

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended August 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(778,954)	(485,914)	(293,040)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	(778,954)	(485,914)	(293,040)
G-APL	Gas Net Adjusted Rate Base	427,044,627	289,332,084	137,712,543
	RATE OF RETURN	-0.182%	-0.168%	-0.213%

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			Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES For Month Ended August 31, 2016 Average of Monthly Averages Basis			

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	8-01-2016 thru 08-31-2016	1,506,648 100.000%	945,635 62.764%	561,013 37.236%
	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	8-01-2016 thru 08-31-2016	7,209,032 100.000%	4,596,479 63.760%	2,612,553 36.240%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended August 31, 2016

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

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 Month Ended August 31, 2016

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

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-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		65,517,641	57,859,575	7,658,066	0
	Direct O & M Accts 901 - 935		37,524,901	30,725,388	6,799,513	0
	Adjustments		0	0	0	0
	Total		103,042,542	88,584,963	14,457,579	0
	Percentage		100.000%	85.969%	14.031%	0.000%
	Direct Labor Accts 580 - 894		66,392,511	54,197,331	12,195,180	0
	Direct Labor Accts 901 - 935		3,705,603	3,297,361	408,242	0
	Total		70,098,114	57,494,692	12,603,422	0
	Percentage		100.000%	82.020%	17.980%	0.000%
	Number of Customers at		610,340	374,962	235,378	0
	Percentage		100.000%	61.435%	38.565%	0.000%
	Net Direct Plant		2,706,279,542	2,286,953,784	419,325,758	0
	Percentage		100.000%	84.505%	15.495%	0.000%
	Total Percentages		400.000%	313.930%	86.070%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.482%	21.518%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2015 thru 12-31-2015	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2015 thru 12-31-2015	222,800,448	152,719,401	70,081,047	
			100.000%	68.545%	31.455%	
11	Book Depreciation Percent	8-01-2016 thru 08-31-2016	1,643,714	1,118,614	525,100	
			100.000%	68.054%	31.946%	
12	Net Gas Plant (before DFIT) - AMA Percent	07-01-2016 thru 08-31-2016	505,056,555	341,319,361	163,737,194	
			100.000%	67.580%	32.420%	
13	G-PLT Net Gas General Plant - AMA Percent	07-01-2016 thru 08-31-2016	56,374,437	40,801,258	15,573,179	
			100.000%	72.375%	27.625%	
14	Net Allocated Schedule M's - AMA Percent	8-01-2016 thru 08-31-2016	-15,327,764	-10,319,364	-5,008,400	
			100.000%	67.325%	32.675%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99	480000 Residential	4,241,829	0	4,241,829	3,030,261	0	3,030,261	1,211,568	0	1,211,568
99	4812XX Commercial - Firm & Interruptible	2,292,821	0	2,292,821	1,536,300	0	1,536,300	756,521	0	756,521
99	4813XX Industrial-Firm	170,998	0	170,998	93,879	0	93,879	77,119	0	77,119
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	5,655	0	5,655	4,852	0	4,852	803	0	803
99	499XXX Unbilled Revenue	622,950	0	622,950	415,736	0	415,736	207,214	0	207,214
	TOTAL SALES TO ULTIMATE CUSTOMERS	7,334,253	0	7,334,253	5,081,028	0	5,081,028	2,253,225	0	2,253,225
	OTHER OPERATING REVENUES:									
99	483XXX Sales for Resale	6,641,739	0	6,641,739	4,234,773	0	4,234,773	2,406,966	0	2,406,966
4	488000 Miscellaneous Service Revenues	1,594	0	1,594	930	0	930	664	0	664
99	4893XX Transportation Revenues	361,690	0	361,690	325,440	0	325,440	36,250	0	36,250
99	493000 Rent from Gas Property	204	0	204	204	0	204	0	0	0
4	495XXX Other Gas Revenues	384,252	22,507	406,759	286,849	16,317	303,166	97,403	6,190	103,593
99	496100 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	7,389,479	22,507	7,411,986	4,848,196	16,317	4,864,513	2,541,283	6,190	2,547,473
	TOTAL GAS REVENUES	14,723,732	22,507	14,746,239	9,929,224	16,317	9,945,541	4,794,508	6,190	4,800,698
	PRODUCTION EXPENSES:									
G-804	804/805 City Gate Purchases	10,823,217	0	10,823,217	6,932,042	0	6,932,042	3,891,175	0	3,891,175
99	808XXX Net Natural Gas Storage Transactions	(1,484,075)	0	(1,484,075)	(946,246)	0	(946,246)	(537,829)	0	(537,829)
99	811000 Gas Used for Products Extraction	(33,435)	0	(33,435)	(21,318)	0	(21,318)	(12,117)	0	(12,117)
10	813000 Other Gas Expenses	0	111,209	111,209	0	76,228	76,228	0	34,981	34,981
99	813010 Gas Technology Institute (GTI) Expenses	2,779	0	2,779	1,809	0	1,809	970	0	970
	TOTAL PRODUCTION EXPENSES	9,308,486	111,209	9,419,695	5,966,287	76,228	6,042,515	3,342,199	34,981	3,377,180
	UNDERGROUND STORAGE EXPENSES:									
1	814000 Supervision & Engineering	0	1,966	1,966	0	1,389	1,389	0	577	577
1	824000 Other Expenses	0	41,710	41,710	0	29,472	29,472	0	12,238	12,238
1	837000 Other Equipment	0	33,210	33,210	0	23,466	23,466	0	9,744	9,744
	TOTAL UNDERGROUND STORAGE OPER EXP	0	76,886	76,886	0	54,327	54,327	0	22,559	22,559
G-DEPX	Depreciation Expense-Underground Storage	0	58,856	58,856	0	41,588	41,588	0	17,268	17,268
G-AMTX	Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX	Taxes Other Than FIT	0	24,376	24,376	0	17,224	17,224	0	7,152	7,152
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	83,251	83,251	0	58,825	58,825	0	24,426	24,426

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UNDERGROUND STORAGE EXPENSES	0	160,137	160,137	0	113,152	113,152	0	46,985	46,985

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended August 31, 2016	
Average of Monthly Averages 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	44,890	124,273	169,163	40,016	77,999	118,015	4,874	46,274	51,148
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	383,365	113,294	496,659	284,711	71,108	355,819	98,654	42,186	140,840
3	875000 Measuring & Reg Sta Exp-General	9,875	0	9,875	9,014	0	9,014	861	0	861
3	876000 Measuring & Reg Sta Exp-Industrial	256	0	256	256	0	256	0	0	0
3	877000 Measuring & Reg Sta Exp-City Gate	15,709	0	15,709	6,464	0	6,464	9,245	0	9,245
3	878000 Meter & House Regulator Expenses	201,758	0	201,758	83,431	0	83,431	118,327	0	118,327
3	879000 Customer Installation Expenses	137,481	11,209	148,690	65,569	7,035	72,604	71,912	4,174	76,086
3	880000 Other Expenses	91,985	45,875	137,860	60,856	28,793	89,649	31,129	17,082	48,211
3	881000 Rents	0	1,394	1,394	0	875	875	0	519	519
	MAINTENANCE									
3	885000 Supervision & Engineering	8,992	0	8,992	645	0	645	8,347	0	8,347
3	887000 Mains	82,873	0	82,873	51,604	0	51,604	31,269	0	31,269
3	889000 Measuring & Reg Sta Exp-General	12,270	16,203	28,473	10,804	10,170	20,974	1,466	6,033	7,499
3	890000 Measuring & Reg Sta Exp-Industrial	47,696	0	47,696	24,478	0	24,478	23,218	0	23,218
3	891000 Measuring & Reg Sta Exp-City Gate	16,750	0	16,750	9,470	0	9,470	7,280	0	7,280
3	892000 Services	276,406	0	276,406	178,282	0	178,282	98,124	0	98,124
3	893000 Meters & House Regulators	176,342	60,494	236,836	120,035	37,968	158,003	56,307	22,526	78,833
3	894000 Other Equipment	0	15,559	15,559	0	9,765	9,765	0	5,794	5,794
	TOTAL DISTRIBUTION OPERATING EXP	1,506,648	388,301	1,894,949	945,635	243,713	1,189,348	561,013	144,588	705,601
G-DEPX	Depreciation Expense-Distribution	1,233,666	5,383	1,239,049	824,223	3,432	827,655	409,443	1,951	411,394
G-OTX	Taxes Other Than FIT	561,620	0	561,620	547,467	0	547,467	14,153	0	14,153
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	1,795,286	5,383	1,800,669	1,371,690	3,432	1,375,122	423,596	1,951	425,547
	TOTAL DISTRIBUTION EXPENSES	3,301,934	393,684	3,695,618	2,317,325	247,145	2,564,470	984,609	146,539	1,131,148

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	12,686	12,686	0	8,394	8,394	0	4,292	4,292
2	902000	Meter Reading Expenses	187,343	5,740	193,083	162,037	3,798	165,835	25,306	1,942	27,248
2	903XXX	Customer Records & Collection Expenses	92,595	405,098	497,693	65,278	268,037	333,315	27,317	137,061	164,378
2	904000	Uncollectible Accounts	0	165,830	165,830	0	109,723	109,723	0	56,107	56,107
2	905000	Misc Customer Accounts	0	12,262	12,262	0	8,113	8,113	0	4,149	4,149
TOTAL CUSTOMER ACCOUNTS EXPENSES			279,938	601,616	881,554	227,315	398,065	625,380	52,623	203,551	256,174
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	266,104	14,639	280,743	227,309	9,686	236,995	38,795	4,953	43,748
2	909000	Advertising	0	62,472	62,472	0	41,335	41,335	0	21,137	21,137
2	910000	Misc Customer Service & Info Exp	0	19,306	19,306	0	12,774	12,774	0	6,532	6,532
TOTAL CUSTOMER SERVICE & INFO EXP			266,104	96,417	362,521	227,309	63,795	291,104	38,795	32,622	71,417
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-1A
For Month Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	11,214	673,063	684,277	7,330	487,964	495,294	3,884	185,099	188,983
4	921000	Office Supplies & Expenses	387	106,499	106,886	387	77,211	77,598	0	29,288	29,288
4	922000	Admin. Expenses Transferred - Credit	0	(1,460)	(1,460)	0	(1,058)	(1,058)	0	(402)	(402)
4	923000	Outside Services Employed	0	198,138	198,138	0	143,648	143,648	0	54,490	54,490
4	924000	Property Insurance Premium	0	17,898	17,898	0	12,976	12,976	0	4,922	4,922
4	925XXX	Injuries and Damages	0	62,629	62,629	0	45,405	45,405	0	17,224	17,224
4	926XXX	Employee Pensions and Benefits	0	17,560	17,560	0	12,731	12,731	0	4,829	4,829
4	928000	Regulatory Commission Expenses	77,662	21,272	98,934	53,426	15,422	68,848	24,236	5,850	30,086
4	930000	Miscellaneous General Expenses	542	58,795	59,337	252	42,626	42,878	290	16,169	16,459
4	931000	Rents	121	18,406	18,527	121	13,344	13,465	0	5,062	5,062
4	935000	Maintenance of General Plant	23,099	216,925	240,024	15,821	157,268	173,089	7,278	59,657	66,935
TOTAL ADMIN & GEN OPERATING EXP			113,025	1,389,725	1,502,750	77,337	1,007,537	1,084,874	35,688	382,188	417,876
G-DEPX	Depreciation Expense-General Plant		31,376	314,431	345,807	21,410	227,960	249,370	9,966	86,471	96,437
G-AMTX	Amortization Expense - General Plant - 303000		3,317	10,135	13,452	2,072	7,348	9,420	1,245	2,787	4,032
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		334	357,027	357,361	0	258,841	258,841	334	98,186	98,520
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	443	443	0	321	321	0	122	122
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(7,016)	0	(7,016)	0	0	0	(7,016)	0	(7,016)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			42,022	682,036	724,058	23,482	494,470	517,952	18,540	187,566	206,106
TOTAL ADMIN & GENERAL EXPENSES			155,047	2,071,761	2,226,808	100,819	1,502,007	1,602,826	54,228	569,754	623,982
TOTAL EXPENSES BEFORE FIT			13,311,509	3,434,824	16,746,333	8,839,055	2,400,392	11,239,447	4,472,454	1,034,432	5,506,886
NET OPERATING INCOME (LOSS) BEFORE FIT					(2,000,094)			(1,293,906)			(706,188)
G-FIT	FEDERAL INCOME TAX				(5,772,056)			(3,958,004)			(1,814,052)
G-FIT	DEFERRED FEDERAL INCOME TAX				4,552,877			3,151,403			1,401,474
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(1,961)			(1,391)			(570)
GAS NET OPERATING INCOME (LOSS)					(778,954)			(485,914)			(293,040)

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis Account	Description	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%		62.764%			37.236%		
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		72.499%			27.501%		
G-ALL 10	Actual Annual Throughput		100.000%		68.545%			31.455%		
G-ALL 99	Not Allocated		0.000%		0.000%			0.000%		

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU	4,388	22,507	26,895	4,388	16,317	20,705	0	6,190	6,190
4	495028	DEFERRED EXCHANGE RESERVATION	375,000	0	375,000	239,100	0	239,100	135,900	0	135,900
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	164,189	0	164,189	118,067	0	118,067	46,122	0	46,122
4	495328	RESIDENTIAL DECOUPLING DEFERRE	(175,733)	0	(175,733)	(108,531)	0	(108,531)	(67,202)	0	(67,202)
4	495329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	16,408	0	16,408	33,825	0	33,825	(17,417)	0	(17,417)
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	384,252	22,507	406,759	286,849	16,317	303,166	97,403	6,190	103,593

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-804-1A
For Month Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	7,505,561	0	7,505,561	4,785,100	0	4,785,100	2,720,461	0	2,720,461
1	804001	Pipeline Demand Costs	2,159,829	0	2,159,829	1,526,135	0	1,526,135	633,694	0	633,694
1	804002	Transport Variable Charges	54,625	0	54,625	38,598	0	38,598	16,027	0	16,027
6	804010	Gas Costs - Fixed Hedge	31,686	0	31,686	20,203	0	20,203	11,483	0	11,483
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	38,708	0	38,708	24,680	0	24,680	14,028	0	14,028
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	(455,263)	0	(455,263)	(290,276)	0	(290,276)	(164,987)	0	(164,987)
6	804700	Gas Costs - Offsystem Bookout	29,771	0	29,771	18,982	0	18,982	10,789	0	10,789
6	804711	Gas Costs - Offsystem Bookout Offset	(29,771)	0	(29,771)	(18,982)	0	(18,982)	(10,789)	0	(10,789)
6	804730	Gas Costs - Intracompany LDC Gas	666,133	0	666,133	424,726	0	424,726	241,407	0	241,407
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(149,754)	0	(149,754)	(81,559)	0	(81,559)	(68,195)	0	(68,195)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	971,692	0	971,692	484,435	0	484,435	487,257	0	487,257
		TOTAL PURCHASED GAS COSTS	10,823,217	0	10,823,217	6,932,042	0	6,932,042	3,891,175	0	3,891,175

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	6	Actual Therms Purchased	100.000%	63.760%	36.240%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	22,643	14,639	37,282	16,711	9,686	26,397	5,932	4,953	10,885
99	908600	Public Purpose Tariff Rider Expense Offset	186,064	0	186,064	156,742	0	156,742	29,322	0	29,322
99	908610	Limited Income Tax Refund Program	36,759	0	36,759	36,759	0	36,759	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	20,638	0	20,638	17,097	0	17,097	3,541	0	3,541
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			266,104	14,639	280,743	227,309	9,686	236,995	38,795	4,953	43,748

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-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended August 31, 2016 Average of Monthly Averages 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	427,044,627	289,332,084	137,712,543
	Interest Deduction for FIT Calculation	11,592,342	7,872,726	3,719,616
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended August 31, 2016				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	14,746,239	9,945,541	4,800,698
G-OPS	Operating & Maintenance Expense	14,138,355	9,287,548	4,850,807
G-OPS	Book Deprec/Amort and Reg Amortizations	2,021,982	1,387,208	634,774
G-OTX	Taxes Other than FIT	585,996	564,691	21,305
	Net Operating Income Before FIT	(2,000,094)	(1,293,906)	(706,188)
G-INT	Less: Interest Expense	966,029	656,061	309,968
G-SCM	Schedule M Adjustments	(13,525,465)	(9,358,615)	(4,166,850)
	Taxable Net Operating Income	(16,491,588)	(11,308,582)	(5,183,006)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(5,772,056)	(3,958,004)	(1,814,052)
G-DTE	Deferred FIT	4,552,877	3,151,403	1,401,474
99	411400 Amortized Investment Tax Credit	(1,961)	(1,391)	(570)
	Total FIT/Deferred FIT & ITC	(1,221,140)	(807,992)	(413,148)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

GAS SCHEDULE M ITEMS

For Month Ended August 31, 2016

Average of Monthly Averages Basis

Report ID:
G-SCM-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,268,693	746,296	2,014,989	847,706	539,504	1,387,210	420,987	206,792	627,779
12	997001	Contributions In Aid of Construction	0	88,080	88,080	0	59,524	59,524	0	28,556	28,556
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	59,856	59,856	0	43,395	43,395	0	16,461	16,461
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	821,938	0	821,938	402,876	0	402,876	419,062	0	419,062
4	997015	Airplane Lease Payments	0	14,497	14,497	0	10,510	10,510	0	3,987	3,987
12	997016	Redemption Expense Amortization	0	24,162	24,162	0	16,329	16,329	0	7,833	7,833
4	997020	FAS87 Current Pension Accrual	0	242,019	242,019	0	175,461	175,461	0	66,558	66,558
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(4,863)	0	(4,863)	(43,360)	0	(43,360)	38,497	0	38,497
12	997032	Interest Rate Swaps	0	(10,758,564)	(10,758,564)	0	(7,270,638)	(7,270,638)	0	(3,487,926)	(3,487,926)
4	997033	DSM Tariff Rider	(153,939)	0	(153,939)	(106,406)	0	(106,406)	(47,533)	0	(47,533)
12	997048	AFUDC	0	(94,725)	(94,725)	0	(64,015)	(64,015)	0	(30,710)	(30,710)
11	997049	Tax Depreciation	0	(5,849,058)	(5,849,058)	0	(3,980,518)	(3,980,518)	0	(1,868,540)	(1,868,540)
1	997055	Deferred Gas Exchange	0	375,000	375,000	0	264,975	264,975	0	110,025	110,025
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	19,848	0	19,848	17,097	0	17,097	2,751	0	2,751
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	140,332	140,332	0	95,502	95,502	0	44,830	44,830
4	997081	Deferred Compensation	0	81,112	81,112	0	58,805	58,805	0	22,307	22,307
4	997082	Meal Disallowances	0	8,966	8,966	0	6,500	6,500	0	2,466	2,466
4	997083	Paid Time Off	0	(14,449)	(14,449)	0	(10,475)	(10,475)	0	(3,974)	(3,974)
2	997084	Customer Uncollectibles	0	(14,738)	(14,738)	0	(9,752)	(9,752)	0	(4,986)	(4,986)
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(376,550)	(376,550)	0	(254,472)	(254,472)	0	(122,078)	(122,078)
12	997102	Amort Idaho Earnings Test (254229)	(6,226)	0	(6,226)	0	0	0	(6,226)	0	(6,226)
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	(157,163)	0	(157,163)	(157,163)	0	(157,163)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	1,951,677	(15,327,764)	(13,525,465)	960,750	(10,319,365)	(9,358,615)	841,549	(5,008,399)	(4,166,850)

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%	63.760%	36.240%
G-ALL	11	Book Depreciation	100.000%	68.054%	31.946%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.580%	32.420%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month Ended August 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	4,757,793	3,203,184	1,554,609
99	410100	Deferred Federal Income Tax Exp	(179,795)	(33,561)	(146,234)
		SUBTOTAL	4,577,998	3,169,623	1,408,375
14	411100	Deferred Federal Income Tax Expense - Allocated	(18,174)	(12,236)	(5,938)
99	411100	Deferred Federal Income Tax Exp	(6,947)	(5,984)	(963)
		SUBTOTAL	(25,121)	(18,220)	(6,901)
		Total Deferred Federal Income Tax Expense	4,552,877	3,151,403	1,401,474

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.325%	32.675%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	24,376	24,376	0	17,224	17,224	0	7,152	7,152
		TOTAL UNDERGROUND STORAGE TAX	0	24,376	24,376	0	17,224	17,224	0	7,152	7,152
		DISTRIBUTION									
99	408110	State Excise Tax	151,638	0	151,638	151,638	0	151,638	0	0	0
99	408120	Municipal Occupation & License Tax	204,887	0	204,887	169,919	0	169,919	34,968	0	34,968
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	355,438	0	355,438	225,910	0	225,910	129,528	0	129,528
99	409100	State Income Tax	(150,343)	0	(150,343)	0	0	0	(150,343)	0	(150,343)
		TOTAL DISTRIBUTION TAX	561,620	0	561,620	547,467	0	547,467	14,153	0	14,153
		TOTAL TAXES OTHER THAN FIT	561,620	24,376	585,996	547,467	17,224	564,691	14,153	7,152	21,305

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Month Ended August 31, 2016
 Average of Monthly Averages Basis

Report ID:
G-PLT-1A

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	33,469,946	33,490,534	0	24,265,377	24,265,377	20,588	9,204,569	9,225,157
TOTAL INTANGIBLE PLANT			1,822,787	35,304,709	37,127,496	1,022,594	25,595,562	26,618,156	800,193	9,709,147	10,509,340
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	1,950,103	1,950,103	0	1,377,943	1,377,943	0	572,160	572,160
1	352XXX	Wells	0	18,890,279	18,890,279	0	13,347,871	13,347,871	0	5,542,408	5,542,408
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	12,073,617	12,073,617	0	8,531,218	8,531,218	0	3,542,399	3,542,399
1	355000	Measuring & Regulating Equipment	0	744,373	744,373	0	525,974	525,974	0	218,399	218,399
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	2,054,111	2,054,111	0	1,451,435	1,451,435	0	602,676	602,676
TOTAL UNDERGROUND STORAGE PLAN			0	38,356,278	38,356,278	0	27,115,949	27,115,949	0	11,240,329	11,240,329
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	920,168	0	920,168	555,429	0	555,429	364,739	0	364,739
6	376000	Mains	295,299,399	2,512,521	297,811,920	192,969,043	1,601,983	194,571,026	102,330,356	910,538	103,240,894
6	378000	Measuring & Reg Station Equip-General	5,552,451	127,100	5,679,551	3,347,482	81,039	3,428,521	2,204,969	46,061	2,251,030
6	379000	Measuring & Reg Station Equip-City Gate	6,769,756	0	6,769,756	2,321,463	0	2,321,463	4,448,293	0	4,448,293
6	380000	Services	204,065,111	0	204,065,111	138,285,956	0	138,285,956	65,779,155	0	65,779,155
6	381000	Meters	75,419,571	0	75,419,571	51,987,093	0	51,987,093	23,432,478	0	23,432,478
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	3,356,835	0	3,356,835	2,586,840	0	2,586,840	769,995	0	769,995
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			591,658,284	2,639,621	594,297,905	392,240,494	1,683,022	393,923,516	199,417,790	956,599	200,374,389
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	5,284,939	22,343,469	27,628,408	3,756,088	16,198,792	19,954,880	1,528,851	6,144,677	7,673,528
4	391XXX	Office Furniture & Equipment	26,608	11,554,272	11,580,880	8,298	8,376,732	8,385,030	18,310	3,177,540	3,195,850
4	392XXX	Transportation Equipment	9,897,194	2,233,166	12,130,360	7,400,453	1,619,023	9,019,476	2,496,741	614,143	3,110,884
4	393000	Stores Equipment	150,256	792,777	943,033	116,841	574,755	691,596	33,415	218,022	251,437
4	394000	Tools, Shop & Garage Equipment	2,462,649	5,032,929	7,495,578	1,915,557	3,648,823	5,564,380	547,092	1,384,106	1,931,198

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-1A
For Month Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	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	4,064,973	1,114,020	5,178,993	2,941,792	807,653	3,749,445	1,123,181	306,367	1,429,548
4	397XXX	Communications Equipment	2,447,685	9,528,795	11,976,480	1,061,824	6,908,281	7,970,105	1,385,861	2,620,514	4,006,375
4	398000	Miscellaneous Equipment	1,073	79,807	80,880	1,073	57,859	58,932	0	21,948	21,948
		TOTAL GENERAL PLANT	25,118,971	55,149,142	80,268,113	17,886,356	39,982,576	57,868,932	7,232,615	15,166,566	22,399,181
		TOTAL PLANT IN SERVICE	618,600,042	131,449,750	750,049,792	411,149,444	94,377,109	505,526,553	207,450,598	37,072,641	244,523,239
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,523,994)	(14,523,994)	0	(10,262,654)	(10,262,654)	0	(4,261,340)	(4,261,340)
G-ADEP		Distribution Plant	(195,523,955)	(1,613,522)	(197,137,477)	(129,021,686)	(1,028,782)	(130,050,468)	(66,502,269)	(584,740)	(67,087,009)
G-ADEP		General Plant	(8,807,453)	(15,029,834)	(23,837,287)	(6,130,081)	(10,896,480)	(17,026,561)	(2,677,372)	(4,133,354)	(6,810,726)
		TOTAL ACCUMULATED DEPRECIATION	(204,331,408)	(31,167,350)	(235,498,758)	(135,151,767)	(22,187,916)	(157,339,683)	(69,179,641)	(8,979,434)	(78,159,075)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(222,949)	(354,365)	(577,314)	(157,105)	(256,911)	(414,016)	(65,844)	(97,454)	(163,298)
G-AAMT		Misc IT Intangible Plant - 3031XX	(9,894)	(8,610,653)	(8,620,547)	0	(6,242,637)	(6,242,637)	(9,894)	(2,368,016)	(2,377,910)
G-AAMT		Underground Storage	0	(240,229)	(240,229)	0	(169,746)	(169,746)	0	(70,483)	(70,483)
G-AAMT		General Plant - 390200, 396200	(4,390)	(51,999)	(56,389)	(3,414)	(37,699)	(41,113)	(976)	(14,300)	(15,276)
		TOTAL ACCUMULATED AMORTIZATION	(237,233)	(9,257,246)	(9,494,479)	(160,519)	(6,706,993)	(6,867,512)	(76,714)	(2,550,253)	(2,626,967)
		TOTAL ACCUMULATED DEPR/AMORT	(204,568,641)	(40,424,596)	(244,993,237)	(135,312,286)	(28,894,909)	(164,207,195)	(69,256,355)	(11,529,687)	(80,786,042)
		NET GAS UTILITY PLANT before DFIT	414,031,401	91,025,154	505,056,555	275,837,158	65,482,200	341,319,358	138,194,243	25,542,954	163,737,197
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(97,007,906)	(97,007,906)	0	(65,557,943)	(65,557,943)	0	(31,449,963)	(31,449,963)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,419,213)	(13,419,213)	0	(9,721,818)	(9,721,818)	0	(3,697,395)	(3,697,395)
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	(854,905)	(854,905)	0	(577,745)	(577,745)	0	(277,160)	(277,160)
		TOTAL ACCUMULATED DFIT	0	(111,717,944)	(111,717,944)	0	(76,173,544)	(76,173,544)	0	(35,544,400)	(35,544,400)
		NET GAS UTILITY PLANT	414,031,401	(20,692,790)	393,338,611	275,837,158	(10,691,344)	265,145,814	138,194,243	(10,001,446)	128,192,797

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%	63.760%	36.240%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.580%	32.420%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	414,031,401	(20,692,790)	393,338,611	275,837,158	(10,691,344)	265,145,814	138,194,243	(10,001,446)	128,192,797
	OTHER ADJUSTMENTS:									
4	253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,049,570	4,049,570	0	1,681,494	1,681,494
1	164100 Gas Inventory--Jackson Prairie	0	8,460,951	8,460,951	0	5,978,508	5,978,508	0	2,482,443	2,482,443
4	252000 Customer Advances	(81,232)	0	(81,232)	(11,804)	0	(11,804)	(69,428)	0	(69,428)
99	235199 Customer Deposits	(484,522)	0	(484,522)	(484,522)	0	(484,522)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	343,386	0	343,386	343,386	0	343,386	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(120,185)	0	(120,185)	(120,185)	0	(120,185)	0	0	0
C-WKC	Working Capital	14,431,317	5,425,237	19,856,554	14,431,317	0	14,431,317	0	5,425,237	5,425,237
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	14,088,764	19,617,252	33,706,016	14,158,192	10,028,078	24,186,270	(69,428)	9,589,174	9,519,746
	NET RATE BASE	428,120,165	(1,075,538)	427,044,627	289,995,350	(663,266)	289,332,084	138,124,815	(412,272)	137,712,543

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	System Contract Demand	70.660%	29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	6	Actual Therms Purchased	63.760%	36.240%

RESULTS OF OPERATIONS	Report ID: G-AMTX-1A
GAS-NORTH AMORTIZATION EXPENSE	
For Month Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	76,534	76,534												
Misc Intangible Plt (303000)	ED-AN	19,654	19,654												
Total Production/Transmission		96,188	96,188												
Distribution															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	237	237												
Total Distribution		2,250	2,250												
General Plant - 303000															
7,4	CD-AA	49,911	35,600	9,961	4,350		9,961	9,961		7,222	7,222		2,739	2,739	
9,4	CD-AN	811	637	174			174	174		126	126		48	48	
	GD-ID	1,245		1,245			1,245	1,245				1,245		1,245	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	(5,852)			(5,852)										
Total General Plant - 303000		48,187	36,237	13,452	(1,502)		3,317	10,135	13,452	2,072	7,348	9,420	1,245	2,787	4,032
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	1,699,797	1,212,397	339,246	148,154		339,246	339,246		245,950	245,950		93,296	93,296	
9,4	CD-AN	763	599	164			164	164		119	119		45	45	
9,4	CD-ID	1,551	1,217	334			334	334				334		334	
	ED-AN	55,107	55,107												
	ED-ID	396	396												
	ED-WA	66,081	66,081												
8,4	GD-AA	25,299		17,617	7,682		17,617	17,617		12,772	12,772		4,845	4,845	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		1,848,994	1,335,797	357,361	155,836		334	357,027	357,361		258,841	258,841	334	98,186	98,520
Gas Underground Storage															
1	GD-AN	19		19			19	19		13	13		6	6	
Total Gas Underground Storage		19		19			19	19		13	13		6	6	
General Plant - 390200, 396200															
7,4	CD-AA	2,219	1,583	443	193		443	443		321	321		122	122	
4	ED-AN	3,776	3,776												
	GD-OR	0			0										
Total General Plant- 390200, 396200		5,995	5,359	443	193		443	443		321	321		122	122	
Total Amortization Expense		2,001,633	1,475,831	371,275	154,527		3,651	367,624	371,275	2,072	266,523	268,595	1,579	101,101	102,680

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-1A
For Month Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(293,598,010)	(293,598,010)											
	Hydro (ED-AN)	(137,714,233)	(137,714,233)											
	Other (ED-AN)	(106,410,175)	(106,410,175)											
Total Electric Production		(537,722,418)	(537,722,418)											
Electric Transmission														
	ED-AN	(208,277,213)	(208,277,213)											
Total Electric Transmission		(208,277,213)	(208,277,213)											
Electric Distribution														
	ED-AN	(59,161)	(59,161)											
	ED-ID	(185,798,844)	(185,798,844)											
	ED-WA	(298,484,564)	(298,484,564)											
Total Electric Distribution		(484,342,569)	(484,342,569)											
Gas Underground Storage														
1	GD-AN	(14,523,994)	(14,523,994)		(14,523,994)	(14,523,994)		(10,262,654)	(10,262,654)		(4,261,340)	(4,261,340)		
	GD-OR	(826,485)		(826,485)										
Total Gas Underground Storage		(15,350,479)	(14,523,994)	(826,485)	(14,523,994)	(14,523,994)		(10,262,654)	(10,262,654)		(4,261,340)	(4,261,340)		
Gas Distribution														
6	GD-AN	(1,613,522)	(1,613,522)		(1,613,522)	(1,613,522)		(1,028,782)	(1,028,782)		(584,740)	(584,740)		
	GD-ID	(66,502,269)	(66,502,269)		(66,502,269)	(66,502,269)				(66,502,269)			(66,502,269)	
	GD-WA	(129,021,686)	(129,021,686)		(129,021,686)	(129,021,686)	(129,021,686)			(129,021,686)				
	GD-OR	(100,975,110)		(100,975,110)										
Total Gas Distribution		(298,112,587)	(197,137,477)	(100,975,110)	(195,523,955)	(1,613,522)	(197,137,477)	(129,021,686)	(1,028,782)	(130,050,468)	(66,502,269)	(584,740)	(67,087,009)	
General Plant														
	ED-AN	(43,541,473)	(43,541,473)											
	ED-ID	(8,586,542)	(8,586,542)											
	ED-WA	(18,470,113)	(18,470,113)											
7,4	CD-AA	(44,087,860)	(31,446,107)	(8,799,055)	(8,799,055)	(8,799,055)		(6,379,227)	(6,379,227)		(2,419,828)	(2,419,828)		
9,4	CD-AN	(11,175,651)	(8,770,986)	(2,404,665)	(2,404,665)	(2,404,665)		(1,743,358)	(1,743,358)		(661,307)	(661,307)		
9	CD-ID	(5,723,762)	(4,492,180)	(1,231,582)	(1,231,582)	(1,231,582)				(1,231,582)			(1,231,582)	
9	CD-WA	(3,161,970)	(2,481,609)	(680,361)	(680,361)	(680,361)	(680,361)			(680,361)			(680,361)	
8,4	GD-AA	(2,059,380)	(1,434,029)	(625,351)	(1,434,029)	(1,434,029)		(1,039,657)	(1,039,657)		(394,372)	(394,372)		
4	GD-AN	(2,392,085)	(2,392,085)		(2,392,085)	(2,392,085)		(1,734,238)	(1,734,238)		(657,847)	(657,847)		
	GD-ID	(1,445,790)	(1,445,790)		(1,445,790)	(1,445,790)				(1,445,790)			(1,445,790)	
	GD-WA	(5,449,720)	(5,449,720)		(5,449,720)	(5,449,720)	(5,449,720)			(5,449,720)			(5,449,720)	
	GD-OR	(4,522,566)		(4,522,566)										
Total General Plant		(150,616,912)	(117,789,010)	(23,837,287)	(8,807,453)	(15,029,834)	(23,837,287)	(6,130,081)	(10,896,480)	(17,026,561)	(2,677,372)	(4,133,354)	(6,810,726)	
Total Accumulated Depreciation		(1,694,422,178)	(1,348,131,210)	(235,498,758)	(110,792,210)	(204,331,408)	(31,167,350)	(235,498,758)	(135,151,767)	(22,187,916)	(157,339,683)	(69,179,641)	(8,979,434)	(78,159,075)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 10/26/2016 1:20 PM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	System Contract Demand	70.660%	29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	6	Actual Therms Purchased	63.760%	36.240%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(9,796,954)	(9,796,954)											
Misc Intangible Plt (303000)	ED-AN	(1,283,104)	(1,283,104)											
Total Production/Transmission		(11,080,058)	(11,080,058)											
Distribution														
Franchises (302000)	ED-WA	(160,331)	(160,331)											
Misc Intangible Plt (303000)	ED-WA	(32,654)	(32,654)											
Total Distribution		(192,985)	(192,985)											
General Plant - 303000														
7,4	CD-AA	(1,685,648)	(1,202,306)	(336,421)	(146,921)		(336,421)	(336,421)		(243,902)	(243,902)		(92,519)	(92,519)
9,4	CD-AN	(83,391)	(65,447)	(17,944)			(17,944)	(17,944)		(13,009)	(13,009)		(4,935)	(4,935)
	GD-ID	(65,844)		(65,844)			(65,844)	(65,844)				(65,844)		(65,844)
	GD-WA	(157,105)		(157,105)			(157,105)	(157,105)	(157,105)		(157,105)			
	GD-OR	(80,854)			(80,854)									
Total General Plant - 303000		(2,072,842)	(1,267,753)	(577,314)	(227,775)	(222,949)	(354,365)	(577,314)	(157,105)	(256,911)	(414,016)	(65,844)	(97,454)	(163,298)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(39,673,089)	(28,297,228)	(7,917,955)	(3,457,906)		(7,917,955)	(7,917,955)		(5,740,438)	(5,740,438)		(2,177,517)	(2,177,517)
9,4	CD-AN	(31,151)	(24,449)	(6,702)			(6,702)	(6,702)		(4,859)	(4,859)		(1,843)	(1,843)
9	CD-ID	(45,984)	(36,090)	(9,894)			(9,894)	(9,894)				(9,894)		(9,894)
	ED-AN	(1,099,606)	(1,099,606)											
	ED-ID	(20,952)	(20,952)											
	ED-WA	(2,376,242)	(2,376,242)											
8,4	GD-AA	(985,145)		(685,996)	(299,149)		(685,996)	(685,996)		(497,340)	(497,340)		(188,656)	(188,656)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(44,232,169)	(31,854,567)	(8,620,547)	(3,757,055)	(9,894)	(8,610,653)	(8,620,547)		(6,242,637)	(6,242,637)	(9,894)	(2,368,016)	(2,377,910)
Gas Underground Storage														
1	GD-AN	(240,229)		(240,229)			(240,229)	(240,229)		(169,746)	(169,746)		(70,483)	(70,483)
Total Gas Underground Storage		(240,229)		(240,229)			(240,229)	(240,229)		(169,746)	(169,746)		(70,483)	(70,483)
General Plant - 390200, 396200														
7,4	CD-AA	(260,544)	(185,836)	(51,999)	(22,709)		(51,999)	(51,999)		(37,699)	(37,699)		(14,300)	(14,300)
9	CD-ID	(4,537)	(3,561)	(976)			(976)	(976)				(976)		(976)
9	CD-WA	(7,208)	(5,657)	(1,551)			(1,551)	(1,551)	(1,551)		(1,551)			
4	ED-AN	(97,317)	(97,317)											
	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		(482,147)	(403,049)	(56,389)	(22,709)	(4,390)	(51,999)	(56,389)	(3,414)	(37,699)	(41,113)	(976)	(14,300)	(15,276)
Total Accumulated Amortization		(58,300,430)	(44,798,412)	(9,494,479)	(4,007,539)	(237,233)	(9,257,246)	(9,494,479)	(160,519)	(6,706,993)	(6,867,512)	(76,714)	(2,550,253)	(2,626,967)

Allocation Ratios:

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

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-1A
For Month Ended August 31, 2016		
Average of Monthly Averages Basis		

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	System Contract Demand	70.660%	29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%				

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8		GD-AA	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	
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	
		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	
99		GD-WA / ID / AN	2,233,780	0	0	0	0	2,233,780	0	0	2,233,780	0	0	
99		GD-OR / AS	3,605,776	0	0	0	0	0	0	0	0	3,605,776	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,759,749	0	0	71,867,898	71,867,898	0	0	20,109,631	20,109,631	0	8,782,220	
9		CD-WA / ID / AN	24,561,961	5,552,599	5,576,464	8,147,900	19,276,963	1,522,308	1,528,851	2,233,839	5,284,998	0	0	
		TOTAL ACCOUNT	138,896,472	6,605,022	7,730,681	84,544,364	98,880,067	3,756,088	1,528,851	22,343,470	27,628,409	3,605,776	8,782,220	12,387,996
	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	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	604,973	0	0	0	0	0	0	421,267	421,267	0	183,706	
7		CD-AA	55,645,291	0	0	39,689,560	39,689,560	0	0	11,105,687	11,105,687	0	4,850,044	
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	
		TOTAL ACCOUNT	64,794,714	2,622,527	66,785	45,490,771	48,180,083	8,298	18,310	11,554,273	11,580,881	0	5,033,750	5,033,750
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	37,060,381	17,608,969	6,972,040	12,479,372	37,060,381	0	0	0	0	0	0	
99		GD-WA / ID / AN	10,750,335	0	0	0	0	6,896,280	2,267,616	1,586,439	10,750,335	0	0	
99		GD-OR / AS	3,894,452	0	0	0	0	0	0	0	0	3,894,452	0	
8		GD-AA	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	
9		CD-WA / ID / AN	5,875,479	1,838,966	835,730	1,936,556	4,611,252	504,173	229,125	530,929	1,264,227	0	0	
		TOTAL ACCOUNT	58,160,859	19,447,935	7,807,770	14,829,770	42,085,475	7,400,453	2,496,741	2,233,167	12,130,361	3,894,452	50,571	3,945,023

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	393000	Stores Equipment										
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	3,973,010	104,613	121,879	2,891,645	3,118,137	28,681	33,415	792,777	854,873	0
		TOTAL ACCOUNT	4,518,903	115,352	136,624	3,266,667	3,518,643	116,841	33,415	792,777	943,033	57,227
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	3,599,534	869,438	265,743	2,464,353	3,599,534	0	0	0	0	0
99		GD-WA / ID / AN	2,591,800	0	0	0	0	1,911,061	337,941	342,798	2,591,800	0
99		GD-OR / AS	951,077	0	0	0	0	0	0	0	951,077	0
8		GD-AA	3,080,244	0	0	0	0	0	0	2,144,897	2,144,897	0
7		CD-AA	12,519,424	0	0	8,929,604	8,929,604	0	0	2,498,627	2,498,627	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	23,951,606	885,836	1,028,618	11,563,957	13,478,411	1,915,557	547,092	5,032,929	7,495,578	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	529,348	210,611	26,663	292,074	529,348	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	1,336,324	211,930	27,084	566,898	805,912	15,602	5,085	364,629	385,316	40,917

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,709,295	14,808,950	9,879,898	8,020,447	32,709,295	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,740,307	0	0	0	0	2,872,058	1,037,755	830,494	4,740,307	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	39,570,505	15,063,300	10,191,487	9,046,831	34,301,618	2,941,791	1,123,181	1,114,019	5,178,991	43,834	46,062	89,896
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	62,816,083	12,297,983	5,947,529	44,570,571	62,816,083	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	1,229,639	0	0	0	0	0	0	0	0	1,229,639	0	1,229,639
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514
7		CD-AA	37,337,836	0	0	26,631,585	26,631,585	0	0	7,451,885	7,451,885	0	3,254,366	3,254,366
9		CD-WA / ID / AN	12,267,492	1,356,462	3,217,870	5,053,564	9,627,896	371,889	882,215	1,385,492	2,639,596	0	0	0
		TOTAL ACCOUNT	115,837,563	13,654,445	9,165,399	76,255,720	99,075,564	1,061,824	1,385,861	9,528,795	11,976,480	1,229,639	3,555,880	4,785,519
	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	461,187,076	59,322,963	36,859,874	253,537,302	349,720,139	17,886,355	7,232,614	55,149,143	80,268,112	10,673,833	20,524,992	31,198,825

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,455,098	153,179	0	10,301,919	10,455,098	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	717,211	0	0	0	0	0	0	0	717,211	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	8,983,907	0	0	6,407,862	6,407,862	0	0	1,793,008	1,793,008	783,037		
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0		
		TOTAL ACCOUNT	22,152,473	153,179	0	16,862,084	17,015,263	1,022,594	779,605	1,834,763	3,636,962	717,211	783,037	1,500,248
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,490,093	4,203,130	23,524	3,263,439	7,490,093	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	1,520,977	0	0	0	0	0	0	1,059,117	1,059,117	461,860		
7		CD-AA	55,417,760	0	0	39,527,271	39,527,271	0	0	11,060,277	11,060,277	4,830,212		
9		CD-WA / ID / AN	142,865	0	75,095	37,030	112,125	0	20,588	10,152	30,740	0		
		TOTAL ACCOUNT	64,571,695	4,203,130	98,619	42,827,740	47,129,489	0	20,588	12,129,546	12,150,134	0	5,292,072	5,292,072
	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	6,095,350	0	0	4,347,569	4,347,569	0	0	1,216,510	1,216,510	531,271		
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	6,095,350	0	0	4,347,569	4,347,569	0	0	1,216,510	1,216,510	0	531,271	531,271
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	100,831,204	0	0	71,918,864	71,918,864	0	0	20,123,892	20,123,892	8,788,448		
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	100,831,204	0	0	71,918,864	71,918,864	0	0	20,123,892	20,123,892	0	8,788,448	8,788,448
	TOTAL		193,650,722	4,356,309	98,619	135,956,257	140,411,185	1,022,594	800,193	35,304,711	37,127,498	717,211	15,394,828	16,112,039

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(66,526,583)	(47,450,751)	(13,277,375)	(5,798,457)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(659,189)	(517,351)	(141,838)	0
7	283750 CD-AA	(2,184,188)	(1,557,894)	(435,920)	(190,374)
	Total	(69,369,960)	(49,525,996)	(13,855,133)	(5,988,831)

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 WORKING CAPITAL
For Month Ended August 31, 2016
Average of Monthly Averages Basis

Report ID: C-WKC-1A

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			2,878,444	2,878,444					2,878,444
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			(10,294)	(10,294)					(10,294)
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	77,793,640	36,615,107		114,408,747	63,362,323	31,189,870	14,431,317	5,425,237	
TOTAL		77,793,640	36,615,107	2,868,146	117,276,893	63,362,323	31,189,870	14,431,317	5,425,237	2,868,146

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						