

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12A</b>
For Twelve Months 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)	29,026,631	19,310,050	9,716,581
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	29,026,631	19,310,050	9,716,581
G-APL	Gas Net Adjusted Rate Base	418,340,820	283,398,761	134,942,059
	<b>RATE OF RETURN</b>	<b>6.939%</b>	<b>6.814%</b>	<b>7.201%</b>

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

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended August 31, 2016  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2012 thru 12-31-2014	<b>100.000%</b>	<b>70.660%</b>	<b>29.340%</b>
2	Input	Number of Customers - AMA Percent	09-01-2015 thru 08-31-2016	235,253 <b>100.000%</b>	155,826 <b>66.238%</b>	79,427 <b>33.762%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	09-01-2015 thru 08-31-2016	15,045,508 <b>100.000%</b>	10,536,448 <b>70.031%</b>	4,509,060 <b>29.969%</b>
	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%
				<b>100.000%</b>	<b>72.499%</b>	<b>27.501%</b>
6	Input	Actual Therms Purchased Percent	09-01-2015 thru 08-31-2016	231,565,513 <b>100.000%</b>	158,595,474 <b>68.488%</b>	72,970,039 <b>31.512%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended August 31, 2016  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		68,870,162	57,859,575	7,660,811	3,349,776
	Direct O & M Accts 901 - 935		40,470,171	30,725,388	6,803,561	2,941,222
	Direct O & M Accts 901 - 905 Utility 9 Only		5,203,836	3,701,516	1,502,320	XXXXXX
	Adjustments		0			
	<b>Total</b>		<b>114,544,169</b>	<b>92,286,479</b>	<b>15,966,692</b>	<b>6,290,998</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>80.569%</b>	<b>13.939%</b>	<b>5.492%</b>
	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
	<b>Total</b>		<b>87,619,611</b>	<b>64,757,717</b>	<b>16,013,554</b>	<b>6,848,340</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>73.908%</b>	<b>18.276%</b>	<b>7.816%</b>
	Number of Customers at		709,694	374,962	235,378	99,354
	<b>Percentage</b>		<b>100.000%</b>	<b>52.834%</b>	<b>33.166%</b>	<b>14.000%</b>
	Net Direct Plant		2,961,417,554	2,309,776,654	427,886,508	223,754,392
	<b>Percentage</b>		<b>100.000%</b>	<b>77.995%</b>	<b>14.449%</b>	<b>7.556%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>285.306%</b>	<b>79.830%</b>	<b>34.864%</b>
	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>71.326%</b>	<b>19.958%</b>	<b>8.716%</b>

7

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended August 31, 2016  
Average of Monthly Averages Basis

Report ID:  
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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		10,455,835	0	7,274,832	3,181,003
	Direct O & M Accts 901 - 935		9,194,411	0	6,419,305	2,775,106
	Direct O & M Accts 901 - 905 Utility 9 Only		1,502,320	0	1,502,320	XXXXXX
	<b>Total</b>		<b>21,152,566</b>	<b>0</b>	<b>15,196,457</b>	<b>5,956,109</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>71.842%</b>	<b>28.158%</b>
	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
	<b>Total</b>		<b>17,911,446</b>	<b>0</b>	<b>12,729,523</b>	<b>5,181,923</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>71.069%</b>	<b>28.931%</b>
	Number of Customers at		334,732	0	235,378	99,354
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.318%</b>	<b>29.682%</b>
	Net Direct Plant		642,075,757	0	419,325,758	222,749,999
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>65.308%</b>	<b>34.692%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>278.538%</b>	<b>121.462%</b>
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.634%</b>	<b>30.366%</b>

8

RESULTS OF OPERATIONS	Report ID: <b>G-ALL-12A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months 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)		<b>100.000%</b>	<b>78.482%</b>	<b>21.518%</b>	<b>0.000%</b>
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	
			<b>100.000%</b>	<b>68.545%</b>	<b>31.455%</b>	
11	Book Depreciation Percent	09-01-2015 thru 08-31-2016	19,532,609	13,303,184	6,229,425	
			<b>100.000%</b>	<b>68.108%</b>	<b>31.892%</b>	
12	Net Gas Plant (before DFIT) - AMA Percent	08-01-2015 thru 08-31-2016	488,136,556	329,520,467	158,616,089	
			<b>100.000%</b>	<b>67.506%</b>	<b>32.494%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	08-01-2015 thru 08-31-2016	54,759,313	39,813,347	14,945,966	
			<b>100.000%</b>	<b>72.706%</b>	<b>27.294%</b>	
14	Net Allocated Schedule M's - AMA Percent	09-01-2015 thru 08-31-2016	-80,077,855	-53,916,399	-26,161,456	
			<b>100.000%</b>	<b>67.330%</b>	<b>32.670%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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
	<b>REVENUES</b>									
	<b>SALES OF GAS:</b>									
99	480000 Residential	133,993,138	0	133,993,138	93,853,309	0	93,853,309	40,139,829	0	40,139,829
99	4812XX Commercial - Firm & Interruptible	65,116,236	0	65,116,236	46,572,312	0	46,572,312	18,543,924	0	18,543,924
99	4813XX Industrial-Firm	3,018,812	0	3,018,812	1,788,474	0	1,788,474	1,230,338	0	1,230,338
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	263,345	0	263,345	231,862	0	231,862	31,483	0	31,483
99	499XXX Unbilled Revenue	(180,445)	0	(180,445)	(107,222)	0	(107,222)	(73,223)	0	(73,223)
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>202,211,086</b>	<b>0</b>	<b>202,211,086</b>	<b>142,338,735</b>	<b>0</b>	<b>142,338,735</b>	<b>59,872,351</b>	<b>0</b>	<b>59,872,351</b>
	<b>OTHER OPERATING REVENUES:</b>									
99	483XXX Sales for Resale	94,163,648	0	94,163,648	63,572,935	0	63,572,935	30,590,713	0	30,590,713
4	488000 Miscellaneous Service Revenues	19,202	0	19,202	10,096	0	10,096	9,106	0	9,106
99	4893XX Transportation Revenues	4,963,733	0	4,963,733	4,477,888	0	4,477,888	485,845	0	485,845
99	493000 Rent from Gas Property	2,240	0	2,240	2,240	0	2,240	0	0	0
4	495XXX Other Gas Revenues	14,419,966	188,917	14,608,883	10,897,884	136,963	11,034,847	3,522,082	51,954	3,574,036
99	496100 Provision for Rate Refund	(536,427)	0	(536,427)	(536,427)	0	(536,427)	0	0	0
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>113,032,362</b>	<b>188,917</b>	<b>113,221,279</b>	<b>78,424,616</b>	<b>136,963</b>	<b>78,561,579</b>	<b>34,607,746</b>	<b>51,954</b>	<b>34,659,700</b>
	<b>TOTAL GAS REVENUES</b>	<b>315,243,448</b>	<b>188,917</b>	<b>315,432,365</b>	<b>220,763,351</b>	<b>136,963</b>	<b>220,900,314</b>	<b>94,480,097</b>	<b>51,954</b>	<b>94,532,051</b>
	<b>PRODUCTION EXPENSES:</b>									
G-804	804/805 City Gate Purchases	172,789,905	0	172,789,905	117,871,475	0	117,871,475	54,918,430	0	54,918,430
99	808XXX Net Natural Gas Storage Transactions	5,748,072	0	5,748,072	4,314,285	0	4,314,285	1,433,787	0	1,433,787
99	811000 Gas Used for Products Extraction	(345,669)	0	(345,669)	(232,150)	0	(232,150)	(113,519)	0	(113,519)
10	813000 Other Gas Expenses	0	1,334,801	1,334,801	0	914,939	914,939	0	419,862	419,862
99	813010 Gas Technology Institute (GTI) Expenses	95,834	0	95,834	67,532	0	67,532	28,302	0	28,302
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>178,288,142</b>	<b>1,334,801</b>	<b>179,622,943</b>	<b>122,021,142</b>	<b>914,939</b>	<b>122,936,081</b>	<b>56,267,000</b>	<b>419,862</b>	<b>56,686,862</b>
	<b>UNDERGROUND STORAGE EXPENSES:</b>									
1	814000 Supervision & Engineering	0	15,440	15,440	0	10,910	10,910	0	4,530	4,530
1	824000 Other Expenses	0	656,506	656,506	0	463,887	463,887	0	192,619	192,619
1	837000 Other Equipment	0	726,584	726,584	0	513,404	513,404	0	213,180	213,180
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>1,398,530</b>	<b>1,398,530</b>	<b>0</b>	<b>988,201</b>	<b>988,201</b>	<b>0</b>	<b>410,329</b>	<b>410,329</b>
G-DEPX	Depreciation Expense-Underground Storage	0	673,854	673,854	0	476,145	476,145	0	197,709	197,709
G-AMTX	Amortization Expense-Underground Storage	0	228	228	0	161	161	0	67	67
G-OTX	Taxes Other Than FIT	0	157,383	157,383	0	111,207	111,207	0	46,176	46,176
	<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>831,465</b>	<b>831,465</b>	<b>0</b>	<b>587,513</b>	<b>587,513</b>	<b>0</b>	<b>243,952</b>	<b>243,952</b>

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months 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	2,229,995	2,229,995	0	1,575,714	1,575,714	0	654,281	654,281

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AVISTA UTILITIES

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



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For Twelve Months 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	219,076	219,076	0	145,112	145,112	0	73,964	73,964
2	902000	Meter Reading Expenses	1,952,194	96,346	2,048,540	1,755,483	63,818	1,819,301	196,711	32,528	229,239
2	903XXX	Customer Records & Collection Expenses	958,593	4,950,580	5,909,173	640,655	3,279,165	3,919,820	317,938	1,671,415	1,989,353
2	904000	Uncollectible Accounts	0	1,960,653	1,960,653	0	1,298,697	1,298,697	0	661,956	661,956
2	905000	Misc Customer Accounts	0	174,251	174,251	0	115,420	115,420	0	58,831	58,831
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,910,787	7,400,906	10,311,693	2,396,138	4,902,212	7,298,350	514,649	2,498,694	3,013,343
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	6,924,211	232,096	7,156,307	6,199,137	153,736	6,352,873	725,074	78,360	803,434
2	909000	Advertising	0	683,758	683,758	0	452,908	452,908	0	230,850	230,850
2	910000	Misc Customer Service & Info Exp	0	127,633	127,633	0	84,542	84,542	0	43,091	43,091
TOTAL CUSTOMER SERVICE & INFO EXP			6,924,211	1,043,487	7,967,698	6,199,137	691,186	6,890,323	725,074	352,301	1,077,375
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:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	106,842	8,659,023	8,765,865	72,445	6,277,705	6,350,150	34,397	2,381,318	2,415,715
4	921000	Office Supplies & Expenses	7,446	1,145,668	1,153,114	7,446	830,598	838,044	0	315,070	315,070
4	922000	Admin. Expenses Transferred - Credit	0	(19,721)	(19,721)	0	(14,298)	(14,298)	0	(5,423)	(5,423)
4	923000	Outside Services Employed	14,216	2,080,598	2,094,814	14,216	1,508,413	1,522,629	0	572,185	572,185
4	924000	Property Insurance Premium	0	314,979	314,979	0	228,357	228,357	0	86,622	86,622
4	925XXX	Injuries and Damages	86	916,711	916,797	43	664,606	664,649	43	252,105	252,148
4	926XXX	Employee Pensions and Benefits	15,262	336,262	351,524	15,262	243,787	259,049	0	92,475	92,475
4	928000	Regulatory Commission Expenses	863,345	257,906	1,121,251	618,926	186,979	805,905	244,419	70,927	315,346
4	930000	Miscellaneous General Expenses	36,828	1,158,892	1,195,720	24,770	840,185	864,955	12,058	318,707	330,765
4	931000	Rents	8,880	264,472	273,352	8,880	191,740	200,620	0	72,732	72,732
4	935000	Maintenance of General Plant	326,847	2,492,582	2,819,429	246,183	1,807,097	2,053,280	80,664	685,485	766,149
TOTAL ADMIN & GEN OPERATING EXP			1,379,752	17,607,372	18,987,124	1,008,171	12,765,169	13,773,340	371,581	4,842,203	5,213,784
G-DEPX	Depreciation Expense-General Plant		372,013	4,108,270	4,480,283	254,101	2,978,455	3,232,556	117,912	1,129,815	1,247,727
G-AMTX	Amortization Expense - General Plant - 303000		37,536	121,293	158,829	24,862	87,936	112,798	12,674	33,357	46,031
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		3,931	3,990,472	3,994,403	0	2,893,052	2,893,052	3,931	1,097,420	1,101,351
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	5,316	5,316	0	3,854	3,854	0	1,462	1,462
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(530,568)	0	(530,568)	0	0	0	(530,568)	0	(530,568)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	112,090	0	112,090	0	0	0	112,090	0	112,090
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	(256,376)	0	(256,376)	0	0	0	(256,376)	0	(256,376)
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(261,374)	8,225,351	7,963,977	278,963	5,963,297	6,242,260	(540,337)	2,262,054	1,721,717
TOTAL ADMIN & GENERAL EXPENSES			1,118,378	25,832,723	26,951,101	1,287,134	18,728,466	20,015,600	(168,756)	7,104,257	6,935,501
TOTAL EXPENSES BEFORE FIT			234,218,806	41,685,016	275,903,822	165,297,038	29,502,885	194,799,923	68,921,768	12,182,131	81,103,899
NET OPERATING INCOME (LOSS) BEFORE FIT					39,528,543			26,100,391			13,428,152
G-FIT	FEDERAL INCOME TAX				(10,763,381)			(7,714,083)			(3,049,298)
G-FIT	DEFERRED FEDERAL INCOME TAX				21,292,633			14,522,978			6,769,655
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(27,340)			(18,554)			(8,786)
GAS NET OPERATING INCOME (LOSS)					29,026,631			19,310,050			9,716,581

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		70.660%		29.340%			
G-ALL 2	Number of Customers - AMA		100.000%		66.238%		33.762%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		70.031%		29.969%			
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		72.499%		27.501%			
G-ALL 10	Actual Annual Throughput		100.000%		68.545%		31.455%			
G-ALL 99	Not Allocated		0.000%		0.000%		0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12A</b>
For Twelve Months 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	87,913	188,917	276,830	87,913	136,963	224,876	0	51,954	51,954
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,000	0	4,500,000	3,037,650	0	3,037,650	1,462,350	0	1,462,350
4	495100	ENTITLEMENT PENALTIES	0	0	0	0	0	0	0	0	0
4	495280	OTHER GAS REV-DECOUPLING MECHA	0	0	0	0	0	0	0	0	0
99	495311	CONTRA DECOUPLING DEFFERAL	(944,849)	0	(944,849)	(229,789)	0	(229,789)	(715,060)	0	(715,060)
4	495328	RESIDENTIAL DECOUPLING DEFERRE	8,156,640	0	8,156,640	5,714,525	0	5,714,525	2,442,115	0	2,442,115
4	495329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	2,620,262	0	2,620,262	2,287,585	0	2,287,585	332,677	0	332,677
4	495339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
4	495600	OTHER GAS REVENUE-DSM LOST MAR	0	0	0	0	0	0	0	0	0
4	495680	OTHER GAS REVENUE-MARGIN REDUC	0	0	0	0	0	0	0	0	0
4	495711	OTHER GAS REVENUE-GLENDALE SYS	0	0	0	0	0	0	0	0	0
4	495780	OTHER GAS REVENUE-PPP RECOVERY	0	0	0	0	0	0	0	0	0
4	495900	GAS CUSTOMERS-OTHER GAS REVENU	0	0	0	0	0	0	0	0	0
		TOTAL PURCHASED GAS COSTS	14,419,966	188,917	14,608,883	10,897,884	136,963	11,034,847	3,522,082	51,954	3,574,036

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12A</b>
For Twelve Months 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	110,576,310	0	110,576,310	74,799,388	0	74,799,388	35,776,922	0	35,776,922
1	804001	Pipeline Demand Costs	25,991,386	0	25,991,386	18,373,639	0	18,373,639	7,617,747	0	7,617,747
1	804002	Transport Variable Charges	1,095,633	0	1,095,633	774,398	0	774,398	321,235	0	321,235
6	804010	Gas Costs - Fixed Hedge	(14,278)	0	(14,278)	(10,564)	0	(10,564)	(3,714)	0	(3,714)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	455,953	0	455,953	308,273	0	308,273	147,680	0	147,680
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	11,431,571	0	11,431,571	7,858,948	0	7,858,948	3,572,623	0	3,572,623
6	804700	Gas Costs - Offsystem Bookout	881,684	0	881,684	602,835	0	602,835	278,849	0	278,849
6	804711	Gas Costs - Offsystem Bookout Offset	(881,684)	0	(881,684)	(602,835)	0	(602,835)	(278,849)	0	(278,849)
6	804730	Gas Costs - Intracompany LDC Gas	6,059,751	0	6,059,751	4,084,305	0	4,084,305	1,975,446	0	1,975,446
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(5,296,578)	0	(5,296,578)	(3,218,780)	0	(3,218,780)	(2,077,798)	0	(2,077,798)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	22,490,157	0	22,490,157	14,901,868	0	14,901,868	7,588,289	0	7,588,289
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>172,789,905</b>	<b>0</b>	<b>172,789,905</b>	<b>117,871,475</b>	<b>0</b>	<b>117,871,475</b>	<b>54,918,430</b>	<b>0</b>	<b>54,918,430</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	6	Actual Therms Purchased	100.000%	68.488%	31.512%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months 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	244,153	232,096	476,249	186,308	153,736	340,044	57,845	78,360	136,205
99	908600	Public Purpose Tariff Rider Expense Offset	6,528,718	0	6,528,718	5,879,812	0	5,879,812	648,906	0	648,906
99	908610	Limited Income Tax Refund Program	161,758	0	161,758	161,758	0	161,758	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(10,418)	0	(10,418)	(28,741)	0	(28,741)	18,323	0	18,323
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			6,924,211	232,096	7,156,307	6,199,137	153,736	6,352,873	725,074	78,360	803,434

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.238%	33.762%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months 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	418,340,820	283,398,761	134,942,059
	Interest Deduction for FIT Calculation	11,356,065	7,711,280	3,644,785
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
<b>FEDERAL INCOME TAXES--GAS</b>		Report ID: <b>G-FIT-12A</b>		
For Twelve Months Ended August 31, 2016				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	315,432,365	220,900,314	94,532,051
G-OPS	Operating & Maintenance Expense	237,112,000	165,068,868	72,043,132
G-OPS	Book Deprec/Amort and Reg Amortizations	23,016,532	16,313,050	6,703,482
G-OTX	Taxes Other than FIT	15,775,290	13,418,005	2,357,285
	Net Operating Income Before FIT	39,528,543	26,100,391	13,428,152
G-INT	Less: Interest Expense	11,356,065	7,711,280	3,644,785
G-SCM	Schedule M Adjustments	(58,924,994)	(40,429,347)	(18,495,647)
	Taxable Net Operating Income	(30,752,516)	(22,040,236)	(8,712,280)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(10,763,381)	(7,714,083)	(3,049,298)
G-DTE	Deferred FIT	21,292,633	14,522,978	6,769,655
99	411400 Amortized Investment Tax Credit	(27,340)	(18,554)	(8,786)
	Total FIT/Deferred FIT & ITC	10,501,912	6,790,341	3,711,571
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%



**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ITEMS**  
 For Twelve Months Ended August 31, 2016  
 Average of Monthly Averages Basis

Report ID:  
**G-SCM-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	14,727,354	8,964,030	23,691,384	9,829,204	6,483,845	16,313,049	4,898,150	2,480,185	7,378,335
12	997001	Contributions In Aid of Construction	0	932,958	932,958	0	629,803	629,803	0	303,155	303,155
2	997002	Injuries and Damages	0	6,800	6,800	0	4,504	4,504	0	2,296	2,296
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	646,595	646,595	0	468,775	468,775	0	177,820	177,820
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	17,193,579	0	17,193,579	11,683,088	0	11,683,088	5,510,491	0	5,510,491
4	997015	Airplane Lease Payments	0	173,366	173,366	0	125,689	125,689	0	47,677	47,677
12	997016	Redemption Expense Amortization	0	291,674	291,674	0	196,897	196,897	0	94,777	94,777
4	997020	FAS87 Current Pension Accrual	0	1,516,523	1,516,523	0	1,099,464	1,099,464	0	417,059	417,059
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(10,382,249)	0	(10,382,249)	(8,322,517)	0	(8,322,517)	(2,059,732)	0	(2,059,732)
12	997032	Interest Rate Swaps	0	(12,500,844)	(12,500,844)	0	(8,438,820)	(8,438,820)	0	(4,062,024)	(4,062,024)
4	997033	DSM Tariff Rider	184,989	0	184,989	211,558	0	211,558	(26,569)	0	(26,569)
12	997048	AFUDC	0	(751,358)	(751,358)	0	(507,212)	(507,212)	0	(244,146)	(244,146)
11	997049	Tax Depreciation	0	(70,705,618)	(70,705,618)	0	(48,156,182)	(48,156,182)	0	(22,549,436)	(22,549,436)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	5,741	0	5,741	(28,741)	0	(28,741)	34,482	0	34,482
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,481,861	1,481,861	0	1,009,266	1,009,266	0	472,595	472,595
4	997081	Deferred Compensation	0	(125,629)	(125,629)	0	(91,080)	(91,080)	0	(34,549)	(34,549)
4	997082	Meal Disallowances	0	150,454	150,454	0	109,078	109,078	0	41,376	41,376
4	997083	Paid Time Off	0	72,813	72,813	0	52,789	52,789	0	20,024	20,024
2	997084	Customer Uncollectibles	0	(287,739)	(287,739)	0	(190,593)	(190,593)	0	(97,146)	(97,146)
99	997098	Provision for Rate Refund	317,215	0	317,215	536,427	0	536,427	(219,212)	0	(219,212)
12	997101	Repairs 481 (a)	0	(9,943,741)	(9,943,741)	0	(6,712,622)	(6,712,622)	0	(3,231,119)	(3,231,119)
12	997102	Amort Idaho Earnings Test (254229)	(327,515)	0	(327,515)	0	0	0	(327,515)	0	(327,515)
99	997103	Def Project Compass	(144,286)	0	(144,286)	0	0	0	(144,286)	0	(144,286)
99	997105	WA Nat Gas Line Extension	(421,967)	0	(421,967)	(421,967)	0	(421,967)	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>22,046,629</b>	<b>(80,077,855)</b>	<b>(58,924,994)</b>	<b>13,487,052</b>	<b>(53,916,399)</b>	<b>(40,429,347)</b>	<b>7,665,809</b>	<b>(26,161,456)</b>	<b>(18,495,647)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.660%	29.340%
G-ALL	2	Number of Customers - AMA	100.000%	66.238%	33.762%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.488%	31.512%
G-ALL	11	Book Depreciation	100.000%	68.108%	31.892%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.506%	32.494%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months 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	23,569,557	15,869,383	7,700,174
99	410100	Deferred Federal Income Tax Exp	(2,391,729)	(1,435,116)	(956,613)
		<b>SUBTOTAL</b>	<b>21,177,828</b>	<b>14,434,267</b>	<b>6,743,561</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	116,815	78,652	38,163
99	411100	Deferred Federal Income Tax Exp	(2,010)	10,059	(12,069)
		<b>SUBTOTAL</b>	<b>114,805</b>	<b>88,711</b>	<b>26,094</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>21,292,633</b>	<b>14,522,978</b>	<b>6,769,655</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.330%	32.670%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended 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	157,383	157,383	0	111,207	111,207	0	46,176	46,176
		TOTAL UNDERGROUND STORAGE TAX	0	157,383	157,383	0	111,207	111,207	0	46,176	46,176
		DISTRIBUTION									
99	408110	State Excise Tax	5,435,107	0	5,435,107	5,435,107	0	5,435,107	0	0	0
99	408120	Municipal Occupation & License Tax	6,273,506	0	6,273,506	5,202,029	0	5,202,029	1,071,477	0	1,071,477
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	4,099,201	0	4,099,201	2,669,662	0	2,669,662	1,429,539	0	1,429,539
99	409100	State Income Tax	(189,907)	0	(189,907)	0	0	0	(189,907)	0	(189,907)
		TOTAL DISTRIBUTION TAX	15,617,907	0	15,617,907	13,306,798	0	13,306,798	2,311,109	0	2,311,109
		TOTAL TAXES OTHER THAN FIT	15,617,907	157,383	15,775,290	13,306,798	111,207	13,418,005	2,311,109	46,176	2,357,285

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
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**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended August 31, 2016  
Average of Monthly Averages Basis

Report ID:  
**G-PLT-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,677,497	1,829,739	3,507,236	1,022,594	1,326,542	2,349,136	654,903	503,197	1,158,100
4	3031XX	Misc Intangible IT Plant (3031XX)	20,211	32,609,826	32,630,037	0	23,641,798	23,641,798	20,211	8,968,028	8,988,239
TOTAL INTANGIBLE PLANT			1,697,708	34,439,565	36,137,273	1,022,594	24,968,340	25,990,934	675,114	9,471,225	10,146,339
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	861,573	861,573	0	616,047	616,047	0	245,526	245,526
1	351XXX	Structures & Improvements	0	1,855,957	1,855,957	0	1,311,419	1,311,419	0	544,538	544,538
1	352XXX	Wells	0	18,796,132	18,796,132	0	13,281,347	13,281,347	0	5,514,785	5,514,785
1	353000	Lines	0	1,044,478	1,044,478	0	738,028	738,028	0	306,450	306,450
1	354000	Compressor Station Equipment	0	11,979,471	11,979,471	0	8,464,694	8,464,694	0	3,514,777	3,514,777
1	355000	Measuring & Regulating Equipment	0	650,226	650,226	0	459,450	459,450	0	190,776	190,776
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	1,959,965	1,959,965	0	1,384,911	1,384,911	0	575,054	575,054
TOTAL UNDERGROUND STORAGE PLAN			0	37,551,514	37,551,514	0	26,541,159	26,541,159	0	11,010,355	11,010,355
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	914,906	0	914,906	550,460	0	550,460	364,446	0	364,446
6	376000	Mains	284,684,583	2,512,521	287,197,104	185,445,264	1,720,775	187,166,039	99,239,319	791,746	100,031,065
6	378000	Measuring & Reg Station Equip-General	5,499,092	127,101	5,626,193	3,307,007	87,049	3,394,056	2,192,085	40,052	2,232,137
6	379000	Measuring & Reg Station Equip-City Gate	6,566,691	0	6,566,691	2,197,467	0	2,197,467	4,369,224	0	4,369,224
6	380000	Services	196,249,838	0	196,249,838	133,233,288	0	133,233,288	63,016,550	0	63,016,550
6	381000	Meters	74,156,327	0	74,156,327	50,950,963	0	50,950,963	23,205,364	0	23,205,364
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	3,373,999	0	3,373,999	2,604,184	0	2,604,184	769,815	0	769,815
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			571,720,429	2,639,622	574,360,051	378,475,821	1,807,824	380,283,645	193,244,608	831,798	194,076,406
GENERAL PLANT											
4	389XXX	Land & Land Rights	744,768	1,926,106	2,670,874	650,690	1,396,408	2,047,098	94,078	529,698	623,776
4	390XXX	Structures & Improvements	5,099,905	20,383,007	25,482,912	3,760,467	14,777,476	18,537,943	1,339,438	5,605,531	6,944,969
4	391XXX	Office Furniture & Equipment	26,985	13,292,141	13,319,126	8,298	9,636,669	9,644,967	18,687	3,655,472	3,674,159
4	392XXX	Transportation Equipment	9,924,246	2,140,851	12,065,097	7,373,992	1,552,096	8,926,088	2,550,254	588,755	3,139,009
4	393000	Stores Equipment	149,607	718,209	867,816	114,172	520,694	634,866	35,435	197,515	232,950
4	394000	Tools, Shop & Garage Equipment	2,533,045	4,662,986	7,196,031	1,962,137	3,380,618	5,342,755	570,908	1,282,368	1,853,276

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

Report ID:  
**G-PLT-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	26,512	376,977	403,489	19,995	273,305	293,300	6,517	103,672	110,189
4	396XXX	Power Operated Equipment	4,035,603	1,114,020	5,149,623	2,988,014	807,653	3,795,667	1,047,589	306,367	1,353,956
4	397XXX	Communications Equipment	2,318,910	9,158,798	11,477,708	903,869	6,640,037	7,543,906	1,415,041	2,518,761	3,933,802
4	398000	Miscellaneous Equipment	1,073	86,946	88,019	1,073	63,035	64,108	0	23,911	23,911
		<b>TOTAL GENERAL PLANT</b>	<b>24,860,654</b>	<b>53,860,041</b>	<b>78,720,695</b>	<b>17,782,707</b>	<b>39,047,991</b>	<b>56,830,698</b>	<b>7,077,947</b>	<b>14,812,050</b>	<b>21,889,997</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>598,278,791</b>	<b>128,490,742</b>	<b>726,769,533</b>	<b>397,281,122</b>	<b>92,365,314</b>	<b>489,646,436</b>	<b>200,997,669</b>	<b>36,125,428</b>	<b>237,123,097</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(14,209,598)	(14,209,598)	0	(10,040,502)	(10,040,502)	0	(4,169,096)	(4,169,096)
G-ADEP		Distribution Plant	(189,798,254)	(1,583,914)	(191,382,168)	(125,413,663)	(1,084,791)	(126,498,454)	(64,384,591)	(499,123)	(64,883,714)
G-ADEP		General Plant	(8,513,747)	(15,393,460)	(23,907,207)	(5,817,677)	(11,160,105)	(16,977,782)	(2,696,070)	(4,233,355)	(6,929,425)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(198,312,001)</b>	<b>(31,186,972)</b>	<b>(229,498,973)</b>	<b>(131,231,340)</b>	<b>(22,285,398)</b>	<b>(153,516,738)</b>	<b>(67,080,661)</b>	<b>(8,901,574)</b>	<b>(75,982,235)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(204,952)	(298,658)	(503,610)	(145,710)	(216,524)	(362,234)	(59,242)	(82,134)	(141,376)
G-AAMT		Misc IT Intangible Plant - 3031XX	(8,036)	(8,328,056)	(8,336,092)	0	(6,037,757)	(6,037,757)	(8,036)	(2,290,299)	(2,298,335)
G-AAMT		Underground Storage	0	(240,125)	(240,125)	0	(169,672)	(169,672)	0	(70,453)	(70,453)
G-AAMT		General Plant - 390200, 396200	(4,612)	(49,563)	(54,175)	(3,636)	(35,933)	(39,569)	(976)	(13,630)	(14,606)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(217,600)</b>	<b>(8,916,402)</b>	<b>(9,134,002)</b>	<b>(149,346)</b>	<b>(6,459,886)</b>	<b>(6,609,232)</b>	<b>(68,254)</b>	<b>(2,456,516)</b>	<b>(2,524,770)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(198,529,601)</b>	<b>(40,103,374)</b>	<b>(238,632,975)</b>	<b>(131,380,686)</b>	<b>(28,745,284)</b>	<b>(160,125,970)</b>	<b>(67,148,915)</b>	<b>(11,358,090)</b>	<b>(78,507,005)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>399,749,190</b>	<b>88,387,368</b>	<b>488,136,558</b>	<b>265,900,436</b>	<b>63,620,030</b>	<b>329,520,466</b>	<b>133,848,754</b>	<b>24,767,338</b>	<b>158,616,092</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(88,172,781)	(88,172,781)	0	(59,521,918)	(59,521,918)	0	(28,650,863)	(28,650,863)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,848,138)	(13,848,138)	0	(10,032,950)	(10,032,950)	0	(3,815,188)	(3,815,188)
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	(901,618)	(901,618)	0	(608,646)	(608,646)	0	(292,972)	(292,972)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(103,358,457)</b>	<b>(103,358,457)</b>	<b>0</b>	<b>(70,479,552)</b>	<b>(70,479,552)</b>	<b>0</b>	<b>(32,878,905)</b>	<b>(32,878,905)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>399,749,190</b>	<b>(14,971,089)</b>	<b>384,778,101</b>	<b>265,900,436</b>	<b>(6,859,522)</b>	<b>259,040,914</b>	<b>133,848,754</b>	<b>(8,111,567)</b>	<b>125,737,187</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.488%	31.512%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.506%	32.494%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months 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	399,749,190	(14,971,089)	384,778,101	265,900,436	(6,859,522)	259,040,914	133,848,754	(8,111,567)	125,737,187
	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	8,810,693	8,810,693	0	6,225,636	6,225,636	0	2,585,057	2,585,057
4	252000 Customer Advances	(81,232)	(51)	(81,283)	(11,804)	(37)	(11,841)	(69,428)	(14)	(69,442)
99	235199 Customer Deposits	(453,698)	0	(453,698)	(453,698)	0	(453,698)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	65,538	0	65,538	65,538	0	65,538	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(22,938)	0	(22,938)	(22,938)	0	(22,938)	0	0	0
C-WKC	Working Capital	14,505,580	5,007,763	19,513,343	14,505,580	0	14,505,580	0	5,007,763	5,007,763
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	14,013,250	19,549,469	33,562,719	14,082,678	10,275,169	24,357,847	(69,428)	9,274,300	9,204,872
	NET RATE BASE	413,762,440	4,578,380	418,340,820	279,983,114	3,415,647	283,398,761	133,779,326	1,162,733	134,942,059

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: G-DEPX-12A
GAS-NORTH DEPRECIATION EXPENSE	
For Twelve Months 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	
<b>Electric Production</b>														
	Steam (ED-AN)	7,853,759	7,853,759											
	Hydro (ED-AN)	9,647,340	9,647,340											
	Other (ED-AN)	9,425,775	9,425,775											
<b>Total Electric Production</b>		<b>26,926,874</b>	<b>26,926,874</b>											
<b>Electric Transmission</b>														
	ED-AN	11,542,211	11,542,211											
<b>Total Electric Transmission</b>		<b>11,542,211</b>	<b>11,542,211</b>											
<b>Electric Distribution</b>														
	ED-AN	41,091	41,091											
	ED-ID	15,906,941	15,906,941											
	ED-WA	27,043,803	27,043,803											
<b>Total Electric Distribution</b>		<b>42,991,835</b>	<b>42,991,835</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	673,854	673,854			673,854	673,854		476,145	476,145		197,709	197,709	
	GD-OR	124,699		124,699										
<b>Total Gas Underground Storage</b>		<b>798,553</b>	<b>673,854</b>	<b>124,699</b>		<b>673,854</b>	<b>673,854</b>		<b>476,145</b>	<b>476,145</b>		<b>197,709</b>	<b>197,709</b>	
<b>Gas Distribution</b>														
6	GD-AN	64,600	64,600			64,600	64,600		44,243	44,243		20,357	20,357	
	GD-ID	4,763,632	4,763,632		4,763,632	4,763,632	4,763,632				4,763,632		4,763,632	
	GD-WA	9,550,241	9,550,241		9,550,241	9,550,241	9,550,241	9,550,241		9,550,241				
	GD-OR	6,367,259		6,367,259										
<b>Total Gas Distribution</b>		<b>20,745,732</b>	<b>14,378,473</b>	<b>6,367,259</b>		<b>14,313,873</b>	<b>64,600</b>	<b>14,378,473</b>	<b>9,550,241</b>	<b>44,243</b>	<b>9,594,484</b>	<b>4,763,632</b>	<b>20,357</b>	<b>4,783,989</b>
<b>General Plant</b>														
	ED-AN	2,800,868	2,800,868											
	ED-ID	209,211	209,211											
	ED-WA	1,126,745	1,126,745											
7,4	CD-AA	18,729,451	13,358,968	3,738,024	1,632,459		3,738,024	3,738,024		2,710,030	2,710,030		1,027,994	1,027,994
9,4	CD-AN	663,201	520,500	142,701		142,701	142,701		103,457	103,457		39,244	39,244	
9	CD-ID	338,552	265,706	72,846		72,846	72,846	72,846				72,846	72,846	
9	CD-WA	190,313	149,363	40,950		40,950	40,950	40,950		40,950		40,950	40,950	
8,4	GD-AA	273,520		190,463	83,057		190,463	190,463		138,084	138,084		52,379	52,379
4	GD-AN	37,082		37,082		37,082	37,082		26,884	26,884		10,198	10,198	
	GD-ID	45,066		45,066		45,066	45,066				45,066		45,066	
	GD-WA	213,151		213,151		213,151	213,151	213,151		213,151				
	GD-OR	199,837		199,837										
<b>Total General Plant</b>		<b>24,826,997</b>	<b>18,431,361</b>	<b>4,480,283</b>	<b>1,915,353</b>	<b>372,013</b>	<b>4,108,270</b>	<b>4,480,283</b>	<b>254,101</b>	<b>2,978,455</b>	<b>3,232,556</b>	<b>117,912</b>	<b>1,129,815</b>	<b>1,247,727</b>
<b>Total Depreciation Expense</b>		<b>127,832,202</b>	<b>99,892,281</b>	<b>19,532,610</b>	<b>8,407,311</b>	<b>14,685,886</b>	<b>4,846,724</b>	<b>19,532,610</b>	<b>9,804,342</b>	<b>3,498,843</b>	<b>13,303,185</b>	<b>4,881,544</b>	<b>1,347,881</b>	<b>6,229,425</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12A</b>
For Twelve Months 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	68.488%	31.512%



**RESULTS OF OPERATIONS**  
**GAS-NORTH AMORTIZATION EXPENSE**  
 For Twelve Months Ended August 31, 2016  
 Average of Monthly Averages Basis

Report ID:  
**G-AMTX-12A**

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	240,032	240,032												
<b>Total Production/Transmission</b>		<b>1,158,432</b>	<b>1,158,432</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	2,844	2,844												
<b>Total Distribution</b>		<b>26,997</b>	<b>26,997</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	597,249	425,994	119,199	52,056		119,199	119,199		86,418	86,418		32,781	32,781	
9,4	CD-AN	9,729	7,635	2,094			2,094	2,094		1,518	1,518		576	576	
	GD-ID	12,674		12,674			12,674	12,674				12,674		12,674	
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862				
	GD-OR	8,068			8,068										
<b>Total General Plant - 303000</b>		<b>652,582</b>	<b>433,629</b>	<b>158,829</b>	<b>60,124</b>		<b>37,536</b>	<b>121,293</b>	<b>158,829</b>	<b>24,862</b>	<b>87,936</b>	<b>112,798</b>	<b>12,674</b>	<b>33,357</b>	<b>46,031</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	18,834,027	13,433,558	3,758,895	1,641,574		3,758,895	3,758,895		2,725,161	2,725,161		1,033,734	1,033,734	
9,4	CD-AN	9,161	7,190	1,971			1,971	1,971		1,429	1,429		542	542	
9,4	CD-ID	18,271	14,340	3,931			3,931	3,931				3,931		3,931	
	ED-AN	581,209	581,209												
	ED-ID	4,747	4,747												
	ED-WA	955,781	955,781												
8,4	GD-AA	329,732		229,606	100,126		229,606	229,606		166,462	166,462		63,144	63,144	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>20,732,928</b>	<b>14,996,825</b>	<b>3,994,403</b>	<b>1,741,700</b>		<b>3,931</b>	<b>3,990,472</b>	<b>3,994,403</b>		<b>2,893,052</b>	<b>2,893,052</b>	<b>3,931</b>	<b>1,097,420</b>	<b>1,101,351</b>
<b>Gas Underground Storage</b>															
1	GD-AN	228		228			228	228		161	161		67	67	
<b>Total Gas Underground Storage</b>		<b>228</b>		<b>228</b>			<b>228</b>	<b>228</b>		<b>161</b>	<b>161</b>		<b>67</b>	<b>67</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	26,637	18,999	5,316	2,322		5,316	5,316		3,854	3,854		1,462	1,462	
4	ED-AN	32,219	32,219												
	GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>		<b>58,856</b>	<b>51,218</b>	<b>5,316</b>	<b>2,322</b>		<b>5,316</b>	<b>5,316</b>		<b>3,854</b>	<b>3,854</b>		<b>1,462</b>	<b>1,462</b>	
<b>Total Amortization Expense</b>		<b>22,630,023</b>	<b>16,667,101</b>	<b>4,158,776</b>	<b>1,804,146</b>		<b>41,467</b>	<b>4,117,309</b>	<b>4,158,776</b>	<b>24,862</b>	<b>2,985,003</b>	<b>3,009,865</b>	<b>16,605</b>	<b>1,132,306</b>	<b>1,148,911</b>

**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:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months 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	
<b>Electric Production</b>														
	Steam (ED-AN)	(291,490,689)	(291,490,689)											
	Hydro (ED-AN)	(139,338,432)	(139,338,432)											
	Other (ED-AN)	(104,140,154)	(104,140,154)											
<b>Total Electric Production</b>		<b>(534,969,275)</b>	<b>(534,969,275)</b>											
<b>Electric Transmission</b>														
	ED-AN	(203,660,396)	(203,660,396)											
<b>Total Electric Transmission</b>		<b>(203,660,396)</b>	<b>(203,660,396)</b>											
<b>Electric Distribution</b>														
	ED-AN	(40,327)	(40,327)											
	ED-ID	(179,513,381)	(179,513,381)											
	ED-WA	(287,979,973)	(287,979,973)											
<b>Total Electric Distribution</b>		<b>(467,533,681)</b>	<b>(467,533,681)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(14,209,598)	(14,209,598)		(14,209,598)	(14,209,598)		(10,040,502)	(10,040,502)		(4,169,096)	(4,169,096)		
	GD-OR	(768,705)		(768,705)										
<b>Total Gas Underground Storage</b>		<b>(14,978,303)</b>	<b>(14,209,598)</b>	<b>(768,705)</b>	<b>(14,209,598)</b>	<b>(14,209,598)</b>		<b>(10,040,502)</b>	<b>(10,040,502)</b>		<b>(4,169,096)</b>	<b>(4,169,096)</b>		
<b>Gas Distribution</b>														
6	GD-AN	(1,583,914)	(1,583,914)		(1,583,914)	(1,583,914)		(1,084,791)	(1,084,791)		(499,123)	(499,123)		
	GD-ID	(64,384,591)	(64,384,591)		(64,384,591)	(64,384,591)				(64,384,591)		(64,384,591)		
	GD-WA	(125,413,663)	(125,413,663)		(125,413,663)	(125,413,663)	(125,413,663)		(125,413,663)					
	GD-OR	(98,368,028)		(98,368,028)										
<b>Total Gas Distribution</b>		<b>(289,750,196)</b>	<b>(191,382,168)</b>	<b>(98,368,028)</b>	<b>(189,798,254)</b>	<b>(1,583,914)</b>	<b>(191,382,168)</b>	<b>(125,413,663)</b>	<b>(1,084,791)</b>	<b>(126,498,454)</b>	<b>(64,384,591)</b>	<b>(499,123)</b>	<b>(64,883,714)</b>	
<b>General Plant</b>														
	ED-AN	(42,294,471)	(42,294,471)											
	ED-ID	(8,167,566)	(8,167,566)											
	ED-WA	(18,482,494)	(18,482,494)											
7,4	CD-AA	(46,991,203)	(33,516,946)	(9,378,504)	(4,095,753)	(9,378,504)	(9,378,504)		(6,799,322)	(6,799,322)		(2,579,182)	(2,579,182)	
9,4	CD-AN	(11,408,934)	(8,954,074)	(2,454,860)		(2,454,860)	(2,454,860)		(1,779,749)	(1,779,749)		(675,111)	(675,111)	
9	CD-ID	(5,590,306)	(4,387,440)	(1,202,866)		(1,202,866)	(1,202,866)				(1,202,866)		(1,202,866)	
9	CD-WA	(2,947,113)	(2,312,983)	(634,130)		(634,130)	(634,130)	(634,130)		(634,130)			(634,130)	
8,4	GD-AA	(1,964,684)		(1,368,088)	(596,596)	(1,368,088)	(1,368,088)		(991,850)	(991,850)		(376,238)	(376,238)	
4	GD-AN	(2,192,008)		(2,192,008)		(2,192,008)	(2,192,008)		(1,589,184)	(1,589,184)		(602,824)	(602,824)	
	GD-ID	(1,493,204)		(1,493,204)		(1,493,204)	(1,493,204)				(1,493,204)		(1,493,204)	
	GD-WA	(5,183,547)		(5,183,547)		(5,183,547)	(5,183,547)	(5,183,547)		(5,183,547)			(5,183,547)	
	GD-OR	(4,410,918)		(4,410,918)										
<b>Total General Plant</b>		<b>(151,126,448)</b>	<b>(118,115,974)</b>	<b>(23,907,207)</b>	<b>(9,103,267)</b>	<b>(8,513,747)</b>	<b>(15,393,460)</b>	<b>(23,907,207)</b>	<b>(5,817,677)</b>	<b>(11,160,105)</b>	<b>(16,977,782)</b>	<b>(2,696,070)</b>	<b>(4,233,355)</b>	<b>(6,929,425)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,662,018,299)</b>	<b>(1,324,279,326)</b>	<b>(229,498,973)</b>	<b>(108,240,000)</b>	<b>(198,312,001)</b>	<b>(31,186,972)</b>	<b>(229,498,973)</b>	<b>(131,231,340)</b>	<b>(22,285,398)</b>	<b>(153,516,738)</b>	<b>(67,080,661)</b>	<b>(8,901,574)</b>	<b>(75,982,235)</b>

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -  
Page 1 of 2

Washington

Idaho  
Print Date-Time: 10/26/2016 1:35 PM

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months 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	68.488%	31.512%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12A</b>
For Twelve Months 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		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	(9,376,020)	(9,376,020)												
Misc Intangible Plt (303000)	ED-AN	(1,173,038)	(1,173,038)												
<b>Total Production/Transmission</b>		<b>(10,549,058)</b>	<b>(10,549,058)</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	(149,261)	(149,261)												
Misc Intangible Plt (303000)	ED-WA	(31,350)	(31,350)												
<b>Total Distribution</b>		<b>(180,611)</b>	<b>(180,611)</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	(1,411,335)	(1,006,649)	(281,674)	(123,012)		(281,674)	(281,674)		(204,211)	(204,211)		(77,463)	(77,463)	
9,4	CD-AN	(78,931)	(61,947)	(16,984)			(16,984)	(16,984)		(12,313)	(12,313)		(4,671)	(4,671)	
	GD-ID	(59,242)		(59,242)			(59,242)	(59,242)				(59,242)		(59,242)	
	GD-WA	(145,710)		(145,710)			(145,710)	(145,710)	(145,710)		(145,710)				
	GD-OR	(76,201)			(76,201)										
<b>Total General Plant - 303000</b>		<b>(1,771,419)</b>	<b>(1,068,596)</b>	<b>(503,610)</b>	<b>(199,213)</b>		<b>(204,952)</b>	<b>(298,658)</b>	<b>(503,610)</b>	<b>(145,710)</b>	<b>(216,524)</b>	<b>(362,234)</b>	<b>(59,242)</b>	<b>(82,134)</b>	<b>(141,376)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	(37,359,606)	(26,647,112)	(7,456,231)	(3,256,263)		(7,456,231)	(7,456,231)		(5,405,693)	(5,405,693)		(2,050,538)	(2,050,538)	
9,4	CD-AN	(26,954)	(21,154)	(5,800)			(5,800)	(5,800)		(4,205)	(4,205)		(1,595)	(1,595)	
9	CD-ID	(37,347)	(29,311)	(8,036)			(8,036)	(8,036)				(8,036)		(8,036)	
	ED-AN	(851,826)	(851,826)												
	ED-ID	(18,777)	(18,777)												
	ED-WA	(2,698,405)	(2,698,405)												
8,4	GD-AA	(1,238,853)		(862,663)	(376,190)		(862,663)	(862,663)		(625,422)	(625,422)		(237,241)	(237,241)	
4	GD-AN	(3,362)		(3,362)			(3,362)	(3,362)		(2,437)	(2,437)		(925)	(925)	
	GD-OR	(359)			(359)										
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(42,235,489)</b>	<b>(30,266,585)</b>	<b>(8,336,092)</b>	<b>(3,632,812)</b>		<b>(8,036)</b>	<b>(8,328,056)</b>	<b>(8,336,092)</b>		<b>(6,037,757)</b>	<b>(6,037,757)</b>	<b>(8,036)</b>	<b>(2,290,299)</b>	<b>(2,298,335)</b>
<b>Gas Underground Storage</b>															
1	GD-AN	(240,125)		(240,125)			(240,125)	(240,125)		(169,672)	(169,672)		(70,453)	(70,453)	
<b>Total Gas Underground Storage</b>		<b>(240,125)</b>		<b>(240,125)</b>			<b>(240,125)</b>	<b>(240,125)</b>		<b>(169,672)</b>	<b>(169,672)</b>		<b>(70,453)</b>	<b>(70,453)</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	(248,336)	(177,128)	(49,563)	(21,645)		(49,563)	(49,563)		(35,933)	(35,933)		(13,630)	(13,630)	
9	CD-ID	(4,537)	(3,561)	(976)			(976)	(976)				(976)		(976)	
9	CD-WA	(8,239)	(6,466)	(1,773)			(1,773)	(1,773)	(1,773)		(1,773)				
4	ED-AN	(78,504)	(78,504)												
	ED-WA	(110,678)	(110,678)												
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)		(1,863)				
	GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>		<b>(452,157)</b>	<b>(376,337)</b>	<b>(54,175)</b>	<b>(21,645)</b>		<b>(4,612)</b>	<b>(49,563)</b>	<b>(54,175)</b>	<b>(3,636)</b>	<b>(35,933)</b>	<b>(39,569)</b>	<b>(976)</b>	<b>(13,630)</b>	<b>(14,606)</b>
<b>Total Accumulated Amortization</b>		<b>(55,428,859)</b>	<b>(42,441,187)</b>	<b>(9,134,002)</b>	<b>(3,853,670)</b>		<b>(217,600)</b>	<b>(8,916,402)</b>	<b>(9,134,002)</b>	<b>(149,346)</b>	<b>(6,459,886)</b>	<b>(6,609,232)</b>	<b>(68,254)</b>	<b>(2,456,516)</b>	<b>(2,524,770)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS		Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>		<b>G-AAMT-12A</b>
For Twelve Months 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 <b>COMMON GENERAL PLANT</b> For Twelve Months Ended August 31, 2016 Average of Monthly Averages Basis	Report ID: <b>C-GPL-12A</b>
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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	848,599	0	0	0	0	0	0	0	0	848,599	0	848,599
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	9,329,505	0	0	6,654,362	6,654,362	0	0	1,861,983	1,861,983	0	813,160	813,160
9		CD-WA / ID / AN	1,541,699	632,933	343,147	233,891	1,209,971	173,526	94,078	64,124	331,728	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>12,595,631</b>	<b>646,544</b>	<b>705,426</b>	<b>6,911,027</b>	<b>8,262,997</b>	<b>650,690</b>	<b>94,078</b>	<b>1,926,107</b>	<b>2,670,875</b>	<b>848,599</b>	<b>813,160</b>	<b>1,661,759</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,494,739	1,050,990	2,159,641	4,284,108	7,494,739	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,240,141	0	0	0	0	2,240,141	0	0	2,240,141	0	0	0
99		GD-OR / AS	3,588,385	0	0	0	0	0	0	0	0	3,588,385	0	3,588,385
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	91,366,384	0	0	65,167,987	65,167,987	0	0	18,234,903	18,234,903	0	7,963,494	7,963,494
9		CD-WA / ID / AN	23,274,001	5,545,371	4,885,583	7,835,180	18,266,134	1,520,326	1,339,438	2,148,103	5,007,867	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>127,963,650</b>	<b>6,596,361</b>	<b>7,045,224</b>	<b>77,287,275</b>	<b>90,928,860</b>	<b>3,760,467</b>	<b>1,339,438</b>	<b>20,383,006</b>	<b>25,482,911</b>	<b>3,588,385</b>	<b>7,963,494</b>	<b>11,551,879</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,358,399	3,278,210	12,818	6,067,371	9,358,399	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	627,515	0	0	0	0	0	0	436,964	436,964	0	190,551	190,551
7		CD-AA	64,274,269	0	0	45,844,265	45,844,265	0	0	12,827,859	12,827,859	0	5,602,145	5,602,145
9		CD-WA / ID / AN	221,471	30,266	68,160	75,391	173,817	8,298	18,687	20,669	47,654	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>74,488,304</b>	<b>3,308,476</b>	<b>80,978</b>	<b>51,987,027</b>	<b>55,376,481</b>	<b>8,298</b>	<b>18,687</b>	<b>13,292,142</b>	<b>13,319,127</b>	<b>0</b>	<b>5,792,696</b>	<b>5,792,696</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	34,784,342	16,705,277	6,138,979	11,940,086	34,784,342	0	0	0	0	0	0	0
99		GD-WA / ID / AN	10,704,172	0	0	0	0	6,897,277	2,306,483	1,500,412	10,704,172	0	0	0
99		GD-OR / AS	3,706,323	0	0	0	0	0	0	0	0	3,706,323	0	3,706,323
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	589,528	0	0	420,487	420,487	0	0	117,658	117,658	0	51,383	51,383
9		CD-WA / ID / AN	5,778,070	1,738,814	889,152	1,906,837	4,534,803	476,715	243,771	522,781	1,243,267	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>55,562,435</b>	<b>18,444,091</b>	<b>7,028,131</b>	<b>14,267,410</b>	<b>39,739,632</b>	<b>7,373,992</b>	<b>2,550,254</b>	<b>2,140,851</b>	<b>12,065,097</b>	<b>3,706,323</b>	<b>51,383</b>	<b>3,757,706</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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	84,757	0	0	0	0	84,757	0	0	84,757	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	3,639,254	107,291	129,248	2,619,657	2,856,196	29,415	35,435	718,208	783,058	0
		<b>TOTAL ACCOUNT</b>	<b>4,181,744</b>	<b>118,030</b>	<b>143,993</b>	<b>2,994,679</b>	<b>3,256,702</b>	<b>114,172</b>	<b>35,435</b>	<b>718,208</b>	<b>867,815</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	3,542,753	925,051	278,734	2,338,968	3,542,753	0	0	0	0	0
99		GD-WA / ID / AN	2,680,622	0	0	0	0	1,957,017	361,728	361,877	2,680,622	0
99		GD-OR / AS	969,390	0	0	0	0	0	0	0	969,390	0
8		GD-AA	2,762,793	0	0	0	0	0	0	1,923,843	1,923,843	0
7		CD-AA	11,658,898	0	0	8,315,825	8,315,825	0	0	2,326,883	2,326,883	0
9		CD-WA / ID / AN	1,230,110	18,674	762,984	183,769	965,427	5,120	209,181	50,382	264,683	0
		<b>TOTAL ACCOUNT</b>	<b>22,844,566</b>	<b>943,725</b>	<b>1,041,718</b>	<b>10,838,562</b>	<b>12,824,005</b>	<b>1,962,137</b>	<b>570,909</b>	<b>4,662,985</b>	<b>7,196,031</b>	<b>969,390</b>
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	36,094	0	0	36,094	36,094	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
		<b>TOTAL ACCOUNT</b>	<b>36,094</b>	<b>0</b>	<b>0</b>	<b>36,094</b>	<b>36,094</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	635,820	218,146	36,115	381,559	635,820	0	0	0	0	0
99		GD-WA / ID / AN	152,800	0	0	0	0	19,324	6,302	127,174	152,800	0
99		GD-OR / AS	66,907	0	0	0	0	0	0	0	66,907	0
8		GD-AA	241,936	0	0	0	0	0	0	168,470	168,470	0
7		CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0
9		CD-WA / ID / AN	52,216	2,448	781	37,752	40,981	671	214	10,350	11,235	0
		<b>TOTAL ACCOUNT</b>	<b>1,505,342</b>	<b>220,594</b>	<b>36,896</b>	<b>672,991</b>	<b>930,481</b>	<b>19,995</b>	<b>6,516</b>	<b>376,977</b>	<b>403,488</b>	<b>66,907</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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	33,300,291	15,361,623	9,899,855	8,038,813	33,300,291	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,704,986	0	0	0	0	2,918,158	956,334	830,494	4,704,986	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	1,576,259	254,801	332,853	649,441	1,237,095	69,857	91,256	178,051	339,164	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>40,153,849</b>	<b>15,616,424</b>	<b>10,232,708</b>	<b>9,065,197</b>	<b>34,914,329</b>	<b>2,988,015</b>	<b>1,047,590</b>	<b>1,114,019</b>	<b>5,149,624</b>	<b>43,834</b>	<b>46,062</b>	<b>89,896</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	61,560,454	11,990,355	5,477,575	44,092,524	61,560,454	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,234,069	0	0	0	0	694,639	539,430	0	1,234,069	0	0	0
99		GD-OR / AS	1,226,642	0	0	0	0	0	0	0	0	1,226,642	0	1,226,642
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514
7		CD-AA	34,865,454	0	0	24,868,134	24,868,134	0	0	6,958,447	6,958,447	0	3,038,873	3,038,873
9		CD-WA / ID / AN	12,054,527	763,162	3,193,781	5,503,812	9,460,755	209,229	875,611	1,508,932	2,593,772	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>111,934,078</b>	<b>12,753,517</b>	<b>8,671,356</b>	<b>74,464,470</b>	<b>95,889,343</b>	<b>903,868</b>	<b>1,415,041</b>	<b>9,158,797</b>	<b>11,477,706</b>	<b>1,226,642</b>	<b>3,340,387</b>	<b>4,567,029</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	84,251	0	2,011	82,240	84,251	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	430,265	0	0	306,891	306,891	0	0	85,872	85,872	0	37,502	37,502
9		CD-WA / ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>526,861</b>	<b>3,913</b>	<b>2,011</b>	<b>393,049</b>	<b>398,973</b>	<b>1,073</b>	<b>0</b>	<b>86,946</b>	<b>88,019</b>	<b>2,367</b>	<b>37,502</b>	<b>39,869</b>
		<b>TOTAL GENERAL PLANT</b>	<b>451,792,554</b>	<b>58,651,675</b>	<b>34,988,441</b>	<b>248,917,781</b>	<b>342,557,897</b>	<b>17,782,707</b>	<b>7,077,948</b>	<b>53,860,038</b>	<b>78,720,693</b>	<b>10,509,674</b>	<b>20,004,290</b>	<b>30,513,964</b>

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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months 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
	303000	Intangible Plant										
99		ED-WA / ID / AN	10,460,110	153,179	0	10,306,931	10,460,110	0	0	0	0	0
99		GD-WA / ID / AN	1,677,497	0	0	0	0	1,022,594	654,903	0	1,677,497	0
99		GD-OR / AS	809,193	0	0	0	0	0	0	0	0	809,193
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,958,730	0	0	6,389,904	6,389,904	0	0	1,787,983	1,787,983	0
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0
		<b>TOTAL ACCOUNT</b>	<b>22,099,588</b>	<b>153,179</b>	<b>0</b>	<b>16,849,138</b>	<b>17,002,317</b>	<b>1,022,594</b>	<b>654,903</b>	<b>1,829,738</b>	<b>3,507,235</b>	<b>809,193</b>
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	7,890,892	4,950,609	23,524	2,916,759	7,890,892	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	1,930,623	0	0	0	0	0	0	1,344,370	1,344,370	0
7		CD-AA	89,002,205	0	0	63,481,713	63,481,713	0	0	17,763,060	17,763,060	0
9		CD-WA / ID / AN	141,114	0	73,721	37,030	110,751	0	20,211	10,152	30,363	0
		<b>TOTAL ACCOUNT</b>	<b>98,964,834</b>	<b>4,950,609</b>	<b>97,245</b>	<b>66,435,502</b>	<b>71,483,356</b>	<b>0</b>	<b>20,211</b>	<b>19,117,582</b>	<b>19,137,793</b>	<b>0</b>
	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	3,362	0	0	0	0	0	0	3,362	3,362	0
99		GD-OR / AS	359	0	0	0	0	0	0	0	0	359
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,763,345	0	0	4,110,764	4,110,764	0	0	1,150,248	1,150,248	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>5,767,066</b>	<b>0</b>	<b>0</b>	<b>4,110,764</b>	<b>4,110,764</b>	<b>0</b>	<b>0</b>	<b>1,153,610</b>	<b>1,153,610</b>	<b>359</b>
	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	61,822,996	0	0	44,095,870	44,095,870	0	0	12,338,634	12,338,634	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>61,822,996</b>	<b>0</b>	<b>0</b>	<b>44,095,870</b>	<b>44,095,870</b>	<b>0</b>	<b>0</b>	<b>12,338,634</b>	<b>12,338,634</b>	<b>0</b>
	<b>TOTAL</b>		<b>188,654,484</b>	<b>5,103,788</b>	<b>97,245</b>	<b>131,491,274</b>	<b>136,692,307</b>	<b>1,022,594</b>	<b>675,114</b>	<b>34,439,564</b>	<b>36,137,272</b>	<b>809,552</b>

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:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12A</b>
For Twelve Months 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	(68,702,849)	(49,002,994)	(13,711,715)	(5,988,140)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(634,025)	(497,602)	(136,423)	0
7	283750 CD-AA	(2,184,188)	(1,557,894)	(435,920)	(190,374)
	Total	<u>(71,521,062)</u>	<u>(51,058,490)</u>	<u>(14,284,058)</u>	<u>(6,178,514)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12A</b>
For Twelve Months Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			2,665,089	2,665,089					2,665,089
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			411	411					411
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			(39)	(39)					(39)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			59	59					59
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	73,288,016	30,575,784		103,863,800	58,782,436	25,568,021	14,505,580	5,007,763	
<b>TOTAL</b>		<b>73,288,016</b>	<b>30,575,784</b>	<b>2,665,520</b>	<b>106,529,320</b>	<b>58,782,436</b>	<b>25,568,021</b>	<b>14,505,580</b>	<b>5,007,763</b>	<b>2,665,520</b>

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						