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

Washington

Idaho

G-OPS	Gas Net Operating Income (Loss)

Adjustments

Ref/Basis Account Description

Adjusted Gas Net Operating Income (Loss)

G-APL Gas Net Adjusted Rate Base

RATE OF RETURN



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.

System

GAS ALL For Mont	h Ended De	PERCENTAGES ecember 31, 2016	Report ID: G-ALL-1A		AVIS	TA UTILITIES
Basis	or Monthly <i>I</i> Ref	Averages Basis  Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2013 thru 12-31-20	Gystem	Washington	idano
2	Input	Number of Customers Percent	12-01-2016 thru 12-31-20			
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2016 thru 12-31-20			
	Input	Jurisdictional 4-Factor Ratio Direct O & M Accounts 798 - 894 Direct O & M Accounts 901 - 935 Total Percentage	01-01-2016 thru 12-31-20			
		Direct Labor Amount: Accounts 798 - 894 Amount: Accounts 901 - 935 Total Percentage				
		Total Number of Customers Percentage				
		Total Direct Plant Percentage				
4		Total Four Factor Allocators Percent				
6	Input	Actual Therms Purchased Percent	12-01-2016 thru 12-31-20			

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

Input Elec/Gas North/Oregon 4-Factor

Direct O & M Accts 500 - 894 Direct O & M Accts 901 - 935

Direct O & M Accts 901 - 905 Utility 9 Only

Adjustments

Total

Percentage

Direct Labor Accts 500 - 894 Direct Labor Accts 901 - 935

Direct Labor Accts 901 - 905 Utility 9 Only

Total

Percentage

Number of Customers at

Percentage

**Net Direct Plant** 

Percentage

7

**Total Percentages** 

Average (CD AA)



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

Input Gas North/Oregon 4-Factor

Direct O & M Accts 580 - 894 Direct O & M Accts 901 - 935

Direct O & M Accts 901 - 905 Utility 9 Only

Total Percentage

> Direct Labor Accts 580 - 894 Direct Labor Accts 901 - 935

Direct Labor Accts 901 - 905 Utility 9 Only

Total

Percentage

Number of Customers at

Percentage

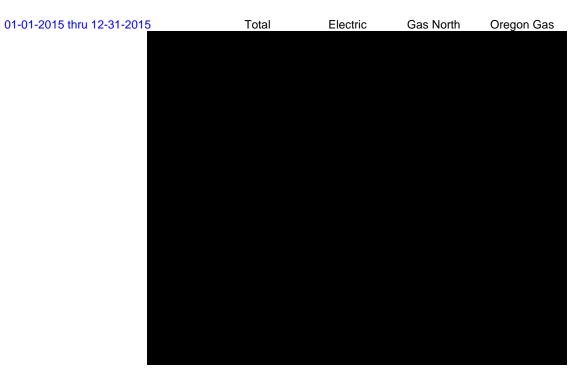
Net Direct Plant

Percentage

8

**Total Percentages** 

Average (GD AA)



RESULTS OF O		Report ID:	AVISTA UTILITIES						
GAS ALLOCATI	ON PERCENTAGES	G-ALL-1A							
	d December 31, 2016								
Average of Mont	hly Averages Basis								
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								
	Direct O & M Accts 901 - 935								
	Adjustments								
	Total								
	Percentage								
	Direct Labor Accts 580 - 894								
	Direct Labor Accts 901 - 935								
	Total								
	Percentage								
	Number of Customers at								
	Percentage								
	Net Direct Plant								
	Percentage								
	Total Percentages								
9	Average (CD AN/ID/WA)								
JP	Gas North/Oregon JP Factor %	01-01-2016 thru 12-31-201							
10	Actual Annual Throughput Percent	01-01-2016 thru 12-31-201							
11	Book Depreciation Percent	12-01-2016 thru 12-31-201							
12	Net Gas Plant (before DFIT) - AMA Percent	11-01-2016 thru 12-31-201							
G-Pl	LT Net Gas General Plant - AMA Percent	11-01-2016 thru 12-31-201							
14	Net Allocated Schedule M's - AMA Percent	12-01-2016 thru 12-31-201							
99 Inpi	ut Not Allocated								

RESULTS	OF OPE	RATIONS	Report ID:		AV	ISTA UTILIT	TIES					
<b>GAS OPE</b>	RATING	STATEMENT	G-OPS-1A									
For Month	Ended Do	ecember 31, 2016										
Average o	f Monthly	Averages Basis		*******	******* SYSTEM ********			ASHINGTON **	*****	************ IDAHO ***********		
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES										
		SALES OF GAS:										
99	480000	Residential										
	4812XX	Commercial - Firm & Interruptible										
	4813XX	Industrial-Firm										
	481400	Interruptible										
99	484000	Interdepartmental Revenue										
99	499XXX	Unbilled Revenue										
		TOTAL SALES TO ULTIMATE CU	JSTOMERS									
		OTHER OPERATING REVENUES	S:									
99	483XXX	Sales for Resale										
4	488000	Miscellaneous Service Revenues										
99	4893XX	Transportation Revenues										
99	493000	Rent from Gas Property										
4	495XXX	Other Gas Revenues										
99	496100	Provision for Rate Refund										
		TOTAL OTHER OPERATING REV	VENUES									
		TOTAL GAS REVENUES										
		PRODUCTION EXPENSES:										
G-804	804/805	City Gate Purchases										
99	808XXX	Net Natural Gas Storage Transact	ions									
99	811000	Gas Used for Products Extraction										
10	813000	Other Gas Expenses										
99	813010	Gas Technology Institute (GTI) Ex	penses									
		TOTAL PRODUCTION EXPENSE	:S									
		UNDERGROUND STORAGE EXP	PENSES:									
1	814000	Supervision & Engineering										
1	824000	Other Expenses										
1	837000	Other Equipment										
		TOTAL UNDERGROUND STORA	GE OPER E									
G-DEPX		Depreciation Expense-Undergrour	nd Storage									
G-AMTX		Amortization Expense-Undergrour										
G-OTX		Taxes Other Than FIT										
		TOTAL UG STORAGE DEPR/AM	RT/NON-FIT									

RESULTS OF OPERATIONS	Report ID:	AVISTA UTILITIES								
GAS OPERATING STATEMENT	G-OPS-1A									
For Month Ended December 31, 2016										
Average of Monthly Averages Basis	******** SYSTEM *********			******** WASHINGTON ********			************* IDAHO ************			
Ref/Basis Account Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL UNDERGROUND STORAG	GE EXPENSES									

RESULT	S OF OPE	RATIONS	Report ID:		AVI	STA UTILI	TIES					
GAS OP	ERATING :	STATEMENT	G-OPS-1A									
For Mont	h Ended D	ecember 31, 2016										
Average	of Monthly	Averages Basis		********	SYSTEM ******	*****	****** W	ASHINGTON ***	******	********	IDAHO *******	*****
Ref/Basi	s Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:										
		OPERATION										
3	870000	Supervision & Engineering										
3	871000	Distribution Load Dispatching										
3	874000	Mains & Services Expenses										
3	875000	Measuring & Reg Sta Exp-General										
3	876000	Measuring & Reg Sta Exp-Industria										
3	877000	Measuring & Reg Sta Exp-City Gat										
3	878000	Meter & House Regulator Expense	s									
3	879000	Customer Installation Expenses										
3	880000	Other Expenses										
3	881000	Rents										
		MAINTENANCE										
3	885000	Supervision & Engineering										
3	887000	Mains										
3	889000	Measuring & Reg Sta Exp-General										
3	890000	Measuring & Reg Sta Exp-Industria										
3	891000	Measuring & Reg Sta Exp-City Gat	e									
3	892000	Services										
3	893000	Meters & House Regulators										
3	894000	Other Equipment										
		TOTAL DISTRIBUTION OPERATION	NG EXP									
G-DEP		Depreciation Expense-Distribution										
G-OTX		Taxes Other Than FIT										
		TOTAL DISTR DEPR/AMRT/NON-	FIT TAXES									
		TOTAL DISTRIBUTION EXPENSE	S									

RESULT	S OF OPE	RATIONS	Report ID:		AVIS	STA UTILIT	ΓIES						
GAS OP	ERATING S	STATEMENT	G-OPS-1A										
For Mont	h Ended De	ecember 31, 2016											
Average of Monthly Averages Basis				********	SYSTEM ******	*****	****** W	ASHINGTON ***	*****	************* IDAHO ************			
Ref/Basis	s Account	Description		Direct	Allocated	Total	Direct Allocated Total		Total	Direct Allocated		Total	
		CUSTOMER ACCOUNTS EXPENS	SES:										
2	901000	Supervision											
2	902000	Meter Reading Expenses											
2	903XXX	Customer Records & Collection Exp	penses										
2	904000	Uncollectible Accounts											
2	905000	Misc Customer Accounts											
		TOTAL CUSTOMER ACCOUNTS I	EXPEN										
		CUSTOMER SERVICE & INFO EX	PENSE										
G-908	908XXX	Customer Assistance Expenses											
2	909000	Advertising											
2	910000	Misc Customer Service & Info Exp											
		TOTAL CUSTOMER SERVICE & II	NFO EX										
		SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses											
2	913000	Advertising											
2	916000	Miscellaneous Sales Expenses											
_	010000	TOTAL SALES EXPENSES											
		TOTAL OFFICE EXTENSES											

	S OF OPE		Report ID:		AVI	STA UTILI	TIES					
GAS OPI	ERATING	STATEMENT	G-OPS-1A									
		ecember 31, 2016										
Average	of Monthly	Averages Basis		*********	****** SYSTEM ******		******* W	ASHINGTON ***	*****	********	IDAHO ********	*****
Ref/Basis	s Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		ADMINISTRATIVE & GENERAL E	EXPENSES:									
4	920000	Salaries										
4	921000	Office Supplies & Expenses										
4	922000	Admin. Expenses Transferred - Cr	redit									
4	923000	Outside Services Employed										
4	924000	Property Insurance Premium										
4	925XXX	Injuries and Damages										
4	926XXX	Employee Pensions and Benefits										
4	928000	Regulatory Commission Expenses	3									
4	930000	Miscellaneous General Expenses										
4	931000	Rents										
4	935000	Maintenance of General Plant										
		TOTAL ADMIN & GEN OPERATIN	NG EXP									
G-DEPX	•	Depreciation Expense-General Pla	ant									
G-AMTX		Amortization Expense - General P	lant - 30300									
G-AMTX		Amortization Expense - Misc IT Int	tangible Pla									
G-AMTX	,	Amortization Expense-General Pla	ant - 390200									
99	407025	WA GRC Jackson Prairie O&M De	eferral									
99	407229	Idaho Earnings Test Amortization										
99	407335	DSIT Amortization - ID										
99	407368	Project Compass Amortization										
99	407425	WA GRC Jackson Prairie Deferral										
99	407468	Project Compass Deferral - ID										
		TOTAL A&G DEPR/AMRT/NON-F	TIT TAXES									
		TOTAL ADMIN & GENERAL EXP	ENSES									
		TOTAL EXPENSES BEFORE FIT	•									
		NET OPERATING INCOME (LOS	S) BEFORE									
		`										
G-FIT		FEDERAL INCOME TAX										
G-FIT		DEFERRED FEDERAL INCOME	TAX									
G-FIT		AMORTIZED INVESTMENT TAX	CREDIT									
		GAS NET OPERATING INCOME										

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

********* SYSTEM ********			****** W	ASHINGTON *	*****	************ IDAHO ************		
 Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

Ref/Basis Account Description

ALLOCA <sup>-</sup>	ALLOCATION RATIOS:									
G-ALL	1	System Contract Demand								
G-ALL	2	Number of Customers								
G-ALL	3	Direct Distribution Operating Expense								
G-ALL	4	Jurisdictional 4-Factor Ratio								
G-ALL	10	Actual Annual Throughput								
G-ALL	99	Not Allocated								



RESULTS	ESULTS OF OPERATIONS Report ID				AVIS	STA UTILIT	TES					
GAS ALLO	OCATION	OF OTHER REVENUE	G-495-1A									
For Month	Ended De	ecember 31, 2016										
Average of	f Monthly	Averages Basis		******** SYSTEM *********		******* WASHINGTON *******			************* IDAHO ***********			
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4 4 4 99 4 4 4 4 4 4	495028 495100 495280 495311 495328 495329 495338 495339 495600 495680 495711 495780	OTHER GAS REVENUE-MISCEL DEFERRED EXCHANGE RESER ENTITLEMENT PENALTIES OTHER GAS REV-DECOUPLING CONTRA DECOUPLING DEFFER RESIDENTIAL DECOUPLING DE AMORTIZATION RES DECOUPL NON-RES DECOUPLING DEFER AMORTIZATION NON-RES DECOUPL OTHER GAS REVENUE-DSM LC OTHER GAS REVENUE-MARGIN OTHER GAS REVENUE-GLEND OTHER GAS REVENUE-PPP RE GAS CUSTOMERS-OTHER GAS TOTAL PURCHASED GAS COST	MECHA RAL FERRE ING DE RED RE DUPLIN ST MAR I REDUC ALE SYS COVERY REVENU									
		TOTAL PURCHASED GAS COST	3									
ALLOCAT	ION PATI	0 <i>e</i> -										
G-ALL	4	Jurisdictional 4-Factor Ratio										
G-ALL	4	Julisulctional 4-1-actor Ratio										

G-ALL

99

Not Allocated

	OCATION OF PURCHASED GAS COSTS G-804-1A				AVI	STA UTILIT	TIES					
			G-804-1A									
		December 31, 2016								***************************************		
		lly Averages Basis			SYSTEM ******		*********** WASHINGTON *********			**************************************		
Ref/Basi	: Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases										
1		Pipeline Demand Costs										
1		Transport Variable Charges										
6		Gas Costs - Fixed Hedge										
6		GTI Contributions										
6		Transaction Fees										
6	804140	Gas Research Contributions										
6	804170	Gas Transaction Fees										
6	804600	Gas Purchases - Financial										
6	804700	Gas Costs - Offsystem Booko	ıt									
6		Gas Costs - Offsystem Booko										
6	804730	Gas Costs - Intracompany LD0	C Gas									
6	804999	Off System Gas Purchases										
99	805110	Gas Exp - Rate Amortizations										
99	805111	Amortize ID Holdback										
99	805120	Gas Expense - Rate Deferrals										
		TOTAL PURCHASED GAS CO	DSTS									
	ATION RA											
G-ALL	1	System Contract Demand										
G-ALL	6	Actual Therms Purchased										
G-ALL	99	Not Allocated										

ALLO	CATION OF	ERATIONS F ACCOUNT 908	Report ID: G-908-1A		AVI	STA UTILIT	īIES					
l l		December 31, 2016		******	******** SYSTEM ********** ********* WASHINGTON *********			*****	* IDAHO ******	·****		
Average of Monthly Averages Basis  Ref/Basis Account Description			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
10., 200		2000		2001	7000.00	. 0101		7000.00	. • • •		- ,ooatoa	
2	908000	Customer Assistance Expense										
99	908600 F	Public Purpose Tariff Rider Expen	se Of									
99	908610 Limited Income Tax Refund Program											
99	908690	Schedule 91 Amortization include	d in U									
99	908990 [	OSM Amortization										
	-	Total Account 908										
ALLOC G-ALL G-ALL		TIOS: Number of Customers Not Allocated										

RESULTS OF OPERATIONS	Report ID:
INTEREST DEDUCTION FOR FITGAS NORTH	G-INT-1A
For Month Ended December 31, 2016	
Average of Monthly Averages Basis	

Ref/Basis Description System Washington Idaho

Debt

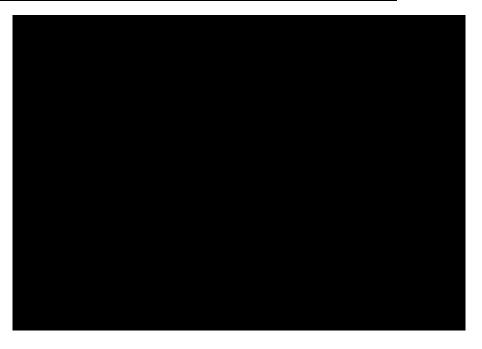
- 1 Capital Structure Debt Ratio
- Cost of DebtTotal Cost of Debt

**Total Weighted Cost** 

G-APL Net Rate Base

Interest Deduction for FIT Calculation

- 1 AMA Actual Debt Ratio
- 2 AMA Actual Debt Cost



RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXESGAS	G-FIT-1A
For Month Ended December 31, 2016	
Average of Monthly Averages Basis	

		ly Averages Basis				
Ref/Basis	3	Description		System	Washington	Idaho
G-OPS		Calculation of Taxable Operating Operating Revenue	Incom			
G-OPS		Operating & Maintenance Expens	se			
G-OPS		Book Deprec/Amort and Reg Ame	ortizat			
G-OTX		Taxes Other than FIT Net Operating Income Before FI	Т			
G-INT		Less: Interest Expense				
G-SCM		Schedule M Adjustments Taxable Net Operating Income				
		Tax Rate				
		Total Federal Income Tax				
G-DTE		Deferred FIT				
99	411400	Amortized Investment Tax Credit Total FIT/Deferred FIT & ITC				
ALLOCA G-ALL	TION RA 99	TIOS: Not Allocated				

RESULTS OF C	PERATION	NS .	Report ID:	
GAS SCHEDUL	E M ITEMS	3	G-SCM-1A	
For Month Ende	d Decembe			
Average of Mon	thly Averag	es Basis		********
Ref/Basis	Account	Description		Direct
	997000	Book Depreciation & Amortiza	tion	
12	997001	Contr butions In Aid of Constru	ıction	
2	997002	Injuries and Damages		
12	997003	Salvage		
4	997005	FAS106 Current Retiree Medic	cal Accrual	
6	997008	DSM Book Amortization		
99	997010	Deferred Gas Credit and Refu	nds	

997015 Airplane Lease Payments

997031 Decoupling Mechanism

997055 Deferred Gas Exchange

997073 DSIT Amortization - ID

997081 Deferred Compensation

997084 Customer Uncollect bles

997103 Def Project Compass

997098 Provision for Rate Refund

997105 WA Nat Gas Line Extension

997082 Meal Disallowances 997083 Paid Time Off

997101 Repairs 481 (a)

997062 Gain on Sale of Office Building

997080 Book Transportation Depreciation

997102 Amort Idaho Earnings Test (254229)

Contract System Demand

Actual Therms Purchased

Net Gas Plant (before DFIT) - AMA

Number of Customers Jurisdictional 4-Factor Ratio

**Book Depreciation** 

Not Allocated

**TOTAL SCHEDULE M ADJUSTMENTS** 

997065 Amortization of Unbilled Revenue Add-Ins

997032 Interest Rate Swaps 997033 DSM Tariff Rider

997049 Tax Depreciation

997048 AFUDC

997016 Redemption Expense Amortization 997020 FAS87 Current Pension Accrual

997029 FAS 106 Post Retirement Benefits

4 12

4

4 99

12

4

12

11

1

4 99

99

11

4

2

99

12

12

99

99

G-ALL

G-ALL

G-ALL

G-ALL

G-ALL

G-ALL

ALLOCATION RATIOS: G-ALL 1

2

4

6

11

12

99

#### AVISTA UTILITIES

	******* SYSTEM *********			****** W	ASHINGTON ***	*****	**************************************		
_	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ı									
ı									
ı									
ı									
ı									
ı									
ı									
ı									
Н									
П									

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

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated			
99	410100	Deferred Federal Income Tax Exp			
		SUBTOTAL			
14	411100	Deferred Federal Income Tax Expense - Allocated			
99	411100	Deferred Federal Income Tax Exp			
		SUBTOTAL			
		Total Deferred Federal Income Tax Expense			
ALLOCAT		108:			
G-ALL	14	Net Allocated Schedule M's - AMA			
G-ALL	99	Not Allocated			

RESULTS	OF OPER	RATIONS	Report ID:			A۱	/ISTA UTILITIES					
TAXES O	THER THA	AN FEDERAL INCOME TAX	G-OTX-1A									
For Month Ended December 31, 2016												
Average of	of Monthly	Averages Basis		********* S`	/STEM ******	*****	****** WASHINGTON *******			******* IDAHO *******		
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	400400	UNDERGROUND STORAGE										
1	408190	R&P Property Tax - Storage	_									
		TOTAL UNDERGROUND	STORAGE TAX									
		DISTRIBUTION										
99	408110	State Excise Tax										
99	408120	Municipal Occupation & Lice	nse Tax									
99	408130	Excise Tax										
99	408160	Miscellaneous State or Loca	l Tax									
99	408170	R&P Property Tax - Distribut	ion									
99	409100	State Income Tax										
		TOTAL DISTRIBUTION TA	X _									
		TOTAL TAXES OTHER THAI	N FIT _									
ALLOCAT	ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand										

RESULTS (	OF OPERA	TIONS	Report ID:				AVISTA UTILITII	ES				
GAS UTILI			G-PLT-1A									
		ember 31, 2016										
		erages Basis		******* SYSTEM *********			*****	************ IDAHO *********				
Ref/Basis		Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE										
		INTANGIBLE PLANT:										
4	303000	Misc Intangible Plant (303000	0)									
4	3031XX	Misc Intangible IT Plant (303)	1XX)									
		TOTAL INTANGIBLE PLAN	IT									
		UNDERGROUND STORAGE	E PLANT:									
1		Land & Land Rights										
1		Structures & Improvements										
1	352XXX											
1	353000	Lines										
1	354000	Compressor Station Equipme										
1	355000	Measuring & Regulating Equi	ipment									
1	356000	Purification Equipment										
1	357000	Other Equipment										
		TOTAL UNDERGROUND ST	TORAGE PLA									_
		DISTRIBUTION PLANT:										
6	374200	Land & Land Rights										
6	374400	Land & Land Rights										
6	375000	Structures & Improvements										
6	376000	Mains										
6	378000	Measuring & Reg Station Equ	uin-General									
6	379000	Measuring & Reg Station Equ										
6	380000	Services	p 0, 0									
6	381000	Meters										
6	382000	Meter Installations										
6	383000	House Regulators										
6	384000	House Regulator Installations	S									
6	385000	Industrial Measuring & Reg S										
6	387000	Other Equipment										
		TOTAL DISTRIBUTION PLA	NT									
	0001001	GENERAL PLANT										
4		Land & Land Rights										
4		Structures & Improvements										
4	391XXX		t									
4		Transportation Equipment										
4	393000	Stores Equipment										

394000 Tools, Shop & Garage Equipment

RESULTS (	Report ID:		
GAS UTILI	G-PLT-1A		
For Month E			
Average of			
Ref/Basis	Account	Description	
4	395000	Laboratory Equipment	

For Month Ended December 31, 2016												
Average of Monthly Averages Basis			******** SYSTEM *********		******* WASHINGTON *******			******** IDAHO *******				
Ref/Basis	Account	Description	_	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment										
4		Power Operated Equipment										
4	397XXX	Communications Equipment										
4	398000	Miscellaneous Equipment										
		TOTAL GENERAL PLANT										
		TOTAL PLANT IN SERVICE	<b>=</b>									
G-ADEP G-ADEP G-ADEP		ACCUMULATED DEPRECIA Underground Storage Distribution Plant General Plant TOTAL ACCUMULATED DE										
G-AAMT G-AAMT G-AAMT G-AAMT		ACCUMULATED AMORTIZA General Plant - 303000 Misc IT Intangible Plant - 303 Underground Storage General Plant - 390200, 3962 TOTAL ACCUMULATED AM	1XX 200									
		TOTAL ACCUMULATED DE	EPR/AMOR									
		NET GAS UTILITY PLANT be	efore DFIT									
12 4, 12 4 12	282900 282900 283750 283850	ACCUMULATED DFIT ADFIT - Gas Plant In Service ADFIT - Common Plant (2829 ADFIT - Common Plant (2837 ADFIT - Gas portion of Bond TOTAL ACCUMULATED DF	900 from C- 750 from C- Redemption									
ALLOCATIO												
G-ALL	1	System Contract Demand										
G-ALL	4	Jurisdictional 4-Factor Ratio										
G-ALL G-ALL	6 12	Actual Therms Purchased	0.040									
G-ALL	12	Net Gas Plant (before DFIT) -	- AIVIA									

RESULTS OF OPERATIONS Report ID: **AVISTA UTILITIES** ADJUSTMENTS TO NET GAS UTILITY PLANT G-APL-1A For Month Ended December 31, 2016 Average of Monthly Averages Basis \*\*\*\*\*\*\*\*\*\*\*\* SYSTEM \*\*\*\*\*\*\*\*\*\* \*\*\*\*\*\*\* WASHINGTON \*\*\*\*\*\*\*\*\* Ref/Basis Account Description Direct Allocated Total Direct Allocated Total Direct Allocated Total G-PLT NET GAS PLANT IN SERVICE OTHER ADJUSTMENTS: 253850 Gain on Sale of General Office Bldg 190850 DFIT - Gain on Sale of General Offic 117100 Gas Stored - Recoverable Base Gas 164100 Gas Inventory--Jackson Prairie 252000 Customer Advances 235199 Customer Deposits 99 99 182302 WA Excess Nat Gas Line Extension 99 283302 DFIT - WA Excess Nat Gas Line Exte C-WKC Working Capital 99 186710 DSM Programs TOTAL OTHER ADJUSTMENTS NET RATE BASE ALLOCATION RATIOS: G-ALL System Contract Demand G-ALL Jurisdictional 4-Factor Ratio G-ALL Not Allocated

RESULTS OF OPERATIONS

GAS-NORTH DEPRECIATION EXPENSE
For Month Ended December 31, 2016
Average of Monthly Averages Basis

Report ID:

G-DEPX-1A

#### **AVISTA UTILITIES**

Average or i	vioritilly Averages bas	10	]											
Ref/Basis		System Total	Allocated	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	******* Direct	GAS-NORTH ******* Allocated	Total	****** W Direct	ASHINGTON ******* Allocated	* Total	****** Direct	** IDAHO ******* Allocated	Total
Electric Pro														
	Steam (ED-AN)													
	Hydro (ED-AN)													
	Other (ED-AN)													
Total Electr	ric Production													
Electric Tra														
	ED-AN													
Total Electr	ric Transmission													
Electric Dic	tribution													
Electric Dis														
	ED-AN													
	ED-ID													
Total Elector	ED-WA													
l otal Electr	ric Distribution													
Gos Under	ground Storage													
Gas Officers														
1	GD-AN GD-OR													
Total Coal														
i otai Gas C	Inderground Stora													
Gas Distrib	ution													
6	GD-AN													
O	GD-ID													
	GD-WA													
	GD-WA GD-OR													
Total Gas D														
Total Gas E	) Stribution													
General Pla	nnt													
	ED-AN													
	ED-ID													
	ED-WA													
7,4	CD-AA													
9,4	CD-AN													
9	CD-ID													
9	CD-WA													
8,4	GD-AA													
4	GD-AN													
	GD-ID													
	GD-WA													
	GD-OR													
Total Gener														
Total Depre	eciation Expense													
Allocation I	Ratios:													
Service -			Electric	Gas-North	Gas-South	Par	Jurisdiction - ge 1 of 2			Washington			Idaho Print Date-Time: 2/6/20	017 2:35 PM
						ı a	, <u>-</u>						5 3.0 11110. 2/0/20	,

RESULTS OF OPERATIONS Report ID:			AVISTA UTILITIES	
GAS-NOR	TH DEPRECIATION EXPENSE	G-DEPX-1A		
For Month	Ended December 31, 2016			
Average of	Monthly Averages Basis			
7	Elec/Gas North/Oregon 4-Factor			
8	Gas North/Oregon 4-Factor			
9	Elec/Gas North 4-Factor			

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

Average of Monthly Averages Basis						
	Assigned o	Assigned or	Assigned or			
	System Allocated	Allocated	Allocated	****** GAS-NORTH ******	******* WASHINGTON ******	****** IDAHO ******
Ref/Basis	Total to Electric	to Gas-North	to Gas-South	Direct Allocated Total	Direct Allocated Total	Direct Allocated Total
Production/Transmission						
Franchises (302000) ED-AN						
Misc Intangible Plt (303000 ED-AN						
Total Production/Transmission						
Distribution						
Franchises (302000) ED-W						
Misc Intangible Plt (303000) ED-W						
Total Distribution						
Total Blott Batton						
General Plant - 303000						
7,4 CD-AA						
9,4 CD-AN						
GD-ID						
GD-W						
GD-OR						
Total General Plant - 303000						
Miscellaneous IT Intangible Plant - 3031XX						
7,4 CD-AA 9,4 CD-AN						
9,4 CD-AN 9,4 CD-ID						
9,4 CD-ID ED-AN						
ED-ID						
ED-W						
8,4 GD-AA						
4 GD-AN						
GD-OR						
Total Miscellaneous IT Intangible Plant - 3031X						
Gas Underground Storage						
1 GD-AN						
Total Gas Underground Storage						
O						
<b>General Plant - 390200, 396200</b> 7,4 CD-AA						
7,4 CD-AA 4 ED-AN						
GD-OR						
Total General Plant- 390200, 396200						
Total Amortization Expense						
Allocation Ratios:						
Service -						
7 Elec/Gas North/Oregon 4-Factor						
8 Gas Nor h/Oregon 4-Factor						
9 Elec/Gas North 4-Factor						

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

Ref/Basis   Allocated   Total   to Electric   to Gas-North   to Gas-South   Direct   Allocated   Total   Direct   Direc	Total (4,298,181)
Electric Production Steam (ED-AN) (295,661,132) (295,661,132) (123,580,426) (123,580,4	(4,298,181)
Steam (ED-AN)	
Hydro (ED-AN)	
Other (ED-AN)         (109,489,185)         (109,489,185)         (109,489,185)         (528,730,743)           Electric Production         (528,730,743)         (528,730,743)         (528,730,743)         (528,730,743)           Electric Transmission         ED-AN         (208,347,256)         (2	
Electric Transmission	
ED-AN (208,347,256) (208,347,237) (208,347,2	
Total Electric Transmission  Electric Distribution  ED-AN (76,383) (76,383) (76,383) ED-ID (190,047,996) (190,047,996) (190,047,996) ED-WA (304,724,377) (304,724,377)  Total Electric Distribution  Gas Underground Storage 1 GD-AN (14,584,937) (44,584,937) (44,584,937) (14,584,937) (10,286,756) (10,286,756) (10,286,756) (4,298,181)  GD-OR (869,981) (14,584,937) (869,981) (14,584,937) (14,584,937) (10,286,756) (10,286,756) (4,298,181)  Gas Distribution  G GD-AN (1,652,109) (1,652,109) (1,652,109) (1,652,109) (1,652,109) (1,127,895) (1,127,895) (68,087,376) (68,087,376) (68,087,376) (68,087,376) (68,087,376) (68,087,376) (68,087,376) (68,087,376) (68,087,376) (10,231,946) (102,321,946)  Total Gas Distribution  General Plant	
Electric Distribution	
ED-AN (76,383) (76,383) (76,383) (76,383) (76,383) (76,383) (10,047,996) (190,047,996) (190,047,996) (190,047,996) (190,047,996) (190,047,996) (190,047,996) (190,047,996) (190,047,996) (190,047,996) (190,047,996) (190,047,996) (190,047,996) (190,047,996) (190,047,996) (190,047,996) (190,047,996) (190,047,996) (190,047,24,377) (190,047,24,377) (190,047,24,377) (190,047,24,377) (190,047,26) (190,047,24,377) (190,047,26) (190,047,24,377) (190,047,24,377) (190,047,26) (190,047,26) (190,047,26) (190,047,24,377) (190,047,26) (190,047,26) (190,047,26) (190,047,24)	
ED-ID (190,047,996) (190,047,996) (304,724,377) (304,724,377) (304,724,377) (304,724,377) (304,724,377) (304,724,377) (304,724,377) (494,848,756) (494,848,7	
ED-WA   (304,724,377)   (304,724,377)   (304,724,377)   (304,724,377)   (494,848,756)   (494,848,756)   (494,848,756)   (494,848,756)   (494,848,756)   (494,848,756)   (494,848,756)   (494,848,756)   (494,848,756)   (494,848,756)   (494,848,756)   (494,848,756)   (494,848,756)   (494,848,756)   (494,848,977)   (14,584,937)   (14,584,937)   (14,584,937)   (10,286,756)   (10,286,756)   (10,286,756)   (4,298,181)   (14,584,937)   (14,584,937)   (14,584,937)   (14,584,937)   (14,584,937)   (10,286,756)   (10,286,756)   (10,286,756)   (4,298,181)   (14,584,937)   (14,584,937)   (14,584,937)   (14,584,937)   (14,584,937)   (10,286,756)   (10,286,756)   (10,286,756)   (4,298,181)   (14,584,937)   (14,584,937)   (14,584,937)   (14,584,937)   (14,584,937)   (10,286,756)   (10,286,75	
Total Electric Distribution (494,848,756) (498,841) (498,181) (498,1	
Gas Underground Storage 1 GD-AN (14,584,937) (14,584,937) (14,584,937) (14,584,937) (14,584,937) (14,584,937) (14,584,937) (14,584,937) (14,584,937) (14,584,937) (14,584,937) (14,584,937) (10,286,756) (10,286,756) (4,298,181)  Total Gas Underground Storage (15,454,918) (14,584,937) (869,981) (14,584,937) (14,584,937) (14,584,937) (14,584,937) (10,286,756) (10,286,756) (4,298,181)  Gas Distribution 6 GD-AN (1,652,109) (1,652,109) (1,652,109) (1,652,109) (1,127,895) (1,127,895) (524,214)  GD-ID (68,087,376) (68,087,376) (68,087,376) (68,087,376) (131,410,578) (131,410,578) (131,410,578) (131,410,578) (131,410,578) (131,410,578) (102,321,946)  GD-OR (102,321,946) (102,321,946) (199,497,954) (1,652,109) (201,150,063) (131,410,578) (1,127,895) (132,538,473) (68,087,376) (524,214)  General Plant	
1 GD-AN GD-OR (869,981) (14,584,937) (14,584,937) (14,584,937) (14,584,937) (14,584,937) (14,584,937) (10,286,756) (10,286,756) (10,286,756) (4,298,181) (10,286,756) (10,286,	
GD-OR (869,981) (869,981)  Total Gas Underground Storat (15,454,918) (14,584,937) (869,981) (14,584,937) (14,584,937) (14,584,937) (10,286,756) (10,286,756) (10,286,756) (4,298,181)  Gas Distribution  6 GD-AN (1,652,109) (1,652,109) (1,652,109) (1,652,109) (1,652,109) (1,127,895) (1,127,895) (1,127,895) (524,214) (68,087,376) (68,087,376) (68,087,376) (68,087,376) (68,087,376) (131,410,578)	
Total Gas Underground Storat (15,454,918) (14,584,937) (869,981) (14,584,937) (14,584,937) (14,584,937) (10,286,756) (10,286,756) (4,298,181)  Gas Distribution  6 GD-AN (1,652,109) (1,652,109) (1,652,109) (1,652,109) (1,127,895) (1,127,895) (1,127,895) (68,087,376) (68,087,376) (68,087,376) (68,087,376) (131,410,578) (131,	
Gas Distribution 6 GD-AN (1,652,109) (1,652,109) (1,652,109) (1,652,109) (1,652,109) (1,127,895) (1,127,895) (1,127,895) (68,087,376) (68,087,376) (68,087,376) (68,087,376) (68,087,376) (131,410,578	
6 GD-AN (1,652,109) (1,652,109) (1,652,109) (1,652,109) (1,652,109) (1,127,895) (1,127,895) (1,127,895) (68,087,376) (68,087,376) (68,087,376) (68,087,376) (68,087,376) (68,087,376) (131,410,578) (1	(4,298,181)
6 GD-AN (1,652,109) (1,652,109) (1,652,109) (1,652,109) (1,652,109) (1,127,895) (1,127,895) (1,127,895) (68,087,376) (68,087,376) (68,087,376) (68,087,376) (68,087,376) (68,087,376) (131,410,578) (1	
GD-ID (68,087,376) (68,087,376) (68,087,376) (68,087,376) (68,087,376) (68,087,376) (68,087,376) (68,087,376) (68,087,376) (131,410,578) (131,	(FOA OA A)
GD-WA (131,410,578) (131,410,5	(524,214)
GD-OR (102,321,946) (102,321,946)  Total Gas Distribution (303,472,009) (201,150,063) (102,321,946) (199,497,954) (1,652,109) (201,150,063) (131,410,578) (1,127,895) (132,538,473) (68,087,376) (524,214)  General Plant	(68,087,376)
Total Gas Distribution (303,472,009) (201,150,063) (102,321,946) (199,497,954) (1,652,109) (201,150,063) (131,410,578) (1,127,895) (132,538,473) (68,087,376) (524,214)  General Plant	
General Plant	(68,611,590)
	(00,011,000)
FD_AN (44.728.334) (44.728.334)	
LD-AIR (77,120,007) (44,120,004)	
ED-ID (8,839,075) (8,839,075)	
ED-WA (19,201,878) (19,201,878)	
$ 7,4  \text{CD-AA} \qquad (49,643,851)  (35,408,973)  (9,907,920)  (4,326,958) \\ \hline (9,907,920)  (9,907,920) \\ \hline (9,907,920)  (9,907,920) \\ \hline (6,963,980)  (6,963,980) \\ \hline (2,943,940) \\ \hline (2,943,940) \\ \hline (3,943,940) \\ \hline (3,943,940) \\ \hline (4,943,940) \\ \hline (4,9$	(2,943,940)
9,4 CD-AN (11,299,845) (8,868,458) (2,431,387) (2,431,387) (2,431,387) (1,708,949) (1,708,949) (722,438)	(722,438)
9 CD-ID (5,560,253) (4,363,853) (1,196,400) (1,196,400) (1,196,400) (1,196,400)	(1,196,400)
9 CD-WA (3,501,997) (2,748,472) (753,525) (753,525) (753,525) (753,525) (753,525)	
8,4 GD-AA (2,109,955) (1,469,246) (640,709) (1,469,246) (1,469,246) (1,032,689) (1,032,689) (436,557)	(436,557)
4 GD-AN (2,444,446) (2,444,446) (2,444,446) (1,718,128) (1,718,128) (726,318)	(726,318)
GD-ID (1,366,909) (1,366,909) (1,366,909) (1,366,909)	(1,366,909)
GD-WA (5,393,199) (5,393,199) (5,393,199) (5,393,199) (5,393,199)	
GD-OR (4,679,334) (4,679,334)	
Total General Plant (158,769,076) (124,159,043) (24,963,032) (9,647,001) (8,710,033) (16,252,999) (24,963,032) (6,146,724) (11,423,746) (17,570,470) (2,563,309) (4,829,253)	(7,392,562)
Total Accumulated Depreciation (1,709,622,758) (1,356,085,798) (240,698,032) (112,838,928) (208,207,987) (32,490,045) (240,698,032) (137,557,302) (22,838,397) (160,395,699) (70,650,685) (9,651,648)	(80,302,333)

**Allocation Ratios:** 

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

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

Elec/Gas North/Oregon 4-Factor
 Gas North/Oregon 4-Factor
 Elec/Gas North 4-Factor

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

Service -

#### **AVISTA UTILITIES**

Assignation	For Month Ended December 31, 2016  Average of Monthly Averages Basis										
Relification   Total   1 to Electric   50 Gas-North to Gas-South   Direct   Allocated   Total   Direct		Suntam			********	***	******** WACHINGTON **	****	*****	* IDALIO ******	
Franchises (300000)	Ref/Basis	-									Tot
Franchises (302000)   ED-AN   Make Intengible PI (303000) ED-AN		Total	to Electric	to das North to das douth	Direct Anotated	- I Otal	Direct Anotated	Total	Direct	Allocated	
Misc Intangible PR (303000 ED-AN Intertibution Franchises (302000) ED-WA Misc Intangible PR (303000		ED-AN									
International Content   Inte											
Franchises (302000)   ED-WA											
Funchises (302000)   ED-WA   Misce Intanglie Pt (303000) ED-WA     7.4											
Misc Intangible PII (303000 ED-WA of Distribution  7.4 CD-AA 9,4 CD-AA GD-ID GD-WA GD-WA GD-WA GD-WA GD-WA GD-WA GD-WA GD-WA 9.4 CD-AA 4 CD-AA 5 CD-AA 6 CD-AA 7 CD-	Distribution										
otal Distribution    Part	Franchises (302000)	ED-WA									
Seeral Plant - 303000	Misc Intangible Plt (303000	ED-WA									
7.4 CD-AA 9.4 CD-AN GD-ID GD-WA GD-ID GD-WA GD-OR  otal General Plant - 303000  tiscellaneous IT Intangible Plant - 3031XX 7.4 CD-AA 9.4 CD-AN 9.4 CD-AN ED-AN ED-ID ED-AN ED-ID ED-AN ED-ID ED-AN A 4 GD-AA 4 GD-AA 4 GD-AA 4 GD-AA 4 GD-AN CD-ID Total Miscellaneous IT Intangible Plant - 3031 tas Underground Storage 1 GD-AN total Gas Underground Storage 1 GD-AN ED-ID											
7.4 CD-AA 9.4 CD-AN GD-ID GD-WA GD-UD GD-WA GD-OR  otal General Plant - 303000  liscellaneous IT Intangible Plant - 3031XX 7.4 CD-AA 9.4 CD-AN 9 CD-ID ED-AN ED-ID ED-WA 8.4 GD-AA 4 GD-AA 4 GD-AA 4 GD-AA 4 GD-AN GD-OR  otal Miscellaneous IT Intangible Plant - 3031  tas Underground Storage 1 GD-AN cotal Gas Underground Storage 1 GD-AN ED-ID ED-WA ABA ED-WA ABA ED-WA ABA ED-WA BD-AN CD-ID GD-AA	conoral Blant 202000										
9.4 CD-AN GD-ID GD-WA GD-ID GD-WA GD-ID GD-WA GD-OR   total General Plant - 303000  fliscellaneous IT Intangible Plant - 3031XX 7,4 CD-AA CD-AN GD-ID ED-AN ED-ID ED-WA GD-ID ED-WA GD-ID ED-WA GD-ID ED-WA GD-ID ED-WA GD-OR GD-OR   8,4 GD-AA GD-AA GD-AA GD-AA GD-OR GD-OR   total Miscellaneous IT Intangible Plant - 3031  Sas Underground Storage 1 GD-AN GD-OR   Sas Underground Storage 1 GD-AN GD-OR   Sas Underground Storage 1 GD-AN GD-OR    GD-OR   GD-OR    GD-OR   GD-OR   GD-OR   GD-OR    GD-OR    GD-OR    GD-OR    GD-OR    GD-OR    GD-OR    GD-OR    GD-OR    GD-OR    GD-OR    GD-OR    GD-OR    GD-OR    GD-OR    GD-OR    GD-OR     GD-OR     GD-OR    GD-OR     GD-OR     GD-OR     GD-OR     GD-OR     GD-OR      GD-OR        GD-OR		CD AA									
GD-ID GD-WA GD-OR otal General Plant - 303000  Iliscellaneous IT Intangible Plant - 3031XX 7,4 CD-AA 9,4 CD-AN 9 CD-ID ED-AN ED-ID ED-AN ED-ID ED-WA 8,4 GD-AA 4 GD-AA 4 GD-AA 6D-OR otal Miscellaneous IT Intangible Plant - 3031 ias Underground Storage 1 GD-AN cotal Gas Underground Storage 1 GD-AN ED-WA 4 CD-AA 9 CD-AN 6D-OR otal Miscellaneous IT Intangible Plant - 3031 ias Underground Storage 1 GD-AN ED-WA 6D-WA											
GD-WA GD-OR  total General Plant - 303000  tiscellaneous IT Intangible Plant - 3031XX 7.4 CD-AA 9.4 CD-AN 9 CD-ID ED-AN ED-ID ED-AN ED-ID ED-AN A GD-AA 4 GD-AA 4 GD-AA 4 GD-AA 5 GD-OR  total Gas Underground Storage Beneral Plant - 30200, 396200 7.4 CD-AA 9 CD-ID 9 CD-WA 4 GD-AA 9 GD-OR  teneral Plant - 300200, 396200 TOTAL GD-WA 6 G											
GD-OR											
Total General Plant - 303000  fliscellaneous IT Intangible Plant - 3031XX 7,4 CD-AN 9,4 CD-AN 9 CD-ID ED-AN ED-ID											
7,4 CD-AA 9,4 CD-AN 9 CD-ID ED-AN ED-ID ED-AN ED-ID ED-WA 8,4 GD-AN GD-OR  otal Miscellaneous IT Intangible Plant - 3031  sas Underground Storage 1 GD-AN otal Gas Underground Storage  reneral Plant - 390200, 396200  7,4 CD-AA 9 CD-ID 9 CD-WA 4 ED-AN ED-WA GD-WA GD-OR		GD-OK									
7.4 CD-AA 9,4 CD-AN 9 CD-ID ED-AN ED-ID ED-WA 8.4 GD-AA 4 GD-AA GD-QR  stal Miscellaneous IT Intangible Plant - 3031 as Underground Storage eneral Plant - 390200, 396200 7.4 CD-AA 9 CD-ID 9 CD-WA 4 ED-AN GD-WA											
9,4 CD-AN 9 CD-ID ED-AN ED-ID ED-WA 8,4 GD-AA 4 GD-AA 4 GD-AA 4 GD-AR  Sunderground Storage 1 GD-AN as Underground Storage 1 GD-AN atal Gas Underground Storage 1 GD-AN 4 CD-AA 9 CD-ID 9 CD-WA 6 CD-ID 9 CD-WA 6 CD-ID 9 CD-WA 6 CD-W											
9											
ED-AN ED-ID ED-WA A GD-AA 4 GD-AA 4 GD-AN GD-OR otal Miscellaneous IT Intangible Plant - 3031  as Underground Storage 1 GD-AN otal Gas Underground Storage eneral Plant - 390200, 396200  7,4 CD-AA 9 CD-ID 9 CD-WA 4 ED-AN ED-WA GD-WA GD-WA GD-WA GD-WA GD-WA GD-OR otal General Plant - 390200, 396200											
ED-ID ED-WA   8,4											
ED-WA 8.4 GD-AA 4 GD-AN GD-OR otal Miscellaneous IT Intangible Plant - 3031 tas Underground Storage 1 GD-AN otal Gas Underground Storage 1 CD-AN otal Gas Underground Storage 7.4 CD-AA 9 CD-ID 9 CD-WA 4 ED-AN ED-WA GD-WA GD-WA GD-OR											
8,4											
4 GD-AN GD-OR otal Miscellaneous IT Intangible Plant - 3031  as Underground Storage 1 GD-AN otal Gas Underground Storage  Internal Plant - 390200, 396200  7,4 CD-AA 9 CD-ID 9 CD-WA 4 ED-AN ED-WA GD-OR OTAL GD-WA GD-OR otal General Plant - 390200, 396200											
GD-OR otal Miscellaneous IT Intangible Plant - 3031  as Underground Storage  1											
as Underground Storage 1											
Sizes Underground Storage 1											
1 GD-AN botal Gas Underground Storage  eneral Plant - 390200, 396200  7,4 CD-AA 9 CD-ID 9 CD-WA 4 ED-AN ED-WA GD-WA GD-OR											
Seneral Plant - 390200, 396200 7,4 CD-AA 9 CD-ID 9 CD-WA 4 ED-WA 6D-WA GD-WA GD-WA GD-WA GD-WA GD-WA GD-OR											
Peneral Plant - 390200, 396200 7,4 CD-AA 9 CD-ID 9 CD-WA 4 ED-AN ED-WA GD-WA GD-OR		GD-AN									
7,4 CD-AA 9 CD-ID 9 CD-WA 4 ED-AN ED-WA GD-WA GD-OR Otal General Plant - 390200, 396200	otal Gas Underground Storage										
7,4 CD-AA 9 CD-ID 9 CD-WA 4 ED-AN ED-WA GD-WA GD-OR Otal General Plant - 390200, 396200	eneral Plant - 390200, 396200										
9 CD-ID 9 CD-WA 4 ED-AN ED-WA GD-WA GD-OR Otal General Plant - 390200, 396200		CD-AA									
9 CD-WA 4 ED-AN ED-WA GD-WA GD-OR otal General Plant - 390200, 396200											
4 ED-AN ED-WA GD-WA GD-OR otal General Plant - 390200, 396200											
ED-WA GD-WA GD-OR otal General Plant - 390200, 396200											
GD-OR otal General Plant - 390200, 396200											
otal General Plant - 390200, 396200		GD-WA									
		GD-OR									
otal Accumulated Amortization	otal General Plant - 390200, 396200										
	otal Accumulated Amortization										
Ilocation Ratios:	llocation Ratios:										

Jurisdiction -

Electric Gas-North Gas-South

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Idaho

Washington

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

7 Elec/Gas North/Oregon 4-Factor 8 Gas North/Oregon 4-Factor 9 Elec/Gas North 4-Factor

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

Gas-North Copy

					C *************			***** GAS NOR	TH ********			EGON GAS *****	******
Ref/Basi	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
9	TOTAL ACCOUNT												
	TOTAL ACCOUNT												
	390XXX Structures & Improvements												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												
	392XXX Transportation Equipment												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												

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

Gas-North Copy

			*******	***** ELECTRIC	Z **********	*****	*******	***** GAS NOR	TH ********	******	****** OR	EGON GAS *****	*****
Ref/Basi	is Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
00	ED-WA / ID / AN												
99 99	GD-WA / ID / AN												
	GD-WA/ID/AN GD-OR/AS												
99													
8 7	GD-AA CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												
	394000 Tools, Shop, & Garage Equip												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-WA/16/AN												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
3	TOTAL ACCOUNT												
	1017/27/0000111												
	394100 Electric Charging Stations												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												
	395000 Laboratory Equipment												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-WA/16/AN												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
Ü	TOTAL ACCOUNT												

		PERATIONS RAL PLANT	Report ID: C-GPL-1A		A	/ISTA UTILITIES								
For Mont	h Ended	December 31, 2016 lly Averages Basis	O GI E IA		G	as-North Copy								
rtrolago	OI WOIL	ny / Wordgoo Baolo		******	***** ELECTRIC	> ***************	*****	*******	***** GAS NOR	TH ********	******	****** OR	EGON GAS *****	*****
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
99 99 99	396XXX	Power Operated Equipment ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS												
8 7		GD-AA CD-AA												
9		CD-WA / ID / AN TOTAL ACCOUNT												
99	397XXX	Communication Equipment ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA/ ID / AN												
		TOTAL ACCOUNT												
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN												
99 99		GD-WA / ID / AN GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA/ ID / AN												
		TOTAL ACCOUNT												
		TOTAL GENERAL PLANT												
ALLOCA	TION RA	ATIOS:												
G-ALL	7	Elec/Gas North/Oregon 4-Fa												
G-ALL	8	Gas North/Oregon 4-Factor												
G-ALL	9	Elec/Gas North 4-Factor												
G-ALL	99	Not Allocated												

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

Gas-North Copy

/werage or	ivioriting 7 tv	erages basis		******	** FLECTRIC ***	*******	*	******	** GAS NORTH	*******	***	****** OR	EGON GAS*****	*****
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID		Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99	00000	ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
· ·		TOTAL ACCOUNT												
	000400													
	303100	Misc Intangible PlantMai												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
	303110	Misc Intangible PlantPC												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
8		CD-WA / ID / AN												
		TOTAL ACCOUNT												
	303115	Misc Intangible PlantPC												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
8		CD-WA / ID / AN												
		TOTAL ACCOUNT												
		TOTAL												
ALLOCATIO	ON RATIOS	3:												
G-ALL	7	Elec/Gas North/Oregon 4-												
G-ALL	8	Gas North/Oregon 4-Fact												
G-ALL	9	Elec/Gas North 4-Factor												
G-ALL	99	Not Allocated												

RESULTS OF OPERATIONS Report ID: **AVISTA UTILITIES** COMMON ACCUMULATED DEFERRED FIT C-DTX-1A For Month Ended December 31, 2016 Gas-North Copy Average of Monthly Averages Basis Ref/Basis Account Description Gas North Oregon Gas Total Electric Deferred FIT - Common Plant (For R 282900 CD-AA 282900 GD-AA 8 9 282900 CD-WA/ID/AN 7 283750 CD-AA Total

## **ALLOCATION RATIOS:**

G-ALL 7 Elec/Gas North/Oregon 4-Factor G-ALL 8 Gas North/Oregon 4-Factor G-ALL 9 Elec/Gas North 4-Factor G-ALL 99 Not Allocated

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-1A
For Month Ended December 31, 2016	
Average of Monthly Averages Basis	

Gas-North Copy

Average	JI WOULTHIN	Averages bas	515						i				1
					****** SY	STEM ******	*****		***** ELECTRIC ***	***	***** GAS NORTH	****	*GAS SOUTH*
Ref/Basis	Account	Description			Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120	FUEL STOCK	COAL-COLS	TRIP									
1	151210	FUEL STOCK	HOG FUEL-K	(FGS									
7/4	154100	PLANT MATE	RIALS & OPE	R SUPPLIES									
1	154300	PLANT MATE	RIALS & OPE	R SUP-CS2									
1	154400	PLANT MATE	RIALS & OPE	R SUP-COLSTRIP									
7/4	154500	SUPPLY CHA	IN RECEIVING	G INVENTORY									
7/4	154550	SUPPLY CHA	IN AVERAGE	COST VARIANCE									
7/4	154560	SUPPLY CHA	IN INVOICE P	PRICE VARIANCE									
99	163998	COMMON WO	ORKING CAPI	TAL									
99	163999	INVESTOR-S	UPPLIED WO	RKING CAPITAL									
	-	TOTAL											
		TOTAL											
	ALLOCA	TION RATIOS	:										
		1 F	Production/Tra	nsmission Ratio									
		7/4	Jur Rollup/Juris	sdictional 4-Factor									
		99 1	Not Allocated										