RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

Average of Mo	nthly Averages Basis		
Ref/Basis Acco	ount Description	System Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)		
	Adjustments		
	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.

RESULT	RESULTS OF OPERATIONS		Report ID:		А	VISTA UTILITIES
GAS ALI	LOCATION	PERCENTAGES	G-ALL-12A			
For Twel	lve Months E	Ended October 31, 2016				
Average	of Monthly	Averages Basis				
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2012 thru 12-31-2014	100.000%	70.660%	29.340%
2	Input	Number of Customers - AMA Percent	11-01-2015 thru 10-31-2016	236,019 <b>100.000%</b>	156,298 <b>66.223</b> %	79,721 <b>33.777%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	11-01-2015 thru 10-31-2016	14,832,156 100.000%	10,141,729 <b>68.377</b> %	4,690,427 <b>31.623%</b>
	Input	Jurisdictional 4-Factor Ratio Direct O & M Accounts 798 - 894 Direct O & M Accounts 901 - 935 Total Percentage	01-01-2015 thru 12-31-2015	5,739,125 7,045,594 12,784,719 100.000%	4,064,950 6,673,065 10,738,015 83.991%	1,674,175 372,529 2,046,704 16.009%
		Direct Labor Amount: Accounts 798 - 894 Amount: Accounts 901 - 935 Total Percentage		7,974,843 2,684,546 10,659,389 100.000%	5,623,508 2,179,593 7,803,101 73.204%	2,351,335 504,953 2,856,288 26.796%
		Total Number of Customers Percentage	_	235,378 100.000%	155,972 66.264%	79,406 33.736%
		Total Direct Plant Percentage	_	396,169,656 100.000%	263,596,691 66.536%	132,572,965 33.464%
4		Total Four Factor Allocators Percent	  	400.000% <b>100.000%</b>	289.996% <b>72.499%</b>	110.004% <b>27.501%</b>
6	Input	Actual Therms Purchased Percent	11-01-2015 thru 10-31-2016	235,008,859 100.000%	161,108,072 <b>68.554%</b>	73,900,787 <b>31.446%</b>

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-12A
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

7

#### **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						
	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						
	Total Percentages						
	Average (CD AA)						
					•	•	<u>"</u>

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-12A
For Twelve Months Ended October 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

8

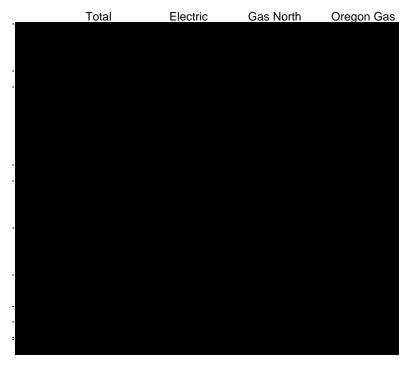
Percentage

Number of Customers at

Percentage

Net Direct Plant Percentage

Total Percentages Average (GD AA) 01-01-2015 thru 12-31-2015



RESULTS			Report ID:	AVISTA UTILITIES							
		PERCENTAGES	G-ALL-12A								
		Ended October 31, 2016									
		Averages Basis									
lı	nput	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)									
9		Average (CD AN/ID/WA)		100.000%	78.482%	21.518%	0.000%				
9		Average (CD ANID/WA)		100.000%	78.482%	21.518%	0.000%				
3		Average (CD AIVID/WA)		100.000%							
JP		Gas North/Oregon JP Factor %	01-01-2015 thru 12-31-2015		78.482%  Electric 0.000%	Gas North 90.350%	0.000% Oregon Gas 9.650%				
			01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas				
			01-01-2015 thru 12-31-2015	Total 100.000%	Electric 0.000%	Gas North 90.350%	Oregon Gas				
		Gas North/Oregon JP Factor %		Total 100.000% System	Electric 0.000%	Gas North 90.350%	Oregon Gas				
			01-01-2015 thru 12-31-2015 01-01-2015 thru 12-31-2015	Total 100.000%	Electric 0.000%	Gas North 90.350% Idaho 70,081,047	Oregon Gas				
JP		Gas North/Oregon JP Factor %  Actual Annual Throughput		Total 100.000% System 222,800,448	Electric 0.000%  Washington 152,719,401	Gas North 90.350%	Oregon Gas				
JP		Gas North/Oregon JP Factor %  Actual Annual Throughput		Total 100.000% System 222,800,448	Electric 0.000%  Washington 152,719,401	Gas North 90.350% Idaho 70,081,047	Oregon Gas				
JP		Gas North/Oregon JP Factor %  Actual Annual Throughput Percent	01-01-2015 thru 12-31-2015	Total 100.000% System 222,800,448 100.000%	Electric 0.000%  Washington 152,719,401 68.545%	Gas North 90.350% Idaho 70,081,047 31.455%	Oregon Gas				
JP 10		Gas North/Oregon JP Factor %  Actual Annual Throughput Percent  Book Depreciation	01-01-2015 thru 12-31-2015	Total 100.000% System 222,800,448 100.000%	Electric 0.000%  Washington 152,719,401 68.545%	Gas North 90.350%  Idaho 70,081,047 31.455%	Oregon Gas				
JP 10		Gas North/Oregon JP Factor %  Actual Annual Throughput Percent  Book Depreciation	01-01-2015 thru 12-31-2015	Total 100.000% System 222,800,448 100.000%	Electric 0.000%  Washington 152,719,401 68.545%	Gas North 90.350%  Idaho 70,081,047 31.455%	Oregon Gas				
JP 10		Gas North/Oregon JP Factor %  Actual Annual Throughput Percent  Book Depreciation Percent	01-01-2015 thru 12-31-2015 11-01-2015 thru 10-31-2016	Total 100.000%  System 222,800,448 100.000%  19,674,993 100.000%	Electric 0.000%  Washington 152,719,401 68.545%  13,403,627 68.125%	Gas North 90.350%  Idaho 70,081,047 31.455%  6,271,366 31.875%	Oregon Gas				
JP 10 11		Gas North/Oregon JP Factor %  Actual Annual Throughput Percent  Book Depreciation Percent  Net Gas Plant (before DFIT) - AMA	01-01-2015 thru 12-31-2015 11-01-2015 thru 10-31-2016	Total 100.000%  System 222,800,448 100.000%  19,674,993 100.000%	Electric 0.000%  Washington 152,719,401 68.545%  13,403,627 68.125%	Gas North 90.350%  Idaho 70,081,047 31.455%  6,271,366 31.875%  160,453,732	Oregon Gas				
JP 10 11	G-PLT	Gas North/Oregon JP Factor %  Actual Annual Throughput Percent  Book Depreciation Percent  Net Gas Plant (before DFIT) - AMA	01-01-2015 thru 12-31-2015 11-01-2015 thru 10-31-2016	Total 100.000%  System 222,800,448 100.000%  19,674,993 100.000%	Electric 0.000%  Washington 152,719,401 68.545%  13,403,627 68.125%	Gas North 90.350%  Idaho 70,081,047 31.455%  6,271,366 31.875%	Oregon Gas				
JP 10 11	G-PLT	Gas North/Oregon JP Factor %  Actual Annual Throughput Percent  Book Depreciation Percent  Net Gas Plant (before DFIT) - AMA Percent	01-01-2015 thru 12-31-2015 11-01-2015 thru 10-31-2016 10-01-2015 thru 10-31-2016	Total 100.000%  System 222,800,448 100.000%  19,674,993 100.000%  494,582,589 100.000%	Electric 0.000%  Washington 152,719,401 68.545%  13,403,627 68.125%  334,128,857 67.558%	Gas North 90.350%  Idaho 70,081,047 31.455%  6,271,366 31.875%  160,453,732 32.442%	Oregon Gas				
JP 10 11 12	G-PLT	Gas North/Oregon JP Factor %  Actual Annual Throughput Percent  Book Depreciation Percent  Net Gas Plant (before DFIT) - AMA Percent  Net Gas General Plant - AMA	01-01-2015 thru 12-31-2015 11-01-2015 thru 10-31-2016 10-01-2015 thru 10-31-2016	Total 100.000%  System 222,800,448 100.000%  19,674,993 100.000%  494,582,589 100.000%	Electric 0.000%  Washington 152,719,401 68.545%  13,403,627 68.125%  334,128,857 67.558%	Gas North 90.350%  Idaho 70,081,047 31.455%  6,271,366 31.875%  160,453,732 32.442%	Oregon Gas				
JP 10 11 12	G-PLT	Gas North/Oregon JP Factor %  Actual Annual Throughput Percent  Book Depreciation Percent  Net Gas Plant (before DFIT) - AMA Percent  Net Gas General Plant - AMA	01-01-2015 thru 12-31-2015 11-01-2015 thru 10-31-2016 10-01-2015 thru 10-31-2016	Total 100.000%  System 222,800,448 100.000%  19,674,993 100.000%  494,582,589 100.000%	Electric 0.000%  Washington 152,719,401 68.545%  13,403,627 68.125%  334,128,857 67.558%	Gas North 90.350%  Idaho 70,081,047 31.455%  6,271,366 31.875%  160,453,732 32.442%	Oregon Gas				
JP 10 11 12	G-PLT	Gas North/Oregon JP Factor %  Actual Annual Throughput Percent  Book Depreciation Percent  Net Gas Plant (before DFIT) - AMA Percent  Net Gas General Plant - AMA Percent	01-01-2015 thru 12-31-2015 11-01-2015 thru 10-31-2016 10-01-2015 thru 10-31-2016 10-01-2015 thru 10-31-2016	Total 100.000%  System 222,800,448 100.000%  19,674,993 100.000%  494,582,589 100.000%  55,505,032 100.000%	Electric 0.000%  Washington 152,719,401 68.545%  13,403,627 68.125%  334,128,857 67.558%  40,308,449 72.621%	Gas North 90.350%  Idaho 70,081,047 31.455%  6,271,366 31.875%  160,453,732 32.442%  15,196,583 27.379%	Oregon Gas				
JP  10  11  12  13	G-PLT	Gas North/Oregon JP Factor %  Actual Annual Throughput Percent  Book Depreciation Percent  Net Gas Plant (before DFIT) - AMA Percent  Net Gas General Plant - AMA Percent  Net Allocated Schedule M's - AMA	01-01-2015 thru 12-31-2015 11-01-2015 thru 10-31-2016 10-01-2015 thru 10-31-2016 10-01-2015 thru 10-31-2016	Total 100.000%  System 222,800,448 100.000%  19,674,993 100.000%  494,582,589 100.000%  55,505,032 100.000%	Electric 0.000%  Washington 152,719,401 68.545%  13,403,627 68.125%  334,128,857 67.558%  40,308,449 72.621%	Gas North 90.350%  Idaho 70,081,047 31.455%  6,271,366 31.875%  160,453,732 32.442%  15,196,583 27.379%	Oregon Gas				
JP  10  11  12  13	G-PLT Input	Gas North/Oregon JP Factor %  Actual Annual Throughput Percent  Book Depreciation Percent  Net Gas Plant (before DFIT) - AMA Percent  Net Gas General Plant - AMA Percent  Net Allocated Schedule M's - AMA	01-01-2015 thru 12-31-2015 11-01-2015 thru 10-31-2016 10-01-2015 thru 10-31-2016 10-01-2015 thru 10-31-2016	Total 100.000%  System 222,800,448 100.000%  19,674,993 100.000%  494,582,589 100.000%  55,505,032 100.000%	Electric 0.000%  Washington 152,719,401 68.545%  13,403,627 68.125%  334,128,857 67.558%  40,308,449 72.621%	Gas North 90.350%  Idaho 70,081,047 31.455%  6,271,366 31.875%  160,453,732 32.442%  15,196,583 27.379%	Oregon Gas				

RESULTS	S OF OPE	RATIONS	Report ID:		AVI	ISTA UTILI	TIES						
		STATEMENT	G-OPS-12A										
For Twelv	e Months	Ended October 31, 2016											
Average of	of Monthly	Averages Basis		******** SYSTEM *********			****** W	ASHINGTON ****	*****	************* IDAHO ************			
Ref/Basis	Account	Description	_	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		REVENUES											
		SALES OF GAS:											
99	480000	Residential											
99	4812XX	Commercial - Firm & Interruptible											
99	4813XX	Industrial-Firm											
99	481400	Interruptible											
99	484000	Interdepartmental Revenue											
99	499XXX	Unbilled Revenue											
		TOTAL SALES TO ULTIMATE CU	STOMERS										
		OTHER OPERATING REVENUES	B:										
99	483XXX	Sales for Resale											
4	488000	Miscellaneous Service Revenues											
99	4893XX	•											
99	493000	Rent from Gas Property											
4		Other Gas Revenues											
99	496100	Provision for Rate Refund											
		TOTAL OTHER OPERATING REV	/ENUES										
		TOTAL GAS REVENUES											
		PRODUCTION EXPENSES:											
G-804	804/805												
99		Net Natural Gas Storage Transacti	ions										
99	811000	Gas Used for Products Extraction											
10	813000	Other Gas Expenses											
99	813010	Gas Technology Institute (GTI) Exp											
		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										
G-DEPX		Depreciation Expense-Undergroun	d Storage										
G-AMTX		Amortization Expense-Undergroun	d Storage										
G-OTX		Taxes Other Than FIT											
		TOTAL UG STORAGE DEPR/AMF	RT/NON-FI										

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RESULTS OF OPERATIONS	Report ID:		Α\	/ISTA UTILI	TIES						
GAS OPERATING STATEMENT	G-OPS-12A										
For Twelve Months Ended October 31, 2016											
Average of Monthly Averages Basis		********	SYSTEM *****	*****	****** W	ASHINGTON *	*****	********	IDAHO *******	IDAHO ***********	
Ref/Basis Account Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
TOTAL UNDERGROUND STORA	AGE EXPEN										

RESULT	S OF OPE	RATIONS	Report ID:		AVI	STA UTILI	TIES					
GAS OP	ERATING :	STATEMENT	G-OPS-12A									
For Twel	ve Months	Ended October 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										
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									

RESULTS	S OF OPE	RATIONS	Report ID:		AVIS	STA UTILIT	ΓIES					
GAS OPE	RATING S	STATEMENT	G-OPS-12A									
For Twel	e Months	Ended October 31, 2016										
Average (	of Monthly	Averages Basis		********	SYSTEM *******	*****	****** W	ASHINGTON *	*****	********	IDAHO ********	******
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPEN	SES:									
2	901000	Supervision										
2	902000	Meter Reading Expenses										
2	903XXX	Customer Records & Collection Ex	penses									
2	904000	Uncollectible Accounts										
2	905000	Misc Customer Accounts										
		TOTAL CUSTOMER ACCOUNTS	EXPENSES									
		CUSTOMER SERVICE & INFO EX	KPENSES:									
G-908	908XXX	Customer Assistance Expenses										
2	909000	Advertising										
2	910000	Misc Customer Service & Info Exp										
		TOTAL CUSTOMER SERVICE &	INFO EXP									
		SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	3									
2	913000	Advertising										
2	916000	Miscellaneous Sales Expenses										
		TOTAL SALES EXPENSES										

RESULTS	S OF OPE	RATIONS	Report ID:		AV	ISTA UTILI	TIES					
GAS OPE	RATING	STATEMENT	G-OPS-12A									
For Twelv	e Months	Ended October 31, 2016										
Average (	of Monthly	Averages Basis		*******	SYSTEM ******	*****	****** W	ASHINGTON ***	*****	********	IDAHO *******	*****
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		ADMINISTRATIVE & GENERAL EX	XPENSES:									
4	920000	Salaries										
4	921000	Office Supplies & Expenses										
4	922000	Admin. Expenses Transferred - Cre	edit									
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										
4	930000	Miscellaneous General Expenses										
4	931000	Rents										
4	935000	Maintenance of General Plant										
		TOTAL ADMIN & GEN OPERATIN	G EXP									
G-DEPX		Depreciation Expense-General Plan	nt									
G-AMTX		Amortization Expense - General Pla	ant - 303000									
G-AMTX		Amortization Expense - Misc IT Inta										
G-AMTX		Amortization Expense-General Plan	nt - 390200, 39									
99	407025	WA GRC Jackson Prairie O&M Det	ferral									
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-FI	T TAXES .									
		TOTAL ADMIN & GENERAL EXPE	NSES .									
			•									
		TOTAL EXPENSES BEFORE FIT	-									
		NET OPERATING INCOME (LOSS	S) BEFORE FIT									
G-FIT		FEDERAL INCOME TAX										
G-FIT		DEFERRED FEDERAL INCOME T	AX									
G-FIT		AMORTIZED INVESTMENT TAX (	CREDIT									
		GAS NET OPERATING INCOME (	LOSS)									

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

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

# ALLOCATION RATIOS: G-ALL 1 System Contract Demand

Ref/Basis Account Description

G-ALL	1	System Contract Demand
G-ALL	2	Number of Customers - AMA
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 OF OP	ERATIONS		Report ID:
GAS ALLOCATION	G-495-12A		
For Twelve Month			
Average of Month			
Ref/Basis Accou	unt Description	•	

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

4	495000	OTHER GAS REVENUE-MISCELLANEOU
4	495028	DEFERRED EXCHANGE RESERVATION
4	495100	ENTITLEMENT PENALTIES
4	495280	OTHER GAS REV-DECOUPLING MECHA
99	495311	CONTRA DECOUPLING DEFFERAL
4	495328	RESIDENTIAL DECOUPLING DEFERRE
4	495329	AMORTIZATION RES DECOUPLING DE
4	495338	NON-RES DECOUPLING DEFERRED RE
4	495339	AMORTIZATION NON-RES DECOUPLIN
4	495600	OTHER GAS REVENUE-DSM LOST MAR
4	495680	OTHER GAS REVENUE-MARGIN REDUC
4	495711	OTHER GAS REVENUE-GLENDALE SYS
4	495780	OTHER GAS REVENUE-PPP RECOVERY
4	495900	GAS CUSTOMERS-OTHER GAS REVENU
		TOTAL PURCHASED GAS COSTS

### ALLOCATION RATIOS:

G-ALL 4 Jurisdictional 4-Factor Ratio

G-ALL 99 Not Allocated

ALLOCA	ATION O	PERATIONS F PURCHASED GAS COSTS as Ended October 31, 2016	Report ID: <b>G-804-12A</b>		AVI	ISTA UTILIT	TES					
		lly Averages Basis		******	SYSTEM ******	*****	***** W	ASHINGTON *	*****	******	* IDAHO ******	*****
	Account		1	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases										
1	804001	Pipeline Demand Costs										
1	804002	Transport Variable Charges										
6	804010	Gas Costs - Fixed Hedge										
6	804014	GTI Contributions										
6	804017	Transaction Fees										
6	804140	Gas Research Contributions										
6	804170	Gas Transaction Fees										
6	804600	Gas Purchases - Financial										
6	804700	Gas Costs - Offsystem Booko	ut									
6	804711	Gas Costs - Offsystem Booko	ut Offset									
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	OSTS									
ALLOCA	TION RA	ATIOS:										
G-ALL	1	System Contract Demand										
G-ALL	6	Actual Therms Purchased										
G-ALL	99	Not Allocated										

RESULTS OF OF ALLOCATION O	PERATIONS F ACCOUNT 908	Report ID: <b>G-908-12A</b>		AV	ISTA UTILIT	TIES					
For Twelve Month	ns Ended October 31, 2016										
	nly Averages Basis		********	SYSTEM *****	*****	****** W/	ASHINGTON *	*****	********	* IDAHO ******	*****
Ref/Basi: Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2 908000	Customer Assistance Expense										
99 908600	Public Purpose Tariff Rider Expe	nse Offse									
99 908610	Limited Income Tax Refund Prog	ram									
99 908690	Schedule 91 Amortization include	d in Unbi									
99 908990	DSM Amortization										
	Total Account 908										
	ATIOS: Number of Customers - AMA Not Allocated										

RESULTS OF OPERATIONS	Report ID:
INTEREST DEDUCTION FOR FITGAS NORTH	G-INT-12A
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	
Average of Monthly Averages Basis	

AMA Actual Debt Cost

# **AVISTA UTILITIES**

Average of	of Monthly Averages Basis				
Ref/Basis	Description		System	Washington	Idaho
	Debt				
1	Capital Structure - Debt Ratio				
2	Cost of Debt				
	Total Cost of Debt	•			
		,			
	Total Weighted Cost	,			
G-APL	Net Rate Base				
	Interest Deduction for FIT Calculation				
		•			
1	AMA Actual Debt Ratio				

RESULTS OF	OPERATIONS	Report ID:
FEDERAL INC	G-FIT-12A	
For Twelve Mo	onths Ended October 31, 2016	
Average of Mo		
Ref/Basis	Description	
	Calculation of Taxable One	erating Income:

Idaho

		·
G-OPS		Calculation of Taxable Operating Income: Operating Revenue
G-OPS		Operating & Maintenance Expense
G-OPS		Book Deprec/Amort and Reg Amortizations
G-OTX		Taxes Other than FIT Net Operating Income Before FIT
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	

System Washington

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ITEMS	G-SCM-12A
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Pacie	

Average of Monthly Averages Basis   SYSTEM	
997000 Book Depreciation & Amortization  12 997001 Contr butions In Aid of Construction  2 997002 Injuries and Damages  12 997003 Salvage  4 997005 FAS106 Current Retiree Medical Accrual  6 997008 DSM Book Amortization  99 997010 Deferred Gas Credit and Refunds  4 997015 Airplane Lease Payments  12 997016 Redemption Expense Amortization  4 997020 FAS87 Current Pension Accrual  4 997020 FAS 106 Post Retirement Benefits  99 997031 Decoupling Mechanism  10 12 997032 Interest Rate Swaps  11 997032 DSM Tariff Rider	
997001 Contr butions In Aid of Construction Injuries and Damages Salvage A 997005 FAS106 Current Retiree Medical Accrual SSM Book Amortization Deferred Gas Credit and Refunds A 997015 Airplane Lease Payments A 997016 Redemption Expense Amortization FAS3 Current Pension Accrual A 997020 FAS8 Current Pension Accrual FAS8 Tourent Description Contributions In Aid of Construction Injuries and Damages Salvage FAS106 Current Retiree Medical Accrual Deferred Gas Credit and Refunds Airplane Lease Payments Redemption Expense Amortization FAS8 Tourrent Pension Accrual FAS8 Tourrent Pension Accrual FAS9 106 Post Retirement Benefits Decoupling Mechanism Interest Rate Swaps DSM Tariff Rider	Total
997002 Injuries and Damages Salvage PSASTOG Current Retiree Medical Accrual SSALVAGE	
12       997003       Salvage         4       997005       FAS106 Current Retiree Medical Accrual         6       997008       DSM Book Amortization         99       997010       Deferred Gas Credit and Refunds         4       997015       Airplane Lease Payments         12       997016       Redemption Expense Amortization         4       997020       FAS87 Current Pension Accrual         4       997021       FAS 106 Post Retirement Benefits         99       997031       Decoupling Mechanism         12       997032       Interest Rate Swaps         4       997033       DSM Tariff Rider	
4 997005 FAS106 Current Retiree Medical Accrual 6 997008 DSM Book Amortization 99 997010 Deferred Gas Credit and Refunds 4 997015 Airplane Lease Payments 12 997016 Redemption Expense Amortization 4 997020 FAS87 Current Pension Accrual 5 997031 Decoupling Mechanism 12 997032 Interest Rate Swaps 13 997033 DSM Tariff Rider	
99 997010 Deferred Gas Credit and Refunds 4 997015 Airplane Lease Payments 12 997016 Redemption Expense Amortization 4 997020 FAS87 Current Pension Accrual 4 997029 FAS 106 Post Retirement Benefits 99 997031 Decoupling Mechanism 12 997032 Interest Rate Swaps 4 997033 DSM Tariff Rider	
99 997010 Deferred Gas Credit and Refunds 4 997015 Airplane Lease Payments 12 997016 Redemption Expense Amortization 4 997020 FAS87 Current Pension Accrual 4 997029 FAS 106 Post Retirement Benefits 99 997031 Decoupling Mechanism 12 997032 Interest Rate Swaps 4 997033 DSM Tariff Rider	
4 997015 Airplane Lease Payments 12 997016 Redemption Expense Amortization 4 997020 FAS87 Current Pension Accrual 4 997029 FAS 106 Post Retirement Benefits 99 997031 Decoupling Mechanism 12 997032 Interest Rate Swaps 4 997033 DSM Tariff Rider	
997016 Redemption Expense Amortization 4 997020 FAS87 Current Pension Accrual 4 997029 FAS 106 Post Retirement Benefits 99 997031 Decoupling Mechanism 12 997032 Interest Rate Swaps 4 997033 DSM Tariff Rider	
4 997020 FAS87 Current Pension Accrual 4 997029 FAS 106 Post Retirement Benefits 99 997031 Decoupling Mechanism 12 997032 Interest Rate Swaps 4 997033 DSM Tariff Rider	
4 997029 FAS 106 Post Retirement Benefits 99 997031 Decoupling Mechanism 12 997032 Interest Rate Swaps 4 997033 DSM Tariff Rider	
99 997031 Decoupling Mechanism 12 997032 Interest Rate Swaps 4 997033 DSM Tariff Rider	
997032 Interest Rate Swaps 4 997033 DSM Tariff Rider	
4 997033 DSM Tariff Rider	
12 997048 AFUDC	
11 997049 Tax Depreciation	
1 997055 Deferred Gas Exchange	
4 997062 Gain on Sale of Office Building	
99 997065 Amortization of Unbilled Revenue Add-In	
99 997073 DSIT Amortization - ID	
11 997080 Book Transportation Depreciation	
4 997081 Deferred Compensation	
4 997082 Meal Disallowances	
4 997083 Paid Time Off	
2 997084 Customer Uncollect bles	
99 997098 Provision for Rate Refund	
12 997101 Repairs 481 (a)	
12 997102 Amort Idaho Earnings Test (254229)	
99 997103 Def Project Compass	
99 997105 WA Nat Gas Line Extension	
TOTAL SCHEDULE M ADJUSTMENTS	
ALLOCATION RATIOS:	
G-ALL 1 Contract System Demand	
G-ALL 2 Number of Customers - AMA	
G-ALL 4 Jurisdictional 4-Factor Ratio	
G-ALL 6 Actual Therms Purchased	
G-ALL 11 Book Depreciation	
G-ALL 12 Net Gas Plant (before DFIT) - AMA	
G-ALL 99 Not Allocated	

RESULTS OF OPERATIONS	Report ID:
DEFERRED INCOME TAX EXPENSEGAS	G-DTE-12A
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	System	Washington	Idaho
4.4	440400				
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			
		ODF OTAL			
		Total Deferred Federal Income Tax Expense			
ALLOCAT		100			
G-ALL	14	Net Allocated Schedule M's - AMA			
G-ALL	99	Not Allocated			

	OF OPER	RATIONS AN FEDERAL INCOME TAX	Report ID: G-OTX-12A										
		Ended October 31, 2016	0-01X-12A										
Average of Monthly Averages Basis				********** S`	YSTEM ******	*****	****** WASH	HINGTON ****	*****	********* ID/	**************************************		
Ref/Basis		Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		UNDERGROUND STORAGE											
1	408190	R&P Property Tax - Storage											
		TOTAL UNDERGROUND		-									
			_										
		DISTRIBUTION											
99	408110	State Excise Tax											
99	408120	Municipal Occupation & Lice											
99	408130	Excise Tax											
99	408160	Miscellaneous State or Loca	nl Tax										
99	408170	R&P Property Tax - Distribut	tion										
99	409100	State Income Tax											
		TOTAL DISTRIBUTION TA	ΑX										
			_										
		TOTAL TAXES OTHER THAI	N FIT										
	TION RATIO	OS:											
G-ALL	1	System Contract Demand											

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-12A
For Twelve Months Ended October 31, 2016	

Average of	Monthly Av	rerages Basis		******	SYSTEM ****	*****	****** W	ASHINGTON ***	*****	******	** IDAHO ******	***
Ref/Basis	Account			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE										
		INTANGIBLE PLANT:										
4	303000	Misc Intangible Plant (303000)										
4	3031XX	Misc Intangible IT Plant (3031X	(X)									
		TOTAL INTANGIBLE PLANT										
		UNDERGROUND STORAGE F	PLANT:									
1		Land & Land Rights										
1		Structures & Improvements										
1	352XXX											
1	353000											
1	354000											
1	355000		ment									
1	356000	Purification Equipment										
1	357000	Other Equipment										
		TOTAL UNDERGROUND STO	RAGE									
		DISTRIBUTION PLANT:										
6	374200											
6	374400	Land & Land Rights										
6	375000	Structures & Improvements										
6	376000	Mains										
6	378000	Measuring & Reg Station Equip	-Gener									
6	379000	Measuring & Reg Station Equip	-City Ga									
6	380000	Services										
6	381000	Meters										
6	382000	Meter Installations										
6		House Regulators										
6	384000	House Regulator Installations										
6	385000	Industrial Measuring & Reg Sta	Equip									
6	387000	Other Equipment										
		TOTAL DISTRIBUTION PLANT	Г									
		GENERAL PLANT										
4	389XXX	Land & Land Rights										
4		Structures & Improvements										
4		Office Furniture & Equipment										
4		Transportation Equipment										
4	393000	Stores Equipment										
4	394000	Tools, Shop & Garage Equipme	ent									
	_	. , 3 1-1										

RESULTS (	OF OPERA	TIONS	Report ID:			A۱	/ISTA UTILITII	ES			
GAS UTILIT	TY PLANT		G-PLT-12A								
For Twelve	Months En	ded October 31, 2016									
Average of	Monthly Av	erages Basis		*******	* SYSTEM *****	*****	****** W	ASHINGTON ***	*****	******	** IDAHO ********
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
4	395000	Laboratory Equipment	-								
4	396XXX	Power Operated Equipment									
4	397XXX	Communications Equipment									
4	398000	Miscellaneous Equipment									
		TOTAL GENERAL PLANT									
		TOTAL PLANT IN SERVICE	E								
		ACCUMULATED DEPRECIA	ATION								
G-ADEP		Underground Storage									
G-ADEP G-ADEP		Distribution Plant General Plant									
O-ADLI		TOTAL ACCUMULATED D	EPRECIA								
CAANT		ACCUMULATED AMORTIZA	ATION								
G-aamt G-aamt		General Plant - 303000 Misc IT Intangible Plant - 303	RIVY								
G-AAMT		Underground Storage									
G-AAMT		General Plant - 390200, 3962	200								
		TOTAL ACCUMULATED A									
		TOTAL ACCUMULATED D	EPR/AMO								
		NET GAS UTILITY PLANT b	efore DFI								
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service									
4, 12	282900	ADFIT - Common Plant (282									
4	283750	ADFIT - Common Plant (283									
12	283850	ADFIT - Gas portion of Bond TOTAL ACCUMULATED D									
		NET GAS UTILITY PLANT									
ALLOCATIO	ON RATIOS	S:									
G-ALL	1	System Contract Demand									
G-ALL	4	Jurisdictional 4-Factor Ratio									
G-ALL	6	Actual Therms Purchased									
G-ALL	12	Net Gas Plant (before DFIT)	- AMA								

Total

RESULT	S OF OP	ERATIONS	Report ID:		AVISTA UTILITIES					
ADJUST	MENTS	TO NET GAS UTILITY PLANT	G-APL-12A							
For Twe	lve Month	s Ended October 31, 2016								
Average	of Month	ly Averages Basis		******** SYSTEM ********	******* WASHINGTON ********	************* IDAHO **********				
Ref/Basis	Account	Description								
G-PLT		NET GAS PLANT IN SERVICE								
		OTHER ADJUSTMENTS:								
4	253850	Gain on Sale of General Office E	Bldg							
4	190850	DFIT - Gain on Sale of General	- Gain on Sale of General Office Bldg							
1	117100	Gas Stored - Recoverable Base	Gas							
1	164100	Gas InventoryJackson Prairie								
4	252000	Customer Advances								
99	235199	Customer Deposits								
99	182302	WA Excess Nat Gas Line Extens	sion							
99	283302	DFIT - WA Excess Nat Gas Line	Extension							
C-WKC		Working Capital								
99	186710	DSM Programs								
		TOTAL OTHER ADJUSTMENTS	3							
		NET RATE BASE								

#### ALLOCATION RATIOS:

G-ALL 1 System Contract Demand G-ALL 4 Jurisdictional 4-Factor Ratio G-ALL 99 Not Allocated

RESULTS OF OPERATIONS

GAS-NORTH DEPRECIATION EXPENSE
For Twelve Months Ended October 31, 2016
Average of Monthly Averages Basis

**AVISTA UTILITIES** 

Average or i	Monthly Averages Bas	SIS		_				
		System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	******* GAS-NORTH ******	******* WASHINGTON ******	******* IDAHO ******
Ref/Basis								-
lectric Pro	oduction							
	Steam (ED-AN							
	Hydro (ED-AN)							
	Other (ED-AN)							
otal Electr	ric Production							
lectric Tra	ansmission							
	ED-AN							
otal Electr	ric Transmission							
lectric Dis	stribution							
	ED-AN							
	ED-ID							
	ED-WA							
otal Electr	ric Distribution							
as Underg	ground Storage							
1	GD-AN							
	GD-OR							
otal Gas L	Inderground Sto							
as Distrib	oution							
6	GD-AN							
	GD-ID							
	GD-WA							
	GD-OR							
otal Gas D	Distribution							
eneral Pla	ant							
	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							
-tal C	GD-OR							
Total Gene	rai Piant							
Total Depre	eciation Expense							
Allocation I								

Allocation Ratios:

RESULTS	OF OPERATIONS	Report ID:	AVISTA UTILITIES
GAS-NORTH DEPRECIATION EXPENSE G-DEPX-12A			
For Twelve Months Ended October 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-12A
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

Average of Monthly Averages basis					
	Assigned or	_	******** GAS-NORTH *******	****** WASHINGTON ******	******* IDAHO ******
Ref/Basis	System Allocated Total to Electric	Allocated Allocated to Gas-North to Gas-Sout		Direct Allocated Total	Direct Allocated Total
Production/Transmission	Total to Electric	to das-North to das-odd	II Direct Allocated Total	Direct Anocated Total	Direct Anocated Total
Franchises (302000) ED-AN					
Misc Intangible Plt (303000 ED-AN					
Total Production/Transmission					
Total i Todaction/Transmission					
Distribution					
Franchises (302000) ED-WA					
Misc Intangible Plt (303000) ED-WA					
Total Distribution					
Total Distribution					
General Plant - 303000					
7,4 CD-AA					
9,4 CD-AN					
GD-ID					
GD-WA					
GD-WA GD-OR					
Total General Plant - 303000					
Total General Flant - 303000					
Miscellaneous IT Intangible Plant - 3031XX					
7,4 CD-AA					
9,4 CD-AN					
9,4 CD-ID					
9,4 CD-ID					
ED-AN ED-ID					
ED-WA					
8,4 GD-AA 4 GD-AN					
GD-AN					
Total Miscellaneous IT Intangible Plant - 3031XX					
Goo Underground Storage					
Gas Underground Storage  1 GD-AN					
Total Gas Underground Storage					
Canaral Blant 200200 206200					
General Plant - 390200, 396200 7.4 CD-AA					
7,4 CD-AA 4 ED-AN					
GD-OR					
Total General Plant- 390200, 396200					
Total General Plant- 390200, 390200					
Total Americation Evanos					
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					
			Page 1 of 1		Print Date-Time: 1/23/2017 2:02 PM

RESULTS OF OPERATIONS

GAS-NORTH ACCUMULATED DEPRECIATION
For Twelve Months Ended October 31, 2016
Average of Monthly Averages Basis

Electric

Gas-North

Service -

Gas-South

#### **AVISTA UTILITIES**

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Assigned Allocated Allocated to Gas-North to Gas-So	d ******** GAS-NORTH ****	**** Total	******** WASHINGTON **** Direct Allocated	**** Total	******* Direct	* IDAHO ******* Allocated	To
lectric Production	10141	to Licotific	.5 040 1101111 10 043-01	Direct Allocated	· Otal	51100t Allocated		2.1000		- '
Steam (ED-A										
Hydro (ED-A										
Other (ED-A										
otal Electric Production										
lectric Transmission										
ED-AN										
otal Electric Transmissi										
lectric Distribution										
ED-AN										
ED-ID										
ED-WA										
otal Electric Distribution										
as Underground Storag										
1 GD-AN										
GD-OR										
otal Gas Underground S										
as Distribution										
6 GD-AN										
GD-ID										
GD-WA										
GD-OR										
otal Gas Distribution										
and Diame										
eneral Plant ED-AN										
ED-AN ED-ID										
ED-ID										
7,4 CD-AA										
9,4 CD-AN										
9,4 CD-AN 9 CD-ID										
9 CD-WA										
8,4 GD-AA										
4 GD-AN										
GD-ID										
GD-WA										
GD-WA										
otal General Plant										
otal Accumulated Depre										
•										
location Ratios:										
						144 11 .				

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

7 Elec/Gas North/Oregon 4-Factor8 Gas North/Oregon 4-Factor

9 Elec/Gas North 4-Factor

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

To Twelve Month's Ended October 5	11, 2010												
Average of Monthly Averages Basis			]										
		Assigned or	_	_									
	_	System Allocated	Allocated	Allocated		GAS-NORTH *******			ASHINGTON ****			* 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-A												
Misc Intangible Plt (3030	000 ED-A												
Total Production/Transmission													
Distribustion													
Distribution	<b>55.44</b>												
Franchises (302000)	ED-W												
Misc Intangible Plt (3030	000 ED-VV												
Total Distribution													
General Plant - 303000													
7,4	CD-A												
9,4	CD-A												
•	GD-ID												
	GD-W												
	GD-O												
Total General Plant - 303000													
Miscellaneous IT Intangible Plant -	- 3031XX												
7,4	CD-A												
9,4	CD-A												
9	CD-ID												
	ED-A												
	ED-ID												
	ED-W												
8,4	GD-A												
4	GD-A												
	GD-O												
Total Miscellaneous IT Intangible F	Plant - 30												
Gas Underground Storage													
1	GD-A												
Total Gas Underground Storage													
General Plant - 390200, 396200													
7,4	CD-A												
9	CD-ID												
9	CD-W												
4	ED-A												
	ED-W												
	GD-W												
	GD-O												
Total General Plant - 390200, 39620	UU												
Total Accumulated Amortization													
Allocation Dations													
Allocation Ratios:		Flantain	Cos North	Coo South		luriodiotio =		1	Nachington			Idobo	
Service -		Electric	Gas-North	Gas-South	J	lurisdiction -		\	Washington			Idaho	

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RESULTS	RESULTS OF OPERATIONS		AVISTA UTILITIES
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-12A	
For Twelve	e Months Ended October 31, 2016		
Average of	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-12A
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

Gas-North Copy

Average	e of Monthly Averages Basis												
					Z ************************************				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												
	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-12A
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Rasis	

Gas-North Copy

Average	of Monthly Averages Basis		********	***** EL ECTRI	C ***********	*****	********	****** GAS NOR	TU *********	*****	****** OR	PECON GAS *****	*****
Ref/Rasis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total		Allocated	Total
(CI/Dasi	7 Account Description		Direct W/T	Direct ID	Milocated	Total	Direct W/T	Direct ID	7 tilocatea	rotai	Direct Oit	7 tilocatea	Total
	393000 Stores Equipmer	nt											
99	ED-WA / ID /												
99	GD-WA/ID/												
99	GD-OR / AS	7.114											
8	GD-AA												
7	CD-AA												
9	CD-WA / ID /	AN											
3	TOTAL ACCOL												
	101742 40000	5141											
	394000 Tools, Shop, & G	Sarage Equipm											
99	ED-WA/ID/												
99	GD-WA / ID /	AN											
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID /	AN											
	TOTAL ACCOL												
	394100 Electric Charging	Stations											
99	ED-WA / ID /												
99	GD-WA / ID /	AN											
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID /	AN											
	TOTAL ACCOL												
	395000 Laboratory Equip												
99	ED-WA/ID/												
99	GD-WA / ID /	AN											
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID /	AN											
	TOTAL ACCOL												

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

Gas-North Copy

			**************************************			*****	********	***** GAS NOR	TH **********	******************* OREGON GAS ***********************************				
Ref/Basi	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396YYY	Power Operated Equipment												
99	JJUNAN	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												
	397XXX	Communication 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												
	308000	Miscellaneous Equipment												
99	330000	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												
		TOTAL GENERAL PLANT												
	ATION RA													
G-ALL	7	Elec/Gas North/Oregon 4-F												
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-12A
For Twelve Months Ended October 31, 2016	
Average of Monthly Averages Basis	

Gas-North Copy

A to lago of morning a to lago of Datio			 *** ELECTRIC **	******	*	******	*** GAS NORTH	l ******	**************************************				
Ref/Basis	Account	Description	Total	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total		Allocated	Total
													-
	303000	Intangible Plant											
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											
	202400	Mica laterarible Dieut											
00	303100	Misc Intangible Plant											
99 99		ED-WA / ID / AN											
99		GD-WA / ID / AN GD-OR / AS											
8		GD-AA											
7		CD-AA											
9		CD-AA CD-WA / ID / AN											
J		TOTAL ACCOUNT											
		101712710000111											
	303110	Misc Intangible Plant											
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											
	202115	Misc Intangible Plant											
99	303113	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		c.											
ALLOCATIO G-ALL		S: Elec/Gas North/Orego											
G-ALL G-ALL	7 8	Gas North/Oregon 4-F											
G-ALL G-ALL	9	Elec/Gas North 4-Fact											
G-ALL	99	Not Allocated											
0 / 1.2.2	00												

RESULTS (	OF OPER	RATIONS	Report ID:	AVISTA UTILITIES					
COMMON									
For Twelve	Months E	Ended October 31, 2016	Gas	Gas-North Copy					
Average of	Monthly A	Averages Basis							
Ref/Basis	Account	Description		Total	Electric	Gas North	Oregon Gas		
7	202000	Deferred FIT - Common Plan	t (For Re						
,	282900								
8		GD-AA							
9	282900								
7	283750	CD-AA							
		Total							
ALLOCATIO	ON RATIO	DS:							
G-ALL	7	Elec/Gas North/Oregon 4-Fac	ctor						
G-ALL	8	Gas North/Oregon 4-Factor							
G-ALL	9	Elec/Gas North 4-Factor							

G-ALL

99

Not Allocated

For Twelve Months Ended October 31, 2016 Average of Monthly Averages Basis					Gas-North Copy									
					**************************************				***** ELECTRIC **	***	***** GAS NORTH *****		*GAS SOUTH*	
Ref/Basis Account Description					Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon	
4	151120	ELIEL STO	CK COAL-COLS	TDID										
1			CK HOG FUEL-											
7/4	154100	PLANT MA	TERIALS & OPE	R SUPPLIES										
1	154300	PLANT MA	TERIALS & OPE	R SUP-CS2										
1	154400	PLANT MA	TERIALS & OPE	R SUP-COLSTRI										
7/4	154500	SUPPLY C	HAIN RECEIVIN	G INVENTORY										
7/4	154550	SUPPLY C	HAIN AVERAGE	COST VARIANC										
7/4	154560	SUPPLY C	HAIN INVOICE F	PRICE VARIANCE										
99	163998	COMMON	WORKING CAPI	TAL										
99	163999	INVESTOR	-SUPPLIED WO	RKING CAPITAL										
		TOTAL												
	ALLOCA	TION RATIO	OS:											
	1 Production/Transmission Ratio													
		7/4	Jur Rollup/Juris	sdictional 4-Factor										
	99 Not Allocated													

RESULTS OF OPERATIONS

COMMON WORKING CAPITAL

Report ID:

C-WKC-12A