

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

AVISTA UTILITIES

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	32,398,360	22,089,830	10,308,530
Adjustments			
Adjusted Gas Net Operating Income (Loss)	<u>32,398,360</u>	<u>22,089,830</u>	<u>10,308,530</u>
G-APL Gas Net Adjusted Rate Base	<u>439,593,899</u>	<u>299,106,988</u>	<u>140,486,911</u>
RATE OF RETURN	<u>7.370%</u>	<u>7.385%</u>	<u>7.338%</u>

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

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended November 30, 2016

Ending Balance Basis

Report ID:

G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2013 thru 12-31-2015	100.000%	70.660%	29.340%
2	Input	Number of Customers Percent	11-01-2016 thru 11-30-2016	239,080 100.000%	158,217 66.177%	80,863 33.823%
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2015 thru 11-30-2016	14,589,714 100.000%	9,773,576 66.989%	4,816,138 33.011%
	Input	Jurisdictional 4-Factor Ratio	01-01-2015 thru 12-31-2015			
		Direct O & M Accounts 798 - 894		5,739,125	4,064,950	1,674,175
		Direct O & M Accounts 901 - 935		7,045,594	6,673,065	372,529
		Total		12,784,719	10,738,015	2,046,704
		Percentage		100.000%	83.991%	16.009%
		Direct Labor				
		Amount: Accounts 798 - 894		7,974,843	5,623,508	2,351,335
		Amount: Accounts 901 - 935		2,684,546	2,179,593	504,953
		Total		10,659,389	7,803,101	2,856,288
		Percentage		100.000%	73.204%	26.796%
		Total Number of Customers		235,378	155,972	79,406
		Percentage		100.000%	66.264%	33.736%
		Total Direct Plant		396,169,656	263,596,691	132,572,965
		Percentage		100.000%	66.536%	33.464%
4		Total Four Factor Allocators Percent		400.000%	289.996%	110.004%
				100.000%	72.499%	27.501%
6	Input	Actual Therms Purchased Percent	12-01-2015 thru 11-30-2016	228,475,192 100.000%	156,118,759 68.331%	72,356,433 31.669%

RESULTS OF OPERATIONS	Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended November 30, 2016 Ending Balance Basis	

AVISTA UTILITIES

01-01-2015 thru 12-31-2015

Input		Total	Electric	Gas North	Oregon Gas
Elec/Gas North/Oregon 4-Factor					
Direct O & M Accts 500 - 894		68,870,162	57,859,575	7,660,811	3,349,776
Direct O & M Accts 901 - 935		40,470,171	30,725,388	6,803,561	2,941,222
Direct O & M Accts 901 - 905 Utility 9 Only		5,203,836	3,701,516	1,502,320	XXXXXX
Adjustments		0			
Total		114,544,169	92,286,479	15,966,692	6,290,998
Percentage		100.000%	80.569%	13.939%	5.492%
Direct Labor Accts 500 - 894		71,533,714	54,197,331	12,273,957	5,062,426
Direct Labor Accts 901 - 935		5,276,902	3,297,361	193,627	1,785,914
Direct Labor Accts 901 - 905 Utility 9 Only		10,808,995	7,263,025	3,545,970	XXXXXX
Total		87,619,611	64,757,717	16,013,554	6,848,340
Percentage		100.000%	73.908%	18.276%	7.816%
Number of Customers at		709,694	374,962	235,378	99,354
Percentage		100.000%	52.834%	33.166%	14.000%
Net Direct Plant		2,961,417,554	2,309,776,654	427,886,508	223,754,392
Percentage		100.000%	77.995%	14.449%	7.556%
Total Percentages		400.000%	285.306%	79.830%	34.864%
Average (CD AA)		100.000%	71.326%	19.958%	8.716%

7

RESULTS OF OPERATIONS	Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended November 30, 2016 Ending Balance Basis	

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		10,455,835	0	7,274,832	3,181,003
	Direct O & M Accts 901 - 935		9,194,411	0	6,419,305	2,775,106
	Direct O & M Accts 901 - 905 Utility 9 Only		1,502,320	0	1,502,320	XXXXXX
	Total		21,152,566	0	15,196,457	5,956,109
	Percentage		100.000%	0.000%	71.842%	28.158%
	Direct Labor Accts 580 - 894		12,747,846	0	9,025,326	3,722,520
	Direct Labor Accts 901 - 935		1,617,630	0	158,227	1,459,403
	Direct Labor Accts 901 - 905 Utility 9 Only		3,545,970	0	3,545,970	XXXXXX
	Total		17,911,446	0	12,729,523	5,181,923
	Percentage		100.000%	0.000%	71.069%	28.931%
	Number of Customers at		334,732	0	235,378	99,354
	Percentage		100.000%	0.000%	70.318%	29.682%
	Net Direct Plant		642,075,757	0	419,325,758	222,749,999
	Percentage		100.000%	0.000%	65.308%	34.692%
	Total Percentages		400.000%	0.000%	278.538%	121.462%
	Average (GD AA)		100.000%	0.000%	69.634%	30.366%

RESULTS OF OPERATIONS	Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended November 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Input		01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
Elec/Gas North 4-Factor						
Direct O & M Accts 580 - 894			65,517,641	57,859,575	7,658,066	0
Direct O & M Accts 901 - 935			37,524,901	30,725,388	6,799,513	0
Adjustments			0	0	0	0
Total			103,042,542	88,584,963	14,457,579	0
Percentage			100.000%	85.969%	14.031%	0.000%
Direct Labor Accts 580 - 894			66,392,511	54,197,331	12,195,180	0
Direct Labor Accts 901 - 935			3,705,603	3,297,361	408,242	0
Total			70,098,114	57,494,692	12,603,422	0
Percentage			100.000%	82.020%	17.980%	0.000%
Number of Customers at			610,340	374,962	235,378	0
Percentage			100.000%	61.435%	38.565%	0.000%
Net Direct Plant			2,706,279,542	2,286,953,784	419,325,758	0
Percentage			100.000%	84.505%	15.495%	0.000%
Total Percentages			400.000%	313.930%	86.070%	0.000%
9 Average (CD AN/ID/WA)			100.000%	78.482%	21.518%	0.000%
JP Gas North/Oregon JP Factor %		01-01-2015 thru 12-31-2015	100.000%	0.000%	90.350%	9.650%
10 Actual Annual Throughput Percent		01-01-2015 thru 12-31-2015	System	Washington	Idaho	
			222,800,448	152,719,401	70,081,047	
			100.000%	68.545%	31.455%	
11 Book Depreciation Percent		12-01-2015 thru 11-30-2016	19,750,263	13,455,754	6,294,509	
			100.000%	68.129%	31.871%	
12 Net Gas Plant (before DFIT) Percent		11-01-2016 thru 11-30-2016	515,132,879	348,980,139	166,152,740	
			100.000%	67.746%	32.254%	
13 G-PLT Net Gas General Plant Percent		11-01-2016 thru 11-30-2016	56,045,325	40,771,790	15,273,535	
			100.000%	72.748%	27.252%	
14 Net Allocated Schedule M's Percent		12-01-2015 thru 11-30-2016	-90,672,867	-61,249,083	-29,423,784	
			100.000%	67.550%	32.450%	
99 Input Not Allocated			0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended November 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES										
SALES OF GAS:										
99	480000 Residential	134,414,897	0	134,414,897	93,933,574	0	93,933,574	40,481,323	0	40,481,323
99	4812XX Commercial - Firm & Interruptible	64,658,775	0	64,658,775	46,283,652	0	46,283,652	18,375,123	0	18,375,123
99	4813XX Industrial-Firm	3,015,298	0	3,015,298	1,787,112	0	1,787,112	1,228,186	0	1,228,186
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	268,864	0	268,864	238,084	0	238,084	30,780	0	30,780
99	499XXX Unbilled Revenue	(2,915,785)	0	(2,915,785)	(1,905,770)	0	(1,905,770)	(1,010,015)	0	(1,010,015)
TOTAL SALES TO ULTIMATE CUSTOMERS		199,442,049	0	199,442,049	140,336,652	0	140,336,652	59,105,397	0	59,105,397
OTHER OPERATING REVENUES:										
99	483XXX Sales for Resale	89,093,193	0	89,093,193	60,186,874	0	60,186,874	28,906,319	0	28,906,319
4	488000 Miscellaneous Service Revenues	19,994	0	19,994	10,330	0	10,330	9,664	0	9,664
99	4893XX Transportation Revenues	5,086,770	0	5,086,770	4,594,067	0	4,594,067	492,703	0	492,703
99	493000 Rent from Gas Property	2,523	0	2,523	2,523	0	2,523	0	0	0
4	495XXX Other Gas Revenues	14,780,594	184,588	14,965,182	10,812,951	133,824	10,946,775	3,967,643	50,764	4,018,407
99	496100 Provision for Rate Refund	(358,799)	0	(358,799)	(358,799)	0	(358,799)	0	0	0
TOTAL OTHER OPERATING REVENUES		108,624,275	184,588	108,808,863	75,247,946	133,824	75,381,770	33,376,329	50,764	33,427,093
TOTAL GAS REVENUES		308,066,324	184,588	308,250,912	215,584,598	133,824	215,718,422	92,481,726	50,764	92,532,490
PRODUCTION EXPENSES:										
G-804	804/805 City Gate Purchases	165,030,148	0	165,030,148	112,549,295	0	112,549,295	52,480,853	0	52,480,853
99	808XXX Net Natural Gas Storage Transactions	2,717,931	0	2,717,931	2,170,792	0	2,170,792	547,139	0	547,139
99	811000 Gas Used for Products Extraction	(385,989)	0	(385,989)	(259,449)	0	(259,449)	(126,540)	0	(126,540)
10	813000 Other Gas Expenses	0	1,330,996	1,330,996	0	912,331	912,331	0	418,665	418,665
99	813010 Gas Technology Institute (GTI) Expenses	94,587	0	94,587	66,505	0	66,505	28,082	0	28,082
TOTAL PRODUCTION EXPENSES		167,456,677	1,330,996	168,787,673	114,527,143	912,331	115,439,474	52,929,534	418,665	53,348,199
UNDERGROUND STORAGE EXPENSES:										
1	814000 Supervision & Engineering	0	16,782	16,782	0	11,858	11,858	0	4,924	4,924
1	824000 Other Expenses	0	656,721	656,721	0	464,039	464,039	0	192,682	192,682
1	837000 Other Equipment	0	718,548	718,548	0	507,726	507,726	0	210,822	210,822
TOTAL UNDERGROUND STORAGE OPER EXP		0	1,392,051	1,392,051	0	983,623	983,623	0	408,428	408,428
G-DEPX	Depreciation Expense-Underground Storage	0	692,150	692,150	0	489,073	489,073	0	203,077	203,077
G-AMTX	Amortization Expense-Underground Storage	0	228	228	0	161	161	0	67	67
G-OTX	Taxes Other Than FIT	0	299,154	299,154	0	211,382	211,382	0	87,772	87,772
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA		0	991,532	991,532	0	700,616	700,616	0	290,916	290,916

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended November 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UNDERGROUND STORAGE EXPENSES	0	2,383,583	2,383,583	0	1,684,239	1,684,239	0	699,344	699,344

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended November 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	486,361	1,143,753	1,630,114	409,920	766,189	1,176,109	76,441	377,564	454,005
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,263,979	983,347	4,247,326	2,386,619	658,734	3,045,353	877,360	324,613	1,201,973
3	875000	Measuring & Reg Sta Exp-General	95,799	0	95,799	58,000	0	58,000	37,799	0	37,799
3	876000	Measuring & Reg Sta Exp-Industrial	7,974	0	7,974	5,954	0	5,954	2,020	0	2,020
3	877000	Measuring & Reg Sta Exp-City Gate	114,228	7,184	121,412	57,041	4,812	61,853	57,187	2,372	59,559
3	878000	Meter & House Regulator Expenses	620,095	44,922	665,017	363,562	30,093	393,655	256,533	14,829	271,362
3	879000	Customer Installation Expenses	1,940,584	128,128	2,068,712	1,142,011	85,832	1,227,843	798,573	42,296	840,869
3	880000	Other Expenses	1,618,378	667,857	2,286,235	1,175,586	447,391	1,622,977	442,792	220,466	663,258
3	881000	Rents	0	42,677	42,677	0	28,589	28,589	0	14,088	14,088
	MAINTENANCE										
3	885000	Supervision & Engineering	171,203	1,883	173,086	81,148	1,261	82,409	90,055	622	90,677
3	887000	Mains	1,230,643	3,580	1,234,223	807,630	2,398	810,028	423,013	1,182	424,195
3	889000	Measuring & Reg Sta Exp-General	237,369	23,131	260,500	165,512	15,495	181,007	71,857	7,636	79,493
3	890000	Measuring & Reg Sta Exp-Industrial	265,049	0	265,049	211,061	0	211,061	53,988	0	53,988
3	891000	Measuring & Reg Sta Exp-City Gate	98,288	0	98,288	48,005	0	48,005	50,283	0	50,283
3	892000	Services	2,769,503	3,148	2,772,651	1,669,047	2,109	1,671,156	1,100,456	1,039	1,101,495
3	893000	Meters & House Regulators	1,660,368	619,230	2,279,598	1,185,481	414,816	1,600,297	474,887	204,414	679,301
3	894000	Other Equipment	9,893	187,178	197,071	6,999	125,389	132,388	2,894	61,789	64,683
	TOTAL DISTRIBUTION OPERATING EXP		14,589,714	3,856,018	18,445,732	9,773,576	2,583,108	12,356,684	4,816,138	1,272,910	6,089,048
G-DEPX	Depreciation Expense-Distribution		14,584,244	64,599	14,648,843	9,741,240	44,141	9,785,381	4,843,004	20,458	4,863,462
G-OTX	Taxes Other Than FIT		15,012,737	0	15,012,737	12,913,520	0	12,913,520	2,099,217	0	2,099,217
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		29,596,981	64,599	29,661,580	22,654,760	44,141	22,698,901	6,942,221	20,458	6,962,679
	TOTAL DISTRIBUTION EXPENSES		44,186,695	3,920,617	48,107,312	32,428,336	2,627,249	35,055,585	11,758,359	1,293,368	13,051,727

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended November 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	218,871	218,871	0	144,842	144,842	0	74,029	74,029
2	902000	Meter Reading Expenses	1,999,617	85,037	2,084,654	1,797,636	56,275	1,853,911	201,981	28,762	230,743
2	903XXX	Customer Records & Collection Expenses	979,663	4,986,894	5,966,557	660,509	3,300,177	3,960,686	319,154	1,686,717	2,005,871
2	904000	Uncollectible Accounts	0	1,982,633	1,982,633	0	1,312,047	1,312,047	0	670,586	670,586
2	905000	Misc Customer Accounts	0	166,168	166,168	0	109,965	109,965	0	56,203	56,203
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,979,280	7,439,603	10,418,883	2,458,145	4,923,306	7,381,451	521,135	2,516,297	3,037,432
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	7,328,763	197,652	7,526,415	6,368,996	130,800	6,499,796	959,767	66,852	1,026,619
2	909000	Advertising	1,138	684,653	685,791	100	453,083	453,183	1,038	231,570	232,608
2	910000	Misc Customer Service & Info Exp	0	146,859	146,859	0	97,187	97,187	0	49,672	49,672
TOTAL CUSTOMER SERVICE & INFO EXP			7,329,901	1,029,164	8,359,065	6,369,096	681,070	7,050,166	960,805	348,094	1,308,899
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended November 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	112,217	8,576,904	8,689,121	75,563	6,218,170	6,293,733	36,654	2,358,734	2,395,388
4	921000	Office Supplies & Expenses	5,934	1,177,618	1,183,552	5,934	853,761	859,695	0	323,857	323,857
4	922000	Admin. Expenses Transferred - Credit	0	(19,706)	(19,706)	0	(14,287)	(14,287)	0	(5,419)	(5,419)
4	923000	Outside Services Employed	12,194	2,008,992	2,021,186	12,194	1,456,499	1,468,693	0	552,493	552,493
4	924000	Property Insurance Premium	0	312,694	312,694	0	226,700	226,700	0	85,994	85,994
4	925XXX	Injuries and Damages	144	896,062	896,206	101	649,636	649,737	43	246,426	246,469
4	926XXX	Employee Pensions and Benefits	29,887	378,747	408,634	29,887	274,588	304,475	0	104,159	104,159
4	928000	Regulatory Commission Expenses	861,682	268,241	1,129,923	638,957	194,472	833,429	222,725	73,769	296,494
4	930000	Miscellaneous General Expenses	33,679	1,165,644	1,199,323	23,272	845,080	868,352	10,407	320,564	330,971
4	931000	Rents	8,972	281,469	290,441	8,972	204,062	213,034	0	77,407	77,407
4	935000	Maintenance of General Plant	327,802	2,585,932	2,913,734	249,139	1,874,775	2,123,914	78,663	711,157	789,820
TOTAL ADMIN & GEN OPERATING EXP			1,392,511	17,632,597	19,025,108	1,044,019	12,783,456	13,827,475	348,492	4,849,141	5,197,633
G-DEPX	Depreciation Expense-General Plant		370,954	4,038,315	4,409,269	253,561	2,927,738	3,181,299	117,393	1,110,577	1,227,970
G-AMTX	Amortization Expense - General Plant - 303000		39,804	121,620	161,424	24,862	88,173	113,035	14,942	33,447	48,389
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		4,003	4,163,360	4,167,363	0	3,018,394	3,018,394	4,003	1,144,966	1,148,969
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	4,430	4,430	0	3,212	3,212	0	1,218	1,218
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(333,055)	0	(333,055)	0	0	0	(333,055)	0	(333,055)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	154,124	0	154,124	0	0	0	154,124	0	154,124
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	(64,094)	0	(64,094)	0	0	0	(64,094)	0	(64,094)
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			171,736	8,327,725	8,499,461	278,423	6,037,517	6,315,940	(106,687)	2,290,208	2,183,521
TOTAL ADMIN & GENERAL EXPENSES			1,564,247	25,960,322	27,524,569	1,322,442	18,820,973	20,143,415	241,805	7,139,349	7,381,154
TOTAL EXPENSES BEFORE FIT			223,516,800	42,064,285	265,581,085	157,105,162	29,649,168	186,754,330	66,411,638	12,415,117	78,826,755
NET OPERATING INCOME (LOSS) BEFORE FIT			42,669,827			28,964,092			13,705,735		
G-FIT	FEDERAL INCOME TAX		(15,607,426)			(10,906,961)			(4,700,465)		
G-FIT	DEFERRED FEDERAL INCOME TAX		25,904,601			17,798,979			8,105,622		
G-FIT	AMORTIZED INVESTMENT TAX CREDIT		(25,708)			(17,756)			(7,952)		
GAS NET OPERATING INCOME (LOSS)			32,398,360			22,089,830			10,308,530		

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended November 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATION RATIOS:										
G-ALL 1	System Contract Demand		100.000%		70.660%		29.340%			
G-ALL 2	Number of Customers		100.000%		66.177%		33.823%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		66.989%		33.011%			
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		72.499%		27.501%			
G-ALL 10	Actual Annual Throughput		100.000%		68.545%		31.455%			
G-ALL 99	Not Allocated		0.000%		0.000%		0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended November 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU	87,774	184,588	272,362	87,774	133,824	221,598	0	50,764	50,764
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,001	0	4,500,001	3,038,138	0	3,038,138	1,461,863	0	1,461,863
4	495100	ENTITLEMENT PENALTIES	0	0	0	0	0	0	0	0	0
4	495280	OTHER GAS REV-DECOUPLING MECHA	0	0	0	0	0	0	0	0	0
99	495311	CONTRA DECOUPLING DEFFERAL	(3,463,962)	0	(3,463,962)	(1,916,223)	0	(1,916,223)	(1,547,739)	0	(1,547,739)
4	495328	RESIDENTIAL DECOUPLING DEFERRE	11,182,917	0	11,182,917	7,724,056	0	7,724,056	3,458,861	0	3,458,861
4	495329	AMORTIZATION RES DECOUPLING DE	(307,757)	0	(307,757)	(307,757)	0	(307,757)	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	2,880,791	0	2,880,791	2,286,133	0	2,286,133	594,658	0	594,658
4	495339	AMORTIZATION NON-RES DECOUPLIN	(99,170)	0	(99,170)	(99,170)	0	(99,170)	0	0	0
4	495600	OTHER GAS REVENUE-DSM LOST MAR	0	0	0	0	0	0	0	0	0
4	495680	OTHER GAS REVENUE-MARGIN REDUC	0	0	0	0	0	0	0	0	0
4	495711	OTHER GAS REVENUE-GLENDALE SYS	0	0	0	0	0	0	0	0	0
4	495780	OTHER GAS REVENUE-PPP RECOVERY	0	0	0	0	0	0	0	0	0
4	495900	GAS CUSTOMERS-OTHER GAS REVENU	0	0	0	0	0	0	0	0	0
		TOTAL PURCHASED GAS COSTS	14,780,594	184,588	14,965,182	10,812,951	133,824	10,946,775	3,967,643	50,764	4,018,407

ALLOCATION RATIOS:

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

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

Report ID:
G-804-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	108,849,898	0	108,849,898	73,678,035	0	73,678,035	35,171,863	0	35,171,863
1	804001	Pipeline Demand Costs	25,726,203	0	25,726,203	18,178,135	0	18,178,135	7,548,068	0	7,548,068
1	804002	Transport Variable Charges	1,036,920	0	1,036,920	732,688	0	732,688	304,232	0	304,232
6	804010	Gas Costs - Fixed Hedge	(18,218)	0	(18,218)	(13,925)	0	(13,925)	(4,293)	0	(4,293)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	486,319	0	486,319	328,963	0	328,963	157,356	0	157,356
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	10,668,736	0	10,668,736	7,316,726	0	7,316,726	3,352,010	0	3,352,010
6	804700	Gas Costs - Offsystem Bookout	1,091,559	0	1,091,559	744,450	0	744,450	347,109	0	347,109
6	804711	Gas Costs - Offsystem Bookout Offset	(1,091,559)	0	(1,091,559)	(744,450)	0	(744,450)	(347,109)	0	(347,109)
6	804730	Gas Costs - Intracompany LDC Gas	6,382,897	0	6,382,897	4,304,979	0	4,304,979	2,077,918	0	2,077,918
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(7,034,147)	0	(7,034,147)	(4,443,187)	0	(4,443,187)	(2,590,960)	0	(2,590,960)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	18,931,540	0	18,931,540	12,466,881	0	12,466,881	6,464,659	0	6,464,659
TOTAL PURCHASED GAS COSTS			165,030,148	0	165,030,148	112,549,295	0	112,549,295	52,480,853	0	52,480,853

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	6	Actual Therms Purchased	100.000%	68.331%	31.669%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended November 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi: Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	250,123	197,652	447,775	201,728	130,800	332,528	48,395	66,852	115,247
99	908600 Public Purpose Tariff Rider Expense Offset	7,017,973	0	7,017,973	6,191,390	0	6,191,390	826,583	0	826,583
99	908610 Limited Income Tax Refund Program	117,840	0	117,840	117,840	0	117,840	0	0	0
99	908690 Schedule 91 Amortization included in Unbilled	(57,173)	0	(57,173)	(141,962)	0	(141,962)	84,789	0	84,789
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	7,328,763	197,652	7,526,415	6,368,996	130,800	6,499,796	959,767	66,852	1,026,619

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.177%	33.823%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended November 30, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.73%	52.73%
2	Cost of Debt		5.149%	5.112%
	Total Cost of Debt		2.715%	2.696%
	Total Weighted Cost		2.715%	2.696%
G-APL	Net Rate Base	439,593,899	299,106,988	140,486,911
	Interest Deduction for FIT Calculation	11,908,282	8,120,755	3,787,527
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12E
For Twelve Months Ended November 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	308,250,912	215,718,422	92,532,490
G-OPS	Operating & Maintenance Expense	226,428,512	157,038,873	69,389,639
G-OPS	Book Deprec/Amort and Reg Amortizations	23,840,682	16,590,555	7,250,127
G-OTX	Taxes Other than FIT	15,311,891	13,124,902	2,186,989
	Net Operating Income Before FIT	42,669,827	28,964,092	13,705,735
G-INT	Less: Interest Expense	11,908,282	8,120,755	3,787,527
G-SCM	Schedule M Adjustments	(75,354,190)	(52,006,082)	(23,348,108)
	Taxable Net Operating Income	(44,592,645)	(31,162,745)	(13,429,900)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(15,607,426)	(10,906,961)	(4,700,465)
G-DTE	Deferred FIT	25,904,601	17,798,979	8,105,622
99	411400 Amortized Investment Tax Credit	(25,708)	(17,756)	(7,952)
	Total FIT/Deferred FIT & ITC	10,271,467	6,874,262	3,397,205

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
-------	----	---------------	--------	--------	--------

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ITEMS		G-SCM-12E
For Twelve Months Ended November 30, 2016		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	14,999,004	9,084,701	24,083,705	10,019,663	6,570,892	16,590,555	4,979,341	2,513,809	7,493,150
12	997001	Contributions In Aid of Construction	0	1,088,712	1,088,712	0	737,559	737,559	0	351,153	351,153
2	997002	Injuries and Damages	0	6,800	6,800	0	4,500	4,500	0	2,300	2,300
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	693,858	693,858	0	503,040	503,040	0	190,818	190,818
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	11,897,393	0	11,897,393	8,023,694	0	8,023,694	3,873,699	0	3,873,699
4	997015	Airplane Lease Payments	0	173,817	173,817	0	126,016	126,016	0	47,801	47,801
12	997016	Redemption Expense Amortization	0	290,787	290,787	0	196,997	196,997	0	93,790	93,790
4	997020	FAS87 Current Pension Accrual	0	437,829	437,829	0	317,422	317,422	0	120,407	120,407
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(10,643,998)	0	(10,643,998)	(8,138,217)	0	(8,138,217)	(2,505,781)	0	(2,505,781)
12	997032	Interest Rate Swaps	0	(10,583,488)	(10,583,488)	0	(7,169,890)	(7,169,890)	0	(3,413,598)	(3,413,598)
4	997033	DSM Tariff Rider	166,632	0	166,632	279,977	0	279,977	(113,345)	0	(113,345)
12	997048	AFUDC	0	(1,001,851)	(1,001,851)	0	(678,714)	(678,714)	0	(323,137)	(323,137)
11	997049	Tax Depreciation	0	(81,330,824)	(81,330,824)	0	(55,409,877)	(55,409,877)	0	(25,920,947)	(25,920,947)
1	997055	Deferred Gas Exchange	0	10	10	0	7	7	0	3	3
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	27,140	0	27,140	(141,962)	0	(141,962)	169,102	0	169,102
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,391,269	1,391,269	0	947,858	947,858	0	443,411	443,411
4	997081	Deferred Compensation	0	(97,487)	(97,487)	0	(70,677)	(70,677)	0	(26,810)	(26,810)
4	997082	Meal Disallowances	0	152,715	152,715	0	110,717	110,717	0	41,998	41,998
4	997083	Paid Time Off	0	76,816	76,816	0	55,691	55,691	0	21,125	21,125
2	997084	Customer Uncollectibles	0	16,861	16,861	0	11,158	11,158	0	5,703	5,703
99	997098	Provision for Rate Refund	139,587	0	139,587	358,799	0	358,799	(219,212)	0	(219,212)
12	997101	Repairs 481 (a)	0	(11,073,392)	(11,073,392)	0	(7,501,780)	(7,501,780)	0	(3,571,612)	(3,571,612)
12	997102	Amort Idaho Earnings Test (254229)	(198,156)	0	(198,156)	0	0	0	(198,156)	0	(198,156)
99	997103	Def Project Compass	90,030	0	90,030	0	0	0	90,030	0	90,030
99	997105	WA Nat Gas Line Extension	(1,158,955)	0	(1,158,955)	(1,158,955)	0	(1,158,955)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	16,585,758	(90,672,867)	(75,354,190)	9,242,999	(61,249,081)	(52,006,082)	6,075,678	(29,423,786)	(23,348,108)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.660%	29.340%
G-ALL	2	Number of Customers	100.000%	66.177%	33.823%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.331%	31.669%
G-ALL	11	Book Depreciation	100.000%	68.129%	31.871%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.746%	32.254%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended November 30, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	26,162,343	17,672,663	8,489,680
99	410100	Deferred Federal Income Tax Exp	(247,197)	77,336	(324,533)
		SUBTOTAL	25,915,146	17,749,999	8,165,147
14	411100	Deferred Federal Income Tax Expense - Allocated	(1,046)	(707)	(339)
99	411100	Deferred Federal Income Tax Exp	(9,499)	49,687	(59,186)
		SUBTOTAL	(10,545)	48,980	(59,525)
		Total Deferred Federal Income Tax Expense	25,904,601	17,798,979	8,105,622

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	67.550%	32.450%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended November 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	299,154	299,154	0	211,382	211,382	0	87,772	87,772
		TOTAL UNDERGROUND STORAGE TAX	0	299,154	299,154	0	211,382	211,382	0	87,772	87,772
		DISTRIBUTION									
99	408110	State Excise Tax	5,490,653	0	5,490,653	5,490,653	0	5,490,653	0	0	0
99	408120	Municipal Occupation & License Tax	6,284,533	0	6,284,533	5,205,152	0	5,205,152	1,079,381	0	1,079,381
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	3,558,213	0	3,558,213	2,217,715	0	2,217,715	1,340,498	0	1,340,498
99	409100	State Income Tax	(320,662)	0	(320,662)	0	0	0	(320,662)	0	(320,662)
		TOTAL DISTRIBUTION TAX	15,012,737	0	15,012,737	12,913,520	0	12,913,520	2,099,217	0	2,099,217
		TOTAL TAXES OTHER THAN FIT	15,012,737	299,154	15,311,891	12,913,520	211,382	13,124,902	2,099,217	87,772	2,186,989

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12E
For Twelve Months Ended November 30, 2016		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,834,763	3,636,962	1,022,594	1,330,185	2,352,779	779,605	504,578	1,284,183
4	3031XX	Misc Intangible IT Plant (3031XX)	20,588	34,549,449	34,570,037	0	25,048,005	25,048,005	20,588	9,501,444	9,522,032
TOTAL INTANGIBLE PLANT			1,822,787	36,384,212	38,206,999	1,022,594	26,378,190	27,400,784	800,193	10,006,022	10,806,215
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,195,605	1,195,605	0	858,217	858,217	0	337,388	337,388
1	351XXX	Structures & Improvements	0	2,007,984	2,007,984	0	1,418,841	1,418,841	0	589,143	589,143
1	352XXX	Wells	0	18,778,817	18,778,817	0	13,269,112	13,269,112	0	5,509,705	5,509,705
1	353000	Lines	0	1,044,478	1,044,478	0	738,028	738,028	0	306,450	306,450
1	354000	Compressor Station Equipment	0	12,131,497	12,131,497	0	8,572,116	8,572,116	0	3,559,381	3,559,381
1	355000	Measuring & Regulating Equipment	0	802,253	802,253	0	566,872	566,872	0	235,381	235,381
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	2,111,993	2,111,993	0	1,492,334	1,492,334	0	619,659	619,659
TOTAL UNDERGROUND STORAGE PLANT			0	38,476,339	38,476,339	0	27,200,783	27,200,783	0	11,275,556	11,275,556
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	186,398	0	186,398	123,263	0	123,263	63,135	0	63,135
6	375000	Structures & Improvements	933,202	0	933,202	568,463	0	568,463	364,739	0	364,739
6	376000	Mains	300,873,560	2,512,521	303,386,081	196,823,688	1,716,831	198,540,519	104,049,872	795,690	104,845,562
6	378000	Measuring & Reg Station Equip-General	5,801,085	127,100	5,928,185	3,577,787	86,849	3,664,636	2,223,298	40,251	2,263,549
6	379000	Measuring & Reg Station Equip-City Gate	6,875,640	0	6,875,640	2,354,329	0	2,354,329	4,521,311	0	4,521,311
6	380000	Services	211,363,259	0	211,363,259	143,369,924	0	143,369,924	67,993,335	0	67,993,335
6	381000	Meters	75,881,872	0	75,881,872	52,360,330	0	52,360,330	23,521,542	0	23,521,542
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,394,945	0	3,394,945	2,624,950	0	2,624,950	769,995	0	769,995
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			605,398,556	2,639,621	608,038,177	401,866,659	1,803,680	403,670,339	203,531,897	835,941	204,367,838
GENERAL PLANT											
4	389XXX	Land & Land Rights	886,913	2,045,213	2,932,126	792,835	1,482,759	2,275,594	94,078	562,454	656,532
4	390XXX	Structures & Improvements	5,304,597	22,621,787	27,926,384	3,764,848	16,400,569	20,165,417	1,539,749	6,221,218	7,760,967
4	391XXX	Office Furniture & Equipment	26,608	11,980,143	12,006,751	8,298	8,685,484	8,693,782	18,310	3,294,659	3,312,969
4	392XXX	Transportation Equipment	10,194,497	2,232,621	12,427,118	7,730,899	1,618,628	9,349,527	2,463,598	613,993	3,077,591
4	393000	Stores Equipment	150,256	816,727	966,983	116,841	592,119	708,960	33,415	224,608	258,023
4	394000	Tools, Shop & Garage Equipment	2,467,409	5,157,485	7,624,894	1,920,317	3,739,125	5,659,442	547,092	1,418,360	1,965,452

RESULTS OF OPERATIONS	Report ID: G-PLT-12E
GAS UTILITY PLANT	
For Twelve Months Ended November 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	20,688	309,141	329,829	15,602	224,124	239,726	5,086	85,017	90,103
4	396XXX	Power Operated Equipment	3,361,375	1,053,023	4,414,398	2,528,231	763,431	3,291,662	833,144	289,592	1,122,736
4	397XXX	Communications Equipment	2,375,180	9,713,929	12,089,109	1,071,058	7,042,501	8,113,559	1,304,122	2,671,428	3,975,550
4	398000	Miscellaneous Equipment	1,073	79,807	80,880	1,073	57,859	58,932	0	21,948	21,948
		TOTAL GENERAL PLANT	24,788,596	56,009,876	80,798,472	17,950,002	40,606,599	58,556,601	6,838,594	15,403,277	22,241,871
		TOTAL PLANT IN SERVICE	632,009,939	133,510,048	765,519,987	420,839,255	95,989,252	516,828,507	211,170,684	37,520,796	248,691,480
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,562,468)	(14,562,468)	0	(10,289,840)	(10,289,840)	0	(4,272,628)	(4,272,628)
G-ADEP		Distribution Plant	(199,036,632)	(1,632,363)	(200,668,995)	(131,134,735)	(1,115,410)	(132,250,145)	(67,901,897)	(516,953)	(68,418,850)
G-ADEP		General Plant	(8,621,409)	(16,076,789)	(24,698,198)	(6,089,810)	(11,655,511)	(17,745,321)	(2,531,599)	(4,421,278)	(6,952,877)
		TOTAL ACCUMULATED DEPRECIATION	(207,658,041)	(32,271,620)	(239,929,661)	(137,224,545)	(23,060,761)	(160,285,306)	(70,433,496)	(9,210,859)	(79,644,355)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(234,558)	(389,839)	(624,397)	(164,356)	(282,630)	(446,986)	(70,202)	(107,209)	(177,411)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(11,062)	(9,526,740)	(9,537,802)	0	(6,906,791)	(6,906,791)	(11,062)	(2,619,949)	(2,631,011)
G-AAAMT		Underground Storage	0	(240,296)	(240,296)	0	(169,793)	(169,793)	0	(70,503)	(70,503)
G-AAAMT		General Plant - 390200, 396200	(2,285)	(52,664)	(54,949)	(1,309)	(38,181)	(39,490)	(976)	(14,483)	(15,459)
		TOTAL ACCUMULATED AMORTIZATION	(247,905)	(10,209,539)	(10,457,444)	(165,665)	(7,397,395)	(7,563,060)	(82,240)	(2,812,144)	(2,894,384)
		TOTAL ACCUMULATED DEPR/AMORT	(207,905,946)	(42,481,159)	(250,387,105)	(137,390,210)	(30,458,156)	(167,848,366)	(70,515,736)	(12,023,003)	(82,538,739)
		NET GAS UTILITY PLANT before DFIT	424,103,993	91,028,889	515,132,882	283,449,045	65,531,096	348,980,141	140,654,948	25,497,793	166,152,741
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(100,561,230)	(100,561,230)	0	(68,126,211)	(68,126,211)	0	(32,435,019)	(32,435,019)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(12,517,150)	(12,517,150)	0	(9,067,906)	(9,067,906)	0	(3,449,244)	(3,449,244)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	0	0	0	0	0	0	0	0
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(825,308)	(825,308)	0	(559,113)	(559,113)	0	(266,195)	(266,195)
		TOTAL ACCUMULATED DFIT	0	(113,903,688)	(113,903,688)	0	(77,753,230)	(77,753,230)	0	(36,150,458)	(36,150,458)
		NET GAS UTILITY PLANT	424,103,993	(22,874,799)	401,229,194	283,449,045	(12,222,134)	271,226,911	140,654,948	(10,652,665)	130,002,283

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.331%	31.669%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.746%	32.254%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended November 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
G-PLT NET GAS PLANT IN SERVICE	424,103,993	(22,874,799)	401,229,194	283,449,045	(12,222,134)	271,226,911	140,654,948	(10,652,665)	130,002,283	
OTHER ADJUSTMENTS:										
4 253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0	
4 190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0	
1 117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,049,570	4,049,570	0	1,681,494	1,681,494	
1 164100 Gas Inventory--Jackson Prairie	0	12,026,275	12,026,275	0	8,497,766	8,497,766	0	3,528,509	3,528,509	
4 252000 Customer Advances	(81,232)	(1,578)	(82,810)	(11,804)	(1,144)	(12,948)	(69,428)	(434)	(69,862)	
99 235199 Customer Deposits	(496,175)	0	(496,175)	(496,175)	0	(496,175)	0	0	0	
99 182302 WA Excess Nat Gas Line Extension	1,158,955	0	1,158,955	1,158,955	0	1,158,955	0	0	0	
99 283302 DFIT - WA Excess Nat Gas Line Extension	(405,634)	0	(405,634)	(405,634)	0	(405,634)	0	0	0	
C-WKC Working Capital	15,088,543	5,344,487	20,433,030	15,088,543	0	15,088,543	0	5,344,487	5,344,487	
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0	
TOTAL OTHER ADJUSTMENTS	15,264,457	23,100,248	38,364,705	15,333,885	12,546,192	27,880,077	(69,428)	10,554,056	10,484,628	
NET RATE BASE	439,368,450	225,449	439,593,899	298,782,930	324,058	299,106,988	140,585,520	(98,609)	140,486,911	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended November 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	7,883,762	7,883,762											
	Hydro (ED-AN)	10,214,675	10,214,675											
	Other (ED-AN)	9,493,411	9,493,411											
Total Electric Production		27,591,848	27,591,848											
Electric Transmission														
	ED-AN	11,738,609	11,738,609											
Total Electric Transmission		11,738,609	11,738,609											
Electric Distribution														
	ED-AN	41,159	41,159											
	ED-ID	16,122,758	16,122,758											
	ED-WA	27,677,343	27,677,343											
Total Electric Distribution		43,841,260	43,841,260											
Gas Underground Storage														
1	GD-AN	692,150	692,150		692,150	692,150		489,073	489,073		203,077	203,077		
	GD-OR	126,810		126,810										
Total Gas Underground Storage		818,960	692,150	126,810	692,150	692,150		489,073	489,073		203,077	203,077		
Gas Distribution														
6	GD-AN	64,599	64,599		64,599	64,599		44,141	44,141		20,458	20,458		
	GD-ID	4,843,004	4,843,004		4,843,004	4,843,004				4,843,004		4,843,004		
	GD-WA	9,741,240	9,741,240		9,741,240	9,741,240	9,741,240		9,741,240					
	GD-OR	6,529,793		6,529,793										
Total Gas Distribution		21,178,636	14,648,843	6,529,793	14,584,244	64,599	14,648,843	9,741,240	44,141	9,785,381	4,843,004	20,458	4,863,462	
General Plant														
	ED-AN	2,763,880	2,763,880											
	ED-ID	216,314	216,314											
	ED-WA	1,087,765	1,087,765											
7,4	CD-AA	18,378,385	13,108,567	3,667,958	1,601,860	3,667,958	3,667,958	2,659,233	2,659,233		1,008,725	1,008,725		
9,4	CD-AN	653,471	512,864	140,607		140,607	140,607	101,939	101,939		38,668	38,668		
9	CD-ID	343,335	269,460	73,875		73,875	73,875			73,875		73,875		
9	CD-WA	199,295	156,413	42,882		42,882	42,882	42,882	42,882					
8,4	GD-AA	278,541		193,959	84,582	193,959	193,959		140,618	140,618		53,341		
4	GD-AN	35,791	35,791			35,791	35,791		25,948	25,948		9,843		
	GD-ID	43,518	43,518			43,518	43,518				43,518	43,518		
	GD-WA	210,679	210,679			210,679	210,679	210,679	210,679					
	GD-OR	194,632		194,632										
Total General Plant		24,405,606	18,115,263	4,409,269	1,881,074	370,954	4,038,315	4,409,269	253,561	2,927,738	3,181,299	117,393	1,110,577	1,227,970
Total Depreciation Expense		129,574,919	101,286,980	19,750,262	8,537,677	14,955,198	4,795,064	19,750,262	9,994,801	3,460,952	13,455,753	4,960,397	1,334,112	6,294,509

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 1/24/2017 2:00 PM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended November 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	System Contract Demand	70.660%	29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	6	Actual Therms Purchased	68.331%	31.669%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended November 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	918,400	918,400											
Misc Intangible Plt (303000)	ED-AN	240,032	240,032											
Total Production/Transmission		1,158,432	1,158,432											
Distribution														
Franchises (302000)	ED-WA	24,153	24,153											
Misc Intangible Plt (303000)	ED-WA	3,259	3,259											
Total Distribution		27,412	27,412											
General Plant - 303000														
7,4	CD-AA	598,885	427,160	119,526	52,199		119,526	119,526		86,655	86,655		32,871	32,871
9,4	CD-AN	9,729	7,635	2,094			2,094	2,094		1,518	1,518		576	576
	GD-ID	14,942		14,942			14,942	14,942				14,942		14,942
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862			
	GD-OR	8,068			8,068									
Total General Plant - 303000		656,486	434,795	161,424	60,267	39,804	121,620	161,424	24,862	88,173	113,035	14,942	33,447	48,389
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	19,741,353	14,080,717	3,939,980	1,720,656		3,939,980	3,939,980		2,856,446	2,856,446		1,083,534	1,083,534
9,4	CD-AN	9,161	7,190	1,971			1,971	1,971		1,429	1,429		542	542
9,4	CD-ID	18,602	14,599	4,003		4,003		4,003				4,003		4,003
	ED-AN	634,813	634,813											
	ED-ID	4,747	4,747											
	ED-WA	911,050	911,050											
8,4	GD-AA	317,961		221,409	96,552		221,409	221,409		160,519	160,519		60,890	60,890
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX		21,637,687	15,653,116	4,167,363	1,817,208	4,003	4,163,360	4,167,363	3,018,394	3,018,394	4,003	1,144,966	1,148,969	
Gas Underground Storage														
1	GD-AN	228		228			228	228		161	161		67	67
Total Gas Underground Storage		228		228			228	228		161	161		67	67
General Plant - 390200, 396200														
7,4	CD-AA	22,197	15,832	4,430	1,935		4,430	4,430		3,212	3,212		1,218	1,218
4	ED-AN	43,980	43,980											
	GD-OR	0			0									
Total General Plant- 390200, 396200		66,177	59,812	4,430	1,935		4,430	4,430		3,212	3,212		1,218	1,218
Total Amortization Expense		23,546,422	17,333,567	4,333,445	1,879,410	43,807	4,289,638	4,333,445	24,862	3,109,940	3,134,802	18,945	1,179,698	1,198,643

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended November 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(295,866,937)	(295,866,937)											
	Hydro (ED-AN)	(124,394,141)	(124,394,141)											
	Other (ED-AN)	(109,226,183)	(109,226,183)											
Total Electric Production		(529,487,261)	(529,487,261)											
Electric Transmission														
	ED-AN	(209,594,797)	(209,594,797)											
Total Electric Transmission		(209,594,797)	(209,594,797)											
Electric Distribution														
	ED-AN	(74,636)	(74,636)											
	ED-ID	(189,796,593)	(189,796,593)											
	ED-WA	(304,402,173)	(304,402,173)											
Total Electric Distribution		(494,273,402)	(494,273,402)											
Gas Underground Storage														
1	GD-AN	(14,562,468)	(14,562,468)		(14,562,468)	(14,562,468)		(10,289,840)	(10,289,840)		(4,272,628)	(4,272,628)		
	GD-OR	(864,175)		(864,175)										
Total Gas Underground Storage		(15,426,643)	(14,562,468)	(864,175)	(14,562,468)	(14,562,468)		(10,289,840)	(10,289,840)		(4,272,628)	(4,272,628)		
Gas Distribution														
6	GD-AN	(1,632,363)	(1,632,363)			(1,632,363)	(1,632,363)		(1,115,410)	(1,115,410)		(516,953)	(516,953)	
	GD-ID	(67,901,897)	(67,901,897)		(67,901,897)	(67,901,897)					(67,901,897)		(67,901,897)	
	GD-WA	(131,134,735)	(131,134,735)		(131,134,735)	(131,134,735)	(131,134,735)			(131,134,735)				
	GD-OR	(102,225,451)		(102,225,451)										
Total Gas Distribution		(302,894,446)	(200,668,995)	(102,225,451)	(199,036,632)	(1,632,363)	(200,668,995)	(131,134,735)	(1,115,410)	(132,250,145)	(67,901,897)	(516,953)	(68,418,850)	
General Plant														
	ED-AN	(44,607,181)	(44,607,181)											
	ED-ID	(8,869,291)	(8,869,291)											
	ED-WA	(19,082,660)	(19,082,660)											
7,4	CD-AA	(49,103,286)	(35,023,410)	(9,800,034)	(4,279,842)	(9,800,034)	(9,800,034)		(7,104,927)	(7,104,927)		(2,695,107)	(2,695,107)	
9,4	CD-AN	(11,195,486)	(8,786,553)	(2,408,933)		(2,408,933)	(2,408,933)		(1,746,452)	(1,746,452)		(662,481)	(662,481)	
9	CD-ID	(5,538,234)	(4,346,572)	(1,191,662)		(1,191,662)	(1,191,662)				(1,191,662)		(1,191,662)	
9	CD-WA	(3,346,888)	(2,626,738)	(720,150)		(720,150)	(720,150)	(720,150)		(720,150)				
8,4	GD-AA	(2,062,570)		(1,436,250)	(626,320)	(1,436,250)	(1,436,250)		(1,041,267)	(1,041,267)		(394,983)	(394,983)	
4	GD-AN	(2,431,572)		(2,431,572)		(2,431,572)	(2,431,572)		(1,762,865)	(1,762,865)		(668,707)	(668,707)	
	GD-ID	(1,339,937)		(1,339,937)		(1,339,937)	(1,339,937)				(1,339,937)		(1,339,937)	
	GD-WA	(5,369,660)		(5,369,660)		(5,369,660)	(5,369,660)	(5,369,660)		(5,369,660)				
	GD-OR	(4,657,374)		(4,657,374)										
Total General Plant		(157,604,139)	(123,342,405)	(24,698,198)	(9,563,536)	(8,621,409)	(16,076,789)	(24,698,198)	(6,089,810)	(11,655,511)	(17,745,321)	(2,531,599)	(4,421,278)	(6,952,877)
Total Accumulated Depreciation		(1,709,280,688)	(1,356,697,865)	(239,929,661)	(112,653,162)	(207,658,041)	(32,271,620)	(239,929,661)	(137,224,545)	(23,060,761)	(160,285,306)	(70,433,496)	(9,210,859)	(79,644,355)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 1/24/2017 2:00 PM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended November 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	System Contract Demand	70.660%	29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	6	Actual Therms Purchased	68.331%	31.669%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended November 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	(10,064,821)	(10,064,821)												
Misc Intangible Plt (303000)	ED-AN	(1,352,939)	(1,352,939)												
Total Production/Transmission		(11,417,760)	(11,417,760)												
Distribution															
Franchises (302000)	ED-WA	(167,376)	(167,376)												
Misc Intangible Plt (303000)	ED-WA	(33,898)	(33,898)												
Total Distribution		(201,274)	(201,274)												
General Plant - 303000															
7,4	CD-AA	(1,860,336)	(1,326,903)	(371,286)	(162,147)		(371,286)	(371,286)		(269,179)	(269,179)	(102,107)	(102,107)		
9,4	CD-AN	(86,228)	(67,675)	(18,553)			(18,553)	(18,553)		(13,451)	(13,451)	(5,102)	(5,102)		
	GD-ID	(70,202)		(70,202)			(70,202)	(70,202)				(70,202)	(70,202)		
	GD-WA	(164,356)		(164,356)			(164,356)	(164,356)	(164,356)		(164,356)				
	GD-OR	(79,945)			(79,945)										
Total General Plant - 303000		(2,261,067)	(1,394,578)	(624,397)	(242,092)		(234,558)	(389,839)	(624,397)	(164,356)	(282,630)	(446,986)	(70,202)	(107,209)	(177,411)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(44,323,544)	(31,614,210)	(8,846,094)	(3,863,240)		(8,846,094)	(8,846,094)		(6,413,329)	(6,413,329)	(2,432,765)	(2,432,765)		
9,4	CD-AN	(33,822)	(26,545)	(7,277)			(7,277)	(7,277)		(5,276)	(5,276)	(2,001)	(2,001)		
9	CD-ID	(51,410)	(40,348)	(11,062)			(11,062)	(11,062)				(11,062)	(11,062)		
	ED-AN	(1,299,087)	(1,299,087)												
	ED-ID	(22,337)	(22,337)												
	ED-WA	(2,628,156)	(2,628,156)												
8,4	GD-AA	(967,012)		(673,369)	(293,643)		(673,369)	(673,369)		(488,186)	(488,186)	(185,183)	(185,183)		
4	GD-AN	0		0			0	0		0	0	0	0		
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031X		(49,325,368)	(35,630,683)	(9,537,802)	(4,156,883)		(11,062)	(9,526,740)	(9,537,802)		(6,906,791)	(6,906,791)	(11,062)	(2,619,949)	(2,631,011)
Gas Underground Storage															
1	GD-AN	(240,296)		(240,296)			(240,296)	(240,296)		(169,793)	(169,793)	(70,503)	(70,503)		
Total Gas Underground Storage		(240,296)		(240,296)			(240,296)	(240,296)		(169,793)	(169,793)	(70,503)	(70,503)		
General Plant - 390200, 396200															
7,4	CD-AA	(263,874)	(188,211)	(52,664)	(22,999)		(52,664)	(52,664)		(38,181)	(38,181)	(14,483)	(14,483)		
9	CD-ID	(4,537)	(3,561)	(976)			(976)	(976)				(976)	(976)		
9	CD-WA	(6,084)	(4,775)	(1,309)			(1,309)	(1,309)	(1,309)		(1,309)				
4	ED-AN	(110,666)	(110,666)												
	ED-WA	0	0												
	GD-WA	0		0			0	0	0		0				
	GD-OR	0			0										
Total General Plant - 390200, 396200		(385,161)	(307,213)	(54,949)	(22,999)		(2,285)	(52,664)	(54,949)	(1,309)	(38,181)	(39,490)	(976)	(14,483)	(15,459)
Total Accumulated Amortization		(63,830,926)	(48,951,508)	(10,457,444)	(4,421,974)		(247,905)	(10,209,539)	(10,457,444)	(165,665)	(7,397,395)	(7,563,060)	(82,240)	(2,812,144)	(2,894,384)

Allocation Ratios:

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

RESULTS OF OPERATIONS		Report ID:	
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-12E	
For Twelve Months Ended November 30, 2016			
Ending Balance Basis			

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	601,171	0	0	0	0	601,171	0	0	601,171	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,918,058	0	0	7,074,154	7,074,154	0	0	1,979,446	1,979,446	0	864,458	864,458
9	CD-WA / ID / AN	1,633,633	699,092	343,147	239,885	1,282,124	191,664	94,078	65,767	351,509	0	0	0
	TOTAL ACCOUNT	13,400,070	712,703	705,426	7,336,813	8,754,942	792,835	94,078	2,045,213	2,932,126	848,544	864,458	1,713,002
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,830,460	1,052,423	2,154,217	4,623,820	7,830,460	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,233,288	0	0	0	0	2,233,288	0	0	2,233,288	0	0	0
99	GD-OR / AS	3,604,553	0	0	0	0	0	0	0	0	3,604,553	0	3,604,553
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	102,098,761	0	0	72,822,962	72,822,962	0	0	20,376,871	20,376,871	0	8,898,928	8,898,928
9	CD-WA / ID / AN	24,707,091	5,586,345	5,616,217	8,188,304	19,390,866	1,531,560	1,539,749	2,244,916	5,316,225	0	0	0
	TOTAL ACCOUNT	140,474,153	6,638,768	7,770,434	85,635,086	100,044,288	3,764,848	1,539,749	22,621,787	27,926,384	3,604,553	8,898,928	12,503,481
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	8,318,275	2,592,261	0	5,726,014	8,318,275	0	0	0	0	0	0	0
99	GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	614,934	0	0	0	0	0	0	428,203	428,203	0	186,731	186,731
7	CD-AA	57,744,375	0	0	41,186,753	41,186,753	0	0	11,524,622	11,524,622	0	5,033,000	5,033,000
9	CD-WA / ID / AN	219,719	30,266	66,785	75,391	172,442	8,298	18,310	20,669	47,277	0	0	0
	TOTAL ACCOUNT	66,903,953	2,622,527	66,785	46,988,158	49,677,470	8,298	18,310	11,980,144	12,006,752	0	5,219,731	5,219,731
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	38,114,644	18,046,152	7,471,084	12,597,408	38,114,644	0	0	0	0	0	0	0
99	GD-WA / ID / AN	11,013,378	0	0	0	0	7,192,716	2,234,473	1,586,189	11,013,378	0	0	0
99	GD-OR / AS	4,117,916	0	0	0	0	0	0	0	0	4,117,916	0	4,117,916
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	580,212	0	0	413,842	413,842	0	0	115,799	115,799	0	50,571	50,571
9	CD-WA / ID / AN	6,032,164	1,963,013	835,730	1,935,480	4,734,223	538,182	229,125	530,634	1,297,941	0	0	0
	TOTAL ACCOUNT	59,858,314	20,009,165	8,306,814	14,946,730	43,262,709	7,730,898	2,463,598	2,232,622	12,427,118	4,117,916	50,571	4,168,487

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total		
	393000	Stores Equipment														
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,084,317	104,613	121,879	2,979,002	3,205,494	28,681	33,415	816,727	878,823	0	0	0	0	0
		TOTAL ACCOUNT	4,630,210	115,352	136,624	3,354,024	3,606,000	116,841	33,415	816,727	966,983	57,227	0	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment														
99		ED-WA / ID / AN	3,671,450	849,600	265,743	2,556,107	3,671,450	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,597,830	0	0	0	0	1,915,821	337,941	344,068	2,597,830	0	0	0	0	0
99		GD-OR / AS	951,077	0	0	0	0	0	0	0	0	951,077	0	951,077	0	
8		GD-AA	3,159,997	0	0	0	0	0	0	2,200,432	2,200,432	0	959,565	959,565	0	
7		CD-AA	12,858,892	0	0	9,171,733	9,171,733	0	0	2,566,378	2,566,378	0	1,120,781	1,120,781	0	
9		CD-WA / ID / AN	1,209,527	16,398	762,875	170,000	949,273	4,496	209,151	46,607	260,254	0	0	0	0	0
		TOTAL ACCOUNT	24,448,773	865,998	1,028,618	11,897,840	13,792,456	1,920,317	547,092	5,157,485	7,624,894	951,077	2,080,346	3,031,423	0	3,031,423
	394100	Electric Charging Stations														
99		ED-WA / ID / AN	51,258	0	0	51,258	51,258	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	51,258	0	0	51,258	51,258	0	0	0	0	0	0	0	0	0
	395000	Laboratory Equipment														
99		ED-WA / ID / AN	620,888	210,611	26,663	383,614	620,888	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	140,249	0	0	0	0	15,240	4,970	120,039	140,249	0	0	0	0	0
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917	0	
8		GD-AA	161,302	0	0	0	0	0	0	112,321	112,321	0	48,981	48,981	0	
7		CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0	31,000	31,000	0	
9		CD-WA / ID / AN	29,158	1,319	421	21,144	22,884	362	115	5,797	6,274	0	0	0	0	0
		TOTAL ACCOUNT	1,348,177	211,930	27,084	658,438	897,452	15,602	5,085	309,140	329,827	40,917	79,981	120,898	0	120,898

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	32,261,353	14,496,842	9,891,103	7,873,408	32,261,353	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,036,711	0	0	0	0	2,458,498	747,719	830,494	4,036,711	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	376,943	376,943	0	0	105,474	105,474	0	46,062	46,062	
9		CD-WA / ID / AN	1,265,106	254,350	311,589	426,954	992,893	69,733	85,426	117,054	272,213	0	0	0	
		TOTAL ACCOUNT	38,135,483	14,751,192	10,202,692	8,677,305	33,631,189	2,528,231	833,145	1,053,022	4,414,398	43,834	46,062	89,896	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	63,188,199	12,376,610	6,190,062	44,621,527	63,188,199	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,184,732	0	0	0	0	689,935	494,797	0	1,184,732	0	0	0	
99		GD-OR / AS	1,228,108	0	0	0	0	0	0	0	0	1,228,108	0	1,228,108	
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514	
7		CD-AA	37,819,777	0	0	26,975,334	26,975,334	0	0	7,548,071	7,548,071	0	3,296,372	3,296,372	
9		CD-WA / ID / AN	12,385,031	1,390,142	2,952,002	5,378,000	9,720,144	381,123	809,325	1,474,439	2,664,887	0	0	0	
		TOTAL ACCOUNT	116,798,779	13,766,752	9,142,064	76,974,861	99,883,677	1,071,058	1,304,122	9,713,928	12,089,108	1,228,108	3,597,886	4,825,994	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	141,145	0	0	141,145	141,145	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	394,492	0	0	281,375	281,375	0	0	78,733	78,733	0	34,384	34,384	
9		CD-WA / ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	0	
		TOTAL ACCOUNT	547,982	3,913	0	426,438	430,351	1,073	0	79,807	80,880	2,367	34,384	36,751	
		TOTAL GENERAL PLANT	466,597,152	59,698,300	37,386,541	256,946,951	354,031,792	17,950,001	6,838,594	56,009,875	80,798,470	10,894,543	20,872,347	31,766,890	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended November 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,621,934	335,477	0	10,286,457	10,621,934	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,907	0	0	6,407,862	6,407,862	0	0	1,793,008	1,793,008	0	783,037	
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0	0	
		TOTAL ACCOUNT	22,028,221	335,477	0	16,846,622	17,182,099	1,022,594	779,605	1,834,763	3,636,962	426,123	783,037	1,209,160
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,770,733	4,210,398	23,524	3,536,811	7,770,733	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	1,403,207	0	0	0	0	0	0	977,109	977,109	0	426,098	
7		CD-AA	60,788,747	0	0	43,358,182	43,358,182	0	0	12,132,218	12,132,218	0	5,298,347	
9		CD-WA / ID / AN	142,865	0	75,095	37,030	112,125	0	20,588	10,152	30,740	0	0	
		TOTAL ACCOUNT	70,105,552	4,210,398	98,619	46,932,023	51,241,040	0	20,588	13,119,479	13,140,067	0	5,724,445	5,724,445
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,544,138	0	0	4,667,672	4,667,672	0	0	1,306,079	1,306,079	0	570,387	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,544,138	0	0	4,667,672	4,667,672	0	0	1,306,079	1,306,079	0	570,387	570,387
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,918,864	71,918,864	0	0	20,123,892	20,123,892	0	8,788,448	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,918,864	71,918,864	0	0	20,123,892	20,123,892	0	8,788,448	8,788,448
		TOTAL	199,509,115	4,545,875	98,619	140,365,181	145,009,675	1,022,594	800,193	36,384,213	38,207,000	426,123	15,866,317	16,292,440

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended November 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(61,989,796)	(44,214,842)	(12,371,923)	(5,403,031)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(674,942)	(529,715)	(145,227)	0
7	283750 CD-AA	0	0	0	0
	Total	<u>(62,664,738)</u>	<u>(44,744,557)</u>	<u>(12,517,150)</u>	<u>(5,403,031)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended November 30, 2016
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES		2,877,364		2,877,364					2,877,364
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			0	0					0
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			2	2					2
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(10)	(10)					(10)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	69,482,787	31,228,630		100,711,417	54,394,244	25,884,143	15,088,543	5,344,487	
TOTAL		69,482,787	31,228,630	2,877,356	103,588,773	54,394,244	25,884,143	15,088,543	5,344,487	2,877,356

ALLOCATION RATIOS:

		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
1	Production/Transmission Ratio				34.370%		
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.326%	19.958%	8.716%	31.960%	27.501%	100.000%
99	Not Allocated						