

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended December 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	33,662,828	23,628,312	10,034,516
Adjustments			
Adjusted Gas Net Operating Income (Loss)	<u>33,662,828</u>	<u>23,628,312</u>	<u>10,034,516</u>
G-APL Gas Net Adjusted Rate Base	<u>450,608,195</u>	<u>305,004,900</u>	<u>145,603,295</u>
RATE OF RETURN	<u>7.471%</u>	<u>7.747%</u>	<u>6.892%</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 December 31, 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%	70.530%	29.470%
2	Input	Number of Customers Percent	12-01-2016 thru 12-31-2016	239,822 100.000%	158,677 66.164%	81,145 33.836%
3	G-OPS	Direct Distribution Operating Expense Percent	01-01-2016 thru 12-31-2016	14,310,909 100.000%	9,485,799 66.284%	4,825,110 33.716%
	Input	Jurisdictional 4-Factor Ratio	01-01-2016 thru 12-31-2016			
		Direct O & M Accounts 798 - 894		5,323,361	3,454,659	1,868,702
		Direct O & M Accounts 901 - 935		9,416,445	7,934,424	1,482,021
		Total		14,739,806	11,389,083	3,350,723
		Percentage		100.000%	77.268%	22.732%
		Direct Labor				
		Amount: Accounts 798 - 894		9,086,688	6,100,791	2,985,897
		Amount: Accounts 901 - 935		3,238,958	2,629,786	609,172
		Total		12,325,646	8,730,577	3,595,069
		Percentage		100.000%	70.833%	29.167%
		Total Number of Customers		239,822	158,677	81,145
		Percentage		100.000%	66.164%	33.836%
		Total Direct Plant		428,218,603	286,411,181	141,807,422
		Percentage		100.000%	66.884%	33.116%
4		Total Four Factor Allocators Percent		400.000%	281.149%	118.851%
				100.000%	70.287%	29.713%
6	Input	Actual Therms Purchased Percent	01-01-2016 thru 12-31-2016	239,934,423 100.000%	163,799,341 68.268%	76,135,082 31.732%

RESULTS OF OPERATIONS	Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended December 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Input		01-01-2015 thru 12-31-2015	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%

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RESULTS OF OPERATIONS	Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended December 31, 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 December 31, 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 %		01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
			100.000%	0.000%	90.350%	9.650%
10 Actual Annual Throughput		01-01-2016 thru 12-31-2016	System	Washington	Idaho	
Percent			226,090,634	154,438,073	71,652,561	
			100.000%	68.308%	31.692%	
11 Book Depreciation		01-01-2016 thru 12-31-2016	19,969,961	13,516,845	6,453,116	
Percent			100.000%	67.686%	32.314%	
12 Net Gas Plant (before DFIT)		12-01-2016 thru 12-31-2016	524,010,032	354,417,239	169,592,793	
Percent			100.000%	67.636%	32.364%	
13 G-PLT Net Gas General Plant		12-01-2016 thru 12-31-2016	59,140,579	42,273,768	16,866,811	
Percent			100.000%	71.480%	28.520%	
14 Net Allocated Schedule M's		01-01-2016 thru 12-31-2016	-57,604,253	-38,706,399	-18,897,854	
Percent			100.000%	67.194%	32.806%	
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 December 31, 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	134,731,498	0	134,731,498	94,232,728	0	94,232,728	40,498,770	0	40,498,770
99	4812XX Commercial - Firm & Interruptible	64,302,531	0	64,302,531	46,086,954	0	46,086,954	18,215,577	0	18,215,577
99	4813XX Industrial-Firm	2,949,493	0	2,949,493	1,791,920	0	1,791,920	1,157,573	0	1,157,573
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	274,594	0	274,594	244,681	0	244,681	29,913	0	29,913
99	499XXX Unbilled Revenue	5,023,140	0	5,023,140	3,741,237	0	3,741,237	1,281,903	0	1,281,903
TOTAL SALES TO ULTIMATE CUSTOMERS		207,281,256	0	207,281,256	146,097,520	0	146,097,520	61,183,736	0	61,183,736
OTHER OPERATING REVENUES:										
99	483XXX Sales for Resale	90,362,067	0	90,362,067	61,018,231	0	61,018,231	29,343,836	0	29,343,836
4	488000 Miscellaneous Service Revenues	20,715	0	20,715	10,659	0	10,659	10,056	0	10,056
99	4893XX Transportation Revenues	5,081,346	0	5,081,346	4,595,206	0	4,595,206	486,140	0	486,140
99	493000 Rent from Gas Property	2,536	0	2,536	2,536	0	2,536	0	0	0
4	495XXX Other Gas Revenues	14,985,138	203,140	15,188,278	11,316,140	142,781	11,458,921	3,668,998	60,359	3,729,357
99	496100 Provision for Rate Refund	(2,767,455)	0	(2,767,455)	(2,767,455)	0	(2,767,455)	0	0	0
TOTAL OTHER OPERATING REVENUES		107,684,347	203,140	107,887,487	74,175,317	142,781	74,318,098	33,509,030	60,359	33,569,389
TOTAL GAS REVENUES		314,965,603	203,140	315,168,743	220,272,837	142,781	220,415,618	94,692,766	60,359	94,753,125
PRODUCTION EXPENSES:										
G-804	804/805 City Gate Purchases	165,100,525	0	165,100,525	112,604,705	0	112,604,705	52,495,820	0	52,495,820
99	808XXX Net Natural Gas Storage Transactions	4,246,278	0	4,246,278	3,201,534	0	3,201,534	1,044,744	0	1,044,744
99	811000 Gas Used for Products Extraction	(400,575)	0	(400,575)	(269,320)	0	(269,320)	(131,255)	0	(131,255)
10	813000 Other Gas Expenses	0	1,343,985	1,343,985	0	918,049	918,049	0	425,936	425,936
99	813010 Gas Technology Institute (GTI) Expenses	99,142	0	99,142	69,651	0	69,651	29,491	0	29,491
TOTAL PRODUCTION EXPENSES		169,045,370	1,343,985	170,389,355	115,606,570	918,049	116,524,619	53,438,800	425,936	53,864,736
UNDERGROUND STORAGE EXPENSES:										
1	814000 Supervision & Engineering	0	16,127	16,127	0	11,374	11,374	0	4,753	4,753
1	824000 Other Expenses	0	637,774	637,774	0	449,822	449,822	0	187,952	187,952
1	837000 Other Equipment	0	727,087	727,087	0	512,814	512,814	0	214,273	214,273
TOTAL UNDERGROUND STORAGE OPER EXP		0	1,380,988	1,380,988	0	974,010	974,010	0	406,978	406,978
G-DEPX	Depreciation Expense-Underground Storage	0	697,427	697,427	0	491,895	491,895	0	205,532	205,532
G-AMTX	Amortization Expense-Underground Storage	0	227	227	0	160	160	0	67	67
G-OTX	Taxes Other Than FIT	0	298,351	298,351	0	210,427	210,427	0	87,924	87,924
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA		0	996,005	996,005	0	702,482	702,482	0	293,523	293,523

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended December 31, 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	2,376,993	2,376,993	0	1,676,492	1,676,492	0	700,501	700,501

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For Twelve Months Ended December 31, 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	491,500	1,155,560	1,647,060	408,462	765,951	1,174,413	83,038	389,609	472,647
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,391,334	1,007,301	4,398,635	2,432,683	667,679	3,100,362	958,651	339,622	1,298,273
3	875000	Measuring & Reg Sta Exp-General	91,152	0	91,152	58,765	0	58,765	32,387	0	32,387
3	876000	Measuring & Reg Sta Exp-Industrial	5,154	0	5,154	3,066	0	3,066	2,088	0	2,088
3	877000	Measuring & Reg Sta Exp-City Gate	118,839	7,184	126,023	62,908	4,762	67,670	55,931	2,422	58,353
3	878000	Meter & House Regulator Expenses	580,597	38,140	618,737	369,364	25,281	394,645	211,233	12,859	224,092
3	879000	Customer Installation Expenses	1,942,890	124,692	2,067,582	1,161,385	82,651	1,244,036	781,505	42,041	823,546
3	880000	Other Expenses	1,712,915	659,444	2,372,359	1,251,528	437,106	1,688,634	461,387	222,338	683,725
3	881000	Rents	0	42,504	42,504	0	28,173	28,173	0	14,331	14,331
	MAINTENANCE										
3	885000	Supervision & Engineering	168,658	1,883	170,541	79,337	1,248	80,585	89,321	635	89,956
3	887000	Mains	1,195,288	3,580	1,198,868	790,563	2,373	792,936	404,725	1,207	405,932
3	889000	Measuring & Reg Sta Exp-General	217,701	23,131	240,832	147,331	15,332	162,663	70,370	7,799	78,169
3	890000	Measuring & Reg Sta Exp-Industrial	267,830	0	267,830	202,738	0	202,738	65,092	0	65,092
3	891000	Measuring & Reg Sta Exp-City Gate	94,247	0	94,247	45,268	0	45,268	48,979	0	48,979
3	892000	Services	2,597,431	2,151	2,599,582	1,522,955	1,426	1,524,381	1,074,476	725	1,075,201
3	893000	Meters & House Regulators	1,425,836	598,064	2,023,900	942,447	396,421	1,338,868	483,389	201,643	685,032
3	894000	Other Equipment	9,537	203,012	212,549	6,999	134,564	141,563	2,538	68,448	70,986
	TOTAL DISTRIBUTION OPERATING EXP		14,310,909	3,866,646	18,177,555	9,485,799	2,562,967	12,048,766	4,825,110	1,303,679	6,128,789
G-DEPX	Depreciation Expense-Distribution		14,668,139	98,708	14,766,847	9,798,450	67,386	9,865,836	4,869,689	31,322	4,901,011
G-OTX	Taxes Other Than FIT		15,401,188	0	15,401,188	12,806,578	0	12,806,578	2,594,610	0	2,594,610
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		30,069,327	98,708	30,168,035	22,605,028	67,386	22,672,414	7,464,299	31,322	7,495,621
	TOTAL DISTRIBUTION EXPENSES		44,380,236	3,965,354	48,345,590	32,090,827	2,630,353	34,721,180	12,289,409	1,335,001	13,624,410

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended December 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	212,655	212,655	0	140,701	140,701	0	71,954	71,954
2	902000	Meter Reading Expenses	2,008,413	83,465	2,091,878	1,805,699	55,224	1,860,923	202,714	28,241	230,955
2	903XXX	Customer Records & Collection Expenses	1,023,220	4,890,788	5,914,008	693,309	3,235,941	3,929,250	329,911	1,654,847	1,984,758
2	904000	Uncollectible Accounts	0	1,989,960	1,989,960	0	1,316,637	1,316,637	0	673,323	673,323
2	905000	Misc Customer Accounts	0	153,854	153,854	0	101,796	101,796	0	52,058	52,058
TOTAL CUSTOMER ACCOUNTS EXPENSES		3,031,633	7,330,722	10,362,355	2,499,008	4,850,299	7,349,307	532,625	2,480,423	3,013,048	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	8,164,525	131,106	8,295,631	6,954,267	86,745	7,041,012	1,210,258	44,361	1,254,619
2	909000	Advertising	1,138	689,789	690,927	100	456,392	456,492	1,038	233,397	234,435
2	910000	Misc Customer Service & Info Exp	0	148,335	148,335	0	98,144	98,144	0	50,191	50,191
TOTAL CUSTOMER SERVICE & INFO EXP		8,165,663	969,230	9,134,893	6,954,367	641,281	7,595,648	1,211,296	327,949	1,539,245	
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	

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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	113,821	8,986,588	9,100,409	76,675	6,316,403	6,393,078	37,146	2,670,185	2,707,331
4	921000	Office Supplies & Expenses	6,737	1,171,684	1,178,421	6,737	823,542	830,279	0	348,142	348,142
4	922000	Admin. Expenses Transferred - Credit	0	(19,751)	(19,751)	0	(13,882)	(13,882)	0	(5,869)	(5,869)
4	923000	Outside Services Employed	71,026	1,964,407	2,035,433	67,917	1,380,723	1,448,640	3,109	583,684	586,793
4	924000	Property Insurance Premium	0	317,484	317,484	0	223,150	223,150	0	94,334	94,334
4	925XXX	Injuries and Damages	144	893,399	893,543	101	627,943	628,044	43	265,456	265,499
4	926XXX	Employee Pensions and Benefits	29,887	390,131	420,018	29,887	274,211	304,098	0	115,920	115,920
4	928000	Regulatory Commission Expenses	853,672	270,086	1,123,758	639,188	189,835	829,023	214,484	80,251	294,735
4	930000	Miscellaneous General Expenses	36,195	1,132,944	1,169,139	25,123	796,312	821,435	11,072	336,632	347,704
4	931000	Rents	8,886	287,202	296,088	8,886	201,866	210,752	0	85,336	85,336
4	935000	Maintenance of General Plant	337,738	2,606,204	2,943,942	256,320	1,831,823	2,088,143	81,418	774,381	855,799
TOTAL ADMIN & GEN OPERATING EXP			1,458,106	18,000,378	19,458,484	1,110,834	12,651,926	13,762,760	347,272	5,348,452	5,695,724
G-DEPX	Depreciation Expense-General Plant		442,355	4,063,333	4,505,688	303,119	2,855,995	3,159,114	139,236	1,207,338	1,346,574
G-AMTX	Amortization Expense - General Plant - 303000		39,804	121,620	161,424	24,862	85,483	110,345	14,942	36,137	51,079
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		4,003	4,250,991	4,254,994	0	2,987,894	2,987,894	4,003	1,263,097	1,267,100
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	3,987	3,987	0	2,802	2,802	0	1,185	1,185
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(198,133)	0	(198,133)	0	0	0	(198,133)	0	(198,133)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	168,136	0	168,136	0	0	0	168,136	0	168,136
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			456,165	8,439,931	8,896,096	327,981	5,932,174	6,260,155	128,184	2,507,757	2,635,941
TOTAL ADMIN & GENERAL EXPENSES			1,914,271	26,440,309	28,354,580	1,438,815	18,584,100	20,022,915	475,456	7,856,209	8,331,665
TOTAL EXPENSES BEFORE FIT			226,537,173	42,426,593	268,963,766	158,589,587	29,300,574	187,890,161	67,947,586	13,126,019	81,073,605
NET OPERATING INCOME (LOSS) BEFORE FIT					46,204,977			32,525,457			13,679,520
G-FIT	FEDERAL INCOME TAX				(1,982,067)			(1,024,243)			(957,824)
G-FIT	DEFERRED FEDERAL INCOME TAX				14,549,380			9,938,878			4,610,502
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(25,164)			(17,490)			(7,674)
GAS NET OPERATING INCOME (LOSS)					33,662,828			23,628,312			10,034,516

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended December 31, 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%		70.530%		29.470%			
G-ALL 2	Number of Customers		100.000%		66.164%		33.836%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		66.284%		33.716%			
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		70.287%		29.713%			
G-ALL 10	Actual Annual Throughput		100.000%		68.308%		31.692%			
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 December 31, 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	87,925	203,140	291,065	87,925	142,781	230,706	0	60,359	60,359
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,001	0	4,500,001	3,036,788	0	3,036,788	1,463,213	0	1,463,213
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	(421,449)	0	(421,449)	476,763	0	476,763	(898,212)	0	(898,212)
4	495328	RESIDENTIAL DECOUPLING DEFERRE	9,613,280	0	9,613,280	7,006,612	0	7,006,612	2,606,668	0	2,606,668
4	495329	AMORTIZATION RES DECOUPLING DE	(982,554)	0	(982,554)	(982,554)	0	(982,554)	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	2,461,209	0	2,461,209	1,963,880	0	1,963,880	497,329	0	497,329
4	495339	AMORTIZATION NON-RES DECOUPLIN	(273,274)	0	(273,274)	(273,274)	0	(273,274)	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	14,985,138	203,140	15,188,278	11,316,140	142,781	11,458,921	3,668,998	60,359	3,729,357

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ALLOCATION OF PURCHASED GAS COSTS
For Twelve Months Ended December 31, 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	109,907,075	0	109,907,075	74,352,996	0	74,352,996	35,554,079	0	35,554,079
1	804001	Pipeline Demand Costs	25,737,751	0	25,737,751	18,180,688	0	18,180,688	7,557,063	0	7,557,063
1	804002	Transport Variable Charges	1,055,181	0	1,055,181	745,301	0	745,301	309,880	0	309,880
6	804010	Gas Costs - Fixed Hedge	6,656	0	6,656	3,057	0	3,057	3,599	0	3,599
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	489,929	0	489,929	331,299	0	331,299	158,630	0	158,630
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	9,624,724	0	9,624,724	6,598,070	0	6,598,070	3,026,654	0	3,026,654
6	804700	Gas Costs - Offsystem Bookout	785,617	0	785,617	534,406	0	534,406	251,211	0	251,211
6	804711	Gas Costs - Offsystem Bookout Offset	(785,617)	0	(785,617)	(534,406)	0	(534,406)	(251,211)	0	(251,211)
6	804730	Gas Costs - Intracompany LDC Gas	7,384,484	0	7,384,484	4,987,475	0	4,987,475	2,397,009	0	2,397,009
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(10,383,783)	0	(10,383,783)	(6,704,184)	0	(6,704,184)	(3,679,599)	0	(3,679,599)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	21,278,508	0	21,278,508	14,110,003	0	14,110,003	7,168,505	0	7,168,505
		TOTAL PURCHASED GAS COSTS	165,100,525	0	165,100,525	112,604,705	0	112,604,705	52,495,820	0	52,495,820

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	6	Actual Therms Purchased	100.000%	68.268%	31.732%
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 December 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	252,423	131,106	383,529	204,532	86,745	291,277	47,891	44,361	92,252
99	908600	Public Purpose Tariff Rider Expense Offset	7,414,708	0	7,414,708	6,401,933	0	6,401,933	1,012,775	0	1,012,775
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	379,554	0	379,554	229,962	0	229,962	149,592	0	149,592
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			8,164,525	131,106	8,295,631	6,954,267	86,745	7,041,012	1,210,258	44,361	1,254,619

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.164%	33.836%
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 December 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.75%	52.75%
2	Cost of Debt		5.157%	5.120%
	Total Cost of Debt		2.720%	2.701%
	Total Weighted Cost		2.720%	2.701%
G-APL	Net Rate Base	450,608,195	305,004,900	145,603,295
	Interest Deduction for FIT Calculation	12,228,878	8,296,133	3,932,745
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 December 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	315,168,743	220,415,618	94,753,125
G-OPS	Operating & Maintenance Expense	228,903,630	158,255,110	70,648,520
G-OPS	Book Deprec/Amort and Reg Amortizations	24,360,597	16,618,046	7,742,551
G-OTX	Taxes Other than FIT	15,699,539	13,017,005	2,682,534
	Net Operating Income Before FIT	46,204,977	32,525,457	13,679,520
G-INT	Less: Interest Expense	12,228,878	8,296,133	3,932,745
G-SCM	Schedule M Adjustments	(39,639,147)	(27,155,733)	(12,483,414)
	Taxable Net Operating Income	(5,663,048)	(2,926,409)	(2,736,639)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(1,982,067)	(1,024,243)	(957,824)
G-DTE	Deferred FIT	14,549,380	9,938,878	4,610,502
99	411400 Amortized Investment Tax Credit	(25,164)	(17,490)	(7,674)
	Total FIT/Deferred FIT & ITC	12,542,149	8,897,145	3,645,004

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ITEMS		G-SCM-12E
For Twelve Months Ended December 31, 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	15,154,300	9,236,295	24,390,595	10,126,432	6,491,617	16,618,049	5,027,868	2,744,678	7,772,546
12	997001	Contributions In Aid of Construction	0	339,208	339,208	0	229,427	229,427	0	109,781	109,781
2	997002	Injuries and Damages	0	6,800	6,800	0	4,499	4,499	0	2,301	2,301
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	669,424	669,424	0	470,518	470,518	0	198,906	198,906
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	10,894,725	0	10,894,725	7,405,819	0	7,405,819	3,488,906	0	3,488,906
4	997015	Airplane Lease Payments	0	173,967	173,967	0	122,276	122,276	0	51,691	51,691
12	997016	Redemption Expense Amortization	0	290,491	290,491	0	196,476	196,476	0	94,015	94,015
4	997020	FAS87 Current Pension Accrual	0	419,631	419,631	0	294,946	294,946	0	124,685	124,685
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(10,397,212)	0	(10,397,212)	(8,191,427)	0	(8,191,427)	(2,205,785)	0	(2,205,785)
12	997032	Interest Rate Swaps	0	(10,562,134)	(10,562,134)	0	(7,143,805)	(7,143,805)	0	(3,418,329)	(3,418,329)
4	997033	DSM Tariff Rider	640,309	0	640,309	656,453	0	656,453	(16,144)	0	(16,144)
12	997048	AFUDC	0	(665,539)	(665,539)	0	(450,144)	(450,144)	0	(215,395)	(215,395)
11	997049	Tax Depreciation	0	(49,953,270)	(49,953,270)	0	(33,811,370)	(33,811,370)	0	(16,141,900)	(16,141,900)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	460,777	0	460,777	229,962	0	229,962	230,815	0	230,815
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(534,972)	(534,972)	0	(362,101)	(362,101)	0	(172,871)	(172,871)
4	997081	Deferred Compensation	0	(66,176)	(66,176)	0	(46,513)	(46,513)	0	(19,663)	(19,663)
4	997082	Meal Disallowances	0	133,517	133,517	0	93,845	93,845	0	39,672	39,672
4	997083	Paid Time Off	0	67,121	67,121	0	47,177	47,177	0	19,944	19,944
2	997084	Customer Uncollectibles	0	98,222	98,222	0	64,988	64,988	0	33,234	33,234
99	997098	Provision for Rate Refund	2,548,243	0	2,548,243	2,767,455	0	2,767,455	(219,212)	0	(219,212)
12	997101	Repairs 481 (a)	0	(7,256,838)	(7,256,838)	0	(4,908,235)	(4,908,235)	0	(2,348,603)	(2,348,603)
12	997102	Amort Idaho Earnings Test (254229)	(60,144)	0	(60,144)	0	0	0	(60,144)	0	(60,144)
99	997103	Def Project Compass	168,136	0	168,136	0	0	0	168,136	0	168,136
99	997105	WA Nat Gas Line Extension	(1,444,028)	0	(1,444,028)	(1,444,028)	0	(1,444,028)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	19,301,142	(57,604,253)	(39,639,147)	11,550,666	(38,706,399)	(27,155,733)	6,414,440	(18,897,854)	(12,483,414)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.530%	29.470%
G-ALL	2	Number of Customers	100.000%	66.164%	33.836%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	68.268%	31.732%
G-ALL	11	Book Depreciation	100.000%	67.686%	32.314%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.636%	32.364%
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 December 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	15,570,227	10,462,258	5,107,969
99	410100	Deferred Federal Income Tax Exp	(822,486)	(417,971)	(404,515)
		SUBTOTAL	14,747,741	10,044,287	4,703,454
14	411100	Deferred Federal Income Tax Expense - Allocated	(37,089)	(24,922)	(12,167)
99	411100	Deferred Federal Income Tax Exp	(161,272)	(80,487)	(80,785)
		SUBTOTAL	(198,361)	(105,409)	(92,952)
		Total Deferred Federal Income Tax Expense	14,549,380	9,938,878	4,610,502

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	67.194%	32.806%
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 December 31, 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	298,351	298,351	0	210,427	210,427	0	87,924	87,924
		TOTAL UNDERGROUND STORAGE TAX	0	298,351	298,351	0	210,427	210,427	0	87,924	87,924
		DISTRIBUTION									
99	408110	State Excise Tax	5,497,280	0	5,497,280	5,497,280	0	5,497,280	0	0	0
99	408120	Municipal Occupation & License Tax	6,252,530	0	6,252,530	5,188,440	0	5,188,440	1,064,090	0	1,064,090
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	3,590,906	0	3,590,906	2,120,858	0	2,120,858	1,470,048	0	1,470,048
99	409100	State Income Tax	60,472	0	60,472	0	0	0	60,472	0	60,472
		TOTAL DISTRIBUTION TAX	15,401,188	0	15,401,188	12,806,578	0	12,806,578	2,594,610	0	2,594,610
		TOTAL TAXES OTHER THAN FIT	15,401,188	298,351	15,699,539	12,806,578	210,427	13,017,005	2,594,610	87,924	2,682,534

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
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RESULTS OF OPERATIONS	Report ID: G-PLT-12E
GAS UTILITY PLANT	
For Twelve Months Ended December 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	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	1,289,600	2,312,194	779,605	545,163	1,324,768
4	3031XX	Misc Intangible IT Plant (3031XX)	20,588	34,863,372	34,883,960	0	24,504,418	24,504,418	20,588	10,358,954	10,379,542
TOTAL INTANGIBLE PLANT			1,822,787	36,698,135	38,520,922	1,022,594	25,794,018	26,816,612	800,193	10,904,117	11,704,310
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,195,606	1,195,606	0	841,490	841,490	0	354,116	354,116
1	351XXX	Structures & Improvements	0	2,012,967	2,012,967	0	1,419,746	1,419,746	0	593,221	593,221
1	352XXX	Wells	0	18,783,800	18,783,800	0	13,248,214	13,248,214	0	5,535,586	5,535,586
1	353000	Lines	0	1,044,477	1,044,477	0	736,670	736,670	0	307,807	307,807
1	354000	Compressor Station Equipment	0	12,136,481	12,136,481	0	8,559,860	8,559,860	0	3,576,621	3,576,621
1	355000	Measuring & Regulating Equipment	0	807,235	807,235	0	569,343	569,343	0	237,892	237,892
1	356000	Purification Equipment	0	403,713	403,713	0	284,739	284,739	0	118,974	118,974
1	357000	Other Equipment	0	2,102,298	2,102,298	0	1,482,751	1,482,751	0	619,547	619,547
TOTAL UNDERGROUND STORAGE PLANT			0	38,486,577	38,486,577	0	27,142,813	27,142,813	0	11,343,764	11,343,764
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	932,771	0	932,771	568,032	0	568,032	364,739	0	364,739
6	376000	Mains	303,606,464	2,512,521	306,118,985	198,893,035	1,715,248	200,608,283	104,713,429	797,273	105,510,702
6	378000	Measuring & Reg Station Equip-General	5,814,292	127,101	5,941,393	3,592,928	86,769	3,679,697	2,221,364	40,332	2,261,696
6	379000	Measuring & Reg Station Equip-City Gate	6,857,913	0	6,857,913	2,354,606	0	2,354,606	4,503,307	0	4,503,307
6	380000	Services	214,896,727	0	214,896,727	146,070,841	0	146,070,841	68,825,886	0	68,825,886
6	381000	Meters	76,065,445	0	76,065,445	52,520,303	0	52,520,303	23,545,142	0	23,545,142
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	3,361,271	0	3,361,271	2,591,276	0	2,591,276	769,995	0	769,995
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			611,809,876	2,639,622	614,449,498	406,778,209	1,802,017	408,580,226	205,031,667	837,605	205,869,272
GENERAL PLANT											
4	389XXX	Land & Land Rights	886,913	2,045,213	2,932,126	792,835	1,437,519	2,230,354	94,078	607,694	701,772
4	390XXX	Structures & Improvements	5,306,941	22,747,243	28,054,184	3,764,848	15,988,355	19,753,203	1,542,093	6,758,888	8,300,981
4	391XXX	Office Furniture & Equipment	107,394	12,303,985	12,411,379	89,084	8,648,102	8,737,186	18,310	3,655,883	3,674,193
4	392XXX	Transportation Equipment	11,234,668	2,340,985	13,575,653	8,640,549	1,645,408	10,285,957	2,594,119	695,577	3,289,696
4	393000	Stores Equipment	150,256	840,852	991,108	116,841	591,010	707,851	33,415	249,842	283,257
4	394000	Tools, Shop & Garage Equipment	2,467,409	5,307,065	7,774,474	1,920,317	3,730,177	5,650,494	547,092	1,576,888	2,123,980

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12E
For Twelve Months Ended December 31, 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	217,286	232,888	5,086	91,855	96,941
4	396XXX	Power Operated Equipment	3,361,375	1,053,023	4,414,398	2,528,231	740,138	3,268,369	833,144	312,885	1,146,029
4	397XXX	Communications Equipment	2,379,568	11,455,069	13,834,637	1,071,058	8,051,424	9,122,482	1,308,510	3,403,645	4,712,155
4	398000	Miscellaneous Equipment	1,073	77,983	79,056	1,073	54,812	55,885	0	23,171	23,171
		TOTAL GENERAL PLANT	25,916,285	58,480,559	84,396,844	18,940,438	41,104,231	60,044,669	6,975,847	17,376,328	24,352,175
		TOTAL PLANT IN SERVICE	639,548,948	136,304,893	775,853,841	426,741,241	95,843,079	522,584,320	212,807,707	40,461,814	253,269,521
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,607,405)	(14,607,405)	0	(10,302,603)	(10,302,603)	0	(4,304,802)	(4,304,802)
G-ADEP		Distribution Plant	(199,959,275)	(1,671,855)	(201,631,130)	(131,686,420)	(1,141,342)	(132,827,762)	(68,272,855)	(530,513)	(68,803,368)
G-ADEP		General Plant	(8,798,653)	(16,429,208)	(25,227,861)	(6,203,636)	(11,547,598)	(17,751,234)	(2,595,017)	(4,881,610)	(7,476,627)
		TOTAL ACCUMULATED DEPRECIATION	(208,757,928)	(32,708,468)	(241,466,396)	(137,890,056)	(22,991,543)	(160,881,599)	(70,867,872)	(9,716,925)	(80,584,797)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(237,875)	(399,975)	(637,850)	(166,428)	(281,130)	(447,558)	(71,447)	(118,845)	(190,292)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(11,395)	(9,459,446)	(9,470,841)	0	(6,648,761)	(6,648,761)	(11,395)	(2,810,685)	(2,822,080)
G-AAAMT		Underground Storage	0	(240,315)	(240,315)	0	(169,494)	(169,494)	0	(70,821)	(70,821)
G-AAAMT		General Plant - 390200, 396200	(2,285)	(26,119)	(28,404)	(1,309)	(18,358)	(19,667)	(976)	(7,761)	(8,737)
		TOTAL ACCUMULATED AMORTIZATION	(251,555)	(10,125,855)	(10,377,410)	(167,737)	(7,117,743)	(7,285,480)	(83,818)	(3,008,112)	(3,091,930)
		TOTAL ACCUMULATED DEPR/AMORT	(209,009,483)	(42,834,323)	(251,843,806)	(138,057,793)	(30,109,286)	(168,167,079)	(70,951,690)	(12,725,037)	(83,676,727)
		NET GAS UTILITY PLANT before DFIT	430,539,465	93,470,570	524,010,035	288,683,448	65,733,793	354,417,241	141,856,017	27,736,777	169,592,794
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(97,625,354)	(97,625,354)	0	(66,029,884)	(66,029,884)	0	(31,595,470)	(31,595,470)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(14,849,128)	(14,849,128)	0	(10,433,131)	(10,433,131)	0	(4,415,997)	(4,415,997)
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	(816,851)	(816,851)	0	(552,485)	(552,485)	0	(264,366)	(264,366)
		TOTAL ACCUMULATED DFIT	0	(113,291,333)	(113,291,333)	0	(77,015,500)	(77,015,500)	0	(36,275,833)	(36,275,833)
		NET GAS UTILITY PLANT	430,539,465	(19,820,763)	410,718,702	288,683,448	(11,281,707)	277,401,741	141,856,017	(8,539,056)	133,316,961

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	68.268%	31.732%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.636%	32.364%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended December 31, 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	430,539,465	(19,820,763)	410,718,702	288,683,448	(11,281,707)	277,401,741	141,856,017	(8,539,056)	133,316,961
		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	4,042,119	4,042,119	0	1,688,945	1,688,945
1	164100	Gas Inventory--Jackson Prairie	0	6,852,133	6,852,133	0	4,832,809	4,832,809	0	2,019,324	2,019,324
4	252000	Customer Advances	(81,232)	2,320	(78,912)	(11,804)	1,631	(10,173)	(69,428)	689	(68,739)
99	235199	Customer Deposits	(503,160)	0	(503,160)	(503,160)	0	(503,160)	0	0	0
99	182302	WA Excess Nat Gas Line Extension	1,444,028	0	1,444,028	1,444,028	0	1,444,028	0	0	0
99	283302	DFIT - WA Excess Nat Gas Line Extension	(505,410)	0	(505,410)	(505,410)	0	(505,410)	0	0	0
C-WKC		Working Capital	18,302,946	8,646,804	26,949,750	18,302,946	0	18,302,946	0	8,646,804	8,646,804
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	18,657,172	21,232,321	39,889,493	18,726,600	8,876,559	27,603,159	(69,428)	12,355,762	12,286,334
		NET RATE BASE	449,196,637	1,411,558	450,608,195	307,410,048	(2,405,148)	305,004,900	141,786,589	3,816,706	145,603,295

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
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 December 31, 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)	7,896,219	7,896,219											
	Hydro (ED-AN)	10,415,486	10,415,486											
	Other (ED-AN)	9,532,167	9,532,167											
Total Electric Production		27,843,872	27,843,872											
Electric Transmission														
	ED-AN	11,798,386	11,798,386											
Total Electric Transmission		11,798,386	11,798,386											
Electric Distribution														
	ED-AN	41,227	41,227											
	ED-ID	16,188,033	16,188,033											
	ED-WA	27,857,743	27,857,743											
Total Electric Distribution		44,087,003	44,087,003											
Gas Underground Storage														
1	GD-AN	697,427		697,427		697,427	697,427		491,895	491,895		205,532	205,532	
	GD-OR	127,426			127,426									
Total Gas Underground Storage		824,853		697,427	127,426	697,427	697,427		491,895	491,895		205,532	205,532	
Gas Distribution														
6	GD-AN	98,708		98,708		98,708	98,708		67,386	67,386		31,322	31,322	
	GD-ID	4,869,689		4,869,689		4,869,689	4,869,689				4,869,689		4,869,689	
	GD-WA	9,798,450		9,798,450		9,798,450	9,798,450	9,798,450		9,798,450				
	GD-OR	6,581,776			6,581,776									
Total Gas Distribution		21,348,623		14,766,847	6,581,776	14,668,139	98,708	14,766,847	9,798,450	67,386	9,865,836	4,869,689	31,322	4,901,011
General Plant														
	ED-AN	2,758,223	2,758,223											
	ED-ID	218,967	218,967											
	ED-WA	1,075,384	1,075,384											
7,4	CD-AA	18,161,134	12,953,611	3,624,599	1,582,924		3,624,599	3,624,599		2,547,622	2,547,622		1,076,977	1,076,977
9,4	CD-AN	737,218	578,591	158,627			158,627	158,627		111,494	111,494		47,133	47,133
9	CD-ID	346,192	271,702	74,490		74,490	74,490				74,490		74,490	
9	CD-WA	210,342	165,083	45,259		45,259	45,259	45,259		45,259				
8,4	GD-AA	351,208		244,560	106,648		244,560	244,560		171,894	171,894		72,666	72,666
4	GD-AN	35,547		35,547		35,547	35,547		24,985	24,985		10,562	10,562	
	GD-ID	64,746		64,746		64,746	64,746				64,746		64,746	
	GD-WA	257,860		257,860		257,860	257,860	257,860		257,860				
	GD-OR	193,368			193,368									
Total General Plant		24,410,189	18,021,561	4,505,688	1,882,940	442,355	4,063,333	4,505,688	303,119	2,855,995	3,159,114	139,236	1,207,338	1,346,574
Total Depreciation Expense		130,312,926	101,750,822	19,969,962	8,592,142	15,110,494	4,859,468	19,969,962	10,101,569	3,415,276	13,516,845	5,008,925	1,444,192	6,453,117

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 2/6/2017 2:36 PM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended December 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	System Contract Demand	70.530%	29.470%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	70.287%	29.713%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	6	Actual Therms Purchased	68.268%	31.732%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended December 31, 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	918,401	918,401												
Misc Intangible Plt (303000)	ED-AN	240,009	240,009												
Total Production/Transmission		1,158,410	1,158,410												
Distribution															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	3,535	3,535												
Total Distribution		27,688	27,688												
General Plant - 303000															
7,4	CD-AA	598,896	427,169	119,527	52,200		119,527	119,527		84,012	84,012		35,515	35,515	
9,4	CD-AN	9,729	7,636	2,093			2,093	2,093		1,471	1,471		622	622	
	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	7,642			7,642										
Total General Plant - 303000		656,071	434,805	161,424	59,842		39,804	121,620	161,424	24,862	85,483	110,345	14,942	36,137	51,079
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	20,190,215	14,400,873	4,029,563	1,759,779		4,029,563	4,029,563		2,832,259	2,832,259		1,197,304	1,197,304	
9,4	CD-AN	9,483	7,443	2,040			2,040	2,040		1,434	1,434		606	606	
9,4	CD-ID	18,602	14,599	4,003			4,003	4,003				4,003		4,003	
	ED-AN	652,856	652,856												
	ED-ID	4,747	4,747												
	ED-WA	894,590	894,590												
8,4	GD-AA	315,059		219,388	95,671		219,388	219,388		154,201	154,201		65,187	65,187	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		22,085,552	15,975,108	4,254,994	1,855,450		4,003	4,250,991	4,254,994	2,987,894	2,987,894		4,003	1,263,097	1,267,100
Gas Underground Storage															
1	GD-AN	227		227			227	227		160	160		67	67	
Total Gas Underground Storage		227		227			227	227		160	160		67	67	
General Plant - 390200, 396200															
7,4	CD-AA	19,977	14,249	3,987	1,741		3,987	3,987		2,802	2,802		1,185	1,185	
4	ED-AN	46,096	46,096												
	GD-OR	0			0										
Total General Plant- 390200, 396200		66,073	60,345	3,987	1,741		3,987	3,987		2,802	2,802		1,185	1,185	
Total Amortization Expense		23,994,021	17,656,356	4,420,632	1,917,033		43,807	4,376,825	4,420,632	24,862	3,076,339	3,101,201	18,945	1,300,486	1,319,431

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	70.530%	29.470%
8 Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4 Jurisdictional 4-Factor Rat	70.287%	29.713%
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 December 31, 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)	(295,455,326)	(295,455,326)											
	Hydro (ED-AN)	(122,766,709)	(122,766,709)											
	Other (ED-AN)	(109,752,186)	(109,752,186)											
Total Electric Production		(527,974,221)	(527,974,221)											
Electric Transmission														
	ED-AN	(207,099,715)	(207,099,715)											
Total Electric Transmission		(207,099,715)	(207,099,715)											
Electric Distribution														
	ED-AN	(78,128)	(78,128)											
	ED-ID	(190,299,398)	(190,299,398)											
	ED-WA	(305,046,582)	(305,046,582)											
Total Electric Distribution		(495,424,108)	(495,424,108)											
Gas Underground Storage														
1	GD-AN	(14,607,405)	(14,607,405)		(14,607,405)	(14,607,405)		(10,302,603)	(10,302,603)		(4,304,802)	(4,304,802)		
	GD-OR	(875,787)		(875,787)										
Total Gas Underground Storage		(15,483,192)	(14,607,405)	(875,787)	(14,607,405)	(14,607,405)		(10,302,603)	(10,302,603)		(4,304,802)	(4,304,802)		
Gas Distribution														
6	GD-AN	(1,671,855)	(1,671,855)			(1,671,855)		(1,141,342)	(1,141,342)		(530,513)	(530,513)		
	GD-ID	(68,272,855)	(68,272,855)		(68,272,855)	(68,272,855)				(68,272,855)		(68,272,855)		
	GD-WA	(131,686,420)	(131,686,420)		(131,686,420)	(131,686,420)	(131,686,420)		(131,686,420)					
	GD-OR	(102,418,442)		(102,418,442)										
Total Gas Distribution		(304,049,572)	(201,631,130)	(102,418,442)	(199,959,275)	(1,671,855)	(201,631,130)	(131,686,420)	(1,141,342)	(132,827,762)	(68,272,855)	(530,513)	(68,803,368)	
General Plant														
	ED-AN	(44,849,487)	(44,849,487)											
	ED-ID	(8,808,859)	(8,808,859)											
	ED-WA	(19,321,097)	(19,321,097)											
7,4	CD-AA	(50,184,418)	(35,794,538)	(10,015,806)	(4,374,074)	(10,015,806)	(10,015,806)		(7,039,810)	(7,039,810)		(2,975,996)	(2,975,996)	
9,4	CD-AN	(11,404,204)	(8,950,362)	(2,453,842)		(2,453,842)	(2,453,842)		(1,724,732)	(1,724,732)		(729,110)	(729,110)	
9	CD-ID	(5,582,271)	(4,381,134)	(1,201,137)		(1,201,137)	(1,201,137)				(1,201,137)		(1,201,137)	
9	CD-WA	(3,657,104)	(2,870,205)	(786,899)		(786,899)	(786,899)	(786,899)		(786,899)				
8,4	GD-AA	(2,157,338)		(1,502,241)	(655,097)	(1,502,241)	(1,502,241)		(1,055,880)	(1,055,880)		(446,361)	(446,361)	
4	GD-AN	(2,457,319)		(2,457,319)		(2,457,319)	(2,457,319)		(1,727,176)	(1,727,176)		(730,143)	(730,143)	
	GD-ID	(1,393,880)		(1,393,880)		(1,393,880)	(1,393,880)				(1,393,880)		(1,393,880)	
	GD-WA	(5,416,737)		(5,416,737)		(5,416,737)	(5,416,737)	(5,416,737)		(5,416,737)				
	GD-OR	(4,701,295)		(4,701,295)										
Total General Plant		(159,934,009)	(124,975,682)	(25,227,861)	(9,730,466)	(8,798,653)	(16,429,208)	(25,227,861)	(6,203,636)	(11,547,598)	(17,751,234)	(2,595,017)	(4,881,610)	(7,476,627)
Total Accumulated Depreciation		(1,709,964,817)	(1,355,473,726)	(241,466,396)	(113,024,695)	(208,757,928)	(32,708,468)	(241,466,396)	(137,890,056)	(22,991,543)	(160,881,599)	(70,867,872)	(9,716,925)	(80,584,797)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 2/6/2017 2:36 PM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended December 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	System Contract Demand	70.530%	29.470%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	70.287%	29.713%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	6	Actual Therms Purchased	68.268%	31.732%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended December 31, 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	(10,141,354)	(10,141,354)											
Misc Intangible Plt (303000)	ED-AN	(1,372,941)	(1,372,941)											
Total Production/Transmission		(11,514,295)	(11,514,295)											
Distribution														
Franchises (302000)	ED-WA	(169,389)	(169,389)											
Misc Intangible Plt (303000)	ED-WA	(34,411)	(34,411)											
Total Distribution		(203,800)	(203,800)											
General Plant - 303000														
7,4	CD-AA	(1,910,247)	(1,362,503)	(381,247)	(166,497)		(381,247)	(381,247)		(267,967)	(267,967)	(113,280)	(113,280)	
9,4	CD-AN	(87,039)	(68,311)	(18,728)			(18,728)	(18,728)		(13,163)	(13,163)	(5,565)	(5,565)	
	GD-ID	(71,447)		(71,447)		(71,447)	(71,447)	(71,447)				(71,447)	(71,447)	
	GD-WA	(166,428)		(166,428)		(166,428)	(166,428)	(166,428)	(166,428)		(166,428)			
	GD-OR	(80,618)			(80,618)									
Total General Plant - 303000		(2,315,779)	(1,430,814)	(637,850)	(247,115)	(237,875)	(399,975)	(637,850)	(166,428)	(281,130)	(447,558)	(71,447)	(118,845)	(190,292)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(44,453,625)	(31,706,993)	(8,872,054)	(3,874,578)		(8,872,054)	(8,872,054)		(6,235,901)	(6,235,901)	(2,636,153)	(2,636,153)	
9,4	CD-AN	(34,910)	(27,398)	(7,512)			(7,512)	(7,512)		(5,280)	(5,280)	(2,232)	(2,232)	
9	CD-ID	(52,960)	(41,565)	(11,395)		(11,395)	(11,395)	(11,395)				(11,395)	(11,395)	
	ED-AN	(1,362,550)	(1,362,550)											
	ED-ID	(22,732)	(22,732)											
	ED-WA	(2,695,110)	(2,695,110)											
8,4	GD-AA	(832,754)		(579,880)	(252,874)		(579,880)	(579,880)		(407,580)	(407,580)	(172,300)	(172,300)	
4	GD-AN	0		0		0	0	0		0	0	0	0	
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031X		(49,454,641)	(35,856,348)	(9,470,841)	(4,127,452)	(11,395)	(9,459,446)	(9,470,841)		(6,648,761)	(6,648,761)	(11,395)	(2,810,685)	(2,822,080)
Gas Underground Storage														
1	GD-AN	(240,315)		(240,315)			(240,315)	(240,315)		(169,494)	(169,494)	(70,821)	(70,821)	
Total Gas Underground Storage		(240,315)		(240,315)			(240,315)	(240,315)		(169,494)	(169,494)	(70,821)	(70,821)	
General Plant - 390200, 396200														
7,4	CD-AA	(130,866)	(93,341)	(26,119)	(11,406)		(26,119)	(26,119)		(18,358)	(18,358)	(7,761)	(7,761)	
9	CD-ID	(4,537)	(3,561)	(976)		(976)	(976)	(976)				(976)	(976)	
9	CD-WA	(6,084)	(4,775)	(1,309)		(1,309)	(1,309)	(1,309)	(1,309)		(1,309)			
4	ED-AN	(114,669)	(114,669)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0		0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(256,156)	(216,346)	(28,404)	(11,406)	(2,285)	(26,119)	(28,404)	(1,309)	(18,358)	(19,667)	(976)	(7,761)	(8,737)
Total Accumulated Amortization		(63,984,986)	(49,221,603)	(10,377,410)	(4,385,973)	(251,555)	(10,125,855)	(10,377,410)	(167,737)	(7,117,743)	(7,285,480)	(83,818)	(3,008,112)	(3,091,930)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS		Report ID:	
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-12E	
For Twelve Months Ended December 31, 2016			
Ending Balance Basis			

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	System Contract Demand	70.530%	29.470%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	70.287%	29.713%
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 December 31, 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	0	0
99		GD-WA / ID / AN	601,171	0	0	0	0	601,171	0	0	0	601,171	0	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	0	848,544	
8		GD-AA	0	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	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	8,094,586	1,052,423	2,416,083	4,626,080	8,094,586	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,233,288	0	0	0	0	2,233,288	0	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	0	3,604,553	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	102,478,015	0	0	73,093,469	73,093,469	0	0	20,452,562	20,452,562	0	8,931,984	8,931,984		
9		CD-WA / ID / AN	24,949,267	5,586,345	5,624,765	8,369,823	19,580,933	1,531,560	1,542,093	2,294,681	5,368,334	0	0	0		
		TOTAL ACCOUNT	141,359,709	6,638,768	8,040,848	86,089,372	100,768,988	3,764,848	1,542,093	22,747,243	28,054,184	3,604,553	8,931,984	12,536,537		
	391XXX	Office Furniture & Equipment														
99		ED-WA / ID / AN	8,382,466	2,656,452	0	5,726,014	8,382,466	0	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	0	
99		GD-OR / AS	0	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	59,271,284	0	0	42,275,836	42,275,836	0	0	11,829,363	11,829,363	0	5,166,085	5,166,085		
9		CD-WA / ID / AN	683,946	324,933	66,785	145,063	536,781	89,084	18,310	39,771	147,165	0	0	0		
		TOTAL ACCOUNT	68,959,280	2,981,385	66,785	48,146,913	51,195,083	89,084	18,310	12,303,987	12,411,381	0	5,352,816	5,352,816		
	392XXX	Transportation Equipment														
99		ED-WA / ID / AN	38,781,329	18,262,202	7,658,756	12,860,371	38,781,329	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	12,144,252	0	0	0	0	8,084,705	2,364,994	1,694,553	12,144,252	0	0	0		
99		GD-OR / AS	4,212,262	0	0	0	0	0	0	0	0	4,212,262	0	0	4,212,262	
8		GD-AA	0	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	6,114,249	2,027,436	835,730	1,935,480	4,798,646	555,844	229,125	530,634	1,315,603	0	0	0		
		TOTAL ACCOUNT	61,832,304	20,289,638	8,494,486	15,209,693	43,993,817	8,640,549	2,594,119	2,340,986	13,575,654	4,212,262	50,571	4,262,833		

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 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	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	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	
9		CD-WA / ID / AN	4,196,439	104,613	121,879	3,066,999	3,293,491	28,681	33,415	840,852	902,948	0	0	
		TOTAL ACCOUNT	4,742,332	115,352	136,624	3,442,021	3,693,997	116,841	33,415	840,852	991,108	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,966,283	849,600	265,743	2,850,940	3,966,283	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,636,264	0	0	0	0	1,915,821	337,941	382,502	2,636,264	0	0	
99		GD-OR / AS	951,077	0	0	0	0	0	0	0	951,077	0	951,077	
8		GD-AA	3,311,835	0	0	0	0	0	0	2,306,163	2,306,163	1,005,672	1,005,672	
7		CD-AA	12,886,025	0	0	9,191,086	9,191,086	0	0	2,571,793	2,571,793	0	1,123,146	
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	
		TOTAL ACCOUNT	24,961,011	865,998	1,028,618	12,212,026	14,106,642	1,920,317	547,092	5,307,065	7,774,474	951,077	2,128,818	3,079,895
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	51,258	0	0	51,258	51,258	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	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	
		TOTAL ACCOUNT	51,258	0	0	51,258	51,258	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	915,711	210,611	26,663	678,437	915,711	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	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0	40,917	
8		GD-AA	161,302	0	0	0	0	0	0	112,321	112,321	48,981	48,981	
7		CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0	31,000	
9		CD-WA / ID / AN	29,158	1,319	421	21,144	22,884	362	115	5,797	6,274	0	0	
		TOTAL ACCOUNT	1,643,000	211,930	27,084	953,261	1,192,275	15,602	5,085	309,140	329,827	40,917	79,981	120,898

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,261,354	14,805,581	9,582,365	7,873,408	32,261,354	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	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	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	
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	
		TOTAL ACCOUNT	38,135,484	15,059,931	9,893,954	8,677,305	33,631,190	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	63,758,934	12,650,489	6,177,253	44,931,192	63,758,934	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	
99		GD-OR / AS	1,228,108	0	0	0	0	0	0	0	0	1,228,108	0	
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	
7		CD-AA	43,613,731	0	0	31,107,930	31,107,930	0	0	8,704,428	8,704,428	0	3,801,373	
9		CD-WA / ID / AN	15,123,198	1,390,142	2,968,009	7,510,989	11,869,140	381,123	813,713	2,059,222	3,254,058	0	0	
		TOTAL ACCOUNT	125,901,635	14,040,631	9,145,262	83,550,111	106,736,004	1,071,058	1,308,510	11,455,068	13,834,636	1,228,108	4,102,887	5,330,995
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	141,145	0	0	141,145	141,145	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	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	385,353	0	0	274,857	274,857	0	0	76,909	76,909	0	33,587	
9		CD-WA / ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	
		TOTAL ACCOUNT	538,843	3,913	0	419,920	423,833	1,073	0	77,983	79,056	2,367	33,587	35,954
		TOTAL GENERAL PLANT	481,524,926	60,920,249	37,539,087	266,088,693	364,548,029	18,940,438	6,975,847	58,480,559	84,396,844	10,988,889	21,591,164	32,580,053

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 December 31, 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	194,057	0	0	152,302	152,302	0	0	41,755	41,755	0	0	
		TOTAL ACCOUNT	22,028,220	335,477	0	16,846,621	17,182,098	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	7,962,273	4,212,292	23,524	3,726,457	7,962,273	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	1,243,567	0	0	0	0	0	0	865,945	865,945	0	377,622	
7		CD-AA	62,941,502	0	0	44,893,656	44,893,656	0	0	12,561,865	12,561,865	0	5,485,981	
9		CD-WA / ID / AN	181,605	0	75,095	67,434	142,529	0	20,588	18,488	39,076	0	0	
		TOTAL ACCOUNT	72,328,947	4,212,292	98,619	48,687,547	52,998,458	0	20,588	13,446,298	13,466,886	0	5,863,603	5,863,603
	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	6,479,511	0	0	4,621,576	4,621,576	0	0	1,293,181	1,293,181	0	564,754	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,479,511	0	0	4,621,576	4,621,576	0	0	1,293,181	1,293,181	0	564,754	564,754
	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	201,667,882	4,547,769	98,619	142,074,608	146,720,996	1,022,594	800,193	36,698,134	38,520,921	426,123	15,999,842	16,425,965

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 December 31, 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	(73,669,371)	(52,545,416)	(14,702,933)	(6,421,022)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(679,442)	(533,246)	(146,196)	0
7	283750 CD-AA	0	0	0	0
	Total	<u>(74,348,813)</u>	<u>(53,078,662)</u>	<u>(14,849,129)</u>	<u>(6,421,022)</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 December 31, 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		2,933,680		2,933,680					2,933,680
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			0	0					0
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(4)	(4)					(4)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	73,853,508	37,949,419		111,802,927	55,550,562	29,302,615	18,302,946	8,646,804	
TOTAL		73,853,508	37,949,419	2,933,676	114,736,603	55,550,562	29,302,615	18,302,946	8,646,804	2,933,676

ALLOCATION RATIOS:

		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
1	Production/Transmission Ratio				34.270%		
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.326%	19.958%	8.716%	31.730%	29.713%	100.000%
99	Not Allocated						