

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: G-ROR-12A
GAS RATE OF RETURN For Twelve Months Ended June 30, 2016 Average of Monthly Averages Basis	

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	27,922,263	18,412,162	9,510,101
Adjustments			
Adjusted Gas Net Operating Income (Loss)	<u>27,922,263</u>	<u>18,412,162</u>	<u>9,510,101</u>
G-APL Gas Net Adjusted Rate Base	413,748,829	280,301,295	133,447,534
RATE OF RETURN	<u>6.749%</u>	<u>6.569%</u>	<u>7.126%</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 June 30, 2016
 Average of Monthly Averages Basis

Report ID:
G-ALL-12A

Based on Data from:		System	Washington	Idaho
1	Input	System Contract Demand	01-01-2012 thru 12-31-2014	
			100.000%	70.660%
				29.340%
2	Input	Number of Customers - AMA Percent	07-01-2015 thru 06-30-2016	
			234,469	79,133
			100.000%	33.750%
3	G-OPS	Direct Distribution Operating Expense Percent	07-01-2015 thru 06-30-2016	
			14,764,891	4,216,343
			100.000%	28.557%
	Input	Jurisdictional 4-Factor Ratio Direct O & M Accounts 798 - 894 Direct O & M Accounts 901 - 935 Total Percentage	01-01-2015 thru 12-31-2015	
			5,739,125	1,674,175
			7,045,594	372,529
			12,784,719	2,046,704
			100.000%	16.009%
		Direct Labor Amount: Accounts 798 - 894 Amount: Accounts 901 - 935 Total Percentage		
			7,974,843	2,351,335
			2,684,546	504,953
			10,659,389	2,856,288
			100.000%	26.796%
		Total Number of Customers Percentage		
			235,378	79,406
			100.000%	33.736%
		Total Direct Plant Percentage		
			396,169,656	132,572,965
			100.000%	33.464%
4		Total Four Factor Allocators Percent		
			400.000%	110.004%
			100.000%	27.501%
6	Input	Actual Therms Purchased Percent	07-01-2015 thru 06-30-2016	
			230,215,491	72,627,378
			100.000%	31.548%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended June 30, 2016

Average of Monthly Averages Basis

Report ID:

G-ALL-12A

AVISTA UTILITIES

01-01-2015 thru 12-31-2015

Input	Elec/Gas North/Oregon 4-Factor	Electric	Gas North	Oregon Gas
Direct O & M Accts 500 - 894		57,859,575	7,660,811	3,349,776
Direct O & M Accts 901 - 935		30,725,388	6,803,561	2,941,222
Direct O & M Accts 901 - 905 Utility 9 Only		3,701,516	1,502,320	XXXXXX
Adjustments		0		
Total		92,286,479	15,966,692	6,290,998
Percentage		80.569%	13.939%	5.492%
Direct Labor Accts 500 - 894		54,197,331	12,273,957	5,062,426
Direct Labor Accts 901 - 935		3,297,361	193,627	1,785,914
Direct Labor Accts 901 - 905 Utility 9 Only		7,263,025	3,545,970	XXXXXX
Total		64,757,717	16,013,554	6,848,340
Percentage		73.908%	18.276%	7.816%
Number of Customers at		374,962	235,378	99,354
Percentage		52.834%	33.166%	14.000%
Net Direct Plant		2,309,776,654	427,886,508	223,754,392
Percentage		77.995%	14.449%	7.556%
Total Percentages		285,306%	79.830%	34.864%
Average (CD AA)		71.326%	19.958%	8.716%

AVISTA UTILITIES

RESULTS OF OPERATIONS GAS ALLOCATION PERCENTAGES For Twelve Months Ended June 30, 2016 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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01-01-2015 thru 12-31-2015

Input	Gas North/Oregon 4-Factor	Electric	Gas North	Oregon Gas
Direct O & M Accts 580 - 894	7,274,832	0	7,274,832	3,181,003
Direct O & M Accts 901 - 935	6,419,305	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	15,196,457	0	15,196,457	5,956,109
Percentage	100.000%	0.000%	71.842%	28.158%
Direct Labor Accts 580 - 894	9,025,326	0	9,025,326	3,722,520
Direct Labor Accts 901 - 935	158,227	0	158,227	1,459,403
Direct Labor Accts 901 - 905 Utility 9 Only	3,545,970	0	3,545,970	XXXXXX
Total	12,729,523	0	12,729,523	5,181,923
Percentage	100.000%	0.000%	71.069%	28.931%
Number of Customers at Percentage	334,732	0	235,378	99,354
	100.000%	0.000%	70.318%	29.682%
Net Direct Plant Percentage	642,075,757	0	419,325,758	222,749,999
	100.000%	0.000%	65.308%	34.692%
Total Percentages Average (GD AA)	400,000%	0.000%	278.538%	121.462%
	100.000%	0.000%	69.634%	30.366%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended June 30, 2016
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

01-01-2015 thru 12-31-2015

AVISTA UTILITIES

Input	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%
Average (CD AN/ID/WA)	100.000%	78.482%	21.518%	0.000%

Gas North/Oregon JP Factor %	Total	Electric	Gas North	Oregon Gas
	100.000%	0.000%	90.350%	9.650%
Actual Annual Throughput Percent				
System	222,800,448	152,719,401	70,081,047	
Idaho	100.000%	68.545%	31.455%	
Book Depreciation Percent				
System	19,197,983	13,060,399	6,137,584	
Idaho	100.000%	68.030%	31.970%	
Net Gas Plant (before DFIT) - AMA Percent				
System	481,878,236	324,935,790	156,942,446	
Idaho	100.000%	67.431%	32.569%	
G-PLT Net Gas General Plant - AMA Percent				
System	53,881,631	39,242,398	14,639,233	
Idaho	100.000%	72.831%	27.169%	
Net Allocated Schedule M's - AMA Percent				
System	-62,052,785	-41,653,953	-20,398,832	
Idaho	100.000%	67.127%	32.873%	
Input Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis
 Ref/Basis Account Description

AVISTA UTILITIES

Report ID:
G-OPS-12A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

TOTAL UNDERGROUND STORAGE EXPENSES	0	2,218,852	2,218,852	0	1,567,841	1,567,841	0	651,011	651,011
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RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended June 30, 2016		
Average of Monthly Averages Basis		
Ref/Basis Account	Description	

AVISTA UTILITIES

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****					
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:							
OPERATION							
3	870000	Supervision & Engineering	483,795	1,131,153	1,614,948	0	0
3	871000	Distribution Load Dispatching	0	0	0	0	0
3	874000	Mains & Services Expenses	3,496,088	857,324	4,353,412	2,712,269	3,324,767
3	875000	Measuring & Reg Sta Exp-General	98,477	0	98,477	64,566	64,566
3	876000	Measuring & Reg Sta Exp-Industrial	7,757	0	7,757	5,260	5,260
3	877000	Measuring & Reg Sta Exp-City Gate	124,222	7,184	131,406	60,548	65,680
3	878000	Meter & House Regulator Expenses	834,997	74,613	909,610	720,901	774,207
3	879000	Customer Installation Expenses	1,958,484	121,326	2,079,810	1,183,822	1,270,501
3	880000	Other Expenses	1,468,640	709,877	2,178,517	1,120,042	1,627,199
3	881000	Rents	0	39,720	39,720	0	28,377
MAINTENANCE							
3	885000	Supervision & Engineering	160,404	1,883	162,287	75,937	1,345
3	887000	Mains	1,377,821	3,580	1,381,401	978,036	2,558
3	889000	Measuring & Reg Sta Exp-General	238,939	11,935	250,874	168,767	8,527
3	890000	Measuring & Reg Sta Exp-Industrial	241,366	127	241,493	198,950	91
3	891000	Measuring & Reg Sta Exp-City Gate	103,798	0	103,798	52,384	0
3	892000	Services	2,697,258	2,817	2,700,075	1,735,310	2,013
3	893000	Meters & House Regulators	1,463,521	650,367	2,113,888	1,051,340	464,642
3	894000	Other Equipment	9,324	160,957	170,281	7,202	114,993
		TOTAL DISTRIBUTION OPERATING EXP	14,764,891	3,772,863	18,537,754	10,548,548	2,695,448
							13,243,996
							4,216,343
							1,077,415
							5,293,758
DEPRECIATION EXPENSES:							
G-DEPX		Depreciation Expense-Distribution	14,139,691	64,600	14,204,291	9,423,455	44,220
G-OTX		Taxes Other Than FIT	15,789,385	0	15,789,385	13,305,776	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	29,929,076	64,600	29,993,676	22,729,231	44,220
							22,773,451
							7,199,845
							20,380
							1,097,795
							12,513,983

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended June 30, 2016		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

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	226,715	226,715	0	150,199	150,199	0	76,516	76,516
2	902000	Meter Reading Expenses	1,887,003	107,531	1,994,534	1,695,931	71,239	1,767,170	191,072	36,292	227,364
2	903XXX	Customer Records & Collection Expenses	934,075	4,924,391	5,858,466	618,612	3,262,409	3,881,021	315,463	1,661,982	1,977,445
2	904000	Uncollectible Accounts	0	1,946,001	1,946,001	0	1,289,226	1,289,226	0	656,775	656,775
2	905000	Misc Customer Accounts	0	189,161	189,161	0	125,319	125,319	0	63,842	63,842
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,821,078	7,393,799	10,214,877	2,314,543	4,898,392	7,212,935	506,535	2,495,407	3,001,942
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	6,740,802	227,463	6,968,265	6,078,144	150,694	6,228,838	662,658	76,769	739,427
2	909000	Advertising	0	657,746	657,746	0	435,757	435,757	0	221,989	221,989
2	910000	Misc Customer Service & Info Exp	0	109,892	109,892	0	72,803	72,803	0	37,089	37,089
TOTAL CUSTOMER SERVICE & INFO EXP			6,740,802	995,101	7,735,903	6,078,144	659,254	6,737,398	662,658	335,847	998,505
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-12A
For Twelve Months Ended June 30, 2016		
Average of Monthly Averages Basis		
Ref/Basis Account	Description	

AVISTA UTILITIES

		***** SYSTEM ***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
ADMINISTRATIVE & GENERAL EXPENSES:							
4	920000	102,117	8,662,382	8,764,499	70,681	6,280,140	6,350,821
4	921000	7,081	1,139,138	1,146,219	7,081	825,864	832,945
4	922000	0	(19,694)	(19,694)	0	(14,278)	(14,278)
4	923000	14,381	2,158,503	2,172,884	14,381	1,564,893	1,579,274
4	924000	0	314,341	314,341	0	227,894	227,894
4	925XXX	5,925	895,659	901,584	5,882	649,344	655,226
4	926XXX	15,249	321,098	336,347	15,249	232,793	248,042
4	928000	884,723	257,862	1,142,585	631,639	186,947	818,586
4	930000	41,237	1,138,862	1,180,099	28,787	825,664	854,451
4	931000	8,848	284,520	293,368	8,848	206,274	215,122
4	935000	343,314	2,446,195	2,789,509	259,878	1,773,467	2,033,345
	TOTAL ADMIN & GEN OPERATING EXP	1,422,875	17,598,866	19,021,741	1,042,426	12,759,002	13,801,428
G-DEPX	Depreciation Expense-General Plant	371,290	3,962,079	4,333,369	253,673	2,872,468	3,126,141
G-AMTX	Amortization Expense - General Plant - 303000	35,722	121,032	156,754	24,862	87,747	112,609
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 391	3,190	4,040,942	4,044,132	0	2,929,643	2,929,643
G-AMTX	Amortization Expense-General Plant - 390200, 391	0	5,316	5,316	0	3,854	3,854
99	407025	0	0	0	0	0	0
99	407229	(580,553)	0	(580,553)	0	0	0
99	407335	0	0	0	0	0	0
99	407368	84,068	0	84,068	0	0	0
99	407425	0	0	0	0	0	0
99	407468	(384,565)	0	(384,565)	0	0	0
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(470,848)	8,129,369	7,658,521	278,535	5,893,712	6,172,247
	TOTAL ADMIN & GENERAL EXPENSES	952,027	25,728,235	26,680,262	1,320,961	18,652,714	19,973,675
	TOTAL EXPENSES BEFORE FIT	243,584,636	41,491,462	285,076,098	171,199,551	29,421,300	200,620,851
	NET OPERATING INCOME (LOSS) BEFORE FIT			38,994,571			25,508,740
G-FIT	FEDERAL INCOME TAX			(5,156,182)			(3,940,273)
G-FIT	DEFERRED FEDERAL INCOME TAX			16,256,918			11,055,937
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(28,428)			(19,086)
	GAS NET OPERATING INCOME (LOSS)			27,922,263			18,412,162
	TOTAL ADMIN & GENERAL EXPENSES						
	TOTAL EXPENSES BEFORE FIT						
	NET OPERATING INCOME (LOSS) BEFORE FIT						
	FEDERAL INCOME TAX						
	DEFERRED FEDERAL INCOME TAX						
	AMORTIZED INVESTMENT TAX CREDIT						
	GAS NET OPERATING INCOME (LOSS)						

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended June 30, 2016		
Average of Monthly Averages Basis		
Ref/Basis Account	Description	

AVISTA UTILITIES

***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
Direct	Allocated	Direct	Allocated	Direct	Allocated
Total		Total		Total	
	100.000%		70.660%		29.340%
	100.000%		66.250%		33.750%
	100.000%		71.443%		28.557%
	100.000%		72.499%		27.501%
	100.000%		68.545%		31.455%
	0.000%		0.000%		0.000%

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand
G-ALL 2	Number of Customers - AMA
G-ALL 3	Direct Distribution Operating Expense
G-ALL 4	Jurisdictional 4-Factor Ratio
G-ALL 10	Actual Annual Throughput
G-ALL 99	Not Allocated

RESULTS OF OPERATIONS
GAS ALLOCATION OF OTHER REVENUE
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
G-495-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU	92,063	189,723	281,786	92,063	137,547	229,610	0	52,176	52,176
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,000	0	4,500,000	3,029,250	0	3,029,250	1,470,750	0	1,470,750
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 DEFERRAL	(1,349,895)	0	(1,349,895)	(549,798)	0	(549,798)	(800,097)	0	(800,097)
4	495328	RESIDENTIAL DECOUPLING DEFERRE	8,640,123	0	8,640,123	6,074,152	0	6,074,152	2,565,971	0	2,565,971
4	495329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	2,701,688	0	2,701,688	2,341,317	0	2,341,317	360,371	0	360,371
4	495339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
4	495600	OTHER GAS REVENUE-DSM LOST MAR	0	0	0	0	0	0	0	0	0
4	495680	OTHER GAS REVENUE-MARGIN REDUC	0	0	0	0	0	0	0	0	0
4	495711	OTHER GAS REVENUE-GLENDALE SYS	0	0	0	0	0	0	0	0	0
4	495780	OTHER GAS REVENUE-PPP RECOVERY	0	0	0	0	0	0	0	0	0
4	495900	GAS CUSTOMERS-OTHER GAS REVENU	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			14,583,979	189,723	14,773,702	10,986,984	137,547	11,124,531	3,596,995	52,176	3,649,171

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 June 30, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
G-804-12A

Ref/Basi:	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	122,712,174	0	122,712,174	82,173,534	0	82,173,534	40,538,640	0	40,538,640
1	804001	Pipeline Demand Costs	26,218,600	0	26,218,600	18,542,319	0	18,542,319	7,676,281	0	7,676,281
1	804002	Transport Variable Charges	1,186,186	0	1,186,186	838,749	0	838,749	347,437	0	347,437
6	804010	Gas Costs - Fixed Hedge	(34,775)	0	(34,775)	(20,535)	0	(20,535)	(14,240)	0	(14,240)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	446,298	0	446,298	301,726	0	301,726	144,572	0	144,572
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	11,947,858	0	11,947,858	8,194,604	0	8,194,604	3,753,254	0	3,753,254
6	804700	Gas Costs - Offsystem Bookout	1,297,648	0	1,297,648	859,325	0	859,325	438,323	0	438,323
6	804711	Gas Costs - Offsystem Bookout Offset	(1,297,648)	0	(1,297,648)	(859,325)	0	(859,325)	(438,323)	0	(438,323)
6	804730	Gas Costs - Intracompany LDC Gas	7,965,253	0	7,965,253	5,318,342	0	5,318,342	2,646,911	0	2,646,911
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(5,210,501)	0	(5,210,501)	(3,134,868)	0	(3,134,868)	(2,075,633)	0	(2,075,633)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	21,120,703	0	21,120,703	13,935,731	0	13,935,731	7,184,972	0	7,184,972
		TOTAL PURCHASED GAS COSTS	186,351,796	0	186,351,796	126,149,602	0	126,149,602	60,202,194	0	60,202,194

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	6	Actual Therms Purchased	100.000%	68.452%	31.548%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ALLOCATION OF ACCOUNT 908		G-908-12A
For Twelve Months Ended June 30, 2016		
Average of Monthly Averages Basis		
Ref/Basis/Account	Description	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis/Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	238,255	227,463	465,718	178,633	150,694	329,327	59,622	76,769	136,391
99	908600 Public Purpose Tariff Rider Expense Offset	6,368,761	0	6,368,761	5,782,456	0	5,782,456	586,305	0	586,305
99	908610 Limited Income Tax Refund Program	143,696	0	143,696	143,696	0	143,696	0	0	0
99	908690 Schedule 91 Amortization included in Unbilled	(9,910)	0	(9,910)	(26,641)	0	(26,641)	16,731	0	16,731
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908		6,740,802	227,463	6,968,265	6,078,144	150,694	6,228,838	662,658	76,769	739,427

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.250%	33.750%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS
INTEREST DEDUCTION FOR FIT--GAS NORTH
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

Report ID:
G-INT-12A

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.53%	52.53%
2	Cost of Debt		5.193%	5.155%
	Total Cost of Debt		2.728%	2.708%
	Total Weighted Cost		2.728%	2.708%
G-APL	Net Rate Base		413,748,829	280,301,295
	Interest Deduction for FIT Calculation		11,260,378	7,646,619
			133,447,534	3,613,759

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

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12A
For Twelve Months Ended June 30, 2016	
Average of Monthly Averages Basis	

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	324,070,669	226,129,591	97,941,078
G-OPS	Operating & Maintenance Expense	246,604,364	171,096,068	75,508,296
G-OPS	Book Deprec/Amort and Reg Amortizations	22,523,361	16,106,666	6,416,695
G-OTX	Taxes Other than FIT	15,948,373	13,418,117	2,530,256
	Net Operating Income Before FIT	<u>38,994,571</u>	<u>25,508,740</u>	<u>13,485,831</u>
G-INT	Less: Interest Expense	11,260,378	7,646,619	3,613,759
G-SCM	Schedule M Adjustments	(42,466,142)	(29,120,043)	(13,346,099)
	Taxable Net Operating Income	<u>(14,731,949)</u>	<u>(11,257,922)</u>	<u>(3,474,027)</u>
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	<u>(5,156,182)</u>	<u>(3,940,273)</u>	<u>(1,215,909)</u>
G-DTE	Deferred FIT	16,256,918	11,055,937	5,200,981
99	411400 Amortized Investment Tax Credit	(28,428)	(19,086)	(9,342)
	Total FIT/Deferred FIT & ITC	<u>11,072,308</u>	<u>7,096,578</u>	<u>3,975,730</u>

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	14,549,894	8,854,519	23,404,413	9,701,990	6,404,676	16,106,666	4,847,904	2,449,843	7,297,747
12	997001	Contributions In Aid of Construction	0	829,122	829,122	0	559,085	559,085	0	270,037	270,037
2	997002	Injuries and Damages	0	6,800	6,800	0	4,505	4,505	0	2,295	2,295
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	580,533	580,533	0	420,881	420,881	0	159,652	159,652
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	15,910,203	0	15,910,203	10,800,864	0	10,800,864	5,109,339	0	5,109,339
4	997015	Airplane Lease Payments	0	173,065	173,065	0	125,470	125,470	0	47,595	47,595
12	997016	Redemption Expense Amortization	0	292,266	292,266	0	197,078	197,078	0	95,188	95,188
4	997020	FAS87 Current Pension Accrual	0	1,577,563	1,577,563	0	1,143,717	1,143,717	0	433,846	433,846
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(10,597,953)	0	(10,597,953)	(8,471,709)	0	(8,471,709)	(2,126,244)	0	(2,126,244)
12	997032	Interest Rate Swaps	0	(1,740,816)	(1,740,816)	0	(1,173,850)	(1,173,850)	0	(566,966)	(566,966)
4	997033	DSM Tariff Rider	248,810	0	248,810	162,758	0	162,758	86,052	0	86,052
12	997048	AFUDC	0	(580,590)	(580,590)	0	(391,498)	(391,498)	0	(189,092)	(189,092)
11	997049	Tax Depreciation	0	(63,622,148)	(63,622,148)	0	(43,282,147)	(43,282,147)	0	(20,340,001)	(20,340,001)
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	2,539	0	2,539	(26,641)	0	(26,641)	29,180	0	29,180
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,460,503	1,460,503	0	993,580	993,580	0	466,923	466,923
4	997081	Deferred Compensation	0	(232,977)	(232,977)	0	(168,906)	(168,906)	0	(64,071)	(64,071)
4	997082	Meal Disallowances	0	150,410	150,410	0	109,046	109,046	0	41,364	41,364
4	997083	Paid Time Off	0	98,193	98,193	0	71,189	71,189	0	27,004	27,004
2	997084	Customer Uncollectibles	0	(708,587)	(708,587)	0	(469,439)	(469,439)	0	(239,148)	(239,148)
99	997098	Provision for Rate Refund	317,215	0	317,215	536,427	0	536,427	(219,212)	0	(219,212)
12	997101	Repairs 481 (a)	0	(9,190,641)	(9,190,641)	0	(6,197,341)	(6,197,341)	0	(2,993,300)	(2,993,300)
12	997102	Amort Idaho Earnings Test (254229)	(373,790)	0	(373,790)	0	0	0	(373,790)	0	(373,790)
99	997103	Def Project Compass	(300,497)	0	(300,497)	0	0	0	(300,497)	0	(300,497)
99	997105	WA Nat Gas Line Extension	(169,778)	0	(169,778)	(169,778)	0	(169,778)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	20,430,708	(62,052,785)	(42,466,142)	12,533,911	(41,653,954)	(29,120,043)	7,052,732	(20,398,831)	(13,346,099)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.660%	29.340%
G-ALL	2	Number of Customers - AMA	100.000%	66.250%	33.750%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.452%	31.548%
G-ALL	11	Book Depreciation	100.000%	68.030%	31.970%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.431%	32.569%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
DEFERRED INCOME TAX EXPENSE--GAS		G-DTE-12A
For Twelve Months Ended June 30, 2016		
Average of Monthly Averages Basis		
Ref/Basis	Account Description	

AVISTA UTILITIES

		System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	17,869,698	5,874,306
99	410100	Deferred Federal Income Tax Exp	(1,904,691)	(759,364)
		SUBTOTAL	15,965,007	5,114,942
			10,850,065	
			11,995,392	
			196,548	96,252
14	411100	Deferred Federal Income Tax Expense - Allocated	292,800	
99	411100	Deferred Federal Income Tax Exp	(889)	(10,213)
		SUBTOTAL	291,911	86,039
			205,872	
			9,324	
			11,055,937	5,200,981
		Total Deferred Federal Income Tax Expense	16,256,918	

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.127%	32.873%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
G-OTX-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
1	408190	UNDERGROUND STORAGE							
		R&P Property Tax - Storage	0	158,988	0	112,341	0	46,647	46,647
		TOTAL UNDERGROUND STORAGE TAX	0	158,988	0	112,341	0	46,647	46,647
99	408110	DISTRIBUTION							
		State Excise Tax	5,443,752	0	5,443,752	0	0	0	0
		Municipal Occupation & License Tax	6,264,374	0	5,198,250	0	1,066,124	0	1,066,124
		Excise Tax	0	0	0	0	0	0	0
		Miscellaneous State or Local Tax	0	0	0	0	0	0	0
		R&P Property Tax - Distribution	4,083,047	0	2,663,774	0	1,419,273	0	1,419,273
		State Income Tax	(1,788)	0	(1,788)	0	(1,788)	0	(1,788)
		TOTAL DISTRIBUTION TAX	15,789,385	0	13,305,776	0	2,483,609	0	2,483,609
		TOTAL TAXES OTHER THAN FIT	15,789,385	158,988	13,305,776	112,341	2,483,609	46,647	2,530,256

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
G-PLT-12A

***** 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)	1,577,736	1,825,838	3,403,574	1,022,594	1,323,714	2,346,308	555,142	502,124	1,057,266
4	3031XX	Misc Intangible IT Plant (3031XX)	19,081	32,372,967	32,392,048	0	23,470,077	23,470,077	19,081	8,902,890	8,921,971
		TOTAL INTANGIBLE PLANT	1,596,817	34,198,805	35,795,622	1,022,594	24,793,791	25,816,385	574,223	9,405,014	9,979,237
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	740,106	740,106	0	527,985	527,985	0	212,121	212,121
1	351XXX	Structures & Improvements	0	1,816,664	1,816,664	0	1,283,655	1,283,655	0	533,009	533,009
1	352XXX	Wells	0	18,756,841	18,756,841	0	13,253,584	13,253,584	0	5,503,257	5,503,257
1	353000	Lines	0	1,044,478	1,044,478	0	738,028	738,028	0	306,450	306,450
1	354000	Compressor Station Equipment	0	11,940,178	11,940,178	0	8,436,930	8,436,930	0	3,503,248	3,503,248
1	355000	Measuring & Regulating Equipment	0	610,934	610,934	0	431,686	431,686	0	179,248	179,248
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	1,920,672	1,920,672	0	1,357,147	1,357,147	0	563,525	563,525
		TOTAL UNDERGROUND STORAGE PLANT	0	37,233,585	37,233,585	0	26,314,278	26,314,278	0	10,919,307	10,919,307
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	186,060	0	186,060	122,925	0	122,925	63,135	0	63,135
6	375000	Structures & Improvements	913,025	0	913,025	548,667	0	548,667	364,358	0	364,358
6	376000	Mains	281,072,109	2,512,521	283,584,630	182,820,701	1,719,871	184,540,572	98,251,408	792,660	99,044,058
6	378000	Measuring & Reg Station Equip-General	5,487,815	127,101	5,614,916	3,301,250	87,003	3,388,253	2,186,565	40,098	2,226,663
6	379000	Measuring & Reg Station Equip-City Gate	6,480,151	0	6,480,151	2,128,694	0	2,128,694	4,351,457	0	4,351,457
6	380000	Services	193,608,249	0	193,608,249	131,463,081	0	131,463,081	62,145,168	0	62,145,168
6	381000	Meters	73,498,517	0	73,498,517	50,365,098	0	50,365,098	23,133,419	0	23,133,419
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	3,372,950	0	3,372,950	2,603,253	0	2,603,253	769,697	0	769,697
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	564,707,471	2,639,622	567,347,093	373,417,594	1,806,874	375,224,468	191,289,877	832,748	192,122,625
GENERAL PLANT											
4	389XXX	Land & Land Rights	729,705	1,806,515	2,536,220	635,627	1,309,705	1,945,332	94,078	496,810	590,888
4	390XXX	Structures & Improvements	5,053,325	19,685,778	24,739,103	3,760,422	14,271,992	18,032,414	1,292,903	5,413,786	6,706,689
4	391XXX	Office Furniture & Equipment	28,115	13,375,804	13,403,919	8,298	9,697,324	9,705,622	19,817	3,678,480	3,698,297
4	392XXX	Transportation Equipment	9,878,963	2,099,498	11,978,461	7,333,572	1,522,115	8,855,687	2,545,391	577,393	3,122,774
4	393000	Stores Equipment	150,034	691,936	841,970	113,937	501,647	615,584	36,097	190,289	226,386
4	394000	Tools, Shop & Garage Equipment	2,547,079	4,550,863	7,097,942	1,971,643	3,299,330	5,270,973	575,436	1,251,533	1,826,969

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended June 30, 2016
Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
G-PLT-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	29,721	382,703	412,424	22,416	277,456	299,872	7,305	105,247	112,552
4	396XXX	Power Operated Equipment	3,989,523	1,114,020	5,103,543	2,971,108	807,653	3,778,761	1,018,415	306,367	1,324,782
4	397XXX	Communications Equipment	2,290,970	9,019,542	11,310,512	868,932	6,539,078	7,408,010	1,422,038	2,480,464	3,902,502
4	398000	Miscellaneous Equipment	1,073	87,776	88,849	1,073	63,637	64,710	0	24,139	24,139
		TOTAL GENERAL PLANT	24,698,508	52,814,435	77,512,943	17,687,028	38,289,937	55,976,965	7,011,480	14,524,498	21,535,978
		TOTAL PLANT IN SERVICE	591,002,796	126,886,447	717,889,243	392,127,216	91,204,880	483,332,096	198,875,580	35,681,567	234,557,147
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,098,423)	(14,098,423)	0	(9,961,946)	(9,961,946)	0	(4,136,477)	(4,136,477)
G-ADEP		Distribution Plant	(187,804,342)	(1,573,148)	(189,377,490)	(124,180,106)	(1,076,851)	(125,256,957)	(63,624,236)	(496,297)	(64,120,533)
G-ADEP		General Plant	(8,388,071)	(15,189,932)	(23,578,003)	(5,683,072)	(11,012,549)	(16,695,621)	(2,704,999)	(4,177,393)	(6,882,382)
		TOTAL ACCUMULATED DEPRECIATION	(196,192,413)	(30,861,503)	(227,053,916)	(129,863,178)	(22,051,346)	(151,914,524)	(66,329,235)	(8,810,157)	(75,139,392)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(198,847)	(278,465)	(477,312)	(141,566)	(201,884)	(343,450)	(57,281)	(76,581)	(133,862)
G-AAMT		Misc IT Intangible Plant - 3031XX	(7,316)	(8,179,064)	(8,186,380)	0	(5,929,739)	(5,929,739)	(7,316)	(2,249,325)	(2,256,641)
G-AAMT		Underground Storage	0	(240,086)	(240,086)	0	(169,645)	(169,645)	0	(70,441)	(70,441)
G-AAMT		General Plant - 390200, 396200	(4,632)	(48,677)	(53,309)	(3,656)	(35,290)	(38,946)	(976)	(13,387)	(14,363)
		TOTAL ACCUMULATED AMORTIZATION	(210,795)	(8,746,292)	(8,957,087)	(145,222)	(6,336,558)	(6,481,780)	(65,573)	(2,409,734)	(2,475,307)
		TOTAL ACCUMULATED DEPR/AMORT	(196,403,208)	(39,607,795)	(236,011,003)	(130,008,400)	(28,387,904)	(158,396,304)	(66,394,808)	(11,219,891)	(77,614,699)
		NET GAS UTILITY PLANT before DFIT	394,599,588	87,278,652	481,878,240	262,118,816	62,816,976	324,935,792	132,480,772	24,461,676	156,942,448
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(86,059,588)	(86,059,588)	0	(58,030,841)	(58,030,841)	0	(28,028,747)	(28,028,747)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,785,654)	(13,785,654)	0	(9,987,651)	(9,987,651)	0	(3,798,003)	(3,798,003)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(435,920)	(435,920)	0	(316,038)	(316,038)	0	(119,882)	(119,882)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(918,724)	(918,724)	0	(619,505)	(619,505)	0	(299,219)	(299,219)
		TOTAL ACCUMULATED DFIT	0	(101,199,886)	(101,199,886)	0	(68,954,035)	(68,954,035)	0	(32,245,851)	(32,245,851)
		NET GAS UTILITY PLANT	394,599,588	(13,921,234)	380,678,354	262,118,816	(6,137,059)	255,981,757	132,480,772	(7,784,175)	124,696,597

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%	68.452%	31.548%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.431%	32.569%

RESULTS OF OPERATIONS
ADJUSTMENTS TO NET GAS UTILITY PLANT
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis
 Ref/Basis Account Description

AVISTA UTILITIES

Report ID:
G-APL-12A

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT NET GAS PLANT IN SERVICE	394,599,588	(13,921,234)	380,678,354	262,118,816	(6,137,059)	255,981,757	132,480,772	(7,784,175)	124,696,597
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	9,338,545	9,338,545	0	6,598,616	6,598,616	0	2,739,929	2,739,929
4 252000 Customer Advances	(81,232)	(69)	(81,301)	(11,804)	(50)	(11,854)	(69,428)	(19)	(69,447)
99 235199 Customer Deposits	(450,059)	0	(450,059)	(450,059)	0	(450,059)	0	0	0
99 182302 WA Excess Nat Gas Line Extension	18,815	0	18,815	18,815	0	18,815	0	0	0
99 283302 DFIT - WA Excess Nat Gas Line Extension	(6,585)	0	(6,585)	(6,585)	0	(6,585)	0	0	0
C-WKC Working Capital	14,121,035	4,398,961	18,519,996	14,121,035	0	14,121,035	0	4,398,961	4,398,961
99 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	13,601,974	19,468,501	33,070,475	13,671,402	10,648,136	24,319,538	(69,428)	8,820,365	8,750,937
NET RATE BASE	408,201,562	5,547,267	413,748,829	275,790,218	4,511,077	280,301,295	132,411,344	1,036,190	133,447,534

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
GAS-NORTH DEPRECIATION EXPENSE
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
G-DEPX-12A

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	88.452%	31.548%

AVISTA UTILITIES

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

Report ID:
G-AMTX-12A

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	Direct	Allocated	Direct	Allocated
Production/Transmission										
Franchises (302000)	918,400	918,400								
Misc Intangible PIt (303000)	240,334	240,334								
Total Production/Transmission	1,158,734	1,158,734								
Distribution										
Franchises (302000)	24,153	24,153								
Misc Intangible PIt (303000)	2,844	2,844								
Total Distribution	26,997	26,997								
General Plant - 303000										
7,4	595,946	425,065	118,938	51,943	118,938	118,938	86,229	32,709	32,709	32,709
9,4	9,729	7,635	2,094		2,094	2,094	1,518	576	576	576
	10,860	10,860	10,860		10,860	10,860		10,860	10,860	10,860
	24,862	24,862	24,862		24,862	24,862				
	13,712			13,712						
Total General Plant - 303000	655,109	432,700	156,754	65,655	35,722	121,032	24,862	10,860	33,285	44,145
Miscellaneous IT Intangible Plant - 3031XX										
7,4	19,035,270	13,577,097	3,799,059	1,659,114	3,799,059	3,799,059	2,754,280	1,044,779	1,044,779	1,044,779
9,4	9,161	7,190	1,971		1,971	1,971	1,429	542	542	542
	14,825	11,635	3,190		3,190	3,190		3,190	3,190	3,190
	542,560	542,560								
	4,747	4,747								
	992,141	992,141								
	344,533			104,621	239,912	239,912	173,934	65,978	65,978	65,978
	0	0		0	0	0	0	0	0	0
	0			0						
Total Miscellaneous IT Intangible Plant - 3031XX	20,943,237	15,135,370	4,044,132	1,763,735	3,190	4,040,942	2,929,643	3,190	1,111,299	1,114,489
Gas Underground Storage										
1	228		228		228	228	161	67	67	67
Total Gas Underground Storage	228		228		228	228	161	67	67	67
General Plant - 390200, 396200										
7,4	26,637	18,999	5,316	2,322	5,316	5,316	3,854	1,462	1,462	1,462
4	24,759	24,759								
	0			0						
Total General Plant - 390200, 396200	51,396	43,758	5,316	2,322	5,316	5,316	3,854	1,462	1,462	1,462
Total Amortization Expense	22,835,701	16,797,559	4,206,430	1,831,712	38,912	4,167,518	24,862	14,050	1,146,113	1,160,163

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	71.326%	19.958%	8.716%	1	70.660%	29.340%
8	0.009%	69.634%	30.366%	4	Jurisdictional 4-Factor Rat	27.501%
9	78.482%	21.518%	0.000%	4	72.499%	

AVISTA UTILITIES

RESULTS OF OPERATIONS Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION G-ADEP-12A
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

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	Direct	Allocated	Direct	Allocated
Electric Production										
Steam (ED-AN)	(290,961,219)	(290,961,219)								
Hydro (ED-AN)	(138,806,115)	(138,806,115)								
Other (ED-AN)	(102,931,003)	(102,931,003)								
Total Electric Production	(532,698,337)	(532,698,337)								
Electric Transmission										
ED-AN	(202,160,606)	(202,160,606)								
Total Electric Transmission	(202,160,606)	(202,160,606)								
Electric Distribution										
ED-AN	(33,479)	(33,479)								
ED-ID	(177,233,710)	(177,233,710)								
ED-WA	(284,259,209)	(284,259,209)								
Total Electric Distribution	(461,526,398)	(461,526,398)								
Gas Underground Storage										
1 GD-AN	(14,098,423)	(14,098,423)	(14,098,423)	(748,050)						(4,136,477)
GD-OR	(748,050)	(748,050)	(748,050)							
Total Gas Underground Storage	(14,846,473)	(14,098,423)	(14,098,423)	(748,050)						(4,136,477)
Gas Distribution										
6 GD-AN	(1,573,148)	(1,573,148)	(1,573,148)							(496,297)
GD-ID	(63,624,236)	(63,624,236)	(63,624,236)							(63,624,236)
GD-WA	(124,180,106)	(124,180,106)	(124,180,106)							
GD-OR	(97,427,697)	(97,427,697)	(97,427,697)							
Total Gas Distribution	(286,805,187)	(189,377,490)	(189,377,490)	(97,427,697)						(64,120,533)
General Plant										
ED-AN	(41,884,251)	(41,884,251)								
ED-ID	(7,997,938)	(7,997,938)								
ED-WA	(18,212,195)	(18,212,195)								
7,4 CD-AA	(46,307,075)	(33,028,984)	(9,241,966)	(4,036,125)						(2,541,633)
9,4 CD-AN	(11,562,278)	(9,074,423)	(2,487,855)							(684,185)
9 CD-ID	(5,557,527)	(4,361,714)	(1,195,813)							(1,195,813)
9 CD-WA	(2,878,119)	(2,259,619)	(619,500)							(368,787)
8,4 GD-AA	(1,925,776)	(1,340,995)	(584,781)							(582,778)
4 GD-AN	(2,119,116)	(2,119,116)	(2,119,116)							(1,509,186)
GD-ID	(1,509,186)	(1,509,186)	(1,509,186)							(1,509,186)
GD-WA	(5,063,572)	(5,063,572)	(5,063,572)							
GD-OR	(4,389,269)	(4,389,269)	(4,389,269)							
Total General Plant	(149,407,302)	(116,819,124)	(23,578,003)	(9,010,175)						(6,882,382)
Total Accumulated Depreciation	(1,647,444,303)	(1,313,204,465)	(227,053,916)	(107,185,922)						(75,139,392)

Allocation Ratios:
 Service -

Electric Gas-North Gas-South

Jurisdiction -

Washington

Idaho
 Print Date/Time: 8/3/2016 9:27 AM

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED DEPRECIATION
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
G-ADEP-12A

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	68.452%	31.548%

AVISTA UTILITIES

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

Report ID:
G-AAMT-12A

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 *****		
		Allocated	Total	Allocated	Total	Allocated	Total	Direct	Allocated	Direct	Allocated	Direct	Allocated	Total
Production/Transmission														
	Franchises (302000)	ED-AN	(9,222,954)	(9,222,954)										
	Misc Intangible PIK (303000)	ED-AN	(1,132,991)	(1,132,991)										
Total Production/Transmission			(10,355,945)	(10,355,945)										
Distribution														
	Franchises (302000)	ED-WA	(145,236)	(145,236)										
	Misc Intangible PIK (303000)	ED-WA	(30,876)	(30,876)										
Total Distribution			(176,112)	(176,112)										
General Plant - 303000														
7,4		CD-AA	(1,311,903)	(935,728)	(261,830)	(114,345)			(261,830)	(261,830)	(189,824)	(189,824)	(72,006)	(72,006)
9,4		CD-AN	(77,310)	(60,675)	(16,635)				(16,635)	(16,635)	(12,060)	(12,060)	(4,575)	(4,575)
		GD-ID	(57,281)	(57,281)	(57,281)				(57,281)	(57,281)			(57,281)	(57,281)
		GD-WA	(141,566)	(141,566)	(141,566)				(141,566)	(141,566)				
		GD-OR	(74,077)	(74,077)	(74,077)									
Total General Plant - 303000			(1,662,137)	(996,403)	(477,312)	(188,422)			(198,847)	(278,465)	(141,566)	(201,884)	(57,281)	(76,581)
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	(36,195,299)	(25,816,659)	(7,223,858)	(3,154,782)			(7,223,858)	(7,223,858)	(5,237,225)	(5,237,225)	(1,986,633)	(1,986,633)
9,4		CD-AN	(25,427)	(19,956)	(5,471)				(5,471)	(5,471)	(3,966)	(3,966)	(1,505)	(1,505)
9		CD-ID	(33,999)	(26,683)	(7,316)				(7,316)	(7,316)			(7,316)	(7,316)
		ED-AN	(762,435)	(762,435)										
		ED-ID	(17,986)	(17,986)										
		ED-WA	(2,665,613)	(2,665,613)										
8,4		GD-AA	(1,356,309)		(944,452)	(411,857)			(944,452)	(944,452)	(684,718)	(684,718)	(259,734)	(259,734)
4		GD-AN	(5,283)	(5,283)	(5,283)				(5,283)	(5,283)	(3,830)	(3,830)	(1,453)	(1,453)
		GD-OR	(564)	(564)										
Total Miscellaneous IT Intangible Plant - 3031			(41,062,915)	(29,309,332)	(8,186,380)	(3,567,203)			(7,316)	(8,179,064)	(5,929,739)	(5,929,739)	(7,316)	(2,249,326)
Gas Underground Storage														
1		GD-AN	(240,086)	(240,086)	(240,086)				(240,086)	(240,086)	(169,645)	(169,645)	(70,441)	(70,441)
Total Gas Underground Storage			(240,086)	(240,086)	(240,086)				(240,086)	(240,086)	(169,645)	(169,645)	(70,441)	(70,441)
General Plant - 390200, 396200														
7,4		CD-AA	(243,896)	(173,961)	(48,677)	(21,258)			(48,677)	(48,677)	(35,290)	(35,290)	(13,387)	(13,387)
9		CD-ID	(4,537)	(3,561)	(976)				(976)	(976)			(976)	(976)
9		CD-WA	(8,332)	(6,539)	(1,793)				(1,793)	(1,793)				
4		ED-AN	(73,756)	(73,756)										
		ED-WA	(110,678)	(110,678)										
		GD-WA	(1,863)	(1,863)	(1,863)				(1,863)	(1,863)				
		GD-OR	0	0	0				0	0				
Total General Plant - 390200, 396200			(443,062)	(368,495)	(53,309)	(21,258)			(4,632)	(48,677)	(3,656)	(35,290)	(976)	(13,387)
Total Accumulated Amortization														
			(53,940,257)	(41,206,287)	(9,957,087)	(3,776,883)			(210,795)	(8,746,292)	(145,222)	(6,336,556)	(65,573)	(2,409,734)
Allocation Ratios:														
Service -			Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho						

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAAMT-12A
For Twelve Months Ended June 30, 2016		
Average of Monthly Averages Basis		
7	Elec/Gas North/Oregon 4-Factor	71.326%
8	Gas North/Oregon 4-Factor	0.000%
9	Elec/Gas North 4-Factor	78.482%

AVISTA UTILITIES

19.958%	8.716%	1	System Contract Demand	70.660%	29.340%
69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
21.518%	0.000%				

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-GPL-12A

Ref/Basis	Account Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
		Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-OR	Allocated	Total
393000	Stores Equipment									
99	ED-WA / ID / AN	10,739	14,745	375,022	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	84,271	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	57,227	0	57,227
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	108,203	131,664	2,523,828	29,665	36,097	691,936	0	0	0
	TOTAL ACCOUNT	118,942	146,409	2,898,850	113,936	36,097	691,936	57,227	0	57,227
394000	Tools, Shop, & Garage Equipment									
99	ED-WA / ID / AN	940,468	283,576	2,234,627	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	1,966,328	366,246	365,002	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	974,600	0	974,600
8	GD-AA	0	0	0	0	0	1,859,965	0	811,094	811,094
7	CD-AA	0	0	0	0	0	2,274,331	0	993,239	993,239
9	CD-WA / ID / AN	19,387	763,018	188,084	5,315	209,190	51,565	0	0	0
	TOTAL ACCOUNT	959,855	1,046,594	10,550,726	1,971,643	575,436	4,550,863	974,600	1,804,333	2,778,933
394100	Electric Charging Stations									
99	ED-WA / ID / AN	0	0	27,551	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	0	0	27,551	0	0	0	0	0	0
395000	Laboratory Equipment									
99	ED-WA / ID / AN	220,253	38,759	417,614	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	21,658	7,063	131,250	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	78,286	0	78,286
8	GD-AA	0	0	0	0	0	168,847	0	73,631	73,631
7	CD-AA	0	0	0	0	0	70,983	0	31,000	31,000
9	CD-WA / ID / AN	2,763	862	42,396	758	242	11,623	0	0	0
	TOTAL ACCOUNT	223,016	39,641	713,690	22,416	7,305	382,703	78,286	104,631	182,917

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-GPL-12A

Ref/Basis	Account Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
		Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-OR	Allocated	Total
396XXX	Power Operated Equipment									
99	ED-WA / ID / AN	15,495,926	9,881,861	8,060,053	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	2,901,153	922,283	830,494	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	376,943	0	0	105,474	0	0	0
9	CD-WA / ID / AN	255,161	350,638	649,441	69,955	96,131	178,051	0	46,062	46,062
	TOTAL ACCOUNT	15,751,087	10,232,499	9,086,437	2,971,108	1,018,414	1,114,019	43,834	46,062	89,896
397XXX	Communication Equipment									
99	ED-WA / ID / AN	11,859,236	5,269,889	43,820,296	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	696,185	548,105	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	1,226,731	0	1,226,731
8	GD-AA	0	0	0	0	0	691,418	0	0	0
7	CD-AA	0	0	24,156,826	0	0	6,759,414	0	301,514	301,514
9	CD-WA / ID / AN	630,094	3,187,661	5,721,852	172,747	873,933	1,568,710	0	2,951,952	2,951,952
	TOTAL ACCOUNT	12,489,330	8,457,550	73,698,974	868,932	1,422,038	9,019,542	1,226,731	3,253,466	4,480,197
398000	Miscellaneous Equipment									
99	ED-WA / ID / AN	0	2,299	81,269	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	309,855	0	0	86,702	0	0	0
9	CD-WA / ID / AN	3,913	0	3,918	1,073	0	1,074	0	0	0
	TOTAL ACCOUNT	3,913	2,299	395,042	1,073	0	87,776	2,367	37,864	40,231
	TOTAL GENERAL PLANT	58,102,022	34,372,974	245,009,236	17,687,025	7,011,478	52,814,433	10,430,080	19,556,969	29,987,049

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 INTANGIBLE PLANT
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-IPL-12A

Ref/Basis	Account Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
		Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-OR	Allocated	Total
	303000 Intangible Plant									
99	ED-WA / ID / AN	153,179	0	10,303,065	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	1,022,594	555,142	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	736,487	0	736,487
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	6,375,963	0	0	1,784,083	0	0	0
9	CD-WA / ID / AN	0	0	152,303	0	0	41,755	0	0	0
	TOTAL ACCOUNT	153,179	0	16,831,331	1,022,594	555,142	1,825,838	736,487	0	1,515,626
	303100 Misc Intangible Plant--Mainframe Software									
99	ED-WA / ID / AN	5,079,326	23,524	2,749,301	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	1,465,654	0	0	0
7	CD-AA	0	0	74,290,896	0	0	20,787,619	0	639,143	639,143
9	CD-WA / ID / AN	0	69,597	37,030	0	19,081	10,152	0	9,078,309	9,078,309
	TOTAL ACCOUNT	5,079,326	93,121	77,077,227	0	19,081	22,263,425	0	9,717,452	9,717,452
	303110 Misc Intangible Plant--PC Software									
99	ED-WA / ID / AN	0	0	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	5,283	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	564	0	564
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	4,001,254	0	0	1,119,606	0	488,951	488,951
8	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	0	0	4,001,254	0	0	1,124,889	564	488,951	489,515
	303115 Misc Intangible Plant--PC Software									
99	ED-WA / ID / AN	0	0	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	32,109,393	0	0	8,984,652	0	3,923,751	3,923,751
8	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	0	0	32,109,393	0	0	8,984,652	0	3,923,751	3,923,751
	TOTAL	5,232,505	93,121	130,019,205	1,022,594	574,223	34,198,804	737,051	14,909,293	15,646,344

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 ACCUMULATED DEFERRED FIT
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Gas-North Copy

Report ID:
C-DTX-12A

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(68,400,025)	(48,787,002)	(13,651,277)	(5,961,746)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(624,514)	(490,137)	(134,377)	0
7	283750 CD-AA	(2,184,188)	(1,557,894)	(435,920)	(190,374)
	Total	(71,208,727)	(50,835,033)	(14,221,574)	(6,152,120)

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%

AVISTA UTILITIES

Report ID:
C-WKC-12A

Gas-North Copy

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended June 30, 2016
Average of Monthly Averages Basis

Ref/Basis	Account Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Washington	Idaho	Washington	Idaho		
				Total						
1	151120 FUEL STOCK COAL-COLSTRIP			0						
1	151210 FUEL STOCK HOG FUEL-KFGS			0						
7/4	154100 PLANT MATERIALS & OPER SUPPLIES		2,599,150	2,599,150					2,599,150	
1	154300 PLANT MATERIALS & OPER SUP-CS2			0						
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP			0						
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY		284	284					284	
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE		819	819					819	
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE		93	93					93	
99	163998 COMMON WORKING CAPITAL	0		0						
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	70,965,945	26,382,420	97,348,365	56,844,910	21,983,459	14,121,035	4,398,961		
	TOTAL	70,965,945	26,382,420	99,948,711	56,844,910	21,983,459	14,121,035	4,398,961	2,600,346	

ALLOCATION RATIOS:

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