

AVISTA UTILITIES

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

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	28,006,494	18,469,555	9,536,939
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>28,006,494</u>	<u>18,469,555</u>	<u>9,536,939</u>
G-APL	Gas Net Adjusted Rate Base	<u>422,594,692</u>	<u>285,865,557</u>	<u>136,729,135</u>
	RATE OF RETURN	<u>6.627%</u>	<u>6.461%</u>	<u>6.975%</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.

AVISTA UTILITIES

Report ID:  
G-ALL-12E

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended June 30, 2016  
Ending Balance Basis

Basis	Ref	Description	System	Washington	Idaho
1	Input	System Contract Demand	100.000%	70.660%	29.340%
Based on Data from: 01-01-2012 thru 12-31-2014					
2	Input	Number of Customers	235,799	156,068	79,731
		Percent	100.000%	66.187%	33.813%
Based on Data from: 6-01-2016 thru 06-30-2016					
3	G-OPS	Direct Distribution Operating Expense	14,764,891	10,548,548	4,216,343
		Percent	100.000%	71.443%	28.557%
Based on Data from: 07-01-2015 thru 06-30-2016					
	Input	Jurisdictional 4-Factor Ratio			
		Direct O & M Accounts 798 - 894	5,739,125	4,064,950	1,674,175
		Direct O & M Accounts 901 - 935	7,045,594	6,673,065	372,529
		Total	12,784,719	10,738,015	2,046,704
		Percentage	100.000%	83.991%	16.009%
Based on Data from: 01-01-2015 thru 12-31-2015					
	Input	Direct Labor			
		Amount: Accounts 798 - 894	7,974,843	5,623,508	2,351,335
		Amount: Accounts 901 - 935	2,684,546	2,179,593	504,953
		Total	10,659,389	7,803,101	2,856,288
		Percentage	100.000%	73.204%	26.796%
Based on Data from: 07-01-2015 thru 06-30-2016					
	Input	Total Number of Customers	235,378	155,972	79,406
		Percentage	100.000%	66.264%	33.736%
Based on Data from: 07-01-2015 thru 06-30-2016					
	Input	Total Direct Plant	396,169,656	263,596,691	132,572,965
		Percentage	100.000%	66.536%	33.464%
Based on Data from: 07-01-2015 thru 06-30-2016					
4	Input	Total Four Factor Allocators	400,000%	289.996%	110.004%
		Percent	100.000%	72.499%	27.501%
Based on Data from: 07-01-2015 thru 06-30-2016					
6	Input	Actual Therms Purchased	230,215,491	157,588,113	72,627,378
		Percent	100.000%	68.452%	31.548%

**RESULTS OF OPERATIONS**

**GAS ALLOCATION PERCENTAGES**

For Twelve Months Ended June 30, 2016

Ending Balance Basis

Report ID:  
**G-ALL-12E**

**AVISTA UTILITIES**

01-01-2015 thru 12-31-2015

Input	Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
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 (CDA)		<b>100.000%</b>	<b>71.326%</b>	<b>19.958%</b>	<b>8.716%</b>

**RESULTS OF OPERATIONS**

**GAS ALLOCATION PERCENTAGES**

For Twelve Months Ended June 30, 2016

Ending Balance Basis

Report ID:  
**G-ALL-12E**

**AVISTA UTILITIES**

01-01-2015 thru 12-31-2015

Input	Gas North/Oregon 4-Factor	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 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%
	<b>100,000%</b>	<b>0.000%</b>	<b>69.634%</b>	<b>30.366%</b>

AVISTA UTILITIES

Report ID:  
G-ALL-12E

01-01-2015 thru 12-31-2015

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended June 30, 2016

Ending Balance Basis

	Elec/Gas North 4-Factor		Gas North		Oregon Gas	
Input						
Direct O & M Accts 580 - 894	65,517,641	57,859,575	7,658,066	0	0	0
Direct O & M Accts 901 - 935	37,524,901	30,725,388	6,799,513	0	0	0
Adjustments	0	0	0	0	0	0
Total	103,042,542	88,584,963	14,457,579	0	0	0
Percentage	100.000%	85.969%	14.031%	0.000%	0.000%	0.000%
Direct Labor Accts 580 - 894	66,392,511	54,197,331	12,195,180	0	0	0
Direct Labor Accts 901 - 935	3,705,603	3,297,361	408,242	0	0	0
Total	70,098,114	57,494,692	12,603,422	0	0	0
Percentage	100.000%	82.020%	17.980%	0.000%	0.000%	0.000%
Number of Customers at Percentage	610,340	374,962	235,378	0	0	0
	100.000%	61.435%	38.565%	0.000%	0.000%	0.000%
Net Direct Plant Percentage	2,706,279,542	2,286,953,784	419,325,758	0	0	0
Total Percentages	100.000%	84.505%	15.495%	0.000%	0.000%	0.000%
Average (CD AN/ID/WA)	400.000%	313.930%	86.070%	0.000%	0.000%	0.000%
	100.000%	78.482%	21.518%	0.000%	0.000%	0.000%
JP	Total	Electric	Gas North	Oregon Gas		
	100.000%	0.000%	90.350%	9.650%		
10	System	Washington	Idaho			
	222,800,448	152,719,401	70,081,047			
	100.000%	68.545%	31.455%			
11	19,197,983	13,060,399	6,137,584			
	100.000%	68.030%	31.970%			
12	500,203,300	337,904,592	162,298,708			
	100.000%	67.553%	32.447%			
13	56,744,043	41,071,874	15,672,169			
	100.000%	72.381%	27.619%			
14	-62,052,785	-41,666,188	-20,386,597			
	100.000%	67.146%	32.854%			
99	0.000%	0.000%	0.000%			

**RESULTS OF OPERATIONS**  
**GAS OPERATING STATEMENT**  
 For Twelve Months Ended June 30, 2016  
 Ending Balance Basis

AMISTA UTILITIES

Report ID:  
**G-OPS-12E**

Ref/Basis Account Description	***** SYSTEM ***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total
<b>REVENUES</b>						
<b>SALES OF GAS:</b>						
99 480000 Residential	133,409,495	0	133,409,495	93,613,281	0	93,613,281
99 4812XX Commercial - Firm & Interruptible	65,151,869	0	65,151,869	46,473,105	0	46,473,105
99 4813XX Industrial-Firm	3,027,022	0	3,027,022	1,798,726	0	1,798,726
99 481400 Interruptible	0	0	0	0	0	0
99 484000 Interdepartmental Revenue	264,486	0	264,486	232,901	0	232,901
99 499XXX Unbilled Revenue	(55,832)	0	(55,832)	(63,314)	0	(63,314)
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>201,797,040</b>	<b>0</b>	<b>201,797,040</b>	<b>142,054,699</b>	<b>0</b>	<b>142,054,699</b>
<b>OTHER OPERATING REVENUES:</b>						
99 483XXX Sales for Resale	103,141,202	0	103,141,202	69,079,316	0	69,079,316
4 488000 Miscellaneous Service Revenues	18,830	0	18,830	9,492	0	9,492
99 4893XX Transportation Revenues	4,873,878	0	4,873,878	4,395,536	0	4,395,536
99 493000 Rent from Gas Property	2,444	0	2,444	2,444	0	2,444
4 495XXX Other Gas Revenues	14,583,979	189,723	14,773,702	10,986,984	137,547	11,124,531
99 496100 Provision for Rate Refund	(536,427)	0	(536,427)	(536,427)	0	(536,427)
<b>TOTAL OTHER OPERATING REVENUES</b>	<b>122,083,906</b>	<b>189,723</b>	<b>122,273,629</b>	<b>83,937,345</b>	<b>137,547</b>	<b>84,074,892</b>
<b>TOTAL GAS REVENUES</b>	<b>323,880,946</b>	<b>189,723</b>	<b>324,070,669</b>	<b>225,992,044</b>	<b>137,547</b>	<b>226,129,591</b>
<b>PRODUCTION EXPENSES:</b>						
G-804 804/805 City Gate Purchases	186,351,796	0	186,351,796	126,149,602	0	126,149,602
99 808XXX Net Natural Gas Storage Transactions	2,244,450	0	2,244,450	2,203,153	0	2,203,153
99 811000 Gas Used for Products Extraction	(314,725)	0	(314,725)	(211,716)	0	(211,716)
10 813000 Other Gas Expenses	0	1,318,012	1,318,012	0	903,431	903,431
99 813010 Gas Technology Institute (GTI) Expenses	95,241	0	95,241	67,087	0	67,087
<b>TOTAL PRODUCTION EXPENSES</b>	<b>188,376,762</b>	<b>1,318,012</b>	<b>189,694,774</b>	<b>128,208,124</b>	<b>903,431</b>	<b>129,111,555</b>
<b>UNDERGROUND STORAGE EXPENSES:</b>						
1 814000 Supervision & Engineering	0	15,682	15,682	0	11,081	11,081
1 824000 Other Expenses	0	662,147	662,147	0	467,873	467,873
1 837000 Other Equipment	0	721,486	721,486	0	509,802	509,802
<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>1,399,315</b>	<b>1,399,315</b>	<b>0</b>	<b>988,756</b>	<b>988,756</b>
<b>DEPRECIATION AND AMORTIZATION:</b>						
G-DEPX 814000 Depreciation Expense-Underground Storage	0	660,321	660,321	0	466,583	466,583
G-AMTX 824000 Amortization Expense-Underground Storage	0	228	228	0	161	161
G-OTX 837000 Taxes Other Than FIT	0	158,988	158,988	0	112,341	112,341
<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>819,537</b>	<b>819,537</b>	<b>0</b>	<b>579,085</b>	<b>579,085</b>
<b>TOTAL</b>	<b>145,504,184</b>	<b>2,206,578</b>	<b>147,710,762</b>	<b>102,789,819</b>	<b>1,521,214</b>	<b>104,311,033</b>

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

**AVISTA UTILITIES**

***** SYSTEM *****	***** WASHINGTON *****	***** IDAHO *****	
Direct	Direct	Direct	Total
Allocated	Allocated	Allocated	Allocated
Total	Total	Total	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**  
**GAS OPERATING STATEMENT**  
 For Twelve Months Ended June 30, 2016  
 Ending Balance Basis

AMISTA UTILITIES

Report ID:  
**G-OPS-12E**

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION EXPENSES:</b>										
<b>OPERATION</b>										
3	870000	483,795	1,131,153	1,614,948	413,214	808,130	1,221,344	70,581	323,023	393,604
3	871000	0	0	0	0	0	0	0	0	0
3	874000	3,496,088	857,324	4,353,412	2,712,269	612,498	3,324,767	783,819	244,826	1,028,645
3	875000	98,477	0	98,477	64,566	0	64,566	33,911	0	33,911
3	876000	7,757	0	7,757	5,260	0	5,260	2,497	0	2,497
3	877000	124,222	7,184	131,406	60,548	5,132	65,680	63,674	2,052	65,726
3	878000	834,997	74,613	909,610	720,901	53,306	774,207	114,096	21,307	135,403
3	879000	1,958,484	121,326	2,079,810	1,183,822	86,679	1,270,501	774,662	34,647	809,309
3	880000	1,468,640	709,877	2,178,517	1,120,042	507,157	1,627,199	348,598	202,720	551,318
3	881000	0	39,720	39,720	0	28,377	28,377	0	11,343	11,343
<b>MAINTENANCE</b>										
3	885000	160,404	1,883	162,287	75,937	1,345	77,282	84,467	538	85,005
3	887000	1,377,821	3,580	1,381,401	978,036	2,558	980,594	399,785	1,022	400,807
3	889000	238,939	11,935	250,874	168,767	8,527	177,294	70,172	3,408	73,580
3	890000	241,366	127	241,493	198,950	91	199,041	42,416	36	42,452
3	891000	103,798	0	103,798	52,384	0	52,384	51,414	0	51,414
3	892000	2,697,258	2,817	2,700,075	1,735,310	2,013	1,737,323	961,948	804	962,752
3	893000	1,463,521	650,367	2,113,888	1,051,340	464,642	1,515,982	412,181	185,725	597,906
3	894000	9,324	160,957	170,281	7,202	114,993	122,195	2,122	45,964	48,086
<b>TOTAL DISTRIBUTION OPERATING EXP</b>		<b>14,764,891</b>	<b>3,772,863</b>	<b>18,537,754</b>	<b>10,548,548</b>	<b>2,695,448</b>	<b>13,243,996</b>	<b>4,216,343</b>	<b>1,077,415</b>	<b>5,293,758</b>
G-DEPX	Depreciation Expense-Distribution	14,139,691	64,600	14,204,291	9,423,455	44,220	9,467,675	4,716,236	20,380	4,736,616
G-OTX	Taxes Other Than FIT	15,789,385	0	15,789,385	13,305,776	0	13,305,776	2,483,609	0	2,483,609
<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>		<b>29,929,076</b>	<b>64,600</b>	<b>29,993,676</b>	<b>22,729,231</b>	<b>44,220</b>	<b>22,773,451</b>	<b>7,199,845</b>	<b>20,380</b>	<b>7,220,225</b>
<b>TOTAL DISTRIBUTION EXPENSES</b>		<b>44,693,967</b>	<b>3,837,463</b>	<b>48,531,430</b>	<b>33,277,779</b>	<b>2,739,668</b>	<b>36,017,447</b>	<b>11,416,188</b>	<b>1,097,795</b>	<b>12,513,983</b>



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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	226,715	226,715	0	150,056	150,056	0	76,659	76,659
2	902000	Meter Reading Expenses	1,887,003	107,531	1,994,534	1,695,931	71,172	1,767,103	191,072	36,359	227,431
2	903XXX	Customer Records & Collection Expenses	934,075	4,924,391	5,858,466	618,612	3,259,307	3,877,919	315,463	1,665,084	1,980,547
2	904000	Uncollectible Accounts	0	1,946,001	1,946,001	0	1,288,000	1,288,000	0	658,001	658,001
2	905000	Misc Customer Accounts	0	189,161	189,161	0	125,200	125,200	0	63,961	63,961
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>2,821,078</b>	<b>7,393,799</b>	<b>10,214,877</b>	<b>2,314,543</b>	<b>4,893,735</b>	<b>7,208,278</b>	<b>506,535</b>	<b>2,500,064</b>	<b>3,006,599</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	6,740,802	227,463	6,968,265	6,078,144	150,551	6,228,695	662,658	76,912	739,570
2	909000	Advertising	0	657,746	657,746	0	435,342	435,342	0	222,404	222,404
2	910000	Misc Customer Service & Info Exp	0	109,892	109,892	0	72,734	72,734	0	37,158	37,158
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>6,740,802</b>	<b>995,101</b>	<b>7,735,903</b>	<b>6,078,144</b>	<b>658,627</b>	<b>6,736,771</b>	<b>662,658</b>	<b>336,474</b>	<b>999,132</b>
<b>SALES EXPENSES:</b>											
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
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

AVISTA UTILITIES

Ref/Basis Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	102,117	8,662,382	8,764,499	70,681	6,280,140	6,350,821	31,436	2,382,242	2,413,678
4	921000	7,081	1,139,138	1,146,219	7,081	825,864	832,945	0	313,274	313,274
4	922000	0	(19,694)	(19,694)	0	(14,278)	(14,278)	0	(5,416)	(5,416)
4	923000	14,381	2,158,503	2,172,884	14,381	1,564,893	1,579,274	0	593,610	593,610
4	924000	0	314,341	314,341	0	227,894	227,894	0	86,447	86,447
4	925XXX	5,925	895,659	901,584	5,882	649,344	655,226	43	246,315	246,358
4	926XXX	15,249	321,098	336,347	15,249	232,793	248,042	0	88,305	88,305
4	928000	884,723	257,862	1,142,585	631,639	186,947	818,586	253,084	70,915	323,999
4	930000	41,237	1,138,862	1,180,099	28,787	825,664	854,451	12,450	313,198	325,648
4	931000	8,848	284,520	293,368	8,848	206,274	215,122	0	78,246	78,246
4	935000	343,314	2,446,195	2,789,509	259,878	1,773,467	2,033,345	83,436	672,728	756,164
	TOTAL ADMIN & GEN OPERATING EXP	1,422,875	17,598,866	19,021,741	1,042,426	12,759,002	13,801,428	380,449	4,839,864	5,220,313
G-DEPX	Depreciation Expense-General Plant	371,290	3,962,079	4,333,369	253,673	2,872,468	3,126,141	117,617	1,089,611	1,207,228
G-AMTX	Amortization Expense - General Plant - 303000	35,722	121,032	156,754	24,862	87,747	112,609	10,860	33,285	44,145
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	3,190	4,040,942	4,044,132	0	2,929,643	2,929,643	3,190	1,111,299	1,114,489
G-AMTX	Amortization Expense-General Plant - 390200, 391	0	5,316	5,316	0	3,854	3,854	0	1,462	1,462
99	407025	0	0	0	0	0	0	0	0	0
99	407229	(580,553)	0	(580,553)	0	0	0	(580,553)	0	(580,553)
99	407335	0	0	0	0	0	0	0	0	0
99	407368	84,068	0	84,068	0	0	0	84,068	0	84,068
99	407425	0	0	0	0	0	0	0	0	0
99	407468	(384,565)	0	(384,565)	0	0	0	(384,565)	0	(384,565)
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(470,848)	8,129,369	7,658,521	278,535	5,893,712	6,172,247	(749,383)	2,235,657	1,486,274
	TOTAL ADMIN & GENERAL EXPENSES	952,027	25,728,235	26,680,262	1,320,961	18,652,714	19,973,675	(368,934)	7,075,521	6,706,587
	TOTAL EXPENSES BEFORE FIT	243,584,636	41,491,462	285,076,098	171,199,551	29,416,016	200,615,567	72,385,085	12,075,446	84,460,531
	NET OPERATING INCOME (LOSS) BEFORE FIT			38,994,571			25,514,024			13,480,547
G-FIT	FEDERAL INCOME TAX			(5,240,412)			(3,995,832)			(1,244,580)
G-FIT	DEFERRED FEDERAL INCOME TAX			16,256,917			11,059,387			5,197,530
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(28,428)			(19,086)			(9,342)
	GAS NET OPERATING INCOME (LOSS)			28,006,494			18,469,555			9,536,939

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

AVISTA UTILITIES

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

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATION RATIOS:										
G-ALL 1	System Contract Demand		100.000%			70.660%			29.340%	
G-ALL 2	Number of Customers		100.000%			66.187%			33.813%	
G-ALL 3	Direct Distribution Operating Expense		100.000%			71.443%			28.557%	
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%			72.499%			27.501%	
G-ALL 10	Actual Annual Throughput		100.000%			68.545%			31.455%	
G-ALL 99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS  
**GAS ALLOCATION OF OTHER REVENUE**  
 For Twelve Months Ended June 30, 2016  
 Ending Balance Basis

AMISTA UTILITIES

Report ID:  
**G-495-12E**

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  
 Ending Balance Basis

**AVISTA UTILITIES**

Report ID:  
**G-804-12E**

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
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>186,351,796</b>	<b>0</b>	<b>186,351,796</b>	<b>126,149,602</b>	<b>0</b>	<b>126,149,602</b>	<b>60,202,194</b>	<b>0</b>	<b>60,202,194</b>

**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-908-12E
For Twelve Months Ended June 30, 2016		
Ending Balance Basis		
Ref/Basis:Account	Description	

AVISTA UTILITIES

Ref/Basis:Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	238,255	227,463	465,718	178,633	150,551	329,184	59,622	76,912	136,534
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	150,551	6,228,695	662,658	76,912	739,570

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	66.187%	33.813%
G-ALL	99	Not Allocated	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**INTEREST DEDUCTION FOR FIT--GAS NORTH**  
 For Twelve Months Ended June 30, 2016  
 Ending Balance Basis

AVISTA UTILITIES

Report ID:  
**G-INT-12E**

Ref/Basis	Description	System	Washington	Idaho
	<b>Debt</b>			
1	Capital Structure - Debt Ratio		52.53%	52.53%
2	Cost of Debt		5.193%	5.155%
	<b>Total Cost of Debt</b>		<b>2.728%</b>	<b>2.708%</b>
	<b>Total Weighted Cost</b>		<b>2.728%</b>	<b>2.708%</b>
G-APL	Net Rate Base		422,594,692	136,729,135
	<b>Interest Deduction for FIT Calculation</b>		<b>7,798,412</b>	<b>3,702,625</b>

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

**RESULTS OF OPERATIONS**  
**FEDERAL INCOME TAXES--GAS**  
 For Twelve Months Ended June 30, 2016  
 Ending Balance Basis

AVISTA UTILITIES

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	171,090,784	75,513,580
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>25,514,024</u>	<u>13,480,547</u>
G-INT	Less: Interest Expense	11,501,037	7,798,412	3,702,625
G-SCM	Schedule M Adjustments	(42,466,142)	(29,132,276)	(13,333,866)
	Taxable Net Operating Income	<u>(14,972,608)</u>	<u>(11,416,664)</u>	<u>(3,555,944)</u>
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	<u>(5,240,412)</u>	<u>(3,995,832)</u>	<u>(1,244,580)</u>
G-DTE	Deferred FIT	16,256,917	11,059,387	5,197,530
99	411400 Amortized Investment Tax Credit	(28,428)	(19,086)	(9,342)
	Total FIT/Deferred FIT & ITC	<u>10,988,077</u>	<u>7,044,469</u>	<u>3,943,608</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  
 Ending Balance Basis

Report ID:  
**G-SCM-12E**

**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	560,097	560,097	0	269,025	269,025
2	997002	Injuries and Damages	0	6,800	6,800	0	4,501	4,501	0	2,299	2,299
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	197,434	197,434	0	94,832	94,832
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	(1,175,973)	(1,175,973)	0	(564,843)	(564,843)
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	(392,206)	(392,206)	0	(188,384)	(188,384)
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	(188,906)	(188,906)	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	(468,992)	(468,992)	0	(239,595)	(239,595)
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	(6,208,554)	(6,208,554)	0	(2,982,087)	(2,982,087)
12	997102	Amort Idaho Earnings Test (2542229)	(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
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>20,430,708</b>	<b>(62,052,785)</b>	<b>(42,466,142)</b>	<b>12,533,911</b>	<b>(41,666,187)</b>	<b>(29,132,276)</b>	<b>7,052,732</b>	<b>(20,386,598)</b>	<b>(13,333,866)</b>

**ALLOCATION RATIOS:**

G-ALL	1	Contract System Demand	100.000%	70.660%	29.340%
G-ALL	2	Number of Customers	100.000%	66.187%	33.813%
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)	100.000%	67.553%	32.447%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**

**DEFERRED INCOME TAX EXPENSE--GAS**

For Twelve Months Ended June 30, 2016

Ending Balance Basis

Report ID:

**G-DTE-12E**

**AVISTA UTILITIES**

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated		11,998,787	5,870,910
99	410100	Deferred Federal Income Tax Exp		(1,145,327)	(759,364)
		<b>SUBTOTAL</b>		<b>10,853,460</b>	<b>5,111,546</b>
14	411100	Deferred Federal Income Tax Expense - Allocated		196,603	96,197
99	411100	Deferred Federal Income Tax Exp		9,324	(10,213)
		<b>SUBTOTAL</b>		<b>205,927</b>	<b>85,984</b>
		<b>Total Deferred Federal Income Tax Expense</b>		<b>11,059,387</b>	<b>5,197,530</b>

**ALLOCATION RATIOS:**

G-ALL	14	Net Allocated Schedule M's	100.000%	67.146%	32.854%
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  
 Ending Balance Basis

**AVISTA UTILITIES**

**Report ID:**  
**G-OTX-12E**

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	408190	UNDERGROUND STORAGE	0	158,988	158,988	0	112,341	112,341	0	46,647	46,647
		R&P Property Tax - Storage	0	158,988	158,988	0	112,341	112,341	0	46,647	46,647
		TOTAL UNDERGROUND STORAGE TAX	0	158,988	158,988	0	112,341	112,341	0	46,647	46,647
99	408110	DISTRIBUTION	5,443,752	0	5,443,752	5,443,752	0	5,443,752	0	0	0
99	408120	State Excise Tax	5,443,752	0	5,443,752	5,443,752	0	5,443,752	0	0	0
99	408130	Municipal Occupation & License Tax	6,264,374	0	6,264,374	5,198,250	0	5,198,250	1,066,124	0	1,066,124
99	408160	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	4,083,047	0	4,083,047	2,663,774	0	2,663,774	1,419,273	0	1,419,273
99	409100	State Income Tax	(1,788)	0	(1,788)	0	0	0	(1,788)	0	(1,788)
		TOTAL DISTRIBUTION TAX	15,789,385	0	15,789,385	13,305,776	0	13,305,776	2,483,609	0	2,483,609
		TOTAL TAXES OTHER THAN FIT	15,789,385	158,988	15,948,373	13,305,776	112,341	13,418,117	2,483,609	46,647	2,530,256

**ALLOCATION RATIOS:**

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

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
 For Twelve Months Ended June 30, 2016  
 Ending Balance Basis

**AVISTA UTILITIES**

Report ID:  
**G-PLT-12E**

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,834,763	3,636,962	1,022,594	1,330,185	2,352,779	779,605	504,578	1,284,183
4	3031XX	Misc Intangible IT Plant (3031XX)	20,588	33,886,365	33,906,953	0	24,567,276	24,567,276	20,588	9,319,089	9,339,677
		<b>TOTAL INTANGIBLE PLANT</b>	<b>1,822,787</b>	<b>35,721,128</b>	<b>37,543,915</b>	<b>1,022,594</b>	<b>25,897,461</b>	<b>26,920,055</b>	<b>800,193</b>	<b>9,823,667</b>	<b>10,623,860</b>
<b>UNDERGROUND STORAGE PLANT:</b>											
1	350XXX	Land & Land Rights	0	1,195,605	1,195,605	0	858,217	858,217	0	337,388	337,388
1	351XXX	Structures & Improvements	0	1,942,773	1,942,773	0	1,372,763	1,372,763	0	570,010	570,010
1	352XXX	Wells	0	18,882,948	18,882,948	0	13,342,691	13,342,691	0	5,540,257	5,540,257
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	12,066,286	12,066,286	0	8,526,038	8,526,038	0	3,540,248	3,540,248
1	355000	Measuring & Regulating Equipment	0	737,041	737,041	0	520,793	520,793	0	216,248	216,248
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	2,046,780	2,046,780	0	1,446,255	1,446,255	0	600,525	600,525
		<b>TOTAL UNDERGROUND STORAGE PLANT</b>	<b>0</b>	<b>38,319,623</b>	<b>38,319,623</b>	<b>0</b>	<b>27,090,048</b>	<b>27,090,048</b>	<b>0</b>	<b>11,229,575</b>	<b>11,229,575</b>
<b>DISTRIBUTION PLANT:</b>											
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	917,649	0	917,649	552,910	0	552,910	364,739	0	364,739
6	376000	Mains	291,584,571	2,512,521	294,097,092	190,132,388	1,719,871	191,852,259	101,452,183	792,650	102,244,833
6	378000	Measuring & Reg Station Equip-General	5,507,723	127,101	5,634,824	3,302,754	87,003	3,389,757	2,204,969	40,098	2,245,067
6	379000	Measuring & Reg Station Equip-City Gate	6,767,267	0	6,767,267	2,320,094	0	2,320,094	4,447,173	0	4,447,173
6	380000	Services	201,600,640	0	201,600,640	136,854,049	0	136,854,049	64,746,591	0	64,746,591
6	381000	Meters	74,945,633	0	74,945,633	51,601,522	0	51,601,522	23,344,111	0	23,344,111
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	3,355,606	0	3,355,606	2,585,611	0	2,585,611	769,995	0	769,995
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>584,954,082</b>	<b>2,639,622</b>	<b>587,593,704</b>	<b>387,536,516</b>	<b>1,806,874</b>	<b>389,343,390</b>	<b>197,417,566</b>	<b>832,748</b>	<b>198,250,314</b>
<b>GENERAL PLANT</b>											
4	389XXX	Land & Land Rights	762,906	2,105,051	2,867,957	668,828	1,526,141	2,194,969	94,078	578,910	672,988
4	390XXX	Structures & Improvements	5,280,076	22,286,404	27,566,480	3,762,224	16,157,420	19,919,644	1,517,852	6,128,984	7,646,836
4	391XXX	Office Furniture & Equipment	26,608	13,465,698	13,492,306	8,298	9,762,496	9,770,794	18,310	3,703,202	3,721,512
4	392XXX	Transportation Equipment	9,919,751	2,226,625	12,146,376	7,415,891	1,614,281	9,030,172	2,503,860	612,344	3,116,204
4	393000	Stores Equipment	148,060	762,206	910,266	113,404	552,592	665,996	34,656	209,614	244,270
4	394000	Tools, Shop & Garage Equipment	2,533,325	4,978,498	7,511,823	1,962,016	3,609,361	5,571,377	571,309	1,369,137	1,940,446

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended June 30, 2016  
Ending Balance Basis

Report ID:  
**G-PLT-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
4	395000	Laboratory Equipment	21,006	368,173	15,843	266,922	5,163	101,251
4	396XXX	Power Operated Equipment	4,127,518	1,114,020	3,004,337	807,653	1,123,181	306,367
4	397XXX	Communications Equipment	2,444,580	9,439,990	1,058,776	6,843,898	1,385,804	2,596,092
4	398000	Miscellaneous Equipment	1,073	88,400	1,073	64,089	0	24,311
		<b>TOTAL GENERAL PLANT</b>	<b>25,264,903</b>	<b>56,835,065</b>	<b>18,010,690</b>	<b>41,204,853</b>	<b>7,254,213</b>	<b>15,630,212</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>612,041,772</b>	<b>133,515,438</b>	<b>406,569,800</b>	<b>95,999,236</b>	<b>205,471,972</b>	<b>37,516,202</b>
		<b>ACCUMULATED DEPRECIATION</b>						
G-ADEP		Underground Storage	0	(14,435,838)	0	(10,200,363)	0	(4,235,475)
G-ADEP		Distribution Plant	(193,788,522)	(1,605,447)	(127,864,885)	(1,098,961)	(65,923,637)	(506,486)
G-ADEP		General Plant	(6,748,038)	(16,551,920)	(6,102,819)	(11,999,977)	(2,645,219)	(4,551,943)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(202,536,560)</b>	<b>(32,593,205)</b>	<b>(133,967,704)</b>	<b>(23,299,301)</b>	<b>(68,568,856)</b>	<b>(9,293,904)</b>
		<b>ACCUMULATED AMORTIZATION</b>						
G-AAMT		General Plant - 303000	(217,974)	(339,162)	(153,997)	(245,889)	(63,977)	(93,273)
G-AAMT		Misc IT Intangible Plant - 3031XX	(9,394)	(9,361,453)	0	(6,786,960)	(9,394)	(2,574,493)
G-AAMT		Underground Storage	0	(240,201)	0	(169,726)	0	(70,475)
G-AAMT		General Plant - 390200, 396200	(4,632)	(51,335)	(3,656)	(37,217)	(976)	(14,118)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(232,000)</b>	<b>(9,992,151)</b>	<b>(157,653)</b>	<b>(7,239,792)</b>	<b>(74,347)</b>	<b>(2,752,359)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(202,768,560)</b>	<b>(42,585,356)</b>	<b>(134,125,357)</b>	<b>(30,539,093)</b>	<b>(68,643,203)</b>	<b>(12,046,263)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>409,273,212</b>	<b>90,930,082</b>	<b>272,444,443</b>	<b>65,460,143</b>	<b>136,828,769</b>	<b>25,469,939</b>
		<b>ACCUMULATED DFIT</b>						
12	282900	ADFIT - Gas Plant In Service	0	(95,139,551)	0	(64,269,621)	0	(30,869,930)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,431,081)	0	(9,730,456)	0	(3,700,625)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(435,920)	0	(316,038)	0	(119,882)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(867,590)	0	(586,083)	0	(281,507)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(109,874,142)</b>	<b>0</b>	<b>(74,902,198)</b>	<b>0</b>	<b>(34,971,944)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>409,273,212</b>	<b>(18,944,060)</b>	<b>272,444,443</b>	<b>(9,442,055)</b>	<b>136,828,769</b>	<b>(9,502,005)</b>

**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)	100.000%	67.553%	32.447%

AVISTA UTILITIES

RESULTS OF OPERATIONS  
**ADJUSTMENTS TO NET GAS UTILITY PLANT**  
 For Twelve Months Ended June 30, 2016  
 Ending Balance Basis

Report ID:  
**G-APL-12E**

Ref/Basis: Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT NET GAS PLANT IN SERVICE	409,273,212	(18,944,060)	390,329,152	272,444,443	(9,442,055)	263,002,388	136,828,769	(9,502,005)	127,326,764
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	6,829,491	6,829,491	0	4,825,718	4,825,718	0	2,003,773	2,003,773
4 252000 Customer Advances	(81,232)	0	(81,232)	(11,804)	0	(11,804)	(69,428)	0	(69,428)
99 235199 Customer Deposits	(471,020)	0	(471,020)	(471,020)	0	(471,020)	0	0	0
99 182302 WA Excess Nat Gas Line Extension	169,778	0	169,778	169,778	0	169,778	0	0	0
99 283302 DFIT - WA Excess Nat Gas Line Extension	(59,422)	0	(59,422)	(59,422)	0	(59,422)	0	0	0
C-WKC Working Capital	14,360,349	5,786,532	20,146,881	14,360,349	0	14,360,349	0	5,786,532	5,786,532
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	13,918,453	18,347,087	32,265,540	13,987,881	8,875,288	22,863,169	(69,428)	9,471,799	9,402,371
NET RATE BASE	423,191,665	(596,973)	422,594,692	286,432,324	(566,767)	285,865,557	136,759,341	(30,206)	136,729,135

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%

AVISTA UTILITIES

RESULTS OF OPERATIONS  
**GAS-NORTH DEPRECIATION EXPENSE**  
 For Twelve Months Ended June 30, 2016  
 Ending Balance Basis

Report ID:  
**G-DEPX-12E**

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
<b>Electric Production</b>										
Steam (ED-AN)	7,839,081	7,839,081								
Hydro (ED-AN)	9,296,113	9,296,113								
Other (ED-AN)	9,392,033	9,392,033								
<b>Total Electric Production</b>	<b>26,527,227</b>	<b>26,527,227</b>								
<b>Electric Transmission</b>										
ED-AN	11,412,357	11,412,357								
<b>Total Electric Transmission</b>	<b>11,412,357</b>	<b>11,412,357</b>								
<b>Electric Distribution</b>										
ED-AN	41,090	41,090								
ED-ID	15,742,510	15,742,510								
ED-WA	26,634,838	26,634,838								
<b>Total Electric Distribution</b>	<b>42,418,438</b>	<b>42,418,438</b>								
<b>Gas Underground Storage</b>										
GD-AN	660,321	660,321				660,321	660,321	466,583	466,583	193,738
GD-OR	123,172		123,172							
<b>Total Gas Underground Storage</b>	<b>783,493</b>	<b>660,321</b>	<b>123,172</b>			<b>660,321</b>	<b>660,321</b>	<b>466,583</b>	<b>466,583</b>	<b>193,738</b>
<b>Gas Distribution</b>										
GD-AN	64,600	64,600				64,600	64,600	44,220	44,220	20,380
GD-ID	4,716,236	4,716,236				4,716,236	4,716,236			4,716,236
GD-WA	9,423,455	9,423,455				9,423,455	9,423,455	9,423,455	9,423,455	
GD-OR	6,262,442		6,262,442							
<b>Total Gas Distribution</b>	<b>20,466,733</b>	<b>14,204,291</b>	<b>6,262,442</b>			<b>64,600</b>	<b>14,204,291</b>	<b>44,220</b>	<b>9,467,675</b>	<b>4,736,616</b>
<b>General Plant</b>										
ED-AN	2,817,776	2,817,776								
ED-ID	204,036	204,036								
ED-WA	1,142,979	1,142,979								
CD-AA	17,997,085	12,836,601	3,591,858	1,566,626		3,591,858	3,591,858	2,604,061	2,604,061	987,797
CD-AN	670,724	526,405	144,319			144,319	144,319	104,630	104,630	39,689
CD-ID	334,597	262,602	71,995			71,995	71,995			71,995
CD-WA	184,584	144,867	39,717			39,717	39,717	39,717	39,717	
GD-AA	270,000		188,012	81,988		188,012	188,012	136,307	136,307	51,705
GD-AN	37,890	37,890	45,622			37,890	37,890	27,470	27,470	10,420
GD-ID	45,622	45,622				45,622	45,622			45,622
GD-WA	213,956	213,956				213,956	213,956	213,956	213,956	
GD-OR	203,215		203,215							
<b>Total General Plant</b>	<b>24,122,484</b>	<b>17,935,266</b>	<b>4,333,369</b>	<b>1,853,829</b>		<b>371,290</b>	<b>3,962,079</b>	<b>2,872,468</b>	<b>3,126,141</b>	<b>1,207,228</b>
<b>Total Depreciation Expense</b>	<b>125,730,712</b>	<b>98,293,288</b>	<b>19,197,981</b>	<b>8,239,443</b>		<b>14,510,981</b>	<b>4,687,000</b>	<b>3,383,271</b>	<b>13,060,399</b>	<b>6,137,582</b>

Allocation Ratios:  
 Service -

Electric

Gas-North

Gas-South

Jurisdiction -

Washington

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

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	System Contract Demand	70.660%	29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	6	Actual Therms Purchased	68.452%	31.548%



AVISTA UTILITIES

Report ID:  
G-AMTX-12E

RESULTS OF OPERATIONS  
**GAS-NORTH AMORTIZATION EXPENSE**  
 For Twelve Months Ended June 30, 2016  
 Ending Balance 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
<b>Production/Transmission</b>										
Franchises (302000)	918,400	918,400								
Misc Intangible PIt (303000)	240,334	240,334								
<b>Total Production/Transmission</b>	<b>1,158,734</b>	<b>1,158,734</b>								
<b>Distribution</b>										
Franchises (302000)	24,153	24,153								
Misc Intangible PIt (303000)	2,844	2,844								
<b>Total Distribution</b>	<b>26,997</b>	<b>26,997</b>								
<b>General Plant - 303000</b>										
7,4	595,946	425,065	118,938	51,943	118,938	118,938	86,229	86,229	32,709	32,709
9,4	9,729	7,635	2,094		2,094	2,094	1,518	1,518	576	576
	10,860	10,860	10,860		10,860	10,860	24,862	24,862	10,860	10,860
	24,862	24,862	24,862		24,862	24,862				
	13,712			13,712						
<b>Total General Plant - 303000</b>	<b>655,109</b>	<b>432,700</b>	<b>156,754</b>	<b>65,655</b>	<b>121,032</b>	<b>156,754</b>	<b>24,862</b>	<b>87,747</b>	<b>10,860</b>	<b>33,285</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>										
7,4	19,035,270	13,577,097	3,799,059	1,659,114	3,799,059	3,799,059	2,754,280	2,754,280	1,044,779	1,044,779
9,4	9,161	7,190	1,971		1,971	1,971	1,429	1,429	542	542
	14,825	11,635	3,190		3,190	3,190			3,190	3,190
	542,560	542,560								
	4,747	4,747								
	992,141	992,141								
	344,533		239,912	104,621	239,912	239,912	173,934	173,934	65,978	65,978
	0	0	0	0	0	0	0	0	0	0
	0									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>20,943,237</b>	<b>15,135,370</b>	<b>4,044,132</b>	<b>1,763,735</b>	<b>3,190</b>	<b>4,040,942</b>	<b>2,929,643</b>	<b>2,929,643</b>	<b>3,190</b>	<b>1,111,299</b>
<b>Gas Underground Storage</b>										
1	228		228		228	228	161	161	67	67
<b>Total Gas Underground Storage</b>	<b>228</b>		<b>228</b>		<b>228</b>	<b>228</b>	<b>161</b>	<b>161</b>	<b>67</b>	<b>67</b>
<b>General Plant - 390200, 396200</b>										
7,4	26,637	18,999	5,316	2,322	5,316	5,316	3,854	3,854	1,462	1,462
4	24,759	24,759								
	0			0						
<b>Total General Plant - 390200, 396200</b>	<b>51,396</b>	<b>43,758</b>	<b>5,316</b>	<b>2,322</b>	<b>5,316</b>	<b>5,316</b>	<b>3,854</b>	<b>3,854</b>	<b>1,462</b>	<b>1,462</b>
<b>Total Amortization Expense</b>	<b>22,836,701</b>	<b>16,797,559</b>	<b>4,206,430</b>	<b>1,831,712</b>	<b>38,912</b>	<b>4,167,518</b>	<b>24,862</b>	<b>3,021,405</b>	<b>14,050</b>	<b>1,146,113</b>

Allocation Ratios:

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

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>		<b>G-ADEP-12E</b>
For Twelve Months Ended June 30, 2016		
Ending Balance 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	Total	Direct	Allocated	Total
<b>Electric Production</b>										
Steam (ED-AN)	(292,619,019)	(292,619,019)								
Hydro (ED-AN)	(141,628,658)	(141,628,658)								
Other (ED-AN)	(107,351,001)	(107,351,001)								
<b>Total Electric Production</b>	<b>(541,598,678)</b>	<b>(541,598,678)</b>								
<b>Electric Transmission</b>										
ED-AN	(206,889,083)	(206,889,083)								
<b>Total Electric Transmission</b>	<b>(206,889,083)</b>	<b>(206,889,083)</b>								
<b>Electric Distribution</b>										
ED-AN	(54,025)	(54,025)								
ED-ID	(184,073,980)	(184,073,980)								
ED-WA	(295,588,994)	(295,588,994)								
<b>Total Electric Distribution</b>	<b>(479,716,999)</b>	<b>(479,716,999)</b>								
<b>Gas Underground Storage</b>										
GD-AN	(14,435,838)	(14,435,838)		(810,455)						
GD-OR	(810,455)			(810,455)						
<b>Total Gas Underground Storage</b>	<b>(15,246,293)</b>	<b>(14,435,838)</b>	<b>(810,455)</b>							
<b>Gas Distribution</b>										
GD-AN	(1,605,447)	(1,605,447)								
GD-ID	(65,923,637)	(65,923,637)								
GD-WA	(127,864,885)	(127,864,885)								
GD-OR	(100,309,942)	(100,309,942)		(100,309,942)						
<b>Total Gas Distribution</b>	<b>(295,703,911)</b>	<b>(193,788,522)</b>	<b>(1,605,447)</b>	<b>(195,393,969)</b>	<b>(127,864,885)</b>	<b>(1,098,961)</b>	<b>(128,963,846)</b>	<b>(65,923,637)</b>	<b>(606,486)</b>	<b>(66,430,123)</b>
<b>General Plant</b>										
ED-AN	(43,258,933)	(43,258,933)								
ED-ID	(8,449,580)	(8,449,580)								
ED-WA	(19,072,311)	(19,072,311)								
CD-AA	(51,934,938)	(37,043,114)	(10,365,175)	(4,526,649)						
CD-AN	(11,177,226)	(8,772,222)	(2,405,004)							
CD-ID	(5,687,581)	(4,463,784)	(1,223,797)							
CD-WA	(3,091,268)	(2,426,120)	(665,148)							
GD-AA	(2,056,502)		(1,432,025)	(624,477)						
GD-AN	(2,349,716)	(2,349,716)								
GD-ID	(1,421,422)	(1,421,422)								
GD-WA	(5,437,671)	(5,437,671)								
GD-OR	(4,496,412)		(4,496,412)							
<b>Total General Plant</b>	<b>(158,433,560)</b>	<b>(123,486,064)</b>	<b>(25,299,958)</b>	<b>(9,647,538)</b>	<b>(6,102,819)</b>	<b>(11,999,977)</b>	<b>(18,102,796)</b>	<b>(2,645,219)</b>	<b>(4,551,943)</b>	<b>(7,197,162)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,697,588,524)</b>	<b>(1,351,690,824)</b>	<b>(235,129,765)</b>	<b>(110,767,935)</b>	<b>(202,536,560)</b>	<b>(32,593,205)</b>	<b>(133,967,704)</b>	<b>(23,299,301)</b>	<b>(157,267,005)</b>	<b>(77,862,760)</b>

Allocation Ratios:  
Service -

Electric Gas-North Gas-South

Jurisdiction -

Washington

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

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	System Contract Demand	70.660%	29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	6	Actual Therms Purchased	68.452%	31.548%

AVISTA UTILITIES

RESULTS OF OPERATIONS  
**GAS-NORTH ACCUMULATED AMORTIZATION**  
 For Twelve Months Ended June 30, 2016  
 Ending Balance Basis

Report ID:  
**G-AAAMT-12E**

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
<b>Production/Transmission</b>													
Franchises (302000)	ED-AN	(9,682,154)	(9,682,154)										
Misc Intangible PIt (303000)	ED-AN	(1,253,227)	(1,253,227)										
<b>Total Production/Transmission</b>		<b>(10,935,381)</b>	<b>(10,935,381)</b>										
<b>Distribution</b>													
Franchises (302000)	ED-WA	(157,312)	(157,312)										
Misc Intangible PIt (303000)	ED-WA	(32,298)	(32,298)										
<b>Total Distribution</b>		<b>(189,610)</b>	<b>(189,610)</b>										
<b>General Plant - 303000</b>													
7,4	CD-AA	(1,610,783)	(1,148,907)	(321,480)	(140,396)	(321,480)	(321,480)	(233,070)	(233,070)	(88,410)	(88,410)	(88,410)	(88,410)
9,4	CD-AN	(82,175)	(64,493)	(17,682)		(17,682)	(17,682)	(12,819)	(12,819)	(4,863)	(4,863)	(4,863)	(4,863)
	GD-ID	(63,977)	(63,977)	(63,977)		(63,977)	(63,977)			(63,977)	(63,977)	(63,977)	(63,977)
	GD-WA	(153,997)	(153,997)	(153,997)		(153,997)	(153,997)						
	GD-OR	(82,227)	(82,227)	(82,227)		(82,227)	(82,227)						
<b>Total General Plant - 303000</b>		<b>(1,993,159)</b>	<b>(1,213,400)</b>	<b>(557,136)</b>	<b>(222,623)</b>	<b>(557,136)</b>	<b>(557,136)</b>	<b>(245,889)</b>	<b>(245,889)</b>	<b>(93,273)</b>	<b>(93,273)</b>	<b>(93,273)</b>	<b>(157,250)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4	CD-AA	(43,054,657)	(30,709,165)	(8,592,848)	(3,752,644)	(8,592,848)	(8,592,848)	(6,229,729)	(6,229,729)	(2,363,119)	(2,363,119)	(2,363,119)	(2,363,119)
9,4	CD-AN	(30,007)	(23,550)	(6,457)		(6,457)	(6,457)	(4,681)	(4,681)	(1,776)	(1,776)	(1,776)	(1,776)
9	CD-ID	(43,658)	(34,265)	(9,394)		(9,394)	(9,394)			(9,394)	(9,394)	(9,394)	(9,394)
	ED-AN	(1,055,357)	(1,055,357)										
	ED-ID	(20,359)	(20,359)										
	ED-WA	(3,067,523)	(3,067,523)										
8,4	GD-AA	(1,094,506)		(762,148)	(332,358)	(762,148)	(762,148)		(552,550)	(209,598)	(209,598)	(209,598)	(209,598)
4	GD-AN	0	0	0	0	0	0	0	0	0	0	0	0
	GD-OR	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(48,366,068)</b>	<b>(34,910,219)</b>	<b>(9,370,847)</b>	<b>(4,085,002)</b>	<b>(9,370,847)</b>	<b>(9,370,847)</b>	<b>(6,786,960)</b>	<b>(6,786,960)</b>	<b>(9,394)</b>	<b>(9,394)</b>	<b>(9,394)</b>	<b>(2,563,887)</b>
<b>Gas Underground Storage</b>													
1	GD-AN	(240,201)	(240,201)	(240,201)		(240,201)	(240,201)	(169,726)	(169,726)	(70,475)	(70,475)	(70,475)	(70,475)
<b>Total Gas Underground Storage</b>		<b>(240,201)</b>	<b>(240,201)</b>	<b>(240,201)</b>	<b>(240,201)</b>	<b>(240,201)</b>	<b>(240,201)</b>	<b>(169,726)</b>	<b>(169,726)</b>	<b>(70,475)</b>	<b>(70,475)</b>	<b>(70,475)</b>	<b>(70,475)</b>
<b>General Plant - 390200, 396200</b>													
7,4	CD-AA	(257,215)	(183,461)	(51,335)	(22,419)	(51,335)	(51,335)	(37,217)	(37,217)	(14,118)	(14,118)	(14,118)	(14,118)
9	CD-ID	(4,537)	(3,561)	(976)		(976)	(976)			(976)	(976)	(976)	(976)
9	CD-WA	(8,332)	(6,539)	(1,793)		(1,793)	(1,793)						
4	ED-AN	(91,655)	(91,655)										
	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	0						
<b>Total General Plant - 390200, 396200</b>		<b>(474,280)</b>	<b>(395,894)</b>	<b>(55,967)</b>	<b>(22,419)</b>	<b>(55,967)</b>	<b>(55,967)</b>	<b>(3,656)</b>	<b>(3,656)</b>	<b>(976)</b>	<b>(976)</b>	<b>(976)</b>	<b>(15,094)</b>
<b>Total Accumulated Amortization</b>		<b>(62,198,689)</b>	<b>(47,644,504)</b>	<b>(10,224,151)</b>	<b>(4,330,044)</b>	<b>(10,224,151)</b>	<b>(10,224,151)</b>	<b>(7,239,792)</b>	<b>(7,239,792)</b>	<b>(157,653)</b>	<b>(157,653)</b>	<b>(74,347)</b>	<b>(2,826,706)</b>

Allocation Ratios:  
 Service -

Washington

Jurisdiction -

Electric Gas-North Gas-South

Idaho

**RESULTS OF OPERATIONS**  
**GAS-NORTH ACCUMULATED AMORTIZATION**  
 For Twelve Months Ended June 30, 2016  
 Ending Balance Basis

AVISTA UTILITIES

	Report ID: G-AAAMT-12E					
7	71.326%	19.956%	8.716%	1	System Contract Demand	70.660%
8	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.489%
9	78.482%	21.518%	0.000%			

**RESULTS OF OPERATIONS**  
**COMMON GENERAL PLANT**  
 For Twelve Months Ended June 30, 2016  
 Ending Balance Basis

**AVISTA UTILITIES**  
 Gas-North Copy

Report ID:  
**C-GPL-12E**

Ref/Basis	Account Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
		Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-OR	Allocated	Total
	<b>389XXX Land &amp; Land Rights</b>									
99	ED-WA / ID / AN	13,611	362,279	22,774	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	477,164	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	848,544	0	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	7,293,878	0	0	0	0	0	0
9	CD-WA / ID / AN	699,092	343,147	233,891	191,664	0	2,040,928	0	891,308	891,308
	<b>TOTAL ACCOUNT</b>	<b>712,703</b>	<b>705,426</b>	<b>7,550,543</b>	<b>668,828</b>	<b>94,078</b>	<b>2,105,052</b>	<b>848,544</b>	<b>891,308</b>	<b>1,739,852</b>
	<b>390XXX Structures &amp; Improvements</b>									
99	ED-WA / ID / AN	1,052,423	2,154,217	4,527,293	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	2,239,916	0	2,239,916	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	3,605,776	0	3,605,776
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	71,776,987	0	0	0	0	0	0
9	CD-WA / ID / AN	5,552,599	5,536,347	8,032,541	1,522,308	1,517,852	20,084,192	0	8,771,110	8,771,110
	<b>TOTAL ACCOUNT</b>	<b>6,605,022</b>	<b>7,690,564</b>	<b>84,336,821</b>	<b>3,762,224</b>	<b>1,517,852</b>	<b>22,286,404</b>	<b>3,605,776</b>	<b>8,771,110</b>	<b>12,376,886</b>
	<b>391XXX Office Furniture &amp; Equipment</b>									
99	ED-WA / ID / AN	3,376,203	14,649	5,989,412	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	6,650	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	46,464,103	0	0	437,081	0	190,602	190,602
9	CD-WA / ID / AN	30,266	66,785	75,391	8,298	18,310	13,001,298	0	5,677,889	5,677,889
	<b>TOTAL ACCOUNT</b>	<b>3,406,469</b>	<b>81,434</b>	<b>52,528,906</b>	<b>8,298</b>	<b>18,310</b>	<b>13,465,698</b>	<b>0</b>	<b>5,868,491</b>	<b>5,868,491</b>
	<b>392XXX Transportation Equipment</b>									
99	ED-WA / ID / AN	17,632,536	6,702,717	12,432,599	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	6,931,494	2,267,650	1,586,689	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	3,874,825	0	3,874,825
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	413,842	0	0	115,799	0	0	0
9	CD-WA / ID / AN	1,766,834	861,575	1,911,786	484,397	236,210	524,138	0	50,571	50,571
	<b>TOTAL ACCOUNT</b>	<b>19,399,370</b>	<b>7,564,292</b>	<b>14,758,227</b>	<b>7,415,891</b>	<b>2,503,860</b>	<b>2,226,626</b>	<b>3,874,825</b>	<b>50,571</b>	<b>3,925,396</b>

**RESULTS OF OPERATIONS**  
**COMMON GENERAL PLANT**  
 For Twelve Months Ended June 30, 2016  
 Ending Balance Basis

**AVISTA UTILITIES**  
**Gas-North Copy**

Report ID:  
**C-GPL-12E**

Ref/Basis	Account Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
		Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-OR	Allocated	Total
	<b>393000 Stores Equipment</b>									
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	106,259	126,409	2,780,139	29,132	34,656	762,207	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>116,998</b>	<b>141,154</b>	<b>3,155,161</b>	<b>113,403</b>	<b>34,656</b>	<b>762,207</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	<b>394000 Tools, Shop, &amp; Garage Equipment</b>									
99	ED-WA / ID / AN	910,552	281,476	2,506,733	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	1,957,091	362,138	361,979	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	965,091	0	965,091
8	GD-AA	0	0	0	0	0	2,109,387	0	919,862	919,862
7	CD-AA	0	0	8,784,151	0	0	2,457,927	0	1,073,419	1,073,419
9	CD-WA / ID / AN	17,964	762,950	179,475	4,925	209,171	49,205	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>928,516</b>	<b>1,044,426</b>	<b>11,470,359</b>	<b>1,962,016</b>	<b>571,309</b>	<b>4,978,498</b>	<b>965,091</b>	<b>1,993,281</b>	<b>2,956,372</b>
	<b>394100 Electric Charging Stations</b>									
99	ED-WA / ID / AN	0	0	51,258	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
	<b>TOTAL ACCOUNT</b>	<b>0</b>	<b>0</b>	<b>51,258</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>395000 Laboratory Equipment</b>									
99	ED-WA / ID / AN	216,475	34,018	340,531	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	15,240	4,970	120,039	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	50,178	0	50,178
8	GD-AA	0	0	0	0	0	167,810	0	73,179	73,179
7	CD-AA	0	0	253,680	0	0	70,983	0	31,000	31,000
9	CD-WA / ID / AN	2,197	701	34,067	602	192	9,340	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>218,672</b>	<b>34,719</b>	<b>628,278</b>	<b>15,842</b>	<b>5,162</b>	<b>368,172</b>	<b>50,178</b>	<b>104,179</b>	<b>154,357</b>

**RESULTS OF OPERATIONS**  
**COMMON GENERAL PLANT**  
For Twelve Months Ended June 30, 2016  
Ending Balance Basis

AVISTA UTILITIES  
Gas-North Copy

Report ID:  
**C-GPL-12E**

Ref/Basis	Account Description	ELECTRIC *****			GAS NORTH *****			OREGON GAS *****		
		Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-OR	Allocated	Total
	<b>396XXX Power Operated Equipment</b>									
99	ED-WA / ID / AN	14,978,776	9,879,898	8,020,447	32,879,121	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	2,934,604	1,037,755	830,494	4,802,853	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	376,943	376,943	0	0	105,474	105,474	0
9	CD-WA / ID / AN	254,350	311,589	649,441	1,215,380	69,733	85,426	178,051	333,210	46,062
	<b>TOTAL ACCOUNT</b>	<b>15,233,126</b>	<b>10,191,487</b>	<b>9,046,831</b>	<b>34,471,444</b>	<b>3,004,337</b>	<b>1,123,181</b>	<b>1,114,019</b>	<b>5,241,537</b>	<b>43,834</b>
	<b>397XXX Communication Equipment</b>									
99	ED-WA / ID / AN	12,206,235	5,973,637	44,389,788	62,569,660	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	689,935	503,646	0	1,193,581	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	1,230,728
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	26,245,164	26,245,164	0	0	691,418	691,418	0
9	CD-WA / ID / AN	1,345,344	3,217,661	5,124,036	9,687,041	368,841	882,158	1,404,812	2,655,811	301,514
	<b>TOTAL ACCOUNT</b>	<b>13,551,579</b>	<b>9,191,298</b>	<b>75,758,988</b>	<b>98,501,865</b>	<b>1,058,776</b>	<b>1,385,804</b>	<b>9,439,989</b>	<b>11,884,569</b>	<b>1,230,728</b>
	<b>398000 Miscellaneous Equipment</b>									
99	ED-WA / ID / AN	0	2,299	84,425	86,724	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	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	312,085	312,085	0	0	87,326	87,326	0
9	CD-WA / ID / AN	3,913	0	3,918	7,831	1,073	0	1,074	2,147	38,137
	<b>TOTAL ACCOUNT</b>	<b>3,913</b>	<b>2,299</b>	<b>400,428</b>	<b>406,640</b>	<b>1,073</b>	<b>0</b>	<b>88,400</b>	<b>89,473</b>	<b>2,367</b>
	<b>TOTAL GENERAL PLANT</b>	<b>60,176,368</b>	<b>36,647,099</b>	<b>259,685,800</b>	<b>356,509,267</b>	<b>18,010,688</b>	<b>7,254,212</b>	<b>56,835,065</b>	<b>82,099,965</b>	<b>10,678,570</b>
										<b>21,271,798</b>
										<b>31,950,368</b>

ALLOCATION RATIOS:

G-ALL 7	Elec/Gas North/Oregon 4-Factor	100.0000%	71.326%	19.958%	8.716%
G-ALL 8	Gas North/Oregon 4-Factor	100.0000%	0.000%	69.634%	30.366%
G-ALL 9	Elec/Gas North 4-Factor	100.0000%	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  
Ending Balance Basis

AVISTA UTILITIES  
Gas-North Copy

Report ID:  
**C-IPL-12E**

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****			
			Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-OR	Allocated	Total	
		<b>TOTAL ACCOUNT</b>	<b>153,179</b>	<b>0</b>	<b>16,877,547</b>	<b>17,030,726</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,894,763</b>	<b>1,006,693</b>	<b>783,037</b>	<b>1,789,730</b>
303000		<b>Intangible Plant</b>										
99		ED-WA / ID / AN	10,470,561	0	10,317,382	10,470,561	0	0	0	0	0	0
99		GD-WA / ID / AN	1,802,199	0	0	1,802,199	1,022,594	779,605	0	0	0	0
99		GD-OR / AS	1,006,693	0	0	1,006,693	0	0	0	1,006,693	0	1,006,693
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,983,907	0	6,407,862	6,407,862	0	0	1,793,008	0	783,037	783,037
9		CD-WA / ID / AN	194,058	0	152,303	152,303	0	0	41,755	0	0	41,755
		<b>TOTAL ACCOUNT</b>	<b>22,457,418</b>	<b>0</b>	<b>16,877,547</b>	<b>17,030,726</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,894,763</b>	<b>1,006,693</b>	<b>783,037</b>	<b>1,789,730</b>
303100		<b>Misc Intangible Plant--Mainframe Software</b>										
99		ED-WA / ID / AN	8,299,443	23,524	3,278,175	8,299,443	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	1,678,738	0	0	1,678,738	0	0	0	0	0	0
7		CD-AA	56,867,829	0	40,561,548	40,561,548	0	0	1,168,972	0	508,766	508,766
9		CD-WA / ID / AN	142,865	75,095	37,030	112,125	0	20,588	10,152	0	4,956,600	4,956,600
		<b>TOTAL ACCOUNT</b>	<b>66,988,875</b>	<b>98,619</b>	<b>43,876,753</b>	<b>48,973,116</b>	<b>0</b>	<b>20,588</b>	<b>12,528,805</b>	<b>0</b>	<b>5,466,366</b>	<b>5,466,366</b>
303110		<b>Misc Intangible Plant--PC Software</b>										
99		ED-WA / ID / AN	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
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,181,321	0	4,408,889	4,408,889	0	0	1,233,668	0	538,764	538,764
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,181,321</b>	<b>0</b>	<b>4,408,889</b>	<b>4,408,889</b>	<b>0</b>	<b>0</b>	<b>1,233,668</b>	<b>0</b>	<b>538,764</b>	<b>538,764</b>
303115		<b>Misc Intangible Plant--PC Software</b>										
99		ED-WA / ID / AN	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
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	100,831,204	0	71,918,864	71,918,864	0	0	20,123,892	0	8,788,448	8,788,448
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>71,918,864</b>	<b>71,918,864</b>	<b>0</b>	<b>0</b>	<b>20,123,892</b>	<b>0</b>	<b>8,788,448</b>	<b>8,788,448</b>
		<b>TOTAL</b>	<b>196,458,818</b>	<b>98,619</b>	<b>137,082,053</b>	<b>142,331,595</b>	<b>1,022,594</b>	<b>800,193</b>	<b>35,721,128</b>	<b>1,006,693</b>	<b>15,576,615</b>	<b>16,583,308</b>

**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%

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(66,593,330)	(47,498,358)	(13,290,697)	(5,804,275)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(652,437)	(512,052)	(140,385)	0
7	283750 CD-AA	(2,184,188)	(1,557,894)	(435,920)	(190,374)
	Total	<u>(69,429,955)</u>	<u>(49,568,304)</u>	<u>(13,867,002)</u>	<u>(5,994,649)</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 June 30, 2016  
 Ending Balance Basis

**AVISTA UTILITIES**

Report ID:  
**C-WKC-12E**

Gas-North Copy

Ref/Basis Account Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****			*GAS SOUTH*
	Washington	Idaho	Oregon	Washington	Idaho	Total	Washington	Idaho	Oregon	
1 151120 FUEL STOCK COAL-COLSTRIP			0			0				
1 151210 FUEL STOCK HOG FUEL-KFGS			0			0				
7/4 154100 PLANT MATERIALS & OPER SUPPLIES		2,750,530	2,750,530			2,750,530			2,750,530	
1 154300 PLANT MATERIALS & OPER SUP-CS2			0			0				
1 154400 PLANT MATERIALS & OPER SUP-COLSTRIP			0			0				
7/4 154500 SUPPLY CHAIN RECEIVING INVENTORY		2,774	2,774			2,774			2,774	
7/4 154550 SUPPLY CHAIN AVERAGE COST VARIANCE		0	0			0			0	
7/4 154560 SUPPLY CHAIN INVOICE PRICE VARIANCE		(5)	(5)			(5)			(5)	
99 163998 COMMON WORKING CAPITAL	0		0			0				
99 163999 INVESTOR-SUPPLIED WORKING CAPITAL	78,329,881	38,627,537	116,957,418			116,957,418	14,360,349	5,786,532		
<b>TOTAL</b>	<b>78,329,881</b>	<b>38,627,537</b>	<b>119,710,717</b>	<b>63,969,532</b>	<b>32,841,005</b>	<b>14,360,349</b>	<b>5,786,532</b>	<b>2,753,299</b>		

**ALLOCATION RATIOS:**

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