

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-1A</b>
<b>GAS RATE OF RETURN</b>	
For Month Ended July 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(382,265)	(274,815)	(107,450)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	(382,265)	(274,815)	(107,450)
G-APL	Gas Net Adjusted Rate Base	421,612,968	285,201,663	136,411,305
	<b>RATE OF RETURN</b>	<b>-0.091%</b>	<b>-0.096%</b>	<b>-0.079%</b>

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			Report ID: <b>G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b>			
For Month Ended July 31, 2016			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2012 thru 12-31-2014	<b>100.000%</b>	<b>70.660%</b>	<b>29.340%</b>
2	Input	Number of Customers Percent	7-01-2016 thru 07-31-2016	236,097 <b>100.000%</b>	156,304 <b>66.203%</b>	79,793 <b>33.797%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	7-01-2016 thru 07-31-2016	1,187,211 <b>100.000%</b>	881,767 <b>74.272%</b>	305,444 <b>25.728%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2015 thru 12-31-2015			
		Direct O & M Accounts 798 - 894		5,739,125	4,064,950	1,674,175
		Direct O & M Accounts 901 - 935		7,045,594	6,673,065	372,529
		Total		12,784,719	10,738,015	2,046,704
		Percentage		100.000%	83.991%	16.009%
		Direct Labor				
		Amount: Accounts 798 - 894		7,974,843	5,623,508	2,351,335
		Amount: Accounts 901 - 935		2,684,546	2,179,593	504,953
		Total		10,659,389	7,803,101	2,856,288
		Percentage		100.000%	73.204%	26.796%
		Total Number of Customers		235,378	155,972	79,406
		Percentage		100.000%	66.264%	33.736%
		Total Direct Plant		396,169,656	263,596,691	132,572,965
		Percentage		100.000%	66.536%	33.464%
4		Total Four Factor Allocators Percent		400.000%	289.996%	110.004%
				<b>100.000%</b>	<b>72.499%</b>	<b>27.501%</b>
6	Input	Actual Therms Purchased Percent	7-01-2016 thru 07-31-2016	6,267,197 <b>100.000%</b>	4,075,558 <b>65.030%</b>	2,191,639 <b>34.970%</b>

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended July 31, 2016

Average of Monthly Averages Basis

Report ID:

**G-ALL-1A**

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		68,870,162	57,859,575	7,660,811	3,349,776
	Direct O & M Accts 901 - 935		40,470,171	30,725,388	6,803,561	2,941,222
	Direct O & M Accts 901 - 905 Utility 9 Only		5,203,836	3,701,516	1,502,320	XXXXXX
	Adjustments		0			
	Total		114,544,169	92,286,479	15,966,692	6,290,998
	Percentage		100.000%	80.569%	13.939%	5.492%
	Direct Labor Accts 500 - 894		71,533,714	54,197,331	12,273,957	5,062,426
	Direct Labor Accts 901 - 935		5,276,902	3,297,361	193,627	1,785,914
	Direct Labor Accts 901 - 905 Utility 9 Only		10,808,995	7,263,025	3,545,970	XXXXXX
	Total		87,619,611	64,757,717	16,013,554	6,848,340
	Percentage		100.000%	73.908%	18.276%	7.816%
	Number of Customers at		709,694	374,962	235,378	99,354
	Percentage		100.000%	52.834%	33.166%	14.000%
	Net Direct Plant		2,961,417,554	2,309,776,654	427,886,508	223,754,392
	Percentage		100.000%	77.995%	14.449%	7.556%
	Total Percentages		400.000%	285.306%	79.830%	34.864%
	Average (CD AA)		<b>100.000%</b>	<b>71.326%</b>	<b>19.958%</b>	<b>8.716%</b>

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RESULTS OF OPERATIONS

Report ID:  
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AVISTA UTILITIES

**GAS ALLOCATION PERCENTAGES**

For Month Ended July 31, 2016

Average of Monthly Averages Basis

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

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RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended July 31, 2016

Average of Monthly Averages Basis

Report ID:  
**G-ALL-1A**

AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		65,517,641	57,859,575	7,658,066	0
	Direct O & M Accts 901 - 935		37,524,901	30,725,388	6,799,513	0
	Adjustments		0	0	0	0
	Total		103,042,542	88,584,963	14,457,579	0
	Percentage		100.000%	85.969%	14.031%	0.000%
	Direct Labor Accts 580 - 894		66,392,511	54,197,331	12,195,180	0
	Direct Labor Accts 901 - 935		3,705,603	3,297,361	408,242	0
	Total		70,098,114	57,494,692	12,603,422	0
	Percentage		100.000%	82.020%	17.980%	0.000%
	Number of Customers at		610,340	374,962	235,378	0
	Percentage		100.000%	61.435%	38.565%	0.000%
	Net Direct Plant		2,706,279,542	2,286,953,784	419,325,758	0
	Percentage		100.000%	84.505%	15.495%	0.000%
	Total Percentages		400.000%	313.930%	86.070%	0.000%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>78.482%</b>	<b>21.518%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2015 thru 12-31-2015	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2015 thru 12-31-2015	222,800,448	152,719,401	70,081,047	
			<b>100.000%</b>	<b>68.545%</b>	<b>31.455%</b>	
11	Book Depreciation Percent	7-01-2016 thru 07-31-2016	1,651,441	1,124,535	526,906	
			<b>100.000%</b>	<b>68.094%</b>	<b>31.906%</b>	
12	Net Gas Plant (before DFIT) - AMA Percent	06-01-2016 thru 07-31-2016	501,622,623	338,924,470	162,698,153	
			<b>100.000%</b>	<b>67.566%</b>	<b>32.434%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	06-01-2016 thru 07-31-2016	56,562,658	40,940,146	15,622,512	
			<b>100.000%</b>	<b>72.380%</b>	<b>27.620%</b>	
14	Net Allocated Schedule M's - AMA Percent	7-01-2016 thru 07-31-2016	-4,735,925	-3,171,470	-1,564,455	
			<b>100.000%</b>	<b>66.966%</b>	<b>33.034%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	4,750,791	0	4,750,791	3,364,579	0	3,364,579	1,386,212	0	1,386,212
99 4812XX	Commercial - Firm & Interruptible	2,403,313	0	2,403,313	1,673,675	0	1,673,675	729,638	0	729,638
99 4813XX	Industrial-Firm	201,073	0	201,073	88,123	0	88,123	112,950	0	112,950
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	6,573	0	6,573	5,593	0	5,593	980	0	980
99 499XXX	Unbilled Revenue	(327,371)	0	(327,371)	(242,256)	0	(242,256)	(85,115)	0	(85,115)
	TOTAL SALES TO ULTIMATE CUSTOMERS	7,034,379	0	7,034,379	4,889,714	0	4,889,714	2,144,665	0	2,144,665
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	10,283,980	0	10,283,980	6,687,672	0	6,687,672	3,596,308	0	3,596,308
4 488000	Miscellaneous Service Revenues	1,025	0	1,025	549	0	549	476	0	476
99 4893XX	Transportation Revenues	376,445	0	376,445	341,145	0	341,145	35,300	0	35,300
99 493000	Rent from Gas Property	204	0	204	204	0	204	0	0	0
4 495XXX	Other Gas Revenues	629,606	16,476	646,082	526,483	11,945	538,428	103,123	4,531	107,654
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	11,291,260	16,476	11,307,736	7,556,053	11,945	7,567,998	3,735,207	4,531	3,739,738
	TOTAL GAS REVENUES	18,325,639	16,476	18,342,115	12,445,767	11,945	12,457,712	5,879,872	4,531	5,884,403
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	13,764,250	0	13,764,250	8,979,293	0	8,979,293	4,784,957	0	4,784,957
99 808XXX	Net Natural Gas Storage Transactions	(889,167)	0	(889,167)	(578,225)	0	(578,225)	(310,942)	0	(310,942)
99 811000	Gas Used for Products Extraction	(34,035)	0	(34,035)	(22,133)	0	(22,133)	(11,902)	0	(11,902)
10 813000	Other Gas Expenses	0	82,004	82,004	0	56,210	56,210	0	25,794	25,794
99 813010	Gas Technology Institute (GTI) Expenses	2,649	0	2,649	1,757	0	1,757	892	0	892
	TOTAL PRODUCTION EXPENSES	12,843,697	82,004	12,925,701	8,380,692	56,210	8,436,902	4,463,005	25,794	4,488,799
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	1,238	1,238	0	875	875	0	363	363
1 824000	Other Expenses	0	37,684	37,684	0	26,628	26,628	0	11,056	11,056
1 837000	Other Equipment	0	47,842	47,842	0	33,805	33,805	0	14,037	14,037
	TOTAL UNDERGROUND STORAGE OPER EXP	0	86,764	86,764	0	61,308	61,308	0	25,456	25,456
G-DEPX	Depreciation Expense-Underground Storage	0	58,728	58,728	0	41,497	41,497	0	17,231	17,231
G-AMTX	Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX	Taxes Other Than FIT	0	24,376	24,376	0	17,224	17,224	0	7,152	7,152
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	83,123	83,123	0	58,734	58,734	0	24,389	24,389

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For Month Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UNDERGROUND STORAGE EXPENSES	0	169,887	169,887	0	120,042	120,042	0	49,845	49,845

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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>DISTRIBUTION EXPENSES:</b>									
	<b>OPERATION</b>									
3	870000 Supervision & Engineering	31,777	42,214	73,991	26,169	31,353	57,522	5,608	10,861	16,469
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	277,494	102,435	379,929	217,766	76,081	293,847	59,728	26,354	86,082
3	875000 Measuring & Reg Sta Exp-General	6,561	0	6,561	4,041	0	4,041	2,520	0	2,520
3	876000 Measuring & Reg Sta Exp-Industrial	14	0	14	491	0	491	(477)	0	(477)
3	877000 Measuring & Reg Sta Exp-City Gate	(1,066)	0	(1,066)	1,670	0	1,670	(2,736)	0	(2,736)
3	878000 Meter & House Regulator Expenses	148,138	2,359	150,497	83,819	1,752	85,571	64,319	607	64,926
3	879000 Customer Installation Expenses	159,158	10,034	169,192	85,765	7,452	93,217	73,393	2,582	75,975
3	880000 Other Expenses	79,487	35,232	114,719	56,998	26,168	83,166	22,489	9,064	31,553
3	881000 Rents	0	2,950	2,950	0	2,191	2,191	0	759	759
	<b>MAINTENANCE</b>									
3	885000 Supervision & Engineering	21,766	0	21,766	18,217	0	18,217	3,549	0	3,549
3	887000 Mains	97,091	0	97,091	85,405	0	85,405	11,686	0	11,686
3	889000 Measuring & Reg Sta Exp-General	26,004	0	26,004	24,502	0	24,502	1,502	0	1,502
3	890000 Measuring & Reg Sta Exp-Industrial	21,830	0	21,830	19,880	0	19,880	1,950	0	1,950
3	891000 Measuring & Reg Sta Exp-City Gate	11,907	0	11,907	7,215	0	7,215	4,692	0	4,692
3	892000 Services	190,151	0	190,151	164,397	0	164,397	25,754	0	25,754
3	893000 Meters & House Regulators	116,899	44,742	161,641	85,432	33,231	118,663	31,467	11,511	42,978
3	894000 Other Equipment	0	28,470	28,470	0	21,145	21,145	0	7,325	7,325
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>1,187,211</b>	<b>268,436</b>	<b>1,455,647</b>	<b>881,767</b>	<b>199,373</b>	<b>1,081,140</b>	<b>305,444</b>	<b>69,063</b>	<b>374,507</b>
G-DEPX	Depreciation Expense-Distribution	1,224,364	5,384	1,229,748	817,730	3,501	821,231	406,634	1,883	408,517
G-OTX	Taxes Other Than FIT	715,606	0	715,606	617,976	0	617,976	97,630	0	97,630
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>1,939,970</b>	<b>5,384</b>	<b>1,945,354</b>	<b>1,435,706</b>	<b>3,501</b>	<b>1,439,207</b>	<b>504,264</b>	<b>1,883</b>	<b>506,147</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>3,127,181</b>	<b>273,820</b>	<b>3,401,001</b>	<b>2,317,473</b>	<b>202,874</b>	<b>2,520,347</b>	<b>809,708</b>	<b>70,946</b>	<b>880,654</b>



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For Month Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	17,739	17,739	0	11,744	11,744	0	5,995	5,995
2	902000	Meter Reading Expenses	172,635	5,546	178,181	156,993	3,672	160,665	15,642	1,874	17,516
2	903XXX	Customer Records & Collection Expenses	83,957	360,329	444,286	57,131	238,549	295,680	26,826	121,780	148,606
2	904000	Uncollectible Accounts	0	165,830	165,830	0	109,784	109,784	0	56,046	56,046
2	905000	Misc Customer Accounts	0	8,574	8,574	0	5,676	5,676	0	2,898	2,898
TOTAL CUSTOMER ACCOUNTS EXPENSES			256,592	558,018	814,610	214,124	369,425	583,549	42,468	188,593	231,061
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	209,382	11,306	220,688	172,655	7,485	180,140	36,727	3,821	40,548
2	909000	Advertising	0	37,383	37,383	0	24,749	24,749	0	12,634	12,634
2	910000	Misc Customer Service & Info Exp	0	22,150	22,150	0	14,664	14,664	0	7,486	7,486
TOTAL CUSTOMER SERVICE & INFO EXP			209,382	70,839	280,221	172,655	46,898	219,553	36,727	23,941	60,668
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	8,560	650,435	658,995	5,788	471,559	477,347	2,772	178,876	181,648
4	921000	Office Supplies & Expenses	323	76,259	76,582	323	55,287	55,610	0	20,972	20,972
4	922000	Admin. Expenses Transferred - Credit	0	(2,189)	(2,189)	0	(1,587)	(1,587)	0	(602)	(602)
4	923000	Outside Services Employed	0	152,457	152,457	0	110,530	110,530	0	41,927	41,927
4	924000	Property Insurance Premium	0	34,858	34,858	0	25,272	25,272	0	9,586	9,586
4	925XXX	Injuries and Damages	(5,839)	102,151	96,312	(5,839)	74,058	68,219	0	28,093	28,093
4	926XXX	Employee Pensions and Benefits	14	24,026	24,040	14	17,419	17,433	0	6,607	6,607
4	928000	Regulatory Commission Expenses	58,813	13,325	72,138	42,801	9,660	52,461	16,012	3,665	19,677
4	930000	Miscellaneous General Expenses	1,844	24,188	26,032	146	17,536	17,682	1,698	6,652	8,350
4	931000	Rents	741	16,099	16,840	741	11,672	12,413	0	4,427	4,427
4	935000	Maintenance of General Plant	21,605	224,442	246,047	16,809	162,718	179,527	4,796	61,724	66,520
TOTAL ADMIN & GEN OPERATING EXP			86,061	1,316,051	1,402,112	60,783	954,124	1,014,907	25,278	361,927	387,205
G-DEPX	Depreciation Expense-General Plant		31,462	331,506	362,968	21,470	240,338	261,808	9,992	91,168	101,160
G-AMTX	Amortization Expense - General Plant - 303000		3,317	10,135	13,452	2,072	7,348	9,420	1,245	2,787	4,032
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		334	348,906	349,240	0	252,953	252,953	334	95,953	96,287
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	443	443	0	321	321	0	122	122
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(6,475)	0	(6,475)	0	0	0	(6,475)	0	(6,475)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			42,649	690,990	733,639	23,542	500,960	524,502	19,107	190,030	209,137
TOTAL ADMIN & GENERAL EXPENSES			128,710	2,007,041	2,135,751	84,325	1,455,084	1,539,409	44,385	551,957	596,342
TOTAL EXPENSES BEFORE FIT			16,565,562	3,161,609	19,727,171	11,169,269	2,250,533	13,419,802	5,396,293	911,076	6,307,369
NET OPERATING INCOME (LOSS) BEFORE FIT					(1,385,056)		(962,090)		(422,966)		
G-FIT	FEDERAL INCOME TAX				(1,726,379)		(1,264,326)		(462,053)		
G-FIT	DEFERRED FEDERAL INCOME TAX				725,549		578,442		147,107		
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(1,961)		(1,391)		(570)		
GAS NET OPERATING INCOME (LOSS)					(382,265)		(274,815)		(107,450)		

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		70.660%		29.340%			
G-ALL 2	Number of Customers		100.000%		66.203%		33.797%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		74.272%		25.728%			
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		72.499%		27.501%			
G-ALL 10	Actual Annual Throughput		100.000%		68.545%		31.455%			
G-ALL 99	Not Allocated		0.000%		0.000%		0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-1A</b>
For Month Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU	4,388	16,476	20,864	4,388	11,945	16,333	0	4,531	4,531
4	495028	DEFERRED EXCHANGE RESERVATION	375,001	0	375,001	243,863	0	243,863	131,138	0	131,138
4	495100	ENTITLEMENT PENALTIES	0	0	0	0	0	0	0	0	0
4	495280	OTHER GAS REV-DECOUPLING MECHA	0	0	0	0	0	0	0	0	0
99	495311	CONTRA DECOUPLING DEFFERAL	240,857	0	240,857	201,942	0	201,942	38,915	0	38,915
4	495328	RESIDENTIAL DECOUPLING DEFERRE	(45,929)	0	(45,929)	10,725	0	10,725	(56,654)	0	(56,654)
4	495329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	55,289	0	55,289	65,565	0	65,565	(10,276)	0	(10,276)
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	629,606	16,476	646,082	526,483	11,945	538,428	103,123	4,531	107,654

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 Month Ended July 31, 2016  
Average of Monthly Averages Basis

Report ID:  
**G-804-1A**

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	9,588,644	0	9,588,644	6,235,813	0	6,235,813	3,352,831	0	3,352,831
1	804001	Pipeline Demand Costs	2,130,067	0	2,130,067	1,505,105	0	1,505,105	624,962	0	624,962
1	804002	Transport Variable Charges	58,275	0	58,275	41,177	0	41,177	17,098	0	17,098
6	804010	Gas Costs - Fixed Hedge	(34,716)	0	(34,716)	(22,576)	0	(22,576)	(12,140)	0	(12,140)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	32,320	0	32,320	21,018	0	21,018	11,302	0	11,302
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	17,687	0	17,687	11,502	0	11,502	6,185	0	6,185
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	554,023	0	554,023	360,281	0	360,281	193,742	0	193,742
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(140,832)	0	(140,832)	(78,919)	0	(78,919)	(61,913)	0	(61,913)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	1,558,782	0	1,558,782	905,892	0	905,892	652,890	0	652,890
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>13,764,250</b>	<b>0</b>	<b>13,764,250</b>	<b>8,979,293</b>	<b>0</b>	<b>8,979,293</b>	<b>4,784,957</b>	<b>0</b>	<b>4,784,957</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	6	Actual Therms Purchased	100.000%	65.030%	34.970%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-1A</b>
For Month Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	18,653	11,306	29,959	13,257	7,485	20,742	5,396	3,821	9,217
99	908600	Public Purpose Tariff Rider Expense Offset	205,748	0	205,748	172,468	0	172,468	33,280	0	33,280
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(15,019)	0	(15,019)	(13,070)	0	(13,070)	(1,949)	0	(1,949)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			209,382	11,306	220,688	172,655	7,485	180,140	36,727	3,821	40,548

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.203%	33.797%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-1A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Month Ended July 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.53%	52.53%
2	Cost of Debt		5.194%	5.155%
	Total Cost of Debt		2.728%	2.708%
	Total Weighted Cost		2.728%	2.708%
G-APL	Net Rate Base	421,612,968	285,201,663	136,411,305
	Interest Deduction for FIT Calculation	11,474,319	7,780,301	3,694,018
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended July 31, 2016				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	18,342,115	12,457,712	5,884,403
G-OPS	Operating & Maintenance Expense	16,965,055	11,397,359	5,567,696
G-OPS	Book Deprec/Amort and Reg Amortizations	2,022,134	1,387,243	634,891
G-OTX	Taxes Other than FIT	739,982	635,200	104,782
	Net Operating Income Before FIT	(1,385,056)	(962,090)	(422,966)
G-INT	Less: Interest Expense	956,193	648,358	307,835
G-SCM	Schedule M Adjustments	(2,591,263)	(2,001,912)	(589,351)
	Taxable Net Operating Income	(4,932,512)	(3,612,360)	(1,320,152)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(1,726,379)	(1,264,326)	(462,053)
G-DTE	Deferred FIT	725,549	578,442	147,107
99	411400 Amortized Investment Tax Credit	(1,961)	(1,391)	(570)
	Total FIT/Deferred FIT & ITC	(1,002,791)	(687,275)	(315,516)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%



<b>RESULTS OF OPERATIONS</b>		Report ID: <b>G-SCM-1A</b>
<b>GAS SCHEDULE M ITEMS</b>		
For Month Ended July 31, 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	1,259,475	755,120	2,014,595	841,271	545,972	1,387,243	418,204	209,148	627,352
12	997001	Contributions In Aid of Construction	0	88,080	88,080	0	59,512	59,512	0	28,568	28,568
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	69,757	69,757	0	50,573	50,573	0	19,184	19,184
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	1,417,949	0	1,417,949	826,972	0	826,972	590,977	0	590,977
4	997015	Airplane Lease Payments	0	14,497	14,497	0	10,510	10,510	0	3,987	3,987
12	997016	Redemption Expense Amortization	0	24,162	24,162	0	16,325	16,325	0	7,837	7,837
4	997020	FAS87 Current Pension Accrual	0	242,019	242,019	0	175,461	175,461	0	66,558	66,558
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(250,217)	0	(250,217)	(278,232)	0	(278,232)	28,015	0	28,015
12	997032	Interest Rate Swaps	0	12,010	12,010	0	8,115	8,115	0	3,895	3,895
4	997033	DSM Tariff Rider	(180,036)	0	(180,036)	(112,357)	0	(112,357)	(67,679)	0	(67,679)
12	997048	AFUDC	0	(94,725)	(94,725)	0	(64,002)	(64,002)	0	(30,723)	(30,723)
11	997049	Tax Depreciation	0	(5,849,058)	(5,849,058)	0	(3,982,858)	(3,982,858)	0	(1,866,200)	(1,866,200)
1	997055	Deferred Gas Exchange	0	375,000	375,000	0	264,975	264,975	0	110,025	110,025
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	(14,731)	0	(14,731)	(13,070)	0	(13,070)	(1,661)	0	(1,661)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	140,721	140,721	0	95,823	95,823	0	44,898	44,898
4	997081	Deferred Compensation	0	(1,475)	(1,475)	0	(1,069)	(1,069)	0	(406)	(406)
4	997082	Meal Disallowances	0	8,007	8,007	0	5,805	5,805	0	2,202	2,202
4	997083	Paid Time Off	0	(114,329)	(114,329)	0	(82,887)	(82,887)	0	(31,442)	(31,442)
2	997084	Customer Uncollectibles	0	(29,161)	(29,161)	0	(19,305)	(19,305)	0	(9,856)	(9,856)
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(376,550)	(376,550)	0	(254,420)	(254,420)	0	(122,130)	(122,130)
12	997102	Amort Idaho Earnings Test (254229)	(6,763)	0	(6,763)	0	0	0	(6,763)	0	(6,763)
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	(95,026)	0	(95,026)	(95,026)	0	(95,026)	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>2,232,440</b>	<b>(4,735,925)</b>	<b>(2,591,263)</b>	<b>1,169,558</b>	<b>(3,171,470)</b>	<b>(2,001,912)</b>	<b>975,104</b>	<b>(1,564,455)</b>	<b>(589,351)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.660%	29.340%
G-ALL	2	Number of Customers	100.000%	66.203%	33.797%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	65.030%	34.970%
G-ALL	11	Book Depreciation	100.000%	68.094%	31.906%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.566%	32.434%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-1A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Month Ended July 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	984,627	659,365	325,262
99	410100	Deferred Federal Income Tax Exp	(314,972)	(119,475)	(195,497)
		<b>SUBTOTAL</b>	<b>669,655</b>	<b>539,890</b>	<b>129,765</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	50,738	33,977	16,761
99	411100	Deferred Federal Income Tax Exp	5,156	4,575	581
		<b>SUBTOTAL</b>	<b>55,894</b>	<b>38,552</b>	<b>17,342</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>725,549</b>	<b>578,442</b>	<b>147,107</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	66.966%	33.034%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	24,376	24,376	0	17,224	17,224	0	7,152	7,152
		TOTAL UNDERGROUND STORAGE TAX	0	24,376	24,376	0	17,224	17,224	0	7,152	7,152
		DISTRIBUTION									
99	408110	State Excise Tax	206,036	0	206,036	206,036	0	206,036	0	0	0
99	408120	Municipal Occupation & License Tax	224,989	0	224,989	186,030	0	186,030	38,959	0	38,959
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	355,438	0	355,438	225,910	0	225,910	129,528	0	129,528
99	409100	State Income Tax	(70,857)	0	(70,857)	0	0	0	(70,857)	0	(70,857)
		TOTAL DISTRIBUTION TAX	715,606	0	715,606	617,976	0	617,976	97,630	0	97,630
		TOTAL TAXES OTHER THAN FIT	715,606	24,376	739,982	617,976	17,224	635,200	97,630	7,152	104,782

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 Month Ended July 31, 2016  
Average of Monthly Averages Basis

Report ID:  
**G-PLT-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,834,763	3,636,962	1,022,594	1,330,185	2,352,779	779,605	504,578	1,284,183
4	3031XX	Misc Intangible IT Plant (3031XX)	20,588	33,470,943	33,491,531	0	24,266,099	24,266,099	20,588	9,204,844	9,225,432
TOTAL INTANGIBLE PLANT			1,822,787	35,305,706	37,128,493	1,022,594	25,596,284	26,618,878	800,193	9,709,422	10,509,615
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,195,605	1,195,605	0	858,217	858,217	0	337,388	337,388
1	351XXX	Structures & Improvements	0	1,945,600	1,945,600	0	1,374,761	1,374,761	0	570,839	570,839
1	352XXX	Wells	0	18,885,777	18,885,777	0	13,344,690	13,344,690	0	5,541,087	5,541,087
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	12,069,114	12,069,114	0	8,528,036	8,528,036	0	3,541,078	3,541,078
1	355000	Measuring & Regulating Equipment	0	739,870	739,870	0	522,792	522,792	0	217,078	217,078
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	2,049,608	2,049,608	0	1,448,253	1,448,253	0	601,355	601,355
TOTAL UNDERGROUND STORAGE PLANT			0	38,333,764	38,333,764	0	27,100,040	27,100,040	0	11,233,724	11,233,724
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	186,398	0	186,398	123,263	0	123,263	63,135	0	63,135
6	375000	Structures & Improvements	917,650	0	917,650	552,911	0	552,911	364,739	0	364,739
6	376000	Mains	292,829,069	2,512,521	295,341,590	191,102,498	1,633,892	192,736,390	101,726,571	878,629	102,605,200
6	378000	Measuring & Reg Station Equip-General	5,507,728	127,100	5,634,828	3,302,759	82,653	3,385,412	2,204,969	44,447	2,249,416
6	379000	Measuring & Reg Station Equip-City Gate	6,768,417	0	6,768,417	2,320,747	0	2,320,747	4,447,670	0	4,447,670
6	380000	Services	202,472,256	0	202,472,256	137,414,168	0	137,414,168	65,058,088	0	65,058,088
6	381000	Meters	75,029,229	0	75,029,229	51,662,262	0	51,662,262	23,366,967	0	23,366,967
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
TOTAL DISTRIBUTION PLANT			587,154,948	2,639,621	589,794,569	389,128,144	1,716,545	390,844,689	198,026,804	923,076	198,949,880
GENERAL PLANT											
4	389XXX	Land & Land Rights	762,906	2,105,164	2,868,070	668,828	1,526,223	2,195,051	94,078	578,941	673,019
4	390XXX	Structures & Improvements	5,276,704	22,296,404	27,573,108	3,758,471	16,164,670	19,923,141	1,518,233	6,131,734	7,649,967
4	391XXX	Office Furniture & Equipment	26,608	12,465,537	12,492,145	8,298	9,037,390	9,045,688	18,310	3,428,147	3,446,457
4	392XXX	Transportation Equipment	9,916,210	2,230,167	12,146,377	7,415,910	1,616,849	9,032,759	2,500,300	613,318	3,113,618
4	393000	Stores Equipment	149,157	771,505	920,662	115,122	559,333	674,455	34,035	212,172	246,207
4	394000	Tools, Shop & Garage Equipment	2,495,607	4,997,833	7,493,440	1,936,406	3,623,379	5,559,785	559,201	1,374,454	1,933,655

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Month Ended July 31, 2016  
Average of Monthly Averages Basis

Report ID:  
**G-PLT-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	20,846	366,402	387,248	15,722	265,638	281,360	5,124	100,764	105,888
4	396XXX	Power Operated Equipment	4,127,518	1,114,020	5,241,538	3,004,337	807,653	3,811,990	1,123,181	306,367	1,429,548
4	397XXX	Communications Equipment	2,445,423	9,451,769	11,897,192	1,059,591	6,852,438	7,912,029	1,385,832	2,599,331	3,985,163
4	398000	Miscellaneous Equipment	1,073	84,103	85,176	1,073	60,974	62,047	0	23,129	23,129
		<b>TOTAL GENERAL PLANT</b>	<b>25,222,052</b>	<b>55,882,904</b>	<b>81,104,956</b>	<b>17,983,758</b>	<b>40,514,547</b>	<b>58,498,305</b>	<b>7,238,294</b>	<b>15,368,357</b>	<b>22,606,651</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>614,199,787</b>	<b>132,161,995</b>	<b>746,361,782</b>	<b>408,134,496</b>	<b>94,927,416</b>	<b>503,061,912</b>	<b>206,065,291</b>	<b>37,234,579</b>	<b>243,299,870</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(14,465,201)	(14,465,201)	0	(10,221,111)	(10,221,111)	0	(4,244,090)	(4,244,090)
G-ADEP		Distribution Plant	(194,373,043)	(1,608,139)	(195,981,182)	(128,258,948)	(1,045,773)	(129,304,721)	(66,114,095)	(562,366)	(66,676,461)
G-ADEP		General Plant	(8,784,317)	(15,701,792)	(24,486,109)	(6,133,483)	(11,383,642)	(17,517,125)	(2,650,834)	(4,318,150)	(6,968,984)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(203,157,360)</b>	<b>(31,775,132)</b>	<b>(234,932,492)</b>	<b>(134,392,431)</b>	<b>(22,650,526)</b>	<b>(157,042,957)</b>	<b>(68,764,929)</b>	<b>(9,124,606)</b>	<b>(77,889,535)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAAMT		General Plant - 303000	(219,632)	(344,230)	(563,862)	(155,033)	(249,563)	(404,596)	(64,599)	(94,667)	(159,266)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(9,561)	(8,936,848)	(8,946,409)	0	(6,479,125)	(6,479,125)	(9,561)	(2,457,723)	(2,467,284)
G-AAAMT		Underground Storage	0	(240,210)	(240,210)	0	(169,732)	(169,732)	0	(70,478)	(70,478)
G-AAAMT		General Plant - 390200, 396200	(4,632)	(51,557)	(56,189)	(3,656)	(37,378)	(41,034)	(976)	(14,179)	(15,155)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(233,825)</b>	<b>(9,572,845)</b>	<b>(9,806,670)</b>	<b>(158,689)</b>	<b>(6,935,798)</b>	<b>(7,094,487)</b>	<b>(75,136)</b>	<b>(2,637,047)</b>	<b>(2,712,183)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(203,391,185)</b>	<b>(41,347,977)</b>	<b>(244,739,162)</b>	<b>(134,551,120)</b>	<b>(29,586,324)</b>	<b>(164,137,444)</b>	<b>(68,840,065)</b>	<b>(11,761,653)</b>	<b>(80,601,718)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>410,808,602</b>	<b>90,814,018</b>	<b>501,622,620</b>	<b>273,583,376</b>	<b>65,341,092</b>	<b>338,924,468</b>	<b>137,225,226</b>	<b>25,472,926</b>	<b>162,698,152</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(95,762,336)	(95,762,336)	0	(64,702,780)	(64,702,780)	0	(31,059,556)	(31,059,556)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,427,125)	(13,427,125)	0	(9,727,582)	(9,727,582)	0	(3,699,543)	(3,699,543)
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	(863,362)	(863,362)	0	(583,339)	(583,339)	0	(280,023)	(280,023)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(110,488,743)</b>	<b>(110,488,743)</b>	<b>0</b>	<b>(75,329,739)</b>	<b>(75,329,739)</b>	<b>0</b>	<b>(35,159,004)</b>	<b>(35,159,004)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>410,808,602</b>	<b>(19,674,725)</b>	<b>391,133,877</b>	<b>273,583,376</b>	<b>(9,988,647)</b>	<b>263,594,729</b>	<b>137,225,226</b>	<b>(9,686,078)</b>	<b>127,539,148</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%	65.030%	34.970%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.566%	32.434%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	410,808,602	(19,674,725)	391,133,877	273,583,376	(9,988,647)	263,594,729	137,225,226	(9,686,078)	127,539,148
	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	7,274,202	7,274,202	0	5,139,951	5,139,951	0	2,134,251	2,134,251
4	252000 Customer Advances	(81,232)	0	(81,232)	(11,804)	0	(11,804)	(69,428)	0	(69,428)
99	235199 Customer Deposits	(475,194)	0	(475,194)	(475,194)	0	(475,194)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	217,291	0	217,291	217,291	0	217,291	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(76,052)	0	(76,052)	(76,052)	0	(76,052)	0	0	0
C-WKC	Working Capital	12,763,172	5,125,840	17,889,012	12,763,172	0	12,763,172	0	5,125,840	5,125,840
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	12,347,985	18,131,106	30,479,091	12,417,413	9,189,521	21,606,934	(69,428)	8,941,585	8,872,157
	NET RATE BASE	423,156,587	(1,543,619)	421,612,968	286,000,789	(799,126)	285,201,663	137,155,798	(744,493)	136,411,305

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended July 31, 2016	
Average of Monthly Averages 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	65.030%	34.970%



RESULTS OF OPERATIONS	Report ID: G-AMTX-1A
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	
For Month Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	76,534	76,534												
Misc Intangible Plt (303000)	ED-AN	20,050	20,050												
<b>Total Production/Transmission</b>		<b>96,584</b>	<b>96,584</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	237	237												
<b>Total Distribution</b>		<b>2,250</b>	<b>2,250</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	49,911	35,600	9,961	4,350		9,961	9,961		7,222	7,222		2,739	2,739	
9,4	CD-AN	811	637	174			174	174		126	126		48	48	
	GD-ID	1,245		1,245			1,245	1,245				1,245		1,245	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	1,553			1,553										
<b>Total General Plant - 303000</b>		<b>55,592</b>	<b>36,237</b>	<b>13,452</b>	<b>5,903</b>		<b>3,317</b>	<b>10,135</b>	<b>13,452</b>	<b>2,072</b>	<b>7,348</b>	<b>9,420</b>	<b>1,245</b>	<b>2,787</b>	<b>4,032</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	1,657,394	1,182,153	330,783	144,458		330,783	330,783		239,814	239,814		90,969	90,969	
9,4	CD-AN	763	599	164			164	164		119	119		45	45	
9,4	CD-ID	1,551	1,217	334			334	334				334		334	
	ED-AN	54,115	54,115												
	ED-ID	396	396												
	ED-WA	70,293	70,293												
8,4	GD-AA	25,791		17,959	7,832		17,959	17,959		13,020	13,020		4,939	4,939	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>1,810,303</b>	<b>1,308,773</b>	<b>349,240</b>	<b>152,290</b>		<b>334</b>	<b>348,906</b>	<b>349,240</b>		<b>252,953</b>	<b>252,953</b>	<b>334</b>	<b>95,953</b>	<b>96,287</b>
<b>Gas Underground Storage</b>															
1	GD-AN	19		19			19	19		13	13		6	6	
<b>Total Gas Underground Storage</b>		<b>19</b>		<b>19</b>			<b>19</b>	<b>19</b>		<b>13</b>	<b>13</b>		<b>6</b>	<b>6</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	2,219	1,583	443	193		443	443		321	321		122	122	
4	ED-AN	3,776	3,776												
	GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>		<b>5,995</b>	<b>5,359</b>	<b>443</b>	<b>193</b>		<b>443</b>	<b>443</b>		<b>321</b>	<b>321</b>		<b>122</b>	<b>122</b>	
<b>Total Amortization Expense</b>		<b>1,970,743</b>	<b>1,449,203</b>	<b>363,154</b>	<b>158,386</b>		<b>3,651</b>	<b>359,503</b>	<b>363,154</b>	<b>2,072</b>	<b>260,635</b>	<b>262,707</b>	<b>1,579</b>	<b>98,868</b>	<b>100,447</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Electric Production</b>															
	Steam (ED-AN)	(292,948,408)	(292,948,408)												
	Hydro (ED-AN)	(139,436,758)	(139,436,758)												
	Other (ED-AN)	(106,682,353)	(106,682,353)												
<b>Total Electric Production</b>		<b>(539,067,519)</b>	<b>(539,067,519)</b>												
<b>Electric Transmission</b>															
	ED-AN	(207,361,733)	(207,361,733)												
<b>Total Electric Transmission</b>		<b>(207,361,733)</b>	<b>(207,361,733)</b>												
<b>Electric Distribution</b>															
	ED-AN	(55,736)	(55,736)												
	ED-ID	(184,652,901)	(184,652,901)												
	ED-WA	(296,551,894)	(296,551,894)												
<b>Total Electric Distribution</b>		<b>(481,260,531)</b>	<b>(481,260,531)</b>												
<b>Gas Underground Storage</b>															
1	GD-AN	(14,465,201)	(14,465,201)			(14,465,201)	(14,465,201)		(10,221,111)	(10,221,111)		(4,244,090)	(4,244,090)		
	GD-OR	(815,796)		(815,796)											
<b>Total Gas Underground Storage</b>		<b>(15,280,997)</b>	<b>(14,465,201)</b>	<b>(815,796)</b>		<b>(14,465,201)</b>	<b>(14,465,201)</b>		<b>(10,221,111)</b>	<b>(10,221,111)</b>		<b>(4,244,090)</b>	<b>(4,244,090)</b>		
<b>Gas Distribution</b>															
6	GD-AN	(1,608,139)	(1,608,139)			(1,608,139)	(1,608,139)		(1,045,773)	(1,045,773)		(562,366)	(562,366)		
	GD-ID	(66,114,095)	(66,114,095)			(66,114,095)	(66,114,095)				(66,114,095)		(66,114,095)		
	GD-WA	(128,258,948)	(128,258,948)			(128,258,948)	(128,258,948)	(128,258,948)		(128,258,948)					
	GD-OR	(100,513,338)		(100,513,338)											
<b>Total Gas Distribution</b>		<b>(296,494,520)</b>	<b>(195,981,182)</b>	<b>(100,513,338)</b>		<b>(194,373,043)</b>	<b>(1,608,139)</b>	<b>(195,981,182)</b>	<b>(128,258,948)</b>	<b>(1,045,773)</b>	<b>(129,304,721)</b>	<b>(66,114,095)</b>	<b>(562,366)</b>	<b>(66,676,461)</b>	
<b>General Plant</b>															
	ED-AN	(43,300,782)	(43,300,782)												
	ED-ID	(8,492,154)	(8,492,154)												
	ED-WA	(18,807,678)	(18,807,678)												
7,4	CD-AA	(47,654,551)	(33,990,085)	(9,510,895)	(4,153,571)		(9,510,895)	(9,510,895)		(6,895,304)	(6,895,304)		(2,615,591)	(2,615,591)	
9,4	CD-AN	(11,155,299)	(8,755,013)	(2,400,286)			(2,400,286)	(2,400,286)		(1,740,183)	(1,740,183)		(660,103)	(660,103)	
9	CD-ID	(5,694,641)	(4,469,325)	(1,225,316)		(1,225,316)	(1,225,316)				(1,225,316)		(1,225,316)		
9	CD-WA	(3,113,381)	(2,443,475)	(669,906)		(669,906)	(669,906)	(669,906)		(669,906)	(669,906)				
8,4	GD-AA	(2,052,011)		(1,428,897)	(623,114)		(1,428,897)	(1,428,897)		(1,035,936)	(1,035,936)		(392,961)	(392,961)	
4	GD-AN	(2,361,714)		(2,361,714)			(2,361,714)	(2,361,714)		(1,712,219)	(1,712,219)		(649,495)	(649,495)	
	GD-ID	(1,425,518)		(1,425,518)		(1,425,518)	(1,425,518)				(1,425,518)		(1,425,518)		
	GD-WA	(5,463,577)		(5,463,577)		(5,463,577)	(5,463,577)	(5,463,577)		(5,463,577)	(5,463,577)				
	GD-OR	(4,505,790)		(4,505,790)											
<b>Total General Plant</b>		<b>(154,027,096)</b>	<b>(120,258,512)</b>	<b>(24,486,109)</b>	<b>(9,282,475)</b>		<b>(8,784,317)</b>	<b>(15,701,792)</b>	<b>(24,486,109)</b>	<b>(6,133,483)</b>	<b>(11,383,642)</b>	<b>(17,517,125)</b>	<b>(2,650,834)</b>	<b>(4,318,150)</b>	<b>(6,968,984)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,693,492,396)</b>	<b>(1,347,948,295)</b>	<b>(234,932,492)</b>	<b>(110,611,609)</b>		<b>(203,157,360)</b>	<b>(31,775,132)</b>	<b>(234,932,492)</b>	<b>(134,392,431)</b>	<b>(22,650,526)</b>	<b>(157,042,957)</b>	<b>(68,764,929)</b>	<b>(9,124,606)</b>	<b>(77,889,535)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 10/26/2016 12:52 PM

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended July 31, 2016	
Average of Monthly Averages 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	65.030%	34.970%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-1A</b>
For Month Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000) ED-AN	(9,720,421)	(9,720,421)												
Misc Intangible Plt (303000 ED-AN	(1,263,252)	(1,263,252)												
<b>Total Production/Transmission</b>	<b>(10,983,673)</b>	<b>(10,983,673)</b>												
<b>Distribution</b>														
Franchises (302000) ED-WA	(158,318)	(158,318)												
Misc Intangible Plt (303000 ED-WA	(32,417)	(32,417)												
<b>Total Distribution</b>	<b>(190,735)</b>	<b>(190,735)</b>												
<b>General Plant - 303000</b>														
7,4 CD-AA	(1,635,739)	(1,166,707)	(326,461)	(142,571)		(326,461)	(326,461)		(236,681)	(236,681)		(89,780)	(89,780)	
9,4 CD-AN	(82,581)	(64,812)	(17,769)			(17,769)	(17,769)		(12,882)	(12,882)		(4,887)	(4,887)	
GD-ID	(64,599)		(64,599)			(64,599)	(64,599)				(64,599)		(64,599)	
GD-WA	(155,033)		(155,033)			(155,033)	(155,033)	(155,033)		(155,033)				
GD-OR	(83,004)			(83,004)										
<b>Total General Plant - 303000</b>	<b>(2,020,956)</b>	<b>(1,231,519)</b>	<b>(563,862)</b>	<b>(225,575)</b>	<b>(219,632)</b>	<b>(344,230)</b>	<b>(563,862)</b>	<b>(155,033)</b>	<b>(249,563)</b>	<b>(404,596)</b>	<b>(64,599)</b>	<b>(94,667)</b>	<b>(159,266)</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4 CD-AA	(41,139,603)	(29,343,234)	(8,210,642)	(3,585,727)		(8,210,642)	(8,210,642)		(5,952,633)	(5,952,633)		(2,258,009)	(2,258,009)	
9,4 CD-AN	(30,387)	(23,849)	(6,538)			(6,538)	(6,538)		(4,740)	(4,740)		(1,798)	(1,798)	
9 CD-ID	(44,434)	(34,873)	(9,561)			(9,561)	(9,561)				(9,561)		(9,561)	
ED-AN	(1,063,705)	(1,063,705)												
ED-ID	(20,557)	(20,557)												
ED-WA	(2,701,729)	(2,701,729)												
8,4 GD-AA	(1,033,501)		(719,668)	(313,833)		(719,668)	(719,668)		(521,752)	(521,752)		(197,916)	(197,916)	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031</b>	<b>(46,033,916)</b>	<b>(33,187,947)</b>	<b>(8,946,409)</b>	<b>(3,899,560)</b>	<b>(9,561)</b>	<b>(8,936,848)</b>	<b>(8,946,409)</b>		<b>(6,479,125)</b>	<b>(6,479,125)</b>	<b>(9,561)</b>	<b>(2,457,723)</b>	<b>(2,467,284)</b>	
<b>Gas Underground Storage</b>														
1 GD-AN	(240,210)		(240,210)			(240,210)	(240,210)		(169,732)	(169,732)		(70,478)	(70,478)	
<b>Total Gas Underground Storage</b>	<b>(240,210)</b>		<b>(240,210)</b>			<b>(240,210)</b>	<b>(240,210)</b>		<b>(169,732)</b>	<b>(169,732)</b>		<b>(70,478)</b>	<b>(70,478)</b>	
<b>General Plant - 390200, 396200</b>														
7,4 CD-AA	(258,325)	(184,252)	(51,557)	(22,516)		(51,557)	(51,557)		(37,378)	(37,378)		(14,179)	(14,179)	
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)	(1,793)		(1,793)				
4 ED-AN	(93,542)	(93,542)												
ED-WA	(110,678)	(110,678)												
GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)		(1,863)				
GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>	<b>(477,277)</b>	<b>(398,572)</b>	<b>(56,189)</b>	<b>(22,516)</b>	<b>(4,632)</b>	<b>(51,557)</b>	<b>(56,189)</b>	<b>(3,656)</b>	<b>(37,378)</b>	<b>(41,034)</b>	<b>(976)</b>	<b>(14,179)</b>	<b>(15,155)</b>	
<b>Total Accumulated Amortization</b>	<b>(59,946,767)</b>	<b>(45,992,446)</b>	<b>(9,806,670)</b>	<b>(4,147,651)</b>	<b>(233,825)</b>	<b>(9,572,845)</b>	<b>(9,806,670)</b>	<b>(158,689)</b>	<b>(6,935,798)</b>	<b>(7,094,487)</b>	<b>(75,136)</b>	<b>(2,637,047)</b>	<b>(2,712,183)</b>	

Allocation Ratios:

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

RESULTS OF OPERATIONS		Report ID:	
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>		<b>G-AAMT-1A</b>	
For Month Ended July 31, 2016			
Average of Monthly Averages Basis			

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	10,226,677	0	0	7,294,280	7,294,280	0	0	2,041,040	2,041,040	0	891,357	891,357
9		CD-WA / ID / AN	1,625,996	699,092	343,147	233,891	1,276,130	191,664	94,078	64,124	349,866	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>13,577,045</b>	<b>712,703</b>	<b>705,426</b>	<b>7,550,945</b>	<b>8,969,074</b>	<b>668,828</b>	<b>94,078</b>	<b>2,105,164</b>	<b>2,868,070</b>	<b>848,544</b>	<b>891,357</b>	<b>1,739,901</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,734,570	1,052,423	2,154,217	4,527,930	7,734,570	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,236,163	0	0	0	0	2,236,163	0	0	2,236,163	0	0	0
99		GD-OR / AS	3,605,776	0	0	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	0	0	0
7		CD-AA	100,602,693	0	0	71,755,877	71,755,877	0	0	20,078,285	20,078,285	0	8,768,531	8,768,531
9		CD-WA / ID / AN	24,439,554	5,552,599	5,537,737	8,090,559	19,180,895	1,522,308	1,518,233	2,218,118	5,258,659	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>138,618,756</b>	<b>6,605,022</b>	<b>7,691,954</b>	<b>84,374,366</b>	<b>98,671,342</b>	<b>3,758,471</b>	<b>1,518,233</b>	<b>22,296,403</b>	<b>27,573,107</b>	<b>3,605,776</b>	<b>8,768,531</b>	<b>12,374,307</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,849,173	2,984,232	7,325	5,857,616	8,849,173	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	611,348	0	0	0	0	0	0	425,706	425,706	0	185,642	185,642
7		CD-AA	60,188,962	0	0	42,930,379	42,930,379	0	0	12,012,513	12,012,513	0	5,246,070	5,246,070
9		CD-WA / ID / AN	219,719	30,266	66,785	75,391	172,442	8,298	18,310	20,669	47,277	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>69,875,852</b>	<b>3,014,498</b>	<b>74,110</b>	<b>48,863,386</b>	<b>51,951,994</b>	<b>8,298</b>	<b>18,310</b>	<b>12,465,538</b>	<b>12,492,146</b>	<b>0</b>	<b>5,431,712</b>	<b>5,431,712</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	36,851,526	17,651,159	6,729,355	12,471,012	36,851,526	0	0	0	0	0	0	0
99		GD-WA / ID / AN	10,785,816	0	0	0	0	6,931,494	2,267,633	1,586,689	10,785,816	0	0	0
99		GD-OR / AS	3,890,670	0	0	0	0	0	0	0	0	3,890,670	0	3,890,670
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	580,212	0	0	413,842	413,842	0	0	115,799	115,799	0	50,571	50,571
9		CD-WA / ID / AN	5,785,028	1,766,902	848,652	1,924,709	4,540,263	484,416	232,668	527,681	1,244,765	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>57,893,252</b>	<b>19,418,061</b>	<b>7,578,007</b>	<b>14,809,563</b>	<b>41,805,631</b>	<b>7,415,910</b>	<b>2,500,301</b>	<b>2,230,169</b>	<b>12,146,380</b>	<b>3,890,670</b>	<b>50,571</b>	<b>3,941,241</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	393000	Stores Equipment										
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0
99		GD-WA / ID / AN	86,216	0	0	0	0	86,216	0	0	86,216	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	3,878,082	105,436	124,144	2,814,055	3,043,635	28,907	34,035	771,505	834,447	0
		<b>TOTAL ACCOUNT</b>	<b>4,422,031</b>	<b>116,175</b>	<b>138,889</b>	<b>3,189,077</b>	<b>3,444,141</b>	<b>115,123</b>	<b>34,035</b>	<b>771,505</b>	<b>920,663</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	3,647,221	889,995	273,609	2,483,617	3,647,221	0	0	0	0	0
99		GD-WA / ID / AN	2,634,125	0	0	0	0	1,931,696	350,040	352,389	2,634,125	0
99		GD-OR / AS	958,084	0	0	0	0	0	0	0	958,084	0
8		GD-AA	3,045,863	0	0	0	0	0	0	2,120,956	2,120,956	0
7		CD-AA	12,408,970	0	0	8,850,822	8,850,822	0	0	2,476,582	2,476,582	0
9		CD-WA / ID / AN	1,216,607	17,181	762,912	174,737	954,830	4,710	209,161	47,906	261,777	0
		<b>TOTAL ACCOUNT</b>	<b>23,910,870</b>	<b>907,176</b>	<b>1,036,521</b>	<b>11,509,176</b>	<b>13,452,873</b>	<b>1,936,406</b>	<b>559,201</b>	<b>4,997,833</b>	<b>7,493,440</b>	<b>958,084</b>
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	51,258	0	0	51,258	51,258	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	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>51,258</b>	<b>0</b>	<b>0</b>	<b>51,258</b>	<b>51,258</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	558,365	213,543	30,341	314,481	558,365	0	0	0	0	0
99		GD-WA / ID / AN	140,249	0	0	0	0	15,240	4,970	120,039	140,249	0
99		GD-OR / AS	45,547	0	0	0	0	0	0	0	45,547	0
8		GD-AA	240,989	0	0	0	0	0	0	167,810	167,810	0
7		CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0
9		CD-WA / ID / AN	38,129	1,758	561	27,606	29,925	482	154	7,568	8,204	0
		<b>TOTAL ACCOUNT</b>	<b>1,378,942</b>	<b>215,301</b>	<b>30,902</b>	<b>595,767</b>	<b>841,970</b>	<b>15,722</b>	<b>5,124</b>	<b>366,400</b>	<b>387,246</b>	<b>45,547</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** 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	32,879,121	14,978,776	9,879,898	8,020,447	32,879,121	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,802,853	0	0	0	0	2,934,604	1,037,755	830,494	4,802,853	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	376,943	376,943	0	0	105,474	105,474	0	46,062	46,062
9		CD-WA / ID / AN	1,548,590	254,350	311,589	649,441	1,215,380	69,733	85,426	178,051	333,210	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>39,802,877</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>46,062</b>	<b>89,896</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	62,564,772	12,207,261	5,960,271	44,397,240	62,564,772	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,193,581	0	0	0	0	689,935	503,646	0	1,193,581	0	0	0
99		GD-OR / AS	1,230,948	0	0	0	0	0	0	0	0	1,230,948	0	1,230,948
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514
7		CD-AA	36,908,068	0	0	26,325,049	26,325,049	0	0	7,366,112	7,366,112	0	3,216,907	3,216,907
9		CD-WA / ID / AN	12,297,632	1,348,316	3,217,765	5,085,469	9,651,550	369,656	882,187	1,394,239	2,646,082	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>115,187,933</b>	<b>13,555,577</b>	<b>9,178,036</b>	<b>75,807,758</b>	<b>98,541,371</b>	<b>1,059,591</b>	<b>1,385,833</b>	<b>9,451,769</b>	<b>11,897,193</b>	<b>1,230,948</b>	<b>3,518,421</b>	<b>4,749,369</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	85,574	0	1,149	84,425	85,574	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	416,019	0	0	296,730	296,730	0	0	83,029	83,029	0	36,260	36,260
9		CD-WA / ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>513,938</b>	<b>3,913</b>	<b>1,149</b>	<b>385,073</b>	<b>390,135</b>	<b>1,073</b>	<b>0</b>	<b>84,103</b>	<b>85,176</b>	<b>2,367</b>	<b>36,260</b>	<b>38,627</b>
		<b>TOTAL GENERAL PLANT</b>	<b>465,232,754</b>	<b>59,781,552</b>	<b>36,626,481</b>	<b>256,183,200</b>	<b>352,591,233</b>	<b>17,983,759</b>	<b>7,238,296</b>	<b>55,882,903</b>	<b>81,104,958</b>	<b>10,682,997</b>	<b>20,853,566</b>	<b>31,536,563</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%



RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN	10,470,561	153,179	0	10,317,382	10,470,561	0	0	0	0	0
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0
99		GD-OR / AS	1,007,497	0	0	0	0	0	0	0	0	1,007,497
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,983,907	0	0	6,407,862	6,407,862	0	0	1,793,008	1,793,008	0
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0
		<b>TOTAL ACCOUNT</b>	<b>22,458,222</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>1,834,763</b>	<b>3,636,962</b>	<b>1,007,497</b>
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	7,883,403	4,596,803	23,524	3,263,076	7,883,403	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	1,604,838	0	0	0	0	0	0	1,117,513	1,117,513	0
7		CD-AA	55,103,139	0	0	39,302,865	39,302,865	0	0	10,997,484	10,997,484	0
9		CD-WA / ID / AN	142,865	0	75,095	37,030	112,125	0	20,588	10,152	30,740	0
		<b>TOTAL ACCOUNT</b>	<b>64,734,245</b>	<b>4,596,803</b>	<b>98,619</b>	<b>42,602,971</b>	<b>47,298,393</b>	<b>0</b>	<b>20,588</b>	<b>12,125,149</b>	<b>12,145,737</b>	<b>0</b>
	303110	Misc Intangible Plant--PC Software										
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	6,122,372	0	0	4,366,843	4,366,843	0	0	1,221,903	1,221,903	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,122,372</b>	<b>0</b>	<b>0</b>	<b>4,366,843</b>	<b>4,366,843</b>	<b>0</b>	<b>0</b>	<b>1,221,903</b>	<b>1,221,903</b>	<b>0</b>
	303115	Misc Intangible Plant--PC Software										
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	0	71,918,864	71,918,864	0	0	20,123,892	20,123,892	0
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>0</b>	<b>71,918,864</b>	<b>71,918,864</b>	<b>0</b>	<b>0</b>	<b>20,123,892</b>	<b>20,123,892</b>	<b>0</b>
	<b>TOTAL</b>		<b>194,146,043</b>	<b>4,749,982</b>	<b>98,619</b>	<b>135,766,225</b>	<b>140,614,826</b>	<b>1,022,594</b>	<b>800,193</b>	<b>35,305,707</b>	<b>37,128,494</b>	<b>1,007,497</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%

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-1A</b>
For Month Ended July 31, 2016	
Average of Monthly Averages 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	(66,571,080)	(47,482,489)	(13,286,256)	(5,802,335)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(654,687)	(513,818)	(140,869)	0
7	283750 CD-AA	(2,184,188)	(1,557,894)	(435,920)	(190,374)
	Total	<u>(69,409,955)</u>	<u>(49,554,201)</u>	<u>(13,863,045)</u>	<u>(5,992,709)</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	Report ID:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-1A</b>
For Month Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			2,810,297	2,810,297					2,810,297
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			1,387	1,387					1,387
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			0	0					0
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(5)	(5)					(5)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	71,193,972	35,419,833		106,613,805	58,430,800	30,293,993	12,763,172	5,125,840	
<b>TOTAL</b>		<b>71,193,972</b>	<b>35,419,833</b>	<b>2,811,679</b>	<b>109,425,484</b>	<b>58,430,800</b>	<b>30,293,993</b>	<b>12,763,172</b>	<b>5,125,840</b>	<b>2,811,679</b>

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