

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12A</b>
For Twelve Months 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)	28,712,512	18,973,355	9,739,157
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	28,712,512	18,973,355	9,739,157
G-APL	Gas Net Adjusted Rate Base	415,883,565	281,686,484	134,197,081
	<b>RATE OF RETURN</b>	<b>6.904%</b>	<b>6.736%</b>	<b>7.257%</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**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended July 31, 2016  
Average of Monthly Averages Basis

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

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 - AMA Percent	08-01-2015 thru 07-31-2016	234,844 <b>100.000%</b>	155,568 <b>66.243%</b>	79,276 <b>33.757%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	08-01-2015 thru 07-31-2016	14,723,752 <b>100.000%</b>	10,502,364 <b>71.329%</b>	4,221,388 <b>28.671%</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	08-01-2015 thru 07-31-2016	230,606,802 <b>100.000%</b>	157,817,316 <b>68.436%</b>	72,789,486 <b>31.564%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended July 31, 2016  
Average of Monthly Averages Basis

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

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			
	<b>Total</b>		<b>114,544,169</b>	<b>92,286,479</b>	<b>15,966,692</b>	<b>6,290,998</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>80.569%</b>	<b>13.939%</b>	<b>5.492%</b>
	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
	<b>Total</b>		<b>87,619,611</b>	<b>64,757,717</b>	<b>16,013,554</b>	<b>6,848,340</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>73.908%</b>	<b>18.276%</b>	<b>7.816%</b>
	Number of Customers at		709,694	374,962	235,378	99,354
	<b>Percentage</b>		<b>100.000%</b>	<b>52.834%</b>	<b>33.166%</b>	<b>14.000%</b>
	Net Direct Plant		2,961,417,554	2,309,776,654	427,886,508	223,754,392
	<b>Percentage</b>		<b>100.000%</b>	<b>77.995%</b>	<b>14.449%</b>	<b>7.556%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>285.306%</b>	<b>79.830%</b>	<b>34.864%</b>
	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>71.326%</b>	<b>19.958%</b>	<b>8.716%</b>

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**GAS ALLOCATION PERCENTAGES**  
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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		10,455,835	0	7,274,832	3,181,003
	Direct O & M Accts 901 - 935		9,194,411	0	6,419,305	2,775,106
	Direct O & M Accts 901 - 905 Utility 9 Only		1,502,320	0	1,502,320	XXXXXX
	<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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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	08-01-2015 thru 07-31-2016	19,447,931	13,241,945	6,205,986	
			<b>100.000%</b>	<b>68.089%</b>	<b>31.911%</b>	
12	Net Gas Plant (before DFIT) - AMA Percent	07-01-2015 thru 07-31-2016	484,972,915	327,216,041	157,756,874	
			<b>100.000%</b>	<b>67.471%</b>	<b>32.529%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	07-01-2015 thru 07-31-2016	54,350,425	39,548,014	14,802,411	
			<b>100.000%</b>	<b>72.765%</b>	<b>27.235%</b>	
14	Net Allocated Schedule M's - AMA Percent	08-01-2015 thru 07-31-2016	-66,035,804	-44,398,074	-21,637,730	
			<b>100.000%</b>	<b>67.233%</b>	<b>32.767%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99	480000 Residential	133,902,255	0	133,902,255	93,857,266	0	93,857,266	40,044,989	0	40,044,989
99	4812XX Commercial - Firm & Interruptible	65,301,548	0	65,301,548	46,625,051	0	46,625,051	18,676,497	0	18,676,497
99	4813XX Industrial-Firm	3,052,066	0	3,052,066	1,793,318	0	1,793,318	1,258,748	0	1,258,748
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	265,430	0	265,430	233,856	0	233,856	31,574	0	31,574
99	499XXX Unbilled Revenue	(652,760)	0	(652,760)	(483,787)	0	(483,787)	(168,973)	0	(168,973)
	TOTAL SALES TO ULTIMATE CUSTOMERS	201,868,539	0	201,868,539	142,025,704	0	142,025,704	59,842,835	0	59,842,835
	OTHER OPERATING REVENUES:									
99	483XXX Sales for Resale	99,591,845	0	99,591,845	66,711,686	0	66,711,686	32,880,159	0	32,880,159
4	488000 Miscellaneous Service Revenues	18,699	0	18,699	9,505	0	9,505	9,194	0	9,194
99	4893XX Transportation Revenues	4,928,245	0	4,928,245	4,445,652	0	4,445,652	482,593	0	482,593
99	493000 Rent from Gas Property	2,438	0	2,438	2,438	0	2,438	0	0	0
4	495XXX Other Gas Revenues	14,637,929	187,916	14,825,845	11,067,336	136,237	11,203,573	3,570,593	51,679	3,622,272
99	496100 Provision for Rate Refund	(536,427)	0	(536,427)	(536,427)	0	(536,427)	0	0	0
	TOTAL OTHER OPERATING REVENUES	118,642,729	187,916	118,830,645	81,700,190	136,237	81,836,427	36,942,539	51,679	36,994,218
	TOTAL GAS REVENUES	320,511,268	187,916	320,699,184	223,725,894	136,237	223,862,131	96,785,374	51,679	96,837,053
	PRODUCTION EXPENSES:									
G-804	804/805 City Gate Purchases	182,097,583	0	182,097,583	123,288,591	0	123,288,591	58,808,992	0	58,808,992
99	808XXX Net Natural Gas Storage Transactions	2,394,809	0	2,394,809	2,305,401	0	2,305,401	89,408	0	89,408
99	811000 Gas Used for Products Extraction	(332,625)	0	(332,625)	(223,289)	0	(223,289)	(109,336)	0	(109,336)
10	813000 Other Gas Expenses	0	1,316,057	1,316,057	0	902,091	902,091	0	413,966	413,966
99	813010 Gas Technology Institute (GTI) Expenses	95,497	0	95,497	67,244	0	67,244	28,253	0	28,253
	TOTAL PRODUCTION EXPENSES	184,255,264	1,316,057	185,571,321	125,437,947	902,091	126,340,038	58,817,317	413,966	59,231,283
	UNDERGROUND STORAGE EXPENSES:									
1	814000 Supervision & Engineering	0	13,417	13,417	0	9,480	9,480	0	3,937	3,937
1	824000 Other Expenses	0	657,047	657,047	0	464,269	464,269	0	192,778	192,778
1	837000 Other Equipment	0	722,673	722,673	0	510,641	510,641	0	212,032	212,032
	TOTAL UNDERGROUND STORAGE OPER EXP	0	1,393,137	1,393,137	0	984,390	984,390	0	408,747	408,747
G-DEPX	Depreciation Expense-Underground Storage	0	667,011	667,011	0	471,310	471,310	0	195,701	195,701
G-AMTX	Amortization Expense-Underground Storage	0	228	228	0	161	161	0	67	67
G-OTX	Taxes Other Than FIT	0	158,186	158,186	0	111,774	111,774	0	46,412	46,412
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	825,425	825,425	0	583,245	583,245	0	242,180	242,180

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For Twelve Months Ended July 31, 2016	
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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UNDERGROUND STORAGE EXPENSES	0	2,218,562	2,218,562	0	1,567,635	1,567,635	0	650,927	650,927

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		***** 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 Supervision & Engineering	479,711	1,079,236	1,558,947	403,367	769,808	1,173,175	76,344	309,428	385,772
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,374,427	907,318	4,281,745	2,570,543	647,181	3,217,724	803,884	260,137	1,064,021
3	875000 Measuring & Reg Sta Exp-General	96,725	0	96,725	62,252	0	62,252	34,473	0	34,473
3	876000 Measuring & Reg Sta Exp-Industrial	7,596	0	7,596	5,576	0	5,576	2,020	0	2,020
3	877000 Measuring & Reg Sta Exp-City Gate	107,245	7,184	114,429	53,812	5,124	58,936	53,433	2,060	55,493
3	878000 Meter & House Regulator Expenses	932,379	68,723	1,001,102	755,314	49,019	804,333	177,065	19,704	196,769
3	879000 Customer Installation Expenses	1,952,453	122,623	2,075,076	1,167,834	87,466	1,255,300	784,619	35,157	819,776
3	880000 Other Expenses	1,449,825	684,702	2,134,527	1,109,934	488,391	1,598,325	339,891	196,311	536,202
3	881000 Rents	0	40,332	40,332	0	28,768	28,768	0	11,564	11,564
	<b>MAINTENANCE</b>									
3	885000 Supervision & Engineering	172,232	1,883	174,115	93,600	1,343	94,943	78,632	540	79,172
3	887000 Mains	1,347,241	3,580	1,350,821	965,346	2,554	967,900	381,895	1,026	382,921
3	889000 Measuring & Reg Sta Exp-General	229,960	11,935	241,895	172,529	8,513	181,042	57,431	3,422	60,853
3	890000 Measuring & Reg Sta Exp-Industrial	255,043	127	255,170	214,348	91	214,439	40,695	36	40,731
3	891000 Measuring & Reg Sta Exp-City Gate	99,912	0	99,912	46,505	0	46,505	53,407	0	53,407
3	892000 Services	2,707,420	2,817	2,710,237	1,781,810	2,009	1,783,819	925,610	808	926,418
3	893000 Meters & House Regulators	1,502,259	619,541	2,121,800	1,092,392	441,912	1,534,304	409,867	177,629	587,496
3	894000 Other Equipment	9,324	169,789	179,113	7,202	121,109	128,311	2,122	48,680	50,802
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>14,723,752</b>	<b>3,719,790</b>	<b>18,443,542</b>	<b>10,502,364</b>	<b>2,653,288</b>	<b>13,155,652</b>	<b>4,221,388</b>	<b>1,066,502</b>	<b>5,287,890</b>
G-DEPX	Depreciation Expense-Distribution	14,225,856	64,599	14,290,455	9,486,538	44,209	9,530,747	4,739,318	20,390	4,759,708
G-OTX	Taxes Other Than FIT	15,766,671	0	15,766,671	13,332,001	0	13,332,001	2,434,670	0	2,434,670
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>29,992,527</b>	<b>64,599</b>	<b>30,057,126</b>	<b>22,818,539</b>	<b>44,209</b>	<b>22,862,748</b>	<b>7,173,988</b>	<b>20,390</b>	<b>7,194,378</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>44,716,279</b>	<b>3,784,389</b>	<b>48,500,668</b>	<b>33,320,903</b>	<b>2,697,497</b>	<b>36,018,400</b>	<b>11,395,376</b>	<b>1,086,892</b>	<b>12,482,268</b>



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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	227,075	227,075	0	150,421	150,421	0	76,654	76,654
2	902000	Meter Reading Expenses	1,902,875	99,576	2,002,451	1,712,230	65,962	1,778,192	190,645	33,614	224,259
2	903XXX	Customer Records & Collection Expenses	936,678	4,906,012	5,842,690	622,905	3,249,890	3,872,795	313,773	1,656,122	1,969,895
2	904000	Uncollectible Accounts	0	1,953,327	1,953,327	0	1,293,942	1,293,942	0	659,385	659,385
2	905000	Misc Customer Accounts	0	185,541	185,541	0	122,908	122,908	0	62,633	62,633
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,839,553	7,371,531	10,211,084	2,335,135	4,883,123	7,218,258	504,418	2,488,408	2,992,826
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	6,807,851	228,144	7,035,995	6,114,504	151,129	6,265,633	693,347	77,015	770,362
2	909000	Advertising	0	652,919	652,919	0	432,513	432,513	0	220,406	220,406
2	910000	Misc Customer Service & Info Exp	0	108,327	108,327	0	71,759	71,759	0	36,568	36,568
TOTAL CUSTOMER SERVICE & INFO EXP			6,807,851	989,390	7,797,241	6,114,504	655,401	6,769,905	693,347	333,989	1,027,336
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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Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	102,995	8,644,701	8,747,696	71,043	6,267,322	6,338,365	31,952	2,377,379	2,409,331
4	921000	Office Supplies & Expenses	7,214	1,127,172	1,134,386	7,214	817,188	824,402	0	309,984	309,984
4	922000	Admin. Expenses Transferred - Credit	0	(20,411)	(20,411)	0	(14,798)	(14,798)	0	(5,613)	(5,613)
4	923000	Outside Services Employed	14,342	2,092,060	2,106,402	14,342	1,516,723	1,531,065	0	575,337	575,337
4	924000	Property Insurance Premium	0	325,159	325,159	0	235,737	235,737	0	89,422	89,422
4	925XXX	Injuries and Damages	86	933,101	933,187	43	676,489	676,532	43	256,612	256,655
4	926XXX	Employee Pensions and Benefits	15,262	337,386	352,648	15,262	244,601	259,863	0	92,785	92,785
4	928000	Regulatory Commission Expenses	881,244	251,104	1,132,348	635,936	182,048	817,984	245,308	69,056	314,364
4	930000	Miscellaneous General Expenses	37,417	1,114,238	1,151,655	25,146	807,811	832,957	12,271	306,427	318,698
4	931000	Rents	8,879	277,827	286,706	8,879	201,422	210,301	0	76,405	76,405
4	935000	Maintenance of General Plant	334,212	2,467,444	2,801,656	253,906	1,788,872	2,042,778	80,306	678,572	758,878
TOTAL ADMIN & GEN OPERATING EXP			1,401,651	17,549,781	18,951,432	1,031,771	12,723,415	13,755,186	369,880	4,826,366	5,196,246
G-DEPX	Depreciation Expense-General Plant		371,828	4,118,639	4,490,467	253,917	2,985,972	3,239,889	117,911	1,132,667	1,250,578
G-AMTX	Amortization Expense - General Plant - 303000		36,629	121,163	157,792	24,862	87,842	112,704	11,767	33,321	45,088
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		3,790	3,943,144	3,946,934	0	2,858,740	2,858,740	3,790	1,084,404	1,088,194
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	5,316	5,316	0	3,854	3,854	0	1,462	1,462
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(557,650)	0	(557,650)	0	0	0	(557,650)	0	(557,650)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	98,079	0	98,079	0	0	0	98,079	0	98,079
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	(320,470)	0	(320,470)	0	0	0	(320,470)	0	(320,470)
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(367,794)	8,188,262	7,820,468	278,779	5,936,408	6,215,187	(646,573)	2,251,854	1,605,281
TOTAL ADMIN & GENERAL EXPENSES			1,033,857	25,738,043	26,771,900	1,310,550	18,659,823	19,970,373	(276,693)	7,078,220	6,801,527
TOTAL EXPENSES BEFORE FIT			239,652,804	41,417,972	281,070,776	168,519,039	29,365,570	197,884,609	71,133,765	12,052,402	83,186,167
NET OPERATING INCOME (LOSS) BEFORE FIT					39,628,408			25,977,522			13,650,886
G-FIT	FEDERAL INCOME TAX				(6,147,236)			(4,687,748)			(1,459,488)
G-FIT	DEFERRED FEDERAL INCOME TAX				17,091,016			11,710,735			5,380,281
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(27,884)			(18,820)			(9,064)
GAS NET OPERATING INCOME (LOSS)					28,712,512			18,973,355			9,739,157

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended July 31, 2016	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

\*\*\*\*\* 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 - AMA	100.000%		66.243%		33.757%
G-ALL 3	Direct Distribution Operating Expense	100.000%		71.329%		28.671%
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-495-12A</b>
For Twelve Months 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	87,896	187,916	275,812	87,896	136,237	224,133	0	51,679	51,679
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,001	0	4,500,001	3,027,638	0	3,027,638	1,472,363	0	1,472,363
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	(1,109,038)	0	(1,109,038)	(347,856)	0	(347,856)	(761,182)	0	(761,182)
4	495328	RESIDENTIAL DECOUPLING DEFERRE	8,460,842	0	8,460,842	5,951,525	0	5,951,525	2,509,317	0	2,509,317
4	495329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	2,698,228	0	2,698,228	2,348,133	0	2,348,133	350,095	0	350,095
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	14,637,929	187,916	14,825,845	11,067,336	136,237	11,203,573	3,570,593	51,679	3,622,272

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	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12A</b>
For Twelve Months 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
6	804000	Gas Purchases	119,995,142	0	119,995,142	80,353,708	0	80,353,708	39,641,434	0	39,641,434
1	804001	Pipeline Demand Costs	26,122,513	0	26,122,513	18,470,417	0	18,470,417	7,652,096	0	7,652,096
1	804002	Transport Variable Charges	1,136,788	0	1,136,788	803,650	0	803,650	333,138	0	333,138
6	804010	Gas Costs - Fixed Hedge	(115,917)	0	(115,917)	(73,501)	0	(73,501)	(42,416)	0	(42,416)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	440,678	0	440,678	297,908	0	297,908	142,770	0	142,770
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	11,764,217	0	11,764,217	8,074,317	0	8,074,317	3,689,900	0	3,689,900
6	804700	Gas Costs - Offsystem Bookout	1,225,047	0	1,225,047	811,801	0	811,801	413,246	0	413,246
6	804711	Gas Costs - Offsystem Bookout Offset	(1,225,047)	0	(1,225,047)	(811,801)	0	(811,801)	(413,246)	0	(413,246)
6	804730	Gas Costs - Intracompany LDC Gas	6,011,721	0	6,011,721	4,037,178	0	4,037,178	1,974,543	0	1,974,543
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(5,251,951)	0	(5,251,951)	(3,173,835)	0	(3,173,835)	(2,078,116)	0	(2,078,116)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	21,994,392	0	21,994,392	14,498,749	0	14,498,749	7,495,643	0	7,495,643
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>182,097,583</b>	<b>0</b>	<b>182,097,583</b>	<b>123,288,591</b>	<b>0</b>	<b>123,288,591</b>	<b>58,808,992</b>	<b>0</b>	<b>58,808,992</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	6	Actual Therms Purchased	100.000%	68.436%	31.564%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months 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	235,861	228,144	464,005	176,880	151,129	328,009	58,981	77,015	135,996
99	908600	Public Purpose Tariff Rider Expense Offset	6,458,070	0	6,458,070	5,838,486	0	5,838,486	619,584	0	619,584
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	(29,776)	0	(29,776)	(44,558)	0	(44,558)	14,782	0	14,782
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			6,807,851	228,144	7,035,995	6,114,504	151,129	6,265,633	693,347	77,015	770,362

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.243%	33.757%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months 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	415,883,565	281,686,484	134,197,081
	Interest Deduction for FIT Calculation	11,318,464	7,684,407	3,634,057
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended July 31, 2016				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	320,699,184	223,862,131	96,837,053
G-OPS	Operating & Maintenance Expense	242,367,757	168,223,429	74,144,328
G-OPS	Book Deprec/Amort and Reg Amortizations	22,778,162	16,217,405	6,560,757
G-OTX	Taxes Other than FIT	15,924,857	13,443,775	2,481,082
	Net Operating Income Before FIT	39,628,408	25,977,522	13,650,886
G-INT	Less: Interest Expense	11,318,464	7,684,407	3,634,057
G-SCM	Schedule M Adjustments	(45,873,476)	(31,686,681)	(14,186,795)
	Taxable Net Operating Income	(17,563,532)	(13,393,566)	(4,169,966)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(6,147,236)	(4,687,748)	(1,459,488)
G-DTE	Deferred FIT	17,091,016	11,710,735	5,380,281
99	411400 Amortized Investment Tax Credit	(27,884)	(18,820)	(9,064)
	Total FIT/Deferred FIT & ITC	10,915,896	7,004,167	3,911,729
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%



**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ITEMS**  
For Twelve Months Ended July 31, 2016  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	14,638,103	8,920,099	23,558,202	9,765,317	6,452,087	16,217,404	4,872,786	2,468,012	7,340,798
12	997001	Contributions In Aid of Construction	0	881,041	881,041	0	594,447	594,447	0	286,594	286,594
2	997002	Injuries and Damages	0	6,800	6,800	0	4,505	4,505	0	2,295	2,295
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	617,110	617,110	0	447,399	447,399	0	169,711	169,711
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	16,742,441	0	16,742,441	11,324,914	0	11,324,914	5,417,527	0	5,417,527
4	997015	Airplane Lease Payments	0	173,215	173,215	0	125,579	125,579	0	47,636	47,636
12	997016	Redemption Expense Amortization	0	291,970	291,970	0	196,995	196,995	0	94,975	94,975
4	997020	FAS87 Current Pension Accrual	0	1,547,043	1,547,043	0	1,121,591	1,121,591	0	425,452	425,452
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(10,628,747)	0	(10,628,747)	(8,530,518)	0	(8,530,518)	(2,098,229)	0	(2,098,229)
12	997032	Interest Rate Swaps	0	(1,735,543)	(1,735,543)	0	(1,170,988)	(1,170,988)	0	(564,555)	(564,555)
4	997033	DSM Tariff Rider	(51,276)	0	(51,276)	(75,386)	0	(75,386)	24,110	0	24,110
12	997048	AFUDC	0	(666,279)	(666,279)	0	(449,545)	(449,545)	0	(216,734)	(216,734)
11	997049	Tax Depreciation	0	(67,163,883)	(67,163,883)	0	(45,731,216)	(45,731,216)	0	(21,432,667)	(21,432,667)
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	(15,383)	0	(15,383)	(44,558)	0	(44,558)	29,175	0	29,175
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,471,601	1,471,601	0	1,001,998	1,001,998	0	469,603	469,603
4	997081	Deferred Compensation	0	(183,396)	(183,396)	0	(132,960)	(132,960)	0	(50,436)	(50,436)
4	997082	Meal Disallowances	0	148,902	148,902	0	107,952	107,952	0	40,950	40,950
4	997083	Paid Time Off	0	64,962	64,962	0	47,097	47,097	0	17,865	17,865
2	997084	Customer Uncollectibles	0	(842,253)	(842,253)	0	(557,934)	(557,934)	0	(284,319)	(284,319)
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	(9,567,191)	(9,567,191)	0	(6,455,079)	(6,455,079)	0	(3,112,112)	(3,112,112)
12	997102	Amort Idaho Earnings Test (254229)	(352,831)	0	(352,831)	0	0	0	(352,831)	0	(352,831)
99	997103	Def Project Compass	(222,391)	0	(222,391)	0	0	0	(222,391)	0	(222,391)
99	997105	WA Nat Gas Line Extension	(264,805)	0	(264,805)	(264,805)	0	(264,805)	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>21,002,353</b>	<b>(66,035,802)</b>	<b>(45,873,476)</b>	<b>12,711,391</b>	<b>(44,398,072)</b>	<b>(31,686,681)</b>	<b>7,450,935</b>	<b>(21,637,730)</b>	<b>(14,186,795)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.660%	29.340%
G-ALL	2	Number of Customers - AMA	100.000%	66.243%	33.757%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.436%	31.564%
G-ALL	11	Book Depreciation	100.000%	68.089%	31.911%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.471%	32.529%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months 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	18,833,352	12,662,228	6,171,124
99	410100	Deferred Federal Income Tax Exp	(2,081,580)	(1,191,552)	(890,028)
		<b>SUBTOTAL</b>	<b>16,751,772</b>	<b>11,470,676</b>	<b>5,281,096</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	333,860	224,464	109,396
99	411100	Deferred Federal Income Tax Exp	5,384	15,595	(10,211)
		<b>SUBTOTAL</b>	<b>339,244</b>	<b>240,059</b>	<b>99,185</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>17,091,016</b>	<b>11,710,735</b>	<b>5,380,281</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.233%	32.767%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-12A</b>
For Twelve Months 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	158,186	158,186	0	111,774	111,774	0	46,412	46,412
		TOTAL UNDERGROUND STORAGE TAX	0	158,186	158,186	0	111,774	111,774	0	46,412	46,412
		DISTRIBUTION									
99	408110	State Excise Tax	5,457,100	0	5,457,100	5,457,100	0	5,457,100	0	0	0
99	408120	Municipal Occupation & License Tax	6,278,833	0	6,278,833	5,208,183	0	5,208,183	1,070,650	0	1,070,650
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	4,091,124	0	4,091,124	2,666,718	0	2,666,718	1,424,406	0	1,424,406
99	409100	State Income Tax	(60,386)	0	(60,386)	0	0	0	(60,386)	0	(60,386)
		TOTAL DISTRIBUTION TAX	15,766,671	0	15,766,671	13,332,001	0	13,332,001	2,434,670	0	2,434,670
		TOTAL TAXES OTHER THAN FIT	15,766,671	158,186	15,924,857	13,332,001	111,774	13,443,775	2,434,670	46,412	2,481,082

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
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RESULTS OF OPERATIONS  
**GAS UTILITY PLANT**  
 For Twelve Months Ended July 31, 2016  
 Average of Monthly Averages Basis

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

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)	1,627,617	1,827,788	3,455,405	1,022,594	1,325,128	2,347,722	605,023	502,660	1,107,683
4	3031XX	Misc Intangible IT Plant (3031XX)	19,458	32,486,604	32,506,062	0	23,552,463	23,552,463	19,458	8,934,141	8,953,599
		TOTAL INTANGIBLE PLANT	1,647,075	34,314,392	35,961,467	1,022,594	24,877,591	25,900,185	624,481	9,436,801	10,061,282
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	800,839	800,839	0	572,016	572,016	0	228,823	228,823
1	351XXX	Structures & Improvements	0	1,836,088	1,836,088	0	1,297,380	1,297,380	0	538,708	538,708
1	352XXX	Wells	0	18,776,264	18,776,264	0	13,267,308	13,267,308	0	5,508,956	5,508,956
1	353000	Lines	0	1,044,478	1,044,478	0	738,028	738,028	0	306,450	306,450
1	354000	Compressor Station Equipment	0	11,959,602	11,959,602	0	8,450,655	8,450,655	0	3,508,947	3,508,947
1	355000	Measuring & Regulating Equipment	0	630,357	630,357	0	445,410	445,410	0	184,947	184,947
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	1,940,096	1,940,096	0	1,370,872	1,370,872	0	569,224	569,224
		TOTAL UNDERGROUND STORAGE PLAN	0	37,391,436	37,391,436	0	26,426,932	26,426,932	0	10,964,504	10,964,504
		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	913,866	0	913,866	549,464	0	549,464	364,402	0	364,402
6	376000	Mains	282,829,700	2,512,521	285,342,221	184,093,590	1,719,469	185,813,059	98,736,110	793,052	99,529,162
6	378000	Measuring & Reg Station Equip-General	5,492,003	127,100	5,619,103	3,302,611	86,982	3,389,593	2,189,392	40,118	2,229,510
6	379000	Measuring & Reg Station Equip-City Gate	6,523,314	0	6,523,314	2,163,051	0	2,163,051	4,360,263	0	4,360,263
6	380000	Services	194,905,190	0	194,905,190	132,338,746	0	132,338,746	62,566,444	0	62,566,444
6	381000	Meters	73,853,855	0	73,853,855	50,686,131	0	50,686,131	23,167,724	0	23,167,724
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	3,373,648	0	3,373,648	2,603,885	0	2,603,885	769,763	0	769,763
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	568,166,569	2,639,621	570,806,190	375,924,666	1,806,451	377,731,117	192,241,903	833,170	193,075,073
		GENERAL PLANT									
4	389XXX	Land & Land Rights	737,236	1,863,471	2,600,707	643,158	1,350,998	1,994,156	94,078	512,473	606,551
4	390XXX	Structures & Improvements	5,076,545	20,044,624	25,121,169	3,760,544	14,532,152	18,292,696	1,316,001	5,512,472	6,828,473
4	391XXX	Office Furniture & Equipment	27,739	13,402,211	13,429,950	8,298	9,716,469	9,724,767	19,441	3,685,742	3,705,183
4	392XXX	Transportation Equipment	9,904,041	2,120,050	12,024,091	7,354,426	1,537,015	8,891,441	2,549,615	583,035	3,132,650
4	393000	Stores Equipment	149,779	704,483	854,262	113,983	510,743	624,726	35,796	193,740	229,536
4	394000	Tools, Shop & Garage Equipment	2,541,436	4,607,043	7,148,479	1,967,759	3,340,060	5,307,819	573,677	1,266,983	1,840,660

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	28,124	379,914	408,038	21,211	275,434	296,645	6,913	104,480	111,393
4	396XXX	Power Operated Equipment	4,015,169	1,114,020	5,129,189	2,982,167	807,653	3,789,820	1,033,002	306,367	1,339,369
4	397XXX	Communications Equipment	2,304,850	9,085,608	11,390,458	886,312	6,586,975	7,473,287	1,418,538	2,498,633	3,917,171
4	398000	Miscellaneous Equipment	1,073	87,540	88,613	1,073	63,466	64,539	0	24,074	24,074
		<b>TOTAL GENERAL PLANT</b>	<b>24,785,992</b>	<b>53,408,964</b>	<b>78,194,956</b>	<b>17,738,931</b>	<b>38,720,965</b>	<b>56,459,896</b>	<b>7,047,061</b>	<b>14,687,999</b>	<b>21,735,060</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>594,599,636</b>	<b>127,754,413</b>	<b>722,354,049</b>	<b>394,686,191</b>	<b>91,831,939</b>	<b>486,518,130</b>	<b>199,913,445</b>	<b>35,922,474</b>	<b>235,835,919</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(14,153,729)	(14,153,729)	0	(10,001,025)	(10,001,025)	0	(4,152,704)	(4,152,704)
G-ADEP		Distribution Plant	(188,788,426)	(1,578,530)	(190,366,956)	(124,785,129)	(1,080,283)	(125,865,412)	(64,003,297)	(498,247)	(64,501,544)
G-ADEP		General Plant	(8,456,222)	(15,334,558)	(23,790,780)	(5,755,213)	(11,117,402)	(16,872,615)	(2,701,009)	(4,217,156)	(6,918,165)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(197,244,648)</b>	<b>(31,066,817)</b>	<b>(228,311,465)</b>	<b>(130,540,342)</b>	<b>(22,198,710)</b>	<b>(152,739,052)</b>	<b>(66,704,306)</b>	<b>(8,868,107)</b>	<b>(75,572,413)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(201,861)	(288,557)	(490,418)	(143,638)	(209,201)	(352,839)	(58,223)	(79,356)	(137,579)
G-AAMT		Misc IT Intangible Plant - 3031XX	(7,660)	(8,277,732)	(8,285,392)	0	(6,001,273)	(6,001,273)	(7,660)	(2,276,459)	(2,284,119)
G-AAMT		Underground Storage	0	(240,106)	(240,106)	0	(169,659)	(169,659)	0	(70,447)	(70,447)
G-AAMT		General Plant - 390200, 396200	(4,632)	(49,119)	(53,751)	(3,656)	(35,611)	(39,267)	(976)	(13,508)	(14,484)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(214,153)</b>	<b>(8,855,514)</b>	<b>(9,069,667)</b>	<b>(147,294)</b>	<b>(6,415,744)</b>	<b>(6,563,038)</b>	<b>(66,859)</b>	<b>(2,439,770)</b>	<b>(2,506,629)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(197,458,801)</b>	<b>(39,922,331)</b>	<b>(237,381,132)</b>	<b>(130,687,636)</b>	<b>(28,614,454)</b>	<b>(159,302,090)</b>	<b>(66,771,165)</b>	<b>(11,307,877)</b>	<b>(78,079,042)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>397,140,835</b>	<b>87,832,082</b>	<b>484,972,917</b>	<b>263,998,555</b>	<b>63,217,485</b>	<b>327,216,040</b>	<b>133,142,280</b>	<b>24,614,597</b>	<b>157,756,877</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(87,071,078)	(87,071,078)	0	(58,747,727)	(58,747,727)	0	(28,323,351)	(28,323,351)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,821,737)	(13,821,737)	0	(10,013,813)	(10,013,813)	0	(3,807,924)	(3,807,924)
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	(910,163)	(910,163)	0	(614,096)	(614,096)	0	(296,067)	(296,067)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(102,238,898)</b>	<b>(102,238,898)</b>	<b>0</b>	<b>(69,691,674)</b>	<b>(69,691,674)</b>	<b>0</b>	<b>(32,547,224)</b>	<b>(32,547,224)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>397,140,835</b>	<b>(14,406,816)</b>	<b>382,734,019</b>	<b>263,998,555</b>	<b>(6,474,189)</b>	<b>257,524,366</b>	<b>133,142,280</b>	<b>(7,932,627)</b>	<b>125,209,653</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%	68.436%	31.564%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.471%	32.529%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months 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	397,140,835	(14,406,816)	382,734,019	263,998,555	(6,474,189)	257,524,366	133,142,280	(7,932,627)	125,209,653
	OTHER ADJUSTMENTS:									
4	253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,049,570	4,049,570	0	1,681,494	1,681,494
1	164100 Gas Inventory--Jackson Prairie	0	9,150,283	9,150,283	0	6,465,590	6,465,590	0	2,684,693	2,684,693
4	252000 Customer Advances	(81,232)	(70)	(81,302)	(11,804)	(51)	(11,855)	(69,428)	(19)	(69,447)
99	235199 Customer Deposits	(450,996)	0	(450,996)	(450,996)	0	(450,996)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	36,922	0	36,922	36,922	0	36,922	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(12,923)	0	(12,923)	(12,923)	0	(12,923)	0	0	0
C-WKC	Working Capital	14,085,810	4,690,688	18,776,498	14,085,810	0	14,085,810	0	4,690,688	4,690,688
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	13,577,581	19,571,965	33,149,546	13,647,009	10,515,109	24,162,118	(69,428)	9,056,856	8,987,428
	NET RATE BASE	410,718,416	5,165,149	415,883,565	277,645,564	4,040,920	281,686,484	133,072,852	1,124,229	134,197,081

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-12A</b>
For Twelve Months 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	68.436%	31.564%



RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12A</b>
For Twelve Months 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	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	240,381	240,381												
<b>Total Production/Transmission</b>		<b>1,158,781</b>	<b>1,158,781</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	2,844	2,844												
<b>Total Distribution</b>		<b>26,997</b>	<b>26,997</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	596,597	425,529	119,069	51,999		119,069	119,069		86,324	86,324		32,745	32,745	
9,4	CD-AN	9,729	7,635	2,094			2,094	2,094		1,518	1,518		576	576	
	GD-ID	11,767		11,767			11,767	11,767				11,767		11,767	
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862				
	GD-OR	14,593			14,593										
<b>Total General Plant - 303000</b>		<b>657,548</b>	<b>433,164</b>	<b>157,792</b>	<b>66,592</b>		<b>36,629</b>	<b>121,163</b>	<b>157,792</b>	<b>24,862</b>	<b>87,842</b>	<b>112,704</b>	<b>11,767</b>	<b>33,321</b>	<b>45,088</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	18,579,592	13,252,080	3,708,115	1,619,397		3,708,115	3,708,115		2,688,346	2,688,346		1,019,769	1,019,769	
9,4	CD-AN	9,161	7,190	1,971			1,971	1,971		1,429	1,429		542	542	
9,4	CD-ID	17,615	13,825	3,790		3,790	3,790	3,790				3,790		3,790	
	ED-AN	563,482	563,482												
	ED-ID	4,747	4,747												
	ED-WA	976,162	976,162												
8,4	GD-AA	334,690		233,058	101,632		233,058	233,058		168,965	168,965		64,093	64,093	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>20,485,449</b>	<b>14,817,486</b>	<b>3,946,934</b>	<b>1,721,029</b>		<b>3,790</b>	<b>3,943,144</b>	<b>3,946,934</b>		<b>2,858,740</b>	<b>2,858,740</b>	<b>3,790</b>	<b>1,084,404</b>	<b>1,088,194</b>
<b>Gas Underground Storage</b>															
1	GD-AN	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	CD-AA	26,637	18,999	5,316	2,322		5,316	5,316		3,854	3,854		1,462	1,462	
4	ED-AN	28,489	28,489												
	GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>		<b>55,126</b>	<b>47,488</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>22,384,129</b>	<b>16,483,916</b>	<b>4,110,270</b>	<b>1,789,943</b>		<b>40,419</b>	<b>4,069,851</b>	<b>4,110,270</b>	<b>24,862</b>	<b>2,950,597</b>	<b>2,975,459</b>	<b>15,557</b>	<b>1,119,254</b>	<b>1,134,811</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-12A</b>
For Twelve Months 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	68.436%	31.564%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12A</b>
For Twelve Months 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	(9,299,487)	(9,299,487)											
Misc Intangible Plt (303000)	ED-AN	(1,153,021)	(1,153,021)											
<b>Total Production/Transmission</b>		<b>(10,452,508)</b>	<b>(10,452,508)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(147,248)	(147,248)											
Misc Intangible Plt (303000)	ED-WA	(31,113)	(31,113)											
<b>Total Distribution</b>		<b>(178,361)</b>	<b>(178,361)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(1,361,593)	(971,170)	(271,747)	(118,676)		(271,747)	(271,747)		(197,014)	(197,014)		(74,733)	(74,733)
9,4	CD-AN	(78,122)	(61,312)	(16,810)			(16,810)	(16,810)		(12,187)	(12,187)		(4,623)	(4,623)
	GD-ID	(58,223)		(58,223)			(58,223)	(58,223)				(58,223)		(58,223)
	GD-WA	(143,638)		(143,638)			(143,638)	(143,638)	(143,638)		(143,638)			
	GD-OR	(75,257)			(75,257)									
<b>Total General Plant - 303000</b>		<b>(1,716,833)</b>	<b>(1,032,482)</b>	<b>(490,418)</b>	<b>(193,933)</b>	<b>(201,861)</b>	<b>(288,557)</b>	<b>(490,418)</b>	<b>(143,638)</b>	<b>(209,201)</b>	<b>(352,839)</b>	<b>(58,223)</b>	<b>(79,356)</b>	<b>(137,579)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(36,886,760)	(26,309,851)	(7,361,858)	(3,215,051)		(7,361,858)	(7,361,858)		(5,337,274)	(5,337,274)		(2,024,584)	(2,024,584)
9,4	CD-AN	(26,189)	(20,554)	(5,635)			(5,635)	(5,635)		(4,085)	(4,085)		(1,550)	(1,550)
9	CD-ID	(35,601)	(27,941)	(7,660)		(7,660)		(7,660)				(7,660)		(7,660)
	ED-AN	(807,105)	(807,105)											
	ED-ID	(18,381)	(18,381)											
	ED-WA	(2,699,170)	(2,699,170)											
8,4	GD-AA	(1,300,968)		(905,916)	(395,052)		(905,916)	(905,916)		(656,780)	(656,780)		(249,136)	(249,136)
4	GD-AN	(4,323)		(4,323)			(4,323)	(4,323)		(3,134)	(3,134)		(1,189)	(1,189)
	GD-OR	(462)			(462)									
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(41,778,959)</b>	<b>(29,883,002)</b>	<b>(8,285,392)</b>	<b>(3,610,565)</b>	<b>(7,660)</b>	<b>(8,277,732)</b>	<b>(8,285,392)</b>	<b>(6,001,273)</b>	<b>(6,001,273)</b>	<b>(6,001,273)</b>	<b>(7,660)</b>	<b>(2,276,459)</b>	<b>(2,284,119)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	(240,106)		(240,106)			(240,106)	(240,106)		(169,659)	(169,659)		(70,447)	(70,447)
<b>Total Gas Underground Storage</b>		<b>(240,106)</b>		<b>(240,106)</b>			<b>(240,106)</b>	<b>(240,106)</b>		<b>(169,659)</b>	<b>(169,659)</b>		<b>(70,447)</b>	<b>(70,447)</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(246,115)	(175,545)	(49,119)	(21,451)		(49,119)	(49,119)		(35,611)	(35,611)		(13,508)	(13,508)
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	(75,974)	(75,974)											
	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>(447,499)</b>	<b>(372,297)</b>	<b>(53,751)</b>	<b>(21,451)</b>	<b>(4,632)</b>	<b>(49,119)</b>	<b>(53,751)</b>	<b>(3,656)</b>	<b>(35,611)</b>	<b>(39,267)</b>	<b>(976)</b>	<b>(13,508)</b>	<b>(14,484)</b>
<b>Total Accumulated Amortization</b>		<b>(54,814,266)</b>	<b>(41,918,650)</b>	<b>(9,069,667)</b>	<b>(3,825,949)</b>	<b>(214,153)</b>	<b>(8,855,514)</b>	<b>(9,069,667)</b>	<b>(147,294)</b>	<b>(6,415,744)</b>	<b>(6,563,038)</b>	<b>(66,859)</b>	<b>(2,439,770)</b>	<b>(2,506,629)</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-12A</b>	
For Twelve Months 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-12A</b>
For Twelve Months 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	848,709	0	0	0	0	0	0	0	0	848,709	0	848,709
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	9,015,669	0	0	6,430,516	6,430,516	0	0	1,799,347	1,799,347	0	785,806	785,806
9		CD-WA / ID / AN	1,506,695	605,461	343,147	233,891	1,182,499	165,994	94,078	64,124	324,196	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>12,246,901</b>	<b>619,072</b>	<b>705,426</b>	<b>6,687,181</b>	<b>8,011,679</b>	<b>643,158</b>	<b>94,078</b>	<b>1,863,471</b>	<b>2,600,707</b>	<b>848,709</b>	<b>785,806</b>	<b>1,634,515</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,449,675	1,049,753	2,160,475	4,239,447	7,449,675	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,240,582	0	0	0	0	2,240,582	0	0	2,240,582	0	0	0
99		GD-OR / AS	3,581,798	0	0	0	0	0	0	0	0	3,581,798	0	3,581,798
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	89,733,093	0	0	64,003,026	64,003,026	0	0	17,908,931	17,908,931	0	7,821,136	7,821,136
9		CD-WA / ID / AN	23,105,714	5,544,042	4,800,097	7,789,918	18,134,057	1,519,962	1,316,001	2,135,694	4,971,657	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>126,110,862</b>	<b>6,593,795</b>	<b>6,960,572</b>	<b>76,032,391</b>	<b>89,586,758</b>	<b>3,760,544</b>	<b>1,316,001</b>	<b>20,044,625</b>	<b>25,121,170</b>	<b>3,581,798</b>	<b>7,821,136</b>	<b>11,402,934</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,493,737	3,343,509	14,039	6,136,189	9,493,737	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	630,288	0	0	0	0	0	0	438,895	438,895	0	191,393	191,393
7		CD-AA	64,816,097	0	0	46,230,729	46,230,729	0	0	12,935,997	12,935,997	0	5,649,371	5,649,371
9		CD-WA / ID / AN	224,974	30,266	70,909	75,391	176,566	8,298	19,441	20,669	48,408	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>75,171,746</b>	<b>3,373,775</b>	<b>84,948</b>	<b>52,442,309</b>	<b>55,901,032</b>	<b>8,298</b>	<b>19,441</b>	<b>13,402,211</b>	<b>13,429,950</b>	<b>0</b>	<b>5,840,764</b>	<b>5,840,764</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	34,313,705	16,480,612	5,998,402	11,834,691	34,313,705	0	0	0	0	0	0	0
99		GD-WA / ID / AN	10,665,710	0	0	0	0	6,880,770	2,304,187	1,480,753	10,665,710	0	0	0
99		GD-OR / AS	3,676,092	0	0	0	0	0	0	0	0	3,676,092	0	3,676,092
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	588,415	0	0	419,693	419,693	0	0	117,436	117,436	0	51,286	51,286
9		CD-WA / ID / AN	5,767,282	1,727,656	895,198	1,903,482	4,526,336	473,656	245,429	521,861	1,240,946	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>55,011,204</b>	<b>18,208,268</b>	<b>6,893,600</b>	<b>14,157,866</b>	<b>39,259,734</b>	<b>7,354,426</b>	<b>2,549,616</b>	<b>2,120,050</b>	<b>12,024,092</b>	<b>3,676,092</b>	<b>51,286</b>	<b>3,727,378</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,433	0	0	0	0	84,433	0	0	84,433	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	3,577,769	107,781	130,566	2,569,594	2,807,941	29,549	35,796	704,483	769,828	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,119,935</b>	<b>118,520</b>	<b>145,311</b>	<b>2,944,616</b>	<b>3,208,447</b>	<b>113,982</b>	<b>35,796</b>	<b>704,483</b>	<b>854,261</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,505,749	933,616	281,483	2,290,650	3,505,749	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,690,862	0	0	0	0	1,962,532	364,491	363,839	2,690,862	0	0	
99		GD-OR / AS	972,287	0	0	0	0	0	0	0	0	972,287	0	
8		GD-AA	2,716,349	0	0	0	0	0	0	1,891,502	1,891,502	0	824,847	
7		CD-AA	11,527,577	0	0	8,222,159	8,222,159	0	0	2,300,674	2,300,674	0	1,004,744	
9		CD-WA / ID / AN	1,233,629	19,063	763,002	186,124	968,189	5,226	209,186	51,028	265,440	0	0	
		<b>TOTAL ACCOUNT</b>	<b>22,646,453</b>	<b>952,679</b>	<b>1,044,485</b>	<b>10,698,933</b>	<b>12,696,097</b>	<b>1,967,758</b>	<b>573,677</b>	<b>4,607,043</b>	<b>7,148,478</b>	<b>972,287</b>	<b>1,829,591</b>	<b>2,801,878</b>
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	31,822	0	0	31,822	31,822	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>31,822</b>	<b>0</b>	<b>0</b>	<b>31,822</b>	<b>31,822</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	660,482	219,322	37,590	403,570	660,482	0	0	0	0	0	0	
99		GD-WA / ID / AN	156,386	0	0	0	0	20,491	6,683	129,212	156,386	0	0	
99		GD-OR / AS	72,789	0	0	0	0	0	0	0	0	72,789	0	
8		GD-AA	242,208	0	0	0	0	0	0	168,659	168,659	0	73,549	
7		CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0	31,000	
9		CD-WA / ID / AN	55,814	2,624	838	40,343	43,805	719	230	11,060	12,009	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,543,342</b>	<b>221,946</b>	<b>38,428</b>	<b>697,593</b>	<b>957,967</b>	<b>21,210</b>	<b>6,913</b>	<b>379,914</b>	<b>408,037</b>	<b>72,789</b>	<b>104,549</b>	<b>177,338</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	33,376,141	15,432,824	9,893,884	8,049,433	33,376,141	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,682,064	0	0	0	0	2,912,261	939,309	830,494	4,682,064	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	1,587,818	254,981	341,746	649,441	1,246,168	69,906	93,693	178,051	341,650	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>40,218,336</b>	<b>15,687,805</b>	<b>10,235,630</b>	<b>9,075,817</b>	<b>34,999,252</b>	<b>2,982,167</b>	<b>1,033,002</b>	<b>1,114,019</b>	<b>5,129,188</b>	<b>43,834</b>	<b>46,062</b>	<b>89,896</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	61,261,983	11,922,863	5,380,475	43,958,645	61,261,983	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,239,179	0	0	0	0	695,412	543,767	0	1,239,179	0	0	0
99		GD-OR / AS	1,226,741	0	0	0	0	0	0	0	0	1,226,741	0	1,226,741
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514
7		CD-AA	34,350,210	0	0	24,500,631	24,500,631	0	0	6,855,615	6,855,615	0	2,993,964	2,993,964
9		CD-WA / ID / AN	12,103,199	696,307	3,190,717	5,611,930	9,498,954	190,900	874,771	1,538,574	2,604,245	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>111,174,244</b>	<b>12,619,170</b>	<b>8,571,192</b>	<b>74,071,206</b>	<b>95,261,568</b>	<b>886,312</b>	<b>1,418,538</b>	<b>9,085,607</b>	<b>11,390,457</b>	<b>1,226,741</b>	<b>3,295,478</b>	<b>4,522,219</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	83,958	0	2,203	81,755	83,958	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	433,240	0	0	309,013	309,013	0	0	86,466	86,466	0	37,761	37,761
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>529,543</b>	<b>3,913</b>	<b>2,203</b>	<b>394,686</b>	<b>400,802</b>	<b>1,073</b>	<b>0</b>	<b>87,540</b>	<b>88,613</b>	<b>2,367</b>	<b>37,761</b>	<b>40,128</b>
		<b>TOTAL GENERAL PLANT</b>	<b>448,804,388</b>	<b>58,398,943</b>	<b>34,681,795</b>	<b>247,234,420</b>	<b>340,315,158</b>	<b>17,738,928</b>	<b>7,047,062</b>	<b>53,408,963</b>	<b>78,194,953</b>	<b>10,481,844</b>	<b>19,812,433</b>	<b>30,294,277</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-12A</b>
For Twelve Months 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	10,458,821	153,179	0	10,305,642	10,458,821	0	0	0	0	0
99		GD-WA / ID / AN	1,627,617	0	0	0	0	1,022,594	605,023	0	1,627,617	0
99		GD-OR / AS	784,935	0	0	0	0	0	0	0	0	784,935
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,948,958	0	0	6,382,934	6,382,934	0	0	1,786,033	1,786,033	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>22,014,389</b>	<b>153,179</b>	<b>0</b>	<b>16,840,879</b>	<b>16,994,058</b>	<b>1,022,594</b>	<b>605,023</b>	<b>1,827,788</b>	<b>3,455,405</b>	<b>784,935</b>
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	7,887,643	5,031,845	23,524	2,832,274	7,887,643	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	2,021,252	0	0	0	0	0	0	1,407,479	1,407,479	0
7		CD-AA	96,534,914	0	0	68,854,493	68,854,493	0	0	19,266,438	19,266,438	0
9		CD-WA / ID / AN	137,612	0	70,972	37,030	108,002	0	19,458	10,152	29,610	0
		<b>TOTAL ACCOUNT</b>	<b>106,581,421</b>	<b>5,031,845</b>	<b>94,496</b>	<b>71,723,797</b>	<b>76,850,138</b>	<b>0</b>	<b>19,458</b>	<b>20,684,069</b>	<b>20,703,527</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	4,322	0	0	0	0	0	0	4,322	4,322	0
99		GD-OR / AS	462	0	0	0	0	0	0	0	0	462
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,694,810	0	0	4,061,880	4,061,880	0	0	1,136,570	1,136,570	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>5,699,594</b>	<b>0</b>	<b>0</b>	<b>4,061,880</b>	<b>4,061,880</b>	<b>0</b>	<b>0</b>	<b>1,140,892</b>	<b>1,140,892</b>	<b>462</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	53,420,397	0	0	38,102,632	38,102,632	0	0	10,661,643	10,661,643	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>53,420,397</b>	<b>0</b>	<b>0</b>	<b>38,102,632</b>	<b>38,102,632</b>	<b>0</b>	<b>0</b>	<b>10,661,643</b>	<b>10,661,643</b>	<b>0</b>
	<b>TOTAL</b>		<b>187,715,801</b>	<b>5,185,024</b>	<b>94,496</b>	<b>130,729,188</b>	<b>136,008,708</b>	<b>1,022,594</b>	<b>624,481</b>	<b>34,314,392</b>	<b>35,961,467</b>	<b>785,397</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-12A</b>
For Twelve Months 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	(68,575,664)	(48,912,278)	(13,686,331)	(5,977,055)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(629,295)	(493,890)	(135,405)	0
7	283750 CD-AA	(2,184,188)	(1,557,894)	(435,920)	(190,374)
	Total	<u>(71,389,147)</u>	<u>(50,964,062)</u>	<u>(14,257,656)</u>	<u>(6,167,429)</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
<b>COMMON WORKING CAPITAL</b>
For Twelve Months Ended July 31, 2016
Average of Monthly Averages Basis

Report ID: <b>C-WKC-12A</b>
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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			2,628,981	2,628,981					2,628,981
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			405	405					405
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			819	819					819
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			74	74					74
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	71,412,263	28,423,573		99,835,836	57,326,453	23,732,885	14,085,810	4,690,688	
<b>TOTAL</b>		<b>71,412,263</b>	<b>28,423,573</b>	<b>2,630,279</b>	<b>102,466,115</b>	<b>57,326,453</b>	<b>23,732,885</b>	<b>14,085,810</b>	<b>4,690,688</b>	<b>2,630,279</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						