

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-1A</b>
<b>GAS RATE OF RETURN</b> For Month Ended June 30, 2016 Average of Monthly Averages Basis	

Ref/Basis Account Description	System	Washington	Idaho
G-OPS		(466,472)	(58,736)
Gas Net Operating Income (Loss)		(407,736)	
Adjustments			
Adjusted Gas Net Operating Income (Loss)		(407,736)	(58,736)
G-APL		420,118,931	135,872,072
Gas Net Adjusted Rate Base		284,246,859	
RATE OF RETURN		-0.111%	-0.043%

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.

<b>RESULTS OF OPERATIONS</b> <b>GAS ALLOCATION PERCENTAGES</b> For Month Ended June 30, 2016 Average of Monthly Averages Basis		Report ID: <b>G-ALL-1A</b>
<b>Basis</b>	<b>Ref</b>	<b>Description</b>

	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2012 thru 12-31-2014
			Based on Data from:
			100.000%
			70.660%
			29.340%
2	Input	Number of Customers	6-01-2016 thru 06-30-2016
		Percent	
			235,799
			156,068
			79,731
			100.000%
			66.187%
			33.813%
3	G-OPS	Direct Distribution Operating Expense	6-01-2016 thru 06-30-2016
		Percent	
			1,490,786
			1,032,757
			458,029
			100.000%
			69.276%
			30.724%
	Input	Jurisdictional 4-Factor Ratio	01-01-2015 thru 12-31-2015
		Direct O & M Accounts 798 - 894	
		Direct O & M Accounts 901 - 935	
		Total	
		Percentage	
			5,739,125
			4,064,950
			1,674,175
			7,045,594
			6,673,065
			372,529
			12,784,719
			10,738,015
			2,046,704
			100.000%
			83.991%
			16.009%
		Direct Labor	
		Amount: Accounts 798 - 894	
		Amount: Accounts 901 - 935	
		Total	
		Percentage	
			7,974,843
			5,623,508
			2,351,335
			2,684,546
			2,179,593
			504,953
			10,659,389
			7,803,101
			2,856,288
			100.000%
			73.204%
			26.796%
		Total Number of Customers	
		Percentage	
			235,378
			155,972
			79,406
			100.000%
			66.264%
			33.736%
		Total Direct Plant	
		Percentage	
			396,169,656
			263,596,691
			132,572,965
			100.000%
			66.536%
			33.464%
4		Total Four Factor Allocators	
		Percent	
			400.000%
			289.996%
			110.004%
			100.000%
			72.499%
			27.501%
6	Input	Actual Therms Purchased	6-01-2016 thru 06-30-2016
		Percent	
			7,207,015
			4,776,809
			2,430,206
			100.000%
			66.280%
			33.720%

**RESULTS OF OPERATIONS**

**GAS ALLOCATION PERCENTAGES**

For Month Ended June 30, 2016

Average of Monthly Averages Basis

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

AVISTA UTILITIES

01-01-2015 thru 12-31-2015

Input	Elec/Gas North/Oregon 4-Factor	Electric	Gas North	Oregon Gas
Direct O & M Accts 500 - 894	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>

**RESULTS OF OPERATIONS**

**GAS ALLOCATION PERCENTAGES**

For Month Ended June 30, 2016

Average of Monthly Averages Basis

Report ID:

**G-ALL-1A**

**AVISTA UTILITIES**

01-01-2015 thru 12-31-2015

Input	Gas North/Oregon 4-Factor	Electric	Gas North	Oregon Gas
Direct O & M Accts 580 - 894	10,455,835	0	7,274,832	3,181,003
Direct O & M Accts 901 - 935	9,194,411	0	6,419,305	2,775,106
Direct O & M Accts 901 - 905 Utility 9 Only	1,502,320	0	1,502,320	XXXXXX
Total	21,152,566	0	15,196,457	5,956,109
Percentage	100.000%	0.000%	71.842%	28.158%
Direct Labor Accts 580 - 894	12,747,846	0	9,025,326	3,722,520
Direct Labor Accts 901 - 935	1,617,630	0	158,227	1,459,403
Direct Labor Accts 901 - 905 Utility 9 Only	3,545,970	0	3,545,970	XXXXXX
Total	17,911,446	0	12,729,523	5,181,923
Percentage	100.000%	0.000%	71.069%	28.931%
Number of Customers at Percentage	334,732	0	235,378	99,354
	100.000%	0.000%	70.318%	29.682%
Net Direct Plant Percentage	642,075,757	0	419,325,758	222,749,999
	100.000%	0.000%	65.308%	34.692%
Total Percentages Average (GD AA)	400,000%	0.000%	278.538%	121.462%
	100,000%	0.000%	69.634%	30.366%

01-01-2015 thru 12-31-2015

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
 For Month Ended June 30, 2016  
 Average of Monthly Averages Basis

Input	Total	Electric	Gas North	Oregon Gas
Elec/Gas North 4-Factor				
Direct O & M Accts 580 - 894	65,517,641	57,859,575	7,658,066	0
Direct O & M Accts 901 - 935	37,524,901	30,725,388	6,799,513	0
Adjustments	0	0	0	0
Total	103,042,542	88,584,963	14,457,579	0
Percentage	100.000%	85.969%	14.031%	0.000%
Direct Labor Accts 580 - 894	66,392,511	54,197,331	12,195,180	0
Direct Labor Accts 901 - 935	3,705,603	3,297,361	408,242	0
Total	70,098,114	57,494,692	12,603,422	0
Percentage	100.000%	82.020%	17.980%	0.000%
Number of Customers at Percentage	610,340	374,962	235,378	0
Percentage	100.000%	61.435%	38.565%	0.000%
Net Direct Plant Percentage	2,706,279,542	2,286,953,784	419,325,758	0
Percentage	100.000%	84.505%	15.495%	0.000%
Total Percentages	400,000%	313,930%	86,070%	0.000%
Average (CD AN/D/WA)	<b>100.000%</b>	<b>78.482%</b>	<b>21.518%</b>	<b>0.000%</b>

Total	Electric	Gas North	Oregon Gas
100.000%	0.000%	90.350%	9.650%

System	Washington	Idaho
222,800,448	152,719,401	70,081,047
<b>100.000%</b>	<b>68.545%</b>	<b>31.455%</b>

1,659,507	1,130,476	529,031
<b>100.000%</b>	<b>68.121%</b>	<b>31.879%</b>

498,495,354	336,656,368	161,838,986
<b>100.000%</b>	<b>67.535%</b>	<b>32.465%</b>

56,711,142	41,049,268	15,661,874
<b>100.000%</b>	<b>72.383%</b>	<b>27.617%</b>

-4,601,890	-3,073,830	-1,528,060
<b>100.000%</b>	<b>66.795%</b>	<b>33.205%</b>

0.000%	0.000%	0.000%
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01-01-2015 thru 12-31-2015

01-01-2015 thru 12-31-2015

6-01-2016 thru 06-30-2016

05-01-2016 thru 06-30-2016

05-01-2016 thru 06-30-2016

6-01-2016 thru 06-30-2016

Gas North/Oregon JP Factor %

Actual Annual Throughput Percent

Book Depreciation Percent

Net Gas Plant (before DFIT) - AMA Percent

G-PLT Net Gas General Plant - AMA Percent

Net Allocated Schedule M's - AMA Percent

Not Allocated

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

**AVISTA UTILITIES**

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

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****			*****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total
	<b>REVENUES</b>						
	<b>SALES OF GAS:</b>						
99	480000 Residential	5,657,347	0	5,657,347	3,971,179	0	3,971,179
99	4812XX Commercial - Firm & Interruptible	2,694,285	0	2,694,285	1,873,534	0	1,873,534
99	4813XX Industrial-Firm	185,180	0	185,180	112,993	0	112,993
99	481400 Interruptible	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	8,687	0	8,687	7,649	0	7,649
99	499XXX Unbilled Revenue	(893,961)	0	(893,961)	(625,564)	0	(625,564)
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>7,651,538</b>	<b>0</b>	<b>7,651,538</b>	<b>5,339,791</b>	<b>0</b>	<b>5,339,791</b>
	<b>OTHER OPERATING REVENUES:</b>						
99	483XXX Sales for Resale	7,163,662	0	7,163,662	4,748,075	0	4,748,075
4	488000 Miscellaneous Service Revenues	2,393	0	2,393	1,239	0	1,239
99	4893XX Transportation Revenues	402,385	0	402,385	364,808	0	364,808
99	493000 Rent from Gas Property	204	0	204	204	0	204
4	495XXX Other Gas Revenues	953,708	16,043	969,751	689,036	11,631	700,667
99	496100 Provision for Rate Refund	(320,842)	0	(320,842)	(320,842)	0	(320,842)
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>8,201,510</b>	<b>16,043</b>	<b>8,217,553</b>	<b>5,482,520</b>	<b>11,631</b>	<b>5,494,151</b>
	<b>TOTAL GAS REVENUES</b>	<b>15,853,048</b>	<b>16,043</b>	<b>15,869,091</b>	<b>10,822,311</b>	<b>11,631</b>	<b>10,833,942</b>
	<b>PRODUCTION EXPENSES:</b>						
G-804	804/805 City Gate Purchases	12,074,366	0	12,074,366	8,034,590	0	8,034,590
99	808XXX Net Natural Gas Storage Transactions	(2,032,373)	0	(2,032,373)	(1,347,057)	0	(1,347,057)
99	811000 Gas Used for Products Extraction	(47,173)	0	(47,173)	(31,266)	0	(31,266)
10	813000 Other Gas Expenses	0	120,373	120,373	0	82,510	82,510
99	813010 Gas Technology Institute (GTI) Expenses	3,001	0	3,001	2,033	0	2,033
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>9,997,821</b>	<b>120,373</b>	<b>10,118,194</b>	<b>6,658,300</b>	<b>82,510</b>	<b>6,740,810</b>
	<b>UNDERGROUND STORAGE EXPENSES:</b>						
1	814000 Supervision & Engineering	0	18	18	0	13	13
1	824000 Other Expenses	0	70,419	70,419	0	49,758	49,758
1	837000 Other Equipment	0	104,608	104,608	0	73,916	73,916
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>175,045</b>	<b>175,045</b>	<b>0</b>	<b>123,687</b>	<b>123,687</b>
G-DEPX	Depreciation Expense-Underground Storage	0	58,575	58,575	0	41,389	41,389
G-AMTX	Amortization Expense-Underground Storage	0	19	19	0	13	13
G-OTX	Taxes Other Than FIT	0	24,376	24,376	0	17,224	17,224
	<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>82,970</b>	<b>82,970</b>	<b>0</b>	<b>58,626</b>	<b>58,626</b>
	<b>Direct</b>	<b>1,686,168</b>	<b>0</b>	<b>1,686,168</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Allocated</b>	<b>820,751</b>	<b>0</b>	<b>820,751</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total</b>	<b>2,506,919</b>	<b>0</b>	<b>2,506,919</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Direct</b>	<b>2,415,587</b>	<b>0</b>	<b>2,415,587</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Allocated</b>	<b>1,154</b>	<b>0</b>	<b>1,154</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total</b>	<b>3,570,141</b>	<b>0</b>	<b>3,570,141</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Direct</b>	<b>264,672</b>	<b>4,412</b>	<b>269,084</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Allocated</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total</b>	<b>2,718,990</b>	<b>4,412</b>	<b>2,723,402</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Direct</b>	<b>5,030,737</b>	<b>4,412</b>	<b>5,035,149</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Allocated</b>	<b>4,039,776</b>	<b>0</b>	<b>4,039,776</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total</b>	<b>(685,316)</b>	<b>0</b>	<b>(685,316)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Direct</b>	<b>(15,907)</b>	<b>0</b>	<b>(15,907)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Allocated</b>	<b>37,863</b>	<b>0</b>	<b>37,863</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total</b>	<b>3,339,521</b>	<b>37,863</b>	<b>3,377,384</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Direct</b>	<b>0</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Allocated</b>	<b>20,661</b>	<b>0</b>	<b>20,661</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total</b>	<b>30,692</b>	<b>0</b>	<b>30,692</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Direct</b>	<b>0</b>	<b>51,358</b>	<b>51,358</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Allocated</b>	<b>17,186</b>	<b>0</b>	<b>17,186</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total</b>	<b>6</b>	<b>6</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Direct</b>	<b>7,152</b>	<b>0</b>	<b>7,152</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Allocated</b>	<b>24,344</b>	<b>0</b>	<b>24,344</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total</b>	<b>31,496</b>	<b>0</b>	<b>31,496</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

AVISTA UTILITIES

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

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

	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL UNDERGROUND STORAGE EXPENSES	0	258,015	258,015	0	182,313	182,313	0	75,702	75,702

**RESULTS OF OPERATIONS**  
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 For Month Ended June 30, 2016  
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**AVISTA UTILITIES**

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

		***** 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		107,295	148,316	36,194	74,330	110,524	4,827	32,965	37,792
3	871000	41,021	0	0	0	0	0	0	0	0
3	874000	549,355	86,255	635,610	395,555	59,754	455,309	153,800	26,501	180,301
3	875000	3,433	0	3,433	3,892	0	3,892	(459)	0	(459)
3	876000	1,174	0	1,174	70	0	70	1,104	0	1,104
3	877000	16,522	0	16,522	7,570	0	7,570	8,952	0	8,952
3	878000	27,555	7,209	34,764	22,365	4,994	27,359	5,190	2,215	7,405
3	879000	119,209	8,533	127,742	66,230	5,911	72,141	52,979	2,622	55,601
3	880000	51,504	27,559	79,063	41,699	19,092	60,791	9,805	8,467	18,272
3	881000	0	8,012	8,012	0	5,550	5,550	0	2,462	2,462
<b>MAINTENANCE</b>										
3	885000	39,054	0	39,054	22,206	0	22,206	16,848	0	16,848
3	887000	140,909	0	140,909	111,685	0	111,685	29,224	0	29,224
3	889000	10,911	0	10,911	12,104	0	12,104	(1,193)	0	(1,193)
3	890000	39,525	0	39,525	36,013	0	36,013	3,512	0	3,512
3	891000	5,666	0	5,666	2,493	0	2,493	3,173	0	3,173
3	892000	354,587	1,055	355,642	212,044	731	212,775	142,543	324	142,867
3	893000	90,214	38,668	128,882	62,490	26,788	89,278	27,724	11,880	39,604
3	894000	147	15,469	15,616	147	10,716	10,863	0	4,753	4,753
<b>TOTAL DISTRIBUTION OPERATING EXP</b>		<b>1,490,786</b>	<b>300,055</b>	<b>1,790,841</b>	<b>1,032,757</b>	<b>207,866</b>	<b>1,240,623</b>	<b>458,029</b>	<b>92,189</b>	<b>550,218</b>
G-DEPX	Depreciation Expense-Distribution	1,215,207	5,383	1,220,590	811,176	3,568	814,744	404,031	1,815	405,846
G-OTX	Taxes Other Than FIT	782,745	0	782,745	682,507	0	682,507	100,238	0	100,238
<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>		<b>1,997,952</b>	<b>5,383</b>	<b>2,003,335</b>	<b>1,493,683</b>	<b>3,568</b>	<b>1,497,251</b>	<b>504,269</b>	<b>1,815</b>	<b>506,084</b>
<b>TOTAL DISTRIBUTION EXPENSES</b>		<b>3,488,738</b>	<b>305,438</b>	<b>3,794,176</b>	<b>2,526,440</b>	<b>211,434</b>	<b>2,737,874</b>	<b>962,298</b>	<b>94,004</b>	<b>1,056,302</b>

AVISTA UTILITIES

RESULTS OF OPERATIONS  
**GAS OPERATING STATEMENT**  
 For Month Ended June 30, 2016  
 Average of Monthly Averages Basis  
 Report ID:  
**G-OPS-1A**

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>									
2 901000 Supervision	0	19,077	19,077	0	12,626	12,626	0	6,451	6,451
2 902000 Meter Reading Expenses	167,150	5,787	172,937	149,797	3,830	153,627	17,353	1,957	19,310
2 903XXX Customer Records & Collection Expenses	94,095	403,846	497,941	66,444	267,294	333,738	27,651	136,552	164,203
2 904000 Uncollectible Accounts	0	165,830	165,830	0	109,758	109,758	0	56,072	56,072
2 905000 Misc Customer Accounts	0	29,154	29,154	0	19,296	19,296	0	9,858	9,858
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>261,245</b>	<b>623,694</b>	<b>884,939</b>	<b>216,241</b>	<b>412,804</b>	<b>629,045</b>	<b>45,004</b>	<b>210,890</b>	<b>255,894</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
G-908 908XXX Customer Assistance Expenses	241,525	16,130	257,655	202,503	10,676	213,179	39,022	5,454	44,476
2 909000 Advertising	0	142,276	142,276	0	94,168	94,168	0	48,108	48,108
2 910000 Misc Customer Service & Info Exp	0	5,717	5,717	0	3,784	3,784	0	1,933	1,933
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>241,525</b>	<b>164,123</b>	<b>405,648</b>	<b>202,503</b>	<b>108,628</b>	<b>311,131</b>	<b>39,022</b>	<b>55,495</b>	<b>94,517</b>
<b>SALES EXPENSES:</b>									
2 912000 Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2 913000 Advertising	0	0	0	0	0	0	0	0	0
2 916000 Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**RESULTS OF OPERATIONS**  
**GAS OPERATING STATEMENT**  
For Month Ended June 30, 2016  
Average of Monthly Averages Basis

**AVISTA UTILITIES**

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

Ref/Basis Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
		Direct	Allocated	Direct	Allocated	Direct	Allocated	
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>								
4	920000	7,719	398,999	6,016	289,270	1,703	109,729	111,432
4	921000	350	98,127	350	71,141	0	26,986	26,986
4	922000	0	(2,439)	0	(1,768)	0	(671)	(671)
4	923000	2,484	159,431	2,484	115,586	0	43,845	43,845
4	924000	0	25,134	0	18,222	0	6,912	6,912
4	925XXX	0	81,217	0	58,882	0	22,335	22,335
4	926XXX	0	37,816	0	27,416	0	10,400	10,400
4	928000	63,750	34,113	53,750	24,732	10,000	9,381	19,381
4	930000	4,477	88,270	4,059	63,995	418	24,275	24,693
4	931000	1,481	(43,705)	1,481	(31,686)	0	(12,019)	(12,019)
4	935000	16,215	231,627	11,365	167,927	4,850	63,700	68,550
	<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>96,476</b>	<b>1,108,590</b>	<b>79,505</b>	<b>803,717</b>	<b>16,971</b>	<b>304,873</b>	<b>321,844</b>
G-DEPX	Depreciation Expense-General Plant	31,353	348,989	21,330	253,013	10,023	95,976	105,999
G-AMTX	Amortization Expense - General Plant - 303000	3,317	10,135	2,072	7,348	1,245	2,787	4,032
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	334	343,274	0	248,870	334	94,404	94,738
G-AMTX	Amortization Expense-General Plant - 390200, 391	0	443	0	321	0	122	122
99	407025	0	0	0	0	0	0	0
99	407229	(7,034)	0	0	0	(7,034)	0	(7,034)
99	407335	0	0	0	0	0	0	0
99	407368	14,011	0	0	0	14,011	0	14,011
99	407425	0	0	0	0	0	0	0
99	407468	0	0	0	0	0	0	0
	<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>41,981</b>	<b>702,841</b>	<b>23,402</b>	<b>509,552</b>	<b>18,579</b>	<b>193,289</b>	<b>211,868</b>
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>		<b>138,457</b>	<b>1,811,431</b>	<b>102,907</b>	<b>1,313,269</b>	<b>35,550</b>	<b>498,162</b>	<b>533,712</b>
<b>TOTAL EXPENSES BEFORE FIT</b>		<b>14,127,786</b>	<b>3,283,074</b>	<b>9,706,391</b>	<b>2,310,958</b>	<b>4,421,395</b>	<b>972,116</b>	<b>5,393,511</b>
<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>(1,541,769)</b>		<b>(1,183,407)</b>			<b>(358,362)</b>
G-FIT	FEDERAL INCOME TAX		<b>(1,528,416)</b>		<b>(1,102,828)</b>			<b>(425,588)</b>
G-FIT	DEFERRED FEDERAL INCOME TAX		<b>455,080</b>		<b>328,548</b>			<b>126,532</b>
G-FIT	AMORTIZED INVESTMENT TAX CREDIT		<b>(1,961)</b>		<b>(1,391)</b>			<b>(570)</b>
	<b>GAS NET OPERATING INCOME (LOSS)</b>		<b>(466,472)</b>		<b>(407,736)</b>			<b>(58,736)</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended June 30, 2016	
Average of Monthly Averages Basis	
Ref/Basis Account Description	

AVISTA UTILITIES

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

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>ALLOCATION RATIOS:</b>										
G-ALL 1	System Contract Demand		100.000%			70.660%			29.340%	
G-ALL 2	Number of Customers		100.000%			66.187%			33.813%	
G-ALL 3	Direct Distribution Operating Expense		100.000%			69.276%			30.724%	
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**  
**ALLOCATION OF PURCHASED GAS COSTS**  
 For Month Ended June 30, 2016  
 Average of Monthly Averages Basis

AVISTA UTILITIES

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

Ref/Basi:	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	6,842,022	0	6,842,022	4,534,916	0	4,534,916	2,307,106	0	2,307,106
1	804001	Pipeline Demand Costs	2,122,431	0	2,122,431	1,499,710	0	1,499,710	622,721	0	622,721
1	804002	Transport Variable Charges	76,616	0	76,616	54,137	0	54,137	22,479	0	22,479
6	804010	Gas Costs - Fixed Hedge	(7,957)	0	(7,957)	(5,274)	0	(5,274)	(2,683)	0	(2,683)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	31,912	0	31,912	21,151	0	21,151	10,761	0	10,761
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	592,372	0	592,372	392,624	0	392,624	199,748	0	199,748
6	804700	Gas Costs - Offsystem Bookout	12,000	0	12,000	7,954	0	7,954	4,046	0	4,046
6	804711	Gas Costs - Offsystem Bookout Offset	(12,000)	0	(12,000)	(7,954)	0	(7,954)	(4,046)	0	(4,046)
6	804730	Gas Costs - Intracompany LDC Gas	402,090	0	402,090	266,505	0	266,505	135,585	0	135,585
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(162,363)	0	(162,363)	(93,656)	0	(93,656)	(68,707)	0	(68,707)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	2,177,243	0	2,177,243	1,364,477	0	1,364,477	812,766	0	812,766
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>12,074,366</b>	<b>0</b>	<b>12,074,366</b>	<b>8,034,590</b>	<b>0</b>	<b>8,034,590</b>	<b>4,039,776</b>	<b>0</b>	<b>4,039,776</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	6	Actual Therms Purchased	100.000%	66.280%	33.720%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS  
 ALLOCATION OF ACCOUNT 908  
 For Month Ended June 30, 2016  
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:  
 G-908-1A

Ref/Basis:Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****			
		Direct	Allocated	Direct	Allocated	Direct	Allocated		
			Total	Total	Total	Total	Total		
2	908000 Customer Assistance Expense	23,186	16,130	39,316	10,676	29,935	3,927	5,454	9,381
99	908600 Public Purpose Tariff Rider Expense Offset	255,403	0	255,403	0	214,696	40,707	0	40,707
99	908610 Limited Income Tax Refund Program	0	0	0	0	0	0	0	0
99	908690 Schedule 91 Amortization included in Unbilled	(37,064)	0	(37,064)	0	(31,452)	(5,612)	0	(5,612)
99	908990 DSM Amortization	0	0	0	0	0	0	0	0
	Total Account 908	241,525	16,130	257,655	202,503	213,179	39,022	5,454	44,476

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.187%	33.813%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	<b>G-INT-1A</b>
For Month Ended June 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

System	Idaho
Washington	

Debt			
1	Capital Structure - Debt Ratio	52.53%	52.53%
2	Cost of Debt	5.193%	5.155%
	Total Cost of Debt	2.728%	2.708%

Total Weighted Cost	2.728%	2.708%
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G-APL	Net Rate Base	420,118,931	284,246,859	135,872,072
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Interest Deduction for FIT Calculation	11,433,670	7,754,254	3,679,416
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- 1 AMA Actual Debt Ratio
- 2 AMA Actual Debt Cost

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>		<b>G-FIT-1A</b>
For Month Ended June 30, 2016		
Average of Monthly Averages Basis		
Ref/Basis	Description	

AVISTA UTILITIES

	System	Washington	Idaho
G-OPS	15,869,091	10,833,942	5,035,149
G-OPS	14,579,733	9,928,518	4,651,215
G-OPS	2,024,006	1,389,100	634,906
G-OTX	807,121	699,731	107,390
	<u>(1,541,769)</u>	<u>(1,183,407)</u>	<u>(358,362)</u>
G-INT	952,806	646,188	306,618
G-SCM	<u>(1,872,328)</u>	<u>(1,321,342)</u>	<u>(550,986)</u>
	<u>(4,366,903)</u>	<u>(3,150,937)</u>	<u>(1,215,966)</u>
	35.00%	35.00%	35.00%
	<u>(1,528,416)</u>	<u>(1,102,828)</u>	<u>(425,588)</u>
G-DTE	455,080	328,548	126,532
99 411400	<u>(1,961)</u>	<u>(1,391)</u>	<u>(570)</u>
	<u>(1,075,297)</u>	<u>(775,671)</u>	<u>(299,626)</u>

ALLOCATION RATIOS:

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
			1,250,211	766,817	2,017,028	834,578	554,522	415,633	212,295
12	997000	Book Depreciation & Amortization	0	88,080	88,080	0	59,485	0	28,595
2	997002	Contributions In Aid of Construction	0	6,800	6,800	0	4,501	0	2,299
12	997003	Injuries and Damages	0	0	0	0	0	0	0
4	997005	Salvage	0	0	0	0	0	0	0
6	997008	FAS106 Current Retiree Medical Accrual	0	49,208	49,208	0	35,675	0	13,533
99	997010	DSM Book Amortization	0	0	0	0	0	0	0
4	997015	Deferred Gas Credit and Refunds	2,014,880	0	2,014,880	1,270,821	0	744,059	0
12	997016	Airplane Lease Payments	0	14,497	14,497	0	10,510	0	3,987
4	997020	Redemption Expense Amortization	0	24,162	24,162	0	16,318	0	7,844
4	997029	FAS87 Current Pension Accrual	0	242,019	242,019	0	175,461	0	66,558
99	997031	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0
12	997032	Decoupling Mechanism	(574,320)	0	(574,320)	(436,098)	0	(138,222)	0
4	997033	Interest Rate Swaps	(186,683)	12,010	(174,673)	(140,921)	8,111	(45,762)	3,899
12	997048	DSM Tariff Rider	0	(94,725)	(94,725)	0	(63,973)	0	(30,752)
11	997049	AFUDC	0	(5,849,058)	(5,849,058)	0	(3,984,437)	0	(1,864,621)
4	997055	Tax Depreciation	0	375,000	375,000	0	264,975	0	110,025
99	997062	Deferred Gas Exchange	0	0	0	0	0	0	0
99	997065	Gain on Sale of Office Building	(36,150)	0	(36,150)	(31,452)	0	(4,698)	0
11	997073	Amortization of Unbilled Revenue Add-Ins	0	0	0	0	0	0	0
4	997080	DSIT Amortization - ID	0	138,290	138,290	0	94,205	0	44,085
4	997081	Book Transportation Depreciation	0	22,787	22,787	0	16,520	0	6,267
4	997082	Deferred Compensation	0	14,263	14,263	0	10,341	0	3,922
4	997083	Meal Disallowances	0	27,703	27,703	0	20,084	0	7,619
2	997084	Paid Time Off	0	(63,193)	(63,193)	0	(41,826)	0	(21,367)
99	997098	Customer Uncollectibles	320,842	0	320,842	320,842	0	0	0
12	997101	Provision for Rate Refund	0	(376,550)	(376,550)	0	(254,303)	0	(122,247)
12	997102	Repairs 481 (a)	(7,948)	0	(7,948)	0	0	(7,948)	0
99	997103	Amort Idaho Earnings Test (254229)	14,011	0	14,011	0	0	14,011	0
99	997105	Def Project Compass	(65,281)	0	(65,281)	(65,281)	0	0	0
		WA Nat Gas Line Extension	2,788,780	(4,601,890)	(1,813,110)	1,752,489	(3,073,831)	977,073	(1,528,059)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>							

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.660%	29.340%
G-ALL	2	Number of Customers	100.000%	66.187%	33.813%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	66.280%	33.720%
G-ALL	11	Book Depreciation	100.000%	68.121%	31.879%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.535%	32.465%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS  
**DEFERRED INCOME TAX EXPENSE--GAS**  
 For Month Ended June 30, 2016  
 Average of Monthly Averages Basis  
 Report ID:  
**G-DTE-1A**

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	970,787	648,437	322,350
99	410100	Deferred Federal Income Tax Exp	(530,425)	(332,277)	(198,148)
		<b>SUBTOTAL</b>	<b>440,362</b>	<b>316,160</b>	<b>124,202</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	2,066	1,380	686
99	411100	Deferred Federal Income Tax Exp	12,652	11,008	1,644
		<b>SUBTOTAL</b>	<b>14,718</b>	<b>12,388</b>	<b>2,330</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>455,080</b>	<b>328,548</b>	<b>126,532</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	66.795%	33.205%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**TAXES OTHER THAN FEDERAL INCOME TAX**  
 For Month Ended June 30, 2016  
 Average of Monthly Averages Basis  
 Ref/Basi: Account Description

**AVISTA UTILITIES**

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

		***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
Ref/Basi	Account Description	Direct	Allocated	Total	Direct	Allocated	Total
1	408190 UNDERGROUND STORAGE	0	24,376	24,376	0	17,224	17,224
	R&P Property Tax - Storage	0	24,376	24,376	0	17,224	17,224
	TOTAL UNDERGROUND STORAGE TAX	0	24,376	24,376	0	17,224	17,224
99	408110 DISTRIBUTION	238,536	0	238,536	238,536	0	238,536
99	408120 State Excise Tax	264,563	0	264,563	218,061	0	218,061
99	408130 Municipal Occupation & License Tax	0	0	0	0	0	0
99	408160 Excise Tax	0	0	0	0	0	0
99	408170 Miscellaneous State or Local Tax	355,438	0	355,438	225,910	0	225,910
99	408170 R&P Property Tax - Distribution	(75,792)	0	(75,792)	0	0	0
99	409100 State Income Tax	782,745	0	782,745	682,507	0	682,507
	TOTAL DISTRIBUTION TAX	782,745	0	782,745	682,507	0	682,507
	TOTAL TAXES OTHER THAN FIT	782,745	24,376	807,121	682,507	17,224	699,731

**ALLOCATION RATIOS:**

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

AVISTA UTILITIES

Report ID:  
G-PLT-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
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	33,752,569	33,773,157	0	24,470,275	24,470,275	20,588	9,282,294	9,302,882
		TOTAL INTANGIBLE PLANT	1,822,787	35,587,332	37,410,119	1,022,594	25,800,460	26,823,054	800,193	9,786,872	10,587,065
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	1,940,290	1,940,290	0	1,371,009	1,371,009	0	569,281	569,281
1	352XXX	Wells	0	18,880,467	18,880,467	0	13,340,938	13,340,938	0	5,539,529	5,539,529
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	12,063,804	12,063,804	0	8,524,284	8,524,284	0	3,539,520	3,539,520
1	355000	Measuring & Regulating Equipment	0	734,560	734,560	0	519,040	519,040	0	215,520	215,520
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	2,044,298	2,044,298	0	1,444,501	1,444,501	0	599,797	599,797
		TOTAL UNDERGROUND STORAGE PLANT	0	38,307,214	38,307,214	0	27,081,280	27,081,280	0	11,225,934	11,225,934
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	917,568	0	917,568	552,906	0	552,906	364,662	0	364,662
6	376000	Mains	290,501,434	2,512,521	293,013,955	189,348,639	1,665,299	191,013,938	101,152,795	847,222	102,000,017
6	378000	Measuring & Reg Station Equip-General	5,507,710	127,100	5,634,810	3,302,741	84,242	3,386,983	2,204,989	42,858	2,247,827
6	379000	Measuring & Reg Station Equip-City Gate	6,740,546	0	6,740,546	2,320,062	0	2,320,062	4,420,484	0	4,420,484
6	380000	Services	200,477,670	0	200,477,670	136,069,104	0	136,069,104	64,408,566	0	64,408,566
6	381000	Meters	74,864,417	0	74,864,417	51,534,199	0	51,534,199	23,330,218	0	23,330,218
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	3,355,586	0	3,355,586	2,585,591	0	2,585,591	769,995	0	769,995
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	582,639,924	2,639,621	585,279,545	385,900,430	1,749,541	387,649,971	196,739,494	890,080	197,629,574
GENERAL PLANT											
4	389XXX	Land & Land Rights	762,906	2,104,989	2,867,895	668,828	1,526,096	2,194,924	94,078	578,893	672,971
4	390XXX	Structures & Improvements	5,273,679	22,242,148	27,515,827	3,762,224	16,125,335	19,887,559	1,511,455	6,116,813	7,628,268
4	391XXX	Office Furniture & Equipment	26,608	13,386,372	13,412,980	8,298	9,704,986	9,713,284	18,310	3,681,386	3,699,696
4	392XXX	Transportation Equipment	10,005,767	2,229,265	12,235,032	7,438,367	1,616,195	9,054,562	2,567,400	613,070	3,180,470
4	393000	Stores Equipment	148,060	755,686	903,746	113,404	547,865	661,269	34,656	207,821	242,477
4	394000	Tools, Shop & Garage Equipment	2,533,325	4,939,794	7,473,119	1,962,016	3,581,301	5,543,317	571,309	1,358,493	1,929,802

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-1A
For Month Ended June 30, 2016		
Average of Monthly Averages Basis		

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	21,006	368,173	389,179	15,843	266,922	282,765	5,163	101,251	106,414
4	396XXX	Power Operated Equipment	4,110,361	1,114,020	5,224,381	3,004,337	807,653	3,811,990	1,106,024	306,367	1,412,391
4	397XXX	Communications Equipment	2,364,051	9,421,220	11,785,271	978,301	6,830,290	7,808,591	1,385,750	2,590,930	3,976,680
4	398000	Miscellaneous Equipment	1,073	88,400	89,473	1,073	64,089	65,162	0	24,311	24,311
		TOTAL GENERAL PLANT	25,246,836	56,650,067	81,896,903	17,952,691	41,070,732	59,023,423	7,294,145	15,579,335	22,873,480
		TOTAL PLANT IN SERVICE	609,709,547	133,184,234	742,893,781	404,875,715	95,702,013	500,577,728	204,833,832	37,482,221	242,316,053
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(14,406,551)	(14,406,551)	0	(10,179,669)	(10,179,669)	0	(4,226,882)	(4,226,882)
G-ADEP		Distribution Plant	(193,213,717)	(1,602,755)	(194,816,472)	(127,477,812)	(1,062,306)	(128,540,118)	(65,735,905)	(540,449)	(66,276,354)
G-ADEP		General Plant	(8,762,052)	(16,367,963)	(25,130,015)	(6,066,832)	(11,866,610)	(17,933,442)	(2,695,220)	(4,501,353)	(7,196,573)
		TOTAL ACCUMULATED DEPRECIATION	(201,975,769)	(32,377,269)	(234,353,038)	(133,544,644)	(23,108,585)	(156,653,229)	(68,431,125)	(9,268,684)	(77,699,809)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(216,315)	(334,095)	(550,410)	(152,961)	(242,215)	(395,176)	(63,354)	(91,880)	(155,234)
G-AAMT		Misc IT Intangible Plant - 3031XX	(9,227)	(9,189,817)	(9,199,044)	0	(6,662,525)	(6,662,525)	(9,227)	(2,527,292)	(2,536,519)
G-AAMT		Underground Storage	0	(240,191)	(240,191)	0	(169,719)	(169,719)	0	(70,472)	(70,472)
G-AAMT		General Plant - 390200, 396200	(4,632)	(51,114)	(55,746)	(3,656)	(37,057)	(40,713)	(976)	(14,057)	(15,033)
		TOTAL ACCUMULATED AMORTIZATION	(230,174)	(9,815,217)	(10,045,391)	(156,617)	(7,111,516)	(7,268,133)	(73,557)	(2,703,701)	(2,777,258)
TOTAL ACCUMULATED DEPR/AMORT											
			(202,205,943)	(42,192,486)	(244,398,429)	(133,701,261)	(30,220,101)	(163,921,362)	(68,504,682)	(11,972,385)	(80,477,067)
NET GAS UTILITY PLANT before DFIT											
			407,503,604	90,991,748	498,495,352	271,174,454	65,481,912	336,656,366	136,329,150	25,509,836	161,838,986
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(94,516,766)	(94,516,766)	0	(63,831,898)	(63,831,898)	0	(30,684,868)	(30,684,868)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,435,037)	(13,435,037)	0	(9,733,323)	(9,733,323)	0	(3,701,714)	(3,701,714)
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	(871,819)	(871,819)	0	(588,783)	(588,783)	0	(283,036)	(283,036)
		TOTAL ACCUMULATED DFIT	0	(109,259,542)	(109,259,542)	0	(74,470,042)	(74,470,042)	0	(34,789,500)	(34,789,500)
NET GAS UTILITY PLANT											
			407,503,604	(18,267,794)	389,235,810	271,174,454	(8,988,130)	262,186,324	136,329,150	(9,279,664)	127,049,486

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%	66.280%	33.720%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.535%	32.465%

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

AVISTA UTILITIES

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

Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	407,503,604	(18,267,794)	389,235,810	271,174,454	(8,988,130)	262,186,324	136,329,150	(9,279,664)	127,049,486
	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	5,809,437	5,809,437	0	4,104,948	4,104,948	0	1,704,489	1,704,489
4	252000 Customer Advances	(81,232)	0	(81,232)	(11,804)	0	(11,804)	(69,428)	0	(69,428)
99	235199 Customer Deposits	(468,796)	0	(468,796)	(468,796)	0	(468,796)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	137,138	0	137,138	137,138	0	137,138	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(47,998)	0	(47,998)	(47,998)	0	(47,998)	0	0	0
C-WKC	Working Capital	14,297,477	5,506,031	19,803,508	14,297,477	0	14,297,477	0	5,506,031	5,506,031
99	DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	13,836,589	17,046,532	30,883,121	13,906,017	8,154,518	22,060,535	(69,428)	8,892,014	8,822,586
	NET RATE BASE	421,340,193	(1,221,262)	420,118,931	285,080,471	(833,612)	284,246,859	136,259,722	(387,650)	135,872,072

ALLOCATION RATIOS:

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

AVISTA UTILITIES

RESULTS OF OPERATIONS  
**GAS-NORTH DEPRECIATION EXPENSE**  
 For Month Ended June 30, 2016  
 Average of Monthly Averages Basis

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

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****											
					Direct	Allocated	Direct	Allocated	Direct	Allocated	Total	Total	Total							
<b>Electric Production</b>																				
Steam (ED-AN)	656,112	656,112																		
Hydro (ED-AN)	839,068	839,068																		
Other (ED-AN)	782,436	782,436																		
<b>Total Electric Production</b>	<b>2,277,616</b>	<b>2,277,616</b>																		
<b>Electric Transmission</b>																				
ED-AN	983,191	983,191																		
<b>Total Electric Transmission</b>	<b>983,191</b>	<b>983,191</b>																		
<b>Electric Distribution</b>																				
ED-AN	3,424	3,424																		
ED-ID	1,345,531	1,345,531																		
ED-WA	2,311,951	2,311,951																		
<b>Total Electric Distribution</b>	<b>3,660,906</b>	<b>3,660,906</b>																		
<b>Gas Underground Storage</b>																				
1 GD-AN	58,575	58,575		10,665																
GD-OR	10,665			10,665																
<b>Total Gas Underground Storage</b>	<b>69,240</b>	<b>58,575</b>		<b>10,665</b>																
<b>Gas Distribution</b>																				
6 GD-AN	5,383	5,383																		
GD-ID	404,031	404,031																		
GD-WA	811,176	811,176																		
GD-OR	547,587	547,587		547,587																
<b>Total Gas Distribution</b>	<b>1,768,177</b>	<b>1,220,550</b>		<b>547,587</b>																
<b>General Plant</b>																				
ED-AN	232,628	232,628																		
ED-ID	18,573	18,573																		
ED-WA	96,063	96,063																		
7,4 CD-AA	1,991,744	1,135,328		138,736																
9,4 CD-AN	54,512	42,782																		
9 CD-ID	29,582	23,217																		
9 CD-WA	16,908	13,270																		
8,4 GD-AA	23,821	16,588		7,233																
4 GD-AN	2,991	2,991																		
GD-ID	3,658	3,658																		
GD-WA	17,692	17,692																		
GD-OR	16,375	16,375		16,375																
<b>Total General Plant</b>	<b>2,104,547</b>	<b>1,561,861</b>		<b>162,344</b>																
<b>Total Depreciation Expense</b>	<b>10,863,677</b>	<b>8,463,574</b>		<b>720,596</b>																

Allocation Ratios:  
 Service - Electric Gas-North Gas-South Jurisdiction - Washington  
 Print Date/Time: 8/3/2016 9:25 AM

RESULTS OF OPERATIONS		Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>		<b>G-DEPX-1A</b>
For Month Ended June 30, 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	66.280%	33.720%

AVISTA UTILITIES

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

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

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
<b>Production/Transmission</b>										
Franchises (302000)	ED-AN	76,533								
Misc Intangible Pkt (303000)	ED-AN	20,050								
<b>Total Production/Transmission</b>		<b>96,583</b>								
<b>Distribution</b>										
Franchises (302000)	ED-WA	2,013								
Misc Intangible Pkt (303000)	ED-WA	237								
<b>Total Distribution</b>		<b>2,250</b>								
<b>General Plant - 303000</b>										
7,4	CD-AA	49,911	9,961	4,350	9,961	9,961	7,222	7,222	2,739	2,739
9,4	CD-AN	811	174		174	174	126	126	48	48
9,4	CD-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	1,551		1,551						
<b>Total General Plant - 303000</b>		<b>55,590</b>	<b>13,452</b>	<b>5,901</b>	<b>10,135</b>	<b>13,452</b>	<b>2,072</b>	<b>7,348</b>	<b>1,245</b>	<b>2,787</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>										
7,4	CD-AA	1,629,174	325,151	141,999	325,151	325,151	235,731	235,731	89,420	89,420
9,4	CD-AN	763	164		164	164	119	119	45	45
9,4	CD-ID	1,551	1,217		1,217	1,217			334	334
	ED-AN	54,051	54,051		54,051	54,051				
	ED-ID	396	396		396	396				
	ED-WA	75,138	75,138		75,138	75,138				
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	0
	GD-OR	0	0	0	0	0				
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>1,786,864</b>	<b>1,293,425</b>	<b>149,831</b>	<b>343,608</b>	<b>343,608</b>	<b>248,870</b>	<b>248,870</b>	<b>334</b>	<b>94,404</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	443	193	443	443	321	321	122	122
4	ED-AN	3,776	3,776		3,776	3,776				
	GD-OR	0	0	0	0	0				
<b>Total General Plant: 390200, 396200</b>		<b>5,995</b>	<b>5,359</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>1,947,301</b>	<b>1,433,854</b>	<b>155,925</b>	<b>357,522</b>	<b>357,522</b>	<b>2,072</b>	<b>256,552</b>	<b>1,579</b>	<b>97,319</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%			



<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>		<b>G-ADEP-1A</b>
For Month Ended June 30, 2016		
Average of Monthly Averages Basis		

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	1	System Contract Demand	70.660%	29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
9	Elec/Gas North 4-Factor	78.482%	21.518%	6	Actual Therms Purchased	66.280%	33.720%

AVISTA UTILITIES

Report ID:  
G-AAAMT-1A

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

Ref/Basis	System Total	Assigned or Allocated		Assigned or Allocated		***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
		to Electric	to Gas-North	to Gas-North	to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>											
Franchises (302000)	ED-AN	(9,643,887)	(9,643,887)								
Misc Intangible PIt (303000)	ED-AN	(1,243,203)	(1,243,203)								
<b>Total Production/Transmission</b>		<b>(10,887,090)</b>	<b>(10,887,090)</b>								
<b>Distribution</b>											
Franchises (302000)	ED-WA	(156,306)	(156,306)								
Misc Intangible PIt (303000)	ED-WA	(32,180)	(32,180)								
<b>Total Distribution</b>		<b>(188,486)</b>	<b>(188,486)</b>								
<b>General Plant - 303000</b>											
7,4	CD-AA	(1,585,829)	(1,131,108)	(316,500)	(138,221)	(316,500)	(316,500)	(229,459)	(87,041)	(229,459)	(87,041)
9,4	CD-AN	(81,770)	(64,175)	(17,595)		(17,595)	(17,595)	(12,756)	(4,839)	(12,756)	(4,839)
	GD-ID	(63,354)	(63,354)	(63,354)		(63,354)	(63,354)		(63,354)		(63,354)
	GD-WA	(152,961)	(152,961)	(152,961)		(152,961)	(152,961)				
	GD-OR	(81,451)	(81,451)	(81,451)		(81,451)	(152,961)				
<b>Total General Plant - 303000</b>		<b>(1,965,365)</b>	<b>(1,195,283)</b>	<b>(550,410)</b>	<b>(219,672)</b>	<b>(550,410)</b>	<b>(550,410)</b>	<b>(242,215)</b>	<b>(91,880)</b>	<b>(395,176)</b>	<b>(155,234)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>											
7,4	CD-AA	(42,240,072)	(30,128,154)	(8,430,274)	(3,681,644)	(8,430,274)	(8,430,274)	(6,111,864)	(2,318,410)	(6,111,864)	(2,318,410)
9,4	CD-AN	(29,625)	(23,251)	(6,374)		(6,374)	(6,374)	(4,621)	(1,753)	(4,621)	(1,753)
9	CD-ID	(42,884)	(33,657)	(9,227)		(9,227)	(9,227)		(9,227)		(9,227)
	ED-AN	(1,028,332)	(1,028,332)								
	ED-ID	(20,161)	(20,161)								
	ED-WA	(3,029,954)	(3,029,954)								
8,4	GD-AA	(1,081,611)		(753,169)	(328,442)	(753,169)	(753,169)	(546,040)	(207,129)	(546,040)	(207,129)
4	GD-AN	0	0	0	0	0	0	0	0	0	0
	GD-OR	0	0	0	0	0	0	0	0	0	0
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(47,472,639)</b>	<b>(34,263,509)</b>	<b>(9,199,044)</b>	<b>(4,010,086)</b>	<b>(9,199,044)</b>	<b>(9,199,044)</b>	<b>(6,662,525)</b>	<b>(2,527,292)</b>	<b>(6,662,525)</b>	<b>(2,536,519)</b>
<b>Gas Underground Storage</b>											
1	GD-AN	(240,191)		(240,191)		(240,191)	(240,191)	(169,719)	(70,472)	(169,719)	(70,472)
<b>Total Gas Underground Storage</b>		<b>(240,191)</b>		<b>(240,191)</b>		<b>(240,191)</b>	<b>(240,191)</b>	<b>(169,719)</b>	<b>(70,472)</b>	<b>(169,719)</b>	<b>(70,472)</b>
<b>General Plant - 390200, 396200</b>											
7,4	CD-AA	(256,105)	(182,669)	(51,114)	(22,322)	(51,114)	(51,114)	(37,057)	(14,057)	(37,057)	(14,057)
9	CD-ID	(4,537)	(3,561)	(976)		(976)	(976)		(976)		(976)
9	CD-WA	(8,332)	(6,539)	(1,793)		(1,793)	(1,793)				
4	ED-AN	(89,767)	(89,767)								
	ED-WA	(110,678)	(110,678)								
	GD-WA	(1,863)		(1,863)		(1,863)	(1,863)				
	GD-OR	0	0	0	0	0	0				
<b>Total General Plant - 390200, 396200</b>		<b>(471,282)</b>	<b>(393,214)</b>	<b>(55,746)</b>	<b>(22,322)</b>	<b>(55,746)</b>	<b>(55,746)</b>	<b>(37,057)</b>	<b>(14,057)</b>	<b>(37,057)</b>	<b>(14,057)</b>
<b>Total Accumulated Amortization</b>		<b>(61,225,053)</b>	<b>(46,927,582)</b>	<b>(10,045,391)</b>	<b>(4,252,080)</b>	<b>(10,045,391)</b>	<b>(10,045,391)</b>	<b>(7,111,516)</b>	<b>(2,703,701)</b>	<b>(7,268,133)</b>	<b>(2,777,256)</b>

Allocation Ratios:  
Service -

Electric Gas-North Gas-South Jurisdiction -

Washington

Idaho

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>		<b>G-AAAMT-1A</b>
For Month Ended June 30, 2016		
Average of Monthly Averages Basis		
7	Elec/Gas North/Oregon 4-Factor	71.328%
8	Gas North/Oregon 4-Factor	0.000%
9	Elec/Gas North 4-Factor	78.482%

AVISTA UTILITIES

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

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Gas-North Copy

Report ID:  
**C-GPL-1A**  
For Month Ended June 30, 2016  
Average of Monthly Averages Basis

Ref/Basi	Account Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
		Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-OR	Allocated	Total
	<b>389XXX Land &amp; Land Rights</b>									
99	ED-WA / ID / AN	13,611	362,279	22,774	0	0	0	0	0	398,664
99	GD-WA / ID / AN	0	0	0	477,164	0	0	0	0	477,164
99	GD-OR / AS	0	0	0	0	0	848,544	0	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	7,293,653	0	0	0	0	0	7,293,653
9	CD-WA / ID / AN	699,092	343,147	233,891	191,664	94,078	64,124	0	0	2,040,865
	<b>TOTAL ACCOUNT</b>	<b>712,703</b>	<b>705,426</b>	<b>7,550,318</b>	<b>668,828</b>	<b>94,078</b>	<b>2,104,989</b>	<b>848,544</b>	<b>891,281</b>	<b>13,576,167</b>
	<b>390XXX Structures &amp; Improvements</b>									
99	ED-WA / ID / AN	1,052,423	2,154,217	4,522,295	0	0	0	0	0	7,728,935
99	GD-WA / ID / AN	0	0	0	2,239,916	0	0	0	0	2,239,916
99	GD-OR / AS	0	0	0	0	0	3,605,776	0	0	3,605,776
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	71,611,540	0	0	0	0	0	71,611,540
9	CD-WA / ID / AN	5,552,599	5,513,014	8,039,974	1,522,308	1,511,455	2,204,249	0	0	20,037,898
	<b>TOTAL ACCOUNT</b>	<b>6,605,022</b>	<b>7,667,231</b>	<b>84,173,809</b>	<b>3,762,224</b>	<b>1,511,455</b>	<b>22,242,147</b>	<b>3,605,776</b>	<b>0</b>	<b>27,515,826</b>
	<b>391XXX Office Furniture &amp; Equipment</b>									
99	ED-WA / ID / AN	3,376,203	14,649	5,989,222	0	0	0	0	0	9,380,074
99	GD-WA / ID / AN	0	0	0	0	0	6,650	0	0	6,650
99	GD-OR / AS	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	46,180,610	0	0	437,081	0	0	437,081
9	CD-WA / ID / AN	30,266	66,785	75,391	8,298	18,310	20,669	0	0	12,921,972
	<b>TOTAL ACCOUNT</b>	<b>3,406,469</b>	<b>81,434</b>	<b>52,245,223</b>	<b>8,298</b>	<b>18,310</b>	<b>13,386,372</b>	<b>0</b>	<b>0</b>	<b>13,412,980</b>
	<b>392XXX Transportation Equipment</b>									
99	ED-WA / ID / AN	17,508,755	6,463,673	12,414,720	6,953,970	2,331,189	1,586,689	0	0	10,871,848
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	3,857,264	0	3,857,264
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	423,278	0	0	0	0	0	423,278
9	CD-WA / ID / AN	1,766,834	861,575	1,911,786	484,397	236,210	524,138	0	51,724	118,439
	<b>TOTAL ACCOUNT</b>	<b>19,275,589</b>	<b>7,325,248</b>	<b>14,749,784</b>	<b>7,438,367</b>	<b>2,567,399</b>	<b>2,229,266</b>	<b>3,857,264</b>	<b>51,724</b>	<b>12,235,032</b>





**RESULTS OF OPERATIONS**  
**COMMON INTANGIBLE PLANT**  
 For Month Ended June 30, 2016  
 Average of Monthly Averages Basis

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Report ID:  
**C-IPL-1A**

Ref/Basis	Account Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
		Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-OR	Allocated	Total
	<b>303000 Intangible Plant</b>									
99	ED-WA / ID / AN	153,179	0	10,317,382	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	1,022,594	779,605	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	1,006,135	0	0	1,006,135
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	6,407,862	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	152,303	0	0	1,793,008	0	783,037	783,037
	<b>TOTAL ACCOUNT</b>	<b>153,179</b>	<b>0</b>	<b>16,877,547</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,834,763</b>	<b>1,006,135</b>	<b>783,037</b>	<b>1,789,172</b>
	<b>303100 Misc Intangible Plant--Mainframe Software</b>									
99	ED-WA / ID / AN	4,997,744	23,524	3,277,926	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	1,168,972	0	0	0
7	CD-AA	0	0	40,153,892	0	0	11,235,614	0	509,766	509,766
9	CD-WA / ID / AN	0	75,095	37,030	0	20,588	10,152	0	4,906,785	4,906,785
	<b>TOTAL ACCOUNT</b>	<b>4,997,744</b>	<b>98,619</b>	<b>43,468,848</b>	<b>0</b>	<b>20,588</b>	<b>12,414,738</b>	<b>0</b>	<b>5,416,551</b>	<b>5,416,551</b>
	<b>303110 Misc Intangible Plant--PC Software</b>									
99	ED-WA / ID / AN	0	0	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	4,338,383	0	0	1,213,940	0	530,148	530,148
8	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>0</b>	<b>0</b>	<b>4,338,383</b>	<b>0</b>	<b>0</b>	<b>1,213,940</b>	<b>0</b>	<b>530,148</b>	<b>530,148</b>
	<b>303115 Misc Intangible Plant--PC Software</b>									
99	ED-WA / ID / AN	0	0	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	71,918,864	0	0	20,123,892	0	8,788,448	8,788,448
8	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>0</b>	<b>0</b>	<b>71,918,864</b>	<b>0</b>	<b>0</b>	<b>20,123,892</b>	<b>0</b>	<b>8,788,448</b>	<b>8,788,448</b>
	<b>TOTAL</b>	<b>5,150,923</b>	<b>98,619</b>	<b>136,603,642</b>	<b>1,022,594</b>	<b>800,193</b>	<b>35,587,333</b>	<b>1,006,135</b>	<b>15,518,184</b>	<b>16,524,319</b>

**ALLOCATION RATIOS:**

Ref/Basis	Account Description	Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-OR	Allocated	Total
G-ALL	7 Elec/Gas North/Oregon 4-Factor	100.000%	0.000%	71.326%	0.000%	0.000%	19.958%	0.000%	0.000%	8.716%
G-ALL	8 Gas North/Oregon 4-Factor	100.000%	0.000%	0.000%	0.000%	0.000%	69.634%	0.000%	0.000%	30.366%
G-ALL	9 Elec/Gas North 4-Factor	100.000%	0.000%	78.482%	0.000%	0.000%	21.518%	0.000%	0.000%	0.000%
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>		<b>C-DTX-1A</b>
For Month Ended June 30, 2016		
Average of Monthly Averages Basis		
Ref/Basis	Account Description	

AVISTA UTILITIES

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	Total	Electric	Gas North	Oregon Gas		
Deferred FIT - Common Plant (For Report APL)						
7	282900	CD-AA	(66,615,577)	(47,514,226)	(13,295,137)	(5,806,214)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(650,187)	(510,286)	(139,901)	0
7	283750	CD-AA	(2,184,188)	(1,557,894)	(435,920)	(190,374)
		Total	<u>(69,449,952)</u>	<u>(49,582,406)</u>	<u>(13,870,958)</u>	<u>(5,996,588)</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: C-WKC-1A
COMMON WORKING CAPITAL	
For Month Ended June 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****			***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Washington	Idaho	Washington	Idaho	
1	151120 FUEL STOCK COAL-COLSTRIP			0					Oregon
1	151210 FUEL STOCK HOG FUEL-KFGS			0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES		2,748,667	2,748,667				2,748,667	
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			1				1	
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE		(2)	(2)				(2)	
99	163998 COMMON WORKING CAPITAL	0		0			0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	80,195,289	38,053,503	118,248,792	65,897,812	32,547,472	14,297,477	5,506,031	
	<b>TOTAL</b>	<b>80,195,289</b>	<b>38,053,503</b>	<b>120,998,845</b>	<b>65,897,812</b>	<b>32,547,472</b>	<b>14,297,477</b>	<b>5,506,031</b>	<b>2,750,053</b>

ALLOCATION RATIOS:

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