

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended March 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	14,340,259	9,491,143	4,849,116
	Adjustments			
	Adjusted Net Operating Income (Loss)	14,340,259	9,491,143	4,849,116
E-APL	Electric Net Rate Base	2,159,959,064	1,425,135,500	734,823,564
	RATE OF RETURN	0.664%	0.666%	0.660%

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended March 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2015 thru 12-31-2015	100.000%	65.630%	34.370%
2	Input	Number of Customers Percent	3-01-2016 thru 03-31-2016	374,210 100.000%	245,754 65.673%	128,456 34.327%
3	E-OPS	Direct Distribution Operating Expense Percent	3-01-2016 thru 03-31-2016	2,316,860 100.000%	1,667,300 71.964%	649,560 28.036%
	Input	Jurisdictional 4-Factor Ratio	01-01-2015 thru 12-31-2015			
		Direct O & M Accts 500 - 598		22,258,114	14,179,208	8,078,906
		Direct O & M Accts 901 - 935		27,675,297	19,974,239	7,701,058
		Total		49,933,411	34,153,447	15,779,964
		Percentage		100.000%	68.398%	31.602%
		Direct Labor Accts 500 - 598		14,905,270	10,500,754	4,404,516
		Direct Labor Accts 901 - 935		5,379,445	4,296,600	1,082,845
		Total		20,284,715	14,797,354	5,487,361
		Percentage		100.000%	72.948%	27.052%
		Number of Customers		374,962	246,435	128,527
		Percentage		100.000%	65.723%	34.277%
		Net Direct Plant		951,044,253	619,058,713	331,985,540
		Percentage		100.000%	65.093%	34.907%
4		Total Percentages		400.000%	272.161%	127.839%
		Percent		100.000%	68.040%	31.960%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended March 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
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	0
		Adjustments		0	0	0	0
		Total		114,544,169	92,286,479	15,966,692	6,290,998
		Percentage		100.000%	80.569%	13.939%	5.492%
		Direct Labor Accts 500 - 894		71,533,714	54,197,331	12,273,957	5,062,426
		Direct Labor Accts 901 - 935		5,276,902	3,297,361	193,627	1,785,914
		Direct Labor Accts 901 - 905 Utility 9 Only		10,808,995	7,263,025	3,545,970	0
		Total		87,619,611	64,757,717	16,013,554	6,848,340
		Percentage		100.000%	73.908%	18.276%	7.816%
		Number of Customers at		709,694	374,962	235,378	99,354
		Percentage		100.000%	52.834%	33.166%	14.000%
		Net Direct Plant		2,961,417,554	2,309,776,654	427,886,508	223,754,392
		Percentage		100.000%	77.995%	14.449%	7.556%
		Total Percentages		400.000%	285.306%	79.830%	34.863%
		Average (CD AA)		100.000%	71.326%	19.958%	8.716%

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RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended March 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 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 0
		Total		21,152,566	0	15,196,457 5,956,109
		Percentage		100.000%	0.000%	71.842% 28.158%
		Direct Labor Accts 500 - 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 0
		Total		17,911,446	0	12,729,523 5,181,923
		Percentage		100.000%	0.000%	71.069% 28.931%
		Number of Customers at		334,732	0	235,378 99,354
		Percentage		100.000%	0.000%	70.318% 29.682%
		Net Direct Plant		642,075,757	0	419,325,758 222,749,999
		Percentage		100.000%	0.000%	65.308% 34.692%
		Total Percentages		400.000%	0.000%	278.538% 121.462%
		Average (GD AA)		100.000%	0.000%	69.634% 30.366%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended March 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		65,517,641	57,859,575	7,658,066	0
		Direct O & M Accts 500 - 894		37,524,901	30,725,388	6,799,513	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		103,042,542	88,584,963	14,457,579	0
		Total		100.000%	85.969%	14.031%	0.000%
		Percentage					
		Direct Labor Accts 500 - 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)		100.000%	78.482%	21.518%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	02-01-2016 thru 03-31-2016	1,010,107,889	664,387,440	345,720,449	
		Percent		100.000%	65.774%	34.226%	
11		Book Depreciation	3-01-2016 thru 03-31-2016	8,381,524	5,451,704	2,929,820	
		Percent		100.000%	65.044%	34.956%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended March 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	02-01-2016 thru 03-31-2016	2,559,026,974 100.000%	1,686,460,606 65.902%	872,566,368 34.098%
13	E-PLT	Net Electric General Plant - AMA Percent	02-01-2016 thru 03-31-2016	227,113,590 100.000%	151,473,211 66.695%	75,640,379 33.305%
14		Net Allocated Schedule M's - AMA Percent	3-01-2016 thru 03-31-2016	-15,317,760 100.000%	-9,827,761 64.159%	-5,489,999 35.841%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended March 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
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	29,250,368	0	29,250,368	19,653,213	0	19,653,213	9,597,155	0	9,597,155
99	442200	Commercial - Firm & Int.	24,131,261	0	24,131,261	17,016,408	0	17,016,408	7,114,853	0	7,114,853
1	442300	Industrial	7,911,743	0	7,911,743	4,774,026	0	4,774,026	3,137,717	0	3,137,717
99	444000	Public Street & Highway Lighting	642,693	0	642,693	434,608	0	434,608	208,085	0	208,085
99	448000	Interdepartmental Revenue	98,305	0	98,305	77,362	0	77,362	20,943	0	20,943
99	499XXX	Unbilled Revenue	974,088	0	974,088	643,888	0	643,888	330,200	0	330,200
		TOTAL SALES TO ULTIMATE CUSTOMERS	63,008,458	0	63,008,458	42,599,505	0	42,599,505	20,408,953	0	20,408,953
1	447XXX	Sales for Resale	0	11,228,965	11,228,965	0	7,369,570	7,369,570	0	3,859,395	3,859,395
		TOTAL SALES OF ELECTRICITY	63,008,458	11,228,965	74,237,423	42,599,505	7,369,570	49,969,075	20,408,953	3,859,395	24,268,348
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	1,049,661	0	1,049,661	1,049,661	0	1,049,661	0	0	0
99	451000	Miscellaneous Service Revenue	38,208	0	38,208	24,040	0	24,040	14,168	0	14,168
1	453000	Sales of Water & Water Power	0	35,167	35,167	0	23,080	23,080	0	12,087	12,087
1	454000	Rent from Electric Property	346,483	15,156	361,639	271,037	9,947	280,984	75,446	5,209	80,655
1	456XXX	Other Electric Revenues	3,097,712	7,213,380	10,311,092	2,145,471	4,734,141	6,879,612	952,241	2,479,239	3,431,480
		TOTAL OTHER OPERATING REVENUE	4,532,064	7,263,703	11,795,767	3,490,209	4,767,168	8,257,377	1,041,855	2,496,535	3,538,390
		TOTAL ELECTRIC REVENUE	67,540,522	18,492,668	86,033,190	46,089,714	12,136,738	58,226,452	21,450,808	6,355,930	27,806,738

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	28,025	28,025	0	18,393	18,393	0	9,632	9,632
1	501XXX	Fuel	0	2,246,678	2,246,678	0	1,474,495	1,474,495	0	772,183	772,183
1	502000	Steam Expense	0	379,551	379,551	0	249,099	249,099	0	130,452	130,452
1	505000	Electric Expense	0	97,877	97,877	0	64,237	64,237	0	33,640	33,640
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	228,707	228,707	0	150,100	150,100	0	78,607	78,607
1	507000	Rent	0	1,403	1,403	0	921	921	0	482	482
MAINTENANCE											
1	510000	Supervision & Engineering	0	43,988	43,988	0	28,869	28,869	0	15,119	15,119
1	511000	Structures	0	60,286	60,286	0	39,566	39,566	0	20,720	20,720
1	512000	Boiler Plant	0	426,587	426,587	0	279,969	279,969	0	146,618	146,618
1	513000	Electric Plant	0	93,228	93,228	0	61,186	61,186	0	32,042	32,042
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	133,407	133,407	0	87,555	87,555	0	45,852	45,852
TOTAL STEAM POWER GENERATION EXP			0	3,739,737	3,739,737	0	2,454,390	2,454,390	0	1,285,347	1,285,347
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	263,270	263,270	0	172,784	172,784	0	90,486	90,486
1	536000	Water for Power	0	101,959	101,959	0	66,916	66,916	0	35,043	35,043
1	537000	Hydraulic Expense	346,732	256,278	603,010	227,410	168,195	395,605	119,322	88,083	207,405
1	538000	Electric Expense	0	644,867	644,867	0	423,226	423,226	0	221,641	221,641
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	64,862	64,862	0	42,569	42,569	0	22,293	22,293
1	540000	Rent	0	101,070	101,070	0	66,332	66,332	0	34,738	34,738
1	540100	MT Trust Funds Land Settlement Rents	484,153	0	484,153	317,402	0	317,402	166,751	0	166,751
MAINTENANCE											
1	541000	Supervision & Engineering	0	77,361	77,361	0	50,772	50,772	0	26,589	26,589
1	542000	Structures	0	28,649	28,649	0	18,802	18,802	0	9,847	9,847
1	543000	Reservoirs, Dams, & Waterways	0	42,779	42,779	0	28,076	28,076	0	14,703	14,703
1	544000	Electric Plant	0	279,516	279,516	0	183,446	183,446	0	96,070	96,070
1	545000	Miscellaneous Hydraulic Plant	0	64,908	64,908	0	42,599	42,599	0	22,309	22,309
TOTAL HYDRO POWER GENERATION EXP			830,885	1,925,519	2,756,404	544,812	1,263,717	1,808,529	286,073	661,802	947,875
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	92,412	92,412	0	60,650	60,650	0	31,762	31,762
1	547XXX	Fuel	0	5,500,996	5,500,996	0	3,610,304	3,610,304	0	1,890,692	1,890,692
1	548000	Generation Expense	0	80,464	80,464	0	52,809	52,809	0	27,655	27,655
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	74,535	74,535	0	48,917	48,917	0	25,618	25,618
1	550000	Rent	0	(2,819)	(2,819)	0	(1,850)	(1,850)	0	(969)	(969)
MAINTENANCE											
1	551000	Supervision & Engineering	0	79,159	79,159	0	51,952	51,952	0	27,207	27,207
1	552000	Structures	0	5,918	5,918	0	3,884	3,884	0	2,034	2,034
1	553000	Generating & Electric Equipment	0	287,360	287,360	0	188,594	188,594	0	98,766	98,766
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	53,840	53,840	0	35,335	35,335	0	18,505	18,505
TOTAL OTHER POWER GENERATION EXP			0	6,171,865	6,171,865	0	4,050,595	4,050,595	0	2,121,270	2,121,270

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended March 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
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	13,762,455	13,762,455	0	9,032,299	9,032,299	0	4,730,156	4,730,156
1	556000	System Control & Load Dispatching	0	61,664	61,664	0	40,470	40,470	0	21,194	21,194
E-557	557XXX	Other Expense	1,647,771	5,585,994	7,233,765	1,038,106	3,666,088	4,704,194	609,665	1,919,906	2,529,571
TOTAL OTHER POWER SUPPLY EXPENSE			1,647,771	19,410,113	21,057,884	1,038,106	12,738,857	13,776,963	609,665	6,671,256	7,280,921
TOTAL PRODUCTION OPERATING EXP			2,478,656	31,247,234	33,725,890	1,582,918	20,507,559	22,090,477	895,738	10,739,675	11,635,413
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	304,559	304,559	0	199,882	199,882	0	104,677	104,677
1	561000	Load Dispatching	0	259,828	259,828	0	170,525	170,525	0	89,303	89,303
1	562000	Station Expense	0	23,847	23,847	0	15,651	15,651	0	8,196	8,196
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	5,453	5,453	0	3,579	3,579	0	1,874	1,874
1	565XXX	Transmission of Electricity by Others	0	1,438,139	1,438,139	0	943,851	943,851	0	494,288	494,288
1	566000	Miscellaneous Transmission Expense	0	178,711	178,711	0	117,288	117,288	0	61,423	61,423
1	567000	Rent	0	11,378	11,378	0	7,467	7,467	0	3,911	3,911
MAINTENANCE											
1	568000	Supervision & Engineering	0	95,915	95,915	0	62,949	62,949	0	32,966	32,966
1	569000	Structures	0	46,126	46,126	0	30,272	30,272	0	15,854	15,854
1	570000	Station Equipment	0	184,053	184,053	0	120,794	120,794	0	63,259	63,259
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	0	98,616	98,616	0	64,722	64,722	0	33,894	33,894
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	12,337	12,337	0	8,097	8,097	0	4,240	4,240
TOTAL TRANSMISSION OPERATING EXP			0	2,658,962	2,658,962	0	1,745,077	1,745,077	0	913,885	913,885

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended March 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
E-DEPX		Depreciation Expense-Production	0	2,241,570	2,241,570	0	1,471,143	1,471,143	0	770,427	770,427
E-DEPX		Depreciation Expense-Transmission	0	969,697	969,697	0	636,412	636,412	0	333,285	333,285
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,582	96,582	0	63,387	63,387	0	33,195	33,195
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,793)	0	(11,793)	11,793	0	11,793
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,939	11,861	0	5,728	5,728
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,790	1,790	0	937	937
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	211,391	0	211,391	91,896	0	91,896	119,495	0	119,495
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,352	48,352	0	25,322	25,322
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407391	Amortization of Spokane River TDG	24,200	0	24,200	24,200	0	24,200	0	0	0
99	407395	Optional Renewable Power Revenue Offset	15,886	0	15,886	11,994	0	11,994	3,892	0	3,892
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(74,609)	0	(74,609)	(53,264)	0	(53,264)	(21,345)	0	(21,345)
99	407455	Amortization of Colstrip Refund	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	33,566	0	33,566	0	0	0	33,566	0	33,566
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(9,115)	0	(9,115)	(9,115)	0	(9,115)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(460)	(460)	0	(241)	(241)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,214,835	2,214,835	0	1,453,597	1,453,597	0	761,238	761,238
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	464,730	5,615,051	6,079,781	269,193	3,685,160	3,954,353	195,537	1,929,891	2,125,428
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	2,943,386	39,521,247	42,464,633	1,852,111	25,937,796	27,789,907	1,091,275	13,583,451	14,674,726

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended March 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
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	238,855	248,769	487,624	206,068	179,024	385,092	32,787	69,745	102,532
3	582000	Station Expense	56,572	7,426	63,998	26,613	5,344	31,957	29,959	2,082	32,041
3	583000	Overhead Line Expense	177,820	42,906	220,726	116,955	30,877	147,832	60,865	12,029	72,894
3	584000	Underground Line Expense	84,642	0	84,642	49,417	0	49,417	35,225	0	35,225
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	162	0	162	162	0	162	0	0	0
3	586000	Meter Expense	166,190	7,221	173,411	125,414	5,197	130,611	40,776	2,024	42,800
3	587000	Customer Installations Expense	55,148	16,664	71,812	27,754	11,992	39,746	27,394	4,672	32,066
3	588000	Miscellaneous Distribution Expense	458,564	388,655	847,219	334,988	279,692	614,680	123,576	108,963	232,539
3	589000	Rent	0	(58,310)	(58,310)	0	(41,962)	(41,962)	0	(16,348)	(16,348)
MAINTENANCE:											
3	590000	Supervision & Engineering	46,790	113,518	160,308	40,619	81,692	122,311	6,171	31,826	37,997
3	591000	Structures	10,808	0	10,808	2,640	0	2,640	8,168	0	8,168
3	592000	Station Equipment	44,089	12,067	56,156	32,101	8,684	40,785	11,988	3,383	15,371
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	824,209	0	824,209	581,847	0	581,847	242,362	0	242,362
3	594000	Underground Lines	49,504	0	49,504	29,824	0	29,824	19,680	0	19,680
3	595000	Line Transformers	25,601	6,828	32,429	23,984	4,914	28,898	1,617	1,914	3,531
3	596000	Street Light & Signal System Maintenance Exp	17,814	14	17,828	16,057	10	16,067	1,757	4	1,761
3	597000	Meters	1,474	0	1,474	509	0	509	965	0	965
3	598000	Miscellaneous Distribution Expense	58,618	29,467	88,085	52,348	21,206	73,554	6,270	8,261	14,531
TOTAL DISTRIBUTION OPERATING EXP			2,316,860	815,225	3,132,085	1,667,300	586,670	2,253,970	649,560	228,555	878,115
E-DEPX		Depreciation Expense-Distribution	3,607,799	3,424	3,611,223	2,276,223	2,464	2,278,687	1,331,576	960	1,332,536
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,250	0	2,250	2,250	0	2,250	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,635,473	0	4,635,473	4,114,642	0	4,114,642	520,831	0	520,831
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			8,245,522	3,424	8,248,946	6,393,115	2,464	6,395,579	1,852,407	960	1,853,367
TOTAL DISTRIBUTION EXPENSES			10,562,382	818,649	11,381,031	8,060,415	589,134	8,649,549	2,501,967	229,515	2,731,482

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	38,087	38,087	0	25,013	25,013	0	13,074	13,074
2	902000	Meter Reading Expenses	262,407	18,810	281,217	230,808	12,353	243,161	31,599	6,457	38,056
E-903	903XXX	Customer Records & Collection Expenses	157,791	725,882	883,673	106,151	476,708	582,859	51,640	249,174	300,814
2	904000	Uncollectible Accounts	0	264,170	264,170	0	173,488	173,488	0	90,682	90,682
2	905000	Misc Customer Accounts	0	18,991	18,991	0	12,472	12,472	0	6,519	6,519
TOTAL CUSTOMER ACCOUNTS EXPENSES			420,198	1,065,940	1,486,138	336,959	700,034	1,036,993	83,239	365,906	449,145
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	1,635,173	34,344	1,669,517	1,177,187	22,555	1,199,742	457,986	11,789	469,775
2	909000	Advertising	0	92,612	92,612	0	60,821	60,821	0	31,791	31,791
2	910000	Misc Customer Service & Info Exp	0	15,742	15,742	0	10,338	10,338	0	5,404	5,404
TOTAL CUSTOMER SERVICE & INFO EXP			1,635,173	142,698	1,777,871	1,177,187	93,714	1,270,901	457,986	48,984	506,970
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
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	37,937	2,903,321	2,941,258	25,780	1,975,420	2,001,200	12,157	927,901	940,058
4	921000	Office Supplies & Expenses	11,006	491,562	502,568	11,006	334,459	345,465	0	157,103	157,103
4	922000	Admin Exp Transferred--Credit	0	(10,419)	(10,419)	0	(7,089)	(7,089)	0	(3,330)	(3,330)
4	923000	Outside Services Employed	228	696,093	696,321	35	473,622	473,657	193	222,471	222,664
4	924000	Property Insurance Premium	0	103,699	103,699	0	70,557	70,557	0	33,142	33,142
4	925XXX	Injuries and Damages	21,296	187,428	208,724	21,296	127,526	148,822	0	59,902	59,902
4	926XXX	Employee Pensions and Benefits	0	107,614	107,614	0	73,221	73,221	0	34,393	34,393
4	927000	Franchise Requirements	214	0	214	0	0	0	214	0	214
1	928000	Regulatory Commission Expenses	176,399	298,865	475,264	94,602	196,145	290,747	81,797	102,720	184,517
4	930000	Miscellaneous General Expenses	4,078	417,103	421,181	2,841	283,797	286,638	1,237	133,306	134,543
4	931000	Rents	350	26,586	26,936	0	18,089	18,089	350	8,497	8,847
4	935000	Maintenance of General Plant	91,133	829,354	920,487	57,290	564,292	621,582	33,843	265,062	298,905
TOTAL ADMIN & GEN OPERATING EXP			342,641	6,051,206	6,393,847	212,850	4,110,039	4,322,889	129,791	1,941,167	2,070,958

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended March 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
E-DEPX		Depreciation Expense-General	146,820	1,403,962	1,550,782	107,563	955,256	1,062,819	39,257	448,706	487,963
E-AMTX		Amortization Expense-General Plant - 303000	0	36,232	36,232	0	24,637	24,637	0	11,595	11,595
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	80,843	1,352,843	1,433,686	79,230	920,475	999,705	1,613	432,368	433,981
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	5,359	5,359	0	3,646	3,646	0	1,713	1,713
99	407229	Idaho Earnings Test Amortization	(219,502)	0	(219,502)	0	0	0	(219,502)	0	(219,502)
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	8,161	2,798,396	2,806,557	186,793	1,904,014	2,090,807	(178,632)	894,382	715,750
		TOTAL ADMIN & GENERAL EXPENSES	350,802	8,849,602	9,200,404	399,643	6,014,053	6,413,696	(48,841)	2,835,549	2,786,708
		TOTAL EXPENSES BEFORE FIT	15,911,941	50,398,136	66,310,077	11,826,315	33,334,731	45,161,046	4,085,626	17,063,405	21,149,031
		NET OPERATING INCOME (LOSS) BEFORE FIT			19,723,113			13,065,406			6,657,707
E-FIT		FEDERAL INCOME TAX--Normal Accrual			1,065,347			1,017,241			48,106
E-FIT		DEFERRED FEDERAL INCOME TAX			4,354,877			2,581,548			1,773,329
E-FIT		AMORTIZED ITC - NOXON			(37,370)			(24,526)			(12,844)
		ELECTRIC NET OPERATING INCOME (LOSS)			14,340,259			9,491,143			4,849,116

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.673%	34.327%
E-ALL	3	Direct Distribution Operating Expense	100.000%	71.964%	28.036%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended March 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
1	456000	OTHER ELECTRIC REV-MISCELLANEO	1,127	128,392	129,519	1,127	84,264	85,391	0	44,128	44,128
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	2,842,316	2,842,316	0	1,865,412	1,865,412	0	976,904	976,904
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	627,696	627,696	0	411,957	411,957	0	215,739	215,739
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	440,748	440,748	0	289,263	289,263	0	151,485	151,485
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	5,020	5,020	0	3,295	3,295	0	1,725	1,725
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	10,017	10,017	0	6,574	6,574	0	3,443	3,443
1	456100	TRANSMISSION REVENUE OF OTHERS	0	665,591	665,591	0	436,827	436,827	0	228,764	228,764
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	266,000	266,000	0	174,576	174,576	0	91,424	91,424
1	456130	ANCILLARY SERVICES REVENUE	0	126,079	126,079	0	82,746	82,746	0	43,333	43,333
1	456150	OTHER ELECTRIC REV-CT FUEL SAL	0	0	0	0	0	0	0	0	0
1	456160	OTHER ELECTRIC REV-RES OPTIM O	0	0	0	0	0	0	0	0	0
1	456328	RESIDENTIAL DECOUPLING DEFERRE	3,196,319	0	3,196,319	2,344,775	0	2,344,775	851,544	0	851,544
1	456329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	(112,288)	0	(112,288)	(208,753)	0	(208,753)	96,465	0	96,465
1	456339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	12,554	0	12,554	8,322	0	8,322	4,232	0	4,232
1	456705	LOW VOLTAGE B ON A	0	77,413	77,413	0	50,806	50,806	0	26,607	26,607
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	0	0	0	0	0	0	0	0
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	0	0	0	0	0	0	0	0
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	2,024,110	2,024,110	0	1,328,423	1,328,423	0	695,687	695,687
TOTAL ACCOUNT 456			3,097,712	7,213,382	10,311,094	2,145,471	4,734,143	6,879,614	952,241	2,479,239	3,431,480

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended March 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
1	555000/555100	Purchased Power	0	13,581,532	13,581,532	0	8,913,559	8,913,559	0	4,667,973	4,667,973
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	(53,447)	(53,447)	0	(35,077)	(35,077)	0	(18,370)	(18,370)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	108,291	108,291	0	71,071	71,071	0	37,220	37,220
1	555710	Intercompany Purchase	0	126,079	126,079	0	82,746	82,746	0	43,333	43,333
TOTAL ACCOUNT 555			0	13,762,455	13,762,455	0	9,032,299	9,032,299	0	4,730,156	4,730,156

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended March 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
1	557000	Other Expenses	0	551,700	551,700	0	362,081	362,081	0	189,619	189,619
1	557010	Other Power Supply Expense - Financial	0	4,730,932	4,730,932	0	3,104,911	3,104,911	0	1,626,021	1,626,021
1	557150	Fuel - Economic Dispatch	0	(2,088,815)	(2,088,815)	0	(1,370,889)	(1,370,889)	0	(717,926)	(717,926)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(1,240)	0	(1,240)	0	0	0	(1,240)	0	(1,240)
1	557170	Broker Fees - Power	0	23,564	23,564	0	15,465	15,465	0	8,099	8,099
1	557171	REC Broker Fees	5,438	1,850	7,288	5,438	1,214	6,652	0	636	636
1	557172	Trade Reporting	0	375	375	0	246	246	0	129	129
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	1,157,969	0	1,157,969	1,157,969	0	1,157,969	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	286,119	0	286,119	286,119	0	286,119	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(452,878)	0	(452,878)	(452,878)	0	(452,878)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	660,113	0	660,113	0	0	0	660,113	0	660,113
99	557390	Idaho PCA Amortization	(75,975)	0	(75,975)	0	0	0	(75,975)	0	(75,975)
1	557395	Optional Renewable Power Expense Offset	0	49	49	0	32	32	0	17	17
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	180,037	180,037	0	118,158	118,158	0	61,879	61,879
1	557711	Turbine Gas Bookout Offset	0	(180,037)	(180,037)	0	(118,158)	(118,158)	0	(61,879)	(61,879)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,366,339	2,366,339	0	1,553,028	1,553,028	0	813,311	813,311
TOTAL ACCOUNT 557			1,647,771	5,585,994	7,233,765	1,038,106	3,666,088	4,704,194	609,665	1,919,906	2,529,571

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE	E-903-1A
For Month Ended March 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
2	903000	Customer Records and Collections	157,791	725,882	883,673	106,151	476,708	582,859	51,640	249,174	300,814
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 903	157,791	725,882	883,673	106,151	476,708	582,859	51,640	249,174	300,814

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.673%	34.327%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.902%	34.098%

RESULTS OF OPERATIONS			Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES			E-908-1A
For Month Ended March 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
2	908000	Customer Assistance Expense	34,318	34,344	68,662	27,748	22,555	50,303	6,570	11,789	18,359
99	908600	Public Purpose Tariff Rider Expense Offset	1,564,453	0	1,564,453	1,122,398	0	1,122,398	442,055	0	442,055
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	36,402	0	36,402	27,041	0	27,041	9,361	0	9,361
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			1,635,173	34,344	1,669,517	1,177,187	22,555	1,199,742	457,986	11,789	469,775

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.673%	34.327%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT For Month Ended March 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.29%	52.29%
2	Cost of Debt		5.227%	5.192%
	Total Weighted Cost		2.733%	2.715%
E-APL	Net Rate Base	2,159,959,064	1,425,135,500	734,823,564
	Interest Deduction for FIT Calculation	58,899,413	38,948,953	19,950,460
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID:		AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES		E-FIT-1A				
For Month Ended March 31, 2016						
Average of Monthly Averages Basis						
Ref/Basis	Description	System	Washington	Idaho		
Calculation of Taxable Operating Income:						
E-OPS	Operating Revenue	86,033,190	58,226,452	27,806,738		
E-OPS	Less: Operating & Maintenance Expense	49,174,793	32,720,307	16,454,486		
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	10,284,976	6,872,500	3,412,476		
E-OTX	Less: Taxes Other than FIT	6,850,308	5,568,239	1,282,069		
	Net Operating Income Before FIT	19,723,113	13,065,406	6,657,707		
E-INT	Less: Monthly Interest Expense	4,908,284	3,245,746	1,662,538		
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,793)	11,793		
E-SCM	Plus: Schedule M Adjustments	(11,729,301)	(6,897,695)	(4,831,606)		
	Taxable Net Operating Income	3,085,528	2,933,758	151,770		
	Tax Rate	35.00%	35.00%	35.00%		
	Total Federal Income Tax	1,079,935	1,026,815	53,120		
1	Production Tax Credit	(14,588)	(9,574)	(5,014)		
1	Investment Tax Credit - Noxon *	0	0	0		
	Total Net Federal Income Tax	1,065,347	1,017,241	48,106		
E-DTE	Deferred FIT	4,354,877	2,581,548	1,773,329		
1	411400 Amortized Investment Tax Credit - Noxon	(37,370)	(24,526)	(12,844)		
	Total Net FIT/Deferred FIT	5,382,854	3,574,263	1,808,591		
ALLOCATION RATIOS:						
E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%	
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended March 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	3,837,711	6,109,668	9,947,379	2,465,266	4,077,418	6,542,684	1,372,445	2,032,250	3,404,695
12	997001 Contributions In Aid of Construction	0	399,241	399,241	0	263,108	263,108	0	136,133	136,133
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
4	997005 FAS106 Current Retiree Medical Accrual	0	120,176	120,176	0	81,768	81,768	0	38,408	38,408
99	997007 Idaho PCA	584,138	0	584,138	0	0	0	584,138	0	584,138
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	51,810	51,810	0	35,252	35,252	0	16,558	16,558
12	997016 Redemption Expense Amortization	0	106,195	106,195	0	69,985	69,985	0	36,210	36,210
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	(1,133,566)	0	(1,133,566)	(679,138)	0	(679,138)	(454,428)	0	(454,428)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	995,901	995,901	0	677,611	677,611	0	318,290	318,290
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(654,160)	0	(654,160)	292,184	0	292,184	(946,344)	0	(946,344)
12	997032 Interest Rate Swaps	0	42,920	42,920	0	28,285	28,285	0	14,635	14,635
4	997033 BPA Residential Exchange	72,271	0	72,271	46,013	0	46,013	26,258	0	26,258
99	997034 Montana Hydro Settlement	86,439	0	86,439	56,382	0	56,382	30,057	0	30,057
1	997041 Rathdrum Turbine Lease, Tax	0	(23,284)	(23,284)	0	(15,281)	(15,281)	0	(8,003)	(8,003)
99	997043 Washington Deferred Power Costs	1,175,519	0	1,175,519	1,175,519	0	1,175,519	0	0	0
1	997044 Non-Monetary Power Costs	0	(53,447)	(53,447)	0	(35,077)	(35,077)	0	(18,370)	(18,370)
1	997045 Section 199 Manufacturing Deduction	0	(62,500)	(62,500)	0	(41,019)	(41,019)	0	(21,481)	(21,481)
99	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(429,359)	(429,359)	0	(282,956)	(282,956)	0	(146,403)	(146,403)
11	997049 Tax Depreciation	0	(20,973,088)	(20,973,088)	0	(13,641,735)	(13,641,735)	0	(7,331,353)	(7,331,353)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	5,438	5,438	0	3,700	3,700	0	1,738	1,738
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended March 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061 CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0	33,333
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	15,258	73,674	88,932	12,677	48,352	61,029	2,581	25,322	27,903
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	22,178	0	22,178	17,871	0	17,871	4,307	0	4,307
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	109,384	109,384	0	57,283	57,283
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	299,500	299,500	0	194,807	194,807	0	104,693	104,693
4	997081 Deferred Compensation	0	(13,967)	(13,967)	0	(9,503)	(9,503)	0	(4,464)	(4,464)
4	997082 Meal Disallowances	0	40,256	40,256	0	27,390	27,390	0	12,866	12,866
4	997083 Paid Time Off	0	298,080	298,080	0	202,814	202,814	0	95,266	95,266
2	997084 Customer Uncollectibles	0	178,497	178,497	0	117,224	117,224	0	61,273	61,273
99	997088 Deferred O&M Colstrip & CS2	244,957	0	244,957	91,896	0	91,896	153,061	0	153,061
99	997089 CNC Transmission	0	0	0	0	0	0	0	0	0
99	997091 LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	997092 Smart Grid	0	0	0	0	0	0	0	0	0
99	997093 EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094 Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095 WA REC Deferral	265,112	0	265,112	265,112	0	265,112	0	0	0
1	997096 CDA Settlement Costs	0	2,727	2,727	0	1,790	1,790	0	937	937
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	(1,049,661)	0	(1,049,661)	(1,049,661)	0	(1,049,661)	0	0	0
1	997099 Kettle Falls Diesel Leak	0	(55,289)	(55,289)	0	(36,286)	(36,286)	0	(19,003)	(19,003)
99	997100 WA REC Amort	10,685	0	10,685	10,685	0	10,685	0	0	0
1	997101 Repairs 481 (a)	0	(1,706,783)	(1,706,783)	0	(1,120,162)	(1,120,162)	0	(586,621)	(586,621)
1	997102 Amort Idaho Earnings Test (254229)	(215,975)	0	(215,975)	0	0	0	(215,975)	0	(215,975)
99	997103 Def Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	997104 Spokane River TDG	33,969	0	33,969	24,200	0	24,200	9,769	0	9,769
1	997106 Investment Tax Credit	0	(890,793)	(890,793)	0	(584,627)	(584,627)	0	(306,166)	(306,166)
	TOTAL SCHEDULE M ADJUSTMENTS	3,498,774	(15,317,760)	(11,729,301)	2,930,063	(9,827,758)	(6,897,695)	658,396	(5,490,002)	(4,831,606)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.673%	34.327%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	11	Book Depreciation	100.000%	65.044%	34.956%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.902%	34.098%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended March 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	4,386,600	4,386,600	0	2,814,399	2,814,399	0	1,572,201	1,572,201
99	410100	Deferred Federal Income Tax Expense - Washin	(47,487)	0	(47,487)	(47,487)	0	(47,487)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	279,652	0	279,652	0	0	0	279,652	0	279,652
	410100	Total	232,165	4,386,600	4,618,765	(47,487)	2,814,399	2,766,912	279,652	1,572,201	1,851,853
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(168,859)	(168,859)	0	(108,338)	(108,338)	0	(60,521)	(60,521)
99	411100	Deferred Federal Income Tax Expense - Washin	(77,026)	0	(77,026)	(77,026)	0	(77,026)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(18,003)	0	(18,003)	0	0	0	(18,003)	0	(18,003)
	411100	Total	(95,029)	(168,859)	(263,888)	(77,026)	(108,338)	(185,364)	(18,003)	(60,521)	(78,524)
Total Deferred Federal Income Tax Expense			137,136	4,217,741	4,354,877	(124,513)	2,706,061	2,581,548	261,649	1,511,680	1,773,329

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.159%	35.841%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended March 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
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	122,646	122,646	0	80,493	80,493	0	42,153	42,153
1	408150	R&P Property Tax--Production	0	1,442,023	1,442,023	0	946,400	946,400	0	495,623	495,623
1	408180	R&P Property Tax--Transmission	0	650,166	650,166	0	426,704	426,704	0	223,462	223,462
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	2,214,835	2,214,835	0	1,453,597	1,453,597	0	761,238	761,238
DISTRIBUTION											
99	408110	State Excise Tax	1,644,039	0	1,644,039	1,644,039	0	1,644,039	0	0	0
99	408120	Municipal Occupation & License Tax	1,742,651	0	1,742,651	1,461,260	0	1,461,260	281,391	0	281,391
99	408160	Miscellaneous State or Local Tax--WA & ID	63	0	63	0	0	0	63	0	63
99	408170	R&P Property Tax--Distribution	1,291,069	0	1,291,069	1,009,343	0	1,009,343	281,726	0	281,726
99	409100	State Income Tax--Idaho	(42,349)	0	(42,349)	0	0	0	(42,349)	0	(42,349)
TOTAL DISTRIBUTION			4,635,473	0	4,635,473	4,114,642	0	4,114,642	520,831	0	520,831
TOTAL TAXES OTHER THAN FIT			4,635,473	2,214,835	6,850,308	4,114,642	1,453,597	5,568,239	520,831	761,238	1,282,069

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended March 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
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,708,333	8,708,333	0	5,715,279	5,715,279	0	2,993,054	2,993,054
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,312,600	1,312,600	0	687,400	687,400
1	182333	CDA Settlement Costs	0	1,237,885	1,237,885	0	812,424	812,424	0	425,461	425,461
1	182381	CDA Settlement Past Storage	0	33,447,906	33,447,906	0	21,951,861	21,951,861	0	11,496,045	11,496,045
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,909,502	29,512,206	0	15,139,716	15,139,716
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	16,876,749	17,029,928	153,179	11,230,621	11,383,800	0	5,646,128	5,646,128
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,096,363	40,824,452	45,920,815	4,997,744	27,776,957	32,774,701	98,619	13,047,495	13,146,114
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,095,226	4,095,226	0	2,786,392	2,786,392	0	1,308,834	1,308,834
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	68,505,185	68,505,185	0	46,610,928	46,610,928	0	21,894,257	21,894,257
		TOTAL INTANGIBLE PLANT	5,852,246	219,744,954	225,597,200	5,753,627	147,106,564	152,860,191	98,619	72,638,390	72,737,009
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,172	3,578,172	0	2,348,354	2,348,354	0	1,229,818	1,229,818
1	311XXX	Structures & Improvements	0	131,550,503	131,550,503	0	86,336,595	86,336,595	0	45,213,908	45,213,908
1	312000	Boiler Plant	0	174,769,656	174,769,656	0	114,701,325	114,701,325	0	60,068,331	60,068,331
1	313000	Generators	0	6,770	6,770	0	4,443	4,443	0	2,327	2,327
1	314000	Turbogenerator Units	0	54,595,833	54,595,833	0	35,831,245	35,831,245	0	18,764,588	18,764,588
1	315000	Accessory Electric Equipment	0	26,952,161	26,952,161	0	17,688,703	17,688,703	0	9,263,458	9,263,458
1	316000	Miscellaneous Power Plant Equipment	0	17,283,451	17,283,451	0	11,343,129	11,343,129	0	5,940,322	5,940,322
		TOTAL STEAM PRODUCTION PLANT	0	408,736,546	408,736,546	0	268,253,794	268,253,794	0	140,482,752	140,482,752
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,937,481	59,937,481	0	39,336,969	39,336,969	0	20,600,512	20,600,512
1	331XXX	Structures & Improvements	0	63,289,901	63,289,901	0	41,537,162	41,537,162	0	21,752,739	21,752,739
1	332XXX	Reservoirs, Dams, & Waterways	0	167,560,908	167,560,908	0	109,970,224	109,970,224	0	57,590,684	57,590,684
1	333000	Waterwheels, Turbines, & Generators	0	182,767,340	182,767,340	0	119,950,205	119,950,205	0	62,817,135	62,817,135
1	334000	Accessory Electric Equipment	0	42,584,301	42,584,301	0	27,948,077	27,948,077	0	14,636,224	14,636,224
1	335XXX	Miscellaneous Power Plant Equipment	0	9,525,295	9,525,295	0	6,251,451	6,251,451	0	3,273,844	3,273,844
1	336000	Roads, Railroads, & Bridges	0	2,681,350	2,681,350	0	1,759,770	1,759,770	0	921,580	921,580
		TOTAL HYDRAULIC PRODUCTION PLANT	0	528,346,576	528,346,576	0	346,753,858	346,753,858	0	181,592,718	181,592,718
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	594,062	594,062	0	311,106	311,106
1	341000	Structures & Improvements	0	16,793,404	16,793,404	0	11,021,511	11,021,511	0	5,771,893	5,771,893
1	342000	Fuel Holders, Producers, & Accessories	0	21,378,047	21,378,047	0	14,030,412	14,030,412	0	7,347,635	7,347,635
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,691,785	15,691,785	0	8,217,685	8,217,685
1	344000	Generators	0	208,090,770	208,090,770	0	136,569,972	136,569,972	0	71,520,798	71,520,798
1	344010	Generators - Solar	0	149,670	149,670	0	98,228	98,228	0	51,442	51,442
1	345000	Accessory Electric Equipment	0	20,658,798	20,658,798	0	13,558,369	13,558,369	0	7,100,429	7,100,429
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,795	21,795	0	11,414	11,414
1	346000	Miscellaneous Power Plant Equipment	0	1,829,855	1,829,855	0	1,200,934	1,200,934	0	628,921	628,921
		TOTAL OTHER PRODUCTION PLANT	0	293,748,391	293,748,391	0	192,787,068	192,787,068	0	100,961,323	100,961,323
		TOTAL PRODUCTION PLANT	0	1,230,831,513	1,230,831,513	0	807,794,720	807,794,720	0	423,036,793	423,036,793

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended March 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
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	21,950,727	21,950,727	0	14,406,262	14,406,262	0	7,544,465	7,544,465
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	22,855,982	22,855,982	0	15,000,381	15,000,381	0	7,855,601	7,855,601
1	353000	Station Equipment	0	246,567,760	246,567,760	0	161,822,421	161,822,421	0	84,745,339	84,745,339
1	354000	Towers & Fixtures	0	17,172,691	17,172,691	0	11,270,437	11,270,437	0	5,902,254	5,902,254
1	355000	Poles & Fixtures	0	198,686,334	198,686,334	0	130,397,841	130,397,841	0	68,288,493	68,288,493
1	356000	Overhead Conductors & Devices	0	132,057,438	132,057,438	0	86,669,297	86,669,297	0	45,388,141	45,388,141
1	357000	Underground Conduit	0	2,987,090	2,987,090	0	1,960,427	1,960,427	0	1,026,663	1,026,663
1	358000	Underground Conductors & Devices	0	2,342,386	2,342,386	0	1,537,308	1,537,308	0	805,078	805,078
1	359000	Roads & Trails	0	2,012,046	2,012,046	0	1,320,506	1,320,506	0	691,540	691,540
		TOTAL TRANSMISSION PLANT	0	646,632,454	646,632,454	0	424,384,880	424,384,880	0	222,247,574	222,247,574
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	5,346,203	0	5,346,203	3,893,885	0	3,893,885	1,452,318	0	1,452,318
99	360400	Land Easements	2,491,385	0	2,491,385	335,296	0	335,296	2,156,089	0	2,156,089
99	361000	Structures & Improvements	20,580,464	0	20,580,464	14,084,943	0	14,084,943	6,495,521	0	6,495,521
3	362000	Station Equipment	123,931,625	2,085,819	126,017,444	80,058,746	1,501,039	81,559,785	43,872,879	584,780	44,457,659
99	363000	Energy Storage Equipment	2,476,040	0	2,476,040	2,476,040	0	2,476,040	0	0	0
99	364000	Poles, Towers, & Fixtures	342,035,894	0	342,035,894	217,320,131	0	217,320,131	124,715,763	0	124,715,763
99	365000	Overhead Conductors & Devices	215,814,010	0	215,814,010	134,772,202	0	134,772,202	81,041,808	0	81,041,808
99	366000	Underground Conduit	99,398,299	0	99,398,299	63,263,449	0	63,263,449	36,134,850	0	36,134,850
99	367000	Underground Conductors & Devices	175,135,946	0	175,135,946	113,254,125	0	113,254,125	61,881,821	0	61,881,821
99	368000	Line Transformers	235,584,773	0	235,584,773	160,795,695	0	160,795,695	74,789,078	0	74,789,078
99	369XXX	Services	152,549,631	0	152,549,631	99,881,544	0	99,881,544	52,668,087	0	52,668,087
99	370000	Meters	49,723,593	0	49,723,593	27,257,873	0	27,257,873	22,465,720	0	22,465,720
99	373XXX	Street Light & Signal Systems	51,766,900	0	51,766,900	34,222,035	0	34,222,035	17,544,865	0	17,544,865
		TOTAL DISTRIBUTION PLANT	1,476,834,763	2,085,819	1,478,920,582	951,615,964	1,501,039	953,117,003	525,218,799	584,780	525,803,579
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,418,128	7,573,548	8,991,676	712,702	5,153,042	5,865,744	705,426	2,420,506	3,125,932
4	390XXX	Structures & Improvements	13,396,085	77,949,168	91,345,253	6,605,498	53,036,614	59,642,112	6,790,587	24,912,554	31,703,141
4	391XXX	Office Furniture & Equipment	3,487,904	52,582,801	56,070,705	3,406,469	35,777,338	39,183,807	81,435	16,805,463	16,886,898
4	392XXX	Transportation Equipment	26,140,441	14,428,294	40,568,735	19,014,704	9,817,011	28,831,715	7,125,737	4,611,283	11,737,020
4	393000	Stores Equipment	258,152	3,006,792	3,264,944	116,999	2,045,821	2,162,820	141,153	960,971	1,102,124
4	394000	Tools, Shop & Garage Equipment	1,959,005	11,028,590	12,987,595	928,516	7,503,853	8,432,369	1,030,489	3,524,737	4,555,226
4	394100	Electric Charging Stations	0	51,139	51,139	0	34,795	34,795	0	16,344	16,344
4	395000	Laboratory Equipment	253,392	619,441	872,833	218,672	421,468	640,140	34,720	197,973	232,693
4	396XXX	Power Operated Equipment	25,950,221	9,050,485	35,000,706	15,640,015	6,157,950	21,797,965	10,310,206	2,892,535	13,202,741
4	397XXX	Communications Equipment	21,362,367	74,646,048	96,008,415	12,599,936	50,789,171	63,389,107	8,762,431	23,856,877	32,619,308
4	398000	Miscellaneous Equipment	6,212	398,110	404,322	3,913	270,874	274,787	2,299	127,236	129,535
		TOTAL GENERAL PLANT	94,231,907	251,334,416	345,566,323	59,247,424	171,007,937	230,255,361	34,984,483	80,326,479	115,310,962
		TOTAL PLANT IN SERVICE	1,576,918,916	2,350,629,156	3,927,548,072	1,016,617,015	1,551,795,140	2,568,412,155	560,301,901	798,834,016	1,359,135,917

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended March 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
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(290,584,879)	(290,584,879)	0	(190,710,856)	(190,710,856)	0	(99,874,023)	(99,874,023)
E-ADEP		Hydro Production Plant	0	(140,682,604)	(140,682,604)	0	(92,329,993)	(92,329,993)	0	(48,352,611)	(48,352,611)
E-ADEP		Other Production Plant	0	(104,701,070)	(104,701,070)	0	(68,715,312)	(68,715,312)	0	(35,985,758)	(35,985,758)
E-ADEP		Transmission Plant	0	(203,553,558)	(203,553,558)	0	(133,592,200)	(133,592,200)	0	(69,961,358)	(69,961,358)
E-ADEP		Distribution Plant	(468,770,653)	(42,040)	(468,812,693)	(288,699,309)	(30,254)	(288,729,563)	(180,071,344)	(11,786)	(180,083,130)
E-ADEP		General Plant	(33,781,119)	(84,671,614)	(118,452,733)	(21,171,584)	(57,610,566)	(78,782,150)	(12,609,535)	(27,061,048)	(39,670,583)
TOTAL ACCUMULATED DEPRECIATION			(502,551,772)	(824,235,765)	(1,326,787,537)	(309,870,893)	(542,989,181)	(852,860,074)	(192,680,879)	(281,246,584)	(473,927,463)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(10,597,342)	(10,597,342)	0	(6,955,035)	(6,955,035)	0	(3,642,307)	(3,642,307)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(181,736)	0	(181,736)	(181,736)	0	(181,736)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,086,578)	(1,086,578)	0	(737,807)	(737,807)	0	(348,771)	(348,771)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,843,292)	(26,647,476)	(29,490,768)	(2,794,310)	(18,130,943)	(20,925,253)	(48,982)	(8,516,533)	(8,565,515)
E-AAAMT		General Plant - 390200, 396200	(120,778)	(256,361)	(377,139)	(117,217)	(174,428)	(291,645)	(3,561)	(81,933)	(85,494)
TOTAL ACCUMULATED AMORTIZATION			(3,145,806)	(38,587,757)	(41,733,563)	(3,093,263)	(25,998,213)	(29,091,476)	(52,543)	(12,589,544)	(12,642,087)
TOTAL ACCUMULATED DEPR/AMORT			(505,697,578)	(862,823,522)	(1,368,521,100)	(312,964,156)	(568,987,394)	(881,951,550)	(192,733,422)	(293,836,128)	(486,569,550)
NET ELECTRIC UTILITY PLANT before DFIT			1,071,221,338	1,487,805,634	2,559,026,972	703,652,859	982,807,746	1,686,460,605	367,568,479	504,997,888	872,566,367
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(128,360)	(128,360)	0	(84,243)	(84,243)	0	(44,117)	(44,117)
12		ADFIT - Electric Plant In Service (282900)	0	(456,034,427)	(456,034,427)	0	(300,535,808)	(300,535,808)	0	(155,498,619)	(155,498,619)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(48,109,128)	(48,109,128)	0	(32,733,451)	(32,733,451)	0	(15,375,677)	(15,375,677)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(389,722)	(389,722)	0	(265,167)	(265,167)	0	(124,555)	(124,555)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(11,706,767)	(11,706,767)	0	(7,683,151)	(7,683,151)	0	(4,023,616)	(4,023,616)
1		ADFIT - CDA Settlement Costs (283333)	0	383,425	383,425	0	251,642	251,642	0	131,783	131,783
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,206,376)	(3,206,376)	0	(2,113,066)	(2,113,066)	0	(1,093,310)	(1,093,310)
TOTAL ACCUMULATED DFIT			0	(519,191,355)	(519,191,355)	0	(343,163,244)	(343,163,244)	0	(176,028,111)	(176,028,111)
NET ELECTRIC UTILITY PLANT			1,071,221,338	968,614,279	2,039,835,617	703,652,859	639,644,502	1,343,297,361	367,568,479	328,969,777	696,538,256

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	3	Direct Distribution Operating Expense	100.000%	71.964%	28.036%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.902%	34.098%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Month Ended March 31, 2016
Average of Monthly Averages Basis

Report ID:
E-APL-1A

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	#####	968,614,279	2,039,835,617	703,652,859	639,644,502	1,343,297,361	367,568,479	328,969,777	696,538,256
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation	0	0	0	(547,381)	0	(547,381)	547,381	0	547,381
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(2,892,994)	0	(2,892,994)	(927,155)	0	(927,155)	(1,965,839)	0	(1,965,839)
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	7,623,104	0	7,623,104	4,870,654	0	4,870,654	2,752,450	0	2,752,450
99	ADFIT - Kettle Falls Disallowed (190420)	151,744	0	151,744	151,744	0	151,744	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,453,806	0	1,453,806	0	0	0	1,453,806	0	1,453,806
99	ADFIT - Boulder Park Disallowed (190040)	401,168	0	401,168	0	0	0	401,168	0	401,168
99	Investment in WNP3 Exchange Power (124900, 12493)	8,472,631	0	8,472,631	8,472,631	0	8,472,631	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,522,705)	0	(1,522,705)	(1,522,705)	0	(1,522,705)	0	0	0
99	CDA Lake Settlement - WA (182382)	716,223	0	716,223	716,223	0	716,223	0	0	0
99	CDA Lake Settlement - ID (186382)	140,678	0	140,678	0	0	0	140,678	0	140,678
99	ADFIT - CDA Lake Settlement - Direct (283382)	(299,917)	0	(299,917)	(250,679)	0	(250,679)	(49,238)	0	(49,238)
99	CDA CDR Fund - Direct (182324)	52,098	0	52,098	52,098	0	52,098	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	369,750	0	369,750	343,423	0	343,423	26,327	0	26,327
99	ADFIT - Spokane River Relicensing (283322)	(129,388)	0	(129,388)	(120,179)	0	(120,179)	(9,209)	0	(9,209)
99	Spokane River PM&Es (182323)	340,677	0	340,677	218,071	0	218,071	122,606	0	122,606
99	ADFIT - Spokane River PM&Es (283323)	(119,261)	0	(119,261)	(76,349)	0	(76,349)	(42,912)	0	(42,912)
99	Montana Riverbed Settlement (186360)	731,000	0	731,000	535,629	0	535,629	195,371	0	195,371
99	ADFIT - Montana Riverbed Settlement (283365)	(256,330)	0	(256,330)	(187,951)	0	(187,951)	(68,379)	0	(68,379)
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,039,319)	(51)	(2,039,370)	(506,319)	(35)	(506,354)	(1,533,000)	(16)	(1,533,016)
99	Customer Deposits (235199)	(1,655,823)	0	(1,655,823)	(1,655,823)	0	(1,655,823)	0	0	0
C-WKC	Working Capital	76,408,968	39,508,562	115,917,530	76,408,968	0	76,408,968	0	39,508,562	39,508,562
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	80,614,936	39,508,511	120,123,447	81,838,174	(35)	81,838,139	(1,223,238)	39,508,546	38,285,308
	NET RATE BASE	#####	1,008,122,790	2,159,959,064	785,491,033	639,644,467	1,425,135,500	366,345,241	368,478,323	734,823,564

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended March 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	Production/Transmission Ratio	65.630%	34.370%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3	Direct Distribution Operating Expe	71.964%	28.036%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.040%	31.960%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended March 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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000)	ED-AN	76,533	76,533			76,533	76,533		50,229	50,229		26,304	26,304		
1	Misc Intangible Plt (30300)	ED-AN	20,049	20,049			20,049	20,049		13,158	13,158		6,891	6,891		
Total Production/Transmission			96,582	96,582			96,582	96,582		63,387	63,387		33,195	33,195		
Distribution																
	Franchises (302000)	ED-WA	2,013	2,013		2,013		2,013	2,013		2,013					
	Misc Intangible Plt (30300)	ED-WA	237	237		237		237	237		237					
Total Distribution			2,250	2,250		2,250		2,250	2,250		2,250					
General Plant - 303000																
7,4		CD-AA	49,905	35,595	9,960	4,350		35,595	35,595		24,219	24,219	11,376	11,376		
9,1		CD-AN	811	637	174			637	637		418	418	219	219		
		GD-ID	1,245		1,245											
		GD-WA	2,072		2,072											
		GD-OR	1,542			1,542										
Total General Plant - 303000			55,575	36,232	13,451	5,892		36,232	36,232		24,637	24,637	11,595	11,595		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	1,826,701	1,302,913	364,573	159,215		1,302,913	1,302,913		886,502	886,502	416,411	416,411		
9,4		CD-AN	763	599	164			599	599		408	408	191	191		
9,4		CD-ID	1,551	1,217	334											
4		ED-AN	49,331	49,331			1,217	49,331	49,331		33,565	33,565	15,766	15,766		
		ED-ID	396	396				396	396				396	396		
		ED-WA	79,230	79,230				79,230	79,230	79,230		79,230				
8		GD-AA	26,519		18,466	8,053										
		GD-AN	0		0											
		GD-OR	0			0										
Total Miscellaneous IT Intangible Plt - 3031XX			1,984,491	1,433,686	383,537	167,268		80,843	1,352,843	1,433,686	79,230	920,475	999,705	1,613	432,368	433,981
Gas Underground Storage																
		GD-AN	19		19											
Total Gas Underground Storage			19		19											
General Plant - 390200, 396200																
7,4		CD-AA	2,219	1,583	443	193		1,583	1,583		1,077	1,077	506	506		
4		ED-AN	3,776	3,776				3,776	3,776		2,569	2,569	1,207	1,207		
		GD-OR	0			0										
Total General Plant - 390200, 396200			5,995	5,359	443	193		5,359	5,359		3,646	3,646	1,713	1,713		
Total Amortization Expense			2,144,912	1,574,109	397,450	173,353		83,093	1,491,016	1,574,109	81,480	1,012,145	1,093,625	1,613	478,871	480,484

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	Production/Transmission Rat	65.630%	34.370%					
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	68.040%	31.960%					
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%									

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended March 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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(290,584,879)	(290,584,879)			(290,584,879)	(290,584,879)		(190,710,856)	(190,710,856)		(99,874,023)	(99,874,023)	
1	Hydro (ED-AN)	(140,682,604)	(140,682,604)			(140,682,604)	(140,682,604)		(92,329,993)	(92,329,993)		(48,352,611)	(48,352,611)	
1	Other (ED-AN)	(104,701,070)	(104,701,070)			(104,701,070)	(104,701,070)		(68,715,312)	(68,715,312)		(35,985,758)	(35,985,758)	
Total Electric Production		(535,968,553)	(535,968,553)			(535,968,553)	(535,968,553)		(351,756,161)	(351,756,161)		(184,212,392)	(184,212,392)	
Electric Transmission														
1	ED-AN	(203,553,558)	(203,553,558)			(203,553,558)	(203,553,558)		(133,592,200)	(133,592,200)		(69,961,358)	(69,961,358)	
Total Electric Transmissic		(203,553,558)	(203,553,558)			(203,553,558)	(203,553,558)		(133,592,200)	(133,592,200)		(69,961,358)	(69,961,358)	
Electric Distribution														
3	ED-AN	(42,040)	(42,040)				(42,040)		(30,254)	(30,254)		(11,786)	(11,786)	
	ED-ID	(180,071,344)	(180,071,344)			(180,071,344)	(180,071,344)				(180,071,344)		(180,071,344)	
	ED-WA	(288,699,309)	(288,699,309)			(288,699,309)	(288,699,309)	(288,699,309)		(288,699,309)				
Total Electric Distribution		(468,812,693)	(468,812,693)			(468,770,653)	(42,040)	(468,812,693)	(288,699,309)	(30,254)	(288,729,563)	(180,071,344)	(11,786)	(180,083,130)
Gas Underground Storage														
	GD-AN	(14,234,652)		(14,234,652)										
	GD-OR	(773,560)					(773,560)							
Total Gas Underground S		(15,008,212)		(14,234,652)			(773,560)							
Gas Distribution														
	GD-AN	(1,586,605)		(1,586,605)										
	GD-ID	(64,562,033)		(64,562,033)										
	GD-WA	(125,714,238)		(125,714,238)										
	GD-OR	(98,586,918)					(98,586,918)							
Total Gas Distribution		(290,449,794)		(191,862,876)			(98,586,918)							
General Plant														
4	ED-AN	(42,106,295)	(42,106,295)				(42,106,295)		(28,649,123)	(28,649,123)		(13,457,172)	(13,457,172)	
	ED-ID	(8,240,066)	(8,240,066)			(8,240,066)	(8,240,066)				(8,240,066)		(8,240,066)	
	ED-WA	(18,855,962)	(18,855,962)			(18,855,962)	(18,855,962)	(18,855,962)		(18,855,962)				
7,4	CD-AA	(47,719,431)	(34,036,361)	(9,523,844)	(4,159,226)		(34,036,361)		(23,158,340)	(23,158,340)		(10,878,021)	(10,878,021)	
9,4	CD-AN	(10,867,268)	(8,528,958)	(2,338,310)			(8,528,958)		(5,803,103)	(5,803,103)		(2,725,855)	(2,725,855)	
9	CD-ID	(5,567,408)	(4,369,469)	(1,197,939)		(4,369,469)	(4,369,469)				(4,369,469)		(4,369,469)	
9	CD-WA	(2,950,476)	(2,315,622)	(634,854)		(2,315,622)	(2,315,622)	(2,315,622)		(2,315,622)				
8	GD-AA	(1,974,428)		(1,374,873)	(599,555)									
	GD-AN	(2,239,042)		(2,239,042)										
	GD-ID	(1,467,327)		(1,467,327)										
	GD-WA	(5,207,481)		(5,207,481)										
	GD-OR	(4,383,470)			(4,383,470)									
Total General Plant		(151,578,654)	(118,452,733)	(23,983,670)	(9,142,251)	(33,781,119)	(84,671,614)	(118,452,733)	(21,171,584)	(57,610,566)	(78,782,150)	(12,609,535)	(27,061,048)	(39,670,583)
Total Accumulated Depr		(1,665,371,464)	(1,326,787,537)	(230,081,198)	(108,502,729)	(502,551,772)	(824,235,765)	(1,326,787,537)	(309,870,893)	(542,989,181)	(852,860,074)	(192,680,879)	(281,246,584)	(473,927,463)

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	Production/Transmission Ratio	65.630%		34.370%				
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3	Direct Distribution Operating Expense	71.964%		28.036%				
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.040%		31.960%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended March 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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(9,414,288)	(9,414,288)			(9,414,288)	(9,414,288)		(6,178,597)	(6,178,597)		(3,235,691)	(3,235,691)	
1	Misc Intangible Plt (3030 ED-AN)	(1,183,054)	(1,183,054)			(1,183,054)	(1,183,054)		(776,438)	(776,438)		(406,616)	(406,616)	
Total Production/Transmission		(10,597,342)	(10,597,342)			(10,597,342)	(10,597,342)		(6,955,035)	(6,955,035)		(3,642,307)	(3,642,307)	
Distribution														
	Franchises (302000) ED-WA	(150,267)	(150,267)			(150,267)	(150,267)	(150,267)		(150,267)				
	Misc Intangible Plt (3030 ED-WA)	(31,469)	(31,469)			(31,469)	(31,469)	(31,469)		(31,469)				
Total Distribution		(181,736)	(181,736)			(181,736)	(181,736)	(181,736)		(181,736)				
General Plant - 303000														
7,4	CD-AA	(1,436,098)	(1,024,312)	(286,616)	(125,170)	(1,024,312)	(1,024,312)		(696,942)	(696,942)		(327,370)	(327,370)	
9,1	CD-AN	(79,337)	(62,266)	(17,071)		(62,266)	(62,266)		(40,865)	(40,865)		(21,401)	(21,401)	
	GD-ID	(59,619)		(59,619)										
	GD-WA	(146,746)		(146,746)										
	GD-OR	(76,807)			(76,807)									
Total General Plant - 303000		(1,798,607)	(1,086,578)	(510,052)	(201,977)	(1,086,578)	(1,086,578)		(737,807)	(737,807)		(348,771)	(348,771)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(36,109,018)	(25,755,118)	(7,206,638)	(3,147,262)	(25,755,118)	(25,755,118)		(17,523,782)	(17,523,782)		(8,231,336)	(8,231,336)	
9,4	CD-AN	(27,335)	(21,453)	(5,882)		(21,453)	(21,453)		(14,597)	(14,597)		(6,856)	(6,856)	
9	CD-ID	(38,234)	(30,007)	(8,227)		(30,007)	(30,007)	(30,007)				(30,007)	(30,007)	
4	ED-AN	(870,905)	(870,905)			(870,905)	(870,905)		(592,564)	(592,564)		(278,341)	(278,341)	
	ED-ID	(18,975)	(18,975)			(18,975)	(18,975)					(18,975)	(18,975)	
	ED-WA	(2,794,310)	(2,794,310)			(2,794,310)	(2,794,310)	(2,794,310)						
8	GD-AA	(1,002,769)		(698,268)	(304,501)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(40,861,546)	(29,490,768)	(7,919,015)	(3,451,763)	(2,843,292)	(26,647,476)	(29,490,768)	(2,794,310)	(18,130,943)	(20,925,253)	(48,982)	(8,516,533)	(8,565,515)
Gas Underground Storage														
	GD-AN	(240,134)		(240,134)										
Total Gas Underground Storage		(240,134)		(240,134)										
General Plant - 390200, 396200														
7,4	CD-AA	(249,445)	(177,919)	(49,784)	(21,742)	(177,919)	(177,919)		(121,056)	(121,056)		(56,863)	(56,863)	
9	CD-ID	(4,537)	(3,561)	(976)		(3,561)	(3,561)				(3,561)		(3,561)	
9	CD-WA	(8,332)	(6,539)	(1,793)		(6,539)	(6,539)	(6,539)						
4	ED-AN	(78,442)	(78,442)			(78,442)	(78,442)		(53,372)	(53,372)		(25,070)	(25,070)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)						
	GD-WA	(1,863)		(1,863)										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(453,297)	(377,139)	(54,416)	(21,742)	(120,778)	(256,361)	(377,139)	(117,217)	(174,428)	(291,645)	(3,561)	(81,933)	(85,494)
Total Accumulated Amortization		(54,132,662)	(41,733,563)	(8,723,617)	(3,675,482)	(3,145,806)	(38,587,757)	(41,733,563)	(3,093,263)	(25,998,213)	(29,091,476)	(52,543)	(12,589,544)	(12,642,087)

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 Production/Transmission Ratio	65.630%	34.370%
8 Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4 Jurisdictional 4-Factor Ratio	68.040%	31.960%
9 Elec/Gas North 4-Factor	78.482%	21.518%	0.000%			

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

AVISTA UTILITIES

Electric 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
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	10,258,368	0	0	7,316,884	7,316,884	0	0	2,047,365	2,047,365	0	894,119	894,119
9	CD-WA / ID / AN	1,625,996	699,092	343,147	233,891	1,276,130	191,664	94,078	64,124	349,866	0	0	0
	TOTAL ACCOUNT	13,608,736	712,703	705,426	7,573,549	8,991,678	668,828	94,078	2,111,489	2,874,395	848,544	894,119	1,742,663
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,717,495	1,052,423	2,159,223	4,505,849	7,717,495	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,241,302	0	0	0	0	2,241,302	0	0	2,241,302	0	0	0
99	GD-OR / AS	3,605,776	0	0	0	0	0	0	0	0	3,605,776	0	3,605,776
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	91,801,178	0	0	65,478,108	65,478,108	0	0	18,321,679	18,321,679	0	8,001,391	8,001,391
9	CD-WA / ID / AN	23,125,581	5,553,075	4,631,364	7,965,211	18,149,650	1,522,438	1,269,741	2,183,752	4,975,931	0	0	0
	TOTAL ACCOUNT	128,491,332	6,605,498	6,790,587	77,949,168	91,345,253	3,763,740	1,269,741	20,505,431	25,538,912	3,605,776	8,001,391	11,607,167
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	9,197,287	3,376,203	14,649	5,806,435	9,197,287	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	627,683	0	0	0	0	0	0	437,081	437,081	0	190,602	190,602
7	CD-AA	65,475,389	0	0	46,700,976	46,700,976	0	0	13,067,578	13,067,578	0	5,706,835	5,706,835
9	CD-WA / ID / AN	219,719	30,266	66,785	75,391	172,442	8,298	18,310	20,669	47,277	0	0	0
	TOTAL ACCOUNT	75,526,728	3,406,469	81,434	52,582,802	56,070,705	8,298	18,310	13,531,978	13,558,586	0	5,897,437	5,897,437
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	35,602,977	17,277,316	6,239,323	12,086,338	35,602,977	0	0	0	0	0	0	0
99	GD-WA / ID / AN	10,757,956	0	0	0	0	6,848,352	2,322,915	1,586,689	10,757,956	0	0	0
99	GD-OR / AS	3,690,790	0	0	0	0	0	0	0	0	3,690,790	0	3,690,790
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	606,673	0	0	432,715	432,715	0	0	121,080	121,080	0	52,878	52,878
9	CD-WA / ID / AN	5,775,825	1,737,387	886,414	1,909,240	4,533,041	476,324	243,020	523,440	1,242,784	0	0	0
	TOTAL ACCOUNT	56,434,221	19,014,703	7,125,737	14,428,293	40,568,733	7,324,676	2,565,935	2,231,209	12,121,820	3,690,790	52,878	3,743,668

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

AVISTA UTILITIES

Electric 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	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
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	3,649,754	106,259	126,409	2,631,769	2,864,437	29,132	34,656	721,529	785,317	0	0	
		TOTAL ACCOUNT	4,191,758	116,998	141,154	3,006,791	3,264,943	113,403	34,656	721,529	869,588	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,675,986	910,552	267,539	2,497,895	3,675,986	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,681,208	0	0	0	0	1,957,091	362,138	361,979	2,681,208	0	0	0
99		GD-OR / AS	965,091	0	0	0	0	0	0	0	0	965,091	0	965,091
8		GD-AA	2,769,288	0	0	0	0	0	0	1,928,366	1,928,366	0	840,922	840,922
7		CD-AA	11,708,522	0	0	8,351,220	8,351,220	0	0	2,336,787	2,336,787	0	1,020,515	1,020,515
9		CD-WA / ID / AN	1,223,690	17,964	762,950	179,475	960,389	4,925	209,171	49,205	263,301	0	0	0
		TOTAL ACCOUNT	23,023,785	928,516	1,030,489	11,028,590	12,987,595	1,962,016	571,309	4,676,337	7,209,662	965,091	1,861,437	2,826,528
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	51,139	0	0	51,139	51,139	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	0	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	0
7		CD-AA	0	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	0
		TOTAL ACCOUNT	51,139	0	0	51,139	51,139	0	0	0	0	0	0	0
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	582,186	216,475	34,018	331,693	582,186	0	0	0	0	0	0	0
99		GD-WA / ID / AN	140,249	0	0	0	0	15,240	4,970	120,039	140,249	0	0	0
99		GD-OR / AS	50,178	0	0	0	0	0	0	0	0	50,178	0	50,178
8		GD-AA	240,989	0	0	0	0	0	0	167,810	167,810	0	73,179	73,179
7		CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0	31,000	31,000
9		CD-WA / ID / AN	47,099	2,197	701	34,067	36,965	602	192	9,340	10,134	0	0	0
		TOTAL ACCOUNT	1,416,364	218,672	34,719	619,440	872,831	15,842	5,162	368,172	389,176	50,178	104,179	154,357
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	33,408,383	15,385,665	9,998,617	8,024,101	33,408,383	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,769,695	0	0	0	0	2,934,604	1,004,597	830,494	4,769,695	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	376,943	376,943	0	0	105,474	105,474	0	46,062	46,062
9		CD-WA / ID / AN	1,548,590	254,350	311,589	649,441	1,215,380	69,733	85,426	178,051	333,210	0	0	0
		TOTAL ACCOUNT	40,298,981	15,640,015	10,310,206	9,050,485	35,000,706	3,004,337	1,090,023	1,114,019	5,208,379	43,834	46,062	89,896

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

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** ***** GAS NORTH ***** ***** OREGON GAS *****

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric 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
	397XXX Communication Equipment												
99	ED-WA / ID / AN	61,616,667	12,015,884	5,577,302	44,023,481	61,616,667	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,245,288	0	0	0	0	692,194	553,094	0	1,245,288	0	0	0
99	GD-OR / AS	1,222,575	0	0	0	0	0	0	0	0	1,222,575	0	1,222,575
8	GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514
7	CD-AA	35,836,533	0	0	25,560,766	25,560,766	0	0	7,152,255	7,152,255	0	3,123,512	3,123,512
9	CD-WA/ ID / AN	11,252,098	584,053	3,185,129	5,061,802	8,830,984	160,125	873,239	1,387,750	2,421,114	0	0	0
	TOTAL ACCOUNT	112,166,093	12,599,937	8,762,431	74,646,049	96,008,417	852,319	1,426,333	9,231,423	11,510,075	1,222,575	3,425,026	4,647,601
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	86,724	0	2,299	84,425	86,724	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	434,297	0	0	309,767	309,767	0	0	86,677	86,677	0	37,853	37,853
9	CD-WA/ ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	0
	TOTAL ACCOUNT	533,366	3,913	2,299	398,110	404,322	1,073	0	87,751	88,824	2,367	37,853	40,220
	TOTAL GENERAL PLANT	455,742,503	59,247,424	34,984,482	251,334,416	345,566,322	17,714,532	7,075,547	54,579,338	79,369,417	10,486,382	20,320,382	30,806,764

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.326%	19.958%	8.716%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.634%	30.366%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.482%	21.518%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Electric 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
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,470,561	153,179	0	10,317,382	10,470,561	0	0	0	0	0		
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0		
99		GD-OR / AS	1,000,046	0	0	0	0	0	0	0	0	1,000,046		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	8,982,790	0	0	6,407,065	6,407,065	0	0	1,792,785	1,792,785	0		
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0		
		TOTAL ACCOUNT	22,449,654	153,179	0	16,876,750	17,029,929	1,022,594	779,605	1,834,540	3,636,739	1,000,046	782,940	1,782,986
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	8,009,473	4,997,744	23,524	2,988,205	8,009,473	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	1,678,738	0	0	0	0	0	0	1,168,972	1,168,972	0	509,766	
7		CD-AA	52,995,005	0	0	37,799,217	37,799,217	0	0	10,576,743	10,576,743	0	4,619,045	
9		CD-WA / ID / AN	142,865	0	75,095	37,030	112,125	0	20,588	10,152	30,740	0	0	
		TOTAL ACCOUNT	62,826,081	4,997,744	98,619	40,824,452	45,920,815	0	20,588	11,755,867	11,776,455	0	5,128,811	5,128,811
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	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	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	5,741,561	0	0	4,095,226	4,095,226	0	0	1,145,901	1,145,901	0	500,434	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,741,561	0	0	4,095,226	4,095,226	0	0	1,145,901	1,145,901	0	500,434	500,434
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	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	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	96,045,180	0	0	68,505,185	68,505,185	0	0	19,168,697	19,168,697	0	8,371,298	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	96,045,180	0	0	68,505,185	68,505,185	0	0	19,168,697	19,168,697	0	8,371,298	8,371,298
	TOTAL		187,062,476	5,150,923	98,619	130,301,613	135,551,155	1,022,594	800,193	33,905,005	35,727,792	1,000,046	14,783,483	15,783,529

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%	71.326%	19.958%	8.716%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.634%	30.366%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.482%	21.518%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended March 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	CD-AA	(66,749,068)	(47,609,440)	(13,321,779)	(5,817,849)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(636,683)	(499,688)	(136,995)	0
7	283750	CD-AA	(546,395)	(389,722)	(109,049)	(47,624)
Total			<u>(67,932,146)</u>	<u>(48,498,850)</u>	<u>(13,567,823)</u>	<u>(5,865,473)</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.326%	19.958%	8.716%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.634%	30.366%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.482%	21.518%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended March 31, 2016
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Electric 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			2,771,721	2,771,721					2,771,721
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			0	0					0
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			(226)	(226)					(226)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			0	0					0
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	97,064,658	48,430,911		145,495,569	76,408,968	39,508,562	20,655,690	8,922,349	
TOTAL		97,064,658	48,430,911	2,771,495	148,267,064	76,408,968	39,508,562	20,655,690	8,922,349	2,771,495

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						