

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months 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)	161,210,856	105,675,362	55,535,494
	Adjustments			
	Adjusted Net Operating Income (Loss)	161,210,856	105,675,362	55,535,494
E-APL	Electric Net Rate Base	2,057,489,564	1,362,341,568	695,147,996
	<b>RATE OF RETURN</b>	<b>7.835%</b>	<b>7.757%</b>	<b>7.989%</b>

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months 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 - AMA Percent	04-01-2015 thru 03-31-2016	371,316 100.000%	243,725 65.638%	127,591 34.362%
3	E-OPS	Direct Distribution Operating Expense Percent	04-01-2015 thru 03-31-2016	27,431,272 100.000%	18,367,014 66.956%	9,064,258 33.044%
	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: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months 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
		<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	0
		<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>34.863%</b>
		<b>Average (CD AA)</b>		<b>100.000%</b>	<b>71.326%</b>	<b>19.958%</b>	<b>8.716%</b>

7

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months 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: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months 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					
		Direct O & M Accts 500 - 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 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 Percentage		610,340	374,962	235,378	0
				100.000%	61.435%	38.565%	0.000%
		Net Direct Plant Percentage		2,706,279,542	2,286,953,784	419,325,758	0
				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 Percent	03-01-2015 thru 03-31-2016	971,483,711	635,168,741	336,314,970	
				100.000%	65.381%	34.619%	
11		Book Depreciation Percent	04-01-2015 thru 03-31-2016	96,532,859	62,608,010	33,924,849	
				100.000%	64.857%	35.143%	

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	03-01-2015 thru 03-31-2016	2,463,658,311 100.000%	1,620,193,460 65.764%	843,464,851 34.236%
13	E-PLT	Net Electric General Plant - AMA Percent	03-01-2015 thru 03-31-2016	215,209,211 100.000%	143,713,942 66.779%	71,495,269 33.221%
14		Net Allocated Schedule M's - AMA Percent	04-01-2015 thru 03-31-2016	-211,991,618 100.000%	-136,437,296 64.360%	-75,554,322 35.640%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months 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	338,477,609	0	338,477,609	228,719,784	0	228,719,784	109,757,825	0	109,757,825
99	442200	Commercial - Firm & Int.	308,809,095	0	308,809,095	218,885,873	0	218,885,873	89,923,222	0	89,923,222
1	442300	Industrial	109,708,303	0	109,708,303	62,788,653	0	62,788,653	46,919,650	0	46,919,650
99	444000	Public Street & Highway Lighting	7,643,480	0	7,643,480	5,152,238	0	5,152,238	2,491,242	0	2,491,242
99	448000	Interdepartmental Revenue	1,192,165	0	1,192,165	934,610	0	934,610	257,555	0	257,555
99	499XXX	Unbilled Revenue	1,813,891	0	1,813,891	1,542,281	0	1,542,281	271,610	0	271,610
		TOTAL SALES TO ULTIMATE CUSTOMERS	767,644,543	0	767,644,543	518,023,439	0	518,023,439	249,621,104	0	249,621,104
1	447XXX	Sales for Resale	0	129,771,850	129,771,850	0	85,169,265	85,169,265	0	44,602,585	44,602,585
		TOTAL SALES OF ELECTRICITY	767,644,543	129,771,850	897,416,393	518,023,439	85,169,265	603,192,704	249,621,104	44,602,585	294,223,689
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(4,571,200)	0	(4,571,200)	(2,372,813)	0	(2,372,813)	(2,198,387)	0	(2,198,387)
99	451000	Miscellaneous Service Revenue	307,818	0	307,818	190,725	0	190,725	117,093	0	117,093
1	453000	Sales of Water & Water Power	0	396,338	396,338	0	260,117	260,117	0	136,221	136,221
1	454000	Rent from Electric Property	2,558,896	95,404	2,654,300	1,576,578	62,614	1,639,192	982,318	32,790	1,015,108
1	456XXX	Other Electric Revenues	7,596,608	98,123,622	105,720,230	5,164,838	64,398,533	69,563,371	2,431,770	33,725,089	36,156,859
		TOTAL OTHER OPERATING REVENUE	5,892,122	98,615,364	104,507,486	4,559,328	64,721,264	69,280,592	1,332,794	33,894,100	35,226,894
		TOTAL ELECTRIC REVENUE	773,536,665	228,387,214	1,001,923,879	522,582,767	149,890,529	672,473,296	250,953,898	78,496,685	329,450,583

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months 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
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	2,205	280,639	282,844	2,205	184,183	186,388	0	96,456	96,456
1	501XXX	Fuel	0	31,679,753	31,679,753	0	20,791,422	20,791,422	0	10,888,331	10,888,331
1	502000	Steam Expense	0	5,146,234	5,146,234	0	3,377,473	3,377,473	0	1,768,761	1,768,761
1	505000	Electric Expense	0	1,229,910	1,229,910	0	807,190	807,190	0	422,720	422,720
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,335,126	3,335,126	0	2,188,843	2,188,843	0	1,146,283	1,146,283
1	507000	Rent	0	34,723	34,723	0	22,789	22,789	0	11,934	11,934
MAINTENANCE											
1	510000	Supervision & Engineering	0	589,418	589,418	0	386,835	386,835	0	202,583	202,583
1	511000	Structures	0	729,278	729,278	0	478,625	478,625	0	250,653	250,653
1	512000	Boiler Plant	0	4,857,196	4,857,196	0	3,187,778	3,187,778	0	1,669,418	1,669,418
1	513000	Electric Plant	0	664,200	664,200	0	435,914	435,914	0	228,286	228,286
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	903,005	903,005	0	592,642	592,642	0	310,363	310,363
TOTAL STEAM POWER GENERATION EXP			2,205	49,449,482	49,451,687	2,205	32,453,694	32,455,899	0	16,995,788	16,995,788
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,360,629	2,360,629	0	1,549,281	1,549,281	0	811,348	811,348
1	536000	Water for Power	0	1,299,772	1,299,772	0	853,040	853,040	0	446,732	446,732
1	537000	Hydraulic Expense	4,277,441	2,859,764	7,137,205	2,775,054	1,876,863	4,651,917	1,502,387	982,901	2,485,288
1	538000	Electric Expense	0	6,715,932	6,715,932	0	4,407,666	4,407,666	0	2,308,266	2,308,266
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	843,168	843,168	0	553,371	553,371	0	289,797	289,797
1	540000	Rent	0	1,280,433	1,280,433	0	840,348	840,348	0	440,085	440,085
1	540100	MT Trust Funds Land Settlement Rents	5,674,493	0	5,674,493	3,688,322	0	3,688,322	1,986,171	0	1,986,171
MAINTENANCE											
1	541000	Supervision & Engineering	0	1,605,857	1,605,857	0	1,053,924	1,053,924	0	551,933	551,933
1	542000	Structures	0	352,645	352,645	0	231,441	231,441	0	121,204	121,204
1	543000	Reservoirs, Dams, & Waterways	0	1,029,841	1,029,841	0	675,885	675,885	0	353,956	353,956
1	544000	Electric Plant	0	2,635,307	2,635,307	0	1,729,552	1,729,552	0	905,755	905,755
1	545000	Miscellaneous Hydraulic Plant	0	669,548	669,548	0	439,424	439,424	0	230,124	230,124
TOTAL HYDRO POWER GENERATION EXP			9,951,934	21,652,896	31,604,830	6,463,376	14,210,795	20,674,171	3,488,558	7,442,101	10,930,659
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,303,222	1,303,222	0	855,305	855,305	0	447,917	447,917
1	547XXX	Fuel	0	94,975,930	94,975,930	0	62,332,703	62,332,703	0	32,643,227	32,643,227
1	548000	Generation Expense	0	2,230,878	2,230,878	0	1,464,125	1,464,125	0	766,753	766,753
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	438,941	438,941	0	288,077	288,077	0	150,864	150,864
1	550000	Rent	0	(33,315)	(33,315)	0	(21,865)	(21,865)	0	(11,450)	(11,450)
MAINTENANCE											
1	551000	Supervision & Engineering	0	482,598	482,598	0	316,729	316,729	0	165,869	165,869
1	552000	Structures	0	109,731	109,731	0	72,016	72,016	0	37,715	37,715
1	553000	Generating & Electric Equipment	0	2,174,485	2,174,485	0	1,427,115	1,427,115	0	747,370	747,370
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	248,696	248,696	0	163,219	163,219	0	85,477	85,477
TOTAL OTHER POWER GENERATION EXP			0	101,931,166	101,931,166	0	66,897,424	66,897,424	0	35,033,742	35,033,742



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For Twelve Months 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
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	0	159,999,115	159,999,115	0	105,007,419	105,007,419	0	54,991,696	54,991,696
1	556000	System Control & Load Dispatching	0	966,486	966,486	0	634,305	634,305	0	332,181	332,181
E-557	557XXX	Other Expense	1,636,511	73,222,973	74,859,484	(2,656,151)	48,056,237	45,400,086	4,292,662	25,166,736	29,459,398
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>1,636,511</b>	<b>234,188,574</b>	<b>235,825,085</b>	<b>(2,656,151)</b>	<b>153,697,961</b>	<b>151,041,810</b>	<b>4,292,662</b>	<b>80,490,613</b>	<b>84,783,275</b>
<b>TOTAL PRODUCTION OPERATING EXP</b>			<b>11,590,650</b>	<b>407,222,118</b>	<b>418,812,768</b>	<b>3,809,430</b>	<b>267,259,874</b>	<b>271,069,304</b>	<b>7,781,220</b>	<b>139,962,244</b>	<b>147,743,464</b>
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	0	2,288,015	2,288,015	0	1,501,624	1,501,624	0	786,391	786,391
1	561000	Load Dispatching	0	2,639,141	2,639,141	0	1,732,068	1,732,068	0	907,073	907,073
1	562000	Station Expense	0	507,697	507,697	0	333,202	333,202	0	174,495	174,495
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	377,485	377,485	0	247,743	247,743	0	129,742	129,742
1	565XXX	Transmission of Electricity by Others	0	17,457,163	17,457,163	0	11,457,136	11,457,136	0	6,000,027	6,000,027
1	566000	Miscellaneous Transmission Expense	0	2,450,993	2,450,993	0	1,608,587	1,608,587	0	842,406	842,406
1	567000	Rent	0	156,212	156,212	0	102,522	102,522	0	53,690	53,690
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	2,875	894,659	897,534	2,280	587,165	589,445	595	307,494	308,089
1	569000	Structures	6,834	737,046	743,880	637	483,723	484,360	6,197	253,323	259,520
1	570000	Station Equipment	2,015	1,256,977	1,258,992	97	824,954	825,051	1,918	432,023	433,941
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	28,914	1,169,832	1,198,746	16,868	767,761	784,629	12,046	402,071	414,117
1	572000	Underground Lines	3,046	773	3,819	0	507	507	3,046	266	3,312
1	573000	Service Miscellaneous	17,496	103,350	120,846	17,475	67,829	85,304	21	35,521	35,542
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>61,180</b>	<b>30,039,343</b>	<b>30,100,523</b>	<b>37,357</b>	<b>19,714,821</b>	<b>19,752,178</b>	<b>23,823</b>	<b>10,324,522</b>	<b>10,348,345</b>

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<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months 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	26,246,184	26,246,184	0	17,225,371	17,225,371	0	9,020,813	9,020,813
E-DEPX		Depreciation Expense-Transmission	0	11,201,813	11,201,813	0	7,351,750	7,351,750	0	3,850,063	3,850,063
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,158,594	1,158,594	0	760,385	760,385	0	398,209	398,209
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(141,516)	0	(141,516)	141,516	0	141,516
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	906,667	0	906,667	906,667	0	906,667	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	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,260	142,325	0	68,740	68,740
99	407326	Amortization of Spokane River TDG	29,306	0	29,306	0	0	0	29,306	0	29,306
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	32,719	32,719	0	21,473	21,473	0	11,246	11,246
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	2,348,646	0	2,348,646	1,005,957	0	1,005,957	1,342,689	0	1,342,689
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	167,148	0	167,148	0	0	0	167,148	0	167,148
99	407380	Amortization of Wartsila Generators	114,873	0	114,873	114,873	0	114,873	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	580,226	580,226	0	303,860	303,860
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	290,395	0	290,395	290,395	0	290,395	0	0	0
99	407395	Optional Renewable Power Revenue Offset	220,566	0	220,566	173,127	0	173,127	47,439	0	47,439
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(110,781)	0	(110,781)	0	0	0	(110,781)	0	(110,781)
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	(5,451,057)	0	(5,451,057)	(3,937,086)	0	(3,937,086)	(1,513,971)	0	(1,513,971)
99	407455	Amortization of Colstrip Refund	(49,996)	0	(49,996)	0	0	0	(49,996)	0	(49,996)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(854,041)	0	(854,041)	0	0	0	(854,041)	0	(854,041)
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	(11,862)	0	(11,862)	(11,862)	0	(11,862)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,523)	(5,523)	0	(2,892)	(2,892)
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	20,982,906	20,982,906	0	13,771,081	13,771,081	0	7,211,825	7,211,825
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			287,244	60,697,887	60,985,131	983,859	39,836,023	40,819,882	(696,615)	20,861,864	20,165,249
TOTAL PRODUCTION & TRANSMISSION EXPEN:			11,939,074	497,959,348	509,898,422	4,830,646	326,810,718	331,641,364	7,108,428	171,148,630	178,257,058

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months 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
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	1,735,336	2,761,322	4,496,658	1,290,622	1,848,871	3,139,493	444,714	912,451	1,357,165
3	582000	Station Expense	693,288	76,244	769,532	344,991	51,050	396,041	348,297	25,194	373,491
3	583000	Overhead Line Expense	1,499,905	441,470	1,941,375	916,456	295,591	1,212,047	583,449	145,879	729,328
3	584000	Underground Line Expense	1,298,084	23	1,298,107	840,009	15	840,024	458,075	8	458,083
3	584100	Energy Storage Equipment	11,033	0	11,033	11,033	0	11,033	0	0	0
3	585000	Street Light & Signal System Operation Expense	9,447	0	9,447	6,738	0	6,738	2,709	0	2,709
3	586000	Meter Expense	1,954,263	74,111	2,028,374	1,546,928	49,622	1,596,550	407,335	24,489	431,824
3	587000	Customer Installations Expense	553,062	110,573	663,635	293,134	74,035	367,169	259,928	36,538	296,466
3	588000	Miscellaneous Distribution Expense	4,523,463	3,552,171	8,075,634	2,786,589	2,378,392	5,164,981	1,736,874	1,173,779	2,910,653
3	589000	Rent	1	295,441	295,442	1	197,815	197,816	0	97,626	97,626
		MAINTENANCE:									
3	590000	Supervision & Engineering	831,968	1,385,074	2,217,042	709,111	927,390	1,636,501	122,857	457,684	580,541
3	591000	Structures	393,893	8,157	402,050	206,002	5,462	211,464	187,891	2,695	190,586
3	592000	Station Equipment	911,814	169,948	1,081,762	709,095	113,790	822,885	202,719	56,158	258,877
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	10,495,377	(23,403)	10,471,974	6,904,023	(15,670)	6,888,353	3,591,354	(7,733)	3,583,621
3	594000	Underground Lines	791,905	0	791,905	545,732	0	545,732	246,173	0	246,173
3	595000	Line Transformers	339,098	243,533	582,631	266,800	163,060	429,860	72,298	80,473	152,771
3	596000	Street Light & Signal System Maintenance Exp	593,298	195	593,493	398,691	131	398,822	194,607	64	194,671
3	597000	Meters	24,358	0	24,358	16,526	0	16,526	7,832	0	7,832
3	598000	Miscellaneous Distribution Expense	771,679	493,323	1,265,002	574,533	330,309	904,842	197,146	163,014	360,160
		TOTAL DISTRIBUTION OPERATING EXP	27,431,272	9,588,182	37,019,454	18,367,014	6,419,863	24,786,877	9,064,258	3,168,319	12,232,577
E-DEPX		Depreciation Expense-Distribution	41,518,832	41,090	41,559,922	26,018,953	27,512	26,046,465	15,499,879	13,578	15,513,457
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	52,195,623	0	52,195,623	44,998,315	0	44,998,315	7,197,308	0	7,197,308
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	93,741,452	41,090	93,782,542	71,044,265	27,512	71,071,777	22,697,187	13,578	22,710,765
		TOTAL DISTRIBUTION EXPENSES	121,172,724	9,629,272	130,801,996	89,411,279	6,447,375	95,858,654	31,761,445	3,181,897	34,943,342

AVISTA UTILITIES

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	357,488	357,488	0	234,648	234,648	0	122,840	122,840
2	902000	Meter Reading Expenses	2,988,545	191,608	3,180,153	2,665,414	125,768	2,791,182	323,131	65,840	388,971
E-903	903XXX	Customer Records & Collection Expenses	1,377,592	7,830,537	9,208,129	877,932	5,139,808	6,017,740	499,660	2,690,729	3,190,389
2	904000	Uncollectible Accounts	0	3,073,477	3,073,477	0	2,017,369	2,017,369	0	1,056,108	1,056,108
2	905000	Misc Customer Accounts	0	278,699	278,699	0	182,932	182,932	0	95,767	95,767
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>4,366,137</b>	<b>11,731,809</b>	<b>16,097,946</b>	<b>3,543,346</b>	<b>7,700,525</b>	<b>11,243,871</b>	<b>822,791</b>	<b>4,031,284</b>	<b>4,854,075</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	23,321,611	498,761	23,820,372	16,895,233	327,377	17,222,610	6,426,378	171,384	6,597,762
2	909000	Advertising	15,994	893,421	909,415	15,901	586,424	602,325	93	306,997	307,090
2	910000	Misc Customer Service & Info Exp	0	149,774	149,774	0	98,309	98,309	0	51,465	51,465
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>23,337,605</b>	<b>1,541,956</b>	<b>24,879,561</b>	<b>16,911,134</b>	<b>1,012,110</b>	<b>17,923,244</b>	<b>6,426,471</b>	<b>529,846</b>	<b>6,956,317</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>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	406,474	31,719,829	32,126,303	277,223	21,582,172	21,859,395	129,251	10,137,657	10,266,908
4	921000	Office Supplies & Expenses	135,798	4,171,523	4,307,321	135,798	2,838,304	2,974,102	0	1,333,219	1,333,219
4	922000	Admin Exp Transferred--Credit	0	(121,211)	(121,211)	0	(82,472)	(82,472)	0	(38,739)	(38,739)
4	923000	Outside Services Employed	142,732	8,704,860	8,847,592	71,516	5,922,787	5,994,303	71,216	2,782,073	2,853,289
4	924000	Property Insurance Premium	0	1,330,199	1,330,199	0	905,067	905,067	0	425,132	425,132
4	925XXX	Injuries and Damages	43,870	3,331,509	3,375,379	43,713	2,266,759	2,310,472	157	1,064,750	1,064,907
4	926XXX	Employee Pensions and Benefits	0	950,285	950,285	0	646,574	646,574	0	303,711	303,711
4	927000	Franchise Requirements	3,814	0	3,814	0	0	0	3,814	0	3,814
1	928000	Regulatory Commission Expenses	3,103,875	3,039,955	6,143,830	2,187,532	1,995,122	4,182,654	916,343	1,044,833	1,961,176
4	930000	Miscellaneous General Expenses	136,854	3,549,266	3,686,120	91,257	2,414,921	2,506,178	45,597	1,134,345	1,179,942
4	931000	Rents	8,735	1,049,379	1,058,114	4,535	713,997	718,532	4,200	335,382	339,582
4	935000	Maintenance of General Plant	1,018,178	9,738,449	10,756,627	626,587	6,626,041	7,252,628	391,591	3,112,408	3,503,999
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>5,000,330</b>	<b>67,464,043</b>	<b>72,464,373</b>	<b>3,438,161</b>	<b>45,829,272</b>	<b>49,267,433</b>	<b>1,562,169</b>	<b>21,634,771</b>	<b>23,196,940</b>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months 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	1,724,020	15,701,871	17,425,891	1,269,127	10,683,553	11,952,680	454,893	5,018,318	5,473,211
E-AMTX		Amortization Expense-General Plant - 303000	0	431,305	431,305	0	293,276	293,276	0	138,029	138,029
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,033,090	13,781,241	14,814,331	1,016,789	9,376,756	10,393,545	16,301	4,404,485	4,420,786
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	32,566	32,566	0	22,158	22,158	0	10,408	10,408
99	407229	Idaho Earnings Test Amortization	(2,703,410)	0	(2,703,410)	0	0	0	(2,703,410)	0	(2,703,410)
99	407468	Project Compass Deferral - ID	(2,232,797)	0	(2,232,797)	0	0	0	(2,232,797)	0	(2,232,797)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(2,179,097)	29,946,983	27,767,886	2,285,916	20,375,743	22,661,659	(4,465,013)	9,571,240	5,106,227
		TOTAL ADMIN & GENERAL EXPENSES	2,821,233	97,411,026	100,232,259	5,724,077	66,205,015	71,929,092	(2,902,844)	31,206,011	28,303,167
		TOTAL EXPENSES BEFORE FIT	163,636,773	618,273,411	781,910,184	120,420,482	408,175,743	528,596,225	43,216,291	210,097,668	253,313,959
		NET OPERATING INCOME (LOSS) BEFORE FIT			220,013,695			143,877,071			76,136,624
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(17,766,619)			(11,409,907)			(6,356,712)
E-FIT		DEFERRED FEDERAL INCOME TAX			76,809,124			49,768,909			27,040,215
E-FIT		AMORTIZED ITC - NOXON			(239,666)			(157,293)			(82,373)
		ELECTRIC NET OPERATING INCOME (LOSS)			161,210,856			105,675,362			55,535,494

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers - AMA	100.000%	65.638%	34.362%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.956%	33.044%
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:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12A</b>
For Twelve Months 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	15,734	1,020,593	1,036,327	14,734	669,815	684,549	1,000	350,778	351,778
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	26,948,468	26,948,468	0	17,686,280	17,686,280	0	9,262,188	9,262,188
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	2,667,990	2,667,990	0	1,751,002	1,751,002	0	916,988	916,988
1	456016	OTHER ELECTRIC REV-RESOURCE OP	97,500	3,496,816	3,594,316	97,500	2,294,960	2,392,460	0	1,201,856	1,201,856
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	60,244	60,244	0	39,538	39,538	0	20,706	20,706
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	12,134	12,134	0	7,964	7,964	0	4,170	4,170
1	456100	TRANSMISSION REVENUE OF OTHERS	0	10,101,162	10,101,162	0	6,629,393	6,629,393	0	3,471,769	3,471,769
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	3,192,000	3,192,000	0	2,094,910	2,094,910	0	1,097,090	1,097,090
1	456130	ANCILLARY SERVICES REVENUE	0	2,063,122	2,063,122	0	1,354,027	1,354,027	0	709,095	709,095
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	9,369,113	0	9,369,113	7,798,162	0	7,798,162	1,570,951	0	1,570,951
1	456329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	(2,036,382)	0	(2,036,382)	(2,845,420)	0	(2,845,420)	809,038	0	809,038
1	456339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	150,643	0	150,643	99,862	0	99,862	50,781	0	50,781
1	456705	LOW VOLTAGE B ON A	0	928,944	928,944	0	609,666	609,666	0	319,278	319,278
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(378,460)	(378,460)	0	(248,383)	(248,383)	0	(130,077)	(130,077)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	378,460	378,460	0	248,383	248,383	0	130,077	130,077
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	47,632,149	47,632,149	0	31,260,979	31,260,979	0	16,371,170	16,371,170
TOTAL ACCOUNT 456			7,596,608	98,123,622	105,720,230	5,164,838	64,398,534	69,563,372	2,431,770	33,725,088	36,156,858

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12A</b>
For Twelve Months 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	154,303,878	154,303,878	0	101,269,635	101,269,635	0	53,034,243	53,034,243
1	555030	Pwr Sup Exp - Clearwater Incremental	0	550	550	0	361	361	0	189	189
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	107,843	107,843	0	70,777	70,777	0	37,066	37,066
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	3,958,121	3,958,121	0	2,597,715	2,597,715	0	1,360,406	1,360,406
1	555710	Intercompany Purchase	0	1,628,723	1,628,723	0	1,068,931	1,068,931	0	559,792	559,792
TOTAL ACCOUNT 555			0	159,999,115	159,999,115	0	105,007,419	105,007,419	0	54,991,696	54,991,696

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: <b>E-557-12A</b>
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>			
For Twelve Months 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	5,927,462	5,927,462	0	3,890,193	3,890,193	0	2,037,269	2,037,269
1	557010	Other Power Supply Expense - Financial	0	43,968,377	43,968,377	0	28,856,446	28,856,446	0	15,111,931	15,111,931
1	557150	Fuel - Economic Dispatch	0	(36,801,798)	(36,801,798)	0	(24,153,020)	(24,153,020)	0	(12,648,778)	(12,648,778)
1	557160	Power Supply Expense - Miscellaneous	(281,726)	1,076	(280,650)	54,056	706	54,762	(335,782)	370	(335,412)
99	557161	Unbilled Add-Ons	10,299	0	10,299	302,832	0	302,832	(292,533)	0	(292,533)
1	557170	Broker Fees - Power	0	427,908	427,908	0	280,836	280,836	0	147,072	147,072
1	557171	REC Broker Fees	50,766	35,318	86,084	50,766	23,179	73,945	0	12,139	12,139
1	557172	Trade Reporting	0	4,125	4,125	0	2,707	2,707	0	1,418	1,418
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	6,106,750	0	6,106,750	6,106,750	0	6,106,750	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	(6,363,002)	0	(6,363,002)	(6,363,002)	0	(6,363,002)	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	2,315,290	0	2,315,290	2,315,290	0	2,315,290	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(5,620,341)	0	(5,620,341)	(5,620,341)	0	(5,620,341)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,230,937	0	1,230,937	0	0	0	1,230,937	0	1,230,937
99	557390	Idaho PCA Amortization	3,368,836	0	3,368,836	0	0	0	3,368,836	0	3,368,836
1	557395	Optional Renewable Power Expense Offset	0	650	650	0	427	427	0	223	223
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,556,308	2,556,308	0	1,677,705	1,677,705	0	878,603	878,603
1	557711	Turbine Gas Bookout Offset	0	(2,556,308)	(2,556,308)	0	(1,677,705)	(1,677,705)	0	(878,603)	(878,603)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	59,659,855	59,659,855	0	39,154,763	39,154,763	0	20,505,092	20,505,092
TOTAL ACCOUNT 557			1,636,511	73,222,973	74,859,484	(2,656,151)	48,056,237	45,400,086	4,292,662	25,166,736	29,459,398

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:
<b>ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE</b>	<b>E-903-12A</b>
For Twelve Months 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	1,377,592	7,830,537	9,208,129	877,932	5,139,808	6,017,740	499,660	2,690,729	3,190,389
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			1,377,592	7,830,537	9,208,129	877,932	5,139,808	6,017,740	499,660	2,690,729	3,190,389

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.638%	34.362%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.764%	34.236%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12A</b>
For Twelve Months 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	358,664	498,761	857,425	249,015	327,377	576,392	109,649	171,384	281,033
99	908600	Public Purpose Tariff Rider Expense Offset	22,800,694	0	22,800,694	16,490,587	0	16,490,587	6,310,107	0	6,310,107
99	908610	Limited Income Tax Refund Program	215,544	0	215,544	215,544	0	215,544	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(53,291)	0	(53,291)	(59,913)	0	(59,913)	6,622	0	6,622
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			23,321,611	498,761	23,820,372	16,895,233	327,377	17,222,610	6,426,378	171,384	6,597,762

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.638%	34.362%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-12A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b> For Twelve Months 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	2,057,489,564	1,362,341,568	695,147,996
	Interest Deduction for FIT Calculation	56,106,063	37,232,795	18,873,268
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: <b>E-FIT-12A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b> For Twelve Months Ended March 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,001,923,879	672,473,296	329,450,583
E-OPS	Less: Operating & Maintenance Expense	599,374,625	394,042,907	205,331,718
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	109,357,030	75,783,922	33,573,108
E-OTX	Less: Taxes Other than FIT	73,178,529	58,769,396	14,409,133
	Net Operating Income Before FIT	220,013,695	143,877,071	76,136,624
E-INT	Less: Interest Expense	56,106,063	37,232,795	18,873,268
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,516)	141,516
E-SCM	Plus: Schedule M Adjustments	(167,312,277)	(108,305,045)	(59,007,232)
	Taxable Net Operating Income	(3,404,645)	(1,519,253)	(1,885,392)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(1,191,626)	(531,739)	(659,887)
1	Production Tax Credit	(135,688)	(89,052)	(46,636)
1	Investment Tax Credit - Noxon *	(16,439,305)	(10,789,116)	(5,650,189)
	Total Net Federal Income Tax	(17,766,619)	(11,409,907)	(6,356,712)
E-DTE	Deferred FIT	76,809,124	49,768,909	27,040,215
1	411400 Amortized Investment Tax Credit - Noxon	(239,666)	(157,293)	(82,373)
	Total Net FIT/Deferred FIT	58,802,839	38,201,709	20,601,130

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:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-12A</b>
For Twelve Months 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	44,302,939	68,594,664	112,897,603	28,331,866	45,740,761	74,072,627	15,971,073	22,853,903	38,824,976
12	997001 Contributions In Aid of Construction	0	6,205,440	6,205,440	0	4,080,946	4,080,946	0	2,124,494	2,124,494
2	997002 Injuries and Damages	0	(15,000)	(15,000)	0	(9,846)	(9,846)	0	(5,154)	(5,154)
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(110,781)	0	(110,781)	0	0	0	(110,781)	0	(110,781)
4	997005 FAS106 Current Retiree Medical Accrual	0	1,910,426	1,910,426	0	1,299,854	1,299,854	0	610,572	610,572
99	997007 Idaho PCA	4,599,773	0	4,599,773	0	0	0	4,599,773	0	4,599,773
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(11,276)	(11,276)	0	(7,400)	(7,400)	0	(3,876)	(3,876)
4	997015 Airplane Lease Payments	0	623,170	623,170	0	424,005	424,005	0	199,165	199,165
12	997016 Redemption Expense Amortization	0	1,268,872	1,268,872	0	834,461	834,461	0	434,411	434,411
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	463,877	0	463,877	281,444	0	281,444	182,433	0	182,433
99	997019 CSS Temporary Service Fees	(100,706)	0	(100,706)	(60,226)	0	(60,226)	(40,480)	0	(40,480)
4	997020 FAS87 Current Pension Accrual	0	5,989,431	5,989,431	0	4,075,209	4,075,209	0	1,914,222	1,914,222
99	997021 Wartsilla Generators Amortization	114,873	0	114,873	114,873	0	114,873	0	0	0
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	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	(7,349,214)	0	(7,349,214)	(4,969,225)	0	(4,969,225)	(2,379,989)	0	(2,379,989)
12	997032 Interest Rate Swaps	0	(6,365,068)	(6,365,068)	0	(4,185,923)	(4,185,923)	0	(2,179,145)	(2,179,145)
4	997033 BPA Residential Exchange	(263,757)	0	(263,757)	(409,618)	0	(409,618)	145,861	0	145,861
99	997034 Montana Hydro Settlement	1,037,304	0	1,037,304	676,620	0	676,620	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(269,551)	(269,551)	0	(176,906)	(176,906)	0	(92,645)	(92,645)
99	997043 Washington Deferred Power Costs	(211,381)	0	(211,381)	(211,381)	0	(211,381)	0	0	0
1	997044 Non-Monetary Power Costs	0	107,843	107,843	0	70,777	70,777	0	37,066	37,066
1	997045 Section 199 Manufacturing Deduction	0	(1,937,500)	(1,937,500)	0	(1,271,581)	(1,271,581)	0	(665,919)	(665,919)
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(2,620,141)	(2,620,141)	0	(1,723,110)	(1,723,110)	0	(897,031)	(897,031)
11	997049 Tax Depreciation	0	(236,478,060)	(236,478,060)	0	(153,372,575)	(153,372,575)	0	(83,105,485)	(83,105,485)
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	50,766	50,766	0	34,541	34,541	0	16,225	16,225
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(49,996)	0	(49,996)	0	0	0	(49,996)	0	(49,996)

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-12A</b>
For Twelve Months 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	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	580,226	732,344	30,975	303,860	334,835
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	387,309	0	387,309	536,254	0	536,254	(148,945)	0	(148,945)
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	906,667	0	906,667	906,667	0	906,667	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	6,470,766	6,470,766	0	4,196,745	4,196,745	0	2,274,021	2,274,021
4	997081 Deferred Compensation	0	(1,464,908)	(1,464,908)	0	(996,723)	(996,723)	0	(468,185)	(468,185)
4	997082 Meal Disallowances	0	509,534	509,534	0	346,687	346,687	0	162,847	162,847
4	997083 Paid Time Off	0	467,030	467,030	0	317,767	317,767	0	149,263	149,263
2	997084 Customer Uncollectibles	0	(878,352)	(878,352)	0	(576,533)	(576,533)	0	(301,819)	(301,819)
99	997088 Deferred O&M Colstrip & CS2	1,494,605	0	1,494,605	1,005,957	0	1,005,957	488,648	0	488,648
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	1	0	1	1	0	1	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	(4,902,351)	0	(4,902,351)	(4,902,351)	0	(4,902,351)	0	0	0
1	997096 CDA Settlement Costs	0	32,721	32,721	0	21,475	21,475	0	11,246	11,246
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	(1,065,433)	0	(1,065,433)	2,372,813	0	2,372,813	(3,438,246)	0	(3,438,246)
1	997099 Kettle Falls Diesel Leak	0	(499,440)	(499,440)	0	(327,782)	(327,782)	0	(171,658)	(171,658)
99	997100 WA REC Amort	1,603,356	0	1,603,356	1,603,356	0	1,603,356	0	0	0
1	997101 Repairs 481 (a)	0	(51,894,695)	(51,894,695)	0	(34,058,488)	(34,058,488)	0	(17,836,207)	(17,836,207)
1	997102 Amort Idaho Earnings Test (254229)	2,934,421	0	2,934,421	0	0	0	2,934,421	0	2,934,421
99	997103 Def Project Compass	(2,065,649)	0	(2,065,649)	0	0	0	(2,065,649)	0	(2,065,649)
99	997104 Spokane River TDG	319,701	0	319,701	290,395	0	290,395	29,306	0	29,306
1	997106 Investment Tax Credit	0	(2,672,377)	(2,672,377)	0	(1,753,881)	(1,753,881)	0	(918,496)	(918,496)
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>46,425,290</b>	<b>(211,991,619)</b>	<b>(167,312,277)</b>	<b>28,132,249</b>	<b>(136,437,294)</b>	<b>(108,305,045)</b>	<b>16,547,093</b>	<b>(75,554,325)</b>	<b>(59,007,232)</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers - AMA	100.000%	65.638%	34.362%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	11	Book Depreciation	100.000%	64.857%	35.143%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.764%	34.236%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12A</b>
For Twelve Months 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	75,887,805	75,887,805	0	48,841,391	48,841,391	0	27,046,414	27,046,414
99	410100	Deferred Federal Income Tax Expense - Washin	2,550,686	0	2,550,686	2,550,686	0	2,550,686	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	360,868	0	360,868	0	0	0	360,868	0	360,868
	410100	Total	2,911,554	75,887,805	78,799,359	2,550,686	48,841,391	51,392,077	360,868	27,046,414	27,407,282
14	411100	Deferred Federal Income Tax Expense - Allocate	0	588,260	588,260	0	378,604	378,604	0	209,656	209,656
99	411100	Deferred Federal Income Tax Expense - Washin	(2,001,772)	0	(2,001,772)	(2,001,772)	0	(2,001,772)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(576,723)	0	(576,723)	0	0	0	(576,723)	0	(576,723)
	411100	Total	(2,578,495)	588,260	(1,990,235)	(2,001,772)	378,604	(1,623,168)	(576,723)	209,656	(367,067)
Total Deferred Federal Income Tax Expense			333,059	76,476,065	76,809,124	548,914	49,219,995	49,768,909	(215,855)	27,256,070	27,040,215

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.360%	35.640%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>		<b>E-OTX-12A</b>
For Twelve Months 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	19,485	19,485	0	12,788	12,788	0	6,697	6,697
1	408140	State Kwh Generation Tax	0	1,420,225	1,420,225	0	932,094	932,094	0	488,131	488,131
1	408150	R&P Property Tax--Production	0	14,111,113	14,111,113	0	9,261,123	9,261,123	0	4,849,990	4,849,990
1	408180	R&P Property Tax--Transmission	0	5,515,764	5,515,764	0	3,619,996	3,619,996	0	1,895,768	1,895,768
1	409100	State Income Tax--Montana & Oregon	0	(83,681)	(83,681)	0	(54,920)	(54,920)	0	(28,761)	(28,761)
TOTAL PRODUCTION & TRANSMISSION			0	20,982,906	20,982,906	0	13,771,081	13,771,081	0	7,211,825	7,211,825
DISTRIBUTION											
99	408110	State Excise Tax	19,826,186	0	19,826,186	19,826,186	0	19,826,186	0	0	0
99	408120	Municipal Occupation & License Tax	21,338,201	0	21,338,201	17,904,442	0	17,904,442	3,433,759	0	3,433,759
99	408160	Miscellaneous State or Local Tax--WA & ID	124	0	124	0	0	0	124	0	124
99	408170	R&P Property Tax--Distribution	10,319,658	0	10,319,658	7,267,687	0	7,267,687	3,051,971	0	3,051,971
99	409100	State Income Tax--Idaho	711,454	0	711,454	0	0	0	711,454	0	711,454
TOTAL DISTRIBUTION			52,195,623	0	52,195,623	44,998,315	0	44,998,315	7,197,308	0	7,197,308
TOTAL TAXES OTHER THAN FIT			52,195,623	20,982,906	73,178,529	44,998,315	13,771,081	58,769,396	7,197,308	7,211,825	14,409,133

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-12A
For Twelve Months 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	8,800,000	8,800,000	0	5,775,440	5,775,440	0	3,024,560	3,024,560
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	1,252,881	1,252,881	0	822,266	822,266	0	430,615	430,615
1	182381	CDA Settlement Past Storage	0	33,853,113	33,853,113	0	22,217,798	22,217,798	0	11,635,315	11,635,315
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	16,802,688	16,955,867	153,179	11,180,761	11,333,940	0	5,621,927	5,621,927
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,210,858	92,246,120	97,456,978	5,118,687	62,764,260	67,882,947	92,171	29,481,860	29,574,031
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,802,114	3,802,114	0	2,586,958	2,586,958	0	1,215,156	1,215,156
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	14,271,914	14,271,914	0	9,710,610	9,710,610	0	4,561,304	4,561,304
		TOTAL INTANGIBLE PLANT	5,966,741	217,078,048	223,044,789	5,874,570	145,280,195	151,154,765	92,171	71,797,853	71,890,024
		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	130,912,182	130,912,182	0	85,917,665	85,917,665	0	44,994,517	44,994,517
1	312000	Boiler Plant	0	175,444,294	175,444,294	0	115,144,090	115,144,090	0	60,300,204	60,300,204
1	313000	Generators	0	6,770	6,770	0	4,443	4,443	0	2,327	2,327
1	314000	Turbogenerator Units	0	54,310,977	54,310,977	0	35,644,294	35,644,294	0	18,666,683	18,666,683
1	315000	Accessory Electric Equipment	0	27,016,742	27,016,742	0	17,731,088	17,731,088	0	9,285,654	9,285,654
1	316000	Miscellaneous Power Plant Equipment	0	17,104,267	17,104,267	0	11,225,530	11,225,530	0	5,878,737	5,878,737
		TOTAL STEAM PRODUCTION PLANT	0	408,373,404	408,373,404	0	268,015,464	268,015,464	0	140,357,940	140,357,940
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,844,513	59,844,513	0	39,275,954	39,275,954	0	20,568,559	20,568,559
1	331XXX	Structures & Improvements	0	59,790,564	59,790,564	0	39,240,547	39,240,547	0	20,550,017	20,550,017
1	332XXX	Reservoirs, Dams, & Waterways	0	152,603,075	152,603,075	0	100,153,398	100,153,398	0	52,449,677	52,449,677
1	333000	Waterwheels, Turbines, & Generators	0	169,694,961	169,694,961	0	111,370,803	111,370,803	0	58,324,158	58,324,158
1	334000	Accessory Electric Equipment	0	42,464,448	42,464,448	0	27,869,417	27,869,417	0	14,595,031	14,595,031
1	335XXX	Miscellaneous Power Plant Equipment	0	9,454,010	9,454,010	0	6,204,667	6,204,667	0	3,249,343	3,249,343
1	336000	Roads, Railroads, & Bridges	0	2,680,622	2,680,622	0	1,759,292	1,759,292	0	921,330	921,330
		TOTAL HYDRAULIC PRODUCTION PLANT	0	496,532,193	496,532,193	0	325,874,078	325,874,078	0	170,658,115	170,658,115
		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	16,778,370	16,778,370	0	11,011,644	11,011,644	0	5,766,726	5,766,726
1	342000	Fuel Holders, Producers, & Accessories	0	21,353,783	21,353,783	0	14,014,488	14,014,488	0	7,339,295	7,339,295
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	208,077,685	208,077,685	0	136,561,385	136,561,385	0	71,516,300	71,516,300
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	20,774,707	20,774,707	0	13,634,440	13,634,440	0	7,140,267	7,140,267
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	1,641,841	1,641,841	0	1,077,540	1,077,540	0	564,301	564,301
		TOTAL OTHER PRODUCTION PLANT	0	293,623,903	293,623,903	0	192,705,367	192,705,367	0	100,918,536	100,918,536
		TOTAL PRODUCTION PLANT	0	1,198,529,500	1,198,529,500	0	786,594,909	786,594,909	0	411,934,591	411,934,591

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12A</b>
For Twelve Months 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
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	21,280,649	21,280,649	0	13,966,490	13,966,490	0	7,314,159	7,314,159
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	20,854,640	20,854,640	0	13,686,900	13,686,900	0	7,167,740	7,167,740
1	353000	Station Equipment	0	238,128,048	238,128,048	0	156,283,438	156,283,438	0	81,844,610	81,844,610
1	354000	Towers & Fixtures	0	17,150,954	17,150,954	0	11,256,171	11,256,171	0	5,894,783	5,894,783
1	355000	Poles & Fixtures	0	188,391,956	188,391,956	0	123,641,641	123,641,641	0	64,750,315	64,750,315
1	356000	Overhead Conductors & Devices	0	128,647,774	128,647,774	0	84,431,534	84,431,534	0	44,216,240	44,216,240
1	357000	Underground Conduit	0	2,980,643	2,980,643	0	1,956,196	1,956,196	0	1,024,447	1,024,447
1	358000	Underground Conductors & Devices	0	2,337,047	2,337,047	0	1,533,804	1,533,804	0	803,243	803,243
1	359000	Roads & Trails	0	1,963,126	1,963,126	0	1,288,400	1,288,400	0	674,726	674,726
		<b>TOTAL TRANSMISSION PLANT</b>	<b>0</b>	<b>621,734,837</b>	<b>621,734,837</b>	<b>0</b>	<b>408,044,574</b>	<b>408,044,574</b>	<b>0</b>	<b>213,690,263</b>	<b>213,690,263</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	4,940,331	0	4,940,331	3,637,199	0	3,637,199	1,303,132	0	1,303,132
99	360400	Land Easements	2,469,541	0	2,469,541	426,270	0	426,270	2,043,271	0	2,043,271
99	361000	Structures & Improvements	19,912,370	0	19,912,370	13,540,216	0	13,540,216	6,372,154	0	6,372,154
3	362000	Station Equipment	123,255,087	2,085,794	125,340,881	79,053,919	1,396,564	80,450,483	44,201,168	689,230	44,890,398
99	363000	Energy Storage Equipment	2,343,551	0	2,343,551	2,343,551	0	2,343,551	0	0	0
99	364000	Poles, Towers, & Fixtures	325,939,291	0	325,939,291	207,086,120	0	207,086,120	118,853,171	0	118,853,171
99	365000	Overhead Conductors & Devices	208,814,359	0	208,814,359	130,986,519	0	130,986,519	77,827,840	0	77,827,840
99	366000	Underground Conduit	95,598,995	0	95,598,995	60,732,124	0	60,732,124	34,866,871	0	34,866,871
99	367000	Underground Conductors & Devices	168,323,941	0	168,323,941	108,233,346	0	108,233,346	60,090,595	0	60,090,595
99	368000	Line Transformers	228,621,835	0	228,621,835	155,254,038	0	155,254,038	73,367,797	0	73,367,797
99	369XXX	Services	148,126,023	0	148,126,023	96,009,997	0	96,009,997	52,116,026	0	52,116,026
99	370000	Meters	49,150,412	0	49,150,412	26,872,252	0	26,872,252	22,278,160	0	22,278,160
99	373XXX	Street Light & Signal Systems	44,748,492	0	44,748,492	28,483,972	0	28,483,972	16,264,520	0	16,264,520
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,422,244,228</b>	<b>2,085,794</b>	<b>1,424,330,022</b>	<b>912,659,523</b>	<b>1,396,564</b>	<b>914,056,087</b>	<b>509,584,705</b>	<b>689,230</b>	<b>510,273,935</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,214,609	5,675,969	6,890,578	509,183	3,861,929	4,371,112	705,426	1,814,040	2,519,466
4	390XXX	Structures & Improvements	13,337,762	71,258,231	84,595,993	6,601,861	48,484,100	55,085,961	6,735,901	22,774,131	29,510,032
4	391XXX	Office Furniture & Equipment	3,428,555	51,222,268	54,650,823	3,341,906	34,851,631	38,193,537	86,649	16,370,637	16,457,286
4	392XXX	Transportation Equipment	23,791,254	13,727,988	37,519,242	17,284,095	9,340,523	26,624,618	6,507,159	4,387,465	10,894,624
4	393000	Stores Equipment	269,138	2,760,750	3,029,888	120,003	1,878,414	1,998,417	149,135	882,336	1,031,471
4	394000	Tools, Shop & Garage Equipment	2,028,734	10,057,277	12,086,011	976,048	6,842,971	7,819,019	1,052,686	3,214,306	4,266,992
4	394100	Electric Charging Stations	0	14,737	14,737	0	10,027	10,027	0	4,710	4,710
4	395000	Laboratory Equipment	267,712	737,346	1,005,058	225,387	501,690	727,077	42,325	235,656	277,981
4	396XXX	Power Operated Equipment	26,103,635	9,113,463	35,217,098	15,877,347	6,200,800	22,078,147	10,226,288	2,912,663	13,138,951
4	397XXX	Communications Equipment	20,333,222	72,684,932	93,018,154	12,214,227	49,454,828	61,669,055	8,118,995	23,230,104	31,349,099
4	398000	Miscellaneous Equipment	6,212	390,795	397,007	3,913	265,897	269,810	2,299	124,898	127,197
		<b>TOTAL GENERAL PLANT</b>	<b>90,780,833</b>	<b>237,643,756</b>	<b>328,424,589</b>	<b>57,153,970</b>	<b>161,692,810</b>	<b>218,846,780</b>	<b>33,626,863</b>	<b>75,950,946</b>	<b>109,577,809</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>1,518,991,802</b>	<b>2,277,071,935</b>	<b>3,796,063,737</b>	<b>975,688,063</b>	<b>1,503,009,052</b>	<b>2,478,697,115</b>	<b>543,303,739</b>	<b>774,062,883</b>	<b>1,317,366,622</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12A</b>
For Twelve Months 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
<b>ACCUMULATED DEPRECIATION</b>											
E-ADEP		Steam Production Plant	0	(290,268,044)	(290,268,044)	0	(190,502,917)	(190,502,917)	0	(99,765,127)	(99,765,127)
E-ADEP		Hydro Production Plant	0	(136,922,127)	(136,922,127)	0	(89,861,992)	(89,861,992)	0	(47,060,135)	(47,060,135)
E-ADEP		Other Production Plant	0	(100,583,200)	(100,583,200)	0	(66,012,754)	(66,012,754)	0	(34,570,446)	(34,570,446)
E-ADEP		Transmission Plant	0	(200,058,179)	(200,058,179)	0	(131,298,183)	(131,298,183)	0	(68,759,996)	(68,759,996)
E-ADEP		Distribution Plant	(452,823,129)	(23,182)	(452,846,311)	(278,871,824)	(15,522)	(278,887,346)	(173,951,305)	(7,660)	(173,958,965)
E-ADEP		General Plant	(31,701,442)	(81,513,936)	(113,215,378)	(19,670,756)	(55,462,082)	(75,132,838)	(12,030,686)	(26,051,854)	(38,082,540)
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>(484,524,571)</b>	<b>(809,368,668)</b>	<b>(1,293,893,239)</b>	<b>(298,542,580)</b>	<b>(533,153,450)</b>	<b>(831,696,030)</b>	<b>(185,981,991)</b>	<b>(276,215,218)</b>	<b>(462,197,209)</b>
<b>ACCUMULATED AMORTIZATION</b>											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(10,066,279)	(10,066,279)	0	(6,606,499)	(6,606,499)	0	(3,459,780)	(3,459,780)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(169,362)	0	(169,362)	(169,362)	0	(169,362)	0	0	0
E-AAAMT		General Plant - 303000	0	(888,402)	(888,402)	0	(603,052)	(603,052)	0	(285,350)	(285,350)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,499,282)	(24,529,907)	(27,029,189)	(2,459,295)	(16,690,149)	(19,149,444)	(39,987)	(7,839,758)	(7,879,745)
E-AAAMT		General Plant - 390200, 396200	(120,778)	(238,177)	(358,955)	(117,217)	(162,056)	(279,273)	(3,561)	(76,121)	(79,682)
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>(2,789,422)</b>	<b>(35,722,765)</b>	<b>(38,512,187)</b>	<b>(2,745,874)</b>	<b>(24,061,756)</b>	<b>(26,807,630)</b>	<b>(43,548)</b>	<b>(11,661,009)</b>	<b>(11,704,557)</b>
<b>TOTAL ACCUMULATED DEPR/AMORT</b>			<b>(487,313,993)</b>	<b>(845,091,433)</b>	<b>(1,332,405,426)</b>	<b>(301,288,454)</b>	<b>(557,215,206)</b>	<b>(858,503,660)</b>	<b>(186,025,539)</b>	<b>(287,876,227)</b>	<b>(473,901,766)</b>
<b>NET ELECTRIC UTILITY PLANT before DFIT</b>			<b>1,031,677,809</b>	<b>1,431,980,502</b>	<b>2,463,658,311</b>	<b>674,399,609</b>	<b>945,793,846</b>	<b>1,620,193,455</b>	<b>357,278,200</b>	<b>486,186,656</b>	<b>843,464,856</b>
<b>ACCUMULATED DFIT</b>											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(162,529)	(162,529)	0	(106,668)	(106,668)	0	(55,861)	(55,861)
12		ADFIT - Electric Plant In Service (282900)	0	(416,419,162)	(416,419,162)	0	(273,853,898)	(273,853,898)	0	(142,565,264)	(142,565,264)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(48,693,360)	(48,693,360)	0	(33,130,962)	(33,130,962)	0	(15,562,398)	(15,562,398)
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	(11,848,589)	(11,848,589)	0	(7,776,229)	(7,776,229)	0	(4,072,360)	(4,072,360)
1		ADFIT - CDA Settlement Costs (283333)	0	378,176	378,176	0	248,197	248,197	0	129,979	129,979
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,375,475)	(3,375,475)	0	(2,219,847)	(2,219,847)	0	(1,155,628)	(1,155,628)
<b>TOTAL ACCUMULATED DFIT</b>			<b>0</b>	<b>(480,510,661)</b>	<b>(480,510,661)</b>	<b>0</b>	<b>(317,104,574)</b>	<b>(317,104,574)</b>	<b>0</b>	<b>(163,406,087)</b>	<b>(163,406,087)</b>
<b>NET ELECTRIC UTILITY PLANT</b>			<b>1,031,677,809</b>	<b>951,469,841</b>	<b>1,983,147,650</b>	<b>674,399,609</b>	<b>628,689,272</b>	<b>1,303,088,881</b>	<b>357,278,200</b>	<b>322,780,569</b>	<b>680,058,769</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.956%	33.044%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.764%	34.236%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

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

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	#####	951,469,841	1,983,147,650	674,399,609	628,689,272	1,303,088,881	357,278,200	322,780,569	680,058,769
	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	(774,905)	0	(774,905)	774,905	0	774,905
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)	(2,847,598)	0	(2,847,598)	(912,606)	0	(912,606)	(1,934,992)	0	(1,934,992)
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)	7,521,792	0	7,521,792	4,808,751	0	4,808,751	2,713,041	0	2,713,041
99	ADFIT - Kettle Falls Disallowed (190420)	177,425	0	177,425	177,425	0	177,425	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)	1,402,469	0	1,402,469	0	0	0	1,402,469	0	1,402,469
99	ADFIT - Boulder Park Disallowed (190040)	419,136	0	419,136	0	0	0	419,136	0	419,136
99	Investment in WNP3 Exchange Power (124900, 12493)	9,595,561	0	9,595,561	9,595,561	0	9,595,561	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,724,511)	0	(1,724,511)	(1,724,511)	0	(1,724,511)	0	0	0
99	CDA Lake Settlement - WA (182382)	785,944	0	785,944	785,944	0	785,944	0	0	0
99	CDA Lake Settlement - ID (186382)	154,875	0	154,875	0	0	0	154,875	0	154,875
99	ADFIT - CDA Lake Settlement - Direct (283382)	(329,288)	0	(329,288)	(275,082)	0	(275,082)	(54,206)	0	(54,206)
99	CDA CDR Fund - Direct (182324)	57,170	0	57,170	57,170	0	57,170	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	405,837	0	405,837	376,854	0	376,854	28,983	0	28,983
99	ADFIT - Spokane River Relicensing (283322)	(142,019)	0	(142,019)	(131,880)	0	(131,880)	(10,139)	0	(10,139)
99	Spokane River PM&Es (182323)	374,278	0	374,278	239,299	0	239,299	134,979	0	134,979
99	ADFIT - Spokane River PM&Es (283323)	(131,022)	0	(131,022)	(83,779)	0	(83,779)	(47,243)	0	(47,243)
99	Montana Riverbed Settlement (186360)	1,206,428	0	1,206,428	845,744	0	845,744	360,684	0	360,684
99	ADFIT - Montana Riverbed Settlement (283365)	(422,510)	0	(422,510)	(296,271)	0	(296,271)	(126,239)	0	(126,239)
99	Lancaster Generation (182312)	302,222	0	302,222	302,222	0	302,222	0	0	0
99	ADFIT - Lancaster Generation (283312)	(105,778)	0	(105,778)	(105,778)	0	(105,778)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,876	0	59,876	0	0	0	59,876	0	59,876
4	Customer Advances (252000)	(1,942,787)	(234)	(1,943,021)	(504,187)	(159)	(504,346)	(1,438,600)	(75)	(1,438,675)
99	Customer Deposits (235199)	(1,674,652)	0	(1,674,652)	(1,674,652)	0	(1,674,652)	0	0	0
C-WKC	Working Capital	52,684,253	15,905,576	68,589,829	52,684,253	0	52,684,253	0	15,905,576	15,905,576
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	58,436,572	15,905,342	74,341,914	59,252,846	(159)	59,252,687	(816,274)	15,905,501	15,089,227
	NET RATE BASE	#####	967,375,183	2,057,489,564	733,652,455	628,689,113	1,362,341,568	356,461,926	338,686,070	695,147,996

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:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12A</b>
For Twelve Months 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	
<b>Electric Production</b>														
1	Steam (ED-AN)	7,826,218	7,826,218			7,826,218	7,826,218		5,136,347	5,136,347		2,689,871	2,689,871	
1	Hydro (ED-AN)	9,022,421	9,022,421			9,022,421	9,022,421		5,921,415	5,921,415		3,101,006	3,101,006	
1	Other (ED-AN)	9,397,545	9,397,545			9,397,545	9,397,545		6,167,609	6,167,609		3,229,936	3,229,936	
<b>Total Electric Production</b>		<b>26,246,184</b>	<b>26,246,184</b>			<b>26,246,184</b>	<b>26,246,184</b>		<b>17,225,371</b>	<b>17,225,371</b>		<b>9,020,813</b>	<b>9,020,813</b>	
<b>Electric Transmission</b>														
1	ED-AN	11,201,813	11,201,813			11,201,813	11,201,813		7,351,750	7,351,750		3,850,063	3,850,063	
<b>Total Electric Transmissio</b>		<b>11,201,813</b>	<b>11,201,813</b>			<b>11,201,813</b>	<b>11,201,813</b>		<b>7,351,750</b>	<b>7,351,750</b>		<b>3,850,063</b>	<b>3,850,063</b>	
<b>Electric Distribution</b>														
3	ED-AN	41,090	41,090			41,090	41,090		27,512	27,512		13,578	13,578	
	ED-ID	15,499,879	15,499,879			15,499,879	15,499,879				15,499,879		15,499,879	
	ED-WA	26,018,953	26,018,953			26,018,953	26,018,953	26,018,953		26,018,953				
<b>Total Electric Distribution</b>		<b>41,559,922</b>	<b>41,559,922</b>			<b>41,518,832</b>	<b>41,090</b>	<b>41,559,922</b>	<b>26,018,953</b>	<b>27,512</b>	<b>26,046,465</b>	<b>15,499,879</b>	<b>13,578</b>	<b>15,513,457</b>
<b>Gas Underground Storage</b>														
	GD-AN	639,476		639,476										
	GD-OR	120,818			120,818									
<b>Total Gas Underground St</b>		<b>760,294</b>		<b>639,476</b>	<b>120,818</b>									
<b>Gas Distribution</b>														
	GD-AN	64,599		64,599										
	GD-ID	4,651,363		4,651,363										
	GD-WA	9,236,089		9,236,089										
	GD-OR	6,117,370			6,117,370									
<b>Total Gas Distribution</b>		<b>20,069,421</b>		<b>13,952,051</b>	<b>6,117,370</b>									
<b>General Plant</b>														
4	ED-AN	2,812,169	2,812,169			2,812,169	2,812,169		1,913,400	1,913,400		898,769	898,769	
	ED-ID	195,351	195,351			195,351	195,351				195,351		195,351	
	ED-WA	1,126,799	1,126,799			1,126,799	1,126,799	1,126,799						
7,4	CD-AA	17,315,880	12,350,725	3,455,903	1,509,252				8,403,433	8,403,433		3,947,292	3,947,292	
9,4	CD-AN	686,743	538,977	147,766					366,720	366,720		172,257	172,257	
9	CD-ID	330,698	259,542	71,156		259,542	259,542				259,542		259,542	
9	CD-WA	181,349	142,328	39,021		142,328	142,328	142,328			142,328			
8	GD-AA	261,948		182,405	79,543									
	GD-AN	38,916		38,916										
	GD-ID	46,157		46,157										
	GD-WA	214,795		214,795										
	GD-OR	206,194			206,194									
<b>Total General Plant</b>		<b>23,416,999</b>	<b>17,425,891</b>	<b>4,196,119</b>	<b>1,794,989</b>	<b>1,724,020</b>	<b>15,701,871</b>	<b>17,425,891</b>	<b>1,269,127</b>	<b>10,683,553</b>	<b>11,952,680</b>	<b>454,893</b>	<b>5,018,318</b>	<b>5,473,211</b>
<b>Total Depreciation Expens</b>		<b>123,254,633</b>	<b>96,433,810</b>	<b>18,787,646</b>	<b>8,033,177</b>	<b>43,242,852</b>	<b>53,190,958</b>	<b>96,433,810</b>	<b>27,288,080</b>	<b>35,288,186</b>	<b>62,576,266</b>	<b>15,954,772</b>	<b>17,902,772</b>	<b>33,857,544</b>

<b>Allocation Ratios:</b>														
<b>Service -</b>		Electric	Gas-North	Gas-South		Jurisdiction -		Washington					Idaho	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12A</b>
For Twelve Months 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	66.956%	33.044%
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:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12A</b>
For Twelve Months 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	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		602,746	602,746		315,654	315,654	
1	Misc Intangible Plt (30300)	ED-AN	240,194	240,194		240,194	240,194		157,639	157,639		82,555	82,555	
<b>Total Production/Transmission</b>			<b>1,158,594</b>	<b>1,158,594</b>		<b>1,158,594</b>	<b>1,158,594</b>		<b>760,385</b>	<b>760,385</b>		<b>398,209</b>	<b>398,209</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153				
	Misc Intangible Plt (30300)	ED-WA	2,844	2,844		2,844	2,844		2,844	2,844				
<b>Total Distribution</b>			<b>26,997</b>	<b>26,997</b>		<b>26,997</b>	<b>26,997</b>		<b>26,997</b>	<b>26,997</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	593,991	423,670	118,549	51,772			288,265	288,265		135,405	135,405	
9,1		CD-AN	9,729	7,635	2,094			7,635	5,011	5,011		2,624	2,624	
		GD-ID	8,140		8,140									
		GD-WA	24,862		24,862									
		GD-OR	11,080			11,080								
<b>Total General Plant - 303000</b>			<b>647,802</b>	<b>431,305</b>	<b>153,645</b>	<b>62,852</b>		<b>431,305</b>	<b>293,276</b>	<b>293,276</b>		<b>138,029</b>	<b>138,029</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4		CD-AA	18,619,666	13,280,663	3,716,113	1,622,890			9,036,163	9,036,163		4,244,500	4,244,500	
9,4		CD-AN	9,161	7,190	1,971			7,190	4,892	4,892		2,298	2,298	
9,4		CD-ID	14,722	11,554	3,168			11,554			11,554		11,554	
4		ED-AN	493,388	493,388				493,388	335,701	335,701		157,687	157,687	
		ED-ID	4,747	4,747				4,747			4,747		4,747	
		ED-WA	1,016,789	1,016,789				1,016,789		1,016,789				
8		GD-AA	377,079		262,575	114,504								
		GD-AN	0		0									
		GD-OR	0			0								
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>20,535,552</b>	<b>14,814,331</b>	<b>3,983,827</b>	<b>1,737,394</b>		<b>1,033,090</b>	<b>13,781,241</b>	<b>14,814,331</b>		<b>16,301</b>	<b>4,404,485</b>	<b>4,420,786</b>
<b>Gas Underground Storage</b>														
		GD-AN	228		228									
<b>Total Gas Underground Storage</b>			<b>228</b>		<b>228</b>									
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	26,637	18,999	5,316	2,322			12,927	12,927		6,072	6,072	
4		ED-AN	13,567	13,567				13,567	9,231	9,231		4,336	4,336	
		GD-OR	0			0								
<b>Total General Plant - 390200, 396200</b>			<b>40,204</b>	<b>32,566</b>	<b>5,316</b>	<b>2,322</b>		<b>32,566</b>	<b>22,158</b>	<b>22,158</b>		<b>10,408</b>	<b>10,408</b>	
<b>Total Amortization Expense</b>			<b>22,409,377</b>	<b>16,463,793</b>	<b>4,143,016</b>	<b>1,802,568</b>		<b>1,060,087</b>	<b>15,403,706</b>	<b>16,463,793</b>		<b>1,043,786</b>	<b>10,452,575</b>	<b>11,496,361</b>

Allocation Ratios:		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%				

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-12A</b>
For Twelve Months 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	
<b>Electric Production</b>														
1	Steam (ED-AN)	(290,268,044)	(290,268,044)			(290,268,044)	(290,268,044)		(190,502,917)	(190,502,917)		(99,765,127)	(99,765,127)	
1	Hydro (ED-AN)	(136,922,127)	(136,922,127)			(136,922,127)	(136,922,127)		(89,861,992)	(89,861,992)		(47,060,135)	(47,060,135)	
1	Other (ED-AN)	(100,583,200)	(100,583,200)			(100,583,200)	(100,583,200)		(66,012,754)	(66,012,754)		(34,570,446)	(34,570,446)	
<b>Total Electric Production</b>		<b>(527,773,371)</b>	<b>(527,773,371)</b>			<b>(527,773,371)</b>	<b>(527,773,371)</b>		<b>(346,377,663)</b>	<b>(346,377,663)</b>		<b>(181,395,708)</b>	<b>(181,395,708)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(200,058,179)	(200,058,179)			(200,058,179)	(200,058,179)		(131,298,183)	(131,298,183)		(68,759,996)	(68,759,996)	
<b>Total Electric Transmissic</b>		<b>(200,058,179)</b>	<b>(200,058,179)</b>			<b>(200,058,179)</b>	<b>(200,058,179)</b>		<b>(131,298,183)</b>	<b>(131,298,183)</b>		<b>(68,759,996)</b>	<b>(68,759,996)</b>	
<b>Electric Distribution</b>														
3	ED-AN	(23,182)	(23,182)				(23,182)		(15,522)	(15,522)		(7,660)	(7,660)	
	ED-ID	(173,951,305)	(173,951,305)			(173,951,305)	(173,951,305)				(173,951,305)		(173,951,305)	
	ED-WA	(278,871,824)	(278,871,824)			(278,871,824)	(278,871,824)	(278,871,824)		(278,871,824)				
<b>Total Electric Distribution</b>		<b>(452,846,311)</b>	<b>(452,846,311)</b>			<b>(452,823,129)</b>	<b>(23,182)</b>	<b>(452,846,311)</b>	<b>(278,871,824)</b>	<b>(15,522)</b>	<b>(278,887,346)</b>	<b>(173,951,305)</b>	<b>(7,660)</b>	<b>(173,958,965)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(13,936,026)		(13,936,026)										
	GD-OR	(717,560)			(717,560)									
<b>Total Gas Underground S</b>		<b>(14,653,586)</b>		<b>(13,936,026)</b>	<b>(717,560)</b>									
<b>Gas Distribution</b>														
	GD-AN	(1,556,998)		(1,556,998)										
	GD-ID	(62,496,991)		(62,496,991)										
	GD-WA	(122,462,587)		(122,462,587)										
	GD-OR	(96,038,248)			(96,038,248)									
<b>Total Gas Distribution</b>		<b>(282,554,824)</b>		<b>(186,516,576)</b>	<b>(96,038,248)</b>									
<b>General Plant</b>														
4	ED-AN	(41,171,364)	(41,171,364)			(41,171,364)	(41,171,364)		(28,012,996)	(28,012,996)		(13,158,368)	(13,158,368)	
	ED-ID	(7,710,191)	(7,710,191)			(7,710,191)	(7,710,191)				(7,710,191)		(7,710,191)	
	ED-WA	(17,489,351)	(17,489,351)			(17,489,351)	(17,489,351)	(17,489,351)		(17,489,351)				
7,4	CD-AA	(43,587,862)	(31,089,478)	(8,699,266)	(3,799,118)	(31,089,478)	(31,089,478)		(21,153,281)	(21,153,281)		(9,936,197)	(9,936,197)	
9,4	CD-AN	(11,789,934)	(9,253,094)	(2,536,840)		(9,253,094)	(9,253,094)		(6,295,805)	(6,295,805)		(2,957,289)	(2,957,289)	
9	CD-ID	(5,505,007)	(4,320,495)	(1,184,512)		(4,320,495)	(4,320,495)				(4,320,495)		(4,320,495)	
9	CD-WA	(2,779,462)	(2,181,405)	(598,057)		(2,181,405)	(2,181,405)	(2,181,405)		(2,181,405)				
8	GD-AA	(1,862,841)		(1,297,171)	(565,670)									
	GD-AN	(2,008,764)		(2,008,764)										
	GD-ID	(1,511,157)		(1,511,157)										
	GD-WA	(4,841,082)		(4,841,082)										
	GD-OR	(4,350,915)			(4,350,915)									
<b>Total General Plant</b>		<b>(144,607,930)</b>	<b>(113,215,378)</b>	<b>(22,676,849)</b>	<b>(8,715,703)</b>	<b>(31,701,442)</b>	<b>(81,513,936)</b>	<b>(113,215,378)</b>	<b>(19,670,756)</b>	<b>(55,462,082)</b>	<b>(75,132,838)</b>	<b>(12,030,686)</b>	<b>(26,051,854)</b>	<b>(38,082,540)</b>
<b>Total Accumulated Depr</b>		<b>(1,622,494,201)</b>	<b>(1,293,893,239)</b>	<b>(223,129,451)</b>	<b>(105,471,511)</b>	<b>(484,524,571)</b>	<b>(809,368,668)</b>	<b>(1,293,893,239)</b>	<b>(298,542,580)</b>	<b>(533,153,450)</b>	<b>(831,696,030)</b>	<b>(185,981,991)</b>	<b>(276,215,218)</b>	<b>(462,197,209)</b>

<b>Allocation Ratios:</b>													
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	66.956%		33.044%				
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.040%		31.960%				



<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-12A</b>
For Twelve Months 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	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(8,993,354)	(8,993,354)			(8,993,354)	(8,993,354)		(5,902,338)	(5,902,338)		(3,091,016)	(3,091,016)	
1	Misc Intangible Plt (3030 ED-AN)	(1,072,925)	(1,072,925)			(1,072,925)	(1,072,925)		(704,161)	(704,161)		(368,764)	(368,764)	
<b>Total Production/Transmission</b>		<b>(10,066,279)</b>	<b>(10,066,279)</b>			<b>(10,066,279)</b>	<b>(10,066,279)</b>		<b>(6,606,499)</b>	<b>(6,606,499)</b>		<b>(3,459,780)</b>	<b>(3,459,780)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(139,197)	(139,197)			(139,197)	(139,197)		(139,197)	(139,197)				
	Misc Intangible Plt (3030 ED-WA)	(30,165)	(30,165)			(30,165)	(30,165)		(30,165)	(30,165)				
<b>Total Distribution</b>		<b>(169,362)</b>	<b>(169,362)</b>			<b>(169,362)</b>	<b>(169,362)</b>		<b>(169,362)</b>	<b>(169,362)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	(1,163,161)	(829,636)	(232,144)	(101,381)	(829,636)	(829,636)		(564,484)	(564,484)		(265,152)	(265,152)	
9,1	CD-AN	(74,878)	(58,766)	(16,112)		(58,766)	(58,766)		(38,568)	(38,568)		(20,198)	(20,198)	
	GD-ID	(54,906)		(54,906)										
	GD-WA	(135,351)		(135,351)										
	GD-OR	(70,979)			(70,979)									
<b>Total General Plant - 303000</b>		<b>(1,499,275)</b>	<b>(888,402)</b>	<b>(438,513)</b>	<b>(172,360)</b>	<b>(888,402)</b>	<b>(888,402)</b>		<b>(603,052)</b>	<b>(603,052)</b>		<b>(285,350)</b>	<b>(285,350)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(33,479,149)	(23,879,337)	(6,681,769)	(2,918,043)	(23,879,337)	(23,879,337)		(16,247,501)	(16,247,501)		(7,631,836)	(7,631,836)	
9,4	CD-AN	(23,136)	(18,158)	(4,978)		(18,158)	(18,158)		(12,355)	(12,355)		(5,803)	(5,803)	
9	CD-ID	(29,545)	(23,188)	(6,357)		(23,188)	(23,188)					(23,188)	(23,188)	
4	ED-AN	(632,412)	(632,412)			(632,412)	(632,412)		(430,293)	(430,293)		(202,119)	(202,119)	
	ED-ID	(16,799)	(16,799)			(16,799)	(16,799)					(16,799)	(16,799)	
	ED-WA	(2,459,295)	(2,459,295)			(2,459,295)	(2,459,295)		(2,459,295)	(2,459,295)				
8	GD-AA	(1,498,726)		(1,043,623)	(455,103)									
	GD-AN	(8,164)		(8,164)										
	GD-OR	(872)			(872)									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(38,148,098)</b>	<b>(27,029,189)</b>	<b>(7,744,891)</b>	<b>(3,374,018)</b>	<b>(2,499,282)</b>	<b>(24,529,907)</b>	<b>(27,029,189)</b>	<b>(2,459,295)</b>	<b>(16,690,149)</b>	<b>(19,149,444)</b>	<b>(39,987)</b>	<b>(7,839,758)</b>	<b>(7,879,745)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(240,030)		(240,030)										
<b>Total Gas Underground Storage</b>		<b>(240,030)</b>		<b>(240,030)</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(237,238)	(169,212)	(47,348)	(20,678)		(169,212)	(169,212)		(115,132)	(115,132)		(54,080)	(54,080)
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)	(6,539)				
4	ED-AN	(68,965)	(68,965)			(68,965)	(68,965)		(46,924)	(46,924)		(22,041)	(22,041)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)		(110,678)	(110,678)				
	GD-WA	(1,863)		(1,863)										
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(431,613)</b>	<b>(358,955)</b>	<b>(51,980)</b>	<b>(20,678)</b>	<b>(120,778)</b>	<b>(238,177)</b>	<b>(358,955)</b>	<b>(117,217)</b>	<b>(162,056)</b>	<b>(279,273)</b>	<b>(3,561)</b>	<b>(76,121)</b>	<b>(79,682)</b>
<b>Total Accumulated Amortization</b>		<b>(50,554,657)</b>	<b>(38,512,187)</b>	<b>(8,475,414)</b>	<b>(3,567,056)</b>	<b>(2,789,422)</b>	<b>(35,722,765)</b>	<b>(38,512,187)</b>	<b>(2,745,874)</b>	<b>(24,061,756)</b>	<b>(26,807,630)</b>	<b>(43,548)</b>	<b>(11,661,009)</b>	<b>(11,704,557)</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 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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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
	<b>389XXX Land &amp; Land Rights</b>												
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	849,149	0	0	0	0	0	0	0	0	849,149	0	849,149
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	7,597,936	0	0	5,419,304	5,419,304	0	0	1,516,396	1,516,396	0	662,236	662,236
9	CD-WA / ID / AN	1,366,680	495,573	343,147	233,891	1,072,611	135,867	94,078	64,124	294,069	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>10,689,593</b>	<b>509,184</b>	<b>705,426</b>	<b>5,675,969</b>	<b>6,890,579</b>	<b>613,031</b>	<b>94,078</b>	<b>1,580,520</b>	<b>2,287,629</b>	<b>849,149</b>	<b>662,236</b>	<b>1,511,385</b>
	<b>390XXX Structures &amp; Improvements</b>												
99	ED-WA / ID / AN	7,277,187	1,062,466	2,163,858	4,050,863	7,277,187	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,240,613	0	0	0	0	2,240,613	0	0	2,240,613	0	0	0
99	GD-OR / AS	3,555,450	0	0	0	0	0	0	0	0	3,555,450	0	3,555,450
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	83,537,118	0	0	59,583,685	59,583,685	0	0	16,672,338	16,672,338	0	7,281,095	7,281,095
9	CD-WA / ID / AN	22,597,406	5,539,395	4,572,043	7,623,684	17,735,122	1,518,688	1,253,477	2,090,119	4,862,284	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>119,207,774</b>	<b>6,601,861</b>	<b>6,735,901</b>	<b>71,258,232</b>	<b>84,595,994</b>	<b>3,759,301</b>	<b>1,253,477</b>	<b>18,762,457</b>	<b>23,775,235</b>	<b>3,555,450</b>	<b>7,281,095</b>	<b>10,836,545</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
99	ED-WA / ID / AN	9,600,802	3,311,641	14,649	6,274,512	9,600,802	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	635,175	0	0	0	0	0	0	442,298	442,298	0	192,877	192,877
7	CD-AA	62,911,651	0	0	44,872,364	44,872,364	0	0	12,555,907	12,555,907	0	5,483,380	5,483,380
9	CD-WA / ID / AN	226,364	30,266	72,000	75,391	177,657	8,298	19,740	20,669	48,707	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>73,380,642</b>	<b>3,341,907</b>	<b>86,649</b>	<b>51,222,267</b>	<b>54,650,823</b>	<b>8,298</b>	<b>19,740</b>	<b>13,025,524</b>	<b>13,053,562</b>	<b>0</b>	<b>5,676,257</b>	<b>5,676,257</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	32,590,591	15,576,225	5,596,518	11,417,848	32,590,591	0	0	0	0	0	0	0
99	GD-WA / ID / AN	10,416,797	0	0	0	0	6,766,354	2,248,412	1,402,031	10,416,797	0	0	0
99	GD-OR / AS	3,423,291	0	0	0	0	0	0	0	0	3,423,291	0	3,423,291
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	578,450	0	0	412,585	412,585	0	0	115,447	115,447	0	50,418	50,418
9	CD-WA / ID / AN	5,754,198	1,707,871	910,641	1,897,555	4,516,067	468,232	249,663	520,236	1,238,131	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>52,763,327</b>	<b>17,284,096</b>	<b>6,507,159</b>	<b>13,727,988</b>	<b>37,519,243</b>	<b>7,234,586</b>	<b>2,498,075</b>	<b>2,037,714</b>	<b>11,770,375</b>	<b>3,423,291</b>	<b>50,418</b>	<b>3,473,709</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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
	393000	Stores Equipment										
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	3,350,256	109,264	134,390	2,385,727	2,629,381	29,956	36,845	654,074	720,875	0
		<b>TOTAL ACCOUNT</b>	<b>3,892,260</b>	<b>120,003</b>	<b>149,135</b>	<b>2,760,749</b>	<b>3,029,887</b>	<b>114,227</b>	<b>36,845</b>	<b>654,074</b>	<b>805,146</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	3,289,789	955,885	289,631	2,044,273	3,289,789	0	0	0	0	0
99		GD-WA / ID / AN	2,704,931	0	0	0	0	1,971,366	368,487	365,078	2,704,931	0
99		GD-OR / AS	979,787	0	0	0	0	0	0	0	0	979,787
8		GD-AA	2,533,353	0	0	0	0	0	0	1,764,075	1,764,075	0
7		CD-AA	10,964,058	0	0	7,820,224	7,820,224	0	0	2,188,207	2,188,207	0
9		CD-WA / ID / AN	1,243,579	20,163	763,055	192,780	975,998	5,528	209,200	52,853	267,581	0
		<b>TOTAL ACCOUNT</b>	<b>21,715,497</b>	<b>976,048</b>	<b>1,052,686</b>	<b>10,057,277</b>	<b>12,086,011</b>	<b>1,976,894</b>	<b>577,687</b>	<b>4,370,213</b>	<b>6,924,794</b>	<b>979,787</b>
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	14,736	0	0	14,736	14,736	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>14,736</b>	<b>0</b>	<b>0</b>	<b>14,736</b>	<b>14,736</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	700,385	222,314	41,344	436,727	700,385	0	0	0	0	0
99		GD-WA / ID / AN	170,729	0	0	0	0	25,159	8,205	137,365	170,729	0
99		GD-OR / AS	93,617	0	0	0	0	0	0	0	0	93,617
8		GD-AA	243,281	0	0	0	0	0	0	169,406	169,406	0
7		CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0
9		CD-WA / ID / AN	64,971	3,072	981	46,938	50,991	842	269	12,869	13,980	0
		<b>TOTAL ACCOUNT</b>	<b>1,628,646</b>	<b>225,386</b>	<b>42,325</b>	<b>737,345</b>	<b>1,005,056</b>	<b>26,001</b>	<b>8,474</b>	<b>390,623</b>	<b>425,098</b>	<b>93,617</b>
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	33,560,114	15,621,645	9,851,390	8,087,079	33,560,114	0	0	0	0	0
99		GD-WA / ID / AN	4,576,678	0	0	0	0	2,848,793	897,391	830,494	4,576,678	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834
8		GD-AA	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
9		CD-WA / ID / AN	1,630,977	255,701	374,898	649,441	1,280,040	70,103	102,783	178,051	350,937	0
		<b>TOTAL ACCOUNT</b>	<b>40,340,082</b>	<b>15,877,346</b>	<b>10,226,288</b>	<b>9,113,463</b>	<b>35,217,097</b>	<b>2,918,896</b>	<b>1,000,174</b>	<b>1,114,019</b>	<b>5,033,089</b>	<b>43,834</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended March 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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\*\*\*\*\* 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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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	60,000,416	11,659,505	4,936,385	43,404,526	60,000,416	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,253,157	0	0	0	0	698,221	554,936	0	1,253,157	0	0	0
99	GD-OR / AS	1,228,783	0	0	0	0	0	0	0	0	1,228,783	0	1,228,783
8	GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514
7	CD-AA	32,610,222	0	0	23,259,567	23,259,567	0	0	6,508,348	6,508,348	0	2,842,307	2,842,307
9	CD-WA/ ID / AN	12,433,482	554,721	3,182,610	6,020,839	9,758,170	152,083	872,548	1,650,681	2,675,312	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>108,518,992</b>	<b>12,214,226</b>	<b>8,118,995</b>	<b>72,684,932</b>	<b>93,018,153</b>	<b>850,304</b>	<b>1,427,484</b>	<b>8,850,447</b>	<b>11,128,235</b>	<b>1,228,783</b>	<b>3,143,821</b>	<b>4,372,604</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	82,112	0	2,299	79,813	82,112	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	430,508	0	0	307,064	307,064	0	0	85,921	85,921	0	37,523	37,523
9	CD-WA/ ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>524,965</b>	<b>3,913</b>	<b>2,299</b>	<b>390,795</b>	<b>397,007</b>	<b>1,073</b>	<b>0</b>	<b>86,995</b>	<b>88,068</b>	<b>2,367</b>	<b>37,523</b>	<b>39,890</b>
	<b>TOTAL GENERAL PLANT</b>	<b>432,676,514</b>	<b>57,153,970</b>	<b>33,626,863</b>	<b>237,643,753</b>	<b>328,424,586</b>	<b>17,502,611</b>	<b>6,916,034</b>	<b>50,872,586</b>	<b>75,291,231</b>	<b>10,233,505</b>	<b>18,727,192</b>	<b>28,960,697</b>

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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months 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	10,448,513	153,179	0	10,295,334	10,448,513	0	0	0	0	0		
99		GD-WA / ID / AN	1,428,094	0	0	0	0	1,022,594	405,500	0	1,428,094	0		
99		GD-OR / AS	591,772	0	0	0	0	0	0	0	0	591,772		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	8,909,867	0	0	6,355,052	6,355,052	0	0	1,778,231	1,778,231	0		
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0		
		<b>TOTAL ACCOUNT</b>	<b>21,572,304</b>	<b>153,179</b>	<b>0</b>	<b>16,802,689</b>	<b>16,955,868</b>	<b>1,022,594</b>	<b>405,500</b>	<b>1,819,986</b>	<b>3,248,080</b>	<b>591,772</b>	<b>776,584</b>	<b>1,368,356</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,638,006	5,118,687	23,524	2,495,795	7,638,006	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	2,335,125	0	0	0	0	0	0	1,626,041	1,626,041	0	709,084	
7		CD-AA	125,779,232	0	0	89,713,295	89,713,295	0	0	25,103,019	25,103,019	0	10,962,918	
9		CD-WA / ID / AN	134,649	0	68,647	37,030	105,677	0	18,820	10,152	28,972	0	0	
		<b>TOTAL ACCOUNT</b>	<b>135,887,012</b>	<b>5,118,687</b>	<b>92,171</b>	<b>92,246,120</b>	<b>97,456,978</b>	<b>0</b>	<b>18,820</b>	<b>26,739,212</b>	<b>26,758,032</b>	<b>0</b>	<b>11,672,002</b>	<b>11,672,002</b>
	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	8,165	0	0	0	0	0	0	8,165	8,165	0	0	
99		GD-OR / AS	872	0	0	0	0	0	0	0	0	872	872	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	5,330,614	0	0	3,802,114	3,802,114	0	0	1,063,884	1,063,884	0	464,616	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,339,651</b>	<b>0</b>	<b>0</b>	<b>3,802,114</b>	<b>3,802,114</b>	<b>0</b>	<b>0</b>	<b>1,072,049</b>	<b>1,072,049</b>	<b>872</b>	<b>464,616</b>	<b>465,488</b>
	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	20,009,412	0	0	14,271,913	14,271,913	0	0	3,993,479	3,993,479	0	1,744,020	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,009,412</b>	<b>0</b>	<b>0</b>	<b>14,271,913</b>	<b>14,271,913</b>	<b>0</b>	<b>0</b>	<b>3,993,479</b>	<b>3,993,479</b>	<b>0</b>	<b>1,744,020</b>	<b>1,744,020</b>
	<b>TOTAL</b>		<b>182,808,379</b>	<b>5,271,866</b>	<b>92,171</b>	<b>127,122,836</b>	<b>132,486,873</b>	<b>1,022,594</b>	<b>424,320</b>	<b>33,624,726</b>	<b>35,071,640</b>	<b>592,644</b>	<b>14,657,222</b>	<b>15,249,866</b>

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:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12A</b>
For Twelve Months 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	(67,597,444)	(48,214,553)	(13,491,098)	(5,891,793)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(610,077)	(478,807)	(131,270)	0
7	283750	CD-AA	(546,395)	(389,722)	(109,049)	(47,624)
		Total	<u>(68,753,916)</u>	<u>(49,083,082)</u>	<u>(13,731,417)</u>	<u>(5,939,417)</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
<b>COMMON WORKING CAPITAL</b>
For Twelve Months Ended March 31, 2016
Average of Monthly Averages Basis

Report ID: <b>C-WKC-12A</b>
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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			2,500,528	2,500,528					2,500,528
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			145	145					145
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			818	818					818
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			148	148					148
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	65,839,227	19,180,445		85,019,672	52,684,253	15,905,576	13,154,974	3,274,869	
<b>TOTAL</b>		<b>65,839,227</b>	<b>19,180,445</b>	<b>2,501,639</b>	<b>87,521,311</b>	<b>52,684,253</b>	<b>15,905,576</b>	<b>13,154,974</b>	<b>3,274,869</b>	<b>2,501,639</b>

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