

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	15,209,464	9,744,832	5,464,632
	Adjustments			
	Adjusted Net Operating Income (Loss)	15,209,464	9,744,832	5,464,632
E-APL	Electric Net Rate Base	2,189,605,799	1,444,648,785	744,957,014
	RATE OF RETURN	0.695%	0.675%	0.734%

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

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended July 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	7-01-2016 thru 07-31-2016	373,468	245,162	128,306
		Percent		100.000%	65.645%	34.355%
3	E-OPS	Direct Distribution Operating Expense	7-01-2016 thru 07-31-2016	1,574,063	1,063,059	511,004
		Percent		100.000%	67.536%	32.464%
	Input	Jurisdictional 4-Factor Ratio	01-01-2015 thru 12-31-2015			
		Direct O & M Accts 500 - 598		22,258,114	14,179,208	8,078,906
		Direct O & M Accts 901 - 935		27,675,297	19,974,239	7,701,058
		Total		49,933,411	34,153,447	15,779,964
		Percentage		100.000%	68.398%	31.602%
		Direct Labor Accts 500 - 598		14,905,270	10,500,754	4,404,516
		Direct Labor Accts 901 - 935		5,379,445	4,296,600	1,082,845
		Total		20,284,715	14,797,354	5,487,361
		Percentage		100.000%	72.948%	27.052%
		Number of Customers		374,962	246,435	128,527
		Percentage		100.000%	65.723%	34.277%
		Net Direct Plant		951,044,253	619,058,713	331,985,540
		Percentage		100.000%	65.093%	34.907%
4		Total Percentages		400.000%	272.161%	127.839%
		Percent		100.000%	68.040%	31.960%

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,870,162	57,859,575	7,660,811	3,349,776
		Direct O & M Accts 901 - 935		40,470,171	30,725,388	6,803,561	2,941,222
		Direct O & M Accts 901 - 905 Utility 9 Only		5,203,836	3,701,516	1,502,320	0
		Adjustments		0	0	0	0
		Total		114,544,169	92,286,479	15,966,692	6,290,998
		Percentage		100.000%	80.569%	13.939%	5.492%
		Direct Labor Accts 500 - 894		71,533,714	54,197,331	12,273,957	5,062,426
		Direct Labor Accts 901 - 935		5,276,902	3,297,361	193,627	1,785,914
		Direct Labor Accts 901 - 905 Utility 9 Only		10,808,995	7,263,025	3,545,970	0
		Total		87,619,611	64,757,717	16,013,554	6,848,340
		Percentage		100.000%	73.908%	18.276%	7.816%
		Number of Customers at		709,694	374,962	235,378	99,354
		Percentage		100.000%	52.834%	33.166%	14.000%
		Net Direct Plant		2,961,417,554	2,309,776,654	427,886,508	223,754,392
		Percentage		100.000%	77.995%	14.449%	7.556%
		Total Percentages		400.000%	285.306%	79.830%	34.863%
		Average (CD AA)		100.000%	71.326%	19.958%	8.716%

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 894		10,455,835	0	7,274,832 3,181,003
		Direct O & M Accts 901 - 935		9,194,411	0	6,419,305 2,775,106
		Direct O & M Accts 901 - 905 Utility 9 Only		1,502,320	0	1,502,320 0
		Total		21,152,566	0	15,196,457 5,956,109
		Percentage		100.000%	0.000%	71.842% 28.158%
		Direct Labor Accts 500 - 894		12,747,846	0	9,025,326 3,722,520
		Direct Labor Accts 901 - 935		1,617,630	0	158,227 1,459,403
		Direct Labor Accts 901 - 905 Utility 9 Only		3,545,970	0	3,545,970 0
		Total		17,911,446	0	12,729,523 5,181,923
		Percentage		100.000%	0.000%	71.069% 28.931%
		Number of Customers at		334,732	0	235,378 99,354
		Percentage		100.000%	0.000%	70.318% 29.682%
		Net Direct Plant		642,075,757	0	419,325,758 222,749,999
		Percentage		100.000%	0.000%	65.308% 34.692%
		Total Percentages		400.000%	0.000%	278.538% 121.462%
		Average (GD AA)		100.000%	0.000%	69.634% 30.366%

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		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%
9		Total Percentages		400.000%	313.930%	86.070%	0.000%
		Average (CD AN/ID/WA)		100.000%	78.482%	21.518%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	06-01-2016 thru 07-31-2016	1,023,099,537	674,166,695	348,932,842	
				100.000%	65.895%	34.105%	
11		Book Depreciation Percent	7-01-2016 thru 07-31-2016	8,508,414	5,533,414	2,975,000	
				100.000%	65.035%	34.965%	

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	06-01-2016 thru 07-31-2016	2,637,051,948 100.000%	1,738,246,265 65.916%	898,805,683 34.084%
13	E-PLT	Net Electric General Plant - AMA Percent	06-01-2016 thru 07-31-2016	232,332,722 100.000%	154,291,833 66.410%	78,040,889 33.590%
14		Net Allocated Schedule M's - AMA Percent	7-01-2016 thru 07-31-2016	-16,446,013 100.000%	-10,593,805 64.416%	-5,852,208 35.584%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	24,110,042	0	24,110,042	16,384,842	0	16,384,842	7,725,200	0	7,725,200
99	442200	Commercial - Firm & Int.	26,020,685	0	26,020,685	18,714,947	0	18,714,947	7,305,738	0	7,305,738
1	442300	Industrial	11,808,006	0	11,808,006	7,845,621	0	7,845,621	3,962,385	0	3,962,385
99	444000	Public Street & Highway Lighting	638,753	0	638,753	428,622	0	428,622	210,131	0	210,131
99	448000	Interdepartmental Revenue	96,500	0	96,500	75,420	0	75,420	21,080	0	21,080
99	499XXX	Unbilled Revenue	1,347,014	0	1,347,014	182,833	0	182,833	1,164,181	0	1,164,181
		TOTAL SALES TO ULTIMATE CUSTOMERS	64,021,000	0	64,021,000	43,632,285	0	43,632,285	20,388,715	0	20,388,715
1	447XXX	Sales for Resale	0	7,751,745	7,751,745	0	5,087,470	5,087,470	0	2,664,275	2,664,275
		TOTAL SALES OF ELECTRICITY	64,021,000	7,751,745	71,772,745	43,632,285	5,087,470	48,719,755	20,388,715	2,664,275	23,052,990
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	32,378	0	32,378	20,278	0	20,278	12,100	0	12,100
1	453000	Sales of Water & Water Power	0	35,167	35,167	0	23,080	23,080	0	12,087	12,087
1	454000	Rent from Electric Property	228,252	2,228	230,480	145,683	1,462	147,145	82,569	766	83,335
1	456XXX	Other Electric Revenues	(429,398)	8,615,454	8,186,056	(517,738)	5,654,322	5,136,584	88,340	2,961,132	3,049,472
		TOTAL OTHER OPERATING REVENUE	(168,768)	8,652,849	8,484,081	(351,777)	5,678,864	5,327,087	183,009	2,973,985	3,156,994
		TOTAL ELECTRIC REVENUE	63,852,232	16,404,594	80,256,826	43,280,508	10,766,334	54,046,842	20,571,724	5,638,260	26,209,984

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	27,616	27,616	0	18,124	18,124	0	9,492	9,492
1	501XXX	Fuel	0	2,871,518	2,871,518	0	1,884,577	1,884,577	0	986,941	986,941
1	502000	Steam Expense	0	307,131	307,131	0	201,570	201,570	0	105,561	105,561
1	505000	Electric Expense	0	99,631	99,631	0	65,388	65,388	0	34,243	34,243
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	(110,245)	(110,245)	0	(72,354)	(72,354)	0	(37,891)	(37,891)
1	507000	Rent	0	0	0	0	0	0	0	0	0
MAINTENANCE											
1	510000	Supervision & Engineering	0	58,002	58,002	0	38,067	38,067	0	19,935	19,935
1	511000	Structures	0	63,677	63,677	0	41,791	41,791	0	21,886	21,886
1	512000	Boiler Plant	0	1,501,019	1,501,019	0	985,119	985,119	0	515,900	515,900
1	513000	Electric Plant	0	473,835	473,835	0	310,978	310,978	0	162,857	162,857
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	(1,133,540)	(1,133,540)	0	(743,942)	(743,942)	0	(389,598)	(389,598)
TOTAL STEAM POWER GENERATION EXP			0	4,158,644	4,158,644	0	2,729,318	2,729,318	0	1,429,326	1,429,326
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	242,045	242,045	0	158,854	158,854	0	83,191	83,191
1	536000	Water for Power	0	88,887	88,887	0	58,337	58,337	0	30,550	30,550
1	537000	Hydraulic Expense	491,447	238,962	730,409	322,387	156,831	479,218	169,060	82,131	251,191
1	538000	Electric Expense	0	625,228	625,228	0	410,337	410,337	0	214,891	214,891
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	31,752	31,752	0	20,839	20,839	0	10,913	10,913
1	540000	Rent	0	101,070	101,070	0	66,332	66,332	0	34,738	34,738
1	540100	MT Trust Funds Land Settlement Rents	484,153	0	484,153	317,402	0	317,402	166,751	0	166,751
MAINTENANCE											
1	541000	Supervision & Engineering	0	81,711	81,711	0	53,627	53,627	0	28,084	28,084
1	542000	Structures	0	21,660	21,660	0	14,215	14,215	0	7,445	7,445
1	543000	Reservoirs, Dams, & Waterways	0	106,611	106,611	0	69,969	69,969	0	36,642	36,642
1	544000	Electric Plant	0	193,618	193,618	0	127,071	127,071	0	66,547	66,547
1	545000	Miscellaneous Hydraulic Plant	0	65,315	65,315	0	42,866	42,866	0	22,449	22,449
TOTAL HYDRO POWER GENERATION EXP			975,600	1,796,859	2,772,459	639,789	1,179,278	1,819,067	335,811	617,581	953,392
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	46,066	46,066	0	30,233	30,233	0	15,833	15,833
1	547XXX	Fuel	0	7,216,368	7,216,368	0	4,736,102	4,736,102	0	2,480,266	2,480,266
1	548000	Generation Expense	0	180,322	180,322	0	118,345	118,345	0	61,977	61,977
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	82,548	82,548	0	54,176	54,176	0	28,372	28,372
1	550000	Rent	0	(2,819)	(2,819)	0	(1,850)	(1,850)	0	(969)	(969)
MAINTENANCE											
1	551000	Supervision & Engineering	0	39,039	39,039	0	25,621	25,621	0	13,418	13,418
1	552000	Structures	0	3,931	3,931	0	2,580	2,580	0	1,351	1,351
1	553000	Generating & Electric Equipment	0	323,279	323,279	0	212,168	212,168	0	111,111	111,111
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	24,283	24,283	0	15,937	15,937	0	8,346	8,346
TOTAL OTHER POWER GENERATION EXP			0	7,913,017	7,913,017	0	5,193,312	5,193,312	0	2,719,705	2,719,705

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	11,108,309	11,108,309	0	7,290,384	7,290,384	0	3,817,925	3,817,925
1	556000	System Control & Load Dispatching	0	50,690	50,690	0	33,268	33,268	0	17,422	17,422
E-557	557XXX	Other Expense	(1,632,143)	4,661,609	3,029,466	(681,415)	3,059,414	2,377,999	(950,728)	1,602,195	651,467
TOTAL OTHER POWER SUPPLY EXPENSE			(1,632,143)	15,820,608	14,188,465	(681,415)	10,383,066	9,701,651	(950,728)	5,437,542	4,486,814
TOTAL PRODUCTION OPERATING EXP			(656,543)	29,689,128	29,032,585	(41,626)	19,484,974	19,443,348	(614,917)	10,204,154	9,589,237
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	144,066	144,066	0	94,551	94,551	0	49,515	49,515
1	561000	Load Dispatching	0	208,657	208,657	0	136,942	136,942	0	71,715	71,715
1	562000	Station Expense	0	54,804	54,804	0	35,968	35,968	0	18,836	18,836
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	65,314	65,314	0	42,866	42,866	0	22,448	22,448
1	565XXX	Transmission of Electricity by Others	0	1,435,945	1,435,945	0	942,411	942,411	0	493,534	493,534
1	566000	Miscellaneous Transmission Expense	0	95,981	95,981	0	62,992	62,992	0	32,989	32,989
1	567000	Rent	0	13,619	13,619	0	8,938	8,938	0	4,681	4,681
MAINTENANCE											
1	568000	Supervision & Engineering	0	76,024	76,024	0	49,895	49,895	0	26,129	26,129
1	569000	Structures	0	65,729	65,729	0	43,138	43,138	0	22,591	22,591
1	570000	Station Equipment	0	54,142	54,142	0	35,533	35,533	0	18,609	18,609
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	205	106,108	106,313	205	69,639	69,844	0	36,469	36,469
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	8,194	8,194	0	5,378	5,378	0	2,816	2,816
TOTAL TRANSMISSION OPERATING EXP			205	2,328,583	2,328,788	205	1,528,251	1,528,456	0	800,332	800,332

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,345,784	2,345,784	0	1,539,538	1,539,538	0	806,246	806,246
E-DEPX		Depreciation Expense-Transmission	0	984,816	984,816	0	646,335	646,335	0	338,481	338,481
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,584	96,584	0	63,388	63,388	0	33,196	33,196
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,793)	0	(11,793)	11,793	0	11,793
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,939	11,861	0	5,728	5,728
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,790	1,790	0	937	937
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	211,391	0	211,391	91,896	0	91,896	119,495	0	119,495
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,352	48,352	0	25,322	25,322
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407391	Amortization of Spokane River TDG	24,200	0	24,200	24,200	0	24,200	0	0	0
99	407395	Optional Renewable Power Revenue Offset	17,736	0	17,736	14,018	0	14,018	3,718	0	3,718
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(66,879)	0	(66,879)	(48,262)	0	(48,262)	(18,617)	0	(18,617)
99	407455	Amortization of Colstrip Refund	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	79,533	0	79,533	0	0	0	79,533	0	79,533
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	168,633	0	168,633	168,633	0	168,633	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(460)	(460)	0	(241)	(241)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,874,263	1,874,263	0	1,230,078	1,230,078	0	644,185	644,185
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	698,025	5,393,814	6,091,839	453,967	3,539,960	3,993,927	244,058	1,853,854	2,097,912
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	41,687	37,411,525	37,453,212	412,546	24,553,185	24,965,731	(370,859)	12,858,340	12,487,481

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	85,173	191,933	277,106	63,634	129,624	193,258	21,539	62,309	83,848
3	582000	Station Expense	42,103	4,020	46,123	23,300	2,715	26,015	18,803	1,305	20,108
3	583000	Overhead Line Expense	138,262	24,951	163,213	91,123	16,851	107,974	47,139	8,100	55,239
3	584000	Underground Line Expense	109,606	0	109,606	68,674	0	68,674	40,932	0	40,932
3	584100	Energy Storage Equipment	5,786	0	5,786	5,786	0	5,786	0	0	0
3	585000	Street Light & Signal System Operation Expense	6,565	0	6,565	6,565	0	6,565	0	0	0
3	586000	Meter Expense	114,113	8,518	122,631	87,817	5,753	93,570	26,296	2,765	29,061
3	587000	Customer Installations Expense	47,902	11,447	59,349	26,148	7,731	33,879	21,754	3,716	25,470
3	588000	Miscellaneous Distribution Expense	228,672	247,814	476,486	142,545	167,364	309,909	86,127	80,450	166,577
3	589000	Rent	0	25,239	25,239	0	17,045	17,045	0	8,194	8,194
MAINTENANCE:											
3	590000	Supervision & Engineering	14,817	70,403	85,220	15,372	47,547	62,919	(555)	22,856	22,301
3	591000	Structures	82,359	0	82,359	57,690	0	57,690	24,669	0	24,669
3	592000	Station Equipment	76,179	(2,182)	73,997	47,278	(1,474)	45,804	28,901	(708)	28,193
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	479,972	0	479,972	338,452	0	338,452	141,520	0	141,520
3	594000	Underground Lines	92,075	0	92,075	64,269	0	64,269	27,806	0	27,806
3	595000	Line Transformers	7,974	4,968	12,942	1,986	3,355	5,341	5,988	1,613	7,601
3	596000	Street Light & Signal System Maintenance Exp	6,454	0	6,454	5,065	0	5,065	1,389	0	1,389
3	597000	Meters	2,660	0	2,660	898	0	898	1,762	0	1,762
3	598000	Miscellaneous Distribution Expense	33,391	15,055	48,446	16,457	10,168	26,625	16,934	4,887	21,821
TOTAL DISTRIBUTION OPERATING EXP			1,574,063	602,166	2,176,229	1,063,059	406,679	1,469,738	511,004	195,487	706,491
E-DEPX		Depreciation Expense-Distribution	3,675,235	3,425	3,678,660	2,323,603	2,313	2,325,916	1,351,632	1,112	1,352,744
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,250	0	2,250	2,250	0	2,250	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,328,023	0	4,328,023	3,740,672	0	3,740,672	587,351	0	587,351
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			8,005,508	3,425	8,008,933	6,066,525	2,313	6,068,838	1,938,983	1,112	1,940,095
TOTAL DISTRIBUTION EXPENSES			9,579,571	605,591	10,185,162	7,129,584	408,992	7,538,576	2,449,987	196,599	2,646,586

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	28,258	28,258	0	18,550	18,550	0	9,708	9,708
2	902000	Meter Reading Expenses	274,368	8,835	283,203	249,450	5,800	255,250	24,918	3,035	27,953
2	903XXX	Customer Records & Collection Expenses	143,632	574,893	718,525	97,064	377,389	474,453	46,568	197,504	244,072
2	904000	Uncollectible Accounts	0	264,170	264,170	0	173,414	173,414	0	90,756	90,756
2	905000	Misc Customer Accounts	0	13,659	13,659	0	8,966	8,966	0	4,693	4,693
TOTAL CUSTOMER ACCOUNTS EXPENSES			418,000	889,815	1,307,815	346,514	584,119	930,633	71,486	305,696	377,182
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	1,823,762	15,895	1,839,657	1,286,275	10,434	1,296,709	537,487	5,461	542,948
2	909000	Advertising	6,953	55,569	62,522	6,953	36,478	43,431	0	19,091	19,091
2	910000	Misc Customer Service & Info Exp	0	35,285	35,285	0	23,163	23,163	0	12,122	12,122
TOTAL CUSTOMER SERVICE & INFO EXP			1,830,715	106,749	1,937,464	1,293,228	70,075	1,363,303	537,487	36,674	574,161
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	31,918	2,365,835	2,397,753	21,109	1,609,714	1,630,823	10,809	756,121	766,930
4	921000	Office Supplies & Expenses	6,705	274,999	281,704	6,705	187,109	193,814	0	87,890	87,890
4	922000	Admin Exp Transferred--Credit	0	(10,611)	(10,611)	0	(7,220)	(7,220)	0	(3,391)	(3,391)
4	923000	Outside Services Employed	557	550,287	550,844	557	374,415	374,972	0	175,872	175,872
4	924000	Property Insurance Premium	0	138,732	138,732	0	94,393	94,393	0	44,339	44,339
4	925XXX	Injuries and Damages	(21,296)	344,299	323,003	(21,296)	234,261	212,965	0	110,038	110,038
4	926XXX	Employee Pensions and Benefits	51	74,246	74,297	51	50,517	50,568	0	23,729	23,729
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	242,055	232,234	474,289	159,974	152,415	312,389	82,081	79,819	161,900
4	930000	Miscellaneous General Expenses	6,727	95,896	102,623	534	65,248	65,782	6,193	30,648	36,841
4	931000	Rents	790	57,822	58,612	440	39,342	39,782	350	18,480	18,830
4	935000	Maintenance of General Plant	86,849	842,494	929,343	56,031	573,233	629,264	30,818	269,261	300,079
TOTAL ADMIN & GEN OPERATING EXP			354,456	4,966,233	5,320,689	224,105	3,373,427	3,597,532	130,351	1,592,806	1,723,157

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	144,812	1,346,091	1,490,903	103,102	915,880	1,018,982	41,710	430,211	471,921
E-AMTX		Amortization Expense-General Plant - 303000	0	36,237	36,237	0	24,640	24,640	0	11,597	11,597
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	71,906	1,236,867	1,308,773	70,293	841,565	911,858	1,613	395,302	396,915
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	5,359	5,359	0	3,646	3,646	0	1,713	1,713
99	407229	Idaho Earnings Test Amortization	(226,180)	0	(226,180)	0	0	0	(226,180)	0	(226,180)
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(9,462)	2,624,554	2,615,092	173,395	1,785,731	1,959,126	(182,857)	838,823	655,966
		TOTAL ADMIN & GENERAL EXPENSES	344,994	7,590,787	7,935,781	397,500	5,159,158	5,556,658	(52,506)	2,431,629	2,379,123
		TOTAL EXPENSES BEFORE FIT	12,214,967	46,604,467	58,819,434	9,579,372	30,775,529	40,354,901	2,635,595	15,828,938	18,464,533
		NET OPERATING INCOME (LOSS) BEFORE FIT			21,437,392			13,691,941			7,745,451
E-FIT		FEDERAL INCOME TAX--Normal Accrual			872,959			740,647			132,312
E-FIT		DEFERRED FEDERAL INCOME TAX			5,392,339			3,230,988			2,161,351
E-FIT		AMORTIZED ITC - NOXON			(37,370)			(24,526)			(12,844)
		ELECTRIC NET OPERATING INCOME (LOSS)			15,209,464			9,744,832			5,464,632

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.645%	34.355%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.536%	32.464%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	1,000	78,042	79,042	1,000	51,219	52,219	0	26,823	26,823
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	3,496,459	3,496,459	0	2,294,726	2,294,726	0	1,201,733	1,201,733
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	87,105	87,105	0	57,167	57,167	0	29,938	29,938
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	507,631	507,631	0	333,158	333,158	0	174,473	174,473
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	5,020	5,020	0	3,295	3,295	0	1,725	1,725
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	6,427	6,427	0	4,218	4,218	0	2,209	2,209
1	456100	TRANSMISSION REVENUE OF OTHERS	0	1,028,415	1,028,415	0	674,949	674,949	0	353,466	353,466
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	266,000	266,000	0	174,576	174,576	0	91,424	91,424
1	456130	ANCILLARY SERVICES REVENUE	0	137,362	137,362	0	90,151	90,151	0	47,211	47,211
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	456311	CONTRA DECOUPLING DEFERRAL	29,474	0	29,474	29,474	0	29,474	0	0	0
1	456328	RESIDENTIAL DECOUPLING DEFERRE	(1,160,335)	0	(1,160,335)	(979,262)	0	(979,262)	(181,073)	0	(181,073)
1	456329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	687,909	0	687,909	422,728	0	422,728	265,181	0	265,181
1	456339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	12,554	0	12,554	8,322	0	8,322	4,232	0	4,232
1	456705	LOW VOLTAGE B ON A	0	138,578	138,578	0	90,949	90,949	0	47,629	47,629
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	0	0	0	0	0	0	0	0
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	0	0	0	0	0	0	0	0
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	2,864,415	2,864,415	0	1,879,916	1,879,916	0	984,499	984,499
TOTAL ACCOUNT 456			(429,398)	8,615,454	8,186,056	(517,738)	5,654,324	5,136,586	88,340	2,961,130	3,049,470

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	10,363,855	10,363,855	0	6,801,798	6,801,798	0	3,562,057	3,562,057
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	(16,956)	(16,956)	0	(11,128)	(11,128)	0	(5,828)	(5,828)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	624,048	624,048	0	409,563	409,563	0	214,485	214,485
1	555710	Intercompany Purchase	0	137,362	137,362	0	90,151	90,151	0	47,211	47,211
TOTAL ACCOUNT 555			0	11,108,309	11,108,309	0	7,290,384	7,290,384	0	3,817,925	3,817,925

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	468,491	468,491	0	307,471	307,471	0	161,020	161,020
1	557010	Other Power Supply Expense - Financial	0	4,744,644	4,744,644	0	3,113,910	3,113,910	0	1,630,734	1,630,734
1	557150	Fuel - Economic Dispatch	0	(5,740,010)	(5,740,010)	0	(3,767,169)	(3,767,169)	0	(1,972,841)	(1,972,841)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(4,547)	0	(4,547)	0	0	0	(4,547)	0	(4,547)
1	557165	Other Resource Costs-CAISO Charges	0	2,902	2,902	0	1,905	1,905	0	997	997
1	557170	Broker Fees - Power	0	22,909	22,909	0	15,035	15,035	0	7,874	7,874
1	557171	REC Broker Fees	0	0	0	0	0	0	0	0	0
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	(694,284)	0	(694,284)	(694,284)	0	(694,284)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	294,511	0	294,511	294,511	0	294,511	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(323,100)	0	(323,100)	(323,100)	0	(323,100)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(897,910)	0	(897,910)	0	0	0	(897,910)	0	(897,910)
99	557390	Idaho PCA Amortization	(75,038)	0	(75,038)	0	0	0	(75,038)	0	(75,038)
1	557395	Optional Renewable Power Expense Offset	0	78	78	0	51	51	0	27	27
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
1	557711	Turbine Gas Bookout Offset	0	0	0	0	0	0	0	0	0
1	557730	Other Power Exp - Intracompany Thermal Gas	0	5,162,595	5,162,595	0	3,388,211	3,388,211	0	1,774,384	1,774,384
TOTAL ACCOUNT 557			(1,632,143)	4,661,609	3,029,466	(681,415)	3,059,414	2,377,999	(950,728)	1,602,195	651,467

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS			Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES			E-908-1A
For Month Ended July 31, 2016			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	26,611	15,895	42,506	18,015	10,434	28,449	8,596	5,461	14,057
99	908600	Public Purpose Tariff Rider Expense Offset	1,748,514	0	1,748,514	1,253,878	0	1,253,878	494,636	0	494,636
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	48,637	0	48,637	14,382	0	14,382	34,255	0	34,255
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			1,823,762	15,895	1,839,657	1,286,275	10,434	1,296,709	537,487	5,461	542,948

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.645%	34.355%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.53%	52.53%
2	Cost of Debt		5.194%	5.155%
	Total Weighted Cost		2.728%	2.708%
E-APL	Net Rate Base	2,189,605,799	1,444,648,785	744,957,014
	Interest Deduction for FIT Calculation	59,583,455	39,410,019	20,173,436
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID:			
ELECTRIC FEDERAL INCOME TAXES		E-FIT-1A			
For Month Ended July 31, 2016		AVISTA UTILITIES			
Average of Monthly Averages Basis					
Ref/Basis	Description	System	Washington	Idaho	
Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue	80,256,826	54,046,842	26,209,984	
E-OPS	Less: Operating & Maintenance Expense	42,103,570	28,333,010	13,770,560	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	10,513,578	7,051,141	3,462,437	
E-OTX	Less: Taxes Other than FIT	6,202,286	4,970,750	1,231,536	
	Net Operating Income Before FIT	21,437,392	13,691,941	7,745,451	
E-INT	Less: Monthly Interest Expense	4,965,288	3,284,168	1,681,120	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,793)	11,793	
E-SCM	Plus: Schedule M Adjustments	(13,944,468)	(8,281,466)	(5,663,002)	
	Taxable Net Operating Income	2,527,636	2,138,100	389,536	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	884,673	748,335	136,338	
1	Production Tax Credit	(11,714)	(7,688)	(4,026)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	872,959	740,647	132,312	
E-DTE	Deferred FIT	5,392,339	3,230,988	2,161,351	
1	411400 Amortized Investment Tax Credit - Noxon	(37,370)	(24,526)	(12,844)	
	Total Net FIT/Deferred FIT	6,227,928	3,947,109	2,280,819	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	3,894,201	6,055,158	9,949,359	2,499,247	4,037,302	6,536,549	1,394,954	2,017,856	3,412,810
12	997001 Contributions In Aid of Construction	0	399,240	399,240	0	263,163	263,163	0	136,077	136,077
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
4	997005 FAS106 Current Retiree Medical Accrual	0	249,297	249,297	0	169,622	169,622	0	79,675	79,675
99	997007 Idaho PCA	(972,948)	0	(972,948)	0	0	0	(972,948)	0	(972,948)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	51,810	51,810	0	35,252	35,252	0	16,558	16,558
12	997016 Redemption Expense Amortization	0	106,196	106,196	0	70,000	70,000	0	36,196	36,196
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	(868,229)	0	(868,229)	(571,997)	0	(571,997)	(296,232)	0	(296,232)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	864,929	864,929	0	588,498	588,498	0	276,431	276,431
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	442,951	0	442,951	527,060	0	527,060	(84,109)	0	(84,109)
12	997032 Interest Rate Swaps	0	42,920	42,920	0	28,291	28,291	0	14,629	14,629
4	997033 BPA Residential Exchange	27,485	0	27,485	15,803	0	15,803	11,682	0	11,682
99	997034 Montana Hydro Settlement	86,439	0	86,439	56,382	0	56,382	30,057	0	30,057
1	997041 Rathdrum Turbine Lease, Tax	0	(23,284)	(23,284)	0	(15,281)	(15,281)	0	(8,003)	(8,003)
99	997043 Washington Deferred Power Costs	(678,382)	0	(678,382)	(678,382)	0	(678,382)	0	0	0
1	997044 Non-Monetary Power Costs	0	(16,956)	(16,956)	0	(11,128)	(11,128)	0	(5,828)	(5,828)
1	997045 Section 199 Manufacturing Deduction	0	(62,500)	(62,500)	0	(41,019)	(41,019)	0	(21,481)	(21,481)
99	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(429,358)	(429,358)	0	(283,016)	(283,016)	0	(146,342)	(146,342)
11	997049 Tax Depreciation	0	(20,006,813)	(20,006,813)	0	(13,011,431)	(13,011,431)	0	(6,995,382)	(6,995,382)
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	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)

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

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061 CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0	33,333
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	15,258	73,674	88,932	12,677	48,352	61,029	2,581	25,322	27,903
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	194,033	0	194,033	178,884	0	178,884	15,149	0	15,149
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	(1,833,333)	(1,833,333)	0	(1,203,216)	(1,203,216)	0	(630,117)	(630,117)
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	297,515	297,515	0	193,489	193,489	0	104,026	104,026
4	997081 Deferred Compensation	0	(5,272)	(5,272)	0	(3,587)	(3,587)	0	(1,685)	(1,685)
4	997082 Meal Disallowances	0	28,615	28,615	0	19,470	19,470	0	9,145	9,145
4	997083 Paid Time Off	0	(408,591)	(408,591)	0	(278,005)	(278,005)	0	(130,586)	(130,586)
2	997084 Customer Uncollectibles	0	(104,217)	(104,217)	0	(68,413)	(68,413)	0	(35,804)	(35,804)
99	997088 Deferred O&M Colstrip & CS2	290,924	0	290,924	91,896	0	91,896	199,028	0	199,028
99	997089 CNC Transmission	0	0	0	0	0	0	0	0	0
99	997091 LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	997092 Smart Grid	0	0	0	0	0	0	0	0	0
99	997093 EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094 Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095 WA REC Deferral	(44,491)	0	(44,491)	(44,491)	0	(44,491)	0	0	0
1	997096 CDA Settlement Costs	0	2,727	2,727	0	1,790	1,790	0	937	937
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
1	997099 Kettle Falls Diesel Leak	0	(20,986)	(20,986)	0	(13,773)	(13,773)	0	(7,213)	(7,213)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(1,706,783)	(1,706,783)	0	(1,120,162)	(1,120,162)	0	(586,621)	(586,621)
1	997102 Amort Idaho Earnings Test (254229)	(213,250)	0	(213,250)	0	0	0	(213,250)	0	(213,250)
99	997103 Def Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	997104 Spokane River TDG	33,969	0	33,969	24,200	0	24,200	9,769	0	9,769
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	2,411,859	(16,446,012)	(13,944,468)	2,312,336	(10,593,802)	(8,281,466)	189,208	(5,852,210)	(5,663,002)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.645%	34.355%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	11	Book Depreciation	100.000%	65.035%	34.965%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.916%	34.084%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	4,680,560	4,680,560	0	3,015,030	3,015,030	0	1,665,530	1,665,530
99	410100	Deferred Federal Income Tax Expense - Washin	223,215	0	223,215	223,215	0	223,215	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	449,014	0	449,014	0	0	0	449,014	0	449,014
	410100	Total	672,229	4,680,560	5,352,789	223,215	3,015,030	3,238,245	449,014	1,665,530	2,114,544
14	411100	Deferred Federal Income Tax Expense - Allocate	0	174,382	174,382	0	112,330	112,330	0	62,052	62,052
99	411100	Deferred Federal Income Tax Expense - Washin	(119,587)	0	(119,587)	(119,587)	0	(119,587)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(15,245)	0	(15,245)	0	0	0	(15,245)	0	(15,245)
	411100	Total	(134,832)	174,382	39,550	(119,587)	112,330	(7,257)	(15,245)	62,052	46,807
Total Deferred Federal Income Tax Expense			537,397	4,854,942	5,392,339	103,628	3,127,360	3,230,988	433,769	1,727,582	2,161,351

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.416%	35.584%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	113,619	113,619	0	74,568	74,568	0	39,051	39,051
1	408150	R&P Property Tax--Production	0	1,276,877	1,276,877	0	838,014	838,014	0	438,863	438,863
1	408180	R&P Property Tax--Transmission	0	483,767	483,767	0	317,496	317,496	0	166,271	166,271
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	1,874,263	1,874,263	0	1,230,078	1,230,078	0	644,185	644,185
DISTRIBUTION											
99	408110	State Excise Tax	1,697,290	0	1,697,290	1,697,290	0	1,697,290	0	0	0
99	408120	Municipal Occupation & License Tax	1,694,953	0	1,694,953	1,432,044	0	1,432,044	262,909	0	262,909
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	891,561	0	891,561	611,338	0	611,338	280,223	0	280,223
99	409100	State Income Tax--Idaho	44,219	0	44,219	0	0	0	44,219	0	44,219
TOTAL DISTRIBUTION			4,328,023	0	4,328,023	3,740,672	0	3,740,672	587,351	0	587,351
TOTAL TAXES OTHER THAN FIT			4,328,023	1,874,263	6,202,286	3,740,672	1,230,078	4,970,750	587,351	644,185	1,231,536

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,641,667	8,641,667	0	5,671,526	5,671,526	0	2,970,141	2,970,141
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	1,226,979	1,226,979	0	805,266	805,266	0	421,713	421,713
1	182381	CDA Settlement Past Storage	0	33,153,212	33,153,212	0	21,758,453	21,758,453	0	11,394,759	11,394,759
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	16,877,547	17,030,726	153,179	11,231,164	11,384,343	0	5,646,383	5,646,383
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,695,422	42,602,970	47,298,392	4,596,803	28,987,061	33,583,864	98,619	13,615,909	13,714,528
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,366,843	4,366,843	0	2,971,200	2,971,200	0	1,395,643	1,395,643
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	71,918,864	71,918,864	0	48,933,595	48,933,595	0	22,985,269	22,985,269
		TOTAL INTANGIBLE PLANT	5,451,305	224,837,300	230,288,605	5,352,686	150,580,367	155,933,053	98,619	74,256,933	74,355,552
		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	132,476,599	132,476,599	0	86,944,392	86,944,392	0	45,532,207	45,532,207
1	312000	Boiler Plant	0	176,234,757	176,234,757	0	115,662,871	115,662,871	0	60,571,886	60,571,886
1	313000	Generators	0	6,770	6,770	0	4,443	4,443	0	2,327	2,327
1	314000	Turbogenerator Units	0	55,026,080	55,026,080	0	36,113,616	36,113,616	0	18,912,464	18,912,464
1	315000	Accessory Electric Equipment	0	27,512,266	27,512,266	0	18,056,300	18,056,300	0	9,455,966	9,455,966
1	316000	Miscellaneous Power Plant Equipment	0	17,467,955	17,467,955	0	11,464,219	11,464,219	0	6,003,736	6,003,736
		TOTAL STEAM PRODUCTION PLANT	0	412,302,599	412,302,599	0	270,594,195	270,594,195	0	141,708,404	141,708,404
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,938,120	59,938,120	0	39,337,388	39,337,388	0	20,600,732	20,600,732
1	331XXX	Structures & Improvements	0	69,634,685	69,634,685	0	45,701,244	45,701,244	0	23,933,441	23,933,441
1	332XXX	Reservoirs, Dams, & Waterways	0	171,557,869	171,557,869	0	112,593,429	112,593,429	0	58,964,440	58,964,440
1	333000	Waterwheels, Turbines, & Generators	0	212,331,216	212,331,216	0	139,352,977	139,352,977	0	72,978,239	72,978,239
1	334000	Accessory Electric Equipment	0	50,914,903	50,914,903	0	33,415,451	33,415,451	0	17,499,452	17,499,452
1	335XXX	Miscellaneous Power Plant Equipment	0	11,199,194	11,199,194	0	7,350,031	7,350,031	0	3,849,163	3,849,163
1	336000	Roads, Railroads, & Bridges	0	2,689,139	2,689,139	0	1,764,882	1,764,882	0	924,257	924,257
		TOTAL HYDRAULIC PRODUCTION PLANT	0	578,265,126	578,265,126	0	379,515,402	379,515,402	0	198,749,724	198,749,724
		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	16,850,113	16,850,113	0	11,058,729	11,058,729	0	5,791,384	5,791,384
1	342000	Fuel Holders, Producers, & Accessories	0	21,378,495	21,378,495	0	14,030,706	14,030,706	0	7,347,789	7,347,789
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	212,525,062	212,525,062	0	139,480,198	139,480,198	0	73,044,864	73,044,864
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	20,573,136	20,573,136	0	13,502,149	13,502,149	0	7,070,987	7,070,987
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	1,859,776	1,859,776	0	1,220,571	1,220,571	0	639,205	639,205
		TOTAL OTHER PRODUCTION PLANT	0	298,184,099	298,184,099	0	195,698,223	195,698,223	0	102,485,876	102,485,876
		TOTAL PRODUCTION PLANT	0	1,288,751,824	1,288,751,824	0	845,807,820	845,807,820	0	442,944,004	442,944,004

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended July 31, 2016			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	21,978,321	21,978,321	0	14,424,372	14,424,372	0	7,553,949	7,553,949
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	23,977,860	23,977,860	0	15,736,670	15,736,670	0	8,241,190	8,241,190
1	353000	Station Equipment	0	253,131,618	253,131,618	0	166,130,281	166,130,281	0	87,001,337	87,001,337
1	354000	Towers & Fixtures	0	17,172,902	17,172,902	0	11,270,576	11,270,576	0	5,902,326	5,902,326
1	355000	Poles & Fixtures	0	199,063,433	199,063,433	0	130,645,331	130,645,331	0	68,418,102	68,418,102
1	356000	Overhead Conductors & Devices	0	132,334,911	132,334,911	0	86,851,402	86,851,402	0	45,483,509	45,483,509
1	357000	Underground Conduit	0	2,987,090	2,987,090	0	1,960,427	1,960,427	0	1,026,663	1,026,663
1	358000	Underground Conductors & Devices	0	2,342,778	2,342,778	0	1,537,565	1,537,565	0	805,213	805,213
1	359000	Roads & Trails	0	2,012,046	2,012,046	0	1,320,506	1,320,506	0	691,540	691,540
TOTAL TRANSMISSION PLANT			0	655,000,959	655,000,959	0	429,877,130	429,877,130	0	225,123,829	225,123,829
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	5,346,094	0	5,346,094	3,893,776	0	3,893,776	1,452,318	0	1,452,318
99	360400	Land Easements	2,491,385	0	2,491,385	335,296	0	335,296	2,156,089	0	2,156,089
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	20,776,807	0	20,776,807	14,293,268	0	14,293,268	6,483,539	0	6,483,539
3	362000	Station Equipment	124,388,871	2,085,820	126,474,691	80,540,992	1,408,679	81,949,671	43,847,879	677,141	44,525,020
99	363000	Energy Storage Equipment	2,597,845	0	2,597,845	2,597,845	0	2,597,845	0	0	0
99	364000	Poles, Towers, & Fixtures	348,169,093	0	348,169,093	221,764,795	0	221,764,795	126,404,298	0	126,404,298
99	365000	Overhead Conductors & Devices	221,619,683	0	221,619,683	138,456,597	0	138,456,597	83,163,086	0	83,163,086
99	366000	Underground Conduit	100,735,364	0	100,735,364	64,198,214	0	64,198,214	36,537,150	0	36,537,150
99	367000	Underground Conductors & Devices	178,639,359	0	178,639,359	115,721,284	0	115,721,284	62,918,075	0	62,918,075
99	368000	Line Transformers	238,282,327	0	238,282,327	162,770,901	0	162,770,901	75,511,426	0	75,511,426
99	369XXX	Services	154,750,700	0	154,750,700	101,288,194	0	101,288,194	53,462,506	0	53,462,506
99	370000	Meters	50,255,109	0	50,255,109	27,594,388	0	27,594,388	22,660,721	0	22,660,721
99	373XXX	Street Light & Signal Systems	53,853,761	0	53,853,761	35,892,002	0	35,892,002	17,961,759	0	17,961,759
TOTAL DISTRIBUTION PLANT			1,502,274,248	2,085,820	1,504,360,068	969,347,552	1,408,679	970,756,231	532,926,696	677,141	533,603,837
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,418,128	7,550,945	8,969,073	712,702	5,137,663	5,850,365	705,426	2,413,282	3,118,708
4	390XXX	Structures & Improvements	14,296,975	84,374,365	98,671,340	6,605,022	57,408,318	64,013,340	7,691,953	26,966,047	34,658,000
4	391XXX	Office Furniture & Equipment	3,088,608	48,863,386	51,951,994	3,014,498	33,246,648	36,261,146	74,110	15,616,738	15,690,848
4	392XXX	Transportation Equipment	26,996,068	14,809,562	41,805,630	19,418,061	10,076,426	29,494,487	7,578,007	4,733,136	12,311,143
4	393000	Stores Equipment	255,064	3,189,077	3,444,141	116,176	2,169,848	2,286,024	138,888	1,019,229	1,158,117
4	394000	Tools, Shop & Garage Equipment	1,943,698	11,509,177	13,452,875	907,176	7,830,844	8,738,020	1,036,522	3,678,333	4,714,855
4	394100	Electric Charging Stations	0	51,258	51,258	0	34,876	34,876	0	16,382	16,382
4	395000	Laboratory Equipment	246,203	595,767	841,970	215,301	405,360	620,661	30,902	190,407	221,309
4	396XXX	Power Operated Equipment	25,424,615	9,046,831	34,471,446	15,233,127	6,155,464	21,388,591	10,191,488	2,891,367	13,082,855
4	397XXX	Communications Equipment	22,733,613	75,807,759	98,541,372	13,555,577	51,579,599	65,135,176	9,178,036	24,228,160	33,406,196
4	398000	Miscellaneous Equipment	5,062	385,073	390,135	3,913	262,004	265,917	1,149	123,069	124,218
TOTAL GENERAL PLANT			96,408,034	256,183,200	352,591,234	59,781,553	174,307,050	234,088,603	36,626,481	81,876,150	118,502,631
TOTAL PLANT IN SERVICE			1,604,133,587	2,426,859,103	4,030,992,690	1,034,481,791	1,601,981,046	2,636,462,837	569,651,796	824,878,057	1,394,529,853

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(292,948,408)	(292,948,408)	0	(192,262,040)	(192,262,040)	0	(100,686,368)	(100,686,368)
E-ADEP		Hydro Production Plant	0	(139,436,758)	(139,436,758)	0	(91,512,344)	(91,512,344)	0	(47,924,414)	(47,924,414)
E-ADEP		Other Production Plant	0	(106,682,353)	(106,682,353)	0	(70,015,628)	(70,015,628)	0	(36,666,725)	(36,666,725)
E-ADEP		Transmission Plant	0	(207,361,733)	(207,361,733)	0	(136,091,505)	(136,091,505)	0	(71,270,228)	(71,270,228)
E-ADEP		Distribution Plant	(481,204,795)	(55,736)	(481,260,531)	(296,551,894)	(37,642)	(296,589,536)	(184,652,901)	(18,094)	(184,670,995)
E-ADEP		General Plant	(34,212,632)	(86,045,880)	(120,258,512)	(21,251,153)	(58,545,617)	(79,796,770)	(12,961,479)	(27,500,263)	(40,461,742)
		TOTAL ACCUMULATED DEPRECIATION	(515,417,427)	(832,530,868)	(1,347,948,295)	(317,803,047)	(548,464,776)	(866,267,823)	(197,614,380)	(284,066,092)	(481,680,472)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(10,983,673)	(10,983,673)	0	(7,208,584)	(7,208,584)	0	(3,775,089)	(3,775,089)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(190,735)	0	(190,735)	(190,735)	0	(190,735)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,231,519)	(1,231,519)	0	(836,363)	(836,363)	0	(395,156)	(395,156)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,757,159)	(30,430,788)	(33,187,947)	(2,701,729)	(20,705,109)	(23,406,838)	(55,430)	(9,725,679)	(9,781,109)
E-AAAMT		General Plant - 390200, 396200	(120,778)	(277,794)	(398,572)	(117,217)	(189,011)	(306,228)	(3,561)	(88,783)	(92,344)
		TOTAL ACCUMULATED AMORTIZATION	(3,068,672)	(42,923,774)	(45,992,446)	(3,009,681)	(28,939,067)	(31,948,748)	(58,991)	(13,984,707)	(14,043,698)
		TOTAL ACCUMULATED DEPR/AMORT	(518,486,099)	(875,454,642)	(1,393,940,741)	(320,812,728)	(577,403,843)	(898,216,571)	(197,673,371)	(298,050,799)	(495,724,170)
		NET ELECTRIC UTILITY PLANT before DFIT	1,085,647,488	1,551,404,461	2,637,051,949	713,669,063	1,024,577,203	1,738,246,266	371,978,425	526,827,258	898,805,683
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(97,413)	(97,413)	0	(63,932)	(63,932)	0	(33,481)	(33,481)
12		ADFIT - Electric Plant In Service (282900)	0	(475,221,007)	(475,221,007)	0	(313,246,679)	(313,246,679)	0	(161,974,328)	(161,974,328)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(47,996,307)	(47,996,307)	0	(32,656,687)	(32,656,687)	0	(15,339,620)	(15,339,620)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(1,557,894)	(1,557,894)	0	(1,059,991)	(1,059,991)	0	(497,903)	(497,903)
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	(11,603,624)	(11,603,624)	0	(7,615,458)	(7,615,458)	0	(3,988,166)	(3,988,166)
1		ADFIT - CDA Settlement Costs (283333)	0	387,242	387,242	0	254,147	254,147	0	133,095	133,095
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,085,488)	(3,085,488)	0	(2,033,830)	(2,033,830)	0	(1,051,658)	(1,051,658)
		TOTAL ACCUMULATED DFIT	0	(539,174,491)	(539,174,491)	0	(356,422,430)	(356,422,430)	0	(182,752,061)	(182,752,061)
		NET ELECTRIC UTILITY PLANT	1,085,647,488	1,012,229,970	2,097,877,458	713,669,063	668,154,773	1,381,823,836	371,978,425	344,075,197	716,053,622

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.536%	32.464%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.916%	34.084%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-APL-1A

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	#####	1,012,229,970	2,097,877,458	713,669,063	668,154,773	1,381,823,836	371,978,425	344,075,197	716,053,622
	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	(500,213)	0	(500,213)	500,213	0	500,213
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)	(2,926,010)	0	(2,926,010)	(937,736)	0	(937,736)	(1,988,274)	0	(1,988,274)
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)	7,696,785	0	7,696,785	4,915,674	0	4,915,674	2,781,111	0	2,781,111
99	ADFIT - Kettle Falls Disallowed (190420)	133,066	0	133,066	133,066	0	133,066	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)	1,491,232	0	1,491,232	0	0	0	1,491,232	0	1,491,232
99	ADFIT - Boulder Park Disallowed (190040)	388,068	0	388,068	0	0	0	388,068	0	388,068
99	Investment in WNP3 Exchange Power (124900, 12493)	7,655,954	0	7,655,954	7,655,954	0	7,655,954	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,375,937)	0	(1,375,937)	(1,375,937)	0	(1,375,937)	0	0	0
99	CDA Lake Settlement - WA (182382)	665,517	0	665,517	665,517	0	665,517	0	0	0
99	CDA Lake Settlement - ID (186382)	130,353	0	130,353	0	0	0	130,353	0	130,353
99	ADFIT - CDA Lake Settlement - Direct (283382)	(278,556)	0	(278,556)	(232,932)	0	(232,932)	(45,624)	0	(45,624)
99	CDA CDR Fund - Direct (182324)	48,410	0	48,410	48,410	0	48,410	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	343,504	0	343,504	319,110	0	319,110	24,394	0	24,394
99	ADFIT - Spokane River Relicensing (283322)	(120,203)	0	(120,203)	(111,670)	0	(111,670)	(8,533)	0	(8,533)
99	Spokane River PM&Es (182323)	316,240	0	316,240	202,633	0	202,633	113,607	0	113,607
99	ADFIT - Spokane River PM&Es (283323)	(110,709)	0	(110,709)	(70,946)	0	(70,946)	(39,763)	0	(39,763)
99	Montana Riverbed Settlement (186360)	385,244	0	385,244	310,101	0	310,101	75,143	0	75,143
99	ADFIT - Montana Riverbed Settlement (283365)	(135,315)	0	(135,315)	(109,016)	0	(109,016)	(26,299)	0	(26,299)
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,239,657)	0	(2,239,657)	(647,876)	0	(647,876)	(1,591,781)	0	(1,591,781)
99	Customer Deposits (235199)	(1,733,264)	0	(1,733,264)	(1,733,264)	0	(1,733,264)	0	0	0
C-WKC	Working Capital	58,430,800	30,293,993	88,724,793	58,430,800	0	58,430,800	0	30,293,993	30,293,993
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	61,434,348	30,293,993	91,728,341	62,824,949	0	62,824,949	(1,390,601)	30,293,993	28,903,392
	NET RATE BASE	#####	1,042,523,963	2,189,605,799	776,494,012	668,154,773	1,444,648,785	370,587,824	374,369,190	744,957,014

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended July 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	67.536%	32.464%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.040%	31.960%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000)	ED-AN	76,534	76,534			76,534	76,534		50,229	50,229		26,305	26,305		
1	Misc Intangible Plt (30300)	ED-AN	20,050	20,050			20,050	20,050		13,159	13,159		6,891	6,891		
Total Production/Transmission			96,584	96,584			96,584	96,584		63,388	63,388		33,196	33,196		
Distribution																
	Franchises (302000)	ED-WA	2,013	2,013		2,013		2,013	2,013		2,013					
	Misc Intangible Plt (30300)	ED-WA	237	237		237		237	237		237					
Total Distribution			2,250	2,250		2,250		2,250	2,250		2,250					
General Plant - 303000																
7,4		CD-AA	49,911	35,600	9,961	4,350		35,600	35,600		24,222	24,222	11,378	11,378		
9,1		CD-AN	811	637	174			637	637		418	418	219	219		
		GD-ID	1,245		1,245											
		GD-WA	2,072		2,072											
		GD-OR	1,553			1,553										
Total General Plant - 303000			55,592	36,237	13,452	5,903		36,237	36,237		24,640	24,640	11,597	11,597		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	1,657,394	1,182,153	330,783	144,458		1,182,153	1,182,153		804,337	804,337	377,816	377,816		
9,4		CD-AN	763	599	164			599	599		408	408	191	191		
9,4		CD-ID	1,551	1,217	334											
4		ED-AN	54,115	54,115			1,217	54,115	54,115		36,820	36,820	17,295	17,295		
		ED-ID	396	396				396	396				396	396		
		ED-WA	70,293	70,293				70,293	70,293	70,293		70,293				
8		GD-AA	25,791		17,959	7,832										
		GD-AN	0		0											
		GD-OR	0			0										
Total Miscellaneous IT Intangible Plt - 3031XX			1,810,303	1,308,773	349,240	152,290		71,906	1,236,867	1,308,773	70,293	841,565	911,858	1,613	395,302	396,915
Gas Underground Storage																
		GD-AN	19		19											
Total Gas Underground Storage			19		19											
General Plant - 390200, 396200																
7,4		CD-AA	2,219	1,583	443	193		1,583	1,583		1,077	1,077	506	506		
4		ED-AN	3,776	3,776				3,776	3,776		2,569	2,569	1,207	1,207		
		GD-OR	0			0										
Total General Plant - 390200, 396200			5,995	5,359	443	193		5,359	5,359		3,646	3,646	1,713	1,713		
Total Amortization Expense			1,970,743	1,449,203	363,154	158,386		74,156	1,375,047	1,449,203	72,543	933,239	1,005,782	1,613	441,808	443,421

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -			Washington	Idaho				
7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	Production/Transmission Rat	65.630%	34.370%					
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	68.040%	31.960%					
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%									

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(292,948,408)	(292,948,408)			(292,948,408)	(292,948,408)		(192,262,040)	(192,262,040)		(100,686,368)	(100,686,368)	
1	Hydro (ED-AN)	(139,436,758)	(139,436,758)			(139,436,758)	(139,436,758)		(91,512,344)	(91,512,344)		(47,924,414)	(47,924,414)	
1	Other (ED-AN)	(106,682,353)	(106,682,353)			(106,682,353)	(106,682,353)		(70,015,628)	(70,015,628)		(36,666,725)	(36,666,725)	
Total Electric Production		(539,067,519)	(539,067,519)			(539,067,519)	(539,067,519)		(353,790,012)	(353,790,012)		(185,277,507)	(185,277,507)	
Electric Transmission														
1	ED-AN	(207,361,733)	(207,361,733)			(207,361,733)	(207,361,733)		(136,091,505)	(136,091,505)		(71,270,228)	(71,270,228)	
Total Electric Transmissic		(207,361,733)	(207,361,733)			(207,361,733)	(207,361,733)		(136,091,505)	(136,091,505)		(71,270,228)	(71,270,228)	
Electric Distribution														
3	ED-AN	(55,736)	(55,736)				(55,736)		(37,642)	(37,642)		(18,094)	(18,094)	
	ED-ID	(184,652,901)	(184,652,901)			(184,652,901)	(184,652,901)				(184,652,901)		(184,652,901)	
	ED-WA	(296,551,894)	(296,551,894)			(296,551,894)	(296,551,894)	(296,551,894)		(296,551,894)				
Total Electric Distribution		(481,260,531)	(481,260,531)			(481,204,795)	(55,736)	(481,260,531)	(296,551,894)	(37,642)	(296,589,536)	(184,652,901)	(18,094)	(184,670,995)
Gas Underground Storage														
	GD-AN	(14,465,201)		(14,465,201)										
	GD-OR	(815,796)			(815,796)									
Total Gas Underground S		(15,280,997)		(14,465,201)	(815,796)									
Gas Distribution														
	GD-AN	(1,608,139)		(1,608,139)										
	GD-ID	(66,114,095)		(66,114,095)										
	GD-WA	(128,258,948)		(128,258,948)										
	GD-OR	(100,513,338)			(100,513,338)									
Total Gas Distribution		(296,494,520)		(195,981,182)	(100,513,338)									
General Plant														
4	ED-AN	(43,300,782)	(43,300,782)			(43,300,782)	(43,300,782)		(29,461,852)	(29,461,852)		(13,838,930)	(13,838,930)	
	ED-ID	(8,492,154)	(8,492,154)			(8,492,154)	(8,492,154)				(8,492,154)		(8,492,154)	
	ED-WA	(18,807,678)	(18,807,678)			(18,807,678)	(18,807,678)	(18,807,678)						
7,4	CD-AA	(47,654,551)	(33,990,085)	(9,510,895)	(4,153,571)		(33,990,085)	(33,990,085)		(23,126,854)	(23,126,854)		(10,863,231)	
9,4	CD-AN	(11,155,299)	(8,755,013)	(2,400,286)			(8,755,013)	(8,755,013)		(5,956,911)	(5,956,911)		(2,798,102)	
9	CD-ID	(5,694,641)	(4,469,325)	(1,225,316)		(4,469,325)	(4,469,325)				(4,469,325)		(4,469,325)	
9	CD-WA	(3,113,381)	(2,443,475)	(669,906)		(2,443,475)	(2,443,475)	(2,443,475)			(2,443,475)			
8	GD-AA	(2,052,011)		(1,428,897)	(623,114)									
	GD-AN	(2,361,714)		(2,361,714)										
	GD-ID	(1,425,518)		(1,425,518)										
	GD-WA	(5,463,577)		(5,463,577)										
	GD-OR	(4,505,790)			(4,505,790)									
Total General Plant		(154,027,096)	(120,258,512)	(24,486,109)	(9,282,475)	(34,212,632)	(86,045,880)	(120,258,512)	(21,251,153)	(58,545,617)	(79,796,770)	(12,961,479)	(27,500,263)	(40,461,742)
Total Accumulated Depr		(1,693,492,396)	(1,347,948,295)	(234,932,492)	(110,611,609)	(515,417,427)	(832,530,868)	(1,347,948,295)	(317,803,047)	(548,464,776)	(866,267,823)	(197,614,380)	(284,066,092)	(481,680,472)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	Production/Transmission Ratio	65.630%		34.370%				
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3	Direct Distribution Operating Expense	67.536%		32.464%				
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.040%		31.960%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-1A
For Month Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000) ED-AN	(9,720,421)	(9,720,421)			(9,720,421)	(9,720,421)		(6,379,512)	(6,379,512)		(3,340,909)	(3,340,909)		
1	Misc Intangible Plt (3030 ED-AN)	(1,263,252)	(1,263,252)			(1,263,252)	(1,263,252)		(829,072)	(829,072)		(434,180)	(434,180)		
Total Production/Transmission		(10,983,673)	(10,983,673)			(10,983,673)	(10,983,673)		(7,208,584)	(7,208,584)		(3,775,089)	(3,775,089)		
Distribution															
	Franchises (302000) ED-WA	(158,318)	(158,318)			(158,318)	(158,318)		(158,318)	(158,318)					
	Misc Intangible Plt (3030 ED-WA)	(32,417)	(32,417)			(32,417)	(32,417)		(32,417)	(32,417)					
Total Distribution		(190,735)	(190,735)			(190,735)	(190,735)		(190,735)	(190,735)					
General Plant - 303000															
7,4	CD-AA	(1,635,739)	(1,166,707)	(326,461)	(142,571)	(1,166,707)	(1,166,707)		(793,827)	(793,827)		(372,880)	(372,880)		
9,1	CD-AN	(82,581)	(64,812)	(17,769)		(64,812)	(64,812)		(42,536)	(42,536)		(22,276)	(22,276)		
	GD-ID	(64,599)		(64,599)											
	GD-WA	(155,033)		(155,033)											
	GD-OR	(83,004)			(83,004)										
Total General Plant - 303000		(2,020,956)	(1,231,519)	(563,862)	(225,575)		(1,231,519)	(1,231,519)		(836,363)	(836,363)		(395,156)	(395,156)	
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(41,139,603)	(29,343,234)	(8,210,642)	(3,585,727)	(29,343,234)	(29,343,234)		(19,965,137)	(19,965,137)		(9,378,097)	(9,378,097)		
9,4	CD-AN	(30,387)	(23,849)	(6,538)		(23,849)	(23,849)		(16,227)	(16,227)		(7,622)	(7,622)		
9	CD-ID	(44,434)	(34,873)	(9,561)			(34,873)					(34,873)	(34,873)		
4	ED-AN	(1,063,705)	(1,063,705)			(1,063,705)	(1,063,705)		(723,745)	(723,745)		(339,960)	(339,960)		
	ED-ID	(20,557)	(20,557)			(20,557)	(20,557)					(20,557)	(20,557)		
	ED-WA	(2,701,729)	(2,701,729)			(2,701,729)	(2,701,729)		(2,701,729)	(2,701,729)					
8	GD-AA	(1,033,501)		(719,668)	(313,833)										
	GD-AN	0		0											
	GD-OR	0			0										
Total Misc IT Intangible Plant - 3031XX		(46,033,916)	(33,187,947)	(8,946,409)	(3,899,560)		(2,757,159)	(30,430,788)	(33,187,947)	(2,701,729)	(20,705,109)	(23,406,838)	(55,430)	(9,725,679)	(9,781,109)
Gas Underground Storage															
	GD-AN	(240,210)		(240,210)											
Total Gas Underground Storage		(240,210)		(240,210)											
General Plant - 390200, 396200															
7,4	CD-AA	(258,325)	(184,252)	(51,557)	(22,516)		(184,252)	(184,252)		(125,365)	(125,365)		(58,887)	(58,887)	
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	(93,542)	(93,542)			(93,542)	(93,542)		(63,646)	(63,646)		(29,896)	(29,896)		
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)		(110,678)	(110,678)					
	GD-WA	(1,863)		(1,863)											
	GD-OR	0			0										
Total General Plant - 390200, 396200		(477,277)	(398,572)	(56,189)	(22,516)		(120,778)	(277,794)	(398,572)	(117,217)	(189,011)	(306,228)	(3,561)	(88,783)	(92,344)
Total Accumulated Amortization		(59,946,767)	(45,992,446)	(9,806,670)	(4,147,651)		(3,068,672)	(42,923,774)	(45,992,446)	(3,009,681)	(28,939,067)	(31,948,748)	(58,991)	(13,984,707)	(14,043,698)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1 Production/Transmission Ratio	65.630%	34.370%
8 Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4 Jurisdictional 4-Factor Ratio	68.040%	31.960%
9 Elec/Gas North 4-Factor	78.482%	21.518%	0.000%			

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

AVISTA UTILITIES

Electric Copy

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended July 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	86,216	0	0	0	0	86,216	0	0	86,216	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	3,878,082	105,436	124,144	2,814,055	3,043,635	28,907	34,035	771,505	834,447	0
		TOTAL ACCOUNT	4,422,031	116,175	138,889	3,189,077	3,444,141	115,123	34,035	771,505	920,663	57,227
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	3,647,221	889,995	273,609	2,483,617	3,647,221	0	0	0	0	0
99		GD-WA / ID / AN	2,634,125	0	0	0	0	1,931,696	350,040	352,389	2,634,125	0
99		GD-OR / AS	958,084	0	0	0	0	0	0	0	0	958,084
8		GD-AA	3,045,863	0	0	0	0	0	0	2,120,956	2,120,956	0
7		CD-AA	12,408,970	0	0	8,850,822	8,850,822	0	0	2,476,582	2,476,582	0
9		CD-WA / ID / AN	1,216,607	17,181	762,912	174,737	954,830	4,710	209,161	47,906	261,777	0
		TOTAL ACCOUNT	23,910,870	907,176	1,036,521	11,509,176	13,452,873	1,936,406	559,201	4,997,833	7,493,440	958,084
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	51,258	0	0	51,258	51,258	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	51,258	0	0	51,258	51,258	0	0	0	0	0
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	558,365	213,543	30,341	314,481	558,365	0	0	0	0	0
99		GD-WA / ID / AN	140,249	0	0	0	0	15,240	4,970	120,039	140,249	0
99		GD-OR / AS	45,547	0	0	0	0	0	0	0	0	45,547
8		GD-AA	240,989	0	0	0	0	0	0	167,810	167,810	0
7		CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0
9		CD-WA / ID / AN	38,129	1,758	561	27,606	29,925	482	154	7,568	8,204	0
		TOTAL ACCOUNT	1,378,942	215,301	30,902	595,767	841,970	15,722	5,124	366,400	387,246	45,547
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	32,879,121	14,978,776	9,879,898	8,020,447	32,879,121	0	0	0	0	0
99		GD-WA / ID / AN	4,802,853	0	0	0	0	2,934,604	1,037,755	830,494	4,802,853	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	1,548,590	254,350	311,589	649,441	1,215,380	69,733	85,426	178,051	333,210	0
		TOTAL ACCOUNT	39,802,877	15,233,126	10,191,487	9,046,831	34,471,444	3,004,337	1,123,181	1,114,019	5,241,537	43,834

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

AVISTA UTILITIES

Electric Copy

***** ELECTRIC *****

***** GAS NORTH *****

***** OREGON GAS *****

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended July 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	62,564,772	12,207,261	5,960,271	44,397,240	62,564,772	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,193,581	0	0	0	0	689,935	503,646	0	1,193,581	0	0	
99		GD-OR / AS	1,230,948	0	0	0	0	0	0	0	0	1,230,948	0	
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	
7		CD-AA	36,908,068	0	0	26,325,049	26,325,049	0	0	7,366,112	7,366,112	0	3,216,907	
9		CD-WA/ ID / AN	12,297,632	1,348,316	3,217,765	5,085,469	9,651,550	369,656	882,187	1,394,239	2,646,082	0	0	
		TOTAL ACCOUNT	115,187,933	13,555,577	9,178,036	75,807,758	98,541,371	1,059,591	1,385,833	9,451,769	11,897,193	1,230,948	3,518,421	4,749,369
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	85,574	0	1,149	84,425	85,574	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	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	416,019	0	0	296,730	296,730	0	0	83,029	83,029	0	36,260	
9		CD-WA/ ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	
		TOTAL ACCOUNT	513,938	3,913	1,149	385,073	390,135	1,073	0	84,103	85,176	2,367	36,260	38,627
		TOTAL GENERAL PLANT	465,232,754	59,781,552	36,626,481	256,183,200	352,591,233	17,983,759	7,238,296	55,882,903	81,104,958	10,682,997	20,853,566	31,536,563

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended July 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
	303000	Intangible Plant										
99		ED-WA / ID / AN	10,470,561	153,179	0	10,317,382	10,470,561	0	0	0	0	0
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0
99		GD-OR / AS	1,007,497	0	0	0	0	0	0	0	0	1,007,497
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,983,907	0	0	6,407,862	6,407,862	0	0	1,793,008	1,793,008	0
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0
		TOTAL ACCOUNT	22,458,222	153,179	0	16,877,547	17,030,726	1,022,594	779,605	1,834,763	3,636,962	1,007,497
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	7,883,403	4,596,803	23,524	3,263,076	7,883,403	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	1,604,838	0	0	0	0	0	0	1,117,513	1,117,513	0
7		CD-AA	55,103,139	0	0	39,302,865	39,302,865	0	0	10,997,484	10,997,484	0
9		CD-WA / ID / AN	142,865	0	75,095	37,030	112,125	0	20,588	10,152	30,740	0
		TOTAL ACCOUNT	64,734,245	4,596,803	98,619	42,602,971	47,298,393	0	20,588	12,125,149	12,145,737	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,122,372	0	0	4,366,843	4,366,843	0	0	1,221,903	1,221,903	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	6,122,372	0	0	4,366,843	4,366,843	0	0	1,221,903	1,221,903	0
	303115	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	100,831,204	0	0	71,918,864	71,918,864	0	0	20,123,892	20,123,892	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	100,831,204	0	0	71,918,864	71,918,864	0	0	20,123,892	20,123,892	0
	TOTAL		194,146,043	4,749,982	98,619	135,766,225	140,614,826	1,022,594	800,193	35,305,707	37,128,494	1,007,497

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(66,571,080)	(47,482,489)	(13,286,256)	(5,802,335)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(654,687)	(513,818)	(140,869)	0
7	283750	CD-AA	(2,184,188)	(1,557,894)	(435,920)	(190,374)
		Total	<u>(69,409,955)</u>	<u>(49,554,201)</u>	<u>(13,863,045)</u>	<u>(5,992,709)</u>

ALLOCATION RATIOS:

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

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

Report ID: C-WKC-1A

AVISTA UTILITIES

Electric Copy

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

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						