

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	11,497,702	7,407,740	4,089,962
	Adjustments			
	Adjusted Net Operating Income (Loss)	11,497,702	7,407,740	4,089,962
E-APL	Electric Net Rate Base	2,234,522,291	1,475,615,737	758,906,554
	RATE OF RETURN	0.515%	0.502%	0.539%

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 August 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	8-01-2016 thru 08-31-2016	374,085	245,641	128,444
		Percent		100.000%	65.664%	34.336%
3	E-OPS	Direct Distribution Operating Expense	8-01-2016 thru 08-31-2016	1,955,329	1,276,333	678,996
		Percent		100.000%	65.275%	34.725%
	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 August 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 August 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 August 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		65,517,641	57,859,575	7,658,066	0
		Direct O & M Accts 500 - 894		37,524,901	30,725,388	6,799,513	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		103,042,542	88,584,963	14,457,579	0
		Total		100.000%	85.969%	14.031%	0.000%
		Percentage					
		Direct Labor Accts 500 - 894		66,392,511	54,197,331	12,195,180	0
		Direct Labor Accts 901 - 935		3,705,603	3,297,361	408,242	0
		Total		70,098,114	57,494,692	12,603,422	0
		Percentage		100.000%	82.020%	17.980%	0.000%
		Number of Customers at		610,340	374,962	235,378	0
		Percentage		100.000%	61.435%	38.565%	0.000%
		Net Direct Plant		2,706,279,542	2,286,953,784	419,325,758	0
		Percentage		100.000%	84.505%	15.495%	0.000%
		Total Percentages		400.000%	313.930%	86.070%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.482%	21.518%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	07-01-2016 thru 08-31-2016	1,028,073,278	678,109,152	349,964,126	
		Percent		100.000%	65.959%	34.041%	
11		Book Depreciation	8-01-2016 thru 08-31-2016	8,531,888	5,546,113	2,985,775	
		Percent		100.000%	65.005%	34.995%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended August 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	07-01-2016 thru 08-31-2016	2,681,077,375 100.000%	1,767,684,215 65.932%	913,393,160 34.068%
13	E-PLT	Net Electric General Plant - AMA Percent	07-01-2016 thru 08-31-2016	231,931,129 100.000%	153,888,693 66.351%	78,042,436 33.649%
14		Net Allocated Schedule M's - AMA Percent	8-01-2016 thru 08-31-2016	-52,333,507 100.000%	-34,242,673 65.432%	-18,090,834 34.568%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended August 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	26,205,351	0	26,205,351	17,778,153	0	17,778,153	8,427,198	0	8,427,198
99	442200	Commercial - Firm & Int.	26,977,613	0	26,977,613	19,293,071	0	19,293,071	7,684,542	0	7,684,542
1	442300	Industrial	10,315,356	0	10,315,356	6,027,798	0	6,027,798	4,287,558	0	4,287,558
99	444000	Public Street & Highway Lighting	639,033	0	639,033	428,917	0	428,917	210,116	0	210,116
99	448000	Interdepartmental Revenue	97,796	0	97,796	76,216	0	76,216	21,580	0	21,580
99	499XXX	Unbilled Revenue	996,309	0	996,309	582,965	0	582,965	413,344	0	413,344
		TOTAL SALES TO ULTIMATE CUSTOMERS	65,231,458	0	65,231,458	44,187,120	0	44,187,120	21,044,338	0	21,044,338
1	447XXX	Sales for Resale	0	8,241,051	8,241,051	0	5,408,602	5,408,602	0	2,832,449	2,832,449
		TOTAL SALES OF ELECTRICITY	65,231,458	8,241,051	73,472,509	44,187,120	5,408,602	49,595,722	21,044,338	2,832,449	23,876,787
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	40,266	0	40,266	24,218	0	24,218	16,048	0	16,048
1	453000	Sales of Water & Water Power	0	(13,837)	(13,837)	0	(9,081)	(9,081)	0	(4,756)	(4,756)
1	454000	Rent from Electric Property	208,171	11,319	219,490	125,602	7,429	133,031	82,569	3,890	86,459
1	456XXX	Other Electric Revenues	(24,096)	9,522,250	9,498,154	308,219	6,249,453	6,557,672	(332,315)	3,272,797	2,940,482
		TOTAL OTHER OPERATING REVENUE	224,341	9,519,732	9,744,073	458,039	6,247,801	6,705,840	(233,698)	3,271,931	3,038,233
		TOTAL ELECTRIC REVENUE	65,455,799	17,760,783	83,216,582	44,645,159	11,656,403	56,301,562	20,810,640	6,104,380	26,915,020

			***** 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	45,121	45,121	0	29,613	29,613	0	15,508	15,508
1	501XXX	Fuel	0	4,422,726	4,422,726	0	2,902,635	2,902,635	0	1,520,091	1,520,091
1	502000	Steam Expense	0	340,928	340,928	0	223,751	223,751	0	117,177	117,177
1	505000	Electric Expense	0	72,055	72,055	0	47,290	47,290	0	24,765	24,765
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	398,650	398,650	0	261,634	261,634	0	137,016	137,016
1	507000	Rent	0	10,398	10,398	0	6,824	6,824	0	3,574	3,574
MAINTENANCE											
1	510000	Supervision & Engineering	0	35,462	35,462	0	23,274	23,274	0	12,188	12,188
1	511000	Structures	0	49,529	49,529	0	32,506	32,506	0	17,023	17,023
1	512000	Boiler Plant	0	418,926	418,926	0	274,941	274,941	0	143,985	143,985
1	513000	Electric Plant	0	125,178	125,178	0	82,154	82,154	0	43,024	43,024
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	80,452	80,452	0	52,801	52,801	0	27,651	27,651
TOTAL STEAM POWER GENERATION EXP			0	5,999,425	5,999,425	0	3,937,423	3,937,423	0	2,062,002	2,062,002
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	266,434	266,434	0	174,861	174,861	0	91,573	91,573
1	536000	Water for Power	0	58,545	58,545	0	38,423	38,423	0	20,122	20,122
1	537000	Hydraulic Expense	574,065	266,289	840,354	376,609	174,765	551,374	197,456	91,524	288,980
1	538000	Electric Expense	0	598,802	598,802	0	392,994	392,994	0	205,808	205,808
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	62,413	62,413	0	40,962	40,962	0	21,451	21,451
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	79,804	79,804	0	52,375	52,375	0	27,429	27,429
1	542000	Structures	0	123,365	123,365	0	80,964	80,964	0	42,401	42,401
1	543000	Reservoirs, Dams, & Waterways	0	348,609	348,609	0	228,792	228,792	0	119,817	119,817
1	544000	Electric Plant	0	369,195	369,195	0	242,303	242,303	0	126,892	126,892
1	545000	Miscellaneous Hydraulic Plant	0	35,383	35,383	0	23,222	23,222	0	12,161	12,161
TOTAL HYDRO POWER GENERATION EXP			1,058,218	2,309,909	3,368,127	694,011	1,515,993	2,210,004	364,207	793,916	1,158,123
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	124,458	124,458	0	81,682	81,682	0	42,776	42,776
1	547XXX	Fuel	0	8,760,031	8,760,031	0	5,749,208	5,749,208	0	3,010,823	3,010,823
1	548000	Generation Expense	0	150,662	150,662	0	98,879	98,879	0	51,783	51,783
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	(51,984)	(51,984)	0	(34,117)	(34,117)	0	(17,867)	(17,867)
1	550000	Rent	0	(2,819)	(2,819)	0	(1,850)	(1,850)	0	(969)	(969)
MAINTENANCE											
1	551000	Supervision & Engineering	0	26,590	26,590	0	17,451	17,451	0	9,139	9,139
1	552000	Structures	0	11,200	11,200	0	7,351	7,351	0	3,849	3,849
1	553000	Generating & Electric Equipment	0	386,429	386,429	0	253,613	253,613	0	132,816	132,816
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(192,927)	(192,927)	0	(126,618)	(126,618)	0	(66,309)	(66,309)
TOTAL OTHER POWER GENERATION EXP			0	9,211,640	9,211,640	0	6,045,599	6,045,599	0	3,166,041	3,166,041

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended August 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	11,524,042	11,524,042	0	7,563,229	7,563,229	0	3,960,813	3,960,813
1	556000	System Control & Load Dispatching	0	62,779	62,779	0	41,202	41,202	0	21,577	21,577
E-557	557XXX	Other Expense	(329,767)	6,673,910	6,344,143	127,559	4,380,087	4,507,646	(457,326)	2,293,823	1,836,497
TOTAL OTHER POWER SUPPLY EXPENSE			(329,767)	18,260,731	17,930,964	127,559	11,984,518	12,112,077	(457,326)	6,276,213	5,818,887
TOTAL PRODUCTION OPERATING EXP			728,451	35,781,705	36,510,156	821,570	23,483,533	24,305,103	(93,119)	12,298,172	12,205,053
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	188,404	188,404	0	123,650	123,650	0	64,754	64,754
1	561000	Load Dispatching	0	250,129	250,129	0	164,160	164,160	0	85,969	85,969
1	562000	Station Expense	0	62,104	62,104	0	40,759	40,759	0	21,345	21,345
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	19,231	19,231	0	12,621	12,621	0	6,610	6,610
1	565XXX	Transmission of Electricity by Others	0	1,427,257	1,427,257	0	936,709	936,709	0	490,548	490,548
1	566000	Miscellaneous Transmission Expense	0	40,726	40,726	0	26,728	26,728	0	13,998	13,998
1	567000	Rent	0	31,526	31,526	0	20,691	20,691	0	10,835	10,835
MAINTENANCE											
1	568000	Supervision & Engineering	0	74,243	74,243	0	48,726	48,726	0	25,517	25,517
1	569000	Structures	384	73,532	73,916	0	48,259	48,259	384	25,273	25,657
1	570000	Station Equipment	0	114,949	114,949	0	75,441	75,441	0	39,508	39,508
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	0	187,597	187,597	0	123,120	123,120	0	64,477	64,477
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	4,051	4,051	0	2,659	2,659	0	1,392	1,392
TOTAL TRANSMISSION OPERATING EXP			384	2,473,749	2,474,133	0	1,623,523	1,623,523	384	850,226	850,610

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended August 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	2,415,030	2,415,030	0	1,584,984	1,584,984	0	830,046	830,046
E-DEPX		Depreciation Expense-Transmission	0	989,125	989,125	0	649,163	649,163	0	339,962	339,962
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,188	96,188	0	63,128	63,128	0	33,060	33,060
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	24,245	0	24,245	20,460	0	20,460	3,785	0	3,785
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	(68,187)	0	(68,187)	(49,037)	0	(49,037)	(19,150)	0	(19,150)
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	117,557	0	117,557	0	0	0	117,557	0	117,557
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	(1,414)	0	(1,414)	(1,414)	0	(1,414)	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	1,848,515	1,848,515	0	1,213,180	1,213,180	0	635,335	635,335
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	571,203	5,441,225	6,012,428	289,587	3,571,076	3,860,663	281,616	1,870,149	2,151,765
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	1,300,038	43,696,679	44,996,717	1,111,157	28,678,132	29,789,289	188,881	15,018,547	15,207,428

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended August 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	114,110	208,133	322,243	88,668	135,859	224,527	25,442	72,274	97,716
3	582000	Station Expense	58,214	16,909	75,123	30,363	11,037	41,400	27,851	5,872	33,723
3	583000	Overhead Line Expense	176,159	19,860	196,019	77,674	12,964	90,638	98,485	6,896	105,381
3	584000	Underground Line Expense	123,797	0	123,797	63,328	0	63,328	60,469	0	60,469
3	584100	Energy Storage Equipment	4,041	0	4,041	4,041	0	4,041	0	0	0
3	585000	Street Light & Signal System Operation Expense	(1,593)	0	(1,593)	(1,593)	0	(1,593)	0	0	0
3	586000	Meter Expense	154,261	1,667	155,928	123,901	1,088	124,989	30,360	579	30,939
3	587000	Customer Installations Expense	48,989	5,354	54,343	26,035	3,495	29,530	22,954	1,859	24,813
3	588000	Miscellaneous Distribution Expense	202,167	294,219	496,386	108,907	192,051	300,958	93,260	102,168	195,428
3	589000	Rent	0	18,658	18,658	0	12,179	12,179	0	6,479	6,479
		MAINTENANCE:									
3	590000	Supervision & Engineering	36,225	91,137	127,362	21,341	59,490	80,831	14,884	31,647	46,531
3	591000	Structures	56,412	0	56,412	33,636	0	33,636	22,776	0	22,776
3	592000	Station Equipment	61,951	18,698	80,649	53,515	12,205	65,720	8,436	6,493	14,929
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	782,231	0	782,231	552,564	0	552,564	229,667	0	229,667
3	594000	Underground Lines	64,886	0	64,886	44,235	0	44,235	20,651	0	20,651
3	595000	Line Transformers	29,888	1,561	31,449	24,058	1,019	25,077	5,830	542	6,372
3	596000	Street Light & Signal System Maintenance Exp	10,551	0	10,551	7,222	0	7,222	3,329	0	3,329
3	597000	Meters	1,877	0	1,877	1,488	0	1,488	389	0	389
3	598000	Miscellaneous Distribution Expense	31,163	10,734	41,897	16,950	7,007	23,957	14,213	3,727	17,940
		TOTAL DISTRIBUTION OPERATING EXP	1,955,329	686,930	2,642,259	1,276,333	448,394	1,724,727	678,996	238,536	917,532
E-DEPX		Depreciation Expense-Distribution	3,695,295	3,424	3,698,719	2,337,972	2,235	2,340,207	1,357,323	1,189	1,358,512
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	4,045,453	0	4,045,453	3,781,721	0	3,781,721	263,732	0	263,732
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	7,742,998	3,424	7,746,422	6,121,943	2,235	6,124,178	1,621,055	1,189	1,622,244
		TOTAL DISTRIBUTION EXPENSES	9,698,327	690,354	10,388,681	7,398,276	450,629	7,848,905	2,300,051	239,725	2,539,776

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	20,209	20,209	0	13,270	13,270	0	6,939	6,939
2	902000	Meter Reading Expenses	295,915	9,145	305,060	255,602	6,005	261,607	40,313	3,140	43,453
2	903XXX	Customer Records & Collection Expenses	162,842	645,032	807,874	108,758	423,554	532,312	54,084	221,478	275,562
2	904000	Uncollectible Accounts	0	264,170	264,170	0	173,465	173,465	0	90,705	90,705
2	905000	Misc Customer Accounts	0	19,534	19,534	0	12,827	12,827	0	6,707	6,707
TOTAL CUSTOMER ACCOUNTS EXPENSES			458,757	958,090	1,416,847	364,360	629,121	993,481	94,397	328,969	423,366
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,200,057	23,322	2,223,379	1,648,096	15,314	1,663,410	551,961	8,008	559,969
2	909000	Advertising	13,338	81,585	94,923	13,338	53,572	66,910	0	28,013	28,013
2	910000	Misc Customer Service & Info Exp	0	30,754	30,754	0	20,194	20,194	0	10,560	10,560
TOTAL CUSTOMER SERVICE & INFO EXP			2,213,395	135,661	2,349,056	1,661,434	89,080	1,750,514	551,961	46,581	598,542
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	43,706	2,453,222	2,496,928	29,541	1,669,172	1,698,713	14,165	784,050	798,215
4	921000	Office Supplies & Expenses	14,602	381,951	396,553	14,602	259,879	274,481	0	122,072	122,072
4	922000	Admin Exp Transferred--Credit	0	(9,367)	(9,367)	0	(6,373)	(6,373)	0	(2,994)	(2,994)
4	923000	Outside Services Employed	2,027	723,957	725,984	1,729	492,580	494,309	298	231,377	231,675
4	924000	Property Insurance Premium	0	78,121	78,121	0	53,154	53,154	0	24,967	24,967
4	925XXX	Injuries and Damages	0	231,708	231,708	0	157,654	157,654	0	74,054	74,054
4	926XXX	Employee Pensions and Benefits	0	61,018	61,018	0	41,517	41,517	0	19,501	19,501
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	271,051	180,027	451,078	180,335	118,152	298,487	90,716	61,875	152,591
4	930000	Miscellaneous General Expenses	1,978	269,244	271,222	919	183,194	184,113	1,059	86,050	87,109
4	931000	Rents	790	66,225	67,015	440	45,059	45,499	350	21,166	21,516
4	935000	Maintenance of General Plant	86,620	848,163	934,783	50,240	577,090	627,330	36,380	271,073	307,453
TOTAL ADMIN & GEN OPERATING EXP			420,874	5,284,269	5,705,143	277,806	3,591,078	3,868,884	143,068	1,693,191	1,836,259

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended August 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	137,914	1,282,846	1,420,760	96,266	872,849	969,115	41,648	409,997	451,645
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	67,694	1,268,103	1,335,797	66,081	862,818	928,899	1,613	405,285	406,898
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	(233,950)	0	(233,950)	0	0	0	(233,950)	0	(233,950)
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(28,342)	2,592,545	2,564,203	162,347	1,763,953	1,926,300	(190,689)	828,592	637,903
		TOTAL ADMIN & GENERAL EXPENSES	392,532	7,876,814	8,269,346	440,153	5,355,031	5,795,184	(47,621)	2,521,783	2,474,162
		TOTAL EXPENSES BEFORE FIT	14,063,049	53,357,598	67,420,647	10,975,380	35,201,993	46,177,373	3,087,669	18,155,605	21,243,274
		NET OPERATING INCOME (LOSS) BEFORE FIT			15,795,935			10,124,189			5,671,746
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(13,425,497)			(8,813,716)			(4,611,781)
E-FIT		DEFERRED FEDERAL INCOME TAX			17,764,123			11,556,675			6,207,448
E-FIT		AMORTIZED ITC - NOXON			(40,393)			(26,510)			(13,883)
		ELECTRIC NET OPERATING INCOME (LOSS)			11,497,702			7,407,740			4,089,962

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.664%	34.336%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.275%	34.725%
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 August 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	1,800	103,297	105,097	1,600	67,794	69,394	200	35,503	35,703
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	1,983,033	1,983,033	0	1,301,465	1,301,465	0	681,568	681,568
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	249,511	249,511	0	163,754	163,754	0	85,757	85,757
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	392,864	392,864	0	257,837	257,837	0	135,027	135,027
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	2,365	2,365	0	1,552	1,552	0	813	813
1	456100	TRANSMISSION REVENUE OF OTHERS	0	1,033,112	1,033,112	0	678,031	678,031	0	355,081	355,081
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	134,983	134,983	0	88,589	88,589	0	46,394	46,394
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	0	0	0	0	0	0	0	0	0
1	456328	RESIDENTIAL DECOUPLING DEFERRE	58,509	0	58,509	386,907	0	386,907	(328,398)	0	(328,398)
1	456329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	(96,959)	0	(96,959)	(88,610)	0	(88,610)	(8,349)	0	(8,349)
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	5,213,487	5,213,487	0	3,421,612	3,421,612	0	1,791,875	1,791,875
TOTAL ACCOUNT 456			(24,096)	9,522,250	9,498,154	308,219	6,249,454	6,557,673	(332,315)	3,272,796	2,940,481

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 August 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	11,172,163	11,172,163	0	7,332,291	7,332,291	0	3,839,872	3,839,872
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	(95,959)	(95,959)	0	(62,978)	(62,978)	0	(32,981)	(32,981)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	312,855	312,855	0	205,327	205,327	0	107,528	107,528
1	555710	Intercompany Purchase	0	134,983	134,983	0	88,589	88,589	0	46,394	46,394
TOTAL ACCOUNT 555			0	11,524,042	11,524,042	0	7,563,229	7,563,229	0	3,960,813	3,960,813

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 August 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	533,813	533,813	0	350,341	350,341	0	183,472	183,472
1	557010	Other Power Supply Expense - Financial	0	2,820,623	2,820,623	0	1,851,175	1,851,175	0	969,448	969,448
1	557150	Fuel - Economic Dispatch	0	(3,707,216)	(3,707,216)	0	(2,433,046)	(2,433,046)	0	(1,274,170)	(1,274,170)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(1,611)	0	(1,611)	0	0	0	(1,611)	0	(1,611)
1	557165	Other Resource Costs-CAISO Charges	0	596	596	0	391	391	0	205	205
1	557170	Broker Fees - Power	0	19,271	19,271	0	12,648	12,648	0	6,623	6,623
1	557171	REC Broker Fees	0	10,472	10,472	0	6,873	6,873	0	3,599	3,599
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	0	0	0	0	0	0	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	249,281	0	249,281	249,281	0	249,281	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(163,180)	0	(163,180)	(163,180)	0	(163,180)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(401,765)	0	(401,765)	0	0	0	(401,765)	0	(401,765)
99	557390	Idaho PCA Amortization	(80,717)	0	(80,717)	0	0	0	(80,717)	0	(80,717)
1	557395	Optional Renewable Power Expense Offset	0	87	87	0	57	57	0	30	30
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	15,098	15,098	0	9,909	9,909	0	5,189	5,189
1	557711	Turbine Gas Bookout Offset	0	(15,098)	(15,098)	0	(9,909)	(9,909)	0	(5,189)	(5,189)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	6,996,264	6,996,264	0	4,591,648	4,591,648	0	2,404,616	2,404,616
TOTAL ACCOUNT 557			(329,767)	6,673,910	6,344,143	127,559	4,380,087	4,507,646	(457,326)	2,293,823	1,836,497

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 August 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	32,064	23,322	55,386	22,614	15,314	37,928	9,450	8,008	17,458
99	908600	Public Purpose Tariff Rider Expense Offset	1,938,485	0	1,938,485	1,407,046	0	1,407,046	531,439	0	531,439
99	908610	Limited Income Tax Refund Program	55,139	0	55,139	55,139	0	55,139	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	174,369	0	174,369	163,297	0	163,297	11,072	0	11,072
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,200,057	23,322	2,223,379	1,648,096	15,314	1,663,410	551,961	8,008	559,969

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.664%	34.336%
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 August 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.66%	52.66%
2	Cost of Debt		5.168%	5.130%
	Total Weighted Cost		2.721%	2.701%
E-APL	Net Rate Base	2,234,522,291	1,475,615,737	758,906,554
	Interest Deduction for FIT Calculation	60,649,570	40,151,504	20,498,066
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID: E-FIT-1A			AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES							
For Month Ended August 31, 2016							
Average of Monthly Averages Basis							
Ref/Basis	Description	System	Washington	Idaho			
Calculation of Taxable Operating Income:							
E-OPS	Operating Revenue	83,216,582	56,301,562	26,915,020			
E-OPS	Less: Operating & Maintenance Expense	51,097,594	34,266,232	16,831,362			
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	10,429,085	6,916,240	3,512,845			
E-OTX	Less: Taxes Other than FIT	5,893,968	4,994,901	899,067			
	Net Operating Income Before FIT	15,795,935	10,124,189	5,671,746			
E-INT	Less: Monthly Interest Expense	5,054,131	3,345,959	1,708,172			
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,793)	11,793			
E-SCM	Plus: Schedule M Adjustments	(49,083,281)	(31,960,853)	(17,122,428)			
	Taxable Net Operating Income	(38,341,477)	(25,170,830)	(13,170,647)			
	Tax Rate	35.00%	35.00%	35.00%			
	Total Federal Income Tax	(13,419,517)	(8,809,791)	(4,609,726)			
1	Production Tax Credit	(5,980)	(3,925)	(2,055)			
1	Investment Tax Credit - Noxon *	0	0	0			
	Total Net Federal Income Tax	(13,425,497)	(8,813,716)	(4,611,781)			
E-DTE	Deferred FIT	17,764,123	11,556,675	6,207,448			
1	411400 Amortized Investment Tax Credit - Noxon	(40,393)	(26,510)	(13,883)			
	Total Net FIT/Deferred FIT	4,298,233	2,716,449	1,581,784			
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 August 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	3,903,151	6,096,311	9,999,462	2,502,568	4,063,462	6,566,030	1,400,583	2,032,849	3,433,432
12	997001 Contributions In Aid of Construction	0	399,240	399,240	0	263,227	263,227	0	136,013	136,013
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	213,913	213,913	0	145,546	145,546	0	68,367	68,367
99	997007 Idaho PCA	(482,482)	0	(482,482)	0	0	0	(482,482)	0	(482,482)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	51,810	51,810	0	35,252	35,252	0	16,558	16,558
12	997016 Redemption Expense Amortization	0	106,195	106,195	0	70,016	70,016	0	36,179	36,179
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	(1,001,206)	0	(1,001,206)	(560,896)	0	(560,896)	(440,310)	0	(440,310)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	864,928	864,928	0	588,497	588,497	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	937,351	0	937,351	600,604	0	600,604	336,747	0	336,747
12	997032 Interest Rate Swaps	0	(38,449,010)	(38,449,010)	0	(25,350,201)	(25,350,201)	0	(13,098,809)	(13,098,809)
4	997033 BPA Residential Exchange	12,502	0	12,502	5,530	0	5,530	6,972	0	6,972
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	17,189	0	17,189	17,189	0	17,189	0	0	0
1	997044 Non-Monetary Power Costs	0	(95,959)	(95,959)	0	(62,978)	(62,978)	0	(32,981)	(32,981)
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	(283,084)	(283,084)	0	(146,274)	(146,274)
11	997049 Tax Depreciation	0	(20,006,813)	(20,006,813)	0	(13,005,429)	(13,005,429)	0	(7,001,384)	(7,001,384)
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 August 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	164,881	0	164,881	160,601	0	160,601	4,280	0	4,280
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	109,384	109,384	0	57,283	57,283
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	247,416	247,416	0	160,833	160,833	0	86,583	86,583
4	997081 Deferred Compensation	0	289,879	289,879	0	197,234	197,234	0	92,645	92,645
4	997082 Meal Disallowances	0	32,041	32,041	0	21,801	21,801	0	10,240	10,240
4	997083 Paid Time Off	0	(51,639)	(51,639)	0	(35,135)	(35,135)	0	(16,504)	(16,504)
2	997084 Customer Uncollectibles	0	(52,671)	(52,671)	0	(34,586)	(34,586)	0	(18,085)	(18,085)
99	997088 Deferred O&M Colstrip & CS2	328,948	0	328,948	91,896	0	91,896	237,052	0	237,052
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	68,912	0	68,912	68,912	0	68,912	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	(898,901)	0	(898,901)	(898,901)	0	(898,901)	0	0	0
1	997099 Kettle Falls Diesel Leak	0	(291)	(291)	0	(191)	(191)	0	(100)	(100)
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)	(229,369)	0	(229,369)	0	0	0	(229,369)	0	(229,369)
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	3,160,541	(52,333,507)	(49,083,281)	2,281,819	(34,242,672)	(31,960,853)	968,407	(18,090,835)	(17,122,428)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.664%	34.336%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	11	Book Depreciation	100.000%	65.005%	34.995%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.932%	34.068%
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 August 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	17,557,564	17,557,564	0	11,488,265	11,488,265	0	6,069,299	6,069,299
99	410100	Deferred Federal Income Tax Expense - Washin	226,314	0	226,314	226,314	0	226,314	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	173,337	0	173,337	0	0	0	173,337	0	173,337
	410100	Total	399,651	17,557,564	17,957,215	226,314	11,488,265	11,714,579	173,337	6,069,299	6,242,636
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(71,896)	(71,896)	0	(47,043)	(47,043)	0	(24,853)	(24,853)
99	411100	Deferred Federal Income Tax Expense - Washin	(110,861)	0	(110,861)	(110,861)	0	(110,861)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(10,335)	0	(10,335)	0	0	0	(10,335)	0	(10,335)
	411100	Total	(121,196)	(71,896)	(193,092)	(110,861)	(47,043)	(157,904)	(10,335)	(24,853)	(35,188)
Total Deferred Federal Income Tax Expense			278,455	17,485,668	17,764,123	115,453	11,441,222	11,556,675	163,002	6,044,446	6,207,448

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	65.432%	34.568%
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 August 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	87,827	87,827	0	57,641	57,641	0	30,186	30,186
1	408150	R&P Property Tax--Production	0	1,276,921	1,276,921	0	838,043	838,043	0	438,878	438,878
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	1,848,515	1,848,515	0	1,213,180	1,213,180	0	635,335	635,335
DISTRIBUTION											
99	408110	State Excise Tax	1,655,655	0	1,655,655	1,655,655	0	1,655,655	0	0	0
99	408120	Municipal Occupation & License Tax	1,800,540	0	1,800,540	1,514,728	0	1,514,728	285,812	0	285,812
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	(302,303)	0	(302,303)	0	0	0	(302,303)	0	(302,303)
TOTAL DISTRIBUTION			4,045,453	0	4,045,453	3,781,721	0	3,781,721	263,732	0	263,732
TOTAL TAXES OTHER THAN FIT			4,045,453	1,848,515	5,893,968	3,781,721	1,213,180	4,994,901	263,732	635,335	899,067

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 August 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	8,624,999	8,624,999	0	5,660,587	5,660,587	0	2,964,412	2,964,412
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	1,224,252	1,224,252	0	803,477	803,477	0	420,775	420,775
1	182381	CDA Settlement Past Storage	0	33,079,537	33,079,537	0	21,710,100	21,710,100	0	11,369,437	11,369,437
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	16,862,084	17,015,263	153,179	11,221,015	11,374,194	0	5,641,069	5,641,069
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,301,749	42,827,740	47,129,489	4,203,130	29,139,994	33,343,124	98,619	13,687,746	13,786,365
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,347,569	4,347,569	0	2,958,086	2,958,086	0	1,389,483	1,389,483
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	5,057,632	224,934,263	229,991,895	4,959,013	150,648,956	155,607,969	98,619	74,285,307	74,383,926
		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	132,732,887	132,732,887	0	87,112,594	87,112,594	0	45,620,293	45,620,293
1	312000	Boiler Plant	0	177,124,795	177,124,795	0	116,247,003	116,247,003	0	60,877,792	60,877,792
1	313000	Generators	0	6,770	6,770	0	4,443	4,443	0	2,327	2,327
1	314000	Turbogenerator Units	0	55,158,708	55,158,708	0	36,200,660	36,200,660	0	18,958,048	18,958,048
1	315000	Accessory Electric Equipment	0	27,509,948	27,509,948	0	18,054,779	18,054,779	0	9,455,169	9,455,169
1	316000	Miscellaneous Power Plant Equipment	0	17,527,404	17,527,404	0	11,503,235	11,503,235	0	6,024,169	6,024,169
		TOTAL STEAM PRODUCTION PLANT	0	413,638,684	413,638,684	0	271,471,068	271,471,068	0	142,167,616	142,167,616
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,938,248	59,938,248	0	39,337,472	39,337,472	0	20,600,776	20,600,776
1	331XXX	Structures & Improvements	0	74,856,512	74,856,512	0	49,128,329	49,128,329	0	25,728,183	25,728,183
1	332XXX	Reservoirs, Dams, & Waterways	0	171,665,485	171,665,485	0	112,664,058	112,664,058	0	59,001,427	59,001,427
1	333000	Waterwheels, Turbines, & Generators	0	227,998,018	227,998,018	0	149,635,099	149,635,099	0	78,362,919	78,362,919
1	334000	Accessory Electric Equipment	0	58,297,680	58,297,680	0	38,260,767	38,260,767	0	20,036,913	20,036,913
1	335XXX	Miscellaneous Power Plant Equipment	0	12,373,949	12,373,949	0	8,121,023	8,121,023	0	4,252,926	4,252,926
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	607,819,031	607,819,031	0	398,911,630	398,911,630	0	208,907,401	208,907,401
		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	16,853,480	16,853,480	0	11,060,939	11,060,939	0	5,792,541	5,792,541
1	342000	Fuel Holders, Producers, & Accessories	0	21,353,812	21,353,812	0	14,014,507	14,014,507	0	7,339,305	7,339,305
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	217,240,241	217,240,241	0	142,574,770	142,574,770	0	74,665,471	74,665,471
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	20,603,504	20,603,504	0	13,522,080	13,522,080	0	7,081,424	7,081,424
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	1,784,091	1,784,091	0	1,170,899	1,170,899	0	613,192	613,192
		TOTAL OTHER PRODUCTION PLANT	0	302,832,645	302,832,645	0	198,749,065	198,749,065	0	104,083,580	104,083,580
		TOTAL PRODUCTION PLANT	0	1,324,290,360	1,324,290,360	0	869,131,763	869,131,763	0	455,158,597	455,158,597

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended August 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	23,979,348	23,979,348	0	15,737,646	15,737,646	0	8,241,702	8,241,702
1	353000	Station Equipment	0	254,727,710	254,727,710	0	167,177,796	167,177,796	0	87,549,914	87,549,914
1	354000	Towers & Fixtures	0	17,172,988	17,172,988	0	11,270,632	11,270,632	0	5,902,356	5,902,356
1	355000	Poles & Fixtures	0	199,665,859	199,665,859	0	131,040,703	131,040,703	0	68,625,156	68,625,156
1	356000	Overhead Conductors & Devices	0	132,696,662	132,696,662	0	87,088,819	87,088,819	0	45,607,843	45,607,843
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	2,342,846	2,342,846	0	1,537,610	1,537,610	0	805,236	805,236
1	359000	Roads & Trails	0	2,037,931	2,037,931	0	1,337,494	1,337,494	0	700,437	700,437
TOTAL TRANSMISSION PLANT			0	657,588,755	657,588,755	0	431,575,499	431,575,499	0	226,013,256	226,013,256
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	20,982,739	0	20,982,739	14,494,715	0	14,494,715	6,488,024	0	6,488,024
3	362000	Station Equipment	125,244,932	2,085,820	127,330,752	81,265,888	1,361,519	82,627,407	43,979,044	724,301	44,703,345
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	350,146,384	0	350,146,384	223,210,940	0	223,210,940	126,935,444	0	126,935,444
99	365000	Overhead Conductors & Devices	222,936,077	0	222,936,077	139,352,328	0	139,352,328	83,583,749	0	83,583,749
99	366000	Underground Conduit	101,334,615	0	101,334,615	64,646,920	0	64,646,920	36,687,695	0	36,687,695
99	367000	Underground Conductors & Devices	179,645,718	0	179,645,718	116,414,316	0	116,414,316	63,231,402	0	63,231,402
99	368000	Line Transformers	239,042,844	0	239,042,844	163,360,265	0	163,360,265	75,682,579	0	75,682,579
99	369XXX	Services	155,399,470	0	155,399,470	101,655,098	0	101,655,098	53,744,372	0	53,744,372
99	370000	Meters	50,452,349	0	50,452,349	27,773,698	0	27,773,698	22,678,651	0	22,678,651
99	373XXX	Street Light & Signal Systems	54,341,725	0	54,341,725	36,269,729	0	36,269,729	18,071,996	0	18,071,996
TOTAL DISTRIBUTION PLANT			1,510,330,027	2,085,820	1,512,415,847	975,270,814	1,361,519	976,632,333	535,059,213	724,301	535,783,514
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,418,128	7,551,348	8,969,476	712,702	5,137,937	5,850,639	705,426	2,413,411	3,118,837
4	390XXX	Structures & Improvements	14,335,703	84,544,364	98,880,067	6,605,022	57,523,985	64,129,007	7,730,681	27,020,379	34,751,060
4	391XXX	Office Furniture & Equipment	2,689,312	45,490,771	48,180,083	2,622,527	30,951,921	33,574,448	66,785	14,538,850	14,605,635
4	392XXX	Transportation Equipment	27,255,705	14,829,769	42,085,474	19,447,935	10,090,175	29,538,110	7,807,770	4,739,594	12,547,364
4	393000	Stores Equipment	251,977	3,266,667	3,518,644	115,353	2,222,640	2,337,993	136,624	1,044,027	1,180,651
4	394000	Tools, Shop & Garage Equipment	1,914,454	11,563,957	13,478,411	885,836	7,868,116	8,753,952	1,028,618	3,695,841	4,724,459
4	394100	Electric Charging Stations	0	51,258	51,258	0	34,876	34,876	0	16,382	16,382
4	395000	Laboratory Equipment	239,014	566,899	805,913	211,930	385,718	597,648	27,084	181,181	208,265
4	396XXX	Power Operated Equipment	25,254,788	9,046,831	34,301,619	15,063,300	6,155,464	21,218,764	10,191,488	2,891,367	13,082,855
4	397XXX	Communications Equipment	22,819,843	76,255,720	99,075,563	13,654,445	51,884,392	65,538,837	9,165,398	24,371,328	33,536,726
4	398000	Miscellaneous Equipment	3,913	369,718	373,631	3,913	251,556	255,469	0	118,162	118,162
TOTAL GENERAL PLANT			96,182,837	253,537,302	349,720,139	59,322,963	172,506,780	231,829,743	36,859,874	81,030,522	117,890,396
TOTAL PLANT IN SERVICE			1,611,570,496	2,462,436,500	4,074,006,996	1,039,552,790	1,625,224,517	2,664,777,307	572,017,706	837,211,983	1,409,229,689

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended August 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	(293,598,010)	(293,598,010)	0	(192,688,374)	(192,688,374)	0	(100,909,636)	(100,909,636)
E-ADEP		Hydro Production Plant	0	(137,714,233)	(137,714,233)	0	(90,381,851)	(90,381,851)	0	(47,332,382)	(47,332,382)
E-ADEP		Other Production Plant	0	(106,410,175)	(106,410,175)	0	(69,836,998)	(69,836,998)	0	(36,573,177)	(36,573,177)
E-ADEP		Transmission Plant	0	(208,277,213)	(208,277,213)	0	(136,692,335)	(136,692,335)	0	(71,584,878)	(71,584,878)
E-ADEP		Distribution Plant	(484,283,408)	(59,161)	(484,342,569)	(298,484,564)	(38,617)	(298,523,181)	(185,798,844)	(20,544)	(185,819,388)
E-ADEP		General Plant	(34,030,444)	(83,758,566)	(117,789,010)	(20,951,722)	(56,989,328)	(77,941,050)	(13,078,722)	(26,769,238)	(39,847,960)
TOTAL ACCUMULATED DEPRECIATION			(518,313,852)	(829,817,358)	(1,348,131,210)	(319,436,286)	(546,627,503)	(866,063,789)	(198,877,566)	(283,189,855)	(482,067,421)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(11,080,058)	(11,080,058)	0	(7,271,842)	(7,271,842)	0	(3,808,216)	(3,808,216)
E-AAMT		Distribution-Franchises/Misc Intangibles	(192,985)	0	(192,985)	(192,985)	0	(192,985)	0	0	0
E-AAMT		General Plant - 303000	0	(1,267,753)	(1,267,753)	0	(861,002)	(861,002)	0	(406,751)	(406,751)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,433,284)	(29,421,283)	(31,854,567)	(2,376,242)	(20,018,240)	(22,394,482)	(57,042)	(9,403,043)	(9,460,085)
E-AAMT		General Plant - 390200, 396200	(119,896)	(283,153)	(403,049)	(116,335)	(192,658)	(308,993)	(3,561)	(90,495)	(94,056)
TOTAL ACCUMULATED AMORTIZATION			(2,746,165)	(42,052,247)	(44,798,412)	(2,685,562)	(28,343,742)	(31,029,304)	(60,603)	(13,708,505)	(13,769,108)
TOTAL ACCUMULATED DEPR/AMORT			(521,060,017)	(871,869,605)	(1,392,929,622)	(322,121,848)	(574,971,245)	(897,093,093)	(198,938,169)	(296,898,360)	(495,836,529)
NET ELECTRIC UTILITY PLANT before DFIT			1,090,510,479	1,590,566,895	2,681,077,374	717,430,942	1,050,253,272	1,767,684,214	373,079,537	540,313,623	913,393,160
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	(90,466)	(90,466)	0	(59,373)	(59,373)	0	(31,093)	(31,093)
12		ADFIT - Electric Plant In Service (282900)	0	(480,017,652)	(480,017,652)	0	(316,485,238)	(316,485,238)	0	(163,532,414)	(163,532,414)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(47,968,101)	(47,968,101)	0	(32,637,496)	(32,637,496)	0	(15,330,605)	(15,330,605)
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	(11,577,838)	(11,577,838)	0	(7,598,535)	(7,598,535)	0	(3,979,303)	(3,979,303)
1		ADFIT - CDA Settlement Costs (283333)	0	388,197	388,197	0	254,774	254,774	0	133,423	133,423
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,055,266)	(3,055,266)	0	(2,014,398)	(2,014,398)	0	(1,040,868)	(1,040,868)
TOTAL ACCUMULATED DFIT			0	(543,879,020)	(543,879,020)	0	(359,600,257)	(359,600,257)	0	(184,278,763)	(184,278,763)
NET ELECTRIC UTILITY PLANT			1,090,510,479	1,046,687,875	2,137,198,354	717,430,942	690,653,015	1,408,083,957	373,079,537	356,034,860	729,114,397

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.275%	34.725%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.932%	34.068%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Month Ended August 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	#####	1,046,687,875	2,137,198,354	717,430,942	690,653,015	1,408,083,957	373,079,537	356,034,860	729,114,397
	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	(488,421)	0	(488,421)	488,421	0	488,421
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)	(2,934,264)	0	(2,934,264)	(940,381)	0	(940,381)	(1,993,883)	0	(1,993,883)
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)	7,715,205	0	7,715,205	4,926,929	0	4,926,929	2,788,276	0	2,788,276
99	ADFIT - Kettle Falls Disallowed (190420)	128,397	0	128,397	128,397	0	128,397	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)	1,500,589	0	1,500,589	0	0	0	1,500,589	0	1,500,589
99	ADFIT - Boulder Park Disallowed (190040)	384,793	0	384,793	0	0	0	384,793	0	384,793
99	Investment in WNP3 Exchange Power (124900, 12493)	7,451,784	0	7,451,784	7,451,784	0	7,451,784	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,339,245)	0	(1,339,245)	(1,339,245)	0	(1,339,245)	0	0	0
99	CDA Lake Settlement - WA (182382)	652,840	0	652,840	652,840	0	652,840	0	0	0
99	CDA Lake Settlement - ID (186382)	127,772	0	127,772	0	0	0	127,772	0	127,772
99	ADFIT - CDA Lake Settlement - Direct (283382)	(273,215)	0	(273,215)	(228,495)	0	(228,495)	(44,720)	0	(44,720)
99	CDA CDR Fund - Direct (182324)	47,488	0	47,488	47,488	0	47,488	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	336,943	0	336,943	313,032	0	313,032	23,911	0	23,911
99	ADFIT - Spokane River Relicensing (283322)	(117,906)	0	(117,906)	(109,542)	0	(109,542)	(8,364)	0	(8,364)
99	Spokane River PM&Es (182323)	310,131	0	310,131	198,773	0	198,773	111,358	0	111,358
99	ADFIT - Spokane River PM&Es (283323)	(108,570)	0	(108,570)	(69,595)	0	(69,595)	(38,975)	0	(38,975)
99	Montana Riverbed Settlement (186360)	298,805	0	298,805	253,719	0	253,719	45,086	0	45,086
99	ADFIT - Montana Riverbed Settlement (283365)	(105,061)	0	(105,061)	(89,282)	0	(89,282)	(15,779)	0	(15,779)
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)	(2,206,279)	0	(2,206,279)	(634,529)	0	(634,529)	(1,571,750)	0	(1,571,750)
99	Customer Deposits (235199)	(1,767,289)	0	(1,767,289)	(1,767,289)	0	(1,767,289)	0	0	0
C-WKC	Working Capital	63,362,323	31,189,870	94,552,193	63,362,323	0	63,362,323	0	31,189,870	31,189,870
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	66,134,067	31,189,870	97,323,937	67,531,780	0	67,531,780	(1,397,713)	31,189,870	29,792,157
	NET RATE BASE	#####	1,077,877,745	2,234,522,291	784,962,722	690,653,015	1,475,615,737	371,681,824	387,224,730	758,906,554

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 August 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	65.275%	34.725%
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 August 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	19,654	19,654			19,654	19,654		12,899	12,899		6,755	6,755
Total Production/Transmission			96,188	96,188			96,188	96,188		63,128	63,128		33,060	33,060
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		24,222	24,222		11,378	11,378
9,1		CD-AN	811	637	174		637		418	418		219	219	
		GD-ID	1,245		1,245									
		GD-WA	2,072		2,072									
		GD-OR	(5,852)			(5,852)								
Total General Plant - 303000			48,187	36,237	13,452	(1,502)		36,237		24,640	24,640		11,597	11,597
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	1,699,797	1,212,397	339,246	148,154		1,212,397		824,915	824,915		387,482	387,482
9,4		CD-AN	763	599	164		599		408	408		191	191	
9,4		CD-ID	1,551	1,217	334		1,217				1,217		1,217	
4		ED-AN	55,107	55,107			55,107		37,495	37,495		17,612	17,612	
		ED-ID	396	396			396				396		396	
		ED-WA	66,081	66,081			66,081		66,081	66,081				
8		GD-AA	25,299		17,617	7,682								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031XX			1,848,994	1,335,797	357,361	155,836		67,694	1,268,103	1,335,797		66,081	862,818	928,899
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		1,077	1,077		506	506
4		ED-AN	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		3,646	3,646		1,713	1,713
Total Amortization Expense			2,001,633	1,475,831	371,275	154,527		69,944	1,405,887	1,475,831		68,331	954,232	1,022,563

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 August 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)	(293,598,010)	(293,598,010)			(293,598,010)	(293,598,010)		(192,688,374)	(192,688,374)		(100,909,636)	(100,909,636)	
1	Hydro (ED-AN)	(137,714,233)	(137,714,233)			(137,714,233)	(137,714,233)		(90,381,851)	(90,381,851)		(47,332,382)	(47,332,382)	
1	Other (ED-AN)	(106,410,175)	(106,410,175)			(106,410,175)	(106,410,175)		(69,836,998)	(69,836,998)		(36,573,177)	(36,573,177)	
Total Electric Production		(537,722,418)	(537,722,418)			(537,722,418)	(537,722,418)		(352,907,223)	(352,907,223)		(184,815,195)	(184,815,195)	
Electric Transmission														
1	ED-AN	(208,277,213)	(208,277,213)			(208,277,213)	(208,277,213)		(136,692,335)	(136,692,335)		(71,584,878)	(71,584,878)	
Total Electric Transmissic		(208,277,213)	(208,277,213)			(208,277,213)	(208,277,213)		(136,692,335)	(136,692,335)		(71,584,878)	(71,584,878)	
Electric Distribution														
3	ED-AN	(59,161)	(59,161)				(59,161)		(38,617)	(38,617)		(20,544)	(20,544)	
	ED-ID	(185,798,844)	(185,798,844)			(185,798,844)	(185,798,844)				(185,798,844)		(185,798,844)	
	ED-WA	(298,484,564)	(298,484,564)			(298,484,564)	(298,484,564)	(298,484,564)		(298,484,564)				
Total Electric Distribution		(484,342,569)	(484,342,569)			(484,283,408)	(59,161)	(484,342,569)	(298,484,564)	(38,617)	(298,523,181)	(185,798,844)	(20,544)	(185,819,388)
Gas Underground Storage														
	GD-AN	(14,523,994)		(14,523,994)										
	GD-OR	(826,485)			(826,485)									
Total Gas Underground S		(15,350,479)		(14,523,994)	(826,485)									
Gas Distribution														
	GD-AN	(1,613,522)		(1,613,522)										
	GD-ID	(66,502,269)		(66,502,269)										
	GD-WA	(129,021,686)		(129,021,686)										
	GD-OR	(100,975,110)			(100,975,110)									
Total Gas Distribution		(298,112,587)		(197,137,477)	(100,975,110)									
General Plant														
4	ED-AN	(43,541,473)	(43,541,473)			(43,541,473)	(43,541,473)		(29,625,618)	(29,625,618)		(13,915,855)	(13,915,855)	
	ED-ID	(8,586,542)	(8,586,542)			(8,586,542)	(8,586,542)				(8,586,542)		(8,586,542)	
	ED-WA	(18,470,113)	(18,470,113)			(18,470,113)	(18,470,113)	(18,470,113)			(18,470,113)			
7,4	CD-AA	(44,087,860)	(31,446,107)	(8,799,055)	(3,842,698)	(31,446,107)	(31,446,107)		(21,395,931)	(21,395,931)		(10,050,176)	(10,050,176)	
9,4	CD-AN	(11,175,651)	(8,770,986)	(2,404,665)		(8,770,986)	(8,770,986)		(5,967,779)	(5,967,779)		(2,803,207)	(2,803,207)	
9	CD-ID	(5,723,762)	(4,492,180)	(1,231,582)		(4,492,180)	(4,492,180)				(4,492,180)		(4,492,180)	
9	CD-WA	(3,161,970)	(2,481,609)	(680,361)		(2,481,609)	(2,481,609)	(2,481,609)		(2,481,609)				
8	GD-AA	(2,059,380)		(1,434,029)	(625,351)									
	GD-AN	(2,392,085)		(2,392,085)										
	GD-ID	(1,445,790)		(1,445,790)										
	GD-WA	(5,449,720)		(5,449,720)										
	GD-OR	(4,522,566)			(4,522,566)									
Total General Plant		(150,616,912)	(117,789,010)	(23,837,287)	(8,990,615)	(34,030,444)	(83,758,566)	(117,789,010)	(20,951,722)	(56,989,328)	(77,941,050)	(13,078,722)	(26,769,238)	(39,847,960)
Total Accumulated Depr		(1,694,422,178)	(1,348,131,210)	(235,498,758)	(110,792,210)	(518,313,852)	(829,817,358)	(1,348,131,210)	(319,436,286)	(546,627,503)	(866,063,789)	(198,877,566)	(283,189,855)	(482,067,421)

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 Ratio	65.630%		34.370%				
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3	Direct Distribution Operating Expense	65.275%		34.725%				
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.040%		31.960%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended August 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	(9,796,954)	(9,796,954)			(9,796,954)	(9,796,954)		(6,429,741)	(6,429,741)		(3,367,213)	(3,367,213)
1	Misc Intangible Plt (3030 ED-AN)	(1,283,104)	(1,283,104)			(1,283,104)	(1,283,104)		(842,101)	(842,101)		(441,003)	(441,003)
Total Production/Transmission		(11,080,058)	(11,080,058)			(11,080,058)	(11,080,058)		(7,271,842)	(7,271,842)		(3,808,216)	(3,808,216)
Distribution													
	Franchises (302000) ED-WA	(160,331)	(160,331)			(160,331)	(160,331)		(160,331)	(160,331)			
	Misc Intangible Plt (3030 ED-WA)	(32,654)	(32,654)			(32,654)	(32,654)		(32,654)	(32,654)			
Total Distribution		(192,985)	(192,985)			(192,985)	(192,985)		(192,985)	(192,985)			
General Plant - 303000													
7,4	CD-AA	(1,685,648)	(1,202,306)	(336,421)	(146,921)	(1,202,306)	(1,202,306)		(818,049)	(818,049)		(384,257)	(384,257)
9,1	CD-AN	(83,391)	(65,447)	(17,944)		(65,447)	(65,447)		(42,953)	(42,953)		(22,494)	(22,494)
	GD-ID	(65,844)		(65,844)									
	GD-WA	(157,105)		(157,105)									
	GD-OR	(80,854)			(80,854)								
Total General Plant - 303000		(2,072,842)	(1,267,753)	(577,314)	(227,775)	(1,267,753)	(1,267,753)		(861,002)	(861,002)		(406,751)	(406,751)
Miscellaneous IT Intangible Plant -3031XX													
7,4	CD-AA	(39,673,089)	(28,297,228)	(7,917,955)	(3,457,906)	(28,297,228)	(28,297,228)		(19,253,433)	(19,253,433)		(9,043,795)	(9,043,795)
9,4	CD-AN	(31,151)	(24,449)	(6,702)		(24,449)	(24,449)		(16,635)	(16,635)		(7,814)	(7,814)
9	CD-ID	(45,984)	(36,090)	(9,894)		(36,090)	(36,090)					(36,090)	(36,090)
4	ED-AN	(1,099,606)	(1,099,606)			(1,099,606)	(1,099,606)		(748,172)	(748,172)		(351,434)	(351,434)
	ED-ID	(20,952)	(20,952)			(20,952)	(20,952)					(20,952)	(20,952)
	ED-WA	(2,376,242)	(2,376,242)			(2,376,242)	(2,376,242)		(2,376,242)	(2,376,242)			
8	GD-AA	(985,145)		(685,996)	(299,149)								
	GD-AN	0		0									
	GD-OR	0			0								
Total Misc IT Intangible Plant - 3031XX		(44,232,169)	(31,854,567)	(8,620,547)	(3,757,055)	(2,433,284)	(29,421,283)	(31,854,567)	(2,376,242)	(20,018,240)	(22,394,482)	(57,042)	(9,403,043)
Gas Underground Storage													
	GD-AN	(240,229)		(240,229)									
Total Gas Underground Storage		(240,229)		(240,229)									
General Plant - 390200, 396200													
7,4	CD-AA	(260,544)	(185,836)	(51,999)	(22,709)	(185,836)	(185,836)		(126,443)	(126,443)		(59,393)	(59,393)
9	CD-ID	(4,537)	(3,561)	(976)		(3,561)	(3,561)					(3,561)	(3,561)
9	CD-WA	(7,208)	(5,657)	(1,551)		(5,657)	(5,657)		(5,657)	(5,657)			
4	ED-AN	(97,317)	(97,317)			(97,317)	(97,317)		(66,215)	(66,215)		(31,102)	(31,102)
	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		(482,147)	(403,049)	(56,389)	(22,709)	(119,896)	(283,153)	(403,049)	(116,335)	(192,658)	(308,993)	(3,561)	(90,495)
Total Accumulated Amortization		(58,300,430)	(44,798,412)	(9,494,479)	(4,007,539)	(2,746,165)	(42,052,247)	(44,798,412)	(2,685,562)	(28,343,742)	(31,029,304)	(60,603)	(13,708,505)

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 August 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	10,227,242	0	0	7,294,683	7,294,683	0	0	2,041,153	2,041,153	0	891,406	891,406
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	13,577,610	712,703	705,426	7,551,348	8,969,477	668,828	94,078	2,105,277	2,868,183	848,544	891,406	1,739,950
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,735,206	1,052,423	2,154,217	4,528,566	7,735,206	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,233,780	0	0	0	0	2,233,780	0	0	2,233,780	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	100,759,749	0	0	71,867,898	71,867,898	0	0	20,109,631	20,109,631	0	8,782,220	8,782,220
9	CD-WA / ID / AN	24,561,961	5,552,599	5,576,464	8,147,900	19,276,963	1,522,308	1,528,851	2,233,839	5,284,998	0	0	0
	TOTAL ACCOUNT	138,896,472	6,605,022	7,730,681	84,544,364	98,880,067	3,756,088	1,528,851	22,343,470	27,628,409	3,605,776	8,782,220	12,387,996
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	8,318,081	2,592,261	0	5,725,820	8,318,081	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	604,973	0	0	0	0	0	0	421,267	421,267	0	183,706	183,706
7	CD-AA	55,645,291	0	0	39,689,560	39,689,560	0	0	11,105,687	11,105,687	0	4,850,044	4,850,044
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	64,794,714	2,622,527	66,785	45,490,771	48,180,083	8,298	18,310	11,554,273	11,580,881	0	5,033,750	5,033,750
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	37,060,381	17,608,969	6,972,040	12,479,372	37,060,381	0	0	0	0	0	0	0
99	GD-WA / ID / AN	10,750,335	0	0	0	0	6,896,280	2,267,616	1,586,439	10,750,335	0	0	0
99	GD-OR / AS	3,894,452	0	0	0	0	0	0	0	0	3,894,452	0	3,894,452
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	5,875,479	1,838,966	835,730	1,936,556	4,611,252	504,173	229,125	530,929	1,264,227	0	0	0
	TOTAL ACCOUNT	58,160,859	19,447,935	7,807,770	14,829,770	42,085,475	7,400,453	2,496,741	2,233,167	12,130,361	3,894,452	50,571	3,945,023

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 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	88,160	0	0	0	0	88,160	0	0	88,160	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	3,973,010	104,613	121,879	2,891,645	3,118,137	28,681	33,415	792,777	854,873	0
		TOTAL ACCOUNT	4,518,903	115,352	136,624	3,266,667	3,518,643	116,841	33,415	792,777	943,033	57,227
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	3,599,534	869,438	265,743	2,464,353	3,599,534	0	0	0	0	0
99		GD-WA / ID / AN	2,591,800	0	0	0	0	1,911,061	337,941	342,798	2,591,800	0
99		GD-OR / AS	951,077	0	0	0	0	0	0	0	0	951,077
8		GD-AA	3,080,244	0	0	0	0	0	0	2,144,897	2,144,897	0
7		CD-AA	12,519,424	0	0	8,929,604	8,929,604	0	0	2,498,627	2,498,627	0
9		CD-WA / ID / AN	1,209,527	16,398	762,875	170,000	949,273	4,496	209,151	46,607	260,254	0
		TOTAL ACCOUNT	23,951,606	885,836	1,028,618	11,563,957	13,478,411	1,915,557	547,092	5,032,929	7,495,578	951,077
	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	529,348	210,611	26,663	292,074	529,348	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	40,917	0	0	0	0	0	0	0	0	40,917
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	29,158	1,319	421	21,144	22,884	362	115	5,797	6,274	0
		TOTAL ACCOUNT	1,336,324	211,930	27,084	566,898	805,912	15,602	5,085	364,629	385,316	40,917
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	32,709,295	14,808,950	9,879,898	8,020,447	32,709,295	0	0	0	0	0
99		GD-WA / ID / AN	4,740,307	0	0	0	0	2,872,058	1,037,755	830,494	4,740,307	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	39,570,505	15,063,300	10,191,487	9,046,831	34,301,618	2,941,791	1,123,181	1,114,019	5,178,991	43,834

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 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 August 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	62,816,083	12,297,983	5,947,529	44,570,571	62,816,083	0	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	0
99	GD-OR / AS	1,229,639	0	0	0	0	0	0	0	0	1,229,639	0	1,229,639
8	GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514
7	CD-AA	37,337,836	0	0	26,631,585	26,631,585	0	0	7,451,885	7,451,885	0	3,254,366	3,254,366
9	CD-WA/ ID / AN	12,267,492	1,356,462	3,217,870	5,053,564	9,627,896	371,889	882,215	1,385,492	2,639,596	0	0	0
	TOTAL ACCOUNT	115,837,563	13,654,445	9,165,399	76,255,720	99,075,564	1,061,824	1,385,861	9,528,795	11,976,480	1,229,639	3,555,880	4,785,519
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	84,425	0	0	84,425	84,425	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	394,492	0	0	281,375	281,375	0	0	78,733	78,733	0	34,384	34,384
9	CD-WA/ ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	0
	TOTAL ACCOUNT	491,262	3,913	0	369,718	373,631	1,073	0	79,807	80,880	2,367	34,384	36,751
	TOTAL GENERAL PLANT	461,187,076	59,322,963	36,859,874	253,537,302	349,720,139	17,886,355	7,232,614	55,149,143	80,268,112	10,673,833	20,524,992	31,198,825

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 August 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	10,455,098	153,179	0	10,301,919	10,455,098	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	717,211	0	0	0	0	0	0	0	0	717,211		
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	783,037		
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0		
		TOTAL ACCOUNT	22,152,473	153,179	0	16,862,084	17,015,263	1,022,594	779,605	1,834,763	3,636,962	717,211	783,037	1,500,248
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,490,093	4,203,130	23,524	3,263,439	7,490,093	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	1,520,977	0	0	0	0	0	0	1,059,117	1,059,117	461,860		
7		CD-AA	55,417,760	0	0	39,527,271	39,527,271	0	0	11,060,277	11,060,277	4,830,212		
9		CD-WA / ID / AN	142,865	0	75,095	37,030	112,125	0	20,588	10,152	30,740	0		
		TOTAL ACCOUNT	64,571,695	4,203,130	98,619	42,827,740	47,129,489	0	20,588	12,129,546	12,150,134	0	5,292,072	5,292,072
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,095,350	0	0	4,347,569	4,347,569	0	0	1,216,510	1,216,510	531,271		
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	6,095,350	0	0	4,347,569	4,347,569	0	0	1,216,510	1,216,510	0	531,271	531,271
	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	100,831,204	0	0	71,918,864	71,918,864	0	0	20,123,892	20,123,892	8,788,448		
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	8,788,448	8,788,448
	TOTAL		193,650,722	4,356,309	98,619	135,956,257	140,411,185	1,022,594	800,193	35,304,711	37,127,498	717,211	15,394,828	16,112,039

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 August 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	(66,526,583)	(47,450,751)	(13,277,375)	(5,798,457)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(659,189)	(517,351)	(141,838)	0
7	283750	CD-AA	(2,184,188)	(1,557,894)	(435,920)	(190,374)
Total			<u>(69,369,960)</u>	<u>(49,525,996)</u>	<u>(13,855,133)</u>	<u>(5,988,831)</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 August 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			2,878,444	2,878,444					2,878,444
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			0	0					0
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			(10,294)	(10,294)					(10,294)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(4)	(4)					(4)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	77,793,640	36,615,107		114,408,747	63,362,323	31,189,870	14,431,317	5,425,237	
TOTAL		77,793,640	36,615,107	2,868,146	117,276,893	63,362,323	31,189,870	14,431,317	5,425,237	2,868,146

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						