

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended June 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)		162,364,203	106,077,349
	Adjustments			56,286,854
	Adjusted Net Operating Income (Loss)		162,364,203	106,077,349
E-APL	Electric Net Rate Base		2,090,989,495	1,382,771,879
	RATE OF RETURN		7.765%	7.671%
			7.948%	7.948%

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
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2015 thru 12-31-2015	100.000%	65.630%	34.370%
2	Input	Number of Customers - AMA Percent	07-01-2015 thru 06-30-2016	372,412 100.000%	244,507 65.655%	127,905 34.345%
3	E-OPS	Direct Distribution Operating Expense Percent	07-01-2015 thru 06-30-2016	26,735,919 100.000%	18,049,297 67.510%	8,686,622 32.490%
	Input	Jurisdictional 4-Factor Ratio	01-01-2015 thru 12-31-2015	22,258,114 27,675,297 49,933,411 100.000%	14,179,208 19,974,239 34,153,447 68.398%	8,078,906 7,701,058 15,779,964 31.602%
		Direct O & M Accts 500 - 598		14,905,270	10,500,754	4,404,516
		Direct O & M Accts 901 - 935		5,379,445	4,296,600	1,082,845
		Total Percentage		20,284,715 100.000%	14,797,354 72.948%	5,487,361 27.052%
		Direct Labor Accts 500 - 598		374,962	246,435	128,527
		Direct Labor Accts 901 - 935		100.000%	65.723%	34.277%
		Number of Customers Percentage		951,044,253 100.000%	619,058,713 65.093%	331,985,540 34.907%
4		Net Direct Plant Percentage		400.000%	272.161%	127.839%
		Total Percentages Percent		100.000%	68.040%	31.960%

AVISTA UTILITIES

Report ID:
E-ALL-12A

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended June 30, 2016

Average of Monthly Averages Basis

Based on Data from:

01-01-2015 thru 12-31-2015

System Washington Idaho

Input	Ref	Description	Total	Electric	Gas North	Oregon Gas
Elec/Gas North/Oregon 4-Factor			68,870,162	57,859,575	7,660,811	3,349,776
Direct O & M Accts 500 - 894			40,470,171	30,725,388	6,803,561	2,941,222
Direct O & M Accts 901 - 935			5,203,836	3,701,516	1,502,320	0
Direct O & M Accts 901 - 905 Utility 9 Only			0	0	0	0
Adjustments			114,544,169	92,286,479	15,966,692	6,290,998
Total			100.000%	80.569%	13.939%	5.492%
Percentage						
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%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

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

AVISTA UTILITIES

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

Report ID:
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Basis	Ref	Description	Based on Data from:			
			System	Washington	Idaho	
						01-01-2015 thru 12-31-2015
Input		Elec/Gas North 4-Factor	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	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%
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	989,497,505	648,565,926	340,931,579	
		Percent	100.000%	65.545%	34.455%	
11		Book Depreciation	98,392,336	63,891,321	34,501,015	
		Percent	100.000%	64.935%	35.065%	

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended June 30, 2016

Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	06-01-2015 thru 06-30-2016		2,506,167,307 100.000%	856,673,167 34.183%
13	E-PLT	Net Electric General Plant - AMA Percent	06-01-2015 thru 06-30-2016		220,665,103 100.000%	73,475,814 33.297%
14		Net Allocated Schedule M's - AMA Percent	07-01-2015 thru 06-30-2016		-239,939,188 100.000%	-85,188,974 35.504%
99		Input Not Allocated			0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	338,226,960	0	338,226,960	228,760,188	0	228,760,188	109,466,772	0	109,466,772
99	442200	Commercial - Firm & Int.	308,163,030	0	308,163,030	218,954,892	0	218,954,892	89,208,138	0	89,208,138
1	442300	Industrial	105,934,003	0	105,934,003	60,452,959	0	60,452,959	45,481,044	0	45,481,044
99	444000	Public Street & Highway Lighting	7,639,832	0	7,639,832	5,136,240	0	5,136,240	2,503,592	0	2,503,592
99	448000	Interdepartmental Revenue	1,193,528	0	1,193,528	940,486	0	940,486	253,042	0	253,042
99	499XXX	Unbilled Revenue	(1,049,199)	0	(1,049,199)	153,257	0	153,257	(1,202,456)	0	(1,202,456)
		TOTAL SALES TO ULTIMATE CUSTOMERS	760,108,154	0	760,108,154	514,398,022	0	514,398,022	245,710,132	0	245,710,132
1	447XXX	Sales for Resale	0	121,099,149	121,099,149	0	79,477,371	79,477,371	0	41,621,778	41,621,778
		TOTAL SALES OF ELECTRICITY	760,108,154	121,099,149	881,207,303	514,398,022	79,477,371	593,875,393	245,710,132	41,621,778	287,331,910
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(2,180,863)	0	(2,180,863)	(693,782)	0	(693,782)	(1,487,081)	0	(1,487,081)
99	451000	Miscellaneous Service Revenue	383,689	0	383,689	237,020	0	237,020	146,669	0	146,669
1	453000	Sales of Water & Water Power	0	385,340	385,340	0	252,899	252,899	0	132,441	132,441
1	454000	Rent from Electric Property	2,453,026	53,972	2,506,998	1,457,604	35,422	1,493,026	995,422	18,550	1,013,972
1	456XXX	Other Electric Revenues	16,739,368	99,723,597	116,462,965	11,656,031	65,448,597	77,104,628	5,083,337	34,275,000	39,358,337
		TOTAL OTHER OPERATING REVENUE	17,395,220	100,162,909	117,558,129	12,656,873	65,736,918	78,393,791	4,738,347	34,425,991	39,164,338
		TOTAL ELECTRIC REVENUE	777,503,374	221,262,058	998,765,432	527,054,895	145,214,289	672,269,184	250,448,479	76,047,769	326,496,248

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-OPS-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	258,542	258,542	0	169,681	169,681	0	88,861	88,861
1	501XXX	Fuel	0	29,189,172	29,189,172	0	19,156,854	19,156,854	0	10,032,318	10,032,318
1	502000	Steam Expense	0	4,674,739	4,674,739	0	3,068,031	3,068,031	0	1,606,708	1,606,708
1	505000	Electric Expense	0	1,200,935	1,200,935	0	788,174	788,174	0	412,761	412,761
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	4,441,037	4,441,037	0	2,914,653	2,914,653	0	1,526,384	1,526,384
1	507000	Rent	0	33,223	33,223	0	21,804	21,804	0	11,419	11,419
MAINTENANCE											
1	510000	Supervision & Engineering	0	613,313	613,313	0	402,517	402,517	0	210,796	210,796
1	511000	Structures	0	707,502	707,502	0	464,334	464,334	0	243,168	243,168
1	512000	Boiler Plant	0	5,535,121	5,535,121	0	3,632,700	3,632,700	0	1,902,421	1,902,421
1	513000	Electric Plant	0	1,041,276	1,041,276	0	683,389	683,389	0	357,887	357,887
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	2,316,870	2,316,870	0	1,520,562	1,520,562	0	796,308	796,308
TOTAL STEAM POWER GENERATION EXP			0	50,011,730	50,011,730	0	32,822,699	32,822,699	0	17,189,031	17,189,031
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,439,578	2,439,578	0	1,601,095	1,601,095	0	838,483	838,483
1	536000	Water for Power	0	1,233,453	1,233,453	0	809,515	809,515	0	423,938	423,938
1	537000	Hydraulic Expense	4,350,128	2,899,759	7,249,887	2,832,082	1,903,112	4,735,194	1,518,046	996,647	2,514,693
1	538000	Electric Expense	0	6,801,981	6,801,981	0	4,464,140	4,464,140	0	2,337,841	2,337,841
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	899,219	899,219	0	590,157	590,157	0	309,062	309,062
1	540000	Rent	0	1,318,959	1,318,959	0	865,633	865,633	0	453,326	453,326
1	540100	MT Trust Funds Land Settlement Rents	5,693,271	0	5,693,271	3,711,446	0	3,711,446	1,981,825	0	1,981,825
MAINTENANCE											
1	541000	Supervision & Engineering	0	1,613,855	1,613,855	0	1,059,173	1,059,173	0	554,682	554,682
1	542000	Structures	0	312,191	312,191	0	204,891	204,891	0	107,300	107,300
1	543000	Reservoirs, Dams, & Waterways	0	1,016,695	1,016,695	0	667,257	667,257	0	349,438	349,438
1	544000	Electric Plant	0	2,705,093	2,705,093	0	1,775,353	1,775,353	0	929,740	929,740
1	545000	Miscellaneous Hydraulic Plant	0	672,101	672,101	0	441,100	441,100	0	231,001	231,001
TOTAL HYDRO POWER GENERATION EXP			10,043,399	21,912,884	31,956,283	6,543,528	14,381,426	20,924,954	3,499,871	7,531,458	11,031,329
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,260,362	1,260,362	0	827,176	827,176	0	433,186	433,186
1	547XXX	Fuel	0	84,963,225	84,963,225	0	55,761,365	55,761,365	0	29,201,860	29,201,860
1	548000	Generation Expense	0	2,071,175	2,071,175	0	1,359,312	1,359,312	0	711,863	711,863
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	531,335	531,335	0	348,715	348,715	0	182,620	182,620
1	550000	Rent	0	(33,315)	(33,315)	0	(21,865)	(21,865)	0	(11,450)	(11,450)
MAINTENANCE											
1	551000	Supervision & Engineering	0	360,404	360,404	0	236,533	236,533	0	123,871	123,871
1	552000	Structures	0	106,795	106,795	0	70,090	70,090	0	36,705	36,705
1	553000	Generating & Electric Equipment	(62,421)	2,517,069	2,454,648	(62,421)	1,651,952	1,589,531	0	865,117	865,117
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	362,322	362,322	0	237,792	237,792	0	124,530	124,530
TOTAL OTHER POWER GENERATION EXP			(62,421)	92,139,372	92,076,951	(62,421)	60,471,070	60,408,649	0	31,668,302	31,668,302

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-OPS-12A

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total		
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	157,546,249	157,546,249	0	103,397,604	103,397,604	0	54,148,645	54,148,645
1	556000	System Control & Load Dispatching	0	948,700	948,700	0	622,632	622,632	0	326,068	326,068
E-557	557XXX	Other Expense	2,305,653	73,935,691	76,241,344	365,707	48,523,994	48,889,701	1,939,946	25,411,697	27,351,643
TOTAL OTHER POWER SUPPLY EXPENSE			2,305,653	232,430,640	234,736,293	365,707	152,544,230	152,909,937	1,939,946	79,886,410	81,826,356
TOTAL PRODUCTION OPERATING EXP			12,286,631	396,494,626	408,781,257	6,846,814	260,219,425	267,066,239	5,439,817	136,275,201	141,715,018
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,420,005	2,420,005	0	1,588,249	1,588,249	0	831,756	831,756
1	561000	Load Dispatching	0	2,712,613	2,712,613	0	1,780,288	1,780,288	0	932,325	932,325
1	562000	Station Expense	0	477,513	477,513	0	313,392	313,392	0	164,121	164,121
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	380,177	380,177	0	249,510	249,510	0	130,667	130,667
1	565XXX	Transmission of Electricity by Others	0	17,395,169	17,395,169	0	11,416,449	11,416,449	0	5,978,720	5,978,720
1	566000	Miscellaneous Transmission Expense	0	2,451,921	2,451,921	0	1,609,196	1,609,196	0	842,725	842,725
1	567000	Rent	0	172,680	172,680	0	113,330	113,330	0	59,350	59,350
MAINTENANCE											
1	568000	Supervision & Engineering	2,875	938,814	941,689	2,280	616,144	618,424	595	322,670	323,265
1	569000	Structures	2,894	765,155	768,049	598	502,171	502,769	2,296	262,984	265,280
1	570000	Station Equipment	1,118	1,224,371	1,225,489	18	803,555	803,573	1,100	420,816	421,916
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	27,015	1,319,580	1,346,595	16,815	866,040	882,855	10,200	453,540	463,740
1	572000	Underground Lines	3,046	2,267	5,313	0	1,488	1,488	3,046	779	3,825
1	573000	Service Miscellaneous	18,050	100,291	118,341	17,414	65,821	83,235	636	34,470	35,106
TOTAL TRANSMISSION OPERATING EXP			54,998	30,360,556	30,415,554	37,125	19,925,633	19,962,758	17,873	10,434,923	10,452,796

AVISTA UTILITIES

Report ID:
E-OPS-12A
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	26,527,227	26,527,227	0	17,409,819	17,409,819	0	9,117,408	9,117,408
E-DEPX		Depreciation Expense-Transmission	0	11,412,357	11,412,357	0	7,489,930	7,489,930	0	3,922,427	3,922,427
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,158,734	1,158,734	0	760,477	760,477	0	398,257	398,257
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(141,516)	0	(141,516)	141,516	0	141,516
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj-Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	566,667	0	566,667	566,667	0	566,667	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,260	142,325	0	68,740	68,740
99	407326	Amortization of Spokane River TDG	58,612	0	58,612	0	0	0	58,612	0	58,612
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,473	21,473	0	11,246	11,246
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	0	0	0	0	0	0	0	0	0
99	407362	Amortization of LIDAR O&M	2,411,328	0	2,411,328	1,038,222	0	1,038,222	1,373,106	0	1,373,106
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	334,295	0	334,295	0	0	0	334,295	0	334,295
99	407380	Amortization of Wartsila Generators	76,590	0	76,590	76,590	0	76,590	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	580,226	580,226	0	303,860	303,860
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	0	0	0
99	407391	Amortization of Spokane River TDG	290,395	0	290,395	290,395	0	290,395	30,975	0	30,975
99	407395	Optional Renewable Power Revenue Offset	220,888	0	220,888	173,867	0	173,867	47,021	0	47,021
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
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	(3,470,167)	0	(3,470,167)	(2,577,657)	0	(2,577,657)	(892,510)	0	(892,510)
99	407455	Amortization of Colstrip Refund	(99,992)	0	(99,992)	0	0	0	(99,992)	0	(99,992)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,077,328)	0	(1,077,328)	0	0	0	(1,077,328)	0	(1,077,328)
99	407462	Amortization of Deferred LIDAR O&M	0	0	0	0	0	0	0	0	0
99	407484	Amortization of Schedule 98 REC Rev	(12,238)	0	(12,238)	(12,238)	0	(12,238)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,523)	(5,523)	0	(2,892)	(2,892)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT-Prod & Trans	0	0	0	0	0	0	0	0	0
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	1,874,150	60,429,120	62,303,270	1,997,634	39,659,630	41,657,264	(123,484)	20,769,490	20,646,006
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	14,215,779	487,284,302	501,500,081	8,881,573	319,804,688	328,686,261	5,334,206	167,479,614	172,813,820

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-OPS-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	560000	Supervision & Engineering	1,836,355	2,674,271	4,510,626	1,385,017	1,805,400	3,190,417	451,338	868,871	1,320,209
3	582000	Station Expense	679,203	79,794	758,997	341,562	53,869	395,431	337,641	25,925	363,566
3	583000	Overhead Line Expense	1,609,559	392,669	2,002,228	1,020,423	265,091	1,285,514	589,136	127,578	716,714
3	584000	Underground Line Expense	1,295,967	23	1,295,990	814,721	16	814,737	481,246	7	481,253
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	9,603	0	9,603	6,350	0	6,350	3,253	0	3,253
3	586000	Meter Expense	1,866,932	56,526	1,923,458	1,475,879	38,161	1,514,040	391,053	18,365	409,418
3	587000	Customer Installations Expense	576,905	110,071	686,976	296,423	74,309	370,732	280,482	35,762	316,244
3	588000	Miscellaneous Distribution Expense	4,361,084	3,668,677	8,029,741	2,754,438	2,476,724	5,231,162	1,606,626	1,191,953	2,798,579
3	589000	Rent	59	304,515	304,574	59	205,578	205,637	0	98,937	98,937
MAINTENANCE:											
3	590000	Supervision & Engineering	840,174	1,297,066	2,137,240	712,612	875,649	1,588,261	127,562	421,417	548,979
3	591000	Structures	407,787	8,200	415,987	218,113	5,536	223,649	189,674	2,664	192,338
3	592000	Station Equipment	839,175	184,121	1,023,296	653,691	124,300	777,991	185,484	59,821	245,305
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,929,812	(23,360)	9,906,452	6,580,640	(15,770)	6,564,870	3,349,172	(7,590)	3,341,582
3	594000	Underground Lines	810,733	0	810,733	547,128	0	547,128	283,605	0	283,605
3	595000	Line Transformers	356,071	125,740	481,811	292,845	84,887	377,732	63,226	40,853	104,079
3	596000	Street Light & Signal System Maintenance Exp	566,674	195	566,869	396,678	132	396,810	169,996	63	170,059
3	597000	Meters	18,776	0	18,776	14,833	0	14,833	3,943	0	3,943
3	598000	Miscellaneous Distribution Expense	731,070	459,806	1,190,876	537,885	310,415	848,300	193,185	149,391	342,576
TOTAL DISTRIBUTION OPERATING EXP			26,735,919	9,338,314	36,074,233	18,049,287	6,304,287	24,353,594	8,686,622	3,034,017	11,720,639
E-DEPX											
E-AMTX											
E-OTX											
TOTAL DISTRIBUTION EXPENSES			121,042,233	9,379,404	130,421,637	89,759,545	6,332,037	96,091,582	31,282,688	3,047,367	34,330,055
Depreciation Expense-Distribution			42,377,348	41,090	42,418,438	26,634,838	27,740	26,662,578	15,742,510	13,350	15,755,860
Amortization Expense-Franchises/Misc Intangibles			26,997	0	26,997	26,997	0	26,997	0	0	0
Taxes Other Than FIT-Distribution			51,901,969	0	51,901,969	45,048,413	0	45,048,413	6,853,556	0	6,853,556
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			94,306,314	41,090	94,347,404	71,710,248	27,740	71,737,988	22,596,066	13,350	22,609,416

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	361,822	361,822	0	237,554	237,554	0	124,268	124,268
2	902000	Meter Reading Expenses	3,006,374	171,641	3,178,015	2,700,028	112,691	2,812,719	306,346	58,950	365,296
2	903XXX	Customer Records & Collection Expenses	1,690,535	7,861,177	9,551,712	1,074,411	5,161,256	6,235,667	616,124	2,699,921	3,316,045
2	904000	Uncollectible Accounts	0	3,105,664	3,105,664	0	2,039,024	2,039,024	0	1,066,640	1,066,640
2	905000	Misc Customer Accounts	0	301,964	301,964	0	198,254	198,254	0	103,710	103,710
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,696,909	11,802,268	16,499,177	3,774,439	7,748,779	11,523,218	922,470	4,053,488	4,975,959
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	22,573,652	463,078	23,036,730	16,171,498	304,034	16,475,532	6,402,154	159,044	6,561,198
2	909000	Advertising	15,826	924,145	939,971	15,826	606,747	622,573	0	317,398	317,398
2	910000	Misc Customer Service & Info Exp	0	175,315	175,315	0	115,103	115,103	0	60,212	60,212
		TOTAL CUSTOMER SERVICE & INFO EXP	22,589,478	1,562,538	24,152,016	16,187,324	1,025,884	17,213,208	6,402,154	536,654	6,938,808
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	379,684	32,283,947	32,663,631	264,214	21,965,998	22,230,212	115,470	10,317,949	10,433,419
4	921000	Office Supplies & Expenses	126,662	4,174,935	4,301,597	126,662	2,840,626	2,967,288	0	1,334,309	1,334,309
4	922000	Admin Exp Transferred-Credit	0	(123,075)	(123,075)	0	(83,740)	(83,740)	0	(39,335)	(39,335)
4	923000	Outside Services Employed	138,585	8,173,398	8,311,983	70,035	5,561,180	5,631,215	68,550	2,612,218	2,680,768
4	924000	Property Insurance Premium	0	1,270,133	1,270,133	0	864,198	864,198	0	405,935	405,935
4	925XXX	Injuries and Damages	21,610	3,418,934	3,440,544	21,453	2,326,243	2,347,696	157	1,092,691	1,092,848
4	926XXX	Employee Pensions and Benefits	2,314	1,018,396	1,020,710	2,314	692,917	695,231	0	325,479	325,479
4	927000	Franchise Requirements	3,360	0	3,360	0	0	0	3,360	0	3,360
1	928000	Regulatory Commission Expenses	3,014,474	3,022,541	6,037,015	2,171,540	1,983,694	4,155,234	842,934	1,038,847	1,881,781
4	930000	Miscellaneous General Expenses	151,724	3,648,284	3,800,008	105,955	2,482,292	2,588,247	45,769	1,165,992	1,211,761
4	931000	Rents	9,483	1,095,847	1,105,330	5,283	745,614	750,897	4,200	350,233	354,433
4	935000	Maintenance of General Plant	1,028,864	9,754,258	10,783,122	638,094	6,636,797	7,274,891	390,770	3,117,461	3,508,231
		TOTAL ADMIN & GEN OPERATING EXP	4,876,760	67,737,598	72,614,358	3,405,550	46,015,819	49,421,369	1,471,210	21,721,779	23,192,989

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-OPS-12A

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,754,484	16,180,782	17,935,266	1,287,846	11,009,404	12,297,250	466,638	5,171,378	5,638,016
E-AMTX		Amortization Expense-General Plant - 303000	0	432,700	432,700	0	294,225	294,225	0	138,475	138,475
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,008,523	14,126,847	15,135,370	992,141	9,611,907	10,604,048	16,382	4,514,940	4,531,322
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	43,758	43,758	0	29,773	29,773	0	13,985	13,985
99	407229	Idaho Earnings Test Amortization	(2,663,955)	0	(2,663,955)	0	0	0	(2,663,955)	0	(2,663,955)
99	407468	Project Compass Deferral - ID	(1,529,224)	0	(1,529,224)	0	0	0	(1,529,224)	0	(1,529,224)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(1,430,172)	30,784,087	29,353,915	2,279,987	20,945,309	23,225,296	(3,710,159)	9,838,778	6,128,619
		TOTAL ADMIN & GENERAL EXPENSES	3,446,588	98,521,685	101,968,273	5,685,537	66,961,128	72,646,665	(2,238,949)	31,560,557	29,321,608
		TOTAL EXPENSES BEFORE FIT	165,990,987	608,550,197	774,541,184	124,288,418	401,872,516	526,160,934	41,702,569	206,677,681	248,380,250
		NET OPERATING INCOME (LOSS) BEFORE FIT			224,224,248			146,108,250			78,115,988
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(30,936,855)			(19,776,843)			(11,160,012)
E-FIT		DEFERRED FEDERAL INCOME TAX			93,099,794			60,006,533			33,093,261
E-FIT		AMORTIZED ITC - NOXON			(302,894)			(198,789)			(104,105)
		ELECTRIC NET OPERATING INCOME (LOSS)			162,364,203			106,077,349			56,286,854

ALLOCATION RATIOS:

E-ALL 1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL 2	Number of Customers - AMA	100.000%	65.655%	34.345%
E-ALL 3	Direct Distribution Operating Expense	100.000%	67.510%	32.490%
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
 ELECTRIC ALLOCATION OF OTHER REVENUE
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
 E-456-12A

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
1	456000	OTHER ELECTRIC REV-MISCELLANEO	14,904	917,420	932,324	615,807	1,200	315,317	316,517
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	30,454,722	30,454,722	19,987,434	0	10,467,288	10,467,288
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	4,945,824	4,945,824	3,245,944	0	1,699,880	1,699,880
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	4,334,248	4,334,248	2,844,567	0	1,489,681	1,489,681
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	60,244	60,244	39,538	0	20,706	20,706
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	268,834	268,834	176,436	0	92,398	92,398
1	456100	TRANSMISSION REVENUE OF OTHERS	0	10,196,706	10,196,706	6,692,098	0	3,504,608	3,504,608
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	3,192,000	3,192,000	2,094,910	0	1,097,090	1,097,090
1	456130	ANCILLARY SERVICES REVENUE	0	1,616,975	1,616,975	1,061,221	0	555,754	555,754
1	456150	OTHER ELECTRIC REV-CT FUEL SAL	0	0	0	0	0	0	0
1	456160	OTHER ELECTRIC REV-RES OPTIM O	0	0	0	0	0	0	0
1	456311	CONTRA DECOUPLING DEFERRAL	(29,474)	0	(29,474)	(29,474)	0	0	0
1	456328	RESIDENTIAL DECOUPLING DEFERRE	13,920,749	0	13,920,749	10,497,800	0	3,422,949	3,422,949
1	456329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	2,682,546	0	2,682,546	1,074,139	0	1,608,407	1,608,407
1	456339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	150,643	0	150,643	99,862	0	50,781	50,781
1	456705	LOW VOLTAGE B ON A	0	1,112,442	1,112,442	730,096	0	382,346	382,346
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(378,460)	(378,460)	(248,383)	0	(130,077)	(130,077)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	378,460	378,460	248,383	0	130,077	130,077
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	42,624,182	42,624,182	27,974,251	0	14,649,931	14,649,931
TOTAL ACCOUNT 456			16,739,368	99,723,597	116,462,965	77,104,629	5,083,337	34,274,999	39,358,336

ALLOCATION RATIOS:

E-ALL 1 Production/Transmission Ratio 100.0000% 65.630% 34.370%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-555-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
1	555000/555100	Purchased Power	0	152,227,368	0	99,906,822	0	52,320,546
1	555030	Pwr Sup Exp - Clearwater Incremental	0	550	0	361	0	189
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	263,311	0	172,811	0	90,500
1	555690	Generation Other - Lancaster	0	0	0	0	0	0
1	555700	Bookout Purchases	0	3,438,045	0	2,256,389	0	1,181,656
1	555710	Intercompany Purchase	0	1,616,975	0	1,061,221	0	555,754
TOTAL ACCOUNT 555			0	157,546,249	0	103,397,604	0	54,148,645

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
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-557-12A

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
1	557000	Other Expenses	0	5,892,630	5,892,630	0	3,867,333	3,867,333	0	2,025,297	2,025,297	2,025,297
1	557010	Other Power Supply Expense - Financial	0	49,753,867	49,753,867	0	32,653,463	32,653,463	0	17,100,404	17,100,404	17,100,404
1	557150	Fuel - Economic Dispatch	0	(33,382,740)	(33,382,740)	0	(21,909,092)	(21,909,092)	0	(11,473,648)	(11,473,648)	(11,473,648)
1	557160	Power Supply Expense - Miscellaneous	725,000	1,076	726,076	725,000	706	725,706	725,000	370	370	370
99	557161	Unbilled Add-Ons	45,000	0	45,000	347,843	0	347,843	(302,843)	0	(302,843)	(302,843)
1	557170	Broker Fees - Power	0	422,887	422,887	0	277,541	277,541	0	145,346	145,346	145,346
1	557171	REC Broker Fees	44,719	28,764	73,483	44,719	18,878	63,597	0	9,886	9,886	9,886
1	557172	Trade Reporting	0	4,125	4,125	0	2,707	2,707	0	1,418	1,418	1,418
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204	321,204
99	557280	Washington ERM Deferred	6,133,012	0	6,133,012	6,133,012	0	6,133,012	0	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(4,579,924)	0	(4,579,924)	(4,579,924)	0	(4,579,924)	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	2,767,984	0	2,767,984	2,767,984	0	2,767,984	0	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(5,570,425)	0	(5,570,425)	(5,570,425)	0	(5,570,425)	0	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	483,156	0	483,156	0	0	0	483,156	0	483,156	483,156
99	557390	Idaho PCA Amortization	1,438,429	0	1,438,429	0	0	0	1,438,429	0	1,438,429	1,438,429
1	557395	Optional Renewable Power Expense Offset	0	524	524	0	344	344	0	180	180	180
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,392,022	1,392,022	0	913,584	913,584	0	478,438	478,438	478,438
1	557711	Turbine Gas Bookout Offset	0	(1,392,022)	(1,392,022)	0	(913,584)	(913,584)	0	(478,438)	(478,438)	(478,438)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	51,214,558	51,214,558	0	33,612,114	33,612,114	0	17,602,444	17,602,444	17,602,444
TOTAL ACCOUNT 557			2,305,653	73,935,691	76,241,344	365,707	48,523,994	48,889,701	1,939,946	25,411,697	27,351,643	27,351,643

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
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-908-12A

Ref/Basis	Account Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
		Direct	Allocated	Direct	Allocated	Direct	Allocated
2	908000 Customer Assistance Expense	349,749	463,078	812,827	558,005	95,778	159,044
99	908600 Public Purpose Tariff Rider Expense Offset	22,195,316	0	22,195,316	15,855,597	6,339,719	0
99	908610 Limited Income Tax Refund Program	215,544	0	215,544	215,544	0	0
99	908690 Unbilled Public Purpose Tariff Amortization	(186,957)	0	(186,957)	(153,614)	(33,343)	0
99	908990 DSM Amortization	0	0	0	0	0	0
TOTAL ACCOUNT 908		22,573,652	463,078	23,036,730	16,171,498	6,402,154	159,044
					16,475,532		6,561,198

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.655%	34.345%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

ELECTRIC INTEREST DEDUCTION FOR FIT

For Twelve Months Ended June 30, 2016

Average of Monthly Averages Basis

Report ID:
E-INT-12A

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.53%	52.53%
2	Cost of Debt		5.193%	5.155%
	Total Weighted Cost		2.728%	2.708%
E-APL	Net Rate Base		1,382,771,879	708,217,616
	Interest Deduction for FIT Calculation		56,900,550	19,178,533

- 1 AMA Actual Debt Ratio
- 2 AMA Actual Debt Cost

RESULTS OF OPERATIONS
ELECTRIC FEDERAL INCOME TAXES
For Twelve Months Ended June 30, 2016
Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-FIT-12A

Ref/Basis	Description	System	Washington	Idaho
E-OPS	Calculation of Taxable Operating Income:			
	Operating Revenue		998,765,432	326,496,248
E-OPS	Less: Operating & Maintenance Expense		588,536,595	198,996,209
E-OPS	Less: Book Deprec/Amort and Reg Amortizations		113,880,208	35,580,041
E-OTX	Less: Taxes Other than FIT		72,124,381	13,804,000
	Net Operating Income Before FIT		224,224,248	78,115,998
E-INT	Less: Interest Expense		56,900,550	19,178,533
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj		0	141,516
E-SCM	Plus: Schedule M Adjustments		(208,343,481)	(74,400,205)
	Taxable Net Operating Income		(41,019,783)	(15,604,256)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax		(14,356,924)	(5,461,490)
1	Production Tax Credit		(140,626)	(48,333)
1	Investment Tax Credit - Noxon *		(16,439,305)	(5,650,189)
	Total Net Federal Income Tax		(30,936,855)	(11,160,012)
E-DTE	Deferred FIT		93,099,794	33,093,261
1	411400 Amortized Investment Tax Credit - Noxon		(302,894)	(104,105)
	Total Net FIT/Deferred FIT		61,860,045	21,829,144
ALLOCATION RATIOS:				
E-ALL	1	Production/Transmission Ratio	100.000%	34.370%
E-ALL	99	Not Allocated	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS
ELECTRIC SCHEDULE M ITEMS
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-SCM-12A

***** SYSTEM *****

Ret/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
997000	Book Depreciation & Amortization	45,167,352	69,923,495	115,090,847	28,941,823	46,633,275	75,575,098	16,225,529	23,290,220	39,515,749
12	997001 Contributions In Aid of Construction	0	6,075,279	6,075,279	0	3,998,566	3,998,566	0	2,076,713	2,076,713
2	997002 Injuries and Damages	0	19,800	19,800	0	13,000	13,000	0	6,800	6,800
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
4	997005 FAS106 Current Retiree Medical Accrual	0	2,087,921	2,087,921	0	1,420,621	1,420,621	0	667,300	667,300
99	997007 Idaho PCA	1,921,585	0	1,921,585	0	0	0	1,921,585	0	1,921,585
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,850)	(1,850)	0	(969)	(969)
4	997015 Airplane Lease Payments	0	622,688	622,688	0	423,677	423,677	0	199,011	199,011
12	997016 Redemption Expense Amortization	0	1,270,431	1,270,431	0	836,160	836,160	0	434,271	434,271
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	(1,647,784)	0	(1,647,784)	(1,270,928)	0	(1,270,928)	(376,856)	0	(376,856)
99	997019 CSS Temporary Service Fees	(237,886)	0	(237,886)	(153,794)	0	(153,794)	(84,092)	0	(84,092)
4	997020 FAS87 Current Pension Accrual	0	5,639,032	5,639,032	0	3,836,797	3,836,797	0	1,802,235	1,802,235
99	997021 Wartsilla Generators Amortization	76,590	0	76,590	76,590	0	76,590	0	0	0
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(16,532,075)	0	(16,532,075)	(11,500,720)	0	(11,500,720)	(5,031,355)	0	(5,031,355)
12	997032 Interest Rate Swaps	0	(6,309,522)	(6,309,522)	0	(4,152,738)	(4,152,738)	0	(2,156,784)	(2,156,784)
4	997033 BPA Residential Exchange	(260,748)	0	(260,748)	(399,966)	0	(399,966)	139,218	0	139,218
99	997034 Montana Hydro Settlement	1,037,292	0	1,037,292	676,608	0	676,608	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(255,140)	(255,140)	0	(167,448)	(167,448)	0	(87,692)	(87,692)
99	997043 Washington Deferred Power Costs	1,664,132	0	1,664,132	1,664,132	0	1,664,132	0	0	0
1	997044 Non-Monetary Power Costs	0	263,311	263,311	0	172,811	172,811	0	90,500	90,500
1	997045 Section 199 Manufacturing Deduction	0	(1,375,001)	(1,375,001)	0	(902,413)	(902,413)	0	(472,588)	(472,588)
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(3,209,597)	(3,209,597)	0	(2,112,460)	(2,112,460)	0	(1,097,137)	(1,097,137)
11	997049 Tax Depreciation	0	(262,451,137)	(262,451,137)	0	(170,422,646)	(170,422,646)	0	(92,028,491)	(92,028,491)
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	44,719	44,719	0	30,427	30,427	0	14,292	14,292
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(99,992)	0	(99,992)	0	0	0	(99,992)	0	(99,992)

AVISTA UTILITIES

Report ID:
E-SCM-12A
For Twelve Months Ended June 30, 2016
Average of Monthly Averages Basis

RESULTS OF OPERATIONS		***** SYSTEM *****		*****		*****		*****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	580,226	732,344	30,975	303,860	334,835
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	289,554	0	289,554	481,879	0	481,879	(192,325)	0	(192,325)
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	566,667	0	566,667	566,667	0	566,667	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	6,245,160	6,245,160	0	4,055,295	4,055,295	0	2,189,865	2,189,865
4	997081 Deferred Compensation	0	(840,034)	(840,034)	0	(571,559)	(571,559)	0	(268,475)	(268,475)
4	997082 Meal Disallowances	0	541,525	541,525	0	368,454	368,454	0	173,071	173,071
4	997083 Paid Time Off	0	346,442	346,442	0	235,719	235,719	0	110,723	110,723
2	997084 Customer Uncollectibles	0	(2,566,501)	(2,566,501)	0	(1,685,036)	(1,685,036)	0	(881,465)	(881,465)
99	997088 Deferred O&M Colstrip & CS2	1,334,000	0	1,334,000	1,038,222	0	1,038,222	295,778	0	295,778
99	997089 CNC Transmission	0	0	0	0	0	0	0	0	0
99	997091 LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	997092 Smart Grid	1	0	1	1	0	1	0	0	0
99	997093 EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094 Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095 WA REC Deferral	(3,890,730)	0	(3,890,730)	(3,890,730)	0	(3,890,730)	0	0	0
1	997096 CDA Settlement Costs	0	32,721	32,721	0	21,475	21,475	0	11,246	11,246
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	(3,455,770)	0	(3,455,770)	693,782	0	693,782	(4,149,552)	0	(4,149,552)
1	997099 Kettle Falls Diesel Leak	0	88,998	88,998	0	58,409	58,409	0	30,589	30,589
99	997100 WA REC Amort	1,028,172	0	1,028,172	1,028,172	0	1,028,172	0	0	0
1	997101 Repairs 481 (a)	0	(57,015,046)	(57,015,046)	0	(37,418,975)	(37,418,975)	0	(19,596,071)	(19,596,071)
1	997102 Amort Idaho Earnings Test (254229)	2,959,766	0	2,959,766	0	0	0	2,959,766	0	2,959,766
99	997103 Def Project Compass	(1,194,929)	0	(1,194,929)	0	0	0	(1,194,929)	0	(1,194,929)
99	997104 Spokane River TDG	349,007	0	349,007	290,395	0	290,395	58,612	0	58,612
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS		32,441,630	(239,939,189)	(208,343,481)	20,806,937	(154,750,213)	(133,943,276)	10,788,771	(85,188,976)	(74,400,205)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers - AMA	100.000%	65.655%	34.345%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	11	Book Depreciation	100.000%	64.935%	35.065%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.817%	34.183%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-DTE-12A

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

Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	0	86,944,880	86,944,880	0	56,075,970	56,075,970	0	30,868,910	30,868,910
99	410100	4,788,572	0	4,788,572	4,788,572	0	4,788,572	0	0	0
99	410100	2,212,794	0	2,212,794	0	0	0	2,212,794	0	2,212,794
	410100	7,001,366	86,944,880	93,946,246	4,788,572	56,075,970	60,864,542	2,212,794	30,868,910	33,081,704
14	411100	0	987,526	987,526	0	636,915	636,915	0	350,611	350,611
99	411100	(1,494,924)	0	(1,494,924)	(1,494,924)	0	(1,494,924)	0	0	0
99	411100	(339,054)	0	(339,054)	0	0	0	(339,054)	0	(339,054)
	411100	(1,833,978)	987,526	(846,452)	(1,494,924)	636,915	(858,009)	(339,054)	350,611	11,557
	Total	5,167,388	87,932,406	93,099,794	3,293,648	56,712,885	60,006,533	1,873,740	31,219,521	33,093,261

E-ALL 14 Net Allocated Schedule M's - AMA 100.000% 64.496% 35.504%

E-ALL 99 Not Allocated 0.000% 0.000% 0.000%

RESULTS OF OPERATIONS
ELECTRIC TAXES OTHER THAN FIT
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-OTX-12A

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
PRODUCTION & TRANSMISSION									
1	408130	State Excise Tax	0	19,485	0	12,788	0	6,697	6,697
1	408140	State Kwh Generation Tax	0	1,391,166	0	913,022	0	478,144	478,144
1	408150	R&P Property Tax--Production	0	13,667,654	0	8,970,081	0	4,697,573	4,697,573
1	408180	R&P Property Tax--Transmission	0	5,456,807	0	3,581,302	0	1,875,505	1,875,505
1	409100	State Income Tax--Montana & Oregon	0	(312,700)	0	(205,225)	0	(107,475)	(107,475)
		TOTAL PRODUCTION & TRANSMISSION	0	20,222,412	0	13,271,968	0	6,950,444	6,950,444
DISTRIBUTION									
99	408110	State Excise Tax	19,816,866	0	19,816,866	0	0	0	0
99	408120	Municipal Occupation & License Tax	21,271,016	0	17,850,219	0	3,420,797	0	3,420,797
99	408160	Miscellaneous State or Local Tax--WA & ID	137	0	0	0	137	0	137
99	408170	R&P Property Tax--Distribution	10,387,477	0	7,381,328	0	3,006,149	0	3,006,149
99	409100	State Income Tax--Idaho	426,473	0	426,473	0	426,473	0	426,473
		TOTAL DISTRIBUTION	51,901,969	0	45,048,413	0	6,853,556	0	6,853,556
		TOTAL TAXES OTHER THAN FIT	51,901,969	20,222,412	45,048,413	13,271,968	6,853,556	6,950,444	13,804,000

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
ELECTRIC UTILITY PLANT
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
 E-PLT-12A

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
		PLANT IN SERVICE							
		INTANGIBLE PLANT:							
1	182324	CDA Lake CDR Fund - Allocated	0	8,750,000	0	5,742,625	0	3,007,375	3,007,375
1	182325	CDA Lake IPA Fund	0	2,000,000	0	1,312,600	0	687,400	687,400
1	182333	CDA Settlement Costs	0	1,244,702	0	816,898	0	427,804	427,804
1	182381	CDA Settlement Past Storage	0	33,632,091	0	22,072,741	0	11,559,350	11,559,350
1	302000	Franchises & Consents	602,704	44,049,218	602,704	28,909,502	0	15,139,716	15,139,716
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	16,984,510	153,179	11,353,242	0	5,631,268	5,631,268
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,172,447	77,077,227	5,079,326	52,443,345	93,121	24,633,882	24,727,003
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,001,254	0	2,722,453	0	1,278,801	1,278,801
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	32,109,393	0	21,847,231	0	10,262,162	10,262,162
		TOTAL INTANGIBLE PLANT	5,928,330	219,695,216	5,835,209	147,067,458	93,121	72,627,758	72,720,879
		STEAM PRODUCTION PLANT:							
1	310XXX	Land & Land Rights	0	3,578,172	0	2,348,354	0	1,229,818	1,229,818
1	311XXX	Structures & Improvements	0	131,266,133	0	86,149,963	0	45,116,170	45,116,170
1	312000	Boiler Plant	0	175,384,937	0	115,105,134	0	60,279,803	60,279,803
1	313000	Generators	0	6,770	0	4,443	0	2,327	2,327
1	314000	Turbogenerator Units	0	54,557,323	0	35,805,971	0	18,751,352	18,751,352
1	315000	Accessory Electric Equipment	0	27,060,116	0	17,759,554	0	9,300,562	9,300,562
1	316000	Miscellaneous Power Plant Equipment	0	17,176,619	0	11,273,015	0	5,903,604	5,903,604
		TOTAL STEAM PRODUCTION PLANT	0	409,030,070	0	268,446,434	0	140,583,636	140,583,636
		HYDRAULIC PRODUCTION PLANT:							
1	330XXX	Land & Land Rights	0	59,877,365	0	39,297,515	0	20,579,850	20,579,850
1	331XXX	Structures & Improvements	0	61,473,386	0	40,344,983	0	21,128,403	21,128,403
1	332XXX	Reservoirs, Dams, & Waterways	0	158,711,458	0	104,162,330	0	54,549,128	54,549,128
1	333000	Waterwheels, Turbines, & Generators	0	175,233,235	0	115,005,572	0	60,227,663	60,227,663
1	334000	Accessory Electric Equipment	0	42,664,604	0	28,000,780	0	14,663,824	14,663,824
1	335XXX	Miscellaneous Power Plant Equipment	0	9,567,870	0	6,279,393	0	3,288,477	3,288,477
1	336000	Roads, Railroads, & Bridges	0	2,682,250	0	1,760,361	0	921,889	921,889
		TOTAL HYDRAULIC PRODUCTION PLANT	0	510,210,168	0	334,850,934	0	175,359,234	175,359,234
		OTHER PRODUCTION PLANT:							
1	340200	Land & Land Rights	0	905,168	0	594,062	0	311,106	311,106
1	341000	Structures & Improvements	0	16,796,173	0	11,023,328	0	5,772,845	5,772,845
1	342000	Fuel Holders, Producers, & Accessories	0	21,372,479	0	14,026,758	0	7,345,721	7,345,721
1	343000	Prime Movers	0	23,909,470	0	15,691,785	0	8,217,685	8,217,685
1	344000	Generators	0	208,085,229	0	136,566,336	0	71,518,893	71,518,893
1	344010	Generators - Solar	0	149,670	0	98,228	0	51,442	51,442
1	345000	Accessory Electric Equipment	0	20,707,322	0	13,590,215	0	7,117,107	7,117,107
1	345010	Accessory Electric Equipment - Solar	0	33,209	0	21,795	0	11,414	11,414
1	346000	Miscellaneous Power Plant Equipment	0	1,724,653	0	1,131,890	0	592,763	592,763
		TOTAL OTHER PRODUCTION PLANT	0	293,683,373	0	192,744,397	0	100,938,976	100,938,976
		TOTAL PRODUCTION PLANT	0	1,212,923,611	0	796,041,765	0	416,881,846	416,881,846

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Twelve Months Ended June 30, 2016

Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-PLT-12A

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	0	21,540,955	0	14,137,329	0	7,403,626	7,403,626
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	21,688,496	0	14,234,160	0	7,454,336	7,454,336
1	353000	Station Equipment	0	242,663,905	0	159,260,321	0	83,403,584	83,403,584
1	354000	Towers & Fixtures	0	17,162,750	0	11,263,913	0	5,898,837	5,898,837
1	355000	Poles & Fixtures	0	192,961,533	0	126,640,654	0	66,320,879	66,320,879
1	356000	Overhead Conductors & Devices	0	130,202,605	0	85,451,970	0	44,750,635	44,750,635
1	357000	Underground Conduit	0	2,984,159	0	1,958,504	0	1,025,655	1,025,655
1	358000	Underground Conductors & Devices	0	2,340,203	0	1,535,875	0	804,328	804,328
1	359000	Roads & Trails	0	1,978,169	0	1,298,272	0	679,897	679,897
		TOTAL TRANSMISSION PLANT	0	633,522,775	0	415,780,998	0	217,741,777	217,741,777
DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	5,078,329	0	5,078,329	3,722,543	0	1,355,786	1,355,786
99	360400	Land Easements	2,452,909	0	2,452,909	367,434	0	2,085,475	2,085,475
99	360500	Land Lease Perpetual	15,327	0	15,327	0	0	15,327	15,327
99	361000	Structures & Improvements	20,366,938	0	20,366,938	13,882,155	0	6,484,783	6,484,783
3	362000	Station Equipment	123,406,072	2,085,820	125,491,892	79,428,366	1,408,137	43,977,706	44,655,389
99	363000	Energy Storage Equipment	2,613,316	0	2,613,316	2,613,316	0	0	0
99	364000	Poles, Towers, & Fixtures	333,831,486	0	333,831,486	212,138,466	0	121,693,020	121,693,020
99	365000	Overhead Conductors & Devices	212,838,728	0	212,838,728	133,163,226	0	79,675,502	79,675,502
99	366000	Underground Conduit	97,228,503	0	97,228,503	61,825,759	0	35,402,744	35,402,744
99	367000	Underground Conductors & Devices	171,652,026	0	171,652,026	110,606,065	0	61,045,961	61,045,961
99	368000	Line Transformers	232,034,231	0	232,034,231	157,941,001	0	74,093,230	74,093,230
99	369XXX	Services	150,243,603	0	150,243,603	97,738,948	0	52,504,655	52,504,655
99	370000	Meters	49,504,487	0	49,504,487	27,109,569	0	22,394,918	22,394,918
99	373XXX	Street Light & Signal Systems	47,672,128	0	47,672,128	30,902,752	0	16,769,376	16,769,376
		TOTAL DISTRIBUTION PLANT	1,448,938,063	2,085,820	1,451,023,903	931,439,600	1,408,137	517,498,483	677,683
GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,297,025	6,483,629	7,780,654	591,599	4,411,461	705,426	2,072,168
4	390XXX	Structures & Improvements	13,468,471	74,704,518	88,172,989	6,591,307	50,828,954	6,871,164	23,875,564
4	391XXX	Office Furniture & Equipment	3,484,380	52,398,274	55,882,654	3,997,447	35,651,786	86,933	16,746,488
4	392XXX	Transportation Equipment	24,753,982	14,051,543	38,805,525	17,975,523	9,560,670	6,778,459	4,490,873
4	393000	Stores Equipment	265,351	2,898,850	3,164,201	118,943	1,972,378	148,408	926,472
4	394000	Tools, Shop & Garage Equipment	2,006,448	10,550,726	12,557,174	959,855	7,178,714	1,046,593	3,372,012
4	394100	Electric Charging Stations	0	27,551	27,551	0	18,746	0	8,805
4	395000	Laboratory Equipment	262,658	713,689	976,347	223,017	485,594	39,641	228,095
4	396XXX	Power Operated Equipment	25,983,586	9,086,436	35,070,022	15,751,087	6,182,411	10,232,499	2,904,025
4	397XXX	Communications Equipment	20,946,880	73,698,975	94,645,855	12,489,330	50,144,783	8,457,550	23,554,192
4	398000	Miscellaneous Equipment	6,212	395,043	401,255	3,913	268,787	2,299	128,256
		TOTAL GENERAL PLANT	92,474,993	245,009,234	337,484,227	58,102,021	166,704,284	34,372,972	78,304,950
		TOTAL PLANT IN SERVICE	1,547,341,406	2,313,236,656	3,860,578,062	995,376,830	1,527,002,642	551,964,576	786,234,014
									1,338,198,590

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-PLT-12A

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****					
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
		ACCUMULATED DEPRECIATION												
E-ADEP		Steam Production Plant	0	(290,961,219)	(290,961,219)	0	(190,957,848)	(190,957,848)	0	(100,003,371)	(100,003,371)	0	(47,707,662)	(47,707,662)
E-ADEP		Hydro Production Plant	0	(138,806,115)	(138,806,115)	0	(91,098,453)	(91,098,453)	0	(35,377,386)	(35,377,386)	0	(69,482,600)	(69,482,600)
E-ADEP		Other Production Plant	0	(102,931,003)	(102,931,003)	0	(67,553,617)	(67,553,617)	0	(10,877)	(10,877)	0	(177,233,710)	(177,233,710)
E-ADEP		Transmission Plant	0	(202,160,606)	(202,160,606)	0	(132,678,006)	(132,678,006)	0	(26,842,456)	(26,842,456)	0	(39,202,108)	(39,202,108)
E-ADEP		Distribution Plant	(461,482,919)	(33,479)	(461,526,398)	(284,259,209)	(22,602)	(284,281,811)	(177,233,710)	(10,877)	(177,244,587)	(177,233,710)	(12,359,652)	(12,359,652)
E-ADEP		General Plant	(32,831,466)	(83,987,658)	(116,819,124)	(20,471,814)	(57,145,202)	(77,617,016)	(12,359,652)	(26,842,456)	(39,202,108)	(189,593,362)	(279,424,352)	(469,017,714)
		TOTAL ACCUMULATED DEPRECIATION	(494,324,365)	(818,880,080)	(1,313,204,465)	(304,731,023)	(539,455,728)	(844,186,751)	(189,593,362)	(279,424,352)	(469,017,714)	(189,593,362)	(279,424,352)	(469,017,714)
		ACCUMULATED AMORTIZATION												
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(10,355,945)	(10,355,945)	0	(6,796,607)	(6,796,607)	0	(3,559,338)	(3,559,338)	0	(3,559,338)	(3,559,338)
E-AAMT		Distribution-Franchises/Misc Intangibles	(176,112)	0	(176,112)	(176,112)	0	(176,112)	(176,112)	0	0	0	0	0
E-AAMT		General Plant - 303000	0	(996,403)	(996,403)	0	(676,490)	(676,490)	0	(319,913)	(319,913)	0	(319,913)	(319,913)
E-AAMT		Miscellaneous IT Intangible Plant - 3031XX	(2,710,282)	(26,599,050)	(29,309,332)	(2,665,613)	(18,097,994)	(20,763,607)	(44,669)	(8,501,056)	(8,545,725)	(44,669)	(8,501,056)	(8,545,725)
E-AAMT		General Plant - 390200, 396200	(120,778)	(247,717)	(368,495)	(117,217)	(168,547)	(285,764)	(3,561)	(79,170)	(82,731)	(3,561)	(79,170)	(82,731)
		TOTAL ACCUMULATED AMORTIZATION	(3,007,172)	(38,199,115)	(41,206,287)	(2,958,942)	(25,739,638)	(28,698,580)	(48,230)	(12,459,477)	(12,507,707)	(48,230)	(12,459,477)	(12,507,707)
		TOTAL ACCUMULATED DEPR/AMORT	(497,331,557)	(857,079,195)	(1,354,410,752)	(307,689,965)	(565,195,366)	(872,885,331)	(189,641,592)	(291,883,829)	(481,525,421)	(189,641,592)	(291,883,829)	(481,525,421)
		NET ELECTRIC UTILITY PLANT before DFIT	1,050,009,849	1,456,157,461	2,506,167,310	687,686,865	961,807,276	1,649,494,141	362,322,984	494,350,185	856,673,169	362,322,984	494,350,185	856,673,169
		ACCUMULATED DFIT												
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(143,617)	(143,617)	0	(94,256)	(94,256)	0	(49,361)	(49,361)	0	(49,361)	(49,361)
12		ADFIT - Electric Plant in Service (282900)	0	(433,243,463)	(433,243,463)	0	(285,147,850)	(285,147,850)	0	(148,095,613)	(148,095,613)	0	(148,095,613)	(148,095,613)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(49,277,139)	(49,277,139)	0	(33,528,165)	(33,528,165)	0	(15,748,974)	(15,748,974)	0	(15,748,974)	(15,748,974)
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)	0	(497,903)	(497,903)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	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	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(11,771,231)	(11,771,231)	0	(7,725,459)	(7,725,459)	0	(4,045,772)	(4,045,772)	0	(4,045,772)	(4,045,772)
1		ADFIT - CDA Settlement Costs (283333)	0	381,039	381,039	0	250,076	250,076	0	130,963	130,963	0	130,963	130,963
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,283,341)	(3,283,341)	0	(2,160,997)	(2,160,997)	0	(1,122,344)	(1,122,344)	0	(1,122,344)	(1,122,344)
		TOTAL ACCUMULATED DFIT	0	(498,895,646)	(498,895,646)	0	(329,466,642)	(329,466,642)	0	(169,429,004)	(169,429,004)	0	(169,429,004)	(169,429,004)
		NET ELECTRIC UTILITY PLANT	1,050,009,849	957,261,815	2,007,271,664	687,686,865	632,340,634	1,320,027,499	362,322,984	324,921,181	687,244,165	362,322,984	324,921,181	687,244,165
		ALLOCATION RATIOS:												
E-ALL	1	Production/Transmission Ratio		100.000%			65.630%						34.370%	
E-ALL	3	Direct Distribution Operating Expense		100.000%			67.510%						32.490%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			68.040%						31.960%	
E-ALL	12	Net Electric Plant (before DFIT) - AMA		100.000%			55.817%						34.183%	
E-ALL	99	Not Allocated		0.000%			0.000%						0.000%	

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-APL-12A

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

Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	###	###	2,007,271,664	687,686,865	632,340,634	1,320,027,499	362,322,984	324,921,181	687,244,165
	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	(688,159)	0	(688,159)	688,159	0	688,159
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)	(2,872,360)	0	(2,872,360)	(920,542)	0	(920,542)	(1,951,818)	0	(1,951,818)
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)	7,577,052	0	7,577,052	4,842,516	0	4,842,516	2,734,536	0	2,734,536
99	ADFIT - Kettle Falls Disallowed (190420)	163,417	0	163,417	163,417	0	163,417	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)	1,430,414	0	1,430,414	0	0	0	1,430,414	0	1,430,414
99	ADFIT - Boulder Park Disallowed (190040)	409,355	0	409,355	0	0	0	409,355	0	409,355
99	Investment in WNP3 Exchange Power (124900, 12493)	8,983,054	0	8,983,054	8,983,054	0	8,983,054	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,614,435)	0	(1,614,435)	(1,614,435)	0	(1,614,435)	0	0	0
99	CDA Lake Settlement - WA (182382)	747,914	0	747,914	747,914	0	747,914	0	0	0
99	CDA Lake Settlement - ID (186382)	147,131	0	147,131	0	0	0	147,131	0	147,131
99	ADFIT - CDA Lake Settlement - Direct (283382)	(313,267)	0	(313,267)	(261,771)	0	(261,771)	(51,496)	0	(51,496)
99	CDA CDR Fund - Direct (182324)	54,403	0	54,403	54,403	0	54,403	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	386,153	0	386,153	358,619	0	358,619	27,534	0	27,534
99	ADFIT - Spokane River Relicensing (283322)	(135,130)	0	(135,130)	(125,498)	0	(125,498)	(9,632)	0	(9,632)
99	Spokane River PM&Es (182323)	355,950	0	355,950	227,720	0	227,720	128,230	0	128,230
99	ADFIT - Spokane River PM&Es (283323)	(124,607)	0	(124,607)	(79,726)	0	(79,726)	(44,881)	0	(44,881)
99	Montana Riverbed Settlement (186360)	947,103	0	947,103	676,590	0	676,590	270,513	0	270,513
99	ADFIT - Montana Riverbed Settlement (283365)	(331,866)	0	(331,866)	(237,187)	0	(237,187)	(94,679)	0	(94,679)
99	Lancaster Generation (182312)	118,056	0	118,056	118,056	0	118,056	0	0	0
99	ADFIT - Lancaster Generation (283312)	(41,319)	0	(41,319)	(41,319)	0	(41,319)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,636	0	59,636	0	0	0	59,636	0	59,636
4	Customer Advances (252000)	(2,024,830)	(247)	(2,025,077)	(525,702)	(168)	(525,870)	(1,499,128)	(79)	(1,499,207)
99	Customer Deposits (235199)	(1,641,586)	0	(1,641,586)	(1,641,586)	0	(1,641,586)	0	0	0
C-WKC	Working Capital	56,844,910	21,983,459	78,828,369	56,844,910	0	56,844,910	0	21,983,459	21,983,459
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	61,734,619	21,983,212	83,717,831	62,744,548	(168)	62,744,380	(1,009,929)	21,983,380	20,973,451
	NET RATE BASE	###	###	2,090,989,495	750,431,413	632,340,466	1,382,771,879	361,313,055	346,904,561	708,217,616

ALLOCATION RATIOS:

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

68.040%
 0.000%

31.960%
 0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended June 30, 2016	
Average of Monthly Averages Basis	

Ref/Basis	System Total	Assigned or Allocated		***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
		Assigned or Allocated to Electric	Assigned or Allocated to Gas-South	Direct	Allocated	Direct	Allocated	Direct	Allocated
Electric Production									
1 Steam (ED-AN)	7,839,081	7,839,081		7,839,081	7,839,081				
1 Hydro (ED-AN)	9,296,113	9,296,113		9,296,113	9,296,113				
1 Other (ED-AN)	9,392,033	9,392,033		9,392,033	9,392,033				
Total Electric Production	26,527,227	26,527,227		26,527,227	26,527,227				
Electric Transmission									
1 ED-AN	11,412,357	11,412,357		11,412,357	11,412,357				
Total Electric Transmission	11,412,357	11,412,357		11,412,357	11,412,357				
Electric Distribution									
3 ED-AN	41,090	41,090		41,090	41,090				
ED-ID	15,742,510	15,742,510		15,742,510	15,742,510				
ED-WA	26,634,838	26,634,838		26,634,838	26,634,838				
Total Electric Distribution	42,418,438	42,418,438		42,418,438	42,418,438				
Gas Underground Storage									
GD-AN	660,321	660,321							
GD-OR	123,172	123,172							
Total Gas Underground St	783,493	783,493							
Gas Distribution									
GD-AN	64,600	64,600							
GD-ID	4,716,236	4,716,236							
GD-WA	9,423,455	9,423,455							
GD-OR	6,262,442	6,262,442							
Total Gas Distribution	20,466,733	20,466,733							
General Plant									
4 ED-AN	2,817,776	2,817,776		2,817,776	2,817,776				
ED-ID	204,036	204,036		204,036	204,036				
ED-WA	1,142,979	1,142,979		1,142,979	1,142,979				
7,4 CD-AA	17,997,085	17,997,085	3,591,858	12,836,601	12,836,601				
9,4 CD-AN	670,724	670,724	144,319	526,405	526,405				
9 CD-ID	334,597	334,597	71,995	262,602	262,602				
9 CD-WA	184,584	184,584	39,717	144,867	144,867				
8 GD-AA	270,000	270,000	188,012	81,988	81,988				
GD-AN	37,890	37,890	37,890						
GD-ID	45,622	45,622	45,622						
GD-WA	213,956	213,956	213,956						
GD-OR	203,215	203,215	203,215						
Total General Plant	24,122,464	24,122,464	4,333,369	17,935,266	17,935,266				
Total Depreciation Expense	125,730,712	125,730,712	19,197,981	98,293,288	98,293,288				
			8,239,443	54,161,456	54,161,456				
			1,754,484	16,180,782	16,180,782				
			44,131,832	98,293,288	98,293,288				
			27,922,684	35,936,893	35,936,893				
			1,287,846	11,009,404	11,009,404				
			466,638	5,171,378	5,171,378				
			16,209,148	18,224,563	18,224,563				
			34,433,711	34,433,711	34,433,711				

Allocation Ratios:
Service -

Electric Gas-North Gas-South

Jurisdiction -

Washington

Idaho

RESULTS OF OPERATIONS		Report ID:
ELECTRIC DEPRECIATION EXPENSE		E-DEPX-12A
For Twelve Months Ended June 30, 2016		
Average of Monthly Averages Basis		

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	Production/Transmission Ratio	65.630%	34.370%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3	Direct Distribution Operating Expe	67.510%	32.490%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.040%	31.960%

AVISTA UTILITIES

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

Report ID:
E-AMTX-12A

Ref/Basis	System Total	Assigned or Allocated		Assigned or Allocated		***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
		to Electric	to Gas-North	to Gas-South	Allocated	Allocated	Direct	Allocated	Direct	Allocated	Direct
Production/Transmission											
1 Franchises (302000)	918,400	918,400			918,400	918,400	602,746	602,746	602,746	315,654	315,654
1 Misc Intangible Pft (303000)	240,334	240,334			240,334	240,334	157,731	157,731	157,731	82,603	82,603
Total Production/Transmission	1,158,734	1,158,734			1,158,734	1,158,734	760,477	760,477	760,477	398,257	398,257
Distribution											
Franchises (302000)	24,153	24,153			24,153	24,153	24,153	24,153	24,153		
Misc Intangible Pft (303000)	2,844	2,844			2,844	2,844	2,844	2,844	2,844		
Total Distribution	26,997	26,997			26,997	26,997	26,997	26,997	26,997		
General Plant - 303000											
7,4	595,946	425,065	118,338	51,943	425,065	425,065	289,214	289,214	289,214	135,851	135,851
9,1	9,729	7,635	2,094		7,635	7,635	5,011	5,011	5,011	2,624	2,624
	10,860		10,860								
	24,862	24,862									
	13,712	13,712									
Total General Plant - 303000	655,109	432,700	156,754	65,655	432,700	432,700	294,225	294,225	294,225	138,475	138,475
Miscellaneous IT Intangible Plant - 3031XX											
7,4	19,035,270	13,577,097	3,799,059	1,659,114	13,577,097	13,577,097	9,237,857	9,237,857	9,237,857	4,339,240	4,339,240
9,4	9,161	7,190	1,971		7,190	7,190	4,892	4,892	4,892	2,298	2,298
9,4	14,825	11,635	3,190		11,635	11,635	11,635	11,635	11,635	11,635	11,635
4	542,560	542,560			542,560	542,560	369,158	369,158	369,158	173,402	173,402
	4,747	4,747			4,747	4,747				4,747	4,747
	992,141	992,141	239,912	104,621	992,141	992,141	992,141	992,141	992,141		
	344,533		0	0							
	0	0	0	0							
	0	0	0	0							
Total Miscellaneous IT Intangible Pit - 3031X	20,943,237	15,135,370	4,044,132	1,763,735	15,135,370	15,135,370	9,611,907	9,611,907	9,611,907	4,514,940	4,514,940
Gas Underground Storage											
	228		228								
Total Gas Underground Storage	228		228								
General Plant - 390200, 396200											
7,4	26,637	18,999	5,316	2,322	18,999	18,999	12,927	12,927	12,927	6,072	6,072
4	24,759	24,759			24,759	24,759	16,846	16,846	16,846	7,913	7,913
	0	0			0	0					
Total General Plant - 390200, 396200	51,396	43,758	5,316	2,322	43,758	43,758	29,773	29,773	29,773	13,985	13,985
Total Amortization Expense	22,835,701	16,797,559	4,206,430	1,831,712	16,797,559	16,797,559	10,696,382	10,696,382	10,696,382	5,082,039	5,082,039

Allocation Ratios:

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

AVISTA UTILITIES

Report ID:
E-ADP-12A

RESULTS OF OPERATIONS
ELECTRIC ACCUMULATED DEPRECIATION
For Twelve Months Ended June 30, 2016
Average of Monthly Averages Basis

Ref/Basis	System Total	Assigned or Allocated to Electric		Assigned or Allocated to Gas-North		Assigned or Allocated to Gas-South		***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
		Total	Allocated to Electric	Allocated to Gas-North	Allocated to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production																	
1	Steam (ED-AN)	(290,961,219)	(290,961,219)					(290,961,219)	(290,961,219)	(190,957,848)	(190,957,848)	(100,003,371)	(100,003,371)	(100,003,371)	(100,003,371)	(100,003,371)	(100,003,371)
1	Hydro (ED-AN)	(138,806,115)	(138,806,115)					(138,806,115)	(138,806,115)	(91,098,453)	(91,098,453)	(47,707,662)	(47,707,662)	(47,707,662)	(47,707,662)	(47,707,662)	(47,707,662)
1	Other (ED-AN)	(102,931,003)	(102,931,003)					(102,931,003)	(102,931,003)	(67,553,617)	(67,553,617)	(35,377,386)	(35,377,386)	(35,377,386)	(35,377,386)	(35,377,386)	(35,377,386)
	Total Electric Production	(532,698,337)	(532,698,337)					(532,698,337)	(532,698,337)	(349,609,918)	(349,609,918)	(183,088,419)	(183,088,419)	(183,088,419)	(183,088,419)	(183,088,419)	(183,088,419)
Electric Transmission																	
1	ED-AN	(202,160,606)	(202,160,606)					(202,160,606)	(202,160,606)	(132,678,006)	(132,678,006)	(69,482,600)	(69,482,600)	(69,482,600)	(69,482,600)	(69,482,600)	(69,482,600)
	Total Electric Transmissk	(202,160,606)	(202,160,606)					(202,160,606)	(202,160,606)	(132,678,006)	(132,678,006)	(69,482,600)	(69,482,600)	(69,482,600)	(69,482,600)	(69,482,600)	(69,482,600)
Electric Distribution																	
3	ED-AN	(33,479)	(33,479)					(33,479)	(33,479)	(22,602)	(22,602)	(10,877)	(10,877)	(10,877)	(10,877)	(10,877)	(10,877)
	ED-ID	(177,233,710)	(177,233,710)					(177,233,710)	(177,233,710)	(22,602)	(22,602)	(177,233,710)	(177,233,710)	(177,233,710)	(177,233,710)	(177,233,710)	(177,233,710)
	ED-WA	(284,259,209)	(284,259,209)					(284,259,209)	(284,259,209)	(284,259,209)	(284,259,209)	(284,259,209)	(284,259,209)	(284,259,209)	(284,259,209)	(284,259,209)	(284,259,209)
	Total Electric Distribution	(461,526,398)	(461,526,398)					(461,526,398)	(461,526,398)	(284,259,209)	(284,259,209)	(177,233,710)	(177,233,710)	(177,233,710)	(177,233,710)	(177,233,710)	(177,233,710)
Gas Underground Storage																	
	GD-AN	(14,098,423)		(14,098,423)													
	GD-OR	(748,050)		(748,050)													
	Total Gas Underground S	(14,846,473)		(14,846,473)													
Gas Distribution																	
	GD-AN	(1,573,148)		(1,573,148)													
	GD-ID	(63,624,236)		(63,624,236)													
	GD-WA	(124,180,106)		(124,180,106)													
	GD-OR	(97,427,697)		(97,427,697)													
	Total Gas Distribution	(286,805,187)		(286,805,187)													
General Plant																	
4	ED-AN	(41,884,251)	(41,884,251)					(41,884,251)	(41,884,251)	(28,498,044)	(28,498,044)	(13,386,207)	(13,386,207)	(13,386,207)	(13,386,207)	(13,386,207)	(13,386,207)
	ED-ID	(7,997,938)	(7,997,938)					(7,997,938)	(7,997,938)	(7,997,938)	(7,997,938)	(7,997,938)	(7,997,938)	(7,997,938)	(7,997,938)	(7,997,938)	(7,997,938)
	ED-WA	(18,212,195)	(18,212,195)					(18,212,195)	(18,212,195)	(18,212,195)	(18,212,195)	(10,556,063)	(10,556,063)	(10,556,063)	(10,556,063)	(10,556,063)	(10,556,063)
7,4	CD-AA	(46,307,075)	(46,307,075)					(46,307,075)	(46,307,075)	(22,472,921)	(22,472,921)	(2,900,186)	(2,900,186)	(2,900,186)	(2,900,186)	(2,900,186)	(2,900,186)
9,4	CD-AN	(11,562,278)	(11,562,278)					(11,562,278)	(11,562,278)	(6,174,237)	(6,174,237)	(4,361,714)	(4,361,714)	(4,361,714)	(4,361,714)	(4,361,714)	(4,361,714)
9	CD-ID	(5,557,527)	(5,557,527)					(5,557,527)	(5,557,527)	(2,259,619)	(2,259,619)						
9	CD-WA	(2,879,119)	(2,879,119)					(2,879,119)	(2,879,119)								
8	GD-AA	(1,925,776)	(1,925,776)					(1,925,776)	(1,925,776)								
	GD-AN	(2,119,116)	(2,119,116)					(2,119,116)	(2,119,116)								
	GD-ID	(1,509,186)	(1,509,186)					(1,509,186)	(1,509,186)								
	GD-WA	(5,063,572)	(5,063,572)					(5,063,572)	(5,063,572)								
	GD-OR	(4,389,269)	(4,389,269)					(4,389,269)	(4,389,269)								
	Total General Plant	(149,407,302)	(149,407,302)					(149,407,302)	(149,407,302)	(20,471,814)	(20,471,814)	(12,358,652)	(12,358,652)	(12,358,652)	(12,358,652)	(12,358,652)	(12,358,652)
	Total Accumulated Depr	(1,647,444,303)	(1,647,444,303)					(1,647,444,303)	(1,647,444,303)	(539,455,728)	(539,455,728)	(279,424,352)	(279,424,352)	(279,424,352)	(279,424,352)	(279,424,352)	(279,424,352)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Production/Transmission Ratio	Direct Distribution Operating Expense	Jurisdictional 4-Factor Ratio
7	71.326%	19.958%	8.716%	1	65.630%	67.510%	34.370%
8	0.000%	69.634%	30.366%	3	67.510%	66.040%	32.490%
9	78.482%	21.518%	0.000%	4	66.040%		31.960%

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Twelve Months Ended June 30, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES
 Electric Copy

Report ID:
C-GPL-12A

Ref/Basis: Account Description	***** ELECTRIC *****		***** GAS NORTH *****		***** OREGON GAS *****	
	Direct-WA	Direct-ID	Direct-WA	Direct-ID	Direct-OR	Total
		Allocated		Allocated		Allocated
	Total	Total	Total	Total	Total	Total

AVISTA UTILITIES
Electric Copy

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

Report ID:
C-IPL-12A

Ref/Basis	Account	Description	***** 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	153,179	0	10,303,065	10,456,244	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	1,022,594	555,142	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	736,487	0	736,487	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	6,375,963	6,375,963	0	0	1,784,083	0	0	0	
9		CD-WA / ID / AN	0	0	152,303	152,303	0	0	41,755	0	0	0	
		TOTAL ACCOUNT	153,179	0	16,831,331	16,984,510	1,022,594	555,142	1,825,838	3,403,574	736,487	779,139	1,515,626
	303100	Misc Intangible Plant--Mainframe Software											
99		ED-WA / ID / AN	5,079,326	23,524	2,749,301	7,852,151	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	0	0	74,290,896	74,290,896	0	0	1,465,654	0	0	0	
9		CD-WA / ID / AN	0	69,597	37,030	106,627	0	19,081	20,787,619	0	0	639,143	
		TOTAL ACCOUNT	5,079,326	93,121	77,077,227	82,249,674	0	19,081	22,263,425	22,282,506	0	9,078,309	9,717,452
	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	5,283	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	564	0	564	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	4,001,254	4,001,254	0	0	1,119,606	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	0	0	4,001,254	4,001,254	0	0	1,124,889	1,124,889	564	488,951	489,515
	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	0	0	32,109,393	32,109,393	0	0	8,984,652	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	0	0	32,109,393	32,109,393	0	0	8,984,652	8,984,652	0	3,923,751	3,923,751
		TOTAL	5,232,505	93,121	130,019,205	135,344,831	1,022,594	574,223	34,198,804	35,795,621	737,051	14,909,293	15,646,344

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%	71.326%	19.956%	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-12A

COMMON ACCUMULATED DEFERRED FIT

For Twelve Months Ended June 30, 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	(68,400,025)	(48,787,002)	(13,651,277)	(5,961,746)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(624,514)	(490,137)	(134,377)	0
7	283750 CD-AA	(2,184,188)	(1,557,894)	(435,920)	(190,374)
	Total	<u>(71,208,727)</u>	<u>(50,835,033)</u>	<u>(14,221,574)</u>	<u>(6,152,120)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended June 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis Account Description	***** SYSTEM *****				Total	***** ELECTRIC *****		***** GAS NORTH *****		***** GAS SOUTH*	
	Washington	Idaho	Oregon	Oregon		Washington	Idaho	Washington	Idaho	Washington	Oregon
1 151120 FUEL STOCK COAL-COLSTRIP					0						
1 151210 FUEL STOCK HOG FUEL-KFGS					0						
7/4 154100 PLANT MATERIALS & OPER SUPPLIES			2,599,150		2,599,150						2,599,150
1 154300 PLANT MATERIALS & OPER SUP-CS2					0						
1 154400 PLANT MATERIALS & OPER SUP-COLSTRIP					0						
7/4 154500 SUPPLY CHAIN RECEIVING INVENTORY				284	284						284
7/4 154550 SUPPLY CHAIN AVERAGE COST VARIANCE				819	819						819
7/4 154560 SUPPLY CHAIN INVOICE PRICE VARIANCE				93	93						93
99 163998 COMMON WORKING CAPITAL	0				0				0		
99 163999 INVESTOR-SUPPLIED WORKING CAPITAL	70,965,945	26,382,420			97,348,365	56,844,910	21,983,459	14,121,035	4,398,961		
TOTAL	70,965,945	26,382,420	2,600,346	99,948,711	99,948,711	56,844,910	21,983,459	14,121,035	4,398,961	2,600,346	

ALLOCATION RATIOS:

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