

RESULTS OF OPERATIONS		Report ID:
ELECTRIC RATE OF RETURN		E-ROR-12E
For Twelve Months Ended June 30, 2016		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)		163,042,897	56,546,026
	Adjustments			
	Adjusted Net Operating Income (Loss)		163,042,897	56,546,026
E-APL	Electric Net Rate Base		2,162,271,160	735,408,268
	RATE OF RETURN		7.540%	7.689%

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.

AVISTA UTILITIES

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended June 30, 2016
 Ending Balance Basis

Report ID:
E-ALL-12E

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2015 thru 12-31-2015	100.000%	65.630%	34.370%
2	Input	Number of Customers Percent	6-01-2016 thru 06-30-2016	373,036 100.000%	244,980 65.672%	128,056 34.328%
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 Labor 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%
		Number of Customers Percentage		374,962 100.000%	246,435 65.723%	128,527 34.277%
		Net Direct Plant Percentage		951,044,253 100.000%	619,058,713 65.093%	331,985,540 34.907%
4		Total Percentages Percent		400.000% 100.000%	272.161% 68.040%	127.839% 31.960%

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended June 30, 2016

Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Based on Data from: 01-01-2015 thru 12-31-2015						
Input		Elec/Gas North/Oregon 4-Factor	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%

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended June 30, 2016

Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Input	Ref	Description	System	Washington	Idaho
Based on Data from: 01-01-2015 thru 12-31-2015					
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%
					34.692%
					121.462%
					30.366%

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended June 30, 2016
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
Based on Data from: 01-01-2015 thru 12-31-2015					
Input		Elec/Gas North 4-Factor	Total	Electric	Gas North
		Direct O & M Accts 500 - 894	65,517,641	57,859,575	7,658,066
		Direct O & M Accts 901 - 935	37,524,901	30,725,388	6,799,513
		Adjustments	0	0	0
		Total	103,042,542	88,584,963	14,457,579
		Percentage	100.000%	85.969%	14.031%
		Direct Labor Accts 500 - 894	66,392,511	54,197,331	12,195,180
		Direct Labor Accts 901 - 935	3,705,603	3,297,361	408,242
		Total	70,098,114	57,494,692	12,603,422
		Percentage	100.000%	82.020%	17.980%
		Number of Customers at	610,340	374,962	235,378
		Percentage	100.000%	61.435%	38.565%
		Net Direct Plant	2,706,279,542	2,286,953,784	419,325,758
		Percentage	100.000%	84.505%	15.495%
9		Total Percentages	400.000%	313.930%	86.070%
		Average (CD AN/DWA)	100.000%	78.482%	21.518%
10	E-PLT	Net Electric Distribution Plant	1,021,307,897	672,830,386	348,477,511
		Percent	100.000%	65.879%	34.121%
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
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
E-ALL-12E

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	6-01-2016 thru 06-30-2016		1,713,264,789 65.915%	885,924,170 34.085%
13	E-PLT	Net Electric General Plant Percent	6-01-2016 thru 06-30-2016		233,023,208 66.415%	78,261,181 33.585%
14		Net Allocated Schedule M's Percent	07-01-2015 thru 06-30-2016		-239,939,188 64.497%	-85,186,411 35.503%
99		Input Not Allocated			0.000%	0.000%

AVISTA UTILITIES

***** 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)	(693,762)	0	(693,762)	(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	34,425,981	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

AVISTA UTILITIES

Report ID:
E-OPS-12E

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	0	10,032,318	10,032,318	
1	501XXX	Fuel	0	29,189,172	29,189,172	0	19,156,854	19,156,854	0	1,606,708	1,606,708	0	412,761	412,761	
1	502000	Steam Expense	0	4,674,739	4,674,739	0	3,068,031	3,068,031	0	1,526,384	1,526,384	0	11,419	11,419	
1	505000	Electric Expense	0	1,200,935	1,200,935	0	788,174	788,174	0	2,914,653	2,914,653	0	21,804	21,804	
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	4,441,037	4,441,037	0	2,914,653	2,914,653	0	0	0	0	0	0	
1	507000	Rent	0	33,223	33,223	0	21,804	21,804	0	0	0	0	0	0	
		MAINTENANCE													
1	510000	Supervision & Engineering	0	613,313	613,313	0	402,517	402,517	0	210,796	210,796	0	243,168	243,168	
1	511000	Structures	0	707,502	707,502	0	464,334	464,334	0	1,902,421	1,902,421	0	357,887	357,887	
1	512000	Boiler Plant	0	5,535,121	5,535,121	0	3,632,700	3,632,700	0	796,308	796,308	0	17,189,031	17,189,031	
1	513000	Electric Plant	0	1,041,276	1,041,276	0	683,389	683,389	0	0	0	0	0	0	
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	2,316,870	2,316,870	0	1,520,562	1,520,562	0	0	0	0	0	0	
		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	0	31,668,302	31,668,302	
		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	0	423,938	423,938	
1	536000	Water for Power	0	1,233,453	1,233,453	0	809,515	809,515	0	996,647	996,647	0	2,514,693	2,514,693	
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	0	2,337,841	2,337,841	0	309,062	309,062
1	538000	Electric Expense	0	6,801,981	6,801,981	0	4,464,140	4,464,140	0	453,326	453,326	0	0	0	
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	899,219	899,219	0	590,157	590,157	0	0	0	0	0	0	
1	540000	Rent	0	1,318,959	1,318,959	0	865,633	865,633	0	0	0	0	0	0	
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	0	0	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	0	107,300	107,300	
1	542000	Structures	0	312,191	312,191	0	204,891	204,891	0	349,438	349,438	0	929,740	929,740	
1	543000	Reservoirs, Dams, & Waterways	0	1,016,695	1,016,695	0	667,257	667,257	0	231,001	231,001	0	7,531,458	7,531,458	
1	544000	Electric Plant	0	2,705,093	2,705,093	0	1,775,353	1,775,353	0	0	0	0	0	0	
1	545000	Miscellaneous Hydraulic Plant	0	672,101	672,101	0	441,100	441,100	0	0	0	0	0	0	
		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	0	31,668,302	31,668,302	
		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	0	29,201,860	29,201,860	
1	547XXX	Fuel	0	84,963,225	84,963,225	0	55,761,365	55,761,365	0	711,863	711,863	0	182,620	182,620	
1	548000	Generation Expense	0	2,071,175	2,071,175	0	1,359,312	1,359,312	0	0	0	0	0	0	
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	531,335	531,335	0	348,715	348,715	0	0	0	0	0	0	
1	550000	Rent	0	(33,315)	(33,315)	0	(21,865)	(21,865)	0	(11,450)	(11,450)	0	0	0	
		MAINTENANCE													
1	551000	Supervision & Engineering	0	360,404	360,404	0	236,533	236,533	0	123,871	123,871	0	36,705	36,705	
1	552000	Structures	0	106,795	106,795	0	70,090	70,090	0	865,117	865,117	0	124,530	124,530	
1	553000	Generating & Electric Equipment	(62,421)	2,517,069	2,454,648	(62,421)	1,651,952	1,589,531	0	0	0	0	0	0	
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	362,322	362,322	0	237,792	237,792	0	0	0	0	0	0	
		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	0	0	0	

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended June 30, 2016

AVISTA UTILITIES

Report ID:
E-OPS-12E

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	54,148,645
1	556000	System Control & Load Dispatching	0	948,700	948,700	0	622,632	622,632	326,068
E-557	557XXX	Other Expense	2,305,653	73,935,691	76,241,344	365,707	48,523,994	48,889,701	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	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	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	831,756
1	561000	Load Dispatching	0	2,712,613	2,712,613	0	1,780,288	1,780,288	932,325
1	562000	Station Expense	0	477,513	477,513	0	313,392	313,392	164,121
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	380,177	380,177	0	249,510	249,510	130,667
1	565XXX	Transmission of Electricity by Others	0	17,395,169	17,395,169	0	11,416,449	11,416,449	5,978,720
1	566000	Miscellaneous Transmission Expense	0	2,451,921	2,451,921	0	1,609,196	1,609,196	842,725
1	567000	Rent	0	172,680	172,680	0	113,330	113,330	59,350
MAINTENANCE									
1	568000	Supervision & Engineering	2,875	938,814	941,689	2,280	616,144	618,424	322,670
1	569000	Structures	2,894	765,155	768,049	598	502,171	502,769	262,984
1	570000	Station Equipment	1,118	1,224,371	1,225,489	18	803,555	803,573	421,916
1	570100	Energy Storage Equipment	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	463,740
1	572000	Underground Lines	3,046	2,267	5,313	0	1,488	1,488	779
1	573000	Service Miscellaneous	18,050	100,291	118,341	17,414	65,821	83,235	34,470
		TOTAL TRANSMISSION OPERATING EXP	54,998	30,360,556	30,415,554	37,125	19,925,633	19,962,758	10,434,923
									17,873
									10,434,923
									10,452,796

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended June 30, 2016

AVISTA UTILITIES

Report ID:
E-OPS-12E

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
E-DEPX		Depreciation Expense-Production	0	26,527,227	0	17,409,819	0	17,409,819	9,117,408
E-DEPX		Depreciation Expense-Transmission	0	11,412,357	0	7,489,930	0	7,489,930	3,922,427
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,158,734	0	760,477	0	760,477	398,257
99	405930	Colstrip 3 AFUDC Reallocation Adj	0	0	(141,516)	0	141,516	(141,516)	0
99	406100	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	0	0	2,450,031	0
99	407312	Amort of Acq Adj-Colstrip Common AFUDC	99,047	0	99,047	0	0	99,047	0
1	407320	Amortization of Lancaster Generation	566,667	0	566,667	0	0	566,667	0
99	407322	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0
99	407324	Amortization of Spokane River Relicence	78,736	0	78,736	0	0	78,736	0
99	407326	Amortization of CDA CDR Fund	11,065	200,000	11,065	131,260	0	142,325	5,797
99	407331	Amortization of Spokane River TDG	58,612	0	58,612	0	0	58,612	0
1	407333	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0
99	407335	Amortization of CDA Settlement Costs	0	32,719	0	21,473	0	21,473	11,246
99	407350	Amortization of ID DSIT	0	0	0	0	0	0	0
99	407351	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0
99	407360	Amortization of CNC Transmission	0	0	0	0	0	0	0
99	407362	Amortization of CS2 & COLSTRIP O&M	2,411,328	0	2,411,328	0	0	2,411,328	0
99	407365	Amortization of LIDAR O&M	0	0	0	0	0	0	0
99	407368	Amortization of Wind Generation	0	0	0	0	0	0	0
99	407380	Amortization of Project Compass	334,295	0	334,295	0	0	334,295	0
1	407382	Amortization of Wartsila Generators	76,590	0	76,590	0	0	76,590	0
99	407382	Amortization of CDA Settlement - Allocated	884,086	0	884,086	0	0	884,086	0
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	0	0	183,093	0
99	407391	Amortization of Spokane River TDG	290,395	0	290,395	0	0	290,395	0
99	407395	Optional Renewable Power Revenue Offset	220,888	0	220,888	0	0	220,888	0
99	407403	Amortization of Disallowed K.F. Plant	(134,592)	0	(134,592)	0	0	(134,592)	0
99	407405	Amortization of Boulder Park Write Off- Idaho	(112,280)	0	(112,280)	0	0	(112,280)	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(3,470,167)	0	(3,470,167)	0	0	(3,470,167)	0
99	407455	Amortization of Colstrip Refund	(99,992)	0	(99,992)	0	0	(99,992)	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,077,328)	0	(1,077,328)	0	0	(1,077,328)	0
99	407462	Amortization of Deferred LIDAR O&M	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(12,238)	0	(12,238)	0	0	(12,238)	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	0	(5,523)	0	(5,523)	(2,892)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT-Prod & Trans	0	20,222,412	0	13,271,968	0	13,271,968	6,950,444
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	1,874,150	60,429,120	1,997,634	39,659,630	0	41,657,264	20,769,490
		TOTAL PRODUCTION & TRANSMISSION EXPENSE	14,215,779	487,284,302	8,861,573	319,804,688	5,334,206	167,479,614	172,813,820

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended June 30, 2016
Ending Balance Basis

AVISTA UTILITIES

Report ID:
E-OPS-12E

***** SYSTEM ***** WASHINGTON ***** DAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	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	4,361,064	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	263,605	0	263,605
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	18,049,297	6,304,297	24,353,594	8,686,622	3,034,017	11,720,639
E-DEPX		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
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	0
E-OTX		Taxes Other Than FIT-Distribution	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
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

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended June 30, 2016

AVISTA UTILITIES

Report ID:
E-OPS-12E

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	361,822	361,822	0	237,616	237,616	0	124,206	124,206
2	902000	Meter Reading Expenses	3,005,374	171,641	3,178,015	2,700,028	112,720	2,812,748	306,346	58,921	365,267
2	903XXX	Customer Records & Collection Expenses	1,690,535	7,861,177	9,551,712	1,074,411	5,162,592	6,237,003	616,124	2,698,585	3,314,709
2	904000	Uncollectible Accounts	0	3,105,664	3,105,664	0	2,039,552	2,039,552	0	1,066,112	1,066,112
2	905000	Misc Customer Accounts	0	301,964	301,964	0	198,306	198,306	0	103,658	103,658
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,696,909	11,802,268	16,499,177	3,774,439	7,750,786	11,525,225	922,470	4,051,482	4,973,952
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	22,573,652	463,078	23,036,730	16,171,498	304,113	16,475,611	6,402,154	158,965	6,561,119
2	909000	Advertising	15,826	924,146	939,972	15,826	606,905	622,731	0	317,241	317,241
2	910000	Misc Customer Service & Info Exp	0	175,315	175,315	0	115,133	115,133	0	60,182	60,182
		TOTAL CUSTOMER SERVICE & INFO EXP	22,589,478	1,562,539	24,152,017	16,187,324	1,026,151	17,213,475	6,402,154	536,388	6,938,542
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	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
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
E-OPS-12E

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	608,550,198	774,541,185	124,288,418	401,874,790	526,163,208	41,702,569	206,675,408	248,377,977
		NET OPERATING INCOME (LOSS) BEFORE FIT			224,224,247			146,105,976			78,118,271
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(31,815,550)			(20,199,518)			(11,416,032)
E-FIT		DEFERRED FEDERAL INCOME TAX			93,089,794			60,007,412			33,092,382
E-FIT		AMORTIZED ITC - NOXON			(302,894)			(198,789)			(104,105)
		ELECTRIC NET OPERATING INCOME (LOSS)			163,042,897			106,496,871			56,546,026

ALLOCATION RATIOS:

E-ALL 1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL 2	Number of Customers	100.000%	65.672%	34.328%
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
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
 E-456-12E

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	14,904	917,420	932,324	13,704	602,103	615,807	1,200	315,317	316,517
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	30,454,722	30,454,722	0	19,987,434	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	0	3,245,944	3,245,944	0	1,699,880	1,699,880
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	4,334,248	4,334,248	0	2,844,567	2,844,567	0	1,489,681	1,489,681
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	60,244	60,244	0	39,538	39,538	0	20,706	20,706
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	268,834	268,834	0	176,436	176,436	0	92,398	92,398
1	456100	TRANSMISSION REVENUE OF OTHERS	0	10,196,706	10,196,706	0	6,692,098	6,692,098	0	3,504,608	3,504,608
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	3,192,000	3,192,000	0	2,094,910	2,094,910	0	1,097,090	1,097,090
1	456130	ANCILLARY SERVICES REVENUE	0	1,616,975	1,616,975	0	1,061,221	1,061,221	0	555,754	555,754
1	456150	OTHER ELECTRIC REV-CT FUEL SAL	0	0	0	0	0	0	0	0	0
1	456160	OTHER ELECTRIC REV-RES OPTIM O	0	0	0	0	0	0	0	0	0
1	456311	CONTRA DECOUPLING DEFERRAL	(29,474)	0	(29,474)	(29,474)	0	(29,474)	0	0	0
1	456328	RESIDENTIAL DECOUPLING DEFERRE	13,920,749	0	13,920,749	10,497,800	0	10,497,800	3,422,949	0	3,422,949
1	456329	AMORTIZATION RES DECOUPLING DE	0	0	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	1,074,139	1,608,407	0	1,608,407
1	456339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	150,643	0	150,643	99,862	0	99,862	50,781	0	50,781
1	456705	LOW VOLTAGE B ON A	0	1,112,442	1,112,442	0	730,096	730,096	0	382,346	382,346
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(378,460)	(378,460)	0	(248,383)	(248,383)	0	(130,077)	(130,077)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	378,460	378,460	0	248,383	248,383	0	130,077	130,077
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	42,624,182	42,624,182	0	27,974,251	27,974,251	0	14,649,931	14,649,931
TOTAL ACCOUNT 456			16,739,368	99,723,597	116,462,965	11,656,031	65,448,598	77,104,629	5,083,337	34,274,999	39,358,336

ALLOCATION RATIOS:
 E-ALL 1 Production/Transmission Ratio

100.000%

65.630%

34.370%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS
 For Twelve Months Ended June 30, 2016
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
E-555-12E

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

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Report ID:
E-557-12E

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES

For Twelve Months Ended June 30, 2016

Ending Balance Basis

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

Ref/Basis	Account	Description	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
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
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)
1	557160	Power Supply Expense - Miscellaneous	725,000	1,076	726,076	725,000	706	725,706	0	370	370
99	557161	Unbilled Add-Ons	45,000	0	45,000	347,843	0	347,843	(302,843)	0	(302,843)
1	557170	Broker Fees - Power	0	422,887	422,887	0	277,541	277,541	0	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
1	557172	Trade Reporting	0	4,125	4,125	0	2,707	2,707	0	1,418	1,418
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	6,133,012	0	6,133,012	6,133,012	0	6,133,012	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	(4,579,924)	0	(4,579,924)	(4,579,924)	0	(4,579,924)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	2,767,984	0	2,767,984	2,767,984	0	2,767,984	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
99	557331	Reardan Wind Costs	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
99	557390	Idaho PCA Amortization	1,438,429	0	1,438,429	0	0	0	1,438,429	0	1,438,429
1	557395	Optional Renewable Power Expense Offset	0	524	524	0	344	344	0	180	180
1	557610	Other Expenses - Exposure	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
1	557711	Turbine Gas Bookout Offset	0	(1,392,022)	(1,392,022)	0	(913,584)	(913,584)	0	(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
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

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio
E-ALL	99	Not Allocated

100.000%	65.630%	34.370%
0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES
 For Twelve Months Ended June 30, 2016
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
E-908-12E

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
				Total		Total		Total
2	908000	Customer Assistance Expense	349,749	463,078	253,971	304,113	95,778	158,965
99	908600	Public Purpose Tariff Rider Expense Offset	22,195,316	0	15,855,597	0	6,339,719	0
99	908610	Limited Income Tax Refund Program	215,544	0	215,544	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(186,957)	0	(153,614)	0	(33,343)	0
99	908990	DSM Amortization	0	0	0	0	0	0
		TOTAL ACCOUNT 908	22,573,652	463,078	16,171,498	304,113	6,402,154	158,965
				23,036,730		16,475,611		6,561,119

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.672%	34.328%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC INTEREST DEDUCTION FOR FIT	E-INT-12E
For Twelve Months Ended June 30, 2016	
Ending Balance Basis	

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		1,426,862,892	735,408,268
	Interest Deduction for FIT Calculation		58,839,676	19,914,856

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

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
ELECTRIC FEDERAL INCOME TAXES		E-FIT-12E
For Twelve Months Ended June 30, 2016		
Ending Balance Basis		

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		588,536,596	198,993,936
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		224,224,247	78,118,271
E-INT	Less: Interest Expense		58,839,676	19,914,856
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj		0	141,516
E-SCM	Plus: Schedule M Adjustments		(208,343,481)	(74,397,641)
	Taxable Net Operating Income		(42,958,910)	(16,335,742)
	Tax Rate		35.00%	35.00%
	Total Federal Income Tax		(15,035,619)	(5,717,510)
1	Production Tax Credit		(140,626)	(48,333)
1	Investment Tax Credit - Noxon *		(16,439,305)	(5,650,189)
	Total Net Federal Income Tax		(31,615,550)	(11,416,032)
E-DTE	Deferred FIT		93,099,794	33,092,382
1	411400 Amortized Investment Tax Credit - Noxon		(302,894)	(104,105)
	Total Net FIT/Deferred FIT		61,181,350	21,572,245

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
ELECTRIC SCHEDULE M ITEMS
 For Twelve Months Ended June 30, 2016
 Ending Balance Basis

Report ID:
E-SCM-12E

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	580,226	732,344	30,975	303,860	334,835
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	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	(1,685,473)	(1,685,473)	0	(881,028)	(881,028)
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	(154,752,777)	(133,945,840)	10,788,771	(85,186,412)	(74,397,641)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.672%	34.328%
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)	100.000%	65.915%	34.085%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
 For Twelve Months Ended June 30, 2016
 Ending Balance Basis

Report ID:
E-DTE-12E

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

Ref/Bas	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocat	0	86,944,880	86,944,880	0	56,076,839	56,076,839	0	30,868,041	30,868,041
99	410100	Deferred Federal Income Tax Expense - Washin	4,788,572	0	4,788,572	4,788,572	0	4,788,572	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,212,794	0	2,212,794	0	0	0	2,212,794	0	2,212,794
	410100	Total	7,001,366	86,944,880	93,946,246	4,788,572	56,076,839	60,865,411	2,212,794	30,868,041	33,080,835
14	411100	Deferred Federal Income Tax Expense - Allocat	0	987,526	987,526	0	636,925	636,925	0	350,601	350,601
99	411100	Deferred Federal Income Tax Expense - Washin	(1,494,924)	0	(1,494,924)	(1,494,924)	0	(1,494,924)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(339,054)	0	(339,054)	0	0	0	(339,054)	0	(339,054)
	411100	Total	(1,833,978)	987,526	(846,452)	(1,494,924)	636,925	(857,999)	(339,054)	350,601	11,547
Total Deferred Federal Income Tax Expense			5,167,388	87,932,406	93,099,794	3,293,648	56,713,764	60,007,412	1,873,740	31,218,642	33,092,382

E-ALL	14	Net Allocated Schedule M's	100.000%	64.497%	35.503%
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
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
E-OTX-12E

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
		PRODUCTION & TRANSMISSION						
1	408130	State Excise Tax	0	19,485	0	12,788	0	6,697
1	408140	State Kwh Generation Tax	0	1,391,166	0	913,022	0	478,144
1	408150	R&P Property Tax--Production	0	13,667,654	0	8,970,081	0	4,697,573
1	408180	R&P Property Tax--Transmission	0	5,456,807	0	3,581,302	0	1,875,505
1	408100	State Income Tax--Montana & Oregon	0	(312,700)	0	(205,225)	0	(107,475)
		TOTAL PRODUCTION & TRANSMISSION	0	20,222,412	0	13,271,968	0	6,950,444
		DISTRIBUTION						
99	408110	State Excise Tax	19,816,866	0	19,816,866	0	0	0
99	408120	Municipal Occupation & License Tax	21,271,016	0	17,850,219	0	3,420,797	0
99	408160	Miscellaneous State or Local Tax--WA & ID	137	0	137	0	0	0
99	408170	R&P Property Tax--Distribution	10,387,477	0	7,381,328	0	3,006,149	0
99	408100	State Income Tax--Idaho	426,473	0	426,473	0	426,473	0
		TOTAL DISTRIBUTION	51,901,969	0	45,048,413	0	6,853,556	0
		TOTAL TAXES OTHER THAN FIT	51,901,969	20,222,412	45,048,413	13,271,968	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

Report ID:
E-PLT-42E

AVISTA UTILITIES

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	8,650,000	0	5,676,995	0	2,973,005	2,973,005
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	1,228,342	0	806,161	0	422,181	422,181
1	182381	CDA Settlement Past Storage	0	33,190,049	0	21,782,629	0	11,407,420	11,407,420
1	302000	Franchises & Consents	602,704	44,651,922	602,704	28,909,502	0	15,139,716	15,139,716
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	11,231,164	153,179	11,231,164	0	5,646,383	5,646,383
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,096,363	43,876,752	4,997,744	29,853,742	98,619	14,023,010	14,121,629
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,408,889	0	2,999,808	0	1,409,081	1,409,081
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	71,918,864	0	48,933,595	0	22,985,269	22,985,269
		TOTAL INTANGIBLE PLANT	5,852,246	226,199,661	5,753,627	151,506,196	98,619	74,693,465	74,792,084
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	132,261,644	0	86,803,317	0	45,458,327	45,458,327
1	312000	Boiler Plant	0	175,769,988	0	115,357,843	0	60,412,145	60,412,145
1	313000	Generators	0	6,770	0	4,443	0	2,327	2,327
1	314000	Turbogenerator Units	0	54,902,735	0	36,032,665	0	18,870,070	18,870,070
1	315000	Accessory Electric Equipment	0	27,514,586	0	18,057,823	0	9,456,763	9,456,763
1	316000	Miscellaneous Power Plant Equipment	0	17,411,685	0	11,427,289	0	5,984,396	5,984,396
		TOTAL STEAM PRODUCTION PLANT	0	411,445,580	0	270,031,734	0	141,413,846	141,413,846
HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,937,993	0	39,337,305	0	20,600,688	20,600,688
1	331XXX	Structures & Improvements	0	64,659,377	0	42,435,949	0	22,223,428	22,223,428
1	332XXX	Reservoirs, Dams, & Waterways	0	171,130,489	0	112,312,940	0	58,817,549	58,817,549
1	333000	Waterwheels, Turbines, & Generators	0	197,004,964	0	129,294,358	0	67,710,606	67,710,606
1	334000	Accessory Electric Equipment	0	43,816,013	0	28,756,449	0	15,059,564	15,059,564
1	335XXX	Miscellaneous Power Plant Equipment	0	10,053,422	0	6,598,061	0	3,455,361	3,455,361
1	336000	Roads, Railroads, & Bridges	0	2,689,139	0	1,764,882	0	924,257	924,257
		TOTAL HYDRAULIC PRODUCTION PLANT	0	549,291,397	0	360,499,944	0	188,791,453	188,791,453
OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	0	594,062	0	311,106	311,106
1	341000	Structures & Improvements	0	16,850,110	0	11,058,727	0	5,791,383	5,791,383
1	342000	Fuel Holders, Producers, & Accessories	0	21,378,488	0	14,030,702	0	7,347,786	7,347,786
1	343000	Prime Movers	0	23,909,470	0	15,691,785	0	8,217,685	8,217,685
1	344000	Generators	0	208,118,432	0	136,588,127	0	71,530,305	71,530,305
1	344010	Generators - Solar	0	149,670	0	98,228	0	51,442	51,442
1	345000	Accessory Electric Equipment	0	20,570,116	0	13,500,167	0	7,069,949	7,069,949
1	345010	Accessory Electric Equipment - Solar	0	33,209	0	21,795	0	11,414	11,414
1	346000	Miscellaneous Power Plant Equipment	0	1,859,772	0	1,220,568	0	639,204	639,204
		TOTAL OTHER PRODUCTION PLANT	0	293,774,435	0	192,804,161	0	100,970,274	100,970,274
		TOTAL PRODUCTION PLANT	0	1,254,511,412	0	823,335,839	0	431,175,573	431,175,573

AVISTA UTILITIES

Report ID:
E-PLT-12E

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Twelve Months Ended June 30, 2016

Ending Balance Basis

Ret/Basis

*****SYSTEM*****

*****WASHINGTON*****

*****IDAHO*****

Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:										
1	350XXX	0	21,978,321	21,978,321	0	14,424,372	14,424,372	0	7,553,949	7,553,949
1	351XXX	0	0	0	0	0	0	0	0	0
1	352XXX	0	23,976,378	23,976,378	0	15,735,697	15,735,697	0	8,240,681	8,240,681
1	353000	0	252,617,868	252,617,868	0	165,793,107	165,793,107	0	86,824,761	86,824,761
1	354000	0	17,172,870	17,172,870	0	11,270,555	11,270,555	0	5,902,315	5,902,315
1	355000	0	199,038,035	199,038,035	0	130,628,662	130,628,662	0	68,409,373	68,409,373
1	356000	0	132,301,422	132,301,422	0	86,829,423	86,829,423	0	45,471,999	45,471,999
1	357000	0	2,987,090	2,987,090	0	1,960,427	1,960,427	0	1,026,663	1,026,663
1	358000	0	2,342,771	2,342,771	0	1,537,561	1,537,561	0	805,210	805,210
1	359000	0	2,012,046	2,012,046	0	1,320,506	1,320,506	0	691,540	691,540
	TOTAL TRANSMISSION PLANT	0	654,426,801	654,426,801	0	429,500,310	429,500,310	0	224,926,491	224,926,491
DISTRIBUTION PLANT:										
99	360200	5,346,094	0	5,346,094	3,893,776	0	3,893,776	1,452,318	0	1,452,318
99	360400	2,491,385	0	2,491,385	335,296	0	335,296	2,156,089	0	2,156,089
99	360500	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	20,776,520	0	20,776,520	14,292,981	0	14,292,981	6,483,539	0	6,483,539
3	362000	124,360,053	2,085,820	126,445,873	80,522,504	1,408,137	81,930,641	43,837,549	677,683	44,515,232
99	363000	2,597,845	0	2,597,845	2,597,845	0	2,597,845	0	0	0
99	364000	347,214,277	0	347,214,277	221,139,599	0	221,139,599	126,074,678	0	126,074,678
99	365000	221,008,914	0	221,008,914	138,050,489	0	138,050,489	82,958,425	0	82,958,425
99	366000	100,409,983	0	100,409,983	63,956,904	0	63,956,904	36,453,079	0	36,453,079
99	367000	178,142,916	0	178,142,916	115,364,725	0	115,364,725	62,778,191	0	62,778,191
99	368000	237,992,623	0	237,992,623	162,543,370	0	162,543,370	75,449,253	0	75,449,253
99	369XXX	154,395,757	0	154,395,757	101,070,158	0	101,070,158	53,325,599	0	53,325,599
99	370000	50,207,429	0	50,207,429	27,555,655	0	27,555,655	22,651,774	0	22,651,774
99	373XXX	53,627,430	0	53,627,430	35,724,413	0	35,724,413	17,903,017	0	17,903,017
	TOTAL DISTRIBUTION PLANT	1,498,939,076	2,085,820	1,501,024,896	967,047,715	1,408,137	968,455,852	531,891,361	677,683	532,569,044
GENERAL PLANT: (From Report C-GPL)										
4	389XXX	1,418,128	7,550,542	8,968,670	712,702	5,137,389	5,850,091	705,426	2,413,153	3,118,579
4	390XXX	14,295,586	84,336,822	98,632,408	6,605,022	57,382,774	63,987,796	7,890,564	26,954,048	34,844,612
4	391XXX	3,487,904	52,528,906	56,016,810	3,406,469	35,740,668	39,147,137	81,435	16,788,238	16,869,673
4	392XXX	26,963,662	14,758,227	41,721,889	19,399,370	10,041,498	29,440,868	7,564,292	4,716,729	12,281,021
4	393000	258,152	3,155,162	3,413,314	116,989	2,146,772	2,263,771	141,153	1,008,390	1,149,543
4	394000	1,972,941	11,470,359	13,443,300	928,516	7,804,432	8,732,948	1,044,425	3,665,927	4,710,352
4	394100	0	51,258	51,258	0	34,876	34,876	0	16,382	16,382
4	395000	253,392	628,279	881,671	218,672	427,461	646,133	34,720	200,798	235,518
4	396XXX	25,424,615	9,046,831	34,471,446	15,233,127	6,155,464	21,388,591	10,191,488	2,891,367	13,082,855
4	397XXX	22,742,876	75,758,989	98,501,865	13,551,579	51,546,416	65,097,995	9,191,297	24,212,573	33,403,870
4	398000	6,212	400,429	406,641	3,913	272,452	276,365	2,289	127,977	130,276
	TOTAL GENERAL PLANT	96,823,468	259,685,804	356,509,272	60,176,369	176,690,222	236,866,591	36,647,099	82,995,582	119,642,681
	TOTAL PLANT IN SERVICE	1,601,614,790	2,396,909,498	3,998,524,288	1,032,977,711	1,582,440,704	2,615,418,415	568,637,079	814,468,794	1,383,105,873

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Twelve Months Ended June 30, 2016

Ending Balance Basis

AVISTA UTILITIES

Report ID:
E-PLT-12E

*****SYSTEM*****

*****WASHINGTON*****

*****IDAHO*****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		ACCUMULATED DEPRECIATION									
E-ADEP		Steam Production Plant	0	(292,619,019)	(292,619,019)	0	(192,045,862)	(192,045,862)	0	(100,573,157)	(100,573,157)
E-ADEP		Hydro Production Plant	0	(141,628,658)	(141,628,658)	0	(92,950,888)	(92,950,888)	0	(48,677,770)	(48,677,770)
E-ADEP		Other Production Plant	0	(107,351,001)	(107,351,001)	0	(70,454,462)	(70,454,462)	0	(36,896,539)	(36,896,539)
E-ADEP		Transmission Plant	0	(206,889,083)	(206,889,083)	0	(135,781,305)	(135,781,305)	0	(71,107,778)	(71,107,778)
E-ADEP		Distribution Plant	(479,662,974)	(54,025)	(479,716,999)	(295,588,994)	(36,472)	(295,625,466)	(184,073,980)	(17,553)	(184,091,533)
E-ADEP		General Plant	(34,411,795)	(89,074,269)	(123,486,064)	(21,498,431)	(60,605,133)	(82,104,564)	(12,913,364)	(28,468,136)	(41,381,500)
		TOTAL ACCUMULATED DEPRECIATION	(514,074,769)	(837,616,055)	(1,351,690,824)	(317,087,425)	(551,875,122)	(868,962,547)	(196,987,344)	(285,740,933)	(482,728,277)
		ACCUMULATED AMORTIZATION									
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(10,935,381)	(10,935,381)	0	(7,176,891)	(7,176,891)	0	(3,758,490)	(3,758,490)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(189,610)	0	(189,610)	(189,610)	0	(189,610)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,213,400)	(1,213,400)	0	(824,043)	(824,043)	0	(399,357)	(399,357)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(3,122,147)	(31,788,072)	(34,910,219)	(3,067,523)	(21,628,604)	(24,696,127)	(54,624)	(10,159,468)	(10,214,092)
E-AAAMT		General Plant - 390200, 396200	(120,778)	(275,116)	(395,894)	(117,217)	(187,189)	(304,406)	(3,561)	(87,927)	(91,488)
		TOTAL ACCUMULATED AMORTIZATION	(3,432,535)	(44,211,969)	(47,644,504)	(3,374,350)	(29,816,727)	(33,191,077)	(58,185)	(14,395,242)	(14,453,427)
		TOTAL ACCUMULATED DEPR/AMORT	(517,507,304)	(881,828,024)	(1,399,335,328)	(320,461,775)	(581,691,849)	(902,153,624)	(197,045,529)	(300,136,175)	(497,181,704)
		NET ELECTRIC UTILITY PLANT before DFIT	1,084,107,486	1,515,081,474	2,599,188,960	712,515,936	1,000,748,855	1,713,264,791	371,591,550	514,332,619	885,924,169
		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	(100,885)	(100,885)	0	(66,211)	(66,211)	0	(34,674)	(34,674)
12		ADFIT - Electric Plant in Service (282900)	0	(472,840,893)	(472,840,893)	0	(311,672,943)	(311,672,943)	0	(161,167,750)	(161,167,750)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(48,010,410)	(48,010,410)	0	(32,666,283)	(32,666,283)	0	(15,344,127)	(15,344,127)
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	(11,616,517)	(11,616,517)	0	(7,623,920)	(7,623,920)	0	(3,992,597)	(3,992,597)
1		ADFIT - CDA Settlement Costs (283333)	0	386,765	386,765	0	253,834	253,834	0	132,931	132,931
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,100,599)	(3,100,599)	0	(2,043,760)	(2,043,760)	0	(1,056,839)	(1,056,839)
		TOTAL ACCUMULATED DFIT	0	(536,840,233)	(536,840,233)	0	(354,879,274)	(354,879,274)	0	(181,960,959)	(181,960,959)
		NET ELECTRIC UTILITY PLANT	1,084,107,486	978,241,241	2,062,348,727	712,515,936	645,869,581	1,358,385,517	371,591,550	332,371,660	703,963,210

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)	100.000%	65.915%	34.085%
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
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
E-APL-12E

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

Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	###	###	2,062,348,727	712,515,936	645,869,581	1,358,385,517	371,591,550	332,371,660	703,963,210
	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	3,466,641	0	3,466,641	(506,109)	0	(506,109)	506,109	0	506,109
99	Colstrip Common AFUDC (186100)	(2,921,883)	0	(2,921,883)	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(6,257,170)	0	(6,257,170)	(936,413)	0	(936,413)	(1,985,470)	0	(1,985,470)
99	Kettle Falls Disallowed Plant (101030)	7,687,574	0	7,687,574	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	135,401	0	135,401	4,910,046	0	4,910,046	2,777,528	0	2,777,528
99	ADFIT - Kettle Falls Disallowed (190420)	(2,600,000)	0	(2,600,000)	135,401	0	135,401	0	0	0
99	Boulder Park Disallowed Plant (101050)	1,486,554	0	1,486,554	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	389,706	0	389,706	1,486,554	0	1,486,554	1,486,554	0	1,486,554
99	ADFIT - Boulder Park Disallowed (190040)	7,758,038	0	7,758,038	0	0	0	389,706	0	389,706
99	Investment in WNP3 Exchange Power (124900, 12493)	(1,394,283)	0	(1,394,283)	7,758,038	0	7,758,038	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	671,855	0	671,855	(1,394,283)	0	(1,394,283)	0	0	0
99	CDA Lake Settlement - WA (182382)	131,644	0	131,644	671,855	0	671,855	0	0	0
99	CDA Lake Settlement - ID (186382)	(281,226)	0	(281,226)	0	0	0	131,644	0	131,644
99	ADFIT - CDA Lake Settlement - Direct (283382)	48,871	0	48,871	(235,150)	0	(235,150)	(46,076)	0	(46,076)
99	CDA CDR Fund - Direct (182324)	0	0	0	48,871	0	48,871	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	346,785	0	346,785	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	(121,350)	0	(121,350)	322,149	0	322,149	24,636	0	24,636
99	ADFIT - Spokane River Relicensing (283322)	319,294	0	319,294	(112,733)	0	(112,733)	(8,617)	0	(8,617)
99	Spokane River PM&Es (182323)	(111,777)	0	(111,777)	204,562	0	204,562	114,732	0	114,732
99	ADFIT - Spokane River PM&Es (283323)	428,463	0	428,463	(71,621)	0	(71,621)	(40,156)	0	(40,156)
99	Montana Riverbed Settlement (186360)	(150,442)	0	(150,442)	338,292	0	338,292	90,171	0	90,171
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	(118,883)	0	(118,883)	(31,559)	0	(31,559)
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	59,355	0	59,355	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	(2,262,114)	0	(2,262,114)	(651,413)	0	(651,413)	59,355	0	59,355
4	Customer Advances (252000)	(1,718,040)	0	(1,718,040)	(1,718,040)	0	(1,718,040)	(1,610,701)	0	(1,610,701)
99	Customer Deposits (235199)	63,969,532	32,841,005	96,810,537	63,969,532	0	63,969,532	0	0	0
C-WKC	Working Capital	0	0	0	0	0	0	0	0	0
99	DSM Programs (186710)	67,081,428	32,841,005	99,922,433	68,477,375	0	68,477,375	(1,395,947)	32,841,005	32,841,005
	TOTAL OTHER ADJUSTMENTS	###	###	2,162,271,160	780,993,311	645,869,581	1,426,862,892	370,195,603	365,212,665	735,408,268
	NET RATE BASE									

ALLOCATION RATIOS:

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

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
ELECTRIC DEPRECIATION EXPENSE		E-DEPX-12E
For Twelve Months Ended June 30, 2016		
Ending Balance Basis		

Ref/Basis	System Total	Assigned or Allocated		Assigned or Allocated to Gas-South	***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
		Allocated to Electric	Allocated to Gas-North		Direct	Allocated	Direct	Allocated	Direct	Allocated
Electric Production										
1 Steam (ED-AN)	7,839,081	7,839,081			7,839,081		5,144,789		2,694,292	
1 Hydro (ED-AN)	9,296,113	9,296,113			9,296,113		6,101,039		3,195,074	
1 Other (ED-AN)	9,392,033	9,392,033			9,392,033		6,163,991		3,228,042	
Total Electric Production	26,527,227	26,527,227			26,527,227		17,409,819		9,117,408	
Electric Transmission										
1 ED-AN	11,412,357	11,412,357			11,412,357		7,489,930		3,922,427	
Total Electric Transmission	11,412,357	11,412,357			11,412,357		7,489,930		3,922,427	
Electric Distribution										
3 ED-AN	41,090	41,090			41,090		27,740		13,350	
ED-ID	15,742,510	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		26,634,838	
Total Electric Distribution	42,418,438	42,418,438			42,418,438		26,634,838		15,742,510	
Gas Underground Storage										
GD-AN	660,321		660,321							
GD-OR	123,172		123,172							
Total Gas Underground St	783,493		660,321							
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		14,204,291							
General Plant										
4 ED-AN	2,817,776	2,817,776			2,817,776		1,917,215		900,561	
ED-ID	204,036	204,036			204,036		204,036		204,036	
ED-WA	1,142,979	1,142,979			1,142,979		1,142,979		1,142,979	
7.4 CD-AA	17,997,085	12,836,601	3,591,858		12,836,601		8,734,023		4,102,578	
9.4 CD-AN	670,724	526,405	144,319		526,405		358,166		168,239	
9 CD-ID	334,597	262,602	71,995		262,602		262,602		262,602	
9 CD-WA	184,584	144,867	39,717		144,867		144,867		144,867	
8 GD-AA	270,000	188,012	81,988							
GD-AN	37,890	37,890								
GD-ID	45,622	45,622								
GD-WA	213,956	213,956								
GD-OR	203,215		203,215							
Total General Plant	24,122,464	17,935,266	4,333,369		17,935,266		11,009,404		5,171,378	
Total Depreciation Expense	125,730,712	98,293,288	19,197,981		98,293,288		27,922,684		16,209,148	
							35,936,893		18,224,563	
							63,859,577		34,433,711	

Allocation Ratios:
Service -

Electric Gas-North Gas-South

Jurisdiction -

Washington

Idaho

RESULTS OF OPERATIONS
ELECTRIC DEPRECIATION EXPENSE
 For Twelve Months Ended June 30, 2016
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
E-DEPX-12E

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		Report ID:
ELECTRIC AMORTIZATION EXPENSE		E-AMTX-12E
For Twelve Months Ended June 30, 2016		
Ending Balance Basis		

Ref/Basis	System Total	Assigned or Allocated		Assigned or Allocated		***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****		
		to Electric	to Gas-North	to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
Production/Transmission												
1 Franchises (302000)	ED-AN	918,400	918,400			918,400	918,400	602,746	602,746	315,654	315,654	
1 Misc Intangible PIt (303000)	ED-AN	240,334	240,334			240,334	240,334	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	398,257	398,257	
Distribution												
Franchises (302000)	ED-WA	24,153	24,153			24,153	24,153	2,844	2,844			
Misc Intangible PIt (303000)	ED-WA	2,844	2,844			2,844	2,844	26,997	26,997			
Total Distribution		26,997	26,997			26,997	26,997					
General Plant - 303000												
7,4	CD-AA	595,946	425,065	118,938	51,943	425,065	425,065	289,214	289,214	135,851	135,851	
9,1	CD-AN	9,729	7,635	2,094		7,635	7,635	5,011	5,011	2,624	2,624	
	GD-ID	10,860	10,860									
	GD-WA	24,862	24,862									
	GD-OR	13,712	13,712									
Total General Plant - 303000		655,109	432,700	156,754	65,655	432,700	432,700	294,225	294,225	138,475	138,475	
Miscellaneous IT Intangible Plant - 3031XX												
7,4	CD-AA	19,035,270	13,577,097	3,799,059	1,659,114	13,577,097	13,577,097	9,237,857	9,237,857	4,339,240	4,339,240	
9,4	CD-AN	8,161	7,190	1,971		7,190	7,190	4,892	4,892	2,298	2,298	
9,4	CD-ID	14,825	11,635	3,190		11,635	11,635			11,635	11,635	
4	ED-AN	542,560	542,560			542,560	542,560	369,158	369,158	173,402	173,402	
	ED-ID	4,747	4,747			4,747	4,747			4,747	4,747	
8	ED-WA	992,141	992,141	239,912	104,621	992,141	992,141					
	GD-AA	344,533		0								
	GD-AN	0		0								
	GD-OR	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	4,514,940	4,514,940	
Gas Underground Storage												
	GD-AN	228		228								
Total Gas Underground Storage		228		228								
General Plant - 390200, 396200												
7,4	CD-AA	26,637	18,999	5,316	2,322	18,999	18,999	12,927	12,927	6,072	6,072	
4	ED-AN	24,759	24,759			24,759	24,759	16,846	16,846	7,913	7,913	
	GD-OR	0		0								
Total General Plant - 390200, 396200		51,396	43,758	5,316	2,322	43,758	43,758	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	10,604,048	10,604,048	4,514,940	4,514,940	
Allocation Ratios:												
7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%		19.958%	19.958%	65.630%	65.630%	34.370%	34.370%	
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%		30.366%	30.366%	68.040%	68.040%	31.960%	31.960%	
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%		21.518%	21.518%					

AVISTA UTILITIES

RESULTS OF OPERATIONS
ELECTRIC ACCUMULATED DEPRECIATION
 For Twelve Months Ended June 30, 2016
 Ending Balance Basis

Report ID:
E-ADP-12E

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	to Electric	to Gas-North	to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production																	
1	Steam (ED-AN)	(292,619,019)	(292,619,019)					(292,619,019)	(292,619,019)	(192,045,862)	(192,045,862)	(192,045,862)	(192,045,862)	(100,573,157)	(100,573,157)	(100,573,157)	(100,573,157)
1	Hydro (ED-AN)	(141,628,658)	(141,628,658)					(141,628,658)	(141,628,658)	(92,950,888)	(92,950,888)	(92,950,888)	(92,950,888)	(48,677,770)	(48,677,770)	(48,677,770)	(48,677,770)
1	Other (ED-AN)	(107,351,001)	(107,351,001)					(107,351,001)	(107,351,001)	(70,454,462)	(70,454,462)	(70,454,462)	(70,454,462)	(36,896,539)	(36,896,539)	(36,896,539)	(36,896,539)
	Total Electric Production	(541,598,678)	(541,598,678)					(541,598,678)	(541,598,678)	(355,451,212)	(355,451,212)	(355,451,212)	(355,451,212)	(186,147,466)	(186,147,466)	(186,147,466)	(186,147,466)
Electric Transmission																	
1	ED-AN	(206,889,083)	(206,889,083)					(206,889,083)	(206,889,083)	(135,781,305)	(135,781,305)	(135,781,305)	(135,781,305)	(71,107,778)	(71,107,778)	(71,107,778)	(71,107,778)
	Total Electric Transmissik	(206,889,083)	(206,889,083)					(206,889,083)	(206,889,083)	(135,781,305)	(135,781,305)	(135,781,305)	(135,781,305)	(71,107,778)	(71,107,778)	(71,107,778)	(71,107,778)
Electric Distribution																	
3	ED-AN	(54,025)	(54,025)					(54,025)	(54,025)	(36,472)	(36,472)	(36,472)	(36,472)	(17,553)	(17,553)	(17,553)	(17,553)
	ED-ID	(184,073,980)	(184,073,980)					(184,073,980)	(184,073,980)					(184,073,980)	(184,073,980)	(184,073,980)	(184,073,980)
	ED-WA	(295,588,994)	(295,588,994)					(295,588,994)	(295,588,994)	(295,588,994)	(295,588,994)	(295,588,994)	(295,588,994)				
	Total Electric Distribution	(479,716,999)	(479,716,999)					(479,716,999)	(479,716,999)	(295,588,994)	(295,588,994)	(295,588,994)	(295,588,994)	(184,073,980)	(184,073,980)	(184,073,980)	(184,073,980)
Gas Underground Storage																	
	GD-AN	(14,435,898)		(14,435,898)													
	GD-OR	(810,455)		(810,455)													
	Total Gas Underground S	(15,246,293)		(14,435,898)				(810,455)	(810,455)								
Gas Distribution																	
	GD-AN	(1,605,447)		(1,605,447)													
	GD-ID	(65,923,637)		(65,923,637)													
	GD-WA	(127,864,885)		(127,864,885)													
	GD-OR	(100,309,942)		(100,309,942)													
	Total Gas Distribution	(295,703,911)		(195,393,969)				(100,309,942)	(100,309,942)								
General Plant																	
4	ED-AN	(43,258,933)	(43,258,933)					(43,258,933)	(43,258,933)	(29,433,378)	(29,433,378)	(29,433,378)	(29,433,378)	(13,825,555)	(13,825,555)	(13,825,555)	(13,825,555)
	ED-ID	(8,449,580)	(8,449,580)					(8,449,580)	(8,449,580)	(19,072,311)	(19,072,311)	(19,072,311)	(19,072,311)	(8,449,580)	(8,449,580)	(8,449,580)	(8,449,580)
	ED-WA	(19,072,311)	(19,072,311)					(19,072,311)	(19,072,311)	(37,043,114)	(37,043,114)	(37,043,114)	(37,043,114)	(11,838,979)	(11,838,979)	(11,838,979)	(11,838,979)
7,4	CD-AA	(51,934,938)	(51,934,938)					(51,934,938)	(51,934,938)	(25,204,135)	(25,204,135)	(25,204,135)	(25,204,135)	(2,803,602)	(2,803,602)	(2,803,602)	(2,803,602)
9,4	CD-AN	(11,177,226)	(11,177,226)					(11,177,226)	(11,177,226)	(5,968,620)	(5,968,620)	(5,968,620)	(5,968,620)	(4,463,784)	(4,463,784)	(4,463,784)	(4,463,784)
9	CD-ID	(5,687,581)	(5,687,581)					(5,687,581)	(5,687,581)	(2,426,120)	(2,426,120)	(2,426,120)	(2,426,120)				
9	CD-WA	(3,091,268)	(3,091,268)					(3,091,268)	(3,091,268)								
8	GD-AA	(2,056,502)	(2,056,502)					(2,056,502)	(2,056,502)								
	GD-AN	(2,349,716)	(2,349,716)					(2,349,716)	(2,349,716)								
	GD-ID	(1,421,422)	(1,421,422)					(1,421,422)	(1,421,422)								
	GD-WA	(5,437,671)	(5,437,671)					(5,437,671)	(5,437,671)								
	GD-OR	(4,496,412)	(4,496,412)					(4,496,412)	(4,496,412)								
	Total General Plant	(188,433,560)	(123,486,064)					(123,486,064)	(123,486,064)	(60,606,133)	(60,606,133)	(60,606,133)	(60,606,133)	(28,468,136)	(28,468,136)	(28,468,136)	(28,468,136)
	Total Accumulated Depr	(1,697,588,524)	(1,351,690,824)					(1,351,690,824)	(1,351,690,824)	(551,875,122)	(551,875,122)	(551,875,122)	(551,875,122)	(196,987,344)	(196,987,344)	(196,987,344)	(196,987,344)

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Production/Transmission Ratio	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	65.630%	65.630%	34.370%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3	67.510%	67.510%	32.490%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	66.040%	66.040%	31.960%

AVISTA UTILITIES

Report ID:
E-AAMT-12E

RESULTS OF OPERATIONS
ELECTRIC ACCUMULATED AMORTIZATION
For Twelve Months Ended June 30, 2016
Ending Balance 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 *****	
		Allocated to Electric	Allocated to Gas-North	Allocated to Gas-South	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Total
Production/Transmission													
1 Franchises (302000) ED-AN	(9,682,154)	(9,682,154)					(9,682,154)						
1 Misc Intangible Plt (303C ED-AN	(1,253,227)	(1,253,227)				(1,253,227)							
Total Production/Transmission	(10,935,381)	(10,935,381)				(10,935,381)							
Distribution													
Franchises (302000) ED-WA	(157,312)	(157,312)				(157,312)							
Misc Intangible Plt (303C ED-WA	(32,298)	(32,298)				(32,298)							
Total Distribution	(189,610)	(189,610)				(189,610)							
General Plant - 303000													
7.4 CD-AA (1,610,783)	(1,148,907)	(1,148,907)	(321,480)	(140,396)		(1,148,907)							
9.1 CD-AN (82,175)	(64,493)	(64,493)	(17,682)			(64,493)							
GD-ID (63,977)	(63,977)	(63,977)											
GD-WA (153,997)	(153,997)	(153,997)											
GD-OR (82,227)	(82,227)	(82,227)											
Total General Plant - 303000	(1,993,159)	(1,213,400)	(657,136)	(222,623)		(1,213,400)							
Miscellaneous IT Intangible Plant - 3031XX													
7.4 CD-AA (43,054,657)	(30,709,165)	(8,592,848)	(3,752,644)			(30,709,165)							
9.4 CD-AN (30,007)	(23,550)	(6,457)				(23,550)							
9 CD-ID (43,659)	(34,265)	(9,394)				(34,265)							
4 ED-AN (1,055,357)	(1,055,357)					(1,055,357)							
ED-ID (20,359)	(20,359)					(20,359)							
ED-WA (3,067,523)	(3,067,523)	(762,148)	(332,358)			(3,067,523)							
GD-AA (1,094,506)													
GD-AN 0	0	0	0			0							
GD-OR 0	0	0	0			0							
Total Misc IT Intangible Plant - 3031XX	(48,366,068)	(34,910,219)	(9,370,847)	(4,085,002)		(34,910,219)							
Gas Underground Storage													
GD-AN (240,201)	(240,201)		(240,201)			(240,201)							
Total Gas Underground Storage	(240,201)		(240,201)			(240,201)							
General Plant - 390200, 396200													
7.4 CD-AA (257,215)	(183,461)	(51,335)	(22,419)			(183,461)							
9 CD-ID (4,537)	(3,561)	(976)				(3,561)							
9 CD-WA (6,332)	(6,539)	(1,793)				(6,539)							
4 ED-AN (91,655)	(91,655)					(91,655)							
ED-WA (110,678)	(110,678)	(1,863)				(110,678)							
GD-WA (1,863)													
GD-OR 0	0	0	0			0							
Total General Plant - 390200, 396200	(474,280)	(395,894)	(55,967)	(22,419)		(395,894)							
Total Accumulated Amortization	(62,198,699)	(47,644,504)	(10,224,151)	(4,330,044)		(47,644,504)							

Allocation Ratios:

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

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Twelve Months Ended June 30, 2016
 Ending Balance Basis

AVISTA UTILITIES
 Electric Copy

Report ID:
C-GPL-12E

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
389XXX Land & Land Rights													
99	ED-WA / ID / AN		13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN		0	0	0	0	477,164	0	0	0	0	0	0
99	GD-OR / AS		0	0	0	0	0	0	0	848,544	0	0	848,544
8	GD-AA		0	0	0	0	0	0	0	0	0	0	0
7	CD-AA		0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN		699,092	343,147	233,891	1,276,130	191,664	94,078	2,040,928	64,124	0	891,308	891,308
	TOTAL ACCOUNT		712,703	705,426	7,550,543	8,968,672	668,828	94,078	2,105,052	848,544	0	891,308	1,739,852
390XXX Structures & Improvements													
99	ED-WA / ID / AN		1,052,423	2,154,217	4,527,293	7,733,933	0	0	0	0	0	0	0
99	GD-WA / ID / AN		0	0	0	0	2,239,916	0	0	0	0	0	0
99	GD-OR / AS		0	0	0	0	0	0	0	3,605,776	0	0	3,605,776
8	GD-AA		0	0	0	0	0	0	0	0	0	0	0
7	CD-AA		0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN		5,552,599	5,536,347	8,032,541	19,121,487	1,522,308	1,517,852	2,202,212	20,084,192	0	8,771,110	8,771,110
	TOTAL ACCOUNT		6,605,022	7,690,564	84,336,821	98,632,407	3,762,224	1,517,852	22,286,404	27,566,480	3,605,776	8,771,110	12,376,886
391XXX Office Furniture & Equipment													
99	ED-WA / ID / AN		3,376,203	14,649	5,989,412	9,380,264	0	0	0	0	0	0	0
99	GD-WA / ID / AN		0	0	0	0	0	0	6,650	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	437,081	0	190,602	190,602
7	CD-AA		0	0	0	0	0	0	13,001,298	13,001,298	0	5,677,889	5,677,889
9	CD-WA / ID / AN		30,266	66,785	75,391	172,442	8,298	18,310	20,669	47,277	0	0	0
	TOTAL ACCOUNT		3,406,469	81,434	52,528,906	56,016,809	8,298	18,310	13,465,698	13,492,306	0	5,868,491	5,868,491
392XXX Transportation Equipment													
99	ED-WA / ID / AN		17,632,536	6,702,717	12,432,599	36,767,852	0	0	0	0	0	0	0
99	GD-WA / ID / AN		0	0	0	0	6,931,494	2,267,650	1,586,689	10,785,833	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		0	0	0	0	0	0	115,799	115,799	0	50,571	50,571
9	CD-WA / ID / AN		1,766,834	861,575	1,911,786	4,540,195	484,397	236,210	524,138	1,244,745	0	0	0
	TOTAL ACCOUNT		19,399,370	7,564,292	14,758,227	41,721,889	7,415,891	2,503,860	2,228,626	12,146,377	3,874,825	50,571	3,925,396

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Twelve Months Ended June 30, 2016
 Ending Balance Basis

AVISTA UTILITIES
 Electric Copy

Report ID:
C-GPL-12E

Ref/Basis	Account Description	ELECTRIC			GAS NORTH			OREGON GAS		
		Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-OR	Allocated	Total
	393000 Stores Equipment									
99	ED-WA / ID / AN	10,739	14,745	375,022	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	84,271	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	57,227	0	57,227
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	106,259	126,409	2,780,139	29,132	34,656	762,207	0	0	0
	TOTAL ACCOUNT	116,998	141,154	3,155,161	113,403	34,656	762,207	57,227	0	57,227
	394000 Tools, Shop, & Garage Equipment									
99	ED-WA / ID / AN	910,552	281,476	2,506,733	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	1,957,091	362,138	361,979	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	965,091	0	965,091
8	GD-AA	0	0	0	0	0	2,109,387	0	919,862	919,862
7	CD-AA	0	0	0	0	0	2,457,927	0	1,073,419	1,073,419
9	CD-WA / ID / AN	17,964	762,950	179,475	4,925	209,171	49,205	0	0	0
	TOTAL ACCOUNT	928,516	1,044,426	11,470,359	1,962,016	571,309	4,978,498	965,091	1,993,281	2,958,372
	394100 Electric Charging Stations									
99	ED-WA / ID / AN	0	0	51,258	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	0	0	51,258	0	0	0	0	0	0
	395000 Laboratory Equipment									
99	ED-WA / ID / AN	216,475	34,018	340,531	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	15,240	4,970	120,039	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	50,178	0	50,178
8	GD-AA	0	0	0	0	0	167,810	0	73,179	73,179
7	CD-AA	0	0	0	0	0	70,983	0	31,000	31,000
9	CD-WA / ID / AN	2,197	701	34,067	602	192	9,340	0	0	0
	TOTAL ACCOUNT	218,672	34,719	628,278	15,842	5,162	368,172	50,178	104,179	154,357
	396XXX Power Operated Equipment									
99	ED-WA / ID / AN	14,978,776	9,879,898	8,020,447	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	2,934,604	1,037,755	830,494	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	254,350	311,589	649,441	69,733	85,426	178,051	0	46,062	46,062
	TOTAL ACCOUNT	15,233,126	10,191,487	9,046,831	3,004,337	1,123,181	1,114,019	43,834	46,062	89,866

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Twelve Months Ended June 30, 2016
 Ending Balance Basis

AVISTA UTILITIES

Electric Copy

Report ID:
C-GPL-12E

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

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Twelve Months Ended June 30, 2016
 Ending Balance Basis

AVISTA UTILITIES
 Electric Copy

Report ID:
C-GPL-12E

Ref/Basi	Account Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
		Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-OR	Allocated	Total
	397XXX Communication Equipment									
99	ED-WA / ID / AN	12,206,235	5,973,637	44,389,788	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	689,935	503,646	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	1,230,728	0	1,230,728
8	GD-AA	0	0	0	0	0	691,418	0	301,514	301,514
7	CD-AA	0	0	26,245,164	0	0	7,343,759	0	3,207,145	3,207,145
9	CD-WA/ID / AN	1,345,344	3,217,661	5,124,036	368,841	882,158	1,404,812	0	0	0
	TOTAL ACCOUNT	13,551,579	9,191,298	75,758,988	1,058,776	1,385,804	9,439,989	1,230,728	3,508,659	4,739,387
	398000 Miscellaneous Equipment									
99	ED-WA / ID / AN	0	2,299	84,425	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	312,085	0	0	87,326	0	38,137	38,137
9	CD-WA/ID / AN	3,913	0	3,918	1,073	0	1,074	0	0	0
	TOTAL ACCOUNT	3,913	2,299	400,428	1,073	0	88,400	2,367	38,137	40,504
	TOTAL GENERAL PLANT	60,176,368	36,847,099	259,685,800	18,010,888	7,254,212	56,835,065	10,676,570	21,271,798	31,950,368

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 ACCUMULATED DEFERRED FIT		C-DTX-12E
For Twelve Months Ended June 30, 2016		
Ending Balance 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	(66,593,330)	(47,498,358)	(13,290,697)	(5,804,275)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(652,437)	(512,052)	(140,385)	0
7	283750 CD-AA	(2,184,188)	(1,557,894)	(435,920)	(190,374)
	Total	<u>(69,429,955)</u>	<u>(49,568,304)</u>	<u>(13,867,002)</u>	<u>(5,994,649)</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%

AVISTA UTILITIES

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended June 30, 2016
 Ending Balance Basis

Report ID:
C-WKC-12E

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			2,750,530								2,750,530
1	154300 PLANT MATERIALS & OPER SUP-CS2			0								
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP			0								
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			2,774								2,774
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			0								0
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(5)								(5)
99	163998 COMMON WORKING CAPITAL	0		0				0				0
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	78,329,881	38,627,537	116,957,418			63,969,532	32,841,005	14,360,349	5,786,532		
	TOTAL	78,329,881	38,627,537	119,710,717	2,753,299	119,710,717	63,969,532	32,841,005	14,360,349	5,786,532		2,753,299

ALLOCATION RATIOS:

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