

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended July 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	162,604,816	106,546,934	56,057,882
	Adjustments			
	Adjusted Net Operating Income (Loss)	162,604,816	106,546,934	56,057,882
E-APL	Electric Net Rate Base	2,104,302,328	1,390,756,868	713,545,460
	RATE OF RETURN	7.727%	7.661%	7.856%

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended July 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2015 thru 12-31-2015	100.000%	65.630%	34.370%
2	Input	Number of Customers - AMA Percent	08-01-2015 thru 07-31-2016	372,750 100.000%	244,736 65.657%	128,014 34.343%
3	E-OPS	Direct Distribution Operating Expense Percent	08-01-2015 thru 07-31-2016	26,145,972 100.000%	17,609,914 67.352%	8,536,058 32.648%
	Input	Jurisdictional 4-Factor Ratio	01-01-2015 thru 12-31-2015			
		Direct O & M Accts 500 - 598		22,258,114	14,179,208	8,078,906
		Direct O & M Accts 901 - 935		27,675,297	19,974,239	7,701,058
		Total		49,933,411	34,153,447	15,779,964
		Percentage		100.000%	68.398%	31.602%
		Direct Labor Accts 500 - 598		14,905,270	10,500,754	4,404,516
		Direct Labor Accts 901 - 935		5,379,445	4,296,600	1,082,845
		Total		20,284,715	14,797,354	5,487,361
		Percentage		100.000%	72.948%	27.052%
		Number of Customers		374,962	246,435	128,527
		Percentage		100.000%	65.723%	34.277%
		Net Direct Plant		951,044,253	619,058,713	331,985,540
		Percentage		100.000%	65.093%	34.907%
4		Total Percentages		400.000%	272.161%	127.839%
		Percent		100.000%	68.040%	31.960%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended July 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended July 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended July 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		65,517,641	57,859,575	7,658,066	0
		Direct O & M Accts 901 - 935		37,524,901	30,725,388	6,799,513	0
		Adjustments		0	0	0	0
		Total		103,042,542	88,584,963	14,457,579	0
		Percentage		100.000%	85.969%	14.031%	0.000%
		Direct Labor Accts 500 - 894		66,392,511	54,197,331	12,195,180	0
		Direct Labor Accts 901 - 935		3,705,603	3,297,361	408,242	0
		Total		70,098,114	57,494,692	12,603,422	0
		Percentage		100.000%	82.020%	17.980%	0.000%
		Number of Customers at Percentage		610,340	374,962	235,378	0
				100.000%	61.435%	38.565%	0.000%
		Net Direct Plant Percentage		2,706,279,542	2,286,953,784	419,325,758	0
				100.000%	84.505%	15.495%	0.000%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	313.930%	86.070%	0.000%
				100.000%	78.482%	21.518%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	07-01-2015 thru 07-31-2016	995,483,470	652,919,538	342,563,932	
				100.000%	65.588%	34.412%	
11		Book Depreciation Percent	08-01-2015 thru 07-31-2016	99,466,134	64,620,499	34,845,635	
				100.000%	64.967%	35.033%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended July 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	07-01-2015 thru 07-31-2016	2,523,454,701 100.000%	1,661,181,020 65.830%	862,273,681 34.170%
13	E-PLT	Net Electric General Plant - AMA Percent	07-01-2015 thru 07-31-2016	222,663,241 100.000%	148,442,125 66.667%	74,221,116 33.333%
14		Net Allocated Schedule M's - AMA Percent	08-01-2015 thru 07-31-2016	-250,190,624 100.000%	-161,497,138 64.550%	-88,693,486 35.450%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	333,277,965	0	333,277,965	225,257,392	0	225,257,392	108,020,573	0	108,020,573
99	442200	Commercial - Firm & Int.	304,993,591	0	304,993,591	216,771,867	0	216,771,867	88,221,724	0	88,221,724
1	442300	Industrial	109,937,253	0	109,937,253	64,595,117	0	64,595,117	45,342,136	0	45,342,136
99	444000	Public Street & Highway Lighting	7,641,165	0	7,641,165	5,135,686	0	5,135,686	2,505,479	0	2,505,479
99	448000	Interdepartmental Revenue	1,187,890	0	1,187,890	938,917	0	938,917	248,973	0	248,973
99	499XXX	Unbilled Revenue	(1,773,636)	0	(1,773,636)	(1,707,278)	0	(1,707,278)	(66,358)	0	(66,358)
		TOTAL SALES TO ULTIMATE CUSTOMERS	755,264,228	0	755,264,228	510,991,701	0	510,991,701	244,272,527	0	244,272,527
1	447XXX	Sales for Resale	0	122,452,230	122,452,230	0	80,365,399	80,365,399	0	42,086,831	42,086,831
		TOTAL SALES OF ELECTRICITY	755,264,228	122,452,230	877,716,458	510,991,701	80,365,399	591,357,100	244,272,527	42,086,831	286,359,358
		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	390,957	0	390,957	244,000	0	244,000	146,957	0	146,957
1	453000	Sales of Water & Water Power	0	381,674	381,674	0	250,493	250,493	0	131,181	131,181
1	454000	Rent from Electric Property	2,423,290	38,756	2,462,046	1,421,981	25,436	1,447,417	1,001,309	13,320	1,014,629
1	456XXX	Other Electric Revenues	19,159,363	99,369,936	118,529,299	13,991,918	65,216,489	79,208,407	5,167,445	34,153,447	39,320,892
		TOTAL OTHER OPERATING REVENUE	19,792,747	99,790,366	119,583,113	14,964,117	65,492,418	80,456,535	4,828,630	34,297,948	39,126,578
		TOTAL ELECTRIC REVENUE	775,056,975	222,242,596	997,299,571	525,955,818	145,857,817	671,813,635	249,101,157	76,384,779	325,485,936

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	262,870	262,870	0	172,522	172,522	0	90,348	90,348
1	501XXX	Fuel	0	29,453,322	29,453,322	0	19,330,215	19,330,215	0	10,123,107	10,123,107
1	502000	Steam Expense	0	4,594,233	4,594,233	0	3,015,195	3,015,195	0	1,579,038	1,579,038
1	505000	Electric Expense	0	1,186,767	1,186,767	0	778,875	778,875	0	407,892	407,892
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	4,057,545	4,057,545	0	2,662,967	2,662,967	0	1,394,578	1,394,578
1	507000	Rent	0	28,724	28,724	0	18,852	18,852	0	9,872	9,872
MAINTENANCE											
1	510000	Supervision & Engineering	0	625,347	625,347	0	410,415	410,415	0	214,932	214,932
1	511000	Structures	0	705,320	705,320	0	462,902	462,902	0	242,418	242,418
1	512000	Boiler Plant	0	6,577,568	6,577,568	0	4,316,858	4,316,858	0	2,260,710	2,260,710
1	513000	Electric Plant	0	1,445,023	1,445,023	0	948,369	948,369	0	496,654	496,654
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,526,184	1,526,184	0	1,001,635	1,001,635	0	524,549	524,549
TOTAL STEAM POWER GENERATION EXP			0	50,462,903	50,462,903	0	33,118,805	33,118,805	0	17,344,098	17,344,098
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,520,197	2,520,197	0	1,654,005	1,654,005	0	866,192	866,192
1	536000	Water for Power	0	1,216,013	1,216,013	0	798,069	798,069	0	417,944	417,944
1	537000	Hydraulic Expense	4,544,542	2,923,743	7,468,285	2,962,352	1,918,853	4,881,205	1,582,190	1,004,890	2,587,080
1	538000	Electric Expense	0	6,875,336	6,875,336	0	4,512,283	4,512,283	0	2,363,053	2,363,053
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	786,088	786,088	0	515,910	515,910	0	270,178	270,178
1	540000	Rent	0	1,311,458	1,311,458	0	860,710	860,710	0	450,748	450,748
1	540100	MT Trust Funds Land Settlement Rents	5,699,531	0	5,699,531	3,719,154	0	3,719,154	1,980,377	0	1,980,377
MAINTENANCE											
1	541000	Supervision & Engineering	0	1,616,500	1,616,500	0	1,060,909	1,060,909	0	555,591	555,591
1	542000	Structures	0	291,252	291,252	0	191,149	191,149	0	100,103	100,103
1	543000	Reservoirs, Dams, & Waterways	0	1,117,473	1,117,473	0	733,398	733,398	0	384,075	384,075
1	544000	Electric Plant	0	2,783,035	2,783,035	0	1,826,506	1,826,506	0	956,529	956,529
1	545000	Miscellaneous Hydraulic Plant	0	687,860	687,860	0	451,443	451,443	0	236,417	236,417
TOTAL HYDRO POWER GENERATION EXP			10,244,073	22,128,955	32,373,028	6,681,506	14,523,235	21,204,741	3,562,567	7,605,720	11,168,287
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,213,249	1,213,249	0	796,255	796,255	0	416,994	416,994
1	547XXX	Fuel	0	83,187,265	83,187,265	0	54,595,802	54,595,802	0	28,591,463	28,591,463
1	548000	Generation Expense	0	2,091,331	2,091,331	0	1,372,541	1,372,541	0	718,790	718,790
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	552,279	552,279	0	362,461	362,461	0	189,818	189,818
1	550000	Rent	0	(33,822)	(33,822)	0	(22,197)	(22,197)	0	(11,625)	(11,625)
MAINTENANCE											
1	551000	Supervision & Engineering	0	353,244	353,244	0	231,834	231,834	0	121,410	121,410
1	552000	Structures	0	103,952	103,952	0	68,224	68,224	0	35,728	35,728
1	553000	Generating & Electric Equipment	(99,222)	2,284,392	2,185,170	(99,222)	1,499,246	1,400,024	0	785,146	785,146
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	519,187	519,187	0	340,742	340,742	0	178,445	178,445
TOTAL OTHER POWER GENERATION EXP			(99,222)	90,271,077	90,171,855	(99,222)	59,244,908	59,145,686	0	31,026,169	31,026,169

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	155,621,678	155,621,678	0	102,134,507	102,134,507	0	53,487,171	53,487,171
1	556000	System Control & Load Dispatching	0	912,964	912,964	0	599,178	599,178	0	313,786	313,786
E-557	557XXX	Other Expense	4,891,486	72,278,840	77,170,326	2,502,038	47,436,602	49,938,640	2,389,448	24,842,238	27,231,686
TOTAL OTHER POWER SUPPLY EXPENSE			4,891,486	228,813,482	233,704,968	2,502,038	150,170,287	152,672,325	2,389,448	78,643,195	81,032,643
TOTAL PRODUCTION OPERATING EXP			15,036,337	391,676,417	406,712,754	9,084,322	257,057,235	266,141,557	5,952,015	134,619,182	140,571,197
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,399,268	2,399,268	0	1,574,640	1,574,640	0	824,628	824,628
1	561000	Load Dispatching	0	2,695,576	2,695,576	0	1,769,107	1,769,107	0	926,469	926,469
1	562000	Station Expense	0	454,673	454,673	0	298,402	298,402	0	156,271	156,271
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	399,664	399,664	0	262,299	262,299	0	137,365	137,365
1	565XXX	Transmission of Electricity by Others	0	17,152,672	17,152,672	0	11,257,299	11,257,299	0	5,895,373	5,895,373
1	566000	Miscellaneous Transmission Expense	0	2,476,985	2,476,985	0	1,625,645	1,625,645	0	851,340	851,340
1	567000	Rent	0	173,689	173,689	0	113,992	113,992	0	59,697	59,697
MAINTENANCE											
1	568000	Supervision & Engineering	2,715	931,710	934,425	2,280	611,481	613,761	435	320,229	320,664
1	569000	Structures	4,400	744,959	749,359	598	488,917	489,515	3,802	256,042	259,844
1	570000	Station Equipment	1,155	1,143,762	1,144,917	18	750,651	750,669	1,137	393,111	394,248
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	27,025	1,356,205	1,383,230	16,825	890,077	906,902	10,200	466,128	476,328
1	572000	Underground Lines	0	1,656	1,656	0	1,087	1,087	0	569	569
1	573000	Service Miscellaneous	15,348	90,382	105,730	14,734	59,318	74,052	614	31,064	31,678
TOTAL TRANSMISSION OPERATING EXP			50,643	30,021,201	30,071,844	34,455	19,702,915	19,737,370	16,188	10,318,286	10,334,474

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For Twelve Months Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	26,693,636	26,693,636	0	17,519,034	17,519,034	0	9,174,602	9,174,602
E-DEPX		Depreciation Expense-Transmission	0	11,477,814	11,477,814	0	7,532,889	7,532,889	0	3,944,925	3,944,925
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,158,781	1,158,781	0	760,508	760,508	0	398,273	398,273
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	453,334	0	453,334	453,334	0	453,334	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,260	142,325	0	68,740	68,740
99	407326	Amortization of Spokane River TDG	68,380	0	68,380	0	0	0	68,380	0	68,380
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,473	21,473	0	11,246	11,246
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	2,432,222	0	2,432,222	1,048,977	0	1,048,977	1,383,245	0	1,383,245
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	390,011	0	390,011	0	0	0	390,011	0	390,011
99	407380	Amortization of Wartsila Generators	63,829	0	63,829	63,829	0	63,829	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	580,226	580,226	0	303,860	303,860
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	290,395	0	290,395	290,395	0	290,395	0	0	0
99	407395	Optional Renewable Power Revenue Offset	220,025	0	220,025	173,263	0	173,263	46,762	0	46,762
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	(2,605,909)	0	(2,605,909)	(1,970,710)	0	(1,970,710)	(635,199)	0	(635,199)
99	407455	Amortization of Colstrip Refund	(116,657)	0	(116,657)	0	0	0	(116,657)	0	(116,657)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(978,867)	0	(978,867)	0	0	0	(978,867)	0	(978,867)
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	197,038	0	197,038	197,038	0	197,038	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,523)	(5,523)	0	(2,892)	(2,892)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	20,297,011	20,297,011	0	13,320,928	13,320,928	0	6,976,083	6,976,083
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,988,901	60,735,632	63,724,533	2,697,914	39,860,795	42,558,709	290,987	20,874,837	21,165,824
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	18,075,881	482,433,250	500,509,131	11,816,691	316,620,945	328,437,636	6,259,190	165,812,305	172,071,495

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	1,837,816	2,616,419	4,454,235	1,386,857	1,762,211	3,149,068	450,959	854,208	1,305,167
3	582000	Station Expense	660,666	61,018	721,684	337,180	41,097	378,277	323,486	19,921	343,407
3	583000	Overhead Line Expense	1,623,631	387,773	2,011,404	1,029,884	261,173	1,291,057	593,747	126,600	720,347
3	584000	Underground Line Expense	1,253,642	23	1,253,665	775,207	15	775,222	478,435	8	478,443
3	584100	Energy Storage Equipment	5,786	0	5,786	5,786	0	5,786	0	0	0
3	585000	Street Light & Signal System Operation Expense	11,484	0	11,484	8,231	0	8,231	3,253	0	3,253
3	586000	Meter Expense	1,805,564	65,677	1,871,241	1,413,626	44,235	1,457,861	391,938	21,442	413,380
3	587000	Customer Installations Expense	573,085	110,337	683,422	293,895	74,314	368,209	279,190	36,023	315,213
3	588000	Miscellaneous Distribution Expense	4,304,095	3,706,682	8,010,777	2,700,045	2,496,524	5,196,569	1,604,050	1,210,158	2,814,208
3	589000	Rent	59	304,760	304,819	59	205,262	205,321	0	99,498	99,498
		MAINTENANCE:									
3	590000	Supervision & Engineering	835,940	1,221,981	2,057,921	718,587	823,029	1,541,616	117,353	398,952	516,305
3	591000	Structures	426,306	8,200	434,506	233,590	5,523	239,113	192,716	2,677	195,393
3	592000	Station Equipment	798,382	158,033	956,415	604,270	106,438	710,708	194,112	51,595	245,707
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,632,924	5,321	9,638,245	6,393,598	3,584	6,397,182	3,239,326	1,737	3,241,063
3	594000	Underground Lines	775,738	0	775,738	527,746	0	527,746	247,992	0	247,992
3	595000	Line Transformers	305,339	114,351	419,690	253,227	77,018	330,245	52,112	37,333	89,445
3	596000	Street Light & Signal System Maintenance Exp	522,153	195	522,348	367,501	131	367,632	154,652	64	154,716
3	597000	Meters	20,862	0	20,862	13,291	0	13,291	7,571	0	7,571
3	598000	Miscellaneous Distribution Expense	752,500	457,830	1,210,330	547,334	308,358	855,692	205,166	149,472	354,638
		TOTAL DISTRIBUTION OPERATING EXP	26,145,972	9,218,600	35,364,572	17,609,914	6,208,912	23,818,826	8,536,058	3,009,688	11,545,746
E-DEPX		Depreciation Expense-Distribution	42,665,599	41,090	42,706,689	26,838,930	27,675	26,866,605	15,826,669	13,415	15,840,084
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	51,551,681	0	51,551,681	44,795,366	0	44,795,366	6,756,315	0	6,756,315
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	94,244,277	41,090	94,285,367	71,661,293	27,675	71,688,968	22,582,984	13,415	22,596,399
		TOTAL DISTRIBUTION EXPENSES	120,390,249	9,259,690	129,649,939	89,271,207	6,236,587	95,507,794	31,119,042	3,023,103	34,142,145

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	362,292	362,292	0	237,870	237,870	0	124,422	124,422
2	902000	Meter Reading Expenses	3,029,349	158,889	3,188,238	2,723,777	104,322	2,828,099	305,572	54,567	360,139
2	903XXX	Customer Records & Collection Expenses	1,680,624	7,830,531	9,511,155	1,076,151	5,141,292	6,217,443	604,473	2,689,239	3,293,712
2	904000	Uncollectible Accounts	0	3,116,393	3,116,393	0	2,046,130	2,046,130	0	1,070,263	1,070,263
2	905000	Misc Customer Accounts	0	296,126	296,126	0	194,427	194,427	0	101,699	101,699
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,709,973	11,764,231	16,474,204	3,799,928	7,724,041	11,523,969	910,045	4,040,190	4,950,235
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	22,117,902	454,766	22,572,668	15,744,264	298,586	16,042,850	6,373,638	156,180	6,529,818
2	909000	Advertising	22,780	912,225	935,005	22,780	598,940	621,720	0	313,285	313,285
2	910000	Misc Customer Service & Info Exp	0	172,681	172,681	0	113,377	113,377	0	59,304	59,304
TOTAL CUSTOMER SERVICE & INFO EXP			22,140,682	1,539,672	23,680,354	15,767,044	1,010,903	16,777,947	6,373,638	528,769	6,902,407
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	383,147	32,092,379	32,475,526	265,225	21,835,655	22,100,880	117,922	10,256,724	10,374,646
4	921000	Office Supplies & Expenses	141,986	4,124,216	4,266,202	141,986	2,806,117	2,948,103	0	1,318,099	1,318,099
4	922000	Admin Exp Transferred--Credit	0	(123,441)	(123,441)	0	(83,989)	(83,989)	0	(39,452)	(39,452)
4	923000	Outside Services Employed	120,956	7,864,095	7,985,051	65,270	5,350,730	5,416,000	55,686	2,513,365	2,569,051
4	924000	Property Insurance Premium	0	1,307,909	1,307,909	0	889,901	889,901	0	418,008	418,008
4	925XXX	Injuries and Damages	314	3,515,294	3,515,608	157	2,391,806	2,391,963	157	1,123,488	1,123,645
4	926XXX	Employee Pensions and Benefits	2,365	1,067,640	1,070,005	2,365	726,422	728,787	0	341,218	341,218
4	927000	Franchise Requirements	3,133	0	3,133	0	0	0	3,133	0	3,133
1	928000	Regulatory Commission Expenses	2,999,452	3,102,638	6,102,090	2,158,682	2,036,261	4,194,943	840,770	1,066,377	1,907,147
4	930000	Miscellaneous General Expenses	137,468	3,663,676	3,801,144	92,460	2,492,765	2,585,225	45,008	1,170,911	1,215,919
4	931000	Rents	9,481	1,064,493	1,073,974	5,281	724,281	729,562	4,200	340,212	344,412
4	935000	Maintenance of General Plant	1,012,993	9,798,263	10,811,256	619,899	6,666,738	7,286,637	393,094	3,131,525	3,524,619
TOTAL ADMIN & GEN OPERATING EXP			4,811,295	67,477,162	72,288,457	3,351,325	45,836,687	49,188,012	1,459,970	21,640,475	23,100,445

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended July 31, 2016		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,757,867	16,731,080	18,488,947	1,286,401	11,383,827	12,670,228	471,466	5,347,253	5,818,719
E-AMTX		Amortization Expense-General Plant - 303000	0	433,164	433,164	0	294,541	294,541	0	138,623	138,623
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	994,734	13,822,752	14,817,486	976,162	9,405,000	10,381,162	18,572	4,417,752	4,436,324
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	47,488	47,488	0	32,311	32,311	0	15,177	15,177
99	407229	Idaho Earnings Test Amortization	(2,655,050)	0	(2,655,050)	0	0	0	(2,655,050)	0	(2,655,050)
99	407468	Project Compass Deferral - ID	(1,274,350)	0	(1,274,350)	0	0	0	(1,274,350)	0	(1,274,350)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(1,176,799)	31,034,484	29,857,685	2,262,563	21,115,679	23,378,242	(3,439,362)	9,918,805	6,479,443
		TOTAL ADMIN & GENERAL EXPENSES	3,634,496	98,511,646	102,146,142	5,613,888	66,952,366	72,566,254	(1,979,392)	31,559,280	29,579,888
		TOTAL EXPENSES BEFORE FIT	168,951,281	603,508,489	772,459,770	126,268,758	398,544,842	524,813,600	42,682,523	204,963,647	247,646,170
		NET OPERATING INCOME (LOSS) BEFORE FIT			224,839,801			147,000,035			77,839,766
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(34,430,599)			(22,034,271)			(12,396,328)
E-FIT		DEFERRED FEDERAL INCOME TAX			96,989,554			62,699,994			34,289,560
E-FIT		AMORTIZED ITC - NOXON			(323,970)			(212,622)			(111,348)
		ELECTRIC NET OPERATING INCOME (LOSS)			162,604,816			106,546,934			56,057,882

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers - AMA	100.000%	65.657%	34.343%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.352%	32.648%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12A
For Twelve Months Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	14,611	977,935	992,546	13,411	641,819	655,230	1,200	336,116	337,316
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	31,255,586	31,255,586	0	20,513,041	20,513,041	0	10,742,545	10,742,545
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	5,023,809	5,023,809	0	3,297,126	3,297,126	0	1,726,683	1,726,683
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	4,636,567	4,636,567	0	3,042,979	3,042,979	0	1,593,588	1,593,588
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	275,260	275,260	0	180,653	180,653	0	94,607	94,607
1	456100	TRANSMISSION REVENUE OF OTHERS	0	10,151,784	10,151,784	0	6,662,616	6,662,616	0	3,489,168	3,489,168
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	1,610,887	1,610,887	0	1,057,225	1,057,225	0	553,662	553,662
1	456150	OTHER ELECTRIC REV-CT FUEL SAL	0	0	0	0	0	0	0	0	0
1	456160	OTHER ELECTRIC REV-RES OPTIM O	0	0	0	0	0	0	0	0	0
1	456311	CONTRA DECOUPLING DEFERRAL	0	0	0	0	0	0	0	0	0
1	456328	RESIDENTIAL DECOUPLING DEFERRE	15,027,126	0	15,027,126	11,785,250	0	11,785,250	3,241,876	0	3,241,876
1	456329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	3,966,983	0	3,966,983	2,093,395	0	2,093,395	1,873,588	0	1,873,588
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	1,173,608	1,173,608	0	770,239	770,239	0	403,369	403,369
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	41,012,256	41,012,256	0	26,916,344	26,916,344	0	14,095,912	14,095,912
TOTAL ACCOUNT 456			19,159,363	99,369,936	118,529,299	13,991,918	65,216,490	79,208,408	5,167,445	34,153,446	39,320,891

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	150,354,201	150,354,201	0	98,677,462	98,677,462	0	51,676,739	51,676,739
1	555030	Pwr Sup Exp - Clearwater Incremental	0	550	550	0	361	361	0	189	189
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	196,357	196,357	0	128,869	128,869	0	67,488	67,488
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	3,459,683	3,459,683	0	2,270,590	2,270,590	0	1,189,093	1,189,093
1	555710	Intercompany Purchase	0	1,610,887	1,610,887	0	1,057,225	1,057,225	0	553,662	553,662
TOTAL ACCOUNT 555			0	155,621,678	155,621,678	0	102,134,507	102,134,507	0	53,487,171	53,487,171

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,849,894	5,849,894	0	3,839,285	3,839,285	0	2,010,609	2,010,609
1	557010	Other Power Supply Expense - Financial	0	50,994,914	50,994,914	0	33,467,962	33,467,962	0	17,526,952	17,526,952
1	557150	Fuel - Economic Dispatch	0	(35,670,740)	(35,670,740)	0	(23,410,707)	(23,410,707)	0	(12,260,033)	(12,260,033)
1	557160	Power Supply Expense - Miscellaneous	602,591	658	603,249	602,591	432	603,023	0	226	226
99	557161	Unbilled Add-Ons	79,206	0	79,206	387,288	0	387,288	(308,082)	0	(308,082)
1	557165	Other Resource Costs-CAISO Charges	0	2,902	2,902	0	1,905	1,905	0	997	997
1	557170	Broker Fees - Power	0	406,589	406,589	0	266,844	266,844	0	139,745	139,745
1	557171	REC Broker Fees	40,891	26,848	67,739	40,891	17,620	58,511	0	9,228	9,228
1	557172	Trade Reporting	0	3,000	3,000	0	1,969	1,969	0	1,031	1,031
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	7,313,344	0	7,313,344	7,313,344	0	7,313,344	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	(3,895,884)	0	(3,895,884)	(3,895,884)	0	(3,895,884)	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	2,969,153	0	2,969,153	2,969,153	0	2,969,153	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(5,412,843)	0	(5,412,843)	(5,412,843)	0	(5,412,843)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,663,250	0	1,663,250	0	0	0	1,663,250	0	1,663,250
99	557390	Idaho PCA Amortization	713,076	0	713,076	0	0	0	713,076	0	713,076
1	557395	Optional Renewable Power Expense Offset	0	475	475	0	312	312	0	163	163
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,305,887	1,305,887	0	857,054	857,054	0	448,833	448,833
1	557711	Turbine Gas Bookout Offset	0	(1,305,887)	(1,305,887)	0	(857,054)	(857,054)	0	(448,833)	(448,833)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	50,664,300	50,664,300	0	33,250,980	33,250,980	0	17,413,320	17,413,320
TOTAL ACCOUNT 557			4,891,486	72,278,840	77,170,326	2,502,038	47,436,602	49,938,640	2,389,448	24,842,238	27,231,686

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	343,039	454,766	797,805	248,316	298,586	546,902	94,723	156,180	250,903
99	908600	Public Purpose Tariff Rider Expense Offset	21,782,502	0	21,782,502	15,504,748	0	15,504,748	6,277,754	0	6,277,754
99	908610	Limited Income Tax Refund Program	215,544	0	215,544	215,544	0	215,544	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(223,183)	0	(223,183)	(224,344)	0	(224,344)	1,161	0	1,161
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	22,117,902	454,766	22,572,668	15,744,264	298,586	16,042,850	6,373,638	156,180	6,529,818

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.657%	34.343%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended July 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.53%	52.53%
2	Cost of Debt		5.194%	5.155%
	Total Weighted Cost		2.728%	2.708%
E-APL	Net Rate Base	2,104,302,328	1,390,756,868	713,545,460
	Interest Deduction for FIT Calculation	57,262,658	37,939,847	19,322,811
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	997,299,571	671,813,635	325,485,936
E-OPS	Less: Operating & Maintenance Expense	584,592,185	387,187,681	197,404,504
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	116,018,893	79,509,625	36,509,268
E-OTX	Less: Taxes Other than FIT	71,848,692	58,116,294	13,732,398
	Net Operating Income Before FIT	224,839,801	147,000,035	77,839,766
E-INT	Less: Interest Expense	57,262,658	37,939,847	19,322,811
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,516)	141,516
E-SCM	Plus: Schedule M Adjustments	(218,568,031)	(141,059,791)	(77,508,240)
	Taxable Net Operating Income	(50,990,888)	(31,858,087)	(19,132,801)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(17,846,810)	(11,150,330)	(6,696,480)
1	Production Tax Credit	(144,484)	(94,825)	(49,659)
1	Investment Tax Credit - Noxon *	(16,439,305)	(10,789,116)	(5,650,189)
	Total Net Federal Income Tax	(34,430,599)	(22,034,271)	(12,396,328)
E-DTE	Deferred FIT	96,989,554	62,699,994	34,289,560
1	411400 Amortized Investment Tax Credit - Noxon	(323,970)	(212,622)	(111,348)
	Total Net FIT/Deferred FIT	62,234,985	40,453,101	21,781,884

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	45,445,195	70,405,807	115,851,002	29,128,489	46,955,786	76,084,275	16,316,706	23,450,021	39,766,727
12	997001 Contributions In Aid of Construction	0	6,031,893	6,031,893	0	3,970,795	3,970,795	0	2,061,098	2,061,098
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	2,217,026	2,217,026	0	1,508,464	1,508,464	0	708,562	708,562
99	997007 Idaho PCA	2,376,326	0	2,376,326	0	0	0	2,376,326	0	2,376,326
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	622,528	622,528	0	423,568	423,568	0	198,960	198,960
12	997016 Redemption Expense Amortization	0	1,270,951	1,270,951	0	836,667	836,667	0	434,284	434,284
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	(2,974,973)	0	(2,974,973)	(1,997,725)	0	(1,997,725)	(977,248)	0	(977,248)
99	997019 CSS Temporary Service Fees	(280,306)	0	(280,306)	(188,798)	0	(188,798)	(91,508)	0	(91,508)
4	997020 FAS87 Current Pension Accrual	0	5,516,701	5,516,701	0	3,753,563	3,753,563	0	1,763,138	1,763,138
99	997021 Wartsilla Generators Amortization	63,829	0	63,829	63,829	0	63,829	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	(18,943,161)	0	(18,943,161)	(13,827,697)	0	(13,827,697)	(5,115,464)	0	(5,115,464)
12	997032 Interest Rate Swaps	0	(6,291,006)	(6,291,006)	0	(4,141,369)	(4,141,369)	0	(2,149,637)	(2,149,637)
4	997033 BPA Residential Exchange	49,407	0	49,407	(178,086)	0	(178,086)	227,493	0	227,493
99	997034 Montana Hydro Settlement	1,037,288	0	1,037,288	676,604	0	676,604	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(250,337)	(250,337)	0	(164,296)	(164,296)	0	(86,041)	(86,041)
99	997043 Washington Deferred Power Costs	3,544,406	0	3,544,406	3,544,406	0	3,544,406	0	0	0
1	997044 Non-Monetary Power Costs	0	196,357	196,357	0	128,869	128,869	0	67,488	67,488
1	997045 Section 199 Manufacturing Deduction	0	(1,187,500)	(1,187,500)	0	(779,356)	(779,356)	0	(408,144)	(408,144)
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	(3,381,087)	(3,381,087)	0	(2,225,770)	(2,225,770)	0	(1,155,317)	(1,155,317)
11	997049 Tax Depreciation	0	(270,786,737)	(270,786,737)	0	(175,922,019)	(175,922,019)	0	(94,864,718)	(94,864,718)
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	40,891	40,891	0	27,822	27,822	0	13,069	13,069
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(116,657)	0	(116,657)	0	0	0	(116,657)	0	(116,657)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	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	512,736	0	512,736	684,741	0	684,741	(172,005)	0	(172,005)
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	453,334	0	453,334	453,334	0	453,334	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	6,062,479	6,062,479	0	3,938,611	3,938,611	0	2,123,868	2,123,868
4	997081 Deferred Compensation	0	(660,359)	(660,359)	0	(449,308)	(449,308)	0	(211,051)	(211,051)
4	997082 Meal Disallowances	0	535,675	535,675	0	364,473	364,473	0	171,202	171,202
4	997083 Paid Time Off	0	231,626	231,626	0	157,598	157,598	0	74,028	74,028
2	997084 Customer Uncollectibles	0	(3,049,277)	(3,049,277)	0	(2,002,064)	(2,002,064)	0	(1,047,213)	(1,047,213)
99	997088 Deferred O&M Colstrip & CS2	1,453,355	0	1,453,355	1,048,977	0	1,048,977	404,378	0	404,378
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	(3,454,539)	0	(3,454,539)	(3,454,539)	0	(3,454,539)	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	68,967	68,967	0	45,263	45,263	0	23,704	23,704
99	997100 WA REC Amort	934,830	0	934,830	934,830	0	934,830	0	0	0
1	997101 Repairs 481 (a)	0	(58,721,829)	(58,721,829)	0	(38,539,136)	(38,539,136)	0	(20,182,693)	(20,182,693)
1	997102 Amort Idaho Earnings Test (254229)	2,981,352	0	2,981,352	0	0	0	2,981,352	0	2,981,352
99	997103 Def Project Compass	(884,339)	0	(884,339)	0	0	0	(884,339)	0	(884,339)
99	997104 Spokane River TDG	358,775	0	358,775	290,395	0	290,395	68,380	0	68,380
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	32,148,157	(250,190,624)	(218,568,031)	20,437,347	(161,497,138)	(141,059,791)	11,185,246	(88,693,486)	(77,508,240)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers - AMA	100.000%	65.657%	34.343%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	11	Book Depreciation	100.000%	64.967%	35.033%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.830%	34.170%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	90,616,020	90,616,020	0	58,492,641	58,492,641	0	32,123,379	32,123,379
99	410100	Deferred Federal Income Tax Expense - Washin	4,911,477	0	4,911,477	4,911,477	0	4,911,477	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,052,863	0	2,052,863	0	0	0	2,052,863	0	2,052,863
	410100	Total	6,964,340	90,616,020	97,580,360	4,911,477	58,492,641	63,404,118	2,052,863	32,123,379	34,176,242
14	411100	Deferred Federal Income Tax Expense - Allocate	0	1,132,829	1,132,829	0	731,241	731,241	0	401,588	401,588
99	411100	Deferred Federal Income Tax Expense - Washin	(1,435,365)	0	(1,435,365)	(1,435,365)	0	(1,435,365)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(288,270)	0	(288,270)	0	0	0	(288,270)	0	(288,270)
	411100	Total	(1,723,635)	1,132,829	(590,806)	(1,435,365)	731,241	(704,124)	(288,270)	401,588	113,318
Total Deferred Federal Income Tax Expense			5,240,705	91,748,849	96,989,554	3,476,112	59,223,882	62,699,994	1,764,593	32,524,967	34,289,560

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.550%	35.450%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	19,485	19,485	0	12,788	12,788	0	6,697	6,697
1	408140	State Kwh Generation Tax	0	1,398,769	1,398,769	0	918,012	918,012	0	480,757	480,757
1	408150	R&P Property Tax--Production	0	13,781,256	13,781,256	0	9,044,638	9,044,638	0	4,736,618	4,736,618
1	408180	R&P Property Tax--Transmission	0	5,455,861	5,455,861	0	3,580,682	3,580,682	0	1,875,179	1,875,179
1	409100	State Income Tax--Montana & Oregon	0	(358,360)	(358,360)	0	(235,192)	(235,192)	0	(123,168)	(123,168)
TOTAL PRODUCTION & TRANSMISSION			0	20,297,011	20,297,011	0	13,320,928	13,320,928	0	6,976,083	6,976,083
DISTRIBUTION											
99	408110	State Excise Tax	19,749,090	0	19,749,090	19,749,090	0	19,749,090	0	0	0
99	408120	Municipal Occupation & License Tax	21,002,044	0	21,002,044	17,627,068	0	17,627,068	3,374,976	0	3,374,976
99	408160	Miscellaneous State or Local Tax--WA & ID	137	0	137	0	0	0	137	0	137
99	408170	R&P Property Tax--Distribution	10,410,083	0	10,410,083	7,419,208	0	7,419,208	2,990,875	0	2,990,875
99	409100	State Income Tax--Idaho	390,327	0	390,327	0	0	0	390,327	0	390,327
TOTAL DISTRIBUTION			51,551,681	0	51,551,681	44,795,366	0	44,795,366	6,756,315	0	6,756,315
TOTAL TAXES OTHER THAN FIT			51,551,681	20,297,011	71,848,692	44,795,366	13,320,928	58,116,294	6,756,315	6,976,083	13,732,398

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,733,334	8,733,334	0	5,731,687	5,731,687	0	3,001,647	3,001,647
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,312,600	1,312,600	0	687,400	687,400
1	182333	CDA Settlement Costs	0	1,241,975	1,241,975	0	815,108	815,108	0	426,867	426,867
1	182381	CDA Settlement Past Storage	0	33,558,417	33,558,417	0	22,024,389	22,024,389	0	11,534,028	11,534,028
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,909,502	29,512,206	0	15,139,716	15,139,716
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	16,840,878	16,994,057	153,179	11,206,497	11,359,676	0	5,634,381	5,634,381
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,126,341	71,723,796	76,850,137	5,031,845	48,800,871	53,832,716	94,496	22,922,925	23,017,421
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,061,880	4,061,880	0	2,763,703	2,763,703	0	1,298,177	1,298,177
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	38,102,631	38,102,631	0	25,925,030	25,925,030	0	12,177,601	12,177,601
		TOTAL INTANGIBLE PLANT	5,882,224	220,312,129	226,194,353	5,787,728	147,489,387	153,277,115	94,496	72,822,742	72,917,238
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,172	3,578,172	0	2,348,354	2,348,354	0	1,229,818	1,229,818
1	311XXX	Structures & Improvements	0	131,429,200	131,429,200	0	86,256,984	86,256,984	0	45,172,216	45,172,216
1	312000	Boiler Plant	0	175,409,061	175,409,061	0	115,120,967	115,120,967	0	60,288,094	60,288,094
1	313000	Generators	0	6,770	6,770	0	4,443	4,443	0	2,327	2,327
1	314000	Turbogenerator Units	0	54,639,453	54,639,453	0	35,859,873	35,859,873	0	18,779,580	18,779,580
1	315000	Accessory Electric Equipment	0	27,100,907	27,100,907	0	17,786,325	17,786,325	0	9,314,582	9,314,582
1	316000	Miscellaneous Power Plant Equipment	0	17,210,704	17,210,704	0	11,295,385	11,295,385	0	5,915,319	5,915,319
		TOTAL STEAM PRODUCTION PLANT	0	409,374,267	409,374,267	0	268,672,331	268,672,331	0	140,701,936	140,701,936
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,888,345	59,888,345	0	39,304,721	39,304,721	0	20,583,624	20,583,624
1	331XXX	Structures & Improvements	0	62,392,448	62,392,448	0	40,948,164	40,948,164	0	21,444,284	21,444,284
1	332XXX	Reservoirs, Dams, & Waterways	0	160,366,717	160,366,717	0	105,248,676	105,248,676	0	55,118,041	55,118,041
1	333000	Waterwheels, Turbines, & Generators	0	178,945,543	178,945,543	0	117,441,960	117,441,960	0	61,503,583	61,503,583
1	334000	Accessory Electric Equipment	0	43,376,968	43,376,968	0	28,468,304	28,468,304	0	14,908,664	14,908,664
1	335XXX	Miscellaneous Power Plant Equipment	0	9,718,483	9,718,483	0	6,378,240	6,378,240	0	3,340,243	3,340,243
1	336000	Roads, Railroads, & Bridges	0	2,682,973	2,682,973	0	1,760,835	1,760,835	0	922,138	922,138
		TOTAL HYDRAULIC PRODUCTION PLANT	0	517,371,477	517,371,477	0	339,550,900	339,550,900	0	177,820,577	177,820,577
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	594,062	594,062	0	311,106	311,106
1	341000	Structures & Improvements	0	16,802,901	16,802,901	0	11,027,744	11,027,744	0	5,775,157	5,775,157
1	342000	Fuel Holders, Producers, & Accessories	0	21,378,731	21,378,731	0	14,030,861	14,030,861	0	7,347,870	7,347,870
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,691,785	15,691,785	0	8,217,685	8,217,685
1	344000	Generators	0	208,456,034	208,456,034	0	136,809,695	136,809,695	0	71,646,339	71,646,339
1	344010	Generators - Solar	0	149,670	149,670	0	98,228	98,228	0	51,442	51,442
1	345000	Accessory Electric Equipment	0	20,685,091	20,685,091	0	13,575,625	13,575,625	0	7,109,466	7,109,466
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,795	21,795	0	11,414	11,414
1	346000	Miscellaneous Power Plant Equipment	0	1,752,549	1,752,549	0	1,150,198	1,150,198	0	602,351	602,351
		TOTAL OTHER PRODUCTION PLANT	0	294,072,823	294,072,823	0	192,999,993	192,999,993	0	101,072,830	101,072,830
		TOTAL PRODUCTION PLANT	0	1,220,818,567	1,220,818,567	0	801,223,224	801,223,224	0	419,595,343	419,595,343

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended July 31, 2016		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	21,626,750	21,626,750	0	14,193,636	14,193,636	0	7,433,114	7,433,114
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	21,966,413	21,966,413	0	14,416,557	14,416,557	0	7,549,856	7,549,856
1	353000	Station Equipment	0	244,202,690	244,202,690	0	160,270,225	160,270,225	0	83,932,465	83,932,465
1	354000	Towers & Fixtures	0	17,166,684	17,166,684	0	11,266,495	11,266,495	0	5,900,189	5,900,189
1	355000	Poles & Fixtures	0	194,217,361	194,217,361	0	127,464,854	127,464,854	0	66,752,507	66,752,507
1	356000	Overhead Conductors & Devices	0	130,617,516	130,617,516	0	85,724,276	85,724,276	0	44,893,240	44,893,240
1	357000	Underground Conduit	0	2,985,331	2,985,331	0	1,959,273	1,959,273	0	1,026,058	1,026,058
1	358000	Underground Conductors & Devices	0	2,341,135	2,341,135	0	1,536,487	1,536,487	0	804,648	804,648
1	359000	Roads & Trails	0	1,983,183	1,983,183	0	1,301,563	1,301,563	0	681,620	681,620
TOTAL TRANSMISSION PLANT			0	637,107,063	637,107,063	0	418,133,366	418,133,366	0	218,973,697	218,973,697
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	5,124,328	0	5,124,328	3,750,991	0	3,750,991	1,373,337	0	1,373,337
99	360400	Land Easements	2,445,304	0	2,445,304	345,762	0	345,762	2,099,542	0	2,099,542
99	360500	Land Ease Perpetual	45,981	0	45,981	0	0	0	45,981	0	45,981
99	361000	Structures & Improvements	20,478,789	0	20,478,789	13,982,073	0	13,982,073	6,496,716	0	6,496,716
3	362000	Station Equipment	123,449,309	2,085,819	125,535,128	79,538,805	1,404,841	80,943,646	43,910,504	680,978	44,591,482
99	363000	Energy Storage Equipment	2,594,937	0	2,594,937	2,594,937	0	2,594,937	0	0	0
99	364000	Poles, Towers, & Fixtures	336,416,358	0	336,416,358	213,753,581	0	213,753,581	122,662,777	0	122,662,777
99	365000	Overhead Conductors & Devices	214,322,040	0	214,322,040	133,982,365	0	133,982,365	80,339,675	0	80,339,675
99	366000	Underground Conduit	97,798,236	0	97,798,236	62,205,225	0	62,205,225	35,593,011	0	35,593,011
99	367000	Underground Conductors & Devices	172,806,375	0	172,806,375	111,439,497	0	111,439,497	61,366,878	0	61,366,878
99	368000	Line Transformers	233,146,093	0	233,146,093	158,813,020	0	158,813,020	74,333,073	0	74,333,073
99	369XXX	Services	150,964,490	0	150,964,490	98,322,975	0	98,322,975	52,641,515	0	52,641,515
99	370000	Meters	49,622,897	0	49,622,897	27,184,360	0	27,184,360	22,438,537	0	22,438,537
99	373XXX	Street Light & Signal Systems	48,678,628	0	48,678,628	31,729,249	0	31,729,249	16,949,379	0	16,949,379
TOTAL DISTRIBUTION PLANT			1,457,893,765	2,085,819	1,459,979,584	937,642,840	1,404,841	939,047,681	520,250,925	680,978	520,931,903
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,324,497	6,687,181	8,011,678	619,071	4,549,958	5,169,029	705,426	2,137,223	2,842,649
4	390XXX	Structures & Improvements	13,554,369	76,032,390	89,586,759	6,593,796	51,732,438	58,326,234	6,960,573	24,299,952	31,260,525
4	391XXX	Office Furniture & Equipment	3,458,722	52,442,309	55,901,031	3,373,774	35,681,747	39,055,521	84,948	16,760,562	16,845,510
4	392XXX	Transportation Equipment	25,101,869	14,157,866	39,259,735	18,208,269	9,633,012	27,841,281	6,893,600	4,524,854	11,418,454
4	393000	Stores Equipment	263,832	2,944,616	3,208,448	118,521	2,003,517	2,122,038	145,311	941,099	1,086,410
4	394000	Tools, Shop & Garage Equipment	1,997,165	10,698,933	12,696,098	952,680	7,279,554	8,232,234	1,044,485	3,419,379	4,463,864
4	394100	Electric Charging Stations	0	31,822	31,822	0	21,652	21,652	0	10,170	10,170
4	395000	Laboratory Equipment	260,374	697,593	957,967	221,946	474,642	696,588	38,428	222,951	261,379
4	396XXX	Power Operated Equipment	25,923,435	9,075,816	34,999,251	15,687,805	6,175,185	21,862,990	10,235,630	2,900,631	13,136,261
4	397XXX	Communications Equipment	21,190,362	74,071,207	95,261,569	12,619,170	50,398,049	63,017,219	8,571,192	23,673,158	32,244,350
4	398000	Miscellaneous Equipment	6,116	394,685	400,801	3,913	268,544	272,457	2,203	126,141	128,344
TOTAL GENERAL PLANT			93,080,741	247,234,418	340,315,159	58,398,945	168,218,298	226,617,243	34,681,796	79,016,120	113,697,916
TOTAL PLANT IN SERVICE			1,556,856,730	2,327,557,996	3,884,414,726	1,001,829,513	1,536,469,116	2,538,298,629	555,027,217	791,088,880	1,346,116,097

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended July 31, 2016		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(291,222,550)	(291,222,550)	0	(191,129,360)	(191,129,360)	0	(100,093,190)	(100,093,190)
E-ADEP		Hydro Production Plant	0	(139,189,054)	(139,189,054)	0	(91,349,776)	(91,349,776)	0	(47,839,278)	(47,839,278)
E-ADEP		Other Production Plant	0	(103,577,591)	(103,577,591)	0	(67,977,973)	(67,977,973)	0	(35,599,618)	(35,599,618)
E-ADEP		Transmission Plant	0	(202,904,149)	(202,904,149)	0	(133,165,993)	(133,165,993)	0	(69,738,156)	(69,738,156)
E-ADEP		Distribution Plant	(464,459,211)	(36,903)	(464,496,114)	(286,103,288)	(24,855)	(286,128,143)	(178,355,923)	(12,048)	(178,367,971)
E-ADEP		General Plant	(33,116,912)	(84,535,006)	(117,651,918)	(20,657,500)	(57,517,618)	(78,175,118)	(12,459,412)	(27,017,388)	(39,476,800)
TOTAL ACCUMULATED DEPRECIATION			(497,576,123)	(821,465,253)	(1,319,041,376)	(306,760,788)	(541,165,575)	(847,926,363)	(190,815,335)	(280,299,678)	(471,115,013)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(10,452,508)	(10,452,508)	0	(6,859,981)	(6,859,981)	0	(3,592,527)	(3,592,527)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(178,361)	0	(178,361)	(178,361)	0	(178,361)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,032,482)	(1,032,482)	0	(701,023)	(701,023)	0	(331,459)	(331,459)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,745,492)	(27,137,510)	(29,883,002)	(2,699,170)	(18,464,362)	(21,163,532)	(46,322)	(8,673,148)	(8,719,470)
E-AAAMT		General Plant - 390200, 396200	(120,778)	(251,519)	(372,297)	(117,217)	(171,134)	(288,351)	(3,561)	(80,385)	(83,946)
TOTAL ACCUMULATED AMORTIZATION			(3,044,631)	(38,874,019)	(41,918,650)	(2,994,748)	(26,196,500)	(29,191,248)	(49,883)	(12,677,519)	(12,727,402)
TOTAL ACCUMULATED DEPR/AMORT			(500,620,754)	(860,339,272)	(1,360,960,026)	(309,755,536)	(567,362,075)	(877,117,611)	(190,865,218)	(292,977,197)	(483,842,415)
NET ELECTRIC UTILITY PLANT before DFIT			1,056,235,976	1,467,218,724	2,523,454,700	692,073,977	969,107,041	1,661,181,018	364,161,999	498,111,683	862,273,682
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	(136,931)	(136,931)	0	(89,868)	(89,868)	0	(47,063)	(47,063)
12		ADFIT - Electric Plant In Service (282900)	0	(439,087,077)	(439,087,077)	0	(289,051,023)	(289,051,023)	0	(150,036,054)	(150,036,054)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(49,406,167)	(49,406,167)	0	(33,615,956)	(33,615,956)	0	(15,790,211)	(15,790,211)
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	(11,745,446)	(11,745,446)	0	(7,708,536)	(7,708,536)	0	(4,036,910)	(4,036,910)
1		ADFIT - CDA Settlement Costs (283333)	0	381,993	381,993	0	250,702	250,702	0	131,291	131,291
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,252,745)	(3,252,745)	0	(2,141,282)	(2,141,282)	0	(1,111,463)	(1,111,463)
TOTAL ACCUMULATED DFIT			0	(504,804,267)	(504,804,267)	0	(333,415,954)	(333,415,954)	0	(171,388,313)	(171,388,313)
NET ELECTRIC UTILITY PLANT			1,056,235,976	962,414,457	2,018,650,433	692,073,977	635,691,087	1,327,765,064	364,161,999	326,723,370	690,885,369

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.352%	32.648%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.830%	34.170%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-APL-12A

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	#####	962,414,457	2,018,650,433	692,073,977	635,691,087	1,327,765,064	364,161,999	326,723,370	690,885,369
	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	(659,244)	0	(659,244)	659,244	0	659,244
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)	(2,880,613)	0	(2,880,613)	(923,187)	0	(923,187)	(1,957,426)	0	(1,957,426)
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)	7,595,473	0	7,595,473	4,853,771	0	4,853,771	2,741,702	0	2,741,702
99	ADFIT - Kettle Falls Disallowed (190420)	158,748	0	158,748	158,748	0	158,748	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)	1,439,771	0	1,439,771	0	0	0	1,439,771	0	1,439,771
99	ADFIT - Boulder Park Disallowed (190040)	406,080	0	406,080	0	0	0	406,080	0	406,080
99	Investment in WNP3 Exchange Power (124900, 12493)	8,778,884	0	8,778,884	8,778,884	0	8,778,884	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,577,743)	0	(1,577,743)	(1,577,743)	0	(1,577,743)	0	0	0
99	CDA Lake Settlement - WA (182382)	735,238	0	735,238	735,238	0	735,238	0	0	0
99	CDA Lake Settlement - ID (186382)	144,550	0	144,550	0	0	0	144,550	0	144,550
99	ADFIT - CDA Lake Settlement - Direct (283382)	(307,927)	0	(307,927)	(257,334)	0	(257,334)	(50,593)	0	(50,593)
99	CDA CDR Fund - Direct (182324)	53,481	0	53,481	53,481	0	53,481	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	379,592	0	379,592	352,541	0	352,541	27,051	0	27,051
99	ADFIT - Spokane River Relicensing (283322)	(132,833)	0	(132,833)	(123,370)	0	(123,370)	(9,463)	0	(9,463)
99	Spokane River PM&Es (182323)	349,841	0	349,841	223,861	0	223,861	125,980	0	125,980
99	ADFIT - Spokane River PM&Es (283323)	(122,468)	0	(122,468)	(78,375)	0	(78,375)	(44,093)	0	(44,093)
99	Montana Riverbed Settlement (186360)	860,662	0	860,662	620,206	0	620,206	240,456	0	240,456
99	ADFIT - Montana Riverbed Settlement (283365)	(301,652)	0	(301,652)	(217,493)	0	(217,493)	(84,159)	0	(84,159)
99	Lancaster Generation (182312)	75,556	0	75,556	75,556	0	75,556	0	0	0
99	ADFIT - Lancaster Generation (283312)	(26,444)	0	(26,444)	(26,444)	0	(26,444)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,556	0	59,556	0	0	0	59,556	0	59,556
4	Customer Advances (252000)	(2,059,415)	(250)	(2,059,665)	(541,848)	(170)	(542,018)	(1,517,567)	(80)	(1,517,647)
99	Customer Deposits (235199)	(1,645,001)	0	(1,645,001)	(1,645,001)	0	(1,645,001)	0	0	0
C-WKC	Working Capital	57,326,453	23,732,885	81,059,338	57,326,453	0	57,326,453	0	23,732,885	23,732,885
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	61,919,260	23,732,635	85,651,895	62,991,974	(170)	62,991,804	(1,072,714)	23,732,805	22,660,091
	NET RATE BASE	#####	986,147,092	2,104,302,328	755,065,951	635,690,917	1,390,756,868	363,089,285	350,456,175	713,545,460

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	Production/Transmission Ratio	65.630%	34.370%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3	Direct Distribution Operating Expe	67.352%	32.648%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.040%	31.960%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		602,746	602,746		315,654	315,654		
1	Misc Intangible Plt (303000)	ED-AN	240,381	240,381		240,381	240,381		157,762	157,762		82,619	82,619		
Total Production/Transmission			1,158,781	1,158,781		1,158,781	1,158,781		760,508	760,508		398,273	398,273		
Distribution															
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153					
	Misc Intangible Plt (303000)	ED-WA	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					
General Plant - 303000															
7,4		CD-AA	596,597	425,529	119,069	51,999	425,529	425,529		289,530	289,530		135,999	135,999	
9,1		CD-AN	9,729	7,635	2,094		7,635	7,635		5,011	5,011		2,624	2,624	
		GD-ID	11,767		11,767										
		GD-WA	24,862		24,862										
		GD-OR	14,593			14,593									
Total General Plant - 303000			657,548	433,164	157,792	66,592	433,164	433,164		294,541	294,541		138,623	138,623	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	18,579,592	13,252,080	3,708,115	1,619,397	13,252,080	13,252,080		9,016,715	9,016,715		4,235,365	4,235,365	
9,4		CD-AN	9,161	7,190	1,971		7,190	7,190		4,892	4,892		2,298	2,298	
9,4		CD-ID	17,615	13,825	3,790		13,825	13,825				13,825		13,825	
4		ED-AN	563,482	563,482			563,482	563,482		383,393	383,393		180,089	180,089	
		ED-ID	4,747	4,747			4,747	4,747				4,747		4,747	
		ED-WA	976,162	976,162			976,162	976,162	976,162	976,162					
8		GD-AA	334,690		233,058	101,632									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX			20,485,449	14,817,486	3,946,934	1,721,029	994,734	13,822,752	14,817,486	976,162	9,405,000	10,381,162	18,572	4,417,752	4,436,324
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	28,489	28,489			28,489	28,489		19,384	19,384		9,105	9,105	
		GD-OR	0			0									
Total General Plant - 390200, 396200			55,126	47,488	5,316	2,322	47,488	47,488		32,311	32,311		15,177	15,177	
Total Amortization Expense			22,384,129	16,483,916	4,110,270	1,789,943	1,021,731	15,462,185	16,483,916	1,003,159	10,492,360	11,495,519	18,572	4,969,825	4,988,397

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(291,222,550)	(291,222,550)			(291,222,550)	(291,222,550)		(191,129,360)	(191,129,360)		(100,093,190)	(100,093,190)	
1	Hydro (ED-AN)	(139,189,054)	(139,189,054)			(139,189,054)	(139,189,054)		(91,349,776)	(91,349,776)		(47,839,278)	(47,839,278)	
1	Other (ED-AN)	(103,577,591)	(103,577,591)			(103,577,591)	(103,577,591)		(67,977,973)	(67,977,973)		(35,599,618)	(35,599,618)	
Total Electric Production		(533,989,195)	(533,989,195)			(533,989,195)	(533,989,195)		(350,457,109)	(350,457,109)		(183,532,086)	(183,532,086)	
Electric Transmission														
1	ED-AN	(202,904,149)	(202,904,149)			(202,904,149)	(202,904,149)		(133,165,993)	(133,165,993)		(69,738,156)	(69,738,156)	
Total Electric Transmissic		(202,904,149)	(202,904,149)			(202,904,149)	(202,904,149)		(133,165,993)	(133,165,993)		(69,738,156)	(69,738,156)	
Electric Distribution														
3	ED-AN	(36,903)	(36,903)			(36,903)	(36,903)		(24,855)	(24,855)		(12,048)	(12,048)	
	ED-ID	(178,355,923)	(178,355,923)			(178,355,923)	(178,355,923)					(178,355,923)	(178,355,923)	
	ED-WA	(286,103,288)	(286,103,288)			(286,103,288)	(286,103,288)	(286,103,288)						
Total Electric Distribution		(464,496,114)	(464,496,114)			(464,459,211)	(36,903)	(464,496,114)	(286,103,288)	(24,855)	(286,128,143)	(178,355,923)	(12,048)	(178,367,971)
Gas Underground Storage														
	GD-AN	(14,153,729)	(14,153,729)											
	GD-OR	(758,346)		(758,346)										
Total Gas Underground S		(14,912,075)		(14,153,729)	(758,346)									
Gas Distribution														
	GD-AN	(1,578,530)	(1,578,530)											
	GD-ID	(64,003,297)	(64,003,297)											
	GD-WA	(124,785,129)	(124,785,129)											
	GD-OR	(97,896,937)		(97,896,937)										
Total Gas Distribution		(288,263,893)		(190,366,956)	(97,896,937)									
General Plant														
4	ED-AN	(42,096,814)	(42,096,814)			(42,096,814)	(42,096,814)		(28,642,672)	(28,642,672)		(13,454,142)	(13,454,142)	
	ED-ID	(8,084,801)	(8,084,801)			(8,084,801)	(8,084,801)					(8,084,801)	(8,084,801)	
	ED-WA	(18,371,299)	(18,371,299)			(18,371,299)	(18,371,299)	(18,371,299)						
7,4	CD-AA	(46,860,715)	(33,423,874)	(9,352,461)	(4,084,380)		(33,423,874)	(33,423,874)		(22,741,604)	(22,741,604)		(10,682,270)	(10,682,270)
9,4	CD-AN	(11,485,695)	(9,014,318)	(2,471,377)			(9,014,318)	(9,014,318)		(6,133,342)	(6,133,342)		(2,880,976)	(2,880,976)
9	CD-ID	(5,573,960)	(4,374,611)	(1,199,349)		(4,374,611)	(4,374,611)					(4,374,611)	(4,374,611)	
9	CD-WA	(2,912,989)	(2,286,201)	(626,788)		(2,286,201)	(2,286,201)	(2,286,201)			(2,286,201)			
8	GD-AA	(1,945,838)	(1,354,965)	(590,873)										
	GD-AN	(2,155,755)	(2,155,755)											
	GD-ID	(1,501,660)	(1,501,660)											
	GD-WA	(5,128,425)	(5,128,425)											
	GD-OR	(4,401,096)		(4,401,096)										
Total General Plant		(150,519,047)	(117,651,918)	(23,790,780)	(9,076,349)	(33,116,912)	(84,535,006)	(117,651,918)	(20,657,500)	(57,517,618)	(78,175,118)	(12,459,412)	(27,017,388)	(39,476,800)
Total Accumulated Depr		(1,655,084,473)	(1,319,041,376)	(228,311,465)	(107,731,632)	(497,576,123)	(821,465,253)	(1,319,041,376)	(306,760,788)	(541,165,575)	(847,926,363)	(190,815,335)	(280,299,678)	(471,115,013)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	Production/Transmission Ratio	65.630%		34.370%				
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3	Direct Distribution Operating Expense	67.352%		32.648%				
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.040%		31.960%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12A
For Twelve Months Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(9,299,487)	(9,299,487)			(9,299,487)	(9,299,487)		(6,103,253)	(6,103,253)		(3,196,234)	(3,196,234)	
1	Misc Intangible Plt (3030 ED-AN)	(1,153,021)	(1,153,021)			(1,153,021)	(1,153,021)		(756,728)	(756,728)		(396,293)	(396,293)	
Total Production/Transmission		(10,452,508)	(10,452,508)			(10,452,508)	(10,452,508)		(6,859,981)	(6,859,981)		(3,592,527)	(3,592,527)	
Distribution														
	Franchises (302000) ED-WA	(147,248)	(147,248)			(147,248)	(147,248)		(147,248)	(147,248)				
	Misc Intangible Plt (3030 ED-WA)	(31,113)	(31,113)			(31,113)	(31,113)		(31,113)	(31,113)				
Total Distribution		(178,361)	(178,361)			(178,361)	(178,361)		(178,361)	(178,361)				
General Plant - 303000														
7,4	CD-AA	(1,361,593)	(971,170)	(271,747)	(118,676)	(971,170)	(971,170)		(660,784)	(660,784)		(310,386)	(310,386)	
9,1	CD-AN	(78,122)	(61,312)	(16,810)		(61,312)	(61,312)		(40,239)	(40,239)		(21,073)	(21,073)	
	GD-ID	(58,223)		(58,223)										
	GD-WA	(143,638)		(143,638)										
	GD-OR	(75,257)			(75,257)									
Total General Plant - 303000		(1,716,833)	(1,032,482)	(490,418)	(193,933)	(1,032,482)	(1,032,482)		(701,023)	(701,023)		(331,459)	(331,459)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(36,886,760)	(26,309,851)	(7,361,858)	(3,215,051)	(26,309,851)	(26,309,851)		(17,901,223)	(17,901,223)		(8,408,628)	(8,408,628)	
9,4	CD-AN	(26,189)	(20,554)	(5,635)		(20,554)	(20,554)		(13,985)	(13,985)		(6,569)	(6,569)	
9	CD-ID	(35,601)	(27,941)	(7,660)		(27,941)	(27,941)					(27,941)	(27,941)	
4	ED-AN	(807,105)	(807,105)			(807,105)	(807,105)		(549,154)	(549,154)		(257,951)	(257,951)	
	ED-ID	(18,381)	(18,381)			(18,381)	(18,381)					(18,381)	(18,381)	
	ED-WA	(2,699,170)	(2,699,170)			(2,699,170)	(2,699,170)		(2,699,170)	(2,699,170)				
8	GD-AA	(1,300,968)		(905,916)	(395,052)									
	GD-AN	(4,323)		(4,323)										
	GD-OR	(462)			(462)									
Total Misc IT Intangible Plant - 3031XX		(41,778,959)	(29,883,002)	(8,285,392)	(3,610,565)	(2,745,492)	(27,137,510)	(29,883,002)	(2,699,170)	(18,464,362)	(21,163,532)	(46,322)	(8,673,148)	(8,719,470)
Gas Underground Storage														
	GD-AN	(240,106)		(240,106)										
Total Gas Underground Storage		(240,106)		(240,106)										
General Plant - 390200, 396200														
7,4	CD-AA	(246,115)	(175,545)	(49,119)	(21,451)		(175,545)	(175,545)		(119,441)	(119,441)		(56,104)	(56,104)
9	CD-ID	(4,537)	(3,561)	(976)		(3,561)	(3,561)					(3,561)	(3,561)	
9	CD-WA	(8,332)	(6,539)	(1,793)		(6,539)	(6,539)		(6,539)	(6,539)				
4	ED-AN	(75,974)	(75,974)			(75,974)	(75,974)		(51,693)	(51,693)		(24,281)	(24,281)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)		(110,678)	(110,678)				
	GD-WA	(1,863)		(1,863)										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(447,499)	(372,297)	(53,751)	(21,451)	(120,778)	(251,519)	(372,297)	(117,217)	(171,134)	(288,351)	(3,561)	(80,385)	(83,946)
Total Accumulated Amortization		(54,814,266)	(41,918,650)	(9,069,667)	(3,825,949)	(3,044,631)	(38,874,019)	(41,918,650)	(2,994,748)	(26,196,500)	(29,191,248)	(49,883)	(12,677,519)	(12,727,402)

Allocation Ratios:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99	GD-OR / AS	848,709	0	0	0	0	0	0	0	0	848,709	0	848,709
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,015,669	0	0	6,430,516	6,430,516	0	0	1,799,347	1,799,347	0	785,806	785,806
9	CD-WA / ID / AN	1,506,695	605,461	343,147	233,891	1,182,499	165,994	94,078	64,124	324,196	0	0	0
	TOTAL ACCOUNT	12,246,901	619,072	705,426	6,687,181	8,011,679	643,158	94,078	1,863,471	2,600,707	848,709	785,806	1,634,515
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,449,675	1,049,753	2,160,475	4,239,447	7,449,675	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,240,582	0	0	0	0	2,240,582	0	0	2,240,582	0	0	0
99	GD-OR / AS	3,581,798	0	0	0	0	0	0	0	0	3,581,798	0	3,581,798
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	89,733,093	0	0	64,003,026	64,003,026	0	0	17,908,931	17,908,931	0	7,821,136	7,821,136
9	CD-WA / ID / AN	23,105,714	5,544,042	4,800,097	7,789,918	18,134,057	1,519,962	1,316,001	2,135,694	4,971,657	0	0	0
	TOTAL ACCOUNT	126,110,862	6,593,795	6,960,572	76,032,391	89,586,758	3,760,544	1,316,001	20,044,625	25,121,170	3,581,798	7,821,136	11,402,934
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	9,493,737	3,343,509	14,039	6,136,189	9,493,737	0	0	0	0	0	0	0
99	GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	630,288	0	0	0	0	0	0	438,895	438,895	0	191,393	191,393
7	CD-AA	64,816,097	0	0	46,230,729	46,230,729	0	0	12,935,997	12,935,997	0	5,649,371	5,649,371
9	CD-WA / ID / AN	224,974	30,266	70,909	75,391	176,566	8,298	19,441	20,669	48,408	0	0	0
	TOTAL ACCOUNT	75,171,746	3,373,775	84,948	52,442,309	55,901,032	8,298	19,441	13,402,211	13,429,950	0	5,840,764	5,840,764
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	34,313,705	16,480,612	5,998,402	11,834,691	34,313,705	0	0	0	0	0	0	0
99	GD-WA / ID / AN	10,665,710	0	0	0	0	6,880,770	2,304,187	1,480,753	10,665,710	0	0	0
99	GD-OR / AS	3,676,092	0	0	0	0	0	0	0	0	3,676,092	0	3,676,092
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	588,415	0	0	419,693	419,693	0	0	117,436	117,436	0	51,286	51,286
9	CD-WA / ID / AN	5,767,282	1,727,656	895,198	1,903,482	4,526,336	473,656	245,429	521,861	1,240,946	0	0	0
	TOTAL ACCOUNT	55,011,204	18,208,268	6,893,600	14,157,866	39,259,734	7,354,426	2,549,616	2,120,050	12,024,092	3,676,092	51,286	3,727,378

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	393000	Stores Equipment										
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0
99		GD-WA / ID / AN	84,433	0	0	0	0	84,433	0	0	84,433	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	3,577,769	107,781	130,566	2,569,594	2,807,941	29,549	35,796	704,483	769,828	0
		TOTAL ACCOUNT	4,119,935	118,520	145,311	2,944,616	3,208,447	113,982	35,796	704,483	854,261	57,227
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	3,505,749	933,616	281,483	2,290,650	3,505,749	0	0	0	0	0
99		GD-WA / ID / AN	2,690,862	0	0	0	0	1,962,532	364,491	363,839	2,690,862	0
99		GD-OR / AS	972,287	0	0	0	0	0	0	0	0	972,287
8		GD-AA	2,716,349	0	0	0	0	0	0	1,891,502	1,891,502	0
7		CD-AA	11,527,577	0	0	8,222,159	8,222,159	0	0	2,300,674	2,300,674	0
9		CD-WA / ID / AN	1,233,629	19,063	763,002	186,124	968,189	5,226	209,186	51,028	265,440	0
		TOTAL ACCOUNT	22,646,453	952,679	1,044,485	10,698,933	12,696,097	1,967,758	573,677	4,607,043	7,148,478	972,287
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	31,822	0	0	31,822	31,822	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	31,822	0	0	31,822	31,822	0	0	0	0	0
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	660,482	219,322	37,590	403,570	660,482	0	0	0	0	0
99		GD-WA / ID / AN	156,386	0	0	0	0	20,491	6,683	129,212	156,386	0
99		GD-OR / AS	72,789	0	0	0	0	0	0	0	0	72,789
8		GD-AA	242,208	0	0	0	0	0	0	168,659	168,659	0
7		CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0
9		CD-WA / ID / AN	55,814	2,624	838	40,343	43,805	719	230	11,060	12,009	0
		TOTAL ACCOUNT	1,543,342	221,946	38,428	697,593	957,967	21,210	6,913	379,914	408,037	72,789
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	33,376,141	15,432,824	9,893,884	8,049,433	33,376,141	0	0	0	0	0
99		GD-WA / ID / AN	4,682,064	0	0	0	0	2,912,261	939,309	830,494	4,682,064	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	376,943	376,943	0	0	105,474	105,474	0
9		CD-WA / ID / AN	1,587,818	254,981	341,746	649,441	1,246,168	69,906	93,693	178,051	341,650	0
		TOTAL ACCOUNT	40,218,336	15,687,805	10,235,630	9,075,817	34,999,252	2,982,167	1,033,002	1,114,019	5,129,188	43,834

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

AVISTA UTILITIES

Electric Copy

***** ELECTRIC *****

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

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

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	61,261,983	11,922,863	5,380,475	43,958,645	61,261,983	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,239,179	0	0	0	0	695,412	543,767	0	1,239,179	0	0	
99		GD-OR / AS	1,226,741	0	0	0	0	0	0	0	0	1,226,741	0	
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	
7		CD-AA	34,350,210	0	0	24,500,631	24,500,631	0	0	6,855,615	6,855,615	0	2,993,964	
9		CD-WA/ ID / AN	12,103,199	696,307	3,190,717	5,611,930	9,498,954	190,900	874,771	1,538,574	2,604,245	0	0	
		TOTAL ACCOUNT	111,174,244	12,619,170	8,571,192	74,071,206	95,261,568	886,312	1,418,538	9,085,607	11,390,457	1,226,741	3,295,478	4,522,219
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	83,958	0	2,203	81,755	83,958	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	433,240	0	0	309,013	309,013	0	0	86,466	86,466	0	37,761	
9		CD-WA/ ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	
		TOTAL ACCOUNT	529,543	3,913	2,203	394,686	400,802	1,073	0	87,540	88,613	2,367	37,761	40,128
		TOTAL GENERAL PLANT	448,804,388	58,398,943	34,681,795	247,234,420	340,315,158	17,738,928	7,047,062	53,408,963	78,194,953	10,481,844	19,812,433	30,294,277

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,458,821	153,179	0	10,305,642	10,458,821	0	0	0	0	0		
99		GD-WA / ID / AN	1,627,617	0	0	0	0	1,022,594	605,023	0	1,627,617	0		
99		GD-OR / AS	784,935	0	0	0	0	0	0	0	0	784,935		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	8,948,958	0	0	6,382,934	6,382,934	0	0	1,786,033	1,786,033	0		
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0		
		TOTAL ACCOUNT	22,014,389	153,179	0	16,840,879	16,994,058	1,022,594	605,023	1,827,788	3,455,405	784,935	779,991	1,564,926
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,887,643	5,031,845	23,524	2,832,274	7,887,643	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	2,021,252	0	0	0	0	0	0	1,407,479	1,407,479	0	613,773	
7		CD-AA	96,534,914	0	0	68,854,493	68,854,493	0	0	19,266,438	19,266,438	0	8,413,983	
9		CD-WA / ID / AN	137,612	0	70,972	37,030	108,002	0	19,458	10,152	29,610	0	0	
		TOTAL ACCOUNT	106,581,421	5,031,845	94,496	71,723,797	76,850,138	0	19,458	20,684,069	20,703,527	0	9,027,756	9,027,756
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,322	0	0	0	0	0	0	4,322	4,322	0	0	
99		GD-OR / AS	462	0	0	0	0	0	0	0	0	462	462	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	5,694,810	0	0	4,061,880	4,061,880	0	0	1,136,570	1,136,570	0	496,360	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,699,594	0	0	4,061,880	4,061,880	0	0	1,140,892	1,140,892	462	496,360	496,822
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	53,420,397	0	0	38,102,632	38,102,632	0	0	10,661,643	10,661,643	0	4,656,122	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	53,420,397	0	0	38,102,632	38,102,632	0	0	10,661,643	10,661,643	0	4,656,122	4,656,122
	TOTAL		187,715,801	5,185,024	94,496	130,729,188	136,008,708	1,022,594	624,481	34,314,392	35,961,467	785,397	14,960,229	15,745,626

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%	71.326%	19.958%	8.716%
E-ALL	8	Gas North/Oregon 4-Fact	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-12A
For Twelve Months Ended July 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(68,575,664)	(48,912,278)	(13,686,331)	(5,977,055)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(629,295)	(493,890)	(135,405)	0
7	283750	CD-AA	(2,184,188)	(1,557,894)	(435,920)	(190,374)
		Total	<u>(71,389,147)</u>	<u>(50,964,062)</u>	<u>(14,257,656)</u>	<u>(6,167,429)</u>

ALLOCATION RATIOS:

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

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

Report ID: C-WKC-12A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			2,628,981	2,628,981					2,628,981
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			405	405					405
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			819	819					819
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			74	74					74
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	71,412,263	28,423,573		99,835,836	57,326,453	23,732,885	14,085,810	4,690,688	
TOTAL		71,412,263	28,423,573	2,630,279	102,466,115	57,326,453	23,732,885	14,085,810	4,690,688	2,630,279

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