

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended March 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	162,093,387	106,210,099	55,883,288
	Adjustments			
	Adjusted Net Operating Income (Loss)	162,093,387	106,210,099	55,883,288
E-APL	Electric Net Rate Base	2,149,990,496	1,418,543,254	731,447,242
	RATE OF RETURN	7.539%	7.487%	7.640%

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-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended March 31, 2016 Ending Balance 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 Percent	3-01-2016 thru 03-31-2016	374,210 100.000%	245,754 65.673%	128,456 34.327%
3	E-OPS	Direct Distribution Operating Expense Percent	04-01-2015 thru 03-31-2016	27,431,272 100.000%	18,367,014 66.956%	9,064,258 33.044%
	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-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended March 31, 2016 Ending Balance 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-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended March 31, 2016 Ending Balance 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

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended March 31, 2016

Ending Balance Basis

Report ID:

E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		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%
		Total Percentages		400.000%	313.930%	86.070%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.482%	21.518%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	3-01-2016 thru 03-31-2016	1,012,592,264	666,610,014	345,982,250	
				100.000%	65.832%	34.168%	
11		Book Depreciation Percent	04-01-2015 thru 03-31-2016	96,532,859	62,608,010	33,924,849	
				100.000%	64.857%	35.143%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended March 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	3-01-2016 thru 03-31-2016	2,566,325,599 100.000%	1,691,659,976 65.918%	874,665,623 34.082%
13	E-PLT	Net Electric General Plant Percent	3-01-2016 thru 03-31-2016	227,024,338 100.000%	151,240,710 66.619%	75,783,628 33.381%
14		Net Allocated Schedule M's Percent	04-01-2015 thru 03-31-2016	-211,991,619 100.000%	-136,439,936 64.361%	-75,551,683 35.639%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended March 31, 2016	
Ending Balance 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	338,477,609	0	338,477,609	228,719,784	0	228,719,784	109,757,825	0	109,757,825
99	442200	Commercial - Firm & Int.	308,809,095	0	308,809,095	218,885,873	0	218,885,873	89,923,222	0	89,923,222
1	442300	Industrial	109,708,303	0	109,708,303	62,788,653	0	62,788,653	46,919,650	0	46,919,650
99	444000	Public Street & Highway Lighting	7,643,480	0	7,643,480	5,152,238	0	5,152,238	2,491,242	0	2,491,242
99	448000	Interdepartmental Revenue	1,192,165	0	1,192,165	934,610	0	934,610	257,555	0	257,555
99	499XXX	Unbilled Revenue	1,813,891	0	1,813,891	1,542,281	0	1,542,281	271,610	0	271,610
		TOTAL SALES TO ULTIMATE CUSTOMERS	767,644,543	0	767,644,543	518,023,439	0	518,023,439	249,621,104	0	249,621,104
1	447XXX	Sales for Resale	0	129,771,850	129,771,850	0	85,169,265	85,169,265	0	44,602,585	44,602,585
		TOTAL SALES OF ELECTRICITY	767,644,543	129,771,850	897,416,393	518,023,439	85,169,265	603,192,704	249,621,104	44,602,585	294,223,689
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(4,571,200)	0	(4,571,200)	(2,372,813)	0	(2,372,813)	(2,198,387)	0	(2,198,387)
99	451000	Miscellaneous Service Revenue	307,818	0	307,818	190,725	0	190,725	117,093	0	117,093
1	453000	Sales of Water & Water Power	0	396,338	396,338	0	260,117	260,117	0	136,221	136,221
1	454000	Rent from Electric Property	2,558,896	95,404	2,654,300	1,576,578	62,614	1,639,192	982,318	32,790	1,015,108
1	456XXX	Other Electric Revenues	7,596,608	98,123,622	105,720,230	5,164,838	64,398,533	69,563,371	2,431,770	33,725,089	36,156,859
		TOTAL OTHER OPERATING REVENUE	5,892,122	98,615,364	104,507,486	4,559,328	64,721,264	69,280,592	1,332,794	33,894,100	35,226,894
		TOTAL ELECTRIC REVENUE	773,536,665	228,387,214	1,001,923,879	522,582,767	149,890,529	672,473,296	250,953,898	78,496,685	329,450,583

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended March 31, 2016		
Ending Balance 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	2,205	280,639	282,844	2,205	184,183	186,388	0	96,456	96,456
1	501XXX	Fuel	0	31,679,753	31,679,753	0	20,791,422	20,791,422	0	10,888,331	10,888,331
1	502000	Steam Expense	0	5,146,234	5,146,234	0	3,377,473	3,377,473	0	1,768,761	1,768,761
1	505000	Electric Expense	0	1,229,910	1,229,910	0	807,190	807,190	0	422,720	422,720
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,335,126	3,335,126	0	2,188,843	2,188,843	0	1,146,283	1,146,283
1	507000	Rent	0	34,723	34,723	0	22,789	22,789	0	11,934	11,934
MAINTENANCE											
1	510000	Supervision & Engineering	0	589,418	589,418	0	386,835	386,835	0	202,583	202,583
1	511000	Structures	0	729,278	729,278	0	478,625	478,625	0	250,653	250,653
1	512000	Boiler Plant	0	4,857,196	4,857,196	0	3,187,778	3,187,778	0	1,669,418	1,669,418
1	513000	Electric Plant	0	664,200	664,200	0	435,914	435,914	0	228,286	228,286
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	903,005	903,005	0	592,642	592,642	0	310,363	310,363
TOTAL STEAM POWER GENERATION EXP			2,205	49,449,482	49,451,687	2,205	32,453,694	32,455,899	0	16,995,788	16,995,788
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,360,629	2,360,629	0	1,549,281	1,549,281	0	811,348	811,348
1	536000	Water for Power	0	1,299,772	1,299,772	0	853,040	853,040	0	446,732	446,732
1	537000	Hydraulic Expense	4,277,441	2,859,764	7,137,205	2,775,054	1,876,863	4,651,917	1,502,387	982,901	2,485,288
1	538000	Electric Expense	0	6,715,932	6,715,932	0	4,407,666	4,407,666	0	2,308,266	2,308,266
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	843,168	843,168	0	553,371	553,371	0	289,797	289,797
1	540000	Rent	0	1,280,433	1,280,433	0	840,348	840,348	0	440,085	440,085
1	540100	MT Trust Funds Land Settlement Rents	5,674,493	0	5,674,493	3,688,322	0	3,688,322	1,986,171	0	1,986,171
MAINTENANCE											
1	541000	Supervision & Engineering	0	1,605,857	1,605,857	0	1,053,924	1,053,924	0	551,933	551,933
1	542000	Structures	0	352,645	352,645	0	231,441	231,441	0	121,204	121,204
1	543000	Reservoirs, Dams, & Waterways	0	1,029,841	1,029,841	0	675,885	675,885	0	353,956	353,956
1	544000	Electric Plant	0	2,635,307	2,635,307	0	1,729,552	1,729,552	0	905,755	905,755
1	545000	Miscellaneous Hydraulic Plant	0	669,548	669,548	0	439,424	439,424	0	230,124	230,124
TOTAL HYDRO POWER GENERATION EXP			9,951,934	21,652,896	31,604,830	6,463,376	14,210,795	20,674,171	3,488,558	7,442,101	10,930,659
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,303,222	1,303,222	0	855,305	855,305	0	447,917	447,917
1	547XXX	Fuel	0	94,975,930	94,975,930	0	62,332,703	62,332,703	0	32,643,227	32,643,227
1	548000	Generation Expense	0	2,230,878	2,230,878	0	1,464,125	1,464,125	0	766,753	766,753
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	438,941	438,941	0	288,077	288,077	0	150,864	150,864
1	550000	Rent	0	(33,315)	(33,315)	0	(21,865)	(21,865)	0	(11,450)	(11,450)
MAINTENANCE											
1	551000	Supervision & Engineering	0	482,598	482,598	0	316,729	316,729	0	165,869	165,869
1	552000	Structures	0	109,731	109,731	0	72,016	72,016	0	37,715	37,715
1	553000	Generating & Electric Equipment	0	2,174,485	2,174,485	0	1,427,115	1,427,115	0	747,370	747,370
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	248,696	248,696	0	163,219	163,219	0	85,477	85,477
TOTAL OTHER POWER GENERATION EXP			0	101,931,166	101,931,166	0	66,897,424	66,897,424	0	35,033,742	35,033,742

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended March 31, 2016	
Ending Balance 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	159,999,115	159,999,115	0	105,007,419	105,007,419	0	54,991,696	54,991,696
1	556000	System Control & Load Dispatching	0	966,486	966,486	0	634,305	634,305	0	332,181	332,181
E-557	557XXX	Other Expense	1,636,511	73,222,973	74,859,484	(2,656,151)	48,056,237	45,400,086	4,292,662	25,166,736	29,459,398
TOTAL OTHER POWER SUPPLY EXPENSE			1,636,511	234,188,574	235,825,085	(2,656,151)	153,697,961	151,041,810	4,292,662	80,490,613	84,783,275
TOTAL PRODUCTION OPERATING EXP			11,590,650	407,222,118	418,812,768	3,809,430	267,259,874	271,069,304	7,781,220	139,962,244	147,743,464
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,288,015	2,288,015	0	1,501,624	1,501,624	0	786,391	786,391
1	561000	Load Dispatching	0	2,639,141	2,639,141	0	1,732,068	1,732,068	0	907,073	907,073
1	562000	Station Expense	0	507,697	507,697	0	333,202	333,202	0	174,495	174,495
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	377,485	377,485	0	247,743	247,743	0	129,742	129,742
1	565XXX	Transmission of Electricity by Others	0	17,457,163	17,457,163	0	11,457,136	11,457,136	0	6,000,027	6,000,027
1	566000	Miscellaneous Transmission Expense	0	2,450,993	2,450,993	0	1,608,587	1,608,587	0	842,406	842,406
1	567000	Rent	0	156,212	156,212	0	102,522	102,522	0	53,690	53,690
MAINTENANCE											
1	568000	Supervision & Engineering	2,875	894,659	897,534	2,280	587,165	589,445	595	307,494	308,089
1	569000	Structures	6,834	737,046	743,880	637	483,723	484,360	6,197	253,323	259,520
1	570000	Station Equipment	2,015	1,256,977	1,258,992	97	824,954	825,051	1,918	432,023	433,941
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	28,914	1,169,832	1,198,746	16,868	767,761	784,629	12,046	402,071	414,117
1	572000	Underground Lines	3,046	773	3,819	0	507	507	3,046	266	3,312
1	573000	Service Miscellaneous	17,496	103,350	120,846	17,475	67,829	85,304	21	35,521	35,542
TOTAL TRANSMISSION OPERATING EXP			61,180	30,039,343	30,100,523	37,357	19,714,821	19,752,178	23,823	10,324,522	10,348,345

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended March 31, 2016	
Ending Balance 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	26,246,184	26,246,184	0	17,225,371	17,225,371	0	9,020,813	9,020,813
E-DEPX		Depreciation Expense-Transmission	0	11,201,813	11,201,813	0	7,351,750	7,351,750	0	3,850,063	3,850,063
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,158,594	1,158,594	0	760,385	760,385	0	398,209	398,209
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	906,667	0	906,667	906,667	0	906,667	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River 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	29,306	0	29,306	0	0	0	29,306	0	29,306
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	2,348,646	0	2,348,646	1,005,957	0	1,005,957	1,342,689	0	1,342,689
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	167,148	0	167,148	0	0	0	167,148	0	167,148
99	407380	Amortization of Wartsila Generators	114,873	0	114,873	114,873	0	114,873	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	220,566	0	220,566	173,127	0	173,127	47,439	0	47,439
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	(110,781)	0	(110,781)	0	0	0	(110,781)	0	(110,781)
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	(5,451,057)	0	(5,451,057)	(3,937,086)	0	(3,937,086)	(1,513,971)	0	(1,513,971)
99	407455	Amortization of Colstrip Refund	(49,996)	0	(49,996)	0	0	0	(49,996)	0	(49,996)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(854,041)	0	(854,041)	0	0	0	(854,041)	0	(854,041)
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	(11,862)	0	(11,862)	(11,862)	0	(11,862)	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	20,982,906	20,982,906	0	13,771,081	13,771,081	0	7,211,825	7,211,825
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	287,244	60,697,887	60,985,131	983,859	39,836,023	40,819,882	(696,615)	20,861,864	20,165,249
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	11,939,074	497,959,348	509,898,422	4,830,646	326,810,718	331,641,364	7,108,428	171,148,630	178,257,058

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended March 31, 2016	
Ending Balance 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	1,735,336	2,761,322	4,496,658	1,290,622	1,848,871	3,139,493	444,714	912,451	1,357,165
3	582000	Station Expense	693,288	76,244	769,532	344,991	51,050	396,041	348,297	25,194	373,491
3	583000	Overhead Line Expense	1,499,905	441,470	1,941,375	916,456	295,591	1,212,047	583,449	145,879	729,328
3	584000	Underground Line Expense	1,298,084	23	1,298,107	840,009	15	840,024	458,075	8	458,083
3	584100	Energy Storage Equipment	11,033	0	11,033	11,033	0	11,033	0	0	0
3	585000	Street Light & Signal System Operation Expense	9,447	0	9,447	6,738	0	6,738	2,709	0	2,709
3	586000	Meter Expense	1,954,263	74,111	2,028,374	1,546,928	49,622	1,596,550	407,335	24,489	431,824
3	587000	Customer Installations Expense	553,062	110,573	663,635	293,134	74,035	367,169	259,928	36,538	296,466
3	588000	Miscellaneous Distribution Expense	4,523,463	3,552,171	8,075,634	2,786,589	2,378,392	5,164,981	1,736,874	1,173,779	2,910,653
3	589000	Rent	1	295,441	295,442	1	197,815	197,816	0	97,626	97,626
		MAINTENANCE:									
3	590000	Supervision & Engineering	831,968	1,385,074	2,217,042	709,111	927,390	1,636,501	122,857	457,684	580,541
3	591000	Structures	393,893	8,157	402,050	206,002	5,462	211,464	187,891	2,695	190,586
3	592000	Station Equipment	911,814	169,948	1,081,762	709,095	113,790	822,885	202,719	56,158	258,877
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	10,495,377	(23,403)	10,471,974	6,904,023	(15,670)	6,888,353	3,591,354	(7,733)	3,583,621
3	594000	Underground Lines	791,905	0	791,905	545,732	0	545,732	246,173	0	246,173
3	595000	Line Transformers	339,098	243,533	582,631	266,800	163,060	429,860	72,298	80,473	152,771
3	596000	Street Light & Signal System Maintenance Exp	593,298	195	593,493	398,691	131	398,822	194,607	64	194,671
3	597000	Meters	24,358	0	24,358	16,526	0	16,526	7,832	0	7,832
3	598000	Miscellaneous Distribution Expense	771,679	493,323	1,265,002	574,533	330,309	904,842	197,146	163,014	360,160
		TOTAL DISTRIBUTION OPERATING EXP	27,431,272	9,588,182	37,019,454	18,367,014	6,419,863	24,786,877	9,064,258	3,168,319	12,232,577
E-DEPX		Depreciation Expense-Distribution	41,518,832	41,090	41,559,922	26,018,953	27,512	26,046,465	15,499,879	13,578	15,513,457
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	52,195,623	0	52,195,623	44,998,315	0	44,998,315	7,197,308	0	7,197,308
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	93,741,452	41,090	93,782,542	71,044,265	27,512	71,071,777	22,697,187	13,578	22,710,765
		TOTAL DISTRIBUTION EXPENSES	121,172,724	9,629,272	130,801,996	89,411,279	6,447,375	95,858,654	31,761,445	3,181,897	34,943,342

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	357,488	357,488	0	234,773	234,773	0	122,715	122,715
2	902000	Meter Reading Expenses	2,988,545	191,608	3,180,153	2,665,414	125,835	2,791,249	323,131	65,773	388,904
E-903	903XXX	Customer Records & Collection Expenses	1,377,592	7,830,537	9,208,129	877,932	5,142,549	6,020,481	499,660	2,687,988	3,187,648
2	904000	Uncollectible Accounts	0	3,073,477	3,073,477	0	2,018,445	2,018,445	0	1,055,032	1,055,032
2	905000	Misc Customer Accounts	0	278,699	278,699	0	183,030	183,030	0	95,669	95,669
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,366,137	11,731,809	16,097,946	3,543,346	7,704,632	11,247,978	822,791	4,027,177	4,849,968
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	23,321,611	498,761	23,820,372	16,895,233	327,551	17,222,784	6,426,378	171,210	6,597,588
2	909000	Advertising	15,994	893,421	909,415	15,901	586,736	602,637	93	306,685	306,778
2	910000	Misc Customer Service & Info Exp	0	149,774	149,774	0	98,361	98,361	0	51,413	51,413
TOTAL CUSTOMER SERVICE & INFO EXP			23,337,605	1,541,956	24,879,561	16,911,134	1,012,648	17,923,782	6,426,471	529,308	6,955,779
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	406,474	31,719,829	32,126,303	277,223	21,582,172	21,859,395	129,251	10,137,657	10,266,908
4	921000	Office Supplies & Expenses	135,798	4,171,523	4,307,321	135,798	2,838,304	2,974,102	0	1,333,219	1,333,219
4	922000	Admin Exp Transferred--Credit	0	(121,211)	(121,211)	0	(82,472)	(82,472)	0	(38,739)	(38,739)
4	923000	Outside Services Employed	142,732	8,704,860	8,847,592	71,516	5,922,787	5,994,303	71,216	2,782,073	2,853,289
4	924000	Property Insurance Premium	0	1,330,199	1,330,199	0	905,067	905,067	0	425,132	425,132
4	925XXX	Injuries and Damages	43,870	3,331,509	3,375,379	43,713	2,266,759	2,310,472	157	1,064,750	1,064,907
4	926XXX	Employee Pensions and Benefits	0	950,285	950,285	0	646,574	646,574	0	303,711	303,711
4	927000	Franchise Requirements	3,814	0	3,814	0	0	0	3,814	0	3,814
1	928000	Regulatory Commission Expenses	3,103,875	3,039,955	6,143,830	2,187,532	1,995,122	4,182,654	916,343	1,044,833	1,961,176
4	930000	Miscellaneous General Expenses	136,854	3,549,266	3,686,120	91,257	2,414,921	2,506,178	45,597	1,134,345	1,179,942
4	931000	Rents	8,735	1,049,379	1,058,114	4,535	713,997	718,532	4,200	335,382	339,582
4	935000	Maintenance of General Plant	1,018,178	9,738,449	10,756,627	626,587	6,626,041	7,252,628	391,591	3,112,408	3,503,999
TOTAL ADMIN & GEN OPERATING EXP			5,000,330	67,464,043	72,464,373	3,438,161	45,829,272	49,267,433	1,562,169	21,634,771	23,196,940

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended March 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,724,020	15,701,871	17,425,891	1,269,127	10,683,553	11,952,680	454,893	5,018,318	5,473,211
E-AMTX		Amortization Expense-General Plant - 303000	0	431,305	431,305	0	293,276	293,276	0	138,029	138,029
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,033,090	13,781,241	14,814,331	1,016,789	9,376,756	10,393,545	16,301	4,404,485	4,420,786
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	32,566	32,566	0	22,158	22,158	0	10,408	10,408
99	407229	Idaho Earnings Test Amortization	(2,703,410)	0	(2,703,410)	0	0	0	(2,703,410)	0	(2,703,410)
99	407468	Project Compass Deferral - ID	(2,232,797)	0	(2,232,797)	0	0	0	(2,232,797)	0	(2,232,797)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(2,179,097)	29,946,983	27,767,886	2,285,916	20,375,743	22,661,659	(4,465,013)	9,571,240	5,106,227
		TOTAL ADMIN & GENERAL EXPENSES	2,821,233	97,411,026	100,232,259	5,724,077	66,205,015	71,929,092	(2,902,844)	31,206,011	28,303,167
		TOTAL EXPENSES BEFORE FIT	163,636,773	618,273,411	781,910,184	120,420,482	408,180,388	528,600,870	43,216,291	210,093,023	253,309,314
		NET OPERATING INCOME (LOSS) BEFORE FIT			220,013,695			143,872,426			76,141,269
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(18,649,150)			(11,950,054)			(6,699,096)
E-FIT		DEFERRED FEDERAL INCOME TAX			76,809,124			49,769,674			27,039,450
E-FIT		AMORTIZED ITC - NOXON			(239,666)			(157,293)			(82,373)
		ELECTRIC NET OPERATING INCOME (LOSS)			162,093,387			106,210,099			55,883,288

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.673%	34.327%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.956%	33.044%
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-456-12E
For Twelve Months Ended March 31, 2016	
Ending Balance 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	15,734	1,020,593	1,036,327	14,734	669,815	684,549	1,000	350,778	351,778
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	26,948,468	26,948,468	0	17,686,280	17,686,280	0	9,262,188	9,262,188
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	2,667,990	2,667,990	0	1,751,002	1,751,002	0	916,988	916,988
1	456016	OTHER ELECTRIC REV-RESOURCE OP	97,500	3,496,816	3,594,316	97,500	2,294,960	2,392,460	0	1,201,856	1,201,856
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	12,134	12,134	0	7,964	7,964	0	4,170	4,170
1	456100	TRANSMISSION REVENUE OF OTHERS	0	10,101,162	10,101,162	0	6,629,393	6,629,393	0	3,471,769	3,471,769
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	2,063,122	2,063,122	0	1,354,027	1,354,027	0	709,095	709,095
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	456328	RESIDENTIAL DECOUPLING DEFERRE	9,369,113	0	9,369,113	7,798,162	0	7,798,162	1,570,951	0	1,570,951
1	456329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	(2,036,382)	0	(2,036,382)	(2,845,420)	0	(2,845,420)	809,038	0	809,038
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	928,944	928,944	0	609,666	609,666	0	319,278	319,278
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	47,632,149	47,632,149	0	31,260,979	31,260,979	0	16,371,170	16,371,170
TOTAL ACCOUNT 456			7,596,608	98,123,622	105,720,230	5,164,838	64,398,534	69,563,372	2,431,770	33,725,088	36,156,858

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-555-12E
For Twelve Months Ended March 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	154,303,878	154,303,878	0	101,269,635	101,269,635	0	53,034,243	53,034,243
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	107,843	107,843	0	70,777	70,777	0	37,066	37,066
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	3,958,121	3,958,121	0	2,597,715	2,597,715	0	1,360,406	1,360,406
1	555710	Intercompany Purchase	0	1,628,723	1,628,723	0	1,068,931	1,068,931	0	559,792	559,792
TOTAL ACCOUNT 555			0	159,999,115	159,999,115	0	105,007,419	105,007,419	0	54,991,696	54,991,696

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-557-12E
For Twelve Months Ended March 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,927,462	5,927,462	0	3,890,193	3,890,193	0	2,037,269	2,037,269
1	557010	Other Power Supply Expense - Financial	0	43,968,377	43,968,377	0	28,856,446	28,856,446	0	15,111,931	15,111,931
1	557150	Fuel - Economic Dispatch	0	(36,801,798)	(36,801,798)	0	(24,153,020)	(24,153,020)	0	(12,648,778)	(12,648,778)
1	557160	Power Supply Expense - Miscellaneous	(281,726)	1,076	(280,650)	54,056	706	54,762	(335,782)	370	(335,412)
99	557161	Unbilled Add-Ons	10,299	0	10,299	302,832	0	302,832	(292,533)	0	(292,533)
1	557170	Broker Fees - Power	0	427,908	427,908	0	280,836	280,836	0	147,072	147,072
1	557171	REC Broker Fees	50,766	35,318	86,084	50,766	23,179	73,945	0	12,139	12,139
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	6,106,750	0	6,106,750	6,106,750	0	6,106,750	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	(6,363,002)	0	(6,363,002)	(6,363,002)	0	(6,363,002)	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	2,315,290	0	2,315,290	2,315,290	0	2,315,290	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(5,620,341)	0	(5,620,341)	(5,620,341)	0	(5,620,341)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,230,937	0	1,230,937	0	0	0	1,230,937	0	1,230,937
99	557390	Idaho PCA Amortization	3,368,836	0	3,368,836	0	0	0	3,368,836	0	3,368,836
1	557395	Optional Renewable Power Expense Offset	0	650	650	0	427	427	0	223	223
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,556,308	2,556,308	0	1,677,705	1,677,705	0	878,603	878,603
1	557711	Turbine Gas Bookout Offset	0	(2,556,308)	(2,556,308)	0	(1,677,705)	(1,677,705)	0	(878,603)	(878,603)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	59,659,855	59,659,855	0	39,154,763	39,154,763	0	20,505,092	20,505,092
TOTAL ACCOUNT 557			1,636,511	73,222,973	74,859,484	(2,656,151)	48,056,237	45,400,086	4,292,662	25,166,736	29,459,398

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 ACCOUNTING EXPENSE	E-903-12E
For Twelve Months Ended March 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,377,592	7,830,537	9,208,129	877,932	5,142,549	6,020,481	499,660	2,687,988	3,187,648
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 903	1,377,592	7,830,537	9,208,129	877,932	5,142,549	6,020,481	499,660	2,687,988	3,187,648

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.673%	34.327%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.918%	34.082%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended March 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	358,664	498,761	857,425	249,015	327,551	576,566	109,649	171,210	280,859
99	908600	Public Purpose Tariff Rider Expense Offset	22,800,694	0	22,800,694	16,490,587	0	16,490,587	6,310,107	0	6,310,107
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	(53,291)	0	(53,291)	(59,913)	0	(59,913)	6,622	0	6,622
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	23,321,611	498,761	23,820,372	16,895,233	327,551	17,222,784	6,426,378	171,210	6,597,588

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.673%	34.327%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended March 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.29%	52.29%
2	Cost of Debt		5.227%	5.192%
	Total Weighted Cost		2.733%	2.715%
E-APL	Net Rate Base	2,149,990,496	1,418,543,254	731,447,242
	Interest Deduction for FIT Calculation	58,627,580	38,768,787	19,858,793
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended March 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,001,923,879	672,473,296	329,450,583
E-OPS	Less: Operating & Maintenance Expense	599,374,625	394,047,552	205,327,073
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	109,357,030	75,783,922	33,573,108
E-OTX	Less: Taxes Other than FIT	73,178,529	58,769,396	14,409,133
	Net Operating Income Before FIT	220,013,695	143,872,426	76,141,269
E-INT	Less: Interest Expense	58,627,580	38,768,787	19,858,793
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,516)	141,516
E-SCM	Plus: Schedule M Adjustments	(167,312,277)	(108,307,685)	(59,004,592)
	Taxable Net Operating Income	(5,926,162)	(3,062,530)	(2,863,632)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(2,074,157)	(1,071,886)	(1,002,271)
1	Production Tax Credit	(135,688)	(89,052)	(46,636)
1	Investment Tax Credit - Noxon *	(16,439,305)	(10,789,116)	(5,650,189)
	Total Net Federal Income Tax	(18,649,150)	(11,950,054)	(6,699,096)
E-DTE	Deferred FIT	76,809,124	49,769,674	27,039,450
1	411400 Amortized Investment Tax Credit - Noxon	(239,666)	(157,293)	(82,373)
	Total Net FIT/Deferred FIT	57,920,308	37,662,327	20,257,981

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-12E
For Twelve Months Ended March 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	44,302,939	68,594,664	112,897,603	28,331,866	45,740,761	74,072,627	15,971,073	22,853,903	38,824,976
12	997001 Contributions In Aid of Construction	0	6,205,440	6,205,440	0	4,090,502	4,090,502	0	2,114,938	2,114,938
2	997002 Injuries and Damages	0	(15,000)	(15,000)	0	(9,851)	(9,851)	0	(5,149)	(5,149)
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(110,781)	0	(110,781)	0	0	0	(110,781)	0	(110,781)
4	997005 FAS106 Current Retiree Medical Accrual	0	1,910,426	1,910,426	0	1,299,854	1,299,854	0	610,572	610,572
99	997007 Idaho PCA	4,599,773	0	4,599,773	0	0	0	4,599,773	0	4,599,773
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(11,276)	(11,276)	0	(7,400)	(7,400)	0	(3,876)	(3,876)
4	997015 Airplane Lease Payments	0	623,170	623,170	0	424,005	424,005	0	199,165	199,165
12	997016 Redemption Expense Amortization	0	1,268,872	1,268,872	0	836,415	836,415	0	432,457	432,457
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	463,877	0	463,877	281,444	0	281,444	182,433	0	182,433
99	997019 CSS Temporary Service Fees	(100,706)	0	(100,706)	(60,226)	0	(60,226)	(40,480)	0	(40,480)
4	997020 FAS87 Current Pension Accrual	0	5,989,431	5,989,431	0	4,075,209	4,075,209	0	1,914,222	1,914,222
99	997021 Wartsilla Generators Amortization	114,873	0	114,873	114,873	0	114,873	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	(7,349,214)	0	(7,349,214)	(4,969,225)	0	(4,969,225)	(2,379,989)	0	(2,379,989)
12	997032 Interest Rate Swaps	0	(6,365,068)	(6,365,068)	0	(4,195,726)	(4,195,726)	0	(2,169,342)	(2,169,342)
4	997033 BPA Residential Exchange	(263,757)	0	(263,757)	(409,618)	0	(409,618)	145,861	0	145,861
99	997034 Montana Hydro Settlement	1,037,304	0	1,037,304	676,620	0	676,620	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(269,551)	(269,551)	0	(176,906)	(176,906)	0	(92,645)	(92,645)
99	997043 Washington Deferred Power Costs	(211,381)	0	(211,381)	(211,381)	0	(211,381)	0	0	0
1	997044 Non-Monetary Power Costs	0	107,843	107,843	0	70,777	70,777	0	37,066	37,066
1	997045 Section 199 Manufacturing Deduction	0	(1,937,500)	(1,937,500)	0	(1,271,581)	(1,271,581)	0	(665,919)	(665,919)
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	(2,620,141)	(2,620,141)	0	(1,727,145)	(1,727,145)	0	(892,996)	(892,996)
11	997049 Tax Depreciation	0	(236,478,060)	(236,478,060)	0	(153,372,575)	(153,372,575)	0	(83,105,485)	(83,105,485)
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	50,766	50,766	0	34,541	34,541	0	16,225	16,225
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(49,996)	0	(49,996)	0	0	0	(49,996)	0	(49,996)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended March 31, 2016	
Ending Balance 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	387,309	0	387,309	536,254	0	536,254	(148,945)	0	(148,945)
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	906,667	0	906,667	906,667	0	906,667	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	6,470,766	6,470,766	0	4,196,745	4,196,745	0	2,274,021	2,274,021
4	997081 Deferred Compensation	0	(1,464,908)	(1,464,908)	0	(996,723)	(996,723)	0	(468,185)	(468,185)
4	997082 Meal Disallowances	0	509,534	509,534	0	346,687	346,687	0	162,847	162,847
4	997083 Paid Time Off	0	467,030	467,030	0	317,767	317,767	0	149,263	149,263
2	997084 Customer Uncollectibles	0	(878,352)	(878,352)	0	(576,840)	(576,840)	0	(301,512)	(301,512)
99	997088 Deferred O&M Colstrip & CS2	1,494,605	0	1,494,605	1,005,957	0	1,005,957	488,648	0	488,648
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	(4,902,351)	0	(4,902,351)	(4,902,351)	0	(4,902,351)	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	(1,065,433)	0	(1,065,433)	2,372,813	0	2,372,813	(3,438,246)	0	(3,438,246)
1	997099 Kettle Falls Diesel Leak	0	(499,440)	(499,440)	0	(327,782)	(327,782)	0	(171,658)	(171,658)
99	997100 WA REC Amort	1,603,356	0	1,603,356	1,603,356	0	1,603,356	0	0	0
1	997101 Repairs 481 (a)	0	(51,894,695)	(51,894,695)	0	(34,058,488)	(34,058,488)	0	(17,836,207)	(17,836,207)
1	997102 Amort Idaho Earnings Test (254229)	2,934,421	0	2,934,421	0	0	0	2,934,421	0	2,934,421
99	997103 Def Project Compass	(2,065,649)	0	(2,065,649)	0	0	0	(2,065,649)	0	(2,065,649)
99	997104 Spokane River TDG	319,701	0	319,701	290,395	0	290,395	29,306	0	29,306
1	997106 Investment Tax Credit	0	(2,672,377)	(2,672,377)	0	(1,753,881)	(1,753,881)	0	(918,496)	(918,496)
	TOTAL SCHEDULE M ADJUSTMENTS	46,425,290	(211,991,619)	(167,312,277)	28,132,249	(136,439,934)	(108,307,685)	16,547,093	(75,551,685)	(59,004,592)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.673%	34.327%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	11	Book Depreciation	100.000%	64.857%	35.143%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.918%	34.082%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended March 31, 2016	
Ending Balance 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	75,887,805	75,887,805	0	48,842,150	48,842,150	0	27,045,655	27,045,655
99	410100	Deferred Federal Income Tax Expense - Washin	2,550,686	0	2,550,686	2,550,686	0	2,550,686	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	360,868	0	360,868	0	0	0	360,868	0	360,868
	410100	Total	2,911,554	75,887,805	78,799,359	2,550,686	48,842,150	51,392,836	360,868	27,045,655	27,406,523
14	411100	Deferred Federal Income Tax Expense - Allocate	0	588,260	588,260	0	378,610	378,610	0	209,650	209,650
99	411100	Deferred Federal Income Tax Expense - Washin	(2,001,772)	0	(2,001,772)	(2,001,772)	0	(2,001,772)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(576,723)	0	(576,723)	0	0	0	(576,723)	0	(576,723)
	411100	Total	(2,578,495)	588,260	(1,990,235)	(2,001,772)	378,610	(1,623,162)	(576,723)	209,650	(367,073)
Total Deferred Federal Income Tax Expense			333,059	76,476,065	76,809,124	548,914	49,220,760	49,769,674	(215,855)	27,255,305	27,039,450

E-ALL	14	Net Allocated Schedule M's	100.000%	64.361%	35.639%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC TAXES OTHER THAN FIT		E-OTX-12E
For Twelve Months Ended March 31, 2016		
Ending Balance 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	1,420,225	1,420,225	0	932,094	932,094	0	488,131	488,131
1	408150	R&P Property Tax--Production	0	14,111,113	14,111,113	0	9,261,123	9,261,123	0	4,849,990	4,849,990
1	408180	R&P Property Tax--Transmission	0	5,515,764	5,515,764	0	3,619,996	3,619,996	0	1,895,768	1,895,768
1	409100	State Income Tax--Montana & Oregon	0	(83,681)	(83,681)	0	(54,920)	(54,920)	0	(28,761)	(28,761)
TOTAL PRODUCTION & TRANSMISSION			0	20,982,906	20,982,906	0	13,771,081	13,771,081	0	7,211,825	7,211,825
DISTRIBUTION											
99	408110	State Excise Tax	19,826,186	0	19,826,186	19,826,186	0	19,826,186	0	0	0
99	408120	Municipal Occupation & License Tax	21,338,201	0	21,338,201	17,904,442	0	17,904,442	3,433,759	0	3,433,759
99	408160	Miscellaneous State or Local Tax--WA & ID	124	0	124	0	0	0	124	0	124
99	408170	R&P Property Tax--Distribution	10,319,658	0	10,319,658	7,267,687	0	7,267,687	3,051,971	0	3,051,971
99	409100	State Income Tax--Idaho	711,454	0	711,454	0	0	0	711,454	0	711,454
TOTAL DISTRIBUTION			52,195,623	0	52,195,623	44,998,315	0	44,998,315	7,197,308	0	7,197,308
TOTAL TAXES OTHER THAN FIT			52,195,623	20,982,906	73,178,529	44,998,315	13,771,081	58,769,396	7,197,308	7,211,825	14,409,133

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-12E
For Twelve Months Ended March 31, 2016	
Ending Balance 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	8,700,000	8,700,000	0	5,709,810	5,709,810	0	2,990,190	2,990,190
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	1,236,522	1,236,522	0	811,529	811,529	0	424,993	424,993
1	182381	CDA Settlement Past Storage	0	33,411,070	33,411,070	0	21,927,685	21,927,685	0	11,483,385	11,483,385
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,909,502	29,512,206	0	15,139,716	15,139,716
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	16,877,547	17,030,726	153,179	11,231,164	11,384,343	0	5,646,383	5,646,383
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,096,363	41,698,765	46,795,128	4,997,744	28,371,840	33,369,584	98,619	13,326,925	13,425,544
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,108,016	4,108,016	0	2,795,094	2,795,094	0	1,312,922	1,312,922
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	68,505,185	68,505,185	0	46,610,928	46,610,928	0	21,894,257	21,894,257
		TOTAL INTANGIBLE PLANT	5,852,246	220,586,323	226,438,569	5,753,627	147,680,152	153,433,779	98,619	72,906,171	73,004,790
		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	131,604,977	131,604,977	0	86,372,346	86,372,346	0	45,232,631	45,232,631
1	312000	Boiler Plant	0	174,887,881	174,887,881	0	114,778,916	114,778,916	0	60,108,965	60,108,965
1	313000	Generators	0	6,770	6,770	0	4,443	4,443	0	2,327	2,327
1	314000	Turbogenerator Units	0	54,612,339	54,612,339	0	35,842,078	35,842,078	0	18,770,261	18,770,261
1	315000	Accessory Electric Equipment	0	26,881,587	26,881,587	0	17,642,386	17,642,386	0	9,239,201	9,239,201
1	316000	Miscellaneous Power Plant Equipment	0	17,295,349	17,295,349	0	11,350,938	11,350,938	0	5,944,411	5,944,411
		TOTAL STEAM PRODUCTION PLANT	0	408,867,075	408,867,075	0	268,339,461	268,339,461	0	140,527,614	140,527,614
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,937,554	59,937,554	0	39,337,017	39,337,017	0	20,600,537	20,600,537
1	331XXX	Structures & Improvements	0	63,473,576	63,473,576	0	41,657,708	41,657,708	0	21,815,868	21,815,868
1	332XXX	Reservoirs, Dams, & Waterways	0	167,587,417	167,587,417	0	109,987,622	109,987,622	0	57,599,795	57,599,795
1	333000	Waterwheels, Turbines, & Generators	0	182,442,436	182,442,436	0	119,736,971	119,736,971	0	62,705,465	62,705,465
1	334000	Accessory Electric Equipment	0	42,584,160	42,584,160	0	27,947,984	27,947,984	0	14,636,176	14,636,176
1	335XXX	Miscellaneous Power Plant Equipment	0	9,524,186	9,524,186	0	6,250,723	6,250,723	0	3,273,463	3,273,463
1	336000	Roads, Railroads, & Bridges	0	2,681,350	2,681,350	0	1,759,770	1,759,770	0	921,580	921,580
		TOTAL HYDRAULIC PRODUCTION PLANT	0	528,230,679	528,230,679	0	346,677,795	346,677,795	0	181,552,884	181,552,884
		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	16,793,396	16,793,396	0	11,021,506	11,021,506	0	5,771,890	5,771,890
1	342000	Fuel Holders, Producers, & Accessories	0	21,378,027	21,378,027	0	14,030,399	14,030,399	0	7,347,628	7,347,628
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	208,089,553	208,089,553	0	136,569,174	136,569,174	0	71,520,379	71,520,379
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	20,570,067	20,570,067	0	13,500,135	13,500,135	0	7,069,932	7,069,932
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	1,851,909	1,851,909	0	1,215,408	1,215,408	0	636,501	636,501
		TOTAL OTHER PRODUCTION PLANT	0	293,680,469	293,680,469	0	192,742,492	192,742,492	0	100,937,977	100,937,977
		TOTAL PRODUCTION PLANT	0	1,230,778,223	1,230,778,223	0	807,759,748	807,759,748	0	423,018,475	423,018,475

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended March 31, 2016		
Ending Balance 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	21,953,412	21,953,412	0	14,408,024	14,408,024	0	7,545,388	7,545,388
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	23,982,043	23,982,043	0	15,739,415	15,739,415	0	8,242,628	8,242,628
1	353000	Station Equipment	0	250,806,716	250,806,716	0	164,604,448	164,604,448	0	86,202,268	86,202,268
1	354000	Towers & Fixtures	0	17,172,726	17,172,726	0	11,270,460	11,270,460	0	5,902,266	5,902,266
1	355000	Poles & Fixtures	0	198,939,721	198,939,721	0	130,564,139	130,564,139	0	68,375,582	68,375,582
1	356000	Overhead Conductors & Devices	0	132,220,858	132,220,858	0	86,776,549	86,776,549	0	45,444,309	45,444,309
1	357000	Underground Conduit	0	2,987,090	2,987,090	0	1,960,427	1,960,427	0	1,026,663	1,026,663
1	358000	Underground Conductors & Devices	0	2,342,503	2,342,503	0	1,537,385	1,537,385	0	805,118	805,118
1	359000	Roads & Trails	0	2,012,046	2,012,046	0	1,320,506	1,320,506	0	691,540	691,540
		TOTAL TRANSMISSION PLANT	0	652,417,115	652,417,115	0	428,181,353	428,181,353	0	224,235,762	224,235,762
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	5,346,094	0	5,346,094	3,893,776	0	3,893,776	1,452,318	0	1,452,318
99	360400	Land Easements	2,491,385	0	2,491,385	335,296	0	335,296	2,156,089	0	2,156,089
99	361000	Structures & Improvements	20,771,607	0	20,771,607	14,276,086	0	14,276,086	6,495,521	0	6,495,521
3	362000	Station Equipment	124,366,268	2,085,820	126,452,088	80,489,772	1,396,582	81,886,354	43,876,496	689,238	44,565,734
99	363000	Energy Storage Equipment	2,597,845	0	2,597,845	2,597,845	0	2,597,845	0	0	0
99	364000	Poles, Towers, & Fixtures	342,849,041	0	342,849,041	217,994,469	0	217,994,469	124,854,572	0	124,854,572
99	365000	Overhead Conductors & Devices	216,497,890	0	216,497,890	135,303,598	0	135,303,598	81,194,292	0	81,194,292
99	366000	Underground Conduit	99,489,673	0	99,489,673	63,306,486	0	63,306,486	36,183,187	0	36,183,187
99	367000	Underground Conductors & Devices	175,401,157	0	175,401,157	113,392,044	0	113,392,044	62,009,113	0	62,009,113
99	368000	Line Transformers	235,902,258	0	235,902,258	160,983,153	0	160,983,153	74,919,105	0	74,919,105
99	369XXX	Services	152,974,248	0	152,974,248	100,231,425	0	100,231,425	52,742,823	0	52,742,823
99	370000	Meters	49,756,969	0	49,756,969	27,281,508	0	27,281,508	22,475,461	0	22,475,461
99	373XXX	Street Light & Signal Systems	52,379,003	0	52,379,003	34,813,644	0	34,813,644	17,565,359	0	17,565,359
		TOTAL DISTRIBUTION PLANT	1,480,823,438	2,085,820	1,482,909,258	954,899,102	1,396,582	956,295,684	525,924,336	689,238	526,613,574
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,418,128	7,575,808	8,993,936	712,702	5,154,580	5,867,282	705,426	2,421,228	3,126,654
4	390XXX	Structures & Improvements	13,390,602	78,002,196	91,392,798	6,605,022	53,072,694	59,677,716	6,785,580	24,929,502	31,715,082
4	391XXX	Office Furniture & Equipment	3,487,904	52,734,130	56,222,034	3,406,469	35,880,302	39,286,771	81,435	16,853,828	16,935,263
4	392XXX	Transportation Equipment	26,206,347	14,492,293	40,698,640	19,059,081	9,860,556	28,919,637	7,147,266	4,631,737	11,779,003
4	393000	Stores Equipment	258,152	3,019,212	3,277,364	116,999	2,054,272	2,171,271	141,153	964,940	1,106,093
4	394000	Tools, Shop & Garage Equipment	1,959,005	11,060,150	13,019,155	928,516	7,525,326	8,453,842	1,030,489	3,534,824	4,565,313
4	394100	Electric Charging Stations	0	51,258	51,258	0	34,876	34,876	0	16,382	16,382
4	395000	Laboratory Equipment	253,392	619,441	872,833	218,672	421,468	640,140	34,720	197,973	232,693
4	396XXX	Power Operated Equipment	25,817,483	9,050,485	34,867,968	15,590,253	6,157,950	21,748,203	10,227,230	2,892,535	13,119,765
4	397XXX	Communications Equipment	21,798,404	74,658,173	96,456,577	12,742,436	50,797,421	63,539,857	9,055,968	23,860,752	32,916,720
4	398000	Miscellaneous Equipment	6,212	400,429	406,641	3,913	272,452	276,365	2,299	127,977	130,276
		TOTAL GENERAL PLANT	94,595,629	251,663,575	346,259,204	59,384,063	171,231,897	230,615,960	35,211,566	80,431,678	115,643,244
		TOTAL PLANT IN SERVICE	1,581,271,313	2,357,531,056	3,938,802,369	1,020,036,792	1,556,249,732	2,576,286,524	561,234,521	801,281,324	1,362,515,845

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended March 31, 2016	
Ending Balance 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	(290,779,122)	(290,779,122)	0	(190,838,338)	(190,838,338)	0	(99,940,784)	(99,940,784)
E-ADEP		Hydro Production Plant	0	(140,638,170)	(140,638,170)	0	(92,300,831)	(92,300,831)	0	(48,337,339)	(48,337,339)
E-ADEP		Other Production Plant	0	(105,003,697)	(105,003,697)	0	(68,913,926)	(68,913,926)	0	(36,089,771)	(36,089,771)
E-ADEP		Transmission Plant	0	(203,983,300)	(203,983,300)	0	(133,874,240)	(133,874,240)	0	(70,109,060)	(70,109,060)
E-ADEP		Distribution Plant	(470,273,242)	(43,752)	(470,316,994)	(289,656,375)	(29,295)	(289,685,670)	(180,616,867)	(14,457)	(180,631,324)
E-ADEP		General Plant	(33,828,786)	(85,406,080)	(119,234,866)	(21,264,953)	(58,110,297)	(79,375,250)	(12,563,833)	(27,295,783)	(39,859,616)
TOTAL ACCUMULATED DEPRECIATION			(504,102,028)	(825,854,121)	(1,329,956,149)	(310,921,328)	(544,066,927)	(854,988,255)	(193,180,700)	(281,787,194)	(474,967,894)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(10,645,633)	(10,645,633)	0	(6,986,729)	(6,986,729)	0	(3,658,904)	(3,658,904)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(182,861)	0	(182,861)	(182,861)	0	(182,861)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,104,693)	(1,104,693)	0	(750,125)	(750,125)	0	(354,568)	(354,568)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,883,712)	(27,323,898)	(30,207,610)	(2,833,925)	(18,591,180)	(21,425,105)	(49,787)	(8,732,718)	(8,782,505)
E-AAAMT		General Plant - 390200, 396200	(120,778)	(259,040)	(379,818)	(117,217)	(176,251)	(293,468)	(3,561)	(82,789)	(86,350)
TOTAL ACCUMULATED AMORTIZATION			(3,187,351)	(39,333,264)	(42,520,615)	(3,134,003)	(26,504,285)	(29,638,288)	(53,348)	(12,828,979)	(12,882,327)
TOTAL ACCUMULATED DEPR/AMORT			(507,289,379)	(865,187,385)	(1,372,476,764)	(314,055,331)	(570,571,212)	(884,626,543)	(193,234,048)	(294,616,173)	(487,850,221)
NET ELECTRIC UTILITY PLANT before DFIT			1,073,981,934	1,492,343,671	2,566,325,605	705,981,461	985,678,520	1,691,659,981	368,000,473	506,665,151	874,665,624
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	(124,887)	(124,887)	0	(81,963)	(81,963)	0	(42,924)	(42,924)
12		ADFIT - Electric Plant In Service (282900)	0	(458,486,777)	(458,486,777)	0	(302,225,314)	(302,225,314)	0	(156,261,463)	(156,261,463)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(48,095,026)	(48,095,026)	0	(32,723,856)	(32,723,856)	0	(15,371,170)	(15,371,170)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(389,722)	(389,722)	0	(265,167)	(265,167)	0	(124,555)	(124,555)
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	(11,693,875)	(11,693,875)	0	(7,674,690)	(7,674,690)	0	(4,019,185)	(4,019,185)
1		ADFIT - CDA Settlement Costs (283333)	0	383,902	383,902	0	251,955	251,955	0	131,947	131,947
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,191,265)	(3,191,265)	0	(2,103,618)	(2,103,618)	0	(1,087,647)	(1,087,647)
TOTAL ACCUMULATED DFIT			0	(521,597,650)	(521,597,650)	0	(344,822,653)	(344,822,653)	0	(176,774,997)	(176,774,997)
NET ELECTRIC UTILITY PLANT			1,073,981,934	970,746,021	2,044,727,955	705,981,461	640,855,867	1,346,837,328	368,000,473	329,890,154	697,890,627

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.956%	33.044%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.918%	34.082%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended March 31, 2016
Ending Balance Basis

Report ID:
E-APL-12E

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	#####	970,746,021	2,044,727,955	705,981,461	640,855,867	1,346,837,328	368,000,473	329,890,154	697,890,627
	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	(541,485)	0	(541,485)	541,485	0	541,485
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)	(2,897,121)	0	(2,897,121)	(928,477)	0	(928,477)	(1,968,644)	0	(1,968,644)
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)	7,632,313	0	7,632,313	4,876,281	0	4,876,281	2,756,032	0	2,756,032
99	ADFIT - Kettle Falls Disallowed (190420)	149,409	0	149,409	149,409	0	149,409	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)	1,458,484	0	1,458,484	0	0	0	1,458,484	0	1,458,484
99	ADFIT - Boulder Park Disallowed (190040)	399,530	0	399,530	0	0	0	399,530	0	399,530
99	Investment in WNP3 Exchange Power (124900, 12493)	8,370,546	0	8,370,546	8,370,546	0	8,370,546	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,504,359)	0	(1,504,359)	(1,504,359)	0	(1,504,359)	0	0	0
99	CDA Lake Settlement - WA (182382)	709,885	0	709,885	709,885	0	709,885	0	0	0
99	CDA Lake Settlement - ID (186382)	139,387	0	139,387	0	0	0	139,387	0	139,387
99	ADFIT - CDA Lake Settlement - Direct (283382)	(297,247)	0	(297,247)	(248,461)	0	(248,461)	(48,786)	0	(48,786)
99	CDA CDR Fund - Direct (182324)	51,637	0	51,637	51,637	0	51,637	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	366,469	0	366,469	340,384	0	340,384	26,085	0	26,085
99	ADFIT - Spokane River Relicensing (283322)	(128,241)	0	(128,241)	(119,116)	0	(119,116)	(9,125)	0	(9,125)
99	Spokane River PM&Es (182323)	337,622	0	337,622	216,141	0	216,141	121,481	0	121,481
99	ADFIT - Spokane River PM&Es (283323)	(118,192)	0	(118,192)	(75,674)	0	(75,674)	(42,518)	0	(42,518)
99	Montana Riverbed Settlement (186360)	687,780	0	687,780	507,438	0	507,438	180,342	0	180,342
99	ADFIT - Montana Riverbed Settlement (283365)	(241,203)	0	(241,203)	(178,084)	0	(178,084)	(63,119)	0	(63,119)
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,034,234)	0	(2,034,234)	(504,932)	0	(504,932)	(1,529,302)	0	(1,529,302)
99	Customer Deposits (235199)	(1,673,764)	0	(1,673,764)	(1,673,764)	0	(1,673,764)	0	0	0
C-WKC	Working Capital	66,395,283	34,789,731	101,185,014	66,395,283	0	66,395,283	0	34,789,731	34,789,731
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	70,472,810	34,789,731	105,262,541	71,705,926	0	71,705,926	(1,233,116)	34,789,731	33,556,615
	NET RATE BASE	#####	1,005,535,752	2,149,990,496	777,687,387	640,855,867	1,418,543,254	366,767,357	364,679,885	731,447,242

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-12E
For Twelve Months Ended March 31, 2016	
Ending Balance 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	
Electric Production														
1	Steam (ED-AN)	7,826,218	7,826,218			7,826,218	7,826,218		5,136,347	5,136,347		2,689,871	2,689,871	
1	Hydro (ED-AN)	9,022,421	9,022,421			9,022,421	9,022,421		5,921,415	5,921,415		3,101,006	3,101,006	
1	Other (ED-AN)	9,397,545	9,397,545			9,397,545	9,397,545		6,167,609	6,167,609		3,229,936	3,229,936	
Total Electric Production		26,246,184	26,246,184			26,246,184	26,246,184		17,225,371	17,225,371		9,020,813	9,020,813	
Electric Transmission														
1	ED-AN	11,201,813	11,201,813			11,201,813	11,201,813		7,351,750	7,351,750		3,850,063	3,850,063	
Total Electric Transmissio		11,201,813	11,201,813			11,201,813	11,201,813		7,351,750	7,351,750		3,850,063	3,850,063	
Electric Distribution														
3	ED-AN	41,090	41,090			41,090	41,090		27,512	27,512		13,578	13,578	
	ED-ID	15,499,879	15,499,879			15,499,879	15,499,879					15,499,879	15,499,879	
	ED-WA	26,018,953	26,018,953			26,018,953	26,018,953		26,018,953	26,018,953				
Total Electric Distribution		41,559,922	41,559,922			41,518,832	41,090	41,559,922	26,018,953	27,512	26,046,465	15,499,879	13,578	15,513,457
Gas Underground Storage														
	GD-AN	639,476		639,476										
	GD-OR	120,818			120,818									
Total Gas Underground St		760,294		639,476	120,818									
Gas Distribution														
	GD-AN	64,599		64,599										
	GD-ID	4,651,363		4,651,363										
	GD-WA	9,236,089		9,236,089										
	GD-OR	6,117,370			6,117,370									
Total Gas Distribution		20,069,421		13,952,051	6,117,370									
General Plant														
4	ED-AN	2,812,169	2,812,169			2,812,169	2,812,169		1,913,400	1,913,400		898,769	898,769	
	ED-ID	195,351	195,351			195,351	195,351					195,351	195,351	
	ED-WA	1,126,799	1,126,799			1,126,799	1,126,799		1,126,799	1,126,799				
7,4	CD-AA	17,315,880	12,350,725	3,455,903	1,509,252		12,350,725	12,350,725		8,403,433	8,403,433		3,947,292	3,947,292
9,4	CD-AN	686,743	538,977	147,766			538,977	538,977		366,720	366,720		172,257	172,257
9	CD-ID	330,698	259,542	71,156		259,542	259,542					259,542	259,542	
9	CD-WA	181,349	142,328	39,021		142,328	142,328		142,328	142,328				
8	GD-AA	261,948		182,405	79,543									
	GD-AN	38,916		38,916										
	GD-ID	46,157		46,157										
	GD-WA	214,795		214,795										
	GD-OR	206,194			206,194									
Total General Plant		23,416,999	17,425,891	4,196,119	1,794,989	1,724,020	15,701,871	17,425,891	1,269,127	10,683,553	11,952,680	454,893	5,018,318	5,473,211
Total Depreciation Expens		123,254,633	96,433,810	18,787,646	8,033,177	43,242,852	53,190,958	96,433,810	27,288,080	35,288,186	62,576,266	15,954,772	17,902,772	33,857,544

Allocation Ratios:
Service -

Electric Gas-North Gas-South Jurisdiction - Washington Idaho

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended March 31, 2016	
Ending Balance 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	66.956%	33.044%
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-12E
For Twelve Months Ended March 31, 2016	
Ending Balance 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	240,194	240,194		240,194	240,194		157,639	157,639		82,555	82,555	
Total Production/Transmission			1,158,594	1,158,594		1,158,594	1,158,594		760,385	760,385		398,209	398,209	
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	593,991	423,670	118,549	51,772			288,265	288,265		135,405	135,405	
9,1		CD-AN	9,729	7,635	2,094			7,635	5,011	5,011		2,624	2,624	
		GD-ID	8,140		8,140									
		GD-WA	24,862		24,862									
		GD-OR	11,080			11,080								
Total General Plant - 303000			647,802	431,305	153,645	62,852		431,305	293,276	293,276		138,029	138,029	
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	18,619,666	13,280,663	3,716,113	1,622,890			9,036,163	9,036,163		4,244,500	4,244,500	
9,4		CD-AN	9,161	7,190	1,971			7,190	4,892	4,892		2,298	2,298	
9,4		CD-ID	14,722	11,554	3,168			11,554			11,554		11,554	
4		ED-AN	493,388	493,388				493,388	335,701	335,701		157,687	157,687	
		ED-ID	4,747	4,747				4,747			4,747		4,747	
		ED-WA	1,016,789	1,016,789				1,016,789		1,016,789				
8		GD-AA	377,079		262,575	114,504								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031XX			20,535,552	14,814,331	3,983,827	1,737,394		1,033,090	13,781,241	14,814,331		1,016,789	9,376,756	10,393,545
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			12,927	12,927		6,072	6,072	
4		ED-AN	13,567	13,567				13,567	9,231	9,231		4,336	4,336	
		GD-OR	0			0								
Total General Plant - 390200, 396200			40,204	32,566	5,316	2,322		32,566	22,158	22,158		10,408	10,408	
Total Amortization Expense			22,409,377	16,463,793	4,143,016	1,802,568		1,060,087	15,403,706	16,463,793		1,043,786	10,452,575	11,496,361

Allocation Ratios:		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-12E
For Twelve Months Ended March 31, 2016	
Ending Balance 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)	(290,779,122)	(290,779,122)			(290,779,122)	(290,779,122)		(190,838,338)	(190,838,338)		(99,940,784)	(99,940,784)	
1	Hydro (ED-AN)	(140,638,170)	(140,638,170)			(140,638,170)	(140,638,170)		(92,300,831)	(92,300,831)		(48,337,339)	(48,337,339)	
1	Other (ED-AN)	(105,003,697)	(105,003,697)			(105,003,697)	(105,003,697)		(68,913,926)	(68,913,926)		(36,089,771)	(36,089,771)	
Total Electric Production		(536,420,989)	(536,420,989)			(536,420,989)	(536,420,989)		(352,053,095)	(352,053,095)		(184,367,894)	(184,367,894)	
Electric Transmission														
1	ED-AN	(203,983,300)	(203,983,300)			(203,983,300)	(203,983,300)		(133,874,240)	(133,874,240)		(70,109,060)	(70,109,060)	
Total Electric Transmissic		(203,983,300)	(203,983,300)			(203,983,300)	(203,983,300)		(133,874,240)	(133,874,240)		(70,109,060)	(70,109,060)	
Electric Distribution														
3	ED-AN	(43,752)	(43,752)				(43,752)		(29,295)	(29,295)		(14,457)	(14,457)	
	ED-ID	(180,616,867)	(180,616,867)			(180,616,867)	(180,616,867)				(180,616,867)		(180,616,867)	
	ED-WA	(289,656,375)	(289,656,375)			(289,656,375)	(289,656,375)	(289,656,375)		(289,656,375)				
Total Electric Distribution		(470,316,994)	(470,316,994)			(470,273,242)	(43,752)	(470,316,994)	(289,656,375)	(29,295)	(289,685,670)	(180,616,867)	(14,457)	(180,631,324)
Gas Underground Storage														
	GD-AN	(14,262,820)		(14,262,820)										
	GD-OR	(778,766)			(778,766)									
Total Gas Underground S		(15,041,586)		(14,262,820)	(778,766)									
Gas Distribution														
	GD-AN	(1,589,298)		(1,589,298)										
	GD-ID	(64,751,787)		(64,751,787)										
	GD-WA	(125,548,910)		(125,548,910)										
	GD-OR	(98,813,424)			(98,813,424)									
Total Gas Distribution		(290,703,419)		(191,889,995)	(98,813,424)									
General Plant														
4	ED-AN	(42,277,642)	(42,277,642)			(42,277,642)	(42,277,642)		(28,765,708)	(28,765,708)		(13,511,934)	(13,511,934)	
	ED-ID	(8,202,352)	(8,202,352)			(8,202,352)	(8,202,352)				(8,202,352)		(8,202,352)	
	ED-WA	(18,931,734)	(18,931,734)			(18,931,734)	(18,931,734)	(18,931,734)		(18,931,734)				
7,4	CD-AA	(48,460,505)	(34,564,940)	(9,671,747)	(4,223,818)		(34,564,940)	(34,564,940)		(23,517,985)	(23,517,985)	(11,046,955)	(11,046,955)	
9,4	CD-AN	(10,911,278)	(8,563,498)	(2,347,780)			(8,563,498)	(8,563,498)		(5,826,604)	(5,826,604)	(2,736,894)	(2,736,894)	
9	CD-ID	(5,557,230)	(4,361,481)	(1,195,749)		(4,361,481)	(4,361,481)				(4,361,481)		(4,361,481)	
9	CD-WA	(2,972,897)	(2,333,219)	(639,678)		(2,333,219)	(2,333,219)	(2,333,219)		(2,333,219)				
8	GD-AA	(1,985,837)		(1,382,818)	(603,019)									
	GD-AN	(2,251,272)		(2,251,272)										
	GD-ID	(1,482,766)		(1,482,766)										
	GD-WA	(5,166,161)		(5,166,161)										
	GD-OR	(4,378,410)			(4,378,410)									
Total General Plant		(152,578,084)	(119,234,866)	(24,137,971)	(9,205,247)	(33,828,786)	(85,406,080)	(119,234,866)	(21,264,953)	(58,110,297)	(79,375,250)	(12,563,833)	(27,295,783)	(39,859,616)
Total Accumulated Depr		(1,669,044,372)	(1,329,956,149)	(230,290,786)	(108,797,437)	(504,102,028)	(825,854,121)	(1,329,956,149)	(310,921,328)	(544,066,927)	(854,988,255)	(193,180,700)	(281,787,194)	(474,967,894)

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	66.956%		33.044%				
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-12E
For Twelve Months Ended March 31, 2016	
Ending Balance 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	(9,452,554)	(9,452,554)			(9,452,554)	(9,452,554)		(6,203,711)	(6,203,711)		(3,248,843)	(3,248,843)	
1	Misc Intangible Plt (3030 ED-AN)	(1,193,079)	(1,193,079)			(1,193,079)	(1,193,079)		(783,018)	(783,018)		(410,061)	(410,061)	
Total Production/Transmission		(10,645,633)	(10,645,633)			(10,645,633)	(10,645,633)		(6,986,729)	(6,986,729)		(3,658,904)	(3,658,904)	
Distribution														
	Franchises (302000) ED-WA	(151,274)	(151,274)			(151,274)	(151,274)		(151,274)	(151,274)				
	Misc Intangible Plt (3030 ED-WA)	(31,587)	(31,587)			(31,587)	(31,587)		(31,587)	(31,587)				
Total Distribution		(182,861)	(182,861)			(182,861)	(182,861)		(182,861)	(182,861)				
General Plant - 303000														
7,4	CD-AA	(1,461,051)	(1,042,109)	(291,597)	(127,345)	(1,042,109)	(1,042,109)		(709,051)	(709,051)		(333,058)	(333,058)	
9,1	CD-AN	(79,743)	(62,584)	(17,159)		(62,584)	(62,584)		(41,074)	(41,074)		(21,510)	(21,510)	
	GD-ID	(60,241)		(60,241)										
	GD-WA	(147,782)		(147,782)										
	GD-OR	(77,578)			(77,578)									
Total General Plant - 303000		(1,826,395)	(1,104,693)	(516,779)	(204,923)	(1,104,693)	(1,104,693)		(750,125)	(750,125)		(354,568)	(354,568)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(37,022,367)	(26,406,574)	(7,388,923)	(3,226,870)	(26,406,574)	(26,406,574)		(17,967,033)	(17,967,033)		(8,439,541)	(8,439,541)	
9,4	CD-AN	(27,716)	(21,752)	(5,964)		(21,752)	(21,752)		(14,800)	(14,800)		(6,952)	(6,952)	
9	CD-ID	(39,008)	(30,615)	(8,393)		(30,615)	(30,615)					(30,615)	(30,615)	
4	ED-AN	(895,572)	(895,572)			(895,572)	(895,572)		(609,347)	(609,347)		(286,225)	(286,225)	
	ED-ID	(19,172)	(19,172)			(19,172)	(19,172)					(19,172)	(19,172)	
	ED-WA	(2,833,925)	(2,833,925)			(2,833,925)	(2,833,925)		(2,833,925)	(2,833,925)				
8	GD-AA	(1,016,028)		(707,501)	(308,527)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(41,853,788)	(30,207,610)	(8,110,781)	(3,535,397)	(2,883,712)	(27,323,898)	(30,207,610)	(2,833,925)	(18,591,180)	(21,425,105)	(49,787)	(8,732,718)	(8,782,505)
Gas Underground Storage														
	GD-AN	(240,143)		(240,143)										
Total Gas Underground Storage		(240,143)		(240,143)										
General Plant - 390200, 396200														
7,4	CD-AA	(250,555)	(178,711)	(50,006)	(21,838)	(178,711)	(178,711)		(121,595)	(121,595)		(57,116)	(57,116)	
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	(80,329)	(80,329)			(80,329)	(80,329)		(54,656)	(54,656)		(25,673)	(25,673)	
	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		(456,294)	(379,818)	(54,638)	(21,838)	(120,778)	(259,040)	(379,818)	(117,217)	(176,251)	(293,468)	(3,561)	(82,789)	(86,350)
Total Accumulated Amortization		(55,205,114)	(42,520,615)	(8,922,341)	(3,762,158)	(3,187,351)	(39,333,264)	(42,520,615)	(3,134,003)	(26,504,285)	(29,638,288)	(53,348)	(12,828,979)	(12,882,327)

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-12E
For Twelve Months Ended March 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	10,261,535	0	0	7,319,143	7,319,143	0	0	2,047,997	2,047,997	0	894,395	894,395
9	CD-WA / ID / AN	1,625,996	699,092	343,147	233,891	1,276,130	191,664	94,078	64,124	349,866	0	0	0
	TOTAL ACCOUNT	13,611,903	712,703	705,426	7,575,808	8,993,937	668,828	94,078	2,112,121	2,875,027	848,544	894,395	1,742,939
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,713,053	1,052,423	2,154,217	4,506,413	7,713,053	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,239,916	0	0	0	0	2,239,916	0	0	2,239,916	0	0	0
99	GD-OR / AS	3,605,776	0	0	0	0	0	0	0	0	3,605,776	0	3,605,776
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	91,769,195	0	0	65,455,296	65,455,296	0	0	18,315,296	18,315,296	0	7,998,603	7,998,603
9	CD-WA / ID / AN	23,220,889	5,552,599	4,631,364	8,040,487	18,224,450	1,522,308	1,269,741	2,204,390	4,996,439	0	0	0
	TOTAL ACCOUNT	128,548,829	6,605,022	6,785,581	78,002,196	91,392,799	3,762,224	1,269,741	20,519,686	25,551,651	3,605,776	7,998,603	11,604,379
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	9,202,841	3,376,203	14,649	5,811,989	9,202,841	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	627,683	0	0	0	0	0	0	437,081	437,081	0	190,602	190,602
7	CD-AA	65,679,768	0	0	46,846,751	46,846,751	0	0	13,108,368	13,108,368	0	5,724,649	5,724,649
9	CD-WA / ID / AN	219,719	30,266	66,785	75,391	172,442	8,298	18,310	20,669	47,277	0	0	0
	TOTAL ACCOUNT	75,736,661	3,406,469	81,434	52,734,131	56,222,034	8,298	18,310	13,572,768	13,599,376	0	5,915,251	5,915,251
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	35,739,205	17,305,722	6,285,692	12,147,791	35,739,205	0	0	0	0	0	0	0
99	GD-WA / ID / AN	10,734,664	0	0	0	0	6,756,739	2,391,236	1,586,689	10,734,664	0	0	0
99	GD-OR / AS	3,666,776	0	0	0	0	0	0	0	0	3,666,776	0	3,666,776
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	606,673	0	0	432,715	432,715	0	0	121,080	121,080	0	52,878	52,878
9	CD-WA / ID / AN	5,767,771	1,753,359	861,575	1,911,786	4,526,720	480,703	236,210	524,138	1,241,051	0	0	0
	TOTAL ACCOUNT	56,515,089	19,059,081	7,147,267	14,492,292	40,698,640	7,237,442	2,627,446	2,231,907	12,096,795	3,666,776	52,878	3,719,654

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 2016	
Ending Balance 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
	393000 Stores Equipment												
99	ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0	0
99	GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99	GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8	GD-AA	0	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	0
9	CD-WA / ID / AN	3,665,579	106,259	126,409	2,644,189	2,876,857	29,132	34,656	724,934	788,722	0	0	0
	TOTAL ACCOUNT	4,207,583	116,998	141,154	3,019,211	3,277,363	113,403	34,656	724,934	872,993	57,227	0	57,227
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	3,675,986	910,552	267,539	2,497,895	3,675,986	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,681,208	0	0	0	0	1,957,091	362,138	361,979	2,681,208	0	0	0
99	GD-OR / AS	965,091	0	0	0	0	0	0	0	0	965,091	0	965,091
8	GD-AA	2,851,004	0	0	0	0	0	0	1,985,268	1,985,268	0	865,736	865,736
7	CD-AA	11,752,767	0	0	8,382,779	8,382,779	0	0	2,345,617	2,345,617	0	1,024,371	1,024,371
9	CD-WA / ID / AN	1,223,690	17,964	762,950	179,475	960,389	4,925	209,171	49,205	263,301	0	0	0
	TOTAL ACCOUNT	23,149,746	928,516	1,030,489	11,060,149	13,019,154	1,962,016	571,309	4,742,069	7,275,394	965,091	1,890,107	2,855,198
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	51,258	0	0	51,258	51,258	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	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	0
7	CD-AA	0	0	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	0	0
	TOTAL ACCOUNT	51,258	0	0	51,258	51,258	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	582,186	216,475	34,018	331,693	582,186	0	0	0	0	0	0	0
99	GD-WA / ID / AN	140,249	0	0	0	0	15,240	4,970	120,039	140,249	0	0	0
99	GD-OR / AS	50,178	0	0	0	0	0	0	0	0	50,178	0	50,178
8	GD-AA	240,989	0	0	0	0	0	0	167,810	167,810	0	73,179	73,179
7	CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0	31,000	31,000
9	CD-WA / ID / AN	47,099	2,197	701	34,067	36,965	602	192	9,340	10,134	0	0	0
	TOTAL ACCOUNT	1,416,364	218,672	34,719	619,440	872,831	15,842	5,162	368,172	389,176	50,178	104,179	154,357
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	33,275,643	15,335,902	9,915,640	8,024,101	33,275,643	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,768,540	0	0	0	0	2,934,604	1,003,442	830,494	4,768,540	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	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	46,062	46,062
9	CD-WA / ID / AN	1,548,590	254,350	311,589	649,441	1,215,380	69,733	85,426	178,051	333,210	0	0	0
	TOTAL ACCOUNT	40,165,086	15,590,252	10,227,229	9,050,485	34,867,966	3,004,337	1,088,868	1,114,019	5,207,224	43,834	46,062	89,896

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 2016	
Ending Balance 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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	62,022,180	12,141,121	5,870,839	44,010,220	62,022,180	0	0	0	0	0	0	
99	GD-WA / ID / AN	1,245,288	0	0	0	0	692,194	553,094	0	1,245,288	0	0	
99	GD-OR / AS	1,221,002	0	0	0	0	0	0	0	0	1,221,002	1,221,002	
8	GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	
7	CD-AA	35,872,124	0	0	25,586,151	25,586,151	0	0	7,159,359	7,159,359	0	3,126,614	
9	CD-WA/ ID / AN	11,274,092	601,315	3,185,129	5,061,802	8,848,246	164,857	873,239	1,387,750	2,425,846	0	0	
	TOTAL ACCOUNT	112,627,618	12,742,436	9,055,968	74,658,173	96,456,577	857,051	1,426,333	9,238,527	11,521,911	1,221,002	3,428,128	4,649,130
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	86,724	0	2,299	84,425	86,724	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	2,367	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	437,548	0	0	312,085	312,085	0	0	87,326	87,326	0	38,137	
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	536,617	3,913	2,299	400,428	406,640	1,073	0	88,400	89,473	2,367	38,137	40,504
	TOTAL GENERAL PLANT	456,566,754	59,384,062	35,211,566	251,663,571	346,259,199	17,630,514	7,135,903	54,712,603	79,479,020	10,460,795	20,367,740	30,828,535

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-12E
For Twelve Months Ended March 31, 2016	
Ending Balance 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	10,470,561	153,179	0	10,317,382	10,470,561	0	0	0	0	0		
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0		
99		GD-OR / AS	1,002,050	0	0	0	0	0	0	0	0	1,002,050		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	8,983,907	0	0	6,407,862	6,407,862	0	0	1,793,008	1,793,008	0		
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0		
		TOTAL ACCOUNT	22,452,775	153,179	0	16,877,547	17,030,726	1,022,594	779,605	1,834,763	3,636,962	1,002,050	783,037	1,785,087
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	8,007,822	4,997,744	23,524	2,986,554	8,007,822	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	1,678,738	0	0	0	0	0	0	1,168,972	1,168,972	0	509,766	
7		CD-AA	54,223,119	0	0	38,675,182	38,675,182	0	0	10,821,850	10,821,850	0	4,726,087	
9		CD-WA / ID / AN	142,865	0	75,095	37,030	112,125	0	20,588	10,152	30,740	0	0	
		TOTAL ACCOUNT	64,052,544	4,997,744	98,619	41,698,766	46,795,129	0	20,588	12,000,974	12,021,562	0	5,235,853	5,235,853
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	5,759,491	0	0	4,108,015	4,108,015	0	0	1,149,479	1,149,479	0	501,997	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,759,491	0	0	4,108,015	4,108,015	0	0	1,149,479	1,149,479	0	501,997	501,997
	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	96,045,180	0	0	68,505,185	68,505,185	0	0	19,168,697	19,168,697	0	8,371,298	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	96,045,180	0	0	68,505,185	68,505,185	0	0	19,168,697	19,168,697	0	8,371,298	8,371,298
	TOTAL		188,309,990	5,150,923	98,619	131,189,513	136,439,055	1,022,594	800,193	34,153,913	35,976,700	1,002,050	14,892,185	15,894,235

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended March 31, 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	(66,726,820)	(47,593,571)	(13,317,339)	(5,815,910)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(638,933)	(501,454)	(137,479)	0
7	283750	CD-AA	(546,395)	(389,722)	(109,049)	(47,624)
		Total	<u>(67,912,148)</u>	<u>(48,484,747)</u>	<u>(13,563,867)</u>	<u>(5,863,534)</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 March 31, 2016
 Ending Balance Basis

Report ID:
C-WKC-12E

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			2,779,558	2,779,558					2,779,558
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			0	0					0
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			0	0					0
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(1)	(1)					(1)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	83,236,290	42,066,178		125,302,468	66,395,283	34,789,731	16,841,007	7,276,447	
TOTAL		83,236,290	42,066,178	2,779,557	128,082,025	66,395,283	34,789,731	16,841,007	7,276,447	2,779,557

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						