

RESULTS OF OPERATIONS		Report ID:
ELECTRIC RATE OF RETURN		E-ROR-1A
For Month Ended June 30, 2016		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)		15,404,590	5,244,046
	Adjustments			
	Adjusted Net Operating Income (Loss)		15,404,590	5,244,046
E-APL	Electric Net Rate Base		1,429,343,633	734,973,027
	RATE OF RETURN		0.712%	0.714%

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

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

AVISTA UTILITIES

Report ID:
E-ALL-1A

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2015 thru 12-31-2015	100.000%	65.630%	34.370%
2	Input	Number of Customers Percent	6-01-2016 thru 06-30-2016	373,036 100.000%	244,980 65.672%	128,056 34.328%
3	E-OPS	Direct Distribution Operating Expense Percent	6-01-2016 thru 06-30-2016	1,883,150 100.000%	1,344,623 71.403%	538,527 28.597%
	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%

AVISTA UTILITIES

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

Report ID:
E-ALL-1A

Basis Ref Description System Washington Idaho

Based on Data from:

01-01-2015 thru 12-31-2015

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

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Month Ended June 30, 2016

Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Based on Data from: System Washington Idaho

Input	Gas North/Oregon 4-Factor	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%

AVISTA UTILITIES

Report ID:
E-ALL-1A

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES

For Month Ended June 30, 2016
Average of Monthly Averages Basis

Basis Ref Description System Washington Idaho

Based on Data from:

Input	Elec/Gas North 4-Factor	Total	Electric	Gas North	Oregon Gas
Direct O & M Accts 500 - 894		65,517,641	57,859,575	7,658,066	0
Direct O & M Accts 901 - 935		37,524,901	30,725,388	6,799,513	0
Adjustments		0	0	0	0
Total		103,042,542	88,584,963	14,457,579	0
Percentage		100.000%	85.969%	14.031%	0.000%
Direct Labor Accts 500 - 894		66,392,511	54,197,331	12,195,180	0
Direct Labor Accts 901 - 935		3,705,603	3,297,361	408,242	0
Total		70,098,114	57,494,692	12,603,422	0
Percentage		100.000%	82.020%	17.980%	0.000%
Number of Customers at		610,340	374,962	235,378	0
Percentage		100.000%	61.435%	38.565%	0.000%
Net Direct Plant		2,706,279,542	2,286,953,784	419,325,758	0
Percentage		100.000%	84.505%	15.495%	0.000%
Total Percentages		400.000%	313.930%	86.070%	0.000%
Average (CD AN/ID/WA)		100.000%	78.482%	21.518%	0.000%
E-PLT	Net Electric Distribution Plant - AMA	1,019,417,662	671,885,174	347,532,488	
10	Percent	100.000%	65.909%	34.091%	
	Book Depreciation	8,491,827	5,526,308	2,965,519	
11	Percent	100.000%	65.078%	34.922%	

01-01-2015 thru 12-31-2015

05-01-2016 thru 06-30-2016

6-01-2016 thru 06-30-2016

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

Report ID:
E-ALL-1A

Based on Data from:		System	Washington	Idaho
Basis	Ref Description			
12	Net Electric Plant (before DFIT) - AMA Percent	2,597,208,762 100.000%	1,712,253,843 65.927%	884,954,919 34.073%
13	E-PLT Net Electric General Plant - AMA Percent	232,430,312 100.000%	154,349,823 66.407%	78,080,489 33.593%
14	Net Allocated Schedule M's - AMA Percent	-9,054,300 100.000%	-5,737,037 63.363%	-3,317,263 36.637%
99	Input Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Report ID:
E-OPS-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	22,790,363	0	22,790,363	15,535,762	0	15,535,762	7,254,601	0	7,254,601
99	442200	Commercial - Firm & Int.	25,008,788	0	25,008,788	17,970,651	0	17,970,651	7,038,137	0	7,038,137
1	442300	Industrial	7,266,223	0	7,266,223	3,641,383	0	3,641,383	3,624,840	0	3,624,840
99	444000	Public Street & Highway Lighting	638,724	0	638,724	429,266	0	429,266	209,458	0	209,458
99	448000	Interdepartmental Revenue	95,870	0	95,870	77,762	0	77,762	18,108	0	18,108
99	499XXX	Unbilled Revenue	2,615,965	0	2,615,965	2,644,398	0	2,644,398	(28,433)	0	(28,433)
		TOTAL SALES TO ULTIMATE CUSTOMERS	58,415,933	0	58,415,933	40,299,222	0	40,299,222	18,116,711	0	18,116,711
1	447XXX	Sales for Resale	0	9,220,527	9,220,527	0	6,051,432	6,051,432	0	3,169,095	3,169,095
		TOTAL SALES OF ELECTRICITY	58,415,933	9,220,527	67,636,460	40,299,222	6,051,432	46,350,654	18,116,711	3,169,095	21,285,806
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	1,830,337	0	1,830,337	1,119,031	0	1,119,031	711,306	0	711,306
99	451000	Miscellaneous Service Revenue	43,296	0	43,296	25,536	0	25,536	17,760	0	17,760
1	453000	Sales of Water & Water Power	0	35,167	35,167	0	23,080	23,080	0	12,087	12,087
1	454000	Rent from Electric Property	208,031	4,349	212,380	133,129	2,854	135,983	74,902	1,495	76,397
1	456XXX	Other Electric Revenues	663,554	8,921,651	9,585,205	228,997	5,855,280	6,084,277	434,557	3,066,371	3,500,928
		TOTAL OTHER OPERATING REVENUE	2,745,218	8,961,167	11,706,385	1,506,693	5,881,214	7,387,907	1,238,525	3,079,953	4,318,478
		TOTAL ELECTRIC REVENUE	61,161,151	18,181,694	79,342,845	41,805,915	11,932,646	53,738,561	19,355,236	6,249,048	25,604,284

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

AVISTA UTILITIES

Report ID:
E-OPS-1A

***** 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	14,693	14,693	0	9,643	9,643	0	5,050	5,050
1	501XXX	Fuel	0	1,971,982	1,971,982	0	1,294,212	1,294,212	0	677,770	677,770
1	502000	Steam Expense	0	310,895	310,895	0	204,040	204,040	0	106,855	106,855
1	505000	Electric Expense	0	115,499	115,499	0	75,802	75,802	0	39,697	39,697
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	230,558	230,558	0	151,315	151,315	0	79,243	79,243
1	507000	Rent	0	2,274	2,274	0	1,492	1,492	0	782	782
MAINTENANCE											
1	510000	Supervision & Engineering	0	64,813	64,813	0	42,537	42,537	0	22,276	22,276
1	511000	Structures	0	49,097	49,097	0	32,222	32,222	0	16,875	16,875
1	512000	Boiler Plant	0	903,987	903,987	0	593,287	593,287	0	310,700	310,700
1	513000	Electric Plant	0	225,182	225,182	0	147,787	147,787	0	77,395	77,395
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	645,284	645,284	0	423,500	423,500	0	221,784	221,784
		TOTAL STEAM POWER GENERATION EXP	0	4,534,264	4,534,264	0	2,975,837	2,975,837	0	1,558,427	1,558,427
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	260,807	260,807	0	171,168	171,168	0	89,639	89,639
1	536000	Water for Power	0	93,087	93,087	0	61,093	61,093	0	31,994	31,994
1	537000	Hydraulic Expense	393,271	255,557	648,828	257,954	167,722	425,676	135,317	87,835	223,152
1	538000	Electric Expense	0	583,246	583,246	0	382,784	382,784	0	200,462	200,462
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	95,472	95,472	0	62,658	62,658	0	32,814	32,814
1	540000	Rent	0	162,098	162,098	0	106,385	106,385	0	55,713	55,713
1	540100	MT Trust Funds Land Settlement Rents	484,153	0	484,153	317,402	0	317,402	166,751	0	166,751
		TOTAL HYDRO POWER GENERATION EXP	877,424	1,923,376	2,800,800	575,356	1,282,311	1,837,667	302,068	661,065	963,133
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	41,352	41,352	0	27,139	27,139	0	14,213	14,213
1	547XXX	Fuel	0	3,886,295	3,886,295	0	2,550,575	2,550,575	0	1,335,720	1,335,720
1	548000	Generation Expense	0	136,203	136,203	0	89,390	89,390	0	46,813	46,813
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	84,877	84,877	0	55,705	55,705	0	29,172	29,172
1	550000	Rent	0	(2,819)	(2,819)	0	(1,850)	(1,850)	0	(969)	(969)
		TOTAL OTHER POWER GENERATION EXP	0	4,665,418	4,665,418	0	3,061,913	3,061,913	0	1,603,505	1,603,505

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

AVISTA UTILITIES

Report ID:
E-OPS-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	10,545,763	10,545,763	0	6,921,185	6,921,185	0	3,624,578	3,624,578
1	556000	System Control & Load Dispatching	0	61,182	61,182	0	40,154	40,154	0	21,028	21,028
E-557	557XXX	Other Expense	(1,241,949)	6,243,584	5,001,635	(683,467)	4,097,665	3,414,198	(558,482)	2,145,919	1,587,437
		TOTAL OTHER POWER SUPPLY EXPENSE	(1,241,949)	16,850,529	15,608,580	(683,467)	11,059,004	10,375,537	(558,482)	5,791,525	5,233,043
		TOTAL PRODUCTION OPERATING EXP	(364,525)	27,873,587	27,609,062	(108,111)	18,359,065	18,250,954	(256,414)	9,614,522	9,358,108
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	291,488	291,488	0	191,304	191,304	0	100,184	100,184
1	561000	Load Dispatching	0	246,360	246,360	0	161,686	161,686	0	84,674	84,674
1	562000	Station Expense	0	33,572	33,572	0	22,033	22,033	0	11,539	11,539
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	184,582	184,582	0	121,141	121,141	0	63,441	63,441
1	565XXX	Transmission of Electricity by Others	0	1,371,935	1,371,935	0	900,401	900,401	0	471,534	471,534
1	566000	Miscellaneous Transmission Expense	0	134,275	134,275	0	88,125	88,125	0	46,150	46,150
1	567000	Rent	0	29,426	29,426	0	19,312	19,312	0	10,114	10,114
MAINTENANCE											
1	568000	Supervision & Engineering	0	88,025	88,025	0	57,771	57,771	0	30,254	30,254
1	569000	Structures	0	83,427	83,427	0	54,753	54,753	0	28,674	28,674
1	570000	Station Equipment	0	115,220	115,220	0	75,619	75,619	0	39,601	39,601
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	0	123,132	123,132	0	80,812	80,812	0	42,320	42,320
1	572000	Underground Lines	0	1,656	1,656	0	1,087	1,087	0	569	569
1	573000	Service Miscellaneous	0	7,396	7,396	0	4,854	4,854	0	2,542	2,542
		TOTAL TRANSMISSION OPERATING EXP	0	2,710,494	2,710,494	0	1,778,898	1,778,898	0	931,596	931,596

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

AVISTA UTILITIES

Report ID:
E-OPS-1A

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
E-DEPX		Depreciation Expense-Production	0	2,277,616	2,277,616	0	1,494,799	1,494,799	782,817
E-DEPX		Depreciation Expense-Transmission	0	983,191	983,191	0	645,268	645,268	337,923
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,583	96,583	0	63,388	63,388	33,195
99	405930	Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,793)	0	(11,793)	11,793
99	406100	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0
99	407312	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609
99	407322	Amortization of Lancaster Generation	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0
99	407324	Amortization of Spokane River Relicence	6,561	0	6,561	6,078	0	6,078	483
99	407326	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,939	11,861	5,728
99	407331	Amortization of Spokane River TDG	9,769	0	9,769	0	0	9,769	9,769
99	407333	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,790	1,790	937
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	211,391	0	211,391	91,896	0	91,896	119,495
99	407362	Amortization of LIDAR O&M	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	55,716	0	55,716	0	0	55,716	55,716
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,352	48,352	25,322
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581
99	407391	Amortization of Spokane River TDG	24,200	0	24,200	24,200	0	24,200	0
99	407395	Optional Renewable Power Revenue Offset	17,958	0	17,958	14,139	0	14,139	3,819
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	(9,357)	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(58,635)	0	(58,635)	(42,753)	0	(42,753)	(15,882)
99	407455	Amortization of Colstrip Refund	(16,665)	0	(16,665)	0	0	(16,665)	(16,665)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(137,340)	0	(137,340)	0	0	(137,340)	(137,340)
99	407462	Amortization of Deferred LIDAR O&M	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(48,946)	0	(48,946)	(48,946)	0	(48,946)	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(460)	(460)	(241)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,928,504	1,928,504	0	0	1,265,678	662,826
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	272,039	5,378,261	5,650,300	242,018	3,529,764	3,771,772	1,878,528
		TOTAL PRODUCTION & TRANSMISSION EXPEN	(92,486)	36,062,342	35,969,856	133,907	23,667,717	23,801,624	12,188,232
						30,021	1,848,507	1,878,528	
						(226,393)	12,394,625	12,168,232	

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

AVISTA UTILITIES

Report ID:
E-OPS-1A

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO		Total	
			Direct	Allocated	Direct	Allocated	Direct	Allocated		
DISTRIBUTION EXPENSES:										
OPERATION:										
3	580000	Supervision & Engineering	186,905	225,868	412,773	159,679	161,277	27,226	64,591	91,817
3	582000	Station Expense	56,271	8,219	64,490	31,151	5,869	25,120	2,350	27,470
3	583000	Overhead Line Expense	186,964	14,380	201,344	148,894	10,268	38,070	4,112	42,182
3	584000	Underground Line Expense	133,664	0	133,664	68,729	0	64,935	0	64,935
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	53	0	53	53	0	0	0	0
3	586000	Meter Expense	150,052	5,342	155,394	125,070	3,814	24,982	1,528	26,510
3	587000	Customer Installations Expense	42,521	6,525	49,046	16,767	4,659	25,754	1,866	27,620
3	588000	Miscellaneous Distribution Expense	256,973	358,368	615,342	192,330	255,886	64,643	102,483	167,126
3	589000	Rent	57	21,892	21,949	57	15,632	0	6,260	6,260
MAINTENANCE:										
3	590000	Supervision & Engineering	17,884	82,384	100,268	10,572	58,825	7,312	23,559	30,871
3	591000	Structures	72,523	0	72,523	54,231	0	18,292	0	18,292
3	592000	Station Equipment	64,207	28,672	92,879	35,705	20,473	28,502	8,199	36,701
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	565,189	43	565,232	401,122	31	164,067	12	164,079
3	594000	Underground Lines	45,465	0	45,465	27,600	0	17,865	0	17,865
3	595000	Line Transformers	72,542	3,245	75,787	63,326	2,317	9,216	928	10,144
3	596000	Street Light & Signal System Maintenance Exp	13,141	0	13,141	12,234	0	907	0	907
3	597000	Meters	2,848	0	2,848	2,108	0	740	0	740
3	598000	Miscellaneous Distribution Expense	15,891	(41,984)	(26,093)	(5,005)	(29,978)	20,896	(12,006)	8,890
TOTAL DISTRIBUTION OPERATING EXP			1,883,150	712,955	2,596,105	1,344,623	509,073	538,527	203,882	742,409
E-DEPX		Depreciation Expense-Distribution	3,657,482	3,424	3,660,906	2,311,951	2,445	1,345,531	979	1,346,510
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,250	0	2,250	2,250	0	0	0	0
E-OTX		Taxes Other Than FIT-Distribution	4,036,605	0	4,036,605	3,438,892	0	597,713	0	597,713
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			7,696,337	3,424	7,699,761	5,753,093	2,445	1,943,244	979	1,944,223
TOTAL DISTRIBUTION EXPENSES			9,579,487	716,379	10,295,866	7,097,716	511,518	2,481,771	204,861	2,686,632

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

AVISTA UTILITIES

Report ID:
E-OPS-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	30,390	30,390	0	19,958	19,958	0	10,432	10,432
2	902000	Meter Reading Expenses	284,926	9,218	274,144	237,282	6,054	243,336	27,644	3,164	30,808
2	903XXX	Customer Records & Collection Expenses	161,047	643,410	804,457	109,279	422,540	531,819	51,768	220,870	272,638
2	904000	Uncollectible Accounts	0	264,170	264,170	0	173,486	173,486	0	90,684	90,684
2	905000	Misc Customer Accounts	0	46,443	46,443	0	30,500	30,500	0	15,943	15,943
		TOTAL CUSTOMER ACCOUNTS EXPENSES	425,973	993,631	1,419,604	346,561	652,538	999,099	79,412	341,093	420,505
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	1,687,612	29,377	1,716,989	1,218,372	19,292	1,237,664	469,240	10,085	479,325
2	909000	Advertising	0	102,165	102,165	0	67,094	67,094	0	35,071	35,071
2	910000	Misc Customer Service & Info Exp	0	9,107	9,107	0	5,981	5,981	0	3,126	3,126
		TOTAL CUSTOMER SERVICE & INFO EXP	1,687,612	140,649	1,828,261	1,218,372	92,367	1,310,739	469,240	48,282	517,522
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	28,152	1,489,529	1,517,681	21,940	1,013,476	1,035,416	6,212	476,053	482,265
4	921000	Office Supplies & Expenses	16,637	354,739	371,376	16,637	241,364	258,001	0	113,375	113,375
4	922000	Admin Exp Transferred-Credit	0	(11,380)	(11,380)	0	(7,743)	(7,743)	0	(3,637)	(3,637)
4	923000	Outside Services Employed	9,989	637,045	647,034	9,954	433,445	443,399	35	203,600	203,635
4	924000	Property Insurance Premium	0	103,980	103,980	0	70,748	70,748	0	33,232	33,232
4	925XXX	Injuries and Damages	0	307,353	307,353	0	209,123	209,123	0	96,230	96,230
4	926XXX	Employee Pensions and Benefits	0	138,591	138,591	0	94,297	94,297	0	44,294	44,294
4	927000	Franchise Requirements	214	0	214	0	0	0	214	0	214
1	928000	Regulatory Commission Expenses	229,188	311,719	540,907	180,260	204,581	384,841	48,928	107,138	156,066
4	930000	Miscellaneous General Expenses	16,332	325,926	342,258	14,806	221,760	236,566	1,526	104,166	105,692
4	931000	Rents	1,579	(149,638)	(148,059)	879	(101,814)	(100,935)	700	(47,824)	(47,124)
4	935000	Maintenance of General Plant	73,220	899,928	973,148	48,388	612,311	660,699	24,832	287,617	312,449
		TOTAL ADMIN & GEN OPERATING EXP	375,311	4,407,792	4,783,103	292,864	2,991,548	3,284,412	82,447	1,416,244	1,486,691

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

AVISTA UTILITIES

Report ID:
E-OPS-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	151,123	1,410,738	1,561,861	109,333	959,866	1,069,199	41,790	450,872	492,662
E-AMTX		Amortization Expense-General Plant - 303000	0	36,237	36,237	0	24,640	24,640	0	11,597	11,597
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	76,751	1,216,674	1,293,425	75,138	827,825	902,963	1,613	388,849	390,462
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	5,359	5,359	0	3,646	3,646	0	1,713	1,713
99	407229	Idaho Earnings Test Amortization	(197,635)	0	(197,635)	0	0	0	(197,635)	0	(197,635)
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	30,239	2,669,008	2,699,247	184,471	1,815,977	2,000,448	(154,232)	853,031	698,789
		TOTAL ADMIN & GENERAL EXPENSES	405,550	7,076,800	7,482,350	477,335	4,807,525	5,284,860	(71,785)	2,269,275	2,197,490
		TOTAL EXPENSES BEFORE FIT	12,006,136	44,989,801	56,995,937	9,273,891	29,731,665	39,005,556	2,732,245	15,258,136	17,990,381
		NET OPERATING INCOME (LOSS) BEFORE FIT			22,346,908			14,733,005			7,613,903
E-FIT		FEDERAL INCOME TAX--Normal Accrual			2,627,069			2,000,063			627,006
E-FIT		DEFERRED FEDERAL INCOME TAX			4,352,619			2,596,924			1,755,695
E-FIT		AMORTIZED ITC - NOXON			(37,370)			(24,526)			(12,844)
		ELECTRIC NET OPERATING INCOME (LOSS)			15,404,550			10,160,544			5,244,046

ALLOCATION RATIOS:

E-ALL 1	Production/Transmission Ratio	65.630%	34.370%
E-ALL 2	Number of Customers	65.672%	34.328%
E-ALL 3	Direct Distribution Operating Expense	71.403%	28.597%
E-ALL 4	Jurisdictional 4-Factor Ratio	68.040%	31.960%
E-ALL 99	Not Allocated	0.000%	0.000%

RESULTS OF OPERATIONS
 ELECTRIC ALLOCATION OF OTHER REVENUE
 For Month Ended June 30, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
 E-456-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	1,380	31,630	33,010	1,280	20,759	22,039	100	10,871	10,971
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	2,834,192	2,834,192	0	1,860,080	1,860,080	0	974,112	974,112
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	384,956	384,956	0	252,647	252,647	0	132,309	132,309
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	477,735	477,735	0	313,537	313,537	0	164,198	164,198
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	5,020	5,020	0	3,295	3,295	0	1,725	1,725
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	30,662	30,662	0	20,123	20,123	0	10,539	10,539
1	456100	TRANSMISSION REVENUE OF OTHERS	0	982,412	982,412	0	644,757	644,757	0	337,655	337,655
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	266,000	266,000	0	174,576	174,576	0	91,424	91,424
1	456130	ANCILLARY SERVICES REVENUE	0	140,979	140,979	0	92,525	92,525	0	48,454	48,454
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	39,161	0	39,161	39,161	0	39,161	0	0	0
1	456328	RESIDENTIAL DECOUPLING DEFERRE	262,094	0	262,094	182,737	0	182,737	79,357	0	79,357
1	456329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	348,365	0	348,365	(2,503)	0	(2,503)	350,868	0	350,868
1	456339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	12,554	0	12,554	8,322	0	8,322	4,232	0	4,232
1	456705	LOW VOLTAGE B ON A	0	138,578	138,578	0	90,949	90,949	0	47,629	47,629
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	0	0	0	0	0	0	0	0
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	0	0	0	0	0	0	0	0
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	3,629,487	3,629,487	0	2,382,032	2,382,032	0	1,247,455	1,247,455
TOTAL ACCOUNT 456			863,554	8,921,651	9,585,205	228,987	5,855,280	6,084,277	434,557	3,066,371	3,500,928

ALLOCATION RATIOS:
 E-ALL 1 Production/Transmission Ratio 100.000% 65.630% 34.370%

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

AVISTA UTILITIES

Report ID:
E-555-1A

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	9,465,494	9,465,494	0	6,212,204	6,212,204	0	3,253,290	3,253,290
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	28,390	28,390	0	18,632	18,632	0	9,758	9,758
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	910,900	910,900	0	597,824	597,824	0	313,076	313,076
1	555710	Intercompany Purchase	0	140,979	140,979	0	92,525	92,525	0	48,454	48,454
TOTAL ACCOUNT 555			0	10,545,763	10,545,763	0	6,921,185	6,921,185	0	3,624,578	3,624,578

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES
 For Month Ended June 30, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-557-1A

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000 Other Expenses	0	485,503	485,503	0	318,636	318,636	0	166,867	166,867
1	557010 Other Power Supply Expense - Financial	0	4,909,733	4,909,733	0	3,222,258	3,222,258	0	1,687,475	1,687,475
1	557150 Fuel - Economic Dispatch	0	(747,310)	(747,310)	0	(490,460)	(490,460)	0	(256,850)	(256,850)
1	557160 Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161 Unbilled Add-Ons	236	0	236	0	0	0	236	0	236
1	557170 Broker Fees - Power	0	36,375	36,375	0	23,873	23,873	0	12,502	12,502
1	557171 REC Broker Fees	0	0	0	0	0	0	0	0	0
1	557172 Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200 Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280 Washington ERM Deferred	(642,593)	0	(642,593)	(642,593)	0	(642,593)	0	0	0
99	557270 Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290 Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312 Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322 RECs Power Supply Expense Deferred	311,435	0	311,435	311,435	0	311,435	0	0	0
99	557324 Def Power Supply Exp-REC Amort	(393,767)	0	(393,767)	(393,767)	0	(393,767)	0	0	0
99	557331 Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380 Idaho PCA Deferred	(515,714)	0	(515,714)	0	0	0	(515,714)	0	(515,714)
99	557390 Idaho PCA Amortization	(69,771)	0	(69,771)	0	0	0	(69,771)	0	(69,771)
1	557395 Optional Renewable Power Expense Offset	0	59	59	0	39	39	0	20	20
1	557610 Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700 Turbine Gas Bookout Expense	0	38,456	38,456	0	25,239	25,239	0	13,217	13,217
1	557711 Turbine Gas Bookout Offset	0	(38,456)	(38,456)	0	(25,239)	(25,239)	0	(13,217)	(13,217)
1	557730 Other Power Exp - Intracompany Thermal Gas	0	1,559,224	1,559,224	0	1,023,319	1,023,319	0	535,905	535,905
TOTAL ACCOUNT 557		(1,241,949)	6,243,584	5,001,635	(683,467)	4,097,665	3,414,198	(558,482)	2,145,919	1,587,437

ALLOCATION RATIOS:

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

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
ELECTRIC INTEREST DEDUCTION FOR FIT		E-INT-1A
For Month Ended June 30, 2016		
Average of Monthly Averages Basis		
Ref/Basis	Description	System

Ref/Basis	Description	Washington	Idaho
Debt			
1	Capital Structure - Debt Ratio	52.53%	52.53%
2	Cost of Debt	5.193%	5.155%
	Total Weighted Cost	2.728%	2.708%
E-APL	Net Rate Base	1,429,343,633	734,973,027
	Interest Deduction for FIT Calculation	58,895,564	19,903,070

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

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

AVISTA UTILITIES

Report ID:
E-FIT-1A

Ref/Basis	Description	System	Washington	Idaho	
E-OPS	Calculation of Taxable Operating Income:				
	Operating Revenue	79,342,845	53,738,561	25,604,284	
E-OPS	Less: Operating & Maintenance Expense	40,946,629	27,477,798	13,468,831	
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	10,084,199	6,823,188	3,261,011	
E-OTX	Less: Taxes Other than FIT	5,965,109	4,704,570	1,260,539	
	Net Operating Income Before FIT	22,346,908	14,733,005	7,613,903	
E-INT	Less: Monthly Interest Expense	4,907,964	3,249,375	1,658,589	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,793)	11,793	
E-SCM	Plus: Schedule M Adjustments	(9,869,889)	(5,739,517)	(4,130,372)	
	Taxable Net Operating Income	7,569,055	5,755,906	1,813,149	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	2,649,169	2,014,567	634,602	
1	Production Tax Credit	(22,100)	(14,504)	(7,596)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	2,627,069	2,000,063	627,006	
E-DTE	Deferred FIT	4,352,619	2,596,924	1,755,695	
1	411400 Amortized Investment Tax Credit - Noxon	(37,370)	(24,526)	(12,844)	
	Total Net FIT/Deferred FIT	6,942,318	4,572,461	2,369,857	
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

AVISTA UTILITIES

Report ID:
E-SCM-1A

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

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
997000	Book Depreciation & Amortization	3,887,604	6,029,820	9,917,424	2,498,672	4,021,876	6,520,548	1,388,932	2,007,944	3,396,876	2,498,672	4,021,876	6,520,548
12	997001 Contributions in Aid of Construction	0	399,240	399,240	0	263,207	263,207	0	136,033	136,033	0	263,207	263,207
2	997002 Injuries and Damages	0	19,800	19,800	0	13,003	13,003	0	6,797	6,797	0	13,003	13,003
12	997003 Salvage	0	0	0	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)	0	0	0
4	997005 FAS106 Current Retirees Medical Accrual	0	175,861	175,861	0	119,656	119,656	0	56,205	56,205	0	119,656	119,656
99	997007 Idaho PCA	(585,485)	0	(585,485)	0	0	0	(585,485)	0	(585,485)	0	0	0
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	51,810	51,810	0	35,252	35,252	0	16,558	16,558	0	35,252	35,252
12	997016 Redemption Expense Amortization	0	106,195	106,195	0	70,011	70,011	0	36,184	36,184	0	70,011	70,011
99	997017 Amort - Invest in Exch Pwr (405.92.93.95.1	204,169	0	204,169	204,169	0	204,169	204,169	0	204,169	204,169	0	204,169
4	997018 DSM Tariff Rider	(1,301,623)	0	(1,301,623)	(890,452)	0	(890,452)	(411,171)	0	(411,171)	0	0	0
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	864,928	864,928	0	588,497	588,497	0	276,431	276,431	0	588,497	588,497
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(649,620)	0	(649,620)	(219,395)	0	(219,395)	(430,225)	0	(430,225)	0	0	0
12	997032 Interest Rate Swaps	0	42,920	42,920	26,262	0	26,262	16,532	0	16,532	26,262	0	26,262
4	997033 BPA Residential Exchange	42,794	0	42,794	56,382	0	56,382	30,057	0	30,057	56,382	0	56,382
99	997034 Montana Hydro Settlement	86,439	0	86,439	(618,366)	0	(618,366)	0	(8,003)	(8,003)	0	0	0
1	997041 Rathdrum Turbine Lease, Tax	0	(23,284)	(23,284)	0	(15,281)	(15,281)	0	0	(15,281)	0	0	0
99	997043 Washington Deferred Power Costs	(618,366)	0	(618,366)	0	0	0	0	0	0	0	0	0
1	997044 Non-Monetary Power Costs	0	28,390	28,390	0	18,632	18,632	0	9,758	9,758	0	18,632	18,632
1	997045 Section 199 Manufacturing Deduction	0	(62,500)	(62,500)	0	(41,019)	(41,019)	0	(21,481)	(21,481)	0	(41,019)	(41,019)
99	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767	0	0	0
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(429,358)	(429,358)	0	(283,063)	(283,063)	0	(146,295)	(146,295)	0	(283,063)	(283,063)
11	997049 Tax Depreciation	0	(20,006,813)	(20,006,813)	0	(13,020,034)	(13,020,034)	0	(6,986,779)	(6,986,779)	0	(13,020,034)	(13,020,034)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	0	0	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483	6,078	0	6,078
99	997058 Colstrip Settlement	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)	0	0	0

AVISTA UTILITIES

Report ID:
E-SCM-1A

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

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061 CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0	33,333
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	15,258	73,674	88,932	12,677	48,352	61,029	2,581	25,322	25,322
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	41,009	0	41,009	40,177	0	40,177	832	0	832
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	109,384	109,384	0	57,283	57,283
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	329,453	329,453	0	214,401	214,401	0	115,052	115,052
4	997081 Deferred Compensation	0	81,437	81,437	0	55,410	55,410	0	26,027	26,027
4	997082 Meal Disallowances	0	50,972	50,972	0	34,681	34,681	0	16,291	16,291
4	997083 Paid Time Off	0	99,004	99,004	0	67,362	67,362	0	31,642	31,642
2	997084 Customer Uncollectibles	0	(225,841)	(225,841)	0	(148,314)	(148,314)	0	(77,527)	(77,527)
99	997088 Deferred O&M Colstrip & CS2	74,051	0	74,051	91,896	0	91,896	(17,845)	0	0
99	997089 CNC Transmission	0	0	0	0	0	0	0	0	0
99	997091 LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	997092 Smart Grid	0	0	0	0	0	0	0	0	0
99	997093 EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094 Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095 WA REC Deferral	(106,559)	0	(106,559)	(106,559)	0	(106,559)	0	0	0
1	997096 CDA Settlement Costs	0	2,727	2,727	0	1,790	1,790	0	937	937
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	(1,830,337)	0	(1,830,337)	(1,119,031)	0	(1,119,031)	(711,306)	0	0
1	997099 Kettle Falls Diesel Leak	0	423,421	423,421	0	277,891	277,891	0	145,530	145,530
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(1,706,783)	(1,706,783)	0	(1,120,162)	(1,120,162)	0	(586,621)	(586,621)
1	997102 Amort Idaho Earnings Test (254229)	(198,308)	0	(198,308)	0	0	0	(198,308)	0	0
99	997103 Def Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	997104 Spokane River TDG	33,969	0	33,969	24,200	0	24,200	9,769	0	9,769
1	997106 Investment Tax Credit	0	4,453,961	4,453,961	0	2,923,135	2,923,135	0	1,530,826	1,530,826
	TOTAL SCHEDULE M ADJUSTMENTS	(905,275)	(9,054,299)	(9,869,889)	(2,480)	(5,737,037)	(5,739,517)	(813,110)	(3,317,262)	(3,317,262)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.672%	34.328%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	11	Book Depreciation	100.000%	65.078%	34.922%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.927%	34.073%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

Total

3,396,876
136,033
6,797
0
(9,357)
56,205
(585,485)
0
0
16,558
36,184
0
(411,171)
276,431
0
0
0
0
0
0
(430,225)
14,624
16,532
30,057
(8,003)
0
9,758
(21,481)
26,767
0
(146,295)
(6,986,779)
0
0
0
0
483
(16,665)

<u>Total</u>	
2,250	
33,333	
0	
27,903	
0	
832	
0	
0	
0	
57,283	
0	
115,052	
26,027	
16,281	
31,642	
(77,527)	
(17,845)	
0	
0	
0	
0	
0	
0	
937	
0	
(711,306)	
145,530	
0	
(586,621)	
(198,308)	
55,716	
9,769	
<u>1,530,826</u>	
<u>(4,130,372)</u>	

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

AVISTA UTILITIES

		***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		
ef/Bas	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total
	14	410100	0	2,654,387	2,654,387	0	1,681,899	1,681,899
	99	410100	987,519	0	987,519	987,519	0	987,519
	99	410100	794,000	0	794,000	0	0	794,000
		410100	1,781,519	2,654,387	4,435,906	987,519	1,681,899	2,669,418
	14	411100	0	2,014	2,014	0	1,276	1,276
	99	411100	(73,770)	0	(73,770)	(73,770)	0	(73,770)
	99	411100	(11,531)	0	(11,531)	0	0	(11,531)
		411100	(85,301)	2,014	(83,287)	(73,770)	1,276	(72,494)
		Total	1,696,218	2,656,401	4,352,619	913,749	1,683,175	2,596,924
		Total Deferred Federal Income Tax Expense				782,469	973,226	1,755,695

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

36.637%
 0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS
 ELECTRIC TAXES OTHER THAN FIT
 For Month Ended June 30, 2016
 Average of Monthly Averages Basis
 Report ID:
 E-OTX-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	172,357	172,357	0	113,118	113,118	0	59,239	59,239
1	408150	R&P Property Tax--Production	0	1,272,425	1,272,425	0	835,093	835,093	0	437,332	437,332
1	408180	R&P Property Tax--Transmission	0	483,722	483,722	0	317,467	317,467	0	166,255	166,255
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	1,928,504	1,928,504	0	1,265,678	1,265,678	0	662,826	662,826
DISTRIBUTION											
99	408110	State Excise Tax	1,473,834	0	1,473,834	1,473,834	0	1,473,834	0	0	0
99	408120	Municipal Occupation & License Tax	1,606,976	0	1,606,976	1,353,720	0	1,353,720	253,256	0	253,256
99	408160	Miscellaneous State or Local Tax--WA & ID	31	0	31	0	0	0	31	0	31
99	408170	R&P Property Tax--Distribution	891,561	0	891,561	611,338	0	611,338	280,223	0	280,223
99	409100	State Income Tax--Idaho	64,203	0	64,203	0	0	0	64,203	0	64,203
TOTAL DISTRIBUTION			4,036,605	0	4,036,605	3,438,892	0	3,438,892	597,713	0	597,713
TOTAL TAXES OTHER THAN FIT			4,036,605	1,928,504	5,965,109	3,438,892	1,265,678	4,704,570	597,713	662,826	1,260,539

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%

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
*****SYSTEM*****WASHINGTON*****IDAHO*****											
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	8,658,333	8,658,333	0	5,682,464	5,682,464	0	2,975,869	2,975,869
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,312,600	1,312,600	0	667,400	667,400
1	182333	CDA Settlement Costs	0	1,229,706	1,229,706	0	807,056	807,056	0	422,650	422,650
1	182381	CDA Settlement Past Storage	0	33,226,885	33,226,885	0	21,806,805	21,806,805	0	11,420,080	11,420,080
1	302000	Franchises & Consents	0	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)	602,704	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-PC Software (C-IPL)	5,096,363	43,468,848	48,565,211	4,997,744	29,576,204	34,573,948	98,619	13,892,644	13,991,263
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,338,383	4,338,383	0	2,951,836	2,951,836	0	1,386,547	1,386,547
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	71,918,864	71,918,864	0	48,933,595	48,933,595	0	22,985,269	22,985,269
		TOTAL INTANGIBLE PLANT	5,852,246	225,767,784	231,620,030	5,753,627	151,211,226	156,964,853	98,619	74,556,558	74,655,177
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,578,172	3,578,172	0	2,348,354	2,348,354	0	1,229,818	1,229,818
1	311XXX	Structures & Improvements	0	132,092,238	132,092,238	0	86,692,136	86,692,136	0	45,400,102	45,400,102
1	312000	Boiler Plant	0	175,470,079	175,470,079	0	115,161,013	115,161,013	0	60,309,066	60,309,066
1	313000	Generators	0	6,770	6,770	0	4,443	4,443	0	2,327	2,327
1	314000	Turbogenerator Units	0	54,808,724	54,808,724	0	35,970,966	35,970,966	0	18,837,758	18,837,758
1	315000	Accessory Electric Equipment	0	27,483,149	27,483,149	0	18,037,191	18,037,191	0	9,445,958	9,445,958
1	316000	Miscellaneous Power Plant Equipment	0	17,372,999	17,372,999	0	11,401,899	11,401,899	0	5,971,100	5,971,100
		TOTAL STEAM PRODUCTION PLANT	0	410,812,131	410,812,131	0	269,616,002	269,616,002	0	141,196,129	141,196,129
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	59,937,920	59,937,920	0	39,337,257	39,337,257	0	20,600,663	20,600,663
1	331XXX	Structures & Improvements	0	64,654,109	64,654,109	0	42,432,492	42,432,492	0	22,221,617	22,221,617
1	332XXX	Reservoirs, Dams, & Waterways	0	170,567,683	170,567,683	0	111,943,570	111,943,570	0	58,624,113	58,624,113
1	333000	Waterwheels, Turbines, & Generators	0	197,322,148	197,322,148	0	129,502,526	129,502,526	0	67,819,622	67,819,622
1	334000	Accessory Electric Equipment	0	43,701,679	43,701,679	0	28,681,412	28,681,412	0	15,020,267	15,020,267
1	335XXX	Miscellaneous Power Plant Equipment	0	9,961,888	9,961,888	0	6,537,987	6,537,987	0	3,423,901	3,423,901
1	336000	Roads, Railroads, & Bridges	0	2,689,139	2,689,139	0	1,764,882	1,764,882	0	924,257	924,257
		TOTAL HYDRAULIC PRODUCTION PLANT	0	548,834,566	548,834,566	0	360,200,126	360,200,126	0	188,634,440	188,634,440
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	16,850,041	16,850,041	0	11,058,682	11,058,682	0	5,791,359	5,791,359
1	342000	Fuel Holders, Producers, & Accessories	0	21,378,319	21,378,319	0	14,030,591	14,030,591	0	7,347,728	7,347,728
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	208,107,871	208,107,871	0	136,581,196	136,581,196	0	71,526,675	71,526,675
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	20,570,099	20,570,099	0	13,500,156	13,500,156	0	7,069,943	7,069,943
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	1,859,687	1,859,687	0	1,220,513	1,220,513	0	639,174	639,174
		TOTAL OTHER PRODUCTION PLANT	0	293,763,534	293,763,534	0	192,797,008	192,797,008	0	100,966,526	100,966,526
		TOTAL PRODUCTION PLANT	0	1,253,410,231	1,253,410,231	0	822,613,136	822,613,136	0	430,797,095	430,797,095

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	21,976,500	21,976,500	0	14,423,177	14,423,177	0	7,553,323	7,553,323
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	23,967,839	23,967,839	0	15,730,093	15,730,093	0	8,237,746	8,237,746
1	353000	Station Equipment	0	252,355,010	252,355,010	0	165,620,593	165,620,593	0	86,734,417	86,734,417
1	354000	Towers & Fixtures	0	17,172,840	17,172,840	0	11,270,535	11,270,535	0	5,902,305	5,902,305
1	355000	Poles & Fixtures	0	199,008,596	199,008,596	0	130,608,029	130,608,029	0	68,398,567	68,398,567
1	356000	Overhead Conductors & Devices	0	132,307,861	132,307,861	0	86,833,649	86,833,649	0	45,474,212	45,474,212
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	2,342,771	2,342,771	0	1,537,561	1,537,561	0	805,210	805,210
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	654,128,553	654,128,553	0	429,304,570	429,304,570	0	224,823,983	224,823,983
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	5,346,094	0	5,346,094	3,893,776	0	3,893,776	1,452,318	0	1,452,318
99	360400	Land Easements	2,491,385	0	2,491,385	335,296	0	335,296	2,156,089	0	2,156,089
99	360500	Land Ease Perpetual	183,925	0	183,925	0	0	0	183,925	0	183,925
99	361000	Structures & Improvements	20,776,214	0	20,776,214	14,292,675	0	14,292,675	6,483,539	0	6,483,539
3	362000	Station Equipment	124,371,806	2,085,820	126,457,626	80,534,257	1,489,338	82,023,595	43,837,549	596,482	44,434,031
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	346,547,847	0	346,547,847	220,651,954	0	220,651,954	125,895,893	0	125,895,893
99	365000	Overhead Conductors & Devices	219,987,622	0	219,987,622	137,617,894	0	137,617,894	82,369,728	0	82,369,728
99	366000	Underground Conduit	100,229,312	0	100,229,312	63,825,045	0	63,825,045	36,404,267	0	36,404,267
99	367000	Underground Conductors & Devices	177,651,260	0	177,651,260	115,054,468	0	115,054,468	62,596,792	0	62,596,792
99	368000	Line Transformers	237,614,894	0	237,614,894	162,262,407	0	162,262,407	75,352,487	0	75,352,487
99	369XXX	Services	154,158,951	0	154,158,951	100,911,418	0	100,911,418	53,247,533	0	53,247,533
99	370000	Meters	50,187,372	0	50,187,372	27,544,109	0	27,544,109	22,643,263	0	22,643,263
99	373XXX	Street Light & Signal Systems	53,313,835	0	53,313,835	35,483,473	0	35,483,473	17,830,362	0	17,830,362
		TOTAL DISTRIBUTION PLANT	1,495,458,362	2,085,820	1,497,544,182	965,004,617	1,489,338	966,493,955	530,453,745	596,482	531,050,227
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,418,128	7,550,319	8,968,447	712,702	5,137,237	5,849,939	705,426	2,413,082	3,118,508
4	390XXX	Structures & Improvements	14,272,252	84,173,809	98,446,061	6,605,022	57,271,860	63,876,882	7,667,230	26,901,949	34,569,179
4	391XXX	Office Furniture & Equipment	3,487,904	52,245,222	55,733,126	3,406,469	35,547,649	38,954,118	81,435	16,697,573	16,779,008
4	392XXX	Transportation Equipment	26,600,837	14,749,784	41,350,621	19,275,589	10,036,753	29,311,342	7,325,248	4,714,031	12,039,279
4	393000	Stores Equipment	258,152	3,131,379	3,389,531	116,999	2,130,590	2,247,589	141,153	1,000,789	1,141,942
4	394000	Tools, Shop & Garage Equipment	1,972,941	11,363,132	13,336,073	928,516	7,745,083	8,673,599	1,044,425	3,638,049	4,682,474
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	623,999	877,391	218,672	424,569	643,241	34,720	199,430	234,150
4	396XXX	Power Operated Equipment	25,556,166	9,048,658	34,604,824	15,346,807	6,156,707	21,503,514	10,209,359	2,891,951	13,101,310
4	397XXX	Communications Equipment	22,446,515	75,680,135	98,126,650	13,257,934	51,492,764	64,750,698	9,188,581	24,187,371	33,975,952
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	96,272,499	259,038,124	355,310,623	59,872,623	176,249,540	236,122,163	36,399,876	82,788,584	119,188,460
TOTAL PLANT IN SERVICE			1,597,583,107	2,394,430,512	3,992,013,619	1,030,630,867	1,580,867,810	2,611,498,677	566,952,240	813,562,702	1,380,514,942

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT

For Month Ended June 30, 2016
Average of Monthly Averages Basis

Report ID:
E-PLT-1A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(292,291,380)	(292,291,380)	0	(191,830,833)	(191,830,833)	0	(100,460,547)	(100,460,547)
E-ADEP		Hydro Production Plant	0	(141,218,927)	(141,218,927)	0	(92,681,982)	(92,681,982)	0	(48,536,945)	(48,536,945)
E-ADEP		Other Production Plant	0	(106,959,782)	(106,959,782)	0	(70,197,705)	(70,197,705)	0	(36,762,077)	(36,762,077)
E-ADEP		Transmission Plant	0	(206,400,358)	(206,400,358)	0	(135,460,555)	(135,460,555)	0	(70,939,803)	(70,939,803)
E-ADEP		Distribution Plant	(478,074,207)	(52,313)	(478,126,520)	(294,571,428)	(37,353)	(294,608,781)	(183,502,779)	(14,960)	(183,517,739)
E-ADEP		General Plant	(34,508,094)	(88,372,217)	(122,880,311)	(21,643,884)	(60,128,456)	(81,772,340)	(12,864,210)	(28,243,761)	(41,107,971)
		TOTAL ACCUMULATED DEPRECIATION	(512,582,301)	(835,294,977)	(1,347,877,278)	(316,215,312)	(550,336,884)	(866,552,196)	(196,366,989)	(284,958,093)	(481,325,082)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(10,887,090)	(10,887,090)	0	(7,145,197)	(7,145,197)	0	(3,741,893)	(3,741,893)
E-AAMT		Distribution-Franchises/Misc Intangibles	(188,486)	0	(188,486)	(188,486)	0	(188,486)	0	0	0
E-AAMT		General Plant - 303000	0	(1,195,283)	(1,195,283)	0	(811,724)	(811,724)	0	(383,559)	(383,559)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(3,083,772)	(31,179,737)	(34,263,509)	(3,029,954)	(21,214,693)	(24,244,647)	(53,818)	(9,965,044)	(10,018,862)
E-AAMT		General Plant - 390200, 396200	(120,778)	(272,436)	(393,214)	(117,217)	(185,366)	(302,583)	(3,561)	(87,070)	(90,631)
		TOTAL ACCUMULATED AMORTIZATION	(3,393,036)	(43,534,546)	(46,927,582)	(3,335,657)	(29,356,980)	(32,692,637)	(57,379)	(14,177,566)	(14,234,945)
TOTAL ACCUMULATED DEPR/AMORT											
			(515,975,337)	(878,829,523)	(1,394,804,860)	(319,550,969)	(579,693,864)	(899,244,833)	(196,424,366)	(299,135,659)	(495,560,027)
NET ELECTRIC UTILITY PLANT before DFIT											
			1,081,607,770	1,515,600,989	2,597,208,759	711,079,898	1,001,173,946	1,712,253,844	370,527,872	514,427,043	884,954,915
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	(105,939)	(105,939)	0	(69,528)	(69,528)	0	(36,411)	(36,411)
12		ADFIT - Electric Plant In Service (282900)	0	(470,568,436)	(470,568,436)	0	(310,231,653)	(310,231,653)	0	(160,336,783)	(160,336,783)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(48,024,512)	(48,024,512)	0	(32,675,878)	(32,675,878)	0	(15,348,634)	(15,348,634)
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	(11,629,410)	(11,629,410)	0	(7,632,382)	(7,632,382)	0	(3,997,028)	(3,997,028)
1		ADFIT - CDA Settlement Costs (283333)	0	386,288	386,288	0	253,521	253,521	0	132,767	132,767
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,115,710)	(3,115,710)	0	(2,054,094)	(2,054,094)	0	(1,061,616)	(1,061,616)
		TOTAL ACCUMULATED DFIT	0	(534,615,613)	(534,615,613)	0	(353,470,005)	(353,470,005)	0	(181,145,608)	(181,145,608)
NET ELECTRIC UTILITY PLANT											
			1,081,607,770	960,985,376	2,062,593,146	711,079,898	647,703,941	1,368,783,839	370,527,872	333,281,435	703,809,307

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%
E-ALL	3	Direct Distribution Operating Expense	100.000%	71.403%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.927%
E-ALL	99	Not Allocated	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Month Ended June 30, 2016
 Average of Monthly Averages Basis
 Ref/Basis Description (Accounts)

AVISTA UTILITIES

Report ID:
E-APL-1A

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

Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	#####	980,985,376	2,062,593,146	711,079,898	647,703,941	1,358,783,839	370,527,872	333,281,435	703,809,307
	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	(512,005)	0	(512,005)	512,005	0	512,005
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)	(2,917,755)	0	(2,917,755)	(935,090)	0	(935,090)	(1,982,665)	0	(1,982,665)
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)	7,678,364	0	7,678,364	4,904,419	0	4,904,419	2,773,945	0	2,773,945
99	ADFIT - Kettle Falls Disallowed (190420)	137,736	0	137,736	137,736	0	137,736	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)	1,481,876	0	1,481,876	0	0	0	1,481,876	0	1,481,876
99	ADFIT - Boulder Park Disallowed (190040)	391,343	0	391,343	0	0	0	391,343	0	391,343
99	Investment in WNP3 Exchange Power (124900, 12493)	7,860,123	0	7,860,123	7,860,123	0	7,860,123	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,412,629)	0	(1,412,629)	(1,412,629)	0	(1,412,629)	0	0	0
99	CDA Lake Settlement - WA (182382)	678,193	0	678,193	678,193	0	678,193	0	0	0
99	CDA Lake Settlement - ID (186382)	132,934	0	132,934	0	0	0	132,934	0	132,934
99	ADFIT - CDA Lake Settlement - Direct (283382)	(283,896)	0	(283,896)	(237,369)	0	(237,369)	(46,527)	0	(46,527)
99	CDA CDR Fund - Direct (182324)	49,332	0	49,332	49,332	0	49,332	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	350,066	0	350,066	325,189	0	325,189	24,877	0	24,877
99	ADFIT - Spokane River Relicensing (283322)	(122,499)	0	(122,499)	(113,797)	0	(113,797)	(8,702)	0	(8,702)
99	Spokane River PM&Es (182323)	322,349	0	322,349	206,492	0	206,492	115,857	0	115,857
99	ADFIT - Spokane River PM&Es (283323)	(112,846)	0	(112,846)	(72,296)	0	(72,296)	(40,550)	0	(40,550)
99	Montana Riverbed Settlement (186360)	471,683	0	471,683	366,483	0	366,483	105,200	0	105,200
99	ADFIT - Montana Riverbed Settlement (283365)	(165,569)	0	(165,569)	(128,750)	0	(128,750)	(36,819)	0	(36,819)
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)	(2,219,474)	0	(2,219,474)	(607,396)	0	(607,396)	(1,612,078)	0	(1,612,078)
99	Customer Deposits (235199)	(1,709,927)	0	(1,709,927)	(1,709,927)	0	(1,709,927)	0	0	0
C-WKC	Working Capital	65,897,812	32,547,472	98,445,284	65,897,812	0	65,897,812	0	32,547,472	32,547,472
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	69,176,042	32,547,472	101,723,514	70,559,794	0	70,559,794	(1,383,752)	32,547,472	31,163,720
	NET RATE BASE	#####	1,013,532,848	2,164,316,660	781,639,692	647,703,941	1,429,343,633	369,144,120	365,828,907	734,973,027

ALLOCATION RATIOS:

E-ALL 4 Jurisdictional 4-Factor Ratio
 E-ALL 99 Not Allocated

100.000%
 0.000%

68.040%
 0.000%

31.960%
 0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
ELECTRIC DEPRECIATION EXPENSE		E-DEPX-1A
For Month Ended June 30, 2016		
Average of Monthly Averages Basis		

Ref/Basis	System Total	Assigned or Allocated		Assigned or Allocated		***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
		to Electric	to Gas-South	to Gas-North	to Gas-South	Direct	Allocated	Direct	Allocated	Direct	Allocated
Electric Production											
1 Steam (ED-AN)	656,112	656,112				656,112		430,606		225,506	
1 Hydro (ED-AN)	839,068	839,068				839,068		550,680		288,388	
1 Other (ED-AN)	782,436	782,436				782,436		513,513		268,923	
Total Electric Production	2,277,616	2,277,616				2,277,616		1,494,799		782,817	
Electric Transmission											
1 ED-AN	983,191					983,191		645,268		337,923	
Total Electric Transmissi	983,191					983,191		645,268		337,923	
Electric Distribution											
3 ED-AN	3,424	3,424				3,424		2,445		979	
ED-ID	1,345,531	1,345,531				1,345,531				1,345,531	
ED-WA	2,311,951	2,311,951				2,311,951		2,311,951			
Total Electric Distribution	3,660,906	3,660,906				3,667,482		2,311,951		1,345,531	
Gas Underground Storage											
GD-AN	58,575		58,575								
GD-OR	10,665		10,665								
Total Gas Underground S	69,240		69,240								
Gas Distribution											
GD-AN	5,383		5,383								
GD-ID	404,031		404,031								
GD-WA	811,176		811,176								
GD-OR	547,587		547,587								
Total Gas Distribution	1,768,177		1,720,590								
General Plant											
4 ED-AN	232,628	232,628				232,628		158,280		74,348	
ED-ID	18,573	18,573				18,573				18,573	
ED-WA	96,063	96,063				96,063		96,063			
7.4 CD-AA	1,591,744	1,135,328	317,680	138,736		1,135,328		772,477		362,851	
9.4 CD-AN	54,512	42,782	11,730			42,782		29,109		13,673	
9 CD-ID	29,582	23,217	6,365			23,217				23,217	
9 CD-WA	16,908	13,270	3,638			13,270		13,270			
8 GD-AA	23,821		16,588	7,233							
GD-AN	2,991		2,991								
GD-ID	3,658		3,658								
GD-WA	17,692		17,692								
GD-OR	16,375		16,375								
Total General Plant	2,104,547	1,561,861	380,342	162,344		1,51,123	1,410,738	109,333	959,866	41,790	450,872
Total Depreciation Expen	10,863,677	8,483,574	1,659,507	720,596		3,808,605	4,674,969	2,421,284	3,102,378	1,387,321	1,572,591

Allocation Ratios:
 Service - 7 Elec/Gas North/Oregon 4-Factor 71.326% Electric 71.326% Gas-North 19.958% Gas-South 8.716% Jurisdiction - 1 Production/Transmission Ratio 65.630% Washington 65.630% Idaho 34.370%

RESULTS OF OPERATIONS
ELECTRIC DEPRECIATION EXPENSE
 For Month Ended June 30, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-DEPX-1A

8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3	71.403%	28.597%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	68.040%	31.960%
	Direct Distribution Operating Expe						
	Jurisdictional 4-Factor Ratio						

AVISTA UTILITIES

RESULTS OF OPERATIONS
 Report ID:
 ELECTRIC AMORTIZATION EXPENSE
 For Month Ended June 30, 2016
 E-AMTX-1A
 Average of Monthly Averages Basis

Ref/Basis	System Total	Assigned or Allocated to Electric		Assigned or Allocated to Gas-North		Assigned or Allocated to Gas-South		***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
		Allocated	Total	Allocated	Total	Allocated	Total	Direct	Allocated	Direct	Allocated	Direct	Allocated
Production/Transmission													
1 Franchises (302000)	ED-AN	76,533	76,533					76,533	76,533	50,229	50,229	26,304	26,304
1 Misc Intangible Pft (30300)ED-AN		20,050	20,050					20,050	20,050	13,159	13,159	6,891	6,891
Total Production/Transmission		96,583	96,583					96,583	96,583	63,388	63,388	33,195	33,195
Distribution													
Franchises (302000)	ED-WA	2,013	2,013					2,013	2,013	2,013	2,013		
Misc Intangible Pft (30300)ED-WA		237	237					237	237	237	237		
Total Distribution		2,250	2,250					2,250	2,250	2,250	2,250		
General Plant - 303000													
7.4	CD-AA	49,911	35,600	9,961	4,350			35,600	35,600	24,222	24,222	11,378	11,378
9.1	CD-AN	811	637	174				637	637	418	418	219	219
	GD-ID	1,245		1,245									
	GD-WA	2,072		2,072									
	GD-OR	1,551		1,551									
Total General Plant - 303000		55,590	36,237	13,452	5,901			36,237	36,237	24,640	24,640	11,597	11,597
Miscellaneous IT Intangible Plant - 3031XX													
7.4	CD-AA	1,629,174	1,162,024	325,151	141,959			1,162,024	1,162,024	790,641	790,641	371,383	371,383
9.4	CD-AN	763	599	164				599	599	408	408	191	191
9.4	CD-ID	1,551	1,217	334				1,217	1,217			1,217	1,217
4	ED-AN	54,051	54,051					54,051	54,051	36,776	36,776	17,275	17,275
	ED-ID	396	396					396	396			396	396
	ED-WA	75,138	75,138					75,138	75,138				
8	GD-AA	25,791		17,959	7,832								
	GD-AN	0		0									
	GD-OR	0		0									
Total Miscellaneous IT Intangible Pft - 3031:		1,786,864	1,293,425	343,608	149,831			1,216,674	1,293,425	75,138	827,825	1,613	388,849
Gas Underground Storage													
	GD-AN	19	19	19									
Total Gas Underground Storage		19	19	19									
General Plant - 390200, 396200													
7.4	CD-AA	2,219	1,583	443	193			1,583	1,583	1,077	1,077	506	506
4	ED-AN	3,776	3,776					3,776	3,776	2,569	2,569	1,207	1,207
	GD-OR	0		0									
Total General Plant - 390200, 396200		5,995	5,359	443	193			5,359	5,359	3,646	3,646	1,713	1,713
Total Amortization Expense		1,947,301	1,433,854	357,522	155,925			1,354,853	1,433,854	77,388	919,499	1,613	435,354

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Production/Transmission Ratio	Jurisdictional 4-Factor Ratio
7 Elec/Gas North/Oregon 4-Factor	71.325%	19.958%	8.716%	1	65.630%	68.040%
8 Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4		
9 Elec/Gas North 4-Factor	78.482%	21.518%	0.000%			

AVISTA UTILITIES

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

Report ID:
E-ADEP-1A

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	Direct	Allocated	Direct	Allocated
Electric Production										
1	Steam (ED-AN)	(292,291,380)	(292,291,380)	(292,291,380)	(292,291,380)	(191,830,833)	(191,830,833)	(100,460,547)	(100,460,547)	(100,460,547)
1	Hydro (ED-AN)	(141,218,927)	(141,218,927)	(141,218,927)	(141,218,927)	(92,681,982)	(92,681,982)	(48,536,945)	(48,536,945)	(48,536,945)
1	Other (ED-AN)	(106,959,782)	(106,959,782)	(106,959,782)	(106,959,782)	(70,197,705)	(70,197,705)	(36,762,077)	(36,762,077)	(36,762,077)
	Total Electric Production	(540,470,089)	(540,470,089)	(540,470,089)	(540,470,089)	(354,710,520)	(354,710,520)	(185,759,569)	(185,759,569)	(185,759,569)
Electric Transmission										
1	ED-AN	(206,400,358)	(206,400,358)	(206,400,358)	(206,400,358)	(135,460,555)	(135,460,555)	(70,939,803)	(70,939,803)	(70,939,803)
	Total Electric Transmissic	(206,400,358)	(206,400,358)	(206,400,358)	(206,400,358)	(135,460,555)	(135,460,555)	(70,939,803)	(70,939,803)	(70,939,803)
Electric Distribution										
3	ED-AN	(52,313)	(52,313)	(52,313)	(52,313)	(37,353)	(37,353)	(14,960)	(14,960)	(14,960)
	ED-ID	(183,502,779)	(183,502,779)	(183,502,779)	(183,502,779)	(294,571,428)	(294,571,428)	(183,502,779)	(183,502,779)	(183,502,779)
	ED-WA	(294,571,428)	(294,571,428)	(294,571,428)	(294,571,428)	(294,571,428)	(294,571,428)	(183,502,779)	(183,502,779)	(183,502,779)
	Total Electric Distribution	(478,126,520)	(478,126,520)	(478,126,520)	(478,126,520)	(573,445,204)	(573,445,204)	(381,965,456)	(381,965,456)	(381,965,456)
Gas Underground Storage										
	GD-AN	(14,406,551)	(14,406,551)	(14,406,551)	(14,406,551)	(805,122)	(805,122)			
	GD-OR	(805,122)	(805,122)	(805,122)	(805,122)					
	Total Gas Underground St	(15,211,673)	(15,211,673)	(15,211,673)	(15,211,673)					
Gas Distribution										
	GD-AN	(1,602,755)	(1,602,755)	(1,602,755)	(1,602,755)					
	GD-ID	(65,735,905)	(65,735,905)	(65,735,905)	(65,735,905)					
	GD-WA	(127,477,812)	(127,477,812)	(127,477,812)	(127,477,812)					
	GD-OR	(100,059,111)	(100,059,111)	(100,059,111)	(100,059,111)					
	Total Gas Distribution	(294,875,583)	(294,875,583)	(294,875,583)	(294,875,583)					
General Plant										
4	ED-AN	(43,150,413)	(43,150,413)	(43,150,413)	(43,150,413)	(29,359,541)	(29,359,541)	(13,790,872)	(13,790,872)	(13,790,872)
	ED-ID	(8,417,870)	(8,417,870)	(8,417,870)	(8,417,870)	(19,236,749)	(19,236,749)	(8,417,870)	(8,417,870)	(8,417,870)
	ED-WA	(19,236,749)	(19,236,749)	(19,236,749)	(19,236,749)	(24,824,055)	(24,824,055)	(11,660,447)	(11,660,447)	(11,660,447)
7,4	CD-AA	(51,151,757)	(51,151,757)	(51,151,757)	(51,151,757)	(5,944,860)	(5,944,860)	(2,792,442)	(2,792,442)	(2,792,442)
9,4	CD-AN	(11,132,732)	(11,132,732)	(11,132,732)	(11,132,732)	(4,446,340)	(4,446,340)	(4,446,340)	(4,446,340)	(4,446,340)
9	CD-ID	(3,665,354)	(3,665,354)	(3,665,354)	(3,665,354)	(2,407,135)	(2,407,135)			
9	CD-WA	(3,067,078)	(3,067,078)	(3,067,078)	(3,067,078)					
8	GD-AA	(2,044,592)	(2,044,592)	(2,044,592)	(2,044,592)					
	GD-AN	(2,339,934)	(2,339,934)	(2,339,934)	(2,339,934)					
	GD-ID	(1,476,206)	(1,476,206)	(1,476,206)	(1,476,206)					
	GD-WA	(5,406,889)	(5,406,889)	(5,406,889)	(5,406,889)					
	GD-OR	(4,479,482)	(4,479,482)	(4,479,482)	(4,479,482)					
	Total General Plant	(187,569,056)	(187,569,056)	(187,569,056)	(187,569,056)	(60,128,456)	(60,128,456)	(28,243,761)	(28,243,761)	(28,243,761)
	Total Accumulated Depr	(1,892,653,279)	(1,347,877,278)	(1,347,877,278)	(1,347,877,278)	(666,552,196)	(666,552,196)	(284,958,093)	(284,958,093)	(284,958,093)

Allocation Service -	Electric		Gas-North		Gas-South		Jurisdiction -		Production/Transmission Ratio	
	71.328%	0.000%	19.958%	8.716%	30.366%	0.000%	1	3	4	65.630%
7	Elec/Gas North/Oregon 4-Factor									71.403%
8	Gas North/Oregon 4-Factor									68.040%
9	Elec/Gas North 4-Factor	78.482%	21.518%							31.960%

AMVISTA UTILITIES

RESULTS OF OPERATIONS
ELECTRIC ACCUMULATED AMORTIZATION
 For Month Ended June 30, 2016
 Average of Monthly Averages Basis

Report ID:
E-AAIT-1A

Ref/Basis	System Total	Assigned or Allocated		Assigned or Allocated to Gas-South	***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
		to Electric	to Gas-North		Direct	Allocated	Direct	Allocated	Direct	Allocated
Production/Transmission										
1 Franchises (302000)	(9,643,887)	(9,643,887)			(9,643,887)	(9,643,887)				
1 Misc Intangible Plt (3030)	(1,243,203)	(1,243,203)			(1,243,203)	(1,243,203)				
Total Production/Transmission	(10,887,090)	(10,887,090)			(10,887,090)	(10,887,090)				
Distribution										
Franchises (302000)	(156,306)	(156,306)			(156,306)	(156,306)				
Misc Intangible Plt (3030)	(32,180)	(32,180)			(32,180)	(32,180)				
Total Distribution	(188,486)	(188,486)			(188,486)	(188,486)				
General Plant - 303000										
7,4	(1,585,829)	(1,131,108)	(316,500)	(138,221)	(1,131,108)	(1,131,108)				
9,1	(81,770)	(64,175)	(17,595)		(64,175)	(64,175)				
CD-AN	(63,354)	(63,354)								
GD-WA	(152,961)	(152,961)								
GD-OR	(81,451)	(81,451)								
Total General Plant - 303000	(1,965,365)	(1,195,283)	(550,410)	(219,672)	(1,195,283)	(1,195,283)				
Miscellaneous IT Intangible Plant -3031XX										
7,4	(42,240,072)	(30,128,154)	(8,430,274)	(3,681,644)	(30,128,154)	(30,128,154)				
9,4	(29,625)	(23,251)	(6,374)		(23,251)	(23,251)				
CD-AN	(42,884)	(33,657)	(9,227)		(33,657)	(33,657)				
ED-AN	(1,028,332)	(1,028,332)			(1,028,332)	(1,028,332)				
ED-ID	(20,161)	(20,161)			(20,161)	(20,161)				
ED-WA	(3,029,954)	(3,029,954)			(3,029,954)	(3,029,954)				
GD-AA	(1,081,611)	(753,169)	(328,442)		(753,169)	(753,169)				
GD-AN	0	0	0	0	0	0				
GD-OR	0	0	0	0	0	0				
Total Misc IT Intangible Plant - 3031XX	(47,472,639)	(34,263,509)	(9,199,044)	(4,010,086)	(34,263,509)	(34,263,509)				
Gas Underground Storage										
GD-AN	(240,191)	(240,191)			(240,191)	(240,191)				
Total Gas Underground Storage	(240,191)	(240,191)			(240,191)	(240,191)				
General Plant - 390200, 396200										
7,4	(256,105)	(182,669)	(51,114)	(22,322)	(182,669)	(182,669)				
9	(4,537)	(3,561)	(976)		(3,561)	(3,561)				
CD-WA	(8,332)	(6,539)	(1,793)		(6,539)	(6,539)				
ED-AN	(89,767)	(89,767)			(89,767)	(89,767)				
ED-WA	(110,678)	(110,678)			(110,678)	(110,678)				
GD-WA	(1,863)	(1,863)			(1,863)	(1,863)				
GD-OR	0	0	0	0	0	0				
Total General Plant - 390200, 396200	(471,282)	(393,214)	(55,746)	(22,322)	(393,214)	(393,214)				
Total Accumulated Amortization	(61,225,053)	(46,927,582)	(10,045,391)	(4,252,080)	(46,927,582)	(46,927,582)				
Allocation Ratios:										
7 Elec/Gas North/Oregon 4-Factor		71.326%	19.958%	8.716%	Production/Transmission Ratio	65.630%	Washington	Idaho	34.370%	
8 Gas North/Oregon 4-Factor		0.000%	69.634%	30.366%	Jurisdictional 4-Factor Ratio	68.040%			31.960%	
9 Elec/Gas North 4-Factor		78.482%	21.518%	0.000%						

RESULTS OF OPERATIONS
COMMON GENERAL PLANT

For Month Ended June 30, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Electric Copy

Report ID:
C-GPL-1A

Ref/Basis	Account Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
		Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-OR	Allocated	Total
	389XXX Land & Land Rights									
99	ED-WA / ID / AN	13,611	362,279	22,774	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	477,164	0	0	0	0	477,164
99	GD-OR / AS	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	699,092	343,147	7,293,653	191,664	94,078	2,040,865	0	891,281	891,281
	TOTAL ACCOUNT	712,703	705,426	7,550,318	668,828	94,078	2,104,989	848,544	891,281	1,739,825
	390XXX Structures & Improvements									
99	ED-WA / ID / AN	1,052,423	2,154,217	4,522,295	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	2,239,916	0	0	0	0	2,239,916
99	GD-OR / AS	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
7	CD-AA	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	5,552,599	5,513,014	71,611,540	1,522,308	1,511,455	20,037,898	0	8,750,893	8,750,893
	TOTAL ACCOUNT	6,605,022	7,667,231	84,173,809	3,762,224	1,511,455	22,242,147	3,605,776	8,750,893	12,356,689
	391XXX Office Furniture & Equipment									
99	ED-WA / ID / AN	3,376,203	14,649	5,989,222	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	6,650	0	0	6,650
99	GD-OR / AS	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	437,081	0	0	437,081
7	CD-AA	0	0	0	0	0	12,921,972	0	190,602	190,602
9	CD-WA / ID / AN	30,266	66,785	46,180,610	8,298	18,310	20,669	0	5,643,246	5,643,246
	TOTAL ACCOUNT	3,406,469	81,434	52,245,223	8,298	18,310	13,386,372	0	5,833,848	5,833,848
	392XXX Transportation Equipment									
99	ED-WA / ID / AN	17,508,755	6,463,673	12,414,720	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	6,953,970	2,331,189	1,586,689	0	0	10,871,848
99	GD-OR / AS	0	0	0	0	0	0	3,857,264	0	3,857,264
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	1,766,834	861,575	423,278	484,397	236,210	118,439	0	51,724	51,724
	TOTAL ACCOUNT	19,275,589	7,325,248	14,749,784	7,438,367	2,567,399	2,229,266	3,857,264	51,724	3,908,988

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

AVISTA UTILITIES
 Electric Copy

Report ID:
C-GPL-1A

Ref/Basis	Account Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
		Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-OR	Allocated	Total
	393000 Stores Equipment									
99	ED-WA / ID / AN	10,739	14,745	375,022	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	84,271	0	0	0	0	84,271
99	GD-OR / AS	0	0	0	0	0	0	57,227	0	57,227
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	106,259	126,409	2,756,356	29,132	34,656	755,686	0	0	819,474
	TOTAL ACCOUNT	116,998	141,154	3,131,378	113,403	34,656	755,686	57,227	0	903,745
	394000 Tools, Shop, & Garage Equipment									
99	ED-WA / ID / AN	910,552	281,476	2,502,453	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	1,957,081	362,138	361,979	0	0	2,681,208
99	GD-OR / AS	0	0	0	0	0	0	965,091	0	965,091
8	GD-AA	0	0	0	0	0	2,093,893	0	0	2,093,893
7	CD-AA	12,199,205	0	8,701,205	0	0	2,434,717	0	0	2,434,717
9	CD-WA / ID / AN	17,964	762,950	179,475	4,925	209,171	49,205	0	0	263,301
	TOTAL ACCOUNT	23,770,673	1,044,426	11,383,133	1,962,016	571,309	4,939,794	965,091	1,976,388	2,941,479
	394100 Electric Charging Stations									
99	ED-WA / ID / AN	0	0	51,258	0	0	0	0	0	51,258
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	0	0	51,258	0	0	0	0	0	51,258
	395000 Laboratory Equipment									
99	ED-WA / ID / AN	216,475	34,018	336,251	0	0	0	0	0	586,744
99	GD-WA / ID / AN	0	0	0	15,240	4,970	120,039	0	0	140,249
99	GD-OR / AS	0	0	0	0	0	0	50,178	0	50,178
8	GD-AA	0	0	0	0	0	167,810	0	0	167,810
7	CD-AA	355,663	0	253,680	0	0	70,983	0	0	70,983
9	CD-WA / ID / AN	2,197	701	34,067	602	192	9,340	0	0	10,134
	TOTAL ACCOUNT	1,420,922	34,719	623,998	15,842	5,162	366,172	50,178	0	389,176
	396XXX Power Operated Equipment									
99	ED-WA / ID / AN	15,092,457	9,897,769	8,022,274	0	0	0	0	0	33,012,500
99	GD-WA / ID / AN	0	0	0	2,934,604	1,020,598	830,494	0	0	4,785,696
99	GD-OR / AS	0	0	0	0	0	0	43,634	0	43,634
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	254,350	311,589	376,943	69,733	85,426	105,474	0	0	105,474
	TOTAL ACCOUNT	15,346,807	10,209,358	9,048,658	3,004,337	1,106,024	1,114,019	43,634	0	5,224,380

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

AVISTA UTILITIES
 Electric Copy

Report ID:
C-GPL-1A

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

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

AVISTA UTILITIES
 Electric Copy

Report ID:
C-GPL-1A

Ref/Basis	Account Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
		Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
397XXX	Communication Equipment											
99	ED-WA / ID / AN	12,206,122	5,971,117	44,378,032	62,555,271	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	689,935	503,646	0	1,193,581	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	1,225,865	0	1,225,865
8	GD-AA	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514
7	CD-AA	0	0	26,178,853	26,178,853	0	0	7,325,205	7,325,205	0	3,199,042	3,199,042
9	CD-WA / ID / AN	1,051,812	3,217,464	5,123,250	9,392,526	288,366	882,104	1,404,597	2,575,067	0	0	0
	TOTAL ACCOUNT	13,257,934	9,188,581	75,680,135	98,126,650	978,301	1,385,750	9,421,220	11,785,271	1,225,865	3,500,556	4,726,421
398000	Miscellaneous Equipment											
99	ED-WA / ID / AN	0	2,299	84,425	86,724	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	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	312,085	312,085	0	0	87,326	87,326	0	38,137	38,137
9	CD-WA / ID / AN	3,913	3,918	3,918	7,831	1,073	1,074	1,074	2,147	0	0	0
	TOTAL ACCOUNT	3,913	2,299	400,428	406,640	1,073	0	88,400	89,473	2,367	38,137	40,504
	TOTAL GENERAL PLANT	59,872,623	36,399,876	259,038,122	355,310,621	17,952,689	7,294,143	56,550,065	81,896,897	10,656,146	21,193,068	31,849,214

ALLOCATION RATIOS:

E-ALL 7	Elec/Gas North/Oregon 4-Factor	100.0000%	71.326%	19.958%	8.716%
E-ALL 8	Gas North/Oregon 4-Factor	100.0000%	0.000%	69.634%	30.366%
E-ALL 9	Elec/Gas North 4-Factor	100.0000%	78.482%	21.518%	0.000%
E-ALL 99	Not Allocated	0.000%	0.000%	0.000%	0.000%

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

AVISTA UTILITIES
 Electric Copy

Report ID:
 C-IPL-1A

Ref/Basis	Account	Description	ELECTRIC			GAS NORTH			OREGON GAS														
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total										
		303000																					
		Intangible Plant																					
99		ED-WA / ID / AN	153,179	0	10,317,382	10,470,561	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	1,802,199	0	0	0	1,802,199	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	1,006,135	0	0	0	0	0	0	0	1,006,135	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	6,407,862	6,407,862	0	0	1,793,008	1,793,008	0	0	1,793,008	0	0	0	0	0	0	0	0	0	783,037
9		CD-WA / ID / AN	0	0	152,303	152,303	0	0	41,755	41,755	0	0	41,755	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	153,179	0	16,877,547	17,030,726	0	16,877,547	1,834,763	3,636,962	1,006,135	1,006,135	1,834,763	3,636,962	1,006,135	1,006,135	1,834,763	3,636,962	1,006,135	1,006,135	1,834,763	1,789,172	
		303100																					
		Misc Intangible Plant—Mainframe Software																					
99		ED-WA / ID / AN	4,997,744	23,524	3,277,926	8,299,194	0	0	0	0	0	0	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	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	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	40,153,892	40,153,892	0	0	1,168,972	1,168,972	0	0	1,168,972	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	75,095	37,030	112,125	0	0	11,235,614	11,235,614	0	0	11,235,614	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,997,744	98,619	43,468,848	48,565,211	0	43,468,848	12,414,738	12,435,326	0	0	12,414,738	12,435,326	0	0	12,414,738	12,435,326	0	0	0	0	5,416,551
		303110																					
		Misc Intangible Plant—PC Software																					
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	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	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	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	4,338,383	4,338,383	0	0	1,213,940	1,213,940	0	0	1,213,940	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	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	4,338,383	4,338,383	0	4,338,383	1,213,940	1,213,940	0	0	1,213,940	1,213,940	0	0	1,213,940	1,213,940	0	0	0	0	530,148
		303115																					
		Misc Intangible Plant—PC Software																					
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	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	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	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	71,918,864	71,918,864	0	0	20,123,892	20,123,892	0	0	20,123,892	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	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	71,918,864	71,918,864	0	71,918,864	20,123,892	20,123,892	0	0	20,123,892	20,123,892	0	0	20,123,892	20,123,892	0	0	0	0	8,788,448
		TOTAL	195,787,623	98,619	136,603,642	141,853,184	0	136,603,642	35,587,333	37,410,120	1,006,135	1,006,135	35,587,333	37,410,120	1,006,135	1,006,135	35,587,333	37,410,120	1,006,135	1,006,135	1,006,135	1,006,135	16,524,319

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:
C-DTX-1A

COMMON ACCUMULATED DEFERRED FIT

For Month Ended June 30, 2016
Average of Monthly Averages Basis

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	CD-AA	(66,615,577)	(47,514,226)	(13,295,137)	(5,806,214)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(650,187)	(510,286)	(139,901)	0
7	283750	CD-AA	(2,184,188)	(1,557,894)	(435,920)	(190,374)
Total			(69,449,952)	(49,582,406)	(13,870,958)	(5,996,588)

ALLOCATION RATIOS:

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

AVISTA UTILITIES

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Month Ended June 30, 2016
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

Electric Copy

Ref/Basis Account Description	***** SYSTEM *****				Total	***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
	Washington	Idaho	Oregon	Oregon		Washington	Idaho	Washington	Idaho	
1 151120 FUEL STOCK COAL-COLSTRIP					0					
1 151210 FUEL STOCK HOG FUEL-KFGS					0					
7/4 154100 PLANT MATERIALS & OPER SUPPLIES			2,748,667		2,748,667					2,748,667
1 154300 PLANT MATERIALS & OPER SUP-CS2					0					
1 154400 PLANT MATERIALS & OPER SUP-COLSTRIP					0					
7/4 154500 SUPPLY CHAIN RECEIVING INVENTORY			1,387		1,387					1,387
7/4 154550 SUPPLY CHAIN AVERAGE COST VARIANCE			1		1					1
7/4 154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(2)		(2)					(2)
99 163998 COMMON WORKING CAPITAL	0				0					
99 163999 INVESTOR-SUPPLIED WORKING CAPITAL	80,195,289	38,053,503		118,248,792	80,195,289	38,053,503		14,297,477	5,506,031	
TOTAL	80,195,289	38,053,503	2,750,053	120,998,845	80,195,289	38,053,503	2,750,053	14,297,477	5,506,031	2,750,053

ALLOCATION RATIOS:

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