

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	163,677,418	107,232,905	56,444,513
	Adjustments			
	Adjusted Net Operating Income (Loss)	163,677,418	107,232,905	56,444,513
E-APL	Electric Net Rate Base	2,216,940,455	1,462,430,378	754,510,077
	RATE OF RETURN	7.383%	7.333%	7.481%

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 July 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	7-01-2016 thru 07-31-2016	373,468	245,162	128,306
		Percent		100.000%	65.645%	34.355%
3	E-OPS	Direct Distribution Operating Expense	08-01-2015 thru 07-31-2016	26,145,972	17,609,914	8,536,058
		Percent		100.000%	67.352%	32.648%
	Input	Jurisdictional 4-Factor Ratio	01-01-2015 thru 12-31-2015			
		Direct O & M Accts 500 - 598		22,258,114	14,179,208	8,078,906
		Direct O & M Accts 901 - 935		27,675,297	19,974,239	7,701,058
		Total		49,933,411	34,153,447	15,779,964
		Percentage		100.000%	68.398%	31.602%
		Direct Labor Accts 500 - 598		14,905,270	10,500,754	4,404,516
		Direct Labor Accts 901 - 935		5,379,445	4,296,600	1,082,845
		Total		20,284,715	14,797,354	5,487,361
		Percentage		100.000%	72.948%	27.052%
		Number of Customers		374,962	246,435	128,527
		Percentage		100.000%	65.723%	34.277%
		Net Direct Plant		951,044,253	619,058,713	331,985,540
		Percentage		100.000%	65.093%	34.907%
4		Total Percentages		400.000%	272.161%	127.839%
		Percent		100.000%	68.040%	31.960%

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

Ending Balance Basis

Report ID:

E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		65,517,641	57,859,575	7,658,066	0
		Direct O & M Accts 901 - 935		37,524,901	30,725,388	6,799,513	0
		Adjustments		0	0	0	0
		Total		103,042,542	88,584,963	14,457,579	0
		Percentage		100.000%	85.969%	14.031%	0.000%
		Direct Labor Accts 500 - 894		66,392,511	54,197,331	12,195,180	0
		Direct Labor Accts 901 - 935		3,705,603	3,297,361	408,242	0
		Total		70,098,114	57,494,692	12,603,422	0
		Percentage		100.000%	82.020%	17.980%	0.000%
		Number of Customers at Percentage		610,340	374,962	235,378	0
				100.000%	61.435%	38.565%	0.000%
		Net Direct Plant Percentage		2,706,279,542	2,286,953,784	419,325,758	0
				100.000%	84.505%	15.495%	0.000%
		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	7-01-2016 thru 07-31-2016	1,024,891,177	675,498,747	349,392,430	
				100.000%	65.909%	34.091%	
11		Book Depreciation Percent	08-01-2015 thru 07-31-2016	99,466,134	64,620,499	34,845,635	
				100.000%	64.967%	35.033%	

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended July 31, 2016

Ending Balance Basis

Report ID:

E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	7-01-2016 thru 07-31-2016	2,674,914,937 100.000%	1,763,223,480 65.917%	911,691,457 34.083%
13	E-PLT	Net Electric General Plant Percent	7-01-2016 thru 07-31-2016	231,642,246 100.000%	153,821,642 66.405%	77,820,604 33.595%
14		Net Allocated Schedule M's Percent	08-01-2015 thru 07-31-2016	-250,190,624 100.000%	-161,498,836 64.550%	-88,691,788 35.450%
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 July 31, 2016		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	333,277,965	0	333,277,965	225,257,392	0	225,257,392	108,020,573	0	108,020,573
99	442200	Commercial - Firm & Int.	304,993,591	0	304,993,591	216,771,867	0	216,771,867	88,221,724	0	88,221,724
1	442300	Industrial	109,937,253	0	109,937,253	64,595,117	0	64,595,117	45,342,136	0	45,342,136
99	444000	Public Street & Highway Lighting	7,641,165	0	7,641,165	5,135,686	0	5,135,686	2,505,479	0	2,505,479
99	448000	Interdepartmental Revenue	1,187,890	0	1,187,890	938,917	0	938,917	248,973	0	248,973
99	499XXX	Unbilled Revenue	(1,773,636)	0	(1,773,636)	(1,707,278)	0	(1,707,278)	(66,358)	0	(66,358)
TOTAL SALES TO ULTIMATE CUSTOMERS			755,264,228	0	755,264,228	510,991,701	0	510,991,701	244,272,527	0	244,272,527
1	447XXX	Sales for Resale	0	122,452,230	122,452,230	0	80,365,399	80,365,399	0	42,086,831	42,086,831
TOTAL SALES OF ELECTRICITY			755,264,228	122,452,230	877,716,458	510,991,701	80,365,399	591,357,100	244,272,527	42,086,831	286,359,358
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	(2,180,863)	0	(2,180,863)	(693,782)	0	(693,782)	(1,487,081)	0	(1,487,081)
99	451000	Miscellaneous Service Revenue	390,957	0	390,957	244,000	0	244,000	146,957	0	146,957
1	453000	Sales of Water & Water Power	0	381,674	381,674	0	250,493	250,493	0	131,181	131,181
1	454000	Rent from Electric Property	2,423,290	38,756	2,462,046	1,421,981	25,436	1,447,417	1,001,309	13,320	1,014,629
1	456XXX	Other Electric Revenues	19,159,363	99,369,936	118,529,299	13,991,918	65,216,489	79,208,407	5,167,445	34,153,447	39,320,892
TOTAL OTHER OPERATING REVENUE			19,792,747	99,790,366	119,583,113	14,964,117	65,492,418	80,456,535	4,828,630	34,297,948	39,126,578
TOTAL ELECTRIC REVENUE			775,056,975	222,242,596	997,299,571	525,955,818	145,857,817	671,813,635	249,101,157	76,384,779	325,485,936

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

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

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended July 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	26,693,636	26,693,636	0	17,519,034	17,519,034	0	9,174,602	9,174,602
E-DEPX		Depreciation Expense-Transmission	0	11,477,814	11,477,814	0	7,532,889	7,532,889	0	3,944,925	3,944,925
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,158,781	1,158,781	0	760,508	760,508	0	398,273	398,273
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(141,516)	0	(141,516)	141,516	0	141,516
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	453,334	0	453,334	453,334	0	453,334	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,260	142,325	0	68,740	68,740
99	407326	Amortization of Spokane River TDG	68,380	0	68,380	0	0	0	68,380	0	68,380
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,473	21,473	0	11,246	11,246
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	2,432,222	0	2,432,222	1,048,977	0	1,048,977	1,383,245	0	1,383,245
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	390,011	0	390,011	0	0	0	390,011	0	390,011
99	407380	Amortization of Wartsila Generators	63,829	0	63,829	63,829	0	63,829	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	580,226	580,226	0	303,860	303,860
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	290,395	0	290,395	290,395	0	290,395	0	0	0
99	407395	Optional Renewable Power Revenue Offset	220,025	0	220,025	173,263	0	173,263	46,762	0	46,762
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(2,605,909)	0	(2,605,909)	(1,970,710)	0	(1,970,710)	(635,199)	0	(635,199)
99	407455	Amortization of Colstrip Refund	(116,657)	0	(116,657)	0	0	0	(116,657)	0	(116,657)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(978,867)	0	(978,867)	0	0	0	(978,867)	0	(978,867)
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	197,038	0	197,038	197,038	0	197,038	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,523)	(5,523)	0	(2,892)	(2,892)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	20,297,011	20,297,011	0	13,320,928	13,320,928	0	6,976,083	6,976,083
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,988,901	60,735,632	63,724,533	2,697,914	39,860,795	42,558,709	290,987	20,874,837	21,165,824
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	18,075,881	482,433,250	500,509,131	11,816,691	316,620,945	328,437,636	6,259,190	165,812,305	172,071,495

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	1,837,816	2,616,419	4,454,235	1,386,857	1,762,211	3,149,068	450,959	854,208	1,305,167
3	582000	Station Expense	660,666	61,018	721,684	337,180	41,097	378,277	323,486	19,921	343,407
3	583000	Overhead Line Expense	1,623,631	387,773	2,011,404	1,029,884	261,173	1,291,057	593,747	126,600	720,347
3	584000	Underground Line Expense	1,253,642	23	1,253,665	775,207	15	775,222	478,435	8	478,443
3	584100	Energy Storage Equipment	5,786	0	5,786	5,786	0	5,786	0	0	0
3	585000	Street Light & Signal System Operation Expense	11,484	0	11,484	8,231	0	8,231	3,253	0	3,253
3	586000	Meter Expense	1,805,564	65,677	1,871,241	1,413,626	44,235	1,457,861	391,938	21,442	413,380
3	587000	Customer Installations Expense	573,085	110,337	683,422	293,895	74,314	368,209	279,190	36,023	315,213
3	588000	Miscellaneous Distribution Expense	4,304,095	3,706,682	8,010,777	2,700,045	2,496,524	5,196,569	1,604,050	1,210,158	2,814,208
3	589000	Rent	59	304,760	304,819	59	205,262	205,321	0	99,498	99,498
MAINTENANCE:											
3	590000	Supervision & Engineering	835,940	1,221,981	2,057,921	718,587	823,029	1,541,616	117,353	398,952	516,305
3	591000	Structures	426,306	8,200	434,506	233,590	5,523	239,113	192,716	2,677	195,393
3	592000	Station Equipment	798,382	158,033	956,415	604,270	106,438	710,708	194,112	51,595	245,707
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,632,924	5,321	9,638,245	6,393,598	3,584	6,397,182	3,239,326	1,737	3,241,063
3	594000	Underground Lines	775,738	0	775,738	527,746	0	527,746	247,992	0	247,992
3	595000	Line Transformers	305,339	114,351	419,690	253,227	77,018	330,245	52,112	37,333	89,445
3	596000	Street Light & Signal System Maintenance Exp	522,153	195	522,348	367,501	131	367,632	154,652	64	154,716
3	597000	Meters	20,862	0	20,862	13,291	0	13,291	7,571	0	7,571
3	598000	Miscellaneous Distribution Expense	752,500	457,830	1,210,330	547,334	308,358	855,692	205,166	149,472	354,638
TOTAL DISTRIBUTION OPERATING EXP			26,145,972	9,218,600	35,364,572	17,609,914	6,208,912	23,818,826	8,536,058	3,009,688	11,545,746
E-DEPX		Depreciation Expense-Distribution	42,665,599	41,090	42,706,689	26,838,930	27,675	26,866,605	15,826,669	13,415	15,840,084
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	51,551,681	0	51,551,681	44,795,366	0	44,795,366	6,756,315	0	6,756,315
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			94,244,277	41,090	94,285,367	71,661,293	27,675	71,688,968	22,582,984	13,415	22,596,399
TOTAL DISTRIBUTION EXPENSES			120,390,249	9,259,690	129,649,939	89,271,207	6,236,587	95,507,794	31,119,042	3,023,103	34,142,145

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	362,292	362,292	0	237,827	237,827	0	124,465	124,465
2	902000	Meter Reading Expenses	3,029,349	158,889	3,188,238	2,723,777	104,303	2,828,080	305,572	54,586	360,158
2	903XXX	Customer Records & Collection Expenses	1,680,624	7,830,531	9,511,155	1,076,151	5,140,352	6,216,503	604,473	2,690,179	3,294,652
2	904000	Uncollectible Accounts	0	3,116,393	3,116,393	0	2,045,756	2,045,756	0	1,070,637	1,070,637
2	905000	Misc Customer Accounts	0	296,126	296,126	0	194,392	194,392	0	101,734	101,734
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,709,973	11,764,231	16,474,204	3,799,928	7,722,630	11,522,558	910,045	4,041,601	4,951,646
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	22,117,902	454,766	22,572,668	15,744,264	298,531	16,042,795	6,373,638	156,235	6,529,873
2	909000	Advertising	22,780	912,225	935,005	22,780	598,830	621,610	0	313,395	313,395
2	910000	Misc Customer Service & Info Exp	0	172,681	172,681	0	113,356	113,356	0	59,325	59,325
TOTAL CUSTOMER SERVICE & INFO EXP			22,140,682	1,539,672	23,680,354	15,767,044	1,010,717	16,777,761	6,373,638	528,955	6,902,593
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	383,147	32,092,379	32,475,526	265,225	21,835,655	22,100,880	117,922	10,256,724	10,374,646
4	921000	Office Supplies & Expenses	141,986	4,124,216	4,266,202	141,986	2,806,117	2,948,103	0	1,318,099	1,318,099
4	922000	Admin Exp Transferred--Credit	0	(123,441)	(123,441)	0	(83,989)	(83,989)	0	(39,452)	(39,452)
4	923000	Outside Services Employed	120,956	7,864,095	7,985,051	65,270	5,350,730	5,416,000	55,686	2,513,365	2,569,051
4	924000	Property Insurance Premium	0	1,307,909	1,307,909	0	889,901	889,901	0	418,008	418,008
4	925XXX	Injuries and Damages	314	3,515,294	3,515,608	157	2,391,806	2,391,963	157	1,123,488	1,123,645
4	926XXX	Employee Pensions and Benefits	2,365	1,067,640	1,070,005	2,365	726,422	728,787	0	341,218	341,218
4	927000	Franchise Requirements	3,133	0	3,133	0	0	0	3,133	0	3,133
1	928000	Regulatory Commission Expenses	2,999,452	3,102,638	6,102,090	2,158,682	2,036,261	4,194,943	840,770	1,066,377	1,907,147
4	930000	Miscellaneous General Expenses	137,468	3,663,676	3,801,144	92,460	2,492,765	2,585,225	45,008	1,170,911	1,215,919
4	931000	Rents	9,481	1,064,493	1,073,974	5,281	724,281	729,562	4,200	340,212	344,412
4	935000	Maintenance of General Plant	1,012,993	9,798,263	10,811,256	619,899	6,666,738	7,286,637	393,094	3,131,525	3,524,619
TOTAL ADMIN & GEN OPERATING EXP			4,811,295	67,477,162	72,288,457	3,351,325	45,836,687	49,188,012	1,459,970	21,640,475	23,100,445

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended July 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	1,757,867	16,731,080	18,488,947	1,286,401	11,383,827	12,670,228	471,466	5,347,253	5,818,719
E-AMTX		Amortization Expense-General Plant - 303000	0	433,164	433,164	0	294,541	294,541	0	138,623	138,623
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	994,734	13,822,752	14,817,486	976,162	9,405,000	10,381,162	18,572	4,417,752	4,436,324
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	47,488	47,488	0	32,311	32,311	0	15,177	15,177
99	407229	Idaho Earnings Test Amortization	(2,655,050)	0	(2,655,050)	0	0	0	(2,655,050)	0	(2,655,050)
99	407468	Project Compass Deferral - ID	(1,274,350)	0	(1,274,350)	0	0	0	(1,274,350)	0	(1,274,350)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(1,176,799)	31,034,484	29,857,685	2,262,563	21,115,679	23,378,242	(3,439,362)	9,918,805	6,479,443
		TOTAL ADMIN & GENERAL EXPENSES	3,634,496	98,511,646	102,146,142	5,613,888	66,952,366	72,566,254	(1,979,392)	31,559,280	29,579,888
		TOTAL EXPENSES BEFORE FIT	168,951,281	603,508,489	772,459,770	126,268,758	398,543,245	524,812,003	42,682,523	204,965,244	247,647,767
		NET OPERATING INCOME (LOSS) BEFORE FIT			224,839,801			147,001,632			77,838,169
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(35,503,201)			(22,718,645)			(12,784,556)
E-FIT		DEFERRED FEDERAL INCOME TAX			96,989,554			62,699,994			34,289,560
E-FIT		AMORTIZED ITC - NOXON			(323,970)			(212,622)			(111,348)
		ELECTRIC NET OPERATING INCOME (LOSS)			163,677,418			107,232,905			56,444,513

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.645%	34.355%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.352%	32.648%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended July 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	14,611	977,935	992,546	13,411	641,819	655,230	1,200	336,116	337,316
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	31,255,586	31,255,586	0	20,513,041	20,513,041	0	10,742,545	10,742,545
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	5,023,809	5,023,809	0	3,297,126	3,297,126	0	1,726,683	1,726,683
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	4,636,567	4,636,567	0	3,042,979	3,042,979	0	1,593,588	1,593,588
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	60,244	60,244	0	39,538	39,538	0	20,706	20,706
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	275,260	275,260	0	180,653	180,653	0	94,607	94,607
1	456100	TRANSMISSION REVENUE OF OTHERS	0	10,151,784	10,151,784	0	6,662,616	6,662,616	0	3,489,168	3,489,168
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	3,192,000	3,192,000	0	2,094,910	2,094,910	0	1,097,090	1,097,090
1	456130	ANCILLARY SERVICES REVENUE	0	1,610,887	1,610,887	0	1,057,225	1,057,225	0	553,662	553,662
1	456150	OTHER ELECTRIC REV-CT FUEL SAL	0	0	0	0	0	0	0	0	0
1	456160	OTHER ELECTRIC REV-RES OPTIM O	0	0	0	0	0	0	0	0	0
1	456311	CONTRA DECOUPLING DEFERRAL	0	0	0	0	0	0	0	0	0
1	456328	RESIDENTIAL DECOUPLING DEFERRE	15,027,126	0	15,027,126	11,785,250	0	11,785,250	3,241,876	0	3,241,876
1	456329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	3,966,983	0	3,966,983	2,093,395	0	2,093,395	1,873,588	0	1,873,588
1	456339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	150,643	0	150,643	99,862	0	99,862	50,781	0	50,781
1	456705	LOW VOLTAGE B ON A	0	1,173,608	1,173,608	0	770,239	770,239	0	403,369	403,369
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(378,460)	(378,460)	0	(248,383)	(248,383)	0	(130,077)	(130,077)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	378,460	378,460	0	248,383	248,383	0	130,077	130,077
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	41,012,256	41,012,256	0	26,916,344	26,916,344	0	14,095,912	14,095,912
TOTAL ACCOUNT 456			19,159,363	99,369,936	118,529,299	13,991,918	65,216,490	79,208,408	5,167,445	34,153,446	39,320,891

ALLOCATION RATIOS:

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

AVISTA UTILITIES

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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended July 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	5,849,894	5,849,894	0	3,839,285	3,839,285	0	2,010,609	2,010,609
1	557010	Other Power Supply Expense - Financial	0	50,994,914	50,994,914	0	33,467,962	33,467,962	0	17,526,952	17,526,952
1	557150	Fuel - Economic Dispatch	0	(35,670,740)	(35,670,740)	0	(23,410,707)	(23,410,707)	0	(12,260,033)	(12,260,033)
1	557160	Power Supply Expense - Miscellaneous	602,591	658	603,249	602,591	432	603,023	0	226	226
99	557161	Unbilled Add-Ons	79,206	0	79,206	387,288	0	387,288	(308,082)	0	(308,082)
1	557165	Other Resource Costs-CAISO Charges	0	2,902	2,902	0	1,905	1,905	0	997	997
1	557170	Broker Fees - Power	0	406,589	406,589	0	266,844	266,844	0	139,745	139,745
1	557171	REC Broker Fees	40,891	26,848	67,739	40,891	17,620	58,511	0	9,228	9,228
1	557172	Trade Reporting	0	3,000	3,000	0	1,969	1,969	0	1,031	1,031
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	7,313,344	0	7,313,344	7,313,344	0	7,313,344	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(3,895,884)	0	(3,895,884)	(3,895,884)	0	(3,895,884)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	2,969,153	0	2,969,153	2,969,153	0	2,969,153	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(5,412,843)	0	(5,412,843)	(5,412,843)	0	(5,412,843)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,663,250	0	1,663,250	0	0	0	1,663,250	0	1,663,250
99	557390	Idaho PCA Amortization	713,076	0	713,076	0	0	0	713,076	0	713,076
1	557395	Optional Renewable Power Expense Offset	0	475	475	0	312	312	0	163	163
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,305,887	1,305,887	0	857,054	857,054	0	448,833	448,833
1	557711	Turbine Gas Bookout Offset	0	(1,305,887)	(1,305,887)	0	(857,054)	(857,054)	0	(448,833)	(448,833)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	50,664,300	50,664,300	0	33,250,980	33,250,980	0	17,413,320	17,413,320
TOTAL ACCOUNT 557			4,891,486	72,278,840	77,170,326	2,502,038	47,436,602	49,938,640	2,389,448	24,842,238	27,231,686

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended July 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	343,039	454,766	797,805	248,316	298,531	546,847	94,723	156,235	250,958
99	908600	Public Purpose Tariff Rider Expense Offset	21,782,502	0	21,782,502	15,504,748	0	15,504,748	6,277,754	0	6,277,754
99	908610	Limited Income Tax Refund Program	215,544	0	215,544	215,544	0	215,544	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(223,183)	0	(223,183)	(224,344)	0	(224,344)	1,161	0	1,161
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	22,117,902	454,766	22,572,668	15,744,264	298,531	16,042,795	6,373,638	156,235	6,529,873

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.645%	34.355%
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 July 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.53%	52.53%
2	Cost of Debt		5.194%	5.155%
	Total Weighted Cost		2.728%	2.708%
E-APL	Net Rate Base	2,216,940,455	1,462,430,378	754,510,077
	Interest Deduction for FIT Calculation	60,327,234	39,895,101	20,432,133
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 July 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	997,299,571	671,813,635	325,485,936
E-OPS	Less: Operating & Maintenance Expense	584,592,185	387,186,084	197,406,101
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	116,018,893	79,509,625	36,509,268
E-OTX	Less: Taxes Other than FIT	71,848,692	58,116,294	13,732,398
	Net Operating Income Before FIT	224,839,801	147,001,632	77,838,169
E-INT	Less: Interest Expense	60,327,234	39,895,101	20,432,133
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,516)	141,516
E-SCM	Plus: Schedule M Adjustments	(218,568,032)	(141,061,488)	(77,506,544)
	Taxable Net Operating Income	(54,055,465)	(33,813,441)	(20,242,024)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(18,919,412)	(11,834,704)	(7,084,708)
1	Production Tax Credit	(144,484)	(94,825)	(49,659)
1	Investment Tax Credit - Noxon *	(16,439,305)	(10,789,116)	(5,650,189)
	Total Net Federal Income Tax	(35,503,201)	(22,718,645)	(12,784,556)
E-DTE	Deferred FIT	96,989,554	62,699,994	34,289,560
1	411400 Amortized Investment Tax Credit - Noxon	(323,970)	(212,622)	(111,348)
	Total Net FIT/Deferred FIT	61,162,383	39,768,727	21,393,656

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 July 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	45,445,195	70,405,807	115,851,002	29,128,489	46,955,786	76,084,275	16,316,706	23,450,021	39,766,727
12	997001 Contributions In Aid of Construction	0	6,031,892	6,031,892	0	3,976,042	3,976,042	0	2,055,850	2,055,850
2	997002 Injuries and Damages	0	19,800	19,800	0	12,998	12,998	0	6,802	6,802
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
4	997005 FAS106 Current Retiree Medical Accrual	0	2,217,026	2,217,026	0	1,508,464	1,508,464	0	708,562	708,562
99	997007 Idaho PCA	2,376,326	0	2,376,326	0	0	0	2,376,326	0	2,376,326
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	622,528	622,528	0	423,568	423,568	0	198,960	198,960
12	997016 Redemption Expense Amortization	0	1,270,951	1,270,951	0	837,773	837,773	0	433,178	433,178
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	(2,974,973)	0	(2,974,973)	(1,997,725)	0	(1,997,725)	(977,248)	0	(977,248)
99	997019 CSS Temporary Service Fees	(280,306)	0	(280,306)	(188,798)	0	(188,798)	(91,508)	0	(91,508)
4	997020 FAS87 Current Pension Accrual	0	5,516,701	5,516,701	0	3,753,563	3,753,563	0	1,763,138	1,763,138
99	997021 Wartsilla Generators Amortization	63,829	0	63,829	63,829	0	63,829	0	0	0
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(18,943,161)	0	(18,943,161)	(13,827,697)	0	(13,827,697)	(5,115,464)	0	(5,115,464)
12	997032 Interest Rate Swaps	0	(6,291,006)	(6,291,006)	0	(4,146,842)	(4,146,842)	0	(2,144,164)	(2,144,164)
4	997033 BPA Residential Exchange	49,407	0	49,407	(178,086)	0	(178,086)	227,493	0	227,493
99	997034 Montana Hydro Settlement	1,037,288	0	1,037,288	676,604	0	676,604	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(250,337)	(250,337)	0	(164,296)	(164,296)	0	(86,041)	(86,041)
99	997043 Washington Deferred Power Costs	3,544,406	0	3,544,406	3,544,406	0	3,544,406	0	0	0
1	997044 Non-Monetary Power Costs	0	196,357	196,357	0	128,869	128,869	0	67,488	67,488
1	997045 Section 199 Manufacturing Deduction	0	(1,187,500)	(1,187,500)	0	(779,356)	(779,356)	0	(408,144)	(408,144)
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(3,381,087)	(3,381,087)	0	(2,228,711)	(2,228,711)	0	(1,152,376)	(1,152,376)
11	997049 Tax Depreciation	0	(270,786,737)	(270,786,737)	0	(175,922,019)	(175,922,019)	0	(94,864,718)	(94,864,718)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	40,891	40,891	0	27,822	27,822	0	13,069	13,069
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(116,657)	0	(116,657)	0	0	0	(116,657)	0	(116,657)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended July 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	512,736	0	512,736	684,741	0	684,741	(172,005)	0	(172,005)
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	453,334	0	453,334	453,334	0	453,334	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	6,062,479	6,062,479	0	3,938,611	3,938,611	0	2,123,868	2,123,868
4	997081 Deferred Compensation	0	(660,359)	(660,359)	0	(449,308)	(449,308)	0	(211,051)	(211,051)
4	997082 Meal Disallowances	0	535,675	535,675	0	364,473	364,473	0	171,202	171,202
4	997083 Paid Time Off	0	231,626	231,626	0	157,598	157,598	0	74,028	74,028
2	997084 Customer Uncollectibles	0	(3,049,277)	(3,049,277)	0	(2,001,698)	(2,001,698)	0	(1,047,579)	(1,047,579)
99	997088 Deferred O&M Colstrip & CS2	1,453,355	0	1,453,355	1,048,977	0	1,048,977	404,378	0	404,378
99	997089 CNC Transmission	0	0	0	0	0	0	0	0	0
99	997091 LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	997092 Smart Grid	1	0	1	1	0	1	0	0	0
99	997093 EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094 Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095 WA REC Deferral	(3,454,539)	0	(3,454,539)	(3,454,539)	0	(3,454,539)	0	0	0
1	997096 CDA Settlement Costs	0	32,721	32,721	0	21,475	21,475	0	11,246	11,246
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	(3,455,770)	0	(3,455,770)	693,782	0	693,782	(4,149,552)	0	(4,149,552)
1	997099 Kettle Falls Diesel Leak	0	68,967	68,967	0	45,263	45,263	0	23,704	23,704
99	997100 WA REC Amort	934,830	0	934,830	934,830	0	934,830	0	0	0
1	997101 Repairs 481 (a)	0	(58,721,829)	(58,721,829)	0	(38,539,136)	(38,539,136)	0	(20,182,693)	(20,182,693)
1	997102 Amort Idaho Earnings Test (254229)	2,981,352	0	2,981,352	0	0	0	2,981,352	0	2,981,352
99	997103 Def Project Compass	(884,339)	0	(884,339)	0	0	0	(884,339)	0	(884,339)
99	997104 Spokane River TDG	358,775	0	358,775	290,395	0	290,395	68,380	0	68,380
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	32,148,157	(250,190,625)	(218,568,032)	20,437,347	(161,498,835)	(141,061,488)	11,185,246	(88,691,790)	(77,506,544)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.645%	34.355%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	11	Book Depreciation	100.000%	64.967%	35.033%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.917%	34.083%
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 July 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	90,616,020	90,616,020	0	58,492,641	58,492,641	0	32,123,379	32,123,379
99	410100	Deferred Federal Income Tax Expense - Washin	4,911,477	0	4,911,477	4,911,477	0	4,911,477	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,052,863	0	2,052,863	0	0	0	2,052,863	0	2,052,863
	410100	Total	6,964,340	90,616,020	97,580,360	4,911,477	58,492,641	63,404,118	2,052,863	32,123,379	34,176,242
14	411100	Deferred Federal Income Tax Expense - Allocate	0	1,132,829	1,132,829	0	731,241	731,241	0	401,588	401,588
99	411100	Deferred Federal Income Tax Expense - Washin	(1,435,365)	0	(1,435,365)	(1,435,365)	0	(1,435,365)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(288,270)	0	(288,270)	0	0	0	(288,270)	0	(288,270)
	411100	Total	(1,723,635)	1,132,829	(590,806)	(1,435,365)	731,241	(704,124)	(288,270)	401,588	113,318
Total Deferred Federal Income Tax Expense			5,240,705	91,748,849	96,989,554	3,476,112	59,223,882	62,699,994	1,764,593	32,524,967	34,289,560

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended July 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	1,398,769	1,398,769	0	918,012	918,012	0	480,757	480,757
1	408150	R&P Property Tax--Production	0	13,781,256	13,781,256	0	9,044,638	9,044,638	0	4,736,618	4,736,618
1	408180	R&P Property Tax--Transmission	0	5,455,861	5,455,861	0	3,580,682	3,580,682	0	1,875,179	1,875,179
1	409100	State Income Tax--Montana & Oregon	0	(358,360)	(358,360)	0	(235,192)	(235,192)	0	(123,168)	(123,168)
TOTAL PRODUCTION & TRANSMISSION			0	20,297,011	20,297,011	0	13,320,928	13,320,928	0	6,976,083	6,976,083
DISTRIBUTION											
99	408110	State Excise Tax	19,749,090	0	19,749,090	19,749,090	0	19,749,090	0	0	0
99	408120	Municipal Occupation & License Tax	21,002,044	0	21,002,044	17,627,068	0	17,627,068	3,374,976	0	3,374,976
99	408160	Miscellaneous State or Local Tax--WA & ID	137	0	137	0	0	0	137	0	137
99	408170	R&P Property Tax--Distribution	10,410,083	0	10,410,083	7,419,208	0	7,419,208	2,990,875	0	2,990,875
99	409100	State Income Tax--Idaho	390,327	0	390,327	0	0	0	390,327	0	390,327
TOTAL DISTRIBUTION			51,551,681	0	51,551,681	44,795,366	0	44,795,366	6,756,315	0	6,756,315
TOTAL TAXES OTHER THAN FIT			51,551,681	20,297,011	71,848,692	44,795,366	13,320,928	58,116,294	6,756,315	6,976,083	13,732,398

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended July 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	8,633,333	8,633,333	0	5,666,056	5,666,056	0	2,967,277	2,967,277
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	1,225,615	1,225,615	0	804,371	804,371	0	421,244	421,244
1	182381	CDA Settlement Past Storage	0	33,116,374	33,116,374	0	21,734,276	21,734,276	0	11,382,098	11,382,098
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)	4,294,481	41,329,187	45,623,668	4,195,862	28,120,379	32,316,241	98,619	13,208,808	13,307,427
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,324,796	4,324,796	0	2,942,591	2,942,591	0	1,382,205	1,382,205
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	5,050,364	223,474,934	228,525,298	4,951,745	149,654,534	154,606,279	98,619	73,820,400	73,919,019
		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	132,691,554	132,691,554	0	87,085,467	87,085,467	0	45,606,087	45,606,087
1	312000	Boiler Plant	0	176,699,526	176,699,526	0	115,967,899	115,967,899	0	60,731,627	60,731,627
1	313000	Generators	0	6,770	6,770	0	4,443	4,443	0	2,327	2,327
1	314000	Turbogenerator Units	0	55,149,425	55,149,425	0	36,194,568	36,194,568	0	18,954,857	18,954,857
1	315000	Accessory Electric Equipment	0	27,509,945	27,509,945	0	18,054,777	18,054,777	0	9,455,168	9,455,168
1	316000	Miscellaneous Power Plant Equipment	0	17,524,225	17,524,225	0	11,501,149	11,501,149	0	6,023,076	6,023,076
		TOTAL STEAM PRODUCTION PLANT	0	413,159,617	413,159,617	0	271,156,657	271,156,657	0	142,002,960	142,002,960
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,938,248	59,938,248	0	39,337,472	39,337,472	0	20,600,776	20,600,776
1	331XXX	Structures & Improvements	0	74,609,993	74,609,993	0	48,966,538	48,966,538	0	25,643,455	25,643,455
1	332XXX	Reservoirs, Dams, & Waterways	0	171,985,249	171,985,249	0	112,873,919	112,873,919	0	59,111,330	59,111,330
1	333000	Waterwheels, Turbines, & Generators	0	227,657,469	227,657,469	0	149,411,597	149,411,597	0	78,245,872	78,245,872
1	334000	Accessory Electric Equipment	0	58,013,795	58,013,795	0	38,074,454	38,074,454	0	19,939,341	19,939,341
1	335XXX	Miscellaneous Power Plant Equipment	0	12,344,966	12,344,966	0	8,102,001	8,102,001	0	4,242,965	4,242,965
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	607,238,859	607,238,859	0	398,530,863	398,530,863	0	208,707,996	208,707,996
		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	16,850,116	16,850,116	0	11,058,731	11,058,731	0	5,791,385	5,791,385
1	342000	Fuel Holders, Producers, & Accessories	0	21,378,502	21,378,502	0	14,030,711	14,030,711	0	7,347,791	7,347,791
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	216,931,691	216,931,691	0	142,372,269	142,372,269	0	74,559,422	74,559,422
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	20,576,154	20,576,154	0	13,504,130	13,504,130	0	7,072,024	7,072,024
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	1,859,779	1,859,779	0	1,220,573	1,220,573	0	639,206	639,206
		TOTAL OTHER PRODUCTION PLANT	0	302,593,759	302,593,759	0	198,592,284	198,592,284	0	104,001,475	104,001,475
		TOTAL PRODUCTION PLANT	0	1,322,992,235	1,322,992,235	0	868,279,804	868,279,804	0	454,712,431	454,712,431

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended July 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	21,978,321	21,978,321	0	14,424,372	14,424,372	0	7,553,949	7,553,949
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	23,979,342	23,979,342	0	15,737,642	15,737,642	0	8,241,700	8,241,700
1	353000	Station Equipment	0	253,645,368	253,645,368	0	166,467,455	166,467,455	0	87,177,913	87,177,913
1	354000	Towers & Fixtures	0	17,172,934	17,172,934	0	11,270,597	11,270,597	0	5,902,337	5,902,337
1	355000	Poles & Fixtures	0	199,088,831	199,088,831	0	130,662,000	130,662,000	0	68,426,831	68,426,831
1	356000	Overhead Conductors & Devices	0	132,368,399	132,368,399	0	86,873,380	86,873,380	0	45,495,019	45,495,019
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	2,342,785	2,342,785	0	1,537,570	1,537,570	0	805,215	805,215
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	655,575,116	655,575,116	0	430,253,949	430,253,949	0	225,321,167	225,321,167
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	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	20,777,093	0	20,777,093	14,293,554	0	14,293,554	6,483,539	0	6,483,539
3	362000	Station Equipment	124,417,691	2,085,819	126,503,510	80,559,481	1,404,841	81,964,322	43,858,210	680,978	44,539,188
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	349,123,907	0	349,123,907	222,389,990	0	222,389,990	126,733,917	0	126,733,917
99	365000	Overhead Conductors & Devices	222,230,452	0	222,230,452	138,862,705	0	138,862,705	83,367,747	0	83,367,747
99	366000	Underground Conduit	101,060,746	0	101,060,746	64,439,525	0	64,439,525	36,621,221	0	36,621,221
99	367000	Underground Conductors & Devices	179,135,804	0	179,135,804	116,077,844	0	116,077,844	63,057,960	0	63,057,960
99	368000	Line Transformers	238,572,032	0	238,572,032	162,998,433	0	162,998,433	75,573,599	0	75,573,599
99	369XXX	Services	155,105,643	0	155,105,643	101,506,231	0	101,506,231	53,599,412	0	53,599,412
99	370000	Meters	50,302,789	0	50,302,789	27,633,121	0	27,633,121	22,669,668	0	22,669,668
99	373XXX	Street Light & Signal Systems	54,080,092	0	54,080,092	36,059,591	0	36,059,591	18,020,501	0	18,020,501
TOTAL DISTRIBUTION PLANT			1,505,609,423	2,085,819	1,507,695,242	971,647,392	1,404,841	973,052,233	533,962,031	680,978	534,643,009
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,418,128	7,551,348	8,969,476	712,702	5,137,937	5,850,639	705,426	2,413,411	3,118,837
4	390XXX	Structures & Improvements	14,298,365	84,411,909	98,710,274	6,605,022	57,433,863	64,038,885	7,693,343	26,978,046	34,671,389
4	391XXX	Office Furniture & Equipment	2,689,312	45,197,866	47,887,178	2,622,527	30,752,628	33,375,155	66,785	14,445,238	14,512,023
4	392XXX	Transportation Equipment	27,028,475	14,860,897	41,889,372	19,436,752	10,111,354	29,548,106	7,591,723	4,749,543	12,341,266
4	393000	Stores Equipment	251,977	3,222,993	3,474,970	115,353	2,192,924	2,308,277	136,624	1,030,069	1,166,693
4	394000	Tools, Shop & Garage Equipment	1,914,454	11,547,995	13,462,449	885,836	7,857,256	8,743,092	1,028,618	3,690,739	4,719,357
4	394100	Electric Charging Stations	0	51,258	51,258	0	34,876	34,876	0	16,382	16,382
4	395000	Laboratory Equipment	239,014	563,257	802,271	211,930	383,240	595,170	27,084	180,017	207,101
4	396XXX	Power Operated Equipment	25,424,615	9,046,831	34,471,446	15,233,127	6,155,464	21,388,591	10,191,488	2,891,367	13,082,855
4	397XXX	Communications Equipment	22,724,352	75,856,529	98,580,881	13,559,576	51,612,782	65,172,358	9,164,776	24,243,747	33,408,523
4	398000	Miscellaneous Equipment	3,913	369,718	373,631	3,913	251,556	255,469	0	118,162	118,162
TOTAL GENERAL PLANT			95,992,605	252,680,601	348,673,206	59,386,738	171,923,880	231,310,618	36,605,867	80,756,721	117,362,588
TOTAL PLANT IN SERVICE			1,606,652,392	2,456,808,705	4,063,461,097	1,035,985,875	1,621,517,008	2,657,502,883	570,666,517	835,291,697	1,405,958,214

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended July 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	(293,277,795)	(293,277,795)	0	(192,478,217)	(192,478,217)	0	(100,799,578)	(100,799,578)
E-ADEP		Hydro Production Plant	0	(137,244,859)	(137,244,859)	0	(90,073,801)	(90,073,801)	0	(47,171,058)	(47,171,058)
E-ADEP		Other Production Plant	0	(106,013,704)	(106,013,704)	0	(69,576,794)	(69,576,794)	0	(36,436,910)	(36,436,910)
E-ADEP		Transmission Plant	0	(207,834,382)	(207,834,382)	0	(136,401,705)	(136,401,705)	0	(71,432,677)	(71,432,677)
E-ADEP		Distribution Plant	(482,746,616)	(57,449)	(482,804,065)	(297,514,793)	(38,693)	(297,553,486)	(185,231,823)	(18,756)	(185,250,579)
E-ADEP		General Plant	(34,013,469)	(83,017,491)	(117,030,960)	(21,003,875)	(56,485,101)	(77,488,976)	(13,009,594)	(26,532,390)	(39,541,984)
TOTAL ACCUMULATED DEPRECIATION			(516,760,085)	(827,445,680)	(1,344,205,765)	(318,518,668)	(545,054,311)	(863,572,979)	(198,241,417)	(282,391,369)	(480,632,786)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(11,031,964)	(11,031,964)	0	(7,240,278)	(7,240,278)	0	(3,791,686)	(3,791,686)
E-AAMT		Distribution-Franchises/Misc Intangibles	(191,860)	0	(191,860)	(191,860)	0	(191,860)	0	0	0
E-AAMT		General Plant - 303000	0	(1,249,635)	(1,249,635)	0	(848,682)	(848,682)	0	(400,953)	(400,953)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,392,171)	(29,073,505)	(31,465,676)	(2,335,934)	(19,781,612)	(22,117,546)	(56,237)	(9,291,893)	(9,348,130)
E-AAMT		General Plant - 390200, 396200	(120,778)	(280,473)	(401,251)	(117,217)	(190,834)	(308,051)	(3,561)	(89,639)	(93,200)
TOTAL ACCUMULATED AMORTIZATION			(2,704,809)	(41,635,577)	(44,340,386)	(2,645,011)	(28,061,406)	(30,706,417)	(59,798)	(13,574,171)	(13,633,969)
TOTAL ACCUMULATED DEPR/AMORT			(519,464,894)	(869,081,257)	(1,388,546,151)	(321,163,679)	(573,115,717)	(894,279,396)	(198,301,215)	(295,965,540)	(494,266,755)
NET ELECTRIC UTILITY PLANT before DFIT			1,087,187,498	1,587,727,448	2,674,914,946	714,822,196	1,048,401,291	1,763,223,487	372,365,302	539,326,157	911,691,459
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	(93,939)	(93,939)	0	(61,652)	(61,652)	0	(32,287)	(32,287)
12		ADFIT - Electric Plant In Service (282900)	0	(477,601,320)	(477,601,320)	0	(314,820,462)	(314,820,462)	0	(162,780,858)	(162,780,858)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(47,982,204)	(47,982,204)	0	(32,647,092)	(32,647,092)	0	(15,335,112)	(15,335,112)
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	(11,590,731)	(11,590,731)	0	(7,606,997)	(7,606,997)	0	(3,983,734)	(3,983,734)
1		ADFIT - CDA Settlement Costs (283333)	0	387,719	387,719	0	254,460	254,460	0	133,259	133,259
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,070,376)	(3,070,376)	0	(2,023,900)	(2,023,900)	0	(1,046,476)	(1,046,476)
TOTAL ACCUMULATED DFIT			0	(541,508,745)	(541,508,745)	0	(357,965,634)	(357,965,634)	0	(183,543,111)	(183,543,111)
NET ELECTRIC UTILITY PLANT			1,087,187,498	1,046,218,703	2,133,406,201	714,822,196	690,435,657	1,405,257,853	372,365,302	355,783,046	728,148,348

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.352%	32.648%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.917%	34.083%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended July 31, 2016
 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	#####	1,046,218,703	2,133,406,201	714,822,196	690,435,657	1,405,257,853	372,365,302	355,783,046	728,148,348
	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	(494,317)	0	(494,317)	494,317	0	494,317
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)	(2,930,136)	0	(2,930,136)	(939,058)	0	(939,058)	(1,991,078)	0	(1,991,078)
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)	7,705,994	0	7,705,994	4,921,301	0	4,921,301	2,784,693	0	2,784,693
99	ADFIT - Kettle Falls Disallowed (190420)	130,732	0	130,732	130,732	0	130,732	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)	1,495,911	0	1,495,911	0	0	0	1,495,911	0	1,495,911
99	ADFIT - Boulder Park Disallowed (190040)	386,431	0	386,431	0	0	0	386,431	0	386,431
99	Investment in WNP3 Exchange Power (124900, 12493)	7,553,869	0	7,553,869	7,553,869	0	7,553,869	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,357,591)	0	(1,357,591)	(1,357,591)	0	(1,357,591)	0	0	0
99	CDA Lake Settlement - WA (182382)	659,179	0	659,179	659,179	0	659,179	0	0	0
99	CDA Lake Settlement - ID (186382)	129,062	0	129,062	0	0	0	129,062	0	129,062
99	ADFIT - CDA Lake Settlement - Direct (283382)	(275,886)	0	(275,886)	(230,714)	0	(230,714)	(45,172)	0	(45,172)
99	CDA CDR Fund - Direct (182324)	47,949	0	47,949	47,949	0	47,949	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	340,224	0	340,224	316,071	0	316,071	24,153	0	24,153
99	ADFIT - Spokane River Relicensing (283322)	(119,054)	0	(119,054)	(110,606)	0	(110,606)	(8,448)	0	(8,448)
99	Spokane River PM&Es (182323)	313,185	0	313,185	200,703	0	200,703	112,482	0	112,482
99	ADFIT - Spokane River PM&Es (283323)	(109,639)	0	(109,639)	(70,270)	0	(70,270)	(39,369)	0	(39,369)
99	Montana Riverbed Settlement (186360)	342,024	0	342,024	281,910	0	281,910	60,114	0	60,114
99	ADFIT - Montana Riverbed Settlement (283365)	(120,188)	0	(120,188)	(99,149)	0	(99,149)	(21,039)	0	(21,039)
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)	(2,217,200)	0	(2,217,200)	(644,339)	0	(644,339)	(1,572,861)	0	(1,572,861)
99	Customer Deposits (235199)	(1,748,488)	0	(1,748,488)	(1,748,488)	0	(1,748,488)	0	0	0
C-WKC	Working Capital	52,892,069	27,746,981	80,639,050	52,892,069	0	52,892,069	0	27,746,981	27,746,981
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	55,787,273	27,746,981	83,534,254	57,172,525	0	57,172,525	(1,385,252)	27,746,981	26,361,729
	NET RATE BASE	#####	1,073,965,684	2,216,940,455	771,994,721	690,435,657	1,462,430,378	370,980,050	383,530,027	754,510,077

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 July 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)	7,845,887				7,845,887	7,845,887		5,149,256	5,149,256		2,696,631	2,696,631	
1	Hydro (ED-AN)	9,444,795				9,444,795	9,444,795		6,198,619	6,198,619		3,246,176	3,246,176	
1	Other (ED-AN)	9,402,954				9,402,954	9,402,954		6,171,159	6,171,159		3,231,795	3,231,795	
Total Electric Production		26,693,636				26,693,636	26,693,636		17,519,034	17,519,034		9,174,602	9,174,602	
Electric Transmission														
1	ED-AN	11,477,814				11,477,814	11,477,814		7,532,889	7,532,889		3,944,925	3,944,925	
Total Electric Transmissio		11,477,814				11,477,814	11,477,814		7,532,889	7,532,889		3,944,925	3,944,925	
Electric Distribution														
3	ED-AN	41,090					41,090		27,675	27,675		13,415	13,415	
	ED-ID	15,826,669				15,826,669	15,826,669					15,826,669	15,826,669	
	ED-WA	26,838,930				26,838,930	26,838,930	26,838,930		26,838,930				
Total Electric Distribution		42,706,689				42,665,599	41,090	42,706,689	26,838,930	27,675	26,866,605	15,826,669	13,415	15,840,084
Gas Underground Storage														
	GD-AN	667,011		667,011										
	GD-OR	123,927			123,927									
Total Gas Underground St		790,938		667,011	123,927									
Gas Distribution														
	GD-AN	64,599		64,599										
	GD-ID	4,739,318		4,739,318										
	GD-WA	9,486,538		9,486,538										
	GD-OR	6,314,332			6,314,332									
Total Gas Distribution		20,604,787		14,290,455	6,314,332									
General Plant														
4	ED-AN	2,811,690		2,811,690			2,811,690		1,913,074	1,913,074		898,616	898,616	
	ED-ID	206,856		206,856		206,856	206,856				206,856		206,856	
	ED-WA	1,139,294		1,139,294		1,139,294	1,139,294	1,139,294		1,139,294				
7,4	CD-AA	18,781,336	13,395,976	3,748,379	1,636,981		13,395,976	13,395,976		9,114,622		4,281,354	4,281,354	
9,4	CD-AN	666,914	523,414	143,500			523,414	523,414		356,131		167,283	167,283	
9	CD-ID	337,156	264,610	72,546		264,610	264,610				264,610		264,610	
9	CD-WA	187,438	147,107	40,331		147,107	147,107	147,107		147,107				
8	GD-AA	271,789		189,258	82,531									
	GD-AN	37,502		37,502										
	GD-ID	45,365		45,365										
	GD-WA	213,586		213,586										
	GD-OR	201,550			201,550									
Total General Plant		24,900,476	18,488,947	4,490,467	1,921,062	1,757,867	16,731,080	18,488,947	1,286,401	11,383,827	12,670,228	471,466	5,347,253	5,818,719
Total Depreciation Expens		127,174,340	99,367,086	19,447,933	8,359,321	44,423,466	54,943,620	99,367,086	28,125,331	36,463,425	64,588,756	16,298,135	18,480,195	34,778,330

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 July 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	67.352%	32.648%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.040%	31.960%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended July 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	240,381	240,381		240,381	240,381		157,762	157,762		82,619	82,619	
Total Production/Transmission			1,158,781	1,158,781		1,158,781	1,158,781		760,508	760,508		398,273	398,273	
Distribution														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153	24,153		24,153				
	Misc Intangible Plt (303000)	ED-WA	2,844	2,844		2,844	2,844	2,844		2,844				
Total Distribution			26,997	26,997		26,997	26,997	26,997		26,997				
General Plant - 303000														
7,4		CD-AA	596,597	425,529	119,069	51,999	425,529	425,529		289,530	289,530	135,999	135,999	
9,1		CD-AN	9,729	7,635	2,094		7,635	7,635		5,011	5,011	2,624	2,624	
		GD-ID	11,767		11,767									
		GD-WA	24,862		24,862									
		GD-OR	14,593			14,593								
Total General Plant - 303000			657,548	433,164	157,792	66,592	433,164	433,164		294,541	294,541	138,623	138,623	
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	18,579,592	13,252,080	3,708,115	1,619,397	13,252,080	13,252,080		9,016,715	9,016,715	4,235,365	4,235,365	
9,4		CD-AN	9,161	7,190	1,971		7,190	7,190		4,892	4,892	2,298	2,298	
9,4		CD-ID	17,615	13,825	3,790		13,825	13,825				13,825	13,825	
4		ED-AN	563,482	563,482			563,482	563,482		383,393	383,393	180,089	180,089	
		ED-ID	4,747	4,747			4,747	4,747				4,747	4,747	
		ED-WA	976,162	976,162			976,162	976,162	976,162		976,162			
8		GD-AA	334,690		233,058	101,632								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031XX			20,485,449	14,817,486	3,946,934	1,721,029	994,734	13,822,752	14,817,486	976,162	9,405,000	10,381,162	18,572	4,417,752
Gas Underground Storage														
		GD-AN	228		228									
Total Gas Underground Storage			228		228									
General Plant - 390200, 396200														
7,4		CD-AA	26,637	18,999	5,316	2,322	18,999	18,999		12,927	12,927	6,072	6,072	
4		ED-AN	28,489	28,489			28,489	28,489		19,384	19,384	9,105	9,105	
		GD-OR	0			0								
Total General Plant - 390200, 396200			55,126	47,488	5,316	2,322	47,488	47,488		32,311	32,311	15,177	15,177	
Total Amortization Expense			22,384,129	16,483,916	4,110,270	1,789,943	1,021,731	15,462,185	16,483,916	1,003,159	10,492,360	11,495,519	18,572	4,969,825

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended July 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)	(293,277,795)	(293,277,795)			(293,277,795)	(293,277,795)		(192,478,217)	(192,478,217)		(100,799,578)	(100,799,578)	
1	Hydro (ED-AN)	(137,244,859)	(137,244,859)			(137,244,859)	(137,244,859)		(90,073,801)	(90,073,801)		(47,171,058)	(47,171,058)	
1	Other (ED-AN)	(106,013,704)	(106,013,704)			(106,013,704)	(106,013,704)		(69,576,794)	(69,576,794)		(36,436,910)	(36,436,910)	
Total Electric Production		(536,536,358)	(536,536,358)			(536,536,358)	(536,536,358)		(352,128,812)	(352,128,812)		(184,407,546)	(184,407,546)	
Electric Transmission														
1	ED-AN	(207,834,382)	(207,834,382)			(207,834,382)	(207,834,382)		(136,401,705)	(136,401,705)		(71,432,677)	(71,432,677)	
Total Electric Transmissic		(207,834,382)	(207,834,382)			(207,834,382)	(207,834,382)		(136,401,705)	(136,401,705)		(71,432,677)	(71,432,677)	
Electric Distribution														
3	ED-AN	(57,449)	(57,449)				(57,449)		(38,693)	(38,693)		(18,756)	(18,756)	
	ED-ID	(185,231,823)	(185,231,823)			(185,231,823)	(185,231,823)				(185,231,823)		(185,231,823)	
	ED-WA	(297,514,793)	(297,514,793)			(297,514,793)	(297,514,793)	(297,514,793)		(297,514,793)				
Total Electric Distribution		(482,804,065)	(482,804,065)			(482,746,616)	(57,449)	(482,804,065)	(297,514,793)	(38,693)	(297,553,486)	(185,231,823)	(18,756)	(185,250,579)
Gas Underground Storage														
	GD-AN	(14,494,565)		(14,494,565)										
	GD-OR	(821,137)			(821,137)									
Total Gas Underground S		(15,315,702)		(14,494,565)	(821,137)									
Gas Distribution														
	GD-AN	(1,610,831)		(1,610,831)										
	GD-ID	(66,304,553)		(66,304,553)										
	GD-WA	(128,653,011)		(128,653,011)										
	GD-OR	(100,716,734)			(100,716,734)									
Total Gas Distribution		(297,285,129)		(196,568,395)	(100,716,734)									
General Plant														
4	ED-AN	(43,342,631)	(43,342,631)			(43,342,631)	(43,342,631)		(29,490,326)	(29,490,326)		(13,852,305)	(13,852,305)	
	ED-ID	(8,534,727)	(8,534,727)			(8,534,727)	(8,534,727)				(8,534,727)		(8,534,727)	
	ED-WA	(18,543,044)	(18,543,044)			(18,543,044)	(18,543,044)	(18,543,044)						
7,4	CD-AA	(43,374,164)	(30,937,056)	(8,656,616)	(3,780,492)	(30,937,056)	(30,937,056)		(21,049,573)	(21,049,573)		(9,887,483)	(9,887,483)	
9,4	CD-AN	(11,133,372)	(8,737,804)	(2,395,568)		(8,737,804)	(8,737,804)		(5,945,202)	(5,945,202)		(2,792,602)	(2,792,602)	
9	CD-ID	(5,701,702)	(4,474,867)	(1,226,835)		(4,474,867)	(4,474,867)				(4,474,867)		(4,474,867)	
9	CD-WA	(3,135,496)	(2,460,831)	(674,665)		(2,460,831)	(2,460,831)	(2,460,831)		(2,460,831)				
8	GD-AA	(2,047,520)		(1,425,770)	(621,750)									
	GD-AN	(2,373,711)		(2,373,711)										
	GD-ID	(1,429,615)		(1,429,615)										
	GD-WA	(5,489,483)		(5,489,483)										
	GD-OR	(4,515,169)			(4,515,169)									
Total General Plant		(149,620,634)	(117,030,960)	(23,672,263)	(8,917,411)	(34,013,469)	(83,017,491)	(117,030,960)	(21,003,875)	(56,485,101)	(77,488,976)	(13,009,594)	(26,532,390)	(39,541,984)
Total Accumulated Depr		(1,689,396,270)	(1,344,205,765)	(234,735,223)	(110,455,282)	(516,760,085)	(827,445,680)	(1,344,205,765)	(318,518,668)	(545,054,311)	(863,572,979)	(198,241,417)	(282,391,369)	(480,632,786)

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended July 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	(9,758,687)	(9,758,687)			(9,758,687)	(9,758,687)		(6,404,626)	(6,404,626)		(3,354,061)	(3,354,061)	
1	Misc Intangible Plt (3030 ED-AN)	(1,273,277)	(1,273,277)			(1,273,277)	(1,273,277)		(835,652)	(835,652)		(437,625)	(437,625)	
Total Production/Transmission		(11,031,964)	(11,031,964)			(11,031,964)	(11,031,964)		(7,240,278)	(7,240,278)		(3,791,686)	(3,791,686)	
Distribution														
	Franchises (302000) ED-WA	(159,325)	(159,325)			(159,325)	(159,325)	(159,325)		(159,325)				
	Misc Intangible Plt (3030 ED-WA)	(32,535)	(32,535)			(32,535)	(32,535)	(32,535)		(32,535)				
Total Distribution		(191,860)	(191,860)			(191,860)	(191,860)	(191,860)		(191,860)				
General Plant - 303000														
7,4	CD-AA	(1,660,694)	(1,184,506)	(331,442)	(144,746)	(1,184,506)	(1,184,506)		(805,938)	(805,938)		(378,568)	(378,568)	
9,1	CD-AN	(82,985)	(65,129)	(17,856)		(65,129)	(65,129)		(42,744)	(42,744)		(22,385)	(22,385)	
	GD-ID	(65,222)		(65,222)										
	GD-WA	(156,069)		(156,069)										
	GD-OR	(83,780)			(83,780)									
Total General Plant - 303000		(2,048,750)	(1,249,635)	(570,589)	(228,526)	(1,249,635)	(1,249,635)		(848,682)	(848,682)		(400,953)	(400,953)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(39,224,551)	(27,977,304)	(7,828,435)	(3,418,812)	(27,977,304)	(27,977,304)		(19,035,757)	(19,035,757)		(8,941,547)	(8,941,547)	
9,4	CD-AN	(30,770)	(24,149)	(6,621)		(24,149)	(24,149)		(16,431)	(16,431)		(7,718)	(7,718)	
9	CD-ID	(45,210)	(35,482)	(9,728)		(35,482)	(35,482)					(35,482)	(35,482)	
4	ED-AN	(1,072,052)	(1,072,052)			(1,072,052)	(1,072,052)		(729,424)	(729,424)		(342,628)	(342,628)	
	ED-ID	(20,755)	(20,755)			(20,755)	(20,755)					(20,755)	(20,755)	
	ED-WA	(2,335,934)	(2,335,934)			(2,335,934)	(2,335,934)	(2,335,934)		(2,335,934)				
8	GD-AA	(972,495)		(677,187)	(295,308)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(43,701,767)	(31,465,676)	(8,521,971)	(3,714,120)	(2,392,171)	(29,073,505)	(31,465,676)	(2,335,934)	(19,781,612)	(22,117,546)	(56,237)	(9,291,893)	(9,348,130)
Gas Underground Storage														
	GD-AN	(240,219)		(240,219)										
Total Gas Underground Storage		(240,219)		(240,219)										
General Plant - 390200, 396200														
7,4	CD-AA	(259,433)	(185,044)	(51,777)	(22,612)	(185,044)	(185,044)		(125,904)	(125,904)		(59,140)	(59,140)	
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	(95,429)	(95,429)			(95,429)	(95,429)		(64,930)	(64,930)		(30,499)	(30,499)	
	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		(480,272)	(401,251)	(56,409)	(22,612)	(120,778)	(280,473)	(401,251)	(117,217)	(190,834)	(308,051)	(3,561)	(89,639)	(93,200)
Total Accumulated Amortization		(57,694,832)	(44,340,386)	(9,389,188)	(3,965,258)	(2,704,809)	(41,635,577)	(44,340,386)	(2,645,011)	(28,061,406)	(30,706,417)	(59,798)	(13,574,171)	(13,633,969)

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 July 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	10,227,242	0	0	7,294,683	7,294,683	0	0	2,041,153	2,041,153	0	891,406	891,406
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	13,577,610	712,703	705,426	7,551,348	8,969,477	668,828	94,078	2,105,277	2,868,183	848,544	891,406	1,739,950
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,735,206	1,052,423	2,154,217	4,528,566	7,735,206	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,232,410	0	0	0	0	2,232,410	0	0	2,232,410	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	100,573,095	0	0	71,734,766	71,734,766	0	0	20,072,378	20,072,378	0	8,765,951	8,765,951
9	CD-WA / ID / AN	24,515,249	5,552,599	5,539,127	8,148,577	19,240,303	1,522,308	1,518,614	2,234,024	5,274,946	0	0	0
	TOTAL ACCOUNT	138,661,736	6,605,022	7,693,344	84,411,909	98,710,275	3,754,718	1,518,614	22,306,402	27,579,734	3,605,776	8,765,951	12,371,727
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	8,318,081	2,592,261	0	5,725,820	8,318,081	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	595,011	0	0	0	0	0	0	414,330	414,330	0	180,681	180,681
7	CD-AA	55,234,634	0	0	39,396,655	39,396,655	0	0	11,023,728	11,023,728	0	4,814,251	4,814,251
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	64,374,095	2,622,527	66,785	45,197,866	47,887,178	8,298	18,310	11,465,377	11,491,985	0	4,994,932	4,994,932
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	36,935,200	17,669,782	6,755,993	12,509,425	36,935,200	0	0	0	0	0	0	0
99	GD-WA / ID / AN	10,785,799	0	0	0	0	6,931,494	2,267,616	1,586,689	10,785,799	0	0	0
99	GD-OR / AS	3,906,516	0	0	0	0	0	0	0	0	3,906,516	0	3,906,516
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	580,212	0	0	413,842	413,842	0	0	115,799	115,799	0	50,571	50,571
9	CD-WA / ID / AN	5,785,114	1,766,970	835,730	1,937,631	4,540,331	484,435	229,125	531,223	1,244,783	0	0	0
	TOTAL ACCOUNT	57,992,841	19,436,752	7,591,723	14,860,898	41,889,373	7,415,929	2,496,741	2,233,711	12,146,381	3,906,516	50,571	3,957,087

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		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	
99	GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99	GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9	CD-WA / ID / AN	3,917,361	104,613	121,879	2,847,970	3,074,462	28,681	33,415	780,803	842,899	0	0	
	TOTAL ACCOUNT	4,463,254	115,352	136,624	3,222,992	3,474,968	116,841	33,415	780,803	931,059	57,227	0	57,227
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	3,595,682	869,438	265,743	2,460,501	3,595,682	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,587,040	0	0	0	0	1,906,301	337,941	342,798	2,587,040	0	0	
99	GD-OR / AS	951,077	0	0	0	0	0	0	0	0	951,077	0	
8	GD-AA	3,062,477	0	0	0	0	0	0	2,132,525	2,132,525	0	929,952	
7	CD-AA	12,502,445	0	0	8,917,494	8,917,494	0	0	2,495,238	2,495,238	0	1,089,713	
9	CD-WA / ID / AN	1,209,527	16,398	762,875	170,000	949,273	4,496	209,151	46,607	260,254	0	0	
	TOTAL ACCOUNT	23,908,248	885,836	1,028,618	11,547,995	13,462,449	1,910,797	547,092	5,017,168	7,475,057	951,077	2,019,665	2,970,742
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	51,258	0	0	51,258	51,258	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	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	
	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	525,706	210,611	26,663	288,432	525,706	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	
99	GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	
8	GD-AA	240,989	0	0	0	0	0	0	167,810	167,810	0	73,179	
7	CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0	31,000	
9	CD-WA / ID / AN	29,158	1,319	421	21,144	22,884	362	115	5,797	6,274	0	0	
	TOTAL ACCOUNT	1,332,682	211,930	27,084	563,256	802,270	15,602	5,085	364,629	385,316	40,917	104,179	145,096
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	32,879,121	14,978,776	9,879,898	8,020,447	32,879,121	0	0	0	0	0	0	
99	GD-WA / ID / AN	4,802,853	0	0	0	0	2,934,604	1,037,755	830,494	4,802,853	0	0	
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8	GD-AA	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	
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	
	TOTAL ACCOUNT	39,802,877	15,233,126	10,191,487	9,046,831	34,471,444	3,004,337	1,123,181	1,114,019	5,241,537	43,834	46,062	89,896

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended July 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 July 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	62,559,886	12,208,288	5,946,906	44,404,692	62,559,886	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,193,581	0	0	0	0	689,935	503,646	0	1,193,581	0	0	0
99	GD-OR / AS	1,231,169	0	0	0	0	0	0	0	0	1,231,169	0	1,231,169
8	GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514
7	CD-AA	37,020,068	0	0	26,404,934	26,404,934	0	0	7,388,465	7,388,465	0	3,226,669	3,226,669
9	CD-WA/ ID / AN	12,252,411	1,351,288	3,217,870	5,046,902	9,616,060	370,471	882,215	1,383,665	2,636,351	0	0	0
	TOTAL ACCOUNT	115,250,047	13,559,576	9,164,776	75,856,528	98,580,880	1,060,406	1,385,861	9,463,548	11,909,815	1,231,169	3,528,183	4,759,352
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	84,425	0	0	84,425	84,425	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	2,367	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	0
7	CD-AA	394,492	0	0	281,375	281,375	0	0	78,733	78,733	0	34,384	34,384
9	CD-WA/ ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	0
	TOTAL ACCOUNT	491,262	3,913	0	369,718	373,631	1,073	0	79,807	80,880	2,367	34,384	36,751
	TOTAL GENERAL PLANT	459,905,910	59,386,737	36,605,867	252,680,599	348,673,203	17,956,829	7,222,377	54,930,741	80,109,947	10,687,427	20,435,333	31,122,760

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 July 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	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	1,008,300	0	0	0	0	0	0	0	0	1,008,300	0	
8		GD-AA	0	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	783,037	
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0	0	
		TOTAL ACCOUNT	22,459,025	153,179	0	16,877,547	17,030,726	1,022,594	779,605	1,834,763	3,636,962	1,008,300	783,037	1,791,337
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,467,362	4,195,862	23,524	3,247,976	7,467,362	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	1,530,937	0	0	0	0	0	0	1,066,053	1,066,053	0	464,884	
7		CD-AA	53,338,449	0	0	38,044,182	38,044,182	0	0	10,645,288	10,645,288	0	4,648,979	
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	62,479,613	4,195,862	98,619	41,329,188	45,623,669	0	20,588	11,721,493	11,742,081	0	5,113,863	5,113,863
	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	6,063,422	0	0	4,324,796	4,324,796	0	0	1,210,138	1,210,138	0	528,488	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,063,422	0	0	4,324,796	4,324,796	0	0	1,210,138	1,210,138	0	528,488	528,488
	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	100,831,204	0	0	71,918,864	71,918,864	0	0	20,123,892	20,123,892	0	8,788,448	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,918,864	71,918,864	0	0	20,123,892	20,123,892	0	8,788,448	8,788,448
	TOTAL		191,833,264	4,349,041	98,619	134,450,395	138,898,055	1,022,594	800,193	34,890,286	36,713,073	1,008,300	15,213,836	16,222,136

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended July 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	(66,548,832)	(47,466,620)	(13,281,816)	(5,800,396)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(656,938)	(515,585)	(141,353)	0
7	283750	CD-AA	(2,184,188)	(1,557,894)	(435,920)	(190,374)
		Total	<u>(69,389,958)</u>	<u>(49,540,099)</u>	<u>(13,859,089)</u>	<u>(5,990,770)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended July 31, 2016
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			2,870,064	2,870,064					2,870,064
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			(5)	(5)					(5)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	64,058,064	32,212,128		96,270,192	52,892,069	27,746,981	11,165,995	4,465,147	
TOTAL		64,058,064	32,212,128	2,870,059	99,140,251	52,892,069	27,746,981	11,165,995	4,465,147	2,870,059

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						