

Summary
(Revised)

AVISTA UTILITIES
Restatement Summary
Washington Electric
TWELVE MONTHS ENDED December 31, 2015

Column	WP Ref	Description of Adjustment	Washington Electric		
			NOI	Rate Base	ROR
Restating adjustments					
1.00	E-ROO	Results of Operations	102,371	1,338,901	7.65%
1.01	E-DFIT	Deferred FIT Rate Base	(97)	(10,283)	
1.02	E-DDC	Deferred Debits and Credits	(0)	206	
1.03	E-WC	Working Capital	94	9,982	
2.01	E-EBO	Eliminate B & O Taxes	(89)	-	
2.02	E-PT	Restate Property Tax	(464)	-	
2.03	E-UE	Uncollectible Expense	(953)	-	
2.04	E-RE	Regulatory Expense	(19)	-	
2.05	E-ID	Injuries and Damages	(148)	-	
2.06	E-FIT	FIT/DFIT Expense	1	-	
2.07	E-OSC	Office Space Charges to Non-Utility	22	-	
2.08	E-RET	Restate Excise Taxes	291	-	
2.09	E-NGL	Net Gains / Losses	49	-	
2.10	E-WN	Weather Normalization	298	-	
2.11	E-EAS	Eliminate Adder Schedules	-	-	
2.12	E-MR	Miscellaneous Restating	1,740	-	
2.13	E-EWPC	Eliminate WA Power Cost Defer	8,614	-	
2.14	E-NPS	Nez Perce Settlement Adjustment	3	-	
2.15	E-RDI	Restate Debt Interest	(173)	-	
2.16	E-CBPS	CB Power Supply (1)	(13,439)	-	
CB Restated Total			98,101	1,338,806	7.33%

Other

CF WA Elec Conversion Factor

(1) Adjustment 2.16 "CB Power Supply" normalizes power supply costs to reflect the authorized level of net power supply costs for the twelve month period. The Energy Recovery Mechanism (ERM), approved by the Commission, is designed to share all differences in actual vs authorized net power supply costs within the ERM between customers and the Company based on the pre-determined deadband and sharing bands embedded within the ERM. The customer portion of the difference between actual vs authorized net power supply costs (higher or lower) is deferred and set aside for future rebate or surcharge to customers. The Company portion of the deadband and sharing bands (higher or lower) is absorbed by the Company. By normalizing power supply costs to reflect the authorized level, the Commission Basis Report reflects Company results after removing the agreed-upon treatment of differences in actual vs authorized net power supply costs.

Revised

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED December 31, 2015
(000'S OF DOLLARS)

Revised

Line No.	DESCRIPTION	Results of Operations	Deferred FIT Rate Base	Deferred Debits and Credits	Working Capital	Eliminate B & O Taxes	Restate Property Tax
		1.00	1.01	1.02	1.03	2.01	2.02
	Adjustment Number	E-ROO	E-DFIT	E-DDC	E-WC	E-EBO	E-PT
	Worksheet Reference						
REVENUES							
1	Total General Business	\$512,995	\$0	\$0	\$0	(\$18,166)	\$0
2	Interdepartmental Sales	928	-	0	0	-	-
3	Sales for Resale	87,496	-	0	0	-	-
4	Total Sales of Electricity	601,419	-	0	0	(18,166)	-
5	Other Revenue	73,225	-	0	0	(14)	-
6	Total Electric Revenue	674,644	-	0	0	(18,180)	-
EXPENSES							
Production and Transmission							
7	Operating Expenses	188,353	-	0	0	-	-
8	Purchased Power	113,335	-	0	0	-	-
9	Depreciation/Amortization	24,947	-	0	0	-	-
10	Regulatory Amortization	140	-	0	0	-	-
11	Taxes	13,755	-	0	0	-	378
12	Total Production & Transmission	340,530	-	0	0	-	378
Distribution							
13	Operating Expenses	24,059	-	0	0	-	-
14	Depreciation/Amortization	25,454	-	0	0	-	-
15	Taxes	44,868	-	0	0	(18,043)	336
16	Total Distribution	94,381	-	0	0	(18,043)	336
17	Customer Accounting	10,878	-	3	0	-	-
18	Customer Service & Information	18,602	-	0	0	-	-
19	Sales Expenses	0	-	0	0	-	-
Administrative & General							
20	Operating Expenses	50,014	-	0	0	-	-
21	Depreciation/Amortization	21,503	-	0	0	-	-
22	Taxes	0	-	0	0	-	-
23	Total Admin. & General	71,517	-	0	0	-	-
24	Total Electric Expenses	535,908	-	3	0	(18,043)	714
25	OPERATING INCOME BEFORE FIT	138,736	-	(3)	0	(137)	(714)
FEDERAL INCOME TAX							
26	Current Accrual	6,959	-	(1)	0	(48)	(250)
27	Debt Interest	0	97	(2)	(94)	-	-
28	Deferred Income Taxes	29,534	-	0	0	-	-
29	Amortized ITC - Noxon	(128)	-	0	0	-	-
30	NET OPERATING INCOME	\$102,371	(\$97)	(\$0)	\$94	(\$89)	(\$464)
RATE BASE							
PLANT IN SERVICE							
31	Intangible	\$144,970	\$0	\$0	\$0	\$0	\$0
32	Production	779,441	-	0	0	-	-
33	Transmission	401,700	-	0	0	-	-
34	Distribution	895,055	-	0	0	-	-
35	General	212,726	-	0	0	-	-
36	Total Plant in Service	2,433,892	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT							
37	Intangible	(24,943)	-	0	0	-	-
38	Production	(342,899)	-	0	0	-	-
39	Transmission	(129,936)	-	0	0	-	-
40	Distribution	(273,578)	-	0	0	-	-
41	General	(73,050)	-	0	0	-	-
42	Total Accumulated Depreciation	(844,406)	-	-	-	-	-
43	NET PLANT	1,589,486	-	-	-	-	-
44	DEFERRED TAXES	(307,577)	(10,283)	-	-	-	-
45	Net Plant After DFIT	1,281,909	(10,283)	-	-	-	-
46	DEFERRED DEBITS AND CREDITS	7,252	-	206	-	-	-
47	WORKING CAPITAL	49,740	-	-	9,982	-	-
48	TOTAL RATE BASE	1,338,901	(\$10,283)	206	9,982	\$0	\$0
49	RATE OF RETURN	7.65%					

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED December 31, 2015
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Uncollectible Expense	Regulatory Expense	Injuries and Damages	FIT/DFIT Expense	Office Space Charges to Non-Utility	Restate Excise Taxes
	Adjustment Number Workpaper Reference	2.03 E-UE	2.04 E-RE	2.05 E-ID	2.06 E-FIT	2.07 E-OSC	2.08 E-RET
	REVENUES						
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0
2	Interdepartmental Sales	-	-	-	-	-	-
3	Sales for Resale	-	-	-	-	-	-
4	Total Sales of Electricity	-	-	-	-	-	-
5	Other Revenue	-	-	-	-	-	-
6	Total Electric Revenue	-	-	-	-	-	-
	EXPENSES						
	Production and Transmission						
7	Operating Expenses	-	-	-	-	-	-
8	Purchased Power	-	-	-	-	-	-
9	Depreciation/Amortization	-	-	-	-	-	-
10	Regulatory Amortization	-	-	-	-	-	-
11	Taxes	-	-	-	-	-	-
12	Total Production & Transmission	-	-	-	-	-	-
	Distribution						
13	Operating Expenses	-	-	-	-	-	-
14	Depreciation/Amortization	-	-	-	-	-	-
15	Taxes	-	-	-	-	-	(447)
16	Total Distribution	-	-	-	-	-	(447)
17	Customer Accounting	1,466	-	-	-	-	-
18	Customer Service & Information	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-
	Administrative & General						
20	Operating Expenses	-	29	227	-	(34)	-
21	Depreciation/Amortization	-	-	-	-	-	-
22	Taxes	-	-	-	-	-	-
23	Total Admin. & General	-	29	227	-	(34)	-
24	Total Electric Expenses	1,466	29	227	-	(34)	(447)
25	OPERATING INCOME BEFORE FIT	(1,466)	(29)	(227)	-	34	447
	FEDERAL INCOME TAX						
26	Current Accrual	(513)	(10)	(79)	-	12	156
27	Debt Interest	-	-	-	-	-	-
28	Deferred Income Taxes	-	-	-	-	-	-
29	Amortized ITC - Noxon	-	-	-	(1)	-	-
30	NET OPERATING INCOME	(\$953)	(\$19)	(\$148)	\$1	\$22	\$291
	RATE BASE						
	PLANT IN SERVICE						
31	Intangible	\$0	\$0	\$0	\$0	\$0	\$0
32	Production	-	-	-	-	-	-
33	Transmission	-	-	-	-	-	-
34	Distribution	-	-	-	-	-	-
35	General	-	-	-	-	-	-
36	Total Plant in Service	-	-	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT						
37	Intangible	-	-	-	-	-	-
38	Production	-	-	-	-	-	-
39	Transmission	-	-	-	-	-	-
40	Distribution	-	-	-	-	-	-
41	General	-	-	-	-	-	-
42	Total Accumulated Depreciation	-	-	-	-	-	-
43	NET PLANT	-	-	-	-	-	-
44	DEFERRED TAXES	-	-	-	-	-	-
45	Net Plant After DFIT	-	-	-	-	-	-
46	DEFERRED DEBITS AND CREDITS	-	-	-	-	-	-
47	WORKING CAPITAL	-	-	-	-	-	-
48	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0
49	RATE OF RETURN						

Revised

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED December 31, 2015
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Net Gains / Losses	Weather Normalization	Eliminate Adder Schedules	Miscellaneous Restating	Eliminate WA Power Cost Defer	Nez Perce Settlement Adjustment
	Adjustment Number Worksheet Reference	2.09 E-NGL	2.10 E-WN	2.11 E-EAS	2.12 E-MR	2.13 E-EWPC	2.14 E-NPS
REVENUES							
1	Total General Business	\$0	\$480	(\$12,115)	\$0	\$14,035	\$0
2	Interdepartmental Sales	-	-	-	-	-	-
3	Sales for Resale	-	-	-	-	-	-
4	Total Sales of Electricity	-	480	(12,115)	-	14,035	-
5	Other Revenue	-	-	-	2,372	-	-
6	Total Electric Revenue	-	480	(12,115)	2,372	14,035	-
EXPENSES							
Production and Transmission							
7	Operating Expenses	-	-	(230)	(2)	120	(5)
8	Purchased Power	-	-	-	-	-	-
9	Depreciation/Amortization	-	-	-	-	-	-
10	Regulatory Amortization	-	-	5,834	-	-	-
11	Taxes	-	-	-	-	-	-
12	Total Production & Transmission	-	-	5,604	(2)	120	(5)
Distribution							
13	Operating Expenses	-	-	-	(3)	-	-
14	Depreciation/Amortization	(75)	-	-	-	-	-
15	Taxes	-	18	(466)	-	540	-
16	Total Distribution	(75)	18	(466)	(3)	540	-
17	Customer Accounting	-	3	(82)	-	95	-
18	Customer Service & Information	-	-	(17,147)	(1)	-	-
19	Sales Expenses	-	-	-	-	-	-
Administrative & General							
20	Operating Expenses	-	1	(24)	(299)	28	-
21	Depreciation/Amortization	-	-	-	-	-	-
22	Taxes	-	-	-	-	-	-
23	Total Admin. & General	-	1	(24)	(299)	28	-
24	Total Electric Expenses	(75)	22	(12,115)	(305)	783	(5)
25	OPERATING INCOME BEFORE FIT	75	458	-	2,677	13,252	5
FEDERAL INCOME TAX							
26	Current Accrual	26	160	-	937	4,680	2
27	Debt Interest	-	-	-	-	-	-
28	Deferred Income Taxes	-	-	-	-	(42)	-
29	Amortized ITC - Noxon	-	-	-	-	-	-
30	NET OPERATING INCOME	\$49	\$298	\$0	\$1,740	\$8,614	\$3
RATE BASE							
PLANT IN SERVICE							
31	Intangible	\$0	\$0	\$0	\$0	\$0	\$0
32	Production	-	-	-	-	-	-
33	Transmission	-	-	-	-	-	-
34	Distribution	-	-	-	-	-	-
35	General	-	-	-	-	-	-
36	Total Plant in Service	-	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT							
37	Intangible	-	-	-	-	-	-
38	Production	-	-	-	-	-	-
39	Transmission	-	-	-	-	-	-
40	Distribution	-	-	-	-	-	-
41	General	-	-	-	-	-	-
42	Total Accumulated Depreciation	-	-	-	-	-	-
43	NET PLANT	-	-	-	-	-	-
44	DEFERRED TAXES	-	-	-	-	-	-
45	Net Plant After DFIT	-	-	-	-	-	-
46	DEFERRED DEBITS AND CREDITS	-	-	-	-	-	-
47	WORKING CAPITAL	-	-	-	-	-	-
48	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0
49	RATE OF RETURN						

Revised

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED December 31, 2015
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Debt Interest	CB Power Supply	CB AMA 12/2015 Restated TOTAL
	Adjustment Number	2.15	2.16	R-Ttl
	Workpaper Reference	E-RDI	E-CBPS	
	REVENUES			
1	Total General Business	\$0	\$0	\$497,229
2	Interdepartmental Sales	-	-	928
3	Sales for Resale	-	(37,991)	49,505
4	Total Sales of Electricity	-	(37,991)	547,662
5	Other Revenue	-	(58,663)	16,920
6	Total Electric Revenue	-	(96,654)	564,582
	EXPENSES			
	Production and Transmission			
7	Operating Expenses	-	(47,751)	140,485
8	Purchased Power	-	(28,228)	85,107
9	Depreciation/Amortization	-	-	24,947
10	Regulatory Amortization	-	-	5,974
11	Taxes	-	-	14,133
12	Total Production & Transmission	-	(75,979)	270,646
	Distribution			
13	Operating Expenses	-	-	24,056
14	Depreciation/Amortization	-	-	25,379
15	Taxes	-	-	26,806
16	Total Distribution	-	-	76,241
17	Customer Accounting	-	-	12,363
18	Customer Service & Information	-	-	1,454
19	Sales Expenses	-	-	-
	Administrative & General			
20	Operating Expenses	-	-	49,942
21	Depreciation/Amortization	-	-	21,503
22	Taxes	-	-	-
23	Total Admin. & General	-	-	71,445
24	Total Electric Expenses	-	(75,979)	432,149
25	OPERATING INCOME BEFORE FIT	-	(20,675)	132,433
	FEDERAL INCOME TAX			
26	Current Accrual	173	(7,236)	4,968
27	Debt Interest	-	-	1
28	Deferred Income Taxes	-	-	29,492
29	Amortized ITC - Noxon	-	-	(129)
30	NET OPERATING INCOME	(173)	(\$13,439)	98,101
	RATE BASE			
	PLANT IN SERVICE			
31	Intangible	\$0	\$0	\$144,970
32	Production	-	-	779,441
33	Transmission	-	-	401,700
34	Distribution	-	-	895,055
35	General	-	-	212,726
36	Total Plant in Service	-	-	2,433,892
	ACCUMULATED DEPRECIATION/AMORT			
37	Intangible	-	-	(24,943)
38	Production	-	-	(342,899)
39	Transmission	-	-	(129,936)
40	Distribution	-	-	(273,578)
41	General	-	-	(73,050)
42	Total Accumulated Depreciation	-	-	(844,406)
43	NET PLANT	-	-	1,589,486
44	DEFERRED TAXES	-	-	(317,860)
45	Net Plant After DFIT	-	-	1,271,626
46	DEFERRED DEBITS AND CREDITS	-	-	7,458
47	WORKING CAPITAL	-	-	59,722
48	TOTAL RATE BASE	\$0	\$0	\$1,338,806
49	RATE OF RETURN			7.33%

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED December 31, 2015
(000'S OF DOLLARS)

1.00
Revised

Line No.	DESCRIPTION	Results of Operations
	Adjustment Number	1.00
	Workpaper Reference	E-ROO
	REVENUES	
1	Total General Business	\$512,995
2	Interdepartmental Sales	928
3	Sales for Resale	87,496
4	Total Sales of Electricity	601,419
5	Other Revenue	73,225
6	Total Electric Revenue	674,644
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	188,353
8	Purchased Power	113,335
9	Depreciation/Amortization	24,947
10	Regulatory Amortization	140
11	Taxes	13,755
12	Total Production & Transmission	340,530
	Distribution	
13	Operating Expenses	24,059
14	Depreciation/Amortization	25,454
15	Taxes	44,868
16	Total Distribution	94,381
17	Customer Accounting	10,878
18	Customer Service & Information	18,602
19	Sales Expenses	0
	Administrative & General	
20	Operating Expenses	50,014
21	Depreciation/Amortization	21,503
22	Taxes	0
23	Total Admin. & General	71,517
24	Total Electric Expenses	535,908
25	OPERATING INCOME BEFORE FIT	138,736
	FEDERAL INCOME TAX	0
26	Current Accrual	6,959
27	Debt Interest	0
28	Deferred Income Taxes	29,534
29	Amortized ITC - Noxon	(128)
30	NET OPERATING INCOME	\$102,371
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$144,970
32	Production	779,441
33	Transmission	401,700
34	Distribution	895,055
35	General	212,726
36	Total Plant in Service	2,433,892
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	(24,943)
38	Production	(342,899)
39	Transmission	(129,936)
40	Distribution	(273,578)
41	General	(73,050)
42	Total Accumulated Depreciation	(844,406)
43	NET PLANT	1,589,486
44	DEFERRED TAXES	(307,577)
45	Net Plant After DFIT	1,281,909
46	DEFERRED DEBITS AND CREDITS	7,252
47	WORKING CAPITAL	49,740
48	TOTAL RATE BASE	\$1,338,901

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1.00-01

RESULTS OF OPERATIONS		Report ID:
ELECTRIC RATE OF RETURN		E-ROR-12A
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		
Ref/Basis	Account Description	

AVISTA UTILITIES

	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	156,599,459	102,371,439 ✓ 54,228,020
	Adjustments		
	Adjusted Net Operating Income (Loss)	156,599,459	102,371,439 54,228,020
E-APL	Electric Net Rate Base	2,018,244,035	1,338,900,979 ✓ 679,343,056
	RATE OF RETURN	7.759%	7.646% 7.982%

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

RESULTS OF OPERATIONS			Report ID: E-ALL-12A		AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES							
For Twelve Months Ended December 31, 2015							
Average of Monthly Averages Basis							
Basis	Ref	Description	Based on Data from:		System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2015 thru 12-31-2015		100.000%	65.630%	34.370%
2	Input	Number of Customers - AMA Percent	01-01-2015 thru 12-31-2015		373,614 100.000%	245,401 65.683%	128,213 34.317%
3	E-OPS	Direct Distribution Operating Expense Percent	01-01-2015 thru 12-31-2015		26,998,321 100.000%	18,093,437 67.017%	8,904,884 32.983%
	Input	Jurisdictional 4-Factor Ratio	01-01-2015 thru 12-31-2015		22,258,114 27,675,297 49,933,411 100.000%	14,179,208 19,974,239 34,153,447 68.398%	8,078,906 7,701,058 15,779,964 31.602%
		Direct 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 Percentage			20,284,715	14,797,354	5,487,361
					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%

20-00-02

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		
Basis	Ref	Description

Based on Data from:

01-01-2014 thru 12-31-2014

Input	Ref	Description	Total	Electric	Gas North	Oregon Gas
Elec/Gas North/Oregon 4-Factor			71,329,474	60,416,061	7,188,338	3,725,075
Direct O & M Accts 500 - 894			41,851,885	32,202,921	6,220,526	3,428,438
Direct O & M Accts 901 - 935			5,113,972	3,569,949	1,544,023	0
Direct O & M Accts 901 - 905 Utility 9 Only			0	0	0	0
Adjustments						
Total			118,295,331	96,188,931	14,952,887	7,153,513
Percentage			100.001%	81.314%	12.640%	6.047%
Direct Labor Accts 500 - 894			66,370,574	49,821,911	12,117,710	4,430,953
Direct Labor Accts 901 - 935			5,437,133	3,522,548	278,804	1,635,781
Direct Labor Accts 901 - 905 Utility 9 Only			9,861,227	6,556,215	3,305,012	0
Total			81,668,934	59,900,674	15,701,526	6,066,734
Percentage			100.000%	73.346%	19.226%	7.428%
Number of Customers at			699,916	370,194	231,528	98,194
Percentage			99.999%	52.891%	33.079%	14.029%
Net Direct Plant			2,799,108,133	2,201,148,885	393,544,662	204,414,586
Percentage			100.000%	78.637%	14.060%	7.303%
Total Percentages			400.000%	286.187%	79.005%	34.808%
Average (CD AA)			100.000%	71.547%	19.751%	8.702%

1,00-03

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		

Basis	Ref	Description	Based on Data from:			
			System	Washington	Idaho	
01-01-2014 thru 12-31-2014						
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894	10,308,779	0	6,790,084	3,518,695
		Direct O & M Accts 901 - 935	9,216,208	0	5,941,535	3,274,673
		Direct O & M Accts 901 - 905 Utility 9 Only	1,544,023	0	1,544,023	0
		Total	21,069,010	0	14,275,642	6,793,368
		Percentage	100.000%	0.000%	67.757%	32.243%
		Direct Labor Accts 500 - 894	12,684,814	0	9,288,418	3,396,396
		Direct Labor Accts 901 - 935	1,603,381	0	233,486	1,369,895
		Direct Labor Accts 901 - 905 Utility 9 Only	3,305,012	0	3,305,012	0
		Total	17,593,207	0	12,826,916	4,766,291
		Percentage	100.000%	0.000%	72.908%	27.092%
		Number of Customers at	329,722	0	231,528	98,194
		Percentage	100.000%	0.000%	70.219%	29.781%
		Net Direct Plant	588,468,040	0	385,114,173	203,353,867
		Percentage	100.000%	0.000%	65.444%	34.556%
		Total Percentages	400.000%	0.000%	276.328%	123.672%
		Average (GD AA)	100.000%	0.000%	69.082%	30.918%

1.00-04

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ALLOCATION PERCENTAGES		E-ALL-12A
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		
Basis	Ref	Description

AVISTA UTILITIES

Based on Data from:

01-01-2014 thru 12-31-2014

Input	Ref	Elec/Gas North 4-Factor	Total	Electric	Gas North	Oregon Gas
Direct O & M Accts 500 - 894			67,621,722	60,416,061	7,205,661	0
Direct O & M Accts 901 - 935			38,441,898	32,202,921	6,238,977	0
Adjustments			0	0	0	0
Total			106,063,620	92,618,982	13,444,638	0
Percentage			100.000%	87.324%	12.676%	0.000%
Direct Labor Accts 500 - 894			61,766,029	49,821,911	11,944,118	0
Direct Labor Accts 901 - 935			3,969,931	3,522,548	447,383	0
Total			65,735,960	53,344,459	12,391,501	0
Percentage			100.000%	81.150%	18.850%	0.000%
Number of Customers at			601,722	370,194	231,528	0
Percentage			100.000%	61.522%	38.478%	0.000%
Net Direct Plant			2,563,811,758	2,178,697,585	385,114,173	0
Percentage			100.000%	84.979%	15.021%	0.000%
Total Percentages			400.000%	314.975%	85.025%	0.000%
Average (CD AN/ID/WA)			100.000%	78.743%	21.257%	0.000%

12-01-2014 thru 12-31-2015

E-PLT		Net Electric Distribution Plant - AMA	953,092,430	621,474,155	331,618,275	
Percent			100.000%	65.206%	34.794%	

01-01-2015 thru 12-31-2015

Book Depreciation			94,667,828	61,314,627	33,353,201	
Percent			100.000%	64.768%	35.232%	

1.00-05

1.00-06

RESULTS OF OPERATIONS			AVISTA UTILITIES			
ELECTRIC ALLOCATION PERCENTAGES			Report ID: E-ALL-12A			
For Twelve Months Ended December 31, 2015			Based on Data from:			
Average of Monthly Averages Basis						
Basis	Ref	Description	12-01-2014 thru 12-31-2015	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	2,419,440,884 100.000%		1,589,485,452 65.696%	829,955,432 34.304%
13	E-PLT	Net Electric General Plant - AMA Percent	209,434,487 100.000%		139,951,864 66.824%	69,482,623 33.176%
14		Net Allocated Schedule M's - AMA Percent	-177,328,877 100.000%		-113,748,704 64.146%	-63,580,173 35.854%
99	Input	Not Allocated	0.000%		0.000%	0.000%

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	339,129,378	0	339,129,378	228,952,929	0	228,952,929	110,176,449	0	110,176,449
99	442200	Commercial - Firm & Int.	312,340,143	0	312,340,143	221,104,301	0	221,104,301	91,235,842	0	91,235,842
1	442300	Industrial	116,667,748	0	116,667,748	66,873,283	0	66,873,283	49,794,465	0	49,794,465
99	444000	Public Street & Highway Lighting	7,276,497	0	7,276,497	4,889,678	0	4,889,678	2,386,819	0	2,386,819
99	448000	Interdepartmental Revenue	1,190,014	0	1,190,014	927,600	0	927,600	262,414	0	262,414
99	499XXX	Unbilled Revenue	(12,604,957)	0	(12,604,957)	(8,824,571)	0	(8,824,571)	(3,780,386)	0	(3,780,386)
		TOTAL SALES TO ULTIMATE CUSTOMERS	763,998,823	0	763,998,823	513,923,220	0	513,923,220	250,075,603	0	250,075,603
1	447XXX	Sales for Resale	0	133,316,868	133,316,868	0	87,495,860	87,495,860	0	45,821,008	45,821,008
		TOTAL SALES OF ELECTRICITY	763,998,823	133,316,868	897,315,691	513,923,220	87,495,860	601,419,080	250,075,603	45,821,008	295,896,611
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	(5,620,861)	0	(5,620,861)	(3,422,474)	0	(3,422,474)	(2,198,387)	0	(2,198,387)
99	451000	Miscellaneous Service Revenue	252,517	0	252,517	154,514	0	154,514	98,003	0	98,003
1	453000	Sales of Water & Water Power	0	407,336	407,336	0	267,335	267,335	0	140,001	140,001
1	454000	Rent from Electric Property	2,557,565	74,656	2,632,221	1,558,332	48,997	1,607,329	999,233	25,659	1,024,892
1	456XXX	Other Electric Revenues	5,003,637	106,149,522	111,153,159	4,952,256	69,665,931	74,618,187	51,381	36,483,591	36,534,972
		TOTAL OTHER OPERATING REVENUE	2,192,858	106,631,514	108,824,372	3,242,628	69,982,263	73,224,891	(1,049,770)	36,649,251	35,599,481
		TOTAL ELECTRIC REVENUE	766,191,681	239,948,382	1,006,140,063	517,165,848	157,478,123	674,643,971	249,025,833	82,470,259	331,496,092

1.00-07

***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****							
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
I	500000	Supervision & Engineering	6,320	275,692	282,012	6,320	180,937	187,257	0	94,755	94,755
I	501XXX	Fuel	0	30,794,427	30,794,427	0	20,210,382	20,210,382	0	10,584,045	10,584,045
I	502000	Steam Expense	0	5,199,150	5,199,150	0	3,412,202	3,412,202	0	1,786,948	1,786,948
I	505000	Electric Expense	0	1,228,906	1,228,906	0	806,531	806,531	0	422,375	422,375
I	506XXX	Miscellaneous Steam Power Generation Op Exp	0	2,967,067	2,967,067	0	1,947,286	1,947,286	0	1,019,781	1,019,781
I	507000	Rent	0	33,667	33,667	0	22,096	22,096	0	11,571	11,571
MAINTENANCE											
I	510000	Supervision & Engineering	0	613,157	613,157	0	402,415	402,415	0	210,742	210,742
I	511000	Structures	0	758,347	758,347	0	497,703	497,703	0	260,644	260,644
I	512000	Boiler Plant	0	4,760,690	4,760,690	0	3,124,441	3,124,441	0	1,636,249	1,636,249
I	513000	Electric Plant	0	601,012	601,012	0	394,444	394,444	0	206,568	206,568
I	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	954,982	954,982	0	626,755	626,755	0	328,227	328,227
TOTAL STEAM POWER GENERATION EXP			6,320	48,187,097	48,193,417	6,320	31,625,192	31,631,512	0	16,561,905	16,561,905
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
I	535000	Supervision & Engineering	0	2,107,646	2,107,646	0	1,383,248	1,383,248	0	724,398	724,398
I	536000	Water for Power	0	1,300,900	1,300,900	0	853,781	853,781	0	447,119	447,119
I	537000	Hydraulic Expense	4,353,425	2,848,110	7,201,535	2,815,977	1,869,215	4,685,192	1,537,448	978,895	2,516,343
I	538000	Electric Expense	0	6,559,863	6,559,863	0	4,305,238	4,305,238	0	2,254,625	2,254,625
I	539000	Miscellaneous Hydraulic Power Generation Exp	0	876,509	876,509	0	575,253	575,253	0	301,256	301,256
I	540000	Rent	0	1,374,529	1,374,529	0	902,103	902,103	0	472,426	472,426
I	540100	MT Trust Funds Land Settlement Rents	5,734,731	0	5,734,731	3,716,329	0	3,716,329	2,018,402	0	2,018,402
MAINTENANCE											
I	541000	Supervision & Engineering	0	1,616,898	1,616,898	0	1,061,170	1,061,170	0	555,728	555,728
I	542000	Structures	0	326,758	326,758	0	214,451	214,451	0	112,307	112,307
I	543000	Reservoirs, Dams, & Waterways	0	1,375,773	1,375,773	0	902,920	902,920	0	472,853	472,853
I	544000	Electric Plant	0	2,663,275	2,663,275	0	1,747,907	1,747,907	0	915,368	915,368
I	545000	Miscellaneous Hydraulic Plant	0	696,377	696,377	0	457,032	457,032	0	239,345	239,345
TOTAL HYDRO POWER GENERATION EXP			10,088,156	21,746,638	31,834,794	6,532,306	14,272,318	20,804,624	3,555,850	7,474,320	11,030,170
OTHER POWER GENERATION EXPENSE:											
OPERATION											
I	546000	Supervision & Engineering	0	1,179,973	1,179,973	0	774,416	774,416	0	405,557	405,557
I	547XXX	Fuel	0	91,777,298	91,777,298	0	60,233,441	60,233,441	0	31,543,857	31,543,857
I	548000	Generation Expense	0	2,016,313	2,016,313	0	1,323,306	1,323,306	0	693,007	693,007
I	549XXX	Miscellaneous Other Power Generation Op Exp	0	461,399	461,399	0	302,816	302,816	0	158,583	158,583
I	550000	Rent	0	(33,315)	(33,315)	0	(21,865)	(21,865)	0	(11,450)	(11,450)
MAINTENANCE											
I	551000	Supervision & Engineering	0	625,187	625,187	0	410,310	410,310	0	214,877	214,877
I	552000	Structures	0	110,380	110,380	0	72,442	72,442	0	37,938	37,938
I	553000	Generating & Electric Equipment	278	2,317,312	2,317,590	278	1,520,852	1,521,130	0	796,460	796,460
I	554XXX	Miscellaneous Other Power Generation Maint Exp	0	453,413	453,413	0	297,575	297,575	0	155,838	155,838
TOTAL OTHER POWER GENERATION EXP			278	98,907,960	98,908,238	278	64,913,293	64,913,571	0	33,994,667	33,994,667

1,00-08

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****					
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXXX	Purchased Power	0	172,688,007	172,688,007	0	113,335,139	113,335,139	0	59,352,868	59,352,868
I	556000	System Control & Load Dispatching	0	1,049,171	1,049,171	0	688,571	688,571	0	360,600	360,600
E-557	557XXXX	Other Expense	3,503,149	80,993,269	84,496,418	(2,232,884)	53,155,882	50,922,998	5,736,033	27,837,387	33,573,420
		TOTAL OTHER POWER SUPPLY EXPENSE	3,503,149	254,730,447	258,233,596	(2,232,884)	167,179,592	164,946,708	5,736,033	87,550,855	93,286,888
		TOTAL PRODUCTION OPERATING EXP	13,597,903	423,572,142	437,170,045	4,306,020	277,990,395	282,296,415	9,291,883	145,581,747	154,873,630
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
I	560000	Supervision & Engineering	0	2,119,618	2,119,618	0	1,391,105	1,391,105	0	728,513	728,513
I	561000	Load Dispatching	0	2,554,257	2,554,257	0	1,676,359	1,676,359	0	877,898	877,898
I	562000	Station Expense	0	532,894	532,894	0	349,738	349,738	0	183,156	183,156
I	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
I	563000	Overhead Line Expense	0	458,587	458,587	0	300,971	300,971	0	157,616	157,616
I	565XXXX	Transmission of Electricity by Others	0	17,389,891	17,389,891	0	11,412,985	11,412,985	0	5,976,906	5,976,906
I	566000	Miscellaneous Transmission Expense	0	2,162,711	2,162,711	0	1,419,387	1,419,387	0	743,324	743,324
I	567000	Rent	0	153,599	153,599	0	100,807	100,807	0	52,792	52,792
MAINTENANCE											
I	568000	Supervision & Engineering	2,875	806,039	808,914	2,280	529,003	531,283	595	277,036	277,631
I	569000	Structures	8,319	729,433	737,752	2,122	478,727	480,849	6,197	250,706	256,903
I	570000	Station Equipment	18,826	1,339,663	1,358,489	18,045	879,221	897,266	781	460,442	461,223
I	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
I	571000	Overhead Lines	19,745	1,127,821	1,147,566	7,699	740,189	747,888	12,046	387,632	399,678
I	572000	Underground Lines	3,046	6,841	9,887	0	4,490	4,490	3,046	2,351	5,397
I	573000	Service Miscellaneous	17,496	90,407	107,903	17,475	59,334	76,809	21	31,073	31,094
		TOTAL TRANSMISSION OPERATING EXP	70,307	29,471,761	29,542,068	47,621	19,342,316	19,389,937	22,686	10,129,445	10,152,131

1.00-09

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			*****		
E-DEPX		Depreciation Expense-Production	0	26,029,745	26,029,745	0	17,083,322	17,083,322	0	8,946,423	8,946,423
E-DEPX		Depreciation Expense-Transmission	0	11,040,922	11,040,922	0	7,246,157	7,246,157	0	3,794,765	3,794,765
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,158,453	1,158,453	0	760,293	760,293	0	398,160	398,160
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	1,246,667	0	1,246,667	1,246,667	0	1,246,667	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,260	142,325	0	68,740	68,740
99	407326	Amortization of BPA Parallel Capacity Support	(451,078)	0	(451,078)	(287,084)	0	(287,084)	(163,994)	0	(163,994)
99	407331	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,473	21,473	0	11,246	11,246
1	407333	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407335	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407350	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CS2 & COLSTRIP O&M	2,285,964	0	2,285,964	973,692	0	973,692	0	0	0
99	407360	Amortization of LIDAR O&M	0	0	0	0	0	0	0	0	0
99	407362	Amortization of Wind Generation	216,701	0	216,701	0	0	0	216,701	0	216,701
99	407365	Amortization of Project Compass	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Wartsila Generators	153,156	0	153,156	153,156	0	153,156	0	0	0
99	407380	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	580,226	580,226	0	303,860	303,860
1	407382	Amortization of Spokane River TDG	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Optional Renewable Power Revenue Offset	290,395	0	290,395	290,395	0	290,395	0	0	0
99	407395	Amortization of Dissallowed K.F. Plant	228,772	0	228,772	180,441	0	180,441	48,331	0	48,331
99	407403	Amortization of Boulder Park Write Off - Idaho	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of CS2 Levelized Return	(108,531)	0	(108,531)	0	0	0	(108,531)	0	(108,531)
99	407420	Amortization of BPA Residential Exchange Credit	(8,123,977)	0	(8,123,977)	(5,771,460)	0	(5,771,460)	(2,352,517)	0	(2,352,517)
99	407450	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,304,949)	0	(1,304,949)	0	0	0	(1,304,949)	0	(1,304,949)
99	407462	Amortization of Deferred LIDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Optional Renew Solar Project Offset	(258,258)	0	(258,258)	(258,258)	0	(258,258)	0	0	0
1	407495	Def Palouse Wind & Thornton Sw St	0	(8,416)	(8,416)	(5,523)	0	(5,523)	0	(2,893)	(2,893)
99	407496	Amortization of BPA Settlement	466,716	0	466,716	302,722	0	302,722	163,994	0	163,994
99	407497	Taxes Other Than FIT-Prod & Trans	0	20,958,039	20,958,039	0	13,754,761	13,754,761	0	7,203,278	7,203,278
E-OTX		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(2,671,042)	60,295,548	57,624,506	(727,941)	39,571,969	38,844,028	(1,943,101)	20,723,579	18,780,478
TOTAL PRODUCTION & TRANSMISSION EXPENSE			10,997,168	513,339,451	524,336,619	3,625,700	336,904,680	340,530,380	7,371,468	176,434,771	183,806,239

1.00-10

RESULTS OF OPER		JS	Report ID:
ELECTRIC OPERATING STATEMENT			E-OPS-12A
For Twelve Months Ended December 31, 2015			
Average of Monthly Averages Basis			
Ref/Basis	Account	Description	

A UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			Total
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	1,329,069	2,783,160	4,112,229	983,660	1,865,190	2,848,850	345,409	917,970	1,263,379	
3	582000	663,197	78,852	742,049	342,123	52,844	394,967	321,074	26,008	347,082	
3	583000	1,562,123	437,411	1,999,534	1,009,528	293,140	1,302,668	552,595	144,271	696,866	
3	584000	1,414,309	23	1,414,332	940,309	15	940,324	474,000	8	474,008	
3	584100	11,142	0	11,142	11,142	0	11,142	0	0	0	
3	585000	12,587	0	12,587	7,578	0	7,578	5,009	0	5,009	
3	586000	1,895,040	78,534	1,973,574	1,533,641	52,631	1,586,272	361,399	25,903	387,302	
3	587000	509,972	100,624	610,596	272,791	67,435	340,226	237,181	33,189	270,370	
3	588000	3,975,947	3,358,793	7,334,740	2,388,979	2,250,962	4,639,941	1,586,968	1,107,831	2,694,799	
3	589000	278	262,408	262,686	278	175,858	176,136	0	86,550	86,550	
MAINTENANCE:											
3	590000	760,069	1,407,922	2,167,991	635,760	943,547	1,579,307	124,309	464,375	588,684	
3	591000	380,139	8,157	388,296	226,422	5,467	231,889	153,717	2,690	156,407	
3	592000	901,960	177,702	1,079,662	695,440	119,091	814,531	206,520	58,611	265,131	
3	592200	0	0	0	0	0	0	0	0	0	
3	593000	11,037,607	(553,240)	10,484,367	7,207,139	(370,765)	6,836,374	3,830,468	(182,475)	3,647,993	
3	594000	839,424	0	839,424	575,377	0	575,377	264,047	0	264,047	
3	595000	353,307	321,629	674,936	274,539	215,546	490,085	78,768	106,083	184,851	
3	596000	692,950	0	692,950	458,582	0	458,582	234,368	0	234,368	
3	597000	25,403	0	25,403	20,023	0	20,023	5,380	0	5,380	
3	598000	633,798	439,554	1,073,352	510,126	294,576	804,702	123,672	144,978	268,650	
TOTAL DISTRIBUTION OPERATING EXP		26,998,321	8,901,529	35,899,850	18,093,437	5,965,537	24,058,974	8,904,884	2,935,992	11,840,876	
E-DEPX											
Depreciation Expense-Distribution		40,666,652	32,993	40,699,645	25,404,698	22,111	25,426,809	15,261,954	10,882	15,272,836	
E-AMITX		26,997	0	26,997	26,997	0	26,997	0	0	0	
Amortization Expense-Franchises/Misc Intangibles		52,450,518	0	52,450,518	44,868,195	0	44,868,195	7,582,323	0	7,582,323	
E-OTX		93,144,167	32,993	93,177,160	70,299,890	22,111	70,322,001	22,844,277	10,882	22,855,159	
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		120,142,488	8,934,522	129,077,010	88,393,327	5,987,648	94,380,975	31,749,161	2,946,874	34,696,035	
TOTAL DISTRIBUTION EXPENSES											

1.00-11

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	356,243	356,243	0	233,991	233,991	0	122,252	122,252
2	902000	Meter Reading Expenses	2,898,933	183,688	3,082,621	2,598,834	120,652	2,719,486	300,099	63,036	363,135
E-903	903XXXX	Customer Records & Collection Expenses	1,180,375	7,615,135	8,795,510	752,267	5,001,849	5,754,116	428,108	2,613,286	3,041,394
2	904000	Uncollectible Accounts	0	3,041,287	3,041,287	0	1,997,609	1,997,609	0	1,043,678	1,043,678
2	905000	Misc Customer Accounts	0	263,646	263,646	0	173,171	173,171	0	90,475	90,475
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,079,308	11,459,999	15,539,307	3,351,101	7,527,272	10,878,373	728,207	3,932,727	4,660,934
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXXX	Customer Assistance Expenses	24,109,239	515,442	24,624,681	17,609,905	338,558	17,948,463	6,499,334	176,884	6,676,218
2	909000	Advertising	16,415	863,985	880,400	15,333	567,491	582,824	1,082	296,494	297,576
2	910000	Misc Customer Service & Info Exp	0	107,115	107,115	0	70,356	70,356	0	36,759	36,759
		TOTAL CUSTOMER SERVICE & INFO EXP	24,125,654	1,486,542	25,612,196	17,625,238	976,405	18,601,643	6,500,416	510,137	7,010,553
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	372,974	31,651,900	32,024,874	245,526	21,535,953	21,781,479	127,448	10,115,947	10,243,395
4	921000	Office Supplies & Expenses	99,184	4,130,518	4,229,702	99,184	2,810,404	2,909,588	0	1,320,114	1,320,114
4	922000	Admin Exp Transferred--Credit	0	(118,479)	(118,479)	0	(80,613)	(80,613)	0	(37,866)	(37,866)
4	923000	Outside Services Employed	131,665	9,500,051	9,631,716	62,952	6,463,835	6,526,787	68,713	3,036,216	3,104,929
4	924000	Property Insurance Premium	0	1,313,970	1,313,970	0	894,025	894,025	0	419,945	419,945
4	925XXXX	Injuries and Damages	22,575	3,450,764	3,473,339	22,418	2,347,900	2,370,318	157	1,102,864	1,103,021
4	926XXXX	Employee Pensions and Benefits	0	1,594,959	1,594,959	0	1,085,210	1,085,210	0	509,749	509,749
4	927000	Franchise Requirements	3,927	0	3,927	0	0	0	3,927	0	3,927
1	928000	Regulatory Commission Expenses	3,087,053	3,051,444	6,138,497	2,207,247	2,002,663	4,209,910	879,806	1,048,781	1,928,587
4	930000	Miscellaneous General Expenses	132,964	3,502,299	3,635,263	88,228	2,382,964	2,471,192	44,736	1,119,335	1,164,071
4	931000	Rents	9,583	1,007,981	1,017,564	5,383	685,830	691,213	4,200	322,151	326,351
4	935000	Maintenance of General Plant	989,856	9,687,895	10,677,751	563,564	6,591,644	7,155,208	426,292	3,096,251	3,522,543
		TOTAL ADMIN & GEN OPERATING EXP	4,849,781	68,773,302	73,623,083	3,294,502	46,719,815	50,014,317	1,555,279	22,053,487	23,608,766

1.00-12

***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
Ref/Basis	Account	Description	Direct	Allocated	Total	
E-DEPX		Depreciation Expense-General	1,704,385	15,094,084	16,798,469	5,271,873
E-AMTX		Amortization Expense-General Plant - 303000	0	431,268	431,268	
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,046,824	12,690,450	13,737,274	4,070,869
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	24,346	24,346	
99	407229	Idaho Earnings Test Amortization	(2,709,751)	0	(2,709,751)	7,781
99	407468	Project Compass Deferral - ID	(2,674,360)	0	(2,674,360)	
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(2,632,902)	28,240,148	25,607,246	(2,674,360)
		TOTAL ADMIN & GENERAL EXPENSES	2,216,879	97,013,450	99,230,329	27,713,196
		TOTAL EXPENSES BEFORE FIT	161,561,497	632,233,964	793,795,461	257,886,957
		NET OPERATING INCOME (LOSS) BEFORE FIT			212,344,602	73,609,135
E-FIT		FEDERAL INCOME TAX--Normal Accrual			11,302,431	4,343,614
E-FIT		DEFERRED FEDERAL INCOME TAX			44,638,240	15,104,704
E-FIT		AMORTIZED ITC - NOXON			(195,528)	(67,203)
		ELECTRIC NET OPERATING INCOME (LOSS)			156,599,459	54,228,020

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers - AMA	100.000%	65.683%	34.317%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.017%	32.983%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1.00-13

1.00-14

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE		E-456-12A
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Average of Monthly Averages Basis		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000 OTHER ELECTRIC REV-MISCELLANEO	15,055	998,977	1,014,032	14,455	655,629	670,084	600	343,348	343,948
1	456010 OTHER ELECTRIC REV-FINANCIAL	0	29,243,561	29,243,561	0	19,192,549	19,192,549	0	10,051,012	10,051,012
1	456015 OTHER ELECTRIC REV-CT FUEL SAL	0	5,814,719	5,814,719	0	3,816,200	3,816,200	0	1,998,519	1,998,519
1	456016 OTHER ELECTRIC REV-RESOURCE OP	97,500	2,956,335	3,053,835	97,500	1,940,243	2,037,743	0	1,016,092	1,016,092
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	11,570	11,570	0	7,593	7,593	0	3,977	3,977
1	456100 TRANSMISSION REVENUE OF OTHERS	0	11,310,801	11,310,801	0	7,423,279	7,423,279	0	3,887,522	3,887,522
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	1,634,541	1,634,541	0	1,072,749	1,072,749	0	561,792	561,792
1	456150 OTHER ELECTRIC REV-CT FUEL SAL	0	0	0	0	0	0	0	0	0
1	456160 OTHER ELECTRIC REV-RES OPTIM O	0	0	0	0	0	0	0	0	0
1	456328 RESIDENTIAL DECOUPLING DEFERRE	7,070,850	0	7,070,850	7,070,850	0	7,070,850	0	0	0
1	456329 AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
1	456338 NON-RES DECOUPLING DEFERRED RE	(2,330,411)	0	(2,330,411)	(2,330,411)	0	(2,330,411)	0	0	0
1	456339 AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
1	456700 OTHER ELECTRIC REV-LOW VOLTAGE	150,643	0	150,643	99,862	0	99,862	50,781	0	50,781
1	456705 LOW VOLTAGE B ON A	0	928,944	928,944	0	609,666	609,666	0	319,278	319,278
1	456710 OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711 OTHER ELECTRIC REV BOOKOUT OFF	0	(638,284)	(638,284)	0	(418,906)	(418,906)	0	(219,378)	(219,378)
1	456720 OTHER ELEC REV-TURBINE GAS BOO	0	638,284	638,284	0	418,906	418,906	0	219,378	219,378
1	456730 OTHER ELEC REV-INTRACO THERMAL	0	49,997,830	49,997,830	0	32,813,576	32,813,576	0	17,184,254	17,184,254
TOTAL ACCOUNT 456		5,003,637	106,149,522	111,153,159	4,952,256	69,665,932	74,618,188	51,381	36,483,590	36,534,971

ALLOCATION RATIOS:

E-ALL 1 Production/Transmission Ratio

100.000%

65.630%

34.370%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS		E-555-12A
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

***** SYSTEM ***** WASHINGTON ***** IDAHO *****									
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Total
1	555000/555100	Purchased Power	0	166,485,122	166,485,122	0	109,264,186	109,264,186	57,220,936
1	555030	Pwr Sup Exp - Clearwater Incremental	0	550	550	0	361	361	189
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	138,706	138,706	0	91,033	91,033	47,673
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,429,088	4,429,088	0	2,906,810	2,906,810	1,522,278
1	555710	Intercompany Purchase	0	1,634,541	1,634,541	0	1,072,749	1,072,749	561,792
TOTAL ACCOUNT 555			0	172,688,007	172,688,007	0	113,335,139	113,335,139	59,352,868

ALLOCATION RATIOS:

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

1.00-15

RESULTS OF OPERATIONS		Report ID: E-557-12A
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES		
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,948,115	5,948,115	0	3,903,748	3,903,748	0	2,044,367	2,044,367
1	557010	Other Power Supply Expense - Financial	0	44,369,572	44,369,572	0	29,119,750	29,119,750	0	15,249,822	15,249,822
1	557150	Fuel - Economic Dispatch	0	(26,828,339)	(26,828,339)	0	(17,607,439)	(17,607,439)	0	(9,220,900)	(9,220,900)
1	557160	Power Supply Expense - Miscellaneous	(4,732,562)	1,614	(4,730,948)	(2,885,763)	1,059	(2,884,704)	(1,846,799)	555	(1,846,244)
99	557161	Unbilled Add-Ons	(265,963)	0	(265,963)	229,734	0	229,734	(495,697)	0	(495,697)
1	557170	Broker Fees - Power	0	438,071	438,071	0	287,506	287,506	0	150,565	150,565
1	557171	REC Broker Fees	45,938	34,913	80,851	45,938	22,913	68,851	0	12,000	12,000
1	557172	Trade Reporting	0	5,928	5,928	0	3,891	3,891	0	2,037	2,037
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	11,320,333	0	11,320,333	11,320,333	0	11,320,333	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	(8,041,471)	0	(8,041,471)	(8,041,471)	0	(8,041,471)	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	1,962,996	0	1,962,996	1,962,996	0	1,962,996	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(5,362,149)	0	(5,362,149)	(5,362,149)	0	(5,362,149)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,971,630	0	1,971,630	0	0	0	1,971,630	0	1,971,630
99	557390	Idaho PCA Amortization	5,785,695	0	5,785,695	0	0	0	5,785,695	0	5,785,695
1	557395	Optional Renewable Power Expense Offset	0	681	681	0	447	447	0	234	234
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,203,124	2,203,124	0	1,445,910	1,445,910	0	757,214	757,214
1	557711	Turbine Gas Bookout Offset	0	(2,203,124)	(2,203,124)	0	(1,445,910)	(1,445,910)	0	(757,214)	(757,214)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	57,022,714	57,022,714	0	37,424,007	37,424,007	0	19,598,707	19,598,707
TOTAL ACCOUNT 557			3,503,149	80,993,269	84,496,418	(2,232,884)	53,155,882	50,922,998	5,736,033	27,837,387	33,573,420

ALLOCATION RATIOS:

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

1.06-16

1.00-17

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE		E-903-12A
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,180,375	7,615,135	8,795,510	752,267	5,001,849	5,754,116
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0
TOTAL ACCOUNT 903			1,180,375	7,615,135	8,795,510	752,267	5,001,849	5,754,116
						428,108	2,613,286	3,041,394

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.0000%	65.683%	34.317%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.0000%	65.696%	34.304%

RESULTS OF OPERATIONS			Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES			E-908-12A
For Twelve Months Ended December 31, 2015			
Average of Monthly Averages Basis			
Ref/Basis	Account	Description	

AVISTA UTILITIES

***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
Range of Monthly Averages Basis	*****										
sf/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	356,978	515,442	872,420	247,437	338,558	585,995	109,541	176,884	286,425
99	908600	Public Purpose Tariff Rider Expense Offset	24,124,323	0	24,124,323	17,639,947	0	17,639,947	6,484,376	0	6,484,376
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	(587,606)	0	(587,606)	(493,023)	0	(493,023)	(94,583)	0	(94,583)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			24,109,239	515,442	24,624,681	17,609,905	338,558	17,948,463	6,499,334	176,884	6,676,218

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	34.317%
E-ALL	99	Not Allocated	0.000%

100.000%	65.683%
0.000%	0.000%

1.00-18

1.00-19

RESULTS OF OPERATIONS		Report ID: E-INT-12A		AVISTA UTILITIES	
ELECTRIC INTEREST DEDUCTION FOR FIT					
For Twelve Months Ended December 31, 2015					
Average of Monthly Averages Basis					
Ref/Basis	Description	System	Washington	Idaho	
Debt					
1	Capital Structure - Debt Ratio		51.95%	51.95%	
2	Cost of Debt		5.249%	5.218%	
	Total Weighted Cost		2.727%	2.711%	
E-APL	Net Rate Base	2,018,244,035	1,338,900,979	679,343,056	
Interest Deduction for FIT Calculation		54,928,820	36,511,830	18,416,990	
1	AMA Actual Debt Ratio				
2	AMA Actual Debt Cost				

1.00-20

RESULTS OF OPERATIONS		Report ID:
ELECTRIC FEDERAL INCOME TAXES		E-FIT-12A
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,006,140,063	674,643,971	331,496,092
E-OPS	Less: Operating & Maintenance Expense	617,386,549	405,239,659	212,146,890
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	103,000,355	72,045,889	30,954,466
E-OTX	Less: Taxes Other than FIT	73,408,557	58,622,956	14,785,601
	Net Operating Income Before FIT	212,344,602	138,735,467	73,609,135
E-INT	Less: Interest Expense	54,928,820	36,511,830	18,416,990
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,516)	141,516
E-SCM	Plus: Schedule M Adjustments	(124,682,254)	(82,193,476)	(42,488,778)
	Taxable Net Operating Income	32,733,528	20,171,677	12,561,851
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	11,456,735	7,060,087	4,396,648
1	Production Tax Credit	(154,304)	(101,270)	(53,034)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	11,302,431	6,958,817	4,343,614
E-DTE	Deferred FIT	44,638,240	29,533,536	15,104,704
1	411400 Amortized Investment Tax Credit - Noxon	(195,528)	(128,325)	(67,203)
	Total Net FIT/Deferred FIT	55,745,143	36,364,028	19,381,115
ALLOCATION RATIOS:				
E-ALL	1 Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	99 Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS
ELECTRIC SCHEDULE M ITEMS
For Twelve Months Ended December 31, 2015
Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-SCM-12A

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	997000 Book Depreciation & Amortization	43,444,857	66,502,265	109,947,122	27,720,098	44,326,297	72,046,395	15,724,759	22,175,968	37,900,727
2	997001 Contributions In Aid of Construction	0	6,335,598	6,335,598	0	4,162,234	4,162,234	0	2,173,364	2,173,364
12	997002 Injuries and Damages	0	0	(90)	0	(59)	(59)	0	(31)	(31)
99	997003 Salvage	0	0	0	0	0	0	0	0	0
4	997004 Boulder Park Write Off	(108,531)	0	(108,531)	0	0	0	(108,531)	0	(108,531)
99	997005 FAS106 Current Retiree Medical Accrual	0	1,962,447	1,962,447	0	1,335,249	1,335,249	0	627,198	627,198
4	997007 Idaho PCA	7,757,325	0	7,757,325	0	0	0	7,757,325	0	7,757,325
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(19,733)	(19,733)	0	(12,951)	(12,951)	0	(6,782)	(6,782)
4	997015 Airplane Lease Payments	0	540,384	540,384	0	367,677	367,677	0	172,707	172,707
12	997016 Redemption Expense Amortization	0	1,279,488	1,279,488	0	840,572	840,572	0	438,916	438,916
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98;	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	2,549,701	0	2,549,701	1,356,719	0	1,356,719	1,192,982	0	1,192,982
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	5,953,413	5,953,413	0	4,050,702	4,050,702	0	1,902,711	1,902,711
99	997021 Wartsila Generators Amortization	153,156	0	153,156	153,156	0	153,156	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	(4,768,510)	0	(4,768,510)	(4,768,510)	0	(4,768,510)	0	0	0
12	997032 Interest Rate Swaps	0	(6,420,615)	(6,420,615)	0	(4,218,087)	(4,218,087)	0	(2,202,528)	(2,202,528)
4	997033 BPA Residential Exchange	(1,230,833)	0	(1,230,833)	(1,117,130)	0	(1,117,130)	(113,703)	0	(113,703)
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(283,961)	(283,961)	0	(186,364)	(186,364)	0	(97,597)	(97,597)
99	997043 Washington Deferred Power Costs	3,278,862	0	3,278,862	3,278,862	0	3,278,862	0	0	0
1	997044 Non-Monetary Power Costs	0	138,706	138,706	0	91,033	91,033	0	47,673	47,673
1	997045 Section 199 Manufacturing Deduction	0	(2,500,000)	(2,500,000)	0	(1,640,750)	(1,640,750)	0	(859,250)	(859,250)
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(2,195,457)	(2,195,457)	0	(1,442,327)	(1,442,327)	0	(753,130)	(753,130)
11	997049 Tax Depreciation	0	(208,572,435)	(208,572,435)	0	(135,088,195)	(135,088,195)	0	(73,484,240)	(73,484,240)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	216,701	0	216,701	0	0	0	216,701	0	216,701
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	45,938	45,938	0	31,256	31,256	0	14,682	14,682
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

1.00-21

RESULTS OF OPERATIONS
ELECTRIC SCHEDULE M ITEMS
For Twelve Months Ended December 31, 2015
Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-SCM-12A

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	CDA Lake Settlement	183,093	884,086	1,067,179	152,118	580,226	732,344	30,975	303,860	334,835
99	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	Amortization - Unbilled Revenue Add-Ins	(25,744)	0	(25,744)	289,407	0	289,407	(315,151)	0	(315,151)
1	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	Noxon	0	0	0	0	0	0	0	0	0
1	Lancaster Deferral	1,246,667	0	1,246,667	1,246,667	0	1,246,667	0	0	0
1	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	Book Transportation Depreciation	0	6,296,653	6,296,653	0	4,078,216	4,078,216	0	2,218,437	2,218,437
4	Deferred Compensation	0	(560,908)	(560,908)	0	(381,642)	(381,642)	0	(179,266)	(179,266)
4	Meal Disallowances	0	500,603	500,603	0	340,610	340,610	0	159,993	159,993
4	Paid Time Off	0	211,948	211,948	0	144,209	144,209	0	67,739	67,739
2	Customer Uncollectibles	0	(257,017)	(257,017)	0	(168,816)	(168,816)	0	(88,201)	(88,201)
99	Deferred O&M Colstrip & CS2	981,015	0	981,015	973,692	0	973,692	7,323	0	7,323
99	CNC Transmission	0	0	0	0	0	0	0	0	0
99	LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	Smart Grid	1	0	1	1	0	1	0	0	0
99	EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	WA REC Deferral	0	0	0	0	0	0	0	0	0
1	CDA Settlement Costs	(5,337,111)	0	(5,337,111)	(5,337,111)	0	(5,337,111)	0	0	0
99	BPA Parallel Capacity	(450,623)	32,721	(417,902)	0	21,475	21,475	0	11,246	11,246
99	Provision for Rate Refund	5,620,861	0	(450,623)	(287,084)	0	(287,084)	(163,539)	0	(163,539)
1	Kettle Falls Diesel Leak	0	(428,564)	5,620,861	3,422,474	0	3,422,474	2,198,387	0	2,198,387
99	WA REC Amort	1,963,342	0	(428,564)	0	(281,267)	(281,267)	0	(147,297)	(147,297)
1	Repairs 481 (a)	0	(46,774,347)	1,963,342	1,963,342	0	1,963,342	0	0	0
1	Amort Idaho Earnings Test (254229)	(2,591,571)	0	(46,774,347)	0	(30,698,004)	(30,698,004)	0	(16,076,343)	(16,076,343)
99	Def Project Compass	(2,674,360)	0	(2,591,571)	0	0	0	(2,591,571)	0	(2,591,571)
99	Spokane River TDG	(1,049,682)	0	(2,674,360)	0	0	0	(2,674,360)	0	(2,674,360)
1	Investment Tax Credit	0	0	(1,049,682)	(580,789)	0	(580,789)	(468,893)	0	(468,893)
	TOTAL SCHEDULE M ADJUSTMENTS	56,370,665	(177,328,877)	(124,682,254)	31,555,230	(113,748,706)	(82,193,476)	21,091,393	(63,580,171)	(42,488,778)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers - AMA	100.000%	65.683%	34.317%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	11	Book Depreciation	100.000%	64.768%	35.232%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.696%	34.304%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1.00-22

1.00-23

RESULTS OF OPERATIONS		Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES		E-DTE-12A
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basi	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	47,212,140	47,212,140	0	30,284,699	30,284,699	0	16,927,441	16,927,441
99	410100	Deferred Federal Income Tax Expense - Washington	1,552,955	0	1,552,955	1,552,955	0	1,552,955	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(1,119,946)	0	(1,119,946)	0	0	0	(1,119,946)	0	(1,119,946)
	410100	Total	433,009	47,212,140	47,645,149	1,552,955	30,284,699	31,837,654	(1,119,946)	16,927,441	15,807,495
14	411100	Deferred Federal Income Tax Expense - Allocated	0	140,390	140,390	0	90,055	90,055	0	50,335	50,335
99	411100	Deferred Federal Income Tax Expense - Washington	(2,394,173)	0	(2,394,173)	(2,394,173)	0	(2,394,173)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(753,126)	0	(753,126)	0	0	0	(753,126)	0	(753,126)
	411100	Total	(3,147,299)	140,390	(3,006,909)	(2,394,173)	90,055	(2,304,118)	(753,126)	50,335	(702,791)
Total Deferred Federal Income Tax Expense			(2,714,290)	47,352,530	44,638,240	(841,218)	30,374,754	29,533,536	(1,873,072)	16,977,776	15,104,704

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

100.000%
0.000%

64.146%
0.000%

35.854%
0.000%

1,00-24

RESULTS OF OPERATIONS		Report ID:
ELECTRIC TAXES OTHER THAN FIT		E-OTX-12A
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
I	408130	State Excise Tax	0	19,485	19,485	0	12,788	12,788	0	6,697	6,697
I	408140	State Kwh Generation Tax	0	1,527,493	1,527,493	0	1,002,494	1,002,494	0	524,999	524,999
I	408150	R&P Property Tax--Production	0	13,983,899	13,983,899	0	9,177,633	9,177,633	0	4,806,266	4,806,266
I	408180	R&P Property Tax--Transmission	0	5,301,305	5,301,305	0	3,479,246	3,479,246	0	1,822,059	1,822,059
I	409100	State Income Tax--Montana & Oregon	0	125,857	125,857	0	82,600	82,600	0	43,257	43,257
		TOTAL PRODUCTION & TRANSMISSION	0	20,958,039	20,958,039	0	13,754,761	13,754,761	0	7,203,278	7,203,278
DISTRIBUTION											
99	408110	State Excise Tax	20,121,481	0	20,121,481	20,121,481	0	20,121,481	0	0	0
99	408120	Municipal Occupation & License Tax	21,590,501	0	21,590,501	18,114,786	0	18,114,786	3,475,715	0	3,475,715
99	408160	Miscellaneous State or Local Tax--WA & ID	170	0	170	0	0	0	170	0	170
99	408170	R&P Property Tax--Distribution	9,725,212	0	9,725,212	6,631,928	0	6,631,928	3,093,284	0	3,093,284
99	409100	State Income Tax--Idaho	1,013,154	0	1,013,154	0	0	0	1,013,154	0	1,013,154
		TOTAL DISTRIBUTION	52,450,518	0	52,450,518	44,868,195	0	44,868,195	7,582,323	0	7,582,323
		TOTAL TAXES OTHER THAN FIT	52,450,518	20,958,039	73,408,557	44,868,195	13,754,761	58,622,956	7,582,323	7,203,278	14,785,601

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	*****WASHINGTON*****	*****IDAHO*****	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	8,850,000	8,850,000	0	5,808,255	5,808,255	0	3,041,745	3,041,745
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	1,261,062	1,261,062	0	827,635	827,635	0	433,427	433,427
1	182381	CDA Settlement Past Storage	0	34,074,134	34,074,134	0	22,362,854	22,362,854	0	11,711,280	11,711,280
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	16,794,517	16,947,696	153,179	11,175,375	11,328,554	85,185	5,619,142	5,619,142
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,253,874	97,293,489	102,547,363	5,168,689	66,198,490	71,367,179	0	31,094,999	31,180,184
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,602,329	3,602,329	0	2,451,025	2,451,025	0	1,151,304	1,151,304
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	0	0	0	0	0	0	0	0
		TOTAL INTANGIBLE PLANT	6,009,757	207,924,749	213,934,506	5,924,572	139,045,736	144,970,308	85,185	68,879,013	68,964,198
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	130,200,337	130,200,337	0	85,450,481	85,450,481	0	44,749,856	44,749,856
1	312000	Boiler Plant	0	175,690,558	175,690,558	0	115,305,713	115,305,713	0	60,384,845	60,384,845
1	313000	Generators	0	6,770	6,770	0	4,443	4,443	0	2,327	2,327
1	314000	Turbogenerator Units	0	54,094,871	54,094,871	0	35,502,464	35,502,464	0	18,592,407	18,592,407
1	315000	Accessory Electric Equipment	0	27,024,870	27,024,870	0	17,736,422	17,736,422	0	9,288,448	9,288,448
1	316000	Miscellaneous Power Plant Equipment	0	17,057,608	17,057,608	0	11,194,908	11,194,908	0	5,862,700	5,862,700
		TOTAL STEAM PRODUCTION PLANT	0	407,653,186	407,653,186	0	267,542,785	267,542,785	0	140,110,401	140,110,401
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	59,797,154	59,797,154	0	39,244,872	39,244,872	0	20,552,282	20,552,282
1	331XXX	Structures & Improvements	0	58,338,202	58,338,202	0	38,287,362	38,287,362	0	20,050,840	20,050,840
1	332XXX	Reservoirs, Dams, & Waterways	0	146,903,608	146,903,608	0	96,412,838	96,412,838	0	50,490,770	50,490,770
1	333000	Waterwheels, Turbines, & Generators	0	167,804,001	167,804,001	0	110,129,766	110,129,766	0	57,674,235	57,674,235
1	334000	Accessory Electric Equipment	0	41,514,474	41,514,474	0	27,245,949	27,245,949	0	14,268,525	14,268,525
1	335XXX	Miscellaneous Power Plant Equipment	0	9,396,805	9,396,805	0	6,167,123	6,167,123	0	3,229,682	3,229,682
1	336000	Roads, Railroads, & Bridges	0	2,679,534	2,679,534	0	1,758,578	1,758,578	0	920,956	920,956
		TOTAL HYDRAULIC PRODUCTION PLANT	0	486,433,778	486,433,778	0	319,246,488	319,246,488	0	167,187,290	167,187,290
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	903,168	903,168	0	594,062	594,062	0	311,106	311,106
1	341000	Structures & Improvements	0	16,772,339	16,772,339	0	11,007,686	11,007,686	0	5,764,653	5,764,653
1	342000	Fuel Holders, Producers, & Accessories	0	21,335,018	21,335,018	0	14,002,172	14,002,172	0	7,332,846	7,332,846
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 - Solar	0	208,069,145	208,069,145	0	136,555,780	136,555,780	0	71,513,365	71,513,365
1	344010	Generators	0	149,670	149,670	0	98,228	98,228	0	51,442	51,442
1	345000	Accessory Electric Equipment	0	20,797,816	20,797,816	0	13,649,607	13,649,607	0	7,148,209	7,148,209
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	1,570,756	1,570,756	0	1,030,887	1,030,887	0	539,869	539,869
		TOTAL OTHER PRODUCTION PLANT	0	293,542,591	293,542,591	0	192,652,002	192,652,002	0	100,890,589	100,890,589
		TOTAL PRODUCTION PLANT	0	1,187,629,555	1,187,629,555	0	779,441,275	779,441,275	0	408,188,280	408,188,280

1.00-25

AVISTA UTILITIES

Report ID:
E-PLT-12A

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended December 31, 2015
Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	*****WASHINGTON*****	*****IDAHO*****	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	20,866,020	20,866,020	0	13,694,369	13,694,369	0	7,171,651	7,171,651
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	20,585,623	20,585,623	0	13,510,344	13,510,344	0	7,075,279	7,075,279
1	353000	Station Equipment	0	235,356,989	235,356,989	0	154,464,792	154,464,792	0	80,892,197	80,892,197
1	354000	Towers & Fixtures	0	17,139,174	17,139,174	0	11,248,440	11,248,440	0	5,890,734	5,890,734
1	355000	Poles & Fixtures	0	183,756,415	183,756,415	0	120,599,335	120,599,335	0	63,157,080	63,157,080
1	356000	Overhead Conductors & Devices	0	127,098,682	127,098,682	0	83,414,865	83,414,865	0	43,683,817	43,683,817
1	357000	Underground Conduit	0	2,977,125	2,977,125	0	1,953,887	1,953,887	0	1,023,238	1,023,238
1	358000	Underground Conductors & Devices	0	2,333,989	2,333,989	0	1,531,797	1,531,797	0	802,192	802,192
1	359000	Roads & Trails	0	1,953,740	1,953,740	0	1,282,240	1,282,240	0	671,500	671,500
		TOTAL TRANSMISSION PLANT	0	612,067,757	612,067,757	0	401,700,069	401,700,069	0	210,367,688	210,367,688
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,802,289	0	4,802,289	3,551,811	0	3,551,811	1,250,478	0	1,250,478
99	360400	Land Easements	2,480,155	0	2,480,155	478,864	0	478,864	2,001,291	0	2,001,291
99	361000	Structures & Improvements	19,518,610	0	19,518,610	13,274,752	0	13,274,752	6,243,858	0	6,243,858
3	362000	Station Equipment	123,138,474	1,674,751	124,813,225	78,801,813	1,122,368	79,924,181	44,336,661	552,383	44,889,044
99	363000	Energy Storage Equipment	1,744,842	0	1,744,842	1,744,842	0	1,744,842	0	0	0
99	364000	Poles, Towers, & Fixtures	318,125,859	0	318,125,859	202,112,886	0	202,112,886	116,012,973	0	116,012,973
99	365000	Overhead Conductors & Devices	204,988,960	0	204,988,960	128,921,435	0	128,921,435	76,067,525	0	76,067,525
99	366000	Underground Conduit	93,915,604	0	93,915,604	59,581,656	0	59,581,656	34,333,948	0	34,333,948
99	367000	Underground Conductors & Devices	164,917,142	0	164,917,142	105,786,684	0	105,786,684	59,130,458	0	59,130,458
99	368000	Line Transformers	224,959,057	0	224,959,057	152,343,609	0	152,343,609	72,615,448	0	72,615,448
99	369XXX	Services	146,036,715	0	146,036,715	94,299,329	0	94,299,329	51,737,386	0	51,737,386
99	370000	Meters	48,811,471	0	48,811,471	26,659,345	0	26,659,345	22,152,126	0	22,152,126
99	373XXX	Street Light & Signal Systems	42,228,631	0	42,228,631	26,372,845	0	26,372,845	15,855,786	0	15,855,786
		TOTAL DISTRIBUTION PLANT	1,393,667,809	1,674,751	1,397,342,560	893,929,871	1,122,368	895,052,239	501,737,938	552,383	502,290,321
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,134,708	4,626,561	5,761,269	428,141	3,147,912	3,576,053	706,567	1,478,649	2,185,216
4	390XXX	Structures & Improvements	13,425,506	68,641,812	82,067,318	6,716,261	46,703,889	53,420,150	6,709,245	21,937,923	28,647,168
4	391XXX	Office Furniture & Equipment	3,383,903	48,560,855	51,944,758	3,299,174	33,040,806	36,339,980	84,729	15,520,049	15,604,778
4	392XXX	Transportation Equipment	22,913,046	13,439,416	36,352,462	16,669,816	9,144,179	25,813,995	6,243,230	4,295,237	10,538,467
4	393000	Stores Equipment	273,749	2,634,708	2,908,457	121,431	1,792,655	1,914,086	152,318	842,053	994,371
4	394000	Tools, Shop & Garage Equipment	2,055,367	9,545,404	11,600,771	992,310	6,494,693	7,487,003	1,063,057	3,050,711	4,113,768
4	394100	Electric Charging Stations	0	2,049	2,049	0	1,394	1,394	0	655	655
4	395000	Laboratory Equipment	272,786	762,321	1,035,107	227,773	518,683	746,456	45,013	243,638	288,651
4	396XXX	Power Operated Equipment	26,295,865	9,190,193	35,486,058	16,023,837	6,253,007	22,276,844	10,272,028	2,937,186	13,209,214
4	397XXX	Communications Equipment	19,848,812	71,867,891	91,716,703	11,984,247	48,898,913	60,883,160	7,864,565	22,968,978	30,833,543
4	398000	Miscellaneous Equipment	6,225	387,012	393,237	3,926	263,323	267,249	2,299	123,689	125,988
		TOTAL GENERAL PLANT	89,609,967	229,658,222	319,268,189	56,466,916	156,259,454	212,726,370	33,143,051	73,398,768	106,541,819
		TOTAL PLANT IN SERVICE	1,491,287,533	2,238,955,034	3,730,242,567	956,321,359	1,477,568,902	2,433,890,261	534,966,174	761,386,132	1,296,352,306

1.00-26

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

AVISTA UTILITIES

		*****SYSTEM*****	*****WASHINGTON*****	*****IDAHO*****	Total
Ref/Basis	Account	Direct	Allocated	Direct	Allocated
ACCUMULATED DEPRECIATION					
E-ADEP	Steam Production Plant	0	(289,514,414)	0	(190,008,310)
E-ADEP	Hydro Production Plant	0	(134,772,883)	0	(88,451,443)
E-ADEP	Other Production Plant	0	(98,186,107)	0	(64,439,542)
E-ADEP	Transmission Plant	0	(197,982,054)	0	(129,935,622)
E-ADEP	Distribution Plant	(444,236,695)	(13,435)	(273,569,080)	(273,578,084)
E-ADEP	General Plant	(30,642,847)	(79,190,855)	(18,893,048)	(53,881,458)
	TOTAL ACCUMULATED DEPRECIATION	(474,879,542)	(799,659,748)	(292,462,128)	(819,187,507)
ACCUMULATED AMORTIZATION					
E-AAMT	Production/Transmission-Franchises/Misc Intangibles	0	(9,776,089)	0	(6,416,047)
E-AAMT	Distribution-Franchises/Misc Intangibles	(162,613)	0	(162,613)	0
E-AAMT	General Plant - 303000	0	(783,180)	0	(531,501)
E-AAMT	Miscellaneous IT Intangible Plant - 3031XX	(2,283,731)	(22,904,376)	(2,248,195)	(17,832,333)
E-AAMT	General Plant - 390200, 396200	(120,812)	(231,580)	(117,239)	(157,567)
	TOTAL ACCUMULATED AMORTIZATION	(2,567,156)	(33,695,225)	(2,528,047)	(25,217,300)
	TOTAL ACCUMULATED DEPR/AMORT	(477,446,698)	(833,354,973)	(294,990,175)	(844,404,807)
NET ELECTRIC UTILITY PLANT before DFIT		1,013,840,835	1,405,600,061	661,331,184	1,589,485,454
ACCUMULATED DFIT					
12	ADFIT - FAS 109 Electric Plant (182310, 283170)	0	(123,685)	0	(81,256)
1	ADFIT - Colstrip PCB (283200)	0	(180,624)	0	(118,544)
12	ADFIT - Electric Plant In Service (282900)	0	(402,730,626)	0	(264,577,912)
4	ADFIT - Common Plant (282900 from C-DTX)	0	(48,010,608)	0	(32,666,418)
4	ADFIT - Common Plant (283750 from C-DTX)	0	(390,929)	0	(265,988)
1	ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0
1	ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0
1	ADFIT - CDA Lake Settlement - Allocated (283382)	0	(11,925,947)	0	(7,826,999)
1	ADFIT - CDA Settlement Costs (283333)	0	375,313	0	246,318
12	ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,479,343)	0	(2,285,789)
	TOTAL ACCUMULATED DFIT	0	(466,466,449)	0	(307,576,588)
NET ELECTRIC UTILITY PLANT		1,013,840,835	939,133,612	661,331,184	1,281,908,866
Production/Transmission Ratio		100.000%		65.630%	
Direct Distribution Operating Expense		100.000%		67.017%	
Jurisdictional 4-Factor Ratio		100.000%		68.040%	
Net Electric Plant (before DFIT) - AMA		100.000%		65.696%	
Not Allocated		0.000%		0.000%	

ALLOCATION RATIOS:

E-ALL	1	34.370%
E-ALL	3	32.983%
E-ALL	4	31.960%
E-ALL	12	34.304%
E-ALL	99	0.000%

1.00-27

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT		E-APL-12A
For Twelve Months Ended December 31, 2015		
Ref/Basis	Description (Accounts)	

AVIS TA UTILITIES

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

Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,013,840,835	939,133,612	1,952,974,447	661,331,184	620,577,682	1,281,908,866	352,509,651	318,555,930	671,065,581
	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	(853,090)	0	(853,090)	853,090	0	853,090
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)	(2,822,836)	0	(2,822,836)	(904,670)	0	(904,670)	(1,918,166)	0	(1,918,166)
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)	7,466,531	0	7,466,531	4,774,986	0	4,774,986	2,691,545	0	2,691,545
99	ADFIT - Kettle Falls Disallowed (190420)	191,433	0	191,433	191,433	0	191,433	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)	1,375,055	0	1,375,055	0	0	0	1,375,055	0	1,375,055
99	ADFIT - Boulder Park Disallowed (190040)	428,731	0	428,731	0	0	0	428,731	0	428,731
99	Investment in WNP3 Exchange Power (124900, 124930)	10,208,069	0	10,208,069	10,208,069	0	10,208,069	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,834,587)	0	(1,834,587)	(1,834,587)	0	(1,834,587)	0	0	0
99	CDA Lake Settlement - WA (182382)	823,973	0	823,973	823,973	0	823,973	0	0	0
99	CDA Lake Settlement - ID (186382)	162,618	0	162,618	0	0	0	162,618	0	162,618
99	ADFIT - CDA Lake Settlement - Direct (283382)	(345,309)	0	(345,309)	(288,392)	0	(288,392)	(56,917)	0	(56,917)
99	CDA CDR Fund - Direct (182324)	59,936	0	59,936	59,936	0	59,936	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	425,521	0	425,521	395,089	0	395,089	30,432	0	30,432
99	ADFIT - Spokane River Relicensing (283322)	(148,908)	0	(148,908)	(138,262)	0	(138,262)	(10,646)	0	(10,646)
99	Spokane River PM&Es (182323)	392,606	0	392,606	250,878	0	250,878	141,728	0	141,728
99	ADFIT - Spokane River PM&Es (283323)	(137,437)	0	(137,437)	(87,832)	0	(87,832)	(49,605)	0	(49,605)
99	Montana Riverbed Settlement (186360)	1,465,755	0	1,465,755	1,014,900	0	1,014,900	450,855	0	450,855
99	ADFIT - Montana Riverbed Settlement (283365)	(513,155)	0	(513,155)	(355,356)	0	(355,356)	(157,799)	0	(157,799)
99	Lancaster Generation (182312)	571,389	0	571,389	(199,986)	0	(199,986)	0	0	0
99	ADFIT - Lancaster Generation (283312)	(199,986)	0	(199,986)	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	60,153	0	60,153	0	0	0	60,153	0	60,153
4	Customer Advances (252000)	(1,877,069)	(219)	(1,877,288)	(487,621)	(149)	(487,770)	(1,389,448)	(70)	(1,389,518)
99	Customer Deposits (235199)	(1,751,570)	0	(1,751,570)	(1,751,570)	0	(1,751,570)	0	0	0
C-WKC	Working Capital	49,739,701	8,919,722	58,659,423	49,739,701	0	49,739,701	0	8,919,722	8,919,722
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	56,350,085	8,919,503	65,269,588	56,992,262	(149)	56,992,113	(642,177)	8,919,652	8,277,475
	NET RATE BASE	1,070,190,920	948,053,115	2,018,244,035	718,323,446	620,577,533	1,338,900,979	351,867,474	327,475,582	679,343,056

ALLOCATION RATIOS:

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

68.040%

0.000%

31.960%

0.000%

1.00-28

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
ELECTRIC DEPRECIATION EXPENSE		E-DEPX-12A
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		

Ref/Basis	System Total	Assigned or Allocated		Assigned or Allocated		***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****				
		Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	7,814,106	7,814,106			7,814,106	7,814,106			5,128,398		2,685,708	5,128,398	2,685,708
1	Hydro (ED-AN)	8,819,905	8,819,905			8,819,905	8,819,905			5,788,504		3,031,401	5,788,504	3,031,401
1	Other (ED-AN)	9,395,734	9,395,734			9,395,734	9,395,734			6,166,420		3,229,314	6,166,420	3,229,314
Total Electric Production		26,029,745	26,029,745			26,029,745	26,029,745			17,083,322		8,946,423	17,083,322	8,946,423
Electric Transmission														
1	ED-AN	11,040,922	11,040,922			11,040,922	11,040,922			7,246,157		3,794,765	7,246,157	3,794,765
Total Electric Transmission		11,040,922	11,040,922			11,040,922	11,040,922			7,246,157		3,794,765	7,246,157	3,794,765
Electric Distribution														
3	ED-AN	32,993	32,993			32,993	32,993			22,111		10,882	22,111	10,882
	ED-ID	15,261,954	15,261,954			15,261,954	15,261,954							15,261,954
	ED-WA	25,404,698	25,404,698			25,404,698	25,404,698			25,404,698			25,404,698	25,261,954
Total Electric Distribution		40,699,645	40,699,645			40,666,652	40,699,645			25,404,698		10,882	25,426,809	15,272,836
Gas Underground Storage														
	GD-AN	621,734		621,734										
	GD-OR	118,815			118,815									
Total Gas Underground Stor		740,549		621,734	118,815									
Gas Distribution														
	GD-AN	64,599		64,599										
	GD-ID	4,568,752		4,568,752										
	GD-WA	9,049,726		9,049,726										
	GD-OR	5,988,447			5,988,447									
Total Gas Distribution		19,671,524		13,683,077	5,988,447									
General Plant														
4	ED-AN	2,786,430	2,786,430			2,786,430	2,786,430			1,895,887		890,543	1,895,887	890,543
	ED-ID	188,665	188,665			188,665	188,665					188,665		188,665
	ED-WA	1,114,294	1,114,294			1,114,294	1,114,294			1,114,294			1,114,294	1,114,294
7,4	CD-AA	16,430,622	11,755,617	3,245,212	1,429,793	11,755,617	11,755,617			7,998,522		3,757,095	7,998,522	3,757,095
9,4	CD-AN	701,053	552,037	149,016		552,037	552,037			375,606		176,431	375,606	176,431
9	CD-ID	329,090	259,139	69,951		259,139	259,139					259,139		259,139
9	CD-WA	180,696	142,287	38,409		142,287	142,287			142,287			142,287	
8	GD-AA	263,677		182,153	81,524									
	GD-AN	39,936		39,936										
	GD-ID	46,457		46,457										
	GD-WA	215,553		215,553										
	GD-OR	208,972			208,972									
Total General Plant		22,505,445	16,798,469	3,986,687	1,720,289	1,704,385	15,094,084			10,270,015		447,804	11,526,596	5,271,873
Total Depreciation Expense														
		120,687,830	94,568,781	18,291,498	7,827,551	42,371,037	52,197,744			34,621,605		15,709,758	61,282,884	33,285,897

1.00-29

Allocation Ratios:		Jurisdiction -		Production/Transmission Ratio		Direct Distribution Operating Expens		Jurisdictional 4-Factor Ratio	
Service -		Electric	Gas-North	Gas-South	1	3	4	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%				65.630%	34.370%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%				67.017%	32.983%
9	Elec/Gas North 4-Factor	78.743%	21.257%	0.000%				68.040%	31.960%

RESULTS OF OPERATIONS

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 PIt (303000)	ED-AN	240,053	240,053		240,053	240,053		157,547	157,547		82,506	82,506
Total Production/Transmission			1,158,453	1,158,453		1,158,453	1,158,453		760,293	760,293		398,160	398,160
Distribution													
	Franchises (302000)	ED-WA	24,153	24,153	24,153			24,153			24,153		
	Misc Intangible PIt (303000)	ED-WA	2,844	2,844	2,844			2,844					
Total Distribution			26,997	26,997	26,997			26,997			26,997		
General Plant - 303000													
7,4	CD-AA		592,068	423,607	116,939			423,607			288,222		135,385
9,1	CD-AN		9,729	7,661	2,068			7,661			5,028		2,633
	GD-ID		5,419		5,419								
	GD-WA		24,862	24,862									
	GD-OR		8,495		8,495								
Total General Plant - 303000			640,573	431,268	149,288			431,268			293,250		138,018
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA		17,123,258	12,251,177	3,382,015			12,251,177			8,335,701		3,915,476
9,4	CD-AN		9,160	7,213	1,947			7,213			4,908		2,305
9,4	CD-ID		13,023	10,255	2,768			10,255					10,255
4	ED-AN		432,060	432,060				432,060			293,974		138,086
	ED-ID		4,747	4,747				4,747					4,747
1	ED-WA		1,031,822	1,031,822				1,031,822			1,031,822		
8	GD-AA		408,331		282,083								
	GD-AN		(29)	(29)									
	GD-OR		(3)	(3)									
Total Miscellaneous IT Intangible PIt - 3031XX			19,022,369	13,737,274	3,668,784			12,690,450			8,634,583		4,055,867
Gas Underground Storage													
	GD-AN		228		228								
Total Gas Underground Storage			228		228								
General Plant - 390200, 396200													
7,4	CD-AA		27,192	19,455	5,371			19,455			13,237		6,218
4	ED-AN		4,891	4,891				4,891			3,328		1,563
	GD-OR		0										
Total General Plant - 390200, 396200			32,083	24,346	5,371			24,346			16,565		7,781
Total Amortization Expense													
			20,880,703	15,378,338	3,823,671			15,378,338			9,704,691		4,614,828
											15,002		4,599,826

7	Elec/Gas North/Oregon 4-Factor
8	Gas North/Oregon 4-Factor
9	Elec/Gas North 4-Factor

Idaho
34.370%
31.960%

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AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: E-ADEP-12A
ELECTRIC ACCUMULATED DEPRECIATION	
For Twelve Months Ended December 31, 2015	
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 *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1 Steam (ED-AN)	(289,514,414)	(289,514,414)			(289,514,414)	(289,514,414)	(289,514,414)		(190,008,310)	(190,008,310)		(99,506,104)	(99,506,104)
1 Hydro (ED-AN)	(134,772,883)	(134,772,883)			(134,772,883)	(134,772,883)	(134,772,883)		(88,451,443)	(88,451,443)		(46,321,440)	(46,321,440)
1 Other (ED-AN)	(98,186,107)	(98,186,107)			(98,186,107)	(98,186,107)	(98,186,107)		(64,439,542)	(64,439,542)		(33,746,565)	(33,746,565)
Total Electric Production	(522,473,404)	(522,473,404)			(522,473,404)	(522,473,404)	(522,473,404)		(342,899,295)	(342,899,295)		(179,574,109)	(179,574,109)
Electric Transmission													
1 ED-AN	(197,982,054)	(197,982,054)			(197,982,054)	(197,982,054)	(197,982,054)		(129,935,622)	(129,935,622)		(68,046,432)	(68,046,432)
Total Electric Transmission	(197,982,054)	(197,982,054)			(197,982,054)	(197,982,054)	(197,982,054)		(129,935,622)	(129,935,622)		(68,046,432)	(68,046,432)
Electric Distribution													
3 ED-AN	(13,435)	(13,435)			(13,435)	(13,435)	(13,435)		(9,004)	(9,004)		(4,431)	(4,431)
ED-ID	(170,667,615)	(170,667,615)			(170,667,615)	(170,667,615)	(170,667,615)					(170,667,615)	(170,667,615)
ED-WA	(273,569,080)	(273,569,080)			(273,569,080)	(273,569,080)	(273,569,080)						
Total Electric Distribution	(444,250,130)	(444,250,130)			(444,250,130)	(444,250,130)	(444,250,130)		(9,004)	(9,004)		(4,431)	(170,672,046)
Gas Underground Storage													
GD-AN	(13,778,484)		(13,778,484)										
GD-OR	(687,608)			(687,608)									
Total Gas Underground Stor	(14,466,092)		(13,778,484)	(687,608)									
Gas Distribution													
GD-AN	(1,535,620)		(1,535,620)										
GD-ID	(61,388,382)		(61,388,382)										
GD-WA	(120,571,631)		(120,571,631)										
Total Gas Distribution	(94,732,255)		(183,495,633)	(94,732,255)									
General Plant													
4 ED-AN	(40,549,322)	(40,549,322)			(40,549,322)	(40,549,322)	(40,549,322)		(27,589,759)	(27,589,759)		(12,959,563)	(12,959,563)
ED-ID	(7,468,277)	(7,468,277)			(7,468,277)	(7,468,277)	(7,468,277)					(7,468,277)	(7,468,277)
ED-WA	(16,771,945)	(16,771,945)			(16,771,945)	(16,771,945)	(16,771,945)						
7,4 CD-AA	(40,813,985)	(29,201,182)	(8,061,170)		(29,201,182)	(29,201,182)	(29,201,182)		(19,868,484)	(19,868,484)		(9,332,698)	(9,332,698)
9,4 CD-AN	(1,988,661)	(9,440,351)	(2,548,310)		(9,440,351)	(9,440,351)	(9,440,351)		(6,423,215)	(6,423,215)		(3,017,136)	(3,017,136)
9 CD-ID	(5,437,268)	(4,281,522)	(1,155,746)		(4,281,522)	(4,281,522)	(4,281,522)					(4,281,522)	(4,281,522)
9 CD-WA	(2,693,669)	(2,121,103)	(572,566)		(2,121,103)	(2,121,103)	(2,121,103)						
8 GD-AA	(1,800,618)	(1,243,903)	(1,900,705)		(1,243,903)	(1,243,903)	(1,243,903)						
GD-AN	(1,900,705)	(1,900,705)											
GD-ID	(1,520,349)	(1,520,349)											
GD-WA	(4,567,015)	(4,567,015)											
Total General Plant	(139,833,702)	(109,833,702)	(21,569,764)	(8,424,751)	(30,642,847)	(79,190,855)	(109,833,702)	(18,893,048)	(53,881,458)	(72,774,506)	(11,749,799)	(25,309,397)	(37,059,196)
Total Accumulated Depr	(1,597,227,785)	(1,274,539,290)	(218,843,881)	(103,844,614)	(474,879,542)	(799,659,748)	(1,274,539,290)	(292,462,128)	(526,725,379)	(819,187,507)	(182,417,414)	(272,934,369)	(455,351,783)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South
7 Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%
9 Elec/Gas North 4-Factor	78.743%	21.257%	0.000%

Jurisdiction -	Production/Transmission Ratio	Direct Distribution Operating Expense	Jurisdictional 4-Factor Ratio
1	8.630%	67.017%	68.040%
3			
4			

Idaho	Washington
34.370%	65.630%
32.983%	67.017%
31.960%	68.040%

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AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ACCUMULATED AMORTIZATION		E-AAAMT-12A
For Twelve Months Ended December 31, 2015		
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 *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	(8,763,753)	(8,763,753)		(8,763,753)	(8,763,753)	(8,763,753)		(5,751,651)	(5,751,651)	(5,751,651)		(3,012,102)	(3,012,102)
1	Misc Intangible Pft (30300)	(1,012,336)	(1,012,336)		(1,012,336)	(1,012,336)	(1,012,336)		(664,396)	(664,396)	(664,396)		(347,940)	(347,940)
Total Production/Transmission		(9,776,089)	(9,776,089)		(9,776,089)	(9,776,089)	(9,776,089)		(6,416,047)	(6,416,047)	(6,416,047)		(3,360,042)	(3,360,042)
Distribution														
	ED-WA	(133,159)	(133,159)		(133,159)	(133,159)	(133,159)		(133,159)	(133,159)	(133,159)			
	Misc Intangible Pft (30300)	(29,454)	(29,454)		(29,454)	(29,454)	(29,454)		(29,454)	(29,454)	(29,454)			
Total Distribution		(162,613)	(162,613)		(162,613)	(162,613)	(162,613)		(162,613)	(162,613)	(162,613)			
General Plant - 303000														
7,4	CD-AA	(1,014,904)	(726,133)	(200,454)	(88,317)	(726,133)	(726,133)		(494,061)	(494,061)	(494,061)		(232,072)	(232,072)
9,1	CD-AN	(72,446)	(57,047)	(15,399)		(57,047)	(57,047)		(37,440)	(37,440)	(37,440)		(19,607)	(19,607)
	GD-ID	(53,211)	(53,211)											
	GD-WA	(129,135)	(129,135)											
	GD-OR	(68,533)		(68,533)										
Total General Plant - 303000		(1,338,229)	(783,180)	(398,199)	(156,850)	(783,180)	(783,180)		(531,501)	(531,501)	(531,501)		(251,679)	(251,679)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(31,268,965)	(22,372,006)	(6,175,934)	(2,721,025)	(22,372,006)	(22,372,006)		(15,221,913)	(15,221,913)	(15,221,913)		(7,150,093)	(7,150,093)
9,4	CD-AN	(20,846)	(16,415)	(4,431)		(16,415)	(16,415)		(11,169)	(11,169)	(11,169)		(5,246)	(5,246)
9	CD-ID	(25,302)	(19,924)	(5,378)		(19,924)	(19,924)						(19,924)	(19,924)
4	ED-AN	(515,955)	(515,955)			(515,955)	(515,955)		(351,056)	(351,056)	(351,056)		(164,899)	(164,899)
	ED-ID	(15,612)	(15,612)			(15,612)	(15,612)						(15,612)	(15,612)
	ED-WA	(2,248,195)	(2,248,195)			(2,248,195)	(2,248,195)		(2,248,195)	(2,248,195)	(2,248,195)			
8	GD-AA	(1,633,110)		(1,128,185)	(504,925)									
	GD-AN	(11,047)	(11,047)											
	GD-OR	(1,180)	(1,180)	(1,180)										
Total Misc IT Intangible Plant - 3031XX		(35,740,212)	(25,188,107)	(7,324,975)	(3,227,130)	(25,188,107)	(25,188,107)		(15,584,138)	(15,584,138)	(15,584,138)		(7,355,774)	(7,355,774)
Gas Underground Storage														
	GD-AN	(239,973)	(239,973)	(239,973)										
Total Gas Underground Storage		(239,973)	(239,973)	(239,973)										
General Plant - 390200, 396200														
7,4	CD-AA	(230,509)	(164,922)	(45,528)	(20,059)	(164,922)	(164,922)		(112,213)	(112,213)	(112,213)		(52,709)	(52,709)
9	CD-ID	(4,537)	(3,573)	(964)		(3,573)	(3,573)						(3,573)	(3,573)
9	CD-WA	(8,332)	(6,561)	(1,771)		(6,561)	(6,561)		(6,561)	(6,561)	(6,561)		(21,304)	(21,304)
4	ED-AN	(66,658)	(66,658)			(66,658)	(66,658)		(45,354)	(45,354)	(45,354)			
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)		(110,678)	(110,678)	(110,678)			
	GD-WA	(1,863)		(1,863)										
Total General Plant - 390200, 396200		(422,577)	(352,392)	(50,126)	(20,059)	(352,392)	(352,392)		(157,567)	(157,567)	(157,567)		(74,013)	(74,013)
Total Accumulated Amortization														
Total		(47,679,693)	(36,262,381)	(8,013,273)	(3,404,039)	(36,262,381)	(36,262,381)		(22,689,253)	(22,689,253)	(22,689,253)		(11,005,972)	(11,045,081)

Allocation Ratios:

Service -										
7	Elec/Gas North/Oregon 4-Factor	71.547%	Gas-North	19.751%	Electric	71.547%	Washington	65.630%	Idaho	34.370%
8	Gas North/Oregon 4-Factor	0.000%	Gas-South	8.702%	Production/Transmission Ratio	65.630%	Idaho	31.960%		
9	Elec/Gas North 4-Factor	78.743%	Gas-North	69.082%	Jurisdictional 4-Factor Ratio	68.040%				

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****											
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	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
99	GD-WA / ID / AN		477,164	0	0	0	0	477,164	0	0	477,164
99	GD-OR / AS		849,479	0	0	0	0	0	0	0	849,479
8	GD-AA		0	0	0	0	0	0	0	0	0
7	CD-AA		6,106,641	0	0	4,369,118	4,369,118	0	0	1,206,123	1,206,123
9	CD-WA / ID / AN		1,261,667	414,531	344,288	234,668	993,487	111,898	92,936	63,346	268,180
	TOTAL ACCOUNT		9,093,615	428,142	706,567	4,626,560	5,761,269	589,062	92,936	1,269,469	1,951,467
390XXX Structures & Improvements											
99	ED-WA / ID / AN		7,249,011	1,159,845	2,164,206	3,924,960	7,249,011	0	0	0	0
99	GD-WA / ID / AN		2,239,014	0	0	0	0	2,239,014	0	0	2,239,014
99	GD-OR / AS		3,535,681	0	0	0	0	0	0	0	3,535,681
8	GD-AA		0	0	0	0	0	0	0	0	0
7	CD-AA		79,947,561	0	0	57,200,081	57,200,081	0	0	15,790,443	15,790,443
9	CD-WA / ID / AN		22,374,059	5,556,417	4,545,040	7,516,772	17,618,229	1,499,888	1,226,879	2,029,063	4,755,830
	TOTAL ACCOUNT		115,345,326	6,716,262	6,709,246	68,641,813	82,067,321	3,738,902	1,226,879	17,819,506	22,785,287
391XXX Office Furniture & Equipment											
99	ED-WA / ID / AN		9,533,551	3,268,807	14,649	6,250,095	9,533,551	0	0	0	0
99	GD-WA / ID / AN		6,650	0	0	0	0	0	0	6,650	6,650
99	GD-OR / AS		0	0	0	0	0	0	0	0	0
8	GD-AA		635,286	0	0	0	0	0	0	0	0
7	CD-AA		59,031,291	0	0	42,235,118	42,235,118	0	0	438,868	438,868
9	CD-WA / ID / AN		223,619	30,366	70,080	75,641	176,087	8,197	18,917	20,418	47,532
	TOTAL ACCOUNT		69,430,397	3,299,173	84,729	48,560,854	51,944,756	8,197	18,917	12,125,206	12,152,320
392XXX Transportation Equipment											
99	ED-WA / ID / AN		31,413,620	14,960,841	5,333,373	11,119,406	31,413,620	0	0	0	0
99	GD-WA / ID / AN		10,109,248	0	0	0	0	6,601,698	2,156,015	1,351,535	10,109,248
99	GD-OR / AS		3,236,169	0	0	0	0	0	0	0	0
8	GD-AA		0	0	0	0	0	0	0	0	0
7	CD-AA		568,504	0	0	406,748	406,748	0	0	112,285	112,285
9	CD-WA / ID / AN		5,755,478	1,708,975	909,857	1,913,262	4,532,094	461,317	245,605	516,462	1,223,384
	TOTAL ACCOUNT		51,083,019	16,669,816	6,243,230	13,439,416	36,352,462	7,063,015	2,401,620	1,980,282	11,444,917

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Report ID: C-GPL-12A	RESULTS OF OPERATIONS
	COMMON GENERAL PLANT For Twelve Months Ended December 31, 2015 Average of Monthly Averages Basis

***** ELECTRIC *****															***** GAS NORTH *****															***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total																														
393000	99	Stores Equipment	400,291	10,739	14,745	374,807	400,291	0	0	0	0	0	0	0																														
		ED-WA / ID / AN	400,291	0	0	0	0	84,271	0	0	0	84,271	0	0	0																													
		GD-WA / ID / AN	84,271	0	0	0	0	0	0	0	0	57,227	0	0	57,227																													
		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	0	0	0	0																													
		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0																													
		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0																													
		TOTAL ACCOUNT	3,185,214	110,691	137,573	2,259,901	2,508,165	29,880	37,136	610,033	677,049	0	0	0	0																													
394000	99	Tools, Shop, & Garage Equipment	3,123,009	971,301	297,427	1,854,281	3,123,009	0	0	0	0	0	0	0																														
		ED-WA / ID / AN	3,123,009	0	0	0	0	1,976,404	370,727	364,949	2,712,080	0	0	0																														
		GD-WA / ID / AN	2,712,080	0	0	0	0	0	0	0	0	984,179	0	984,179																														
		GD-OR / AS	984,179	0	0	0	0	0	0	0	0	0	0	0	0																													
		GD-AA	2,434,892	0	0	0	0	0	0	1,682,072	1,682,072	0	752,820	752,820																														
		CD-AA	10,472,822	0	0	7,492,990	7,492,990	0	0	2,068,487	2,068,487	0	911,345	911,345																														
		TOTAL ACCOUNT	1,250,600	21,009	765,630	198,133	984,772	5,671	206,673	53,484	265,828	0	0	0	0																													
394100	99	Electric Charging Stations	20,977,582	992,310	1,063,057	9,545,404	11,600,771	1,982,075	577,400	4,168,992	6,728,467	984,179	1,664,165	2,648,344																														
		ED-WA / ID / AN	2,049	0	0	2,049	2,049	0	0	0	0	0	0	0	0																													
		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0																													
		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0																													
		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0																													
		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0																													
		TOTAL ACCOUNT	2,049	0	0	2,049	2,049	0	0	0	0	0	0	0	0	0																												
395000	99	Laboratory Equipment	724,513	224,381	43,930	456,202	724,513	0	0	0	0	0	0	0	0																													
		ED-WA / ID / AN	724,513	0	0	0	0	28,660	9,347	143,480	181,487	0	0	0	0																													
		GD-WA / ID / AN	181,487	0	0	0	0	0	0	0	0	108,949	0	108,949	108,949																													
		GD-OR / AS	108,949	0	0	0	0	0	0	0	0	0	0	0	0																													
		GD-AA	243,150	0	0	0	0	0	0	167,973	167,973	0	75,177	75,177	75,177																													
		CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	30,950	30,950	30,950																													
		TOTAL ACCOUNT	71,278	3,392	1,083	51,652	56,127	916	292	13,943	15,151	0	0	0	0	0																												
396XXX	99	Power Operated Equipment	1,685,040	227,773	45,013	762,320	1,035,106	29,576	9,639	395,643	434,858	108,949	106,127	215,076																														
		ED-WA / ID / AN	33,803,966	15,766,743	9,872,028	8,165,195	33,803,966	0	0	0	0	0	0	0	0																													
		GD-WA / ID / AN	4,497,067	0	0	0	0	2,789,124	877,449	830,494	4,497,067	0	0	0	0																													
		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	43,834																													
		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0																													
		CD-AA	533,803	0	0	381,920	381,920	0	0	105,431	105,431	0	46,452	46,452	46,452																													
		TOTAL ACCOUNT	1,651,136	257,094	400,000	643,077	1,300,171	69,399	107,975	173,591	350,965	0	0	0	0	0																												

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RESULTS OF OPERATIONS		Report ID:
COMMON GENERAL PLANT		C-GPL-12A
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES
Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****										
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
397XXX Communication Equipment										
99		ED-WA / ID / AN	59,121,299	11,444,650	4,672,348	43,004,301	59,121,299	0	0	0
99		GD-WA / ID / AN	1,254,766	0	0	0	0	699,180	555,586	1,254,766
99		GD-OR / AS	1,230,568	0	0	0	0	0	0	0
8		GD-AA	992,932	0	0	0	0	0	685,937	685,937
7		CD-AA	31,549,690	0	0	22,572,857	22,572,857	0	6,231,379	6,231,379
9		CD-WA / ID / AN	12,728,012	539,596	3,192,216	6,290,733	10,022,545	145,658	861,701	2,705,467
		TOTAL ACCOUNT	106,877,267	11,984,246	7,864,564	71,867,891	91,716,701	844,838	1,417,287	10,877,549
398000 Miscellaneous Equipment										
99		ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	2,367	2,367
7		CD-AA	425,569	0	0	304,482	304,482	0	0	0
9		CD-WA / ID / AN	9,978	3,926	0	3,931	7,857	1,060	84,054	84,054
		TOTAL ACCOUNT	518,812	3,926	2,299	387,012	393,237	1,060	1,061	2,121

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.547%	19.751%	8.702%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.082%	30.918%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.743%	21.257%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
For Twelve Months Ended December 31, 2015
Average of Monthly Averages Basis

AVISTA UTILITIES
Electric Copy

Report ID:
C-IPPL-12A

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 *****														
303000 Intangible Plant														
99		ED-WA / ID / AN	10,440,787	153,179	0	10,287,608	10,440,787	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,278,452	0	0	0	0	1,022,594	255,858	0	1,278,452	0	0	0
99		GD-OR / AS	449,592	0	0	0	0	0	0	0	0	449,592	0	449,592
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,881,015	0	0	6,354,100	6,354,100	0	0	1,754,089	1,754,089	0	0	0
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	0	0
		TOTAL ACCOUNT	21,243,904	153,179	0	16,794,517	16,947,696	1,022,594	255,858	1,795,338	3,073,790	449,592	772,826	1,222,418
303100 Misc Intangible Plant--Mainframe Software														
99		ED-WA / ID / AN	7,374,575	5,168,689	23,524	2,182,362	7,374,575	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,528,902	0	0	0	0	0	0	1,747,016	1,747,016	0	781,886	781,886
7		CD-AA	132,883,243	0	0	95,073,974	95,073,974	0	0	26,245,769	26,245,769	0	11,563,500	11,563,500
9		CD-WA / ID / AN	125,488	0	61,661	37,153	98,814	0	16,645	10,029	26,674	0	0	0
		TOTAL ACCOUNT	142,912,208	5,168,689	85,185	97,293,489	102,547,363	0	16,645	28,002,814	28,019,459	0	12,345,386	12,345,386
303110 Misc Intangible Plant--PC Software														
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,046	0	0	0	0	0	0	11,046	11,046	0	0	0
99		GD-OR / AS	1,180	0	0	0	0	0	0	0	0	1,180	0	1,180
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,034,913	0	0	3,602,329	3,602,329	0	0	994,446	994,446	0	438,138	438,138
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	5,047,139	0	0	3,602,329	3,602,329	0	0	1,005,492	1,005,492	1,180	438,138	439,318
303115 Misc Intangible Plant--PC Software														
99		ED-WA / ID / AN	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
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL	169,203,251	5,321,868	85,185	117,690,335	123,097,388	1,022,594	272,503	30,803,644	32,098,741	450,772	13,556,350	14,007,122

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-F:	100.000%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%
E-ALL	9	Elec/Gas North 4-Factor	100.000%
E-ALL	99	Not Allocated	0.000%

71.547%
0.000%
78.743%
0.000%

19.751%
69.082%
21.257%
0.000%

8.702%
30.918%
0.000%
0.000%

1.00-36

1.00-37

RESULTS OF OPERATIONS		Report ID:
COMMON ACCUMULATED DEFERRED FIT		C-DTX-12A
For Twelve Months Ended December 31, 2015		
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	(66,447,095)	(47,540,903)	(13,123,966)	(5,782,226)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(596,497)	(469,706)	(126,791)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
Total			(67,589,986)	(48,401,538)	(13,358,675)	(5,829,773)

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.547%	19.751%	8.702%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.082%	30.918%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.743%	21.257%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

1.00-38

RESULTS OF OPERATIONS		Report ID:
COMMON WORKING CAPITAL		C-WKC-12A
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		

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			2,395,435	2,395,435						2,395,435
1	154300 PLANT MATERIALS & OPER SUP-CS2				0						
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0						
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			27	27						27
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			732	732						732
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			192	192						192
99	163998 COMMON WORKING CAPITAL	0			0	0		0			
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	62,049,884	10,415,528		72,465,412	49,739,701	8,919,722	12,310,183	1,495,806		
	TOTAL	62,049,884	10,415,528	2,396,386	74,861,798	49,739,701	8,919,722	12,310,183	1,495,806		2,396,386

ALLOCATION RATIOS:

1	Production/Transmission Ratio			
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.547%	19.751%	8.702%
99	Not Allocated			

Electric	Idaho Electric	Idaho Gas	Oregon Gas
	34.370%		
	31.960%	27.501%	100.000%

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED December 31, 2015
(000'S OF DOLLARS)

1.01

Line No.	DESCRIPTION	Deferred FIT Rate Base
	Adjustment Number	1.01
	Workpaper Reference	E-DFIT
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	-
26	Current Accrual	-
27	Debt Interest	98
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$98)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	(10,283)
45	Net Plant After DFTT	(10,283)
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	(\$10,283)

Joe

1.01-01

AVISTA UTILITIES
Electric Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2015

		<u>Alloc</u>	<u>Electric</u>	<u>Washington</u>	<u>Idaho</u>
		<u>Basis</u>	<u>System</u>		
ACCELERATED TAX DEPRECIATION					
Electric	Intangible	1	(6,566,678)	(4,309,711)	(2,256,967)
	Production	1	(150,121,635)	(98,524,829)	(51,596,806)
	Transmission	1	(77,368,077)	(50,776,669)	(26,591,408)
	Distribution	10	(176,630,292)	(115,173,548)	(61,456,744)
	General Utility (Direct)	13	(11,327,099)	(7,569,221)	(3,757,878)
General/Intangible	CD AA	4	(45,464,743)	(30,934,211)	(14,530,532)
General/Intangible	CD AN	4	(471,017)	(320,480)	(150,537)
Subtotal			(467,949,542)	(307,608,669)	(160,340,872)
CDA Lake CDR Fund		1	0	0	0
CDA Lake IPA Fund		1	0	0	0
CDA Lake Settlement		1	(11,925,947)	(7,826,999)	(4,098,948)
CDA Lake Settlement-Costs		1	375,313	246,318	128,995
Subtotal			(11,550,633)	(7,580,681)	(3,969,953)
Total Plant DFIT			(479,500,175)	(315,189,350)	(164,310,825)
Colstrip PCB - Elec		1	(180,624)	(118,544)	(62,080)
AFUDC - CWIP Intangibles		4	(390,929)	(265,988)	(124,941)
FMB & MTN Redeemed		12	(3,479,342)	(2,285,789)	(1,193,554)
Total Other Deferred FIT			(4,050,895)	(2,670,320)	(1,380,575)
Total Deferred FIT		I ✓	(483,551,070)	(317,859,670)	(165,691,400)
Amount at 12/31/2015 AMA			(466,466,449)	(307,576,588)	(158,889,861)
Adjustment			(17,084,621)	(10,283,082)	(6,801,539)
Allocation Notes:					
Production/Transmission		1	100.000%	65.630%	34.370%
Jurisdictional four-factor		4	100.000%	68.040%	31.960%
Net electric distribution plant - AMA		10	100.000%	65.206%	34.794%
Net electric plant - AMA		12	100.000%	65.696%	34.304%
Net electric general plant - AMA		13	100.000%	66.824%	33.176%
Direct		D			

Source of Allocation Factors: Results of Operations Report E-ALL-12A

Source of Allocation Factors: Results of Operations Report E-PLT-12A

1.01-02

AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2015

		Total System	Electric	Gas - North	Gas - South
Electric		(422,013,776)	(422,013,776)		
GAS North		(81,299,917)		(81,299,917)	
GAS Oregon		(45,576,632)			(45,576,632)
General Utility	CD AA	(63,545,282)	(45,464,743)	(12,550,829)	(5,529,710)
General Utility	CD AN	(598,163)	(471,017)	(127,145)	
Total Accelerated Tax Depr		<u>(613,033,770)</u>	<u>(467,949,537)</u>	<u>(93,977,891)</u>	<u>(51,106,343)</u>
		A ✓			
Average of Monthly Averages					
CDA Lake CDR Fund	283324 ED AN	0	0		
CDA Lake IPA Fund	283325 ED AN	0	0		
CDA Lake Settlement	283382 ED AN	D ✓ (11,925,947)	(11,925,947)		
CDA Lake Settlement - Costs	283333 ED AN	E ✓ 375,313	375,313		
Colstrip PCB	283200 ED AN	F ✓ (180,624)	(180,624)		
AFUDC - CWIP Intangibles	283750 CD AA	G ✓ (546,395)	(390,929)	(107,918)	(47,547)
FMB & MTN Redeemed	283850 CD AA	H ✓ (4,863,016)	(3,479,342)	(960,494)	(423,180)
Total Other Deferred FIT		<u>(17,140,668)</u>	<u>(15,601,529)</u>	<u>(1,068,413)</u>	<u>(470,727)</u>
Total Deferred FIT		<u>(630,174,439)</u>	<u>(483,551,065)</u>	<u>(95,046,304)</u>	<u>(51,577,070)</u>
		I ✓	J		

Source of Allocation Factors: Results of Operations Report E-ALL-12A

CD AA - 7	100.000%	71.547%	19.751%	8.702%
CD AN - 9	100.000%	78.744%	21.256%	0.000%

AVISTA UTILITIES
Accumulated Deferre
Associated with Accelerated Tax Depreciation

Per GL:

Accounting Period

	282900	283000	Total	282900	282900	282900	282900	282900	282900	TOTAL
	CD	CD	CD	CD	ED	AN	AN	OR	OR	
	AA	AA	AA	AN	AN	AN	AN	OR	OR	
201412	(49,809,915)	(49,809,915)	(49,809,915)	(2,020,864)	(389,834,133)	(90,260,064)	(50,290,471)	(582,215,447)		
201501	(49,850,206)	(49,850,206)	(49,850,206)	(2,025,863)	(390,553,350)	(90,597,734)	(50,457,140)	(583,484,293)		
201502	(62,529,686)	(62,529,686)	(62,529,686)	(579,984)	(396,196,301)	(81,700,475)	(43,367,631)	(584,374,077)		
201503	(62,945,486)	(62,945,486)	(62,945,486)	(584,529)	(397,041,462)	(81,955,321)	(43,489,846)	(586,016,644)		
201504	(63,121,046)	(63,121,046)	(63,121,046)	(584,529)	(397,022,338)	(81,979,080)	(43,499,335)	(586,206,328)		
201505	(63,657,993)	(63,657,993)	(63,657,993)	(589,642)	(397,483,093)	(82,142,081)	(43,640,385)	(587,513,194)		
201506	(64,194,940)	(64,194,940)	(64,194,940)	(594,755)	(404,867,247)	(83,542,960)	(44,424,410)	(597,624,311)		
201507	(64,731,887)	(64,731,887)	(64,731,887)	(599,868)	(405,328,002)	(83,705,961)	(44,565,460)	(598,931,177)		
201508	(65,268,834)	(65,268,834)	(65,268,834)	(604,981)	(405,788,757)	(83,868,962)	(44,706,510)	(600,238,043)		
201509	(67,870,899)	(67,870,899)	(67,870,899)	(610,094)	(403,787,332)	(77,223,079)	(43,249,127)	(599,303,031)		
201510	(68,407,846)	(68,407,846)	(68,407,846)	(615,207)	(404,248,087)	(77,386,080)	(43,390,177)	(600,609,897)		
201511	(68,944,793)	(68,944,793)	(68,944,793)	(620,320)	(404,708,842)	(77,549,081)	(43,531,227)	(601,916,763)		
201512	(66,860,311)	(66,860,311)	(66,860,311)	(625,431)	(443,772,674)	(86,626,430)	(48,985,520)	(646,870,366)		

AMA	(63,321,560)	(1,640,625)	(64,962,185)	(777,743)	(401,985,685)	(82,507,838)	(44,829,937)	(595,063,388)		
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EOP	(66,860,311)	-	(66,860,311)	(625,431)	(443,772,674)	(86,626,430)	(48,985,520)	(646,870,366)		
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Adjustments:

Accounting Period

	282900	283000	Total	282900	282900	282900	282900	282900	282900	TOTAL
	CD	CD	CD	CD	ED	AN	AN	OR	OR	
	AA	AA	AA	AN	AN	AN	AN	OR	OR	
201412	(10,420,223)	(10,420,223)	(10,420,223)	1,449,969	(10,420,745)	14,286,660	8,122,727	3,018,388		
201501	(10,932,457)	(10,932,457)	(10,932,457)	1,450,423	(13,328,011)	13,736,578	7,721,248	(1,352,219)		
201502	1,194,498	1,194,498	1,194,498	(0)	(11,311,543)	3,951,567	63,591	(6,101,888)		
201503	1,057,773	1,057,773	1,057,773	(0)	(14,092,865)	3,318,661	(382,342)	(10,098,774)		
201504	680,808	680,808	680,808	(4,545)	(17,738,472)	2,454,667	(941,001)	(15,548,542)		
201505	665,230	665,230	665,230	(3,976)	(20,904,200)	1,729,916	(1,368,099)	(19,881,129)		
201506	649,652	649,652	649,652	(3,408)	(17,148,529)	2,243,043	(1,152,223)	(15,409,465)		
201507	634,074	634,074	634,074	(2,840)	(20,312,257)	1,518,292	(1,579,321)	(19,742,052)		
201508	618,496	618,496	618,496	(2,271)	(23,477,985)	793,541	(2,006,419)	(24,074,639)		
201509	2,668,036	2,668,036	2,668,036	(1,703)	(29,105,893)	(6,740,095)	(4,031,949)	(30,649,104)		
201510	2,652,458	2,652,458	2,652,458	(1,135)	(32,271,621)	(7,464,846)	(4,459,047)	(34,981,690)		
201511	2,636,880	2,636,880	2,636,880	(566)	(35,437,349)	(8,189,597)	(4,886,145)	(39,314,277)		
201512	-	-	-	(0)	-	-	-	(0)		

AMA	(223,722)	1,640,625	1,416,903	179,580	(20,028,091)	1,207,921	(748,695)	(17,970,382)		
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EOP	-	-	-	(0)	-	-	-	(0)		
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Revised:

Accounting Period

	282900	283000	Total	282900	282900	282900	282900	282900	282900	TOTAL
	CD	CD	CD	CD	ED	AN	AN	OR	OR	
	AA	AA	AA	AN	AN	AN	AN	OR	OR	
201412	(60,230,138)	(60,230,138)	(60,230,138)	(570,895)	(400,254,878)	(75,973,404)	(42,167,744)	(579,197,059)		
201501	(60,782,663)	(60,782,663)	(60,782,663)	(575,439)	(403,881,364)	(76,861,156)	(42,735,892)	(584,836,511)		
201502	(61,335,188)	(61,335,188)	(61,335,188)	(579,984)	(407,507,861)	(77,748,908)	(43,304,040)	(590,475,964)		
201503	(61,887,713)	(61,887,713)	(61,887,713)	(584,529)	(411,134,327)	(78,636,660)	(43,872,188)	(596,115,417)		
201504	(62,440,238)	(62,440,238)	(62,440,238)	(589,073)	(414,760,810)	(79,524,413)	(44,440,336)	(601,754,870)		
201505	(62,992,763)	(62,992,763)	(62,992,763)	(593,618)	(418,387,293)	(80,412,165)	(45,008,484)	(607,394,323)		
201506	(63,545,288)	(63,545,288)	(63,545,288)	(598,163)	(422,013,776)	(81,299,917)	(45,576,633)	(613,033,776)		
201507	(64,097,813)	(64,097,813)	(64,097,813)	(602,707)	(425,640,259)	(82,187,669)	(46,144,781)	(618,673,228)		
201508	(64,650,338)	(64,650,338)	(64,650,338)	(607,252)	(429,266,742)	(83,075,421)	(46,712,929)	(624,312,681)		
201509	(65,202,863)	(65,202,863)	(65,202,863)	(611,797)	(432,893,225)	(83,963,173)	(47,281,076)	(629,952,134)		
201510	(65,755,388)	(65,755,388)	(65,755,388)	(616,341)	(436,519,708)	(84,850,926)	(47,849,224)	(635,591,587)		
201511	(66,307,913)	(66,307,913)	(66,307,913)	(620,886)	(440,146,191)	(85,738,678)	(48,417,372)	(641,231,040)		
201512	(66,860,311)	(66,860,311)	(66,860,311)	(625,431)	(443,772,674)	(86,626,430)	(48,985,520)	(646,870,366)		

AMA	(63,545,282)	-	(63,545,282)	(598,163)	(422,013,776)	(81,299,917)	(45,576,632)	(613,033,770)		
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EOP	(66,860,311)	-	(66,860,311)	(625,431)	(443,772,674)	(86,626,430)	(48,985,520)	(646,870,366)		
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1.01-04

Accounting Period	AVISTA UTILITIES															
	Accumulated Deferred Taxes															
	Associated with Accelerated Tax Depreciation															
	283000				283000				282900				282900			
	CD				AA				CD				AN			
	ADJ 1	ADJ 2	ADJ 3	ADJ 4	TOTAL	ADJ 1	ADJ 2	ADJ 3	ADJ 4	TOTAL	ADJ 1	ADJ 2	ADJ 3	ADJ 4	TOTAL	
201412	(11,879,272)	(2,065,118)	3,524,167		(10,420,223)					1,449,969	(5,959,526)	(4,461,219)			(10,420,745)	
201501				(512,234)	(10,932,457)				454	1,450,423					(13,328,011)	
201502	11,879,272			247,683	1,194,498				(455)	(0)	5,959,526				(3,943,058)	
201503				(136,725)	1,057,773				0	(0)					(2,781,322)	
201504				(376,965)	680,808				(4,545)	(0)					(14,092,865)	
201505				(15,578)	685,230				568	(3,976)					(3,645,607)	
201506				(15,578)	649,652				568	(3,408)					(20,904,200)	
201507				(15,578)	634,074				568	(2,840)					(17,146,529)	
201508				(15,578)	618,496				568	(2,271)					(20,312,257)	
201509	2,065,118			(15,578)	2,668,036				568	(1,703)					(23,477,985)	
201510				(15,578)	2,652,458				568	(1,135)					(29,105,893)	
201511				(15,578)	2,636,880				568	(566)					(32,271,621)	
201512			(3,524,167)	887,287	-				566	(0)					(3,165,728)	
														35,437,349	(35,437,349)	
AMA	494,970	86,047	-	(36,970)	(223,722)	-	273,438	(60,415)	(24)	179,580	248,314	185,884	-	(1,476,556)	(20,028,091)	
EOP	-	-	(3,524,167)	887,287	-	-	(6,562,500)	-	566	(0)	-	-	-	35,437,349	-	
ADJ 1	Record GL to Power Tax True-up in Dec 2014 (was actually recorded in Feb 2015). This is being recorded at beginning of period since the true-up relates to prior periods. This corrects Service/Jur split.															
ADJ 2	For FERC 283000: Reverse entry to FERC 283000 recorded in 2015.09 for repairs estimate. Repairs estimate is included in ADJ 4 below. This adjustment was reversed in GL in 2015.12.															
ADJ 3	For FERC 282900: Record true-up to 2014 ADFIT recorded in 2015.															
ADJ 4	Record true-up of 2014 repairs adjustment recorded in 2015.12 NSJ019.															
ADJ 5	Record impact of 2015 tax depreciation, repairs and bonus depreciation adjustment.															
	Record impact to working capital for receipt of FIT refund that will be received in early 2016. Computed by using difference of actual payments made in 2015 vs payments with bonus and repairs factored in.															

1.01-05

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183

1.01-06

System	Tax Deprec over Book	Storm Repairs ED	Repairs	Bonus	Adjust to Actual	
Jan	(1,268,846)		(953,058)	(3,722,061)	897,334	(5,046,630)
Feb	(383,878)		(953,058)	(3,722,061)	897,334	(4,161,662)
Mar	(1,642,567)		(953,058)	(3,722,061)	897,334	(5,420,351)
Apr	(189,684)		(953,058)	(3,722,061)	897,334	(3,967,468)
May	(1,306,866)		(953,058)	(3,722,061)	897,334	(5,084,650)
Jun	(1,306,866)		(953,058)	(3,722,061)	897,334	(5,084,650)
Jul	(1,306,866)		(953,058)	(3,722,061)	897,334	(5,084,650)
Aug	(1,306,866)		(953,058)	(3,722,061)	897,334	(5,084,650)
Sep	(1,306,866)		(953,058)	(3,722,061)	897,334	(5,084,650)
Oct	(1,306,866)		(953,058)	(3,722,061)	897,334	(5,084,650)
Nov	(1,306,866)	(8,400,000)	(953,058)	(3,722,061)	897,334	(13,484,650)
Dec	(1,306,863)		(953,058)	(3,722,061)	897,334	(5,084,647)
	(13,939,900)	(8,400,000)	(11,436,692)	(44,664,729)	10,768,013	(67,673,307)

CD.AA	Tax Deprec over Book	Repairs ED	Repairs WA	Bonus	Adjust to Actual	
Jan	(40,291)				(512,234)	(552,525)
Feb	(800,208)				247,683	(552,525)
Mar	(415,800)				(136,725)	(552,525)
Apr	(175,560)				(376,965)	(552,525)
May	(536,947)				(15,578)	(552,525)
Jun	(536,947)				(15,578)	(552,525)
Jul	(536,947)				(15,578)	(552,525)
Aug	(536,947)				(15,578)	(552,525)
Sep	(536,947)				(15,578)	(552,525)
Oct	(536,947)				(15,578)	(552,525)
Nov	(536,947)				(15,578)	(552,525)
Dec	(1,439,812)				887,287	(552,525)
	(6,630,300)	-	-	-	-	(6,630,300)

CD.AN	Tax Deprec over Book	Repairs ED	Repairs WA	Bonus	Adjust to Actual	
Jan	(4,999)				454	(4,545)
Feb	(4,090)				(455)	(4,545)
Mar	(4,545)				0	(4,545)
Apr	-				(4,545)	(4,545)
May	(5,113)				568	(4,545)
Jun	(5,113)				568	(4,545)
Jul	(5,113)				568	(4,545)
Aug	(5,113)				568	(4,545)
Sep	(5,113)				568	(4,545)
Oct	(5,113)				568	(4,545)
Nov	(5,113)				568	(4,545)
Dec	(5,111)				566	(4,545)
	(54,536)	-	-	-	(0)	(54,536)

1,01-07

ED.AN		Repairs	Repairs	Bonus	Adjust to Actual	
	Tax Deprec over Book	ED WA				
Jan	(719,217)				(2,907,266)	(3,626,483)
Feb	316,575				(3,943,058)	(3,626,483)
Mar	(845,161)				(2,781,322)	(3,626,483)
Apr	19,124				(3,645,607)	(3,626,483)
May	(460,755)				(3,165,728)	(3,626,483)
Jun	(460,755)				(3,165,728)	(3,626,483)
Jul	(460,755)				(3,165,728)	(3,626,483)
Aug	(460,755)				(3,165,728)	(3,626,483)
Sep	(460,755)				(3,165,728)	(3,626,483)
Oct	(460,755)				(3,165,728)	(3,626,483)
Nov	(460,755)				(3,165,728)	(3,626,483)
Dec	(39,063,832)				35,437,349	(3,626,483)
	(43,517,796)	-	-	-	-	(43,517,796)

GD.AN		Repairs	Repairs	Bonus	Adjust to Actual	
	Tax Deprec over Book	ED WA				
Jan	(337,670)				(550,082)	(887,752)
Feb	181,605				(1,069,357)	(887,752)
Mar	(254,846)				(632,906)	(887,752)
Apr	(23,759)				(863,993)	(887,752)
May	(163,001)				(724,751)	(887,752)
Jun	(163,001)				(724,751)	(887,752)
Jul	(163,001)				(724,751)	(887,752)
Aug	(163,001)				(724,751)	(887,752)
Sep	(163,001)				(724,751)	(887,752)
Oct	(163,001)				(724,751)	(887,752)
Nov	(163,001)				(724,751)	(887,752)
Dec	(9,077,349)				8,189,597	(887,752)
	(10,653,026)	-	-	-	-	(10,653,026)

GD.OR		Repairs	Repairs	Bonus	Adjust to Actual	
	Tax Deprec over Book	ED WA				
Jan	(166,669)				(401,479)	(568,148)
Feb	(77,760)				(490,388)	(568,148)
Mar	(122,215)				(445,933)	(568,148)
Apr	(9,489)				(558,659)	(568,148)
May	(141,050)				(427,098)	(568,148)
Jun	(141,050)				(427,098)	(568,148)
Jul	(141,050)				(427,098)	(568,148)
Aug	(141,050)				(427,098)	(568,148)
Sep	(141,050)				(427,098)	(568,148)
Oct	(141,050)				(427,098)	(568,148)
Nov	(141,050)				(427,098)	(568,148)
Dec	(5,454,293)				4,886,145	(568,148)
	(6,817,776)	-	-	-	-	(6,817,776)

(67,673,434) - - - (0) (67,673,434)

1.01-08

AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2015

	CDA CDR Fund	CDA IPA Fund	CDA Settlement	CDA SETTLEMENT - Deferred Costs
	Elec	Elec	Elec	Elec
	<u>283324</u>	<u>283325</u>	<u>283382</u>	<u>283333</u>
	<u>ED AN</u>	<u>ED AN</u>	<u>ED AN</u>	<u>ED AN</u>
Dec-14			(12,080,662)	369,588
Dec-15			(11,771,232)	381,039
Total	0	0	(23,851,894)	750,627
Average	0	0	(11,925,947)	375,313
Jan-15			(12,054,876)	370,542
Feb-15			(12,029,090)	371,496
Mar-15			(12,003,304)	372,451
Apr-15			(11,977,518)	373,405
May-15			(11,951,733)	374,359
Jun-15			(11,925,947)	375,313
Jul-15			(11,900,161)	376,268
Aug-15			(11,874,375)	377,222
Sep-15			(11,848,589)	378,176
Oct-15			(11,822,803)	379,131
Nov-15			(11,797,018)	380,085
Total	0	0	(143,111,362)	4,503,762
Average of monthly averages	0	0	(11,925,947)	375,313
			D ✓	E ✓

1,01-09

AVISTA UTILITIES
Accumulated Deferred Taxes
AMA Twelve Months Ended December 31, 2015

	Colstrip PCB Elec <u>283200</u> <u>ED.AN</u>	Bond Redemption <u>283850</u> <u>CD.AA</u>	AFUDC - CWIP Intangibles <u>283750</u> <u>CD.AA</u>
Dec-14	(216,491)	(5,127,929)	(546,395)
Dec-15	(144,757)	(4,602,279)	(546,395)
Total	<u>(361,248)</u>	<u>(9,730,208)</u>	<u>(1,092,790)</u>
Average	(180,624)	(4,865,104)	(546,395)
Jan-15	(210,513)	(5,082,733)	(546,395)
Feb-15	(204,535)	(5,037,537)	(546,395)
Mar-15	(198,557)	(4,992,341)	(546,395)
Apr-15	(192,580)	(4,949,000)	(546,395)
May-15	(186,602)	(4,905,660)	(546,395)
Jun-15	(180,624)	(4,862,320)	(546,395)
Jul-15	(174,646)	(4,818,980)	(546,395)
Aug-15	(168,668)	(4,775,640)	(546,395)
Sep-15	(162,691)	(4,732,299)	(546,395)
Oct-15	(156,713)	(4,688,959)	(546,395)
Nov-15	(150,735)	(4,645,619)	(546,395)
Total	<u>(2,167,489)</u>	<u>(58,356,193)</u>	<u>(6,556,737)</u>
Average of monthly averages	(180,624)	(4,863,016)	(546,395)
	F ✓	H ✓	G ✓

1.01-10

FERC Account Number	Description	ED	AN		
283382	ADFIT LAKE CDA STORAGE SETTLEMENT				
Accounting Period	Beginning Balance	Monthly Activity (1)	End Balance Per GL	Adjustment in Results of Operations	Ending Balance
201412	(12,106,447.62)	\$ 25,785.83	\$ (12,080,661.79)	- \$	(12,080,661.79)
201501	\$ (12,080,661.79)	\$ 25,785.83	\$ (12,054,875.96)	- \$	(12,054,875.96)
201502	\$ (12,054,875.96)	\$ 25,785.83	\$ (12,029,090.13)	- \$	(12,029,090.13)
201503	\$ (12,029,090.13)	\$ 25,785.83	\$ (12,003,304.30)	- \$	(12,003,304.30)
201504	\$ (12,003,304.30)	\$ 25,785.83	\$ (11,977,518.47)	- \$	(11,977,518.47)
201505	\$ (11,977,518.47)	\$ 25,785.83	\$ (11,951,732.64)	- \$	(11,951,732.64)
201506	\$ (11,951,732.64)	\$ 25,785.83	\$ (11,925,946.81)	- \$	(11,925,946.81)
201507	\$ (11,925,946.81)	\$ 25,785.83	\$ (11,900,160.98)	- \$	(11,900,160.98)
201508	\$ (11,900,160.98)	\$ 25,785.83	\$ (11,874,375.15)	- \$	(11,874,375.15)
201509	\$ (11,874,375.15)	\$ 25,785.83	\$ (11,848,589.32)	- \$	(11,848,589.32)
201510	\$ (11,848,589.32)	\$ 25,785.83	\$ (11,822,803.49)	- \$	(11,822,803.49)
201511	\$ (11,822,803.49)	\$ 25,785.83	\$ (11,797,017.66)	- \$	(11,797,017.66)
201512	\$ (11,797,017.66)	\$ 25,785.83	\$ (11,771,231.83)	- \$	(11,771,231.83)
		\$ 309,429.96			

1.01-1/

FERC Account Number	Description	ED	AN		
283333	ADFIT LAKE CDA STORAGE SETTLEMENT - Deferred Costs				
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance Per GL	Adjustment in Results of Operations	Ending Balance Per Results of Ops
201412	368,633.24	\$ 954.32	369,587.56	\$ -	\$ 369,587.56
201501	\$ 369,587.56	\$ 954.32	370,541.88	\$ -	\$ 370,541.88
201502	\$ 370,541.88	\$ 954.32	371,496.20	\$ -	\$ 371,496.20
201503	\$ 371,496.20	\$ 954.32	372,450.52	\$ -	\$ 372,450.52
201504	\$ 372,450.52	\$ 954.32	373,404.84	\$ -	\$ 373,404.84
201505	\$ 373,404.84	\$ 954.32	374,359.16	\$ -	\$ 374,359.16
201506	\$ 374,359.16	\$ 954.32	375,313.48	\$ -	\$ 375,313.48
201507	\$ 375,313.48	\$ 954.32	376,267.80	\$ -	\$ 376,267.80
201508	\$ 376,267.80	\$ 954.32	377,222.12	\$ -	\$ 377,222.12
201509	\$ 377,222.12	\$ 954.32	378,176.44	\$ -	\$ 378,176.44
201510	\$ 378,176.44	\$ 954.32	379,130.76	\$ -	\$ 379,130.76
201511	\$ 379,130.76	\$ 954.32	380,085.08	\$ -	\$ 380,085.08
201512	\$ 380,085.08	\$ 954.32	381,039.40	\$ -	\$ 381,039.40
		\$ 11,451.84			

Need to see an

(1) Prior Period Adjustment

IRS Audit shortened amortization to 15 years (rather than 46 years for book) for the capitalized deferred legal fees. Due to this, the company moved these costs from 182381 to 182333, and the associated ADFIT from 283382 to 283333 in Jan 2013 with NSJ 009 201301.

1.01-12

FERC Account Number	Description	ED	AN	
283200	ADFIT COLSTRIP PCB			
Accounting Period	Beginning Balance	Monthly Activity	Adjustment in Results of Operations	Ending Balance
201412				\$ (216,490.91)
201501	\$ (216,490.91)	\$ 5,977.81		\$ (210,513.10)
201502	\$ (210,513.10)	\$ 5,977.81		\$ (204,535.29)
201503	\$ (204,535.29)	\$ 5,977.81		\$ (198,557.48)
201504	\$ (198,557.48)	\$ 5,977.81		\$ (192,579.67)
201505	\$ (192,579.67)	\$ 5,977.81		\$ (186,601.86)
201506	\$ (186,601.86)	\$ 5,977.81		\$ (180,624.05)
201507	\$ (180,624.05)	\$ 5,977.81		\$ (174,646.24)
201508	\$ (174,646.24)	\$ 5,977.81		\$ (168,668.43)
201509	\$ (168,668.43)	\$ 5,977.81		\$ (162,690.62)
201510	\$ (162,690.62)	\$ 5,977.81		\$ (156,712.81)
201511	\$ (156,712.81)	\$ 5,977.81		\$ (150,735.00)
201512	\$ (150,735.00)	\$ 5,977.81		\$ (144,757.19)
		\$ 71,733.72		

1.01-13

FERC Account Number	Description	CD	AA		
283850	ADFIT FMB & MTN REDEEMED				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations (1)	Ending Balance
201412	(5,173,125.74)	\$ 45,196.27	(5,127,929.47)	-	\$ (5,127,929.47)
201501	\$ (5,127,929.47)	\$ 45,196.27	(5,082,733.20)	-	\$ (5,082,733.20)
201502	\$ (5,082,733.20)	\$ 45,196.27	(5,037,536.93)	-	\$ (5,037,536.93)
201503	\$ (5,037,536.93)	\$ 45,196.26	(4,992,340.67)		\$ (4,992,340.67)
201504	\$ (4,992,340.67)	\$ 43,340.20	(4,949,000.47)		\$ (4,949,000.47)
201505	\$ (4,949,000.47)	\$ 43,340.20	(4,905,660.27)		\$ (4,905,660.27)
201506	\$ (4,905,660.27)	\$ 43,340.20	(4,862,320.07)		\$ (4,862,320.07)
201507	\$ (4,862,320.07)	\$ 43,340.20	(4,818,979.87)		\$ (4,818,979.87)
201508	\$ (4,818,979.87)	\$ 43,340.20	(4,775,639.67)		\$ (4,775,639.67)
201509	\$ (4,775,639.67)	\$ 43,340.20	(4,732,299.47)		\$ (4,732,299.47)
201510	\$ (4,732,299.47)	\$ 43,340.20	(4,688,959.27)		\$ (4,688,959.27)
201511	\$ (4,688,959.27)	\$ 43,340.20	(4,645,619.07)		\$ (4,645,619.07)
201512	\$ (4,645,619.07)	\$ 43,340.20	(4,602,278.87)		\$ (4,602,278.87)
		\$ 525,650.60			

1.01-14

FERC Account Number	Description	CD	AA		
283750	DFIT-AFUDC CWIP Intangibles				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations	Ending Balance Per ROO
201412	(546,394.76)		(546,394.76)	- \$	(546,394.76)
201501	\$ (546,394.76)	\$ -	(546,394.76)	- \$	(546,394.76)
201502	\$ (546,394.76)	\$ -	(546,394.76)	- \$	(546,394.76)
201503	\$ (546,394.76)	\$ -	(546,394.76)	- \$	(546,394.76)
201504	\$ (546,394.76)	\$ -	(546,394.76)	- \$	(546,394.76)
201505	\$ (546,394.76)	\$ -	(546,394.76)	- \$	(546,394.76)
201506	\$ (546,394.76)	\$ -	(546,394.76)	- \$	(546,394.76)
201507	\$ (546,394.76)	\$ -	(546,394.76)	- \$	(546,394.76)
201508	\$ (546,394.76)	\$ -	(546,394.76)	- \$	(546,394.76)
201509	\$ (546,394.76)	\$ -	(546,394.76)	- \$	(546,394.76)
201510	\$ (546,394.76)	\$ -	(546,394.76)	\$	(546,394.76)
201511	\$ (546,394.76)	\$ -	(546,394.76)	\$	(546,394.76)
201512	\$ (546,394.76)	\$ -	(546,394.76)	\$	(546,394.76)
	\$	-			

Adjustment for Finalizing Tax Return (2)	Ending Balance
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)

AVISTA UTILITIES

Washington Electric Cost Study

Average - Twelve Months Ended December 31, 2015

Accumulated Deferred FIT Assignment to functions

		<u>Washington</u>	<u>Intangible</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>General</u>
Intangible	P	(4,309,711)	-	(4,309,711)			
Production	P	(98,524,829)	0	(98,524,829)	0	0	0
Transmission	T	(50,776,669)	0	0	(50,776,669)	0	0
Distribution	D	(115,173,548)	0	0	0	(115,173,548)	0
General Utility	O	(7,569,221)	0	0	0	0	(7,569,221)
ADFIT-COMMON ALL	O	(30,934,211)	(8,348,506)	0	0	0	(22,585,705)
ADFIT-COMMON ALL WWVP	O	(320,480)	(86,491)	0	0	0	(233,989)
Total Accelerated Tax Depr		(307,608,669)	(8,434,997)	(102,834,540)	(50,776,669)	(115,173,548)	(30,388,915)
CDA Lake CDR Fund	P	0	0	0			
CDA Lake IPA Fund	P	0	0	0			
CDA Settlement	P	(7,826,999)	0	(7,826,999)			
CDA Settlement Costs	P	246,318		246,318			
Total Plant DFIT		(315,189,350)	(8,434,997)	(110,415,220)	(50,776,669)	(115,173,548)	(30,388,915)
Colstrip PCB	P	(118,544)	0	(118,544)	0	0	0
AFUDC CWIP Intangibles	I	(265,988)	(265,988)				
FMB/MTN Elec	Allocate by Plant	(2,285,789)	(33,835)	(760,479)	(377,257)	(840,588)	(273,629)
	D	0					
Total Other Deferred FIT		(2,670,320)	(299,823)	(879,023)	(377,257)	(840,588)	(273,629)
Total Deferred FIT	K	✓ (317,859,670)	(8,734,820)	(111,294,243)	(51,153,926)	(116,014,136)	(30,662,544)

	System			WA			ID		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
(From PLT)									
182324 CDA Lake CDR Fund - Allocated	-	8,850,000	8,850,000	-	5,808,255	5,808,255	-	3,041,745	3,041,745
182325 CDA Lake IPA Fund	-	2,000,000	2,000,000	-	1,312,600	1,312,600	-	687,400	687,400
182333 CDA Settlement Costs	-	1,261,062	1,261,062	-	827,635	827,635	-	433,427	433,427
182381 CDA Settlement Past Storage	-	34,074,134	34,074,134	-	22,362,854	22,362,854	-	11,711,280	11,711,280
302000 Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,909,502	29,512,206	-	15,139,716	15,139,716
303000 Misc Intangible Plant- (C-IPL)	153,179	16,794,517	16,947,696	153,179	11,175,375	11,328,554	-	5,619,142	5,619,142
303100 Misc Intangible Plant-Mainframe Software (C-IPL)	5,253,874	97,293,489	102,547,363	5,168,689	66,198,490	71,367,179	85,185	31,094,999	31,180,184
303110 Misc Intangible Plant-PC Software (C-IPL)	-	3,602,329	3,602,329	-	2,451,025	2,451,025	-	1,151,304	1,151,304
TOTAL INTANGIBLE PLANT	6,009,757	207,924,749	213,934,506	5,924,572	139,045,736	144,970,308	85,185	68,879,013	68,964,198
Production	-	1,187,629,555	1,187,629,555	-	779,441,275	779,441,275	-	408,188,280	408,188,280
Transmission	-	612,067,757	612,067,757	-	401,700,069	401,700,069	-	210,367,688	210,367,688
Distribution	1,395,667,809	1,674,751	1,397,342,560	893,929,871	1,122,368	895,052,239	501,737,938	552,383	502,290,321
General Plant	89,609,967	229,658,222	319,268,189	56,466,916	156,259,454	212,726,370	33,143,051	73,398,768	106,541,819
TOTAL Plant	1,491,287,533	2,238,955,034	3,730,242,567	956,321,359	1,477,568,902	2,433,890,261	534,966,174	761,386,132	1,296,352,306
(From IPL - Electric Data)									
303000 CD AA	-	6,426,116	6,426,116	-	4,217,460	4,217,460	-	2,208,656	2,208,656
CD AN	-	152,809	152,809	-	100,289	100,289	-	52,520	52,520
303100 CD AA	-	105,141,732	105,141,732	-	71,538,434	71,538,434	-	33,603,298	33,603,298
CD AN	-	37,153	37,153	-	25,279	25,279	-	11,874	11,874
303110 CD AA	-	4,041,769	4,041,769	-	2,750,020	2,750,020	-	1,291,749	1,291,749
CD AN	-	-	-	-	-	-	-	-	-
	-	115,799,579	115,799,579	-	78,631,481	78,631,481	-	37,168,098	37,168,098

Allocation Factors

1	303000	65.630%	34.370%
4	303100	68.040%	31.960%
4	303110	68.040%	31.960%

1.01-16

1.01-7

Period	Period	BOOK (FEB 2023)				Total	TAX (in Power Law) (FEB 2020)				BOOK (FEB 2023)				FEB 2023 LEAD AN				ID Share of Amortization	PT Ratio	Annual ID Amortization		
		Legal Fees/Inc Proceeds	Book Amt	-493.5	-515.5		-540	-560	-580	-600	-620	-640	-660	-680	-700	-720	-740	-760				-780	-800
December/08	2009/12	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49			
January/09	2009/01	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49			
February/09	2009/02	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49			
March/09	2009/03	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49			
April/09	2009/04	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49			
May/09	2009/05	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49			
June/09	2009/06	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49			
July/09	2009/07	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49			
August/09	2009/08	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49			
September/09	2009/09	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49			
October/09	2009/10	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49			
November/09	2009/11	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49			
December/09	2009/12	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49			
January/10	2010/01	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49			
February/10	2010/02	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49			
March/10	2010/03	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49			
April/10	2010/04	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49			
May/10	2010/05	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49			
June/10	2010/06	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49			
July/10	2010/07	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49			
August/10	2010/08	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49			
September/10	2010/09	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49			
October/10	2010/10	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49			
November/10	2010/11	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49			
December/10	2010/12	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49			
January/11	2011/01	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49			
February/11	2011/02	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49			
March/11	2011/03	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49			
April/11	2011/04	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49	2,333,383.49														

1.01-18

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

		*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE										
INTANGIBLE PLANT:										
1	182324	0	8,850,000	8,850,000	0	5,808,255	5,808,255	0	3,041,745	3,041,745
1	182325	0	2,000,000	2,000,000	0	1,312,600	1,312,600	0	687,400	687,400
1	182333	0	1,261,062	1,261,062	0	827,635	827,635	0	433,427	433,427
1	182381	0	34,074,134	34,074,134	0	22,362,854	22,362,854	0	11,711,280	11,711,280
1	302000	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	153,179	16,794,517	16,947,696	153,179	11,175,375	11,328,554	0	5,619,142	5,619,142
4	303100	5,253,874	97,293,489	102,547,363	5,168,689	66,198,490	71,367,179	85,185	31,094,999	31,180,184
4	303110	0	3,602,329	3,602,329	0	2,451,025	2,451,025	0	1,151,304	1,151,304
TOTAL INTANGIBLE PLANT		6,009,757	207,924,749	213,934,506	5,924,572	139,045,736	144,970,308	85,185	68,879,013	68,964,198
STEAM PRODUCTION PLANT:										
1	310XXX	0	3,578,172	3,578,172	0	2,348,354	2,348,354	0	1,229,818	1,229,818
1	311XXX	0	130,200,337	130,200,337	0	85,450,481	85,450,481	0	44,749,856	44,749,856
1	312000	0	175,690,558	175,690,558	0	115,305,713	115,305,713	0	60,384,845	60,384,845
1	313000	0	6,770	6,770	0	4,443	4,443	0	2,327	2,327
1	314000	0	54,094,871	54,094,871	0	35,502,464	35,502,464	0	18,592,407	18,592,407
1	315000	0	27,024,870	27,024,870	0	17,736,422	17,736,422	0	9,288,448	9,288,448
1	316000	0	17,057,608	17,057,608	0	11,194,908	11,194,908	0	5,862,700	5,862,700
TOTAL STEAM PRODUCTION PLANT		0	407,653,186	407,653,186	0	267,542,785	267,542,785	0	140,110,401	140,110,401
HYDRAULIC PRODUCTION PLANT:										
1	330XXX	0	59,797,154	59,797,154	0	39,244,872	39,244,872	0	20,552,282	20,552,282
1	331XXX	0	58,338,202	58,338,202	0	38,287,362	38,287,362	0	20,050,840	20,050,840
1	332XXX	0	146,903,608	146,903,608	0	96,412,838	96,412,838	0	50,490,770	50,490,770
1	333000	0	167,804,001	167,804,001	0	110,129,766	110,129,766	0	57,674,235	57,674,235
1	334000	0	41,514,474	41,514,474	0	27,245,949	27,245,949	0	14,268,525	14,268,525
1	335XXX	0	9,396,805	9,396,805	0	6,167,123	6,167,123	0	3,229,682	3,229,682
1	336000	0	2,679,534	2,679,534	0	1,758,578	1,758,578	0	920,956	920,956
TOTAL HYDRAULIC PRODUCTION PLANT		0	486,433,778	486,433,778	0	319,246,488	319,246,488	0	167,187,290	167,187,290
OTHER PRODUCTION PLANT:										
1	340200	0	905,168	905,168	0	594,062	594,062	0	311,106	311,106
1	341000	0	16,772,339	16,772,339	0	11,007,686	11,007,686	0	5,764,653	5,764,653
1	342000	0	21,335,018	21,335,018	0	14,002,172	14,002,172	0	7,332,846	7,332,846
1	343000	0	23,909,470	23,909,470	0	15,691,785	15,691,785	0	8,217,685	8,217,685
1	344000	0	208,069,145	208,069,145	0	136,555,780	136,555,780	0	71,513,365	71,513,365
1	344010	0	149,670	149,670	0	98,228	98,228	0	51,442	51,442
1	345000	0	20,797,816	20,797,816	0	13,649,607	13,649,607	0	7,148,209	7,148,209
1	345010	0	33,209	33,209	0	21,795	21,795	0	11,414	11,414
1	346000	0	1,570,756	1,570,756	0	1,030,887	1,030,887	0	539,869	539,869
TOTAL OTHER PRODUCTION PLANT		0	293,542,591	293,542,591	0	192,652,002	192,652,002	0	100,890,589	100,890,589
TOTAL PRODUCTION PLANT		0	1,187,629,555	1,187,629,555	0	779,441,275	779,441,275	0	408,188,280	408,188,280

1.01-19

RESULTS OF OPERATIONS		Report ID: E-PLT-12A
ELECTRIC UTILITY PLANT		
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

1	350XXX	TRANSMISSION PLANT:	Land & Land Rights	0	20,866,020	20,866,020	0	13,694,369	13,694,369	0	7,171,651	7,171,651
	351XXX		Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
	352XXX		Structures & Improvements	0	20,585,623	20,585,623	0	13,510,344	13,510,344	0	7,075,279	7,075,279
	353000		Station Equipment	0	235,356,989	235,356,989	0	154,464,792	154,464,792	0	80,892,197	80,892,197
	354000		Towers & Fixtures	0	17,139,174	17,139,174	0	11,248,440	11,248,440	0	5,890,734	5,890,734
	355000		Poles & Fixtures	0	183,756,415	183,756,415	0	120,599,335	120,599,335	0	63,157,080	63,157,080
	356000		Overhead Conductors & Devices	0	127,098,682	127,098,682	0	83,414,865	83,414,865	0	43,683,817	43,683,817
	357000		Underground Conduit	0	2,977,125	2,977,125	0	1,953,887	1,953,887	0	1,023,238	1,023,238
	358000		Underground Conductors & Devices	0	2,333,989	2,333,989	0	1,531,797	1,531,797	0	802,192	802,192
	359000		Roads & Trails	0	1,953,740	1,953,740	0	1,282,240	1,282,240	0	671,500	671,500
			TOTAL TRANSMISSION PLANT	0	612,067,757	612,067,757	0	401,700,069	401,700,069	0	210,367,688	210,367,688
99	360200	DISTRIBUTION PLANT:	Land & Land Rights	4,802,289	0	4,802,289	3,551,811	0	3,551,811	1,250,478	0	1,250,478
	360400		Land Easements	2,480,155	0	2,480,155	478,864	0	478,864	2,001,291	0	2,001,291
	361000		Structures & Improvements	19,518,610	0	19,518,610	13,274,752	0	13,274,752	6,243,858	0	6,243,858
	362000		Station Equipment	123,138,474	1,674,751	124,813,225	78,801,813	1,122,368	79,924,181	44,336,661	552,383	44,889,044
	363000		Energy Storage Equipment	1,744,842	0	1,744,842	1,744,842	0	1,744,842	0	0	0
	364000		Poles, Towers, & Fixtures	318,125,859	0	318,125,859	202,112,886	0	202,112,886	116,012,973	0	116,012,973
	365000		Overhead Conductors & Devices	204,988,960	0	204,988,960	128,921,435	0	128,921,435	76,067,525	0	76,067,525
	366000		Underground Conduit	93,915,604	0	93,915,604	59,581,656	0	59,581,656	34,333,948	0	34,333,948
	367000		Underground Conductors & Devices	164,917,142	0	164,917,142	105,786,684	0	105,786,684	59,130,458	0	59,130,458
	368000		Line Transformers	224,959,057	0	224,959,057	152,343,609	0	152,343,609	72,615,448	0	72,615,448
	369XXX		Services	146,036,715	0	146,036,715	94,299,329	0	94,299,329	51,737,386	0	51,737,386
	370000		Meters	48,811,471	0	48,811,471	26,659,345	0	26,659,345	22,152,126	0	22,152,126
99	373XXX		Street Light & Signal Systems	42,228,631	0	42,228,631	26,372,845	0	26,372,845	15,855,786	0	15,855,786
			TOTAL DISTRIBUTION PLANT	1,395,667,809	1,674,751	1,397,342,560	893,929,871	1,122,368	895,052,239	501,737,938	552,383	502,290,321
4	389XXX	GENERAL PLANT: (From Report C-GPL)	Land & Land Rights	1,134,708	4,626,561	5,761,269	428,141	3,147,912	3,576,053	706,567	1,478,649	2,185,216
	390XXX		Structures & Improvements	13,425,506	68,641,812	82,067,318	6,716,261	46,703,889	53,420,150	6,709,245	21,937,923	28,647,168
	391XXX		Office Furniture & Equipment	3,383,903	48,560,855	51,944,758	3,299,174	33,040,806	36,339,980	84,729	15,520,049	15,604,778
	392XXX		Transportation Equipment	22,913,046	13,439,416	36,352,462	16,669,816	9,144,179	25,813,995	6,243,230	4,295,237	10,538,467
	393000		Stores Equipment	273,749	2,634,708	2,908,457	121,431	1,792,655	1,914,086	152,318	842,053	994,371
	394000		Tools, Shop & Garage Equipment	2,055,367	9,545,404	11,600,771	992,310	6,494,693	7,487,003	1,063,057	3,050,711	4,113,768
	394100		Electric Charging Stations	0	2,049	2,049	0	1,394	1,394	0	655	655
	395000		Laboratory Equipment	272,786	762,321	1,035,107	227,773	518,683	746,456	45,013	243,638	288,651
	396XXX		Power Operated Equipment	26,295,865	9,190,193	35,486,058	16,023,837	6,253,007	22,276,844	10,272,028	2,937,186	13,209,214
	397XXX		Communications Equipment	19,848,812	71,867,891	91,716,703	11,984,247	48,898,913	60,883,160	7,864,565	22,968,978	30,833,543
	398000		Miscellaneous Equipment	6,225	387,012	393,237	3,926	263,323	267,249	2,299	123,689	125,988
			TOTAL GENERAL PLANT	89,609,567	229,658,222	319,268,189	56,466,916	156,255,454	212,726,370	33,143,051	73,398,768	106,541,819
			TOTAL PLANT IN SERVICE	1,491,287,533	2,238,955,034	3,730,242,567	956,321,359	1,477,568,902	2,433,890,261	534,966,174	761,386,132	1,296,352,306

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended December 31, 2015
Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-PLT-12A

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
*****SYSTEM *****WASHINGTON *****IDAHO *****											
E-ADEP		ACCUMULATED DEPRECIATION									
E-ADEP		Steam Production Plant	0	(289,514,414)	(289,514,414)	0	(190,008,310)	(190,008,310)	0	(99,506,104)	(99,506,104)
E-ADEP		Hydro Production Plant	0	(134,772,883)	(134,772,883)	0	(88,451,443)	(88,451,443)	0	(46,321,440)	(46,321,440)
E-ADEP		Other Production Plant	0	(98,186,107)	(98,186,107)	0	(64,439,542)	(64,439,542)	0	(33,746,565)	(33,746,565)
E-ADEP		Transmission Plant	0	(197,982,054)	(197,982,054)	0	(129,935,622)	(129,935,622)	0	(68,046,432)	(68,046,432)
E-ADEP		Distribution Plant	(444,236,695)	(13,435)	(444,250,130)	(273,569,080)	(9,004)	(273,578,084)	(170,667,615)	(4,431)	(170,672,046)
E-ADEP		General Plant	(30,642,847)	(79,190,855)	(109,833,702)	(18,893,048)	(53,881,458)	(72,774,506)	(11,749,799)	(25,309,397)	(37,059,196)
		TOTAL ACCUMULATED DEPRECIATION	(474,879,542)	(799,659,748)	(1,274,539,290)	(292,462,128)	(526,725,379)	(819,187,507)	(182,417,414)	(272,934,369)	(455,351,783)
E-AAMT		ACCUMULATED AMORTIZATION									
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(9,776,089)	(9,776,089)	0	(6,416,047)	(6,416,047)	0	(3,360,042)	(3,360,042)
E-AAMT		Distribution-Franchises/Misc Intangibles	(162,613)	0	(162,613)	(162,613)	0	(162,613)	0	0	0
E-AAMT		General Plant - 303000	0	(783,180)	(783,180)	0	(531,501)	(531,501)	0	(251,679)	(251,679)
E-AAMT		Miscellaneous IT Intangible Plant - 3031XX	(2,283,731)	(22,904,376)	(25,188,107)	(2,248,195)	(15,584,138)	(17,832,333)	(35,536)	(7,320,238)	(7,355,774)
E-AAMT		General Plant - 390200, 396200	(120,812)	(231,580)	(352,392)	(117,239)	(157,567)	(274,806)	(3,573)	(74,013)	(77,586)
		TOTAL ACCUMULATED AMORTIZATION	(2,567,156)	(33,695,225)	(36,262,381)	(2,528,047)	(22,689,253)	(25,217,300)	(39,109)	(11,005,972)	(11,045,081)
		TOTAL ACCUMULATED DEPR/AMORT	(477,446,698)	(833,354,973)	(1,310,801,671)	(294,990,175)	(549,414,632)	(844,404,807)	(182,456,523)	(283,940,341)	(466,396,864)
		NET ELECTRIC UTILITY PLANT before DFIT	1,013,840,835	1,405,600,061	2,419,440,896	661,331,184	928,154,270	1,589,485,454	352,509,651	477,445,791	829,955,442
12		ACCUMULATED DFIT									
1		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	(123,685)	(123,685)	0	(81,256)	(81,256)	0	(42,429)	(42,429)
1		ADFIT - Colstrip PCB (283200)	0	(180,624)	(180,624)	0	(118,544)	(118,544)	0	(62,080)	(62,080)
12		ADFIT - Electric Plant In Service (282900)	0	(402,730,626)	(402,730,626)	0	(264,577,912)	(264,577,912)	0	(138,152,714)	(138,152,714)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(48,010,608)	(48,010,608)	0	(32,666,418)	(32,666,418)	0	(15,344,190)	(15,344,190)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(390,929)	(390,929)	0	(265,988)	(265,988)	0	(124,941)	(124,941)
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	(11,925,947)	(11,925,947)	0	(7,826,999)	(7,826,999)	0	(4,098,948)	(4,098,948)
1		ADFIT - CDA Settlement Costs (283333)	0	375,313	375,313	0	246,318	246,318	0	128,995	128,995
12		ADFIT - Electric portion of Bond Redemptions (283830)	0	(3,479,343)	(3,479,343)	0	(2,285,789)	(2,285,789)	0	(1,193,554)	(1,193,554)
		TOTAL ACCUMULATED DFIT	0	(466,466,449)	(466,466,449)	0	(307,576,588)	(307,576,588)	0	(158,889,861)	(158,889,861)
		NET ELECTRIC UTILITY PLANT	1,013,840,835	939,133,612	1,952,974,447	661,331,184	620,577,682	1,281,908,866	352,509,651	318,555,930	671,065,581

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	65.630%	34.370%
E-ALL	3	Direct Distribution Operating Expense	67.017%	32.983%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	31.960%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	65.696%	34.304%
E-ALL	99	Not Allocated	0.000%	0.000%

1.01-20

1.02

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED December 31, 2015
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred Debits and Credits
	Adjustment Number	1.02
	Workpaper Reference	E-DDC
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	3 ✓
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	3
25	OPERATING INCOME BEFORE FIT	(3)
	FEDERAL INCOME TAX	-
26	Current Accrual	(1)
27	Debt Interest	(2)
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$0
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	206 ✓
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$206

jma

Adjustm' 2. 1,02

Workpaper Ref. E-DDC-1

1.02 - 01

AVISTA UTILITIES
DEFERRED DEBITS AND CREDITS ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2015

Description	APL Reference	Normalized Balance	Rate Base Balance Per Results	Adjustment	UE-110876 Treatment
Colstrip 3 AFUDC Elimination Reallocation	1	(647,541)	(853,090)	205,549	Test Year
Colstrip Common AFUDC	2	206,329	206,329	-	Test Year
Kettle Falls Disallowance	3	(281,283)	(281,306)	23	Test Year
Settlement Exchange Power	4	8,373,482	8,373,482	-	Rate Year
CDA Lake Settlement	6	535,581	535,581	-	Rate Year
CDA/SRR CDR Fund	7	59,936	59,936	-	Rate Year
Spokane River Deferral	8	256,811	256,827	(16)	Rate Year
SRR PM&E Deferral	9	163,071	163,046	25	Rate Year
Montana Riverbed Settlement	10	659,685	659,544	141	Rate Year
Lancaster Amortization	11	371,403	371,403	-	Rate Year
Customer Advances	12	(487,745)	(487,770)	25	Test Year
Customer Deposits	14	(1,751,570)	(1,751,570)	-	Test Year
Sub-Total Deferred Debits and Credits		7,458,159	7,252,412	205,747	

Normalized Expense	Expense Per Results	Adjustment	Exp Acct	Work paper Ref
(141,528)	(141,516)	(12)	Steam Deprec	E-DDC-6
31,743	31,743	-	406100	E-DDC-7
(135,060)	(134,592)	(468)	407403	E-DDC-9
2,450,031	2,450,031	-	405930	E-DDC-11
152,118	152,118	-	407382	E-DDC-13
11,065	11,065	-	407324	E-DDC-15
72,939	72,939	-	407322	E-DDC-17
46,316	46,316	-	537000	E-DDC-19
3,716,329	3,716,329	-	540100	E-DDC-21
1,246,667	1,246,667	-	407312	E-DDC-25
-	-	-	-	E-DDC-27
2,803	-	2,803	905000	E-DDC-29
7,453,423	7,451,100	2,323		

P/T O&M Adjustment
P/T Deprec Adjustment
P/T Amort Adjustment
Customer Accounting
Gen O&M Adjustment
Total Expense Adjustment 2,323

(12) No FIT on Colstrip AFUDC Elim Reallocation
(468)
2,803

Rate Base Balances per Results are shown on Workpaper Ref. E-DDC-2
P/T Amortization Expenses per Results are shown on Workpaper Ref. E-DDC-3

FIT Expense 35%
Adjust FIT 35%
Total Tax Expense Adjustment (817)

(813) Automatically Calculated on Total Expense Adj
(4) Eliminates FIT on Colstrip AFUDC Reallocation
(817)

Prep by: AK 1st Review: ma

Date: 3/11/2016 Mgr. Review: ma

Adjustment l.d.

Worksheet Ref. E-DDC-6.1

1.02-02

AVISTA UTILITIES											
COLSTRIP - REALLOCATION OF AFUDC ELIMINATION											
TWELVE MONTHS ENDED DECEMBER 31, 2015											
	ACTUAL		ALLOCATED		REALLOCATION		ACCUM. AMORT				
	SYSTEM	WASH	IDAHO	SYSTEM	WASH	IDAHO	WASH	IDAHO	WASH	IDAHO	IDAHO
PLANT IN SERVICE ADJ											
Actual AFUDC (1)	(22,333,736)	(21,877,680)	(456,056)	(22,333,736)	(14,657,631)	(7,676,105)	(7,220,049)	7,220,049			
	100.00%	97.96%	2.04%	100.00%	65.63%	34.37%					
CURRENT DEPRECIATION ADJ											
Depreciation Exp Reallocation											
Period 01/14/15-12/14/15	(437,748)	(428,808)	(8,940)	(437,736)	(287,280)	(150,456)	-141,528	141,516			
ACCUM DEPRECIATION ADJ											
12/14/2014 1.960%	(36,479)	(35,734)	(745)	(36,478)	(23,940)	(12,538)	(11,794)	11,793	(6,501,744)	6,501,720	
1/14/2015 1.960%	(36,479)	(35,734)	(745)	(36,478)	(23,940)	(12,538)	(11,794)	11,793	(6,513,538)	6,513,513	
2/14/2015 1.960%	(36,479)	(35,734)	(745)	(36,478)	(23,940)	(12,538)	(11,794)	11,793	(6,525,332)	6,525,306	
3/14/2015 1.960%	(36,479)	(35,734)	(745)	(36,478)	(23,940)	(12,538)	(11,794)	11,793	(6,537,126)	6,537,099	
4/14/2015 1.960%	(36,479)	(35,734)	(745)	(36,478)	(23,940)	(12,538)	(11,794)	11,793	(6,548,920)	6,548,892	
5/14/2015 1.960%	(36,479)	(35,734)	(745)	(36,478)	(23,940)	(12,538)	(11,794)	11,793	(6,560,714)	6,560,685	
6/14/2015 1.960%	(36,479)	(35,734)	(745)	(36,478)	(23,940)	(12,538)	(11,794)	11,793	(6,572,508)	6,572,478	
7/14/2015 1.960%	(36,479)	(35,734)	(745)	(36,478)	(23,940)	(12,538)	(11,794)	11,793	(6,584,302)	6,584,271	
8/14/2015 1.960%	(36,479)	(35,734)	(745)	(36,478)	(23,940)	(12,538)	(11,794)	11,793	(6,596,096)	6,596,064	
9/14/2015 1.960%	(36,479)	(35,734)	(745)	(36,478)	(23,940)	(12,538)	(11,794)	11,793	(6,607,890)	6,607,857	
10/14/2015 1.960%	(36,479)	(35,734)	(745)	(36,478)	(23,940)	(12,538)	(11,794)	11,793	(6,619,684)	6,619,650	
11/14/2015 1.960%	(36,479)	(35,734)	(745)	(36,478)	(23,940)	(12,538)	(11,794)	11,793	(6,631,478)	6,631,443	
12/14/2015 1.960%	(36,479)	(35,734)	(745)	(36,478)	(23,940)	(12,538)	(11,794)	11,793	(6,643,272)	6,643,236	
	(20,549,652)	(20,130,012)	(419,640)	(20,549,616)	(13,486,740)	(7,062,876)	(6,643,272)	6,643,236			
					AMA - Remove 6 months		(70,764)	70,758			
					AMA Accumulated Deprec.		(6,572,508)	6,572,478			
					Net Rate Base Adjustment		-647,541	647,571			
(1) CWIP was allowed in rate base at varying levels in Washington and Idaho. Manual elimination entries are made to correct the AFUDC monthly. This worksheet adjusts the amounts as allocated to amounts directly assigned. FERC reallocated at 12/31/93 Note 1.											

Prep by: df 1st Review: Jma
Date: 3/11/2016 Mgr. Review:

1.02-03

Adjustment No. _____

Workpaper Ref. E-DDC-6

**AVISTA UTILITIES
COLSTRIP - REALLOCATION OF AFUDC ELIMINATION
TWELVE MONTHS ENDED DECEMBER 31, 2015**

AVERAGE MONTHLY AVERAGES (13 Month average)

<u>PERIOD</u>		<u>WASHINGTON</u>
Annual Depreciation		-141,528
December	2014	718,305
December	2015	576,777
		1,295,082
		÷ 2
Average of beginning and ending months		647,541
January	2015	706,511
February	2015	694,717
March	2015	682,923
April	2015	671,129
May	2015	659,335
June	2015	647,541
July	2015	635,747
August	2015	623,953
September	2015	612,159
October	2015	600,365
November	2015	588,571
		7,770,492
		÷ 12
AVERAGE OF MONTHLY AVERAGES		647,541

1.02-04

Adjustment No. 1.02

Workpaper Ref, E-DDC-7

**AVISTA UTILITIES
COLSTRIP COMMON AFUDC ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2015**

AVERAGE MONTHLY AVERAGES (13 Month average)

<u>PERIOD</u>		WASHINGTON (acct 186100 / 111100 WA)
Annual Amortization		31,743 ✓
December	2014	222,200
December	2015	190,457
		412,657
		÷ 2
Average of beginning and ending months		206,329
January	2015	219,555
February	2015	216,910
March	2015	214,265
April	2015	211,620
May	2015	208,975
June	2015	206,330
July	2015	203,685
August	2015	201,040
September	2015	198,395
October	2015	195,750
November	2015	193,105
		2,475,959
		÷ 12
AVERAGE OF MONTHLY AVERAGES		206,330 ✓

Source: General Ledger, see attached

Prep by: 1st Review:

Date: 3/11/2016

Mgr. Review:

Adjustment : 1.02

Worksheet Ref: E-DDC-8

GL Account Balance Ferc Account : '111100', Accounting Period : '201501 - 201512'

Ferc Acct:186100	Service:ED	Jurisdiction:ID
Ferc Acct Desc:REGULATORY ASSET AFUDC ALLOWED		
Accounting Period	Beginning Balance	Monthly Activity
201412	2,355,642.00	0.00
201501	2,355,642.00	0.00
201502	2,355,642.00	0.00
201503	2,355,642.00	0.00
201504	2,355,642.00	0.00
201505	2,355,642.00	0.00
201506	2,355,642.00	0.00
201507	2,355,642.00	0.00
201508	2,355,642.00	0.00
201509	2,355,642.00	0.00
201510	2,355,642.00	0.00
201511	2,355,642.00	0.00
201512	2,355,642.00	0.00
		Sum: 0.00

GL Account Balance Ferc Account : '111100', Accounting Period : '201501 - 201512'

Ferc Acct:111100	Service:ED	Jurisdiction:ID
Ferc Acct Desc:ACC AMT COLSTRIP AFUDC COMMON		
Accounting Period	Beginning Balance	Monthly Activity
201412	-1,878,905.05	-5,608.67
201501	-1,884,513.72	-5,608.67
201502	-1,890,122.39	-5,608.67
201503	-1,895,731.06	-5,608.67
201504	-1,901,339.73	-5,608.67
201505	-1,906,948.40	-5,608.67
201506	-1,912,557.07	-5,608.67
201507	-1,918,165.74	-5,608.67
201508	-1,923,774.41	-5,608.67
201509	-1,929,383.08	-5,608.67
201510	-1,934,991.75	-5,608.67
201511	-1,940,600.42	-5,608.67
201512	-1,946,209.09	-5,608.67
		-72,912.71

Prep by: *ly* 1st Review: *Jma*

Date: 3/11/2016

Mgr. Review:

GL Account Balance Ferc Account : '111100', Accounting Period : '201501 - 201512'

Ferc Acct:186100	Service:ED	Jurisdiction:WA
Ferc Acct Desc:REGULATORY ASSET AFUDC ALLOWED		
Accounting Period	Beginning Balance	Monthly Activity
201412	1,110,999.00	0.00
201501	1,110,999.00	0.00
201502	1,110,999.00	0.00
201503	1,110,999.00	0.00
201504	1,110,999.00	0.00
201505	1,110,999.00	0.00
201506	1,110,999.00	0.00
201507	1,110,999.00	0.00
201508	1,110,999.00	0.00
201509	1,110,999.00	0.00
201510	1,110,999.00	0.00
201511	1,110,999.00	0.00
201512	1,110,999.00	0.00
		Sum: 0.00

GL Account Balance Ferc Account : '111100', Accounting Period : '201501 - 201512'

Ferc Acct:111100	Service:ED	Jurisdiction:WA
Ferc Acct Desc:ACC AMT COLSTRIP AFUDC COMMON		
Accounting Period	Beginning Balance	Monthly Activity
201412	-886,153.39	-2,645.24
201501	-888,798.63	-2,645.24
201502	-891,443.87	-2,645.24
201503	-894,089.11	-2,645.24
201504	-896,734.35	-2,645.24
201505	-899,379.59	-2,645.24
201506	-902,024.83	-2,645.24
201507	-904,670.07	-2,645.24
201508	-907,315.31	-2,645.24
201509	-909,960.55	-2,645.24
201510	-912,605.79	-2,645.24
201511	-915,251.03	-2,645.24
201512	-917,896.27	-2,645.24
		-34,388.12

4) CB - 201512 ColstripAdjs

1.02-05

1.02-06

Adjustment No. 1.02

Workpaper Ref. E-DDC-9

AVISTA UTILITIES

Kettle Falls
Reserve Balance and Amortization
State of Washington
December 1986 - December 2018

		Washington - Annual Amortization				
		Reserve Balance	Amortization (32 Years)	Cumulative Amortization	Accumulated Depreciation	Amortization (Remaining 14 Years)
	Dec 1986	(\$5,247,725)			(\$405,000)	
1	Dec 1987	(5,083,733)	(\$163,992)	(\$163,992)	(405,000)	
24	Dec 2010	(1,311,917)	(163,992)	(3,935,808)	(231,408)	28,932
25	Dec 2011	(1,147,925)	(163,992)	(4,099,800)	(202,476)	28,932
26	Dec 2012	(983,933)	(163,992)	(4,263,792)	(173,544)	28,932
27	Dec 2013	(819,941)	(163,992)	(4,427,784)	(144,612)	28,932
28	Dec 2014	(655,949)	(163,992)	(4,591,776)	(115,680)	28,932
29	Dec 2015	(491,957)	(163,992)	(4,755,768)	(86,748)	28,932
30	Dec 2016	(327,965)	(163,992)	(4,919,760)	(57,816)	28,932
31	Dec 2017	(163,973)	(163,992)	(5,083,752)	(28,884)	28,932
32	Dec 2018	0	(163,973)	(5,247,725)	0	28,884

		Washington - Test Year Monthly Amortization				
		Reserve Balance	Amortization (32 Years)	Cumulative Amortization	Accumulated Depreciation	Amortization (Remaining 14 Years)
	Jan/15	(642,283)	(13,666)	(4,605,442)	(113,269)	2,411
	Feb/15	(628,617)	(13,666)	(4,619,108)	(110,858)	2,411
	Mar/15	(614,951)	(13,666)	(4,632,774)	(108,447)	2,411
	Apr/15	(601,285)	(13,666)	(4,646,440)	(106,036)	2,411
	May/15	(587,619)	(13,666)	(4,660,106)	(103,625)	2,411
	Jun/15	(573,953)	(13,666)	(4,673,772)	(101,214)	2,411
	Jul/15	(560,287)	(13,666)	(4,687,438)	(98,803)	2,411
	Aug/15	(546,621)	(13,666)	(4,701,104)	(96,392)	2,411
	Sep/15	(532,955)	(13,666)	(4,714,770)	(93,981)	2,411
	Oct/15	(519,289)	(13,666)	(4,728,436)	(91,570)	2,411
	Nov/15	(505,623)	(13,666)	(4,742,102)	(89,159)	2,411
	Dec/15	(491,957)	(13,666)	(4,755,768)	(86,748)	2,411
Test Period Amortization			-\$163,992 + (\$2,411 x 12) =		(\$135,060)	
Amortization per ROO					(\$134,592)	
Adjustment					(\$468)	

-4,632,774
(50,960,514)
-4246709.5

Prep by: 1st Review: 

1.02-07

Adjustment No. 1.02

Workpaper Ref. E-DDC-9

AVISTA UTILITIES

	Disallowance	Cumulative Amortization	Accumulated Depreciation	Combined Accum Depr And Amort
Dec-14	\$5,247,725	\$4,591,776	\$115,680	4,707,456
Dec-15	5,247,725	\$4,755,768	\$86,748	4,842,516
Total	\$10,495,450	\$9,347,544	\$202,428	\$9,549,972
Divide by 2	÷ 2	÷ 2	÷ 2	÷ 2
Average	\$5,247,725	\$4,673,772	\$101,214	\$4,774,986
Jan/15	5,247,725	4,605,442	113,269	4,718,711
Feb/15	5,247,725	4,619,108	110,858	4,729,966
Mar/15	5,247,725	4,632,774	108,447	4,741,221
Apr/15	5,247,725	4,646,440	106,036	4,752,476
May/15	5,247,725	4,660,106	103,625	4,763,731
Jun/15	5,247,725	4,673,772	101,214	4,774,986
Jul/15	5,247,725	4,687,438	98,803	4,786,241
Aug/15	5,247,725	4,701,104	96,392	4,797,496
Sep/15	5,247,725	4,714,770	93,981	4,808,751
Oct/15	5,247,725	4,728,436	91,570	4,820,006
Nov/15	5,247,725	4,742,102	89,159	4,831,261
Total	\$62,972,700	\$56,085,264	\$1,214,568	\$57,299,832
Divide by 12	÷ 12	÷ 12	÷ 12	÷ 12
Average of Monthly Averages	\$5,247,725	\$4,673,772	\$101,214	\$4,774,986

Rate Base Adjustment

Disallowance
 Accum Depr & Amort
 Elim ADFIT on Disallowed Plt
 Net Rate Base Adjustment

(5,247,725)
 4,774,986 ✓
 191,456 ✓

(\$281,283)

Prep by: 1st Review:

1.02-08

Adjustment No. 1.02

Workpaper Ref. E-DDC-10

AVISTA UTILITIES

**Deferred FIT Associated with the
Kettle Falls Disallowance
State of Washington
1983 - 2018**

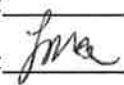
Disallowance	\$5,247,725
Tax Basis at 95%	\$4,985,339 (Reflects ITC basis reduction.)

Book Depreciation Rates		

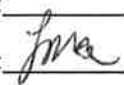
1983	1/35/12=	0.002381
1984-2017	1/35=	0.028571

Deferred taxes have been adjusted to a 35-year life.
(In service for 1 month.)

Year	Book Deprec. Rate	Book Deprec. Amount	Tax Deprec. Rate	Tax Deprec. Amount	Book-Tax Depreciation	Tax Rate	Deferred Tax Expense	Deferred Tax Balance
****	*****	*****	*****	*****	*****	*****	*****	*****
1983	0.002381	\$11,870	0.05	\$249,267	(\$237,397)	0.460000	\$109,203	(\$109,203)
1984	0.028571	142,436	0.10	498,534	(356,098)	0.460000	163,805	(273,008)
1985	0.028571	142,436	0.09	448,681	(306,245)	0.460000	140,873	(413,881)
1986	0.028571	142,436	0.08	398,827	(256,391)	0.460000	117,940	(531,821)
1987	0.028571	142,436	0.07	348,974	(206,538)	0.400000	82,615	(614,436)
1988	0.028571	142,436	0.07	348,974	(206,538)	0.340000	70,223	(684,659)
1989	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(737,932)
1990	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(791,205)
1991	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(844,478)
1992	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(897,751)
1993	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(952,590)
1994	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,007,429)
1995	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,062,268)
1996	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,117,107)
1997	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,171,946)
1998	0.028571	142,436	0	0	142,436	0.393355	-56,028	(1,115,918)
1999	0.028571	142,436	0	0	142,436	0.393355	-56,028	(1,059,890)
2000	0.028571	142,436	0	0	142,436	0.393355	-56,028	(1,003,862)
2001	0.028571	142,436	0	0	142,436	0.393355	-56,028	(947,834)
2002	0.028571	142,436	0	0	142,436	0.393355	-56,028	(891,806)
2003	0.028571	142,436	0	0	142,436	0.393355	-56,028	(835,778)
2004	0.028571	142,436	0	0	142,436	0.393355	-56,028	(779,750)
2005	0.028571	142,436	0	0	142,436	0.393355	-56,028	(723,722)
2006	0.028571	142,436	0	0	142,436	0.393355	-56,028	(667,694)
2007	0.028571	142,436	0	0	142,436	0.393355	-56,028	(611,666)
2008	0.028571	142,436	0	0	142,436	0.393355	-56,028	(555,638)
2009	0.028571	142,436	0	0	142,436	0.393355	-56,028	(499,610)
2010	0.028571	142,436	0	0	142,436	0.393355	-56,028	(443,582)
2011	0.028571	142,436	0	0	142,436	0.393355	-56,028	(387,554)
2012	0.028571	142,436	0	0	142,436	0.393355	-56,028	(331,526)
2013	0.028571	142,436	0	0	142,436	0.393355	-56,028	(275,498)
2014	0.028571	142,436	0	0	142,436	0.393355	-56,028	(219,470)
2015	0.028571	142,436	0	0	142,436	0.393355	-56,028	(163,442)
2016	0.028571	142,436	0	0	142,436	0.393355	-56,028	(107,414)
2017	0.028571	142,436	0	0	142,436	0.393355	-56,028	(51,386)
2018	0.026190	130,645	0	0	130,645	0.393355	-51,390	4
		4,985,339		4,985,337			-4	

Prep by:  1st Review: 

Date: 3/11/2016

Mgr. Review: 

1.02-09

Adjustment No. 1.02

Workpaper Ref. E-DDC-11

Avista Corporation
 Settlement Exchange Power (WNP3) Adjustment - Washington
 12 Months Ended 12/31/2015

	<u>Annual</u>
Normal amortization	\$2,450,030.76
Amount recorded for 12ME 12/31/2015	<u>2,450,030.76</u>
Adjustment	\$ -
Normal deferred FIT expense	\$440,304
Amount recorded for 12ME 12/31/2015	<u>440,304</u>
Adjustment	\$ -
 RATE BASE	
Production	\$79,626,000
Accum. amort. (AMA 2015)	-69,417,931
Deferred FIT (AMA 2015)	<u>-1,834,587</u>
Total Rate Year Rate Base	<u><u>\$8,373,482</u></u>

Adjustmer, 1.02

Worksheet Ref. E-DDC-12

GL Account Balance Ferc Account : '124900' , Accounting Period : '2015%'

Ferc Acct:124900 Service:ED Jurisdiction:WA	
Ferc Acct Desc:OTHER INVEST-WNP3 EXCHANGE POW	
Accounting Period	Beginning Balance Monthly Activity Ending Balance
201412	79,626,000.00 0.00 79,626,000.00
Sum: 0.00	
201501	79,626,000.00 0.00 79,626,000.00
201502	79,626,000.00 0.00 79,626,000.00
201503	79,626,000.00 0.00 79,626,000.00
201504	79,626,000.00 0.00 79,626,000.00
201505	79,626,000.00 0.00 79,626,000.00
201506	79,626,000.00 0.00 79,626,000.00
201507	79,626,000.00 0.00 79,626,000.00
201508	79,626,000.00 0.00 79,626,000.00
201509	79,626,000.00 0.00 79,626,000.00
201510	79,626,000.00 0.00 79,626,000.00
201511	79,626,000.00 0.00 79,626,000.00
201512	79,626,000.00 0.00 79,626,000.00

TOTAL	159,252,000
Divide by 2	-2
Beg/End Mo Avg	79,626,000
TOTAL	955,512,000
Divide by 12	+12
Ave Monthly Average	79,626,000

GL Account Balance Ferc Account : '124930' , Accounting Period : '2015%'

Ferc Acct:124930 Service:ED Jurisdiction:WA	
Ferc Acct Desc:OTHER INVEST-AMT WNP3 EXCHANGE	
Accounting Period	Beginning Balance Monthly Activity Ending Balance
201412	-67,988,746.37 -204,169.23 -2,450,030.76
201501	-68,192,915.60 -204,169.23 -68,397,084.83
201502	-68,397,084.83 -204,169.23 -68,601,254.06
201503	-68,601,254.06 -204,169.23 -68,805,423.29
201504	-68,805,423.29 -204,169.23 -69,009,592.52
201505	-69,009,592.52 -204,169.23 -69,213,761.75
201506	-69,213,761.75 -204,169.23 -69,417,930.98
201507	-69,417,930.98 -204,169.23 -69,622,100.21
201508	-69,622,100.21 -204,169.23 -69,826,269.44
201509	-69,826,269.44 -204,169.23 -70,030,438.67
201510	-70,030,438.67 -204,169.23 -70,234,607.90
201511	-70,234,607.90 -204,169.23 -70,438,777.13
201512	-70,438,777.13 -204,169.23 -70,642,946.36

TOTAL	(138,835,862)
Divide by 2	-2
Beg/End Mo Avg	(69,417,931)
TOTAL	(833,015,172)
Divide by 12	+12
Ave Monthly Average	(69,417,931)

GL Account Balance Ferc Account : '283120' , Accounting Period : '2015%'

Ferc Acct:283120 Service:ED Jurisdiction:WA	
Ferc Acct Desc:ADFIT WNP3	
Accounting Period	Beginning Balance Monthly Activity Ending Balance
201412	-2,091,431.00 36,692.00 -2,054,739.00
201501	-2,054,739.00 36,692.00 -2,018,047.00
201502	-2,018,047.00 36,692.00 -1,981,355.00
201503	-1,981,355.00 36,692.00 -1,944,663.00
201504	-1,944,663.00 36,692.00 -1,907,971.00
201505	-1,907,971.00 36,692.00 -1,871,279.00
201506	-1,871,279.00 36,692.00 -1,834,587.00
201507	-1,834,587.00 36,692.00 -1,797,895.00
201508	-1,797,895.00 36,692.00 -1,761,203.00
201509	-1,761,203.00 36,692.00 -1,724,511.00
201510	-1,724,511.00 36,692.00 -1,687,819.00
201511	-1,687,819.00 36,692.00 -1,651,127.00
201512	-1,651,127.00 36,692.00 -1,614,435.00

TOTAL	(3,669,174)
Divide by 2	-2
Beg/End Mo Avg	(1,834,587)
TOTAL	(22,015,044)
Divide by 12	+12
Ave Monthly Average	(1,834,587)

Prep by: *PT* 1st Review: *Jwa*
Date: 3/11/2016 Mgr. Review:

1.02-10

1.02-11

Adjustment No. 1.02

Workpaper Ref. E-DDC-13

Avista Utilities

Couer d' Alene Tribe Settlement - Past Storage Deferrals

WASHINGTON AMA RATE YEAR

		WASHINGTON		
<u>PERIOD</u>		Book Cost	Book A/D	Deferred Tax Bal
Dec	2014	1,553,548	(653,515)	(315,011)
Dec	2015	1,553,548	(805,633)	(261,770)
TOTAL		3,107,095	(1,459,148)	(576,781)
Divide by 2		÷2	÷2	÷2
Beg/End Mo Avg		1,553,548	(729,574)	(288,391)
Jan	2015	1,553,548	(666,191)	(310,575)
Feb	2015	1,553,548	(678,868)	(306,138)
Mar	2015	1,553,548	(691,544)	(301,701)
Apr	2015	1,553,548	(704,221)	(297,264)
May	2015	1,553,548	(716,897)	(292,828)
Jun	2015	1,553,548	(729,574)	(288,391)
Jul	2015	1,553,548	(742,250)	(283,954)
Aug	2015	1,553,548	(754,927)	(279,517)
Sep	2015	1,553,548	(767,604)	(275,080)
Oct	2015	1,553,548	(780,280)	(270,644)
Nov	2015	1,553,548	(792,957)	(266,207)
TOTAL		18,642,570	(8,754,888)	(3,460,689)
Divide by 12		÷12	÷12	÷12
Ave Monthly Average		1,553,548	(729,574)	(288,391)
Total 2016 AMA Rate Base		\$535,583 ✓		

Prep by: RA

1st Review: _____

Date: 3/11/2016

Mgr. Review: Jma

Adjustment 1.02

Workpaper Ref. E-DDC-14

1.02-12

WA Date	REGULATORY ASSET					
	1/2010	120	528	120	528	120
	Total Regulatory Asset - Beginning Balance	Monthly Entry Regulatory Asset	Total Monthly Amortization Expense (Benefit)	Accumulated Amortization	Regulatory Asset - Ending Balance	ADFIT - Monthly Entry
DR (CR)	182382 ED WA	182382 ED WA	407382 ED WA	182382 ED WA	186382 ED ID	283382 ED ID
12/1/2009	1,553,547.51				1,553,547.51	(543,741.63)
12/31/2009	1,553,547.51				1,553,547.51	(543,741.63)
1/31/2015	900,032.65	(12,676.52)	12,676.52	(666,191.38)	887,356.13	4,436.78
2/28/2015	887,356.13	(12,676.52)	12,676.52	(678,867.90)	874,679.61	4,436.78
3/31/2015	874,679.61	(12,676.52)	12,676.52	(691,544.41)	862,003.10	4,436.78
4/30/2015	862,003.10	(12,676.52)	12,676.52	(704,220.93)	849,326.58	4,436.78
5/31/2015	849,326.58	(12,676.52)	12,676.52	(716,897.44)	836,650.07	4,436.78
6/30/2015	836,650.07	(12,676.52)	12,676.52	(729,573.96)	823,973.55	4,436.78
7/31/2015	823,973.55	(12,676.52)	12,676.52	(742,250.48)	811,297.03	4,436.78
8/31/2015	811,297.03	(12,676.52)	12,676.52	(754,926.99)	798,620.52	4,436.78
9/30/2015	798,620.52	(12,676.52)	12,676.52	(767,603.51)	785,944.00	4,436.78
10/31/2015	785,944.00	(12,676.52)	12,676.52	(780,280.03)	773,267.48	4,436.78
11/30/2015	773,267.48	(12,676.52)	12,676.52	(792,956.54)	760,590.97	4,436.78
12/31/2015	760,590.97	(12,676.52)	12,676.52	(805,633.06)	747,914.45	4,436.78
	1,553,547.51	(1,553,547.51)				543,741.63

Prep by: CS 1st Review: Jma
 Date: 3/1/2016 Mgr. Review: Jma

1-02-13

Adjustment No. 102

Workpaper Ref. E-DDC-15

Avista UtilitiesCouer d' Alene Tribe Settlement - 4e (CDR Fund) Deferral
WASHINGTON AMA RATE YEAR

		WASHINGTON		
<u>PERIOD</u>		Book Cost	Book A/D	Deferred Tax Bal
Dec	2014	112,735	(47,267)	0
Dec	2015	112,735	(58,332)	0
TOTAL		225,470	(105,598)	0
Divide by 2		÷2	÷2	÷2
Beg/End Mo Avg		112,735	(52,799)	0
Jan	2015	112,735	(48,189)	0
Feb	2015	112,735	(49,111)	0
Mar	2015	112,735	(50,033)	0
Apr	2015	112,735	(50,955)	0
May	2015	112,735	(51,877)	0
Jun	2015	112,735	(52,799)	0
Jul	2015	112,735	(53,721)	0
Aug	2015	112,735	(54,643)	0
Sep	2015	112,735	(55,565)	0
Oct	2015	112,735	(56,488)	0
Nov	2015	112,735	(57,410)	0
TOTAL		1,352,820	(633,590)	0
Divide by 12		÷12	÷12	÷12
Ave Monthly Average		112,735	(52,799) ✓	0
Total 2015 AMA Rate Base		\$59,936 ✓		

Note: During the IRS audit of the 2008-2009 tax return in late 2012, the Company agreed to expense the same for tax as for book, therefore, no ADFIT is required.

Prep by: 

1st Review: _____

REGULATORY ASSET									
2009 P/T ratio	64.42%								
WA	Total	595	5.00%	120					
Date	Monthly Deferral of costs Expense (Benefit)	Total Monthly Amortization Expense (Benefit)	Monthly Interest Expense (Benefit)	Accumulated Deferral Asset	Monthly Entry Regulatory Asset	Accumulated Amortization	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit) (1)	DFIT - Nonoperating Expense (Benefit)
DR (CR)	407/424 ED WA	407/324 ED WA	419/324 ED WA		182/324 ED WA		182/324 ED WA	410/100 ED WA	410/200 ZZ ZZ
10/31/2009	(10,736.67)		(26,841.67)	10,736.67	37,578.34		37,578.34		
11/30/2009	(10,736.67)		(26,841.67)	21,473.34	37,578.34		75,156.68		
12/31/2009	(10,736.67)		(26,841.67)	32,210.01	37,578.34		112,735.02		
12/31/2014		922.09			(922.09)	(47,266.60)	65,468.41		
1/31/2015		922.09			(922.09)	(48,188.69)	64,546.32		
2/28/2015		922.09			(922.09)	(49,110.78)	63,624.23		
3/31/2015		922.09			(922.09)	(50,032.87)	62,702.14		
4/30/2015		922.09			(922.09)	(50,954.96)	61,780.05		
5/31/2015		922.09			(922.09)	(51,877.05)	60,857.96		
6/30/2015		922.09			(922.09)	(52,799.14)	59,935.87		
7/31/2015		922.09			(922.09)	(53,721.24)	59,013.78		
8/31/2015		922.09			(922.09)	(54,643.33)	58,091.69		
9/30/2015		922.09			(922.09)	(55,565.42)	57,169.60		
10/31/2015		922.09			(922.09)	(56,487.51)	56,247.51		
11/30/2015		922.09			(922.09)	(57,409.60)	55,325.42		
12/31/2015		922.09			(922.09)	(58,331.69)	54,403.33		
	(32,210.01)	112,735.02	(80,525.01)		0.00				
Test Period Expense		11,065.08							

1.02-14

Prep by: LL 1st Review: JMRDate: 3/11/2016 Mgr. Review: JMR

1.02-15

Adjustment No. 1.02

Workpaper Ref. E_DDC-17

Avista Utilites
Spokane River Relicensing - Capital Costs Deferrals
WASHINGTON AMA RATE YEAR

<u>PERIOD</u>		WASHINGTON		
		Book Cost	Book A/D	Deferred Tax Bal
Dec	2014	743,189	(311,625)	(151,047)
Dec	2015	743,189	(384,566)	(125,518)
TOTAL		1,486,377	(696,191)	(276,565)
Divide by 2		÷2	÷2	÷2
Beg/End Mo Avg		743,189	(348,096)	(138,283)
Jan	2015	743,189	(317,704)	(148,920)
Feb	2015	743,189	(323,782)	(146,792)
Mar	2015	743,189	(329,860)	(144,665)
Apr	2015	743,189	(335,939)	(142,537)
May	2015	743,189	(342,017)	(140,410)
Jun	2015	743,189	(348,096)	(138,283)
Jul	2015	743,189	(354,174)	(136,155)
Aug	2015	743,189	(360,252)	(134,028)
Sep	2015	743,189	(366,331)	(131,900)
Oct	2015	743,189	(372,409)	(129,773)
Nov	2015	743,189	(378,487)	(127,645)
TOTAL		8,918,264	(4,177,146)	(1,659,391)
Divide by 12		÷12	÷12	÷12
Ave Monthly Average		743,189	(348,096) ✓	(138,283) ✓

Total Sept 2015 AMA Rate Base

\$256,811

Prep by:  1st Review: _____

1.02

Adjustment:

Worksheet Ref. E-DDC-18

1.02-16

2009 P/T ratio		REGULATORY ASSET										
WA	54.59% Total	593 5.00%		Months to Amortize		120						
Date	Monthly Deferral of Fixed Asset Amortization Expense (Benefit)	Total Monthly Amortization Expense (Benefit)	Monthly Interest Expense (Benefit)	Accumulated Deferral Asset	Interest rate	Monthly Entry Regulatory Asset	Accumulated Amortization	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit)	DFIT - Nonoperating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance
DR (CR)	407422 ED WA	407322 ED WA	419322 ED WA	182322 ED WA		182322 ED WA		182322 ED WA	410100 ED WA	410200 ZZ ZZ	283322 ED WA	283322 ED WA
Deferral												
12/31/2009	(30,989.86)		(77,463.52)	201,315.82		108,453.37		743,188.64	10,846.45	27,112.23	(37,958.68)	(260,116.03)
12/31/2014		6,078.36		200,062.55		(6,078.36)	(311,625.38)	431,563.25	(2,127.42)	-	2,127.42	(151,047.14)
1/31/2015		6,078.36		200,062.55		(6,078.36)	(317,703.74)	425,484.90	(2,127.42)	-	2,127.42	(148,919.71)
2/28/2015		6,078.36		200,062.55		(6,078.36)	(323,782.09)	419,406.54	(2,127.42)	-	2,127.42	(146,792.29)
3/31/2015		6,078.36		200,062.55		(6,078.36)	(329,860.45)	413,328.19	(2,127.42)	-	2,127.42	(144,664.87)
4/30/2015		6,078.36		200,062.55		(6,078.36)	(335,938.80)	407,249.83	(2,127.42)	-	2,127.42	(142,537.44)
5/31/2015		6,078.36		200,062.55		(6,078.36)	(342,017.16)	401,171.48	(2,127.42)	-	2,127.42	(140,410.02)
6/30/2015		6,078.36		200,062.55		(6,078.36)	(348,095.51)	395,093.12	(2,127.42)	-	2,127.42	(138,282.59)
7/31/2015		6,078.36		200,062.55		(6,078.36)	(354,173.87)	389,014.76	(2,127.42)	-	2,127.42	(136,155.17)
8/31/2015		6,078.36		200,062.55		(6,078.36)	(360,252.23)	382,936.41	(2,127.42)	-	2,127.42	(134,027.74)
9/30/2015		6,078.36		200,062.55		(6,078.36)	(366,330.58)	376,858.05	(2,127.42)	-	2,127.42	(131,900.32)
10/31/2015		6,078.36		200,062.55		(6,078.36)	(372,408.94)	370,779.70	(2,127.42)	-	2,127.42	(129,772.89)
11/30/2015		6,078.36		200,062.55		(6,078.36)	(378,487.29)	364,701.34	(2,127.42)	-	2,127.42	(127,645.47)
12/31/2015		6,078.36		200,062.55		(6,078.36)	(384,565.65)	358,622.99	(2,127.42)	-	2,127.42	(125,518.05)
	(201,315.82)	743,188.64	(541,872.82)			(0.00)		(189,655.49)	(2,127.42)	189,655.49	(0.00)	

Prep by: CS 1st Review: Jma
Date: 3/11/2016 Mgr. Review:

Avista Utilites
Spokane River Relicensing - PM&E Deferral
WASHINGTON AMA RATE YEAR

		WASHINGTON		
<u>PERIOD</u>		Book Cost	Book A/D	Deferred Tax Bal
Dec	2014	471,914	(197,877)	(95,913)
Dec	2015	471,914	(244,193)	(79,702)
TOTAL		943,827	(442,071)	(175,615)
Divide by 2		÷2	÷2	÷2
Beg/End Mo Avg		471,914	(221,035)	(87,807)
Jan	2015	471,914	(201,737)	(94,562)
Feb	2015	471,914	(205,597)	(93,211)
Mar	2015	471,914	(209,456)	(91,860)
Apr	2015	471,914	(213,316)	(90,509)
May	2015	471,914	(217,176)	(89,158)
Jun	2015	471,914	(221,035)	(87,807)
Jul	2015	471,914	(224,895)	(86,456)
Aug	2015	471,914	(228,755)	(85,106)
Sep	2015	471,914	(232,614)	(83,755)
Oct	2015	471,914	(236,474)	(82,404)
Nov	2015	471,914	(240,334)	(81,053)
TOTAL		5,662,964	(2,652,426)	(1,053,689)
Divide by 12		÷12	÷12	÷12
Ave Monthly Average		471,914	(221,035)	(87,807)
Total 2015 AMA Rate Base		\$163,071		

Prep by:  1st Review: _____

Adjustment: 1.02

Worksheet Ref. E-DDC-20

2009 P/T ratio WA	64.59% Total	REGULATORY ASSET					120	593	5.00%	REGULATORY ASSET					120
		Monthly Deferral of costs Expense (Benefit)	Total Monthly Amortization Expense (Benefit)	Monthly Interest Expense (Benefit)	Monthly Entry Regulatory Asset	Accumulated Amortization				Regulatory Asset - Balance	DFIT - Operating Expense (Benefit)	DFIT - Nonoperating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance	
DR (CR)	184997 ZZ ZZ 184998 ZZ ZZ	537000 ED WA	419323 ED WA	182323 ED WA	182323 ED WA	182323 ED WA	182323 ED WA	410100 ED WA	410200 ZZ ZZ	283323 ED WA	283323 ED WA	283323 ED WA	283323 ED WA	283323 ED WA	283323 ED WA
1/31/2010	(28,504.54)			(59.38)	28,563.92	(197,877.47)	471,913.70	9,976.59	20.78	(9,997.37)	(155,169.80)				
12/31/2014		3,859.67	3,859.67		(3,859.67)	(197,877.47)	274,036.23	(1,350.88)	-	1,350.88	(95,912.68)				
1/31/2015		3,859.67	3,859.67		(3,859.67)	(201,737.14)	270,176.56	(1,350.88)	-	1,350.88	(94,561.80)				
2/28/2015		3,859.67	3,859.67		(3,859.67)	(205,596.80)	266,316.90	(1,350.88)	-	1,350.88	(93,210.91)				
3/31/2015		3,859.67	3,859.67		(3,859.67)	(209,456.47)	262,457.23	(1,350.88)	-	1,350.88	(91,860.03)				
4/30/2015		3,859.67	3,859.67		(3,859.67)	(213,316.13)	258,597.57	(1,350.88)	-	1,350.88	(90,509.15)				
5/31/2015		3,859.67	3,859.67		(3,859.67)	(217,175.80)	254,737.90	(1,350.88)	-	1,350.88	(89,158.27)				
6/30/2015		3,859.67	3,859.67		(3,859.67)	(221,035.46)	250,878.24	(1,350.88)	-	1,350.88	(87,807.38)				
7/31/2015		3,859.67	3,859.67		(3,859.67)	(224,895.13)	247,018.57	(1,350.88)	-	1,350.88	(86,456.50)				
8/31/2015		3,859.67	3,859.67		(3,859.67)	(228,754.79)	243,158.91	(1,350.88)	-	1,350.88	(85,105.62)				
9/30/2015		3,859.67	3,859.67		(3,859.67)	(232,614.46)	239,299.24	(1,350.88)	-	1,350.88	(83,754.73)				
10/31/2015		3,859.67	3,859.67		(3,859.67)	(236,474.12)	235,439.58	(1,350.88)	-	1,350.88	(82,403.85)				
11/30/2015		3,859.67	3,859.67		(3,859.67)	(240,333.79)	231,579.91	(1,350.88)	-	1,350.88	(81,052.97)				
12/31/2015	(468,587.15)	471,913.70	3,859.67	(3,326.55)	(3,859.67)	(244,193.46)	227,720.24	(1,164.29)	1,164.29	(0.00)	(79,702.09)				

1.02-18

Prep by: Ue 1st Review: Jmcs
 Date: 3/11/2016 Mgr. Review: Jmcs

Avista Utilites
Montana Settlement Lease Payment
Washington AMA Rate Year

<u>PERIOD</u>		WASHINGTON	
		Deferred Balance	Deferred Tax Bal
Dec	2014	1,353,216	(473,626)
Dec	2015	676,584	(236,804)
TOTAL		2,029,800	(710,430)
Divide by 2		÷2	÷2
Beg/End Mo Avg		1,014,900	(355,215)
Jan	2015	1,296,830	(453,891)
Feb	2015	1,240,444	(434,155)
Mar	2015	1,184,058	(414,420)
Apr	2015	1,127,672	(394,685)
May	2015	1,071,286	(374,950)
Jun	2015	1,014,900	(355,215)
Jul	2015	958,514	(335,480)
Aug	2015	902,128	(315,745)
Sep	2015	845,742	(296,010)
Oct	2015	789,356	(276,275)
Nov	2015	732,970	(256,540)
TOTAL		12,178,801	(4,262,580)
Divide by 12		÷12	÷12
Ave Monthly Average		1,014,900	(355,215)

Total 2015 AMA Rate Base

\$659,685 ✓

Annual Expense

Test Year:

2015 Annual Payment

(Dec 31, 2015 Expense)

Amortization of Deferral

	TOTAL	WA	ID
2015 Annual Payment	\$ 4,697,415	\$ 3,039,697	\$ 1,657,718
(Dec 31, 2015 Expense)	1,037,316	676,632	360,684
Total Dec 2015 Annual Expense	\$ 5,734,731	\$3,716,329	\$ 2,018,402

Both the Annual Payment and Amortization Expense are booked to Account 540100.

1.02-20
Adjustment No. 1.02

Workpaper Ref. E-DDC-22

Avista Utilites
Montana Settlement Lease Payment
Annual Expense

Rent		CPI		WA		ID			
Year	Payment Date	Base Rent	Annual Average Index	Annual Rent	Allocation	Allocation	WA Rent	ID Rent	
2007	February 2008	\$ 4,000,000	1	\$ 4,000,000	65.83%	34.17%	\$ 2,633,200	\$ 1,366,800	
2008	February 2009	\$ 4,000,000	1.0428	\$ 4,171,200	64.59%	35.41%	\$ 2,694,178	\$ 1,477,022	
2009	February 2010	\$ 4,000,000	1.0431	\$ 4,172,400	64.42%	35.58%	\$ 2,687,860	\$ 1,484,540	
2010	February 2011	\$ 4,000,000	1.0705	\$ 4,282,000	64.87%	35.13%	\$ 2,777,733	\$ 1,504,267	
2011	February 2012	\$ 4,000,000	1.0880	\$ 4,352,000	65.16%	34.84%	\$ 2,835,763	\$ 1,516,237	
2012	February 2013	\$ 4,000,000	1.1206	\$ 4,482,400	65.24%	34.76%	\$ 2,924,318	\$ 1,558,082	
2013	February 2014	\$ 4,000,000	1.1542	\$ 4,616,800	65.01%	34.99%	\$ 3,001,382	\$ 1,615,418	
2014	February 2015	\$ 4,000,000	1.1888	\$ 4,755,200	65.19%	34.81%	\$ 3,099,915	\$ 1,655,285	
2015	February 2016	\$ 4,000,000	1.2245	\$ 4,898,000	64.71%	35.29%	\$ 3,169,496	\$ 1,728,504	
2016	February 2017	\$ 4,000,000	1.2612	\$ 5,044,800	64.71%	35.29%	\$ 3,264,490	\$ 1,780,310	
							<u>\$ 29,088,335</u>	<u>\$ 15,686,465</u>	

Note:
Future year CPI's are increased by 3%.

Prep by:  1st Review: _____

1.02-21

Adjustment No. 1.02

Workpaper Ref. E-DDC-23

Avista Utilities
Montana Settlement Lease Payment
Washington Deferred Payments at 12/31/08 and Amortization

The interest rate is the Company's weighted cost of debt (7.840% @ 12/31/07), updated semi-annually, and compounded semi-annually.

The rate is applied to the average of the beginning and ending month balance, net of deferred federal income taxes.

Payment Month	Beg Bal	Payment/Deferral	Interest	End Bal
Jan-08 \$	-		\$ -	\$ -
Feb-08	-	2,633,200	11,182	2,644,382
Mar-08	2,644,382		11,182	2,655,564
Apr-08	2,655,564		11,182	2,666,746
May-08	2,666,746		11,182	2,677,928
Jun-08	2,677,928		11,182	2,689,110
Jul-08	2,689,110		9,734	2,698,844
Aug-08	2,698,844		9,734	2,708,578
Sep-08	2,708,578		9,734	2,718,312
Oct-08	2,718,312		9,734	2,728,046
Nov-08	2,728,046		(9,216)	2,718,830
Dec-08 \$	2,718,830			\$ 2,718,830

January 1, 2009 Deferral of Feb. 2008 Payment, including interest	\$ 2,718,830
January 1, 2009 Deferral of Feb. 2009 Payment	2,694,178
Total Deferral Balance	\$ 5,413,008
Amortization Period	8
Annual Amortization	\$ 676,626
Monthly Amortization	\$ 56,386

	TOTAL	WA	ID
	100.00%	65.83%	34.17%
Payments:			
Feb-08 \$	4,000,000	\$ 2,633,200	\$ 1,366,800

	TOTAL	WA	ID
	100.00%	64.59%	35.41%
Feb-09 \$	4,171,200	\$ 2,694,178	\$ 1,477,022

		Ending Balance
Year 1	2009	4,736,376
Year 2	2010	4,059,744
Year 3	2011	3,383,112
Year 4	2012	2,706,480
Year 5	2013	2,029,848
Year 6	2014	1,353,216
Year 7	2015	676,584
Year 8	2016	(48)

Prep by: 4

1st Review: _____

1.02-22
Adjustment No. 102

Workpaper Ref. E-DDC-23

	Beginning	Amortization	Ending
Dec-14	1,409,602	56,386	1,353,216
Jan-15	1,353,216	56,386	1,296,830
Feb-15	1,296,830	56,386	1,240,444
Mar-15	1,240,444	56,386	1,184,058
Apr-15	1,184,058	56,386	1,127,672
May-15	1,127,672	56,386	1,071,286
Jun-15	1,071,286	56,386	1,014,900
Jul-15	1,014,900	56,386	958,514
Aug-15	958,514	56,386	902,128
Sep-15	902,128	56,386	845,742
Oct-15	845,742	56,386	789,356
Nov-15	789,356	56,386	732,970
Dec-15	732,970	56,386	676,584 16

1.02-23

Adjustment No. 107

Workpaper Ref. E-DDC-25

Avista Utilities
Lancaster Settlement Deferred Balance
Washington AMA Rate Year

<u>PERIOD</u>		WASHINGTON	
		Deferred Balance	Deferred Tax Bal
Dec	2014	1,246,667	(436,333)
Dec	2015	0	0
TOTAL		1,246,667	(436,333)
Divide by 2		÷2	÷2
Beg/End Mo Avg		623,334	(218,167)
Jan	2015	1,133,334	(396,667)
Feb	2015	1,020,000	(357,000)
Mar	2015	906,667	(317,333)
Apr	2015	793,334	(277,667)
May	2015	680,000	(238,000)
Jun	2015	566,667	(198,333)
Jul	2015	453,334	(158,667)
Aug	2015	340,000	(119,000)
Sep	2015	226,667	(79,333)
Oct	2015	113,334	(39,667)
Nov	2015	0	(0)
TOTAL		6,856,671	(2,399,835)
Divide by 12		÷12	÷12
Ave Monthly Average		571,389	(199,986)
Total 2015 AMA Rate Base		\$371,403	

Prep by: AS

1st Review: _____

Date: 3/11/2016

Mgr. Review: Jma

AVISTA UTILITIES
LANCASTER
AMORTIZATION

1.02-24
Adjustment No. 6.01

Workpaper Ref. E-DDC-26

	WASHINGTON							
	Deferral				ADFIT			
	Deferral	Interest	Amortization	Balance	Deferral	Interest	Amortization	Balance
Jan-10	1,219,688	1,850		1,221,538	(426,891)	(648)		(427,538)
Feb-10	1,225,526	5,559		2,452,624	(428,934)	(1,946)		(858,418)
Mar-10	1,319,479	9,420		3,781,523	(461,818)	(3,297)		(1,323,533)
Apr-10	1,508,183	13,709		5,303,415	(527,864)	(4,798)		(1,856,195)
May-10	1,471,714	18,230		6,793,359	(515,100)	(6,380)		(2,377,676)
Jun-10	878,416	21,795		7,693,570	(307,446)	(7,628)		(2,692,749)
Jul-10	(147,833)	24,497		7,570,233	51,742	(8,574)	-	(2,649,582)
Aug-10				7,570,233	-	-	-	(2,649,582)
Sep-10	(770,233)			6,800,000	269,582	-	-	(2,380,000)
Oct-10				6,800,000		-	-	(2,380,000)
Nov-10				6,800,000		-	-	(2,380,000)
Sep-14			(113,333)	1,586,667			39,667	(555,333)
Oct-14			(113,333)	1,473,334			39,667	(515,667)
Nov-14			(113,333)	1,360,000			39,667	(476,000)
Dec-14			(113,333)	1,246,667			39,667	(436,333)
Jan-15			(113,333)	1,133,334			39,667	(396,667)
Feb-15			(113,333)	1,020,000			39,667	(357,000)
Mar-15			(113,333)	906,667			39,667	(317,333)
Apr-15			(113,333)	793,334			39,667	(277,667)
May-15			(113,333)	680,000			39,667	(238,000)
Jun-15			(113,333)	566,667			39,667	(198,333)
Jul-15			(113,333)	453,334			39,667	(158,667)
Aug-15			(113,333)	340,000			39,667	(119,000)
Sep-15			(113,333)	226,667			39,667	(79,333)
Oct-15			(113,333)	113,334			39,667	(39,667)
Nov-15			(113,333)	0			39,667	(0)
	6,704,940	95,060	(6,800,000)		(2,346,729)	(33,271)	2,380,000	

Prep by: RB

1st Review: Jma

1.02-25
Adjustment No. 1.02

Worksheet Ref: E-DDC-27

AVISTA UTILITIES
RATE BASE ADJUSTMENT - CUSTOMER ADVANCES
TWELVE MONTHS ENDED DECEMBER 31, 2015

CALCULATION OF AVERAGE OF MONTHLY AVERAGES:

		TOTAL			ELECTRIC			TOTAL			GAS		
		Customer Advance Bal			EDWA Wash		EDID Idaho	Customer Advance Bal			GDWA Wash		GDID Idaho
PERIOD		252000		252000	252000		252000	252000		252000	252000		252000
TOTAL Divide by 2 Beg/End Mo Avg	Dec 2014	(1,783,277)		(448,462)	(1,334,815)			(77,864)		(11,804)	(66,060)		
	Dec 2015	(2,080,228)		(544,315)	(1,535,913)			(81,232)		(11,804)	(69,428)		
		(3,863,505)		(992,777)	(2,870,728)			(159,096)		(23,608)	(135,488)		
		+2		+2	+2			+2		+2	+2		
		(1,931,753)		(496,389)	(1,435,364)			(79,548)		(11,804)	(67,744)		
	Jan 2015	(1,789,029)		(446,882)	(1,342,147)			(81,232)		(11,804)	(69,428)		
	Feb 2015	(1,781,696)		(446,882)	(1,334,814)			(81,232)		(11,804)	(69,428)		
	Mar 2015	(1,764,231)		(446,493)	(1,317,738)			(81,232)		(11,804)	(69,428)		
	Apr 2015	(1,811,185)		(480,795)	(1,330,390)			(81,232)		(11,804)	(69,428)		
	May 2015	(1,789,222)		(460,752)	(1,328,470)			(81,232)		(11,804)	(69,428)		
	Jun 2015	(1,811,048)		(447,027)	(1,364,021)			(81,232)		(11,804)	(69,428)		
	Jul 2015	(1,838,250)		(461,231)	(1,377,019)			(81,232)		(11,804)	(69,428)		
	Aug 2015	(1,891,674)		(510,611)	(1,381,063)			(81,232)		(11,804)	(69,428)		
	Sep 2015	(2,041,807)		(527,559)	(1,514,248)			(81,232)		(11,804)	(69,428)		
	Oct 2015	(2,038,155)		(561,459)	(1,476,696)			(81,232)		(11,804)	(69,428)		
	Nov 2015	(2,036,784)		(565,378)	(1,471,406)			(81,232)		(11,804)	(69,428)		
	TOTAL	(22,524,834)		(5,851,458)	(16,673,376)			(973,100)		(141,648)	(831,452)		
	Divide by 12	+12		+12	+12			+12		+12	+12		
	Ave Monthly Average	(1,877,070)		(487,622)	(1,389,448)			(81,092)		(11,804)	(69,288)		

		TOTAL		ELECTRIC		GAS	
PERIOD		Customer Advance Bal 252000		Wash 252000	Idaho 252000	Wash 252000	Idaho 252000
	Dec 2014		0				
	Dec 2015		(227)				
TOTAL			(227)				
Divide by 2			+2				
Beg/End Mo Avg			(114)				
	Jan 2015		0				
	Feb 2015		0				
	Mar 2015		0				
	Apr 2015		200				
	May 2015		(1)				
	Jun 2015		62				
	Jul 2015		0				
	Aug 2015		(2,285)				
	Sep 2015		(270)				
	Oct 2015		(1,270)				
	Nov 2015		0				
TOTAL			(3,678)				
Divide by 12			+12				
Ave Monthly Average			(307)	See allocation of unassigned customer advances worksheet.			
			(267)	(123)	(69)	(49)	(26)

ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES:

WWP Elec		Distribution		Unassigned Advances
		Plant	Percentage	
	WA	895,052,239	39.99%	(123)
	ID	502,290,321	22.44%	(69)
WWP Gas	WA	360,612,229	16.11%	(49)
	ID	186,028,679	8.31%	(26)
WPNG Gas	OR	294,121,757	13.14%	(40)
TOTAL		2,238,105,225	100.0%	(307)

RECAP

Account Number	TOTAL	ELECTRIC		GAS	
		Washington	Idaho	Washington	Idaho
252000 CDAA	(267)	(123)	(69)	(49)	(26)
252000 ED	(1,877,070)	(487,622)	(1,389,448)		
252000 GD	(81,092)			(11,804)	(69,288)
TOTALS	(\$1,958,429)	(\$487,745)	(\$1,389,517)	(\$11,853)	(\$69,314)

Prep by:  1st Review:

Date: 3/11/2016

Mgr. Review: 

1.02-26

Adjustment No. 1.01

Workpaper Ref. E-DDC-28

GL Account Balance Ferc Account : '252%', Accounting Period : '201501 - 201512'

Ferc Acct:252000 Service:ED Jurisdiction:ID			
Ferc Acct Desc: CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201501	-1,334,814.63	(7,332.00)	-1,342,146.63
201502	-1,342,146.63	7,333.00	-1,334,813.63
201503	-1,334,813.63	17,076.00	-1,317,737.63
201504	-1,317,737.63	(12,652.16)	-1,330,389.79
201505	-1,330,389.79	1,920.00	-1,328,469.79
201506	-1,328,469.79	(35,551.00)	-1,364,020.79
201507	-1,364,020.79	(12,998.00)	-1,377,018.79
201508	-1,377,018.79	(4,044.40)	-1,381,063.19
201509	-1,381,063.19	(133,185.00)	-1,514,248.19
201510	-1,514,248.19	37,552.00	-1,476,696.19
201511	-1,476,696.19	5,290.00	-1,471,406.19
201512	-1,471,406.19	(64,507.00)	-1,535,913.19
			-201,098.56

GL Account Balance Ferc Account : '252%', Accounting Period : '201501 - 201512'

Ferc Acct:252000 Service:ED Jurisdiction:WA			
Ferc Acct Desc: CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201501	-448,461.50	1,580.00	-446,881.50
201502	-446,881.50	-	-446,881.50
201503	-446,881.50	389.00	-446,492.50
201504	-446,492.50	(34,302.00)	-480,794.50
201505	-480,794.50	20,043.00	-460,751.50
201506	-460,751.50	13,725.00	-447,026.50
201507	-447,026.50	(14,204.00)	-461,230.50
201508	-461,230.50	(49,380.00)	-510,610.50
201509	-510,610.50	(16,948.00)	-527,558.50
201510	-527,558.50	(33,900.00)	-561,458.50
201511	-561,458.50	(3,919.00)	-565,377.50
201512	-565,377.50	21,063.00	-544,314.50
			-95,853.00

GL Account Balance Ferc Account : '252%', Accounting Period : '201501 - 201512'

Ferc Acct:252000 Service:GD Jurisdiction:ID			
Ferc Acct Desc: CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201501	-66,059.73	0.00	-69,427.73
201502	-69,427.73	0.00	-69,427.73
201503	-69,427.73	0.00	-69,427.73
201504	-69,427.73	0.00	-69,427.73
201505	-69,427.73	0.00	-69,427.73
201506	-69,427.73	0.00	-69,427.73
201507	-69,427.73	0.00	-69,427.73
201508	-69,427.73	0.00	-69,427.73
201509	-69,427.73	0.00	-69,427.73
201510	-69,427.73	0.00	-69,427.73
201511	-69,427.73	0.00	-69,427.73
201512	-69,427.73	0.00	-69,427.73
			0.00

GL Account Balance Ferc Account : '252%', Accounting Period : '201501 - 201512'

Ferc Acct:252000 Service:GD Jurisdiction:WA			
Ferc Acct Desc: CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201501	-11,804.07	0.00	-11,804.07
201502	-11,804.07	0.00	-11,804.07
201503	-11,804.07	0.00	-11,804.07
201504	-11,804.07	0.00	-11,804.07
201505	-11,804.07	0.00	-11,804.07
201506	-11,804.07	0.00	-11,804.07
201507	-11,804.07	0.00	-11,804.07
201508	-11,804.07	0.00	-11,804.07
201509	-11,804.07	0.00	-11,804.07
201510	-11,804.07	0.00	-11,804.07
201511	-11,804.07	0.00	-11,804.07
201512	-11,804.07	0.00	-11,804.07
			0.00

GL Account Balance Ferc Account : '252%', Accounting Period : '201501 - 201512'

Ferc Acct:252000 Service:CD Jurisdiction:AA			
Ferc Acct Desc: CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201501	0.00	-	0.00
201502	0.00	-	0.00
201503	0.00	-	0.00
201504	0.00	200.00	200.00
201505	200.00	(200.67)	-0.67
201506	-0.67	62.27	61.60
201507	61.60	(61.60)	0.00
201508	0.00	(2,285.03)	-2,285.03
201509	-2,285.03	2,015.03	-270.00
201510	-270.00	(1,000.00)	-1,270.00
201511	-1,270.00	1,270.00	0.00
201512	0.00	(227.21)	-227.21
			-227.21

AVISTA UTILITIES
Washington Customer Deposits

Date	No. of Accounts	Deposits Held
12/31/2014	11,778	2,602,381.05
1/31/2015	10,808	2,392,609.87
2/28/2015	10,358	2,368,826.41
3/31/2015	10,178	2,403,791.85
4/30/2015	9,717	2,366,302.46
5/31/2015	9,259	2,306,709.72
6/30/2015	8,875	2,186,568.03
7/31/2015	8,622	2,125,924.15
8/31/2015	8,369	2,076,213.79
9/30/2015	8,353	2,052,661.56
10/31/2015	8,403	2,052,437.63
11/30/2015	8,241	2,049,066.79
12/31/2015	8,013	2,020,648.77

(Dec 2014 + Dec 2015) / 2 \$2,311,514.91

AMA Deposits \$2,224,385.60

Allocate WA Deposits to Service (1):

WA Electric	78.744%	<u>\$1,751,570.19</u>
WA Gas	21.256%	<u>\$472,815.40</u>
TOTAL		<u>\$2,224,385.60</u>

For Commission Basis Historical 2015 Rate	
Int. Rate Per WAC for 2015	Allocate to Service:
0.16%	\$2,802.51
0.16%	\$756.50
	<u>\$3,559.02</u>

(1) Allocation based on Allocation Factor 9 from Results of Operations Report G-ALL-12A.
This allocation factor provides similar electric/gas assignment as the Sales Revenue analysis
used in prior cases, without the necessity of developing a separate allocator.

1.02-28

[Home](#) > [Regulated Industries](#) > [Utilities](#) > [Energy](#) > [Customer Deposit Interest Rates](#)

Customer Deposit Interest Rates

Commission rules set the customer deposit interest rate at the level of the one-year Treasury Constant Maturity, as calculated by the U.S. Treasury and published in the Federal Reserve's Statistical Release H.15.

Telephone and Water Companies

As of Jan. 1, the interest rate that telephone and water companies must pay on the deposits they hold for their customers is .15 percent.

For each calendar year, telephone and water company rules use the rate as of Nov. 15 of the previous year. Because Nov. 15, 2014, was Saturday, the rate used is the rate of the next business day, Nov. 17, 2014.

Gas, Electric and Solid Waste Companies

As of Jan. 1, the interest rate that gas, electric, and solid waste companies must pay on the deposits they hold for their customers is .16 percent.

Gas, electric, and solid waste company rules use the rate as of Jan. 15. The 2015 rate was determined as of Jan. 15.

[Documents](#)

LAWS AND RULES

[Utilities General - Tariffs and Contracts - WAC 480-80](#)

[Water Companies - WAC 480-110](#)

[Telecom Companies - WAC 480-120](#)

[Electric Companies - WAC 480-100](#)

[Gas Companies - WAC 480-90](#)

[Solid Waste Companies - WAC 480-70](#)

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED December 31, 2015
(000'S OF DOLLARS)

1.03

Line No.	DESCRIPTION	Working Capital
	Adjustment Number	1.03
	Workpaper Reference	E-WC
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	-
26	Current Accrual	-
27	Debt Interest	(95)
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$95
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	9,982
48	TOTAL RATE BASE	\$9,982

Jma

Avista Corp
Working Capital - Proposed Allocation
For the Twelve Month Period Ending December 31, 2015
Average of Monthly Averages Basis

Total Non-Operating Working Capital (from ISWC) = 7,302,497.02

Allocation Factor	Note	Svc.Jur	Allocation Factor	Total	Non-Operating	Operating	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR
1		ED.AN		23,690,709.58	(1,511,496.12)	22,179,213.46	65.63%	34.37%	0.00%	0.00%	0.00%	14,556,217.80	7,622,995.67	0.00	0.00	0.00
		ED.ID		(399,966.00)	25,518.32	(374,447.68)	0.00%	100.00%	0.00%	0.00%	0.00%	0.00	(374,447.68)	0.00	0.00	0.00
		GD.AN		0.00	0.00	0.00	0.00%	0.00%	70.66%	29.34%	0.00%	0.00	0.00	0.00	0.00	0.00
		GD.ID		19,911.67	(1,270.39)	18,641.28	0.00%	0.00%	0.00%	100.00%	0.00%	0.00	0.00	0.00	0.00	0.00
		GD.OR		615,738.46	(39,284.86)	576,453.60	0.00%	0.00%	0.00%	0.00%	100.00%	0.00	0.00	0.00	0.00	576,453.60
		GD.WA		41,196.36	(2,628.38)	38,567.98	0.00%	0.00%	0.00%	0.00%	0.00%	38,567.98	0.00	0.00	0.00	0.00
1 Total				23,967,590.07	(1,529,161.43)	22,438,428.64	0.00%	0.00%	100.00%	0.00%	0.00%	14,556,217.80	7,248,547.99	18,641.28	576,453.60	
2		CD.AA		(7,603,514.16)	485,113.46	(7,118,400.70)	34.76%	18.13%	21.92%	11.16%	14.03%	(2,474,463.30)	(1,290,544.54)	(794,378.49)	(998,668.77)	
		CD.ID		354,173.65	(22,596.71)	331,576.94	0.00%	61.52%	0.00%	38.48%	0.00%	0.00	203,994.19	127,582.75	0.00	0.00
		CD.WA		251,206.61	(16,027.29)	235,179.32	61.52%	0.00%	0.00%	0.00%	0.00%	144,688.04	0.00	90,491.29	0.00	0.00
		ED.AN		(25,356.26)	1,617.76	(23,738.50)	65.72%	34.28%	0.00%	0.00%	0.00%	(15,601.57)	(8,136.93)	0.00	0.00	0.00
		ED.ID		375,538.25	(23,959.80)	351,578.45	0.00%	100.00%	0.00%	0.00%	0.00%	0.00	351,578.45	0.00	0.00	0.00
		ED.WA		30,945.85	(1,974.38)	28,971.47	100.00%	0.00%	0.00%	0.00%	0.00%	28,971.47	0.00	0.00	0.00	0.00
		GD.AA		0.00	0.00	0.00	0.00%	0.00%	46.53%	23.69%	29.78%	0.00	0.00	0.00	0.00	0.00
		GD.AN		(4,131.44)	263.59	(3,867.85)	0.00%	0.00%	0.00%	33.74%	0.00%	0.00	0.00	(2,563.01)	0.00	0.00
		GD.ID		79,891.12	(5,097.15)	74,793.97	0.00%	0.00%	66.26%	100.00%	0.00%	0.00	0.00	74,793.97	0.00	0.00
		GD.WA		190,164.47	(12,132.72)	178,031.75	0.00%	0.00%	100.00%	0.00%	0.00%	0.00	0.00	178,031.75	0.00	0.00
2 Total				(6,351,081.91)	405,206.76	(5,945,875.15)	0.00%	0.00%	100.00%	0.00%	0.00%	(2,316,405.37)	(743,108.82)	(593,306.51)	(998,668.77)	
4		CD.AA		125,919,944.16	(8,033,845.75)	117,886,098.41	48.68%	22.87%	14.32%	5.43%	8.70%	57,387,635.03	26,956,331.80	6,403,245.74	10,258,448.28	
		CD.AN		(117,967.61)	7,526.48	(110,441.13)	53.58%	25.17%	15.41%	5.85%	0.00%	(59,171.51)	(27,794.26)	(17,019.41)	(6,455.96)	0.00
		CD.ID		(9,661.23)	616.40	(9,044.83)	0.00%	78.74%	0.00%	21.26%	0.00%	0.00	(7,122.26)	0.00	(1,922.57)	0.00
		CD.WA		(318,037.99)	20,291.21	(297,746.78)	78.74%	0.00%	0.00%	0.00%	0.00%	(234,457.72)	(3,415,115.06)	(63,289.06)	0.00	0.00
		ED.AN		(11,413,806.30)	728,214.74	(10,685,591.56)	68.04%	31.96%	0.00%	0.00%	0.00%	(7,270,476.50)	(3,415,115.06)	0.00	0.00	0.00
		ED.ID		2,461,212.65	(157,028.36)	2,304,184.29	0.00%	100.00%	0.00%	0.00%	0.00%	0.00	2,304,184.29	0.00	0.00	0.00
		ED.WA		1,874.86	(119.62)	1,755.24	68.04%	31.96%	0.00%	0.00%	0.00%	1,194.27	560.98	0.00	0.00	0.00
		ED.MT		7,554,525.45	(481,987.92)	7,072,537.53	100.00%	0.00%	0.00%	0.00%	0.00%	7,072,537.53	0.00	0.00	0.00	0.00
		ED.WA		5,443,282.17	(347,286.75)	5,095,975.42	0.00%	0.00%	50.08%	19.00%	30.92%	0.00	0.00	2,552,256.06	968,145.68	1,575,573.68
		GD.AA		(3,697,225.27)	235,887.47	(3,461,337.80)	0.00%	0.00%	72.50%	27.50%	0.00%	0.00	0.00	(2,509,435.29)	(951,902.51)	0.00
		GD.AN		1,411,305.37	(90,043.00)	1,321,262.37	0.00%	0.00%	0.00%	100.00%	0.00%	0.00	0.00	1,321,262.37	0.00	0.00
		GD.ID		1,808,430.09	(115,380.04)	1,693,050.05	0.00%	0.00%	100.00%	0.00%	0.00%	0.00	0.00	1,693,050.05	0.00	0.00
		GD.WA		129,043,856.35	(8,233,155.15)	120,810,701.20	0.00%	0.00%	100.00%	0.00%	0.00%	56,897,261.10	25,811,045.48	7,732,372.76	11,834,021.96	
4 Total				(4,898,138.18)	312,507.18	(4,585,631.00)	0.00%	100.00%	0.00%	0.00%	0.00%	0.00	(4,585,631.00)	0.00	0.00	0.00
20		ED.ID		(6,273,315.59)	400,245.17	(5,873,070.42)	65.63%	34.37%	0.00%	0.00%	0.00%	(3,854,496.11)	(2,018,574.30)	0.00	0.00	0.00
		ED.MT		257,286.83	(16,415.21)	240,871.62	65.63%	34.37%	0.00%	0.00%	0.00%	158,084.04	82,787.57	0.00	0.00	0.00
		ED.OR		(15,420,530.12)	983,848.60	(14,436,681.52)	100.00%	0.00%	0.00%	0.00%	0.00%	(14,436,681.52)	0.00	0.00	0.00	0.00
		ED.WA		(1,524,607.56)	97,271.82	(1,427,335.74)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00	0.00	(1,427,335.74)	0.00	0.00
		GD.ID		(311,898.11)	19,899.48	(291,998.63)	0.00%	0.00%	0.00%	100.00%	0.00%	0.00	0.00	0.00	(291,998.63)	0.00
		GD.OR		(4,032,130.69)	257,254.85	(3,774,875.84)	0.00%	0.00%	0.00%	0.00%	100.00%	0.00	0.00	(3,774,875.84)	0.00	0.00
		GD.WA		(32,203,333.42)	2,054,611.88	(30,148,721.54)	0.00%	0.00%	100.00%	0.00%	0.00%	(18,133,093.60)	(6,521,417.73)	(1,427,335.74)	(291,998.63)	
20 Total				114,457,031.09	(7,302,497.94)	107,154,533.15	0.00%	0.00%	100.00%	0.00%	0.00%	51,003,979.93	25,795,066.92	5,730,371.68	11,119,808.16	
Grand Total				114,457,031.09	(7,302,497.94)	107,154,533.15	0.00%	0.00%	100.00%	0.00%	0.00%	51,003,979.93	25,795,066.92	5,730,371.68	11,119,808.16	
Current Taxes Payable												8,717,301	4,094,723	2,564,174	972,666	1,558,280
Revised												59,721,281	29,889,790	16,069,480	6,703,038	12,678,088
Per ROO												49,739,701	12,310,183			
Adjustment												9,981,580	3,759,297			

Avista Corp
Working Capital - Proposed Allocation
For the Twelve Month Period Ending December 31, 2015
Average of Monthly Averages Basis

Total Non-Operating Working Capital (from ISWC) = 7,302,497.02

Allocation Factor Note	Svc.Jur	Allocation Factor	Total	Non-Operating	Operating	Electric	Gas-North	Gas-South	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR
1	ED.AN		23,690,709.58	(1,511,496.12)	22,179,213.46	100.00%			65.63%	34.37%			
	ED.ID		(399,966.00)	25,518.32	(374,447.68)	100.00%				100.00%	70.66%	29.34%	
	GD.AN		0.00	0.00	0.00		100.00%						
	GD.ID		19,911.67	(1,270.39)	18,641.28		100.00%					100.00%	
	GD.WA		615,738.46	(39,284.86)	576,453.60			100.00%			100.00%		100.00%
1 Total			23,967,590.07	(1,529,161.43)	22,438,428.64								
2	CD.AA		(7,603,514.16)	485,113.46	(7,118,400.70)	52.89%	33.08%	14.03%	65.72%	34.28%	66.26%	33.74%	100.00%
	CD.ID		354,173.65	(22,596.71)	331,576.94	61.52%	38.48%		100.00%	100.00%		100.00%	
	CD.WA		251,206.61	(16,027.29)	235,179.32	61.52%	38.48%		100.00%		100.00%		
	ED.AN		(25,356.26)	1,617.76	(23,738.50)	100.00%			65.72%	34.28%			
	ED.ID		375,538.25	(23,959.80)	351,578.45	100.00%			100.00%				
2 Total	ED.WA		30,945.85	(1,974.38)	28,971.47	100.00%			100.00%				
	GD.AA		0.00	0.00	0.00		70.22%	29.78%			66.26%	33.74%	100.00%
	GD.AN		(4,131.44)	263.59	(3,867.85)		100.00%				66.26%	33.74%	
	GD.ID		79,891.12	(5,097.15)	74,793.97		100.00%				100.00%		
	GD.WA		190,164.47	(12,132.72)	178,031.75						100.00%		
2 Total			(6,351,081.91)	405,206.76	(5,945,875.15)								
4	CD.AA		125,919,944.16	(8,033,845.75)	117,886,098.41	71.55%	19.75%	8.70%	68.04%	31.96%	72.50%	27.50%	100.00%
	CD.AN		(117,967.61)	7,526.48	(110,441.13)	78.74%	21.26%		68.04%	31.96%	72.50%	27.50%	
	CD.ID		(9,661.23)	616.40	(9,044.83)	78.74%	21.26%		100.00%	100.00%	100.00%		
	CD.WA		(318,037.99)	20,291.21	(297,746.78)	78.74%	21.26%		100.00%		100.00%		
	ED.AN		(11,413,806.30)	728,214.74	(10,685,591.56)	100.00%			68.04%	31.96%			
4 Total	ED.ID		2,461,212.65	(157,028.36)	2,304,184.29	100.00%			68.04%	100.00%			
	ED.WA		1,874.86	(119.62)	1,755.24	100.00%			68.04%	31.96%			
	ED.MT		7,554,525.45	(481,987.92)	7,072,537.53	100.00%			100.00%				
	ED.AA		5,443,262.17	(347,286.75)	5,095,975.42		69.08%	30.92%			72.50%	27.50%	100.00%
	GD.AN		(3,697,225.27)	235,887.47	(3,461,337.80)		100.00%				72.50%	27.50%	
20	GD.ID		1,411,305.37	(90,043.00)	1,321,262.37		100.00%				100.00%		
	GD.WA		1,808,430.09	(115,380.04)	1,693,050.05		100.00%				100.00%		
	ED.ID		129,043,856.35	(8,233,155.15)	120,810,701.20								
	ED.WA		(4,898,138.18)	312,507.18	(4,585,631.00)		ED.AN	ED.WA					
	ED.MT		(6,273,315.59)	400,245.17	(5,873,070.42)	0.00%	100.00%		65.63%	34.37%			
20 Total	ED.OR		257,286.83	(16,415.21)	240,871.62	100.00%			65.63%	34.37%			
	ED.WA		(15,420,530.12)	983,848.60	(14,436,681.52)			100.00%					
	GD.ID		(1,524,607.56)	97,271.82	(1,427,335.74)		100.00%		65.63%	34.37%			
	GD.OR		(311,898.11)	19,899.48	(291,998.63)						100.00%		
	GD.WA		(4,032,130.69)	257,254.85	(3,774,875.84)		100.00%				100.00%		
20 Total			(32,203,333.42)	2,054,611.88	(30,148,721.54)								
Grand Total			114,457,031.09	(7,302,497.94)	107,154,533.15								
Current Taxes Payable Revised Per ROO Adjustment			SEE ADFIT Workpapers 17,907,144 See Adj 1.01										
Allocation			CD.AA			71.55%	19.75%	8.70%	68.04%	31.96%	72.50%	27.50%	100.00%

1.03-02

1.03-03

Avista Corp
Combined Working Capital
For the Twelve Month Period Ending December 31, 2015 - Average of Monthly Averages Basis

Line No.	Description	
1	AVERAGE INVESTED CAPITAL	
2	Common Equity	1,516,272,381.06
3	Trust Originated Preferred Securities	51,547,000.00
4	Long-Term Debt	1,322,377,191.47
5	Unamortized Debt Expense & Reacq. Gain/Loss	(26,139,419.19)
6	Current Portion Long Term Debt	33,750,000.00
7	Notes Payable - Current	98,333,333.33
8		
9	Total Average Invested Capital	2,996,140,486.67
10		
11	AVERAGE OPERATING INVESTMENTS	
12		
13	Electric Utility Plant	3,452,383,972.09
14	Electric Accumulated Depreciation	(1,232,889,277.72)
15	Gas Utility Plant	923,494,328.50
16	Gas Accumulated Depreciation	(308,908,237.84)
17	WPNG Acquisition Adjustment	0.00
18	WPNG Acquisition Adju. Accum. Amort.	0.00
19	Common Plant	384,621,302.25
20	Common Accumulated Depreciation	(93,499,600.90)
21	Customer Deposits and Advances	(5,483,294.18)
22	Accumulated Deferred Taxes	(601,648,265.04)
23	Other Regulatory Assets/Liabilities	14,471,317.94
24	Unrecovered Purchased Gas Costs - PGA	(5,582,196.25)
25	Conservation Programs	2,189,963.57
26	Provision for Pensions	(7,386,134.59)
27	Investment in Exchange Power	10,208,069.02
28	Total Average Operating Investment	2,531,971,946.85
29		
30		
31	Construction Work in Progress	
32		
33	Electric and Gas Construction Work in Process	176,736,399.25
34	Preliminary Surveys	423,217.80
35	Total Construction Work in Progress	177,159,617.05
36		
37	Non-Utility / Nonoperating Investments	
38		
39	Non-Utility Property	5,187,073.75
40	Investment in Subsidiaries	149,731,401.29
41	Other Investments & FAS 133	11,864,017.59
42	Other Special Funds	(222.26)
43	Special Deposits and Temporary Investments	13,947.64
44	Misc. Deferred Charges / Other Deferred Credits Net	(26,727,721.15)
45	Receivable/Payable Associated Co.-Net	(13,661,906.42)
46	Derivative Assets/Liabilities Net	37,909,374.97
47	Accumulated Deferred Federal Income Tax	14,739,025.15
48	FAS 109 Regulatory Asset/Liability Net	0.04
49	Other Accounts and Notes Receivable	0.00
50	Other Current and Accrued Liabilities	(6,503,099.37)
51	Total Non Operating Investment	172,551,891.23
52		
53	Total Average Investments	2,881,683,455.13
54		
55	Total Investor Supplied Capital	✓ 114,457,031.54
56		
57		
58		
59		
60		

61 **I - ALLOCATION OF WORKING CAPITAL - OPERATING & NON-OPERATING**

1.03-04

Avista Corp
Combined Working Capital
For the Twelve Month Period Ending December 31, 2015 - Average of Monthly Averages Basis

Line No.	Description	
62	Total Investment	2,881,683,455.13
63	Less:	
64	Electric and Gas Construction Work in Progress	(176,736,399.25)
65	Preliminary Survey	(423,217.80)
66	Total Investment - Net of CWIP and Preliminary Survey	2,704,523,838.08
67		
68	Total Investor Supplied Working Capital	114,457,031.54
1	Investor Supplied Working Capital Ratio	4.232%
2		
3	Total Average Operating Investment	\$2,531,971,946.85
4		
5	Total Operating Working Capital	\$107,154,534.52
6		
7	Total Non-Operating Working Capital	✓ \$7,302,497.02

X

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED December 31, 2015
(000'S OF DOLLARS)

2.01

Line No.	DESCRIPTION	Eliminate B & O Taxes 2.01 E-EBO
	Adjustment Number	
	Workpaper Reference	
	REVENUES	
1	Total General Business	(\$18,166) ✓
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(18,166) ✓
5	Other Revenue	(14) ✓
6	Total Electric Revenue	(18,180) ✓
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(18,043) ✓
16	Total Distribution	(18,043)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(18,043)
25	OPERATING INCOME BEFORE FIT	(137) ✓
	FEDERAL INCOME TAX	-
26	Current Accrual	(48)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$89)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

ma

2.01-01

Adjustment No. 2.01Workpaper Ref. E-EBO-1

**AVISTA UTILITIES
ELIMINATE B & O TAXES
TWELVE MONTHS ENDED DECEMBER 31, 2015
ELECTRIC**

Expense per Account 408.12

Adjustments to 408120

Expense per Account 408.12 (*Results Report E-OTX-12A*)Washington

E-EBO-5

18,114,785.70 ✓

0.00

18,114,785.70

Excise Tax exemption for Tribal members
on Tribal land per WAC 458-20-192

E-EBO-2

(71,680.64) ✓

B&O Taxes Collected through Schedule 58 and 58A

E-EBO-2

18,180,187.70 ✓

Net Impact on NOI Before FIT
(*before ID SIT*)

(137,082.64) ✓(18,043,105) ✓

For WA this adjustment eliminates the impact of Schedule 58 and WA Sch 58A from both revenues
& expense.

Prep by: Date: 3/11/2016Mgr. Review:

201-02

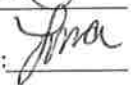
Adjustment No. 201Workpaper Ref. E-EBO-2

AVISTA UTILITIES
B & O TAX COLLECTED
TWELVE MONTHS ENDED DECEMBER 31, 2015
ELECTRIC

DESCRIPTION	CLASS		Schedule 58		Schedule 58A (1)	12ME 12/15 Total
WASHINGTON-E6						
GENERAL BUSINESS						
Residential	1	E-EBO-3	7,756,959.26	E-EBO-4	(30,324.60)	7,726,634.66
Commercial	21	E-EBO-3	9,434,180.09	E-EBO-4	(39,238.68)	9,394,941.41
Industrial-Firm-Misc	31	E-EBO-3	802,020.53	E-EBO-4	0.00	802,020.53
-Firm-Pumping	39	E-EBO-3	11,004.27	E-EBO-4	(1,293.54)	9,710.73
Street Lighting	51	E-EBO-3	233,521.79	E-EBO-4	(823.82)	232,697.97
Total General Business			18,237,685.94		(71,680.64)	\$ 18,166,005
OTHER REVENUES						
-Theft of Service	18		0.00		0.00	0.00
-Energy Exchanger	61-63		0.00		0.00	0.00
-Service Revenue	83	E-EBO-3		0.00	0.00	0.00
-Rent Electric Prop.	85	E-EBO-3	14,182.40		0.00	14,182.40
Total Other Revenues			14,182.40		0.00	\$ 14,182
TOTAL			18,251,868.34		(71,680.64)	18,180,187.70
(2) Reverse Interdepartmental	80	E-EBO-3	879.57		E-EBO-3	879.57

- (1) Schedule 58A reflects refunded WA excise tax embedded in rates to tribal members on tribal land per WAC 458-20-192. This amount needs to be added back to the excise tax expense to offset the elimination of the refund.
- (2) Interdepartmental revenues are not subject to B&O taxes and any entries in the revenue runs are due to errors in the revenue system and the amounts should be reversed. They are not included in the expense accrual.

source: Revenue Runs

Prep by: Date: 3/11/2016Mgr. Review: 

2.01-03

Electric Revenue Meters Report by Location Twelve Months Ended for Report Date : Revenue Class : %

Rate Schedule Num:058

State Cde	Ferc Acct	Revenue Class	Revenue Amt 201501	201502	201503	201504	201505	201506	201507	201508	201509	201509	201511	201512	12 Month Total
WA	440000	01 RESIDENTIAL	875,556	840,583	660,234	585,934	528,312	518,723	673,129	610,570	581,587	581,587	583,590	815,443	7,756,959.26
	442200	21 FIRM COMMERCIAL	737,774	926,287	732,035	721,677	728,982	774,280	904,922	853,025	818,261	818,261	727,567	783,644	9,434,180.09
	442300	31 FIRM INDUSTRIAL	58,875	88,155	72,599	60,473	59,627	66,197	52,778	83,630	77,574	77,574	57,370	59,829	802,020.53
		38 FIRM-PUMPING-IRRIGATION ONLY	264	431	306	381	861	1,128	1,769	1,925	1,595	1,595	692	553	11,004.27
	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	18,218	23,319	19,741	19,667	19,792	19,657	19,291	20,037	18,536	18,536	19,430	16,306	233,521.79
	448000	80 INTERDEPARTMENT REVENUE	39	117	96	85	84	66	65	61	64	64	57	91	879.57
	454000	85 MISC-RENT FROM ELECTRIC PROPERTY	1,132	1,900	1,067	1,067	1,120	1,121	1,121	1,124	1,133	1,133	1,133	1,133	14,182.40
Total			1,691,858.52	1,889,793.28	1,486,076.71	1,389,283.37	1,338,777.58	1,381,172.54	1,653,074.96	1,570,391.16	1,498,749.33	1,498,749.33	1,389,836.52	1,676,998.01	18,252,747.91
			1,691,858.52	1,889,793.28	1,486,076.71	1,389,283.37	1,338,777.58	1,381,172.54	1,653,074.96	1,570,391.16	1,498,749.33	1,498,749.33	1,389,836.52	1,676,998.01	18,252,747.91

Prep by: *R. Jina*
Date: 3/11/2016
Mgr Review:

2.01-04

Electric Revenue Meters Report by Location Twelve Months Ended for Report Date : 12ME122015 , Revenue Class : %

Rate Schedule Num: 058A

Period	201501	201502	201503	201504	201505	201506	201507	201508	201509	201510	201511	201512	12 Month Total
State Cdl Ferc Accr Revenue Class													
WA 440000 01 RESIDENTIAL	(4,352.02)	(3,188.10)	(2,881.22)	(2,433.24)	(2,126.78)	(1,779.90)	(2,077.56)	(1,885.18)	(1,823.86)	(1,821.99)	(2,354.78)	(3,599.99)	(30,324.60) PERIOD
442200 21 FIRM/COMMEF	(4,637.67)	(4,203.09)	(3,755.85)	(3,138.74)	(2,876.68)	(2,626.76)	(2,989.69)	(2,719.56)	(2,610.97)	(2,572.71)	(2,860.26)	(4,246.70)	(39,238.68) PERIOD
442300 39 FIRM/PUMPIN	(78.09)	(70.48)	(75.68)	(74.15)	(108.97)	(150.41)	(186.24)	(162.77)	(162.55)	(93.26)	(93.91)	(77.03)	(1,233.54) PERIOD
444000 51 LIGHTING-PUB	(61.83)	(69.74)	(67.27)	(67.27)	(67.27)	(67.27)	(67.27)	(66.99)	(66.76)	(66.81)	(67.62)	(67.72)	(823.82) PERIOD
Total	(9,129.61)	(7,561.41)	(6,780.02)	(5,713.40)	(5,175.70)	(4,624.34)	(5,320.76)	(4,834.50)	(4,584.14)	(4,554.77)	(5,336.55)	(7,991.44)	(71,860.64)

Prep by: RF
Mgr. Review: JMA

Date: 3/11/2016

Adjustment.

2.01

Worksheet Ref. E-EBO-5

Transaction Analysis Selection: Accounting Period : '12ME092015', GI Ferc Account : '408120', Statind Parameter 1 : 'DL'

Ferc Acct Service	Jurisdiction	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408120 ED	ID	3,475,715.00	3,475,715.00	0.00	0.00
	WA	✓ 18,114,785.70 E-EBO-1	18,114,785.70	0.00	0.00
		21,590,500.70	21,590,500.70	0.00	0.00
GD	ID	1,117,866.76	0.00	1,117,866.76	0.00
	OR	3,536,774.87	0.00	0.00	3,536,774.87
	WA	5,556,559.43 G-EBO-1	0.00	5,556,559.43	0.00
		10,211,201.06	0.00	6,674,426.19	3,536,774.87
Total		31,801,701.76	21,590,500.70	6,674,426.19	3,536,774.87

Expense per Account 408.12 (Results Report E-OTX-12A)

2.01-05

Prep by:

RF

Date: 3/11/2016

2016 - Eliminate B&O Tax

Mgr. Review:

Jma

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED December 31, 2015
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Property Tax 2.02 E-PT
	Adjustment Number	
	Workpaper Reference	
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	378 ✓
12	Total Production & Transmission	378
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	336 ✓
16	Total Distribution	336
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	714
25	OPERATING INCOME BEFORE FIT	(714)
	FEDERAL INCOME TAX	-
26	Current Accrual	(250)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$464)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

PAYMENTS MADE TO JURISDICTIONS FOR ELECTRIC							ALLOCATION	
							65.63%	34.37%
	Washington	Idaho	Montana	Oregon	Colstrip	Total	Washington	Idaho
P/T:								
408150	2,957,147	1,246,463	7,355,994	2,420,330	3,965	13,983,900	9,177,633	4,806,266
408180	2,783,925	1,377,969	1,128,428	10,983	-	5,301,306	3,479,247	1,822,059
P/T Total	5,741,072	2,624,433	8,484,422	2,431,314	3,965	19,285,206	12,656,880	6,628,325
Dist:								
408170	6,631,928	3,093,284	-	-	-	9,725,212	6,631,928	3,093,284
Actual Per Results	12,373,000	5,717,717	8,484,422	2,431,314	3,965	29,010,418	19,288,808	9,721,609

Current Period						
Expense						
	12,999,771	5,717,717	8,484,422	2,717,827	2,890	29,922,627
P/T:						
408150	3,106,945	1,246,463	7,355,994	2,705,549	2,890	14,417,842
408180	2,924,948	1,377,969	1,128,428	12,278	-	5,443,624
P/T	6,031,894	2,624,433	8,484,422	2,717,827	2,890	19,861,465
Dist:						
408170	6,967,877	3,093,284	-	-	-	10,061,161
	12,999,771	5,717,717	8,484,422	2,717,827	2,890	29,922,627

Adjustment						
P/T:						
408150	149,798	(0)	-	285,219	(1,075.26)	433,942
408180	141,023	(0)	-	1,294	-	142,317
P/T	290,822	(0)	-	286,513	(1,075)	576,259
Dist:						
408170	335,949	(0)	-	-	-	335,949
	626,771	(0)	-	286,513	(1,075)	912,208
						714,148

Prep by: [Signature]

2.02-01

2.02-02

Adjustment No. 202

Workpaper Ref. E-RPT 1

Service:ED Jurisdiction:WA

				0			
				Dr	Cr	D	Sum
Ferc Acct	Accounting Period	Source Id	Journal Name				
408150	201501	GL	500-TAX OTHER THAN INC 201501 DJ USD			255,702.28	255,702.28
	201502	GL	500-TAX OTHER THAN INC 201502 DJ USD			255,702.28	255,702.28
	201503	GL	500-TAX OTHER THAN INC 201503 DJ USD			255,702.28	255,702.28
	201504	GL	500-TAX OTHER THAN INC 201504 DJ USD			288,296.01	(32,593.73) A 255,702.28
	201505	GL	500-TAX OTHER THAN INC 201505 DJ USD			255,702.28	255,702.28
	201506	GL	500-TAX OTHER THAN INC 201506 DJ USD			255,702.28	255,702.28
	201507	GL	500-TAX OTHER THAN INC 201507 DJ USD			255,702.28	255,702.28
	201508	GL	500-TAX OTHER THAN INC 201508 DJ USD			255,702.28	255,702.28
	201509	GL	500-TAX OTHER THAN INC 201509 DJ USD			255,702.28	255,702.28
	201510	GL	500-TAX OTHER THAN INC 201510 DJ USD			218,608.84	218,608.84
	201511	GL	500-TAX OTHER THAN INC 201511 DJ USD			218,608.84	218,608.84
	201512	GL	500-TAX OTHER THAN INC 201512 DJ USD			218,608.84	218,608.84
	Sum					2,994,240.48	2,957,147.04 ✓
408170	201501	GL	500-TAX OTHER THAN INC 201501 DJ USD			573,457.82	573,457.82
	201502	GL	500-TAX OTHER THAN INC 201502 DJ USD			573,457.82	573,457.82
	201503	GL	500-TAX OTHER THAN INC 201503 DJ USD			573,457.82	573,457.82
	201504	GL	500-TAX OTHER THAN INC 201504 DJ USD			646,555.07	(73,097.25) B 573,457.82
	201505	GL	500-TAX OTHER THAN INC 201505 DJ USD			573,457.82	573,457.82
	201506	GL	500-TAX OTHER THAN INC 201506 DJ USD			573,457.82	573,457.82
	201507	GL	500-TAX OTHER THAN INC 201507 DJ USD			573,457.82	573,457.82
	201508	GL	500-TAX OTHER THAN INC 201508 DJ USD			573,457.82	573,457.82
	201509	GL	500-TAX OTHER THAN INC 201509 DJ USD			573,457.82	573,457.82
	201510	GL	500-TAX OTHER THAN INC 201510 DJ USD			490,269.19	490,269.19
	201511	GL	500-TAX OTHER THAN INC 201511 DJ USD			490,269.19	490,269.19
	201512	GL	500-TAX OTHER THAN INC 201512 DJ USD			490,269.19	490,269.19
	Sum					6,715,116.58	6,631,927.95 ✓
408180	201501	GL	500-TAX OTHER THAN INC 201501 DJ USD			240,723.90	240,723.90
	201502	GL	500-TAX OTHER THAN INC 201502 DJ USD			240,723.90	240,723.90
	201503	GL	500-TAX OTHER THAN INC 201503 DJ USD			240,723.90	240,723.90
	201504	GL	500-TAX OTHER THAN INC 201504 DJ USD			271,408.38	(30,684.48) C 240,723.90
	201505	GL	500-TAX OTHER THAN INC 201505 DJ USD			240,723.90	240,723.90
	201506	GL	500-TAX OTHER THAN INC 201506 DJ USD			240,723.90	240,723.90
	201507	GL	500-TAX OTHER THAN INC 201507 DJ USD			240,723.90	240,723.90
	201508	GL	500-TAX OTHER THAN INC 201508 DJ USD			240,723.90	240,723.90
	201509	GL	500-TAX OTHER THAN INC 201509 DJ USD			240,723.90	240,723.90
	201510	GL	500-TAX OTHER THAN INC 201510 DJ USD			205,803.30	205,803.30
	201511	GL	500-TAX OTHER THAN INC 201511 DJ USD			205,803.31	205,803.31
	201512	GL	500-TAX OTHER THAN INC 201512 DJ USD			205,803.31	205,803.31
	Sum					2,818,845.61	2,783,925.01 ✓
Sum						12,528,202.67	✓ 12,373,000.00

(5,318.64)
 (9,000.78)
(18,274.31)
 (32,593.73) A

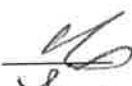
WA 2014 Electric Other Property Tax
 WA 2014 Electric Thermal Property Tax
 WA 2014 Electric Hydro Property Tax

(73,097.25) B

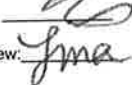
WA 2014 Electric Distribution

(30,684.48) C

WA 2014 Electric Transmission

Prep by: 

Date: 3/30/2016

Mgr. Review: 

2002-03

Adjustment No. 202

Worksheet Ref. E-RPT 2

Service:ED Jurisdiction:ID

				Transaction Amt SUM		
				Dr Cr Code	C	D
				Sum		
Ferc Acct	Accounting Period	Source Id	Journal Name			
408150	201501	GL	500-TAX OTHER THAN INC 201501 DJ USD	-	119,072.70	119,072.70
	201502	GL	500-TAX OTHER THAN INC 201502 DJ USD	-	119,072.70	119,072.70
	201503	GL	500-TAX OTHER THAN INC 201503 DJ USD	-	119,072.70	119,072.70
	201504	GL	500-TAX OTHER THAN INC 201504 DJ USD	-	119,072.70	119,072.70
	201505	GL	500-TAX OTHER THAN INC 201505 DJ USD	-	119,072.70	119,072.70
	201506	GL	500-TAX OTHER THAN INC 201506 DJ USD	-	119,072.70	119,072.70
	201507	GL	500-TAX OTHER THAN INC 201507 DJ USD	-	119,072.70	119,072.70
	201508	GL	500-TAX OTHER THAN INC 201508 DJ USD	-	119,073.69	119,073.69
	201509	GL	500-TAX OTHER THAN INC 201509 DJ USD	-	119,072.70	119,072.70
	201510	GL	500-TAX OTHER THAN INC 201510 DJ USD	(64,924.76)	119,072.70	54,147.94
	201511	GL	500-TAX OTHER THAN INC 201511 DJ USD	-	54,147.94	54,147.94
	201512	GL	500-TAX OTHER THAN INC 201512 DJ USD	-	66,512.03	66,512.03
	Sum			(64,924.76)	1,311,387.96	1,246,463.20
408170	201501	GL	500-TAX OTHER THAN INC 201501 DJ USD	-	295,496.91	295,496.91
	201502	GL	500-TAX OTHER THAN INC 201502 DJ USD	-	295,496.91	295,496.91
	201503	GL	500-TAX OTHER THAN INC 201503 DJ USD	-	295,496.91	295,496.91
	201504	GL	500-TAX OTHER THAN INC 201504 DJ USD	-	295,496.91	295,496.91
	201505	GL	500-TAX OTHER THAN INC 201505 DJ USD	-	295,496.91	295,496.91
	201506	GL	500-TAX OTHER THAN INC 201506 DJ USD	-	295,496.91	295,496.91
	201507	GL	500-TAX OTHER THAN INC 201507 DJ USD	-	295,496.91	295,496.91
	201508	GL	500-TAX OTHER THAN INC 201508 DJ USD	-	295,496.91	295,496.91
	201509	GL	500-TAX OTHER THAN INC 201509 DJ USD	-	295,496.91	295,496.91
	201510	GL	500-TAX OTHER THAN INC 201510 DJ USD	(161,120.62)	295,496.91	134,376.29
	201511	GL	500-TAX OTHER THAN INC 201511 DJ USD	-	134,376.29	134,376.29
	201512	GL	500-TAX OTHER THAN INC 201512 DJ USD	-	165,059.65	165,059.65
	Sum			(161,120.62)	3,254,405.04	3,093,284.42
408180	201501	GL	500-TAX OTHER THAN INC 201501 DJ USD	-	131,635.41	131,635.41
	201502	GL	500-TAX OTHER THAN INC 201502 DJ USD	-	131,635.41	131,635.41
	201503	GL	500-TAX OTHER THAN INC 201503 DJ USD	-	131,635.41	131,635.41
	201504	GL	500-TAX OTHER THAN INC 201504 DJ USD	-	131,635.41	131,635.41
	201505	GL	500-TAX OTHER THAN INC 201505 DJ USD	-	131,635.41	131,635.41
	201506	GL	500-TAX OTHER THAN INC 201506 DJ USD	-	131,635.41	131,635.41
	201507	GL	500-TAX OTHER THAN INC 201507 DJ USD	-	131,635.41	131,635.41
	201508	GL	500-TAX OTHER THAN INC 201508 DJ USD	-	131,635.41	131,635.41
	201509	GL	500-TAX OTHER THAN INC 201509 DJ USD	-	131,635.41	131,635.41
	201510	GL	500-TAX OTHER THAN INC 201510 DJ USD	(71,774.62)	131,635.41	59,860.79
	201511	GL	500-TAX OTHER THAN INC 201511 DJ USD	-	59,860.79	59,860.79
	201512	GL	500-TAX OTHER THAN INC 201512 DJ USD	-	73,529.10	73,529.10
	Sum			(71,774.62)	1,449,743.99	1,377,969.37
Sum				(297,820.00)	6,015,536.99	5,717,716.99

Prep by:

Mgr. Review

Date: 3/30/2016

2.02-04

Adjustment No. 2.02

Workpaper Ref. E-RPT 3

Service:ED Jurisdiction:OR

				0			Sum
				Dr Cr Code	D		
Ferc Acct	Accounting Period	Source Id	Journal Name				
408150	201501	GL	500-TAX OTHER THAN INC 201501 DJ USD		197,489.00		197,489.00
	201502	GL	500-TAX OTHER THAN INC 201502 DJ USD		197,489.00		197,489.00
	201503	GL	500-TAX OTHER THAN INC 201503 DJ USD		197,489.00		197,489.00
	201504	GL	500-TAX OTHER THAN INC 201504 DJ USD		197,489.00		197,489.00
	201505	GL	500-TAX OTHER THAN INC 201505 DJ USD		197,489.00		197,489.00
	201506	GL	500-TAX OTHER THAN INC 201506 DJ USD		197,489.00		197,489.00
	201507	GL	500-TAX OTHER THAN INC 201507 DJ USD		179,294.00		61,011.79
	201508	GL	500-TAX OTHER THAN INC 201508 DJ USD		179,294.00		179,294.00
	201509	GL	500-TAX OTHER THAN INC 201509 DJ USD		179,294.00		179,294.00
	201510	GL	500-TAX OTHER THAN INC 201510 DJ USD		364,570.33		364,570.33
	201511	GL	500-TAX OTHER THAN INC 201511 DJ USD		225,613.08		225,613.08
	201512	GL	500-TAX OTHER THAN INC 201512 DJ USD		225,613.09		225,613.09
	Sum				2,538,612.50		2,420,330.29
408170	201508	GL	500-TAX OTHER THAN INC 201508 DJ USD		1,296.48		1,296.48
	201509	GL	500-TAX OTHER THAN INC 201509 DJ USD		-	(1,296.48)	(1,296.48)
	Sum				1,296.48		-
408180	201501	GL	500-TAX OTHER THAN INC 201501 DJ USD		742.00		742.00
	201502	GL	500-TAX OTHER THAN INC 201502 DJ USD		742.00		742.00
	201503	GL	500-TAX OTHER THAN INC 201503 DJ USD		742.00		742.00
	201504	GL	500-TAX OTHER THAN INC 201504 DJ USD		742.00		742.00
	201505	GL	500-TAX OTHER THAN INC 201505 DJ USD		742.00		742.00
	201506	GL	500-TAX OTHER THAN INC 201506 DJ USD		742.00		742.00
	201507	GL	500-TAX OTHER THAN INC 201507 DJ USD		792.00		792.00
	201508	GL	500-TAX OTHER THAN INC 201508 DJ USD		792.00		792.00
	201509	GL	500-TAX OTHER THAN INC 201509 DJ USD		2,088.48		2,088.48
	201510	GL	500-TAX OTHER THAN INC 201510 DJ USD		1,114.00		1,114.00
	201511	GL	500-TAX OTHER THAN INC 201511 DJ USD		872.50		872.50
	201512	GL	500-TAX OTHER THAN INC 201512 DJ USD		872.50		872.50
	Sum				10,983.48		10,983.48
Sum					2,550,892.46		2,431,313.77

2.02-05

Adjustment No. 202

Workpaper Ref. E-RPT 4

Service:ED Jurisdiction:AN

				0	Transaction Amt SUM	
				Dr Cr Code	D	Sum
Ferc Acct	Accounting Period	Source Id	Journal Name			
408150	201501	GL	401-COL EXP 201501 DJ USD		238.96	238.96
	201502	GL	401-COL EXP 201502 DJ USD		238.98	238.98
	201503	GL	401-COL EXP 201503 DJ USD		238.98	238.98
	201504	GL	401-COL EXP 201504 DJ USD		281.69	281.69
	201505	GL	401-COL EXP 201505 DJ USD		238.98	238.98
	201506	GL	401-COL EXP 201506 DJ USD		238.98	238.98
	201507	GL	401-COL EXP 201507 DJ USD		238.98	238.98
	201508	GL	401-COL EXP 201508 DJ USD		238.98	238.98
	201509	GL	401-COL EXP 201509 DJ USD		238.98	238.98
	201510	GL	401-COL EXP 201510 DJ USD		238.98	238.98
	201511	GL	401-COL EXP 201511 DJ USD		1198.04	1198.04
	201512	GL	401-COL EXP 201512 DJ USD		334.88	334.88
	Sum				3965.41	3965.41
Sum					3965.41	3965.41

2-02-06

Adjustment No. 102

Workpaper Ref. E-RPT 5

Service:ED Jurisdiction:MT

				0 Transaction Amt SUM			
				Dr Cr Code	C	D	Sum
Ferc Acct 408150	Accounting Period	Source Id	Journal Name				
	201501	GL	500-TAX OTHER THAN INC 201501 DJ USD		-	727,250.00	727,250.00
	201502	GL	500-TAX OTHER THAN INC 201502 DJ USD		-	727,250.00	727,250.00
	201503	GL	500-TAX OTHER THAN INC 201503 DJ USD		-	727,250.00	727,250.00
	201504	GL	500-TAX OTHER THAN INC 201504 DJ USD		-	727,250.00	727,250.00
	201505	GL	500-TAX OTHER THAN INC 201505 DJ USD		-	727,250.00	727,250.00
	201506	GL	500-TAX OTHER THAN INC 201506 DJ USD		-	727,250.00	727,250.00
	201507	GL	500-TAX OTHER THAN INC 201507 DJ USD		-	727,250.00	727,250.00
	201508	GL	500-TAX OTHER THAN INC 201508 DJ USD		-	727,250.00	727,250.00
	201509	GL	500-TAX OTHER THAN INC 201509 DJ USD		-	727,250.00	727,250.00
	201510	GL	500-TAX OTHER THAN INC 201510 DJ USD		(347,015.02)	727,250.00	380,234.98
	201511	GL	500-TAX OTHER THAN INC 201511 DJ USD		-	380,234.98	380,234.98
	201512	GL	500-TAX OTHER THAN INC 201512 DJ USD		-	50,273.85	50,273.85
Sum					(347,015.02)	7,703,008.83	7,355,993.81
408180	201501	GL	500-TAX OTHER THAN INC 201501 DJ USD		-	111,562.00	111,562.00
	201502	GL	500-TAX OTHER THAN INC 201502 DJ USD		-	111,562.00	111,562.00
	201503	GL	500-TAX OTHER THAN INC 201503 DJ USD		-	111,562.00	111,562.00
	201504	GL	500-TAX OTHER THAN INC 201504 DJ USD		-	111,562.00	111,562.00
	201505	GL	500-TAX OTHER THAN INC 201505 DJ USD		-	111,562.00	111,562.00
	201506	GL	500-TAX OTHER THAN INC 201506 DJ USD		-	111,562.00	111,562.00
	201507	GL	500-TAX OTHER THAN INC 201507 DJ USD		-	111,562.00	111,562.00
	201508	GL	500-TAX OTHER THAN INC 201508 DJ USD		-	111,562.00	111,562.00
	201509	GL	500-TAX OTHER THAN INC 201509 DJ USD		-	111,562.00	111,562.00
	201510	GL	500-TAX OTHER THAN INC 201510 DJ USD		(53,232.98)	111,562.00	58,329.02
	201511	GL	500-TAX OTHER THAN INC 201511 DJ USD		-	58,329.02	58,329.02
	201512	GL	500-TAX OTHER THAN INC 201512 DJ USD		-	7,712.15	7,712.15
Sum					(53,232.98)	1,181,661.17	1,128,428.19
Sum					(400,248.00)	8,884,670.00	8,484,422.00

WASHINGTON R&P PAYMENTS ACCRUED FOR 2015 - PAID IN 2016

TOTAL R&P TAXES DUE IN WASHINGTON

COUNTY	ELECTRIC	GAS	NONOPERATING	TOTALS
ADAMS	701,570.93	29,785.44	1,091.57	732,447.94
ASOTIN	354,571.01	86,135.19	0.00	440,706.20
BENTON	1,484.92	0.00	0.00	1,484.92
CHELAN	114.69	0.00	0.00	114.69
DOUGLAS	19,284.26	0.00	0.00	19,284.26
FERRY	152,762.28	0.00	0.00	152,762.28
NEW FERRY - TRIBAL TRUST				
FRANKLIN	98,148.36	9,987.24	0.00	108,135.60
GARFIELD	24,465.92	0.00	0.00	24,465.92
GRANT	184,812.85	7,158.58	0.00	191,971.43
Klickitat	13,922.63	0.00	0.00	13,922.63
LEWIS	330,211.39	0.00	0.00	330,211.39
LINCOLN	726,547.63	82,586.29	0.00	809,133.92
LINCOLN - SEPARATE CHECK			19,787.57	19,787.57
PEND OREILLE	414.25	0.00	0.00	414.25
PEND OREILLE - mitigation prop only			1,907.70	1,907.70
SKAMANIA	7,352,996.96	5,307.78	0.00	7,358,304.74
NEW SPOKANE - (central assessment only)				
SPOKANE - TRIBAL TRUST	1,922,706.31	0.00	0.00	1,922,706.31
SPOKANE - local assess- Fees on Op	26,950.94	2,658.61	0.00	29,609.55
SPOKANE - local assess- Operating	109,814.35	14,378.61	0.00	124,192.96
SPOKANE - local assess- Oper early pmts	17,412.47	0.00	0.00	17,412.47
SPOKANE - local assess- Nonop	0.00	0.00	32,943.67	32,943.67
STEVENS	2,128,395.65	163,292.39	0.00	2,291,688.04
NEW STEVENS - TRIBAL TRUST				
STEVENS - Local assessment	0.00	0.00	0.00	0.00
WHITMAN	1,119,828.16	126,578.14	40.92	1,246,446.22
	12,999,770.53	2,778,714.80	55,771.43	15,834,256.76
Accrual Target @12/31/2015	12,373,000.00	3,156,999.99	36,000.00	15,565,999.99
		Under/Over Accrued		(268,256.77)

WASHINGTON R&P PAYMENT FOR 2015 ACCRUAL - PAID IN 2016

COUNTY	ELECTRIC	GAS	NONOPERATING	TOTALS
ADAMS	360,918.08	14,918.94	1,034.04	376,869.06
ASOTIN	177,285.53	34,080.76	0.00	211,366.29
BENTON	742.46	0.00	0.00	742.46
CHELAN	57.38	0.00	0.00	57.38
DOUGLAS	9,666.85	0.00	0.00	9,666.85
FERRY	76,381.14	0.00	0.00	76,381.14
FRANKLIN	49,082.30	5,005.21	0.00	54,087.51
GARFIELD	12,230.46	0.00	0.00	12,230.46
GRANT	82,520.85	3,578.29	0.00	86,099.14
Klickitat	6,960.91	0.00	0.00	6,960.91
LEWIS	165,108.68	0.00	0.00	165,108.68
LINCOLN	393,586.41	41,830.76	0.00	435,417.17
LINCOLN - Local Assessment-Full Print			19,787.57	19,787.57
PEND OREILLE	214.30	0.00	0.00	214.30
PEND OREILLE - mitigation prop only			1,907.70	1,907.70
SKAMANIA	3,676,549.76	2,653.90	0.00	3,679,203.66
SPOKANE - Central assessment only	961,434.54	0.00	0.00	961,434.54
SPOKANE - Local - Fees on Oper	2,658.61	0.00	0.00	2,658.61
SPOKANE - Local - Operating	109,814.26	14,378.61	0.00	124,192.87
SPOKANE - local - Oper Early pmt 1	4,878.34	0.00	0.00	4,878.34
SPOKANE - local - Oper Early pmt 2	12,537.13	0.00	0.00	12,537.13
SPOKANE - local - Nonoperating	0.00	32,943.67	0.00	32,943.67
STEVENS	1,064,315.11	81,705.04	0.00	1,146,020.15
STEVENS - Local assessment	0.00	0.00	0.00	0.00
WHITMAN	960,002.78	64,400.46	40.92	1,024,444.17
	6,577,831.08	1,398,533.71	55,771.43	7,931,136.22

ELECTRIC
GAS
NONOPERATING

1ST HALF 2ND HALF TOTALS

6,577,831.08	6,421,939.45	12,999,770.53
1,398,533.71	1,380,181.09	2,778,714.80
55,771.43	57.53	55,828.96
8,032,078.69	7,802,178.07	15,834,256.76

2.02-07

(EQUALIZED) TOTAL VALUE ELECTRIC	AVERAGE ELECTRIC LEVY	(EQUALIZED) TOTAL VALUE GAS	AVERAGE GAS LEVY
56,778,804	0.012356	2,348,713	0.012682
31,170,836	0.011375	5,941,543	0.011468
140,002	0.010606		
11,945	0.009602		
1,940,786	0.009936		
17,240,575	0.008861		
2,169,821	0.010111	878,610	0.011367
9,707,547	0.009380		
2,607,695	0.011730	650,652	0.010999
14,050,656	0.010449	1,332,498	0.010449
	0.010931	30,210,015	0.010931
67,079,787	0.010831	6,446,042	0.012426
50,753	0.008162		
54,988,215	0.015492	596,166	0.008903
244,047		141,338,430	0.013604
0		148,286	
239,330,041	0.008871	17,538,589	0.009310
1,184,128			
81,604,069	0.013724	8,715,977	0.014752
1,070,860,917	0.012140	216,345,521	0.012844
1,070,854,593	equalized value	216,345,622	equalized value

WADOR has new software
There are rounding issues between reports.

2ND HALF PAYMENT DUE 9-06-2018	ELECTRIC	GAS	NONOPERATING	TOTALS
	350,652.85	14,968.50	57.53	365,678.88
	177,285.48	34,054.43	0.00	211,339.91
	742.46	0.00	0.00	742.46
	57.31	0.00	0.00	57.31
	9,617.41	0.00	0.00	9,617.41
	76,381.14	0.00	0.00	76,381.14
	49,066.06	4,982.03	0.00	54,048.09
	12,230.46	0.00	0.00	12,230.46
	82,292.00	3,578.29	0.00	85,870.29
	6,941.92	0.00	0.00	6,941.92
	165,108.71	0.00	0.00	165,108.71
	40,955.53	0.00	0.00	40,955.53
	382,961.22	0.00	0.00	382,961.22
	199.95	0.00	0.00	199.95
	3,676,447.20	2,653.88	0.00	3,679,101.08
	961,271.77	0.00	0.00	961,271.77
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	1,064,080.54	81,587.35	0.00	1,145,667.89
	0.00	0.00	0.00	0.00
	559,925.37	64,178.89	0.00	624,104.26
	6,421,939.45	1,380,181.09	57.53	7,802,178.07

2.02-08
2015 as of 01/07/2016

BOOK VALUE @ DEC

YEAR ASSESSED

YEAR TAX ACCRUED

YEAR TAX PAYABLE (oregon & california)

in thousands

in thousands

in thousands

2012		2013		2014
2013		2014		2015
2013		2014		2015
2013-2014		2014-2015		2015-2016
2013 ACTUALS		2014 ACTUALS		2015 Estimate

2013 Actual		2014 Actual		2015 Actual
1,871,167		1,892,078		2,018,725
100.0000%		100.0000%		100.0000%
25.5461%		25.3170%		25.5197%
478,010		479,017		515,172
-9,347		-9,622		-10,262
468,663		469,395		504,910
1.00		1.00		1.00
468,663		469,395		504,910
0.01143	4.1%	0.01159	1.4%	0.01132
5,359		5,441		5,718

IDAHO - ELECTRIC

HIST COST INDICATOR
ESTIMATED SYSTEM VALUE
ADD : NET ADDITIONS TO PLANT
LESS: Intangibles Other
ADD : Smart Grid CIAC
LESS : Vehicles
LESS : DEPR EST
LESS : OTHER
TAXABLE PERCENTAGE
STATE ALLOCATION %
ALLOCATED VALUE
add:adjustments
GROSS ASSESSED VALUE
RATIO
ASSESSED VALUE
TAX RATE
TAX

MON. ANA - ELECTRIC

HIST COST INDICATOR - after IPP reduction
ADD : NET ADDITIONS TO PLANT - E & G
ADD : Smart Grid CIAC
LESS : DEPR EST
LESS : INTANGIBLE EST
TAXABLE PERCENTAGE
STATE ALLOCATION %
ALLOCATED VALUE
add: adjustments
EQUALIZATION FACTOR
GROSS MARKET VALUE
RATIO
taxable VALUE
adjustments
taxable value
TAX RATE
TAX

2013 Actual		2014 Actual		2015 Actual
(combine E & G)		(combine E & G)		(combine E & G)
2,700,000		2,973,000		3,318,000
2,430,000		2,676,000		2,987,000
2,430,000		2,676,000		2,987,000
100.0000%		100.0000%		100.0000%
15.2635%		14.1817%		11.5508%
370,904		379,502		345,023
-280		-288		-277
1.00		1.00		1.00
370,624		379,214		344,747
0.0666		0.0652		0.0649
24,674		24,737		22,376
0		0		0
24,674		24,737		22,376
0.33084	5.0%	0.34187	3.3%	0.379175
8,163		8,457		8,484

OREGON - ELECTRIC

HIST COST INDICATOR
ESTIMATED SYSTEM VALUE
ADD : LOLO-OXBOW TRANSMISSION LINE - LOCATION 640 (ptn in I
LE' DEPR EST
TAXABLE PERCENTAGE
STATE ALLOCATION %
ALLOCATED VALUE
add: adjustments
EQUALIZATION FACTOR
GROSS MARKET VALUE

13/14 Actual		14/15 Actual		15/16 Actual
(Imnaha transmission line)		(Imnaha transmission line)		(Imnaha transmission line)
1,002		1,190		1,131
0		0		0
0		0		0
100.0000%		100.0000%		100.0000%
100.0000%		100.0000%		100.0000%
1,002		1,190		1,131
1.00		1.00		1.00
11,002		1,190		1,131

2.02-09

RATIO	1.0000		1.0000		1.0000	
taxable VALUE	1,002		1,190		1,131	
ADD: POLL CONTROL EQUIP	0		0		0	
taxable value	1,002		1,190		1,131	
TAX RATE	-0.2%	0.00930	2.9%	0.00957	-3.2%	0.00926
TA	9		11		10.5	

OREGON - ELECTRIC
HIST COST INDICATOR
ADD : NET ADDITIONS TO PLANT
LESS : DEPR
ADD : 100% CS II GENERATING PLANT March 1, 2003 ?
STATE ALLOCATION %
Other Misc property taxes
In Lieu of Ad Valorem Taxes for 5 year staring in 2003 - Flat Rate
Estimated levy rate
% ownership of plant
Tax due from Avista Corp

13/14 Actual	14/15 Actual	15/16 Actual
Coyote Springs II & misc	Coyote Springs II & misc	Coyote Springs II & misc
127,298	151,210	151,669
0	0	0
na	na	na
0	0	0
-1.2%	-2.9%	6.9%
0.01720	0.01670	0.017850
100%	100%	100%
2,189	2,526	2,707.4

IDAHO - GAS
HIST COST INDICATOR
ESTIMATED SYSTEM VALUE
ADD : NET ADDITIONS TO PLANT
LESS : DEPR EST
TAXABLE PERCENTAGE
STATE ALLOCATION %
AL TED VALUE
add: adjustments
GROSS ASSESSED VALUE
RATIO
ASSESSED VALUE
TAX RATE
TAX

2013 Actual	2014 Actual	2015 Actual
451,330	489,356	510,289
100.0000%	100.0000%	100.0000%
19.0175%	18.9435%	18.9435%
85,832	92,701	96,667
85,832	92,701	96,667
1.00	1.00	1.00
85,832	92,701	96,667
0.01462	0.01442	0.01445
1.8%	-1.4%	0.2%
1,255	1,337	1,397

OREGON - GAS
HIST COST OREGON
ESTIMATED STATE VALUE
ADD : NET ADDITIONS TO PLANT
LESS : DEPR EST
TAXABLE PERCENTAGE
STATE ALLOCATION %
STATE VALUE
Adjustments:
GROSS ASSESSED VALUE
RATIO
ASSESSED VALUE
TAX RATE
TAX

13/14 Actual	14/15 Actual	15/16 Actual
168,937	184,700	209,500
100.0000%	100.0000%	100.0000%
100.0000%	100.0000%	100.0000%
168,937	184,700	209,500
100.00%	100.00%	100.00%
168,937	184,700	209,500
1.000	1.000	1.000
168,937	184,700	209,500
0.01265	0.01288	0.01266
0.1%	1.8%	-1.8%
2,137	2,379	2,651

PROPERTY TAX ESTIMATES FOR 2016-2017 FORECAST			
To Rosemary Coulson on January 7, 2016			
SUMMARY:			
ELECTRIC:			
	2014	2015	
	at 10/13/2015	at 1/7/2016	
	Actual	Actual	Estimate/Actual
	2013	2014	2015
Page 2			2) CB - HPA-1

2.02 -10

EST ADJ TO WASH				
IDAHO	5,359		5,441	5,718
MONTANA	8,163		8,457	8,484
OREGON - Transm line only	9		11	10.5
OREGON - Coyote Springs II	2,189		2,526	2,707
SUBTOTAL	15,721		16,435	16,920
GAS:				
IDAHO	1,255		1,337	1,397
OREGON	2,137		2,379	2,651
OTHER	0		0	0
SUBTOTAL	3,392		3,716	4,048
TOTAL EST TAX	19,113		20,150	20,968
	2,133		1,037	817

2.03

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED December 31, 2015
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Uncollectible Expense
	Adjustment Number	2.03
	Workpaper Reference	E-UE
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	1,466 ✓
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	1,466
25	OPERATING INCOME BEFORE FIT	(1,466)
	FEDERAL INCOME TAX	-
26	Current Accrual	(513)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$953)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

2003-01

Adjustment No. _____

Workpaper Ref. C-UE-1

**AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2015**

CALCULATION OF ADJUSTMENT:

	<u>SYSTEM</u>	<u>WASHINGTON</u>	<u>IDAHO</u>
ELECTRIC			
Actual Net Write-offs (1)	4,675,679	✓ 3,463,553 ✓	1,212,126 ✓
Less:			
Accrual for Write-offs (2)	<u>3,041,287</u>	<u>1,997,609</u> ✓	<u>1,043,678</u> ✓
Equals			
Net Under (Over) Accrued	<u><u>1,634,392</u></u>	<u><u>1,465,944</u></u> ✓	<u><u>168,448</u></u>
GAS			
Actual Net Write-offs (1)	1,325,829	1,025,822 ✓	300,007 ✓
Less:			
Accrual for Write-offs (2)	<u>1,902,041</u>	<u>1,261,091</u> ✓	<u>640,950</u> ✓
Equals			
Net Under (Over) Accrued	<u><u>(576,212)</u></u>	<u><u>(235,269)</u></u>	<u><u>(340,943)</u></u>

Notes:

(1) Actual Net Write-offs from calculation below, "Allocation of Write-offs to Services."

(2) Accrual for Write-offs from E-OPS and G-OPS Results of Operations reports, Account 904 totals.

ALLOCATION OF WRITE-OFFS TO SERVICES:

ALLOCATION OF WRITE-OFFS TO SERVICES:

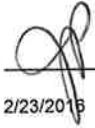
	Sales to Ultimate Customers (1)	Percent	Allocated Net Write-offs (2)
	(a)	(b)	(c)
WASHINGTON TOTALS			
Electric	✓ 513,923,220 ✓	77.150%	3,463,553 ✓
Gas	152,201,668 ✓	22.850%	1,025,822 ✓
Total	666,124,888	100.000%	4,489,375
IDAHO TOTALS			
Electric	250,075,603 ✓	80.160%	1,212,126 ✓
Gas	61,908,586 ✓	19.840%	300,007 ✓
Total	311,984,189	100.000%	1,512,133
Total Company	978,109,077		6,001,508

(1) Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operations reports.

(2) Allocated Write-offs from Account 144xxx Query.

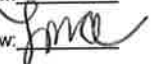
	<u>Acct 144 Sub</u>	<u>Amount</u>	
<u>Washington</u>			
Write-Offs WA	200	4,576,404	C-UE-2
Reinstatements WA	600	(41,213)	C-UE-2
Recoveries WA	700	(45,816)	C-UE-2
		<u>4,489,375</u> ✓	
<u>Idaho</u>			
Write-Offs ID	200	1,546,964	C-UE-2
Reinstatements ID	600	(22,719)	C-UE-2
Recoveries ID	700	(12,112)	C-UE-2
		<u>1,512,133</u> ✓	
WA+ID		6,001,508	
OR		650,793 ✓	
Total - Check		6,652,301 ✓	

0 check

Prep by: 

1st Review: _____

Date: 2/23/2016

Mgr. Review: 

2.03-02

Sum of Transaction Amt SUM		Service	Jurisdiction			CD Total		ED		OR		WA		ED Total		GD		GD Total		Grand Total
Ferc Acct	Transaction Desc	CD	ID	WA	WA	ID	WA	ID	WA	ID	WA	ID	WA	ID	WA	ID	WA	ID	WA	
144200	AVA CSSCAE 201501 CSS CAE Non-Journal Import Created		8,216	197,782		205,997		1,283,945	0	3,696,859		4,980,803		254,803	669,257	5,109	681,763	5,109	1,605,822	211,106
144600	AVA CSSCAE 201501 CSS CAE Non-	~ (22,719)	~ (41,213)		(63,932)															(76,786)
144700	AVA CSSCAE 201501 CSS CAE Non-	~ (12,112)	~ (45,816)		(57,928)															(10,719)
Grand Total		(26,616)	110,753		84,137			1,283,945	0	3,696,859		4,980,803		254,803	650,793		681,763	1,587,359		6,652,299

✓

2.03-03

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		
Ref/Basis	Account Description	

***** SYSTEM ***** WASHINGTON ***** IDAHO *****									
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Total
CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	222,797	222,797	0	147,719	147,719	75,078
2	902000	Meter Reading Expenses	1,812,119	114,885	1,927,004	1,624,427	76,171	1,700,598	226,406
G-903	903XXXX	Customer Records & Collection Expenses	657,008	4,761,063	5,418,071	440,329	3,156,680	3,597,009	1,821,062
2	904000	Uncollectible Accounts	0	1,902,041	1,902,041	0	1,261,091	1,261,091	640,950
2	905000	Misc Customer Accounts	0	164,886	164,886	0	109,323	109,323	55,563
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,469,127	7,165,672	9,634,799	2,064,756	4,750,984	6,815,740	2,819,059
CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXXX	Customer Assistance Expenses	5,842,343	204,844	6,047,187	5,773,832	135,816	5,909,648	137,539
2	909000	Advertising	0	539,942	539,942	0	357,992	357,992	181,950
2	910000	Misc Customer Service & Info Exp	0	66,990	66,990	0	44,416	44,416	22,574
		TOTAL CUSTOMER SERVICE & INFO EXP	5,842,343	811,776	6,654,119	5,773,832	538,224	6,312,056	342,063
SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	0	0	0	0	0	0

2.03-04

AVISTA UTILITIES

Report ID:
E-OPS-12A
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended December 31, 2015
Average of Monthly Averages Basis

Average of Monthly Averages 2005		***** SYSTEM *****										***** WASHINGTON *****										***** IDAHO *****									
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total											
CUSTOMER ACCOUNTS EXPENSES:																															
2	901000	Supervision	0	356,243	356,243	0	233,991	233,991	0	122,252	122,252	0	300,099	300,099	0	63,036	63,036	0	363,135	363,135											
2	902000	Meter Reading Expenses	2,898,933	183,688	3,082,621	2,598,834	120,652	2,719,486	2,598,834	120,652	2,719,486	2,598,834	120,652	2,719,486	2,598,834	120,652	2,719,486	2,598,834	120,652	2,719,486											
E-903	903XXXX	Customer Records & Collection Expenses	1,180,375	7,615,135	8,795,510	1,180,375	7,615,135	8,795,510	1,180,375	7,615,135	8,795,510	1,180,375	7,615,135	8,795,510	1,180,375	7,615,135	8,795,510	1,180,375	7,615,135	8,795,510											
2	904000	Uncollectible Accounts	0	3,041,287	3,041,287	0	1,997,609	1,997,609	0	1,043,678	1,043,678	0	90,475	90,475	0	90,475	90,475	0	90,475	90,475											
2	905000	Misc Customer Accounts	0	263,646	263,646	0	173,171	173,171	0	90,475	90,475	0	90,475	90,475	0	90,475	90,475	0	90,475	90,475											
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,079,308	11,459,999	15,539,307	3,351,101	7,527,272	10,878,373	3,351,101	7,527,272	10,878,373	3,351,101	7,527,272	10,878,373	3,351,101	7,527,272	10,878,373	3,351,101	7,527,272	10,878,373											
CUSTOMER SERVICE & INFO EXPENSES:																															
E-908	908XXX	Customer Assistance Expenses	24,109,239	515,442	24,624,681	17,609,905	338,558	17,948,463	17,609,905	338,558	17,948,463	17,609,905	338,558	17,948,463	17,609,905	338,558	17,948,463	17,609,905	338,558	17,948,463											
2	909000	Advertising	16,415	863,985	880,400	15,333	567,491	582,824	15,333	567,491	582,824	15,333	567,491	582,824	15,333	567,491	582,824	15,333	567,491	582,824											
2	910000	Misc Customer Service & Info Exp	0	107,115	107,115	0	70,356	70,356	0	36,759	36,759	0	36,759	36,759	0	36,759	36,759	0	36,759	36,759											
TOTAL CUSTOMER SERVICE & INFO EXP			24,125,654	1,486,542	25,612,196	17,625,238	976,405	18,601,643	17,625,238	976,405	18,601,643	17,625,238	976,405	18,601,643	17,625,238	976,405	18,601,643	17,625,238	976,405	18,601,643											
SALES EXPENSES:																															
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0											
2	913000	Advertising	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0											
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0											
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0											
ADMINISTRATIVE & GENERAL EXPENSES:																															
4	920000	Salaries	372,974	31,651,900	32,024,874	245,526	21,535,953	21,781,479	245,526	21,535,953	21,781,479	245,526	21,535,953	21,781,479	245,526	21,535,953	21,781,479	245,526	21,535,953	21,781,479											
4	921000	Office Supplies & Expenses	99,184	4,130,518	4,229,702	99,184	2,810,404	2,909,588	99,184	2,810,404	2,909,588	99,184	2,810,404	2,909,588	99,184	2,810,404	2,909,588	99,184	2,810,404	2,909,588											
4	922000	Admin Exp Transferred—Credit	0	(118,479)	(118,479)	0	(80,613)	(80,613)	0	(80,613)	(80,613)	0	(80,613)	(80,613)	0	(80,613)	(80,613)	0	(80,613)	(80,613)											
4	923000	Outside Services Employed	131,665	9,500,051	9,631,716	62,952	6,463,835	6,526,787	62,952	6,463,835	6,526,787	62,952	6,463,835	6,526,787	62,952	6,463,835	6,526,787	62,952	6,463,835	6,526,787											
4	924000	Property Insurance Premium	0	1,313,970	1,313,970	0	894,025	894,025	0	894,025	894,025	0	894,025	894,025	0	894,025	894,025	0	894,025	894,025											
4	925XXXX	Injuries and Damages	22,575	3,450,764	3,473,339	22,418	2,347,900	2,370,318	22,418	2,347,900	2,370,318	22,418	2,347,900	2,370,318	22,418	2,347,900	2,370,318	22,418	2,347,900	2,370,318											
4	926XXXX	Employee Pensions and Benefits	0	1,594,959	1,594,959	0	1,085,210	1,085,210	0	1,085,210	1,085,210	0	1,085,210	1,085,210	0	1,085,210	1,085,210	0	1,085,210	1,085,210											
4	927000	Franchise Requirements	3,927	0	3,927	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0											
4	928000	Regulatory Commission Expenses	3,087,053	3,051,444	6,138,497	2,207,247	2,002,663	4,209,910	2,207,247	2,002,663	4,209,910	2,207,247	2,002,663	4,209,910	2,207,247	2,002,663	4,209,910	2,207,247	2,002,663	4,209,910											
1	929000	Miscellaneous General Expenses	132,964	3,502,299	3,635,263	88,228	2,382,964	2,471,192	88,228	2,382,964	2,471,192	88,228	2,382,964	2,471,192	88,228	2,382,964	2,471,192	88,228	2,382,964	2,471,192											
4	930000	Rents	9,583	1,007,981	1,017,564	5,383	685,830	691,213	5,383	685,830	691,213	5,383	685,830	691,213	5,383	685,830	691,213	5,383	685,830	691,213											
4	931000	Maintenance of General Plant	989,856	9,687,895	10,677,751	563,564	6,591,644	7,155,208	563,564	6,591,644	7,155,208	563,564	6,591,644	7,155,208	563,564	6,591,644	7,155,208	563,564	6,591,644	7,155,208											
4	935000	TOTAL ADMIN & GEN OPERATING EXP	4,849,781	68,773,302	73,623,083	3,294,502	46,719,815	50,014,317	3,294,502	46,719,815	50,014,317	3,294,502	46,719,815	50,014,317	3,294,502	46,719,815	50,014,317	3,294,502	46,719,815	50,014,317											

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		
Ref/Basis	Account Description	

AVISTA UTILITIES

Average of Monthly Averages Basis For Twelve Months Ended December 31, 2015		***** SYSTEM ***** WASHINGTON ***** IDAHO *****									
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
REVENUES											
SALES OF GAS:											
99	480000 Residential	139,845,052	0	139,845,052	98,613,917	0	98,613,917	41,231,135	0	41,231,135	
99	4812XX Commercial - Firm & Interruptible	70,669,221	0	70,669,221	50,387,262	0	50,387,262	20,281,959	0	20,281,959	
99	4813XX Industrial-Firm	3,352,195	0	3,352,195	1,980,198	0	1,980,198	1,371,997	0	1,371,997	
99	481400 Interruptible	0	0	0	0	0	0	0	0	0	
99	484000 Interdepartmental Revenue	267,952	0	267,952	232,617	0	232,617	35,335	0	35,335	
99	499XXX Unbilled Revenue	(4,624,197)	0	(4,624,197)	(3,172,435)	0	(3,172,435)	(1,451,762)	0	(1,451,762)	
TOTAL SALES TO ULTIMATE CUSTOMERS		209,510,223	0	209,510,223	148,041,559	0	148,041,559	61,468,664	0	61,468,664	
OTHER OPERATING REVENUES:											
99	483XXX Sales for Resale	133,356,919	0	133,356,919	89,432,389	0	89,432,389	43,924,530	0	43,924,530	
4	488000 Miscellaneous Service Revenues	12,502	0	12,502	6,610	0	6,610	5,892	0	5,892	
99	4893XX Transportation Revenues	4,600,031	0	4,600,031	4,160,109	0	4,160,109	439,922	0	439,922	
99	493000 Rent from Gas Property	2,445	0	2,445	2,445	0	2,445	0	0	0	
4	495XXX Other Gas Revenues	10,556,746	211,737	10,768,483	9,087,083	153,507	9,240,590	1,469,663	58,230	1,527,893	
99	496100 Provision for Rate Refund	0	0	0	0	0	0	0	0	0	
TOTAL OTHER OPERATING REVENUES		148,528,643	211,737	148,740,380	102,688,636	153,507	102,842,143	45,840,007	58,230	45,898,237	
TOTAL GAS REVENUES		358,038,866	211,737	358,250,603	250,730,195	153,507	250,883,702	107,308,671	58,230	107,366,901	
PRODUCTION EXPENSES:											
G-804	804/805 City Gate Purchases	219,933,395	0	219,933,395	149,313,631	0	149,313,631	70,619,764	0	70,619,764	
99	808XXX Net Natural Gas Storage Transactions	14,409,617	0	14,409,617	10,548,217	0	10,548,217	3,861,400	0	3,861,400	
99	811000 Gas Used for Products Extraction	(311,148)	0	(311,148)	(210,718)	0	(210,718)	(100,430)	0	(100,430)	
10	813000 Other Gas Expenses	0	1,116,593	1,116,593	0	765,369	765,369	0	351,224	351,224	
99	813010 Gas Technology Institute (GTI) Expenses	93,965	0	93,965	66,183	0	66,183	27,782	0	27,782	
TOTAL PRODUCTION EXPENSES		234,125,829	1,116,593	235,242,422	159,717,313	765,369	160,482,682	74,408,516	351,224	74,759,740	
UNDERGROUND STORAGE EXPENSES:											
1	814000 Supervision & Engineering	0	13,588	13,588	0	9,601	9,601	0	3,987	3,987	
1	824000 Other Expenses	0	612,321	612,321	0	432,666	432,666	0	179,655	179,655	
1	837000 Other Equipment	0	586,279	586,279	0	414,265	414,265	0	172,014	172,014	
TOTAL UNDERGROUND STORAGE OPER EXP		0	1,212,188	1,212,188	0	856,532	856,532	0	355,656	355,656	
G-DEPX	Depreciation Expense-Underground Storage	0	621,734	621,734	0	439,317	439,317	0	182,417	182,417	
G-AMTX	Amortization Expense-Underground Storage	0	228	228	0	161	161	0	67	67	
G-OTX	Taxes Other Than FIT	0	315,900	315,900	0	223,215	223,215	0	92,685	92,685	
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAX		0	937,862	937,862	0	662,693	662,693	0	275,169	275,169	
TOTAL UNDERGROUND STORAGE EXPENSES		0	2,150,050	2,150,050	0	1,519,225	1,519,225	0	630,825	630,825	

2.03-05

2.03-06

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-OPS-12A

For Twelve Months Ended December 31, 2015			Average of Monthly Averages Basis									
Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
REVENUE												
SALES OF ELECTRICITY:												
99	440000	Residential	339,129,378	0	339,129,378	228,952,929	0	228,952,929	110,176,449	0	110,176,449	
99	442200	Commercial - Firm & Int.	312,340,143	0	312,340,143	221,104,301	0	221,104,301	91,235,842	0	91,235,842	
1	442300	Industrial	116,667,748	0	116,667,748	66,873,283	0	66,873,283	49,794,465	0	49,794,465	
99	444000	Public Street & Highway Lighting	7,276,497	0	7,276,497	4,889,678	0	4,889,678	2,386,819	0	2,386,819	
99	448000	Interdepartmental Revenue	1,190,014	0	1,190,014	927,600	0	927,600	262,414	0	262,414	
99	499XXX	Unbilled Revenue	(12,604,957)	0	(12,604,957)	(8,824,571)	0	(8,824,571)	(3,780,386)	0	(3,780,386)	
TOTAL SALES TO ULTIMATE CUSTOMERS			763,998,823	0	763,998,823	513,923,220	0	513,923,220	250,075,603	0	250,075,603	
1	447XXX	Sales for Resale	0	133,316,868	133,316,868	0	87,495,860	87,495,860	0	45,821,008	45,821,008	
TOTAL SALES OF ELECTRICITY			763,998,823	133,316,868	897,315,691	513,923,220	87,495,860	601,419,080	250,075,603	45,821,008	295,896,611	
OTHER OPERATING REVENUE:												
99	449100	Provision for Rate Refund	(5,620,861)	0	(5,620,861)	(3,422,474)	0	(3,422,474)	(2,198,387)	0	(2,198,387)	
99	451000	Miscellaneous Service Revenue	252,517	0	252,517	154,514	0	154,514	98,003	0	98,003	
1	453000	Sales of Water & Water Power	0	407,336	407,336	0	267,335	267,335	0	140,001	140,001	
1	454000	Rent from Electric Property	2,557,565	74,656	2,632,221	1,558,332	48,997	1,607,329	999,233	23,659	1,024,892	
1	456XXX	Other Electric Revenues	5,003,637	106,149,522	111,153,159	4,952,256	69,665,931	74,618,187	51,381	36,483,591	36,534,972	
TOTAL OTHER OPERATING REVENUE			2,192,858	106,631,514	108,824,372	3,242,628	69,982,263	73,224,891	(1,049,770)	36,649,251	35,599,481	
TOTAL ELECTRIC REVENUE			766,191,681	239,948,382	1,006,140,063	517,165,848	157,478,123	674,643,971	249,025,833	82,470,259	331,496,092	

2.04

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED December 31, 2015
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Regulatory Expense
		2.04 E-RE
	Adjustment Number	
	Workpaper Reference	
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	29
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	29
24	Total Electric Expenses	29
25	OPERATING INCOME BEFORE FIT	(29)
	FEDERAL INCOME TAX	
26	Current Accrual	(10)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$19)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Jma

2.04-01

Adjustment No. 204Workpaper Ref. E-RE-1

Avista Utilities
Calculation of Regulatory Expense Adjustment - Electric
Twelve Months Ended December 31, 2015

	<u>System</u>	<u>Washington</u>
Revised Expense:		
WUTC (1)	1,031,867 ✓	1,031,867
IPUC (1)	623,571 ✓	
FERC (2) (3)	2,210,963 ✓	1,451,055
Total Revised Expense	<u>3,866,401</u>	<u>2,482,922</u>
Allocation basis #1 (3)	100.000%	65.630%
Less Accrual: (4)		
WUTC	1,025,044 ✓	1,025,044
IPUC	619,966 ✓	
FERC (3)	2,177,491 ✓	1,429,087
Total Accrual	<u>3,822,501</u>	<u>2,454,132</u>
Adjustment	<u><u>43,900</u></u>	<u><u>28,790</u></u> ✓

NOTES:

- (1) Source of revised WUTC fees are shown on workpaper reference page E-RE-2
- (2) Actual FERC payments are shown on workpaper reference page E-RE-4
- (3) FERC fees are apportioned to jurisdictions using allocation basis #1 from the Supplemental Operating Report, E-ALL-12A
- (4) Regulatory Fee Accruals are shown on workpaper reference page E-RE-3

2.04-02

Adjustment No. 2.04Workpaper Ref. E-RE-3

Ferc Acct	928000
Service	ED
Expenditure Type	928 Regulatory Fees

Sum of Transaction Amount				
Jurisdiction	Accounting Period	Ava Jet	Project Number	Total
AN	201501	465-PS ACC	09800545	208,784.00
	201502	465-PS ACC	09800545	208,784.00
	201503	465-PS ACC	09800545	208,784.00
	201504	465-PS ACC	09800545	208,784.00
	201505	465-PS ACC	09800545	208,784.00
	201506	465-PS ACC	09800545	198,003.00
	201507	465-PS ACC	09800545	66,952.52
	201508	465-PS ACC	09800545	66,951.52
	201509	465-PS ACC	09800545	200,416.00
	201510	465-PS ACC	09800545	200,416.00
	201511	465-PS ACC	09800545	200,416.00
	201512	465-PS ACC	09800545	200,416.00
AN Total				2,177,491.04
ID	201501	102-MISC A	03805013	49,375.00
	201502	102-MISC A	03805013	49,375.00
	201503	102-MISC A	03805013	49,375.00
	201504	102-MISC A	03805013	49,375.00
	201505	102-MISC A	03805013	60,819.04
	201506	102-MISC A	03805013	51,663.81
	201507	102-MISC A	03805013	51,663.81
	201508	102-MISC A	03805013	51,663.81
	201509	102-MISC A	03805013	51,663.81
	201510	102-MISC A	03805013	51,663.81
	201511	102-MISC A	03805013	51,663.81
	201512	102-MISC A	03805013	51,663.81
ID Total				619,965.71
WA	201501	102-MISC A	02805036	85,425.00
	201502	102-MISC A	02805036	85,425.00
	201503	102-MISC A	02805036	85,425.00
	201504	102-MISC A	02805036	85,406.28
	201505	102-MISC A	02805036	85,421.00
	201506	102-MISC A	02805036	85,420.00
	201507	102-MISC A	02805036	85,420.00
	201508	102-MISC A	02805036	85,421.00
	201509	102-MISC A	02805036	85,420.00
	201510	102-MISC A	02805036	85,420.00
	201511	102-MISC A	02805036	85,421.00
	201512	102-MISC A	02805036	85,420.00
WA Total				1,025,044.28
Grand Total				3,822,501.03

Adjustment No. 1.64

Worksheet Ref. E-RE-4

2.04-03

FERC ELECTRIC CHARGES

242310 ED AN			
	Expense Accrual	Payments	Ending Balance
201501	(175,000.00)		(700,000.00)
201502	(175,000.00)		(875,000.00)
201503	(175,000.00)		(1,050,000.00)
201504	(175,000.00)		(1,225,000.00)
201505	(175,000.00)		(1,400,000.00)
201506	(175,000.00)		(1,575,000.00)
201507	(43,949.52)		(1,618,949.52)
201508	(43,949.52)		(1,662,899.04)
201509	(166,666.00)	1,837,899.04	8,334.00
201510	(166,666.00)		(158,332.00)
201511	(166,666.00)		(324,998.00)
201512	(166,666.00)		(491,664.00)
	(1,804,563.04)	1,837,899.04	

FERC HYDRO CHARGES

242300 ED AN			
	Expense Accrual	Payments	Ending Balance
201501	(175,000.00)		(700,000.00)
201502	(175,000.00)		(875,000.00)
201503	(175,000.00)		(1,050,000.00)
201504	(175,000.00)		(1,225,000.00)
201505	(175,000.00)		(1,400,000.00)
201506	(175,000.00)		(1,575,000.00)
201507	(43,949.52)		(1,618,949.52)
201508	(43,949.52)		(1,662,899.04)
201509	(166,666.00)	1,837,899.04	8,334.00
201510	(166,666.00)		(158,332.00)
201511	(166,666.00)		(324,998.00)
201512	(166,666.00)		(491,664.00)
	(1,804,563.04)	1,837,899.04	

Total FERC payments **2,210,963.04** ✓

Allocate to Jurisdictions
 Note 1 ✓ 65.630% 1,451,055.04
 34.370% 759,908.00
2,210,963.04

Total FERC Accrual **2,177,491.04** ✓

Allocate to Jurisdictions
 Note 1 ✓ 65.630% 1,429,087.37
 34.370% 748,403.67
2,177,491.04

Prep by: [Signature]
 Mgr. Review: [Signature]

Date: 3/11/2016

Avista Utilities
WUTC Filing Fees Adjustment
Twelve Months Ended December 31, 2015

	WUTC FEES		
	Total	Washington	Idaho
Electric Revenues: (1)			
Sales to Ultimate Consumers:			
(499) Unbilled	-12,604,957	-8,824,571	-3,780,386
(440) Residential	339,129,378	228,952,929	110,176,449
(442) Commercial / Industrial	429,013,891	287,983,584	141,030,307
(444) Public Street & Highway	7,276,497	4,889,678	2,386,819
(448) Interdepartmental Revenues	1,190,014	927,600	262,414
Total Sales to Ultimate Consumers	764,004,823	513,929,220	250,075,603
Other Operating Revenues:			
(451) Misc Service Revenues	252,517	154,514	98,003
(453) Sales of Water/Water Power	407,336	267,335	140,001
(454) Rent from Electric Property	2,632,221	1,607,329	1,024,892
Total Other Operating Revenues	3,292,074	2,029,178	1,262,896
Total Electric Subject to Fees	767,296,897	515,958,398	251,338,499
Fee Calculation			
First \$50,000 @ .001 (Washington)		0.001000	
Fee Rate (2)		0.002000	0.002481
REGULATORY FEES	1,655,438	1,031,867	623,571

- Electric excludes: Acct 456 , Other Elec Revenues and Acct 447, Sales for Resale on the basis that those services are resold and taxed at the retail level.
- Electric includes: Acct 448, Interdepartmental Revenues, since Avista is end user.

Notes:

- (1) Figures from Results report E-OPS-12A
- (2) Rate from 2014 Commission Fees letters/orders:
WA, Order No. A 140166 dated 02/27/2014; ID assessment rate is .002481 ID, Order No. 33281 dated April 20, 2015.

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED December 31, 2015
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Injuries and Damages 2.05 E-ID
	Adjustment Number	
	Workpaper Reference	
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	227 ✓
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	227
24	Total Electric Expenses	227
25	OPERATING INCOME BEFORE FIT	(227)
	FEDERAL INCOME TAX	
26	Current Accrual	(79)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$148)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Jma

2.05-01
Adjustment No. 2.05

Workpaper Ref. E-ID-1

**Avista Utilities
Electric System
Injuries and Damages Adjustment
Account 925
Twelve Months Ended December 31, 2015**

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Accrual per Results	0	0	0
Directly Assigned	✓ 150,315	102,274	48,041
Allocated (4)	150,315	102,274	48,041
Total			
Revised Annual Accrual-Direct 6 yr avg	366,858	✓ 329,392	✓ 37,466
Increase (Decrease) in Expense	216,543	227,118	(10,575)

Allocation Note 4: Jurisdictional Four Factor	100.000%	68.040%	31.960%
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2.05-02
Adjustment No. 2.05

Workpaper Ref. C-ID-2

**Avista Utilities
Injuries and Damages Adjustment
Twelve Months Ended December 31, 2015**

Six Year Average Injuries and Damages Payments

Year	Electric			Gas		
	Washington	Idaho	Total	Washington	Idaho	Total
2010	491,252	48,250	539,502	1,045,712	8,936	1,054,648
2011	338,738	45,067	383,805	161,811	6,825	168,636
2012	633,307	31,811	665,118	6,882	8,076	14,958
2013	135,313	51,068	186,381	324,872	756,811	1,081,683
2014	295,491	27,303	322,794	23,907	2,610	26,518
2015	82,249 ✓	21,297 ✓	103,547	29,008 ✓	8,889 ✓	37,896
6 yr Avg	✓ 329,392	37,466	366,858	265,365	132,024	397,390

Payments from Account 228210 by Service and State

1) 2015 inj & dam adj

Prep by: [Signature] 1st Review: [Signature]
Date: 3/11/2016 Mgr. Review: [Signature]

Accounting Year 2015

Sum of Transaction Amt				
Ferc Acct	Ferc Acct Desc	Service	Jurisdiction	Total
228200	ACCUM PROV FOR INJURY & DAMAGE	ED	AN	(103,456.82)
		GD	AN	(37,896.13)
			OR	(27,809.91)
228200 Total				(169,162.86)
228210	PAYMENT/REFUND INJURY & DAMAGE	ED	ID	21,297.38
			WA	82,249.44
		GD	ID	8,888.54
			OR	27,809.91
				29,007.59
228210 Total				169,252.86
Grand Total				90.00

Prep by: 1st Review:

Date: 3/11/2016

Mgr. Review:

Ferc Acct: 925100 Ava Jet: 208-DC PAY

Ferc Acct Desc	Service	Jurisdiction	Transaction Desc	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM	Transaction Amt
INJURIES & DAMAGES NON PB	ED	AN	WAID Electric - Provision for	150,314.54	.00	.00	150,314.54
	GD	AN	WAID Gas - Provision for Major	.00	1,058.34	.00	1,058.34
		OR	OR Gas - Provision for Major/M	.00	.00	216,854.32	216,854.32
Sum				150,314.54	1,058.34	216,854.32	368,227.20

✓

2.05-04

Prep by:  1st Review: 

1) 2015 inj & dam adj

Date: 3/11/2016

Mgr. Review:

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED December 31, 2015
(000'S OF DOLLARS)

2.06

(Backup revised only
Adj. does not change)

Line No.	DESCRIPTION	FIT/DFIT Expense
	Adjustment Number	2.06
	Workpaper Reference	E-FIT
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	-
26	Current Accrual	-
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	(1) ✓
30	NET OPERATING INCOME	\$1
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

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AVISTA UTILITIES
Electric FIT Adjustment
For the Twelve Months Ended December 31, 2015

2.06-1
Revised

	System	Washington	Idaho
Taxable NOI per Results (Per E-FIT-12A)	32,733,528	✓ 20,171,677	✓ 12,561,851
Schedule M Reallocations and Adjustments			
(1) Injuries and Damages			
Elim Orig Alloc	90	59 ✓	31 ✓
(2) Section 199 Manufacturing Deduction			
Increase deduction	0	0	0
Reallocated Taxable NOI	32,733,618	20,171,736	12,561,882
FIT Accrual per Results (Per E-FIT-12A)	11,456,735	✓ 7,060,087	✓ 4,396,648
Adjusted FIT Accrual	11,456,766	7,060,108	4,396,659
Total Current FIT Adjustment	31	21	11
Deferred FIT Adjustment			
(1) Injuries and Damages			
Elim Orig Alloc	(32)	(21) ✓	(11) ✓
Total Deferred FIT Adjustment	(32)	(21)	(11)
Amortized Investment Tax Credit Adjustment			
ITC Amortization per Results (Per E-FIT-12A)	(195,528)	✓ (128,325)	✓ (67,203)
Adjusted ITC Accrual	(196,812)	(129,168)	(67,644)
Amortized Investment Tax Credit - Noxon	(1,284)	(843)	(441)
Net FIT/DFIT/ITC Adjustment	(1,285)	(843)	(441)
FIT Adjustment for Production Tax Credit	0	0	0
Net Tax Adjustment	(1,285)	(843)	(441)

Effective Tax Rate Test

Net Operating Income Before FIT	212,344,602	✓ 138,735,467	✓ 73,609,135
Less: Colstrip Reallocation	0	(141,516)	141,516
Less: Interest Charges	54,928,820	✓ 36,511,830	✓ 18,416,990
	157,415,782	102,365,153	55,050,629
Current FIT per ROO	11,456,735	7,060,087	4,396,648
Deferred FIT per ROO	44,638,240	✓ 29,533,536	✓ 15,104,704
Investment Tax Credit - Noxon	(195,528)	(128,325)	(67,203)
Adjustment to Tax Expense	(1,284)	(843)	(441)
Adjusted FIT Expense	55,898,163	36,464,455	19,433,708
Effective Tax Rate	35.51%	35.62%	35.30%
Adj for tax effect on Perm Differences		90,845	(184,293)
(Includes:		35.53%	35.64%
WNP3 in WA			
Section 199 Deduction			
Meals & plane)			

FIT Adjustments and Reallocations
Electric System
For the Twelve Months Ended December 31, 2015

(1) Injuries and Damages

Reverse Schedule M and Deferred Tax amounts for actual payment and accrual so that tax expense reflects the accrued level of injuries & damages expense which is adjusted in Injuries & Damages Adjustment.

	AMOUNT
Sch M	(\$90)
DFIT	32

Allocation		
Sch M	(\$90)	# 2
WA	(59) /	65.683%
ID	(31) /	34.317%

FERC 228000	
ED AN	(103,456.82)

Allocation		
DFIT	\$32	# 2
WA	21 ✓	65.683%
ID	11 ✓	34.317%

FERC 228210	
ED ID	21,297.38
ED WA	82,249.44
	103,546.82

SCH M	(90.00)
-------	---------

(2) Section 199 Manufacturing Deduction

See "Section 199 Deduction" workpapers for description of adjustment.

Sch M	
Per Roo	(\$2,500,000)
Adjusted	(\$2,500,000)
Adjustment	\$0

Allocation		
Sch M	\$0	# 1
WA	0	65.630%
ID	0	34.370%

Allocation		
DFIT - Perm Difference		# 1
WA	0	65.630%
ID	0	34.370%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC FEDERAL INCOME TAXES		E-FIT-12A
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		
Ref/Basis	Description	

AVISTA UTILITIES

	System	Washington	Idaho
Calculation of Taxable Operating Income:			
E-OPS	1,006,140,063	674,643,971	331,496,092
	Operating Revenue		
E-OPS	617,386,549	405,239,659	212,146,890
	Less: Operating & Maintenance Expense		
E-OPS	103,000,355	72,045,889	30,954,466
	Less: Book Deprec/Amort and Reg Amortizations		
E-OTX	73,408,557	58,622,956	14,785,601
	Less: Taxes Other than FIT		
	Net Operating Income Before FIT	138,735,467	73,609,135
E-INT	54,928,820	36,511,830	18,416,990
	Less: Interest Expense		
E-OPS	0	(141,516)	141,516
	Less: Colstrip 3 AFUDC Reallocation Adj		
E-SCM	(124,682,254)	(82,193,476)	(42,488,778)
	Plus: Schedule M Adjustments		
	Taxable Net Operating Income	20,171,677	12,561,851
	Tax Rate	35.00%	35.00%
	Total Federal Income Tax	7,060,087	4,396,648
I	Production Tax Credit	(154,304)	(53,034)
I	Investment Tax Credit - Noxon *	0	0
	Total Net Federal Income Tax	6,958,817	4,343,614
E-DTE	Deferred FIT	29,533,536	15,104,704
	Amortized Investment Tax Credit - Noxon	(195,528)	(67,203)
I	411400 Total Net FIT/Deferred FIT	36,364,028	19,381,115

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

2.06-3
Revised

Avista Utilities
Section 199 Deduction
WA GRC

		2015		Twelve Months Ended Dec 31, 2015		
		Accrual by month		Accrual Per Actual/Accrual by		
		Books	Month	Difference		
		Books	Month	Difference		
		Books	Month	Difference		
		Books	Month	Difference		
		Books	Month	Difference		
		Books	Month	Difference		
		Books	Month	Difference		
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		Books	Month			

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2.06-04

2.06-05

AVISTA UTILITIES
ITC AMORTIZATION

		2009	2010	2011	2012	
		Noxon #1	Noxon #3	Noxon #2	Noxon #4	Total
Project Costs per Tax Return		17,700,420	8,298,500	9,371,870	7,750,955	
ITC Rate		30%	30%	30%	30%	
ITC Claimed on Tax Return		(5,310,126)	(2,489,550)	(2,811,561)	(2,325,286)	(12,936,523)
Amortization:						
	2009	(44,251)				(44,251)
	2010	(88,502)	(20,746)			(109,248)
	2011	(88,502)	(41,494)	(23,431)		(153,427)
	2012	(88,502)	(41,493)	(46,859)	(19,377)	(196,231)
	2013 Jan	(7,375)	(3,458)	(3,905)	(3,230)	(17,968)
	Feb	(7,375)	(3,458)	(3,905)	(3,230)	(17,968)
	Mar	(7,375)	(3,458)	(3,905)	(3,230)	(17,968)
	Apr	(7,375)	(3,458)	(3,905)	(3,230)	(17,968)
	May	(7,375)	(3,458)	(3,905)	(3,230)	(17,968)
	Jun	(7,375)	(3,458)	(3,905)	(3,230)	(17,968)
	Jul	(7,375)	(3,458)	(3,905)	(3,230)	(17,968)
	Aug	(7,375)	(3,458)	(3,905)	(3,230)	(17,968)
	Sep	(7,375)	(3,458)	(3,905)	(3,230)	(17,968)
	Oct	(7,375)	(3,458)	(3,905)	(3,230)	(17,968)
	Nov	(7,375)	(3,458)	(3,905)	(3,230)	(17,968)
	Dec	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
	2014 Jan	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
	Feb	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
	Mar	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
	Apr	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
	May	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
	Jun	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
	Jul	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
	Aug	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
	Sep	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
	Oct	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
	Nov	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
	Dec	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
	2015 Jan	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
	Feb	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
	Mar	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
	Apr	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
	May	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
	Jun	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
	Jul	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
	Aug	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
	Sep	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
	Oct	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
	Nov	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
	Dec	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
	2016	(80,640)	(37,872)	(42,828)	(35,472)	(196,812)
	2017	(80,640)	(37,872)	(42,828)	(35,472)	(196,812)
	2018	(80,640)	(37,872)	(42,828)	(35,472)	(196,812)
	2071	(80,640)	(37,872)	(42,828)	(35,472)	(196,812)
	2072	(80,640)	(37,872)	(42,828)	(35,472)	(196,812)
	2073	(80,640)	(37,872)	(42,828)	(35,472)	(196,812)
	2074	(73,920)	(37,872)	(42,828)	(35,472)	(190,092)
	2075		(34,716)	(42,828)	(35,472)	(113,016)
	2076			(39,259)	(35,472)	(74,731)
	2077				(32,516)	(32,516)
Total Amortization		(5,309,922)	(2,489,835)	(2,811,409)	(2,325,115)	(12,936,281)
Variance - Will Adjust in final year.		204	(285)	152	171	242
			65.63%	34.37%		
Restating Adjustment:		System	WA	ID		
Restating ITC Amortization	Annual	(196,812)	(129,168)	(67,644)		
Test Period ITC Amortization	1/1/15-12/31/15	(195,528)	(128,325)	(67,203)		
Adjustment		(1,284)	(843)	(441)		

2.06-06

Avista Corporation
Electricity Production Tax Credit - Open-Loop Biomass/Hydro Upgrade
Applicable to Production at the Cabinet Gorge Unit 4 Upgrade

	Cabinet Upgrade (1)
Cabinet Gorge estimated net generation	994,874 MWh
X	1,000
	994,874,000 kWh
(Incremental increase in generation)	1.41%
	14,027,723 kWh
	-\$0.01100 \$/kWh
	-\$154,305
	100.00%
Total Cabinet Gorge Production Tax Credit	-\$154,305

	System	WA	ID
Total pro forma Production Tax Credit	-\$154,305	-\$101,270	-\$53,035
Production Tax Credit per ROO (E-FIT-12A) Dec 31, 2015	-\$154,304	-\$101,270	-\$53,034
Adjustment to FIT for actual qualified generation	-\$1	\$0	-\$1
Production/Transmission Ratio	100.00%	65.63%	34.37%

(1) PTC - 2007 Cabinet Gorge effective April 2007. 10 Year Production Tax Credit Available 4/2007 - 3/2017.

2.06-07
Revised

			Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total
997017	Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	Perm	1,192,020	-	-	-	-	1,192,020
997045	Section 199 Manufacturing Deduction	Perm	(1,640,750)	(859,250)	-	-	-	(2,500,000)
997082	Meal Disallowances	Perm	340,610	159,993	100,190	38,005	60,886	699,684
997015	Airplane Lease Payments	Plant	367,677	172,707	108,151	41,025	65,725	755,285
			259,558	(526,551)	208,341	79,030	126,611	146,989
997000	Book Depreciation	Plant	72,046,394	37,900,726	15,182,044	6,933,124	9,506,244	141,568,532
997001	Contributions In Aid of Construction	Plant	4,162,234	2,173,364	348,007	169,607	48,311	6,901,523
997012	Transportation Depreciation	Plant	-	-	-	-	515,249	515,249
997041	Rathdrum Turbine Lease, Tax	Plant	(186,364)	(97,597)	-	-	-	(283,961)
997048	AFUDC	Plant	(1,442,327)	(753,130)	(75,987)	(37,033)	(96,187)	(2,404,664)
997049	Tax Depreciation	Plant	(135,088,195)	(73,484,240)	(30,707,132)	(14,556,919)	(26,645,574)	(280,482,060)
997080	Book Transportation Depr	Plant	4,078,216	2,218,436	828,947	392,968	-	7,518,567
997092	Smart Grid	Plant	1	-	-	-	-	1
997101	Repairs 481 (a)	Plant	(30,698,004)	(16,076,343)	(4,660,148)	(2,271,193)	(2,970,575)	(56,676,263)
			(87,128,044)	(48,118,784)	(19,084,269)	(9,369,446)	(19,642,532)	(183,343,076)
997002	Injuries and Damages	Temp	(59)	(31)	-	-	-	(90)
997004	Boulder Park Write Off	Temp	-	(108,531)	-	-	-	(108,531)
997005	FAS106 Current Retiree Medical Accrual	Temp	1,335,249	627,198	392,760	148,986	-	2,504,193
997007	Idaho PCA	Temp	-	7,757,325	-	-	-	7,757,325
997008	DSM Book Amortization	Temp	-	-	-	-	(267,320)	(267,320)
997009	Rathdrum Turbine Lease	Temp	(12,951)	(6,782)	-	-	-	(19,733)
997010	Deferred Gas Credit and Refunds	Temp	-	-	7,047,445	2,776,165	3,806,727	13,630,337
997016	Redemption Expense	Temp	840,572	438,916	199,435	97,197	-	1,576,120
997017	Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	Temp	1,258,011	-	-	-	-	1,258,011
997018	DSM Tariff Rider	Temp	1,356,719	1,192,982	-	-	-	2,549,701
997020	FAS87 Current Pension Accrual	Temp	4,050,702	1,902,711	1,191,504	451,973	-	7,596,890
997021	Wartsilla Generators Amortization	Temp	153,156	-	-	-	-	153,156
997024	Kettle Falls Disallowance	Temp	(134,592)	-	-	-	-	(134,592)
997030	Uncollectibles	Temp	-	-	-	-	(31,260)	(31,260)
997030	Senate Bill 408	Temp	-	-	-	-	(1,488)	(1,488)
997031	Decoupling Mechanism	Temp	(4,768,510)	-	(6,041,374)	-	-	(10,809,884)
997032	Interest Rate Swaps	Temp	(4,218,087)	(2,202,528)	(1,191,672)	(580,779)	(780,916)	(8,973,982)
997033	BPA Residential Exchange	Temp	(1,117,130)	(113,703)	-	-	-	(1,230,833)
997033	DSM Tariff Rider - 99 (G)	Temp	-	-	(1,063,121)	(50,681)	-	(1,113,802)
997034	Montana Hydro Settlement	Temp	676,632	360,684	-	-	-	1,037,316
997043	Washington Deferred Power Costs	Temp	3,278,862	-	-	-	-	3,278,862
997044	Non-Monetary Power Costs	Temp	91,033	47,673	-	-	-	138,706
997046	Nez Perce Settlement	Temp	(22,008)	5,212	-	-	-	(16,796)
997051	Wind Generation AFUDC - ID	Temp	-	216,701	-	-	-	216,701
997053	Renewable Energy Certificate Fees	Temp	31,256	14,682	-	-	-	45,938
997054	Spokane River Relicensing	Temp	72,939	5,797	-	-	-	78,736
997055	Deferred Gas Exchange	Temp	-	-	7	3	-	10
997059	Spokane River Relicensing PME	Temp	46,316	26,996	-	-	-	73,312
997063	CDA Lake Settlement	Temp	732,344	334,835	-	-	-	1,067,179
997065	Amortization - Unbilled Revenue Add-Ins	Temp	289,407	(315,151)	306,052	(105,831)	-	174,477
997069	Lancaster Deferral Op	Temp	1,246,667	-	-	-	-	1,246,667
997081	Deferred Compensation	Temp	(381,642)	(179,266)	(112,259)	(42,583)	(68,221)	(783,971)
997083	Paid Time Off	Temp	144,209	67,739	42,419	16,091	25,778	296,236
997084	Customer Uncollectibles	Temp	(168,816)	(88,201)	(47,042)	(23,909)	-	(327,968)
997085	FAS106 Post Retirement - OR	Temp	-	-	-	-	238,685	238,685
997086	FAS87 Pension Benefits - OR	Temp	-	-	-	-	724,092	724,092
997087	Redemption Expense Amortization - OR	Temp	-	-	-	-	130,692	130,692

2.06-08
Revised

			Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total
99/u88	Deferred O&M Colstrip & CS2	Temp	973,692	7,323	-	-	-	981,015
997095	WA REC DEF	Temp	(5,337,111)	-	-	-	-	(5,337,111)
997096	CDA Settlement Costs	Temp	21,475	11,246	-	-	-	32,721
997097	BPA Parallel Capacity	Temp	(287,084)	(163,539)	-	-	-	(450,623)
997098	Provision for Rate Refund	Temp	3,422,474	2,198,387	-	-	-	5,620,861
997099	Kettle Falls Diesel Leak	Temp	(281,267)	(147,297)	-	-	-	(428,564)
997100	WA REC Amort	Temp	1,963,342	-	-	-	-	1,963,342
997102	Amort Idaho Earnings Test (254229)	Temp	-	(2,591,571)	-	(923,779)	-	(3,515,350)
997103	Def Project Compass	Temp	-	(2,674,360)	-	(672,542)	-	(3,346,902)
997104	Spokane River TDG	Temp	(580,789)	(468,893)	-	-	-	(1,049,682)
			4,675,011	6,156,554	724,155	1,090,310	3,776,769	16,422,799
TOTAL Schedule Ms			(82,193,475)	(42,488,781)	(18,151,774)	(8,200,106)	(15,739,152)	(166,773,288)
DFIT Plant - Calculated			30,494,815	16,841,574	6,679,494	3,279,306	6,874,886	64,170,077
Flow Through			1,548,540	833,829	639,187	344,177	167,173	3,532,906
Allocation Variance - Adjustment in GRC			(1,049,066)	(366,403)	658,541	374,048	353,205	(29,675)
Plant DFIT Before Adjustment in GRC			30,994,289	17,309,001	7,977,222	3,997,532	7,395,264	67,673,308
Other DFIT			(1,636,254)	(2,154,794)	(253,454)	(381,609)	(1,321,869)	(5,747,980)
DFIT Adjustment for Gas Decoupling (no SCH M recorded)								
TOTAL DFIT Calculated using Schedule M's			29,358,035	15,154,207	7,723,768	3,615,923	6,073,395	61,925,328
PER ROO DFIT			29,533,536	15,104,704	7,837,585	3,581,817	6,079,295	62,136,937
Difference - Immaterial			175,501	(49,503)	113,817	(34,106)	5,900	211,609
Due to Allocation of Expense in ROO								

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED December 31, 2015
(000'S OF DOLLARS)

2007

Line No.	DESCRIPTION	Office Space Charges to Non-Utility
	Adjustment Number	2.07
	Workpaper Reference	E-OSC
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(34)
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(34)
24	Total Electric Expenses	(34)
25	OPERATING INCOME BEFORE FIT	34
	FEDERAL INCOME TAX	-
26	Current Accrual	12
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$22
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

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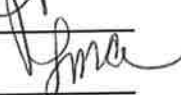
**AVISTA UTILITIES
OFFICE SPACE CHARGES TO NON UTILITY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

	<u>TOTAL</u>	<u>ELECTRIC</u>	<u>GAS</u>	<u>WPNG</u>
Total Company Allocation to Non-Utility --	osc-2 \$ 70,532 ✓	\$50,463	\$13,931	\$6,138
Per utility 4 factor note 7 *	100.000%	71.547%	19.751%	8.702%
Per jurisdictional 4 factor note 4 * (WA portion only).		68.040%	72.499%	
Allocation to WA by service	<u>\$44,435</u>	<u>\$34,335</u>	<u>\$10,100</u>	
Adjustment to remove portion of office space for Non-Utility		-34,335	-10,100	

* See Results of Operations Report E-ALL-12A and G-ALL-12A

Date: 2/24/2016

Prep by: 

Mgr. Review: 

**AVISTA UTILITIES
OFFICE SPACE CHARGES TO NON UTILITY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

Total hours charged OSC-3 23,376.60

(Excluding Executive Officers)

Hours charged 22,010.60

FTEs 10.58 a

Standard office space 82 b square feet
\$27.99 c Office Space Cost / per sq ft.
\$3,765 d Annual Cost/Workstation

\$ 64,129 a*b*c+ a*d

(Executive Officers)

Hours charged OSC-3 1,366.00

FTEs 0.66 a

Average Executive Square footage 169 b square feet
\$27.99 c Office Space Cost / per sq ft.
\$5,019 d Annual Cost/Workstation

\$ 6,403 a*b*c+ a*d

\$ 70,532 ✓ All Employees
OSC-1

Notes:

(c) Office space rate is \$27.99, developed by Facilities, which includes Office Building Operating and Fixed Costs. Including Utilities, Admin, Security, HVAC, Electrical Systems, Building and Grounds Operations & Maintenance, Remodeling, Cafeteria Space, Depreciation and Property Tax.

(d) Approximate annual incremental costs for laptop, phone, cell phone, monitor, mouse and keyboard is \$3,765 per workstation.

Prep by: _____

Date: 2/24/2016

Mgr. Review: Jma

2.07-03

Mac	(Multiple Items)
Sum of Transaction Qty SUM	
Expenditure Organization	Total
A04	23
A07	36
A54	472
B04	40
B08	10
B09	24
B16	6,271
B51	2
B53	93
B54	4
C51	42
C54	8
C56	57
C83	3
D50	4
E01	1,366
E50	4
E51	18
E55	141
E56	44
F08	30
F50	9
F52	500
F53	1,238
F55	78
G01	0
G08	226
G50	10
G53	686
H04	3
H07	0
H14	765
H53	40
J50	1,014
J53	8
K07	108
K53	0
M07	4
M08	13
M11	3
N52	0
N54	5,680
P07	21
P53	968
R11	301
S05	32
S54	1,684
T07	9
T51	8
T52	629
U01	139
V08	102
V50	942
W09	414
Y55	30
Z89	(975)
Grand Total	23,377

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED December 31, 2015
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Excise Taxes 2.08 E-RET
	Adjustment Number	
	Workpaper Reference	
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(447)
16	Total Distribution	(447)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(447)
25	OPERATING INCOME BEFORE FIT	447
	FEDERAL INCOME TAX	-
26	Current Accrual	156
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$291
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

jma

Avista Utilities
Restate Public Utility Excise Tax to Actual
TWELVE MONTHS ENDED DECEMBER 31, 2015

* Actual Payments:		Electric		Gas
January/15	RET-4	2,038,615.20	RET-4	1,010,430.87
February/15	RET-4	2,011,226.00	RET-4	944,546.76
March/15	RET-4	1,750,838.76	RET-4	716,150.22
April/15	RET-4	1,562,411.02	RET-4	529,745.77
May/15	RET-4	1,519,442.62	RET-4	373,217.51
June/15	RET-4	1,560,911.51	RET-4	229,857.81
July/15	RET-4	1,336,249.17	RET-4	174,037.44
August/15	RET-4	1,521,181.20	RET-4	58,950.73
September/15	RET-4	1,634,562.08	RET-4	214,307.82
October/15	RET-4	1,434,637.05	RET-4	264,001.41
November/15	RET-4	1,465,055.91	RET-4	462,015.65
December/15	RET-4	1,835,821.57	RET-4	815,909.16
Total Actual Payments		✓ \$19,670,952.10	✓	\$5,793,171.14
Deduct Washington State Excise Tax amount reflected in results	RET-2	✓ 20,117,771.76	RET-2	5,793,295.53
Add Back Timing Difference (1)		\$0		\$0
Adjustment of Washington State Excise Tax		(\$446,819.66)		(\$124.39)

* Source: Combined Monthly Excise Tax Return Lines 52 (Electric), 53 (Gas),
(these values now incorporate LIHEAP tax credit and Renewable energy credits
as assigned to service).

(1)	LIHEAP Tax credit assigned to service	RET-4	✓ (215,544.40)	RET-4	✓ (143,696.28)
	LIHEAP Tax credit benefit to acct 908610	RET-3	215,544.40	RET-3	143,696.28
			0.00		0.00

Note: To maintain matching of the tax credit with customer benefit expense, either increase 908610 to match credits in actual payments or reverse timing difference in actual payments

2.08-02

Adjustment No. 2.08

Workpaper Ref. RET-2

Transaction Analysis Selection: Accounting Period : 12ME122015', GI Ferc Account : '408110', StatInd Parameter 1 : 'DL'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408110	ED	WA	WA Electric Excise LIHEAP Tax Credit	Σ ✓ (215,544.40)	(215,544.40)	-	-
				(215,544.40)	(215,544.40)	-	-
			WA Electric Excise Tax Current Month	20,496,304.16	20,496,304.16	-	-
			WA Electric Excise Tax True Up August 2015	(74,707.10)	(74,707.10)	-	-
			WA Electric Excise Tax True Up Dec 2014	68,189.14	68,189.14	-	-
			WA Electric Excise Tax True Up Feb 2015	(86,435.21)	(86,435.21)	-	-
			WA Electric Excise Tax True Up Jan 2015	115,181.87	115,181.87	-	-
			WA Electric Excise Tax True Up July 2015	(773.64)	(773.64)	-	-
			WA Electric Excise Tax True Up June 2015	2,556.81	2,556.81	-	-
			WA Electric Excise Tax True Up March 2015	40,049.37	40,049.37	-	-
			WA Electric Excise Tax True Up November 2015	(84,834.10)	(84,834.10)	-	-
			WA Electric Excise Tax True Up October 2015	(9,616.42)	(9,616.42)	-	-
			WA Electric Excise Tax True Up September 2015	(15,278.72)	(15,278.72)	-	-
			YR 2014 B&O REFUND UPRIVER DAM CORRECTION	(117,320.00)	(117,320.00)	-	-
			Σ	20,333,316.16	20,333,316.16	-	-
			WA Natural gas "Other" August 2015 Estimate	160.00	160.00	-	-
			WA Natural gas "Other" Dec 2014 True Up	88.21	88.21	-	-
			WA Natural gas "Other" December 2015 Estimate	536.31	536.31	-	-
			WA Natural gas "Other" Feb 2015 Estimate	910.00	910.00	-	-
			WA Natural gas "Other" Feb 2015 True Up	(373.59)	(373.59)	-	-
			WA Natural gas "Other" Jan 2015 True Up	11.07	11.07	-	-
			WA Natural gas "Other" January 2014 Estimate	762.00	762.00	-	-
			WA Natural gas "Other" July 2015 Estimate	50.00	50.00	-	-
			WA Natural gas "Other" July 2015 True Up	(9.41)	(9.41)	-	-
			WA Natural gas "Other" June 2015 Estimate	123.00	123.00	-	-
			WA Natural gas "Other" June 2015 True Up	(33.84)	(33.84)	-	-
			WA Natural gas "Other" March 2015 Estimate	957.78	957.78	-	-
			WA Natural gas "Other" May 2015 Estimate	270.00	270.00	-	-
			WA Natural gas "Other" May 2015 True Up	(43.69)	(43.69)	-	-
			WA Natural gas "Other" October 2015 Estimate	310.38	310.38	-	-
			WA Natural gas "Other" Sept 2015 True Up	(8.69)	(8.69)	-	-
			Σ	3,709.53	3,709.53	-	-
			Σ	20,121,481.29	20,121,481.29	-	-
			Results Report E-OTX-12A / 0				
			WA Gas Excise LIHEAP Tax Credit	✓ (143,696.28)	-	(143,696.28)	-
			WA Gas Excise Tax Current Month	5,961,714.32	-	5,961,714.32	-
			WA Gas Excise Tax True Up August 2015	(11,653.21)	-	(11,653.21)	-
			WA Gas Excise Tax True Up Dec 2014	(1,744.73)	-	(1,744.73)	-
			WA Gas Excise Tax True Up Feb 2015	(414.44)	-	(414.44)	-
			WA Gas Excise Tax True Up Jan 2015	(1,380.55)	-	(1,380.55)	-
			WA Gas Excise Tax True Up July 2015	517.65	-	517.65	-
			WA Gas Excise Tax True Up June 2015	470.67	-	470.67	-
			WA Gas Excise Tax True Up March 2015	509.56	-	509.56	-
			WA Gas Excise Tax True Up November 2015	(2,408.66)	-	(2,408.66)	-
			WA Gas Excise Tax True Up October 2015	(3,700.52)	-	(3,700.52)	-
			WA Gas Excise Tax True Up September 2015	(4,918.28)	-	(4,918.28)	-
			Σ	5,793,295.53	-	5,793,295.53	-
			Σ	5,793,295.53	-	5,793,295.53	-
			Results Report Q-OTX-12A / RET-1				
			Σ	25,914,776.82	20,121,481.29	5,793,295.53	-
			Total				

Adjustment No. **2.08**

Worksheet Ref: RET-4

2.08-03

STATE OF WASHINGTON COMBINED EXCISE TAX RETURN

STATE BUSINESS & OCCUPATION TAX

Summary	January/15	February/15	March/15	April/15	May/15	June/15	July/15	August/15	September/15	October/15	November/15	December/15
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STATE PUBLIC UTILITY TAX

Power - Electricity Addendum

Gross Amount	531,407,631.01	52,679,724.03	51,924,046.05	45,207,658.60	40,344,802.81	39,105,735.21	40,269,509.94	45,452,766.92	47,037,142.89	42,896,380.26	37,487,063.85	40,178,997.39	48,823,803.06
Deductions	58,083,358.07	48,567.87	54,586,238.24	6,059.01	7,863.13	(121,884.38)	(28,716.72)	(29,717.25)	1,846,679.49	549,893.84	490,071.84	351,582.72	376,720.28
Taxable Amount	527,910,511.18	52,631,156.16	51,924,046.05	45,201,599.59	40,336,939.68	39,227,619.59	40,298,226.66	45,482,484.17	45,190,463.40	42,346,486.42	36,996,992.01	39,827,414.67	48,447,082.78

Tax Due @	0.038734	20,448,085.74	2,038,615.20	1,750,838.76	1,562,411.02	1,519,442.62	1,560,911.51	1,761,718.54	1,750,407.41	1,640,248.80	1,433,041.49	1,542,675.08	1,876,549.30
Renewable Energy Credit		(561,589.24)	0.00	0.00	0.00	0.00	0.00	(397,422.98)	(47,414.92)	0.00	1,595.56	(77,619.17)	(40,727.73)
60% Allocated LIHEAP Credit		(215,544.40)	0.00	0.00	0.00	0.00	0.00	(28,046.39)	(181,811.29)	(5,686.72)	0.00	0.00	0.00
Total Electric Tax:		19,670,952.10	2,038,615.20	1,750,838.76	1,562,411.02	1,519,442.62	1,560,911.51	1,336,249.17	1,521,181.20	1,634,562.08	1,434,637.05	1,465,055.91	1,835,821.57

Gas Distribution Addendum

Gross Amount	154,806,548.79	26,244,728.58	24,523,142.36	18,591,883.16	13,752,868.93	9,677,441.88	5,966,547.62	5,003,119.58	4,990,426.03	5,797,525.96	6,955,150.90	12,065,532.96	21,238,180.83
Deductions	682,264.68	13,397.60	2,198.53	236.77	382.56	(11,486.33)	(685.26)	(386.21)	313,420.29	135,559.02	101,531.85	71,357.29	56,738.57
Taxable Amount	154,124,284.11	26,231,330.98	24,520,943.83	18,591,646.39	13,752,486.37	9,688,928.21	5,967,232.88	5,003,505.79	4,677,005.74	5,661,966.94	6,853,619.05	11,994,175.67	21,181,442.26

Tax Due @	0.03852	5,936,867.42	1,010,430.87	716,150.22	529,745.77	373,217.51	229,857.81	192,735.04	180,158.26	218,098.97	264,001.41	462,015.65	815,909.16
40% Allocated LIHEAP Credit		(143,696.28)	0.00	0.00	0.00	0.00	0.00	(18,697.60)	(121,207.53)	(3,791.15)			
Total Gas Tax:		5,793,171.14	1,010,430.87	716,150.22	529,745.77	373,217.51	229,857.81	174,037.44	58,950.73	214,307.82	264,001.41	462,015.65	815,909.16

Prep by: *[Signature]*

20.2

2.08-04

Prep by: [Signature]
Mgt Review: [Signature]

2016 - WA - Excise Tax

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
908610	ED	WA	August 2015 LIHEAP credit from St. of WA DOR	181,811.29	181,811.29	-	-
			July 2015 LIHEAP credit from St. of WA DOR	28,046.39	28,046.39	-	-
			Sept 2015 LIHEAP credit from St. of WA DOR	5,686.72	5,686.72	-	-
			RET-1	215,544.40	215,544.40	-	-
			August 2015 LIHEAP credit from St. of WA DOR	121,207.53	-	121,207.53	-
			July 2015 LIHEAP credit from St. of WA DOR	18,697.60	-	18,697.60	-
			Sept 2015 LIHEAP credit from St. of WA DOR	3,791.15	-	3,791.15	-
			RET-1	143,696.28	-	143,696.28	-
			Total	359,240.68	215,544.40	143,696.28	-

2.09

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED December 31, 2015
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Net Gains / Losses
	Adjustment Number	2.09
	Workpaper Reference	E-NGL
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	(75) ✓
15	Taxes	-
16	Total Distribution	(75)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(75)
25	OPERATING INCOME BEFORE FIT	75
	FEDERAL INCOME TAX	-
26	Current Accrual	26
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$49
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Jma

Adjustment 2.09

Workpaper ref. NGL-1

Avista Utilities
Property Dispositions
12 Months ended December 31, 2015

ELECTRIC		AMORTIZATION PERIOD														2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	Gain(Loss)	Year	TOTAL



12 ME December 31, 2015 75,275

GAS Year	Gain(Loss)	AMORTIZATION PERIOD										2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	TOTAL	
2005	625	63	63	63	63	63	63	63	63	63	63	63	63	63	63	63	63	63	63	63	63	63	63	63	63	63	63	630
2006	99	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	100
2007	25	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	30
2008	3,452	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	3,450
2009	1,496	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	1,350
2010	426	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	344
2011	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2014	56,272	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	22,508
2015	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	191,241	12,879	12,885	12,948	12,958	12,961	13,306	3,997	3,330	2,938	406	620	6,241	6,178	6,168	6,165	157,262											

12 ME December 31, 2015 6,178

2.09-01

Prep by: LS 1st Review: Jma
Date: 3/11/2016 Mgr. Review:

Avista Utilities
Property Dispositions
12 Months ended December 31, 2015

Description	NGL-3	Gain (Loss)	Svc/ Juris Alloc	Total Electric	WA Electric	ID Electric	North Gas	WA Gas	ID Gas	OR Gas	TOTAL
1 Klamath Falls Service Station Land	NGL-3	0	GD OR	-	-	-	-	-	-	-	-
2 Colville Warehouse	NGL-3	174,376	ZZ ZZ	-	-	-	-	-	-	-	-
3 Old Greenacres Sub Land	NGL-3	64,116	ED WA	64,116	64,115.56	-	-	-	-	-	64,116
4 Beacon-Francis & Cedar 115kV TE Corridor Land	NGL-3	2,120	ED AN	2,120	1,391	-	-	-	-	-	2,120
5 Beacon-Francis & Cedar 115kV TE Corridor Land	NGL-3	2,341	ED AN	2,341	1,536	-	-	-	-	-	2,341
6 1622 E. No. Crescent building	NGL-3	(92,164)	ZZ ZZ	-	-	-	-	-	-	-	-
Total Gain		\$ 150,788		\$ 68,576	\$ 67,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,576
Net Gain for Amortization (421100 & 421200)		\$ 150,788		\$ 68,576	\$ 67,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,576

Service allocators:
ED (Electric Direct)
7 (4-Factor, Common All Services)
9 (4-Factor, Common Electric and Gas North)
Jurisdictional allocators:
1 (Production/Transmission Ratio)
4 (Jurisdictional 4-Factor)

71.547%
78.744%
100.000%
100.000%

19.751%
21.256%
100.000%
100.000%

34.370%
31.960%
70.758%
29.242%

8.702%

** - Special Accounting granted in Docket No. UE-051852, Order No. 01. The proposed accounting treatment allows Avista to comply with SFAS 143 on its balance sheet for financial reporting purposes and recognize no impact on Avista's income statement or effect on ratemaking consistent with SFAS 71 Accounting for the Effects of Certain Types of Regulation

2.09-02

Prep by: [Signature] First Review: [Signature]
Date: 3/11/2016 Mgr. Review: [Signature]

2.09-03

Adjustment No. 201

Workpaper Ref. NGL-3

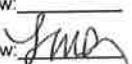
SCHEDULE 27
for year ended December 31, 2015
OTHER PROPERTY DISPOSITIONS

		BOOK	TAX
1.	(a) Brief Description of Property Disposed:	Klamath Falls Service Station Land	
	(b) Permanent Record Reference	201509	
	(c) Date Property disposed of	201408	
	(d) Primary Plant Account Credited	101000	
	(e) Gross Sale Price		1,320
	(f) Expense of Sale		1,320
	(g) Original Cost:		-
	(h) Accumulated Depreciation		-
	(i) Location	Klamath Co. Oregon	
	(j) Date of Purchase	2007	
	(k) Loss on Disposition of Property		NGL-2
2.	(a) Brief Description of Property Disposed:	Colville Warehouse	
	(b) Permanent Record Reference	201509	
	(c) Date Property disposed of	201505	
	(d) Primary Plant Account Credited	101000	
	(e) Gross Sale Price		175,000
	(f) Expense of Sale		2,507
	(g) Original Cost:		96,635
	(h) Accumulated Depreciation		98,518
	(i) Location	Stevens Co. Washington	
	(j) Date of Purchase	1955	
	(k) Gain on Disposition of Property	174,376	NGL-2
3.	(a) Brief Description of Property Disposed:	Old Greenacres Sub Land	
	(b) Permanent Record Reference	201509	
	(c) Date Property disposed of	201508	
	(d) Primary Plant Account Credited	101000	
	(e) Gross Sale Price		135,000
	(f) Expense of Sale		11,586
	(g) Original Cost:		59,299
	(h) Accumulated Depreciation		-
	(i) Location	Spokane, WA	
	(j) Date of Purchase	1986	
	(k) Gain on Disposition of Property	64,116	NGL-2
4.	(a) Brief Description of Property Disposed:	Beacon-Francis & Cedar 115kV TE Corridor Land	
	(b) Permanent Record Reference	201512	
	(c) Date Property disposed of	201510	
	(d) Primary Plant Account Credited	101000	
	(e) Gross Sale Price		2,613
	(f) Expense of Sale		486
	(g) Original Cost:		7
	(h) Accumulated Depreciation		-
	(i) Location	Spokane, WA	
	(j) Date of Purchase	1915	
	(k) Gain on Disposition of Property	2,120	NGL-2
5.	(a) Brief Description of Property Disposed:	Beacon-Francis & Cedar 115kV TE Corridor Land	
	(b) Permanent Record Reference	201512	
	(c) Date Property disposed of	201511	
	(d) Primary Plant Account Credited	101000	
	(e) Gross Sale Price		2,839
	(f) Expense of Sale		490
	(g) Original Cost:		7
	(h) Accumulated Depreciation		-
	(i) Location	Spokane, WA	
	(j) Date of Purchase	1915	
	(k) Gain on Disposition of Property	2,341	NGL-2
6.	(a) Brief Description of Property Disposed:	1622 E. No. Crescent building	
	(b) Permanent Record Reference	201312	
	(c) Date Property disposed of	2013	
	(d) Primary Plant Account Credited	121110	
	(e) Gross Sale Price		-
	(f) Expense of Sale		-
	(g) Original Cost:		97,811
	(h) Accumulated Depreciation		5,647
	(i) Location	Spokane, WA	
	(j) Date of Purchase	2010	
	(k) Gain on Disposition of Property	(92,164)	NGL-2

Prep by: 

1st Review: _____

Date: 3/11/2016

Mgr. Review: 

2.09-04

1st Review:

Mgr. Review:

Præsentation

Date: 3/11/2016

2016 Net Gains & Losses

Transaction Detail Selection: GI Ferc Account : '421%'

Er	Ferc Acct	Accounting Period	Service	Jurisdiction	Journal Name	Transaction Desc:	Transaction Amount	Notes
-	421100	201501	ED	AN	AVA REVCOL USD DL JOURNAL 201501 Revenue	Journal Import Created	-14,004.46	RED - Revenue Amount
-	421100	201502	ED	AN	AVA REVCOL USD DL JOURNAL 201502 Revenue	Journal Import Created	14,004.46	RED - Revenue Amount
							.00	
-	421100	201509	ED	ZZ	NSJ009 - LAND SALE TO CORRECT GL ACCOUNT	Journal Import Created	-123,414.12	land sale dollars recorded to project number in V08. Should have been recorded in a GL account
-	421100	201509	ED	WA	RETIREMENT RETIREMENT USD	1	59,298.56	421100 should be ZZ.ZZ
							-54,115.56	NGL-3
-	421100	201509	GD	OR	NSJ014 - adjust Accounts Receivable for	Journal Import Created	-1,320.00	Klamath Falls Service Station land sale to Klamath County for sidewalk
-	421100	201509	GD	OR	RETIREMENT RETIREMENT USD	1	1,320.00	Klamath Falls Service Station land sale to Klamath County for sidewalk
							.00	
-	421100	201509	ZZ	ZZ	NSJ015 - Adjust AR for Colville Warehouse	Journal Import Created	-172,493.32	Colville Warehouse Sale entry to AR - Non-Utility Property
-	421100	201509	ZZ	ZZ	NSJ016 - 122000 & 421100 adjust due to sale date	Journal Import Created	-100,400.14	Removal of AD
-	421100	201509	ZZ	ZZ	RETIREMENT RETIREMENT USD	1	98,517.57	AD Colville
							-174,375.89	NGL-3
-	421100	201509	ZZ	ZZ	NSJ016 - 122000 & 421100 adjust due to s	Journal Import Created	59,298.56	421100 should be ZZ.ZZ
-	421100	201509	ED	WA	NSJ016 - 122000 & 421100 adjust due to s	Journal Import Created	-59,298.56	421100 should be ZZ.ZZ
							.00	
-	421100	201512	ED	AN	RETIREMENT RETIREMENT USD	Journal Import Created	6.64	Beacon-Francis & Cedar 115KV TE Corridor Land
-	421100	201512	ED	AN	NSJ013 - Gain on Property recorded in 14	Journal Import Created	-2,126.20	Beacon-Francis & Cedar 115KV TE Corridor Land
							-2,119.56	NGL-3
-	421100	201512	ED	AN	RETIREMENT RETIREMENT USD	Journal Import Created	7.21	Beacon-Francis & Cedar 115KV TE Corridor Land
-	421100	201512	ED	AN	NSJ013 - Gain on Property recorded in 14	Journal Import Created	-2,348.23	Beacon-Francis & Cedar 115KV TE Corridor Land
							-2,341.02	NGL-3
-	421100	201512	ZZ	ZZ	1622 E No. Crescent, Spokane	Journal Import Created	-5,647.00	Beacon-Francis & Cedar 115KV TE Corridor Land
-	421100	201512	ZZ	ZZ	1622 E. No. Crescent, Spokane	Journal Import Created	97,811.00	Beacon-Francis & Cedar 115KV TE Corridor Land
							92,164.00	NGL-3
							(150,788.03)	NGL-3
						Total before adjustments	(150,788.03)	
						Total	(150,788.03)	

2.10

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED December 31, 2015
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Weather Normalization
		2.10 E-WN
	Adjustment Number	
	Workpaper Reference	
	REVENUES	
1	Total General Business	\$480 ✓
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	480
5	Other Revenue	-
6	Total Electric Revenue	480
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	18
16	Total Distribution	18
17	Customer Accounting	3
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	1
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	1
24	Total Electric Expenses	22
25	OPERATING INCOME BEFORE FIT	458
	FEDERAL INCOME TAX	
26	Current Accrual	160
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$298
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Jma

2.10-01

2015	Total	January	February	March	April	May	June	July	August	September	October	November	December
Normal DDH	6,589	1,108	911	771	544	316	138	31	33	168	535	888	1,146
Actual DDH	5,548	1,049	713	597	519	157	25	5	11	197	322	899	1,054
Unbilled DDH	1,041	59	198	174	25	159	113	26	22	-29	213	-11	92
Normal DDC	477	0	0	0	0	15	52	195	173	41	1	0	0
Actual DDC	828	0	0	0	0	32	225	300	251	20	0	0	0
Unbilled DDC	-351	0	0	0	0	-17	-173	-105	-78	21	1	0	0
Rate Group													
WA Res Sched 1	33,119,705	7,201,206	24,169,793	21,155,263	2,170,119	13,768,500	-28,492,935	-23,324,359	-17,297,876	4,681,028	18,662,608	-962,009	11,388,367
No of Cust	207,368	207,223	207,249	206,421	206,678	206,177	206,218	207,024	206,680	207,741	208,614	208,227	210,164
Usage/DDH	0.589	0.589	0.589	0.589	0.420	0.420	0.420	0.000	0.000	0.000	0.420	0.420	0.589
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.000	1.073	1.073	1.073	1.073	0.000	0.000	0.000
WA Res Sched 11	1,536,257	164,418	554,201	486,807	51,650	331,978	-265,040	-304,173	-225,881	60,814	443,336	-22,972	261,119
No of Cust	8,933	8,875	8,914	8,910	8,867	8,961	8,917	8,941	8,938	8,938	8,933	8,963	9,039
Usage/DDH	0.314	0.314	0.314	0.314	0.233	0.233	0.233	0.000	0.000	0.000	0.233	0.233	0.314
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.000	0.324	0.324	0.324	0.324	0.000	0.000	0.000
WA Com Sched 11	-1,658,790	496,527	1,692,663	1,456,639	79,658	502,305	-3,620,152	-2,391,109	-1,793,399	483,329	677,066	-34,625	792,308
No of Cust	21,725	21,690	22,033	21,576	21,824	21,638	21,648	21,443	21,650	21,672	21,772	21,560	22,196
Usage/DDH	0.388	0.388	0.388	0.388	0.146	0.146	0.146	0.000	0.000	0.000	0.146	0.146	0.388
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.000	1.062	1.062	1.062	1.062	0.000	0.000	0.000
WA Ind Sched 11	185,177	11,173	39,663	35,400	4,051	25,967	18,168	0	0	0	34,786	-1,741	17,710
No of Cust	127	121	128	130	128	129	127	126	126	126	129	125	123
Usage/DDH	1.565	1.565	1.565	1.565	1.266	1.266	1.266	0.000	0.000	0.000	1.266	1.266	1.565
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
WA Res Sched 21	287,324	52,958	181,014	156,180	12,334	78,443	-164,762	-133,836	-99,421	26,767	105,084	-5,427	77,990
No of Cust	55	54	55	54	55	55	55	55	55	55	55	55	51
Usage/DDH	16.622	16.622	16.622	16.622	8.970	8.970	8.970	0.000	0.000	0.000	8.970	8.970	16.622
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.000	23.175	23.175	23.175	23.175	0.000	0.000	0.000
WA Com Sched 21	-10,710,754	275,064	932,117	828,822	0	0	-6,781,637	-4,147,120	-3,072,468	822,760	0	0	431,708
No of Cust	1,855	1,842	1,860	1,882	1,851	1,872	1,853	1,867	1,862	1,852	1,836	1,825	1,854
Usage/DDH	2.531	2.531	2.531	2.531	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	2.531
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.000	21.155	21.155	21.155	21.155	0.000	0.000	0.000
ID Res Sched 1	24,204,299	3,516,104	11,789,577	10,367,428	1,095,221	6,967,623	-9,970,843	-9,067,961	-6,731,841	1,820,528	9,379,756	-485,327	5,524,034
No of Cust	103,822	103,824	103,734	103,803	103,567	103,597	103,343	103,551	103,484	103,947	104,105	104,304	104,606
Usage/DDH	0.574	0.574	0.574	0.574	0.423	0.423	0.423	0.000	0.000	0.000	0.423	0.423	0.574
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.000	0.834	0.834	0.834	0.834	0.000	0.000	0.000
ID Res Sched 11	643,360	72,459	244,612	215,300	22,092	140,698	-130,156	-139,476	-103,611	28,053	188,446	-9,810	114,753
No of Cust	5,111	5,054	5,084	5,092	5,108	5,115	5,118	5,109	5,109	5,138	5,114	5,155	5,133
Usage/DDH	0.243	0.243	0.243	0.243	0.173	0.173	0.173	0.000	0.000	0.000	0.173	0.173	0.243
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.000	0.260	0.260	0.260	0.260	0.000	0.000	0.000

Prep by: 1st Review:

Date: 3/4/2016 Mgr. Review:

2.10-02

2015

	Total	January	February	March	April	May	June	July	August	September	October	November	December
ID Com Sched 11		479,305	1,628,064	1,424,751	134,154	-106,296	-4,412,044	-3,052,758	-2,279,666	612,728	1,206,212	-58,400	769,978
No of Cust	15,477	15,386	15,573	15,508	15,420	15,394	15,394	15,432	15,513	15,487	15,507	15,256	15,851
Usage/DDH		0.528	0.528	0.528	0.348	0.348	0.348	0.000	0.000	0.000	0.348	0.348	0.528
Usage/DDC		0.000	0.000	0.000	0.361	0.361	1.884	1.884	1.884	1.884	3.661	3.661	0.000
ID Ind Sched 11	31,472	5,311	19,445	16,959	1,585	10,081	-18,844	-15,752	-11,792	3,150	13,402	-697	8,624
No of Cust	130	121	132	131	131	131	130	130	131	130	130	131	126
Usage/DDH		0.744	0.744	0.744	0.484	0.484	0.000	0.000	0.000	0.000	0.484	0.484	0.744
Usage/DDC		0.000	0.000	0.000	0.000	0.000	1.154	1.154	1.154	1.154	0.000	0.000	0.000
ID Res Sched 21	51,997	16,526	52,540	46,172	3,778	20,751	-64,416	-48,048	-35,692	9,610	27,799	-1,436	24,413
No of Cust	19	19	18	18	22	19	19	19	19	19	19	19	18
Usage/DDH		14,742	14,742	14,742	6,869	6,869	6,869	0.000	0.000	0.000	6,869	6,869	14,742
Usage/DDC		0.000	0.000	0.000	0.000	0.000	24,084	24,084	24,084	24,084	0.000	0.000	0.000
ID Com Sched 21	-4,523,040	221,880	746,732	664,290	0	0	-3,367,814	-2,049,807	-1,498,476	409,578	0	0	350,577
No of Cust	1,062	1,054	1,057	1,070	1,065	1,060	1,065	1,068	1,051	1,067	1,060	1,062	1,068
Usage/DDH		3,568	3,568	3,568	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	3,568
Usage/DDC		0.000	0.000	0.000	0.000	0.000	18,279	18,279	18,279	18,279	0.000	0.000	0.000
ID Ind Sched 21	931,472	41,802	155,390	130,865	26,755	167,694	120,931	0	0	0	231,254	-10,407	67,188
No of Cust	68	65	72	69	69	68	69	67	70	70	70	61	67
Usage/DDH		10,900	10,900	10,900	15,510	15,510	15,510	0.000	0.000	0.000	15,510	15,510	10,900
Usage/DDC		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Electric Adjustment	40,444,507	12,554,733	42,205,811	36,984,876	3,601,397	21,907,744	-57,149,544	-44,674,399	-33,150,123	8,958,345	30,969,749	-1,592,851	19,828,769
WA subtotal	22,758,919	8,201,346	27,569,451	24,119,111	2,317,812	14,707,193	-39,306,358	-30,300,597	-22,489,045	6,074,698	19,922,880	-1,026,774	12,969,202
ID subtotal	17,685,588	4,353,387	14,636,360	12,865,765	1,283,585	7,200,551	-17,843,186	-14,373,802	-10,661,078	2,883,647	11,046,869	-566,077	6,859,567
Summarize by Schedule													
WA Sch 1	33,119,705	7,201,206	24,169,793	21,155,263	2,170,119	13,768,500	-28,492,935	-23,324,359	-17,297,876	4,681,028	18,662,608	-962,009	11,388,367
WA Sch 11	62,644	672,118	2,286,527	1,978,846	135,359	860,250	-3,867,024	-2,695,282	-2,019,280	544,143	1,155,188	-59,338	1,071,137
WA Sch 21	-10,423,430	328,022	1,113,131	985,002	12,334	78,443	-6,946,399	-4,280,956	-3,171,889	849,527	105,084	-5,427	509,698
ID Sch 1	24,204,299	3,516,104	11,789,577	10,367,428	1,095,221	6,967,623	-9,970,843	-9,067,961	-6,731,841	1,820,528	9,379,756	-485,327	5,524,034
ID Sch 11	-2,979,140	557,075	1,892,121	1,657,010	157,831	44,483	-4,561,044	-3,207,986	-2,395,069	643,931	1,408,060	-68,907	893,355
ID Sch 21	-3,539,571	280,208	954,662	841,327	30,533	188,445	-3,311,299	-2,097,855	-1,534,168	419,188	259,053	-11,843	442,178

Prep by: _____ 1st Review: _____

Date: 3/4/2016 Mgr. Review: _____

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2015

December

Total

November

WS weighted block Base Rates (Excluding Adder Schedules ERM, BPA ResX, and PP Rider)

October

WA Sch 1

September

WA Sch 11

August

WA Sch 21

July

ERM RRC

June

WS weighted block Base Rates (Excluding Adder Schedules PCA, BPA ResX, SIT, and PP Rider)

May

ID Sch 1

April

ID Sch 11

March

ID Sch 21

February

Revenue Adjustment

January

WA Sch 1

0.09405

WA Sch 11

0.09405

WA Sch 21

0.09405

Total WA

0.09405

Decoupling Revenue Offset

0.09405

WA Sch 1

0.09405

WA Sch 11

0.09405

WA Sch 21

0.09405

Total WA

0.09405

Revenue not captured in Decoupling

0.09405

WA Sch 1

0.09405

WA Sch 11

0.09405

WA Sch 21

0.09405

Total WA

0.09405

Revenue not captured in Decoupling

0.09405

WA Sch 1

0.09405

WA Sch 11

0.09405

WA Sch 21

0.09405

Total WA

0.09405

Revenue not captured in Decoupling

0.09405

WA Sch 1

0.09405

WA Sch 11

0.09405

WA Sch 21

0.09405

Total WA

0.09405

Revenue not captured in Decoupling

0.09405

WA Sch 1

0.09405

WA Sch 11

0.09405

WA Sch 21

0.09405

Total WA

0.09405

Revenue not captured in Decoupling

0.09405

WA Sch 1

0.09405

WA Sch 11

0.09405

WA Sch 21

0.09405

Total WA

0.09405

Revenue not captured in Decoupling

0.09405

WA Sch 1

0.09405

WA Sch 11

0.09405

WA Sch 21

0.09405

Total WA

0.09405

Revenue not captured in Decoupling

0.09405

WA Sch 1

0.09405

WA Sch 11

0.09405

WA Sch 21

0.09405

Total WA

0.09405

Revenue not captured in Decoupling

0.09405

Prep by: _____

1st Review: _____

Date: 3/4/2016

Mgr. Review: _____

2015

Weighted Block Rate Calculation

15 GRC Block Usage, Bills & Baseload		Baselead Usage	Percentage	WS Usage	Percentage	1/1/2015	1/1/2012	1/1/2014
WA Schedule 1	Block 1	1,562,090,324	95.70%	0	0.00%	0.07525	0.06914	0.07369
	Block 2	532,041,223	4.30%	461,781,126	56.92%	0.08755	0.08044	0.08573
	Block 3	349,561,635	0.00%	349,561,635	43.08%	0.10264	0.09429	0.10050
		<u>2,443,693,182</u>	100.00%	<u>811,342,761</u>	100.00%	0.09405	0.08641	0.09209
	2,462,067	663			9.405			9.209
WA Schedule 11	Block 1	411,760,125	84.42%	0	0.00%	0.11507	0.10891	0.11391
	Block 2	184,890,135	15.58%	108,879,684	100.00%	0.08455	0.08002	0.08370
		<u>596,650,260</u>	100.00%	<u>108,879,684</u>	100.00%	0.08455	0.08002	0.08370
		364,552	1,338			8.455		8.582
WA Schedule 21	Block 1	1,262,061,453	97.30%	0	0.00%	0.07240	0.06819	0.07099
	Block 2	166,633,500	2.70%	131,576,953	100.00%	0.06475	0.06097	0.06349
		<u>1,428,694,953</u>	100.00%	<u>131,576,953</u>	100.00%	0.06475	0.06097	0.06349
		24,110	53,800			6.475		6.881
					ERM RRC rate			0.03215
ID Schedule 1	Block 1	622,714,158	79.28%	0	0.00%	0.08146	0.07848	
	Block 2	528,148,418	20.72%	365,352,332	100.00%	0.09096	0.08764	
		<u>1,150,862,576</u>	100.00%	<u>365,352,332</u>	100.00%	0.09096	0.08764	
		1,235,079	636					
ID Schedule 11	Block 1	264,448,847	95.75%	0	0.00%	0.09634	0.09338	
	Block 2	100,880,394	4.25%	89,142,866	100.00%	0.07178	0.06958	
		<u>365,329,241</u>	100.00%	<u>89,142,866</u>	100.00%	0.07178	0.06958	
		246,375	1,121					
ID Schedule 21	Block 1	611,040,299	95.89%	0	0.00%	0.06297	0.06039	
	Block 2	89,637,895	4.11%	63,415,194	100.00%	0.05373	0.05154	
		<u>700,678,194</u>	100.00%	<u>63,415,194</u>	100.00%	0.05373	0.05154	
		13,816	46,125					
					PCA L/CAR			0.02697

2.10-04

AVISTA UTILITIES

Weather Normalization

Degree Day Comparison

Twelve Months Ended December 2015

CALENDAR MONTHLY DDH & DDC	ACTUAL		1986 - 2015		1986 - 2015		ADJUSTMENT		ADJUSTMENT	
	DDH	DDC	30 YEAR AVG	DDH	DDC	30 YEAR AVG	NORM - ACT	DDH	NORM - ACT	DDC
Jan - 15	1,049	0	1,108	0	0	0	59			0
Feb - 15	713	0	911	0	0	0	198			0
Mar - 15	597	0	771	0	0	0	174			0
Apr - 15	519	0	544	0	0	0	25			0
May - 15	157	32	316	15	15	159	113			-17
Jun - 15	25	225	138	52	52	113	26			-173
Jul - 15	5	300	31	195	195	26	22			-105
Aug - 15	11	251	33	173	173	22	21			-78
Sep - 15	197	20	168	41	41	-29	213			1
Oct - 15	322	0	535	1	1	213	-11			0
Nov - 15	899	0	888	0	0	92				0
Dec - 15	1,054	0	1,146	0	0	477	1,041			-351
	5,548	828	6,589	477						

Heating Season Adjustment
Summer

Prep by: _____ 1st Review: _____

FILE: 2015 CB WAID Weather Adjustment Calc.xlsx DDH

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Date: 3/4/2016 Mgr. Review:

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Spokane AP Weather Station
Heating Degree Day HistoryHeating
Season

	July	August	September	October	November	December	January	February	March	April	May	June	Total
1	7	5	94	357	906	991	1,049	713	597	519	157	25	5,420
2	0	7	160	590	898	1,213	1,090	1,085	780	537	227	106	6,693
3	20	14	68	504	779	1,040	1,243	869	730	561	272	140	6,240
4	40	8	99	516	890	1,118	1,078	930	809	494	345	175	6,502
5	48	47	158	472	948	1,096	1,103	1,006	790	698	401	192	6,959
6	17	23	103	668	834	1,252	919	751	733	538	420	190	6,448
7	8	52	142	529	785	1,328	1,204	957	936	586	303	93	6,923
8	0	27	194	553	894	1,126	1,243	952	880	683	274	176	7,002
9	8	30	170	552	865	1,122	1,243	864	685	548	270	136	6,493
10	11	22	229	489	919	1,258	905	949	812	525	301	104	6,524
11	16	34	204	480	857	1,020	1,128	842	711	503	260	166	6,221
12	9	1	151	418	1,056	1,083	1,193	945	668	455	315	131	6,425
13	28	26	219	678	839	962	957	885	745	588	365	90	6,382
14	33	20	100	588	744	1,136	1,063	934	938	581	412	137	6,686
15	51	43	285	572	1,134	1,245	1,168	1,060	795	634	320	201	7,508
16	75	36	181	540	703	1,030	1,143	908	799	496	363	142	6,416
17	0	20	101	565	748	1,119	1,010	836	769	594	448	186	6,396
18	35	15	116	549	785	1,098	1,058	747	721	505	276	90	5,995
19	35	49	281	603	949	1,241	1,130	928	794	642	264	154	7,070
20	21	88	146	648	742	1,120	1,217	1,045	880	556	471	143	7,077
21	26	13	81	558	970	1,071	1,045	771	771	578	262	170	6,316
22	151	83	217	457	1,063	1,051	904	998	713	469	262	160	6,528
23	32	60	232	481	916	1,297	1,331	1,102	834	578	192	165	7,220
24	15	16	108	574	918	992	1,024	750	598	477	206	61	5,739
25	37	42	54	610	774	1,356	1,212	716	866	568	406	248	6,889
26	22	76	149	554	805	1,048	976	968	739	454	373	166	6,330
27	47	16	240	361	856	1,171	1,113	1,205	873	473	364	65	6,784
28	51	50	116	474	799	1,206	1,240	850	775	477	330	173	6,541
29	81	4	311	488	902	1,193	1,186	831	710	417	253	86	6,462
30	0	64	343	622	1,363	1,409	1,076	927	680	595	357	67	7,503
1986 - 2015 30-Year Average	31	33	168	535	888	1,146	1,108	911	771	544	316	138	6,589

Prep by: _____ 1st Review: _____

Date: 3/4/2016 Mgr. Review: _____

2.10-07

Spokane AP Weather Station
Cooling Degree Day History

	January	February	March	April	May	June	July	August	September	October	November	December	Total
1 2015	0	0	0	0	32	225	300	251	20	0	0	0	828
2 2014	0	0	0	0	6	14	348	238	47	1	0	0	654
3 2013	0	0	0	0	30	48	284	239	108	0	0	0	709
4 2012	0	0	0	2	8	20	251	227	27	0	0	0	535
5 2011	0	0	0	0	5	18	103	195	105	0	0	0	426
6 2010	0	0	0	0	4	19	178	165	10	4	0	0	380
7 2009	0	0	0	0	23	47	245	196	78	0	0	0	589
8 2008	0	0	0	0	27	60	182	176	29	4	0	0	478
9 2007	0	0	0	0	7	56	338	143	32	0	0	0	576
10 2006	0	0	0	0	41	66	285	161	62	0	0	0	615
11 2005	0	0	0	0	13	32	179	174	11	0	0	0	409
12 2004	0	0	0	0	0	96	249	225	1	0	0	0	571
13 2003	0	0	0	0	12	58	266	174	66	2	0	0	578
14 2002	0	0	0	0	0	63	231	81	30	0	0	0	405
15 2001	0	0	0	0	29	19	146	213	54	0	0	0	461
16 2000	0	0	0	0	0	29	146	129	16	0	0	0	320
17 1999	0	0	0	0	7	41	118	210	14	0	0	0	390
18 1998	0	0	0	0	6	22	325	234	110	0	0	0	697
19 1997	0	0	0	0	14	9	122	209	30	6	0	0	390
20 1996	0	0	0	0	0	16	198	150	17	0	0	0	381
21 1995	0	0	0	0	14	29	119	59	38	0	0	0	259
22 1994	0	0	0	0	9	37	280	159	43	0	0	0	528
23 1993	0	0	0	0	36	27	11	64	34	0	0	0	172
24 1992	0	0	0	0	25	159	124	209	11	8	0	0	536
25 1991	0	0	0	0	0	0	139	187	20	0	0	0	346
26 1990	0	0	0	0	0	42	213	157	68	0	0	0	480
27 1989	0	0	0	0	0	49	145	78	9	0	0	0	281
28 1988	0	0	0	0	12	63	169	128	67	0	0	0	439
29 1987	0	0	0	8	20	94	110	97	53	1	0	0	383
30 1986	0	0	0	0	65	109	57	247	8	0	0	0	486
1986 - 2015 30-Year Average	0	0	0	0	15	52	195	173	41	1	0	0	477

Prep by: 1st Review:

Date: 3/4/2016 Mgr. Review:

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED December 31, 2015
(000'S OF DOLLARS)

2.11

Line No.	DESCRIPTION	Eliminate Adder Schedules
	Adjustment Number	2.11
	Workpaper Reference	E-EAS
	REVENUES	
1	Total General Business	(\$12,115) ✓
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(12,115)
5	Other Revenue	-
6	Total Electric Revenue	(12,115)
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	(230) ✓
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	5,834 ✓
11	Taxes	-
12	Total Production & Transmission	5,604
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(466) ✓
16	Total Distribution	(466)
17	Customer Accounting	(82) ✓
18	Customer Service & Information	(17,147) ✓
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(24) ✓
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(24)
24	Total Electric Expenses	(12,115)
25	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	-
26	Current Accrual	-
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$0
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Imo

Adder Schedule Amounts Embedded in Results of Operations
Washington Electric

Schedule 93 and Schedule 98 Unbilled Only (Billed Eliminated in Adjustment 2.13)

Line No.	DESCRIPTION	Conversion Factor	Schedule 59 Residential Exchange Credit	Schedule 89/91/92 Public Purpose Tariff Rider	Schedule 93 ERM Surcharge/Rebate	Schedule 94 BPA Capacity Support Rebate	Schedule 95 Optional Renewable	Schedule 98 REC Revenue Surcharge/Rebate	Total Adder Schedule Amounts	Eliminate Adder Schedule Adjustment 000's
REVENUES										
1	Total General Business	0.952788	\$ (6,057,444)	\$ 17,996,579	\$ 241,118	\$ 16,413	\$ 188,876	\$ (271,055)	\$ 12,114,486	\$ (12,115) ✓
2	Interdepartmental Sales									
3	Sales for Resale									
4	Total Sales of Electricity		\$ (6,057,444)	\$ 17,996,579	\$ 241,118	\$ 16,413	\$ 188,876	\$ (271,055)	\$ 12,114,486	\$ (12,115)
5	Other Revenue									
6	Total Electric Revenue		\$ (6,057,444)	\$ 17,996,579	\$ 241,118	\$ 16,413	\$ 188,876	\$ (271,055)	\$ 12,114,486	\$ (12,115)
EXPENSES										
Production and Transmission										
7	Operating Expenses			\$ 229,734					\$ 229,734	\$ (230) ✓
8	Purchased Power									
9	Depreciation/Amortization									
10	Regulatory Amortization		\$ (5,771,460)			\$ 15,638	\$ 180,441	\$ (258,258)	\$ (5,833,639)	\$ 5,834 ✓
11	Taxes									
12	Total Production & Transmission		\$ (5,771,460)	\$ -	\$ 229,734	\$ 15,638	\$ 180,441	\$ (258,258)	\$ (5,603,905)	\$ 5,604
Distribution										
13	Operating Expenses									
14	Depreciation/Amortization									
15	Taxes	0.038473	\$ (233,048)	\$ 692,382	\$ 9,277	\$ 631	\$ 7,267	\$ (10,428)	\$ 466,081	\$ (466) ✓
16	Total Distribution		\$ (233,048)	\$ 692,382	\$ 9,277	\$ 631	\$ 7,267	\$ (10,428)	\$ 466,081	\$ (466)
17	Customer Accounting	0.006739	\$ (40,821)	\$ 121,279	\$ 1,625	\$ 111	\$ 1,273	\$ (1,827)	\$ 81,640	\$ (82) ✓
18	Customer Service & Information		\$ -	\$ 17,146,924					\$ 17,146,924	\$ (17,147) ✓
19	Sales Expenses									
Administrative & General										
20	Operating Expenses	0.002000	\$ (12,115)	\$ 35,993	\$ 482	\$ 33	\$ 378	\$ (542)	\$ 24,229	\$ (24) ✓
21	Depreciation/Amortization									
22	Taxes									
23	Total Admin. & General		\$ (12,115)	\$ 35,993	\$ 482	\$ 33	\$ 378	\$ (542)	\$ 24,229	\$ (24)
24	Total Electric Expenses		\$ (6,057,444)	\$ 17,996,579	\$ 241,118	\$ 16,413	\$ 189,359	\$ (271,055)	\$ 12,114,968	\$ (12,115)
25	OPERATING INCOME BEFORE FIT		\$ -	\$ -	\$ -	\$ -	\$ (482)	\$ -	\$ (482)	\$ -

Prep by: _____ 1st Review: _____

2.11-01

Jma

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED December 31, 2015
(000'S OF DOLLARS)

2.12
Revised

Line No.	DESCRIPTION	Miscellaneous Restating
	Adjustment Number	2.12
	Workpaper Reference	E-MR
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	2,372 ✓
6	Total Electric Revenue	2,372
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	(2) ✓
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(2)
	Distribution	
13	Operating Expenses	(3) ✓
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	(3)
17	Customer Accounting	-
18	Customer Service & Information	(1) ✓
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(299) ✓
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(299)
24	Total Electric Expenses	(305) ✓
25	OPERATING INCOME BEFORE FIT	2,677 ✓
	FEDERAL INCOME TAX	-
26	Current Accrual	937
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$1,740
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Jma

Revised

Avista Utilities
Miscellaneous Restating Adjustments
For the Twelve Months Ended 12/31/2015

	<u>WA</u> <u>Electric</u>	<u>WA</u> <u>Gas</u>
<u>Misc. Restating Adjustments:</u>		
<u>Expenses:</u>		
BOD Meeting Expenses @50%	E-MR-1 (11,119)	G-MR-1 (3,270)
Non-Utility Removals	E-MR-1 (15,823)	G-MR-1 (2,608)
Reclassifications	E-MR-1 (3,570)	G-MR-1 2,536
Union Retro Pay	E-MR-1 (284,835)	G-MR-1 (80,124)
Plane Reclassifications	E-MR-1 10,018	G-MR-1 (6,111)
Total Misc. Restating Adjustments -Expenses	<u>(305,330)</u> ✓	<u>(89,576)</u>
<u>Revenues:</u>		
True-up to the 2015 provision for rate refund (recorded in March 2016)	E-MR-2 2,372,000 ✓	Other Revenue (increases other revenue)
Total Misc. Restating Adjustments -Revenues	<u>2,372,000</u>	
Net Operating Income Before FIT	<u><u>2,677,330</u></u> ✓	

2.12-02

WA - ELECTRIC						
Account	Board of Director Meeting Costs	Non-Utility Removals	Reclassifications	Union Retro Pay	Plane Reclassification	Total
935000		(5,436.20)			11,292.99	(5,436.20) 935000 ✓ (299,060.24) A&G
930200		(5,748.96)				5,544.03 930200
928000		(92.99)				(92.99) 928000
925100			(1,746.63)			(1,746.63) 925100
923000	(11,119.00)	(22.52)	(84.53)			(11,226.05) 923000
921000		(1,033.03)	(234.37)			(1,267.40) 921000
920000				(284,835.00)		(284,835.00) 920000
909000		(6.54)	(193.42)			(199.96) 909000 ✓ (526.04) Cust Ser & Info
908000		(15.75)	(310.33)			(326.08) 908000
905000		(107.60)	(109.45)			(217.05) 905000 (217.99) Cus Accts
902000		(5.43)	4.49			(0.94) 902000
590000		-15.58				(15.58) 590000 (15.58) Maintenance
588000		(1,010.68)				(1,010.68) 588000 ✓ (3,102.99) Dist O&M
584000			(896.18)			(896.18) 584000
580000		(242.54)			(226.88)	(469.42) 580000
557000		(726.71)				(726.71) 557000
551000		(68.94)				(68.94) 551000 (68.94) Trans O&M
539000		(27.68)				(27.68) 539000 (1,146.77) Hydr O&M
538000						538000
537000		(1,076.82)				(1,076.82) 537000 ✓
535000		(42.27)				(42.27) 535000
506000		(143.19)				(143.19) 506000 (1,191.30) Steam Power Gen
500000					(1,048.11)	(1,048.11) 500000
		(11,119.00)	(15,823.43)	(284,835.00)	10,018.00	(305,329.85)
		MR-BOD-1 ✓	MR-NU-1 ✓	MR-RU-1 ✓	MR-PR-1 ✓	
			MR-RC-1 ✓			

Prep by:  1st Review: 
 Date: 3/15/2016 Mgr. Review: 

Miscellaneous Restating Adjustment

BOD Meeting Expenses

**Avista Utilities
Board of Directors Meetings Allocation
For the twelve months ended December 31, 2015**

Board Meeting Costs:		As Recorded	
Charged to 930200	MR-BOD-2	\$	74,583.41 ✓
Charged to non-utility	MR-BOD-2	\$	28,907.60 ✓
Total Utility expenses to be shared 50/50	MR-BOD-2	\$	103,491.01
	50/50	\$	51,745.51
Less amount already charged to non-utility		\$	(28,907.60)
Amount to move to non-utility		\$	<u>22,837.91</u>
			Board Meeting Expenses
Total Adjustment		\$	(22,838)
<u>Allocated to Washington Electric</u>			
71.547%	E - Note 7		
68.040%	E - Note 4	\$	<u>(11,119) ✓</u>
<u>Allocated to Washington Gas</u>			
19.751%	E - Note 7		
72.499%	G - Note 4	\$	<u>(3,270) ✓</u>
<u>Allocated to Idaho Electric</u>			
71.547%			
31.960%	E - Note 4	\$	<u>(5,222)</u>
<u>Allocated to Idaho Gas</u>			
19.751%			
27.501%	G - Note 4	\$	<u>(1,240)</u>
<u>Allocated to Oregon</u>			
8.702%	E - Note 7	\$	<u>(1,987)</u>
		\$	-
1.0000	E - Note 7		(Results of Operation E-ALL-12A, pg. 2)
1.0000	E - Note 4		(Results of Operation E-ALL-12A, pg. 1)
1.0000	G - Note 4		(Results of Operation G-ALL-12A, pg. 1)

2.12-05
Adjustment No. _____

Workpaper Ref. MR-BOD-2

Board of Directors Meeting Expenses
For the twelve months ended December 31, 2014

Source: This document includes all Org Code Y01, where all Board of Director activities are recorded. This document excludes the Board of Directors Fees, which has been evaluated at workpaper MR-BOD-4. This document also excludes expenditure types

Project Number	(All)
Expenditure Organization	(All)
Accounting Period	(All)

Sum of Transaction Amount		Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
Ferc Acct	930200	CD	AA	205 Airfare	AIR		-
					CORP CREDIT CARD	JAMES CORDER-AGENT FEE 8800650046130	24.25
						JAMES CORDER-ALASKA AIR 0277666972358	86.43
						LINDA WILLIAMS-ALASKA AIR 0272174841014	85.46
					DONALD C BURKE	AIR	1,930.00
					HEIDI B STANLEY	AIRFARE	290.22
					JANET WIDMANN	AIR	3,360.42
						EXPENSE REIMBURSEMENTS	103.79
					JOHN F KELLY	AIR	3,094.71
					KRISTIANNE BLAKE	AIR	90.31
					R JOHN TAYLOR	AIR	486.78
						AIRFARE	122.71
					REBECCA A KLEIN	AIR	2,386.43
				210 Employee Auto Mileage	MILEAGE		-
					DONALD C BURKE	MILEAGE	185.21
					Fleming, Susan Yvonne	Mileage, Avista Board Meetings	427.46
					JOHN F KELLY	MILEAGE	170.67
					MARC F RACICOT	MILEAGE	278.68
					R JOHN TAYLOR	MILEAGE	122.71
				215 Employee Business Meals	-	BOARD MTGS FEB 2015	-
						CATERING	-
						FOOD	0.00
					CORP CREDIT CARD	LINDA WILLIAMS-ALDERBROOK RESORT	10,691.61
						LINDA WILLIAMS-MIZUNA	194.00
						LINDA WILLIAMS-THE SPOKANE CLUB LODGING	795.45
						SUE FLEMING-MIZUNA	347.54
						SUE FLEMING-SCRATCH RESTAURANT & LOUN	420.28
					DONALD C BURKE	FOOD	176.62
					GUCKENHEIMER SERVICES LLC	CATERING	1,415.26
					HEIDI B STANLEY	FOOD	102.59
						MEALS	37.09
					JANET WIDMANN	FOOD	393.44
					JOHN F KELLY	FOOD	195.41
					MARC F RACICOT	FOOD	54.07
					REBECCA A KLEIN	AIR	9.24
						FOOD	289.05
						BOD	4.78
					RICOH USA INC	FOOD	2,071.51
					THE DAVENPORT GRAND		
					THE DAVENPORT HOTEL	BANQUETS ROOM 9042	2,751.66
						BOARD MTGS FEB 2015	2,189.82
				220 Employee Car Rental	-	CAR	0.00
					CORP CREDIT CARD	LINDA WILLIAMS-BLACKSTAR LIMOUSINE SE	540.01
					HEIDI B STANLEY	CAR RENTAL	38.05
					JANET WIDMANN	CAR	161.26
					JOHN F KELLY	CAR	840.43
					KRISTIANNE BLAKE	CAR	144.33
					MARC F RACICOT	CAR	792.02
					R JOHN TAYLOR	CAR	377.26
					REBECCA A KLEIN	RENTAL CAR	393.20
					THE DAVENPORT HOTEL	BOARD OF DIRECTOR LODGING	246.38
				225 Conference Fees	REBECCA A KLEIN	CONF	1,547.15
				230 Employee Lodging	-	DIRECTOR LODGING-BOD 2/5/15	-
						LODGE	0.00
						LODGING	-
						REIMBURSEMENT-AUG BD RETREAT	-
					CORP CREDIT CARD	LINDA WILLIAMS-ALDERBROOK RESORT	8,945.50
						SUE FLEMING-THE MERITAGE RESORT	7,760.00
					HEIDI B STANLEY	LODGE	339.50
						REIMBURSEMENT-AUG BD RETREAT	152.39
					JANET WIDMANN	LODGE	1,458.29
					JOHN F KELLY	LODGE	846.77
						LODGING	346.18
					MARC F RACICOT	LODGE	287.10
					THE DAVENPORT GRAND	JOHN TAYLOR	263.91
					THE DAVENPORT HOTEL	BOARD OF DIRECTOR LODGING	1,815.33
						DIRECTOR LODGING-BOD 2/5/15	2,126.30
				235 Employee Misc Expenses	CORP CREDIT CARD	LINDA WILLIAMS-NORTHWESTERN STAGE LINES	203.70
						LINDA WILLIAMS-SAFEWAY STORE00032557	25.88
				885 Miscellaneous	-	-	(78.48)
						BOARD MTGS FEB 2015	-
						MISC	0.00
						PARKING	-
						REIMBURSEMENT OF EXPENSES	-
					DEAN DAVIS PHOTOGRAPHY INC	DIRECTOR & OFFICER PORTRAITS	3,225.00
					DONALD C BURKE	MISC	218.55
						PARKING	95.03
					HEIDI B STANLEY	MISC	74.89
					JANET WIDMANN	EXPENSE REIMBURSEMENTS	105.45
						MISC	1,429.09
					JOHN F KELLY	MISC	386.22
						REIMBURSEMENT OF EXPENSES	58.20
					KRISTIANNE BLAKE	MISC	59.79
					MARC F RACICOT	MISC	46.20
					REBECCA A KLEIN	MISC	322.13
						REIMBURSEMENT OF EXPENSES	24.00
					THE DAVENPORT GRAND	MISC	1,281.06
					THE DAVENPORT HOTEL	BANQUETS ROOM 9042	1,248.39
						BOARD MTGS FEB 2015	1,214.53
						BOD	9.66
				915 Printing	RICOH USA INC	PRINTING SERVICE	4.35
				CD Total			74,583.41
930200 Total							74,583.41
426100	ZZ	ZZ		215 Employee Business Meals	Fleming, Susan Yvonne	Meals, Women in Business Leadership BreakfastPAID in CASH	30.00
	ZZ Total						30.00
426100 Total							30.00

2.12-06

Adjustment No. _____

Workpaper Ref, MR-BOD-2

417100	ZZ	ZZ	205 Airfare	-	AIR	0.00
				CORP CREDIT CARD	JAMES CORDER-AGENT FEE 8900650046130	0.75
					JAMES CORDER-ALASKA AIR 0277666972358	2.67
					LINDA WILLIAMS-ALASKA AIR 0272174841014	2.64
					LINDA WILLIAMS-UNITED 0162458541149	425.20
				DONALD C BURKE	AIR	99.40
				HEIDI B STANLEY	AIRFARE	8.98
				JANET WIDMANN	AIR	216.18
					EXPENSE REIMBURSEMENTS	3.21
				JOHN F KELLY	AIR	224.09
				KRISTIANNE BLAKE	AIR	2.79
				R JOHN TAYLOR	AIR	14.44
					AIRFARE	3.79
				REBECCA A KLEIN	AIR	1,002.23
			210 Employee Auto Mileage	-	MILEAGE	0.00
				DONALD C BURKE	MILEAGE	8.63
				JOHN F KELLY	MILEAGE	5.28
				MARC F RACICOT	MILEAGE	8.62
				R JOHN TAYLOR	MILEAGE	3.79
			215 Employee Business Meals	-	BOARD MTGS FEB 2015	-
					CATERING	-
					FOOD	0.00
					MEALS	-
				CORP CREDIT CARD	LINDA WILLIAMS-ALDERBROOK RESORT	3,591.56
					LINDA WILLIAMS-MIZUNA	6.00
					LINDA WILLIAMS-THE SPOKANE CLUB LODGING	2,755.69
					SUE FLEMING-MIZUNA	1,292.93
					SUE FLEMING-ROBIN HOOD VILLAGE RESORT	4,484.80
					SUE FLEMING-SCRATCH RESTAURANT & LOUN	1,376.54
				DONALD C BURKE	FOOD	19.62
				GUCKENHEIMER SERVICES LLC	CATERING	23.56
				HEIDI B STANLEY	FOOD	3.17
					MEALS	1.15
				JANET WIDMANN	FOOD	16.07
				JOHN F KELLY	FOOD	14.92
				MARC F RACICOT	FOOD	4.26
				REBECCA A KLEIN	FOOD	9.72
				THE DAVENPORT GRAND	FOOD	37.05
				THE DAVENPORT HOTEL	BANQUETS ROOM 9042	57.16
					BOARD MTGS FEB 2015	244.31
			220 Employee Car Rental	-	CAR	(0.00)
				CORP CREDIT CARD	LINDA WILLIAMS-BLACKSTAR LIMOUSINE SE	29.27
					LINDA WILLIAMS-LIMOLINK	4,466.50
				HEIDI B STANLEY	CAR RENTAL	1.19
				JANET WIDMANN	CAR	4.99
				JOHN F KELLY	CAR	49.15
				KRISTIANNE BLAKE	CAR	4.46
				MARC F RACICOT	CAR	50.22
				R JOHN TAYLOR	CAR	11.67
				REBECCA A KLEIN	RENTAL CAR	12.16
				THE DAVENPORT HOTEL	BOARD OF DIRECTOR LODGING	7.62
			225 Conference Fees	-	CONF	47.85
			230 Employee Lodging	-	DIRECTOR LODGING-BOD 2/5/15	-
					LODGE	(0.00)
					LODGING	-
					REIMBURSEMENT-AUG 8D RETREAT	-
				CORP CREDIT CARD	LINDA WILLIAMS-ALDERBROOK RESORT	986.00
					SUE FLEMING-THE MERITAGE RESORT	240.00
				HEIDI B STANLEY	LODGE	794.06
					REIMBURSEMENT-AUG 8D RETREAT	4.71
				JANET WIDMANN	LODGE	45.10
				JOHN F KELLY	LODGE	82.22
					LODGING	10.71
				MARC F RACICOT	LODGE	8.88
				THE DAVENPORT GRAND	JOHN TAYLOR	8.16
				THE DAVENPORT HOTEL	BOARD OF DIRECTOR LODGING	56.24
					DIRECTOR LODGING-BOD 2/6/15	236.26
			235 Employee Misc Expenses	-	LINDA WILLIAMS-NORTHWESTERN STAGE LINES	6.30
					LINDA WILLIAMS-SAFEWAY STORE00032557	0.79
					LINDA WILLIAMS-WAL-MART #5883	17.85
			885 Miscellaneous	-	BOARD MTGS FEB 2015	97.67
					MISC	0.00
					PARKING	-
					REIMBURSEMENT OF EXPENSES	-
				ADVENTURES IN ADVERTISING	APPAREL FOR BOARD/OFFICERS	4,831.66
					DIRECTOR JACKET	194.25
					JACKET WITH LOGO	194.68
				CORP CREDIT CARD	LINDA WILLIAMS-PAYPAL EWITULSA	51.45
				DONALD C BURKE	MISC	11.04
					PARKING	1.08
				HEIDI B STANLEY	MISC	2.31
				JANET WIDMANN	EXPENSE REIMBURSEMENTS	3.26
					MISC	66.93
				JOHN F KELLY	MISC	21.99
					REIMBURSEMENT OF EXPENSES	1.80
				KRISTIANNE BLAKE	MISC	1.85
				MARC F RACICOT	MISC	3.89
				REBECCA A KLEIN	MISC	13.64
				THE DAVENPORT GRAND	MISC	39.63
				THE DAVENPORT HOTEL	BANQUETS ROOM 9042	38.61
					BOARD MTGS FEB 2015	140.61
			ZZ Total			28,877.60
417100 Total						28,877.60
Grand Total						103,491.01

Miscellaneous Restating Adjustment

Non-Utility Removals

2012-08

Adjustment No. _____

Workpaper Ref. MR-NU-1

**Miscellaneous Adjustment
Non-Utility Amounts
For the Twelve Months Ended December 31, 2015**

Sum of Transaction	Service CD	Jurisdiction				ED AN	ID	WA	GD AA	Grand Total
		Perf Acct	AA	AN	ID	WA	ED	WA	GD	
2015	506000						218.18			218.18
	535000						64.41			64.41
	537000						1,840.75			1,840.75
	539000						42.18			42.18
	551000						105.05			105.05
	557000						1,107.29			1,107.29
	580000						361.91			361.91
	588000						725.34	114.76	524.58	1,384.68
	590000						23.25			23.25
	813000								780.82	780.82
	870000								4.83	4.83
	902000					6.90				6.90
	905000	228.96								228.96
	908000					86.14	20.00			86.14
	909000			12.65						12.65
	921000	2,122.05								2,122.05
	923000	48.27								48.27
	928000	198.03								198.03
	930200	1,212.35					7,136.50			8,914.58
	935000	11,167.09		565.73						11,167.09
Grand Total		14,974.76		678.38		65.14	28.90	11,424.86	524.58	28,496.02

Electric		Jurisdiction				ED AN	ID	WA	GD AA	Grand Total
		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	
506000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	100%	100%	0%
535000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	100%	100%	0%
537000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	100%	100%	0%
539000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	100%	100%	0%
551000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	100%	100%	0%
557000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	100%	100%	0%
580000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	100%	100%	0%
588000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	100%	100%	0%
590000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	100%	100%	0%
813000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	100%	100%	0%
870000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	100%	100%	0%
902000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	100%	100%	0%
905000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	100%	100%	0%
908000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	100%	100%	0%
909000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	100%	100%	0%
921000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	100%	100%	0%
923000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	100%	100%	0%
928000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	100%	100%	0%
930200	7	71.547%	78.744%	78.744%	78.744%	100%	100%	100%	100%	0%
935000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	100%	100%	0%

Gas		Jurisdiction				ED AN	ID	WA	GD AA	Grand Total
		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	
506000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	0%	0%	89.082%
535000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	0%	0%	89.082%
537000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	0%	0%	89.082%
539000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	0%	0%	89.082%
551000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	0%	0%	89.082%
557000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	0%	0%	89.082%
580000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	0%	0%	89.082%
588000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	0%	0%	89.082%
590000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	0%	0%	89.082%
813000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	0%	0%	89.082%
870000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	0%	0%	89.082%
902000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	0%	0%	89.082%
905000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	0%	0%	89.082%
908000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	0%	0%	89.082%
909000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	0%	0%	89.082%
921000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	0%	0%	89.082%
923000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	0%	0%	89.082%
928000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	0%	0%	89.082%
930200	7	19.751%	21.256%	21.256%	21.256%	0%	0%	0%	0%	89.082%
935000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	0%	0%	89.082%

WA ELEC		Jurisdiction				ED AN	ID	WA	GD AA	Grand Total
		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	
506000	1	65.830%	65.830%	0%	0%	100%	65.830%	0%	100%	0%
535000	1	65.830%	65.830%	0%	0%	100%	65.830%	0%	100%	0%
537000	1	65.830%	65.830%	0%	0%	100%	65.830%	0%	100%	0%
539000	1	65.830%	65.830%	0%	0%	100%	65.830%	0%	100%	0%
551000	1	65.830%	65.830%	0%	0%	100%	65.830%	0%	100%	0%
557000	1	65.830%	65.830%	0%	0%	100%	65.830%	0%	100%	0%
580000	3	67.017%	67.017%	0%	0%	100%	67.017%	0%	100%	0%
588000	3	67.017%	67.017%	0%	0%	100%	67.017%	0%	100%	0%
590000	3	67.017%	67.017%	0%	0%	100%	67.017%	0%	100%	0%
813000	10	65.208%	65.208%	0%	0%	100%	65.208%	0%	100%	0%
870000	3	67.017%	67.017%	0%	0%	100%	67.017%	0%	100%	0%
902000	2	65.883%	65.883%	0%	0%	100%	65.883%	0%	100%	0%
905000	2	65.883%	65.883%	0%	0%	100%	65.883%	0%	100%	0%
908000	2	65.883%	65.883%	0%	0%	100%	65.883%	0%	100%	0%
909000	2	65.883%	65.883%	0%	0%	100%	65.883%	0%	100%	0%
921000	4	68.040%	68.040%	0%	0%	100%	68.040%	0%	100%	0%
923000	4	68.040%	68.040%	0%	0%	100%	68.040%	0%	100%	0%
928000	1	65.830%	65.830%	0%	0%	100%	65.830%	0%	100%	0%
930200	4	68.040%	68.040%	0%	0%	100%	68.040%	0%	100%	0%
935000	4	68.040%	68.040%	0%	0%	100%	68.040%	0%	100%	0%

2.12-09

Adjustment No. _____

Workpaper Ref. MR-NU-1

WA Gas	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA
506000	1	70.860%	70.860%	0%	100%	0%	0%	70.860%
535000	1	70.860%	70.860%	0%	100%	0%	0%	70.860%
537000	1	70.860%	70.860%	0%	100%	0%	0%	70.860%
539000	1	70.860%	70.860%	0%	100%	0%	0%	70.860%
551000	1	70.860%	70.860%	0%	100%	0%	0%	70.860%
557000	1	70.860%	70.860%	0%	100%	0%	0%	70.860%
580000	3	70.848%	70.848%	0%	100%	0%	0%	70.848%
588000	3	70.848%	70.848%	0%	100%	0%	0%	70.848%
590000	3	70.848%	70.848%	0%	100%	0%	0%	70.848%
813000	10	68.545%	68.545%	0%	100%	0%	0%	68.545%
870000	3	70.848%	70.848%	0%	100%	0%	0%	70.848%
902000	2	66.302%	66.302%	0%	100%	0%	0%	66.302%
906000	2	66.302%	66.302%	0%	100%	0%	0%	66.302%
908000	2	66.302%	66.302%	0%	100%	0%	0%	66.302%
909000	2	66.302%	66.302%	0%	100%	0%	0%	66.302%
921000	4	72.499%	72.499%	0%	100%	0%	0%	72.499%
923000	4	72.499%	72.499%	0%	100%	0%	0%	72.499%
928000	1	70.860%	70.860%	0%	100%	0%	0%	70.860%
930200	4	72.499%	72.499%	0%	100%	0%	0%	72.499%
935000	4	72.499%	72.499%	0%	100%	0%	0%	72.499%

WA ELECTRIC	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA
506000	1	-	-	-	143.19	-	-	143.19
535000	1	-	-	-	42.27	-	-	42.27
537000	1	-	-	-	1,076.82	-	-	1,076.82
539000	1	-	-	-	27.68	-	-	27.68
551000	1	-	-	-	88.94	-	-	88.94
557000	1	-	-	-	726.71	-	-	726.71
580000	3	-	-	-	242.54	-	-	242.54
588000	3	-	-	-	486.10	-	524.58	1,010.68
590000	3	-	-	-	15.58	-	-	15.58
813000	10	-	-	-	-	-	-	-
870000	3	-	-	-	-	-	-	-
902000	2	-	-	5.43	-	-	-	5.43
906000	2	107.60	-	-	-	-	-	107.60
908000	2	-	-	15.75	-	-	-	15.75
909000	2	-	6.54	-	-	-	-	6.54
921000	4	1,033.03	-	-	-	-	-	1,033.03
923000	4	22.52	-	-	-	-	-	22.52
928000	1	92.99	-	-	-	-	-	92.99
930200	4	590.18	303.10	-	4,855.67	-	-	5,748.96
935000	4	5,436.20	-	-	-	-	-	5,436.20
		7,282.52	309.65	21.18	7,855.53	-	524.58	15,823.46 E-MR-1

WA GAS	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA
506000	1	-	-	-	-	-	-	-
535000	1	-	-	-	-	-	-	-
537000	1	-	-	-	-	-	-	-
539000	1	-	-	-	-	-	-	-
551000	1	-	-	-	-	-	-	-
557000	1	-	-	-	-	-	-	-
580000	3	-	-	-	-	-	-	-
588000	3	-	-	-	-	-	-	-
590000	3	-	-	-	-	-	-	-
813000	10	-	-	-	-	-	-	369.74
870000	3	-	-	-	-	-	-	2.36
902000	2	-	-	1.47	-	-	-	1.47
906000	2	29.98	-	-	-	-	-	29.98
908000	2	-	-	4.25	-	-	-	4.25
909000	2	-	1.78	-	-	-	-	1.78
921000	4	303.86	-	-	-	-	-	303.86
923000	4	6.63	-	-	-	-	-	6.63
928000	1	27.64	-	-	-	-	-	27.64
930200	4	173.80	87.18	-	-	-	-	260.78
935000	4	1,599.05	-	-	-	-	-	1,599.05
		2,140.75	88.90	5.72	-	-	-	2,607.53 O-MR-1

TOTAL	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA
	14,974.75	578.38	66.14	26.90	11,424.86	114.76	524.58	28,496.02
	14,974.75	578.38	66.14	26.90	11,424.86	114.76	524.58	28,496.02

2.12-10

Adjustment No. _____

Workpaper Ref. MR-NU-2

**Miscellaneous Adjustment
Non-Utility Amounts
For the Twelve Months Ended December 31, 2015**

Sum of Transac Ferc Acct	Service CD	Jurisdiction				ED		GD		Grand Total
		AN	ID	WA		AN	ID	WA	AA	
506000						218.18				218.18
535000						64.41				64.41
537000						1,640.75				1,640.75
539000						42.18				42.18
551000						105.05				105.05
557000						1,107.29				1,107.29
580000						361.91				361.91
588000						725.34	114.76	524.58		1,364.68
590000						23.25				23.25
813000									780.82	780.82
870000									4.83	4.83
902000					6.90					6.90
905000	228.96									228.96
908000				66.14	20.00					86.14
909000		12.65								12.65
921000	2,122.05									2,122.05
923000	46.27									46.27
928000	198.03									198.03
930200	1,212.35	565.73				7,136.50				8,914.58
935000	11,167.09									11,167.09
Grand Total	14,974.75	578.38		66.14	26.90	11,424.86	114.76	524.58	785.65	28,496.02 ✓

2012-11

Adjustment No. _____
Worksheet Ref. MR-HJ-3Avista Utilities
Miscellaneous Adjustment - Removal of Non-Utility Transactions
For the Twelve Months Ended December 31, 2016

Purpose: This document is a detailed transaction listing of all transactions that were removed from the rate case as they were items that were improperly coded as a Utility transaction, when in fact they should have been coded as a Non-Utility transaction.

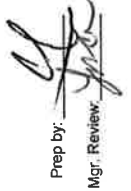
Process: In Order to identify this population, the company reviewed all transaction detail in FERC accounts 500 through 935, searching for specific words, reviewing specific Program Descriptions, and expenditure types.

Sum of Transaction Amount	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
600000	ED	AN	885 Miscellaneous		CHRIS FLOWERS	218.19
600000 Total						218.19
630000	ED	AN	215 Employee Business Meals	Howard, Bruce Fletcher	Meals, UW Event	56.18
			235 Employee Misc Expenses	Howard, Bruce Fletcher	Misc, UW Event	5.25
					Parking, UW Event	20.00
630000 Total						81.43
637000	ED	AN	210 Employee Auto Mileage	Swart, Timothy J	Mileage, Personnel vehicle mileage to and from Thompson Falls for Avista Charity Golf tournament	40.25
					Mileage, Personnel vehicle mileage to and from Thompson Falls for Avista Charity Golf tournament set up	40.25
			235 Employee Misc Expenses	Swart, Timothy J	Mileage, Personnel vehicle mileage to and from Thompson Falls for golf tournament meeting	40.25
			825 Donations	WESTERN SANDERS COUNTY AMBULANCE SERVICE	Misc, Payment for 2014 community Christmas card	20.00
					SMART BOARD DONATION	1,500.00
637000 Total						1,640.75
639000	ED	AN	235 Employee Misc Expenses	Turner, Jeffery L	Misc, christmas doughnuts	42.18
639000 Total						42.18
641000	ED	AN	230 Employee Lodging	Mecham, Michael Robin	Lodging, CS2 Christmas Party Rap	105.05
641000 Total						105.05
657000	ED	AN	210 Employee Auto Mileage	Holland, Kevin M	Mileage, United Way EOL	222.53
			215 Employee Business Meals	Silworth, Steven George	Meals, Deposit for Pend Oreille Holiday lunch	75.00
					Meals, Pend Oreille PUD holiday lunch - deposit	75.00
					Meals, Pend Oreille PUD Holiday Luncheon	734.76
657000 Total						1,102.29
660000	ED	AN	215 Employee Business Meals	James, David C	Meals, Recognition - John Marks Retirement, Dinner x 12	361.91
660000 Total						361.91
668000	ED	AN	215 Employee Business Meals	Gibson, John Z	Meals, DSO & ETS Christmas Lunch	76.31
			220 Employee Car Rental	Kammen, Shane Cullen	Meals, Department Christmas Meal	333.28
			235 Employee Misc Expenses	Blaylock, Jennifer Lynne	Car Rental, NWPPA misc w/ AELP	204.06
					CORP CREDIT CARD	97.93
					RAVEN PERRY-AVIA FLOWERS	13.78
			890 Office Supplies	Morgan, Teresa G	Misc, flowers - surgery (retired employee)	114.76
			220 Employee Car Rental	Balack, Allison Kate	Office Supplies, Christmas decor	377.08
			885 Miscellaneous	Burnside, Joshua J	Car Rental, Rental car while in visiting AELP	147.50
					OTHELLO OUTLOOK	1,264.59
668000 Total						2,325.29
669000	ED	AN	235 Employee Misc Expenses	Gill, Karamit K	Misc, July Birthday Celebration Cake	23.35
669000 Total						23.35
813000	OD	AA	215 Employee Business Meals	Filer, Laurel L	Meals, Holiday lunch	564.19
			235 Employee Misc Expenses	CORP CREDIT CARD	JOY MOREHOUSE-SQ OHE'S FLOWERS	101.08
					JOY MOREHOUSE-FTD LIBERTY PARK FLORIST	78.16
					JOY MOREHOUSE-LIBERTY PARK FLORIST	17.39
813000 Total						760.82
870000	OD	AA	210 Employee Auto Mileage	Cash, Karen Teresa	Mileage, Drop off donations to MLK Family Center	4.63
870000 Total						4.63
872000	CD	WA	210 Employee Auto Mileage	Fries, Jaclyn S	Mileage, Access & United Way Day of Caring	5.90
872000 Total						5.90
906000	CD	AA	215 Employee Business Meals	Compton, Jennifer L	Meals, Dessert for Christmas Party shared with CDA Operations	125.00
			235 Employee Misc Expenses	Gloss, Annela Catherine	Meals, United Way	53.17
					Misc, Celebration - Childrens Christmas Party	50.78
906000 Total						228.95
908000	CD	ID	210 Employee Auto Mileage	Schmitt, Sharon E	Mileage, Chamber	6.91
					Mileage, Rotary	2.85
					Mileage, Sandpoint & CDA Chamber	56.35
			825 Donations	SPOKANE HOME BUILDERS ASSOCIATION	DONATION	20.00
908000 Total						86.11
909000	CD	AN	210 Employee Auto Mileage	Jos, Laurine Emil	Mileage, Simply Northwest Efficiency Matters Gift Baskets for Finalists	12.65
909000 Total						12.65
921000	CD	AA	205 Airfare	Vermillion, Dennis P	Airfare, Alaska 0272160356534, AELAP Donations Trip	496.60
			210 Employee Auto Mileage	Becker, Kenneth W	Mileage, HR Holiday get together	6.61
					Mileage, Holiday Lunch	8.72
					Mileage, mileage for holiday items	4.03
			215 Employee Business Meals	Faltes, Karen S	Meals, Sports Commission Meeting - Lost Receipt	20.00
					Meals, Claims Department Holiday Lunch with Outside Legal Counsel	147.95
					Moss, Darrel Lynn	306.95
					Vermillion, Dennis P	10.63
					Meals, Lunch in airport while attending the AELAP Holiday Celebration - This is taken directly from Dennis' credit card.	190.71
			220 Employee Car Rental	Vermillion, Dennis P	Car Rental, AELAP Donations Trip	265.70
			230 Employee Lodging	Vermillion, Dennis P	Lodging, AELAP Donations Trip	25.00
			235 Employee Misc Expenses	Christie, Kevin J	Trip, Sports Commission Meeting	53.21
					CORP CREDIT CARD	18.47
					LORETTA MCKAY-LIBERTY PARK FLORIST	15.99
					MELANIE STEELE-DEACONES AUXILIARY GIFT	221.19
					Misc, Birthday Cake for Dawn Donahoe	16.99
					Misc, HR Leadership Holiday Party	72.13
					Misc, Cake for David's Birthday	8.53
					Misc, Holiday Party Supplies	26.00
					Misc, AELAP Donations Trip - Gas for Rental Car	26.79
					Misc, Compass employee Holiday recognition	40.20
					Materials, Items for gift basket	64.15
			890 Materials & Equipment	Weber, Victoria L	FLOWERS	82.50
921000 Total						2,122.08
923000	CD	AA	010 General Services	WALTS MAILING SERVICE	UNITED WAY LETTERS	46.21
923000 Total						46.21
928000	CD	AA	210 Employee Auto Mileage	Norwood, Kelly O Neal	Mileage, Pullman Chamber General Membership Luncheon	86.55
			235 Employee Misc Expenses	Norwood, Kelly O Neal	Misc, Flowers for spouse of Idaho Commissioner Mack Redford who passed away	109.48
928000 Total						196.03
930000	CD	AA	210 Employee Auto Mileage	Thackston, Jason R	Mileage, Othello to meet with crew and speak to Othello Rotary Club	131.10
			235 Employee Misc Expenses	Needham, April Marie	Misc, Supplies for HR Holiday Party	81.28
			910 Advertising Expenses	CITY OF COEUR D'ALENE	DONATION-RIGHT TREE/PLACE PROGRAM	1,000.00
			920 Professional Services	ERCOMPASS NW SERVICES LLC	VOLUNTEER	280.00
			930 Dues	LEWIS CLARK VALLEY CHAMBER OF COMMERCE	IDWA DUES	275.00
			885 Miscellaneous	ST MARIES AUTO PARTS INC	CITY PARK BASKETBALL HOOPS	10.73
			920 Professional Services	HANNA & ASSOCIATES INC	CHARITY GOLF MONTANA POSTER	50.00
					GOLF MONTANA BANNER PRODUCTION	95.00
					MONTANA CHARITY GOLF EVENT BANNER	482.50
					MONTANA GOLF POSTER	107.50
					MONTANA GOLF REGISTRATION FORM PRODUCTION	278.25
					MONTANA GOLF REGISTRATION PRODUCTION	331.25
					MONTANA GOLF SHIRT PRODUCTION	296.25
					MT - CHARITY GOLF BANNER	47.50
					MT DRAFTING GOLF BANNER OUTREACH	655.80
					MT GOLF POSTER PRODUCTION	485.00
					MT GOLF PRINT PRODUCTION	458.75
					MONTANA CHARITY GOLF EVENT OUTREACH	122.78
			210 Employee Auto Mileage	Drake, Michele Marie	Mileage, Spokane to Thompson Falls for outreach tournament	73.37
					Mileage, T Falls Tournament to Two Rivers	24.32
					Mileage, Two Rivers to Spokane	69.59
					Mileage, Two Rivers to T Falls	24.32
					Mileage, Personnel vehicle to and from Thompson Falls for Avista Charity Golf Tournament / Harvest Foods	42.55
			215 Employee Business Meals	Edwards Vollersten, Lisa Rose	Mileage, Personnel vehicle to and from Thompson Falls for Avista Charity Pro - Golf Tournament Meeting	49.21
			235 Employee Misc Expenses	Scarlett, Anna Marie	Meals, Cabela's gift basket for St. Maries Chamber of Commerce Auction	37.98
					Misc, Cabela's gift basket for St. Maries Chamber of Commerce Auction	428.63
			910 Advertising Expenses	SANDERS COUNTY LEDGER	Misc, Sports Authority Community Boal donation	137.79
			985 Miscellaneous	VALLEY PRESS / MINERAL INDEPENDENT	MT CHARITY GOLF MSP AD	874.00
					FOLSOM ACE HARDWARE	1,191.90
			916 Printing	SANDERS COUNTY LEDGER	MT PRINT ADVERTISING GOLF	89.97
					NATIONAL COLOR GRAPHICS INC	512.54
						182.62
930000 Total						8,814.68
936000	CD	AA	620 Professional Services	SENKE	CHRISTMAS DECOR	10,811.99
			890 Materials & Equipment	PLATT ELECTRIC	UNITED WAY FOOD TRUCKS	125.87
					WAY FOOD TRUCKS	228.47
936000 Total						11,167.09
Grand Total						28,468.02

Miscellaneous Restating Adjustment

Service/Jurisdiction Reclassifications

2.12-13



Prep by: _____

Mgr. Review: _____

Date: 3/10/2016

4) CB 2016 - Reclass

**Miscellaneous Adjustment
Reclassifications
For the Twelve Months Ended September 30, 2015**

Sum of Transaction Amount	CD AA	CD AN	CD ID	CD WA	ED AN	ED ID	ED WA	GD AA	GD AN	GD OR	GD WA	Grand Total
584000	-	-	-	-	-	-	-	(896.18)	-	-	-	(896.18)
870000	-	-	-	-	-	-	-	-	-	-	-	896.18
905000	-	(24.00)	-	-	-	24.00	-	-	-	-	-	-
908000	-	-	(94.30)	-	-	-	-	-	-	-	-	-
909000	-	-	(600.00)	-	-	-	-	-	-	-	-	-
921000	-	-	-	77.05	(77.05)	-	-	-	-	-	-	-
923000	-	-	-	-	-	-	-	-	-	-	-	-
925100	-	-	-	-	-	-	-	-	-	-	-	-
930200	-	-	-	-	-	-	-	-	-	-	-	-
	(4,847.29)	1,467.88	-	-	(100.00)	(8.50)	8.50	-	-	-	-	-
Grand Total	(5,750.06)	773.88	77.05	(177.05)	(239.34)	(254.84)	8.50	(896.18)	584.30	942.67	1,075.15	0.00

Electric	CDAA	CDAN	CDID	CDWA	EDAN	EDID	EDWA	GDAA	GDAN	GDOR	GDWA
584000	71.547%	78.744%	78.744%	78.744%	78.744%	100%	100%	100%	0%	0%	0%
870000	71.547%	78.744%	78.744%	78.744%	78.744%	100%	100%	100%	0%	0%	0%
880000	71.547%	78.744%	78.744%	78.744%	78.744%	100%	100%	100%	0%	0%	0%
905000	71.547%	78.744%	78.744%	78.744%	78.744%	100%	100%	100%	0%	0%	0%
908000	71.547%	78.744%	78.744%	78.744%	78.744%	100%	100%	100%	0%	0%	0%
909000	71.547%	78.744%	78.744%	78.744%	78.744%	100%	100%	100%	0%	0%	0%
921000	71.547%	78.744%	78.744%	78.744%	78.744%	100%	100%	100%	0%	0%	0%
923000	71.547%	78.744%	78.744%	78.744%	78.744%	100%	100%	100%	0%	0%	0%
925100	71.547%	78.744%	78.744%	78.744%	78.744%	100%	100%	100%	0%	0%	0%
930200	71.547%	78.744%	78.744%	78.744%	78.744%	100%	100%	100%	0%	0%	0%

Gas	CDAA	CDAN	CDID	CDWA	EDAN	EDID	EDWA	GDAA	GDAN	GDOR	GDWA
584000	19.751%	21.256%	21.256%	21.256%	21.256%	0%	0%	0%	69.082%	100%	100%
870000	19.751%	21.256%	21.256%	21.256%	21.256%	0%	0%	0%	69.082%	100%	100%
880000	19.751%	21.256%	21.256%	21.256%	21.256%	0%	0%	0%	69.082%	100%	100%
905000	19.751%	21.256%	21.256%	21.256%	21.256%	0%	0%	0%	69.082%	100%	100%
908000	19.751%	21.256%	21.256%	21.256%	21.256%	0%	0%	0%	69.082%	100%	100%
909000	19.751%	21.256%	21.256%	21.256%	21.256%	0%	0%	0%	69.082%	100%	100%
921000	19.751%	21.256%	21.256%	21.256%	21.256%	0%	0%	0%	69.082%	100%	100%
923000	19.751%	21.256%	21.256%	21.256%	21.256%	0%	0%	0%	69.082%	100%	100%
925100	19.751%	21.256%	21.256%	21.256%	21.256%	0%	0%	0%	69.082%	100%	100%
930200	19.751%	21.256%	21.256%	21.256%	21.256%	0%	0%	0%	69.082%	100%	100%

WA ELEC	CDAA	CDAN	CDID	CDWA	EDAN	EDID	EDWA	GDAA	GDAN	GDOR	GDWA
584000	67.017%	67.017%	67.017%	100.000%	100.000%	67.017%	0%	100%	0%	0%	0%
870000	67.017%	67.017%	67.017%	100.000%	100.000%	67.017%	0%	100%	0%	0%	0%
880000	67.017%	67.017%	67.017%	100.000%	100.000%	67.017%	0%	100%	0%	0%	0%
905000	65.683%	65.683%	65.683%	100.000%	100.000%	65.683%	0%	100%	0%	0%	0%
908000	65.683%	65.683%	65.683%	100.000%	100.000%	65.683%	0%	100%	0%	0%	0%
909000	65.683%	65.683%	65.683%	100.000%	100.000%	65.683%	0%	100%	0%	0%	0%
921000	68.040%	68.040%	68.040%	100.000%	100.000%	68.040%	0%	100%	0%	0%	0%
923000	68.040%	68.040%	68.040%	100.000%	100.000%	68.040%	0%	100%	0%	0%	0%
925100	68.040%	68.040%	68.040%	100.000%	100.000%	68.040%	0%	100%	0%	0%	0%
930200	68.040%	68.040%	68.040%	100.000%	100.000%	68.040%	0%	100%	0%	0%	0%

WA Gas	CDAA	CDAN	CDID	CDWA	EDAN	EDID	EDWA	GDAA	GDAN	GDOR	GDWA
584000	70.648%	70.648%	70.648%	100.000%	100.000%	0%	0%	70.648%	70.648%	0%	100%
870000	70.648%	70.648%	70.648%	100.000%	100.000%	0%	0%	70.648%	70.648%	0%	100%
880000	70.648%	70.648%	70.648%	100.000%	100.000%	0%	0%	70.648%	70.648%	0%	100%
905000	66.302%	66.302%	66.302%	100.000%	100.000%	0%	0%	66.302%	66.302%	0%	100%
908000	66.302%	66.302%	66.302%	100.000%	100.000%	0%	0%	66.302%	66.302%	0%	100%
909000	66.302%	66.302%	66.302%	100.000%	100.000%	0%	0%	66.302%	66.302%	0%	100%
921000	72.499%	72.499%	72.499%	100.000%	100.000%	0%	0%	72.499%	72.499%	0%	100%
923000	72.499%	72.499%	72.499%	100.000%	100.000%	0%	0%	72.499%	72.499%	0%	100%

2012-14

Date: 3/10/2016

4) CB 2016 - Redclass

	CDAA	CDAN	CD.ID	CD.WA	EDAN	ED.ID	ED.WA	GDAA	GDAN	GD.OR	GD.WA	
4 925100	72.499%	72.499%	0%	100%	0%	0%	0%	0%	72.499%	72.499%	0%	100%
4 930200	72.499%	72.499%	0%	100%	0%	0%	0%	0%	72.499%	72.499%	0%	100%
584000	-	-	-	-	-	-	-	(896.18)	-	-	-	(896.18)
870000	-	-	-	-	-	-	-	-	-	-	-	-
902000	(11.28)	-	-	-	15.76	-	-	-	-	-	-	4.49
905000	-	(48.77)	-	(60.67)	-	-	-	-	-	-	-	(109.45)
908000	-	(310.33)	-	-	-	-	-	-	-	-	-	(310.33)
909000	(193.42)	-	-	-	-	-	-	-	-	-	-	(193.42)
921000	(234.37)	-	-	-	-	-	-	-	-	-	-	(234.37)
923000	-	-	-	-	(5.78)	-	-	-	-	-	-	(84.53)
925100	(2,359.69)	796.45	-	(78.74)	(173.39)	-	-	-	-	-	-	(1,746.63)
930200	-	-	-	-	-	-	-	-	-	-	-	-
4	(2,798.76)	427.35	-	(139.42)	(163.41)	-	-	(896.18)	-	-	-	(3,570.42)
584000	-	-	-	-	-	-	-	-	-	-	-	-
870000	(3.14)	-	-	-	-	-	-	(202.86)	-	-	-	693.30
902000	-	-	-	-	-	-	-	-	-	-	-	(3.14)
905000	(13.29)	-	-	(16.38)	-	-	-	-	62.52	-	-	32.86
908000	(84.56)	-	-	-	-	-	-	-	304.99	-	-	220.43
909000	(56.89)	-	-	-	-	-	-	5.18	-	-	-	(51.71)
921000	(66.94)	-	-	-	-	-	-	199.57	-	-	-	213.60
923000	-	-	-	(21.26)	-	-	-	-	-	-	-	100.00
925100	(694.10)	226.21	-	-	-	-	-	1,820.17	-	-	-	1,352.28
930200	-	-	-	-	-	-	-	-	-	-	-	-
4	(823.07)	128.36	-	(37.63)	-	-	-	1,822.04	367.51	-	1,079.15	2,536.36
584000	-	-	-	-	-	-	-	-	-	-	-	-
870000	-	-	-	-	-	-	-	-	-	-	-	-
902000	(3.14)	-	-	-	-	-	-	(202.86)	-	-	-	693.30
905000	(13.29)	-	-	(16.38)	-	-	-	-	62.52	-	-	(3.14)
908000	(84.56)	-	-	-	-	-	-	-	304.99	-	-	32.86
909000	(56.89)	-	-	-	-	-	-	5.18	-	-	-	220.43
921000	(66.94)	-	-	-	-	-	-	199.57	-	-	-	(51.71)
923000	-	-	-	(21.26)	-	-	-	-	-	-	-	213.60
925100	(694.10)	226.21	-	-	-	-	-	1,820.17	-	-	-	100.00
930200	-	-	-	-	-	-	-	-	-	-	-	78.74
4	(823.07)	128.36	-	(37.63)	-	-	-	1,822.04	367.51	-	1,079.15	2,536.36
584000	-	-	-	-	-	-	-	-	-	-	-	-
870000	-	-	-	-	-	-	-	-	-	-	-	-
902000	(3.14)	-	-	-	-	-	-	(202.86)	-	-	-	693.30
905000	(13.29)	-	-	(16.38)	-	-	-	-	62.52	-	-	(3.14)
908000	(84.56)	-	-	-	-	-	-	-	304.99	-	-	32.86
909000	(56.89)	-	-	-	-	-	-	5.18	-	-	-	220.43
921000	(66.94)	-	-	-	-	-	-	199.57	-	-	-	(51.71)
923000	-	-	-	(21.26)	-	-	-	-	-	-	-	213.60
925100	(694.10)	226.21	-	-	-	-	-	1,820.17	-	-	-	100.00
930200	-	-	-	-	-	-	-	-	-	-	-	78.74
4	(823.07)	128.36	-	(37.63)	-	-	-	1,822.04	367.51	-	1,079.15	2,536.36
584000	-	-	-	-	-	-	-	-	-	-	-	-
870000	-	-	-	-	-	-	-	-	-	-	-	-
902000	(3.14)	-	-	-	-	-	-	(202.86)	-	-	-	693.30
905000	(13.29)	-	-	(16.38)	-	-	-	-	62.52	-	-	(3.14)
908000	(84.56)	-	-	-	-	-	-	-	304.99	-	-	32.86
909000	(56.89)	-	-	-	-	-	-	5.18	-	-	-	220.43
921000	(66.94)	-	-	-	-	-	-	199.57	-	-	-	(51.71)
923000	-	-	-	(21.26)	-	-	-	-	-	-	-	213.60
925100	(694.10)	226.21	-	-	-	-	-	1,820.17	-	-	-	100.00
930200	-	-	-	-	-	-	-	-	-	-	-	78.74
4	(823.07)	128.36	-	(37.63)	-	-	-	1,822.04	367.51	-	1,079.15	2,536.36
584000	-	-	-	-	-	-	-	-	-	-	-	-
870000	-	-	-	-	-	-	-	-	-	-	-	-
902000	(3.14)	-	-	-	-	-	-	(202.86)	-	-	-	693.30
905000	(13.29)	-	-	(16.38)	-	-	-	-	62.52	-	-	(3.14)
908000	(84.56)	-	-	-	-	-	-	-	304.99	-	-	32.86
909000	(56.89)	-	-	-	-	-	-	5.18	-	-	-	220.43
921000	(66.94)	-	-	-	-	-	-	199.57	-	-	-	(51.71)
923000	-	-	-	(21.26)	-	-	-	-	-	-	-	213.60
925100	(694.10)	226.21	-	-	-	-	-	1,820.17	-	-	-	100.00
930200	-	-	-	-	-	-	-	-	-	-	-	78.74
4	(823.07)	128.36	-	(37.63)	-	-	-	1,822.04	367.51	-	1,079.15	2,536.36
584000	-	-	-	-	-	-	-	-	-	-	-	-
870000	-	-	-	-	-	-	-	-	-	-	-	-
902000	(3.14)	-	-	-	-	-	-	(202.86)	-	-	-	693.30
905000	(13.29)	-	-	(16.38)	-	-	-	-	62.52	-	-	(3.14)
908000	(84.56)	-	-	-	-	-	-	-	304.99	-	-	32.86
909000	(56.89)	-	-	-	-	-	-	5.18	-	-	-	220.43
921000	(66.94)	-	-	-	-	-	-	199.57	-	-	-	(51.71)
923000	-	-	-	(21.26)	-	-	-	-	-	-	-	213.60
925100	(694.10)	226.21	-	-	-	-	-	1,820.17	-	-	-	100.00
930200	-	-	-	-	-	-	-	-	-	-	-	78.74
4	(823.07)	128.36	-	(37.63)	-	-	-	1,822.04	367.51	-	1,079.15	2,536.36
584000	-	-	-	-	-	-	-	-	-	-	-	-
870000	-	-	-	-	-	-	-	-	-	-	-	-
902000	(3.14)	-	-	-	-	-	-	(202.86)	-	-	-	693.30
905000	(13.29)	-	-	(16.38)	-	-	-	-	62.52	-	-	(3.14)
908000	(84.56)	-	-	-	-	-	-	-	304.99	-	-	32.86
909000	(56.89)	-	-	-	-	-	-	5.18	-	-	-	220.43
921000	(66.94)	-	-	-	-	-	-	199.57	-	-	-	(51.71)
923000	-	-	-	(21.26)	-	-	-	-	-	-	-	213.60
925100	(694.10)	226.21	-	-	-	-	-	1,820.17	-	-	-	100.00
930200	-	-	-	-	-	-	-	-	-	-	-	78.74
4	(823.07)	128.36	-	(37.63)	-	-	-	1,822.04	367.51	-	1,079.15	2,536.36
584000	-	-	-	-	-	-	-	-	-	-	-	-
870000	-	-	-	-	-	-	-	-	-	-	-	-
902000	(3.14)	-	-	-	-	-	-	(202.86)	-	-	-	693.30
905000	(13.29)	-	-	(16.38)	-	-	-	-	62.52	-	-	(3.14)
908000	(84.56)	-	-	-	-	-	-	-	304.99	-	-	32.86
909000	(56.89)	-	-	-	-	-	-	5.18	-	-	-	220.43
921000	(66.94)	-	-	-	-	-	-	199.57	-	-	-	(51.71)
923000	-	-	-	(21.26)	-	-	-	-	-	-	-	213.60
925100	(694.10)	226.21	-	-	-	-	-	1,820.17	-	-	-	100.00
930200	-	-	-	-	-	-	-	-	-	-	-	78.74
4	(823.07)	128.36	-	(37.63)	-	-	-	1,822.04	367.51	-	1,079.15	2,536.36
584000	-	-	-	-	-	-	-	-	-	-	-	-
870000	-	-	-	-	-	-	-	-	-	-	-	-
902000	(3.14)	-	-	-	-	-	-	(202.86)	-	-	-	693.30
905000	(13.29)	-	-	(16.38)	-	-	-	-	62.52	-	-	(3.14)
908000	(84.56)	-	-	-	-	-	-	-	304.99	-	-	32.86
909000	(56.89)	-	-	-	-	-	-	5.18	-	-	-	220.43
921000	(66.94)	-	-	-	-	-	-	199.57	-	-	-	(51.71)
923000	-	-	-	(21.26)	-	-	-	-	-	-	-	213.60
925100	(694.10)	226.21	-	-	-	-	-	1,820.17	-	-	-	100.00
930200	-	-	-	-	-	-	-	-	-	-	-	78.74
4	(823.07)	128.36	-	(37.63)	-	-	-	1,822.04	367.51	-	1,079.15	2,536.36
584000	-	-	-	-	-	-	-	-	-	-	-	-
870000	-	-	-	-	-	-	-	-	-	-	-	-
902000	(3.14)	-	-	-	-	-	-	(202.86)	-	-	-	693.30
905000	(13.29)	-	-	(16.38)	-	-	-	-	62.52	-	-	(3.14)
908000	(84.56)	-	-	-	-	-	-	-	304.99	-	-	32.86
909000	(56.89)	-	-	-	-	-	-	5.18	-	-	-	220.43
921000	(66.94)	-	-	-	-	-	-	199.57	-	-	-	(51.71)
923000	-	-	-	(21.26)	-	-	-	-	-	-	-	213.60
925100	(694.10)	226.21	-	-	-	-	-	1,820.17	-	-	-	100.00
930200	-	-	-	-	-	-	-	-	-	-	-	78.74
4	(823.07)	128.36	-	(37.63)	-	-	-	1,822.04	367.51	-	1,079.15	2,536.36
584000	-	-	-	-	-	-	-	-	-	-	-	-
870000	-	-	-	-	-	-	-	-	-	-	-	-
902000	(3.14)	-	-	-	-	-	-	(202.86)	-	-	-	693.30
905000	(13.29)	-	-	(16.38)	-	-	-	-	62.52	-	-	(3.14)
908000	(84.56)	-	-	-	-	-	-	-	304.99	-	-	32.86
909000	(56.89)	-	-	-	-	-	-	5.18	-	-	-	220.43
921000	(66.94)	-	-	-	-	-	-	199.57	-	-	-	(51.71)
923000	-	-	-	(21.26)	-	-	-	-	-	-	-	213.60
925100	(694.10)	226.21	-	-	-	-	-	1,820.17	-	-	-	100.00
930200	-	-	-	-	-	-	-	-	-	-	-	78.74
4	(823.07)	128.36	-	(37.63)	-	-	-	1,822.04	367.51	-	1,079.15	2,536.36

2.12-15

Avista Utilities
Miscellaneous Adjustment - Reclassification of Transactions
For the Twelve Months Ended December 31, 2015

AS RECORDED												
Sum of Transaction Amount	Service	Jurisdiction		CD		CD		ED	ED	GD	GD	Grand Total
Ferc Acct	CD	AN	AN	ID	ID	WA	WA	AN	AN	AA	OR	WA
584000	AA					896.18						896.18
870000										415.69		415.69
905000		24.00										24.00
908000			94.30			66.13	143.18					303.61
909000			600.00									600.00
921000		397.33										397.33
923000		481.44										481.44
925100						100.00						100.00
930200		5,169.29						8.50				5,491.29
						322.00						
Grand Total		6,072.06	694.30		330.50	66.13	243.18			415.69		896.18
												8,718.04

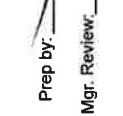
CORRECTED												
Sum of Transaction Amount	Column Labels	CD		CD		CD		ED	ED	GD	GD	Grand Total
Row Labels	CD	AN	AN	ID	ID	WA	WA	AN	AN	AA	OR	WA
584000	AA											
870000												
905000												
908000						143.18	66.13					
909000												
921000												
923000												
925100												
930200		322.00	1,467.88		67.16			8.50				
Grand Total		322.00	1,467.88		91.16	143.18	962.31	8.50	4,043.07	554.30	942.67	182.97
												8,718.04

ADJUSTMENT												
Sum of Transaction Amount	Column Labels	CD		CD		CD		ED	ED	GD	GD	Grand Total
Row Labels	CD	AN	AN	ID	ID	WA	WA	AN	AN	AA	OR	WA
584000	AA											
870000												
905000		(24.00)										
908000			(94.30)			77.05	(77.05)					
909000			(600.00)									
921000		(397.33)										
923000		(481.44)										
925100												
930200		(4,847.29)	1,467.88		(8.50)		(100.00)					
Grand Total		(5,750.06)	773.58		(239.34)	77.05	(1,073.23)	8.50	3,627.38	554.30	942.67	1,079.15
												0.00

2.12-16

Avista Utilities
Miscellaneous Adjustment - Reclassification of Transactions
For the Twelve Months Ended December 31, 2015

Sum of Transaction Amount	Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
584000	ED	WA		015 Construction Services	LOCATING INC	GASPOWER NOTICES	193.67
				16 Construction Services	LOCATING INC	GASPOWER NOTICES	153.51
				17 Construction Services	LOCATING INC	GASPOWER NOTICES	150.70
				18 Construction Services	LOCATING INC	GASPOWER NOTICES	149.01
				19 Construction Services	LOCATING INC	GASPOWER NOTICES	125.28
				20 Construction Services	LOCATING INC	GASPOWER NOTICES	124.01
584000	Total						896.18
870000	GD	AA		205 Airfare	Howell, David Ray	Airfare, Alaska 0272179229387, Oregon LMC	297.20
				215 Employee Business Meals	Howell, David Ray	Meals, Breakfast, Oregon Managers Meeting	8.99
						Meals, Dinner - Oregon Manager Meeting, For: David Howell, Dan Gigler, Alan Smith, Jeff Daniels	100.96
						Meals, Lunch - Oregon Managers Meeting	8.54
870000	Total						415.69
905000	CD	AA		880 Materials & Equipment	Ozminkowski, Angela Day	Materials, Breakfast provided during New Hire Training at Jack Stewart - Electric Training	24.00
905000	Total						24.00
908000	CD	AN		210 Employee Auto Mileage	Adams, Susan E	Mileage, Gas Team Meeting	94.30
		ID		210 Employee Auto Mileage	Matthews, Ana Lorena	Mileage, Washington Outreach Activities	66.13
		WA		210 Employee Auto Mileage	Matthews, Ana Lorena	Mileage, Idaho Outreach Activities	143.18
908000	Total						303.61
909000	CD	AN		020 Professional Services	HANNA & ASSOCIATES	FARM SAFETY NAT GAS POST CARD	275.83
						NATURAL GAS METER TESTING	47.50
						OREGON CUSTOMER OUTREACH	140.00
						PUBLIC OFFICIALS NAT GAS SELF MAILER	136.67
909000	Total						600.00
921000	CD	AA		210 Employee Auto Mileage	Farrington, Kevin C	Mileage, Mtg with Jeff Webb and Gas Engrs	10.35
					Moss, Darrel Linn	Mileage, Travel to Medford, OR, to meet with gas construction employees for claims presentation (odon	386.98
921000	Total						397.33
923000	CD	AA		010 General Services	WALTS MAILING SERV	GAS PIPELINE SVC 1TR	124.79
						GAS REPLACEMENT PROGRAM LTR	74.68
						WA & OR GAS PIPELINE LTR	195.00
						WA NATURAL GAS PIPELINE LTR	82.97
923000	Total						481.44
925100	CD	WA		845 Insurance - Gen Liability	MCGRUFF SEIBELS & W	CITY OF SPOK - GAS FRANCHISE BOND	100.00
	ED	AN		845 Insurance - Gen Liability	ACCESS IDAHO	ACCESS IDAHO NOV 2015	8.50
925100	Total						108.50
930200	CD	AA		020 Professional Services	DESAUTEL HEGE COMM	NATURAL GAS-PROJ SUPPORT	1,828.50
					THINKING CAP	GAS PIPING INSERT UPDATE	500.00
						NATIONAL GAS SIGN CREATIVE	1,300.00
				205 Airfare	Howard, Bruce Fletcher	Airfare, Delta 0062317351393, Washington DC/Colstrip Litigation	1,028.20
				207 Employee Auto Mileage	Howard, Bruce Fletcher	Parking, Washington DC/Colstrip Litigation	20.00
				208 Employee Auto Mileage	Howard, Bruce Fletcher	Meals, Washington DC/Colstrip Litigation	17.00
				209 Employee Auto Mileage	Howard, Bruce Fletcher	Meals, Washington DC/Colstrip Litigation	14.66
				210 Employee Auto Mileage	Gail, Jeremy A	Mileage, GAS OQ Review/AGA P2P Review	5.75
					Howard, Bruce Fletcher	Mileage, Colstrip Litigation Meeting in Washington DC	11.50
				230 Employee Lodging	Howard, Bruce Fletcher	Lodging, Washington DC/Colstrip Litigation	439.68
				235 Employee Misc Expenses	Howard, Bruce Fletcher	Tips, Washington DC/Colstrip Litigation	4.00
	ED	AN		205 Airfare	Folsom, Bruce W	Airfare, Alaska 0272161819769, NW Power Council Mtg on Direct Use of Natural Gas	312.00
				235 Employee Misc Expenses	Folsom, Bruce W	Parking, NW Power Council Mtg on Direct Use of Natural Gas	10.00
930200	Total						5,491.23
Grand Total							8,716.04

Prep by: 
Mgr. Review: 

Date: 3/10/2016

2-12-17

Miscellaneous Restating Adjustment

Retro Union Pay

Miscellaneous Adjustment
Retro-Active Union Pay

The Union Contract for IBEW Local 77 expired as of March 31, 2014. No salary increases were granted effective April 1, 2014 with the understanding that once the new contract was finalized, increases would be retro-active to this date. Accruals were recorded in 2014 for approximately \$1,165,000 and an additional \$1,948,000 was recorded in 2015 to non-labor accounts (expenditure type 885 misc.). Total O & M expense for retro-pay was approximately \$851,000 for this period (Sept 2014 - Mar 2015).

The amount of O & M included in the test period (January 1, 2015 through December 31, 2015) is approximately \$533,000. This adjustment removes Washington's electric and natural gas share of \$285,000 and \$80,000, respectively, as shown below.

Ferc Acct 184054

Sum of Transaction Amt SUM			Accounting Period			
Code	Code Desc	Expenditure Type	201501	201502	201503	Grand Total
E58	Merit Cash	305 Incentive/Bonus Pay			\$ 98,451	\$ 98,451
		515 Payroll Tax loading			\$ 7,661	\$ 7,661
	Merit Cash	Total			\$ 106,112	\$ 106,112
E58 Total					\$ 106,112	\$ 106,112
E70	Retro Pay	310 Non Benefit Labor - NU		\$ 536		\$ 536
		315 Non Benefit Labor - Union		\$ 1,824	\$ 499	\$ 2,323
		340 Regular Payroll - NU		\$ 8,935	\$ 1,745	\$ 10,679
		345 Regular Payroll - Union	\$ 218	\$ 1,491,076	\$ 60,571	\$ 1,551,865
		510 Payroll Benefits loading	\$ 122	\$ 840,006	\$ 34,897	\$ 875,025
		512 Incentive Loading-NU		\$ 1,063	\$ 208	\$ 1,271
		514 Incentive Loading-Union	\$ 3	\$ 22,366	\$ 909	\$ 23,278
		515 Payroll Tax loading	\$ 11	\$ 120,190	\$ 5,240	\$ 125,442
		520 Payroll Time Off loading	\$ 37	\$ 255,002	\$ 9,970	\$ 265,009
		525 Small Tools loading	\$ 15	\$ 104,375	\$ 5,451	\$ 109,842
	Retro Pay	Total	\$ 407	\$ 2,845,373	\$ 119,489	\$ 2,965,269
E70 Total			\$ 407	\$ 2,845,373	\$ 119,489	\$ 2,965,269
E71	OT Adjustment	320 Overtime Pay - NU	\$ 34,957			\$ 34,957
		325 Overtime Pay - Union	\$ 4,632			\$ 4,632
		515 Payroll Tax loading	\$ 3,173			\$ 3,173
	OT Adjustment	Total	\$ 42,762			\$ 42,762
E71 Total			\$ 42,762			\$ 42,762
Grand Total			\$ 43,169	\$ 2,845,373	\$ 225,601	\$ 3,114,143
			\$ 189	\$ 1,343,002	\$ 56,675	\$ 1,399,866

Journal Accruals

	O & M	Capital	Total
Sep-14	\$ 364,747	\$ 395,524	\$ 760,272
Dec-14	\$ 213,591	\$ 191,676	\$ 405,267
Feb-15	\$ 854,950	\$ 868,052	\$ 1,723,003
Mar-15	\$ 112,800	\$ 112,800	\$ 225,600
	\$ 1,546,089	\$ 1,568,053	\$ 3,114,141

Loaders (as a percent of total costs)

Sep-14	\$ (163,961)	\$ (177,796)	\$ (341,757)
Dec-14	\$ (96,013)	\$ (86,162)	\$ (182,175)
Feb-15	\$ (384,317)	\$ (390,206)	\$ (774,523)
Mar-15	\$ (50,706)	\$ (50,706)	\$ (101,412)
	\$ (694,997)	\$ (704,870)	\$ (1,399,866)

Total (journal accruals - loaders)

Sep-14	\$ 200,786	\$ 217,729	\$ 418,515
Dec-14	\$ 117,578	\$ 105,514	\$ 223,092
Feb-15	\$ 470,634	\$ 477,846	\$ 948,480
Mar-15	\$ 62,094	\$ 62,094	\$ 124,188
	\$ 851,092	\$ 863,183	\$ 1,714,275

2015 Test Period Accrual (Feb 15-Mar-15)

\$ 532,728	\$ 539,940	\$ 1,072,668
------------	------------	--------------

Adjustment

\$ (532,728)	\$ (539,940)	\$ (1,072,668)
--------------	--------------	----------------

Allocation: CD AN
Washington Electric
Washington Gas

Note 7 78.744%
Note 4 67.900%
21.256% 70.758%
Washington Only

Total
\$ (284,835)
\$ (80,124)
\$ (364,959)

Miscellaneous Restating Adjustment

Plane Reclassification

2.12-20

Adjustment No. _____

Workpaper Ref. MR-PR-1

**Miscellaneous Adjustment
Plane Reclassifications
For the Twelve Months Ended December 31, 2015**

Accounting Year	2015
-----------------	------

Sum of Transaction Amount

Ferc Acct	CD.AA	ED.AN	ED.WA	GD.AN	GD.OR	GD.AA	GD.ID	ZZ.ZZ	Grand Total
500000	-	2,970.00	(2,970.00)	-	-	-	-	-	-
580000	-	(340.00)	-	-	-	-	-	340.00	-
928000	-	-	-	7,100.00	-	-	(7,100.00)	-	-
930200	(17,175.00)	28,920.00	-	-	5,680.00	(17,425.00)	-	-	-
Grand Total	(17,175.00)	31,550.00	(2,970.00)	7,100.00	5,680.00	(17,425.00)	(7,100.00)	340.00	-

Electric - 2015

	CD.AA	ED.AN	ED.WA	GD.AN	GD.OR	GD.AA	GD.ID	ZZ.ZZ
500000 7	71.547%	100%	100%	0%	0%	0%	0%	0%
580000 7	71.547%	100%	100%	0%	0%	0%	0%	0%
928000 7	71.547%	100%	100%	0%	0%	0%	0%	0%
930200 7	71.547%	100%	100%	0%	0%	0%	0%	0%

Gas - 2015

	CD.AA	ED.AN	ED.WA	GD.AN	GD.OR	GD.AA	GD.ID	ZZ.ZZ
500000 7	19.751%	0%	0%	100%	0%	69.082%	100%	0%
580000 7	19.751%	0%	0%	100%	0%	69.082%	100%	0%
923000 7	19.751%	0%	0%	100%	0%	69.082%	100%	0%
930200 7	19.751%	0%	0%	100%	0%	69.082%	100%	0%

WA Electric - 2015

	CD.AA	ED.AN	ED.WA	GD.AN	GD.OR	GD.AA	GD.ID	ZZ.ZZ
500000 1	65.630%	65.630%	100.000%	0%	0%	0%	0%	0%
580000 3	67.017%	67.017%	100.000%	0%	0%	0%	0%	0%
928000 1	65.630%	65.630%	100.000%	0%	0%	0%	0%	0%
930200 4	68.040%	68.040%	100.000%	0%	0%	0%	0%	0%

WA Gas - 2015

	CD.AA	ED.AN	ED.WA	GD.AN	GD.OR	GD.AA	GD.ID	ZZ.ZZ
500000 1	70.660%	0%	0%	70.660%	0%	70.660%	0%	0%
580000 3	70.648%	0%	0%	70.648%	0%	70.648%	0%	0%
928000 1	70.660%	0%	0%	70.660%	0%	70.660%	0%	0%
930200 4	72.499%	0%	0%	72.499%	0%	72.499%	0%	0%

WA Electric - Total

	CD.AA	ED.AN	ED.WA	GD.AN	GD.OR	GD.AA	GD.ID	ZZ.ZZ	
500000	-	1,921.89	(2,970.00)	-	-	-	-	-	(1,048.11) E-MR-1
580000	-	(226.88)	-	-	-	-	-	-	(226.88) E-MR-1
928000	-	-	-	-	-	-	-	-	- E-MR-1
930200	(8,343.69)	19,636.68	-	-	-	-	-	-	11,292.99 E-MR-1
	\$(8,343.69)	\$21,331.69	\$(2,970.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,018.00 E-MR-1

WA Gas - Total

	CD.AA	ED.AN	ED.WA	GD.AN	GD.OR	GD.AA	GD.ID	ZZ.ZZ	
500000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	G-MR-1
580000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	G-MR-1
928000	\$ -	\$ -	\$ -	\$ 5,016.86	\$ -	\$ -	\$ -	\$ -	\$ 5,016.86 G-MR-1
930200	\$(2,400.28)	\$ -	\$ -	\$ -	\$ -	\$(8,727.10)	\$ -	\$ -	\$(11,127.37) G-MR-1
	\$(2,400.28)	\$ -	\$ -	\$ 5,016.86	\$ -	\$(8,727.10)	\$ -	\$ -	\$ (6,110.51) G-MR-1

2-12-21

Adjustment No. ____

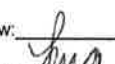
Workpaper Ref. MR-PR-2

**Miscellaneous Adjustment
Plane Reclassifications
For the Twelve Months Ended December 31, 2015**

Balances As Recorded									
Accounting Year	2015								
Sum of Transaction Amount	Service CD AA	Jur ED AN	WA	GD AN	OR	AA	ID	ZZ ZZ	Grand Total
Ferc Acct									
500000			2,970.00						2,970.00
580000		340.00							340.00
928000							7,100.00		7,100.00
930200	34,600.00					17,425.00			52,025.00
Grand Total	34,600.00	340.00	2,970.00	-	-	17,425.00	7,100.00	-	62,435.00 MR-PR-3

Balances with Corrected Recording									
Accounting Year	2015								
Sum of Transaction Amount	Reclassified St CD AA	Reclassified Jurisdiction ED AN	WA	GD AN	OR	AA	ID	ZZ ZZ	Grand Total
Ferc Acct									
500000		2,970.00							2,970.00
580000								340.00	340.00
928000				7,100.00					7,100.00
930200	17,425.00	28,920.00			5,680.00				52,025.00
Grand Total	17,425.00	31,890.00		7,100.00	5,680.00			340.00	62,435.00 MR-PR-3

Net Adjustment									
Accounting Year	2015								
Sum of Transaction Amount	Reclassified St CD AA	Reclassified Jurisdiction ED AN	WA	GD AN	OR	AA	ID	ZZ ZZ	Grand Total
Ferc Acct									
500000	-	2,970.00	(2,970.00)	-	-	-	-	-	-
580000	-	(340.00)	-	-	-	-	-	340.00	-
928000	-	-	-	7,100.00	-	-	(7,100.00)	-	-
930200	(17,175.00)	28,920.00	-	-	5,680.00	(17,425.00)	-	-	-
Grand Total	(17,175.00)	31,550.00	(2,970.00)	7,100.00	5,680.00	(17,425.00)	(7,100.00)	340.00	- MR-PR-1

Prep by: 1st Review: 

Date: 3/10/2016

Mgr. Review: 

2.12-22

Prep by: *[Signature]*
 Mgr. Review: *[Signature]*

Date: 3/10/2016

Ferc Acct	Service	Jur	Accounting Period	Expenditure Organization	Project Number	Accounting Year	Task Number	Transaction Amount	Company	Statind	Reclassified Service	Reclassified Jurisdiction	Flight	Purpose of Flight
930200	GD	AA	201509	Z88	09900311	2015	930200	2,700.00	001	DL	CD	AA	AVA090815	EEL Board and CEO Meetings
930200	GD	AA	201509	Z88	09900311	2015	930200	2,700.00	001	DL	CD	AA	AVA090815	EEL Board and CEO Meetings
930200	GD	AA	201509	Z88	09900311	2015	930200	3,100.00	001	DL	CD	AA	AVA090815	EEL Board and CEO Meetings
930200	GD	AA	201509	Z88	09900311	2015	930200	3,100.00	001	DL	CD	AA	AVA090815	EEL Board and CEO Meetings
930200	GD	AA	201507	Z88	09900311	2015	930200	1,430.00	001	DL	CD	AA	AVA072715	Rating Agency Meetings
930200	GD	AA	201507	Z88	09900311	2015	930200	4,395.00	001	DL	CD	AA	AVA072715	Rating Agency Meetings
930200	GD	AA	201504	Z88	09903691	2015	930200	26,140.00	001	DL	ED	AN	AVA041315	Colstrip Litigation Meeting
500000	ED	WA	201505	Z88	41005004	2015	500000	990.00	001	DL	ED	AN	AVA052015	Colstrip Mine and Plant Tour, Ownership and Operation Meeting
500000	ED	WA	201505	Z88	41005004	2015	500000	990.00	001	DL	ED	AN	AVA052015	Colstrip Mine and Plant Tour, Ownership and Operation Meeting
500000	ED	WA	201505	Z88	41005004	2015	500000	990.00	001	DL	ED	AN	AVA052015	Colstrip Mine and Plant Tour, Ownership and Operation Meeting
930200	GD	AA	201504	Z88	09902800	2015	930200	1,330.00	001	DL	GD	OR	AVA042015	East Medford Reinforcement Project, Melford Construction Tech Interviews
928000	GD	ID	201509	Z88	03800545	2015	928000	7,100.00	001	DL	GD	AN	AVA093015	Washington and Idaho Semi-Annual natural gas update meetings
580000	ED	AN	201507	Z88	09800165	2015	580000	340.00	001	DL	ZZ	ZZ	AVA071615	Commissioner Mack Redford's Celebration of Life
930200	GD	AA	201510	Z88	09903691	2015	930200	4,350.00	001	DL	GD	OR	AVA102315	5th Annual CUB Policy Conference
930200	GD	AA	201512	Z88	09903691	2015	930200	2,780.00	001	DL	ED	AN	AVA113015	Colstrip Litigation - Oral Arguments
								62,435.00						

Accounting Yr 2015

Sum of Trans	Service	Jur	CD	ED	AN	WA	GD	AA	ID	Grand Total
Ferc Acct	AA									
500000						2,970.00				2,970.00
580000										340.00
928000										7,100.00
930200										52,025.00
Grand Total										62,435.00

Accounting Yr 2015

Sum of Trans	Reclassified Se	Reclassified Jurisdiction	CD	ED	AN	GD	OR	ZZ	Grand Total
Ferc Acct	AA								
500000									2,970.00
580000									340.00
928000									7,100.00
930200									52,025.00
Grand Total									62,435.00

<u>Accounting Period</u>	<u>Journal Name</u>	<u>Ferc Acct</u>	<u>GI Transaction Id</u>	<u>Service ED</u>
201506	403-EARNINGS TEST ACCRUAL 201506 DJ USD	449100	3518193.4	WA 560,000
201509	403-EARNINGS TEST ACCRUAL 201509 DJ USD	449100	3814196.8	940,000
201512	403-EARNINGS TEST ACCRUAL 201512 DJ USD	449100	4070202.4	577,490
	Manual entries for 201512 entered on 2-1	449100	4095212.1	(1,128,470)
	NSJ031 - Earnings Test Accrual 201512 NS	449100	4056193.8	2,473,454
ACCURED AT 12/31/2015				3,422,474
201603	403-EARNINGS TEST ACCRUAL 201603 DJ USD	449100	4327193.7	(1,274,000)
FINAL 2015 EARNINGS TEST ACCRUAL				2,148,474
201605	Revision to December Results of Operations requires additional adjustment to 2015 Earnings Test Accrual to be recorded in May 2016	May Adjustment to 449100 Actual 2015 Earnings Sharing		(1,098,599) 1,049,875
	Provision for Rate Refund in December Results Actual Provision for Rate Refund for 2015			\$000's (3,422) (1,050)
	Miscellaneous Restating Adjustment to "Other Revenue"			2,372

2.12-23
Revised

2-13

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED December 31, 2015
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate WA Power Cost Defer
	Adjustment Number	2.13
	Workpaper Reference	E-EWPC
	REVENUES	
1	Total General Business	\$14,035 ✓
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	14,035
5	Other Revenue	-
6	Total Electric Revenue	14,035
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	120 ✓
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	120
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	540 ✓
16	Total Distribution	540
17	Customer Accounting	95 ✓
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	28 ✓
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	28
24	Total Electric Expenses	783
25	OPERATING INCOME BEFORE FIT	13,252
	FEDERAL INCOME TAX	
26	Current Accrual	4,680 ✓
27	Debt Interest	-
28	Deferred Income Taxes	(42) ✓
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$8,614
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

gma

2.13-01

Adjustment No: _____

Workpaper Ref: _____

Avista Corporation
Eliminate Washington ERM/REC
12 Months Ended December 31, 2015

NET ERM/REC Adjustment			
<u>Adjustment (\$000)</u>	<u>Add Back Revenue</u>	<u>Remove Deferral & Amort.</u>	<u>Total Adjustment</u>
Revenue	14,035	-	14,035 ✓
	-	-	-
Account 557	-	120	120 ✓
Excise tax	540	-	540 ✓
Uncollectibles	95	-	95 ✓
Other (commission fees)	28	-	28 ✓
Total expenses	663	120	783
Net income before income taxes	13,372	(120)	13,252
FIT 0.35	4,680 ✓	(42) ✓	4,638
Net income	8,692	(78)	8,614 ✓
			check
			ERM 7,345
			REC 1,268
			TOTAL 8,613

Prep By: _____

Mgr. Review: _____

Date: Jma

2-13-02

Adjustment No: _____

Workpaper Ref: _____

Avista Corporation
Eliminate Washington ERM/REC
12 Months Ended December 31, 2015

ERM					
		Rebate	557.290	557.280	410.1
	RCF in effect	Revenue	Amortization	Deferrals	DFIT
Jan-15	0.954989	(865,398)	(826,446)	-	298,080
Feb-15	0.954989	(852,819)	(814,433)	1,711,043	(313,814)
Mar-15	0.954989	(710,400)	(678,424)	4,660,509	(1,393,730)
Apr-15	0.954989	(628,404)	(600,119)	2,089,823	(521,396)
May-15	0.954989	(608,088)	(580,717)	(573,695)	404,044
Jun-15	0.954989	(630,627)	(602,242)	(2,006,075)	912,911
Jul-15	0.954989	(716,281)	(684,040)	(1,874,616)	895,530
Aug-15	0.954989	(756,522)	(722,470)	385,974	117,774
Sep-15	0.954989	(678,673)	(648,125)	1,083,109	(152,244)
Oct-15	0.954989	(581,998)	(555,802)	1,177,434	(217,571)
Nov-15	0.954989	(626,970)	(598,749)	2,977,000	(832,388)
Dec-15	0.954989	(764,306)	(729,904)	1,689,827	(335,973)
Total		(8,420,486)	(8,041,471)	11,320,333	(1,138,777)

Revenue Related Expenses - GRC

Excise Tax	0.038473	(323,961)
Uncollect.	0.006739	(56,746)
Commission Fee	0.002000	(16,841)
Total	0.047212	(397,548)

Account 557 as Recorded

	ERM	Adjust	Total	
Deferrals	✓ 11,320,333	-	11,320,333	Debit
Amortizations	✓ (8,041,471)	-	(8,041,471)	Credit
Net	3,278,862	-	3,278,862	Credit

Account 410.10 ✓ (1,138,777) - (1,138,777) Debit

ERM Adjustment

	Add Back Revenue	Remove Deferral & Amort.	Total Adjustment
Adjustment (\$000)			
Revenue	8,420✓		8,420
Account 557		(3,279)	(3,279)
Excise tax	324		324
Uncollectibles	57		57
Other (commission fees)	17		17
Total expenses	398	(3,279)	(2,881)
Net income before income taxes	8,022	3,279	11,301
FIT	0.35 2,808	1,148	3,956
Net income	5,214	2,131	7,345

Prep By: _____

Mgr. Review: _____

Date: _____

2.13-03
Adjustment No: 2.13

Workpaper Ref: _____

Avista Corporation
Eliminate Washington REC
12 Months Ended December 31, 2015

	REC			
	<u>Rebate</u>	<u>557.324</u>	<u>557.322</u>	<u>410.1</u>
	<u>Revenue</u>	<u>Amortization</u>	<u>Deferrals</u>	<u>DFIT</u>
Jan-15	(170,335)	(162,668)	120,151	14,881
Feb-15	(618,285)	(590,455)	104,324	170,146
Mar-15	(521,424)	(497,954)	167,220	115,757
Apr-15	(450,667)	(430,382)	285,930	50,558
May-15	(439,442)	(419,662)	173,205	86,260
Jun-15	(454,668)	(434,203)	116,049	111,354
Jul-15	(503,338)	(480,682)	93,342	135,569
Aug-15	(558,305)	(533,175)	176,946	124,680
Sep-15	(487,237)	(465,306)	159,025	107,198
Oct-15	(420,662)	(401,728)	141,573	91,054
Nov-15	(448,620)	(428,427)	185,673	84,964
Dec-15	(541,898)	(517,507)	239,558	97,282
Total	(5,614,881)	(5,362,149)	1,962,996	1,189,703

Revenue Related Expenses

Excise Tax	0.038562	(216,521)	
Uncollect.	0.004449	(24,981)	
Commission Fee	0.002000	(11,230)	
Total	0.045011	(252,732)	\$0.95499

Account 557 as Recorded

	<u>REC</u>	<u>Adjust</u>	<u>Total</u>	
Deferrals	1,962,996	-	1,962,996	Debit
Amortizations	(5,362,149)	-	(5,362,149)	Credit
Net	(3,399,153)	-	(3,399,153)	Credit

Account 410.10	1,189,703	-	1,189,703	Debit
----------------	-----------	---	-----------	-------

REC Adjustment

	<u>Add Back</u>	<u>Remove</u>	<u>Total</u>
<u>Adjustment (\$000)</u>	<u>Revenue</u>	<u>Deferral & Amort.</u>	<u>Adjustment</u>
Revenue	5,615		5,615
Account 557		3,399	3,399
Excise tax	217		217
Uncollectibles	25		25
Other (commission fees)	11		11
Total expenses	253	3,399	3,652
Net income before income taxes	5,362	(3,399)	1,963
FIT 0.35	1,877	(1,190)	687
Net income	3,485	(2,209)	1,276

Prep By: A/3

Mgr. Review: jma

Date: _____

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED December 31, 2015
(000'S OF DOLLARS)

2.14

Line No.	DESCRIPTION	Nez Perce Settlement Adjustment
	Adjustment Number	2.14
	Workpaper Reference	E-NPS
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	(5) ✓
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(5)
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(5)
25	OPERATING INCOME BEFORE FIT	5
	FEDERAL INCOME TAX	
26	Current Accrual	2
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$3
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Smc

2.14-01

**AVISTA UTILITIES
NEZ PERCE SETTLEMENT ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2015
ELECTRIC**

		SYS - ELEC	Wash	Idaho
Note 1 - Prod/Trans Ratio (Results Report E-ALL-12A)		100.000%	65.630%	34.370%
Agreement Period is 45 years				
Washington	Allocated Annual Payments	783,828	\$514,426	
	Less: Insurance Proceeds		<u>-\$22,008</u>	
			\$492,418	
Idaho	Allocated Annual Payments	\$872,500		\$303,717
	Less: Insurance Proceeds			<u>-\$13,368</u>
				\$290,349
Directly Assigned	Account 557200 Recorded Amounts (Results Report E-557-12A)	\$818,702	\$497,498	\$321,204
	Adjustment to Account 557	<u>-\$35,935</u>	<u>-5,080</u>	<u>-30,855</u>
	Federal Income Tax	-35% 12,577	1,778	10,799
	Net Expense Adjustment	<u>-23,358</u>	<u>-3,302</u>	<u>-20,056</u>
Per Washington Docket No. UE-991606	1/31/2000 - 1/31/2043 Annual Payments Total Annual Payments	835,498		
	Annual Payments Direct Idaho	51,670		
	Annual Payments Allocated Electric	<u>783,828</u>		
Per Idaho Case No. WWP-E-98-11	Lump Sum Payment 1/31/99	2,500,000		
	1/31/2000 - 1/31/2043 Annual Payments	<u>835,498</u>		
	Total Payments over 45 Years	39,261,912		
	Levelized Amortization	872,500		
Expense Per G/L:			62.18%	37.82%
	Payment (directly assigned using original PT ratio)	835,498	519,506	315,992
	Amortization of \$2.5 M Initial Pymt	18,580		18,580
	Amortization of Insurance Proceeds	<u>(35,376)</u>	<u>(22,008)</u>	<u>(13,368)</u>
	Net Expense	<u>818,702</u>	<u>497,498</u>	<u>321,204</u>

2/24/15
Jma

2.14-02

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES		E-557-12A
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

***** SYSTEM ***** WASHINGTON ***** IDAHO *****									
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Total
1	557000	Other Expenses	0	5,948,115	5,948,115	0	3,903,748	3,903,748	2,044,367
1	557010	Other Power Supply Expense - Financial	0	44,369,572	44,369,572	0	29,119,750	29,119,750	15,249,822
1	557150	Fuel - Economic Dispatch	0	(26,828,339)	(26,828,339)	0	(17,607,439)	(17,607,439)	(9,220,900)
1	557160	Power Supply Expense - Miscellaneous	(4,732,562)	1,614	(4,730,948)	(2,885,763)	1,059	(2,884,704)	(1,846,244)
99	557161	Unbilled Add-Ons	(265,963)	0	(265,963)	229,734	0	229,734	(495,697)
1	557170	Broker Fees - Power	0	438,071	438,071	0	287,506	287,506	150,565
1	557171	REC Broker Fees	45,938	34,913	80,851	45,938	22,913	68,851	12,000
1	557172	Trade Reporting	0	5,928	5,928	0	3,891	3,891	2,037
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204
99	557280	Washington ERM Deferred	11,320,333	0	11,320,333	11,320,333	0	11,320,333	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(8,041,471)	0	(8,041,471)	(8,041,471)	0	(8,041,471)	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,962,996	0	1,962,996	1,962,996	0	1,962,996	0
99	557324	Def Power Supply Exp-REC Amort	(5,362,149)	0	(5,362,149)	(5,362,149)	0	(5,362,149)	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,971,630	0	1,971,630	0	0	1,971,630	1,971,630
99	557390	Idaho PCA Amortization	5,785,695	0	5,785,695	0	0	5,785,695	5,785,695
1	557395	Optional Renewable Power Expense Offset	0	681	681	0	447	447	234
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,203,124	2,203,124	0	1,445,910	1,445,910	757,214
1	557711	Turbine Gas Bookout Offset	0	(2,203,124)	(2,203,124)	0	(1,445,910)	(1,445,910)	(757,214)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	57,022,714	57,022,714	0	37,424,007	37,424,007	19,598,707
TOTAL ACCOUNT 557			3,503,149	80,993,269	84,496,418	(2,232,884)	53,155,882	50,922,998	33,573,420

ALLOCATION RATIOS:

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

2.15

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED December 31, 2015
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Debt Interest 2.15 E-RDI
	Adjustment Number	2.15
	Workpaper Reference	E-RDI
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
26	Current Accrual	173 ✓
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$173)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Jma

2.15-01

AVISTA UTILITIES
Restate Debt Interest
Washington - Electric
TWELVE MONTHS ENDED December 31, 2015
(000's)

Restate Debt Interest				Reconciliation FIT Expense
2.15				Line No. 27
Adjustment ROO	All other Adjustments	TOTAL		Adjustments
1.00 Results of Operations	1,338,901	1,338,901		173
1.01 Deferred FIT Rate Base	(10,283)	(10,283)		97
1.02 Deferred Debits and Credits	206	206		(2)
1.03 Working Capital	9,982	9,982		(94)
2.01 Eliminate B & O Taxes	-	-		-
2.02 Restate Property Tax	-	-		-
2.03 Uncollectible Expense	-	-		-
2.04 Regulatory Expense	-	-		-
2.05 Injuries and Damages	-	-		-
2.06 FIT/DFIT Expense	-	-		-
2.07 Office Space Charges to Non-Utility	-	-		-
2.08 Restate Excise Taxes	-	-		-
2.09 Net Gains / Losses	-	-		-
2.10 Weather Normalization	-	-		-
2.11 Eliminate Adder Schedules	-	-		-
2.12 Miscellaneous Restating	-	-		-
2.13 Eliminate WA Power Cost Defer	-	-		-
2.14 Nez Perce Settlement Adjustment	-	-		-
2.15 Restate Debt Interest	-	-		-
2.16 CB Power Supply	-	-		-
Totals	1,338,901	(95)	1,338,806	
Weighted Average Cost of Debt	✓ 2.690%	2.690%		
Restated Debt Interest	✓ 36,016	(3)	36,014	174
Interest Per Results (E-FIT-12A)	✓ 36,512		36,512	
Increase (Decrease) in Interest Expense	(496)	(3)	(498)	
FIT Rate	0.35	0.35		
Increase (Decrease) in FIT	✓ 173	1	174	174
	2.15 Adjustment			

AVISTA UTILITIES			
Actual Cost of Capital AMA 12/31/2015			
Washington - Electric System			
Cap Structure			
Component	Capital Structure	Cost	Weighted Cost
Total Debt	50.61%	5.316%	2.69% WA wtd debt
Common	49.39%	9.80%	4.84%
Total	<u>100.00%</u>		<u>7.53%</u>

2.690% ✓

2.15-03

RESULTS OF OPERATIONS		Report ID:
ELECTRIC FEDERAL INCOME TAXES		E-FIT-12A
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		
Ref/Basis	Description	

AVISTA UTILITIES

	System	Washington	Idaho
E-OPS	1,006,140,063	674,643,971	331,496,092
E-OPS	617,386,549	405,239,659	212,146,890
E-OPS	103,000,355	72,045,889	30,954,466
E-OTX	73,408,557	58,622,956	14,785,601
	212,344,602	138,735,467	73,609,135
E-INT	54,928,820	36,511,830	18,416,990
E-OPS	0	(141,516)	141,516
E-SCM	(124,682,254)	(82,193,476)	(42,488,778)
	32,733,528	20,171,677	12,561,851
	35.00%	35.00%	35.00%
	11,456,735	7,060,087	4,396,648
	(154,304)	(101,270)	(53,034)
	0	0	0
	11,302,431	6,958,817	4,343,614
E-DTE	44,638,240	29,533,536	15,104,704
1	(195,528)	(128,325)	(67,203)
	55,745,143	36,364,028	19,381,115

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED December 31, 2015
(000'S OF DOLLARS)

Line No.	DESCRIPTION	CB Power Supply
	Adjustment Number	2.16
	Workpaper Reference	E-CBPS
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	(37,991)
4	Total Sales of Electricity	(37,991)
5	Other Revenue	(58,663)
6	Total Electric Revenue	(96,654)
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	(47,751)
8	Purchased Power	(28,228)
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(75,979)
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(75,979)
25	OPERATING INCOME BEFORE FIT	(20,675)
	FEDERAL INCOME TAX	-
26	Current Accrual	(7,236)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$13,439)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

2.16-01

Avista Corporation
WA Power Supply Adjustment
Commission Basis Weather Normalized - December 31, 2015

	Power Supply Adjustment	Less Idaho Direct Clearwater Paper Adjustment (1) (2)	System Net Power Supply Adjustment	P/T Ratio Revised Total Washington Adjustment	Total Idaho Adjustment
P/T Allocation Percentages				65.63%	34.37%
447 Sales for Resale	-\$57,887		-\$57,887	-\$37,991	-\$19,896
453 Sales of Water and Water Power	0		\$0	0	0
454 Misc Rents	0		0	0	0
456 Other Electric Revenue	-89,235		-89,235	-58,565	-30,670
456 Other Electric Revenue - Direct WA	-98	98	0	-98	0
Total Revenue	<u>-147,219</u>	<u>98</u>	<u>-147,121</u>	<u>-96,654</u>	<u>-50,566</u>
501 Thermal Fuel Expense	-384		-\$384	-252	-132
546 Other Power Gen Supvsn & Eng	0		\$0	0	0
547 Other Fuel Expense	-2,013		-\$2,013	-1,321	-692
536 Water for Power	0		\$0	0	0
555 Purchased Power	-43,011	0	-\$43,011	-28,228	-14,783
549 Misc Other Gen Expense	0		\$0	0	0
550 Rents	0		\$0	0	0
556 System Control & Dispatch	0		\$0	0	0
557 Other Expenses	-68,695		-\$68,695	-45,084	-23,610
557 Other Expenses - Direct WA	-717	717	\$0	-717	0
565 Trans. of Elec. by Others	-572		-\$572	-376	-197
Total Expense	<u>-115,393</u>	<u>717</u>	<u>-114,675</u>	<u>-75,979</u>	<u>-39,414</u>
Net Income Before Income Taxes	-31,827	-619	-32,446	-20,675	-11,152
Idaho State Income Tax	1.1420%				-127
Net Income before FIT				-20,675	-11,024
Federal Income Tax	35%			-7,236	-3,858
Net Income				-\$13,439	-\$7,166

(1) The 10-Year contract with Clearwater Paper cogeneration ended June 2013. Customer now generates into own load. Previously purchase was directly assigned to Idaho.

(2) EIA Rec Purchases are direct assigned to WA

If in the future it was determined necessary to normalize the Clearwater Paper cogeneration amount, any adjustment would be directly assigned to Idaho.

2.16-02

Avista Corp.
Power Supply Pro forma - Washington Jurisdiction
System Numbers - 2015 Actual and 2015 Normalized

Line No.		2015 Actuals	Adjustment	2015 Normalized
	<u>555 PURCHASED POWER</u>			
1	Modeled ST Market Purchases	\$0	\$0	
2	Actual ST Market Purchases	78,971	-78,971	
3	Actual ST Purchases - Financial M-to-M	0	0	
4	Rocky Reach/Rock Island Purchase	13,647	-13,647	
5	Wells - Avista Share	1,795	-1,795	
6	Wells - Colville Tribe's Share	1,150	-1,150	
7	Priest Rapids Project	7,411	-7,411	
8	Douglas Settlement	1,123	-1,123	
9	Lancaster Capacity Payment	22,889	-22,889	
10	Lancaster Variable O&M Payments	3,105	-3,105	
11	WNP-3	14,161	-14,161	
12	Deer Lake-IP&L	6	-6	
13	Small Power	1,232	-1,232	
14	Stimson	1,367	-1,367	
15	Spokane-Upriver	2,294	-2,294	
16	Spokane Waste-to-Energy	5,003	-5,003	
17	Non-Monetary	139	-139	
18	Ancillary Services	1,635	-1,635	
19	Palouse Wind	16,760	-16,760	
	Authorized Purchased Power	0	129,677	129,677
20	Total Account 555	172,688	-43,011	129,677
		172,688		
	<u>557 OTHER EXPENSES</u>			
21	Broker Commission Fees	438	638	1,076
22	WA EIA REC Purchase - 100% WA Allocation	578	147	725
23	REC Expenses (offset to REC Revenue)	81	-81	0
	Weather Adjusted Retail Load Adjustment (100% WA Alloc)	0	-864	-864
24	Spokane Energy Capacity Payment Adjustment	-5,313	5,313	0
25	Rathdrum Solar, Buck-a-Block	1	-1	0
26	Natural Gas Fuel Purchases	74,564	-74,564	0
27	Total Account 557	70,349	-69,412	937
	<u>501 THERMAL FUEL EXPENSE</u>			
28	Kettle Falls - Wood Fuel	6,332	-6,332	0
29	Kettle Falls - Start-up Gas	15	-15	0
30	Colstrip - Coal	22,470	-22,470	0
	Colstrip - Oil	196	-196	0
31	Authorized Thermal Fuel Expense	0	28,629	28,629
32	Total Account 501	29,013	-384	28,629
	<u>547 OTHER FUEL EXPENSE</u>			
33	Coyote Springs Gas	42,469	-42,469	0
34	Coyote Springs 2 Gas Transportation	6,131	-6,131	0
35	Lancaster Gas	34,920	-34,920	0
36	Lancaster Gas Transportation	5,313	-5,313	0
37	Actual Financial Gas Transactions M-to-M	0	0	0
38	Actual Physical Gas Transactions M-to-M	0	0	0
39	Gas Transport Optimization	0	0	0
40	Gas Transportation for BP, NE and KFCT	55	-55	0
41	Rathdrum Gas	1,994	-1,994	0
42	Northeast CT Gas	49	-49	0
43	Boulder Park Gas	684	-684	0
	Kettle Falls CT Gas	163	-163	0
44	Authorized Other Fuel Expense	0	89,765	89,765
45	Total Account 547	91,778	-2,013	89,765
		166,342		

2.16-03

Avista Corp.
Power Supply Pro forma - Washington Jurisdiction
System Numbers - 2015 Actual and 2015 Normalized

Line No.		2015 Actuals	Adjustment	2015 Normalized
	<u>565 TRANSMISSION OF ELECTRICITY BY OTHERS</u>			
46	WNP-3	901	-901	0
47	Short-term Transmission Purchases	149	-149	0
48	BPA PTP for Colstrip, Coyote & Lancaster	12,158	-12,158	0
49	BPA Townsend-Garrison Wheeling	1,498	-1,498	0
50	Avista on BPA - Borderline	1,378	-1,378	0
51	Kootenai for Worley	45	-45	0
52	Sagle-Northern Lights	135	-135	0
53	Northwestern for Colstrip	483	-483	0
54	PGE Firm Wheeling	643	-643	0
	Authorized Transmission of Electricity By Others	0	16,818	16,818
55	Total Account 565	17,390	-572	16,818
	<u>536 WATER FOR POWER</u>			
56	Headwater Benefits Payments	1,038	0	1,038
57	TOTAL EXPENSE	382,256	-115,393	266,863
	<u>447 SALES FOR RESALE</u>			
58	Modeled Short-Term Market Sales	104,733	-104,733	0
59	Actual ST Market Sales - Physical	0	0	0
60	Actual ST Market Sales - Financial M-to-M	0	0	0
61	PGE Capacity Sale	13,861	-13,861	0
62	Nichols Pumping Sale	1,148	-1,148	0
63	Sovereign/Kaiser DES	149	-149	0
64	Pend Oreille DES & Spinning	538	-538	0
65	Energy America	11,253	-11,253	0
66	Intracompany Generation	1,635	-1,635	0
	Authorized Sales for Resale	0	75,430	75,430
67	Total Account 447	133,317	-57,887	75,430
	<u>456 OTHER ELECTRIC REVENUE</u>			
68	Non-WA EIA REC Sales	2,956	-2,956	0
69	WA EIA REC Sales (100% WA Allocation)	98	-98	0
70	Gas Not Consumed Sales Revenue	85,056	-85,056	0
	Authorized Transmission Revenue	17,238	-1,223	16,015
71	Total Account 456	105,348	-89,333	16,015
	<u>453 SALES OF WATER AND WATER POWER</u>			
72	Upstream Storage Revenue	407	0	407
73	TOTAL REVENUE	239,072	-147,219	91,853
74	TOTAL NET EXPENSE	143,184	31,827	175,010

Attachment to UE '40188 ORDERS (Final O:)

2.16-04

Avista Corp
Pro forma January 2015 - December 2015
ERM Authorized Expense and Retail Sales
Adjusted to Reflect 2015 System Loads (1)

Reflects November Power Supply updates.

ERM Authorized Power Supply Expense - System Numbers (2)

	Total	January	February	March	April	May	June	July	August	September	October	November	December
Account 555 - Purchased Power	\$129,676,714	\$14,241,308	\$12,816,216	\$12,684,102	\$10,157,992	\$9,801,839	\$8,966,511	\$9,032,312	\$10,449,135	\$9,227,612	\$8,950,494	\$12,731,418	\$12,617,776
Account 501 - Thermal Fuel	\$28,628,127	\$2,683,532	\$2,484,671	\$2,578,707	\$2,068,252	\$1,865,745	\$1,511,381	\$2,254,578	\$2,621,357	\$2,672,938	\$2,757,933	\$2,649,850	\$2,700,185
Account 547 - Natural Gas Fuel	\$88,784,664	\$10,133,311	\$9,419,650	\$9,305,476	\$5,867,735	\$3,112,735	\$2,595,918	\$5,623,100	\$7,743,935	\$8,219,145	\$8,834,778	\$9,035,104	\$8,873,776
Account 447 - Sale for Resale	\$75,430,452	\$5,355,864	\$7,028,454	\$8,167,265	\$8,655,059	\$9,111,902	\$8,399,009	\$5,130,821	\$3,284,320	\$4,661,364	\$4,875,558	\$5,000,154	\$4,742,812
Power Supply Expense (3)	\$172,640,053	\$21,652,287	\$17,694,083	\$16,400,990	\$9,438,880	\$4,468,417	\$4,684,802	\$11,779,369	\$17,530,106	\$14,458,328	\$15,667,649	\$18,416,218	\$20,448,924
Transmission Expense	\$16,817,737	\$1,447,542	\$1,429,504	\$1,405,324	\$1,394,208	\$1,365,074	\$1,353,383	\$1,377,511	\$1,429,273	\$1,414,185	\$1,374,889	\$1,403,813	\$1,423,031
Transmission Revenue	\$18,015,349	\$1,304,329	\$1,105,921	\$1,123,977	\$1,154,782	\$1,377,232	\$1,552,357	\$1,659,835	\$1,502,892	\$1,308,364	\$1,460,291	\$1,241,938	\$1,225,427
Broker Fees	\$1,076,000	\$89,667	\$89,667	\$89,667	\$89,667	\$89,667	\$89,667	\$89,667	\$89,667	\$89,667	\$89,667	\$89,667	\$89,667
Total (6)	\$174,518,441	\$21,885,186	\$18,107,332	\$16,772,004	\$9,767,972	\$4,545,924	\$4,575,493	\$11,586,711	\$17,546,153	\$14,655,815	\$15,671,913	\$18,667,781	\$20,736,195

ERM Authorized Power Supply Expense - 100% Washington Allocation

Washington EIA REC Purchase	\$725,000	\$181,250
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ERM Authorized Washington Retail Sales

	Total	January	February	March	April	May	June	July	August	September	October	November	December
2015 Total Retail Sales, MWh (4)	5,698,806	545,205	498,034	487,551	422,246	421,862	420,901	464,392	489,783	426,967	452,424	480,319	570,023
Retail Revenue Credit Rate	\$20.12 /MWh												

- (1) The November 2014 power supply update is based on 2015 system loads.
- (2) Multiply system numbers by 65.19% to determine Washington share.
- (3) Power Supply Expense has been adjusted to reflect 2015 system loads.
- (4) Reflects 2015 billing determinants used to set rates.
- (5) The November 2014 update of net power supply costs will be compared to the Total of \$167,877,570 to determine the increase or decrease to the \$7.0 million base revenue increase effective January 1, 2015. The November 2014 updated net power supply costs have been reduced by \$500,000 (System) Staff adjustment, and increased by the \$725,000 (Washington share) REC expenses excluded from the REC rebate calculation.

	System	WA Share
Power Cost Total in Stipulation	\$167,877,570	\$108,439,398
Updated System Power Cost	\$174,518,441	\$113,788,572
Direct WA EIA REC Purchase	\$725,000	
Total Updated WA Power Cost		\$114,483,572
Change in WA Power Cost		\$5,054,184
FIT		\$1,768,984
NOI Requirement		\$3,285,220
Conversion Factor		0.62049
Power Supply Update Revenue Requirement		\$5,294,587

2015	Total	January	February	March	April	May	June	July	August	September	October	November	December
ID Com Sched 11	-3,653,972	479,305	1,628,064	1,424,751	134,154	-106,296	-4,412,044	-3,052,758	-2,279,666	612,728	1,206,212	-58,400	769,978
No of Cust	15,477	15,386	15,573	15,508	15,420	15,394	15,394	15,432	15,513	15,487	15,507	15,256	15,851
Usage/DDH	0.528	0.528	0.528	0.528	0.348	0.348	0.348	0.000	0.000	0.000	0.348	0.348	0.528
Usage/DDC	0.000	0.000	0.000	0.000	3.661	3.661	1.884	1.884	1.884	1.884	3.661	3.661	0.000
ID Ind Sched 11	31,472	5,311	19,445	16,959	1,585	10,081	-18,844	-15,752	-11,792	3,150	13,402	-697	8,624
No of Cust	130	121	132	131	131	131	130	130	131	130	130	131	126
Usage/DDH	0.744	0.744	0.744	0.744	0.484	0.484	0.484	0.000	0.000	0.000	0.484	0.484	0.744
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.000	1.154	1.154	1.154	1.154	0.000	0.000	0.000
ID Res Sched 21	51,997	16,526	52,540	46,172	3,778	20,751	-64,416	-48,048	-35,692	9,610	27,799	-1,436	24,413
No of Cust	19	19	18	18	22	19	19	19	19	19	19	19	18
Usage/DDH	14,742	14,742	14,742	14,742	6,869	6,869	6,869	0.000	0.000	0.000	6,869	6,869	14,742
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.000	24,084	24,084	24,084	24,084	0.000	0.000	0.000
ID Com Sched 21	-4,523,040	221,880	746,732	664,290	0	0	-3,367,814	-2,049,807	-1,498,476	409,578	0	0	350,577
No of Cust	1,062	1,054	1,057	1,070	1,065	1,060	1,065	1,068	1,051	1,067	1,060	1,062	1,068
Usage/DDH	3.568	3.568	3.568	3.568	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	3.568
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.000	18,279	18,279	18,279	18,279	0.000	0.000	0.000
ID Ind Sched 21	931,472	41,802	155,390	130,865	26,755	167,694	120,931	0	0	0	231,254	-10,407	67,188
No of Cust	68	65	72	69	69	68	69	67	70	70	70	61	67
Usage/DDH	10,900	10,900	10,900	10,900	15,510	15,510	15,510	0.000	0.000	0.000	15,510	15,510	10,900
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Electric Adjustment	40,444,507	12,554,733	42,205,811	36,984,876	3,601,397	21,907,744	-57,149,544	-44,674,399	-33,150,123	8,958,345	30,969,749	-1,592,851	19,828,769
WA subtotal	22,758,919	8,201,346	27,569,451	24,119,111	2,317,812	14,707,193	-39,306,358	-30,300,597	-22,489,045	6,074,698	19,922,880	-1,026,774	12,969,202
ID subtotal	17,685,588	4,353,387	14,636,360	12,865,765	1,283,585	7,200,551	-17,843,186	-14,373,802	-10,661,078	2,883,647	11,046,869	-566,077	6,859,567
Summarize by Schedule													
WA Sch 1	33,119,705	7,201,206	24,169,793	21,155,263	2,170,119	13,768,500	-28,492,935	-23,324,359	-17,297,876	4,681,028	18,662,608	-962,009	11,388,367
WA Sch 11	62,644	672,118	2,286,527	1,978,846	135,359	860,250	-3,867,024	-2,695,282	-2,019,280	544,143	1,155,188	-59,338	1,071,137
WA Sch 21	-10,423,430	328,022	1,113,131	985,002	12,334	78,443	-6,946,399	-4,280,956	-3,171,889	849,527	105,084	-5,427	509,698
ID Sch 1	24,204,299	3,516,104	11,789,577	10,367,428	1,095,221	6,967,623	-9,970,843	-9,067,961	-6,731,841	1,820,528	9,379,756	-485,327	5,524,034
ID Sch 11	-2,979,140	557,075	1,892,121	1,657,010	157,831	44,483	-4,561,044	-3,207,986	-2,395,069	643,931	1,408,060	-68,907	893,355
ID Sch 21	-3,539,571	280,208	954,662	841,327	30,533	188,445	-3,311,299	-2,097,855	-1,534,168	419,188	259,053	-11,843	442,178

22,758,919 x 0.02012 = 457,909 Retail Revenue Adjustment for Weather
 (1,322,023) ERM Retail Revenue Adjustment
 (864,114)

Prep by: _____ 1st Review: _____

Date: 4/27/2016 Mgr. Review: _____

AVISTA UTILITIES**CALCULATION OF CONVERSION FACTOR: WASHINGTON ELECTRIC
TWELVE MONTHS ENDED DECEMBER 31, 2015**

Workpaper Ref. CF WA Elec

Revenue:	1.000000
Expense:	
Uncollectibles (1)	0.006739
Commission Fees (2)	0.002000 ✓
Washington Excise Tax (3)	0.038473 ✓
Total Expense	<u>0.047212</u>
Net Operating Income Before FIT	0.952788
Federal Income Tax @ 35.00%	0.333476
REVENUE CONVERSION FACTOR	<u>0.619312</u>

NOTES:

(1) Calculation of Effective Uncollectibles Rate:

Net Write-Offs *

✓ 3,463,553

Divided by:

Sales to Ultimate Customers **

✓ 513,923,220

EFFECTIVE RATE

0.006739 ✓

* From Uncollectibles Adjustment Workpapers.

** From Results of Operations Report E-OPS-12A

(2) WUTC fees rate per Regulatory Fee Calculation Schedule, Annual Report Year 2014

(3) Calculation of Effective Washington Excise Tax Rate:

Nominal Rate *

0.038734 ✓

Multiplied by

Uncollectibles Factor:

Revenue

1.000000

Less:

Effective Uncol Rate

0.006739

0.993261

EFFECTIVE RATE

0.038473

* From Combined Excise Tax Return.