

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended November 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	156,700,484	104,168,370	52,532,114
	Adjustments			
	Adjusted Net Operating Income (Loss)	156,700,484	104,168,370	52,532,114
E-APL	Electric Net Rate Base	2,009,515,849	1,323,538,289	685,977,560
	<b>RATE OF RETURN</b>	<b>7.798%</b>	<b>7.870%</b>	<b>7.658%</b>

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended November 30, 2015  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2014 thru 12-31-2014	100.000%	64.710%	35.290%
2	Input	Number of Customers - AMA Percent	12-01-2014 thru 11-30-2015	373,217 100.000%	245,118 65.677%	128,099 34.323%
3	E-OPS	Direct Distribution Operating Expense Percent	12-01-2014 thru 11-30-2015	23,878,993 100.000%	15,792,913 66.137%	8,086,080 33.863%
	Input	Jurisdictional 4-Factor Ratio	01-01-2014 thru 12-31-2014			
		Direct O & M Accts 500 - 598		20,542,699	13,023,086	7,519,613
		Direct O & M Accts 901 - 935		28,957,984	21,092,227	7,865,757
		Total		49,500,683	34,115,313	15,385,370
		Percentage		100.000%	68.919%	31.081%
		Direct Labor Accts 500 - 598		12,492,299	8,544,371	3,947,928
		Direct Labor Accts 901 - 935		5,857,039	4,662,886	1,194,153
		Total		18,349,338	13,207,257	5,142,081
		Percentage		100.000%	71.977%	28.023%
		Number of Customers		370,194	243,031	127,163
		Percentage		100.000%	65.650%	34.350%
		Net Direct Plant		953,377,268	620,232,581	333,144,687
		Percentage		100.000%	65.056%	34.944%
4		Total Percentages Percent		400.000%	271.602%	128.398%
				100.000%	67.900%	32.100%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended November 30, 2015  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
				Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor	01-01-2014 thru 12-31-2014				
		Direct O & M Accts 500 - 894		71,329,474	60,416,061	7,188,338	3,725,075
		Direct O & M Accts 901 - 935		41,851,885	32,202,921	6,220,526	3,428,438
		Direct O & M Accts 901 - 905 Utility 9 Only		5,113,972	3,569,949	1,544,023	0
		Adjustments		0	0	0	0
		<b>Total</b>		<b>118,295,331</b>	<b>96,188,931</b>	<b>14,952,887</b>	<b>7,153,513</b>
		Percentage		100.000%	81.313%	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
		<b>Total</b>		<b>81,668,934</b>	<b>59,900,674</b>	<b>15,701,526</b>	<b>6,066,734</b>
		Percentage		100.000%	73.346%	19.226%	7.428%
		Number of Customers at		699,916	370,194	231,528	98,194
		Percentage		100.000%	52.892%	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%
		<b>Total Percentages</b>		<b>400.000%</b>	<b>286.187%</b>	<b>79.005%</b>	<b>34.808%</b>
		<b>Average (CD AA)</b>		<b>100.000%</b>	<b>71.547%</b>	<b>19.751%</b>	<b>8.702%</b>

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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
Input		Gas North/Oregon 4-Factor		10,308,779	0	6,790,084	3,518,695
		Direct O & M Accts 500 - 894		9,216,208	0	5,941,535	3,274,673
		Direct O & M Accts 901 - 935		1,544,023	0	1,544,023	0
		Direct O & M Accts 901 - 905 Utility 9 Only					
		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%

RESULTS OF OPERATIONS			Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months Ended November 30, 2015 Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2014 thru 12-31-2014	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 Percentage		601,722	370,194	231,528	0
				100.000%	61.522%	38.478%	0.000%
		Net Direct Plant Percentage		2,563,811,758	2,178,697,585	385,114,173	0
				100.000%	84.979%	15.021%	0.000%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	314.975%	85.025%	0.000%
				100.000%	78.744%	21.256%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	11-01-2014 thru 11-30-2015	947,902,669	617,783,135	330,119,534	
				100.000%	65.174%	34.826%	
11		Book Depreciation Percent	12-01-2014 thru 11-30-2015	93,939,452	60,459,374	33,480,078	
				100.000%	64.360%	35.640%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended November 30, 2015  
 Average of Monthly Averages Basis

Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	11-01-2014 thru 11-30-2015	2,404,791,609 100.000%	1,568,453,104 65.222%	836,338,505 34.778%
13	E-PLT	Net Electric General Plant - AMA Percent	11-01-2014 thru 11-30-2015	207,698,303 100.000%	138,615,093 66.739%	69,083,210 33.261%
14		Net Allocated Schedule M's - AMA Percent	12-01-2014 thru 11-30-2015	-253,069,130 100.000%	-161,898,846 63.974%	-91,170,284 36.026%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	338,568,433	0	338,568,433	228,393,253	0	228,393,253	110,175,180	0	110,175,180
99	442200	Commercial - Firm & Int.	311,963,670	0	311,963,670	220,559,624	0	220,559,624	91,404,046	0	91,404,046
1	442300	Industrial	117,090,615	0	117,090,615	67,118,716	0	67,118,716	49,971,899	0	49,971,899
99	444000	Public Street & Highway Lighting	7,273,180	0	7,273,180	4,930,482	0	4,930,482	2,342,698	0	2,342,698
99	448000	Interdepartmental Revenue	1,185,441	0	1,185,441	922,475	0	922,475	262,966	0	262,966
99	499XXX	Unbilled Revenue	(13,813,346)	0	(13,813,346)	(9,296,122)	0	(9,296,122)	(4,517,224)	0	(4,517,224)
		TOTAL SALES TO ULTIMATE CUSTOMERS	762,267,993	0	762,267,993	512,628,428	0	512,628,428	249,639,565	0	249,639,565
1	447XXX	Sales for Resale	0	132,728,800	132,728,800	0	85,888,806	85,888,806	0	46,839,994	46,839,994
		TOTAL SALES OF ELECTRICITY	762,267,993	132,728,800	894,996,793	512,628,428	85,888,806	598,517,234	249,639,565	46,839,994	296,479,559
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(3,979,199)	0	(3,979,199)	(1,500,000)	0	(1,500,000)	(2,479,199)	0	(2,479,199)
99	451000	Miscellaneous Service Revenue	273,875	0	273,875	168,893	0	168,893	104,982	0	104,982
1	453000	Sales of Water & Water Power	0	411,002	411,002	0	265,959	265,959	0	145,043	145,043
1	454000	Rent from Electric Property	2,528,330	74,956	2,603,286	1,548,717	48,504	1,597,221	979,613	26,452	1,006,065
1	456XXX	Other Electric Revenues	2,783,821	110,521,140	113,304,961	2,732,540	71,518,230	74,250,770	51,281	39,002,910	39,054,191
		TOTAL OTHER OPERATING REVENUE	1,606,827	111,007,098	112,613,925	2,950,150	71,832,693	74,782,843	(1,343,323)	39,174,405	37,831,082
		TOTAL ELECTRIC REVENUE	763,874,820	243,735,898	1,007,610,718	515,578,578	157,721,499	673,300,077	248,296,242	86,014,399	334,310,641

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For Twelve Months Ended November 30, 2015	
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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	6,409	259,728	266,137	6,409	168,070	174,479	0	91,658	91,658
1	501XXX	Fuel	0	30,638,962	30,638,962	0	19,826,472	19,826,472	0	10,812,490	10,812,490
1	502000	Steam Expense	0	4,588,953	4,588,953	0	2,969,511	2,969,511	0	1,619,442	1,619,442
1	505000	Electric Expense	0	1,190,257	1,190,257	0	770,215	770,215	0	420,042	420,042
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,373,151	3,373,151	0	2,182,766	2,182,766	0	1,190,385	1,190,385
1	507000	Rent	0	36,681	36,681	0	23,736	23,736	0	12,945	12,945
		MAINTENANCE									
1	510000	Supervision & Engineering	0	587,757	587,757	0	380,338	380,338	0	207,419	207,419
1	511000	Structures	0	723,443	723,443	0	468,140	468,140	0	255,303	255,303
1	512000	Boiler Plant	0	4,901,414	4,901,414	0	3,171,705	3,171,705	0	1,729,709	1,729,709
1	513000	Electric Plant	0	559,133	559,133	0	361,815	361,815	0	197,318	197,318
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,250,651	1,250,651	0	809,296	809,296	0	441,355	441,355
		TOTAL STEAM POWER GENERATION EXP	6,409	48,110,130	48,116,539	6,409	31,132,064	31,138,473	0	16,978,066	16,978,066
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,169,223	2,169,223	0	1,403,704	1,403,704	0	765,519	765,519
1	536000	Water for Power	0	1,304,453	1,304,453	0	844,112	844,112	0	460,341	460,341
1	537000	Hydraulic Expense	4,257,007	2,795,810	7,052,817	2,755,555	1,809,169	4,564,724	1,501,452	986,641	2,488,093
1	538000	Electric Expense	0	6,486,175	6,486,175	0	4,197,204	4,197,204	0	2,288,971	2,288,971
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	891,018	891,018	0	576,578	576,578	0	314,440	314,440
1	540000	Rent	0	1,366,187	1,366,187	0	884,060	884,060	0	482,127	482,127
1	540100	MT Trust Funds Land Settlement Rents	5,747,601	0	5,747,601	3,727,709	0	3,727,709	2,019,892	0	2,019,892
		MAINTENANCE									
1	541000	Supervision & Engineering	0	1,372,718	1,372,718	0	888,286	888,286	0	484,432	484,432
1	542000	Structures	0	350,846	350,846	0	227,032	227,032	0	123,814	123,814
1	543000	Reservoirs, Dams, & Waterways	0	1,664,444	1,664,444	0	1,077,062	1,077,062	0	587,382	587,382
1	544000	Electric Plant	0	2,922,207	2,922,207	0	1,890,960	1,890,960	0	1,031,247	1,031,247
1	545000	Miscellaneous Hydraulic Plant	0	756,725	756,725	0	489,677	489,677	0	267,048	267,048
		TOTAL HYDRO POWER GENERATION EXP	10,004,608	22,079,806	32,084,414	6,483,264	14,287,844	20,771,108	3,521,344	7,791,962	11,313,306
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	1,118,891	1,118,891	0	724,034	724,034	0	394,857	394,857
1	547XXX	Fuel	0	90,968,874	90,968,874	0	58,865,958	58,865,958	0	32,102,916	32,102,916
1	548000	Generation Expense	0	1,841,266	1,841,266	0	1,191,483	1,191,483	0	649,783	649,783
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	702,022	702,022	0	454,278	454,278	0	247,744	247,744
1	550000	Rent	0	(39,315)	(39,315)	0	(25,441)	(25,441)	0	(13,874)	(13,874)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	791,814	791,814	0	512,383	512,383	0	279,431	279,431
1	552000	Structures	0	114,942	114,942	0	74,379	74,379	0	40,563	40,563
1	553000	Generating & Electric Equipment	2,582	2,015,818	2,018,400	2,582	1,304,436	1,307,018	0	711,382	711,382
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	599,134	599,134	0	387,700	387,700	0	211,434	211,434
		TOTAL OTHER POWER GENERATION EXP	2,582	98,113,446	98,116,028	2,582	63,489,210	63,491,792	0	34,624,236	34,624,236



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For Twelve Months Ended November 30, 2015	
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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		OTHER POWER SUPPLY EXPENSE:									
E-555	555XXX	Purchased Power	0	173,616,868	173,616,868	0	112,347,475	112,347,475	0	61,269,393	61,269,393
1	556000	System Control & Load Dispatching	0	1,106,327	1,106,327	0	715,904	715,904	0	390,423	390,423
E-557	557XXX	Other Expense	2,432,960	86,331,902	88,764,862	(3,335,592)	55,865,373	52,529,781	5,768,552	30,466,529	36,235,081
		TOTAL OTHER POWER SUPPLY EXPENSE	2,432,960	261,055,097	263,488,057	(3,335,592)	168,928,752	165,593,160	5,768,552	92,126,345	97,894,897
		TOTAL PRODUCTION OPERATING EXP	12,446,559	429,358,479	441,805,038	3,156,663	277,837,870	280,994,533	9,289,896	151,520,609	160,810,505
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	2,144,081	2,144,081	0	1,387,435	1,387,435	0	756,646	756,646
1	561000	Load Dispatching	0	2,589,698	2,589,698	0	1,675,794	1,675,794	0	913,904	913,904
1	562000	Station Expense	0	586,189	586,189	0	379,323	379,323	0	206,866	206,866
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	521,196	521,196	0	337,266	337,266	0	183,930	183,930
1	565XXX	Transmission of Electricity by Others	0	17,359,715	17,359,715	0	11,233,472	11,233,472	0	6,126,243	6,126,243
1	566000	Miscellaneous Transmission Expense	0	2,100,981	2,100,981	0	1,359,545	1,359,545	0	741,436	741,436
1	567000	Rent	0	154,686	154,686	0	100,097	100,097	0	54,589	54,589
		MAINTENANCE									
1	568000	Supervision & Engineering	595	796,913	797,508	0	515,682	515,682	595	281,231	281,826
1	569000	Structures	9,290	722,552	731,842	3,397	467,563	470,960	5,893	254,989	260,882
1	570000	Station Equipment	24,135	1,350,704	1,374,839	23,354	874,041	897,395	781	476,663	477,444
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	2,167	1,344,128	1,346,295	321	869,785	870,106	1,846	474,343	476,189
1	572000	Underground Lines	3,046	6,841	9,887	0	4,427	4,427	3,046	2,414	5,460
1	573000	Service Miscellaneous	2,762	96,915	99,677	2,741	62,714	65,455	21	34,201	34,222
		TOTAL TRANSMISSION OPERATING EXP	41,995	29,774,599	29,816,594	29,813	19,267,144	19,296,957	12,182	10,507,455	10,519,637

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AVISTA UTILITIES

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	25,978,007	25,978,007	0	16,810,368	16,810,368	0	9,167,639	9,167,639
E-DEPX		Depreciation Expense-Transmission	0	10,994,982	10,994,982	0	7,114,853	7,114,853	0	3,880,129	3,880,129
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,156,061	1,156,061	0	748,087	748,087	0	407,974	407,974
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(145,536)	0	(145,536)	145,536	0	145,536
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	1,360,000	0	1,360,000	1,360,000	0	1,360,000	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	129,420	140,485	0	70,580	70,580
99	407331	Amortization of BPA Parallel Capacity Support	(937,492)	0	(937,492)	(510,935)	0	(510,935)	(426,557)	0	(426,557)
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,172	21,172	0	11,547	11,547
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	13,718	0	13,718	13,718	0	13,718	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	2,241,506	0	2,241,506	973,692	0	973,692	1,267,814	0	1,267,814
99	407362	Amortization of LIDAR O&M	5,622	0	5,622	5,622	0	5,622	0	0	0
99	407365	Amortization of Wind Generation	288,935	0	288,935	0	0	0	288,935	0	288,935
99	407380	Amortization of Wartsila Generators	153,132	0	153,132	153,132	0	153,132	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	572,092	572,092	0	311,994	311,994
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	266,195	0	266,195	266,195	0	266,195	0	0	0
99	407395	Optional Renewable Power Revenue Offset	227,985	0	227,985	179,475	0	179,475	48,510	0	48,510
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(107,781)	0	(107,781)	0	0	0	(107,781)	0	(107,781)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(9,231,949)	0	(9,231,949)	(6,524,359)	0	(6,524,359)	(2,707,590)	0	(2,707,590)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,211,006)	0	(1,211,006)	0	0	0	(1,211,006)	0	(1,211,006)
99	407462	Amortization of Deferred LIDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(255,262)	0	(255,262)	(255,262)	0	(255,262)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,416)	(8,416)	0	(5,446)	(5,446)	0	(2,970)	(2,970)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	466,954	0	466,954	303,895	0	303,895	163,059	0	163,059
E-OTX		Taxes Other Than FIT--Prod & Trans	0	20,911,681	20,911,681	0	13,531,948	13,531,948	0	7,379,733	7,379,733
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,032,063)	60,149,120	56,117,057	(1,597,059)	38,922,494	37,325,435	(2,435,004)	21,226,626	18,791,622
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	8,456,491	519,282,198	527,738,689	1,589,417	336,027,508	337,616,925	6,867,074	183,254,690	190,121,764

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	1,287,400	2,838,852	4,126,252	922,297	1,877,532	2,799,829	365,103	961,320	1,326,423
3	582000	Station Expense	679,083	100,323	779,406	342,856	66,351	409,207	336,227	33,972	370,199
3	583000	Overhead Line Expense	1,661,788	448,939	2,110,727	1,105,325	296,915	1,402,240	556,463	152,024	708,487
3	584000	Underground Line Expense	1,396,007	0	1,396,007	914,269	0	914,269	481,738	0	481,738
3	584100	Energy Storage Equipment	11,142	0	11,142	11,142	0	11,142	0	0	0
3	585000	Street Light & Signal System Operation Expense	16,049	0	16,049	7,700	0	7,700	8,349	0	8,349
3	586000	Meter Expense	1,884,813	75,635	1,960,448	1,516,441	50,023	1,566,464	368,372	25,612	393,984
3	587000	Customer Installations Expense	502,993	112,166	615,159	273,470	74,183	347,653	229,523	37,983	267,506
3	588000	Miscellaneous Distribution Expense	4,520,565	3,508,874	8,029,439	2,886,879	2,320,664	5,207,543	1,633,686	1,188,210	2,821,896
3	589000	Rent	478	333,790	334,268	278	220,759	221,037	200	113,031	113,231
		MAINTENANCE:									
3	590000	Supervision & Engineering	150,983	1,330,084	1,481,067	104,475	879,678	984,153	46,508	450,406	496,914
3	591000	Structures	370,586	8,157	378,743	226,457	5,395	231,852	144,129	2,762	146,891
3	592000	Station Equipment	899,157	176,501	1,075,658	671,804	116,732	788,536	227,353	59,769	287,122
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	8,314,046	(28,652)	8,285,394	5,315,733	(18,950)	5,296,783	2,998,313	(9,702)	2,988,611
3	594000	Underground Lines	860,765	0	860,765	585,559	0	585,559	275,206	0	275,206
3	595000	Line Transformers	357,140	336,626	693,766	281,827	222,634	504,461	75,313	113,992	189,305
3	596000	Street Light & Signal System Maintenance Exp	656,491	0	656,491	419,122	0	419,122	237,369	0	237,369
3	597000	Meters	23,091	0	23,091	18,659	0	18,659	4,432	0	4,432
3	598000	Miscellaneous Distribution Expense	286,416	169,719	456,135	188,620	112,247	300,867	97,796	57,472	155,268
		TOTAL DISTRIBUTION OPERATING EXP	23,878,993	9,411,014	33,290,007	15,792,913	6,224,163	22,017,076	8,086,080	3,186,851	11,272,931
E-DEPX		Depreciation Expense-Distribution	40,420,800	29,722	40,450,522	25,235,765	19,657	25,255,422	15,185,035	10,065	15,195,100
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	52,000,019	0	52,000,019	44,897,929	0	44,897,929	7,102,090	0	7,102,090
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	92,447,816	29,722	92,477,538	70,160,691	19,657	70,180,348	22,287,125	10,065	22,297,190
		TOTAL DISTRIBUTION EXPENSES	116,326,809	9,440,736	125,767,545	85,953,604	6,243,820	92,197,424	30,373,205	3,196,916	33,570,121

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	352,945	352,945	0	231,804	231,804	0	121,141	121,141
2	902000	Meter Reading Expenses	2,870,038	178,952	3,048,990	2,580,318	117,530	2,697,848	289,720	61,422	351,142
E-903	903XXX	Customer Records & Collection Expenses	1,279,682	7,356,802	8,636,484	820,655	4,831,727	5,652,382	459,027	2,525,075	2,984,102
2	904000	Uncollectible Accounts	0	3,017,154	3,017,154	0	1,981,576	1,981,576	0	1,035,578	1,035,578
2	905000	Misc Customer Accounts	0	242,380	242,380	0	159,188	159,188	0	83,192	83,192
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>4,149,720</b>	<b>11,148,233</b>	<b>15,297,953</b>	<b>3,400,973</b>	<b>7,321,825</b>	<b>10,722,798</b>	<b>748,747</b>	<b>3,826,408</b>	<b>4,575,155</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	24,329,247	451,746	24,780,993	17,858,711	296,693	18,155,404	6,470,536	155,053	6,625,589
2	909000	Advertising	6,055	900,718	906,773	4,973	591,565	596,538	1,082	309,153	310,235
2	910000	Misc Customer Service & Info Exp	0	121,105	121,105	0	79,538	79,538	0	41,567	41,567
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>24,335,302</b>	<b>1,473,569</b>	<b>25,808,871</b>	<b>17,863,684</b>	<b>967,796</b>	<b>18,831,480</b>	<b>6,471,618</b>	<b>505,773</b>	<b>6,977,391</b>
<b>SALES EXPENSES:</b>											
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
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	381,149	28,675,371	29,056,520	249,529	19,470,577	19,720,106	131,620	9,204,794	9,336,414
4	921000	Office Supplies & Expenses	96,685	4,218,539	4,315,224	96,685	2,864,388	2,961,073	0	1,354,151	1,354,151
4	922000	Admin Exp Transferred--Credit	0	(120,588)	(120,588)	0	(81,879)	(81,879)	0	(38,709)	(38,709)
4	923000	Outside Services Employed	107,238	10,215,548	10,322,786	41,237	6,936,357	6,977,594	66,001	3,279,191	3,345,192
4	924000	Property Insurance Premium	0	1,317,230	1,317,230	0	894,399	894,399	0	422,831	422,831
4	925XXX	Injuries and Damages	22,575	3,474,969	3,497,544	22,418	2,359,504	2,381,922	157	1,115,465	1,115,622
4	926XXX	Employee Pensions and Benefits	0	1,998,220	1,998,220	0	1,356,791	1,356,791	0	641,429	641,429
4	927000	Franchise Requirements	3,700	0	3,700	0	0	0	3,700	0	3,700
1	928000	Regulatory Commission Expenses	3,068,457	3,081,596	6,150,053	2,194,516	1,994,101	4,188,617	873,941	1,087,495	1,961,436
4	930000	Miscellaneous General Expenses	137,080	3,505,450	3,642,530	89,906	2,380,201	2,470,107	47,174	1,125,249	1,172,423
4	931000	Rents	8,779	989,728	998,507	4,929	672,025	676,954	3,850	317,703	321,553
4	935000	Maintenance of General Plant	1,013,105	9,603,535	10,616,640	565,167	6,520,800	7,085,967	447,938	3,082,735	3,530,673
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>4,838,768</b>	<b>66,959,598</b>	<b>71,798,366</b>	<b>3,264,387</b>	<b>45,367,264</b>	<b>48,631,651</b>	<b>1,574,381</b>	<b>21,592,334</b>	<b>23,166,715</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,698,688	14,718,204	16,416,892	1,253,326	9,993,661	11,246,987	445,362	4,724,543	5,169,905
E-AMTX		Amortization Expense-General Plant - 303000	0	429,931	429,931	0	291,678	291,678	0	138,253	138,253
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,049,301	12,467,197	13,516,498	1,034,816	8,465,227	9,500,043	14,485	4,001,970	4,016,455
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	23,476	23,476	0	15,941	15,941	0	7,535	7,535
99	407229	Idaho Earnings Test Amortization	(2,435,868)	0	(2,435,868)	0	0	0	(2,435,868)	0	(2,435,868)
99	407468	Project Compass Deferral - ID	(2,419,490)	0	(2,419,490)	0	0	0	(2,419,490)	0	(2,419,490)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(2,107,369)	27,638,808	25,531,439	2,288,142	18,766,507	21,054,649	(4,395,511)	8,872,301	4,476,790
		TOTAL ADMIN & GENERAL EXPENSES	2,731,399	94,598,406	97,329,805	5,552,529	64,133,771	69,686,300	(2,821,130)	30,464,635	27,643,505
		TOTAL EXPENSES BEFORE FIT	155,999,721	635,943,142	791,942,863	114,360,207	414,694,720	529,054,927	41,639,514	221,248,422	262,887,936
		NET OPERATING INCOME (LOSS) BEFORE FIT			215,667,855			144,245,150			71,422,705
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(13,021,378)			(7,038,749)			(5,982,629)
E-FIT		DEFERRED FEDERAL INCOME TAX			72,184,277			47,242,055			24,942,222
E-FIT		AMORTIZED ITC - NOXON			(195,528)			(126,526)			(69,002)
		ELECTRIC NET OPERATING INCOME (LOSS)			156,700,484			104,168,370			52,532,114

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers - AMA	100.000%	65.677%	34.323%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.137%	33.863%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12A</b>
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	15,690	1,136,829	1,152,519	15,190	735,642	750,832	500	401,187	401,687
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	27,681,800	27,681,800	0	17,912,893	17,912,893	0	9,768,907	9,768,907
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	8,682,451	8,682,451	0	5,618,414	5,618,414	0	3,064,037	3,064,037
1	456016	OTHER ELECTRIC REV-RESOURCE OP	97,500	2,734,551	2,832,051	97,500	1,769,528	1,867,028	0	965,023	965,023
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	60,244	60,244	0	38,984	38,984	0	21,260	21,260
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	11,570	11,570	0	7,487	7,487	0	4,083	4,083
1	456100	TRANSMISSION REVENUE OF OTHERS	0	11,484,592	11,484,592	0	7,431,679	7,431,679	0	4,052,913	4,052,913
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	3,192,000	3,192,000	0	2,065,543	2,065,543	0	1,126,457	1,126,457
1	456130	ANCILLARY SERVICES REVENUE	0	1,484,791	1,484,791	0	960,808	960,808	0	523,983	523,983
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	6,152,575	0	6,152,575	6,152,575	0	6,152,575	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	(3,632,427)	0	(3,632,427)	(3,632,427)	0	(3,632,427)	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	150,483	0	150,483	99,702	0	99,702	50,781	0	50,781
1	456705	LOW VOLTAGE B ON A	0	928,944	928,944	0	601,120	601,120	0	327,824	327,824
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(313,264)	(313,264)	0	(202,713)	(202,713)	0	(110,551)	(110,551)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	313,264	313,264	0	202,713	202,713	0	110,551	110,551
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	53,123,368	53,123,368	0	34,376,131	34,376,131	0	18,747,237	18,747,237
TOTAL ACCOUNT 456			2,783,821	110,521,140	113,304,961	2,732,540	71,518,229	74,250,769	51,281	39,002,911	39,054,192

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12A</b>
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	166,918,424	166,918,424	0	108,012,912	108,012,912	0	58,905,512	58,905,512
1	555030	Pwr Sup Exp - Clearwater Incremental	0	550	550	0	356	356	0	194	194
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	152,034	152,034	0	98,381	98,381	0	53,653	53,653
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,898,333	4,898,333	0	3,169,711	3,169,711	0	1,728,622	1,728,622
1	555710	Intercompany Purchase	0	1,647,527	1,647,527	0	1,066,115	1,066,115	0	581,412	581,412
TOTAL ACCOUNT 555			0	173,616,868	173,616,868	0	112,347,475	112,347,475	0	61,269,393	61,269,393

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12A</b>
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	6,037,573	6,037,573	0	3,906,913	3,906,913	0	2,130,660	2,130,660
1	557010	Other Power Supply Expense - Financial	0	40,639,790	40,639,790	0	26,298,008	26,298,008	0	14,341,782	14,341,782
1	557150	Fuel - Economic Dispatch	0	(17,300,734)	(17,300,734)	0	(11,195,305)	(11,195,305)	0	(6,105,429)	(6,105,429)
1	557160	Power Supply Expense - Miscellaneous	(4,732,562)	1,614	(4,730,948)	(2,885,763)	1,044	(2,884,719)	(1,846,799)	570	(1,846,229)
99	557161	Unbilled Add-Ons	(249,983)	0	(249,983)	239,726	0	239,726	(489,709)	0	(489,709)
1	557170	Broker Fees - Power	0	417,329	417,329	0	270,054	270,054	0	147,275	147,275
1	557171	REC Broker Fees	46,073	57,447	103,520	46,073	37,174	83,247	0	20,273	20,273
1	557172	Trade Reporting	0	5,553	5,553	0	3,593	3,593	0	1,960	1,960
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	9,976,430	0	9,976,430	9,976,430	0	9,976,430	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	(8,139,300)	0	(8,139,300)	(8,139,300)	0	(8,139,300)	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	1,774,386	0	1,774,386	1,774,386	0	1,774,386	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(4,844,642)	0	(4,844,642)	(4,844,642)	0	(4,844,642)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,178,146	0	1,178,146	0	0	0	1,178,146	0	1,178,146
99	557390	Idaho PCA Amortization	6,605,710	0	6,605,710	0	0	0	6,605,710	0	6,605,710
1	557395	Optional Renewable Power Expense Offset	0	672	672	0	435	435	0	237	237
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,112,331	2,112,331	0	1,366,889	1,366,889	0	745,442	745,442
1	557711	Turbine Gas Bookout Offset	0	(2,112,331)	(2,112,331)	0	(1,366,889)	(1,366,889)	0	(745,442)	(745,442)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	56,472,658	56,472,658	0	36,543,457	36,543,457	0	19,929,201	19,929,201
TOTAL ACCOUNT 557			2,432,960	86,331,902	88,764,862	(3,335,592)	55,865,373	52,529,781	5,768,552	30,466,529	36,235,081

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE</b>	<b>E-903-12A</b>
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,279,682	7,356,802	8,636,484	820,655	4,831,727	5,652,382	459,027	2,525,075	2,984,102
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			1,279,682	7,356,802	8,636,484	820,655	4,831,727	5,652,382	459,027	2,525,075	2,984,102

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.677%	34.323%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.222%	34.778%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12A</b>
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	352,409	451,746	804,155	242,292	296,693	538,985	110,117	155,053	265,170
99	908600	Public Purpose Tariff Rider Expense Offset	24,387,957	0	24,387,957	17,910,761	0	17,910,761	6,477,196	0	6,477,196
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	(626,663)	0	(626,663)	(509,886)	0	(509,886)	(116,777)	0	(116,777)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>24,329,247</b>	<b>451,746</b>	<b>24,780,993</b>	<b>17,858,711</b>	<b>296,693</b>	<b>18,155,404</b>	<b>6,470,536</b>	<b>155,053</b>	<b>6,625,589</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.677%	34.323%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-12A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b> For Twelve Months Ended November 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.86%	51.86%
2	Cost of Debt		5.262%	5.233%
	Total Weighted Cost		2.729%	2.714%
E-APL	Net Rate Base	2,009,515,849	1,323,538,289	685,977,560
	Interest Deduction for FIT Calculation	54,736,791	36,119,360	18,617,431
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
<b>ELECTRIC FEDERAL INCOME TAXES</b> For Twelve Months Ended November 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,007,610,718	673,300,077	334,310,641
E-OPS	Less: Operating & Maintenance Expense	617,816,829	400,494,495	217,322,334
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	101,214,334	70,130,555	31,083,779
E-OTX	Less: Taxes Other than FIT	72,911,700	58,429,877	14,481,823
	Net Operating Income Before FIT	215,667,855	144,245,150	71,422,705
E-INT	Less: Interest Expense	54,736,791	36,119,360	18,617,431
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(145,536)	145,536
E-SCM	Plus: Schedule M Adjustments	(197,681,932)	(128,088,856)	(69,593,076)
	Taxable Net Operating Income	(36,750,868)	(19,817,530)	(16,933,338)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(12,862,804)	(6,936,136)	(5,926,668)
1	Production Tax Credit	(158,574)	(102,613)	(55,961)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	(13,021,378)	(7,038,749)	(5,982,629)
E-DTE	Deferred FIT	72,184,277	47,242,055	24,942,222
1	411400 Amortized Investment Tax Credit - Noxon	(195,528)	(126,526)	(69,002)
	Total Net FIT/Deferred FIT	58,967,371	40,076,780	18,890,591

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	43,195,787	65,797,582	108,993,369	27,550,905	43,459,473	71,010,378	15,644,882	22,338,109	37,982,991
12	997001 Contributions In Aid of Construction	0	4,786,253	4,786,253	0	3,121,690	3,121,690	0	1,664,563	1,664,563
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(107,781)	0	(107,781)	0	0	0	(107,781)	0	(107,781)
4	997005 FAS106 Current Retiree Medical Accrual	0	1,850,926	1,850,926	0	1,256,779	1,256,779	0	594,147	594,147
99	997007 Idaho PCA	7,783,856	0	7,783,856	0	0	0	7,783,856	0	7,783,856
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(22,552)	(22,552)	0	(14,593)	(14,593)	0	(7,959)	(7,959)
4	997015 Airplane Lease Payments	0	524,357	524,357	0	356,038	356,038	0	168,319	168,319
12	997016 Redemption Expense Amortization	0	1,282,951	1,282,951	0	836,766	836,766	0	446,185	446,185
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	3,247,643	0	3,247,643	2,102,776	0	2,102,776	1,144,867	0	1,144,867
99	997019 CSS Temporary Service Fees	2,124,983	0	2,124,983	1,970,094	0	1,970,094	154,889	0	154,889
4	997020 FAS87 Current Pension Accrual	0	5,535,588	5,535,588	0	3,758,664	3,758,664	0	1,776,924	1,776,924
99	997021 Wartsilla Generators Amortization	153,132	0	153,132	153,132	0	153,132	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	(2,640,330)	0	(2,640,330)	(2,640,330)	0	(2,640,330)	0	0	0
12	997032 Interest Rate Swaps	0	(6,409,952)	(6,409,952)	0	(4,180,699)	(4,180,699)	0	(2,229,253)	(2,229,253)
4	997033 BPA Residential Exchange	(1,816,863)	0	(1,816,863)	(1,505,501)	0	(1,505,501)	(311,362)	0	(311,362)
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	(338,969)	(338,969)	0	(219,347)	(219,347)	0	(119,622)	(119,622)
99	997043 Washington Deferred Power Costs	1,837,130	0	1,837,130	1,837,130	0	1,837,130	0	0	0
1	997044 Non-Monetary Power Costs	0	152,034	152,034	0	98,381	98,381	0	53,653	53,653
1	997045 Section 199 Manufacturing Deduction	0	1,511,905	1,511,905	0	978,354	978,354	0	533,551	533,551
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(3,245,188)	(3,245,188)	0	(2,116,577)	(2,116,577)	0	(1,128,611)	(1,128,611)
11	997049 Tax Depreciation	0	(215,453,373)	(215,453,373)	0	(138,665,791)	(138,665,791)	0	(76,787,582)	(76,787,582)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	288,934	0	288,934	0	0	0	288,934	0	288,934
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	46,073	46,073	0	31,284	31,284	0	14,789	14,789
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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	884,086	1,067,179	152,118	572,092	724,210	30,975	311,994	342,969
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(119,064)	0	(119,064)	226,544	0	226,544	(345,608)	0	(345,608)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	5,698,957	5,698,957	0	3,667,849	3,667,849	0	2,031,108	2,031,108
4	997081	Deferred Compensation	0	(667,394)	(667,394)	0	(453,161)	(453,161)	0	(214,233)	(214,233)
4	997082	Meal Disallowances	0	428,151	428,151	0	290,715	290,715	0	137,436	137,436
4	997083	Paid Time Off	0	566,292	566,292	0	384,512	384,512	0	181,780	181,780
2	997084	Customer Uncollectibles	0	30,025	30,025	0	19,720	19,720	0	10,305	10,305
99	997088	Deferred O&M Colstrip & CS2	1,030,500	0	1,030,500	973,692	0	973,692	56,808	0	56,808
99	997089	CNC Transmission	13,718	0	13,718	13,718	0	13,718	0	0	0
99	997091	LIDAR O&M Reg Def DFIT	16,848	0	16,848	16,848	0	16,848	0	0	0
99	997092	Smart Grid	1,151,794	0	1,151,794	1,151,794	0	1,151,794	0	0	0
99	997093	EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094	Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095	WA REC Deferral	(4,750,108)	0	(4,750,108)	(4,750,108)	0	(4,750,108)	0	0	0
1	997096	CDA Settlement Costs	0	32,721	32,721	0	21,174	21,174	0	11,547	11,547
99	997097	BPA Parallel Capacity	(936,363)	0	(936,363)	(510,935)	0	(510,935)	(425,428)	0	(425,428)
99	997098	Provision for Rate Refund	3,979,199	0	3,979,199	1,500,000	0	1,500,000	2,479,199	0	2,479,199
1	997099	Kettle Falls Diesel Leak	0	(274,121)	(274,121)	0	(177,384)	(177,384)	0	(96,737)	(96,737)
99	997100	WA REC Amort	1,723,784	0	1,723,784	1,723,784	0	1,723,784	0	0	0
1	997101	Repairs 481 (a)	0	(115,785,481)	(115,785,481)	0	(74,924,785)	(74,924,785)	0	(40,860,696)	(40,860,696)
1	997102	Amort Idaho Earnings Test (254229)	(2,327,330)	0	(2,327,330)	0	0	0	(2,327,330)	0	(2,327,330)
99	997103	Def Project Compass	(2,419,490)	0	(2,419,490)	0	0	0	(2,419,490)	0	(2,419,490)
99	997104	Spokane River TDG	(1,073,882)	0	(1,073,882)	(604,989)	0	(604,989)	(468,893)	0	(468,893)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>58,880,569</b>	<b>(253,069,129)</b>	<b>(197,681,932)</b>	<b>33,809,990</b>	<b>(161,898,846)</b>	<b>(128,088,856)</b>	<b>21,577,207</b>	<b>(91,170,283)</b>	<b>(69,593,076)</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers - AMA	100.000%	65.677%	34.323%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	11	Book Depreciation	100.000%	64.360%	35.640%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.222%	34.778%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12A</b>
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

ef/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	74,878,879	74,878,879	0	47,903,014	47,903,014	0	26,975,865	26,975,865
99	410100	Deferred Federal Income Tax Expense - Washin	1,846,177	0	1,846,177	1,846,177	0	1,846,177	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(1,227,327)	0	(1,227,327)	0	0	0	(1,227,327)	0	(1,227,327)
	410100	Total	618,850	74,878,879	75,497,729	1,846,177	47,903,014	49,749,191	(1,227,327)	26,975,865	25,748,538
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(46,857)	(46,857)	0	(29,976)	(29,976)	0	(16,881)	(16,881)
99	411100	Deferred Federal Income Tax Expense - Washin	(2,477,160)	0	(2,477,160)	(2,477,160)	0	(2,477,160)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(789,435)	0	(789,435)	0	0	0	(789,435)	0	(789,435)
	411100	Total	(3,266,595)	(46,857)	(3,313,452)	(2,477,160)	(29,976)	(2,507,136)	(789,435)	(16,881)	(806,316)
Total Deferred Federal Income Tax Expense			(2,647,745)	74,832,022	72,184,277	(630,983)	47,873,038	47,242,055	(2,016,762)	26,958,984	24,942,222

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	63.974%	36.026%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12A</b>
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	35,955	35,955	0	23,266	23,266	0	12,689	12,689
1	408140	State Kwh Generation Tax	0	1,543,980	1,543,980	0	999,109	999,109	0	544,871	544,871
1	408150	R&P Property Tax--Production	0	14,528,581	14,528,581	0	9,401,445	9,401,445	0	5,127,136	5,127,136
1	408180	R&P Property Tax--Transmission	0	5,416,426	5,416,426	0	3,504,969	3,504,969	0	1,911,457	1,911,457
1	409100	State Income Tax--Montana & Oregon	0	(613,261)	(613,261)	0	(396,841)	(396,841)	0	(216,420)	(216,420)
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>20,911,681</b>	<b>20,911,681</b>	<b>0</b>	<b>13,531,948</b>	<b>13,531,948</b>	<b>0</b>	<b>7,379,733</b>	<b>7,379,733</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	20,192,423	0	20,192,423	20,192,423	0	20,192,423	0	0	0
99	408120	Municipal Occupation & License Tax	21,571,235	0	21,571,235	18,089,249	0	18,089,249	3,481,986	0	3,481,986
99	408160	Miscellaneous State or Local Tax--WA & ID	115	0	115	0	0	0	115	0	115
99	408170	R&P Property Tax--Distribution	9,775,347	0	9,775,347	6,616,257	0	6,616,257	3,159,090	0	3,159,090
99	409100	State Income Tax--Idaho	460,899	0	460,899	0	0	0	460,899	0	460,899
<b>TOTAL DISTRIBUTION</b>			<b>52,000,019</b>	<b>0</b>	<b>52,000,019</b>	<b>44,897,929</b>	<b>0</b>	<b>44,897,929</b>	<b>7,102,090</b>	<b>0</b>	<b>7,102,090</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>52,000,019</b>	<b>20,911,681</b>	<b>72,911,700</b>	<b>44,897,929</b>	<b>13,531,948</b>	<b>58,429,877</b>	<b>7,102,090</b>	<b>7,379,733</b>	<b>14,481,823</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
For Twelve Months Ended November 30, 2015  
Average of Monthly Averages Basis

Report ID:  
**E-PLT-12A**

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
1	182324	CDA Lake CDR Fund - Allocated	0	8,866,667	8,866,667	0	5,737,620	5,737,620	0	3,129,047	3,129,047
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,294,200	1,294,200	0	705,800	705,800
1	182333	CDA Settlement Costs	0	1,263,788	1,263,788	0	817,797	817,797	0	445,991	445,991
1	182381	CDA Settlement Past Storage	0	34,147,807	34,147,807	0	22,097,046	22,097,046	0	12,050,761	12,050,761
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,504,249	29,106,953	0	15,544,969	15,544,969
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	16,641,771	16,794,950	153,179	10,970,946	11,124,125	0	5,670,825	5,670,825
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,259,169	91,926,060	97,185,229	5,176,743	62,417,795	67,594,538	82,426	29,508,265	29,590,691
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,543,752	3,543,752	0	2,406,208	2,406,208	0	1,137,544	1,137,544
<b>TOTAL INTANGIBLE PLANT</b>			<b>6,015,052</b>	<b>202,439,063</b>	<b>208,454,115</b>	<b>5,932,626</b>	<b>134,245,861</b>	<b>140,178,487</b>	<b>82,426</b>	<b>68,193,202</b>	<b>68,275,628</b>
<b>STEAM PRODUCTION PLANT:</b>											
1	310XXX	Land & Land Rights	0	3,578,172	3,578,172	0	2,315,435	2,315,435	0	1,262,737	1,262,737
1	311XXX	Structures & Improvements	0	129,937,962	129,937,962	0	84,082,855	84,082,855	0	45,855,107	45,855,107
1	312000	Boiler Plant	0	175,718,870	175,718,870	0	113,707,681	113,707,681	0	62,011,189	62,011,189
1	313000	Generators	0	6,770	6,770	0	4,381	4,381	0	2,389	2,389
1	314000	Turbogenerator Units	0	54,003,222	54,003,222	0	34,945,485	34,945,485	0	19,057,737	19,057,737
1	315000	Accessory Electric Equipment	0	27,035,478	27,035,478	0	17,494,658	17,494,658	0	9,540,820	9,540,820
1	316000	Miscellaneous Power Plant Equipment	0	17,046,691	17,046,691	0	11,030,914	11,030,914	0	6,015,777	6,015,777
<b>TOTAL STEAM PRODUCTION PLANT</b>			<b>0</b>	<b>407,327,165</b>	<b>407,327,165</b>	<b>0</b>	<b>263,581,409</b>	<b>263,581,409</b>	<b>0</b>	<b>143,745,756</b>	<b>143,745,756</b>
<b>HYDRAULIC PRODUCTION PLANT:</b>											
1	330XXX	Land & Land Rights	0	59,769,578	59,769,578	0	38,676,894	38,676,894	0	21,092,684	21,092,684
1	331XXX	Structures & Improvements	0	57,940,410	57,940,410	0	37,493,239	37,493,239	0	20,447,171	20,447,171
1	332XXX	Reservoirs, Dams, & Waterways	0	145,399,496	145,399,496	0	94,088,014	94,088,014	0	51,311,482	51,311,482
1	333000	Waterwheels, Turbines, & Generators	0	167,799,720	167,799,720	0	108,583,199	108,583,199	0	59,216,521	59,216,521
1	334000	Accessory Electric Equipment	0	41,144,653	41,144,653	0	26,624,705	26,624,705	0	14,519,948	14,519,948
1	335XXX	Miscellaneous Power Plant Equipment	0	9,377,173	9,377,173	0	6,067,969	6,067,969	0	3,309,204	3,309,204
1	336000	Roads, Railroads, & Bridges	0	2,672,474	2,672,474	0	1,729,358	1,729,358	0	943,116	943,116
<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>			<b>0</b>	<b>484,103,504</b>	<b>484,103,504</b>	<b>0</b>	<b>313,263,378</b>	<b>313,263,378</b>	<b>0</b>	<b>170,840,126</b>	<b>170,840,126</b>
<b>OTHER PRODUCTION PLANT:</b>											
1	340200	Land & Land Rights	0	905,168	905,168	0	585,734	585,734	0	319,434	319,434
1	341000	Structures & Improvements	0	16,770,274	16,770,274	0	10,852,044	10,852,044	0	5,918,230	5,918,230
1	342000	Fuel Holders, Producers, & Accessories	0	21,318,439	21,318,439	0	13,795,162	13,795,162	0	7,523,277	7,523,277
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,471,818	15,471,818	0	8,437,652	8,437,652
1	344000	Generators	0	208,056,106	208,056,106	0	134,633,106	134,633,106	0	73,423,000	73,423,000
1	344010	Generators - Solar	0	149,669	149,669	0	96,851	96,851	0	52,818	52,818
1	345000	Accessory Electric Equipment	0	20,790,359	20,790,359	0	13,453,441	13,453,441	0	7,336,918	7,336,918
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,490	21,490	0	11,720	11,720
1	346000	Miscellaneous Power Plant Equipment	0	1,549,172	1,549,172	0	1,002,469	1,002,469	0	546,703	546,703
<b>TOTAL OTHER PRODUCTION PLANT</b>			<b>0</b>	<b>293,481,867</b>	<b>293,481,867</b>	<b>0</b>	<b>189,912,115</b>	<b>189,912,115</b>	<b>0</b>	<b>103,569,752</b>	<b>103,569,752</b>
<b>TOTAL PRODUCTION PLANT</b>			<b>0</b>	<b>1,184,912,536</b>	<b>1,184,912,536</b>	<b>0</b>	<b>766,756,902</b>	<b>766,756,902</b>	<b>0</b>	<b>418,155,634</b>	<b>418,155,634</b>

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended November 30, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	20,740,751	20,740,751	0	13,421,340	13,421,340	0	7,319,411	7,319,411
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	20,576,187	20,576,187	0	13,314,851	13,314,851	0	7,261,336	7,261,336
1	353000	Station Equipment	0	234,587,835	234,587,835	0	151,801,788	151,801,788	0	82,786,047	82,786,047
1	354000	Towers & Fixtures	0	17,135,251	17,135,251	0	11,088,221	11,088,221	0	6,047,030	6,047,030
1	355000	Poles & Fixtures	0	182,308,516	182,308,516	0	117,971,841	117,971,841	0	64,336,675	64,336,675
1	356000	Overhead Conductors & Devices	0	126,644,512	126,644,512	0	81,951,664	81,951,664	0	44,692,848	44,692,848
1	357000	Underground Conduit	0	2,985,658	2,985,658	0	1,932,019	1,932,019	0	1,053,639	1,053,639
1	358000	Underground Conductors & Devices	0	2,333,080	2,333,080	0	1,509,736	1,509,736	0	823,344	823,344
1	359000	Roads & Trails	0	1,952,497	1,952,497	0	1,263,461	1,263,461	0	689,036	689,036
<b>TOTAL TRANSMISSION PLANT</b>			<b>0</b>	<b>609,264,287</b>	<b>609,264,287</b>	<b>0</b>	<b>394,254,921</b>	<b>394,254,921</b>	<b>0</b>	<b>215,009,366</b>	<b>215,009,366</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	4,781,751	0	4,781,751	3,540,049	0	3,540,049	1,241,702	0	1,241,702
99	360400	Land Easements	2,485,289	0	2,485,289	495,230	0	495,230	1,990,059	0	1,990,059
99	361000	Structures & Improvements	19,387,885	0	19,387,885	13,196,331	0	13,196,331	6,191,554	0	6,191,554
3	362000	Station Equipment	123,050,462	1,508,714	124,559,176	78,752,774	997,818	79,750,592	44,297,688	510,896	44,808,584
99	363000	Energy Storage Equipment	1,531,488	0	1,531,488	1,531,488	0	1,531,488	0	0	0
99	364000	Poles, Towers, & Fixtures	315,572,583	0	315,572,583	200,453,023	0	200,453,023	115,119,560	0	115,119,560
99	365000	Overhead Conductors & Devices	203,831,675	0	203,831,675	128,323,685	0	128,323,685	75,507,990	0	75,507,990
99	366000	Underground Conduit	93,497,847	0	93,497,847	59,302,600	0	59,302,600	34,195,247	0	34,195,247
99	367000	Underground Conductors & Devices	163,931,397	0	163,931,397	105,139,582	0	105,139,582	58,791,815	0	58,791,815
99	368000	Line Transformers	223,864,940	0	223,864,940	151,480,378	0	151,480,378	72,384,562	0	72,384,562
99	369XXX	Services	145,470,839	0	145,470,839	93,870,638	0	93,870,638	51,600,201	0	51,600,201
99	370000	Meters	48,703,879	0	48,703,879	26,609,447	0	26,609,447	22,094,432	0	22,094,432
99	373XXX	Street Light & Signal Systems	41,685,649	0	41,685,649	25,905,372	0	25,905,372	15,780,277	0	15,780,277
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,387,795,684</b>	<b>1,508,714</b>	<b>1,389,304,398</b>	<b>888,600,597</b>	<b>997,818</b>	<b>889,598,415</b>	<b>499,195,087</b>	<b>510,896</b>	<b>499,705,983</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,115,911	4,316,045	5,431,956	409,344	2,930,595	3,339,939	706,567	1,385,450	2,092,017
4	390XXX	Structures & Improvements	13,423,231	68,153,812	81,577,043	6,728,939	46,276,438	53,005,377	6,694,292	21,877,374	28,571,666
4	391XXX	Office Furniture & Equipment	3,375,916	47,441,965	50,817,881	3,292,012	32,213,094	35,505,106	83,904	15,228,871	15,312,775
4	392XXX	Transportation Equipment	22,682,434	13,348,595	36,031,029	16,515,865	9,063,696	25,579,561	6,166,569	4,284,899	10,451,468
4	393000	Stores Equipment	274,501	2,592,882	2,867,383	121,649	1,760,567	1,882,216	152,852	832,315	985,167
4	394000	Tools, Shop & Garage Equipment	2,061,159	9,392,959	11,454,118	996,090	6,377,819	7,373,909	1,065,069	3,015,140	4,080,209
4	395000	Laboratory Equipment	274,804	771,589	1,046,393	228,722	523,909	752,631	46,082	247,680	293,762
4	396XXX	Power Operated Equipment	26,368,550	9,217,816	35,586,366	16,070,211	6,258,897	22,329,108	10,298,339	2,958,919	13,257,258
4	397XXX	Communications Equipment	19,691,217	71,571,374	91,262,591	11,905,467	48,596,963	60,502,430	7,785,750	22,974,411	30,760,161
4	398000	Miscellaneous Equipment	6,225	395,436	401,661	3,926	268,501	272,427	2,299	126,935	129,234
<b>TOTAL GENERAL PLANT</b>			<b>89,273,948</b>	<b>227,202,473</b>	<b>316,476,421</b>	<b>56,272,225</b>	<b>154,270,479</b>	<b>210,542,704</b>	<b>33,001,723</b>	<b>72,931,994</b>	<b>105,933,717</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>1,483,084,684</b>	<b>2,225,327,073</b>	<b>3,708,411,757</b>	<b>950,805,448</b>	<b>1,450,525,981</b>	<b>2,401,331,429</b>	<b>532,279,236</b>	<b>774,801,092</b>	<b>1,307,080,328</b>

**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
For Twelve Months Ended November 30, 2015  
Average of Monthly Averages Basis

Report ID:  
**E-PLT-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>ACCUMULATED DEPRECIATION</b>											
E-ADEP		Steam Production Plant	0	(289,118,206)	(289,118,206)	0	(187,088,391)	(187,088,391)	0	(102,029,815)	(102,029,815)
E-ADEP		Hydro Production Plant	0	(134,059,761)	(134,059,761)	0	(86,750,071)	(86,750,071)	0	(47,309,690)	(47,309,690)
E-ADEP		Other Production Plant	0	(97,379,734)	(97,379,734)	0	(63,014,426)	(63,014,426)	0	(34,365,308)	(34,365,308)
E-ADEP		Transmission Plant	0	(197,309,265)	(197,309,265)	0	(127,678,825)	(127,678,825)	0	(69,630,440)	(69,630,440)
E-ADEP		Distribution Plant	(441,391,159)	(10,570)	(441,401,729)	(271,808,289)	(6,991)	(271,815,280)	(169,582,870)	(3,579)	(169,586,449)
E-ADEP		General Plant	(30,291,147)	(78,486,971)	(108,778,118)	(18,634,957)	(53,292,654)	(71,927,611)	(11,656,190)	(25,194,317)	(36,850,507)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(471,682,306)</b>	<b>(796,364,507)</b>	<b>(1,268,046,813)</b>	<b>(290,443,246)</b>	<b>(517,831,358)</b>	<b>(808,274,604)</b>	<b>(181,239,060)</b>	<b>(278,533,149)</b>	<b>(459,772,209)</b>
<b>ACCUMULATED AMORTIZATION</b>											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(9,678,537)	(9,678,537)	0	(6,262,981)	(6,262,981)	0	(3,415,556)	(3,415,556)
E-AAMT		Distribution-Franchises/Misc Intangibles	(160,363)	0	(160,363)	(160,363)	0	(160,363)	0	0	0
E-AAMT		General Plant - 303000	0	(747,296)	(747,296)	0	(505,615)	(505,615)	0	(241,681)	(241,681)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,203,727)	(22,433,015)	(24,636,742)	(2,169,616)	(15,232,017)	(17,401,633)	(34,111)	(7,200,998)	(7,235,109)
E-AAMT		General Plant - 390200, 396200	(120,812)	(229,588)	(350,400)	(117,239)	(155,890)	(273,129)	(3,573)	(73,698)	(77,271)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(2,484,902)</b>	<b>(33,088,436)</b>	<b>(35,573,338)</b>	<b>(2,447,218)</b>	<b>(22,156,503)</b>	<b>(24,603,721)</b>	<b>(37,684)</b>	<b>(10,931,933)</b>	<b>(10,969,617)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(474,167,208)</b>	<b>(829,452,943)</b>	<b>(1,303,620,151)</b>	<b>(292,890,464)</b>	<b>(539,987,861)</b>	<b>(832,878,325)</b>	<b>(181,276,744)</b>	<b>(289,465,082)</b>	<b>(470,741,826)</b>
		<b>NET ELECTRIC UTILITY PLANT before DFIT</b>	<b>1,008,917,476</b>	<b>1,395,874,130</b>	<b>2,404,791,606</b>	<b>657,914,984</b>	<b>910,538,120</b>	<b>1,568,453,104</b>	<b>351,002,492</b>	<b>485,336,010</b>	<b>836,338,502</b>
<b>ACCUMULATED DFIT</b>											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(186,602)	(186,602)	0	(120,750)	(120,750)	0	(65,852)	(65,852)
12		ADFIT - Electric Plant In Service (282900)	0	(396,420,044)	(396,420,044)	0	(258,553,081)	(258,553,081)	0	(137,866,963)	(137,866,963)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(47,278,240)	(47,278,240)	0	(32,101,925)	(32,101,925)	0	(15,176,315)	(15,176,315)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(390,929)	(390,929)	0	(265,441)	(265,441)	0	(125,488)	(125,488)
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	(11,951,732)	(11,951,732)	0	(7,733,966)	(7,733,966)	0	(4,217,766)	(4,217,766)
1		ADFIT - CDA Settlement Costs (283333)	0	374,359	374,359	0	242,248	242,248	0	132,111	132,111
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,510,738)	(3,510,738)	0	(2,289,774)	(2,289,774)	0	(1,220,964)	(1,220,964)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(459,363,926)</b>	<b>(459,363,926)</b>	<b>0</b>	<b>(300,822,689)</b>	<b>(300,822,689)</b>	<b>0</b>	<b>(158,541,237)</b>	<b>(158,541,237)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,008,917,476</b>	<b>936,510,204</b>	<b>1,945,427,680</b>	<b>657,914,984</b>	<b>609,715,431</b>	<b>1,267,630,415</b>	<b>351,002,492</b>	<b>326,794,773</b>	<b>677,797,265</b>

**ALLOCATION RATIOS:**

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.137%	33.863%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.222%	34.778%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
For Twelve Months Ended November 30, 2015  
Average of Monthly Averages Basis

Report ID:  
**E-APL-12A**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	#####	936,510,204		1,945,427,680	657,914,984	609,715,431	1,267,630,415	351,002,492	326,794,773	677,797,265
	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	(678,167)	0	(678,167)	678,167	0	678,167
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)		(2,814,582)	0	(2,814,582)	(902,025)	0	(902,025)	(1,912,557)	0	(1,912,557)
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)		7,448,111	0	7,448,111	4,763,731	0	4,763,731	2,684,380	0	2,684,380
99	ADFIT - Kettle Falls Disallowed (190420)		196,102	0	196,102	196,102	0	196,102	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)		1,366,042	0	1,366,042	0	0	0	1,366,042	0	1,366,042
99	ADFIT - Boulder Park Disallowed (190040)		431,885	0	431,885	0	0	0	431,885	0	431,885
99	Investment in WNP3 Exchange Power (124900, 124930)		10,412,238	0	10,412,238	10,412,238	0	10,412,238	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(1,871,279)	0	(1,871,279)	(1,871,279)	0	(1,871,279)	0	0	0
99	CDA Lake Settlement - WA (182382)		836,650	0	836,650	836,650	0	836,650	0	0	0
99	CDA Lake Settlement - ID (186382)		165,200	0	165,200	0	0	0	165,200	0	165,200
99	ADFIT - CDA Lake Settlement - Direct (283382)		(350,649)	0	(350,649)	(292,829)	0	(292,829)	(57,820)	0	(57,820)
99	CDA CDR Fund - Direct (182324)		60,858	0	60,858	60,858	0	60,858	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		432,083	0	432,083	401,167	0	401,167	30,916	0	30,916
99	ADFIT - Spokane River Relicensing (283322)		(151,205)	0	(151,205)	(140,390)	0	(140,390)	(10,815)	0	(10,815)
99	Spokane River PM&Es (182323)		398,716	0	398,716	254,738	0	254,738	143,978	0	143,978
99	ADFIT - Spokane River PM&Es (283323)		(139,574)	0	(139,574)	(89,182)	0	(89,182)	(50,392)	0	(50,392)
99	Montana Riverbed Settlement (186360)		1,552,198	0	1,552,198	1,071,286	0	1,071,286	480,912	0	480,912
99	ADFIT - Montana Riverbed Settlement (283365)		(543,370)	0	(543,370)	(375,051)	0	(375,051)	(168,319)	0	(168,319)
99	Lancaster Generation (182312)		680,000	0	680,000	680,000	0	680,000	0	0	0
99	ADFIT - Lancaster Generation (283312)		(238,000)	0	(238,000)	(238,000)	0	(238,000)	0	0	0
99	Weatherization Loans - Sandpoint (124350)		60,305	0	60,305	0	0	0	60,305	0	60,305
4	Customer Advances (252000)		(1,854,739)	(212)	(1,854,951)	(478,854)	(144)	(478,998)	(1,375,885)	(68)	(1,375,953)
99	Customer Deposits (235199)		(1,787,248)	0	(1,787,248)	(1,787,248)	0	(1,787,248)	0	0	0
C-WKC	Working Capital		48,220,999	8,968,169	57,189,168	48,220,999	0	48,220,999	0	8,968,169	8,968,169
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		55,120,212	8,967,957	64,088,169	55,908,018	(144)	55,907,874	(787,806)	8,968,101	8,180,295
	NET RATE BASE	#####	945,478,161		2,009,515,849	713,823,002	609,715,287	1,323,538,289	350,214,686	335,762,874	685,977,560

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	7,808,421	7,808,421			7,808,421	7,808,421		5,052,829	5,052,829		2,755,592	2,755,592	
1	Hydro (ED-AN)	8,775,880	8,775,880			8,775,880	8,775,880		5,678,872	5,678,872		3,097,008	3,097,008	
1	Other (ED-AN)	9,393,706	9,393,706			9,393,706	9,393,706		6,078,667	6,078,667		3,315,039	3,315,039	
<b>Total Electric Production</b>		<b>25,978,007</b>	<b>25,978,007</b>			<b>25,978,007</b>	<b>25,978,007</b>		<b>16,810,368</b>	<b>16,810,368</b>		<b>9,167,639</b>	<b>9,167,639</b>	
<b>Electric Transmission</b>														
1	ED-AN	10,994,982	10,994,982			10,994,982	10,994,982		7,114,853	7,114,853		3,880,129	3,880,129	
<b>Total Electric Transmissio</b>		<b>10,994,982</b>	<b>10,994,982</b>			<b>10,994,982</b>	<b>10,994,982</b>		<b>7,114,853</b>	<b>7,114,853</b>		<b>3,880,129</b>	<b>3,880,129</b>	
<b>Electric Distribution</b>														
3	ED-AN	29,722	29,722				29,722		19,657	19,657		10,065	10,065	
	ED-ID	15,185,035	15,185,035			15,185,035	15,185,035				15,185,035		15,185,035	
	ED-WA	25,235,765	25,235,765			25,235,765	25,235,765	25,235,765		25,235,765				
<b>Total Electric Distribution</b>		<b>40,450,522</b>	<b>40,450,522</b>			<b>40,420,800</b>	<b>29,722</b>	<b>40,450,522</b>	<b>25,235,765</b>	<b>19,657</b>	<b>25,255,422</b>	<b>15,185,035</b>	<b>10,065</b>	<b>15,195,100</b>
<b>Gas Underground Storage</b>														
	GD-AN	616,040		616,040										
	GD-OR	118,171			118,171									
<b>Total Gas Underground St</b>		<b>734,211</b>		<b>616,040</b>	<b>118,171</b>									
<b>Gas Distribution</b>														
	GD-AN	64,598		64,598										
	GD-ID	4,536,411		4,536,411										
	GD-WA	8,991,396		8,991,396										
	GD-OR	5,953,519			5,953,519									
<b>Total Gas Distribution</b>		<b>19,545,924</b>		<b>13,592,405</b>	<b>5,953,519</b>									
<b>General Plant</b>														
4	ED-AN	2,774,221	2,774,221			2,774,221	2,774,221		1,883,696	1,883,696		890,525	890,525	
	ED-ID	186,678	186,678			186,678	186,678				186,678		186,678	
	ED-WA	1,111,243	1,111,243			1,111,243	1,111,243	1,111,243		1,111,243				
7,4	CD-AA	15,920,360	11,390,540	3,144,430	1,385,390	11,390,540	11,390,540		7,734,177	7,734,177		3,656,363	3,656,363	
9,4	CD-AN	702,838	553,443	149,395		553,443	553,443		375,788	375,788		177,655	177,655	
9	CD-ID	328,513	258,684	69,829		258,684	258,684				258,684		258,684	
9	CD-WA	180,437	142,083	38,354		142,083	142,083	142,083		142,083				
8	GD-AA	261,850		180,891	80,959									
	GD-AN	39,681		39,681										
	GD-ID	46,586		46,586										
	GD-WA	215,867		215,867										
	GD-OR	209,577			209,577									
<b>Total General Plant</b>		<b>21,977,851</b>	<b>16,416,892</b>	<b>3,885,033</b>	<b>1,675,926</b>	<b>1,698,688</b>	<b>14,718,204</b>	<b>16,416,892</b>	<b>1,253,326</b>	<b>9,993,661</b>	<b>11,246,987</b>	<b>445,362</b>	<b>4,724,543</b>	<b>5,169,905</b>
<b>Total Depreciation Expens</b>		<b>119,681,497</b>	<b>93,840,403</b>	<b>18,093,478</b>	<b>7,747,616</b>	<b>42,119,488</b>	<b>51,720,915</b>	<b>93,840,403</b>	<b>26,489,091</b>	<b>33,938,539</b>	<b>60,427,630</b>	<b>15,630,397</b>	<b>17,782,376</b>	<b>33,412,773</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1 Production/Transmission Ratio	64.710%	35.290%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	3 Direct Distribution Operating Expe	66.137%	33.863%
9 Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	4 Jurisdictional 4-Factor Ratio	67.900%	32.100%

**RESULTS OF OPERATIONS**  
**ELECTRIC AMORTIZATION EXPENSE**  
For Twelve Months Ended November 30, 2015  
Average of Monthly Averages Basis

Report ID:  
**E-AMTX-12A**

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
<b>Production/Transmission</b>																
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		594,297	594,297		324,103	324,103			
1	Misc Intangible Plt (303000)	ED-AN	237,661	237,661		237,661	237,661		153,790	153,790		83,871	83,871			
<b>Total Production/Transmission</b>			<b>1,156,061</b>	<b>1,156,061</b>		<b>1,156,061</b>	<b>1,156,061</b>		<b>748,087</b>	<b>748,087</b>		<b>407,974</b>	<b>407,974</b>			
<b>Distribution</b>																
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153	24,153		24,153						
	Misc Intangible Plt (303000)	ED-WA	2,844	2,844		2,844	2,844	2,844		2,844						
<b>Total Distribution</b>			<b>26,997</b>	<b>26,997</b>		<b>26,997</b>	<b>26,997</b>	<b>26,997</b>		<b>26,997</b>						
<b>General Plant - 303000</b>																
7,4		CD-AA	590,199	422,270	116,570	51,359				286,721	286,721	135,549	135,549			
9,1		CD-AN	9,729	7,661	2,068		7,661	7,661		4,957	4,957	2,704	2,704			
		GD-ID	4,512		4,512											
		GD-WA	24,862		24,862											
		GD-OR	8,068			8,068										
<b>Total General Plant - 303000</b>			<b>637,370</b>	<b>429,931</b>	<b>148,012</b>	<b>59,427</b>		<b>429,931</b>	<b>429,931</b>		<b>291,678</b>	<b>291,678</b>	<b>138,253</b>	<b>138,253</b>		
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																
7,4		CD-AA	16,839,771	12,048,351	3,326,023	1,465,397		12,048,351	12,048,351		8,180,830	8,180,830	3,867,521	3,867,521		
9,4		CD-AN	9,160	7,213	1,947		7,213	7,213		4,898	4,898	2,315	2,315			
9,4		CD-ID	12,367	9,738	2,629		9,738	9,738				9,738	9,738			
4		ED-AN	411,633	411,633			411,633	411,633		279,499	279,499	132,134	132,134			
		ED-ID	4,747	4,747			4,747	4,747				4,747	4,747			
		ED-WA	1,034,816	1,034,816			1,034,816	1,034,816	1,034,816		1,034,816					
8		GD-AA	418,360		289,012	129,348										
		GD-AN	165		165											
		GD-OR	18			18										
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>18,731,037</b>	<b>13,516,498</b>	<b>3,619,776</b>	<b>1,594,763</b>		<b>1,049,301</b>	<b>12,467,197</b>	<b>13,516,498</b>	<b>1,034,816</b>	<b>8,465,227</b>	<b>9,500,043</b>	<b>14,485</b>	<b>4,001,970</b>	<b>4,016,455</b>
<b>Gas Underground Storage</b>																
		GD-AN	228		228											
<b>Total Gas Underground Storage</b>			<b>228</b>		<b>228</b>											
<b>General Plant - 390200, 396200</b>																
7,4		CD-AA	27,376	19,587	5,407	2,382		19,587	19,587		13,300	13,300	6,287	6,287		
4		ED-AN	3,889	3,889			3,889	3,889		2,641	2,641	1,248	1,248			
		GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>			<b>31,265</b>	<b>23,476</b>	<b>5,407</b>	<b>2,382</b>		<b>23,476</b>	<b>23,476</b>		<b>15,941</b>	<b>15,941</b>	<b>7,535</b>	<b>7,535</b>		
<b>Total Amortization Expense</b>			<b>20,582,958</b>	<b>15,152,963</b>	<b>3,773,423</b>	<b>1,656,572</b>		<b>1,076,298</b>	<b>14,076,665</b>	<b>15,152,963</b>	<b>1,061,813</b>	<b>9,520,933</b>	<b>10,582,746</b>	<b>14,485</b>	<b>4,555,732</b>	<b>4,570,217</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1 Production/Transmission Ratio	64.710%	35.290%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4 Jurisdictional 4-Factor Ratio	67.900%	32.100%
9 Elec/Gas North 4-Factor	78.744%	21.256%	0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-12A</b>
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(289,118,206)	(289,118,206)			(289,118,206)	(289,118,206)		(187,088,391)	(187,088,391)		(102,029,815)	(102,029,815)	
1	Hydro (ED-AN)	(134,059,761)	(134,059,761)			(134,059,761)	(134,059,761)		(86,750,071)	(86,750,071)		(47,309,690)	(47,309,690)	
1	Other (ED-AN)	(97,379,734)	(97,379,734)			(97,379,734)	(97,379,734)		(63,014,426)	(63,014,426)		(34,365,308)	(34,365,308)	
<b>Total Electric Production</b>		<b>(520,557,701)</b>	<b>(520,557,701)</b>			<b>(520,557,701)</b>	<b>(520,557,701)</b>		<b>(336,852,888)</b>	<b>(336,852,888)</b>		<b>(183,704,813)</b>	<b>(183,704,813)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(197,309,265)	(197,309,265)			(197,309,265)	(197,309,265)		(127,678,825)	(127,678,825)		(69,630,440)	(69,630,440)	
<b>Total Electric Transmissic</b>		<b>(197,309,265)</b>	<b>(197,309,265)</b>			<b>(197,309,265)</b>	<b>(197,309,265)</b>		<b>(127,678,825)</b>	<b>(127,678,825)</b>		<b>(69,630,440)</b>	<b>(69,630,440)</b>	
<b>Electric Distribution</b>														
3	ED-AN	(10,570)	(10,570)			(10,570)	(10,570)		(6,991)	(6,991)		(3,579)	(3,579)	
	ED-ID	(169,582,870)	(169,582,870)		(169,582,870)	(169,582,870)	(169,582,870)				(169,582,870)	(169,582,870)	(169,582,870)	
	ED-WA	(271,808,289)	(271,808,289)		(271,808,289)	(271,808,289)	(271,808,289)	(271,808,289)		(271,808,289)				
<b>Total Electric Distribution</b>		<b>(441,401,729)</b>	<b>(441,401,729)</b>		<b>(441,391,159)</b>	<b>(10,570)</b>	<b>(441,401,729)</b>	<b>(271,808,289)</b>	<b>(6,991)</b>	<b>(271,815,280)</b>		<b>(169,582,870)</b>	<b>(3,579)</b>	<b>(169,586,449)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(13,727,634)	(13,727,634)											
	GD-OR	(677,733)		(677,733)										
<b>Total Gas Underground S</b>		<b>(14,405,367)</b>		<b>(13,727,634)</b>		<b>(677,733)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,528,145)	(1,528,145)											
	GD-ID	(61,027,775)	(61,027,775)											
	GD-WA	(119,946,925)	(119,946,925)											
	GD-OR	(94,321,960)		(94,321,960)										
<b>Total Gas Distribution</b>		<b>(276,824,805)</b>		<b>(182,502,845)</b>		<b>(94,321,960)</b>								
<b>General Plant</b>														
4	ED-AN	(40,325,889)	(40,325,889)			(40,325,889)	(40,325,889)		(27,381,279)	(27,381,279)		(12,944,610)	(12,944,610)	
	ED-ID	(7,393,585)	(7,393,585)		(7,393,585)	(7,393,585)	(7,393,585)				(7,393,585)	(7,393,585)	(7,393,585)	
	ED-WA	(16,535,638)	(16,535,638)		(16,535,638)	(16,535,638)	(16,535,638)	(16,535,638)		(16,535,638)				
7,4	CD-AA	(40,183,003)	(28,749,733)	(7,936,545)	(3,496,725)	(28,749,733)	(28,749,733)		(19,521,069)	(19,521,069)		(9,228,664)	(9,228,664)	
9,4	CD-AN	(11,951,829)	(9,411,349)	(2,540,480)		(9,411,349)	(9,411,349)		(6,390,306)	(6,390,306)		(3,021,043)	(3,021,043)	
9	CD-ID	(5,413,244)	(4,262,605)	(1,150,639)		(4,262,605)	(4,262,605)				(4,262,605)	(4,262,605)	(4,262,605)	
9	CD-WA	(2,666,005)	(2,099,319)	(566,686)		(2,099,319)	(2,099,319)	(2,099,319)		(2,099,319)				
8	GD-AA	(1,779,604)		(1,229,386)	(550,218)									
	GD-AN	(1,874,765)		(1,874,765)										
	GD-ID	(1,519,739)		(1,519,739)										
	GD-WA	(4,474,674)		(4,474,674)										
	GD-OR	(4,304,865)		(4,304,865)										
<b>Total General Plant</b>		<b>(138,422,840)</b>	<b>(108,778,118)</b>	<b>(21,292,914)</b>	<b>(8,351,808)</b>	<b>(30,291,147)</b>	<b>(78,486,971)</b>	<b>(108,778,118)</b>	<b>(18,634,957)</b>	<b>(53,292,654)</b>	<b>(71,927,611)</b>	<b>(11,656,190)</b>	<b>(25,194,317)</b>	<b>(36,850,507)</b>
<b>Total Accumulated Depr</b>		<b>(1,588,921,707)</b>	<b>(1,268,046,813)</b>	<b>(217,523,393)</b>	<b>(103,351,501)</b>	<b>(471,682,306)</b>	<b>(796,364,507)</b>	<b>(1,268,046,813)</b>	<b>(290,443,246)</b>	<b>(517,831,358)</b>	<b>(808,274,604)</b>	<b>(181,239,060)</b>	<b>(278,533,149)</b>	<b>(459,772,209)</b>

Allocation Ratios:					Jurisdiction -			
Service -	Electric	Gas-North	Gas-South		Washington	Idaho		
7 Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	Production/Transmission Ratio	64.710%	35.290%	
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	3	Direct Distribution Operating Expense	66.137%	33.863%	
9 Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	4	Jurisdictional 4-Factor Ratio	67.900%	32.100%	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-12A</b>
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(8,687,220)	(8,687,220)			(8,687,220)	(8,687,220)		(5,621,500)	(5,621,500)		(3,065,720)	(3,065,720)	
1	Misc Intangible Plt (3030 ED-AN	(991,317)	(991,317)			(991,317)	(991,317)		(641,481)	(641,481)		(349,836)	(349,836)	
<b>Total Production/Transmission</b>		<b>(9,678,537)</b>	<b>(9,678,537)</b>			<b>(9,678,537)</b>	<b>(9,678,537)</b>		<b>(6,262,981)</b>	<b>(6,262,981)</b>		<b>(3,415,556)</b>	<b>(3,415,556)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(131,146)	(131,146)			(131,146)	(131,146)	(131,146)		(131,146)				
	Misc Intangible Plt (3030 ED-WA	(29,217)	(29,217)			(29,217)	(29,217)	(29,217)		(29,217)				
<b>Total Distribution</b>		<b>(160,363)</b>	<b>(160,363)</b>			<b>(160,363)</b>	<b>(160,363)</b>	<b>(160,363)</b>		<b>(160,363)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	(965,643)	(690,888)	(190,725)	(84,030)	(690,888)	(690,888)		(469,113)	(469,113)		(221,775)	(221,775)	
9,1	CD-AN	(71,635)	(56,408)	(15,227)		(56,408)	(56,408)		(36,502)	(36,502)		(19,906)	(19,906)	
	GD-ID	(52,797)		(52,797)										
	GD-WA	(127,063)		(127,063)										
	GD-OR	(67,843)			(67,843)									
<b>Total General Plant - 303000</b>		<b>(1,284,981)</b>	<b>(747,296)</b>	<b>(385,812)</b>	<b>(151,873)</b>		<b>(747,296)</b>	<b>(747,296)</b>		<b>(505,615)</b>	<b>(505,615)</b>		<b>(241,681)</b>	<b>(241,681)</b>
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(30,640,730)	(21,922,523)	(6,051,850)	(2,666,357)		(21,922,523)	(21,922,523)		(14,885,393)	(14,885,393)		(7,037,130)	(7,037,130)
9,4	CD-AN	(20,083)	(15,814)	(4,269)			(15,814)	(15,814)		(10,738)	(10,738)		(5,076)	(5,076)
9	CD-ID	(23,994)	(18,894)	(5,100)		(18,894)	(18,894)					(18,894)	(18,894)	
4	ED-AN	(494,678)	(494,678)			(494,678)	(494,678)		(335,886)	(335,886)		(158,792)	(158,792)	
	ED-ID	(15,217)	(15,217)			(15,217)	(15,217)					(15,217)	(15,217)	
	ED-WA	(2,169,616)	(2,169,616)			(2,169,616)	(2,169,616)	(2,169,616)		(2,169,616)	(2,169,616)			
8	GD-AA	(1,646,359)		(1,137,338)	(509,021)									
	GD-AN	(11,522)		(11,522)										
	GD-OR	(1,231)			(1,231)									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(35,023,430)</b>	<b>(24,636,742)</b>	<b>(7,210,079)</b>	<b>(3,176,609)</b>	<b>(2,203,727)</b>	<b>(22,433,015)</b>	<b>(24,636,742)</b>	<b>(2,169,616)</b>	<b>(15,232,017)</b>	<b>(17,401,633)</b>	<b>(34,111)</b>	<b>(7,200,998)</b>	<b>(7,235,109)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(239,955)		(239,955)										
<b>Total Gas Underground Storage</b>		<b>(239,955)</b>		<b>(239,955)</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(228,235)	(163,295)	(45,079)	(19,861)		(163,295)	(163,295)		(110,877)	(110,877)		(52,418)	(52,418)
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)			
4	ED-AN	(66,293)	(66,293)			(66,293)	(66,293)		(45,013)	(45,013)		(21,280)	(21,280)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)		(110,678)	(110,678)			
	GD-WA	(1,863)		(1,863)										
	GD-OR	(435)			(435)									
<b>Total General Plant - 390200, 396200</b>		<b>(420,373)</b>	<b>(350,400)</b>	<b>(49,677)</b>	<b>(20,296)</b>	<b>(120,812)</b>	<b>(229,588)</b>	<b>(350,400)</b>	<b>(117,239)</b>	<b>(155,890)</b>	<b>(273,129)</b>	<b>(3,573)</b>	<b>(73,698)</b>	<b>(77,271)</b>
<b>Total Accumulated Amortization</b>		<b>(46,807,639)</b>	<b>(35,573,338)</b>	<b>(7,885,523)</b>	<b>(3,348,778)</b>	<b>(2,484,902)</b>	<b>(33,088,436)</b>	<b>(35,573,338)</b>	<b>(2,447,218)</b>	<b>(22,156,503)</b>	<b>(24,603,721)</b>	<b>(37,684)</b>	<b>(10,931,933)</b>	<b>(10,969,617)</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1 Production/Transmission Ratio	64.710%	35.290%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4 Jurisdictional 4-Factor Ratio	67.900%	32.100%
9 Elec/Gas North 4-Factor	78.744%	21.256%	0.000%			



RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	
99		GD-OR / AS	849,589	0	0	0	0	0	0	0	0	849,589	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	5,672,638	0	0	4,058,602	4,058,602	0	0	1,120,403	1,120,403	0	493,633	
9		CD-WA / ID / AN	1,237,797	395,734	344,288	234,669	974,691	106,824	92,936	63,346	263,106	0	0	
		<b>TOTAL ACCOUNT</b>	<b>8,635,852</b>	<b>409,345</b>	<b>706,567</b>	<b>4,316,045</b>	<b>5,431,957</b>	<b>583,988</b>	<b>92,936</b>	<b>1,183,749</b>	<b>1,860,673</b>	<b>849,589</b>	<b>493,633</b>	<b>1,343,222</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,262,563	1,172,156	2,163,129	3,927,278	7,262,563	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,238,251	0	0	0	0	2,238,251	0	0	0	2,238,251	0	
99		GD-OR / AS	3,532,797	0	0	0	0	0	0	0	0	3,532,797	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	79,308,988	0	0	56,743,202	56,743,202	0	0	15,664,318	15,664,318	0	6,901,468	
9		CD-WA / ID / AN	22,314,434	5,556,783	4,531,163	7,483,332	17,571,278	1,499,987	1,223,133	2,020,036	4,743,156	0	0	
		<b>TOTAL ACCOUNT</b>	<b>114,657,033</b>	<b>6,728,939</b>	<b>6,694,292</b>	<b>68,153,812</b>	<b>81,577,043</b>	<b>3,738,238</b>	<b>1,223,133</b>	<b>17,684,354</b>	<b>22,645,725</b>	<b>3,532,797</b>	<b>6,901,468</b>	<b>10,434,265</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,495,987	3,261,646	14,649	6,219,692	9,495,987	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	634,310	0	0	0	0	0	0	438,194	438,194	0	196,116	
7		CD-AA	57,509,933	0	0	41,146,632	41,146,632	0	0	11,358,787	11,358,787	0	5,004,514	
9		CD-WA / ID / AN	222,571	30,366	69,255	75,641	175,262	8,197	18,694	20,418	47,309	0	0	
		<b>TOTAL ACCOUNT</b>	<b>67,869,451</b>	<b>3,292,012</b>	<b>83,904</b>	<b>47,441,965</b>	<b>50,817,881</b>	<b>8,197</b>	<b>18,694</b>	<b>11,824,049</b>	<b>11,850,940</b>	<b>0</b>	<b>5,200,630</b>	<b>5,200,630</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	31,096,839	14,813,424	5,258,828	11,024,587	31,096,839	0	0	0	0	0	0	
99		GD-WA / ID / AN	10,004,531	0	0	0	0	6,538,644	2,118,213	1,347,674	10,004,531	0	0	
99		GD-OR / AS	3,181,897	0	0	0	0	0	0	0	0	3,181,897	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	566,854	0	0	405,567	405,567	0	0	111,959	111,959	0	49,328	
9		CD-WA / ID / AN	5,751,072	1,702,442	907,741	1,918,441	4,528,624	459,554	245,034	517,860	1,222,448	0	0	
		<b>TOTAL ACCOUNT</b>	<b>50,601,193</b>	<b>16,515,866</b>	<b>6,166,569</b>	<b>13,348,595</b>	<b>36,031,030</b>	<b>6,998,198</b>	<b>2,363,247</b>	<b>1,977,493</b>	<b>11,338,938</b>	<b>3,181,897</b>	<b>49,328</b>	<b>3,231,225</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,859	10,739	14,745	374,375	399,859	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	3,133,604	110,909	138,108	2,218,507	2,467,524	29,939	37,281	598,860	666,080	0	0	
		<b>TOTAL ACCOUNT</b>	<b>3,674,961</b>	<b>121,648</b>	<b>152,853</b>	<b>2,592,882</b>	<b>2,867,383</b>	<b>114,210</b>	<b>37,281</b>	<b>598,860</b>	<b>750,351</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,079,004	974,881	299,430	1,804,693	3,079,004	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,717,192	0	0	0	0	1,979,547	372,125	365,520	2,717,192	0	0	
99		GD-OR / AS	984,223	0	0	0	0	0	0	0	984,223	0	984,223	
8		GD-AA	2,408,088	0	0	0	0	0	0	1,663,555	1,663,555	0	744,533	
7		CD-AA	10,327,370	0	0	7,388,923	7,388,923	0	0	2,039,759	2,039,759	0	898,688	
9		CD-WA / ID / AN	1,252,401	21,209	765,639	199,343	986,191	5,725	206,675	53,810	266,210	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,768,278</b>	<b>996,090</b>	<b>1,065,069</b>	<b>9,392,959</b>	<b>11,454,118</b>	<b>1,985,272</b>	<b>578,800</b>	<b>4,122,644</b>	<b>6,686,716</b>	<b>984,223</b>	<b>1,643,221</b>	<b>2,627,444</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	733,820	225,206	44,960	463,654	733,820	0	0	0	0	0	0	
99		GD-WA / ID / AN	181,531	0	0	0	0	29,941	9,765	141,825	181,531	0	0	
99		GD-OR / AS	112,542	0	0	0	0	0	0	0	112,542	0	112,542	
8		GD-AA	239,499	0	0	0	0	0	0	165,451	165,451	0	74,048	
7		CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	30,950	
9		CD-WA / ID / AN	73,791	3,516	1,122	53,468	58,106	949	303	14,433	15,685	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,696,846</b>	<b>228,722</b>	<b>46,082</b>	<b>771,588</b>	<b>1,046,392</b>	<b>30,890</b>	<b>10,068</b>	<b>391,956</b>	<b>432,914</b>	<b>112,542</b>	<b>104,998</b>	<b>217,540</b>
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	33,898,030	15,812,937	9,890,388	8,194,705	33,898,030	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,466,376	0	0	0	0	2,763,400	872,482	830,494	4,466,376	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	535,933	0	0	383,444	383,444	0	0	105,852	105,852	0	46,637	
9		CD-WA / ID / AN	1,657,136	257,275	407,952	639,668	1,304,895	69,448	110,122	172,671	352,241	0	0	
		<b>TOTAL ACCOUNT</b>	<b>40,601,309</b>	<b>16,070,212</b>	<b>10,298,340</b>	<b>9,217,817</b>	<b>35,586,369</b>	<b>2,832,848</b>	<b>982,604</b>	<b>1,109,017</b>	<b>4,924,469</b>	<b>43,834</b>	<b>46,637</b>	<b>90,471</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended November 30, 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-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	58,828,001	11,372,861	4,593,848	42,861,292	58,828,001	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,258,794	0	0	0	0	699,208	555,694	3,892	1,258,794	0	0	0
99	GD-OR / AS	1,230,831	0	0	0	0	0	0	0	0	1,230,831	0	1,230,831
8	GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	306,995
7	CD-AA	31,313,896	0	0	22,404,153	22,404,153	0	0	6,184,808	6,184,808	0	2,724,935	2,724,935
9	CD-WA / ID / AN	12,738,034	532,606	3,191,902	6,305,929	10,030,437	143,771	861,616	1,702,210	2,707,597	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>106,362,488</b>	<b>11,905,467</b>	<b>7,785,750</b>	<b>71,571,374</b>	<b>91,262,591</b>	<b>842,979</b>	<b>1,417,310</b>	<b>8,576,847</b>	<b>10,837,136</b>	<b>1,230,831</b>	<b>3,031,930</b>	<b>4,262,761</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	437,344	0	0	312,906	312,906	0	0	86,380	86,380	0	38,058	38,058
9	CD-WA / ID / AN	9,978	3,926	0	3,931	7,857	1,060	0	1,061	2,121	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>530,587</b>	<b>3,926</b>	<b>2,299</b>	<b>395,436</b>	<b>401,661</b>	<b>1,060</b>	<b>0</b>	<b>87,441</b>	<b>88,501</b>	<b>2,367</b>	<b>38,058</b>	<b>40,425</b>
	<b>TOTAL GENERAL PLANT</b>	<b>415,397,998</b>	<b>56,272,227</b>	<b>33,001,725</b>	<b>227,202,473</b>	<b>316,476,425</b>	<b>17,135,880</b>	<b>6,724,073</b>	<b>47,556,410</b>	<b>71,416,363</b>	<b>9,995,307</b>	<b>17,509,903</b>	<b>27,505,210</b>

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%	78.744%	21.256%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,308,089	153,179	0	10,154,910	10,308,089	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,228,572	0	0	0	0	1,022,594	205,978	0	1,228,572	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,852,995	0	0	6,334,052	6,334,052	0	0	1,748,555	1,748,555	0	770,388	
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	0	
		TOTAL ACCOUNT	21,009,837	153,179	0	16,641,771	16,794,950	1,022,594	205,978	1,789,804	3,018,376	426,123	770,388	1,196,511
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,294,863	5,176,743	23,524	2,094,596	7,294,863	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	2,548,501	0	0	0	0	0	0	1,760,555	1,760,555	0	787,946	
7		CD-AA	125,503,951	0	0	89,794,312	89,794,312	0	0	24,788,285	24,788,285	0	10,921,354	
9		CD-WA / ID / AN	121,984	0	58,902	37,153	96,055	0	15,900	10,029	25,929	0	0	
		TOTAL ACCOUNT	135,469,299	5,176,743	82,426	91,926,061	97,185,230	0	15,900	26,558,869	26,574,769	0	11,709,300	11,709,300
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	516	0	0	516	516	0	0	0	0	0	0	
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,952,320	0	0	3,543,236	3,543,236	0	0	978,133	978,133	0	430,951	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,965,593	0	0	3,543,752	3,543,752	0	0	989,659	989,659	1,231	430,951	432,182
		TOTAL	161,444,729	5,329,922	82,426	112,111,584	117,523,932	1,022,594	221,878	29,338,332	30,582,804	427,354	12,910,639	13,337,993

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	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%	78.744%	21.256%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12A</b>
For Twelve Months Ended November 30, 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	(65,095,953)	(46,574,201)	(12,857,102)	(5,664,650)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(894,086)	(704,039)	(190,047)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
		Total	<u>(66,536,433)</u>	<u>(47,669,169)</u>	<u>(13,155,067)</u>	<u>(5,712,197)</u>

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%	78.744%	21.256%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Twelve Months Ended November 30, 2015
Average of Monthly Averages Basis

Report ID: <b>C-WKC-12A</b>
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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	1,476,987	805,484		2,282,471		805,484			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,202,621	655,857		1,858,478		655,857			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	17,041,863	7,830,130	2,370,655	27,242,648		6,256,707		1,573,423	2,370,655
1	154300 PLANT MATERIALS & OPER SUP-CS2	589,308	321,383		910,691		321,383			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,699,360	926,756		2,626,116		926,756			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	422	194	59	675		155		39	59
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	3,659	1,681	509	5,849		1,343		338	509
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,317	606	183	2,106		484		122	183
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	59,440,632			59,440,632	48,220,999		11,219,633		
<b>TOTAL</b>		<b>81,456,169</b>	<b>10,542,091</b>	<b>2,371,406</b>	<b>94,369,666</b>	<b>48,220,999</b>	<b>8,968,169</b>	<b>11,219,633</b>	<b>1,573,922</b>	<b>2,371,406</b>

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
1	Production/Transmission Ratio				35.290%		
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.547%	19.751%	8.702%	32.100%	29.242%	100.000%
99	Not Allocated						