

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended January 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	159,113,287	104,358,076	54,755,211
	Adjustments			
	Adjusted Net Operating Income (Loss)	159,113,287	104,358,076	54,755,211
E-APL	Electric Net Rate Base	2,031,797,101	1,347,573,107	684,223,994
	RATE OF RETURN	7.831%	7.744%	8.003%

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended January 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2015 thru 12-31-2015	100.000%	65.630%	34.370%
2	Input	Number of Customers - AMA Percent	02-01-2015 thru 01-31-2016	373,826 100.000%	245,509 65.675%	128,317 34.325%
3	E-OPS	Direct Distribution Operating Expense Percent	02-01-2015 thru 01-31-2016	26,594,836 100.000%	17,789,586 66.891%	8,805,250 33.109%
	Input	Jurisdictional 4-Factor Ratio	01-01-2015 thru 12-31-2015			
		Direct O & M Accts 500 - 598		22,258,114	14,179,208	8,078,906
		Direct O & M Accts 901 - 935		27,675,297	19,974,239	7,701,058
		Total		49,933,411	34,153,447	15,779,964
		Percentage		100.000%	68.398%	31.602%
		Direct Labor Accts 500 - 598		14,905,270	10,500,754	4,404,516
		Direct Labor Accts 901 - 935		5,379,445	4,296,600	1,082,845
		Total		20,284,715	14,797,354	5,487,361
		Percentage		100.000%	72.948%	27.052%
		Number of Customers		374,962	246,435	128,527
		Percentage		100.000%	65.723%	34.277%
		Net Direct Plant		951,044,253	619,058,713	331,985,540
		Percentage		100.000%	65.093%	34.907%
4		Total Percentages		400.000%	272.161%	127.839%
		Percent		100.000%	68.040%	31.960%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended January 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,870,162	57,859,575	7,660,811	3,349,776
		Direct O & M Accts 901 - 935		40,470,171	30,725,388	6,803,561	2,941,222
		Direct O & M Accts 901 - 905 Utility 9 Only		5,203,836	3,701,516	1,502,320	0
		Adjustments		0	0	0	0
		Total		114,544,169	92,286,479	15,966,692	6,290,998
		Percentage		100.000%	80.569%	13.939%	5.492%
		Direct Labor Accts 500 - 894		71,533,714	54,197,331	12,273,957	5,062,426
		Direct Labor Accts 901 - 935		5,276,902	3,297,361	193,627	1,785,914
		Direct Labor Accts 901 - 905 Utility 9 Only		10,808,995	7,263,025	3,545,970	0
		Total		87,619,611	64,757,717	16,013,554	6,848,340
		Percentage		100.000%	73.908%	18.276%	7.816%
		Number of Customers at		709,694	374,962	235,378	99,354
		Percentage		100.000%	52.834%	33.166%	14.000%
		Net Direct Plant		2,961,417,554	2,309,776,654	427,886,508	223,754,392
		Percentage		100.000%	77.995%	14.449%	7.556%
		Total Percentages		400.000%	285.306%	79.830%	34.863%
		Average (CD AA)		100.000%	71.326%	19.958%	8.716%

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RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended January 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 894		10,455,835	0	7,274,832 3,181,003
		Direct O & M Accts 901 - 935		9,194,411	0	6,419,305 2,775,106
		Direct O & M Accts 901 - 905 Utility 9 Only		1,502,320	0	1,502,320 0
		Total		21,152,566	0	15,196,457 5,956,109
		Percentage		100.000%	0.000%	71.842% 28.158%
		Direct Labor Accts 500 - 894		12,747,846	0	9,025,326 3,722,520
		Direct Labor Accts 901 - 935		1,617,630	0	158,227 1,459,403
		Direct Labor Accts 901 - 905 Utility 9 Only		3,545,970	0	3,545,970 0
		Total		17,911,446	0	12,729,523 5,181,923
		Percentage		100.000%	0.000%	71.069% 28.931%
		Number of Customers at		334,732	0	235,378 99,354
		Percentage		100.000%	0.000%	70.318% 29.682%
		Net Direct Plant		642,075,757	0	419,325,758 222,749,999
		Percentage		100.000%	0.000%	65.308% 34.692%
		Total Percentages		400.000%	0.000%	278.538% 121.462%
		Average (GD AA)		100.000%	0.000%	69.634% 30.366%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended January 31, 2016 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	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		65,517,641	57,859,575	7,658,066	0
		Direct O & M Accts 901 - 935		37,524,901	30,725,388	6,799,513	0
		Adjustments		0	0	0	0
		Total		103,042,542	88,584,963	14,457,579	0
		Percentage		100.000%	85.969%	14.031%	0.000%
		Direct Labor Accts 500 - 894		66,392,511	54,197,331	12,195,180	0
		Direct Labor Accts 901 - 935		3,705,603	3,297,361	408,242	0
		Total		70,098,114	57,494,692	12,603,422	0
		Percentage		100.000%	82.020%	17.980%	0.000%
		Number of Customers at Percentage		610,340	374,962	235,378	0
				100.000%	61.435%	38.565%	0.000%
		Net Direct Plant Percentage		2,706,279,542	2,286,953,784	419,325,758	0
				100.000%	84.505%	15.495%	0.000%
9		Total Percentages		400.000%	313.930%	86.070%	0.000%
		Average (CD AN/ID/WA)		100.000%	78.482%	21.518%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	01-01-2015 thru 01-31-2016	959,226,934	626,063,524	333,163,410	
				100.000%	65.268%	34.732%	
11		Book Depreciation Percent	02-01-2015 thru 01-31-2016	95,345,045	61,784,594	33,560,451	
				100.000%	64.801%	35.199%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended January 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	01-01-2015 thru 01-31-2016	2,434,969,584 100.000%	1,600,323,244 65.723%	834,646,340 34.277%
13	E-PLT	Net Electric General Plant - AMA Percent	01-01-2015 thru 01-31-2016	211,325,228 100.000%	141,194,302 66.814%	70,130,926 33.186%
14		Net Allocated Schedule M's - AMA Percent	02-01-2015 thru 01-31-2016	-188,792,352 100.000%	-121,234,565 64.216%	-67,557,787 35.784%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended January 31, 2016
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	341,069,493	0	341,069,493	230,599,089	0	230,599,089	110,470,404	0	110,470,404
99	442200	Commercial - Firm & Int.	314,073,327	0	314,073,327	222,551,496	0	222,551,496	91,521,831	0	91,521,831
1	442300	Industrial	116,914,737	0	116,914,737	67,188,116	0	67,188,116	49,726,621	0	49,726,621
99	444000	Public Street & Highway Lighting	7,318,188	0	7,318,188	4,922,776	0	4,922,776	2,395,412	0	2,395,412
99	448000	Interdepartmental Revenue	1,179,459	0	1,179,459	917,686	0	917,686	261,773	0	261,773
99	499XXX	Unbilled Revenue	(13,878,311)	0	(13,878,311)	(9,886,779)	0	(9,886,779)	(3,991,532)	0	(3,991,532)
		TOTAL SALES TO ULTIMATE CUSTOMERS	766,676,893	0	766,676,893	516,292,384	0	516,292,384	250,384,509	0	250,384,509
1	447XXX	Sales for Resale	0	131,964,805	131,964,805	0	86,608,502	86,608,502	0	45,356,303	45,356,303
		TOTAL SALES OF ELECTRICITY	766,676,893	131,964,805	898,641,698	516,292,384	86,608,502	602,900,886	250,384,509	45,356,303	295,740,812
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(5,620,861)	0	(5,620,861)	(3,422,474)	0	(3,422,474)	(2,198,387)	0	(2,198,387)
99	451000	Miscellaneous Service Revenue	252,032	0	252,032	155,091	0	155,091	96,941	0	96,941
1	453000	Sales of Water & Water Power	0	403,670	403,670	0	264,929	264,929	0	138,741	138,741
1	454000	Rent from Electric Property	2,524,004	77,107	2,601,111	1,480,439	50,605	1,531,044	1,043,565	26,502	1,070,067
1	456XXX	Other Electric Revenues	5,846,417	102,771,552	108,617,969	5,417,848	67,448,970	72,866,818	428,569	35,322,582	35,751,151
		TOTAL OTHER OPERATING REVENUE	3,001,592	103,252,329	106,253,921	3,630,904	67,764,504	71,395,408	(629,312)	35,487,825	34,858,513
		TOTAL ELECTRIC REVENUE	769,678,485	235,217,134	1,004,895,619	519,923,288	154,373,006	674,296,294	249,755,197	80,844,128	330,599,325

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended January 31, 2016	
Average of Monthly Averages Basis	

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	50000	Supervision & Engineering	5,219	275,716	280,935	5,219	180,952	186,171	0	94,764	94,764
1	501XXX	Fuel	0	30,537,270	30,537,270	0	20,041,610	20,041,610	0	10,495,660	10,495,660
1	50200	Steam Expense	0	5,382,604	5,382,604	0	3,532,603	3,532,603	0	1,850,001	1,850,001
1	505000	Electric Expense	0	1,196,216	1,196,216	0	785,077	785,077	0	411,139	411,139
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,311,578	3,311,578	0	2,173,389	2,173,389	0	1,138,189	1,138,189
1	507000	Rent	0	40,024	40,024	0	26,268	26,268	0	13,756	13,756
		MAINTENANCE									
1	510000	Supervision & Engineering	0	601,175	601,175	0	394,551	394,551	0	206,624	206,624
1	511000	Structures	0	724,119	724,119	0	475,239	475,239	0	248,880	248,880
1	512000	Boiler Plant	0	4,800,511	4,800,511	0	3,150,575	3,150,575	0	1,649,936	1,649,936
1	513000	Electric Plant	0	528,932	528,932	0	347,138	347,138	0	181,794	181,794
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	864,436	864,436	0	567,329	567,329	0	297,107	297,107
		TOTAL STEAM POWER GENERATION EXP	5,219	48,262,581	48,267,800	5,219	31,674,731	31,679,950	0	16,587,850	16,587,850
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,199,203	2,199,203	0	1,443,337	1,443,337	0	755,866	755,866
1	536000	Water for Power	0	1,301,422	1,301,422	0	854,123	854,123	0	447,299	447,299
1	537000	Hydraulic Expense	4,377,321	2,834,006	7,211,327	2,833,616	1,859,958	4,693,574	1,543,705	974,048	2,517,753
1	538000	Electric Expense	0	6,575,699	6,575,699	0	4,315,631	4,315,631	0	2,260,068	2,260,068
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	868,651	868,651	0	570,096	570,096	0	298,555	298,555
1	540000	Rent	0	1,367,028	1,367,028	0	897,180	897,180	0	469,848	469,848
1	540100	MT Trust Funds Land Settlement Rents	5,661,976	0	5,661,976	3,671,028	0	3,671,028	1,990,948	0	1,990,948
		MAINTENANCE									
1	541000	Supervision & Engineering	0	1,618,687	1,618,687	0	1,062,344	1,062,344	0	556,343	556,343
1	542000	Structures	0	327,346	327,346	0	214,837	214,837	0	112,509	112,509
1	543000	Reservoirs, Dams, & Waterways	0	1,368,013	1,368,013	0	897,827	897,827	0	470,186	470,186
1	544000	Electric Plant	0	2,703,064	2,703,064	0	1,774,021	1,774,021	0	929,043	929,043
1	545000	Miscellaneous Hydraulic Plant	0	685,290	685,290	0	449,756	449,756	0	235,534	235,534
		TOTAL HYDRO POWER GENERATION EXP	10,039,297	21,848,409	31,887,706	6,504,644	14,339,110	20,843,754	3,534,653	7,509,299	11,043,952
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	1,256,184	1,256,184	0	824,434	824,434	0	431,750	431,750
1	547XXX	Fuel	0	93,806,306	93,806,306	0	61,565,079	61,565,079	0	32,241,227	32,241,227
1	548000	Generation Expense	0	2,158,328	2,158,328	0	1,416,511	1,416,511	0	741,817	741,817
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	521,025	521,025	0	341,949	341,949	0	179,076	179,076
1	550000	Rent	0	(33,315)	(33,315)	0	(21,865)	(21,865)	0	(11,450)	(11,450)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	666,763	666,763	0	437,597	437,597	0	229,166	229,166
1	552000	Structures	0	110,847	110,847	0	72,749	72,749	0	38,098	38,098
1	553000	Generating & Electric Equipment	0	2,119,325	2,119,325	0	1,390,913	1,390,913	0	728,412	728,412
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	384,602	384,602	0	252,414	252,414	0	132,188	132,188
		TOTAL OTHER POWER GENERATION EXP	0	100,990,065	100,990,065	0	66,279,781	66,279,781	0	34,710,284	34,710,284

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	167,842,354	167,842,354	0	110,154,937	110,154,937	0	57,687,417	57,687,417
1	556000	System Control & Load Dispatching	0	1,022,097	1,022,097	0	670,802	670,802	0	351,295	351,295
E-557	557XXX	Other Expense	3,502,396	76,655,128	80,157,524	(2,042,428)	50,308,760	48,266,332	5,544,824	26,346,368	31,891,192
TOTAL OTHER POWER SUPPLY EXPENSE			3,502,396	245,519,579	249,021,975	(2,042,428)	161,134,499	159,092,071	5,544,824	84,385,080	89,929,904
TOTAL PRODUCTION OPERATING EXP			13,546,912	416,620,634	430,167,546	4,467,435	273,428,121	277,895,556	9,079,477	143,192,513	152,271,990
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,163,293	2,163,293	0	1,419,769	1,419,769	0	743,524	743,524
1	561000	Load Dispatching	0	2,576,115	2,576,115	0	1,690,704	1,690,704	0	885,411	885,411
1	562000	Station Expense	0	526,063	526,063	0	345,255	345,255	0	180,808	180,808
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	431,189	431,189	0	282,989	282,989	0	148,200	148,200
1	565XXX	Transmission of Electricity by Others	0	17,297,168	17,297,168	0	11,352,131	11,352,131	0	5,945,037	5,945,037
1	566000	Miscellaneous Transmission Expense	0	3,251,533	3,251,533	0	2,133,981	2,133,981	0	1,117,552	1,117,552
1	567000	Rent	0	154,951	154,951	0	101,694	101,694	0	53,257	53,257
MAINTENANCE											
1	568000	Supervision & Engineering	2,875	827,189	830,064	2,280	542,884	545,164	595	284,305	284,900
1	569000	Structures	6,834	748,745	755,579	637	491,401	492,038	6,197	257,344	263,541
1	570000	Station Equipment	7,646	1,333,669	1,341,315	5,225	875,287	880,512	2,421	458,382	460,803
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	31,622	1,100,182	1,131,804	19,576	722,049	741,625	12,046	378,133	390,179
1	572000	Underground Lines	3,046	6,669	9,715	0	4,377	4,377	3,046	2,292	5,338
1	573000	Service Miscellaneous	17,496	87,613	105,109	17,475	57,500	74,975	21	30,113	30,134
TOTAL TRANSMISSION OPERATING EXP			69,519	30,504,379	30,573,898	45,193	20,020,021	20,065,214	24,326	10,484,358	10,508,684

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended January 31, 2016
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	26,077,713	26,077,713	0	17,114,803	17,114,803	0	8,962,910	8,962,910
E-DEPX		Depreciation Expense-Transmission	0	11,091,690	11,091,690	0	7,279,476	7,279,476	0	3,812,214	3,812,214
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,158,499	1,158,499	0	760,323	760,323	0	398,176	398,176
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(141,516)	0	(141,516)	141,516	0	141,516
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,133,333	0	1,133,333	1,133,333	0	1,133,333	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,260	142,325	0	68,740	68,740
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,473	21,473	0	11,246	11,246
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	2,306,858	0	2,306,858	984,447	0	984,447	1,322,411	0	1,322,411
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	144,467	0	144,467	0	0	0	144,467	0	144,467
99	407368	Amortization of Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	407380	Amortization of Wartsila Generators	140,395	0	140,395	140,395	0	140,395	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	580,226	580,226	0	303,860	303,860
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	290,395	0	290,395	290,395	0	290,395	0	0	0
99	407395	Optional Renewable Power Revenue Offset	228,380	0	228,380	180,212	0	180,212	48,168	0	48,168
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	(109,281)	0	(109,281)	0	0	0	(109,281)	0	(109,281)
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	(7,023,692)	0	(7,023,692)	(5,018,647)	0	(5,018,647)	(2,005,045)	0	(2,005,045)
99	407455	Amortization of Colstrip Refund	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,253,940)	0	(1,253,940)	0	0	0	(1,253,940)	0	(1,253,940)
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	150,144	0	150,144	150,144	0	150,144	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,416)	(8,416)	0	(5,523)	(5,523)	0	(2,893)	(2,893)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	153,879	0	153,879	0	0	0	153,879	0	153,879
E-OTX		Taxes Other Than FIT--Prod & Trans	0	20,903,252	20,903,252	0	13,718,805	13,718,805	0	7,184,447	7,184,447
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(1,102,862)	60,339,543	59,236,681	302,067	39,600,843	39,902,910	(1,404,929)	20,738,700	19,333,771
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	12,513,569	507,464,556	519,978,125	4,814,695	333,048,985	337,863,680	7,698,874	174,415,571	182,114,445

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended January 31, 2016
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	1,486,200	2,787,593	4,273,793	1,033,066	1,864,649	2,897,715	453,134	922,944	1,376,078
3	582000	Station Expense	678,819	75,652	754,471	344,748	50,604	395,352	334,071	25,048	359,119
3	583000	Overhead Line Expense	1,543,882	443,056	1,986,938	974,497	296,365	1,270,862	569,385	146,691	716,076
3	584000	Underground Line Expense	1,349,027	23	1,349,050	885,585	15	885,600	463,442	8	463,450
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	6,646	0	6,646	6,230	0	6,230	416	0	416
3	586000	Meter Expense	1,962,490	68,268	2,030,758	1,589,955	45,665	1,635,620	372,535	22,603	395,138
3	587000	Customer Installations Expense	521,815	106,212	628,027	284,082	71,046	355,128	237,733	35,166	272,899
3	588000	Miscellaneous Distribution Expense	4,218,053	3,383,511	7,601,564	2,507,101	2,263,264	4,770,365	1,710,952	1,120,247	2,831,199
3	589000	Rent	1	260,072	260,073	1	173,965	173,966	0	86,107	86,107
MAINTENANCE:											
3	590000	Supervision & Engineering	786,770	1,390,101	2,176,871	670,203	929,852	1,600,055	116,567	460,249	576,816
3	591000	Structures	382,337	8,157	390,494	222,413	5,456	227,869	159,924	2,701	162,625
3	592000	Station Equipment	890,194	173,413	1,063,607	684,221	115,998	800,219	205,973	57,415	263,388
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	10,238,931	(23,404)	10,215,527	6,807,647	(15,655)	6,791,992	3,431,284	(7,749)	3,423,535
3	594000	Underground Lines	797,771	0	797,771	558,211	0	558,211	239,560	0	239,560
3	595000	Line Transformers	322,927	307,940	630,867	244,719	205,984	450,703	78,208	101,956	180,164
3	596000	Street Light & Signal System Maintenance Exp	650,527	0	650,527	421,714	0	421,714	228,813	0	228,813
3	597000	Meters	24,838	0	24,838	18,352	0	18,352	6,486	0	6,486
3	598000	Miscellaneous Distribution Expense	722,466	450,134	1,172,600	525,699	301,099	826,798	196,767	149,035	345,802
TOTAL DISTRIBUTION OPERATING EXP			26,594,836	9,430,728	36,025,564	17,789,586	6,308,307	24,097,893	8,805,250	3,122,421	11,927,671
E-DEPX		Depreciation Expense-Distribution	40,947,865	36,233	40,984,098	25,607,903	24,237	25,632,140	15,339,962	11,996	15,351,958
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	52,628,642	0	52,628,642	45,134,895	0	45,134,895	7,493,747	0	7,493,747
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			93,603,504	36,233	93,639,737	70,769,795	24,237	70,794,032	22,833,709	11,996	22,845,705
TOTAL DISTRIBUTION EXPENSES			120,198,340	9,466,961	129,665,301	88,559,381	6,332,544	94,891,925	31,638,959	3,134,417	34,773,376

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	360,054	360,054	0	236,465	236,465	0	123,589	123,589
2	902000	Meter Reading Expenses	2,942,905	191,394	3,134,299	2,628,114	125,698	2,753,812	314,791	65,696	380,487
E-903	903XXX	Customer Records & Collection Expenses	1,170,374	7,781,770	8,952,144	749,230	5,110,677	5,859,907	421,144	2,671,093	3,092,237
2	904000	Uncollectible Accounts	0	3,052,016	3,052,016	0	2,004,412	2,004,412	0	1,047,604	1,047,604
2	905000	Misc Customer Accounts	0	272,197	272,197	0	178,765	178,765	0	93,432	93,432
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,113,279	11,657,431	15,770,710	3,377,344	7,656,017	11,033,361	735,935	4,001,414	4,737,349
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	23,438,852	516,087	23,954,939	17,043,892	338,940	17,382,832	6,394,960	177,147	6,572,107
2	909000	Advertising	16,415	877,570	893,985	15,333	576,344	591,677	1,082	301,226	302,308
2	910000	Misc Customer Service & Info Exp	0	135,303	135,303	0	88,860	88,860	0	46,443	46,443
TOTAL CUSTOMER SERVICE & INFO EXP			23,455,267	1,528,960	24,984,227	17,059,225	1,004,144	18,063,369	6,396,042	524,816	6,920,858
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	387,424	31,692,925	32,080,349	259,352	21,563,866	21,823,218	128,072	10,129,059	10,257,131
4	921000	Office Supplies & Expenses	115,201	4,056,234	4,171,435	115,201	2,759,862	2,875,063	0	1,296,372	1,296,372
4	922000	Admin Exp Transferred--Credit	0	(116,658)	(116,658)	0	(79,374)	(79,374)	0	(37,284)	(37,284)
4	923000	Outside Services Employed	130,347	9,317,329	9,447,676	61,039	6,339,511	6,400,550	69,308	2,977,818	3,047,126
4	924000	Property Insurance Premium	0	1,328,670	1,328,670	0	904,027	904,027	0	424,643	424,643
4	925XXX	Injuries and Damages	22,574	3,445,703	3,468,277	22,417	2,344,456	2,366,873	157	1,101,247	1,101,404
4	926XXX	Employee Pensions and Benefits	0	928,498	928,498	0	631,750	631,750	0	296,748	296,748
4	927000	Franchise Requirements	3,927	0	3,927	0	0	0	3,927	0	3,927
1	928000	Regulatory Commission Expenses	3,104,362	3,054,507	6,158,869	2,216,549	2,004,673	4,221,222	887,813	1,049,834	1,937,647
4	930000	Miscellaneous General Expenses	137,516	3,554,498	3,692,014	90,538	2,418,480	2,509,018	46,978	1,136,018	1,182,996
4	931000	Rents	9,593	1,019,449	1,029,042	5,393	693,633	699,026	4,200	325,816	330,016
4	935000	Maintenance of General Plant	972,167	9,698,460	10,670,627	559,076	6,598,832	7,157,908	413,091	3,099,628	3,512,719
TOTAL ADMIN & GEN OPERATING EXP			4,883,111	67,979,615	72,862,726	3,329,565	46,179,716	49,509,281	1,553,546	21,799,899	23,353,445

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended January 31, 2016
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,708,596	15,383,902	17,092,498	1,259,226	10,467,207	11,726,433	449,370	4,916,695	5,366,065
E-AMTX		Amortization Expense-General Plant - 303000	0	430,389	430,389	0	292,653	292,653	0	137,736	137,736
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,042,764	12,801,705	13,844,469	1,027,281	8,710,280	9,737,561	15,483	4,091,425	4,106,908
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	27,046	27,046	0	18,402	18,402	0	8,644	8,644
99	407229	Idaho Earnings Test Amortization	(2,867,569)	0	(2,867,569)	0	0	0	(2,867,569)	0	(2,867,569)
99	407468	Project Compass Deferral - ID	(2,674,360)	0	(2,674,360)	0	0	0	(2,674,360)	0	(2,674,360)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(2,790,569)	28,643,042	25,852,473	2,286,507	19,488,542	21,775,049	(5,077,076)	9,154,500	4,077,424
		TOTAL ADMIN & GENERAL EXPENSES	2,092,542	96,622,657	98,715,199	5,616,072	65,668,258	71,284,330	(3,523,530)	30,954,399	27,430,869
		TOTAL EXPENSES BEFORE FIT	162,372,997	626,740,565	789,113,562	119,426,717	413,709,948	533,136,665	42,946,280	213,030,617	255,976,897
		NET OPERATING INCOME (LOSS) BEFORE FIT			215,782,057			141,159,629			74,622,428
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(8,731,564)			(6,061,364)			(2,670,200)
E-FIT		DEFERRED FEDERAL INCOME TAX			65,597,848			42,992,545			22,605,303
E-FIT		AMORTIZED ITC - NOXON			(197,514)			(129,628)			(67,886)
		ELECTRIC NET OPERATING INCOME (LOSS)			159,113,287			104,358,076			54,755,211

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers - AMA	100.000%	65.675%	34.325%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.891%	33.109%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
For Twelve Months Ended January 31, 2016
Average of Monthly Averages Basis

Report ID:
E-456-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	15,655	985,523	1,001,178	14,555	646,799	661,354	1,100	338,724	339,824
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	29,125,343	29,125,343	0	19,114,963	19,114,963	0	10,010,380	10,010,380
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	4,816,501	4,816,501	0	3,161,070	3,161,070	0	1,655,431	1,655,431
1	456016	OTHER ELECTRIC REV-RESOURCE OP	97,500	3,068,599	3,166,099	97,500	2,013,922	2,111,422	0	1,054,677	1,054,677
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	60,244	60,244	0	39,538	39,538	0	20,706	20,706
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	8,513	8,513	0	5,587	5,587	0	2,926	2,926
1	456100	TRANSMISSION REVENUE OF OTHERS	0	11,078,062	11,078,062	0	7,270,532	7,270,532	0	3,807,530	3,807,530
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	3,192,000	3,192,000	0	2,094,910	2,094,910	0	1,097,090	1,097,090
1	456130	ANCILLARY SERVICES REVENUE	0	1,794,041	1,794,041	0	1,177,429	1,177,429	0	616,612	616,612
1	456150	OTHER ELECTRIC REV-CT FUEL SAL	0	0	0	0	0	0	0	0	0
1	456160	OTHER ELECTRIC REV-RES OPTIM O	0	0	0	0	0	0	0	0	0
1	456328	RESIDENTIAL DECOUPLING DEFERRE	7,852,778	0	7,852,778	7,842,701	0	7,842,701	10,077	0	10,077
1	456329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	(2,270,159)	0	(2,270,159)	(2,636,770)	0	(2,636,770)	366,611	0	366,611
1	456339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	150,643	0	150,643	99,862	0	99,862	50,781	0	50,781
1	456705	LOW VOLTAGE B ON A	0	928,944	928,944	0	609,666	609,666	0	319,278	319,278
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(575,134)	(575,134)	0	(377,460)	(377,460)	0	(197,674)	(197,674)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	575,134	575,134	0	377,460	377,460	0	197,674	197,674
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	47,713,782	47,713,782	0	31,314,555	31,314,555	0	16,399,227	16,399,227
TOTAL ACCOUNT 456			5,846,417	102,771,552	108,617,969	5,417,848	67,448,971	72,866,819	428,569	35,322,581	35,751,150

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended January 31, 2016	
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	161,890,596	161,890,596	0	106,248,798	106,248,798	0	55,641,798	55,641,798
1	555030	Pwr Sup Exp - Clearwater Incremental	0	550	550	0	361	361	0	189	189
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	172,962	172,962	0	113,515	113,515	0	59,447	59,447
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,132,191	4,132,191	0	2,711,957	2,711,957	0	1,420,234	1,420,234
1	555710	Intercompany Purchase	0	1,646,055	1,646,055	0	1,080,306	1,080,306	0	565,749	565,749
TOTAL ACCOUNT 555			0	167,842,354	167,842,354	0	110,154,937	110,154,937	0	57,687,417	57,687,417

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months Ended January 31, 2016	
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	5,969,333	5,969,333	0	3,917,673	3,917,673	0	2,051,660	2,051,660
1	557010	Other Power Supply Expense - Financial	0	45,332,216	45,332,216	0	29,751,533	29,751,533	0	15,580,683	15,580,683
1	557150	Fuel - Economic Dispatch	0	(32,044,055)	(32,044,055)	0	(21,030,513)	(21,030,513)	0	(11,013,542)	(11,013,542)
1	557160	Power Supply Expense - Miscellaneous	(4,626,553)	1,887	(4,624,666)	(2,779,754)	1,238	(2,778,516)	(1,846,799)	649	(1,846,150)
99	557161	Unbilled Add-Ons	(51,419)	0	(51,419)	411,481	0	411,481	(462,900)	0	(462,900)
1	557170	Broker Fees - Power	0	442,597	442,597	0	290,476	290,476	0	152,121	152,121
1	557171	REC Broker Fees	47,547	34,887	82,434	47,547	22,896	70,443	0	11,991	11,991
1	557172	Trade Reporting	0	5,928	5,928	0	3,891	3,891	0	2,037	2,037
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	11,320,333	0	11,320,333	11,320,333	0	11,320,333	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(7,811,885)	0	(7,811,885)	(7,811,885)	0	(7,811,885)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	2,037,089	0	2,037,089	2,037,089	0	2,037,089	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(5,764,737)	0	(5,764,737)	(5,764,737)	0	(5,764,737)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	2,581,408	0	2,581,408	0	0	0	2,581,408	0	2,581,408
99	557390	Idaho PCA Amortization	4,951,911	0	4,951,911	0	0	0	4,951,911	0	4,951,911
1	557395	Optional Renewable Power Expense Offset	0	664	664	0	436	436	0	228	228
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,403,459	2,403,459	0	1,577,390	1,577,390	0	826,069	826,069
1	557711	Turbine Gas Bookout Offset	0	(2,403,459)	(2,403,459)	0	(1,577,390)	(1,577,390)	0	(826,069)	(826,069)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	56,911,671	56,911,671	0	37,351,130	37,351,130	0	19,560,541	19,560,541
TOTAL ACCOUNT 557			3,502,396	76,655,128	80,157,524	(2,042,428)	50,308,760	48,266,332	5,544,824	26,346,368	31,891,192

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE	E-903-12A
For Twelve Months Ended January 31, 2016	
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	1,170,374	7,781,770	8,952,144	749,230	5,110,677	5,859,907	421,144	2,671,093	3,092,237
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	1,170,374	7,781,770	8,952,144	749,230	5,110,677	5,859,907	421,144	2,671,093	3,092,237

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.675%	34.325%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.723%	34.277%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended January 31, 2016	
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	363,461	516,087	879,548	250,837	338,940	589,777	112,624	177,147	289,771
99	908600	Public Purpose Tariff Rider Expense Offset	23,468,431	0	23,468,431	17,082,753	0	17,082,753	6,385,678	0	6,385,678
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	(608,584)	0	(608,584)	(505,242)	0	(505,242)	(103,342)	0	(103,342)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	23,438,852	516,087	23,954,939	17,043,892	338,940	17,382,832	6,394,960	177,147	6,572,107

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.675%	34.325%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT For Twelve Months Ended January 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.05%	52.05%
2	Cost of Debt		5.245%	5.213%
	Total Weighted Cost		2.730%	2.713%
E-APL	Net Rate Base	2,031,797,101	1,347,573,107	684,223,994
	Interest Deduction for FIT Calculation	55,351,743	36,788,746	18,562,997
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended January 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,004,895,619	674,296,294	330,599,325
E-OPS	Less: Operating & Maintenance Expense	610,384,671	400,664,674	209,719,997
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	105,196,997	73,618,291	31,578,706
E-OTX	Less: Taxes Other than FIT	73,531,894	58,853,700	14,678,194
	Net Operating Income Before FIT	215,782,057	141,159,629	74,622,428
E-INT	Less: Interest Expense	55,351,743	36,788,746	18,562,997
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,516)	141,516
E-SCM	Plus: Schedule M Adjustments	(137,983,341)	(90,725,702)	(47,257,639)
	Taxable Net Operating Income	22,446,973	13,786,697	8,660,276
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	7,856,441	4,825,344	3,031,097
1	Production Tax Credit	(148,700)	(97,592)	(51,108)
1	Investment Tax Credit - Noxon *	(16,439,305)	(10,789,116)	(5,650,189)
	Total Net Federal Income Tax	(8,731,564)	(6,061,364)	(2,670,200)
E-DTE	Deferred FIT	65,597,848	42,992,545	22,605,303
1	411400 Amortized Investment Tax Credit - Noxon	(197,514)	(129,628)	(67,886)
	Total Net FIT/Deferred FIT	56,668,770	36,801,553	19,867,217

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	43,726,220	67,007,176	110,733,396	27,921,406	44,667,380	72,588,786	15,804,814	22,339,796	38,144,610
12	997001 Contributions In Aid of Construction	0	6,678,423	6,678,423	0	4,389,260	4,389,260	0	2,289,163	2,289,163
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	(109,281)	0	(109,281)	0	0	0	(109,281)	0	(109,281)
4	997005 FAS106 Current Retiree Medical Accrual	0	2,102,274	2,102,274	0	1,430,387	1,430,387	0	671,887	671,887
99	997007 Idaho PCA	7,533,319	0	7,533,319	0	0	0	7,533,319	0	7,533,319
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(16,914)	(16,914)	0	(11,101)	(11,101)	0	(5,813)	(5,813)
4	997015 Airplane Lease Payments	0	555,955	555,955	0	378,272	378,272	0	177,683	177,683
12	997016 Redemption Expense Amortization	0	1,275,421	1,275,421	0	838,245	838,245	0	437,176	437,176
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	1,960,138	0	1,960,138	1,253,397	0	1,253,397	706,741	0	706,741
99	997019 CSS Temporary Service Fees	(17,829)	0	(17,829)	(3,240)	0	(3,240)	(14,589)	0	(14,589)
4	997020 FAS87 Current Pension Accrual	0	5,975,140	5,975,140	0	4,065,485	4,065,485	0	1,909,655	1,909,655
99	997021 Wartsilla Generators Amortization	140,395	0	140,395	140,395	0	140,395	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	(6,893,487)	0	(6,893,487)	(6,516,642)	0	(6,516,642)	(376,845)	0	(376,845)
12	997032 Interest Rate Swaps	0	(6,402,099)	(6,402,099)	0	(4,207,652)	(4,207,652)	0	(2,194,447)	(2,194,447)
4	997033 BPA Residential Exchange	(636,857)	0	(636,857)	(703,439)	0	(703,439)	66,582	0	66,582
99	997034 Montana Hydro Settlement	1,037,312	0	1,037,312	676,628	0	676,628	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(277,254)	(277,254)	0	(181,962)	(181,962)	0	(95,292)	(95,292)
99	997043 Washington Deferred Power Costs	3,520,713	0	3,520,713	3,520,713	0	3,520,713	0	0	0
1	997044 Non-Monetary Power Costs	0	172,962	172,962	0	113,515	113,515	0	59,447	59,447
1	997045 Section 199 Manufacturing Deduction	0	(2,142,857)	(2,142,857)	0	(1,406,357)	(1,406,357)	0	(736,500)	(736,500)
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(2,262,607)	(2,262,607)	0	(1,487,053)	(1,487,053)	0	(775,554)	(775,554)
11	997049 Tax Depreciation	0	(219,092,842)	(219,092,842)	0	(141,974,353)	(141,974,353)	0	(77,118,489)	(77,118,489)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	144,467	0	144,467	0	0	0	144,467	0	144,467
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	47,547	47,547	0	32,351	32,351	0	15,196	15,196
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	580,226	732,344	30,975	303,860	334,835
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	263,194	0	263,194	557,346	0	557,346	(294,152)	0	(294,152)
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	1,133,333	0	1,133,333	1,133,333	0	1,133,333	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	6,590,642	6,590,642	0	4,270,802	4,270,802	0	2,319,840	2,319,840
4	997081 Deferred Compensation	0	(621,579)	(621,579)	0	(422,922)	(422,922)	0	(198,657)	(198,657)
4	997082 Meal Disallowances	0	510,682	510,682	0	347,468	347,468	0	163,214	163,214
4	997083 Paid Time Off	0	496,518	496,518	0	337,831	337,831	0	158,687	158,687
2	997084 Customer Uncollectibles	0	(445,375)	(445,375)	0	(292,500)	(292,500)	0	(152,875)	(152,875)
99	997088 Deferred O&M Colstrip & CS2	1,052,918	0	1,052,918	984,447	0	984,447	68,471	0	68,471
99	997089 CNC Transmission	0	0	0	0	0	0	0	0	0
99	997091 LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	997092 Smart Grid	1	0	1	1	0	1	0	0	0
99	997093 EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094 Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095 WA REC Deferral	(5,739,699)	0	(5,739,699)	(5,739,699)	0	(5,739,699)	0	0	0
1	997096 CDA Settlement Costs	0	32,721	32,721	0	21,475	21,475	0	11,246	11,246
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	(15,772)	0	(15,772)	3,422,474	0	3,422,474	(3,438,246)	0	(3,438,246)
1	997099 Kettle Falls Diesel Leak	0	(488,451)	(488,451)	0	(320,570)	(320,570)	0	(167,881)	(167,881)
99	997100 WA REC Amort	1,853,530	0	1,853,530	1,853,530	0	1,853,530	0	0	0
1	997101 Repairs 481 (a)	0	(48,481,130)	(48,481,130)	0	(31,818,166)	(31,818,166)	0	(16,662,964)	(16,662,964)
1	997102 Amort Idaho Earnings Test (254229)	2,873,636	0	2,873,636	0	0	0	2,873,636	0	2,873,636
99	997103 Def Project Compass	(2,618,644)	0	(2,618,644)	0	0	0	(2,618,644)	0	(2,618,644)
99	997104 Spokane River TDG	(1,015,714)	0	(1,015,714)	(556,590)	0	(556,590)	(459,124)	0	(459,124)
1	997106 Investment Tax Credit	0	(890,792)	(890,792)	0	(584,627)	(584,627)	0	(306,165)	(306,165)
TOTAL SCHEDULE M ADJUSTMENTS		54,443,370	(188,792,353)	(137,983,341)	30,508,864	(121,234,566)	(90,725,702)	20,300,148	(67,557,787)	(47,257,639)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers - AMA	100.000%	65.675%	34.325%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	11	Book Depreciation	100.000%	64.801%	35.199%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.723%	34.277%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	67,455,129	67,455,129	0	43,316,986	43,316,986	0	24,138,143	24,138,143
99	410100	Deferred Federal Income Tax Expense - Washin	1,955,696	0	1,955,696	1,955,696	0	1,955,696	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(878,907)	0	(878,907)	0	0	0	(878,907)	0	(878,907)
	410100	Total	1,076,789	67,455,129	68,531,918	1,955,696	43,316,986	45,272,682	(878,907)	24,138,143	23,259,236
14	411100	Deferred Federal Income Tax Expense - Allocate	0	127,919	127,919	0	82,144	82,144	0	45,775	45,775
99	411100	Deferred Federal Income Tax Expense - Washin	(2,362,281)	0	(2,362,281)	(2,362,281)	0	(2,362,281)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(699,708)	0	(699,708)	0	0	0	(699,708)	0	(699,708)
	411100	Total	(3,061,989)	127,919	(2,934,070)	(2,362,281)	82,144	(2,280,137)	(699,708)	45,775	(653,933)
Total Deferred Federal Income Tax Expense			(1,985,200)	67,583,048	65,597,848	(406,585)	43,399,130	42,992,545	(1,578,615)	24,183,918	22,605,303

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.216%	35.784%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC TAXES OTHER THAN FIT		E-OTX-12A
For Twelve Months Ended January 31, 2016		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	19,485	19,485	0	12,788	12,788	0	6,697	6,697
1	408140	State Kwh Generation Tax	0	1,498,752	1,498,752	0	983,631	983,631	0	515,121	515,121
1	408150	R&P Property Tax--Production	0	13,976,370	13,976,370	0	9,172,692	9,172,692	0	4,803,678	4,803,678
1	408180	R&P Property Tax--Transmission	0	5,325,785	5,325,785	0	3,495,313	3,495,313	0	1,830,472	1,830,472
1	409100	State Income Tax--Montana & Oregon	0	82,860	82,860	0	54,381	54,381	0	28,479	28,479
TOTAL PRODUCTION & TRANSMISSION			0	20,903,252	20,903,252	0	13,718,805	13,718,805	0	7,184,447	7,184,447
DISTRIBUTION											
99	408110	State Excise Tax	20,174,641	0	20,174,641	20,174,641	0	20,174,641	0	0	0
99	408120	Municipal Occupation & License Tax	21,708,485	0	21,708,485	18,228,389	0	18,228,389	3,480,096	0	3,480,096
99	408160	Miscellaneous State or Local Tax--WA & ID	116	0	116	0	0	0	116	0	116
99	408170	R&P Property Tax--Distribution	9,811,378	0	9,811,378	6,731,865	0	6,731,865	3,079,513	0	3,079,513
99	409100	State Income Tax--Idaho	934,022	0	934,022	0	0	0	934,022	0	934,022
TOTAL DISTRIBUTION			52,628,642	0	52,628,642	45,134,895	0	45,134,895	7,493,747	0	7,493,747
TOTAL TAXES OTHER THAN FIT			52,628,642	20,903,252	73,531,894	45,134,895	13,718,805	58,853,700	7,493,747	7,184,447	14,678,194

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,833,334	8,833,334	0	5,797,317	5,797,317	0	3,036,017	3,036,017
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,312,600	1,312,600	0	687,400	687,400
1	182333	CDA Settlement Costs	0	1,258,335	1,258,335	0	825,845	825,845	0	432,490	432,490
1	182381	CDA Settlement Past Storage	0	34,000,460	34,000,460	0	22,314,502	22,314,502	0	11,685,958	11,685,958
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,909,502	29,512,206	0	15,139,716	15,139,716
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	16,783,755	16,936,934	153,179	11,168,004	11,321,183	0	5,615,751	5,615,751
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,237,061	99,610,898	104,847,959	5,149,332	67,775,255	72,924,587	87,729	31,835,643	31,923,372
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,666,709	3,666,709	0	2,494,829	2,494,829	0	1,171,880	1,171,880
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	2,854,383	2,854,383	0	1,942,122	1,942,122	0	912,261	912,261
		TOTAL INTANGIBLE PLANT	5,992,944	213,057,092	219,050,036	5,905,215	142,539,976	148,445,191	87,729	70,517,116	70,604,845
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,172	3,578,172	0	2,348,354	2,348,354	0	1,229,818	1,229,818
1	311XXX	Structures & Improvements	0	130,460,683	130,460,683	0	85,621,346	85,621,346	0	44,839,337	44,839,337
1	312000	Boiler Plant	0	175,576,252	175,576,252	0	115,230,694	115,230,694	0	60,345,558	60,345,558
1	313000	Generators	0	6,770	6,770	0	4,443	4,443	0	2,327	2,327
1	314000	Turbogenerator Units	0	54,167,652	54,167,652	0	35,550,230	35,550,230	0	18,617,422	18,617,422
1	315000	Accessory Electric Equipment	0	27,020,359	27,020,359	0	17,733,462	17,733,462	0	9,286,897	9,286,897
1	316000	Miscellaneous Power Plant Equipment	0	17,068,304	17,068,304	0	11,201,928	11,201,928	0	5,866,376	5,866,376
		TOTAL STEAM PRODUCTION PLANT	0	407,878,192	407,878,192	0	267,690,457	267,690,457	0	140,187,735	140,187,735
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,813,890	59,813,890	0	39,255,856	39,255,856	0	20,558,034	20,558,034
1	331XXX	Structures & Improvements	0	58,783,565	58,783,565	0	38,579,654	38,579,654	0	20,203,911	20,203,911
1	332XXX	Reservoirs, Dams, & Waterways	0	148,233,313	148,233,313	0	97,285,523	97,285,523	0	50,947,790	50,947,790
1	333000	Waterwheels, Turbines, & Generators	0	167,807,780	167,807,780	0	110,132,246	110,132,246	0	57,675,534	57,675,534
1	334000	Accessory Electric Equipment	0	41,889,733	41,889,733	0	27,492,232	27,492,232	0	14,397,501	14,397,501
1	335XXX	Miscellaneous Power Plant Equipment	0	9,415,030	9,415,030	0	6,179,084	6,179,084	0	3,235,946	3,235,946
1	336000	Roads, Railroads, & Bridges	0	2,680,044	2,680,044	0	1,758,913	1,758,913	0	921,131	921,131
		TOTAL HYDRAULIC PRODUCTION PLANT	0	488,623,355	488,623,355	0	320,683,508	320,683,508	0	167,939,847	167,939,847
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	594,062	594,062	0	311,106	311,106
1	341000	Structures & Improvements	0	16,774,359	16,774,359	0	11,009,012	11,009,012	0	5,765,347	5,765,347
1	342000	Fuel Holders, Producers, & Accessories	0	21,341,341	21,341,341	0	14,006,322	14,006,322	0	7,335,019	7,335,019
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,691,785	15,691,785	0	8,217,685	8,217,685
1	344000	Generators	0	208,073,600	208,073,600	0	136,558,704	136,558,704	0	71,514,896	71,514,896
1	344010	Generators - Solar	0	149,670	149,670	0	98,228	98,228	0	51,442	51,442
1	345000	Accessory Electric Equipment	0	20,797,108	20,797,108	0	13,649,142	13,649,142	0	7,147,966	7,147,966
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,795	21,795	0	11,414	11,414
1	346000	Miscellaneous Power Plant Equipment	0	1,592,930	1,592,930	0	1,045,440	1,045,440	0	547,490	547,490
		TOTAL OTHER PRODUCTION PLANT	0	293,576,855	293,576,855	0	192,674,490	192,674,490	0	100,902,365	100,902,365
		TOTAL PRODUCTION PLANT	0	1,190,078,402	1,190,078,402	0	781,048,455	781,048,455	0	409,029,947	409,029,947

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-12A
For Twelve Months Ended January 31, 2016			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	21,015,926	21,015,926	0	13,792,752	13,792,752	0	7,223,174	7,223,174
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	20,603,330	20,603,330	0	13,521,965	13,521,965	0	7,081,365	7,081,365
1	353000	Station Equipment	0	236,201,990	236,201,990	0	155,019,366	155,019,366	0	81,182,624	81,182,624
1	354000	Towers & Fixtures	0	17,143,099	17,143,099	0	11,251,016	11,251,016	0	5,892,083	5,892,083
1	355000	Poles & Fixtures	0	185,319,881	185,319,881	0	121,625,438	121,625,438	0	63,694,443	63,694,443
1	356000	Overhead Conductors & Devices	0	127,610,440	127,610,440	0	83,750,732	83,750,732	0	43,859,708	43,859,708
1	357000	Underground Conduit	0	2,978,298	2,978,298	0	1,954,657	1,954,657	0	1,023,641	1,023,641
1	358000	Underground Conductors & Devices	0	2,335,005	2,335,005	0	1,532,464	1,532,464	0	802,541	802,541
1	359000	Roads & Trails	0	1,954,983	1,954,983	0	1,283,055	1,283,055	0	671,928	671,928
TOTAL TRANSMISSION PLANT			0	615,162,952	615,162,952	0	403,731,445	403,731,445	0	211,431,507	211,431,507
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,848,306	0	4,848,306	3,580,277	0	3,580,277	1,268,029	0	1,268,029
99	360400	Land Easements	2,476,510	0	2,476,510	461,374	0	461,374	2,015,136	0	2,015,136
99	361000	Structures & Improvements	19,646,099	0	19,646,099	13,358,355	0	13,358,355	6,287,744	0	6,287,744
3	362000	Station Equipment	123,175,758	1,839,232	125,014,990	78,885,523	1,230,281	80,115,804	44,290,235	608,951	44,899,186
99	363000	Energy Storage Equipment	1,941,028	0	1,941,028	1,941,028	0	1,941,028	0	0	0
99	364000	Poles, Towers, & Fixtures	320,716,363	0	320,716,363	203,766,998	0	203,766,998	116,949,365	0	116,949,365
99	365000	Overhead Conductors & Devices	206,289,290	0	206,289,290	129,636,479	0	129,636,479	76,652,811	0	76,652,811
99	366000	Underground Conduit	94,486,219	0	94,486,219	59,971,239	0	59,971,239	34,514,980	0	34,514,980
99	367000	Underground Conductors & Devices	166,061,776	0	166,061,776	106,602,688	0	106,602,688	59,459,088	0	59,459,088
99	368000	Line Transformers	226,189,690	0	226,189,690	153,326,947	0	153,326,947	72,862,743	0	72,862,743
99	369XXX	Services	146,738,287	0	146,738,287	94,876,121	0	94,876,121	51,862,166	0	51,862,166
99	370000	Meters	48,921,992	0	48,921,992	26,726,171	0	26,726,171	22,195,821	0	22,195,821
99	373XXX	Street Light & Signal Systems	43,004,001	0	43,004,001	27,040,701	0	27,040,701	15,963,300	0	15,963,300
TOTAL DISTRIBUTION PLANT			1,404,495,319	1,839,232	1,406,334,551	900,173,901	1,230,281	901,404,182	504,321,418	608,951	504,930,369
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,159,665	4,987,563	6,147,228	454,239	3,393,538	3,847,777	705,426	1,594,025	2,299,451
4	390XXX	Structures & Improvements	13,373,463	69,349,324	82,722,787	6,665,203	47,185,280	53,850,483	6,708,260	22,164,044	28,872,304
4	391XXX	Office Furniture & Equipment	3,393,557	49,615,698	53,009,255	3,308,237	33,758,521	37,066,758	85,320	15,857,177	15,942,497
4	392XXX	Transportation Equipment	23,178,988	13,515,601	36,694,589	16,856,022	9,196,015	26,052,037	6,322,966	4,319,586	10,642,552
4	393000	Stores Equipment	271,663	2,672,100	2,943,763	120,710	1,818,097	1,938,807	150,953	854,003	1,004,956
4	394000	Tools, Shop & Garage Equipment	2,044,751	9,701,498	11,746,249	986,843	6,600,899	7,587,742	1,057,908	3,100,599	4,158,507
4	394100	Electric Charging Stations	0	6,223	6,223	0	4,234	4,234	0	1,989	1,989
4	395000	Laboratory Equipment	271,082	753,393	1,024,475	226,968	512,609	739,577	44,114	240,784	284,898
4	396XXX	Power Operated Equipment	26,222,884	9,159,251	35,382,135	15,976,610	6,231,954	22,208,564	10,246,274	2,927,297	13,173,571
4	397XXX	Communications Equipment	19,988,978	72,095,526	92,084,504	12,055,498	49,053,796	61,109,294	7,933,480	23,041,730	30,975,210
4	398000	Miscellaneous Equipment	6,212	387,410	393,622	3,913	263,594	267,507	2,299	123,816	126,115
TOTAL GENERAL PLANT			89,911,243	232,243,587	322,154,830	56,654,243	158,018,537	214,672,780	33,257,000	74,225,050	107,482,050
TOTAL PLANT IN SERVICE			1,500,399,506	2,252,381,265	3,752,780,771	962,733,359	1,486,568,694	2,449,302,053	537,666,147	765,812,571	1,303,478,718

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended January 31, 2016		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(289,776,672)	(289,776,672)	0	(190,180,430)	(190,180,430)	0	(99,596,242)	(99,596,242)
E-ADEP		Hydro Production Plant	0	(135,496,599)	(135,496,599)	0	(88,926,418)	(88,926,418)	0	(46,570,181)	(46,570,181)
E-ADEP		Other Production Plant	0	(98,985,507)	(98,985,507)	0	(64,964,188)	(64,964,188)	0	(34,021,319)	(34,021,319)
E-ADEP		Transmission Plant	0	(198,686,253)	(198,686,253)	0	(130,397,788)	(130,397,788)	0	(68,288,465)	(68,288,465)
E-ADEP		Distribution Plant	(447,091,045)	(16,572)	(447,107,617)	(275,329,573)	(11,085)	(275,340,658)	(171,761,472)	(5,487)	(171,766,959)
E-ADEP		General Plant	(30,972,362)	(79,857,240)	(110,829,602)	(19,143,612)	(54,334,866)	(73,478,478)	(11,828,750)	(25,522,374)	(37,351,124)
TOTAL ACCUMULATED DEPRECIATION			(478,063,407)	(802,818,843)	(1,280,882,250)	(294,473,185)	(528,814,775)	(823,287,960)	(183,590,222)	(274,004,068)	(457,594,290)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(9,873,188)	(9,873,188)	0	(6,479,773)	(6,479,773)	0	(3,393,415)	(3,393,415)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(164,863)	0	(164,863)	(164,863)	0	(164,863)	0	0	0
E-AAAMT		General Plant - 303000	0	(816,595)	(816,595)	0	(554,225)	(554,225)	0	(262,370)	(262,370)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,355,868)	(23,364,439)	(25,720,307)	(2,318,932)	(15,897,164)	(18,216,096)	(36,936)	(7,467,275)	(7,504,211)
E-AAAMT		General Plant - 390200, 396200	(120,778)	(233,210)	(353,988)	(117,217)	(158,676)	(275,893)	(3,561)	(74,534)	(78,095)
TOTAL ACCUMULATED AMORTIZATION			(2,641,509)	(34,287,432)	(36,928,941)	(2,601,012)	(23,089,838)	(25,690,850)	(40,497)	(11,197,594)	(11,238,091)
TOTAL ACCUMULATED DEPR/AMORT			(480,704,916)	(837,106,275)	(1,317,811,191)	(297,074,197)	(551,904,613)	(848,978,810)	(183,630,719)	(285,201,662)	(468,832,381)
NET ELECTRIC UTILITY PLANT before DFIT			1,019,694,590	1,415,274,990	2,434,969,580	665,659,162	934,664,081	1,600,323,243	354,035,428	480,610,909	834,646,337
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(174,646)	(174,646)	0	(114,620)	(114,620)	0	(60,026)	(60,026)
12		ADFIT - Electric Plant In Service (282900)	0	(406,903,271)	(406,903,271)	0	(267,429,037)	(267,429,037)	0	(139,474,234)	(139,474,234)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(48,170,597)	(48,170,597)	0	(32,775,274)	(32,775,274)	0	(15,395,323)	(15,395,323)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(389,722)	(389,722)	0	(265,167)	(265,167)	0	(124,555)	(124,555)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(11,900,161)	(11,900,161)	0	(7,810,076)	(7,810,076)	0	(4,090,085)	(4,090,085)
1		ADFIT - CDA Settlement Costs (283333)	0	376,268	376,268	0	246,945	246,945	0	129,323	129,323
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,437,406)	(3,437,406)	0	(2,259,166)	(2,259,166)	0	(1,178,240)	(1,178,240)
TOTAL ACCUMULATED DFIT			0	(470,599,535)	(470,599,535)	0	(310,406,395)	(310,406,395)	0	(160,193,140)	(160,193,140)
NET ELECTRIC UTILITY PLANT			1,019,694,590	944,675,455	1,964,370,045	665,659,162	624,257,686	1,289,916,848	354,035,428	320,417,769	674,453,197

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.891%	33.109%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.723%	34.277%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended January 31, 2016
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	#####	944,675,455	1,964,370,045	665,659,162	624,257,686	1,289,916,848	354,035,428	320,417,769	674,453,197
	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	(832,736)	0	(832,736)	832,736	0	832,736
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)	(2,831,089)	0	(2,831,089)	(907,315)	0	(907,315)	(1,923,774)	0	(1,923,774)
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)	7,484,951	0	7,484,951	4,786,241	0	4,786,241	2,698,710	0	2,698,710
99	ADFIT - Kettle Falls Disallowed (190420)	186,763	0	186,763	186,763	0	186,763	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)	1,384,130	0	1,384,130	0	0	0	1,384,130	0	1,384,130
99	ADFIT - Boulder Park Disallowed (190040)	425,554	0	425,554	0	0	0	425,554	0	425,554
99	Investment in WNP3 Exchange Power (124900, 124930)	10,003,900	0	10,003,900	10,003,900	0	10,003,900	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,797,895)	0	(1,797,895)	(1,797,895)	0	(1,797,895)	0	0	0
99	CDA Lake Settlement - WA (182382)	811,297	0	811,297	811,297	0	811,297	0	0	0
99	CDA Lake Settlement - ID (186382)	160,037	0	160,037	0	0	0	160,037	0	160,037
99	ADFIT - CDA Lake Settlement - Direct (283382)	(339,968)	0	(339,968)	(283,955)	0	(283,955)	(56,013)	0	(56,013)
99	CDA CDR Fund - Direct (182324)	59,014	0	59,014	59,014	0	59,014	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	418,960	0	418,960	389,011	0	389,011	29,949	0	29,949
99	ADFIT - Spokane River Relicensing (283322)	(146,612)	0	(146,612)	(136,135)	0	(136,135)	(10,477)	0	(10,477)
99	Spokane River PM&Es (182323)	386,497	0	386,497	247,019	0	247,019	139,478	0	139,478
99	ADFIT - Spokane River PM&Es (283323)	(135,298)	0	(135,298)	(86,481)	0	(86,481)	(48,817)	0	(48,817)
99	Montana Riverbed Settlement (186360)	1,379,312	0	1,379,312	958,514	0	958,514	420,798	0	420,798
99	ADFIT - Montana Riverbed Settlement (283365)	(482,940)	0	(482,940)	(335,661)	0	(335,661)	(147,279)	0	(147,279)
99	Lancaster Generation (182312)	472,222	0	472,222	472,222	0	472,222	0	0	0
99	ADFIT - Lancaster Generation (283312)	(165,278)	0	(165,278)	(165,278)	0	(165,278)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	60,037	0	60,037	0	0	0	60,037	0	60,037
4	Customer Advances (252000)	(1,899,543)	(225)	(1,899,768)	(494,149)	(153)	(494,302)	(1,405,394)	(72)	(1,405,466)
99	Customer Deposits (235199)	(1,714,348)	0	(1,714,348)	(1,714,348)	0	(1,714,348)	0	0	0
C-WKC	Working Capital	50,633,110	10,464,997	61,098,107	50,633,110	0	50,633,110	0	10,464,997	10,464,997
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	56,962,284	10,464,772	67,427,056	57,656,412	(153)	57,656,259	(694,128)	10,464,925	9,770,797
	NET RATE BASE	#####	955,140,227	2,031,797,101	723,315,574	624,257,533	1,347,573,107	353,341,300	330,882,694	684,223,994

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	Production/Transmission Ratio	65.630%	34.370%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3	Direct Distribution Operating Expe	66.891%	33.109%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.040%	31.960%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended January 31, 2016	
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	
Production/Transmission														
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		602,746	602,746		315,654	315,654	
1	Misc Intangible Plt (303000)	ED-AN	240,099	240,099		240,099	240,099		157,577	157,577		82,522	82,522	
Total Production/Transmission			1,158,499	1,158,499		1,158,499	1,158,499		760,323	760,323		398,176	398,176	
Distribution														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153				
	Misc Intangible Plt (303000)	ED-WA	2,844	2,844		2,844	2,844		2,844	2,844				
Total Distribution			26,997	26,997		26,997	26,997		26,997	26,997				
General Plant - 303000														
7,4		CD-AA	592,707	422,754	118,293	51,660			287,642	287,642		135,112	135,112	
9,1		CD-AN	9,729	7,635	2,094			7,635	5,011	5,011		2,624	2,624	
		GD-ID	6,326		6,326									
		GD-WA	24,862		24,862									
		GD-OR	9,350			9,350								
Total General Plant - 303000			642,974	430,389	151,575	61,010		430,389	292,653	292,653		137,736	137,736	
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	17,301,019	12,340,125	3,452,937	1,507,957		12,340,125	8,396,221	8,396,221		3,943,904	3,943,904	
9,4		CD-AN	9,161	7,190	1,971			7,190	4,892	4,892		2,298	2,298	
9,4		CD-ID	13,679	10,736	2,943		10,736				10,736		10,736	
4		ED-AN	454,390	454,390				454,390	309,167	309,167		145,223	145,223	
		ED-ID	4,747	4,747			4,747				4,747		4,747	
		ED-WA	1,027,281	1,027,281			1,027,281		1,027,281	1,027,281				
8		GD-AA	395,621		275,487	120,134								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031XX			19,205,898	13,844,469	3,733,338	1,628,091		1,042,764	12,801,705	13,844,469		15,483	4,091,425	4,106,908
Gas Underground Storage														
		GD-AN	228		228									
Total Gas Underground Storage			228		228									
General Plant - 390200, 396200														
7,4		CD-AA	27,006	19,262	5,390	2,354		19,262	13,106	13,106		6,156	6,156	
4		ED-AN	7,784	7,784				7,784	5,296	5,296		2,488	2,488	
		GD-OR	0			0								
Total General Plant - 390200, 396200			34,790	27,046	5,390	2,354		27,046	18,402	18,402		8,644	8,644	
Total Amortization Expense			21,069,386	15,487,400	3,890,531	1,691,455		1,069,761	14,417,639	15,487,400		1,054,278	9,781,658	10,835,936

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended January 31, 2016	
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	
Electric Production														
1	Steam (ED-AN)	(289,776,672)	(289,776,672)			(289,776,672)	(289,776,672)		(190,180,430)	(190,180,430)		(99,596,242)	(99,596,242)	
1	Hydro (ED-AN)	(135,496,599)	(135,496,599)			(135,496,599)	(135,496,599)		(88,926,418)	(88,926,418)		(46,570,181)	(46,570,181)	
1	Other (ED-AN)	(98,985,507)	(98,985,507)			(98,985,507)	(98,985,507)		(64,964,188)	(64,964,188)		(34,021,319)	(34,021,319)	
Total Electric Production		(524,258,778)	(524,258,778)			(524,258,778)	(524,258,778)		(344,071,036)	(344,071,036)		(180,187,742)	(180,187,742)	
Electric Transmission														
1	ED-AN	(198,686,253)	(198,686,253)			(198,686,253)	(198,686,253)		(130,397,788)	(130,397,788)		(68,288,465)	(68,288,465)	
Total Electric Transmissic		(198,686,253)	(198,686,253)			(198,686,253)	(198,686,253)		(130,397,788)	(130,397,788)		(68,288,465)	(68,288,465)	
Electric Distribution														
3	ED-AN	(16,572)	(16,572)				(16,572)		(11,085)	(11,085)		(5,487)	(5,487)	
	ED-ID	(171,761,472)	(171,761,472)			(171,761,472)	(171,761,472)				(171,761,472)		(171,761,472)	
	ED-WA	(275,329,573)	(275,329,573)			(275,329,573)	(275,329,573)	(275,329,573)		(275,329,573)				
Total Electric Distribution		(447,107,617)	(447,107,617)			(447,091,045)	(16,572)	(447,107,617)	(275,329,573)	(11,085)	(275,340,658)	(171,761,472)	(5,487)	(171,766,959)
Gas Underground Storage														
	GD-AN	(13,830,443)		(13,830,443)										
	GD-OR	(697,536)					(697,536)							
Total Gas Underground S		(14,527,979)		(13,830,443)			(697,536)							
Gas Distribution														
	GD-AN	(1,543,095)		(1,543,095)										
	GD-ID	(61,755,617)		(61,755,617)										
	GD-WA	(121,210,099)		(121,210,099)										
	GD-OR	(95,157,643)					(95,157,643)							
Total Gas Distribution		(279,666,454)		(184,508,811)			(95,157,643)							
General Plant														
4	ED-AN	(40,751,064)	(40,751,064)			(40,751,064)	(40,751,064)		(27,727,024)	(27,727,024)		(13,024,040)	(13,024,040)	
	ED-ID	(7,542,930)	(7,542,930)			(7,542,930)	(7,542,930)				(7,542,930)		(7,542,930)	
	ED-WA	(17,007,951)	(17,007,951)			(17,007,951)	(17,007,951)	(17,007,951)		(17,007,951)				
7,4	CD-AA	(41,681,868)	(29,730,009)	(8,318,867)	(3,632,992)	(29,730,009)	(29,730,009)		(20,228,298)	(20,228,298)		(9,501,711)	(9,501,711)	
9,4	CD-AN	(11,946,749)	(9,376,167)	(2,570,582)		(9,376,167)	(9,376,167)		(6,379,544)	(6,379,544)		(2,996,623)	(2,996,623)	
9	CD-ID	(5,460,826)	(4,285,820)	(1,175,006)		(4,285,820)	(4,285,820)				(4,285,820)		(4,285,820)	
9	CD-WA	(2,721,177)	(2,135,661)	(585,516)		(2,135,661)	(2,135,661)	(2,135,661)		(2,135,661)				
8	GD-AA	(1,821,506)		(1,268,387)	(553,119)									
	GD-AN	(1,933,263)		(1,933,263)										
	GD-ID	(1,518,369)		(1,518,369)										
	GD-WA	(4,661,314)		(4,661,314)										
	GD-OR	(4,327,472)			(4,327,472)									
Total General Plant		(141,374,489)	(110,829,602)	(22,031,304)	(8,513,583)	(30,972,362)	(79,857,240)	(110,829,602)	(19,143,612)	(54,334,866)	(73,478,478)	(11,828,750)	(25,522,374)	(37,351,124)
Total Accumulated Depr		(1,605,621,570)	(1,280,882,250)	(220,370,558)	(104,368,762)	(478,063,407)	(802,818,843)	(1,280,882,250)	(294,473,185)	(528,814,775)	(823,287,960)	(183,590,222)	(274,004,068)	(457,594,290)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	Production/Transmission Ratio	65.630%		34.370%				
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3	Direct Distribution Operating Expense	66.891%		33.109%				
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.040%		31.960%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12A
For Twelve Months Ended January 31, 2016	
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	
Production/Transmission														
1	Franchises (302000) ED-AN	(8,840,287)	(8,840,287)			(8,840,287)	(8,840,287)		(5,801,880)	(5,801,880)		(3,038,407)	(3,038,407)	
1	Misc Intangible Plt (3030 ED-AN)	(1,032,901)	(1,032,901)			(1,032,901)	(1,032,901)		(677,893)	(677,893)		(355,008)	(355,008)	
Total Production/Transmission		(9,873,188)	(9,873,188)			(9,873,188)	(9,873,188)		(6,479,773)	(6,479,773)		(3,393,415)	(3,393,415)	
Distribution														
	Franchises (302000) ED-WA	(135,172)	(135,172)			(135,172)	(135,172)		(135,172)	(135,172)				
	Misc Intangible Plt (3030 ED-WA)	(29,691)	(29,691)			(29,691)	(29,691)		(29,691)	(29,691)				
Total Distribution		(164,863)	(164,863)			(164,863)	(164,863)		(164,863)	(164,863)				
General Plant - 303000														
7,4	CD-AA	(1,064,270)	(759,101)	(212,407)	(92,762)		(759,101)	(759,101)		(516,492)	(516,492)		(242,609)	(242,609)
9,1	CD-AN	(73,257)	(57,494)	(15,763)			(57,494)	(57,494)		(37,733)	(37,733)		(19,761)	(19,761)
	GD-ID	(53,700)		(53,700)										
	GD-WA	(131,207)		(131,207)										
	GD-OR	(69,276)			(69,276)									
Total General Plant - 303000		(1,391,710)	(816,595)	(413,077)	(162,038)		(816,595)	(816,595)		(554,225)	(554,225)		(262,370)	(262,370)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(31,958,117)	(22,794,446)	(6,378,201)	(2,785,470)		(22,794,446)	(22,794,446)		(15,509,341)	(15,509,341)		(7,285,105)	(7,285,105)
9,4	CD-AN	(21,609)	(16,959)	(4,650)			(16,959)	(16,959)		(11,539)	(11,539)		(5,420)	(5,420)
9	CD-ID	(26,666)	(20,928)	(5,738)		(20,928)	(20,928)				(20,928)		(20,928)	(20,928)
4	ED-AN	(553,034)	(553,034)				(553,034)	(553,034)		(376,284)	(376,284)		(176,750)	(176,750)
	ED-ID	(16,008)	(16,008)			(16,008)	(16,008)				(16,008)		(16,008)	(16,008)
	ED-WA	(2,318,932)	(2,318,932)			(2,318,932)	(2,318,932)		(2,318,932)	(2,318,932)				
8	GD-AA	(1,589,125)		(1,106,571)	(482,554)									
	GD-AN	(10,086)		(10,086)										
	GD-OR	(1,077)			(1,077)									
Total Misc IT Intangible Plant - 3031XX		(36,494,654)	(25,720,307)	(7,505,246)	(3,269,101)		(23,364,439)	(25,720,307)		(15,897,164)	(18,216,096)		(7,467,275)	(7,504,211)
Gas Underground Storage														
	GD-AN	(239,992)		(239,992)										
Total Gas Underground Storage		(239,992)		(239,992)										
General Plant - 390200, 396200														
7,4	CD-AA	(232,767)	(166,023)	(46,456)	(20,288)		(166,023)	(166,023)		(112,962)	(112,962)		(53,061)	(53,061)
9	CD-ID	(4,537)	(3,561)	(976)		(3,561)	(3,561)				(3,561)		(3,561)	(3,561)
9	CD-WA	(8,332)	(6,539)	(1,793)		(6,539)	(6,539)		(6,539)	(6,539)				
4	ED-AN	(67,187)	(67,187)			(67,187)	(67,187)			(45,714)	(45,714)		(21,473)	(21,473)
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)		(110,678)	(110,678)				
	GD-WA	(1,863)		(1,863)										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(425,364)	(353,988)	(51,088)	(20,288)		(120,778)	(353,988)		(117,217)	(275,893)		(3,561)	(78,095)
Total Accumulated Amortization		(48,589,771)	(36,928,941)	(8,209,403)	(3,451,427)		(2,641,509)	(36,928,941)		(2,601,012)	(25,690,850)		(40,497)	(11,238,091)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended January 31, 2016	
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	0
99	GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99	GD-OR / AS	849,369	0	0	0	0	0	0	0	0	849,369	0	849,369
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	6,632,782	0	0	4,730,898	4,730,898	0	0	1,323,771	1,323,771	0	578,113	578,113
9	CD-WA / ID / AN	1,296,672	440,629	343,147	233,891	1,017,667	120,803	94,078	64,124	279,005	0	0	0
	TOTAL ACCOUNT	9,654,651	454,240	705,426	4,987,563	6,147,229	597,967	94,078	1,387,895	2,079,940	849,369	578,113	1,427,482
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,240,362	1,127,385	2,164,266	3,948,711	7,240,362	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,239,639	0	0	0	0	2,239,639	0	0	2,239,639	0	0	0
99	GD-OR / AS	3,542,276	0	0	0	0	0	0	0	0	3,542,276	0	3,542,276
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	81,148,396	0	0	57,879,905	57,879,905	0	0	16,195,597	16,195,597	0	7,072,894	7,072,894
9	CD-WA / ID / AN	22,428,448	5,537,818	4,543,994	7,520,707	17,602,519	1,518,255	1,245,787	2,061,887	4,825,929	0	0	0
	TOTAL ACCOUNT	116,599,121	6,665,203	6,708,260	69,349,323	82,722,786	3,757,894	1,245,787	18,257,484	23,261,165	3,542,276	7,072,894	10,615,170
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	9,557,630	3,277,971	14,649	6,265,010	9,557,630	0	0	0	0	0	0	0
99	GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	636,093	0	0	0	0	0	0	442,937	442,937	0	193,156	193,156
7	CD-AA	60,672,542	0	0	43,275,297	43,275,297	0	0	12,109,026	12,109,026	0	5,288,219	5,288,219
9	CD-WA / ID / AN	224,669	30,266	70,670	75,391	176,327	8,298	19,375	20,669	48,342	0	0	0
	TOTAL ACCOUNT	71,097,584	3,308,237	85,319	49,615,698	53,009,254	8,298	19,375	12,579,282	12,606,955	0	5,481,375	5,481,375
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	31,769,416	15,150,034	5,414,016	11,205,366	31,769,416	0	0	0	0	0	0	0
99	GD-WA / ID / AN	10,219,348	0	0	0	0	6,664,046	2,192,633	1,362,669	10,219,348	0	0	0
99	GD-OR / AS	3,295,033	0	0	0	0	0	0	0	0	3,295,033	0	3,295,033
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	571,814	0	0	407,852	407,852	0	0	114,123	114,123	0	49,839	49,839
9	CD-WA / ID / AN	5,755,796	1,705,988	908,950	1,902,383	4,517,321	467,716	249,199	521,560	1,238,475	0	0	0
	TOTAL ACCOUNT	51,611,407	16,856,022	6,322,966	13,515,601	36,694,589	7,131,762	2,441,832	1,998,352	11,571,946	3,295,033	49,839	3,344,872

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended January 31, 2016	
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	400,506	10,739	14,745	375,022	400,506	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	0	57,227	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9	CD-WA / ID / AN	3,240,519	109,971	136,208	2,297,077	2,543,256	30,150	37,343	629,770	697,263	0	0	
	TOTAL ACCOUNT	3,782,523	120,710	150,953	2,672,099	2,943,762	114,421	37,343	629,770	781,534	57,227	0	57,227
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	3,178,638	966,162	294,829	1,917,647	3,178,638	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,709,697	0	0	0	0	1,974,725	369,980	364,992	2,709,697	0	0	
99	GD-OR / AS	983,245	0	0	0	0	0	0	0	0	983,245	0	
8	GD-AA	2,463,024	0	0	0	0	0	0	1,715,102	1,715,102	0	747,922	
7	CD-AA	10,638,394	0	0	7,587,941	7,587,941	0	0	2,123,211	2,123,211	0	927,242	
9	CD-WA / ID / AN	1,248,260	20,681	763,080	195,911	979,672	5,670	209,207	53,711	268,588	0	0	
	TOTAL ACCOUNT	21,221,258	986,843	1,057,909	9,701,499	11,746,251	1,980,395	579,187	4,257,016	6,816,598	983,245	1,675,164	2,658,409
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	6,223	0	0	6,223	6,223	0	0	0	0	0	0	
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL ACCOUNT	6,223	0	0	6,223	6,223	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	716,504	223,690	43,068	449,746	716,504	0	0	0	0	0	0	
99	GD-WA / ID / AN	177,901	0	0	0	0	27,493	8,966	141,442	177,901	0	0	
99	GD-OR / AS	103,838	0	0	0	0	0	0	0	0	103,838	0	
8	GD-AA	243,411	0	0	0	0	0	0	169,497	169,497	0	73,914	
7	CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0	31,000	
9	CD-WA / ID / AN	69,176	3,278	1,046	49,967	54,291	899	287	13,699	14,885	0	0	
	TOTAL ACCOUNT	1,666,493	226,968	44,114	753,393	1,024,475	28,392	9,253	395,621	433,266	103,838	104,914	208,752
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	33,711,761	15,720,549	9,855,526	8,135,686	33,711,761	0	0	0	0	0	0	
99	GD-WA / ID / AN	4,525,840	0	0	0	0	2,811,348	883,998	830,494	4,525,840	0	0	
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	531,673	0	0	379,221	379,221	0	0	106,111	106,111	0	46,341	
9	CD-WA / ID / AN	1,645,139	256,062	390,749	644,344	1,291,155	70,202	107,128	176,654	353,984	0	0	
	TOTAL ACCOUNT	40,458,247	15,976,611	10,246,275	9,159,251	35,382,137	2,881,550	991,126	1,113,259	4,985,935	43,834	46,341	90,175

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended January 31, 2016	
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
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RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended January 31, 2016	
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	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	59,408,112	11,512,530	4,751,531	43,144,051	59,408,112	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,254,494	0	0	0	0	699,125	555,369	0	1,254,494	0	0	0	0
99		GD-OR / AS	1,230,028	0	0	0	0	0	0	0	0	1,230,028	0	1,230,028	
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514	
7		CD-AA	31,894,807	0	0	22,749,290	22,749,290	0	0	6,365,566	6,365,566	0	2,779,951	2,779,951	
9		CD-WA/ ID / AN	12,648,730	542,968	3,181,949	6,202,186	9,927,103	148,861	872,367	1,700,399	2,721,627	0	0	0	
		TOTAL ACCOUNT	107,429,103	12,055,498	7,933,480	72,095,527	92,084,505	847,986	1,427,736	8,757,383	11,033,105	1,230,028	3,081,465	4,311,493	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	81,141	0	2,299	78,842	81,141	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
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	427,125	0	0	304,651	304,651	0	0	85,246	85,246	0	37,228	37,228	
9		CD-WA/ ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	0	
		TOTAL ACCOUNT	520,611	3,913	2,299	387,411	393,623	1,073	0	86,320	87,393	2,367	37,228	39,595	
		TOTAL GENERAL PLANT	424,047,221	56,654,245	33,257,001	232,243,588	322,154,834	17,349,738	6,845,717	49,462,382	73,657,837	10,107,217	18,127,333	28,234,550	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended January 31, 2016	
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
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,443,321	153,179	0	10,290,142	10,443,321	0	0	0	0	0		
99		GD-WA / ID / AN	1,328,333	0	0	0	0	1,022,594	305,739	0	1,328,333	0		
99		GD-OR / AS	496,588	0	0	0	0	0	0	0	0	496,588		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	8,890,601	0	0	6,341,310	6,341,310	0	0	1,774,386	1,774,386	774,905		
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0		
		TOTAL ACCOUNT	21,352,901	153,179	0	16,783,755	16,936,934	1,022,594	305,739	1,816,141	3,144,474	496,588	774,905	1,271,493
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,466,767	5,149,332	23,524	2,293,911	7,466,767	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	2,466,120	0	0	0	0	0	0	1,717,258	1,717,258	748,862		
7		CD-AA	136,387,793	0	0	97,279,957	97,279,957	0	0	27,220,276	27,220,276	11,887,560		
9		CD-WA / ID / AN	128,990	0	64,205	37,030	101,235	0	17,603	10,152	27,755	0		
		TOTAL ACCOUNT	146,449,670	5,149,332	87,729	99,610,898	104,847,959	0	17,603	28,947,686	28,965,289	0	12,636,422	12,636,422
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	10,086	0	0	0	0	0	0	10,086	10,086	0		
99		GD-OR / AS	1,077	0	0	0	0	0	0	0	0	1,077		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	5,140,775	0	0	3,666,709	3,666,709	0	0	1,025,996	1,025,996	448,070		
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	5,151,938	0	0	3,666,709	3,666,709	0	0	1,036,082	1,036,082	1,077	448,070	449,147
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	4,001,883	0	0	2,854,383	2,854,383	0	0	798,696	798,696	348,804		
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	4,001,883	0	0	2,854,383	2,854,383	0	0	798,696	798,696	0	348,804	348,804
	TOTAL		176,956,392	5,302,511	87,729	122,915,745	128,305,985	1,022,594	323,342	32,598,605	33,944,541	497,665	14,208,201	14,705,866

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(66,874,488)	(47,698,898)	(13,346,810)	(5,828,780)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(601,021)	(471,699)	(129,322)	0
7	283750	CD-AA	(546,395)	(389,722)	(109,049)	(47,624)
		Total	<u>(68,021,904)</u>	<u>(48,560,319)</u>	<u>(13,585,181)</u>	<u>(5,876,404)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			2,429,864	2,429,864					2,429,864
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			63	63					63
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			755	755					755
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			182	182					182
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	63,538,142	12,402,777		75,940,919	50,633,110	10,464,997	12,905,032	1,937,780	
TOTAL		63,538,142	12,402,777	2,430,864	78,371,783	50,633,110	10,464,997	12,905,032	1,937,780	2,430,864

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