

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended October 31, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	157,042,071	103,477,969	53,564,102
	Adjustments			
	Adjusted Net Operating Income (Loss)	157,042,071	103,477,969	53,564,102
E-APL	Electric Net Rate Base	2,026,912,962	1,329,374,315	697,538,647
	RATE OF RETURN	7.748%	7.784%	7.679%

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 October 31, 2015
Ending Balance Basis

Report ID:
E-ALL-12E

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 Percent	10-01-2015 thru 10-31-2015	371,936 100.000%	244,301 65.684%	127,635 34.316%
3	E-OPS	Direct Distribution Operating Expense Percent	11-01-2014 thru 10-31-2015	24,268,672 100.000%	16,203,144 66.766%	8,065,528 33.234%
	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 October 31, 2015
Ending Balance Basis

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

RESULTS OF OPERATIONS
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Ending Balance Basis

Report ID:
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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%

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RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended October 31, 2015
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
		Input	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		67,621,722	60,416,061	7,205,661	0
		Direct O & M Accts 500 - 894		38,441,898	32,202,921	6,238,977	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		106,063,620	92,618,982	13,444,638	0
		Total		100.000%	87.324%	12.676%	0.000%
		Percentage					
		Direct Labor Accts 500 - 894		61,766,029	49,821,911	11,944,118	0
		Direct Labor Accts 901 - 935		3,969,931	3,522,548	447,383	0
		Total		65,735,960	53,344,459	12,391,501	0
		Percentage		100.000%	81.150%	18.850%	0.000%
		Number of Customers at		601,722	370,194	231,528	0
		Percentage		100.000%	61.522%	38.478%	0.000%
		Net Direct Plant		2,563,811,758	2,178,697,585	385,114,173	0
		Percentage		100.000%	84.979%	15.021%	0.000%
9		Total Percentages		400.000%	314.975%	85.025%	0.000%
		Average (CD AN/ID/WA)		100.000%	78.744%	21.256%	0.000%
10	E-PLT	Net Electric Distribution Plant	10-01-2015 thru 10-31-2015	969,627,969	631,741,530	337,886,439	
		Percent		100.000%	65.153%	34.847%	
11		Book Depreciation	11-01-2014 thru 10-31-2015	93,389,150	60,099,585	33,289,565	
		Percent		100.000%	64.354%	35.646%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended October 31, 2015
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Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	10-01-2015 thru 10-31-2015	2,452,294,285 100.000%	1,599,378,945 65.220%	852,915,340 34.780%
13	E-PLT	Net Electric General Plant Percent	10-01-2015 thru 10-31-2015	214,041,394 100.000%	142,809,473 66.720%	71,231,921 33.280%
14		Net Allocated Schedule M's Percent	11-01-2014 thru 10-31-2015	-253,133,106 100.000%	-161,961,385 63.983%	-91,171,721 36.017%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

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	337,503,503	0	337,503,503	227,273,351	0	227,273,351	110,230,152	0	110,230,152
99	442200	Commercial - Firm & Int.	311,802,958	0	311,802,958	220,138,326	0	220,138,326	91,664,632	0	91,664,632
1	442300	Industrial	118,839,793	0	118,839,793	67,565,785	0	67,565,785	51,274,008	0	51,274,008
99	444000	Public Street & Highway Lighting	7,294,624	0	7,294,624	4,918,560	0	4,918,560	2,376,064	0	2,376,064
99	448000	Interdepartmental Revenue	1,185,073	0	1,185,073	921,448	0	921,448	263,625	0	263,625
99	499XXX	Unbilled Revenue	(12,115,177)	0	(12,115,177)	(8,990,395)	0	(8,990,395)	(3,124,782)	0	(3,124,782)
		TOTAL SALES TO ULTIMATE CUSTOMERS	764,510,774	0	764,510,774	511,827,075	0	511,827,075	252,683,699	0	252,683,699
1	447XXX	Sales for Resale	0	130,693,784	130,693,784	0	84,571,948	84,571,948	0	46,121,836	46,121,836
		TOTAL SALES OF ELECTRICITY	764,510,774	130,693,784	895,204,558	511,827,075	84,571,948	596,399,023	252,683,699	46,121,836	298,805,535
		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	298,624	0	298,624	185,213	0	185,213	113,411	0	113,411
1	453000	Sales of Water & Water Power	0	414,668	414,668	0	268,332	268,332	0	146,336	146,336
1	454000	Rent from Electric Property	3,026,175	77,588	3,103,763	2,069,408	50,207	2,119,615	956,767	27,381	984,148
1	456XXX	Other Electric Revenues	2,461,936	115,539,030	118,000,966	2,411,395	74,765,306	77,176,701	50,541	40,773,724	40,824,265
		TOTAL OTHER OPERATING REVENUE	1,807,536	116,031,286	117,838,822	3,166,016	75,083,845	78,249,861	(1,358,480)	40,947,441	39,588,961
		TOTAL ELECTRIC REVENUE	766,318,310	246,725,070	1,013,043,380	514,993,091	159,655,793	674,648,884	251,325,219	87,069,277	338,394,496

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended October 31, 2015	
Ending Balance 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	500000	Supervision & Engineering	6,409	254,362	260,771	6,409	164,598	171,007	0	89,764	89,764
1	501XXX	Fuel	0	30,734,125	30,734,125	0	19,888,052	19,888,052	0	10,846,073	10,846,073
1	502000	Steam Expense	0	4,562,759	4,562,759	0	2,952,561	2,952,561	0	1,610,198	1,610,198
1	505000	Electric Expense	0	1,150,451	1,150,451	0	744,457	744,457	0	405,994	405,994
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,214,649	3,214,649	0	2,080,199	2,080,199	0	1,134,450	1,134,450
1	507000	Rent	0	38,263	38,263	0	24,760	24,760	0	13,503	13,503
		MAINTENANCE									
1	510000	Supervision & Engineering	0	579,417	579,417	0	374,941	374,941	0	204,476	204,476
1	511000	Structures	0	769,390	769,390	0	497,872	497,872	0	271,518	271,518
1	512000	Boiler Plant	0	4,925,662	4,925,662	0	3,187,396	3,187,396	0	1,738,266	1,738,266
1	513000	Electric Plant	0	565,792	565,792	0	366,124	366,124	0	199,668	199,668
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,235,344	1,235,344	0	799,391	799,391	0	435,953	435,953
		TOTAL STEAM POWER GENERATION EXP	6,409	48,030,214	48,036,623	6,409	31,080,351	31,086,760	0	16,949,863	16,949,863
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,165,471	2,165,471	0	1,401,276	1,401,276	0	764,195	764,195
1	536000	Water for Power	0	1,282,057	1,282,057	0	829,619	829,619	0	452,438	452,438
1	537000	Hydraulic Expense	4,288,093	2,844,656	7,132,749	2,776,636	1,840,777	4,617,413	1,511,457	1,003,879	2,515,336
1	538000	Electric Expense	0	6,403,271	6,403,271	0	4,143,557	4,143,557	0	2,259,714	2,259,714
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	898,590	898,590	0	581,478	581,478	0	317,112	317,112
1	540000	Rent	0	1,357,761	1,357,761	0	878,607	878,607	0	479,154	479,154
1	540100	MT Trust Funds Land Settlement Rents	5,741,031	0	5,741,031	3,726,418	0	3,726,418	2,014,613	0	2,014,613
		MAINTENANCE									
1	541000	Supervision & Engineering	0	1,358,180	1,358,180	0	878,878	878,878	0	479,302	479,302
1	542000	Structures	0	549,901	549,901	0	355,841	355,841	0	194,060	194,060
1	543000	Reservoirs, Dams, & Waterways	0	1,801,927	1,801,927	0	1,166,027	1,166,027	0	635,900	635,900
1	544000	Electric Plant	0	2,846,173	2,846,173	0	1,841,759	1,841,759	0	1,004,414	1,004,414
1	545000	Miscellaneous Hydraulic Plant	0	771,918	771,918	0	499,508	499,508	0	272,410	272,410
		TOTAL HYDRO POWER GENERATION EXP	10,029,124	22,279,905	32,309,029	6,503,054	14,417,327	20,920,381	3,526,070	7,862,578	11,388,648
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	1,102,236	1,102,236	0	713,257	713,257	0	388,979	388,979
1	547XXX	Fuel	0	90,188,542	90,188,542	0	58,361,006	58,361,006	0	31,827,536	31,827,536
1	548000	Generation Expense	0	1,847,523	1,847,523	0	1,195,532	1,195,532	0	651,991	651,991
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	674,453	674,453	0	436,439	436,439	0	238,014	238,014
1	550000	Rent	0	(38,934)	(38,934)	0	(25,194)	(25,194)	0	(13,740)	(13,740)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	1,206,443	1,206,443	0	780,689	780,689	0	425,754	425,754
1	552000	Structures	0	102,018	102,018	0	66,016	66,016	0	36,002	36,002
1	553000	Generating & Electric Equipment	157,594	2,055,759	2,213,353	157,594	1,330,282	1,487,876	0	725,477	725,477
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	452,915	452,915	0	293,081	293,081	0	159,834	159,834
		TOTAL OTHER POWER GENERATION EXP	157,594	97,590,955	97,748,549	157,594	63,151,108	63,308,702	0	34,439,847	34,439,847

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

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	176,946,329	176,946,329	0	114,501,968	114,501,968	0	62,444,361	62,444,361
1	556000	System Control & Load Dispatching	0	1,077,869	1,077,869	0	697,489	697,489	0	380,380	380,380
E-557	557XXX	Other Expense	(396,412)	92,198,057	91,801,645	(6,208,259)	59,661,362	53,453,103	5,811,847	32,536,695	38,348,542
		TOTAL OTHER POWER SUPPLY EXPENSE	(396,412)	270,222,255	269,825,843	(6,208,259)	174,860,819	168,652,560	5,811,847	95,361,436	101,173,283
		TOTAL PRODUCTION OPERATING EXP	9,796,715	438,123,329	447,920,044	458,798	283,509,605	283,968,403	9,337,917	154,613,724	163,951,641
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	2,155,516	2,155,516	0	1,394,834	1,394,834	0	760,682	760,682
1	561000	Load Dispatching	0	2,583,958	2,583,958	0	1,672,079	1,672,079	0	911,879	911,879
1	562000	Station Expense	0	578,184	578,184	0	374,143	374,143	0	204,041	204,041
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	538,727	538,727	0	348,610	348,610	0	190,117	190,117
1	565XXX	Transmission of Electricity by Others	0	17,369,984	17,369,984	0	11,240,117	11,240,117	0	6,129,867	6,129,867
1	566000	Miscellaneous Transmission Expense	0	2,186,456	2,186,456	0	1,414,856	1,414,856	0	771,600	771,600
1	567000	Rent	0	143,646	143,646	0	92,953	92,953	0	50,693	50,693
		MAINTENANCE									
1	568000	Supervision & Engineering	595	789,761	790,356	0	511,054	511,054	595	278,707	279,302
1	569000	Structures	9,290	669,802	679,092	3,397	433,429	436,826	5,893	236,373	242,266
1	570000	Station Equipment	24,135	1,296,432	1,320,567	23,354	838,921	862,275	781	457,511	458,292
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	3,501	1,372,020	1,375,521	1,655	887,834	889,489	1,846	484,186	486,032
1	572000	Underground Lines	3,046	7,012	10,058	0	4,537	4,537	3,046	2,475	5,521
1	573000	Service Miscellaneous	2,762	93,794	96,556	2,741	60,694	63,435	21	33,100	33,121
		TOTAL TRANSMISSION OPERATING EXP	43,329	29,785,292	29,828,621	31,147	19,274,061	19,305,208	12,182	10,511,231	10,523,413

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For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	25,922,208	25,922,208	0	16,774,261	16,774,261	0	9,147,947	9,147,947
E-DEPX		Depreciation Expense-Transmission	0	10,945,078	10,945,078	0	7,082,560	7,082,560	0	3,862,518	3,862,518
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,151,301	1,151,301	0	745,007	745,007	0	406,294	406,294
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	(1,308,850)	0	(1,308,850)	(656,224)	0	(656,224)	(652,626)	0	(652,626)
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	27,436	0	27,436	27,436	0	27,436	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	2,197,048	0	2,197,048	973,692	0	973,692	1,223,356	0	1,223,356
99	407362	Amortization of LiDAR O&M	11,235	0	11,235	11,235	0	11,235	0	0	0
99	407365	Amortization of Wind Generation	361,168	0	361,168	0	0	0	361,168	0	361,168
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	241,996	0	241,996	241,996	0	241,996	0	0	0
99	407395	Optional Renewable Power Revenue Offset	228,349	0	228,349	179,690	0	179,690	48,659	0	48,659
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	(107,031)	0	(107,031)	0	0	0	(107,031)	0	(107,031)
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	(10,101,359)	0	(10,101,359)	(7,097,144)	0	(7,097,144)	(3,004,215)	0	(3,004,215)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,293,464)	0	(1,293,464)	0	0	0	(1,293,464)	0	(1,293,464)
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	(202,221)	0	(202,221)	(202,221)	0	(202,221)	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	382,238	0	382,238	254,902	0	254,902	127,336	0	127,336
E-OTX		Taxes Other Than FIT--Prod & Trans	0	21,151,544	21,151,544	0	13,687,164	13,687,164	0	7,464,380	7,464,380
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(5,362,943)	60,278,520	54,915,577	(2,315,738)	39,006,230	36,690,492	(3,047,205)	21,272,290	18,225,085
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	4,477,101	528,187,141	532,664,242	(1,825,793)	341,789,896	339,964,103	6,302,894	186,397,245	192,700,139

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended October 31, 2015	
Ending Balance 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	1,238,890	2,778,001	4,016,891	864,918	1,854,760	2,719,678	373,972	923,241	1,297,213
3	582000	Station Expense	642,078	102,073	744,151	330,739	68,150	398,889	311,339	33,923	345,262
3	583000	Overhead Line Expense	1,633,581	445,587	2,079,168	1,090,442	297,501	1,387,943	543,139	148,086	691,225
3	584000	Underground Line Expense	1,415,447	0	1,415,447	931,453	0	931,453	483,994	0	483,994
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	20,556	0	20,556	9,263	0	9,263	11,293	0	11,293
3	586000	Meter Expense	1,879,164	80,721	1,959,885	1,511,009	53,894	1,564,903	368,155	26,827	394,982
3	587000	Customer Installations Expense	482,995	116,719	599,714	257,550	77,929	335,479	225,445	38,790	264,235
3	588000	Miscellaneous Distribution Expense	4,697,963	3,563,992	8,261,955	3,100,464	2,379,535	5,479,999	1,597,499	1,184,457	2,781,956
3	589000	Rent	477	263,391	263,868	277	175,856	176,133	200	87,535	87,735
		MAINTENANCE:									
3	590000	Supervision & Engineering	140,409	1,362,920	1,503,329	98,949	909,967	1,008,916	41,460	452,953	494,413
3	591000	Structures	370,513	0	370,513	226,982	0	226,982	143,531	0	143,531
3	592000	Station Equipment	886,284	164,394	1,050,678	672,610	109,759	782,369	213,674	54,635	268,309
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	8,629,264	(28,652)	8,600,612	5,572,209	(19,130)	5,553,079	3,057,055	(9,522)	3,047,533
3	594000	Underground Lines	868,073	0	868,073	596,874	0	596,874	271,199	0	271,199
3	595000	Line Transformers	348,117	369,429	717,546	266,443	246,653	513,096	81,674	122,776	204,450
3	596000	Street Light & Signal System Maintenance Exp	694,798	0	694,798	454,203	0	454,203	240,595	0	240,595
3	597000	Meters	22,445	0	22,445	18,478	0	18,478	3,967	0	3,967
3	598000	Miscellaneous Distribution Expense	286,476	171,930	458,406	189,139	114,791	303,930	97,337	57,139	154,476
		TOTAL DISTRIBUTION OPERATING EXP	24,268,672	9,390,505	33,659,177	16,203,144	6,269,665	22,472,809	8,065,528	3,120,840	11,186,368
E-DEPX		Depreciation Expense-Distribution	40,215,551	26,388	40,241,939	25,106,135	17,618	25,123,753	15,109,416	8,770	15,118,186
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	51,922,662	0	51,922,662	44,912,019	0	44,912,019	7,010,643	0	7,010,643
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	92,165,210	26,388	92,191,598	70,045,151	17,618	70,062,769	22,120,059	8,770	22,128,829
		TOTAL DISTRIBUTION EXPENSES	116,433,882	9,416,893	125,850,775	86,248,295	6,287,283	92,535,578	30,185,587	3,129,610	33,315,197

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	345,009	345,009	0	226,616	226,616	0	118,393	118,393
2	902000	Meter Reading Expenses	2,826,747	177,118	3,003,865	2,543,947	116,338	2,660,285	282,800	60,780	343,580
E-903	903XXX	Customer Records & Collection Expenses	1,300,359	7,228,847	8,529,206	845,268	4,748,196	5,593,464	455,091	2,480,651	2,935,742
2	904000	Uncollectible Accounts	0	2,993,020	2,993,020	0	1,965,935	1,965,935	0	1,027,085	1,027,085
2	905000	Misc Customer Accounts	0	236,252	236,252	0	155,180	155,180	0	81,072	81,072
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,127,106	10,980,246	15,107,352	3,389,215	7,212,265	10,601,480	737,891	3,767,981	4,505,872
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	24,687,404	464,127	25,151,531	18,147,452	304,857	18,452,309	6,539,952	159,270	6,699,222
2	909000	Advertising	6,788	894,469	901,257	5,706	587,523	593,229	1,082	306,946	308,028
2	910000	Misc Customer Service & Info Exp	0	121,687	121,687	0	79,929	79,929	0	41,758	41,758
		TOTAL CUSTOMER SERVICE & INFO EXP	24,694,192	1,480,283	26,174,475	18,153,158	972,309	19,125,467	6,541,034	507,974	7,049,008
		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	389,724	28,389,445	28,779,169	259,747	19,276,433	19,536,180	129,977	9,113,012	9,242,989
4	921000	Office Supplies & Expenses	103,916	4,225,384	4,329,300	103,916	2,869,036	2,972,952	0	1,356,348	1,356,348
4	922000	Admin Exp Transferred--Credit	0	(122,820)	(122,820)	0	(83,395)	(83,395)	0	(39,425)	(39,425)
4	923000	Outside Services Employed	91,558	10,619,571	10,711,129	35,898	7,210,689	7,246,587	55,660	3,408,882	3,464,542
4	924000	Property Insurance Premium	0	1,318,928	1,318,928	0	895,552	895,552	0	423,376	423,376
4	925XXX	Injuries and Damages	22,575	3,432,848	3,455,423	22,418	2,330,904	2,353,322	157	1,101,944	1,102,101
4	926XXX	Employee Pensions and Benefits	0	2,287,528	2,287,528	0	1,553,232	1,553,232	0	734,296	734,296
4	927000	Franchise Requirements	3,927	0	3,927	0	0	0	3,927	0	3,927
1	928000	Regulatory Commission Expenses	3,147,613	3,079,226	6,226,839	2,265,902	1,992,567	4,258,469	881,711	1,086,659	1,968,370
4	930000	Miscellaneous General Expenses	134,962	3,573,315	3,708,277	89,541	2,426,281	2,515,822	45,421	1,147,034	1,192,455
4	931000	Rents	9,558	1,010,866	1,020,424	5,358	686,378	691,736	4,200	324,488	328,688
4	935000	Maintenance of General Plant	1,017,612	9,631,402	10,649,014	563,295	6,539,722	7,103,017	454,317	3,091,680	3,545,997
		TOTAL ADMIN & GEN OPERATING EXP	4,921,445	67,445,693	72,367,138	3,346,075	45,697,399	49,043,474	1,575,370	21,748,294	23,323,664

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,692,093	14,488,784	16,180,877	1,249,383	9,837,885	11,087,268	442,710	4,650,899	5,093,609
E-AMTX		Amortization Expense-General Plant - 303000	0	427,944	427,944	0	290,329	290,329	0	137,615	137,615
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,051,468	12,103,066	13,154,534	1,037,499	8,217,982	9,255,481	13,969	3,885,084	3,899,053
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	24,447	24,447	0	16,599	16,599	0	7,848	7,848
99	407229	Idaho Earnings Test Amortization	(2,210,497)	0	(2,210,497)	0	0	0	(2,210,497)	0	(2,210,497)
99	407468	Project Compass Deferral - ID	(2,164,620)	0	(2,164,620)	0	0	0	(2,164,620)	0	(2,164,620)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(1,631,556)	27,044,241	25,412,685	2,286,882	18,362,795	20,649,677	(3,918,438)	8,681,446	4,763,008
		TOTAL ADMIN & GENERAL EXPENSES	3,289,889	94,489,934	97,779,823	5,632,957	64,060,194	69,693,151	(2,343,068)	30,429,740	28,086,672
		TOTAL EXPENSES BEFORE FIT	153,022,170	644,554,497	797,576,667	111,597,832	420,321,947	531,919,779	41,424,338	224,232,550	265,656,888
		NET OPERATING INCOME (LOSS) BEFORE FIT			215,466,713			142,729,105			72,737,608
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(14,475,222)			(8,842,307)			(5,632,915)
E-FIT		DEFERRED FEDERAL INCOME TAX			73,095,392			48,219,969			24,875,423
E-FIT		AMORTIZED ITC - NOXON			(195,528)			(126,526)			(69,002)
		ELECTRIC NET OPERATING INCOME (LOSS)			157,042,071			103,477,969			53,564,102

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.684%	34.316%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.766%	33.234%
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 ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	19,190	1,155,383	1,174,573	18,790	747,648	766,438	400	407,735	408,135
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	26,668,592	26,668,592	0	17,257,246	17,257,246	0	9,411,346	9,411,346
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	9,015,514	9,015,514	0	5,833,939	5,833,939	0	3,181,575	3,181,575
1	456016	OTHER ELECTRIC REV-RESOURCE OP	97,500	2,602,232	2,699,732	97,500	1,683,904	1,781,404	0	918,328	918,328
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	11,594,358	11,594,358	0	7,502,709	7,502,709	0	4,091,649	4,091,649
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	1,336,637	1,336,637	0	864,938	864,938	0	471,699	471,699
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	5,208,245	0	5,208,245	5,208,245	0	5,208,245	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	(3,012,681)	0	(3,012,681)	(3,012,681)	0	(3,012,681)	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	149,682	0	149,682	99,541	0	99,541	50,141	0	50,141
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	(304,324)	(304,324)	0	(196,928)	(196,928)	0	(107,396)	(107,396)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	304,324	304,324	0	196,928	196,928	0	107,396	107,396
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	58,973,556	58,973,556	0	38,161,788	38,161,788	0	20,811,768	20,811,768
TOTAL ACCOUNT 456			2,461,936	115,539,030	118,000,966	2,411,395	74,765,306	77,176,701	50,541	40,773,724	40,824,265

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	169,619,245	169,619,245	0	109,760,613	109,760,613	0	59,858,632	59,858,632
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	70,713	70,713	0	45,758	45,758	0	24,955	24,955
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	5,533,799	5,533,799	0	3,580,921	3,580,921	0	1,952,878	1,952,878
1	555710	Intercompany Purchase	0	1,722,022	1,722,022	0	1,114,320	1,114,320	0	607,702	607,702
TOTAL ACCOUNT 555			0	176,946,329	176,946,329	0	114,501,968	114,501,968	0	62,444,361	62,444,361

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:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	6,036,474	6,036,474	0	3,906,202	3,906,202	0	2,130,272	2,130,272
1	557010	Other Power Supply Expense - Financial	0	38,794,958	38,794,958	0	25,104,217	25,104,217	0	13,690,741	13,690,741
1	557150	Fuel - Economic Dispatch	0	(8,400,556)	(8,400,556)	0	(5,436,000)	(5,436,000)	0	(2,964,556)	(2,964,556)
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	(170,893)	0	(170,893)	212,561	0	212,561	(383,454)	0	(383,454)
1	557170	Broker Fees - Power	0	414,454	414,454	0	268,193	268,193	0	146,261	146,261
1	557171	REC Broker Fees	46,208	56,170	102,378	46,208	36,348	82,556	0	19,822	19,822
1	557172	Trade Reporting	0	5,178	5,178	0	3,351	3,351	0	1,827	1,827
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	6,916,078	0	6,916,078	6,916,078	0	6,916,078	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	(8,200,878)	0	(8,200,878)	(8,200,878)	0	(8,200,878)	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	1,622,252	0	1,622,252	1,622,252	0	1,622,252	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(4,416,215)	0	(4,416,215)	(4,416,215)	0	(4,416,215)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	424,126	0	424,126	0	0	0	424,126	0	424,126
99	557390	Idaho PCA Amortization	7,296,770	0	7,296,770	0	0	0	7,296,770	0	7,296,770
1	557395	Optional Renewable Power Expense Offset	0	669	669	0	433	433	0	236	236
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,709,735	2,709,735	0	1,753,470	1,753,470	0	956,265	956,265
1	557711	Turbine Gas Bookout Offset	0	(2,709,735)	(2,709,735)	0	(1,753,470)	(1,753,470)	0	(956,265)	(956,265)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	55,289,096	55,289,096	0	35,777,574	35,777,574	0	19,511,522	19,511,522
TOTAL ACCOUNT 557			(396,412)	92,198,057	91,801,645	(6,208,259)	59,661,362	53,453,103	5,811,847	32,536,695	38,348,542

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:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE	E-903-12E
For Twelve Months Ended October 31, 2015	
Ending Balance 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	1,300,359	7,228,847	8,529,206	845,268	4,748,196	5,593,464	455,091	2,480,651	2,935,742
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	1,300,359	7,228,847	8,529,206	845,268	4,748,196	5,593,464	455,091	2,480,651	2,935,742

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.684%	34.316%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.220%	34.780%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	345,855	464,127	809,982	240,286	304,857	545,143	105,569	159,270	264,839
99	908600	Public Purpose Tariff Rider Expense Offset	24,614,670	0	24,614,670	18,103,059	0	18,103,059	6,511,611	0	6,511,611
99	908610	Limited Income Tax Refund Program	252,813	0	252,813	252,813	0	252,813	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(525,934)	0	(525,934)	(448,706)	0	(448,706)	(77,228)	0	(77,228)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	24,687,404	464,127	25,151,531	18,147,452	304,857	18,452,309	6,539,952	159,270	6,699,222

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.684%	34.316%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT For Twelve Months Ended October 31, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.76%	51.76%
2	Cost of Debt		5.287%	5.259%
	Total Weighted Cost		2.737%	2.722%
E-APL	Net Rate Base	2,026,912,962	1,329,374,315	697,538,647
	Interest Deduction for FIT Calculation	55,371,977	36,384,975	18,987,002
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended October 31, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,013,043,380	674,648,884	338,394,496
E-OPS	Less: Operating & Maintenance Expense	625,056,807	404,516,841	220,539,966
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	99,445,654	68,803,755	30,641,899
E-OTX	Less: Taxes Other than FIT	73,074,206	58,599,183	14,475,023
	Net Operating Income Before FIT	215,466,713	142,729,105	72,737,608
E-INT	Less: Interest Expense	55,371,977	36,384,975	18,987,002
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(145,536)	145,536
E-SCM	Plus: Schedule M Adjustments	(200,995,533)	(131,457,689)	(69,537,844)
	Taxable Net Operating Income	(40,900,797)	(24,968,023)	(15,932,774)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(14,315,279)	(8,738,808)	(5,576,471)
1	Production Tax Credit	(159,943)	(103,499)	(56,444)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	(14,475,222)	(8,842,307)	(5,632,915)
E-DTE	Deferred FIT	73,095,392	48,219,969	24,875,423
1	411400 Amortized Investment Tax Credit - Noxon	(195,528)	(126,526)	(69,002)
	Total Net FIT/Deferred FIT	58,424,642	39,251,136	19,173,506

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:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	42,986,108	65,089,219	108,075,327	27,420,013	42,982,243	70,402,256	15,566,095	22,106,976	37,673,071
12	997001 Contributions In Aid of Construction	0	4,725,494	4,725,494	0	3,081,967	3,081,967	0	1,643,527	1,643,527
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	(107,031)	0	(107,031)	0	0	0	(107,031)	0	(107,031)
4	997005 FAS106 Current Retiree Medical Accrual	0	1,950,478	1,950,478	0	1,324,375	1,324,375	0	626,103	626,103
99	997007 Idaho PCA	7,720,896	0	7,720,896	0	0	0	7,720,896	0	7,720,896
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(25,371)	(25,371)	0	(16,418)	(16,418)	0	(8,953)	(8,953)
4	997015 Airplane Lease Payments	0	508,166	508,166	0	345,045	345,045	0	163,121	163,121
12	997016 Redemption Expense Amortization	0	1,286,413	1,286,413	0	838,999	838,999	0	447,414	447,414
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	3,722,008	0	3,722,008	2,416,905	0	2,416,905	1,305,103	0	1,305,103
99	997019 CSS Temporary Service Fees	1,830,477	0	1,830,477	1,652,410	0	1,652,410	178,067	0	178,067
4	997020 FAS87 Current Pension Accrual	0	5,117,764	5,117,764	0	3,474,962	3,474,962	0	1,642,802	1,642,802
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	(2,293,704)	0	(2,293,704)	(2,293,704)	0	(2,293,704)	0	0	0
12	997032 Interest Rate Swaps	0	(6,399,288)	(6,399,288)	0	(4,173,616)	(4,173,616)	0	(2,225,672)	(2,225,672)
4	997033 BPA Residential Exchange	(2,101,008)	0	(2,101,008)	(1,565,758)	0	(1,565,758)	(535,250)	0	(535,250)
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	(340,872)	(340,872)	0	(220,578)	(220,578)	0	(120,294)	(120,294)
99	997043 Washington Deferred Power Costs	(1,284,800)	0	(1,284,800)	(1,284,800)	0	(1,284,800)	0	0	0
1	997044 Non-Monetary Power Costs	0	70,713	70,713	0	45,758	45,758	0	24,955	24,955
1	997045 Section 199 Manufacturing Deduction	0	1,238,096	1,238,096	0	801,172	801,172	0	436,924	436,924
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	(3,303,288)	(3,303,288)	0	(2,154,404)	(2,154,404)	0	(1,148,884)	(1,148,884)
11	997049 Tax Depreciation	0	(214,234,841)	(214,234,841)	0	(137,868,690)	(137,868,690)	0	(76,366,151)	(76,366,151)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	361,168	0	361,168	0	0	0	361,168	0	361,168
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	46,208	46,208	0	31,375	31,375	0	14,833	14,833
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:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended October 31, 2015	
Ending Balance 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	(529,917)	0	(529,917)	(242,955)	0	(242,955)	(286,962)	0	(286,962)
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	5,667,510	5,667,510	0	3,647,269	3,647,269	0	2,020,241	2,020,241
4	997081	Deferred Compensation	0	(738,793)	(738,793)	0	(501,640)	(501,640)	0	(237,153)	(237,153)
4	997082	Meal Disallowances	0	410,434	410,434	0	278,685	278,685	0	131,749	131,749
4	997083	Paid Time Off	0	595,461	595,461	0	404,318	404,318	0	191,143	191,143
2	997084	Customer Uncollectibles	0	275,027	275,027	0	180,649	180,649	0	94,378	94,378
99	997088	Deferred O&M Colstrip & CS2	903,584	0	903,584	973,692	0	973,692	(70,108)	0	(70,108)
99	997089	CNC Transmission	27,436	0	27,436	27,436	0	27,436	0	0	0
99	997091	LIDAR O&M Reg Def DFIT	11,235	0	11,235	11,235	0	11,235	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	(4,269,840)	0	(4,269,840)	(4,269,840)	0	(4,269,840)	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	(1,306,860)	0	(1,306,860)	(656,224)	0	(656,224)	(650,636)	0	(650,636)
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	(202,961)	(202,961)	0	(131,336)	(131,336)	0	(71,625)	(71,625)
99	997100	WA REC Amort	1,538,111	0	1,538,111	1,538,111	0	1,538,111	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)	(2,122,815)	0	(2,122,815)	0	0	0	(2,122,815)	0	(2,122,815)
99	997103	Def Project Compass	(2,164,620)	0	(2,164,620)	0	0	0	(2,164,620)	0	(2,164,620)
99	997104	Spokane River TDG	(1,098,081)	0	(1,098,081)	(629,188)	0	(629,188)	(468,893)	0	(468,893)
TOTAL SCHEDULE M ADJUSTMENTS			55,400,273	(253,133,105)	(200,995,533)	30,503,695	(161,961,384)	(131,457,689)	21,633,877	(91,171,721)	(69,537,844)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.684%	34.316%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	11	Book Depreciation	100.000%	64.354%	35.646%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.220%	34.780%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
ef/Bas	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	74,891,760	74,891,760	0	47,917,995	47,917,995	0	26,973,765	26,973,765
99	410100	Deferred Federal Income Tax Expense - Washin	2,690,198	0	2,690,198	2,690,198	0	2,690,198	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(1,245,943)	0	(1,245,943)	0	0	0	(1,245,943)	0	(1,245,943)
	410100	Total	1,444,255	74,891,760	76,336,015	2,690,198	47,917,995	50,608,193	(1,245,943)	26,973,765	25,727,822
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(117,827)	(117,827)	0	(75,389)	(75,389)	0	(42,438)	(42,438)
99	411100	Deferred Federal Income Tax Expense - Washin	(2,312,835)	0	(2,312,835)	(2,312,835)	0	(2,312,835)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(809,961)	0	(809,961)	0	0	0	(809,961)	0	(809,961)
	411100	Total	(3,122,796)	(117,827)	(3,240,623)	(2,312,835)	(75,389)	(2,388,224)	(809,961)	(42,438)	(852,399)
Total Deferred Federal Income Tax Expense			(1,678,541)	74,773,933	73,095,392	377,363	47,842,606	48,219,969	(2,055,904)	26,931,327	24,875,423

E-ALL	14	Net Allocated Schedule M's	100.000%	63.983%	36.017%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	35,955	35,955	0	23,266	23,266	0	12,689	12,689
1	408140	State Kwh Generation Tax	0	1,550,480	1,550,480	0	1,003,316	1,003,316	0	547,164	547,164
1	408150	R&P Property Tax--Production	0	14,815,526	14,815,526	0	9,587,127	9,587,127	0	5,228,399	5,228,399
1	408180	R&P Property Tax--Transmission	0	5,507,285	5,507,285	0	3,563,764	3,563,764	0	1,943,521	1,943,521
1	409100	State Income Tax--Montana & Oregon	0	(757,702)	(757,702)	0	(490,309)	(490,309)	0	(267,393)	(267,393)
TOTAL PRODUCTION & TRANSMISSION			0	21,151,544	21,151,544	0	13,687,164	13,687,164	0	7,464,380	7,464,380
DISTRIBUTION											
99	408110	State Excise Tax	20,128,992	0	20,128,992	20,128,992	0	20,128,992	0	0	0
99	408120	Municipal Occupation & License Tax	21,540,685	0	21,540,685	18,053,763	0	18,053,763	3,486,922	0	3,486,922
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	9,942,783	0	9,942,783	6,729,264	0	6,729,264	3,213,519	0	3,213,519
99	409100	State Income Tax--Idaho	310,087	0	310,087	0	0	0	310,087	0	310,087
TOTAL DISTRIBUTION			51,922,662	0	51,922,662	44,912,019	0	44,912,019	7,010,643	0	7,010,643
TOTAL TAXES OTHER THAN FIT			51,922,662	21,151,544	73,074,206	44,912,019	13,687,164	58,599,183	7,010,643	7,464,380	14,475,023

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	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,783,333	8,783,333	0	5,683,695	5,683,695	0	3,099,638	3,099,638
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	1,250,155	1,250,155	0	808,975	808,975	0	441,180	441,180
1	182381	CDA Settlement Past Storage	0	33,779,439	33,779,439	0	21,858,675	21,858,675	0	11,920,764	11,920,764
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	16,783,078	16,936,257	153,179	11,062,697	11,215,876	0	5,720,381	5,720,381
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,276,830	107,328,091	112,604,921	5,177,961	72,875,774	78,053,735	98,869	34,452,317	34,551,186
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,936,124	3,936,124	0	2,672,628	2,672,628	0	1,263,496	1,263,496
		TOTAL INTANGIBLE PLANT	6,032,713	217,909,438	223,942,151	5,933,844	144,760,893	150,694,737	98,869	73,148,545	73,247,414
		STEAM PRODUCTION PLANT:									
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	131,276,217	131,276,217	0	84,948,840	84,948,840	0	46,327,377	46,327,377
1	312000	Boiler Plant	0	176,345,806	176,345,806	0	114,113,371	114,113,371	0	62,232,435	62,232,435
1	313000	Generators	0	6,770	6,770	0	4,381	4,381	0	2,389	2,389
1	314000	Turbogenerator Units	0	54,627,599	54,627,599	0	35,349,519	35,349,519	0	19,278,080	19,278,080
1	315000	Accessory Electric Equipment	0	27,023,742	27,023,742	0	17,487,063	17,487,063	0	9,536,679	9,536,679
1	316000	Miscellaneous Power Plant Equipment	0	17,086,433	17,086,433	0	11,056,631	11,056,631	0	6,029,802	6,029,802
		TOTAL STEAM PRODUCTION PLANT	0	409,944,739	409,944,739	0	265,275,240	265,275,240	0	144,669,499	144,669,499
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,806,362	59,806,362	0	38,700,697	38,700,697	0	21,105,665	21,105,665
1	331XXX	Structures & Improvements	0	59,648,028	59,648,028	0	38,598,239	38,598,239	0	21,049,789	21,049,789
1	332XXX	Reservoirs, Dams, & Waterways	0	152,790,276	152,790,276	0	98,870,588	98,870,588	0	53,919,688	53,919,688
1	333000	Waterwheels, Turbines, & Generators	0	167,828,975	167,828,975	0	108,602,130	108,602,130	0	59,226,845	59,226,845
1	334000	Accessory Electric Equipment	0	42,404,771	42,404,771	0	27,440,127	27,440,127	0	14,964,644	14,964,644
1	335XXX	Miscellaneous Power Plant Equipment	0	9,526,404	9,526,404	0	6,164,536	6,164,536	0	3,361,868	3,361,868
1	336000	Roads, Railroads, & Bridges	0	2,681,351	2,681,351	0	1,735,102	1,735,102	0	946,249	946,249
		TOTAL HYDRAULIC PRODUCTION PLANT	0	494,686,167	494,686,167	0	320,111,419	320,111,419	0	174,574,748	174,574,748
		OTHER PRODUCTION PLANT:									
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	16,769,384	16,769,384	0	10,851,468	10,851,468	0	5,917,916	5,917,916
1	342000	Fuel Holders, Producers, & Accessories	0	21,303,480	21,303,480	0	13,785,482	13,785,482	0	7,517,998	7,517,998
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	208,076,021	208,076,021	0	134,645,993	134,645,993	0	73,430,028	73,430,028
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	20,747,503	20,747,503	0	13,425,709	13,425,709	0	7,321,794	7,321,794
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	1,713,012	1,713,012	0	1,108,490	1,108,490	0	604,522	604,522
		TOTAL OTHER PRODUCTION PLANT	0	293,606,917	293,606,917	0	189,993,035	189,993,035	0	103,613,882	103,613,882
		TOTAL PRODUCTION PLANT	0	1,198,237,823	1,198,237,823	0	775,379,694	775,379,694	0	422,858,129	422,858,129

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended October 31, 2015		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	21,156,916	21,156,916	0	13,690,640	13,690,640	0	7,466,276	7,466,276
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	20,500,039	20,500,039	0	13,265,575	13,265,575	0	7,234,464	7,234,464
1	353000	Station Equipment	0	238,362,905	238,362,905	0	154,244,636	154,244,636	0	84,118,269	84,118,269
1	354000	Towers & Fixtures	0	17,171,788	17,171,788	0	11,111,864	11,111,864	0	6,059,924	6,059,924
1	355000	Poles & Fixtures	0	186,834,565	186,834,565	0	120,900,647	120,900,647	0	65,933,918	65,933,918
1	356000	Overhead Conductors & Devices	0	128,403,750	128,403,750	0	83,090,067	83,090,067	0	45,313,683	45,313,683
1	357000	Underground Conduit	0	2,987,090	2,987,090	0	1,932,946	1,932,946	0	1,054,144	1,054,144
1	358000	Underground Conductors & Devices	0	2,340,954	2,340,954	0	1,514,831	1,514,831	0	826,123	826,123
1	359000	Roads & Trails	0	1,951,875	1,951,875	0	1,263,058	1,263,058	0	688,817	688,817
TOTAL TRANSMISSION PLANT			0	619,709,882	619,709,882	0	401,014,264	401,014,264	0	218,695,618	218,695,618
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,734,806	0	4,734,806	3,493,104	0	3,493,104	1,241,702	0	1,241,702
99	360400	Land Easements	2,343,442	0	2,343,442	334,186	0	334,186	2,009,256	0	2,009,256
99	361000	Structures & Improvements	20,314,510	0	20,314,510	13,819,740	0	13,819,740	6,494,770	0	6,494,770
3	362000	Station Equipment	122,386,269	2,085,819	124,472,088	78,749,251	1,392,618	80,141,869	43,637,018	693,201	44,330,219
99	363000	Energy Storage Equipment	2,763,966	0	2,763,966	2,763,966	0	2,763,966	0	0	0
99	364000	Poles, Towers, & Fixtures	326,864,136	0	326,864,136	207,138,016	0	207,138,016	119,726,120	0	119,726,120
99	365000	Overhead Conductors & Devices	210,722,727	0	210,722,727	131,403,180	0	131,403,180	79,319,547	0	79,319,547
99	366000	Underground Conduit	95,160,969	0	95,160,969	60,437,255	0	60,437,255	34,723,714	0	34,723,714
99	367000	Underground Conductors & Devices	168,289,111	0	168,289,111	107,632,056	0	107,632,056	60,657,055	0	60,657,055
99	368000	Line Transformers	228,865,518	0	228,865,518	155,363,786	0	155,363,786	73,501,732	0	73,501,732
99	369XXX	Services	147,947,003	0	147,947,003	95,453,875	0	95,453,875	52,493,128	0	52,493,128
99	370000	Meters	49,359,700	0	49,359,700	26,978,256	0	26,978,256	22,381,444	0	22,381,444
99	373XXX	Street Light & Signal Systems	43,817,471	0	43,817,471	27,652,228	0	27,652,228	16,165,243	0	16,165,243
TOTAL DISTRIBUTION PLANT			1,423,569,628	2,085,819	1,425,655,447	911,218,899	1,392,618	912,611,517	512,350,729	693,201	513,043,930
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,211,205	5,731,736	6,942,941	504,638	3,891,849	4,396,487	706,567	1,839,887	2,546,454
4	390XXX	Structures & Improvements	13,399,955	70,432,560	83,832,515	6,601,504	47,823,708	54,425,212	6,798,451	22,608,852	29,407,303
4	391XXX	Office Furniture & Equipment	3,488,227	54,706,626	58,194,853	3,406,570	37,145,799	40,552,369	81,657	17,560,827	17,642,484
4	392XXX	Transportation Equipment	23,712,006	13,887,732	37,599,738	17,296,196	9,429,770	26,725,966	6,415,810	4,457,962	10,873,772
4	393000	Stores Equipment	274,895	2,847,483	3,122,378	121,608	1,933,441	2,055,049	153,287	914,042	1,067,329
4	394000	Tools, Shop & Garage Equipment	2,057,719	9,928,929	11,986,648	993,356	6,741,743	7,735,099	1,064,363	3,187,186	4,251,549
4	395000	Laboratory Equipment	273,623	866,698	1,140,321	228,163	588,488	816,651	45,460	278,210	323,670
4	396XXX	Power Operated Equipment	26,137,024	9,053,812	35,190,836	15,848,091	6,147,538	21,995,629	10,288,933	2,906,274	13,195,207
4	397XXX	Communications Equipment	20,599,031	72,850,243	93,449,274	12,425,458	49,465,315	61,890,773	8,173,573	23,384,928	31,558,501
4	398000	Miscellaneous Equipment	6,225	398,345	404,570	3,926	270,476	274,402	2,299	127,869	130,168
TOTAL GENERAL PLANT			91,159,910	240,704,164	331,864,074	57,429,510	163,438,127	220,867,637	33,730,400	77,266,037	110,996,437
TOTAL PLANT IN SERVICE			1,520,762,251	2,278,647,126	3,799,409,377	974,582,253	1,485,985,596	2,460,567,849	546,179,998	792,661,530	1,338,841,528

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended October 31, 2015		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(291,959,009)	(291,959,009)	0	(188,926,675)	(188,926,675)	0	(103,032,334)	(103,032,334)
E-ADEP		Hydro Production Plant	0	(137,751,255)	(137,751,255)	0	(89,138,837)	(89,138,837)	0	(48,612,418)	(48,612,418)
E-ADEP		Other Production Plant	0	(101,568,839)	(101,568,839)	0	(65,725,196)	(65,725,196)	0	(35,843,643)	(35,843,643)
E-ADEP		Transmission Plant	0	(200,916,979)	(200,916,979)	0	(130,013,377)	(130,013,377)	0	(70,903,602)	(70,903,602)
E-ADEP		Distribution Plant	(456,000,847)	(26,631)	(456,027,478)	(280,852,207)	(17,780)	(280,869,987)	(175,148,640)	(8,851)	(175,157,491)
E-ADEP		General Plant	(32,332,557)	(85,490,123)	(117,822,680)	(20,010,371)	(58,047,793)	(78,058,164)	(12,322,186)	(27,442,330)	(39,764,516)
TOTAL ACCUMULATED DEPRECIATION			(488,333,404)	(817,712,836)	(1,306,046,240)	(300,862,578)	(531,869,658)	(832,732,236)	(187,470,826)	(285,843,178)	(473,314,004)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(10,162,791)	(10,162,791)	0	(6,576,342)	(6,576,342)	0	(3,586,449)	(3,586,449)
E-AAMT		Distribution-Franchises/Misc Intangibles	(171,612)	0	(171,612)	(171,612)	0	(171,612)	0	0	0
E-AAMT		General Plant - 303000	0	(926,659)	(926,659)	0	(627,300)	(627,300)	0	(299,359)	(299,359)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,643,384)	(26,805,196)	(29,448,580)	(2,601,575)	(18,200,728)	(20,802,303)	(41,809)	(8,604,468)	(8,646,277)
E-AAMT		General Plant - 390200, 396200	(120,812)	(238,399)	(359,211)	(117,239)	(161,873)	(279,112)	(3,573)	(76,526)	(80,099)
TOTAL ACCUMULATED AMORTIZATION			(2,935,808)	(38,133,045)	(41,068,853)	(2,890,426)	(25,566,243)	(28,456,669)	(45,382)	(12,566,802)	(12,612,184)
TOTAL ACCUMULATED DEPR/AMORT			(491,269,212)	(855,845,881)	(1,347,115,093)	(303,753,004)	(557,435,901)	(861,188,905)	(187,516,208)	(298,409,980)	(485,926,188)
NET ELECTRIC UTILITY PLANT before DFIT			1,029,493,039	1,422,801,245	2,452,294,284	670,829,249	928,549,695	1,599,378,944	358,663,790	494,251,550	852,915,340
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	(156,713)	(156,713)	0	(101,409)	(101,409)	0	(55,304)	(55,304)
12		ADFIT - Electric Plant In Service (282900)	0	(404,248,087)	(404,248,087)	0	(263,650,602)	(263,650,602)	0	(140,597,485)	(140,597,485)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(54,123,471)	(54,123,471)	0	(36,749,837)	(36,749,837)	0	(17,373,634)	(17,373,634)
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	(11,822,803)	(11,822,803)	0	(7,650,536)	(7,650,536)	0	(4,172,267)	(4,172,267)
1		ADFIT - CDA Settlement Costs (283333)	0	379,131	379,131	0	245,336	245,336	0	133,795	133,795
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,354,810)	(3,354,810)	0	(2,188,007)	(2,188,007)	0	(1,166,803)	(1,166,803)
TOTAL ACCUMULATED DFIT			0	(473,717,682)	(473,717,682)	0	(310,360,496)	(310,360,496)	0	(163,357,186)	(163,357,186)
NET ELECTRIC UTILITY PLANT			1,029,493,039	949,083,563	1,978,576,602	670,829,249	618,189,199	1,289,018,448	358,663,790	330,894,364	689,558,154

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.766%	33.234%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.220%	34.780%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended October 31, 2015
Ending Balance Basis

Report ID:
E-APL-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	#####	949,083,563		1,978,576,602	670,829,249	618,189,199	1,289,018,448	358,663,790	330,894,364	689,558,154
	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	(617,527)	0	(617,527)	617,527	0	617,527
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)		(2,855,851)	0	(2,855,851)	(915,251)	0	(915,251)	(1,940,600)	0	(1,940,600)
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)		7,540,212	0	7,540,212	4,820,006	0	4,820,006	2,720,206	0	2,720,206
99	ADFIT - Kettle Falls Disallowed (190420)		172,755	0	172,755	172,755	0	172,755	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)		1,411,701	0	1,411,701	0	0	0	1,411,701	0	1,411,701
99	ADFIT - Boulder Park Disallowed (190040)		415,905	0	415,905	0	0	0	415,905	0	415,905
99	Investment in WNP3 Exchange Power (124900, 124930)		9,391,392	0	9,391,392	9,391,392	0	9,391,392	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(1,687,819)	0	(1,687,819)	(1,687,819)	0	(1,687,819)	0	0	0
99	CDA Lake Settlement - WA (182382)		773,267	0	773,267	773,267	0	773,267	0	0	0
99	CDA Lake Settlement - ID (186382)		152,293	0	152,293	0	0	0	152,293	0	152,293
99	ADFIT - CDA Lake Settlement - Direct (283382)		(323,948)	0	(323,948)	(270,645)	0	(270,645)	(53,303)	0	(53,303)
99	CDA CDR Fund - Direct (182324)		56,248	0	56,248	56,248	0	56,248	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		399,276	0	399,276	370,776	0	370,776	28,500	0	28,500
99	ADFIT - Spokane River Relicensing (283322)		(139,723)	0	(139,723)	(129,753)	0	(129,753)	(9,970)	0	(9,970)
99	Spokane River PM&Es (182323)		368,169	0	368,169	235,440	0	235,440	132,729	0	132,729
99	ADFIT - Spokane River PM&Es (283323)		(128,883)	0	(128,883)	(82,428)	0	(82,428)	(46,455)	0	(46,455)
99	Montana Riverbed Settlement (186360)		1,119,983	0	1,119,983	789,356	0	789,356	330,627	0	330,627
99	ADFIT - Montana Riverbed Settlement (283365)		(392,474)	0	(392,474)	(276,755)	0	(276,755)	(115,719)	0	(115,719)
99	Lancaster Generation (182312)		113,334	0	113,334	113,334	0	113,334	0	0	0
99	ADFIT - Lancaster Generation (283312)		(39,666)	0	(39,666)	(39,666)	0	(39,666)	0	0	0
99	Weatherization Loans - Sandpoint (124350)		59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)		(2,038,155)	(909)	(2,039,064)	(561,459)	(617)	(562,076)	(1,476,696)	(292)	(1,476,988)
99	Customer Deposits (235199)		(1,616,171)	0	(1,616,171)	(1,616,171)	0	(1,616,171)	0	0	0
C-WKC	Working Capital		33,968,110	9,008,488	42,976,598	33,968,110	0	33,968,110	0	9,008,488	9,008,488
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		39,328,781	9,007,579	48,336,360	40,356,484	(617)	40,355,867	(1,027,703)	9,008,196	7,980,493
	NET RATE BASE	#####	958,091,142		2,026,912,962	711,185,733	618,188,582	1,329,374,315	357,636,087	339,902,560	697,538,647

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-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	7,805,540	7,805,540			7,805,540	7,805,540		5,050,965	5,050,965		2,754,575	2,754,575	
1	Hydro (ED-AN)	8,725,756	8,725,756			8,725,756	8,725,756		5,646,437	5,646,437		3,079,319	3,079,319	
1	Other (ED-AN)	9,390,912	9,390,912			9,390,912	9,390,912		6,076,859	6,076,859		3,314,053	3,314,053	
Total Electric Production		25,922,208	25,922,208			25,922,208	25,922,208		16,774,261	16,774,261		9,147,947	9,147,947	
Electric Transmission														
1	ED-AN	10,945,078	10,945,078			10,945,078	10,945,078		7,082,560	7,082,560		3,862,518	3,862,518	
Total Electric Transmissio		10,945,078	10,945,078			10,945,078	10,945,078		7,082,560	7,082,560		3,862,518	3,862,518	
Electric Distribution														
3	ED-AN	26,388	26,388				26,388		17,618	17,618		8,770	8,770	
	ED-ID	15,109,416	15,109,416		15,109,416	15,109,416	15,109,416				15,109,416		15,109,416	
	ED-WA	25,106,135	25,106,135		25,106,135	25,106,135	25,106,135	25,106,135						
Total Electric Distribution		40,241,939	40,241,939		40,215,551	40,241,939	40,241,939	25,106,135	17,618	25,123,753		15,109,416	8,770	15,118,186
Gas Underground Storage														
	GD-AN	610,680		610,680										
	GD-OR	117,563			117,563									
Total Gas Underground St		728,243		610,680	117,563									
Gas Distribution														
	GD-AN	64,594		64,594										
	GD-ID	4,503,480		4,503,480										
	GD-WA	8,938,418		8,938,418										
	GD-OR	5,922,860			5,922,860									
Total Gas Distribution		19,429,352		13,506,492	5,922,860									
General Plant														
4	ED-AN	2,759,390	2,759,390			2,759,390	2,759,390		1,873,626	1,873,626		885,764	885,764	
	ED-ID	184,480	184,480		184,480	184,480	184,480				184,480		184,480	
	ED-WA	1,107,545	1,107,545		1,107,545	1,107,545	1,107,545	1,107,545						
7,4	CD-AA	15,620,202	11,175,786	3,085,146	1,359,270	11,175,786	11,175,786		7,588,359	7,588,359		3,587,427	3,587,427	
9,4	CD-AN	703,048	553,608	149,440		553,608	553,608		375,900	375,900		177,708	177,708	
9	CD-ID	327,936	258,230	69,706		258,230	258,230				258,230		258,230	
9	CD-WA	180,125	141,838	38,287		141,838	141,838	141,838						
8	GD-AA	259,733		179,429	80,304									
	GD-AN	39,056		39,056										
	GD-ID	46,744		46,744										
	GD-WA	216,253		216,253										
	GD-OR	209,638			209,638									
Total General Plant		21,654,150	16,180,877	3,824,061	1,649,212	1,692,093	14,488,784	16,180,877	1,249,383	9,837,885	11,087,268	442,710	4,650,899	5,093,609
Total Depreciation Expens		118,920,970	93,290,102	17,941,233	7,689,635	41,907,644	51,382,458	93,290,102	26,355,518	33,712,324	60,067,842	15,552,126	17,670,134	33,222,260

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	66.766%	33.234%
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 October 31, 2015
Ending Balance Basis

Report ID:
E-AMTX-12E

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		594,297	594,297		324,103	324,103	
1	Misc Intangible Plt (303000)	ED-AN	232,901	232,901		232,901	232,901		150,710	150,710		82,191	82,191	
Total Production/Transmission			1,151,301	1,151,301		1,151,301	1,151,301		745,007	745,007		406,294	406,294	
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		587,422	420,283	116,022	51,117				285,372	285,372	134,911	134,911	
9,1	CD-AN		9,729	7,661	2,068		7,661		4,957	4,957		2,704	2,704	
	GD-ID		4,058		4,058									
	GD-WA		24,862		24,862									
	GD-OR		8,068		8,068									
Total General Plant - 303000			634,139	427,944	147,010	59,185		427,944	427,944		290,329	290,329	137,615	137,615
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA		16,356,134	11,702,323	3,230,500	1,423,311		11,702,323	11,702,323	7,945,877	7,945,877	3,756,446	3,756,446	
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		11,711	9,222	2,489		9,222	9,222			9,222		9,222	
4	ED-AN		393,530	393,530			393,530	393,530	267,207	267,207		126,323	126,323	
	ED-ID		4,747	4,747			4,747	4,747			4,747		4,747	
	ED-WA		1,037,499	1,037,499			1,037,499	1,037,499	1,037,499	1,037,499				
8	GD-AA		425,758		294,122	131,636								
	GD-AN		361		361									
	GD-OR		39		39									
Total Miscellaneous IT Intangible Plt - 3031XX			18,238,939	13,154,534	3,529,419	1,554,986		1,051,468	12,103,066	13,154,534		1,037,499	8,217,982	9,255,481
Gas Underground Storage														
	GD-AN		227		227									
Total Gas Underground Storage			227		227									
General Plant - 390200, 396200														
7,4	CD-AA		27,561	19,719	5,444	2,398		19,719	19,719	13,389	13,389	6,330	6,330	
4	ED-AN		4,728	4,728			4,728	4,728	3,210	3,210		1,518	1,518	
	GD-OR		0			0								
Total General Plant - 390200, 396200			32,289	24,447	5,444	2,398		24,447	24,447	16,599	16,599	7,848	7,848	
Total Amortization Expense			20,083,892	14,785,223	3,682,100	1,616,569		1,078,465	13,706,758	14,785,223		1,064,496	9,269,917	10,334,413

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 Rat	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:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(291,959,009)	(291,959,009)			(291,959,009)	(291,959,009)		(188,926,675)	(188,926,675)		(103,032,334)	(103,032,334)	
1	Hydro (ED-AN)	(137,751,255)	(137,751,255)			(137,751,255)	(137,751,255)		(89,138,837)	(89,138,837)		(48,612,418)	(48,612,418)	
1	Other (ED-AN)	(101,568,839)	(101,568,839)			(101,568,839)	(101,568,839)		(65,725,196)	(65,725,196)		(35,843,643)	(35,843,643)	
Total Electric Production		(531,279,103)	(531,279,103)			(531,279,103)	(531,279,103)		(343,790,708)	(343,790,708)		(187,488,395)	(187,488,395)	
Electric Transmission														
1	ED-AN	(200,916,979)	(200,916,979)			(200,916,979)	(200,916,979)		(130,013,377)	(130,013,377)		(70,903,602)	(70,903,602)	
Total Electric Transmissic		(200,916,979)	(200,916,979)			(200,916,979)	(200,916,979)		(130,013,377)	(130,013,377)		(70,903,602)	(70,903,602)	
Electric Distribution														
3	ED-AN	(26,631)	(26,631)			(26,631)	(26,631)		(17,780)	(17,780)		(8,851)	(8,851)	
	ED-ID	(175,148,640)	(175,148,640)		(175,148,640)	(175,148,640)	(175,148,640)				(175,148,640)	(175,148,640)	(175,148,640)	
	ED-WA	(280,852,207)	(280,852,207)		(280,852,207)	(280,852,207)	(280,852,207)	(280,852,207)			(280,852,207)	(280,852,207)	(280,852,207)	
Total Electric Distribution		(456,027,478)	(456,027,478)		(456,000,847)	(26,631)	(456,027,478)	(280,852,207)	(17,780)	(280,869,987)	(175,148,640)	(8,851)	(175,157,491)	
Gas Underground Storage														
	GD-AN	(13,985,371)	(13,985,371)											
	GD-OR	(727,183)		(727,183)										
Total Gas Underground S		(14,712,554)		(13,985,371)		(727,183)								
Gas Distribution														
	GD-AN	(1,562,381)	(1,562,381)											
	GD-ID	(62,865,633)	(62,865,633)											
	GD-WA	(122,939,781)	(122,939,781)											
	GD-OR	(96,483,078)		(96,483,078)										
Total Gas Distribution		(283,850,873)		(187,367,795)		(96,483,078)								
General Plant														
4	ED-AN	(41,890,653)	(41,890,653)			(41,890,653)	(41,890,653)		(28,443,753)	(28,443,753)		(13,446,900)	(13,446,900)	
	ED-ID	(7,898,310)	(7,898,310)		(7,898,310)	(7,898,310)	(7,898,310)				(7,898,310)	(7,898,310)	(7,898,310)	
	ED-WA	(17,753,089)	(17,753,089)		(17,753,089)	(17,753,089)	(17,753,089)	(17,753,089)			(17,753,089)	(17,753,089)	(17,753,089)	
7,4	CD-AA	(47,371,261)	(33,892,716)	(9,356,298)	(4,122,247)	(33,892,716)	(33,892,716)		(23,013,154)	(23,013,154)		(10,879,562)	(10,879,562)	
9,4	CD-AN	(12,326,976)	(9,706,754)	(2,620,222)		(9,706,754)	(9,706,754)		(6,590,886)	(6,590,886)		(3,115,868)	(3,115,868)	
9	CD-ID	(5,618,048)	(4,423,876)	(1,194,172)		(4,423,876)	(4,423,876)				(4,423,876)	(4,423,876)	(4,423,876)	
9	CD-WA	(2,866,608)	(2,257,282)	(609,326)		(2,257,282)	(2,257,282)	(2,257,282)			(2,257,282)	(2,257,282)	(2,257,282)	
8	GD-AA	(1,888,207)	(1,304,411)	(583,796)										
	GD-AN	(2,017,069)	(2,017,069)											
	GD-ID	(1,627,719)	(1,627,719)											
	GD-WA	(4,973,572)	(4,973,572)											
	GD-OR	(4,344,134)		(4,344,134)										
Total General Plant		(150,575,646)	(117,822,680)	(23,702,789)	(9,050,177)	(32,332,557)	(85,490,123)	(117,822,680)	(20,010,371)	(58,047,793)	(78,058,164)	(12,322,186)	(27,442,330)	(39,764,516)
Total Accumulated Depr		(1,637,362,633)	(1,306,046,240)	(225,055,955)	(106,260,438)	(488,333,404)	(817,712,836)	(1,306,046,240)	(300,862,578)	(531,869,658)	(832,732,236)	(187,470,826)	(285,843,178)	(473,314,004)

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	66.766%	33.234%
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:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(9,069,887)	(9,069,887)			(9,069,887)	(9,069,887)		(5,869,124)	(5,869,124)		(3,200,763)	(3,200,763)	
1	Misc Intangible Plt (3030 ED-AN	(1,092,904)	(1,092,904)			(1,092,904)	(1,092,904)		(707,218)	(707,218)		(385,686)	(385,686)	
Total Production/Transmission		(10,162,791)	(10,162,791)			(10,162,791)	(10,162,791)		(6,576,342)	(6,576,342)		(3,586,449)	(3,586,449)	
Distribution														
	Franchises (302000) ED-WA	(141,210)	(141,210)			(141,210)	(141,210)	(141,210)		(141,210)				
	Misc Intangible Plt (3030 ED-WA	(30,402)	(30,402)			(30,402)	(30,402)	(30,402)		(30,402)				
Total Distribution		(171,612)	(171,612)			(171,612)	(171,612)	(171,612)		(171,612)				
General Plant - 303000														
7,4	CD-AA	(1,211,873)	(867,059)	(239,357)	(105,457)	(867,059)	(867,059)		(588,733)	(588,733)		(278,326)	(278,326)	
9,1	CD-AN	(75,689)	(59,600)	(16,089)		(59,600)	(59,600)		(38,567)	(38,567)		(21,033)	(21,033)	
	GD-ID	(54,469)		(54,469)										
	GD-WA	(137,422)		(137,422)										
	GD-OR	(71,205)			(71,205)									
Total General Plant - 303000		(1,550,658)	(926,659)	(447,337)	(176,662)	(926,659)	(926,659)		(627,300)	(627,300)		(299,359)	(299,359)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(36,504,849)	(26,118,125)	(7,210,073)	(3,176,651)	(26,118,125)	(26,118,125)		(17,734,207)	(17,734,207)		(8,383,918)	(8,383,918)	
9,4	CD-AN	(23,900)	(18,819)	(5,081)		(18,819)	(18,819)		(12,778)	(12,778)		(6,041)	(6,041)	
9	CD-ID	(31,258)	(24,614)	(6,644)		(24,614)	(24,614)	(24,614)			(24,614)		(24,614)	
4	ED-AN	(668,252)	(668,252)			(668,252)	(668,252)		(453,743)	(453,743)		(214,509)	(214,509)	
	ED-ID	(17,195)	(17,195)			(17,195)	(17,195)				(17,195)		(17,195)	
	ED-WA	(2,601,575)	(2,601,575)			(2,601,575)	(2,601,575)	(2,601,575)		(2,601,575)			(2,601,575)	
8	GD-AA	(1,806,171)		(1,247,739)	(558,432)									
	GD-AN	(11,527)		(11,527)										
	GD-OR	(1,231)			(1,231)									
Total Misc IT Intangible Plant - 3031XX		(41,665,958)	(29,448,580)	(8,481,064)	(3,736,314)	(2,643,384)	(26,805,196)	(29,448,580)	(2,601,575)	(18,200,728)	(20,802,303)	(41,809)	(8,604,468)	(8,646,277)
Gas Underground Storage														
	GD-AN	(240,049)		(240,049)										
Total Gas Underground Storage		(240,049)		(240,049)										
General Plant - 390200, 396200														
7,4	CD-AA	(239,457)	(171,324)	(47,295)	(20,838)		(171,324)	(171,324)		(116,329)	(116,329)		(54,995)	(54,995)
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)				
4	ED-AN	(67,075)	(67,075)			(67,075)	(67,075)		(45,544)	(45,544)		(21,531)	(21,531)	
	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		(431,942)	(359,211)	(51,893)	(20,838)	(120,812)	(238,399)	(359,211)	(117,239)	(161,873)	(279,112)	(3,573)	(76,526)	(80,099)
Total Accumulated Amortization		(54,223,010)	(41,068,853)	(9,220,343)	(3,933,814)	(2,935,808)	(38,133,045)	(41,068,853)	(2,890,426)	(25,566,243)	(28,456,669)	(45,382)	(12,566,802)	(12,612,184)

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:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	7,651,324	0	0	5,474,293	5,474,293	0	0	1,511,213	1,511,213	0	665,818	
9		CD-WA / ID / AN	1,358,814	491,028	344,288	234,669	1,069,985	132,547	92,936	63,346	288,829	0	0	
		TOTAL ACCOUNT	10,734,510	504,639	706,567	5,731,736	6,942,942	609,711	92,936	1,574,559	2,277,206	848,544	665,818	1,514,362
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,158,336	1,046,436	2,164,230	3,947,670	7,158,336	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,242,688	0	0	0	0	2,242,688	0	0	0	2,242,688	0	
99		GD-OR / AS	3,547,608	0	0	0	0	0	0	0	0	3,547,608	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	82,261,504	0	0	58,855,638	58,855,638	0	0	16,247,470	16,247,470	0	7,158,396	
9		CD-WA / ID / AN	22,628,442	5,555,068	4,634,221	7,629,252	17,818,541	1,499,524	1,250,952	2,059,425	4,809,901	0	0	
		TOTAL ACCOUNT	117,838,578	6,601,504	6,798,451	70,432,560	83,832,515	3,742,212	1,250,952	18,306,895	23,300,059	3,547,608	7,158,396	10,706,004
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,988,432	3,376,203	14,649	6,597,580	9,988,432	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	638,260	0	0	0	0	0	0	440,923	440,923	0	197,337	
7		CD-AA	67,135,456	0	0	48,033,405	48,033,405	0	0	13,259,924	13,259,924	0	5,842,127	
9		CD-WA / ID / AN	219,718	30,366	67,008	75,641	173,015	8,197	18,088	20,418	46,703	0	0	
		TOTAL ACCOUNT	77,988,516	3,406,569	81,657	54,706,626	58,194,852	8,197	18,088	13,727,915	13,754,200	0	6,039,464	6,039,464
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	32,568,177	15,552,492	5,436,118	11,579,567	32,568,177	0	0	0	0	0	0	
99		GD-WA / ID / AN	10,610,479	0	0	0	0	6,977,864	2,282,092	1,350,523	10,610,479	0	0	
99		GD-OR / AS	3,573,333	0	0	0	0	0	0	0	0	3,573,333	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	5,874,725	1,743,704	979,691	1,902,598	4,625,993	470,692	264,456	513,584	1,248,732	0	0	
		TOTAL ACCOUNT	53,193,568	17,296,196	6,415,809	13,887,732	37,599,737	7,448,556	2,546,548	1,976,066	11,971,170	3,573,333	49,328	3,622,661

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	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	3,456,609	110,869	138,543	2,472,460	2,721,872	29,928	37,398	667,411	734,737	0	0	
		TOTAL ACCOUNT	3,998,613	121,608	153,288	2,847,482	3,122,378	114,199	37,398	667,411	819,008	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,159,099	972,218	298,727	1,888,154	3,159,099	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,718,776	0	0	0	0	1,977,244	371,101	370,431	2,718,776	0	0	
99		GD-OR / AS	985,838	0	0	0	0	0	0	0	985,838	0	985,838	
8		GD-AA	2,524,281	0	0	0	0	0	0	1,743,824	1,743,824	780,457	780,457	
7		CD-AA	10,960,426	0	0	7,841,856	7,841,856	0	0	2,164,794	2,164,794	953,776	953,776	
9		CD-WA / ID / AN	1,251,769	21,139	765,636	198,918	985,693	5,706	206,674	53,696	266,076	0	0	
		TOTAL ACCOUNT	21,600,189	993,357	1,064,363	9,928,928	11,986,648	1,982,950	577,775	4,332,745	6,893,470	985,838	1,734,233	2,720,071
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	828,900	224,719	44,361	559,820	828,900	0	0	0	0	0	0	
99		GD-WA / ID / AN	183,279	0	0	0	0	29,243	9,537	144,499	183,279	0	0	
99		GD-OR / AS	111,504	0	0	0	0	0	0	0	111,504	0	111,504	
8		GD-AA	244,237	0	0	0	0	0	0	168,724	168,724	75,513	75,513	
7		CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	30,950	30,950	
9		CD-WA / ID / AN	72,330	3,444	1,099	52,412	56,955	930	297	14,148	15,375	0	0	
		TOTAL ACCOUNT	1,795,913	228,163	45,460	866,698	1,140,321	30,173	9,834	397,618	437,625	111,504	106,463	217,967
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	33,495,714	15,590,726	9,880,887	8,024,101	33,495,714	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,589,798	0	0	0	0	2,900,524	858,780	830,494	4,589,798	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	528,479	0	0	378,111	378,111	0	0	104,380	104,380	45,988	45,988	
9		CD-WA / ID / AN	1,672,523	257,365	408,046	651,600	1,317,011	69,473	110,147	175,892	355,512	0	0	
		TOTAL ACCOUNT	40,330,348	15,848,091	10,288,933	9,053,812	35,190,836	2,969,997	968,927	1,110,766	5,049,690	43,834	45,988	89,822

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	60,720,848	11,864,700	4,981,896	43,874,252	60,720,848	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,254,902	0	0	0	0	699,208	555,694	0	1,254,902	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	31,549,992	0	0	22,573,073	22,573,073	0	0	6,231,439	6,231,439	0	2,745,480	2,745,480
9		CD-WA/ ID / AN	12,896,668	560,758	3,191,677	6,402,917	10,155,352	151,370	861,555	1,728,391	2,741,316	0	0	0
		TOTAL ACCOUNT	108,646,173	12,425,458	8,173,573	72,850,242	93,449,273	850,578	1,417,249	8,645,767	10,913,594	1,230,831	3,052,475	4,283,306
	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	441,409	0	0	315,815	315,815	0	0	87,183	87,183	0	38,411	38,411
9		CD-WA/ ID / AN	9,978	3,926	0	3,931	7,857	1,060	0	1,061	2,121	0	0	0
		TOTAL ACCOUNT	534,652	3,926	2,299	398,345	404,570	1,060	0	88,244	89,304	2,367	38,411	40,778
		TOTAL GENERAL PLANT	436,661,060	57,429,511	33,730,400	240,704,161	331,864,072	17,757,633	6,919,707	50,827,986	75,505,326	10,401,086	18,890,576	29,291,662

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:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,439,636	153,179	0	10,286,457	10,439,636	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	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	8,866,636	0	0	6,343,812	6,343,812	0	0	1,751,249	1,751,249	0	771,575	
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	0	
		TOTAL ACCOUNT	21,130,084	153,179	0	16,783,078	16,936,257	1,022,594	181,037	1,792,498	2,996,129	426,123	771,575	1,197,698
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,637,955	5,177,961	23,524	2,436,470	7,637,955	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	2,608,532	0	0	0	0	0	0	1,802,026	1,802,026	0	806,506	
7		CD-AA	146,553,270	0	0	104,854,468	104,854,468	0	0	28,945,736	28,945,736	0	12,753,066	
9		CD-WA / ID / AN	142,866	0	75,345	37,153	112,498	0	20,339	10,029	30,368	0	0	
		TOTAL ACCOUNT	156,942,623	5,177,961	98,869	107,328,091	112,604,921	0	20,339	30,757,791	30,778,130	0	13,559,572	13,559,572
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	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	5,501,452	0	0	3,936,124	3,936,124	0	0	1,086,592	1,086,592	0	478,736	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,514,209	0	0	3,936,124	3,936,124	0	0	1,098,118	1,098,118	1,231	478,736	479,967
		TOTAL	183,586,916	5,331,140	98,869	128,047,293	133,477,302	1,022,594	201,376	33,648,407	34,872,377	427,354	14,809,883	15,237,237

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:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(74,970,345)	(53,639,033)	(14,807,393)	(6,523,919)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(615,206)	(484,438)	(130,768)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
		Total	<u>(76,131,945)</u>	<u>(54,514,400)</u>	<u>(15,046,079)</u>	<u>(6,571,466)</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
COMMON WORKING CAPITAL
For Twelve Months Ended October 31, 2015
Ending Balance Basis

Report ID: C-WKC-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP	1,436,980	783,666		2,220,646		783,666			
1	151210 FUEL STOCK HOG FUEL-KFGS	877,342	478,464		1,355,806		478,464			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	17,543,078	8,060,420	2,440,378	28,043,876		6,440,721		1,619,699	2,440,378
1	154300 PLANT MATERIALS & OPER SUP-CS2	610,087	332,715		942,802		332,715			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,756,996	958,188		2,715,184		958,188			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	134	61	19	214		49		12	19
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	38,485	17,682	5,354	61,521		14,129		3,553	5,354
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,514	696	211	2,421		556		140	211
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	41,785,489			41,785,489	33,968,110		7,817,379		
TOTAL		64,050,105	10,631,892	2,445,962	77,127,959	33,968,110	9,008,488	7,817,379	1,623,404	2,445,962

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						