

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended November 30, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	156,895,213	104,248,465	52,646,748
	Adjustments			
	Adjusted Net Operating Income (Loss)	156,895,213	104,248,465	52,646,748
E-APL	Electric Net Rate Base	2,029,971,455	1,331,569,592	698,401,863
	RATE OF RETURN	7.729%	7.829%	7.538%

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

RESULTS OF OPERATIONS		Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended November 30, 2015 Ending Balance Basis		

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	11-01-2015 thru 11-30-2015	371,283 100.000%	243,707 65.639%	127,576 34.361%
3	E-OPS	Direct Distribution Operating Expense Percent	12-01-2014 thru 11-30-2015	23,878,993 100.000%	15,792,913 66.137%	8,086,080 33.863%
	Input	Jurisdictional 4-Factor Ratio	01-01-2014 thru 12-31-2014			
		Direct O & M Accts 500 - 598		20,542,699	13,023,086	7,519,613
		Direct O & M Accts 901 - 935		28,957,984	21,092,227	7,865,757
		Total		49,500,683	34,115,313	15,385,370
		Percentage		100.000%	68.919%	31.081%
		Direct Labor Accts 500 - 598		12,492,299	8,544,371	3,947,928
		Direct Labor Accts 901 - 935		5,857,039	4,662,886	1,194,153
		Total		18,349,338	13,207,257	5,142,081
		Percentage		100.000%	71.977%	28.023%
		Number of Customers		370,194	243,031	127,163
		Percentage		100.000%	65.650%	34.350%
		Net Direct Plant		953,377,268	620,232,581	333,144,687
		Percentage		100.000%	65.056%	34.944%
4		Total Percentages Percent		400.000%	271.602%	128.398%
				100.000%	67.900%	32.100%

RESULTS OF OPERATIONS		Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended November 30, 2015 Ending Balance Basis		

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
				Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor	01-01-2014 thru 12-31-2014				
		Direct O & M Accts 500 - 894		71,329,474	60,416,061	7,188,338	3,725,075
		Direct O & M Accts 901 - 935		41,851,885	32,202,921	6,220,526	3,428,438
		Direct O & M Accts 901 - 905 Utility 9 Only		5,113,972	3,569,949	1,544,023	0
		Adjustments		0	0	0	0
		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
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended November 30, 2015
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS		Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended November 30, 2015 Ending Balance Basis		

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		67,621,722	60,416,061	7,205,661	0
		Direct O & M Accts 901 - 935		38,441,898	32,202,921	6,238,977	0
		Adjustments		0	0	0	0
		Total		106,063,620	92,618,982	13,444,638	0
		Percentage		100.000%	87.324%	12.676%	0.000%
		Direct Labor Accts 500 - 894		61,766,029	49,821,911	11,944,118	0
		Direct Labor Accts 901 - 935		3,969,931	3,522,548	447,383	0
		Total		65,735,960	53,344,459	12,391,501	0
		Percentage		100.000%	81.150%	18.850%	0.000%
		Number of Customers at Percentage		601,722	370,194	231,528	0
				100.000%	61.522%	38.478%	0.000%
		Net Direct Plant Percentage		2,563,811,758	2,178,697,585	385,114,173	0
				100.000%	84.979%	15.021%	0.000%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	314.975%	85.025%	0.000%
				100.000%	78.744%	21.256%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	11-01-2015 thru 11-30-2015	974,482,540	635,736,274	338,746,266	
				100.000%	65.238%	34.762%	
11		Book Depreciation Percent	12-01-2014 thru 11-30-2015	93,939,452	60,459,374	33,480,078	
				100.000%	64.360%	35.640%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended November 30, 2015
 Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	11-01-2015 thru 11-30-2015	2,456,962,917 100.000%	1,603,000,620 65.243%	853,962,297 34.757%
13	E-PLT	Net Electric General Plant Percent	11-01-2015 thru 11-30-2015	214,287,749 100.000%	142,707,948 66.596%	71,579,801 33.404%
14		Net Allocated Schedule M's Percent	12-01-2014 thru 11-30-2015	-253,069,129 100.000%	-161,899,610 63.974%	-91,169,519 36.026%
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 November 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

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

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

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

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

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended November 30, 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-Production	0	25,978,007	25,978,007	0	16,810,368	16,810,368	0	9,167,639	9,167,639
E-DEPX		Depreciation Expense-Transmission	0	10,994,982	10,994,982	0	7,114,853	7,114,853	0	3,880,129	3,880,129
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,156,061	1,156,061	0	748,087	748,087	0	407,974	407,974
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(145,536)	0	(145,536)	145,536	0	145,536
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	129,420	140,485	0	70,580	70,580
99	407331	Amortization of BPA Parallel Capacity Support	(937,492)	0	(937,492)	(510,935)	0	(510,935)	(426,557)	0	(426,557)
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,172	21,172	0	11,547	11,547
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	13,718	0	13,718	13,718	0	13,718	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	2,241,506	0	2,241,506	973,692	0	973,692	1,267,814	0	1,267,814
99	407362	Amortization of LIDAR O&M	5,622	0	5,622	5,622	0	5,622	0	0	0
99	407365	Amortization of Wind Generation	288,935	0	288,935	0	0	0	288,935	0	288,935
99	407380	Amortization of Wartsila Generators	153,132	0	153,132	153,132	0	153,132	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	572,092	572,092	0	311,994	311,994
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	266,195	0	266,195	266,195	0	266,195	0	0	0
99	407395	Optional Renewable Power Revenue Offset	227,985	0	227,985	179,475	0	179,475	48,510	0	48,510
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(107,781)	0	(107,781)	0	0	0	(107,781)	0	(107,781)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(9,231,949)	0	(9,231,949)	(6,524,359)	0	(6,524,359)	(2,707,590)	0	(2,707,590)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,211,006)	0	(1,211,006)	0	0	0	(1,211,006)	0	(1,211,006)
99	407462	Amortization of Deferred LIDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(255,262)	0	(255,262)	(255,262)	0	(255,262)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,416)	(8,416)	0	(5,446)	(5,446)	0	(2,970)	(2,970)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	466,954	0	466,954	303,895	0	303,895	163,059	0	163,059
E-OTX		Taxes Other Than FIT--Prod & Trans	0	20,911,681	20,911,681	0	13,531,948	13,531,948	0	7,379,733	7,379,733
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,032,063)	60,149,120	56,117,057	(1,597,059)	38,922,494	37,325,435	(2,435,004)	21,226,626	18,791,622
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	8,456,491	519,282,198	527,738,689	1,589,417	336,027,508	337,616,925	6,867,074	183,254,690	190,121,764

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended November 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended November 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
CUSTOMER ACCOUNTS EXPENSES:												
2	901000	Supervision	0	352,945	352,945	0	231,670	231,670	0	121,275	121,275	
2	902000	Meter Reading Expenses	2,870,038	178,952	3,048,990	2,580,318	117,462	2,697,780	289,720	61,490	351,210	
E-903	903XXX	Customer Records & Collection Expenses	1,279,682	7,356,802	8,636,484	820,655	4,828,931	5,649,586	459,027	2,527,871	2,986,898	
2	904000	Uncollectible Accounts	0	3,017,154	3,017,154	0	1,980,430	1,980,430	0	1,036,724	1,036,724	
2	905000	Misc Customer Accounts	0	242,380	242,380	0	159,096	159,096	0	83,284	83,284	
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,149,720	11,148,233	15,297,953	3,400,973	7,317,589	10,718,562	748,747	3,830,644	4,579,391	
CUSTOMER SERVICE & INFO EXPENSES:												
E-908	908XXX	Customer Assistance Expenses	24,329,247	451,746	24,780,993	17,858,711	296,522	18,155,233	6,470,536	155,224	6,625,760	
2	909000	Advertising	6,055	900,718	906,773	4,973	591,222	596,195	1,082	309,496	310,578	
2	910000	Misc Customer Service & Info Exp	0	121,105	121,105	0	79,492	79,492	0	41,613	41,613	
TOTAL CUSTOMER SERVICE & INFO EXP			24,335,302	1,473,569	25,808,871	17,863,684	967,236	18,830,920	6,471,618	506,333	6,977,951	
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	381,149	28,675,371	29,056,520	249,529	19,470,577	19,720,106	131,620	9,204,794	9,336,414	
4	921000	Office Supplies & Expenses	96,685	4,218,539	4,315,224	96,685	2,864,388	2,961,073	0	1,354,151	1,354,151	
4	922000	Admin Exp Transferred--Credit	0	(120,588)	(120,588)	0	(81,879)	(81,879)	0	(38,709)	(38,709)	
4	923000	Outside Services Employed	107,238	10,215,548	10,322,786	41,237	6,936,357	6,977,594	66,001	3,279,191	3,345,192	
4	924000	Property Insurance Premium	0	1,317,230	1,317,230	0	894,399	894,399	0	422,831	422,831	
4	925XXX	Injuries and Damages	22,575	3,474,969	3,497,544	22,418	2,359,504	2,381,922	157	1,115,465	1,115,622	
4	926XXX	Employee Pensions and Benefits	0	1,998,220	1,998,220	0	1,356,791	1,356,791	0	641,429	641,429	
4	927000	Franchise Requirements	3,700	0	3,700	0	0	0	3,700	0	3,700	
1	928000	Regulatory Commission Expenses	3,068,457	3,081,596	6,150,053	2,194,516	1,994,101	4,188,617	873,941	1,087,495	1,961,436	
4	930000	Miscellaneous General Expenses	137,080	3,505,450	3,642,530	89,906	2,380,201	2,470,107	47,174	1,125,249	1,172,423	
4	931000	Rents	8,779	989,728	998,507	4,929	672,025	676,954	3,850	317,703	321,553	
4	935000	Maintenance of General Plant	1,013,105	9,603,535	10,616,640	565,167	6,520,800	7,085,967	447,938	3,082,735	3,530,673	
TOTAL ADMIN & GEN OPERATING EXP			4,838,768	66,959,598	71,798,366	3,264,387	45,367,264	48,631,651	1,574,381	21,592,334	23,166,715	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended November 30, 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	1,698,688	14,718,204	16,416,892	1,253,326	9,993,661	11,246,987	445,362	4,724,543	5,169,905
E-AMTX		Amortization Expense-General Plant - 303000	0	429,931	429,931	0	291,678	291,678	0	138,253	138,253
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,049,301	12,467,197	13,516,498	1,034,816	8,465,227	9,500,043	14,485	4,001,970	4,016,455
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	23,476	23,476	0	15,941	15,941	0	7,535	7,535
99	407229	Idaho Earnings Test Amortization	(2,435,868)	0	(2,435,868)	0	0	0	(2,435,868)	0	(2,435,868)
99	407468	Project Compass Deferral - ID	(2,419,490)	0	(2,419,490)	0	0	0	(2,419,490)	0	(2,419,490)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(2,107,369)	27,638,808	25,531,439	2,288,142	18,766,507	21,054,649	(4,395,511)	8,872,301	4,476,790
		TOTAL ADMIN & GENERAL EXPENSES	2,731,399	94,598,406	97,329,805	5,552,529	64,133,771	69,686,300	(2,821,130)	30,464,635	27,643,505
		TOTAL EXPENSES BEFORE FIT	155,999,721	635,943,142	791,942,863	114,360,207	414,689,924	529,050,131	41,639,514	221,253,218	262,892,732
		NET OPERATING INCOME (LOSS) BEFORE FIT			215,667,855			144,249,946			71,417,909
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(13,216,107)			(7,114,048)			(6,102,059)
E-FIT		DEFERRED FEDERAL INCOME TAX			72,184,277			47,242,055			24,942,222
E-FIT		AMORTIZED ITC - NOXON			(195,528)			(126,526)			(69,002)
		ELECTRIC NET OPERATING INCOME (LOSS)			156,895,213			104,248,465			52,646,748

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.639%	34.361%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.137%	33.863%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended November 30, 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	15,690	1,136,829	1,152,519	15,190	735,642	750,832	500	401,187	401,687
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	27,681,800	27,681,800	0	17,912,893	17,912,893	0	9,768,907	9,768,907
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	8,682,451	8,682,451	0	5,618,414	5,618,414	0	3,064,037	3,064,037
1	456016	OTHER ELECTRIC REV-RESOURCE OP	97,500	2,734,551	2,832,051	97,500	1,769,528	1,867,028	0	965,023	965,023
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	60,244	60,244	0	38,984	38,984	0	21,260	21,260
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	11,570	11,570	0	7,487	7,487	0	4,083	4,083
1	456100	TRANSMISSION REVENUE OF OTHERS	0	11,484,592	11,484,592	0	7,431,679	7,431,679	0	4,052,913	4,052,913
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	3,192,000	3,192,000	0	2,065,543	2,065,543	0	1,126,457	1,126,457
1	456130	ANCILLARY SERVICES REVENUE	0	1,484,791	1,484,791	0	960,808	960,808	0	523,983	523,983
1	456150	OTHER ELECTRIC REV-CT FUEL SAL	0	0	0	0	0	0	0	0	0
1	456160	OTHER ELECTRIC REV-RES OPTIM O	0	0	0	0	0	0	0	0	0
1	456328	RESIDENTIAL DECOUPLING DEFERRE	6,152,575	0	6,152,575	6,152,575	0	6,152,575	0	0	0
1	456329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	(3,632,427)	0	(3,632,427)	(3,632,427)	0	(3,632,427)	0	0	0
1	456339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	150,483	0	150,483	99,702	0	99,702	50,781	0	50,781
1	456705	LOW VOLTAGE B ON A	0	928,944	928,944	0	601,120	601,120	0	327,824	327,824
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(313,264)	(313,264)	0	(202,713)	(202,713)	0	(110,551)	(110,551)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	313,264	313,264	0	202,713	202,713	0	110,551	110,551
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	53,123,368	53,123,368	0	34,376,131	34,376,131	0	18,747,237	18,747,237
TOTAL ACCOUNT 456			2,783,821	110,521,140	113,304,961	2,732,540	71,518,229	74,250,769	51,281	39,002,911	39,054,192

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended November 30, 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	166,918,424	166,918,424	0	108,012,912	108,012,912	0	58,905,512	58,905,512
1	555030	Pwr Sup Exp - Clearwater Incremental	0	550	550	0	356	356	0	194	194
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	152,034	152,034	0	98,381	98,381	0	53,653	53,653
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,898,333	4,898,333	0	3,169,711	3,169,711	0	1,728,622	1,728,622
1	555710	Intercompany Purchase	0	1,647,527	1,647,527	0	1,066,115	1,066,115	0	581,412	581,412
TOTAL ACCOUNT 555			0	173,616,868	173,616,868	0	112,347,475	112,347,475	0	61,269,393	61,269,393

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended November 30, 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	6,037,573	6,037,573	0	3,906,913	3,906,913	0	2,130,660	2,130,660
1	557010	Other Power Supply Expense - Financial	0	40,639,790	40,639,790	0	26,298,008	26,298,008	0	14,341,782	14,341,782
1	557150	Fuel - Economic Dispatch	0	(17,300,734)	(17,300,734)	0	(11,195,305)	(11,195,305)	0	(6,105,429)	(6,105,429)
1	557160	Power Supply Expense - Miscellaneous	(4,732,562)	1,614	(4,730,948)	(2,885,763)	1,044	(2,884,719)	(1,846,799)	570	(1,846,229)
99	557161	Unbilled Add-Ons	(249,983)	0	(249,983)	239,726	0	239,726	(489,709)	0	(489,709)
1	557170	Broker Fees - Power	0	417,329	417,329	0	270,054	270,054	0	147,275	147,275
1	557171	REC Broker Fees	46,073	57,447	103,520	46,073	37,174	83,247	0	20,273	20,273
1	557172	Trade Reporting	0	5,553	5,553	0	3,593	3,593	0	1,960	1,960
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	9,976,430	0	9,976,430	9,976,430	0	9,976,430	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(8,139,300)	0	(8,139,300)	(8,139,300)	0	(8,139,300)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,774,386	0	1,774,386	1,774,386	0	1,774,386	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(4,844,642)	0	(4,844,642)	(4,844,642)	0	(4,844,642)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,178,146	0	1,178,146	0	0	0	1,178,146	0	1,178,146
99	557390	Idaho PCA Amortization	6,605,710	0	6,605,710	0	0	0	6,605,710	0	6,605,710
1	557395	Optional Renewable Power Expense Offset	0	672	672	0	435	435	0	237	237
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,112,331	2,112,331	0	1,366,889	1,366,889	0	745,442	745,442
1	557711	Turbine Gas Bookout Offset	0	(2,112,331)	(2,112,331)	0	(1,366,889)	(1,366,889)	0	(745,442)	(745,442)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	56,472,658	56,472,658	0	36,543,457	36,543,457	0	19,929,201	19,929,201
TOTAL ACCOUNT 557			2,432,960	86,331,902	88,764,862	(3,335,592)	55,865,373	52,529,781	5,768,552	30,466,529	36,235,081

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE	E-903-12E
For Twelve Months Ended November 30, 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	1,279,682	7,356,802	8,636,484	820,655	4,828,931	5,649,586	459,027	2,527,871	2,986,898
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 903	1,279,682	7,356,802	8,636,484	820,655	4,828,931	5,649,586	459,027	2,527,871	2,986,898

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.639%	34.361%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.243%	34.757%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended November 30, 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	352,409	451,746	804,155	242,292	296,522	538,814	110,117	155,224	265,341
99	908600	Public Purpose Tariff Rider Expense Offset	24,387,957	0	24,387,957	17,910,761	0	17,910,761	6,477,196	0	6,477,196
99	908610	Limited Income Tax Refund Program	215,544	0	215,544	215,544	0	215,544	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(626,663)	0	(626,663)	(509,886)	0	(509,886)	(116,777)	0	(116,777)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	24,329,247	451,746	24,780,993	17,858,711	296,522	18,155,233	6,470,536	155,224	6,625,760

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.639%	34.361%
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 November 30, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.86%	51.86%
2	Cost of Debt		5.262%	5.233%
	Total Weighted Cost		2.729%	2.714%
E-APL	Net Rate Base	2,029,971,455	1,331,569,592	698,401,863
	Interest Deduction for FIT Calculation	55,293,161	36,338,534	18,954,627
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 November 30, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,007,610,718	673,300,077	334,310,641
E-OPS	Less: Operating & Maintenance Expense	617,816,829	400,489,699	217,327,130
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	101,214,334	70,130,555	31,083,779
E-OTX	Less: Taxes Other than FIT	72,911,700	58,429,877	14,481,823
	Net Operating Income Before FIT	215,667,855	144,249,946	71,417,909
E-INT	Less: Interest Expense	55,293,161	36,338,534	18,954,627
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(145,536)	145,536
E-SCM	Plus: Schedule M Adjustments	(197,681,932)	(128,089,620)	(69,592,312)
	Taxable Net Operating Income	(37,307,238)	(20,032,672)	(17,274,566)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(13,057,533)	(7,011,435)	(6,046,098)
1	Production Tax Credit	(158,574)	(102,613)	(55,961)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	(13,216,107)	(7,114,048)	(6,102,059)
E-DTE	Deferred FIT	72,184,277	47,242,055	24,942,222
1	411400 Amortized Investment Tax Credit - Noxon	(195,528)	(126,526)	(69,002)
	Total Net FIT/Deferred FIT	58,772,642	40,001,481	18,771,161

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 November 30, 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	43,195,787	65,797,582	108,993,369	27,550,905	43,459,473	71,010,378	15,644,882	22,338,109	37,982,991
12	997001	Contributions In Aid of Construction	0	4,786,253	4,786,253	0	3,122,695	3,122,695	0	1,663,558	1,663,558
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
99	997004	Boulder Park Write Off	(107,781)	0	(107,781)	0	0	0	(107,781)	0	(107,781)
4	997005	FAS106 Current Retiree Medical Accrual	0	1,850,926	1,850,926	0	1,256,779	1,256,779	0	594,147	594,147
99	997007	Idaho PCA	7,783,856	0	7,783,856	0	0	0	7,783,856	0	7,783,856
4	997008	Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009	Rathdrum Turbine Lease	0	(22,552)	(22,552)	0	(14,593)	(14,593)	0	(7,959)	(7,959)
4	997015	Airplane Lease Payments	0	524,357	524,357	0	356,038	356,038	0	168,319	168,319
12	997016	Redemption Expense Amortization	0	1,282,951	1,282,951	0	837,036	837,036	0	445,915	445,915
99	997017	Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018	DSM Tariff Rider	3,247,643	0	3,247,643	2,102,776	0	2,102,776	1,144,867	0	1,144,867
99	997019	CSS Temporary Service Fees	2,124,983	0	2,124,983	1,970,094	0	1,970,094	154,889	0	154,889
4	997020	FAS87 Current Pension Accrual	0	5,535,588	5,535,588	0	3,758,664	3,758,664	0	1,776,924	1,776,924
99	997021	Wartsilla Generators Amortization	153,132	0	153,132	153,132	0	153,132	0	0	0
99	997024	Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027	Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028	RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029	FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(2,640,330)	0	(2,640,330)	(2,640,330)	0	(2,640,330)	0	0	0
12	997032	Interest Rate Swaps	0	(6,409,952)	(6,409,952)	0	(4,182,045)	(4,182,045)	0	(2,227,907)	(2,227,907)
4	997033	BPA Residential Exchange	(1,816,863)	0	(1,816,863)	(1,505,501)	0	(1,505,501)	(311,362)	0	(311,362)
99	997034	Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1	997041	Rathdrum Turbine Lease, Tax	0	(338,969)	(338,969)	0	(219,347)	(219,347)	0	(119,622)	(119,622)
99	997043	Washington Deferred Power Costs	1,837,130	0	1,837,130	1,837,130	0	1,837,130	0	0	0
1	997044	Non-Monetary Power Costs	0	152,034	152,034	0	98,381	98,381	0	53,653	53,653
1	997045	Section 199 Manufacturing Deduction	0	1,511,905	1,511,905	0	978,354	978,354	0	533,551	533,551
99	997046	Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047	Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048	AFUDC	0	(3,245,188)	(3,245,188)	0	(2,117,258)	(2,117,258)	0	(1,127,930)	(1,127,930)
11	997049	Tax Depreciation	0	(215,453,373)	(215,453,373)	0	(138,665,791)	(138,665,791)	0	(76,787,582)	(76,787,582)
99	997050	CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051	Wind Generation AFUDC - ID	288,934	0	288,934	0	0	0	288,934	0	288,934
1	997052	Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053	Renewable Energy Cert Fees	0	46,073	46,073	0	31,284	31,284	0	14,789	14,789
99	997054	Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058	Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended November 30, 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	(119,064)	0	(119,064)	226,544	0	226,544	(345,608)	0	(345,608)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	5,698,957	5,698,957	0	3,667,849	3,667,849	0	2,031,108	2,031,108
4	997081	Deferred Compensation	0	(667,394)	(667,394)	0	(453,161)	(453,161)	0	(214,233)	(214,233)
4	997082	Meal Disallowances	0	428,151	428,151	0	290,715	290,715	0	137,436	137,436
4	997083	Paid Time Off	0	566,292	566,292	0	384,512	384,512	0	181,780	181,780
2	997084	Customer Uncollectibles	0	30,025	30,025	0	19,708	19,708	0	10,317	10,317
99	997088	Deferred O&M Colstrip & CS2	1,030,500	0	1,030,500	973,692	0	973,692	56,808	0	56,808
99	997089	CNC Transmission	13,718	0	13,718	13,718	0	13,718	0	0	0
99	997091	LIDAR O&M Reg Def DFIT	16,848	0	16,848	16,848	0	16,848	0	0	0
99	997092	Smart Grid	1,151,794	0	1,151,794	1,151,794	0	1,151,794	0	0	0
99	997093	EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094	Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095	WA REC Deferral	(4,750,108)	0	(4,750,108)	(4,750,108)	0	(4,750,108)	0	0	0
1	997096	CDA Settlement Costs	0	32,721	32,721	0	21,174	21,174	0	11,547	11,547
99	997097	BPA Parallel Capacity	(936,363)	0	(936,363)	(510,935)	0	(510,935)	(425,428)	0	(425,428)
99	997098	Provision for Rate Refund	3,979,199	0	3,979,199	1,500,000	0	1,500,000	2,479,199	0	2,479,199
1	997099	Kettle Falls Diesel Leak	0	(274,121)	(274,121)	0	(177,384)	(177,384)	0	(96,737)	(96,737)
99	997100	WA REC Amort	1,723,784	0	1,723,784	1,723,784	0	1,723,784	0	0	0
1	997101	Repairs 481 (a)	0	(115,785,481)	(115,785,481)	0	(74,924,785)	(74,924,785)	0	(40,860,696)	(40,860,696)
1	997102	Amort Idaho Earnings Test (254229)	(2,327,330)	0	(2,327,330)	0	0	0	(2,327,330)	0	(2,327,330)
99	997103	Def Project Compass	(2,419,490)	0	(2,419,490)	0	0	0	(2,419,490)	0	(2,419,490)
99	997104	Spokane River TDG	(1,073,882)	0	(1,073,882)	(604,989)	0	(604,989)	(468,893)	0	(468,893)
TOTAL SCHEDULE M ADJUSTMENTS			58,880,569	(253,069,129)	(197,681,932)	33,809,990	(161,899,610)	(128,089,620)	21,577,207	(91,169,519)	(69,592,312)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.639%	34.361%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	11	Book Depreciation	100.000%	64.360%	35.640%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.243%	34.757%
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 November 30, 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	74,878,879	74,878,879	0	47,903,014	47,903,014	0	26,975,865	26,975,865
99	410100	Deferred Federal Income Tax Expense - Washin	1,846,177	0	1,846,177	1,846,177	0	1,846,177	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(1,227,327)	0	(1,227,327)	0	0	0	(1,227,327)	0	(1,227,327)
	410100	Total	618,850	74,878,879	75,497,729	1,846,177	47,903,014	49,749,191	(1,227,327)	26,975,865	25,748,538
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(46,857)	(46,857)	0	(29,976)	(29,976)	0	(16,881)	(16,881)
99	411100	Deferred Federal Income Tax Expense - Washin	(2,477,160)	0	(2,477,160)	(2,477,160)	0	(2,477,160)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(789,435)	0	(789,435)	0	0	0	(789,435)	0	(789,435)
	411100	Total	(3,266,595)	(46,857)	(3,313,452)	(2,477,160)	(29,976)	(2,507,136)	(789,435)	(16,881)	(806,316)
Total Deferred Federal Income Tax Expense			(2,647,745)	74,832,022	72,184,277	(630,983)	47,873,038	47,242,055	(2,016,762)	26,958,984	24,942,222

E-ALL	14	Net Allocated Schedule M's	100.000%	63.974%	36.026%
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 November 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

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

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%

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	8,766,667	8,766,667	0	5,672,910	5,672,910	0	3,093,757	3,093,757
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	1,247,428	1,247,428	0	807,211	807,211	0	440,217	440,217
1	182381	CDA Settlement Past Storage	0	33,705,764	33,705,764	0	21,811,000	21,811,000	0	11,894,764	11,894,764
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	16,865,382	17,018,561	153,179	11,118,582	11,271,761	0	5,746,800	5,746,800
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,276,830	109,518,834	114,795,664	5,177,961	74,363,288	79,541,249	98,869	35,155,546	35,254,415
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,013,560	4,013,560	0	2,725,207	2,725,207	0	1,288,353	1,288,353
TOTAL INTANGIBLE PLANT			6,032,713	220,166,853	226,199,566	5,933,844	146,296,647	152,230,491	98,869	73,870,206	73,969,075
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	131,281,131	131,281,131	0	84,952,020	84,952,020	0	46,329,111	46,329,111
1	312000	Boiler Plant	0	176,391,094	176,391,094	0	114,142,677	114,142,677	0	62,248,417	62,248,417
1	313000	Generators	0	6,770	6,770	0	4,381	4,381	0	2,389	2,389
1	314000	Turbogenerator Units	0	54,651,708	54,651,708	0	35,365,120	35,365,120	0	19,286,588	19,286,588
1	315000	Accessory Electric Equipment	0	27,023,751	27,023,751	0	17,487,069	17,487,069	0	9,536,682	9,536,682
1	316000	Miscellaneous Power Plant Equipment	0	17,092,807	17,092,807	0	11,060,755	11,060,755	0	6,032,052	6,032,052
TOTAL STEAM PRODUCTION PLANT			0	410,025,433	410,025,433	0	265,327,457	265,327,457	0	144,697,976	144,697,976
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	59,685,067	59,685,067	0	38,622,207	38,622,207	0	21,062,860	21,062,860
1	332XXX	Reservoirs, Dams, & Waterways	0	152,842,122	152,842,122	0	98,904,137	98,904,137	0	53,937,985	53,937,985
1	333000	Waterwheels, Turbines, & Generators	0	167,828,801	167,828,801	0	108,602,017	108,602,017	0	59,226,784	59,226,784
1	334000	Accessory Electric Equipment	0	42,460,082	42,460,082	0	27,475,919	27,475,919	0	14,984,163	14,984,163
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	494,830,189	494,830,189	0	320,204,615	320,204,615	0	174,625,574	174,625,574
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	16,793,315	16,793,315	0	10,866,954	10,866,954	0	5,926,361	5,926,361
1	342000	Fuel Holders, Producers, & Accessories	0	21,646,595	21,646,595	0	14,007,512	14,007,512	0	7,639,083	7,639,083
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	208,077,002	208,077,002	0	134,646,628	134,646,628	0	73,430,374	73,430,374
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	20,747,504	20,747,504	0	13,425,710	13,425,710	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	1,761,103	1,761,103	0	1,139,610	1,139,610	0	621,493	621,493
TOTAL OTHER PRODUCTION PLANT			0	294,023,036	294,023,036	0	190,262,307	190,262,307	0	103,760,729	103,760,729
TOTAL PRODUCTION PLANT			0	1,198,878,658	1,198,878,658	0	775,794,379	775,794,379	0	423,084,279	423,084,279

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended November 30, 2015
 Ending Balance Basis

Report ID:
E-PLT-12E

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	20,538,161	20,538,161	0	13,290,244	13,290,244	0	7,247,917	7,247,917
1	353000	Station Equipment	0	238,998,265	238,998,265	0	154,655,777	154,655,777	0	84,342,488	84,342,488
1	354000	Towers & Fixtures	0	17,172,452	17,172,452	0	11,112,294	11,112,294	0	6,060,158	6,060,158
1	355000	Poles & Fixtures	0	186,753,033	186,753,033	0	120,847,888	120,847,888	0	65,905,145	65,905,145
1	356000	Overhead Conductors & Devices	0	128,535,311	128,535,311	0	83,175,200	83,175,200	0	45,360,111	45,360,111
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	1,966,794	1,966,794	0	1,272,712	1,272,712	0	694,082	694,082
TOTAL TRANSMISSION PLANT			0	620,448,976	620,448,976	0	401,492,532	401,492,532	0	218,956,444	218,956,444
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	20,264,512	0	20,264,512	13,769,403	0	13,769,403	6,495,109	0	6,495,109
3	362000	Station Equipment	122,367,332	2,085,820	124,453,152	78,733,083	1,379,499	80,112,582	43,634,249	706,321	44,340,570
99	363000	Energy Storage Equipment	2,766,274	0	2,766,274	2,766,274	0	2,766,274	0	0	0
99	364000	Poles, Towers, & Fixtures	329,135,895	0	329,135,895	208,753,567	0	208,753,567	120,382,328	0	120,382,328
99	365000	Overhead Conductors & Devices	212,798,011	0	212,798,011	132,937,634	0	132,937,634	79,860,377	0	79,860,377
99	366000	Underground Conduit	94,917,945	0	94,917,945	60,111,446	0	60,111,446	34,806,499	0	34,806,499
99	367000	Underground Conductors & Devices	169,536,937	0	169,536,937	108,654,102	0	108,654,102	60,882,835	0	60,882,835
99	368000	Line Transformers	229,584,805	0	229,584,805	155,993,681	0	155,993,681	73,591,124	0	73,591,124
99	369XXX	Services	148,552,683	0	148,552,683	95,873,124	0	95,873,124	52,679,559	0	52,679,559
99	370000	Meters	49,437,053	0	49,437,053	27,015,810	0	27,015,810	22,421,243	0	22,421,243
99	373XXX	Street Light & Signal Systems	44,660,857	0	44,660,857	28,436,855	0	28,436,855	16,224,002	0	16,224,002
TOTAL DISTRIBUTION PLANT			1,431,100,552	2,085,820	1,433,186,372	916,872,269	1,379,499	918,251,768	514,228,283	706,321	514,934,604
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,211,205	6,011,156	7,222,361	504,638	4,081,575	4,586,213	706,567	1,929,581	2,636,148
4	390XXX	Structures & Improvements	13,413,942	69,839,448	83,253,390	6,607,491	47,420,985	54,028,476	6,806,451	22,418,463	29,224,914
4	391XXX	Office Furniture & Equipment	3,488,227	55,408,956	58,897,183	3,406,570	37,622,681	41,029,251	81,657	17,786,275	17,867,932
4	392XXX	Transportation Equipment	24,226,732	13,741,276	37,968,008	17,414,677	9,330,326	26,745,003	6,812,055	4,410,950	11,223,005
4	393000	Stores Equipment	274,895	2,858,181	3,133,076	121,608	1,940,705	2,062,313	153,287	917,476	1,070,763
4	394000	Tools, Shop & Garage Equipment	2,077,557	10,206,278	12,283,835	1,013,194	6,930,063	7,943,257	1,064,363	3,276,215	4,340,578
4	395000	Laboratory Equipment	273,623	720,299	993,922	228,163	489,083	717,246	45,460	231,216	276,676
4	396XXX	Power Operated Equipment	25,979,294	9,053,812	35,033,106	15,845,923	6,147,538	21,993,461	10,133,371	2,906,274	13,039,645
4	397XXX	Communications Equipment	20,636,195	73,208,270	93,844,465	12,452,395	49,708,415	62,160,810	8,183,800	23,499,855	31,683,655
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			91,587,895	241,446,021	333,033,916	57,598,585	163,941,847	221,540,432	33,989,310	77,504,174	111,493,484
TOTAL PLANT IN SERVICE			1,528,721,160	2,283,026,328	3,811,747,488	980,404,698	1,488,904,904	2,469,309,602	548,316,462	794,121,424	1,342,437,886

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended November 30, 2015
 Ending Balance Basis

Report ID:
E-PLT-12E

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	(292,613,751)	(292,613,751)	0	(189,350,358)	(189,350,358)	0	(103,263,393)	(103,263,393)
E-ADEP		Hydro Production Plant	0	(138,448,554)	(138,448,554)	0	(89,590,059)	(89,590,059)	0	(48,858,495)	(48,858,495)
E-ADEP		Other Production Plant	0	(102,351,925)	(102,351,925)	0	(66,231,931)	(66,231,931)	0	(36,119,994)	(36,119,994)
E-ADEP		Transmission Plant	0	(201,488,247)	(201,488,247)	0	(130,383,045)	(130,383,045)	0	(71,105,202)	(71,105,202)
E-ADEP		Distribution Plant	(458,673,776)	(30,056)	(458,703,832)	(282,495,616)	(19,878)	(282,515,494)	(176,178,160)	(10,178)	(176,188,338)
E-ADEP		General Plant	(32,420,931)	(86,325,236)	(118,746,167)	(20,217,649)	(58,614,835)	(78,832,484)	(12,203,282)	(27,710,401)	(39,913,683)
		TOTAL ACCUMULATED DEPRECIATION	(491,094,707)	(821,257,769)	(1,312,352,476)	(302,713,265)	(534,190,106)	(836,903,371)	(188,381,442)	(287,067,663)	(475,449,105)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(10,259,328)	(10,259,328)	0	(6,638,811)	(6,638,811)	0	(3,620,517)	(3,620,517)
E-AAMT		Distribution-Franchises/Misc Intangibles	(173,862)	0	(173,862)	(173,862)	0	(173,862)	0	0	0
E-AAMT		General Plant - 303000	0	(962,770)	(962,770)	0	(651,799)	(651,799)	0	(310,971)	(310,971)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,728,412)	(27,946,879)	(30,675,291)	(2,684,988)	(18,975,931)	(21,660,919)	(43,424)	(8,970,948)	(9,014,372)
E-AAMT		General Plant - 390200, 396200	(120,812)	(240,031)	(360,843)	(117,239)	(162,981)	(280,220)	(3,573)	(77,050)	(80,623)
		TOTAL ACCUMULATED AMORTIZATION	(3,023,086)	(39,409,008)	(42,432,094)	(2,976,089)	(26,429,522)	(29,405,611)	(46,997)	(12,979,486)	(13,026,483)
		TOTAL ACCUMULATED DEPR/AMORT	(494,117,793)	(860,666,777)	(1,354,784,570)	(305,689,354)	(560,619,628)	(866,308,982)	(188,428,439)	(300,047,149)	(488,475,588)
		NET ELECTRIC UTILITY PLANT before DFIT	1,034,603,367	1,422,359,551	2,456,962,918	674,715,344	928,285,276	1,603,000,620	359,888,023	494,074,275	853,962,298
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	(150,735)	(150,735)	0	(97,541)	(97,541)	0	(53,194)	(53,194)
12		ADFIT - Electric Plant In Service (282900)	0	(404,708,842)	(404,708,842)	0	(264,044,190)	(264,044,190)	0	(140,664,652)	(140,664,652)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(54,511,667)	(54,511,667)	0	(37,013,422)	(37,013,422)	0	(17,498,245)	(17,498,245)
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	(11,797,018)	(11,797,018)	0	(7,633,850)	(7,633,850)	0	(4,163,168)	(4,163,168)
1		ADFIT - CDA Settlement Costs (283333)	0	380,085	380,085	0	245,953	245,953	0	134,132	134,132
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,323,802)	(3,323,802)	0	(2,168,548)	(2,168,548)	0	(1,155,254)	(1,155,254)
		TOTAL ACCUMULATED DFIT	0	(474,502,908)	(474,502,908)	0	(310,977,039)	(310,977,039)	0	(163,525,869)	(163,525,869)
		NET ELECTRIC UTILITY PLANT	1,034,603,367	947,856,643	1,982,460,010	674,715,344	617,308,237	1,292,023,581	359,888,023	330,548,406	690,436,429

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.137%	33.863%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.243%	34.757%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended November 30, 2015
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	#####	947,856,643		1,982,460,010	674,715,344	617,308,237	1,292,023,581	359,888,023	330,548,406	690,436,429
	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	(605,399)	0	(605,399)	605,399	0	605,399
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)		(2,864,105)	0	(2,864,105)	(917,896)	0	(917,896)	(1,946,209)	0	(1,946,209)
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)		7,558,632	0	7,558,632	4,831,261	0	4,831,261	2,727,371	0	2,727,371
99	ADFIT - Kettle Falls Disallowed (190420)		168,086	0	168,086	168,086	0	168,086	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)		1,421,057	0	1,421,057	0	0	0	1,421,057	0	1,421,057
99	ADFIT - Boulder Park Disallowed (190040)		412,630	0	412,630	0	0	0	412,630	0	412,630
99	Investment in WNP3 Exchange Power (124900, 124930)		9,187,223	0	9,187,223	9,187,223	0	9,187,223	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(1,651,127)	0	(1,651,127)	(1,651,127)	0	(1,651,127)	0	0	0
99	CDA Lake Settlement - WA (182382)		760,591	0	760,591	760,591	0	760,591	0	0	0
99	CDA Lake Settlement - ID (186382)		149,712	0	149,712	0	0	0	149,712	0	149,712
99	ADFIT - CDA Lake Settlement - Direct (283382)		(318,608)	0	(318,608)	(266,208)	0	(266,208)	(52,400)	0	(52,400)
99	CDA CDR Fund - Direct (182324)		55,325	0	55,325	55,325	0	55,325	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		392,714	0	392,714	364,697	0	364,697	28,017	0	28,017
99	ADFIT - Spokane River Relicensing (283322)		(137,426)	0	(137,426)	(127,625)	0	(127,625)	(9,801)	0	(9,801)
99	Spokane River PM&Es (182323)		362,060	0	362,060	231,580	0	231,580	130,480	0	130,480
99	ADFIT - Spokane River PM&Es (283323)		(126,745)	0	(126,745)	(81,077)	0	(81,077)	(45,668)	0	(45,668)
99	Montana Riverbed Settlement (186360)		1,033,540	0	1,033,540	732,970	0	732,970	300,570	0	300,570
99	ADFIT - Montana Riverbed Settlement (283365)		(362,219)	0	(362,219)	(257,020)	0	(257,020)	(105,199)	0	(105,199)
99	Lancaster Generation (182312)		0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)		0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)		59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)		(2,036,784)	0	(2,036,784)	(565,378)	0	(565,378)	(1,471,406)	0	(1,471,406)
99	Customer Deposits (235199)		(1,613,517)	0	(1,613,517)	(1,613,517)	0	(1,613,517)	0	0	0
C-WKC	Working Capital		33,436,251	9,015,329	42,451,580	33,436,251	0	33,436,251	0	9,015,329	9,015,329
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		38,496,116	9,015,329	47,511,445	39,546,011	0	39,546,011	(1,049,895)	9,015,329	7,965,434
	NET RATE BASE	#####	956,871,972		2,029,971,455	714,261,355	617,308,237	1,331,569,592	358,838,128	339,563,735	698,401,863

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 November 30, 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)	7,808,421	7,808,421			7,808,421	7,808,421		5,052,829	5,052,829		2,755,592	2,755,592	
1	Hydro (ED-AN)	8,775,880	8,775,880			8,775,880	8,775,880		5,678,872	5,678,872		3,097,008	3,097,008	
1	Other (ED-AN)	9,393,706	9,393,706			9,393,706	9,393,706		6,078,667	6,078,667		3,315,039	3,315,039	
Total Electric Production		25,978,007	25,978,007			25,978,007	25,978,007		16,810,368	16,810,368		9,167,639	9,167,639	
Electric Transmission														
1	ED-AN	10,994,982	10,994,982			10,994,982	10,994,982		7,114,853	7,114,853		3,880,129	3,880,129	
Total Electric Transmissio		10,994,982	10,994,982			10,994,982	10,994,982		7,114,853	7,114,853		3,880,129	3,880,129	
Electric Distribution														
3	ED-AN	29,722	29,722				29,722		19,657	19,657		10,065	10,065	
	ED-ID	15,185,035	15,185,035			15,185,035	15,185,035				15,185,035		15,185,035	
	ED-WA	25,235,765	25,235,765			25,235,765	25,235,765	25,235,765		25,235,765				
Total Electric Distribution		40,450,522	40,450,522			40,420,800	29,722	40,450,522	25,235,765	19,657	25,255,422	15,185,035	10,065	15,195,100
Gas Underground Storage														
	GD-AN	616,040		616,040										
	GD-OR	118,171			118,171									
Total Gas Underground St		734,211		616,040	118,171									
Gas Distribution														
	GD-AN	64,598		64,598										
	GD-ID	4,536,411		4,536,411										
	GD-WA	8,991,396		8,991,396										
	GD-OR	5,953,519			5,953,519									
Total Gas Distribution		19,545,924		13,592,405	5,953,519									
General Plant														
4	ED-AN	2,774,221	2,774,221			2,774,221	2,774,221		1,883,696	1,883,696		890,525	890,525	
	ED-ID	186,678	186,678			186,678	186,678				186,678		186,678	
	ED-WA	1,111,243	1,111,243			1,111,243	1,111,243	1,111,243		1,111,243				
7,4	CD-AA	15,920,360	11,390,540	3,144,430	1,385,390	11,390,540	11,390,540		7,734,177	7,734,177		3,656,363	3,656,363	
9,4	CD-AN	702,838	553,443	149,395		553,443	553,443		375,788	375,788		177,655	177,655	
9	CD-ID	328,513	258,684	69,829		258,684	258,684				258,684		258,684	
9	CD-WA	180,437	142,083	38,354		142,083	142,083	142,083		142,083				
8	GD-AA	261,850		180,891	80,959									
	GD-AN	39,681		39,681										
	GD-ID	46,586		46,586										
	GD-WA	215,867		215,867										
	GD-OR	209,577			209,577									
Total General Plant		21,977,851	16,416,892	3,885,033	1,675,926	1,698,688	14,718,204	16,416,892	1,253,326	9,993,661	11,246,987	445,362	4,724,543	5,169,905
Total Depreciation Expens		119,681,497	93,840,403	18,093,478	7,747,616	42,119,488	51,720,915	93,840,403	26,489,091	33,938,539	60,427,630	15,630,397	17,782,376	33,412,773

Allocation Ratios:

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

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
 For Twelve Months Ended November 30, 2015
 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	237,661	237,661		237,661	237,661		153,790	153,790		83,871	83,871			
Total Production/Transmission			1,156,061	1,156,061		1,156,061	1,156,061		748,087	748,087		407,974	407,974			
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	590,199	422,270	116,570	51,359				286,721	286,721	135,549	135,549			
9,1		CD-AN	9,729	7,661	2,068		7,661	7,661		4,957	4,957	2,704	2,704			
		GD-ID	4,512		4,512											
		GD-WA	24,862		24,862											
		GD-OR	8,068			8,068										
Total General Plant - 303000			637,370	429,931	148,012	59,427		429,931	429,931		291,678	291,678	138,253	138,253		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	16,839,771	12,048,351	3,326,023	1,465,397		12,048,351	12,048,351		8,180,830	8,180,830	3,867,521	3,867,521		
9,4		CD-AN	9,160	7,213	1,947		7,213	7,213		4,898	4,898	2,315	2,315			
9,4		CD-ID	12,367	9,738	2,629		9,738	9,738				9,738	9,738			
4		ED-AN	411,633	411,633			411,633	411,633		279,499	279,499	132,134	132,134			
		ED-ID	4,747	4,747			4,747	4,747				4,747	4,747			
		ED-WA	1,034,816	1,034,816			1,034,816	1,034,816	1,034,816		1,034,816					
8		GD-AA	418,360		289,012	129,348										
		GD-AN	165		165											
		GD-OR	18			18										
Total Miscellaneous IT Intangible Plt - 3031XX			18,731,037	13,516,498	3,619,776	1,594,763		1,049,301	12,467,197	13,516,498	1,034,816	8,465,227	9,500,043	14,485	4,001,970	4,016,455
Gas Underground Storage																
		GD-AN	228		228											
Total Gas Underground Storage			228		228											
General Plant - 390200, 396200																
7,4		CD-AA	27,376	19,587	5,407	2,382		19,587	19,587		13,300	13,300	6,287	6,287		
4		ED-AN	3,889	3,889			3,889	3,889		2,641	2,641	1,248	1,248			
		GD-OR	0			0										
Total General Plant - 390200, 396200			31,265	23,476	5,407	2,382		23,476	23,476		15,941	15,941	7,535	7,535		
Total Amortization Expense			20,582,958	15,152,963	3,773,423	1,656,572		1,076,298	14,076,665	15,152,963	1,061,813	9,520,933	10,582,746	14,485	4,555,732	4,570,217

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 November 30, 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)	(292,613,751)	(292,613,751)			(292,613,751)	(292,613,751)		(189,350,358)	(189,350,358)		(103,263,393)	(103,263,393)
1	Hydro (ED-AN)	(138,448,554)	(138,448,554)			(138,448,554)	(138,448,554)		(89,590,059)	(89,590,059)		(48,858,495)	(48,858,495)
1	Other (ED-AN)	(102,351,925)	(102,351,925)			(102,351,925)	(102,351,925)		(66,231,931)	(66,231,931)		(36,119,994)	(36,119,994)
Total Electric Production		(533,414,230)	(533,414,230)			(533,414,230)	(533,414,230)		(345,172,348)	(345,172,348)		(188,241,882)	(188,241,882)
Electric Transmission													
1	ED-AN	(201,488,247)	(201,488,247)			(201,488,247)	(201,488,247)		(130,383,045)	(130,383,045)		(71,105,202)	(71,105,202)
Total Electric Transmissic		(201,488,247)	(201,488,247)			(201,488,247)	(201,488,247)		(130,383,045)	(130,383,045)		(71,105,202)	(71,105,202)
Electric Distribution													
3	ED-AN	(30,056)	(30,056)			(30,056)	(30,056)		(19,878)	(19,878)		(10,178)	(10,178)
	ED-ID	(176,178,160)	(176,178,160)		(176,178,160)	(176,178,160)	(176,178,160)				(176,178,160)	(176,178,160)	(176,178,160)
	ED-WA	(282,495,616)	(282,495,616)		(282,495,616)	(282,495,616)	(282,495,616)		(282,495,616)	(282,495,616)			
Total Electric Distribution		(458,703,832)	(458,703,832)		(458,673,776)	(30,056)	(458,703,832)		(282,495,616)	(19,878)		(176,178,160)	(10,178)
Gas Underground Storage													
	GD-AN	(14,039,662)		(14,039,662)									
	GD-OR	(737,364)		(737,364)									
Total Gas Underground S		(14,777,026)		(14,039,662)		(737,364)							
Gas Distribution													
	GD-AN	(1,567,764)		(1,567,764)									
	GD-ID	(63,229,081)		(63,229,081)									
	GD-WA	(123,643,540)		(123,643,540)									
	GD-OR	(96,930,819)		(96,930,819)									
Total Gas Distribution		(285,371,204)		(188,440,385)		(96,930,819)							
General Plant													
4	ED-AN	(42,046,331)	(42,046,331)			(42,046,331)	(42,046,331)		(28,549,459)	(28,549,459)		(13,496,872)	(13,496,872)
	ED-ID	(7,904,541)	(7,904,541)		(7,904,541)	(7,904,541)	(7,904,541)				(7,904,541)	(7,904,541)	(7,904,541)
	ED-WA	(18,004,117)	(18,004,117)		(18,004,117)	(18,004,117)	(18,004,117)		(18,004,117)	(18,004,117)			
7,4	CD-AA	(48,224,715)	(34,503,336)	(9,524,864)	(4,196,515)	(34,503,336)	(34,503,336)		(23,427,765)	(23,427,765)		(11,075,571)	(11,075,571)
9,4	CD-AN	(12,414,366)	(9,775,569)	(2,638,797)		(9,775,569)	(9,775,569)		(6,637,611)	(6,637,611)		(3,137,958)	(3,137,958)
9	CD-ID	(5,459,135)	(4,298,741)	(1,160,394)		(4,298,741)	(4,298,741)				(4,298,741)	(4,298,741)	(4,298,741)
9	CD-WA	(2,811,048)	(2,213,532)	(597,516)		(2,213,532)	(2,213,532)		(2,213,532)	(2,213,532)			
8	GD-AA	(1,910,213)		(1,319,613)	(590,600)								
	GD-AN	(2,047,428)		(2,047,428)									
	GD-ID	(1,457,145)		(1,457,145)									
	GD-WA	(4,980,211)		(4,980,211)									
	GD-OR	(4,354,730)		(4,354,730)									
Total General Plant		(151,613,980)	(118,746,167)	(23,725,968)	(9,141,845)	(32,420,931)	(86,325,236)	(118,746,167)	(20,217,649)	(58,614,835)	(78,832,484)	(12,203,282)	(27,710,401)
Total Accumulated Depr		(1,645,368,519)	(1,312,352,476)	(226,206,015)	(106,810,028)	(491,094,707)	(821,257,769)	(1,312,352,476)	(302,713,265)	(534,190,106)	(836,903,371)	(188,381,442)	(287,067,663)

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended November 30, 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	(9,146,421)	(9,146,421)			(9,146,421)	(9,146,421)		(5,918,649)	(5,918,649)		(3,227,772)	(3,227,772)	
1	Misc Intangible Plt (3030 ED-AN	(1,112,907)	(1,112,907)			(1,112,907)	(1,112,907)		(720,162)	(720,162)		(392,745)	(392,745)	
Total Production/Transmission		(10,259,328)	(10,259,328)			(10,259,328)	(10,259,328)		(6,638,811)	(6,638,811)		(3,620,517)	(3,620,517)	
Distribution														
	Franchises (302000) ED-WA	(143,223)	(143,223)			(143,223)	(143,223)	(143,223)		(143,223)				
	Misc Intangible Plt (3030 ED-WA	(30,639)	(30,639)			(30,639)	(30,639)	(30,639)		(30,639)				
Total Distribution		(173,862)	(173,862)			(173,862)	(173,862)	(173,862)		(173,862)				
General Plant - 303000														
7,4	CD-AA	(1,261,453)	(902,532)	(249,149)	(109,772)	(902,532)	(902,532)		(612,819)	(612,819)		(289,713)	(289,713)	
9,1	CD-AN	(76,499)	(60,238)	(16,261)		(60,238)	(60,238)		(38,980)	(38,980)		(21,258)	(21,258)	
	GD-ID	(55,261)		(55,261)										
	GD-WA	(139,494)		(139,494)										
	GD-OR	(71,877)			(71,877)									
Total General Plant - 303000		(1,604,584)	(962,770)	(460,165)	(181,649)	(962,770)	(962,770)		(651,799)	(651,799)		(310,971)	(310,971)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(38,042,955)	(27,218,593)	(7,513,864)	(3,310,498)	(27,218,593)	(27,218,593)		(18,481,425)	(18,481,425)		(8,737,168)	(8,737,168)	
9,4	CD-AN	(24,663)	(19,421)	(5,242)		(19,421)	(19,421)		(13,187)	(13,187)		(6,234)	(6,234)	
9	CD-ID	(32,808)	(25,834)	(6,974)		(25,834)	(25,834)	(25,834)			(25,834)		(25,834)	
4	ED-AN	(708,865)	(708,865)			(708,865)	(708,865)		(481,319)	(481,319)		(227,546)	(227,546)	
	ED-ID	(17,590)	(17,590)			(17,590)	(17,590)				(17,590)		(17,590)	
	ED-WA	(2,684,988)	(2,684,988)			(2,684,988)	(2,684,988)	(2,684,988)		(2,684,988)			(2,684,988)	
8	GD-AA	(1,834,453)		(1,267,277)	(567,176)									
	GD-AN	(11,527)		(11,527)										
	GD-OR	(1,231)			(1,231)									
Total Misc IT Intangible Plant - 3031XX		(43,359,080)	(30,675,291)	(8,804,884)	(3,878,905)	(2,728,412)	(27,946,879)	(30,675,291)	(2,684,988)	(18,975,931)	(21,660,919)	(43,424)	(8,970,948)	(9,014,372)
Gas Underground Storage														
	GD-AN	(240,068)		(240,068)										
Total Gas Underground Storage		(240,068)		(240,068)										
General Plant - 390200, 396200														
7,4	CD-AA	(241,676)	(172,912)	(47,733)	(21,031)		(172,912)	(172,912)		(117,407)	(117,407)		(55,505)	(55,505)
9	CD-ID	(4,537)	(3,573)	(964)		(3,573)	(3,573)				(3,573)		(3,573)	
9	CD-WA	(8,332)	(6,561)	(1,771)		(6,561)	(6,561)	(6,561)		(6,561)			(6,561)	
4	ED-AN	(67,119)	(67,119)			(67,119)	(67,119)		(45,574)	(45,574)		(21,545)	(21,545)	
	ED-WA	(110,678)	(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		(434,205)	(360,843)	(52,331)	(21,031)	(120,812)	(240,031)	(360,843)	(117,239)	(162,981)	(280,220)	(3,573)	(77,050)	(80,623)
Total Accumulated Amortization		(56,071,127)	(42,432,094)	(9,557,448)	(4,081,585)	(3,023,086)	(39,409,008)	(42,432,094)	(2,976,089)	(26,429,522)	(29,405,611)	(46,997)	(12,979,486)	(13,026,483)

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 November 30, 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	8,041,865	0	0	5,753,713	5,753,713	0	0	1,588,349	1,588,349	0	699,803	
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	11,125,051	504,639	706,567	6,011,156	7,222,362	609,711	92,936	1,651,695	2,354,342	848,544	699,803	1,548,347
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,028,571	1,052,423	2,164,230	3,811,918	7,028,571	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	3,552,939	0	0	0	0	0	0	0	0	3,552,939	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	81,622,260	0	0	58,398,278	58,398,278	0	0	16,121,213	16,121,213	0	7,102,769	
9		CD-WA / ID / AN	22,638,602	5,555,068	4,642,221	7,629,252	17,826,541	1,499,524	1,253,112	2,059,425	4,812,061	0	0	
		TOTAL ACCOUNT	117,085,060	6,607,491	6,806,451	69,839,448	83,253,390	3,742,212	1,253,112	18,180,638	23,175,962	3,552,939	7,102,769	10,655,708
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,998,596	3,376,203	14,649	6,607,744	9,998,596	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	68,102,885	0	0	48,725,571	48,725,571	0	0	13,451,001	13,451,001	0	5,926,313	
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	78,966,109	3,406,569	81,657	55,408,956	58,897,182	8,197	18,088	13,918,992	13,945,277	0	6,123,650	6,123,650
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	33,083,839	15,748,364	5,897,772	11,437,703	33,083,839	0	0	0	0	0	0	
99		GD-WA / ID / AN	10,430,305	0	0	0	0	6,877,925	2,205,228	1,347,152	10,430,305	0	0	
99		GD-OR / AS	3,532,377	0	0	0	0	0	0	0	0	3,532,377	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	5,687,546	1,666,313	914,283	1,898,005	4,478,601	449,801	246,800	512,344	1,208,945	0	0	
		TOTAL ACCOUNT	53,300,921	17,414,677	6,812,055	13,741,275	37,968,007	7,327,726	2,452,028	1,971,455	11,751,209	3,532,377	49,328	3,581,705

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 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	3,470,195	110,869	138,543	2,483,158	2,732,570	29,928	37,398	670,299	737,625	0	0	
		TOTAL ACCOUNT	4,012,199	121,608	153,288	2,858,180	3,133,076	114,199	37,398	670,299	821,896	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,450,544	992,055	298,727	2,159,762	3,450,544	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	2,530,117	0	0	0	0	0	0	1,747,855	1,747,855	0	782,262	
7		CD-AA	10,968,452	0	0	7,847,598	7,847,598	0	0	2,166,379	2,166,379	0	954,475	
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	21,905,496	1,013,194	1,064,363	10,206,278	12,283,835	1,982,950	577,775	4,338,361	6,899,086	985,838	1,736,737	2,722,575
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	682,500	224,719	44,361	413,420	682,500	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	0	75,513	
7		CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	30,950	
9		CD-WA / ID / AN	72,330	3,444	1,099	52,412	56,955	930	297	14,148	15,375	0	0	
		TOTAL ACCOUNT	1,649,513	228,163	45,460	720,298	993,921	30,173	9,834	397,618	437,625	111,504	106,463	217,967
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	33,435,573	15,590,726	9,820,746	8,024,101	33,435,573	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,623,878	0	0	0	0	2,934,604	858,780	830,494	4,623,878	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	0	45,988	
9		CD-WA / ID / AN	1,548,590	255,196	312,625	651,600	1,219,421	68,887	84,390	175,892	329,169	0	0	
		TOTAL ACCOUNT	40,180,354	15,845,922	10,133,371	9,053,812	35,033,105	3,003,491	943,170	1,110,766	5,057,427	43,834	45,988	89,822

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	60,784,589	11,877,106	4,988,078	43,919,405	60,784,589	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	
99		GD-OR / AS	1,230,831	0	0	0	0	0	0	0	0	1,230,831	0	
8		GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	
7		CD-AA	31,987,184	0	0	22,885,870	22,885,870	0	0	6,317,789	6,317,789	0	2,783,525	
9		CD-WA/ ID / AN	12,920,354	575,288	3,195,721	6,402,994	10,174,003	155,292	862,647	1,728,412	2,746,351	0	0	
		TOTAL ACCOUNT	109,170,792	12,452,394	8,183,799	73,208,269	93,844,462	854,500	1,418,341	8,732,138	11,004,979	1,230,831	3,090,520	4,321,351
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	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	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	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	
9		CD-WA/ ID / AN	9,978	3,926	0	3,931	7,857	1,060	0	1,061	2,121	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	437,930,147	57,598,583	33,989,310	241,446,017	333,033,910	17,674,219	6,802,682	51,060,206	75,537,107	10,365,461	18,993,669	29,359,130

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 November 30, 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	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	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	8,981,671	0	0	6,426,116	6,426,116	0	0	1,773,970	1,773,970	0	781,585	
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	0	
		TOTAL ACCOUNT	21,843,687	153,179	0	16,865,382	17,018,561	1,022,594	779,605	1,815,219	3,617,418	426,123	781,585	1,207,708
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,650,380	5,177,961	23,524	2,448,895	7,650,380	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	149,597,867	0	0	107,032,786	107,032,786	0	0	29,547,075	29,547,075	0	13,018,006	
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	159,999,645	5,177,961	98,869	109,518,834	114,795,664	0	20,339	31,359,130	31,379,469	0	13,824,512	13,824,512
	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	5,609,682	0	0	4,013,559	4,013,559	0	0	1,107,968	1,107,968	0	488,155	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,622,439	0	0	4,013,559	4,013,559	0	0	1,119,494	1,119,494	1,231	488,155	489,386
		TOTAL	187,465,771	5,331,140	98,869	130,397,775	135,827,784	1,022,594	799,944	34,293,843	36,116,381	427,354	15,094,252	15,521,606

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 November 30, 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	(75,507,293)	(54,023,203)	(14,913,445)	(6,570,645)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(620,320)	(488,465)	(131,855)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
		Total	<u>(76,674,007)</u>	<u>(54,902,597)</u>	<u>(15,153,218)</u>	<u>(6,618,192)</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 November 30, 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	1,405,753	766,636		2,172,389		766,636			
1	151210 FUEL STOCK HOG FUEL-KFGS	809,774	441,615		1,251,389		441,615			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	17,695,737	8,130,561	2,461,614	28,287,912		6,496,768		1,633,793	2,461,614
1	154300 PLANT MATERIALS & OPER SUP-CS2	615,311	335,564		950,875		335,564			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,760,276	959,978		2,720,254		959,978			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	134	61	19	214		49		12	19
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	38,517	17,697	5,358	61,572		14,141		3,556	5,358
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,575	723	219	2,517		578		145	219
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	44,429,134			44,429,134	33,436,251		10,992,883		
TOTAL		66,756,211	10,652,835	2,467,210	79,876,256	33,436,251	9,015,329	10,992,883	1,637,506	2,467,210

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						