

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	159,311,152	104,172,130	55,139,022
	Adjustments			
	Adjusted Net Operating Income (Loss)	159,311,152	104,172,130	55,139,022
E-APL	Electric Net Rate Base	2,081,394,107	1,385,699,109	695,694,998
	RATE OF RETURN	7.654%	7.518%	7.926%

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 December 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	01-01-2015 thru 12-31-2015	100.000%	65.630%	34.370%
2	Input	Number of Customers Percent	12-01-2015 thru 12-31-2015	374,962 100.000%	246,435 65.723%	128,527 34.277%
3	E-OPS	Direct Distribution Operating Expense Percent	01-01-2015 thru 12-31-2015	26,998,321 100.000%	18,093,437 67.017%	8,904,884 32.983%
	Input	Jurisdictional 4-Factor Ratio	01-01-2015 thru 12-31-2015			
		Direct O & M Accts 500 - 598		22,258,114	14,179,208	8,078,906
		Direct O & M Accts 901 - 935		27,675,297	19,974,239	7,701,058
		Total		49,933,411	34,153,447	15,779,964
		Percentage		100.000%	68.398%	31.602%
		Direct Labor Accts 500 - 598		14,905,270	10,500,754	4,404,516
		Direct Labor Accts 901 - 935		5,379,445	4,296,600	1,082,845
		Total		20,284,715	14,797,354	5,487,361
		Percentage		100.000%	72.948%	27.052%
		Number of Customers		374,962	246,435	128,527
		Percentage		100.000%	65.723%	34.277%
		Net Direct Plant		951,044,253	619,058,713	331,985,540
		Percentage		100.000%	65.093%	34.907%
4		Total Percentages Percent		400.000%	272.161%	127.839%
				100.000%	68.040%	31.960%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 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		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
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 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 December 31, 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	12-01-2015 thru 12-31-2015	1,003,576,438	659,833,144	343,743,294	
				100.000%	65.748%	34.252%	
11		Book Depreciation Percent	01-01-2015 thru 12-31-2015	94,667,828	61,314,627	33,353,201	
				100.000%	64.768%	35.232%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 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	12-01-2015 thru 12-31-2015	2,524,041,094 100.000%	1,663,790,171 65.918%	860,250,923 34.082%
13	E-PLT	Net Electric General Plant Percent	12-01-2015 thru 12-31-2015	228,158,939 100.000%	152,607,308 66.886%	75,551,631 33.114%
14		Net Allocated Schedule M's Percent	01-01-2015 thru 12-31-2015	-183,357,087 100.000%	-117,655,380 64.167%	-65,701,707 35.833%
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 December 31, 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	339,129,378	0	339,129,378	228,952,929	0	228,952,929	110,176,449	0	110,176,449
99	442200	Commercial - Firm & Int.	312,340,143	0	312,340,143	221,104,301	0	221,104,301	91,235,842	0	91,235,842
1	442300	Industrial	116,667,748	0	116,667,748	66,873,283	0	66,873,283	49,794,465	0	49,794,465
99	444000	Public Street & Highway Lighting	7,276,497	0	7,276,497	4,889,678	0	4,889,678	2,386,819	0	2,386,819
99	448000	Interdepartmental Revenue	1,190,014	0	1,190,014	927,600	0	927,600	262,414	0	262,414
99	499XXX	Unbilled Revenue	(12,604,957)	0	(12,604,957)	(8,824,571)	0	(8,824,571)	(3,780,386)	0	(3,780,386)
		TOTAL SALES TO ULTIMATE CUSTOMERS	763,998,823	0	763,998,823	513,923,220	0	513,923,220	250,075,603	0	250,075,603
1	447XXX	Sales for Resale	0	133,316,868	133,316,868	0	87,495,860	87,495,860	0	45,821,008	45,821,008
		TOTAL SALES OF ELECTRICITY	763,998,823	133,316,868	897,315,691	513,923,220	87,495,860	601,419,080	250,075,603	45,821,008	295,896,611
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(5,620,861)	0	(5,620,861)	(3,422,474)	0	(3,422,474)	(2,198,387)	0	(2,198,387)
99	451000	Miscellaneous Service Revenue	252,517	0	252,517	154,514	0	154,514	98,003	0	98,003
1	453000	Sales of Water & Water Power	0	407,336	407,336	0	267,335	267,335	0	140,001	140,001
1	454000	Rent from Electric Property	2,557,565	74,656	2,632,221	1,558,332	48,997	1,607,329	999,233	25,659	1,024,892
1	456XXX	Other Electric Revenues	5,003,637	106,149,522	111,153,159	4,952,256	69,665,931	74,618,187	51,381	36,483,591	36,534,972
		TOTAL OTHER OPERATING REVENUE	2,192,858	106,631,514	108,824,372	3,242,628	69,982,263	73,224,891	(1,049,770)	36,649,251	35,599,481
		TOTAL ELECTRIC REVENUE	766,191,681	239,948,382	1,006,140,063	517,165,848	157,478,123	674,643,971	249,025,833	82,470,259	331,496,092

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended December 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	6,320	275,692	282,012	6,320	180,937	187,257	0	94,755	94,755
1	501XXX	Fuel	0	30,794,427	30,794,427	0	20,210,382	20,210,382	0	10,584,045	10,584,045
1	502000	Steam Expense	0	5,199,150	5,199,150	0	3,412,202	3,412,202	0	1,786,948	1,786,948
1	505000	Electric Expense	0	1,228,906	1,228,906	0	806,531	806,531	0	422,375	422,375
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	2,967,067	2,967,067	0	1,947,286	1,947,286	0	1,019,781	1,019,781
1	507000	Rent	0	33,667	33,667	0	22,096	22,096	0	11,571	11,571
		MAINTENANCE									
1	510000	Supervision & Engineering	0	613,157	613,157	0	402,415	402,415	0	210,742	210,742
1	511000	Structures	0	758,347	758,347	0	497,703	497,703	0	260,644	260,644
1	512000	Boiler Plant	0	4,760,690	4,760,690	0	3,124,441	3,124,441	0	1,636,249	1,636,249
1	513000	Electric Plant	0	601,012	601,012	0	394,444	394,444	0	206,568	206,568
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	954,982	954,982	0	626,755	626,755	0	328,227	328,227
		TOTAL STEAM POWER GENERATION EXP	6,320	48,187,097	48,193,417	6,320	31,625,192	31,631,512	0	16,561,905	16,561,905
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,107,646	2,107,646	0	1,383,248	1,383,248	0	724,398	724,398
1	536000	Water for Power	0	1,300,900	1,300,900	0	853,781	853,781	0	447,119	447,119
1	537000	Hydraulic Expense	4,353,425	2,848,110	7,201,535	2,815,977	1,869,215	4,685,192	1,537,448	978,895	2,516,343
1	538000	Electric Expense	0	6,559,863	6,559,863	0	4,305,238	4,305,238	0	2,254,625	2,254,625
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	876,509	876,509	0	575,253	575,253	0	301,256	301,256
1	540000	Rent	0	1,374,529	1,374,529	0	902,103	902,103	0	472,426	472,426
1	540100	MT Trust Funds Land Settlement Rents	5,734,731	0	5,734,731	3,716,329	0	3,716,329	2,018,402	0	2,018,402
		MAINTENANCE									
1	541000	Supervision & Engineering	0	1,616,898	1,616,898	0	1,061,170	1,061,170	0	555,728	555,728
1	542000	Structures	0	326,758	326,758	0	214,451	214,451	0	112,307	112,307
1	543000	Reservoirs, Dams, & Waterways	0	1,375,773	1,375,773	0	902,920	902,920	0	472,853	472,853
1	544000	Electric Plant	0	2,663,275	2,663,275	0	1,747,907	1,747,907	0	915,368	915,368
1	545000	Miscellaneous Hydraulic Plant	0	696,377	696,377	0	457,032	457,032	0	239,345	239,345
		TOTAL HYDRO POWER GENERATION EXP	10,088,156	21,746,638	31,834,794	6,532,306	14,272,318	20,804,624	3,555,850	7,474,320	11,030,170
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	1,179,973	1,179,973	0	774,416	774,416	0	405,557	405,557
1	547XXX	Fuel	0	91,777,298	91,777,298	0	60,233,441	60,233,441	0	31,543,857	31,543,857
1	548000	Generation Expense	0	2,016,313	2,016,313	0	1,323,306	1,323,306	0	693,007	693,007
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	461,399	461,399	0	302,816	302,816	0	158,583	158,583
1	550000	Rent	0	(33,315)	(33,315)	0	(21,865)	(21,865)	0	(11,450)	(11,450)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	625,187	625,187	0	410,310	410,310	0	214,877	214,877
1	552000	Structures	0	110,380	110,380	0	72,442	72,442	0	37,938	37,938
1	553000	Generating & Electric Equipment	278	2,317,312	2,317,590	278	1,520,852	1,521,130	0	796,460	796,460
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	453,413	453,413	0	297,575	297,575	0	155,838	155,838
		TOTAL OTHER POWER GENERATION EXP	278	98,907,960	98,908,238	278	64,913,293	64,913,571	0	33,994,667	33,994,667

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

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For Twelve Months Ended December 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-Production	0	26,029,745	26,029,745	0	17,083,322	17,083,322	0	8,946,423	8,946,423
E-DEPX		Depreciation Expense-Transmission	0	11,040,922	11,040,922	0	7,246,157	7,246,157	0	3,794,765	3,794,765
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,158,453	1,158,453	0	760,293	760,293	0	398,160	398,160
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(141,516)	0	(141,516)	141,516	0	141,516
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,246,667	0	1,246,667	1,246,667	0	1,246,667	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,260	142,325	0	68,740	68,740
99	407331	Amortization of BPA Parallel Capacity Support	(451,078)	0	(451,078)	(287,084)	0	(287,084)	(163,994)	0	(163,994)
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,473	21,473	0	11,246	11,246
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	2,285,964	0	2,285,964	973,692	0	973,692	1,312,272	0	1,312,272
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	216,701	0	216,701	0	0	0	216,701	0	216,701
99	407380	Amortization of Wartsila Generators	153,156	0	153,156	153,156	0	153,156	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	580,226	580,226	0	303,860	303,860
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	290,395	0	290,395	290,395	0	290,395	0	0	0
99	407395	Optional Renewable Power Revenue Offset	228,772	0	228,772	180,441	0	180,441	48,331	0	48,331
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	(108,531)	0	(108,531)	0	0	0	(108,531)	0	(108,531)
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	(8,123,977)	0	(8,123,977)	(5,771,460)	0	(5,771,460)	(2,352,517)	0	(2,352,517)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,304,949)	0	(1,304,949)	0	0	0	(1,304,949)	0	(1,304,949)
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(258,258)	0	(258,258)	(258,258)	0	(258,258)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,416)	(8,416)	0	(5,523)	(5,523)	0	(2,893)	(2,893)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	466,716	0	466,716	302,722	0	302,722	163,994	0	163,994
E-OTX		Taxes Other Than FIT--Prod & Trans	0	20,958,039	20,958,039	0	13,754,761	13,754,761	0	7,203,278	7,203,278
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(2,671,042)	60,295,548	57,624,506	(727,941)	39,571,969	38,844,028	(1,943,101)	20,723,579	18,780,478
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	10,997,168	513,339,451	524,336,619	3,625,700	336,904,680	340,530,380	7,371,468	176,434,771	183,806,239

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended December 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	356,243	356,243	0	234,134	234,134	0	122,109	122,109
2	902000	Meter Reading Expenses	2,898,933	183,688	3,082,621	2,598,834	120,725	2,719,559	300,099	62,963	363,062
E-903	903XXX	Customer Records & Collection Expenses	1,180,375	7,615,135	8,795,510	752,267	5,004,895	5,757,162	428,108	2,610,240	3,038,348
2	904000	Uncollectible Accounts	0	3,041,287	3,041,287	0	1,998,825	1,998,825	0	1,042,462	1,042,462
2	905000	Misc Customer Accounts	0	263,646	263,646	0	173,276	173,276	0	90,370	90,370
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,079,308	11,459,999	15,539,307	3,351,101	7,531,855	10,882,956	728,207	3,928,144	4,656,351
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	24,109,239	515,442	24,624,681	17,609,905	338,764	17,948,669	6,499,334	176,678	6,676,012
2	909000	Advertising	16,415	863,985	880,400	15,333	567,837	583,170	1,082	296,148	297,230
2	910000	Misc Customer Service & Info Exp	0	107,115	107,115	0	70,399	70,399	0	36,716	36,716
TOTAL CUSTOMER SERVICE & INFO EXP			24,125,654	1,486,542	25,612,196	17,625,238	977,000	18,602,238	6,500,416	509,542	7,009,958
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	372,974	31,651,900	32,024,874	245,526	21,535,953	21,781,479	127,448	10,115,947	10,243,395
4	921000	Office Supplies & Expenses	99,184	4,130,518	4,229,702	99,184	2,810,404	2,909,588	0	1,320,114	1,320,114
4	922000	Admin Exp Transferred--Credit	0	(118,479)	(118,479)	0	(80,613)	(80,613)	0	(37,866)	(37,866)
4	923000	Outside Services Employed	131,665	9,500,051	9,631,716	62,952	6,463,835	6,526,787	68,713	3,036,216	3,104,929
4	924000	Property Insurance Premium	0	1,313,970	1,313,970	0	894,025	894,025	0	419,945	419,945
4	925XXX	Injuries and Damages	22,575	3,450,764	3,473,339	22,418	2,347,900	2,370,318	157	1,102,864	1,103,021
4	926XXX	Employee Pensions and Benefits	0	1,594,959	1,594,959	0	1,085,210	1,085,210	0	509,749	509,749
4	927000	Franchise Requirements	3,927	0	3,927	0	0	0	3,927	0	3,927
1	928000	Regulatory Commission Expenses	3,087,053	3,051,444	6,138,497	2,207,247	2,002,663	4,209,910	879,806	1,048,781	1,928,587
4	930000	Miscellaneous General Expenses	132,964	3,502,299	3,635,263	88,228	2,382,964	2,471,192	44,736	1,119,335	1,164,071
4	931000	Rents	9,583	1,007,981	1,017,564	5,383	685,830	691,213	4,200	322,151	326,351
4	935000	Maintenance of General Plant	989,856	9,687,895	10,677,751	563,564	6,591,644	7,155,208	426,292	3,096,251	3,522,543
TOTAL ADMIN & GEN OPERATING EXP			4,849,781	68,773,302	73,623,083	3,294,502	46,719,815	50,014,317	1,555,279	22,053,487	23,608,766

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended December 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	1,704,385	15,094,084	16,798,469	1,256,581	10,270,015	11,526,596	447,804	4,824,069	5,271,873
E-AMTX		Amortization Expense-General Plant - 303000	0	431,268	431,268	0	293,250	293,250	0	138,018	138,018
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,046,824	12,690,450	13,737,274	1,031,822	8,634,583	9,666,405	15,002	4,055,867	4,070,869
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	24,346	24,346	0	16,565	16,565	0	7,781	7,781
99	407229	Idaho Earnings Test Amortization	(2,709,751)	0	(2,709,751)	0	0	0	(2,709,751)	0	(2,709,751)
99	407468	Project Compass Deferral - ID	(2,674,360)	0	(2,674,360)	0	0	0	(2,674,360)	0	(2,674,360)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(2,632,902)	28,240,148	25,607,246	2,288,403	19,214,413	21,502,816	(4,921,305)	9,025,735	4,104,430
		TOTAL ADMIN & GENERAL EXPENSES	2,216,879	97,013,450	99,230,329	5,582,905	65,934,228	71,517,133	(3,366,026)	31,079,222	27,713,196
		TOTAL EXPENSES BEFORE FIT	161,561,497	632,233,964	793,795,461	118,578,271	417,335,411	535,913,682	42,983,226	214,898,553	257,881,779
		NET OPERATING INCOME (LOSS) BEFORE FIT			212,344,602			138,730,289			73,614,313
E-FIT		FEDERAL INCOME TAX--Normal Accrual			8,590,738			5,143,004			3,447,734
E-FIT		DEFERRED FEDERAL INCOME TAX			44,638,240			29,543,480			15,094,760
E-FIT		AMORTIZED ITC - NOXON			(195,528)			(128,325)			(67,203)
		ELECTRIC NET OPERATING INCOME (LOSS)			159,311,152			104,172,130			55,139,022

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.723%	34.277%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.017%	32.983%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended December 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	15,055	998,977	1,014,032	14,455	655,629	670,084	600	343,348	343,948
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	29,243,561	29,243,561	0	19,192,549	19,192,549	0	10,051,012	10,051,012
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	5,814,719	5,814,719	0	3,816,200	3,816,200	0	1,998,519	1,998,519
1	456016	OTHER ELECTRIC REV-RESOURCE OP	97,500	2,956,335	3,053,835	97,500	1,940,243	2,037,743	0	1,016,092	1,016,092
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	60,244	60,244	0	39,538	39,538	0	20,706	20,706
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	11,570	11,570	0	7,593	7,593	0	3,977	3,977
1	456100	TRANSMISSION REVENUE OF OTHERS	0	11,310,801	11,310,801	0	7,423,279	7,423,279	0	3,887,522	3,887,522
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	3,192,000	3,192,000	0	2,094,910	2,094,910	0	1,097,090	1,097,090
1	456130	ANCILLARY SERVICES REVENUE	0	1,634,541	1,634,541	0	1,072,749	1,072,749	0	561,792	561,792
1	456150	OTHER ELECTRIC REV-CT FUEL SAL	0	0	0	0	0	0	0	0	0
1	456160	OTHER ELECTRIC REV-RES OPTIM O	0	0	0	0	0	0	0	0	0
1	456328	RESIDENTIAL DECOUPLING DEFERRE	7,070,850	0	7,070,850	7,070,850	0	7,070,850	0	0	0
1	456329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	(2,330,411)	0	(2,330,411)	(2,330,411)	0	(2,330,411)	0	0	0
1	456339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	150,643	0	150,643	99,862	0	99,862	50,781	0	50,781
1	456705	LOW VOLTAGE B ON A	0	928,944	928,944	0	609,666	609,666	0	319,278	319,278
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(638,284)	(638,284)	0	(418,906)	(418,906)	0	(219,378)	(219,378)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	638,284	638,284	0	418,906	418,906	0	219,378	219,378
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	49,997,830	49,997,830	0	32,813,576	32,813,576	0	17,184,254	17,184,254
TOTAL ACCOUNT 456			5,003,637	106,149,522	111,153,159	4,952,256	69,665,932	74,618,188	51,381	36,483,590	36,534,971

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended December 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	166,485,122	166,485,122	0	109,264,186	109,264,186	0	57,220,936	57,220,936
1	555030	Pwr Sup Exp - Clearwater Incremental	0	550	550	0	361	361	0	189	189
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	138,706	138,706	0	91,033	91,033	0	47,673	47,673
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,429,088	4,429,088	0	2,906,810	2,906,810	0	1,522,278	1,522,278
1	555710	Intercompany Purchase	0	1,634,541	1,634,541	0	1,072,749	1,072,749	0	561,792	561,792
TOTAL ACCOUNT 555			0	172,688,007	172,688,007	0	113,335,139	113,335,139	0	59,352,868	59,352,868

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended December 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	5,948,115	5,948,115	0	3,903,748	3,903,748	0	2,044,367	2,044,367
1	557010	Other Power Supply Expense - Financial	0	44,369,572	44,369,572	0	29,119,750	29,119,750	0	15,249,822	15,249,822
1	557150	Fuel - Economic Dispatch	0	(26,828,339)	(26,828,339)	0	(17,607,439)	(17,607,439)	0	(9,220,900)	(9,220,900)
1	557160	Power Supply Expense - Miscellaneous	(4,732,562)	1,614	(4,730,948)	(2,885,763)	1,059	(2,884,704)	(1,846,799)	555	(1,846,244)
99	557161	Unbilled Add-Ons	(265,963)	0	(265,963)	229,734	0	229,734	(495,697)	0	(495,697)
1	557170	Broker Fees - Power	0	438,071	438,071	0	287,506	287,506	0	150,565	150,565
1	557171	REC Broker Fees	45,938	34,913	80,851	45,938	22,913	68,851	0	12,000	12,000
1	557172	Trade Reporting	0	5,928	5,928	0	3,891	3,891	0	2,037	2,037
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	11,320,333	0	11,320,333	11,320,333	0	11,320,333	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(8,041,471)	0	(8,041,471)	(8,041,471)	0	(8,041,471)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,962,996	0	1,962,996	1,962,996	0	1,962,996	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(5,362,149)	0	(5,362,149)	(5,362,149)	0	(5,362,149)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,971,630	0	1,971,630	0	0	0	1,971,630	0	1,971,630
99	557390	Idaho PCA Amortization	5,785,695	0	5,785,695	0	0	0	5,785,695	0	5,785,695
1	557395	Optional Renewable Power Expense Offset	0	681	681	0	447	447	0	234	234
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,203,124	2,203,124	0	1,445,910	1,445,910	0	757,214	757,214
1	557711	Turbine Gas Bookout Offset	0	(2,203,124)	(2,203,124)	0	(1,445,910)	(1,445,910)	0	(757,214)	(757,214)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	57,022,714	57,022,714	0	37,424,007	37,424,007	0	19,598,707	19,598,707
TOTAL ACCOUNT 557			3,503,149	80,993,269	84,496,418	(2,232,884)	53,155,882	50,922,998	5,736,033	27,837,387	33,573,420

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE	E-903-12E
For Twelve Months Ended December 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	1,180,375	7,615,135	8,795,510	752,267	5,004,895	5,757,162	428,108	2,610,240	3,038,348
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	1,180,375	7,615,135	8,795,510	752,267	5,004,895	5,757,162	428,108	2,610,240	3,038,348

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.723%	34.277%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.918%	34.082%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended December 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	356,978	515,442	872,420	247,437	338,764	586,201	109,541	176,678	286,219
99	908600	Public Purpose Tariff Rider Expense Offset	24,124,323	0	24,124,323	17,639,947	0	17,639,947	6,484,376	0	6,484,376
99	908610	Limited Income Tax Refund Program	215,544	0	215,544	215,544	0	215,544	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(587,606)	0	(587,606)	(493,023)	0	(493,023)	(94,583)	0	(94,583)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	24,109,239	515,442	24,624,681	17,609,905	338,764	17,948,669	6,499,334	176,678	6,676,012

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.723%	34.277%
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 December 31, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.95%	51.95%
2	Cost of Debt		5.249%	5.218%
	Total Weighted Cost		2.727%	2.711%
E-APL	Net Rate Base	2,081,394,107	1,385,699,109	695,694,998
	Interest Deduction for FIT Calculation	56,648,306	37,788,015	18,860,291
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 December 31, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho	
Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue	1,006,140,063	674,643,971	331,496,092	
E-OPS	Less: Operating & Maintenance Expense	617,386,549	405,244,837	212,141,712	
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	103,000,355	72,045,889	30,954,466	
E-OTX	Less: Taxes Other than FIT	73,408,557	58,622,956	14,785,601	
	Net Operating Income Before FIT	212,344,602	138,730,289	73,614,313	
E-INT	Less: Interest Expense	56,648,306	37,788,015	18,860,291	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,516)	141,516	
E-SCM	Plus: Schedule M Adjustments	(130,710,463)	(86,100,151)	(44,610,312)	
	Taxable Net Operating Income	24,985,833	14,983,639	10,002,194	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	8,745,042	5,244,274	3,500,768	
1	Production Tax Credit	(154,304)	(101,270)	(53,034)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	8,590,738	5,143,004	3,447,734	
E-DTE	Deferred FIT	44,638,240	29,543,480	15,094,760	
1	411400 Amortized Investment Tax Credit - Noxon	(195,528)	(128,325)	(67,203)	
	Total Net FIT/Deferred FIT	53,033,450	34,558,159	18,475,291	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended December 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		43,444,857	66,502,265	109,947,122	27,720,098	44,326,297	72,046,395	15,724,759	22,175,968	37,900,727
12	997001 Contributions In Aid of Construction		0	6,335,598	6,335,598	0	4,176,299	4,176,299	0	2,159,299	2,159,299
2	997002 Injuries and Damages		0	(90)	(90)	0	(59)	(59)	0	(31)	(31)
12	997003 Salvage		0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off		(108,531)	0	(108,531)	0	0	0	(108,531)	0	(108,531)
4	997005 FAS106 Current Retiree Medical Accrual		0	1,962,447	1,962,447	0	1,335,249	1,335,249	0	627,198	627,198
99	997007 Idaho PCA		7,757,325	0	7,757,325	0	0	0	7,757,325	0	7,757,325
4	997008 Idaho DSM Book Amortization		0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease		0	(19,733)	(19,733)	0	(12,951)	(12,951)	0	(6,782)	(6,782)
4	997015 Airplane Lease Payments		0	540,384	540,384	0	367,677	367,677	0	172,707	172,707
12	997016 Redemption Expense Amortization		0	1,279,488	1,279,488	0	843,413	843,413	0	436,075	436,075
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		2,549,701	0	2,549,701	1,356,719	0	1,356,719	1,192,982	0	1,192,982
99	997019 CSS Temporary Service Fees		0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual		0	5,953,413	5,953,413	0	4,050,702	4,050,702	0	1,902,711	1,902,711
99	997021 Wartsilla Generators Amortization		153,156	0	153,156	153,156	0	153,156	0	0	0
99	997024 Kettle Falls Disallowance		(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles		0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization		0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits		0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism		(4,768,510)	0	(4,768,510)	(4,768,510)	0	(4,768,510)	0	0	0
12	997032 Interest Rate Swaps		0	(6,420,615)	(6,420,615)	0	(4,232,341)	(4,232,341)	0	(2,188,274)	(2,188,274)
4	997033 BPA Residential Exchange		(1,230,833)	0	(1,230,833)	(1,117,130)	0	(1,117,130)	(113,703)	0	(113,703)
99	997034 Montana Hydro Settlement		1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax		0	(283,961)	(283,961)	0	(186,364)	(186,364)	0	(97,597)	(97,597)
99	997043 Washington Deferred Power Costs		3,278,862	0	3,278,862	3,278,862	0	3,278,862	0	0	0
1	997044 Non-Monetary Power Costs		0	138,706	138,706	0	91,033	91,033	0	47,673	47,673
1	997045 Section 199 Manufacturing Deduction		0	(2,500,000)	(2,500,000)	0	(1,640,750)	(1,640,750)	0	(859,250)	(859,250)
99	997046 Nez Perce Settlement		(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)		0	0	0	0	0	0	0	0	0
12	997048 AFUDC		0	(2,195,457)	(2,195,457)	0	(1,447,201)	(1,447,201)	0	(748,256)	(748,256)
11	997049 Tax Depreciation		0	(208,572,435)	(208,572,435)	0	(135,088,195)	(135,088,195)	0	(73,484,240)	(73,484,240)
99	997050 CS2 Levelized Return		0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID		216,701	0	216,701	0	0	0	216,701	0	216,701
1	997052 Noxon Spill		0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees		0	45,938	45,938	0	31,256	31,256	0	14,682	14,682
99	997054 Spokane River Relicensing		78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement		0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended December 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	580,226	732,344	30,975	303,860	334,835
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(25,744)	0	(25,744)	289,407	0	289,407	(315,151)	0	(315,151)
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	1,246,667	0	1,246,667	1,246,667	0	1,246,667	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	268,444	268,444	0	173,866	173,866	0	94,578	94,578
4	997081	Deferred Compensation	0	(560,908)	(560,908)	0	(381,642)	(381,642)	0	(179,266)	(179,266)
4	997082	Meal Disallowances	0	500,603	500,603	0	340,610	340,610	0	159,993	159,993
4	997083	Paid Time Off	0	211,948	211,948	0	144,209	144,209	0	67,739	67,739
2	997084	Customer Uncollectibles	0	(257,017)	(257,017)	0	(168,919)	(168,919)	0	(88,098)	(88,098)
99	997088	Deferred O&M Colstrip & CS2	981,015	0	981,015	973,692	0	973,692	7,323	0	7,323
99	997089	CNC Transmission	0	0	0	0	0	0	0	0	0
99	997091	LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	997092	Smart Grid	1	0	1	1	0	1	0	0	0
99	997093	EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094	Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095	WA REC Deferral	(5,337,111)	0	(5,337,111)	(5,337,111)	0	(5,337,111)	0	0	0
1	997096	CDA Settlement Costs	0	32,721	32,721	0	21,475	21,475	0	11,246	11,246
99	997097	BPA Parallel Capacity	(450,623)	0	(450,623)	(287,084)	0	(287,084)	(163,539)	0	(163,539)
99	997098	Provision for Rate Refund	5,620,861	0	5,620,861	3,422,474	0	3,422,474	2,198,387	0	2,198,387
1	997099	Kettle Falls Diesel Leak	0	(428,564)	(428,564)	0	(281,267)	(281,267)	0	(147,297)	(147,297)
99	997100	WA REC Amort	1,963,342	0	1,963,342	1,963,342	0	1,963,342	0	0	0
1	997101	Repairs 481 (a)	0	(46,774,347)	(46,774,347)	0	(30,698,004)	(30,698,004)	0	(16,076,343)	(16,076,343)
1	997102	Amort Idaho Earnings Test (254229)	(2,591,571)	0	(2,591,571)	0	0	0	(2,591,571)	0	(2,591,571)
99	997103	Def Project Compass	(2,674,360)	0	(2,674,360)	0	0	0	(2,674,360)	0	(2,674,360)
99	997104	Spokane River TDG	(1,049,682)	0	(1,049,682)	(580,789)	0	(580,789)	(468,893)	0	(468,893)
		TOTAL SCHEDULE M ADJUSTMENTS	56,370,665	(183,357,086)	(130,710,463)	31,555,230	(117,655,381)	(86,100,151)	21,091,393	(65,701,705)	(44,610,312)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.723%	34.277%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	11	Book Depreciation	100.000%	64.768%	35.232%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.918%	34.082%
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 December 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	47,212,140	47,212,140	0	30,294,614	30,294,614	0	16,917,526	16,917,526
99	410100	Deferred Federal Income Tax Expense - Washin	1,552,955	0	1,552,955	1,552,955	0	1,552,955	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(1,119,946)	0	(1,119,946)	0	0	0	(1,119,946)	0	(1,119,946)
	410100	Total	433,009	47,212,140	47,645,149	1,552,955	30,294,614	31,847,569	(1,119,946)	16,917,526	15,797,580
14	411100	Deferred Federal Income Tax Expense - Allocate	0	140,390	140,390	0	90,084	90,084	0	50,306	50,306
99	411100	Deferred Federal Income Tax Expense - Washin	(2,394,173)	0	(2,394,173)	(2,394,173)	0	(2,394,173)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(753,126)	0	(753,126)	0	0	0	(753,126)	0	(753,126)
	411100	Total	(3,147,299)	140,390	(3,006,909)	(2,394,173)	90,084	(2,304,089)	(753,126)	50,306	(702,820)
Total Deferred Federal Income Tax Expense			(2,714,290)	47,352,530	44,638,240	(841,218)	30,384,698	29,543,480	(1,873,072)	16,967,832	15,094,760

E-ALL	14	Net Allocated Schedule M's	100.000%	64.167%	35.833%
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 December 31, 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	19,485	19,485	0	12,788	12,788	0	6,697	6,697
1	408140	State Kwh Generation Tax	0	1,527,493	1,527,493	0	1,002,494	1,002,494	0	524,999	524,999
1	408150	R&P Property Tax--Production	0	13,983,899	13,983,899	0	9,177,633	9,177,633	0	4,806,266	4,806,266
1	408180	R&P Property Tax--Transmission	0	5,301,305	5,301,305	0	3,479,246	3,479,246	0	1,822,059	1,822,059
1	409100	State Income Tax--Montana & Oregon	0	125,857	125,857	0	82,600	82,600	0	43,257	43,257
TOTAL PRODUCTION & TRANSMISSION			0	20,958,039	20,958,039	0	13,754,761	13,754,761	0	7,203,278	7,203,278
DISTRIBUTION											
99	408110	State Excise Tax	20,121,481	0	20,121,481	20,121,481	0	20,121,481	0	0	0
99	408120	Municipal Occupation & License Tax	21,590,501	0	21,590,501	18,114,786	0	18,114,786	3,475,715	0	3,475,715
99	408160	Miscellaneous State or Local Tax--WA & ID	170	0	170	0	0	0	170	0	170
99	408170	R&P Property Tax--Distribution	9,725,212	0	9,725,212	6,631,928	0	6,631,928	3,093,284	0	3,093,284
99	409100	State Income Tax--Idaho	1,013,154	0	1,013,154	0	0	0	1,013,154	0	1,013,154
TOTAL DISTRIBUTION			52,450,518	0	52,450,518	44,868,195	0	44,868,195	7,582,323	0	7,582,323
TOTAL TAXES OTHER THAN FIT			52,450,518	20,958,039	73,408,557	44,868,195	13,754,761	58,622,956	7,582,323	7,203,278	14,785,601

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

			*****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	8,750,000	8,750,000	0	5,742,625	5,742,625	0	3,007,375	3,007,375
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,312,600	1,312,600	0	687,400	687,400
1	182333	CDA Settlement Costs	0	1,244,702	1,244,702	0	816,898	816,898	0	427,804	427,804
1	182381	CDA Settlement Past Storage	0	33,632,091	33,632,091	0	22,072,741	22,072,741	0	11,559,350	11,559,350
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,909,502	29,512,206	0	15,139,716	15,139,716
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	16,894,653	17,047,832	153,179	11,242,830	11,396,009	0	5,651,823	5,651,823
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,096,202	108,163,159	113,259,361	4,997,333	73,594,213	78,591,546	98,869	34,568,946	34,667,815
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,041,769	4,041,769	0	2,750,020	2,750,020	0	1,291,749	1,291,749
TOTAL INTANGIBLE PLANT			5,852,085	218,775,592	224,627,677	5,753,216	146,441,429	152,194,645	98,869	72,334,163	72,433,032
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,578,172	3,578,172	0	2,348,354	2,348,354	0	1,229,818	1,229,818
1	311XXX	Structures & Improvements	0	131,305,776	131,305,776	0	86,175,981	86,175,981	0	45,129,795	45,129,795
1	312000	Boiler Plant	0	173,819,189	173,819,189	0	114,077,534	114,077,534	0	59,741,655	59,741,655
1	313000	Generators	0	6,770	6,770	0	4,443	4,443	0	2,327	2,327
1	314000	Turbogenerator Units	0	54,444,178	54,444,178	0	35,731,714	35,731,714	0	18,712,464	18,712,464
1	315000	Accessory Electric Equipment	0	27,022,694	27,022,694	0	17,734,994	17,734,994	0	9,287,700	9,287,700
1	316000	Miscellaneous Power Plant Equipment	0	17,116,678	17,116,678	0	11,233,676	11,233,676	0	5,883,002	5,883,002
TOTAL STEAM PRODUCTION PLANT			0	407,293,457	407,293,457	0	267,306,696	267,306,696	0	139,986,761	139,986,761
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	59,936,654	59,936,654	0	39,336,426	39,336,426	0	20,600,228	20,600,228
1	331XXX	Structures & Improvements	0	61,708,185	61,708,185	0	40,499,082	40,499,082	0	21,209,103	21,209,103
1	332XXX	Reservoirs, Dams, & Waterways	0	153,839,363	153,839,363	0	100,964,774	100,964,774	0	52,874,589	52,874,589
1	333000	Waterwheels, Turbines, & Generators	0	167,828,801	167,828,801	0	110,146,042	110,146,042	0	57,682,759	57,682,759
1	334000	Accessory Electric Equipment	0	42,584,172	42,584,172	0	27,947,992	27,947,992	0	14,636,180	14,636,180
1	335XXX	Miscellaneous Power Plant Equipment	0	9,526,404	9,526,404	0	6,252,179	6,252,179	0	3,274,225	3,274,225
1	336000	Roads, Railroads, & Bridges	0	2,681,350	2,681,350	0	1,759,770	1,759,770	0	921,580	921,580
TOTAL HYDRAULIC PRODUCTION PLANT			0	498,104,929	498,104,929	0	326,906,265	326,906,265	0	171,198,664	171,198,664
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	594,062	594,062	0	311,106	311,106
1	341000	Structures & Improvements	0	16,793,361	16,793,361	0	11,021,483	11,021,483	0	5,771,878	5,771,878
1	342000	Fuel Holders, Producers, & Accessories	0	21,377,913	21,377,913	0	14,030,324	14,030,324	0	7,347,589	7,347,589
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,691,785	15,691,785	0	8,217,685	8,217,685
1	344000	Generators	0	208,084,088	208,084,088	0	136,565,587	136,565,587	0	71,518,501	71,518,501
1	344010	Generators - Solar	0	149,670	149,670	0	98,228	98,228	0	51,442	51,442
1	345000	Accessory Electric Equipment	0	20,747,516	20,747,516	0	13,616,595	13,616,595	0	7,130,921	7,130,921
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,795	21,795	0	11,414	11,414
1	346000	Miscellaneous Power Plant Equipment	0	1,775,345	1,775,345	0	1,165,159	1,165,159	0	610,186	610,186
TOTAL OTHER PRODUCTION PLANT			0	293,775,740	293,775,740	0	192,805,018	192,805,018	0	100,970,722	100,970,722
TOTAL PRODUCTION PLANT			0	1,199,174,126	1,199,174,126	0	787,017,979	787,017,979	0	412,156,147	412,156,147

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	21,941,754	21,941,754	0	14,400,373	14,400,373	0	7,541,381	7,541,381
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	20,538,173	20,538,173	0	13,479,203	13,479,203	0	7,058,970	7,058,970
1	353000	Station Equipment	0	243,039,878	243,039,878	0	159,507,072	159,507,072	0	83,532,806	83,532,806
1	354000	Towers & Fixtures	0	17,172,554	17,172,554	0	11,270,347	11,270,347	0	5,902,207	5,902,207
1	355000	Poles & Fixtures	0	198,418,240	198,418,240	0	130,221,891	130,221,891	0	68,196,349	68,196,349
1	356000	Overhead Conductors & Devices	0	131,684,985	131,684,985	0	86,424,856	86,424,856	0	45,260,129	45,260,129
1	357000	Underground Conduit	0	2,987,090	2,987,090	0	1,960,427	1,960,427	0	1,026,663	1,026,663
1	358000	Underground Conductors & Devices	0	2,342,270	2,342,270	0	1,537,232	1,537,232	0	805,038	805,038
1	359000	Roads & Trails	0	1,966,794	1,966,794	0	1,290,807	1,290,807	0	675,987	675,987
TOTAL TRANSMISSION PLANT			0	640,091,738	640,091,738	0	420,092,208	420,092,208	0	219,999,530	219,999,530
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	5,346,311	0	5,346,311	3,893,993	0	3,893,993	1,452,318	0	1,452,318
99	360400	Land Easements	2,491,385	0	2,491,385	335,296	0	335,296	2,156,089	0	2,156,089
99	361000	Structures & Improvements	20,387,881	0	20,387,881	13,892,360	0	13,892,360	6,495,521	0	6,495,521
3	362000	Station Equipment	122,770,737	2,085,820	124,856,557	79,144,271	1,397,854	80,542,125	43,626,466	687,966	44,314,432
99	363000	Energy Storage Equipment	2,354,235	0	2,354,235	2,354,235	0	2,354,235	0	0	0
99	364000	Poles, Towers, & Fixtures	338,516,198	0	338,516,198	214,973,823	0	214,973,823	123,542,375	0	123,542,375
99	365000	Overhead Conductors & Devices	213,576,866	0	213,576,866	133,602,513	0	133,602,513	79,974,353	0	79,974,353
99	366000	Underground Conduit	98,828,186	0	98,828,186	62,899,191	0	62,899,191	35,928,995	0	35,928,995
99	367000	Underground Conductors & Devices	173,962,389	0	173,962,389	112,516,192	0	112,516,192	61,446,197	0	61,446,197
99	368000	Line Transformers	234,112,621	0	234,112,621	159,706,422	0	159,706,422	74,406,199	0	74,406,199
99	369XXX	Services	151,461,633	0	151,461,633	99,182,821	0	99,182,821	52,278,812	0	52,278,812
99	370000	Meters	49,503,959	0	49,503,959	27,068,575	0	27,068,575	22,435,384	0	22,435,384
99	373XXX	Street Light & Signal Systems	49,377,952	0	49,377,952	32,771,713	0	32,771,713	16,606,239	0	16,606,239
TOTAL DISTRIBUTION PLANT			1,462,690,353	2,085,820	1,464,776,173	942,341,405	1,397,854	943,739,259	520,348,948	687,966	521,036,914
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,421,594	7,592,737	9,014,331	715,027	5,166,098	5,881,125	706,567	2,426,639	3,133,206
4	390XXX	Structures & Improvements	13,418,487	76,877,631	90,296,118	6,607,491	52,307,540	58,915,031	6,810,996	24,570,091	31,381,087
4	391XXX	Office Furniture & Equipment	3,488,227	52,121,634	55,609,861	3,406,570	35,463,560	38,870,130	81,657	16,658,074	16,739,731
4	392XXX	Transportation Equipment	25,268,003	13,808,094	39,076,097	18,345,696	9,395,027	27,740,723	6,922,307	4,413,067	11,335,374
4	393000	Stores Equipment	258,926	2,992,093	3,251,019	117,352	2,035,820	2,153,172	141,574	956,273	1,097,847
4	394000	Tools, Shop & Garage Equipment	1,961,602	10,844,036	12,805,638	928,576	7,378,282	8,306,858	1,033,026	3,465,754	4,498,780
4	394100	Electric Charging Stations	0	49,168	49,168	0	33,454	33,454	0	15,714	15,714
4	395000	Laboratory Equipment	253,401	620,341	873,742	218,679	422,080	640,759	34,722	198,261	232,983
4	396XXX	Power Operated Equipment	25,979,294	9,053,812	35,033,106	15,845,923	6,160,214	22,006,137	10,133,371	2,893,598	13,026,969
4	397XXX	Communications Equipment	20,711,612	74,759,979	95,471,591	12,462,709	50,866,690	63,329,399	8,248,903	23,893,289	32,142,192
4	398000	Miscellaneous Equipment	6,225	390,932	397,157	3,926	265,990	269,916	2,299	124,942	127,241
TOTAL GENERAL PLANT			92,767,371	249,110,457	341,877,828	58,651,949	169,494,755	228,146,704	34,115,422	79,615,702	113,731,124
TOTAL PLANT IN SERVICE			1,561,309,809	2,309,237,733	3,870,547,542	1,006,746,570	1,524,444,225	2,531,190,795	554,563,239	784,793,508	1,339,356,747

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 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	(289,504,218)	(289,504,218)	0	(190,001,618)	(190,001,618)	0	(99,502,600)	(99,502,600)
E-ADEP		Hydro Production Plant	0	(139,231,397)	(139,231,397)	0	(91,377,566)	(91,377,566)	0	(47,853,831)	(47,853,831)
E-ADEP		Other Production Plant	0	(102,832,308)	(102,832,308)	0	(67,488,844)	(67,488,844)	0	(35,343,464)	(35,343,464)
E-ADEP		Transmission Plant	0	(201,624,236)	(201,624,236)	0	(132,325,986)	(132,325,986)	0	(69,298,250)	(69,298,250)
E-ADEP		Distribution Plant	(461,166,256)	(33,479)	(461,199,735)	(283,883,678)	(22,437)	(283,906,115)	(177,282,578)	(11,042)	(177,293,620)
E-ADEP		General Plant	(32,750,017)	(80,968,872)	(113,718,889)	(20,448,175)	(55,091,221)	(75,539,396)	(12,301,842)	(25,877,651)	(38,179,493)
TOTAL ACCUMULATED DEPRECIATION			(493,916,273)	(814,194,510)	(1,308,110,783)	(304,331,853)	(536,307,672)	(840,639,525)	(189,584,420)	(277,886,838)	(467,471,258)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(10,355,885)	(10,355,885)	0	(6,796,567)	(6,796,567)	0	(3,559,318)	(3,559,318)
E-AAMT		Distribution-Franchises/Misc Intangibles	(176,112)	0	(176,112)	(176,112)	0	(176,112)	0	0	0
E-AAMT		General Plant - 303000	0	(999,109)	(999,109)	0	(678,327)	(678,327)	0	(320,782)	(320,782)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,632,815)	(23,867,431)	(26,500,246)	(2,587,774)	(16,239,400)	(18,827,174)	(45,041)	(7,628,031)	(7,673,072)
E-AAMT		General Plant - 390200, 396200	(120,812)	(243,505)	(364,317)	(117,239)	(165,681)	(282,920)	(3,573)	(77,824)	(81,397)
TOTAL ACCUMULATED AMORTIZATION			(2,929,739)	(35,465,930)	(38,395,669)	(2,881,125)	(23,879,975)	(26,761,100)	(48,614)	(11,585,955)	(11,634,569)
TOTAL ACCUMULATED DEPR/AMORT			(496,846,012)	(849,660,440)	(1,346,506,452)	(307,212,978)	(560,187,647)	(867,400,625)	(189,633,034)	(289,472,793)	(479,105,827)
NET ELECTRIC UTILITY PLANT before DFIT			1,064,463,797	1,459,577,293	2,524,041,090	699,533,592	964,256,578	1,663,790,170	364,930,205	495,320,715	860,250,920
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	(2,968,445)	(2,968,445)	0	(1,956,740)	(1,956,740)	0	(1,011,705)	(1,011,705)
1		ADFIT - Colstrip PCB (283200)	0	(144,757)	(144,757)	0	(95,004)	(95,004)	0	(49,753)	(49,753)
12		ADFIT - Electric Plant In Service (282900)	0	(443,772,674)	(443,772,674)	0	(292,526,071)	(292,526,071)	0	(151,246,603)	(151,246,603)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(48,329,036)	(48,329,036)	0	(32,883,076)	(32,883,076)	0	(15,445,960)	(15,445,960)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(390,929)	(390,929)	0	(265,988)	(265,988)	0	(124,941)	(124,941)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(11,771,231)	(11,771,231)	0	(7,725,459)	(7,725,459)	0	(4,045,772)	(4,045,772)
1		ADFIT - CDA Settlement Costs (283333)	0	381,039	381,039	0	250,076	250,076	0	130,963	130,963
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,292,793)	(3,292,793)	0	(2,170,543)	(2,170,543)	0	(1,122,250)	(1,122,250)
TOTAL ACCUMULATED DFIT			0	(510,288,826)	(510,288,826)	0	(337,372,805)	(337,372,805)	0	(172,916,021)	(172,916,021)
NET ELECTRIC UTILITY PLANT			1,064,463,797	949,288,467	2,013,752,264	699,533,592	626,883,773	1,326,417,365	364,930,205	322,404,694	687,334,899

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.017%	32.983%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.918%	34.082%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended December 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	#####	949,288,467	2,013,752,264	699,533,592	626,883,773	1,326,417,365	364,930,205	322,404,694	687,334,899	
	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	(782,332)	0	(782,332)	782,332	0	782,332
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)		(2,872,360)	0	(2,872,360)	(920,542)	0	(920,542)	(1,951,818)	0	(1,951,818)
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)		7,577,052	0	7,577,052	4,842,516	0	4,842,516	2,734,536	0	2,734,536
99	ADFIT - Kettle Falls Disallowed (190420)		163,417	0	163,417	163,417	0	163,417	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)		1,430,414	0	1,430,414	0	0	0	1,430,414	0	1,430,414
99	ADFIT - Boulder Park Disallowed (190040)		409,355	0	409,355	0	0	0	409,355	0	409,355
99	Investment in WNP3 Exchange Power (124900, 124930)		8,983,054	0	8,983,054	8,983,054	0	8,983,054	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(1,614,435)	0	(1,614,435)	(1,614,435)	0	(1,614,435)	0	0	0
99	CDA Lake Settlement - WA (182382)		747,914	0	747,914	747,914	0	747,914	0	0	0
99	CDA Lake Settlement - ID (186382)		147,131	0	147,131	0	0	0	147,131	0	147,131
99	ADFIT - CDA Lake Settlement - Direct (283382)		(313,267)	0	(313,267)	(261,771)	0	(261,771)	(51,496)	0	(51,496)
99	CDA CDR Fund - Direct (182324)		54,403	0	54,403	54,403	0	54,403	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		386,153	0	386,153	358,619	0	358,619	27,534	0	27,534
99	ADFIT - Spokane River Relicensing (283322)		(135,130)	0	(135,130)	(125,498)	0	(125,498)	(9,632)	0	(9,632)
99	Spokane River PM&Es (182323)		355,950	0	355,950	227,720	0	227,720	128,230	0	128,230
99	ADFIT - Spokane River PM&Es (283323)		(124,607)	0	(124,607)	(79,726)	0	(79,726)	(44,881)	0	(44,881)
99	Montana Riverbed Settlement (186360)		947,097	0	947,097	676,584	0	676,584	270,513	0	270,513
99	ADFIT - Montana Riverbed Settlement (283365)		(331,964)	0	(331,964)	(237,285)	0	(237,285)	(94,679)	0	(94,679)
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)		(2,080,228)	(163)	(2,080,391)	(544,315)	(111)	(544,426)	(1,535,913)	(52)	(1,535,965)
99	Customer Deposits (235199)		(1,591,140)	0	(1,591,140)	(1,591,140)	0	(1,591,140)	0	0	0
C-WKC	Working Capital		53,521,398	9,312,973	62,834,371	53,521,398	0	53,521,398	0	9,312,973	9,312,973
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		58,329,033	9,312,810	67,641,843	59,281,855	(111)	59,281,744	(952,822)	9,312,921	8,360,099
	NET RATE BASE	#####	958,601,277	2,081,394,107	758,815,447	626,883,662	1,385,699,109	363,977,383	331,717,615	695,694,998	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended December 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)	7,814,106	7,814,106			7,814,106	7,814,106		5,128,398	5,128,398		2,685,708	2,685,708	
1	Hydro (ED-AN)	8,819,905	8,819,905			8,819,905	8,819,905		5,788,504	5,788,504		3,031,401	3,031,401	
1	Other (ED-AN)	9,395,734	9,395,734			9,395,734	9,395,734		6,166,420	6,166,420		3,229,314	3,229,314	
Total Electric Production		26,029,745	26,029,745			26,029,745	26,029,745		17,083,322	17,083,322		8,946,423	8,946,423	
Electric Transmission														
1	ED-AN	11,040,922	11,040,922			11,040,922	11,040,922		7,246,157	7,246,157		3,794,765	3,794,765	
Total Electric Transmissio		11,040,922	11,040,922			11,040,922	11,040,922		7,246,157	7,246,157		3,794,765	3,794,765	
Electric Distribution														
3	ED-AN	32,993	32,993			32,993	32,993		22,111	22,111		10,882	10,882	
	ED-ID	15,261,954	15,261,954			15,261,954	15,261,954				15,261,954		15,261,954	
	ED-WA	25,404,698	25,404,698			25,404,698	25,404,698	25,404,698		25,404,698				
Total Electric Distribution		40,699,645	40,699,645			40,666,652	32,993	40,699,645	25,404,698	22,111	25,426,809	15,261,954	10,882	15,272,836
Gas Underground Storage														
	GD-AN	621,734		621,734										
	GD-OR	118,815			118,815									
Total Gas Underground St		740,549		621,734	118,815									
Gas Distribution														
	GD-AN	64,599		64,599										
	GD-ID	4,568,752		4,568,752										
	GD-WA	9,049,726		9,049,726										
	GD-OR	5,988,447			5,988,447									
Total Gas Distribution		19,671,524		13,683,077	5,988,447									
General Plant														
4	ED-AN	2,786,430	2,786,430			2,786,430	2,786,430		1,895,887	1,895,887		890,543	890,543	
	ED-ID	188,665	188,665			188,665	188,665				188,665		188,665	
	ED-WA	1,114,294	1,114,294			1,114,294	1,114,294	1,114,294		1,114,294				
7,4	CD-AA	16,430,622	11,755,617	3,245,212	1,429,793	11,755,617	11,755,617		7,998,522	7,998,522		3,757,095	3,757,095	
9,4	CD-AN	701,053	552,037	149,016		552,037	552,037		375,606	375,606		176,431	176,431	
9	CD-ID	329,090	259,139	69,951		259,139	259,139				259,139		259,139	
9	CD-WA	180,696	142,287	38,409		142,287	142,287	142,287		142,287				
8	GD-AA	263,677		182,153	81,524									
	GD-AN	39,936		39,936										
	GD-ID	46,457		46,457										
	GD-WA	215,553		215,553										
	GD-OR	208,972			208,972									
Total General Plant		22,505,445	16,798,469	3,986,687	1,720,289	1,704,385	15,094,084	16,798,469	1,256,581	10,270,015	11,526,596	447,804	4,824,069	5,271,873
Total Depreciation Expens		120,687,830	94,568,781	18,291,498	7,827,551	42,371,037	52,197,744	94,568,781	26,661,279	34,621,605	61,282,884	15,709,758	17,576,139	33,285,897

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	65.630%	34.370%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	3 Direct Distribution Operating Expe	67.017%	32.983%
9 Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	4 Jurisdictional 4-Factor Ratio	68.040%	31.960%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
 For Twelve Months Ended December 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		602,746	602,746		315,654	315,654	
1	Misc Intangible Plt (303000)	ED-AN	240,053	240,053		240,053	240,053		157,547	157,547		82,506	82,506	
Total Production/Transmission			1,158,453	1,158,453		1,158,453	1,158,453		760,293	760,293		398,160	398,160	
Distribution														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153				
	Misc Intangible Plt (303000)	ED-WA	2,844	2,844		2,844	2,844		2,844	2,844				
Total Distribution			26,997	26,997		26,997	26,997		26,997	26,997				
General Plant - 303000														
7,4		CD-AA	592,068	423,607	116,939	51,522				288,222	288,222		135,385	135,385
9,1		CD-AN	9,729	7,661	2,068					5,028	5,028		2,633	2,633
		GD-ID	5,419		5,419									
		GD-WA	24,862		24,862									
		GD-OR	8,495			8,495								
Total General Plant - 303000			640,573	431,268	149,288	60,017				293,250	293,250		138,018	138,018
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	17,123,258	12,251,177	3,382,015	1,490,066				8,335,701	8,335,701		3,915,476	3,915,476
9,4		CD-AN	9,160	7,213	1,947					4,908	4,908		2,305	2,305
9,4		CD-ID	13,023	10,255	2,768			10,255				10,255		10,255
4		ED-AN	432,060	432,060						293,974	293,974		138,086	138,086
		ED-ID	4,747	4,747				4,747				4,747		4,747
		ED-WA	1,031,822	1,031,822				1,031,822			1,031,822			
8		GD-AA	408,331		282,083	126,248								
		GD-AN	(29)		(29)									
		GD-OR	(3)			(3)								
Total Miscellaneous IT Intangible Plt - 3031XX			19,022,369	13,737,274	3,668,784	1,616,311				1,031,822	8,634,583		15,002	4,055,867
Gas Underground Storage														
		GD-AN	228		228									
Total Gas Underground Storage			228		228									
General Plant - 390200, 396200														
7,4		CD-AA	27,192	19,455	5,371	2,366				13,237	13,237		6,218	6,218
4		ED-AN	4,891	4,891						3,328	3,328		1,563	1,563
		GD-OR	0			0								
Total General Plant - 390200, 396200			32,083	24,346	5,371	2,366				16,565	16,565		7,781	7,781
Total Amortization Expense			20,880,703	15,378,338	3,823,671	1,678,694				1,058,819	9,704,691		15,002	4,599,826

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	65.630%	34.370%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4 Jurisdictional 4-Factor Ratio	68.040%	31.960%
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 December 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)	(289,504,218)	(289,504,218)			(289,504,218)	(289,504,218)		(190,001,618)	(190,001,618)		(99,502,600)	(99,502,600)	
1	Hydro (ED-AN)	(139,231,397)	(139,231,397)			(139,231,397)	(139,231,397)		(91,377,566)	(91,377,566)		(47,853,831)	(47,853,831)	
1	Other (ED-AN)	(102,832,308)	(102,832,308)			(102,832,308)	(102,832,308)		(67,488,844)	(67,488,844)		(35,343,464)	(35,343,464)	
Total Electric Production		(531,567,923)	(531,567,923)			(531,567,923)	(531,567,923)		(348,868,028)	(348,868,028)		(182,699,895)	(182,699,895)	
Electric Transmission														
1	ED-AN	(201,624,236)	(201,624,236)			(201,624,236)	(201,624,236)		(132,325,986)	(132,325,986)		(69,298,250)	(69,298,250)	
Total Electric Transmissic		(201,624,236)	(201,624,236)			(201,624,236)	(201,624,236)		(132,325,986)	(132,325,986)		(69,298,250)	(69,298,250)	
Electric Distribution														
3	ED-AN	(33,479)	(33,479)			(33,479)	(33,479)		(22,437)	(22,437)		(11,042)	(11,042)	
	ED-ID	(177,282,578)	(177,282,578)		(177,282,578)	(177,282,578)	(177,282,578)				(177,282,578)	(177,282,578)	(177,282,578)	
	ED-WA	(283,883,678)	(283,883,678)		(283,883,678)	(283,883,678)	(283,883,678)	(283,883,678)			(283,883,678)	(283,883,678)	(283,883,678)	
Total Electric Distribution		(461,199,735)	(461,199,735)		(461,166,256)	(33,479)	(461,199,735)	(283,883,678)	(22,437)	(283,906,115)	(177,282,578)	(11,042)	(177,293,620)	
Gas Underground Storage														
	GD-AN	(14,094,727)		(14,094,727)										
	GD-OR	(747,633)		(747,633)										
Total Gas Underground S		(14,842,360)		(14,094,727)		(747,633)								
Gas Distribution														
	GD-AN	(1,573,147)		(1,573,147)										
	GD-ID	(63,608,781)		(63,608,781)										
	GD-WA	(124,350,874)		(124,350,874)										
	GD-OR	(97,398,837)		(97,398,837)										
Total Gas Distribution		(286,931,639)		(189,532,802)		(97,398,837)								
General Plant														
4	ED-AN	(41,281,099)	(41,281,099)			(41,281,099)	(41,281,099)		(28,087,660)	(28,087,660)		(13,193,439)	(13,193,439)	
	ED-ID	(7,980,146)	(7,980,146)		(7,980,146)	(7,980,146)	(7,980,146)				(7,980,146)	(7,980,146)	(7,980,146)	
	ED-WA	(18,214,478)	(18,214,478)		(18,214,478)	(18,214,478)	(18,214,478)	(18,214,478)			(18,214,478)	(18,214,478)	(18,214,478)	
7,4	CD-AA	(42,942,317)	(30,723,939)	(8,481,538)	(3,736,840)	(30,723,939)	(30,723,939)		(20,904,568)	(20,904,568)		(9,819,371)	(9,819,371)	
9,4	CD-AN	(11,383,514)	(8,963,834)	(2,419,680)		(8,963,834)	(8,963,834)		(6,098,993)	(6,098,993)		(2,864,841)	(2,864,841)	
9	CD-ID	(5,488,286)	(4,321,696)	(1,166,590)		(4,321,696)	(4,321,696)				(4,321,696)	(4,321,696)	(4,321,696)	
9	CD-WA	(2,836,657)	(2,233,697)	(602,960)		(2,233,697)	(2,233,697)		(2,233,697)	(2,233,697)				
8	GD-AA	(1,918,490)		(1,325,331)	(593,159)									
	GD-AN	(2,042,450)		(2,042,450)										
	GD-ID	(1,472,879)		(1,472,879)										
	GD-WA	(5,042,156)		(5,042,156)										
	GD-OR	(4,307,066)		(4,307,066)										
Total General Plant		(144,909,538)	(113,718,889)	(22,553,584)	(8,637,065)	(32,750,017)	(80,968,872)	(113,718,889)	(20,448,175)	(55,091,221)	(75,539,396)	(12,301,842)	(25,877,651)	(38,179,493)
Total Accumulated Depr		(1,641,075,431)	(1,308,110,783)	(226,181,113)	(106,783,535)	(493,916,273)	(814,194,510)	(1,308,110,783)	(304,331,853)	(536,307,672)	(840,639,525)	(189,584,420)	(277,886,838)	(467,471,258)

Allocation Ratios:					Jurisdiction -			
Service -	Electric	Gas-North	Gas-South	Washington	Idaho	Production/Transmission Ratio	Direct Distribution Operating Expense	Jurisdictional 4-Factor Ratio
7 Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	65.630%	34.370%			
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	67.017%	32.983%			
9 Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	68.040%	31.960%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended December 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	(9,222,953)	(9,222,953)			(9,222,953)	(9,222,953)		(6,053,024)	(6,053,024)		(3,169,929)	(3,169,929)	
1	Misc Intangible Plt (3030 ED-AN	(1,132,932)	(1,132,932)			(1,132,932)	(1,132,932)		(743,543)	(743,543)		(389,389)	(389,389)	
Total Production/Transmission		(10,355,885)	(10,355,885)			(10,355,885)	(10,355,885)		(6,796,567)	(6,796,567)		(3,559,318)	(3,559,318)	
Distribution														
	Franchises (302000) ED-WA	(145,236)	(145,236)			(145,236)	(145,236)	(145,236)		(145,236)				
	Misc Intangible Plt (3030 ED-WA	(30,876)	(30,876)			(30,876)	(30,876)	(30,876)		(30,876)				
Total Distribution		(176,112)	(176,112)			(176,112)	(176,112)	(176,112)		(176,112)				
General Plant - 303000														
7,4	CD-AA	(1,311,351)	(938,232)	(259,005)	(114,114)	(938,232)	(938,232)		(638,373)	(638,373)		(299,859)	(299,859)	
9,1	CD-AN	(77,310)	(60,877)	(16,433)		(60,877)	(60,877)		(39,954)	(39,954)		(20,923)	(20,923)	
	GD-ID	(56,506)		(56,506)										
	GD-WA	(141,566)		(141,566)										
	GD-OR	(72,976)			(72,976)									
Total General Plant - 303000		(1,659,709)	(999,109)	(473,510)	(187,090)	(999,109)	(999,109)		(678,327)	(678,327)		(320,782)	(320,782)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(32,286,881)	(23,100,295)	(6,376,982)	(2,809,604)	(23,100,295)	(23,100,295)		(15,717,441)	(15,717,441)		(7,382,854)	(7,382,854)	
9,4	CD-AN	(25,426)	(20,022)	(5,404)		(20,022)	(20,022)		(13,623)	(13,623)		(6,399)	(6,399)	
9	CD-ID	(34,358)	(27,055)	(7,303)		(27,055)	(27,055)				(27,055)		(27,055)	
4	ED-AN	(747,114)	(747,114)			(747,114)	(747,114)		(508,336)	(508,336)		(238,778)	(238,778)	
	ED-ID	(17,986)	(17,986)			(17,986)	(17,986)				(17,986)		(17,986)	
	ED-WA	(2,587,774)	(2,587,774)			(2,587,774)	(2,587,774)	(2,587,774)		(2,587,774)				
8	GD-AA	(932,943)		(644,496)	(288,447)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(36,632,482)	(26,500,246)	(7,034,185)	(3,098,051)	(2,632,815)	(23,867,431)	(26,500,246)	(2,587,774)	(16,239,400)	(18,827,174)	(45,041)	(7,628,031)	(7,673,072)
Gas Underground Storage														
	GD-AN	(240,086)		(240,086)										
Total Gas Underground Storage		(240,086)		(240,086)										
General Plant - 390200, 396200														
7,4	CD-AA	(243,896)	(174,500)	(48,172)	(21,224)	(174,500)	(174,500)		(118,730)	(118,730)		(55,770)	(55,770)	
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	(69,005)	(69,005)			(69,005)	(69,005)		(46,951)	(46,951)		(22,054)	(22,054)	
	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		(438,311)	(364,317)	(52,770)	(21,224)	(120,812)	(243,505)	(364,317)	(117,239)	(165,681)	(282,920)	(3,573)	(77,824)	(81,397)
Total Accumulated Amortization		(49,502,585)	(38,395,669)	(7,800,551)	(3,306,365)	(2,929,739)	(35,465,930)	(38,395,669)	(2,881,125)	(23,879,975)	(26,761,100)	(48,614)	(11,585,955)	(11,634,569)

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	65.630%	34.370%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4 Jurisdictional 4-Factor Ratio	68.040%	31.960%
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 December 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	10,252,413	0	0	7,335,294	7,335,294	0	0	2,024,954	2,024,954	0	892,165	
9		CD-WA / ID / AN	1,625,994	701,417	344,288	234,668	1,280,373	189,339	92,936	63,346	345,621	0	0	
		TOTAL ACCOUNT	13,602,779	715,028	706,567	7,592,736	9,014,331	666,503	92,936	2,088,300	2,847,739	848,544	892,165	1,740,709
	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	3,605,776	0	0	0	0	0	0	0	0	3,605,776	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	91,459,405	0	0	65,436,461	65,436,461	0	0	18,064,147	18,064,147	0	7,958,797	
9		CD-WA / ID / AN	22,644,374	5,555,068	4,646,766	7,629,252	17,831,086	1,499,524	1,254,339	2,059,425	4,813,288	0	0	
		TOTAL ACCOUNT	126,980,814	6,607,491	6,810,996	76,877,631	90,296,118	3,742,212	1,254,339	20,123,572	25,120,123	3,605,776	7,958,797	11,564,573
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,190,854	3,376,203	14,649	5,800,002	9,190,854	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	627,683	0	0	0	0	0	0	433,616	433,616	0	194,067	
7		CD-AA	64,637,218	0	0	46,245,990	46,245,990	0	0	12,766,497	12,766,497	0	5,624,731	
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	74,682,123	3,406,569	81,657	52,121,633	55,609,859	8,197	18,088	13,227,181	13,253,466	0	5,818,798	5,818,798
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	34,138,375	16,646,118	6,008,024	11,484,233	34,138,375	0	0	0	0	0	0	
99		GD-WA / ID / AN	10,685,195	0	0	0	0	6,890,990	2,412,632	1,381,573	10,685,195	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	606,457	0	0	433,902	433,902	0	0	119,781	119,781	0	52,774	
9		CD-WA / ID / AN	5,719,574	1,699,578	914,283	1,889,960	4,503,821	458,781	246,800	510,172	1,215,753	0	0	
		TOTAL ACCOUNT	54,681,978	18,345,696	6,922,307	13,808,095	39,076,098	7,349,771	2,659,432	2,011,526	12,020,729	3,532,377	52,774	3,585,151

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 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	3,619,975	106,613	126,829	2,617,071	2,850,513	28,779	34,236	706,447	769,462	0	0	
		TOTAL ACCOUNT	4,161,979	117,352	141,574	2,992,093	3,251,019	113,050	34,236	706,447	853,733	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,675,986	910,552	267,539	2,497,895	3,675,986	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,681,208	0	0	0	0	1,957,091	362,138	361,979	2,681,208	0	0	
99		GD-OR / AS	965,091	0	0	0	0	0	0	0	965,091	0	965,091	
8		GD-AA	2,618,716	0	0	0	0	0	0	1,809,061	1,809,061	809,655	809,655	
7		CD-AA	11,413,573	0	0	8,166,069	8,166,069	0	0	2,254,295	2,254,295	0	993,209	
9		CD-WA / ID / AN	1,223,690	18,024	765,487	180,072	963,583	4,865	206,634	48,608	260,107	0	0	
		TOTAL ACCOUNT	22,578,264	928,576	1,033,026	10,844,036	12,805,638	1,961,956	568,772	4,473,943	7,004,671	965,091	1,802,864	2,767,955
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	49,167	0	0	49,167	49,167	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	49,167	0	0	49,167	49,167	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	582,186	216,475	34,018	331,693	582,186	0	0	0	0	0	0	
99		GD-WA / ID / AN	140,249	0	0	0	0	15,240	4,970	120,039	140,249	0	0	
99		GD-OR / AS	50,178	0	0	0	0	0	0	0	50,178	0	50,178	
8		GD-AA	240,989	0	0	0	0	0	0	166,480	166,480	74,509	74,509	
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	47,102	2,205	704	34,181	37,090	595	190	9,227	10,012	0	0	
		TOTAL ACCOUNT	1,416,367	218,680	34,722	620,340	873,742	15,835	5,160	365,993	386,988	50,178	105,459	155,637
	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	4,657,147	0	0	0	0	2,934,604	892,049	830,494	4,657,147	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	1,548,590	255,196	312,625	651,600	1,219,421	68,887	84,390	175,892	329,169	0	0	
		TOTAL ACCOUNT	40,213,623	15,845,922	10,133,371	9,053,812	35,033,105	3,003,491	976,439	1,110,766	5,090,696	43,834	45,988	89,822

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 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	61,110,389	11,894,149	5,053,182	44,163,058	61,110,389	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,251,640	0	0	0	0	698,546	553,094	0	1,251,640	0	0	
99		GD-OR / AS	1,224,539	0	0	0	0	0	0	0	0	1,224,539	0	
8		GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	
7		CD-AA	34,881,816	0	0	24,956,893	24,956,893	0	0	6,889,507	6,889,507	0	3,035,416	
9		CD-WA / ID / AN	11,942,889	568,559	3,195,721	5,640,028	9,404,308	153,476	862,647	1,522,458	2,538,581	0	0	
		TOTAL ACCOUNT	111,404,205	12,462,708	8,248,903	74,759,979	95,471,590	852,022	1,415,741	9,097,902	11,365,665	1,224,539	3,342,411	4,566,950
	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	431,048	0	0	308,402	308,402	0	0	85,136	85,136	0	37,510	
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	524,291	3,926	2,299	390,932	397,157	1,060	0	86,197	87,257	2,367	37,510	39,877
		TOTAL GENERAL PLANT	450,295,590	58,651,948	34,115,422	249,110,454	341,877,824	17,714,097	7,025,143	53,291,827	78,031,067	10,329,933	20,056,766	30,386,699

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 December 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,468,907	153,179	0	10,315,728	10,468,907	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	989,393	0	0	0	0	0	0	0	0	989,393	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	22,436,228	153,179	0	16,894,653	17,047,832	1,022,594	779,605	1,815,219	3,617,418	989,393	781,585	1,770,978
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	8,005,131	4,997,333	23,524	2,984,274	8,005,131	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	1,678,738	0	0	0	0	0	0	1,159,706	1,159,706	0	519,032	
7		CD-AA	146,954,773	0	0	105,141,732	105,141,732	0	0	29,025,037	29,025,037	0	12,788,004	
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	156,781,508	4,997,333	98,869	108,163,159	113,259,361	0	20,339	30,194,772	30,215,111	0	13,307,036	13,307,036
	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	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	5,649,111	0	0	4,041,769	4,041,769	0	0	1,115,756	1,115,756	0	491,586	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,649,111	0	0	4,041,769	4,041,769	0	0	1,115,756	1,115,756	0	491,586	491,586
		TOTAL	184,866,847	5,150,512	98,869	129,099,581	134,348,962	1,022,594	799,944	33,125,747	34,948,285	989,393	14,580,207	15,569,600

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 December 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	(66,860,310)	(47,836,546)	(13,205,580)	(5,818,184)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(625,431)	(492,489)	(132,942)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
		Total	(68,032,135)	(48,719,964)	(13,446,440)	(5,865,731)

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 December 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	1,468,489	769,038		2,237,527		769,038			
1	151210 FUEL STOCK HOG FUEL-KFGS	693,091	362,967		1,056,058		362,967			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	19,065,915	8,563,987	2,633,523	30,263,425		6,920,162		1,643,825	2,633,523
1	154300 PLANT MATERIALS & OPER SUP-CS2	623,705	326,630		950,335		326,630			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,783,812	934,170		2,717,982		934,170			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	0	0	0	0		0		0	0
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	0	0	0	0		0		0	0
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	18	8	2	28		6		2	2
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	68,685,249			68,685,249	53,521,398		15,163,851		
TOTAL		92,320,279	10,956,800	2,633,525	105,910,604	53,521,398	9,312,973	15,163,851	1,643,827	2,633,525

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
1	Production/Transmission Ratio				34.370%		
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.547%	19.751%	8.702%	31.960%	27.501%	100.000%
99	Not Allocated						