

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended January 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	160,153,837	104,989,310	55,164,527
	Adjustments			
	Adjusted Net Operating Income (Loss)	160,153,837	104,989,310	55,164,527
E-APL	Electric Net Rate Base	2,140,974,530	1,412,369,733	728,604,797
	RATE OF RETURN	7.480%	7.434%	7.571%

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 January 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2015 thru 12-31-2015	100.000%	65.630%	34.370%
2	Input	Number of Customers Percent	1-01-2016 thru 01-31-2016	372,274 100.000%	243,974 65.536%	128,300 34.464%
3	E-OPS	Direct Distribution Operating Expense Percent	02-01-2015 thru 01-31-2016	26,594,836 100.000%	17,789,586 66.891%	8,805,250 33.109%
	Input	Jurisdictional 4-Factor Ratio	01-01-2015 thru 12-31-2015			
		Direct O & M Accts 500 - 598		22,258,114	14,179,208	8,078,906
		Direct O & M Accts 901 - 935		27,675,297	19,974,239	7,701,058
		Total		49,933,411	34,153,447	15,779,964
		Percentage		100.000%	68.398%	31.602%
		Direct Labor Accts 500 - 598		14,905,270	10,500,754	4,404,516
		Direct Labor Accts 901 - 935		5,379,445	4,296,600	1,082,845
		Total		20,284,715	14,797,354	5,487,361
		Percentage		100.000%	72.948%	27.052%
		Number of Customers		374,962	246,435	128,527
		Percentage		100.000%	65.723%	34.277%
		Net Direct Plant		951,044,253	619,058,713	331,985,540
		Percentage		100.000%	65.093%	34.907%
4		Total Percentages		400.000%	272.161%	127.839%
		Percent		100.000%	68.040%	31.960%

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended January 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended January 31, 2016

Ending Balance Basis

Report ID:

E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended January 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
		Input	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		65,517,641	57,859,575	7,658,066	0
		Direct O & M Accts 500 - 894		37,524,901	30,725,388	6,799,513	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		103,042,542	88,584,963	14,457,579	0
		Total		100.000%	85.969%	14.031%	0.000%
		Percentage					
		Direct Labor Accts 500 - 894		66,392,511	54,197,331	12,195,180	0
		Direct Labor Accts 901 - 935		3,705,603	3,297,361	408,242	0
		Total		70,098,114	57,494,692	12,603,422	0
		Percentage		100.000%	82.020%	17.980%	0.000%
		Number of Customers at		610,340	374,962	235,378	0
		Percentage		100.000%	61.435%	38.565%	0.000%
		Net Direct Plant		2,706,279,542	2,286,953,784	419,325,758	0
		Percentage		100.000%	84.505%	15.495%	0.000%
		Total Percentages		400.000%	313.930%	86.070%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.482%	21.518%	0.000%
10	E-PLT	Net Electric Distribution Plant	1-01-2016 thru 01-31-2016	1,005,181,367	660,445,622	344,735,745	
		Percent		100.000%	65.704%	34.296%	
11		Book Depreciation	02-01-2015 thru 01-31-2016	95,345,045	61,784,594	33,560,451	
		Percent		100.000%	64.801%	35.199%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended January 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	1-01-2016 thru 01-31-2016	2,522,526,820 100.000%	1,661,989,462 65.886%	860,537,358 34.114%
13	E-PLT	Net Electric General Plant Percent	1-01-2016 thru 01-31-2016	227,743,878 100.000%	152,026,619 66.753%	75,717,259 33.247%
14		Net Allocated Schedule M's Percent	02-01-2015 thru 01-31-2016	-188,792,352 100.000%	-121,235,105 64.216%	-67,557,247 35.784%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended January 31, 2016
 Ending Balance Basis

Report ID:
E-OPS-12E

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

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended January 31, 2016
Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

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

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

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended January 31, 2016
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	26,077,713	26,077,713	0	17,114,803	17,114,803	0	8,962,910	8,962,910
E-DEPX		Depreciation Expense-Transmission	0	11,091,690	11,091,690	0	7,279,476	7,279,476	0	3,812,214	3,812,214
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,158,499	1,158,499	0	760,323	760,323	0	398,176	398,176
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(141,516)	0	(141,516)	141,516	0	141,516
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,133,333	0	1,133,333	1,133,333	0	1,133,333	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,260	142,325	0	68,740	68,740
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,473	21,473	0	11,246	11,246
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	2,306,858	0	2,306,858	984,447	0	984,447	1,322,411	0	1,322,411
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	144,467	0	144,467	0	0	0	144,467	0	144,467
99	407368	Amortization of Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	407380	Amortization of Wartsila Generators	140,395	0	140,395	140,395	0	140,395	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	580,226	580,226	0	303,860	303,860
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	290,395	0	290,395	290,395	0	290,395	0	0	0
99	407395	Optional Renewable Power Revenue Offset	228,380	0	228,380	180,212	0	180,212	48,168	0	48,168
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(109,281)	0	(109,281)	0	0	0	(109,281)	0	(109,281)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(7,023,692)	0	(7,023,692)	(5,018,647)	0	(5,018,647)	(2,005,045)	0	(2,005,045)
99	407455	Amortization of Colstrip Refund	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,253,940)	0	(1,253,940)	0	0	0	(1,253,940)	0	(1,253,940)
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	150,144	0	150,144	150,144	0	150,144	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,416)	(8,416)	0	(5,523)	(5,523)	0	(2,893)	(2,893)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	153,879	0	153,879	0	0	0	153,879	0	153,879
E-OTX		Taxes Other Than FIT--Prod & Trans	0	20,903,252	20,903,252	0	13,718,805	13,718,805	0	7,184,447	7,184,447
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(1,102,862)	60,339,543	59,236,681	302,067	39,600,843	39,902,910	(1,404,929)	20,738,700	19,333,771
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	12,513,569	507,464,556	519,978,125	4,814,695	333,048,985	337,863,680	7,698,874	174,415,571	182,114,445

RESULTS OF OPERATIONS	
ELECTRIC OPERATING STATEMENT	
For Twelve Months Ended January 31, 2016	
Ending Balance Basis	

Report ID:
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	1,486,200	2,787,593	4,273,793	1,033,066	1,864,649	2,897,715	453,134	922,944	1,376,078
3	582000	Station Expense	678,819	75,652	754,471	344,748	50,604	395,352	334,071	25,048	359,119
3	583000	Overhead Line Expense	1,543,882	443,056	1,986,938	974,497	296,365	1,270,862	569,385	146,691	716,076
3	584000	Underground Line Expense	1,349,027	23	1,349,050	885,585	15	885,600	463,442	8	463,450
3	584100	Energy Storage Equipment	11,142	0	11,142	11,142	0	11,142	0	0	0
3	585000	Street Light & Signal System Operation Expense	6,646	0	6,646	6,230	0	6,230	416	0	416
3	586000	Meter Expense	1,962,490	68,268	2,030,758	1,589,955	45,665	1,635,620	372,535	22,603	395,138
3	587000	Customer Installations Expense	521,815	106,212	628,027	284,082	71,046	355,128	237,733	35,166	272,899
3	588000	Miscellaneous Distribution Expense	4,218,053	3,383,511	7,601,564	2,507,101	2,263,264	4,770,365	1,710,952	1,120,247	2,831,199
3	589000	Rent	1	260,072	260,073	1	173,965	173,966	0	86,107	86,107
		MAINTENANCE:									
3	590000	Supervision & Engineering	786,770	1,390,101	2,176,871	670,203	929,852	1,600,055	116,567	460,249	576,816
3	591000	Structures	382,337	8,157	390,494	222,413	5,456	227,869	159,924	2,701	162,625
3	592000	Station Equipment	890,194	173,413	1,063,607	684,221	115,998	800,219	205,973	57,415	263,388
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	10,238,931	(23,404)	10,215,527	6,807,647	(15,655)	6,791,992	3,431,284	(7,749)	3,423,535
3	594000	Underground Lines	797,771	0	797,771	558,211	0	558,211	239,560	0	239,560
3	595000	Line Transformers	322,927	307,940	630,867	244,719	205,984	450,703	78,208	101,956	180,164
3	596000	Street Light & Signal System Maintenance Exp	650,527	0	650,527	421,714	0	421,714	228,813	0	228,813
3	597000	Meters	24,838	0	24,838	18,352	0	18,352	6,486	0	6,486
3	598000	Miscellaneous Distribution Expense	722,466	450,134	1,172,600	525,699	301,099	826,798	196,767	149,035	345,802
		TOTAL DISTRIBUTION OPERATING EXP	26,594,836	9,430,728	36,025,564	17,789,586	6,308,307	24,097,893	8,805,250	3,122,421	11,927,671
E-DEPX		Depreciation Expense-Distribution	40,947,865	36,233	40,984,098	25,607,903	24,237	25,632,140	15,339,962	11,996	15,351,958
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	52,628,642	0	52,628,642	45,134,895	0	45,134,895	7,493,747	0	7,493,747
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	93,603,504	36,233	93,639,737	70,769,795	24,237	70,794,032	22,833,709	11,996	22,845,705
		TOTAL DISTRIBUTION EXPENSES	120,198,340	9,466,961	129,665,301	88,559,381	6,332,544	94,891,925	31,638,959	3,134,417	34,773,376

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	360,054	360,054	0	235,965	235,965	0	124,089	124,089
2	902000	Meter Reading Expenses	2,942,905	191,394	3,134,299	2,628,114	125,432	2,753,546	314,791	65,962	380,753
E-903	903XXX	Customer Records & Collection Expenses	1,170,374	7,781,770	8,952,144	749,230	5,099,861	5,849,091	421,144	2,681,909	3,103,053
2	904000	Uncollectible Accounts	0	3,052,016	3,052,016	0	2,000,169	2,000,169	0	1,051,847	1,051,847
2	905000	Misc Customer Accounts	0	272,197	272,197	0	178,387	178,387	0	93,810	93,810
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,113,279	11,657,431	15,770,710	3,377,344	7,639,814	11,017,158	735,935	4,017,617	4,753,552
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	23,438,852	516,087	23,954,939	17,043,892	338,223	17,382,115	6,394,960	177,864	6,572,824
2	909000	Advertising	16,415	877,570	893,985	15,333	575,124	590,457	1,082	302,446	303,528
2	910000	Misc Customer Service & Info Exp	0	135,303	135,303	0	88,672	88,672	0	46,631	46,631
TOTAL CUSTOMER SERVICE & INFO EXP			23,455,267	1,528,960	24,984,227	17,059,225	1,002,019	18,061,244	6,396,042	526,941	6,922,983
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	387,424	31,692,925	32,080,349	259,352	21,563,866	21,823,218	128,072	10,129,059	10,257,131
4	921000	Office Supplies & Expenses	115,201	4,056,234	4,171,435	115,201	2,759,862	2,875,063	0	1,296,372	1,296,372
4	922000	Admin Exp Transferred--Credit	0	(116,658)	(116,658)	0	(79,374)	(79,374)	0	(37,284)	(37,284)
4	923000	Outside Services Employed	130,347	9,317,329	9,447,676	61,039	6,339,511	6,400,550	69,308	2,977,818	3,047,126
4	924000	Property Insurance Premium	0	1,328,670	1,328,670	0	904,027	904,027	0	424,643	424,643
4	925XXX	Injuries and Damages	22,574	3,445,703	3,468,277	22,417	2,344,456	2,366,873	157	1,101,247	1,101,404
4	926XXX	Employee Pensions and Benefits	0	928,498	928,498	0	631,750	631,750	0	296,748	296,748
4	927000	Franchise Requirements	3,927	0	3,927	0	0	0	3,927	0	3,927
1	928000	Regulatory Commission Expenses	3,104,362	3,054,507	6,158,869	2,216,549	2,004,673	4,221,222	887,813	1,049,834	1,937,647
4	930000	Miscellaneous General Expenses	137,516	3,554,498	3,692,014	90,538	2,418,480	2,509,018	46,978	1,136,018	1,182,996
4	931000	Rents	9,593	1,019,449	1,029,042	5,393	693,633	699,026	4,200	325,816	330,016
4	935000	Maintenance of General Plant	972,167	9,698,460	10,670,627	559,076	6,598,832	7,157,908	413,091	3,099,628	3,512,719
TOTAL ADMIN & GEN OPERATING EXP			4,883,111	67,979,615	72,862,726	3,329,565	46,179,716	49,509,281	1,553,546	21,799,899	23,353,445

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended January 31, 2016	
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	1,708,596	15,383,902	17,092,498	1,259,226	10,467,207	11,726,433	449,370	4,916,695	5,366,065
E-AMTX		Amortization Expense-General Plant - 303000	0	430,389	430,389	0	292,653	292,653	0	137,736	137,736
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,042,764	12,801,705	13,844,469	1,027,281	8,710,280	9,737,561	15,483	4,091,425	4,106,908
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	27,046	27,046	0	18,402	18,402	0	8,644	8,644
99	407229	Idaho Earnings Test Amortization	(2,867,569)	0	(2,867,569)	0	0	0	(2,867,569)	0	(2,867,569)
99	407468	Project Compass Deferral - ID	(2,674,360)	0	(2,674,360)	0	0	0	(2,674,360)	0	(2,674,360)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(2,790,569)	28,643,042	25,852,473	2,286,507	19,488,542	21,775,049	(5,077,076)	9,154,500	4,077,424
		TOTAL ADMIN & GENERAL EXPENSES	2,092,542	96,622,657	98,715,199	5,616,072	65,668,258	71,284,330	(3,523,530)	30,954,399	27,430,869
		TOTAL EXPENSES BEFORE FIT	162,372,997	626,740,565	789,113,562	119,426,717	413,691,620	533,118,337	42,946,280	213,048,945	255,995,225
		NET OPERATING INCOME (LOSS) BEFORE FIT			215,782,057			141,177,957			74,604,100
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(9,772,114)			(6,674,270)			(3,097,844)
E-FIT		DEFERRED FEDERAL INCOME TAX			65,597,848			42,992,545			22,605,303
E-FIT		AMORTIZED ITC - NOXON			(197,514)			(129,628)			(67,886)
		ELECTRIC NET OPERATING INCOME (LOSS)			160,153,837			104,989,310			55,164,527

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.536%	34.464%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.891%	33.109%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
For Twelve Months Ended January 31, 2016
Ending Balance Basis

Report ID:
E-456-12E

AVISTA UTILITIES

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

ALLOCATION RATIOS:

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

ALLOCATION RATIOS:

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

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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE	E-903-12E
For Twelve Months Ended January 31, 2016	
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	1,170,374	7,781,770	8,952,144	749,230	5,099,861	5,849,091	421,144	2,681,909	3,103,053
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 903	1,170,374	7,781,770	8,952,144	749,230	5,099,861	5,849,091	421,144	2,681,909	3,103,053

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.536%	34.464%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.886%	34.114%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended January 31, 2016	
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	363,461	516,087	879,548	250,837	338,223	589,060	112,624	177,864	290,488
99	908600	Public Purpose Tariff Rider Expense Offset	23,468,431	0	23,468,431	17,082,753	0	17,082,753	6,385,678	0	6,385,678
99	908610	Limited Income Tax Refund Program	215,544	0	215,544	215,544	0	215,544	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(608,584)	0	(608,584)	(505,242)	0	(505,242)	(103,342)	0	(103,342)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	23,438,852	516,087	23,954,939	17,043,892	338,223	17,382,115	6,394,960	177,864	6,572,824

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.536%	34.464%
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 January 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.05%	52.05%
2	Cost of Debt		5.245%	5.213%
	Total Weighted Cost		2.730%	2.713%
E-APL	Net Rate Base	2,140,974,530	1,412,369,733	728,604,797
	Interest Deduction for FIT Calculation	58,324,742	38,557,694	19,767,048
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 January 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,004,895,619	674,296,294	330,599,325
E-OPS	Less: Operating & Maintenance Expense	610,384,671	400,646,346	209,738,325
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	105,196,997	73,618,291	31,578,706
E-OTX	Less: Taxes Other than FIT	73,531,894	58,853,700	14,678,194
	Net Operating Income Before FIT	215,782,057	141,177,957	74,604,100
E-INT	Less: Interest Expense	58,324,742	38,557,694	19,767,048
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,516)	141,516
E-SCM	Plus: Schedule M Adjustments	(137,983,341)	(90,726,241)	(47,257,100)
	Taxable Net Operating Income	19,473,974	12,035,538	7,438,436
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	6,815,891	4,212,438	2,603,453
1	Production Tax Credit	(148,700)	(97,592)	(51,108)
1	Investment Tax Credit - Noxon *	(16,439,305)	(10,789,116)	(5,650,189)
	Total Net Federal Income Tax	(9,772,114)	(6,674,270)	(3,097,844)
E-DTE	Deferred FIT	65,597,848	42,992,545	22,605,303
1	411400 Amortized Investment Tax Credit - Noxon	(197,514)	(129,628)	(67,886)
	Total Net FIT/Deferred FIT	55,628,220	36,188,647	19,439,573

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 January 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	43,726,220	67,007,176	110,733,396	27,921,406	44,667,380	72,588,786	15,804,814	22,339,796	38,144,610
12	997001 Contributions In Aid of Construction	0	6,678,423	6,678,423	0	4,400,146	4,400,146	0	2,278,277	2,278,277
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(109,281)	0	(109,281)	0	0	0	(109,281)	0	(109,281)
4	997005 FAS106 Current Retiree Medical Accrual	0	2,102,274	2,102,274	0	1,430,387	1,430,387	0	671,887	671,887
99	997007 Idaho PCA	7,533,319	0	7,533,319	0	0	0	7,533,319	0	7,533,319
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(16,914)	(16,914)	0	(11,101)	(11,101)	0	(5,813)	(5,813)
4	997015 Airplane Lease Payments	0	555,955	555,955	0	378,272	378,272	0	177,683	177,683
12	997016 Redemption Expense Amortization	0	1,275,421	1,275,421	0	840,324	840,324	0	435,097	435,097
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	1,960,138	0	1,960,138	1,253,397	0	1,253,397	706,741	0	706,741
99	997019 CSS Temporary Service Fees	(17,829)	0	(17,829)	(3,240)	0	(3,240)	(14,589)	0	(14,589)
4	997020 FAS87 Current Pension Accrual	0	5,975,140	5,975,140	0	4,065,485	4,065,485	0	1,909,655	1,909,655
99	997021 Wartsilla Generators Amortization	140,395	0	140,395	140,395	0	140,395	0	0	0
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(6,893,487)	0	(6,893,487)	(6,516,642)	0	(6,516,642)	(376,845)	0	(376,845)
12	997032 Interest Rate Swaps	0	(6,402,099)	(6,402,099)	0	(4,218,087)	(4,218,087)	0	(2,184,012)	(2,184,012)
4	997033 BPA Residential Exchange	(636,857)	0	(636,857)	(703,439)	0	(703,439)	66,582	0	66,582
99	997034 Montana Hydro Settlement	1,037,312	0	1,037,312	676,628	0	676,628	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(277,254)	(277,254)	0	(181,962)	(181,962)	0	(95,292)	(95,292)
99	997043 Washington Deferred Power Costs	3,520,713	0	3,520,713	3,520,713	0	3,520,713	0	0	0
1	997044 Non-Monetary Power Costs	0	172,962	172,962	0	113,515	113,515	0	59,447	59,447
1	997045 Section 199 Manufacturing Deduction	0	(2,142,857)	(2,142,857)	0	(1,406,357)	(1,406,357)	0	(736,500)	(736,500)
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(2,262,607)	(2,262,607)	0	(1,490,741)	(1,490,741)	0	(771,866)	(771,866)
11	997049 Tax Depreciation	0	(219,092,842)	(219,092,842)	0	(141,974,353)	(141,974,353)	0	(77,118,489)	(77,118,489)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	144,467	0	144,467	0	0	0	144,467	0	144,467
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	47,547	47,547	0	32,351	32,351	0	15,196	15,196
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended January 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	580,226	732,344	30,975	303,860	334,835
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	263,194	0	263,194	557,346	0	557,346	(294,152)	0	(294,152)
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	1,133,333	0	1,133,333	1,133,333	0	1,133,333	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	6,590,642	6,590,642	0	4,270,802	4,270,802	0	2,319,840	2,319,840
4	997081 Deferred Compensation	0	(621,579)	(621,579)	0	(422,922)	(422,922)	0	(198,657)	(198,657)
4	997082 Meal Disallowances	0	510,682	510,682	0	347,468	347,468	0	163,214	163,214
4	997083 Paid Time Off	0	496,518	496,518	0	337,831	337,831	0	158,687	158,687
2	997084 Customer Uncollectibles	0	(445,375)	(445,375)	0	(291,881)	(291,881)	0	(153,494)	(153,494)
99	997088 Deferred O&M Colstrip & CS2	1,052,918	0	1,052,918	984,447	0	984,447	68,471	0	68,471
99	997089 CNC Transmission	0	0	0	0	0	0	0	0	0
99	997091 LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	997092 Smart Grid	1	0	1	1	0	1	0	0	0
99	997093 EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094 Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095 WA REC Deferral	(5,739,699)	0	(5,739,699)	(5,739,699)	0	(5,739,699)	0	0	0
1	997096 CDA Settlement Costs	0	32,721	32,721	0	21,475	21,475	0	11,246	11,246
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	(15,772)	0	(15,772)	3,422,474	0	3,422,474	(3,438,246)	0	(3,438,246)
1	997099 Kettle Falls Diesel Leak	0	(488,451)	(488,451)	0	(320,570)	(320,570)	0	(167,881)	(167,881)
99	997100 WA REC Amort	1,853,530	0	1,853,530	1,853,530	0	1,853,530	0	0	0
1	997101 Repairs 481 (a)	0	(48,481,130)	(48,481,130)	0	(31,818,166)	(31,818,166)	0	(16,662,964)	(16,662,964)
1	997102 Amort Idaho Earnings Test (254229)	2,873,636	0	2,873,636	0	0	0	2,873,636	0	2,873,636
99	997103 Def Project Compass	(2,618,644)	0	(2,618,644)	0	0	0	(2,618,644)	0	(2,618,644)
99	997104 Spokane River TDG	(1,015,714)	0	(1,015,714)	(556,590)	0	(556,590)	(459,124)	0	(459,124)
1	997106 Investment Tax Credit	0	(890,792)	(890,792)	0	(584,627)	(584,627)	0	(306,165)	(306,165)
TOTAL SCHEDULE M ADJUSTMENTS		54,443,370	(188,792,353)	(137,983,341)	30,508,864	(121,235,105)	(90,726,241)	20,300,148	(67,557,248)	(47,257,100)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.536%	34.464%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	11	Book Depreciation	100.000%	64.801%	35.199%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.886%	34.114%
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 January 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

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

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended January 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended January 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,733,334	8,733,334	0	5,731,687	5,731,687	0	3,001,647	3,001,647
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	1,241,975	1,241,975	0	815,108	815,108	0	426,867	426,867
1	182381	CDA Settlement Past Storage	0	33,558,417	33,558,417	0	22,024,389	22,024,389	0	11,534,028	11,534,028
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	16,875,894	17,029,073	153,179	11,230,040	11,383,219	0	5,645,854	5,645,854
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,095,952	39,418,204	44,514,156	4,997,333	26,820,146	31,817,479	98,619	12,598,058	12,696,677
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,034,615	4,034,615	0	2,745,152	2,745,152	0	1,289,463	1,289,463
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	68,505,185	68,505,185	0	46,610,928	46,610,928	0	21,894,257	21,894,257
		TOTAL INTANGIBLE PLANT	5,851,835	218,416,842	224,268,677	5,753,216	146,199,552	151,952,768	98,619	72,217,290	72,315,909
		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	131,488,476	131,488,476	0	86,295,887	86,295,887	0	45,192,589	45,192,589
1	312000	Boiler Plant	0	173,858,868	173,858,868	0	114,103,575	114,103,575	0	59,755,293	59,755,293
1	313000	Generators	0	6,770	6,770	0	4,443	4,443	0	2,327	2,327
1	314000	Turbogenerator Units	0	54,537,222	54,537,222	0	35,792,779	35,792,779	0	18,744,443	18,744,443
1	315000	Accessory Electric Equipment	0	27,022,717	27,022,717	0	17,735,009	17,735,009	0	9,287,708	9,287,708
1	316000	Miscellaneous Power Plant Equipment	0	17,162,660	17,162,660	0	11,263,854	11,263,854	0	5,898,806	5,898,806
		TOTAL STEAM PRODUCTION PLANT	0	407,654,885	407,654,885	0	267,543,901	267,543,901	0	140,110,984	140,110,984
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,937,232	59,937,232	0	39,336,805	39,336,805	0	20,600,427	20,600,427
1	331XXX	Structures & Improvements	0	62,515,085	62,515,085	0	41,028,650	41,028,650	0	21,486,435	21,486,435
1	332XXX	Reservoirs, Dams, & Waterways	0	153,791,906	153,791,906	0	100,933,628	100,933,628	0	52,858,278	52,858,278
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	498,864,950	498,864,950	0	327,405,066	327,405,066	0	171,459,884	171,459,884
		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	16,793,384	16,793,384	0	11,021,498	11,021,498	0	5,771,886	5,771,886
1	342000	Fuel Holders, Producers, & Accessories	0	21,377,996	21,377,996	0	14,030,379	14,030,379	0	7,347,617	7,347,617
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	208,087,654	208,087,654	0	136,567,927	136,567,927	0	71,519,727	71,519,727
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	20,747,522	20,747,522	0	13,616,599	13,616,599	0	7,130,923	7,130,923
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	1,806,287	1,806,287	0	1,185,466	1,185,466	0	620,821	620,821
		TOTAL OTHER PRODUCTION PLANT	0	293,810,360	293,810,360	0	192,827,739	192,827,739	0	100,982,621	100,982,621
		TOTAL PRODUCTION PLANT	0	1,200,330,195	1,200,330,195	0	787,776,706	787,776,706	0	412,553,489	412,553,489

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended January 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	21,944,870	21,944,870	0	14,402,418	14,402,418	0	7,542,452	7,542,452
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	20,848,722	20,848,722	0	13,683,016	13,683,016	0	7,165,706	7,165,706
1	353000	Station Equipment	0	242,866,484	242,866,484	0	159,393,273	159,393,273	0	83,473,211	83,473,211
1	354000	Towers & Fixtures	0	17,172,627	17,172,627	0	11,270,395	11,270,395	0	5,902,232	5,902,232
1	355000	Poles & Fixtures	0	198,556,005	198,556,005	0	130,312,306	130,312,306	0	68,243,699	68,243,699
1	356000	Overhead Conductors & Devices	0	131,655,025	131,655,025	0	86,405,193	86,405,193	0	45,249,832	45,249,832
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	640,339,887	640,339,887	0	420,255,067	420,255,067	0	220,084,820	220,084,820
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	20,389,315	0	20,389,315	13,893,794	0	13,893,794	6,495,521	0	6,495,521
3	362000	Station Equipment	123,161,680	2,085,820	125,247,500	79,535,214	1,395,226	80,930,440	43,626,466	690,594	44,317,060
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	339,476,167	0	339,476,167	215,407,470	0	215,407,470	124,068,697	0	124,068,697
99	365000	Overhead Conductors & Devices	214,437,411	0	214,437,411	133,895,912	0	133,895,912	80,541,499	0	80,541,499
99	366000	Underground Conduit	99,105,662	0	99,105,662	63,124,654	0	63,124,654	35,981,008	0	35,981,008
99	367000	Underground Conductors & Devices	174,467,445	0	174,467,445	112,872,386	0	112,872,386	61,595,059	0	61,595,059
99	368000	Line Transformers	234,804,368	0	234,804,368	160,281,816	0	160,281,816	74,522,552	0	74,522,552
99	369XXX	Services	151,649,461	0	151,649,461	99,161,265	0	99,161,265	52,488,196	0	52,488,196
99	370000	Meters	49,595,669	0	49,595,669	27,152,378	0	27,152,378	22,443,291	0	22,443,291
99	373XXX	Street Light & Signal Systems	50,168,611	0	50,168,611	33,038,561	0	33,038,561	17,130,050	0	17,130,050
		TOTAL DISTRIBUTION PLANT	1,467,447,720	2,085,820	1,469,533,540	944,946,974	1,395,226	946,342,200	522,500,746	690,594	523,191,340
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,418,128	7,569,866	8,987,994	712,702	5,150,537	5,863,239	705,426	2,419,329	3,124,755
4	390XXX	Structures & Improvements	13,384,673	77,464,567	90,849,240	6,589,079	52,706,891	59,295,970	6,795,594	24,757,676	31,553,270
4	391XXX	Office Furniture & Equipment	3,487,904	52,265,001	55,752,905	3,406,469	35,561,107	38,967,576	81,435	16,703,894	16,785,329
4	392XXX	Transportation Equipment	25,581,137	14,037,221	39,618,358	18,476,930	9,550,925	28,027,855	7,104,207	4,486,296	11,590,503
4	393000	Stores Equipment	258,152	2,984,931	3,243,083	116,999	2,030,947	2,147,946	141,153	953,984	1,095,137
4	394000	Tools, Shop & Garage Equipment	1,959,005	10,963,809	12,922,814	928,516	7,459,776	8,388,292	1,030,489	3,504,033	4,534,522
4	394100	Electric Charging Stations	0	51,020	51,020	0	34,714	34,714	0	16,306	16,306
4	395000	Laboratory Equipment	253,392	619,441	872,833	218,672	421,468	640,140	34,720	197,973	232,693
4	396XXX	Power Operated Equipment	26,082,960	9,050,485	35,133,445	15,845,077	6,157,950	22,003,027	10,237,883	2,892,535	13,130,418
4	397XXX	Communications Equipment	20,914,281	74,588,420	95,502,701	12,461,656	50,749,961	63,211,617	8,452,625	23,838,459	32,291,084
4	398000	Miscellaneous Equipment	6,212	395,792	402,004	3,913	269,297	273,210	2,299	126,495	128,794
		TOTAL GENERAL PLANT	93,345,844	249,990,553	343,336,397	58,760,013	170,093,573	228,853,586	34,585,831	79,896,980	114,482,811
		TOTAL PLANT IN SERVICE	1,566,645,399	2,311,163,297	3,877,808,696	1,009,460,203	1,525,720,124	2,535,180,327	557,185,196	785,443,173	1,342,628,369

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended January 31, 2016		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(289,738,889)	(289,738,889)	0	(190,155,633)	(190,155,633)	0	(99,583,256)	(99,583,256)
E-ADEP		Hydro Production Plant	0	(139,942,624)	(139,942,624)	0	(91,844,344)	(91,844,344)	0	(48,098,280)	(48,098,280)
E-ADEP		Other Production Plant	0	(103,615,350)	(103,615,350)	0	(68,002,754)	(68,002,754)	0	(35,612,596)	(35,612,596)
E-ADEP		Transmission Plant	0	(202,503,561)	(202,503,561)	0	(132,903,087)	(132,903,087)	0	(69,600,474)	(69,600,474)
E-ADEP		Distribution Plant	(464,315,270)	(36,903)	(464,352,173)	(285,871,893)	(24,685)	(285,896,578)	(178,443,377)	(12,218)	(178,455,595)
E-ADEP		General Plant	(33,218,654)	(82,373,865)	(115,592,519)	(20,779,789)	(56,047,178)	(76,826,967)	(12,438,865)	(26,326,687)	(38,765,552)
TOTAL ACCUMULATED DEPRECIATION			(497,533,924)	(818,211,192)	(1,315,745,116)	(306,651,682)	(538,977,681)	(845,629,363)	(190,882,242)	(279,233,511)	(470,115,753)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(10,452,467)	(10,452,467)	0	(6,859,954)	(6,859,954)	0	(3,592,513)	(3,592,513)
E-AAMT		Distribution-Franchises/Misc Intangibles	(178,361)	0	(178,361)	(178,361)	0	(178,361)	0	0	0
E-AAMT		General Plant - 303000	0	(1,032,236)	(1,032,236)	0	(700,856)	(700,856)	0	(331,380)	(331,380)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,717,751)	(24,786,840)	(27,504,591)	(2,671,188)	(16,864,966)	(19,536,154)	(46,563)	(7,921,874)	(7,968,437)
E-AAMT		General Plant - 390200, 396200	(120,778)	(248,324)	(369,102)	(117,217)	(168,960)	(286,177)	(3,561)	(79,364)	(82,925)
TOTAL ACCUMULATED AMORTIZATION			(3,016,890)	(36,519,867)	(39,536,757)	(2,966,766)	(24,594,736)	(27,561,502)	(50,124)	(11,925,131)	(11,975,255)
TOTAL ACCUMULATED DEPR/AMORT			(500,550,814)	(854,731,059)	(1,355,281,873)	(309,618,448)	(563,572,417)	(873,190,865)	(190,932,366)	(291,158,642)	(482,091,008)
NET ELECTRIC UTILITY PLANT before DFIT			1,066,094,585	1,456,432,238	2,522,526,823	699,841,755	962,147,707	1,661,989,462	366,252,830	494,284,531	860,537,361
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	(138,779)	(138,779)	0	(91,081)	(91,081)	0	(47,698)	(47,698)
12		ADFIT - Electric Plant In Service (282900)	0	(448,677,375)	(448,677,375)	0	(295,615,575)	(295,615,575)	0	(153,061,800)	(153,061,800)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(48,151,436)	(48,151,436)	0	(32,762,237)	(32,762,237)	0	(15,389,199)	(15,389,199)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(389,722)	(389,722)	0	(265,167)	(265,167)	0	(124,555)	(124,555)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(11,745,446)	(11,745,446)	0	(7,708,536)	(7,708,536)	0	(4,036,910)	(4,036,910)
1		ADFIT - CDA Settlement Costs (283333)	0	381,993	381,993	0	250,702	250,702	0	131,291	131,291
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,251,709)	(3,251,709)	0	(2,142,421)	(2,142,421)	0	(1,109,288)	(1,109,288)
TOTAL ACCUMULATED DFIT			0	(511,972,474)	(511,972,474)	0	(338,334,315)	(338,334,315)	0	(173,638,159)	(173,638,159)
NET ELECTRIC UTILITY PLANT			1,066,094,585	944,459,764	2,010,554,349	699,841,755	623,813,392	1,323,655,147	366,252,830	320,646,372	686,899,202

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.891%	33.109%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.886%	34.114%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended January 31, 2016
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	#####	944,459,764	2,010,554,349	699,841,755	623,813,392	1,323,655,147	366,252,830	320,646,372	686,899,202
	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	(565,069)	0	(565,069)	565,069	0	565,069
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)	(2,880,613)	0	(2,880,613)	(923,187)	0	(923,187)	(1,957,426)	0	(1,957,426)
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)	7,595,473	0	7,595,473	4,853,771	0	4,853,771	2,741,702	0	2,741,702
99	ADFIT - Kettle Falls Disallowed (190420)	158,748	0	158,748	158,748	0	158,748	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)	1,439,771	0	1,439,771	0	0	0	1,439,771	0	1,439,771
99	ADFIT - Boulder Park Disallowed (190040)	406,080	0	406,080	0	0	0	406,080	0	406,080
99	Investment in WNP3 Exchange Power (124900, 124930)	8,778,884	0	8,778,884	8,778,884	0	8,778,884	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,577,743)	0	(1,577,743)	(1,577,743)	0	(1,577,743)	0	0	0
99	CDA Lake Settlement - WA (182382)	735,238	0	735,238	735,238	0	735,238	0	0	0
99	CDA Lake Settlement - ID (186382)	144,550	0	144,550	0	0	0	144,550	0	144,550
99	ADFIT - CDA Lake Settlement - Direct (283382)	(307,927)	0	(307,927)	(257,334)	0	(257,334)	(50,593)	0	(50,593)
99	CDA CDR Fund - Direct (182324)	53,481	0	53,481	53,481	0	53,481	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	379,592	0	379,592	352,541	0	352,541	27,051	0	27,051
99	ADFIT - Spokane River Relicensing (283322)	(132,833)	0	(132,833)	(123,370)	0	(123,370)	(9,463)	0	(9,463)
99	Spokane River PM&Es (182323)	349,841	0	349,841	223,861	0	223,861	125,980	0	125,980
99	ADFIT - Spokane River PM&Es (283323)	(122,468)	0	(122,468)	(78,375)	0	(78,375)	(44,093)	0	(44,093)
99	Montana Riverbed Settlement (186360)	860,658	0	860,658	620,202	0	620,202	240,456	0	240,456
99	ADFIT - Montana Riverbed Settlement (283365)	(301,710)	0	(301,710)	(217,551)	0	(217,551)	(84,159)	0	(84,159)
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)	(2,031,466)	0	(2,031,466)	(507,706)	0	(507,706)	(1,523,760)	0	(1,523,760)
99	Customer Deposits (235199)	(1,580,366)	0	(1,580,366)	(1,580,366)	0	(1,580,366)	0	0	0
C-WKC	Working Capital	82,905,287	42,878,878	125,784,165	82,905,287	0	82,905,287	0	42,878,878	42,878,878
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	87,541,303	42,878,878	130,420,181	88,714,586	0	88,714,586	(1,173,283)	42,878,878	41,705,595
	NET RATE BASE	#####	987,338,642	2,140,974,530	788,556,341	623,813,392	1,412,369,733	365,079,547	363,525,250	728,604,797

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 January 31, 2016	
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		
Electric Production															
1	Steam (ED-AN)	7,817,705				7,817,705	7,817,705		5,130,760	5,130,760		2,686,945	2,686,945		
1	Hydro (ED-AN)	8,863,252				8,863,252	8,863,252		5,816,952	5,816,952		3,046,300	3,046,300		
1	Other (ED-AN)	9,396,756				9,396,756	9,396,756		6,167,091	6,167,091		3,229,665	3,229,665		
Total Electric Production		26,077,713				26,077,713	26,077,713		17,114,803	17,114,803		8,962,910	8,962,910		
Electric Transmission															
1	ED-AN	11,091,690				11,091,690	11,091,690		7,279,476	7,279,476		3,812,214	3,812,214		
Total Electric Transmissio		11,091,690				11,091,690	11,091,690		7,279,476	7,279,476		3,812,214	3,812,214		
Electric Distribution															
3	ED-AN	36,233					36,233		24,237	24,237		11,996	11,996		
	ED-ID	15,339,962				15,339,962					15,339,962		15,339,962		
	ED-WA	25,607,903				25,607,903		25,607,903		25,607,903					
Total Electric Distribution		40,984,098				40,947,865	36,233	40,984,098	25,607,903	24,237	25,632,140	15,339,962	11,996	15,351,958	
Gas Underground Storage															
	GD-AN	627,532		627,532											
	GD-OR	119,470			119,470										
Total Gas Underground St		747,002		627,532	119,470										
Gas Distribution															
	GD-AN	64,600		64,600											
	GD-ID	4,600,853		4,600,853											
	GD-WA	9,111,993		9,111,993											
	GD-OR	6,026,984			6,026,984										
Total Gas Distribution		19,804,430		13,777,446	6,026,984										
General Plant															
4	ED-AN	2,796,900		2,796,900			2,796,900		1,903,011	1,903,011		893,889	893,889		
	ED-ID	190,649				190,649					190,649		190,649		
	ED-WA	1,117,269				1,117,269		1,117,269		1,117,269					
7,4	CD-AA	16,880,673		3,369,045	1,471,319		12,040,309			8,192,226		3,848,083	3,848,083		
9,4	CD-AN	696,575		546,693	149,882		546,693		371,970	371,970		174,723	174,723		
9	CD-ID	329,652		258,721	70,931		258,721				258,721		258,721		
9	CD-WA	180,876		141,957	38,919		141,957		141,957		141,957				
8	GD-AA	265,294		184,735	80,559										
	GD-AN	39,595		39,595											
	GD-ID	46,357		46,357											
	GD-WA	215,311		215,311											
	GD-OR	208,081			208,081										
Total General Plant		22,967,232		17,092,498	4,114,775	1,759,959	1,708,596	15,383,902	17,092,498	1,259,226	10,467,207	11,726,433	449,370	4,916,695	5,366,065
Total Depreciation Expens		121,672,165		95,245,999	18,519,753	7,906,413	42,656,461	52,589,538	95,245,999	26,867,129	34,885,723	61,752,852	15,789,332	17,703,815	33,493,147

Allocation Ratios:														
Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho								

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended January 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended January 31, 2016	
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	918,400	918,400		918,400	918,400		602,746	602,746		315,654	315,654			
1	Misc Intangible Plt (30300)	ED-AN	240,099	240,099		240,099	240,099		157,577	157,577		82,522	82,522			
Total Production/Transmission			1,158,499	1,158,499		1,158,499	1,158,499		760,323	760,323		398,176	398,176			
Distribution																
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153						
	Misc Intangible Plt (30300)	ED-WA	2,844	2,844		2,844	2,844		2,844	2,844						
Total Distribution			26,997	26,997		26,997	26,997		26,997	26,997						
General Plant - 303000																
7,4		CD-AA	592,707	422,754	118,293	51,660			287,642	287,642		135,112	135,112			
9,1		CD-AN	9,729	7,635	2,094			7,635	5,011	5,011		2,624	2,624			
		GD-ID	6,326		6,326											
		GD-WA	24,862		24,862											
		GD-OR	9,350			9,350										
Total General Plant - 303000			642,974	430,389	151,575	61,010		430,389	430,389		292,653	292,653	137,736	137,736		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	17,301,019	12,340,125	3,452,937	1,507,957		12,340,125	12,340,125		8,396,221	8,396,221	3,943,904	3,943,904		
9,4		CD-AN	9,161	7,190	1,971			7,190	4,892	4,892		2,298	2,298			
9,4		CD-ID	13,679	10,736	2,943		10,736	10,736			10,736		10,736			
4		ED-AN	454,390	454,390			454,390	454,390	309,167	309,167		145,223	145,223			
		ED-ID	4,747	4,747			4,747	4,747			4,747		4,747			
		ED-WA	1,027,281	1,027,281			1,027,281	1,027,281	1,027,281	1,027,281						
8		GD-AA	395,621		275,487	120,134										
		GD-AN	0		0											
		GD-OR	0			0										
Total Miscellaneous IT Intangible Plt - 3031XX			19,205,898	13,844,469	3,733,338	1,628,091		1,042,764	12,801,705	13,844,469	1,027,281	8,710,280	9,737,561	15,483	4,091,425	4,106,908
Gas Underground Storage																
		GD-AN	228		228											
Total Gas Underground Storage			228		228											
General Plant - 390200, 396200																
7,4		CD-AA	27,006	19,262	5,390	2,354		19,262	13,106	13,106		6,156	6,156			
4		ED-AN	7,784	7,784			7,784	7,784	5,296	5,296		2,488	2,488			
		GD-OR	0			0										
Total General Plant - 390200, 396200			34,790	27,046	5,390	2,354		27,046	27,046	18,402	18,402	8,644	8,644			
Total Amortization Expense			21,069,386	15,487,400	3,890,531	1,691,455		1,069,761	14,417,639	15,487,400	1,054,278	9,781,658	10,835,936	15,483	4,635,981	4,651,464

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended January 31, 2016	
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)	(289,738,889)	(289,738,889)			(289,738,889)	(289,738,889)		(190,155,633)	(190,155,633)		(99,583,256)	(99,583,256)	
1	Hydro (ED-AN)	(139,942,624)	(139,942,624)			(139,942,624)	(139,942,624)		(91,844,344)	(91,844,344)		(48,098,280)	(48,098,280)	
1	Other (ED-AN)	(103,615,350)	(103,615,350)			(103,615,350)	(103,615,350)		(68,002,754)	(68,002,754)		(35,612,596)	(35,612,596)	
Total Electric Production		(533,296,863)	(533,296,863)			(533,296,863)	(533,296,863)		(350,002,731)	(350,002,731)		(183,294,132)	(183,294,132)	
Electric Transmission														
1	ED-AN	(202,503,561)	(202,503,561)			(202,503,561)	(202,503,561)		(132,903,087)	(132,903,087)		(69,600,474)	(69,600,474)	
Total Electric Transmissic		(202,503,561)	(202,503,561)			(202,503,561)	(202,503,561)		(132,903,087)	(132,903,087)		(69,600,474)	(69,600,474)	
Electric Distribution														
3	ED-AN	(36,903)	(36,903)				(36,903)		(24,685)	(24,685)		(12,218)	(12,218)	
	ED-ID	(178,443,377)	(178,443,377)			(178,443,377)	(178,443,377)				(178,443,377)		(178,443,377)	
	ED-WA	(285,871,893)	(285,871,893)			(285,871,893)	(285,871,893)	(285,871,893)			(285,871,893)			
Total Electric Distribution		(464,352,173)	(464,352,173)			(464,315,270)	(36,903)	(464,352,173)	(285,871,893)	(24,685)	(285,896,578)	(178,443,377)	(12,218)	(178,455,595)
Gas Underground Storage														
	GD-AN	(14,150,459)		(14,150,459)										
	GD-OR	(757,977)					(757,977)							
Total Gas Underground S		(14,908,436)		(14,150,459)			(757,977)							
Gas Distribution														
	GD-AN	(1,578,531)		(1,578,531)										
	GD-ID	(63,979,899)		(63,979,899)										
	GD-WA	(125,127,572)		(125,127,572)										
	GD-OR	(97,867,167)					(97,867,167)							
Total Gas Distribution		(288,553,169)		(190,686,002)			(97,867,167)							
General Plant														
4	ED-AN	(41,574,422)	(41,574,422)			(41,574,422)	(41,574,422)		(28,287,237)	(28,287,237)		(13,287,185)	(13,287,185)	
	ED-ID	(8,096,417)	(8,096,417)			(8,096,417)	(8,096,417)				(8,096,417)		(8,096,417)	
	ED-WA	(18,517,730)	(18,517,730)			(18,517,730)	(18,517,730)	(18,517,730)			(18,517,730)			
7,4	CD-AA	(45,388,224)	(32,373,604)	(9,058,582)	(3,956,038)		(32,373,604)	(32,373,604)		(22,027,000)	(22,027,000)	(10,346,604)	(10,346,604)	
9,4	CD-AN	(10,735,878)	(8,425,839)	(2,310,039)			(8,425,839)	(8,425,839)		(5,732,941)	(5,732,941)	(2,692,898)	(2,692,898)	
9	CD-ID	(5,532,979)	(4,342,448)	(1,190,531)		(4,342,448)	(4,342,448)				(4,342,448)		(4,342,448)	
9	CD-WA	(2,882,228)	(2,262,059)	(620,169)		(2,262,059)	(2,262,059)	(2,262,059)			(2,262,059)			
8	GD-AA	(1,940,683)		(1,351,375)	(589,308)									
	GD-AN	(2,206,975)		(2,206,975)										
	GD-ID	(1,419,429)		(1,419,429)										
	GD-WA	(5,148,493)		(5,148,493)										
	GD-OR	(4,347,281)			(4,347,281)									
Total General Plant		(147,790,739)	(115,592,519)	(23,305,593)	(8,892,627)	(33,218,654)	(82,373,865)	(115,592,519)	(20,779,789)	(56,047,178)	(76,826,967)	(12,438,865)	(26,326,687)	(38,765,552)
Total Accumulated Depr		(1,651,404,941)	(1,315,745,116)	(228,142,054)	(107,517,771)	(497,533,924)	(818,211,192)	(1,315,745,116)	(306,651,682)	(538,977,681)	(845,629,363)	(190,882,242)	(279,233,511)	(470,115,753)

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended January 31, 2016	
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	(9,299,487)	(9,299,487)			(9,299,487)	(9,299,487)		(6,103,253)	(6,103,253)		(3,196,234)	(3,196,234)		
1	Misc Intangible Plt (3030 ED-AN)	(1,152,980)	(1,152,980)			(1,152,980)	(1,152,980)		(756,701)	(756,701)		(396,279)	(396,279)		
Total Production/Transmission		(10,452,467)	(10,452,467)			(10,452,467)	(10,452,467)		(6,859,954)	(6,859,954)		(3,592,513)	(3,592,513)		
Distribution															
	Franchises (302000) ED-WA	(147,248)	(147,248)			(147,248)	(147,248)		(147,248)	(147,248)					
	Misc Intangible Plt (3030 ED-WA)	(31,113)	(31,113)			(31,113)	(31,113)		(31,113)	(31,113)					
Total Distribution		(178,361)	(178,361)			(178,361)	(178,361)		(178,361)	(178,361)					
General Plant - 303000															
7,4	CD-AA	(1,361,248)	(970,924)	(271,678)	(118,646)	(970,924)	(970,924)		(660,617)	(660,617)		(310,307)	(310,307)		
9,1	CD-AN	(78,122)	(61,312)	(16,810)		(61,312)	(61,312)		(40,239)	(40,239)		(21,073)	(21,073)		
	GD-ID	(57,751)		(57,751)											
	GD-WA	(143,638)		(143,638)											
	GD-OR	(74,503)			(74,503)										
Total General Plant - 303000		(1,715,262)	(1,032,236)	(489,877)	(193,149)		(1,032,236)	(1,032,236)		(700,856)	(700,856)		(331,380)	(331,380)	
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(33,605,383)	(23,969,375)	(6,706,963)	(2,929,045)	(23,969,375)	(23,969,375)		(16,308,763)	(16,308,763)		(7,660,612)	(7,660,612)		
9,4	CD-AN	(26,189)	(20,554)	(5,635)		(20,554)	(20,554)		(13,985)	(13,985)		(6,569)	(6,569)		
9	CD-ID	(35,908)	(28,182)	(7,726)		(28,182)	(28,182)					(28,182)	(28,182)		
4	ED-AN	(796,911)	(796,911)			(796,911)	(796,911)		(542,218)	(542,218)		(254,693)	(254,693)		
	ED-ID	(18,381)	(18,381)			(18,381)	(18,381)					(18,381)	(18,381)		
	ED-WA	(2,671,188)	(2,671,188)			(2,671,188)	(2,671,188)		(2,671,188)	(2,671,188)					
8	GD-AA	(961,226)		(669,340)	(291,886)										
	GD-AN	0		0											
	GD-OR	0			0										
Total Misc IT Intangible Plant - 3031XX		(38,115,186)	(27,504,591)	(7,389,664)	(3,220,931)		(2,717,751)	(24,786,840)	(27,504,591)	(2,671,188)	(16,864,966)	(19,536,154)	(46,563)	(7,921,874)	(7,968,437)
Gas Underground Storage															
	GD-AN	(240,106)		(240,106)											
Total Gas Underground Storage		(240,106)		(240,106)											
General Plant - 390200, 396200															
7,4	CD-AA	(246,115)	(175,545)	(49,119)	(21,451)		(175,545)	(175,545)		(119,441)	(119,441)		(56,104)	(56,104)	
9	CD-ID	(4,537)	(3,561)	(976)		(3,561)	(3,561)					(3,561)	(3,561)		
9	CD-WA	(8,332)	(6,539)	(1,793)		(6,539)	(6,539)		(6,539)	(6,539)					
4	ED-AN	(72,779)	(72,779)			(72,779)	(72,779)		(49,519)	(49,519)		(23,260)	(23,260)		
	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		(444,304)	(369,102)	(53,751)	(21,451)		(120,778)	(248,324)	(369,102)	(117,217)	(168,960)	(286,177)	(3,561)	(79,364)	(82,925)
Total Accumulated Amortization		(51,145,686)	(39,536,757)	(8,173,398)	(3,435,531)		(3,016,890)	(36,519,867)	(39,536,757)	(2,966,766)	(24,594,736)	(27,561,502)	(50,124)	(11,925,131)	(11,975,255)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2016	
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	0
99	GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	10,253,205	0	0	7,313,201	7,313,201	0	0	2,046,335	2,046,335	0	893,669	893,669
9	CD-WA / ID / AN	1,625,996	699,092	343,147	233,891	1,276,130	191,664	94,078	64,124	349,866	0	0	0
	TOTAL ACCOUNT	13,603,573	712,703	705,426	7,569,866	8,987,995	668,828	94,078	2,110,459	2,873,365	848,544	893,669	1,742,213
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,702,243	1,052,423	2,164,230	4,485,590	7,702,243	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,242,688	0	0	0	0	2,242,688	0	0	2,242,688	0	0	0
99	GD-OR / AS	3,605,776	0	0	0	0	0	0	0	0	3,605,776	0	3,605,776
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	91,766,503	0	0	65,453,376	65,453,376	0	0	18,314,759	18,314,759	0	7,998,368	7,998,368
9	CD-WA / ID / AN	22,544,525	5,536,655	4,631,364	7,525,600	17,693,619	1,517,937	1,269,741	2,063,228	4,850,906	0	0	0
	TOTAL ACCOUNT	127,861,735	6,589,078	6,795,594	77,464,566	90,849,238	3,760,625	1,269,741	20,377,987	25,408,353	3,605,776	7,998,368	11,604,144
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	9,191,484	3,376,203	14,649	5,800,632	9,191,484	0	0	0	0	0	0	0
99	GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	627,683	0	0	0	0	0	0	437,081	437,081	0	190,602	190,602
7	CD-AA	65,037,965	0	0	46,388,979	46,388,979	0	0	12,980,277	12,980,277	0	5,668,709	5,668,709
9	CD-WA / ID / AN	219,719	30,266	66,785	75,391	172,442	8,298	18,310	20,669	47,277	0	0	0
	TOTAL ACCOUNT	75,083,501	3,406,469	81,434	52,265,002	55,752,905	8,298	18,310	13,444,677	13,471,285	0	5,859,311	5,859,311
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	34,646,996	16,756,230	6,192,954	11,697,812	34,646,996	0	0	0	0	0	0	0
99	GD-WA / ID / AN	10,778,106	0	0	0	0	6,937,912	2,253,505	1,586,689	10,778,106	0	0	0
99	GD-OR / AS	3,642,564	0	0	0	0	0	0	0	0	3,642,564	0	3,642,564
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	606,673	0	0	432,715	432,715	0	0	121,080	121,080	0	52,878	52,878
9	CD-WA / ID / AN	5,782,966	1,720,700	911,253	1,906,693	4,538,646	471,749	249,830	522,741	1,244,320	0	0	0
	TOTAL ACCOUNT	55,457,305	18,476,930	7,104,207	14,037,220	39,618,357	7,409,661	2,503,335	2,230,510	12,143,506	3,642,564	52,878	3,695,442

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0	
99	GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99	GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9	CD-WA / ID / AN	3,621,900	106,259	126,409	2,609,908	2,842,576	29,132	34,656	715,536	779,324	0	0	
	TOTAL ACCOUNT	4,163,904	116,998	141,154	2,984,930	3,243,082	113,403	34,656	715,536	863,595	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	0	965,091	0	
8	GD-AA	2,622,715	0	0	0	0	0	0	1,826,301	1,826,301	0	796,414	
7	CD-AA	11,617,698	0	0	8,286,439	8,286,439	0	0	2,318,660	2,318,660	0	1,012,599	
9	CD-WA / ID / AN	1,223,690	17,964	762,950	179,475	960,389	4,925	209,171	49,205	263,301	0	0	
	TOTAL ACCOUNT	22,786,388	928,516	1,030,489	10,963,809	12,922,814	1,962,016	571,309	4,556,145	7,089,470	965,091	1,809,013	2,774,104
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	51,020	0	0	51,020	51,020	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	51,020	0	0	51,020	51,020	0	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	0	50,178	0	
8	GD-AA	240,989	0	0	0	0	0	0	167,810	167,810	0	73,179	
7	CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0	31,000	
9	CD-WA / ID / AN	47,099	2,197	701	34,067	36,965	602	192	9,340	10,134	0	0	
	TOTAL ACCOUNT	1,416,364	218,672	34,719	619,440	872,831	15,842	5,162	368,172	389,176	50,178	104,179	154,357
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	33,541,121	15,590,726	9,926,294	8,024,101	33,541,121	0	0	0	0	0	0	
99	GD-WA / ID / AN	4,770,850	0	0	0	0	2,934,604	1,005,752	830,494	4,770,850	0	0	
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	528,479	0	0	376,943	376,943	0	0	105,474	105,474	0	46,062	
9	CD-WA / ID / AN	1,548,590	254,350	311,589	649,441	1,215,380	69,733	85,426	178,051	333,210	0	0	
	TOTAL ACCOUNT	40,432,874	15,845,076	10,237,883	9,050,485	35,133,444	3,004,337	1,091,178	1,114,019	5,209,534	43,834	46,062	89,896

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2016	
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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2016	
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	61,186,318	11,894,866	5,267,495	44,023,957	61,186,318	0	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	0
99	GD-OR / AS	1,224,148	0	0	0	0	0	0	0	0	1,224,148	0	1,224,148
8	GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514
7	CD-AA	35,755,071	0	0	25,502,662	25,502,662	0	0	7,135,997	7,135,997	0	3,116,412	3,116,412
9	CD-WA/ ID / AN	11,230,103	566,791	3,185,129	5,061,802	8,813,722	155,392	873,239	1,387,750	2,416,381	0	0	0
	TOTAL ACCOUNT	111,640,212	12,461,657	8,452,624	74,588,421	95,502,702	853,938	1,426,333	9,215,165	11,495,436	1,224,148	3,417,926	4,642,074
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	86,724	0	2,299	84,425	86,724	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	431,048	0	0	307,449	307,449	0	0	86,029	86,029	0	37,570	37,570
9	CD-WA/ ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	0
	TOTAL ACCOUNT	530,117	3,913	2,299	395,792	402,004	1,073	0	87,103	88,176	2,367	37,570	39,937
	TOTAL GENERAL PLANT	453,026,993	58,760,012	34,585,829	249,990,551	343,336,392	17,798,021	7,014,102	54,219,773	79,031,896	10,439,729	20,218,976	30,658,705

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended January 31, 2016
 Ending Balance Basis

Report ID:
C-IPL-12E

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	10,470,503	153,179	0	10,317,324	10,470,503	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	990,760	0	0	0	0	0	0	0	0	990,760	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,981,671	0	0	6,406,267	6,406,267	0	0	1,792,562	1,792,562	0	782,842	
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0	0	
		TOTAL ACCOUNT	22,439,191	153,179	0	16,875,894	17,029,073	1,022,594	779,605	1,834,317	3,636,516	990,760	782,842	1,773,602
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	8,007,138	4,997,333	23,524	2,986,281	8,007,138	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	1,168,972	1,168,972	0	509,766	
7		CD-AA	51,026,124	0	0	36,394,893	36,394,893	0	0	10,183,794	10,183,794	0	4,447,437	
9		CD-WA / ID / AN	142,865	0	75,095	37,030	112,125	0	20,588	10,152	30,740	0	0	
		TOTAL ACCOUNT	60,854,865	4,997,333	98,619	39,418,204	44,514,156	0	20,588	11,362,918	11,383,506	0	4,957,203	4,957,203
	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	5,656,584	0	0	4,034,615	4,034,615	0	0	1,128,941	1,128,941	0	493,028	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,656,584	0	0	4,034,615	4,034,615	0	0	1,128,941	1,128,941	0	493,028	493,028
	303115	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	96,045,180	0	0	68,505,185	68,505,185	0	0	19,168,697	19,168,697	0	8,371,298	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	96,045,180	0	0	68,505,185	68,505,185	0	0	19,168,697	19,168,697	0	8,371,298	8,371,298
		TOTAL	184,995,820	5,150,512	98,619	128,833,898	134,083,029	1,022,594	800,193	33,494,873	35,317,660	990,760	14,604,371	15,595,131

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended January 31, 2016	
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	(66,815,813)	(47,657,047)	(13,335,100)	(5,823,666)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(629,931)	(494,389)	(135,542)	0
7	283750	CD-AA	(546,395)	(389,722)	(109,049)	(47,624)
		Total	<u>(67,992,139)</u>	<u>(48,541,158)</u>	<u>(13,579,691)</u>	<u>(5,871,290)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended January 31, 2016
 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				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			2,678,181	2,678,181					2,678,181
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			1,629	1,629					1,629
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			(451)	(451)					(451)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			0	0					0
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	104,936,371	52,710,165		157,646,536	82,905,287	42,878,878	22,031,084	9,831,287	
TOTAL		104,936,371	52,710,165	2,679,359	160,325,895	82,905,287	42,878,878	22,031,084	9,831,287	2,679,359

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