

RESULTS OF OPERATIONS
ELECTRIC RATE OF RETURN
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-ROR-12A

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)		102,371,439	54,228,020
	Adjustments			
	Adjusted Net Operating Income (Loss)		102,371,439	54,228,020
E-APL	Electric Net Rate Base		1,338,900,979	679,343,056
	RATE OF RETURN		7.759%	7.982%

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.

2016 MAY 11 AM 9:44
 STATE OF IDAHO
 UTILITIES BOARD

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-ALL-12A

Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input Production/Transmission Ratio	01-01-2015 thru 12-31-2015	100.000%	65.630%	34.370%
2	Input Number of Customers - AMA Percent	01-01-2015 thru 12-31-2015	373,614 100.000%	245,401 65.683%	128,213 34.317%
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	22,258,114 27,675,297 49,933,411 100.000%	14,179,208 19,974,239 34,153,447 68.398%	8,078,906 7,701,058 15,779,964 31.602%
	Direct O & M 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 Percentage		20,284,715 100.000%	14,797,354 72.948%	5,487,361 27.052%
	Number of Customers Percentage		374,962 100.000%	246,435 65.723%	128,527 34.277%
	Net Direct Plant Percentage		951,044,253 100.000%	619,058,713 65.093%	331,985,540 34.907%
4	Total Percentages Percent		400.000% 100.000%	272.161% 68.040%	127.839% 31.960%

AVISTA UTILITIES

Report ID:
E-ALL-12A

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended December 31, 2015
Average of Monthly Averages Basis

Basis	Ref	Description	Based on Data from:			
			01-01-2014 thru 12-31-2014			
			System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894	71,329,474	60,416,061	7,188,338	3,725,075
		Direct O & M Accts 901 - 935	41,851,885	32,202,921	6,220,526	3,428,438
		Direct O & M Accts 901 - 905 Utility 9 Only	5,113,972	3,569,949	1,544,023	0
		Adjustments	0	0	0	0
		Total	118,295,331	96,188,931	14,952,887	7,153,513
		Percentage	100.001%	81.314%	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	99.999%	52.891%	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
 Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:			
			System	Washington	Idaho	
			01-01-2014 thru 12-31-2014			
	Input	Elec/Gas North 4-Factor	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	601,722	370,194	231,528	0
		Percentage	100.000%	61.522%	38.478%	0.000%
		Net Direct Plant	2,563,811,758	2,178,697,585	385,114,173	0
		Percentage	100.000%	84.979%	15.021%	0.000%
9		Total Percentages	400.000%	314.975%	85.025%	0.000%
		Average (CD AN/ID/WA)	100.000%	78.743%	21.257%	0.000%
			12-01-2014 thru 12-31-2015			
10	E-PLT	Net Electric Distribution Plant - AMA	953,092,430	621,474,155	331,618,275	
		Percent	100.000%	65.206%	34.794%	
			01-01-2015 thru 12-31-2015			
11		Book Depreciation	94,667,828	61,314,627	33,353,201	
		Percent	100.000%	64.768%	35.232%	

AVISTA UTILITIES

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
			12-01-2014 thru 12-31-2015			
12		Net Electric Plant (before DFIT) - AMA Percent		2,419,440,884 100.000%	1,589,485,452 65.696%	829,955,432 34.304%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2014 thru 12-31-2015	209,434,487 100.000%	139,951,864 66.824%	69,482,623 33.176%
14		Net Allocated Schedule M's - AMA Percent	01-01-2015 thru 12-31-2015	-177,328,877 100.000%	-113,748,704 64.146%	-63,580,173 35.854%
99		Input Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-OPS-12A

***** 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	48,987	1,607,329	998,233	25,659	1,024,892
1	456XXX	Other Electric Revenues	5,003,637	106,149,522	111,153,159	4,952,236	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
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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	48,167,097	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	2,846,110	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	5,794,731	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	796,480	796,480
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	99,308,238	278	64,913,293	64,913,571	0	33,994,667	33,994,667

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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	80,993,289	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	164,948,708	5,736,033	87,550,855	93,286,838
		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	367,632	399,678
1	571000	Underground Lines	3,046	6,841	9,887	0	4,490	4,490	3,046	2,351	5,397
1	572000	Service Miscellaneous	17,496	90,407	107,903	17,475	59,334	76,809	21	31,073	31,094
1	573000	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

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-OPS-12A

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	405930	Colstrip 3 AFUDC Reallocation Adj	0	0	0	(141,516)	0	(141,516)	141,516	0	141,516
99	406100	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	407312	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
1	407320	Amortization of Lancaster Generation	1,246,667	0	1,246,667	1,246,667	0	1,246,667	0	0	0
99	407322	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407326	Amortization of Spokane River Relicence	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	0	0	0	0	0	0	0	0	0
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	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0	0
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	884,086	0	884,086	580,226	0	580,226	303,860	0	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	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
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 EXPEN:	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
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total		
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	1,329,069	2,783,160	4,112,229	983,660	1,865,190	2,848,850	345,408	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	484,375	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	56,611	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	284,047	0	284,047
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			26,988,321	8,901,529	35,889,850	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
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended December 31, 2015
Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	356,243	356,243	0	233,991	233,991	0	122,252	122,252
2	902000	Meter Reading Expenses	2,898,933	183,688	3,082,621	2,598,834	120,652	2,719,486	300,099	63,036	363,135
E-903	903XXX	Customer Records & Collection Expenses	1,180,375	7,615,135	8,795,510	752,267	5,001,849	5,754,116	428,108	2,613,286	3,041,394
2	904000	Uncollectible Accounts	0	3,041,287	3,041,287	0	1,997,609	1,997,609	0	1,043,678	1,043,678
2	905000	Misc Customer Accounts	0	263,646	263,646	0	173,171	173,171	0	90,475	90,475
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,079,308	11,459,999	15,539,307	3,351,101	7,527,272	10,878,373	728,207	3,932,727	4,660,934
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	24,109,239	515,442	24,624,681	17,609,905	338,558	17,948,463	6,499,334	176,884	6,676,218
2	909000	Advertising	16,415	863,985	880,400	15,333	567,491	582,824	1,082	296,494	297,576
2	910000	Misc Customer Service & Info Exp	0	107,115	107,115	0	70,356	70,356	0	36,759	36,759
		TOTAL CUSTOMER SERVICE & INFO EXP	24,125,654	1,486,542	25,612,196	17,625,238	976,405	18,601,643	6,500,416	510,137	7,010,553
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	132,984	3,502,299	3,635,283	88,228	2,382,964	2,471,192	44,736	1,119,335	1,164,071
4	931000	Rents	9,583	1,007,991	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	5,591,644	6,155,208	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
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,704,365	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/NOIN-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	632,233,984	793,795,461	118,578,271	417,330,233	535,908,504	42,983,226	214,903,731	257,886,957
		NET OPERATING INCOME (LOSS) BEFORE FIT			212,344,602			138,735,467			73,609,135
E-FIT		FEDERAL INCOME TAX--Normal Accrual			11,302,431			6,958,817			4,343,614
E-FIT		DEFERRED FEDERAL INCOME TAX			44,638,240			29,533,536			15,104,704
E-FIT		AMORTIZED ITC - NOXON			(195,528)			(128,325)			(67,203)
		ELECTRIC NET OPERATING INCOME (LOSS)			156,599,459			102,371,439			54,228,020

ALLOCATION RATIOS:

E-ALL 1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL 2	Number of Customers - AMA	100.000%	65.683%	34.317%
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%

Report ID:
E-456-12A

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
For Twelve Months Ended December 31, 2015
Average of Monthly Averages 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%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

AMISTA UTILITIES

Report ID:
E-555-12A

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
1	555000/555100	Purchased Power	0	166,485,122	0	109,264,186	0	57,220,936	57,220,936
1	555030	Pwr Sup Exp - Clearwater Incremental	0	550	0	361	0	189	189
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	138,706	0	91,033	0	47,673	47,673
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,429,088	0	2,906,810	0	1,522,278	1,522,278
1	555710	Intercompany Purchase	0	1,634,541	0	1,072,749	0	561,792	561,792
TOTAL ACCOUNT 555			0	172,688,007	0	113,335,139	0	59,352,868	59,352,868

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-557-12A

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

Ref/Basis	Account	Description	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)	(1,846,709)	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
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

AMISTA UTILITIES

Report ID:
E-903-12A

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

Ref/Basis	Account	Description	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	5,001,849	5,754,116	428,108	2,613,286	3,041,394
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	5,001,849	5,754,116	428,108	2,613,286	3,041,394

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.683%	34.317%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.696%	34.304%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-908-12A

Ref/Basis	Account Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
		Direct	Allocated	Direct	Allocated	Direct	Allocated
			Total		Total		Total
2	908000 Customer Assistance Expense	356,978	515,442	872,420	585,995	109,541	176,884
99	908600 Public Purpose Tariff Rider Expense Offset	24,124,323	0	24,124,323	17,639,947	6,484,376	0
99	908610 Limited Income Tax Refund Program	215,544	0	215,544	0	0	0
99	908690 Unbilled Public Purpose Tariff Amortization	(587,606)	0	(587,606)	(493,023)	(94,583)	0
99	908990 DSM Amortization	0	0	0	0	0	0
	TOTAL ACCOUNT 908	24,109,239	515,442	24,624,681	17,948,463	6,499,334	176,884

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.683%	34.317%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

ELECTRIC INTEREST DEDUCTION FOR FIT
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-INT-12A

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			2,018,244,035	1,338,900,979
Interest Deduction for FIT Calculation			54,928,820	36,511,830
				679,343,056
				18,416,990

1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
ELECTRIC FEDERAL INCOME TAXES		E-FIT-12A
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		

Ref/Basis	Description	System	Washington	Idaho
E-OPS	Calculation of Taxable Operating Income:			
	Operating Revenue	1,006,140,063	674,643,971	331,496,092
E-OPS	Less: Operating & Maintenance Expense	617,386,549	405,239,659	212,146,890
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	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	138,735,467	73,609,135
E-INT	Less: Interest Expense	54,928,820	36,511,830	18,416,990
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,516)	141,516
E-SCM	Plus: Schedule M Adjustments	(124,682,254)	(82,193,476)	(42,488,778)
	Taxable Net Operating Income	32,733,528	20,171,677	12,561,851
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	11,456,735	7,060,087	4,396,648
1	Production Tax Credit	(154,304)	(101,270)	(53,034)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	11,302,431	6,958,817	4,343,614
E-DTE	Deferred FIT	44,638,240	29,533,536	15,104,704
1	411400 Amortized Investment Tax Credit - Noxon	(195,528)	(128,325)	(67,203)
	Total Net FIT/Deferred FIT	55,745,143	36,364,028	19,381,115

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
ELECTRIC SCHEDULE M ITEMS
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-SCM-12A

AVISTA UTILITIES

***** SYSTEM *****

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
997001	Contributions in Aid of Construction	0	6,335,598	6,335,598	0	4,162,234	4,162,234	0	2,173,364	2,173,364
997002	Injuries and Damages	0	(90)	(90)	0	(59)	(59)	0	(31)	(31)
997003	Salvage	0	0	0	0	0	0	0	0	0
997004	Boulder Park Write Off	(108,531)	0	(108,531)	0	0	0	(108,531)	0	(108,531)
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
997007	Idaho PCA	7,757,325	0	7,757,325	0	0	0	7,757,325	0	7,757,325
997008	Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
997009	Rathdrum Turbine Lease	0	(19,733)	(19,733)	0	(12,951)	(12,951)	0	(6,782)	(6,782)
997015	Airplane Lease Payments	0	540,384	540,384	0	367,677	367,677	0	172,707	172,707
997016	Redemption Expense Amortization	0	1,279,488	1,279,488	0	840,572	840,572	0	438,916	438,916
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
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
997019	CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
997020	FAS67 Current Pension Accrual	0	5,953,413	5,953,413	0	4,050,702	4,050,702	0	1,902,711	1,902,711
997021	Wartsilla Generators Amortization	153,156	0	153,156	153,156	0	153,156	0	0	0
997024	Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
997027	Uncollectibles	0	0	0	0	0	0	0	0	0
997028	ATO Funding Amortization	0	0	0	0	0	0	0	0	0
997029	FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
997031	Decoupling Mechanism	(4,768,510)	0	(4,768,510)	(4,768,510)	0	(4,768,510)	0	0	0
997032	Interest Rate Swaps	0	(6,420,615)	(6,420,615)	0	(4,218,087)	(4,218,087)	0	(2,202,528)	(2,202,528)
997033	BPA Residential Exchange	(1,230,833)	0	(1,230,833)	(1,117,130)	0	(1,117,130)	(113,703)	0	(113,703)
997034	Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
997041	Rathdrum Turbine Lease, Tax	0	(283,961)	(283,961)	0	(186,364)	(186,364)	0	(97,597)	(97,597)
997043	Washington Deferred Power Costs	3,278,862	0	3,278,862	3,278,862	0	3,278,862	0	0	0
997044	Non-Monetary Power Costs	0	138,706	138,706	0	91,033	91,033	0	47,673	47,673
997045	Section 199 Manufacturing Deduction	0	(2,500,000)	(2,500,000)	0	(1,640,750)	(1,640,750)	0	(859,250)	(859,250)
997046	Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
997047	Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
997048	AFUDC	0	0	0	0	0	0	0	0	0
997049	Tax Depreciation	0	(2,195,457)	(2,195,457)	0	(1,442,327)	(1,442,327)	0	(753,130)	(753,130)
997050	CS2 Levelized Return	0	(208,572,435)	(208,572,435)	0	(135,088,195)	(135,088,195)	0	(73,484,240)	(73,484,240)
997051	Wind Generation AFUDC - ID	216,701	0	216,701	0	0	0	216,701	0	216,701
997052	Noxon Spill	0	0	0	0	0	0	0	0	0
997053	Renewable Energy Cert Fees	0	45,938	45,938	0	0	0	0	0	0
997054	Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
997058	Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS
ELECTRIC SCHEDULE M ITEMS
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-SCM-12A

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	CDA Lake Settlement	183,093	884,086	1,067,179	152,118	580,226	732,344	30,975	303,860	334,835
99	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	Amortization - Unbilled Revenue Add-Ins	(25,744)	0	(25,744)	289,407	0	289,407	(315,151)	0	(315,151)
1	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	Noxon	0	0	0	0	0	0	0	0	0
1	Lancaster Deferral	1,246,667	0	1,246,667	1,246,667	0	1,246,667	0	0	0
1	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	Book Transportation Depreciation	0	6,296,653	6,296,653	0	4,078,216	4,078,216	0	2,218,437	2,218,437
4	Deferred Compensation	0	(560,908)	(560,908)	0	(381,642)	(381,642)	0	(179,266)	(179,266)
4	Meal Disallowances	0	500,603	500,603	0	340,610	340,610	0	159,993	159,993
4	Paid Time Off	0	211,948	211,948	0	144,209	144,209	0	67,739	67,739
2	Customer Uncollectibles	0	(257,017)	(257,017)	0	(168,816)	(168,816)	0	(88,201)	(88,201)
99	Deferred O&M Colstrip & CS2	981,015	0	981,015	973,692	0	973,692	7,323	0	7,323
99	CNC Transmission	0	0	0	0	0	0	0	0	0
99	LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	Smart Grid	1	0	1	1	0	1	0	0	0
99	EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	WA REC Deferral	(5,337,111)	0	(5,337,111)	(5,337,111)	0	(5,337,111)	0	0	0
1	CDA Settlement Costs	0	32,721	32,721	0	21,475	21,475	0	11,246	11,246
99	BPA Parallel Capacity	(450,623)	0	(450,623)	(287,084)	0	(287,084)	(163,539)	0	(163,539)
99	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	Kettle Falls Diesel Leak	0	(428,564)	(428,564)	0	(281,267)	(281,267)	0	(147,297)	(147,297)
99	WA REC Amort	1,963,342	0	1,963,342	1,963,342	0	1,963,342	0	0	0
1	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	Amort Idaho Earnings Test (254229)	(2,591,571)	0	(2,591,571)	0	0	0	(2,591,571)	0	(2,591,571)
99	Def Project Compass	(2,674,360)	0	(2,674,360)	0	0	0	(2,674,360)	0	(2,674,360)
99	Spokane River TDG	(1,049,682)	0	(1,049,682)	(580,789)	0	(580,789)	(468,893)	0	(468,893)
1	Investment Tax Credit	0	0	0	0	0	0	0	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	56,370,665	(177,328,877)	(124,682,254)	31,555,230	(113,748,706)	(82,193,476)	21,091,393	(63,580,171)	(42,488,778)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers - AMA	100.000%	65.683%	34.317%
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) - AMA	100.000%	65.696%	34.304%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-DTE-12A

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

Acct No	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
		Direct	Allocated	Direct	Allocated	Direct	Allocated	
14	410100	0	47,212,140	0	30,284,699	0	16,927,441	16,927,441
99	410100	1,552,955	0	1,552,955	0	0	0	0
99	410100	(1,119,946)	0	(1,119,946)	0	(1,119,946)	0	(1,119,946)
	410100	433,009	47,212,140	1,552,955	30,284,699	(1,119,946)	16,927,441	15,807,495
	Total		47,645,149		31,837,654			
14	411100	0	140,390	0	90,055	0	50,335	50,335
99	411100	(2,394,173)	0	(2,394,173)	0	0	0	0
99	411100	(753,126)	0	(753,126)	0	(753,126)	0	(753,126)
	411100	(3,147,299)	140,390	(2,394,173)	90,055	(753,126)	50,335	(702,791)
	Total		(3,006,909)		(2,304,118)			
	Total Deferred Federal Income Tax Expense	(2,714,290)	47,352,530	(841,218)	30,374,754	(1,873,072)	16,977,776	15,104,704

E-ALL 14 Net Allocated Schedule M's - AMA 100.000% 64.146% 35.854%

E-ALL 99 Not Allocated 0.000% 0.000% 0.000%

RESULTS OF OPERATIONS
ELECTRIC TAXES OTHER THAN FIT
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-OTX-12A

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	1,527,493	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%

AVISTA UTILITIES

Report ID:
E-PLT-12A
ELECTRIC UTILITY PLANT
For Twelve Months Ended December 31, 2015
Average of Monthly Averages Basis

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IPAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
PLANT IN SERVICE									
INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,850,000	0	5,808,255	0	3,041,745	3,041,745
1	182325	CDA Lake IPA Fund	0	2,000,000	0	1,312,600	0	687,400	687,400
1	182333	CDA Settlement Costs	0	1,261,062	0	827,635	0	433,427	433,427
1	182381	CDA Settlement Past Storage	0	34,074,134	0	22,362,854	0	11,711,280	11,711,280
1	302000	Franchises & Consents	602,704	44,049,218	602,704	28,909,502	0	15,139,716	15,139,716
1,4	303000	Misc Intangible Plant - (C-IPL)	153,179	16,794,517	153,179	11,328,554	0	5,619,142	5,619,142
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,253,874	97,293,489	5,168,689	66,198,490	85,185	31,094,999	31,180,184
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,602,329	0	2,451,025	0	1,151,304	1,151,304
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	0	0	0	0	0	0
		TOTAL INTANGIBLE PLANT	6,009,757	207,924,749	5,924,572	139,045,736	85,185	68,879,013	68,964,198
STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,172	0	2,348,354	0	1,229,818	1,229,818
1	311XXX	Structures & Improvements	0	130,200,337	0	85,450,481	0	44,749,856	44,749,856
1	312000	Boiler Plant	0	175,690,558	0	115,305,713	0	60,384,845	60,384,845
1	313000	Generators	0	6,770	0	4,443	0	2,327	2,327
1	314000	Turbogenerator Units	0	54,094,871	0	35,502,464	0	18,592,407	18,592,407
1	315000	Accessory Electric Equipment	0	27,024,870	0	17,736,422	0	9,288,448	9,288,448
1	316000	Miscellaneous Power Plant Equipment	0	17,057,608	0	11,194,908	0	5,862,700	5,862,700
		TOTAL STEAM PRODUCTION PLANT	0	407,653,186	0	267,542,785	0	140,110,401	140,110,401
HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,797,154	0	39,244,872	0	20,552,282	20,552,282
1	331XXX	Structures & Improvements	0	58,338,202	0	38,287,362	0	20,050,840	20,050,840
1	332XXX	Reservoirs, Dams, & Waterways	0	146,903,608	0	96,412,838	0	50,490,770	50,490,770
1	333000	Waterwheels, Turbines, & Generators	0	167,804,001	0	110,129,766	0	57,674,235	57,674,235
1	334000	Accessory Electric Equipment	0	41,514,474	0	27,245,949	0	14,268,525	14,268,525
1	335XXX	Miscellaneous Power Plant Equipment	0	9,396,805	0	6,167,123	0	3,229,682	3,229,682
1	336000	Roads, Railroads, & Bridges	0	2,679,534	0	1,758,578	0	920,956	920,956
		TOTAL HYDRAULIC PRODUCTION PLANT	0	486,433,778	0	319,246,488	0	167,187,290	167,187,290
OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	0	594,062	0	311,106	311,106
1	341000	Structures & Improvements	0	16,772,339	0	11,007,686	0	5,764,653	5,764,653
1	342000	Fuel Holders, Producers, & Accessories	0	21,335,018	0	14,002,172	0	7,332,846	7,332,846
1	343000	Prime Movers	0	23,909,470	0	15,691,785	0	8,217,685	8,217,685
1	344000	Generators	0	208,069,145	0	136,555,780	0	71,513,365	71,513,365
1	344010	Generators - Solar	0	149,670	0	98,228	0	51,442	51,442
1	345000	Accessory Electric Equipment	0	20,797,816	0	13,649,607	0	7,148,209	7,148,209
1	345010	Accessory Electric Equipment - Solar	0	33,209	0	21,795	0	11,414	11,414
1	346000	Miscellaneous Power Plant Equipment	0	1,570,756	0	1,030,887	0	539,869	539,869
		TOTAL OTHER PRODUCTION PLANT	0	293,542,591	0	192,652,002	0	100,890,589	100,890,589
		TOTAL PRODUCTION PLANT	0	1,187,629,555	0	779,441,215	0	408,188,280	408,188,280

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	0	20,866,020	0	13,694,369	0	7,171,651	7,171,651
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	20,585,623	0	13,510,344	0	7,075,279	7,075,279
1	353000	Station Equipment	0	235,356,989	0	154,464,792	0	80,892,197	80,892,197
1	354000	Towers & Fixtures	0	17,139,174	0	11,248,440	0	5,890,734	5,890,734
1	355000	Poles & Fixtures	0	183,756,415	0	120,599,335	0	63,157,080	63,157,080
1	356000	Overhead Conductors & Devices	0	127,098,682	0	83,414,865	0	43,683,817	43,683,817
1	357000	Underground Conduit	0	2,977,125	0	1,953,887	0	1,023,238	1,023,238
1	358000	Underground Conductors & Devices	0	2,333,989	0	1,531,797	0	802,192	802,192
1	359000	Roads & Trails	0	1,953,740	0	1,282,240	0	671,500	671,500
		TOTAL TRANSMISSION PLANT	0	612,067,757	0	401,700,069	0	210,367,688	210,367,688
DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	4,802,289	0	3,551,811	0	1,250,478	0	1,250,478
99	360400	Land Easements	2,480,155	0	478,864	0	2,001,291	0	2,001,291
99	361000	Structures & Improvements	19,518,610	0	13,274,752	0	6,243,858	0	6,243,858
3	362000	Station Equipment	123,136,474	1,674,751	76,801,813	1,122,368	44,336,661	552,383	44,889,044
99	363000	Energy Storage Equipment	1,744,842	0	1,744,842	0	0	0	0
99	364000	Poles, Towers, & Fixtures	318,125,859	0	202,112,886	0	116,012,873	0	116,012,873
99	365000	Overhead Conductors & Devices	204,988,960	0	128,921,435	0	76,067,525	0	76,067,525
99	366000	Underground Conduit	93,915,604	0	59,581,656	0	34,333,948	0	34,333,948
99	367000	Underground Conductors & Devices	164,917,142	0	105,786,684	0	59,130,458	0	59,130,458
99	368000	Line Transformers	224,959,057	0	152,343,609	0	72,615,448	0	72,615,448
99	369XXX	Services	146,036,715	0	94,299,329	0	51,737,386	0	51,737,386
99	370000	Meters	48,811,471	0	26,659,345	0	22,152,126	0	22,152,126
99	373XXX	Street Light & Signal Systems	42,228,631	0	26,372,845	0	15,855,786	0	15,855,786
		TOTAL DISTRIBUTION PLANT	1,395,667,809	1,674,751	893,929,871	1,122,368	501,737,938	552,383	502,290,321
GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,134,708	4,626,561	428,141	3,147,912	706,567	1,478,649	2,185,216
4	390XXX	Structures & Improvements	13,425,506	68,641,812	6,716,261	46,703,889	6,709,245	21,937,923	28,647,168
4	391XXX	Office Furniture & Equipment	3,383,903	48,560,855	3,299,174	33,040,806	84,729	15,520,049	15,604,778
4	392XXX	Transportation Equipment	22,913,046	13,439,416	16,669,816	9,144,179	6,243,230	4,295,237	10,538,467
4	393000	Stores Equipment	273,749	2,634,708	121,431	1,792,655	152,318	842,053	994,371
4	394000	Tools, Shop & Garage Equipment	2,055,367	9,545,404	992,310	6,494,693	1,063,057	3,050,711	4,113,768
4	394100	Electric Charging Stations	0	2,049	0	1,394	0	655	655
4	395000	Laboratory Equipment	272,786	762,321	227,773	518,683	45,013	243,638	288,651
4	396XXX	Power Operated Equipment	26,295,865	9,190,193	16,023,837	6,253,007	10,272,028	2,937,186	13,209,214
4	397XXX	Communications Equipment	19,848,812	71,867,891	11,984,247	48,898,913	7,864,565	22,968,978	30,833,543
4	398000	Miscellaneous Equipment	6,225	387,012	3,926	263,323	2,299	123,689	125,988
		TOTAL GENERAL PLANT	89,609,967	229,658,222	56,466,916	156,259,454	33,143,051	73,398,768	106,541,819
		TOTAL PLANT IN SERVICE	1,491,287,533	2,238,955,034	956,321,359	1,477,568,902	534,966,174	761,386,132	1,296,352,306

RESULTS OF OPERATIONS

AVISTA UTILITIES

Report ID:
E-PLT-12A

ELECTRIC UTILITY PLANT
For Twelve Months Ended December 31, 2015
Average of Monthly Averages Basis

*****SYSTEM***** WASHINGTON ***** DAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		ACCUMULATED DEPRECIATION									
E-ADEP		Steam Production Plant	0	(289,514,414)	(289,514,414)	0	(190,008,310)	(190,008,310)	0	(99,506,104)	(99,506,104)
E-ADEP		Hydro Production Plant	0	(134,772,883)	(134,772,883)	0	(88,451,443)	(88,451,443)	0	(46,321,440)	(46,321,440)
E-ADEP		Other Production Plant	0	(98,186,107)	(98,186,107)	0	(64,439,542)	(64,439,542)	0	(33,746,565)	(33,746,565)
E-ADEP		Transmission Plant	0	(197,982,054)	(197,982,054)	0	(129,935,622)	(129,935,622)	0	(68,046,432)	(68,046,432)
E-ADEP		Distribution Plant	(444,236,695)	(13,436)	(444,250,130)	(273,569,080)	(9,004)	(273,578,084)	(170,667,615)	(4,431)	(170,672,046)
E-ADEP		General Plant	(30,642,847)	(79,190,855)	(109,833,702)	(18,893,048)	(53,891,458)	(72,774,506)	(11,749,799)	(25,309,397)	(37,059,196)
		TOTAL ACCUMULATED DEPRECIATION	(474,879,542)	(799,659,748)	(1,274,539,290)	(292,462,128)	(626,725,379)	(919,187,507)	(182,417,414)	(272,934,369)	(455,351,783)
		ACCUMULATED AMORTIZATION									
E-AAMT		Production/Transmission-Franchises/Misc intangibles	0	(9,776,089)	(9,776,089)	0	(6,416,047)	(6,416,047)	0	(3,360,042)	(3,360,042)
E-AAMT		Distribution-Franchises/Misc intangibles	(162,613)	0	(162,613)	(162,613)	0	(162,613)	0	0	0
E-AAMT		General Plant - 303000	0	(783,180)	(783,180)	0	(531,501)	(531,501)	0	(251,679)	(251,679)
E-AAMT		Miscellaneous IT intangible Plant -3031XX	(2,283,731)	(22,904,376)	(25,188,107)	(2,248,195)	(15,584,138)	(17,832,333)	(35,536)	(7,320,238)	(7,355,774)
E-AAMT		General Plant - 390200, 396200	(120,812)	(231,580)	(352,392)	(117,239)	(157,567)	(274,806)	(3,573)	(74,013)	(77,586)
		TOTAL ACCUMULATED AMORTIZATION	(2,567,156)	(33,695,225)	(36,262,381)	(2,528,047)	(22,689,253)	(25,217,300)	(39,109)	(11,005,972)	(11,045,081)
		TOTAL ACCUMULATED DEPR/AMORT	(477,446,698)	(833,354,973)	(1,310,801,671)	(294,990,175)	(549,414,632)	(844,404,807)	(182,456,523)	(283,940,341)	(466,396,864)
		NET ELECTRIC UTILITY PLANT before DFIT	1,013,840,835	1,405,600,061	2,419,440,896	661,331,184	928,154,270	1,589,485,454	352,509,651	477,445,791	829,955,442
		ACCUMULATED DFIT									
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	(123,685)	(123,685)	0	(81,256)	(81,256)	0	(42,429)	(42,429)
1		ADFIT - Colstrip PCB (283200)	0	(180,624)	(180,624)	0	(118,544)	(118,544)	0	(62,080)	(62,080)
12		ADFIT - Electric Plant in Service (282900)	0	(402,730,626)	(402,730,626)	0	(264,577,912)	(264,577,912)	0	(138,152,714)	(138,152,714)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(48,010,608)	(48,010,608)	0	(32,666,418)	(32,666,418)	0	(15,344,190)	(15,344,190)
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	(11,925,947)	(11,925,947)	0	(7,826,999)	(7,826,999)	0	(4,098,948)	(4,098,948)
1		ADFIT - CDA Settlement Costs (283333)	0	375,313	375,313	0	246,318	246,318	0	128,995	128,995
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,479,343)	(3,479,343)	0	(2,285,789)	(2,285,789)	0	(1,193,554)	(1,193,554)
		TOTAL ACCUMULATED DFIT	0	(466,466,449)	(466,466,449)	0	(307,576,588)	(307,576,588)	0	(158,889,861)	(158,889,861)
		NET ELECTRIC UTILITY PLANT	1,013,840,835	939,133,612	1,952,974,447	661,331,184	620,577,682	1,281,908,866	352,509,651	318,555,930	671,065,581

ALLOCATION RATIOS:
E-ALL 1
E-ALL 3
E-ALL 4
E-ALL 12
E-ALL 99

Production/Transmission Ratio 100.000%
Direct Distribution Operating Expense 100.000%
Jurisdictional 4-Factor Ratio 100.000%
Net Electric Plant (before DFIT) - AMA 100.000%
Not Allocated 0.000%

55.630%
67.017%
68.040%
65.696%
0.000%

34.370%
32.983%
31.960%
34.304%
0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-APL-12A

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

Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	###	###	1,952,974,447	661,331,184	620,577,682	1,281,908,866	352,509,651	318,555,930	671,065,581
	OTHER ADJUSTMENTS	0	0	0	0	0	0	0	0	0
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	(853,090)	0	(853,090)	853,090	0	853,090
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)	(2,822,836)	0	(2,822,836)	(904,670)	0	(904,670)	(1,918,166)	0	(1,918,166)
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)	7,466,531	0	7,466,531	4,774,986	0	4,774,986	2,691,545	0	2,691,545
99	ADFIT - Kettle Falls Disallowed (190420)	191,433	0	191,433	191,433	0	191,433	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)	1,375,055	0	1,375,055	0	0	0	1,375,055	0	1,375,055
99	ADFIT - Boulder Park Disallowed (190040)	428,731	0	428,731	0	0	0	428,731	0	428,731
99	Investment in WNP3 Exchange Power (124900, 12493)	10,208,069	0	10,208,069	10,208,069	0	10,208,069	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,834,587)	0	(1,834,587)	(1,834,587)	0	(1,834,587)	0	0	0
99	CDA Lake Settlement - WA (182382)	823,973	0	823,973	823,973	0	823,973	0	0	0
99	CDA Lake Settlement - ID (186382)	162,618	0	162,618	0	0	0	162,618	0	162,618
99	ADFIT - CDA Lake Settlement - Direct (283382)	(345,309)	0	(345,309)	(288,392)	0	(288,392)	(56,917)	0	(56,917)
99	CDA CDR Fund - Direct (182324)	59,936	0	59,936	59,936	0	59,936	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	425,521	0	425,521	395,089	0	395,089	30,432	0	30,432
99	ADFIT - Spokane River Relicensing (283322)	(148,908)	0	(148,908)	(138,262)	0	(138,262)	(10,646)	0	(10,646)
99	Spokane River PM&Es (182323)	392,606	0	392,606	250,878	0	250,878	141,728	0	141,728
99	ADFIT - Spokane River PM&Es (283323)	(137,437)	0	(137,437)	(87,832)	0	(87,832)	(49,605)	0	(49,605)
99	Montana Riverbed Settlement (186360)	1,465,755	0	1,465,755	1,014,900	0	1,014,900	450,855	0	450,855
99	ADFIT - Montana Riverbed Settlement (283365)	(513,155)	0	(513,155)	(355,356)	0	(355,356)	(157,799)	0	(157,799)
99	Lancaster Generation (182312)	571,389	0	571,389	571,389	0	571,389	0	0	0
99	ADFIT - Lancaster Generation (283312)	(199,986)	0	(199,986)	(199,986)	0	(199,986)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	60,153	0	60,153	0	0	0	60,153	0	60,153
4	Customer Advances (252000)	(1,877,069)	(219)	(1,877,288)	(487,621)	(149)	(487,770)	(1,389,448)	(70)	(1,389,518)
99	Customer Deposits (235199)	(1,751,570)	0	(1,751,570)	(1,751,570)	0	(1,751,570)	0	0	0
C-WKC	Working Capital	49,739,701	8,919,722	58,659,423	49,739,701	0	49,739,701	0	8,919,722	8,919,722
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	56,350,085	8,919,503	65,269,588	56,992,262	(149)	56,992,113	(642,177)	8,919,652	8,277,475
	NET RATE BASE	###	###	2,018,244,035	718,323,446	620,577,533	1,338,900,979	351,867,474	327,475,582	679,343,056

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%

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
ELECTRIC DEPRECIATION EXPENSE		E-DEPX-12A
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		

Ref/Basis	System Total	Assigned or Allocated		Assigned or Allocated		ELECTRIC *****		WASHINGTON *****		IDAHO *****		
		to Electric	to Gas-North	to Gas-South	to Gas-South	Direct	Allocated	Direct	Allocated	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 Transmission	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	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	15,261,954	15,261,954	
Total Electric Distribution	40,699,645	40,699,645				40,666,652	40,699,645	25,404,698	25,404,698	10,882	15,272,836	
Gas Underground Storage												
GD-AN	621,734	621,734				621,734	621,734					
GD-OR	118,815	118,815			118,815	118,815	118,815					
Total Gas Underground St	740,549	740,549			118,815	740,549	740,549					
Gas Distribution												
GD-AN	64,599	64,599				64,599	64,599					
GD-ID	4,568,752	4,568,752				4,568,752	4,568,752					
GD-WA	9,049,726	9,049,726				9,049,726	9,049,726					
GD-OR	5,988,447	5,988,447			5,988,447	5,988,447	5,988,447					
Total Gas Distribution	19,671,524	13,683,077			5,988,447	19,671,524	13,683,077					
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	188,665	188,665	
ED-WA	1,114,294	1,114,294				1,114,294	1,114,294	1,114,294	1,114,294	176,431	176,431	
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	259,139	259,139	
9 CD-WA	180,696	142,287	38,409			142,287	142,287	142,287	142,287	142,287	142,287	
8 GD-AA	263,677	182,153	81,524			182,153	182,153	142,287	142,287	142,287	142,287	
GD-AN	39,936	39,936				39,936	39,936					
GD-ID	46,457	46,457				46,457	46,457					
GD-WA	215,553	215,553				215,553	215,553					
GD-OR	208,972	208,972			208,972	208,972	208,972					
Total General Plant	22,505,445	16,798,469	3,986,687	1,720,289		17,043,885	16,798,469	10,270,015	11,526,596	4,824,069	5,271,873	
Total Depreciation Expense	120,687,830	94,568,781	18,291,498	7,827,551		42,371,037	94,568,781	26,661,279	61,282,884	15,709,768	33,285,897	

Allocation Ratios:
Service -

Electric

Gas-North

Gas-South

Jurisdiction -

Washington

Idaho

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
ELECTRIC DEPRECIATION EXPENSE		E-DEPX-12A
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		

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	78.743%	21.257%	0.000%	4	Jurisdictional 4-Factor Ratio	68.040%	31.960%

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended December 31, 2015	
Average of Monthly Averages Basis	

Ref/Basis	System Total	Assigned or Allocated to Electric		Assigned or Allocated to Gas-North		Assigned or Allocated to Gas-South		***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
		Allocated to Electric	Assigned to Electric	Allocated to Gas-North	Assigned to Gas-North	Allocated to Gas-South	Assigned to Gas-South	Direct	Allocated	Direct	Allocated	Direct	Allocated
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 Pft (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				
Misc Intangible Pft (303000)	ED-WA	2,844	2,844					2,844	2,844				
Total Distribution		26,997	26,997					26,997	26,997				
General Plant - 303000													
7,4	CD-AA	592,068	423,607	116,939	51,522			423,607	423,607	288,222	288,222	135,385	135,385
9,1	CD-AN	9,729	7,661	2,068				7,661	7,661	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			431,268	431,268	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			12,251,177	12,251,177	8,335,701	8,335,701	3,915,476	3,915,476
9,4	CD-AN	9,180	7,213	1,947				7,213	7,213	4,908	4,908	2,305	2,305
9,4	CD-ID	13,023	10,255	2,768				10,255	10,255			10,255	10,255
4	ED-AN	432,060	432,060					432,060	432,060	293,974	293,974	138,086	138,086
	ED-ID	4,747	4,747					4,747	4,747			4,747	4,747
8	ED-WA	1,031,822	1,031,822	282,083	126,248			1,031,822	1,031,822				
	GD-AN	408,331		(29)									
	GD-OR	(3)		(3)									
Total Miscellaneous IT Intangible Pft - 3031X		19,022,369	13,737,274	3,668,784	1,616,311			1,046,824	12,690,450	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			19,455	19,455	13,237	13,237	6,218	6,218
4	ED-AN	4,891	4,891					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			24,346	24,346	16,565	16,565	7,781	7,781
Total Amortization Expense		20,880,703	15,378,338	3,823,671	1,678,694			1,073,821	14,304,517	1,058,819	9,704,691	15,002	4,599,826
Allocation Ratios:													
Service -													
7 Elec/Gas North/Oregon 4-Factor		71.547%	19.751%	18.702%	8.702%			1	Production/Transmission Ratio	65.630%	Washington	Idaho	34.370%
8 Gas North/Oregon 4-Factor		0.000%	69.062%	30.918%	0.000%			4	Jurisdictional 4-Factor Ratio	68.040%			31.960%
9 Elec/Gas North 4-Factor		78.743%	21.257%	0.000%	0.000%								

AVISTA UTILITIES

RESULTS OF OPERATIONS
ELECTRIC ACCUMULATED DEPRECIATION
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

Report ID:
E-ADEP-12A

Ref/Basis	System Total	Assigned or Allocated to Electric		Assigned or Allocated to Gas-North		Assigned or Allocated to Gas-South		***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****		
		Allocated to Electric	Assigned to Gas-North	Allocated to Gas-North	Assigned to Gas-South	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Total
Electric Production														
1	Steam (ED-AN)	(289,514,414)						(289,514,414)						(289,514,414)
1	Hydro (ED-AN)	(134,772,883)						(134,772,883)						(134,772,883)
1	Other (ED-AN)	(98,186,107)						(98,186,107)						(98,186,107)
	Total Electric Production	(522,473,404)						(522,473,404)						(522,473,404)
Electric Transmission														
1	ED-AN	(197,982,054)						(197,982,054)						(197,982,054)
	Total Electric Transmissi	(197,982,054)						(197,982,054)						(197,982,054)
Electric Distribution														
3	ED-AN	(13,435)						(13,435)						(13,435)
	ED-ID	(170,667,615)						(170,667,615)						(170,667,615)
	ED-WA	(273,569,080)						(273,569,080)						(273,569,080)
	Total Electric Distribution	(444,250,130)						(444,250,130)						(444,250,130)
Gas Underground Storage														
	GD-AN	(13,778,484)						(13,778,484)						(13,778,484)
	GD-OR	(687,608)						(687,608)						(687,608)
	Total Gas Underground S	(14,466,092)						(14,466,092)						(14,466,092)
Gas Distribution														
	GD-AN	(1,535,620)						(1,535,620)						(1,535,620)
	GD-ID	(61,386,382)						(61,386,382)						(61,386,382)
	GD-WA	(120,571,631)						(120,571,631)						(120,571,631)
	GD-OR	(94,732,255)						(94,732,255)						(94,732,255)
	Total Gas Distribution	(278,227,888)						(278,227,888)						(278,227,888)
General Plant														
4	ED-AN	(40,549,322)						(40,549,322)						(40,549,322)
	ED-ID	(7,468,277)						(7,468,277)						(7,468,277)
	ED-WA	(16,771,945)						(16,771,945)						(16,771,945)
7,4	CD-AA	(40,813,966)						(40,813,966)						(40,813,966)
9,4	CD-AN	(11,988,681)						(11,988,681)						(11,988,681)
9	CD-ID	(5,437,268)						(5,437,268)						(5,437,268)
9	CD-WA	(2,688,669)						(2,688,669)						(2,688,669)
8	GD-AA	(1,800,618)						(1,800,618)						(1,800,618)
	GD-AN	(1,900,705)						(1,900,705)						(1,900,705)
	GD-ID	(1,520,349)						(1,520,349)						(1,520,349)
	GD-WA	(4,567,015)						(4,567,015)						(4,567,015)
	GD-OR	(4,316,403)						(4,316,403)						(4,316,403)
	Total General Plant	(139,828,217)						(139,828,217)						(139,828,217)
Total Accumulated Depr														
		(1,597,227,785)						(1,597,227,785)						(1,597,227,785)
Allocation Ratios:														
7	Elec/Gas North/Oregon 4-Factor													
8	Gas North/Oregon 4-Factor													
9	Elec/Gas North 4-Factor													
		Electric	Gas-North	Gas-South	Electric	Production/Transmission Ratio	Direct Distribution Operating Expense	Jurisdiction -	Washington	Idaho				
		71.547%	19.751%	8.702%	71.547%	65.630%	67.017%	1	65.630%	34.370%				
		0.000%	69.082%	30.918%	0.000%	68.040%	3	68.040%	68.040%	32.963%				
		78.743%	21.267%	0.000%	78.743%		4			31.960%				

AVISTA UTILITIES

Report ID:
E-AMT-12A

RESULTS OF OPERATIONS
ELECTRIC ACCUMULATED AMORTIZATION
For Twelve Months Ended December 31, 2015
Average of Monthly Averages Basis

Ref/Basis	System Total	Assigned or Allocated		Total	***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
		to Electric	to Gas-North		to Gas-South	Direct	Allocated	Direct	Allocated	Direct
Production/Transmission										
1 Franchises (302000)	ED-AN	(8,763,753)	(8,763,753)	(8,763,753)	(8,763,753)	(8,763,753)	(5,751,651)	(5,751,651)	(3,012,102)	(3,012,102)
1 Misc Intangible PIt (3030)	ED-AN	(1,012,336)	(1,012,336)	(1,012,336)	(1,012,336)	(1,012,336)	(654,396)	(654,396)	(347,940)	(347,940)
Total Production/Transmission		(9,776,089)	(9,776,089)	(9,776,089)	(9,776,089)	(9,776,089)	(6,416,047)	(6,416,047)	(3,360,042)	(3,360,042)
Distribution										
Franchises (302000)	ED-WA	(133,159)	(133,159)	(133,159)	(133,159)	(133,159)	(133,159)	(133,159)		
Misc Intangible PIt (3030)	ED-WA	(29,454)	(29,454)	(29,454)	(29,454)	(29,454)	(29,454)	(29,454)		
Total Distribution		(162,613)	(162,613)	(162,613)	(162,613)	(162,613)	(162,613)	(162,613)		
General Plant - 303000										
7,4	CD-AA	(1,014,904)	(726,133)	(726,133)	(726,133)	(726,133)	(494,061)	(494,061)	(232,072)	(232,072)
9,1	CD-AN	(72,446)	(57,047)	(57,047)	(57,047)	(57,047)	(37,440)	(37,440)	(19,607)	(19,607)
	GD-ID	(53,211)	(53,211)							
	GD-WA	(129,135)	(129,135)							
	GD-OR	(68,533)	(68,533)							
Total General Plant - 303000		(1,338,229)	(763,180)	(763,180)	(763,180)	(763,180)	(531,501)	(531,501)	(251,679)	(251,679)
Miscellaneous IT Intangible Plant -3031XX										
7,4	CD-AA	(31,268,966)	(22,372,006)	(22,372,006)	(22,372,006)	(22,372,006)	(15,221,913)	(15,221,913)	(7,150,093)	(7,150,093)
9,4	CD-AN	(20,946)	(16,415)	(16,415)	(16,415)	(16,415)	(11,169)	(11,169)	(5,246)	(5,246)
9	CD-ID	(25,302)	(19,924)	(19,924)	(19,924)	(19,924)	(351,056)	(351,056)	(19,924)	(19,924)
4	ED-AN	(515,955)	(515,955)	(515,955)	(515,955)	(515,955)	(15,612)	(15,612)	(164,899)	(164,899)
	ED-ID	(15,612)	(15,612)	(15,612)	(15,612)	(15,612)	(2,248,195)	(2,248,195)	(15,612)	(15,612)
	ED-WA	(2,248,195)	(2,248,195)	(2,248,195)	(2,248,195)	(2,248,195)				
8	GD-AA	(1,633,110)	(1,128,165)	(504,925)						
	GD-AN	(11,047)	(11,047)							
	GD-OR	(1,180)	(1,180)							
Total Misc IT Intangible Plant - 3031XX		(35,740,212)	(25,188,107)	(25,188,107)	(25,188,107)	(25,188,107)	(15,564,138)	(15,564,138)	(7,320,238)	(7,320,238)
Gas Underground Storage										
	GD-AN	(239,973)	(239,973)							
Total Gas Underground Storage		(239,973)	(239,973)							
General Plant - 390200, 396200										
7,4	CD-AA	(230,509)	(164,922)	(164,922)	(164,922)	(164,922)	(112,213)	(112,213)	(62,709)	(62,709)
9	CD-ID	(4,537)	(3,573)	(3,573)	(3,573)	(3,573)	(6,561)	(6,561)	(3,573)	(3,573)
9	CD-WA	(6,332)	(6,561)	(6,561)	(6,561)	(6,561)	(45,354)	(45,354)	(21,304)	(21,304)
4	ED-AN	(66,658)	(66,658)	(66,658)	(66,658)	(66,658)	(110,678)	(110,678)		
	ED-WA	(110,678)	(110,678)	(110,678)	(110,678)	(110,678)				
	GD-WA	(1,863)	(1,863)							
Total General Plant - 390200, 396200		(422,577)	(352,392)	(352,392)	(352,392)	(352,392)	(157,567)	(157,567)	(74,013)	(74,013)
Total Accumulated Amortization		(47,679,693)	(36,262,381)	(36,262,381)	(36,262,381)	(36,262,381)	(22,689,253)	(22,689,253)	(11,005,972)	(11,005,972)
Allocation Ratios:										
Service -										
7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	Production/Transmission Ratio	65.630%	Washington	34.370%	Idaho
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	78.743%	21.257%	0.000%						

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
For Twelve Months Ended December 31, 2015
Average of Monthly Averages Basis

AVISTA UTILITIES
Electric Copy

Report ID:
C-GPL-12A

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-OR	Allocated	Total
					Total			Total			Total
389XXX		Land & Land Rights			398,664			0		0	0
99		ED-WA / ID / AN	13,611	362,279	22,774	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	477,164	0	477,164	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	849,479	0	849,479
8		GD-AA	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	4,369,118	0	0	1,206,123	0	0	0
9		CD-WA / ID / AN	414,531	344,288	234,668	111,898	92,936	63,346	0	531,400	531,400
		TOTAL ACCOUNT	428,142	706,567	5,761,269	589,062	92,936	1,269,469	849,479	531,400	1,380,879
390XXX		Structures & Improvements			7,249,011			0		0	0
99		ED-WA / ID / AN	1,159,845	2,164,206	3,924,960	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	2,239,014	0	2,239,014	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	3,535,681	0	3,535,681
8		GD-AA	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	57,200,081	0	0	15,790,443	0	0	0
9		CD-WA / ID / AN	5,556,417	4,545,040	7,516,772	1,499,888	1,226,879	2,029,063	0	6,957,037	6,957,037
		TOTAL ACCOUNT	6,716,262	6,709,246	82,067,321	3,738,902	1,226,879	17,819,506	3,535,681	6,957,037	10,492,718
391XXX		Office Furniture & Equipment			9,533,551			0		0	0
99		ED-WA / ID / AN	3,268,807	14,649	6,250,095	0	0	6,650	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	438,868	0	196,418	196,418
7		CD-AA	0	0	42,235,118	0	0	11,659,270	0	5,136,903	5,136,903
9		CD-WA / ID / AN	30,366	70,080	75,641	8,197	18,917	20,418	0	0	0
		TOTAL ACCOUNT	3,299,173	84,729	51,944,756	8,197	18,917	12,125,206	0	5,333,321	5,333,321
392XXX		Transportation Equipment			31,413,620			0		0	0
99		ED-WA / ID / AN	14,960,841	5,333,373	11,119,406	6,601,698	2,156,015	1,351,535	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	3,236,169	0	3,236,169
8		GD-AA	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	406,748	0	0	112,285	0	49,471	49,471
9		CD-WA / ID / AN	1,708,975	909,857	1,913,262	461,317	245,605	516,462	0	0	0
		TOTAL ACCOUNT	16,669,816	6,243,230	36,352,462	7,063,015	2,401,620	1,980,282	3,236,169	49,471	3,285,640

AVISTA UTILITIES
Electric Copy

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
Report ID:
C-GPL-12A
For Twelve Months Ended December 31, 2015
Average of Monthly Averages Basis

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	400,291	10,739	14,745	374,807	400,291	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	0	0	0	0	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	57,227	0	0	0	0	0	0	57,227	
8		GD-AA	0	0	0	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	0	0	0	
9		CD-WA / ID / AN	3,185,214	110,691	137,573	2,259,901	2,508,165	29,880	37,136	610,033	677,049	0	0	0	0	0	
		TOTAL ACCOUNT	3,727,003	121,430	152,318	2,634,708	2,908,456	114,151	37,136	610,033	761,320	57,227	0	0	0	0	57,227
394000		Tools, Shop, & Garage Equipment															
99		ED-WA / ID / AN	3,123,009	971,301	297,427	1,854,281	3,123,009	1,976,404	370,727	364,949	2,712,080	0	0	0	0	0	
99		GD-WA / ID / AN	2,712,080	0	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	984,179	0	0	0	0	0	0	0	0	984,179	0	0	0	984,179	
8		GD-AA	2,434,892	0	0	0	0	0	0	1,682,072	1,682,072	0	0	0	0	752,820	
7		CD-AA	10,472,822	0	0	7,492,990	7,492,990	0	0	2,068,487	2,068,487	0	0	0	0	911,345	
9		CD-WA / ID / AN	1,250,600	21,009	765,630	198,133	984,772	5,671	206,673	53,484	265,828	0	0	0	0	0	
		TOTAL ACCOUNT	20,977,562	992,310	1,063,057	9,545,404	11,600,771	1,982,075	577,400	4,168,992	6,728,467	984,179	1,664,165	0	0	0	2,648,344
394100		Electric Charging Stations															
99		ED-WA / ID / AN	2,049	0	0	2,049	2,049	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	0	0	0	
99		GD-OR / AS	0	0	0	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	0	0	0	
7		CD-AA	0	0	0	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	0	0	0	
		TOTAL ACCOUNT	2,049	0	0	2,049	2,049	0	0	0	0	0	0	0	0	0	0
395000		Laboratory Equipment															
99		ED-WA / ID / AN	724,513	224,381	43,930	456,202	724,513	28,660	9,347	143,480	181,487	0	0	0	0	0	
99		GD-WA / ID / AN	181,487	0	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	108,949	0	0	0	0	0	0	0	0	108,949	0	0	0	108,949	
8		GD-AA	243,150	0	0	0	0	0	0	167,973	167,973	0	0	0	0	75,177	
7		CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	0	0	0	30,950	
9		CD-WA / ID / AN	71,278	3,392	1,083	51,652	56,127	916	292	13,943	15,151	0	0	0	0	0	
		TOTAL ACCOUNT	1,685,040	227,773	45,013	762,320	1,035,106	29,576	9,639	395,643	434,858	108,949	106,127	0	0	0	215,076
395XXX		Power Operated Equipment															
99		ED-WA / ID / AN	33,803,966	15,766,743	9,872,028	8,165,195	33,803,966	2,788,124	877,449	830,494	4,497,067	0	0	0	0	0	
99		GD-WA / ID / AN	4,497,067	0	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	0	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	533,803	0	0	381,920	381,920	0	0	105,431	105,431	0	0	0	0	0	
9		CD-WA / ID / AN	1,651,136	257,094	400,000	643,077	1,300,171	69,399	107,975	173,591	350,965	0	0	0	0	0	
		TOTAL ACCOUNT	40,529,806	16,023,837	10,272,028	9,190,192	35,486,057	2,858,523	985,424	1,109,516	4,959,463	43,834	46,452	0	0	0	90,286

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

Report ID:
C-GPL-12A

AVISTA UTILITIES
 Electric Copy

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
		***** ELECTRIC *****												
		***** GAS NORTH *****												
		***** OREGON GAS *****												

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES
 Electric Copy

Report ID:
C-GPL-12A

Ref/Basis	Account Description	ELECTRIC		GAS NORTH		OREGON GAS	
		Direct-WA	Direct-ID	Direct-WA	Direct-ID	Direct-OR	Allocated
	397XXX Communication Equipment						
99	ED-WA / ID / AN	11,444,650	4,672,348	0	0	0	0
99	GD-WA / ID / AN	0	0	699,180	555,586	0	0
99	GD-OR / AS	0	0	0	0	1,230,568	0
8	GD-AA	0	0	0	0	0	1,230,568
7	CD-AA	0	0	0	0	0	0
9	CD-WA / ID / AN	539,596	3,192,216	0	0	685,937	306,995
	TOTAL ACCOUNT	11,984,246	7,864,564	844,838	1,417,287	1,230,568	3,052,449
	398000 Miscellaneous Equipment						
99	ED-WA / ID / AN	0	2,299	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	2,367	0
8	GD-AA	0	0	0	0	0	2,367
7	CD-AA	0	0	0	0	0	0
9	CD-WA / ID / AN	3,926	0	1,060	0	0	37,033
	TOTAL ACCOUNT	3,926	2,299	1,060	0	2,367	37,033
	TOTAL GENERAL PLANT	56,466,915	33,143,051	17,229,399	6,767,238	10,048,453	17,777,455
	TOTAL GENERAL PLANT	419,269,916	419,269,916	319,268,185	72,175,823	27,825,908	27,825,908

ALLOCATION RATIOS:

E-ALL 7	Elec/Gas North/Oregon 4-Factor	100.0000%	71.547%	19.751%	8.702%
E-ALL 8	Gas North/Oregon 4-Factor	100.0000%	0.000%	69.082%	30.918%
E-ALL 9	Elec/Gas North 4-Factor	100.0000%	78.743%	21.257%	0.000%
E-ALL 99	Not Allocated	0.0000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES
 Electric Copy

Report ID:
C-IPL-12A

Ref/Basis	Account	Description	ELECTRIC		GAS NORTH		OREGON GAS	
			Direct-WA	Direct-ID	Direct-WA	Direct-ID	Direct-OR	Allocated
			Total	Total	Total	Total	Total	Total
303000		Intangible Plant						
99		ED-WA / ID / AN	153,179	0	0	0	0	0
99		GD-WA / ID / AN	0	0	1,022,594	255,858	0	0
99		GD-OR / AS	0	0	0	0	449,592	0
8		GD-AA	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	6,354,100	1,754,089	0	772,826
		TOTAL ACCOUNT	153,179	0	1,022,594	255,858	449,592	772,826
								1,222,418
303100		Misc Intangible Plant—Mainframe Software						
99		ED-WA / ID / AN	5,168,689	23,524	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0
7		CD-AA	0	0	0	1,747,016	0	781,886
9		CD-WA / ID / AN	0	61,661	0	26,245,769	0	11,563,500
		TOTAL ACCOUNT	5,168,689	85,185	0	16,645	0	12,345,386
								28,019,459
303110		Misc Intangible Plant—PC Software						
99		ED-WA / ID / AN	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	11,046	0	0
99		GD-OR / AS	0	0	0	0	1,180	0
8		GD-AA	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	3,602,329	994,446	0	438,138
		TOTAL ACCOUNT	0	0	3,602,329	1,005,492	1,180	438,138
								439,318
303115		Misc Intangible Plant—PC Software						
99		ED-WA / ID / AN	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	0	0	0	0
								13,556,350
		TOTAL	5,321,868	85,185	1,022,594	272,503	450,772	14,007,122

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%	78.743%	21.257%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON ACCUMULATED DEFERRED FIT
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES

Electric Copy

Report ID:
C-DTX-12A

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(66,447,095)	(47,540,903)	(13,123,966)	(5,782,226)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(596,497)	(469,706)	(126,791)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	(67,589,986)	(48,401,538)	(13,358,675)	(5,829,773)

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%	78.743%	21.257%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				Total	***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Oregon		Washington	Idaho	Washington	Idaho	
1	151120 FUEL STOCK COAL-COLSTRIP			0	0						
1	151210 FUEL STOCK HOG FUEL-KFGS			0	0						
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			2,395,435	2,395,435						2,395,435
1	154300 PLANT MATERIALS & OPER SUP-CS2			0	0						
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP			27	27						27
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			732	732						732
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			192	192						192
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			0	0						0
99	163998 COMMON WORKING CAPITAL	62,049,884	10,415,528	72,465,412	142,930,824	49,739,701	8,919,722	12,310,183	1,495,806		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL										
	TOTAL	62,049,884	10,415,528	74,881,798	147,357,110	49,739,701	8,919,722	12,310,183	1,495,806		2,396,386

ALLOCATION RATIOS:

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