

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)		157,201,279	54,386,200
	Adjustments			
	Adjusted Net Operating Income (Loss)		102,815,079	54,386,200
E-APL	Electric Net Rate Base		2,081,394,109	695,695,000
	RATE OF RETURN		7.553%	7.818%

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.

RECEIVED
 FINANCIAL MANAGEMENT
 2016 MAY 11 AM 9:44
 STATE OF IDAHO
 UTIL. AND TAXES
 COMMISSION

AVISTA UTILITIES

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

Report ID:
E-ALL-12E

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2015 thru 12-31-2015	100.000%	65.630%	34.370%
2	Input	Number of Customers Percent	12-01-2015 thru 12-31-2015	374,962 100.000%	246,435 65.723%	128,527 34.277%
3	E-OPS	Direct Distribution Operating Expense Percent	01-01-2015 thru 12-31-2015	26,998,321 100.000%	18,093,437 67.017%	8,904,884 32.983%
	Input	Jurisdictional 4-Factor Ratio	01-01-2015 thru 12-31-2015	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 O & M 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%
		Direct Labor Accts 500 - 598		374,962	246,435	128,527
		Direct Labor Accts 901 - 935		100.000%	65.723%	34.277%
		Percentage		100.000%	65.093%	34.907%
		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

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended December 31, 2015

Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	System			
			Washington	Idaho	Gas North	Oregon Gas
Based on Data from: 01-01-2014 thru 12-31-2014						
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
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
E-ALL-12E

Based on Data from: 01-01-2014 thru 12-31-2014

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

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

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
Based on Data from: 01-01-2014 thru 12-31-2014					
	Input	Elec/Gas North 4-Factor	Total	Electric	Gas North
		Direct O & M Accts 500 - 894	67,621,722	60,416,061	7,205,661
		Direct O & M Accts 901 - 935	38,441,898	32,202,921	6,238,977
		Adjustments	0	0	0
		Total	106,063,620	92,618,982	13,444,638
		Percentage	100.000%	87.324%	12.676%
		Direct Labor Accts 500 - 894	61,766,029	49,821,911	11,944,118
		Direct Labor Accts 901 - 935	3,969,931	3,522,548	447,383
		Total	65,735,960	53,344,459	12,391,501
		Percentage	100.000%	81.150%	18.850%
		Number of Customers at	601,722	370,194	231,528
		Percentage	100.000%	61.522%	38.478%
		Net Direct Plant	2,563,811,758	2,178,697,585	385,114,173
		Percentage	100.000%	84.979%	15.021%
9		Total Percentages	400.000%	314.975%	85.025%
		Average (CD AN/IDWA)	100.000%	78.743%	21.257%
10	E-PLT	Net Electric Distribution Plant	1,003,576,438	659,833,144	343,743,294
		Percent	100.000%	65.748%	34.252%
11		Book Depreciation	94,667,828	61,314,627	33,353,201
		Percent	100.000%	64.768%	35.232%

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended December 31, 2015

Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	12-01-2015 thru 12-31-2015		1,663,790,171 65.918%	860,250,923 34.082%
13	E-PLT	Net Electric General Plant Percent	12-01-2015 thru 12-31-2015		228,158,939 100.000%	75,551,631 33.114%
14		Net Allocated Schedule M's Percent	01-01-2015 thru 12-31-2015		-177,328,877 100.000%	-63,577,848 35.853%
99	Input	Not Allocated			0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
E-OPS-12E

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****					
			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	282,414	0	282,414			
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	287,335	287,335	0	140,001	140,001			
1	454000	Rent from Electric Property	2,557,565	74,656	2,632,221	1,558,332	48,997	1,607,329	999,233	25,659	1,024,892			
1	456XXX	Other Electric Revenues	5,003,637	106,149,522	111,153,159	4,952,256	69,665,931	74,618,187	51,381	36,483,591	36,534,972			
		TOTAL OTHER OPERATING REVENUE	2,192,858	106,631,514	108,824,372	3,242,628	69,982,263	73,224,891	(1,049,770)	36,649,251	35,599,481			
		TOTAL ELECTRIC REVENUE	766,191,681	239,948,382	1,006,140,063	517,165,848	157,478,123	674,643,971	249,025,833	82,470,259	331,496,092			

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended December 31, 2015
Ending Balance Basis

AVISTA UTILITIES

Report ID:
E-OPS-12E

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****			Total
			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	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	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	1,786,948
1	505000	Electric Expense	0	1,228,906	1,228,906	0	806,531	806,531	0	422,375	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	1,019,781
1	507000	Rent	0	33,667	33,667	0	22,096	22,096	0	11,571	11,571	11,571
MAINTENANCE												
1	510000	Supervision & Engineering	0	613,157	613,157	0	402,415	402,415	0	210,742	210,742	210,742
1	511000	Structures	0	758,347	758,347	0	497,703	497,703	0	260,644	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	1,636,249
1	513000	Electric Plant	0	601,012	601,012	0	394,444	394,444	0	206,568	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	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	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	724,398
1	536000	Water for Power	0	1,300,900	1,300,900	0	853,781	853,781	0	447,119	447,119	447,119
1	537000	Hydraulic Expense	4,353,425	2,848,110	7,201,535	2,815,977	1,869,215	4,685,192	1,537,448	978,895	2,516,343	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	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	301,256
1	540000	Rent	0	1,374,529	1,374,529	0	902,103	902,103	0	472,426	472,426	472,426
1	540100	MT Trust Funds Land Settlement Rents	5,794,731	0	5,794,731	3,716,329	0	3,716,329	2,018,402	0	2,018,402	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	555,728
1	542000	Structures	0	326,758	326,758	0	214,451	214,451	0	112,307	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	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	915,368
1	545000	Miscellaneous Hydraulic Plant	0	696,377	696,377	0	457,032	457,032	0	239,345	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	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	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	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	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	158,583
1	550000	Rent	0	(33,315)	(33,315)	0	(21,865)	(21,865)	0	(11,450)	(11,450)	(11,450)
MAINTENANCE												
1	551000	Supervision & Engineering	0	625,187	625,187	0	410,310	410,310	0	214,877	214,877	214,877
1	552000	Structures	0	110,380	110,380	0	72,442	72,442	0	37,938	37,938	37,938
1	553000	Generating & Electric Equipment	278	2,317,312	2,317,590	278	1,520,852	1,521,130	0	796,460	796,460	796,460
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	453,413	453,413	0	297,575	297,575	0	155,838	155,838	155,838
		TOTAL OTHER POWER GENERATION EXP	278	98,907,960	98,908,238	278	64,913,293	64,913,571	0	33,994,667	33,994,667	33,994,667

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended December 31, 2015
Ending Balance Basis

AVISTA UTILITIES

Report ID:
E-OPS-12E

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
OTHER POWER SUPPLY EXPENSE:									
E-555	555XXX	Purchased Power	0	172,688,007	0	113,335,139	0	59,352,868	59,352,868
1	556000	System Control & Load Dispatching	0	1,049,171	0	688,571	0	360,600	360,600
E-557	557XXX	Other Expense	3,503,149	80,993,269	(2,232,884)	53,155,882	5,736,033	27,837,387	33,573,420
		TOTAL OTHER POWER SUPPLY EXPENSE	3,503,149	254,730,447	(2,232,884)	167,179,592	5,736,033	87,550,855	93,286,888
		TOTAL PRODUCTION OPERATING EXP	13,597,903	423,572,142	4,306,020	277,990,395	9,291,883	145,581,747	154,873,630
TRANSMISSION OPERATING EXPENSE:									
OPERATION									
1	560000	Supervision & Engineering	0	2,119,618	0	1,391,105	0	728,513	728,513
1	561000	Load Dispatching	0	2,554,257	0	1,676,359	0	877,898	877,898
1	562000	Station Expense	0	532,894	0	349,738	0	183,156	183,156
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	458,587	0	300,971	0	157,616	157,616
1	565XXX	Transmission of Electricity by Others	0	17,389,891	0	11,412,985	0	5,976,906	5,976,906
1	566000	Miscellaneous Transmission Expense	0	2,162,711	0	1,419,387	0	743,324	743,324
1	567000	Rent	0	153,599	0	100,807	0	52,792	52,792
MAINTENANCE									
1	568000	Supervision & Engineering	2,875	806,039	2,280	529,003	595	277,036	277,631
1	569000	Structures	8,319	729,433	2,122	478,727	6,197	250,706	256,903
1	570000	Station Equipment	18,826	1,339,663	18,045	879,221	781	460,442	461,223
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0
1	571000	Overhead Lines	19,745	1,127,821	7,699	740,189	12,046	387,632	399,678
1	572000	Underground Lines	3,046	6,841	0	4,490	3,046	2,351	5,397
1	573000	Service Miscellaneous	17,496	90,407	17,475	59,334	21	31,073	31,094
		TOTAL TRANSMISSION OPERATING EXP	70,307	29,471,761	47,621	19,342,316	22,686	10,129,445	10,152,131

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended December 31, 2015
Ending Balance Basis

AVISTA UTILITIES

Report ID:
E-OPS-12E

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****			Total
			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	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	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	398,160
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(141,516)	0	(141,516)	141,516	0	141,516	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	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	67,304
99	407312	Amortization of Lancaster Generation	1,246,667	0	1,246,667	0	0	0	0	0	0	0
99	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797	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	68,740
99	407326	Amortization of Spokane River TDG	0	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)	(163,994)
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,473	21,473	0	11,246	11,246	11,246
99	407335	Amortization of ID DSIT	0	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	0
99	407351	Amortization of CNC Transmission	0	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	1,312,272
99	407362	Amortization of LIDAR O&M	216,701	0	216,701	0	0	0	216,701	0	216,701	216,701
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	153,156	0	153,156	153,156	0	153,156	0	0	0	0
99	407380	Amortization of Wartsila Generators	884,086	0	884,086	0	580,226	580,226	0	303,860	303,860	303,860
1	407382	Amortization of CDA Settlement - Allocated	0	0	0	0	0	0	0	0	0	0
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975	30,975
99	407391	Amortization of Spokane River TDG	290,395	0	290,395	290,395	0	290,395	0	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	48,331
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	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)	(108,531)
99	407420	Amortization of CS2 Levelized Return	0	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)	(2,352,517)
99	407455	Amortization of Colstrip Refund	0	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)	(1,304,949)
99	407462	Amortization of Deferred LIDAR O&M	0	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	0
1	407495	Optional Renew Solar Project Offset	0	(8,416)	(8,416)	0	(5,523)	(5,523)	0	(2,893)	(2,893)	(2,893)
99	407496	Def Palouse Wind & Thornton Sw St	0	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	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	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	18,780,478
		TOTAL PRODUCTION & TRANSMISSION EXPENSE	10,997,168	513,339,451	524,336,619	3,625,700	336,904,880	340,530,580	7,371,468	176,434,771	183,806,239	183,806,239

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended December 31, 2015
Ending Balance Basis

AVISTA UTILITIES

Report ID:
E-OPS-12E

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	1,329,069	2,783,160	4,112,229	983,660	1,865,190	2,848,850	345,409	917,970	1,263,379
3	582000	Station Expense	663,197	78,852	742,049	342,123	52,844	394,967	321,074	26,008	347,082
3	583000	Overhead Line Expense	1,562,123	437,411	1,999,534	1,009,528	293,140	1,302,668	552,595	144,271	696,866
3	584000	Underground Line Expense	1,414,309	23	1,414,332	940,309	15	940,324	474,000	8	474,008
3	584100	Energy Storage Equipment	11,142	0	11,142	11,142	0	11,142	0	0	0
3	585000	Street Light & Signal System Operation Expense	12,587	0	12,587	7,578	0	7,578	5,009	0	5,009
3	586000	Meter Expense	1,895,040	78,594	1,973,634	1,533,641	52,631	1,586,272	381,399	25,903	387,302
3	587000	Customer Installations Expense	509,972	100,624	610,596	272,791	67,435	340,226	237,181	33,189	270,370
3	588000	Miscellaneous Distribution Expense	3,975,947	3,358,793	7,334,740	2,388,979	2,250,962	4,639,941	1,586,968	1,107,831	2,694,799
3	589000	Rent	278	262,408	262,686	278	175,858	176,136	0	86,550	86,550
MAINTENANCE:											
3	590000	Supervision & Engineering	760,069	1,407,922	2,167,991	635,760	943,547	1,579,307	124,309	464,375	588,684
3	591000	Structures	380,139	8,157	388,296	226,422	5,467	231,889	153,717	2,690	156,407
3	592000	Station Equipment	901,960	177,702	1,079,662	695,440	119,091	814,531	206,520	58,611	265,131
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	11,037,607	(553,240)	10,484,367	7,207,139	(370,765)	6,836,374	3,830,468	(182,475)	3,647,993
3	594000	Underground Lines	839,424	0	839,424	575,377	0	575,377	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			26,998,321	8,901,529	35,899,850	18,093,437	5,965,537	24,058,974	8,904,884	2,935,992	11,840,876
DEPRECIATION AND AMORTIZATION:											
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
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
E-OPS-12E

***** 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	234,134	234,134	0	122,109	122,109
2	902000	Meter Reading Expenses	2,898,933	183,688	3,082,621	2,598,834	120,725	2,719,559	300,099	62,963	363,062
E-903	903XXX	Customer Records & Collection Expenses	1,180,375	7,615,135	8,795,510	752,267	5,004,895	5,757,162	428,108	2,610,240	3,038,348
2	904000	Uncollectible Accounts	0	3,041,287	3,041,287	0	1,998,825	1,998,825	0	1,042,462	1,042,462
2	905000	Misc Customer Accounts	0	263,646	263,646	0	173,276	173,276	0	90,370	90,370
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,079,308	11,459,999	15,539,307	3,351,101	7,531,855	10,882,956	728,207	3,928,144	4,656,351
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	24,109,239	515,442	24,624,681	17,609,905	338,764	17,948,669	6,499,334	176,678	6,676,012
2	909000	Advertising	16,415	863,985	880,400	15,333	567,837	583,170	1,082	296,148	297,230
2	910000	Misc Customer Service & Info Exp	0	107,115	107,115	0	70,399	70,399	0	36,716	36,716
		TOTAL CUSTOMER SERVICE & INFO EXP	24,125,654	1,486,542	25,612,196	17,625,238	977,000	18,602,238	6,500,416	509,542	7,009,958
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	372,974	31,651,900	32,024,874	245,526	21,535,953	21,781,479	127,448	10,115,947	10,243,395
4	921000	Office Supplies & Expenses	99,184	4,130,518	4,229,702	99,184	2,810,404	2,909,588	0	1,320,114	1,320,114
4	922000	Admin Exp Transferred--Credit	0	(118,479)	(118,479)	0	(80,613)	(80,613)	0	(37,866)	(37,866)
4	923000	Outside Services Employed	131,665	9,500,051	9,631,716	62,952	6,463,835	6,526,787	68,713	3,036,216	3,104,929
4	924000	Property Insurance Premium	0	1,313,970	1,313,970	0	894,025	894,025	0	419,945	419,945
4	925XXX	Injuries and Damages	22,575	3,450,764	3,473,339	22,418	2,347,900	2,370,318	157	1,102,864	1,103,021
4	926XXX	Employee Pensions and Benefits	0	1,594,959	1,594,959	0	1,085,210	1,085,210	0	509,749	509,749
4	927000	Franchise Requirements	3,927	0	3,927	0	0	0	3,927	0	3,927
1	928000	Regulatory Commission Expenses	3,087,053	3,051,444	6,138,497	2,207,247	2,002,663	4,209,910	879,806	1,048,781	1,928,587
4	930000	Miscellaneous General Expenses	132,964	3,502,299	3,635,263	88,228	2,382,964	2,471,192	44,736	1,119,335	1,164,071
4	931000	Rents	9,583	1,007,981	1,017,564	5,383	685,830	691,213	4,200	322,151	326,351
4	935000	Maintenance of General Plant	989,856	9,687,895	10,677,751	563,564	6,591,844	7,155,208	426,292	3,096,251	3,522,543
		TOTAL ADMIN & GEN OPERATING EXP	4,849,781	68,773,302	73,623,083	3,294,502	46,719,815	50,014,317	1,555,279	22,053,487	23,608,766

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended December 31, 2015
Ending Balance Basis

AVISTA UTILITIES

Report ID:
E-OPS-12E

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total	
			Direct	Allocated	Direct	Allocated	Direct	Allocated		
E-DEPX		Depreciation Expense-General	1,704,385	15,094,084	16,798,469	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	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	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	16,565	16,565	0	7,781	7,781
99	407229	Idaho Earnings Test Amortization	(2,709,751)	0	(2,709,751)	0	0	(2,709,751)	0	(2,709,751)
99	407468	Project Compass Deferral - ID	(2,674,360)	0	(2,674,360)	0	0	(2,674,360)	0	(2,674,360)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(2,632,902)	28,240,148	25,607,246	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	65,934,228	71,517,133	(3,366,026)	31,079,222	27,713,196
		TOTAL EXPENSES BEFORE FIT	161,561,497	632,233,964	793,795,461	417,335,411	535,913,682	42,983,226	214,898,553	257,881,779
		NET OPERATING INCOME (LOSS) BEFORE FIT			212,344,602		138,730,289			73,614,313
E-FIT		FEDERAL INCOME TAX--Normal Accrual			10,700,611		6,509,526			4,191,085
E-FIT		DEFERRED FEDERAL INCOME TAX			44,638,240		29,534,009			15,104,231
E-FIT		AMORTIZED ITC - NOXON			(195,528)		(128,325)			(67,203)
		ELECTRIC NET OPERATING INCOME (LOSS)			157,201,279		102,815,079			54,386,200

ALLOCATION RATIOS:

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

Report ID:
E-456-12E

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
For Twelve Months Ended December 31, 2015
Ending Balance Basis

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
1	456000	OTHER ELECTRIC REV-MISCELLANEO	15,055	998,977	1,014,032	670,084	600	343,348	343,948
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	29,243,561	29,243,561	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	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	2,037,743	0	1,016,092	1,016,092
1	456017	OTHER ELECTRIC REV-NON RESOURCE	0	60,244	60,244	39,538	0	20,706	20,706
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	11,570	11,570	7,593	0	3,977	3,977
1	456100	TRANSMISSION REVENUE OF OTHERS	0	11,310,801	11,310,801	7,423,279	0	3,887,522	3,887,522
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	3,192,000	3,192,000	2,094,910	0	1,097,090	1,097,090
1	456130	ANCILLARY SERVICES REVENUE	0	1,634,541	1,634,541	1,072,749	0	561,792	561,792
1	456150	OTHER ELECTRIC REV-CT FUEL SAL	0	0	0	0	0	0	0
1	456160	OTHER ELECTRIC REV-RES OPTIM O	0	0	0	0	0	0	0
1	456328	RESIDENTIAL DECOUPLING DEFERRE	7,070,850	0	7,070,850	7,070,850	0	0	0
1	456329	AMORTIZATION RES DECOUPLING DE	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	0	0
1	456339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	150,643	0	150,643	99,862	50,781	0	50,781
1	456705	LOW VOLTAGE B ON A	0	928,944	928,944	609,666	0	319,278	319,278
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(638,284)	(638,284)	(418,906)	0	(219,378)	(219,378)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	638,284	638,284	418,906	0	219,378	219,378
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	49,997,830	49,997,830	32,813,576	0	17,184,254	17,184,254
TOTAL ACCOUNT 456			5,003,637	106,149,522	111,153,159	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
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
E-555-12E

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 - Cleanwater 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	Cleanwater 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:

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES
For Twelve Months Ended December 31, 2015
Ending Balance Basis

AVISTA UTILITIES

Report ID:
E-557-12E

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****			Total
			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	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	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)	(9,220,900)
1	557160	Power Supply Expense - Miscellaneous	(4,732,562)	1,614	(4,730,948)	(2,885,763)	1,059	(2,884,704)	(1,846,799)	555	(1,846,244)	(1,846,244)
99	557161	Unbilled Add-Ons	(265,963)	0	(265,963)	229,734	0	229,734	(495,697)	0	(495,697)	(495,697)
1	557170	Broker Fees - Power	0	438,071	438,071	0	287,506	287,506	0	150,565	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	12,000
1	557172	Trade Reporting	0	5,928	5,928	0	3,891	3,891	0	2,037	2,037	2,037
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204	321,204
99	557280	Washington ERM Deferred	11,320,333	0	11,320,333	11,320,333	0	11,320,333	0	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	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	0
1	557312	Lancaster Power Supply Expense Deferred	0	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	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	0
99	557331	Reardan Wind Costs	0	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	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	5,785,695
1	557395	Optional Renewable Power Expense Offset	0	681	681	0	447	447	0	234	234	234
1	557610	Other Expenses - Exposure	0	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	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)	(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	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	33,573,420

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

AMISTA UTILITIES

Report ID:
E-903-12E

***** 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	5,004,895	5,757,162	428,108	2,610,240	3,038,348
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			1,180,375	7,615,135	8,795,510	752,267	5,004,895	5,757,162	428,108	2,610,240	3,038,348

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

Report ID:
E-908-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
2	908000	Customer Assistance Expense	356,978	515,442	872,420	338,764	109,541	176,678	286,219
99	908600	Public Purpose Tariff Rider Expense Offset	24,124,323	0	24,124,323	0	6,484,376	0	6,484,376
99	908610	Limited Income Tax Refund Program	215,544	0	215,544	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(587,606)	0	(587,606)	0	(94,583)	0	(94,583)
99	908990	DSM Amortization	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			24,109,239	515,442	24,624,681	338,764	6,499,334	176,678	6,676,012

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	65.723%	34.277%
E-ALL	99	Not Allocated	0.000%	0.000%

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

Ref/Basis	Description	Washington	System	Idaho
Debt				
1	Capital Structure - Debt Ratio	51.95%		51.95%
2	Cost of Debt	5.249%		5.218%
	Total Weighted Cost	2.727%		2.711%
E-APL Net Rate Base				
		2,081,394,109	1,385,699,109	695,695,000
Interest Deduction for FIT Calculation		56,648,306	37,788,015	18,860,291

- 1 AMA Actual Debt Ratio
- 2 AMA Actual Debt Cost

AVISTA UTILITIES

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

Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,006,140,063	674,643,971	331,496,092	
E-OPS	Less: Operating & Maintenance Expense	617,386,549	405,244,837	212,141,712	
E-OPS	Less: Book Deprec/Amort and Reg 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	138,730,289	73,614,313	
E-INT	Less: Interest Expense	56,648,306	37,788,015	18,860,291	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,516)	141,516	
E-SCM	Plus: Schedule M Adjustments	(124,682,254)	(82,195,801)	(42,486,453)	
	Taxable Net Operating Income	31,014,042	18,887,989	12,126,053	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	10,854,915	6,610,796	4,244,119	
1	Production Tax Credit	(154,304)	(101,270)	(53,034)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	10,700,611	6,509,526	4,191,085	
E-DTE	Deferred FIT	44,638,240	29,534,009	15,104,231	
1	411400 Amortized Investment Tax Credit - Noxon	(195,528)	(128,325)	(67,203)	
	Total Net FIT/Deferred FIT	55,143,323	35,915,210	19,228,113	
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
Ending Balance Basis

AVISTA UTILITIES

Report ID:
E-SCM-12E

***** 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	22,175,988	37,900,727
12	997001 Contributions in Aid of Construction	0	6,335,598	6,335,598	0	4,176,299	4,176,299	0	2,159,299	2,159,299
2	997002 Injuries and Damages	0	(90)	(90)	0	(59)	(59)	0	(31)	(31)
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(108,531)	0	(108,531)	0	0	0	(108,531)	0	(108,531)
4	997005 FAS106 Current Retirees Medical Accrual	0	1,962,447	1,962,447	0	1,335,249	1,335,249	0	627,198	627,198
99	997007 Idaho PCA	7,757,325	0	7,757,325	0	0	0	7,757,325	0	7,757,325
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(19,733)	(19,733)	0	(12,951)	(12,951)	0	(6,782)	(6,782)
4	997015 Airplane Lease Payments	0	540,384	540,384	0	367,677	367,677	0	172,707	172,707
12	997016 Redemption Expense Amortization	0	1,279,488	1,279,488	0	843,413	843,413	0	436,075	436,075
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	2,549,701	0	2,549,701	1,356,719	0	1,356,719	1,192,982	0	1,192,982
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	5,953,413	5,953,413	0	4,050,702	4,050,702	0	1,902,711	1,902,711
99	997021 Wartsilla Generators Amortization	153,156	0	153,156	153,156	0	153,156	0	0	0
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(4,768,510)	0	(4,768,510)	(4,768,510)	0	(4,768,510)	0	0	0
12	997032 Interest Rate Swaps	0	(6,420,615)	(6,420,615)	0	(4,232,341)	(4,232,341)	0	(2,188,274)	(2,188,274)
4	997033 BPA Residential Exchange	(1,230,833)	0	(1,230,833)	(1,117,130)	0	(1,117,130)	(113,703)	0	(113,703)
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(283,961)	(283,961)	0	(186,364)	(186,364)	0	(97,597)	(97,597)
99	997043 Washington Deferred Power Costs	3,278,862	0	3,278,862	3,278,862	0	3,278,862	0	0	0
1	997044 Non-Monetary Power Costs	0	138,706	138,706	0	91,033	91,033	0	47,673	47,673
1	997045 Section 199 Manufacturing Deduction	0	(2,500,000)	(2,500,000)	0	(1,640,750)	(1,640,750)	0	(859,250)	(859,250)
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(2,195,457)	(2,195,457)	0	(1,447,201)	(1,447,201)	0	(748,256)	(748,256)
11	997049 Tax Depreciation	0	(208,572,435)	(208,572,435)	0	(135,088,195)	(135,088,195)	0	(73,484,240)	(73,484,240)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	216,701	0	216,701	0	0	0	216,701	0	216,701
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	45,938	45,938	0	0	0	0	0	0
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS
ELECTRIC SCHEDULE M ITEMS
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
E-SCM-12E

***** 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	(168,919)	(168,919)	0	(88,098)	(88,098)
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	(113,751,031)	(82,195,801)	21,091,393	(63,577,846)	(42,486,453)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.723%	34.277%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	11	Book Depreciation	100.000%	64.768%	35.232%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.918%	34.082%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

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

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

Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	0	47,212,140	47,212,140	0	30,285,171	30,285,171	0	16,926,969	16,926,969
99	410100	1,552,955	0	1,552,955	1,552,955	0	1,552,955	0	0	0
99	410100	(1,119,946)	0	(1,119,946)	0	0	0	(1,119,946)	0	(1,119,946)
	410100	433,009	47,212,140	47,645,149	1,552,955	30,285,171	31,838,126	(1,119,946)	16,926,969	15,807,023
14	411100	0	140,390	140,390	0	90,056	90,056	0	50,334	50,334
99	411100	(2,394,173)	0	(2,394,173)	(2,394,173)	0	(2,394,173)	0	0	0
99	411100	(753,126)	0	(753,126)	0	0	0	(753,126)	0	(753,126)
	411100	(3,147,299)	140,390	(3,006,909)	(2,394,173)	90,056	(2,304,117)	(753,126)	50,334	(702,792)
Total Deferred Federal Income Tax Expense		(2,714,290)	47,352,530	44,638,240	(841,218)	30,375,227	29,534,009	(1,873,072)	16,977,303	15,104,231

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

E-ALL 99 Not Allocated 0.000%

E-ALL 14 Net Allocated Schedule M's 64.147%

E-ALL 99 Not Allocated 0.000%

RESULTS OF OPERATIONS
ELECTRIC TAXES OTHER THAN FIT
For Twelve Months Ended December 31, 2015

AVISTA UTILITIES

Report ID:
E-OTX-12E

Ending Balance Basis		***** SYSTEM *****				***** WASHINGTON *****				***** IDAHO *****				
Ref/Basis	Account	Description	Direct	Allocated	Total	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	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	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	0	4,806,266	4,806,266
1	408160	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	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	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	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	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	0	0	3,475,715
99	408160	Miscellaneous State or Local Tax--WA & ID	170	0	170	0	0	0	170	0	170	0	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	0	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	0	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	0	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-12E

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

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
PLANT IN SERVICE									
INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,750,000	8,750,000	0	5,742,625	5,742,625	3,007,375
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,312,600	1,312,600	687,400
1	182333	CDA Settlement Costs	0	1,244,702	1,244,702	0	816,898	816,898	427,804
1	182381	CDA Settlement Past Storage	0	33,632,091	33,632,091	0	22,072,741	22,072,741	11,559,350
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	0	28,909,502	29,512,206	15,139,716
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	16,894,653	17,047,832	0	153,179	11,396,009	5,651,823
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,096,202	108,163,159	113,259,361	4,997,333	73,594,213	78,591,546	34,568,946
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,041,789	4,041,789	0	2,750,020	2,750,020	1,291,749
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	4,041,789	4,041,789	0	2,750,020	2,750,020	1,291,749
		TOTAL INTANGIBLE PLANT	5,852,085	218,775,592	224,627,677	5,753,216	146,441,429	152,194,645	72,334,163
STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,172	3,578,172	0	2,348,354	2,348,354	1,229,818
1	311XXX	Structures & Improvements	0	131,305,776	131,305,776	0	86,175,981	86,175,981	45,129,795
1	312000	Boiler Plant	0	173,819,189	173,819,189	0	114,077,534	114,077,534	59,741,655
1	313000	Generators	0	6,770	6,770	0	4,443	4,443	2,327
1	314000	Turbogenerator Units	0	54,444,178	54,444,178	0	35,731,714	35,731,714	18,712,464
1	315000	Accessory Electric Equipment	0	27,022,694	27,022,694	0	17,734,994	17,734,994	9,287,700
1	316000	Miscellaneous Power Plant Equipment	0	17,116,678	17,116,678	0	11,233,678	11,233,678	5,883,002
		TOTAL STEAM PRODUCTION PLANT	0	407,293,457	407,293,457	0	267,306,696	267,306,696	139,986,761
HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,936,654	59,936,654	0	39,336,426	39,336,426	20,600,228
1	331XXX	Structures & Improvements	0	61,708,185	61,708,185	0	40,499,082	40,499,082	21,209,103
1	332XXX	Reservoirs, Dams, & Waterways	0	153,839,363	153,839,363	0	100,964,774	100,964,774	52,874,589
1	333000	Waterwheels, Turbines, & Generators	0	167,828,801	167,828,801	0	110,146,042	110,146,042	57,682,759
1	334000	Accessory Electric Equipment	0	42,584,172	42,584,172	0	27,947,992	27,947,992	14,636,180
1	335XXX	Miscellaneous Power Plant Equipment	0	9,526,404	9,526,404	0	6,252,179	6,252,179	3,274,225
1	336000	Roads, Railroads, & Bridges	0	2,681,350	2,681,350	0	1,759,770	1,759,770	921,580
		TOTAL HYDRAULIC PRODUCTION PLANT	0	498,104,929	498,104,929	0	326,906,265	326,906,265	171,198,664
OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	594,062	594,062	311,106
1	341000	Structures & Improvements	0	16,793,361	16,793,361	0	11,021,483	11,021,483	5,771,878
1	342000	Fuel Holders, Producers, & Accessories	0	21,377,913	21,377,913	0	14,030,324	14,030,324	7,347,589
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,691,785	15,691,785	8,217,685
1	344000	Generators	0	208,084,088	208,084,088	0	136,565,587	136,565,587	71,518,501
1	344010	Generators - Solar	0	149,670	149,670	0	98,228	98,228	51,442
1	345000	Accessory Electric Equipment	0	20,747,516	20,747,516	0	13,616,595	13,616,595	7,130,921
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,795	21,795	11,414
1	346000	Miscellaneous Power Plant Equipment	0	1,775,345	1,775,345	0	1,165,159	1,165,159	610,186
		TOTAL OTHER PRODUCTION PLANT	0	293,775,740	293,775,740	0	192,805,018	192,805,018	100,970,722
		TOTAL PRODUCTION PLANT	0	1,199,174,126	1,199,174,126	0	787,017,979	787,017,979	412,156,147

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

Report ID:
E-PLT-12E

AVISTA UTILITIES

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

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

Ref/Basis Account Description

AVISTA UTILITIES

Report ID:
 E-PLT-12E

		*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION										
E-ADEP	Steam Production Plant	0	(289,504,218)	(289,504,218)	0	(190,001,618)	(190,001,618)	0	(99,502,600)	(99,502,600)
E-ADEP	Hydro Production Plant	0	(139,231,397)	(139,231,397)	0	(91,377,566)	(91,377,566)	0	(47,853,831)	(47,853,831)
E-ADEP	Other Production Plant	0	(102,832,308)	(102,832,308)	0	(67,488,844)	(67,488,844)	0	(35,343,464)	(35,343,464)
E-ADEP	Transmission Plant	0	(201,624,236)	(201,624,236)	0	(132,325,986)	(132,325,986)	0	(69,298,250)	(69,298,250)
E-ADEP	Distribution Plant	(461,166,256)	(33,479)	(461,199,735)	(283,883,678)	(22,437)	(283,906,115)	(177,282,578)	(11,042)	(177,293,620)
E-ADEP	General Plant	(32,750,017)	(80,968,872)	(113,718,889)	(20,448,175)	(55,091,221)	(75,539,396)	(12,301,842)	(25,877,651)	(38,179,493)
	TOTAL ACCUMULATED DEPRECIATION	(493,916,273)	(814,194,510)	(1,308,110,783)	(304,331,853)	(536,307,672)	(840,639,525)	(189,584,420)	(277,886,938)	(467,471,258)
ACCUMULATED AMORTIZATION										
E-AAMT	Production/Transmission-Franchises/Misc Intangibles	0	(10,355,885)	(10,355,885)	0	(6,796,567)	(6,796,567)	0	(3,559,318)	(3,559,318)
E-AAMT	Distribution-Franchises/Misc Intangibles	(176,112)	0	(176,112)	(176,112)	0	(176,112)	0	0	0
E-AAMT	General Plant - 303000	0	(999,109)	(999,109)	0	(678,327)	(678,327)	0	(320,782)	(320,782)
E-AAMT	Miscellaneous IT Intangible Plant -3031XX	(2,632,815)	(23,867,431)	(26,500,246)	(2,587,774)	(16,239,400)	(18,827,174)	(45,041)	(7,629,031)	(7,673,072)
E-AAMT	General Plant - 390200, 396200	(120,812)	(243,505)	(364,317)	(117,239)	(165,681)	(282,920)	(3,573)	(77,824)	(81,397)
	TOTAL ACCUMULATED AMORTIZATION	(2,929,739)	(35,465,930)	(38,395,669)	(2,881,125)	(23,879,975)	(26,761,100)	(48,614)	(11,585,955)	(11,634,569)
	TOTAL ACCUMULATED DEPR/AMORT	(496,846,012)	(849,660,440)	(1,346,506,452)	(307,212,978)	(560,187,647)	(867,400,625)	(189,633,034)	(289,472,793)	(479,105,827)
NET ELECTRIC UTILITY PLANT before DFIT										
		1,064,463,797	1,459,577,293	2,524,041,090	699,533,592	964,256,578	1,663,790,170	364,930,205	495,320,715	860,250,920
ACCUMULATED DFIT										
12	ADFIT - FAS 109 Electric Plant (182310, 283170)	0	(2,988,445)	(2,988,445)	0	(1,956,740)	(1,956,740)	0	(1,011,705)	(1,011,705)
1	ADFIT - Colstrip PCB (283200)	0	(144,757)	(144,757)	0	(95,004)	(95,004)	0	(49,753)	(49,753)
12	ADFIT - Electric Plant in Service (282900)	0	(443,772,674)	(443,772,674)	0	(292,526,071)	(292,526,071)	0	(151,246,603)	(151,246,603)
4	ADFIT - Common Plant (282900 from C-DTX)	0	(48,329,036)	(48,329,036)	0	(32,883,076)	(32,883,076)	0	(15,445,960)	(15,445,960)
4	ADFIT - Common Plant (283750 from C-DTX)	0	(390,929)	(390,929)	0	(265,988)	(265,988)	0	(124,941)	(124,941)
1	ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1	ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1	ADFIT - CDA Lake Settlement - Allocated (283382)	0	(11,771,231)	(11,771,231)	0	(7,725,459)	(7,725,459)	0	(4,045,772)	(4,045,772)
1	ADFIT - CDA Settlement Costs (283333)	0	381,039	381,039	0	250,076	250,076	0	130,963	130,963
12	ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,292,793)	(3,292,793)	0	(2,170,543)	(2,170,543)	0	(1,122,250)	(1,122,250)
	TOTAL ACCUMULATED DFIT	0	(510,288,826)	(510,288,826)	0	(337,372,805)	(337,372,805)	0	(172,916,021)	(172,916,021)
NET ELECTRIC UTILITY PLANT										
		1,064,463,797	949,288,467	2,013,752,264	699,533,592	626,883,773	1,326,417,365	364,930,205	322,404,694	687,334,899

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Report ID:
E-APL-12E

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	###	###	2,013,752,264	699,533,592	626,883,773	1,326,417,365	364,930,205	322,404,694	687,334,899
	OTHER ADJUSTMENTS	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	(782,332)	0	(782,332)	782,332	0	782,332
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(2,872,360)	0	(2,872,360)	(920,542)	0	(920,542)	(1,951,818)	0	(1,951,818)
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	7,577,052	0	7,577,052	4,842,516	0	4,842,516	2,734,536	0	2,734,536
99	ADFIT - Kettle Falls Disallowed (190420)	163,417	0	163,417	163,417	0	163,417	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,430,414	0	1,430,414	0	0	0	1,430,414	0	1,430,414
99	ADFIT - Boulder Park Disallowed (190040)	409,355	0	409,355	0	0	0	409,355	0	409,355
99	Investment in WNP3 Exchange Power (124900, 12493)	8,983,054	0	8,983,054	8,983,054	0	8,983,054	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,614,435)	0	(1,614,435)	(1,614,435)	0	(1,614,435)	0	0	0
99	CDA Lake Settlement - WA (182382)	747,914	0	747,914	747,914	0	747,914	0	0	0
99	CDA Lake Settlement - ID (186382)	147,131	0	147,131	0	0	0	147,131	0	147,131
99	ADFIT - CDA Lake Settlement - Direct (283382)	(313,267)	0	(313,267)	(261,771)	0	(261,771)	(51,496)	0	(51,496)
99	CDA CDR Fund - Direct (182324)	54,403	0	54,403	54,403	0	54,403	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	386,153	0	386,153	358,619	0	358,619	27,534	0	27,534
99	ADFIT - Spokane River Relicensing (283322)	(135,130)	0	(135,130)	(125,498)	0	(125,498)	(9,632)	0	(9,632)
99	Spokane River PM&Es (182323)	355,950	0	355,950	227,720	0	227,720	128,230	0	128,230
99	ADFIT - Spokane River PM&Es (283323)	(124,607)	0	(124,607)	(79,726)	0	(79,726)	(44,881)	0	(44,881)
99	Montana Riverbed Settlement (186360)	947,097	0	947,097	676,584	0	676,584	270,513	0	270,513
99	ADFIT - Montana Riverbed Settlement (283365)	(331,964)	0	(331,964)	(237,285)	0	(237,285)	(94,679)	0	(94,679)
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,080,228)	(163)	(2,080,391)	(544,315)	(111)	(544,426)	(1,535,913)	(52)	(1,535,965)
99	Customer Deposits (235199)	(1,591,140)	0	(1,591,140)	(1,591,140)	0	(1,591,140)	0	0	0
C-WKC	Working Capital	53,521,398	9,312,975	62,834,373	53,521,398	0	53,521,398	0	9,312,975	9,312,975
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	58,329,033	9,312,812	67,641,845	59,281,855	(111)	59,281,744	(952,822)	9,312,923	8,360,101
	NET RATE BASE	###	###	2,081,394,109	758,815,447	626,883,662	1,385,699,109	363,977,383	331,717,617	695,695,000

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

Ref/Basis	System	Assigned or Allocated		Assigned or Allocated to Gas-South	***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
		Total	to Electric		Direct	Allocated	Direct	Allocated	Direct	Allocated
Electric Production										
1	Steam (ED-AN);	7,814,106	7,814,106		7,814,106	7,814,106				
1	Hydro (ED-AN)	8,819,905	8,819,905		8,819,905	8,819,905				
1	Other (ED-AN)	9,395,734	9,395,734		9,395,734	9,395,734				
	Total Electric Production	26,029,745	26,029,745		26,029,745	26,029,745		17,083,322	17,083,322	8,946,423
Electric Transmission										
1	ED-AN	11,040,922	11,040,922		11,040,922	11,040,922				
	Total Electric Transmissio	11,040,922	11,040,922		11,040,922	11,040,922		7,246,157	7,246,157	3,794,765
Electric Distribution										
3	ED-AN	32,993	32,993		32,993	32,993				
	ED-ID	15,261,954	15,261,954		15,261,954	15,261,954		22,111	22,111	10,882
	ED-WA	25,404,698	25,404,698		25,404,698	25,404,698		25,404,698	25,404,698	15,261,954
	Total Electric Distribution	40,699,645	40,699,645		40,699,645	40,699,645		25,404,698	25,404,698	10,882
Gas Underground Storage										
	GD-AN	621,734		621,734						
	GD-OR	118,815		118,815						
	Total Gas Underground St	740,549		740,549						
Gas Distribution										
	GD-AN	64,599		64,599						
	GD-ID	4,568,752		4,568,752						
	GD-WA	9,049,726		9,049,726						
	GD-OR	5,988,447		5,988,447						
	Total Gas Distribution	19,671,524		13,683,077						
General Plant										
4	ED-AN	2,786,430	2,786,430		2,786,430	2,786,430				
	ED-ID	188,665	188,665		188,665	188,665				
	ED-WA	1,114,294	1,114,294		1,114,294	1,114,294				
7.4	CD-AA	16,430,622	11,755,617	3,245,212	11,755,617	11,755,617				
9.4	CD-AN	701,053	552,037	149,016	552,037	552,037				
9	CD-ID	329,090	259,139	69,951	259,139	259,139				
9	CD-WA	180,696	142,287	38,409	142,287	142,287				
8	GD-AA	263,677		182,153						
	GD-AN	39,936		39,936						
	GD-ID	46,457		46,457						
	GD-WA	215,553		215,553						
	GD-OR	208,972		208,972						
	Total General Plant	22,505,445	16,798,469	3,986,687	16,798,469	16,798,469		1,256,581	10,270,016	4,824,069
Total Depreciation Expens		120,687,830	94,568,781	18,291,498	94,568,781	94,568,781		26,661,279	34,621,605	17,576,139
Total								15,261,954	15,261,954	10,882

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

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
ELECTRIC DEPRECIATION EXPENSE		E-DEPX-12E
For Twelve Months Ended December 31, 2015		
Ending Balance 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-12E
For Twelve Months Ended December 31, 2015	
Ending Balance 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 *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Production/Transmission										
1 Franchises (302000)	918,400	918,400			918,400	918,400	602,746	602,746	315,654	315,654
1 Misc Intangible PIt (303000)	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)	24,153	24,153			24,153	24,153	24,153	24,153		
Misc Intangible PIt (303000)	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	592,068	423,607	116,939	51,522	423,607	423,607	288,222	288,222	135,385	135,385
9,1	9,729	7,661	2,068		7,661	7,661	5,028	5,028	2,633	2,633
	5,419	5,419								
	24,862	24,862								
	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	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	9,160	7,213	1,947		7,213	7,213	4,908	4,908	2,305	2,305
9,4	13,023	10,255	2,768		10,255	10,255	10,255	10,255	10,255	10,255
4	432,060	432,060			432,060	432,060	293,974	293,974	138,086	138,086
	4,747	4,747			4,747	4,747			4,747	4,747
8	1,031,822	1,031,822	282,083	126,248	1,031,822	1,031,822	1,031,822	1,031,822		
	408,331		(29)							
	(3)		(3)							
Total Miscellaneous IT Intangible PIt - 3031X	19,022,369	13,737,274	3,668,784	1,616,311	13,737,274	13,737,274	10,031,822	10,031,822	15,002	4,055,867
Gas Underground Storage										
	228		228							
Total Gas Underground Storage	228		228							
General Plant - 390200, 396200										
7,4	27,192	19,455	5,371	2,366	19,455	19,455	13,237	13,237	6,218	6,218
4	4,891	4,891		0	4,891	4,891	3,328	3,328	1,563	1,563
	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	15,378,338	15,378,338	10,763,510	10,763,510	4,599,826	4,614,828

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Production/Transmission Rat	Jurisdictional 4-Factor Ratio
7 Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	65.630%	34.370%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	68.040%	31.960%
9 Elec/Gas North 4-Factor	78.743%	21.257%	0.000%			

AVISTA UTILITIES

RESULTS OF OPERATIONS
ELECTRIC ACCUMULATED DEPRECIATION
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

Report ID:
E-ADP-12E

Ref/Basis	System Total	Assigned or Allocated to Electric		Assigned or Allocated to Gas-North		Assigned or Allocated to Gas-South		***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
		Total	to Electric	to Gas-North	to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
Electric Production													
1	Steam (ED-AN)	(289,504,218)	(289,504,218)					(289,504,218)	(289,504,218)	(190,001,618)	(190,001,618)	(99,502,600)	(99,502,600)
1	Hydro (ED-AN)	(139,231,397)	(139,231,397)					(139,231,397)	(139,231,397)	(91,377,566)	(91,377,566)	(47,853,831)	(47,853,831)
1	Other (ED-AN)	(102,832,308)	(102,832,308)					(102,832,308)	(102,832,308)	(67,488,844)	(67,488,844)	(35,343,464)	(35,343,464)
	Total Electric Production	(531,567,923)	(531,567,923)					(531,567,923)	(531,567,923)	(348,868,028)	(348,868,028)	(182,699,895)	(182,699,895)
Electric Transmission													
1	ED-AN	(201,624,236)	(201,624,236)					(201,624,236)	(201,624,236)	(132,325,986)	(132,325,986)	(69,298,250)	(69,298,250)
	Total Electric Transmittic	(201,624,236)	(201,624,236)					(201,624,236)	(201,624,236)	(132,325,986)	(132,325,986)	(69,298,250)	(69,298,250)
Electric Distribution													
3	ED-AN	(33,479)	(33,479)					(33,479)	(33,479)	(22,437)	(22,437)	(11,042)	(11,042)
	ED-ID	(177,282,578)	(177,282,578)					(177,282,578)	(177,282,578)	(117,282,578)	(117,282,578)	(177,282,578)	(177,282,578)
	ED-WA	(283,883,678)	(283,883,678)					(283,883,678)	(283,883,678)	(283,883,678)	(283,883,678)	(177,282,578)	(177,282,578)
	Total Electric Distribution	(461,199,735)	(461,199,735)					(461,199,735)	(461,199,735)	(283,883,678)	(283,883,678)	(177,282,578)	(177,282,578)
Gas Underground Storage													
	GD-AN	(14,094,727)		(14,094,727)									
	GD-OR	(747,633)			(747,633)								
	Total Gas Underground S	(14,842,360)		(14,094,727)	(747,633)								
Gas Distribution													
	GD-AN	(1,573,147)		(1,573,147)									
	GD-ID	(63,608,781)		(63,608,781)									
	GD-WA	(124,350,874)		(124,350,874)									
	GD-OR	(97,398,837)			(97,398,837)								
	Total Gas Distribution	(286,931,639)		(189,532,802)	(97,398,837)								
General Plant													
4	ED-AN	(41,281,099)	(41,281,099)					(41,281,099)	(41,281,099)	(28,087,660)	(28,087,660)	(13,193,439)	(13,193,439)
	ED-ID	(7,980,146)	(7,980,146)					(7,980,146)	(7,980,146)	(7,980,146)	(7,980,146)	(7,980,146)	(7,980,146)
	ED-WA	(18,214,478)	(18,214,478)					(18,214,478)	(18,214,478)	(18,214,478)	(18,214,478)	(9,819,371)	(9,819,371)
7,4	CD-AA	(42,942,317)	(42,942,317)			(3,736,840)		(30,723,939)	(30,723,939)	(20,904,568)	(20,904,568)	(2,864,841)	(2,864,841)
9,4	CD-AN	(11,383,514)	(11,383,514)					(8,963,834)	(8,963,834)	(6,098,993)	(6,098,993)	(4,321,696)	(4,321,696)
9	CD-ID	(5,486,286)	(5,486,286)					(4,321,696)	(4,321,696)	(2,233,697)	(2,233,697)		
9	CD-WA	(2,836,657)	(2,836,657)					(2,233,697)	(2,233,697)				
8	GD-AA	(1,918,490)	(1,918,490)			(593,159)							
	GD-AN	(2,042,450)	(2,042,450)										
	GD-ID	(1,472,879)	(1,472,879)										
	GD-WA	(5,042,156)	(5,042,156)										
	GD-OR	(4,307,066)	(4,307,066)			(4,307,066)							
	Total General Plant	(144,909,538)	(113,718,889)	(22,553,684)	(8,637,065)			(32,760,017)	(80,968,872)	(20,448,175)	(65,091,221)	(12,301,842)	(38,179,493)
Total Accumulated Depr													
		(1,841,078,431)	(1,308,110,763)	(226,181,113)	(106,783,555)			(493,916,273)	(814,194,510)	(304,331,853)	(636,307,672)	(189,584,420)	(467,471,268)

Allocation Ratios:

Service -	Elec/Gas North/Oregon 4-Factor	Electric	Gas-North	Gas-South	Jurisdiction -	Production/Transmission Ratio	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	65.630%	34.370%	34.370%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	3	67.017%	32.983%	32.983%
9	Elec/Gas North 4-Factor	78.743%	21.257%	0.000%	4	68.040%	31.960%	31.960%

AVISTA UTILITIES

Report ID:
E-AAAMT-12E

RESULTS OF OPERATIONS
ELECTRIC ACCUMULATED AMORTIZATION
For Twelve Months Ended December 31, 2015
Ending Balance Basis

Ref/Basis	System Total	Assigned or Allocated		Assigned or Allocated to Gas-South	ELECTRIC		WASHINGTON		IDAHO		Total
		to Electric	to Gas-North		Direct	Allocated	Direct	Allocated	Direct	Allocated	
Production/Transmission											
1 Franchises (302000)	(9,222,953)	(9,222,953)			(9,222,953)		(6,053,024)		(3,169,929)		(3,169,929)
1 Misc Intangible P/I (303C ED-AN)	(1,132,932)	(1,132,932)			(1,132,932)		(743,543)		(389,389)		(389,389)
Total Production/Transmission	(10,355,885)	(10,355,885)			(10,355,885)		(6,796,567)		(3,559,318)		(3,559,318)
Distribution											
Franchises (302000)	(145,236)	(145,236)			(145,236)		(145,236)				(145,236)
Misc Intangible P/I (303C ED-WA)	(30,876)	(30,876)			(30,876)		(30,876)				(30,876)
Total Distribution	(176,112)	(176,112)			(176,112)		(176,112)				(176,112)
General Plant - 303000											
7.4	(1,311,351)	(938,232)	(259,005)	(114,114)	(938,232)	(938,232)	(638,373)	(638,373)	(299,859)	(299,859)	(299,859)
9.1	(77,310)	(60,877)	(16,433)		(60,877)	(60,877)	(39,954)	(39,954)	(20,923)	(20,923)	(20,923)
GD-ID	(56,506)	(56,506)									
GD-WA	(141,566)	(141,566)									
GD-OR	(72,976)	(72,976)	(72,976)								
Total General Plant - 303000	(1,659,709)	(999,109)	(473,510)	(187,090)	(999,109)	(999,109)	(678,327)	(678,327)	(320,782)	(320,782)	(320,782)
Miscellaneous IT Intangible Plant - 3031XX											
7.4	(32,286,881)	(23,100,295)	(6,376,982)	(2,809,604)	(23,100,295)	(23,100,295)	(15,717,441)	(15,717,441)	(7,382,854)	(7,382,854)	(7,382,854)
9.4	(25,426)	(20,022)	(5,404)		(20,022)	(20,022)	(13,623)	(13,623)	(6,399)	(6,399)	(6,399)
9	(34,358)	(27,055)	(7,303)		(27,055)	(27,055)	(27,055)	(27,055)	(27,055)	(27,055)	(27,055)
4	(747,114)	(747,114)			(747,114)	(747,114)	(508,336)	(508,336)	(238,778)	(238,778)	(238,778)
ED-ID	(17,986)	(17,986)									
ED-WA	(2,587,774)	(2,587,774)									
GD-AA	(932,943)		(644,496)	(288,447)							
GD-AN	0	0	0	0							
GD-OR	0	0	0	0							
Total Misc IT Intangible Plant - 3031XX	(38,632,482)	(26,500,246)	(7,034,185)	(3,098,051)	(26,500,246)	(26,500,246)	(18,827,174)	(18,827,174)	(7,628,031)	(7,628,031)	(7,628,031)
Gas Underground Storage											
GD-AN	(240,086)		(240,086)								
Total Gas Underground Storage	(240,086)	(240,086)	(240,086)	(240,086)	(240,086)	(240,086)	(240,086)	(240,086)	(240,086)	(240,086)	(240,086)
General Plant - 390200, 396200											
7.4	(243,896)	(174,500)	(48,172)	(21,224)	(174,500)	(174,500)	(118,730)	(118,730)	(55,770)	(55,770)	(55,770)
9	(4,537)	(3,573)	(964)		(3,573)	(3,573)	(3,573)	(3,573)	(3,573)	(3,573)	(3,573)
9	(6,332)	(6,561)	(1,771)		(6,561)	(6,561)	(6,561)	(6,561)	(6,561)	(6,561)	(6,561)
4	(69,005)	(69,005)			(69,005)	(69,005)	(46,951)	(46,951)	(22,054)	(22,054)	(22,054)
ED-WA	(110,678)	(110,678)									
GD-WA	(1,863)		(1,863)								
GD-OR	0	0	0	0							
Total General Plant - 390200, 396200	(438,311)	(364,317)	(52,770)	(21,224)	(364,317)	(364,317)	(117,239)	(117,239)	(77,824)	(77,824)	(77,824)
Total Accumulated Amortization	(49,502,585)	(38,395,669)	(7,800,561)	(3,306,365)	(38,395,669)	(38,395,669)	(28,811,255)	(28,811,255)	(11,634,569)	(11,634,569)	(11,634,569)
Allocation Ratios:											
Service -											
7 Elec/Gas North/Oregon 4-Factor											Idaho 34.370%
8 Gas North/Oregon 4-Factor											Washington 65.630%
9 Elec/Gas North 4-Factor											68.040%
											31.960%

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
For Twelve Months Ended December 31, 2015
Ending Balance Basis

AVISTA UTILITIES
Electric Copy

Report ID:
C-GPL-12E

Ref/Basis	Account	Description	***** 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	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	477,164	0	0	0	477,164	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	848,544	0	0	0	848,544	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	7,335,294	7,335,294	0	0	2,024,954	0	2,024,954	0	0	0	0	892,165	0	0	0	0
9		CD-WA / ID / AN	701,417	344,288	234,668	1,280,373	189,339	92,936	63,346	345,621	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	715,028	706,567	7,592,736	9,014,331	666,503	92,936	2,088,300	2,847,739	848,544	892,165	0	0	0	1,740,709	0	0	0	0
		390XXX Structures & Improvements																		
99		ED-WA / ID / AN	1,052,423	2,164,230	3,811,918	7,028,571	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	2,242,688	0	0	0	2,242,688	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	3,605,776	0	0	0	3,605,776	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	65,436,461	65,436,461	0	0	18,064,147	0	18,064,147	0	0	0	0	7,958,797	0	0	0	0
9		CD-WA / ID / AN	5,555,068	4,646,766	7,629,252	17,831,086	1,499,524	1,254,339	2,059,425	4,813,288	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	6,607,491	6,810,996	76,877,631	90,296,118	3,742,212	1,254,339	20,123,572	25,120,123	3,605,776	7,958,797	0	0	0	11,564,573	0	0	0	0
		391XXX Office Furniture & Equipment																		
99		ED-WA / ID / AN	3,376,203	14,649	5,800,002	9,190,854	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	6,650	0	6,650	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	0	0	0	0
8		GD-AA	0	0	0	0	0	0	433,616	0	433,616	0	0	0	0	194,067	0	0	0	194,067
7		CD-AA	0	0	46,245,990	46,245,990	0	0	12,766,497	0	12,766,497	0	0	0	0	5,624,731	0	0	0	5,624,731
9		CD-WA / ID / AN	30,366	67,008	75,641	173,015	8,197	18,088	20,418	46,703	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,406,569	81,657	52,121,633	55,609,859	8,197	18,088	13,227,181	13,253,466	0	5,818,798	0	0	0	5,818,798	0	0	0	0
		392XXX Transportation Equipment																		
99		ED-WA / ID / AN	16,646,118	6,008,024	11,484,233	34,138,375	6,890,990	2,412,632	1,381,573	10,685,195	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	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	3,532,377	0	0	0	3,532,377	0	0	0	3,532,377
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	433,902	433,902	0	0	119,781	0	119,781	0	0	0	0	52,774	0	0	0	52,774
9		CD-WA / ID / AN	1,699,578	914,283	1,869,960	4,503,821	458,781	246,800	510,172	1,215,753	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	18,345,696	6,922,307	13,808,095	39,076,098	7,349,771	2,659,432	2,011,526	12,020,729	3,532,377	52,774	0	0	0	3,585,151	0	0	0	0

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

AVISTA UTILITIES
 Electric Copy

Report ID:
C-GPL-12E

Ref/Basis	Account Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
		Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-OR	Allocated	Total
	393000 Stores Equipment									
99	ED-WA / ID / AN	10,739	14,745	375,022	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	84,271	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	57,227	0	57,227
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	106,613	126,829	2,617,071	28,779	34,236	706,447	0	0	0
	TOTAL ACCOUNT	117,352	141,574	2,992,093	113,050	34,236	706,447	57,227	0	57,227
	394000 Tools, Shop, & Garage Equipment									
99	ED-WA / ID / AN	910,552	267,539	2,497,895	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	1,957,091	362,138	361,979	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	965,091	0	965,091
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	8,166,069	0	0	1,809,061	0	809,655	809,655
9	CD-WA / ID / AN	18,024	765,487	180,072	4,865	206,634	48,608	0	993,209	993,209
	TOTAL ACCOUNT	928,576	1,033,026	10,644,036	1,961,956	588,772	4,473,943	965,091	1,802,864	2,767,955
	394100 Electric Charging Stations									
99	ED-WA / ID / AN	0	0	49,167	0	0	0	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	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	0	0	49,167	0	0	0	0	0	0
	395000 Laboratory Equipment									
99	ED-WA / ID / AN	216,475	34,018	331,693	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	15,240	4,970	120,039	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	50,178	0	50,178
8	GD-AA	0	0	0	0	0	166,480	0	74,509	74,509
7	CD-AA	0	0	254,466	0	0	70,247	0	30,950	30,950
9	CD-WA / ID / AN	2,205	704	34,181	595	190	9,227	0	0	0
	TOTAL ACCOUNT	218,680	34,722	620,340	15,835	5,160	365,993	50,178	105,459	155,637
	396XXX Power Operated Equipment									
99	ED-WA / ID / AN	15,590,726	9,820,746	8,024,101	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	2,934,604	892,049	830,494	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	255,196	312,625	651,600	66,887	84,390	175,892	0	45,988	45,988
	TOTAL ACCOUNT	15,845,922	10,133,371	9,053,812	3,003,491	976,439	1,110,766	43,834	45,988	89,822

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

AVISTA UTILITIES
 Electric Copy

Report ID:
C-GPL-12E

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
 Ending Balance Basis

AVISTA UTILITIES
 Electric Copy

Report ID:
C-GPL-12E

Ref/Basis	Account Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
		Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated
		Total	Total	Total	Total	Total	Total	Total	Total	Total
397XXX	Communication Equipment									
99	ED-WA / ID / AN	11,894,149	5,053,182	44,163,058	61,110,389	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	698,546	553,094	0	1,251,640	0
99	GD-OR / AS	0	0	0	0	0	0	0	1,224,539	0
8	GD-AA	0	0	0	0	0	0	0	685,937	0
7	CD-AA	0	0	24,956,893	24,956,893	0	0	0	6,889,507	0
9	CD-WA / ID / AN	568,559	3,195,721	5,640,028	9,404,308	153,476	862,647	1,522,458	2,538,581	0
	TOTAL ACCOUNT	12,462,708	8,248,903	74,759,979	95,471,590	852,022	1,415,741	9,097,902	11,365,665	1,224,539
398000	Miscellaneous Equipment									
99	ED-WA / ID / AN	0	2,299	78,599	80,898	0	0	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	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	308,402	308,402	0	0	0	85,136	0
9	CD-WA / ID / AN	3,926	0	3,931	7,857	1,060	0	1,061	2,121	0
	TOTAL ACCOUNT	3,926	2,299	390,932	397,157	1,060	0	86,197	87,257	2,367
	TOTAL GENERAL PLANT	450,295,590	34,115,422	249,110,454	341,877,824	17,714,097	7,025,143	53,291,827	78,031,067	10,329,933

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	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

AVISTA UTILITIES
 Electric Copy

Report ID:
C-JPL-12E

Ref/Basis	Account Description	ELECTRIC		GAS NORTH		OREGON GAS	
		Direct-WA	Direct-ID	Direct-WA	Direct-ID	Direct-OR	Allocated
	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	0	0	0
99	GD-OR / AS	0	0	0	0	989,393	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	153,179	0	1,022,594	0	989,393	0
	303100 Misc Intangible Plant--Mainframe Software						
99	ED-WA / ID / AN	4,997,333	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	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0
	TOTAL ACCOUNT	4,997,333	23,524	0	0	0	0
	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	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
	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
	TOTAL	5,150,512	98,869	1,022,594	33,125,747	989,393	14,580,207
							15,569,600

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%	19.751%	8.702%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	69.082%	30.918%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	21.257%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
COMMON ACCUMULATED DEFERRED FIT		C-DTX-12E
For Twelve Months Ended December 31, 2015		
Ending Balance Basis		

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(66,860,310)	(47,836,546)	(13,205,580)	(5,818,184)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(625,431)	(492,489)	(132,942)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(68,032,135)</u>	<u>(48,719,964)</u>	<u>(13,446,440)</u>	<u>(5,865,731)</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.547%	19.751%	8.702%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.082%	30.918%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.743%	21.257%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
C-WKC-12E

Electric Copy

Ref/Basis Account Description	***** SYSTEM *****				Total	***** ELECTRIC *****		***** GAS NORTH *****		***** GAS SOUTH*****	
	Washington	Idaho	Oregon	Idaho		Washington	Idaho	Washington	Idaho	Washington	Oregon
1 151120 FUEL STOCK COAL-COLSTRIP					0						
1 151210 FUEL STOCK HOG FUEL-KFGS					0						
7/4 154100 PLANT MATERIALS & OPER SUPPLIES			2,633,523		2,633,523						2,633,523
1 154300 PLANT MATERIALS & OPER SUP-CS2					0						
1 154400 PLANT MATERIALS & OPER SUP-COLSTRIP					0						
7/4 154500 SUPPLY CHAIN RECEIVING INVENTORY			0		0						0
7/4 154550 SUPPLY CHAIN AVERAGE COST VARIANCE			0		0						0
7/4 154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			2		2						2
99 163998 COMMON WORKING CAPITAL	0				0				0		
99 163999 INVESTOR-SUPPLIED WORKING CAPITAL	68,685,249	10,956,802		79,642,051	53,521,398	9,312,975	15,163,851	1,643,827	15,163,851	1,643,827	
TOTAL	68,685,249	10,956,802	2,633,525	82,275,576	53,521,398	9,312,975	15,163,851	1,643,827	15,163,851	1,643,827	2,633,525

ALLOCATION RATIOS:

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