

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended January 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	19,052,116	12,714,526	6,337,590
	Adjustments			
	Adjusted Net Operating Income (Loss)	19,052,116	12,714,526	6,337,590
E-APL	Electric Net Rate Base	2,112,382,818	1,399,796,230	712,586,588
	RATE OF RETURN	0.902%	0.908%	0.889%

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

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended January 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2015 thru 12-31-2015	100.000%	65.630%	34.370%
2	Input	Number of Customers	1-01-2016 thru 01-31-2016	372,274	243,974	128,300
		Percent		100.000%	65.536%	34.464%
3	E-OPS	Direct Distribution Operating Expense	1-01-2016 thru 01-31-2016	1,649,507	1,076,396	573,111
		Percent		100.000%	65.256%	34.744%
	Input	Jurisdictional 4-Factor Ratio	01-01-2015 thru 12-31-2015			
		Direct O & M Accts 500 - 598		22,258,114	14,179,208	8,078,906
		Direct O & M Accts 901 - 935		27,675,297	19,974,239	7,701,058
		Total		49,933,411	34,153,447	15,779,964
		Percentage		100.000%	68.398%	31.602%
		Direct Labor Accts 500 - 598		14,905,270	10,500,754	4,404,516
		Direct Labor Accts 901 - 935		5,379,445	4,296,600	1,082,845
		Total		20,284,715	14,797,354	5,487,361
		Percentage		100.000%	72.948%	27.052%
		Number of Customers		374,962	246,435	128,527
		Percentage		100.000%	65.723%	34.277%
		Net Direct Plant		951,044,253	619,058,713	331,985,540
		Percentage		100.000%	65.093%	34.907%
4		Total Percentages		400.000%	272.161%	127.839%
		Percent		100.000%	68.040%	31.960%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended January 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES

For Month Ended January 31, 2016
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended January 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		65,517,641	57,859,575	7,658,066	0
		Direct O & M Accts 901 - 935		37,524,901	30,725,388	6,799,513	0
		Adjustments		0	0	0	0
		Total		103,042,542	88,584,963	14,457,579	0
		Percentage		100.000%	85.969%	14.031%	0.000%
		Direct Labor Accts 500 - 894		66,392,511	54,197,331	12,195,180	0
		Direct Labor Accts 901 - 935		3,705,603	3,297,361	408,242	0
		Total		70,098,114	57,494,692	12,603,422	0
		Percentage		100.000%	82.020%	17.980%	0.000%
		Number of Customers at Percentage		610,340	374,962	235,378	0
				100.000%	61.435%	38.565%	0.000%
		Net Direct Plant Percentage		2,706,279,542	2,286,953,784	419,325,758	0
				100.000%	84.505%	15.495%	0.000%
9		Total Percentages		400.000%	313.930%	86.070%	0.000%
		Average (CD AN/ID/WA)		100.000%	78.482%	21.518%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	12-01-2015 thru 01-31-2016	1,004,378,904	660,104,564	344,274,340	
				100.000%	65.723%	34.277%	
11		Book Depreciation Percent	1-01-2016 thru 01-31-2016	8,277,167	5,382,864	2,894,303	
				100.000%	65.033%	34.967%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended January 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	12-01-2015 thru 01-31-2016	2,522,915,206 100.000%	1,662,607,427 65.900%	860,307,779 34.100%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2015 thru 01-31-2016	227,724,058 100.000%	152,165,546 66.820%	75,558,512 33.180%
14		Net Allocated Schedule M's - AMA Percent	1-01-2016 thru 01-31-2016	-15,881,942 100.000%	-10,224,468 64.378%	-5,657,474 35.622%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	41,212,469	0	41,212,469	27,892,850	0	27,892,850	13,319,619	0	13,319,619
99	442200	Commercial - Firm & Int.	27,096,387	0	27,096,387	19,040,160	0	19,040,160	8,056,227	0	8,056,227
1	442300	Industrial	9,024,616	0	9,024,616	5,159,906	0	5,159,906	3,864,710	0	3,864,710
99	444000	Public Street & Highway Lighting	642,643	0	642,643	435,068	0	435,068	207,575	0	207,575
99	448000	Interdepartmental Revenue	99,915	0	99,915	71,852	0	71,852	28,063	0	28,063
99	499XXX	Unbilled Revenue	(2,603,018)	0	(2,603,018)	(1,513,057)	0	(1,513,057)	(1,089,961)	0	(1,089,961)
		TOTAL SALES TO ULTIMATE CUSTOMERS	75,473,012	0	75,473,012	51,086,779	0	51,086,779	24,386,233	0	24,386,233
1	447XXX	Sales for Resale	0	10,291,009	10,291,009	0	6,753,989	6,753,989	0	3,537,020	3,537,020
		TOTAL SALES OF ELECTRICITY	75,473,012	10,291,009	85,764,021	51,086,779	6,753,989	57,840,768	24,386,233	3,537,020	27,923,253
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	35,542	0	35,542	22,976	0	22,976	12,566	0	12,566
1	453000	Sales of Water & Water Power	0	35,167	35,167	0	23,080	23,080	0	12,087	12,087
1	454000	Rent from Electric Property	209,972	7,078	217,050	83,942	4,645	88,587	126,030	2,433	128,463
1	456XXX	Other Electric Revenues	(234,552)	5,310,261	5,075,709	(615,972)	3,485,124	2,869,152	381,420	1,825,137	2,206,557
		TOTAL OTHER OPERATING REVENUE	10,962	5,352,506	5,363,468	(509,054)	3,512,849	3,003,795	520,016	1,839,657	2,359,673
		TOTAL ELECTRIC REVENUE	75,483,974	15,643,515	91,127,489	50,577,725	10,266,838	60,844,563	24,906,249	5,376,677	30,282,926

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	21,710	21,710	0	14,248	14,248	0	7,462	7,462
1	501XXX	Fuel	0	2,917,908	2,917,908	0	1,915,023	1,915,023	0	1,002,885	1,002,885
1	502000	Steam Expense	0	656,593	656,593	0	430,922	430,922	0	225,671	225,671
1	505000	Electric Expense	0	92,651	92,651	0	60,807	60,807	0	31,844	31,844
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	400,663	400,663	0	262,955	262,955	0	137,708	137,708
1	507000	Rent	0	8,756	8,756	0	5,747	5,747	0	3,009	3,009
		MAINTENANCE									
1	510000	Supervision & Engineering	0	45,355	45,355	0	29,766	29,766	0	15,589	15,589
1	511000	Structures	0	59,148	59,148	0	38,819	38,819	0	20,329	20,329
1	512000	Boiler Plant	0	444,718	444,718	0	291,868	291,868	0	152,850	152,850
1	513000	Electric Plant	0	51,398	51,398	0	33,733	33,733	0	17,665	17,665
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	(386,427)	(386,427)	0	(253,612)	(253,612)	0	(132,815)	(132,815)
		TOTAL STEAM POWER GENERATION EXP	0	4,312,473	4,312,473	0	2,830,276	2,830,276	0	1,482,197	1,482,197
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	176,283	176,283	0	115,695	115,695	0	60,588	60,588
1	536000	Water for Power	0	92,666	92,666	0	60,817	60,817	0	31,849	31,849
1	537000	Hydraulic Expense	242,593	219,938	462,531	159,064	144,345	303,409	83,529	75,593	159,122
1	538000	Electric Expense	0	552,757	552,757	0	362,774	362,774	0	189,983	189,983
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	60,621	60,621	0	39,786	39,786	0	20,835	20,835
1	540000	Rent	0	101,070	101,070	0	66,332	66,332	0	34,738	34,738
1	540100	MT Trust Funds Land Settlement Rents	405,138	0	405,138	266,271	0	266,271	138,867	0	138,867
		MAINTENANCE									
1	541000	Supervision & Engineering	0	70,157	70,157	0	46,044	46,044	0	24,113	24,113
1	542000	Structures	0	25,369	25,369	0	16,650	16,650	0	8,719	8,719
1	543000	Reservoirs, Dams, & Waterways	0	61,809	61,809	0	40,565	40,565	0	21,244	21,244
1	544000	Electric Plant	0	217,239	217,239	0	142,574	142,574	0	74,665	74,665
1	545000	Miscellaneous Hydraulic Plant	0	45,134	45,134	0	29,621	29,621	0	15,513	15,513
		TOTAL HYDRO POWER GENERATION EXP	647,731	1,623,043	2,270,774	425,335	1,065,203	1,490,538	222,396	557,840	780,236
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	116,744	116,744	0	76,619	76,619	0	40,125	40,125
1	547XXX	Fuel	0	9,063,065	9,063,065	0	5,948,090	5,948,090	0	3,114,975	3,114,975
1	548000	Generation Expense	0	315,268	315,268	0	206,910	206,910	0	108,358	108,358
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	89,807	89,807	0	58,940	58,940	0	30,867	30,867
1	550000	Rent	0	(2,819)	(2,819)	0	(1,850)	(1,850)	0	(969)	(969)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	38,884	38,884	0	25,520	25,520	0	13,364	13,364
1	552000	Structures	0	3,683	3,683	0	2,417	2,417	0	1,266	1,266
1	553000	Generating & Electric Equipment	(278)	62,914	62,636	(278)	41,290	41,012	0	21,624	21,624
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	28,701	28,701	0	18,836	18,836	0	9,865	9,865
		TOTAL OTHER POWER GENERATION EXP	(278)	9,716,247	9,715,969	(278)	6,376,772	6,376,494	0	3,339,475	3,339,475

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	13,649,153	13,649,153	0	8,957,939	8,957,939	0	4,691,214	4,691,214
1	556000	System Control & Load Dispatching	0	68,494	68,494	0	44,953	44,953	0	23,541	23,541
E-557	557XXX	Other Expense	194,048	2,429,962	2,624,010	(390,144)	1,594,784	1,204,640	584,192	835,178	1,419,370
TOTAL OTHER POWER SUPPLY EXPENSE			194,048	16,147,609	16,341,657	(390,144)	10,597,676	10,207,532	584,192	5,549,933	6,134,125
TOTAL PRODUCTION OPERATING EXP			841,501	31,799,372	32,640,873	34,913	20,869,927	20,904,840	806,588	10,929,445	11,736,033
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	174,866	174,866	0	114,765	114,765	0	60,101	60,101
1	561000	Load Dispatching	0	213,373	213,373	0	140,037	140,037	0	73,336	73,336
1	562000	Station Expense	0	33,003	33,003	0	21,660	21,660	0	11,343	11,343
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	6,629	6,629	0	4,351	4,351	0	2,278	2,278
1	565XXX	Transmission of Electricity by Others	0	1,376,369	1,376,369	0	903,311	903,311	0	473,058	473,058
1	566000	Miscellaneous Transmission Expense	0	1,140,414	1,140,414	0	748,454	748,454	0	391,960	391,960
1	567000	Rent	0	17,054	17,054	0	11,193	11,193	0	5,861	5,861
MAINTENANCE											
1	568000	Supervision & Engineering	0	97,754	97,754	0	64,156	64,156	0	33,598	33,598
1	569000	Structures	0	42,686	42,686	0	28,015	28,015	0	14,671	14,671
1	570000	Station Equipment	1,640	49,587	51,227	0	32,544	32,544	1,640	17,043	18,683
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	12,474	27,576	40,050	12,474	18,098	30,572	0	9,478	9,478
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	5,160	5,160	0	3,387	3,387	0	1,773	1,773
TOTAL TRANSMISSION OPERATING EXP			14,114	3,184,471	3,198,585	12,474	2,089,971	2,102,445	1,640	1,094,500	1,096,140

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,188,000	2,188,000	0	1,435,984	1,435,984	0	752,016	752,016
E-DEPX		Depreciation Expense-Transmission	0	958,891	958,891	0	629,320	629,320	0	329,571	329,571
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,583	96,583	0	63,387	63,387	0	33,196	33,196
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,793)	0	(11,793)	11,793	0	11,793
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,939	11,861	0	5,728	5,728
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,790	1,790	0	937	937
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	211,391	0	211,391	91,896	0	91,896	119,495	0	119,495
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,352	48,352	0	25,322	25,322
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407391	Amortization of Spokane River TDG	24,200	0	24,200	24,200	0	24,200	0	0	0
99	407395	Optional Renewable Power Revenue Offset	18,314	0	18,314	14,385	0	14,385	3,929	0	3,929
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
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	(101,782)	0	(101,782)	(73,494)	0	(73,494)	(28,288)	0	(28,288)
99	407455	Amortization of Colstrip Refund	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	44,990	0	44,990	0	0	0	44,990	0	44,990
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	21,269	0	21,269	21,269	0	21,269	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(460)	(460)	0	(241)	(241)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,030,214	2,030,214	0	1,332,430	1,332,430	0	697,784	697,784
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	481,793	5,366,055	5,847,848	281,738	3,521,742	3,803,480	200,055	1,844,313	2,044,368
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	1,337,408	40,349,898	41,687,306	329,125	26,481,640	26,810,765	1,008,283	13,868,258	14,876,541

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	240,160	217,359	457,519	115,226	141,840	257,066	124,934	75,519	200,453
3	582000	Station Expense	58,710	3,729	62,439	22,734	2,433	25,167	35,976	1,296	37,272
3	583000	Overhead Line Expense	112,026	34,922	146,948	51,975	22,789	74,764	60,051	12,133	72,184
3	584000	Underground Line Expense	78,365	0	78,365	58,406	0	58,406	19,959	0	19,959
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	483	0	483	0	0	0	483	0	483
3	586000	Meter Expense	154,324	2,500	156,824	120,617	1,631	122,248	33,707	869	34,576
3	587000	Customer Installations Expense	51,343	11,739	63,082	31,062	7,660	38,722	20,281	4,079	24,360
3	588000	Miscellaneous Distribution Expense	501,233	265,965	767,198	244,917	173,558	418,475	256,316	92,407	348,723
3	589000	Rent	0	17,180	17,180	0	11,211	11,211	0	5,969	5,969
MAINTENANCE:											
3	590000	Supervision & Engineering	30,081	80,259	110,340	37,823	52,374	90,197	(7,742)	27,885	20,143
3	591000	Structures	13,980	0	13,980	9,338	0	9,338	4,642	0	4,642
3	592000	Station Equipment	69,970	7,009	76,979	60,771	4,574	65,345	9,199	2,435	11,634
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	142,526	(133,163)	9,363	233,503	(86,897)	146,606	(90,977)	(46,266)	(137,243)
3	594000	Underground Lines	34,142	0	34,142	24,286	0	24,286	9,856	0	9,856
3	595000	Line Transformers	12,735	8,800	21,535	11,788	5,743	17,531	947	3,057	4,004
3	596000	Street Light & Signal System Maintenance Exp	29,447	0	29,447	14,676	0	14,676	14,771	0	14,771
3	597000	Meters	2,201	0	2,201	748	0	748	1,453	0	1,453
3	598000	Miscellaneous Distribution Expense	117,781	24,544	142,325	38,526	16,016	54,542	79,255	8,528	87,783
TOTAL DISTRIBUTION OPERATING EXP			1,649,507	540,843	2,190,350	1,076,396	352,932	1,429,328	573,111	187,911	761,022
E-DEPX		Depreciation Expense-Distribution	3,575,725	3,425	3,579,150	2,254,699	2,235	2,256,934	1,321,026	1,190	1,322,216
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,250	0	2,250	2,250	0	2,250	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	5,223,033	0	5,223,033	4,518,674	0	4,518,674	704,359	0	704,359
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			8,801,008	3,425	8,804,433	6,775,623	2,235	6,777,858	2,025,385	1,190	2,026,575
TOTAL DISTRIBUTION EXPENSES			10,450,515	544,268	10,994,783	7,852,019	355,167	8,207,186	2,598,496	189,101	2,787,597

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	26,422	26,422	0	17,316	17,316	0	9,106	9,106
2	902000	Meter Reading Expenses	252,639	13,372	266,011	224,813	8,763	233,576	27,826	4,609	32,435
E-903	903XXX	Customer Records & Collection Expenses	108,964	643,278	752,242	67,285	421,579	488,864	41,679	221,699	263,378
2	904000	Uncollectible Accounts	0	264,170	264,170	0	173,126	173,126	0	91,044	91,044
2	905000	Misc Customer Accounts	0	20,616	20,616	0	13,511	13,511	0	7,105	7,105
TOTAL CUSTOMER ACCOUNTS EXPENSES			361,603	967,858	1,329,461	292,098	634,295	926,393	69,505	333,563	403,068
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,218,763	35,633	2,254,396	1,583,737	23,352	1,607,089	635,026	12,281	647,307
2	909000	Advertising	0	56,215	56,215	0	36,841	36,841	0	19,374	19,374
2	910000	Misc Customer Service & Info Exp	0	58,337	58,337	0	38,232	38,232	0	20,105	20,105
TOTAL CUSTOMER SERVICE & INFO EXP			2,218,763	150,185	2,368,948	1,583,737	98,425	1,682,162	635,026	51,760	686,786
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	48,465	2,289,474	2,337,939	36,114	1,557,758	1,593,872	12,351	731,716	744,067
4	921000	Office Supplies & Expenses	19,837	239,157	258,994	19,837	162,722	182,559	0	76,435	76,435
4	922000	Admin Exp Transferred--Credit	0	(9,231)	(9,231)	0	(6,281)	(6,281)	0	(2,950)	(2,950)
4	923000	Outside Services Employed	(1,139)	429,310	428,171	(1,734)	292,103	290,369	595	137,207	137,802
4	924000	Property Insurance Premium	0	104,293	104,293	0	70,961	70,961	0	33,332	33,332
4	925XXX	Injuries and Damages	235	288,817	289,052	78	196,511	196,589	157	92,306	92,463
4	926XXX	Employee Pensions and Benefits	0	51,478	51,478	0	35,026	35,026	0	16,452	16,452
4	927000	Franchise Requirements	327	0	327	0	0	0	327	0	327
1	928000	Regulatory Commission Expenses	269,677	254,939	524,616	207,570	167,316	374,886	62,107	87,623	149,730
4	930000	Miscellaneous General Expenses	19,940	537,076	557,016	7,733	365,427	373,160	12,207	171,649	183,856
4	931000	Rents	790	101,798	102,588	440	69,263	69,703	350	32,535	32,885
4	935000	Maintenance of General Plant	106,048	898,799	1,004,847	60,193	611,543	671,736	45,855	287,256	333,111
TOTAL ADMIN & GEN OPERATING EXP			464,180	5,185,910	5,650,090	330,231	3,522,349	3,852,580	133,949	1,663,561	1,797,510

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended January 31, 2016		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	145,490	1,397,381	1,542,871	107,203	950,778	1,057,981	38,287	446,603	484,890
E-AMTX		Amortization Expense-General Plant - 303000	0	36,228	36,228	0	24,634	24,634	0	11,594	11,594
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	85,026	990,831	1,075,857	83,413	674,162	757,575	1,613	316,669	318,282
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	5,359	5,359	0	3,646	3,646	0	1,713	1,713
99	407229	Idaho Earnings Test Amortization	(260,125)	0	(260,125)	0	0	0	(260,125)	0	(260,125)
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(29,609)	2,429,799	2,400,190	190,616	1,653,220	1,843,836	(220,225)	776,579	556,354
		TOTAL ADMIN & GENERAL EXPENSES	434,571	7,615,709	8,050,280	520,847	5,175,569	5,696,416	(86,276)	2,440,140	2,353,864
		TOTAL EXPENSES BEFORE FIT	14,802,860	49,627,918	64,430,778	10,577,826	32,745,096	43,322,922	4,225,034	16,882,822	21,107,856
		NET OPERATING INCOME (LOSS) BEFORE FIT			26,696,711			17,521,641			9,175,070
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(13,600,709)			(9,010,974)			(4,589,735)
E-FIT		DEFERRED FEDERAL INCOME TAX			21,263,584			13,830,086			7,433,498
E-FIT		AMORTIZED ITC - NOXON			(18,280)			(11,997)			(6,283)
		ELECTRIC NET OPERATING INCOME (LOSS)			19,052,116			12,714,526			6,337,590

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.536%	34.464%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.256%	34.744%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended January 31, 2016	
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	700	113,354	114,054	200	74,394	74,594	500	38,960	39,460
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	1,894,955	1,894,955	0	1,243,659	1,243,659	0	651,296	651,296
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	12,189	12,189	0	8,000	8,000	0	4,189	4,189
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	301,068	301,068	0	197,591	197,591	0	103,477	103,477
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	5,020	5,020	0	3,295	3,295	0	1,725	1,725
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	0	0	0	0	0	0	0	0
1	456100	TRANSMISSION REVENUE OF OTHERS	0	812,195	812,195	0	533,044	533,044	0	279,151	279,151
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	266,000	266,000	0	174,576	174,576	0	91,424	91,424
1	456130	ANCILLARY SERVICES REVENUE	0	159,500	159,500	0	104,680	104,680	0	54,820	54,820
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	(494,996)	0	(494,996)	(505,073)	0	(505,073)	10,077	0	10,077
1	456329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	247,190	0	247,190	(119,421)	0	(119,421)	366,611	0	366,611
1	456339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	12,554	0	12,554	8,322	0	8,322	4,232	0	4,232
1	456705	LOW VOLTAGE B ON A	0	77,413	77,413	0	50,806	50,806	0	26,607	26,607
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	0	0	0	0	0	0	0	0
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	0	0	0	0	0	0	0	0
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	1,668,568	1,668,568	0	1,095,081	1,095,081	0	573,487	573,487
TOTAL ACCOUNT 456			(234,552)	5,310,262	5,075,710	(615,972)	3,485,126	2,869,154	381,420	1,825,136	2,206,556

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	13,238,888	13,238,888	0	8,688,682	8,688,682	0	4,550,206	4,550,206
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	57,015	57,015	0	37,419	37,419	0	19,596	19,596
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	193,750	193,750	0	127,158	127,158	0	66,592	66,592
1	555710	Intercompany Purchase	0	159,500	159,500	0	104,680	104,680	0	54,820	54,820
TOTAL ACCOUNT 555			0	13,649,153	13,649,153	0	8,957,939	8,957,939	0	4,691,214	4,691,214

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-557-1A
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	
For Month Ended January 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	485,392	485,392	0	318,563	318,563	0	166,829	166,829
1	557010	Other Power Supply Expense - Financial	0	3,554,533	3,554,533	0	2,332,840	2,332,840	0	1,221,693	1,221,693
1	557150	Fuel - Economic Dispatch	0	(4,400,743)	(4,400,743)	0	(2,888,208)	(2,888,208)	0	(1,512,535)	(1,512,535)
1	557160	Power Supply Expense - Miscellaneous	260,725	273	260,998	260,725	179	260,904	0	94	94
99	557161	Unbilled Add-Ons	274,893	0	274,893	270,107	0	270,107	4,786	0	4,786
1	557170	Broker Fees - Power	0	35,543	35,543	0	23,327	23,327	0	12,216	12,216
1	557171	REC Broker Fees	5,438	3,102	8,540	5,438	2,036	7,474	0	1,066	1,066
1	557172	Trade Reporting	0	375	375	0	246	246	0	129	129
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	0	0	0	0	0	0	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	(596,860)	0	(596,860)	(596,860)	0	(596,860)	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	194,244	0	194,244	194,244	0	194,244	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(565,256)	0	(565,256)	(565,256)	0	(565,256)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	648,973	0	648,973	0	0	0	648,973	0	648,973
99	557390	Idaho PCA Amortization	(96,334)	0	(96,334)	0	0	0	(96,334)	0	(96,334)
1	557395	Optional Renewable Power Expense Offset	0	0	0	0	0	0	0	0	0
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	200,335	200,335	0	131,480	131,480	0	68,855	68,855
1	557711	Turbine Gas Bookout Offset	0	(200,335)	(200,335)	0	(131,480)	(131,480)	0	(68,855)	(68,855)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,751,487	2,751,487	0	1,805,801	1,805,801	0	945,686	945,686
TOTAL ACCOUNT 557			194,048	2,429,962	2,624,010	(390,144)	1,594,784	1,204,640	584,192	835,178	1,419,370

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE	E-903-1A
For Month Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	108,964	643,278	752,242	67,285	421,579	488,864	41,679	221,699	263,378
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	108,964	643,278	752,242	67,285	421,579	488,864	41,679	221,699	263,378

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.536%	34.464%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.900%	34.100%

RESULTS OF OPERATIONS			Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES			E-908-1A
For Month Ended January 31, 2016			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	26,564	35,633	62,197	20,515	23,352	43,867	6,049	12,281	18,330
99	908600	Public Purpose Tariff Rider Expense Offset	2,280,715	0	2,280,715	1,616,897	0	1,616,897	663,818	0	663,818
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(88,516)	0	(88,516)	(53,675)	0	(53,675)	(34,841)	0	(34,841)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,218,763	35,633	2,254,396	1,583,737	23,352	1,607,089	635,026	12,281	647,307

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.536%	34.464%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended January 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.05%	52.05%
2	Cost of Debt		5.245%	5.213%
	Total Weighted Cost		2.730%	2.713%
E-APL	Net Rate Base	2,112,382,818	1,399,796,230	712,586,588
	Interest Deduction for FIT Calculation	57,546,911	38,214,437	19,332,474
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES			
ELECTRIC FEDERAL INCOME TAXES		Report ID: E-FIT-1A			
For Month Ended January 31, 2016					
Average of Monthly Averages Basis					
Ref/Basis	Description	System	Washington	Idaho	
Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue	91,127,489	60,844,563	30,282,926	
E-OPS	Less: Operating & Maintenance Expense	47,378,307	30,897,748	16,480,559	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	9,799,224	6,574,070	3,225,154	
E-OTX	Less: Taxes Other than FIT	7,253,247	5,851,104	1,402,143	
	Net Operating Income Before FIT	26,696,711	17,521,641	9,175,070	
E-INT	Less: Monthly Interest Expense	4,795,576	3,184,536	1,611,040	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,793)	11,793	
E-SCM	Plus: Schedule M Adjustments	(13,764,940)	(9,251,479)	(4,513,461)	
	Taxable Net Operating Income	8,136,195	5,097,419	3,038,776	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	2,847,669	1,784,097	1,063,572	
1	Production Tax Credit	(9,073)	(5,955)	(3,118)	
1	Investment Tax Credit - Noxon *	(16,439,305)	(10,789,116)	(5,650,189)	
	Total Net Federal Income Tax	(13,600,709)	(9,010,974)	(4,589,735)	
E-DTE	Deferred FIT	21,263,584	13,830,086	7,433,498	
1	411400 Amortized Investment Tax Credit - Noxon	(18,280)	(11,997)	(6,283)	
	Total Net FIT/Deferred FIT	7,644,595	4,807,115	2,837,480	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	3,808,491	5,676,695	9,485,186	2,447,565	3,784,145	6,231,710	1,360,926	1,892,550	3,253,476
12	997001 Contributions In Aid of Construction	0	399,241	399,241	0	263,100	263,100	0	136,141	136,141
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	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
4	997005 FAS106 Current Retiree Medical Accrual	0	230,903	230,903	0	157,106	157,106	0	73,797	73,797
99	997007 Idaho PCA	552,639	0	552,639	0	0	0	552,639	0	552,639
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	51,810	51,810	0	35,252	35,252	0	16,558	16,558
12	997016 Redemption Expense Amortization	0	105,402	105,402	0	69,460	69,460	0	35,942	35,942
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	712,288	0	712,288	799,807	0	799,807	(87,519)	0	(87,519)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	916,657	916,657	0	623,693	623,693	0	292,964	292,964
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(2,124,977)	0	(2,124,977)	(1,748,132)	0	(1,748,132)	(376,845)	0	(376,845)
12	997032 Interest Rate Swaps	0	42,920	42,920	0	28,284	28,284	0	14,636	14,636
4	997033 BPA Residential Exchange	(12,424)	0	(12,424)	(12,697)	0	(12,697)	273	0	273
99	997034 Montana Hydro Settlement	86,439	0	86,439	56,382	0	56,382	30,057	0	30,057
1	997041 Rathdrum Turbine Lease, Tax	0	(23,284)	(23,284)	0	(15,281)	(15,281)	0	(8,003)	(8,003)
99	997043 Washington Deferred Power Costs	(584,595)	0	(584,595)	(584,595)	0	(584,595)	0	0	0
1	997044 Non-Monetary Power Costs	0	57,015	57,015	0	37,419	37,419	0	19,596	19,596
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(291,059)	0	(291,059)	(1,834)	0	(1,834)	(289,225)	0	(289,225)
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(429,359)	(429,359)	0	(282,948)	(282,948)	0	(146,411)	(146,411)
11	997049 Tax Depreciation	0	(20,973,088)	(20,973,088)	0	(13,639,428)	(13,639,428)	0	(7,333,660)	(7,333,660)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	5,438	5,438	0	3,700	3,700	0	1,738	1,738
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061 CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0	33,333
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	15,258	73,674	88,932	12,677	48,352	61,029	2,581	25,322	27,903
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	224,245	0	224,245	239,401	0	239,401	(15,156)	0	(15,156)
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	109,384	109,384	0	57,283	57,283
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	761,692	761,692	0	495,351	495,351	0	266,341	266,341
4	997081 Deferred Compensation	0	(421,155)	(421,155)	0	(286,554)	(286,554)	0	(134,601)	(134,601)
4	997082 Meal Disallowances	0	39,010	39,010	0	26,542	26,542	0	12,468	12,468
4	997083 Paid Time Off	0	(15,950)	(15,950)	0	(10,852)	(10,852)	0	(5,098)	(5,098)
2	997084 Customer Uncollectibles	0	109,038	109,038	0	71,459	71,459	0	37,579	37,579
99	997088 Deferred O&M Colstrip & CS2	256,381	0	256,381	91,896	0	91,896	164,485	0	164,485
99	997089 CNC Transmission	0	0	0	0	0	0	0	0	0
99	997091 LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	997092 Smart Grid	0	0	0	0	0	0	0	0	0
99	997093 EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094 Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095 WA REC Deferral	(565,256)	0	(565,256)	(565,256)	0	(565,256)	0	0	0
1	997096 CDA Settlement Costs	0	2,727	2,727	0	1,790	1,790	0	937	937
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	(5,636,633)	0	(5,636,633)	0	0	0	(5,636,633)	0	(5,636,633)
1	997099 Kettle Falls Diesel Leak	0	(60,510)	(60,510)	0	(39,713)	(39,713)	0	(20,797)	(20,797)
99	997100 WA REC Amort	10,685	0	10,685	10,685	0	10,685	0	0	0
1	997101 Repairs 481 (a)	0	(1,706,783)	(1,706,783)	0	(1,120,162)	(1,120,162)	0	(586,621)	(586,621)
1	997102 Amort Idaho Earnings Test (254229)	5,362,900	0	5,362,900	0	0	0	5,362,900	0	5,362,900
99	997103 Def Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	997104 Spokane River TDG	33,969	0	33,969	24,200	0	24,200	9,769	0	9,769
1	997106 Investment Tax Credit	0	(890,792)	(890,792)	0	(584,627)	(584,627)	0	(306,165)	(306,165)
	TOTAL SCHEDULE M ADJUSTMENTS	2,027,317	(15,881,942)	(13,764,940)	972,990	(10,224,469)	(9,251,479)	1,144,012	(5,657,473)	(4,513,461)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.536%	34.464%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	11	Book Depreciation	100.000%	65.033%	34.967%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.900%	34.100%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	20,512,857	20,512,857	0	13,205,767	13,205,767	0	7,307,090	7,307,090
99	410100	Deferred Federal Income Tax Expense - Washin	695,975	0	695,975	695,975	0	695,975	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	92,730	0	92,730	0	0	0	92,730	0	92,730
	410100	Total	788,705	20,512,857	21,301,562	695,975	13,205,767	13,901,742	92,730	7,307,090	7,399,820
14	411100	Deferred Federal Income Tax Expense - Allocate	0	108,814	108,814	0	70,052	70,052	0	38,762	38,762
99	411100	Deferred Federal Income Tax Expense - Washin	(141,708)	0	(141,708)	(141,708)	0	(141,708)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(5,084)	0	(5,084)	0	0	0	(5,084)	0	(5,084)
	411100	Total	(146,792)	108,814	(37,978)	(141,708)	70,052	(71,656)	(5,084)	38,762	33,678
Total Deferred Federal Income Tax Expense			641,913	20,621,671	21,263,584	554,267	13,275,819	13,830,086	87,646	7,345,852	7,433,498

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.378%	35.622%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	110,126	110,126	0	72,276	72,276	0	37,850	37,850
1	408150	R&P Property Tax--Production	0	1,292,225	1,292,225	0	848,087	848,087	0	444,138	444,138
1	408180	R&P Property Tax--Transmission	0	509,143	509,143	0	334,151	334,151	0	174,992	174,992
1	409100	State Income Tax--Montana & Oregon	0	118,720	118,720	0	77,916	77,916	0	40,804	40,804
TOTAL PRODUCTION & TRANSMISSION			0	2,030,214	2,030,214	0	1,332,430	1,332,430	0	697,784	697,784
DISTRIBUTION											
99	408110	State Excise Tax	2,045,722	0	2,045,722	2,045,722	0	2,045,722	0	0	0
99	408120	Municipal Occupation & License Tax	2,142,559	0	2,142,559	1,799,558	0	1,799,558	343,001	0	343,001
99	408160	Miscellaneous State or Local Tax--WA & ID	(54)	0	(54)	0	0	0	(54)	0	(54)
99	408170	R&P Property Tax--Distribution	955,120	0	955,120	673,394	0	673,394	281,726	0	281,726
99	409100	State Income Tax--Idaho	79,686	0	79,686	0	0	0	79,686	0	79,686
TOTAL DISTRIBUTION			5,223,033	0	5,223,033	4,518,674	0	4,518,674	704,359	0	704,359
TOTAL TAXES OTHER THAN FIT			5,223,033	2,030,214	7,253,247	4,518,674	1,332,430	5,851,104	704,359	697,784	1,402,143

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,741,667	8,741,667	0	5,737,156	5,737,156	0	3,004,511	3,004,511
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,312,600	1,312,600	0	687,400	687,400
1	182333	CDA Settlement Costs	0	1,243,338	1,243,338	0	816,003	816,003	0	427,335	427,335
1	182381	CDA Settlement Past Storage	0	33,595,254	33,595,254	0	22,048,565	22,048,565	0	11,546,689	11,546,689
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,909,502	29,512,206	0	15,139,716	15,139,716
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	16,875,095	17,028,274	153,179	11,229,516	11,382,695	0	5,645,579	5,645,579
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,095,952	73,628,235	78,724,187	4,997,333	50,096,651	55,093,984	98,619	23,531,584	23,630,203
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,031,950	4,031,950	0	2,743,339	2,743,339	0	1,288,611	1,288,611
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	34,252,593	34,252,593	0	23,305,464	23,305,464	0	10,947,129	10,947,129
		TOTAL INTANGIBLE PLANT	5,851,835	218,417,350	224,269,185	5,753,216	146,198,796	151,952,012	98,619	72,218,554	72,317,173
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,172	3,578,172	0	2,348,354	2,348,354	0	1,229,818	1,229,818
1	311XXX	Structures & Improvements	0	131,397,126	131,397,126	0	86,235,934	86,235,934	0	45,161,192	45,161,192
1	312000	Boiler Plant	0	173,839,029	173,839,029	0	114,090,555	114,090,555	0	59,748,474	59,748,474
1	313000	Generators	0	6,770	6,770	0	4,443	4,443	0	2,327	2,327
1	314000	Turbogenerator Units	0	54,490,701	54,490,701	0	35,762,247	35,762,247	0	18,728,454	18,728,454
1	315000	Accessory Electric Equipment	0	27,022,705	27,022,705	0	17,735,001	17,735,001	0	9,287,704	9,287,704
1	316000	Miscellaneous Power Plant Equipment	0	17,139,669	17,139,669	0	11,248,765	11,248,765	0	5,890,904	5,890,904
		TOTAL STEAM PRODUCTION PLANT	0	407,474,172	407,474,172	0	267,425,299	267,425,299	0	140,048,873	140,048,873
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,936,943	59,936,943	0	39,336,616	39,336,616	0	20,600,327	20,600,327
1	331XXX	Structures & Improvements	0	62,111,635	62,111,635	0	40,763,866	40,763,866	0	21,347,769	21,347,769
1	332XXX	Reservoirs, Dams, & Waterways	0	153,815,635	153,815,635	0	100,949,201	100,949,201	0	52,866,434	52,866,434
1	333000	Waterwheels, Turbines, & Generators	0	167,828,801	167,828,801	0	110,146,042	110,146,042	0	57,682,759	57,682,759
1	334000	Accessory Electric Equipment	0	42,584,172	42,584,172	0	27,947,992	27,947,992	0	14,636,180	14,636,180
1	335XXX	Miscellaneous Power Plant Equipment	0	9,526,404	9,526,404	0	6,252,179	6,252,179	0	3,274,225	3,274,225
1	336000	Roads, Railroads, & Bridges	0	2,681,350	2,681,350	0	1,759,770	1,759,770	0	921,580	921,580
		TOTAL HYDRAULIC PRODUCTION PLANT	0	498,484,940	498,484,940	0	327,155,666	327,155,666	0	171,329,274	171,329,274
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	594,062	594,062	0	311,106	311,106
1	341000	Structures & Improvements	0	16,793,372	16,793,372	0	11,021,490	11,021,490	0	5,771,882	5,771,882
1	342000	Fuel Holders, Producers, & Accessories	0	21,377,955	21,377,955	0	14,030,352	14,030,352	0	7,347,603	7,347,603
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,691,785	15,691,785	0	8,217,685	8,217,685
1	344000	Generators	0	208,085,871	208,085,871	0	136,566,757	136,566,757	0	71,519,114	71,519,114
1	344010	Generators - Solar	0	149,670	149,670	0	98,228	98,228	0	51,442	51,442
1	345000	Accessory Electric Equipment	0	20,747,519	20,747,519	0	13,616,597	13,616,597	0	7,130,922	7,130,922
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,795	21,795	0	11,414	11,414
1	346000	Miscellaneous Power Plant Equipment	0	1,790,817	1,790,817	0	1,175,313	1,175,313	0	615,504	615,504
		TOTAL OTHER PRODUCTION PLANT	0	293,793,051	293,793,051	0	192,816,379	192,816,379	0	100,976,672	100,976,672
		TOTAL PRODUCTION PLANT	0	1,199,752,163	1,199,752,163	0	787,397,344	787,397,344	0	412,354,819	412,354,819

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended January 31, 2016			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	21,943,311	21,943,311	0	14,401,395	14,401,395	0	7,541,916	7,541,916
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	20,693,448	20,693,448	0	13,581,110	13,581,110	0	7,112,338	7,112,338
1	353000	Station Equipment	0	242,953,181	242,953,181	0	159,450,173	159,450,173	0	83,503,008	83,503,008
1	354000	Towers & Fixtures	0	17,172,590	17,172,590	0	11,270,371	11,270,371	0	5,902,219	5,902,219
1	355000	Poles & Fixtures	0	198,487,123	198,487,123	0	130,267,099	130,267,099	0	68,220,024	68,220,024
1	356000	Overhead Conductors & Devices	0	131,670,005	131,670,005	0	86,415,024	86,415,024	0	45,254,981	45,254,981
1	357000	Underground Conduit	0	2,987,090	2,987,090	0	1,960,427	1,960,427	0	1,026,663	1,026,663
1	358000	Underground Conductors & Devices	0	2,342,270	2,342,270	0	1,537,232	1,537,232	0	805,038	805,038
1	359000	Roads & Trails	0	1,966,794	1,966,794	0	1,290,807	1,290,807	0	675,987	675,987
TOTAL TRANSMISSION PLANT			0	640,215,812	640,215,812	0	420,173,638	420,173,638	0	220,042,174	220,042,174
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	5,346,311	0	5,346,311	3,893,993	0	3,893,993	1,452,318	0	1,452,318
99	360400	Land Easements	2,491,385	0	2,491,385	335,296	0	335,296	2,156,089	0	2,156,089
99	361000	Structures & Improvements	20,388,598	0	20,388,598	13,893,077	0	13,893,077	6,495,521	0	6,495,521
3	362000	Station Equipment	122,966,209	2,085,820	125,052,029	79,339,743	1,361,123	80,700,866	43,626,466	724,697	44,351,163
99	363000	Energy Storage Equipment	2,354,235	0	2,354,235	2,354,235	0	2,354,235	0	0	0
99	364000	Poles, Towers, & Fixtures	338,996,183	0	338,996,183	215,190,647	0	215,190,647	123,805,536	0	123,805,536
99	365000	Overhead Conductors & Devices	214,007,139	0	214,007,139	133,749,213	0	133,749,213	80,257,926	0	80,257,926
99	366000	Underground Conduit	98,966,924	0	98,966,924	63,011,923	0	63,011,923	35,955,001	0	35,955,001
99	367000	Underground Conductors & Devices	174,214,917	0	174,214,917	112,694,289	0	112,694,289	61,520,628	0	61,520,628
99	368000	Line Transformers	234,458,494	0	234,458,494	159,994,119	0	159,994,119	74,464,375	0	74,464,375
99	369XXX	Services	151,555,547	0	151,555,547	99,172,043	0	99,172,043	52,383,504	0	52,383,504
99	370000	Meters	49,549,815	0	49,549,815	27,110,477	0	27,110,477	22,439,338	0	22,439,338
99	373XXX	Street Light & Signal Systems	49,773,282	0	49,773,282	32,905,137	0	32,905,137	16,868,145	0	16,868,145
TOTAL DISTRIBUTION PLANT			1,465,069,039	2,085,820	1,467,154,859	943,644,192	1,361,123	945,005,315	521,424,847	724,697	522,149,544
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,418,128	7,569,584	8,987,712	712,702	5,150,345	5,863,047	705,426	2,419,239	3,124,665
4	390XXX	Structures & Improvements	13,384,673	77,057,393	90,442,066	6,589,079	52,429,850	59,018,929	6,795,594	24,627,543	31,423,137
4	391XXX	Office Furniture & Equipment	3,487,904	52,121,768	55,609,672	3,406,469	35,463,651	38,870,120	81,435	16,658,117	16,739,552
4	392XXX	Transportation Equipment	25,420,238	13,918,855	39,339,093	18,408,496	9,470,389	27,878,885	7,011,742	4,448,466	11,460,208
4	393000	Stores Equipment	258,152	2,984,174	3,242,326	116,999	2,030,432	2,147,431	141,153	953,742	1,094,895
4	394000	Tools, Shop & Garage Equipment	1,959,005	10,891,013	12,850,018	928,516	7,410,245	8,338,761	1,030,489	3,480,768	4,511,257
4	394100	Electric Charging Stations	0	50,094	50,094	0	34,084	34,084	0	16,010	16,010
4	395000	Laboratory Equipment	253,392	619,441	872,833	218,672	421,468	640,140	34,720	197,973	232,693
4	396XXX	Power Operated Equipment	26,030,186	9,050,485	35,080,671	15,845,077	6,157,950	22,003,027	10,185,109	2,892,535	13,077,644
4	397XXX	Communications Equipment	20,806,708	74,626,308	95,433,016	12,461,240	50,775,740	63,236,980	8,345,468	23,850,568	32,196,036
4	398000	Miscellaneous Equipment	6,212	392,879	399,091	3,913	267,315	271,228	2,299	125,564	127,863
TOTAL GENERAL PLANT			93,024,598	249,281,994	342,306,592	58,691,163	169,611,469	228,302,632	34,333,435	79,670,525	114,003,960
TOTAL PLANT IN SERVICE			1,563,945,472	2,309,753,139	3,873,698,611	1,008,088,571	1,524,742,370	2,532,830,941	555,856,901	785,010,769	1,340,867,670

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended January 31, 2016			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(289,621,554)	(289,621,554)	0	(190,078,626)	(190,078,626)	0	(99,542,928)	(99,542,928)
E-ADEP		Hydro Production Plant	0	(139,587,011)	(139,587,011)	0	(91,610,955)	(91,610,955)	0	(47,976,056)	(47,976,056)
E-ADEP		Other Production Plant	0	(103,223,829)	(103,223,829)	0	(67,745,799)	(67,745,799)	0	(35,478,030)	(35,478,030)
E-ADEP		Transmission Plant	0	(202,063,898)	(202,063,898)	0	(132,614,536)	(132,614,536)	0	(69,449,362)	(69,449,362)
E-ADEP		Distribution Plant	(462,740,763)	(35,192)	(462,775,955)	(284,877,786)	(22,965)	(284,900,751)	(177,862,977)	(12,227)	(177,875,204)
E-ADEP		General Plant	(32,973,472)	(81,609,062)	(114,582,534)	(20,610,280)	(55,526,806)	(76,137,086)	(12,363,192)	(26,082,256)	(38,445,448)
TOTAL ACCUMULATED DEPRECIATION			(495,714,235)	(816,140,546)	(1,311,854,781)	(305,488,066)	(537,599,687)	(843,087,753)	(190,226,169)	(278,540,859)	(468,767,028)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(10,404,176)	(10,404,176)	0	(6,828,261)	(6,828,261)	0	(3,575,915)	(3,575,915)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(177,236)	0	(177,236)	(177,236)	0	(177,236)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,014,122)	(1,014,122)	0	(688,539)	(688,539)	0	(325,583)	(325,583)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,675,239)	(24,291,425)	(26,966,664)	(2,629,481)	(16,527,886)	(19,157,367)	(45,758)	(7,763,539)	(7,809,297)
E-AAAMT		General Plant - 390200, 396200	(120,778)	(245,645)	(366,423)	(117,217)	(167,137)	(284,354)	(3,561)	(78,508)	(82,069)
TOTAL ACCUMULATED AMORTIZATION			(2,973,253)	(35,955,368)	(38,928,621)	(2,923,934)	(24,211,823)	(27,135,757)	(49,319)	(11,743,545)	(11,792,864)
TOTAL ACCUMULATED DEPR/AMORT			(498,687,488)	(852,095,914)	(1,350,783,402)	(308,412,000)	(561,811,510)	(870,223,510)	(190,275,488)	(290,284,404)	(480,559,892)
NET ELECTRIC UTILITY PLANT before DFIT			1,065,257,984	1,457,657,225	2,522,915,209	699,676,571	962,930,860	1,662,607,431	365,581,413	494,726,365	860,307,778
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(141,769)	(141,769)	0	(93,043)	(93,043)	0	(48,726)	(48,726)
12		ADFIT - Electric Plant In Service (282900)	0	(446,225,024)	(446,225,024)	0	(294,062,291)	(294,062,291)	0	(152,162,733)	(152,162,733)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(48,165,539)	(48,165,539)	0	(32,771,833)	(32,771,833)	0	(15,393,706)	(15,393,706)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(389,722)	(389,722)	0	(265,167)	(265,167)	0	(124,555)	(124,555)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(11,758,339)	(11,758,339)	0	(7,716,998)	(7,716,998)	0	(4,041,341)	(4,041,341)
1		ADFIT - CDA Settlement Costs (283333)	0	381,516	381,516	0	250,389	250,389	0	131,127	131,127
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,267,165)	(3,267,165)	0	(2,153,062)	(2,153,062)	0	(1,114,103)	(1,114,103)
TOTAL ACCUMULATED DFIT			0	(509,566,042)	(509,566,042)	0	(336,812,005)	(336,812,005)	0	(172,754,037)	(172,754,037)
NET ELECTRIC UTILITY PLANT			1,065,257,984	948,091,183	2,013,349,167	699,676,571	626,118,855	1,325,795,426	365,581,413	321,972,328	687,553,741

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.256%	34.744%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.900%	34.100%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Month Ended January 31, 2016
Average of Monthly Averages Basis

Report ID:
E-APL-1A

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	#####	948,091,183	2,013,349,167	699,676,571	626,118,855	1,325,795,426	365,581,413	321,972,328	687,553,741
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation	0	0	0	(673,700)	0	(673,700)	673,700	0	673,700
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)	(2,876,486)	0	(2,876,486)	(921,864)	0	(921,864)	(1,954,622)	0	(1,954,622)
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)	7,586,263	0	7,586,263	4,848,144	0	4,848,144	2,738,119	0	2,738,119
99	ADFIT - Kettle Falls Disallowed (190420)	161,082	0	161,082	161,082	0	161,082	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)	1,435,092	0	1,435,092	0	0	0	1,435,092	0	1,435,092
99	ADFIT - Boulder Park Disallowed (190040)	407,717	0	407,717	0	0	0	407,717	0	407,717
99	Investment in WNP3 Exchange Power (124900, 12493)	8,880,969	0	8,880,969	8,880,969	0	8,880,969	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,596,089)	0	(1,596,089)	(1,596,089)	0	(1,596,089)	0	0	0
99	CDA Lake Settlement - WA (182382)	741,576	0	741,576	741,576	0	741,576	0	0	0
99	CDA Lake Settlement - ID (186382)	145,840	0	145,840	0	0	0	145,840	0	145,840
99	ADFIT - CDA Lake Settlement - Direct (283382)	(310,597)	0	(310,597)	(259,553)	0	(259,553)	(51,044)	0	(51,044)
99	CDA CDR Fund - Direct (182324)	53,942	0	53,942	53,942	0	53,942	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	382,873	0	382,873	355,580	0	355,580	27,293	0	27,293
99	ADFIT - Spokane River Relicensing (283322)	(133,981)	0	(133,981)	(124,434)	0	(124,434)	(9,547)	0	(9,547)
99	Spokane River PM&Es (182323)	352,896	0	352,896	225,791	0	225,791	127,105	0	127,105
99	ADFIT - Spokane River PM&Es (283323)	(123,538)	0	(123,538)	(79,051)	0	(79,051)	(44,487)	0	(44,487)
99	Montana Riverbed Settlement (186360)	903,878	0	903,878	648,393	0	648,393	255,485	0	255,485
99	ADFIT - Montana Riverbed Settlement (283365)	(316,837)	0	(316,837)	(227,418)	0	(227,418)	(89,419)	0	(89,419)
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)	(2,055,847)	(81)	(2,055,928)	(526,010)	(55)	(526,065)	(1,529,837)	(26)	(1,529,863)
99	Customer Deposits (235199)	(1,583,116)	0	(1,583,116)	(1,583,116)	0	(1,583,116)	0	0	0
C-WKC	Working Capital	68,213,343	26,095,926	94,309,269	68,213,343	0	68,213,343	0	26,095,926	26,095,926
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	72,937,806	26,095,845	99,033,651	74,000,859	(55)	74,000,804	(1,063,053)	26,095,900	25,032,847
	NET RATE BASE	#####	974,187,028	2,112,382,818	773,677,430	626,118,800	1,399,796,230	364,518,360	348,068,228	712,586,588

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	650,602				650,602	650,602		426,990	426,990		223,612	223,612
1	Hydro (ED-AN)	754,356				754,356	754,356		495,084	495,084		259,272	259,272
1	Other (ED-AN)	783,042				783,042	783,042		513,910	513,910		269,132	269,132
Total Electric Production		2,188,000	2,188,000			2,188,000	2,188,000		1,435,984	1,435,984		752,016	752,016
Electric Transmission													
1	ED-AN	958,891				958,891	958,891		629,320	629,320		329,571	329,571
Total Electric Transmissio		958,891	958,891			958,891	958,891		629,320	629,320		329,571	329,571
Electric Distribution													
3	ED-AN	3,425					3,425			2,235			1,190
	ED-ID	1,321,026				1,321,026						1,321,026	
	ED-WA	2,254,699				2,254,699			2,254,699				2,254,699
Total Electric Distribution		3,579,150	3,579,150			3,575,725	3,425	3,579,150	2,254,699	2,235	2,256,934	1,321,026	1,190
Gas Underground Storage													
	GD-AN	55,732											
	GD-OR	10,344					10,344						
Total Gas Underground St		66,076				55,732	10,344						
Gas Distribution													
	GD-AN	5,383											
	GD-ID	393,113											
	GD-WA	793,326											
	GD-OR	522,655					522,655						
Total Gas Distribution		1,714,477				1,191,822	522,655						
General Plant													
4	ED-AN	230,092					230,092			156,555			73,537
	ED-ID	16,632				16,632						16,632	
	ED-WA	95,334				95,334			95,334				
7,4	CD-AA	1,577,562			314,850		1,125,212			765,594			359,618
9,4	CD-AN	53,613			11,536		42,077			28,629			13,448
9	CD-ID	27,592			5,937		21,655					21,655	
9	CD-WA	15,123			3,254		11,869						
8	GD-AA	22,192			15,453								6,739
	GD-AN	2,991					2,991						
	GD-ID	3,776					3,776						
	GD-WA	17,720					17,720						
	GD-OR	16,516					16,516						
Total General Plant		2,079,143	1,542,871	375,517	160,755	145,490	1,397,381	1,542,871	107,203	950,778	1,057,981	38,287	446,603
Total Depreciation Expens		10,585,737	8,268,912	1,623,071	693,754	3,721,215	4,547,697	8,268,912	2,361,902	3,018,317	5,380,219	1,359,313	1,529,380

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	Production/Transmission Ratio	65.630%	34.370%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3	Direct Distribution Operating Expe	65.256%	34.744%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.040%	31.960%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	76,534	76,534			76,534	76,534		50,229	50,229		26,305	26,305	
1	Misc Intangible Plt (30300)	ED-AN	20,049	20,049			20,049	20,049		13,158	13,158		6,891	6,891	
Total Production/Transmission			96,583	96,583			96,583	96,583		63,387	63,387		33,196	33,196	
Distribution															
	Franchises (302000)	ED-WA	2,013	2,013		2,013		2,013	2,013		2,013				
	Misc Intangible Plt (30300)	ED-WA	237	237		237		237	237		237				
Total Distribution			2,250	2,250		2,250		2,250	2,250		2,250				
General Plant - 303000															
7,4		CD-AA	49,899	35,591	9,959	4,349		35,591	35,591		24,216	24,216		11,375	
9,1		CD-AN	811	637	174			637	637		418	418		219	
		GD-ID	1,245		1,245										
		GD-WA	2,072		2,072										
		GD-OR	1,527			1,527									
Total General Plant - 303000			55,554	36,228	13,450	5,876		36,228	36,228		24,634	24,634		11,594	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	1,318,503	940,435	263,147	114,921		940,435	940,435		639,872	639,872		300,563	
9,4		CD-AN	763	599	164			599	599		408	408		191	
9,4		CD-ID	1,551	1,217	334		1,217		1,217				1,217	1,217	
4		ED-AN	49,797	49,797				49,797	49,797		33,882	33,882		15,915	
		ED-ID	396	396			396	396	396				396	396	
		ED-WA	83,413	83,413			83,413	83,413	83,413	83,413		83,413		83,413	
8		GD-AA	28,282		19,694	8,588									
		GD-AN	0		0										
		GD-OR	0			0								0	
Total Miscellaneous IT Intangible Plt - 3031XX			1,482,705	1,075,857	283,339	123,509		85,026	990,831	1,075,857		83,413	674,162	757,575	1,613
Gas Underground Storage															
		GD-AN	19		19										
Total Gas Underground Storage			19		19										
General Plant - 390200, 396200															
7,4		CD-AA	2,219	1,583	443	193		1,583	1,583		1,077	1,077		506	
4		ED-AN	3,776	3,776				3,776	3,776		2,569	2,569		1,207	
		GD-OR	0			0									
Total General Plant - 390200, 396200			5,995	5,359	443	193		5,359	5,359		3,646	3,646		1,713	
Total Amortization Expense			1,643,106	1,216,277	297,251	129,578		87,276	1,129,001	1,216,277		85,663	765,829	851,492	1,613

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(289,621,554)	(289,621,554)			(289,621,554)	(289,621,554)		(190,078,626)	(190,078,626)		(99,542,928)	(99,542,928)	
1	Hydro (ED-AN)	(139,587,011)	(139,587,011)			(139,587,011)	(139,587,011)		(91,610,955)	(91,610,955)		(47,976,056)	(47,976,056)	
1	Other (ED-AN)	(103,223,829)	(103,223,829)			(103,223,829)	(103,223,829)		(67,745,799)	(67,745,799)		(35,478,030)	(35,478,030)	
Total Electric Production		(532,432,394)	(532,432,394)			(532,432,394)	(532,432,394)		(349,435,380)	(349,435,380)		(182,997,014)	(182,997,014)	
Electric Transmission														
1	ED-AN	(202,063,898)	(202,063,898)			(202,063,898)	(202,063,898)		(132,614,536)	(132,614,536)		(69,449,362)	(69,449,362)	
Total Electric Transmissic		(202,063,898)	(202,063,898)			(202,063,898)	(202,063,898)		(132,614,536)	(132,614,536)		(69,449,362)	(69,449,362)	
Electric Distribution														
3	ED-AN	(35,192)	(35,192)			(35,192)	(35,192)		(22,965)	(22,965)		(12,227)	(12,227)	
	ED-ID	(177,862,977)	(177,862,977)			(177,862,977)	(177,862,977)					(177,862,977)	(177,862,977)	
	ED-WA	(284,877,786)	(284,877,786)			(284,877,786)	(284,877,786)	(284,877,786)		(284,877,786)				
Total Electric Distribution		(462,775,955)	(462,775,955)			(462,740,763)	(35,192)	(462,775,955)	(284,877,786)	(22,965)	(284,900,751)	(177,862,977)	(12,227)	(177,875,204)
Gas Underground Storage														
	GD-AN	(14,122,593)	(14,122,593)											
	GD-OR	(752,805)		(752,805)			(752,805)							
Total Gas Underground S		(14,875,398)		(14,122,593)			(752,805)							
Gas Distribution														
	GD-AN	(1,575,839)	(1,575,839)											
	GD-ID	(63,794,340)	(63,794,340)											
	GD-WA	(124,739,223)	(124,739,223)											
	GD-OR	(97,633,002)		(97,633,002)			(97,633,002)							
Total Gas Distribution		(287,742,404)		(190,109,402)			(97,633,002)							
General Plant														
4	ED-AN	(41,427,760)	(41,427,760)			(41,427,760)	(41,427,760)		(28,187,448)	(28,187,448)		(13,240,312)	(13,240,312)	
	ED-ID	(8,038,282)	(8,038,282)			(8,038,282)	(8,038,282)					(8,038,282)	(8,038,282)	
	ED-WA	(18,366,104)	(18,366,104)			(18,366,104)	(18,366,104)	(18,366,104)		(18,366,104)				
7,4	CD-AA	(44,165,271)	(31,501,321)	(8,814,505)	(3,849,445)	(31,501,321)	(31,501,321)		(21,433,499)	(21,433,499)		(10,067,822)	(10,067,822)	
9,4	CD-AN	(11,059,695)	(8,679,981)	(2,379,714)		(8,679,981)	(8,679,981)		(5,905,859)	(5,905,859)		(2,774,122)	(2,774,122)	
9	CD-ID	(5,510,633)	(4,324,910)	(1,185,723)		(4,324,910)	(4,324,910)					(4,324,910)	(4,324,910)	
9	CD-WA	(2,859,442)	(2,244,176)	(615,266)		(2,244,176)	(2,244,176)	(2,244,176)		(2,244,176)				
8	GD-AA	(1,929,587)	(1,343,649)	(585,938)										
	GD-AN	(2,124,712)	(2,124,712)											
	GD-ID	(1,446,154)	(1,446,154)											
	GD-WA	(5,095,325)	(5,095,325)											
	GD-OR	(4,327,174)	(4,327,174)				(4,327,174)							
Total General Plant		(146,350,139)	(114,582,534)	(23,005,048)	(8,762,557)	(32,973,472)	(81,609,062)	(114,582,534)	(20,610,280)	(55,526,806)	(76,137,086)	(12,363,192)	(26,082,256)	(38,445,448)
Total Accumulated Depr		(1,646,240,188)	(1,311,854,781)	(227,237,043)	(107,148,364)	(495,714,235)	(816,140,546)	(1,311,854,781)	(305,488,066)	(537,599,687)	(843,087,753)	(190,226,169)	(278,540,859)	(468,767,028)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	Production/Transmission Ratio	65.630%		34.370%				
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3	Direct Distribution Operating Expense	65.256%		34.744%				
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.040%		31.960%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(9,261,220)	(9,261,220)			(9,261,220)	(9,261,220)		(6,078,139)	(6,078,139)		(3,183,081)	(3,183,081)	
1	Misc Intangible Plt (3030 ED-AN)	(1,142,956)	(1,142,956)			(1,142,956)	(1,142,956)		(750,122)	(750,122)		(392,834)	(392,834)	
Total Production/Transmission		(10,404,176)	(10,404,176)			(10,404,176)	(10,404,176)		(6,828,261)	(6,828,261)		(3,575,915)	(3,575,915)	
Distribution														
	Franchises (302000) ED-WA	(146,242)	(146,242)			(146,242)	(146,242)		(146,242)	(146,242)				
	Misc Intangible Plt (3030 ED-WA)	(30,994)	(30,994)			(30,994)	(30,994)		(30,994)	(30,994)				
Total Distribution		(177,236)	(177,236)			(177,236)	(177,236)		(177,236)	(177,236)				
General Plant - 303000														
7,4	CD-AA	(1,336,300)	(953,129)	(266,699)	(116,472)	(953,129)	(953,129)		(648,509)	(648,509)		(304,620)	(304,620)	
9,1	CD-AN	(77,715)	(60,993)	(16,722)		(60,993)	(60,993)		(40,030)	(40,030)		(20,963)	(20,963)	
	GD-ID	(57,128)		(57,128)										
	GD-WA	(142,602)		(142,602)										
	GD-OR	(73,739)			(73,739)									
Total General Plant - 303000		(1,687,484)	(1,014,122)	(483,151)	(190,211)	(1,014,122)	(1,014,122)		(688,539)	(688,539)		(325,583)	(325,583)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(32,946,133)	(23,499,159)	(6,575,389)	(2,871,585)	(23,499,159)	(23,499,159)		(15,988,828)	(15,988,828)		(7,510,331)	(7,510,331)	
9,4	CD-AN	(25,807)	(20,254)	(5,553)		(20,254)	(20,254)		(13,781)	(13,781)		(6,473)	(6,473)	
9	CD-ID	(35,134)	(27,574)	(7,560)		(27,574)	(27,574)					(27,574)	(27,574)	
4	ED-AN	(772,012)	(772,012)			(772,012)	(772,012)		(525,277)	(525,277)		(246,735)	(246,735)	
	ED-ID	(18,184)	(18,184)			(18,184)	(18,184)					(18,184)	(18,184)	
	ED-WA	(2,629,481)	(2,629,481)			(2,629,481)	(2,629,481)		(2,629,481)	(2,629,481)				
8	GD-AA	(947,085)		(659,493)	(287,592)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(37,373,836)	(26,966,664)	(7,247,995)	(3,159,177)	(2,675,239)	(24,291,425)	(26,966,664)	(2,629,481)	(16,527,886)	(19,157,367)	(45,758)	(7,763,539)	(7,809,297)
Gas Underground Storage														
	GD-AN	(240,096)		(240,096)										
Total Gas Underground Storage		(240,096)		(240,096)										
General Plant - 390200, 396200														
7,4	CD-AA	(245,007)	(174,753)	(48,899)	(21,355)	(174,753)	(174,753)		(118,902)	(118,902)		(55,851)	(55,851)	
9	CD-ID	(4,537)	(3,561)	(976)		(3,561)	(3,561)					(3,561)	(3,561)	
9	CD-WA	(8,332)	(6,539)	(1,793)		(6,539)	(6,539)		(6,539)	(6,539)				
4	ED-AN	(70,892)	(70,892)			(70,892)	(70,892)		(48,235)	(48,235)		(22,657)	(22,657)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)		(110,678)	(110,678)				
	GD-WA	(1,863)		(1,863)										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(441,309)	(366,423)	(53,531)	(21,355)	(120,778)	(245,645)	(366,423)	(117,217)	(167,137)	(284,354)	(3,561)	(78,508)	(82,069)
Total Accumulated Amortization		(50,324,137)	(38,928,621)	(8,024,773)	(3,370,743)	(2,973,253)	(35,955,368)	(38,928,621)	(2,923,934)	(24,211,823)	(27,135,757)	(49,319)	(11,743,545)	(11,792,864)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	10,252,810	0	0	7,312,919	7,312,919	0	0	2,046,256	2,046,256	0	893,635	893,635
9	CD-WA / ID / AN	1,625,996	699,092	343,147	233,891	1,276,130	191,664	94,078	64,124	349,866	0	0	0
	TOTAL ACCOUNT	13,603,178	712,703	705,426	7,569,584	8,987,713	668,828	94,078	2,110,380	2,873,286	848,544	893,635	1,742,179
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,365,407	1,052,423	2,164,230	4,148,754	7,365,407	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,242,688	0	0	0	0	2,242,688	0	0	2,242,688	0	0	0
99	GD-OR / AS	3,605,776	0	0	0	0	0	0	0	0	3,605,776	0	3,605,776
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	91,612,954	0	0	65,343,856	65,343,856	0	0	18,284,113	18,284,113	0	7,984,985	7,984,985
9	CD-WA / ID / AN	22,594,450	5,536,655	4,631,364	7,564,783	17,732,802	1,517,937	1,269,741	2,073,970	4,861,648	0	0	0
	TOTAL ACCOUNT	127,421,275	6,589,078	6,795,594	77,057,393	90,442,065	3,760,625	1,269,741	20,358,083	25,388,449	3,605,776	7,984,985	11,590,761
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	9,191,169	3,376,203	14,649	5,800,317	9,191,169	0	0	0	0	0	0	0
99	GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	627,683	0	0	0	0	0	0	437,081	437,081	0	190,602	190,602
7	CD-AA	64,837,592	0	0	46,246,061	46,246,061	0	0	12,940,287	12,940,287	0	5,651,244	5,651,244
9	CD-WA / ID / AN	219,719	30,266	66,785	75,391	172,442	8,298	18,310	20,669	47,277	0	0	0
	TOTAL ACCOUNT	74,882,813	3,406,469	81,434	52,121,769	55,609,672	8,298	18,310	13,404,687	13,431,295	0	5,841,846	5,841,846
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	34,392,685	16,701,174	6,100,489	11,591,022	34,392,685	0	0	0	0	0	0	0
99	GD-WA / ID / AN	10,731,651	0	0	0	0	6,914,451	2,333,069	1,484,131	10,731,651	0	0	0
99	GD-OR / AS	3,587,471	0	0	0	0	0	0	0	0	3,587,471	0	3,587,471
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	606,564	0	0	432,638	432,638	0	0	121,058	121,058	0	52,868	52,868
9	CD-WA / ID / AN	5,751,270	1,707,322	911,253	1,895,194	4,513,769	468,082	249,830	519,589	1,237,501	0	0	0
	TOTAL ACCOUNT	55,069,641	18,408,496	7,011,742	13,918,854	39,339,092	7,382,533	2,582,899	2,124,778	12,090,210	3,587,471	52,868	3,640,339

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	393000	Stores Equipment										
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	3,620,937	106,259	126,409	2,609,152	2,841,820	29,132	34,656	715,329	779,117	0
		TOTAL ACCOUNT	4,162,941	116,998	141,154	2,984,174	3,242,326	113,403	34,656	715,329	863,388	57,227
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	3,675,986	910,552	267,539	2,497,895	3,675,986	0	0	0	0	0
99		GD-WA / ID / AN	2,681,208	0	0	0	0	1,957,091	362,138	361,979	2,681,208	0
99		GD-OR / AS	965,091	0	0	0	0	0	0	0	0	965,091
8		GD-AA	2,620,715	0	0	0	0	0	0	1,824,909	1,824,909	0
7		CD-AA	11,515,635	0	0	8,213,642	8,213,642	0	0	2,298,290	2,298,290	0
9		CD-WA / ID / AN	1,223,690	17,964	762,950	179,475	960,389	4,925	209,171	49,205	263,301	0
		TOTAL ACCOUNT	22,682,325	928,516	1,030,489	10,891,012	12,850,017	1,962,016	571,309	4,534,383	7,067,708	965,091
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	50,094	0	0	50,094	50,094	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	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
		TOTAL ACCOUNT	50,094	0	0	50,094	50,094	0	0	0	0	0
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	582,186	216,475	34,018	331,693	582,186	0	0	0	0	0
99		GD-WA / ID / AN	140,249	0	0	0	0	15,240	4,970	120,039	140,249	0
99		GD-OR / AS	50,178	0	0	0	0	0	0	0	0	50,178
8		GD-AA	240,989	0	0	0	0	0	0	167,810	167,810	0
7		CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0
9		CD-WA / ID / AN	47,099	2,197	701	34,067	36,965	602	192	9,340	10,134	0
		TOTAL ACCOUNT	1,416,364	218,672	34,719	619,440	872,831	15,842	5,162	368,172	389,176	50,178
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	33,488,347	15,590,726	9,873,520	8,024,101	33,488,347	0	0	0	0	0
99		GD-WA / ID / AN	4,713,998	0	0	0	0	2,934,604	948,900	830,494	4,713,998	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	376,943	376,943	0	0	105,474	105,474	0
9		CD-WA / ID / AN	1,548,590	254,350	311,589	649,441	1,215,380	69,733	85,426	178,051	333,210	0
		TOTAL ACCOUNT	40,323,248	15,845,076	10,185,109	9,050,485	35,080,670	3,004,337	1,034,326	1,114,019	5,152,682	43,834

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** ***** GAS NORTH ***** ***** OREGON GAS *****

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	61,148,354	11,894,508	5,160,339	44,093,507	61,148,354	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,251,640	0	0	0	0	698,546	553,094	0	1,251,640	0	0	0	0
99		GD-OR / AS	1,224,344	0	0	0	0	0	0	0	0	1,224,344	0	1,224,344	
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514	
7		CD-AA	35,318,444	0	0	25,191,233	25,191,233	0	0	7,048,855	7,048,855	0	3,078,356	3,078,356	
9		CD-WA/ ID / AN	11,586,496	566,733	3,185,129	5,341,568	9,093,430	155,376	873,239	1,464,451	2,493,066	0	0	0	
		TOTAL ACCOUNT	111,522,210	12,461,241	8,345,468	74,626,308	95,433,017	853,922	1,426,333	9,204,724	11,484,979	1,224,344	3,379,870	4,604,214	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	83,811	0	2,299	81,512	83,811	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
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	431,048	0	0	307,449	307,449	0	0	86,029	86,029	0	37,570	37,570	
9		CD-WA/ ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	0	
		TOTAL ACCOUNT	527,204	3,913	2,299	392,879	399,091	1,073	0	87,103	88,176	2,367	37,570	39,937	
		TOTAL GENERAL PLANT	451,661,293	58,691,162	34,333,434	249,281,992	342,306,588	17,770,877	7,036,814	54,021,658	78,829,349	10,384,832	20,140,524	30,525,356	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,469,705	153,179	0	10,316,526	10,469,705	0	0	0	0	0		
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0		
99		GD-OR / AS	990,076	0	0	0	0	0	0	0	0	990,076		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	8,981,671	0	0	6,406,267	6,406,267	0	0	1,792,562	1,792,562	782,842		
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0		
		TOTAL ACCOUNT	22,437,709	153,179	0	16,875,096	17,028,275	1,022,594	779,605	1,834,317	3,636,516	990,076	782,842	1,772,918
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	8,006,135	4,997,333	23,524	2,985,278	8,006,135	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	1,678,738	0	0	0	0	0	0	1,168,972	1,168,972	509,766		
7		CD-AA	98,990,448	0	0	70,605,927	70,605,927	0	0	19,756,514	19,756,514	8,628,007		
9		CD-WA / ID / AN	142,865	0	75,095	37,030	112,125	0	20,588	10,152	30,740	0		
		TOTAL ACCOUNT	108,818,186	4,997,333	98,619	73,628,235	78,724,187	0	20,588	20,935,638	20,956,226	0	9,137,773	9,137,773
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	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		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	5,652,847	0	0	4,031,950	4,031,950	0	0	1,128,195	1,128,195	492,702		
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	5,652,847	0	0	4,031,950	4,031,950	0	0	1,128,195	1,128,195	0	492,702	492,702
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	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		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	48,022,589	0	0	34,252,592	34,252,592	0	0	9,584,348	9,584,348	4,185,649		
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	48,022,589	0	0	34,252,592	34,252,592	0	0	9,584,348	9,584,348	0	4,185,649	4,185,649
	TOTAL		184,931,331	5,150,512	98,619	128,787,873	134,037,004	1,022,594	800,193	33,482,498	35,305,285	990,076	14,598,966	15,589,042

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended January 31, 2016 Average of Monthly Averages 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	(66,838,061)	(47,672,916)	(13,339,540)	(5,825,605)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(627,681)	(492,623)	(135,058)	0
7	283750	CD-AA	(546,395)	(389,722)	(109,049)	(47,624)
Total			<u>(68,012,137)</u>	<u>(48,555,261)</u>	<u>(13,583,647)</u>	<u>(5,873,229)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended January 31, 2016
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			2,657,971	2,657,971					2,657,971
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			815	815					815
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			(226)	(226)					(226)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			1	1					1
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	86,810,810	31,833,483		118,644,293	68,213,343	26,095,926	18,597,467	5,737,557	
TOTAL		86,810,810	31,833,483	2,658,561	121,302,854	68,213,343	26,095,926	18,597,467	5,737,557	2,658,561

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