

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-1A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Month Ended December 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	14,682,932	8,790,986	5,891,946
	Adjustments			
	Adjusted Net Operating Income (Loss)	14,682,932	8,790,986	5,891,946
E-APL	Electric Net Rate Base	2,055,641,114	1,363,217,687	692,423,427
	<b>RATE OF RETURN</b>	<b>0.714%</b>	<b>0.645%</b>	<b>0.851%</b>

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: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>			
For Month Ended December 31, 2015			
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 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	12-01-2015 thru 12-31-2015	5,281,405 100.000%	3,827,411 72.470%	1,453,994 27.530%
	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**  
**ELECTRIC ALLOCATION PERCENTAGES**

For Month Ended December 31, 2015  
 Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2014 thru 12-31-2014	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
		<b>Total</b>		<b>118,295,331</b>	<b>96,188,931</b>	<b>14,952,887</b>	<b>7,153,513</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>81.313%</b>	<b>12.640%</b>	<b>6.047%</b>
		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
		<b>Total</b>		<b>81,668,934</b>	<b>59,900,674</b>	<b>15,701,526</b>	<b>6,066,734</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>73.346%</b>	<b>19.226%</b>	<b>7.428%</b>
		Number of Customers at		699,916	370,194	231,528	98,194
		<b>Percentage</b>		<b>100.000%</b>	<b>52.892%</b>	<b>33.079%</b>	<b>14.029%</b>
		Net Direct Plant		2,799,108,133	2,201,148,885	393,544,662	204,414,586
		<b>Percentage</b>		<b>100.000%</b>	<b>78.637%</b>	<b>14.060%</b>	<b>7.303%</b>
		<b>Total Percentages</b>		<b>400.000%</b>	<b>286.187%</b>	<b>79.005%</b>	<b>34.808%</b>
		<b>Average (CD AA)</b>		<b>100.000%</b>	<b>71.547%</b>	<b>19.751%</b>	<b>8.702%</b>

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

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
Input		Gas North/Oregon 4-Factor		10,308,779	0	6,790,084	3,518,695
		Direct O & M Accts 500 - 894		9,216,208	0	5,941,535	3,274,673
		Direct O & M Accts 901 - 935		1,544,023	0	1,544,023	0
		Direct O & M Accts 901 - 905 Utility 9 Only					
		Total		21,069,010	0	14,275,642	6,793,368
		Percentage		100.000%	0.000%	67.757%	32.243%
		Direct Labor Accts 500 - 894		12,684,814	0	9,288,418	3,396,396
		Direct Labor Accts 901 - 935		1,603,381	0	233,486	1,369,895
		Direct Labor Accts 901 - 905 Utility 9 Only		3,305,012	0	3,305,012	0
		Total		17,593,207	0	12,826,916	4,766,291
		Percentage		100.000%	0.000%	72.908%	27.092%
		Number of Customers at		329,722	0	231,528	98,194
		Percentage		100.000%	0.000%	70.219%	29.781%
		Net Direct Plant		588,468,040	0	385,114,173	203,353,867
		Percentage		100.000%	0.000%	65.444%	34.556%
		Total Percentages		400.000%	0.000%	276.328%	123.672%
		Average (GD AA)		100.000%	0.000%	69.082%	30.918%

RESULTS OF OPERATIONS			Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>			
For Month Ended December 31, 2015 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	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		67,621,722	60,416,061	7,205,661	0
		Direct O & M Accts 901 - 935		38,441,898	32,202,921	6,238,977	0
		Adjustments		0	0	0	0
		Total		106,063,620	92,618,982	13,444,638	0
		Percentage		100.000%	87.324%	12.676%	0.000%
		Direct Labor Accts 500 - 894		61,766,029	49,821,911	11,944,118	0
		Direct Labor Accts 901 - 935		3,969,931	3,522,548	447,383	0
		Total		65,735,960	53,344,459	12,391,501	0
		Percentage		100.000%	81.150%	18.850%	0.000%
		Number of Customers at Percentage		601,722	370,194	231,528	0
				100.000%	61.522%	38.478%	0.000%
		Net Direct Plant Percentage		2,563,811,758	2,178,697,585	385,114,173	0
				100.000%	84.979%	15.021%	0.000%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	314.975%	85.025%	0.000%
				100.000%	78.744%	21.256%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	11-01-2015 thru 12-31-2015	989,029,491	647,905,764	341,123,727	
				100.000%	65.509%	34.491%	
11		Book Depreciation Percent	12-01-2015 thru 12-31-2015	8,317,377	5,405,069	2,912,308	
				100.000%	64.985%	35.015%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**

For Month Ended December 31, 2015  
 Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	11-01-2015 thru 12-31-2015	2,490,502,005 100.000%	1,639,090,485 65.814%	851,411,520 34.186%
13	E-PLT	Net Electric General Plant - AMA Percent	11-01-2015 thru 12-31-2015	221,223,341 100.000%	147,766,214 66.795%	73,457,127 33.205%
14		Net Allocated Schedule M's - AMA Percent	12-01-2015 thru 12-31-2015	-122,417,009 100.000%	-79,696,527 65.102%	-42,720,482 34.898%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended December 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	36,696,437	0	36,696,437	24,483,401	0	24,483,401	12,213,036	0	12,213,036
99	442200	Commercial - Firm & Int.	26,570,145	0	26,570,145	18,674,076	0	18,674,076	7,896,069	0	7,896,069
1	442300	Industrial	8,601,567	0	8,601,567	4,653,334	0	4,653,334	3,948,233	0	3,948,233
99	444000	Public Street & Highway Lighting	631,121	0	631,121	383,207	0	383,207	247,914	0	247,914
99	448000	Interdepartmental Revenue	111,848	0	111,848	86,947	0	86,947	24,901	0	24,901
99	499XXX	Unbilled Revenue	1,436,455	0	1,436,455	509,531	0	509,531	926,924	0	926,924
TOTAL SALES TO ULTIMATE CUSTOMERS			74,047,573	0	74,047,573	48,790,496	0	48,790,496	25,257,077	0	25,257,077
1	447XXX	Sales for Resale	0	12,494,264	12,494,264	0	8,199,985	8,199,985	0	4,294,279	4,294,279
TOTAL SALES OF ELECTRICITY			74,047,573	12,494,264	86,541,837	48,790,496	8,199,985	56,990,481	25,257,077	4,294,279	29,551,356
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	(2,960,861)	0	(2,960,861)	(1,922,474)	0	(1,922,474)	(1,038,387)	0	(1,038,387)
99	451000	Miscellaneous Service Revenue	12,595	0	12,595	8,155	0	8,155	4,440	0	4,440
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	183,938	1,382	185,320	187,882	907	188,789	(3,944)	475	(3,469)
1	456XXX	Other Electric Revenues	2,233,935	8,434,733	10,668,668	2,229,503	5,535,715	7,765,218	4,432	2,899,018	2,903,450
TOTAL OTHER OPERATING REVENUE			(530,393)	8,471,282	7,940,889	503,066	5,559,702	6,062,768	(1,033,459)	2,911,580	1,878,121
TOTAL ELECTRIC REVENUE			73,517,180	20,965,546	94,482,726	49,293,562	13,759,687	63,053,249	24,223,618	7,205,859	31,429,477

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<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended December 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	16,354	16,354	0	10,733	10,733	0	5,621	5,621
1	501XXX	Fuel	0	2,762,785	2,762,785	0	1,813,216	1,813,216	0	949,569	949,569
1	502000	Steam Expense	0	426,647	426,647	0	280,008	280,008	0	146,639	146,639
1	505000	Electric Expense	0	122,727	122,727	0	80,546	80,546	0	42,181	42,181
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	412,429	412,429	0	270,677	270,677	0	141,752	141,752
1	507000	Rent	0	12	12	0	8	8	0	4	4
		MAINTENANCE									
1	510000	Supervision & Engineering	0	38,771	38,771	0	25,445	25,445	0	13,326	13,326
1	511000	Structures	0	57,376	57,376	0	37,656	37,656	0	19,720	19,720
1	512000	Boiler Plant	0	338,679	338,679	0	222,275	222,275	0	116,404	116,404
1	513000	Electric Plant	0	41,519	41,519	0	27,249	27,249	0	14,270	14,270
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	610,822	610,822	0	400,882	400,882	0	209,940	209,940
		TOTAL STEAM POWER GENERATION EXP	0	4,828,121	4,828,121	0	3,168,695	3,168,695	0	1,659,426	1,659,426
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	228,346	228,346	0	149,863	149,863	0	78,483	78,483
1	536000	Water for Power	0	126,221	126,221	0	82,839	82,839	0	43,382	43,382
1	537000	Hydraulic Expense	512,877	228,477	741,354	331,789	149,949	481,738	181,088	78,528	259,616
1	538000	Electric Expense	0	583,314	583,314	0	382,829	382,829	0	200,485	200,485
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	70,721	70,721	0	46,414	46,414	0	24,307	24,307
1	540000	Rent	0	108,571	108,571	0	71,255	71,255	0	37,316	37,316
1	540100	MT Trust Funds Land Settlement Rents	477,894	0	477,894	309,694	0	309,694	168,200	0	168,200
		MAINTENANCE									
1	541000	Supervision & Engineering	0	311,914	311,914	0	204,709	204,709	0	107,205	107,205
1	542000	Structures	0	28,045	28,045	0	18,406	18,406	0	9,639	9,639
1	543000	Reservoirs, Dams, & Waterways	0	147,933	147,933	0	97,088	97,088	0	50,845	50,845
1	544000	Electric Plant	0	197,973	197,973	0	129,930	129,930	0	68,043	68,043
1	545000	Miscellaneous Hydraulic Plant	0	74,745	74,745	0	49,055	49,055	0	25,690	25,690
		TOTAL HYDRO POWER GENERATION EXP	990,771	2,106,260	3,097,031	641,483	1,382,337	2,023,820	349,288	723,923	1,073,211
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	89,290	89,290	0	58,601	58,601	0	30,689	30,689
1	547XXX	Fuel	0	8,725,707	8,725,707	0	5,726,682	5,726,682	0	2,999,025	2,999,025
1	548000	Generation Expense	0	159,695	159,695	0	104,808	104,808	0	54,887	54,887
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	44,628	44,628	0	29,289	29,289	0	15,339	15,339
1	550000	Rent	0	(2,819)	(2,819)	0	(1,850)	(1,850)	0	(969)	(969)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	7,299	7,299	0	4,790	4,790	0	2,509	2,509
1	552000	Structures	0	8,292	8,292	0	5,442	5,442	0	2,850	2,850
1	553000	Generating & Electric Equipment	(2,304)	67,899	65,595	(2,304)	44,562	42,258	0	23,337	23,337
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	169,704	169,704	0	111,377	111,377	0	58,327	58,327
		TOTAL OTHER POWER GENERATION EXP	(2,304)	9,269,695	9,267,391	(2,304)	6,083,701	6,081,397	0	3,185,994	3,185,994

RESULTS OF OPERATIONS	Report ID:
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For Month Ended December 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		OTHER POWER SUPPLY EXPENSE:									
E-555	555XXX	Purchased Power	0	16,760,121	16,760,121	0	10,999,667	10,999,667	0	5,760,454	5,760,454
1	556000	System Control & Load Dispatching	0	60,946	60,946	0	39,999	39,999	0	20,947	20,947
E-557	557XXX	Other Expense	989,680	7,188,740	8,178,420	724,283	4,717,971	5,442,254	265,397	2,470,769	2,736,166
		TOTAL OTHER POWER SUPPLY EXPENSE	989,680	24,009,807	24,999,487	724,283	15,757,637	16,481,920	265,397	8,252,170	8,517,567
		TOTAL PRODUCTION OPERATING EXP	1,978,147	40,213,883	42,192,030	1,363,462	26,392,370	27,755,832	614,685	13,821,513	14,436,198
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	172,872	172,872	0	113,456	113,456	0	59,416	59,416
1	561000	Load Dispatching	0	185,756	185,756	0	121,912	121,912	0	63,844	63,844
1	562000	Station Expense	0	36,441	36,441	0	23,916	23,916	0	12,525	12,525
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	8,083	8,083	0	5,305	5,305	0	2,778	2,778
1	565XXX	Transmission of Electricity by Others	0	1,462,172	1,462,172	0	959,623	959,623	0	502,549	502,549
1	566000	Miscellaneous Transmission Expense	0	338,170	338,170	0	221,941	221,941	0	116,229	116,229
1	567000	Rent	0	20,097	20,097	0	13,190	13,190	0	6,907	6,907
		MAINTENANCE									
1	568000	Supervision & Engineering	2,280	80,437	82,717	2,280	52,791	55,071	0	27,646	27,646
1	569000	Structures	510	44,606	45,116	205	29,275	29,480	305	15,331	15,636
1	570000	Station Equipment	18	48,228	48,246	18	31,652	31,670	0	16,576	16,576
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	16,767	79,413	96,180	6,567	52,119	58,686	10,200	27,294	37,494
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	14,734	8,625	23,359	14,734	5,661	20,395	0	2,964	2,964
		TOTAL TRANSMISSION OPERATING EXP	34,309	2,484,900	2,519,209	23,804	1,630,841	1,654,645	10,505	854,059	864,564

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<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended December 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,187,005	2,187,005	0	1,435,331	1,435,331	0	751,674	751,674
E-DEPX		Depreciation Expense-Transmission	0	945,709	945,709	0	620,669	620,669	0	325,040	325,040
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,559	96,559	0	63,371	63,371	0	33,188	33,188
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	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	190,497	0	190,497	81,141	0	81,141	109,356	0	109,356
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	407380	Amortization of Wartsila Generators	12,785	0	12,785	12,785	0	12,785	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	19,557	0	19,557	15,634	0	15,634	3,923	0	3,923
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	(104,037)	0	(104,037)	(74,489)	0	(74,489)	(29,548)	0	(29,548)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(338,222)	0	(338,222)	0	0	0	(338,222)	0	(338,222)
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	(2,996)	0	(2,996)	(2,996)	0	(2,996)	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	328,653	328,653	0	215,694	215,694	0	112,959	112,959
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	16,375	3,650,293	3,666,668	259,757	2,395,686	2,655,443	(243,382)	1,254,607	1,011,225
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	2,028,831	46,349,076	48,377,907	1,647,023	30,418,897	32,065,920	381,808	15,930,179	16,311,987

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended December 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	106,346	149,070	255,416	85,676	108,031	193,707	20,670	41,039	61,709
3	582000	Station Expense	41,097	2,353	43,450	25,921	1,705	27,626	15,176	648	15,824
3	583000	Overhead Line Expense	127,053	21,070	148,123	73,729	15,269	88,998	53,324	5,801	59,125
3	584000	Underground Line Expense	95,492	23	95,515	70,542	17	70,559	24,950	6	24,956
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	(410)	0	(410)	(410)	0	(410)	0	0	0
3	586000	Meter Expense	153,361	5,813	159,174	130,346	4,213	134,559	23,015	1,600	24,615
3	587000	Customer Installations Expense	46,793	350	47,143	24,243	254	24,497	22,550	96	22,646
3	588000	Miscellaneous Distribution Expense	223,215	261,096	484,311	107,215	189,216	296,431	116,000	71,880	187,880
3	589000	Rent	0	(29,437)	(29,437)	0	(21,333)	(21,333)	0	(8,104)	(8,104)
		MAINTENANCE:									
3	590000	Supervision & Engineering	611,219	223,690	834,909	533,288	162,108	695,396	77,931	61,582	139,513
3	591000	Structures	21,023	0	21,023	8,150	0	8,150	12,873	0	12,873
3	592000	Station Equipment	91,597	21,096	112,693	86,527	15,288	101,815	5,070	5,808	10,878
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	3,221,227	138,412	3,359,639	2,220,768	100,307	2,321,075	1,000,459	38,105	1,038,564
3	594000	Underground Lines	51,021	0	51,021	29,917	0	29,917	21,104	0	21,104
3	595000	Line Transformers	23,876	12,369	36,245	18,972	8,964	27,936	4,904	3,405	8,309
3	596000	Street Light & Signal System Maintenance Exp	107,679	0	107,679	77,896	0	77,896	29,783	0	29,783
3	597000	Meters	810	0	810	1,284	0	1,284	(474)	0	(474)
3	598000	Miscellaneous Distribution Expense	360,006	291,235	651,241	333,347	211,058	544,405	26,659	80,177	106,836
		TOTAL DISTRIBUTION OPERATING EXP	5,281,405	1,097,140	6,378,545	3,827,411	795,097	4,622,508	1,453,994	302,043	1,756,037
E-DEPX		Depreciation Expense-Distribution	3,526,290	3,425	3,529,715	2,215,162	2,482	2,217,644	1,311,128	943	1,312,071
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	4,417,999	0	4,417,999	3,956,960	0	3,956,960	461,039	0	461,039
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	7,946,539	3,425	7,949,964	6,174,372	2,482	6,176,854	1,772,167	943	1,773,110
		TOTAL DISTRIBUTION EXPENSES	13,227,944	1,100,565	14,328,509	10,001,783	797,579	10,799,362	3,226,161	302,986	3,529,147

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended December 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>									
2	901000	Supervision	0	32,370	32,370	0	21,275	21,275	0	11,095	11,095
2	902000	Meter Reading Expenses	239,655	7,601	247,256	210,976	4,996	215,972	28,679	2,605	31,284
E-903	903XXX	Customer Records & Collection Expenses	58,070	768,290	826,360	35,787	504,943	540,730	22,283	263,347	285,630
2	904000	Uncollectible Accounts	0	253,440	253,440	0	166,568	166,568	0	86,872	86,872
2	905000	Misc Customer Accounts	0	32,363	32,363	0	21,270	21,270	0	11,093	11,093
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>297,725</b>	<b>1,094,064</b>	<b>1,391,789</b>	<b>246,763</b>	<b>719,052</b>	<b>965,815</b>	<b>50,962</b>	<b>375,012</b>	<b>425,974</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
E-908	908XXX	Customer Assistance Expenses	2,135,591	122,703	2,258,294	1,465,199	80,644	1,545,843	670,392	42,059	712,451
2	909000	Advertising	10,360	136,568	146,928	10,360	89,757	100,117	0	46,811	46,811
2	910000	Misc Customer Service & Info Exp	0	16,437	16,437	0	10,803	10,803	0	5,634	5,634
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>2,145,951</b>	<b>275,708</b>	<b>2,421,659</b>	<b>1,475,559</b>	<b>181,204</b>	<b>1,656,763</b>	<b>670,392</b>	<b>94,504</b>	<b>764,896</b>
		<b>SALES EXPENSES:</b>									
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
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
4	920000	Salaries	23,780	5,429,825	5,453,605	16,749	3,694,453	3,711,202	7,031	1,735,372	1,742,403
4	921000	Office Supplies & Expenses	3,473	416,430	419,903	3,473	283,339	286,812	0	133,091	133,091
4	922000	Admin Exp Transferred--Credit	0	(9,603)	(9,603)	0	(6,534)	(6,534)	0	(3,069)	(3,069)
4	923000	Outside Services Employed	24,891	933,618	958,509	22,178	635,234	657,412	2,713	298,384	301,097
4	924000	Property Insurance Premium	0	104,899	104,899	0	71,373	71,373	0	33,526	33,526
4	925XXX	Injuries and Damages	0	305,655	305,655	0	207,968	207,968	0	97,687	97,687
4	926XXX	Employee Pensions and Benefits	0	83,618	83,618	0	56,894	56,894	0	26,724	26,724
4	927000	Franchise Requirements	554	0	554	0	0	0	554	0	554
1	928000	Regulatory Commission Expenses	231,293	301,677	532,970	165,452	197,991	363,443	65,841	103,686	169,527
4	930000	Miscellaneous General Expenses	19,260	408,398	427,658	16,981	277,874	294,855	2,279	130,524	132,803
4	931000	Rents	1,582	103,954	105,536	882	70,730	71,612	700	33,224	33,924
4	935000	Maintenance of General Plant	95,841	1,099,734	1,195,575	54,287	748,259	802,546	41,554	351,475	393,029
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>400,674</b>	<b>9,178,205</b>	<b>9,578,879</b>	<b>280,002</b>	<b>6,237,581</b>	<b>6,517,583</b>	<b>120,672</b>	<b>2,940,624</b>	<b>3,061,296</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended December 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	145,628	1,501,066	1,646,694	107,455	1,021,325	1,128,780	38,173	479,741	517,914
E-AMTX		Amortization Expense-General Plant - 303000	0	36,339	36,339	0	24,710	24,710	0	11,629	11,629
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	85,030	1,058,094	1,143,124	83,413	719,927	803,340	1,617	338,167	339,784
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	3,475	3,475	0	2,364	2,364	0	1,111	1,111
99	407229	Idaho Earnings Test Amortization	(273,883)	0	(273,883)	0	0	0	(273,883)	0	(273,883)
99	407468	Project Compass Deferral - ID	(254,870)	0	(254,870)	0	0	0	(254,870)	0	(254,870)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(298,095)	2,598,974	2,300,879	190,868	1,768,326	1,959,194	(488,963)	830,648	341,685
		TOTAL ADMIN & GENERAL EXPENSES	102,579	11,777,179	11,879,758	470,870	8,005,907	8,476,777	(368,291)	3,771,272	3,402,981
		TOTAL EXPENSES BEFORE FIT	17,803,030	60,596,592	78,399,622	13,841,998	40,122,639	53,964,637	3,961,032	20,473,953	24,434,985
		NET OPERATING INCOME (LOSS) BEFORE FIT			16,083,104			9,088,612			6,994,492
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(38,420,949)			(25,719,063)			(12,701,886)
E-FIT		DEFERRED FEDERAL INCOME TAX			39,837,415			26,027,383			13,810,032
E-FIT		AMORTIZED ITC - NOXON			(16,294)			(10,694)			(5,600)
		ELECTRIC NET OPERATING INCOME (LOSS)			14,682,932			8,790,986			5,891,946

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.723%	34.277%
E-ALL	3	Direct Distribution Operating Expense	100.000%	72.470%	27.530%
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 December 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	1,090	16,521	17,611	890	10,843	11,733	200	5,678	5,878
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	1,833,359	1,833,359	0	1,203,234	1,203,234	0	630,125	630,125
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	387,960	387,960	0	254,618	254,618	0	133,342	133,342
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	369,159	369,159	0	242,279	242,279	0	126,880	126,880
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	769,565	769,565	0	505,066	505,066	0	264,499	264,499
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	149,750	149,750	0	98,281	98,281	0	51,469	51,469
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	918,275	0	918,275	918,275	0	918,275	0	0	0
1	456329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	1,302,016	0	1,302,016	1,302,016	0	1,302,016	0	0	0
1	456339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	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	(369,520)	(369,520)	0	(242,516)	(242,516)	0	(127,004)	(127,004)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	369,520	369,520	0	242,516	242,516	0	127,004	127,004
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	4,559,987	4,559,987	0	2,992,719	2,992,719	0	1,567,268	1,567,268
TOTAL ACCOUNT 456			2,233,935	8,434,734	10,668,669	2,229,503	5,535,717	7,765,220	4,432	2,899,017	2,903,449

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
For Month Ended December 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	16,201,425	16,201,425	0	10,632,995	10,632,995	0	5,568,430	5,568,430
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	18,906	18,906	0	12,408	12,408	0	6,498	6,498
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	390,040	390,040	0	255,983	255,983	0	134,057	134,057
1	555710	Intercompany Purchase	0	149,750	149,750	0	98,281	98,281	0	51,469	51,469
TOTAL ACCOUNT 555			0	16,760,121	16,760,121	0	10,999,667	10,999,667	0	5,760,454	5,760,454

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:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-1A</b>
For Month Ended December 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	421,072	421,072	0	276,350	276,350	0	144,722	144,722
1	557010	Other Power Supply Expense - Financial	0	4,292,544	4,292,544	0	2,817,197	2,817,197	0	1,475,347	1,475,347
1	557150	Fuel - Economic Dispatch	0	(3,482,650)	(3,482,650)	0	(2,285,663)	(2,285,663)	0	(1,196,987)	(1,196,987)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(6,372)	0	(6,372)	(2,979)	0	(2,979)	(3,393)	0	(3,393)
1	557170	Broker Fees - Power	0	36,904	36,904	0	24,220	24,220	0	12,684	12,684
1	557171	REC Broker Fees	3,828	1,683	5,511	3,828	1,105	4,933	0	578	578
1	557172	Trade Reporting	0	375	375	0	246	246	0	129	129
1	557200	Nez Perce	68,227	0	68,227	41,460	0	41,460	26,767	0	26,767
99	557280	Washington ERM Deferred	1,689,827	0	1,689,827	1,689,827	0	1,689,827	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	(729,904)	0	(729,904)	(729,904)	0	(729,904)	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	239,558	0	239,558	239,558	0	239,558	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(517,507)	0	(517,507)	(517,507)	0	(517,507)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	334,941	0	334,941	0	0	0	334,941	0	334,941
99	557390	Idaho PCA Amortization	(92,918)	0	(92,918)	0	0	0	(92,918)	0	(92,918)
1	557395	Optional Renewable Power Expense Offset	0	29	29	0	19	19	0	10	10
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	421,453	421,453	0	276,600	276,600	0	144,853	144,853
1	557711	Turbine Gas Bookout Offset	0	(421,453)	(421,453)	0	(276,600)	(276,600)	0	(144,853)	(144,853)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	5,918,783	5,918,783	0	3,884,497	3,884,497	0	2,034,286	2,034,286
TOTAL ACCOUNT 557			989,680	7,188,740	8,178,420	724,283	4,717,971	5,442,254	265,397	2,470,769	2,736,166

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:
<b>ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE</b>	<b>E-903-1A</b>
For Month Ended December 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	58,070	768,290	826,360	35,787	504,943	540,730	22,283	263,347	285,630
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	58,070	768,290	826,360	35,787	504,943	540,730	22,283	263,347	285,630

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.723%	34.277%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.814%	34.186%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-1A</b>
For Month Ended December 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	30,159	122,703	152,862	22,747	80,644	103,391	7,412	42,059	49,471
99	908600	Public Purpose Tariff Rider Expense Offset	2,077,057	0	2,077,057	1,440,426	0	1,440,426	636,631	0	636,631
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	28,375	0	28,375	2,026	0	2,026	26,349	0	26,349
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>2,135,591</b>	<b>122,703</b>	<b>2,258,294</b>	<b>1,465,199</b>	<b>80,644</b>	<b>1,545,843</b>	<b>670,392</b>	<b>42,059</b>	<b>712,451</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.723%	34.277%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-1A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b> For Month Ended December 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.95%	51.95%
2	Cost of Debt		5.249%	5.218%
	Total Weighted Cost		2.727%	2.711%
E-APL	Net Rate Base	2,055,641,114	1,363,217,687	692,423,427
	Interest Deduction for FIT Calculation	55,946,545	37,174,946	18,771,599
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Month Ended December 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	94,482,726	63,053,249	31,429,477
E-OPS	Less: Operating & Maintenance Expense	64,482,111	43,173,146	21,308,965
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	9,170,859	6,618,837	2,552,022
E-OTX	Less: Taxes Other than FIT	4,746,652	4,172,654	573,998
	Net Operating Income Before FIT	16,083,104	9,088,612	6,994,492
E-INT	Less: Monthly Interest Expense	4,662,212	3,097,912	1,564,300
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,793)	11,793
E-SCM	Plus: Schedule M Adjustments	(121,168,190)	(79,467,913)	(41,700,277)
	Taxable Net Operating Income	(109,747,298)	(73,465,420)	(36,281,878)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(38,411,554)	(25,712,897)	(12,698,657)
1	Production Tax Credit	(9,395)	(6,166)	(3,229)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	(38,420,949)	(25,719,063)	(12,701,886)
E-DTE	Deferred FIT	39,837,415	26,027,383	13,810,032
1	411400 Amortized Investment Tax Credit - Noxon	(16,294)	(10,694)	(5,600)
	Total Net FIT/Deferred FIT	1,400,172	297,626	1,102,546

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:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-1A</b>
For Month Ended December 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	3,759,199	5,831,670	9,590,869	2,408,280	3,890,179	6,298,459	1,350,919	1,941,491	3,292,410
12	997001 Contributions In Aid of Construction	0	1,466,698	1,466,698	0	965,293	965,293	0	501,405	501,405
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	218,864	218,864	0	148,915	148,915	0	69,949	69,949
99	997007 Idaho PCA	242,023	0	242,023	0	0	0	242,023	0	242,023
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	51,971	51,971	0	35,361	35,361	0	16,610	16,610
12	997016 Redemption Expense Amortization	0	105,675	105,675	0	69,549	69,549	0	36,126	36,126
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	(1,482,173)	0	(1,482,173)	(1,055,129)	0	(1,055,129)	(427,044)	0	(427,044)
99	997019 CSS Temporary Service Fees	(2,098,654)	0	(2,098,654)	(1,966,134)	0	(1,966,134)	(132,520)	0	(132,520)
4	997020 FAS87 Current Pension Accrual	0	939,143	939,143	0	638,993	638,993	0	300,150	300,150
99	997021 Wartsilla Generators Amortization	12,785	0	12,785	12,785	0	12,785	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	(2,128,180)	0	(2,128,180)	(2,128,180)	0	(2,128,180)	0	0	0
12	997032 Interest Rate Swaps	0	24,404	24,404	0	16,061	16,061	0	8,343	8,343
4	997033 BPA Residential Exchange	(15,749)	0	(15,749)	(15,092)	0	(15,092)	(657)	0	(657)
99	997034 Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
1	997041 Rathdrum Turbine Lease, Tax	0	25,004	25,004	0	16,410	16,410	0	8,594	8,594
99	997043 Washington Deferred Power Costs	959,923	0	959,923	959,923	0	959,923	0	0	0
1	997044 Non-Monetary Power Costs	0	18,906	18,906	0	12,408	12,408	0	6,498	6,498
1	997045 Section 199 Manufacturing Deduction	0	(83,333)	(83,333)	0	(54,691)	(54,691)	0	(28,642)	(28,642)
99	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	714,793	714,793	0	470,434	470,434	0	244,359	244,359
11	997049 Tax Depreciation	0	(80,189,095)	(80,189,095)	0	(52,110,883)	(52,110,883)	0	(28,078,212)	(28,078,212)
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	3,828	3,828	0	2,605	2,605	0	1,223	1,223
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-1A</b>
For Month Ended December 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
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	(366,667)	0	(366,667)	0	0	0	(366,667)	0	(366,667)
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	3,134	0	3,134	(7,827)	0	(7,827)	10,961	0	10,961
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	(4,966,985)	(4,966,985)	0	(3,227,795)	(3,227,795)	0	(1,739,190)	(1,739,190)
4	997081	Deferred Compensation	0	79,218	79,218	0	53,900	53,900	0	25,318	25,318
4	997082	Meal Disallowances	0	113,009	113,009	0	76,891	76,891	0	36,118	36,118
4	997083	Paid Time Off	0	(183,051)	(183,051)	0	(124,548)	(124,548)	0	(58,503)	(58,503)
2	997084	Customer Uncollectibles	0	(88,161)	(88,161)	0	(57,942)	(57,942)	0	(30,219)	(30,219)
99	997088	Deferred O&M Colstrip & CS2	(147,725)	0	(147,725)	81,141	0	81,141	(228,866)	0	(228,866)
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	(517,507)	0	(517,507)	(517,507)	0	(517,507)	0	0	0
1	997096	CDA Settlement Costs	0	2,728	2,728	0	1,790	1,790	0	938	938
99	997097	BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	2,960,861	0	2,960,861	1,922,474	0	1,922,474	1,038,387	0	1,038,387
1	997099	Kettle Falls Diesel Leak	0	31,802	31,802	0	20,872	20,872	0	10,930	10,930
99	997100	WA REC Amort	239,558	0	239,558	239,558	0	239,558	0	0	0
1	997101	Repairs 481 (a)	0	(46,774,347)	(46,774,347)	0	(30,698,004)	(30,698,004)	0	(16,076,343)	(16,076,343)
1	997102	Amort Idaho Earnings Test (254229)	(264,241)	0	(264,241)	0	0	0	(264,241)	0	(264,241)
99	997103	Def Project Compass	(254,870)	0	(254,870)	0	0	0	(254,870)	0	(254,870)
99	997104	Spokane River TDG	24,200	0	24,200	24,200	0	24,200	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>1,479,488</b>	<b>(122,417,008)</b>	<b>(121,168,190)</b>	<b>228,612</b>	<b>(79,696,525)</b>	<b>(79,467,913)</b>	<b>1,020,206</b>	<b>(42,720,483)</b>	<b>(41,700,277)</b>

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%	64.985%	35.015%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.814%	34.186%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-1A</b>
For Month Ended December 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

ef/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	39,680,102	39,680,102	0	25,832,540	25,832,540	0	13,847,562	13,847,562
99	410100	Deferred Federal Income Tax Expense - Washin	212,177	0	212,177	212,177	0	212,177	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(45,841)	0	(45,841)	0	0	0	(45,841)	0	(45,841)
	410100	Total	166,336	39,680,102	39,846,438	212,177	25,832,540	26,044,717	(45,841)	13,847,562	13,801,721
14	411100	Deferred Federal Income Tax Expense - Allocate	0	61,252	61,252	0	39,876	39,876	0	21,376	21,376
99	411100	Deferred Federal Income Tax Expense - Washin	(57,210)	0	(57,210)	(57,210)	0	(57,210)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(13,065)	0	(13,065)	0	0	0	(13,065)	0	(13,065)
	411100	Total	(70,275)	61,252	(9,023)	(57,210)	39,876	(17,334)	(13,065)	21,376	8,311
Total Deferred Federal Income Tax Expense			96,061	39,741,354	39,837,415	154,967	25,872,416	26,027,383	(58,906)	13,868,938	13,810,032

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	65.102%	34.898%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-1A</b>
For Month Ended December 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	19,485	19,485	0	12,788	12,788	0	6,697	6,697
1	408140	State Kwh Generation Tax	0	103,901	103,901	0	68,190	68,190	0	35,711	35,711
1	408150	R&P Property Tax--Production	0	561,343	561,343	0	368,409	368,409	0	192,934	192,934
1	408180	R&P Property Tax--Transmission	0	287,917	287,917	0	188,960	188,960	0	98,957	98,957
1	409100	State Income Tax--Montana & Oregon	0	(643,993)	(643,993)	0	(422,653)	(422,653)	0	(221,340)	(221,340)
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>328,653</b>	<b>328,653</b>	<b>0</b>	<b>215,694</b>	<b>215,694</b>	<b>0</b>	<b>112,959</b>	<b>112,959</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	1,804,428	0	1,804,428	1,804,428	0	1,804,428	0	0	0
99	408120	Municipal Occupation & License Tax	1,990,760	0	1,990,760	1,662,263	0	1,662,263	328,497	0	328,497
99	408160	Miscellaneous State or Local Tax--WA & ID	82	0	82	0	0	0	82	0	82
99	408170	R&P Property Tax--Distribution	655,329	0	655,329	490,269	0	490,269	165,060	0	165,060
99	409100	State Income Tax--Idaho	(32,600)	0	(32,600)	0	0	0	(32,600)	0	(32,600)
<b>TOTAL DISTRIBUTION</b>			<b>4,417,999</b>	<b>0</b>	<b>4,417,999</b>	<b>3,956,960</b>	<b>0</b>	<b>3,956,960</b>	<b>461,039</b>	<b>0</b>	<b>461,039</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>4,417,999</b>	<b>328,653</b>	<b>4,746,652</b>	<b>3,956,960</b>	<b>215,694</b>	<b>4,172,654</b>	<b>461,039</b>	<b>112,959</b>	<b>573,998</b>

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 December 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,758,333	8,758,333	0	5,748,094	5,748,094	0	3,010,239	3,010,239
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	1,246,065	1,246,065	0	817,792	817,792	0	428,273	428,273
1	182381	CDA Settlement Past Storage	0	33,668,928	33,668,928	0	22,096,917	22,096,917	0	11,572,011	11,572,011
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	16,880,018	17,033,197	153,179	11,233,225	11,386,404	0	5,646,793	5,646,793
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,186,516	108,840,996	114,027,512	5,087,647	74,055,414	79,143,061	98,869	34,785,582	34,884,451
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,027,665	4,027,665	0	2,740,423	2,740,423	0	1,287,242	1,287,242
		TOTAL INTANGIBLE PLANT	5,942,399	219,471,223	225,413,622	5,843,530	146,913,967	152,757,497	98,869	72,557,256	72,656,125
		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	131,293,454	131,293,454	0	86,167,894	86,167,894	0	45,125,560	45,125,560
1	312000	Boiler Plant	0	175,105,141	175,105,141	0	114,921,504	114,921,504	0	60,183,637	60,183,637
1	313000	Generators	0	6,770	6,770	0	4,443	4,443	0	2,327	2,327
1	314000	Turbogenerator Units	0	54,547,943	54,547,943	0	35,799,815	35,799,815	0	18,748,128	18,748,128
1	315000	Accessory Electric Equipment	0	27,023,222	27,023,222	0	17,735,341	17,735,341	0	9,287,881	9,287,881
1	316000	Miscellaneous Power Plant Equipment	0	17,104,742	17,104,742	0	11,225,842	11,225,842	0	5,878,900	5,878,900
		TOTAL STEAM PRODUCTION PLANT	0	408,659,444	408,659,444	0	268,203,193	268,203,193	0	140,456,251	140,456,251
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,871,508	59,871,508	0	39,293,671	39,293,671	0	20,577,837	20,577,837
1	331XXX	Structures & Improvements	0	60,696,626	60,696,626	0	39,835,196	39,835,196	0	20,861,430	20,861,430
1	332XXX	Reservoirs, Dams, & Waterways	0	153,340,742	153,340,742	0	100,637,529	100,637,529	0	52,703,213	52,703,213
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	42,522,127	42,522,127	0	27,907,272	27,907,272	0	14,614,855	14,614,855
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	496,467,558	496,467,558	0	325,831,659	325,831,659	0	170,635,899	170,635,899
		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	16,793,337	16,793,337	0	11,021,467	11,021,467	0	5,771,870	5,771,870
1	342000	Fuel Holders, Producers, & Accessories	0	21,512,254	21,512,254	0	14,118,492	14,118,492	0	7,393,762	7,393,762
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	208,080,546	208,080,546	0	136,563,262	136,563,262	0	71,517,284	71,517,284
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	20,747,510	20,747,510	0	13,616,591	13,616,591	0	7,130,919	7,130,919
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	1,768,225	1,768,225	0	1,160,486	1,160,486	0	607,739	607,739
		TOTAL OTHER PRODUCTION PLANT	0	293,899,389	293,899,389	0	192,886,168	192,886,168	0	101,013,221	101,013,221
		TOTAL PRODUCTION PLANT	0	1,199,026,391	1,199,026,391	0	786,921,020	786,921,020	0	412,105,371	412,105,371

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended December 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	21,549,334	21,549,334	0	14,142,828	14,142,828	0	7,406,506	7,406,506
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	20,538,167	20,538,167	0	13,479,199	13,479,199	0	7,058,968	7,058,968
1	353000	Station Equipment	0	241,019,072	241,019,072	0	158,180,817	158,180,817	0	82,838,255	82,838,255
1	354000	Towers & Fixtures	0	17,172,503	17,172,503	0	11,270,314	11,270,314	0	5,902,189	5,902,189
1	355000	Poles & Fixtures	0	192,585,637	192,585,637	0	126,393,954	126,393,954	0	66,191,683	66,191,683
1	356000	Overhead Conductors & Devices	0	130,110,148	130,110,148	0	85,391,290	85,391,290	0	44,718,858	44,718,858
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	2,341,612	2,341,612	0	1,536,800	1,536,800	0	804,812	804,812
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	630,270,357	630,270,357	0	413,646,436	413,646,436	0	216,623,921	216,623,921
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	5,040,559	0	5,040,559	3,693,549	0	3,693,549	1,347,010	0	1,347,010
99	360400	Land Easements	2,417,414	0	2,417,414	334,741	0	334,741	2,082,673	0	2,082,673
99	361000	Structures & Improvements	20,326,197	0	20,326,197	13,830,882	0	13,830,882	6,495,315	0	6,495,315
3	362000	Station Equipment	122,569,035	2,085,820	124,654,855	78,938,677	1,511,594	80,450,271	43,630,358	574,226	44,204,584
99	363000	Energy Storage Equipment	2,560,255	0	2,560,255	2,560,255	0	2,560,255	0	0	0
99	364000	Poles, Towers, & Fixtures	333,826,047	0	333,826,047	211,863,695	0	211,863,695	121,962,352	0	121,962,352
99	365000	Overhead Conductors & Devices	213,187,439	0	213,187,439	133,270,074	0	133,270,074	79,917,365	0	79,917,365
99	366000	Underground Conduit	96,873,066	0	96,873,066	61,505,319	0	61,505,319	35,367,747	0	35,367,747
99	367000	Underground Conductors & Devices	171,749,663	0	171,749,663	110,585,147	0	110,585,147	61,164,516	0	61,164,516
99	368000	Line Transformers	231,848,712	0	231,848,712	157,850,051	0	157,850,051	73,998,661	0	73,998,661
99	369XXX	Services	150,007,158	0	150,007,158	97,527,972	0	97,527,972	52,479,186	0	52,479,186
99	370000	Meters	49,470,506	0	49,470,506	27,042,193	0	27,042,193	22,428,313	0	22,428,313
99	373XXX	Street Light & Signal Systems	47,019,404	0	47,019,404	30,604,284	0	30,604,284	16,415,120	0	16,415,120
TOTAL DISTRIBUTION PLANT			1,446,895,455	2,085,820	1,448,981,275	929,606,839	1,511,594	931,118,433	517,288,616	574,226	517,862,842
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,316,400	6,801,946	8,118,346	609,833	4,628,044	5,237,877	706,567	2,173,902	2,880,469
4	390XXX	Structures & Improvements	13,416,214	73,358,539	86,774,753	6,607,491	49,913,150	56,520,641	6,808,723	23,445,389	30,254,112
4	391XXX	Office Furniture & Equipment	3,488,227	53,765,295	57,253,522	3,406,570	36,581,907	39,988,477	81,657	17,183,388	17,265,045
4	392XXX	Transportation Equipment	24,747,368	13,774,685	38,522,053	17,880,187	9,372,296	27,252,483	6,867,181	4,402,389	11,269,570
4	393000	Stores Equipment	266,910	2,925,137	3,192,047	119,480	1,990,263	2,109,743	147,430	934,874	1,082,304
4	394000	Tools, Shop & Garage Equipment	2,019,580	10,525,157	12,544,737	970,885	7,161,317	8,132,202	1,048,695	3,363,840	4,412,535
4	394100	Electric Charging Stations	0	24,584	24,584	0	16,727	16,727	0	7,857	7,857
4	395000	Laboratory Equipment	263,512	670,319	933,831	223,421	456,085	679,506	40,091	214,234	254,325
4	396XXX	Power Operated Equipment	25,979,294	9,053,812	35,033,106	15,845,923	6,160,214	22,006,137	10,133,371	2,893,598	13,026,969
4	397XXX	Communications Equipment	20,673,903	73,984,124	94,658,027	12,457,552	50,338,798	62,796,350	8,216,351	23,645,326	31,861,677
4	398000	Miscellaneous Equipment	6,225	394,638	400,863	3,926	268,512	272,438	2,299	126,126	128,425
TOTAL GENERAL PLANT			92,177,633	245,278,236	337,455,869	58,125,268	166,887,313	225,012,581	34,052,365	78,390,923	112,443,288
TOTAL PLANT IN SERVICE			1,545,015,487	2,296,132,027	3,841,147,514	993,575,637	1,515,880,330	2,509,455,967	551,439,850	780,251,697	1,331,691,547

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended December 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(291,058,984)	(291,058,984)	0	(191,022,011)	(191,022,011)	0	(100,036,973)	(100,036,973)
E-ADEP		Hydro Production Plant	0	(138,839,976)	(138,839,976)	0	(91,120,676)	(91,120,676)	0	(47,719,300)	(47,719,300)
E-ADEP		Other Production Plant	0	(102,592,116)	(102,592,116)	0	(67,331,206)	(67,331,206)	0	(35,260,910)	(35,260,910)
E-ADEP		Transmission Plant	0	(201,556,241)	(201,556,241)	0	(132,281,361)	(132,281,361)	0	(69,274,880)	(69,274,880)
E-ADEP		Distribution Plant	(459,920,016)	(31,768)	(459,951,784)	(283,189,647)	(23,022)	(283,212,669)	(176,730,369)	(8,746)	(176,739,115)
E-ADEP		General Plant	(32,585,473)	(83,647,055)	(116,232,528)	(20,332,911)	(56,913,456)	(77,246,367)	(12,252,562)	(26,733,599)	(38,986,161)
TOTAL ACCUMULATED DEPRECIATION			(492,505,489)	(817,726,140)	(1,310,231,629)	(303,522,558)	(538,691,732)	(842,214,290)	(188,982,931)	(279,034,408)	(468,017,339)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(10,307,606)	(10,307,606)	0	(6,764,882)	(6,764,882)	0	(3,542,724)	(3,542,724)
E-AAMT		Distribution-Franchises/Misc Intangibles	(174,986)	0	(174,986)	(174,986)	0	(174,986)	0	0	0
E-AAMT		General Plant - 303000	0	(980,940)	(980,940)	0	(665,972)	(665,972)	0	(314,968)	(314,968)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,680,614)	(25,907,153)	(28,587,767)	(2,636,381)	(17,627,227)	(20,263,608)	(44,233)	(8,279,926)	(8,324,159)
E-AAMT		General Plant - 390200, 396200	(120,812)	(241,768)	(362,580)	(117,239)	(164,499)	(281,738)	(3,573)	(77,269)	(80,842)
TOTAL ACCUMULATED AMORTIZATION			(2,976,412)	(37,437,467)	(40,413,879)	(2,928,606)	(25,222,580)	(28,151,186)	(47,806)	(12,214,887)	(12,262,693)
TOTAL ACCUMULATED DEPR/AMORT			(495,481,901)	(855,163,607)	(1,350,645,508)	(306,451,164)	(563,914,312)	(870,365,476)	(189,030,737)	(291,249,295)	(480,280,032)
NET ELECTRIC UTILITY PLANT before DFIT			1,049,533,586	1,440,968,420	2,490,502,006	687,124,473	951,966,018	1,639,090,491	362,409,113	489,002,402	851,411,515
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	(1,484,222)	(1,484,222)	0	(976,826)	(976,826)	0	(507,396)	(507,396)
1		ADFIT - Colstrip PCB (283200)	0	(147,746)	(147,746)	0	(96,966)	(96,966)	0	(50,780)	(50,780)
12		ADFIT - Electric Plant In Service (282900)	0	(424,240,759)	(424,240,759)	0	(279,209,813)	(279,209,813)	0	(145,030,946)	(145,030,946)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(51,420,351)	(51,420,351)	0	(34,986,407)	(34,986,407)	0	(16,433,944)	(16,433,944)
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	(11,784,125)	(11,784,125)	0	(7,733,921)	(7,733,921)	0	(4,050,204)	(4,050,204)
1		ADFIT - CDA Settlement Costs (283333)	0	380,562	380,562	0	249,763	249,763	0	130,799	130,799
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,308,296)	(3,308,296)	0	(2,177,322)	(2,177,322)	0	(1,130,974)	(1,130,974)
TOTAL ACCUMULATED DFIT			0	(492,395,866)	(492,395,866)	0	(325,197,480)	(325,197,480)	0	(167,198,386)	(167,198,386)
NET ELECTRIC UTILITY PLANT			1,049,533,586	948,572,554	1,998,106,140	687,124,473	626,768,538	1,313,893,011	362,409,113	321,804,016	684,213,129

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	3	Direct Distribution Operating Expense	100.000%	72.470%	27.530%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.814%	34.186%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
 For Month Ended December 31, 2015  
 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	#####	948,572,554		1,998,106,140	687,124,473	626,768,538	1,313,893,011	362,409,113	321,804,016	684,213,129
	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	(788,228)	0	(788,228)	788,228	0	788,228
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)		(2,868,232)	0	(2,868,232)	(919,219)	0	(919,219)	(1,949,013)	0	(1,949,013)
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)		7,567,843	0	7,567,843	4,836,889	0	4,836,889	2,730,954	0	2,730,954
99	ADFIT - Kettle Falls Disallowed (190420)		165,751	0	165,751	165,751	0	165,751	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)		1,425,736	0	1,425,736	0	0	0	1,425,736	0	1,425,736
99	ADFIT - Boulder Park Disallowed (190040)		410,992	0	410,992	0	0	0	410,992	0	410,992
99	Investment in WNP3 Exchange Power (124900, 124930)		9,085,138	0	9,085,138	9,085,138	0	9,085,138	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(1,632,781)	0	(1,632,781)	(1,632,781)	0	(1,632,781)	0	0	0
99	CDA Lake Settlement - WA (182382)		754,253	0	754,253	754,253	0	754,253	0	0	0
99	CDA Lake Settlement - ID (186382)		148,422	0	148,422	0	0	0	148,422	0	148,422
99	ADFIT - CDA Lake Settlement - Direct (283382)		(315,938)	0	(315,938)	(263,990)	0	(263,990)	(51,948)	0	(51,948)
99	CDA CDR Fund - Direct (182324)		54,864	0	54,864	54,864	0	54,864	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		389,434	0	389,434	361,658	0	361,658	27,776	0	27,776
99	ADFIT - Spokane River Relicensing (283322)		(136,278)	0	(136,278)	(126,562)	0	(126,562)	(9,716)	0	(9,716)
99	Spokane River PM&Es (182323)		359,005	0	359,005	229,650	0	229,650	129,355	0	129,355
99	ADFIT - Spokane River PM&Es (283323)		(125,676)	0	(125,676)	(80,402)	0	(80,402)	(45,274)	0	(45,274)
99	Montana Riverbed Settlement (186360)		990,319	0	990,319	704,777	0	704,777	285,542	0	285,542
99	ADFIT - Montana Riverbed Settlement (283365)		(347,092)	0	(347,092)	(247,153)	0	(247,153)	(99,939)	0	(99,939)
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)		(2,058,506)	(81)	(2,058,587)	(554,846)	(55)	(554,901)	(1,503,660)	(26)	(1,503,686)
99	Customer Deposits (235199)		(1,602,328)	0	(1,602,328)	(1,602,328)	0	(1,602,328)	0	0	0
C-WKC	Working Capital		43,483,986	9,117,317	52,601,303	43,483,986	0	43,483,986	0	9,117,317	9,117,317
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		48,417,738	9,117,236	57,534,974	49,324,731	(55)	49,324,676	(906,993)	9,117,291	8,210,298
	NET RATE BASE	#####	957,689,790		2,055,641,114	736,449,204	626,768,483	1,363,217,687	361,502,120	330,921,307	692,423,427

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%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-1A</b>
For Month Ended December 31, 2015	
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	
<b>Electric Production</b>														
1	Steam (ED-AN)	652,539	652,539			652,539	652,539		428,261	428,261		224,278	224,278	
1	Hydro (ED-AN)	751,187	751,187			751,187	751,187		493,004	493,004		258,183	258,183	
1	Other (ED-AN)	783,279	783,279			783,279	783,279		514,066	514,066		269,213	269,213	
<b>Total Electric Production</b>		<b>2,187,005</b>	<b>2,187,005</b>			<b>2,187,005</b>	<b>2,187,005</b>		<b>1,435,331</b>	<b>1,435,331</b>		<b>751,674</b>	<b>751,674</b>	
<b>Electric Transmission</b>														
1	ED-AN	945,709	945,709			945,709	945,709		620,669	620,669		325,040	325,040	
<b>Total Electric Transmissio</b>		<b>945,709</b>	<b>945,709</b>			<b>945,709</b>	<b>945,709</b>		<b>620,669</b>	<b>620,669</b>		<b>325,040</b>	<b>325,040</b>	
<b>Electric Distribution</b>														
3	ED-AN	3,425	3,425			3,425	3,425		2,482	2,482		943	943	
	ED-ID	1,311,128	1,311,128		1,311,128		1,311,128				1,311,128		1,311,128	
	ED-WA	2,215,162	2,215,162		2,215,162		2,215,162	2,215,162		2,215,162				
<b>Total Electric Distribution</b>		<b>3,529,715</b>	<b>3,529,715</b>		<b>3,526,290</b>	<b>3,425</b>	<b>3,529,715</b>		<b>2,215,162</b>	<b>2,482</b>	<b>2,217,644</b>	<b>1,311,128</b>	<b>943</b>	<b>1,312,071</b>
<b>Gas Underground Storage</b>														
	GD-AN	55,065		55,065										
	GD-OR	10,269				10,269								
<b>Total Gas Underground St</b>		<b>65,334</b>		<b>55,065</b>		<b>10,269</b>								
<b>Gas Distribution</b>														
	GD-AN	5,384		5,384										
	GD-ID	391,492		391,492										
	GD-WA	787,348		787,348										
	GD-OR	517,876				517,876								
<b>Total Gas Distribution</b>		<b>1,702,100</b>		<b>1,184,224</b>		<b>517,876</b>								
<b>General Plant</b>														
4	ED-AN	236,026	236,026			236,026	236,026		160,592	160,592		75,434	75,434	
	ED-ID	16,426	16,426		16,426		16,426				16,426		16,426	
	ED-WA	95,522	95,522		95,522		95,522	95,522		95,522				
7,4	CD-AA	1,705,672	1,220,357	336,887	148,428		1,220,357		830,331	830,331		390,026	390,026	
9,4	CD-AN	56,745	44,683	12,062		44,683	44,683		30,402	30,402		14,281	14,281	
9	CD-ID	27,617	21,747	5,870		21,747	21,747				21,747		21,747	
9	CD-WA	15,154	11,933	3,221		11,933	11,933				11,933			
8	GD-AA	22,101		15,268	6,833									
	GD-AN	3,175		3,175										
	GD-ID	3,826		3,826										
	GD-WA	17,853		17,853										
	GD-OR	17,000			17,000									
<b>Total General Plant</b>		<b>2,217,117</b>	<b>1,646,694</b>	<b>398,162</b>	<b>172,261</b>	<b>145,628</b>	<b>1,501,066</b>	<b>1,646,694</b>	<b>107,455</b>	<b>1,021,325</b>	<b>1,128,780</b>	<b>38,173</b>	<b>479,741</b>	<b>517,914</b>
<b>Total Depreciation Expens</b>		<b>10,646,980</b>	<b>8,309,123</b>	<b>1,637,451</b>	<b>700,406</b>	<b>3,671,918</b>	<b>4,637,205</b>	<b>8,309,123</b>	<b>2,322,617</b>	<b>3,079,807</b>	<b>5,402,424</b>	<b>1,349,301</b>	<b>1,557,398</b>	<b>2,906,699</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1 Production/Transmission Ratio	65.630%	34.370%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	3 Direct Distribution Operating Expe	72.470%	27.530%
9 Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	4 Jurisdictional 4-Factor Ratio	68.040%	31.960%

**RESULTS OF OPERATIONS**  
**ELECTRIC AMORTIZATION EXPENSE**  
For Month Ended December 31, 2015  
Average of Monthly Averages Basis

Report ID:  
**E-AMTX-1A**

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		
<b>Production/Transmission</b>															
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 (303000)	ED-AN	20,025	20,025		20,025	20,025		13,142	13,142		6,883	6,883		
<b>Total Production/Transmission</b>			<b>96,559</b>	<b>96,559</b>		<b>96,559</b>	<b>96,559</b>		<b>63,371</b>	<b>63,371</b>		<b>33,188</b>	<b>33,188</b>		
<b>Distribution</b>															
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013		2,013	2,013					
	Misc Intangible Plt (303000)	ED-WA	237	237		237	237		237	237					
<b>Total Distribution</b>			<b>2,250</b>	<b>2,250</b>		<b>2,250</b>	<b>2,250</b>		<b>2,250</b>	<b>2,250</b>					
<b>General Plant - 303000</b>															
7,4	CD-AA		49,898	35,701	9,855	4,342	35,701	35,701		24,291	24,291		11,410	11,410	
9,1	CD-AN		810	638	172		638	638		419	419		219	219	
	GD-ID		1,245		1,245										
	GD-WA		2,072		2,072										
	GD-OR		1,099			1,099									
<b>Total General Plant - 303000</b>			<b>55,124</b>	<b>36,339</b>	<b>13,344</b>	<b>5,441</b>	<b>36,339</b>	<b>36,339</b>		<b>24,710</b>	<b>24,710</b>		<b>11,629</b>	<b>11,629</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA		1,414,559	1,012,074	279,390	123,095	1,012,074	1,012,074		688,615	688,615		323,459	323,459	
9,4	CD-AN		764	601	163		601	601		409	409		192	192	
9,4	CD-ID		1,551	1,221	330		1,221	1,221				1,221	1,221		
4	ED-AN		45,419	45,419			45,419	45,419		30,903	30,903		14,516	14,516	
	ED-ID		396	396			396	396				396	396		
	ED-WA		83,413	83,413			83,413	83,413		83,413	83,413				
8	GD-AA		28,283		19,538	8,745									
	GD-AN		0		0										
	GD-OR		0			0									
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>1,574,385</b>	<b>1,143,124</b>	<b>299,421</b>	<b>131,840</b>	<b>85,030</b>	<b>1,058,094</b>	<b>1,143,124</b>	<b>83,413</b>	<b>719,927</b>	<b>803,340</b>	<b>1,617</b>	<b>338,167</b>	<b>339,784</b>
<b>Gas Underground Storage</b>															
	GD-AN		19		19										
<b>Total Gas Underground Storage</b>			<b>19</b>		<b>19</b>										
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA		2,221	1,589	439	193	1,589	1,589		1,081	1,081		508	508	
4	ED-AN		1,886	1,886			1,886	1,886		1,283	1,283		603	603	
	GD-OR		0			0									
<b>Total General Plant - 390200, 396200</b>			<b>4,107</b>	<b>3,475</b>	<b>439</b>	<b>193</b>	<b>3,475</b>	<b>3,475</b>		<b>2,364</b>	<b>2,364</b>		<b>1,111</b>	<b>1,111</b>	
<b>Total Amortization Expense</b>			<b>1,732,444</b>	<b>1,281,747</b>	<b>313,223</b>	<b>137,474</b>	<b>87,280</b>	<b>1,194,467</b>	<b>1,281,747</b>	<b>85,663</b>	<b>810,372</b>	<b>896,035</b>	<b>1,617</b>	<b>384,095</b>	<b>385,712</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1 Production/Transmission Rat	65.630%	34.370%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4 Jurisdictional 4-Factor Ratio	68.040%	31.960%
9 Elec/Gas North 4-Factor	78.744%	21.256%	0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-1A</b>
For Month Ended December 31, 2015	
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
<b>Electric Production</b>													
1	Steam (ED-AN)	(291,058,984)	(291,058,984)			(291,058,984)	(291,058,984)		(191,022,011)	(191,022,011)		(100,036,973)	(100,036,973)
1	Hydro (ED-AN)	(138,839,976)	(138,839,976)			(138,839,976)	(138,839,976)		(91,120,676)	(91,120,676)		(47,719,300)	(47,719,300)
1	Other (ED-AN)	(102,592,116)	(102,592,116)			(102,592,116)	(102,592,116)		(67,331,206)	(67,331,206)		(35,260,910)	(35,260,910)
<b>Total Electric Production</b>		<b>(532,491,076)</b>	<b>(532,491,076)</b>			<b>(532,491,076)</b>	<b>(532,491,076)</b>		<b>(349,473,893)</b>	<b>(349,473,893)</b>		<b>(183,017,183)</b>	<b>(183,017,183)</b>
<b>Electric Transmission</b>													
1	ED-AN	(201,556,241)	(201,556,241)			(201,556,241)	(201,556,241)		(132,281,361)	(132,281,361)		(69,274,880)	(69,274,880)
<b>Total Electric Transmissic</b>		<b>(201,556,241)</b>	<b>(201,556,241)</b>			<b>(201,556,241)</b>	<b>(201,556,241)</b>		<b>(132,281,361)</b>	<b>(132,281,361)</b>		<b>(69,274,880)</b>	<b>(69,274,880)</b>
<b>Electric Distribution</b>													
3	ED-AN	(31,768)	(31,768)			(31,768)	(31,768)		(23,022)	(23,022)		(8,746)	(8,746)
	ED-ID	(176,730,369)	(176,730,369)		(176,730,369)	(176,730,369)	(176,730,369)				(176,730,369)	(176,730,369)	(176,730,369)
	ED-WA	(283,189,647)	(283,189,647)		(283,189,647)	(283,189,647)	(283,189,647)	(283,189,647)		(283,189,647)			
<b>Total Electric Distribution</b>		<b>(459,951,784)</b>	<b>(459,951,784)</b>		<b>(459,920,016)</b>	<b>(31,768)</b>	<b>(459,951,784)</b>	<b>(283,189,647)</b>	<b>(23,022)</b>	<b>(283,212,669)</b>	<b>(176,730,369)</b>	<b>(8,746)</b>	<b>(176,739,115)</b>
<b>Gas Underground Storage</b>													
	GD-AN	(14,067,195)	(14,067,195)										
	GD-OR	(742,499)		(742,499)									
<b>Total Gas Underground S</b>		<b>(14,809,694)</b>		<b>(14,067,195)</b>	<b>(742,499)</b>								
<b>Gas Distribution</b>													
	GD-AN	(1,570,456)	(1,570,456)										
	GD-ID	(63,418,931)	(63,418,931)										
	GD-WA	(123,997,207)	(123,997,207)										
	GD-OR	(97,164,828)		(97,164,828)									
<b>Total Gas Distribution</b>		<b>(286,151,422)</b>		<b>(188,986,594)</b>	<b>(97,164,828)</b>								
<b>General Plant</b>													
4	ED-AN	(41,663,715)	(41,663,715)			(41,663,715)	(41,663,715)		(28,347,992)	(28,347,992)		(13,315,723)	(13,315,723)
	ED-ID	(7,942,344)	(7,942,344)		(7,942,344)	(7,942,344)	(7,942,344)				(7,942,344)	(7,942,344)	(7,942,344)
	ED-WA	(18,109,297)	(18,109,297)		(18,109,297)	(18,109,297)	(18,109,297)	(18,109,297)		(18,109,297)			
7,4	CD-AA	(45,583,516)	(32,613,638)	(9,003,200)	(3,966,678)	(32,613,638)	(32,613,638)		(22,190,319)	(22,190,319)		(10,423,319)	(10,423,319)
9,4	CD-AN	(11,898,941)	(9,369,702)	(2,529,239)		(9,369,702)	(9,369,702)		(6,375,145)	(6,375,145)		(2,994,557)	(2,994,557)
9	CD-ID	(5,473,710)	(4,310,218)	(1,163,492)		(4,310,218)	(4,310,218)				(4,310,218)	(4,310,218)	(4,310,218)
9	CD-WA	(2,823,852)	(2,223,614)	(600,238)		(2,223,614)	(2,223,614)		(2,223,614)	(2,223,614)			
8	GD-AA	(1,914,352)	(1,322,473)	(591,879)									
	GD-AN	(2,044,940)	(2,044,940)										
	GD-ID	(1,465,012)	(1,465,012)										
	GD-WA	(5,011,183)	(5,011,183)										
	GD-OR	(4,330,898)		(4,330,898)									
<b>Total General Plant</b>		<b>(148,261,760)</b>	<b>(116,232,528)</b>	<b>(23,139,777)</b>	<b>(8,889,455)</b>	<b>(32,585,473)</b>	<b>(83,647,055)</b>	<b>(116,232,528)</b>	<b>(20,332,911)</b>	<b>(56,913,456)</b>	<b>(77,246,367)</b>	<b>(12,252,562)</b>	<b>(26,733,599)</b>
<b>Total Accumulated Depr</b>		<b>(1,643,221,977)</b>	<b>(1,310,231,629)</b>	<b>(226,193,566)</b>	<b>(106,796,782)</b>	<b>(492,505,489)</b>	<b>(817,726,140)</b>	<b>(1,310,231,629)</b>	<b>(303,522,558)</b>	<b>(538,691,732)</b>	<b>(842,214,290)</b>	<b>(188,982,931)</b>	<b>(279,034,408)</b>

Allocation Ratios:		Service -				Jurisdiction -			
		Electric	Gas-North	Gas-South		Washington	Idaho		
7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	Production/Transmission Ratio	65.630%	34.370%	
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	3	Direct Distribution Operating Expense	72.470%	27.530%	
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	4	Jurisdictional 4-Factor Ratio	68.040%	31.960%	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-1A</b>
For Month Ended December 31, 2015	
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	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(9,184,687)	(9,184,687)			(9,184,687)	(9,184,687)		(6,027,910)	(6,027,910)		(3,156,777)	(3,156,777)	
1	Misc Intangible Plt (3030 ED-AN)	(1,122,919)	(1,122,919)			(1,122,919)	(1,122,919)		(736,972)	(736,972)		(385,947)	(385,947)	
<b>Total Production/Transmission</b>		<b>(10,307,606)</b>	<b>(10,307,606)</b>			<b>(10,307,606)</b>	<b>(10,307,606)</b>		<b>(6,764,882)</b>	<b>(6,764,882)</b>		<b>(3,542,724)</b>	<b>(3,542,724)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(144,229)	(144,229)			(144,229)	(144,229)	(144,229)		(144,229)				
	Misc Intangible Plt (3030 ED-WA)	(30,757)	(30,757)			(30,757)	(30,757)	(30,757)		(30,757)				
<b>Total Distribution</b>		<b>(174,986)</b>	<b>(174,986)</b>			<b>(174,986)</b>	<b>(174,986)</b>	<b>(174,986)</b>		<b>(174,986)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	(1,286,402)	(920,382)	(254,077)	(111,943)	(920,382)	(920,382)		(626,228)	(626,228)		(294,154)	(294,154)	
9,1	CD-AN	(76,905)	(60,558)	(16,347)		(60,558)	(60,558)		(39,744)	(39,744)		(20,814)	(20,814)	
	GD-ID	(55,883)		(55,883)										
	GD-WA	(140,530)		(140,530)										
	GD-OR	(72,426)			(72,426)									
<b>Total General Plant - 303000</b>		<b>(1,632,146)</b>	<b>(980,940)</b>	<b>(466,837)</b>	<b>(184,369)</b>	<b>(980,940)</b>	<b>(980,940)</b>		<b>(665,972)</b>	<b>(665,972)</b>		<b>(314,968)</b>	<b>(314,968)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(35,164,917)	(25,159,443)	(6,945,423)	(3,060,051)	(25,159,443)	(25,159,443)		(17,118,485)	(17,118,485)		(8,040,958)	(8,040,958)	
9,4	CD-AN	(25,044)	(19,721)	(5,323)		(19,721)	(19,721)		(13,418)	(13,418)		(6,303)	(6,303)	
9	CD-ID	(33,583)	(26,445)	(7,138)		(26,445)	(26,445)	(26,445)		(26,445)			(26,445)	
4	ED-AN	(727,989)	(727,989)			(727,989)	(727,989)		(495,324)	(495,324)		(232,665)	(232,665)	
	ED-ID	(17,788)	(17,788)			(17,788)	(17,788)				(17,788)		(17,788)	
	ED-WA	(2,636,381)	(2,636,381)			(2,636,381)	(2,636,381)	(2,636,381)		(2,636,381)			(2,636,381)	
8	GD-AA	(1,383,698)		(955,886)	(427,812)									
	GD-AN	(5,763)		(5,763)										
	GD-OR	(616)			(616)									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(39,995,779)</b>	<b>(28,587,767)</b>	<b>(7,919,533)</b>	<b>(3,488,479)</b>	<b>(2,680,614)</b>	<b>(25,907,153)</b>	<b>(28,587,767)</b>	<b>(2,636,381)</b>	<b>(17,627,227)</b>	<b>(20,263,608)</b>	<b>(44,233)</b>	<b>(8,279,926)</b>	<b>(8,324,159)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(240,078)		(240,078)										
<b>Total Gas Underground Storage</b>		<b>(240,078)</b>		<b>(240,078)</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(242,786)	(173,707)	(47,952)	(21,127)		(173,707)	(173,707)		(118,190)	(118,190)		(55,517)	(55,517)
9	CD-ID	(4,537)	(3,573)	(964)		(3,573)	(3,573)				(3,573)		(3,573)	
9	CD-WA	(8,332)	(6,561)	(1,771)		(6,561)	(6,561)	(6,561)		(6,561)				
4	ED-AN	(68,061)	(68,061)			(68,061)	(68,061)		(46,309)	(46,309)		(21,752)	(21,752)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)		(110,678)				
	GD-WA	(1,863)		(1,863)										
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(436,257)</b>	<b>(362,580)</b>	<b>(52,550)</b>	<b>(21,127)</b>	<b>(120,812)</b>	<b>(241,768)</b>	<b>(362,580)</b>	<b>(117,239)</b>	<b>(164,499)</b>	<b>(281,738)</b>	<b>(3,573)</b>	<b>(77,269)</b>	<b>(80,842)</b>
<b>Total Accumulated Amortization</b>		<b>(52,786,852)</b>	<b>(40,413,879)</b>	<b>(8,678,998)</b>	<b>(3,693,975)</b>	<b>(2,976,412)</b>	<b>(37,437,467)</b>	<b>(40,413,879)</b>	<b>(2,928,606)</b>	<b>(25,222,580)</b>	<b>(28,151,186)</b>	<b>(47,806)</b>	<b>(12,214,887)</b>	<b>(12,262,693)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1 Production/Transmission Ratio	65.630%	34.370%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4 Jurisdictional 4-Factor Ratio	68.040%	31.960%
9 Elec/Gas North 4-Factor	78.744%	21.256%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 2015	
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	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,147,140	0	0	6,544,504	6,544,504	0	0	1,806,652	1,806,652	0	795,984	
9		CD-WA / ID / AN	1,492,403	596,222	344,288	234,668	1,175,178	160,943	92,936	63,346	317,225	0	0	
		TOTAL ACCOUNT	12,363,915	609,833	706,567	6,801,946	8,118,346	638,107	92,936	1,869,998	2,601,041	848,544	795,984	1,644,528
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,028,571	1,052,423	2,164,230	3,811,918	7,028,571	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,242,688	0	0	0	0	2,242,688	0	0	0	2,242,688	0	
99		GD-OR / AS	3,579,357	0	0	0	0	0	0	0	0	3,579,357	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	86,540,833	0	0	61,917,370	61,917,370	0	0	17,092,680	17,092,680	0	7,530,783	
9		CD-WA / ID / AN	22,641,487	5,555,068	4,644,493	7,629,252	17,828,813	1,499,524	1,253,725	2,059,425	4,812,674	0	0	
		TOTAL ACCOUNT	122,032,936	6,607,491	6,808,723	73,358,540	86,774,754	3,742,212	1,253,725	19,152,105	24,148,042	3,579,357	7,530,783	11,110,140
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,594,725	3,376,203	14,649	6,203,873	9,594,725	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	632,972	0	0	0	0	0	0	437,270	437,270	0	195,702	
7		CD-AA	66,370,052	0	0	47,485,781	47,485,781	0	0	13,108,749	13,108,749	0	5,775,522	
9		CD-WA / ID / AN	219,718	30,366	67,008	75,641	173,015	8,197	18,088	20,418	46,703	0	0	
		TOTAL ACCOUNT	76,824,117	3,406,569	81,657	53,765,295	57,253,521	8,197	18,088	13,573,087	13,599,372	0	5,971,224	5,971,224
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	33,611,107	16,197,241	5,952,898	11,460,968	33,611,107	0	0	0	0	0	0	
99		GD-WA / ID / AN	10,557,750	0	0	0	0	6,884,458	2,308,930	1,364,362	10,557,750	0	0	
99		GD-OR / AS	3,532,377	0	0	0	0	0	0	0	0	3,532,377	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	586,655	0	0	419,734	419,734	0	0	115,870	115,870	0	51,051	
9		CD-WA / ID / AN	5,703,559	1,682,945	914,283	1,893,982	4,491,210	454,291	246,800	511,258	1,212,349	0	0	
		TOTAL ACCOUNT	53,991,448	17,880,186	6,867,181	13,774,684	38,522,051	7,338,749	2,555,730	1,991,490	11,885,969	3,532,377	51,051	3,583,428

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 2015	
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
	393000	Stores Equipment												
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	3,545,085	108,741	132,686	2,550,115	2,791,542	29,353	35,817	688,373	753,543	0	0	
		TOTAL ACCOUNT	4,087,089	119,480	147,431	2,925,137	3,192,048	113,624	35,817	688,373	837,814	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,563,265	951,303	283,133	2,328,829	3,563,265	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,699,993	0	0	0	0	1,967,168	366,620	366,205	2,699,993	0	0	
99		GD-OR / AS	975,465	0	0	0	0	0	0	0	975,465	0	975,465	
8		GD-AA	2,574,416	0	0	0	0	0	0	1,778,458	1,778,458	795,958	795,958	
7		CD-AA	11,191,012	0	0	8,006,833	8,006,833	0	0	2,210,337	2,210,337	0	973,842	
9		CD-WA / ID / AN	1,237,729	19,581	765,561	189,495	974,637	5,286	206,654	51,152	263,092	0	0	
		TOTAL ACCOUNT	22,241,880	970,884	1,048,694	10,525,157	12,544,735	1,972,454	573,274	4,406,152	6,951,880	975,465	1,769,800	2,745,265
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	24,584	0	0	24,584	24,584	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	24,584	0	0	24,584	24,584	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	632,344	220,597	39,190	372,557	632,344	0	0	0	0	0	0	
99		GD-WA / ID / AN	161,765	0	0	0	0	22,242	7,254	132,269	161,765	0	0	
99		GD-OR / AS	80,841	0	0	0	0	0	0	0	80,841	0	80,841	
8		GD-AA	242,613	0	0	0	0	0	0	167,602	167,602	75,011	75,011	
7		CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	30,950	30,950	
9		CD-WA / ID / AN	59,714	2,824	902	43,296	47,022	762	243	11,687	12,692	0	0	
		TOTAL ACCOUNT	1,532,940	223,421	40,092	670,319	933,832	23,004	7,497	381,805	412,306	80,841	105,961	186,802
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	33,435,573	15,590,726	9,820,746	8,024,101	33,435,573	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,640,512	0	0	0	0	2,934,604	875,414	830,494	4,640,512	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	378,111	378,111	0	0	104,380	104,380	45,988	45,988	
9		CD-WA / ID / AN	1,548,590	255,196	312,625	651,600	1,219,421	68,887	84,390	175,892	329,169	0	0	
		TOTAL ACCOUNT	40,196,988	15,845,922	10,133,371	9,053,812	35,033,105	3,003,491	959,804	1,110,766	5,074,061	43,834	45,988	89,822

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended December 31, 2015	
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	60,947,490	11,885,628	5,020,630	44,041,232	60,947,490	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,253,271	0	0	0	0	698,877	554,394	0	1,253,271	0	0	0
99		GD-OR / AS	1,227,685	0	0	0	0	0	0	0	0	1,227,685	0	1,227,685
8		GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	306,995
7		CD-AA	33,434,500	0	0	23,921,382	23,921,382	0	0	6,603,648	6,603,648	0	2,909,470	2,909,470
9		CD-WA / ID / AN	12,431,622	571,924	3,195,721	6,021,511	9,789,156	154,384	862,647	1,625,435	2,642,466	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>110,287,500</b>	<b>12,457,552</b>	<b>8,216,351</b>	<b>73,984,125</b>	<b>94,658,028</b>	<b>853,261</b>	<b>1,417,041</b>	<b>8,915,020</b>	<b>11,185,322</b>	<b>1,227,685</b>	<b>3,216,465</b>	<b>4,444,150</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	436,228	0	0	312,108	312,108	0	0	86,159	86,159	0	37,961	37,961
9		CD-WA / ID / AN	9,978	3,926	0	3,931	7,857	1,060	0	1,061	2,121	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>529,471</b>	<b>3,926</b>	<b>2,299</b>	<b>394,638</b>	<b>400,863</b>	<b>1,060</b>	<b>0</b>	<b>87,220</b>	<b>88,280</b>	<b>2,367</b>	<b>37,961</b>	<b>40,328</b>
		<b>TOTAL GENERAL PLANT</b>	<b>444,112,868</b>	<b>58,125,264</b>	<b>34,052,366</b>	<b>245,278,237</b>	<b>337,455,867</b>	<b>17,694,159</b>	<b>6,913,912</b>	<b>52,176,016</b>	<b>76,784,087</b>	<b>10,347,697</b>	<b>19,525,217</b>	<b>29,872,914</b>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.547%	19.751%	8.702%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.082%	30.918%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.744%	21.256%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended December 31, 2015	
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	10,454,271	153,179	0	10,301,092	10,454,271	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	707,758	0	0	0	0	0	0	0	0	707,758	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,981,671	0	0	6,426,116	6,426,116	0	0	1,773,970	1,773,970	0	781,585	
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	0	
		TOTAL ACCOUNT	22,139,957	153,179	0	16,880,017	17,033,196	1,022,594	779,605	1,815,219	3,617,418	707,758	781,585	1,489,343
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,827,756	5,087,647	23,524	2,716,585	7,827,756	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	2,143,635	0	0	0	0	0	0	1,480,866	1,480,866	0	662,769	
7		CD-AA	148,276,320	0	0	106,087,259	106,087,259	0	0	29,286,056	29,286,056	0	12,903,005	
9		CD-WA / ID / AN	142,866	0	75,345	37,153	112,498	0	20,339	10,029	30,368	0	0	
		TOTAL ACCOUNT	158,390,577	5,087,647	98,869	108,840,997	114,027,513	0	20,339	30,776,951	30,797,290	0	13,565,774	13,565,774
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	5,763	0	0	0	0	0	0	5,763	5,763	0	0	
99		GD-OR / AS	616	0	0	0	0	0	0	0	0	616	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	5,629,396	0	0	4,027,664	4,027,664	0	0	1,111,862	1,111,862	0	489,870	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,635,775	0	0	4,027,664	4,027,664	0	0	1,117,625	1,117,625	616	489,870	490,486
		TOTAL	186,166,309	5,240,826	98,869	129,748,678	135,088,373	1,022,594	799,944	33,709,795	35,532,333	708,374	14,837,229	15,545,603

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%	71.547%	19.751%	8.702%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.082%	30.918%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.744%	21.256%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended December 31, 2015 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	(71,183,802)	(50,929,875)	(14,059,513)	(6,194,414)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(622,875)	(490,477)	(132,398)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
		Total	<u>(72,353,071)</u>	<u>(51,811,281)</u>	<u>(14,299,829)</u>	<u>(6,241,961)</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%	78.744%	21.256%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Month Ended December 31, 2015
Average of Monthly Averages Basis

Report ID: <b>C-WKC-1A</b>
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AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP	1,447,114	757,844		2,204,958		757,844			
1	151210 FUEL STOCK HOG FUEL-KFGS	757,189	396,535		1,153,724		396,535			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	18,443,629	8,284,471	2,547,569	29,275,669		6,694,298		1,590,173	2,547,569
1	154300 PLANT MATERIALS & OPER SUP-CS2	623,882	326,723		950,605		326,723			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,784,557	934,561		2,719,118		934,561			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	67	31	9	107		25		6	9
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	19,395	8,712	2,679	30,786		7,040		1,672	2,679
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	801	360	111	1,272		291		69	111
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	56,564,050			56,564,050	43,483,986		13,080,064		
<b>TOTAL</b>		<b>79,640,684</b>	<b>10,709,237</b>	<b>2,550,368</b>	<b>92,900,289</b>	<b>43,483,986</b>	<b>9,117,317</b>	<b>13,080,064</b>	<b>1,591,920</b>	<b>2,550,368</b>

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