

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC RATE OF RETURN</b>		<b>E-ROR-1A</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)		7,417,102	5,155,994
	Adjustments			
	Adjusted Net Operating Income (Loss)		7,417,102	5,155,994
E-APL	Electric Net Rate Base		1,363,217,687	692,470,262
	RATE OF RETURN		0.544%	0.745%

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

2016 MAY 11 AM 9:44  
 STATE OF IDAHO  
 UTILITIES DIVISION  
 07-887103

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

AVISTA UTILITIES

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

Basis	Ref	Description	Production/Transmission Ratio	Based on Data from:	System	Washington	Idaho
1	Input			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	22,258,114 27,675,297 49,933,411 100.000%	14,179,208 19,974,239 34,153,447 68.398%	8,078,906 7,701,058 15,779,964 31.602%
		Direct O & M Accts 500 - 598			14,905,270	10,500,754	4,404,516
		Direct O & M Accts 901 - 935			5,379,445	4,296,600	1,082,845
		Total			20,284,715	14,797,354	5,487,361
		Percentage			100.000%	72.948%	27.052%
		Direct Labor Accts 500 - 598			374,962	246,435	128,527
		Direct Labor Accts 901 - 935			100.000%	65.723%	34.277%
		Percentage			100.000%	65.093%	34.907%
		Net Direct Plant			951,044,253	619,058,713	331,985,540
		Percentage			100.000%	65.093%	34.907%
4		Total Percentages Percent			400.000% 100.000%	272.161% 68.040%	127.839% 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		
		Direct O & M Accts 500 - 894			71,329,474	60,416,061	7,188,338
		Direct O & M Accts 901 - 935			41,851,885	32,202,921	6,220,526
		Direct O & M Accts 901 - 905 Utility 9 Only			5,113,972	3,569,949	1,544,023
		Adjustments			0	0	0
		Total			118,295,331	96,188,931	14,952,887
		Percentage			100.001%	81.314%	12.640%
		Direct Labor Accts 500 - 894			66,370,574	49,821,911	12,117,710
		Direct Labor Accts 901 - 935			5,437,133	3,522,548	278,804
		Direct Labor Accts 901 - 905 Utility 9 Only			9,861,227	6,556,215	3,305,012
		Total			81,668,934	59,900,674	15,701,526
		Percentage			100.000%	73.346%	19.226%
		Number of Customers at			699,916	370,194	231,528
		Percentage			99.999%	52.891%	33.079%
		Net Direct Plant			2,799,108,133	2,201,148,885	393,544,662
		Percentage			100.000%	78.637%	14.060%
		Total Percentages			400,000%	286.187%	79.005%
		Average (CD AA)			100,000%	71.547%	19.751%
							8.702%

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

**AVISTA UTILITIES**

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

Basis Ref Description System Washington Idaho

Based on Data from:

Input	Gas North/Oregon 4-Factor	Electric	Gas North	Oregon Gas
Direct O & M Accts 500 - 894	10,308,779	0	6,790,084	3,518,695
Direct O & M Accts 901 - 935	9,216,208	0	5,941,535	3,274,673
Direct O & M Accts 901 - 905 Utility 9 Only	1,544,023	0	1,544,023	0
<b>Total</b>	<b>21,069,010</b>	<b>0</b>	<b>14,275,642</b>	<b>6,793,368</b>
<b>Percentage</b>	<b>100.000%</b>	<b>0.000%</b>	<b>67.757%</b>	<b>32.243%</b>
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
<b>Total</b>	<b>17,593,207</b>	<b>0</b>	<b>12,826,916</b>	<b>4,766,291</b>
<b>Percentage</b>	<b>100.000%</b>	<b>0.000%</b>	<b>72.908%</b>	<b>27.092%</b>
Number of Customers at	329,722	0	231,528	98,194
<b>Percentage</b>	<b>100.000%</b>	<b>0.000%</b>	<b>70.219%</b>	<b>29.781%</b>
Net Direct Plant	588,468,040	0	385,114,173	203,353,867
<b>Percentage</b>	<b>100.000%</b>	<b>0.000%</b>	<b>65.444%</b>	<b>34.556%</b>
Total Percentages	400,000%	0.000%	276.328%	123.672%
Average (GD AA)	100,000%	0.000%	69.082%	30.918%

**RESULTS OF OPERATIONS**

**ELECTRIC ALLOCATION PERCENTAGES**

For 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
Input		Elec/Gas North 4-Factor	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894	67,621,722	60,416,061	7,205,661	0
		Direct O & M Accts 901 - 935	38,441,898	32,202,921	6,238,977	0
		Adjustments	0	0	0	0
		Total	106,063,620	92,618,982	13,444,638	0
		Percentage	100.000%	87.324%	12.676%	0.000%
		Direct Labor Accts 500 - 894	61,766,029	49,821,911	11,944,118	0
		Direct Labor Accts 901 - 935	3,969,931	3,522,548	447,383	0
		Total	65,735,960	53,344,459	12,391,501	0
		Percentage	100.000%	81.150%	18.850%	0.000%
		Number of Customers at	601,722	370,194	231,528	0
		Percentage	100.000%	61.522%	38.478%	0.000%
		Net Direct Plant	2,563,811,758	2,178,697,585	385,114,173	0
		Percentage	100.000%	84.979%	15.021%	0.000%
9		Total Percentages	400.000%	314.975%	85.025%	0.000%
		Average (CD AN/ID/AMA)	100.000%	78.743%	21.257%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	989,029,491	647,905,764	341,123,727	
		Percent	100.000%	65.509%	34.491%	
11		Book Depreciation	8,317,377	5,405,069	2,912,308	
		Percent	100.000%	64.985%	35.015%	

AVISTA UTILITIES

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

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

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	-116,388,799 100.000%	-75,779,095 65.109%	-40,609,704 34.891%
99		Input Not Allocated		0.000%	0.000%	0.000%

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>REVENUE</b>											
<b>SALES OF ELECTRICITY:</b>											
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
98	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
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>74,047,573</b>	<b>0</b>	<b>74,047,573</b>	<b>48,790,496</b>	<b>0</b>	<b>48,790,496</b>	<b>25,257,077</b>	<b>0</b>	<b>25,257,077</b>
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
<b>TOTAL SALES OF ELECTRICITY</b>			<b>74,047,573</b>	<b>12,494,264</b>	<b>86,541,837</b>	<b>48,790,496</b>	<b>8,199,985</b>	<b>56,990,481</b>	<b>25,257,077</b>	<b>4,294,279</b>	<b>29,551,356</b>
<b>OTHER OPERATING REVENUE:</b>											
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
<b>TOTAL OTHER OPERATING REVENUE</b>			<b>(530,393)</b>	<b>8,471,262</b>	<b>7,940,869</b>	<b>503,066</b>	<b>5,559,702</b>	<b>6,062,768</b>	<b>(1,033,459)</b>	<b>2,911,580</b>	<b>1,878,121</b>
<b>TOTAL ELECTRIC REVENUE</b>			<b>73,517,180</b>	<b>20,965,546</b>	<b>94,482,726</b>	<b>49,293,562</b>	<b>13,759,687</b>	<b>63,053,249</b>	<b>24,223,618</b>	<b>7,205,859</b>	<b>31,429,477</b>

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
<b>EXPENSE</b>									
<b>STEAM POWER GENERATION EXPENSE:</b>									
<b>OPERATION</b>									
1	500000	Supervision & Engineering	0	16,354	0	10,733	0	5,621	10,733
1	501XXX	Fuel	0	2,762,785	0	1,813,216	0	949,569	1,813,216
1	502000	Steam Expense	0	426,647	0	280,008	0	146,639	280,008
1	505000	Electric Expense	0	122,727	0	80,546	0	42,181	80,546
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	412,429	0	270,677	0	141,752	270,677
1	507000	Rent	0	12	0	8	0	4	8
<b>MAINTENANCE</b>									
1	510000	Supervision & Engineering	0	38,771	0	25,445	0	13,326	25,445
1	511000	Structures	0	57,376	0	37,656	0	19,720	37,656
1	512000	Boiler Plant	0	338,679	0	222,275	0	116,404	222,275
1	513000	Electric Plant	0	41,519	0	27,249	0	14,270	27,249
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	610,822	0	400,882	0	209,940	400,882
<b>TOTAL STEAM POWER GENERATION EXP</b>			0	4,828,121	0	3,168,695	0	1,659,426	3,168,695
<b>HYDRAULIC POWER GENERATION EXP:</b>									
<b>OPERATION</b>									
1	535000	Supervision & Engineering	0	228,346	0	149,863	0	78,483	149,863
1	536000	Water for Power	0	126,221	0	82,839	0	43,382	82,839
1	537000	Hydraulic Expense	512,877	228,477	331,789	149,949	181,088	78,528	481,738
1	538000	Electric Expense	0	583,314	0	382,829	0	200,485	382,829
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	70,721	0	46,414	0	24,307	46,414
1	540000	Rent	0	108,571	0	71,255	0	37,316	71,255
1	540100	MT Trust Funds Land Settlement Rents	477,894	0	309,694	0	168,200	0	309,694
<b>TOTAL HYDRAULIC POWER GENERATION EXP</b>			990,771	2,106,260	641,483	1,382,337	349,298	723,923	2,023,820
<b>MAINTENANCE</b>									
1	541000	Supervision & Engineering	0	311,914	0	204,709	0	107,205	204,709
1	542000	Structures	0	28,045	0	18,406	0	9,639	18,406
1	543000	Reservoirs, Dams, & Waterways	0	147,933	0	97,088	0	50,845	97,088
1	544000	Electric Plant	0	197,973	0	129,930	0	68,043	129,930
1	545000	Miscellaneous Hydraulic Plant	0	74,745	0	49,055	0	25,690	49,055
<b>TOTAL HYDRO POWER GENERATION EXP</b>			990,771	2,106,260	641,483	1,382,337	349,298	723,923	2,023,820
<b>OTHER POWER GENERATION EXPENSE:</b>									
<b>OPERATION</b>									
1	546000	Supervision & Engineering	0	89,290	0	58,601	0	30,689	58,601
1	547XXX	Fuel	0	8,725,707	0	5,726,682	0	2,999,025	5,726,682
1	548000	Generation Expense	0	159,695	0	104,808	0	54,867	104,808
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	44,828	0	29,289	0	15,339	29,289
1	550000	Rent	0	(2,819)	0	(1,850)	0	(969)	(1,850)
<b>TOTAL OTHER POWER GENERATION EXP</b>			0	9,269,695	0	6,083,701	0	3,185,994	6,083,701
<b>TOTAL OTHER POWER GENERATION EXP</b>			(2,304)	9,267,391	(2,304)	6,081,397	0	3,185,994	6,081,397



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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>OTHER POWER SUPPLY EXPENSE:</b>											
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	566000	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	285,397	2,470,769	2,736,166
		<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>	989,680	24,009,807	24,999,487	724,283	15,757,637	16,481,920	285,397	8,252,170	8,517,567
		<b>TOTAL PRODUCTION OPERATING EXP</b>	1,978,147	40,213,863	42,192,030	1,363,462	26,392,370	27,755,832	614,685	13,821,513	14,436,198
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
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
<b>MAINTENANCE</b>											
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
		<b>TOTAL TRANSMISSION OPERATING EXP</b>	34,309	2,484,900	2,519,209	23,804	1,630,841	1,654,645	10,505	854,059	864,564

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
E-DEPX	99	Depreciation Expense-Production	0	2,187,005	2,187,005	0	1,435,331	1,435,331	751,674
E-DEPX	99	Depreciation Expense-Transmission	0	945,709	945,709	0	620,669	620,669	325,040
E-AMTX	99	Amortization Expense-Franchises/Misc Intangibles	0	96,559	96,559	0	63,371	63,371	33,188
	99	Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,793)	0	(11,793)	0
	99	Amort of Acq Adj- Colstrip Common AFUDC	204,169	0	204,169	204,169	0	204,169	11,793
	99	Amortization of Lancaster Generation	8,254	0	8,254	2,645	0	2,645	5,609
	1	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0
	99	Amortization of Spokane River Relicence	0	0	0	0	0	0	0
	1	Amortization of CDA CDR Fund	6,561	0	6,561	6,078	0	6,078	483
	99	Amortization of Spokane River TDG	922	16,667	17,589	922	10,939	11,861	5,728
	99	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0
	1	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,790	1,790	937
	99	Amortization of ID DSIT	0	0	0	0	0	0	0
	99	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0
	99	Amortization of CNC Transmission	0	0	0	0	0	0	0
	99	Amortization of CS2 & COLSTRIP O&M	190,497	0	190,497	81,141	0	81,141	109,356
	99	Amortization of LIDAR O&M	0	0	0	0	0	0	0
	99	Amortization of Wind Generation	0	0	0	0	0	0	0
	99	Amortization of Project Compass	0	0	0	0	0	0	0
	99	Amortization of Wartsila Generators	12,785	0	12,785	12,785	0	12,785	0
	1	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,352	48,352	25,322
	99	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581
	99	Amortization of Spokane River TDG	24,200	0	24,200	24,200	0	24,200	0
	99	Optional Renewable Power Revenue Offset	19,557	0	19,557	15,634	0	15,634	3,923
	99	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0
	99	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	(9,357)	0	(9,357)	0
	99	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0
	99	Amortization of BPA Residential Exchange Credit	(104,037)	0	(104,037)	(74,489)	0	(74,489)	(29,548)
	99	Amortization of Colstrip Refund	0	0	0	0	0	0	0
	99	Amortization of Deferred CS2 & COLSTRIP O&M	(338,222)	0	(338,222)	0	0	0	(338,222)
	99	Amortization of Deferred LIDAR O&M	0	0	0	0	0	0	0
	99	Amortization of Schedule 98 REC Rev	(2,996)	0	(2,996)	(2,996)	0	(2,996)	0
	1	Optional Renew Solar Project Offset	0	(701)	(701)	0	(460)	(460)	(241)
	99	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0
	99	Amortization of BPA Settlement	0	0	0	0	0	0	0
	99	Taxes Other Than FIT--Prod & Trans	0	328,653	328,653	0	215,694	215,694	112,959
	E-OTX	TOTAL P/T DEPR/AMRT/NON-FIT TAXES	16,375	3,650,293	3,666,668	259,757	2,395,686	2,655,443	1,011,225
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	2,028,831	46,349,076	48,377,907	1,647,023	30,418,897	32,065,920	16,311,987

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

AVISTA UTILITIES

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

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION:</b>											
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	41,087	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	71,860	187,860
3	589000	Rent	0	(29,437)	(29,437)	0	(21,333)	(21,333)	0	(8,104)	(8,104)
<b>MAINTENANCE:</b>											
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
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			<b>5,281,405</b>	<b>1,097,140</b>	<b>6,378,545</b>	<b>3,827,411</b>	<b>795,097</b>	<b>4,622,508</b>	<b>1,453,994</b>	<b>302,043</b>	<b>1,756,037</b>
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
<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>			<b>7,946,539</b>	<b>3,425</b>	<b>7,949,964</b>	<b>6,174,372</b>	<b>2,482</b>	<b>6,176,854</b>	<b>1,772,167</b>	<b>943</b>	<b>1,773,110</b>
<b>TOTAL DISTRIBUTION EXPENSES</b>			<b>13,227,944</b>	<b>1,100,565</b>	<b>14,328,509</b>	<b>10,001,783</b>	<b>797,579</b>	<b>10,799,362</b>	<b>3,226,161</b>	<b>302,986</b>	<b>3,529,147</b>

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

AVISTA UTILITIES

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

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	636,234	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	1,562	103,954	105,516	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>6,517,563</b>	<b>120,672</b>	<b>2,940,624</b>	<b>3,061,296</b>

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

AVISTA UTILITIES

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

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

Ref/Basis	Account	Description	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)
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>(298,095)</b>	<b>2,598,974</b>	<b>2,300,879</b>	<b>190,868</b>	<b>1,768,326</b>	<b>1,959,194</b>	<b>(488,963)</b>	<b>830,648</b>	<b>341,685</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>102,579</b>	<b>11,777,179</b>	<b>11,879,758</b>	<b>470,870</b>	<b>8,005,907</b>	<b>8,476,777</b>	<b>(368,291)</b>	<b>3,771,272</b>	<b>3,402,981</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>17,803,030</b>	<b>60,596,582</b>	<b>78,399,622</b>	<b>13,841,988</b>	<b>40,122,639</b>	<b>53,964,637</b>	<b>3,961,032</b>	<b>20,473,953</b>	<b>24,434,985</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>16,083,104</b>			<b>9,086,612</b>			<b>6,994,492</b>
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(36,311,113)			(24,347,962)			(11,963,151)
E-FIT		DEFERRED FEDERAL INCOME TAX			39,837,415			26,030,166			13,807,249
E-FIT		AMORTIZED ITC - NOXON			(16,294)			(10,694)			(5,600)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>12,573,096</b>			<b>7,417,102</b>			<b>5,155,994</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 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  
 ELECTRIC ALLOCATION OF OTHER REVENUE  
 For Month Ended December 31, 2015  
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:  
 E-456-1A

Ref/Basis	Account	Description	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 ROO	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%

AVISTA UTILITIES

Report ID:  
E-555-1A

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION OF PURCHASED POWER COSTS

For Month Ended December 31, 2015

Average of Monthly Averages Basis

***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****							
Ref/Basis	Account	Description	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%

Report ID:  
E-557-1A

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES**

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

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****			Total
			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	34.370%
E-ALL	99	Not Allocated	0.000%

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

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



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

AVISTA UTILITIES

Report ID:  
**E-903-1A**

Ref/Basis	Account	Description	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  
**ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES**  
 For Month Ended December 31, 2015  
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:  
**E-908-1A**

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
				Total		Total		Total
2	908000	Customer Assistance Expense	30,159	122,703	152,862	103,391	7,412	42,059
99	908600	Public Purpose Tariff Rider Expense Offset	2,077,057	0	2,077,057	1,440,426	636,631	0
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	28,375	0	28,375	2,026	26,349	0
99	908990	DSM Amortization	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>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:

E-INT-1A

**ELECTRIC INTEREST DEDUCTION FOR FIT**

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		1,363,217,687	692,470,262
	Interest Deduction for FIT Calculation		55,947,815	18,772,869

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

AVISTA UTILITIES

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

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue		94,482,726	31,429,477
E-OPS	Less: Operating & Maintenance Expense		64,482,111	21,308,965
E-OPS	Less: Book Deprec/Amort and Reg Amortizations		9,170,859	2,552,022
E-OTX	Less: Taxes Other than FIT		4,746,652	573,998
	Net Operating Income Before FIT		16,083,104	6,994,492
E-INT	Less: Monthly Interest Expense		4,662,318	1,564,406
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj		0	11,793
E-SCM	Plus: Schedule M Adjustments		(115,139,981)	(39,589,499)
	Taxable Net Operating Income		(103,719,195)	(34,171,206)
	Tax Rate		35.00%	35.00%
	Total Federal Income Tax		(36,301,718)	(11,959,922)
1	Production Tax Credit		(9,395)	(3,229)
1	Investment Tax Credit - Noxon *		0	0
	Total Net Federal Income Tax		(36,311,113)	(11,963,151)
E-DTE	Deferred FIT		39,837,415	13,807,249
1	411400 Amortized Investment Tax Credit - Noxon		(16,294)	(5,600)
	Total Net FIT/Deferred FIT		3,510,008	1,838,498

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

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

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

\*\*\*\*\* SYSTEM \*\*\*\*\*

AVISTA UTILITIES

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	18,906	0	18,906	0	12,408	12,408	0	6,498	6,498
1	997045 Section 199 Manufacturing Deduction	(83,333)	(83,333)	(83,333)	(54,691)	0	(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**  
**ELECTRIC SCHEDULE M ITEMS**  
 For Month Ended December 31, 2015  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** SMO *****		
		Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860
1	997061 CDA Fund Settlement	(366,667)	0	(366,667)	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0
1	997063 CDA Lake Settlement	15,258	73,674	88,932	12,677	48,352	61,029
99	997064 Chicago Climate Exchange	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	3,134	0	3,134	(7,827)	0	(7,827)
1	997067 CDA IPA Fund	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0
1	997069 Lancaster Deferral	0	0	0	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	1,061,224	1,061,224	0	689,636	689,636
4	997081 Deferred Compensation	0	79,218	79,218	0	53,900	53,900
4	997082 Meal Disallowances	0	113,009	113,009	0	76,891	76,891
4	997083 Paid Time Off	0	(183,051)	(183,051)	0	(124,548)	(124,548)
2	997084 Customer Uncollectibles	(147,725)	0	(147,725)	81,141	0	81,141
99	997088 Deferred O&M Colstrip & CS2	0	0	0	0	0	0
99	997089 CNC Transmission	0	0	0	0	0	0
99	997091 LIDAR O&M Reg Def DFIT	0	0	0	0	0	0
99	997092 Smart Grid	0	0	0	0	0	0
99	997093 EWEB Renewable Energy Credits	0	0	0	0	0	0
99	997094 Palouse Wind & Thornton	0	0	0	0	0	0
99	997095 WA REC Deferral	(517,507)	0	(517,507)	(517,507)	0	(517,507)
1	997096 CDA Settlement Costs	0	2,728	2,728	0	1,790	1,790
99	997097 BPA Parallel Capacity	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	997100 WA REC Amort	239,558	31,802	271,360	239,558	0	239,558
1	997101 Kettle Falls Diesel Leak	0	(46,774,347)	(46,774,347)	0	(30,698,004)	(30,698,004)
1	997102 Repairs 481 (a)	(264,241)	0	(264,241)	0	0	0
1	997103 Amort Idaho Earnings Test (254229)	(254,870)	0	(254,870)	0	0	0
99	997104 Def Project Compass	24,200	0	24,200	24,200	0	24,200
99	997104 Spokane River TDG	0	0	0	0	0	0
1	997106 Investment Tax Credit	0	0	0	0	0	0
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>		<b>1,479,488</b>	<b>(116,388,799)</b>	<b>(115,139,981)</b>	<b>228,612</b>	<b>(75,779,094)</b>	<b>(75,550,482)</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%

AVISTA UTILITIES

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

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

Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	0	39,680,102	39,680,102	0	25,835,318	25,835,318	0	13,844,784	13,844,784
99	410100	212,177	0	212,177	212,177	0	212,177	0	0	0
99	410100	(45,841)	0	(45,841)	0	0	0	(45,841)	0	(45,841)
	410100	166,336	39,680,102	39,846,438	212,177	25,835,318	26,047,495	(45,841)	13,844,784	13,798,943
14	411100	0	61,252	61,252	0	39,881	39,881	0	21,371	21,371
99	411100	(57,210)	0	(57,210)	(57,210)	0	(57,210)	0	0	0
99	411100	(13,065)	0	(13,065)	0	0	0	(13,065)	0	(13,065)
	411100	(70,275)	61,252	(9,023)	(57,210)	39,881	(17,329)	(13,065)	21,371	8,306
Total Deferred Federal Income Tax Expense		96,061	39,741,354	39,837,415	154,967	25,875,199	26,030,166	(58,906)	13,866,155	13,807,249

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	65.109%	34.891%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

**AVISTA UTILITIES**

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

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
<b>PRODUCTION &amp; TRANSMISSION</b>									
1	408130	State Excise Tax	0	19,485	0	12,788	0	6,697	6,697
1	408140	State Kwh Generation Tax	0	103,901	0	68,190	0	35,711	35,711
1	408150	R&P Property Tax--Production	0	561,343	0	368,409	0	192,934	192,934
1	408160	R&P Property Tax--Transmission	0	287,917	0	188,960	0	98,957	98,957
1	409100	State Income Tax--Montana & Oregon	0	(643,993)	0	(422,653)	0	(221,340)	(221,340)
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>328,653</b>	<b>0</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	0	1,804,428	0	0
99	408120	Municipal Occupation & License Tax	1,990,760	0	1,662,263	0	328,497	0	328,497
99	408160	Miscellaneous State or Local Tax--WA & ID	82	0	0	0	82	0	82
99	408170	R&P Property Tax--Distribution	655,329	0	490,269	0	165,060	0	165,060
99	409100	State Income Tax--Idaho	(32,600)	0	(32,600)	0	(32,600)	0	(32,600)
<b>TOTAL DISTRIBUTION</b>			<b>4,417,999</b>	<b>0</b>	<b>3,956,960</b>	<b>0</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>3,956,960</b>	<b>215,694</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**  
**ELECTRIC UTILITY PLANT**  
 For Month Ended December 31, 2015  
 Average of Monthly Averages Basis

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

**AVISTA UTILITIES**

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
<b>PLANT IN SERVICE</b>									
<b>INTANGIBLE PLANT:</b>									
1	182324	CDA Lake CDR Fund - Allocated	0	8,758,333	0	5,748,094	0	3,010,239	3,010,239
1	182325	CDA Lake IPA Fund	0	2,000,000	0	1,312,600	0	687,400	687,400
1	182333	CDA Settlement Costs	0	1,246,065	0	817,792	0	428,273	428,273
1	182381	CDA Settlement Past Storage	0	33,668,928	0	22,096,917	0	11,572,011	11,572,011
1	302000	Franchises & Consents	602,704	44,651,922	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	153,179	11,336,404	0	5,646,793	5,646,793
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,186,516	114,027,512	5,087,647	74,055,414	98,869	34,785,582	34,884,451
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,027,665	0	2,740,423	0	1,287,242	1,287,242
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	0	0	0	0	0	0
		<b>TOTAL INTANGIBLE PLANT</b>	<b>5,942,399</b>	<b>219,471,223</b>	<b>5,843,530</b>	<b>146,913,967</b>	<b>98,869</b>	<b>72,557,256</b>	<b>72,666,125</b>
<b>STEAM PRODUCTION PLANT:</b>									
1	310XXX	Land & Land Rights	0	3,578,172	0	2,348,354	0	1,229,818	1,229,818
1	311XXX	Structures & Improvements	0	131,293,454	0	86,167,894	0	45,125,560	45,125,560
1	312000	Boiler Plant	0	175,105,141	0	114,921,504	0	60,183,637	60,183,637
1	313000	Generators	0	6,770	0	4,443	0	2,327	2,327
1	314000	Turbogenerator Units	0	54,547,943	0	35,799,815	0	18,748,128	18,748,128
1	315000	Accessory Electric Equipment	0	27,023,222	0	17,735,341	0	9,287,881	9,287,881
1	316000	Miscellaneous Power Plant Equipment	0	17,104,742	0	11,225,842	0	5,878,900	5,878,900
		<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>0</b>	<b>408,659,444</b>	<b>0</b>	<b>268,203,193</b>	<b>0</b>	<b>140,456,251</b>	<b>140,456,251</b>
<b>HYDRAULIC PRODUCTION PLANT:</b>									
1	330XXX	Land & Land Rights	0	59,871,508	0	39,293,671	0	20,577,837	20,577,837
1	331XXX	Structures & Improvements	0	60,696,626	0	39,835,196	0	20,861,430	20,861,430
1	332XXX	Reservoirs, Dams, & Waterways	0	153,340,742	0	100,637,529	0	52,703,213	52,703,213
1	333000	Waterwheels, Turbines, & Generators	0	167,828,801	0	110,146,042	0	57,682,759	57,682,759
1	334000	Accessory Electric Equipment	0	42,522,127	0	27,907,272	0	14,614,855	14,614,855
1	335XXX	Miscellaneous Power Plant Equipment	0	9,526,404	0	6,252,179	0	3,274,225	3,274,225
1	336000	Roads, Railroads, & Bridges	0	2,681,350	0	1,759,770	0	921,580	921,580
		<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>	<b>0</b>	<b>496,467,558</b>	<b>0</b>	<b>325,831,659</b>	<b>0</b>	<b>170,635,899</b>	<b>170,635,899</b>
<b>OTHER PRODUCTION PLANT:</b>									
1	340200	Land & Land Rights	0	905,168	0	594,062	0	311,106	311,106
1	341000	Structures & Improvements	0	16,793,337	0	11,021,467	0	5,771,870	5,771,870
1	342000	Fuel Holders, Producers, & Accessories	0	21,512,254	0	14,118,492	0	7,393,762	7,393,762
1	343000	Prime Movers	0	23,909,470	0	15,691,785	0	8,217,685	8,217,685
1	344000	Generators	0	208,080,546	0	136,563,262	0	71,517,284	71,517,284
1	344010	Generators - Solar	0	149,670	0	98,228	0	51,442	51,442
1	345000	Accessory Electric Equipment	0	20,747,510	0	13,616,591	0	7,130,919	7,130,919
1	345010	Accessory Electric Equipment - Solar	0	33,209	0	21,795	0	11,414	11,414
1	346000	Miscellaneous Power Plant Equipment	0	1,768,225	0	1,160,486	0	607,739	607,739
		<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>0</b>	<b>293,899,389</b>	<b>0</b>	<b>192,886,168</b>	<b>0</b>	<b>101,013,221</b>	<b>101,013,221</b>
		<b>TOTAL PRODUCTION PLANT</b>	<b>0</b>	<b>1,199,026,391</b>	<b>0</b>	<b>786,921,020</b>	<b>0</b>	<b>412,105,371</b>	<b>412,105,371</b>

AVISTA UTILITIES

Report ID:  
E-PLT-1A

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

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
<b>TRANSMISSION PLANT:</b>									
1	350XXX	Land & Land Rights	0	21,549,334	0	14,142,828	0	0	7,406,506
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	20,538,167	0	13,479,199	0	0	7,058,968
1	353000	Station Equipment	0	241,019,072	0	158,180,817	0	0	82,838,255
1	354000	Towers & Fixtures	0	17,172,503	0	11,270,314	0	0	5,902,189
1	355000	Poles & Fixtures	0	192,585,637	0	126,393,954	0	0	66,191,683
1	356000	Overhead Conductors & Devices	0	130,110,148	0	85,391,290	0	0	44,718,858
1	357000	Underground Conduit	0	2,987,090	0	1,960,427	0	0	1,026,663
1	358000	Underground Conductors & Devices	0	2,341,612	0	1,536,800	0	0	804,812
1	359000	Roads & Trails	0	1,966,794	0	1,290,807	0	0	675,987
		<b>TOTAL TRANSMISSION PLANT</b>	<b>0</b>	<b>630,270,357</b>	<b>0</b>	<b>413,646,436</b>	<b>0</b>	<b>0</b>	<b>216,623,921</b>
<b>DISTRIBUTION PLANT:</b>									
99	360200	Land & Land Rights	5,040,559	0	3,693,549	0	0	1,347,010	0
99	360400	Land Easements	2,417,414	0	334,741	0	0	2,082,673	0
99	361000	Structures & Improvements	20,326,197	0	13,830,882	0	0	6,495,315	0
3	362000	Station Equipment	122,569,035	2,085,820	78,938,677	1,511,594	0	574,226	44,204,584
99	363000	Energy Storage Equipment	2,560,255	0	2,560,255	0	0	0	0
99	364000	Poles, Towers, & Fixtures	333,826,047	0	211,863,695	0	0	121,962,352	0
99	365000	Overhead Conductors & Devices	213,187,439	0	133,270,074	0	0	79,917,365	0
99	366000	Underground Conduit	96,873,066	0	61,505,319	0	0	35,367,747	0
99	367000	Underground Conductors & Devices	171,749,663	0	110,585,147	0	0	61,164,516	0
99	368000	Line Transformers	231,848,712	0	157,850,051	0	0	73,998,661	0
99	369XXX	Services	150,007,158	0	97,527,972	0	0	52,479,186	0
99	370000	Meters	49,470,506	0	27,042,193	0	0	22,428,313	0
99	373XXX	Street Light & Signal Systems	47,019,404	0	30,604,284	0	0	16,415,120	0
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,446,895,455</b>	<b>2,085,820</b>	<b>928,606,839</b>	<b>1,511,594</b>	<b>0</b>	<b>574,226</b>	<b>517,862,842</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>									
4	389XXX	Land & Land Rights	1,316,400	6,801,946	609,833	4,628,044	0	706,567	2,173,902
4	390XXX	Structures & Improvements	13,416,214	73,358,539	6,607,491	49,913,150	0	6,808,723	23,445,389
4	391XXX	Office Furniture & Equipment	3,488,227	53,765,295	3,406,570	36,581,907	0	81,657	17,183,388
4	392XXX	Transportation Equipment	24,747,368	13,774,685	17,880,187	9,372,296	0	6,967,181	4,402,389
4	393000	Stores Equipment	266,910	2,925,137	119,480	1,990,263	0	147,430	934,874
4	394000	Tools, Shop & Garage Equipment	2,019,580	10,525,157	970,885	7,161,317	0	1,048,895	3,363,840
4	394100	Electric Charging Stations	0	24,584	0	16,727	0	7,857	0
4	395000	Laboratory Equipment	263,512	670,319	223,421	456,085	0	40,091	214,234
4	396XXX	Power Operated Equipment	25,979,294	9,053,812	15,845,923	6,160,214	0	10,133,371	2,893,598
4	397XXX	Communications Equipment	20,673,903	73,984,124	12,457,552	50,338,798	0	8,216,351	23,645,326
4	398000	Miscellaneous Equipment	6,225	394,638	3,926	268,512	0	2,399	126,126
		<b>TOTAL GENERAL PLANT</b>	<b>92,177,633</b>	<b>245,278,236</b>	<b>58,125,258</b>	<b>166,887,313</b>	<b>0</b>	<b>34,052,365</b>	<b>78,390,923</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>1,545,015,487</b>	<b>2,296,132,027</b>	<b>993,575,637</b>	<b>1,515,880,330</b>	<b>0</b>	<b>551,439,850</b>	<b>780,251,697</b>
									<b>1,331,691,547</b>

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

Ref/Basis Account Description

**AVISTA UTILITIES**

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

		*****SYSTEM*****		*****WASHINGTON*****		*****DAHO*****	
Ref/Basis	Account	Direct	Allocated	Direct	Allocated	Direct	Allocated
	<b>ACCUMULATED DEPRECIATION</b>						
E-ADEP	Steam Production Plant	0	(291,058,984)	0	(191,022,011)	0	(100,036,973)
E-ADEP	Hydro Production Plant	0	(138,839,976)	0	(91,120,676)	0	(47,719,300)
E-ADEP	Other Production Plant	0	(102,592,116)	0	(67,331,206)	0	(35,260,910)
E-ADEP	Transmission Plant	0	(201,556,241)	0	(132,281,361)	0	(69,274,880)
E-ADEP	Distribution Plant	(459,920,016)	(31,768)	(283,189,647)	(23,022)	(176,730,369)	(8,746)
E-ADEP	General Plant	(32,585,473)	(83,647,055)	(20,332,911)	(56,913,456)	(12,252,582)	(26,733,559)
	<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(492,505,489)</b>	<b>(817,726,140)</b>	<b>(303,522,558)</b>	<b>(842,214,290)</b>	<b>(188,982,931)</b>	<b>(279,034,408)</b>
	<b>ACCUMULATED AMORTIZATION</b>						
E-AAMT	Production/Franchises/Misc Intangibles	0	(10,307,606)	0	(6,764,882)	0	(3,542,724)
E-AAMT	Distribution-Franchises/Misc Intangibles	(174,986)	0	(174,986)	0	0	0
E-AAMT	General Plant - 303000	0	(980,940)	0	(665,972)	0	(314,968)
E-AAMT	Miscellaneous IT Intangible Plant - 3031XX	(2,680,614)	(25,907,153)	(2,636,381)	(17,627,227)	(44,233)	(8,279,926)
E-AAMT	General Plant - 390200, 396200	(120,812)	(241,768)	(117,239)	(164,499)	(3,573)	(77,269)
	<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(2,976,412)</b>	<b>(37,437,467)</b>	<b>(2,928,606)</b>	<b>(28,151,186)</b>	<b>(47,806)</b>	<b>(12,214,887)</b>
	<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(495,481,901)</b>	<b>(855,163,607)</b>	<b>(306,451,164)</b>	<b>(870,365,476)</b>	<b>(189,030,737)</b>	<b>(291,249,295)</b>
	<b>NET ELECTRIC UTILITY PLANT before DFIT</b>	<b>1,049,533,586</b>	<b>1,440,988,420</b>	<b>687,124,473</b>	<b>951,966,018</b>	<b>362,409,113</b>	<b>489,002,402</b>
	<b>ACCUMULATED DFIT</b>						
12	ADFIT - FAS 109 Electric Plant (182310, 283170)	0	(1,484,222)	0	(976,826)	0	(507,396)
1	ADFIT - Colstrip PCB (283200)	0	(147,746)	0	(96,966)	0	(50,780)
12	ADFIT - Electric Plant In Service (282900)	0	(424,240,759)	0	(279,209,813)	0	(145,030,946)
4	ADFIT - Common Plant (282900 from C-DTX)	0	(51,420,351)	0	(34,986,407)	0	(16,433,944)
4	ADFIT - Common Plant (283750 from C-DTX)	0	(390,929)	0	(265,988)	0	(124,941)
1	ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0
1	ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0
1	ADFIT - CDA Lake Settlement - Allocated (283382)	0	(11,784,125)	0	(7,733,921)	0	(4,050,204)
1	ADFIT - CDA Settlement Costs (283333)	0	380,562	0	249,763	0	130,789
12	ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,308,296)	0	(2,177,322)	0	(1,130,974)
	<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(492,395,866)</b>	<b>0</b>	<b>(325,197,480)</b>	<b>0</b>	<b>(167,198,386)</b>
	<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,049,533,586</b>	<b>948,572,554</b>	<b>687,124,473</b>	<b>626,768,538</b>	<b>362,409,113</b>	<b>321,804,016</b>

**ALLOCATION RATIOS:**

E-ALL	1	100.000%
E-ALL	3	100.000%
E-ALL	4	100.000%
E-ALL	12	100.000%
E-ALL	99	0.000%

Production/Transmission Ratio	65.630%
Direct Distribution Operating Expense	72.470%
Jurisdictional 4-Factor Ratio	66.040%
Net Electric Plant (before DFIT) - AMA	85.814%
Not Allocated	0.000%

Production/Transmission Ratio	34.370%
Direct Distribution Operating Expense	27.530%
Jurisdictional 4-Factor Ratio	31.960%
Net Electric Plant (before DFIT) - AMA	34.186%
Not Allocated	0.000%

RESULTS OF OPERATIONS  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
 For Month Ended December 31, 2015  
 Average of Monthly Averages Basis  
 Ref/Basis Description (Accounts)

AVISTA UTILITIES

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

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

Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	###	###	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, 12493)	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)	(1,503,680)	(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	9,164,152	52,648,138	43,483,986	0	43,483,986	0	9,164,152	9,164,152
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	48,417,738	9,164,071	57,581,809	49,324,731	(55)	49,324,676	(906,993)	9,164,126	8,257,133
	NET RATE BASE	###	###	2,055,687,949	736,449,204	626,768,483	1,363,217,687	361,502,120	330,968,142	692,470,262

ALLOCATION RATIOS:

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

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
ELECTRIC DEPRECIATION EXPENSE		E-DEPX-1A
For Month Ended December 31, 2015		
Average of Monthly Averages Basis		

Ref/Basis	System Total	Assigned or Allocated		Assigned or Allocated to Gas-South	***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
		Allocated to Electric	Allocated to Gas-North		Direct	Allocated	Direct	Allocated	Direct	Allocated
<b>Electric Production</b>										
1 Steam (ED-AN)	652,539	652,539			652,539		428,261		224,278	
1 Hydro (ED-AN)	751,187	751,187			751,187		493,004		258,183	
1 Other (ED-AN)	783,279	783,279			783,279		514,066		269,213	
<b>Total Electric Production</b>	<b>2,187,005</b>	<b>2,187,005</b>			<b>2,187,005</b>		<b>1,435,331</b>		<b>751,674</b>	
<b>Electric Transmission</b>										
1 ED-AN	945,709	945,709			945,709		620,669		325,040	
<b>Total Electric Transmissic</b>	<b>945,709</b>	<b>945,709</b>			<b>945,709</b>		<b>620,669</b>		<b>325,040</b>	
<b>Electric Distribution</b>										
3 ED-AN	3,425	3,425			3,425		2,482		943	
ED-ID	1,311,128	1,311,128			1,311,128			1,311,128		943
ED-WA	2,215,162	2,215,162			2,215,162		2,215,162			1,311,128
<b>Total Electric Distribution</b>	<b>3,529,715</b>	<b>3,529,715</b>			<b>3,529,715</b>		<b>2,215,162</b>		<b>943</b>	<b>1,311,128</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>65,334</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>General Plant</b>										
4 ED-AN	236,026	236,026					160,592		75,434	
ED-ID	16,426	16,426			16,426			16,426		
ED-WA	95,522	95,522			95,522		95,522			
7,4 CD-AA	1,705,672	1,220,357			1,220,357		830,331		390,026	
9,4 CD-AN	56,745	44,683			44,683		30,402		14,281	
9 CD-ID	27,617	21,747			21,747			21,747		
9 CD-WA	15,154	11,933			11,933					
8 GD-AA	22,101	15,268					11,933			
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>1,646,694</b>		<b>1,021,325</b>		<b>479,741</b>	<b>517,914</b>
<b>Total Depreciation Expense</b>	<b>10,646,980</b>	<b>8,309,123</b>			<b>8,309,123</b>		<b>3,079,807</b>		<b>1,557,398</b>	<b>2,906,699</b>

<b>Allocation Ratios:</b>	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
<b>Service -</b>						

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

AVISTA UTILITIES

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

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	78.743%	21.257%	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 Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****		
					Direct	Allocated	Direct	Allocated	Direct	Allocated	Total
<b>Production/Transmission</b>											
1	ED-AN	76,534			76,534			50,229			26,305
1	Misc Intangible Pkt (303000)	20,025			20,025			13,142			6,883
	<b>Total Production/Transmission</b>	<b>96,559</b>			<b>96,559</b>			<b>63,371</b>			<b>33,188</b>
<b>Distribution</b>											
	ED-WA	2,013			2,013			2,013			
	Misc Intangible Pkt (303000)	237			237			237			
	<b>Total Distribution</b>	<b>2,250</b>			<b>2,250</b>			<b>2,250</b>			
<b>General Plant - 303000</b>											
7,4	CD-AA	49,898	9,855	4,342	35,701			24,291		11,410	11,410
9,1	CD-AN	810	172		638			419		219	219
	GD-ID	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>13,344</b>	<b>5,441</b>	<b>36,339</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	279,390	123,095	1,012,074			688,615		323,459	323,459
9,4	CD-AN	764	163		601			409		192	192
	CD-ID	1,551	330		1,221					1,221	1,221
4	ED-AN	45,419			45,419			30,903		14,516	14,516
	ED-ID	396			396					396	396
8	ED-WA	83,413	19,538	8,745	83,413			83,413			
	GD-AA	28,283									
	GD-AN	0	0								
	GD-OR	0									
	<b>Total Miscellaneous IT Intangible Pkt - 3031X</b>	<b>1,574,385</b>	<b>299,421</b>	<b>131,840</b>	<b>1,143,124</b>			<b>83,413</b>		<b>1,617</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	439	193	1,589			1,081		508	508
4	ED-AN	1,886			1,886			1,283		603	603
	GD-OR	0		0							
	<b>Total General Plant - 390200, 396200</b>	<b>4,107</b>	<b>439</b>	<b>193</b>	<b>3,475</b>			<b>2,364</b>		<b>1,111</b>	<b>1,111</b>
<b>Total Amortization Expense</b>											
		<b>1,732,444</b>	<b>313,223</b>	<b>137,474</b>	<b>1,281,747</b>			<b>85,663</b>		<b>1,617</b>	<b>385,712</b>

**Allocation Ratios:**  
 Service -  
 7 Elec/Gas North/Oregon 4-Factor 71.547% Electric 19.751% Gas-North 8.702% Gas-South 8.702%  
 8 Gas North/Oregon 4-Factor 0.000% 69.082% 30.918%  
 9 Elec/Gas North 4-Factor 78.743% 21.257% 0.000%

**Jurisdiction -**  
 1 Production/Transmission Rat 65.630% Washington  
 4 Jurisdictional 4-Factor Ratio 68.040%

AVISTA UTILITIES

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

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

Ref/Basis	System Total	Assigned or Allocated to Electric		Assigned or Allocated to Gas-North		Assigned or Allocated to Gas-South		***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
		Total	Allocated to Electric	Allocated to Gas-North	Allocated to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<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 Transmittit</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)	(176,730,369)	(176,730,369)
	<b>Total Electric Distribution</b>	<b>(459,951,784)</b>	<b>(459,951,784)</b>					<b>(459,951,784)</b>	<b>(459,951,784)</b>	<b>(283,189,647)</b>	<b>(283,189,647)</b>	<b>(176,730,369)</b>	<b>(176,730,369)</b>
<b>Gas Underground Storage</b>													
	GD-AN	(14,067,195)	(14,067,195)					(14,067,195)	(14,067,195)				
	GD-OR	(742,499)	(742,499)					(742,499)	(742,499)				
	<b>Total Gas Underground S</b>	<b>(14,809,694)</b>	<b>(14,809,694)</b>					<b>(14,809,694)</b>	<b>(14,809,694)</b>				
<b>Gas Distribution</b>													
	GD-AN	(1,570,456)	(1,570,456)					(1,570,456)	(1,570,456)				
	GD-ID	(63,418,931)	(63,418,931)					(63,418,931)	(63,418,931)				
	GD-WA	(123,997,207)	(123,997,207)					(123,997,207)	(123,997,207)				
	GD-OR	(97,164,828)	(97,164,828)					(97,164,828)	(97,164,828)				
	<b>Total Gas Distribution</b>	<b>(285,151,422)</b>	<b>(285,151,422)</b>					<b>(285,151,422)</b>	<b>(285,151,422)</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)	(10,423,319)	(10,423,319)
7,4	CD-AA	(45,583,516)	(45,583,516)					(45,583,516)	(45,583,516)	(22,190,319)	(22,190,319)	(2,994,557)	(2,994,557)
9,4	CD-AN	(11,886,941)	(11,886,941)					(11,886,941)	(11,886,941)	(6,375,145)	(6,375,145)	(4,310,216)	(4,310,216)
9	CD-ID	(5,473,710)	(5,473,710)					(5,473,710)	(5,473,710)				
9	CD-WA	(2,823,852)	(2,823,852)					(2,823,852)	(2,823,852)				
8	GD-AA	(1,914,352)	(1,914,352)					(1,914,352)	(1,914,352)				
	GD-AN	(2,044,940)	(2,044,940)					(2,044,940)	(2,044,940)				
	GD-ID	(1,465,012)	(1,465,012)					(1,465,012)	(1,465,012)				
	GD-WA	(5,011,183)	(5,011,183)					(5,011,183)	(5,011,183)				
	GD-OR	(4,330,899)	(4,330,899)					(4,330,899)	(4,330,899)				
	<b>Total General Plant</b>	<b>(148,261,760)</b>	<b>(148,261,760)</b>					<b>(148,261,760)</b>	<b>(148,261,760)</b>	<b>(77,246,387)</b>	<b>(77,246,387)</b>	<b>(26,733,599)</b>	<b>(26,733,599)</b>
	<b>Total Accumulated Depr</b>	<b>(1,643,221,977)</b>	<b>(1,643,221,977)</b>					<b>(1,643,221,977)</b>	<b>(1,643,221,977)</b>	<b>(303,622,558)</b>	<b>(303,622,558)</b>	<b>(279,034,408)</b>	<b>(279,034,408)</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Production/Transmission Ratio	Direct Distribution Operating Expense	Jurisdictional 4-Factor Ratio
7	71.547%	19.751%	8.702%	1	65.630%	72.470%	68.040%
8	0.00%	69.062%	30.918%	3			
9	78.743%	21.257%	0.000%	4			
					Washington	Idaho	
						34.370%	27.530%
						31.960%	



AVISTA UTILITIES

Report ID:  
E-AAMT-1A

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

Rel/Basis	System Total	Assigned or Allocated		***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
		to Electric	to Gas-North	Direct	Allocated	Direct	Allocated	Direct	Allocated
<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 Pft (303C 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 Pft (303C 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)	(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 (55,863)	(55,863)							
	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>(486,837)</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)	(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 (53,583)	(26,445)	(7,138)	(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)
8	ED-WA (2,636,381)	(2,636,381)		(2,636,381)	(2,636,381)				
	GD-AA (1,383,698)	(955,866)	(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>(28,567,767)</b>	<b>(7,919,533)</b>	<b>(28,567,767)</b>	<b>(28,567,767)</b>	<b>(2,636,381)</b>	<b>(2,636,381)</b>	<b>(44,233)</b>	<b>(8,279,926)</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)	(173,707)	(173,707)	(118,190)	(118,190)	(55,517)	(55,517)
9	CD-ID (4,597)	(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 (68,051)	(68,051)		(68,051)	(68,051)	(46,309)	(46,309)	(21,752)	(21,752)
	ED-WA (110,678)	(110,678)		(110,678)	(110,678)				
	GD-WA (1,863)	(1,863)							
	GD-OR 0	0		0	0				
<b>Total General Plant - 390200, 396200</b>	<b>(436,257)</b>	<b>(362,560)</b>	<b>(52,550)</b>	<b>(362,560)</b>	<b>(362,560)</b>	<b>(164,499)</b>	<b>(164,499)</b>	<b>(3,573)</b>	<b>(77,269)</b>
<b>Total Accumulated Amortization</b>	<b>(62,786,852)</b>	<b>(40,413,879)</b>	<b>(8,678,998)</b>	<b>(40,413,879)</b>	<b>(40,413,879)</b>	<b>(2,928,606)</b>	<b>(2,928,606)</b>	<b>(47,806)</b>	<b>(12,214,887)</b>
<b>Allocation Ratios:</b>									
7	Elec/Gas North/Oregon 4-Factor	Electric	Gas-North	Gas-South	Jurisdiction - 1	Production/Transmission Ratio	Washington	Idaho	
8	Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	4	68.040%	65.630%	34.370%	
9	Elec/Gas North 4-Factor	78.743%	21.257%	0.000%		68.040%	68.040%	31.960%	

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

AVISTA UTILITIES  
 Electric Copy

Report ID:  
**C-GPL-1A**

Ref/Basis	Account Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
		Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-OR	Allocated	Total
	<b>389XXX Land &amp; Land Rights</b>									
99	ED-WA / ID / AN	13,611	362,279	22,774	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	477,164	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	848,544	0	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	6,544,504	0	0	0	0	0	0
9	CD-WA / ID / AN	596,222	344,288	234,668	160,943	92,936	63,346	0	795,984	795,984
	<b>TOTAL ACCOUNT</b>	<b>609,833</b>	<b>706,567</b>	<b>6,801,946</b>	<b>638,107</b>	<b>92,936</b>	<b>1,869,988</b>	<b>848,544</b>	<b>795,984</b>	<b>1,644,528</b>
	<b>390XXX Structures &amp; Improvements</b>									
99	ED-WA / ID / AN	1,052,423	2,164,230	3,811,918	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	2,242,688	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	3,579,357	0	0	3,579,357
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	61,917,370	0	0	0	0	0	0
9	CD-WA / ID / AN	5,555,068	4,644,493	7,829,252	1,499,524	1,253,725	2,059,425	0	7,530,783	7,530,783
	<b>TOTAL ACCOUNT</b>	<b>6,607,491</b>	<b>6,808,723</b>	<b>73,358,540</b>	<b>3,742,212</b>	<b>1,253,725</b>	<b>19,152,105</b>	<b>3,579,357</b>	<b>7,530,783</b>	<b>11,110,140</b>
	<b>391XXX Office Furniture &amp; Equipment</b>									
99	ED-WA / ID / AN	3,376,203	14,649	6,203,873	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	6,650	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	47,485,781	0	0	437,270	0	195,702	195,702
9	CD-WA / ID / AN	30,366	67,008	75,641	8,197	18,088	20,418	0	5,775,522	5,775,522
	<b>TOTAL ACCOUNT</b>	<b>3,406,569</b>	<b>81,657</b>	<b>53,765,295</b>	<b>8,197</b>	<b>18,088</b>	<b>13,573,087</b>	<b>0</b>	<b>5,971,224</b>	<b>5,971,224</b>
	<b>392XXX Transportation Equipment</b>									
99	ED-WA / ID / AN	16,197,241	5,952,898	11,460,968	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	6,884,458	2,308,930	1,364,362	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	3,532,377	0	3,532,377
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	419,734	0	0	115,870	0	51,051	51,051
9	CD-WA / ID / AN	1,682,945	914,283	1,893,982	454,291	246,800	511,258	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>17,880,186</b>	<b>6,867,181</b>	<b>13,774,684</b>	<b>7,338,749</b>	<b>2,555,730</b>	<b>1,991,490</b>	<b>3,532,377</b>	<b>51,051</b>	<b>3,583,428</b>

AVISTA UTILITIES

Electric Copy

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

Report ID:  
**C-GPL-1A**

Ref/Bask	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
			Direct-WA	Direct-ID	Total	Direct-WA	Direct-ID	Total	Direct-OR	Allocated	Total
<b>393000 Stores Equipment</b>											
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	84,271	84,271	0	0	0	0
99	GD-OR / AS	57,227	0	0	0	0	0	57,227	0	0	57,227
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	3,545,085	108,741	132,686	2,550,115	2,791,542	29,353	35,817	688,373	753,543	0
	<b>TOTAL ACCOUNT</b>	<b>4,087,089</b>	<b>119,480</b>	<b>147,431</b>	<b>2,925,137</b>	<b>3,192,048</b>	<b>113,624</b>	<b>35,817</b>	<b>688,373</b>	<b>837,814</b>	<b>57,227</b>
<b>394000 Tools, Shop, &amp; Garage Equipment</b>											
99	ED-WA / ID / AN	3,563,255	951,303	283,133	2,328,829	3,563,255	0	0	0	0	0
99	GD-WA / ID / AN	2,689,993	0	0	0	2,689,993	1,967,168	386,620	366,205	2,699,993	0
99	GD-OR / AS	975,465	0	0	0	0	0	0	0	0	975,465
8	GD-AA	2,574,416	0	0	0	0	0	0	1,778,458	1,778,458	0
7	CD-AA	11,191,012	0	0	8,006,833	8,006,833	0	0	2,210,337	2,210,337	0
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
	<b>TOTAL ACCOUNT</b>	<b>22,241,860</b>	<b>970,884</b>	<b>1,048,694</b>	<b>10,525,157</b>	<b>12,544,735</b>	<b>1,972,454</b>	<b>573,274</b>	<b>4,406,152</b>	<b>6,951,880</b>	<b>1,769,800</b>
<b>394100 Electric Charging Stations</b>											
99	ED-WA / ID / AN	24,584	0	0	24,584	24,584	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
	<b>TOTAL ACCOUNT</b>	<b>24,584</b>	<b>0</b>	<b>0</b>	<b>24,584</b>	<b>24,584</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>395000 Laboratory Equipment</b>											
99	ED-WA / ID / AN	632,344	220,597	39,190	372,557	632,344	0	0	0	0	0
99	GD-WA / ID / AN	161,765	0	0	0	161,765	22,242	7,254	132,269	161,765	0
99	GD-OR / AS	80,841	0	0	0	0	0	0	0	0	80,841
8	GD-AA	242,613	0	0	0	0	0	0	167,602	167,602	0
7	CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0
9	CD-WA / ID / AN	59,714	2,824	902	43,296	47,022	762	243	11,687	12,692	0
	<b>TOTAL ACCOUNT</b>	<b>1,532,940</b>	<b>223,421</b>	<b>40,092</b>	<b>670,319</b>	<b>933,832</b>	<b>23,004</b>	<b>7,497</b>	<b>381,805</b>	<b>412,306</b>	<b>80,841</b>
<b>396XXX Power Operated Equipment</b>											
99	ED-WA / ID / AN	33,435,573	15,590,726	9,820,748	8,024,101	33,435,573	0	0	0	0	0
99	GD-WA / ID / AN	4,640,512	0	0	0	4,640,512	2,934,604	875,414	830,494	4,640,512	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	378,111	378,111	0	0	104,360	104,360	0
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
	<b>TOTAL ACCOUNT</b>	<b>40,196,988</b>	<b>15,845,922</b>	<b>10,133,371</b>	<b>9,053,812</b>	<b>35,033,105</b>	<b>3,003,491</b>	<b>959,804</b>	<b>1,110,766</b>	<b>5,074,061</b>	<b>43,834</b>
											<b>45,988</b>
											<b>89,822</b>

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

AVISTA UTILITIES  
 Electric Copy

Report ID:  
**C-GPL-1A**

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

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

AVISTA UTILITIES  
 Electric Copy

Report ID:  
**C-GPL-1A**

Ref/Bask Account Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
	Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-OR	Allocated
<b>397XXX Communication Equipment</b>									
99 ED-WA / ID / AN	11,885,628	5,020,630	44,041,232	0	0	0	0	0	0
99 GD-WA / ID / AN	0	0	0	698,877	554,394	0	1,253,271	0	0
99 GD-OR / AS	0	0	0	0	0	0	1,227,685	0	1,227,685
8 GD-AA	0	0	0	0	0	685,937	685,937	0	306,995
7 CD-AA	0	0	23,921,382	0	0	6,603,648	6,603,648	0	2,909,470
9 CD-WA / ID / AN	571,924	3,195,721	6,021,511	154,384	862,647	1,625,435	2,642,466	0	0
<b>TOTAL ACCOUNT</b>	<b>12,457,552</b>	<b>8,216,351</b>	<b>73,984,125</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>4,444,150</b>
<b>398000 Miscellaneous Equipment</b>									
99 ED-WA / ID / AN	0	2,299	78,599	0	0	0	0	0	0
99 GD-WA / ID / AN	0	0	0	0	0	0	0	0	0
99 GD-OR / AS	0	0	0	0	0	0	0	2,367	2,367
8 GD-AA	0	0	0	0	0	0	0	0	0
7 CD-AA	0	0	312,108	0	0	0	0	0	0
9 CD-WA / ID / AN	3,926	0	3,931	1,060	0	86,159	86,159	0	37,961
<b>TOTAL ACCOUNT</b>	<b>3,926</b>	<b>2,299</b>	<b>394,638</b>	<b>1,060</b>	<b>0</b>	<b>87,220</b>	<b>88,280</b>	<b>2,367</b>	<b>40,328</b>
<b>TOTAL GENERAL PLANT</b>	<b>58,125,264</b>	<b>34,052,366</b>	<b>245,278,237</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>

**ALLOCATION RATIOS:**

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

AVISTA UTILITIES  
Electric Copy

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

Report ID:  
C-IPL-1A

Ref/Basis	Account	Description	ELECTRIC			GAS NORTH			OREGON GAS									
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total					
	303000	Intangible Plant																
99		ED-WA / ID / AN	153,179	0	10,301,092	10,454,271	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	1,802,199	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	707,758	0	0	0	0	707,758
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	6,426,116	6,426,116	0	0	1,773,970	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	152,809	152,809	0	0	41,249	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	153,179	0	16,880,017	17,033,196	0	0	1,815,219	0	0	0	707,758	0	0	0	0	1,489,343
	303100	Misc Intangible Plant--Mainframe Software																
99		ED-WA / ID / AN	5,087,647	23,524	2,716,585	7,827,756	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	1,480,866	0	0	0	0	0	0	0	0	662,769
7		CD-AA	0	0	106,087,259	106,087,259	0	0	29,286,056	0	0	0	0	0	0	0	0	12,903,005
9		CD-WA / ID / AN	0	75,345	37,153	112,498	0	20,339	10,029	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	5,087,647	98,869	108,840,997	114,027,513	0	20,339	30,776,951	0	0	0	616	0	0	0	0	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	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	5,763	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	616	0	0	0	0	0	616
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	4,027,664	4,027,664	0	0	1,111,862	0	0	0	0	0	0	0	0	489,870
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	4,027,664	4,027,664	0	0	1,117,625	0	0	0	616	0	0	0	0	489,870
	303115	Misc Intangible Plant--PC Software																
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL	5,240,826	98,869	129,748,678	135,088,373	0	1,022,594	33,709,795	0	0	0	708,374	0	0	0	0	15,545,603

ALLOCATION RATIOS:

Ref/Basis	Account	Description	ELECTRIC	GAS NORTH	OREGON GAS
E-ALL	7	Elc/Gas North/Oregon 4	71.547%	19.751%	8.702%
E-ALL	8	Gas North/Oregon 4-Fact	0.000%	69.082%	30.918%
E-ALL	9	Elc/Gas North 4-Factor	78.743%	21.257%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
COMMON ACCUMULATED DEFERRED FIT		C-DTX-1A
For Month Ended December 31, 2015		
Average of Monthly Averages Basis		
Ref/Basis	Account Description	

AVISTA UTILITIES

Electric Copy

	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	(72,353,071)	(51,811,281)	(14,299,829)	(6,241,961)

ALLOCATION RATIOS:

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

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

**AVISTA UTILITIES**

Report ID:  
**C-WKC-1A**

Electric Copy

Ref/Basis Account Description	***** SYSTEM *****				Total	***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
	Washington	Idaho	Oregon			Washington	Idaho	Washington	Idaho	
1 151120 FUEL STOCK COAL-COLSTRIP					0					
1 151210 FUEL STOCK HOG FUEL-KFGS					0					
7/4 154100 PLANT MATERIALS & OPER SUPPLIES			2,547,569		2,547,569					2,547,569
1 154300 PLANT MATERIALS & OPER SUP-CS2					0					
1 154400 PLANT MATERIALS & OPER SUP-COLSTRIP					0					
7/4 154500 SUPPLY CHAIN RECEIVING INVENTORY				9	9					9
7/4 154550 SUPPLY CHAIN AVERAGE COST VARIANCE			2,679		2,679					2,679
7/4 154560 SUPPLY CHAIN INVOICE PRICE VARIANCE				111	111					111
99 163998 COMMON WORKING CAPITAL	0				0					
99 163999 INVESTOR-SUPPLIED WORKING CAPITAL	56,564,050	10,804,819			67,368,869	43,483,986	9,164,152	13,080,064	1,640,667	
<b>TOTAL</b>	<b>56,564,050</b>	<b>10,804,819</b>	<b>2,550,368</b>	<b>69,919,237</b>	<b>69,919,237</b>	<b>43,483,986</b>	<b>9,164,152</b>	<b>13,080,064</b>	<b>1,640,667</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%	27.501%	100.000%
7/4 Jur Rollup/Jurisdictional 4-Factor Ratios	71.547%	19.751%	8.702%	31.960%		
99 Not Allocated						