

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	7,839,869	5,347,891	2,491,978
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	7,839,869	5,347,891	2,491,978
G-APL	Gas Net Adjusted Rate Base	424,406,590	288,987,138	135,419,452
	RATE OF RETURN	1.847%	1.851%	1.840%

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:
G-ALL-1A

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Month Ended January 31, 2016

Average of Monthly Averages Basis

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2012 thru 12-31-2014	100.000%	70.660%	29.340%
2	Input	Number of Customers Percent	1-01-2016 thru 01-31-2016	235,067 100.000%	155,628 66.206%	79,439 33.794%
3	G-OPS	Direct Distribution Operating Expense Percent	1-01-2016 thru 01-31-2016	964,727 100.000%	643,694 66.723%	321,033 33.277%
	Input	Jurisdictional 4-Factor Ratio	01-01-2015 thru 12-31-2015			
		Direct O & M Accounts 798 - 894		5,739,125	4,064,950	1,674,175
		Direct O & M Accounts 901 - 935		7,045,594	6,673,065	372,529
		Total		12,784,719	10,738,015	2,046,704
		Percentage		100.000%	83.991%	16.009%
		Direct Labor				
		Amount: Accounts 798 - 894		7,974,843	5,623,508	2,351,335
		Amount: Accounts 901 - 935		2,684,546	2,179,593	504,953
		Total		10,659,389	7,803,101	2,856,288
		Percentage		100.000%	73.204%	26.796%
		Total Number of Customers		235,378	155,972	79,406
		Percentage		100.000%	66.264%	33.736%
		Total Direct Plant		396,169,656	263,596,691	132,572,965
		Percentage		100.000%	66.536%	33.464%
4		Total Four Factor Allocators Percent		400.000%	289.996%	110.004%
				100.000%	72.499%	27.501%
6	Input	Actual Therms Purchased Percent	1-01-2016 thru 01-31-2016	40,392,037 100.000%	28,302,700 70.070%	12,089,337 29.930%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended January 31, 2016

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		68,870,162	57,859,575	7,660,811	3,349,776
	Direct O & M Accts 901 - 935		40,470,171	30,725,388	6,803,561	2,941,222
	Direct O & M Accts 901 - 905 Utility 9 Only		5,203,836	3,701,516	1,502,320	XXXXXX
	Adjustments		0			
	Total		114,544,169	92,286,479	15,966,692	6,290,998
	Percentage		100.000%	80.569%	13.939%	5.492%
	Direct Labor Accts 500 - 894		71,533,714	54,197,331	12,273,957	5,062,426
	Direct Labor Accts 901 - 935		5,276,902	3,297,361	193,627	1,785,914
	Direct Labor Accts 901 - 905 Utility 9 Only		10,808,995	7,263,025	3,545,970	XXXXXX
	Total		87,619,611	64,757,717	16,013,554	6,848,340
	Percentage		100.000%	73.908%	18.276%	7.816%
	Number of Customers at		709,694	374,962	235,378	99,354
	Percentage		100.000%	52.834%	33.166%	14.000%
	Net Direct Plant		2,961,417,554	2,309,776,654	427,886,508	223,754,392
	Percentage		100.000%	77.995%	14.449%	7.556%
	Total Percentages		400.000%	285.306%	79.830%	34.864%
	Average (CD AA)		100.000%	71.326%	19.958%	8.716%

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended January 31, 2016

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		10,455,835	0	7,274,832	3,181,003
	Direct O & M Accts 901 - 935		9,194,411	0	6,419,305	2,775,106
	Direct O & M Accts 901 - 905 Utility 9 Only		1,502,320	0	1,502,320	XXXXXX
	Total		21,152,566	0	15,196,457	5,956,109
	Percentage		100.000%	0.000%	71.842%	28.158%
	Direct Labor Accts 580 - 894		12,747,846	0	9,025,326	3,722,520
	Direct Labor Accts 901 - 935		1,617,630	0	158,227	1,459,403
	Direct Labor Accts 901 - 905 Utility 9 Only		3,545,970	0	3,545,970	XXXXXX
	Total		17,911,446	0	12,729,523	5,181,923
	Percentage		100.000%	0.000%	71.069%	28.931%
	Number of Customers at		334,732	0	235,378	99,354
	Percentage		100.000%	0.000%	70.318%	29.682%
	Net Direct Plant		642,075,757	0	419,325,758	222,749,999
	Percentage		100.000%	0.000%	65.308%	34.692%
	Total Percentages		400.000%	0.000%	278.538%	121.462%
	Average (GD AA)		100.000%	0.000%	69.634%	30.366%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended January 31, 2016

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		65,517,641	57,859,575	7,658,066	0
	Direct O & M Accts 901 - 935		37,524,901	30,725,388	6,799,513	0
	Adjustments		0	0	0	0
	Total		103,042,542	88,584,963	14,457,579	0
	Percentage		100.000%	85.969%	14.031%	0.000%
	Direct Labor Accts 580 - 894		66,392,511	54,197,331	12,195,180	0
	Direct Labor Accts 901 - 935		3,705,603	3,297,361	408,242	0
	Total		70,098,114	57,494,692	12,603,422	0
	Percentage		100.000%	82.020%	17.980%	0.000%
	Number of Customers at		610,340	374,962	235,378	0
	Percentage		100.000%	61.435%	38.565%	0.000%
	Net Direct Plant		2,706,279,542	2,286,953,784	419,325,758	0
	Percentage		100.000%	84.505%	15.495%	0.000%
	Total Percentages		400.000%	313.930%	86.070%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.482%	21.518%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2015 thru 12-31-2015	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2015 thru 12-31-2015	222,800,448	152,719,401	70,081,047	
			100.000%	68.545%	31.455%	
11	Book Depreciation Percent	1-01-2016 thru 01-31-2016	1,623,072	1,107,451	515,621	
			100.000%	68.232%	31.768%	
12	Net Gas Plant (before DFIT) - AMA Percent	12-01-2015 thru 01-31-2016	487,279,573	329,670,927	157,608,646	
			100.000%	67.655%	32.345%	
13	G-PLT Net Gas General Plant - AMA Percent	12-01-2015 thru 01-31-2016	55,770,775	40,556,121	15,214,654	
			100.000%	72.719%	27.281%	
14	Net Allocated Schedule M's - AMA Percent	1-01-2016 thru 01-31-2016	-4,658,191	-3,147,840	-1,510,351	
			100.000%	67.576%	32.424%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	23,680,364	0	23,680,364	16,569,517	0	16,569,517	7,110,847	0	7,110,847
99 4812XX	Commercial - Firm & Interruptible	11,374,644	0	11,374,644	8,235,158	0	8,235,158	3,139,486	0	3,139,486
99 4813XX	Industrial-Firm	402,289	0	402,289	238,289	0	238,289	164,000	0	164,000
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	52,861	0	52,861	46,954	0	46,954	5,907	0	5,907
99 499XXX	Unbilled Revenue	(1,462,833)	0	(1,462,833)	(724,909)	0	(724,909)	(737,924)	0	(737,924)
	TOTAL SALES TO ULTIMATE CUSTOMERS	34,047,325	0	34,047,325	24,365,009	0	24,365,009	9,682,316	0	9,682,316
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	6,076,866	0	6,076,866	4,258,060	0	4,258,060	1,818,806	0	1,818,806
4 488000	Miscellaneous Service Revenues	1,691	0	1,691	795	0	795	896	0	896
99 4893XX	Transportation Revenues	469,816	0	469,816	427,930	0	427,930	41,886	0	41,886
99 493000	Rent from Gas Property	204	0	204	204	0	204	0	0	0
4 495XXX	Other Gas Revenues	544,021	13,220	557,241	278,289	9,584	287,873	265,732	3,636	269,368
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	7,092,598	13,220	7,105,818	4,965,278	9,584	4,974,862	2,127,320	3,636	2,130,956
	TOTAL GAS REVENUES	41,139,923	13,220	41,153,143	29,330,287	9,584	29,339,871	11,809,636	3,636	11,813,272
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	17,085,603	0	17,085,603	12,108,415	0	12,108,415	4,977,188	0	4,977,188
99 808XXX	Net Natural Gas Storage Transactions	2,734,638	0	2,734,638	1,916,161	0	1,916,161	818,477	0	818,477
99 811000	Gas Used for Products Extraction	(21,353)	0	(21,353)	(14,962)	0	(14,962)	(6,391)	0	(6,391)
10 813000	Other Gas Expenses	0	143,667	143,667	0	98,477	98,477	0	45,190	45,190
99 813010	Gas Technology Institute (GTI) Expenses	16,836	0	16,836	12,161	0	12,161	4,675	0	4,675
	TOTAL PRODUCTION EXPENSES	19,815,724	143,667	19,959,391	14,021,775	98,477	14,120,252	5,793,949	45,190	5,839,139
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	1,092	1,092	0	772	772	0	320	320
1 824000	Other Expenses	0	77,090	77,090	0	54,472	54,472	0	22,618	22,618
1 837000	Other Equipment	0	70,870	70,870	0	50,077	50,077	0	20,793	20,793
	TOTAL UNDERGROUND STORAGE OPER EXP	0	149,052	149,052	0	105,321	105,321	0	43,731	43,731
G-DEPX	Depreciation Expense-Underground Storage	0	55,732	55,732	0	39,380	39,380	0	16,352	16,352
G-AMTX	Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX	Taxes Other Than FIT	0	26,325	26,325	0	18,601	18,601	0	7,724	7,724
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	82,076	82,076	0	57,994	57,994	0	24,082	24,082

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UNDERGROUND STORAGE EXPENSES	0	231,128	231,128	0	163,315	163,315	0	67,813	67,813

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	36,424	75,457	111,881	30,725	50,347	81,072	5,699	25,110	30,809
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	121,477	66,597	188,074	93,702	44,436	138,138	27,775	22,161	49,936
3	875000 Measuring & Reg Sta Exp-General	9,631	0	9,631	4,444	0	4,444	5,187	0	5,187
3	876000 Measuring & Reg Sta Exp-Industrial	(45)	0	(45)	44	0	44	(89)	0	(89)
3	877000 Measuring & Reg Sta Exp-City Gate	11,555	0	11,555	5,829	0	5,829	5,726	0	5,726
3	878000 Meter & House Regulator Expenses	2,930	5,908	8,838	36	3,942	3,978	2,894	1,966	4,860
3	879000 Customer Installation Expenses	202,149	9,642	211,791	126,609	6,433	133,042	75,540	3,209	78,749
3	880000 Other Expenses	175,328	66,914	242,242	134,533	44,647	179,180	40,795	22,267	63,062
3	881000 Rents	0	1,367	1,367	0	912	912	0	455	455
	MAINTENANCE									
3	885000 Supervision & Engineering	10,481	0	10,481	5,365	0	5,365	5,116	0	5,116
3	887000 Mains	70,725	0	70,725	40,838	0	40,838	29,887	0	29,887
3	889000 Measuring & Reg Sta Exp-General	13,002	0	13,002	11,350	0	11,350	1,652	0	1,652
3	890000 Measuring & Reg Sta Exp-Industrial	7,908	0	7,908	7,048	0	7,048	860	0	860
3	891000 Measuring & Reg Sta Exp-City Gate	6,036	0	6,036	1,679	0	1,679	4,357	0	4,357
3	892000 Services	182,054	0	182,054	100,118	0	100,118	81,936	0	81,936
3	893000 Meters & House Regulators	115,030	56,316	171,346	81,374	37,576	118,950	33,656	18,740	52,396
3	894000 Other Equipment	42	16,073	16,115	0	10,724	10,724	42	5,349	5,391
	TOTAL DISTRIBUTION OPERATING EXP	964,727	298,274	1,263,001	643,694	199,017	842,711	321,033	99,257	420,290
G-DEPX	Depreciation Expense-Distribution	1,186,439	5,383	1,191,822	793,326	3,772	797,098	393,113	1,611	394,724
G-OTX	Taxes Other Than FIT	2,540,635	0	2,540,635	2,134,429	0	2,134,429	406,206	0	406,206
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	3,727,074	5,383	3,732,457	2,927,755	3,772	2,931,527	799,319	1,611	800,930
	TOTAL DISTRIBUTION EXPENSES	4,691,801	303,657	4,995,458	3,571,449	202,789	3,774,238	1,120,352	100,868	1,221,220

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	16,587	16,587	0	10,982	10,982	0	5,605	5,605
2	902000	Meter Reading Expenses	159,087	8,394	167,481	141,620	5,557	147,177	17,467	2,837	20,304
G-903	903XXX	Customer Records & Collection Expenses	55,868	403,776	459,644	35,329	267,324	302,653	20,539	136,452	156,991
2	904000	Uncollectible Accounts	0	165,830	165,830	0	109,789	109,789	0	56,041	56,041
2	905000	Misc Customer Accounts	0	12,941	12,941	0	8,568	8,568	0	4,373	4,373
TOTAL CUSTOMER ACCOUNTS EXPENSES			214,955	607,528	822,483	176,949	402,220	579,169	38,006	205,308	243,314
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,188,068	19,247	1,207,315	1,079,085	12,743	1,091,828	108,983	6,504	115,487
2	909000	Advertising	0	35,447	35,447	0	23,468	23,468	0	11,979	11,979
2	910000	Misc Customer Service & Info Exp	0	36,620	36,620	0	24,245	24,245	0	12,375	12,375
TOTAL CUSTOMER SERVICE & INFO EXP			1,188,068	91,314	1,279,382	1,079,085	60,456	1,139,541	108,983	30,858	139,841
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	9,586	623,093	632,679	6,200	451,736	457,936	3,386	171,357	174,743
4	921000	Office Supplies & Expenses	440	66,355	66,795	440	48,107	48,547	0	18,248	18,248
4	922000	Admin. Expenses Transferred - Credit	0	(1,397)	(1,397)	0	(1,013)	(1,013)	0	(384)	(384)
4	923000	Outside Services Employed	(538)	109,815	109,277	(538)	79,615	79,077	0	30,200	30,200
4	924000	Property Insurance Premium	0	25,300	25,300	0	18,342	18,342	0	6,958	6,958
4	925XXX	Injuries and Damages	65	77,353	77,418	22	56,080	56,102	43	21,273	21,316
4	926XXX	Employee Pensions and Benefits	0	20,249	20,249	0	14,680	14,680	0	5,569	5,569
4	928000	Regulatory Commission Expenses	74,029	20,067	94,096	58,601	14,548	73,149	15,428	5,519	20,947
4	930000	Miscellaneous General Expenses	5,467	204,750	210,217	2,120	148,442	150,562	3,347	56,308	59,655
4	931000	Rents	741	26,650	27,391	741	19,321	20,062	0	7,329	7,329
4	935000	Maintenance of General Plant	58,076	232,777	290,853	49,224	168,761	217,985	8,852	64,016	72,868
TOTAL ADMIN & GEN OPERATING EXP			147,866	1,405,012	1,552,878	116,810	1,018,619	1,135,429	31,056	386,393	417,449
G-DEPX	Depreciation Expense-General Plant		30,687	344,830	375,517	20,974	249,997	270,971	9,713	94,833	104,546
G-AMTX	Amortization Expense - General Plant - 303000		3,317	10,133	13,450	2,072	7,346	9,418	1,245	2,787	4,032
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		334	283,005	283,339	0	205,176	205,176	334	77,829	78,163
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	443	443	0	321	321	0	122	122
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(24,928)	0	(24,928)	0	0	0	(24,928)	0	(24,928)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			23,421	638,411	661,832	23,046	462,840	485,886	375	175,571	175,946
TOTAL ADMIN & GENERAL EXPENSES			171,287	2,043,423	2,214,710	139,856	1,481,459	1,621,315	31,431	561,964	593,395
TOTAL EXPENSES BEFORE FIT			26,081,835	3,420,717	29,502,552	18,989,114	2,408,716	21,397,830	7,092,721	1,012,001	8,104,722
NET OPERATING INCOME (LOSS) BEFORE FIT					11,650,591	7,942,041		3,708,550			
G-FIT	FEDERAL INCOME TAX		3,872,307			2,932,279			940,028		
G-FIT	DEFERRED FEDERAL INCOME TAX		(59,080)			(336,472)			277,392		
G-FIT	AMORTIZED INVESTMENT TAX CREDIT		(2,505)			(1,657)			(848)		
GAS NET OPERATING INCOME (LOSS)					7,839,869	5,347,891		2,491,978			

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended January 31, 2016	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

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

Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%		70.660%		29.340%		
G-ALL 2	Number of Customers	100.000%		66.206%		33.794%		
G-ALL 3	Direct Distribution Operating Expense	100.000%		66.723%		33.277%		
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%		72.499%		27.501%		
G-ALL 10	Actual Annual Throughput	100.000%		68.545%		31.455%		
G-ALL 99	Not Allocated	0.000%		0.000%		0.000%		

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU	37,125	13,220	50,345	37,125	9,584	46,709	0	3,636	3,636
4	495028	DEFERRED EXCHANGE RESERVATION	375,001	0	375,001	262,763	0	262,763	112,238	0	112,238
4	495100	ENTITLEMENT PENALTIES	0	0	0	0	0	0	0	0	0
4	495280	OTHER GAS REV-DECOUPLING MECHA	0	0	0	0	0	0	0	0	0
99	495311	CONTRA DECOUPLING DEFFERAL	0	0	0	0	0	0	0	0	0
4	495328	RESIDENTIAL DECOUPLING DEFERRE	(48,704)	0	(48,704)	(178,201)	0	(178,201)	129,497	0	129,497
4	495329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	180,599	0	180,599	156,602	0	156,602	23,997	0	23,997
4	495339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
4	495600	OTHER GAS REVENUE-DSM LOST MAR	0	0	0	0	0	0	0	0	0
4	495680	OTHER GAS REVENUE-MARGIN REDUC	0	0	0	0	0	0	0	0	0
4	495711	OTHER GAS REVENUE-GLENDALE SYS	0	0	0	0	0	0	0	0	0
4	495780	OTHER GAS REVENUE-PPP RECOVERY	0	0	0	0	0	0	0	0	0
4	495900	GAS CUSTOMERS-OTHER GAS REVENU	0	0	0	0	0	0	0	0	0
		TOTAL PURCHASED GAS COSTS	544,021	13,220	557,241	278,289	9,584	287,873	265,732	3,636	269,368

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	11,566,947	0	11,566,947	8,104,589	0	8,104,589	3,462,358	0	3,462,358
1	804001	Pipeline Demand Costs	2,150,875	0	2,150,875	1,519,808	0	1,519,808	631,067	0	631,067
1	804002	Transport Variable Charges	115,764	0	115,764	81,799	0	81,799	33,965	0	33,965
6	804010	Gas Costs - Fixed Hedge	(26,412)	0	(26,412)	(18,507)	0	(18,507)	(7,905)	0	(7,905)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	44,798	0	44,798	31,390	0	31,390	13,408	0	13,408
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	1,318,953	0	1,318,953	924,190	0	924,190	394,763	0	394,763
6	804700	Gas Costs - Offsystem Bookout	19,890	0	19,890	13,937	0	13,937	5,953	0	5,953
6	804711	Gas Costs - Offsystem Bookout Offset	(19,890)	0	(19,890)	(13,937)	0	(13,937)	(5,953)	0	(5,953)
6	804730	Gas Costs - Intracompany LDC Gas	244,865	0	244,865	171,577	0	171,577	73,288	0	73,288
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(945,670)	0	(945,670)	(610,193)	0	(610,193)	(335,477)	0	(335,477)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	2,615,483	0	2,615,483	1,903,762	0	1,903,762	711,721	0	711,721
		TOTAL PURCHASED GAS COSTS	17,085,603	0	17,085,603	12,108,415	0	12,108,415	4,977,188	0	4,977,188

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	6	Actual Therms Purchased	100.000%	70.070%	29.930%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-1A
For Month Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	55,868	403,776	459,644	35,329	267,324	302,653	20,539	136,452	156,991
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			55,868	403,776	459,644	35,329	267,324	302,653	20,539	136,452	156,991

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.206%	33.794%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.655%	32.345%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	16,675	19,247	35,922	12,878	12,743	25,621	3,797	6,504	10,301
99	908600	Public Purpose Tariff Rider Expense Offset	1,265,828	0	1,265,828	1,160,642	0	1,160,642	105,186	0	105,186
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(94,435)	0	(94,435)	(94,435)	0	(94,435)	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,188,068	19,247	1,207,315	1,079,085	12,743	1,091,828	108,983	6,504	115,487

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.206%	33.794%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.05%	52.05%
2	Cost of Debt		5.245%	5.213%
	Total Cost of Debt		2.730%	2.713%
	Total Weighted Cost		2.730%	2.713%
G-APL	Net Rate Base	424,406,590	288,987,138	135,419,452
	Interest Deduction for FIT Calculation	11,563,279	7,889,349	3,673,930
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended January 31, 2016				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	41,153,143	29,339,871	11,813,272
G-OPS	Operating & Maintenance Expense	25,026,187	17,922,423	7,103,764
G-OPS	Book Deprec/Amort and Reg Amortizations	1,909,405	1,322,377	587,028
G-OTX	Taxes Other than FIT	2,566,960	2,153,030	413,930
	Net Operating Income Before FIT	11,650,591	7,942,041	3,708,550
G-INT	Less: Interest Expense	963,607	657,446	306,161
G-SCM	Schedule M Adjustments	376,751	1,093,346	(716,595)
	Taxable Net Operating Income	11,063,735	8,377,941	2,685,794
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	3,872,307	2,932,279	940,028
G-DTE	Deferred FIT	(59,080)	(336,472)	277,392
99	411400 Amortized Investment Tax Credit	(2,505)	(1,657)	(848)
	Total FIT/Deferred FIT & ITC	3,810,722	2,594,150	1,216,572
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

GAS SCHEDULE M ITEMS

For Month Ended January 31, 2016

Average of Monthly Averages Basis

Report ID:
G-SCM-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,220,778	699,546	1,920,324	816,373	506,008	1,322,381	404,405	193,538	597,943
12	997001	Contributions In Aid of Construction	0	88,080	88,080	0	59,591	59,591	0	28,489	28,489
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	64,610	64,610	0	46,842	46,842	0	17,768	17,768
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	1,669,813	0	1,669,813	1,293,569	0	1,293,569	376,244	0	376,244
4	997015	Airplane Lease Payments	0	14,497	14,497	0	10,510	10,510	0	3,987	3,987
12	997016	Redemption Expense Amortization	0	24,714	24,714	0	16,720	16,720	0	7,994	7,994
4	997020	FAS87 Current Pension Accrual	0	256,493	256,493	0	185,955	185,955	0	70,538	70,538
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	1,604,791	0	1,604,791	1,758,349	0	1,758,349	(153,558)	0	(153,558)
12	997032	Interest Rate Swaps	0	12,010	12,010	0	8,125	8,125	0	3,885	3,885
4	997033	DSM Tariff Rider	644,912	0	644,912	559,281	0	559,281	85,631	0	85,631
12	997048	AFUDC	0	(94,725)	(94,725)	0	(64,086)	(64,086)	0	(30,639)	(30,639)
11	997049	Tax Depreciation	0	(5,125,980)	(5,125,980)	0	(3,497,559)	(3,497,559)	0	(1,628,421)	(1,628,421)
1	997055	Deferred Gas Exchange	0	(375,000)	(375,000)	0	(264,975)	(264,975)	0	(110,025)	(110,025)
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(3,761)	0	(3,761)	(186,385)	0	(186,385)	182,624	0	182,624
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	234,997	234,997	0	160,343	160,343	0	74,654	74,654
4	997081	Deferred Compensation	0	(117,845)	(117,845)	0	(85,436)	(85,436)	0	(32,409)	(32,409)
4	997082	Meal Disallowances	0	10,915	10,915	0	7,913	7,913	0	3,002	3,002
4	997083	Paid Time Off	0	(4,463)	(4,463)	0	(3,236)	(3,236)	0	(1,227)	(1,227)
2	997084	Customer Uncollectibles	0	30,510	30,510	0	20,199	20,199	0	10,311	10,311
99	997098	Provision for Rate Refund	(219,212)	0	(219,212)	0	0	0	(219,212)	0	(219,212)
12	997101	Repairs 481 (a)	0	(376,550)	(376,550)	0	(254,755)	(254,755)	0	(121,795)	(121,795)
12	997102	Amort Idaho Earnings Test (254229)	103,610	0	103,610	0	0	0	103,610	0	103,610
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
		TOTAL SCHEDULE M ADJUSTMENTS	4,917,321	(4,658,191)	376,751	4,241,187	(3,147,841)	1,093,346	793,755	(1,510,350)	(716,595)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.660%	29.340%
G-ALL	2	Number of Customers	100.000%	66.206%	33.794%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	70.070%	29.930%
G-ALL	11	Book Depreciation	100.000%	68.232%	31.768%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.655%	32.345%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	1,243,669	840,422	403,247
99	410100	Deferred Federal Income Tax Exp	(1,336,195)	(1,263,840)	(72,355)
		SUBTOTAL	(92,526)	(423,418)	330,892
14	411100	Deferred Federal Income Tax Expense - Allocated	32,129	21,711	10,418
99	411100	Deferred Federal Income Tax Exp	1,317	65,235	(63,918)
		SUBTOTAL	33,446	86,946	(53,500)
		Total Deferred Federal Income Tax Expense	(59,080)	(336,472)	277,392

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.576%	32.424%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	26,325	26,325	0	18,601	18,601	0	7,724	7,724
		TOTAL UNDERGROUND STORAGE TAX	0	26,325	26,325	0	18,601	18,601	0	7,724	7,724
		DISTRIBUTION									
99	408110	State Excise Tax	978,197	0	978,197	978,197	0	978,197	0	0	0
99	408120	Municipal Occupation & License Tax	1,099,430	0	1,099,430	917,369	0	917,369	182,061	0	182,061
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	365,613	0	365,613	238,863	0	238,863	126,750	0	126,750
99	409100	State Income Tax	97,395	0	97,395	0	0	0	97,395	0	97,395
		TOTAL DISTRIBUTION TAX	2,540,635	0	2,540,635	2,134,429	0	2,134,429	406,206	0	406,206
		TOTAL TAXES OTHER THAN FIT	2,540,635	26,325	2,566,960	2,134,429	18,601	2,153,030	406,206	7,724	413,930

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended January 31, 2016
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,834,318	3,636,517	1,022,594	1,329,862	2,352,456	779,605	504,456	1,284,061
4	3031XX	Misc Intangible IT Plant (3031XX)	20,588	31,648,182	31,668,770	0	22,944,615	22,944,615	20,588	8,703,567	8,724,155
TOTAL INTANGIBLE PLANT			1,822,787	33,482,500	35,305,287	1,022,594	24,274,477	25,297,071	800,193	9,208,023	10,008,216
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	466,806	466,806	0	329,845	329,845	0	136,961	136,961
1	351XXX	Structures & Improvements	0	1,841,243	1,841,243	0	1,301,022	1,301,022	0	540,221	540,221
1	352XXX	Wells	0	18,781,418	18,781,418	0	13,270,950	13,270,950	0	5,510,468	5,510,468
1	353000	Lines	0	1,044,478	1,044,478	0	738,028	738,028	0	306,450	306,450
1	354000	Compressor Station Equipment	0	11,964,757	11,964,757	0	8,454,297	8,454,297	0	3,510,460	3,510,460
1	355000	Measuring & Regulating Equipment	0	635,511	635,511	0	449,052	449,052	0	186,459	186,459
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	1,945,251	1,945,251	0	1,374,514	1,374,514	0	570,737	570,737
TOTAL UNDERGROUND STORAGE PLAN			0	37,083,176	37,083,176	0	26,202,971	26,202,971	0	10,880,205	10,880,205
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	186,398	0	186,398	123,263	0	123,263	63,135	0	63,135
6	375000	Structures & Improvements	917,733	0	917,733	553,521	0	553,521	364,212	0	364,212
6	376000	Mains	284,497,499	2,512,520	287,010,019	186,485,647	1,760,523	188,246,170	98,011,852	751,997	98,763,849
6	378000	Measuring & Reg Station Equip-General	5,513,659	127,100	5,640,759	3,318,908	89,059	3,407,967	2,194,751	38,041	2,232,792
6	379000	Measuring & Reg Station Equip-City Gate	6,605,959	0	6,605,959	2,258,019	0	2,258,019	4,347,940	0	4,347,940
6	380000	Services	193,757,056	0	193,757,056	131,360,072	0	131,360,072	62,396,984	0	62,396,984
6	381000	Meters	73,721,675	0	73,721,675	50,565,856	0	50,565,856	23,155,819	0	23,155,819
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,395,377	0	3,395,377	2,625,382	0	2,625,382	769,995	0	769,995
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			568,683,951	2,639,620	571,323,571	377,354,593	1,849,582	379,204,175	191,329,358	790,038	192,119,396
GENERAL PLANT											
4	389XXX	Land & Land Rights	762,906	2,110,379	2,873,285	668,828	1,530,004	2,198,832	94,078	580,375	674,453
4	390XXX	Structures & Improvements	5,030,366	20,358,084	25,388,450	3,760,625	14,759,407	18,520,032	1,269,741	5,598,677	6,868,418
4	391XXX	Office Furniture & Equipment	26,608	13,404,687	13,431,295	8,298	9,718,264	9,726,562	18,310	3,686,423	3,704,733
4	392XXX	Transportation Equipment	9,965,432	2,124,778	12,090,210	7,382,533	1,540,443	8,922,976	2,582,899	584,335	3,167,234
4	393000	Stores Equipment	148,060	715,328	863,388	113,404	518,606	632,010	34,656	196,722	231,378
4	394000	Tools, Shop & Garage Equipment	2,533,325	4,534,384	7,067,709	1,962,016	3,287,383	5,249,399	571,309	1,247,001	1,818,310

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	21,006	368,173	389,179	15,843	266,922	282,765	5,163	101,251	106,414
4	396XXX	Power Operated Equipment	4,038,663	1,114,020	5,152,683	3,004,337	807,653	3,811,990	1,034,326	306,367	1,340,693
4	397XXX	Communications Equipment	2,280,255	9,204,724	11,484,979	853,922	6,673,333	7,527,255	1,426,333	2,531,391	3,957,724
4	398000	Miscellaneous Equipment	1,073	87,103	88,176	1,073	63,149	64,222	0	23,954	23,954
		TOTAL GENERAL PLANT	24,807,694	54,021,660	78,829,354	17,770,879	39,165,164	56,936,043	7,036,815	14,856,496	21,893,311
		TOTAL PLANT IN SERVICE	595,314,432	127,226,956	722,541,388	396,148,066	91,492,194	487,640,260	199,166,366	35,734,762	234,901,128
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,122,593)	(14,122,593)	0	(9,979,024)	(9,979,024)	0	(4,143,569)	(4,143,569)
G-ADEP		Distribution Plant	(188,533,563)	(1,575,839)	(190,109,402)	(124,739,223)	(1,104,190)	(125,843,413)	(63,794,340)	(471,649)	(64,265,989)
G-ADEP		General Plant	(8,342,468)	(14,662,580)	(23,005,048)	(5,710,591)	(10,630,224)	(16,340,815)	(2,631,877)	(4,032,356)	(6,664,233)
		TOTAL ACCUMULATED DEPRECIATION	(196,876,031)	(30,361,012)	(227,237,043)	(130,449,814)	(21,713,438)	(152,163,252)	(66,426,217)	(8,647,574)	(75,073,791)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(199,730)	(283,421)	(483,151)	(142,602)	(205,477)	(348,079)	(57,128)	(77,944)	(135,072)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(7,560)	(7,240,435)	(7,247,995)	0	(5,249,243)	(5,249,243)	(7,560)	(1,991,192)	(1,998,752)
G-AAAMT		Underground Storage	0	(240,096)	(240,096)	0	(169,652)	(169,652)	0	(70,444)	(70,444)
G-AAAMT		General Plant - 390200, 396200	(4,632)	(48,899)	(53,531)	(3,656)	(35,451)	(39,107)	(976)	(13,448)	(14,424)
		TOTAL ACCUMULATED AMORTIZATION	(211,922)	(7,812,851)	(8,024,773)	(146,258)	(5,659,823)	(5,806,081)	(65,664)	(2,153,028)	(2,218,692)
		TOTAL ACCUMULATED DEPR/AMORT	(197,087,953)	(38,173,863)	(235,261,816)	(130,596,072)	(27,373,261)	(157,969,333)	(66,491,881)	(10,800,602)	(77,292,483)
		NET GAS UTILITY PLANT before DFIT	398,226,479	89,053,093	487,279,572	265,551,994	64,118,933	329,670,927	132,674,485	24,934,160	157,608,645
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(87,769,065)	(87,769,065)	0	(59,380,161)	(59,380,161)	0	(28,388,904)	(28,388,904)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,474,599)	(13,474,599)	0	(9,762,407)	(9,762,407)	0	(3,712,192)	(3,712,192)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(109,050)	(109,050)	0	(79,060)	(79,060)	0	(29,990)	(29,990)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(914,198)	(914,198)	0	(618,501)	(618,501)	0	(295,697)	(295,697)
		TOTAL ACCUMULATED DFIT	0	(102,266,912)	(102,266,912)	0	(69,840,129)	(69,840,129)	0	(32,426,783)	(32,426,783)
		NET GAS UTILITY PLANT	398,226,479	(13,213,819)	385,012,660	265,551,994	(5,721,196)	259,830,798	132,674,485	(7,492,623)	125,181,862

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	70.070%	29.930%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.655%	32.345%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	398,226,479	(13,213,819)	385,012,660	265,551,994	(5,721,196)	259,830,798	132,674,485	(7,492,623)	125,181,862
	OTHER ADJUSTMENTS:									
4	253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,049,570	4,049,570	0	1,681,494	1,681,494
1	164100 Gas Inventory--Jackson Prairie	0	9,843,125	9,843,125	0	6,955,152	6,955,152	0	2,887,973	2,887,973
4	252000 Customer Advances	(81,232)	(22)	(81,254)	(11,804)	(16)	(11,820)	(69,428)	(6)	(69,434)
99	235199 Customer Deposits	(434,029)	0	(434,029)	(434,029)	0	(434,029)	0	0	0
C-WKC	Working Capital	18,597,467	5,737,557	24,335,024	18,597,467	0	18,597,467	0	5,737,557	5,737,557
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	18,082,206	21,311,724	39,393,930	18,151,634	11,004,706	29,156,340	(69,428)	10,307,018	10,237,590
	NET RATE BASE	416,308,685	8,097,905	424,406,590	283,703,628	5,283,510	288,987,138	132,605,057	2,814,395	135,419,452

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	650,602	650,602											
	Hydro (ED-AN)	754,356	754,356											
	Other (ED-AN)	783,042	783,042											
Total Electric Production		2,188,000	2,188,000											
Electric Transmission														
	ED-AN	958,891	958,891											
Total Electric Transmission		958,891	958,891											
Electric Distribution														
	ED-AN	3,425	3,425											
	ED-ID	1,321,026	1,321,026											
	ED-WA	2,254,699	2,254,699											
Total Electric Distribution		3,579,150	3,579,150											
Gas Underground Storage														
1	GD-AN	55,732		55,732		55,732	55,732		39,380	39,380		16,352	16,352	
	GD-OR	10,344			10,344									
Total Gas Underground Storage		66,076		55,732	10,344		55,732	55,732		39,380	39,380		16,352	16,352
Gas Distribution														
6	GD-AN	5,383		5,383		5,383	5,383		3,772	3,772		1,611	1,611	
	GD-ID	393,113		393,113	393,113		393,113				393,113		393,113	
	GD-WA	793,326		793,326	793,326		793,326	793,326		793,326				
	GD-OR	522,655			522,655									
Total Gas Distribution		1,714,477		1,191,822	522,655	1,186,439	5,383	1,191,822	793,326	3,772	797,098	393,113	1,611	394,724
General Plant														
	ED-AN	230,092	230,092											
	ED-ID	16,632	16,632											
	ED-WA	95,334	95,334											
7,4	CD-AA	1,577,562	1,125,212	314,850	137,500		314,850	314,850		228,263	228,263		86,587	86,587
9,4	CD-AN	53,613	42,077	11,536			11,536	11,536		8,363	8,363		3,173	3,173
9	CD-ID	27,592	21,655	5,937		5,937		5,937				5,937		5,937
9	CD-WA	15,123	11,869	3,254		3,254		3,254	3,254		3,254			
8,4	GD-AA	22,192		15,453	6,739		15,453	15,453		11,203	11,203		4,250	4,250
4	GD-AN	2,991		2,991			2,991	2,991		2,168	2,168		823	823
	GD-ID	3,776		3,776		3,776		3,776				3,776		3,776
	GD-WA	17,720		17,720		17,720		17,720	17,720		17,720			
	GD-OR	16,516			16,516									
Total General Plant		2,079,143	1,542,871	375,517	160,755	30,687	344,830	375,517	20,974	249,997	270,971	9,713	94,833	104,546
Total Depreciation Expense		10,585,737	8,268,912	1,623,071	693,754	1,217,126	405,945	1,623,071	814,300	293,149	1,107,449	402,826	112,796	515,622

Allocation Ratios:

Service - Electric Gas-North Gas-South Jurisdiction - Washington

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

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	System Contract Demand	70.660%	29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	6	Actual Therms Purchased	70.070%	29.930%

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	76,534	76,534											
Misc Intangible Plt (303000)	ED-AN	20,049	20,049											
Total Production/Transmission		96,583	96,583											
Distribution														
Franchises (302000)	ED-WA	2,013	2,013											
Misc Intangible Plt (303000)	ED-WA	237	237											
Total Distribution		2,250	2,250											
General Plant - 303000														
7,4	CD-AA	49,899	35,591	9,959	4,349		9,959	9,959		7,220	7,220		2,739	2,739
9,4	CD-AN	811	637	174			174	174		126	126		48	48
	GD-ID	1,245		1,245		1,245		1,245				1,245		1,245
	GD-WA	2,072		2,072		2,072		2,072	2,072		2,072			
	GD-OR	1,527			1,527									
Total General Plant - 303000		55,554	36,228	13,450	5,876	3,317	10,133	13,450	2,072	7,346	9,418	1,245	2,787	4,032
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	1,318,503	940,435	263,147	114,921		263,147	263,147		190,779	190,779		72,368	72,368
9,4	CD-AN	763	599	164			164	164		119	119		45	45
9,4	CD-ID	1,551	1,217	334		334		334				334		334
	ED-AN	49,797	49,797											
	ED-ID	396	396											
	ED-WA	83,413	83,413											
8,4	GD-AA	28,282		19,694	8,588		19,694	19,694		14,278	14,278		5,416	5,416
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX		1,482,705	1,075,857	283,339	123,509	334	283,005	283,339	2,072	205,176	205,176	334	77,829	78,163
Gas Underground Storage														
1	GD-AN	19		19			19	19		13	13		6	6
Total Gas Underground Storage		19		19			19	19		13	13		6	6
General Plant - 390200, 396200														
7,4	CD-AA	2,219	1,583	443	193		443	443		321	321		122	122
4	ED-AN	3,776	3,776											
	GD-OR	0			0									
Total General Plant- 390200, 396200		5,995	5,359	443	193		443	443		321	321		122	122
Total Amortization Expense		1,643,106	1,216,277	297,251	129,578	3,651	293,600	297,251	2,072	212,856	214,928	1,579	80,744	82,323

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1 System Contract Demand	70.660%	29.340%
8 Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4 Jurisdictional 4-Factor Rat	72.499%	27.501%
9 Elec/Gas North 4-Factor	78.482%	21.518%	0.000%			

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(289,621,554)	(289,621,554)											
	Hydro (ED-AN)	(139,587,011)	(139,587,011)											
	Other (ED-AN)	(103,223,829)	(103,223,829)											
Total Electric Production		(532,432,394)	(532,432,394)											
Electric Transmission														
	ED-AN	(202,063,898)	(202,063,898)											
Total Electric Transmission		(202,063,898)	(202,063,898)											
Electric Distribution														
	ED-AN	(35,192)	(35,192)											
	ED-ID	(177,862,977)	(177,862,977)											
	ED-WA	(284,877,786)	(284,877,786)											
Total Electric Distribution		(462,775,955)	(462,775,955)											
Gas Underground Storage														
1	GD-AN	(14,122,593)	(14,122,593)		(14,122,593)	(14,122,593)		(9,979,024)	(9,979,024)		(4,143,569)	(4,143,569)		
	GD-OR	(752,805)		(752,805)										
Total Gas Underground Storage		(14,875,398)	(14,122,593)	(752,805)	(14,122,593)	(14,122,593)		(9,979,024)	(9,979,024)		(4,143,569)	(4,143,569)		
Gas Distribution														
6	GD-AN	(1,575,839)	(1,575,839)		(1,575,839)	(1,575,839)		(1,104,190)	(1,104,190)		(471,649)	(471,649)		
	GD-ID	(63,794,340)	(63,794,340)		(63,794,340)	(63,794,340)				(63,794,340)		(63,794,340)		
	GD-WA	(124,739,223)	(124,739,223)		(124,739,223)	(124,739,223)	(124,739,223)		(124,739,223)					
	GD-OR	(97,633,002)		(97,633,002)										
Total Gas Distribution		(287,742,404)	(190,109,402)	(97,633,002)	(188,533,563)	(1,575,839)	(190,109,402)	(124,739,223)	(1,104,190)	(125,843,413)	(63,794,340)	(471,649)	(64,265,989)	
General Plant														
	ED-AN	(41,427,760)	(41,427,760)											
	ED-ID	(8,038,282)	(8,038,282)											
	ED-WA	(18,366,104)	(18,366,104)											
7,4	CD-AA	(44,165,271)	(31,501,321)	(8,814,505)	(3,849,445)		(8,814,505)	(8,814,505)	(6,390,428)	(6,390,428)		(2,424,077)	(2,424,077)	
9,4	CD-AN	(11,059,695)	(8,679,981)	(2,379,714)			(2,379,714)	(2,379,714)	(1,725,269)	(1,725,269)		(654,445)	(654,445)	
9	CD-ID	(5,510,633)	(4,324,910)	(1,185,723)			(1,185,723)	(1,185,723)			(1,185,723)		(1,185,723)	
9	CD-WA	(2,859,442)	(2,244,176)	(615,266)			(615,266)	(615,266)	(615,266)	(615,266)				
8,4	GD-AA	(1,929,587)		(1,343,649)	(585,938)		(1,343,649)	(1,343,649)	(974,132)	(974,132)		(369,517)	(369,517)	
4	GD-AN	(2,124,712)		(2,124,712)			(2,124,712)	(2,124,712)	(1,540,395)	(1,540,395)		(584,317)	(584,317)	
	GD-ID	(1,446,154)		(1,446,154)			(1,446,154)	(1,446,154)			(1,446,154)		(1,446,154)	
	GD-WA	(5,095,325)		(5,095,325)			(5,095,325)	(5,095,325)	(5,095,325)	(5,095,325)				
	GD-OR	(4,327,174)		(4,327,174)										
Total General Plant		(146,350,139)	(114,582,534)	(23,005,048)	(8,762,557)	(8,342,468)	(14,662,580)	(23,005,048)	(5,710,591)	(10,630,224)	(16,340,815)	(2,631,877)	(4,032,356)	(6,664,233)
Total Accumulated Depreciation		(1,646,240,188)	(1,311,854,781)	(227,237,043)	(107,148,364)	(196,876,031)	(30,361,012)	(227,237,043)	(130,449,814)	(21,713,438)	(152,163,252)	(66,426,217)	(8,647,574)	(75,073,791)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

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

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	System Contract Demand	70.660%	29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	6	Actual Therms Purchased	70.070%	29.930%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(9,261,220)	(9,261,220)											
Misc Intangible Plt (303000)	ED-AN	(1,142,956)	(1,142,956)											
Total Production/Transmission		(10,404,176)	(10,404,176)											
Distribution														
Franchises (302000)	ED-WA	(146,242)	(146,242)											
Misc Intangible Plt (303000)	ED-WA	(30,994)	(30,994)											
Total Distribution		(177,236)	(177,236)											
General Plant - 303000														
7,4	CD-AA	(1,336,300)	(953,129)	(266,699)	(116,472)		(266,699)	(266,699)		(193,354)	(193,354)		(73,345)	(73,345)
9,4	CD-AN	(77,715)	(60,993)	(16,722)			(16,722)	(16,722)		(12,123)	(12,123)		(4,599)	(4,599)
	GD-ID	(57,128)		(57,128)			(57,128)	(57,128)				(57,128)		(57,128)
	GD-WA	(142,602)		(142,602)			(142,602)	(142,602)	(142,602)		(142,602)			
	GD-OR	(73,739)			(73,739)									
Total General Plant - 303000		(1,687,484)	(1,014,122)	(483,151)	(190,211)	(199,730)	(283,421)	(483,151)	(142,602)	(205,477)	(348,079)	(57,128)	(77,944)	(135,072)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(32,946,133)	(23,499,159)	(6,575,389)	(2,871,585)		(6,575,389)	(6,575,389)		(4,767,091)	(4,767,091)		(1,808,298)	(1,808,298)
9,4	CD-AN	(25,807)	(20,254)	(5,553)			(5,553)	(5,553)		(4,026)	(4,026)		(1,527)	(1,527)
9	CD-ID	(35,134)	(27,574)	(7,560)		(7,560)		(7,560)				(7,560)		(7,560)
	ED-AN	(772,012)	(772,012)											
	ED-ID	(18,184)	(18,184)											
	ED-WA	(2,629,481)	(2,629,481)											
8,4	GD-AA	(947,085)		(659,493)	(287,592)		(659,493)	(659,493)		(478,126)	(478,126)		(181,367)	(181,367)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(37,373,836)	(26,966,664)	(7,247,995)	(3,159,177)	(7,560)	(7,240,435)	(7,247,995)		(5,249,243)	(5,249,243)	(7,560)	(1,991,192)	(1,998,752)
Gas Underground Storage														
1	GD-AN	(240,096)		(240,096)			(240,096)	(240,096)		(169,652)	(169,652)		(70,444)	(70,444)
Total Gas Underground Storage		(240,096)		(240,096)			(240,096)	(240,096)		(169,652)	(169,652)		(70,444)	(70,444)
General Plant - 390200, 396200														
7,4	CD-AA	(245,007)	(174,753)	(48,899)	(21,355)		(48,899)	(48,899)		(35,451)	(35,451)		(13,448)	(13,448)
9	CD-ID	(4,537)	(3,561)	(976)		(976)		(976)				(976)		(976)
9	CD-WA	(8,332)	(6,539)	(1,793)		(1,793)		(1,793)	(1,793)		(1,793)			
4	ED-AN	(70,892)	(70,892)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)		(1,863)	(1,863)		(1,863)			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(441,309)	(366,423)	(53,531)	(21,355)	(4,632)	(48,899)	(53,531)	(3,656)	(35,451)	(39,107)	(976)	(13,448)	(14,424)
Total Accumulated Amortization		(50,324,137)	(38,928,621)	(8,024,773)	(3,370,743)	(211,922)	(7,812,851)	(8,024,773)	(146,258)	(5,659,823)	(5,806,081)	(65,664)	(2,153,028)	(2,218,692)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS		Report ID:	
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-1A	
For Month Ended January 31, 2016			
Average of Monthly Averages Basis			

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	System Contract Demand	70.660%	29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%				

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

AVISTA UTILITIES
Gas-North Copy

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

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	393000	Stores Equipment										
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	3,620,937	106,259	126,409	2,609,152	2,841,820	29,132	34,656	715,329	779,117	0
		TOTAL ACCOUNT	4,162,941	116,998	141,154	2,984,174	3,242,326	113,403	34,656	715,329	863,388	57,227
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	3,675,986	910,552	267,539	2,497,895	3,675,986	0	0	0	0	0
99		GD-WA / ID / AN	2,681,208	0	0	0	0	1,957,091	362,138	361,979	2,681,208	0
99		GD-OR / AS	965,091	0	0	0	0	0	0	0	965,091	0
8		GD-AA	2,620,715	0	0	0	0	0	0	1,824,909	1,824,909	0
7		CD-AA	11,515,635	0	0	8,213,642	8,213,642	0	0	2,298,290	2,298,290	0
9		CD-WA / ID / AN	1,223,690	17,964	762,950	179,475	960,389	4,925	209,171	49,205	263,301	0
		TOTAL ACCOUNT	22,682,325	928,516	1,030,489	10,891,012	12,850,017	1,962,016	571,309	4,534,383	7,067,708	965,091
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	50,094	0	0	50,094	50,094	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	50,094	0	0	50,094	50,094	0	0	0	0	0
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	582,186	216,475	34,018	331,693	582,186	0	0	0	0	0
99		GD-WA / ID / AN	140,249	0	0	0	0	15,240	4,970	120,039	140,249	0
99		GD-OR / AS	50,178	0	0	0	0	0	0	0	50,178	0
8		GD-AA	240,989	0	0	0	0	0	0	167,810	167,810	0
7		CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0
9		CD-WA / ID / AN	47,099	2,197	701	34,067	36,965	602	192	9,340	10,134	0
		TOTAL ACCOUNT	1,416,364	218,672	34,719	619,440	872,831	15,842	5,162	368,172	389,176	50,178

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	33,488,347	15,590,726	9,873,520	8,024,101	33,488,347	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,713,998	0	0	0	0	2,934,604	948,900	830,494	4,713,998	0	0	0
99		GD-OR / AS	43,834	0	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	0
7		CD-AA	528,479	0	0	376,943	376,943	0	0	105,474	105,474	0	46,062	46,062
9		CD-WA / ID / AN	1,548,590	254,350	311,589	649,441	1,215,380	69,733	85,426	178,051	333,210	0	0	0
		TOTAL ACCOUNT	40,323,248	15,845,076	10,185,109	9,050,485	35,080,670	3,004,337	1,034,326	1,114,019	5,152,682	43,834	46,062	89,896
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	61,148,354	11,894,508	5,160,339	44,093,507	61,148,354	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,251,640	0	0	0	0	698,546	553,094	0	1,251,640	0	0	0
99		GD-OR / AS	1,224,344	0	0	0	0	0	0	0	0	1,224,344	0	1,224,344
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514
7		CD-AA	35,318,444	0	0	25,191,233	25,191,233	0	0	7,048,855	7,048,855	0	3,078,356	3,078,356
9		CD-WA / ID / AN	11,586,496	566,733	3,185,129	5,341,568	9,093,430	155,376	873,239	1,464,451	2,493,066	0	0	0
		TOTAL ACCOUNT	111,522,210	12,461,241	8,345,468	74,626,308	95,433,017	853,922	1,426,333	9,204,724	11,484,979	1,224,344	3,379,870	4,604,214
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	83,811	0	2,299	81,512	83,811	0	0	0	0	0	0	0
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	431,048	0	0	307,449	307,449	0	0	86,029	86,029	0	37,570	37,570
9		CD-WA / ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	0
		TOTAL ACCOUNT	527,204	3,913	2,299	392,879	399,091	1,073	0	87,103	88,176	2,367	37,570	39,937
		TOTAL GENERAL PLANT	451,661,293	58,691,162	34,333,434	249,281,992	342,306,588	17,770,877	7,036,814	54,021,658	78,829,349	10,384,832	20,140,524	30,525,356

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(66,838,061)	(47,672,916)	(13,339,540)	(5,825,605)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(627,681)	(492,623)	(135,058)	0
7	283750 CD-AA	(546,395)	(389,722)	(109,049)	(47,624)
	Total	<u>(68,012,137)</u>	<u>(48,555,261)</u>	<u>(13,583,647)</u>	<u>(5,873,229)</u>

ALLOCATION RATIOS:

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

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

Report ID: C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

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

ALLOCATION RATIOS:

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