

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN For Month Ended December 31, 2015 Average of Monthly Averages Basis	
Ref/Basis Account Description	

System Washington Idaho



G-OPS Gas Net Operating Income (Loss)
Adjustments
Adjusted Gas Net Operating Income (Loss)
G-APL Gas Net Adjusted Rate Base
RATE OF RETURN

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

RECEIVED
RECORDS MANAGEMENT

2016 FEB 12 AM 9:49

STATE OF WASH.
UTIL. AND TRANK
COMMISSION

RESULTS OF OPERATIONS GAS ALLOCATION PERCENTAGES For Month Ended December 31, 2015 Average of Monthly Averages Basis		Report ID: G-ALL-1A
---	--	-------------------------------

Based on Data from: System Washington Idaho

1	Input	System Contract Demand	01-01-2012 thru 12-31-2014
2	Input	Number of Customers Percent	12-01-2015 thru 12-31-2015
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2015 thru 12-31-2015
	Input	Jurisdictional 4-Factor Ratio Direct O & M Accounts 798 - 894 Direct O & M Accounts 901 - 935 Total Percent	01-01-2015 thru 12-31-2015
		Direct Labor Amount: Accounts 798 - 894 Amount: Accounts 901 - 935 Total Percent	
		Total Number of Customers Percent	
		Total Direct Plant Percent	
4		Total Four Factor Allocators Percent	
6	Input	Actual Therms Purchased Percent	12-01-2015 thru 12-31-2015

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

Input	Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
Direct O & M Accts 500 - 894					
Direct O & M Accts 901 - 935					
Direct O & M Accts 901 - 905 Utility 9 Only					
Adjustments					
Total					
Percentage					
Direct Labor Accts 500 - 894					
Direct Labor Accts 901 - 935					
Direct Labor Accts 901 - 905 Utility 9 Only					
Total					
Percentage					
Number of Customers at					
Percentage					
Net Direct Plant					
Percentage					
Total Percentages					
Average (CD AA)					

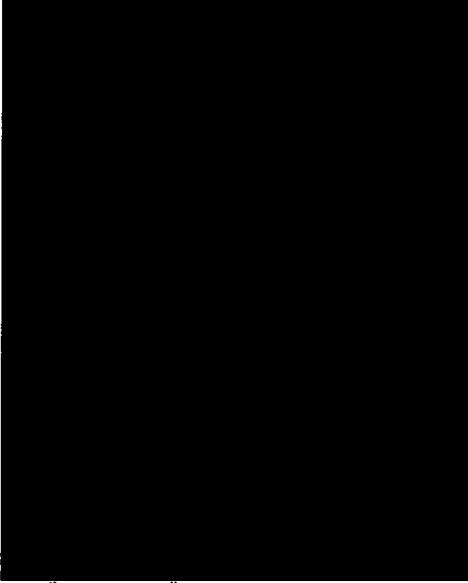
RESULTS OF OPERATIONS GAS ALLOCATION PERCENTAGES For Month Ended December 31, 2015 Average of Monthly Averages Basis	Report ID: G-ALL-1A
---	-------------------------------

Input	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
Gas North/Oregon 4-Factor					
Direct O & M Accts 580 - 894					
Direct O & M Accts 901 - 935					
Direct O & M Accts 901 - 905 Utility 9 Only					
Total					
Percentage					
Direct Labor Accts 580 - 894					
Direct Labor Accts 901 - 935					
Direct Labor Accts 901 - 905 Utility 9 Only					
Total					
Percentage					
Number of Customers at					
Percentage					
Net Direct Plant					
Percentage					
Total Percentages					
Average (GD AA)					

RESULTS OF OPERATIONS GAS ALLOCATION PERCENTAGES For Month Ended December 31, 2015 Average of Monthly Averages Basis	Report ID: G-ALL-1A
---	-------------------------------

		Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor	01-01-2014 thru 12-31-2014			
	Direct O & M Accts 580 - 894				
	Direct O & M Accts 901 - 935				
	Adjustments				
	Total				
	Direct Labor Accts 580 - 894				
	Direct Labor Accts 901 - 935				
	Total				
	Percentage				
	Number of Customers at				
	Percentage				
	Net Direct Plant				
	Percentage				
	Total Percentages				
	Average (CD AN/ID/WA)				
9					
JP	Gas North/Oregon JP Factor %	01-01-2015 thru 12-31-2015			
10	Actual Annual Throughput	01-01-2015 thru 12-31-2015			
	Percent				
11	Book Depreciation	12-01-2015 thru 12-31-2015			
	Percent				
12	Net Gas Plant (before DFIT) - AMA	11-01-2015 thru 12-31-2015			
	Percent				
13	G-PLT Net Gas General Plant - AMA	11-01-2015 thru 12-31-2015			
	Percent				
14	Net Allocated Schedule M's - AMA	12-01-2015 thru 12-31-2015			
	Percent				

RESULTS OF OPERATIONS		Report ID:
GAS ALLOCATION PERCENTAGES		G-ALL-1A
For Month Ended December 31, 2015		
Average of Monthly Averages Basis		
99	Input	Not Allocated



**** The following is obsolete as of 201412 and will not be printed. ***

16 Input JP Factor Percent 01-01-2015 thru 12-31-2015

**** The following is obsolete as of 201111 and will not be printed. ***

Situs Plant by Functional Group:
(Used to functionalize R&P Property Tax on

Report G-OTX)

Underground Storage

Distribution

General

TOTAL

G-PLT

Input

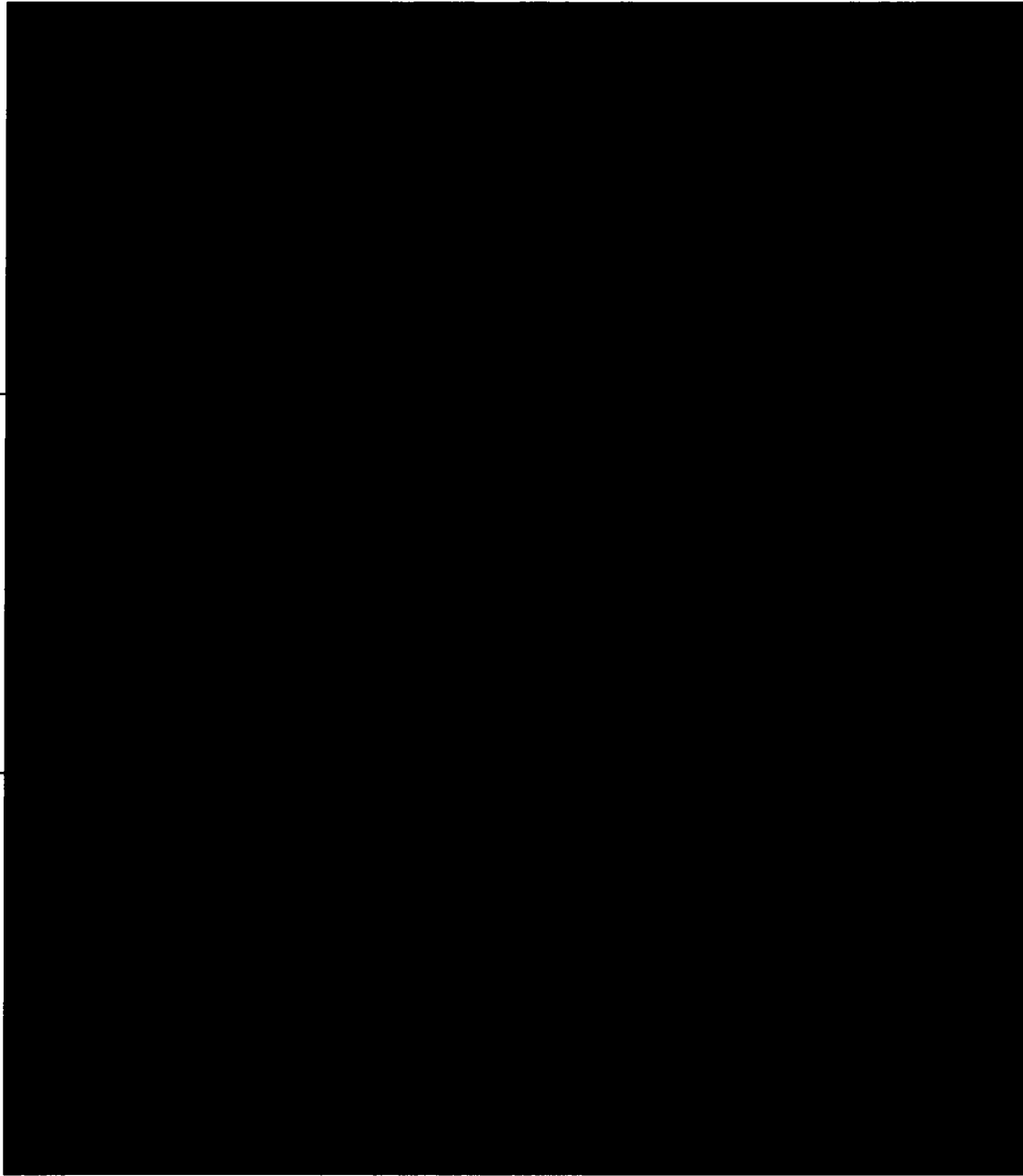
Input

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended December 31, 2015		
Average of Monthly Averages Basis		
Ref/Basis Account	Description	

AVISTA UTILITIES

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential									
99 4812XX	Commercial - Firm & Interruptible									
99 4813XX	Industrial-Firm									
99 481400	Interruptible									
99 484000	Interdepartmental Revenue									
99 499XXX	Unbilled Revenue									
	TOTAL SALES TO ULTIMATE CUSTOMERS									
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale									
4 488000	Miscellaneous Service Revenues									
99 4893XX	Transportation Revenues									
99 493000	Rent from Gas Property									
4 495XXX	Other Gas Revenues									
99 496100	Provision for Rate Refund									
	TOTAL OTHER OPERATING REVENUES									
	TOTAL GAS REVENUES									
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases									
99 808XXX	Net Natural Gas Storage Transactions									
99 811000	Gas Used for Products Extraction									
10 813000	Other Gas Expenses									
99 813010	Gas Technology Institute (GTI) Expenses									
	TOTAL PRODUCTION EXPENSES									
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering									
1 824000	Other Expenses									
1 837000	Other Equipment									
	TOTAL UNDERGROUND STORAGE OPER E									
G-DEPX	Depreciation Expense-Underground Storage									
G-AMTX	Amortization Expense-Underground Storage									
G-OTX	Taxes Other Than FIT									
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT									



RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended December 31, 2015		
Average of Monthly Averages Basis		
Ref/Basis Account	Description	

AVISTA UTILITIES

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

TOTAL UNDERGROUND STORAGE EXPENSES											
[REDACTED]											

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended December 31, 2015		
Average of Monthly Averages Basis		
Ref/Basis Account	Description	

AVISTA UTILITIES

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:										
OPERATION										
3	870000									
3	871000									
3	874000									
3	875000									
3	876000									
3	877000									
3	878000									
3	879000									
3	880000									
3	881000									
MAINTENANCE										
3	885000									
3	887000									
3	889000									
3	890000									
3	891000									
3	892000									
3	893000									
3	894000									
TOTAL DISTRIBUTION OPERATING EXP										
G-DEPX	Depreciation Expense-Distribution									
G-OTX	Taxes Other Than FIT									
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES										
TOTAL DISTRIBUTION EXPENSES										

AVISTA UTILITIES

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

Report ID:
G-OPS-1A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:										
2	901000									
	Supervision									
2	902000									
	Meter Reading Expenses									
G-903	903XXX									
	Customer Records & Collection Expenses									
2	904000									
	Uncollectible Accounts									
2	905000									
	Misc Customer Accounts									
	TOTAL CUSTOMER ACCOUNTS EXPENSES									
CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX									
	Customer Assistance Expenses									
2	909000									
	Advertising									
2	910000									
	Misc Customer Service & Info Exp									
	TOTAL CUSTOMER SERVICE & INFO EXP									
SALES EXPENSES:										
2	912000									
	Demonstrating & Selling Expenses									
2	913000									
	Advertising									
2	916000									
	Miscellaneous Sales Expenses									
	TOTAL SALES EXPENSES									

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended December 31, 2015		
Average of Monthly Averages Basis		
Ref/Basis Account	Description	

AVISTA UTILITIES

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

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000									
4	921000									
4	922000									
4	923000									
4	924000									
4	925XXX									
4	926XXX									
4	928000									
4	930000									
4	931000									
4	935000									
	TOTAL ADMIN & GEN OPERATING EXP									
G-DEPX	Depreciation Expense-General Plant									
G-AMTX	Amortization Expense - General Plant - 303000									
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3									
G-AMTX	Amortization Expense-General Plant - 390200, 390									
99	407025									
99	407229									
99	407335									
99	407425									
99	407468									
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES									
	TOTAL ADMIN & GENERAL EXPENSES									
	TOTAL EXPENSES BEFORE FIT									
	NET OPERATING INCOME (LOSS) BEFORE FIT									
G-FIT	FEDERAL INCOME TAX									
G-FIT	DEFERRED FEDERAL INCOME TAX									
G-FIT	AMORTIZED INVESTMENT TAX CREDIT									
	GAS NET OPERATING INCOME (LOSS)									

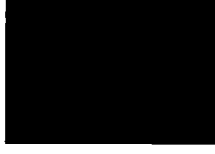
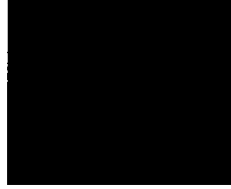
RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended December 31, 2015		
Average of Monthly Averages Basis		
Ref/Basis Account	Description	

AVISTA UTILITIES

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

ALLOCATION RATIOS:

- G-ALL 1 System Contract Demand
- G-ALL 2 Number of Customers
- G-ALL 3 Direct Distribution Operating Expense
- G-ALL 4 Jurisdictional 4-Factor Ratio
- G-ALL 10 Actual Annual Throughput
- G-ALL 99 Not Allocated



RESULTS OF OPERATIONS
GAS ALLOCATION OF OTHER REVENUE
 For Month Ended December 31, 2015
 Average of Monthly Averages Basis

AMISTA UTILITIES

Report ID:
G-495-1A

***** SYSTEM ***** WASHINGTON ***** DAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU									
4	495028	DEFERRED EXCHANGE RESERVATION									
4	495100	ENTITLEMENT PENALTIES									
4	495280	OTHER GAS REV-DECOUPLING MECHA									
99	495311	CONTRA DECOUPLING DEFERRAL									
4	495328	RESIDENTIAL DECOUPLING DEFERRE									
4	495329	AMORTIZATION RES DECOUPLING DE									
4	495338	NON-RES DECOUPLING DEFERRED RE									
4	495339	AMORTIZATION NON-RES DECOUPLIN									
4	495600	OTHER GAS REVENUE-DSM LOST MAR									
4	495680	OTHER GAS REVENUE-MARGIN REDUC									
4	495711	OTHER GAS REVENUE-GLENDALE SYS									
4	495780	OTHER GAS REVENUE-PPP RECOVERY									
4	495900	GAS CUSTOMERS-OTHER GAS REVENU									
		TOTAL PURCHASED GAS COSTS									

ALLOCATION RATIOS:

G-ALL 4 Jurisdictional 4-Factor Ratio
 G-ALL 99 Not Allocated

RESULTS OF OPERATIONS Report ID:
ALLOCATION OF PURCHASED GAS COSTS G-804-1A
 For Month Ended December 31, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

Ref/Basi:	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases									
1	804001	Pipeline Demand Costs									
1	804002	Transport Variable Charges									
6	804010	Gas Costs - Fixed Hedge									
6	804014	GTI Contributions									
6	804017	Transaction Fees									
6	804140	Gas Research Contributions									
6	804170	Gas Transaction Fees									
6	804600	Gas Purchases - Financial									
6	804700	Gas Costs - Offsystem Bookout									
6	804711	Gas Costs - Offsystem Bookout Offset									
6	804730	Gas Costs - Intracompany LDC Gas									
6	804999	Off System Gas Purchases									
99	805110	Gas Exp - Rate Amortizations									
99	805111	Amortize ID Holdback									
99	805120	Gas Expense - Rate Deferrals									
		TOTAL PURCHASED GAS COSTS									

ALLOCATION RATIOS:

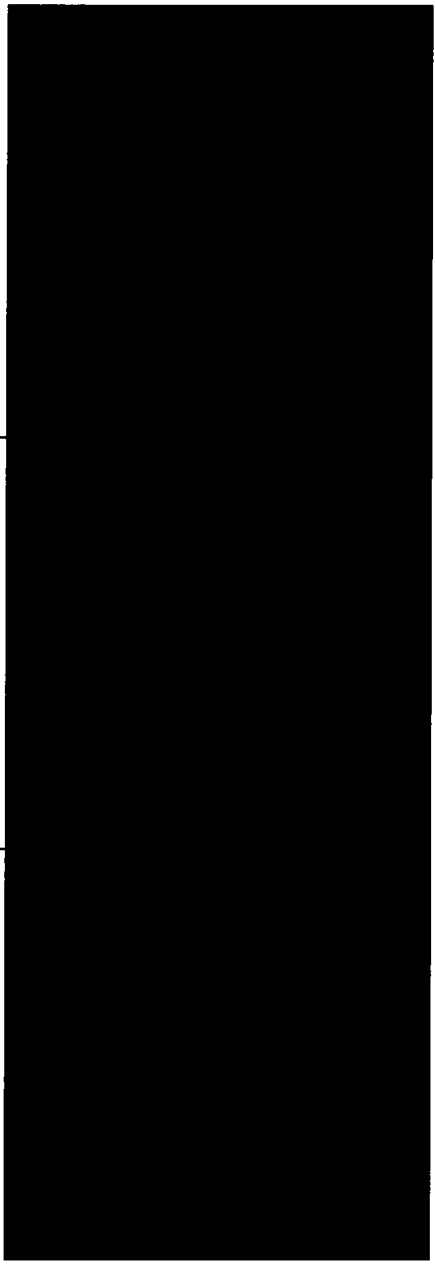
G-ALL	1	System Contract Demand
G-ALL	6	Actual Therms Purchased
G-ALL	99	Not Allocated

RESULTS OF OPERATIONS		Report ID:
ALLOCATION OF ACCOUNT 903		G-903-1A
For Month Ended December 31, 2015		
Average of Monthly Averages Basis		
Ref/Basi:	Account	Description

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

2 903000 Customer Records & Collections
 12 903920 Accts Rec Sold - Program Fees
 12 903930 Accts Rec Sold - Maturity Yield Fees
 Total Account 903



ALLOCATION RATIOS:
 G-ALL 2 Number of Customers
 G-ALL 12 Net Gas Plant (before DFIT) - AMA

RESULTS OF OPERATIONS
 ALLOCATION OF ACCOUNT 908
 For Month Ended December 31, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
 G-908-1A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense									
99	908600	Public Purpose Tariff Rider Expense Offset									
99	908610	Limited Income Tax Refund Program									
99	908690	Schedule 91 Amortization included in Unbill									
99	908990	DSM Amortization									
		Total Account 908									

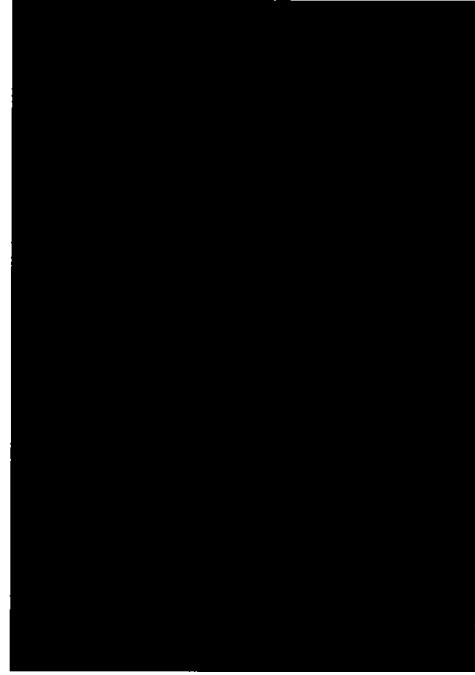
ALLOCATION RATIOS:

G-ALL 2 Number of Customers
 G-ALL 99 Not Allocated

AVISTA UTILITIES

RESULTS OF OPERATIONS INTEREST DEDUCTION FOR FIT--GAS NORTH For Month Ended December 31, 2015 Average of Monthly Averages Basis	Report ID: G-INT-1A
---	-------------------------------

Ref/Basis Description System Washington Idaho



Debt
 1 Capital Structure - Debt Ratio
 2 Cost of Debt
 Total Cost of Debt

Total Weighted Cost

G-APL Net Rate Base

Interest Deduction for FIT Calculation

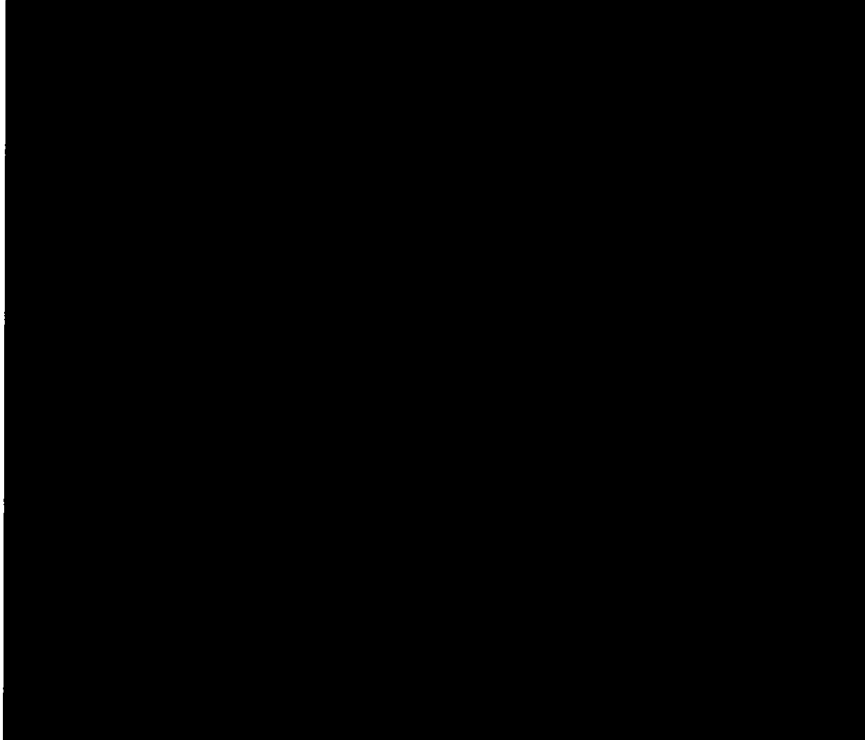
1 AMA Actual Debt Ratio
 2 AMA Actual Debt Cost

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
FEDERAL INCOME TAXES--GAS		G-FIT-1A
For Month Ended December 31, 2015		
Average of Monthly Averages Basis		
Ref/Basis	Description	

System Washington Idaho

G-OPS	Calculation of Taxable Operating Income: Operating Revenue	
G-OPS	Operating & Maintenance Expense	
G-OPS	Book Deprec/Amort and Reg Amortizations	
G-OTX	Taxes Other than FIT Net Operating Income Before FIT	
G-INT	Less: Interest Expense	
G-SCM	Schedule M Adjustments Taxable Net Operating Income	
	Tax Rate	
	Total Federal Income Tax	
G-DTE	Deferred FIT	
99	411400 Amortized Investment Tax Credit Total FIT/Deferred FIT & ITC	
ALLOCATION RATIOS:		
G-ALL	99 Not Allocated	



AVISTA UTILITIES

Report ID:
G-SCM-1A
GAS SCHEDULE M ITEMS
 For Month Ended December 31, 2015
 Average of Monthly Averages Basis

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization									
12	997001	Contributions In Aid of Construction									
2	997002	Injuries and Damages									
12	997003	Salvage									
4	997005	FAS106 Current Retiree Medical Accrual									
6	997008	DSM Book Amortization									
99	997010	Deferred Gas Credit and Refunds									
4	997015	Airplane Lease Payments									
12	997016	Redemption Expense Amortization									
4	997020	FAS87 Current Pension Accrual									
4	997029	FAS 106 Post Retirement Benefits									
99	997031	Decoupling Mechanism									
12	997032	Interest Rate Swaps									
4	997033	DSM Tariff Rider									
12	997048	AFUDC									
11	997049	Tax Depreciation									
1	997055	Deferred Gas Exchange									
4	997062	Gain on Sale of Office Building									
99	997065	Amortization of Unbilled Revenue Add-Ins									
99	997073	DSIT Amortization - ID									
11	997080	Book Transportation Depreciation									
4	997081	Deferred Compensation									
4	997082	Meal Disallowances									
4	997083	Paid Time Off									
2	997084	Customer Uncollectibles									
99	997098	Provision for Rate Refund									
12	997101	Repairs 481 (a)									
12	997102	Amort Idaho Earnings Test (254229)									
99	997103	Def Project Compass									
		TOTAL SCHEDULE M ADJUSTMENTS									

ALLOCATION RATIOS:

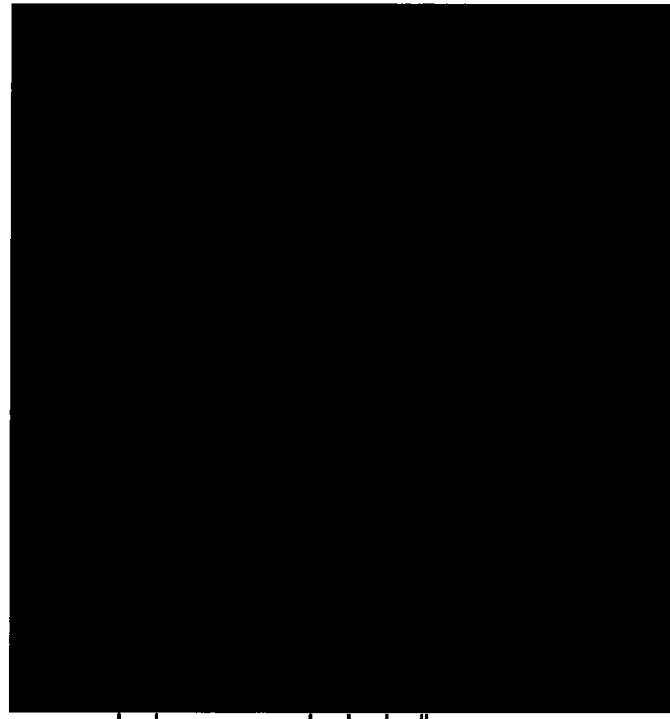
G-ALL	1	Contract System Demand
G-ALL	2	Number of Customers
G-ALL	4	Jurisdictional 4-Factor Ratio
G-ALL	6	Actual Therms Purchased
G-ALL	11	Book Depreciation
G-ALL	12	Net Gas Plant (before DFIT) - AMA
G-ALL	99	Not Allocated

AVISTA UTILITIES

RESULTS OF OPERATIONS
DEFERRED INCOME TAX EXPENSE--GAS
 For Month Ended December 31, 2015
 Average of Monthly Averages Basis

Report ID:
G-DTE-1A

Ref/Basis Account Description System Washington Idaho



14 410100 Deferred Federal Income Tax Expense - Allocated
 99 410100 Deferred Federal Income Tax Exp
 SUBTOTAL

14 411100 Deferred Federal Income Tax Expense - Allocated
 99 411100 Deferred Federal Income Tax Exp
 SUBTOTAL

Total Deferred Federal Income Tax Expense

ALLOCATION RATIOS:

G-ALL 14 Net Allocated Schedule M's - AMA
 G-ALL 99 Not Allocated

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Month Ended December 31, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
G-OTX-1A

***** SYSTEM *****
 Direct Allocated Total Direct Allocated Total
 ***** WASHINGTON *****
 Direct Allocated Total Direct Allocated Total
 ***** IDAHO *****
 Direct Allocated Total

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	408190	UNDERGROUND STORAGE R&P Property Tax - Storage									
		TOTAL UNDERGROUND STORAGE TAX									
99	408110	DISTRIBUTION State Excise Tax									
99	408120	Municipal Occupation & License Tax									
99	408130	Excise Tax									
99	408160	Miscellaneous State or Local Tax									
99	408170	R&P Property Tax - Distribution									
99	409100	State Income Tax									
		TOTAL DISTRIBUTION TAX									
		TOTAL TAXES OTHER THAN FIT									

ALLOCATION RATIOS:
 G-ALL 1 System Contract Demand

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)									
4	3031XX	Misc Intangible IT Plant (3031XX)									
TOTAL INTANGIBLE PLANT											
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights									
1	351XXX	Structures & Improvements									
1	352XXX	Wells									
1	353000	Lines									
1	354000	Compressor Station Equipment									
1	355000	Measuring & Regulating Equipment									
1	356000	Purification Equipment									
1	357000	Other Equipment									
TOTAL UNDERGROUND STORAGE PLANT											
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights									
6	374400	Land & Land Rights									
6	375000	Structures & Improvements									
6	376000	Mains									
6	378000	Measuring & Reg Station Equip-General									
6	379000	Measuring & Reg Station Equip-City Gate									
6	380000	Services									
6	381000	Meters									
6	382000	Meter Installations									
6	383000	House Regulators									
6	384000	House Regulator Installations									
6	385000	Industrial Measuring & Reg Sta Equip									
6	387000	Other Equipment									
TOTAL DISTRIBUTION PLANT											
GENERAL PLANT											
4	389XXX	Land & Land Rights									
4	390XXX	Structures & Improvements									
4	391XXX	Office Furniture & Equipment									
4	392XXX	Transportation Equipment									
4	393000	Stores Equipment									
4	394000	Tools, Shop & Garage Equipment									

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-1A
For Month Ended December 31, 2015		
Average of Monthly Averages Basis		
Ref/Basis	Account Description	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment						
4	396XXX	Power Operated Equipment						
4	397XXX	Communications Equipment						
4	398000	Miscellaneous Equipment						
		TOTAL GENERAL PLANT						
		TOTAL PLANT IN SERVICE						
		ACCUMULATED DEPRECIATION						
G-ADEP		Underground Storage						
G-ADEP		Distribution Plant						
G-ADEP		General Plant						
		TOTAL ACCUMULATED DEPRECIATION						
		ACCUMULATED AMORTIZATION						
G-AAAMT		General Plant - 303000						
G-AAAMT		Misc IT Intangible Plant - 3031XX						
G-AAAMT		Underground Storage						
G-AAAMT		General Plant - 390200, 396200						
		TOTAL ACCUMULATED AMORTIZATION						
		TOTAL ACCUMULATED DEPR/AMORT						
		NET GAS UTILITY PLANT before DFIT						
		ACCUMULATED DFIT						
12	282900	ADFIT - Gas Plant In Service						
4, 12	282900	ADFIT - Common Plant (282900 from C-DT						
4	283750	ADFIT - Common Plant (283750 from C-DT						
12	283850	ADFIT - Gas portion of Bond Redemptions						
		TOTAL ACCUMULATED DFIT						
		NET GAS UTILITY PLANT						
		ALLOCATION RATIOS:						
G-ALL	1	System Contract Demand						
G-ALL	4	Jurisdictional 4-Factor Ratio						
G-ALL	6	Actual Therms Purchased						
G-ALL	12	Net Gas Plant (before DFIT) - AMA						

AVISTA UTILITIES

RESULTS OF OPERATIONS
GAS-NORTH DEPRECIATION EXPENSE
 For Month Ended December 31, 2015
 Average of Monthly Averages Basis

Report ID:
G-DEPX-1A

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	Direct	Allocated	Direct	Allocated

Electric Production										
Steam (ED-AN)										
Hydro (ED-AN)										
Other (ED-AN)										
Total Electric Production										
Electric Transmission										
ED-AN										
Total Electric Transmission										
Electric Distribution										
ED-AN										
ED-ID										
ED-WA										
Total Electric Distribution										
Gas Underground Storage										
1 GD-AN										
GD-OR										
Total Gas Underground Storage										
Gas Distribution										
6 GD-AN										
GD-ID										
GD-WA										
GD-OR										
Total Gas Distribution										
General Plant										
ED-AN										
ED-ID										
ED-WA										
7,4 CD-AA										
9,4 CD-AN										
9 CD-ID										
9 CD-WA										
8,4 GD-AA										
4 GD-AN										
GD-ID										
GD-WA										
GD-OR										
Total General Plant										
Total Depreciation Expense										

RESULTS OF OPERATIONS

AVISTA UTILITIES

Report ID:
G-ADEP-1A
GAS-NORTH ACCUMULATED DEPRECIATION
 For Month Ended December 31, 2015
 Average of Monthly Averages Basis

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH ***** Direct Allocated Total	***** WASHINGTON ***** Direct Allocated Total	***** IDAHO ***** Direct Allocated Total
Electric Production							
Steam (ED-AN)							
Hydro (ED-AN)							
Other (ED-AN)							
Total Electric Production							
Electric Transmission							
ED-AN							
Total Electric Transmission							
Electric Distribution							
ED-AN							
ED-ID							
ED-WA							
Total Electric Distribution							
Gas Underground Storage							
1 GD-AN							
GD-OR							
Total Gas Underground Sto							
Gas Distribution							
6 GD-AN							
GD-ID							
GD-WA							
GD-OR							
Total Gas Distribution							
General Plant							
ED-AN							
ED-ID							
ED-WA							
7,4 CD-AA							
9,4 CD-AN							
9 CD-ID							
9 CD-WA							
8,4 GD-AA							
4 GD-AN							
GD-ID							
GD-WA							
GD-OR							
Total General Plant							
Total Accumulated Deprecia							

Allocation Ratios:

Service -

Electric

Gas-North

Gas-South

Jurisdiction -

Washington

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED DEPRECIATION
 For Month Ended December 31, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
G-ADEP-1A

7 Elec/Gas North/Oregon 4-Factor
 8 Gas North/Oregon 4-Factor
 9 Elec/Gas North 4-Factor

1 System Contract Demand
 4 Jurisdictional 4-Factor Ratio
 6 Actual Therms Purchased



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

AVISTA UTILITIES

Report ID:
G-AAAMT-1A

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	Direct	Allocated	Direct	Allocated
Production/Transmission										
Franchises (302000)										
Misc Intangible PIt (303000)										
Total Production/Transmission										
Distribution										
Franchises (302000)										
Misc Intangible PIt (303000)										
Total Distribution										
General Plant - 303000										
7,4										
9,4										
Total General Plant - 303000										
Miscellaneous IT Intangible Plant - 3031XX										
7,4										
9,4										
9										
8,4										
4										
Total Miscellaneous IT Intangible Plant - 3031										
Gas Underground Storage										
1										
Total Gas Underground Storage										
General Plant - 390200, 396200										
7,4										
9										
9										
4										
Total General Plant - 390200, 396200										
Total Accumulated Amortization										

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

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

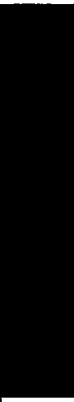
7 Elec/Gas North/Oregon 4-Factor
 8 Gas North/Oregon 4-Factor
 9 Elec/Gas North 4-Factor

AVISTA UTILITIES

Report ID:
 G-AAAMT-1A



1 System Contract Demand
 4 Jurisdictional 4-Factor Ratio



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

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-GPL-1A

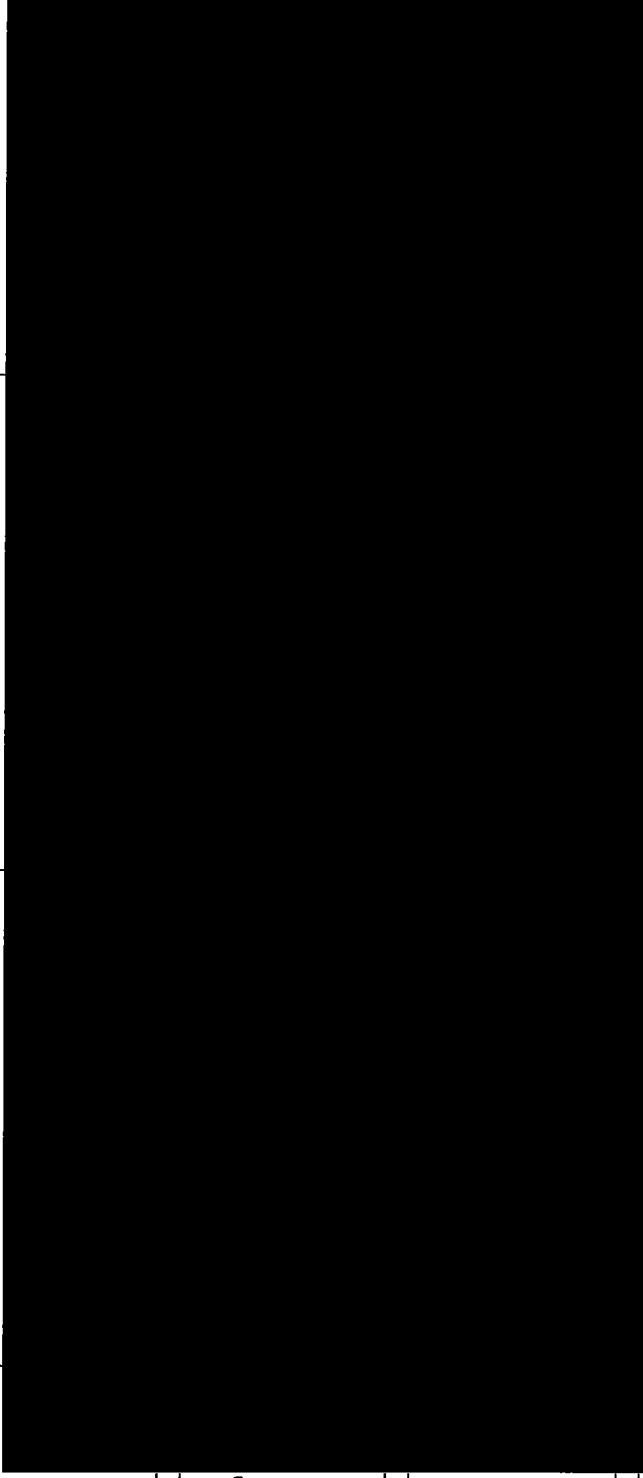
Ref/Basis	Account	Description	ELECTRIC			GAS NORTH			OREGON GAS			
			Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-OR	Allocated	Total	
389XXX		Land & Land Rights										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		TOTAL ACCOUNT										
390XXX		Structures & Improvements										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		TOTAL ACCOUNT										
391XXX		Office Furniture & Equipment										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		TOTAL ACCOUNT										
392XXX		Transportation Equipment										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		TOTAL ACCOUNT										

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

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-GPL-1A

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total
	393000	Stores Equipment									
99		ED-WA / ID / AN									
99		GD-WA / ID / AN									
99		GD-OR / AS									
8		GD-AA									
7		CD-AA									
9		CD-WA / ID / AN									
		<u>TOTAL ACCOUNT</u>									
	394000	Tools, Shop, & Garage Equipm									
99		ED-WA / ID / AN									
99		GD-WA / ID / AN									
99		GD-OR / AS									
8		GD-AA									
7		CD-AA									
9		CD-WA / ID / AN									
		<u>TOTAL ACCOUNT</u>									
	395000	Laboratory Equipment									
99		ED-WA / ID / AN									
99		GD-WA / ID / AN									
99		GD-OR / AS									
8		GD-AA									
7		CD-AA									
9		CD-WA / ID / AN									
		<u>TOTAL ACCOUNT</u>									



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

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-GPL-1A

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****
 Direct-WA Direct-ID Allocated Total Direct-WA Direct-ID Allocated Total Direct-OR Allocated Total

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
396XXX		Power Operated Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
397XXX		Communication Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
398000		Miscellaneous Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
		TOTAL GENERAL PLANT												

ALLOCATION RATIOS:
 G-ALL 7 Elec/Gas North/Oregon 4-Factor 100.000%
 G-ALL 8 Gas North/Oregon 4-Factor 100.000%
 G-ALL 9 Elec/Gas North 4-Factor 100.000%
 G-ALL 99 Not Allocated 0.000%



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

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-IPL-1A

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
303000		Intangible Plant												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
303100		Misc Intangible Plant-M												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
303110		Misc Intangible Plant-P												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
8		CD-WA / ID / AN												
		TOTAL ACCOUNT												
		TOTAL												

ALLOCATION RATIOS:

G-ALL 7	Elec/Gas North/Oregon 4-Factor	100.000%
G-ALL 8	Gas North/Oregon 4-Factor	100.000%
G-ALL 9	Elec/Gas North 4-Factor	100.000%
G-ALL 99	Not Allocated	0.000%

RESULTS OF OPERATIONS
COMMON ACCUMULATED DEFERRED FIT
 For Month Ended December 31, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES
 Gas-North Copy

Report ID:
 C-DTX-1A

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA				
8	282900 GD-AA				
9	282900 CD-WA / ID / AN				
7	283750 CD-AA				
	Total				

ALLOCATION RATIOS:

- G-ALL 7 Elec/Gas North/Oregon 4-Factor
- G-ALL 8 Gas North/Oregon 4-Factor
- G-ALL 9 Elec/Gas North 4-Factor
- G-ALL 99 Not Allocated

AVISTA UTILITIES

Report ID:
C-WKC-1A

Gas-North Copy

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

Ref/Basis Account Description	***** SYSTEM *****				Total
	Washington	Idaho	Oregon	Oregon	
1 151120 FUEL STOCK COAL-COLSTRIP					
1 151210 FUEL STOCK HOG FUEL-KFGS					
7/4 154100 PLANT MATERIALS & OPER SUPPLIES					
1 154300 PLANT MATERIALS & OPER SUP-CS2					
1 154400 PLANT MATERIALS & OPER SUP-COLSTRIP					
7/4 154500 SUPPLY CHAIN RECEIVING INVENTORY					
7/4 154550 SUPPLY CHAIN AVERAGE COST VARIANCE					
7/4 154560 SUPPLY CHAIN INVOICE PRICE VARIANCE					
99 163998 COMMON WORKING CAPITAL					
99 163999 INVESTOR-SUPPLIED WORKING CAPITAL					
TOTAL					

***** ELECTRIC *****
 Washington Idaho

***** GAS NORTH *****
 Washington Idaho

***** GAS SOUTH *****
 Oregon

ALLOCATION RATIOS:

1	Production/Transmission Ratio
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios
99	Not Allocated

Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas