

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	5,606,168	3,452,619	2,153,549
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>5,606,168</u>	<u>3,452,619</u>	<u>2,153,549</u>
G-APL	Gas Net Adjusted Rate Base	<u>417,418,690</u>	<u>284,909,283</u>	<u>132,509,407</u>
	RATE OF RETURN	<u>1.343%</u>	<u>1.212%</u>	<u>1.625%</u>

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 December 31, 2015

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	12-01-2015 thru 12-31-2015	235,378 100.000%	155,972 66.264%	79,406 33.736%
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2015 thru 12-31-2015	1,438,609 100.000%	1,024,319 71.202%	414,290 28.798%
	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% 100.000%	289.996% 72.499%	110.004% 27.501%
6	Input	Actual Therms Purchased Percent	12-01-2015 thru 12-31-2015	39,620,656 100.000%	27,191,657 68.630%	12,428,999 31.370%

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

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		71,329,474	60,416,061	7,188,338	3,725,075
	Direct O & M Accts 901 - 935		41,851,885	32,202,921	6,220,526	3,428,438
	Direct O & M Accts 901 - 905 Utility 9 Only		5,113,972	3,569,949	1,544,023	XXXXXX
	Adjustments		0			
	Total		118,295,331	96,188,931	14,952,887	7,153,513
	Percentage		100.000%	81.313%	12.640%	6.047%
	Direct Labor Accts 500 - 894		66,370,574	49,821,911	12,117,710	4,430,953
	Direct Labor Accts 901 - 935		5,437,133	3,522,548	278,804	1,635,781
	Direct Labor Accts 901 - 905 Utility 9 Only		9,861,227	6,556,215	3,305,012	XXXXXX
	Total		81,668,934	59,900,674	15,701,526	6,066,734
	Percentage		100.000%	73.346%	19.226%	7.428%
	Number of Customers at		699,916	370,194	231,528	98,194
	Percentage		100.000%	52.892%	33.079%	14.029%
	Net Direct Plant		2,799,108,133	2,201,148,885	393,544,662	204,414,586
	Percentage		100.000%	78.637%	14.060%	7.303%
	Total Percentages		400.000%	286.188%	79.005%	34.807%
	Average (CD AA)		100.000%	71.547%	19.751%	8.702%

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

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		10,308,779	0	6,790,084	3,518,695
	Direct O & M Accts 901 - 935		9,216,208	0	5,941,535	3,274,673
	Direct O & M Accts 901 - 905 Utility 9 Only		1,544,023	0	1,544,023	XXXXXX
	Total		21,069,010	0	14,275,642	6,793,368
	Percentage		100.000%	0.000%	67.757%	32.243%
	Direct Labor Accts 580 - 894		12,684,814	0	9,288,418	3,396,396
	Direct Labor Accts 901 - 935		1,603,381	0	233,486	1,369,895
	Direct Labor Accts 901 - 905 Utility 9 Only		3,305,012	0	3,305,012	XXXXXX
	Total		17,593,207	0	12,826,916	4,766,291
	Percentage		100.000%	0.000%	72.908%	27.092%
	Number of Customers at		329,722	0	231,528	98,194
	Percentage		100.000%	0.000%	70.219%	29.781%
	Net Direct Plant		588,468,040	0	385,114,173	203,353,867
	Percentage		100.000%	0.000%	65.444%	34.556%
	Total Percentages		400.000%	0.000%	276.328%	123.672%
	Average (GD AA)		100.000%	0.000%	69.082%	30.918%

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

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AVISTA UTILITIES

Input		01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		67,621,722	60,416,061	7,205,661	0
	Direct O & M Accts 901 - 935		38,441,898	32,202,921	6,238,977	0
	Adjustments		0	0	0	0
	Total		106,063,620	92,618,982	13,444,638	0
	Percentage		100.000%	87.324%	12.676%	0.000%
	Direct Labor Accts 580 - 894		61,766,029	49,821,911	11,944,118	0
	Direct Labor Accts 901 - 935		3,969,931	3,522,548	447,383	0
	Total		65,735,960	53,344,459	12,391,501	0
	Percentage		100.000%	81.150%	18.850%	0.000%
	Number of Customers at		601,722	370,194	231,528	0
	Percentage		100.000%	61.522%	38.478%	0.000%
	Net Direct Plant		2,563,811,758	2,178,697,585	385,114,173	0
	Percentage		100.000%	84.979%	15.021%	0.000%
	Total Percentages		400.000%	314.975%	85.025%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.744%	21.256%	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	System 222,800,448 100.000%	Washington 152,719,401 68.545%	Idaho 70,081,047 31.455%	
11	Book Depreciation Percent	12-01-2015 thru 12-31-2015	1,637,451 100.000%	1,117,381 68.239%	520,070 31.761%	
12	Net Gas Plant (before DFIT) - AMA Percent	11-01-2015 thru 12-31-2015	481,852,823 100.000%	325,480,339 67.548%	156,372,484 32.452%	
13	G-PLT Net Gas General Plant - AMA Percent	11-01-2015 thru 12-31-2015	53,591,761 100.000%	39,069,185 72.901%	14,522,576 27.099%	
14	Net Allocated Schedule M's - AMA Percent	12-01-2015 thru 12-31-2015	-27,289,825 100.000%	-18,539,797 67.937%	-8,750,028 32.063%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS

Report ID:
G-ALL-1A

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Month Ended December 31, 2015

Average of Monthly Averages Basis

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

16	Input	JP Factor	01-01-2015 thru 12-31-2015	0.000%	0.000%	0.000%
		Percent				

**** 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)

		Washington	Idaho
G-PLT	Underground Storage	26,120,856	10,846,107
Input	Distribution	0	0
Input	General	0	0
	TOTAL	26,120,856	10,846,107

RESULTS OF OPERATIONS		Report ID: G-OPS-1A
GAS OPERATING STATEMENT		
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
REVENUES										
SALES OF GAS:										
99	480000 Residential	19,784,261	0	19,784,261	13,752,292	0	13,752,292	6,031,969	0	6,031,969
99	4812XX Commercial - Firm & Interruptible	9,552,443	0	9,552,443	6,893,954	0	6,893,954	2,658,489	0	2,658,489
99	4813XX Industrial-Firm	336,162	0	336,162	212,393	0	212,393	123,769	0	123,769
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	38,633	0	38,633	33,896	0	33,896	4,737	0	4,737
99	499XXX Unbilled Revenue	1,186,105	0	1,186,105	785,051	0	785,051	401,054	0	401,054
TOTAL SALES TO ULTIMATE CUSTOMERS		30,897,604	0	30,897,604	21,677,586	0	21,677,586	9,220,018	0	9,220,018
OTHER OPERATING REVENUES:										
99	483XXX Sales for Resale	9,695,608	0	9,695,608	6,654,095	0	6,654,095	3,041,513	0	3,041,513
4	488000 Miscellaneous Service Revenues	758	0	758	434	0	434	324	0	324
99	4893XX Transportation Revenues	447,810	0	447,810	402,995	0	402,995	44,815	0	44,815
99	493000 Rent from Gas Property	204	0	204	204	0	204	0	0	0
4	495XXX Other Gas Revenues	360,905	14,358	375,263	243,268	10,409	253,677	117,637	3,949	121,586
99	496100 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
TOTAL OTHER OPERATING REVENUES		10,505,285	14,358	10,519,643	7,300,996	10,409	7,311,405	3,204,289	3,949	3,208,238
TOTAL GAS REVENUES		41,402,889	14,358	41,417,247	28,978,582	10,409	28,988,991	12,424,307	3,949	12,428,256
PRODUCTION EXPENSES:										
G-804	804/805 City Gate Purchases	19,489,518	0	19,489,518	13,480,216	0	13,480,216	6,009,302	0	6,009,302
99	808XXX Net Natural Gas Storage Transactions	3,516,830	0	3,516,830	2,413,601	0	2,413,601	1,103,229	0	1,103,229
99	811000 Gas Used for Products Extraction	(24,262)	0	(24,262)	(16,651)	0	(16,651)	(7,611)	0	(7,611)
10	813000 Other Gas Expenses	0	89,891	89,891	0	61,616	61,616	0	28,275	28,275
99	813010 Gas Technology Institute (GTI) Expenses	16,403	0	16,403	11,633	0	11,633	4,770	0	4,770
TOTAL PRODUCTION EXPENSES		22,998,489	89,891	23,088,380	15,888,799	61,616	15,950,415	7,109,690	28,275	7,137,965
UNDERGROUND STORAGE EXPENSES:										
1	814000 Supervision & Engineering	0	426	426	0	301	301	0	125	125
1	824000 Other Expenses	0	88,807	88,807	0	62,751	62,751	0	26,056	26,056
1	837000 Other Equipment	0	59,310	59,310	0	41,908	41,908	0	17,402	17,402
TOTAL UNDERGROUND STORAGE OPER EXP		0	148,543	148,543	0	104,960	104,960	0	43,583	43,583
G-DEPX	Depreciation Expense-Underground Storage	0	55,065	55,065	0	38,909	38,909	0	16,156	16,156
G-AMTX	Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX	Taxes Other Than FIT	0	25,177	25,177	0	17,790	17,790	0	7,387	7,387
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA		0	80,261	80,261	0	56,712	56,712	0	23,549	23,549
TOTAL UNDERGROUND STORAGE EXPENSES		0	228,804	228,804	0	161,672	161,672	0	67,132	67,132

RESULTS OF OPERATIONS	Report ID: G-OPS-1A
GAS OPERATING STATEMENT	
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	
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	31,253	71,927	103,180	28,823	51,213	80,036	2,430	20,714	23,144
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	174,368	59,791	234,159	136,910	42,572	179,482	37,458	17,219	54,677
3	875000	Measuring & Reg Sta Exp-General	27,438	0	27,438	13,729	0	13,729	13,709	0	13,709
3	876000	Measuring & Reg Sta Exp-Industrial	3,475	0	3,475	3,184	0	3,184	291	0	291
3	877000	Measuring & Reg Sta Exp-City Gate	12,830	0	12,830	3,665	0	3,665	9,165	0	9,165
3	878000	Meter & House Regulator Expenses	52,947	6,782	59,729	3,764	4,829	8,593	49,183	1,953	51,136
3	879000	Customer Installation Expenses	245,068	11,249	256,317	147,454	8,010	155,464	97,614	3,239	100,853
3	880000	Other Expenses	134,717	55,022	189,739	106,672	39,177	145,849	28,045	15,845	43,890
3	881000	Rents	0	2,237	2,237	0	1,593	1,593	0	644	644
MAINTENANCE											
3	885000	Supervision & Engineering	8,741	0	8,741	4,802	0	4,802	3,939	0	3,939
3	887000	Mains	101,100	0	101,100	60,293	0	60,293	40,807	0	40,807
3	889000	Measuring & Reg Sta Exp-General	14,435	0	14,435	15,807	0	15,807	(1,372)	0	(1,372)
3	890000	Measuring & Reg Sta Exp-Industrial	18,705	0	18,705	16,352	0	16,352	2,353	0	2,353
3	891000	Measuring & Reg Sta Exp-City Gate	10,949	0	10,949	5,766	0	5,766	5,183	0	5,183
3	892000	Services	274,467	996	275,463	194,756	709	195,465	79,711	287	79,998
3	893000	Meters & House Regulators	328,102	66,774	394,876	282,342	47,544	329,886	45,760	19,230	64,990
3	894000	Other Equipment	14	9,519	9,533	0	6,778	6,778	14	2,741	2,755
		TOTAL DISTRIBUTION OPERATING EXP	1,438,609	284,297	1,722,906	1,024,319	202,425	1,226,744	414,290	81,872	496,162
G-DEPX		Depreciation Expense-Distribution	1,178,840	5,384	1,184,224	787,348	3,695	791,043	391,492	1,689	393,181
G-OTX		Taxes Other Than FIT	1,939,618	0	1,939,618	1,842,999	0	1,842,999	96,619	0	96,619
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	3,118,458	5,384	3,123,842	2,630,347	3,695	2,634,042	488,111	1,689	489,800
		TOTAL DISTRIBUTION EXPENSES	4,557,067	289,681	4,846,748	3,654,666	206,120	3,860,786	902,401	83,561	985,962

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	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	20,244	20,244	0	13,414	13,414	0	6,830	6,830
2	902000	Meter Reading Expenses	149,121	4,754	153,875	131,184	3,150	134,334	17,937	1,604	19,541
G-903	903XXX	Customer Records & Collection Expenses	36,138	480,532	516,670	22,855	318,420	341,275	13,283	162,112	175,395
2	904000	Uncollectible Accounts	0	158,503	158,503	0	105,030	105,030	0	53,473	53,473
2	905000	Misc Customer Accounts	0	20,240	20,240	0	13,412	13,412	0	6,828	6,828
		TOTAL CUSTOMER ACCOUNTS EXPENSES	185,259	684,273	869,532	154,039	453,426	607,465	31,220	230,847	262,067
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,013,999	74,374	1,088,373	1,009,363	49,283	1,058,646	4,636	25,091	29,727
2	909000	Advertising	0	84,990	84,990	0	56,318	56,318	0	28,672	28,672
2	910000	Misc Customer Service & Info Exp	0	10,280	10,280	0	6,812	6,812	0	3,468	3,468
		TOTAL CUSTOMER SERVICE & INFO EXP	1,013,999	169,644	1,183,643	1,009,363	112,413	1,121,776	4,636	57,231	61,867
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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For Month Ended December 31, 2015		
Average of Monthly Averages Basis		
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AVISTA UTILITIES

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

			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	6,172	1,436,654	1,442,826	4,274	1,041,560	1,045,834	1,898	395,094	396,992
4	921000	Office Supplies & Expenses	(410)	112,527	112,117	(410)	81,581	81,171	0	30,946	30,946
4	922000	Admin. Expenses Transferred - Credit	0	(1,464)	(1,464)	0	(1,061)	(1,061)	0	(403)	(403)
4	923000	Outside Services Employed	5,660	227,940	233,600	5,660	165,254	170,914	0	62,686	62,686
4	924000	Property Insurance Premium	0	25,127	25,127	0	18,217	18,217	0	6,910	6,910
4	925XXX	Injuries and Damages	0	78,969	78,969	0	57,252	57,252	0	21,717	21,717
4	926XXX	Employee Pensions and Benefits	0	43,029	43,029	0	31,196	31,196	0	11,833	11,833
4	928000	Regulatory Commission Expenses	63,092	26,515	89,607	44,054	19,223	63,277	19,038	7,292	26,330
4	930000	Miscellaneous General Expenses	5,199	133,548	138,747	4,584	96,821	101,405	615	36,727	37,342
4	931000	Rents	1,567	25,195	26,762	1,567	18,266	19,833	0	6,929	6,929
4	935000	Maintenance of General Plant	33,242	214,195	247,437	24,513	155,289	179,802	8,729	58,906	67,635
TOTAL ADMIN & GEN OPERATING EXP			114,522	2,322,235	2,436,757	84,242	1,683,598	1,767,840	30,280	638,637	668,917
G-DEPX		Depreciation Expense-General Plant	30,770	367,392	398,162	21,074	266,356	287,430	9,696	101,036	110,732
G-AMTX		Amortization Expense - General Plant - 303000	3,317	10,027	13,344	2,072	7,270	9,342	1,245	2,757	4,002
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3	330	299,091	299,421	0	216,838	216,838	330	82,253	82,583
G-AMTX		Amortization Expense-General Plant - 390200, 391	0	439	439	0	318	318	0	121	121
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(176,730)	0	(176,730)	0	0	0	(176,730)	0	(176,730)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	(64,094)	0	(64,094)	0	0	0	(64,094)	0	(64,094)
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(206,407)	676,949	470,542	23,146	490,782	513,928	(229,553)	186,167	(43,386)
TOTAL ADMIN & GENERAL EXPENSES			(91,885)	2,999,184	2,907,299	107,388	2,174,380	2,281,768	(199,273)	824,804	625,531
TOTAL EXPENSES BEFORE FIT			28,662,929	4,461,477	33,124,406	20,814,255	3,169,627	23,983,882	7,848,674	1,291,850	9,140,524
NET OPERATING INCOME (LOSS) BEFORE FIT					8,292,841			5,005,109			3,287,732
G-FIT		FEDERAL INCOME TAX			(6,116,924)			(4,362,169)			(1,754,755)
G-FIT		DEFERRED FEDERAL INCOME TAX			8,806,102			5,916,316			2,889,786
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(2,505)			(1,657)			(848)
GAS NET OPERATING INCOME (LOSS)					5,606,168			3,452,619			2,153,549

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	100.000%		70.660%		29.340%
G-ALL 2	Number of Customers	100.000%		66.264%		33.736%
G-ALL 3	Direct Distribution Operating Expense	100.000%		71.202%		28.798%
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 December 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU	4,465	14,358	18,823	4,465	10,409	14,874	0	3,949	3,949
4	495028	DEFERRED EXCHANGE RESERVATION	375,000	0	375,000	257,363	0	257,363	117,637	0	117,637
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	(372,509)	0	(372,509)	(372,509)	0	(372,509)	0	0	0
4	495328	RESIDENTIAL DECOUPLING DEFERRE	86,107	0	86,107	86,107	0	86,107	0	0	0
4	495329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	267,842	0	267,842	267,842	0	267,842	0	0	0
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	360,905	14,358	375,263	243,268	10,409	253,677	117,637	3,949	121,586

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 December 31, 2015	
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	13,042,320	0	13,042,320	8,950,985	0	8,950,985	4,091,335	0	4,091,335
1	804001	Pipeline Demand Costs	2,165,729	0	2,165,729	1,530,304	0	1,530,304	635,425	0	635,425
1	804002	Transport Variable Charges	132,003	0	132,003	93,273	0	93,273	38,730	0	38,730
6	804010	Gas Costs - Fixed Hedge	(60)	0	(60)	(41)	0	(41)	(19)	0	(19)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	35,713	0	35,713	24,510	0	24,510	11,203	0	11,203
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	1,641,483	0	1,641,483	1,126,550	0	1,126,550	514,933	0	514,933
6	804700	Gas Costs - Offsystem Bookout	327,081	0	327,081	224,476	0	224,476	102,605	0	102,605
6	804711	Gas Costs - Offsystem Bookout Offset	(327,081)	0	(327,081)	(224,476)	0	(224,476)	(102,605)	0	(102,605)
6	804730	Gas Costs - Intracompany LDC Gas	357,584	0	357,584	245,410	0	245,410	112,174	0	112,174
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(918,695)	0	(918,695)	(576,511)	0	(576,511)	(342,184)	0	(342,184)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	3,033,441	0	3,033,441	2,085,736	0	2,085,736	947,705	0	947,705
		TOTAL PURCHASED GAS COSTS	19,489,518	0	19,489,518	13,480,216	0	13,480,216	6,009,302	0	6,009,302

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	6	Actual Therms Purchased	100.000%	68.630%	31.370%
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 December 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	36,138	480,532	516,670	22,855	318,420	341,275	13,283	162,112	175,395
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			36,138	480,532	516,670	22,855	318,420	341,275	13,283	162,112	175,395

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.264%	33.736%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.548%	32.452%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended December 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	18,863	74,374	93,237	14,227	49,283	63,510	4,636	25,091	29,727
99	908600	Public Purpose Tariff Rider Expense Offset	940,813	0	940,813	940,813	0	940,813	0	0	0
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	54,323	0	54,323	54,323	0	54,323	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,013,999	74,374	1,088,373	1,009,363	49,283	1,058,646	4,636	25,091	29,727

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.264%	33.736%
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 December 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.95%	51.95%
2	Cost of Debt		5.249%	5.218%
	Total Cost of Debt		2.727%	2.711%
	Total Weighted Cost		2.727%	2.711%
G-APL	Net Rate Base	417,418,690	284,909,283	132,509,407
	Interest Deduction for FIT Calculation	11,361,806	7,769,476	3,592,330
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	41,417,247	28,988,991	12,428,256
G-OPS	Operating & Maintenance Expense	29,449,761	20,779,200	8,670,561
G-OPS	Book Deprec/Amort and Reg Amortizations	1,709,850	1,343,893	365,957
G-OTX	Taxes Other than FIT	1,964,795	1,860,789	104,006
	Net Operating Income Before FIT	8,292,841	5,005,109	3,287,732
G-INT	Less: Interest Expense	946,817	647,456	299,361
G-SCM	Schedule M Adjustments	(24,822,949)	(16,820,993)	(8,001,956)
	Taxable Net Operating Income	(17,476,925)	(12,463,340)	(5,013,585)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(6,116,924)	(4,362,169)	(1,754,755)
G-DTE	Deferred FIT	8,806,102	5,916,316	2,889,786
99	411400 Amortized Investment Tax Credit	(2,505)	(1,657)	(848)
	Total FIT/Deferred FIT & ITC	2,686,673	1,552,490	1,134,183
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,213,257	737,416	1,950,673	810,494	533,398	1,343,892	402,763	204,018	606,781
12	997001	Contributions In Aid of Construction	0	119,829	119,829	0	80,942	80,942	0	38,887	38,887
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	60,419	60,419	0	43,803	43,803	0	16,616	16,616
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	2,114,746	0	2,114,746	1,509,225	0	1,509,225	605,521	0	605,521
4	997015	Airplane Lease Payments	0	14,347	14,347	0	10,401	10,401	0	3,946	3,946
12	997016	Redemption Expense Amortization	0	24,458	24,458	0	16,521	16,521	0	7,937	7,937
4	997020	FAS87 Current Pension Accrual	0	259,256	259,256	0	187,958	187,958	0	71,298	71,298
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(432,619)	0	(432,619)	(432,619)	0	(432,619)	0	0	0
12	997032	Interest Rate Swaps	0	6,737	6,737	0	4,551	4,551	0	2,186	2,186
4	997033	DSM Tariff Rider	(242,006)	0	(242,006)	(222,619)	0	(222,619)	(19,387)	0	(19,387)
12	997048	AFUDC	0	40,124	40,124	0	27,103	27,103	0	13,021	13,021
11	997049	Tax Depreciation	0	(19,883,499)	(19,883,499)	0	(13,568,301)	(13,568,301)	0	(6,315,198)	(6,315,198)
1	997055	Deferred Gas Exchange	0	(374,990)	(374,990)	0	(264,968)	(264,968)	0	(110,022)	(110,022)
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	47,079	0	47,079	54,323	0	54,323	(7,244)	0	(7,244)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(1,340,779)	(1,340,779)	0	(914,934)	(914,934)	0	(425,845)	(425,845)
4	997081	Deferred Compensation	0	21,869	21,869	0	15,855	15,855	0	6,014	6,014
4	997082	Meal Disallowances	0	31,197	31,197	0	22,618	22,618	0	8,579	8,579
4	997083	Paid Time Off	0	(50,532)	(50,532)	0	(36,635)	(36,635)	0	(13,897)	(13,897)
2	997084	Customer Uncollectibles	0	(24,337)	(24,337)	0	(16,127)	(16,127)	0	(8,210)	(8,210)
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(6,931,341)	(6,931,341)	0	(4,681,982)	(4,681,982)	0	(2,249,359)	(2,249,359)
12	997102	Amort Idaho Earnings Test (254229)	(169,486)	0	(169,486)	0	0	0	(169,486)	0	(169,486)
99	997103	Def Project Compass	(64,094)	0	(64,094)	0	0	0	(64,094)	0	(64,094)
		TOTAL SCHEDULE M ADJUSTMENTS	2,700,457	(27,289,826)	(24,822,949)	1,718,804	(18,539,797)	(16,820,993)	748,073	(8,750,029)	(8,001,956)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.660%	29.340%
G-ALL	2	Number of Customers	100.000%	66.264%	33.736%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.630%	31.370%
G-ALL	11	Book Depreciation	100.000%	68.239%	31.761%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.548%	32.452%
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 December 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	9,371,230	6,366,533	3,004,697
99	410100	Deferred Federal Income Tax Exp	(567,200)	(443,806)	(123,394)
		SUBTOTAL	8,804,030	5,922,727	2,881,303
14	411100	Deferred Federal Income Tax Expense - Allocated	18,550	12,602	5,948
99	411100	Deferred Federal Income Tax Exp	(16,478)	(19,013)	2,535
		SUBTOTAL	2,072	(6,411)	8,483
		Total Deferred Federal Income Tax Expense	8,806,102	5,916,316	2,889,786

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.937%	32.063%
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 December 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	25,177	25,177	0	17,790	17,790	0	7,387	7,387
		TOTAL UNDERGROUND STORAGE TAX	0	25,177	25,177	0	17,790	17,790	0	7,387	7,387
		DISTRIBUTION									
99	408110	State Excise Tax	815,370	0	815,370	815,370	0	815,370	0	0	0
99	408120	Municipal Occupation & License Tax	911,527	0	911,527	755,661	0	755,661	155,866	0	155,866
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	217,592	0	217,592	271,968	0	271,968	(54,376)	0	(54,376)
99	409100	State Income Tax	(4,871)	0	(4,871)	0	0	0	(4,871)	0	(4,871)
		TOTAL DISTRIBUTION TAX	1,939,618	0	1,939,618	1,842,999	0	1,842,999	96,619	0	96,619
		TOTAL TAXES OTHER THAN FIT	1,939,618	25,177	1,964,795	1,842,999	17,790	1,860,789	96,619	7,387	104,006

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
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RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-1A
For Month Ended December 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,815,218	3,617,417	1,022,594	1,316,015	2,338,609	779,605	499,203	1,278,808
4	3031XX	Misc Intangible IT Plant (3031XX)	20,339	31,894,575	31,914,914	0	23,123,248	23,123,248	20,339	8,771,327	8,791,666
TOTAL INTANGIBLE PLANT			1,822,538	33,709,793	35,532,331	1,022,594	24,439,263	25,461,857	799,944	9,270,530	10,070,474
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	1,818,000	1,818,000	0	1,284,599	1,284,599	0	533,401	533,401
1	352XXX	Wells	0	18,758,176	18,758,176	0	13,254,527	13,254,527	0	5,503,649	5,503,649
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	11,941,514	11,941,514	0	8,437,874	8,437,874	0	3,503,640	3,503,640
1	355000	Measuring & Regulating Equipment	0	612,269	612,269	0	432,629	432,629	0	179,640	179,640
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	1,922,008	1,922,008	0	1,358,091	1,358,091	0	563,917	563,917
TOTAL UNDERGROUND STORAGE PLANT			0	36,966,963	36,966,963	0	26,120,856	26,120,856	0	10,846,107	10,846,107
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	914,213	0	914,213	550,001	0	550,001	364,212	0	364,212
6	376000	Mains	280,426,196	2,512,521	282,938,717	182,806,369	1,724,343	184,530,712	97,619,827	788,178	98,408,005
6	378000	Measuring & Reg Station Equip-General	5,518,545	127,100	5,645,645	3,330,291	87,229	3,417,520	2,188,254	39,871	2,228,125
6	379000	Measuring & Reg Station Equip-City Gate	6,486,738	0	6,486,738	2,141,130	0	2,141,130	4,345,608	0	4,345,608
6	380000	Services	193,849,903	0	193,849,903	131,824,811	0	131,824,811	62,025,092	0	62,025,092
6	381000	Meters	73,942,479	0	73,942,479	50,814,968	0	50,814,968	23,127,511	0	23,127,511
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	3,389,316	0	3,389,316	2,619,630	0	2,619,630	769,686	0	769,686
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			564,802,383	2,639,621	567,442,004	374,274,388	1,811,572	376,085,960	190,527,995	828,049	191,356,044
GENERAL PLANT											
4	389XXX	Land & Land Rights	731,043	1,869,997	2,601,040	638,107	1,355,729	1,993,836	92,936	514,268	607,204
4	390XXX	Structures & Improvements	4,995,937	19,152,105	24,148,042	3,742,212	13,885,085	17,627,297	1,253,725	5,267,020	6,520,745
4	391XXX	Office Furniture & Equipment	26,285	13,573,087	13,599,372	8,197	9,840,352	9,848,549	18,088	3,732,735	3,750,823
4	392XXX	Transportation Equipment	9,894,479	1,991,491	11,885,970	7,338,749	1,443,811	8,782,560	2,555,730	547,680	3,103,410
4	393000	Stores Equipment	149,442	688,372	837,814	113,625	499,063	612,688	35,817	189,309	225,126
4	394000	Tools, Shop & Garage Equipment	2,545,727	4,406,152	6,951,879	1,972,453	3,194,416	5,166,869	573,274	1,211,736	1,785,010
4	395000	Laboratory Equipment	30,501	381,805	412,306	23,004	276,805	299,809	7,497	105,000	112,497
4	396XXX	Power Operated Equipment	3,963,295	1,110,766	5,074,061	3,003,491	805,294	3,808,785	959,804	305,472	1,265,276
4	397XXX	Communications Equipment	2,270,302	8,915,021	11,185,323	853,261	6,463,301	7,316,562	1,417,041	2,451,720	3,868,761
4	398000	Miscellaneous Equipment	1,060	87,221	88,281	1,060	63,234	64,294	0	23,987	23,987
TOTAL GENERAL PLANT			24,608,071	52,176,017	76,784,088	17,694,159	37,827,090	55,521,249	6,913,912	14,348,927	21,262,839

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
		TOTAL PLANT IN SERVICE	591,232,992	125,492,394	716,725,386	392,991,141	90,198,781	483,189,922	198,241,851	35,293,613	233,535,464
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,067,195)	(14,067,195)	0	(9,939,880)	(9,939,880)	0	(4,127,315)	(4,127,315)
G-ADEP		Distribution Plant	(187,416,138)	(1,570,456)	(188,986,594)	(123,997,207)	(1,077,804)	(125,075,011)	(63,418,931)	(492,652)	(63,911,583)
G-ADEP		General Plant	(8,239,925)	(14,899,852)	(23,139,777)	(5,611,421)	(10,802,244)	(16,413,665)	(2,628,504)	(4,097,608)	(6,726,112)
		TOTAL ACCUMULATED DEPRECIATION	(195,656,063)	(30,537,503)	(226,193,566)	(129,608,628)	(21,819,928)	(151,428,556)	(66,047,435)	(8,717,575)	(74,765,010)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(196,413)	(270,424)	(466,837)	(140,530)	(196,054)	(336,584)	(55,883)	(74,370)	(130,253)
G-AAMT		Misc IT Intangible Plant - 3031XX	(7,138)	(7,912,395)	(7,919,533)	0	(5,736,407)	(5,736,407)	(7,138)	(2,175,988)	(2,183,126)
G-AAMT		Underground Storage	0	(240,078)	(240,078)	0	(169,639)	(169,639)	0	(70,439)	(70,439)
G-AAMT		General Plant - 390200, 396200	(4,598)	(47,952)	(52,550)	(3,634)	(34,765)	(38,399)	(964)	(13,187)	(14,151)
		TOTAL ACCUMULATED AMORTIZATION	(208,149)	(8,470,849)	(8,678,998)	(144,164)	(6,136,865)	(6,281,029)	(63,985)	(2,333,984)	(2,397,969)
		TOTAL ACCUMULATED DEPR/AMORT	(195,864,212)	(39,008,352)	(234,872,564)	(129,752,792)	(27,956,793)	(157,709,585)	(66,111,420)	(11,051,559)	(77,162,979)
		NET GAS UTILITY PLANT before DFIT	395,368,780	86,484,042	481,852,822	263,238,349	62,241,988	325,480,337	132,130,431	24,242,054	156,372,485
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(82,087,755)	(82,087,755)	0	(55,448,637)	(55,448,637)	0	(26,639,118)	(26,639,118)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(14,191,912)	(14,191,912)	0	(10,282,439)	(10,282,439)	0	(3,909,473)	(3,909,473)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	(107,919)	(107,919)	0	(78,240)	(78,240)	0	(29,679)	(29,679)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(913,276)	(913,276)	0	(616,900)	(616,900)	0	(296,376)	(296,376)
		TOTAL ACCUMULATED DFIT	0	(97,300,862)	(97,300,862)	0	(66,426,216)	(66,426,216)	0	(30,874,646)	(30,874,646)
		NET GAS UTILITY PLANT	395,368,780	(10,816,820)	384,551,960	263,238,349	(4,184,228)	259,054,121	132,130,431	(6,632,592)	125,497,839

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%	68.630%	31.370%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.548%	32.452%

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

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	395,368,780	(10,816,820)	384,551,960	263,238,349	(4,184,228)	259,054,121	132,130,431	(6,632,592)	125,497,839
	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	12,977,465	12,977,465	0	9,169,877	9,169,877	0	3,807,588	3,807,588
4	252000 Customer Advances	(81,232)	(22)	(81,254)	(11,804)	(16)	(11,820)	(69,428)	(6)	(69,434)
99	235199 Customer Deposits	(432,529)	0	(432,529)	(432,529)	0	(432,529)	0	0	0
C-WKC	Working Capital	13,080,064	1,591,920	14,671,984	13,080,064	0	13,080,064	0	1,591,920	1,591,920
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	12,566,303	20,300,427	32,866,730	12,635,731	13,219,431	25,855,162	(69,428)	7,080,996	7,011,568
	NET RATE BASE	407,935,083	9,483,607	417,418,690	275,874,080	9,035,203	284,909,283	132,061,003	448,404	132,509,407

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 December 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	652,539	652,539											
Hydro (ED-AN)	751,187	751,187											
Other (ED-AN)	783,279	783,279											
Total Electric Production	2,187,005	2,187,005											
Electric Transmission													
ED-AN	945,709	945,709											
Total Electric Transmission	945,709	945,709											
Electric Distribution													
ED-AN	3,425	3,425											
ED-ID	1,311,128	1,311,128											
ED-WA	2,215,162	2,215,162											
Total Electric Distribution	3,529,715	3,529,715											
Gas Underground Storage													
1 GD-AN	55,065		55,065			55,065	55,065		38,909	38,909		16,156	16,156
GD-OR	10,269			10,269									
Total Gas Underground Storage	65,334		55,065	10,269		55,065	55,065		38,909	38,909		16,156	16,156
Gas Distribution													
6 GD-AN	5,384		5,384			5,384	5,384		3,695	3,695		1,689	1,689
GD-ID	391,492		391,492		391,492	391,492	391,492				391,492		391,492
GD-WA	787,348		787,348		787,348	787,348	787,348	787,348		787,348			
GD-OR	517,876			517,876									
Total Gas Distribution	1,702,100		1,184,224	517,876	1,178,840	5,384	1,184,224	787,348	3,695	791,043	391,492	1,689	393,181
General Plant													
ED-AN	236,026	236,026											
ED-ID	16,426	16,426											
ED-WA	95,522	95,522											
7,4 CD-AA	1,705,672	1,220,357	336,887	148,428		336,887	336,887		244,240	244,240		92,647	92,647
9,4 CD-AN	56,745	44,683	12,062			12,062	12,062		8,745	8,745		3,317	3,317
9 CD-ID	27,617	21,747	5,870		5,870	5,870	5,870				5,870		5,870
9 CD-WA	15,154	11,933	3,221		3,221	3,221	3,221	3,221		3,221			
8,4 GD-AA	22,101		15,268	6,833		15,268	15,268		11,069	11,069		4,199	4,199
4 GD-AN	3,175		3,175			3,175	3,175		2,302	2,302		873	873
GD-ID	3,826		3,826		3,826	3,826	3,826				3,826		3,826
GD-WA	17,853		17,853		17,853	17,853	17,853	17,853		17,853			
GD-OR	17,000			17,000									
Total General Plant	2,217,117	1,646,694	398,162	172,261	30,770	367,392	398,162	21,074	266,356	287,430	9,696	101,036	110,732
Total Depreciation Expense	10,646,980	8,309,123	1,637,451	700,406	1,209,610	427,841	1,637,451	808,422	308,960	1,117,382	401,188	118,881	520,069

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1 System Contract Demand	70.660%	29.340%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4 Jurisdictional 4-Factor Ratio	72.499%	27.501%
9 Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	6 Actual Therms Purchased	68.630%	31.370%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended December 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** 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	20,025	20,025											
Total Production/Transmission	96,559	96,559											
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	49,898	35,701	9,855	4,342		9,855	9,855		7,145	7,145		2,710	2,710
9,4 CD-AN	810	638	172			172	172		125	125		47	47
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	1,099			1,099									
Total General Plant - 303000	55,124	36,339	13,344	5,441	3,317	10,027	13,344	2,072	7,270	9,342	1,245	2,757	4,002
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	1,414,559	1,012,074	279,390	123,095		279,390	279,390		202,555	202,555		76,835	76,835
9,4 CD-AN	764	601	163			163	163		118	118		45	45
9,4 CD-ID	1,551	1,221	330		330		330				330		330
ED-AN	45,419	45,419											
ED-ID	396	396											
ED-WA	83,413	83,413											
8,4 GD-AA	28,283		19,538	8,745		19,538	19,538		14,165	14,165		5,373	5,373
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX	1,574,385	1,143,124	299,421	131,840	330	299,091	299,421		216,838	216,838	330	82,253	82,583
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	2,221	1,589	439	193		439	439		318	318		121	121
4 ED-AN	1,886	1,886											
GD-OR	0			0									
Total General Plant- 390200, 396200	4,107	3,475	439	193		439	439		318	318		121	121
Total Amortization Expense	1,732,444	1,281,747	313,223	137,474	3,647	309,576	313,223	2,072	224,439	226,511	1,575	85,137	86,712

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1 System Contract Demand	70.660%	29.340%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4 Jurisdictional 4-Factor Rat	72.499%	27.501%
9 Elec/Gas North 4-Factor	78.744%	21.256%	0.000%			

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	(291,058,984)	(291,058,984)											
Hydro (ED-AN)	(138,839,976)	(138,839,976)											
Other (ED-AN)	(102,592,116)	(102,592,116)											
Total Electric Production	(532,491,076)	(532,491,076)											
Electric Transmission													
ED-AN	(201,556,241)	(201,556,241)											
Total Electric Transmission	(201,556,241)	(201,556,241)											
Electric Distribution													
ED-AN	(31,768)	(31,768)											
ED-ID	(176,730,369)	(176,730,369)											
ED-WA	(283,189,647)	(283,189,647)											
Total Electric Distribution	(459,951,784)	(459,951,784)											
Gas Underground Storage													
1 GD-AN	(14,067,195)		(14,067,195)		(14,067,195)	(14,067,195)		(9,939,880)	(9,939,880)		(4,127,315)	(4,127,315)	
GD-OR	(742,499)			(742,499)									
Total Gas Underground Storage	(14,809,694)		(14,067,195)	(742,499)		(14,067,195)	(14,067,195)		(9,939,880)	(9,939,880)		(4,127,315)	(4,127,315)
Gas Distribution													
6 GD-AN	(1,570,456)		(1,570,456)			(1,570,456)	(1,570,456)	(1,077,804)	(1,077,804)		(492,652)	(492,652)	
GD-ID	(63,418,931)		(63,418,931)		(63,418,931)	(63,418,931)				(63,418,931)		(63,418,931)	
GD-WA	(123,997,207)		(123,997,207)		(123,997,207)	(123,997,207)	(123,997,207)		(123,997,207)				
GD-OR	(97,164,828)			(97,164,828)									
Total Gas Distribution	(286,151,422)		(188,986,594)	(97,164,828)	(187,416,138)	(1,570,456)	(188,986,594)	(123,997,207)	(1,077,804)	(125,075,011)	(63,418,931)	(492,652)	(63,911,583)
General Plant													
ED-AN	(41,663,715)	(41,663,715)											
ED-ID	(7,942,344)	(7,942,344)											
ED-WA	(18,109,297)	(18,109,297)											
7,4 CD-AA	(45,583,516)	(32,613,638)	(9,003,200)	(3,966,678)		(9,003,200)	(9,003,200)	(6,527,230)	(6,527,230)		(2,475,970)	(2,475,970)	
9,4 CD-AN	(11,898,941)	(9,369,702)	(2,529,239)			(2,529,239)	(2,529,239)	(1,833,673)	(1,833,673)		(695,566)	(695,566)	
9 CD-ID	(5,473,710)	(4,310,218)	(1,163,492)		(1,163,492)	(1,163,492)				(1,163,492)		(1,163,492)	
9 CD-WA	(2,823,852)	(2,223,614)	(600,238)		(600,238)	(600,238)	(600,238)		(600,238)				
8,4 GD-AA	(1,914,352)		(1,322,473)	(591,879)		(1,322,473)	(1,322,473)	(958,780)	(958,780)		(363,693)	(363,693)	
4 GD-AN	(2,044,940)		(2,044,940)			(2,044,940)	(2,044,940)	(1,482,561)	(1,482,561)		(562,379)	(562,379)	
GD-ID	(1,465,012)		(1,465,012)		(1,465,012)	(1,465,012)				(1,465,012)		(1,465,012)	
GD-WA	(5,011,183)		(5,011,183)		(5,011,183)	(5,011,183)	(5,011,183)		(5,011,183)				
GD-OR	(4,330,898)			(4,330,898)									
Total General Plant	(148,261,760)	(116,232,528)	(23,139,777)	(8,889,455)	(8,239,925)	(14,899,852)	(23,139,777)	(5,611,421)	(10,802,244)	(16,413,665)	(2,628,504)	(4,097,608)	(6,726,112)
Total Accumulated Depreciation	(1,643,221,977)	(1,310,231,629)	(226,193,566)	(106,796,782)	(195,656,063)	(30,537,503)	(226,193,566)	(129,608,628)	(21,819,928)	(151,428,556)	(66,047,435)	(8,717,575)	(74,765,010)

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		71.547%	19.751%	8.702%	1 System Contract Demand	70.660%	29.340%
8 Gas North/Oregon 4-Factor		0.000%	69.082%	30.918%	4 Jurisdictional 4-Factor Ratio	72.499%	27.501%
9 Elec/Gas North 4-Factor		78.744%	21.256%	0.000%	6 Actual Therms Purchased	68.630%	31.370%

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

Report ID:
G-AAMT-1A

AVISTA UTILITIES

Ref/Basis	System	Total	Assigned or	Assigned or	Assigned or	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
			Allocated	Allocated	Allocated	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission														
Franchises (302000)	ED-AN	(9,184,687)	(9,184,687)											
Misc Intangible Plt (303000)	ED-AN	(1,122,919)	(1,122,919)											
Total Production/Transmission		(10,307,606)	(10,307,606)											
Distribution														
Franchises (302000)	ED-WA	(144,229)	(144,229)											
Misc Intangible Plt (303000)	ED-WA	(30,757)	(30,757)											
Total Distribution		(174,986)	(174,986)											
General Plant - 303000														
7,4	CD-AA	(1,286,402)	(920,382)	(254,077)	(111,943)		(254,077)	(254,077)		(184,203)	(184,203)		(69,874)	(69,874)
9,4	CD-AN	(76,905)	(60,558)	(16,347)			(16,347)	(16,347)		(11,851)	(11,851)		(4,496)	(4,496)
	GD-ID	(55,883)		(55,883)		(55,883)	(55,883)	(55,883)				(55,883)		(55,883)
	GD-WA	(140,530)		(140,530)		(140,530)	(140,530)	(140,530)	(140,530)					
	GD-OR	(72,426)			(72,426)									
Total General Plant - 303000		(1,632,146)	(980,940)	(466,837)	(184,369)	(196,413)	(270,424)	(466,837)	(140,530)	(196,054)	(336,584)	(55,883)	(74,370)	(130,253)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(35,164,917)	(25,159,443)	(6,945,423)	(3,060,051)		(6,945,423)	(6,945,423)		(5,035,362)	(5,035,362)		(1,910,061)	(1,910,061)
9,4	CD-AN	(25,044)	(19,721)	(5,323)			(5,323)	(5,323)		(3,859)	(3,859)		(1,464)	(1,464)
9	CD-ID	(33,583)	(26,445)	(7,138)		(7,138)	(7,138)	(7,138)				(7,138)		(7,138)
	ED-AN	(727,989)	(727,989)											
	ED-ID	(17,788)	(17,788)											
	ED-WA	(2,636,381)	(2,636,381)											
8,4	GD-AA	(1,383,698)		(955,886)	(427,812)		(955,886)	(955,886)		(693,008)	(693,008)		(262,878)	(262,878)
4	GD-AN	(5,763)		(5,763)			(5,763)	(5,763)		(4,178)	(4,178)		(1,585)	(1,585)
	GD-OR	(616)			(616)									
Total Miscellaneous IT Intangible Plant - 3031		(39,995,779)	(28,587,767)	(7,919,533)	(3,488,479)	(7,138)	(7,912,395)	(7,919,533)		(5,736,407)	(5,736,407)	(7,138)	(2,175,988)	(2,183,126)
Gas Underground Storage														
1	GD-AN	(240,078)		(240,078)			(240,078)	(240,078)		(169,639)	(169,639)		(70,439)	(70,439)
Total Gas Underground Storage		(240,078)		(240,078)			(240,078)	(240,078)		(169,639)	(169,639)		(70,439)	(70,439)
General Plant - 390200, 396200														
7,4	CD-AA	(242,786)	(173,707)	(47,952)	(21,127)		(47,952)	(47,952)		(34,765)	(34,765)		(13,187)	(13,187)
9	CD-ID	(4,537)	(3,573)	(964)		(964)	(964)	(964)				(964)		(964)
9	CD-WA	(8,332)	(6,561)	(1,771)		(1,771)	(1,771)	(1,771)	(1,771)					
4	ED-AN	(68,061)	(68,061)											
	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		(436,257)	(362,580)	(52,550)	(21,127)	(4,598)	(47,952)	(52,550)	(3,634)	(34,765)	(38,399)	(964)	(13,187)	(14,151)
Total Accumulated Amortization		(52,786,852)	(40,413,879)	(8,678,998)	(3,693,975)	(208,149)	(8,470,849)	(8,678,998)	(144,164)	(6,136,865)	(6,281,029)	(63,985)	(2,333,984)	(2,397,969)

Allocation Ratios:														
Service -			Electric	Gas-North	Gas-South	Jurisdiction -			Washington	Idaho				
7	Elec/Gas North/Oregon 4-Factor		71.547%	19.751%	8.702%	1	System Contract Demand		70.660%			29.340%		
8	Gas North/Oregon 4-Factor		0.000%	69.082%	30.918%	4	Jurisdictional 4-Factor Ratio		72.499%			27.501%		
9	Elec/Gas North 4-Factor		78.744%	21.256%	0.000%									

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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	
	393000	Stores Equipment													
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	3,545,085	108,741	132,686	2,550,115	2,791,542	29,353	35,817	688,373	753,543	0	0	0	0
		TOTAL ACCOUNT	4,087,089	119,480	147,431	2,925,137	3,192,048	113,624	35,817	688,373	837,814	57,227	0	0	57,227
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	3,563,265	951,303	283,133	2,328,829	3,563,265	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,699,993	0	0	0	0	1,967,168	366,620	366,205	2,699,993	0	0	0	0
99		GD-OR / AS	975,465	0	0	0	0	0	0	0	0	975,465	0	0	975,465
8		GD-AA	2,574,416	0	0	0	0	0	0	1,778,458	1,778,458	0	795,958	795,958	
7		CD-AA	11,191,012	0	0	8,006,833	8,006,833	0	0	2,210,337	2,210,337	0	973,842	973,842	
9		CD-WA / ID / AN	1,237,729	19,581	765,561	189,495	974,637	5,286	206,654	51,152	263,092	0	0	0	0
		TOTAL ACCOUNT	22,241,880	970,884	1,048,694	10,525,157	12,544,735	1,972,454	573,274	4,406,152	6,951,880	975,465	1,769,800	1,769,800	2,745,265
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	632,344	220,597	39,190	372,557	632,344	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	161,765	0	0	0	0	22,242	7,254	132,269	161,765	0	0	0	0
99		GD-OR / AS	80,841	0	0	0	0	0	0	0	0	80,841	0	0	80,841
8		GD-AA	242,613	0	0	0	0	0	0	167,602	167,602	0	75,011	75,011	
7		CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	30,950	30,950	
9		CD-WA / ID / AN	59,714	2,824	902	43,296	47,022	762	243	11,687	12,692	0	0	0	0
		TOTAL ACCOUNT	1,532,940	223,421	40,092	670,319	933,832	23,004	7,497	381,805	412,306	80,841	105,961	105,961	186,802

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended December 31, 2015 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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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	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	33,435,573	15,590,726	9,820,746	8,024,101	33,435,573	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,640,512	0	0	0	0	2,934,604	875,414	830,494	4,640,512	0	0	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	378,111	378,111	0	0	104,380	104,380	0	45,988	45,988	
9		CD-WA / ID / AN	1,548,590	255,196	312,625	651,600	1,219,421	68,887	84,390	175,892	329,169	0	0	0	
		TOTAL ACCOUNT	40,196,988	15,845,922	10,133,371	9,053,812	35,033,105	3,003,491	959,804	1,110,766	5,074,061	43,834	45,988	89,822	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	60,947,490	11,885,628	5,020,630	44,041,232	60,947,490	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,253,271	0	0	0	0	698,877	554,394	0	1,253,271	0	0	0	
99		GD-OR / AS	1,227,685	0	0	0	0	0	0	0	0	1,227,685	0	1,227,685	
8		GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	306,995	
7		CD-AA	33,434,500	0	0	23,921,382	23,921,382	0	0	6,603,648	6,603,648	0	2,909,470	2,909,470	
9		CD-WA / ID / AN	12,431,622	571,924	3,195,721	6,021,511	9,789,156	154,384	862,647	1,625,435	2,642,466	0	0	0	
		TOTAL ACCOUNT	110,287,500	12,457,552	8,216,351	73,984,125	94,658,028	853,261	1,417,041	8,915,020	11,185,322	1,227,685	3,216,465	4,444,150	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	436,228	0	0	312,108	312,108	0	0	86,159	86,159	0	37,961	37,961	
9		CD-WA / ID / AN	9,978	3,926	0	3,931	7,857	1,060	0	1,061	2,121	0	0	0	
		TOTAL ACCOUNT	529,471	3,926	2,299	394,638	400,863	1,060	0	87,220	88,280	2,367	37,961	40,328	
		TOTAL GENERAL PLANT	444,088,284	58,125,264	34,052,366	245,253,653	337,431,283	17,694,159	6,913,912	52,176,016	76,784,087	10,347,697	19,525,217	29,872,914	

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.547%	19.751%	8.702%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.082%	30.918%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.744%	21.256%	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 December 31, 2015	
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	10,454,271	153,179	0	10,301,092	10,454,271	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	707,758	0	0	0	0	0	0	0	0	707,758	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,981,671	0	0	6,426,116	6,426,116	0	0	1,773,970	1,773,970	0	781,585	
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	0	
		TOTAL ACCOUNT	22,139,957	153,179	0	16,880,017	17,033,196	1,022,594	779,605	1,815,219	3,617,418	707,758	781,585	1,489,343
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,827,756	5,087,647	23,524	2,716,585	7,827,756	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	2,143,635	0	0	0	0	0	0	1,480,866	1,480,866	0	662,769	
7		CD-AA	148,276,320	0	0	106,087,259	106,087,259	0	0	29,286,056	29,286,056	0	12,903,005	
9		CD-WA / ID / AN	142,866	0	75,345	37,153	112,498	0	20,339	10,029	30,368	0	0	
		TOTAL ACCOUNT	158,390,577	5,087,647	98,869	108,840,997	114,027,513	0	20,339	30,776,951	30,797,290	0	13,565,774	13,565,774
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	5,763	0	0	0	0	0	0	5,763	5,763	0	0	
99		GD-OR / AS	616	0	0	0	0	0	0	0	0	616	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	5,629,396	0	0	4,027,664	4,027,664	0	0	1,111,862	1,111,862	0	489,870	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,635,775	0	0	4,027,664	4,027,664	0	0	1,117,625	1,117,625	616	489,870	490,486
		TOTAL	186,166,309	5,240,826	98,869	129,748,678	135,088,373	1,022,594	799,944	33,709,795	35,532,333	708,374	14,837,229	15,545,603

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended December 31, 2015 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	(71,183,802)	(50,929,875)	(14,059,513)	(6,194,414)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(622,875)	(490,477)	(132,398)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(72,353,071)</u>	<u>(51,811,281)</u>	<u>(14,299,829)</u>	<u>(6,241,961)</u>

ALLOCATION RATIOS:

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

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

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

ALLOCATION RATIOS:

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