

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	22,452,782	14,819,528	7,633,254
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	22,452,782	14,819,528	7,633,254
G-APL	Gas Net Adjusted Rate Base	396,002,000	269,078,818	126,923,182
	RATE OF RETURN	5.670%	5.508%	6.014%

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
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 2015
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

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 - AMA Percent	01-01-2015 thru 12-31-2015	233,636 100.000%	154,906 66.302%	78,730 33.698%
3	G-OPS	Direct Distribution Operating Expense Percent	01-01-2015 thru 12-31-2015	13,620,002 100.000%	9,622,276 70.648%	3,997,726 29.352%
	Input	Jurisdictional 4-Factor Ratio	01-01-2015 thru 12-31-2015			
		Direct O & M Accounts 798 - 894		5,739,125	4,064,950	1,674,175
		Direct O & M Accounts 901 - 935		7,045,594	6,673,065	372,529
		Total		12,784,719	10,738,015	2,046,704
		Percentage		100.000%	83.991%	16.009%
		Direct Labor				
		Amount: Accounts 798 - 894		7,974,843	5,623,508	2,351,335
		Amount: Accounts 901 - 935		2,684,546	2,179,593	504,953
		Total		10,659,389	7,803,101	2,856,288
		Percentage		100.000%	73.204%	26.796%
		Total Number of Customers		235,378	155,972	79,406
		Percentage		100.000%	66.264%	33.736%
		Total Direct Plant		396,169,656	263,596,691	132,572,965
		Percentage		100.000%	66.536%	33.464%
4		Total Four Factor Allocators Percent		400.000%	289.996%	110.004%
				100.000%	72.499%	27.501%
6	Input	Actual Therms Purchased Percent	01-01-2015 thru 12-31-2015	228,221,088 100.000%	156,243,645 68.462%	71,977,443 31.538%

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

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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%

7

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended December 31, 2015

Average of Monthly Averages Basis

Report ID:
G-ALL-12A

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%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended December 31, 2015

Average of Monthly Averages Basis

Report ID:
G-ALL-12A

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	01-01-2015 thru 12-31-2015	18,291,498 100.000%	12,409,024 67.840%	5,882,474 32.160%	
12	Net Gas Plant (before DFIT) - AMA Percent	12-01-2014 thru 12-31-2015	460,458,461 100.000%	309,577,877 67.233%	150,880,584 32.767%	
13	G-PLT Net Gas General Plant - AMA Percent	12-01-2014 thru 12-31-2015	50,555,937 100.000%	37,011,031 73.208%	13,544,906 26.792%	
14	Net Allocated Schedule M's - AMA Percent	01-01-2015 thru 12-31-2015	-42,795,562 100.000%	-28,509,112 66.617%	-14,286,450 33.383%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS

Report ID:
G-ALL-12A

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Twelve Months 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	25,720,338	10,679,801
Input	Distribution	0	0
Input	General	0	0
	TOTAL	25,720,338	10,679,801

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months 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	139,845,052	0	139,845,052	98,613,917	0	98,613,917	41,231,135	0	41,231,135
99	4812XX	70,669,221	0	70,669,221	50,387,262	0	50,387,262	20,281,959	0	20,281,959
99	4813XX	3,352,195	0	3,352,195	1,980,198	0	1,980,198	1,371,997	0	1,371,997
99	481400	0	0	0	0	0	0	0	0	0
99	484000	267,952	0	267,952	232,617	0	232,617	35,335	0	35,335
99	499XXX	(4,624,197)	0	(4,624,197)	(3,172,435)	0	(3,172,435)	(1,451,762)	0	(1,451,762)
TOTAL SALES TO ULTIMATE CUSTOMERS		209,510,223	0	209,510,223	148,041,559	0	148,041,559	61,468,664	0	61,468,664
OTHER OPERATING REVENUES:										
99	483XXX	133,356,919	0	133,356,919	89,432,389	0	89,432,389	43,924,530	0	43,924,530
4	488000	12,502	0	12,502	6,610	0	6,610	5,892	0	5,892
99	4893XX	4,600,031	0	4,600,031	4,160,109	0	4,160,109	439,922	0	439,922
99	493000	2,445	0	2,445	2,445	0	2,445	0	0	0
4	495XXX	10,556,746	211,737	10,768,483	9,087,083	153,507	9,240,590	1,469,663	58,230	1,527,893
99	496100	0	0	0	0	0	0	0	0	0
TOTAL OTHER OPERATING REVENUES		148,528,643	211,737	148,740,380	102,688,636	153,507	102,842,143	45,840,007	58,230	45,898,237
TOTAL GAS REVENUES		358,038,866	211,737	358,250,603	250,730,195	153,507	250,883,702	107,308,671	58,230	107,366,901
PRODUCTION EXPENSES:										
G-804	804/805	219,933,395	0	219,933,395	149,313,631	0	149,313,631	70,619,764	0	70,619,764
99	808XXX	14,409,617	0	14,409,617	10,548,217	0	10,548,217	3,861,400	0	3,861,400
99	811000	(311,148)	0	(311,148)	(210,718)	0	(210,718)	(100,430)	0	(100,430)
10	813000	0	1,116,593	1,116,593	0	765,369	765,369	0	351,224	351,224
99	813010	93,965	0	93,965	66,183	0	66,183	27,782	0	27,782
TOTAL PRODUCTION EXPENSES		234,125,829	1,116,593	235,242,422	159,717,313	765,369	160,482,682	74,408,516	351,224	74,759,740
UNDERGROUND STORAGE EXPENSES:										
1	814000	0	13,588	13,588	0	9,601	9,601	0	3,987	3,987
1	824000	0	612,321	612,321	0	432,666	432,666	0	179,655	179,655
1	837000	0	586,279	586,279	0	414,265	414,265	0	172,014	172,014
TOTAL UNDERGROUND STORAGE OPER EXP		0	1,212,188	1,212,188	0	856,532	856,532	0	355,656	355,656
G-DEPX		0	621,734	621,734	0	439,317	439,317	0	182,417	182,417
G-AMTX		0	228	228	0	161	161	0	67	67
G-OTX		0	315,900	315,900	0	223,215	223,215	0	92,685	92,685
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA		0	937,862	937,862	0	662,693	662,693	0	275,169	275,169
TOTAL UNDERGROUND STORAGE EXPENSES		0	2,150,050	2,150,050	0	1,519,225	1,519,225	0	630,825	630,825

RESULTS OF OPERATIONS		Report ID: G-OPS-12A
GAS OPERATING STATEMENT		
For Twelve Months 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	456,229	1,166,712	1,622,941	391,071	824,259	1,215,330	65,158	342,453	407,611
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,309,728	799,462	4,109,190	2,614,460	564,804	3,179,264	695,268	234,658	929,926
3	875000	Measuring & Reg Sta Exp-General	115,792	0	115,792	76,111	0	76,111	39,681	0	39,681
3	876000	Measuring & Reg Sta Exp-Industrial	6,178	0	6,178	4,973	0	4,973	1,205	0	1,205
3	877000	Measuring & Reg Sta Exp-City Gate	126,414	0	126,414	54,160	0	54,160	72,254	0	72,254
3	878000	Meter & House Regulator Expenses	948,292	73,639	1,021,931	802,315	52,024	854,339	145,977	21,615	167,592
3	879000	Customer Installation Expenses	1,979,993	133,471	2,113,464	1,174,146	94,295	1,268,441	805,847	39,176	845,023
3	880000	Other Expenses	1,316,860	669,102	1,985,962	957,805	472,707	1,430,512	359,055	196,395	555,450
3	881000	Rents	5,136	35,826	40,962	5,136	25,310	30,446	0	10,516	10,516
MAINTENANCE											
3	885000	Supervision & Engineering	104,216	0	104,216	48,599	0	48,599	55,617	0	55,617
3	887000	Mains	1,270,552	214	1,270,766	904,743	151	904,894	365,809	63	365,872
3	889000	Measuring & Reg Sta Exp-General	266,906	12,152	279,058	207,546	8,585	216,131	59,360	3,567	62,927
3	890000	Measuring & Reg Sta Exp-Industrial	227,722	127	227,849	133,909	90	133,999	93,813	37	93,850
3	891000	Measuring & Reg Sta Exp-City Gate	106,365	0	106,365	42,464	0	42,464	63,901	0	63,901
3	892000	Services	1,849,879	2,636	1,852,515	1,182,327	1,862	1,184,189	667,552	774	668,326
3	893000	Meters & House Regulators	1,528,938	731,933	2,260,871	1,021,952	517,096	1,539,048	506,986	214,837	721,823
3	894000	Other Equipment	802	185,223	186,025	559	130,856	131,415	243	54,367	54,610
TOTAL DISTRIBUTION OPERATING EXP			13,620,002	3,810,497	17,430,499	9,622,276	2,692,039	12,314,315	3,997,726	1,118,458	5,116,184
G-DEPX		Depreciation Expense-Distribution	13,618,478	64,599	13,683,077	9,049,726	44,226	9,093,952	4,568,752	20,373	4,589,125
G-OTX		Taxes Other Than FIT	16,768,396	0	16,768,396	14,157,215	0	14,157,215	2,611,181	0	2,611,181
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			30,386,874	64,599	30,451,473	23,206,941	44,226	23,251,167	7,179,933	20,373	7,200,306
TOTAL DISTRIBUTION EXPENSES			44,006,876	3,875,096	47,881,972	32,829,217	2,736,265	35,565,482	11,177,659	1,138,831	12,316,490

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	222,797	222,797	0	147,719	147,719	0	75,078	75,078
2	902000	Meter Reading Expenses	1,812,119	114,885	1,927,004	1,624,427	76,171	1,700,598	187,692	38,714	226,406
G-903	903XXX	Customer Records & Collection Expenses	657,008	4,761,063	5,418,071	440,329	3,156,680	3,597,009	216,679	1,604,383	1,821,062
2	904000	Uncollectible Accounts	0	1,902,041	1,902,041	0	1,261,091	1,261,091	0	640,950	640,950
2	905000	Misc Customer Accounts	0	164,886	164,886	0	109,323	109,323	0	55,563	55,563
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,469,127	7,165,672	9,634,799	2,064,756	4,750,984	6,815,740	404,371	2,414,688	2,819,059
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,842,343	204,844	6,047,187	5,773,832	135,816	5,909,648	68,511	69,028	137,539
2	909000	Advertising	0	539,942	539,942	0	357,992	357,992	0	181,950	181,950
2	910000	Misc Customer Service & Info Exp	0	66,990	66,990	0	44,416	44,416	0	22,574	22,574
		TOTAL CUSTOMER SERVICE & INFO EXP	5,842,343	811,776	6,654,119	5,773,832	538,224	6,312,056	68,511	273,552	342,063
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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GAS OPERATING STATEMENT		
For Twelve Months 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
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	101,413	8,400,506	8,501,919	67,010	6,090,283	6,157,293	34,403	2,310,223	2,344,626
4	921000	Office Supplies & Expenses	2,925	1,114,441	1,117,366	2,925	807,959	810,884	0	306,482	306,482
4	922000	Admin. Expenses Transferred - Credit	0	(18,378)	(18,378)	0	(13,324)	(13,324)	0	(5,054)	(5,054)
4	923000	Outside Services Employed	8,952	2,515,573	2,524,525	8,952	1,823,765	1,832,717	0	691,808	691,808
4	924000	Property Insurance Premium	0	324,827	324,827	0	235,496	235,496	0	89,331	89,331
4	925XXX	Injuries and Damages	6,094	939,613	945,707	6,051	681,210	687,261	43	258,403	258,446
4	926XXX	Employee Pensions and Benefits	0	465,473	465,473	0	337,463	337,463	0	128,010	128,010
4	928000	Regulatory Commission Expenses	896,861	209,623	1,106,484	631,106	151,975	783,081	265,755	57,648	323,403
4	930000	Miscellaneous General Expenses	35,892	1,128,128	1,164,020	23,816	817,882	841,698	12,076	310,246	322,322
4	931000	Rents	8,659	256,542	265,201	8,659	185,990	194,649	0	70,552	70,552
4	935000	Maintenance of General Plant	357,873	2,371,747	2,729,620	265,550	1,719,493	1,985,043	92,323	652,254	744,577
TOTAL ADMIN & GEN OPERATING EXP			1,418,669	17,708,095	19,126,764	1,014,069	12,838,192	13,852,261	404,600	4,869,903	5,274,503
G-DEPX		Depreciation Expense-General Plant	370,370	3,616,317	3,986,687	253,962	2,621,793	2,875,755	116,408	994,524	1,110,932
G-AMTX		Amortization Expense - General Plant - 303000	30,281	119,007	149,288	24,862	86,279	111,141	5,419	32,728	38,147
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3	2,768	3,666,016	3,668,784	0	2,657,825	2,657,825	2,768	1,008,191	1,010,959
G-AMTX		Amortization Expense-General Plant - 390200, 391	0	5,371	5,371	0	3,894	3,894	0	1,477	1,477
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(1,029,610)	0	(1,029,610)	0	0	0	(1,029,610)	0	(1,029,610)
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	(672,542)	0	(672,542)	0	0	0	(672,542)	0	(672,542)
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(1,298,733)	7,406,711	6,107,978	278,824	5,369,791	5,648,615	(1,577,557)	2,036,920	459,363
TOTAL ADMIN & GENERAL EXPENSES			119,936	25,114,806	25,234,742	1,292,893	18,207,983	19,500,876	(1,172,957)	6,906,823	5,733,866
TOTAL EXPENSES BEFORE FIT			286,564,111	40,233,993	326,798,104	201,678,011	28,518,050	230,196,061	84,886,100	11,715,943	96,602,043
NET OPERATING INCOME (LOSS) BEFORE FIT					31,452,499			20,687,641			10,764,858
G-FIT		FEDERAL INCOME TAX			(2,389,625)			(1,953,595)			(436,030)
G-FIT		DEFERRED FEDERAL INCOME TAX			11,419,402			7,841,592			3,577,810
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(30,060)			(19,884)			(10,176)
GAS NET OPERATING INCOME (LOSS)					22,452,782			14,819,528			7,633,254

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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 - AMA	100.000%		66.302%		33.698%
G-ALL 3	Direct Distribution Operating Expense	100.000%		70.648%		29.352%
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-495-12A
For Twelve Months 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	52,520	211,737	264,257	52,520	153,507	206,027	0	58,230	58,230
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,001	0	4,500,001	3,030,338	0	3,030,338	1,469,663	0	1,469,663
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	(910,063)	0	(910,063)	(910,063)	0	(910,063)	0	0	0
4	495328	RESIDENTIAL DECOUPLING DEFERRE	5,201,689	0	5,201,689	5,201,689	0	5,201,689	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	1,712,599	0	1,712,599	1,712,599	0	1,712,599	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			10,556,746	211,737	10,768,483	9,087,083	153,507	9,240,590	1,469,663	58,230	1,527,893

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-804-12A
For Twelve Months 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	162,090,386	0	162,090,386	108,813,516	0	108,813,516	53,276,870	0	53,276,870
1	804001	Pipeline Demand Costs	26,921,604	0	26,921,604	19,063,495	0	19,063,495	7,858,109	0	7,858,109
1	804002	Transport Variable Charges	1,376,928	0	1,376,928	974,964	0	974,964	401,964	0	401,964
6	804010	Gas Costs - Fixed Hedge	(2,406)	0	(2,406)	(317)	0	(317)	(2,089)	0	(2,089)
6	804014	GTI Contributions	0	0	0	(442)	0	(442)	442	0	442
6	804017	Transaction Fees	395,912	0	395,912	267,138	0	267,138	128,774	0	128,774
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	8,163,258	0	8,163,258	5,655,987	0	5,655,987	2,507,271	0	2,507,271
6	804700	Gas Costs - Offsystem Bookout	2,541,586	0	2,541,586	1,699,529	0	1,699,529	842,057	0	842,057
6	804711	Gas Costs - Offsystem Bookout Offset	(2,541,586)	0	(2,541,586)	(1,699,529)	0	(1,699,529)	(842,057)	0	(842,057)
6	804730	Gas Costs - Intracompany LDC Gas	11,164,102	0	11,164,102	7,491,845	0	7,491,845	3,672,257	0	3,672,257
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(4,417,394)	0	(4,417,394)	(2,309,562)	0	(2,309,562)	(2,107,832)	0	(2,107,832)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	14,241,005	0	14,241,005	9,357,007	0	9,357,007	4,883,998	0	4,883,998
TOTAL PURCHASED GAS COSTS			219,933,395	0	219,933,395	149,313,631	0	149,313,631	70,619,764	0	70,619,764

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	6	Actual Therms Purchased	100.000%	68.462%	31.538%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12A
For Twelve Months 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	657,008	4,761,063	5,418,071	440,329	3,156,680	3,597,009	216,679	1,604,383	1,821,062
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			657,008	4,761,063	5,418,071	440,329	3,156,680	3,597,009	216,679	1,604,383	1,821,062

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.302%	33.698%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.233%	32.767%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months 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	224,073	204,844	428,917	155,562	135,816	291,378	68,511	69,028	137,539
99	908600	Public Purpose Tariff Rider Expense Offset	5,168,522	0	5,168,522	5,168,522	0	5,168,522	0	0	0
99	908610	Limited Income Tax Refund Program	143,696	0	143,696	143,696	0	143,696	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	306,052	0	306,052	306,052	0	306,052	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			5,842,343	204,844	6,047,187	5,773,832	135,816	5,909,648	68,511	69,028	137,539

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.302%	33.698%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months 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	396,002,000	269,078,818	126,923,182
	Interest Deduction for FIT Calculation	10,778,666	7,337,779	3,440,887
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12A
FEDERAL INCOME TAXES--GAS For Twelve Months 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	358,250,603	250,883,702	107,366,901
G-OPS	Operating & Maintenance Expense	289,300,791	200,633,586	88,667,205
G-OPS	Book Deprec/Amort and Reg Amortizations	20,413,017	15,182,045	5,230,972
G-OTX	Taxes Other than FIT	17,084,296	14,380,430	2,703,866
	Net Operating Income Before FIT	31,452,499	20,687,641	10,764,858
G-INT	Less: Interest Expense	10,778,666	7,337,779	3,440,887
G-SCM	Schedule M Adjustments	(27,501,332)	(18,931,562)	(8,569,770)
	Taxable Net Operating Income	(6,827,499)	(5,581,700)	(1,245,799)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(2,389,625)	(1,953,595)	(436,030)
G-DTE	Deferred FIT	11,419,402	7,841,592	3,577,810
99	411400 Amortized Investment Tax Credit	(30,060)	(19,884)	(10,176)
	Total FIT/Deferred FIT & ITC	8,999,717	5,868,113	3,131,604
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
For Twelve Months Ended December 31, 2015
Average of Monthly Averages Basis

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	14,021,897	8,093,270	22,115,167	9,328,550	5,853,494	15,182,044	4,693,347	2,239,776	6,933,123
12	997001	Contributions In Aid of Construction	0	517,614	517,614	0	348,007	348,007	0	169,607	169,607
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	541,746	541,746	0	392,760	392,760	0	148,986	148,986
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	9,823,610	0	9,823,610	7,047,445	0	7,047,445	2,776,165	0	2,776,165
4	997015	Airplane Lease Payments	0	149,176	149,176	0	108,151	108,151	0	41,025	41,025
12	997016	Redemption Expense Amortization	0	296,632	296,632	0	199,435	199,435	0	97,197	97,197
4	997020	FAS87 Current Pension Accrual	0	1,643,477	1,643,477	0	1,191,504	1,191,504	0	451,973	451,973
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(6,041,374)	0	(6,041,374)	(6,041,374)	0	(6,041,374)	0	0	0
12	997032	Interest Rate Swaps	0	(1,772,451)	(1,772,451)	0	(1,191,672)	(1,191,672)	0	(580,779)	(580,779)
4	997033	DSM Tariff Rider	(1,113,803)	1	(1,113,802)	(1,063,122)	1	(1,063,121)	(50,681)	0	(50,681)
12	997048	AFUDC	0	(113,020)	(113,020)	0	(75,987)	(75,987)	0	(37,033)	(37,033)
11	997049	Tax Depreciation	0	(45,264,051)	(45,264,051)	0	(30,707,132)	(30,707,132)	0	(14,556,919)	(14,556,919)
1	997055	Deferred Gas Exchange	0	10	10	0	7	7	0	3	3
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	200,221	0	200,221	306,052	0	306,052	(105,831)	0	(105,831)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	72,463	72,463	0	49,159	49,159	0	23,304	23,304
4	997081	Deferred Compensation	0	(154,842)	(154,842)	0	(112,259)	(112,259)	0	(42,583)	(42,583)
4	997082	Meal Disallowances	0	138,195	138,195	0	100,190	100,190	0	38,005	38,005
4	997083	Paid Time Off	0	58,510	58,510	0	42,419	42,419	0	16,091	16,091
2	997084	Customer Uncollectibles	0	(70,951)	(70,951)	0	(47,042)	(47,042)	0	(23,909)	(23,909)
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	(4,660,148)	(4,660,148)	0	(2,271,193)	(2,271,193)
12	997102	Amort Idaho Earnings Test (254229)	(923,779)	0	(923,779)	0	0	0	(923,779)	0	(923,779)
99	997103	Def Project Compass	(672,542)	0	(672,542)	0	0	0	(672,542)	0	(672,542)
		TOTAL SCHEDULE M ADJUSTMENTS	16,890,551	(42,795,562)	(27,501,332)	9,577,551	(28,509,113)	(18,931,562)	5,716,679	(14,286,449)	(8,569,770)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.660%	29.340%
G-ALL	2	Number of Customers - AMA	100.000%	66.302%	33.698%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.462%	31.538%
G-ALL	11	Book Depreciation	100.000%	67.840%	32.160%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.233%	32.767%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months 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	11,725,483	7,811,165	3,914,318
99	410100	Deferred Federal Income Tax Exp	(294,553)	98,541	(393,094)
		SUBTOTAL	11,430,930	7,909,706	3,521,224
14	411100	Deferred Federal Income Tax Expense - Allocated	58,549	39,004	19,545
99	411100	Deferred Federal Income Tax Exp	(70,077)	(107,118)	37,041
		SUBTOTAL	(11,528)	(68,114)	56,586
		Total Deferred Federal Income Tax Expense	11,419,402	7,841,592	3,577,810

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	66.617%	33.383%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months 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	315,900	315,900	0	223,215	223,215	0	92,685	92,685
		TOTAL UNDERGROUND STORAGE TAX	0	315,900	315,900	0	223,215	223,215	0	92,685	92,685
		DISTRIBUTION									
99	408110	State Excise Tax	5,793,296	0	5,793,296	5,793,296	0	5,793,296	0	0	0
99	408120	Municipal Occupation & License Tax	6,674,425	0	6,674,425	5,556,559	0	5,556,559	1,117,866	0	1,117,866
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	4,204,169	0	4,204,169	2,807,360	0	2,807,360	1,396,809	0	1,396,809
99	409100	State Income Tax	96,506	0	96,506	0	0	0	96,506	0	96,506
		TOTAL DISTRIBUTION TAX	16,768,396	0	16,768,396	14,157,215	0	14,157,215	2,611,181	0	2,611,181
		TOTAL TAXES OTHER THAN FIT	16,768,396	315,900	17,084,296	14,157,215	223,215	14,380,430	2,611,181	92,685	2,703,866

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-12A
For Twelve Months 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)	1,278,452	1,795,338	3,073,790	1,022,594	1,301,602	2,324,196	255,858	493,736	749,594
4	3031XX	Misc Intangible IT Plant (3031XX)	16,645	29,008,306	29,024,951	0	21,030,732	21,030,732	16,645	7,977,574	7,994,219
TOTAL INTANGIBLE PLANT			1,295,097	30,803,644	32,098,741	1,022,594	22,332,334	23,354,928	272,503	8,471,310	8,743,813
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	1,704,617	1,704,617	0	1,204,482	1,204,482	0	500,135	500,135
1	352XXX	Wells	0	18,644,792	18,644,792	0	13,174,410	13,174,410	0	5,470,382	5,470,382
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	11,828,225	11,828,225	0	8,357,824	8,357,824	0	3,470,401	3,470,401
1	355000	Measuring & Regulating Equipment	0	498,885	498,885	0	352,512	352,512	0	146,373	146,373
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	1,808,624	1,808,624	0	1,277,974	1,277,974	0	530,650	530,650
TOTAL UNDERGROUND STORAGE PLANT			0	36,400,139	36,400,139	0	25,720,338	25,720,338	0	10,679,801	10,679,801
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	179,924	0	179,924	116,789	0	116,789	63,135	0	63,135
6	375000	Structures & Improvements	896,165	0	896,165	542,253	0	542,253	353,912	0	353,912
6	376000	Mains	270,497,207	2,512,521	273,009,728	175,483,584	1,720,122	177,203,706	95,013,623	792,399	95,806,022
6	378000	Measuring & Reg Station Equip-General	5,412,762	127,100	5,539,862	3,265,654	87,015	3,352,669	2,147,108	40,085	2,187,193
6	379000	Measuring & Reg Station Equip-City Gate	6,271,156	0	6,271,156	1,933,238	0	1,933,238	4,337,918	0	4,337,918
6	380000	Services	186,602,117	0	186,602,117	127,047,228	0	127,047,228	59,554,889	0	59,554,889
6	381000	Meters	70,732,546	0	70,732,546	47,776,809	0	47,776,809	22,955,737	0	22,955,737
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	3,320,815	0	3,320,815	2,575,612	0	2,575,612	745,203	0	745,203
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			544,001,287	2,639,621	546,640,908	358,805,092	1,807,137	360,612,229	185,196,195	832,484	186,028,679
GENERAL PLANT											
4	389XXX	Land & Land Rights	681,998	1,269,469	1,951,467	589,062	920,352	1,509,414	92,936	349,117	442,053
4	390XXX	Structures & Improvements	4,965,781	17,819,505	22,785,286	3,738,902	12,918,963	16,657,865	1,226,879	4,900,542	6,127,421
4	391XXX	Office Furniture & Equipment	27,114	12,125,206	12,152,320	8,197	8,790,653	8,798,850	18,917	3,334,553	3,353,470
4	392XXX	Transportation Equipment	9,464,635	1,980,283	11,444,918	7,063,015	1,435,685	8,498,700	2,401,620	544,598	2,946,218
4	393000	Stores Equipment	151,287	610,033	761,320	114,151	442,268	556,419	37,136	167,765	204,901
4	394000	Tools, Shop & Garage Equipment	2,559,475	4,168,993	6,728,468	1,982,075	3,022,478	5,004,553	577,400	1,146,515	1,723,915
4	395000	Laboratory Equipment	39,214	395,643	434,857	29,575	286,837	316,412	9,639	108,806	118,445
4	396XXX	Power Operated Equipment	3,843,949	1,109,517	4,953,466	2,858,524	804,389	3,662,913	985,425	305,128	1,290,553
4	397XXX	Communications Equipment	2,262,124	8,615,425	10,877,549	844,838	6,246,097	7,090,935	1,417,286	2,369,328	3,786,614
4	398000	Miscellaneous Equipment	1,060	85,116	86,176	1,060	61,708	62,768	0	23,408	23,408
TOTAL GENERAL PLANT			23,996,637	48,179,190	72,175,827	17,229,399	34,929,430	52,158,829	6,767,238	13,249,760	20,016,998

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12A
For Twelve Months 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
		TOTAL PLANT IN SERVICE	569,293,021	118,022,594	687,315,615	377,057,085	84,789,239	461,846,324	192,235,936	33,233,355	225,469,291
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,778,484)	(13,778,484)	0	(9,735,877)	(9,735,877)	0	(4,042,607)	(4,042,607)
G-ADEP		Distribution Plant	(181,960,013)	(1,535,620)	(183,495,633)	(120,571,631)	(1,051,316)	(121,622,947)	(61,388,382)	(484,304)	(61,872,686)
G-ADEP		General Plant	(7,815,676)	(13,754,088)	(21,569,764)	(5,139,581)	(9,971,576)	(15,111,157)	(2,676,095)	(3,782,512)	(6,458,607)
		TOTAL ACCUMULATED DEPRECIATION	(189,775,689)	(29,068,192)	(218,843,881)	(125,711,212)	(20,758,769)	(146,469,981)	(64,064,477)	(8,309,423)	(72,373,900)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(182,346)	(215,853)	(398,199)	(129,135)	(156,491)	(285,626)	(53,211)	(59,362)	(112,573)
G-AAMT		Misc IT Intangible Plant - 3031XX	(5,378)	(7,319,597)	(7,324,975)	0	(5,306,634)	(5,306,634)	(5,378)	(2,012,963)	(2,018,341)
G-AAMT		Underground Storage	0	(239,973)	(239,973)	0	(169,565)	(169,565)	0	(70,408)	(70,408)
G-AAMT		General Plant - 390200, 396200	(4,598)	(45,528)	(50,126)	(3,634)	(33,007)	(36,641)	(964)	(12,521)	(13,485)
		TOTAL ACCUMULATED AMORTIZATION	(192,322)	(7,820,951)	(8,013,273)	(132,769)	(5,665,697)	(5,798,466)	(59,553)	(2,155,254)	(2,214,807)
		TOTAL ACCUMULATED DEPR/AMORT	(189,968,011)	(36,889,143)	(226,857,154)	(125,843,981)	(26,424,466)	(152,268,447)	(64,124,030)	(10,464,677)	(74,588,707)
		NET GAS UTILITY PLANT before DFIT	379,325,010	81,133,451	460,458,461	251,213,104	58,364,773	309,577,877	128,111,906	22,768,678	150,880,584
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(81,418,381)	(81,418,381)	0	(54,740,020)	(54,740,020)	0	(26,678,361)	(26,678,361)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(13,250,758)	(13,250,758)	0	(9,599,990)	(9,599,990)	0	(3,650,768)	(3,650,768)
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	(960,494)	(960,494)	0	(645,769)	(645,769)	0	(314,725)	(314,725)
		TOTAL ACCUMULATED DFIT	0	(95,737,552)	(95,737,552)	0	(65,064,019)	(65,064,019)	0	(30,673,533)	(30,673,533)
		NET GAS UTILITY PLANT	379,325,010	(14,604,101)	364,720,909	251,213,104	(6,699,246)	244,513,858	128,111,906	(7,904,855)	120,207,051

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%	68.462%	31.538%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.233%	32.767%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	379,325,010	(14,604,101)	364,720,909	251,213,104	(6,699,246)	244,513,858	128,111,906	(7,904,855)	120,207,051
	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	12,298,146	12,298,146	0	8,689,870	8,689,870	0	3,608,276	3,608,276
4	252000 Customer Advances	(81,232)	(61)	(81,293)	(11,804)	(44)	(11,848)	(69,428)	(17)	(69,445)
99	235199 Customer Deposits	(472,815)	0	(472,815)	(472,815)	0	(472,815)	0	0	0
C-WKC	Working Capital	12,310,183	1,495,806	13,805,989	12,310,183	0	12,310,183	0	1,495,806	1,495,806
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	11,756,136	19,524,955	31,281,091	11,825,564	12,739,396	24,564,960	(69,428)	6,785,559	6,716,131
	NET RATE BASE	391,081,146	4,920,854	396,002,000	263,038,668	6,040,150	269,078,818	128,042,478	(1,119,296)	126,923,182

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-12A
For Twelve Months 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)	7,814,106	7,814,106											
Hydro (ED-AN)	8,819,905	8,819,905											
Other (ED-AN)	9,395,734	9,395,734											
Total Electric Production	26,029,745	26,029,745											
Electric Transmission													
ED-AN	11,040,922	11,040,922											
Total Electric Transmission	11,040,922	11,040,922											
Electric Distribution													
ED-AN	32,993	32,993											
ED-ID	15,261,954	15,261,954											
ED-WA	25,404,698	25,404,698											
Total Electric Distribution	40,699,645	40,699,645											
Gas Underground Storage													
1 GD-AN	621,734		621,734		621,734	621,734		439,317	439,317		182,417	182,417	
GD-OR	118,815			118,815									
Total Gas Underground Storage	740,549		621,734	118,815	621,734	621,734		439,317	439,317		182,417	182,417	
Gas Distribution													
6 GD-AN	64,599		64,599		64,599	64,599		44,226	44,226		20,373	20,373	
GD-ID	4,568,752		4,568,752		4,568,752	4,568,752				4,568,752		4,568,752	
GD-WA	9,049,726		9,049,726		9,049,726	9,049,726	9,049,726		9,049,726				
GD-OR	5,988,447			5,988,447									
Total Gas Distribution	19,671,524		13,683,077	5,988,447	13,618,478	64,599	13,683,077	9,049,726	44,226	9,093,952	4,568,752	20,373	4,589,125
General Plant													
ED-AN	2,786,430	2,786,430											
ED-ID	188,665	188,665											
ED-WA	1,114,294	1,114,294											
7,4 CD-AA	16,430,622	11,755,617	3,245,212	1,429,793		3,245,212	3,245,212		2,352,746	2,352,746		892,466	892,466
9,4 CD-AN	701,053	552,037	149,016			149,016	149,016		108,035	108,035		40,981	40,981
9 CD-ID	329,090	259,139	69,951		69,951	69,951					69,951		69,951
9 CD-WA	180,696	142,287	38,409		38,409	38,409		38,409		38,409			
8,4 GD-AA	263,677		182,153	81,524		182,153	182,153		132,059	132,059		50,094	50,094
4 GD-AN	39,936		39,936			39,936	39,936		28,953	28,953		10,983	10,983
GD-ID	46,457		46,457		46,457	46,457					46,457		46,457
GD-WA	215,553		215,553		215,553	215,553		215,553		215,553			
GD-OR	208,972			208,972									
Total General Plant	22,505,445	16,798,469	3,986,687	1,720,289	370,370	3,616,317	3,986,687	253,962	2,621,793	2,875,755	116,408	994,524	1,110,932
Total Depreciation Expense	120,687,830	94,568,781	18,291,498	7,827,551	13,988,848	4,302,650	18,291,498	9,303,688	3,105,336	12,409,024	4,685,160	1,197,314	5,882,474

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	68.462%	31.538%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months 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	918,400	918,400												
Misc Intangible Plt (303000) ED-AN	240,053	240,053												
Total Production/Transmission	1,158,453	1,158,453												
Distribution														
Franchises (302000) ED-WA	24,153	24,153												
Misc Intangible Plt (303000) ED-WA	2,844	2,844												
Total Distribution	26,997	26,997												
General Plant - 303000														
7,4 CD-AA	592,068	423,607	116,939	51,522		116,939	116,939		84,780	84,780		32,159	32,159	
9,4 CD-AN	9,729	7,661	2,068			2,068	2,068		1,499	1,499		569	569	
GD-ID	5,419		5,419		5,419		5,419				5,419		5,419	
GD-WA	24,862		24,862		24,862		24,862	24,862						
GD-OR	8,495			8,495										
Total General Plant - 303000	640,573	431,268	149,288	60,017	30,281	119,007	149,288	24,862	86,279	111,141	5,419	32,728	38,147	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	17,123,258	12,251,177	3,382,015	1,490,066		3,382,015	3,382,015		2,451,927	2,451,927		930,088	930,088	
9,4 CD-AN	9,160	7,213	1,947			1,947	1,947		1,412	1,412		535	535	
9,4 CD-ID	13,023	10,255	2,768		2,768		2,768				2,768		2,768	
ED-AN	432,060	432,060												
ED-ID	4,747	4,747												
ED-WA	1,031,822	1,031,822												
8,4 GD-AA	408,331		282,083	126,248		282,083	282,083		204,507	204,507		77,576	77,576	
4 GD-AN	(29)		(29)			(29)	(29)		(21)	(21)		(8)	(8)	
GD-OR	(3)			(3)										
Total Miscellaneous IT Intangible Plant - 3031XX	19,022,369	13,737,274	3,668,784	1,616,311	2,768	3,666,016	3,668,784		2,657,825	2,657,825	2,768	1,008,191	1,010,959	
Gas Underground Storage														
1 GD-AN	228		228			228	228		161	161		67	67	
Total Gas Underground Storage	228		228			228	228		161	161		67	67	
General Plant - 390200, 396200														
7,4 CD-AA	27,192	19,455	5,371	2,366		5,371	5,371		3,894	3,894		1,477	1,477	
4 ED-AN	4,891	4,891												
GD-OR	0			0										
Total General Plant- 390200, 396200	32,083	24,346	5,371	2,366		5,371	5,371		3,894	3,894		1,477	1,477	
Total Amortization Expense	20,880,703	15,378,338	3,823,671	1,678,694	33,049	3,790,622	3,823,671	24,862	2,748,159	2,773,021	8,187	1,042,463	1,050,950	

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-12A
For Twelve Months 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)	(289,514,414)	(289,514,414)											
	Hydro (ED-AN)	(134,772,883)	(134,772,883)											
	Other (ED-AN)	(98,186,107)	(98,186,107)											
Total Electric Production		(522,473,404)	(522,473,404)											
Electric Transmission														
	ED-AN	(197,982,054)	(197,982,054)											
Total Electric Transmission		(197,982,054)	(197,982,054)											
Electric Distribution														
	ED-AN	(13,435)	(13,435)											
	ED-ID	(170,667,615)	(170,667,615)											
	ED-WA	(273,569,080)	(273,569,080)											
Total Electric Distribution		(444,250,130)	(444,250,130)											
Gas Underground Storage														
1	GD-AN	(13,778,484)	(13,778,484)		(13,778,484)	(13,778,484)		(9,735,877)	(9,735,877)		(4,042,607)	(4,042,607)		
	GD-OR	(687,608)		(687,608)										
Total Gas Underground Storage		(14,466,092)	(13,778,484)	(687,608)	(13,778,484)	(13,778,484)		(9,735,877)	(9,735,877)		(4,042,607)	(4,042,607)		
Gas Distribution														
6	GD-AN	(1,535,620)	(1,535,620)			(1,535,620)	(1,535,620)	(1,051,316)	(1,051,316)		(484,304)	(484,304)		
	GD-ID	(61,388,382)	(61,388,382)		(61,388,382)	(61,388,382)				(61,388,382)		(61,388,382)		
	GD-WA	(120,571,631)	(120,571,631)		(120,571,631)	(120,571,631)	(120,571,631)			(120,571,631)				
	GD-OR	(94,732,255)		(94,732,255)										
Total Gas Distribution		(278,227,888)	(183,495,633)	(94,732,255)	(181,960,013)	(1,535,620)	(183,495,633)	(120,571,631)	(1,051,316)	(121,622,947)	(61,388,382)	(484,304)	(61,872,686)	
General Plant														
	ED-AN	(40,549,322)	(40,549,322)											
	ED-ID	(7,468,277)	(7,468,277)											
	ED-WA	(16,771,945)	(16,771,945)											
7,4	CD-AA	(40,813,985)	(29,201,182)	(8,061,170)	(3,551,633)	(8,061,170)	(8,061,170)	(5,844,268)	(5,844,268)		(2,216,902)	(2,216,902)		
9,4	CD-AN	(11,988,661)	(9,440,351)	(2,548,310)		(2,548,310)	(2,548,310)	(1,847,499)	(1,847,499)		(700,811)	(700,811)		
9	CD-ID	(5,437,268)	(4,281,522)	(1,155,746)		(1,155,746)	(1,155,746)			(1,155,746)		(1,155,746)		
9	CD-WA	(2,693,669)	(2,121,103)	(572,566)		(572,566)	(572,566)	(572,566)		(572,566)		(572,566)		
8,4	GD-AA	(1,800,618)		(1,243,903)	(556,715)	(1,243,903)	(1,243,903)	(901,817)	(901,817)		(342,086)	(342,086)		
4	GD-AN	(1,900,705)	(1,900,705)			(1,900,705)	(1,900,705)	(1,377,992)	(1,377,992)		(522,713)	(522,713)		
	GD-ID	(1,520,349)	(1,520,349)		(1,520,349)	(1,520,349)				(1,520,349)		(1,520,349)		
	GD-WA	(4,567,015)	(4,567,015)		(4,567,015)	(4,567,015)	(4,567,015)			(4,567,015)		(4,567,015)		
	GD-OR	(4,316,403)		(4,316,403)										
Total General Plant		(139,828,217)	(109,833,702)	(21,569,764)	(8,424,751)	(7,815,676)	(13,754,088)	(21,569,764)	(5,139,581)	(9,971,576)	(15,111,157)	(2,676,095)	(3,782,512)	(6,458,607)
Total Accumulated Depreciation		(1,597,227,785)	(1,274,539,290)	(218,843,881)	(103,844,614)	(189,775,689)	(29,068,192)	(218,843,881)	(125,711,212)	(20,758,769)	(146,469,981)	(64,064,477)	(8,309,423)	(72,373,900)

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	68.462%	31.538%

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

Report ID:
G-AAAMT-12A

AVISTA UTILITIES

Ref/Basis	System	Total	Assigned or	Assigned or	Assigned or	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
			Allocated to Electric	Allocated to Gas-North	Allocated to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission														
Franchises (302000)	ED-AN	(8,763,753)	(8,763,753)											
Misc Intangible Plt (303000)	ED-AN	(1,012,336)	(1,012,336)											
Total Production/Transmission		(9,776,089)	(9,776,089)											
Distribution														
Franchises (302000)	ED-WA	(133,159)	(133,159)											
Misc Intangible Plt (303000)	ED-WA	(29,454)	(29,454)											
Total Distribution		(162,613)	(162,613)											
General Plant - 303000														
7,4	CD-AA	(1,014,904)	(726,133)	(200,454)	(88,317)		(200,454)	(200,454)		(145,327)	(145,327)		(55,127)	(55,127)
9,4	CD-AN	(72,446)	(57,047)	(15,399)			(15,399)	(15,399)		(11,164)	(11,164)		(4,235)	(4,235)
	GD-ID	(53,211)		(53,211)		(53,211)		(53,211)				(53,211)		(53,211)
	GD-WA	(129,135)		(129,135)		(129,135)		(129,135)	(129,135)					
	GD-OR	(68,533)			(68,533)									
Total General Plant - 303000		(1,338,229)	(783,180)	(398,199)	(156,850)	(182,346)	(215,853)	(398,199)	(129,135)	(156,491)	(285,626)	(53,211)	(59,362)	(112,573)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(31,268,965)	(22,372,006)	(6,175,934)	(2,721,025)		(6,175,934)	(6,175,934)		(4,477,490)	(4,477,490)		(1,698,444)	(1,698,444)
9,4	CD-AN	(20,846)	(16,415)	(4,431)			(4,431)	(4,431)		(3,212)	(3,212)		(1,219)	(1,219)
9	CD-ID	(25,302)	(19,924)	(5,378)		(5,378)		(5,378)				(5,378)		(5,378)
	ED-AN	(515,955)	(515,955)											
	ED-ID	(15,612)	(15,612)											
	ED-WA	(2,248,195)	(2,248,195)											
8,4	GD-AA	(1,633,110)		(1,128,185)	(504,925)		(1,128,185)	(1,128,185)		(817,923)	(817,923)		(310,262)	(310,262)
4	GD-AN	(11,047)		(11,047)			(11,047)	(11,047)		(8,009)	(8,009)		(3,038)	(3,038)
	GD-OR	(1,180)			(1,180)									
Total Miscellaneous IT Intangible Plant - 3031X		(35,740,212)	(25,188,107)	(7,324,975)	(3,227,130)	(5,378)	(7,319,597)	(7,324,975)		(5,306,634)	(5,306,634)	(5,378)	(2,012,963)	(2,018,341)
Gas Underground Storage														
1	GD-AN	(239,973)		(239,973)			(239,973)	(239,973)		(169,565)	(169,565)		(70,408)	(70,408)
Total Gas Underground Storage		(239,973)		(239,973)			(239,973)	(239,973)		(169,565)	(169,565)		(70,408)	(70,408)
General Plant - 390200, 396200														
7,4	CD-AA	(230,509)	(164,922)	(45,528)	(20,059)		(45,528)	(45,528)		(33,007)	(33,007)		(12,521)	(12,521)
9	CD-ID	(4,537)	(3,573)	(964)		(964)		(964)				(964)		(964)
9	CD-WA	(8,332)	(6,561)	(1,771)		(1,771)		(1,771)	(1,771)					
4	ED-AN	(66,658)	(66,658)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)		(1,863)	(1,863)					
	GD-OR	0			0									
Total General Plant - 390200, 396200		(422,577)	(352,392)	(50,126)	(20,059)	(4,598)	(45,528)	(50,126)	(3,634)	(33,007)	(36,641)	(964)	(12,521)	(13,485)
Total Accumulated Amortization		(47,679,693)	(36,262,381)	(8,013,273)	(3,404,039)	(192,322)	(7,820,951)	(8,013,273)	(132,769)	(5,665,697)	(5,798,466)	(59,553)	(2,155,254)	(2,214,807)

Allocation Ratios:		Jurisdiction -				Washington		Idaho	
Service -		Electric	Gas-North	Gas-South					
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	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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		
	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	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	0	0	0
99		GD-OR / AS	849,479	0	0	0	0	0	0	0	0	849,479	0	0	849,479	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,106,641	0	0	4,369,118	4,369,118	0	0	1,206,123	1,206,123	0	531,400	531,400	0	0
9		CD-WA / ID / AN	1,261,667	414,531	344,288	234,668	993,487	111,898	92,936	63,346	268,180	0	0	0	0	0
		TOTAL ACCOUNT	9,093,615	428,142	706,567	4,626,560	5,761,269	589,062	92,936	1,269,469	1,951,467	849,479	531,400	1,380,879		
	390XXX	Structures & Improvements														
99		ED-WA / ID / AN	7,249,011	1,159,845	2,164,206	3,924,960	7,249,011	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,239,014	0	0	0	0	2,239,014	0	0	2,239,014	0	0	0	0	0
99		GD-OR / AS	3,535,681	0	0	0	0	0	0	0	0	3,535,681	0	0	3,535,681	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	79,947,561	0	0	57,200,081	57,200,081	0	0	15,790,443	15,790,443	0	6,957,037	6,957,037	0	0
9		CD-WA / ID / AN	22,374,059	5,556,417	4,545,040	7,516,772	17,618,229	1,499,888	1,226,879	2,029,063	4,755,830	0	0	0	0	0
		TOTAL ACCOUNT	115,345,326	6,716,262	6,709,246	68,641,813	82,067,321	3,738,902	1,226,879	17,819,506	22,785,287	3,535,681	6,957,037	10,492,718		
	391XXX	Office Furniture & Equipment														
99		ED-WA / ID / AN	9,533,551	3,268,807	14,649	6,250,095	9,533,551	0	0	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	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	635,286	0	0	0	0	0	0	438,868	438,868	0	196,418	196,418	0	0
7		CD-AA	59,031,291	0	0	42,235,118	42,235,118	0	0	11,659,270	11,659,270	0	5,136,903	5,136,903	0	0
9		CD-WA / ID / AN	223,619	30,366	70,080	75,641	176,087	8,197	18,917	20,418	47,532	0	0	0	0	0
		TOTAL ACCOUNT	69,430,397	3,299,173	84,729	48,560,854	51,944,756	8,197	18,917	12,125,206	12,152,320	0	5,333,321	5,333,321		
	392XXX	Transportation Equipment														
99		ED-WA / ID / AN	31,413,620	14,960,841	5,333,373	11,119,406	31,413,620	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	10,109,248	0	0	0	0	6,601,698	2,156,015	1,351,535	10,109,248	0	0	0	0	0
99		GD-OR / AS	3,236,169	0	0	0	0	0	0	0	0	3,236,169	0	0	3,236,169	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	568,504	0	0	406,748	406,748	0	0	112,285	112,285	0	49,471	49,471	0	0
9		CD-WA / ID / AN	5,755,478	1,708,975	909,857	1,913,262	4,532,094	461,317	245,605	516,462	1,223,384	0	0	0	0	0
		TOTAL ACCOUNT	51,083,019	16,669,816	6,243,230	13,439,416	36,352,462	7,063,015	2,401,620	1,980,282	11,444,917	3,236,169	49,471	3,285,640		

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	400,291	10,739	14,745	374,807	400,291	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	57,227	
8		GD-AA	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	
9		CD-WA / ID / AN	3,185,214	110,691	137,573	2,259,901	2,508,165	29,880	37,136	610,033	677,049	0	0	0	
		TOTAL ACCOUNT	3,727,003	121,430	152,318	2,634,708	2,908,456	114,151	37,136	610,033	761,320	57,227	0	57,227	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	3,123,009	971,301	297,427	1,854,281	3,123,009	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,712,080	0	0	0	0	1,976,404	370,727	364,949	2,712,080	0	0	0	
99		GD-OR / AS	984,179	0	0	0	0	0	0	0	0	984,179	0	984,179	
8		GD-AA	2,434,892	0	0	0	0	0	0	1,682,072	1,682,072	0	752,820	752,820	
7		CD-AA	10,472,822	0	0	7,492,990	7,492,990	0	0	2,068,487	2,068,487	0	911,345	911,345	
9		CD-WA / ID / AN	1,250,600	21,009	765,630	198,133	984,772	5,671	206,673	53,484	265,828	0	0	0	
		TOTAL ACCOUNT	20,977,582	992,310	1,063,057	9,545,404	11,600,771	1,982,075	577,400	4,168,992	6,728,467	984,179	1,664,165	2,648,344	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	724,513	224,381	43,930	456,202	724,513	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	181,487	0	0	0	0	28,660	9,347	143,480	181,487	0	0	0	
99		GD-OR / AS	108,949	0	0	0	0	0	0	0	0	108,949	0	108,949	
8		GD-AA	243,150	0	0	0	0	0	0	167,973	167,973	0	75,177	75,177	
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	71,278	3,392	1,083	51,652	56,127	916	292	13,943	15,151	0	0	0	
		TOTAL ACCOUNT	1,685,040	227,773	45,013	762,320	1,035,106	29,576	9,639	395,643	434,858	108,949	106,127	215,076	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	33,803,966	15,766,743	9,872,028	8,165,195	33,803,966	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,497,067	0	0	0	0	2,789,124	877,449	830,494	4,497,067	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	533,803	0	0	381,920	381,920	0	0	105,431	105,431	0	46,452	46,452	
9		CD-WA / ID / AN	1,651,136	257,094	400,000	643,077	1,300,171	69,399	107,975	173,591	350,965	0	0	0	
		TOTAL ACCOUNT	40,529,806	16,023,837	10,272,028	9,190,192	35,486,057	2,858,523	985,424	1,109,516	4,953,463	43,834	46,452	90,286	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	59,121,299	11,444,650	4,672,348	43,004,301	59,121,299	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,254,766	0	0	0	0	699,180	555,586	0	1,254,766	0	0	0	
99		GD-OR / AS	1,230,568	0	0	0	0	0	0	0	0	1,230,568	0	1,230,568	
8		GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	306,995	
7		CD-AA	31,549,690	0	0	22,572,857	22,572,857	0	0	6,231,379	6,231,379	0	2,745,454	2,745,454	
9		CD-WA / ID / AN	12,728,012	539,596	3,192,216	6,290,733	10,022,545	145,658	861,701	1,698,108	2,705,467	0	0	0	
		TOTAL ACCOUNT	106,877,267	11,984,246	7,864,564	71,867,891	91,716,701	844,838	1,417,287	8,615,424	10,877,549	1,230,568	3,052,449	4,283,017	
	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	425,569	0	0	304,482	304,482	0	0	84,054	84,054	0	37,033	37,033	
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	518,812	3,926	2,299	387,012	393,237	1,060	0	85,115	86,175	2,367	37,033	39,400	
		TOTAL GENERAL PLANT	419,267,867	56,466,915	33,143,051	229,656,170	319,266,136	17,229,399	6,767,238	48,179,186	72,175,823	10,048,453	17,777,455	27,825,908	

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-12A
For Twelve Months 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	10,440,787	153,179	0	10,287,608	10,440,787	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,278,452	0	0	0	0	1,022,594	255,858	0	1,278,452	0	0	
99		GD-OR / AS	449,592	0	0	0	0	0	0	0	0	449,592	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,881,015	0	0	6,354,100	6,354,100	0	0	1,754,089	1,754,089	0	772,826	
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	0	
		TOTAL ACCOUNT	21,243,904	153,179	0	16,794,517	16,947,696	1,022,594	255,858	1,795,338	3,073,790	449,592	772,826	1,222,418
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,374,575	5,168,689	23,524	2,182,362	7,374,575	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	2,528,902	0	0	0	0	0	0	1,747,016	1,747,016	0	781,886	
7		CD-AA	132,883,243	0	0	95,073,974	95,073,974	0	0	26,245,769	26,245,769	0	11,563,500	
9		CD-WA / ID / AN	125,488	0	61,661	37,153	98,814	0	16,645	10,029	26,674	0	0	
		TOTAL ACCOUNT	142,912,208	5,168,689	85,185	97,293,489	102,547,363	0	16,645	28,002,814	28,019,459	0	12,345,386	12,345,386
	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	11,046	0	0	0	0	0	0	11,046	11,046	0	0	
99		GD-OR / AS	1,180	0	0	0	0	0	0	0	0	1,180	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	5,034,913	0	0	3,602,329	3,602,329	0	0	994,446	994,446	0	438,138	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,047,139	0	0	3,602,329	3,602,329	0	0	1,005,492	1,005,492	1,180	438,138	439,318
		TOTAL	169,203,251	5,321,868	85,185	117,690,335	123,097,388	1,022,594	272,503	30,803,644	32,098,741	450,772	13,556,350	14,007,122

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-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months 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	(66,447,095)	(47,540,903)	(13,123,966)	(5,782,226)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(596,497)	(469,706)	(126,791)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(67,589,986)</u>	<u>(48,401,538)</u>	<u>(13,358,675)</u>	<u>(5,829,773)</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 Twelve Months Ended December 31, 2015
Average of Monthly Averages Basis

Report ID: C-WKC-12A

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	1,508,787	790,142		2,298,929		790,142			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,162,454	608,769		1,771,223		608,769			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	17,342,227	7,789,745	2,395,435	27,527,407		6,294,533		1,495,212	2,395,435
1	154300 PLANT MATERIALS & OPER SUP-CS2	601,705	315,109		916,814		315,109			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,735,112	908,667		2,643,779		908,667			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	198	89	27	314		72		17	27
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	5,303	2,382	732	8,417		1,925		457	732
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,391	625	192	2,208		505		120	192
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	62,049,884			62,049,884	49,739,701		12,310,183		
TOTAL		84,407,061	10,415,528	2,396,386	97,218,975	49,739,701	8,919,722	12,310,183	1,495,806	2,396,386

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						