

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: G-ROR-12A
GAS RATE OF RETURN For Twelve Months Ended December 31, 2015 Average of Monthly Averages Basis	

Ref/Basis Account Description System Washington Idaho



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

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

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STATE OF IDAHO
UTIL. AND TRANSPORTATION
COMMISSION

RESULTS OF OPERATIONS		Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES		
For Twelve Months 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
2	Input	Number of Customers - AMA Percent	01-01-2015 thru 12-31-2015
3	G-OPS	Direct Distribution Operating Expense Percent	01-01-2015 thru 12-31-2015
	Input	Jurisdictional 4-Factor Ratio Direct O & M Accounts 798 - 894 Direct O & M Accounts 901 - 935 Total Percentage	01-01-2015 thru 12-31-2015
		Direct Labor Amount: Accounts 798 - 894 Amount: Accounts 901 - 935 Total Percentage	
		Total Number of Customers Percentage	
		Total Direct Plant Percentage	
4		Total Four Factor Allocators Percent	
6	Input	Actual Therms Purchased Percent	01-01-2015 thru 12-31-2015

RESULTS OF OPERATIONS GAS ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2015 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
Elec/Gas North/Oregon 4-Factor					
Direct O & M Accts 500 - 894					
Direct O & M Accts 901 - 935					
Direct O & M Accts 901 - 905 Utility 9 Only					
Adjustments					
Total					
Percentage					
Direct Labor Accts 500 - 894					
Direct Labor Accts 901 - 935					
Direct Labor Accts 901 - 905 Utility 9 Only					
Total					
Percentage					
Number of Customers at					
Percentage					
Net Direct Plant					
Percentage					
Total Percentages					
Average (CD AA)					

AVISTA UTILITIES

Report ID:
G-ALL-12A

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

01-01-2014 thru 12-31-2014

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

RESULTS OF OPERATIONS GAS ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2015 Average of Monthly Averages Basis		Report ID: G-ALL-12A
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	Input	Elec/Gas North 4-Factor	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 580 - 894					
		Direct O & M Accts 901 - 935					
		Adjustments					
		Total					
		Percentage					
		Direct Labor Accts 580 - 894					
		Direct Labor Accts 901 - 935					
		Total					
		Percentage					
		Number of Customers at					
		Percentage					
		Net Direct Plant					
		Percentage					
		Total Percentages					
9		Average (CD AN/ID/WA)					
	JP	Gas North/Oregon JP Factor %	01-01-2015 thru 12-31-2015				
	10	Actual Annual Throughput	01-01-2015 thru 12-31-2015				
		Percent					
	11	Book Depreciation	01-01-2015 thru 12-31-2015				
		Percent					
	12	Net Gas Plant (before DFIT) - AMA	12-01-2014 thru 12-31-2015				
		Percent					
	13	G-PLT Net Gas General Plant - AMA	12-01-2014 thru 12-31-2015				
		Percent					
	14	Net Allocated Schedule M's - AMA	01-01-2015 thru 12-31-2015				
		Percent					

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

AVISTA UTILITIES

Report ID:
G-ALL-12A

Input Not Allocated 0.000% 0.000% 0.000%

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

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

**** 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)
 G-PLT Underground Storage
 Input Distribution
 Input General
 TOTAL

Washington
 Idaho

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

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

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-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

TOTAL UNDERGROUND STORAGE EXPENSES

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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

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

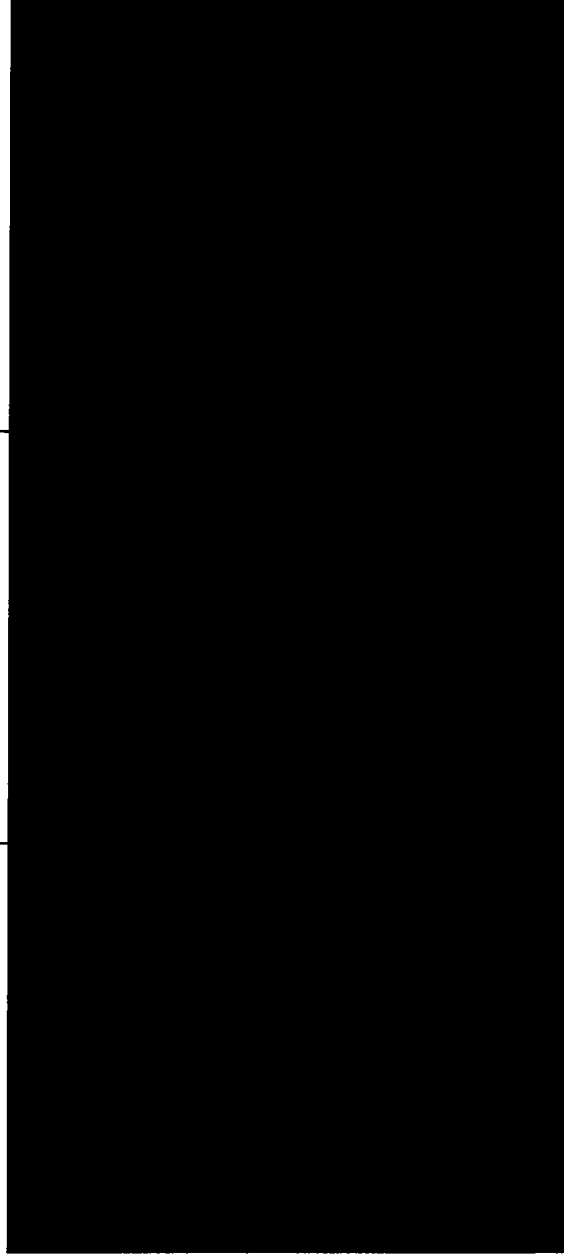
RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
G-OPS-12A

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

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



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

AVISTA UTILITIES

Report ID:
G-OPS-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries									
4	921000	Office Supplies & Expenses									
4	922000	Admin. Expenses Transferred - Credit									
4	923000	Outside Services Employed									
4	924000	Property Insurance Premium									
4	925XXX	Injuries and Damages									
4	926XXX	Employee Pensions and Benefits									
4	928000	Regulatory Commission Expenses									
4	930000	Miscellaneous General Expenses									
4	931000	Rents									
4	935000	Maintenance of General Plant									
TOTAL ADMIN & GEN OPERATING EXP											
G-DEPX											
Depreciation Expense-General Plant											
G-AMTX		Amortization Expense - General Plant - 303000									
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3									
G-AMTX		Amortization Expense-General Plant - 390200, 391									
99	407025	WA GRC Jackson Prairie O&M Deferral									
99	407229	Idaho Earnings Test Amortization									
99	407335	DSIT Amortization - ID									
99	407425	WA GRC Jackson Prairie Deferral									
99	407468	Project Compass Deferral - ID									
TOTAL A&G DEPR/AMRT/NON-FIT TAXES											
TOTAL ADMIN & GENERAL EXPENSES											
TOTAL EXPENSES BEFORE FIT											
NET OPERATING INCOME (LOSS) BEFORE FIT											
FEDERAL INCOME TAX											
G-FIT		DEFERRED FEDERAL INCOME TAX									
G-FIT		AMORTIZED INVESTMENT TAX CREDIT									
G-FIT		GAS NET OPERATING INCOME (LOSS)									

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

AMISTA UTILITIES

Report ID:
G-OPS-12A

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

ALLOCATION RATIOS:

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

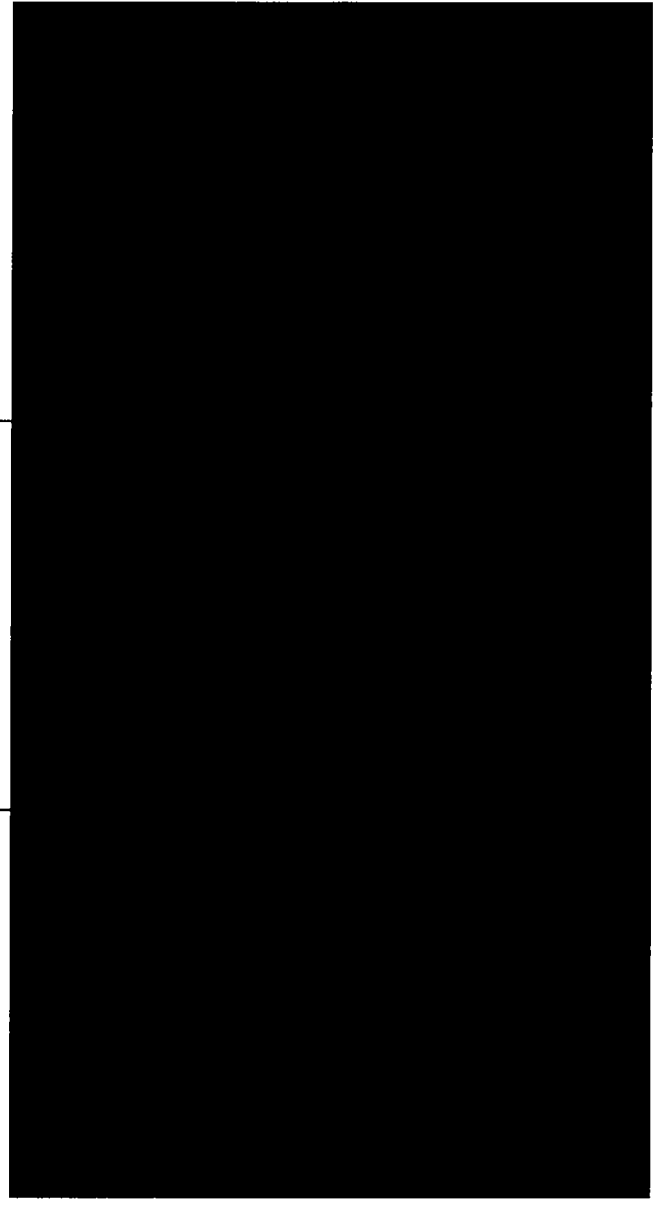


AVISTA UTILITIES

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		
Ref/Basis	Account	Description

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

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



ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Report ID:
G-804-12A

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

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

ALLOCATION RATIOS:

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

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
ALLOCATION OF ACCOUNT 903		G-903-12A
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		
Ref/Basis:Account	Description	

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

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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:
ALLOCATION OF ACCOUNT 908		G-908-12A
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

2	908000	Customer Assistance Expense										
99	908600	Public Purpose Tariff Rider Expense Offset										
99	908610	Limited Income Tax Refund Program										
99	908690	Schedule 91 Amortization included in Unbilled										
99	908990	DSM Amortization										
		Total Account 908										

ALLOCATION RATIOS:

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

AVISTA UTILITIES

RESULTS OF OPERATIONS
INTEREST DEDUCTION FOR FIT--GAS NORTH
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

Report ID:
G-INT-12A

Ref/Basis Description System Washington Idaho



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

Total Weighted Cost

G-APL Net Rate Base

Interest Deduction for FIT Calculation

1 AMA Actual Debt Ratio
 2 AMA Actual Debt Cost

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
FEDERAL INCOME TAXES--GAS		G-FIT-12A
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		
Ref/Basis	Description	

System Washington Idaho

G-OPS	Calculation of Taxable Operating Income:	
	Operating Revenue	
G-OPS	Operating & Maintenance Expense	
G-OPS	Book Deprec/Amort and Reg Amortizations	
G-OTX	Taxes Other than FIT	
	Net Operating Income Before FIT	
G-INT	Less: Interest Expense	
G-SCM	Schedule M Adjustments	
	Taxable Net Operating Income	
	Tax Rate	
	Total Federal Income Tax	
G-DTE	Deferred FIT	
99	411400 Amortized Investment Tax Credit	
	Total FIT/Deferred FIT & ITC	

ALLOCATION RATIOS:

G-ALL 99 Not Allocated



AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ITEMS		G-SCM-12A
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		

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

ALLOCATION RATIOS:

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

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended December 31, 2015 Average of Monthly Averages Basis	

Ref/Basis Account Description System Washington Idaho

14	410100	Deferred Federal Income Tax Expense - Allocated
99	410100	Deferred Federal Income Tax Exp SUBTOTAL
14	411100	Deferred Federal Income Tax Expense - Allocated
99	411100	Deferred Federal Income Tax Exp SUBTOTAL

Total Deferred Federal Income Tax Expense

ALLOCATION RATIOS:

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



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

AVISTA UTILITIES

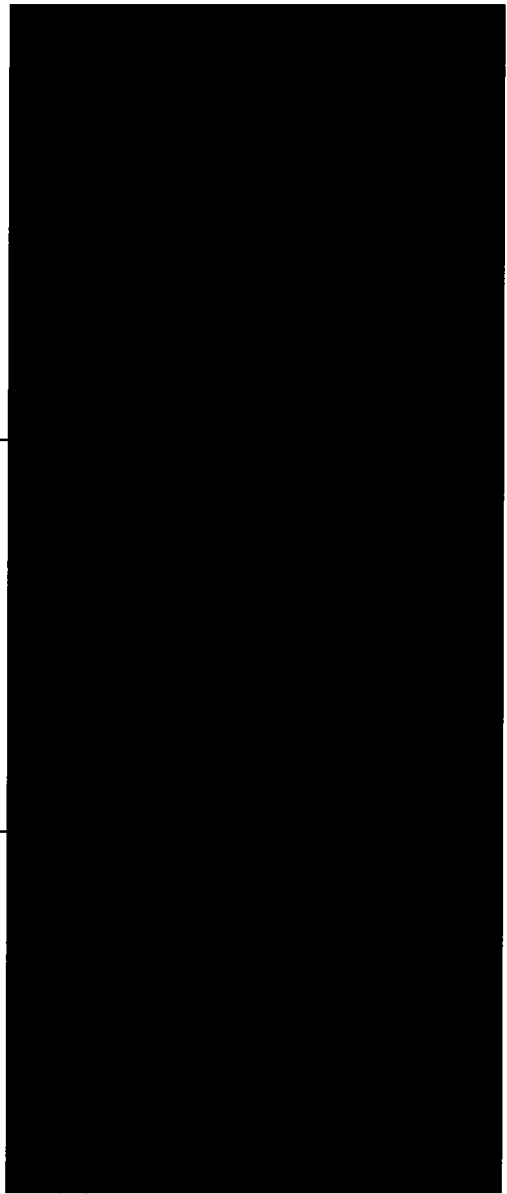
Report ID:
G-OTX-12A

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

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

ALLOCATION RATIOS:

G-ALL 1 System Contract Demand



AVISTA UTILITIES

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

Report ID:
G-PLT-12A

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

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

RESULTS OF OPERATIONS Report ID:
GAS UTILITY PLANT **G-PLT-12A**
 For Twelve Months 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
4	395000	Laboratory Equipment									
4	396XXX	Power Operated Equipment									
4	397XXX	Communications Equipment									
4	398000	Miscellaneous Equipment									
		TOTAL GENERAL PLANT									
		TOTAL PLANT IN SERVICE									
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage									
G-ADEP		Distribution Plant									
G-ADEP		General Plant									
		TOTAL ACCUMULATED DEPRECIATIO									
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000									
G-AAMT		Misc IT Intangible Plant - 3031XX									
G-AAMT		Underground Storage									
G-AAMT		General Plant - 390200, 396200									
		TOTAL ACCUMULATED AMORTIZATIO									
		TOTAL ACCUMULATED DEPR/AMORT									
		NET GAS UTILITY PLANT before DFIT									
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service									
4, 12	282900	ADFIT - Common Plant (282900 from C-D									
4	283750	ADFIT - Common Plant (283750 from C-D									
12	283850	ADFIT - Gas portion of Bond Redemptions									
		TOTAL ACCUMULATED DFIT									
		NET GAS UTILITY PLANT									
		ALLOCATION RATIOS:									
G-ALL	1	System Contract Demand									
G-ALL	4	Jurisdictional 4-Factor Ratio									
G-ALL	6	Actual Therms Purchased									
G-ALL	12	Net Gas Plant (before DFIT) - AMA									

RESULTS OF OPERATIONS
ADJUSTMENTS TO NET GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis
 Ref/Basis Account Description

AVISTA UTILITIES

Report ID:
G-APL-12A

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

	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT									
NET GAS PLANT IN SERVICE									
OTHER ADJUSTMENTS:									
4	253850								
4	190850								
1	117100								
1	164100								
4	252000								
99	235199								
C-WKC									
99	186710								
TOTAL OTHER ADJUSTMENTS									
NET RATE BASE									

ALLOCATION RATIOS:

G-ALL 1 System Contract Demand
 G-ALL 4 Jurisdictional 4-Factor Ratio
 G-ALL 99 Not Allocated

AVISTA UTILITIES

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

Report ID:
G-DEPX-12A

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated

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

Allocation Ratios:

Service -

Electric

Gas-North

Gas-South

Jurisdiction -

Washington

Idaho

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

AVISTA UTILITIES

Report ID:
G-DEPX-12A

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



AVISTA UTILITIES

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

Report ID:
G-AMTX-12A

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Production/Transmission										
Franchises (302000)	ED-AN									
Misc Intangible Pkt (303000)	ED-AN									
Total Production/Transmission										
Distribution										
Franchises (302000)	ED-WA									
Misc Intangible Pkt (303000)	ED-WA									
Total Distribution										
General Plant - 303000										
7,4	CD-AA									
9,4	CD-AN									
	GD-ID									
	GD-WA									
	GD-OR									
Total General Plant - 303000										
Miscellaneous IT Intangible Plant - 3031XX										
7,4	CD-AA									
9,4	CD-AN									
9,4	CD-ID									
	ED-AN									
	ED-ID									
	ED-WA									
8,4	GD-AA									
4	GD-AN									
	GD-OR									
Total Miscellaneous IT Intangible Plant - 3031XX										
Gas Underground Storage										
1	GD-AN									
Total Gas Underground Storage										
General Plant - 390200, 396200										
7,4	CD-AA									
4	ED-AN									
	GD-OR									
Total General Plant- 390200, 396200										
Total Amortization Expense										
Allocation Ratios:										
Service -										
7	Elec/Gas North/Oregon 4-Factor									
8	Gas North/Oregon 4-Factor									
9	Elec/Gas North 4-Factor									

00%

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

AVISTA UTILITIES

Report ID:
G-ADEP-12A

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 *****		Total
		Allocated	to Electric	Allocated	to Gas-North	Allocated	to Gas-South	Direct	Allocated	Direct	Allocated	Direct	Allocated	
Electric Production														
Steam (ED-AN)														
Hydro (ED-AN)														
Other (ED-AN)														
Total Electric Production														
Electric Transmission														
ED-AN														
Total Electric Transmission														
Electric Distribution														
ED-AN														
ED-ID														
ED-WA														
Total Electric Distribution														
Gas Underground Storage														
1 GD-AN														
GD-OR														
Total Gas Underground Storage														
Gas Distribution														
6 GD-AN														
GD-ID														
GD-WA														
GD-OR														
Total Gas Distribution														
General Plant														
ED-AN														
ED-ID														
ED-WA														
7,4 CD-AA														
9,4 CD-AN														
9 CD-ID														
9 CD-WA														
8,4 GD-AA														
4 GD-AN														
GD-ID														
GD-WA														
GD-OR														
Total General Plant														
Total Accumulated Depreciated														

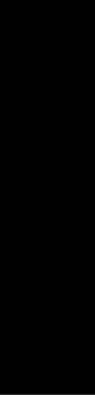
RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED DEPRECIATION
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
G-ADEP-12A

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

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



AVISTA UTILITIES

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

Report ID:
G-AAAMT-12A

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 *****		Total
		Allocated	to Electric	Allocated	to Gas-North	Allocated	to Gas-South	Direct	Allocated	Direct	Allocated	Direct	Allocated	

Production/Transmission														
Franchises (302000)			ED-AN											
Misc Intangible Pk (303000)			ED-AN											
Total Production/Transmission														
Distribution														
Franchises (302000)			ED-WA											
Misc Intangible Pk (303000)			ED-WA											
Total Distribution														
General Plant - 303000														
7,4			CD-AA											
9,4			CD-AN											
			GD-ID											
			GD-WA											
			GD-OR											
Total General Plant - 303000														
Miscellaneous IT Intangible Plant - 3031XX														
7,4			CD-AA											
9,4			CD-AN											
9			CD-ID											
			ED-AN											
			ED-ID											
			ED-WA											
8,4			GD-AA											
4			GD-AN											
			GD-OR											
Total Miscellaneous IT Intangible Plant - 3031														
Gas Underground Storage														
1			GD-AN											
Total Gas Underground Storage														
General Plant - 390200, 396200														
7,4			CD-AA											
9			CD-ID											
9			CD-WA											
4			ED-AN											
			ED-WA											
			GD-WA											
			GD-OR											
Total General Plant - 390200, 396200														
Total Accumulated Amortization														

Allocation Ratios:
Service -

Electric Gas-North Gas-South Jurisdiction - Washington Idaho

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

AVISTA UTILITIES

Report ID:
G-AAAMT-12A

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

1 System Contract Demand
 4 Jurisdictional 4-Factor Ratio



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

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-GPL-12A

***** ELECTRIC *****
 ***** GAS NORTH *****
 ***** OREGON GAS *****

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

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

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-GPL-12A

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

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

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-GPL-12A

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

ALLOCATION RATIOS:

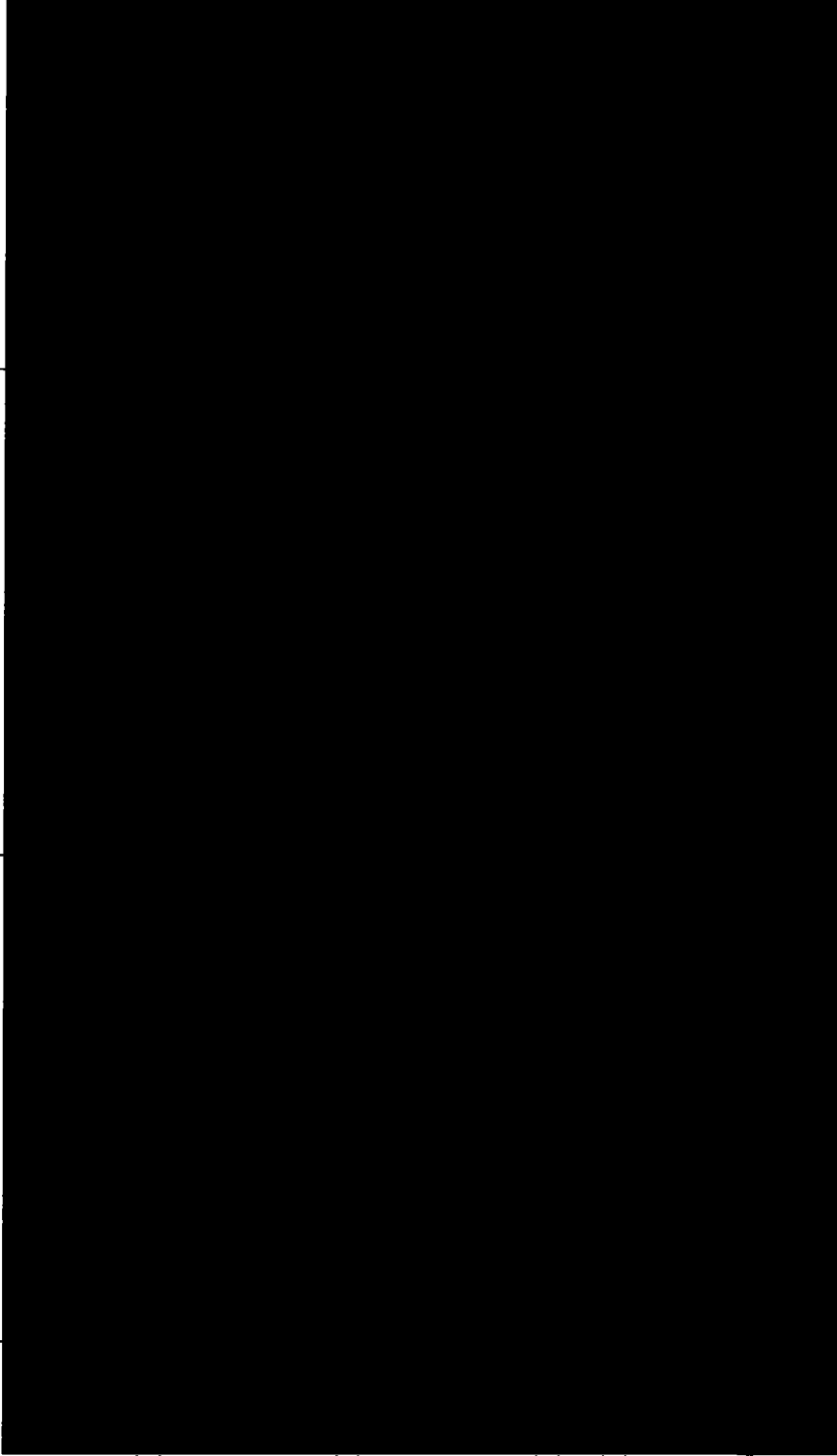
G-ALL	7	Elec/Gas North/Oregon 4-Factor
G-ALL	8	Gas North/Oregon 4-Factor
G-ALL	9	Elec/Gas North 4-Factor
G-ALL	99	Not Allocated

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

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-IP-L-12A

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



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

AVISTA UTILITIES

Gas-North Copy

RESULTS OF OPERATIONS		Report ID:
COMMON ACCUMULATED DEFERRED FIT		C-DTX-12A
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		
Ref/Basis	Account Description	

Total	Electric	Gas North	Oregon Gas
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Deferred FIT - Common Plant (For Report APL)

7	282900	CD-AA			
8	282900	GD-AA			
9	282900	CD-WA / ID / AN			
7	283750	CD-AA			
		Total			

ALLOCATION RATIOS:

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

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended December 31, 2015	
Average of Monthly Averages Basis	

Gas-North Copy

Ref/Basis Account Description	***** SYSTEM *****				Total
	Washington	Idaho	Oregon	Oregon	

1	151120	FUEL STOCK COAL-COLSTRIP								
1	151210	FUEL STOCK HOG FUEL-KFGS								
7/4	154100	PLANT MATERIALS & OPER SUPPLIES								
1	154300	PLANT MATERIALS & OPER SUP-CS2								
1	154400	PLANT MATERIALS & OPER SUP-COLSTR								
7/4	154500	SUPPLY CHAIN RECEIVING INVENTORY								
7/4	154550	SUPPLY CHAIN AVERAGE COST VARIANC								
7/4	154560	SUPPLY CHAIN INVOICE PRICE VARIANC								
99	163998	COMMON WORKING CAPITAL								
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL								
		TOTAL								

ALLOCATION RATIOS:

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

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