

AVISTA UTILITIES

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

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	5,203,898	3,179,402	2,024,496
Adjustments			
Adjusted Gas Net Operating Income (Loss)	5,203,898	3,179,402	2,024,496
G-APL Gas Net Adjusted Rate Base	417,467,437	284,909,283	132,558,154
RATE OF RETURN	1.247%	1.116%	1.527%

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
UTILITY AND ENERGY DIVISION
OULHAKEN, ID

AVISTA UTILITIES

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

		Report ID: G-ALL-1A	
Based on Data from:			
Basis	Ref	Description	
1	Input	System Contract Demand	01-01-2012 thru 12-31-2014
			System Washington Idaho
			100.000% 70.660% 29.340%
2	Input	Number of Customers	12-01-2015 thru 12-31-2015
		Percent	
			235,378 155,972 79,406
			100.000% 66.264% 33.736%
3	G-OPS	Direct Distribution Operating Expense	12-01-2015 thru 12-31-2015
		Percent	
			1,438,609 1,024,319 414,290
			100.000% 71.202% 28.798%
	Input	Jurisdictional 4-Factor Ratio	01-01-2015 thru 12-31-2015
		Direct O & M Accounts 798 - 894	
		Direct O & M Accounts 901 - 935	
		Total	
		Percentage	
			5,739,125 4,064,950 1,674,175
			7,045,594 6,673,065 372,529
			12,784,719 10,738,015 2,046,704
			100.000% 83.991% 16.009%
		Direct Labor	
		Amount: Accounts 798 - 894	
		Amount: Accounts 901 - 935	
		Total	
		Percentage	
			7,974,843 5,623,508 2,351,335
			2,684,546 2,179,593 504,953
			10,659,389 7,803,101 2,856,288
			100.000% 73.204% 26.796%
		Total Number of Customers	
		Percentage	
			235,378 155,972 79,406
			100.000% 66.264% 33.736%
		Total Direct Plant	
		Percentage	
			396,169,656 263,596,691 132,572,965
			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	12-01-2015 thru 12-31-2015
		Percent	
			39,620,656 27,191,657 12,428,999
			100.000% 68.630% 31.370%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended December 31, 2015

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

01-01-2014 thru 12-31-2014

Input	Elec/Gas North/Oregon 4-Factor	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		100.001%	81.314%	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		99.999%	52.891%	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%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended December 31, 2015

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

01-01-2014 thru 12-31-2014

Input	Gas North/Oregon 4-Factor	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	21,068,010	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%

AVISTA UTILITIES

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

Report ID:
G-ALL-1A

01-01-2014 thru 12-31-2014

Input	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 Percentage	601,722	370,194	231,528	0
Percentage	100.000%	61.522%	38.478%	0.000%
Net Direct Plant Percentage	2,563,811,758	2,178,697,585	385,114,173	0
Total Percentages	100.000%	84.979%	15.021%	0.000%
Average (CD AN/ID/WA)	400.000%	314.975%	85.025%	0.000%
Percentage	100.000%	78.743%	21.257%	0.000%

System	Washington	Idaho
Total	Electric	Gas North
100.000%	0.000%	90.350%
100.000%	0.000%	9.650%
1,637,451	1,117,381	520,070
100.000%	68.239%	31.761%
481,852,823	325,480,339	156,372,484
100.000%	67.548%	32.452%
53,591,761	39,069,185	14,522,576
100.000%	72.901%	27.099%
-26,140,373	-17,755,422	-8,384,951
100.000%	67.923%	32.077%
0.000%	0.000%	0.000%

9	Gas North/Oregon JP Factor %	01-01-2015 thru 12-31-2015
10	Actual Annual Throughput Percent	01-01-2015 thru 12-31-2015
11	Book Depreciation Percent	12-01-2015 thru 12-31-2015
12	Net Gas Plant (before DFIT) - AMA Percent	11-01-2015 thru 12-31-2015
13	G-PLT Net Gas General Plant - AMA Percent	11-01-2015 thru 12-31-2015
14	Net Allocated Schedule M's - AMA Percent	12-01-2015 thru 12-31-2015
99	Input Not Allocated	

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

AVISTA UTILITIES

Report ID:
G-OPS-1A

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

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

AVISTA UTILITIES

Report ID:
G-OPS-1A

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

TOTAL UNDERGROUND STORAGE EXPENSES	0	228,804	228,804	0	161,672	161,672	0	67,132	67,132
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RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
For Month Ended December 31, 2015
Average of Monthly Averages Basis
Ref/Basis Account Description

AVISTA UTILITIES

Report ID:
G-OPS-1A

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

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

AVISTA UTILITIES

Report ID:
G-OPS-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	20,244	20,244	0	13,414	13,414	0	6,830	6,830
2	902000	Meter Reading Expenses	149,121	4,754	153,875	131,184	3,150	134,334	17,937	1,604	19,541
G-903	903XXX	Customer Records & Collection Expenses	36,138	480,532	516,670	22,855	318,420	341,275	13,283	162,112	175,395
2	904000	Uncollectible Accounts	0	158,503	158,503	0	105,030	105,030	0	53,473	53,473
2	905000	Misc Customer Accounts	0	20,240	20,240	0	13,412	13,412	0	6,828	6,828
TOTAL CUSTOMER ACCOUNTS EXPENSES			185,259	684,273	869,532	154,039	453,426	607,465	31,220	230,847	262,067
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,013,999	74,374	1,088,373	1,009,363	49,283	1,058,646	4,636	25,091	29,727
2	909000	Advertising	0	84,990	84,990	0	56,318	56,318	0	28,672	28,672
2	910000	Misc Customer Service & Info Exp	0	10,280	10,280	0	6,812	6,812	0	3,468	3,468
TOTAL CUSTOMER SERVICE & INFO EXP			1,013,999	169,644	1,183,643	1,009,363	112,413	1,121,776	4,636	57,231	61,867
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	6,172	1,436,654	1,442,826	4,274	1,041,560	1,045,834	1,898	395,094	396,992
4	921000	Office Supplies & Expenses	(410)	112,527	112,117	(410)	81,581	81,171	0	30,946	30,946
4	922000	Admin. Expenses Transferred - Credit	0	(1,464)	(1,464)	0	(1,061)	(1,061)	0	(403)	(403)
4	923000	Outside Services Employed	5,660	227,940	233,600	5,660	165,254	170,914	0	62,686	62,686
4	924000	Property Insurance Premium	0	25,127	25,127	0	18,217	18,217	0	6,910	6,910
4	925XXX	Injuries and Damages	0	78,969	78,969	0	57,252	57,252	0	21,717	21,717
4	926XXX	Employee Pensions and Benefits	0	43,029	43,029	0	31,196	31,196	0	11,833	11,833
4	928000	Regulatory Commission Expenses	63,092	26,515	89,607	44,054	19,223	63,277	19,038	7,292	26,330
4	930000	Miscellaneous General Expenses	5,199	133,548	138,747	4,584	96,821	101,405	615	36,727	37,342
4	931000	Rents	1,567	25,195	26,762	1,567	18,266	19,833	0	6,929	6,929
4	935000	Maintenance of General Plant	33,242	214,195	247,437	24,513	155,289	179,802	8,729	58,906	67,635
		TOTAL ADMIN & GEN OPERATING EXP	114,522	2,322,235	2,436,757	84,242	1,683,598	1,767,840	30,280	638,637	668,917
G-DEPX		Depreciation Expense-General Plant	30,770	367,392	398,162	21,074	266,356	287,430	9,696	101,036	110,732
G-AMTX		Amortization Expense - General Plant - 303000	3,317	10,027	13,344	2,072	7,270	9,342	1,245	2,757	4,002
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3	330	299,091	299,421	0	216,838	216,838	330	82,253	82,583
G-AMTX		Amortization Expense-General Plant - 390200, 391	0	439	439	0	318	318	0	121	121
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(176,730)	0	(176,730)	0	0	0	(176,730)	0	(176,730)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	(64,094)	0	(64,094)	0	0	0	(64,094)	0	(64,094)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(206,407)	676,949	470,542	23,146	490,782	513,928	(229,553)	186,167	(43,386)
		TOTAL ADMIN & GENERAL EXPENSES	(91,885)	2,999,184	2,907,299	107,388	2,174,380	2,281,768	(199,273)	824,804	625,531
		TOTAL EXPENSES BEFORE FIT	28,662,929	4,461,477	33,124,406	20,814,255	3,169,627	23,983,882	7,848,674	1,291,850	9,140,524
		NET OPERATING INCOME (LOSS) BEFORE FIT			8,292,841			5,005,109			3,287,732
G-FIT		FEDERAL INCOME TAX			(5,714,654)			(4,087,638)			(1,627,016)
G-FIT		DEFERRED FEDERAL INCOME TAX			8,806,102			5,915,002			2,891,100
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(2,505)			(1,657)			(848)
		GAS NET OPERATING INCOME (LOSS)			5,203,898			3,179,402			2,024,496

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

AVISTA UTILITIES

	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
Ref/Basis Account Description	Direct	Allocated	Direct	Allocated	Direct	Allocated
		Total		Total		Total

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	70.660%	29.340%		
G-ALL 2	Number of Customers	100.000%	66.264%	33.736%		
G-ALL 3	Direct Distribution Operating Expense	100.000%	71.202%	28.798%		
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%		
G-ALL 10	Actual Annual Throughput	100.000%	68.545%	31.455%		
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%		

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

AVISTA UTILITIES

Report ID:
G-495-1A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU	4,465	14,358	18,823	4,465	10,409	14,874	0	3,949	3,949
4	495028	DEFERRED EXCHANGE RESERVATION	375,000	0	375,000	257,363	0	257,363	117,637	0	117,637
4	495100	ENTITLEMENT PENALTIES	0	0	0	0	0	0	0	0	0
4	495280	OTHER GAS REV-DECOUPLING MECHA	0	0	0	0	0	0	0	0	0
99	495311	CONTRA DECOUPLING DEFERRAL	(372,509)	0	(372,509)	(372,509)	0	(372,509)	0	0	0
4	495328	RESIDENTIAL DECOUPLING DEFERRE	86,107	0	86,107	86,107	0	86,107	0	0	0
4	495329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	267,842	0	267,842	267,842	0	267,842	0	0	0
4	495339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
4	495600	OTHER GAS REVENUE-DSM LOST MAR	0	0	0	0	0	0	0	0	0
4	495680	OTHER GAS REVENUE-MARGIN REDUC	0	0	0	0	0	0	0	0	0
4	495711	OTHER GAS REVENUE-GLENDALE SYS	0	0	0	0	0	0	0	0	0
4	495780	OTHER GAS REVENUE-PPP RECOVERY	0	0	0	0	0	0	0	0	0
4	495900	GAS CUSTOMERS-OTHER GAS REVENU	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			360,905	14,358	375,263	243,268	10,409	253,677	117,637	3,949	121,586

ALLOCATION RATIOS:

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

72.499%
 0.000%
 27.501%
 0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	13,042,320	0	13,042,320	8,950,985	0	8,950,985	4,091,335	0	4,091,335
1	804001	Pipeline Demand Costs	2,165,729	0	2,165,729	1,530,304	0	1,530,304	635,425	0	635,425
1	804002	Transport Variable Charges	132,003	0	132,003	93,273	0	93,273	38,730	0	38,730
6	804010	Gas Costs - Fixed Hedge	(60)	0	(60)	(41)	0	(41)	(19)	0	(19)
6	804014	GTL Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	35,713	0	35,713	24,510	0	24,510	11,203	0	11,203
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	1,641,483	0	1,641,483	1,126,550	0	1,126,550	514,933	0	514,933
6	804700	Gas Costs - Offsystem Bookout	327,081	0	327,081	224,476	0	224,476	102,605	0	102,605
6	804711	Gas Costs - Offsystem Bookout Offset	(327,081)	0	(327,081)	(224,476)	0	(224,476)	(102,605)	0	(102,605)
6	804730	Gas Costs - Intracompany LDC Gas	357,584	0	357,584	245,410	0	245,410	112,174	0	112,174
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(918,695)	0	(918,695)	(576,511)	0	(576,511)	(342,184)	0	(342,184)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	3,033,441	0	3,033,441	2,085,736	0	2,085,736	947,705	0	947,705
TOTAL PURCHASED GAS COSTS			19,489,518	0	19,489,518	13,480,216	0	13,480,216	6,009,302	0	6,009,302

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	6	Actual Therms Purchased	100.000%	68.630%	31.370%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 903
 For Month Ended December 31, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
G-903-1A

Ref/Basis:Account Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
	Direct	Allocated	Direct	Allocated	Direct	Allocated
2 903000 Customer Records & Collections	36,138	480,532	22,855	318,420	13,283	162,112
12 903920 Accts Rec Sold - Program Fees	0	0	0	0	0	0
12 903930 Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0
Total Account 903	36,138	480,532	22,855	318,420	13,283	162,112
		516,670		341,275		175,395

ALLOCATION RATIOS:

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

66.264%
 67.548%
 33.736%
 32.452%

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

AVISTA UTILITIES

Report ID:
G-908-1A

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

ALLOCATION RATIOS:

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

66.264%
 0.000%

33.736%
 0.000%

AVISTA UTILITIES

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

Report ID:
G-INT-1A

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.95%	51.95%
2	Cost of Debt		5.249%	5.218%
	Total Cost of Debt		2.727%	2.711%
	Total Weighted Cost		2.727%	2.711%
G-APL	Net Rate Base		417,467,437	284,909,283
	Interest Deduction for FIT Calculation		11,363,128	7,769,476
				3,593,652

- 1 AMA Actual Debt Ratio
- 2 AMA Actual Debt Cost

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

AVISTA UTILITIES

	System	Washington	Idaho
G-OPS	41,417,247	28,988,991	12,428,256
G-OPS	29,449,761	20,779,200	8,670,561
G-OPS	1,709,850	1,343,893	365,957
G-OTX	1,964,795	1,860,789	104,006
	<u>8,292,841</u>	<u>5,005,109</u>	<u>3,287,732</u>
G-INT	946,927	647,456	299,471
G-SCM	(23,673,496)	(16,036,618)	(7,636,878)
	<u>(16,327,582)</u>	<u>(11,678,965)</u>	<u>(4,648,617)</u>
	35.00%	35.00%	35.00%
	<u>(5,714,654)</u>	<u>(4,087,638)</u>	<u>(1,627,016)</u>
G-DTE	8,806,102	5,915,002	2,891,100
99	(2,505)	(1,657)	(848)
	<u>3,088,943</u>	<u>1,825,707</u>	<u>1,263,236</u>

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
 For Month Ended December 31, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
G-SCM-1A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,213,257	737,416	1,950,673	810,494	533,398	1,343,892	402,763	204,018	606,781
12	997001	Contributions in Aid of Construction	0	119,829	119,829	0	80,942	80,942	0	38,887	38,887
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	60,419	60,419	0	43,803	43,803	0	16,616	16,616
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	2,114,746	0	2,114,746	1,509,225	0	1,509,225	605,521	0	605,521
4	997015	Airplane Lease Payments	0	14,347	14,347	0	10,401	10,401	0	3,946	3,946
12	997016	Redemption Expense Amortization	0	24,458	24,458	0	16,521	16,521	0	7,937	7,937
4	997020	FAS87 Current Pension Accrual	0	259,256	259,256	0	187,958	187,958	0	71,298	71,298
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(432,619)	0	(432,619)	(432,619)	0	(432,619)	0	0	0
12	997032	Interest Rate Swaps	0	6,737	6,737	0	4,551	4,551	0	2,186	2,186
4	997033	DSM Tariff Rider	(242,006)	0	(242,006)	(222,619)	0	(222,619)	(19,387)	0	(19,387)
12	997048	AFUDC	0	40,124	40,124	0	27,103	27,103	0	13,021	13,021
11	997049	Tax Depreciation	0	(19,883,499)	(19,883,499)	0	(13,568,301)	(13,568,301)	0	(6,315,198)	(6,315,198)
1	997055	Deferred Gas Exchange	0	(374,990)	(374,990)	0	(264,968)	(264,968)	0	(110,022)	(110,022)
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	47,079	0	47,079	54,323	0	54,323	(7,244)	0	(7,244)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(191,326)	(191,326)	0	(130,559)	(130,559)	0	(60,767)	(60,767)
4	997081	Deferred Compensation	0	21,869	21,869	0	15,855	15,855	0	6,014	6,014
4	997082	Meal Disallowances	0	31,197	31,197	0	22,618	22,618	0	8,579	8,579
4	997083	Paid Time Off	0	(50,532)	(50,532)	0	(36,635)	(36,635)	0	(13,897)	(13,897)
2	997084	Customer Uncollectibles	0	(24,337)	(24,337)	0	(16,127)	(16,127)	0	(8,210)	(8,210)
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(6,931,341)	(6,931,341)	0	(4,681,982)	(4,681,982)	0	(2,249,359)	(2,249,359)
12	997102	Amort Idaho Earnings Test (254229)	(169,486)	0	(169,486)	0	0	0	(169,486)	0	(169,486)
99	997103	Def Project Compass	(64,094)	0	(64,094)	0	0	0	(64,094)	0	(64,094)
		TOTAL SCHEDULE M ADJUSTMENTS	2,700,457	(26,140,373)	(23,673,496)	1,718,804	(17,755,422)	(16,036,618)	748,073	(8,384,951)	(7,636,878)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	29.340%
G-ALL	2	Number of Customers	100.000%	33.736%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	31.370%
G-ALL	11	Book Depreciation	100.000%	31.761%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	32.452%
G-ALL	99	Not Allocated	0.000%	0.000%

RESULTS OF OPERATIONS

DEFERRED INCOME TAX EXPENSE--GAS

For Month Ended December 31, 2015

Average of Monthly Averages Basis

Report ID:

G-DTE-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated			
99	410100	Deferred Federal Income Tax Exp			
		SUBTOTAL			
			9,371,230	6,365,221	3,006,009
			(567,200)	(443,806)	(123,394)
			8,804,030	5,921,415	2,882,615
14	411100	Deferred Federal Income Tax Expense - Allocated			
99	411100	Deferred Federal Income Tax Exp			
		SUBTOTAL			
			18,550	12,600	5,950
			(16,478)	(19,013)	2,535
			2,072	(6,413)	8,485
		Total Deferred Federal Income Tax Expense	8,806,102	5,915,002	2,891,100

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.923%	32.077%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AMISTA UTILITIES

Report ID:
G-OTX-1A

		***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
		Direct	Allocated	Direct	Allocated	Direct	Allocated
		Total		Total		Total	
1	408190	0	25,177	0	17,790	0	7,387
		0	25,177	0	17,790	0	7,387
	TOTAL UNDERGROUND STORAGE TAX						
	UNDERGROUND STORAGE						
	R&P Property Tax - Storage						
	TOTAL UNDERGROUND STORAGE TAX						
	DISTRIBUTION						
99	408110	815,370	0	815,370	0	0	0
99	408120	911,527	0	911,527	0	155,866	0
99	408130	0	0	0	0	0	0
99	408160	0	0	0	0	0	0
99	408170	217,592	0	217,592	0	(54,376)	0
99	409100	(4,871)	0	(4,871)	0	(4,871)	0
	TOTAL DISTRIBUTION TAX	1,939,618	0	1,939,618	0	96,619	0
	TOTAL TAXES OTHER THAN FIT	1,939,618	25,177	1,964,795	17,790	96,619	7,387

ALLOCATION RATIOS:
 G-ALL 1 System Contract Demand

100.000%

70.660%

29.340%

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

Report ID:
G-PLT-1A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,815,218	3,617,417	1,022,594	1,316,015	2,338,609	779,605	499,203	1,278,808
4	3031XX	Misc Intangible IT Plant (3031XX)	20,339	31,894,575	31,914,914	0	23,123,248	23,123,248	20,339	8,771,327	8,791,666
		TOTAL INTANGIBLE PLANT	1,822,538	33,709,793	35,532,331	1,022,594	24,439,263	25,461,857	799,944	9,270,530	10,070,474
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	466,806	466,806	0	329,845	329,845	0	136,961	136,961
1	351XXX	Structures & Improvements	0	1,818,000	1,818,000	0	1,284,599	1,284,599	0	533,401	533,401
1	352XXX	Wells	0	18,758,176	18,758,176	0	13,254,527	13,254,527	0	5,503,649	5,503,649
1	353000	Lines	0	1,044,478	1,044,478	0	738,028	738,028	0	306,450	306,450
1	354000	Compressor Station Equipment	0	11,941,514	11,941,514	0	8,437,874	8,437,874	0	3,503,640	3,503,640
1	355000	Measuring & Regulating Equipment	0	612,269	612,269	0	432,629	432,629	0	179,640	179,640
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	1,922,008	1,922,008	0	1,358,091	1,358,091	0	563,917	563,917
		TOTAL UNDERGROUND STORAGE PLANT	0	36,966,963	36,966,963	0	26,120,856	26,120,856	0	10,846,107	10,846,107
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	186,398	0	186,398	123,263	0	123,263	63,135	0	63,135
6	375000	Structures & Improvements	914,213	0	914,213	550,001	0	550,001	364,212	0	364,212
6	376000	Mains	280,426,196	2,512,521	282,938,717	182,806,369	1,724,343	184,530,712	97,619,827	788,178	98,408,005
6	378000	Measuring & Reg Station Equip-General	5,518,545	127,100	5,645,645	3,330,291	87,229	3,417,520	2,188,254	39,871	2,228,125
6	379000	Measuring & Reg Station Equip-City Gate	6,486,738	0	6,486,738	2,141,130	0	2,141,130	4,345,608	0	4,345,608
6	380000	Services	193,849,903	0	193,849,903	131,824,811	0	131,824,811	62,025,092	0	62,025,092
6	381000	Meters	73,942,479	0	73,942,479	50,814,968	0	50,814,968	23,127,511	0	23,127,511
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,389,316	0	3,389,316	2,619,630	0	2,619,630	769,686	0	769,686
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	564,802,383	2,639,621	567,442,004	374,274,388	1,811,572	376,085,960	190,527,995	828,049	191,356,044
GENERAL PLANT											
4	389XXX	Land & Land Rights	731,043	1,869,997	2,601,040	638,107	1,355,729	1,993,836	92,936	514,268	607,204
4	390XXX	Structures & Improvements	4,995,937	19,152,105	24,148,042	3,742,212	13,885,085	17,627,297	1,253,725	5,267,020	6,520,745
4	391XXX	Office Furniture & Equipment	26,285	13,573,087	13,599,372	8,197	9,840,352	9,848,549	18,088	3,732,735	3,750,823
4	392XXX	Transportation Equipment	9,894,479	1,991,491	11,885,970	7,338,749	1,443,811	8,782,560	2,555,730	547,680	3,103,410
4	393000	Stores Equipment	149,442	688,372	837,814	113,625	499,063	612,688	35,817	189,309	225,126
4	394000	Tools, Shop & Garage Equipment	2,545,727	4,406,152	6,951,879	1,972,453	3,194,416	5,166,869	573,274	1,211,736	1,785,010

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

AVISTA UTILITIES

***** IDAHO *****

***** WASHINGTON *****

***** SYSTEM *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	30,501	381,805	412,306	23,004	276,805	299,809	7,497	105,000	112,497
4	396XXX	Power Operated Equipment	3,963,295	1,110,766	5,074,061	3,003,491	805,294	3,808,785	959,804	305,472	1,265,276
4	397XXX	Communications Equipment	2,270,302	8,915,021	11,185,323	853,261	6,463,301	7,316,562	1,417,041	2,451,720	3,868,761
4	398000	Miscellaneous Equipment	1,060	87,221	88,281	1,060	63,234	64,294	0	23,987	23,987
		TOTAL GENERAL PLANT	24,608,071	52,176,017	76,784,088	17,694,159	37,827,090	55,521,249	6,913,912	14,348,927	21,262,839
		TOTAL PLANT IN SERVICE	591,232,992	125,492,394	716,725,386	392,991,141	90,198,781	483,189,922	198,241,851	35,293,613	233,535,464
G-ADEP		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,067,195)	(14,067,195)	0	(9,939,880)	(9,939,880)	0	(4,127,315)	(4,127,315)
G-ADEP		Distribution Plant	(187,416,138)	(1,570,456)	(188,986,594)	(123,997,207)	(1,077,804)	(125,075,011)	(63,418,931)	(492,652)	(63,911,583)
G-ADEP		General Plant	(8,239,925)	(14,899,852)	(23,139,777)	(5,611,421)	(10,802,244)	(16,413,665)	(2,628,504)	(4,097,608)	(6,726,112)
		TOTAL ACCUMULATED DEPRECIATION	(195,656,063)	(30,537,503)	(226,193,566)	(129,608,628)	(21,819,928)	(151,428,556)	(66,047,435)	(8,717,575)	(74,765,010)
G-AAMT		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(196,413)	(270,424)	(466,837)	(140,530)	(196,054)	(336,584)	(55,883)	(74,370)	(130,253)
G-AAMT		Misc IT Intangible Plant - 3031XX	(7,138)	(7,912,395)	(7,919,533)	0	(5,736,407)	(5,736,407)	(7,138)	(2,175,988)	(2,183,126)
G-AAMT		Underground Storage	0	(240,078)	(240,078)	0	(169,639)	(169,639)	0	(70,439)	(70,439)
G-AAMT		General Plant - 390200, 396200	(4,598)	(47,952)	(52,550)	(3,634)	(34,765)	(38,399)	(964)	(13,187)	(14,151)
		TOTAL ACCUMULATED AMORTIZATION	(208,149)	(8,470,849)	(8,678,998)	(144,164)	(6,136,865)	(6,281,029)	(63,985)	(2,333,984)	(2,397,969)
		TOTAL ACCUMULATED DEPR/AMORT	(195,864,212)	(39,008,352)	(234,872,564)	(129,752,792)	(27,956,793)	(157,709,585)	(66,111,420)	(11,051,559)	(77,162,979)
		NET GAS UTILITY PLANT before DFIT	395,368,780	86,484,042	481,852,822	263,238,349	62,241,988	325,480,337	132,130,431	24,242,054	156,372,485
12	282900	ADFIT - Gas Plant in Service	0	(82,087,755)	(82,087,755)	0	(55,448,637)	(55,448,637)	0	(26,639,118)	(26,639,118)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(14,191,912)	(14,191,912)	0	(10,282,439)	(10,282,439)	0	(3,909,473)	(3,909,473)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(107,919)	(107,919)	0	(78,240)	(78,240)	0	(29,679)	(29,679)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(913,276)	(913,276)	0	(616,900)	(616,900)	0	(296,376)	(296,376)
		TOTAL ACCUMULATED DFIT	0	(97,300,862)	(97,300,862)	0	(66,426,216)	(66,426,216)	0	(30,874,646)	(30,874,646)
		NET GAS UTILITY PLANT	395,368,780	(10,816,820)	384,551,960	263,238,349	(4,184,228)	259,054,121	132,130,431	(6,632,592)	125,497,839

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.630%	31.370%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.548%	32.452%

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

AVISTA UTILITIES

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

	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT NET GAS PLANT IN SERVICE	395,368,780	(10,816,820)	384,551,960	263,238,349	(4,184,228)	259,054,121	132,130,431	(6,632,592)	125,497,839
OTHER ADJUSTMENTS:									
4 253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4 190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1 117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,049,570	4,049,570	0	1,681,494	1,681,494
1 164100 Gas Inventory-Jackson Prairie	0	12,977,465	12,977,465	0	9,169,877	9,169,877	0	3,807,588	3,807,588
4 252000 Customer Advances	(81,232)	(22)	(81,254)	(11,804)	(16)	(11,820)	(69,428)	(6)	(69,434)
99 235199 Customer Deposits	(432,529)	0	(432,529)	(432,529)	0	(432,529)	0	0	0
C-WKC Working Capital	13,080,064	1,640,667	14,720,731	13,080,064	0	13,080,064	0	1,640,667	1,640,667
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	12,566,303	20,349,174	32,915,477	12,635,731	13,219,431	25,855,162	(69,428)	7,129,743	7,060,315
NET RATE BASE	407,935,083	9,532,354	417,467,437	275,874,080	9,035,203	284,909,283	132,061,003	497,151	132,558,154

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%

AVISTA UTILITIES

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

Report ID:
G-DEPX-1A

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

Allocation Ratios:
 Service -

Electric

Gas-North

Gas-South

Jurisdiction -

Washington

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

AVISTA UTILITIES

Report ID:
G-DEPX-1A

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	78.743%	21.257%	0.000%	6	Actual Therms Purchased	68.630%	31.370%

AVISTA UTILITIES

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

Report ID:
G-AMTX-1A

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Production/Transmission										
Franchises (302000)	ED-AN	76,534								
Misc Intangible Pkt (303000)	ED-AN	20,025								
Total Production/Transmission		96,559								
Distribution										
Franchises (302000)	ED-WA	2,013								
Misc Intangible Pkt (303000)	ED-WA	237								
Total Distribution		2,250								
General Plant - 303000										
7,4	CD-AA	49,898	35,701	4,342	9,855	9,855	7,145	7,145	2,710	2,710
9,4	CD-AN	810	638		172	172	125	125	47	47
	CD-ID	1,245			1,245	1,245			1,245	1,245
	GD-WA	2,072	2,072		2,072	2,072	2,072	2,072		
	GD-OR	1,099		1,099						
Total General Plant - 303000		55,124	36,339	5,441	13,344	13,344	7,270	9,342	1,245	2,757
Miscellaneous IT Intangible Plant - 3031XX										
7,4	CD-AA	1,414,559	1,012,074	123,085	279,390	279,390	202,555	202,555	76,835	76,835
9,4	CD-AN	764	601		163	163	118	118	45	45
9,4	CD-ID	1,551	1,221		330	330			330	330
	ED-AN	45,419	45,419							
	ED-ID	396	396							
	ED-WA	83,413	83,413		19,538	19,538	14,165	14,165	5,373	5,373
	GD-AA	28,283			0	0	0	0	0	0
	GD-AN	0			0	0				
	GD-OR	0		0						
Total Miscellaneous IT Intangible Plant - 3031XX		1,574,385	1,143,124	131,840	299,421	299,421	216,838	216,838	330	82,253
Gas Underground Storage										
1	GD-AN	19			19	19	13	13	6	6
Total Gas Underground Storage		19			19	19	13	13	6	6
General Plant - 390200, 396200										
7,4	CD-AA	2,221	1,589	193	439	439	318	318	121	121
4	ED-AN	1,886	1,886							
	GD-OR	0		0						
Total General Plant- 390200, 396200		4,107	3,475	193	439	439	318	318	121	121
Total Amortization Expense		1,732,444	1,281,747	137,474	313,223	313,223	2,072	224,439	1,575	85,137

Allocation Ratios:	Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
	7	71.547%	19.751%	8.702%	1	70.660%	29.340%
	8	0.000%	69.082%	30.918%	4	72.499%	27.501%
	9	78.743%	21.257%	0.000%			

AVISTA UTILITIES

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

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

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

AVISTA UTILITIES

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	78.743%	21.257%	0.000%	6	Actual Therms Purchased	68.630%	31.370%

Report ID:
G-ADEP-1A

AVISTA UTILITIES

Report ID:
G-AAAMT-1A

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

Ref/Basis	System	Assigned or Allocated		Assigned or Allocated		GAS-NORTH *****		WASHINGTON *****		IDAHO *****	
		Total	to Electric	to Gas-North	to Gas-South	Direct	Allocated	Direct	Allocated	Direct	Allocated
Production/Transmission											
Franchises (302000)	ED-AN	(9,184,687)	(9,184,687)								
Misc Intangible Pit (303000)	ED-AN	(1,122,919)	(1,122,919)								
Total Production/Transmission		(10,307,606)	(10,307,606)								
Distribution											
Franchises (302000)	ED-WA	(144,229)	(144,229)								
Misc Intangible Pit (303000)	ED-WA	(30,757)	(30,757)								
Total Distribution		(174,986)	(174,986)								
General Plant - 303000											
7,4	CD-AA	(1,286,402)	(920,382)	(254,077)	(111,943)	(254,077)	(254,077)	(184,203)	(184,203)	(69,874)	(69,874)
9,4	CD-AN	(76,905)	(60,558)	(16,347)		(16,347)	(16,347)	(11,851)	(11,851)	(4,496)	(4,496)
9	GD-ID	(55,883)	(55,883)	(55,883)		(55,883)	(55,883)			(55,883)	(55,883)
	GD-WA	(140,530)	(140,530)	(140,530)		(140,530)	(140,530)				
	GD-OR	(72,426)	(72,426)	(72,426)		(72,426)	(72,426)				
Total General Plant - 303000		(1,632,146)	(980,940)	(466,837)	(184,369)	(466,837)	(270,424)	(196,054)	(196,054)	(74,370)	(130,253)
Miscellaneous IT Intangible Plant - 3031XX											
7,4	CD-AA	(35,164,917)	(25,159,443)	(6,945,423)	(3,080,051)	(6,945,423)	(6,945,423)	(5,035,362)	(5,035,362)	(1,910,061)	(1,910,061)
9,4	CD-AN	(25,044)	(19,721)	(5,323)		(5,323)	(5,323)	(3,859)	(3,859)	(1,464)	(1,464)
9	CD-ID	(33,583)	(26,445)	(7,138)		(7,138)	(7,138)			(7,138)	(7,138)
	ED-AN	(727,989)	(727,989)	(727,989)		(727,989)	(727,989)				
	ED-ID	(17,788)	(17,788)	(17,788)		(17,788)	(17,788)				
8,4	ED-WA	(2,636,381)	(2,636,381)	(2,636,381)		(2,636,381)	(2,636,381)	(693,008)	(693,008)	(262,878)	(262,878)
4	GD-AA	(1,383,698)	(1,383,698)	(1,383,698)		(1,383,698)	(1,383,698)	(4,178)	(4,178)	(1,585)	(1,585)
	GD-AN	(5,763)	(5,763)	(5,763)		(5,763)	(5,763)				
	GD-OR	(616)	(616)	(616)		(616)	(616)				
Total Miscellaneous IT Intangible Plant - 3031		(39,995,779)	(28,587,767)	(7,919,533)	(3,488,479)	(7,919,533)	(7,912,395)	(6,736,407)	(6,736,407)	(7,138)	(2,175,988)
Gas Underground Storage											
1	GD-AN	(240,078)	(240,078)	(240,078)		(240,078)	(240,078)	(169,639)	(169,639)	(70,439)	(70,439)
Total Gas Underground Storage		(240,078)	(240,078)	(240,078)		(240,078)	(240,078)	(169,639)	(169,639)	(70,439)	(70,439)
General Plant - 390200, 396200											
7,4	CD-AA	(242,786)	(173,707)	(47,952)	(21,127)	(47,952)	(47,952)	(34,765)	(34,765)	(13,187)	(13,187)
9	CD-ID	(4,537)	(3,573)	(964)		(964)	(964)			(964)	(964)
9	CD-WA	(8,332)	(6,561)	(1,771)		(1,771)	(1,771)				
4	ED-AN	(68,061)	(68,061)	(68,061)		(68,061)	(68,061)				
	ED-WA	(110,678)	(110,678)	(110,678)		(110,678)	(110,678)				
	GD-WA	(1,863)	(1,863)	(1,863)		(1,863)	(1,863)				
	GD-OR	0	0	0		0	0				
Total General Plant - 390200, 396200		(436,257)	(362,560)	(62,550)	(21,127)	(62,550)	(47,952)	(34,765)	(34,765)	(964)	(13,187)
Total Accumulated Amortization		(52,786,852)	(40,413,879)	(8,678,998)	(3,693,975)	(8,678,998)	(8,470,849)	(6,136,865)	(6,281,029)	(63,985)	(2,397,969)

Allocation Ratios:
Service -

Electric Gas-North Gas-South

Jurisdiction -

Washington

Idaho

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAAMT-1A
For Month Ended December 31, 2015		
Average of Monthly Averages Basis		
7	Elec/Gas North/Oregon 4-Factor	71.547%
8	Gas North/Oregon 4-Factor	0.000%
9	Elec/Gas North 4-Factor	78.743%

AVISTA UTILITIES

19.751%	8.702%	1	System Contract Demand	70.660%	29.340%
69.082%	30.918%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
21.257%	0.000%				

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

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-GPL-1A

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****			
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
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
99	GD-WA / ID / AN	477,164	0	0	0	477,164	477,164	0	0	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,147,140	0	0	6,544,504	6,544,504	0	0	1,806,652	0	0	0
9	CD-WA / ID / AN	1,492,403	596,222	344,288	234,668	1,175,178	160,943	92,936	63,346	0	0	0
	TOTAL ACCOUNT	12,363,915	609,833	708,567	6,801,946	8,118,346	638,107	92,936	1,869,998	848,544	795,984	1,644,528
390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,028,571	1,052,423	2,164,230	3,811,918	7,028,571	0	0	0	0	0	0
99	GD-WA / ID / AN	2,242,688	0	0	0	2,242,688	2,242,688	0	0	0	0	0
99	GD-OR / AS	3,579,357	0	0	0	0	0	0	0	3,579,357	0	3,579,357
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	86,540,833	0	0	61,917,370	61,917,370	0	0	17,092,680	0	0	0
9	CD-WA / ID / AN	22,641,487	5,555,068	4,644,493	7,629,252	17,828,813	1,499,524	1,253,725	2,059,425	0	7,530,783	7,530,783
	TOTAL ACCOUNT	122,032,936	6,607,491	6,808,723	73,358,540	86,774,754	3,742,212	1,253,725	19,152,105	3,579,357	7,530,783	11,110,140
391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	9,594,725	3,376,203	14,649	6,203,873	9,594,725	0	0	0	0	0	0
99	GD-WA / ID / AN	6,650	0	0	0	6,650	0	0	6,650	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	632,972	0	0	0	0	0	0	437,270	0	0	0
7	CD-AA	66,370,052	0	0	47,485,781	47,485,781	0	0	13,108,749	0	195,702	195,702
9	CD-WA / ID / AN	219,718	30,366	67,008	75,641	173,015	8,197	18,088	20,418	0	0	0
	TOTAL ACCOUNT	76,824,117	3,406,569	81,657	53,765,295	57,253,521	8,197	18,088	13,573,087	0	5,971,224	5,971,224
392XXX Transportation Equipment												
99	ED-WA / ID / AN	33,611,107	16,197,241	5,952,898	11,460,968	33,611,107	0	0	0	0	0	0
99	GD-WA / ID / AN	10,557,750	0	0	0	10,557,750	6,884,458	2,308,930	1,364,362	0	0	0
99	GD-OR / AS	3,532,377	0	0	0	0	0	0	0	3,532,377	0	3,532,377
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	586,655	0	0	419,734	419,734	0	0	115,870	0	0	0
9	CD-WA / ID / AN	5,703,559	1,682,945	914,283	1,893,982	4,491,210	454,291	246,800	511,258	0	51,051	51,051
	TOTAL ACCOUNT	53,991,448	17,880,186	6,867,181	13,774,684	38,522,051	7,338,749	2,556,730	1,991,490	3,532,377	51,051	3,583,428

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

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-GPL-1A

Ref/Basis	Account Description	ELECTRIC *****			GAS NORTH *****			OREGON GAS *****		
		Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-OR	Allocated	Total
393000	Stores Equipment									
99	ED-WA / ID / AN	10,739	14,745	375,022	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	84,271	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	57,227	0	57,227
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	108,741	132,686	2,550,115	29,353	35,817	688,373	0	0	0
	TOTAL ACCOUNT	119,480	147,431	2,925,137	113,624	35,817	688,373	57,227	0	57,227
394000	Tools, Shop, & Garage Equipment									
99	ED-WA / ID / AN	951,303	283,133	2,328,829	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	1,967,168	366,620	366,205	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	975,465	0	975,465
8	GD-AA	0	0	0	0	0	1,778,458	0	795,958	795,958
7	CD-AA	11,191,012	0	8,006,833	0	0	2,210,337	0	973,842	973,842
9	CD-WA / ID / AN	19,581	765,561	189,495	5,286	206,654	51,152	0	0	0
	TOTAL ACCOUNT	970,884	1,048,694	10,525,157	1,972,454	573,274	4,406,152	975,465	1,769,800	2,745,265
394100	Electric Charging Stations									
99	ED-WA / ID / AN	0	0	24,584	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	0	0	24,584	0	0	0	0	0	0
395000	Laboratory Equipment									
99	ED-WA / ID / AN	220,597	39,190	372,557	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	22,242	7,254	132,269	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	80,841	0	80,841
8	GD-AA	0	0	0	0	0	167,602	0	75,011	75,011
7	CD-AA	0	0	254,466	0	0	70,247	0	30,950	30,950
9	CD-WA / ID / AN	2,824	902	43,296	762	243	11,687	0	0	0
	TOTAL ACCOUNT	223,421	40,092	670,319	23,004	7,497	381,805	80,841	105,961	186,802

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

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-GPL-1A

Ref/Basis	Account Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
		Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-OR	Allocated	Total
	396XXX Power Operated Equipment									
99	ED-WA / ID / AN	15,590,726	9,820,746	8,024,101	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	2,934,604	875,414	830,484	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	528,479	0	378,111	0	0	104,380	0	0	0
9	CD-WA / ID / AN	1,548,590	312,625	651,600	68,887	84,390	175,892	0	45,988	45,988
	TOTAL ACCOUNT	15,845,922	10,133,371	9,053,812	3,003,491	959,804	1,110,766	43,834	45,988	89,822
	397XXX Communication Equipment									
99	ED-WA / ID / AN	11,885,628	5,020,630	44,041,232	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	698,877	554,394	0	1,253,271	0	0
99	GD-OR / AS	0	0	0	0	0	0	1,227,685	0	1,227,685
8	GD-AA	992,932	0	0	0	0	685,937	0	306,995	306,995
7	CD-AA	33,434,500	0	23,921,382	0	0	6,603,648	0	2,909,470	2,909,470
9	CD-WA / ID / AN	12,431,622	3,195,721	6,021,511	154,384	862,647	1,625,435	0	0	0
	TOTAL ACCOUNT	12,457,552	8,216,351	73,984,125	853,261	1,417,041	8,915,020	1,227,685	3,216,465	4,444,150
	398000 Miscellaneous Equipment									
99	ED-WA / ID / AN	0	2,299	78,599	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	436,228	0	312,108	0	0	86,159	0	37,961	37,961
9	CD-WA / ID / AN	3,926	0	3,931	1,060	0	1,061	0	0	0
	TOTAL ACCOUNT	3,926	2,299	394,638	1,060	0	87,220	2,367	37,961	40,328
	TOTAL GENERAL PLANT	444,112,868	34,052,366	245,276,237	17,694,159	6,913,912	52,176,016	10,347,697	19,525,217	29,872,914

ALLOCATION RATIOS:

G-ALL 7	Elec/Gas North/Oregon 4-Factor	100.000%	71.547%	19.751%	8.702%
G-ALL 8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.082%	30.918%
G-ALL 9	Elec/Gas North 4-Factor	100.000%	78.743%	21.257%	0.000%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%	0.000%

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

AMISTA UTILITIES
Gas-North Copy

Report ID:
C-IPL-1A

		***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
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	10,454,271	153,179	0	10,301,092	10,454,271	0	0	0	0
99	GD-WA / ID / AN	1,802,199	0	0	0	1,802,199	1,022,594	779,605	0	0
99	GD-OR / AS	707,758	0	0	0	707,758	0	0	0	707,758
7	GD-AA	0	0	0	0	0	0	0	0	0
8	CD-AA	8,981,671	0	0	6,426,116	1,773,970	0	0	0	0
9	CD-WA / ID / AN	194,058	0	0	152,809	41,249	0	0	0	0
	TOTAL ACCOUNT	22,139,957	153,179	0	16,880,017	17,033,196	1,022,594	779,605	1,815,219	3,617,418
303100	Misc Intangible Plant--Mainframe Software									
99	ED-WA / ID / AN	7,827,756	5,087,647	23,524	2,716,585	7,827,756	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0
8	GD-AA	2,143,635	0	0	0	1,480,866	0	0	0	0
7	CD-AA	148,276,320	0	0	106,087,259	29,286,056	0	0	0	662,769
9	CD-WA / ID / AN	142,866	0	75,345	37,153	112,498	0	20,339	10,029	12,903,005
	TOTAL ACCOUNT	158,390,577	5,087,647	98,869	108,840,997	114,027,513	0	20,339	30,776,951	13,565,774
303110	Misc Intangible Plant--PC Software									
99	ED-WA / ID / AN	0	0	0	0	0	0	0	0	0
99	GD-WA / ID / AN	5,763	0	0	0	5,763	0	0	0	0
99	GD-OR / AS	616	0	0	0	616	0	0	0	616
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	5,629,396	0	0	4,027,664	1,111,862	0	0	0	0
8	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	5,635,775	0	0	4,027,664	4,027,664	0	0	1,117,625	489,870
303115	Misc Intangible Plant--PC Software									
99	ED-WA / ID / AN	0	0	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0
8	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0
TOTAL		186,166,309	5,240,826	98,869	129,748,678	135,088,373	1,022,594	799,944	33,709,795	35,532,333
										708,374
										14,837,229
										15,545,603

ALLOCATION RATIOS:

G-ALL 7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%
G-ALL 8	Gas North/Oregon 4-Factor	100.000%	69.082%	30.918%
G-ALL 9	Elec/Gas North 4-Factor	100.000%	21.257%	0.000%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT		
For Month Ended December 31, 2015		
Average of Monthly Averages Basis		
Ref/Basis	Account Description	

AVISTA UTILITIES

Gas-North Copy

	Total	Electric	Gas North	Oregon Gas		
Deferred FIT - Common Plant (For Report APL)						
7	282900	CD-AA	(71,183,802)	(50,929,875)	(14,059,513)	(6,194,414)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(622,875)	(490,477)	(132,398)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total		(72,353,071)	(51,811,281)	(14,299,829)	(6,241,961)

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%	78.743%	21.257%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

AVISTA UTILITIES

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

Report ID:
C-WKC-1A

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****						Total	***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Idaho	Washington	Idaho		Washington	Idaho	Washington	Idaho	
1	151120 FUEL STOCK COAL-COLSTRIP						0						
1	151210 FUEL STOCK HOG FUEL-KFGS						0						
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			2,547,569			2,547,569					2,547,569	
1	154300 PLANT MATERIALS & OPER SUP-CS2						0						
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP						0						
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			9			9						9
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			2,679			2,679						2,679
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			111			111						111
99	163998 COMMON WORKING CAPITAL	0					0		0				
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	56,564,050	10,804,819				67,368,869	43,483,986	9,164,152	13,080,064	1,640,667		
	TOTAL	56,564,050	10,804,819	2,550,368	69,919,237		69,919,237	43,483,986	9,164,152	13,080,064	1,640,667	2,550,368	

ALLOCATION RATIOS:

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