

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
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)	22,050,473	14,550,609	7,499,864
Adjustments			
Adjusted Gas Net Operating Income (Loss)	<u>22,050,473</u>	<u>14,550,609</u>	<u>7,499,864</u>
G-APL Gas Net Adjusted Rate Base	396,002,000	269,078,818	126,923,182
RATE OF RETURN	<u>5.568%</u>	<u>5.408%</u>	<u>5.909%</u>

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

AVISTA UTILITIES
FINANCIAL MANAGEMENT

2016 MAY 11 AM 9:43

STATE OF IDAHO
PUBLIC UTILITIES COMMISSION
CLERK OF COURT

AVISTA UTILITIES

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

Report ID:
G-ALL-12A

Based on Data from:		System	Washington	Idaho
1	Input	System Contract Demand	100.000%	29.340%
2	Input	Number of Customers - AMA Percent	233,636 100.000%	154,906 66.302%
3	G-OPS	Direct Distribution Operating Expense Percent	13,620,002 100.000%	9,622,276 70.648%
	Input	Jurisdictional 4-Factor Ratio	5,739,125	4,064,950
		Direct O & M Accounts 798 - 894	7,045,594	6,673,065
		Direct O & M Accounts 901 - 935	12,784,719	10,738,015
		Total	100.000%	83.991%
		Percentage		16.009%
	Input	Direct Labor	7,974,843	5,623,508
		Amount: Accounts 798 - 894	2,684,546	2,179,593
		Amount: Accounts 901 - 935	10,659,389	7,803,101
		Total	100.000%	73.204%
		Percentage		26.796%
	Input	Total Number of Customers	235,378	155,972
		Percentage	100.000%	66.264%
	Input	Total Direct Plant	396,169,656	263,596,691
		Percentage	100.000%	66.536%
4	Input	Total Four Factor Allocators	400.000%	289.996%
		Percent	100.000%	72.499%
6	Input	Actual Therms Purchased	228,221,088	156,243,645
		Percent	100.000%	68.462%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

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

Report ID:
G-ALL-12A

AVISTA UTILITIES

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		2,799,198,133	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 Twelve Months Ended December 31, 2015
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

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	21,069,010	0	14,275,642	6,793,368
Percentage	100.000%	0.000%	67.757%	32.243%
Direct Labor Accts 580 - 894	12,684,814	0	9,288,418	3,396,396
Direct Labor Accts 901 - 935	1,603,381	0	233,486	1,369,895
Direct Labor Accts 901 - 905 Utility 9 Only	3,305,012	0	3,305,012	XXXXXX
Total	17,593,207	0	12,826,916	4,766,291
Percentage	100.000%	0.000%	72.908%	27.092%
Number of Customers at Percentage	329,722	0	231,528	98,194
	100.000%	0.000%	70.219%	29.781%
Net Direct Plant Percentage	588,468,040	0	385,114,173	203,353,867
	100.000%	0.000%	65.444%	34.556%
Total Percentages Average (GD AA)	400,000%	0.000%	276,328%	123,672%
	100.000%	0.000%	69.082%	30.918%

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES		
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		
Input	01-01-2014 thru 12-31-2014	

	Total	Electric	Gas North	Oregon Gas
Elec/Gas North 4-Factor				
Direct O & M Accts 580 - 894	67,621,722	60,416,061	7,205,661	0
Direct O & M Accts 901 - 935	38,441,898	32,202,921	6,238,977	0
Adjustments	0	0	0	0
Total	106,063,620	92,618,982	13,444,638	0
Percentage	100.000%	87.324%	12.676%	0.000%
Direct Labor Accts 580 - 894	61,766,029	49,821,911	11,944,118	0
Direct Labor Accts 901 - 935	3,969,931	3,522,548	447,383	0
Total	65,735,960	53,344,459	12,391,501	0
Percentage	100.000%	81.150%	18.850%	0.000%
Number of Customers at	601,722	370,194	231,528	0
Percentage	100.000%	61.522%	38.478%	0.000%
Net Direct Plant	2,563,811,758	2,178,697,585	385,114,173	0
Percentage	100.000%	84.979%	15.021%	0.000%
Total Percentages	400,000%	314.975%	85.025%	0.000%
Average (CD AN/ID/WA)	100.000%	78.743%	21.257%	0.000%

	Total	Electric	Gas North	Oregon Gas
Gas North/Oregon JP Factor %	100.000%	0.000%	90.350%	9.650%
Actual Annual Throughput Percent	System	Washington	Idaho	
	222,800,448	152,719,401	70,081,047	
	100.000%	68.545%	31.455%	
Book Depreciation Percent	18,291,498	12,409,024	5,882,474	
	100.000%	67.840%	32.160%	
Net Gas Plant (before DFIT) - AMA Percent	460,458,461	309,577,877	150,880,584	
	100.000%	67.233%	32.767%	
G-PLT Net Gas General Plant - AMA Percent	50,555,937	37,011,031	13,544,906	
	100.000%	73.208%	26.792%	
Net Allocated Schedule M's - AMA Percent	-1,646,110	-27,729,324	-13,916,786	
	100.000%	66.583%	33.417%	
Input Not Allocated	0.000%	0.000%	0.000%	

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 *****

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES										
SALES OF GAS:										
99	480000	139,845,052	0	139,845,052	98,613,917	0	98,613,917	41,231,135	0	41,231,135
99	4812XX	70,669,221	0	70,669,221	50,387,262	0	50,387,262	20,281,959	0	20,281,959
99	4813XX	3,352,195	0	3,352,195	1,980,198	0	1,980,198	1,371,997	0	1,371,997
99	481400	0	0	0	0	0	0	0	0	0
99	484000	267,952	0	267,952	232,617	0	232,617	35,335	0	35,335
99	499XXX	(4,624,197)	0	(4,624,197)	(3,172,435)	0	(3,172,435)	(1,451,762)	0	(1,451,762)
TOTAL SALES TO ULTIMATE CUSTOMERS		209,510,223	0	209,510,223	148,041,559	0	148,041,559	61,468,664	0	61,468,664
OTHER OPERATING REVENUES:										
99	483XXX	133,356,919	0	133,356,919	89,432,389	0	89,432,389	43,924,530	0	43,924,530
4	488000	12,502	0	12,502	6,610	0	6,610	5,892	0	5,892
99	4893XX	4,600,031	0	4,600,031	4,160,109	0	4,160,109	439,922	0	439,922
99	493000	2,445	0	2,445	2,445	0	2,445	0	0	0
4	495XXX	10,556,746	211,737	10,768,483	9,087,083	153,507	9,240,590	1,469,663	58,230	1,527,893
99	496100	0	0	0	0	0	0	0	0	0
TOTAL OTHER OPERATING REVENUES		148,528,643	211,737	148,740,380	102,688,636	153,507	102,842,143	45,840,007	58,230	45,898,237
TOTAL GAS REVENUES		358,038,866	211,737	358,250,603	250,730,195	153,507	250,883,702	107,308,671	58,230	107,366,901
PRODUCTION EXPENSES:										
G-804	804/805	219,933,395	0	219,933,395	149,313,631	0	149,313,631	70,619,764	0	70,619,764
99	808XXX	14,409,617	0	14,409,617	10,548,217	0	10,548,217	3,861,400	0	3,861,400
99	811000	(311,148)	0	(311,148)	(210,718)	0	(210,718)	(100,430)	0	(100,430)
10	813000	0	1,116,593	1,116,593	0	765,369	765,369	0	351,224	351,224
99	813010	93,965	0	93,965	66,183	0	66,183	27,782	0	27,782
TOTAL PRODUCTION EXPENSES		234,125,829	1,116,593	235,242,422	159,717,313	765,369	160,482,682	74,408,516	351,224	74,759,740
UNDERGROUND STORAGE EXPENSES:										
1	814000	0	13,588	13,588	0	9,601	9,601	0	3,987	3,987
1	824000	0	612,321	612,321	0	432,666	432,666	0	179,655	179,655
1	837000	0	586,279	586,279	0	414,265	414,265	0	172,014	172,014
TOTAL UNDERGROUND STORAGE OPER EXP		0	1,212,188	1,212,188	0	856,532	856,532	0	355,656	355,656
G-DEPX	Depreciation Expense-Underground Storage	0	621,734	621,734	0	439,317	439,317	0	182,417	182,417
G-AMTX	Amortization Expense-Underground Storage	0	228	228	0	161	161	0	67	67
G-OTX	Taxes Other Than FIT	0	315,900	315,900	0	223,215	223,215	0	92,685	92,685
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA		0	937,862	937,862	0	662,693	662,693	0	275,169	275,169

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

AVISTA UTILITIES

Report ID:
G-OPS-12A

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

TOTAL UNDERGROUND STORAGE EXPENSES	0	2,150,050	2,150,050	0	1,519,225	1,519,225	0	630,825	630,825
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RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis
 Ref/Basis Account Description

AVISTA UTILITIES

Report ID:
G-OPS-12A

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****			***** IDAHO *****		
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:							
OPERATION							
3	870000	456,229	1,166,712	1,622,941	391,071	824,259	1,215,330
3	871000	0	0	0	0	0	0
3	874000	3,309,728	799,462	4,109,190	2,614,460	564,804	3,179,264
3	875000	115,792	0	115,792	76,111	0	76,111
3	876000	6,178	0	6,178	4,973	0	4,973
3	877000	126,414	0	126,414	54,160	0	54,160
3	878000	948,292	73,639	1,021,931	802,315	52,024	854,339
3	879000	1,979,993	133,471	2,113,464	1,174,146	94,295	1,268,441
3	880000	1,316,860	669,102	1,985,962	957,805	472,707	1,430,512
3	881000	5,136	35,826	40,962	5,136	25,310	30,446
MAINTENANCE							
3	885000	104,216	0	104,216	48,599	0	48,599
3	887000	1,270,552	214	1,270,766	904,743	151	904,894
3	889000	266,906	12,152	279,058	207,546	8,585	216,131
3	890000	227,722	127	227,849	133,909	90	133,999
3	891000	106,365	0	106,365	42,464	0	42,464
3	892000	1,849,879	2,636	1,852,515	1,182,327	1,862	1,184,189
3	893000	1,528,938	731,933	2,260,871	1,021,952	517,096	1,539,048
3	894000	802	185,223	186,025	559	130,856	131,415
TOTAL DISTRIBUTION OPERATING EXP		13,620,002	3,810,497	17,430,499	9,622,276	2,692,039	12,314,315
G-DEPX	Depreciation Expense-Distribution	13,618,478	64,599	13,683,077	9,049,726	44,226	9,093,952
G-OTX	Taxes Other Than FIT	16,768,396	0	16,768,396	14,157,215	0	14,157,215
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		30,386,874	64,599	30,451,473	23,206,941	44,226	23,251,167
TOTAL DISTRIBUTION EXPENSES		44,006,876	3,875,096	47,881,972	32,829,217	2,736,265	35,565,482
					11,177,659	1,138,831	12,316,490

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

AVISTA UTILITIES

Report ID:
G-OPS-12A

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	0	222,797	222,797	0	147,719	147,719	0	75,078	75,078
2	902000	1,812,119	114,885	1,927,004	1,624,427	76,171	1,700,598	187,692	38,714	226,406
G-903	903XXX	657,008	4,761,063	5,418,071	440,329	3,156,680	3,597,009	216,679	1,604,383	1,821,062
2	904000	0	1,902,041	1,902,041	0	1,261,091	1,261,091	0	640,950	640,950
2	905000	0	164,886	164,886	0	109,323	109,323	0	55,563	55,563
	TOTAL CUSTOMER ACCOUNTS EXPENSES	2,469,127	7,165,672	9,634,799	2,064,756	4,750,984	6,815,740	404,371	2,414,688	2,819,059
CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX	5,842,343	204,844	6,047,187	5,773,832	135,816	5,909,648	68,511	69,028	137,539
2	909000	0	539,942	539,942	0	357,992	357,992	0	181,950	181,950
2	910000	0	66,990	66,990	0	44,416	44,416	0	22,574	22,574
	TOTAL CUSTOMER SERVICE & INFO EXP	5,842,343	811,776	6,654,119	5,773,832	538,224	6,312,056	68,511	273,552	342,063
SALES EXPENSES:										
2	912000	0	0	0	0	0	0	0	0	0
2	913000	0	0	0	0	0	0	0	0	0
2	916000	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-12A
For Twelve Months 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	101,413	8,400,506	8,501,919	67,010	6,090,283	6,157,293	34,403	2,310,223	2,344,626
4	921000	2,925	1,114,441	1,117,366	2,925	807,959	810,884	0	306,482	306,482
4	922000	0	(18,378)	(18,378)	0	(13,324)	(13,324)	0	(5,054)	(5,054)
4	923000	8,952	2,515,573	2,524,525	8,952	1,823,765	1,832,717	0	691,808	691,808
4	924000	0	324,827	324,827	0	235,496	235,496	0	89,331	89,331
4	925XXX	6,094	939,613	945,707	6,051	681,210	687,261	43	258,403	258,446
4	926XXX	0	465,473	465,473	0	337,463	337,463	0	128,010	128,010
4	928000	896,861	209,623	1,106,484	631,106	151,975	783,081	0	57,648	323,403
4	930000	35,892	1,128,128	1,164,020	23,816	817,882	841,698	265,755	310,246	322,322
4	931000	8,659	256,542	265,201	8,659	185,990	194,649	0	70,552	70,552
4	935000	357,873	2,371,747	2,729,620	265,550	1,719,493	1,985,043	92,323	652,254	744,577
	TOTAL ADMIN & GEN OPERATING EXP	1,418,669	17,708,095	19,126,764	1,014,069	12,838,192	13,852,261	404,600	4,869,903	5,274,503
G-DEPX	Depreciation Expense-General Plant	370,370	3,616,317	3,986,687	253,962	2,621,793	2,875,755	116,408	994,524	1,110,932
G-AMTX	Amortization Expense - General Plant - 303000	30,281	119,007	149,288	24,862	86,279	111,141	5,419	32,728	38,147
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	2,768	3,666,016	3,668,784	0	2,657,825	2,657,825	2,768	1,008,191	1,010,959
G-AMTX	Amortization Expense-General Plant - 390200, 391	0	5,371	5,371	0	3,894	3,894	0	1,477	1,477
99	407025	0	0	0	0	0	0	0	0	0
	WA GRC Jackson Prairie O&M Deferral	(1,029,610)	0	(1,029,610)	0	0	0	(1,029,610)	0	(1,029,610)
99	407229	0	0	0	0	0	0	0	0	0
	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407335	0	0	0	0	0	0	0	0	0
	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	0	0	0	0	0	0	0	0	0
	Project Compass Amortization	0	0	0	0	0	0	0	0	0
99	407425	0	0	0	0	0	0	0	0	0
	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468	(672,542)	0	(672,542)	0	0	0	(672,542)	0	(672,542)
	Project Compass Deferral - ID	(1,298,733)	7,406,711	6,107,978	278,824	5,369,791	5,648,615	(1,577,557)	2,036,920	459,363
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	119,936	25,114,806	25,234,742	1,292,893	18,207,983	19,500,876	(1,172,957)	6,906,823	5,733,866
	TOTAL ADMIN & GENERAL EXPENSES	286,564,111	40,233,993	326,798,104	201,678,011	28,518,050	230,196,061	84,886,100	11,715,943	96,602,043
	TOTAL EXPENSES BEFORE FIT									
	NET OPERATING INCOME (LOSS) BEFORE FIT			31,452,499			20,687,641			10,764,858
G-FIT	FEDERAL INCOME TAX			(1,987,316)			(1,680,669)			(306,647)
G-FIT	DEFERRED FEDERAL INCOME TAX			11,419,402			7,837,585			3,581,817
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(30,060)			(19,884)			(10,176)
	GAS NET OPERATING INCOME (LOSS)			22,050,473			14,550,609			7,499,864

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	Direct	Allocated	Direct	Allocated
Total		Total		Total	
	100.000%		70.660%		29.340%
	100.000%		66.302%		33.698%
	100.000%		70.648%		29.352%
	100.000%		72.499%		27.501%
	100.000%		68.545%		31.455%
	0.000%		0.000%		0.000%

ALLOCATION RATIOS:

Ref/Basis	Account	Description	System	Washington	Idaho
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			

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

AVISTA UTILITIES

Report ID:
G-495-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU	52,520	211,737	264,257	52,520	153,507	206,027	0	58,230	58,230
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,001	0	4,500,001	3,030,338	0	3,030,338	1,469,663	0	1,469,663
4	495100	ENTITLEMENT PENALTIES	0	0	0	0	0	0	0	0	0
4	495280	OTHER GAS REV-DECOUPLING MECHA	0	0	0	0	0	0	0	0	0
99	495311	CONTRA DECOUPLING DEFERRAL	(910,063)	0	(910,063)	(910,063)	0	(910,063)	0	0	0
4	495328	RESIDENTIAL DECOUPLING DEFERRE	5,201,689	0	5,201,689	5,201,689	0	5,201,689	0	0	0
4	495329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	1,712,599	0	1,712,599	1,712,599	0	1,712,599	0	0	0
4	495339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
4	495600	OTHER GAS REVENUE-DSM LOST MAR	0	0	0	0	0	0	0	0	0
4	495680	OTHER GAS REVENUE-MARGIN REDUC	0	0	0	0	0	0	0	0	0
4	495711	OTHER GAS REVENUE-GLENDALE SYS	0	0	0	0	0	0	0	0	0
4	495780	OTHER GAS REVENUE-PPP RECOVERY	0	0	0	0	0	0	0	0	0
4	495900	GAS CUSTOMERS-OTHER GAS REVENU	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			10,556,746	211,737	10,768,483	9,087,083	153,507	9,240,590	1,469,663	58,230	1,527,893

ALLOCATION RATIOS:

G-ALL 4 Jurisdictional 4-Factor Ratio 100.000%

G-ALL 99 Not Allocated 0.000%

72.499%

27.501%

0.000%

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

Ref/Basi: Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
		Direct	Allocated	Direct	Allocated	Direct	Allocated	
6	804000 Gas Purchases	162,090,386	0	108,813,516	0	53,276,870	0	53,276,870
1	804001 Pipeline Demand Costs	26,921,604	0	19,063,495	0	7,858,109	0	7,858,109
1	804002 Transport Variable Charges	1,376,928	0	974,964	0	401,964	0	401,964
6	804010 Gas Costs - Fixed Hedge	(2,406)	0	(317)	0	(2,089)	0	(2,089)
6	804014 GTI Contributions	0	0	(442)	0	442	0	442
6	804017 Transaction Fees	395,912	0	267,138	0	128,774	0	128,774
6	804140 Gas Research Contributions	0	0	0	0	0	0	0
6	804170 Gas Transaction Fees	0	0	0	0	0	0	0
6	804600 Gas Purchases - Financial	8,163,258	0	5,655,987	0	2,507,271	0	2,507,271
6	804700 Gas Costs - Offsystem Bookout	2,541,586	0	1,699,529	0	842,057	0	842,057
6	804711 Gas Costs - Offsystem Bookout Offset	(2,541,586)	0	(1,699,529)	0	(842,057)	0	(842,057)
6	804730 Gas Costs - Intracompany LDC Gas	11,164,102	0	7,491,845	0	3,672,257	0	3,672,257
6	804999 Off System Gas Purchases	0	0	0	0	0	0	0
99	805110 Gas Exp - Rate Amortizations	(4,417,394)	0	(2,309,562)	0	(2,107,832)	0	(2,107,832)
99	805111 Amortize ID Holdback	0	0	0	0	0	0	0
99	805120 Gas Expense - Rate Deferrals	14,241,005	0	9,357,007	0	4,883,998	0	4,883,998
	TOTAL PURCHASED GAS COSTS	219,933,395	0	149,313,631	0	70,619,764	0	70,619,764

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Report ID:
G-903-12A

Ref/Basis/Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2 903000 Customer Records & Collections	657,008	4,761,063	5,418,071	440,329	3,156,680	3,597,009	216,679	1,604,383	1,821,062
12 903920 Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12 903930 Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903	657,008	4,761,063	5,418,071	440,329	3,156,680	3,597,009	216,679	1,604,383	1,821,062

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Report ID:
G-908-12A

Ref/Basis:Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
		Direct	Allocated	Direct	Allocated	Direct	Allocated
2	908000 Customer Assistance Expense	224,073	204,844	155,562	135,816	68,511	69,028
99	908600 Public Purpose Tariff Rider Expense Offset	5,168,522	0	5,168,522	0	0	0
99	908610 Limited Income Tax Refund Program	143,696	0	143,696	0	0	0
99	908690 Schedule 91 Amortization included in Unbilled	306,052	0	306,052	0	0	0
99	908990 DSM Amortization	0	0	0	0	0	0
	Total Account 908	5,842,343	204,844	5,773,832	135,816	68,511	69,028
			6,047,187	5,909,648	5,909,648		137,539

ALLOCATION RATIOS:

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

66.302%
 0.000%

33.698%
 0.000%

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

AVISTA UTILITIES

Report ID:
G-INT-12A

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.95%	51.95%
2	Cost of Debt		5.249%	5.218%
	Total Cost of Debt		2.727%	2.711%
	Total Weighted Cost		2.727%	2.711%
G-APL	Net Rate Base	396,002,000	269,078,818	126,923,182
	Interest Deduction for FIT Calculation	10,778,666	7,337,779	3,440,887

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

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	358,250,603	250,883,702	107,366,901
G-OPS	289,300,791	200,633,586	88,667,205
G-OPS	20,413,017	15,182,045	5,230,972
G-OTX	17,084,296	14,380,430	2,703,866
	<u>31,452,499</u>	<u>20,687,641</u>	<u>10,764,858</u>
G-INT	10,778,666	7,337,779	3,440,887
G-SCM	(26,351,880)	(18,151,774)	(8,200,106)
	<u>(5,678,047)</u>	<u>(4,801,912)</u>	<u>(876,135)</u>
	35.00%	35.00%	35.00%
	<u>(1,987,316)</u>	<u>(1,680,669)</u>	<u>(306,647)</u>
G-DTE	11,419,402	7,837,585	3,581,817
99	(30,060)	(19,884)	(10,176)
	<u>9,402,026</u>	<u>6,137,032</u>	<u>3,264,994</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 Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
G-SCM-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
			14,021,897	8,093,270	9,328,550	5,853,494	4,683,347	2,239,776
				22,115,167		15,182,044		6,933,123
12	997000	Book Depreciation & Amortization	0	517,614	0	348,007	0	169,607
2	997001	Contributions in Aid of Construction	0	0	0	0	0	0
2	997002	Injuries and Damages	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0
4	997005	FAS106 Current Retirees Medical Accrual	0	541,746	0	392,760	0	148,986
6	997008	DSM Book Amortization	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	9,823,610	9,823,610	7,047,445	0	2,776,165	0
4	997015	Airplane Lease Payments	0	149,176	0	108,151	0	41,025
12	997016	Redemption Expense Amortization	0	296,632	0	199,435	0	97,197
4	997020	FAS87 Current Pension Accrual	0	1,643,477	0	1,191,504	0	451,973
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(6,041,374)	(6,041,374)	(6,041,374)	0	0	0
12	997032	Interest Rate Swaps	0	(1,772,451)	0	(1,191,672)	0	(580,779)
4	997033	DSM Tariff Rider	(1,113,803)	(1,113,802)	(1,063,122)	1	(50,681)	0
12	997048	AFUDC	0	(113,020)	0	(75,987)	0	(37,033)
11	997049	Tax Depreciation	0	(45,264,051)	0	(30,707,132)	0	(14,556,919)
1	997055	Deferred Gas Exchange	0	10	0	7	0	3
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	200,221	200,221	306,052	0	(105,831)	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,221,915	0	828,947	0	392,968
4	997081	Deferred Compensation	0	(154,842)	0	(112,259)	0	(42,583)
4	997082	Meal Disallowances	0	138,195	0	100,190	0	38,005
4	997083	Paid Time Off	0	58,510	0	42,419	0	16,091
2	997084	Customer Uncollectibles	0	(70,951)	0	(47,042)	0	(23,909)
99	997098	Provision for Rate Refund	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(6,931,341)	0	(4,660,148)	0	(2,271,193)
12	997102	Amort Idaho Earnings Test (254229)	(923,779)	(923,779)	0	0	(923,779)	0
99	997103	Def Project Compass	(672,542)	(672,542)	0	0	(672,542)	0
		TOTAL SCHEDULE M ADJUSTMENTS	16,890,551	(41,646,110)	9,577,551	(27,729,325)	5,716,679	(13,916,785)
				(26,351,880)		(18,151,774)		(8,200,106)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS

DEFERRED INCOME TAX EXPENSE--GAS

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

Report ID:
G-DTE-12A

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
14	410100 Deferred Federal Income Tax Expense - Allocated			
99	410100 Deferred Federal Income Tax Exp	11,725,483	7,807,178	3,918,305
		(294,553)	98,541	(393,094)
	SUBTOTAL	11,430,930	7,905,719	3,525,211
14	411100 Deferred Federal Income Tax Expense - Allocated			
99	411100 Deferred Federal Income Tax Exp	58,549	38,984	19,565
		(70,077)	(107,118)	37,041
	SUBTOTAL	(11,528)	(68,134)	56,606
	Total Deferred Federal Income Tax Expense	11,419,402	7,837,585	3,581,817

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	66.583%	33.417%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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	0	315,900	315,900	0	223,215	223,215	0	92,685	92,685
		R&P Property Tax - Storage	0	315,900	315,900	0	223,215	223,215	0	92,685	92,685
		TOTAL UNDERGROUND STORAGE TAX	0	315,900	315,900	0	223,215	223,215	0	92,685	92,685
99	408110	DISTRIBUTION	5,793,296	0	5,793,296	5,793,296	0	5,793,296	0	0	0
99	408120	State Excise Tax	6,674,425	0	6,674,425	5,556,559	0	5,556,559	1,117,866	0	1,117,866
99	408130	Municipal Occupation & License Tax	0	0	0	0	0	0	0	0	0
99	408160	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	Miscellaneous State or Local Tax	4,204,169	0	4,204,169	2,807,360	0	2,807,360	1,396,809	0	1,396,809
99	409100	R&P Property Tax - Distribution	96,506	0	96,506	0	0	0	96,506	0	96,506
		State Income Tax	16,768,396	0	16,768,396	14,157,215	0	14,157,215	2,611,181	0	2,611,181
		TOTAL DISTRIBUTION TAX	16,768,396	0	16,768,396	14,157,215	0	14,157,215	2,611,181	0	2,611,181
		TOTAL TAXES OTHER THAN FIT	16,768,396	315,900	17,084,296	14,157,215	223,215	14,380,430	2,611,181	92,685	2,703,866

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.0000%	70.6600%	29.3400%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
G-PLT-12A

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,278,452	1,795,338	3,073,790	1,022,594	1,301,602	2,324,196	255,858	493,736	749,594
4	3031XX	Misc Intangible IT Plant (3031XX)	16,645	29,008,306	29,024,951	0	21,030,732	21,030,732	16,645	7,977,574	7,994,219
		TOTAL INTANGIBLE PLANT	1,295,097	30,803,644	32,098,741	1,022,594	22,332,334	23,354,928	272,503	8,471,310	8,743,813
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	466,806	466,806	0	329,845	329,845	0	136,961	136,961
1	351XXX	Structures & Improvements	0	1,704,617	1,704,617	0	1,204,482	1,204,482	0	500,135	500,135
1	352XXX	Wells	0	18,644,792	18,644,792	0	13,174,410	13,174,410	0	5,470,382	5,470,382
1	353000	Lines	0	1,044,478	1,044,478	0	738,028	738,028	0	306,450	306,450
1	354000	Compressor Station Equipment	0	11,828,225	11,828,225	0	8,357,824	8,357,824	0	3,470,401	3,470,401
1	355000	Measuring & Regulating Equipment	0	498,885	498,885	0	352,512	352,512	0	146,373	146,373
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	1,808,624	1,808,624	0	1,277,974	1,277,974	0	530,650	530,650
		TOTAL UNDERGROUND STORAGE PLANT	0	36,400,139	36,400,139	0	25,720,338	25,720,338	0	10,679,801	10,679,801
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	179,924	0	179,924	116,789	0	116,789	63,135	0	63,135
6	375000	Structures & Improvements	896,165	0	896,165	542,253	0	542,253	353,912	0	353,912
6	376000	Mains	270,497,207	2,512,521	273,009,728	175,483,584	1,720,122	177,203,706	95,013,623	792,399	95,806,022
6	378000	Measuring & Reg Station Equip-General	5,412,762	127,100	5,539,862	3,265,654	87,015	3,352,669	2,147,108	40,085	2,187,193
6	379000	Measuring & Reg Station Equip-City Gate	6,271,156	0	6,271,156	1,933,238	0	1,933,238	4,337,918	0	4,337,918
6	380000	Services	186,602,117	0	186,602,117	127,047,228	0	127,047,228	59,554,889	0	59,554,889
6	381000	Meters	70,732,546	0	70,732,546	47,776,809	0	47,776,809	22,955,737	0	22,955,737
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,320,815	0	3,320,815	2,575,612	0	2,575,612	745,203	0	745,203
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	544,001,287	2,639,621	546,640,908	358,805,092	1,807,137	360,612,229	185,196,195	832,484	186,028,679
GENERAL PLANT											
4	389XXX	Land & Land Rights	681,998	1,269,469	1,951,467	589,062	920,352	1,509,414	92,936	349,117	442,053
4	390XXX	Structures & Improvements	4,965,781	17,819,505	22,785,286	3,738,902	12,918,963	16,657,865	1,226,879	4,900,542	6,127,421
4	391XXX	Office Furniture & Equipment	27,114	12,125,206	12,152,320	8,197	8,790,653	8,798,850	18,917	3,334,553	3,353,470
4	392XXX	Transportation Equipment	9,464,635	1,980,283	11,444,918	7,063,015	1,435,685	8,498,700	2,401,620	544,598	2,946,218
4	393000	Stores Equipment	151,287	610,033	761,320	114,151	442,268	556,419	37,136	167,765	204,901
4	394000	Tools, Shop & Garage Equipment	2,559,475	4,168,993	6,728,468	1,982,075	3,022,478	5,004,553	577,400	1,146,515	1,723,915

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

AMVISTA UTILITIES

Report ID:
G-PLT-12A

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	39,214	395,643	434,857	29,575	286,837	316,412	9,639	108,806	118,445
4	396XXX	Power Operated Equipment	3,843,949	1,109,517	4,953,466	2,858,524	804,389	3,662,913	985,425	305,128	1,290,553
4	397XXX	Communications Equipment	2,262,124	8,615,425	10,877,549	844,838	6,246,097	7,090,935	1,417,286	2,369,328	3,786,614
4	398000	Miscellaneous Equipment	1,060	85,116	86,176	1,060	61,708	62,768	0	23,408	23,408
		TOTAL GENERAL PLANT	23,996,637	48,179,190	72,175,827	17,229,399	34,929,430	52,158,829	6,767,238	13,249,760	20,016,998
		TOTAL PLANT IN SERVICE	569,293,021	118,022,594	687,315,615	377,057,085	84,789,239	461,846,324	192,235,936	33,233,355	225,469,291
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(13,778,484)	(13,778,484)	0	(9,735,877)	(9,735,877)	0	(4,042,607)	(4,042,607)
G-ADEP		Distribution Plant	(181,960,013)	(1,535,620)	(183,495,633)	(120,571,631)	(1,051,316)	(121,622,947)	(61,388,382)	(484,304)	(61,872,686)
G-ADEP		General Plant	(7,815,676)	(13,754,088)	(21,569,764)	(5,139,581)	(9,971,576)	(15,111,157)	(2,676,095)	(3,782,512)	(6,458,607)
		TOTAL ACCUMULATED DEPRECIATION	(189,775,689)	(29,068,192)	(218,843,881)	(125,711,212)	(20,758,769)	(146,469,981)	(64,064,477)	(8,309,423)	(72,373,900)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(182,346)	(215,853)	(398,199)	(129,135)	(156,491)	(285,626)	(53,211)	(59,362)	(112,573)
G-AAMT		Misc IT Intangible Plant - 3031XX	(5,378)	(7,319,597)	(7,324,975)	0	(5,306,634)	(5,306,634)	(5,378)	(2,012,963)	(2,018,341)
G-AAMT		Underground Storage	0	(239,973)	(239,973)	0	(169,565)	(169,565)	0	(70,408)	(70,408)
G-AAMT		General Plant - 390200, 396200	(4,598)	(45,528)	(50,126)	(3,634)	(33,007)	(36,641)	(964)	(12,521)	(13,485)
		TOTAL ACCUMULATED AMORTIZATION	(192,322)	(7,820,951)	(8,013,273)	(132,769)	(5,665,697)	(5,798,466)	(59,553)	(2,155,254)	(2,214,807)
		TOTAL ACCUMULATED DEPR/AMORT	(189,968,011)	(36,889,143)	(226,857,154)	(125,843,981)	(26,424,466)	(152,268,447)	(64,124,030)	(10,464,677)	(74,588,707)
		NET GAS UTILITY PLANT before DFIT	379,325,010	81,133,451	460,458,461	251,213,104	58,364,773	309,577,877	128,111,906	22,768,678	150,880,584
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(81,418,381)	(81,418,381)	0	(54,740,020)	(54,740,020)	0	(26,678,361)	(26,678,361)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,250,758)	(13,250,758)	0	(9,599,990)	(9,599,990)	0	(3,650,768)	(3,650,768)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(107,919)	(107,919)	0	(78,240)	(78,240)	0	(29,679)	(29,679)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(960,494)	(960,494)	0	(645,769)	(645,769)	0	(314,725)	(314,725)
		TOTAL ACCUMULATED DFIT	0	(95,737,552)	(95,737,552)	0	(65,064,019)	(65,064,019)	0	(30,673,533)	(30,673,533)
		NET GAS UTILITY PLANT	379,325,010	(14,604,101)	364,720,909	251,213,104	(6,699,246)	244,513,858	128,111,906	(7,904,855)	120,207,051

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.462%	31.538%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.233%	32.767%

RESULTS OF OPERATIONS
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

Ref/Basis Account Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****				
	Direct	Allocated	Direct	Allocated	Direct	Allocated			
G-PLT NET GAS PLANT IN SERVICE	379,325,010	(14,604,101)	364,720,909	251,213,104	(6,699,246)	244,513,858	128,111,906	(7,904,855)	120,207,051
OTHER ADJUSTMENTS:									
4 253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4 190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1 117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,049,570	4,049,570	0	1,681,494	1,681,494
1 164100 Gas Inventory-Jackson Prairie	0	12,298,146	12,298,146	0	8,689,870	8,689,870	0	3,608,276	3,608,276
4 252000 Customer Advances	(81,232)	(61)	(81,293)	(11,804)	(44)	(11,848)	(69,428)	(17)	(69,445)
99 235199 Customer Deposits	(472,815)	0	(472,815)	(472,815)	0	(472,815)	0	0	0
C-WKC Working Capital	12,310,183	1,495,806	13,805,989	12,310,183	0	12,310,183	0	1,495,806	1,495,806
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	11,756,136	19,524,955	31,281,091	11,825,564	12,739,396	24,564,960	(69,428)	6,785,559	6,716,131
NET RATE BASE	391,081,146	4,920,854	396,002,000	263,038,668	6,040,150	269,078,818	128,042,478	(1,119,296)	126,923,182

ALLOCATION RATIOS:

G-ALL 1 System Contract Demand	100.0000%	70.660%	29.340%
G-ALL 4 Jurisdictional 4-Factor Ratio	100.0000%	72.499%	27.501%
G-ALL 99 Not Allocated	0.0000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH DEPRECIATION EXPENSE		G-DEPX-12A
For Twelve Months 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)	7,814,106	7,814,106								
Hydro (ED-AN)	8,819,905	8,819,905								
Other (ED-AN)	9,395,734	9,395,734								
Total Electric Production	26,029,745	26,029,745								
Electric Transmission										
ED-AN	11,040,922	11,040,922								
Total Electric Transmission	11,040,922	11,040,922								
Electric Distribution										
ED-AN	32,993	32,993								
ED-ID	15,261,954	15,261,954								
ED-WA	25,404,698	25,404,698								
Total Electric Distribution	40,699,645	40,699,645								
Gas Underground Storage										
1 GD-AN	621,734	621,734								
GD-OR	118,815	118,815								
Total Gas Underground Storage	740,549	740,549								
Gas Distribution										
6 GD-AN	64,599	64,599								
GD-ID	4,568,752	4,568,752								
GD-WA	9,049,726	9,049,726								
GD-OR	5,988,447	5,988,447								
Total Gas Distribution	19,671,524	13,618,478	13,663,077	5,988,447	13,663,077	64,599	64,599	44,226	9,049,726	4,568,752
General Plant										
ED-AN	2,786,430	2,786,430								
ED-ID	188,665	188,665								
ED-WA	1,114,294	1,114,294								
7,4 CD-AA	16,430,622	11,755,617	3,245,212	1,429,793	3,245,212	3,245,212	3,245,212	2,352,746	2,352,746	892,466
9,4 CD-AN	701,053	552,037	149,016		149,016	149,016	149,016	108,035	108,035	40,981
9 CD-ID	329,090	259,139	69,951		69,951	69,951	69,951			69,951
9 CD-WA	180,696	142,287	38,409		38,409	38,409	38,409			38,409
8,4 GD-AA	263,677		182,153	81,524	182,153	182,153	182,153	132,059	132,059	50,094
4 GD-AN	39,936		39,936		39,936	39,936	39,936	28,953	28,953	10,983
GD-ID	46,457		46,457		46,457	46,457	46,457			46,457
GD-WA	215,553		215,553		215,553	215,553	215,553			215,553
GD-OR	208,972			208,972						
Total General Plant	22,505,445	16,798,469	3,986,687	1,720,289	3,986,687	370,370	3,616,317	2,621,793	253,962	116,408
Total Depreciation Expense	120,667,830	94,568,781	18,291,498	7,827,551	13,988,848	4,302,650	18,291,498	3,105,336	9,303,668	4,685,160
Allocation Ratios:										
Service -		Electric	Gas-North	Gas-South	Jurisdiction -			Washington		
					Page 1 of 2					

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	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	68.462%	31.538%

AVISTA UTILITIES

Report ID:
G-AMTX-12A

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

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	70.660%	29.340%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	72.499%	27.501%
9 Elec/Gas North 4-Factor	78.743%	21.257%	0.000%			

AVISTA UTILITIES

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

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 *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Electric Production										
Steam (ED-AN)	(289,514,414)	(289,514,414)								
Hydro (ED-AN)	(134,772,883)	(134,772,883)								
Other (ED-AN)	(98,186,107)	(98,186,107)								
Total Electric Production	(522,473,404)	(522,473,404)								
Electric Transmission										
ED-AN	(197,982,054)	(197,982,054)								
Total Electric Transmission	(197,982,054)	(197,982,054)								
Electric Distribution										
ED-AN	(13,435)	(13,435)								
ED-ID	(170,667,615)	(170,667,615)								
ED-WA	(273,569,080)	(273,569,080)								
Total Electric Distribution	(444,250,130)	(444,250,130)								
Gas Underground Storage										
GD-AN	(13,778,484)	(13,778,484)	(13,778,484)	(687,608)						
GD-OR	(687,608)			(687,608)						
Total Gas Underground Storage	(14,466,092)	(13,778,484)	(13,778,484)	(687,608)						
Gas Distribution										
GD-AN	(1,535,620)	(1,535,620)	(1,535,620)							
GD-ID	(61,388,382)	(61,388,382)	(61,388,382)							
GD-WA	(120,571,631)	(120,571,631)	(120,571,631)							
GD-OR	(94,732,255)	(94,732,255)		(94,732,255)						
Total Gas Distribution	(278,227,888)	(183,495,633)	(183,495,633)	(94,732,255)						
General Plant										
ED-AN	(40,549,322)	(40,549,322)								
ED-ID	(7,468,277)	(7,468,277)								
ED-WA	(16,771,945)	(16,771,945)								
CD-AA	(40,813,985)	(29,201,182)	(8,061,170)	(3,551,633)						
CD-AN	(11,988,651)	(9,440,351)	(2,548,310)							
CD-ID	(5,437,268)	(4,281,522)	(1,155,746)							
CD-WA	(2,693,669)	(2,121,103)	(572,566)							
GD-AA	(1,800,618)	(1,243,903)	(1,243,903)	(556,715)						
GD-AN	(1,900,705)	(1,900,705)	(1,900,705)							
GD-ID	(1,520,349)	(1,520,349)	(1,520,349)							
GD-WA	(4,567,015)	(4,567,015)	(4,567,015)							
GD-OR	(4,316,403)			(4,316,403)						
Total General Plant	(139,828,217)	(109,833,702)	(21,569,764)	(8,424,751)						
Total Accumulated Depreciation	(1,597,227,765)	(1,274,539,290)	(218,843,881)	(103,844,614)						
					(189,775,689)	(29,068,192)	(218,843,881)	(125,711,212)	(20,758,769)	(146,469,981)
					(7,815,676)	(13,754,088)	(21,569,764)	(5,139,581)	(9,971,576)	(15,111,157)
					(181,960,013)	(1,535,620)	(183,495,633)	(120,571,631)	(1,051,316)	(121,622,947)
					(13,778,484)		(13,778,484)		(9,735,877)	(9,735,877)
					(1,535,620)		(1,535,620)		(1,051,316)	(1,051,316)
					(61,388,382)		(61,388,382)		(61,388,382)	(61,388,382)
					(120,571,631)		(120,571,631)		(120,571,631)	(120,571,631)
					(183,495,633)		(183,495,633)		(1,051,316)	(1,051,316)
					(13,778,484)		(13,778,484)		(9,735,877)	(9,735,877)
					(1,535,620)		(1,535,620)		(1,051,316)	(1,051,316)
					(61,388,382)		(61,388,382)		(61,388,382)	(61,388,382)
					(120,571,631)		(120,571,631)		(61,388,382)	(61,388,382)
					(183,495,633)		(183,495,633)		(61,388,382)	(61,388,382)
					(13,778,484)		(13,778,484)		(4,042,607)	(4,042,607)
					(14,466,092)		(13,778,484)		(4,042,607)	(4,042,607)
					(1,535,620)		(1,535,620)		(484,304)	(484,304)
					(61,388,382)		(61,388,382)		(484,304)	(484,304)
					(120,571,631)		(120,571,631)		(61,388,382)	(61,388,382)
					(94,732,255)		(94,732,255)		(61,388,382)	(61,388,382)
					(278,227,888)		(183,495,633)		(484,304)	(484,304)
					(40,549,322)				(2,216,902)	(2,216,902)
					(7,468,277)				(700,811)	(700,811)
					(16,771,945)				(1,155,746)	(1,155,746)
					(29,201,182)				(572,566)	(572,566)
					(9,440,351)				(901,817)	(901,817)
					(4,281,522)				(1,377,992)	(1,377,992)
					(2,121,103)				(522,713)	(522,713)
					(1,800,618)				(342,086)	(342,086)
					(1,900,705)				(522,713)	(522,713)
					(1,520,349)				(1,520,349)	(1,520,349)
					(4,567,015)				(1,520,349)	(1,520,349)
					(4,316,403)				(4,567,015)	(4,567,015)
					(139,828,217)		(109,833,702)		(2,676,095)	(3,782,512)
					(1,597,227,765)		(1,274,539,290)		(9,971,576)	(15,111,157)
									(64,064,477)	(8,309,423)
									(20,758,769)	(146,469,981)
									(64,064,477)	(72,373,900)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -

Washington

Idaho
 Print Date Time: 5/10/2016 10:30 AM

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION		G-ADEP-12A
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		

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%	68.082%	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	68.462%	31.538%

AVISTA UTILITIES

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

Report ID:
G-AAWT-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 *****	
		Allocated	Total	Allocated	Total	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
	ED-AN	(8,763,753)	(8,763,753)										
	Misc Intangible Pkt (303000)	(1,012,336)	(1,012,336)										
Total Production/Transmission		(9,776,089)	(9,776,089)										
Distribution													
	ED-WA	(133,159)	(133,159)										
	Misc Intangible Pkt (303000)	(29,454)	(29,454)										
Total Distribution		(162,613)	(162,613)										
General Plant - 303000													
7,4	CD-AA	(1,014,904)	(726,133)	(200,454)	(88,317)			(200,454)	(200,454)	(145,327)	(55,127)		
9,4	CD-AN	(72,446)	(57,047)	(15,399)				(15,399)	(15,399)	(11,164)	(4,235)		
	GD-ID	(53,211)		(53,211)				(53,211)	(53,211)				
	GD-WA	(129,135)		(129,135)				(129,135)	(129,135)				
	GD-OR	(88,533)		(88,533)				(88,533)	(88,533)				
Total General Plant - 303000		(1,338,229)	(783,180)	(398,199)	(156,850)			(182,346)	(215,863)	(129,135)	(59,362)		(112,573)
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	(31,288,965)	(22,372,006)	(6,175,934)	(2,721,025)			(6,175,934)	(6,175,934)	(4,477,490)	(1,698,444)		
9,4	CD-AN	(20,846)	(16,415)	(4,431)				(4,431)	(4,431)	(3,212)	(1,219)		
9	CD-ID	(25,302)	(19,924)	(5,378)				(5,378)	(5,378)				
	ED-AN	(515,955)	(515,955)										
	ED-ID	(15,612)	(15,612)										
	ED-WA	(2,248,195)	(2,248,195)										
8,4	GD-AA	(1,633,110)	(1,128,185)	(1,128,185)	(504,925)			(1,128,185)	(1,128,185)	(817,923)	(310,262)		
4	GD-AN	(11,047)	(11,047)	(11,047)				(11,047)	(11,047)	(8,009)	(3,038)		
	GD-OR	(1,180)		(1,180)									
Total Miscellaneous IT Intangible Plant - 3031		(35,740,212)	(25,188,107)	(7,324,975)	(3,227,130)			(6,378)	(7,319,597)	(5,306,634)	(2,012,963)		(2,018,341)
Gas Underground Storage													
1	GD-AN	(239,973)		(239,973)				(239,973)	(239,973)	(169,565)	(70,408)		
Total Gas Underground Storage		(239,973)		(239,973)				(239,973)	(239,973)	(169,565)	(70,408)		(70,408)
General Plant - 390200, 396200													
7,4	CD-AA	(230,509)	(164,922)	(45,528)	(20,059)			(45,528)	(45,528)	(33,007)	(12,521)		
9	CD-ID	(4,537)	(3,573)	(964)				(964)	(964)				
9	CD-WA	(8,332)	(6,561)	(1,771)				(1,771)	(1,771)				
4	ED-AN	(66,658)	(66,658)										
	ED-WA	(110,678)	(110,678)										
	GD-WA	(1,863)		(1,863)				(1,863)	(1,863)				
	GD-OR	0		0									
Total General Plant - 390200, 396200		(422,577)	(352,392)	(50,126)	(20,059)			(4,598)	(45,528)	(3,634)	(12,521)		(13,485)
Total Accumulated Amortization		(47,679,693)	(36,262,381)	(8,013,273)	(3,404,039)			(192,322)	(7,820,951)	(132,769)	(2,155,254)		(2,214,807)

Allocation Ratios:
 Service -

Electric Gas-North Gas-South Jurisdiction - Washington Idaho

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAWT-12A
For Twelve Months 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 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	Allocated	Direct-WA	Direct-ID	Allocated	Direct-OR	Allocated	Total
393000	Stores Equipment									
99	ED-WA / ID / AN	10,739	14,745	374,807	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	110,691	137,573	2,259,901	29,880	37,136	610,033	0	0	0
	TOTAL ACCOUNT	121,430	152,318	2,634,708	114,151	37,136	610,033	57,227	0	57,227
394000	Tools, Shop, & Garage Equipment									
99	ED-WA / ID / AN	971,301	297,427	1,854,281	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	1,976,404	370,727	364,949	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	984,179	0	984,179
8	GD-AA	0	0	0	0	0	1,682,072	0	752,820	752,820
7	CD-AA	0	0	0	0	0	2,068,487	0	911,345	911,345
9	CD-WA / ID / AN	21,009	765,630	7,492,990	5,671	206,673	53,484	0	0	0
	TOTAL ACCOUNT	992,310	1,063,057	9,545,404	1,982,075	577,400	4,188,992	984,179	1,664,165	2,648,344
394100	Electric Charging Stations									
99	ED-WA / ID / AN	0	0	2,049	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	2,049	0	0	0	0	0	0
395000	Laboratory Equipment									
99	ED-WA / ID / AN	224,381	43,930	456,202	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	28,660	9,347	143,480	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	108,949	0	108,949
8	GD-AA	0	0	0	0	0	167,973	0	75,177	75,177
7	CD-AA	0	0	0	0	0	70,247	0	30,950	30,950
9	CD-WA / ID / AN	3,392	1,083	51,652	916	292	13,943	0	0	0
	TOTAL ACCOUNT	227,773	45,013	762,320	29,576	9,639	395,643	108,949	106,127	215,076

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	

AVISTA UTILITIES

Gas-North Copy

	Total	Electric	Gas North	Oregon Gas		
Deferred FIT - Common Plant (For Report APL)						
7	282900	CD-AA	(66,447,095)	(47,540,903)	(13,123,966)	(5,782,226)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(596,497)	(469,706)	(126,791)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total		(67,589,986)	(48,401,538)	(13,358,675)	(5,829,773)

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

Report ID:
C-WKC-12A
For Twelve Months Ended December 31, 2015
Average of Monthly Averages Basis

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				Total	***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Idaho		Washington	Idaho	Washington	Idaho	
1	151120 FUEL STOCK COAL-COLSTRIP			0	0						
1	151210 FUEL STOCK HOG FUEL-KFGS			0	0						
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			2,395,435	2,395,435						2,395,435
1	154300 PLANT MATERIALS & OPER SUP-CS2			0	0						
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP			0	0						
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			27	27						27
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			732	732						732
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			192	192						192
99	163998 COMMON WORKING CAPITAL	0		0	0				0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	62,049,884	10,415,528	72,465,412	72,465,412	49,739,701	8,919,722	12,310,183	1,495,806		
	TOTAL	62,049,884	10,415,528	74,861,798	74,861,798	49,739,701	8,919,722	12,310,183	1,495,806		2,396,386

ALLOCATION RATIOS:

1	Production/Transmission Ratio		
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.547%	19.751%
99	Not Allocated		

Idaho Electric	Idaho Gas	Oregon Gas
34.370%	27.501%	100.000%
31.960%		