

AVISTA UTILITIES

Report ID:
G-ROR-12E

RESULTS OF OPERATIONS
GAS RATE OF RETURN
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	22,271,409	14,728,044	7,543,365
Adjustments			
Adjusted Gas Net Operating Income (Loss)	22,271,409	14,728,044	7,543,365
G-APL Gas Net Adjusted Rate Base	419,179,571	287,218,250	131,961,321
RATE OF RETURN	5.313%	5.128%	5.716%

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

Report ID:
G-ALL-12E

Basis	Ref	Description	System	Washington	Idaho
1	Input	System Contract Demand	100.000%	70.660%	29.340%
Based on Data from: 01-01-2012 thru 12-31-2014					
2	Input	Number of Customers	235,378	155,972	79,406
		Percent	100.000%	66.264%	33.736%
Based on Data from: 12-01-2015 thru 12-31-2015					
3	G-OPS	Direct Distribution Operating Expense	13,620,002	9,622,276	3,997,726
		Percent	100.000%	70.648%	29.352%
Based on Data from: 01-01-2015 thru 12-31-2015					
	Input	Jurisdictional 4-Factor Ratio			
		Direct O & M Accounts 798 - 894	5,739,125	4,064,950	1,674,175
		Direct O & M Accounts 901 - 935	7,045,594	6,673,065	372,529
		Total	12,784,719	10,738,015	2,046,704
		Percentage	100.000%	83.991%	16.009%
Based on Data from: 01-01-2015 thru 12-31-2015					
		Direct Labor			
		Amount: Accounts 798 - 894	7,974,843	5,623,508	2,351,335
		Amount: Accounts 901 - 935	2,684,546	2,179,593	504,953
		Total	10,659,389	7,803,101	2,856,288
		Percentage	100.000%	73.204%	26.796%
Based on Data from: 01-01-2015 thru 12-31-2015					
		Total Number of Customers	235,378	155,972	79,406
		Percentage	100.000%	66.264%	33.736%
Based on Data from: 01-01-2015 thru 12-31-2015					
		Total Direct Plant	396,169,656	263,596,691	132,572,965
		Percentage	100.000%	66.536%	33.464%
Based on Data from: 01-01-2015 thru 12-31-2015					
4		Total Four Factor Allocators	400,000%	289.996%	110.004%
		Percent	100.000%	72.499%	27.501%
Based on Data from: 01-01-2015 thru 12-31-2015					
6	Input	Actual Therms Purchased	228,221,088	156,243,645	71,977,443
		Percent	100.000%	68.462%	31.538%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended December 31, 2015

Ending Balance Basis

Report ID:
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AVISTA UTILITIES

01-01-2014 thru 12-31-2014

Input	Elec/Gas North/Oregon 4-Factor	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 Twelve Months Ended December 31, 2015
Ending Balance Basis

Report ID:
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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	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 Twelve Months Ended December 31, 2015
 Ending Balance Basis

01-01-2014 thru 12-31-2014

Input	Elec/Gas North 4-Factor	Electric	Gas North	Oregon Gas
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
	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/WVA)	400.000%	314.975%	85.025%	0.000%
	100.000%	78.743%	21.257%	0.000%

JP	Gas North/Oregon JP Factor %	Electric	Gas North	Oregon Gas
01-01-2015 thru 12-31-2015		0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	System	Washington	Idaho
		222,800,448	152,719,401	70,081,047
		100.000%	68.545%	31.455%
11	Book Depreciation Percent	18,291,498	12,409,024	5,882,474
		100.000%	67.840%	32.160%
12	Net Gas Plant (before DFIT) Percent	486,920,073	329,500,120	157,419,953
		100.000%	67.670%	32.330%
13	G-PLT Net Gas General Plant Percent	55,424,715	40,321,585	15,103,130
		100.000%	72.750%	27.250%
14	Net Allocated Schedule M's Percent	-41,646,110	-27,764,268	-13,881,842
		100.000%	66.667%	33.333%
99	Input Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
For Twelve Months Ended December 31, 2015
Ending Balance Basis

AVISTA UTILITIES

Report ID:
G-OPS-12E

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

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES										
SALES OF GAS:										
99 480000	Residential	139,845,052	0	139,845,052	98,613,917	0	98,613,917	41,231,135	0	41,231,135
99 4812XX	Commercial - Firm & Interruptible	70,669,221	0	70,669,221	50,387,262	0	50,387,262	20,281,959	0	20,281,959
99 4813XX	Industrial-Firm	3,352,195	0	3,352,195	1,980,198	0	1,980,198	1,371,997	0	1,371,997
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	267,952	0	267,952	232,617	0	232,617	35,335	0	35,335
99 499XXX	Unbilled Revenue	(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	Sales for Resale	133,356,919	0	133,356,919	89,432,389	0	89,432,389	43,924,530	0	43,924,530
4 488000	Miscellaneous Service Revenues	12,502	0	12,502	6,610	0	6,610	5,892	0	5,892
99 4893XX	Transportation Revenues	4,600,031	0	4,600,031	4,160,109	0	4,160,109	439,922	0	439,922
99 493000	Rent from Gas Property	2,445	0	2,445	2,445	0	2,445	0	0	0
4 495XXX	Other Gas Revenues	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	Provision for Rate Refund	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	City Gate Purchases	219,933,395	0	219,933,395	149,313,631	0	149,313,631	70,619,764	0	70,619,764
99 808XXX	Net Natural Gas Storage Transactions	14,409,617	0	14,409,617	10,548,217	0	10,548,217	3,861,400	0	3,861,400
99 811000	Gas Used for Products Extraction	(311,148)	0	(311,148)	(210,718)	0	(210,718)	(100,430)	0	(100,430)
10 813000	Other Gas Expenses	0	1,116,593	1,116,593	0	765,369	765,369	0	351,224	351,224
99 813010	Gas Technology Institute (GTI) Expenses	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	Supervision & Engineering	0	13,588	13,588	0	9,601	9,601	0	3,987	3,987
1 824000	Other Expenses	0	612,321	612,321	0	432,666	432,666	0	179,655	179,655
1 837000	Other Equipment	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		Report ID:
GAS OPERATING STATEMENT		G-OPS-12E
For Twelve Months Ended December 31, 2015		
Ending Balance Basis		
Ref/Basis Account	Description	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12E
For Twelve Months Ended December 31, 2015		
Ending Balance Basis		

AVISTA UTILITIES

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	147,634	147,634	0	75,163	75,163
2	902000	1,812,119	114,885	1,927,004	1,624,427	76,127	1,700,554	187,592	38,758	226,450
G-903	903XXX	657,008	4,761,063	5,418,071	440,329	3,154,871	3,595,200	216,679	1,606,192	1,822,871
2	904000	0	1,902,041	1,902,041	0	1,260,368	1,260,368	0	641,673	641,673
2	905000	0	164,886	164,886	0	109,260	109,260	0	55,626	55,626
	TOTAL CUSTOMER ACCOUNTS EXPENSES	2,469,127	7,165,672	9,634,799	2,064,756	4,748,260	6,813,016	404,371	2,417,412	2,821,783
CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX	5,842,343	204,844	6,047,187	5,773,832	135,738	5,909,570	68,511	69,106	137,617
2	909000	0	539,942	539,942	0	357,787	357,787	0	182,155	182,155
2	910000	0	66,990	66,990	0	44,390	44,390	0	22,600	22,600
	TOTAL CUSTOMER SERVICE & INFO EXP	5,842,343	811,776	6,654,119	5,773,832	537,915	6,311,747	68,511	273,861	342,372
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
GAS OPERATING STATEMENT
For Twelve Months Ended December 31, 2015
Ending Balance Basis

AVISTA UTILITIES

Report ID:
G-OPS-12E

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	101,413	8,400,506	8,501,919	67,010	6,090,283	6,157,293	34,403	2,310,223	2,344,626
4	921000	Office Supplies & Expenses	2,925	1,114,441	1,117,366	2,925	807,959	810,884	0	306,482	306,482
4	922000	Admin. Expenses Transferred - Credit	0	(18,378)	(18,378)	0	(13,324)	(13,324)	0	(5,054)	(5,054)
4	923000	Outside Services Employed	8,952	2,515,573	2,524,525	8,952	1,823,765	1,832,717	0	691,808	691,808
4	924000	Property Insurance Premium	0	324,827	324,827	0	235,496	235,496	0	89,331	89,331
4	925XXX	Injuries and Damages	6,094	939,613	945,707	6,051	681,210	687,261	43	258,403	258,446
4	926XXX	Employee Pensions and Benefits	0	465,473	465,473	0	337,463	337,463	0	128,010	128,010
4	928000	Regulatory Commission Expenses	896,861	209,623	1,106,484	631,106	151,975	783,081	265,755	57,648	323,403
4	930000	Miscellaneous General Expenses	35,892	1,128,128	1,164,020	23,816	817,882	841,698	12,076	310,246	322,322
4	931000	Rents	8,659	256,542	265,201	8,659	185,990	194,649	0	70,552	70,552
4	935000	Maintenance of General Plant	357,873	2,371,747	2,729,620	265,550	1,719,493	1,985,043	92,323	652,254	744,577
TOTAL ADMIN & GEN OPERATING EXP			1,418,669	17,708,095	19,126,764	1,014,069	12,638,192	13,852,261	404,600	4,869,903	5,274,503
G-DEPX		Depreciation Expense-General Plant	370,370	3,616,317	3,986,687	253,962	2,621,793	2,875,755	116,408	994,524	1,110,932
G-AMTX		Amortization Expense - General Plant - 303000	30,281	119,007	149,288	24,862	86,279	111,141	5,419	32,728	38,147
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3	2,768	3,666,016	3,668,784	0	2,657,825	2,657,825	2,768	1,008,191	1,010,959
G-AMTX		Amortization Expense-General Plant - 390200, 391	0	5,371	5,371	0	3,894	3,894	0	1,477	1,477
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(1,029,610)	0	(1,029,610)	0	0	0	(1,029,610)	0	(1,029,610)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	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	(672,542)	0	(672,542)	0	0	0	(672,542)	0	(672,542)
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(1,298,733)	7,406,711	6,107,978	278,824	5,369,791	5,648,615	(1,577,557)	2,036,920	459,363
TOTAL ADMIN & GENERAL EXPENSES			119,936	25,114,806	25,234,742	1,292,893	18,207,983	19,500,876	(1,172,957)	6,906,823	5,733,866
TOTAL EXPENSES BEFORE FIT			286,564,111	40,233,993	326,798,104	201,678,011	28,515,017	230,193,028	84,886,100	11,718,976	96,605,076
NET OPERATING INCOME (LOSS) BEFORE FIT				31,452,499	31,452,499			20,690,674			10,761,825
G-FIT		FEDERAL INCOME TAX		(2,208,252)	(2,208,252)			(1,864,970)			(343,282)
G-FIT		DEFERRED FEDERAL INCOME TAX		11,419,402	11,419,402			7,847,484			3,571,918
G-FIT		AMORTIZED INVESTMENT TAX CREDIT		(30,060)	(30,060)			(19,884)			(10,176)
GAS NET OPERATING INCOME (LOSS)				22,271,409	22,271,409			14,728,044			7,543,365

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12E
For Twelve Months Ended December 31, 2015		
Ending Balance Basis		
Ref/Basis	Account	Description

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	100.000%			70.660%			29.340%	
	100.000%			66.264%			33.736%	
	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:

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

AVISTA UTILITIES

RESULTS OF OPERATIONS
GAS ALLOCATION OF OTHER REVENUE
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis
 Report ID:
G-495-12E

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%	72.499%	27.501%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ALLOCATION OF PURCHASED GAS COSTS
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
G-804-12E

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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 903
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
G-903-12E

Ref/Basis	Account Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
		Direct	Allocated	Direct	Allocated	Direct	Allocated
			Total		Total		Total
2	903000 Customer Records & Collections	657,008	4,761,063	5,418,071	440,329	3,154,871	3,595,200
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	657,008	4,761,063	5,418,071	440,329	3,154,871	3,595,200
					216,679	1,606,192	1,822,871

ALLOCATION RATIOS:

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

66.264%
 67.670%

33.736%
 32.330%

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 908
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

AVISTA UTILITIES

Ref/Basis/Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	224,073	204,844	428,917	155,562	135,738	291,300	68,511	69,106	137,617
99	908600 Public Purpose Tariff Rider Expense Offset	5,168,522	0	5,168,522	5,168,522	0	5,168,522	0	0	0
99	908610 Limited Income Tax Refund Program	143,696	0	143,696	143,696	0	143,696	0	0	0
99	908690 Schedule 91 Amortization included in Unbilled	306,052	0	306,052	306,052	0	306,052	0	0	0
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908		5,842,343	204,844	6,047,187	5,773,832	135,738	5,909,570	68,511	69,106	137,617

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%

RESULTS OF OPERATIONS
INTEREST DEDUCTION FOR FIT--GAS NORTH
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

Report ID:
G-INT-12E

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.95%	51.95%
2	Cost of Debt		5.249%	5.218%
	Total Cost of Debt		2.727%	2.711%
	Total Weighted Cost		2.727%	2.711%
G-APL	Net Rate Base		419,179,571	287,218,250
	Interest Deduction for FIT Calculation		11,409,913	7,832,442
			131,961,321	3,577,471

1 AMA Actual Debt Ratio
 2 AMA Actual Debt Cost

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
FEDERAL INCOME TAXES--GAS		G-FIT-12E
For Twelve Months Ended December 31, 2015		
Ending Balance Basis		
Ref/Basis	Description	

	System	Washington	Idaho
G-OPS	358,250,603	250,883,702	107,366,901
G-OPS	289,300,791	200,630,553	88,670,238
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>20,690,674</u>	<u>10,761,825</u>
G-INT	11,409,913	7,832,442	3,577,471
G-SCM	(26,351,880)	(18,186,719)	(8,165,161)
	<u>(6,309,294)</u>	<u>(5,328,487)</u>	<u>(980,807)</u>
	35.00%	35.00%	35.00%
	<u>(2,208,252)</u>	<u>(1,864,970)</u>	<u>(343,282)</u>
G-DTE	11,419,402	7,847,484	3,571,918
99	(30,060)	(19,884)	(10,176)
	<u>9,181,090</u>	<u>5,962,630</u>	<u>3,218,460</u>

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS
GAS SCHEDULE ITEMS
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
G-SCM-12E

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	14,021,897	8,093,270	22,115,167	9,328,550	5,853,494	15,182,044	4,693,347	2,239,776	6,933,123
12	997001	Contributions In Aid of Construction	0	517,614	517,614	0	350,269	350,269	0	167,345	167,345
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 Retirees Medical Accrual	0	541,746	541,746	0	392,760	392,760	0	148,986	148,986
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	9,823,610	0	9,823,610	7,047,445	0	7,047,445	2,776,165	0	2,776,165
4	997015	Airplane Lease Payments	0	149,176	149,176	0	108,151	108,151	0	41,025	41,025
12	997016	Redemption Expense Amortization	0	296,632	296,632	0	200,731	200,731	0	95,901	95,901
4	997020	FAS87 Current Pension Accrual	0	1,643,477	1,643,477	0	1,191,504	1,191,504	0	451,973	451,973
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(6,041,374)	0	(6,041,374)	(6,041,374)	0	(6,041,374)	0	0	0
12	997032	Interest Rate Swaps	0	(1,772,451)	(1,772,451)	0	(1,199,418)	(1,199,418)	0	(573,033)	(573,033)
4	997033	DSM Tariff Rider	(1,113,803)	1	(1,113,802)	(1,063,122)	1	(1,063,121)	(50,681)	0	(50,681)
12	997048	AFUDC	0	(113,020)	(113,020)	0	(76,481)	(76,481)	0	(36,539)	(36,539)
11	997049	Tax Depreciation	0	(45,264,051)	(45,264,051)	0	(30,707,132)	(30,707,132)	0	(14,556,919)	(14,556,919)
1	997055	Deferred Gas Exchange	0	10	10	0	7	7	0	3	3
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	200,221	0	200,221	306,052	0	306,052	(105,831)	0	(105,831)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,221,915	1,221,915	0	828,947	828,947	0	392,968	392,968
4	997081	Deferred Compensation	0	(154,842)	(154,842)	0	(112,259)	(112,259)	0	(42,583)	(42,583)
4	997082	Meal Disallowances	0	138,195	138,195	0	100,190	100,190	0	38,005	38,005
4	997083	Paid Time Off	0	58,510	58,510	0	42,419	42,419	0	16,091	16,091
2	997084	Customer Uncollectibles	0	(70,951)	(70,951)	0	(47,015)	(47,015)	0	(23,936)	(23,936)
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	(4,690,438)	(4,690,438)	0	(2,240,903)	(2,240,903)
12	997102	Amort Idaho Earnings Test (254229)	(923,779)	0	(923,779)	0	0	0	(923,779)	0	(923,779)
99	997103	Def Project Compass	(672,542)	0	(672,542)	0	0	0	(672,542)	0	(672,542)
		TOTAL SCHEDULE M ADJUSTMENTS	16,890,551	(41,646,110)	(26,351,880)	9,577,551	(27,764,270)	(18,186,719)	5,716,679	(13,881,840)	(8,165,161)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.660%	29.340%
G-ALL	2	Number of Customers	100.000%	66.264%	33.736%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.462%	31.538%
G-ALL	11	Book Depreciation	100.000%	67.840%	32.160%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.670%	32.330%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

Report ID:
G-DTE-12E

RESULTS OF OPERATIONS
DEFERRED INCOME TAX EXPENSE--GAS
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

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	7,817,028	3,908,455
		(294,553)	98,541	(393,094)
	SUBTOTAL	11,430,930	7,915,569	3,515,361
14	411100 Deferred Federal Income Tax Expense - Allocated			
99	411100 Deferred Federal Income Tax Exp	58,549	39,033	19,516
		(70,077)	(107,118)	37,041
	SUBTOTAL	(11,528)	(68,085)	56,557
	Total Deferred Federal Income Tax Expense	11,419,402	7,847,484	3,571,918

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.667%	33.333%
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
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
G-OTX-12E

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
1	408190	UNDERGROUND STORAGE	0	315,900	0	223,215	0	92,685
		R&P Property Tax - Storage	0	315,900	0	223,215	0	92,685
		TOTAL UNDERGROUND STORAGE TAX	0	315,900	0	223,215	0	92,685
99	408110	DISTRIBUTION	5,793,296	0	5,793,296	0	0	0
99	408120	State Excise Tax	5,793,296	0	5,793,296	0	0	0
99	408130	Municipal Occupation & License Tax	6,674,425	0	6,674,425	5,556,559	1,117,866	1,117,866
99	408160	Excise Tax	0	0	0	0	0	0
99	408170	Miscellaneous State or Local Tax	0	0	0	0	0	0
99	409100	R&P Property Tax - Distribution	4,204,169	0	4,204,169	2,807,360	1,396,809	1,396,809
		State Income Tax	96,506	0	96,506	0	96,506	96,506
		TOTAL DISTRIBUTION TAX	16,768,396	0	16,768,396	14,157,215	2,611,181	2,611,181
		TOTAL TAXES OTHER THAN FIT	16,768,396	315,900	17,084,296	14,157,215	2,611,181	92,685

ALLOCATION RATIOS:
 G-ALL 1 System Contract Demand 100.000%
 70.660%
 29.340%

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
G-PLT-12E

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,815,218	3,617,417	1,022,594	1,316,015	2,338,609	779,605	499,203	1,278,808
4	3031XX	Misc Intangible IT Plant (3031XX)	20,339	31,310,528	31,330,867	0	22,699,820	22,699,820	20,339	8,610,708	8,631,047
		TOTAL INTANGIBLE PLANT	1,822,538	33,125,746	34,948,284	1,022,594	24,015,835	25,038,429	799,944	9,109,911	9,909,855
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	1,836,885	1,836,885	0	1,297,943	1,297,943	0	538,942	538,942
1	352XXX	Wells	0	18,777,061	18,777,061	0	13,267,871	13,267,871	0	5,509,190	5,509,190
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	11,960,399	11,960,399	0	8,451,218	8,451,218	0	3,509,181	3,509,181
1	355000	Measuring & Regulating Equipment	0	631,154	631,154	0	445,973	445,973	0	185,181	185,181
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	1,940,893	1,940,893	0	1,371,435	1,371,435	0	569,458	569,458
		TOTAL UNDERGROUND STORAGE PLANT	0	37,061,388	37,061,388	0	26,187,576	26,187,576	0	10,873,812	10,873,812
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	920,741	0	920,741	556,529	0	556,529	364,212	0	364,212
6	376000	Mains	284,429,929	2,512,521	286,942,450	186,514,468	1,720,122	188,234,590	97,915,461	792,399	98,707,860
6	378000	Measuring & Reg Station Equip-General	5,546,825	127,100	5,673,925	3,352,074	87,015	3,439,089	2,194,751	40,085	2,234,836
6	379000	Measuring & Reg Station Equip-City Gate	6,589,028	0	6,589,028	2,237,361	0	2,237,361	4,351,667	0	4,351,667
6	380000	Services	193,367,565	0	193,367,565	131,112,934	0	131,112,934	62,254,631	0	62,254,631
6	381000	Meters	73,696,699	0	73,696,699	50,551,774	0	50,551,774	23,144,925	0	23,144,925
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	3,395,593	0	3,395,593	2,625,598	0	2,625,598	769,995	0	769,995
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	568,221,373	2,639,621	570,860,994	377,137,926	1,807,137	378,945,063	191,083,447	832,484	191,915,931
GENERAL PLANT											
4	389XXX	Land & Land Rights	759,439	2,088,300	2,847,739	666,503	1,513,997	2,180,500	92,936	574,303	667,239
4	390XXX	Structures & Improvements	4,996,551	20,123,573	25,120,124	3,742,212	14,589,389	18,331,601	1,254,339	5,534,184	6,788,523
4	391XXX	Office Furniture & Equipment	26,285	13,227,181	13,253,466	8,197	9,589,574	9,597,771	18,088	3,637,607	3,655,695
4	392XXX	Transportation Equipment	10,009,203	2,011,526	12,020,729	7,349,771	1,458,336	8,808,107	2,659,432	553,190	3,212,622
4	393000	Stores Equipment	147,286	706,447	853,733	113,050	512,167	625,217	34,236	194,280	228,516
4	394000	Tools, Shop & Garage Equipment	2,530,729	4,473,943	7,004,672	1,961,957	3,243,564	5,205,521	568,772	1,230,379	1,799,151

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
G-PLT-12E

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	20,995	365,993	386,988	15,835	265,341	281,176	5,160	100,652	105,812
4	396XXX	Power Operated Equipment	3,979,929	1,110,766	5,090,695	3,003,491	805,294	3,808,785	976,438	305,472	1,281,910
4	397XXX	Communications Equipment	2,267,763	9,097,903	11,365,666	852,022	6,595,889	7,447,911	1,415,741	2,502,014	3,917,755
4	398000	Miscellaneous Equipment	1,060	86,197	87,257	1,060	62,492	63,552	0	23,705	23,705
		TOTAL GENERAL PLANT	24,739,240	53,291,829	78,031,069	17,714,098	38,636,043	56,350,141	7,025,142	14,655,786	21,680,928
		TOTAL PLANT IN SERVICE	594,783,151	126,118,584	720,901,735	395,874,618	90,646,591	486,521,209	198,908,533	35,471,993	234,380,526
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,094,727)	(14,094,727)	0	(9,959,334)	(9,959,334)	0	(4,135,393)	(4,135,393)
G-ADEP		Distribution Plant	(187,959,655)	(1,573,147)	(189,532,802)	(124,350,874)	(1,077,008)	(125,427,882)	(63,608,781)	(496,139)	(64,104,920)
G-ADEP		General Plant	(8,284,585)	(14,268,999)	(22,553,584)	(5,645,116)	(10,344,882)	(15,989,998)	(2,639,469)	(3,924,117)	(6,563,586)
		TOTAL ACCUMULATED DEPRECIATION	(196,244,240)	(29,936,873)	(226,181,113)	(129,995,990)	(21,381,224)	(151,377,214)	(66,248,250)	(8,555,649)	(74,803,899)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(198,072)	(275,438)	(473,510)	(141,566)	(199,690)	(341,256)	(56,506)	(75,748)	(132,254)
G-AAMT		Misc IT Intangible Plant - 3031XX	(7,303)	(7,026,882)	(7,034,185)	0	(5,094,419)	(5,094,419)	(7,303)	(1,932,463)	(1,939,766)
G-AAMT		Underground Storage	0	(240,086)	(240,086)	0	(169,645)	(169,645)	0	(70,441)	(70,441)
G-AAMT		General Plant - 390200, 396200	(4,598)	(48,172)	(52,770)	(3,634)	(34,924)	(38,558)	(964)	(13,248)	(14,212)
		TOTAL ACCUMULATED AMORTIZATION	(209,973)	(7,590,578)	(7,800,551)	(145,200)	(5,498,678)	(5,643,878)	(64,773)	(2,091,900)	(2,156,673)
		TOTAL ACCUMULATED DEPR/AMORT	(196,454,213)	(37,527,451)	(233,981,664)	(130,141,190)	(26,879,902)	(157,021,092)	(66,313,023)	(10,647,549)	(76,960,572)
		NET GAS UTILITY PLANT before DFIT	398,328,938	88,591,133	486,920,071	265,733,428	63,766,689	329,500,117	132,595,510	24,824,444	157,419,954
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(86,626,430)	(86,626,430)	0	(58,620,105)	(58,620,105)	0	(28,006,325)	(28,006,325)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,338,522)	(13,338,522)	0	(9,663,875)	(9,663,875)	0	(3,674,647)	(3,674,647)
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	(908,996)	(908,996)	0	(615,118)	(615,118)	0	(293,878)	(293,878)
		TOTAL ACCUMULATED DFIT	0	(100,981,867)	(100,981,867)	0	(68,977,338)	(68,977,338)	0	(32,004,529)	(32,004,529)
		NET GAS UTILITY PLANT	398,328,938	(12,390,734)	385,938,204	265,733,428	(5,210,649)	260,522,779	132,595,510	(7,180,085)	125,415,425

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 Terms Purchased	100.000%	68.462%	31.538%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.670%	32.330%

RESULTS OF OPERATIONS
ADJUSTMENTS TO NET GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis
 Ref/Basis Account Description

AVISTA UTILITIES

Report ID:
G-APL-12E

G-PLT	NET GAS PLANT IN SERVICE	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****				
		Direct	Allocated	Total	Direct	Allocated	Total			
		398,328,938	(12,390,734)	385,938,204	265,733,428	(5,210,849)	260,522,779	132,595,510	(7,180,085)	125,415,425
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	11,213,411	11,213,411	0	7,923,396	7,923,396	0	3,290,015	3,290,015
4	252000 Customer Advances	(81,232)	(45)	(81,277)	(11,804)	(33)	(11,837)	(69,428)	(12)	(69,440)
99	235199 Customer Deposits	(429,509)	0	(429,509)	(429,509)	0	(429,509)	0	0	0
C-WKC	Working Capital	15,163,851	1,643,827	16,807,678	15,163,851	0	15,163,851	0	1,643,827	1,643,827
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	14,653,110	18,588,257	33,241,367	14,722,538	11,972,933	26,695,471	(69,428)	6,615,324	6,545,896
	NET RATE BASE	412,982,048	6,197,523	419,179,571	280,455,966	6,762,284	287,218,250	132,526,082	(564,761)	131,961,321

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS-NORTH DEPRECIATION EXPENSE
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
G-DEPX-12E

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-12E

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended December 31, 2015
 Ending Balance 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)	918,400	918,400								
Misc Intangible PIt (303000) ED-AN	240,053	240,053								
Total Production/Transmission	1,158,453	1,158,453								
Distribution										
Franchises (302000)	24,153	24,153								
Misc Intangible PIt (303000) ED-WA	2,844	2,844								
Total Distribution	26,997	26,997								
General Plant - 303000										
7,4	592,068	423,607	116,939	51,522	116,939	84,780	84,780	32,159	32,159	
9,4	9,729	7,661	2,068		2,068	1,499	1,499	569	569	
	5,419	5,419	5,419		5,419			5,419	5,419	
	24,862	24,862	24,862		24,862					
	8,495			8,495						
Total General Plant - 303000	640,573	431,268	149,288	60,017	30,281	119,007	24,862	5,419	32,728	38,147
Miscellaneous IT Intangible Plant - 3031XX										
7,4	17,123,258	12,251,177	3,382,015	1,490,066	3,382,015	2,451,927	2,451,927	930,088	930,088	
9,4	9,160	7,213	1,947		1,947	1,412	1,412	535	535	
	13,023	10,255	2,768		2,768			2,768	2,768	
	432,060	432,060								
	4,747	4,747								
	1,031,822	1,031,822								
	408,331		282,083	126,248	282,083	204,507	204,507	77,576	77,576	
	(29)	(29)	(29)		(29)	(21)	(21)	(8)	(8)	
	(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	2,768	1,008,191	1,010,959
Gas Underground Storage										
1	228		228		228	161	161	67	67	
Total Gas Underground Storage	228		228		228	161	161	67	67	
General Plant - 390200, 396200										
7,4	27,192	19,455	5,371	2,366	5,371	3,894	3,894	1,477	1,477	
4	4,891	4,891								
	0			0						
Total General Plant - 390200, 396200	32,083	24,346	5,371	2,366	5,371	3,894	3,894	1,477	1,477	
Total Amortization Expense	20,880,703	15,378,338	3,823,671	1,678,694	33,049	3,790,622	24,862	8,187	1,042,463	1,050,650

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%	69.062%	30.918%	4	System Contract Demand	27.501%
9	78.743%	21.257%	0.000%	4	Jurisdictional 4-Factor Rat	27.501%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED DEPRECIATION
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
G-ADEP-12E

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

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended December 31, 2015
 Ending Balance Basis

Report ID:
G-AA-MT-12E

Ref/Basis	System Total	Assigned or Allocated to Electric		Assigned or Allocated to Gas-South		***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
		Allocated	Assigned	Allocated	Assigned	Direct	Allocated	Direct	Allocated	Direct	Allocated
Production/Transmission											
Franchises (302000)	ED-AN	(9,222,953)	(9,222,953)								
Misc Intangible Plt (303000)	ED-AN	(1,132,932)	(1,132,932)								
Total Production/Transmission		(10,355,885)	(10,355,885)								
Distribution											
Franchises (302000)	ED-WA	(145,236)	(145,236)								
Misc Intangible Plt (303000)	ED-WA	(30,876)	(30,876)								
Total Distribution		(176,112)	(176,112)								
General Plant - 303000											
7,4	CD-AA	(1,311,351)	(938,232)	(259,005)	(114,114)	(259,005)	(259,005)	(187,776)	(187,776)	(71,229)	(71,229)
9,4	CD-AN	(77,310)	(60,877)	(16,433)		(16,433)	(16,433)	(11,914)	(11,914)	(4,519)	(4,519)
	GD-ID	(56,506)	(56,506)	(56,506)		(56,506)	(56,506)	(141,566)	(141,566)	(56,506)	(56,506)
	GD-WA	(141,566)	(141,566)	(141,566)		(141,566)	(141,566)				
	GD-OR	(72,976)	(72,976)		(72,976)		(141,566)				
Total General Plant - 303000		(1,659,709)	(999,109)	(473,510)	(187,090)	(198,072)	(275,438)	(141,566)	(199,690)	(56,506)	(75,748)
Miscellaneous IT Intangible Plant - 3031XX											
7,4	CD-AA	(32,286,881)	(23,100,295)	(6,376,982)	(2,809,604)	(6,376,982)	(6,376,982)	(4,623,248)	(4,623,248)	(1,753,734)	(1,753,734)
9,4	CD-AN	(25,426)	(20,022)	(5,404)		(5,404)	(5,404)	(3,918)	(3,918)	(1,486)	(1,486)
9	CD-ID	(34,358)	(27,055)	(7,303)		(7,303)	(7,303)			(7,303)	(7,303)
	ED-AN	(747,114)	(747,114)								
	ED-ID	(17,986)	(17,986)								
	ED-WA	(2,587,774)	(2,587,774)	(644,496)	(288,447)	(644,496)	(644,496)	(467,253)	(467,253)	(177,243)	(177,243)
8,4	GD-AA	(932,943)		0	0	0	0	0	0	0	0
4	GD-AN	0	0	0	0	0	0	0	0	0	0
	GD-OR	0	0	0	0	0	0	0	0	0	0
Total Miscellaneous IT Intangible Plant - 3031		(36,632,482)	(26,500,246)	(7,034,185)	(3,098,051)	(7,303)	(7,026,882)	(5,094,419)	(5,094,419)	(7,303)	(1,932,463)
Gas Underground Storage											
1	GD-AN	(240,086)		(240,086)		(240,086)	(240,086)	(169,645)	(169,645)	(70,441)	(70,441)
Total Gas Underground Storage		(240,086)		(240,086)		(240,086)	(240,086)	(169,645)	(169,645)	(70,441)	(70,441)
General Plant - 390200, 396200											
7,4	CD-AA	(243,896)	(174,500)	(48,172)	(21,224)	(48,172)	(48,172)	(34,924)	(34,924)	(13,248)	(13,248)
9	CD-ID	(4,537)	(3,573)	(964)		(964)	(964)	(1,771)	(1,771)	(964)	(964)
9	CD-WA	(8,332)	(6,561)	(1,771)		(1,771)	(1,771)				
4	ED-AN	(69,005)	(69,005)								
	ED-WA	(110,678)	(110,678)								
	GD-WA	(1,863)		(1,863)		(1,863)	(1,863)				
	GD-OR	0	0	0	0	0	0				
Total General Plant - 390200, 396200		(438,311)	(364,317)	(52,770)	(21,224)	(4,598)	(48,172)	(3,634)	(34,924)	(964)	(13,248)
Total Accumulated Amortization		(49,502,595)	(39,395,669)	(7,800,551)	(3,306,365)	(209,973)	(7,590,578)	(145,200)	(5,498,678)	(64,773)	(2,091,900)

Allocation Ratios:
 Service -

Electric

Gas-North

Gas-South

Jurisdiction -

Washington

Idaho

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAWT-12E
For Twelve Months Ended December 31, 2015		
Ending Balance 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
 Ending Balance Basis

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-GPL-12E

Ref/Basis	Account Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
		Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-OR	Allocated	Total
	389XXX Land & Land Rights									
99	ED-WA / ID / AN	13,611	362,279	22,774	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	477,164	0	0	0	0	477,164
99	GD-OR / AS	0	0	0	0	0	848,544	0	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	7,335,294	0	0	2,024,954	0	0	2,024,954
9	CD-WA / ID / AN	701,417	344,288	234,668	189,339	92,936	63,346	0	892,165	892,165
	TOTAL ACCOUNT	715,028	706,567	7,592,736	666,503	92,936	2,088,300	848,544	892,165	1,740,709
	390XXX Structures & Improvements									
99	ED-WA / ID / AN	1,052,423	2,164,230	3,811,918	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	2,242,688	0	2,242,688	0	0	2,242,688
99	GD-OR / AS	0	0	0	0	0	0	3,605,776	0	3,605,776
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	65,436,461	0	0	0	0	0	65,436,461
9	CD-WA / ID / AN	22,644,374	4,646,766	7,629,252	1,499,524	1,254,339	2,059,425	0	7,958,797	7,958,797
	TOTAL ACCOUNT	6,607,491	6,810,996	76,877,631	3,742,212	1,254,339	20,129,572	3,605,776	7,958,797	11,564,573
	391XXX Office Furniture & Equipment									
99	ED-WA / ID / AN	3,376,203	14,649	5,800,002	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	6,650	0	0	6,650
99	GD-OR / AS	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	433,616	0	194,067	194,067
7	CD-AA	0	0	46,245,990	0	0	12,766,497	0	5,624,731	5,624,731
9	CD-WA / ID / AN	30,366	67,008	75,641	8,197	18,088	20,418	0	0	46,703
	TOTAL ACCOUNT	3,406,569	81,657	52,121,633	8,197	18,088	13,227,181	0	5,818,798	5,818,798
	392XXX Transportation Equipment									
99	ED-WA / ID / AN	16,646,118	6,008,024	11,484,233	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	6,890,990	2,412,632	1,381,573	0	0	10,685,195
99	GD-OR / AS	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
7	CD-AA	0	0	433,902	0	0	119,781	0	0	119,781
9	CD-WA / ID / AN	1,699,578	914,283	1,899,960	458,761	246,800	510,172	0	52,774	52,774
	TOTAL ACCOUNT	18,345,696	6,922,307	13,808,095	7,949,771	2,659,432	2,011,526	3,532,377	52,774	12,020,729
	TOTAL ACCOUNT									3,585,151

RESULTS OF OPERATIONS		Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT		
For Twelve Months Ended December 31, 2015		
Ending Balance Basis		

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(66,860,310)	(47,836,546)	(13,205,580)	(5,818,184)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(625,431)	(492,489)	(132,942)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	(68,032,135)	(48,719,964)	(13,446,440)	(5,865,731)

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	0.000%	69.082%	30.918%
G-ALL	9	Elec/Gas North 4-Factor	78.743%	21.257%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

Report ID:
C-WKC-12E

Gas-North Copy

For Twelve Months Ended December 31, 2015
Ending Balance Basis

Ref/Basis	Account Description	***** SYSTEM *****		***** ELECTRIC *****		***** GAS NORTH *****		***** GAS SOUTH*	
		Washington	Idaho	Washington	Idaho	Washington	Idaho	Washington	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP								
1	151210 FUEL STOCK HOG FUEL-KFGS								
7/4	154100 PLANT MATERIALS & OPER SUPPLIES		2,633,523						2,633,523
1	154300 PLANT MATERIALS & OPER SUP-CS2								
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP								
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY		0						0
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE		0						0
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE		2						2
99	163998 COMMON WORKING CAPITAL	0		0		0			
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	68,685,249	10,956,802	53,521,398	9,312,975	15,163,851	1,643,827		
TOTAL		68,685,249	10,956,802	53,521,398	9,312,975	15,163,851	1,643,827		2,633,525

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						