

Summary

AVISTA UTILITIES
 Washington Gas
 (000's OF DOLLARS)
 TWELVE MONTHS ENDED December 31, 2015

Column	WP Ref	Description	Washington Gas		
			NOI	Rate Base	ROR
Restating adjustments					
1.00	G-ROO	Per Results Report	\$14,820	\$269,077	
1.01	G-DFIT	Deferred FIT Rate Base	1	135	
1.02	G-DDC	Deferred Debits & Credits	(1)	0	
1.03	G-WC	Working Capital	35	3,759	
2.01	G-EBO	Eliminate B & O Taxes	(18)	0	
2.02	G-PT	Restate Property Tax	236	0	
2.03	G-UE	Uncollectible Expense	153	0	
2.04	G-RE	Regulatory Expense	16	0	
2.05	G-ID	Injuries and Damages	(172)	0	
2.06	G-FIT	FIT / DFIT Expense	0	0	
2.07	G-OSC	Office Space Charges to Non-Utility	7	0	
2.08	G-RET	Restate Excise Taxes	0	0	
2.09	G-NGL	Net Gains/Losses	4	0	
2.10	G-WN	Weather Normalization	(21)	0	
2.11	G-EAS	Eliminate Adder Schedules	592	0	
2.12	G-MR	Misc Restating	58	0	
2.13	G-DI	Restate Debt Interest	(35)	0	
2.14	G-CD	2015 Project Compass Deferral	1,357	0	
CB Restated Total			\$17,031	\$272,971	6.24%

CF Conversion Factor

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED December 31, 2015
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Per Results Report	Deferred FIT Rate Base	Deferred Debits & Credits	Working Capital	Eliminate B & O Taxes	Restate Property Tax	Uncollectible Expense
	Adjustment Number	1.00	1.01	1.02	1.03	2.01	2.02	2.03
	Workpaper Reference	G-ROO	G-DFIT	G-DDC	G-WC	G-EBO	G-PT	G-UE
REVENUES								
1	Total General Business	\$ 148,042	\$ -	\$ -	\$ -	\$ (5,467)	\$ -	\$ -
2	Total Transportation	4,160	-	-	-	(106)	-	-
3	Other Revenues	98,682	-	-	-	-	-	-
4	Total Gas Revenues	250,884	-	-	-	(5,573)	-	-
EXPENSES								
Production Expenses								
5	City Gate Purchases	149,314	-	-	-	-	-	-
6	Purchased Gas Expense	831	-	-	-	-	-	-
7	Net Nat Gas Storage Trans	10,337	-	-	-	-	-	-
8	Total Production	160,482	-	-	-	-	-	-
Underground Storage								
9	Operating Expenses	857	-	-	-	-	-	-
10	Depreciation/Amortization	439	-	-	-	-	-	-
11	Taxes	223	-	-	-	-	(27)	-
12	Total Underground Storage	1,519	-	-	-	-	(27)	-
Distribution								
13	Operating Expenses	12,314	-	-	-	-	-	-
14	Depreciation/Amortization	9,094	-	-	-	-	-	-
15	Taxes	14,157	-	-	-	(5,546)	(336)	-
16	Total Distribution	35,565	-	-	-	(5,546)	(336)	-
17	Customer Accounting	6,816	-	1	-	-	-	(235)
18	Customer Service & Information	6,312	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-	-
Administrative & General								
20	Operating Expenses	13,853	-	-	-	-	-	-
21	Depreciation/Amortization	5,649	-	-	-	-	-	-
22	Regulatory Amortizations	-	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-
24	Total Admin. & General	19,502	-	-	-	-	-	-
25	Total Gas Expense	230,196	-	1	-	(5,546)	(363)	(235)
26	OPERATING INCOME BEFORE FIT	20,688	-	(1)	-	(27)	363	235
FEDERAL INCOME TAX								
27	Current Accrual	(1,954)	-	(0)	-	(9)	127	82
28	Debt Interest	-	(1)	-	(35)	-	-	-
29	Deferred FIT	7,842	-	-	-	-	-	-
30	Amort ITC	(20)	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ 14,820	\$ 1	\$ (1)	\$ 35	\$ (18)	\$ 236	\$ 153
RATE BASE								
PLANT IN SERVICE								
32	Underground Storage	\$ 25,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	360,612	-	-	-	-	-	-
34	General Plant	75,514	-	-	-	-	-	-
35	Total Plant in Service	461,846	-	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT								
36	Underground Storage	(9,906)	-	-	-	-	-	-
37	Distribution Plant	(121,623)	-	-	-	-	-	-
38	General Plant	(20,741)	-	-	-	-	-	-
39	Total Accumulated Depreciation/Amortization	(152,270)	-	-	-	-	-	-
40	NET PLANT	309,576	-	-	-	-	-	-
41	DEFERRED TAXES	(65,064)	135	-	-	-	-	-
42	Net Plant After DFIT	244,512	135	-	-	-	-	-
43	GAS INVENTORY	12,740	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-
45	OTHER	(485)	-	-	-	-	-	-
46	WORKING CAPITAL	12,310	-	-	3,759	-	-	-
47	TOTAL RATE BASE	\$ 269,077	\$ 135	\$ -	\$ 3,759	\$ -	\$ -	\$ -
48	RATE OF RETURN	5.51%						

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED December 31, 2015
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Regulatory Expense	Injuries and Damages	FIT / DFIT Expense	Office Space Charges to Non-Utility	Restate Excise Taxes	Net Gains/Losses
	Adjustment Number	2.04	2.05	2.06	2.07	2.08	2.09
	Worksheet Reference	G-RE	G-ID	G-FIT	G-OSC	G-RET	G-NGL
REVENUES							
1	Total General Business	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Total Transportation	-	-	-	-	-	-
3	Other Revenues	-	-	-	-	-	-
4	Total Gas Revenues	-	-	-	-	-	-
EXPENSES							
Production Expenses							
5	City Gate Purchases	-	-	-	-	-	-
6	Purchased Gas Expense	-	-	-	-	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-	-
8	Total Production	-	-	-	-	-	-
Underground Storage							
9	Operating Expenses	-	-	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	-
11	Taxes	-	-	-	-	-	-
12	Total Underground Storage	-	-	-	-	-	-
Distribution							
13	Operating Expenses	-	-	-	-	-	-
14	Depreciation/Amortization	-	-	-	-	-	(6)
15	Taxes	-	-	-	-	-	-
16	Total Distribution	-	-	-	-	-	(6)
17	Customer Accounting	-	-	-	-	-	-
18	Customer Service & Information	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-
Administrative & General							
20	Operating Expenses	(25)	265	-	(10)	-	-
21	Depreciation/Amortization	-	-	-	-	-	-
22	Regulatory Amortizations	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	-
24	Total Admin. & General	(25)	265	-	(10)	-	-
25	Total Gas Expense	(25)	265	-	(10)	-	(6)
26	OPERATING INCOME BEFORE FIT	25	(265)	-	10	-	6
FEDERAL INCOME TAX							
27	Current Accrual	9	(93)	-	4	-	2
28	Debt Interest	-	-	-	-	-	-
29	Deferred FIT	-	-	-	-	-	-
30	Amort ITC	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ 16	\$ (172)	\$ -	\$ 7	\$ -	\$ 4
RATE BASE							
PLANT IN SERVICE							
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	-	-	-	-	-	-
34	General Plant	-	-	-	-	-	-
35	Total Plant in Service	-	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT							
36	Underground Storage	-	-	-	-	-	-
37	Distribution Plant	-	-	-	-	-	-
38	General Plant	-	-	-	-	-	-
39	Total Accumulated Depreciation/Amortization	-	-	-	-	-	-
40	NET PLANT	-	-	-	-	-	-
41	DEFERRED TAXES	-	-	-	-	-	-
42	Net Plant After DFIT	-	-	-	-	-	-
43	GAS INVENTORY	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-
45	OTHER	-	-	-	-	-	-
46	WORKING CAPITAL	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	RATE OF RETURN	-	-	-	-	-	-

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED December 31, 2015
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Weather Normalization	Eliminate Adder Schedules	Misc Restating	Restate Debt Interest	2015 Project Compass Deferral	CB Restated 12/31/2015 AMA Total
	Adjustment Number Worksheet Reference	2.10 G-WN	2.11 G-EAS	2.12 G-MR	2.13 G-DI	2.14 G-CD	R-Ttl
REVENUES							
1	Total General Business	\$ 10,611	\$ (3,321)	\$ -	\$ -	\$ -	\$ 149,865
2	Total Transportation	-	-	-	-	-	4,054
3	Other Revenues	-	(91,553)	-	-	-	7,129
4	Total Gas Revenues	10,611	(94,874)	-	-	-	161,048
EXPENSES							
Production Expenses							
5	City Gate Purchases	10,136	(79,816)	-	-	-	79,634
6	Purchased Gas Expense	9	-	-	-	-	840
7	Net Nat Gas Storage Trans	-	(10,337)	-	-	-	-
8	Total Production	10,145	(90,153)	-	-	-	80,474
Underground Storage							
9	Operating Expenses	-	-	-	-	-	857
10	Depreciation/Amortization	-	-	-	-	-	439
11	Taxes	-	-	-	-	-	196
12	Total Underground Storage	-	-	-	-	-	1,492
Distribution							
13	Operating Expenses	-	-	1	-	-	12,315
14	Depreciation/Amortization	-	-	-	-	-	9,088
15	Taxes	406	(127)	-	-	-	8,554
16	Total Distribution	406	(127)	1	-	-	29,957
17	Customer Accounting	72	(22)	-	-	-	6,632
18	Customer Service & Information	-	(5,475)	-	-	-	837
19	Sales Expenses	-	-	-	-	-	-
Administrative & General							
20	Operating Expenses	21	(7)	(90)	-	-	14,007
21	Depreciation/Amortization	-	-	-	-	-	5,649
22	Regulatory Amortizations	-	-	-	-	(2,087)	(2,087)
23	Taxes	-	-	-	-	-	-
24	Total Admin. & General	21	(7)	(90)	-	(2,087)	17,569
25	Total Gas Expense	10,644	(95,784)	(89)	-	(2,087)	136,961
26	OPERATING INCOME BEFORE FIT	(33)	910	89	-	2,087	24,087
FEDERAL INCOME TAX							
27	Current Accrual	(12)	319	31	35	730	(729)
28	Debt Interest	-	-	-	-	-	(37)
29	Deferred FIT	-	-	-	-	-	7,842
30	Amort ITC	-	-	-	-	-	(20)
31	NET OPERATING INCOME	\$ (21)	\$ 592	\$ 58	\$ (35)	\$ 1,357	\$ 17,031
RATE BASE							
PLANT IN SERVICE							
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,720
33	Distribution Plant	-	-	-	-	-	360,612
34	General Plant	-	-	-	-	-	75,514
35	Total Plant in Service	-	-	-	-	-	461,846
ACCUMULATED DEPRECIATION/AMORT							
36	Underground Storage	-	-	-	-	-	(9,906)
37	Distribution Plant	-	-	-	-	-	(121,623)
38	General Plant	-	-	-	-	-	(20,741)
39	Total Accumulated Depreciation/Amortization	-	-	-	-	-	(152,270)
40	NET PLANT	-	-	-	-	-	309,576
41	DEFERRED TAXES	-	-	-	-	-	(64,929)
42	Net Plant After DFIT	-	-	-	-	-	244,647
43	GAS INVENTORY	-	-	-	-	-	12,740
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-
45	OTHER	-	-	-	-	-	(485)
46	WORKING CAPITAL	-	-	-	-	-	16,069
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272,971
48	RATE OF RETURN	-	-	-	-	-	6.24%

AVISTA UTILITIES
ACTUAL COST OF CAPITAL
Washington - Gas
December 31, 2015

<u>Component</u>	<u>Capital Structure</u>	<u>Cost</u>	<u>Weighted Cost</u>
Total Debt	50.61%	5.316%	2.69%
Common Equity	49.39%	9.80%	4.84%
Total	<u>100.00%</u>		<u>7.53%</u>

AVISTA UTILITIES
Revenue Conversion Factor
Washington - Gas System
TWELVE MONTHS ENDED December 31, 2015

Line No.	Description	Factor
1	Revenues	1.000000
	Expense:	
2	Uncollectibles	0.006740
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038260
5	Total Expense	<u>0.047000</u>
6	Net Operating Income Before FIT	0.953000
7	Federal Income Tax @ 35%	0.333550
8	REVENUE CONVERSION FACTOR	<u><u>0.619450</u></u>

AVISTA UTILITIES

Commission Basis Report Washington Natural Gas Adjustment Descriptions Twelve Months Ended December 31, 2015

1.00 Per Results of Operation (ROO) Report

ROO Report amounts are for the twelve months ended December 31, 2015. Amounts agree to the Company's financial general ledger records with the removal of certain prior period costs. Rate base was computed using the average-of-monthly-averages method. Rate base includes all rate base components, including net plant (costs, less accumulated depreciation, net of ADFIT), all other regulatory deferred debits and credits and natural gas inventory.

1.01 Accumulated Deferred FIT Rate Base

Accumulated deferred FIT arises from accelerated depreciation, bond refinancing premiums, and contributions in aid of construction. ADFIT that was included in ROO report were included in column (1.00). The adjustment was necessary to adjust the ROO balances to actual. This adjustment also records the impact on ADFIT for changes associated "Bonus" and "Repairs" tax depreciation adjustments through 2015.

1.02 Deferred Debits and Credits

Deferred debits and credits that were included in the ROO Reports were included in column 1.00. This adjustment corrects the amounts as shown in ROO Reports. The Deferred Debits and Credits include the following regulatory deferrals:

- Customer Advances
These amounts decrease rate base for customer advances, as they will most likely be recorded as contributions in aid of construction at some future time. These amounts are a component of actual ROO. The ROO balance was appropriate; therefore, no CBR adjustment was needed.
- Customer Deposits
These amounts decrease rate base for the average-of-monthly averages of customer deposits held by the Company. The ROO rate base balance is correct; therefore, no adjustment was made. The corresponding interest paid on customer deposits is reclassified to an operating expense, at the UTC interest rate during 2015 of 0.16%. This adjustment is consistent with Docket No. UE-090134.

1.03 Working Capital

This adjustment updates the working capital rate base balance reflected in results of operations to the actual AMA working capital balance as of December 31, 2015 calculated using the Investor Supplied Working Capital (ISWC) method. This method is consistent with that used in the Company's most recent electric general rate case, Docket No. UE-150205. In addition, ISWC was revised to reflect the tax depreciation impact (related to repairs and bonus depreciation) on ADFIT, impacting current taxes payable.

AVISTA UTILITIES

Commission Basis Report Washington Natural Gas Adjustment Descriptions Twelve Months Ended December 31, 2015

2.01 Eliminate B & O Taxes

This adjustment removes the revenues and expenses associated with local business and occupation taxes. The adjustment eliminates any timing mismatch that exists between the revenues and expenses by eliminating the revenues and expenses in their entirety. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

2.02 Restate Property Tax

This adjustment restates the test period accrued levels of property taxes to reflect the actual amounts. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

2.03 Uncollectible Expense

This adjustment restates the accrued expense to the actual level of net write-offs for the test period. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

2.04 Regulatory Expenses

This adjustment restates regulatory expense to reflect the WUTC and IPUC assessment rates applied to revenues for the test period. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

2.05 Injuries and Damages

As a result of the Commission's Order in Docket No. U-88-2380-T the Company changed to the reserve method of accounting for injuries and damages not covered by insurance. This restating adjustment replaces the accrual with actuals to adjust to the six-year rolling average of injuries and damages payments not covered by insurance. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

2.06 FIT and DFIT Expenses

This adjustment adjusts the level of Schedule M items and jurisdictional allocation of Schedule M items as necessary to reflect the appropriate level of Washington electric FIT and DFIT. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

AVISTA UTILITIES

Commission Basis Report Washington Natural Gas Adjustment Descriptions Twelve Months Ended December 31, 2015

2.07 Office Space Charges to Subsidiaries

This adjustment removes a portion of the office space costs (including, but not limited to office building operating and fixed costs, utilities, administrative, security, HVAC, depreciation and property taxes, as well as other costs related to employee use of phones, laptops, etc.) using the percentage of labor dollars charged to subsidiary/non-utility activities by employee compared to total labor dollars by employee. These percentages are applied to the employees' office space (expressed in square feet) and multiplied by office space costs/per square foot. This restating adjustment is made as a result of the Commission's Third Supplemental Order in Docket No. U-88-2380-T, which required the company to perform a space utilization study to allocate costs to subsidiaries. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

2.08 Restate Excise/Franchise Taxes

This adjustment removes the effect of a one-month accrual lag in actual results to reflect the actual level of taxes paid. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

2.09 Net Gains/Losses

This adjustment reflects a ten-year amortization of net gains realized from the sale of real property disposed of between 2006 and 2015. This restating adjustment is made as a result of the Commission's Order in Docket No. UE-050842/UG-050483 and is consistent with Docket Nos. following UG-050483.

2.10 Weather Normalization

This adjustment normalizes weather sensitive gas therm sales by eliminating the effect of temperature deviations above or below historical norms. This adjustment also restates therms sold to reflect the weather normalized therms and then reprices the adjusted therms sold based upon the authorized weighted average cost of gas. These restating adjustments are required per WAC 480-90-208.

2.11 Eliminate Adder Schedules

This adjustment removes the impact of the adder schedule revenues and related expenses, such as Schedule 191 Tariff Rider (DSM and LIRAP), Schedule 155 Gas Cost surcharge or rebate, and Schedule 159 Decoupling surcharge or rebate, since these items are recovered/rebated by separate tariffs and therefore not part of base rates.

AVISTA UTILITIES

Commission Basis Report Washington Natural Gas Adjustment Descriptions Twelve Months Ended December 31, 2015

2.12 Miscellaneous Restating

This adjustment removes a number of non-operating or non-utility expenses associated with dues and donations, etc., included in error in the test period actual results, and removes or restates other expenses incorrectly charged between service and or jurisdiction. The Company also removed 50% of director meeting expenses, as ordered in Docket No. UE-090134.

2.13 Restate Debt Interest

This adjustment reflects debt interest using the Company's weighted average cost of debt, based on rate base as reported in column (1.00), resulting in the level of tax deductible interest expense on actual test period rate base. For each Commission Basis adjustment to rate base, the FIT expense is reflected on that adjustment for the impact of the restated debt interest.

2.14 2015 Project Compass Deferral

Per Docket No. UG-140189, the Company was allowed, for regulatory purposes, to defer the natural gas revenue requirement associated with the costs of the Project Compass Customer Information System for the calendar year 2015 for later recovery. This adjustment records the deferral of the natural gas revenue requirement amount for calendar 2015.

1.00
Revised

AVISTA UTILITIES
WASHINGTON NATURAL GAS RESULTS
TWELVE MONTHS ENDED December 31, 2015
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Per Results Report
	Adjustment Number Workpaper Reference	1,00 G-ROO
REVENUES		
1	Total General Business	\$ 148,042
2	Total Transportation	4,160
3	Other Revenues	98,682
4	Total Gas Revenues	<u>250,884</u>
EXPENSES		
Production Expenses		
5	City Gate Purchases	149,314
6	Purchased Gas Expense	831
7	Net Nat Gas Storage Trans	10,337
8	Total Production	<u>160,482</u>
Underground Storage		
9	Operating Expenses	857
10	Depreciation/Amortization	439
11	Taxes	223
12	Total Underground Storage	<u>1,519</u>
Distribution		
13	Operating Expenses	12,314
14	Depreciation/Amortization	9,094
15	Taxes	14,157
16	Total Distribution	<u>35,565</u>
17	Customer Accounting	6,816
18	Customer Service & Information	6,312
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	13,853
21	Depreciation/Amortization	5,649
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>19,502</u>
25	Total Gas Expense	<u>230,196</u>
26	OPERATING INCOME BEFORE FIT	20,688
FEDERAL INCOME TAX		
27	Current Accrual	(1,681)
28	Debt Interest	-
29	Deferred FIT	7,838
30	Amort ITC	(20)
31	NET OPERATING INCOME	<u>\$ 14,551</u>
RATE BASE		
PLANT IN SERVICE		
32	Underground Storage	\$ 25,720
33	Distribution Plant	360,612
34	General Plant	75,514
35	Total Plant in Service	<u>461,846</u>
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	(9,906)
37	Distribution Plant	(121,623)
38	General Plant	(20,741)
39	Total Accumulated Depreciation/Amortization	<u>(152,270)</u>
40	NET PLANT	309,576
41	DEFREED TAXES	<u>(65,064)</u>
42	Net Plant After DFIT	244,512
43	GAS INVENTORY	12,740
44	GAIN ON SALE OF BUILDING	-
45	OTHER	(485)
46	WORKING CAPITAL	<u>12,310</u>
47	TOTAL RATE BASE	<u>\$ 269,077</u>

Jma

1.00-01
Revised

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	

AVISTA UTILITIES

	System	Washington	Idaho
G-OPS	22,050,473	14,550,609 ✓	7,499,864
Adjustments			
Adjusted Gas Net Operating Income (Loss)	22,050,473	14,550,609	7,499,864
G-APL	396,002,000	269,078,818 ✓	126,923,182
RATE OF RETURN	5.568%	5.408%	5.909%

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

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

Basis		Ref	Description	Based on Data from:			
				Report ID: G-ALL-12A			
				System	Washington	Idaho	
1	Input		System Contract Demand	100.000%	70.660%	29.340%	
2	Input		Number of Customers - AMA Percent	233,636 100.000%	154,906 66.302%	78,730 33.698%	
3	G-OPS		Direct Distribution Operating Expense Percent	13,620,002 100.000%	9,622,276 70.648%	3,997,726 29.352%	
	Input		Jurisdictional 4-Factor Ratio Direct O & M Accounts 798 - 894 Direct O & M Accounts 901 - 935 Total Percentage	5,739,125 7,045,594 12,784,719 100.000%	4,064,950 6,673,065 10,738,015 83.991%	1,674,175 372,529 2,046,704 16.009%	
	Input		Direct Labor Amount: Accounts 798 - 894 Amount: Accounts 901 - 935 Total Percentage	7,974,843 2,684,546 10,659,389 100.000%	5,623,508 2,179,593 7,803,101 73.204%	2,351,335 504,953 2,856,288 26.796%	
	G-OPS		Total Number of Customers Percentage	235,378 100.000%	155,972 66.264%	79,406 33.736%	
4	Input		Total Direct Plant Percentage	396,169,656 100.000%	263,596,691 66.536%	132,572,965 33.464%	
	Input		Total Four Factor Allocators Percent	400.000% 100.000%	289.996% 72.499%	110.004% 27.501%	
6	Input		Actual Therms Purchased Percent	228,221,088 100.000%	156,243,645 68.462%	71,977,443 31.538%	

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

1.00-03

01-01-2014 thru 12-31-2014

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

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	XXXXXXX
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	XXXXXXX
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%

1.00-04

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

Report ID:
G-ALL-12A
 01-01-2014 thru 12-31-2014

Input	Elec/Gas North 4-Factor	Electric	Gas North	Oregon Gas
Direct O & M Accts 580 - 894		60,416,061	7,205,661	0
Direct O & M Accts 901 - 935		32,202,921	6,238,977	0
Adjustments		0	0	0
Total		92,618,982	13,444,638	0
Percentage		87.324%	12.676%	0.000%
Direct Labor Accts 580 - 894		49,821,911	11,944,118	0
Direct Labor Accts 901 - 935		3,522,548	447,383	0
Total		53,344,459	12,391,501	0
Percentage		81.150%	18.850%	0.000%
Number of Customers at		370,194	231,528	0
Percentage		61.522%	38.478%	0.000%
Net Direct Plant		2,178,697,585	385,114,173	0
Percentage		84.979%	15.021%	0.000%
Total Percentages		314,975%	85.025%	0.000%
Average (CD AN/ID/WA)		78.743%	21.257%	0.000%

JP	Gas North/Oregon JP Factor %	Electric	Gas North	Oregon Gas
		0.000%	90.350%	9.650%

10	Actual Annual Throughput Percent	Washington	Idaho
		152,719,401	70,081,047
		68.545%	31.455%

11	Book Depreciation Percent	Washington	Idaho
		12,409,024	5,882,474
		67.840%	32.160%

12	Net Gas Plant (before DFIT) - AMA Percent	Washington	Idaho
		309,577,877	150,880,584
		67.233%	32.767%

13	Net Gas General Plant - AMA Percent	Washington	Idaho
		37,011,031	13,544,906
		73.208%	26.792%

14	Net Allocated Schedule M's - AMA Percent	Washington	Idaho
		-27,729,324	-13,916,786
		66.583%	33.417%

99	Input Not Allocated	Electric	Gas North	Oregon Gas
		0.000%	0.000%	0.000%

1.00-05

AVISTA UTILITIES

Report ID:
G-OPS-12A

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT

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

***** 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 TAX	0	937,862	937,862	0	662,693	662,693	0	275,169	275,169
		TOTAL UNDERGROUND STORAGE EXPENSES	0	2,150,050	2,150,050	0	1,519,225	1,519,225	0	630,825	630,825

1.00-06

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

Report ID:
G-OPS-12A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	456,229	1,166,712	1,622,941	391,071	824,259	1,215,330	65,158	342,453	407,611
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,309,728	799,462	4,109,190	2,614,460	564,804	3,179,264	695,268	234,658	929,926
3	875000	Measuring & Reg Sta Exp-General	115,792	0	115,792	76,111	0	76,111	39,681	0	39,681
3	876000	Measuring & Reg Sta Exp-Industrial	6,178	0	6,178	4,973	0	4,973	1,205	0	1,205
3	877000	Measuring & Reg Sta Exp-City Gate	126,414	0	126,414	54,160	0	54,160	72,254	0	72,254
3	878000	Meter & House Regulator Expenses	948,292	73,639	1,021,931	802,315	52,024	854,339	145,977	21,615	167,592
3	879000	Customer Installation Expenses	1,979,993	133,471	2,113,464	1,174,146	94,295	1,268,441	805,847	39,176	845,023
3	880000	Other Expenses	1,316,860	669,102	1,985,962	957,805	472,707	1,430,512	359,055	196,395	555,450
3	881000	Rents	5,136	35,826	40,962	5,136	25,310	30,446	0	10,516	10,516
MAINTENANCE											
3	885000	Supervision & Engineering	104,216	0	104,216	48,599	0	48,599	55,617	0	55,617
3	887000	Mains	1,270,552	214	1,270,766	904,743	151	904,894	365,809	63	365,872
3	889000	Measuring & Reg Sta Exp-General	266,906	12,152	279,058	207,546	8,585	216,131	59,360	3,567	62,927
3	890000	Measuring & Reg Sta Exp-Industrial	227,722	127	227,849	133,909	90	133,999	93,813	37	93,850
3	891000	Measuring & Reg Sta Exp-City Gate	106,365	0	106,365	42,464	0	42,464	63,901	0	63,901
3	892000	Services	1,849,879	2,636	1,852,515	1,182,327	1,862	1,184,189	667,552	774	668,326
3	893000	Meters & House Regulators	1,528,938	731,933	2,260,871	1,021,952	517,096	1,539,048	506,986	214,837	721,823
3	894000	Other Equipment	802	185,223	186,025	559	130,856	131,415	243	54,367	54,610
TOTAL DISTRIBUTION OPERATING EXP			13,620,002	3,810,497	17,430,499	9,622,276	2,692,039	12,314,315	3,997,726	1,118,458	5,116,184
G-DEPX		Depreciation Expense-Distribution	13,618,478	64,599	13,683,077	9,049,726	44,226	9,093,952	4,568,752	20,373	4,589,125
G-OTX		Taxes Other Than FIT	16,768,396	0	16,768,396	14,157,215	0	14,157,215	2,611,181	0	2,611,181
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			30,386,874	64,599	30,451,473	23,206,941	44,226	23,251,167	7,179,933	20,373	7,200,306
TOTAL DISTRIBUTION EXPENSES			44,006,876	3,875,096	47,881,972	32,829,217	2,736,265	35,565,482	11,177,659	1,138,831	12,316,490

1.00-07

AVISTA UTILITIES

Report ID:
G-OPS-12A

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

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

Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:										
2	901000 Supervision	0	222,797	222,797	0	147,719	147,719	0	75,078	75,078
2	902000 Meter Reading Expenses	1,812,119	114,885	1,927,004	1,624,427	76,171	1,700,598	187,692	38,714	226,406
G-903	903XXX Customer Records & Collection Expenses	657,008	4,761,063	5,418,071	440,329	3,156,680	3,597,009	216,679	1,604,383	1,821,062
2	904000 Uncollectible Accounts	0	1,902,041	1,902,041	0	1,261,091	1,261,091	0	640,950	640,950
2	905000 Misc Customer Accounts	0	164,886	164,886	0	109,323	109,323	0	55,563	55,563
	TOTAL CUSTOMER ACCOUNTS EXPENSES	2,469,127	7,165,672	9,634,799	2,064,756	4,750,984	6,815,740	404,371	2,414,688	2,819,059
CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX Customer Assistance Expenses	5,842,343	204,844	6,047,187	5,773,832	135,816	5,909,648	68,511	69,028	137,539
2	909000 Advertising	0	539,942	539,942	0	357,992	357,992	0	181,950	181,950
2	910000 Misc Customer Service & Info Exp	0	66,990	66,990	0	44,416	44,416	0	22,574	22,574
	TOTAL CUSTOMER SERVICE & INFO EXP	5,842,343	811,776	6,654,119	5,773,832	538,224	6,312,056	68,511	273,552	342,063
SALES EXPENSES:										
2	912000 Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000 Advertising	0	0	0	0	0	0	0	0	0
2	916000 Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
	TOTAL SALES EXPENSES	0	0	0	0	0	0	0	0	0

1.06-08

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	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	925XXXX	Injuries and Damages	6,094	939,613	945,707	6,051	681,210	687,261	43	258,403	258,446
4	926XXXX	Employee Pensions and Benefits	0	465,473	465,473	0	337,463	337,463	0	128,010	128,010
4	928000	Regulatory Commission Expenses	896,861	209,623	1,106,484	631,106	151,975	783,081	265,755	57,648	323,403
4	930000	Miscellaneous General Expenses	35,892	1,128,128	1,164,020	23,816	817,882	841,698	12,076	310,246	322,322
4	931000	Rents	8,659	256,542	265,201	8,659	185,990	194,649	0	70,552	70,552
4	935000	Maintenance of General Plant	357,873	2,371,747	2,729,620	265,550	1,719,493	1,985,043	92,323	652,254	744,577
TOTAL ADMIN & GEN OPERATING EXP			1,418,669	17,708,095	19,126,764	1,014,069	12,838,192	13,852,261	404,600	4,869,903	5,274,503
G-DEPX		Depreciation Expense-General Plant	370,370	3,616,317	3,986,687	253,962	2,621,793	2,875,755	116,408	994,524	1,110,932
G-AMTX		Amortization Expense - General Plant - 303000	30,281	119,007	149,288	24,862	86,279	111,141	5,419	32,728	38,147
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031	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, 396200	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	28,518,050	230,196,061	84,886,100	11,715,943	96,602,043
NET OPERATING INCOME (LOSS) BEFORE FIT					31,452,499			20,687,641			10,764,858
G-FIT		FEDERAL INCOME TAX			(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

1.00-09

AVISTA UTILITIES

RESULTS OF OPERATIONS GAS OPERATING STATEMENT For Twelve Months Ended December 31, 2015 Average of Monthly Averages Basis	Report ID: G-OPS-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO ***** Total

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand									
G-ALL	2	Number of Customers - AMA	100.0000%		100.0000%			100.0000%			
G-ALL	3	Direct Distribution Operating Expense	100.0000%		100.0000%			100.0000%			
G-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%		100.0000%			100.0000%			
G-ALL	10	Actual Annual Throughput	100.0000%		100.0000%			100.0000%			
G-ALL	99	Not Allocated	0.0000%		0.0000%			0.0000%			
						70.6600%		70.6600%			
						66.302%		66.302%			
						70.648%		70.648%			
						72.499%		72.499%			
						68.545%		68.545%			
						0.0000%		0.0000%			
									29.340%		29.340%
									33.698%		33.698%
									29.352%		29.352%
									27.501%		27.501%
									31.455%		31.455%
									0.0000%		0.0000%

1.00-10

AVISTA UTILITIES

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

Report ID:
G-495-12A

Ref/Basis	Account	Description	***** SYSTEM ***** WASHINGTON ***** IDAHO *****			*****			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%

1.00-11

AVISTA UTILITIES

Report ID:
G-804-12A

RESULTS OF OPERATIONS
ALLOCATION OF PURCHASED GAS COSTS

For Twelve Months Ended December 31, 2015

Average of Monthly Averages Basis

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

Ref/Basis	Account	Description	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%

1.00 -12

1.00-13

AVISTA UTILITIES

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

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

	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2 903000	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	0	0	0	0	0	0	0	0	0
12 903930	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%

1.00-14

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
ALLOCATION OF ACCOUNT 908		G-908-12A
For Twelve Months Ended December 31, 2015		
Average of Monthly Averages Basis		
Ref/Basis: Account	Description	

		***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
Ref/Basis: Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	224,073	204,844	428,917	155,562	135,816	291,378
99	908600 Public Purpose Tariff Rider Expense Offset	5,168,522	0	5,168,522	5,168,522	0	5,168,522
99	908610 Limited Income Tax Refund Program	143,696	0	143,696	143,696	0	143,696
99	908690 Schedule 91 Amortization included in Unbilled	306,052	0	306,052	306,052	0	306,052
99	908990 DSM Amortization	0	0	0	0	0	0
Total Account 908		5,842,343	204,844	6,047,187	5,773,832	135,816	5,909,648
					68,511	69,028	137,539

ALLOCATION RATIOS:

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

1,00-15

AVISTA UTILITIES

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

Report ID:
G-INT-12A

Ref/Basis	Description	System	Washington	Idaho
Debt				
1	Capital Structure - Debt Ratio		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
		<u>10,778,666</u>	<u>7,337,779</u>	<u>3,440,887</u>
Interest Deduction for FIT Calculation				
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

AVISTA UTILITIES

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

	System	Washington	Idaho
G-OPS	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
	31,452,499	20,687,641	10,764,858
G-INT	10,778,666	7,337,779	3,440,887
G-SCM	(26,351,880)	(18,151,774)	(8,200,106)
	(5,678,047)	(4,801,912)	(876,135)
	35.00%	35.00%	35.00%
	(1,987,316)	(1,680,669)	(306,647)
G-DTE	11,419,402	7,837,585	3,581,817
99	(30,060)	(19,884)	(10,176)
	9,402,026	6,137,032	3,264,994

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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1.00-16

1.00-17

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	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
			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	Book Depreciation & Amortization	0	517,614	517,614	0	348,007	348,007	0	169,607	169,607
2	997002	Contributions in Aid of Construction	0	0	0	0	0	0	0	0	0
12	997003	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	541,746	541,746	0	392,760	392,760	0	148,986	148,986
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	9,823,610	0	9,823,610	7,047,445	0	7,047,445	2,776,165	0	2,776,165
4	997015	Airplane Lease Payments	0	149,176	149,176	0	108,151	108,151	0	41,025	41,025
12	997016	Redemption Expense Amortization	0	296,632	296,632	0	199,435	199,435	0	97,197	97,197
4	997020	FAS87 Current Pension Accrual	0	1,643,477	1,643,477	0	1,191,504	1,191,504	0	451,973	451,973
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(6,041,374)	0	(6,041,374)	(6,041,374)	0	(6,041,374)	0	0	0
12	997032	Interest Rate Swaps	0	(1,772,451)	(1,772,451)	0	(1,191,672)	(1,191,672)	0	(580,779)	(580,779)
4	997033	DSM Tariff Rider	(1,113,803)	1	(1,113,802)	(1,063,122)	1	(1,063,121)	(50,681)	0	(50,681)
12	997048	AFUDC	0	(113,020)	(113,020)	0	(75,987)	(75,987)	0	(37,033)	(37,033)
11	997049	Tax Depreciation	0	(45,264,051)	(45,264,051)	0	(30,707,132)	(30,707,132)	0	(14,556,919)	(14,556,919)
1	997055	Deferred Gas Exchange	0	10	10	0	7	7	0	3	3
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	200,221	0	200,221	306,052	0	306,052	(105,831)	0	(105,831)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	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	(47,042)	(47,042)	0	(23,909)	(23,909)
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(6,931,341)	(6,931,341)	0	(4,660,148)	(4,660,148)	0	(2,271,193)	(2,271,193)
12	997102	Amort Idaho Earnings Test (254229)	(923,779)	0	(923,779)	0	0	0	(923,779)	0	(923,779)
99	997103	Def Project Compass	(672,542)	0	(672,542)	0	0	0	(672,542)	0	(672,542)
		TOTAL SCHEDULE M ADJUSTMENTS	16,890,551	(41,646,110)	(26,351,880)	9,577,551	(27,729,325)	(18,151,774)	5,716,679	(13,916,785)	(8,200,106)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.0000%	70.660%	29.340%
G-ALL	2	Number of Customers - AMA	100.0000%	66.302%	33.698%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.0000%	68.462%	31.538%
G-ALL	11	Book Depreciation	100.0000%	67.840%	32.160%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.0000%	67.233%	32.767%
G-ALL	99	Not Allocated	0.0000%	0.0000%	0.0000%

AVISTA UTILITIES

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

Ref/Basis	Account Description	System	Washington	Idaho
14	410100 Deferred Federal Income Tax Expense - Allocated		7,807,178	3,918,305
99	410100 Deferred Federal Income Tax Exp		98,541	(393,094)
	SUBTOTAL		7,905,719	3,525,211
14	411100 Deferred Federal Income Tax Expense - Allocated		38,984	19,565
99	411100 Deferred Federal Income Tax Exp		(107,118)	37,041
	SUBTOTAL		(68,134)	56,606
	Total Deferred Federal Income Tax Expense		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%

1.00-18

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

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
I	408190	UNDERGROUND STORAGE	0	315,900	0	223,215	0	92,685	92,685
		R&P Property Tax - Storage	0	315,900	0	223,215	0	92,685	92,685
		TOTAL UNDERGROUND STORAGE TAX	0	315,900	0	223,215	0	92,685	92,685
99	408110	DISTRIBUTION	5,793,296	0	5,793,296	0	0	0	0
99	408120	State Excise Tax	6,674,425	0	6,674,425	0	1,117,866	0	1,117,866
99	408130	Municipal Occupation & License Tax	0	0	0	0	0	0	0
99	408160	Excise Tax	0	0	0	0	0	0	0
99	408170	Miscellaneous State or Local Tax	4,204,169	0	4,204,169	0	1,396,809	0	1,396,809
99	409100	R&P Property Tax - Distribution	96,506	0	96,506	0	96,506	0	96,506
		TOTAL DISTRIBUTION TAX	16,768,396	0	16,768,396	0	2,611,181	0	2,611,181
		TOTAL TAXES OTHER THAN FIT	16,768,396	315,900	17,084,296	14,157,215	2,611,181	92,685	2,703,866

ALLOCATION RATIOS:

G-ALL 1 System Contract Demand

100.0000%

70.6600%

29.3400%

1.00-19

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

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,278,452	1,795,338	3,073,790	1,022,594	1,301,602	2,324,196	255,858	493,736	749,594
4	3031XX	Misc Intangible IT Plant (3031XX)	16,645	29,008,306	29,024,951	0	21,030,732	21,030,732	16,645	7,977,574	7,994,219
		TOTAL INTANGIBLE PLANT	1,295,097	30,803,644	32,098,741	1,022,594	22,332,334	23,354,928	272,503	8,471,310	8,743,813
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	466,806	466,806	0	329,845	329,845	0	136,961	136,961
1	351XXX	Structures & Improvements	0	1,704,617	1,704,617	0	1,204,482	1,204,482	0	500,135	500,135
1	352XXX	Wells	0	18,644,792	18,644,792	0	13,174,410	13,174,410	0	5,470,382	5,470,382
1	353000	Lines	0	1,044,478	1,044,478	0	738,028	738,028	0	306,450	306,450
1	354000	Compressor Station Equipment	0	11,828,225	11,828,225	0	8,357,824	8,357,824	0	3,470,401	3,470,401
1	355000	Measuring & Regulating Equipment	0	498,885	498,885	0	352,512	352,512	0	146,373	146,373
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	1,808,624	1,808,624	0	1,277,974	1,277,974	0	530,650	530,650
		TOTAL UNDERGROUND STORAGE PLANT	0	36,400,139	36,400,139	0	25,720,338	25,720,338	0	10,679,801	10,679,801
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	179,924	0	179,924	116,789	0	116,789	63,135	0	63,135
6	375000	Structures & Improvements	896,165	0	896,165	542,253	0	542,253	353,912	0	353,912
6	376000	Mains	270,497,207	2,512,521	273,009,728	175,483,584	1,720,122	177,203,706	95,013,623	792,399	95,806,022
6	378000	Measuring & Reg Station Equip-General	5,412,762	127,100	5,539,862	3,265,654	87,015	3,352,669	2,147,108	40,085	2,187,193
6	379000	Measuring & Reg Station Equip-City Gate	6,271,156	0	6,271,156	1,933,238	0	1,933,238	4,337,918	0	4,337,918
6	380000	Services	186,602,117	0	186,602,117	127,047,228	0	127,047,228	59,554,889	0	59,554,889
6	381000	Meters	70,732,546	0	70,732,546	47,776,809	0	47,776,809	22,955,737	0	22,955,737
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,320,815	0	3,320,815	2,575,612	0	2,575,612	745,203	0	745,203
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	544,001,287	2,639,621	546,640,908	358,805,092	1,807,137	360,612,229	185,196,195	832,484	186,028,679
GENERAL PLANT											
4	389XXX	Land & Land Rights	681,998	1,269,469	1,951,467	589,062	920,352	1,509,414	92,936	349,117	442,053
4	390XXX	Structures & Improvements	4,965,781	17,819,505	22,785,286	3,738,902	12,918,963	16,657,865	1,226,879	4,900,542	6,127,421
4	391XXX	Office Furniture & Equipment	27,114	12,125,206	12,152,320	8,197	8,790,653	8,798,850	18,917	3,334,553	3,353,470
4	392XXX	Transportation Equipment	9,464,635	1,980,283	11,444,918	7,063,015	1,435,685	8,498,700	2,401,620	544,598	2,946,218
4	393000	Stores Equipment	151,287	610,033	761,320	114,151	442,268	556,419	37,136	167,765	204,901
4	394000	Tools, Shop & Garage Equipment	2,559,475	4,168,993	6,728,468	1,982,075	3,022,478	5,004,553	577,400	1,146,515	1,723,915
4	395000	Laboratory Equipment	39,214	395,643	434,857	29,575	286,837	316,412	9,639	108,806	118,445
4	396XXX	Power Operated Equipment	3,843,949	1,109,517	4,953,466	2,858,524	804,389	3,662,913	985,425	305,128	1,290,553
4	397XXX	Communications Equipment	2,262,124	8,615,425	10,877,549	844,838	6,246,097	7,090,935	1,417,286	2,369,328	3,786,614
4	398000	Miscellaneous Equipment	1,060	85,116	86,176	1,060	61,708	62,768	0	23,408	23,408
		TOTAL GENERAL PLANT	23,996,637	48,179,190	72,175,827	17,229,399	34,929,430	52,158,829	6,767,238	13,249,760	20,016,998

1.00-20

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

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	569,293,021	118,022,594	687,315,615	377,057,085	84,789,239	461,846,324	192,235,936	33,233,355	225,469,291
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,778,484)	(13,778,484)	0	(9,735,877)	(9,735,877)	0	(4,042,607)	(4,042,607)
G-ADEP		Distribution Plant	(181,960,013)	(1,535,620)	(183,495,633)	(120,571,631)	(1,051,316)	(121,622,947)	(61,388,382)	(484,304)	(61,872,686)
G-ADEP		General Plant	(7,815,676)	(13,754,088)	(21,569,764)	(5,139,581)	(9,971,576)	(15,111,157)	(2,676,095)	(3,782,512)	(6,458,607)
		TOTAL ACCUMULATED DEPRECIATION	(189,775,689)	(29,068,192)	(218,843,881)	(125,711,212)	(20,758,769)	(146,469,981)	(64,064,477)	(8,309,423)	(72,373,900)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(182,346)	(215,853)	(398,199)	(129,135)	(156,491)	(285,626)	(53,211)	(59,362)	(112,573)
G-AAAMT		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-AAAMT		Underground Storage	0	(239,973)	(239,973)	0	(169,565)	(169,565)	0	(70,408)	(70,408)
G-AAAMT		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-DTX)	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-DTX)	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 Terms Purchased	100.000%	68.462%	31.538%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.233%	32.767%

1.00-21

1.00-22

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

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

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Report ID:
G-DEPX-12A
GAS-NORTH DEPRECIATION 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
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	118,815							
GD-OR	118,815		118,815							
Total Gas Underground Storage	740,549	621,734	118,815							
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	13,683,077	5,988,447							
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	1,429,793							
9.4 CD-AN	701,053	552,037	149,016							
9 CD-ID	329,090	259,139	69,951							
9 CD-WA	180,696	142,287	38,409							
8.4 GD-AA	263,677		182,153	81,524						
4 GD-AN	39,956		39,936							
GD-ID	46,457	46,457								
GD-WA	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						
Total Depreciation Expense	120,687,830	94,568,781	18,291,498	7,827,551						

Allocation Ratios:	Service -	Electric	Gas-North	Gas-South	Jurisdiction -	System Contract Demand	Washington	Idaho
	7	71.547%	19.751%	8.702%	1	70.660%	70.660%	29.340%
	8	0.000%	69.082%	30.918%	4	72.499%	72.499%	27.501%
	9	78.743%	21.257%	0.000%	6	68.462%	68.462%	31.538%

1.00-23

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)	918,400	918,400								
Misc Intangible Plt (303000)	240,053	240,053								
Total Production/Transmission	1,158,453	1,158,453								
Distribution										
Franchises (302000)	24,153	24,153								
Misc Intangible Plt (303000)	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	116,939	84,780	84,780	32,159	32,159
9,4	9,729	7,661	2,068		2,068	2,068	1,499	1,499	569	569
	5,419	5,419	5,419		5,419	5,419			5,419	5,419
	24,862	24,862	24,862	8,495	24,862	24,862	24,862	24,862		
Total General Plant - 303000	640,573	431,268	149,288	60,017	149,288	149,288	86,279	111,141	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	3,382,015	2,451,927	2,451,927	930,088	930,088
9,4	9,160	7,213	1,947		1,947	1,947	1,412	1,412	535	535
9,4	13,023	10,255	2,768		2,768	2,768			2,768	2,768
	432,060	432,060								
	4,747	4,747								
	1,031,822	1,031,822	282,083	126,248	282,083	282,083	204,507	204,507	77,576	77,576
	408,331	(29)	(29)	(3)	(29)	(29)	(21)	(21)	(8)	(8)
Total Miscellaneous IT Intangible Plant - 3031XX	19,022,369	13,737,274	3,668,784	1,616,311	3,668,784	3,668,784	2,657,825	2,657,825	1,008,191	1,010,959
Gas Underground Storage										
1	228	228	228		228	228	161	161	67	67
Total Gas Underground Storage	228	228	228		228	228	161	161	67	67
General Plant - 390200, 396200										
7,4	27,192	19,455	5,371	2,366	5,371	5,371	3,894	3,894	1,477	1,477
4	4,891	4,891								
	0	0	0	0	0	0				
Total General Plant - 390200, 396200	32,083	24,346	5,371	2,366	5,371	5,371	3,894	3,894	1,477	1,477
Total Amortization Expense	20,880,703	15,378,338	3,823,671	1,678,694	3,823,671	3,823,671	2,748,159	2,773,021	8,187	1,042,463

Allocation Ratios:	Service -	Electric	Gas-North	Gas-South	Jurisdiction -	System Contract Demand	Washington	Idaho
8	Elec/Gas North/Oregon 4-Factor	0.0009%	69.082%	30.918%	4	72.499%		27.501%
9	Elec/Gas North 4-Factor	78.743%	21.257%	0.0000%				

1.00-24

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)							
GD-OR	(687,608)	(687,608)	(687,608)							
Total Gas Underground Storage	(14,466,092)	(14,466,092)	(13,778,484)	(687,608)						
Gas Distribution										
6	(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)	(278,227,888)	(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)								
7,4	(40,813,985)	(29,201,182)	(8,061,170)							
9,4	(11,988,661)	(9,440,351)	(2,548,310)							
9	(5,437,268)	(4,281,522)	(1,155,746)							
9	(2,693,669)	(2,121,103)	(572,566)							
8,4	(1,800,618)	(1,243,903)	(556,715)							
4	(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)	(4,316,403)							
Total General Plant	(139,828,217)	(109,833,702)	(21,569,764)	(8,424,751)						
Total Accumulated Depreciation	(1,597,227,785)	(1,274,539,290)	(218,843,881)	(103,844,614)						

Allocation Service -	Electric	Gas-North	Gas-South	Jurisdiction -			Washington	Idaho
				1	4	6		
7	71.547%	19.751%	8.702%	System Contract Demand	70.660%	29.340%	Idaho	29.340%
8	0.000%	69.082%	30.918%	Jurisdictional 4-Factor Ratio	72.499%	27.501%	Washington	27.501%
9	78.743%	21.257%	0.000%	Actual Terms Purchased	68.462%	31.538%	Idaho	31.538%

100-25

AVISTA UTILITIES

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

Report ID:
 G-AAAMT-12A

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Production/Transmission										
	ED-AN	(8,763,753)	(8,763,753)							
	Misc Intangible Pft (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 Pft (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)	(145,327)	(145,327)	(55,127)	(55,127)
9,4	CD-AN	(72,446)	(57,047)	(15,399)		(15,399)	(11,164)	(11,164)	(4,235)	(4,235)
	GD-ID	(53,211)	(53,211)	(53,211)		(53,211)			(53,211)	(53,211)
	GD-WA	(129,135)	(129,135)	(129,135)		(129,135)				
	GD-OR	(68,533)	(68,533)	(68,533)						
Total General Plant - 303000		(1,338,229)	(783,180)	(398,199)	(156,850)	(215,853)	(182,346)	(129,135)	(53,211)	(59,562)
Miscellaneous IT Intangible Plant - 3031XX										
7,4	CD-AA	(31,268,965)	(22,372,006)	(6,175,934)	(2,721,025)	(6,175,934)	(4,477,490)	(4,477,490)	(1,698,444)	(1,698,444)
9,4	CD-AN	(20,846)	(16,415)	(4,431)		(4,431)			(1,219)	(1,219)
9	CD-ID	(25,302)	(19,924)	(5,378)		(5,378)			(5,378)	(5,378)
	ED-AN	(515,955)	(515,955)							
	ED-ID	(15,612)	(15,612)							
	ED-WA	(2,248,195)	(2,248,195)							
8,4	GD-AA	(1,633,110)	(1,128,185)	(504,925)		(1,128,185)	(817,923)	(817,923)	(310,262)	(310,262)
4	GD-AN	(11,047)	(11,047)	(11,047)		(11,047)			(3,038)	(3,038)
	GD-OR	(1,180)	(1,180)	(1,180)						
Total Miscellaneous IT Intangible Plant - 3031XX		(35,740,212)	(25,188,107)	(7,324,975)	(3,227,130)	(7,319,597)	(5,378)	(5,306,634)	(5,378)	(2,012,963)
Gas Underground Storage										
1	GD-AN	(239,973)	(239,973)	(239,973)		(239,973)			(70,408)	(70,408)
Total Gas Underground Storage		(239,973)	(239,973)	(239,973)		(239,973)			(70,408)	(70,408)
General Plant - 390200, 396200										
7,4	CD-AA	(230,509)	(164,922)	(45,528)	(20,059)	(45,528)	(964)	(33,007)	(12,521)	(12,521)
9	CD-ID	(4,537)	(3,573)	(964)		(964)			(964)	(964)
9	CD-WA	(8,332)	(6,561)	(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	0		0				
Total General Plant - 390200, 396200		(422,577)	(352,392)	(50,126)	(20,059)	(45,528)	(4,598)	(3,634)	(964)	(12,521)
Total Accumulated Amortization		(47,679,693)	(36,262,381)	(8,013,273)	(3,404,039)	(7,820,951)	(192,322)	(5,665,697)	(59,553)	(2,155,254)

1.00-26

Allocation Ratios:

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

1.00-27

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

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-GPL-12A

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****													
389XXX	Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	477,164	0	0	0	477,164	477,164	0	0	477,164	0	0	0
99	GD-OR / AS	849,479	0	0	0	0	0	0	0	0	849,479	0	849,479
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	6,106,641	0	4,369,118	4,369,118	4,369,118	0	0	1,206,123	1,206,123	0	531,400	531,400
9	CD-WA / ID / AN	1,261,667	414,531	344,288	234,668	993,487	111,898	92,936	63,346	268,180	0	0	0
	TOTAL ACCOUNT	9,093,615	428,142	706,567	4,626,560	5,761,269	589,062	92,936	1,269,469	1,951,467	849,479	531,400	1,380,879
***** GAS NORTH *****													
390XXX	Structures & Improvements												
99	ED-WA / ID / AN	7,249,011	1,159,845	2,164,206	3,924,960	7,249,011	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,239,014	0	0	0	2,239,014	2,239,014	0	0	2,239,014	0	0	0
99	GD-OR / AS	3,535,681	0	0	0	0	0	0	0	0	3,535,681	0	3,535,681
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	79,947,561	0	57,200,081	57,200,081	57,200,081	0	0	15,790,443	15,790,443	0	6,957,037	6,957,037
9	CD-WA / ID / AN	22,374,059	5,556,417	4,545,040	7,516,772	17,618,229	1,499,888	1,226,879	2,029,063	4,755,830	0	0	0
	TOTAL ACCOUNT	115,345,326	6,716,262	6,709,246	68,641,813	82,067,321	3,738,902	1,226,879	17,819,506	22,785,287	3,535,681	6,957,037	10,492,718

391XXX	Office Furniture & Equipment												
99	ED-WA / ID / AN	9,533,551	3,268,807	14,649	6,250,095	9,533,551	0	0	0	0	0	0	0
99	GD-WA / ID / AN	6,650	0	0	0	6,650	0	0	6,650	6,650	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	635,286	0	0	0	0	0	0	438,868	438,868	0	196,418	196,418
7	CD-AA	59,031,291	0	42,235,118	42,235,118	42,235,118	0	0	11,659,270	11,659,270	0	5,136,903	5,136,903
9	CD-WA / ID / AN	223,619	30,366	70,080	75,641	176,087	8,197	18,917	20,418	47,532	0	0	0
	TOTAL ACCOUNT	69,430,397	3,299,173	84,729	48,560,854	51,944,756	8,197	18,917	12,125,206	12,152,320	0	5,333,321	5,333,321

392XXX	Transportation Equipment												
99	ED-WA / ID / AN	31,413,620	14,960,841	5,333,373	11,119,406	31,413,620	0	0	0	0	0	0	0
99	GD-WA / ID / AN	10,109,248	0	0	0	10,109,248	6,601,698	2,156,015	1,351,535	10,109,248	0	0	0
99	GD-OR / AS	3,236,169	0	0	0	0	0	0	0	0	3,236,169	0	3,236,169
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	568,504	0	0	406,748	406,748	0	0	112,285	112,285	0	49,471	49,471
9	CD-WA / ID / AN	5,755,478	1,708,975	909,857	1,913,262	4,532,094	461,317	245,605	516,462	1,223,384	0	0	0
	TOTAL ACCOUNT	51,083,019	16,669,816	6,243,230	13,439,416	36,352,462	7,063,015	2,401,620	1,980,282	11,444,917	3,236,169	49,471	3,285,640

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

AVISTA UTILITIES
 Gas-North Copy

Report ID:
 C-GPL-12A

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****													
393000	Stores Equipment	400,291	10,739	14,745	374,807	400,291	0	0	0	0	0	0	0
99	ED-WA / ID / AN	400,291	0	0	0	0	0	0	0	0	0	0	0
99	GD-WA / ID / AN	84,271	0	0	0	84,271	84,271	0	0	84,271	0	0	84,271
99	GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	3,185,214	110,691	137,573	2,259,901	2,508,165	29,880	37,136	610,033	677,049	0	0	0
	TOTAL ACCOUNT	3,727,003	121,430	152,318	2,634,708	2,908,456	114,151	37,136	610,033	761,320	57,227	0	57,227
394000	Tools, Shop, & Garage Equipment	3,123,009	971,301	297,427	1,854,281	3,123,009	1,976,404	370,727	364,949	2,712,080	984,179	0	984,179
99	ED-WA / ID / AN	3,123,009	0	0	0	0	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,712,080	0	0	0	2,712,080	1,976,404	370,727	364,949	2,712,080	0	0	2,712,080
99	GD-OR / AS	984,179	0	0	0	984,179	0	0	0	984,179	0	0	984,179
8	GD-AA	2,434,892	0	0	0	2,434,892	0	0	1,682,072	1,682,072	0	752,820	752,820
7	CD-AA	10,472,822	0	0	7,492,990	7,492,990	0	0	2,068,487	2,068,487	0	911,345	911,345
9	CD-WA / ID / AN	1,250,600	21,009	765,630	198,133	984,772	5,671	206,673	53,484	265,828	0	0	0
	TOTAL ACCOUNT	20,977,582	992,310	1,063,057	9,545,404	11,600,771	1,982,075	577,400	4,168,992	6,728,467	984,179	1,664,165	2,648,344
394100	Electric Charging Stations	2,049	0	0	2,049	2,049	0	0	0	0	0	0	0
99	ED-WA / ID / AN	2,049	0	0	0	2,049	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	2,049	0	0	2,049	2,049	0	0	0	0	0	0	0
395000	Laboratory Equipment	724,513	224,381	43,930	456,202	724,513	28,660	9,347	143,480	181,487	108,949	0	108,949
99	ED-WA / ID / AN	724,513	0	0	0	0	0	0	0	0	0	0	0
99	GD-WA / ID / AN	181,487	0	0	0	181,487	28,660	9,347	143,480	181,487	0	0	181,487
99	GD-OR / AS	108,949	0	0	0	108,949	0	0	0	0	108,949	0	108,949
8	GD-AA	243,150	0	0	0	243,150	0	0	167,973	167,973	0	75,177	75,177
7	CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	30,950	30,950
9	CD-WA / ID / AN	71,278	3,392	1,083	51,652	56,127	916	292	13,943	15,151	0	0	0
	TOTAL ACCOUNT	1,685,040	227,773	45,013	762,320	1,035,106	29,576	9,639	395,643	434,858	108,949	106,127	215,076

100-28

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

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-GPL-12A

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
396XXX	Power Operated Equipment	33,803,966	15,766,743	9,872,028	8,165,195	33,803,966	0	0	0	0	0	0	0
99	ED-WA / ID / AN	4,497,067	0	0	0	4,497,067	0	0	0	0	0	0	0
99	GD-WA / ID / AN	43,834	0	0	0	43,834	0	0	0	0	0	0	0
8	GD-OR / AS	0	0	0	0	0	0	0	0	0	43,834	0	43,834
7	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-AA	533,803	0	0	0	533,803	0	0	0	0	0	0	0
9	CD-WA / ID / AN	1,651,136	257,094	400,000	643,077	1,300,171	69,399	107,975	173,591	105,431	0	46,452	46,452
	TOTAL ACCOUNT	40,529,806	16,023,837	10,272,028	9,190,192	35,486,057	2,838,523	983,424	1,109,516	4,953,463	43,834	46,452	90,286
397XXX	Communication Equipment	59,121,299	11,444,650	4,672,348	43,004,301	59,121,299	0	0	0	0	0	0	0
99	ED-WA / ID / AN	1,254,766	0	0	0	1,254,766	699,180	555,586	0	1,254,766	0	0	0
99	GD-WA / ID / AN	1,230,568	0	0	0	1,230,568	0	0	0	1,230,568	0	0	0
8	GD-OR / AS	992,932	0	0	0	992,932	0	0	0	992,932	0	0	0
7	GD-AA	31,549,690	0	0	0	31,549,690	0	0	0	31,549,690	0	0	0
9	CD-AA	12,728,012	539,596	3,192,216	6,290,733	10,022,545	145,658	861,701	1,698,108	2,705,467	0	0	0
	TOTAL ACCOUNT	106,877,267	11,984,246	7,864,564	71,867,891	91,716,701	844,838	1,417,287	8,615,424	10,877,549	1,230,568	3,052,449	4,283,017
398000	Miscellaneous Equipment	80,898	0	2,299	78,599	80,898	0	0	0	0	0	0	0
99	ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,367	0	0	0	2,367	0	0	0	2,367	0	0	2,367
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	425,569	0	0	0	425,569	0	0	0	425,569	0	0	0
9	CD-WA / ID / AN	9,978	3,926	0	3,931	7,857	1,060	0	1,061	2,121	0	0	0
	TOTAL ACCOUNT	518,812	3,926	2,299	387,012	393,237	1,060	0	85,115	86,175	2,367	37,033	39,400
	TOTAL GENERAL PLANT	419,269,916	56,466,915	33,143,051	229,658,219	319,268,185	17,229,399	6,767,238	48,179,186	72,175,823	10,048,453	17,777,455	27,825,908

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.0000%	71.547%	19.751%	8.702%
G-ALL	8	Gas North/Oregon 4-Factor	100.0000%	0.000%	69.082%	30.918%
G-ALL	9	Elec/Gas North 4-Factor	100.0000%	78.743%	21.257%	0.000%
G-ALL	99	Not Allocated	0.0000%	0.000%	0.000%	0.000%

1.06-29

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

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-1PL-12A

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant	10,440,787	153,179	0	10,287,608	10,440,787	1,022,594	0	0	1,278,452	0	0	0
99		ED-WA / ID / AN	10,440,787	0	0	10,287,608	10,440,787	1,022,594	0	0	1,278,452	0	0	0
99		GD-WA / ID / AN	1,278,452	0	0	0	1,278,452	0	0	0	0	0	0	0
99		GD-OR / AS	449,592	0	0	0	449,592	0	0	0	0	449,592	0	449,592
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,881,015	0	0	6,354,100	6,354,100	0	0	1,754,089	1,754,089	0	0	772,826
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	0	0
		TOTAL ACCOUNT	21,243,904	153,179	0	16,794,517	16,947,696	1,022,594	0	1,795,338	3,073,790	449,592	772,826	1,222,418
	303100	Misc Intangible Plant--Mainframe Software	7,374,575	5,168,689	23,524	2,182,362	7,374,575	0	0	0	0	0	0	0
99		ED-WA / ID / AN	7,374,575	5,168,689	23,524	2,182,362	7,374,575	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,528,902	0	0	0	2,528,902	0	0	0	0	0	0	0
7		CD-AA	132,883,243	0	0	95,073,974	95,073,974	0	0	1,747,016	1,747,016	0	0	781,886
9		CD-WA / ID / AN	125,488	0	61,661	37,153	98,814	0	16,645	10,029	26,674	0	0	11,563,500
		TOTAL ACCOUNT	142,912,208	5,168,689	85,185	97,293,489	102,547,363	0	16,645	28,002,814	28,019,459	0	12,345,386	12,345,386
	303110	Misc Intangible Plant--PC Software	11,046	0	0	0	11,046	0	0	0	0	0	0	0
99		ED-WA / ID / AN	11,046	0	0	0	11,046	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,180	0	0	0	1,180	0	0	0	0	1,180	0	1,180
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,034,913	0	0	3,602,329	3,602,329	0	0	994,446	994,446	0	0	438,138
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	5,047,139	0	0	3,602,329	3,602,329	0	0	1,005,492	1,005,492	1,180	438,138	439,318
	303115	Misc Intangible Plant--PC Software	0	0	0	0	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL		169,203,251	5,321,868	85,185	117,690,335	123,097,388	1,022,594	272,503	30,803,644	32,098,741	450,772	13,556,350	14,007,122

1.00-30

ALLOCATION RATIOS:

7	Elec/Gas North/Oregon 4-Factor	100.0000%	71.547%	19.751%	8.702%
8	Gas North/Oregon 4-Factor	100.0000%	0.000%	69.082%	30.918%
9	Elec/Gas North 4-Factor	100.0000%	78.743%	21.257%	0.000%
99	Not Allocated	0.0000%	0.000%	0.000%	0.000%

1.00-31

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
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	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%

1.00-32

AVISTA UTILITIES

Report ID:
C-WKC-12A
RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 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	Total		Washington	Idaho	Idaho	Washington	Idaho	Oregon	Oregon	
1	151120 FUEL STOCK COAL-COLSTRIP				0									
1	151210 FUEL STOCK HOG FUEL-KFGS				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									
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				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						
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	62,049,884	10,415,528		72,465,412			49,739,701	8,919,722		12,310,183	1,495,806		
	TOTAL	62,049,884	10,415,528	2,396,386	74,861,798			49,739,701	8,919,722		12,310,183	1,495,806		2,396,386

ALLOCATION RATIOS:

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

1.01

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED December 31, 2015
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred FIT Rate Base
	Adjustment Number	1.01
	Workpaper Reference	G-DFIT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	(1)
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 1
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	135
42	Net Plant After DFIT	135
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ 135

Jma

1.01-01

AVISTA UTILITIES
 Gas Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2015

		<u>Alloc</u>	<u>Gas</u>	<u>Washington</u>	<u>Idaho</u>
		<u>Basis</u>	<u>System</u>		
ACCELERATED TAX DEPRECIATION					
Gas North	Intangible	4	(17,768)	(12,882)	(4,886)
	UG Storage	1	(4,873,967)	(3,443,945)	(1,430,022)
	Distribution	12	(73,195,039)	(49,211,221)	(23,983,818)
	General (Direct)	13	(3,213,142)	(2,352,277)	(860,865)
General/Intangible	CD AA	4	(12,550,829)	(9,099,225)	(3,451,603)
General/Intangible	CD AN	12	(127,145)	(85,484)	(41,662)
Total Plant DFIT			(93,977,890)	(64,205,033)	(29,772,857)
AFUDC - CWIP Intangibles		4	(107,918)	(78,240)	(29,679)
FMB & MTN Redeemed		12	(960,494)	(645,769)	(314,725)
Total Other Deferred FIT			(1,068,413)	(724,009)	(344,404)
Total Deferred FIT		J	(95,046,303)	(64,929,042)	(30,117,261)
Amount at 12/31/2015 AMA			(95,737,552)	(65,064,019)	(30,673,533)
Adjustment			691,249	134,977	556,272
Allocation Notes:					
System Contract Demand		1	100.000%	70.660%	29.340%
Jurisdictional four-factor		4	100.000%	72.499%	27.501%
Net gas plant - AMA		12	100.000%	67.233%	32.767%
Net gas general plant - AMA		13	100.000%	73.208%	26.792%

Source of Allocation Factors: Results of Operations Report G-PLT-12A
 (1) Source: Results of Operations (G-PLT-12A)

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1.01-02

AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2015

		<u>Total System</u>	<u>Electric</u>	<u>Gas - North</u>	<u>Gas - South</u>
Electric		(422,013,776)	(422,013,776)		
GAS North		(81,299,917)		(81,299,917)	
GAS Oregon		(45,576,632)			(45,576,632)
General Utility	CD AA	(63,545,282)	(45,464,743)	(12,550,829)	(5,529,710)
General Utility	CD AN	(598,163)	(471,017)	(127,145)	
Total Accelerated Tax Depr		<u>(613,033,770)</u>	<u>(467,949,537)</u>	<u>(93,977,891)</u>	<u>(51,106,343)</u>
		✓ A			
Average of Monthly Averages					
CDA Lake CDR Fund	283324 ED AN	0	0		
CDA Lake IPA Fund	283325 ED AN	0	0		
CDA Lake Settlement	283382 ED AN	D ✓ (11,925,947)	(11,925,947)		
CDA Lake Settlement - Costs	283333 ED AN	E ✓ 375,313	375,313		
Colstrip PCB	283200 ED AN	F ✓ (180,624)	(180,624)		
AFUDC - CWIP Intangibles	283750 CD AA	G ✓ (546,395)	(390,929)	(107,918)	(47,547)
FMB & MTN Redeemed	283850 CD AA	H ✓ (4,863,016)	(3,479,342)	(960,494)	(423,180)
Total Other Deferred FIT		<u>(17,140,668)</u>	<u>(15,601,529)</u>	<u>(1,068,413)</u>	<u>(470,727)</u>
Total Deferred FIT		<u>(630,174,439)</u>	<u>(483,551,065)</u>	<u>(95,046,304)</u>	<u>(51,577,070)</u>
			I	J	

Source of Allocation Factors: Results of Operations Report E-ALL-12A

CD AA - 7	100.000%	71.547%	19.751%	8.702%
CD AN - 9	100.000%	78.744%	21.256%	0.000%

1.01-03

AVISTA UTILITIES
Accumulated Deferrals
Associated with Accelerated Tax Depreciation

Per GL:	282900		283000		Total		282900		282900		282900		TOTAL
	CD	AA	CD	AA	CD	AA	ED	AN	GD	OR	GD	OR	
Accounting Period													
201412	(49,809,915)	(49,809,915)	(49,809,915)	(49,809,915)	(2,020,864)	(2,020,864)	(389,834,133)	(389,834,133)	(90,260,064)	(90,260,064)	(50,290,471)	(50,290,471)	(562,215,447)
201501	(49,850,206)	(49,850,206)	(49,850,206)	(49,850,206)	(2,025,863)	(2,025,863)	(390,553,350)	(390,553,350)	(90,597,734)	(90,597,734)	(50,457,140)	(50,457,140)	(583,484,293)
201502	(62,529,686)	(62,529,686)	(62,529,686)	(62,529,686)	(579,984)	(579,984)	(396,196,301)	(396,196,301)	(81,700,475)	(81,700,475)	(43,367,631)	(43,367,631)	(584,374,077)
201503	(62,945,486)	(62,945,486)	(62,945,486)	(62,945,486)	(584,529)	(584,529)	(397,041,462)	(397,041,462)	(81,955,321)	(81,955,321)	(43,489,846)	(43,489,846)	(586,016,644)
201504	(63,121,046)	(63,121,046)	(63,121,046)	(63,121,046)	(584,529)	(584,529)	(397,022,338)	(397,022,338)	(81,979,080)	(81,979,080)	(43,499,335)	(43,499,335)	(586,206,328)
201505	(63,657,993)	(63,657,993)	(63,657,993)	(63,657,993)	(589,642)	(589,642)	(397,483,093)	(397,483,093)	(82,142,081)	(82,142,081)	(43,640,385)	(43,640,385)	(587,513,194)
201506	(64,194,940)	(64,194,940)	(64,194,940)	(64,194,940)	(594,755)	(594,755)	(400,867,247)	(400,867,247)	(83,542,360)	(83,542,360)	(44,424,410)	(44,424,410)	(597,624,311)
201507	(64,731,887)	(64,731,887)	(64,731,887)	(64,731,887)	(604,981)	(604,981)	(405,328,002)	(405,328,002)	(83,705,961)	(83,705,961)	(44,565,460)	(44,565,460)	(598,931,177)
201508	(65,268,834)	(65,268,834)	(65,268,834)	(65,268,834)	(604,981)	(604,981)	(405,328,002)	(405,328,002)	(83,705,961)	(83,705,961)	(44,565,460)	(44,565,460)	(600,238,043)
201509	(67,870,899)	(67,870,899)	(67,870,899)	(67,870,899)	(610,094)	(610,094)	(403,787,332)	(403,787,332)	(83,868,962)	(83,868,962)	(44,706,510)	(44,706,510)	(599,303,031)
201510	(68,407,846)	(68,407,846)	(68,407,846)	(68,407,846)	(615,207)	(615,207)	(404,248,087)	(404,248,087)	(77,386,080)	(77,386,080)	(43,390,177)	(43,390,177)	(600,609,897)
201511	(68,944,793)	(68,944,793)	(68,944,793)	(68,944,793)	(620,320)	(620,320)	(404,708,842)	(404,708,842)	(77,549,081)	(77,549,081)	(43,531,227)	(43,531,227)	(601,916,763)
201512	(66,860,311)	(66,860,311)	(66,860,311)	(66,860,311)	(625,431)	(625,431)	(443,772,674)	(443,772,674)	(86,626,430)	(86,626,430)	(48,985,520)	(48,985,520)	(646,870,366)
AMA	(63,321,560)	(63,321,560)	(1,640,625)	(64,962,185)	(777,743)	(777,743)	(401,985,685)	(401,985,685)	(82,507,838)	(82,507,838)	(44,829,937)	(44,829,937)	(595,063,388)
EOP	(66,860,311)	(66,860,311)	-	(66,860,311)	(625,431)	(625,431)	(443,772,674)	(443,772,674)	(86,626,430)	(86,626,430)	(48,985,520)	(48,985,520)	(646,870,366)

Adjustments:

Accounting Period	282900		283000		Total		282900		282900		282900		TOTAL
	CD	AA	CD	AA	CD	AA	ED	AN	GD	OR	GD	OR	
201412	(10,420,223)	(10,420,223)	-	-	1,449,969	1,449,969	(10,420,745)	(10,420,745)	14,286,860	14,286,860	8,122,727	8,122,727	3,018,388
201501	(10,932,457)	(10,932,457)	-	-	1,450,423	1,450,423	(11,328,011)	(11,328,011)	13,736,578	13,736,578	7,721,248	7,721,248	(1,352,219)
201502	1,194,488	1,194,488	-	-	(0)	(0)	(1,311,543)	(1,311,543)	3,951,567	3,951,567	63,591	63,591	(6,101,888)
201503	1,057,773	1,057,773	-	-	(0)	(0)	(14,092,865)	(14,092,865)	3,318,661	3,318,661	(382,342)	(382,342)	(10,098,774)
201504	680,808	680,808	-	-	(4,545)	(4,545)	(17,738,472)	(17,738,472)	2,454,667	2,454,667	(941,001)	(941,001)	(15,548,542)
201505	665,230	665,230	-	-	(3,976)	(3,976)	(20,904,200)	(20,904,200)	1,729,916	1,729,916	(1,368,099)	(1,368,099)	(19,881,129)
201506	649,652	649,652	-	-	(3,408)	(3,408)	(17,146,529)	(17,146,529)	2,243,043	2,243,043	(1,152,223)	(1,152,223)	(15,409,465)
201507	634,074	634,074	-	-	(2,840)	(2,840)	(20,312,257)	(20,312,257)	1,518,292	1,518,292	(1,579,321)	(1,579,321)	(19,742,052)
201508	618,496	618,496	-	-	(2,271)	(2,271)	(23,477,985)	(23,477,985)	793,541	793,541	(2,006,419)	(2,006,419)	(24,074,639)
201509	2,668,036	2,668,036	6,562,500	9,230,536	(1,703)	(1,703)	(29,105,893)	(29,105,893)	(6,740,095)	(6,740,095)	(4,031,949)	(4,031,949)	(30,649,104)
201510	2,652,458	2,652,458	6,562,500	9,214,958	(1,135)	(1,135)	(32,271,621)	(32,271,621)	(7,464,846)	(7,464,846)	(4,459,047)	(4,459,047)	(34,981,690)
201511	2,636,860	2,636,860	6,562,500	9,199,360	(566)	(566)	(35,437,349)	(35,437,349)	(8,189,597)	(8,189,597)	(4,886,145)	(4,886,145)	(39,314,277)
201512	(0)	(0)	-	-	(0)	(0)	(0)	(0)	-	-	-	-	(0)
AMA	(223,722)	(223,722)	1,640,625	1,416,903	179,580	179,580	(20,028,091)	(20,028,091)	1,207,921	1,207,921	(746,695)	(746,695)	(17,970,382)
EOP	(0)	(0)	-	-	(0)	(0)	(0)	(0)	-	-	-	-	(0)

Revised:

Accounting Period	282900		283000		Total		282900		282900		282900		TOTAL
	CD	AA	CD	AA	CD	AA	ED	AN	GD	OR	GD	OR	
201412	(60,230,138)	(60,230,138)	-	-	(60,230,138)	(60,230,138)	(400,254,876)	(400,254,876)	(75,973,404)	(75,973,404)	(42,167,744)	(42,167,744)	(579,197,059)
201501	(60,782,663)	(60,782,663)	-	-	(60,782,663)	(60,782,663)	(403,881,361)	(403,881,361)	(76,861,156)	(76,861,156)	(42,735,892)	(42,735,892)	(584,836,511)
201502	(61,335,188)	(61,335,188)	-	-	(61,335,188)	(61,335,188)	(407,507,844)	(407,507,844)	(77,748,908)	(77,748,908)	(43,304,040)	(43,304,040)	(590,475,964)
201503	(61,887,713)	(61,887,713)	-	-	(61,887,713)	(61,887,713)	(411,134,327)	(411,134,327)	(78,636,660)	(78,636,660)	(43,872,188)	(43,872,188)	(596,115,417)
201504	(62,440,238)	(62,440,238)	-	-	(62,440,238)	(62,440,238)	(414,760,810)	(414,760,810)	(79,524,413)	(79,524,413)	(44,440,336)	(44,440,336)	(601,754,870)
201505	(62,992,763)	(62,992,763)	-	-	(62,992,763)	(62,992,763)	(418,387,293)	(418,387,293)	(80,412,165)	(80,412,165)	(45,008,484)	(45,008,484)	(607,394,323)
201506	(63,545,288)	(63,545,288)	-	-	(63,545,288)	(63,545,288)	(422,013,776)	(422,013,776)	(81,299,917)	(81,299,917)	(45,576,633)	(45,576,633)	(613,033,776)
201507	(64,097,813)	(64,097,813)	-	-	(64,097,813)	(64,097,813)	(425,640,259)	(425,640,259)	(82,187,669)	(82,187,669)	(46,144,781)	(46,144,781)	(618,673,228)
201508	(64,650,338)	(64,650,338)	-	-	(64,650,338)	(64,650,338)	(429,266,742)	(429,266,742)	(83,075,421)	(83,075,421)	(46,712,929)	(46,712,929)	(624,312,681)
201509	(65,202,863)	(65,202,863)	-	-	(65,202,863)	(65,202,863)	(432,893,225)	(432,893,225)	(83,963,173)	(83,963,173)	(47,281,076)	(47,281,076)	(629,952,134)
201510	(65,755,388)	(65,755,388)	-	-	(65,755,388)	(65,755,388)	(436,519,708)	(436,519,708)	(84,850,926)	(84,850,926)	(47,849,224)	(47,849,224)	(635,591,587)
201511	(66,307,913)	(66,307,913)	-	-	(66,307,913)	(66,307,913)	(440,146,191)	(440,146,191)	(85,738,678)	(85,738,678)	(48,417,372)	(48,417,372)	(641,231,040)
201512	(66,860,311)	(66,860,311)	-	-	(66,860,311)	(66,860,311)	(443,772,674)	(443,772,674)	(86,626,430)	(86,626,430)	(48,985,520)	(48,985,520)	(646,870,366)
AMA	(63,545,282)	(63,545,282)	-	-	(63,545,282)	(63,545,282)	(422,013,776)	(422,013,776)	(81,299,917)	(81,299,917)	(45,576,632)	(45,576,632)	(613,033,770)
EOP	(66,860,311)	(66,860,311)	-	-	(66,860,311)	(66,860,311)	(443,772,674)	(443,772,674)	(86,626,430)	(86,626,430)	(48,985,520)	(48,985,520)	(646,870,366)

1.01-04

Accounting Period	283000 CD AA				282900 CD AN				282900 ED AN						
	ADJ.1	ADJ.2	ADJ.3	ADJ.4	TOTAL	ADJ.1	ADJ.2	ADJ.3	ADJ.4	TOTAL	ADJ.1	ADJ.2	ADJ.3	ADJ.4	TOTAL
201412	(11,879,272)	(2,065,118)	3,524,167		(10,420,223)					1,449,969	(5,959,526)	(4,461,219)			(10,420,745)
201501				(512,234)	(10,932,457)					1,450,423					(13,328,011)
201502	11,879,272			247,683	1,194,498					(1,449,969)	5,959,526				(2,907,266)
201503				(136,725)	1,057,773										(3,943,058)
201504				(376,965)	680,808										(2,781,322)
201505				(15,578)	665,230										(3,645,607)
201506				(15,578)	634,074										(20,904,200)
201507				(15,578)	618,466										(3,165,728)
201508				(15,578)	2,668,036										(3,165,728)
201509		2,065,118		(15,578)	2,652,458		6,562,500					6,923,399			(3,165,728)
201510				(15,578)	2,636,880							(2,462,180)			(3,165,728)
201511				(15,578)	2,636,880										(3,165,728)
201512			(3,524,167)	887,287			(6,562,500)								(35,437,349)
AMA	494,970	86,047		(36,970)	(223,722)		273,438			(60,415)	248,314	185,884		(1,476,556)	(20,028,091)
EOP			(3,524,167)	887,287			(6,562,500)								35,437,349
ADJ.1															
ADJ.2															
ADJ.3															
ADJ.4															
ADJ.5															

Record GL to Power Tax True-up in Dec 2014 (was actually recorded in Feb 2015). This is being recorded at beginning of period since the true-up relates to prior periods. This corrects Service/Jur split.
 For FERC 283000: Reverse entry to FERC 283000 recorded in 2015.09 for repairs estimate. Repairs estimate is included in ADJ.4 below. This adjustment was reversed in GL in 2015.12
 For FERC 282900: Record true-up to 2014 ADFIT recorded in 2015.
 Record true-up of 2014 repairs adjustment recorded in 2015.12 NSJ019.
 Record impact of 2015 tax depreciation, repairs and bonus depreciation adjustment.
 Record impact to working capital for receipt of FIT refund that will be received in early 2016. Computed by using difference of actual payments made in 2015 vs payments with bonus and repairs factored in.

Accounting Period	282900 GD AN				282900 GD OR				236000 ZZ						
	ADJ 1	ADJ 2	ADJ 3	ADJ 4	TOTAL	ADJ 1	ADJ 2	ADJ 3	ADJ 4	TOTAL	ADJ 1	ADJ 2	ADJ 3	ADJ 4	TOTAL
201412	8,715,654	5,571,006			14,286,660	7,167,269	955,458			8,122,727					(3,524,294)
201501				(550,082)	13,736,578	(7,167,269)			(401,479)	7,721,248		(127)	(3,524,167)	4,370,607	846,313
201502	(8,715,654)			(1,069,357)	3,951,567				(490,388)	63,591				5,285,575	6,101,888
201503				(632,906)	3,318,661				(445,933)	(382,342)				3,996,886	10,098,774
201504				(863,993)	2,454,667				(558,659)	(941,001)				5,449,769	15,548,542
201505				(724,751)	1,729,916				(427,098)	(1,368,099)				4,332,587	19,881,129
201506		1,237,878		(724,751)	2,243,043		642,974		(427,098)	(1,152,223)		(8,804,251)		4,332,587	15,409,465
201507				(724,751)	1,518,292				(427,098)	(1,579,321)				4,332,587	19,742,052
201508				(724,751)	793,541				(427,098)	(2,006,419)				4,332,587	24,074,639
201509		(6,808,884)		(724,751)	(6,740,095)		(1,598,432)		(427,098)	(4,031,949)		2,241,878		4,332,587	30,649,104
201510				(724,751)	(7,464,846)				(427,098)	(4,459,047)				4,332,587	34,981,690
201511				(724,751)	(8,189,597)				(427,098)	(4,886,145)				4,332,587	39,314,277
201512				8,189,597	-				4,886,145	-				(49,400,944)	(0)
AMA	(363,152)	(232,125)	-	(341,233)	1,207,921	(298,636)	(59,811)	-	(203,589)	(746,695)	-	(273,432)	-	2,058,373	17,907,144
EOP	-	-	-	8,189,597	-	-	-	-	4,886,145	-	-	6,562,500	3,524,167	(49,400,944)	(0)

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System	Tax Deprec over Book	Storm Repairs ED	Repairs	Bonus	Adjust to Actual	
Jan	(1,268,846)		(953,058)	(3,722,061)	897,334	(5,046,630)
Feb	(383,878)		(953,058)	(3,722,061)	897,334	(4,161,662)
Mar	(1,642,567)		(953,058)	(3,722,061)	897,334	(5,420,351)
Apr	(189,684)		(953,058)	(3,722,061)	897,334	(3,967,468)
May	(1,306,866)		(953,058)	(3,722,061)	897,334	(5,084,650)
Jun	(1,306,866)		(953,058)	(3,722,061)	897,334	(5,084,650)
Jul	(1,306,866)		(953,058)	(3,722,061)	897,334	(5,084,650)
Aug	(1,306,866)		(953,058)	(3,722,061)	897,334	(5,084,650)
Sep	(1,306,866)		(953,058)	(3,722,061)	897,334	(5,084,650)
Oct	(1,306,866)		(953,058)	(3,722,061)	897,334	(5,084,650)
Nov	(1,306,866)	(8,400,000)	(953,058)	(3,722,061)	897,334	(13,484,650)
Dec	(1,306,863)		(953,058)	(3,722,061)	897,334	(5,084,647)
	(13,939,900)	(8,400,000)	(11,436,692)	(44,664,729)	10,768,013	(67,673,307)

CD.AA	Tax Deprec over Book	Repairs ED	Repairs WA	Bonus	Adjust to Actual	
Jan	(40,291)				(512,234)	(552,525)
Feb	(800,208)				247,683	(552,525)
Mar	(415,800)				(136,725)	(552,525)
Apr	(175,560)				(376,965)	(552,525)
May	(536,947)				(15,578)	(552,525)
Jun	(536,947)				(15,578)	(552,525)
Jul	(536,947)				(15,578)	(552,525)
Aug	(536,947)				(15,578)	(552,525)
Sep	(536,947)				(15,578)	(552,525)
Oct	(536,947)				(15,578)	(552,525)
Nov	(536,947)				(15,578)	(552,525)
Dec	(1,439,812)				887,287	(552,525)
	(6,630,300)	-	-	-	-	(6,630,300)

CD.AN	Tax Deprec over Book	Repairs ED	Repairs WA	Bonus	Adjust to Actual	
Jan	(4,999)				454	(4,545)
Feb	(4,090)				(455)	(4,545)
Mar	(4,545)				0	(4,545)
Apr	-				(4,545)	(4,545)
May	(5,113)				568	(4,545)
Jun	(5,113)				568	(4,545)
Jul	(5,113)				568	(4,545)
Aug	(5,113)				568	(4,545)
Sep	(5,113)				568	(4,545)
Oct	(5,113)				568	(4,545)
Nov	(5,113)				568	(4,545)
Dec	(5,111)				566	(4,545)
	(54,536)	-	-	-	(0)	(54,536)

1.01-07

ED.AN	Tax Deprec over Book	Repairs ED WA	Repairs	Bonus	Adjust to Actual	
Jan	(719,217)				(2,907,266)	(3,626,483)
Feb	316,575				(3,943,058)	(3,626,483)
Mar	(845,161)				(2,781,322)	(3,626,483)
Apr	19,124				(3,645,607)	(3,626,483)
May	(460,755)				(3,165,728)	(3,626,483)
Jun	(460,755)				(3,165,728)	(3,626,483)
Jul	(460,755)				(3,165,728)	(3,626,483)
Aug	(460,755)				(3,165,728)	(3,626,483)
Sep	(460,755)				(3,165,728)	(3,626,483)
Oct	(460,755)				(3,165,728)	(3,626,483)
Nov	(460,755)				(3,165,728)	(3,626,483)
Dec	(39,063,832)				35,437,349	(3,626,483)
	(43,517,796)	-	-	-	-	(43,517,796)

GD.AN	Tax Deprec over Book	Repairs ED WA	Repairs	Bonus	Adjust to Actual	
Jan	(337,670)				(550,082)	(887,752)
Feb	181,605				(1,069,357)	(887,752)
Mar	(254,846)				(632,906)	(887,752)
Apr	(23,759)				(863,993)	(887,752)
May	(163,001)				(724,751)	(887,752)
Jun	(163,001)				(724,751)	(887,752)
Jul	(163,001)				(724,751)	(887,752)
Aug	(163,001)				(724,751)	(887,752)
Sep	(163,001)				(724,751)	(887,752)
Oct	(163,001)				(724,751)	(887,752)
Nov	(163,001)				(724,751)	(887,752)
Dec	(9,077,349)				8,189,597	(887,752)
	(10,653,026)	-	-	-	-	(10,653,026)

GD.OR	Tax Deprec over Book	Repairs ED WA	Repairs	Bonus	Adjust to Actual	
Jan	(166,669)				(401,479)	(568,148)
Feb	(77,760)				(490,388)	(568,148)
Mar	(122,215)				(445,933)	(568,148)
Apr	(9,489)				(558,659)	(568,148)
May	(141,050)				(427,098)	(568,148)
Jun	(141,050)				(427,098)	(568,148)
Jul	(141,050)				(427,098)	(568,148)
Aug	(141,050)				(427,098)	(568,148)
Sep	(141,050)				(427,098)	(568,148)
Oct	(141,050)				(427,098)	(568,148)
Nov	(141,050)				(427,098)	(568,148)
Dec	(5,454,293)				4,886,145	(568,148)
	(6,817,776)	-	-	-	-	(6,817,776)
	(67,673,434)	-	-	-	(0)	(67,673,434)

1.01-08

AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2015

	CDA CDR Fund Elec <u>283324</u> <u>ED AN</u>	CDA IPA Fund Elec <u>283325</u> <u>ED AN</u>	CDA Settlement Elec <u>283382</u> <u>ED AN</u>	CDA SETTLEMENT - Deferred Costs Elec <u>283333</u> <u>ED AN</u>
Dec-14			(12,080,662)	369,588
Dec-15			(11,771,232)	381,039
Total	0	0	(23,851,894)	750,627
Average	0	0	(11,925,947)	375,313
Jan-15			(12,054,876)	370,542
Feb-15			(12,029,090)	371,496
Mar-15			(12,003,304)	372,451
Apr-15			(11,977,518)	373,405
May-15			(11,951,733)	374,359
Jun-15			(11,925,947)	375,313
Jul-15			(11,900,161)	376,268
Aug-15			(11,874,375)	377,222
Sep-15			(11,848,589)	378,176
Oct-15			(11,822,803)	379,131
Nov-15			(11,797,018)	380,085
Total	0	0	(143,111,362)	4,503,762
Average of monthly averages	0	0	(11,925,947)	375,313

D ✓

E ✓

1.01-09

AVISTA UTILITIES
Accumulated Deferred Taxes
AMA Twelve Months Ended December 31, 2015

	Colstrip PCB Elec <u>283200</u> <u>ED.AN</u>	Bond Redemption <u>283850</u> <u>CD.AA</u>	AFUDC - CWIP Intangibles <u>283750</u> <u>CD.AA</u>
Dec-14	(216,491)	(5,127,929)	(546,395)
Dec-15	(144,757)	(4,602,279)	(546,395)
Total	<u>(361,248)</u>	<u>(9,730,208)</u>	<u>(1,092,790)</u>
Average	(180,624)	(4,865,104)	(546,395)
Jan-15	(210,513)	(5,082,733)	(546,395)
Feb-15	(204,535)	(5,037,537)	(546,395)
Mar-15	(198,557)	(4,992,341)	(546,395)
Apr-15	(192,580)	(4,949,000)	(546,395)
May-15	(186,602)	(4,905,660)	(546,395)
Jun-15	(180,624)	(4,862,320)	(546,395)
Jul-15	(174,646)	(4,818,980)	(546,395)
Aug-15	(168,668)	(4,775,640)	(546,395)
Sep-15	(162,691)	(4,732,299)	(546,395)
Oct-15	(156,713)	(4,688,959)	(546,395)
Nov-15	(150,735)	(4,645,619)	(546,395)
Total	<u>(2,167,489)</u>	<u>(58,356,193)</u>	<u>(6,556,737)</u>
Average of monthly averages	(180,624) ✓	(4,863,016) ✓	(546,395) ✓
	F	H	G

1.01-10

FERC Account Number	Description	ED	AN		
283382	ADFIT LAKE CDA STORAGE SETTLEMENT				
Accounting Period	Beginning Balance	Monthly Activity (1)	End Balance Per GL	Adjustment in Results of Operations	Ending Balance
201412	(12,106,447.62)	\$ 25,785.83	\$ (12,080,661.79)	- \$	(12,080,661.79)
201501	\$ (12,080,661.79)	\$ 25,785.83	\$ (12,054,875.96)	- \$	(12,054,875.96)
201502	\$ (12,054,875.96)	\$ 25,785.83	\$ (12,029,090.13)	- \$	(12,029,090.13)
201503	\$ (12,029,090.13)	\$ 25,785.83	\$ (12,003,304.30)	- \$	(12,003,304.30)
201504	\$ (12,003,304.30)	\$ 25,785.83	\$ (11,977,518.47)	- \$	(11,977,518.47)
201505	\$ (11,977,518.47)	\$ 25,785.83	\$ (11,951,732.64)	- \$	(11,951,732.64)
201506	\$ (11,951,732.64)	\$ 25,785.83	\$ (11,925,946.81)	- \$	(11,925,946.81)
201507	\$ (11,925,946.81)	\$ 25,785.83	\$ (11,900,160.98)	- \$	(11,900,160.98)
201508	\$ (11,900,160.98)	\$ 25,785.83	\$ (11,874,375.15)	- \$	(11,874,375.15)
201509	\$ (11,874,375.15)	\$ 25,785.83	\$ (11,848,589.32)	- \$	(11,848,589.32)
201510	\$ (11,848,589.32)	\$ 25,785.83	\$ (11,822,803.49)	- \$	(11,822,803.49)
201511	\$ (11,822,803.49)	\$ 25,785.83	\$ (11,797,017.66)	- \$	(11,797,017.66)
201512	\$ (11,797,017.66)	\$ 25,785.83	\$ (11,771,231.83)	- \$	(11,771,231.83)
		\$ 309,429.96			

FERC Account Number	Description	ED	AN		
283333	ADFIT LAKE CDA STORAGE SETTLEMENT - Deferred Costs				
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance Per GL	Adjustment in Results of Operations	Ending Balance Per Results of Ops
201412	368,633.24	\$ 954.32	369,587.56	\$ -	\$ 369,587.56
201501	\$ 369,587.56	\$ 954.32	370,541.88	\$ -	\$ 370,541.88
201502	\$ 370,541.88	\$ 954.32	371,496.20	\$ -	\$ 371,496.20
201503	\$ 371,496.20	\$ 954.32	372,450.52	\$ -	\$ 372,450.52
201504	\$ 372,450.52	\$ 954.32	373,404.84	\$ -	\$ 373,404.84
201505	\$ 373,404.84	\$ 954.32	374,359.16	\$ -	\$ 374,359.16
201506	\$ 374,359.16	\$ 954.32	375,313.48	\$ -	\$ 375,313.48
201507	\$ 375,313.48	\$ 954.32	376,267.80	\$ -	\$ 376,267.80
201508	\$ 376,267.80	\$ 954.32	377,222.12	\$ -	\$ 377,222.12
201509	\$ 377,222.12	\$ 954.32	378,176.44	\$ -	\$ 378,176.44
201510	\$ 378,176.44	\$ 954.32	379,130.76	\$ -	\$ 379,130.76
201511	\$ 379,130.76	\$ 954.32	380,085.08	\$ -	\$ 380,085.08
201512	\$ 380,085.08	\$ 954.32	381,039.40	\$ -	\$ 381,039.40
		\$ 11,451.84			

Need to see ar

(1) Prior Period Adjustment

IRS Audit shortened amortization to 15 years (rather than 46 years for book) for the capitalized deferred legal fees. Due to this, the company moved these costs from 182381 to 182333, and the associated ADFIT from 283382 to 283333 in Jan 2013 with NSJ 009 201301.

1.01-12

FERC Account Number	Description	ED	AN	
283200	ADFIT COLSTRIP PCB			
Accounting Period	Beginning Balance	Monthly Activity	Adjustment in Results of Operations	Ending Balance
201412				\$ (216,490.91)
201501	\$ (216,490.91)	\$ 5,977.81		\$ (210,513.10)
201502	\$ (210,513.10)	\$ 5,977.81		\$ (204,535.29)
201503	\$ (204,535.29)	\$ 5,977.81		\$ (198,557.48)
201504	\$ (198,557.48)	\$ 5,977.81		\$ (192,579.67)
201505	\$ (192,579.67)	\$ 5,977.81		\$ (186,601.86)
201506	\$ (186,601.86)	\$ 5,977.81		\$ (180,624.05)
201507	\$ (180,624.05)	\$ 5,977.81		\$ (174,646.24)
201508	\$ (174,646.24)	\$ 5,977.81		\$ (168,668.43)
201509	\$ (168,668.43)	\$ 5,977.81		\$ (162,690.62)
201510	\$ (162,690.62)	\$ 5,977.81		\$ (156,712.81)
201511	\$ (156,712.81)	\$ 5,977.81		\$ (150,735.00)
201512	\$ (150,735.00)	\$ 5,977.81		\$ (144,757.19)
		\$ 71,733.72		

1.01-13

FERC Account Number	Description	CD	AA		
283850	ADFIT FMB & MTN REDEEMED				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations (1)	Ending Balance
201412	(5,173,125.74)	\$ 45,196.27	(5,127,929.47)	-	\$ (5,127,929.47)
201501	\$ (5,127,929.47)	\$ 45,196.27	(5,082,733.20)	-	\$ (5,082,733.20)
201502	\$ (5,082,733.20)	\$ 45,196.27	(5,037,536.93)	-	\$ (5,037,536.93)
201503	\$ (5,037,536.93)	\$ 45,196.26	(4,992,340.67)		\$ (4,992,340.67)
201504	\$ (4,992,340.67)	\$ 43,340.20	(4,949,000.47)		\$ (4,949,000.47)
201505	\$ (4,949,000.47)	\$ 43,340.20	(4,905,660.27)		\$ (4,905,660.27)
201506	\$ (4,905,660.27)	\$ 43,340.20	(4,862,320.07)		\$ (4,862,320.07)
201507	\$ (4,862,320.07)	\$ 43,340.20	(4,818,979.87)		\$ (4,818,979.87)
201508	\$ (4,818,979.87)	\$ 43,340.20	(4,775,639.67)		\$ (4,775,639.67)
201509	\$ (4,775,639.67)	\$ 43,340.20	(4,732,299.47)		\$ (4,732,299.47)
201510	\$ (4,732,299.47)	\$ 43,340.20	(4,688,959.27)		\$ (4,688,959.27)
201511	\$ (4,688,959.27)	\$ 43,340.20	(4,645,619.07)		\$ (4,645,619.07)
201512	\$ (4,645,619.07)	\$ 43,340.20	(4,602,278.87)		\$ (4,602,278.87)
		\$ 525,650.60			

1.01-14

FERC Account Number	Description	CD	AA		
283750	DFIT-AFUDC CWIP Intangibles				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations	Ending Balance Per ROO
201412	(546,394.76)		(546,394.76)	- \$	(546,394.76)
201501	\$ (546,394.76)	\$ -	(546,394.76)	- \$	(546,394.76)
201502	\$ (546,394.76)	\$ -	(546,394.76)	- \$	(546,394.76)
201503	\$ (546,394.76)	\$ -	(546,394.76)	- \$	(546,394.76)
201504	\$ (546,394.76)	\$ -	(546,394.76)	- \$	(546,394.76)
201505	\$ (546,394.76)	\$ -	(546,394.76)	- \$	(546,394.76)
201506	\$ (546,394.76)	\$ -	(546,394.76)	- \$	(546,394.76)
201507	\$ (546,394.76)	\$ -	(546,394.76)	- \$	(546,394.76)
201508	\$ (546,394.76)	\$ -	(546,394.76)	- \$	(546,394.76)
201509	\$ (546,394.76)	\$ -	(546,394.76)	- \$	(546,394.76)
201510	\$ (546,394.76)	\$ -	(546,394.76)	- \$	(546,394.76)
201511	\$ (546,394.76)	\$ -	(546,394.76)	- \$	(546,394.76)
201512	\$ (546,394.76)	\$ -	(546,394.76)	- \$	(546,394.76)
	\$	\$ -			

Adjustment for Finalizing Tax Return (2)	Ending Balance
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)

1.01-15

AVISTA UTILITIES
 Washington Gas Cost Study
 Average - Twelve Months Ended December 31, 2015

Accumulated Deferred FIT Assignment to functions		Washington	Intangible	UG Storage	Distribution	General
Intangible	I	(12,882)	(12,882)			0
UG Storage	U	(3,443,945)	0	(3,443,945)	0	0
Distribution	D	(49,211,221)	0	0	(49,211,221)	(2,352,277)
General Utility	O	(2,352,277)	0	0	0	(6,300,627)
ADFIT-COMMON ALL	O	(9,099,225)	(2,798,598)	0	0	(59,192)
ADFIT-COMMON ALL WWVP	O	(85,484)	(26,292)	0	0	(8,712,096)
Total Accelerated Tax Depr		(64,205,033)	(2,837,772)	(3,443,945)	(49,211,221)	(8,712,096)
Allocate by Plant		(645,769)	(262)	(35,963)	(504,220)	(105,324)
FMB/MTN Elec		(78,240)	(78,240)			
AFUDC CWIP Intangibles	I	(724,009)	(78,502)	(35,963)	(504,220)	(105,324)
Total Other Deferred FIT						
Total Deferred FIT	L	(64,929,042)	(2,916,273)	(3,479,908)	(49,715,441)	(8,817,420)
Total ROO Deferred FIT 12/31/2015 AMA		-				
ADJUSTMENT		(64,929,042)	(2,916,273)	(3,479,908)	(49,715,441)	(8,817,420)
Total Plant		461,846,324	187,139	25,720,338	360,612,229	75,326,618
			0.0405200%	5.5690300%	78.0805700%	16.3098900%

	System			WA			ID		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
(From PLT)	-	-	-	-	-	-	-	-	-
302000 Franchises & Consents	1,278,452	1,795,338	3,073,790	1,022,594	1,301,602	2,324,196	255,858	493,736	749,594
303000 Misc Intangible Plant- (C-IPL)	16,645	29,008,306	29,024,951	-	21,030,732	21,030,732	16,645	7,977,574	7,994,219
3031XX Misc Intangible Plant-Mainframe Software (C-IPL)	-	-	-	-	-	-	-	-	-
303110 Misc Intangible Plant-PC Software (C-IPL)	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
TOTAL INTANGIBLE PLANT	-	36,400,139	36,400,139	-	25,720,338	25,720,338	-	10,679,801	10,679,801
UG Storage	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
Distribution	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
General Plant	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
TOTAL Plant	-	1,773,970	1,773,970	-	1,286,111	1,286,111	-	487,859	487,859
	-	41,249	41,249	-	29,905	29,905	-	11,344	11,344
	-	29,025,037	29,025,037	-	21,042,862	21,042,862	-	7,982,175	7,982,175
	-	10,029	10,029	-	-	-	-	10,029	10,029
	-	1,115,756	1,115,756	-	808,912	808,912	-	306,844	306,844
	-	-	-	-	-	-	-	-	-
	-	31,966,041	31,966,041	-	23,167,789	23,167,789	-	8,798,252	8,798,252

(From IPL - Gas North Data)

303000 CD AA	-	1,773,970	1,773,970	-	1,286,111	1,286,111	-	487,859	487,859
CD AN	-	41,249	41,249	-	29,905	29,905	-	11,344	11,344
303100 CD AA	-	29,025,037	29,025,037	-	21,042,862	21,042,862	-	7,982,175	7,982,175
CD AN	-	10,029	10,029	-	-	-	-	10,029	10,029
303110 CD AA	-	1,115,756	1,115,756	-	808,912	808,912	-	306,844	306,844
CD AN	-	-	-	-	-	-	-	-	-
	-	31,966,041	31,966,041	-	23,167,789	23,167,789	-	8,798,252	8,798,252

Allocation Factors

4	303000	72.4999%	27.501%
4	303100	72.4999%	27.501%
4	303110	72.4999%	27.501%

1.01-16

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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	350XXXX	Land & Land Rights	0	466,806	466,806	0	329,845	329,845	0	136,961	136,961
1	351XXXX	Structures & Improvements	0	1,704,617	1,704,617	0	1,204,482	1,204,482	0	500,135	500,135
1	352XXXX	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 Gatt	6,271,156	0	6,271,156	1,933,238	0	1,933,238	4,337,918	0	4,337,918
6	380000	Services	186,602,117	0	186,602,117	127,047,228	0	127,047,228	59,554,889	0	59,554,889
6	381000	Meters	70,732,546	0	70,732,546	47,776,809	0	47,776,809	22,955,737	0	22,955,737
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,320,815	0	3,320,815	2,575,612	0	2,575,612	745,203	0	745,203
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	544,001,287	2,639,621	546,640,908	358,805,092	1,807,137	360,612,229	185,196,195	832,484	186,028,679
GENERAL PLANT											
4	389XXX	Land & Land Rights	681,998	1,269,469	1,951,467	589,062	920,352	1,509,414	92,936	349,117	442,053
4	390XXX	Structures & Improvements	4,965,781	17,819,505	22,785,286	3,738,902	12,918,963	16,657,865	1,226,879	4,900,542	6,127,421
4	391XXX	Office Furniture & Equipment	27,114	12,125,206	12,152,320	8,197	8,790,653	8,798,850	18,917	3,334,553	3,353,470
4	392XXX	Transportation Equipment	9,464,635	1,980,283	11,444,918	7,063,015	1,435,685	8,498,700	2,401,620	544,598	2,946,218
4	393000	Stores Equipment	151,287	610,033	761,320	114,151	442,268	556,419	37,136	167,765	204,901
4	394000	Tools, Shop & Garage Equipment	2,559,475	4,168,993	6,728,468	1,982,075	3,022,478	5,004,553	577,400	1,146,515	1,723,915
4	395000	Laboratory Equipment	39,214	395,643	434,857	29,575	286,837	316,412	9,639	108,806	118,445
4	396XXX	Power Operated Equipment	3,843,949	1,109,517	4,953,466	2,858,524	804,389	3,662,913	985,425	305,128	1,290,553
4	397XXX	Communications Equipment	2,262,124	8,615,425	10,877,549	844,838	6,246,097	7,090,935	1,417,286	2,369,328	3,786,614
4	398000	Miscellaneous Equipment	1,060	85,116	86,176	1,060	61,708	62,768	0	23,408	23,408
		TOTAL GENERAL PLANT	23,996,637	48,179,190	72,175,827	17,229,399	34,929,430	52,158,829	6,767,238	13,249,760	20,016,998
		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

71-10-17

1,01-18

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-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
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-DTX)	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-DTX)	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	100.0000%	70.660%	29.340%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.0000%	68.462%	31.538%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.0000%	67.233%	32.767%

1.02

Blue = Input

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED December 31, 2015
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred Debits & Credits
	Adjstment Number	1.02
	Workpaper Reference	G-DDC
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	1
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	1
26	OPERATING INCOME BEFORE FIT	(1)
	FEDERAL INCOME TAX	
27	Current Acruel	(0)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (1)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Adjustment No. 102

Workpaper Ref. G-DDC-1

10-201

AVISTA UTILITIES
DEFERRED DEBITS AND CREDITS ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2015

Normalized Expense	Expense Per Results	Adjustment	Exp Acct	Work paper Ref
-	-	-	905000	G-DDC-5
757	-	757	Cust Acctg	G-DDC-10
757	-	757		

Normalized Balance	Rate Base Balance Per Results	Adjustment	UG-110877 Treatment
(11,853)	(11,848)	(5)	Test Year
(472,815)	(472,815)	-	Test Year
(484,668)	(484,663)	-5	

APL Reference	Description	Normalized Balance	Rate Base Balance Per Results	Adjustment
4	Customer Advances	(11,853)	(11,848)	(5)
5	Customer Deposits	(472,815)	(472,815)	-
	Sub-Total Deferred Debits and Credits	(484,668)	(484,663)	-5
2	Gas Stored		4,049,570	
3	Gas Inventory		8,689,870	
6	Working Capital		12,310,183	
7	DSM Programs		-	
	G-APL-12A Check total		24,564,960	

Rate Base Balances per Results are shown on Workpaper Ref. G-DDC-2

Prep by: LC 1st Review: JMG
Date: 3/11/2016 Mgr. Review:

AVISTA UTILITIES
 RATE BASE ADJUSTMENT - CUSTOMER ADVANCES
 TWELVE MONTHS ENDED DECEMBER 31, 2015

CALCULATION OF AVERAGE OF MONTHLY AVERAGES:

PERIOD	TOTAL			ELECTRIC			TOTAL			GAS		
	Customer	Wash	Idaho	EDWA	Wash	EDID	Customer	GDWA	GDID	Wash	Idaho	
	Advance Bal	252000	252000	252000	252000	252000	Advance Bal	252000	252000	252000	252000	
Dec 2014	(1,783,277)	(448,462)	(1,334,815)	WA	ID		(77,864)	(11,804)	(66,060)			
Dec 2015	(2,080,228)	(544,315)	(1,535,913)				(81,232)	(11,804)	(69,428)			
TOTAL	(3,863,505)	(992,777)	(2,870,728)				(159,096)	(23,608)	(135,488)			
Divide by 2	+2	+2	+2				+2	+2	+2			
Beg/End Mo Avg	(1,931,753)	(496,389)	(1,435,364)				(79,548)	(11,804)	(67,744)			
Jan 2015	(1,789,029)	(446,882)	(1,342,147)				(81,232)	(11,804)	(69,428)			
Feb 2015	(1,781,696)	(446,882)	(1,334,814)				(81,232)	(11,804)	(69,428)			
Mar 2015	(1,764,231)	(446,493)	(1,317,738)				(81,232)	(11,804)	(69,428)			
Apr 2015	(1,811,185)	(480,795)	(1,330,390)				(81,232)	(11,804)	(69,428)			
May 2015	(1,789,222)	(460,752)	(1,328,470)				(81,232)	(11,804)	(69,428)			
Jun 2015	(1,811,048)	(447,027)	(1,364,021)				(81,232)	(11,804)	(69,428)			
Jul 2015	(1,838,250)	(461,231)	(1,377,019)				(81,232)	(11,804)	(69,428)			
Aug 2015	(1,891,674)	(510,611)	(1,381,063)				(81,232)	(11,804)	(69,428)			
Sep 2015	(2,041,807)	(527,559)	(1,514,248)				(81,232)	(11,804)	(69,428)			
Oct 2015	(2,038,155)	(561,459)	(1,476,696)				(81,232)	(11,804)	(69,428)			
Nov 2015	(2,036,784)	(565,378)	(1,471,406)				(81,232)	(11,804)	(69,428)			
TOTAL	(22,524,834)	(5,851,458)	(16,673,376)				(973,100)	(141,648)	(831,452)			
Divide by 12	+12	+12	+12				+12	+12	+12			
Ave Monthly Average	(1,877,070)	(487,622)	(1,389,448)				(81,092)	(11,804)	(69,288)			

PERIOD	TOTAL			ELECTRIC		GAS	
	Customer	Wash	Idaho	Wash	Idaho	Wash	Idaho
	Advance Bal	252000	252000	252000	252000	252000	252000
Dec 2014	0						
Dec 2015	(227)						
TOTAL	(227)						
Divide by 2	+2						
Beg/End Mo Avg	(114)						
Jan 2015	0						
Feb 2015	0						
Mar 2015	0						
Apr 2015	200						
May 2015	(1)						
Jun 2015	62						
Jul 2015	0						
Aug 2015	(2,285)						
Sep 2015	(270)						
Oct 2015	(1,270)						
Nov 2015	0						
TOTAL	(3,678)						
Divide by 12	+12						
Ave Monthly Average	(307)	See allocation of unassigned customer advances worksheet.					
	(267)	(123)	(69)	(49)	(26)		

ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES:

WWP Elec	Distribution Plant	Percentage	Unassigned Advances Account 252000	
			Wash	Idaho
WA	895,052,239	39.99%	(123)	
ID	502,290,321	22.44%		(69)
WWP Gas	WA	160,612,229	16.11%	(49)
	ID	186,028,679	8.31%	(26)
WPNG Gas	OR	294,121,757	13.14%	(40)
TOTAL	2,238,105,225	100.0%	(307)	

RECAP

Account Number	TOTAL	ELECTRIC		GAS	
		Washington	Idaho	Washington	Idaho
252000 CDAA	(267)	(123)	(69)	(49)	(26)
252000 ED	(1,877,070)	(487,622)	(1,389,448)		
252000 GD	(81,092)			(11,804)	(69,288)

Prep by: *CB* Ist Review: *[Signature]*
 Date: 3/11/2016 Mgr. Review: *[Signature]*

1.02 - 03

Adjustment No. 1.02

Workpaper Ref. G-DDC-6

GL Account Balance Ferc Account : '252%' , Accounting Period : '201501 - 201512'

Ferc Acct:252000 Service:ED Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201501	-1,334,814.63	(7,332.00)	-1,342,146.63
201502	-1,342,146.63	7,333.00	-1,334,813.63
201503	-1,334,813.63	17,076.00	-1,317,737.63
201504	-1,317,737.63	(12,652.16)	-1,330,389.79
201505	-1,330,389.79	1,920.00	-1,328,469.79
201506	-1,328,469.79	(35,551.00)	-1,364,020.79
201507	-1,364,020.79	(12,998.00)	-1,377,018.79
201508	-1,377,018.79	(4,044.40)	-1,381,063.19
201509	-1,381,063.19	(133,185.00)	-1,514,248.19
201510	-1,514,248.19	37,552.00	-1,476,696.19
201511	-1,476,696.19	5,290.00	-1,471,406.19
201512	-1,471,406.19	(64,507.00)	-1,535,913.19
		-201,098.56	

GL Account Balance Ferc Account : '252%' , Accounting Period : '201501 - 201512'

Ferc Acct:252000 Service:GD Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201501	-66,059.73	0.00	-69,427.73
201502	-69,427.73	0.00	-69,427.73
201503	-69,427.73	0.00	-69,427.73
201504	-69,427.73	0.00	-69,427.73
201505	-69,427.73	0.00	-69,427.73
201506	-69,427.73	0.00	-69,427.73
201507	-69,427.73	0.00	-69,427.73
201508	-69,427.73	0.00	-69,427.73
201509	-69,427.73	0.00	-69,427.73
201510	-69,427.73	0.00	-69,427.73
201511	-69,427.73	0.00	-69,427.73
201512	-69,427.73	0.00	-69,427.73
		0.00	

GL Account Balance Ferc Account : '252%' , Accounting Period : '201501 - 201512'




Ferc Acct:252000 Service:CD Jurisdiction:AA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201501	0.00	-	0.00
201502	0.00	-	0.00
201503	0.00	-	0.00
201504	0.00	200.00	200.00
201505	200.00	(200.67)	-0.67
201506	-0.67	62.27	61.60
201507	61.60	(61.60)	0.00
201508	0.00	(2,285.03)	-2,285.03
201509	-2,285.03	2,015.03	-270.00
201510	-270.00	(1,000.00)	-1,270.00
201511	-1,270.00	1,270.00	0.00
201512	0.00	(227.21)	-227.21
		-227.21	

GL Account Balance Ferc Account : '252%' , Accounting Period : '201501 - 201512'

Ferc Acct:252000 Service:ED Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201501	-448,461.50	1,580.00	-446,881.50
201502	-446,881.50	-	-446,881.50
201503	-446,881.50	389.00	-446,492.50
201504	-446,492.50	(34,302.00)	-480,794.50
201505	-480,794.50	20,043.00	-460,751.50
201506	-460,751.50	13,725.00	-447,026.50
201507	-447,026.50	(14,204.00)	-461,230.50
201508	-461,230.50	(49,380.00)	-510,610.50
201509	-510,610.50	(16,948.00)	-527,558.50
201510	-527,558.50	(33,900.00)	-561,458.50
201511	-561,458.50	(3,919.00)	-565,377.50
201512	-565,377.50	21,063.00	-544,314.50
		-95,863.00	

GL Account Balance Ferc Account : '252%' , Accounting Period : '201501 - 201512'

Ferc Acct:252000 Service:GD Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201501	-11,804.07	0.00	-11,804.07
201502	-11,804.07	0.00	-11,804.07
201503	-11,804.07	0.00	-11,804.07
201504	-11,804.07	0.00	-11,804.07
201505	-11,804.07	0.00	-11,804.07
201506	-11,804.07	0.00	-11,804.07
201507	-11,804.07	0.00	-11,804.07
201508	-11,804.07	0.00	-11,804.07
201509	-11,804.07	0.00	-11,804.07
201510	-11,804.07	0.00	-11,804.07
201511	-11,804.07	0.00	-11,804.07
201512	-11,804.07	0.00	-11,804.07
		0.00	

Prep by:  Ist Review: 
Date: 3/11/2016 Mgr. Review: 

AVISTA UTILITIES
Washington Customer Deposits

Date	No. of Accounts	Deposits Held
12/31/2014	11,778	2,602,381.05
1/31/2015	10,808	2,392,609.87
2/28/2015	10,358	2,368,826.41
3/31/2015	10,178	2,403,791.85
4/30/2015	9,717	2,366,302.46
5/31/2015	9,259	2,306,709.72
6/30/2015	8,875	2,186,568.03
7/31/2015	8,622	2,125,924.15
8/31/2015	8,369	2,076,213.79
9/30/2015	8,353	2,052,661.56
10/31/2015	8,403	2,052,437.63
11/30/2015	8,241	2,049,066.79
12/31/2015	8,013	2,020,648.77

(Dec 2014 + Dec 2015) / 2 \$2,311,514.91

AMA Deposits \$2,224,385.60

Allocate WA Deposits to Service (1):

WA Electric	78.744%	<u>\$1,751,570.19</u>
WA Gas	21.256%	<u>\$472,815.40</u>
TOTAL		<u>\$2,224,385.60</u>

For Commission Basis Historical 2015 Rate	
<u>Int. Rate Per WAC for 2015</u>	<u>Allocate to Service:</u>
0.16%	<u>\$2,802.51</u>
0.16%	<u>\$756.50</u> ✓
	<u>\$3,559.02</u>

(1) Allocation based on Allocation Factor 9 from Results of Operations Report G-ALL-12A. This allocation factor provides similar electric/gas assignment as the Sales Revenue analysis used in prior cases, without the necessity of developing a separate allocator.

1.03

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED December 31, 2015
 ('000'S OF DOLLARS)

Line No.	DESCRIPTION	Working Capital
	Adjustment Number	1.03
	Workpaper Reference	G-WC
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	(36)
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 36
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	3,759
47	TOTAL RATE BASE	\$ 3,759

Jma

Avista Corp
 Working Capital - Proposed Allocation
 For the Twelve Month Period Ending December 31, 2015
 Average of Monthly Averages Basis

Total Non-Operating Working Capital (from ISWC) = 7,302,497.02

Allocation Factor Note	Svc.Jur	Allocation Factor	Total	Non-Operating	Operating	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR
1	ED.AN	23,690,709.58	(1,511,496.12)	22,179,213.46	65.63%	34.37%	0.00%	0.00%	0.00%	0.00%	14,556,217.80	7,622,995.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	ED.ID	(399,966.00)	25,518.32	(374,447.68)	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00	(374,447.68)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	GD.AN	0.00	0.00	0.00	0.00%	0.00%	70.66%	29.34%	0.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	GD.ID	19,911.67	(1,270.39)	18,641.28	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	GD.OR	615,738.46	(39,284.86)	576,453.60	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	GD.WA	41,196.36	(2,628.38)	38,567.98	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	14,556,217.80	7,248,547.99	38,567.98	18,641.28	0.00	0.00	0.00	0.00	0.00	0.00
1 Total		23,967,590.07	(1,529,161.43)	22,438,428.64							14,556,217.80	7,248,547.99	38,567.98	18,641.28	0.00	0.00	0.00	0.00	0.00	0.00
2	CD.AA	(7,603,514.16)	485,113.46	(7,118,400.70)	34.76%	18.13%	21.92%	11.16%	14.03%	14.03%	(2,474,463.30)	(1,290,544.54)	(1,560,345.61)	(794,378.49)	(998,668.77)					
	CD.ID	354,173.65	(22,596.71)	331,576.94	0.00%	61.52%	0.00%	38.48%	0.00%	0.00%	0.00	203,994.19	0.00	127,582.75	0.00					
	CD.WA	251,206.61	(16,027.29)	235,179.32	61.52%	0.00%	38.48%	0.00%	0.00%	0.00%	144,688.04	0.00	90,491.29	0.00	0.00					
	ED.AN	(25,356.26)	1,617.76	(23,738.50)	65.72%	34.28%	0.00%	0.00%	0.00%	0.00%	(15,601.57)	(8,136.93)	0.00	0.00	0.00					
	ED.ID	375,538.25	(23,959.80)	351,578.45	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00	351,578.45	0.00	0.00	0.00					
	ED.WA	30,945.85	(1,974.38)	28,971.47	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	28,971.47	0.00	0.00	0.00	0.00					
	GD.AA	0.00	0.00	0.00	0.00%	0.00%	46.53%	23.69%	29.78%	29.78%	0.00	0.00	0.00	0.00	0.00					
	GD.AN	(4,131.44)	263.59	(3,867.85)	0.00%	0.00%	66.26%	33.74%	0.00%	0.00%	0.00	0.00	(2,563.01)	(1,304.84)	0.00					
	GD.ID	79,891.12	(5,097.15)	74,793.97	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00	0.00	0.00	74,793.97	0.00					
	GD.WA	190,164.47	(12,132.72)	178,031.75	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00	0.00	178,031.75	0.00	0.00					
2 Total		(6,351,081.91)	405,206.72	(5,945,875.15)							(2,316,405.37)	(743,108.82)	(1,294,385.59)	(593,306.51)	(998,668.77)					
4	CD.AA	125,919,944.16	(8,033,845.75)	117,886,098.41	48.68%	22.87%	14.32%	5.43%	8.70%	8.70%	57,387,635.03	26,956,331.80	16,860,437.55	6,403,245.74	10,258,448.28					
	CD.AN	(117,967.61)	7,526.48	(110,441.13)	53.58%	25.17%	15.41%	5.85%	0.00%	0.00%	(59,171.51)	(27,794.26)	(17,019.41)	(6,455.96)	0.00					
	CD.ID	(9,661.23)	616.40	(9,044.83)	0.00%	78.74%	0.00%	21.26%	0.00%	0.00%	0.00	(7,122.26)	0.00	(1,922.57)	0.00					
	CD.WA	(318,037.99)	20,291.21	(297,746.78)	78.74%	0.00%	21.26%	0.00%	0.00%	0.00%	(234,457.72)	(63,289.06)	0.00	0.00	0.00					
	ED.AN	(11,413,806.30)	728,214.74	(10,685,591.56)	68.04%	31.96%	0.00%	0.00%	0.00%	0.00%	(7,270,476.50)	(3,415,115.06)	0.00	0.00	0.00					
	ED.ID	2,461,212.65	(157,028.36)	2,304,184.29	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00	2,304,184.29	0.00	0.00	0.00					
	ED.MT	1,874.86	(119.62)	1,755.24	68.04%	31.96%	0.00%	0.00%	0.00%	0.00%	1,194.27	560.98	0.00	0.00	0.00					
	ED.WA	7,554,525.45	(481,987.92)	7,072,537.53	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7,072,537.53	0.00	0.00	0.00	0.00					
	GD.AA	5,443,262.17	(347,286.75)	5,095,975.42	0.00%	0.00%	50.08%	19.00%	30.92%	30.92%	0.00	0.00	2,552,256.06	968,145.68	1,575,573.68					
	GD.AN	(3,697,225.27)	235,887.47	(3,461,337.80)	0.00%	0.00%	72.50%	27.50%	0.00%	0.00%	0.00	0.00	(2,509,435.29)	(951,902.51)	0.00					
	GD.ID	1,411,305.37	(90,043.00)	1,321,262.37	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00	0.00	0.00	1,321,262.37	0.00					
	GD.WA	1,808,430.09	(115,380.04)	1,693,050.05	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00	0.00	1,693,050.05	0.00	0.00					
4 Total		129,043,856.35	(8,233,155.15)	120,810,701.20							56,897,261.10	25,811,045.48	18,535,999.91	7,732,372.76	11,834,021.96					
20	ED.ID	(4,898,138.18)	312,507.18	(4,585,631.00)	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00	(4,585,631.00)	0.00	0.00	0.00					
	ED.MT	(6,273,315.59)	400,245.17	(5,873,070.42)	65.63%	34.37%	0.00%	0.00%	0.00%	0.00%	(3,854,496.11)	(2,018,574.30)	0.00	0.00	0.00					
	ED.OR	257,286.83	(16,415.21)	240,871.62	65.63%	34.37%	0.00%	0.00%	0.00%	0.00%	158,084.04	82,787.57	0.00	0.00	0.00					
	ED.WA	(15,420,530.12)	983,848.60	(14,436,681.52)	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	(14,436,681.52)	0.00	0.00	0.00	0.00					
	GD.ID	(1,524,607.56)	97,271.82	(1,427,335.74)	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00	0.00	0.00	(1,427,335.74)	0.00					
	GD.OR	(311,898.11)	19,899.48	(291,998.63)	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	0.00	0.00	0.00	0.00	0.00					
	GD.WA	(4,032,130.69)	257,254.85	(3,774,875.84)	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00	0.00	(3,774,875.84)	0.00	0.00					
20 Total		(32,203,333.42)	2,054,611.88	(30,148,721.54)							(18,133,093.60)	(6,521,417.73)	(3,774,875.84)	(1,427,335.74)	(291,998.63)					
Grand Total		114,457,031.09	(7,302,497.94)	107,154,533.15							51,003,979.93	25,795,066.92	13,505,306.46	5,730,371.68	11,119,808.16					
Current Taxes Payable				17,907,144	48.68%	22.87%	14.32%	5.43%	8.70%	8.70%	8,717,301	4,094,723	2,564,174	972,666	1,558,280					
Revised Per ROO				49,739,701							59,721,281	29,889,790	16,069,480	6,703,038	12,678,068					
Adjustment				9,981,580							49,739,701	12,310,183	3,759,297							

1.03-01

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SEE ADFIT Workpapers

17,907,144

From ROO 1.01

Avista Corp
 Working Capital - Proposed Allocation
 For the Twelve Month Period Ending December 31, 2015
 Average of Monthly Averages Basis

Total Non-Operating Working Capital (from ISWC) = 7,302,497.02

Allocation Factor Note	Svc.Jur	Allocation Factor	Total	Non-Operating	Operating	Electric	Gas-North	Gas-South	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR
1	ED.AN		23,690,709.58	(1,511,496.12)	22,179,213.46	100.00%			65.63%	34.37%			
	ED.ID		(399,966.00)	25,518.32	(374,447.68)	100.00%				100.00%	70.66%	29.34%	
	GD.AN		0.00	0.00	0.00		100.00%				100.00%		
	GD.ID		19,911.67	(1,270.39)	18,641.28								
	GD.OR		615,738.46	(39,284.86)	576,453.60			100.00%					100.00%
	GD.WA		41,196.36	(2,628.38)	38,567.98		100.00%				100.00%		
1 Total			23,967,590.07	(1,529,161.43)	22,438,428.64								
2	CD.AA		(7,603,514.16)	485,113.46	(7,118,400.70)	52.89%	33.08%	14.03%	65.72%	34.28%	66.26%	33.74%	100.00%
	CD.ID		354,173.65	(22,596.71)	331,576.94	61.52%	38.48%		100.00%	100.00%			
	CD.WA		251,206.61	(16,027.29)	235,179.32	61.52%	38.48%		100.00%	100.00%			
	ED.AN		(25,356.26)	1,617.76	(23,738.50)	100.00%			65.72%	34.28%			
	ED.ID		375,538.25	(23,959.80)	351,578.45	100.00%			100.00%	100.00%			
	ED.WA		30,945.85	(1,974.38)	28,971.47	100.00%			100.00%				
	GD.AA		0.00	0.00	0.00		70.22%	29.78%			66.26%	33.74%	100.00%
	GD.AN		(4,131.44)	263.59	(3,867.85)		100.00%				66.26%	33.74%	
	GD.ID		79,891.12	(5,097.15)	74,793.97		100.00%				100.00%		
	GD.WA		190,164.47	(12,132.72)	178,031.75		100.00%				100.00%		
2 Total			(6,351,081.91)	405,206.76	(5,945,875.15)								
4	CD.AA		125,919,944.16	(8,033,845.75)	117,886,098.41	71.55%	19.75%	8.70%	68.04%	31.96%	72.50%	27.50%	100.00%
	CD.AN		(117,967.61)	7,526.48	(110,441.13)	78.74%	21.26%		68.04%	31.96%	72.50%	27.50%	
	CD.ID		(9,661.23)	616.40	(9,044.83)	78.74%	21.26%		100.00%	100.00%			
	CD.WA		(318,037.99)	20,291.21	(297,746.78)	78.74%	21.26%		100.00%	100.00%			
	ED.AN		(11,413,806.30)	728,214.74	(10,685,591.56)	100.00%			68.04%	31.96%			
	ED.ID		2,461,212.65	(157,026.36)	2,304,184.29	100.00%			68.04%	31.96%			
	ED.MT		1,874.86	(119.62)	1,755.24	100.00%			68.04%	31.96%			
	ED.WA		7,554,525.45	(481,987.92)	7,072,537.53	100.00%			100.00%				
	GD.AA		5,443,262.17	(347,286.75)	5,095,975.42						72.50%	27.50%	100.00%
	GD.AN		(3,697,225.27)	235,887.47	(3,461,337.80)				100.00%	100.00%	72.50%	27.50%	
	GD.ID		1,411,305.37	(90,043.00)	1,321,262.37				100.00%	100.00%			
	GD.WA		1,808,430.09	(115,380.04)	1,693,050.05				100.00%	100.00%			
4 Total			129,043,856.35	(8,233,155.15)	120,810,701.20								
20	ED.ID		(4,898,138.18)	312,507.18	(4,585,631.00)	ED.AN	ED.ID	ED.WA					
	ED.MT		(6,273,315.59)	400,245.17	(5,873,070.42)	0.00%	100.00%		65.63%	34.37%			
	ED.OR		257,286.83	(16,415.21)	240,871.62	100.00%			65.63%	34.37%			
	ED.WA		(15,420,530.12)	983,848.60	(14,436,681.52)	0.00%		100.00%	65.63%	34.37%			
	GD.ID		(1,524,607.56)	97,271.82	(1,427,335.74)				65.63%	34.37%			
	GD.OR		(311,898.11)	19,899.48	(291,998.63)						100.00%		100.00%
	GD.WA		(4,032,130.69)	257,254.85	(3,774,875.84)						100.00%		
20 Total			(32,203,333.42)	2,054,611.88	(30,148,721.54)								
Grand Total			114,457,031.09	(7,302,497.94)	107,154,533.15								
urrent Taxes Payable Revised Per ROO Adjustment			SEE ADFIT Workpapers		17,907,144	71.55%	19.75%	8.70%	68.04%	31.96%	72.50%	27.50%	100.00%

1.03-02

Avista Corp
Combined Working Capital
For the Twelve Month Period Ending December 31, 2015 - Average of Monthly Averages Basis

Line No.	Description	
1	AVERAGE INVESTED CAPITAL	
2	Common Equity	1,516,272,381.06
3	Trust Originated Preferred Securities	51,547,000.00
4	Long-Term Debt	1,322,377,191.47
5	Unamortized Debt Expense & Reacq. Gain/Loss	(26,139,419.19)
6	Current Portion Long Term Debt	33,750,000.00
7	Notes Payable - Current	98,333,333.33
8		
9	Total Average Invested Capital	2,996,140,486.67
10		
11	AVERAGE OPERATING INVESTMENTS	
12		
13	Electric Utility Plant	3,452,383,972.09
14	Electric Accumulated Depreciation	(1,232,889,277.72)
15	Gas Utility Plant	923,494,328.50
16	Gas Accumulated Depreciation	(308,908,237.84)
17	WPNG Acquisition Adjustment	0.00
18	WPNG Acquisition Adju. Accum. Amort.	0.00
19	Common Plant	384,621,302.25
20	Common Accumulated Depreciation	(93,499,600.90)
21	Customer Deposits and Advances	(5,483,294.18)
22	Accumulated Deferred Taxes	(601,648,265.04)
23	Other Regulatory Assets/Liabilities	14,471,317.94
24	Unrecovered Purchased Gas Costs - PGA	(5,582,196.25)
25	Conservation Programs	2,189,963.57
26	Provision for Pensions	(7,386,134.59)
27	Investment in Exchange Power	10,208,069.02
28	Total Average Operating Investment	2,531,971,946.85
29		
30		
31	Construction Work in Progress	
32		
33	Electric and Gas Construction Work in Process	176,736,399.25
34	Preliminary Surveys	423,217.80
35	Total Construction Work in Progress	177,159,617.05
36		
37	Non-Utility / Nonoperating Investments	
38		
39	Non-Utility Property	5,187,073.75
40	Investment in Subsidiaries	149,731,401.29
41	Other Investments & FAS 133	11,864,017.59
42	Other Special Funds	(222.26)
43	Special Deposits and Temporary Investments	13,947.64
44	Misc. Deferred Charges / Other Deferred Credits Net	(26,727,721.15)
45	Receivable/Payable Associated Co.-Net	(13,661,906.42)
46	Derivative Assets/Liabilities Net	37,909,374.97
47	Accumulated Deferred Federal Income Tax	14,739,025.15
48	FAS 109 Regulatory Asset/Liability Net	0.04
49	Other Accounts and Notes Receivable	0.00
50	Other Current and Accrued Liabilities	(6,503,099.37)
51	Total Non Operating Investment	172,551,891.23
52		
53	Total Average Investments	2,881,683,455.13
54		
55	Total Investor Supplied Capital	114,457,031.54
56		
57		
58		
59		
60		
61	I - ALLOCATION OF WORKING CAPITAL - OPERATING & NON-OPERATING	

1.03-04

Avista Corp
Combined Working Capital
For the Twelve Month Period Ending December 31, 2015 - Average of Monthly Averages Basis

Line No.	Description	
62	Total Investment	2,881,683,455.13
63	Less:	
64	Electric and Gas Construction Work in Progress	(176,736,399.25)
65	Preliminary Survey	(423,217.80)
66	Total Investment - Net of CWIP and Preliminary Survey	<u>2,704,523,838.08</u>
67		
68	Total Investor Supplied Working Capital	114,457,031.54
1	Investor Supplied Working Capital Ratio	4.232%
2		
3	Total Average Operating Investment	<u>\$2,531,971,946.85</u>
4		
5	Total Operating Working Capital	<u>\$107,154,534.52</u>
6		
7	Total Non-Operating Working Capital	<u>\$7,302,497.02</u>

✓

2.01

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED December 31, 2015
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate B & O Taxes
	Adjustment Number	2.01
	Workpaper Reference	G-EBO
	REVENUES	
1	Total General Business	\$ (5,467)
2	Total Transportation	(106)
3	Other Revenues	-
4	Total Gas Revenues	<u>(5,573)</u> ✓
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(5,546) ✓
16	Total Distribution	<u>(5,546)</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>(5,546)</u>
26	OPERATING INCOME BEFORE FIT	(27) ✓
	FEDERAL INCOME TAX	
27	Current Accrual	(9)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (18)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	<u>-</u>
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

Jmca

2.01-01
Adjustment No. 2.01

Workpaper Ref. G-EBO-1

**AVISTA UTILITIES
ELIMINATE B & O TAXES
TWELVE MONTHS ENDED DECEMBER 31, 2015
GAS**

		<u>Washington</u>	
Expense per Account 408.12 (Results Report G-OTX-12A)	G-EBO-5	5,556,559.43	✓
Excise Tax exemption for Tribal members on Tribal land per WAC 458-20-192	G-EBO-2	(10,624.10)	✓
B&O Taxes Collected through Schedule 158 and 158A	G-EBO-2	<u>5,573,924.53</u>	✓
Net Impact on NOI Before FIT (before ID SIT)		<u>(27,989.20)</u>	✓
		(5,545,935)	✓

For WA this adjustment eliminates the impact of Schedule 58 and WA Sch 58A from both revenues & expense.



**AVISTA UTILITIES
B & O TAX COLLECTED
TWELVE MONTHS ENDED DECEMBER 31, 2015
GAS**

DESCRIPTION	CLASS		Schedule 158		Schedule 158A (1)	12ME 12/15 Total
WASHINGTON						
GENERAL BUSINESS						
Residential	1	G-EBO-3	3,427,947.97	G-EBO-4	0.00	3,427,947.97
PGA Adj Commercial Lg Cust	16	G-EBO-3	(3,737.00)			(3,737.00)
Firm - Commercial	21	G-EBO-3	1,980,575.60	G-EBO-4	(10,624.10)	1,969,951.50
Interruptible - Commercial	22	G-EBO-3	38,443.62			38,443.62
Large Customer - PGA Industrial	17	G-EBO-3	0.00			0.00
Firm - Misc Industrial	31	G-EBO-3	34,768.27			34,768.27
Interruptible - Misc Industrial	41		0.00			0.00
Total General Business			5,477,998.46		(10,624.10)	\$ 5,467,374
OTHER REVENUES						
-Gas Transportation - Commercial	91	G-EBO-3	69,791.93			69,791.93
-Gas Transportation - Industrial	92	G-EBO-3	36,758.24			36,758.24
Total Other Revenues			106,550.17		0.00	\$ 106,550
TOTAL			5,584,548.63		(10,624.10)	5,573,924.53
(2) Reverse Interdepartmental	80	G-EBO-3	19.48		0.00	19.48

(1) Schedule 158A reflects refunded WA excise tax embedded in rates to tribal members on tribal land per WAC 458-20-192. This amount needs to be added back to the excise tax expense to offset the elimination of the refund.

(2) Interdepartmental revenues are not subject to B&O taxes and any entries in the revenue runs are due to errors in the revenue system and the amounts should be reversed. They are not included in the expense accrual.

source: Revenue Runs

Prep by: 
Mgr. Review: 

2.01-03

Gas Revenue Meters Report by Location Twelve Months Ended for Report Date :12ME122015', Revenue Class : '%'
 Rate Schedule Num.:158

State Cdk Ferc Acci Revenue Class	Period	201501	201502	201503	201504	201505	201506	201507	201508	201509	201510	201511	201512	12 Month Total
WA	01 RESIDENTIAL	600,610	543,534	422,999	303,730	220,111	124,656	106,439	102,378	121,137	145,788	262,753	473,814	3,427,947.97
	16 LARGE CUSTOMER P	0	0	0	0	0	0	0	0	0	0	0	-3,737	(3,737.00)
	21 FIRM COMMERCIAL	324,109	328,496	242,299	176,083	125,410	76,304	62,383	63,808	75,515	87,361	148,083	270,725	1,980,575.60
	22 INTERRUPTIBLE COM	5,175	5,202	4,253	3,469	3,575	2,460	594	2,994	1,995	4,194	2,838	1,695	38,443.62
	17 LARGE CUSTOMER P	0	0	0	0	0	0	0	0	0	0	0	0	0
	31 FIRM- INDUSTRIAL	5,793	6,246	4,305	3,560	2,086	1,268	925	875	987	1,110	2,743	4,871	34,768.27
	80 INTERDEPARTMENT I	6	13	0	0	0	0	0	0	0	0	0	0	19.48
	893300 91 COMMERCIAL-TRANS	8,731	9,279	7,017	6,523	6,041	4,353	3,372	3,499	3,556	4,215	4,989	8,216	69,791.93
	92 INDUSTRIAL-TRANS OF	3,099	3,685	2,586	3,357	3,268	3,285	2,278	2,498	2,955	3,160	3,236	3,352	36,758.24
		947,523.30	895,454.00	683,459.42	496,721.71	360,490.18	212,325.36	175,991.45	176,050.37	206,143.93	245,828.15	424,643.37	758,836.87	5,584,568.11
Total		947,523.30	895,454.00	683,459.42	496,721.71	360,490.18	212,325.36	175,991.45	176,050.37	206,143.93	245,828.15	424,643.37	758,836.87	5,584,568.11

Prep by: 
 Migr. Review:

Date: 3/11/2016

Adjustme. 2.01

Workpaper Ref. G-EBO-4

2.01-04

Gas Revenue Meters Report by Location Twelve Months Ended for Report Date :12ME122015 , Revenue Class : '%'

Rate Schedule Num:158A

State Cde	Ferc Acct	Revenue Class	Revenue Amt													
			201501	201502	201503	201504	201505	201506	201507	201508	201509	201510	201511	201512	12 Month Total	
WA	480000	01 RESIDENTIAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	G-EBO-2
	481200	21 FIRM COMMERC	0.00	(1,945.35)	(1,509.92)	(1,198.39)	(1,257.43)	(717.00)	(592.23)	(534.07)	(616.62)	(732.21)	(824.64)	(696.24)	(10,624.10)	G-EBO-2
Total			0.00	(1,945.35)	(1,509.92)	(1,198.39)	(1,257.43)	(717.00)	(592.23)	(534.07)	(616.62)	(732.21)	(824.64)	(696.24)	(10,624.10)	

Prep by: 
Mgr. Review: 

Date: 3/11/2016

Adjustment 1. 261

Workpaper Ref. G-EBO-5

Transaction Analysis Selection: Accounting Period : '12ME122015', GI Ferc Account : '408120', Stating Parameter 1 : 'DL'

Ferc Acct Service	Jurisdiction	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408120 ED	ID	3,475,715.00	3,475,715.00	0.00	0.00
	WA	18,114,785.70	18,114,785.70	0.00	0.00
		21,590,500.70	21,590,500.70	0.00	0.00
GD	ID	1,117,866.76	0.00	1,117,866.76	0.00
	OR	3,536,774.87	0.00	0.00	3,536,774.87
	WA	5,556,559.43 <small>G-EBO-1</small>	0.00	5,556,559.43 ✓	0.00
		10,211,201.06	0.00	6,674,426.19	3,536,774.87
Total		31,801,701.76	21,590,500.70	6,674,426.19	3,536,774.87

Expense per Account 408.12 (Results Report G-OTX-12A)

2.01-05

Prep by: [Signature]
Mgr. Review: [Signature]

Date: 3/11/2016

Blue = Input

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED December 31, 2015
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Property Tax
	Adjstment Number	2.02
	Workpaper Reference	G-PT
REVENUES		
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
EXPENSES		
Production Expenses		
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
Underground Storage		
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	(27)
12	Total Underground Storage	(27)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(336)
16	Total Distribution	(336)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	(363)
26	OPERATING INCOME BEFORE FIT	363
FEDERAL INCOME TAX		
27	Current Accrual	127
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 236
RATE BASE		
PLANT IN SERVICE		
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Jma

2.02-01

PAYMENTS MADE TO JURISDICTIONS FOR NATURAL GAS						ALLOCATION				
	Washington	Idaho	Montana	Oregon	Colstrip	Total	Washington	Idaho	Oregon	Total
Actual Per Results										
U/G Storage (1): 408190	✓ 349,640					349,640	223,215	92,685	33,740	349,640
Dist: 408170	✓ 2,807,360	✓ 1,396,809		2,464,193 ✓		6,668,361	2,807,360	1,396,809	2,464,193	6,668,361
Actual Per Results	3,157,000 ✓	1,396,809 ✓	-	2,464,193	-	7,018,001	3,030,575	1,489,494	2,497,933	7,018,001

U/G Storage Allocation
 Washington 63.84%
 Idaho 26.51%
 Oregon 9.65%

Current Period Expense	2,778,715 ✓	1,396,809 ✓	-	2,727,873 ✓	-	6,903,397				
U/G Storage: 408190	307,745					307,745	196,468	81,579	29,697	307,744
Dist: 408170	2,470,970	1,396,809	-	2,727,873	-	6,595,652	2,470,970	1,396,809	2,727,873	6,595,652
	2,778,715	1,396,809	-	2,727,873	-	6,903,397	2,667,438	1,478,388	2,757,570	6,903,396

Adjustment										
U/G Storage: 408190	(41,895)	-	-	-	-	(41,895)	✓ (26,747)	(11,106)	(4,043)	(41,896)
Dist: 408170	(336,390)	-	-	263,681	-	(72,709)	✓ (336,390)	-	263,681	(72,709)
	(378,285)	-	-	263,681	-	(114,605)	(363,137)	(11,106)	259,638	(114,605)

Prep by: *gma*
 Mgr. Review:

Date: 3/30/2016

2.02-02


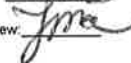
Adjustment No. 202

Workpaper Ref. G-RPT 1

Service:GD Jurisdiction:WA

Feri. Acc	Accounting Period	Source Id	Journal Name	Transaction Amt SUM		Adjustments	Sum
				Dr Cr Code	C D		
408170	201501	GL	500-TAX OTHER THAN INC 201501 DJ USD		-	222,966.79	222,966.79
	201502	GL	500-TAX OTHER THAN INC 201502 DJ USD		-	222,966.79	222,966.79
	201503	GL	500-TAX OTHER THAN INC 201503 DJ USD		-	222,966.79	222,966.79
	201504	GL	500-TAX OTHER THAN INC 201504 DJ USD		(45,872.31)	268,839.10	(45,872.31) A 222,966.79
	201505	GL	500-TAX OTHER THAN INC 201505 DJ USD		-	222,966.79	222,966.79
	201506	GL	500-TAX OTHER THAN INC 201506 DJ USD		(174,820.14)	222,966.79	48,146.65
	201507	GL	500-TAX OTHER THAN INC 201507 DJ USD		-	222,966.79	222,966.79
	201508	GL	500-TAX OTHER THAN INC 201508 DJ USD		-	222,966.79	222,966.79
	201509	GL	500-TAX OTHER THAN INC 201509 DJ USD		-	222,966.79	222,966.79
	201510	GL	500-TAX OTHER THAN INC 201510 DJ USD		-	431,542.52	431,542.52
	201511	GL	500-TAX OTHER THAN INC 201511 DJ USD		-	271,968.12	271,968.12
	201512	GL	500-TAX OTHER THAN INC 201512 DJ USD		-	271,968.12	271,968.12
		Sum			(220,692.45)	2,982,179.87	
408190	201501	GL	500-TAX OTHER THAN INC 201501 DJ USD		-	27,866.21	27,866.21
	201502	GL	500-TAX OTHER THAN INC 201502 DJ USD		-	27,866.21	27,866.21
	201503	GL	500-TAX OTHER THAN INC 201503 DJ USD		-	27,866.21	27,866.21
	201504	GL	500-TAX OTHER THAN INC 201504 DJ USD		-	27,866.21	27,866.21
	201505	GL	500-TAX OTHER THAN INC 201505 DJ USD		-	27,866.21	27,866.21
	201506	GL	500-TAX OTHER THAN INC 201506 DJ USD		-	202,686.35	202,686.35
	201507	GL	500-TAX OTHER THAN INC 201507 DJ USD		-	27,866.21	27,866.21
	201508	GL	500-TAX OTHER THAN INC 201508 DJ USD		-	27,866.21	27,866.21
	201509	GL	500-TAX OTHER THAN INC 201509 DJ USD		-	27,866.21	27,866.21
	201510	GL	500-TAX OTHER THAN INC 201510 DJ USD		(159,574.40)	27,866.21	(131,708.19)
	201511	GL	500-TAX OTHER THAN INC 201511 DJ USD		-	27,866.21	27,866.21
	201512	GL	500-TAX OTHER THAN INC 201512 DJ USD		-	27,866.21	27,866.21
		Sum			(159,574.40)	509,214.66	
Sum				(380,266.85)	3,491,394.53		3,156,999.99

A WA 2014 Gas Property Tax

Prep by: 
Mgr. Review: 

Adjustme. no. 202

Workpaper Ref. G-RPT 3

2.02-03

Service:GD Jurisdiction:OR

Ferc Acct 408170	Accounting Period	Source Id	Journal Name	Transaction Amt SUM		Sum
				Dr Cr Code	D	
	201501	GL	500-TAX OTHER THAN INC 201501 DJ USD		(2,269.92)	198,230.00
	201502	GL	500-TAX OTHER THAN INC 201502 DJ USD		(2,269.92)	198,230.00
	201503	GL	500-TAX OTHER THAN INC 201503 DJ USD		(2,269.92)	198,230.00
	201504	GL	500-TAX OTHER THAN INC 201504 DJ USD		(2,269.92)	198,230.00
	201505	GL	500-TAX OTHER THAN INC 201505 DJ USD		(2,269.92)	198,230.00
	201506	GL	500-TAX OTHER THAN INC 201506 DJ USD		(2,269.92)	198,230.00
	201507	GL	500-TAX OTHER THAN INC 201507 DJ USD		(75,504.48)	200,308.48
	201508	GL	500-TAX OTHER THAN INC 201508 DJ USD		(1,296.48)	199,012.00
	201509	GL	500-TAX OTHER THAN INC 201509 DJ USD		-	199,012.00
	201510	GL	500-TAX OTHER THAN INC 201510 DJ USD		-	312,255.00
	201511	GL	500-TAX OTHER THAN INC 201511 DJ USD		-	227,322.75
	201512	GL	500-TAX OTHER THAN INC 201512 DJ USD		-	227,322.75
	Sum				(90,420.48)	2,554,612.98
	Sum				(109,903.07)	6,110,870.44
						6,000,967.37

Prep by: 
Mgr. Review: 

Date: 3/30/2016

1) CB - Property Tax ADJ REVISED

2.02-04

Adjustment No. 2.02

Workpaper Ref. G-RPT 2

Service:GD Jurisdiction:ID

Farc Acct	Accounting Period	Source Id	Journal Name	Transaction Amt SUM			
				Dr Cr Code	C	D	Sum
408170	201501	GL	500-TAX OTHER THAN INC 201501 DJ USD		-	124,395.00	124,395.00
	201502	GL	500-TAX OTHER THAN INC 201502 DJ USD		-	124,395.00	124,395.00
	201503	GL	500-TAX OTHER THAN INC 201503 DJ USD		-	124,395.00	124,395.00
	201504	GL	500-TAX OTHER THAN INC 201504 DJ USD		-	124,395.00	124,395.00
	201505	GL	500-TAX OTHER THAN INC 201505 DJ USD		-	124,395.00	124,395.00
	201506	GL	500-TAX OTHER THAN INC 201506 DJ USD		-	124,395.00	124,395.00
	201507	GL	500-TAX OTHER THAN INC 201507 DJ USD		-	124,395.00	124,395.00
	201508	GL	500-TAX OTHER THAN INC 201508 DJ USD		-	124,395.00	124,395.00
	201509	GL	500-TAX OTHER THAN INC 201509 DJ USD		-	124,395.00	124,395.00
	201510	GL	500-TAX OTHER THAN INC 201510 DJ USD		-	165,815.00	165,815.00
	201511	GL	500-TAX OTHER THAN INC 201511 DJ USD		-	165,815.00	165,815.00
	201512	GL	500-TAX OTHER THAN INC 201512 DJ USD		(54,376.00)	-	(54,376.00)
	Sum				(54,376.00)	1,451,185.00	1,396,809.00
Sum				(54,376.00)	1,451,185.00	1,396,809.00	



2.02-05

WASHINGTON R&P PAYMENTS ACCRUED FOR 2015 - PAID IN 2016

TOTAL R&P TAXES DUE IN WASHINGTON

COUNTY	ELECTRIC	GAS	NONOPERATING	TOTALS
ADAMS	701,570.89	29,785.44	1,091.57	732,447.94
ASOTIN	354,571.01	0.00	0.00	354,571.01
BENTON	1,484.92	114.69	0.00	1,600.61
CHELAN	19,284.28	152,762.28	0.00	172,046.56
DOUGLAS	98,146.36	9,307.24	0.00	107,453.60
FERRY - TRIBAL TRUST	24,460.92	7,156.58	0.00	31,617.50
FRANKLIN	164,812.85	13,922.83	0.00	178,735.68
GARFIELD	330,217.39	82,596.29	0.00	412,813.68
GRANT	726,547.63	414.25	0.00	727,061.88
KLUCKITAT	5,307.78	1,907.70	0.00	7,215.48
LINCOLN	1,922,708.31	0.00	0.00	1,922,708.31
LINCOLN - SEPARATE CHECK	7,382,996.96	0.00	0.00	7,382,996.96
PEND OREILLE - mitigation prop only	26,950.94	2,659.61	0.00	29,610.55
PEND OREILLE - mitigation prop only	109,914.25	14,379.81	0.00	124,294.06
SKAMANIA	17,412.47	0.00	0.00	17,412.47
SPOKANE - TRIBAL TRUST	0.00	0.00	32,943.67	32,943.67
SPOKANE - local assess- Operating	2,128,395.65	163,292.39	0.00	2,291,688.04
SPOKANE - local assess- Oper early pmts	0.00	0.00	0.00	0.00
SPOKANE - local assess- Nonop	0.00	0.00	0.00	0.00
STEVENS	1,119,928.19	138,579.14	60.92	1,258,568.25
STEVENS - TRIBAL TRUST	0.00	0.00	0.00	0.00
STEVENS - Local assessment	0.00	0.00	0.00	0.00
WRIITMAN	12,999,770.53	2,778,714.80	55,771.43	15,834,256.76

Accrual Target @12/31/2015 12,373,000.00 3,156,999.99 36,000.00 15,565,999.99
 (Under/Over Accrued) [268,256.77]

WASHINGTON R&P PAYMENT FOR 2016 ACCRUAL - PAID IN 2016

COUNTY	ELECTRIC	GAS	NONOPERATING	TOTALS
ADAMS	350,918.08	14,916.84	1,034.04	366,869.06
ASOTIN	177,285.53	34,080.76	0.00	211,366.29
BENTON	742.46	742.46	0.00	1,484.92
CHELAN	9,666.85	9,666.85	0.00	19,333.70
DOUGLAS	76,381.14	5,005.21	0.00	81,386.35
FERRY	49,082.30	5,005.21	0.00	54,087.51
FRANKLIN	12,230.46	3,678.29	0.00	15,908.75
GARFIELD	82,520.85	6,980.91	0.00	89,501.76
GRANT	383,586.41	165,108.68	0.00	548,695.09
KLUCKITAT	41,830.76	405,217.17	0.00	447,047.93
LINCOLN	19,787.57	19,787.57	0.00	39,575.14
LINCOLN - Local Assessment-Full Pmt	214.30	0.00	0.00	214.30
PEND OREILLE	1,907.70	1,907.70	0.00	3,815.40
PEND OREILLE - mitigation prop only	2,653.90	2,653.90	0.00	5,307.80
SKAMANIA	3,678,447.20	981,434.54	0.00	4,659,881.74
SPOKANE - Central assessment only	26,950.94	2,659.61	0.00	29,610.55
SPOKANE - Local - Fees on Oper	105,914.25	14,379.81	0.00	120,294.06
SPOKANE - local - Operating	4,875.34	4,875.34	0.00	9,750.68
SPOKANE - local - Oper Early pmt 1	12,537.13	0.00	0.00	12,537.13
SPOKANE - local - Oper Early pmt 2	32,943.67	0.00	0.00	32,943.67
SPOKANE - local - Nonoperating	1,084,315.11	81,705.04	0.00	1,166,020.15
STEVENS	600,002.79	64,400.46	40.52	664,443.77
STEVENS - Local assessment	6,577,631.08	1,398,533.71	55,771.43	7,991,936.22
WRIITMAN	6,577,631.08	1,398,533.71	55,771.43	7,991,936.22

ELECTRIC
GAS
NONOPERATING

(EQUALIZED) TOTAL VALUE ELECTRIC	AVERAGE ELECTRIC LEVY	(EQUALIZED) TOTAL VALUE GAS	AVERAGE GAS LEVY
56,779,804	0.012356	2,348,713	0.012682
31,170,836	0.011375	5,341,549	0.011468
140,002	0.010608		
11,945	0.009802		
1,940,789	0.009938		
17,240,575	0.008861		
2,159,821	0.010111	878,810	0.011387
9,707,547	0.009380	650,652	0.010989
2,807,695	0.011730	1,332,498	0.010448
14,050,868	0.010831	20,210,913	0.010831
67,079,787	0.010831	6,646,942	0.012426
50,753	0.008162		
64,406,215	0.013462	586,166	0.008803
244,047	0.013462	141,338,430	0.013604
0		148,258	
239,330,041	0.008871	17,538,569	0.009310
1,158,128	0.013724	8,715,977	0.014752
81,604,069	0.012140	216,345,622	0.012844
1,070,860,917	1,070,864,593	equalized value	equalized value

WADOR has new software
There are rounding issues between reports.

1ST HALF PAYMENT DUE 4-30-2016	2ND HALF PAYMENT DUE 9-30-2016	TOTALS
ELECTRIC	ELECTRIC	ELECTRIC
350,918.08	350,918.08	701,836.16
177,285.53	177,285.53	354,571.06
742.46	742.46	1,484.92
9,666.85	9,666.85	19,333.70
76,381.14	76,381.14	152,762.28
49,082.30	49,082.30	98,164.60
12,230.46	12,230.46	24,460.92
82,520.85	82,520.85	165,041.70
383,586.41	383,586.41	767,172.82
41,830.76	41,830.76	83,661.52
19,787.57	19,787.57	39,575.14
214.30	214.30	428.60
1,907.70	1,907.70	3,815.40
2,653.90	2,653.90	5,307.80
3,678,447.20	3,678,447.20	7,356,894.40
981,434.54	981,434.54	1,962,869.08
2,659.61	2,659.61	5,319.22
14,379.81	14,379.81	28,759.62
4,875.34	4,875.34	9,750.68
12,537.13	12,537.13	25,074.26
32,943.67	32,943.67	65,887.34
1,084,315.11	1,084,315.11	2,168,630.22
600,002.79	600,002.79	1,200,005.58
6,577,631.08	6,577,631.08	13,155,262.16

1ST HALF 2ND HALF TOTALS

BOOK VALUE @ DEC
 YEAR ASSESSED

YEAR TAX ACCRUED

YEAR TAX PAYABLE (oregon & california)

in thousands

in thousands

in thousands

2012		2013		2014
2013		2014		2015
2013		2014		2015
2013-2014		2014-2015		2015-2016
2013 ACTUALS		2014 ACTUALS		2015 Estimate

IDAHO - ELECTRIC

HIST COST INDICATOR
 ESTIMATED SYSTEM VALUE
 ADD : NET ADDITIONS TO PLANT
 LESS: Intangibles Other
 ADD : Smart Grid CIAC
 LESS : Vehicles
 LESS : DEPR EST
 LESS : OTHER
 TAXABLE PERCENTAGE
 STATE ALLOCATION %
 ALLOCATED VALUE
 add:adjustments
 GROSS ASSESSED VALUE
 RATIO
 ASSESSED VALUE
 TAX RATE
 TAX

2013 Actual		2014 Actual		2015 Actual
1,871,167		1,892,078		2,018,725
100.0000%		100.0000%		100.0000%
25.5461%		25.3170%		25.5197%
478,010		479,017		515,172
-9,347		-9,622		-10,262
468,663		469,396		504,910
1.00		1.00		1.00
468,663		469,396		504,910
4.1%		1.4%		-2.3%
0.01143		0.01169		0.01132
5,359		5,441		5,718

MONSANA - ELECTRIC

HIST COST INDICATOR - after IPP reduction
 ADD : NET ADDITIONS TO PLANT - E & G
 ADD : Smart Grid CIAC
 LESS : DEPR EST
 LESS : INTANGIBLE EST
 TAXABLE PERCENTAGE
 STATE ALLOCATION %
 ALLOCATED VALUE
 add: adjustments
 EQUALIZATION FACTOR
 GROSS MARKET VALUE
 RATIO
 taxable VALUE
 adjustments
 taxable value
 TAX RATE
 TAX

2013 Actual (combine E & G)		2014 Actual (combine E & G)		2015 Actual (combine E & G)
2,700,000		2,973,000		3,318,000
2,430,000		2,676,000		2,987,000
2,430,000		2,676,000		2,987,000
100.0000%		100.0000%		100.0000%
15.2635%		14.1817%		11.5508%
370,904		379,502		345,023
-280		-288		-277
1.00		1.00		1.00
370,624		379,214		344,747
0.0666		0.0662		0.0649
24,674		24,737		22,376
0		0		0
24,674		24,737		22,376
5.0%		3.3%		10.9%
0.33084		0.34187		0.379175
8,163		8,457		8,484

OREGON - ELECTRIC

HIST COST INDICATOR
 ESTIMATED SYSTEM VALUE
 ADD : LOLO-OXBOW TRANSMISSION LINE - LOCATION 640 (ptn in I
 LE DEPR EST
 TAXABLE PERCENTAGE
 STATE ALLOCATION %
 ALLOCATED VALUE
 add: adjustments
 EQUALIZATION FACTOR
 GROSS MARKET VALUE

13/14 Actual		14/16 Actual		15/16 Actual
(Imnaha transmission line)		(Imnaha transmission line)		(Imnaha transmission line)
1,002		1,190		1,131
0		0		0
0		0		0
100.0000%		100.0000%		100.0000%
100.0000%		100.0000%		100.0000%
1,002		1,190		1,131
1.00		1.00		1.00
1,002		1,190		1,131

2.02-07

RATIO	1.0000
taxable VALUE	1,002
ADD: POLL CONTROL EQUIP	0
taxable value	1,002
TAX RATE	-0.2% 0.00930 2.9%
TA	9

	1.0000		1.0000
	1,190		1,131
	0		0
	1,190		1,131
	0.00957	-3.2%	0.00926
	11		10.6

OREGON - ELECTRIC

HIST COST INDICATOR
 ADD : NET ADDITIONS TO PLANT
 LESS : DEPR
 ADD : 100% CS II GENERATING PLANT March 1, 2003 ?
 STATE ALLOCATION %
 Other Misc property taxes
 In Lieu of Ad Valorem Taxes for 5 year staring in 2003 - Flat Rate
 Estimated levy rate
 % ownership of plant
 Tax due from Avista Corp

	13/14 Actual		14/16 Actual		15/16 Actual
Coyote Springs II & misc					
	127,298		151,210		151,669
	0		na		0
	na		na		na
	0		0		0
	0.01720	-1.2%	0.01670	-2.9%	0.017850
	100%		100%		100%
	2,189		2,526		2,707.4
					6.9%

IDAHO - GAS

HIST COST INDICATOR
 ESTIMATED SYSTEM VALUE
 ADD : NET ADDITIONS TO PLANT
 LESS : DEPR EST
 TAXABLE PERCENTAGE
 STATE ALLOCATION %
 ASSESSED VALUE
 add: adjustments
 GROSS ASSESSED VALUE
 RATIO
 ASSESSED VALUE
 TAX RATE
 TAX

	2013 Actual		2014 Actual		2015 Actual
	451,330		489,356		510,289
	100.0000%		100.0000%		100.0000%
	19.0175%		18.9435%		18.9435%
	85,832		92,701		96,667
	85,832		92,701		96,667
	1.00		1.00		1.00
	85,832		92,701		96,667
	0.01462	1.8%	0.01442	-1.4%	0.01445
	1,255		1,337		1,397
					0.2%

OREGON - GAS

HIST COST OREGON
 ESTIMATED STATE VALUE
 ADD : NET ADDITIONS TO PLANT
 LESS : DEPR EST
 TAXABLE PERCENTAGE
 STATE ALLOCATION %
 STATE VALUE
 Adjustments:
 GROSS ASSESSED VALUE
 RATIO
 ASSESSED VALUE
 TAX RATE
 TAX

	13/14 Actual		14/15 Actual		15/16 Actual
	168,937		184,700		209,500
	100.0000%		100.0000%		100.0000%
	100.0000%		100.0000%		100.0000%
	168,937		184,700		209,500
	100.00%		100.00%		100.00%
	168,937		184,700		209,500
	1.000		1.000		1.000
	168,937		184,700		209,500
	0.01265	0.1%	0.01288	1.8%	0.01265
	2,137		2,379		2,651
					-1.8%

PROPERTY TAX ESTIMATES FOR 2016-2017 FORECAST			
To Rosemary Coulson on January 7, 2016			
		2014	2015
		at 10/13/2015	at 1/7/2016
SUMMARY:			
	Actual	Actual	Estimate/Actual
	2013	2014	2015
ELECTRIC:			

2.02-08

EST ADJ TO WASH			
IDAHO	5,359	5,441	5,718
MONTANA	8,163	8,457	8,484
OREGON - Transm line only	9	11	10.5
OREGON - Coyote Springs II	2,189	2,526	2,707
SUBTOTAL	15,721	16,435	16,920
GAS:			
IDAHO	1,255	1,337	1,397
OREGON	2,137	2,379	2,651
OTHER	0	0	0
SUBTOTAL	3,392	3,716	4,048
TOTAL EST TAX	19,113	20,150	20,968
	2,133	1,037	817

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED December 31, 2015
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Uncollectible Expense
	Adjustment Number	2.03
	Workpaper Reference	G-UE
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	(235)
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	(235)
26	OPERATING INCOME BEFORE FIT	235
	FEDERAL INCOME TAX	
27	Current Accrual	82
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 153
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Sma

2.03-01

Adjustment No. _____

Workpaper Ref. C-UE-1

**AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2015**

CALCULATION OF ADJUSTMENT:

	<u>SYSTEM</u>	<u>WASHINGTON</u>	<u>IDAHO</u>
ELECTRIC			
Actual Net Write-offs (1)	4,675,679	✗ 3,463,553 ✓	1,212,126 ✓
Less:			
Accrual for Write-offs (2)	<u>3,041,287</u>	<u>1,997,609</u> ✓	<u>1,043,678</u> ✓
Equals			
Net Under (Over) Accrued	<u><u>1,634,392</u></u>	<u><u>1,465,944</u></u> ✓	<u><u>168,448</u></u> ✓
GAS			
Actual Net Write-offs (1)	1,325,829	1,025,822 ✓	300,007 ✓
Less:			
Accrual for Write-offs (2)	<u>1,902,041</u>	<u>1,261,091</u> ✓	<u>640,950</u> ✓
Equals			
Net Under (Over) Accrued	<u><u>(576,212)</u></u>	<u><u>(235,269)</u></u>	<u><u>(340,943)</u></u>

Notes:

- (1) Actual Net Write-offs from calculation below, "Allocation of Write-offs to Services."
- (2) Accrual for Write-offs from E-OPS and G-OPS Results of Operations reports, Account 904 totals.

ALLOCATION OF WRITE-OFFS TO SERVICES:

	Sales to Ultimate Customers (1) (a)	Percent (b)	Allocated Net Write-offs (2) (c)
WASHINGTON TOTALS			
Electric	✗ 513,923,220 ✓	77.150%	3,463,553 ✓
Gas	152,201,668 ✗	22.850%	1,025,822 ✓
Total	<u>666,124,888</u>	100.000%	<u>4,489,375</u>
IDAHO TOTALS			
Electric	250,075,603 ✓	80.160%	1,212,126 ✓
Gas	61,908,586 ✓	19.840%	300,007 ✓
Total	<u>311,984,189</u>	100.000%	<u>1,512,133</u>
Total Company	<u><u>978,109,077</u></u>		<u><u>6,001,508</u></u>

- (1) Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operations reports.
- (2) Allocated Write-offs from Account 144xxx Query.

	<u>Acct 144 Sub</u>	<u>Amount</u>	
<u>Washington</u>			
Write-Offs WA	200	4,576,404	C-UE-2
Reinstatements WA	600	(41,213)	C-UE-2
Recoveries WA	700	<u>(45,816)</u>	C-UE-2
		4,489,375	
<u>Idaho</u>			
Write-Offs ID	200	1,546,964	C-UE-2
Reinstatements ID	600	(22,719)	C-UE-2
Recoveries ID	700	<u>(12,112)</u>	C-UE-2
		1,512,133	
WA+ID		6,001,508	0 check
OR		650,793 ✓	
Total - Check		6,652,301 ✓	

Prep by: _____ 1st Review: Jma
Date: 2/23/2016 Mgr. Review: _____

2.03-02

Sum of Transaction Amt SUM		Jurisdiction												Grand Total					
		Service			ED			GD			ED Total				GD Total				
		ID	WA	CD Total	ID	OR	WA	ID	OR	WA	ID	OR	WA		ID	OR	WA		
Ferc Acct	Transaction Desc																		
144200	AVA CSSCAE 201501 CSS CAE Non-Journal Import Created	8,216	197,782	205,997	1,283,945	0	3,696,859	4,980,803	254,803	669,257	681,763	5,109	1,605,822	5,109	211,106				
144600	AVA CSSCAE 201501 CSS CAE Non-	(22,719)	(41,213)	(63,932)															
144700	AVA CSSCAE 201501 CSS CAE Non-	(12,112)	(45,816)	(57,928)															
Grand Total		(26,616)	110,753	84,137	1,283,945	0	3,696,859	4,980,803	254,803	650,793	681,763	1,587,359	1,587,359	6,652,299					

2.03-03

AVISTA UTILITIES

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	

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****			*****			Total		
Ref/Basis Account	Description	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	903XXXX	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	908XXXX	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

2.03-04

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

AVISTA UTILITIES

Report ID:
 E-OPS-12A

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	356,243	0	233,991	0	122,252	122,252
2	902000	Meter Reading Expenses	2,898,933	3,082,621	2,598,834	2,719,486	300,099	63,036	363,135
E-903	903XXXX	Customer Records & Collection Expenses	1,180,375	8,795,510	752,267	5,754,116	428,108	2,613,286	3,041,394
2	904000	Uncollectible Accounts	0	3,041,287	0	1,997,609	0	1,043,678	1,043,678
2	905000	Misc Customer Accounts	0	263,646	0	173,171	0	90,475	90,475
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,079,308	15,539,307	3,351,101	10,878,373	728,207	3,932,727	4,660,934
CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXXX	Customer Assistance Expenses	24,109,239	24,624,681	17,609,905	17,948,463	6,499,334	176,884	6,676,218
2	909000	Advertising	16,415	863,985	15,333	582,824	1,082	296,494	297,576
2	910000	Misc Customer Service & Info Exp	0	107,115	0	70,356	0	36,759	36,759
		TOTAL CUSTOMER SERVICE & INFO EXP	24,125,654	25,612,196	17,625,238	18,601,643	6,500,416	510,137	7,010,553
SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	372,974	31,651,900	245,526	21,535,953	127,448	10,115,947	10,243,395
4	921000	Office Supplies & Expenses	99,184	4,130,518	99,184	2,810,404	0	1,320,114	1,320,114
4	922000	Admin Exp Transferred-Credit	0	(118,479)	0	(80,613)	0	(37,866)	(37,866)
4	923000	Outside Services Employed	131,665	9,500,051	62,952	6,463,835	68,713	3,036,216	3,104,929
4	924000	Property Insurance Premium	0	1,313,970	0	894,025	0	419,945	419,945
4	925XXXX	Injuries and Damages	22,575	3,450,764	22,418	2,370,318	157	1,102,864	1,103,021
4	926XXXX	Employee Pensions and Benefits	0	1,594,959	0	1,085,210	0	509,749	509,749
4	927000	Franchise Requirements	3,927	0	0	0	3,927	0	3,927
1	928000	Regulatory Commission Expenses	3,087,053	3,051,444	2,207,247	2,002,663	879,806	1,048,781	1,928,587
4	930000	Miscellaneous General Expenses	132,964	3,502,299	88,228	2,382,964	44,736	1,119,335	1,164,071
4	931000	Rents	9,583	1,007,981	5,383	685,830	4,200	322,151	326,351
4	935000	Maintenance of General Plant	989,856	9,687,895	563,564	6,591,644	426,292	3,096,251	3,522,543
		TOTAL ADMIN & GEN OPERATING EXP	4,849,781	68,773,302	3,294,502	46,719,815	1,535,279	22,053,487	23,608,766

AVISTA UTILITIES

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

			***** SYSTEM ***** WASHINGTON ***** IDAHO *****		***** WASHINGTON ***** IDAHO *****		***** WASHINGTON ***** IDAHO *****	
Ref/Basis	Account	Description	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
99	4812XX	Commercial - Firm & Interruptible	70,669,221	0	70,669,221	50,387,262	0	50,387,262
99	4813XX	Industrial-Firm	3,352,195	0	3,352,195	1,980,198	0	1,980,198
99	481400	Interruptible	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	267,952	0	267,952	232,617	0	232,617
99	499XXX	Unbilled Revenue	(4,624,197)	0	(4,624,197)	(3,172,435)	0	(3,172,435)
TOTAL SALES TO ULTIMATE CUSTOMERS			209,510,223	0	209,510,223	148,041,559	0	148,041,559
OTHER OPERATING REVENUES:								
99	483XXX	Sales for Resale	133,356,919	0	133,356,919	89,432,389	0	89,432,389
4	488000	Miscellaneous Service Revenues	12,502	0	12,502	6,610	0	6,610
99	4893XX	Transportation Revenues	4,600,031	0	4,600,031	4,160,109	0	4,160,109
99	493000	Rent from Gas Property	2,445	0	2,445	2,445	0	2,445
4	495XXX	Other Gas Revenues	10,556,746	211,737	10,768,483	9,087,083	153,507	9,240,590
99	496100	Provision for Rate Refund	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
TOTAL GAS REVENUES			358,038,866	211,737	358,250,603	250,730,195	153,507	250,883,702
PRODUCTION EXPENSES:								
G-804	804/805	City Gate Purchases	219,933,395	0	219,933,395	149,313,631	0	149,313,631
99	808XXX	Net Natural Gas Storage Transactions	14,409,617	0	14,409,617	10,548,217	0	10,548,217
99	811000	Gas Used for Products Extraction	(311,148)	0	(311,148)	(210,718)	0	(210,718)
10	813000	Other Gas Expenses	0	1,116,593	1,116,593	0	765,369	765,369
99	813010	Gas Technology Institute (GTI) Expenses	93,965	0	93,965	66,183	0	66,183
TOTAL PRODUCTION EXPENSES			234,125,829	1,116,593	235,242,422	159,717,313	765,369	160,482,682
UNDERGROUND STORAGE EXPENSES:								
1	814000	Supervision & Engineering	0	13,588	13,588	0	9,601	9,601
1	824000	Other Expenses	0	612,321	612,321	0	432,666	432,666
1	837000	Other Equipment	0	586,279	586,279	0	414,265	414,265
TOTAL UNDERGROUND STORAGE OPER EXP			0	1,212,188	1,212,188	0	856,532	856,532
G-DEPX		Depreciation Expense-Underground Storage	0	621,734	621,734	0	439,317	439,317
G-AMTX		Amortization Expense-Underground Storage	0	228	228	0	161	161
G-OTX		Taxes Other Than FIT	0	315,900	315,900	0	223,215	223,215
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA			0	937,862	937,862	0	662,693	662,693
TOTAL UNDERGROUND STORAGE EXPENSES			0	2,150,050	2,150,050	0	1,519,225	1,519,225

2.03-05

2.03-06

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

AVISTA UTILITIES

Report ID:
E-OPS-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	339,129,378	0	339,129,378	228,952,929	0	228,952,929	110,176,449	0	110,176,449
99	442200	Commercial - Firm & Int.	312,340,143	0	312,340,143	221,104,301	0	221,104,301	91,235,842	0	91,235,842
1	442300	Industrial	116,667,748	0	116,667,748	66,873,283	0	66,873,283	49,794,465	0	49,794,465
99	444000	Public Street & Highway Lighting	7,276,497	0	7,276,497	4,889,678	0	4,889,678	2,386,819	0	2,386,819
99	448000	Interdepartmental Revenue	1,190,014	0	1,190,014	927,600	0	927,600	262,414	0	262,414
99	499XXX	Unbilled Revenue	(12,604,957)	0	(12,604,957)	(8,824,571)	0	(8,824,571)	(3,780,386)	0	(3,780,386)
		TOTAL SALES TO ULTIMATE CUSTOMERS	763,998,823	0	763,998,823	513,923,220	0	513,923,220	250,075,603	0	250,075,603
1	447XXX	Sales for Resale	0	133,316,868	133,316,868	0	87,495,860	87,495,860	0	45,821,008	45,821,008
		TOTAL SALES OF ELECTRICITY	763,998,823	133,316,868	897,315,691	513,923,220	87,495,860	601,419,080	250,075,603	45,821,008	295,896,611
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(5,620,861)	0	(5,620,861)	(3,422,474)	0	(3,422,474)	(2,198,387)	0	(2,198,387)
99	451000	Miscellaneous Service Revenue	252,517	0	252,517	154,514	0	154,514	98,003	0	98,003
1	453000	Sales of Water & Water Power	0	407,336	407,336	0	267,335	267,335	0	140,001	140,001
1	454000	Rent from Electric Property	2,557,565	74,656	2,632,221	1,558,332	48,997	1,607,329	998,233	25,659	1,024,892
1	456XXX	Other Electric Revenues	5,003,637	106,149,522	111,153,159	4,952,256	69,665,931	74,618,187	51,381	36,483,591	36,534,972
		TOTAL OTHER OPERATING REVENUE	2,192,858	106,631,514	108,824,372	3,242,628	69,982,263	73,224,891	(1,049,770)	36,649,251	35,599,481
		TOTAL ELECTRIC REVENUE	766,191,681	239,948,382	1,006,140,063	517,165,848	157,478,123	674,643,971	249,025,833	82,470,259	331,496,092

2,04

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED December 31, 2015
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Regulatory Expense
	Adjstment Number	2.04
	Workpaper Reference	G-RE
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(25)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(25)
25	Total Gas Expense	(25)
26	OPERATING INCOME BEFORE FIT	25
	FEDERAL INCOME TAX	
27	Current Accrual	9
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 16
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -



smc

Avista Utilities
Calculation of Regulatory Expense Adjustment - Gas
Twelve Months Ended December 31, 2015

	<u>System</u>	<u>Washington</u>
Revised Expense: (1)		
WUTC	✓ 304,371	304,371
IPUC	✓ 153,610	
TOTAL REVISED EXP	<u>457,981</u>	<u>304,371</u>
Less Accrual: (2)		
WUTC	✓ 328,989	328,989
IPUC	✓ 177,604	
TOTAL ACCRUAL	<u>506,593</u>	<u>328,989</u>
Adjustment	<u>(48,612)</u>	<u>(24,618)</u>

NOTES:

- (1) Source of revised WUTC fees are shown workpaper reference page G-RE-2
- (2) Regulatory Fee Accruals are shown on workpaper reference page G-RE-3
- (1) Source of revised WUTC fees are shown on workpaper reference page E-RE-2

2.04-02

Adjustment No. 2.04

Workpaper Ref. G-RE-2

**Avista Utilities
WUTC Filing Fees Adjustment
Twelve Months Ended December 31, 2015**

	Total	WUTC FEES Washington	Idaho
Gas Revenues: (1)			
Sales to Ultimate Consumers:			
(499) Unbilled	(4,624,197)	(3,172,435)	(1,451,762)
(480) Residential	139,845,052	98,613,917	41,231,135
(481) Commercial / Industrial	74,021,416	52,367,460	21,653,956
(484) Interdepartmental	267,952	232,617	35,335
Total Sales to Ultimate Consumers	<u>209,510,223</u>	<u>148,041,559</u>	<u>61,468,664</u>
Other Operating Revenues:			
(488) Misc Service Revenues	12,502	6,610	5,892
(489) Revenue From Gas Transport	4,600,031	4,160,109	439,922
(493) Rent From Gas Property	2,445	2,445	0
Total Other Operating Revenues	<u>4,614,978</u>	<u>4,169,164</u>	<u>445,814</u>
Total Gas Subject to Fees	<u>214,125,201</u>	<u>152,210,723</u>	<u>61,914,478</u>
Fee Calculation			
First \$50,000 @ .001 (Washington)		0.001000	0.000000
Fee Rate (2)		0.002000	0.002481
REGULATORY FEES	<u>457,981</u>	<u>✓ 304,371</u>	<u>✓ 153,610</u>

- Gas excludes: Acct 495 , Other Gas Revenues and Acct 483, Sales for Resale on the basis that those services are resold and taxed at the retail level.
- Gas includes: Acct 489, Gas Transportation and Acct 484, Interdepartmental Revenues.

Notes:

- (1) Figures from Results report G-OPS-12A
- (2) Rate from 2014 Commission Fees letters/orders:
WA, Order No. A 140166 dated 02/27/2014; ID assessment rate is .002481 ID, Order No. 33281 dated April 20, 2015.

Ferc Acct	928000
Service	GD
Expenditure Type	928 Regulatory Fees

Sum of Transaction Amount				
Jurisdiction	Accounting Period	Ava Jet	Project Number	Total
ID	201501	102-MISC A	03805014	14,150.00
	201502	102-MISC A	03805014	14,150.00
	201503	102-MISC A	03805014	14,150.00
	201504	102-MISC A	03805014	14,150.00
	201505	102-MISC A	03805014	17,401.56
	201506	102-MISC A	03805014	14,800.32
	201507	102-MISC A	03805014	14,800.32
	201508	102-MISC A	03805014	14,800.32
	201509	102-MISC A	03805014	14,800.32
	201510	102-MISC A	03805014	14,800.32
	201511	102-MISC A	03805014	14,800.32
	201512	102-MISC A	03805014	14,800.32
	ID Total			
OR	201501	102-MISC A	06805000	49,141.00
	201502	102-MISC A	06805000	49,141.00
	201503	102-MISC A	06805000	49,148.56
	201504	102-MISC A	06805000	49,144.00
	201505	102-MISC A	06805000	49,144.00
	201506	102-MISC A	06805000	49,143.00
	201507	102-MISC A	06805000	49,144.00
	201508	102-MISC A	06805000	50,998.00
	201509	102-MISC A	06805000	50,993.00
	201510	102-MISC A	06805000	50,994.00
	201511	-	06800545	2,741.00
		102-MISC A	06805000	50,994.00
201512	102-MISC A	06805000	50,993.00	
OR Total				601,718.56
WA	201501	102-MISC A	02805035	27,425.00
	201502	102-MISC A	02805035	27,425.00
	201503	102-MISC A	02805035	27,425.00
	201504	102-MISC A	02805035	27,386.03
	201505	102-MISC A	02805035	27,416.00
	201506	102-MISC A	02805035	27,416.00
	201507	102-MISC A	02805035	27,416.00
	201508	102-MISC A	02805035	27,416.00
	201509	102-MISC A	02805035	27,416.00
	201510	102-MISC A	02805035	27,416.00
	201511	102-MISC A	02805035	27,416.00
	201512	102-MISC A	02805035	27,416.00
WA Total				328,989.03 ✓
Grand Total				1,108,311.39

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED December 31, 2015
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Injuries and Damages
	Adjsutment Number	2.05
	Workpaper Reference	G-ID
REVENUES		
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
EXPENSES		
Production Expenses		
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
Underground Storage		
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	265
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	265
25	Total Gas Expense	265
26	OPERATING INCOME BEFORE FIT	(265)
FEDERAL INCOME TAX		
27	Current Accrual	(93)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (172)
RATE BASE		
PLANT IN SERVICE		
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

2.05-01
 Adjustment No. 2.05

Workpaper Ref. G-ID-1

**Avista Utilities
 Gas System
 Injuries and Damages Adjustment
 Account 925
Twelve Months Ended December 31, 2015**

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Accrual per Results			
Directly Assigned	0	0	0
Allocated (4)	✓ 1,058	767	291
Total	<u>1,058</u>	<u>767</u>	<u>291</u>
Revised Annual Accrual-Direct	<u>397,390</u>	✓ 265,365	✓ 132,024
Increase (Decrease) in Expense	396,332	264,598	131,733

Allocation Note 4: Jurisdictional Four Factor 100.000% 72.499% 27.501%

Prep by: KL 1st Review: _____
 Date: 3/11/2016 Mgr. Review: Jma

**Avista Utilities
 Injuries and Damages Adjustment
 Twelve Months Ended December 31, 2015**

Six Year Average Injuries and Damages Payments

Year	Electric			Gas		
	Washington	Idaho	Total	Washington	Idaho	Total
2010	491,252	48,250	539,502	1,045,712	8,936	1,054,648
2011	338,738	45,067	383,805	161,811	6,825	168,636
2012	633,307	31,811	665,118	6,882	8,076	14,958
2013	135,313	51,068	186,381	324,872	756,811	1,081,683
2014	295,491	27,303	322,794	23,907	2,610	26,518
2015	✓ 82,249	✓ 21,297	103,547	✓ 29,008	✓ 8,889	37,896
6 yr Avg	329,392	37,466	366,858	✓ 265,365	✓ 132,024	397,390

Payments from Account 228210 by Service and State

Prep by: UA 1st Review: _____
 Date: 3/11/2016 Mgr. Review: pmc

Accounting Year 2015

Sum of Transaction Amt				
Ferc Acct	Ferc Acct Desc	Service	Jurisdiction	Total
228200	ACCUM PROV FOR INJURY & DAMAGE	ED	AN	(103,456.82)
		GD	AN	(37,896.13)
			OR	(27,809.91)
228200 Total				(169,162.86)
228210	PAYMENT/REFUND INJURY & DAMAGE	ED	ID	21,297.38 ✓
			WA	82,249.44 ✓
		GD	ID	8,888.54 ✓
			OR	27,809.91 ✓
			WA	29,007.59 ✓
228210 Total				169,252.86
Grand Total				90.00

Prep by: [Signature] 1st Review: [Signature]
Date: 3/11/2016 Mgr. Review: [Signature]

Adjustment N. 205

Workpaper Ref. C-ID-4

2.05-04

Ferc Acct:925100 Ava Jet:208-DC PAY

Ferc Acct Desc	Service	Jurisdiction	Transaction Desc	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM	Transaction Amt
INJURIES & DAMAGES NON PB	ED	AN	WAID Electric - Provision for	150,314.54	.00	.00	150,314.54
	GD	AN	WAID Gas - Provision for Major	.00	1,058.34	.00	1,058.34
		OR	OR Gas - Provision for Major/M	.00	.00	216,854.32	216,854.32
Sum				150,314.54	1,058.34	216,854.32	368,227.20

Prep by: [Signature] 1st Review: [Signature]
 Date: 3/11/2016 Mgr. Review: [Signature]

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED December 31, 2015
 (000'S OF DOLLARS)

2.06
 Revised Workpaper
 Support only.
 No impact on Adj.

Line No.	DESCRIPTION	FIT / DFIT Expense
	Adjstment Number	2.06
	Workpaper Reference	G-FIT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ -
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Jma

AVISTA UTILITIES
Gas FIT Adjustment
For the Twelve Months Ended December 31, 2015

206-01
Revised

	System	Washington	Idaho
Taxable NOI per Results (Per G-FIT-12A)	(5,678,047)	(4,801,912)	(876,135)
Schedule M Reallocations and Adjustments			
(2) Decoupling			
Adjust Orig Sch M	0	0	0
Reallocated Taxable NOI	(5,678,047)	(4,801,912)	(876,135)
FIT Accrual per Results (Per G-FIT-12A)	(1,987,316)	(1,680,669)	(306,647)
Adjusted FIT Accrual	(1,987,316)	(1,680,669)	(306,647)
Current FIT Adjustment	0	0	0

	System	Washington	Idaho
Deferred FIT Adjustment			
(1) Injuries and Damages			
Elim Orig Alloc	(0)	(0)	(0)
Total Deferred FIT Adjustment	(0)	(0)	(0)
Net FIT/DFIT Adj	(0)	(0)	(0)

Effective Tax Rate Test			
Net Operating Income Before FIT	31,452,499	20,687,641	10,764,858
Less: Interest Charges	10,778,666	7,337,779	3,440,887
	20,673,833	13,349,862	7,323,971
Current FIT per ROO	(1,987,316)	(1,680,669)	(306,647)
Deferred FIT per ROO	11,419,402	7,837,585	3,581,817
Adjustment to FIT	(0)	(0)	(0)
Adjusted FIT Expense	9,432,086	6,156,916	3,275,170
Effective Tax Rate	45.62%	46.12%	44.72%
Adj for tax effect on Perm Differences (Includes: Meals & plane)		72,919 45.57%	27,661 44.34%

Jma

FIT Adjustments and Reallocations
Gas System
For the Twelve Months Ended December 31, 2015

(1) Injuries and Damages

Reverse Schedule M and Deferred Tax amounts for actual payment and accrual so that tax expense reflects the accrued level of injuries & damages expense which is adjusted in Injuries & Damages Adjustment.

	AMOUNT
Sch M	(\$0)
DFIT	\$0

		Allocation
Sch M	(\$0)	# 2
WA	(0)	66.302%
ID	(0)	33.698%

FERC 228000	
GD AN	(37,896.13)

		Allocation
DFIT	\$0	# 2
WA	0	66.302%
ID	0	33.698%

FERC 228210	
GD ID	8,888.54
GD WA	29,007.59
	37,896.13
SCH M	(0.00)

(1)

	AMOUNT
Sch M	\$0
DFIT	\$0

		Direct
Sch M	\$0	# 14
WA		100.000%
ID		0.000%

- Sch M	
0.35	
- Tax Impact	

		Direct
DFIT	\$0	# 14
WA	0	100.000%
ID	0	0.000%

2.06-03
Revised

AVISTA UTILITIES

RESULTS OF OPERATIONS
FEDERAL INCOME TAXES--GAS
 For Twelve Months Ended December 31, 2015
 Average of Monthly Averages Basis

Report ID:
G-FIT-12A

Ref/Basis	Description	System	Washington	Idaho
G-OPS	Calculation of Taxable Operating Income: Operating Revenue	358,250,603	250,883,702	107,366,901
G-OPS	Operating & Maintenance Expense	289,300,791	200,633,586	88,667,205
G-OPS	Book Deprec/Amort and Reg Amortizations	20,413,017	15,182,045	5,230,972
G-OTX	Taxes Other than FIT	17,084,296	14,380,430	2,703,866
	Net Operating Income Before FIT	<u>31,452,499</u>	<u>20,687,641</u>	<u>10,764,858</u>
G-INT	Less: Interest Expense	10,778,666	7,337,779	3,440,887
G-SCM	Schedule M Adjustments	(26,351,880)	(18,151,774)	(8,200,106)
	Taxable Net Operating Income	<u>(5,678,047)</u>	<u>(4,801,912)</u>	<u>(876,135)</u>
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	<u>(1,987,316)</u>	<u>(1,680,669)</u>	<u>(306,647)</u>
G-DTE	Deferred FIT	11,419,402	7,837,585	3,581,817
99	411400 Amortized Investment Tax Credit	(30,060)	(19,884)	(10,176)
	Total FIT/Deferred FIT & ITC	<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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2.06-04
Revised

			Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total
997017	Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	Perm	1,192,020	-	-	-	-	1,192,020
997045	Section 199 Manufacturing Deduction	Perm	(1,640,750)	(859,250)	-	-	-	(2,500,000)
997082	Meal Disallowances	Perm	340,610	159,993	100,190	38,005	60,886	699,684
997015	Airplane Lease Payments	Plant	367,677	172,707	108,151	41,025	65,725	755,285
			<u>259,558</u>	<u>(526,551)</u>	<u>208,341</u>	<u>79,030</u>	<u>126,611</u>	<u>146,989</u>
997000	Book Depreciation	Plant	72,046,394	37,900,726	15,182,044	6,933,124	9,506,244	141,568,532
997001	Contributions In Aid of Construction	Plant	4,162,234	2,173,364	348,007	169,607	48,311	6,901,523
997012	Transportation Depreciation	Plant	-	-	-	-	515,249	515,249
997041	Rathdrum Turbine Lease, Tax	Plant	(186,364)	(97,597)	-	-	-	(283,961)
997048	AFUDC	Plant	(1,442,327)	(753,130)	(75,987)	(37,033)	(96,187)	(2,404,664)
997049	Tax Depreciation	Plant	(135,088,195)	(73,484,240)	(30,707,132)	(14,556,919)	(26,645,574)	(280,482,060)
997080	Book Transportation Depr	Plant	4,078,216	2,218,436	828,947	392,968	-	7,518,567
997092	Smart Grid	Plant	1	-	-	-	-	1
997101	Repairs 481 (a)	Plant	(30,698,004)	(16,076,343)	(4,660,148)	(2,271,193)	(2,970,575)	(56,676,263)
			<u>(87,128,044)</u>	<u>(48,118,784)</u>	<u>(19,084,269)</u>	<u>(9,369,446)</u>	<u>(19,642,532)</u>	<u>(183,343,076)</u>
997002	Injuries and Damages	Temp	(59)	(31)	-	-	-	(90)
997004	Boulder Park Write Off	Temp	-	(108,531)	-	-	-	(108,531)
997005	FAS106 Current Retiree Medical Accrual	Temp	1,335,249	627,198	392,760	148,986	-	2,504,193
997007	Idaho PCA	Temp	-	7,757,325	-	-	-	7,757,325
997008	DSM Book Amortization	Temp	-	-	-	-	(267,320)	(267,320)
997009	Rathdrum Turbine Lease	Temp	(12,951)	(6,782)	-	-	-	(19,733)
997010	Deferred Gas Credit and Refunds	Temp	-	-	7,047,445	2,776,165	3,806,727	13,630,337
997016	Redemption Expense	Temp	840,572	438,916	199,435	97,197	-	1,576,120
997017	Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	Temp	1,258,011	-	-	-	-	1,258,011
997018	DSM Tariff Rider	Temp	1,356,719	1,192,982	-	-	-	2,549,701
997020	FAS87 Current Pension Accrual	Temp	4,050,702	1,902,711	1,191,504	451,973	-	7,596,890
997021	Wartsilla Generators Amortization	Temp	153,156	-	-	-	-	153,156
997024	Kettle Falls Disallowance	Temp	(134,592)	-	-	-	-	(134,592)
997030	Uncollectibles	Temp	-	-	-	-	(31,260)	(31,260)
997030	Senate Bill 408	Temp	-	-	-	-	(1,488)	(1,488)
997031	Decoupling Mechanism	Temp	(4,768,510)	-	(6,041,374)	-	-	(10,809,884)
997032	Interest Rate Swaps	Temp	(4,218,087)	(2,202,528)	(1,191,672)	(580,779)	(780,916)	(8,973,982)
997033	BPA Residential Exchange	Temp	(1,117,130)	(113,703)	-	-	-	(1,230,833)
997033	DSM Tariff Rider - 99 (G)	Temp	-	-	(1,063,121)	(50,681)	-	(1,113,802)
997034	Montana Hydro Settlement	Temp	676,632	360,684	-	-	-	1,037,316
997043	Washington Deferred Power Costs	Temp	3,278,862	-	-	-	-	3,278,862
997044	Non-Monetary Power Costs	Temp	91,033	47,673	-	-	-	138,706
997046	Nez Perce Settlement	Temp	(22,008)	5,212	-	-	-	(16,796)
997051	Wind Generation AFUDC - ID	Temp	-	216,701	-	-	-	216,701
997053	Renewable Energy Certificate Fees	Temp	31,256	14,682	-	-	-	45,938
997054	Spokane River Relicensing	Temp	72,939	5,797	-	-	-	78,736
997055	Deferred Gas Exchange	Temp	-	-	7	3	-	10
997059	Spokane River Relicensing PME	Temp	46,316	26,996	-	-	-	73,312
997063	CDA Lake Settlement	Temp	732,344	334,835	-	-	-	1,067,179
997065	Amortization - Unbilled Revenue Add-Ins	Temp	289,407	(315,151)	306,052	(105,831)	-	174,477
997069	Lancaster Deferral Op	Temp	1,246,667	-	-	-	-	1,246,667
997081	Deferred Compensation	Temp	(381,642)	(179,266)	(112,259)	(42,583)	(68,221)	(783,971)
997083	Paid Time Off	Temp	144,209	67,739	42,419	16,091	25,778	296,236
997084	Customer Uncollectibles	Temp	(168,816)	(88,201)	(47,042)	(23,909)	-	(327,968)
997085	FAS106 Post Retirement - OR	Temp	-	-	-	-	238,685	238,685
997086	FAS87 Pension Benefits - OR	Temp	-	-	-	-	724,092	724,092
997087	Redemption Expense Amortization - OR	Temp	-	-	-	-	130,692	130,692

2.06-05
Revised.

		Washington	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total	
		Electric						
99/088	Deferred O&M Colstrip & CS2	Temp	973,692	7,323	-	-	981,015	
997095	WA REC DEF	Temp	(5,337,111)	-	-	-	(5,337,111)	
997096	CDA Settlement Costs	Temp	21,475	11,246	-	-	32,721	
997097	BPA Parallel Capacity	Temp	(287,084)	(163,539)	-	-	(450,623)	
997098	Provision for Rate Refund	Temp	3,422,474	2,198,387	-	-	5,620,861	
997099	Kettle Falls Diesel Leak	Temp	(281,267)	(147,297)	-	-	(428,564)	
997100	WA REC Amort	Temp	1,963,342	-	-	-	1,963,342	
997102	Amort Idaho Earnings Test (254229)	Temp	-	(2,591,571)	-	(923,779)	(3,515,350)	
997103	Def Project Compass	Temp	-	(2,674,360)	-	(672,542)	(3,346,902)	
997104	Spokane River TDG	Temp	(580,789)	(468,893)	-	-	(1,049,682)	
			<u>4,675,011</u>	<u>6,156,554</u>	<u>724,155</u>	<u>1,090,310</u>	<u>3,776,769</u>	<u>16,422,799</u>
TOTAL Schedule Ms			(82,193,475)	(42,488,781)	(18,151,774)	(8,200,106)	(15,739,152)	(166,773,288)
DFIT Plant - Calculated			30,494,815	16,841,574	6,679,494	3,279,306	6,874,886	64,170,077
Flow Through			1,548,540	833,829	639,187	344,177	167,173	3,532,906
Allocation Variance - Adjustment in GRC			(1,049,066)	(366,403)	658,541	374,048	353,205	(29,675)
Plant DFIT Before Adjustment in GRC			<u>30,994,289</u>	<u>17,309,001</u>	<u>7,977,222</u>	<u>3,997,532</u>	<u>7,395,264</u>	<u>67,673,308</u>
Other DFIT			(1,636,254)	(2,154,794)	(253,454)	(381,609)	(1,321,869)	(5,747,980)
DFIT Adjustment for Gas Decoupling (no SCH M recorded)								
TOTAL DFIT Calculated using Schedule M's			<u>29,358,035</u>	<u>15,154,207</u>	<u>7,723,768</u>	<u>3,615,923</u>	<u>6,073,395</u>	<u>61,925,328</u>
PER ROO DFIT			29,533,536	15,104,704	7,837,585	3,581,817	6,079,295	62,136,937
Difference - Immaterial Due to Allocation of Expense in ROO			175,501	(49,503)	113,817	(34,106)	5,900	211,609

2.07

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED December 31, 2015
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Office Space Charges to Non-Utility
	Adjustment Number	2.07
	Workpaper Reference	G-OSC
REVENUES		
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
EXPENSES		
Production Expenses		
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
Underground Storage		
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(10)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(10)
25	Total Gas Expense	(10)
26	OPERATING INCOME BEFORE FIT	10
FEDERAL INCOME TAX		
27	Current Accrual	4
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 7
RATE BASE		
PLANT IN SERVICE		
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Jma

2.07-01

Adjustment No. _____

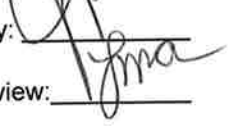
Workpaper Ref. OSC-1

**AVISTA UTILITIES
OFFICE SPACE CHARGES TO NON UTILITY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

	<u>TOTAL</u>	<u>ELECTRIC</u>	<u>GAS</u>	<u>WPNG</u>
Total Company Allocation to Non-Utility --	osc-2 \$ 70,532	\$50,463	\$13,931	\$6,138
Per utility 4 factor note 7 *	100.000%	71.547%	19.751%	8.702%
Per jurisdictional 4 factor note 4 * (WA portion only).		68.040%	72.499%	
Allocation to WA by service	<u>\$44,435</u>	<u>\$34,335</u>	<u>\$10,100</u>	
Adjustment to remove portion of office space for Non-Utility		-34,335	-10,100	



* See Results of Operations Report E-ALL-12A and G-ALL-12A

Prep by: 
Mgr. Review: _____

Date: 2/24/2016

**AVISTA UTILITIES
OFFICE SPACE CHARGES TO NON UTILITY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

Total hours charged OSC-3 23,376.60

(Excluding Executive Officers)

Hours charged **22,010.60**

FTEs	10.58	a	
Standard office space	82	b	square feet
	\$27.99	c	Office Space Cost / per sq ft.
	\$3,765	d	Annual Cost/Workstation
	<u>\$ 64,129</u>		a*b*c+ a*d

(Executive Officers)

Hours charged OSC-3 **1,366.00**

FTEs	0.66	a	
Average Executive Square footage	169	b	square feet
	\$27.99	c	Office Space Cost / per sq ft.
	\$5,019	d	Annual Cost/Workstation
	<u>\$ 6,403</u>		a*b*c+ a*d

\$ 70,532 All Employees
OSC-1

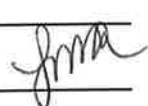
Notes:

(c) Office space rate is \$27.99, developed by Facilities, which includes Office Building Operating and Fixed Costs. Including Utilities, Admin, Security, HVAC, Electrical Systems, Building and Grounds Operations & Maintenance, Remodeling, Cafeteria Space, Depreciation and Property Tax.

(d) Approximate annual incremental costs for laptop, phone, cell phone, monitor, mouse and keyboard is \$3,765 per workstation.

Prep by: _____

Date: 2/24/2016

Mgr. Review: 

2.07-03

Mac	(Multiple Items)
Sum of Transaction Qty SUM	
Expenditure Organization	Total
A04	23
A07	36
A54	472
B04	40
B08	10
B09	24
B16	6,271
B51	2
B53	93
B54	4
C51	42
C54	8
C56	57
C83	3
D50	4
E01	1,366
E50	4
E51	18
E55	141
E56	44
F08	30
F50	9
F52	500
F53	1,238
F55	78
G01	0
G08	226
G50	10
G53	686
H04	3
H07	0
H14	765
H53	40
J50	1,014
J53	8
K07	108
K53	0
M07	4
M08	13
M11	3
N52	0
N54	5,680
P07	21
P53	968
R11	301
S05	32
S54	1,684
T07	9
T51	8
T52	629
U01	139
V08	102
V50	942
W09	414
Y55	30
Z89	(975)
Grand Total	23,377

2.08

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED December 31, 2015
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Excise Taxes
	Adjustment Number	2.08
	Workpaper Reference	G-RET
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ -
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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2.08-01
Adjustment No. 2.08

Workpaper Ref. RET-1

Avista Utilities
Restate Public Utility Excise Tax to Actual
TWELVE MONTHS ENDED DECEMBER 31, 2015

* Actual Payments:		Electric		Gas
January/15	RET-4	2,038,615.20	RET-4	1,010,430.87
February/15	RET-4	2,011,226.00	RET-4	944,546.76
March/15	RET-4	1,750,838.76	RET-4	716,150.22
April/15	RET-4	1,562,411.02	RET-4	529,745.77
May/15	RET-4	1,519,442.62	RET-4	373,217.51
June/15	RET-4	1,560,911.51	RET-4	229,857.81
July/15	RET-4	1,336,249.17	RET-4	174,037.44
August/15	RET-4	1,521,181.20	RET-4	58,950.73
September/15	RET-4	1,634,562.08	RET-4	214,307.82
October/15	RET-4	1,434,637.05	RET-4	264,001.41
November/15	RET-4	1,465,055.91	RET-4	462,015.65
December/15	RET-4	<u>1,835,821.57</u>	RET-4	<u>815,909.16</u>
 Total Actual Payments		 \$19,670,952.10		 \$5,793,171.14
 Deduct Washington State Excise Tax amount reflected in results	RET-2	 20,117,771.76	RET-2	 5,793,295.53
Add Back Timing Difference (1)		<u>\$0</u>		<u>\$0</u>
 Adjustment of Washington State Excise Tax		 <u>(\$446,819.66)</u>		 <u>(\$124.39)</u>
 * Source: Combined Monthly Excise Tax Return Lines 52 (Electric), 53 (Gas), (these values now incorporate LIHEAP tax credit and Renewable energy credits as assigned to service).				
(1) LIHEAP Tax credit assigned to service	RET-4	(215,544.40)	RET-4	(143,696.28)
LIHEAP Tax credit benefit to acct 908610	RET-3	<u>215,544.40</u>	RET-3	<u>143,696.28</u>
		0.00		0.00

Note: To maintain matching of the tax credit with customer benefit expense, either increase 908610 to match credits in actual payments or reverse timing difference in actual payments

Prep by: 
Date: 3/10/2016 Mgr. Review: 

2.08-02 208

Adjustment No. 208
Workpaper Ref RET-2

Transaction Analysis Selection: Accounting Period : 12ME122015', GI Ferc Account : '408110', Statind Parameter 1 : 'DL'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408110	ED	WA	WA Electric Excise LIHEAP Tax Credit	(215,544.40)	(215,544.40)	-	-
				(215,544.40)	(215,544.40)	-	-
			WA Electric Excise Tax Current Month	20,496,304.16	20,496,304.16	-	-
			WA Electric Excise Tax True Up August 2015	(74,707.10)	(74,707.10)	-	-
			WA Electric Excise Tax True Up Dec 2014	68,189.14	68,189.14	-	-
			WA Electric Excise Tax True Up Feb 2015	(86,435.21)	(86,435.21)	-	-
			WA Electric Excise Tax True Up Jan 2015	115,181.87	115,181.87	-	-
			WA Electric Excise Tax True Up July 2015	(773.64)	(773.64)	-	-
			WA Electric Excise Tax True Up June 2015	2,556.81	2,556.81	-	-
			WA Electric Excise Tax True Up March 2015	40,049.37	40,049.37	-	-
			WA Electric Excise Tax True Up November 2015	(84,834.10)	(84,834.10)	-	-
			WA Electric Excise Tax True Up October 2015	(9,616.42)	(9,616.42)	-	-
			WA Electric Excise Tax True Up September 2015	(15,278.72)	(15,278.72)	-	-
			YR 2014 B&O REFUND UPRIVER DAM CORRECTION	(117,320.00)	(117,320.00)	-	-
				20,333,316.16	20,333,316.16	-	-
			WA Natural gas "Other" August 2015 Estimate	160.00	160.00	-	-
			WA Natural gas "Other" Dec 2014 True Up	88.21	88.21	-	-
			WA Natural gas "Other" December 2015 Estimate	536.31	536.31	-	-
			WA Natural gas "Other" Feb 2015 Estimate	910.00	910.00	-	-
			WA Natural gas "Other" Feb 2015 True Up	(373.59)	(373.59)	-	-
			WA Natural gas "Other" Jan 2015 True Up	11.07	11.07	-	-
			WA Natural gas "Other" January 2014 Estimate	762.00	762.00	-	-
			WA Natural gas "Other" July 2015 Estimate	50.00	50.00	-	-
			WA Natural gas "Other" July 2015 True Up	(9.41)	(9.41)	-	-
			WA Natural gas "Other" June 2015 Estimate	123.00	123.00	-	-
			WA Natural gas "Other" June 2015 True Up	(33.84)	(33.84)	-	-
			WA Natural gas "Other" March 2015 Estimate	957.78	957.78	-	-
			WA Natural gas "Other" May 2015 Estimate	270.00	270.00	-	-
			WA Natural gas "Other" May 2015 True Up	(43.69)	(43.69)	-	-
			WA Natural gas "Other" October 2015 Estimate	310.38	310.38	-	-
			WA Natural gas "Other" Sept 2015 True Up	(8.69)	(8.69)	-	-
				3,709.53	3,709.53	-	-
				20,121,481.29	20,121,481.29	-	-
			Total for ED 408110				
GD		WA	WA Gas Excise LIHEAP Tax Credit	(143,696.28)	-	(143,696.28)	-
			WA Gas Excise Tax Current Month	5,961,714.32	-	5,961,714.32	-
			WA Gas Excise Tax True Up August 2015	(11,653.21)	-	(11,653.21)	-
			WA Gas Excise Tax True Up Dec 2014	(1,744.73)	-	(1,744.73)	-
			WA Gas Excise Tax True Up Feb 2015	(414.44)	-	(414.44)	-
			WA Gas Excise Tax True Up Jan 2015	(1,380.55)	-	(1,380.55)	-
			WA Gas Excise Tax True Up July 2015	517.65	-	517.65	-
			WA Gas Excise Tax True Up June 2015	470.67	-	470.67	-
			WA Gas Excise Tax True Up March 2015	509.56	-	509.56	-
			WA Gas Excise Tax True Up November 2015	(2,408.66)	-	(2,408.66)	-
			WA Gas Excise Tax True Up October 2015	(3,700.52)	-	(3,700.52)	-
			WA Gas Excise Tax True Up September 2015	(4,918.28)	-	(4,918.28)	-
				5,793,295.53	-	5,793,295.53	-
				5,793,295.53	-	5,793,295.53	-
			Total for GD 408110				
			Total	25,914,776.82	20,121,481.29	5,793,295.53	-

Adjustment 1 2.08

Worksheet Ref. RET-3

2.08-03

Transaction Analysis Selection: Accounting Period : '12ME 122015', GI Ferc Account : '908610', Statid Parameter 1 : 'DL'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
908610	ED	WA	August 2015 LIHEAP credit from St. of WA DOR	181,811.29	181,811.29	-	-
			July 2015 LIHEAP credit from St. of WA DOR	28,046.39	28,046.39	-	-
			Sept 2015 LIHEAP credit from St. of WA DOR	5,686.72	5,686.72	-	-
				215,544.40	215,544.40	-	-
			RET-1				
			August 2015 LIHEAP credit from St. of WA DOR	121,207.53	-	121,207.53	-
			July 2015 LIHEAP credit from St. of WA DOR	18,697.60	-	18,697.60	-
			Sept 2015 LIHEAP credit from St. of WA DOR	3,791.15	-	3,791.15	-
				143,696.28	-	143,696.28	-
			RET-1				
			Total	359,240.68	215,544.40	143,696.28	-

Prep by: *[Signature]*
 Date: 3/10/2016
 Mgr. Review: *[Signature]*

2.08-04

Prep by: [Signature]
Mgr. Review: [Signature]

Date: 3/10/2016

STATE OF WASHINGTON COMBINED EXCISE TAX RETURN
STATE BUSINESS & OCCUPATION TAX

Summary	January/15	February/15	March/15	April/15	May/15	June/15	July/15	August/15	September/15	October/15	November/15	December/15
0.038734												
Power - Electricity Addendum	531,407,631.01	52,679,724.03	51,924,046.05	45,207,658.60	40,344,802.81	39,105,735.21	45,452,766.92	47,037,142.89	42,896,380.26	37,487,063.85	40,178,997.39	48,823,803.06
Gross Amount	58,083,358.07	48,567.87	54,586,238.24	6,059.01	7,863.13	(28,716.72)	(29,717.25)	1,846,679.49	549,893.84	490,071.84	351,582.72	376,720.28
Deductions	527,910,511.18	52,631,156.16	51,924,046.05	45,201,599.59	40,336,939.68	39,227,619.59	45,482,484.17	45,190,463.40	42,346,486.92	36,996,992.01	39,827,414.67	48,447,082.78
Taxable Amount	20,448,085.74	2,038,615.20	2,011,226.00	1,750,838.76	1,519,442.62	1,560,911.51	1,761,718.54	1,750,407.41	1,640,248.80	1,433,041.49	1,542,675.08	1,876,549.30
Tax Due @	(561,589.24)	0.00	0.00	0.00	0.00	0.00	(397,422.98)	(47,414.92)	0.00	1,595.56	(77,619.17)	(40,727.73)
Renewable Energy Credit	(215,544.40)	0.00	0.00	0.00	0.00	0.00	(28,046.39)	(181,811.29)	(5,686.72)	0.00	0.00	0.00
60% Allocated LIHEAP Credit	19,670,952.10	2,038,615.20	2,011,226.00	1,750,838.76	1,519,442.62	1,560,911.51	1,336,249.17	1,521,181.20	1,634,562.08	1,434,637.05	1,465,055.91	1,835,821.57
Total Electric Tax:												
Gas Distribution Addendum	154,806,548.79	26,244,728.58	24,523,142.36	18,591,883.16	9,677,441.88	5,966,547.62	5,003,119.58	4,990,426.03	5,797,525.96	6,955,150.90	12,065,532.96	21,238,180.83
Gross Amount	682,264.68	13,397.60	2,198.53	236.77	(11,486.33)	(685.26)	(386.21)	313,420.29	135,559.02	101,531.85	71,357.29	56,738.57
Deductions	154,124,284.11	26,231,330.98	24,520,943.83	18,591,646.39	9,688,928.21	5,967,232.88	5,003,505.79	4,677,005.74	5,661,966.94	6,853,619.05	11,994,175.67	21,181,442.26
Taxable Amount	5,936,867.42	1,010,430.87	944,546.76	716,150.22	373,217.51	229,857.81	192,755.04	180,158.26	218,098.97	264,001.41	462,015.65	815,909.16
Tax Due @	(143,696.28)	0.00	0.00	0.00	0.00	0.00	(18,697.60)	(121,207.53)	(3,791.15)			
40% Allocated LIHEAP Credit	5,793,171.14	1,010,430.87	944,546.76	716,150.22	373,217.51	229,857.81	174,037.44	58,950.73	214,307.82	264,001.41	462,015.65	815,909.16
Total Gas Tax:												

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2.09

Blue = Input

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED December 31, 2015
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Net Gains/Losses
	Adjstment Number	2.09
	Workpaper Reference	G-NGL
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	(6)
15	Taxes	-
16	Total Distribution	(6)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	(6)
26	OPERATING INCOME BEFORE FIT	6
	FEDERAL INCOME TAX	
27	Current Accrual	2
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 4
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Jma

Avista Utilities
Property Dispositions
12 Months ended December 31, 2015

ELECTRIC Year	Gain(Loss)	AMORTIZATION PERIOD												TOTAL			
		2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014		2015	2016	2017
2005	244,184			24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	4			244,184
2006	65,410			6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541		65,410	
2007	166,676			16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	166,680	
2008	172,857			17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	172,860	
2009	35,772			3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	32,193	
2010	10,483			1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	8,384	
2011	(261)			(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(182)	
2012	0			0	0	0	0	0	0	0	0	0	0	0	0	0	
2013	0			0	0	0	0	0	0	0	0	0	0	0	0	0	
2014	234,734			23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,473	93,892	
2015	67,043			6,704	6,704	6,704	6,704	6,704	6,704	6,704	6,704	6,704	6,704	6,704	6,704	20,113	
Total	1,568,571	46,149	57,167	81,585	88,126	104,794	122,080	82,094	80,684	79,690	68,887	80,530	92,985	75,275	68,730	52,062	1,375,204

12 ME December 31, 2015 75,275

GAS Year	Gain(Loss)	AMORTIZATION PERIOD												TOTAL			
		2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014		2015	2016	2017
2005	625			63	63	63	63	63	63	63	63	63	63	10			630
2006	99			10	10	10	10	10	10	10	10	10	10	3			100
2007	25			3	3	3	3	3	3	3	3	3	3	3	3	30	
2008	3,452			345	345	345	345	345	345	345	345	345	345	345	345	3,450	
2009	1,496			150	150	150	150	150	150	150	150	150	150	150	150	1,350	
2010	426			43	43	43	43	43	43	43	43	43	43	43	43	344	
2011	0			0	0	0	0	0	0	0	0	0	0	0	0	0	
2012	0			0	0	0	0	0	0	0	0	0	0	0	0	0	
2013	0			0	0	0	0	0	0	0	0	0	0	0	0	0	
2014	56,272			5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	22,508	
2015	0			0	0	0	0	0	0	0	0	0	0	0	0	0	
Total	191,241	12,879	12,885	12,948	12,958	12,961	13,306	3,997	3,330	2,938	406	620	6,241	6,178	6,168	6,165	157,262

12 ME December 31, 2015 6,178

Prep by: *HK* 1st Review: *JMG*
Date: 3/11/2016 Mgr. Review:

Avista Utilities
 Property Dispositions
 12 Months ended December 31, 2015

Description	NGL-3	Gain (Loss)	Svc/ Juris Alloc	Total Electric	WA Electric	ID Electric	North Gas		WA Gas		ID Gas		OR Gas		TOTAL
							Gas	Gas	Gas	Gas	Gas	Gas			
1 Klamath Falls Service Station Land	0		GD OR	-	-	-	-	-	-	-	-	-	-	-	-
2 Colville Warehouse	174,376		ZZ ZZ	-	-	-	-	-	-	-	-	-	-	-	-
3 Old Greenacres Sub Land	64,116		ED WA	64,116	64,115.56	-	-	-	-	-	-	-	-	-	64,116
4 Beacon-Francis & Cedar 115KV TE Corridor Land	2,120		ED AN	2,120	1,391	-	-	-	-	-	-	-	-	-	2,120
5 Beacon-Francis & Cedar 115KV TE Corridor Land	2,341		ED AN	2,341	1,536	-	-	-	-	-	-	-	-	-	2,341
6 1622 E. No. Crescent building	(92,164)		ZZ ZZ	-	-	-	-	-	-	-	-	-	-	-	-
Total Gain		\$ 150,788		\$ 68,576	\$ 67,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,576
Net Gain for Amortization (421100 & 421200)		\$ 150,788		\$ 68,576	\$ 67,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,576

Service allocators:	ED (Electric Direct)	7 (4-Factor, Common All Services)	9 (4-Factor, Common Electric and Gas North)	Jurisdictional allocators:	1 (Production/Transmission Ratio)	4 (Jurisdictional 4-Factor)
	100.000%	71.547%	19.751%		34.370%	70.756%
	100.000%	78.744%	21.256%		31.960%	29.242%
	100.000%	100.000%	100.000%		100.000%	100.000%
					65.630%	8.702%
					66.040%	

** - Special Accounting granted in Docket No. UE-051852, Order No. 01. The proposed accounting treatment allows Avista to comply with SFAS 143 on its balance sheet for financial reporting purposes and recognize no impact on Avista's income statement or effect on ratemaking consistent with SFAS 71 Accounting for the Effects of Certain Types of Regulation

Prep by: *[Signature]* Sr. Review: *[Signature]*
 Date: 3/11/2016 Mgr. Review: *[Signature]*

SCHEDULE 27
for year ended December 31, 2015
OTHER PROPERTY DISPOSITIONS

	BOOK	TAX
1. (a) Brief Description of Property Disposed:	Klamath Falls Service Station Land	
(b) Permanent Record Reference	201509	
(c) Date Property disposed of	201408	
(d) Primary Plant Account Credited	101000	
(e) Gross Sale Price	1,320	
(f) Expense of Sale		
(g) Original Cost:	1,320	
(h) Accumulated Depreciation	-	
(i) Location	Klamath Co. Oregon	
(j) Date of Purchase	2007	
(k) Loss on Disposition of Property	-	NGL-2
2. (a) Brief Description of Property Disposed:	Colville Warehouse	
(b) Permanent Record Reference	201509	
(c) Date Property disposed of	201505	
(d) Primary Plant Account Credited	101000	
(e) Gross Sale Price	175,000	
(f) Expense of Sale	2,507	
(g) Original Cost:	96,635	
(h) Accumulated Depreciation	98,518	
(i) Location	Stevens Co. Washington	
(j) Date of Purchase	1955	
(k) Gain on Disposition of Property	174,376	NGL-2
3. (a) Brief Description of Property Disposed:	Old Greenacres Sub Land	
(b) Permanent Record Reference	201509	
(c) Date Property disposed of	201508	
(d) Primary Plant Account Credited	101000	
(e) Gross Sale Price	135,000	
(f) Expense of Sale	11,586	
(g) Original Cost:	59,299	
(h) Accumulated Depreciation	-	
(i) Location	Spokane, WA	
(j) Date of Purchase	1986	
(k) Gain on Disposition of Property	64,116	NGL-2
4. (a) Brief Description of Property Disposed:	Beacon-Francis & Cedar 115kV TE Corridor Land	
(b) Permanent Record Reference	201512	
(c) Date Property disposed of	201510	
(d) Primary Plant Account Credited	101000	
(e) Gross Sale Price	2,613	
(f) Expense of Sale	486	
(g) Original Cost:	7	
(h) Accumulated Depreciation	-	
(i) Location	Spokane, WA	
(j) Date of Purchase	1915	
(k) Gain on Disposition of Property	2,120	NGL-2
5. (a) Brief Description of Property Disposed:	Beacon-Francis & Cedar 115kV TE Corridor Land	
(b) Permanent Record Reference	201512	
(c) Date Property disposed of	201511	
(d) Primary Plant Account Credited	101000	
(e) Gross Sale Price	2,839	
(f) Expense of Sale	490	
(g) Original Cost:	7	
(h) Accumulated Depreciation	-	
(i) Location	Spokane, WA	
(j) Date of Purchase	1915	
(k) Gain on Disposition of Property	2,341	NGL-2
6. (a) Brief Description of Property Disposed:	1622 E. No. Crescent building	
(b) Permanent Record Reference	201312	
(c) Date Property disposed of	2013	
(d) Primary Plant Account Credited	121110	
(e) Gross Sale Price	-	
(f) Expense of Sale	-	
(g) Original Cost:	97,811	
(h) Accumulated Depreciation	5,647	
(i) Location	Spokane, WA	
(j) Date of Purchase	2010	
(k) Gain on Disposition of Property	(92,164)	NGL-2

Adjust. 2.09

Worksheet Ref: NGL-4

2.09-04

Transaction Detail Selection: Gl Ferc Account : '421%'

Er	Ferc Acct	Accounting Period	Service	Jurisdiction	Journal Name	Transaction Desc	Transaction Amount	Notes
-	421100	201501	ED	AN	AVA REVCOL USD DL JOURNAL 201501 Revenue	Journal Import Created	-14,004.46	RED - Revenue Amount
-	421100	201502	ED	AN	AVA REVCOL USD DL JOURNAL 201502 Revenue	Journal Import Created	14,004.46	RED - Revenue Amount
-	421100	201509	ZZ	ZZ	NSJ009 - LAND SALE TO CORRECT GL ACCOUNT	Journal Import Created	-123,414.12	land sale dollars recorded to project number in V08. Should have been recorded in a GL account
-	421100	201509	ED	WA	RETIREMENT RETIREMENT USD	1	59,298.56	421100 should be ZZ.ZZ
							-64,115.56	NGL-3
-	421100	201509	GD	OR	NSJ014 - adjust Accounts Receivable for	Journal Import Created	-1,320.00	Klamath Falls Service Station land sale to Klamath County for sidewalk
-	421100	201509	GD	OR	RETIREMENT RETIREMENT USD	1	1,320.00	Klamath Falls Service Station land sale to Klamath County for sidewalk
							.00	
-	421100	201509	ZZ	ZZ	NSJ015 - Adjust AR for Colville Warehouse	Journal Import Created	-172,493.32	Colville Warehouse Sale entry to AR - Non-Utility Property
-	421100	201509	ZZ	ZZ	NSJ016 - 122000 & 421100 adjust due to sale date	Journal Import Created	-100,400.14	Removal of AD
-	421100	201509	ZZ	ZZ	RETIREMENT RETIREMENT USD	1	98,517.57	AD Colville
							-174,375.89	NGL-3
-	421100	201509	ZZ	ZZ	NSJ016 - 122000 & 421100 adjust due to s	Journal Import Created	59,298.56	421100 should be ZZ.ZZ
-	421100	201509	ED	WA	NSJ016 - 122000 & 421100 adjust due to s	Journal Import Created	-59,298.56	421100 should be ZZ.ZZ
							.00	
-	421100	201512	ED	AN	RETIREMENT RETIREMENT USD	Journal Import Created	6.64	Beacon-Francis & Cedar 115KV TE Corridor Land
-	421100	201512	ED	AN	NSJ013 - Gain on Property recorded in 14	Journal Import Created	-2,126.20	Beacon-Francis & Cedar 115KV TE Corridor Land
							-2,119.56	NGL-3
-	421100	201512	ED	AN	RETIREMENT RETIREMENT USD	Journal Import Created	7.21	Beacon-Francis & Cedar 115KV TE Corridor Land
-	421100	201512	ED	AN	NSJ013 - Gain on Property recorded in 14	Journal Import Created	-2,348.23	Beacon-Francis & Cedar 115KV TE Corridor Land
							-2,341.02	NGL-3
-	421100	201512	ZZ	ZZ	1622 E. No. Crescent, Spokane	Journal Import Created	-5,647.00	Beacon-Francis & Cedar 115KV TE Corridor Land
-	421100	201512	ZZ	ZZ	1622 E. No. Crescent, Spokane	Journal Import Created	97,811.00	Beacon-Francis & Cedar 115KV TE Corridor Land
							92,164.00	NGL-3
					Total before adjustments		(150,788.03)	NGL-3
					Total		(150,788.03)	

Prep by: U
 Date: 3/11/2016
 1st Review: JAA
 Mgr. Review: _____

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED December 31, 2015
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Weather Normalization
	Adjstment Number	2.10
	Workpaper Reference	G-W/N
	REVENUES	
1	Total General Business	\$ 10,611 ✓
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>10,611</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	10,136 ✓
6	Purchased Gas Expense	9 ✓
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>10,145</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	406
16	Total Distribution	<u>406</u>
17	Customer Accounting	72
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	21
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>21</u>
25	Total Gas Expense	<u>10,644</u>
26	OPERATING INCOME BEFORE FIT	(33)
	FEDERAL INCOME TAX	
27	Current Accrual	(12)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (21)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	<u>-</u>
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>\$ -</u>

Jma

2.10-01

2015	January	February	March	April	May	June	July	August	September	October	November	December
Normal DDH	1,108	911	771	544	316	138	31	33	168	535	888	1,146
Actual DDH	1,049	713	597	519	157	25	5	11	197	322	899	1,054
Unbilled DDH	59	198	174	25	159	113	26	22	-29	213	-11	92

Rate Group

WA Res Sched 101	825,963	2,773,154	2,429,921	277,674	1,767,833	1,255,669	0	0	0	2,394,622	-123,863	1,308,578
No of Cust	138,745	138,809	138,405	138,491	138,634	138,555	138,836	138,791	139,213	140,179	140,402	140,968
Usage/DDH	0.1009	0.1009	0.1009	0.0802	0.0802	0.0802	0.0000	0.0000	0.0000	0.0802	0.0802	0.1009
WA Com Sched 101	163,048	545,577	482,585	46,524	296,243	211,157	0	0	0	397,221	-20,631	258,563
No of Cust	11,953	11,918	11,996	11,876	11,890	11,925	11,866	11,878	11,949	11,901	11,969	12,156
Usage/DDH	0.2312	0.2312	0.2312	0.1567	0.1567	0.1567	0.0000	0.0000	0.0000	0.1567	0.1567	0.2312
WA Ind Sched 101	1,877	6,851	6,020	544	3,502	2,460	0	0	0	4,746	-237	3,037
No of Cust	80	87	87	85	86	85	84	83	85	87	84	83
Usage/DDH	0.3977	0.3977	0.3977	0.2561	0.2561	0.2561	0.0000	0.0000	0.0000	0.2561	0.2561	0.3977
WA Res Sched 111	23,198	79,841	70,662	10,533	69,179	48,992	0	0	0	89,411	-4,668	36,041
No of Cust	274	281	283	275	284	283	279	280	284	274	277	273
Usage/DDH	1.435	1.435	1.435	1.532	1.532	1.532	0	0	0	1.532	1.532	1.435
WA Com Sched 111	284,528	956,548	859,547	98,138	625,254	443,388	0	0	0	839,809	-43,200	456,241
No of Cust	2,259	2,263	2,314	2,275	2,279	2,274	2,279	2,273	2,281	2,285	2,276	2,323
Usage/DDH	2.1348	2.1348	2.1348	1.7255	1.7255	1.7255	0.0000	0.0000	0.0000	1.7255	1.7255	2.1348
WA Ind Sched 111	7,338	25,651	22,542	3,110	20,589	14,345	0	0	0	27,581	-1,396	11,919
No of Cust	48	50	50	49	51	50	49	49	48	51	50	50
Usage/DDH	2.591	2.591	2.591	2.539	2.539	2.539	0	0	0	2.539	2.539	2.591
WA Com Sched 121	17,383	60,669	53,315	6,451	39,452	28,038	0	0	0	52,851	-2,620	27,106
No of Cust	25	26	26	26	25	25	25	25	25	25	24	25
Usage/DDH	11.785	11.785	11.785	9.925	9.925	9.925	0	0	0	9.925	9.925	11.785
ID Res Sched 101	360,893	1,212,429	1,062,099	128,771	819,267	582,752	0	0	0	1,109,235	-57,494	572,378
No of Cust	69,444	69,195	69,050	69,046	69,070	69,130	69,248	69,403	69,672	69,808	70,063	70,379
Usage/DDH	0.0884	0.0884	0.0884	0.0746	0.0746	0.0746	0.0000	0.0000	0.0000	0.0746	0.0746	0.0884
ID Com Sched 101	77,109	259,546	226,696	23,460	149,040	106,154	0	0	0	201,051	-10,345	123,096
No of Cust	7,362	7,385	7,340	7,314	7,306	7,322	7,350	7,364	7,369	7,357	7,330	7,338
Usage/DDH	0.1775	0.1775	0.1775	0.1283	0.1283	0.1283	0.0000	0.0000	0.0000	0.1283	0.1283	0.1775
ID Ind Sched 101	1,162	4,030	3,542	332	2,143	1,523	0	0	0	2,824	-141	1,627
No of Cust	59	61	61	60	61	61	61	60	59	60	58	53
Usage/DDH	0.3337	0.3337	0.3337	0.2210	0.2210	0.2210	0.0000	0.0000	0.0000	0.2210	0.2210	0.3337
ID Res Sched 111	5,608	18,647	16,235	2,376	14,575	10,454	0	0	0	19,525	-981	8,183
No of Cust	109	108	107	113	109	110	110	111	110	109	106	102
Usage/DDH	0.872	0.872	0.872	0.841	0.841	0.841	0	0	0	0.841	0.841	0.872

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Worksheet Ref. G-WN-

2015

	Total	January	February	March	April	May	June	July	August	September	October	November	December
ID Com Sched 111	1,564,779	98,148	336,575	295,309	33,682	214,901	153,823	0	0	0	288,804	-14,832	158,369
No of Cust	1,258	1,236	1,263	1,261	1,252	1,256	1,265	1,251	1,261	1,258	1,260	1,253	1,279
Usage/DDH		1,3459	1,3459	1,3459	1,0761	1,0761	1,0761	0.0000	0.0000	0.0000	1,0761	1,0761	1,3459
ID Ind Sched 111	52,243	3,614	11,810	9,817	1,069	6,797	4,704	0	0	0	9,106	-458	5,784
No of Cust	38	38	37	35	38	38	37	39	39	38	38	37	39
Usage/DDH		1,612	1,612	1,612	1,125	1,125	1,125	0	0	0	1,125	1,125	1,612
WA subtotal	20,676,404	1,323,335	4,448,291	3,924,592	442,974	2,822,052	2,004,049	0	0	0	3,806,241	-196,615	2,101,485
ID subtotal	8,674,823	546,534	1,843,037	1,613,698	189,690	1,206,723	859,410	0	0	0	1,630,545	-84,251	869,437
Summarize by Schedule													
WA 101	15,318,638	990,888	3,325,582	2,918,526	324,742	2,067,578	1,469,286	0	0	0	2,796,589	-144,731	1,570,178
WA 111	5,075,121	315,064	1,062,040	952,751	111,781	715,022	506,725	0	0	0	956,801	-49,264	504,201
WA 121	282,645	17,383	60,669	53,315	6,451	39,452	28,038	0	0	0	52,851	-2,620	27,106
ID 101	6,963,179	439,164	1,476,005	1,292,337	152,563	970,450	690,429	0	0	0	1,313,110	-67,980	697,101
ID 111	1,711,644	107,370	367,032	321,361	37,127	236,273	168,981	0	0	0	317,435	-16,271	172,336

Prep by: _____ 1st Review: _____

Date: 3/4/2016 Mgr. Review: _____

2.10-03

2015

December

WS weighted block Effective Rate by Month (Excluding prior deferral amortization Sch 155, decoupling surcharge Sch 159, and public purpose tariff rider Sch 191)

	January	February	March	April	May	June	July	August	September	October	November	December
WA 101	0.90153	0.90153	0.90153	0.90153	0.90153	0.90153	0.90153	0.90153	0.90153	0.90153	0.76372	0.76372
WA 111	0.76501	0.76501	0.76501	0.76501	0.76501	0.76501	0.76501	0.76501	0.76501	0.76501	0.62212	0.62212
WA 121	0.65629	0.65629	0.65629	0.65629	0.65629	0.65629	0.65629	0.65629	0.65629	0.65629	0.52161	0.52161

ID 101	0.94658	0.94658	0.94658	0.94658	0.94658	0.94658	0.94658	0.94658	0.94658	0.94658	0.81479	0.81479
ID 111	0.71108	0.71108	0.71108	0.71108	0.71108	0.71108	0.71108	0.71108	0.71108	0.71108	0.57929	0.57929

Effective WACOG by Month

WA 101	0.50327	0.50327	0.50327	0.50327	0.50327	0.50327	0.50327	0.50327	0.50327	0.50327	0.37164	0.37164
WA 111	0.50104	0.50104	0.50104	0.50104	0.50104	0.50104	0.50104	0.50104	0.50104	0.50104	0.36457	0.36457
WA 121	0.48280	0.48280	0.48280	0.48280	0.48280	0.48280	0.48280	0.48280	0.48280	0.48280	0.35416	0.35416
ID 101	0.49033	0.49033	0.49033	0.49033	0.49033	0.49033	0.49033	0.49033	0.49033	0.49033	0.35927	0.35927
ID 111	0.49033	0.49033	0.49033	0.49033	0.49033	0.49033	0.49033	0.49033	0.49033	0.49033	0.35927	0.35927

Weather Adjustment Revenue

WA 101	\$893,315	\$2,998,112	\$2,631,139	\$292,765	\$1,863,984	\$1,324,605	\$0	\$0	\$0	\$2,521,209	(\$110,534)	\$1,199,176
WA 111	\$241,027	\$812,471	\$728,864	\$85,514	\$546,999	\$387,650	\$0	\$0	\$0	\$731,962	(\$30,648)	\$313,674
WA 121	\$11,408	\$39,816	\$34,990	\$4,234	\$25,892	\$18,401	\$0	\$0	\$0	\$34,686	(\$13,677)	\$14,139
Total Revenue Adjustment	\$1,145,750	\$3,850,399	\$3,394,993	\$382,513	\$2,436,875	\$1,730,656	\$0	\$0	\$0	\$3,287,857	(\$142,549)	\$1,526,989

Decoupling Revenue Offset

WA 101	\$371,236	\$1,245,929	\$1,093,426	\$121,665	\$774,618	\$550,468	\$0	\$0	\$0	\$1,047,742	(\$54,223)	\$588,267
WA 111	\$75,760	\$253,378	\$229,099	\$26,879	\$171,934	\$121,847	\$0	\$0	\$0	\$230,072	(\$11,846)	\$121,240
WA 121	\$2,622	\$9,151	\$8,042	\$973	\$5,951	\$4,229	\$0	\$0	\$0	\$7,972	(\$395)	\$4,089
Total WA	\$449,618	\$1,510,458	\$1,330,567	\$149,517	\$952,503	\$676,544	\$0	\$0	\$0	\$1,285,786	(\$66,464)	\$713,596

Revenue not captured in Decoupling

WA 101	\$522,079	\$1,752,183	\$1,537,713	\$171,100	\$1,089,366	\$774,137	\$0	\$0	\$0	\$1,473,467	(\$56,311)	\$610,909
WA 111	\$165,267	\$557,093	\$499,765	\$58,635	\$375,065	\$265,803	\$0	\$0	\$0	\$501,890	(\$18,802)	\$192,434
WA 121	\$8,786	\$30,665	\$26,948	\$3,261	\$19,941	\$14,172	\$0	\$0	\$0	\$26,714	(\$972)	\$10,050
Total WA	\$696,132	\$2,339,941	\$2,064,426	\$232,996	\$1,484,372	\$1,054,112	\$0	\$0	\$0	\$2,002,071	(\$76,085)	\$813,393

ID 101	\$415,704	\$1,397,157	\$1,223,300	\$144,413	\$918,609	\$653,546	\$0	\$0	\$0	\$1,242,964	(\$55,389)	\$567,991
ID 111	\$76,349	\$260,989	\$228,513	\$26,400	\$168,009	\$120,159	\$0	\$0	\$0	\$223,722	(\$9,426)	\$99,833
Total Revenue Adjustment	\$492,053	\$1,658,146	\$1,451,813	\$170,813	\$1,086,618	\$773,705	\$0	\$0	\$0	\$1,468,686	(\$64,815)	\$667,824

Weather Adjustment Gas Cost Expense

WA 101	\$498,684	\$1,673,666	\$1,468,807	\$163,433	\$1,040,550	\$739,448	\$0	\$0	\$0	\$1,407,439	(\$53,788)	\$583,541
WA 111	\$157,860	\$532,125	\$477,366	\$36,007	\$338,255	\$253,889	\$0	\$0	\$0	\$479,396	(\$17,960)	\$183,817
WA 121	\$8,393	\$29,291	\$25,740	\$3,115	\$19,047	\$13,537	\$0	\$0	\$0	\$23,516	(\$928)	\$9,600
Total Gas Cost Adjustment	\$664,937	\$2,235,082	\$1,971,913	\$222,555	\$1,417,852	\$1,006,874	\$0	\$0	\$0	\$1,912,351	(\$72,676)	\$776,958

GTI Gas Expense Adjustment

ID 101	\$215,335	\$723,750	\$633,672	\$74,806	\$475,841	\$338,538	\$0	\$0	\$0	\$643,857	(\$24,423)	\$250,447
ID 111	\$52,647	\$179,967	\$157,573	\$18,204	\$115,852	\$82,856	\$0	\$0	\$0	\$155,648	(\$5,846)	\$61,915
Total Gas Cost Adjustment	\$267,982	\$903,697	\$791,245	\$93,010	\$591,693	\$421,394	\$0	\$0	\$0	\$799,505	(\$30,269)	\$312,362

GTI Gas Expense Adjustment Margin

WA 101	\$219	\$737	\$645	\$76	\$483	\$344	\$0	\$0	\$0	\$652	(\$34)	\$348
Total	\$255,266	\$859,308	\$753,081	\$88,244	\$561,445	\$399,549	\$0	\$0	\$0	\$758,901	(\$37,955)	\$391,897

Prep by: *[Signature]* Mgr. Review

2.10-04

December

November

October

September

August

July

June

May

April

March

February

January

Total

2015 Weighted Block Rate Calculation

15 GRC Block Usage, Bills, & Baseload

	January	February	March	April	May	June	July	August	September	October	November	December
Block 1	14	25,031,202	100.00%	98,049,639	100.00%	Gas Cost Rev	0.52688	0.37465	0.33309	0.42733	0.37164	0.38907
Block 2		25,031,202	100.00%	49,375,178	50.36%	Gas Cost Exp	0.50327	0.37465	0.33309	0.42733	0.37164	0.38907
Block 3		25,031,202	100.00%	49,375,178	50.36%	GTI Exp Rate	0.00047	0.37465	0.33309	0.42733	0.37164	0.38907
Block 4		25,031,202	100.00%	49,375,178	50.36%			0.37465	0.33309	0.42733	0.37164	0.38907
Block 5		25,031,202	100.00%	49,375,178	50.36%			0.37465	0.33309	0.42733	0.37164	0.38907
Block 1	458	14,059,226	38.85%	0	0.00%	Gas Cost Rev	0.43520	0.39131	0.26644	0.22698	0.24046	0.20607
Block 2		14,059,226	61.15%	5,999,882	17.55%	Gas Cost Exp	0.52455	0.39131	0.26644	0.22698	0.24046	0.20607
Block 3		14,059,226	0.00%	28,197,173	82.45%	Gas Cost Exp	0.50104	0.39131	0.26644	0.22698	0.24046	0.20607
Block 4		14,059,226	100.00%	34,197,055	100.00%	GTI Exp Rate	0.00038	0.39131	0.26644	0.22698	0.24046	0.20607
Block 5		14,059,226	100.00%	34,197,055	100.00%			0.39131	0.26644	0.22698	0.24046	0.20607
Block 1	12,471	4,190,256	3.97%	0	0.00%	Gas Cost Rev	0.43048	0.40597	0.28246	0.20758	0.19395	0.12272
Block 2		4,190,256	3.97%	0	0.00%	Gas Cost Exp	0.50545	0.40597	0.28246	0.20758	0.19395	0.12272
Block 3		4,190,256	64.43%	0	0.00%	Gas Cost Exp	0.48280	0.40597	0.28246	0.20758	0.19395	0.12272
Block 4		4,190,256	27.62%	648,260	39.48%	GTI Exp Rate	0.00031	0.40597	0.28246	0.20758	0.19395	0.12272
Block 5		4,190,256	0.00%	993,694	60.52%			0.40597	0.28246	0.20758	0.19395	0.12272
all therms		4,190,256	99.99%	1,641,954	100.00%			0.40597	0.28246	0.20758	0.19395	0.12272
Block 1		4,190,256	99.99%	1,641,954	100.00%			0.40597	0.28246	0.20758	0.19395	0.12272

15 GRC Block Usage, Bills, & Baseload

	January	February	March	April	May	June	July	August	September	October	November	December
Block 1	671	11,170,137	26.16%	0	0.00%	Gas Cost Rev	0.40806	0.47500	0.31030	0.23095	0.17850	0.21822
Block 2		11,170,137	64.17%	0	0.00%	Gas Cost Exp	0.27591	0.47500	0.31030	0.23095	0.17850	0.21822
Block 3		11,170,137	9.67%	8,620,895	75.72%	GTI Exp Rate	0.00031	0.47500	0.31030	0.23095	0.17850	0.21822
Block 4		11,170,137	0.00%	2,764,424	24.28%			0.47500	0.31030	0.23095	0.17850	0.21822
all therms		11,170,137	100.00%	11,385,319	100.00%			0.47500	0.31030	0.23095	0.17850	0.21822
Block 1		11,170,137	100.00%	11,385,319	100.00%			0.47500	0.31030	0.23095	0.17850	0.21822

2.10-05

AVISTA UTILITIES
Weather Normalization
Degree Day Comparison

Twelve Months Ended December 2015

CALENDAR MONTHLY DDH & DDC	1986 - 2015		1986 - 2015		ADJUSTMENT		ADJUSTMENT	
	ACTUAL DDH	DDC	30 YEAR AVG DDH	30 YEAR AVG DDC	NORM - ACT DDH	DDC	NORM - ACT DDH	DDC
Jan - 15	1,049	0	1,108	0	59	0	0	0
Feb - 15	713	0	911	0	198	0	0	0
Mar - 15	597	0	771	0	174	0	0	0
Apr - 15	519	0	544	0	25	0	0	0
May - 15	157	32	316	15	159	-17	159	-17
Jun - 15	25	225	138	52	113	-173	113	-173
Jul - 15	5	300	31	195	26	-105	26	-105
Aug - 15	11	251	33	173	22	-78	22	-78
Sep - 15	197	20	168	41	-29	21	-29	21
Oct - 15	322	0	535	1	213	1	213	1
Nov - 15	899	0	888	0	-11	0	-11	0
Dec - 15	1,054	0	1,146	0	92	0	92	0
	5,548	828	6,589	477	1,041	-351	1,041	-351

Heating Season Adjustment
Summer

1022
-335

Prep by: _____ 1st Review: _____

Date: 3/4/2016 Mgr. Review: _____

2.10-06

Spokane AP Weather Station
Heating Degree Day History

Heating
Season

	July	August	September	October	November	December	January	February	March	April	May	June	Total
1	7	5	94	357	906	991	1,049	713	597	519	157	25	5,420
2	0	7	160	590	898	1,213	1,090	1,085	780	537	227	106	6,693
3	20	14	68	504	779	1,040	1,243	869	730	561	272	140	6,240
4	40	8	99	516	890	1,118	1,078	930	809	494	345	175	6,502
5	48	47	158	472	948	1,096	1,103	1,006	790	698	401	192	6,959
6	17	23	103	668	834	1,252	919	751	733	538	420	190	6,448
7	8	52	142	529	785	1,328	1,204	957	936	586	303	93	6,923
8	0	27	194	553	894	1,126	1,243	952	880	683	274	176	7,002
9	8	30	170	552	865	1,122	1,243	864	685	548	270	136	6,493
10	11	22	229	489	919	1,258	905	949	812	525	301	104	6,524
11	16	34	204	480	857	1,020	1,128	842	711	503	260	166	6,221
12	9	1	151	418	1,056	1,083	1,193	945	668	455	315	131	6,425
13	28	26	219	678	839	962	957	885	745	588	365	90	6,382
14	33	20	100	588	744	1,136	1,063	934	938	581	412	137	6,686
15	51	43	285	572	1,134	1,245	1,168	1,060	795	634	320	201	7,508
16	75	36	181	540	703	1,030	1,143	908	799	496	363	142	6,416
17	0	20	101	565	748	1,119	1,010	836	769	594	448	186	6,396
18	35	15	116	549	785	1,098	1,058	747	721	505	276	90	5,995
19	35	49	281	603	949	1,241	1,130	928	794	642	264	154	7,070
20	21	88	146	648	742	1,120	1,217	1,045	880	556	471	143	7,077
21	26	13	81	558	970	1,071	1,045	771	771	578	262	170	6,316
22	151	83	217	457	1,063	1,051	904	998	713	469	262	160	6,528
23	32	60	232	481	916	1,297	1,331	1,102	834	578	192	165	7,220
24	15	16	108	574	918	992	1,024	750	598	477	206	61	5,739
25	37	42	54	610	774	1,356	1,212	716	866	568	406	248	6,889
26	22	76	149	554	805	1,048	976	968	739	454	373	166	6,330
27	47	16	240	361	856	1,171	1,113	1,205	873	473	364	65	6,784
28	51	50	116	474	799	1,206	1,240	850	775	477	330	173	6,541
29	81	4	311	488	902	1,193	1,186	831	710	417	253	86	6,462
30	0	64	343	622	1,363	1,409	1,076	927	680	595	357	67	7,503
1986 - 2015 30-Year Average													6,589
1986 - 2015 30-Year Average													6,589

Prep by: _____ Ist Review: _____

Date: 3/4/2016 Mgr. Review: _____

2.11

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED December 31, 2015
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate Adder Schedules
	Adjustment Number	2.11
	Workpaper Reference	G-EAS
REVENUES		
1	Total General Business	\$ (3,321) ✓
2	Total Transportation	-
3	Other Revenues	(91,553) ✓
4	Total Gas Revenues	(94,874)
EXPENSES		
Production Expenses		
5	City Gate Purchases	(79,816) ✓
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	(10,337) ✓
8	Total Production	(90,153)
Underground Storage		
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(127) ✓
16	Total Distribution	(127)
17	Customer Accounting	(22) ✓
18	Customer Service & Information	(5,475) ✓
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(7) ✓
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(7)
25	Total Gas Expense	(95,784)
26	OPERATING INCOME BEFORE FIT	910
FEDERAL INCOME TAX		
27	Current Accrual	319
28	Debt Interest	-
29	Deferred FIT	-
30	Amort. ITC	-
31	NET OPERATING INCOME	\$ 592
RATE BASE		
PLANT IN SERVICE		
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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Avista Utilities
Eliminate Adder Schedules
Twelve Months Ended September 30, 2015

Adder Schedule Amounts Embedded in Results of Operations
Washington Natural Gas

Line No.	DESCRIPTION	Conversion Factor	Schedule 150 Purchased Gas Costs	Consolidate Gas Costs	Gas Costs in Results of Operations	Schedule 155 Prior PGA Amortization	Schedule 189/191/192 Public Purpose Tariff Riders	Total Adder Schedule Amounts	Eliminate Contra Decoupling Deferral	Eliminate Adder Schedules and Consolidate Gas Costs Adjustment
REVENUES										
1	Total General Business	0.953000	\$ 72,925,462	\$	\$ 72,925,462	\$ (2,423,465)	\$ 5,744,568	\$ 3,321,103	\$	\$ (3,321)
2	Total Transportation		\$	\$	\$	\$	\$	\$	\$	\$
3	Other Revenues		\$ 92,462,727	\$ (92,462,727)	\$	\$	\$	\$	\$ 910,063	\$ (91,553)
4	Total Gas Revenues		\$ 165,388,189	\$ (92,462,727)	\$ 72,925,462	\$ (2,423,465)	\$ 5,744,568	\$ 3,321,103	\$ 910,063	\$ (94,874)
EXPENSES										
Production Expenses										
5	City Gate Purchases		\$ 151,623,193	\$ (82,125,228)	\$ 69,497,965	\$ (2,309,562)	\$	\$ (2,309,562)	\$	\$ (79,816)
6	Purchased Gas Expense		\$	\$	\$	\$	\$	\$	\$	\$
7	Net Nat Gas Storage Trans		\$ 10,337,499	\$ (10,337,499)	\$	\$	\$	\$	\$	\$ (10,337)
8	Total Production		\$ 161,960,692	\$ (92,462,727)	\$ 69,497,965	\$ (2,309,562)	\$	\$ (2,309,562)	\$	\$ (90,153)
Underground Storage										
9	Operating Expenses		\$	\$	\$	\$	\$	\$	\$	\$
10	Depreciation/Amortization		\$	\$	\$	\$	\$	\$	\$	\$
11	Taxes		\$	\$	\$	\$	\$	\$	\$	\$
12	Total Underground Storage		\$	\$	\$	\$	\$	\$	\$	\$
Distribution										
13	Operating Expenses		\$	\$	\$	\$	\$	\$	\$	\$
14	Depreciation/Amortization		\$	\$	\$	\$	\$	\$	\$	\$
15	Taxes	0.038260	\$ 2,790,128	\$	\$ 2,790,128	\$ (92,722)	\$ 219,787	\$ 127,065	\$	\$ (127)
16	Total Distribution		\$ 2,790,128	\$	\$ 2,790,128	\$ (92,722)	\$ 219,787	\$ 127,065	\$	\$ (127)
17	Customer Accounting	0.006740	\$ 491,518	\$	\$ 491,518	\$ (16,334)	\$ 38,718	\$ 22,384	\$	\$ (22)
18	Customer Service & Information		\$	\$	\$	\$	\$ 5,474,574	\$ 5,474,574	\$	\$ (5,475)
19	Sales Expenses		\$	\$	\$	\$	\$	\$	\$	\$
Administrative & General										
20	Operating Expenses	0.002000	\$ 145,851	\$	\$ 145,851	\$ (4,847)	\$ 11,489	\$ 6,642	\$	\$ (7)
21	Depreciation/Amortization		\$	\$	\$	\$	\$	\$	\$	\$
22	Regulatory Amortizations		\$	\$	\$	\$	\$	\$	\$	\$
23	Taxes		\$	\$	\$	\$	\$	\$	\$	\$
24	Total Admin. & General		\$ 145,851	\$	\$ 145,851	\$ (4,847)	\$ 11,489	\$ 6,642	\$	\$ (7)
25	Total Gas Expense		\$ 165,388,189	\$ (92,462,727)	\$ 72,925,462	\$ (2,423,465)	\$ 5,744,568	\$ 3,321,103	\$	\$ (95,784)
26	OPERATING INCOME BEFORE FIT		\$	\$	\$	\$	\$	\$	\$ 910,063	\$ 910

2.11-01

Prep by: *[Signature]* 1st Review: *[Signature]*
Date: 3/4/2016 Mgr. Review: *[Signature]*

Transaction Analysis Selection: Accounting Period : '2015%', GI Ferc Account : '407331, 407494, 407395, 407450, 407497, 407499, 557161, 557290, 557324, 805110, 908600, 908690'

Source Id:<All>	Jurisdiction: WA	Service: GD	Accounting Period:<All>
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Ferc Acct	Ferc Acct Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	South Amt SUM
805110	AMORTIZE RECOVERABLE GAS COSTS	-2,309,562.35	NULL	-2,309,562.35	NULL
908600	CUST SVC & INFO EXP	5,168,521.64	NULL	5,168,521.64	NULL
908690	AMORT UNBILLED DSM TARIFF RIDE	306,052.00	NULL	306,052.00	NULL
Total		3,165,011.29		3,165,011.29	

495311 Contra Decoupling Deferral -910,063.00 G-495-12A GAAP only eliminate for CB

Current Gas Costs included in PGA
 483xxx Sales For Resale
 495028 Deferred Exchange
 Total Revenue

89,432,389 G-OPS-12A page 1
 3,030,338 G-495-12A
92,462,727

804/805 City Gate Purchases
 808xxx Net Natural Gas Storage Transactions
 811000 Gas Used For Products Extraction
 Total Expense
 Net Gas Costs Recovered in Rates

151,623,193 G-OPS-12A page 1 less
 amortization of prior gas cost in
 10,548,217 G-OPS-12A page 1
 (210,718) G-OPS-12A page 1
161,960,692
69,497,965

Prep by: _____ 1st Review: _____

2.11-02

2.12

Blue = Input

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED December 31, 2015
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Misc Restating
	Adjustment Number	2.12
	Workpaper Reference	G-MR
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	1 ✓
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	1
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(90) ✓
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(90)
25	Total Gas Expense	(89)
26	OPERATING INCOME BEFORE FIT	89
	FEDERAL INCOME TAX	
27	Current Accrual	31
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 58
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Jma

2.12-01

Adjustment No. 2.12

Workpaper Ref. MR-1

**Avista Utilities
Miscellaneous Restating Adjustments
For the Twelve Months Ended 12/31/2015**

	<u>WA Electric</u>		<u>WA Gas</u>	
<u>Misc. Restating Adjustments:</u>				
BOD Meeting Expenses @50%	E-MR-1 (11,119)		G-MR-1 (3,270)	✓
Non-Utility Removals	E-MR-1 (15,823)		G-MR-1 (2,608)	✓
Reclassifications	E-MR-1 (3,570)		G-MR-1 2,536	✓
Union Retro Pay	E-MR-1 (284,835)		G-MR-1 (80,124)	✓
Plane Reclassifications	E-MR-1 10,018		G-MR-1 (6,111)	✓
Total Misc. Restating Adjustments	<u><u>(305,330)</u></u>		<u><u>(89,576)</u></u>	✓

Prep by: *RL* 1st Review: _____
 Date: 3/15/2016 Mgr. Review: *Jma*

2.12-02

WA - GAS	Board of Director		Non-Utility		Union Retro Pay		Plane		Total	Account	Amount	Category
	Meeting Costs	Removals	Reclassifications	Reclassifications	Reclassification	Reclassification	Amount	Category				
935000		(1,599.05)						(1,599.05)	935000	✓ (90,030.21)	A&G	
930200	(3,270.00)	(260.78)			(11,127.37)			(14,658.15)	930200			
928000		(27.64)			5,016.86			5,016.86	928000			
925100			1352.28					1,352.28	925100			
923000		(6.63)	78.74					72.11	923000			
921000		(303.86)	213.60					(90.26)	921000			
920000					(80,124.00)			(80,124.00)	920000			
909000			(51.71)					909000	909000			
908000		(6.03)	220.43					214.40	908000	214.40	Cust Ser & Info	
905000		(31.45)	32.86					1.41	905000	(1.73)	Cust Accts	
902000			(3.14)					(3.14)	902000			
870000			693.30					693.30	870000	✓ 693.30	Distr Exp	
813000		(372.10)						(372.10)	813000	(372.10)	Production	
	(3,270.00)	(2,607.54)	2,536.36		(80,124.00)			(89,496.34)		(89,496.34)		
	MR-BOD-1	MR-NU-1	MR-RC-1	MR-RU-1	MR-PR-1							

Prep by: [Signature]
 Mgr. Review: [Signature]

Date: 3/15/2016

Miscellaneous Restating Adjustment

BOD Meeting Expenses

**Avista Utilities
Board of Directors Meetings Allocation
For the twelve months ended December 31, 2015**

Board Meeting Costs:	As Recorded	
Charged to 930200	MR-BOD-2 \$	74,583.41
Charged to non-utility	MR-BOD-2 \$	28,907.60
Total Utility expenses to be shared 50/50	MR-BOD-2 \$	<u>103,491.01</u>
	50/50 \$	51,745.51
Less amount already charged to non-utility	\$	(28,907.60)
Amount to move to non-utility	<u>\$</u>	<u>22,837.91</u>

Board Meeting Expenses

Total Adjustment \$ (22,838)

Allocated to Washington Electric

71.547% E - Note 7
68.040% E - Note 4 \$ (11,119) ✓

Allocated to Washington Gas

19.751% E - Note 7
72.499% G - Note 4 \$ (3,270) ✓

Allocated to Idaho Electric

71.547%
31.960% E - Note 4 \$ (5,222)

Allocated to Idaho Gas


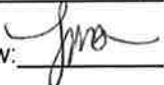
19.751%
27.501% G - Note 4 \$ (1,240)

Allocated to Oregon

8.702% E - Note 7 \$ (1,987)

\$ -

1.0000 E - Note 7 (Results of Operation E-ALL-12A, pg. 2)
1.0000 E - Note 4 (Results of Operation E-ALL-12A, pg. 1)
1.0000 G - Note 4 (Results of Operation G-ALL-12A, pg. 1)

Prep by: 
Mgr. Review: 

Board of Directors Meeting Expenses
For the twelve months ended December 31, 2014

Source: This document includes all Org Code Y01, where all Board of Director activities are recorded. This document excludes the Board of Directors Fees, which has been evaluated at workpaper MR-BOD-4. This document also excludes expenditure types

Project Number	(All)
Expenditure Organization	(All)
Accounting Period	(All)

Sum of Transaction Amount	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
930200	CD	AA	205 Airfare	-	AIR	-
				CORP CREDIT CARD	JAMES CORDER-AGENT FEE 8900650046130	24.25
					JAMES CORDER-ALASKA AIR 0277666972358	86.43
					LINDA WILLIAMS-ALASKA AIR 0272174841614	85.46
				DONALD C BURKE	AIR	1,930.00
				HEIDI B STANLEY	AIRFARE	290.22
				JANET WIDMANN	AIR	3,360.42
					EXPENSE REIMBURSEMENTS	103.79
				JOHN F KELLY	AIR	3,094.71
				KRISTIANNE BLAKE	AIR	90.31
				R JOHN TAYLOR	AIR	466.76
					AIRFARE	122.71
				REBECCA A KLEIN	AIR	2,386.43
			210 Employee Auto Mileage	-	MILEAGE	-
				DONALD C BURKE	MILEAGE	185.21
				Fleming, Susan Yvonne	Mileage, Avista Board Meetings	427.49
				JOHN F KELLY	MILEAGE	170.87
				MARC F RACICOT	MILEAGE	278.68
				R JOHN TAYLOR	MILEAGE	122.71
			215 Employee Business Meals	-	BOARD MTGS FEB 2015	-
					CATERING	-
					FOOD	0.00
				CORP CREDIT CARD	LINDA WILLIAMS-ALDERBROOK RESORT	10,691.61
					LINDA WILLIAMS-MIZUNA	194.00
					LINDA WILLIAMS-THE SPOKANE CLUB LODGING	795.45
					SUE FLEMING-MIZUNA	347.54
					SUE FLEMING-SCRATCH RESTAURANT & LOUN	420.28
				DONALD C BURKE	FOOD	176.62
				GUCKENHEIMER SERVICES LLC	CATERING	1,415.26
				HEIDI B STANLEY	FOOD	102.97
					MEALS	37.09
				JANET WIDMANN	FOOD	393.44
				JOHN F KELLY	FOOD	195.41
				MARC F RACICOT	FOOD	54.07
				REBECCA A KLEIN	AIR	9.24
					FOOD	289.05
				RICOH USA INC	BOD	4.78
				THE DAVENPORT GRAND	FOOD	2,071.51
				THE DAVENPORT HOTEL	BANQUETS ROOM 9042	2,751.66
					BOARD MTGS FEB 2015	2,189.82
			220 Employee Car Rental	-	CAR	0.00
				CORP CREDIT CARD	LINDA WILLIAMS-BLACKSTAR LIMOUSINE SE	540.01
				HEIDI B STANLEY	CAR RENTAL	38.05
				JANET WIDMANN	CAR	161.26
				JOHN F KELLY	CAR	840.43
				KRISTIANNE BLAKE	CAR	144.33
				MARC F RACICOT	CAR	792.02
				R JOHN TAYLOR	CAR	377.26
				REBECCA A KLEIN	RENTAL CAR	393.20
				THE DAVENPORT HOTEL	BOARD OF DIRECTOR LODGING	246.38
			225 Conference Fees	REBECCA A KLEIN	CONF	1,547.15
			230 Employee Lodging	-	DIRECTOR LODGING-BOD 2/9/15	0.00
					LODGE	-
					LODGING	-
				CORP CREDIT CARD	REIMBURSEMENT-AUG 60 RETREAT	8,845.50
					LINDA WILLIAMS-ALDERBROOK RESORT	7,760.00
				HEIDI B STANLEY	LODGE	339.50
					REIMBURSEMENT-AUG 60 RETREAT	152.39
				JANET WIDMANN	LODGE	1,458.29
				JOHN F KELLY	LODGE	846.77
					LODGING	346.18
				MARC F RACICOT	LODGE	287.10
				THE DAVENPORT GRAND	JOHN TAYLOR	263.91
				THE DAVENPORT HOTEL	BOARD OF DIRECTOR LODGING	1,818.33
					DIRECTOR LODGING-BOD 2/9/15	2,128.30
			235 Employee Misc Expenses	CORP CREDIT CARD	LINDA WILLIAMS-NORTHWESTERN STAGE LINES	203.70
					LINDA WILLIAMS-SAFEWAY STORE00032657	25.68
			885 Miscellaneous	-	BOARD MTGS FEB 2015	(78.48)
					MISC	0.00
					PARKING	-
					REIMBURSEMENT OF EXPENSES	-
				DEAN DAVIS PHOTOGRAPHY INC	DIRECTOR & OFFICER PORTRAITS	3,225.00
				DONALD C BURKE	MISC	218.66
					PARKING	35.03
				HEIDI B STANLEY	MISC	74.69
				JANET WIDMANN	EXPENSE REIMBURSEMENTS	105.49
					MISC	1,429.09
				JOHN F KELLY	MISC	386.22
					REIMBURSEMENT OF EXPENSES	59.20
				KRISTIANNE BLAKE	MISC	59.79
				MARC F RACICOT	MISC	46.20
				REBECCA A KLEIN	MISC	322.13
					REIMBURSEMENT OF EXPENSES	24.00
				THE DAVENPORT GRAND	MISC	1,281.08
				THE DAVENPORT HOTEL	BANQUETS ROOM 9042	1,248.39
					BOARD MTGS FEB 2015	1,214.53
			915 Printing	RICOH USA INC	BOD	9.56
					PRINTING SERVICE	4.95
			CD Total			74,583.41
930200 Total						74,583.41
426100	ZZ	ZZ	215 Employee Business Meals	Fleming, Susan Yvonne	Meals, Women in Business Leadership BreakfastPAID in CASH	30.00
						30.00
426100 Total						30.00

2.12-06

417100	ZZ	ZZ				
			205 Airfare		AIR	0.00
				CORP CREDIT CARD	JAMES CORDER-AGENT FEE 8900650046130	0.75
					JAMES CORDER-ALASKA AIR 0277666972358	2.67
					LINDA WILLIAMS-ALASKA AIR 0272174841014	2.64
					LINDA WILLIAMS-UNITED 0162458541149	425.20
				DONALD C BURKE	AIR	99.40
				HEIDI B STANLEY	AIRFARE	8.98
				JANET WIDMANN	AIR	218.18
					EXPENSE REIMBURSEMENTS	3.21
				JOHN F KELLY	AIR	2.79
				KRISTIANNE BLAKE	AIR	14.44
				R JOHN TAYLOR	AIRFARE	3.79
					AIR	1,002.23
				REBECCA A KLEIN	MILEAGE	0.00
			210 Employee Auto Mileage		MILEAGE	8.63
				DONALD C BURKE	MILEAGE	5.26
				JOHN F KELLY	MILEAGE	8.62
				MARC F RACICOT	MILEAGE	3.79
				R JOHN TAYLOR	MILEAGE	
			215 Employee Business Meals		BOARD MTGS FEB 2015	-
					CATERING	-
					FOOD	0.00
					MEALS	-
				CORP CREDIT CARD	LINDA WILLIAMS-ALDERBROOK RESORT	3,591.56
					LINDA WILLIAMS-MIZUNA	6.00
					LINDA WILLIAMS-THE SPOKANE CLUB LODGING	2,755.69
					SUE FLEMING-MIZUNA	1,292.93
					SUE FLEMING-ROBIN HOOD VILLAGE RESORT	4,484.60
					SUE FLEMING-SCRATCH RESTAURANT & LOUN	1,376.54
				DONALD C BURKE	FOOD	19.62
				GUCKENHEIMER SERVICES LLC	CATERING	23.56
				HEIDI B STANLEY	FOOD	3.17
					MEALS	1.15
				JANET WIDMANN	FOOD	16.07
				JOHN F KELLY	FOOD	14.92
				MARC F RACICOT	FOOD	4.26
				REBECCA A KLEIN	FOOD	9.72
				THE DAVENPORT GRAND	FOOD	37.05
				THE DAVENPORT HOTEL	BANQUETS ROOM 9042	57.16
					BOARD MTGS FEB 2015	244.31
					CAR	(0.00)
			220 Employee Car Rental		LINDA WILLIAMS-BLACKSTAR LIMOUSINE SE	29.27
				CORP CREDIT CARD	LINDA WILLIAMS-LIMOLINK	4,466.50
				HEIDI B STANLEY	CAR RENTAL	1.18
				JANET WIDMANN	CAR	4.99
				JOHN F KELLY	CAR	49.15
				KRISTIANNE BLAKE	CAR	4.46
				MARC F RACICOT	CAR	58.22
				R JOHN TAYLOR	CAR	11.67
				REBECCA A KLEIN	RENTAL CAR	12.16
				THE DAVENPORT HOTEL	BOARD OF DIRECTOR LODGING	7.02
				REBECCA A KLEIN	CONF	47.85
			225 Conference Fees		DIRECTOR LODGING-BOD 2/5/15	-
			230 Employee Lodging		LODGE	(0.00)
					LODGING	-
					REIMBURSEMENT-AUG BD RETREAT	-
				CORP CREDIT CARD	LINDA WILLIAMS-ALDERBROOK RESORT	988.00
					SUE FLEMING-THE MERITAGE RESORT	240.00
				HEIDI B STANLEY	LODGE	794.06
					REIMBURSEMENT-AUG BD RETREAT	4.71
				JANET WIDMANN	LODGE	45.10
				JOHN F KELLY	LODGE	82.22
					LODGING	10.71
				MARC F RACICOT	LODGE	8.88
				THE DAVENPORT GRAND	JOHN TAYLOR	8.16
				THE DAVENPORT HOTEL	BOARD OF DIRECTOR LODGING	56.24
					DIRECTOR LODGING-BOD 2/5/15	236.26
			235 Employee Misc Expenses		LINDA WILLIAMS-NORTHWESTERN STAGE LINES	6.30
				CORP CREDIT CARD	LINDA WILLIAMS-SAFEWAY STORE00032557	0.79
					LINDA WILLIAMS-WAL-MART #5883	17.65
						97.57
			885 Miscellaneous		BOARD MTGS FEB 2015	0.00
					MISC	-
					PARKING	-
					REIMBURSEMENT OF EXPENSES	-
				ADVENTURES IN ADVERTISING	APPAREL FOR BOARD/OFFICERS	4,831.66
					DIRECTOR JACKET	194.25
					JACKET WITH LOGO	194.68
				CORP CREDIT CARD	LINDA WILLIAMS-PAYPAL EWITULSA	51.45
				DONALD C BURKE	MISC	11.04
					PARKING	1.09
				HEIDI B STANLEY	MISC	2.31
				JANET WIDMANN	EXPENSE REIMBURSEMENTS	3.29
					MISC	86.93
				JOHN F KELLY	MISC	21.99
					REIMBURSEMENT OF EXPENSES	1.80
				KRISTIANNE BLAKE	MISC	1.85
				MARC F RACICOT	MISC	3.89
				REBECCA A KLEIN	MISC	13.64
				THE DAVENPORT GRAND	MISC	39.63
				THE DAVENPORT HOTEL	BANQUETS ROOM 9042	38.61
					BOARD MTGS FEB 2015	140.61
						28,877.60
			ZZ Total			28,877.60
			417100 Total			28,877.60
			Grand Total			103,491.01

2.12-07

Miscellaneous Restating Adjustment

Non-Utility Removals

2.12-08

Adjustment No. _____

Workpaper Ref. MR-NU-1

Miscellaneous Adjustment
Non-Utility Amounts
For the Twelve Months Ended December 31, 2016

Sum of Transaction	Service CD	Jurisdiction				ED AN	ED ID	ED WA	GD AA	Grand Total	
		Ferc Acct AA	AN	ID	WA						
2015	506000					218.18				218.18	
	535000					64.41				64.41	
	537000					1,640.75				1,640.75	
	539000					42.18				42.18	
	551000					105.05				105.05	
	557000					1,107.29				1,107.29	
	580000					361.91				361.91	
	588000					725.34	114.78	524.58		1,364.68	
	590000					23.25				23.25	
	813000								780.82	780.82	
	870000								4.83	4.83	
	902000					8.90				8.90	
	905000	228.98								228.98	
	908000				68.14	20.00				88.14	
	909000		12.65							12.65	
	921000	2,122.05								2,122.05	
	923000	46.27								46.27	
	928000	198.03								198.03	
	930200	1,212.35	565.73			7,136.50				8,914.58	
	935000	11,167.09								11,167.09	
Grand Total		14,874.78	578.38		68.14	28.90	11,424.88	114.78	624.68	785.65	28,498.02

Electric	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA
506000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	0%
536000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	0%
537000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	0%
539000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	0%
551000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	0%
557000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	0%
580000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	0%
588000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	0%
590000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	0%
813000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	0%
870000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	0%
902000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	0%
905000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	0%
908000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	0%
909000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	0%
921000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	0%
923000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	0%
928000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	0%
930200	7	71.547%	78.744%	78.744%	78.744%	100%	100%	0%
935000	7	71.547%	78.744%	78.744%	78.744%	100%	100%	0%

Gas	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA
506000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	69.082%
535000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	69.082%
537000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	69.082%
539000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	69.082%
551000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	69.082%
557000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	69.082%
580000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	69.082%
588000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	69.082%
590000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	69.082%
813000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	69.082%
870000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	69.082%
902000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	69.082%
905000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	69.082%
908000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	69.082%
909000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	69.082%
921000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	69.082%
923000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	69.082%
928000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	69.082%
930200	7	19.751%	21.256%	21.256%	21.256%	0%	0%	69.082%
935000	7	19.751%	21.256%	21.256%	21.256%	0%	0%	69.082%

WA ELEC	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA
506000	1	65.630%	65.630%	0%	100%	65.630%	0%	100%
535000	1	65.630%	65.630%	0%	100%	65.630%	0%	100%
537000	1	65.630%	65.630%	0%	100%	65.630%	0%	100%
539000	1	65.630%	65.630%	0%	100%	65.630%	0%	100%
551000	1	65.630%	65.630%	0%	100%	65.630%	0%	100%
557000	1	65.630%	65.630%	0%	100%	65.630%	0%	100%
580000	3	67.017%	67.017%	0%	100%	67.017%	0%	100%
588000	3	67.017%	67.017%	0%	100%	67.017%	0%	100%
590000	3	67.017%	67.017%	0%	100%	67.017%	0%	100%
813000	10	65.206%	65.206%	0%	100%	65.206%	0%	100%
870000	3	67.017%	67.017%	0%	100%	67.017%	0%	100%
902000	2	65.683%	65.683%	0%	100%	65.683%	0%	100%
905000	2	65.683%	65.683%	0%	100%	65.683%	0%	100%
908000	2	65.683%	65.683%	0%	100%	65.683%	0%	100%
909000	2	65.683%	65.683%	0%	100%	65.683%	0%	100%
921000	4	68.040%	68.040%	0%	100%	68.040%	0%	100%
923000	4	68.040%	68.040%	0%	100%	68.040%	0%	100%
928000	1	65.630%	65.630%	0%	100%	65.630%	0%	100%
930200	4	68.040%	68.040%	0%	100%	68.040%	0%	100%
935000	4	68.040%	68.040%	0%	100%	68.040%	0%	100%

Prep by: 
Mgr. Review: _____

WA Gas	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA
506000	1	70.660%	70.660%	0%	100%	0%	0%	70.660%
536000	1	70.660%	70.660%	0%	100%	0%	0%	70.660%
537000	1	70.660%	70.660%	0%	100%	0%	0%	70.660%
539000	1	70.660%	70.660%	0%	100%	0%	0%	70.660%
551000	1	70.660%	70.660%	0%	100%	0%	0%	70.660%
557000	1	70.660%	70.660%	0%	100%	0%	0%	70.660%
580000	3	70.648%	70.648%	0%	100%	0%	0%	70.648%
588000	3	70.648%	70.648%	0%	100%	0%	0%	70.648%
590000	3	70.648%	70.648%	0%	100%	0%	0%	70.648%
813000	10	68.545%	68.545%	0%	100%	0%	0%	68.545%
870000	3	70.648%	70.648%	0%	100%	0%	0%	70.648%
902000	2	66.302%	66.302%	0%	100%	0%	0%	66.302%
905000	2	66.302%	66.302%	0%	100%	0%	0%	66.302%
908000	2	66.302%	66.302%	0%	100%	0%	0%	66.302%
909000	2	66.302%	66.302%	0%	100%	0%	0%	66.302%
921000	4	72.499%	72.499%	0%	100%	0%	0%	72.499%
923000	4	72.499%	72.499%	0%	100%	0%	0%	72.499%
928000	1	70.660%	70.660%	0%	100%	0%	0%	70.660%
930200	4	72.499%	72.499%	0%	100%	0%	0%	72.499%
935000	4	72.499%	72.499%	0%	100%	0%	0%	72.499%

WA ELECTRIC	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA
508000	1	-	-	-	143.19	-	-	143.19
536000	1	-	-	-	42.27	-	-	42.27
537000	1	-	-	-	1,076.82	-	-	1,076.82
539000	1	-	-	-	27.68	-	-	27.68
551000	1	-	-	-	68.94	-	-	68.94
557000	1	-	-	-	726.71	-	-	726.71
580000	3	-	-	-	242.54	-	-	242.54
588000	3	-	-	-	486.10	-	524.58	1,010.68
590000	3	-	-	-	15.58	-	-	15.58
813000	10	-	-	-	-	-	-	-
870000	3	-	-	-	-	-	-	-
902000	2	-	-	5.43	-	-	-	5.43
906000	2	107.60	-	-	-	-	-	107.60
908000	2	-	-	15.75	-	-	-	15.75
909000	2	-	6.54	-	-	-	-	6.54
921000	4	1,033.03	-	-	-	-	-	1,033.03
923000	4	22.52	-	-	-	-	-	22.52
928000	1	92.99	-	-	-	-	-	92.99
930200	4	590.18	303.10	-	4,855.67	-	-	5,748.96
935000	4	5,436.20	-	-	-	-	-	5,436.20
		7,282.52	309.65	21.18	7,685.53	-	524.58	15,823.46

E-MR-1

WA GAS	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA
506000	1	-	-	-	-	-	-	-
536000	1	-	-	-	-	-	-	-
537000	1	-	-	-	-	-	-	-
539000	1	-	-	-	-	-	-	-
551000	1	-	-	-	-	-	-	-
557000	1	-	-	-	-	-	-	-
580000	3	-	-	-	-	-	-	-
588000	3	-	-	-	-	-	-	-
590000	3	-	-	-	-	-	-	369.74
813000	10	-	-	-	-	-	-	2.36
870000	3	-	-	-	-	-	-	-
902000	2	-	-	1.47	-	-	-	1.47
905000	2	29.98	-	-	-	-	-	29.98
908000	2	-	-	4.25	-	-	-	4.25
909000	2	-	1.78	-	-	-	-	1.78
921000	4	303.86	-	-	-	-	-	303.86
923000	4	6.63	-	-	-	-	-	6.63
928000	1	27.64	-	-	-	-	-	27.64
930200	4	173.60	87.18	-	-	-	-	260.78
935000	4	1,599.05	-	-	-	-	-	1,599.05
		2,140.75	88.96	5.72	-	-	-	372.09

G-MR-1

TOTAL	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA
	14,974.75	578.38	66.14	26.90	11,424.86	114.76	524.58	785.65
	14,974.75	578.38	66.14	26.90	11,424.86	114.76	524.58	28,496.02

Prep by: *[Signature]*
Mgr. Review: *[Signature]*

**Miscellaneous Adjustment
Non-Utility Amounts
For the Twelve Months Ended December 31, 2015**

Sum of Transac	Service CD	Jurisdiction				ED		GD		Grand Total	
		AA	AN	ID	WA	AN	ID	WA	AA		
506000						218.18				218.18	
535000						64.41				64.41	
537000						1,640.75				1,640.75	
539000						42.18				42.18	
551000						105.05				105.05	
557000						1,107.29				1,107.29	
580000						361.91				361.91	
588000						725.34	114.76	524.58		1,364.68	
590000						23.25				23.25	
813000									780.82	780.82	
870000									4.83	4.83	
902000						6.90				6.90	
905000		228.96								228.96	
908000					66.14	20.00				86.14	
909000			12.65							12.65	
921000		2,122.05								2,122.05	
923000		46.27								46.27	
928000		198.03								198.03	
930200		1,212.35	565.73			7,136.50				8,914.58	
935000		11,167.09								11,167.09	
Grand Total		14,974.75	578.38		66.14	26.90	11,424.86	114.76	524.58	785.65	28,496.02

2.12-11

Avista Utilities
 Miscellaneous Adjustment - Removal of Non-Utility Transactions
 For the Twelve Months Ended December 31, 2015


Purpose: This document is a detailed transaction listing of all transaction that were removed from the rate case as they were items that were improperly coded as a Utility transaction, when in fact they should have been coded as a Non-Utility transaction.
 Process: In Order to identify this population, the company reviewed all transaction detail in FERC accounts 500 through 935, searching for specific words, reviewing specific Program Descriptions, and expenditure types.

Sum of Transaction Amount	Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total	
506000		ED	AN	885 Miscellaneous		CHRIS FLOWERS	218.19	
506000 Total							218.19	
535000		ED	AN	215 Employee Business Meals	Howard, Bruce Fletcher	Meals, LW Event	29.18	
				235 Employee Misc Expenses	Howard, Bruce Fletcher	Misc, LW Event	5.25	
						Parkins, LW Event	20.00	
535000 Total							84.41	
527000		ED	AN	210 Employee Auto Mileage	Swant, Timothy J	Mileage, Personal vehicle mileage to and from Thompson Falls for Avista Charity Golf tournament	40.25	
				235 Employee Misc Expenses	Swant, Timothy J	Mileage, Personal vehicle mileage to and from Thompson Falls for Avista Charity Golf tournament set up	40.25	
				825 Donations	WESTERN SANDERS COUNTY AMBULANCE SERVICE	Misc, Payment for 2014 community Christmas card	20.00	
537000 Total							1,500.00	
539000		ED	AN	235 Employee Misc Expenses	Turner, Jeffrey L	Misc, christmas doughnuts	42.18	
539000 Total							42.18	
551000		ED	AN	230 Employee Lodging	Mecham, Michael Robin	Lodging, GSA Christmas Party Rep	105.06	
551000 Total							105.06	
557000		ED	AN	210 Employee Auto Mileage	Holland, Kevin M	Mileage, United Way EOL	222.53	
				215 Employee Business Meals	Silworth, Steven George	Meals, Dessert for Pand Orelia Holiday lunch	75.00	
						Meals, Pand Orelia PUD holiday lunch - deposit	75.00	
						Meals, Pand Orelia PUD Holiday Luncheon	734.76	
557000 Total							1,107.29	
560000		ED	AN	215 Employee Business Meals	James, David C	Meals, Recognition- John Marie Retirement, Dinner # 12	261.91	
560000 Total							261.91	
580000		ED	AN	215 Employee Business Meals	Gibson, John Z	Meals, DSO & ETS Christmas Lunch	76.31	
				220 Employee Car Rental	Karnen, Shane Gullen	Meals, Department Christmas Meal	333.28	
				235 Employee Misc Expenses	Blaylock, Jennifer Lynne	Car Rental, NWPPA misc w AELP	204.05	
						RAVEN PERRY-AVIA FLOWERS	97.03	
						Misc, flowers - survey (retired employee)	13.76	
				880 Office Supplies	Blalask, Allison Kate	Office Supplies, Christmas decor	114.70	
				220 Employee Car Rental	Burnside, Joshua J	Car Rental, Rental car while in visiting AELP	377.00	
				885 Miscellaneous	OTHELLO OUTLOOK	FALL SPORTS & WRITERS SCHED	147.50	
580000 Total							1,264.88	
590000		ED	AN	235 Employee Misc Expenses	Gill, Karamil K	Misc, July Birthday Celebration Cake	23.25	
590000 Total							23.25	
613000		OD	AA	215 Employee Business Meals	Filer, Laurel L	Meals, Holiday lunch	564.19	
				235 Employee Misc Expenses	CORP CREDIT CARD	JODY MOREHOUSE-7SQ CHETS FLOWERS*	101.08	
						JODY MOREHOUSE-FTD LIBERTY PARK FLORI	78.16	
						JODY MOREHOUSE-LIBERTY PARK FLORIST	17.39	
613000 Total							780.82	
613000 Total		OD	AA	210 Employee Auto Mileage	Cash, Karen Teresa	Mileage, Drop off donations to MLK Family Center	4.93	
670000 Total							4.93	
802000		CD	WA	210 Employee Auto Mileage	Foss, Jackson S	Mileage, Access & United Way Day of Giving	5.90	
802000 Total							5.90	
902000		CD	AA	215 Employee Business Meals	Compton, Jennifer L	Meals, Dessert for Christmas Party shared with CDA Operations	125.01	
				235 Employee Misc Expenses	Olson, Anqelia Catherine	Meals, United Way	53.17	
						Wahlst, Jessica Rebecca	50.78	
						Misc, Celebration- Childrens Christmas Party	229.95	
905000 Total							6.91	
905000		CD	ID	210 Employee Auto Mileage	Schmitt, Shannon E	Mileage, Chamber	2.88	
				825 Donations	SPOKANE HOME BUILDERS ASSOCIATION	Mileage, Rotary	56.35	
						Mileage, Sandpoint & CDA Chamber	20.00	
						DONATION	88.14	
908000 Total							12.05	
908000		CD	AN	210 Employee Auto Mileage	Ave, Leticia Emi	Mileage, Simply Northwest Efficiency Matters Gift Baskets for Finalists	12.85	
909000 Total							496.60	
921000		CD	AA	205 Airfare	Vermillion, Dennis P	Airfare, Alaska 0272160356834, AEL&P Donations Trip	8.61	
				210 Employee Auto Mileage	Bealer, Kenneth W	Mileage, HR Holiday get together	6.72	
						Felst, Seth D	4.03	
				215 Employee Business Meals	Feltes, Karon S	Mileage, mileage for holiday items	20.00	
						Christie, Kevin J	Meals, Sports Commission Meeting - Lost Recolof	147.95
						Moss, Derrel Lin	Meals, Claims Department Holiday Lunch with Outside Legal Counsel	206.95
						Vermillion, Dennis P	Meals, AEL&P Donations Trip	10.63
				220 Employee Car Rental	Vermillion, Dennis P	Meals, lunch in airport while attending the AEL&P Holiday Celebration - This is taken directly from Dennis' credit card.	190.71	
				230 Employee Lodging	Christie, Kevin J	Car Rental, AEL&P Donations Trip	268.70	
				235 Employee Misc Expenses	Christie, Kevin J	Lodging, AEL&P Donations Trip	25.00	
						CORP CREDIT CARD	53.21	
						Felst, Seth D	MELANIE STEELE-DEACONESS AUXILIARY GIFT	18.47
						Feltes, Karon S	Misc, Birthday Cake for Dawn Donahoe	15.99
						Gill, Karamil K	Misc, HR Leadership Holiday Party	221.19
						Rogers, Cynthia Dawn	Misc, Cake for David's Birthday	18.99
						Vermillion, Dennis P	Misc, Holiday Party Supplies	72.13
						Weber, Victoria L	Misc, AEL&P Donations Trip - Gas for Rental Car	5.53
							28.00	
							28.78	
							40.20	
							54.15	
							82.50	
931000 Total							2,122.05	
933000		CD	AA	010 General Services	WALTS MAILING SERVICE	UNITED WAY LETTERS	46.27	
932000 Total							68.55	
928000		CD	AA	210 Employee Auto Mileage	Norwood, Kelly O Neal	Mileage, Pullman Chamber General Membership Luncheon	109.48	
				235 Employee Misc Expenses	Norwood, Kelly O Neal	Misc, Flowers for spouse of Idaho Comm/Exec Mack Redford who passed away	199.89	
938000 Total							131.10	
930200		CD	AA	210 Employee Auto Mileage	Thackston, Jason R	Mileage, Othello to meet with crew and speak to Othello Rotary Club	61.25	
				235 Employee Misc Expenses	Needham, April Marie	Misc, Supplies for HR Holiday Party	1,000.00	
				010 Advertising Expenses	CITY OF COEUR D'ALENE	DONATION-RIGHT TREE/PLACE PROGRAM	280.00	
				020 Professional Services	ENCOMPASS NW SERVICES LLC	VOLUNTEER	275.00	
				830 Dues	LEWIS CLARK VALLEY CHAMBER OF COMMERCE	IDWA DUES	10.73	
				885 Miscellaneous	ST MARIES AUTO PARTS INC	CITY PARK BASKETBALL HOOPS	50.00	
				020 Professional Services	HARRIS & ASSOCIATES INC	CHARITY GOLF MONTANA POSTER	482.50	
						GOLF MONTANA BANNER PRODUCTION	107.50	
						MONTANA CHARITY GOLF EVENT BANNER	276.25	
						MONTANA GOLF POSTER	331.25	
						MONTANA GOLF REGISTRATION FORM PRODUCTION	288.25	
						MONTANA GOLF REGISTRATION PRODUCTION	47.50	
						MT - CHARITY GOLF BANNER	855.90	
						MT DRAFTING GOLF BANNER OUTREACH	485.00	
						MT GOLF POSTER PRODUCTION	458.75	
						MT GOLF PRINT PRODUCTION	122.78	
				210 Employee Auto Mileage	SIMPLY NORTHWEST INC	Mileage, Sookano to Thompson Falls for outreach tournament	73.37	
						Drake, Michele Marie	24.32	
							69.50	
							24.32	
							42.95	
							40.25	
				215 Employee Business Meals	Scarlett, Anna Marie	Mileage, Personal vehicle to and from Thompson Falls for Avista Charity Golf Tournament / Harvest Foods	37.58	
				235 Employee Misc Expenses	Scarlett, Anna Marie	Meals, Cabela's gift basket for St. Maries Chamber of Commerce Auction	426.63	
						Misc, Sports Authority Community Dball donation	137.79	
				810 Advertising Expenses	SANDERS COUNTY LEDGER	MT CHARITY GOLF HSP AD	374.00	
						VALLEY PRESS / MINERAL INDEPENDENT	1,191.90	
						FOLSOM ACE HARDWARE	88.97	
						SANDERS COUNTY LEDGER	512.54	
						NATIONAL COLOR GRAPHICS INC	183.62	
930200 Total							9,914.68	
936000		CD	AA	020 Professional Services	SENSKE	CHRISTMAS DECOR	10,811.95	
				890 Materials & Equipment	PLATT ELECTRIC	UNITED WAY FOOD TRUCKS	526.87	
						UWAY FOOD TRUCKS	728.47	
935000 Total							11,167.29	
Grand Total							28,488.03	

Miscellaneous Restating Adjustment

Service/Jurisdiction Reclassifications

2-12-13

Prep by: 
Mgr. Review

Miscellaneous Adjustment
Reclassifications
For the Twelve Months Ended September 30, 2015

Sum of Transaction Amount	Column Labels		CD		ED		ED		ED		GD		GD		Grand Total
	AA	AA	AN	AN	WA	WA	AN	AN	WA	WA	AA	AA	AN	AN	
584000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(896.18)
870000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	896.18
905000	(24.00)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
908000	-	(94.30)	-	-	-	-	-	-	-	-	-	-	-	-	-
909000	-	(600.00)	-	-	-	-	-	-	-	-	-	-	-	-	-
921000	-	-	77.05	(77.05)	-	-	-	-	-	-	-	-	-	-	0.00
923000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
925100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
930200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total	(4,847.29)	1,467.88	773.58	(773.58)	(100.00)	(8.50)	(254.84)	(239.34)	8.50	(896.18)	3,634.25	3,627.38	654.30	942.67	0.00

Electric	CD		ED		ED		ED		ED		GD		GD		
	AA	AA	AN	AN	WA	WA	AN	AN	WA	WA	AA	AA	AN	AN	
7	71.547%	78.744%	78.744%	78.744%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%
7	71.547%	78.744%	78.744%	78.744%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%
7	71.547%	78.744%	78.744%	78.744%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%
7	71.547%	78.744%	78.744%	78.744%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%
7	71.547%	78.744%	78.744%	78.744%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%
7	71.547%	78.744%	78.744%	78.744%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%
7	71.547%	78.744%	78.744%	78.744%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%
7	71.547%	78.744%	78.744%	78.744%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%
7	71.547%	78.744%	78.744%	78.744%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%

Gas	CD		ED		ED		ED		ED		GD		GD		
	AA	AA	AN	AN	WA	WA	AN	AN	WA	WA	AA	AA	AN	AN	
7	19.751%	21.256%	21.256%	21.256%	0%	0%	0%	0%	0%	0%	69.082%	69.082%	100%	100%	100%
7	19.751%	21.256%	21.256%	21.256%	0%	0%	0%	0%	0%	0%	69.082%	69.082%	100%	100%	100%
7	19.751%	21.256%	21.256%	21.256%	0%	0%	0%	0%	0%	0%	69.082%	69.082%	100%	100%	100%
7	19.751%	21.256%	21.256%	21.256%	0%	0%	0%	0%	0%	0%	69.082%	69.082%	100%	100%	100%
7	19.751%	21.256%	21.256%	21.256%	0%	0%	0%	0%	0%	0%	69.082%	69.082%	100%	100%	100%
7	19.751%	21.256%	21.256%	21.256%	0%	0%	0%	0%	0%	0%	69.082%	69.082%	100%	100%	100%
7	19.751%	21.256%	21.256%	21.256%	0%	0%	0%	0%	0%	0%	69.082%	69.082%	100%	100%	100%
7	19.751%	21.256%	21.256%	21.256%	0%	0%	0%	0%	0%	0%	69.082%	69.082%	100%	100%	100%
7	19.751%	21.256%	21.256%	21.256%	0%	0%	0%	0%	0%	0%	69.082%	69.082%	100%	100%	100%

WA ELEC	CD		ED		ED		ED		ED		GD		GD		
	AA	AA	AN	AN	WA	WA	AN	AN	WA	WA	AA	AA	AN	AN	
3	67.017%	67.017%	67.017%	67.017%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3	67.017%	67.017%	67.017%	67.017%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2	65.683%	65.683%	65.683%	65.683%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2	65.683%	65.683%	65.683%	65.683%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4	68.040%	68.040%	68.040%	68.040%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4	68.040%	68.040%	68.040%	68.040%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4	68.040%	68.040%	68.040%	68.040%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

WA Gas	CD		ED		ED		ED		ED		GD		GD		
	AA	AA	AN	AN	WA	WA	AN	AN	WA	WA	AA	AA	AN	AN	
3	70.648%	70.648%	70.648%	70.648%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
3	70.648%	70.648%	70.648%	70.648%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
2	66.302%	66.302%	66.302%	66.302%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
2	66.302%	66.302%	66.302%	66.302%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
4	72.499%	72.499%	72.499%	72.499%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
4	72.499%	72.499%	72.499%	72.499%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%

2.12-14

Prep by: 
 Mgr. Review: 

Date: 3/10/2016

4) CB 2016 - Reclass

	CD,AA	CD,AN	CD,ID	CD,WA	ED,AN	ED,ID	ED,WA	GD,AA	GD,AN	GD,OR	GD,WA
925100	4	72.499%	72.499%	0%	100%	0%	0%	0%	72.499%	72.499%	0%
930200	4	72.499%	72.499%	0%	100%	0%	0%	0%	72.499%	72.499%	100%
WA ELECTRIC											
584000	3	-	-	-	-	-	(896.18)	-	-	-	(896.18)
870000	3	(11.28)	-	-	-	-	-	-	-	-	4.49
902000	2	-	(48.77)	-	15.76	-	-	-	-	-	(109.45)
905000	2	-	(310.33)	(60.67)	-	-	-	-	-	-	(310.33)
908000	2	(193.42)	-	-	-	-	-	-	-	-	(193.42)
909000	2	(234.37)	-	-	-	-	-	-	-	-	(234.37)
921000	4	(2,359.69)	786.45	(78.74)	(5.78)	(173.39)	-	-	-	-	(84.53)
925100	4	-	-	-	-	-	-	-	-	-	(1,746.63)
930200	4	(2,798.76)	427.35	(139.42)	(163.41)	-	(896.18)	-	-	-	(3,570.42) E-MR-1

	CD,AA	CD,AN	CD,ID	CD,WA	ED,AN	ED,ID	ED,WA	GD,AA	GD,AN	GD,OR	GD,WA
584000	3	-	-	-	-	-	-	-	-	-	896.18
870000	3	(3.14)	-	-	-	-	-	(202.88)	-	-	(3.14)
902000	2	-	(13.29)	(16.38)	-	-	-	-	62.52	-	32.86
905000	2	-	(84.56)	-	-	-	-	-	304.99	-	220.43
908000	2	(56.89)	-	-	-	-	-	5.18	-	-	(51.71)
909000	2	(68.94)	-	-	-	-	-	198.57	-	-	213.60
921000	4	(694.10)	226.21	(21.26)	-	-	-	-	-	-	78.74
925100	4	-	-	-	-	-	-	1,820.17	-	-	100.00
930200	4	(823.07)	128.36	(37.63)	-	-	-	1,822.04	367.51	-	2,536.36 G-MR-1

TOTAL	CD,AA	CD,AN	CD,ID	CD,WA	ED,AN	ED,ID	ED,WA	GD,AA	GD,AN	GD,OR	GD,WA
		(5,750.06)	773.58	77.05	(177.05)	(239.34)	8.50	(896.18)	3,627.38	554.30	942.67
		(5,750.06)	773.58	77.05	(177.05)	(239.34)	8.50	(896.18)	3,627.38	554.30	942.67

2.12-15

Avista Utilities
Miscellaneous Adjustment - Reclassification of Transactions
For the Twelve Months Ended December 31, 2015

AS RECORDED																		
Ferc Acct	Sum of Transaction Amount	Service		Jurisdiction		CD		ED		GD		Grand Total						
		CD	AA	CD	AN	CD	WA	CD	ID	GD	AA	GD	AN	GD	OR	GD	WA	
584000							896.18											896.18
870000										415.69								415.69
905000	24.00			94.30														24.00
908000				600.00		66.13												303.61
909000																		600.00
921000				397.33														397.33
923000				481.44														481.44
925100								8.50										108.50
930200								322.00										5,491.29
Grand Total				6,072.06		694.30		330.50										8,718.04

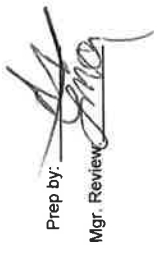
CORRECTED																		
Row Labels	Sum of Transaction Amount	Column Labels		CD		ED		GD		AA		Grand Total						
		CD	AA	CD	WA	CD	ID	GD	AN	GD	AA	GD	AN	GD	OR	GD	WA	
584000																		1,311.87
870000							24.00											24.00
905000						143.18												303.61
908000																		600.00
909000																		600.00
921000																		397.33
923000																		481.44
925100								8.50										108.50
930200								322.00										5,491.29
Grand Total						1,467.88		91.16										8,718.04

ADJUSTMENT																		
Row Labels	Sum of Transaction Amount	Column Labels		CD		ED		GD		AA		Grand Total						
		CD	AA	CD	WA	CD	ID	GD	AN	GD	AA	GD	AN	GD	OR	GD	WA	
584000																		(896.18)
870000																		896.18
905000																		-
908000																		-
909000																		-
921000																		0.00
923000																		-
925100																		-
930200																		-
Grand Total						773.58		(239.34)										0.00

Avista Utilities
Miscellaneous Adjustment - Reclassification of Transactions
For the Twelve Months Ended December 31, 2015

Sum of Transaction Amount	Vendor Name	Transaction Desc	Total
Ferc Acct			
584000	LOCATING INC	GAS/POWER NOTICES	193.67
	LOCATING INC	GAS/POWER NOTICES	153.51
	LOCATING INC	GAS/POWER NOTICES	150.70
	LOCATING INC	GAS/POWER NOTICES	149.01
	LOCATING INC	GAS/POWER NOTICES	125.28
	LOCATING INC	GAS/POWER NOTICES	124.01
584000 Total			896.18
870000	Howell, David Ray	Airfare, Alaska 0272179229387, Oregon LMC	297.20
	Howell, David Ray	Meals, Breakfast, Oregon Managers Meeting	8.99
		Meals, Dinner - Oregon Manager Meeting, For: David Howell, Dan Gigler, Alan Smith, Jeff Daniels	100.96
		Meals, Lunch - Oregon Managers Meeting	8.54
870000 Total			415.69
870000	Ozminkowski, Angela Dai	Materials, Breakfast provided during New Hire Training at Jack Stewart - Electric Training	24.00
905000 Total			24.00
908000	Adams, Susan E	Mileage, Gas Team Meeting	94.30
	Matthews, Ana Lorena	Mileage, Washington Outreach Activities	66.13
	Matthews, Ana Lorena	Mileage, Idaho Outreach Activities	143.18
908000 Total			303.61
909000	HANNA & ASSOCIATES	FARM SAFETY NAT GAS POST CARD	275.83
		NATURAL GAS METER TESTING	47.50
		OREGON CUSTOMER OUTREACH	140.00
		PUBLIC OFFICIALS NAT GAS SELF MAILER	136.67
909000 Total			600.00
909000	Farrington, Kevin C	Mileage, Mtg with Jeff Webb and Gas Engrs	10.35
	Moss, Darrel Linn	Mileage, Travel to Medford, OR, to meet with gas construction employees for claims presentation (odon	386.98
921000 Total			397.33
923000	WALTS MAILING SERVI	GAS PIPELINE SVC 1TR	124.79
		GAS REPLACEMENT PROGRAM LTR	74.68
		WA & OR GAS PIPELINE LTR	199.00
		WA NATURAL GAS PIPELINE LTR	82.97
923000 Total			481.44
923000	MCGRIF SEIBELS & W	CITY OF SPOK - GAS FRANCHISE BOND	100.00
	ACCESS IDAHO	ACCESS IDAHO NOV 2015	8.50
925100 Total			108.50
930200	DESAUTEL HEGE COMM	NATURAL GAS-PROJ SUPPORT	1,828.50
	THINKING CAP	GAS PIPING INSERT UPDATE	500.00
		NATIONAL GAS SIGN CREATIVE	1,300.00
	Howard, Bruce Fletcher	Airfare, Delta 0062317351393, Washington DC/Colstrip Litigation	1,028.20
	Howard, Bruce Fletcher	Parking, Washington DC/Colstrip Litigation	20.00
	Howard, Bruce Fletcher	Meals, Washington DC/Colstrip Litigation	17.00
	Howard, Bruce Fletcher	Meals, Washington DC/Colstrip Litigation	14.66
	Gall, Jeremy A	Mileage, GAS OQ Review/AGA P2P Review	5.75
	Howard, Bruce Fletcher	Mileage, Colstrip Litigation Meeting in Washington DC	11.50
	Howard, Bruce Fletcher	Lodging, Washington DC/Colstrip Litigation	439.68
	Howard, Bruce Fletcher	Tips, Washington DC/Colstrip Litigation	4.00
	Folsom, Bruce W	Airfare, Alaska 0272161819789, NW Power Council Mtg on Direct Use of Natural Gas	312.00
	Folsom, Bruce W	Parking, NW Power Council Mtg on Direct Use of Natural Gas	10.00
930200 Total			5,491.29
Grand Total			8,718.04

2.12-16

Prep by: 
 Mgr. Review

Date: 3/10/2016

2-12-17

Miscellaneous Restating Adjustment

Retro Union Pay

Miscellaneous Adjustment
Retro-Active Union Pay

The Union Contract for IBEW Local 77 expired as of March 31, 2014. No salary increases were granted effective April 1, 2014 with the understanding that once the new contract was finalized, increases would be retro-active to this date. Accruals were recorded in 2014 for approximately \$1,165,000 and an additional \$1,948,000 was recorded in 2015 to non-labor accounts (expenditure type 885 misc.). Total O & M expense for retro-pay was approximately \$851,000 for this period (Sept 2014 - Mar 2015).

The amount of O & M included in the test period (January 1, 2015 through December 31, 2015) is approximately \$533,000. This adjustment removes Washington's electric and natural gas share of \$285,000 and \$80,000, respectively, as shown below.

Ferc Acct	184054
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Sum of Transaction Amt SUM			Accounting Period			
Code	Code Desc	Expenditure Type	201501	201502	201503	Grand Total
E58	Merit Cash	305 Incentive/Bonus Pay			\$ 98,451	\$ 98,451
		515 Payroll Tax loading			\$ 7,661	\$ 7,661
		Total			\$ 106,112	\$ 106,112
E58 Total					\$ 106,112	\$ 106,112
E70	Retro Pay	310 Non Benefit Labor - NU		\$ 536		\$ 536
		315 Non Benefit Labor - Union		\$ 1,824	\$ 499	\$ 2,323
		340 Regular Payroll - NU		\$ 8,935	\$ 1,745	\$ 10,679
		345 Regular Payroll - Union	\$ 218	\$ 1,491,076	\$ 60,571	\$ 1,551,865
		510 Payroll Benefits loading	\$ 122	\$ 840,006	\$ 34,897	\$ 875,025
		512 Incentive Loading-NU		\$ 1,063	\$ 208	\$ 1,271
		514 Incentive Loading-Union	\$ 3	\$ 22,366	\$ 909	\$ 23,278
		515 Payroll Tax loading	\$ 11	\$ 120,190	\$ 5,240	\$ 125,442
		520 Payroll Time Off loading	\$ 37	\$ 255,002	\$ 9,970	\$ 265,009
		525 Small Tools loading	\$ 15	\$ 104,375	\$ 5,451	\$ 109,842
			Total	\$ 407	\$ 2,845,373	\$ 119,489
E70 Total			\$ 407	\$ 2,845,373	\$ 119,489	\$ 2,965,269
E71	OT Adjustment	320 Overtime Pay - NU	\$ 34,957			\$ 34,957
		325 Overtime Pay - Union	\$ 4,632			\$ 4,632
		515 Payroll Tax loading	\$ 3,173			\$ 3,173
		Total	\$ 42,762			\$ 42,762
E71 Total			\$ 42,762			\$ 42,762
Grand Total			\$ 43,169	\$ 2,845,373	\$ 225,601	\$ 3,114,143

\$ 189 \$ 1,343,002 \$ 56,675 \$ 1,399,866

Journal Accruals	O & M	Capital	Total	
Sep-14	\$ 364,747	\$ 395,524	\$ 760,272	
Dec-14	\$ 213,591	\$ 191,676	\$ 405,267	
Feb-15	\$ 854,950	\$ 868,052	\$ 1,723,003	Test period
Mar-15	\$ 112,800	\$ 112,800	\$ 225,600	Test period
	\$ 1,546,089	\$ 1,568,053	\$ 3,114,141	

Loaders (as a percent of total costs)	O & M	Capital	Total	
Sep-14	\$ (163,961)	\$ (177,796)	\$ (341,757)	
Dec-14	\$ (96,013)	\$ (86,162)	\$ (182,175)	
Feb-15	\$ (384,317)	\$ (390,206)	\$ (774,523)	Test period
Mar-15	\$ (50,706)	\$ (50,706)	\$ (101,412)	Test period
	\$ (694,997)	\$ (704,870)	\$ (1,399,866)	

Total (Journal accruals - loaders)	O & M	Capital	Total	
Sep-14	\$ 200,786	\$ 217,729	\$ 418,515	
Dec-14	\$ 117,578	\$ 105,514	\$ 223,092	
Feb-15	\$ 470,634	\$ 477,846	\$ 948,480	Test period
Mar-15	\$ 62,094	\$ 62,094	\$ 124,188	Test period
	\$ 851,092	\$ 863,183	\$ 1,714,275	

2015 Test Period Accrual (Feb 15-Mar-15)	\$ 532,728	\$ 539,940	\$ 1,072,668	
Adjustment	\$ (532,728)	\$ (539,940)	\$ (1,072,668)	O&M Amount in test period

Allocation: CD AN	Note 7	Note 4	Total
Washington Electric	78.744%	67.900%	\$ (284,835)
Washington Gas	21.256%	70.758%	\$ (80,124)
Washington Only			\$ (364,959)

2.12-19

Miscellaneous Restating Adjustment

Plane Reclassification

2.12-20

Adjustment No. _____

Workpaper Ref. MR-PR-1

**Miscellaneous Adjustment
Plane Reclassifications
For the Twelve Months Ended December 31, 2015**

Accounting Year 2015

Sum of Transaction Amount										Grand Total
Ferc Acct	CD.AA	ED.AN	ED.WA	GD.AN	GD.OR	GD.AA	GD.ID	ZZ.ZZ		
500000	-	2,970.00	(2,970.00)	-	-	-	-	-	-	-
580000	-	(340.00)	-	-	-	-	-	340.00	-	-
928000	-	-	-	7,100.00	-	-	(7,100.00)	-	-	-
930200	(17,175.00)	28,920.00	-	-	5,680.00	(17,425.00)	-	-	-	-
Grand Total	(17,175.00)	31,550.00	(2,970.00)	7,100.00	5,680.00	(17,425.00)	(7,100.00)	340.00		-

Electric - 2015										
Ferc Acct	CD.AA	ED.AN	ED.WA	GD.AN	GD.OR	GD.AA	GD.ID	ZZ.ZZ		
500000 7	71.547%	100%	100%	0%	0%	0%	0%	0%	0%	0%
580000 7	71.547%	100%	100%	0%	0%	0%	0%	0%	0%	0%
928000 7	71.547%	100%	100%	0%	0%	0%	0%	0%	0%	0%
930200 7	71.547%	100%	100%	0%	0%	0%	0%	0%	0%	0%

Gas - 2015										
Ferc Acct	CD.AA	ED.AN	ED.WA	GD.AN	GD.OR	GD.AA	GD.ID	ZZ.ZZ		
500000 7	19.751%	0%	0%	100%	0%	69.082%	100%	0%	0%	0%
580000 7	19.751%	0%	0%	100%	0%	69.082%	100%	0%	0%	0%
923000 7	19.751%	0%	0%	100%	0%	69.082%	100%	0%	0%	0%
930200 7	19.751%	0%	0%	100%	0%	69.082%	100%	0%	0%	0%

WA Electric - 2015										
Ferc Acct	CD.AA	ED.AN	ED.WA	GD.AN	GD.OR	GD.AA	GD.ID	ZZ.ZZ		
500000 1	65.630%	65.630%	100.000%	0%	0%	0%	0%	0%	0%	0%
580000 3	67.017%	67.017%	100.000%	0%	0%	0%	0%	0%	0%	0%
928000 1	65.630%	65.630%	100.000%	0%	0%	0%	0%	0%	0%	0%
930200 4	68.040%	68.040%	100.000%	0%	0%	0%	0%	0%	0%	0%

WA Gas - 2015										
Ferc Acct	CD.AA	ED.AN	ED.WA	GD.AN	GD.OR	GD.AA	GD.ID	ZZ.ZZ		
500000 1	70.660%	0%	0%	70.660%	0%	70.660%	0%	0%	0%	0%
580000 3	70.648%	0%	0%	70.648%	0%	70.648%	0%	0%	0%	0%
928000 1	70.660%	0%	0%	70.660%	0%	70.660%	0%	0%	0%	0%
930200 4	72.499%	0%	0%	72.499%	0%	72.499%	0%	0%	0%	0%

WA Electric - Total										
Ferc Acct	CD.AA	ED.AN	ED.WA	GD.AN	GD.OR	GD.AA	GD.ID	ZZ.ZZ		
500000	-	1,921.89	(2,970.00)	-	-	-	-	-	-	(1,048.11) E-MR-1
580000	-	(226.88)	-	-	-	-	-	-	-	(226.88) E-MR-1
928000	-	-	-	-	-	-	-	-	-	- E-MR-1
930200	(8,343.69)	19,636.68	-	-	-	-	-	-	-	11,292.99 E-MR-1
	\$(8,343.69)	\$21,331.69	\$(2,970.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,018.00 E-MR-1

WA Gas - Total										
Ferc Acct	CD.AA	ED.AN	ED.WA	GD.AN	GD.OR	GD.AA	GD.ID	ZZ.ZZ		
500000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - G-MR-1
580000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - G-MR-1
928000	\$ -	\$ -	\$ -	\$ 5,016.86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,016.86 G-MR-1
930200	\$(2,400.28)	\$ -	\$ -	\$ -	\$ -	\$(8,727.10)	\$ -	\$ -	\$ -	\$(11,127.37) G-MR-1
	\$(2,400.28)	\$ -	\$ -	\$ 5,016.86	\$ -	\$(8,727.10)	\$ -	\$ -	\$ -	\$ (6,110.51) G-MR-1

Prep by:  1st Review: _____
Date: 3/14/2016 Mgr. Review: 

**Miscellaneous Adjustment
Plane Reclassifications
For the Twelve Months Ended December 31, 2015**

Balances As Recorded									
Accounting Year	2015								
Sum of Transaction Amount	Service CD	Jur ED		GD				ZZ	Grand Total
Ferc Acct	AA	AN	WA	AN	OR	AA	ID	ZZ	
500000			2,970.00						2,970.00
580000		340.00							340.00
928000							7,100.00		7,100.00
930200	34,600.00					17,425.00			52,025.00
Grand Total	34,600.00	340.00	2,970.00	-	-	17,425.00	7,100.00	-	62,435.00

MR-PR-3

Balances with Corrected Recording									
Accounting Year	2015								
Sum of Transaction Amount	Reclassified St CD	Reclassified Jurisdiction ED		GD				ZZ	Grand Total
Ferc Acct	AA	AN	WA	AN	OR	AA	ID	ZZ	
500000		2,970.00							2,970.00
580000								340.00	340.00
928000				7,100.00					7,100.00
930200	17,425.00	28,920.00			5,680.00				52,025.00
Grand Total	17,425.00	31,890.00	-	7,100.00	5,680.00	-	-	340.00	62,435.00

MR-PR-3

Net Adjustment									
Accounting Year	2015								
Sum of Transaction Amount	Reclassified St CD	Reclassified Jurisdiction ED		GD				ZZ	Grand Total
Ferc Acct	AA	AN	WA	AN	OR	AA	ID	ZZ	
500000	-	2,970.00	(2,970.00)						-
580000	-	(340.00)						340.00	-
928000	-	-		7,100.00			(7,100.00)		-
930200	(17,175.00)	28,920.00			5,680.00	(17,425.00)			-
Grand Total	(17,175.00)	31,550.00	(2,970.00)	7,100.00	5,680.00	(17,425.00)	(7,100.00)	340.00	-

MR-PR-1

Prep by: 1st Review:
Date: 3/10/2016 Mgr. Review:

2.12-22

Prep by: *[Signature]*
 Mgr. Review:

Date: 3/10/2016

Ferc Acct	Service	Jur	Accounting Period	Expenditure Organization	Project Number	Accounting Year	Task Number	Transaction Amount	Company	Statind	Reclassified Service	Reclassified Jurisdiction	Flight	Purpose of Flight
930200	GD	AA	201509	Z88	09900311	2015	930200	2,700.00	001	DL	CD	AA	AVA090815	EEL Board and CEO Meetings
930200	GD	AA	201509	Z88	09900311	2015	930200	2,700.00	001	DL	CD	AA	AVA090815	EEL Board and CEO Meetings
930200	GD	AA	201509	Z88	09900311	2015	930200	3,100.00	001	DL	CD	AA	AVA090815	EEL Board and CEO Meetings
930200	GD	AA	201509	Z88	09900311	2015	930200	3,100.00	001	DL	CD	AA	AVA090815	EEL Board and CEO Meetings
930200	GD	AA	201507	Z88	09900311	2015	930200	1,430.00	001	DL	CD	AA	AVA072715	Rating Agency Meetings
930200	GD	AA	201507	Z88	09900311	2015	930200	4,395.00	001	DL	CD	AA	AVA072715	Rating Agency Meetings
930200	GD	AA	201504	Z88	09903691	2015	930200	26,140.00	001	DL	ED	AN	AVA052015	Colstrip Mine and Plant Tour, Ownership and Operation Meeting
500000	ED	WA	201504	Z88	41005004	2015	500000	990.00	001	DL	ED	AN	AVA052015	Colstrip Mine and Plant Tour, Ownership and Operation Meeting
500000	ED	WA	201505	Z88	41005004	2015	500000	990.00	001	DL	ED	AN	AVA052015	Colstrip Mine and Plant Tour, Ownership and Operation Meeting
500000	ED	WA	201505	Z88	41005004	2015	500000	990.00	001	DL	ED	AN	AVA052015	Colstrip Mine and Plant Tour, Ownership and Operation Meeting
930200	CD	AA	201504	Z88	09902800	2015	930200	1,330.00	001	DL	GD	OR	AVA042015	East Medford Reinforcement Project, Medford Construction Tech Interviews
928000	GD	ID	201509	Z88	03900645	2015	928000	7,100.00	001	DL	GD	AN	AVA093015	Washington and Idaho Semi-Annual natural gas update meetings
580000	ED	AN	201507	Z88	09800165	2015	580000	340.00	001	DL	ZZ	ZZ	AVA071615	Commissioner Mack Redford's Celebration of Life
930200	CD	AA	201510	Z88	09903691	2015	930200	4,350.00	001	DL	GD	OR	AVA102315	5th Annual CUB Policy Conference
930200	CD	AA	201512	Z88	09903691	2015	930200	2,780.00	001	DL	ED	AN	AVA113015	Colstrip Litigation - Oral Arguments
								62,435.00						

Accounting Yr 2015

Ferc Acct	Sum of Trans Service		Jur		Grand Total	
	CD	AA	ED	AN	WA	ID
500000					2,970.00	
580000		340.00				
928000	34,600.00				17,425.00	7,100.00
930200	34,600.00				2,970.00	7,100.00
Grand Total					17,425.00	62,435.00

Accounting Yr 2016

Ferc Acct	Sum of Trans Service		Reclassified Jurisdiction		Grand Total	
	CD	AA	ED	AN	OR	ZZ
500000						2,970.00
580000						340.00
928000					7,100.00	7,100.00
930200	17,425.00				5,680.00	52,025.00
Grand Total					17,100.00	62,435.00

2.13

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED December 31, 2015
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Debt Interest
	Adjsutment Number	2.13
	Workpaper Reference	G-DI
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	35
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (35)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>\$ -</u>

Jma

2-13-01

AVISTA UTILITIES
Restate Debt Interest
Washington - GAS
TWELVE MONTHS ENDED December 31, 2015
(000's)

Adjustment Description	Restate Debt Interest			Reconciliation
	2.13 Adjustment ROO	All other Adjustments	Summary TOTAL	FIT Expense Line No. 27 Adjustments
1.00 Per Results Report	269,077		269,077	35
1.01 Deferred FIT Rate Base		135	135	(1)
1.02 Deferred Debits & Credits		-	-	-
1.03 Working Capital		3,759	3,759	(35)
2.01 Eliminate B & O Taxes		-	-	-
2.02 Restate Property Tax		-	-	-
2.03 Uncollectible Expense		-	-	-
2.04 Regulatory Expense		-	-	-
2.05 Injuries and Damages		-	-	-
2.06 FIT / DFIT Expense		-	-	-
2.07 Office Space Charges to Non-Utility		-	-	-
2.08 Restate Excise Taxes		-	-	-
2.09 Net Gains/Losses		-	-	-
2.10 Weather Normalization		-	-	-
2.11 Eliminate Adder Schedules		-	-	-
2.12 Misc Restating		-	-	-
2.13 Restate Debt Interest		-	-	-
2.14 2015 Project Compass Deferral		-	-	-
	<u>269,077</u>	<u>3,894</u>	<u>272,971</u>	
Weighted Average Cost of Debt	2.69% ✓	2.69%		
Restated Debt Interest	7,238	105	7,343	(1)
Interest Per Results (G-FIT-12A)	<u>7,338</u> ✓		<u>7,338</u>	
Increase (Decrease) in Interest Expense	(100)	105	5	
FIT Rate	35% ✓	35%		
Increase (Decrease) in FIT	<u>35</u>	<u>(37)</u>	<u>(2)</u>	<u>(1)</u>

2.13-02

CBR-12/2015

**AVISTA UTILITIES
ACTUAL COST OF CAPITAL
Washington - Gas
December 31, 2015**

<u>Component</u>	<u>Capital Structure</u>	<u>Cost</u>	<u>Weighted Cost</u>
Total Debt	50.61%	5.316%	2.69%
Common Equity	49.39%	9.80%	4.84%
Total	<u>100.00%</u>		<u>7.53%</u>

✓

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
	31,452,499	20,687,641	10,764,858
G-INT	10,778,666	7,337,779	3,440,887
G-SCM	(26,351,880)	(18,151,774)	(8,200,106)
	(5,678,047)	(4,801,912)	(876,135)
	35.00%	35.00%	35.00%
	(1,987,316)	(1,680,669)	(306,647)
G-DTE	11,419,402	7,837,585	3,581,817
99	(30,060)	(19,884)	(10,176)
	9,402,026	6,137,032	3,264,994
ALLOCATION RATIOS:			
G-ALL	0.000%	0.000%	0.000%
99			
Not Allocated			

2-13-03

2.14

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED December 31, 2015
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	2015 Project Compass Deferral
	Adjustment Number	2.14
	Workpaper Reference	G-CD
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	(2,087)
23	Taxes	-
24	Total Admin. & General	(2,087)
25	Total Gas Expense	(2,087)
26	OPERATING INCOME BEFORE FIT	2,087
	FEDERAL INCOME TAX	
27	Current Accrual	730
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 1,357
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Jma

**Avista Washington Gas
Compass Deferral and Amortization**

Deferral	G-PCD-2	Deferral Entries	Accumulated Deferral
	1/31/2015	\$ -	\$ -
	2/28/2015	\$ (174,269)	\$ (174,269)
	3/31/2015	\$ (180,954)	\$ (355,223)
	4/30/2015	\$ (184,918)	\$ (540,141)
	5/31/2015	\$ (188,786)	\$ (728,927)
	6/30/2015	\$ (193,805)	\$ (922,732)
	7/31/2015	\$ (193,993)	\$ (1,116,725)
	8/31/2015	\$ (193,993)	\$ (1,310,718)
	9/30/2015	\$ (193,993)	\$ (1,504,711)
	10/31/2015	\$ (193,993)	\$ (1,698,704)
	11/30/2015	\$ (193,993)	\$ (1,892,697)
	12/31/2015	\$ (193,993)	\$ (2,086,690) ✓

24	Months to Amortize	(\$89,919.40)
3.25%	Interest rate	

# of Months	Payment Date	Beginning Balance	Amortization	Principal	Interest	Ending Balance
	G-PCD-1	2,086,690				2,086,690
1	1/31/2016		89,919.40	84,267.95	5,651.45	2,002,422
2	2/28/2016		89,919.40	84,496.17	5,423.23	1,917,926
3	3/30/2016		89,919.40	84,725.02	5,194.38	1,833,201
4	4/30/2016		89,919.40	84,954.48	4,964.92	1,748,247
5	5/31/2016		89,919.40	85,184.56	4,734.84	1,663,062
6	6/30/2016		89,919.40	85,415.27	4,504.13	1,577,647
7	7/31/2016		89,919.40	85,646.61	4,272.79	1,492,000
8	8/31/2016		89,919.40	85,878.57	4,040.83	1,406,121
9	9/30/2016		89,919.40	86,111.16	3,808.24	1,320,010
10	10/31/2016		89,919.40	86,344.37	3,575.03	1,233,666
11	11/30/2016		89,919.40	86,578.22	3,341.18	1,147,088
12	12/31/2016		89,918.40	86,811.70	3,106.70	1,060,276
13	1/31/2017		89,919.40	87,047.82	2,871.58	973,228
14	2/28/2017		89,919.40	87,283.57	2,635.83	885,944
15	3/30/2017		89,919.40	87,519.97	2,399.43	798,424
16	4/30/2017		89,919.40	87,757.00	2,162.40	710,667
17	5/31/2017		89,919.40	87,994.68	1,924.72	622,672
18	6/30/2017		89,919.40	88,233.00	1,686.40	534,439
19	7/31/2017		89,919.40	88,471.96	1,447.44	445,967
20	8/31/2017		89,919.40	88,711.57	1,207.83	357,255
21	9/30/2017		89,919.40	88,951.83	967.57	268,303
22	10/31/2017		89,919.40	89,192.75	726.65	179,110
23	11/30/2017		89,919.40	89,434.31	485.09	89,676
24	12/31/2017		89,918.40	89,675.53	242.87	-
					\$ 71,376	

	Amortization	Adjustment
2016 Amortization	1,079,032	
2017 Amortization	1,079,032	1,079,032 PF 3.07
2018 Amortization	0	(539,516) 18.02 (2018 Cross Check Adj) (1/2 of 2018)

Prep by: TK 1st Review: _____

Date: 3/10/2016

Mgr. Review: Jma

Worksheet Ref. G-PCD-1
 Avista Utilities
 Project Compass
 WA Natural Gas Revenue Requirement (1)

2.14-02

Line No.	February			March			April		
	Software (FERC 303100)	Hardware (FERC 391100)	Total	Software (FERC 303100)	Hardware (FERC 391100)	Total	Software (FERC 303100)	Hardware (FERC 391100)	Total
1	\$ 4,500,777	\$ 1,885,693	\$ 6,386,470	\$ 166,529	\$ 61,978	\$ 228,507	\$ 93,080	\$ 32,909	\$ 125,989
2		136,384	136,384		4,954	4,954		2,940	2,940
3	4,500,777	2,022,077	6,522,854	166,529	66,932	233,461	93,080	35,849	128,929
4	(4,500,777)	(2,022,077)	(6,522,854)	(166,529)	(66,932)	(233,461)	(93,080)	(35,849)	(128,929)
5	1,575,272	707,727	2,282,999	58,285	23,426	81,711	32,578	12,547	45,125
6	692,709	79,408	772,117	28,384	2,905	31,289	17,766	1,736	19,502
7	(2,232,796)	(1,234,942)	(3,467,738)	(79,860)	(40,601)	(120,461)	(42,736)	(21,566)	(64,302)
8	\$ 77,156,173	\$ 9,092,272	\$ 86,248,445	\$ 3,155,288	\$ 330,299	\$ 3,485,587	\$ 1,971,114	\$ 196,015	\$ 2,167,129
9	(2,250,389)	(942,847)	(3,193,236)	(83,265)	(30,989)	(114,254)	(46,540)	(16,455)	(62,995)
10	(3,712,691)	11,767	(3,700,924)	(154,897)	(714)	(155,611)	(98,681)	(1,101)	(99,782)
11	71,193,093	8,161,192	79,354,285	2,917,126	298,596	3,215,722	1,825,893	178,459	2,004,352
12		7.32%	7.32%		7.32%	7.32%		7.32%	7.32%
13	\$ 5,211,334	\$ 597,399	\$ 5,808,734	\$ 213,534	\$ 21,857	\$ 235,391	\$ 133,655	\$ 13,063	\$ 146,719
14	\$ 7,444,130	\$ 1,832,341	\$ 9,276,472	\$ 293,394	\$ 62,458	\$ 355,852	\$ 176,391	\$ 34,629	\$ 211,021
15	0.62014	0.62014	0.62014	0.62014	0.62014	0.62014	0.62014	0.62014	0.62014
16	\$ 12,003,951	\$ 2,954,722	\$ 14,958,674	\$ 473,109	\$ 100,716	\$ 573,825	\$ 284,437	\$ 55,841	\$ 340,280
17	13.98%	13.98%	13.98%	13.98%	13.98%	13.98%	13.98%	13.98%	13.98%
18	\$ 1,678,152	\$ 413,070	\$ 2,091,222	\$ 66,141	\$ 14,080	\$ 80,221	\$ 39,764	\$ 7,807	\$ 47,571
19	\$ 71,193,093	\$ 8,161,192	\$ 79,354,285	\$ 2,917,126	\$ 298,596	\$ 3,215,722	\$ 1,825,893	\$ 178,459	\$ 2,004,352
20	2.78%	2.78%	2.78%	2.78%	2.78%	2.78%	2.78%	2.78%	2.78%
21	\$ 1,979,168	\$ 226,881	\$ 2,206,049	\$ 81,096	\$ 8,301	\$ 89,397	\$ 50,760	\$ 4,961	\$ 55,721
22	35%	35%	35%	35%	35%	35%	35%	35%	35%
23	\$ 692,709	\$ 79,408	\$ 772,117	\$ 28,384	\$ 2,905	\$ 31,289	\$ 17,766	\$ 1,736	\$ 19,502

Notes:
 (1) Information provided based on actual transfers to plant at the time the Project went into service.
 (2) Project Compass Costs include the following:

Month	Software (FERC 303100)	Hardware (FERC 391100)	Total
March Actual	\$ 86,468,151	\$ 10,171,937	\$ 96,640,088
April Actual	\$ 3,155,288	\$ 330,299	\$ 3,485,587
May Actual	\$ 1,971,114	\$ 196,015	\$ 2,167,129
June Actual	\$ 1,999,828	\$ 206,658	\$ 2,206,487
July Actual	\$ 2,613,864	\$ 257,995	\$ 2,871,859
Total Cost	\$ 96,306,444	\$ 11,172,594	\$ 107,479,039
Less: Maximo Project (#09905700) transferred to Plant in Sept. 2013	\$ 9,311,975	\$ 1,079,669	\$ 10,391,643
	\$ 86,994,469	\$ 10,092,925	\$ 97,087,396

(4) The carrying charge on the deferral balance will be 3.25%.

Prep by: _____ 1st Review: _____
 Date: 3/10/2016 Mgr. Review: *JMA*

2.14-03

	May			June			July			Total
	Software (FERC) 303100	Hardware (FERC) 391100	Total	Software (FERC) 303100	Hardware (FERC) 391100	Total	Software (FERC) 303100	Hardware (FERC) 391100	Total	
	\$ 83,326	\$ 30,614	\$ 113,940	\$ 108,911	\$ 38,219	\$ 147,130	\$ 4,092	\$ 1,435	\$ 5,527	\$ 7,007,563
	-	3,100	3,100	-	3,870	3,870	-	145	145	151,393
	83,326	33,714	117,040	108,911	42,089	151,000	4,092	1,580	5,672	7,158,956
	(83,326)	(33,714)	(117,040)	(108,911)	(42,089)	(151,000)	(4,092)	(1,580)	(5,672)	(7,158,956)
	29,164	11,800	40,964	38,119	14,731	52,850	1,432	553	1,985	2,505,634
	18,060	1,843	19,903	23,605	2,302	25,907	887	86	973	869,691
	\$ (36,102)	\$ (20,071)	\$ (56,173)	\$ (47,187)	\$ (25,056)	\$ (72,243)	\$ (1,773)	\$ (941)	\$ (2,714)	\$ (3,783,631)
	\$ 1,999,828	\$ 206,658	\$ 2,206,486	\$ 2,613,864	\$ 257,995	\$ 2,871,859	\$ 98,199	\$ 9,690	\$ 107,889	97,087,395
	(41,663)	(15,307)	(56,970)	(54,456)	(19,110)	(73,566)	(2,046)	(718)	(2,764)	(3,503,785)
	(102,063)	(1,876)	(103,939)	(133,401)	(2,342)	(135,743)	(5,012)	(88)	(5,100)	(4,201,099)
	1,856,102	189,475	2,045,577	2,426,007	236,543	2,662,550	91,141	8,884	100,025	89,382,511
	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
	\$ 135,867	\$ 13,870	\$ 149,736	\$ 177,584	\$ 17,315	\$ 194,899	\$ 6,672	\$ 650	\$ 7,322	\$ 6,542,800
	\$ 171,969	\$ 33,941	\$ 205,909	\$ 224,771	\$ 42,371	\$ 267,142	\$ 8,445	\$ 1,591	\$ 10,036	10,326,432
	0.62014	0.62014	0.62014	0.62014	0.62014	0.62014	0.62014	0.62014	0.62014	0.62014
	\$ 277,307	\$ 54,731	\$ 332,036	\$ 362,452	\$ 66,325	\$ 430,777	\$ 13,618	\$ 2,566	\$ 16,183	\$ 16,651,775
	13.98%	13.98%	13.98%	13.98%	13.98%	13.98%	13.98%	13.98%	13.98%	13.98%
	\$38,768	\$7,651	\$46,419	\$50,671	\$9,552	\$60,223	\$1,904	\$359	\$2,263	\$2,086,690
	\$1,856,102	\$189,475	\$2,045,577	\$2,426,007	\$236,543	\$2,662,550	\$91,141	\$8,884	\$100,025	\$89,382,511
	2.78%	2.78%	2.78%	2.78%	2.78%	2.78%	2.78%	2.78%	2.78%	2.78%
	\$51,600	\$5,267	\$56,867	\$67,443	\$6,576	\$74,019	\$2,534	\$247	\$2,781	\$2,484,834
	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
	\$18,060	\$1,843	\$19,903	\$23,605	\$2,302	\$25,907	\$887	\$86	\$973	\$869,692

Prep by: _____ 1st Review: _____
 Date: 3/10/2016 Mgr. Review: Jma

2.14-04

2015 Monthly Compass Deferred Revenue Requirement Schedule

	Feb	Mar	Apr	May	June	July	Total Deferral
January	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
February	\$ 174,268.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174,268.50
March	\$ 174,268.50	\$ 6,685.08	\$ -	\$ -	\$ -	\$ -	\$ 180,953.58
April	\$ 174,268.50	\$ 6,685.08	\$ 3,964.25	\$ -	\$ -	\$ -	\$ 184,917.83
May	\$ 174,268.50	\$ 6,685.08	\$ 3,964.25	\$ 3,868.25	\$ -	\$ -	\$ 188,786.08
June	\$ 174,268.50	\$ 6,685.08	\$ 3,964.25	\$ 3,868.25	\$ 5,018.58	\$ -	\$ 193,804.66
July	\$ 174,268.50	\$ 6,685.08	\$ 3,964.25	\$ 3,868.25	\$ 5,018.58	\$ 188.58	\$ 193,993.24
August	\$ 174,268.50	\$ 6,685.08	\$ 3,964.25	\$ 3,868.25	\$ 5,018.58	\$ 188.58	\$ 193,993.24
September	\$ 174,268.50	\$ 6,685.08	\$ 3,964.25	\$ 3,868.25	\$ 5,018.58	\$ 188.58	\$ 193,993.24
October	\$ 174,268.50	\$ 6,685.08	\$ 3,964.25	\$ 3,868.25	\$ 5,018.58	\$ 188.58	\$ 193,993.24
November	\$ 174,268.50	\$ 6,685.08	\$ 3,964.25	\$ 3,868.25	\$ 5,018.58	\$ 188.58	\$ 193,993.24
December	\$ 174,268.50	\$ 6,685.08	\$ 3,964.25	\$ 3,868.25	\$ 5,018.58	\$ 188.58	\$ 193,993.24
Annual Deferred Revenue Requirement							\$ 2,086,690.09

Prep by: _____ 1st Review: JMA
 Date: 3/10/2016 Mgr. Review: _____

AVISTA UTILITIES
CALCULATION OF CONVERSION FACTOR: WASHINGTON GAS
TWELVE MONTHS ENDED DECEMBER 31, 2015

Revenues		1.000000
Expense:		
Uncollectibles (1)		0.006740 ✓
Commission Fees (2)		0.002000 ✓
Washington Excise Tax (3)		0.038260 ✓
Total Expense		<u>0.047000</u>
Net Operating Income Before FIT		0.953000
Federal Income Tax @	35.00%	0.333550
REVENUE CONVERSION FACTOR		<u>0.619450</u>

NOTES:

(1) Calculation of Effective Uncollectible Rate:

Net Write-Offs *

✓ 1,025,822

Divided by:

Sales to Ultimate Customers + Transport **

✓ 152,201,668

EFFECTIVE RATE

0.006740 ✓

* From Uncollectible Adjustment Workpapers.

** From Results of Operations Report G-OPS-12A.

(2) WUTC fees rate per Regulatory Fee Calculation Schedule, Annual Report Year 2014

(3) Calculation of Effective Washington Excise Tax :

Nominal Rate *

0.038520 ✓

Multiplied by

Uncollectibles Factor:

Revenue

1.000000

Less: Effective Uncoll Rate

0.006740

0.993260

EFFECTIVE RATE

0.038260 ✓

* From Combined Excise Tax Return.

Prep by: [Signature]

1st Review: [Signature]

Date: 2/24/2016

Mgr. Review: [Signature]