

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended February 29, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	15,201,194	10,453,715	4,747,479
	Adjustments			
	Adjusted Net Operating Income (Loss)	15,201,194	10,453,715	4,747,479
E-APL	Electric Net Rate Base	2,155,451,082	1,421,880,494	733,570,588
	RATE OF RETURN	0.705%	0.735%	0.647%

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	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended February 29, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2015 thru 12-31-2015	100.000%	65.630%	34.370%
2	Input	Number of Customers Percent	2-01-2016 thru 02-29-2016	374,775 100.000%	246,415 65.750%	128,360 34.250%
3	E-OPS	Direct Distribution Operating Expense Percent	2-01-2016 thru 02-29-2016	2,199,353 100.000%	1,367,342 62.170%	832,011 37.830%
	Input	Jurisdictional 4-Factor Ratio	01-01-2015 thru 12-31-2015			
		Direct O & M Accts 500 - 598		22,258,114	14,179,208	8,078,906
		Direct O & M Accts 901 - 935		27,675,297	19,974,239	7,701,058
		Total		49,933,411	34,153,447	15,779,964
		Percentage		100.000%	68.398%	31.602%
		Direct Labor Accts 500 - 598		14,905,270	10,500,754	4,404,516
		Direct Labor Accts 901 - 935		5,379,445	4,296,600	1,082,845
		Total		20,284,715	14,797,354	5,487,361
		Percentage		100.000%	72.948%	27.052%
		Number of Customers		374,962	246,435	128,527
		Percentage		100.000%	65.723%	34.277%
		Net Direct Plant		951,044,253	619,058,713	331,985,540
		Percentage		100.000%	65.093%	34.907%
4		Total Percentages		400.000%	272.161%	127.839%
		Percent		100.000%	68.040%	31.960%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended February 29, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,870,162	57,859,575	7,660,811	3,349,776
		Direct O & M Accts 901 - 935		40,470,171	30,725,388	6,803,561	2,941,222
		Direct O & M Accts 901 - 905 Utility 9 Only		5,203,836	3,701,516	1,502,320	0
		Adjustments		0	0	0	0
		Total		114,544,169	92,286,479	15,966,692	6,290,998
		Percentage		100.000%	80.569%	13.939%	5.492%
		Direct Labor Accts 500 - 894		71,533,714	54,197,331	12,273,957	5,062,426
		Direct Labor Accts 901 - 935		5,276,902	3,297,361	193,627	1,785,914
		Direct Labor Accts 901 - 905 Utility 9 Only		10,808,995	7,263,025	3,545,970	0
		Total		87,619,611	64,757,717	16,013,554	6,848,340
		Percentage		100.000%	73.908%	18.276%	7.816%
		Number of Customers at		709,694	374,962	235,378	99,354
		Percentage		100.000%	52.834%	33.166%	14.000%
		Net Direct Plant		2,961,417,554	2,309,776,654	427,886,508	223,754,392
		Percentage		100.000%	77.995%	14.449%	7.556%
		Total Percentages		400.000%	285.306%	79.830%	34.863%
		Average (CD AA)		100.000%	71.326%	19.958%	8.716%

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RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended February 29, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 894		10,455,835	0	7,274,832 3,181,003
		Direct O & M Accts 901 - 935		9,194,411	0	6,419,305 2,775,106
		Direct O & M Accts 901 - 905 Utility 9 Only		1,502,320	0	1,502,320 0
		Total		21,152,566	0	15,196,457 5,956,109
		Percentage		100.000%	0.000%	71.842% 28.158%
		Direct Labor Accts 500 - 894		12,747,846	0	9,025,326 3,722,520
		Direct Labor Accts 901 - 935		1,617,630	0	158,227 1,459,403
		Direct Labor Accts 901 - 905 Utility 9 Only		3,545,970	0	3,545,970 0
		Total		17,911,446	0	12,729,523 5,181,923
		Percentage		100.000%	0.000%	71.069% 28.931%
		Number of Customers at		334,732	0	235,378 99,354
		Percentage		100.000%	0.000%	70.318% 29.682%
		Net Direct Plant		642,075,757	0	419,325,758 222,749,999
		Percentage		100.000%	0.000%	65.308% 34.692%
		Total Percentages		400.000%	0.000%	278.538% 121.462%
		Average (GD AA)		100.000%	0.000%	69.634% 30.366%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended February 29, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		65,517,641	57,859,575	7,658,066	0
		Direct O & M Accts 901 - 935		37,524,901	30,725,388	6,799,513	0
		Adjustments		0	0	0	0
		Total		103,042,542	88,584,963	14,457,579	0
		Percentage		100.000%	85.969%	14.031%	0.000%
		Direct Labor Accts 500 - 894		66,392,511	54,197,331	12,195,180	0
		Direct Labor Accts 901 - 935		3,705,603	3,297,361	408,242	0
		Total		70,098,114	57,494,692	12,603,422	0
		Percentage		100.000%	82.020%	17.980%	0.000%
		Number of Customers at Percentage		610,340	374,962	235,378	0
				100.000%	61.435%	38.565%	0.000%
		Net Direct Plant Percentage		2,706,279,542	2,286,953,784	419,325,758	0
				100.000%	84.505%	15.495%	0.000%
		Total Percentages		400.000%	313.930%	86.070%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.482%	21.518%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	01-01-2016 thru 02-29-2016	1,006,402,445	661,105,581	345,296,864	
				100.000%	65.690%	34.310%	
11		Book Depreciation Percent	2-01-2016 thru 02-29-2016	8,321,537	5,410,685	2,910,852	
				100.000%	65.020%	34.980%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended February 29, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	01-01-2016 thru 02-29-2016	2,537,127,584 100.000%	1,671,425,683 65.879%	865,701,901 34.121%
13	E-PLT	Net Electric General Plant - AMA Percent	01-01-2016 thru 02-29-2016	227,473,360 100.000%	151,866,167 66.762%	75,607,193 33.238%
14		Net Allocated Schedule M's - AMA Percent	2-01-2016 thru 02-29-2016	-15,790,060 100.000%	-10,152,465 64.297%	-5,637,595 35.703%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	33,714,854	0	33,714,854	22,844,701	0	22,844,701	10,870,153	0	10,870,153
99	442200	Commercial - Firm & Int.	25,187,672	0	25,187,672	17,734,584	0	17,734,584	7,453,088	0	7,453,088
1	442300	Industrial	8,309,621	0	8,309,621	4,731,278	0	4,731,278	3,578,343	0	3,578,343
99	444000	Public Street & Highway Lighting	642,434	0	642,434	434,350	0	434,350	208,084	0	208,084
99	448000	Interdepartmental Revenue	125,712	0	125,712	101,543	0	101,543	24,169	0	24,169
99	499XXX	Unbilled Revenue	(3,746,544)	0	(3,746,544)	(2,490,170)	0	(2,490,170)	(1,256,374)	0	(1,256,374)
		TOTAL SALES TO ULTIMATE CUSTOMERS	64,233,749	0	64,233,749	43,356,286	0	43,356,286	20,877,463	0	20,877,463
1	447XXX	Sales for Resale	0	10,637,878	10,637,878	0	6,981,639	6,981,639	0	3,656,239	3,656,239
		TOTAL SALES OF ELECTRICITY	64,233,749	10,637,878	74,871,627	43,356,286	6,981,639	50,337,925	20,877,463	3,656,239	24,533,702
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	32,525	0	32,525	20,549	0	20,549	11,976	0	11,976
1	453000	Sales of Water & Water Power	0	35,167	35,167	0	23,080	23,080	0	12,087	12,087
1	454000	Rent from Electric Property	195,177	12,753	207,930	164,932	8,370	173,302	30,245	4,383	34,628
1	456XXX	Other Electric Revenues	3,638,389	8,297,226	11,935,615	2,578,864	5,445,469	8,024,333	1,059,525	2,851,757	3,911,282
		TOTAL OTHER OPERATING REVENUE	3,866,091	8,345,146	12,211,237	2,764,345	5,476,919	8,241,264	1,101,746	2,868,227	3,969,973
		TOTAL ELECTRIC REVENUE	68,099,840	18,983,024	87,082,864	46,120,631	12,458,558	58,579,189	21,979,209	6,524,466	28,503,675

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	24,611	24,611	0	16,152	16,152	0	8,459	8,459
1	501XXX	Fuel	0	2,422,900	2,422,900	0	1,590,149	1,590,149	0	832,751	832,751
1	502000	Steam Expense	0	332,584	332,584	0	218,275	218,275	0	114,309	114,309
1	505000	Electric Expense	0	99,264	99,264	0	65,147	65,147	0	34,117	34,117
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	172,345	172,345	0	113,110	113,110	0	59,235	59,235
1	507000	Rent	0	1,808	1,808	0	1,187	1,187	0	621	621
MAINTENANCE											
1	510000	Supervision & Engineering	0	58,563	58,563	0	38,435	38,435	0	20,128	20,128
1	511000	Structures	0	54,247	54,247	0	35,602	35,602	0	18,645	18,645
1	512000	Boiler Plant	0	375,866	375,866	0	246,681	246,681	0	129,185	129,185
1	513000	Electric Plant	0	38,353	38,353	0	25,171	25,171	0	13,182	13,182
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	64,606	64,606	0	42,401	42,401	0	22,205	22,205
TOTAL STEAM POWER GENERATION EXP			0	3,645,147	3,645,147	0	2,392,310	2,392,310	0	1,252,837	1,252,837
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	215,606	215,606	0	141,502	141,502	0	74,104	74,104
1	536000	Water for Power	0	98,734	98,734	0	64,799	64,799	0	33,935	33,935
1	537000	Hydraulic Expense	325,349	255,550	580,899	213,377	167,717	381,094	111,972	87,833	199,805
1	538000	Electric Expense	0	573,042	573,042	0	376,087	376,087	0	196,955	196,955
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	68,508	68,508	0	44,962	44,962	0	23,546	23,546
1	540000	Rent	0	101,070	101,070	0	66,332	66,332	0	34,738	34,738
1	540100	MT Trust Funds Land Settlement Rents	484,153	0	484,153	317,402	0	317,402	166,751	0	166,751
MAINTENANCE											
1	541000	Supervision & Engineering	0	89,743	89,743	0	58,898	58,898	0	30,845	30,845
1	542000	Structures	0	23,855	23,855	0	15,656	15,656	0	8,199	8,199
1	543000	Reservoirs, Dams, & Waterways	0	61,815	61,815	0	40,569	40,569	0	21,246	21,246
1	544000	Electric Plant	0	323,699	323,699	0	212,444	212,444	0	111,255	111,255
1	545000	Miscellaneous Hydraulic Plant	0	58,547	58,547	0	38,424	38,424	0	20,123	20,123
TOTAL HYDRO POWER GENERATION EXP			809,502	1,870,169	2,679,671	530,779	1,227,390	1,758,169	278,723	642,779	921,502
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	113,258	113,258	0	74,331	74,331	0	38,927	38,927
1	547XXX	Fuel	0	6,579,384	6,579,384	0	4,318,050	4,318,050	0	2,261,334	2,261,334
1	548000	Generation Expense	0	178,683	178,683	0	117,270	117,270	0	61,413	61,413
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	(40,086)	(40,086)	0	(26,308)	(26,308)	0	(13,778)	(13,778)
1	550000	Rent	0	(2,819)	(2,819)	0	(1,850)	(1,850)	0	(969)	(969)
MAINTENANCE											
1	551000	Supervision & Engineering	0	42,384	42,384	0	27,817	27,817	0	14,567	14,567
1	552000	Structures	0	10,050	10,050	0	6,596	6,596	0	3,454	3,454
1	553000	Generating & Electric Equipment	0	296,684	296,684	0	194,714	194,714	0	101,970	101,970
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(115,202)	(115,202)	0	(75,607)	(75,607)	0	(39,595)	(39,595)
TOTAL OTHER POWER GENERATION EXP			0	7,062,336	7,062,336	0	4,635,013	4,635,013	0	2,427,323	2,427,323

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	13,452,207	13,452,207	0	8,828,684	8,828,684	0	4,623,523	4,623,523
1	556000	System Control & Load Dispatching	0	98,670	98,670	0	64,757	64,757	0	33,913	33,913
E-557	557XXX	Other Expense	682,532	7,017,669	7,700,201	(111,428)	4,605,697	4,494,269	793,960	2,411,972	3,205,932
TOTAL OTHER POWER SUPPLY EXPENSE			682,532	20,568,546	21,251,078	(111,428)	13,499,138	13,387,710	793,960	7,069,408	7,863,368
TOTAL PRODUCTION OPERATING EXP			1,492,034	33,146,198	34,638,232	419,351	21,753,851	22,173,202	1,072,683	11,392,347	12,465,030
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	209,098	209,098	0	137,231	137,231	0	71,867	71,867
1	561000	Load Dispatching	0	232,419	232,419	0	152,537	152,537	0	79,882	79,882
1	562000	Station Expense	0	29,075	29,075	0	19,082	19,082	0	9,993	9,993
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	8,086	8,086	0	5,307	5,307	0	2,779	2,779
1	565XXX	Transmission of Electricity by Others	0	1,599,865	1,599,865	0	1,049,991	1,049,991	0	549,874	549,874
1	566000	Miscellaneous Transmission Expense	0	99,210	99,210	0	65,112	65,112	0	34,098	34,098
1	567000	Rent	0	10,149	10,149	0	6,661	6,661	0	3,488	3,488
MAINTENANCE											
1	568000	Supervision & Engineering	0	86,554	86,554	0	56,805	56,805	0	29,749	29,749
1	569000	Structures	0	41,660	41,660	0	27,341	27,341	0	14,319	14,319
1	570000	Station Equipment	(503)	61,741	61,238	0	40,521	40,521	(503)	21,220	20,717
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	(2,708)	45,437	42,729	(2,708)	29,820	27,112	0	15,617	15,617
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	13,482	13,482	0	8,848	8,848	0	4,634	4,634
TOTAL TRANSMISSION OPERATING EXP			(3,211)	2,436,776	2,433,565	(2,708)	1,599,256	1,596,548	(503)	837,520	837,017

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,215,645	2,215,645	0	1,454,128	1,454,128	0	761,517	761,517
E-DEPX		Depreciation Expense-Transmission	0	959,202	959,202	0	629,524	629,524	0	329,678	329,678
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,583	96,583	0	63,387	63,387	0	33,196	33,196
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,793)	0	(11,793)	11,793	0	11,793
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,939	11,861	0	5,728	5,728
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,790	1,790	0	937	937
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	211,391	0	211,391	91,896	0	91,896	119,495	0	119,495
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,352	48,352	0	25,322	25,322
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407391	Amortization of Spokane River TDG	24,200	0	24,200	24,200	0	24,200	0	0	0
99	407395	Optional Renewable Power Revenue Offset	18,174	0	18,174	14,338	0	14,338	3,836	0	3,836
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(77,576)	0	(77,576)	(55,989)	0	(55,989)	(21,587)	0	(21,587)
99	407455	Amortization of Colstrip Refund	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	219,758	0	219,758	0	0	0	219,758	0	219,758
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	30,978	0	30,978	30,978	0	30,978	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(460)	(460)	0	(241)	(241)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,910,197	1,910,197	0	1,253,662	1,253,662	0	656,535	656,535
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	690,336	5,273,994	5,964,330	308,905	3,461,322	3,770,227	381,431	1,812,672	2,194,103
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	2,179,159	40,856,968	43,036,127	725,548	26,814,429	27,539,977	1,453,611	14,042,539	15,496,150

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	222,595	225,666	448,261	222,889	140,297	363,186	(294)	85,369	85,075
3	582000	Station Expense	45,601	3,060	48,661	22,230	1,902	24,132	23,371	1,158	24,529
3	583000	Overhead Line Expense	122,385	29,659	152,044	66,733	18,439	85,172	55,652	11,220	66,872
3	584000	Underground Line Expense	59,925	0	59,925	38,011	0	38,011	21,914	0	21,914
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	1,822	0	1,822	97	0	97	1,725	0	1,725
3	586000	Meter Expense	150,055	3,462	153,517	101,557	2,152	103,709	48,498	1,310	49,808
3	587000	Customer Installations Expense	52,772	9,902	62,674	24,073	6,156	30,229	28,699	3,746	32,445
3	588000	Miscellaneous Distribution Expense	458,943	356,281	815,224	259,848	221,500	481,348	199,095	134,781	333,876
3	589000	Rent	0	129,938	129,938	0	80,782	80,782	0	49,156	49,156
MAINTENANCE:											
3	590000	Supervision & Engineering	16,165	96,495	112,660	13,686	59,991	73,677	2,479	36,504	38,983
3	591000	Structures	29,757	0	29,757	634	0	634	29,123	0	29,123
3	592000	Station Equipment	88,518	3,167	91,685	82,790	1,969	84,759	5,728	1,198	6,926
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	788,095	0	788,095	406,457	0	406,457	381,638	0	381,638
3	594000	Underground Lines	48,976	0	48,976	41,608	0	41,608	7,368	0	7,368
3	595000	Line Transformers	10,369	12,022	22,391	6,785	7,474	14,259	3,584	4,548	8,132
3	596000	Street Light & Signal System Maintenance Exp	61,348	181	61,529	49,326	113	49,439	12,022	68	12,090
3	597000	Meters	3,730	0	3,730	1,322	0	1,322	2,408	0	2,408
3	598000	Miscellaneous Distribution Expense	38,297	38,766	77,063	29,296	24,101	53,397	9,001	14,665	23,666
TOTAL DISTRIBUTION OPERATING EXP			2,199,353	908,599	3,107,952	1,367,342	564,876	1,932,218	832,011	343,723	1,175,734
E-DEPX		Depreciation Expense-Distribution	3,589,920	3,424	3,593,344	2,262,948	2,129	2,265,077	1,326,972	1,295	1,328,267
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,250	0	2,250	2,250	0	2,250	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,748,064	0	4,748,064	4,132,077	0	4,132,077	615,987	0	615,987
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			8,340,234	3,424	8,343,658	6,397,275	2,129	6,399,404	1,942,959	1,295	1,944,254
TOTAL DISTRIBUTION EXPENSES			10,539,587	912,023	11,451,610	7,764,617	567,005	8,331,622	2,774,970	345,018	3,119,988

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	28,380	28,380	0	18,660	18,660	0	9,720	9,720
2	902000	Meter Reading Expenses	251,884	9,175	261,059	231,910	6,033	237,943	19,974	3,142	23,116
E-903	903XXX	Customer Records & Collection Expenses	122,294	711,982	834,276	75,461	468,128	543,589	46,833	243,854	290,687
2	904000	Uncollectible Accounts	0	264,170	264,170	0	173,692	173,692	0	90,478	90,478
2	905000	Misc Customer Accounts	0	18,964	18,964	0	12,469	12,469	0	6,495	6,495
TOTAL CUSTOMER ACCOUNTS EXPENSES			374,178	1,032,671	1,406,849	307,371	678,982	986,353	66,807	353,689	420,496
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	1,864,401	23,952	1,888,353	1,327,573	15,748	1,343,321	536,828	8,204	545,032
2	909000	Advertising	466	61,882	62,348	466	40,687	41,153	0	21,195	21,195
2	910000	Misc Customer Service & Info Exp	0	7,060	7,060	0	4,642	4,642	0	2,418	2,418
TOTAL CUSTOMER SERVICE & INFO EXP			1,864,867	92,894	1,957,761	1,328,039	61,077	1,389,116	536,828	31,817	568,645
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
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	36,730	2,328,745	2,365,475	23,662	1,584,478	1,608,140	13,068	744,267	757,335
4	921000	Office Supplies & Expenses	11,676	329,117	340,793	11,676	223,931	235,607	0	105,186	105,186
4	922000	Admin Exp Transferred--Credit	0	(9,541)	(9,541)	0	(6,492)	(6,492)	0	(3,049)	(3,049)
4	923000	Outside Services Employed	11,439	589,894	601,333	9,724	401,364	411,088	1,715	188,530	190,245
4	924000	Property Insurance Premium	0	103,699	103,699	0	70,557	70,557	0	33,142	33,142
4	925XXX	Injuries and Damages	0	292,888	292,888	0	199,281	199,281	0	93,607	93,607
4	926XXX	Employee Pensions and Benefits	0	72,504	72,504	0	49,332	49,332	0	23,172	23,172
4	927000	Franchise Requirements	327	0	327	0	0	0	327	0	327
1	928000	Regulatory Commission Expenses	325,776	238,438	564,214	265,169	156,487	421,656	60,607	81,951	142,558
4	930000	Miscellaneous General Expenses	2,787	266,846	269,633	1,414	181,562	182,976	1,373	85,284	86,657
4	931000	Rents	350	103,284	103,634	0	70,274	70,274	350	33,010	33,360
4	935000	Maintenance of General Plant	95,715	776,652	872,367	56,992	528,434	585,426	38,723	248,218	286,941
TOTAL ADMIN & GEN OPERATING EXP			484,800	5,092,526	5,577,326	368,637	3,459,208	3,827,845	116,163	1,633,318	1,749,481

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended February 29, 2016		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	145,770	1,399,323	1,545,093	107,213	952,099	1,059,312	38,557	447,224	485,781
E-AMTX		Amortization Expense-General Plant - 303000	0	36,228	36,228	0	24,634	24,634	0	11,594	11,594
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	85,029	1,184,214	1,269,243	83,416	805,739	889,155	1,613	378,475	380,088
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	5,359	5,359	0	3,646	3,646	0	1,713	1,713
99	407229	Idaho Earnings Test Amortization	(224,023)	0	(224,023)	0	0	0	(224,023)	0	(224,023)
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	6,776	2,625,124	2,631,900	190,629	1,786,118	1,976,747	(183,853)	839,006	655,153
		TOTAL ADMIN & GENERAL EXPENSES	491,576	7,717,650	8,209,226	559,266	5,245,326	5,804,592	(67,690)	2,472,324	2,404,634
		TOTAL EXPENSES BEFORE FIT	15,449,367	50,612,206	66,061,573	10,684,841	33,366,819	44,051,660	4,764,526	17,245,387	22,009,913
		NET OPERATING INCOME (LOSS) BEFORE FIT			21,021,291			14,527,529			6,493,762
E-FIT		FEDERAL INCOME TAX--Normal Accrual			655,151			443,503			211,648
E-FIT		DEFERRED FEDERAL INCOME TAX			5,202,316			3,654,837			1,547,479
E-FIT		AMORTIZED ITC - NOXON			(37,370)			(24,526)			(12,844)
		ELECTRIC NET OPERATING INCOME (LOSS)			15,201,194			10,453,715			4,747,479

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.750%	34.250%
E-ALL	3	Direct Distribution Operating Expense	100.000%	62.170%	37.830%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	1,366	141,719	143,085	1,366	93,010	94,376	0	48,709	48,709
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	1,958,501	1,958,501	0	1,285,364	1,285,364	0	673,137	673,137
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	73,353	73,353	0	48,142	48,142	0	25,211	25,211
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	405,644	405,644	0	266,224	266,224	0	139,420	139,420
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	5,020	5,020	0	3,295	3,295	0	1,725	1,725
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	0	0	0	0	0	0	0	0
1	456100	TRANSMISSION REVENUE OF OTHERS	0	617,128	617,128	0	405,021	405,021	0	212,107	212,107
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	266,000	266,000	0	174,576	174,576	0	91,424	91,424
1	456130	ANCILLARY SERVICES REVENUE	0	143,002	143,002	0	93,852	93,852	0	49,150	49,150
1	456150	OTHER ELECTRIC REV-CT FUEL SAL	0	0	0	0	0	0	0	0	0
1	456160	OTHER ELECTRIC REV-RES OPTIM O	0	0	0	0	0	0	0	0	0
1	456328	RESIDENTIAL DECOUPLING DEFERRE	2,392,564	0	2,392,564	1,683,234	0	1,683,234	709,330	0	709,330
1	456329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	1,231,905	0	1,231,905	885,942	0	885,942	345,963	0	345,963
1	456339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	12,554	0	12,554	8,322	0	8,322	4,232	0	4,232
1	456705	LOW VOLTAGE B ON A	0	77,413	77,413	0	50,806	50,806	0	26,607	26,607
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	0	0	0	0	0	0	0	0
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	0	0	0	0	0	0	0	0
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	4,609,447	4,609,447	0	3,025,180	3,025,180	0	1,584,267	1,584,267
TOTAL ACCOUNT 456			3,638,389	8,297,227	11,935,616	2,578,864	5,445,470	8,024,334	1,059,525	2,851,757	3,911,282

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	13,100,233	13,100,233	0	8,597,683	8,597,683	0	4,502,550	4,502,550
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	23,812	23,812	0	15,628	15,628	0	8,184	8,184
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	185,160	185,160	0	121,521	121,521	0	63,639	63,639
1	555710	Intercompany Purchase	0	143,002	143,002	0	93,852	93,852	0	49,150	49,150
TOTAL ACCOUNT 555			0	13,452,207	13,452,207	0	8,828,684	8,828,684	0	4,623,523	4,623,523

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	464,805	464,805	0	305,052	305,052	0	159,753	159,753
1	557010	Other Power Supply Expense - Financial	0	3,401,868	3,401,868	0	2,232,646	2,232,646	0	1,169,222	1,169,222
1	557150	Fuel - Economic Dispatch	0	(1,532,123)	(1,532,123)	0	(1,005,532)	(1,005,532)	0	(526,591)	(526,591)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	117,838	0	117,838	113,159	0	113,159	4,679	0	4,679
1	557170	Broker Fees - Power	0	36,274	36,274	0	23,807	23,807	0	12,467	12,467
1	557171	REC Broker Fees	5,438	1,247	6,685	5,438	818	6,256	0	429	429
1	557172	Trade Reporting	0	375	375	0	246	246	0	129	129
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(43,974)	0	(43,974)	(43,974)	0	(43,974)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	263,626	0	263,626	263,626	0	263,626	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(491,135)	0	(491,135)	(491,135)	0	(491,135)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	845,991	0	845,991	0	0	0	845,991	0	845,991
99	557390	Idaho PCA Amortization	(83,477)	0	(83,477)	0	0	0	(83,477)	0	(83,477)
1	557395	Optional Renewable Power Expense Offset	0	0	0	0	0	0	0	0	0
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	146,030	146,030	0	95,839	95,839	0	50,191	50,191
1	557711	Turbine Gas Bookout Offset	0	(146,030)	(146,030)	0	(95,839)	(95,839)	0	(50,191)	(50,191)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	4,645,223	4,645,223	0	3,048,660	3,048,660	0	1,596,563	1,596,563
TOTAL ACCOUNT 557			682,532	7,017,669	7,700,201	(111,428)	4,605,697	4,494,269	793,960	2,411,972	3,205,932

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE	E-903-1A
For Month Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	122,294	711,982	834,276	75,461	468,128	543,589	46,833	243,854	290,687
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			122,294	711,982	834,276	75,461	468,128	543,589	46,833	243,854	290,687

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.750%	34.250%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.879%	34.121%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	19,621	23,952	43,573	17,697	15,748	33,445	1,924	8,204	10,128
99	908600	Public Purpose Tariff Rider Expense Offset	1,968,056	0	1,968,056	1,397,564	0	1,397,564	570,492	0	570,492
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(123,276)	0	(123,276)	(87,688)	0	(87,688)	(35,588)	0	(35,588)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	1,864,401	23,952	1,888,353	1,327,573	15,748	1,343,321	536,828	8,204	545,032

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.750%	34.250%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT For Month Ended February 29, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.17%	52.17%
2	Cost of Debt		5.238%	5.205%
	Total Weighted Cost		2.733%	2.715%
E-APL	Net Rate Base	2,155,451,082	1,421,880,494	733,570,588
	Interest Deduction for FIT Calculation	58,776,435	38,859,994	19,916,441
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID: E-FIT-1A			AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES							
For Month Ended February 29, 2016							
Average of Monthly Averages Basis							
Ref/Basis	Description	System	Washington	Idaho			
Calculation of Taxable Operating Income:							
E-OPS	Operating Revenue	87,082,864	58,579,189	28,503,675			
E-OPS	Less: Operating & Maintenance Expense	49,121,685	31,905,282	17,216,403			
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	10,281,627	6,760,639	3,520,988			
E-OTX	Less: Taxes Other than FIT	6,658,261	5,385,739	1,272,522			
	Net Operating Income Before FIT	21,021,291	14,527,529	6,493,762			
E-INT	Less: Monthly Interest Expense	4,898,036	3,238,333	1,659,703			
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,793)	11,793			
E-SCM	Plus: Schedule M Adjustments	(14,220,382)	(10,013,485)	(4,206,897)			
	Taxable Net Operating Income	1,902,873	1,287,504	615,369			
	Tax Rate	35.00%	35.00%	35.00%			
	Total Federal Income Tax	666,005	450,626	215,379			
1	Production Tax Credit	(10,854)	(7,123)	(3,731)			
1	Investment Tax Credit - Noxon *	0	0	0			
	Total Net Federal Income Tax	655,151	443,503	211,648			
E-DTE	Deferred FIT	5,202,316	3,654,837	1,547,479			
1	411400 Amortized Investment Tax Credit - Noxon	(37,370)	(24,526)	(12,844)			
	Total Net FIT/Deferred FIT	5,820,097	4,073,814	1,746,283			
ALLOCATION RATIOS:							
E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%		
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%		

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	3,822,969	5,899,973	9,722,942	2,455,827	3,935,284	6,391,111	1,367,142	1,964,689	3,331,831
12	997001 Contributions In Aid of Construction	0	399,241	399,241	0	263,016	263,016	0	136,225	136,225
2	997002 Injuries and Damages	0	(15,001)	(15,001)	0	(9,863)	(9,863)	0	(5,138)	(5,138)
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
4	997005 FAS106 Current Retiree Medical Accrual	0	227,477	227,477	0	154,775	154,775	0	72,702	72,702
99	997007 Idaho PCA	762,514	0	762,514	0	0	0	762,514	0	762,514
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	51,810	51,810	0	35,252	35,252	0	16,558	16,558
12	997016 Redemption Expense Amortization	0	106,195	106,195	0	69,960	69,960	0	36,235	36,235
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	455,335	0	455,335	338,894	0	338,894	116,441	0	116,441
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	916,657	916,657	0	623,693	623,693	0	292,964	292,964
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(3,681,556)	0	(3,681,556)	(2,624,756)	0	(2,624,756)	(1,056,800)	0	(1,056,800)
12	997032 Interest Rate Swaps	0	42,920	42,920	0	28,275	28,275	0	14,645	14,645
4	997033 BPA Residential Exchange	49,680	0	49,680	29,906	0	29,906	19,774	0	19,774
99	997034 Montana Hydro Settlement	86,439	0	86,439	56,382	0	56,382	30,057	0	30,057
1	997041 Rathdrum Turbine Lease, Tax	0	(23,284)	(23,284)	0	(15,281)	(15,281)	0	(8,003)	(8,003)
99	997043 Washington Deferred Power Costs	(28,918)	0	(28,918)	(28,918)	0	(28,918)	0	0	0
1	997044 Non-Monetary Power Costs	0	23,812	23,812	0	15,628	15,628	0	8,184	8,184
1	997045 Section 199 Manufacturing Deduction	0	(125,001)	(125,001)	0	(82,038)	(82,038)	0	(42,963)	(42,963)
99	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(429,359)	(429,359)	0	(282,857)	(282,857)	0	(146,502)	(146,502)
11	997049 Tax Depreciation	0	(20,973,088)	(20,973,088)	0	(13,636,702)	(13,636,702)	0	(7,336,386)	(7,336,386)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	5,438	5,438	0	3,700	3,700	0	1,738	1,738
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061 CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0	33,333
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	15,258	73,674	88,932	12,677	48,352	61,029	2,581	25,322	27,903
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	47,034	0	47,034	62,267	0	62,267	(15,233)	0	(15,233)
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	109,384	109,384	0	57,283	57,283
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	523,934	523,934	0	340,662	340,662	0	183,272	183,272
4	997081 Deferred Compensation	0	(441,274)	(441,274)	0	(300,243)	(300,243)	0	(141,031)	(141,031)
4	997082 Meal Disallowances	0	32,952	32,952	0	22,421	22,421	0	10,531	10,531
4	997083 Paid Time Off	0	125,641	125,641	0	85,486	85,486	0	40,155	40,155
2	997084 Customer Uncollectibles	0	217,174	217,174	0	142,792	142,792	0	74,382	74,382
99	997088 Deferred O&M Colstrip & CS2	431,149	0	431,149	91,896	0	91,896	339,253	0	339,253
99	997089 CNC Transmission	0	0	0	0	0	0	0	0	0
99	997091 LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	997092 Smart Grid	0	0	0	0	0	0	0	0	0
99	997093 EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094 Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095 WA REC Deferral	(491,135)	0	(491,135)	(491,135)	0	(491,135)	0	0	0
1	997096 CDA Settlement Costs	0	2,727	2,727	0	1,790	1,790	0	937	937
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
1	997099 Kettle Falls Diesel Leak	0	(1,773)	(1,773)	0	(1,164)	(1,164)	0	(609)	(609)
99	997100 WA REC Amort	10,685	0	10,685	10,685	0	10,685	0	0	0
1	997101 Repairs 481 (a)	0	(1,706,783)	(1,706,783)	0	(1,120,162)	(1,120,162)	0	(586,621)	(586,621)
1	997102 Amort Idaho Earnings Test (254229)	(237,326)	0	(237,326)	0	0	0	(237,326)	0	(237,326)
99	997103 Def Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	997104 Spokane River TDG	33,969	0	33,969	24,200	0	24,200	9,769	0	9,769
1	997106 Investment Tax Credit	0	(890,792)	(890,792)	0	(584,627)	(584,627)	0	(306,165)	(306,165)
	TOTAL SCHEDULE M ADJUSTMENTS	1,479,996	(15,790,063)	(14,220,382)	138,982	(10,152,467)	(10,013,485)	1,430,699	(5,637,596)	(4,206,897)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.750%	34.250%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	11	Book Depreciation	100.000%	65.020%	34.980%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.879%	34.121%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	4,331,009	4,331,009	0	2,784,709	2,784,709	0	1,546,300	1,546,300
99	410100	Deferred Federal Income Tax Expense - Washin	938,998	0	938,998	938,998	0	938,998	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(603)	0	(603)	0	0	0	(603)	0	(603)
	410100	Total	938,395	4,331,009	5,269,404	938,998	2,784,709	3,723,707	(603)	1,546,300	1,545,697
14	411100	Deferred Federal Income Tax Expense - Allocate	0	32,765	32,765	0	21,067	21,067	0	11,698	11,698
99	411100	Deferred Federal Income Tax Expense - Washin	(89,937)	0	(89,937)	(89,937)	0	(89,937)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(9,916)	0	(9,916)	0	0	0	(9,916)	0	(9,916)
	411100	Total	(99,853)	32,765	(67,088)	(89,937)	21,067	(68,870)	(9,916)	11,698	1,782
Total Deferred Federal Income Tax Expense			838,542	4,363,774	5,202,316	849,061	2,805,776	3,654,837	(10,519)	1,557,998	1,547,479

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.297%	35.703%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	108,829	108,829	0	71,424	71,424	0	37,405	37,405
1	408150	R&P Property Tax--Production	0	1,292,225	1,292,225	0	848,087	848,087	0	444,138	444,138
1	408180	R&P Property Tax--Transmission	0	509,143	509,143	0	334,151	334,151	0	174,992	174,992
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	1,910,197	1,910,197	0	1,253,662	1,253,662	0	656,535	656,535
DISTRIBUTION											
99	408110	State Excise Tax	1,869,678	0	1,869,678	1,869,678	0	1,869,678	0	0	0
99	408120	Municipal Occupation & License Tax	1,895,152	0	1,895,152	1,589,005	0	1,589,005	306,147	0	306,147
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	955,120	0	955,120	673,394	0	673,394	281,726	0	281,726
99	409100	State Income Tax--Idaho	28,114	0	28,114	0	0	0	28,114	0	28,114
TOTAL DISTRIBUTION			4,748,064	0	4,748,064	4,132,077	0	4,132,077	615,987	0	615,987
TOTAL TAXES OTHER THAN FIT			4,748,064	1,910,197	6,658,261	4,132,077	1,253,662	5,385,739	615,987	656,535	1,272,522

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,724,999	8,724,999	0	5,726,217	5,726,217	0	2,998,782	2,998,782
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,312,600	1,312,600	0	687,400	687,400
1	182333	CDA Settlement Costs	0	1,240,612	1,240,612	0	814,214	814,214	0	426,398	426,398
1	182381	CDA Settlement Past Storage	0	33,521,580	33,521,580	0	22,000,213	22,000,213	0	11,521,367	11,521,367
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,909,502	29,512,206	0	15,139,716	15,139,716
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	16,875,922	17,029,101	153,179	11,230,059	11,383,238	0	5,645,863	5,645,863
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,096,158	39,684,171	44,780,329	4,997,539	27,001,110	31,998,649	98,619	12,683,061	12,781,680
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,058,526	4,058,526	0	2,761,421	2,761,421	0	1,297,105	1,297,105
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	68,505,185	68,505,185	0	46,610,928	46,610,928	0	21,894,257	21,894,257
		TOTAL INTANGIBLE PLANT	5,852,041	218,660,213	224,512,254	5,753,422	146,366,264	152,119,686	98,619	72,293,949	72,392,568
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,172	3,578,172	0	2,348,354	2,348,354	0	1,229,818	1,229,818
1	311XXX	Structures & Improvements	0	131,492,253	131,492,253	0	86,298,366	86,298,366	0	45,193,887	45,193,887
1	312000	Boiler Plant	0	174,255,149	174,255,149	0	114,363,654	114,363,654	0	59,891,495	59,891,495
1	313000	Generators	0	6,770	6,770	0	4,443	4,443	0	2,327	2,327
1	314000	Turbogenerator Units	0	54,558,275	54,558,275	0	35,806,596	35,806,596	0	18,751,679	18,751,679
1	315000	Accessory Electric Equipment	0	27,022,726	27,022,726	0	17,735,015	17,735,015	0	9,287,711	9,287,711
1	316000	Miscellaneous Power Plant Equipment	0	17,217,106	17,217,106	0	11,299,587	11,299,587	0	5,917,519	5,917,519
		TOTAL STEAM PRODUCTION PLANT	0	408,130,451	408,130,451	0	267,856,015	267,856,015	0	140,274,436	140,274,436
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,937,321	59,937,321	0	39,336,864	39,336,864	0	20,600,457	20,600,457
1	331XXX	Structures & Improvements	0	62,810,655	62,810,655	0	41,222,633	41,222,633	0	21,588,022	21,588,022
1	332XXX	Reservoirs, Dams, & Waterways	0	160,663,153	160,663,153	0	105,443,227	105,443,227	0	55,219,926	55,219,926
1	333000	Waterwheels, Turbines, & Generators	0	175,460,521	175,460,521	0	115,154,740	115,154,740	0	60,305,781	60,305,781
1	334000	Accessory Electric Equipment	0	42,584,307	42,584,307	0	27,948,081	27,948,081	0	14,636,226	14,636,226
1	335XXX	Miscellaneous Power Plant Equipment	0	9,526,404	9,526,404	0	6,252,179	6,252,179	0	3,274,225	3,274,225
1	336000	Roads, Railroads, & Bridges	0	2,681,350	2,681,350	0	1,759,770	1,759,770	0	921,580	921,580
		TOTAL HYDRAULIC PRODUCTION PLANT	0	513,663,711	513,663,711	0	337,117,494	337,117,494	0	176,546,217	176,546,217
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	594,062	594,062	0	311,106	311,106
1	341000	Structures & Improvements	0	16,793,398	16,793,398	0	11,021,507	11,021,507	0	5,771,891	5,771,891
1	342000	Fuel Holders, Producers, & Accessories	0	21,378,031	21,378,031	0	14,030,402	14,030,402	0	7,347,629	7,347,629
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,691,785	15,691,785	0	8,217,685	8,217,685
1	344000	Generators	0	208,089,820	208,089,820	0	136,569,349	136,569,349	0	71,520,471	71,520,471
1	344010	Generators - Solar	0	149,670	149,670	0	98,228	98,228	0	51,442	51,442
1	345000	Accessory Electric Equipment	0	20,747,526	20,747,526	0	13,616,601	13,616,601	0	7,130,925	7,130,925
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,795	21,795	0	11,414	11,414
1	346000	Miscellaneous Power Plant Equipment	0	1,807,044	1,807,044	0	1,185,963	1,185,963	0	621,081	621,081
		TOTAL OTHER PRODUCTION PLANT	0	293,813,336	293,813,336	0	192,829,692	192,829,692	0	100,983,644	100,983,644
		TOTAL PRODUCTION PLANT	0	1,215,607,498	1,215,607,498	0	797,803,201	797,803,201	0	417,804,297	417,804,297

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended February 29, 2016			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	21,946,456	21,946,456	0	14,403,459	14,403,459	0	7,542,997	7,542,997
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	21,289,322	21,289,322	0	13,972,182	13,972,182	0	7,317,140	7,317,140
1	353000	Station Equipment	0	242,597,644	242,597,644	0	159,216,834	159,216,834	0	83,380,810	83,380,810
1	354000	Towers & Fixtures	0	17,172,642	17,172,642	0	11,270,405	11,270,405	0	5,902,237	5,902,237
1	355000	Poles & Fixtures	0	198,494,475	198,494,475	0	130,271,924	130,271,924	0	68,222,551	68,222,551
1	356000	Overhead Conductors & Devices	0	131,774,522	131,774,522	0	86,483,619	86,483,619	0	45,290,903	45,290,903
1	357000	Underground Conduit	0	2,987,090	2,987,090	0	1,960,427	1,960,427	0	1,026,663	1,026,663
1	358000	Underground Conductors & Devices	0	2,342,270	2,342,270	0	1,537,232	1,537,232	0	805,038	805,038
1	359000	Roads & Trails	0	1,989,420	1,989,420	0	1,305,656	1,305,656	0	683,764	683,764
TOTAL TRANSMISSION PLANT			0	640,593,841	640,593,841	0	420,421,738	420,421,738	0	220,172,103	220,172,103
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	5,346,311	0	5,346,311	3,893,993	0	3,893,993	1,452,318	0	1,452,318
99	360400	Land Easements	2,491,385	0	2,491,385	335,296	0	335,296	2,156,089	0	2,156,089
99	361000	Structures & Improvements	20,389,319	0	20,389,319	13,893,798	0	13,893,798	6,495,521	0	6,495,521
3	362000	Station Equipment	123,329,332	2,085,820	125,415,152	79,581,468	1,296,754	80,878,222	43,747,864	789,066	44,536,930
99	363000	Energy Storage Equipment	2,354,235	0	2,354,235	2,354,235	0	2,354,235	0	0	0
99	364000	Poles, Towers, & Fixtures	340,349,457	0	340,349,457	216,026,631	0	216,026,631	124,322,826	0	124,322,826
99	365000	Overhead Conductors & Devices	214,783,770	0	214,783,770	134,068,359	0	134,068,359	80,715,411	0	80,715,411
99	366000	Underground Conduit	99,206,294	0	99,206,294	63,172,533	0	63,172,533	36,033,761	0	36,033,761
99	367000	Underground Conductors & Devices	174,669,090	0	174,669,090	112,994,296	0	112,994,296	61,674,794	0	61,674,794
99	368000	Line Transformers	235,035,828	0	235,035,828	160,445,026	0	160,445,026	74,590,802	0	74,590,802
99	369XXX	Services	151,887,239	0	151,887,239	99,346,465	0	99,346,465	52,540,774	0	52,540,774
99	370000	Meters	49,642,943	0	49,642,943	27,193,308	0	27,193,308	22,449,635	0	22,449,635
99	373XXX	Street Light & Signal Systems	50,661,703	0	50,661,703	33,334,493	0	33,334,493	17,327,210	0	17,327,210
TOTAL DISTRIBUTION PLANT			1,470,146,906	2,085,820	1,472,232,726	946,639,901	1,296,754	947,936,655	523,507,005	789,066	524,296,071
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,418,128	7,570,578	8,988,706	712,702	5,151,021	5,863,723	705,426	2,419,557	3,124,983
4	390XXX	Structures & Improvements	13,393,121	77,680,353	91,073,474	6,597,527	52,853,712	59,451,239	6,795,594	24,826,641	31,622,235
4	391XXX	Office Furniture & Equipment	3,487,904	52,348,237	55,836,141	3,406,469	35,617,740	39,024,209	81,435	16,730,497	16,811,932
4	392XXX	Transportation Equipment	25,827,835	14,200,758	40,028,593	18,723,628	9,662,196	28,385,824	7,104,207	4,538,562	11,642,769
4	393000	Stores Equipment	258,152	2,989,651	3,247,803	116,999	2,034,159	2,151,158	141,153	955,492	1,096,645
4	394000	Tools, Shop & Garage Equipment	1,959,005	10,980,420	12,939,425	928,516	7,471,078	8,399,594	1,030,489	3,509,342	4,539,831
4	394100	Electric Charging Stations	0	51,020	51,020	0	34,714	34,714	0	16,306	16,306
4	395000	Laboratory Equipment	253,392	619,441	872,833	218,672	421,468	640,140	34,720	197,973	232,693
4	396XXX	Power Operated Equipment	26,082,959	9,050,485	35,133,444	15,767,427	6,157,950	21,925,377	10,315,532	2,892,535	13,208,067
4	397XXX	Communications Equipment	20,920,306	74,611,172	95,531,478	12,459,547	50,765,441	63,224,988	8,460,759	23,845,731	32,306,490
4	398000	Miscellaneous Equipment	6,212	395,792	402,004	3,913	269,297	273,210	2,299	126,495	128,794
TOTAL GENERAL PLANT			93,607,014	250,497,907	344,104,921	58,935,400	170,438,776	229,374,176	34,671,614	80,059,131	114,730,745
TOTAL PLANT IN SERVICE			1,569,605,961	2,327,445,279	3,897,051,240	1,011,328,723	1,536,326,733	2,547,655,456	558,277,238	791,118,546	1,349,395,784

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended February 29, 2016			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(290,064,763)	(290,064,763)	0	(190,369,504)	(190,369,504)	0	(99,695,259)	(99,695,259)
E-ADEP		Hydro Production Plant	0	(140,334,831)	(140,334,831)	0	(92,101,750)	(92,101,750)	0	(48,233,081)	(48,233,081)
E-ADEP		Other Production Plant	0	(104,006,896)	(104,006,896)	0	(68,259,726)	(68,259,726)	0	(35,747,170)	(35,747,170)
E-ADEP		Transmission Plant	0	(202,813,689)	(202,813,689)	0	(133,106,624)	(133,106,624)	0	(69,707,065)	(69,707,065)
E-ADEP		Distribution Plant	(465,791,666)	(38,615)	(465,830,281)	(286,807,067)	(24,007)	(286,831,074)	(178,984,599)	(14,608)	(178,999,207)
E-ADEP		General Plant	(33,476,053)	(83,155,508)	(116,631,561)	(20,929,002)	(56,579,007)	(77,508,009)	(12,547,051)	(26,576,501)	(39,123,552)
TOTAL ACCUMULATED DEPRECIATION			(499,267,719)	(820,414,302)	(1,319,682,021)	(307,736,069)	(540,440,618)	(848,176,687)	(191,531,650)	(279,973,684)	(471,505,334)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(10,500,759)	(10,500,759)	0	(6,891,648)	(6,891,648)	0	(3,609,111)	(3,609,111)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(179,486)	0	(179,486)	(179,486)	0	(179,486)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,050,350)	(1,050,350)	0	(713,173)	(713,173)	0	(337,177)	(337,177)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,760,310)	(25,378,947)	(28,139,257)	(2,712,941)	(17,267,836)	(19,980,777)	(47,369)	(8,111,111)	(8,158,480)
E-AAAMT		General Plant - 390200, 396200	(120,778)	(251,002)	(371,780)	(117,217)	(170,782)	(287,999)	(3,561)	(80,220)	(83,781)
TOTAL ACCUMULATED AMORTIZATION			(3,060,574)	(37,181,058)	(40,241,632)	(3,009,644)	(25,043,439)	(28,053,083)	(50,930)	(12,137,619)	(12,188,549)
TOTAL ACCUMULATED DEPR/AMORT			(502,328,293)	(857,595,360)	(1,359,923,653)	(310,745,713)	(565,484,057)	(876,229,770)	(191,582,580)	(292,111,303)	(483,693,883)
NET ELECTRIC UTILITY PLANT before DFIT			1,067,277,668	1,469,849,919	2,537,127,587	700,583,010	970,842,676	1,671,425,686	366,694,658	499,007,243	865,701,901
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(135,306)	(135,306)	0	(88,801)	(88,801)	0	(46,505)	(46,505)
12		ADFIT - Electric Plant In Service (282900)	0	(451,129,726)	(451,129,726)	0	(297,199,752)	(297,199,752)	0	(153,929,974)	(153,929,974)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(48,137,334)	(48,137,334)	0	(32,752,642)	(32,752,642)	0	(15,384,692)	(15,384,692)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(389,722)	(389,722)	0	(265,167)	(265,167)	0	(124,555)	(124,555)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(11,732,554)	(11,732,554)	0	(7,700,075)	(7,700,075)	0	(4,032,479)	(4,032,479)
1		ADFIT - CDA Settlement Costs (283333)	0	382,471	382,471	0	251,016	251,016	0	131,455	131,455
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,236,597)	(3,236,597)	0	(2,132,238)	(2,132,238)	0	(1,104,359)	(1,104,359)
TOTAL ACCUMULATED DFIT			0	(514,378,768)	(514,378,768)	0	(339,887,659)	(339,887,659)	0	(174,491,109)	(174,491,109)
NET ELECTRIC UTILITY PLANT			1,067,277,668	955,471,151	2,022,748,819	700,583,010	630,955,017	1,331,538,027	366,694,658	324,516,134	691,210,792

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	3	Direct Distribution Operating Expense	100.000%	62.170%	37.830%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.879%	34.121%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Month Ended February 29, 2016
 Average of Monthly Averages Basis

Report ID:
E-APL-1A

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	#####	955,471,151	2,022,748,819	700,583,010	630,955,017	1,331,538,027	366,694,658	324,516,134	691,210,792
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation	0	0	0	(559,173)	0	(559,173)	559,173	0	559,173
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(2,884,740)	0	(2,884,740)	(924,509)	0	(924,509)	(1,960,231)	0	(1,960,231)
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	7,604,683	0	7,604,683	4,859,399	0	4,859,399	2,745,284	0	2,745,284
99	ADFIT - Kettle Falls Disallowed (190420)	156,413	0	156,413	156,413	0	156,413	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,444,449	0	1,444,449	0	0	0	1,444,449	0	1,444,449
99	ADFIT - Boulder Park Disallowed (190040)	404,443	0	404,443	0	0	0	404,443	0	404,443
99	Investment in WNP3 Exchange Power (124900, 12493)	8,676,800	0	8,676,800	8,676,800	0	8,676,800	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,559,397)	0	(1,559,397)	(1,559,397)	0	(1,559,397)	0	0	0
99	CDA Lake Settlement - WA (182382)	728,899	0	728,899	728,899	0	728,899	0	0	0
99	CDA Lake Settlement - ID (186382)	143,259	0	143,259	0	0	0	143,259	0	143,259
99	ADFIT - CDA Lake Settlement - Direct (283382)	(305,257)	0	(305,257)	(255,116)	0	(255,116)	(50,141)	0	(50,141)
99	CDA CDR Fund - Direct (182324)	53,020	0	53,020	53,020	0	53,020	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	376,312	0	376,312	349,502	0	349,502	26,810	0	26,810
99	ADFIT - Spokane River Relicensing (283322)	(131,685)	0	(131,685)	(122,307)	0	(122,307)	(9,378)	0	(9,378)
99	Spokane River PM&Es (182323)	346,787	0	346,787	221,931	0	221,931	124,856	0	124,856
99	ADFIT - Spokane River PM&Es (283323)	(121,400)	0	(121,400)	(77,700)	0	(77,700)	(43,700)	0	(43,700)
99	Montana Riverbed Settlement (186360)	817,439	0	817,439	592,011	0	592,011	225,428	0	225,428
99	ADFIT - Montana Riverbed Settlement (283365)	(286,584)	0	(286,584)	(207,685)	0	(207,685)	(78,899)	0	(78,899)
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,037,935)	(51)	(2,037,986)	(507,706)	(35)	(507,741)	(1,530,229)	(16)	(1,530,245)
99	Customer Deposits (235199)	(1,609,124)	0	(1,609,124)	(1,609,124)	0	(1,609,124)	0	0	0
C-WKC	Working Capital	84,663,970	43,553,136	128,217,106	84,663,970	0	84,663,970	0	43,553,136	43,553,136
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	89,149,178	43,553,085	132,702,263	90,342,502	(35)	90,342,467	(1,193,324)	43,553,120	42,359,796
	NET RATE BASE	#####	999,024,236	2,155,451,082	790,925,512	630,954,982	1,421,880,494	365,501,334	368,069,254	733,570,588

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	Production/Transmission Ratio	65.630%	34.370%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3	Direct Distribution Operating Expe	62.170%	37.830%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.040%	31.960%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	76,534	76,534		76,534	76,534		50,229	50,229		26,305	26,305		
1	Misc Intangible Plt (303000)	ED-AN	20,049	20,049		20,049	20,049		13,158	13,158		6,891	6,891		
Total Production/Transmission			96,583	96,583		96,583	96,583		63,387	63,387		33,196	33,196		
Distribution															
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013	2,013		2,013					
	Misc Intangible Plt (303000)	ED-WA	237	237		237	237	237		237					
Total Distribution			2,250	2,250		2,250	2,250	2,250		2,250					
General Plant - 303000															
7,4		CD-AA	49,899	35,591	9,959	4,349	35,591	35,591		24,216	24,216	11,375	11,375		
9,1		CD-AN	811	637	174		637	637		418	418	219	219		
		GD-ID	1,245		1,245										
		GD-WA	2,072		2,072										
		GD-OR	1,533			1,533									
Total General Plant - 303000			55,560	36,228	13,450	5,882	36,228	36,228		24,634	24,634	11,594	11,594		
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	1,590,284	1,134,286	317,389	138,609	1,134,286	1,134,286		771,768	771,768	362,518	362,518		
9,4		CD-AN	763	599	164		599	599		408	408	191	191		
9,4		CD-ID	1,551	1,217	334		1,217	1,217	1,217			1,217	1,217		
4		ED-AN	49,329	49,329			49,329	49,329		33,563	33,563	15,766	15,766		
		ED-ID	396	396			396	396				396	396		
		ED-WA	83,416	83,416			83,416	83,416	83,416		83,416				
8		GD-AA	28,282		19,694	8,588									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX			1,754,021	1,269,243	337,581	147,197	85,029	1,184,214	1,269,243	83,416	805,739	889,155	1,613	378,475	380,088
Gas Underground Storage															
		GD-AN	19		19										
Total Gas Underground Storage			19		19										
General Plant - 390200, 396200															
7,4		CD-AA	2,219	1,583	443	193	1,583	1,583		1,077	1,077	506	506		
4		ED-AN	3,776	3,776			3,776	3,776		2,569	2,569	1,207	1,207		
		GD-OR	0			0									
Total General Plant - 390200, 396200			5,995	5,359	443	193	5,359	5,359		3,646	3,646	1,713	1,713		
Total Amortization Expense			1,914,428	1,409,663	351,493	153,272	87,279	1,322,384	1,409,663	85,666	897,406	983,072	1,613	424,978	426,591

Allocation Ratios:													
Service -			Electric	Gas-North	Gas-South	Jurisdiction -			Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor		71.326%	19.958%	8.716%	1	Production/Transmission Rat	65.630%		34.370%			
8	Gas North/Oregon 4-Factor		0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	68.040%		31.960%			
9	Elec/Gas North 4-Factor		78.482%	21.518%	0.000%								

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(290,064,763)	(290,064,763)			(290,064,763)	(290,064,763)		(190,369,504)	(190,369,504)		(99,695,259)	(99,695,259)	
1	Hydro (ED-AN)	(140,334,831)	(140,334,831)			(140,334,831)	(140,334,831)		(92,101,750)	(92,101,750)		(48,233,081)	(48,233,081)	
1	Other (ED-AN)	(104,006,896)	(104,006,896)			(104,006,896)	(104,006,896)		(68,259,726)	(68,259,726)		(35,747,170)	(35,747,170)	
Total Electric Production		(534,406,490)	(534,406,490)			(534,406,490)	(534,406,490)		(350,730,980)	(350,730,980)		(183,675,510)	(183,675,510)	
Electric Transmission														
1	ED-AN	(202,813,689)	(202,813,689)			(202,813,689)	(202,813,689)		(133,106,624)	(133,106,624)		(69,707,065)	(69,707,065)	
Total Electric Transmissic		(202,813,689)	(202,813,689)			(202,813,689)	(202,813,689)		(133,106,624)	(133,106,624)		(69,707,065)	(69,707,065)	
Electric Distribution														
3	ED-AN	(38,615)	(38,615)				(38,615)			(24,007)	(24,007)		(14,608)	
	ED-ID	(178,984,599)	(178,984,599)			(178,984,599)	(178,984,599)					(178,984,599)	(178,984,599)	
	ED-WA	(286,807,067)	(286,807,067)			(286,807,067)	(286,807,067)		(286,807,067)	(286,807,067)				
Total Electric Distribution		(465,830,281)	(465,830,281)			(465,791,666)	(38,615)	(465,830,281)	(286,807,067)	(24,007)	(286,831,074)	(178,984,599)	(14,608)	(178,999,207)
Gas Underground Storage														
	GD-AN	(14,178,470)		(14,178,470)										
	GD-OR	(763,165)			(763,165)									
Total Gas Underground S		(14,941,635)		(14,178,470)	(763,165)									
Gas Distribution														
	GD-AN	(1,581,222)		(1,581,222)										
	GD-ID	(64,176,089)		(64,176,089)										
	GD-WA	(125,503,569)		(125,503,569)										
	GD-OR	(98,113,789)			(98,113,789)									
Total Gas Distribution		(289,374,669)		(191,260,880)	(98,113,789)									
General Plant														
4	ED-AN	(41,754,686)	(41,754,686)			(41,754,686)	(41,754,686)		(28,409,888)	(28,409,888)		(13,344,798)	(13,344,798)	
	ED-ID	(8,187,099)	(8,187,099)			(8,187,099)	(8,187,099)				(8,187,099)		(8,187,099)	
	ED-WA	(18,648,960)	(18,648,960)			(18,648,960)	(18,648,960)		(18,648,960)	(18,648,960)				
7,4	CD-AA	(46,183,291)	(32,940,694)	(9,217,261)	(4,025,336)		(32,940,694)			(22,412,848)	(22,412,848)		(10,527,846)	
9,4	CD-AN	(10,779,568)	(8,460,128)	(2,319,440)			(8,460,128)			(5,756,271)	(5,756,271)		(2,703,857)	
9	CD-ID	(5,555,282)	(4,359,952)	(1,195,330)		(4,359,952)	(4,359,952)					(4,359,952)	(4,359,952)	
9	CD-WA	(2,905,141)	(2,280,042)	(625,099)		(2,280,042)	(2,280,042)		(2,280,042)	(2,280,042)				
8	GD-AA	(1,951,850)		(1,359,151)	(592,699)									
	GD-AN	(2,216,893)		(2,216,893)										
	GD-ID	(1,435,659)		(1,435,659)										
	GD-WA	(5,198,648)		(5,198,648)										
	GD-OR	(4,367,906)			(4,367,906)									
Total General Plant		(149,184,983)	(116,631,561)	(23,567,481)	(8,985,941)	(33,476,053)	(83,155,508)	(116,631,561)	(20,929,002)	(56,579,007)	(77,508,009)	(12,547,051)	(26,576,501)	(39,123,552)
Total Accumulated Depr		(1,656,551,747)	(1,319,682,021)	(229,006,831)	(107,862,895)	(499,267,719)	(820,414,302)	(1,319,682,021)	(307,736,069)	(540,440,618)	(848,176,687)	(191,531,650)	(279,973,684)	(471,505,334)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	Production/Transmission Ratio	65.630%		34.370%				
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3	Direct Distribution Operating Expense	62.170%		37.830%				
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.040%		31.960%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(9,337,754)	(9,337,754)			(9,337,754)	(9,337,754)		(6,128,368)	(6,128,368)		(3,209,386)	(3,209,386)	
1	Misc Intangible Plt (3030 ED-AN)	(1,163,005)	(1,163,005)			(1,163,005)	(1,163,005)		(763,280)	(763,280)		(399,725)	(399,725)	
Total Production/Transmission		(10,500,759)	(10,500,759)			(10,500,759)	(10,500,759)		(6,891,648)	(6,891,648)		(3,609,111)	(3,609,111)	
Distribution														
	Franchises (302000) ED-WA	(148,255)	(148,255)			(148,255)	(148,255)		(148,255)	(148,255)				
	Misc Intangible Plt (3030 ED-WA)	(31,231)	(31,231)			(31,231)	(31,231)		(31,231)	(31,231)				
Total Distribution		(179,486)	(179,486)			(179,486)	(179,486)		(179,486)	(179,486)				
General Plant - 303000														
7,4	CD-AA	(1,386,199)	(988,720)	(276,658)	(120,821)		(988,720)	(988,720)		(672,725)	(672,725)		(315,995)	(315,995)
9,1	CD-AN	(78,527)	(61,630)	(16,897)			(61,630)	(61,630)		(40,448)	(40,448)		(21,182)	(21,182)
	GD-ID	(58,374)		(58,374)										
	GD-WA	(144,674)		(144,674)										
	GD-OR	(75,270)			(75,270)									
Total General Plant - 303000		(1,743,044)	(1,050,350)	(496,603)	(196,091)		(1,050,350)	(1,050,350)		(713,173)	(713,173)		(337,177)	(337,177)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(34,400,525)	(24,536,518)	(6,865,657)	(2,998,350)		(24,536,518)	(24,536,518)		(16,694,647)	(16,694,647)		(7,841,871)	(7,841,871)
9,4	CD-AN	(26,571)	(20,854)	(5,717)			(20,854)	(20,854)		(14,189)	(14,189)		(6,665)	(6,665)
9	CD-ID	(36,683)	(28,790)	(7,893)		(28,790)	(28,790)	(28,790)				(28,790)	(28,790)	
4	ED-AN	(821,575)	(821,575)				(821,575)	(821,575)		(559,000)	(559,000)		(262,575)	(262,575)
	ED-ID	(18,579)	(18,579)			(18,579)	(18,579)					(18,579)	(18,579)	
	ED-WA	(2,712,941)	(2,712,941)			(2,712,941)	(2,712,941)	(2,712,941)						
8	GD-AA	(975,367)		(679,187)	(296,180)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(38,992,241)	(28,139,257)	(7,558,454)	(3,294,530)		(2,760,310)	(25,378,947)	(28,139,257)	(2,712,941)	(17,267,836)	(19,980,777)	(47,369)	(8,111,111)
Gas Underground Storage														
	GD-AN	(240,115)		(240,115)										
Total Gas Underground Storage		(240,115)		(240,115)										
General Plant - 390200, 396200														
7,4	CD-AA	(247,225)	(176,336)	(49,341)	(21,548)		(176,336)	(176,336)		(119,979)	(119,979)		(56,357)	(56,357)
9	CD-ID	(4,537)	(3,561)	(976)		(3,561)	(3,561)					(3,561)	(3,561)	
9	CD-WA	(8,332)	(6,539)	(1,793)		(6,539)	(6,539)	(6,539)			(6,539)			
4	ED-AN	(74,666)	(74,666)				(74,666)	(74,666)		(50,803)	(50,803)		(23,863)	(23,863)
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)			(110,678)			
	GD-WA	(1,863)		(1,863)										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(447,301)	(371,780)	(53,973)	(21,548)		(120,778)	(251,002)	(371,780)	(117,217)	(170,782)	(287,999)	(3,561)	(80,220)
Total Accumulated Amortization		(52,102,946)	(40,241,632)	(8,349,145)	(3,512,169)		(3,060,574)	(37,181,058)	(40,241,632)	(3,009,644)	(25,043,439)	(28,053,083)	(50,930)	(12,137,619)

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	Production/Transmission Ratio	65.630%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	68.040%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%			31.960%

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	0	477,164	0	0	477,164	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	10,254,203	0	0	7,313,913	7,313,913	0	0	2,046,534	2,046,534	0	893,756	893,756
9	CD-WA / ID / AN	1,625,996	699,092	343,147	233,891	1,276,130	191,664	94,078	64,124	349,866	0	0	0
	TOTAL ACCOUNT	13,604,571	712,703	705,426	7,570,578	8,988,707	668,828	94,078	2,110,658	2,873,564	848,544	893,756	1,742,300
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,712,091	1,052,423	2,164,230	4,495,438	7,712,091	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,242,688	0	0	0	0	2,242,688	0	0	2,242,688	0	0	0
99	GD-OR / AS	3,605,776	0	0	0	0	0	0	0	0	3,605,776	0	3,605,776
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	91,799,831	0	0	65,477,148	65,477,148	0	0	18,321,410	18,321,410	0	8,001,273	8,001,273
9	CD-WA / ID / AN	22,787,400	5,545,103	4,631,364	7,707,768	17,884,235	1,520,253	1,269,741	2,113,171	4,903,165	0	0	0
	TOTAL ACCOUNT	128,147,786	6,597,526	6,795,594	77,680,354	91,073,474	3,762,941	1,269,741	20,434,581	25,467,263	3,605,776	8,001,273	11,607,049
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	9,191,609	3,376,203	14,649	5,800,757	9,191,609	0	0	0	0	0	0	0
99	GD-WA / ID / AN	6,650	0	0	0	0	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	627,683	0	0	0	0	0	0	437,081	437,081	0	190,602	190,602
7	CD-AA	65,154,488	0	0	46,472,090	46,472,090	0	0	13,003,533	13,003,533	0	5,678,865	5,678,865
9	CD-WA / ID / AN	219,719	30,266	66,785	75,391	172,442	8,298	18,310	20,669	47,277	0	0	0
	TOTAL ACCOUNT	75,200,149	3,406,469	81,434	52,348,238	55,836,141	8,298	18,310	13,467,933	13,494,541	0	5,869,467	5,869,467
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	35,056,873	17,002,570	6,192,954	11,861,349	35,056,873	0	0	0	0	0	0	0
99	GD-WA / ID / AN	10,779,678	0	0	0	0	6,938,939	2,254,050	1,586,689	10,779,678	0	0	0
99	GD-OR / AS	3,678,684	0	0	0	0	0	0	0	0	3,678,684	0	3,678,684
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	606,673	0	0	432,715	432,715	0	0	121,080	121,080	0	52,878	52,878
9	CD-WA / ID / AN	5,783,423	1,721,058	911,253	1,906,693	4,539,004	471,848	249,830	522,741	1,244,419	0	0	0
	TOTAL ACCOUNT	55,905,331	18,723,628	7,104,207	14,200,757	40,028,592	7,410,787	2,503,880	2,230,510	12,145,177	3,678,684	52,878	3,731,562

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0		
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0		
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	0	0	0	0	0	0	0	0	0	0		
9		CD-WA / ID / AN	3,627,915	106,259	126,409	2,614,629	2,847,297	29,132	34,656	716,830	780,618	0	0	
		TOTAL ACCOUNT	4,169,919	116,998	141,154	2,989,651	3,247,803	113,403	34,656	716,830	864,889	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,675,986	910,552	267,539	2,497,895	3,675,986	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,681,208	0	0	0	0	1,957,091	362,138	361,979	2,681,208	0	0	
99		GD-OR / AS	965,091	0	0	0	0	0	0	0	0	965,091	0	
8		GD-AA	2,655,144	0	0	0	0	0	0	1,848,883	1,848,883	0	806,261	
7		CD-AA	11,640,986	0	0	8,303,050	8,303,050	0	0	2,323,308	2,323,308	0	1,014,628	
9		CD-WA / ID / AN	1,223,690	17,964	762,950	179,475	960,389	4,925	209,171	49,205	263,301	0	0	
		TOTAL ACCOUNT	22,842,105	928,516	1,030,489	10,980,420	12,939,425	1,962,016	571,309	4,583,375	7,116,700	965,091	1,820,889	2,785,980
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	51,020	0	0	51,020	51,020	0	0	0	0	0	0	
99		GD-WA / ID / AN	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	
8		GD-AA	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	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	51,020	0	0	51,020	51,020	0	0	0	0	0	0	0
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	582,186	216,475	34,018	331,693	582,186	0	0	0	0	0	0	
99		GD-WA / ID / AN	140,249	0	0	0	0	15,240	4,970	120,039	140,249	0	0	
99		GD-OR / AS	50,178	0	0	0	0	0	0	0	0	50,178	0	
8		GD-AA	240,989	0	0	0	0	0	0	167,810	167,810	0	73,179	
7		CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0	31,000	
9		CD-WA / ID / AN	47,099	2,197	701	34,067	36,965	602	192	9,340	10,134	0	0	
		TOTAL ACCOUNT	1,416,364	218,672	34,719	619,440	872,831	15,842	5,162	368,172	389,176	50,178	104,179	154,357
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	33,541,121	15,513,077	10,003,943	8,024,101	33,541,121	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,770,850	0	0	0	0	2,934,604	1,005,752	830,494	4,770,850	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	376,943	376,943	0	0	105,474	105,474	0	46,062	
9		CD-WA / ID / AN	1,548,590	254,350	311,589	649,441	1,215,380	69,733	85,426	178,051	333,210	0	0	
		TOTAL ACCOUNT	40,432,874	15,767,427	10,315,532	9,050,485	35,133,444	3,004,337	1,091,178	1,114,019	5,209,534	43,834	46,062	89,896

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	61,198,735	11,892,756	5,275,630	44,030,349	61,198,735	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,248,464	0	0	0	0	695,370	553,094	0	1,248,464	0	0	0
99	GD-OR / AS	1,224,148	0	0	0	0	0	0	0	0	1,224,148	0	1,224,148
8	GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514
7	CD-AA	35,778,007	0	0	25,519,021	25,519,021	0	0	7,140,575	7,140,575	0	3,118,411	3,118,411
9	CD-WA/ ID / AN	11,230,103	566,791	3,185,129	5,061,802	8,813,722	155,392	873,239	1,387,750	2,416,381	0	0	0
	TOTAL ACCOUNT	111,672,389	12,459,547	8,460,759	74,611,172	95,531,478	850,762	1,426,333	9,219,743	11,496,838	1,224,148	3,419,925	4,644,073
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	86,724	0	2,299	84,425	86,724	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	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	431,048	0	0	307,449	307,449	0	0	86,029	86,029	0	37,570	37,570
9	CD-WA/ ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	0
	TOTAL ACCOUNT	530,117	3,913	2,299	395,792	402,004	1,073	0	87,103	88,176	2,367	37,570	39,937
	TOTAL GENERAL PLANT	453,972,625	58,935,399	34,671,613	250,497,907	344,104,919	17,798,287	7,014,647	54,332,924	79,145,858	10,475,849	20,245,999	30,721,848

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.326%	19.958%	8.716%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.634%	30.366%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.482%	21.518%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN	10,470,532	153,179	0	10,317,353	10,470,532	0	0	0	0	0
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0
99		GD-OR / AS	994,401	0	0	0	0	0	0	0	0	994,401
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,981,671	0	0	6,406,267	6,406,267	0	0	1,792,562	1,792,562	0
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0
		TOTAL ACCOUNT	22,442,861	153,179	0	16,875,923	17,029,102	1,022,594	779,605	1,834,317	3,636,516	994,401
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	8,009,132	4,997,539	23,524	2,988,069	8,009,132	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	1,678,738	0	0	0	0	0	0	1,168,972	1,168,972	0
7		CD-AA	51,396,506	0	0	36,659,072	36,659,072	0	0	10,257,715	10,257,715	0
9		CD-WA / ID / AN	142,865	0	75,095	37,030	112,125	0	20,588	10,152	30,740	0
		TOTAL ACCOUNT	61,227,241	4,997,539	98,619	39,684,171	44,780,329	0	20,588	11,436,839	11,457,427	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	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
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,690,108	0	0	4,058,526	4,058,526	0	0	1,135,632	1,135,632	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	5,690,108	0	0	4,058,526	4,058,526	0	0	1,135,632	1,135,632	0
	303115	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	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
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	96,045,180	0	0	68,505,185	68,505,185	0	0	19,168,697	19,168,697	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	96,045,180	0	0	68,505,185	68,505,185	0	0	19,168,697	19,168,697	0
	TOTAL		185,405,390	5,150,718	98,619	129,123,805	134,373,142	1,022,594	800,193	33,575,485	35,398,272	994,401

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%	71.326%	19.958%	8.716%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.634%	30.366%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.482%	21.518%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended February 29, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	CD-AA	(66,793,565)	(47,641,178)	(13,330,660)	(5,821,727)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(632,183)	(496,156)	(136,027)	0
7	283750	CD-AA	(546,395)	(389,722)	(109,049)	(47,624)
Total			<u>(67,972,143)</u>	<u>(48,527,056)</u>	<u>(13,575,736)</u>	<u>(5,869,351)</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.326%	19.958%	8.716%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.634%	30.366%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.482%	21.518%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended February 29, 2016
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			2,721,032	2,721,032					2,721,032
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			815	815					815
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			(451)	(451)					(451)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			0	0					0
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	107,914,698	53,752,905		161,667,603	84,663,970	43,553,136	23,250,728	10,199,769	
TOTAL		107,914,698	53,752,905	2,721,396	164,388,999	84,663,970	43,553,136	23,250,728	10,199,769	2,721,396

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
1	Production/Transmission Ratio				34.370%		
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.326%	19.958%	8.716%	31.960%	27.501%	100.000%
99	Not Allocated						