

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	6,631,969	4,567,305	2,064,664
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	6,631,969	4,567,305	2,064,664
G-APL	Gas Net Adjusted Rate Base	427,539,527	288,999,747	138,539,780
	RATE OF RETURN	1.551%	1.580%	1.490%

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:
G-ALL-1A

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Month Ended February 29, 2016

Average of Monthly Averages Basis

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2012 thru 12-31-2014	100.000%	70.660%	29.340%
2	Input	Number of Customers Percent	2-01-2016 thru 02-29-2016	236,236 100.000%	156,638 66.306%	79,598 33.694%
3	G-OPS	Direct Distribution Operating Expense Percent	2-01-2016 thru 02-29-2016	1,060,289 100.000%	696,303 65.671%	363,986 34.329%
	Input	Jurisdictional 4-Factor Ratio	01-01-2015 thru 12-31-2015			
		Direct O & M Accounts 798 - 894		5,739,125	4,064,950	1,674,175
		Direct O & M Accounts 901 - 935		7,045,594	6,673,065	372,529
		Total		12,784,719	10,738,015	2,046,704
		Percentage		100.000%	83.991%	16.009%
		Direct Labor				
		Amount: Accounts 798 - 894		7,974,843	5,623,508	2,351,335
		Amount: Accounts 901 - 935		2,684,546	2,179,593	504,953
		Total		10,659,389	7,803,101	2,856,288
		Percentage		100.000%	73.204%	26.796%
		Total Number of Customers		235,378	155,972	79,406
		Percentage		100.000%	66.264%	33.736%
		Total Direct Plant		396,169,656	263,596,691	132,572,965
		Percentage		100.000%	66.536%	33.464%
4		Total Four Factor Allocators Percent		400.000%	289.996%	110.004%
				100.000%	72.499%	27.501%
6	Input	Actual Therms Purchased Percent	2-01-2016 thru 02-29-2016	30,625,394 100.000%	21,293,837 69.530%	9,331,557 30.470%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended February 29, 2016

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

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	XXXXXX
	Adjustments		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	XXXXXX
	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%	34.864%
	Average (CD AA)		100.000%	71.326%	19.958%	8.716%

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended February 29, 2016

Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 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	XXXXXX
	Total		21,152,566	0	15,196,457	5,956,109
	Percentage		100.000%	0.000%	71.842%	28.158%
	Direct Labor Accts 580 - 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	XXXXXX
	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%

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended February 29, 2016

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 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 580 - 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		610,340	374,962	235,378	0
	Percentage		100.000%	61.435%	38.565%	0.000%
	Net Direct Plant		2,706,279,542	2,286,953,784	419,325,758	0
	Percentage		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%
JP	Gas North/Oregon JP Factor %	01-01-2015 thru 12-31-2015	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2015 thru 12-31-2015	222,800,448	152,719,401	70,081,047	
			100.000%	68.545%	31.455%	
11	Book Depreciation Percent	2-01-2016 thru 02-29-2016	1,628,373	1,110,006	518,367	
			100.000%	68.167%	31.833%	
12	Net Gas Plant (before DFIT) - AMA Percent	01-01-2016 thru 02-29-2016	488,059,706	329,657,344	158,402,362	
			100.000%	67.544%	32.456%	
13	G-PLT Net Gas General Plant - AMA Percent	01-01-2016 thru 02-29-2016	55,524,408	40,369,352	15,155,056	
			100.000%	72.706%	27.294%	
14	Net Allocated Schedule M's - AMA Percent	2-01-2016 thru 02-29-2016	-4,601,302	-3,102,304	-1,498,998	
			100.000%	67.422%	32.578%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-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
	REVENUES									
	SALES OF GAS:									
99	480000 Residential	19,415,419	0	19,415,419	13,657,402	0	13,657,402	5,758,017	0	5,758,017
99	4812XX Commercial - Firm & Interruptible	9,427,278	0	9,427,278	6,847,665	0	6,847,665	2,579,613	0	2,579,613
99	4813XX Industrial-Firm	332,108	0	332,108	203,379	0	203,379	128,729	0	128,729
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	39,954	0	39,954	35,320	0	35,320	4,634	0	4,634
99	499XXX Unbilled Revenue	(3,656,980)	0	(3,656,980)	(2,586,109)	0	(2,586,109)	(1,070,871)	0	(1,070,871)
	TOTAL SALES TO ULTIMATE CUSTOMERS	25,557,779	0	25,557,779	18,157,657	0	18,157,657	7,400,122	0	7,400,122
	OTHER OPERATING REVENUES:									
99	483XXX Sales for Resale	9,413,849	0	9,413,849	6,545,449	0	6,545,449	2,868,400	0	2,868,400
4	488000 Miscellaneous Service Revenues	1,381	0	1,381	673	0	673	708	0	708
99	4893XX Transportation Revenues	511,049	0	511,049	459,035	0	459,035	52,014	0	52,014
99	493000 Rent from Gas Property	204	0	204	204	0	204	0	0	0
4	495XXX Other Gas Revenues	3,037,656	16,192	3,053,848	2,126,594	11,739	2,138,333	911,062	4,453	915,515
99	496100 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	12,964,139	16,192	12,980,331	9,131,955	11,739	9,143,694	3,832,184	4,453	3,836,637
	TOTAL GAS REVENUES	38,521,918	16,192	38,538,110	27,289,612	11,739	27,301,351	11,232,306	4,453	11,236,759
	PRODUCTION EXPENSES:									
G-804	804/805 City Gate Purchases	12,451,408	0	12,451,408	8,766,641	0	8,766,641	3,684,767	0	3,684,767
99	808XXX Net Natural Gas Storage Transactions	7,241,606	0	7,241,606	5,035,089	0	5,035,089	2,206,517	0	2,206,517
99	811000 Gas Used for Products Extraction	(12,045)	0	(12,045)	(8,375)	0	(8,375)	(3,670)	0	(3,670)
10	813000 Other Gas Expenses	0	115,424	115,424	0	79,117	79,117	0	36,307	36,307
99	813010 Gas Technology Institute (GTI) Expenses	12,400	0	12,400	8,879	0	8,879	3,521	0	3,521
	TOTAL PRODUCTION EXPENSES	19,693,369	115,424	19,808,793	13,802,234	79,117	13,881,351	5,891,135	36,307	5,927,442
	UNDERGROUND STORAGE EXPENSES:									
1	814000 Supervision & Engineering	0	2,256	2,256	0	1,594	1,594	0	662	662
1	824000 Other Expenses	0	55,335	55,335	0	39,100	39,100	0	16,235	16,235
1	837000 Other Equipment	0	26,558	26,558	0	18,766	18,766	0	7,792	7,792
	TOTAL UNDERGROUND STORAGE OPER EXP	0	84,149	84,149	0	59,460	59,460	0	24,689	24,689
G-DEPX	Depreciation Expense-Underground Storage	0	56,023	56,023	0	39,586	39,586	0	16,437	16,437
G-AMTX	Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX	Taxes Other Than FIT	0	26,325	26,325	0	18,601	18,601	0	7,724	7,724
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	82,367	82,367	0	58,200	58,200	0	24,167	24,167

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
 For Month Ended February 29, 2016
 Average of Monthly Averages Basis

Report ID:
G-OPS-1A

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UNDERGROUND STORAGE EXPENSES	0	166,516	166,516	0	117,660	117,660	0	48,856	48,856

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-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	870000 Supervision & Engineering	44,664	95,917	140,581	36,129	62,990	99,119	8,535	32,927	41,462
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	136,040	79,589	215,629	97,319	52,267	149,586	38,721	27,322	66,043
3	875000 Measuring & Reg Sta Exp-General	9,422	0	9,422	6,066	0	6,066	3,356	0	3,356
3	876000 Measuring & Reg Sta Exp-Industrial	1,730	0	1,730	44	0	44	1,686	0	1,686
3	877000 Measuring & Reg Sta Exp-City Gate	11,926	0	11,926	3,067	0	3,067	8,859	0	8,859
3	878000 Meter & House Regulator Expenses	2,193	6,314	8,507	205	4,146	4,351	1,988	2,168	4,156
3	879000 Customer Installation Expenses	146,663	9,748	156,411	84,551	6,402	90,953	62,112	3,346	65,458
3	880000 Other Expenses	301,536	69,401	370,937	207,918	45,576	253,494	93,618	23,825	117,443
3	881000 Rents	0	1,945	1,945	0	1,277	1,277	0	668	668
	MAINTENANCE									
3	885000 Supervision & Engineering	9,330	1,883	11,213	2,527	1,237	3,764	6,803	646	7,449
3	887000 Mains	53,597	1,639	55,236	27,132	1,076	28,208	26,465	563	27,028
3	889000 Measuring & Reg Sta Exp-General	6,964	0	6,964	5,351	0	5,351	1,613	0	1,613
3	890000 Measuring & Reg Sta Exp-Industrial	17,281	0	17,281	13,289	0	13,289	3,992	0	3,992
3	891000 Measuring & Reg Sta Exp-City Gate	11,113	0	11,113	7,406	0	7,406	3,707	0	3,707
3	892000 Services	193,624	0	193,624	122,304	0	122,304	71,320	0	71,320
3	893000 Meters & House Regulators	112,361	60,965	173,326	82,995	40,036	123,031	29,366	20,929	50,295
3	894000 Other Equipment	1,845	14,506	16,351	0	9,526	9,526	1,845	4,980	6,825
	TOTAL DISTRIBUTION OPERATING EXP	1,060,289	341,907	1,402,196	696,303	224,533	920,836	363,986	117,374	481,360
G-DEPX	Depreciation Expense-Distribution	1,190,595	5,383	1,195,978	795,086	3,743	798,829	395,509	1,640	397,149
G-OTX	Taxes Other Than FIT	2,137,346	0	2,137,346	1,817,985	0	1,817,985	319,361	0	319,361
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	3,327,941	5,383	3,333,324	2,613,071	3,743	2,616,814	714,870	1,640	716,510
	TOTAL DISTRIBUTION EXPENSES	4,388,230	347,290	4,735,520	3,309,374	228,276	3,537,650	1,078,856	119,014	1,197,870

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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	
	CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	17,815	17,815	0	11,812	11,812	0	6,003	6,003
2	902000	Meter Reading Expenses	160,329	5,760	166,089	147,791	3,819	151,610	12,538	1,941	14,479
G-903	903XXX	Customer Records & Collection Expenses	70,089	446,951	517,040	46,121	296,355	342,476	23,968	150,596	174,564
2	904000	Uncollectible Accounts	0	165,830	165,830	0	109,955	109,955	0	55,875	55,875
2	905000	Misc Customer Accounts	0	11,904	11,904	0	7,893	7,893	0	4,011	4,011
	TOTAL CUSTOMER ACCOUNTS EXPENSES		230,418	648,260	878,678	193,912	429,834	623,746	36,506	218,426	254,932
	CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX	Customer Assistance Expenses	941,448	13,990	955,438	778,495	9,276	787,771	162,953	4,714	167,667
2	909000	Advertising	0	38,845	38,845	0	25,757	25,757	0	13,088	13,088
2	910000	Misc Customer Service & Info Exp	0	4,432	4,432	0	2,939	2,939	0	1,493	1,493
	TOTAL CUSTOMER SERVICE & INFO EXP		941,448	57,267	998,715	778,495	37,972	816,467	162,953	19,295	182,248
	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

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Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	9,819	633,724	643,543	6,236	459,444	465,680	3,583	174,280	177,863
4	921000	Office Supplies & Expenses	1,942	90,549	92,491	1,942	65,647	67,589	0	24,902	24,902
4	922000	Admin. Expenses Transferred - Credit	0	(1,519)	(1,519)	0	(1,101)	(1,101)	0	(418)	(418)
4	923000	Outside Services Employed	1,999	155,668	157,667	1,999	112,858	114,857	0	42,810	42,810
4	924000	Property Insurance Premium	0	25,134	25,134	0	18,222	18,222	0	6,912	6,912
4	925XXX	Injuries and Damages	0	75,547	75,547	0	54,771	54,771	0	20,776	20,776
4	926XXX	Employee Pensions and Benefits	0	20,028	20,028	0	14,520	14,520	0	5,508	5,508
4	928000	Regulatory Commission Expenses	91,698	15,855	107,553	76,274	11,495	87,769	15,424	4,360	19,784
4	930000	Miscellaneous General Expenses	764	78,273	79,037	388	56,747	57,135	376	21,526	21,902
4	931000	Rents	620	27,058	27,678	620	19,617	20,237	0	7,441	7,441
4	935000	Maintenance of General Plant	20,447	198,613	219,060	14,696	143,992	158,688	5,751	54,621	60,372
TOTAL ADMIN & GEN OPERATING EXP			127,289	1,318,930	1,446,219	102,155	956,212	1,058,367	25,134	362,718	387,852
G-DEPX	Depreciation Expense-General Plant		30,684	345,687	376,371	20,971	250,619	271,590	9,713	95,068	104,781
G-AMTX	Amortization Expense - General Plant - 303000		3,317	10,133	13,450	2,072	7,346	9,418	1,245	2,787	4,032
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		334	337,247	337,581	0	244,501	244,501	334	92,746	93,080
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	443	443	0	321	321	0	122	122
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(25,110)	0	(25,110)	0	0	0	(25,110)	0	(25,110)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			23,236	693,510	716,746	23,043	502,787	525,830	193	190,723	190,916
TOTAL ADMIN & GENERAL EXPENSES			150,525	2,012,440	2,162,965	125,198	1,458,999	1,584,197	25,327	553,441	578,768
TOTAL EXPENSES BEFORE FIT			25,403,990	3,347,197	28,751,187	18,209,213	2,351,858	20,561,071	7,194,777	995,339	8,190,116
NET OPERATING INCOME (LOSS) BEFORE FIT			9,786,923			6,740,280			3,046,643		
G-FIT	FEDERAL INCOME TAX		1,202,987			866,539			336,448		
G-FIT	DEFERRED FEDERAL INCOME TAX		1,954,472			1,308,093			646,379		
G-FIT	AMORTIZED INVESTMENT TAX CREDIT		(2,505)			(1,657)			(848)		
GAS NET OPERATING INCOME (LOSS)			6,631,969			4,567,305			2,064,664		

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended February 29, 2016	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

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

Direct Allocated Total Direct Allocated Total Direct Allocated Total

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%		70.660%		29.340%
G-ALL 2	Number of Customers	100.000%		66.306%		33.694%
G-ALL 3	Direct Distribution Operating Expense	100.000%		65.671%		34.329%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%		72.499%		27.501%
G-ALL 10	Actual Annual Throughput	100.000%		68.545%		31.455%
G-ALL 99	Not Allocated	0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
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
4	495000	OTHER GAS REVENUE-MISCELLANEOU	4,372	16,192	20,564	4,372	11,739	16,111	0	4,453	4,453
4	495028	DEFERRED EXCHANGE RESERVATION	375,001	0	375,001	260,738	0	260,738	114,263	0	114,263
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 DEFFERAL	0	0	0	0	0	0	0	0	0
4	495328	RESIDENTIAL DECOUPLING DEFERRE	2,317,076	0	2,317,076	1,590,111	0	1,590,111	726,965	0	726,965
4	495329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	341,207	0	341,207	271,373	0	271,373	69,834	0	69,834
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	3,037,656	16,192	3,053,848	2,126,594	11,739	2,138,333	911,062	4,453	915,515

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ALLOCATION OF PURCHASED GAS COSTS
For Month Ended February 29, 2016
Average of Monthly Averages Basis

Report ID:
G-804-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	7,096,795	0	7,096,795	4,934,428	0	4,934,428	2,162,367	0	2,162,367
1	804001	Pipeline Demand Costs	2,097,507	0	2,097,507	1,482,098	0	1,482,098	615,409	0	615,409
1	804002	Transport Variable Charges	146,769	0	146,769	103,707	0	103,707	43,062	0	43,062
6	804010	Gas Costs - Fixed Hedge	2,097	0	2,097	1,458	0	1,458	639	0	639
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	44,001	0	44,001	30,594	0	30,594	13,407	0	13,407
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	1,539,252	0	1,539,252	1,070,242	0	1,070,242	469,010	0	469,010
6	804700	Gas Costs - Offsystem Bookout	134,284	0	134,284	93,368	0	93,368	40,916	0	40,916
6	804711	Gas Costs - Offsystem Bookout Offset	(134,284)	0	(134,284)	(93,368)	0	(93,368)	(40,916)	0	(40,916)
6	804730	Gas Costs - Intracompany LDC Gas	1,115,168	0	1,115,168	775,376	0	775,376	339,792	0	339,792
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(692,495)	0	(692,495)	(439,816)	0	(439,816)	(252,679)	0	(252,679)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	1,102,314	0	1,102,314	808,554	0	808,554	293,760	0	293,760
		TOTAL PURCHASED GAS COSTS	12,451,408	0	12,451,408	8,766,641	0	8,766,641	3,684,767	0	3,684,767

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	6	Actual Therms Purchased	100.000%	69.530%	30.470%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-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 & Collections	70,089	446,951	517,040	46,121	296,355	342,476	23,968	150,596	174,564
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			70,089	446,951	517,040	46,121	296,355	342,476	23,968	150,596	174,564

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.306%	33.694%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.544%	32.456%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	12,317	13,990	26,307	11,109	9,276	20,385	1,208	4,714	5,922
99	908600	Public Purpose Tariff Rider Expense Offset	1,087,096	0	1,087,096	925,351	0	925,351	161,745	0	161,745
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(157,965)	0	(157,965)	(157,965)	0	(157,965)	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			941,448	13,990	955,438	778,495	9,276	787,771	162,953	4,714	167,667

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.306%	33.694%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
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 Cost of Debt		2.733%	2.715%
	Total Weighted Cost		2.733%	2.715%
G-APL	Net Rate Base	427,539,527	288,999,747	138,539,780
	Interest Deduction for FIT Calculation	11,659,718	7,898,363	3,761,355
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended February 29, 2016				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	38,538,110	27,301,351	11,236,759
G-OPS	Operating & Maintenance Expense	24,618,750	17,360,227	7,258,523
G-OPS	Book Deprec/Amort and Reg Amortizations	1,968,766	1,364,258	604,508
G-OTX	Taxes Other than FIT	2,163,671	1,836,586	327,085
	Net Operating Income Before FIT	9,786,923	6,740,280	3,046,643
G-INT	Less: Interest Expense	971,643	658,197	313,446
G-SCM	Schedule M Adjustments	(5,378,175)	(3,606,257)	(1,771,918)
	Taxable Net Operating Income	3,437,105	2,475,826	961,279
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	1,202,987	866,539	336,448
G-DTE	Deferred FIT	1,954,472	1,308,093	646,379
99	411400 Amortized Investment Tax Credit	(2,505)	(1,657)	(848)
	Total FIT/Deferred FIT & ITC	3,154,954	2,172,975	981,979
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

GAS SCHEDULE M ITEMS

For Month Ended February 29, 2016

Average of Monthly Averages Basis

Report ID:
G-SCM-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,224,929	754,937	1,979,866	818,129	546,131	1,364,260	406,800	208,806	615,606
12	997001	Contributions In Aid of Construction	0	88,080	88,080	0	59,493	59,493	0	28,587	28,587
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	63,651	63,651	0	46,146	46,146	0	17,505	17,505
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	409,819	0	409,819	368,738	0	368,738	41,081	0	41,081
4	997015	Airplane Lease Payments	0	14,497	14,497	0	10,510	10,510	0	3,987	3,987
12	997016	Redemption Expense Amortization	0	24,162	24,162	0	16,320	16,320	0	7,842	7,842
4	997020	FAS87 Current Pension Accrual	0	256,493	256,493	0	185,955	185,955	0	70,538	70,538
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(2,740,618)	0	(2,740,618)	(1,942,899)	0	(1,942,899)	(797,719)	0	(797,719)
12	997032	Interest Rate Swaps	0	12,010	12,010	0	8,112	8,112	0	3,898	3,898
4	997033	DSM Tariff Rider	498,061	0	498,061	386,908	0	386,908	111,153	0	111,153
12	997048	AFUDC	0	(94,725)	(94,725)	0	(63,981)	(63,981)	0	(30,744)	(30,744)
11	997049	Tax Depreciation	0	(5,125,980)	(5,125,980)	0	(3,494,227)	(3,494,227)	0	(1,631,753)	(1,631,753)
1	997055	Deferred Gas Exchange	0	(375,000)	(375,000)	0	(264,975)	(264,975)	0	(110,025)	(110,025)
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	(154,224)	0	(154,224)	(134,829)	0	(134,829)	(19,395)	0	(19,395)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	175,454	175,454	0	119,602	119,602	0	55,852	55,852
4	997081	Deferred Compensation	0	(123,475)	(123,475)	0	(89,518)	(89,518)	0	(33,957)	(33,957)
4	997082	Meal Disallowances	0	9,220	9,220	0	6,684	6,684	0	2,536	2,536
4	997083	Paid Time Off	0	35,156	35,156	0	25,488	25,488	0	9,668	9,668
2	997084	Customer Uncollectibles	0	60,768	60,768	0	40,293	40,293	0	20,475	20,475
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(376,550)	(376,550)	0	(254,337)	(254,337)	0	(122,213)	(122,213)
12	997102	Amort Idaho Earnings Test (254229)	(28,851)	0	(28,851)	0	0	0	(28,851)	0	(28,851)
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
		TOTAL SCHEDULE M ADJUSTMENTS	(762,033)	(4,601,302)	(5,378,175)	(503,953)	(3,102,304)	(3,606,257)	(272,920)	(1,498,998)	(1,771,918)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.660%	29.340%
G-ALL	2	Number of Customers	100.000%	66.306%	33.694%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	69.530%	30.470%
G-ALL	11	Book Depreciation	100.000%	68.167%	31.833%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.544%	32.456%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	1,244,198	838,863	405,335
99	410100	Deferred Federal Income Tax Exp	646,652	415,538	231,114
		SUBTOTAL	1,890,850	1,254,401	636,449
14	411100	Deferred Federal Income Tax Expense - Allocated	9,644	6,502	3,142
99	411100	Deferred Federal Income Tax Exp	53,978	47,190	6,788
		SUBTOTAL	63,622	53,692	9,930
		Total Deferred Federal Income Tax Expense	1,954,472	1,308,093	646,379

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.422%	32.578%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-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
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	26,325	26,325	0	18,601	18,601	0	7,724	7,724
		TOTAL UNDERGROUND STORAGE TAX	0	26,325	26,325	0	18,601	18,601	0	7,724	7,724
		DISTRIBUTION									
99	408110	State Excise Tax	813,289	0	813,289	813,289	0	813,289	0	0	0
99	408120	Municipal Occupation & License Tax	922,662	0	922,662	765,833	0	765,833	156,829	0	156,829
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	365,613	0	365,613	238,863	0	238,863	126,750	0	126,750
99	409100	State Income Tax	35,782	0	35,782	0	0	0	35,782	0	35,782
		TOTAL DISTRIBUTION TAX	2,137,346	0	2,137,346	1,817,985	0	1,817,985	319,361	0	319,361
		TOTAL TAXES OTHER THAN FIT	2,137,346	26,325	2,163,671	1,817,985	18,601	1,836,586	319,361	7,724	327,085

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Month Ended February 29, 2016
 Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,834,318	3,636,517	1,022,594	1,329,862	2,352,456	779,605	504,456	1,284,061
4	3031XX	Misc Intangible IT Plant (3031XX)	20,588	31,741,168	31,761,756	0	23,012,030	23,012,030	20,588	8,729,138	8,749,726
TOTAL INTANGIBLE PLANT			1,822,787	33,575,486	35,398,273	1,022,594	24,341,892	25,364,486	800,193	9,233,594	10,033,787
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	831,205	831,205	0	594,031	594,031	0	237,174	237,174
1	351XXX	Structures & Improvements	0	1,851,397	1,851,397	0	1,308,197	1,308,197	0	543,200	543,200
1	352XXX	Wells	0	18,791,572	18,791,572	0	13,278,125	13,278,125	0	5,513,447	5,513,447
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	11,974,910	11,974,910	0	8,461,471	8,461,471	0	3,513,439	3,513,439
1	355000	Measuring & Regulating Equipment	0	645,665	645,665	0	456,227	456,227	0	189,438	189,438
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	1,955,404	1,955,404	0	1,381,688	1,381,688	0	573,716	573,716
TOTAL UNDERGROUND STORAGE PLANT			0	37,498,343	37,498,343	0	26,503,030	26,503,030	0	10,995,313	10,995,313
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	186,398	0	186,398	123,263	0	123,263	63,135	0	63,135
6	375000	Structures & Improvements	916,084	0	916,084	551,686	0	551,686	364,398	0	364,398
6	376000	Mains	285,637,581	2,512,521	288,150,102	186,777,591	1,746,956	188,524,547	98,859,990	765,565	99,625,555
6	378000	Measuring & Reg Station Equip-General	5,484,646	127,101	5,611,747	3,289,824	88,373	3,378,197	2,194,822	38,728	2,233,550
6	379000	Measuring & Reg Station Equip-City Gate	6,636,951	0	6,636,951	2,292,671	0	2,292,671	4,344,280	0	4,344,280
6	380000	Services	194,558,191	0	194,558,191	131,828,908	0	131,828,908	62,729,283	0	62,729,283
6	381000	Meters	73,829,835	0	73,829,835	50,654,716	0	50,654,716	23,175,119	0	23,175,119
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,395,305	0	3,395,305	2,625,310	0	2,625,310	769,995	0	769,995
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			570,733,586	2,639,622	573,373,208	378,207,894	1,835,329	380,043,223	192,525,692	804,293	193,329,985
GENERAL PLANT											
4	389XXX	Land & Land Rights	762,906	2,110,658	2,873,564	668,828	1,530,206	2,199,034	94,078	580,452	674,530
4	390XXX	Structures & Improvements	5,032,682	20,434,581	25,467,263	3,762,941	14,814,867	18,577,808	1,269,741	5,619,714	6,889,455
4	391XXX	Office Furniture & Equipment	26,608	13,467,932	13,494,540	8,298	9,764,116	9,772,414	18,310	3,703,816	3,722,126
4	392XXX	Transportation Equipment	9,914,666	2,230,510	12,145,176	7,410,786	1,617,097	9,027,883	2,503,880	613,413	3,117,293
4	393000	Stores Equipment	148,060	716,830	864,890	113,404	519,695	633,099	34,656	197,135	231,791
4	394000	Tools, Shop & Garage Equipment	2,533,325	4,583,375	7,116,700	1,962,016	3,322,901	5,284,917	571,309	1,260,474	1,831,783

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended February 29, 2016
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	21,006	368,173	389,179	15,843	266,922	282,765	5,163	101,251	106,414
4	396XXX	Power Operated Equipment	4,095,515	1,114,020	5,209,535	3,004,337	807,653	3,811,990	1,091,178	306,367	1,397,545
4	397XXX	Communications Equipment	2,277,095	9,219,744	11,496,839	850,762	6,684,222	7,534,984	1,426,333	2,535,522	3,961,855
4	398000	Miscellaneous Equipment	1,073	87,103	88,176	1,073	63,149	64,222	0	23,954	23,954
		TOTAL GENERAL PLANT	24,812,936	54,332,926	79,145,862	17,798,288	39,390,828	57,189,116	7,014,648	14,942,098	21,956,746
		TOTAL PLANT IN SERVICE	597,369,309	128,046,377	725,415,686	397,028,776	92,071,079	489,099,855	200,340,533	35,975,298	236,315,831
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,178,470)	(14,178,470)	0	(10,018,507)	(10,018,507)	0	(4,159,963)	(4,159,963)
G-ADEP		Distribution Plant	(189,679,658)	(1,581,222)	(191,260,880)	(125,503,569)	(1,099,424)	(126,602,993)	(64,176,089)	(481,798)	(64,657,887)
G-ADEP		General Plant	(8,454,736)	(15,112,745)	(23,567,481)	(5,823,747)	(10,956,589)	(16,780,336)	(2,630,989)	(4,156,156)	(6,787,145)
		TOTAL ACCUMULATED DEPRECIATION	(198,134,394)	(30,872,437)	(229,006,831)	(131,327,316)	(22,074,520)	(153,401,836)	(66,807,078)	(8,797,917)	(75,604,995)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(203,048)	(293,555)	(496,603)	(144,674)	(212,824)	(357,498)	(58,374)	(80,731)	(139,105)
G-AAMT		Misc IT Intangible Plant - 3031XX	(7,893)	(7,550,561)	(7,558,454)	0	(5,474,082)	(5,474,082)	(7,893)	(2,076,479)	(2,084,372)
G-AAMT		Underground Storage	0	(240,115)	(240,115)	0	(169,665)	(169,665)	0	(70,450)	(70,450)
G-AAMT		General Plant - 390200, 396200	(4,632)	(49,341)	(53,973)	(3,656)	(35,772)	(39,428)	(976)	(13,569)	(14,545)
		TOTAL ACCUMULATED AMORTIZATION	(215,573)	(8,133,572)	(8,349,145)	(148,330)	(5,892,343)	(6,040,673)	(67,243)	(2,241,229)	(2,308,472)
		TOTAL ACCUMULATED DEPR/AMORT	(198,349,967)	(39,006,009)	(237,355,976)	(131,475,646)	(27,966,863)	(159,442,509)	(66,874,321)	(11,039,146)	(77,913,467)
		NET GAS UTILITY PLANT before DFIT	399,019,342	89,040,368	488,059,710	265,553,130	64,104,216	329,657,346	133,466,212	24,936,152	158,402,364
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(89,534,486)	(89,534,486)	0	(60,475,173)	(60,475,173)	0	(29,059,313)	(29,059,313)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,466,687)	(13,466,687)	0	(9,756,473)	(9,756,473)	0	(3,710,214)	(3,710,214)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(109,050)	(109,050)	0	(79,060)	(79,060)	0	(29,990)	(29,990)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(905,645)	(905,645)	0	(611,709)	(611,709)	0	(293,936)	(293,936)
		TOTAL ACCUMULATED DFIT	0	(104,015,868)	(104,015,868)	0	(70,922,415)	(70,922,415)	0	(33,093,453)	(33,093,453)
		NET GAS UTILITY PLANT	399,019,342	(14,975,500)	384,043,842	265,553,130	(6,818,199)	258,734,931	133,466,212	(8,157,301)	125,308,911

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	69.530%	30.470%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.544%	32.456%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-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
G-PLT	NET GAS PLANT IN SERVICE	399,019,342	(14,975,500)	384,043,842	265,553,130	(6,818,199)	258,734,931	133,466,212	(8,157,301)	125,308,911
	OTHER ADJUSTMENTS:									
4	253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,049,570	4,049,570	0	1,681,494	1,681,494
1	164100 Gas Inventory--Jackson Prairie	0	4,836,529	4,836,529	0	3,417,491	3,417,491	0	1,419,038	1,419,038
4	252000 Customer Advances	(81,232)	(14)	(81,246)	(11,804)	(10)	(11,814)	(69,428)	(4)	(69,432)
99	235199 Customer Deposits	(441,159)	0	(441,159)	(441,159)	0	(441,159)	0	0	0
C-WKC	Working Capital	23,250,728	10,199,769	33,450,497	23,250,728	0	23,250,728	0	10,199,769	10,199,769
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	22,728,337	20,767,348	43,495,685	22,797,765	7,467,051	30,264,816	(69,428)	13,300,297	13,230,869
	NET RATE BASE	421,747,679	5,791,848	427,539,527	288,350,895	648,852	288,999,747	133,396,784	5,142,996	138,539,780

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Electric Production															
	Steam (ED-AN)	651,747	651,747												
	Hydro (ED-AN)	780,806	780,806												
	Other (ED-AN)	783,092	783,092												
Total Electric Production		2,215,645	2,215,645												
Electric Transmission															
	ED-AN	959,202	959,202												
Total Electric Transmission		959,202	959,202												
Electric Distribution															
	ED-AN	3,424	3,424												
	ED-ID	1,326,972	1,326,972												
	ED-WA	2,262,948	2,262,948												
Total Electric Distribution		3,593,344	3,593,344												
Gas Underground Storage															
1	GD-AN	56,023		56,023		56,023	56,023		39,586	39,586		16,437	16,437		
	GD-OR	10,377			10,377										
Total Gas Underground Storage		66,400		56,023	10,377		56,023	56,023		39,586	39,586		16,437	16,437	
Gas Distribution															
6	GD-AN	5,383		5,383		5,383	5,383		3,743	3,743		1,640	1,640		
	GD-ID	395,509		395,509		395,509	395,509				395,509		395,509		
	GD-WA	795,086		795,086		795,086	795,086	795,086		795,086					
	GD-OR	528,557			528,557										
Total Gas Distribution		1,724,535		1,195,978	528,557		1,190,595	5,383	1,195,978	795,086	3,743	798,829	395,509	1,640	397,149
General Plant															
	ED-AN	229,342	229,342												
	ED-ID	16,902	16,902												
	ED-WA	95,330	95,330												
7,4	CD-AA	1,582,085	1,128,438	315,752	137,895		315,752	315,752		228,917	228,917		86,835	86,835	
9,4	CD-AN	52,932	41,543	11,389			11,389	11,389		8,257	8,257		3,132	3,132	
9	CD-ID	27,592	21,655	5,937		5,937	5,937	5,937				5,937		5,937	
9	CD-WA	15,141	11,883	3,258		3,258	3,258	3,258	3,258		3,258				
8,4	GD-AA	22,338		15,555	6,783		15,555	15,555		11,277	11,277		4,278	4,278	
4	GD-AN	2,991		2,991			2,991	2,991		2,168	2,168		823	823	
	GD-ID	3,776		3,776		3,776	3,776	3,776				3,776		3,776	
	GD-WA	17,713		17,713		17,713	17,713	17,713	17,713		17,713				
	GD-OR	16,515			16,515										
Total General Plant		2,082,657	1,545,093	376,371	161,193		30,684	345,687	376,371	20,971	250,619	271,590	9,713	95,068	104,781
Total Depreciation Expense		10,641,783	8,313,284	1,628,372	700,127		1,221,279	407,093	1,628,372	816,057	293,948	1,110,005	405,222	113,145	518,367

Allocation Ratios:

Service - Electric Gas-North Gas-South Jurisdiction - Washington

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-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	System Contract Demand	70.660%	29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	6	Actual Therms Purchased	69.530%	30.470%

RESULTS OF OPERATIONS	Report ID: G-AMTX-1A
GAS-NORTH AMORTIZATION EXPENSE	
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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	76,534	76,534											
Misc Intangible Plt (303000)	ED-AN	20,049	20,049											
Total Production/Transmission		96,583	96,583											
Distribution														
Franchises (302000)	ED-WA	2,013	2,013											
Misc Intangible Plt (303000)	ED-WA	237	237											
Total Distribution		2,250	2,250											
General Plant - 303000														
7,4	CD-AA	49,899	35,591	9,959	4,349		9,959	9,959		7,220	7,220		2,739	2,739
9,4	CD-AN	811	637	174			174	174		126	126		48	48
	GD-ID	1,245		1,245		1,245		1,245				1,245		1,245
	GD-WA	2,072		2,072		2,072		2,072	2,072		2,072			
	GD-OR	1,533			1,533									
Total General Plant - 303000		55,560	36,228	13,450	5,882	3,317	10,133	13,450	2,072	7,346	9,418	1,245	2,787	4,032
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	1,590,284	1,134,286	317,389	138,609		317,389	317,389		230,104	230,104		87,285	87,285
9,4	CD-AN	763	599	164			164	164		119	119		45	45
9,4	CD-ID	1,551	1,217	334		334		334				334		334
	ED-AN	49,329	49,329											
	ED-ID	396	396											
	ED-WA	83,416	83,416											
8,4	GD-AA	28,282		19,694	8,588		19,694	19,694		14,278	14,278		5,416	5,416
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX		1,754,021	1,269,243	337,581	147,197	334	337,247	337,581		244,501	244,501	334	92,746	93,080
Gas Underground Storage														
1	GD-AN	19		19			19	19		13	13		6	6
Total Gas Underground Storage		19		19			19	19		13	13		6	6
General Plant - 390200, 396200														
7,4	CD-AA	2,219	1,583	443	193		443	443		321	321		122	122
4	ED-AN	3,776	3,776											
	GD-OR	0			0									
Total General Plant- 390200, 396200		5,995	5,359	443	193		443	443		321	321		122	122
Total Amortization Expense		1,914,428	1,409,663	351,493	153,272	3,651	347,842	351,493	2,072	252,181	254,253	1,579	95,661	97,240

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 System Contract Demand	70.660%	29.340%
8 Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4 Jurisdictional 4-Factor Rat	72.499%	27.501%
9 Elec/Gas North 4-Factor	78.482%	21.518%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(290,064,763)	(290,064,763)											
	Hydro (ED-AN)	(140,334,831)	(140,334,831)											
	Other (ED-AN)	(104,006,896)	(104,006,896)											
Total Electric Production		(534,406,490)	(534,406,490)											
Electric Transmission														
	ED-AN	(202,813,689)	(202,813,689)											
Total Electric Transmission		(202,813,689)	(202,813,689)											
Electric Distribution														
	ED-AN	(38,615)	(38,615)											
	ED-ID	(178,984,599)	(178,984,599)											
	ED-WA	(286,807,067)	(286,807,067)											
Total Electric Distribution		(465,830,281)	(465,830,281)											
Gas Underground Storage														
1	GD-AN	(14,178,470)	(14,178,470)		(14,178,470)	(14,178,470)		(10,018,507)	(10,018,507)		(4,159,963)	(4,159,963)		
	GD-OR	(763,165)		(763,165)										
Total Gas Underground Storage		(14,941,635)	(14,178,470)	(763,165)	(14,178,470)	(14,178,470)		(10,018,507)	(10,018,507)		(4,159,963)	(4,159,963)		
Gas Distribution														
6	GD-AN	(1,581,222)	(1,581,222)		(1,581,222)	(1,581,222)		(1,099,424)	(1,099,424)		(481,798)	(481,798)		
	GD-ID	(64,176,089)	(64,176,089)		(64,176,089)	(64,176,089)				(64,176,089)		(64,176,089)		
	GD-WA	(125,503,569)	(125,503,569)		(125,503,569)	(125,503,569)	(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)	(189,679,658)	(1,581,222)	(191,260,880)	(125,503,569)	(1,099,424)	(126,602,993)	(64,176,089)	(481,798)	(64,657,887)	
General Plant														
	ED-AN	(41,754,686)	(41,754,686)											
	ED-ID	(8,187,099)	(8,187,099)											
	ED-WA	(18,648,960)	(18,648,960)											
7,4	CD-AA	(46,183,291)	(32,940,694)	(9,217,261)	(4,025,336)	(9,217,261)	(9,217,261)		(6,682,422)	(6,682,422)		(2,534,839)	(2,534,839)	
9,4	CD-AN	(10,779,568)	(8,460,128)	(2,319,440)		(2,319,440)	(2,319,440)		(1,681,571)	(1,681,571)		(637,869)	(637,869)	
9	CD-ID	(5,555,282)	(4,359,952)	(1,195,330)		(1,195,330)	(1,195,330)				(1,195,330)		(1,195,330)	
9	CD-WA	(2,905,141)	(2,280,042)	(625,099)		(625,099)	(625,099)	(625,099)		(625,099)			(625,099)	
8,4	GD-AA	(1,951,850)	(1,359,151)	(592,699)		(1,359,151)	(1,359,151)		(985,371)	(985,371)		(373,780)	(373,780)	
4	GD-AN	(2,216,893)	(2,216,893)			(2,216,893)	(2,216,893)		(1,607,225)	(1,607,225)		(609,668)	(609,668)	
	GD-ID	(1,435,659)	(1,435,659)			(1,435,659)	(1,435,659)				(1,435,659)		(1,435,659)	
	GD-WA	(5,198,648)	(5,198,648)			(5,198,648)	(5,198,648)	(5,198,648)		(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)	(8,454,736)	(15,112,745)	(23,567,481)	(5,823,747)	(10,956,589)	(16,780,336)	(2,630,989)	(4,156,156)	(6,787,145)
Total Accumulated Depreciation		(1,656,551,747)	(1,319,682,021)	(229,006,831)	(107,862,895)	(198,134,394)	(30,872,437)	(229,006,831)	(131,327,316)	(22,074,520)	(153,401,836)	(66,807,078)	(8,797,917)	(75,604,995)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-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	System Contract Demand	70.660%	29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	6	Actual Therms Purchased	69.530%	30.470%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(9,337,754)	(9,337,754)											
Misc Intangible Plt (303000)	ED-AN	(1,163,005)	(1,163,005)											
Total Production/Transmission		(10,500,759)	(10,500,759)											
Distribution														
Franchises (302000)	ED-WA	(148,255)	(148,255)											
Misc Intangible Plt (303000)	ED-WA	(31,231)	(31,231)											
Total Distribution		(179,486)	(179,486)											
General Plant - 303000														
7,4	CD-AA	(1,386,199)	(988,720)	(276,658)	(120,821)		(276,658)	(276,658)		(200,574)	(200,574)		(76,084)	(76,084)
9,4	CD-AN	(78,527)	(61,630)	(16,897)			(16,897)	(16,897)		(12,250)	(12,250)		(4,647)	(4,647)
	GD-ID	(58,374)		(58,374)			(58,374)	(58,374)				(58,374)		(58,374)
	GD-WA	(144,674)		(144,674)			(144,674)	(144,674)	(144,674)		(144,674)			
	GD-OR	(75,270)			(75,270)									
Total General Plant - 303000		(1,743,044)	(1,050,350)	(496,603)	(196,091)	(203,048)	(293,555)	(496,603)	(144,674)	(212,824)	(357,498)	(58,374)	(80,731)	(139,105)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(34,400,525)	(24,536,518)	(6,865,657)	(2,998,350)		(6,865,657)	(6,865,657)		(4,977,533)	(4,977,533)		(1,888,124)	(1,888,124)
9,4	CD-AN	(26,571)	(20,854)	(5,717)			(5,717)	(5,717)		(4,145)	(4,145)		(1,572)	(1,572)
9	CD-ID	(36,683)	(28,790)	(7,893)			(7,893)	(7,893)				(7,893)		(7,893)
	ED-AN	(821,575)	(821,575)											
	ED-ID	(18,579)	(18,579)											
	ED-WA	(2,712,941)	(2,712,941)											
8,4	GD-AA	(975,367)		(679,187)	(296,180)		(679,187)	(679,187)		(492,404)	(492,404)		(186,783)	(186,783)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									0
Total Miscellaneous IT Intangible Plant - 3031		(38,992,241)	(28,139,257)	(7,558,454)	(3,294,530)	(7,893)	(7,550,561)	(7,558,454)		(5,474,082)	(5,474,082)	(7,893)	(2,076,479)	(2,084,372)
Gas Underground Storage														
1	GD-AN	(240,115)		(240,115)			(240,115)	(240,115)		(169,665)	(169,665)		(70,450)	(70,450)
Total Gas Underground Storage		(240,115)		(240,115)			(240,115)	(240,115)		(169,665)	(169,665)		(70,450)	(70,450)
General Plant - 390200, 396200														
7,4	CD-AA	(247,225)	(176,336)	(49,341)	(21,548)		(49,341)	(49,341)		(35,772)	(35,772)		(13,569)	(13,569)
9	CD-ID	(4,537)	(3,561)	(976)			(976)	(976)				(976)		(976)
9	CD-WA	(8,332)	(6,539)	(1,793)			(1,793)	(1,793)	(1,793)		(1,793)			
4	ED-AN	(74,666)	(74,666)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)		(1,863)			
	GD-OR	0			0									0
Total General Plant - 390200, 396200		(447,301)	(371,780)	(53,973)	(21,548)	(4,632)	(49,341)	(53,973)	(3,656)	(35,772)	(39,428)	(976)	(13,569)	(14,545)
Total Accumulated Amortization		(52,102,946)	(40,241,632)	(8,349,145)	(3,512,169)	(215,573)	(8,133,572)	(8,349,145)	(148,330)	(5,892,343)	(6,040,673)	(67,243)	(2,241,229)	(2,308,472)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS		Report ID:	
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-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	System Contract Demand	70.660%	29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%				

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	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
Gas-North 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
	393000	Stores Equipment											
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0
99		GD-OR / AS	57,227	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
7		CD-AA	0	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	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	965,091	0	965,091
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
	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
	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	50,178	0	50,178
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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	33,541,121	15,513,077	10,003,943	8,024,101	33,541,121	0	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	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	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	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	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
	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:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.326%	19.958%	8.716%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.634%	30.366%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.482%	21.518%	0.000%
G-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
Gas-North 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
8		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
8		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:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended February 29, 2016	
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	(66,793,565)	(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:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.326%	19.958%	8.716%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.634%	30.366%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.482%	21.518%	0.000%
G-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

Gas-North 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						