

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended March 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	5,048,241	3,380,665	1,667,576
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	5,048,241	3,380,665	1,667,576
G-APL	Gas Net Adjusted Rate Base	420,257,049	283,657,619	136,599,430
	RATE OF RETURN	1.201%	1.192%	1.221%

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
GAS ALLOCATION PERCENTAGES			
For Month Ended March 31, 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	3-01-2016 thru 03-31-2016	235,980 100.000%	156,269 66.221%	79,711 33.779%
3	G-OPS	Direct Distribution Operating Expense Percent	3-01-2016 thru 03-31-2016	1,024,658 100.000%	691,001 67.437%	333,657 32.563%
	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	3-01-2016 thru 03-31-2016	26,149,928 100.000%	17,925,776 68.550%	8,224,152 31.450%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended March 31, 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

Report ID:
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AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Month Ended March 31, 2016

Average of Monthly Averages Basis

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	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended March 31, 2016	
Average of Monthly Averages Basis	

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	3-01-2016 thru 03-31-2016	1,635,121	1,113,585	521,536	
			100.000%	68.104%	31.896%	
12	Net Gas Plant (before DFIT) - AMA Percent	02-01-2016 thru 03-31-2016	489,799,537	330,440,701	159,358,836	
			100.000%	67.464%	32.536%	
13	G-PLT Net Gas General Plant - AMA Percent	02-01-2016 thru 03-31-2016	55,331,338	40,181,931	15,149,407	
			100.000%	72.621%	27.379%	
14	Net Allocated Schedule M's - AMA Percent	3-01-2016 thru 03-31-2016	-4,454,669	-2,989,714	-1,464,955	
			100.000%	67.114%	32.886%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended March 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	15,600,413	0	15,600,413	10,843,559	0	10,843,559	4,756,854	0	4,756,854
99 4812XX	Commercial - Firm & Interruptible	7,454,415	0	7,454,415	5,392,899	0	5,392,899	2,061,516	0	2,061,516
99 4813XX	Industrial-Firm	284,237	0	284,237	181,543	0	181,543	102,694	0	102,694
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	33,371	0	33,371	29,758	0	29,758	3,613	0	3,613
99 499XXX	Unbilled Revenue	(741,485)	0	(741,485)	(620,668)	0	(620,668)	(120,817)	0	(120,817)
	TOTAL SALES TO ULTIMATE CUSTOMERS	22,630,951	0	22,630,951	15,827,091	0	15,827,091	6,803,860	0	6,803,860
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	6,925,128	0	6,925,128	4,747,175	0	4,747,175	2,177,953	0	2,177,953
4 488000	Miscellaneous Service Revenues	2,060	0	2,060	1,077	0	1,077	983	0	983
99 4893XX	Transportation Revenues	464,805	0	464,805	422,405	0	422,405	42,400	0	42,400
99 493000	Rent from Gas Property	204	0	204	204	0	204	0	0	0
4 495XXX	Other Gas Revenues	2,300,256	9,909	2,310,165	1,595,172	7,184	1,602,356	705,084	2,725	707,809
99 496100	Provision for Rate Refund	(215,585)	0	(215,585)	(215,585)	0	(215,585)	0	0	0
	TOTAL OTHER OPERATING REVENUES	9,476,868	9,909	9,486,777	6,550,448	7,184	6,557,632	2,926,420	2,725	2,929,145
	TOTAL GAS REVENUES	32,107,819	9,909	32,117,728	22,377,539	7,184	22,384,723	9,730,280	2,725	9,733,005
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	15,510,816	0	15,510,816	10,729,358	0	10,729,358	4,781,458	0	4,781,458
99 808XXX	Net Natural Gas Storage Transactions	574,220	0	574,220	393,628	0	393,628	180,592	0	180,592
99 811000	Gas Used for Products Extraction	(22,427)	0	(22,427)	(15,374)	0	(15,374)	(7,053)	0	(7,053)
10 813000	Other Gas Expenses	0	125,010	125,010	0	85,688	85,688	0	39,322	39,322
99 813010	Gas Technology Institute (GTI) Expenses	10,963	0	10,963	7,739	0	7,739	3,224	0	3,224
	TOTAL PRODUCTION EXPENSES	16,073,572	125,010	16,198,582	11,115,351	85,688	11,201,039	4,958,221	39,322	4,997,543
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	695	695	0	491	491	0	204	204
1 824000	Other Expenses	0	68,488	68,488	0	48,394	48,394	0	20,094	20,094
1 837000	Other Equipment	0	84,497	84,497	0	59,706	59,706	0	24,791	24,791
	TOTAL UNDERGROUND STORAGE OPER EXP	0	153,680	153,680	0	108,591	108,591	0	45,089	45,089
G-DEPX	Depreciation Expense-Underground Storage	0	56,337	56,337	0	39,808	39,808	0	16,529	16,529
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	82,681	82,681	0	58,422	58,422	0	24,259	24,259

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended March 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UNDERGROUND STORAGE EXPENSES	0	236,361	236,361	0	167,013	167,013	0	69,348	69,348

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GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended March 31, 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	50,101	107,938	158,039	40,343	72,790	113,133	9,758	35,148	44,906
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	201,223	85,544	286,767	151,983	57,688	209,671	49,240	27,856	77,096
3	875000 Measuring & Reg Sta Exp-General	1,512	0	1,512	1,225	0	1,225	287	0	287
3	876000 Measuring & Reg Sta Exp-Industrial	(422)	0	(422)	73	0	73	(495)	0	(495)
3	877000 Measuring & Reg Sta Exp-City Gate	8,358	7,184	15,542	7,657	4,845	12,502	701	2,339	3,040
3	878000 Meter & House Regulator Expenses	4,484	7,621	12,105	3,228	5,139	8,367	1,256	2,482	3,738
3	879000 Customer Installation Expenses	139,770	10,500	150,270	86,863	7,081	93,944	52,907	3,419	56,326
3	880000 Other Expenses	221,839	108,755	330,594	143,606	73,341	216,947	78,233	35,414	113,647
3	881000 Rents	0	1,333	1,333	0	899	899	0	434	434
	MAINTENANCE									
3	885000 Supervision & Engineering	9,778	0	9,778	2,607	0	2,607	7,171	0	7,171
3	887000 Mains	115,281	120	115,401	77,158	81	77,239	38,123	39	38,162
3	889000 Measuring & Reg Sta Exp-General	9,708	0	9,708	1,544	0	1,544	8,164	0	8,164
3	890000 Measuring & Reg Sta Exp-Industrial	23,601	0	23,601	22,050	0	22,050	1,551	0	1,551
3	891000 Measuring & Reg Sta Exp-City Gate	6,421	0	6,421	1,310	0	1,310	5,111	0	5,111
3	892000 Services	123,912	0	123,912	71,608	0	71,608	52,304	0	52,304
3	893000 Meters & House Regulators	108,372	48,651	157,023	79,026	32,809	111,835	29,346	15,842	45,188
3	894000 Other Equipment	720	20,772	21,492	720	14,008	14,728	0	6,764	6,764
	TOTAL DISTRIBUTION OPERATING EXP	1,024,658	398,418	1,423,076	691,001	268,681	959,682	333,657	129,737	463,394
G-DEPX	Depreciation Expense-Distribution	1,195,147	5,383	1,200,530	797,130	3,690	800,820	398,017	1,693	399,710
G-OTX	Taxes Other Than FIT	1,366,263	0	1,366,263	1,115,859	0	1,115,859	250,404	0	250,404
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	2,561,410	5,383	2,566,793	1,912,989	3,690	1,916,679	648,421	1,693	650,114
	TOTAL DISTRIBUTION EXPENSES	3,586,068	403,801	3,989,869	2,603,990	272,371	2,876,361	982,078	131,430	1,113,508

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended March 31, 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	23,909	23,909	0	15,833	15,833	0	8,076	8,076
2	902000	Meter Reading Expenses	165,524	11,808	177,332	145,688	7,819	153,507	19,836	3,989	23,825
G-903	903XXX	Customer Records & Collection Expenses	85,357	455,611	540,968	59,417	301,710	361,127	25,940	153,901	179,841
2	904000	Uncollectible Accounts	0	165,830	165,830	0	109,814	109,814	0	56,016	56,016
2	905000	Misc Customer Accounts	0	11,921	11,921	0	7,894	7,894	0	4,027	4,027
TOTAL CUSTOMER ACCOUNTS EXPENSES			250,881	669,079	919,960	205,105	443,070	648,175	45,776	226,009	271,785
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	852,377	20,674	873,051	717,949	13,691	731,640	134,428	6,983	141,411
2	909000	Advertising	0	58,136	58,136	0	38,498	38,498	0	19,638	19,638
2	910000	Misc Customer Service & Info Exp	0	9,882	9,882	0	6,544	6,544	0	3,338	3,338
TOTAL CUSTOMER SERVICE & INFO EXP			852,377	88,692	941,069	717,949	58,733	776,682	134,428	29,959	164,387
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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For Month Ended March 31, 2016	
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AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000 Salaries	10,150	783,188	793,338	6,817	567,803	574,620	3,333	215,385	218,718
4	921000 Office Supplies & Expenses	417	135,484	135,901	417	98,225	98,642	0	37,259	37,259
4	922000 Admin. Expenses Transferred - Credit	0	(1,572)	(1,572)	0	(1,140)	(1,140)	0	(432)	(432)
4	923000 Outside Services Employed	0	189,776	189,776	0	137,586	137,586	0	52,190	52,190
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	5,839	44,828	50,667	5,839	32,500	38,339	0	12,328	12,328
4	926XXX Employee Pensions and Benefits	14,614	31,014	45,628	14,614	22,485	37,099	0	8,529	8,529
4	928000 Regulatory Commission Expenses	72,712	28,536	101,248	42,819	20,688	63,507	29,893	7,848	37,741
4	930000 Miscellaneous General Expenses	1,118	115,631	116,749	779	83,831	84,610	339	31,800	32,139
4	931000 Rents	620	5,594	6,214	620	4,056	4,676	0	1,538	1,538
4	935000 Maintenance of General Plant	26,962	213,875	240,837	20,600	155,057	175,657	6,362	58,818	65,180
TOTAL ADMIN & GEN OPERATING EXP		132,432	1,571,488	1,703,920	92,505	1,139,313	1,231,818	39,927	432,175	472,102
G-DEPX	Depreciation Expense-General Plant	30,689	347,563	378,252	20,976	251,979	272,955	9,713	95,584	105,297
G-AMTX	Amortization Expense - General Plant - 303000	3,317	10,134	13,451	2,072	7,347	9,419	1,245	2,787	4,032
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	334	383,203	383,537	0	277,819	277,819	334	105,384	105,718
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	(22,161)	0	(22,161)	0	0	0	(22,161)	0	(22,161)
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		26,190	741,343	767,533	23,048	537,466	560,514	3,142	203,877	207,019
TOTAL ADMIN & GENERAL EXPENSES		158,622	2,312,831	2,471,453	115,553	1,676,779	1,792,332	43,069	636,052	679,121
TOTAL EXPENSES BEFORE FIT		20,921,520	3,835,774	24,757,294	14,757,948	2,703,654	17,461,602	6,163,572	1,132,120	7,295,692
NET OPERATING INCOME (LOSS) BEFORE FIT				7,360,434	4,923,121		2,437,313			
G-FIT	FEDERAL INCOME TAX			259,813	26,481		233,332			
G-FIT	DEFERRED FEDERAL INCOME TAX			2,054,885	1,517,632		537,253			
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(2,505)	(1,657)		(848)			
GAS NET OPERATING INCOME (LOSS)				5,048,241	3,380,665		1,667,576			

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended March 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** 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%		66.221%		33.779%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		67.437%		32.563%			
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 March 31, 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	6,723	9,909	16,632	6,723	7,184	13,907	0	2,725	2,725
4	495028	DEFERRED EXCHANGE RESERVATION	375,001	0	375,001	257,063	0	257,063	117,938	0	117,938
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	1,660,193	0	1,660,193	1,147,196	0	1,147,196	512,997	0	512,997
4	495329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	258,339	0	258,339	184,190	0	184,190	74,149	0	74,149
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	2,300,256	9,909	2,310,165	1,595,172	7,184	1,602,356	705,084	2,725	707,809

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	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended March 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	8,192,752	0	8,192,752	5,616,695	0	5,616,695	2,576,057	0	2,576,057
1	804001	Pipeline Demand Costs	2,241,701	0	2,241,701	1,583,986	0	1,583,986	657,715	0	657,715
1	804002	Transport Variable Charges	85,633	0	85,633	60,508	0	60,508	25,125	0	25,125
6	804010	Gas Costs - Fixed Hedge	(32,820)	0	(32,820)	(22,498)	0	(22,498)	(10,322)	0	(10,322)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	41,796	0	41,796	28,651	0	28,651	13,145	0	13,145
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	3,607,136	0	3,607,136	2,472,692	0	2,472,692	1,134,444	0	1,134,444
6	804700	Gas Costs - Offsystem Bookout	180,481	0	180,481	123,720	0	123,720	56,761	0	56,761
6	804711	Gas Costs - Offsystem Bookout Offset	(180,481)	0	(180,481)	(123,720)	0	(123,720)	(56,761)	0	(56,761)
6	804730	Gas Costs - Intracompany LDC Gas	384,001	0	384,001	263,233	0	263,233	120,768	0	120,768
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(612,720)	0	(612,720)	(381,340)	0	(381,340)	(231,380)	0	(231,380)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	1,603,337	0	1,603,337	1,107,431	0	1,107,431	495,906	0	495,906
		TOTAL PURCHASED GAS COSTS	15,510,816	0	15,510,816	10,729,358	0	10,729,358	4,781,458	0	4,781,458

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	6	Actual Therms Purchased	100.000%	68.550%	31.450%
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 March 31, 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	85,357	455,611	540,968	59,417	301,710	361,127	25,940	153,901	179,841
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			85,357	455,611	540,968	59,417	301,710	361,127	25,940	153,901	179,841

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.221%	33.779%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.464%	32.536%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended March 31, 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	30,911	20,674	51,585	27,151	13,691	40,842	3,760	6,983	10,743
99	908600	Public Purpose Tariff Rider Expense Offset	853,723	0	853,723	723,055	0	723,055	130,668	0	130,668
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(32,257)	0	(32,257)	(32,257)	0	(32,257)	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			852,377	20,674	873,051	717,949	13,691	731,640	134,428	6,983	141,411

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.221%	33.779%
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 March 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.29%	52.29%
2	Cost of Debt		5.227%	5.192%
	Total Cost of Debt		2.733%	2.715%
	Total Weighted Cost		2.733%	2.715%
G-APL	Net Rate Base	420,257,049	283,657,619	136,599,430
	Interest Deduction for FIT Calculation	11,461,038	7,752,363	3,708,675
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 March 31, 2016				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	32,117,728	22,384,723	9,733,005
G-OPS	Operating & Maintenance Expense	21,340,287	14,925,987	6,414,300
G-OPS	Book Deprec/Amort and Reg Amortizations	2,024,419	1,401,155	623,264
G-OTX	Taxes Other than FIT	1,392,588	1,134,460	258,128
	Net Operating Income Before FIT	7,360,434	4,923,121	2,437,313
G-INT	Less: Interest Expense	955,086	646,030	309,056
G-SCM	Schedule M Adjustments	(5,663,025)	(4,201,431)	(1,461,594)
	Taxable Net Operating Income	742,323	75,660	666,663
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	259,813	26,481	233,332
G-DTE	Deferred FIT	2,054,885	1,517,632	537,253
99	411400 Amortized Investment Tax Credit	(2,505)	(1,657)	(848)
	Total FIT/Deferred FIT & ITC	2,312,193	1,542,456	769,737
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

GAS SCHEDULE M ITEMS

For Month Ended March 31, 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	1,229,487	803,084	2,032,571	820,178	580,979	1,401,157	409,309	222,105	631,414
12	997001	Contributions In Aid of Construction	0	88,080	88,080	0	59,422	59,422	0	28,658	28,658
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	33,627	33,627	0	24,379	24,379	0	9,248	9,248
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	990,617	0	990,617	726,091	0	726,091	264,526	0	264,526
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	16,301	16,301	0	7,861	7,861
4	997020	FAS87 Current Pension Accrual	0	278,667	278,667	0	202,031	202,031	0	76,636	76,636
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(3,572,883)	0	(3,572,883)	(2,986,721)	0	(2,986,721)	(586,162)	0	(586,162)
12	997032	Interest Rate Swaps	0	12,010	12,010	0	8,102	8,102	0	3,908	3,908
4	997033	DSM Tariff Rider	(30,755)	0	(30,755)	42,489	0	42,489	(73,244)	0	(73,244)
12	997048	AFUDC	0	(94,725)	(94,725)	0	(63,905)	(63,905)	0	(30,820)	(30,820)
11	997049	Tax Depreciation	0	(5,125,980)	(5,125,980)	0	(3,490,997)	(3,490,997)	0	(1,634,983)	(1,634,983)
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	(31,814)	0	(31,814)	(29,339)	0	(29,339)	(2,475)	0	(2,475)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	122,750	122,750	0	83,598	83,598	0	39,152	39,152
4	997081	Deferred Compensation	0	(3,908)	(3,908)	0	(2,833)	(2,833)	0	(1,075)	(1,075)
4	997082	Meal Disallowances	0	11,264	11,264	0	8,166	8,166	0	3,098	3,098
4	997083	Paid Time Off	0	83,407	83,407	0	60,469	60,469	0	22,938	22,938
2	997084	Customer Uncollectibles	0	49,946	49,946	0	33,075	33,075	0	16,871	16,871
99	997098	Provision for Rate Refund	215,585	0	215,585	215,585	0	215,585	0	0	0
12	997101	Repairs 481 (a)	0	(376,550)	(376,550)	0	(254,036)	(254,036)	0	(122,514)	(122,514)
12	997102	Amort Idaho Earnings Test (254229)	(22,604)	0	(22,604)	0	0	0	(22,604)	0	(22,604)
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
		TOTAL SCHEDULE M ADJUSTMENTS	(1,199,763)	(4,454,669)	(5,663,025)	(1,211,717)	(2,989,714)	(4,201,431)	3,361	(1,464,955)	(1,461,594)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.660%	29.340%
G-ALL	2	Number of Customers	100.000%	66.221%	33.779%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.550%	31.450%
G-ALL	11	Book Depreciation	100.000%	68.104%	31.896%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.464%	32.536%
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 March 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	1,246,946	836,875	410,071
99	410100	Deferred Federal Income Tax Exp	842,110	700,895	141,215
		SUBTOTAL	2,089,056	1,537,770	551,286
14	411100	Deferred Federal Income Tax Expense - Allocated	(45,306)	(30,407)	(14,899)
99	411100	Deferred Federal Income Tax Exp	11,135	10,269	866
		SUBTOTAL	(34,171)	(20,138)	(14,033)
		Total Deferred Federal Income Tax Expense	2,054,885	1,517,632	537,253

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.114%	32.886%
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 March 31, 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	647,291	0	647,291	647,291	0	647,291	0	0	0
99	408120	Municipal Occupation & License Tax	731,967	0	731,967	604,631	0	604,631	127,336	0	127,336
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	(9,313)	0	(9,313)	(136,063)	0	(136,063)	126,750	0	126,750
99	409100	State Income Tax	(3,682)	0	(3,682)	0	0	0	(3,682)	0	(3,682)
		TOTAL DISTRIBUTION TAX	1,366,263	0	1,366,263	1,115,859	0	1,115,859	250,404	0	250,404
		TOTAL TAXES OTHER THAN FIT	1,366,263	26,325	1,392,588	1,115,859	18,601	1,134,460	250,404	7,724	258,128

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 March 31, 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	1,834,541	3,636,740	1,022,594	1,330,024	2,352,618	779,605	504,517	1,284,122
4	3031XX	Misc Intangible IT Plant (3031XX)	20,588	32,070,465	32,091,053	0	23,250,767	23,250,767	20,588	8,819,698	8,840,286
TOTAL INTANGIBLE PLANT			1,822,787	33,905,006	35,727,793	1,022,594	24,580,791	25,603,385	800,193	9,324,215	10,124,408
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,195,605	1,195,605	0	858,217	858,217	0	337,388	337,388
1	351XXX	Structures & Improvements	0	1,862,335	1,862,335	0	1,315,926	1,315,926	0	546,409	546,409
1	352XXX	Wells	0	18,802,511	18,802,511	0	13,285,854	13,285,854	0	5,516,657	5,516,657
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	11,985,849	11,985,849	0	8,469,201	8,469,201	0	3,516,648	3,516,648
1	355000	Measuring & Regulating Equipment	0	656,604	656,604	0	463,956	463,956	0	192,648	192,648
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	1,966,343	1,966,343	0	1,389,418	1,389,418	0	576,925	576,925
TOTAL UNDERGROUND STORAGE PLANT			0	37,917,437	37,917,437	0	26,805,863	26,805,863	0	11,111,574	11,111,574
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	917,447	0	917,447	552,862	0	552,862	364,585	0	364,585
6	376000	Mains	286,640,988	2,512,521	289,153,509	186,901,835	1,722,333	188,624,168	99,739,153	790,188	100,529,341
6	378000	Measuring & Reg Station Equip-General	5,488,809	127,100	5,615,909	3,293,916	87,127	3,381,043	2,194,893	39,973	2,234,866
6	379000	Measuring & Reg Station Equip-City Gate	6,652,505	0	6,652,505	2,308,159	0	2,308,159	4,344,346	0	4,344,346
6	380000	Services	195,596,022	0	195,596,022	132,510,864	0	132,510,864	63,085,158	0	63,085,158
6	381000	Meters	73,983,836	0	73,983,836	50,791,653	0	50,791,653	23,192,183	0	23,192,183
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	3,395,477	0	3,395,477	2,625,482	0	2,625,482	769,995	0	769,995
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			572,950,077	2,639,621	575,589,698	379,171,959	1,809,460	380,981,419	193,778,118	830,161	194,608,279
GENERAL PLANT											
4	389XXX	Land & Land Rights	762,906	2,111,489	2,874,395	668,828	1,530,808	2,199,636	94,078	580,681	674,759
4	390XXX	Structures & Improvements	5,033,481	20,505,432	25,538,913	3,763,740	14,866,233	18,629,973	1,269,741	5,639,199	6,908,940
4	391XXX	Office Furniture & Equipment	26,608	13,531,978	13,558,586	8,298	9,810,549	9,818,847	18,310	3,721,429	3,739,739
4	392XXX	Transportation Equipment	9,890,612	2,231,209	12,121,821	7,324,676	1,617,604	8,942,280	2,565,936	613,605	3,179,541
4	393000	Stores Equipment	148,060	721,530	869,590	113,404	523,102	636,506	34,656	198,428	233,084
4	394000	Tools, Shop & Garage Equipment	2,533,325	4,676,336	7,209,661	1,962,016	3,390,297	5,352,313	571,309	1,286,039	1,857,348

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-1A
For Month Ended March 31, 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	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	4,094,360	1,114,020	5,208,380	3,004,337	807,653	3,811,990	1,090,023	306,367	1,396,390
4	397XXX	Communications Equipment	2,278,651	9,231,424	11,510,075	852,318	6,692,690	7,545,008	1,426,333	2,538,734	3,965,067
4	398000	Miscellaneous Equipment	1,073	87,751	88,824	1,073	63,619	64,692	0	24,132	24,132
		TOTAL GENERAL PLANT	24,790,082	54,579,342	79,369,424	17,714,533	39,569,477	57,284,010	7,075,549	15,009,865	22,085,414
		TOTAL PLANT IN SERVICE	599,562,946	129,041,406	728,604,352	397,909,086	92,765,591	490,674,677	201,653,860	36,275,815	237,929,675
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,234,652)	(14,234,652)	0	(10,058,205)	(10,058,205)	0	(4,176,447)	(4,176,447)
G-ADEP		Distribution Plant	(190,276,271)	(1,586,605)	(191,862,876)	(125,714,238)	(1,087,618)	(126,801,856)	(64,562,033)	(498,987)	(65,061,020)
G-ADEP		General Plant	(8,507,601)	(15,476,069)	(23,983,670)	(5,842,335)	(11,219,995)	(17,062,330)	(2,665,266)	(4,256,074)	(6,921,340)
		TOTAL ACCUMULATED DEPRECIATION	(198,783,872)	(31,297,326)	(230,081,198)	(131,556,573)	(22,365,818)	(153,922,391)	(67,227,299)	(8,931,508)	(76,158,807)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(206,365)	(303,687)	(510,052)	(146,746)	(220,170)	(366,916)	(59,619)	(83,517)	(143,136)
G-AAMT		Misc IT Intangible Plant - 3031XX	(8,227)	(7,910,788)	(7,919,015)	0	(5,735,241)	(5,735,241)	(8,227)	(2,175,547)	(2,183,774)
G-AAMT		Underground Storage	0	(240,134)	(240,134)	0	(169,679)	(169,679)	0	(70,455)	(70,455)
G-AAMT		General Plant - 390200, 396200	(4,632)	(49,784)	(54,416)	(3,656)	(36,093)	(39,749)	(976)	(13,691)	(14,667)
		TOTAL ACCUMULATED AMORTIZATION	(219,224)	(8,504,393)	(8,723,617)	(150,402)	(6,161,183)	(6,311,585)	(68,822)	(2,343,210)	(2,412,032)
		TOTAL ACCUMULATED DEPR/AMORT	(199,003,096)	(39,801,719)	(238,804,815)	(131,706,975)	(28,527,001)	(160,233,976)	(67,296,121)	(11,274,718)	(78,570,839)
		NET GAS UTILITY PLANT before DFIT	400,559,850	89,239,687	489,799,537	266,202,111	64,238,590	330,440,701	134,357,739	25,001,097	159,358,836
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(90,780,056)	(90,780,056)	0	(61,243,857)	(61,243,857)	0	(29,536,199)	(29,536,199)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,458,774)	(13,458,774)	0	(9,750,579)	(9,750,579)	0	(3,708,195)	(3,708,195)
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	(897,188)	(897,188)	0	(605,279)	(605,279)	0	(291,909)	(291,909)
		TOTAL ACCUMULATED DFIT	0	(105,245,068)	(105,245,068)	0	(71,678,775)	(71,678,775)	0	(33,566,293)	(33,566,293)
		NET GAS UTILITY PLANT	400,559,850	(16,005,381)	384,554,469	266,202,111	(7,440,185)	258,761,926	134,357,739	(8,565,196)	125,792,543

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.550%	31.450%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.464%	32.536%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended March 31, 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	400,559,850	(16,005,381)	384,554,469	266,202,111	(7,440,185)	258,761,926	134,357,739	(8,565,196)	125,792,543
	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	928,685	928,685	0	656,209	656,209	0	272,476	272,476
4	252000 Customer Advances	(81,232)	(14)	(81,246)	(11,804)	(10)	(11,814)	(69,428)	(4)	(69,432)
99	235199 Customer Deposits	(453,962)	0	(453,962)	(453,962)	0	(453,962)	0	0	0
C-WKC	Working Capital	20,655,690	8,922,349	29,578,039	20,655,690	0	20,655,690	0	8,922,349	8,922,349
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	20,120,496	15,582,084	35,702,580	20,189,924	4,705,769	24,895,693	(69,428)	10,876,315	10,806,887
	NET RATE BASE	420,680,346	(423,297)	420,257,049	286,392,035	(2,734,416)	283,657,619	134,288,311	2,311,119	136,599,430

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 March 31, 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)	652,808	652,808										
	Hydro (ED-AN)	806,049	806,049										
	Other (ED-AN)	782,713	782,713										
Total Electric Production		2,241,570	2,241,570										
Electric Transmission													
	ED-AN	969,697	969,697										
Total Electric Transmission		969,697	969,697										
Electric Distribution													
	ED-AN	3,424	3,424										
	ED-ID	1,331,576	1,331,576										
	ED-WA	2,276,223	2,276,223										
Total Electric Distribution		3,611,223	3,611,223										
Gas Underground Storage													
1	GD-AN	56,337		56,337		56,337	56,337		39,808	39,808		16,529	16,529
	GD-OR	10,412		10,412									
Total Gas Underground Storage		66,749		56,337	10,412		56,337	56,337		39,808	39,808		16,529
Gas Distribution													
6	GD-AN	5,383		5,383		5,383	5,383		3,690	3,690		1,693	1,693
	GD-ID	398,017		398,017	398,017		398,017				398,017		398,017
	GD-WA	797,130		797,130	797,130		797,130	797,130					
	GD-OR	535,177		535,177									
Total Gas Distribution		1,735,707		1,200,530	535,177	1,195,147	5,383	1,200,530	797,130	3,690	800,820	398,017	1,693
General Plant													
	ED-AN	228,463	228,463										
	ED-ID	17,602	17,602										
	ED-WA	95,618	95,618										
7,4	CD-AA	1,589,133	1,133,465	317,159	138,509		317,159	317,159		229,937	229,937		87,222
9,4	CD-AN	53,558	42,034	11,524			11,524	11,524		8,355	8,355		3,169
9	CD-ID	27,592	21,655	5,937		5,937	5,937	5,937				5,937	5,937
9	CD-WA	15,220	11,945	3,275		3,275	3,275	3,275	3,275		3,275		
8,4	GD-AA	22,818		15,889	6,929		15,889	15,889		11,519	11,519		4,370
4	GD-AN	2,991		2,991			2,991	2,991		2,168	2,168		823
	GD-ID	3,776		3,776		3,776	3,776	3,776				3,776	3,776
	GD-WA	17,701		17,701		17,701	17,701	17,701	17,701		17,701		
	GD-OR	16,498		16,498									
Total General Plant		2,090,970	1,550,782	378,252	161,936	30,689	347,563	378,252	20,976	251,979	272,955	9,713	95,584
Total Depreciation Expense		10,715,916	8,373,272	1,635,119	707,525	1,225,836	409,283	1,635,119	818,106	295,477	1,113,583	407,730	113,806

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 March 31, 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	68.550%	31.450%

RESULTS OF OPERATIONS	Report ID: G-AMTX-1A
GAS-NORTH AMORTIZATION EXPENSE	
For Month Ended March 31, 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	76,533	76,533												
Misc Intangible Plt (303000)	ED-AN	20,049	20,049												
Total Production/Transmission		96,582	96,582												
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	49,905	35,595	9,960	4,350		9,960	9,960		7,221	7,221		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	1,542			1,542										
Total General Plant - 303000		55,575	36,232	13,451	5,892		3,317	10,134	13,451	2,072	7,347	9,419	1,245	2,787	4,032
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	1,826,701	1,302,913	364,573	159,215			364,573	364,573		264,312	264,312		100,261	100,261
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	49,331	49,331												
	ED-ID	396	396												
	ED-WA	79,230	79,230												
8,4	GD-AA	26,519		18,466	8,053		18,466	18,466		13,388	13,388		5,078	5,078	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		1,984,491	1,433,686	383,537	167,268		334	383,203	383,537		277,819	277,819	334	105,384	105,718
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		2,144,912	1,574,109	397,450	173,353		3,651	393,799	397,450	2,072	285,500	287,572	1,579	108,299	109,878

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 March 31, 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)	(290,584,879)	(290,584,879)											
	Hydro (ED-AN)	(140,682,604)	(140,682,604)											
	Other (ED-AN)	(104,701,070)	(104,701,070)											
Total Electric Production		(535,968,553)	(535,968,553)											
Electric Transmission														
	ED-AN	(203,553,558)	(203,553,558)											
Total Electric Transmission		(203,553,558)	(203,553,558)											
Electric Distribution														
	ED-AN	(42,040)	(42,040)											
	ED-ID	(180,071,344)	(180,071,344)											
	ED-WA	(288,699,309)	(288,699,309)											
Total Electric Distribution		(468,812,693)	(468,812,693)											
Gas Underground Storage														
1	GD-AN	(14,234,652)	(14,234,652)		(14,234,652)	(14,234,652)		(10,058,205)	(10,058,205)		(4,176,447)	(4,176,447)		
	GD-OR	(773,560)		(773,560)										
Total Gas Underground Storage		(15,008,212)	(14,234,652)	(773,560)	(14,234,652)	(14,234,652)		(10,058,205)	(10,058,205)		(4,176,447)	(4,176,447)		
Gas Distribution														
6	GD-AN	(1,586,605)	(1,586,605)		(1,586,605)	(1,586,605)		(1,087,618)	(1,087,618)		(498,987)	(498,987)		
	GD-ID	(64,562,033)	(64,562,033)		(64,562,033)	(64,562,033)				(64,562,033)		(64,562,033)		
	GD-WA	(125,714,238)	(125,714,238)		(125,714,238)	(125,714,238)	(125,714,238)		(125,714,238)					
	GD-OR	(98,586,918)		(98,586,918)										
Total Gas Distribution		(290,449,794)	(191,862,876)	(98,586,918)	(190,276,271)	(1,586,605)	(191,862,876)	(125,714,238)	(1,087,618)	(126,801,856)	(64,562,033)	(498,987)	(65,061,020)	
General Plant														
	ED-AN	(42,106,295)	(42,106,295)											
	ED-ID	(8,240,066)	(8,240,066)											
	ED-WA	(18,855,962)	(18,855,962)											
7,4	CD-AA	(47,719,431)	(34,036,361)	(9,523,844)	(4,159,226)	(9,523,844)		(6,904,692)	(6,904,692)		(2,619,152)	(2,619,152)		
9,4	CD-AN	(10,867,268)	(8,528,958)	(2,338,310)		(2,338,310)		(1,695,251)	(1,695,251)		(643,059)	(643,059)		
9	CD-ID	(5,567,408)	(4,369,469)	(1,197,939)		(1,197,939)				(1,197,939)		(1,197,939)		
9	CD-WA	(2,950,476)	(2,315,622)	(634,854)		(634,854)	(634,854)		(634,854)					
8,4	GD-AA	(1,974,428)	(1,374,873)	(599,555)		(1,374,873)		(996,769)	(996,769)		(378,104)	(378,104)		
4	GD-AN	(2,239,042)	(2,239,042)			(2,239,042)		(1,623,283)	(1,623,283)		(615,759)	(615,759)		
	GD-ID	(1,467,327)	(1,467,327)			(1,467,327)				(1,467,327)		(1,467,327)		
	GD-WA	(5,207,481)	(5,207,481)			(5,207,481)		(5,207,481)		(5,207,481)				
	GD-OR	(4,383,470)		(4,383,470)										
Total General Plant		(151,578,654)	(118,452,733)	(23,983,670)	(9,142,251)	(8,507,601)	(15,476,069)	(23,983,670)	(5,842,335)	(11,219,995)	(17,062,330)	(2,665,266)	(4,256,074)	(6,921,340)
Total Accumulated Depreciation		(1,665,371,464)	(1,326,787,537)	(230,081,198)	(108,502,729)	(198,783,872)	(31,297,326)	(230,081,198)	(131,556,573)	(22,365,818)	(153,922,391)	(67,227,299)	(8,931,508)	(76,158,807)

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 March 31, 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	68.550%	31.450%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended March 31, 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	(9,414,288)	(9,414,288)											
Misc Intangible Plt (303000)	ED-AN	(1,183,054)	(1,183,054)											
Total Production/Transmission		(10,597,342)	(10,597,342)											
Distribution														
Franchises (302000)	ED-WA	(150,267)	(150,267)											
Misc Intangible Plt (303000)	ED-WA	(31,469)	(31,469)											
Total Distribution		(181,736)	(181,736)											
General Plant - 303000														
7,4	CD-AA	(1,436,098)	(1,024,312)	(286,616)	(125,170)		(286,616)	(286,616)		(207,794)	(207,794)		(78,822)	(78,822)
9,4	CD-AN	(79,337)	(62,266)	(17,071)			(17,071)	(17,071)		(12,376)	(12,376)		(4,695)	(4,695)
	GD-ID	(59,619)		(59,619)			(59,619)	(59,619)				(59,619)		(59,619)
	GD-WA	(146,746)		(146,746)			(146,746)	(146,746)	(146,746)		(146,746)			
	GD-OR	(76,807)			(76,807)									
Total General Plant - 303000		(1,798,607)	(1,086,578)	(510,052)	(201,977)		(206,365)	(303,687)	(510,052)	(146,746)	(220,170)	(366,916)	(59,619)	(83,517)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(36,109,018)	(25,755,118)	(7,206,638)	(3,147,262)			(7,206,638)	(7,206,638)		(5,224,740)	(5,224,740)		(1,981,898)
9,4	CD-AN	(27,335)	(21,453)	(5,882)				(5,882)	(5,882)		(4,264)	(4,264)		(1,618)
9	CD-ID	(38,234)	(30,007)	(8,227)			(8,227)	(8,227)	(8,227)				(8,227)	(8,227)
	ED-AN	(870,905)	(870,905)											
	ED-ID	(18,975)	(18,975)											
	ED-WA	(2,794,310)	(2,794,310)											
8,4	GD-AA	(1,002,769)		(698,268)	(304,501)		(698,268)	(698,268)		(506,237)	(506,237)		(192,031)	(192,031)
4	GD-AN	0		0			0	0	0	0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(40,861,546)	(29,490,768)	(7,919,015)	(3,451,763)		(8,227)	(7,910,788)	(7,919,015)		(5,735,241)	(5,735,241)	(8,227)	(2,175,547)
Gas Underground Storage														
1	GD-AN	(240,134)		(240,134)			(240,134)	(240,134)		(169,679)	(169,679)		(70,455)	(70,455)
Total Gas Underground Storage		(240,134)		(240,134)			(240,134)	(240,134)		(169,679)	(169,679)		(70,455)	(70,455)
General Plant - 390200, 396200														
7,4	CD-AA	(249,445)	(177,919)	(49,784)	(21,742)			(49,784)	(49,784)		(36,093)	(36,093)		(13,691)
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	(78,442)	(78,442)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)		(1,863)			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(453,297)	(377,139)	(54,416)	(21,742)		(4,632)	(49,784)	(54,416)	(3,656)	(36,093)	(39,749)	(976)	(13,691)
Total Accumulated Amortization		(54,132,662)	(41,733,563)	(8,723,617)	(3,675,482)		(219,224)	(8,504,393)	(8,723,617)	(150,402)	(6,161,183)	(6,311,585)	(68,822)	(2,343,210)

Allocation Ratios:

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

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-1A
For Month Ended March 31, 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 March 31, 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	10,258,368	0	0	7,316,884	7,316,884	0	0	2,047,365	2,047,365	0	894,119	894,119
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	13,608,736	712,703	705,426	7,573,549	8,991,678	668,828	94,078	2,111,489	2,874,395	848,544	894,119	1,742,663
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,717,495	1,052,423	2,159,223	4,505,849	7,717,495	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,241,302	0	0	0	0	2,241,302	0	0	2,241,302	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	91,801,178	0	0	65,478,108	65,478,108	0	0	18,321,679	18,321,679	0	8,001,391	8,001,391
9		CD-WA / ID / AN	23,125,581	5,553,075	4,631,364	7,965,211	18,149,650	1,522,438	1,269,741	2,183,752	4,975,931	0	0	0
		TOTAL ACCOUNT	128,491,332	6,605,498	6,790,587	77,949,168	91,345,253	3,763,740	1,269,741	20,505,431	25,538,912	3,605,776	8,001,391	11,607,167
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,197,287	3,376,203	14,649	5,806,435	9,197,287	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	65,475,389	0	0	46,700,976	46,700,976	0	0	13,067,578	13,067,578	0	5,706,835	5,706,835
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	75,526,728	3,406,469	81,434	52,582,802	56,070,705	8,298	18,310	13,531,978	13,558,586	0	5,897,437	5,897,437
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	35,602,977	17,277,316	6,239,323	12,086,338	35,602,977	0	0	0	0	0	0	0
99		GD-WA / ID / AN	10,757,956	0	0	0	0	6,848,352	2,322,915	1,586,689	10,757,956	0	0	0
99		GD-OR / AS	3,690,790	0	0	0	0	0	0	0	0	3,690,790	0	3,690,790
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	5,775,825	1,737,387	886,414	1,909,240	4,533,041	476,324	243,020	523,440	1,242,784	0	0	0
		TOTAL ACCOUNT	56,434,221	19,014,703	7,125,737	14,428,293	40,568,733	7,324,676	2,565,935	2,231,209	12,121,820	3,690,790	52,878	3,743,668

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 31, 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	3,649,754	106,259	126,409	2,631,769	2,864,437	29,132	34,656	721,529	785,317	0	0
		TOTAL ACCOUNT	4,191,758	116,998	141,154	3,006,791	3,264,943	113,403	34,656	721,529	869,588	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	2,769,288	0	0	0	0	0	0	1,928,366	1,928,366	0	840,922
7		CD-AA	11,708,522	0	0	8,351,220	8,351,220	0	0	2,336,787	2,336,787	0	1,020,515
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	23,023,785	928,516	1,030,489	11,028,590	12,987,595	1,962,016	571,309	4,676,337	7,209,662	965,091	1,861,437
	394100	Electric Charging Stations											
99		ED-WA / ID / AN	51,139	0	0	51,139	51,139	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	51,139	0	0	51,139	51,139	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 March 31, 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	33,408,383	15,385,665	9,998,617	8,024,101	33,408,383	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,769,695	0	0	0	0	2,934,604	1,004,597	830,494	4,769,695	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	40,298,981	15,640,015	10,310,206	9,050,485	35,000,706	3,004,337	1,090,023	1,114,019	5,208,379	43,834	46,062	89,896
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	61,616,667	12,015,884	5,577,302	44,023,481	61,616,667	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,245,288	0	0	0	0	692,194	553,094	0	1,245,288	0	0	0
99		GD-OR / AS	1,222,575	0	0	0	0	0	0	0	0	1,222,575	0	1,222,575
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514
7		CD-AA	35,836,533	0	0	25,560,766	25,560,766	0	0	7,152,255	7,152,255	0	3,123,512	3,123,512
9		CD-WA / ID / AN	11,252,098	584,053	3,185,129	5,061,802	8,830,984	160,125	873,239	1,387,750	2,421,114	0	0	0
		TOTAL ACCOUNT	112,166,093	12,599,937	8,762,431	74,646,049	96,008,417	852,319	1,426,333	9,231,423	11,510,075	1,222,575	3,425,026	4,647,601
	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	434,297	0	0	309,767	309,767	0	0	86,677	86,677	0	37,853	37,853
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	533,366	3,913	2,299	398,110	404,322	1,073	0	87,751	88,824	2,367	37,853	40,220
		TOTAL GENERAL PLANT	455,742,503	59,247,424	34,984,482	251,334,416	345,566,322	17,714,532	7,075,547	54,579,338	79,369,417	10,486,382	20,320,382	30,806,764

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 March 31, 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	10,470,561	153,179	0	10,317,382	10,470,561	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	1,000,046	0	0	0	0	0	0	0	1,000,046	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,982,790	0	0	6,407,065	6,407,065	0	0	1,792,785	1,792,785	0
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0
		TOTAL ACCOUNT	22,449,654	153,179	0	16,876,750	17,029,929	1,022,594	779,605	1,834,540	3,636,739	1,000,046
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	8,009,473	4,997,744	23,524	2,988,205	8,009,473	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	52,995,005	0	0	37,799,217	37,799,217	0	0	10,576,743	10,576,743	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	62,826,081	4,997,744	98,619	40,824,452	45,920,815	0	20,588	11,755,867	11,776,455	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	5,741,561	0	0	4,095,226	4,095,226	0	0	1,145,901	1,145,901	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	5,741,561	0	0	4,095,226	4,095,226	0	0	1,145,901	1,145,901	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		187,062,476	5,150,923	98,619	130,301,613	135,551,155	1,022,594	800,193	33,905,005	35,727,792	1,000,046

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 March 31, 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	(66,749,068)	(47,609,440)	(13,321,779)	(5,817,849)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(636,683)	(499,688)	(136,995)	0
7	283750 CD-AA	(546,395)	(389,722)	(109,049)	(47,624)
	Total	<u>(67,932,146)</u>	<u>(48,498,850)</u>	<u>(13,567,823)</u>	<u>(5,865,473)</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 March 31, 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			2,771,721	2,771,721					2,771,721
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			0	0					0
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			(226)	(226)					(226)
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	97,064,658	48,430,911		145,495,569	76,408,968	39,508,562	20,655,690	8,922,349	
TOTAL		97,064,658	48,430,911	2,771,495	148,267,064	76,408,968	39,508,562	20,655,690	8,922,349	2,771,495

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						