

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12A</b>
For Twelve Months Ended January 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	23,273,384	15,551,976	7,721,408
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	23,273,384	15,551,976	7,721,408
G-APL	Gas Net Adjusted Rate Base	400,866,534	272,207,510	128,659,024
	<b>RATE OF RETURN</b>	<b>5.806%</b>	<b>5.713%</b>	<b>6.001%</b>

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

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended January 31, 2016  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2012 thru 12-31-2014	<b>100.000%</b>	<b>70.660%</b>	<b>29.340%</b>
2	Input	Number of Customers - AMA Percent	02-01-2015 thru 01-31-2016	233,934 <b>100.000%</b>	155,085 <b>66.294%</b>	78,849 <b>33.706%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	02-01-2015 thru 01-31-2016	13,799,199 <b>100.000%</b>	9,785,992 <b>70.917%</b>	4,013,207 <b>29.083%</b>
	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%
				<b>100.000%</b>	<b>72.499%</b>	<b>27.501%</b>
6	Input	Actual Therms Purchased Percent	02-01-2015 thru 01-31-2016	229,048,493 <b>100.000%</b>	157,112,229 <b>68.593%</b>	71,936,264 <b>31.407%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended January 31, 2016  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

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			
	<b>Total</b>		<b>114,544,169</b>	<b>92,286,479</b>	<b>15,966,692</b>	<b>6,290,998</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>80.569%</b>	<b>13.939%</b>	<b>5.492%</b>
	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
	<b>Total</b>		<b>87,619,611</b>	<b>64,757,717</b>	<b>16,013,554</b>	<b>6,848,340</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>73.908%</b>	<b>18.276%</b>	<b>7.816%</b>
	Number of Customers at		709,694	374,962	235,378	99,354
	<b>Percentage</b>		<b>100.000%</b>	<b>52.834%</b>	<b>33.166%</b>	<b>14.000%</b>
	Net Direct Plant		2,961,417,554	2,309,776,654	427,886,508	223,754,392
	<b>Percentage</b>		<b>100.000%</b>	<b>77.995%</b>	<b>14.449%</b>	<b>7.556%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>285.306%</b>	<b>79.830%</b>	<b>34.864%</b>
	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>71.326%</b>	<b>19.958%</b>	<b>8.716%</b>

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended January 31, 2016  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

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
	<b>Total</b>		<b>21,152,566</b>	<b>0</b>	<b>15,196,457</b>	<b>5,956,109</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>71.842%</b>	<b>28.158%</b>
	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
	<b>Total</b>		<b>17,911,446</b>	<b>0</b>	<b>12,729,523</b>	<b>5,181,923</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>71.069%</b>	<b>28.931%</b>
	Number of Customers at		334,732	0	235,378	99,354
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.318%</b>	<b>29.682%</b>
	Net Direct Plant		642,075,757	0	419,325,758	222,749,999
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>65.308%</b>	<b>34.692%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>278.538%</b>	<b>121.462%</b>
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.634%</b>	<b>30.366%</b>

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RESULTS OF OPERATIONS	Report ID: <b>G-ALL-12A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended January 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)		<b>100.000%</b>	<b>78.482%</b>	<b>21.518%</b>	<b>0.000%</b>
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	
			<b>100.000%</b>	<b>68.545%</b>	<b>31.455%</b>	
11	Book Depreciation Percent	02-01-2015 thru 01-31-2016	18,519,752	12,567,771	5,951,981	
			<b>100.000%</b>	<b>67.861%</b>	<b>32.139%</b>	
12	Net Gas Plant (before DFIT) - AMA Percent	01-01-2015 thru 01-31-2016	465,899,881	313,237,835	152,662,046	
			<b>100.000%</b>	<b>67.233%</b>	<b>32.767%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	01-01-2015 thru 01-31-2016	51,575,445	37,709,398	13,866,047	
			<b>100.000%</b>	<b>73.115%</b>	<b>26.885%</b>	
14	Net Allocated Schedule M's - AMA Percent	02-01-2015 thru 01-31-2016	-44,617,528	-29,737,435	-14,880,093	
			<b>100.000%</b>	<b>66.650%</b>	<b>33.350%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS OPERATING STATEMENT</b>		<b>G-OPS-12A</b>
For Twelve Months Ended January 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
<b>REVENUES</b>											
<b>SALES OF GAS:</b>											
99	480000	Residential	138,931,696	0	138,931,696	97,984,508	0	97,984,508	40,947,188	0	40,947,188
99	4812XX	Commercial - Firm & Interruptible	70,287,763	0	70,287,763	50,168,888	0	50,168,888	20,118,875	0	20,118,875
99	4813XX	Industrial-Firm	3,319,612	0	3,319,612	1,968,449	0	1,968,449	1,351,163	0	1,351,163
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	272,163	0	272,163	237,198	0	237,198	34,965	0	34,965
99	499XXX	Unbilled Revenue	(6,494,834)	0	(6,494,834)	(4,525,698)	0	(4,525,698)	(1,969,136)	0	(1,969,136)
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>206,316,400</b>	<b>0</b>	<b>206,316,400</b>	<b>145,833,345</b>	<b>0</b>	<b>145,833,345</b>	<b>60,483,055</b>	<b>0</b>	<b>60,483,055</b>
<b>OTHER OPERATING REVENUES:</b>											
99	483XXX	Sales for Resale	126,961,505	0	126,961,505	85,042,171	0	85,042,171	41,919,334	0	41,919,334
4	488000	Miscellaneous Service Revenues	12,279	0	12,279	6,407	0	6,407	5,872	0	5,872
99	4893XX	Transportation Revenues	4,633,290	0	4,633,290	4,196,031	0	4,196,031	437,259	0	437,259
99	493000	Rent from Gas Property	2,451	0	2,451	2,451	0	2,451	0	0	0
4	495XXX	Other Gas Revenues	11,120,136	200,258	11,320,394	9,499,717	145,185	9,644,902	1,620,419	55,073	1,675,492
99	496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
<b>TOTAL OTHER OPERATING REVENUES</b>			<b>142,729,661</b>	<b>200,258</b>	<b>142,929,919</b>	<b>98,746,777</b>	<b>145,185</b>	<b>98,891,962</b>	<b>43,982,884</b>	<b>55,073</b>	<b>44,037,957</b>
<b>TOTAL GAS REVENUES</b>			<b>349,046,061</b>	<b>200,258</b>	<b>349,246,319</b>	<b>244,580,122</b>	<b>145,185</b>	<b>244,725,307</b>	<b>104,465,939</b>	<b>55,073</b>	<b>104,521,012</b>
<b>PRODUCTION EXPENSES:</b>											
G-804	804/805	City Gate Purchases	215,873,028	0	215,873,028	146,438,096	0	146,438,096	69,434,932	0	69,434,932
99	808XXX	Net Natural Gas Storage Transactions	6,841,769	0	6,841,769	5,320,634	0	5,320,634	1,521,135	0	1,521,135
99	811000	Gas Used for Products Extraction	(299,134)	0	(299,134)	(202,543)	0	(202,543)	(96,591)	0	(96,591)
10	813000	Other Gas Expenses	0	1,182,678	1,182,678	0	810,667	810,667	0	372,011	372,011
99	813010	Gas Technology Institute (GTI) Expenses	94,136	0	94,136	66,420	0	66,420	27,716	0	27,716
<b>TOTAL PRODUCTION EXPENSES</b>			<b>222,509,799</b>	<b>1,182,678</b>	<b>223,692,477</b>	<b>151,622,607</b>	<b>810,667</b>	<b>152,433,274</b>	<b>70,887,192</b>	<b>372,011</b>	<b>71,259,203</b>
<b>UNDERGROUND STORAGE EXPENSES:</b>											
1	814000	Supervision & Engineering	0	12,786	12,786	0	9,035	9,035	0	3,751	3,751
1	824000	Other Expenses	0	623,666	623,666	0	440,682	440,682	0	182,984	182,984
1	837000	Other Equipment	0	621,791	621,791	0	439,358	439,358	0	182,433	182,433
<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>			<b>0</b>	<b>1,258,243</b>	<b>1,258,243</b>	<b>0</b>	<b>889,075</b>	<b>889,075</b>	<b>0</b>	<b>369,168</b>	<b>369,168</b>
G-DEPX		Depreciation Expense-Underground Storage	0	627,532	627,532	0	443,414	443,414	0	184,118	184,118
G-AMTX		Amortization Expense-Underground Storage	0	228	228	0	161	161	0	67	67
G-OTX		Taxes Other Than FIT	0	317,048	317,048	0	224,026	224,026	0	93,022	93,022
<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>			<b>0</b>	<b>944,808</b>	<b>944,808</b>	<b>0</b>	<b>667,601</b>	<b>667,601</b>	<b>0</b>	<b>277,207</b>	<b>277,207</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended January 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	2,203,051	2,203,051	0	1,556,676	1,556,676	0	646,375	646,375

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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	<b>DISTRIBUTION EXPENSES:</b>										
	<b>OPERATION</b>										
3	870000	Supervision & Engineering	461,525	1,171,739	1,633,264	395,583	830,962	1,226,545	65,942	340,777	406,719
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,333,044	801,141	4,134,185	2,638,463	568,145	3,206,608	694,581	232,996	927,577
3	875000	Measuring & Reg Sta Exp-General	105,804	0	105,804	69,022	0	69,022	36,782	0	36,782
3	876000	Measuring & Reg Sta Exp-Industrial	6,093	0	6,093	4,977	0	4,977	1,116	0	1,116
3	877000	Measuring & Reg Sta Exp-City Gate	135,718	0	135,718	62,119	0	62,119	73,599	0	73,599
3	878000	Meter & House Regulator Expenses	943,660	76,356	1,020,016	798,519	54,149	852,668	145,141	22,207	167,348
3	879000	Customer Installation Expenses	2,027,493	130,933	2,158,426	1,209,979	92,854	1,302,833	817,514	38,079	855,593
3	880000	Other Expenses	1,344,058	689,353	2,033,411	980,226	488,868	1,469,094	363,832	200,485	564,317
3	881000	Rents	573	36,501	37,074	573	25,885	26,458	0	10,616	10,616
	<b>MAINTENANCE</b>										
3	885000	Supervision & Engineering	114,089	0	114,089	53,356	0	53,356	60,733	0	60,733
3	887000	Mains	1,286,130	214	1,286,344	908,236	152	908,388	377,894	62	377,956
3	889000	Measuring & Reg Sta Exp-General	275,994	12,152	288,146	214,310	8,618	222,928	61,684	3,534	65,218
3	890000	Measuring & Reg Sta Exp-Industrial	199,629	127	199,756	139,769	90	139,859	59,860	37	59,897
3	891000	Measuring & Reg Sta Exp-City Gate	109,858	0	109,858	42,806	0	42,806	67,052	0	67,052
3	892000	Services	1,921,995	2,636	1,924,631	1,232,907	1,869	1,234,776	689,088	767	689,855
3	893000	Meters & House Regulators	1,532,692	741,725	2,274,417	1,034,588	526,009	1,560,597	498,104	215,716	713,820
3	894000	Other Equipment	844	182,724	183,568	559	129,582	130,141	285	53,142	53,427
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>		<b>13,799,199</b>	<b>3,845,601</b>	<b>17,644,800</b>	<b>9,785,992</b>	<b>2,727,183</b>	<b>12,513,175</b>	<b>4,013,207</b>	<b>1,118,418</b>	<b>5,131,625</b>
G-DEPX	Depreciation Expense-Distribution		13,712,846	64,600	13,777,446	9,111,993	44,311	9,156,304	4,600,853	20,289	4,621,142
G-OTX	Taxes Other Than FIT		16,730,800	0	16,730,800	14,111,802	0	14,111,802	2,618,998	0	2,618,998
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>		<b>30,443,646</b>	<b>64,600</b>	<b>30,508,246</b>	<b>23,223,795</b>	<b>44,311</b>	<b>23,268,106</b>	<b>7,219,851</b>	<b>20,289</b>	<b>7,240,140</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>		<b>44,242,845</b>	<b>3,910,201</b>	<b>48,153,046</b>	<b>33,009,787</b>	<b>2,771,494</b>	<b>35,781,281</b>	<b>11,233,058</b>	<b>1,138,707</b>	<b>12,371,765</b>



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For Twelve Months Ended January 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	225,243	225,243	0	149,323	149,323	0	75,920	75,920
2	902000	Meter Reading Expenses	1,839,882	119,735	1,959,617	1,642,937	79,377	1,722,314	196,945	40,358	237,303
G-903	903XXX	Customer Records & Collection Expenses	653,874	4,866,744	5,520,618	435,714	3,226,359	3,662,073	218,160	1,640,385	1,858,545
2	904000	Uncollectible Accounts	0	1,909,367	1,909,367	0	1,265,796	1,265,796	0	643,571	643,571
2	905000	Misc Customer Accounts	0	170,282	170,282	0	112,887	112,887	0	57,395	57,395
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,493,756	7,291,371	9,785,127	2,078,651	4,833,742	6,912,393	415,105	2,457,629	2,872,734
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	6,099,273	212,252	6,311,525	5,923,634	140,710	6,064,344	175,639	71,542	247,181
2	909000	Advertising	0	548,727	548,727	0	363,773	363,773	0	184,954	184,954
2	910000	Misc Customer Service & Info Exp	0	84,756	84,756	0	56,188	56,188	0	28,568	28,568
TOTAL CUSTOMER SERVICE & INFO EXP			6,099,273	845,735	6,945,008	5,923,634	560,671	6,484,305	175,639	285,064	460,703
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

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended January 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	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	102,601	8,415,336	8,517,937	67,977	6,101,034	6,169,011	34,624	2,314,302	2,348,926
4	921000	Office Supplies & Expenses	3,365	1,094,500	1,097,865	3,365	793,502	796,867	0	300,998	300,998
4	922000	Admin. Expenses Transferred - Credit	0	(18,195)	(18,195)	0	(13,191)	(13,191)	0	(5,004)	(5,004)
4	923000	Outside Services Employed	8,414	2,459,762	2,468,176	8,414	1,783,303	1,791,717	0	676,459	676,459
4	924000	Property Insurance Premium	0	329,137	329,137	0	238,621	238,621	0	90,516	90,516
4	925XXX	Injuries and Damages	6,095	946,321	952,416	6,052	686,073	692,125	43	260,248	260,291
4	926XXX	Employee Pensions and Benefits	0	290,306	290,306	0	210,469	210,469	0	79,837	79,837
4	928000	Regulatory Commission Expenses	902,644	222,218	1,124,862	636,741	161,106	797,847	265,903	61,112	327,015
4	930000	Miscellaneous General Expenses	37,205	1,150,206	1,187,411	24,472	833,888	858,360	12,733	316,318	329,051
4	931000	Rents	8,693	260,051	268,744	8,693	188,534	197,227	0	71,517	71,517
4	935000	Maintenance of General Plant	370,663	2,364,282	2,734,945	281,778	1,714,081	1,995,859	88,885	650,201	739,086
TOTAL ADMIN & GEN OPERATING EXP			1,439,680	17,513,924	18,953,604	1,037,492	12,697,420	13,734,912	402,188	4,816,504	5,218,692
G-DEPX	Depreciation Expense-General Plant		371,518	3,743,257	4,114,775	254,230	2,713,824	2,968,054	117,288	1,029,433	1,146,721
G-AMTX	Amortization Expense - General Plant - 303000		31,188	120,387	151,575	24,862	87,279	112,141	6,326	33,108	39,434
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		2,943	3,730,395	3,733,338	0	2,704,499	2,704,499	2,943	1,025,896	1,028,839
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	5,390	5,390	0	3,908	3,908	0	1,482	1,482
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(878,871)	0	(878,871)	0	0	0	(878,871)	0	(878,871)
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	(672,542)	0	(672,542)	0	0	0	(672,542)	0	(672,542)
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(1,131,753)	7,599,429	6,467,676	279,092	5,509,510	5,788,602	(1,410,845)	2,089,919	679,074
TOTAL ADMIN & GENERAL EXPENSES			307,927	25,113,353	25,421,280	1,316,584	18,206,930	19,523,514	(1,008,657)	6,906,423	5,897,766
TOTAL EXPENSES BEFORE FIT			275,653,600	40,546,389	316,199,989	193,951,263	28,740,180	222,691,443	81,702,337	11,806,209	93,508,546
NET OPERATING INCOME (LOSS) BEFORE FIT					33,046,330		22,033,864		11,012,466		
G-FIT	FEDERAL INCOME TAX			(1,570,181)			(1,250,282)		(319,899)		
G-FIT	DEFERRED FEDERAL INCOME TAX			11,373,187			7,752,054		3,621,133		
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(30,060)			(19,884)		(10,176)		
GAS NET OPERATING INCOME (LOSS)					23,273,384		15,551,976		7,721,408		

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended January 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 - AMA		100.000%		66.294%		33.706%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		70.917%		29.083%			
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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12A</b>
For Twelve Months Ended January 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	85,305	200,258	285,563	85,305	145,185	230,490	0	55,073	55,073
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,000	0	4,500,000	3,033,075	0	3,033,075	1,466,925	0	1,466,925
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	(910,063)	0	(910,063)	(910,063)	0	(910,063)	0	0	0
4	495328	RESIDENTIAL DECOUPLING DEFERRE	5,699,031	0	5,699,031	5,569,534	0	5,569,534	129,497	0	129,497
4	495329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	1,745,863	0	1,745,863	1,721,866	0	1,721,866	23,997	0	23,997
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	11,120,136	200,258	11,320,394	9,499,717	145,185	9,644,902	1,620,419	55,073	1,675,492

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:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12A</b>
For Twelve Months Ended January 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	158,231,160	0	158,231,160	106,222,063	0	106,222,063	52,009,097	0	52,009,097
1	804001	Pipeline Demand Costs	26,906,022	0	26,906,022	19,048,585	0	19,048,585	7,857,437	0	7,857,437
1	804002	Transport Variable Charges	1,328,976	0	1,328,976	940,786	0	940,786	388,190	0	388,190
6	804010	Gas Costs - Fixed Hedge	(135,622)	0	(135,622)	(92,882)	0	(92,882)	(42,740)	0	(42,740)
6	804014	GTI Contributions	0	0	0	(442)	0	(442)	442	0	442
6	804017	Transaction Fees	397,845	0	397,845	268,805	0	268,805	129,040	0	129,040
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	8,196,997	0	8,196,997	5,689,010	0	5,689,010	2,507,987	0	2,507,987
6	804700	Gas Costs - Offsystem Bookout	2,252,515	0	2,252,515	1,499,233	0	1,499,233	753,282	0	753,282
6	804711	Gas Costs - Offsystem Bookout Offset	(2,252,515)	0	(2,252,515)	(1,499,233)	0	(1,499,233)	(753,282)	0	(753,282)
6	804730	Gas Costs - Intracompany LDC Gas	9,978,109	0	9,978,109	6,671,265	0	6,671,265	3,306,844	0	3,306,844
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(4,666,626)	0	(4,666,626)	(2,582,457)	0	(2,582,457)	(2,084,169)	0	(2,084,169)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	15,636,167	0	15,636,167	10,273,363	0	10,273,363	5,362,804	0	5,362,804
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>215,873,028</b>	<b>0</b>	<b>215,873,028</b>	<b>146,438,096</b>	<b>0</b>	<b>146,438,096</b>	<b>69,434,932</b>	<b>0</b>	<b>69,434,932</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	6	Actual Therms Purchased	100.000%	68.593%	31.407%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 903</b>	<b>G-903-12A</b>
For Twelve Months Ended January 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	653,874	4,866,744	5,520,618	435,714	3,226,359	3,662,073	218,160	1,640,385	1,858,545
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			653,874	4,866,744	5,520,618	435,714	3,226,359	3,662,073	218,160	1,640,385	1,858,545

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.294%	33.706%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.233%	32.767%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months Ended January 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	228,188	212,252	440,440	157,735	140,710	298,445	70,453	71,542	141,995
99	908600	Public Purpose Tariff Rider Expense Offset	5,506,555	0	5,506,555	5,401,369	0	5,401,369	105,186	0	105,186
99	908610	Limited Income Tax Refund Program	143,696	0	143,696	143,696	0	143,696	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	220,834	0	220,834	220,834	0	220,834	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			6,099,273	212,252	6,311,525	5,923,634	140,710	6,064,344	175,639	71,542	247,181

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.294%	33.706%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended January 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.05%	52.05%
2	Cost of Debt		5.245%	5.213%
	Total Cost of Debt		2.730%	2.713%
	Total Weighted Cost		2.730%	2.713%
G-APL	Net Rate Base	400,866,534	272,207,510	128,659,024
	Interest Deduction for FIT Calculation	10,921,784	7,431,265	3,490,519
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			



RESULTS OF OPERATIONS		AVISTA UTILITIES		
<b>FEDERAL INCOME TAXES--GAS</b>		Report ID:		
For Twelve Months Ended January 31, 2016		<b>G-FIT-12A</b>		
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	349,246,319	244,725,307	104,521,012
G-OPS	Operating & Maintenance Expense	278,279,259	192,967,134	85,312,125
G-OPS	Book Deprec/Amort and Reg Amortizations	20,872,882	15,388,481	5,484,401
G-OTX	Taxes Other than FIT	17,047,848	14,335,828	2,712,020
	Net Operating Income Before FIT	33,046,330	22,033,864	11,012,466
G-INT	Less: Interest Expense	10,921,784	7,431,265	3,490,519
G-SCM	Schedule M Adjustments	(26,610,777)	(18,174,833)	(8,435,944)
	Taxable Net Operating Income	(4,486,231)	(3,572,234)	(913,997)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(1,570,181)	(1,250,282)	(319,899)
G-DTE	Deferred FIT	11,373,187	7,752,054	3,621,133
99	411400 Amortized Investment Tax Credit	(30,060)	(19,884)	(10,176)
	Total FIT/Deferred FIT & ITC	9,772,946	6,481,888	3,291,058
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ITEMS**  
For Twelve Months Ended January 31, 2016  
Average of Monthly Averages Basis

Report ID:  
**G-SCM-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	14,118,496	8,291,787	22,410,283	9,391,085	5,997,395	15,388,480	4,727,411	2,294,392	7,021,803
12	997001	Contributions In Aid of Construction	0	595,649	595,649	0	400,473	400,473	0	195,176	195,176
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	581,214	581,214	0	421,374	421,374	0	159,840	159,840
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	10,969,541	0	10,969,541	7,690,906	0	7,690,906	3,278,635	0	3,278,635
4	997015	Airplane Lease Payments	0	153,670	153,670	0	111,409	111,409	0	42,261	42,261
12	997016	Redemption Expense Amortization	0	295,841	295,841	0	198,903	198,903	0	96,938	96,938
4	997020	FAS87 Current Pension Accrual	0	1,652,919	1,652,919	0	1,198,350	1,198,350	0	454,569	454,569
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(4,983,370)	0	(4,983,370)	(4,829,812)	0	(4,829,812)	(153,558)	0	(153,558)
12	997032	Interest Rate Swaps	0	(1,767,179)	(1,767,179)	0	(1,188,127)	(1,188,127)	0	(579,052)	(579,052)
4	997033	DSM Tariff Rider	(781,348)	0	(781,348)	(818,462)	0	(818,462)	37,114	0	37,114
12	997048	AFUDC	0	(164,502)	(164,502)	0	(110,600)	(110,600)	0	(53,902)	(53,902)
11	997049	Tax Depreciation	0	(48,262,126)	(48,262,126)	0	(32,751,161)	(32,751,161)	0	(15,510,965)	(15,510,965)
1	997055	Deferred Gas Exchange	0	10	10	0	7	7	0	3	3
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	205,677	0	205,677	128,884	0	128,884	76,793	0	76,793
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,330,661	1,330,661	0	903,000	903,000	0	427,661	427,661
4	997081	Deferred Compensation	0	(173,173)	(173,173)	0	(125,549)	(125,549)	0	(47,624)	(47,624)
4	997082	Meal Disallowances	0	141,124	141,124	0	102,313	102,313	0	38,811	38,811
4	997083	Paid Time Off	0	137,007	137,007	0	99,329	99,329	0	37,678	37,678
2	997084	Customer Uncollectibles	0	(122,539)	(122,539)	0	(81,236)	(81,236)	0	(41,303)	(41,303)
99	997098	Provision for Rate Refund	(219,212)	0	(219,212)	0	0	0	(219,212)	0	(219,212)
12	997101	Repairs 481 (a)	0	(7,307,891)	(7,307,891)	0	(4,913,314)	(4,913,314)	0	(2,394,577)	(2,394,577)
12	997102	Amort Idaho Earnings Test (254229)	(644,502)	0	(644,502)	0	0	0	(644,502)	0	(644,502)
99	997103	Def Project Compass	(658,531)	0	(658,531)	0	0	0	(658,531)	0	(658,531)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>19,309,784</b>	<b>(44,617,528)</b>	<b>(26,610,777)</b>	<b>11,562,601</b>	<b>(29,737,434)</b>	<b>(18,174,833)</b>	<b>6,444,150</b>	<b>(14,880,094)</b>	<b>(8,435,944)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.660%	29.340%
G-ALL	2	Number of Customers - AMA	100.000%	66.294%	33.706%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.593%	31.407%
G-ALL	11	Book Depreciation	100.000%	67.861%	32.139%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.233%	32.767%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended January 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	12,597,764	8,396,410	4,201,354
99	410100	Deferred Federal Income Tax Exp	(1,208,137)	(636,269)	(571,868)
		<b>SUBTOTAL</b>	<b>11,389,627</b>	<b>7,760,141</b>	<b>3,629,486</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	55,547	37,022	18,525
99	411100	Deferred Federal Income Tax Exp	(71,987)	(45,109)	(26,878)
		<b>SUBTOTAL</b>	<b>(16,440)</b>	<b>(8,087)</b>	<b>(8,353)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>11,373,187</b>	<b>7,752,054</b>	<b>3,621,133</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	66.650%	33.350%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended January 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	317,048	317,048	0	224,026	224,026	0	93,022	93,022
		TOTAL UNDERGROUND STORAGE TAX	0	317,048	317,048	0	224,026	224,026	0	93,022	93,022
		DISTRIBUTION									
99	408110	State Excise Tax	5,761,426	0	5,761,426	5,761,426	0	5,761,426	0	0	0
99	408120	Municipal Occupation & License Tax	6,634,868	0	6,634,868	5,527,120	0	5,527,120	1,107,748	0	1,107,748
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	4,222,420	0	4,222,420	2,823,256	0	2,823,256	1,399,164	0	1,399,164
99	409100	State Income Tax	112,086	0	112,086	0	0	0	112,086	0	112,086
		TOTAL DISTRIBUTION TAX	16,730,800	0	16,730,800	14,111,802	0	14,111,802	2,618,998	0	2,618,998
		TOTAL TAXES OTHER THAN FIT	16,730,800	317,048	17,047,848	14,111,802	224,026	14,335,828	2,618,998	93,022	2,712,020

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 Twelve Months Ended January 31, 2016  
Average of Monthly Averages Basis

Report ID:  
**G-PLT-12A**

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)	1,328,333	1,816,142	3,144,475	1,022,594	1,316,685	2,339,279	305,739	499,457	805,196
4	3031XX	Misc Intangible IT Plant (3031XX)	17,603	30,782,463	30,800,066	0	22,316,978	22,316,978	17,603	8,465,485	8,483,088
TOTAL INTANGIBLE PLANT			1,345,936	32,598,605	33,944,541	1,022,594	23,633,663	24,656,257	323,342	8,964,942	9,288,284
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	466,806	466,806	0	329,845	329,845	0	136,961	136,961
1	351XXX	Structures & Improvements	0	1,721,456	1,721,456	0	1,216,381	1,216,381	0	505,075	505,075
1	352XXX	Wells	0	18,661,632	18,661,632	0	13,186,309	13,186,309	0	5,475,323	5,475,323
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	11,844,970	11,844,970	0	8,369,656	8,369,656	0	3,475,314	3,475,314
1	355000	Measuring & Regulating Equipment	0	515,725	515,725	0	364,411	364,411	0	151,314	151,314
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	1,825,464	1,825,464	0	1,289,873	1,289,873	0	535,591	535,591
TOTAL UNDERGROUND STORAGE PLAN			0	36,484,243	36,484,243	0	25,779,766	25,779,766	0	10,704,477	10,704,477
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	181,062	0	181,062	117,927	0	117,927	63,135	0	63,135
6	375000	Structures & Improvements	901,702	0	901,702	543,407	0	543,407	358,295	0	358,295
6	376000	Mains	272,547,025	2,512,520	275,059,545	176,718,818	1,723,413	178,442,231	95,828,207	789,107	96,617,314
6	378000	Measuring & Reg Station Equip-General	5,427,690	127,100	5,554,790	3,273,738	87,182	3,360,920	2,153,952	39,918	2,193,870
6	379000	Measuring & Reg Station Equip-City Gate	6,302,131	0	6,302,131	1,962,159	0	1,962,159	4,339,972	0	4,339,972
6	380000	Services	187,743,385	0	187,743,385	127,716,784	0	127,716,784	60,026,601	0	60,026,601
6	381000	Meters	71,230,936	0	71,230,936	48,248,056	0	48,248,056	22,982,880	0	22,982,880
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	3,331,073	0	3,331,073	2,581,424	0	2,581,424	749,649	0	749,649
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			547,753,599	2,639,620	550,393,219	361,226,238	1,810,595	363,036,833	186,527,361	829,025	187,356,386
GENERAL PLANT											
4	389XXX	Land & Land Rights	692,046	1,387,895	2,079,941	597,968	1,006,210	1,604,178	94,078	381,685	475,763
4	390XXX	Structures & Improvements	5,003,681	18,257,484	23,261,165	3,757,894	13,236,493	16,994,387	1,245,787	5,020,991	6,266,778
4	391XXX	Office Furniture & Equipment	27,673	12,579,281	12,606,954	8,298	9,119,853	9,128,151	19,375	3,459,428	3,478,803
4	392XXX	Transportation Equipment	9,573,594	1,998,352	11,571,946	7,131,762	1,448,785	8,580,547	2,441,832	549,567	2,991,399
4	393000	Stores Equipment	151,764	629,770	781,534	114,421	456,577	570,998	37,343	173,193	210,536
4	394000	Tools, Shop & Garage Equipment	2,559,582	4,257,016	6,816,598	1,980,395	3,086,294	5,066,689	579,187	1,170,722	1,749,909

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended January 31, 2016  
Average of Monthly Averages Basis

Report ID:  
**G-PLT-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	37,644	395,621	433,265	28,391	286,821	315,212	9,253	108,800	118,053
4	396XXX	Power Operated Equipment	3,872,676	1,113,260	4,985,936	2,881,550	807,102	3,688,652	991,126	306,158	1,297,284
4	397XXX	Communications Equipment	2,275,722	8,757,383	11,033,105	847,986	6,349,015	7,197,001	1,427,736	2,408,368	3,836,104
4	398000	Miscellaneous Equipment	1,073	86,320	87,393	1,073	62,581	63,654	0	23,739	23,739
		<b>TOTAL GENERAL PLANT</b>	<b>24,195,455</b>	<b>49,462,382</b>	<b>73,657,837</b>	<b>17,349,738</b>	<b>35,859,731</b>	<b>53,209,469</b>	<b>6,845,717</b>	<b>13,602,651</b>	<b>20,448,368</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>573,294,990</b>	<b>121,184,850</b>	<b>694,479,840</b>	<b>379,598,570</b>	<b>87,083,755</b>	<b>466,682,325</b>	<b>193,696,420</b>	<b>34,101,095</b>	<b>227,797,515</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(13,830,443)	(13,830,443)	0	(9,772,591)	(9,772,591)	0	(4,057,852)	(4,057,852)
G-ADEP		Distribution Plant	(182,965,716)	(1,543,095)	(184,508,811)	(121,210,099)	(1,058,455)	(122,268,554)	(61,755,617)	(484,640)	(62,240,257)
G-ADEP		General Plant	(7,940,205)	(14,091,099)	(22,031,304)	(5,246,830)	(10,215,905)	(15,462,735)	(2,693,375)	(3,875,194)	(6,568,569)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(190,905,921)</b>	<b>(29,464,637)</b>	<b>(220,370,558)</b>	<b>(126,456,929)</b>	<b>(21,046,951)</b>	<b>(147,503,880)</b>	<b>(64,448,992)</b>	<b>(8,417,686)</b>	<b>(72,866,678)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(184,907)	(228,170)	(413,077)	(131,207)	(165,421)	(296,628)	(53,700)	(62,749)	(116,449)
G-AAMT		Misc IT Intangible Plant - 3031XX	(5,738)	(7,499,508)	(7,505,246)	0	(5,437,068)	(5,437,068)	(5,738)	(2,062,440)	(2,068,178)
G-AAMT		Underground Storage	0	(239,992)	(239,992)	0	(169,578)	(169,578)	0	(70,414)	(70,414)
G-AAMT		General Plant - 390200, 396200	(4,632)	(46,456)	(51,088)	(3,656)	(33,680)	(37,336)	(976)	(12,776)	(13,752)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(195,277)</b>	<b>(8,014,126)</b>	<b>(8,209,403)</b>	<b>(134,863)</b>	<b>(5,805,747)</b>	<b>(5,940,610)</b>	<b>(60,414)</b>	<b>(2,208,379)</b>	<b>(2,268,793)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(191,101,198)</b>	<b>(37,478,763)</b>	<b>(228,579,961)</b>	<b>(126,591,792)</b>	<b>(26,852,698)</b>	<b>(153,444,490)</b>	<b>(64,509,406)</b>	<b>(10,626,065)</b>	<b>(75,135,471)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>382,193,792</b>	<b>83,706,087</b>	<b>465,899,879</b>	<b>253,006,778</b>	<b>60,231,057</b>	<b>313,237,835</b>	<b>129,187,014</b>	<b>23,475,030</b>	<b>152,662,044</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(81,923,033)	(81,923,033)	0	(55,079,313)	(55,079,313)	0	(26,843,720)	(26,843,720)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,476,132)	(13,476,132)	0	(9,763,251)	(9,763,251)	0	(3,712,881)	(3,712,881)
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	(961,834)	(961,834)	0	(646,670)	(646,670)	0	(315,164)	(315,164)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(96,470,049)</b>	<b>(96,470,049)</b>	<b>0</b>	<b>(65,568,294)</b>	<b>(65,568,294)</b>	<b>0</b>	<b>(30,901,755)</b>	<b>(30,901,755)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>382,193,792</b>	<b>(12,763,962)</b>	<b>369,429,830</b>	<b>253,006,778</b>	<b>(5,337,237)</b>	<b>247,669,541</b>	<b>129,187,014</b>	<b>(7,426,725)</b>	<b>121,760,289</b>

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%	68.593%	31.407%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.233%	32.767%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months Ended January 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	382,193,792	(12,763,962)	369,429,830	253,006,778	(5,337,237)	247,669,541	129,187,014	(7,426,725)	121,760,289
	OTHER ADJUSTMENTS:									
4	253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,049,570	4,049,570	0	1,681,494	1,681,494
1	164100 Gas Inventory--Jackson Prairie	0	11,414,131	11,414,131	0	8,065,225	8,065,225	0	3,348,906	3,348,906
4	252000 Customer Advances	(81,232)	(63)	(81,295)	(11,804)	(46)	(11,850)	(69,428)	(17)	(69,445)
99	235199 Customer Deposits	(470,008)	0	(470,008)	(470,008)	0	(470,008)	0	0	0
C-WKC	Working Capital	12,905,032	1,937,780	14,842,812	12,905,032	0	12,905,032	0	1,937,780	1,937,780
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	12,353,792	19,082,912	31,436,704	12,423,220	12,114,749	24,537,969	(69,428)	6,968,163	6,898,735
	NET RATE BASE	394,547,584	6,318,950	400,866,534	265,429,998	6,777,512	272,207,510	129,117,586	(458,562)	128,659,024

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12A</b>
For Twelve Months Ended January 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	68.593%	31.407%

**RESULTS OF OPERATIONS**  
**GAS-NORTH AMORTIZATION EXPENSE**  
 For Twelve Months Ended January 31, 2016  
 Average of Monthly Averages Basis

Report ID:  
**G-AMTX-12A**

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		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	240,099	240,099												
<b>Total Production/Transmission</b>		<b>1,158,499</b>	<b>1,158,499</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	2,844	2,844												
<b>Total Distribution</b>		<b>26,997</b>	<b>26,997</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	592,707	422,754	118,293	51,660		118,293	118,293		85,761	85,761		32,532	32,532	
9,4	CD-AN	9,729	7,635	2,094			2,094	2,094		1,518	1,518		576	576	
	GD-ID	6,326		6,326			6,326	6,326				6,326		6,326	
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862				
	GD-OR	9,350			9,350										
<b>Total General Plant - 303000</b>		<b>642,974</b>	<b>430,389</b>	<b>151,575</b>	<b>61,010</b>		<b>31,188</b>	<b>120,387</b>	<b>151,575</b>	<b>24,862</b>	<b>87,279</b>	<b>112,141</b>	<b>6,326</b>	<b>33,108</b>	<b>39,434</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	17,301,019	12,340,125	3,452,937	1,507,957		3,452,937	3,452,937		2,503,345	2,503,345		949,592	949,592	
9,4	CD-AN	9,161	7,190	1,971			1,971	1,971		1,429	1,429		542	542	
9,4	CD-ID	13,679	10,736	2,943			2,943	2,943				2,943		2,943	
	ED-AN	454,390	454,390												
	ED-ID	4,747	4,747												
	ED-WA	1,027,281	1,027,281												
8,4	GD-AA	395,621		275,487	120,134		275,487	275,487		199,725	199,725		75,762	75,762	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>19,205,898</b>	<b>13,844,469</b>	<b>3,733,338</b>	<b>1,628,091</b>		<b>2,943</b>	<b>3,730,395</b>	<b>3,733,338</b>		<b>2,704,499</b>	<b>2,704,499</b>	<b>2,943</b>	<b>1,025,896</b>	<b>1,028,839</b>
<b>Gas Underground Storage</b>															
1	GD-AN	228		228			228	228		161	161		67	67	
<b>Total Gas Underground Storage</b>		<b>228</b>		<b>228</b>			<b>228</b>	<b>228</b>		<b>161</b>	<b>161</b>		<b>67</b>	<b>67</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	27,006	19,262	5,390	2,354		5,390	5,390		3,908	3,908		1,482	1,482	
4	ED-AN	7,784	7,784												
	GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>		<b>34,790</b>	<b>27,046</b>	<b>5,390</b>	<b>2,354</b>		<b>5,390</b>	<b>5,390</b>		<b>3,908</b>	<b>3,908</b>		<b>1,482</b>	<b>1,482</b>	
<b>Total Amortization Expense</b>		<b>21,069,386</b>	<b>15,487,400</b>	<b>3,890,531</b>	<b>1,691,455</b>		<b>34,131</b>	<b>3,856,400</b>	<b>3,890,531</b>	<b>24,862</b>	<b>2,795,847</b>	<b>2,820,709</b>	<b>9,269</b>	<b>1,060,553</b>	<b>1,069,822</b>

**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:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months Ended January 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	
<b>Electric Production</b>														
	Steam (ED-AN)	(289,776,672)	(289,776,672)											
	Hydro (ED-AN)	(135,496,599)	(135,496,599)											
	Other (ED-AN)	(98,985,507)	(98,985,507)											
<b>Total Electric Production</b>	<b>(524,258,778)</b>	<b>(524,258,778)</b>												
<b>Electric Transmission</b>														
	ED-AN	(198,686,253)	(198,686,253)											
<b>Total Electric Transmission</b>	<b>(198,686,253)</b>	<b>(198,686,253)</b>												
<b>Electric Distribution</b>														
	ED-AN	(16,572)	(16,572)											
	ED-ID	(171,761,472)	(171,761,472)											
	ED-WA	(275,329,573)	(275,329,573)											
<b>Total Electric Distribution</b>	<b>(447,107,617)</b>	<b>(447,107,617)</b>												
<b>Gas Underground Storage</b>														
	1 GD-AN	(13,830,443)	(13,830,443)			(13,830,443)	(13,830,443)		(9,772,591)	(9,772,591)		(4,057,852)	(4,057,852)	
	GD-OR	(697,536)		(697,536)										
<b>Total Gas Underground Storage</b>	<b>(14,527,979)</b>		<b>(13,830,443)</b>	<b>(697,536)</b>		<b>(13,830,443)</b>	<b>(13,830,443)</b>		<b>(9,772,591)</b>	<b>(9,772,591)</b>		<b>(4,057,852)</b>	<b>(4,057,852)</b>	
<b>Gas Distribution</b>														
	6 GD-AN	(1,543,095)	(1,543,095)			(1,543,095)	(1,543,095)		(1,058,455)	(1,058,455)		(484,640)	(484,640)	
	GD-ID	(61,755,617)	(61,755,617)			(61,755,617)	(61,755,617)				(61,755,617)		(61,755,617)	
	GD-WA	(121,210,099)	(121,210,099)			(121,210,099)	(121,210,099)	(121,210,099)		(121,210,099)				
	GD-OR	(95,157,643)		(95,157,643)										
<b>Total Gas Distribution</b>	<b>(279,666,454)</b>		<b>(184,508,811)</b>	<b>(95,157,643)</b>		<b>(182,965,716)</b>	<b>(1,543,095)</b>	<b>(184,508,811)</b>	<b>(121,210,099)</b>	<b>(1,058,455)</b>	<b>(122,268,554)</b>	<b>(61,755,617)</b>	<b>(484,640)</b>	<b>(62,240,257)</b>
<b>General Plant</b>														
	ED-AN	(40,751,064)	(40,751,064)											
	ED-ID	(7,542,930)	(7,542,930)											
	ED-WA	(17,007,951)	(17,007,951)											
	7,4 CD-AA	(41,681,868)	(29,730,009)	(8,318,867)	(3,632,992)		(8,318,867)	(8,318,867)		(6,031,095)	(6,031,095)		(2,287,772)	(2,287,772)
	9,4 CD-AN	(11,946,749)	(9,376,167)	(2,570,582)			(2,570,582)	(2,570,582)		(1,863,646)	(1,863,646)		(706,936)	(706,936)
	9 CD-ID	(5,460,826)	(4,285,820)	(1,175,006)		(1,175,006)	(1,175,006)				(1,175,006)		(1,175,006)	
	9 CD-WA	(2,721,177)	(2,135,661)	(585,516)		(585,516)	(585,516)	(585,516)		(585,516)	(585,516)			
	8,4 GD-AA	(1,821,506)		(1,268,387)	(553,119)		(1,268,387)	(1,268,387)		(919,568)	(919,568)		(348,819)	(348,819)
	4 GD-AN	(1,933,263)		(1,933,263)		(1,933,263)	(1,933,263)		(1,401,596)	(1,401,596)		(531,667)	(531,667)	
	GD-ID	(1,518,369)		(1,518,369)		(1,518,369)	(1,518,369)				(1,518,369)		(1,518,369)	
	GD-WA	(4,661,314)		(4,661,314)		(4,661,314)	(4,661,314)	(4,661,314)		(4,661,314)	(4,661,314)			
	GD-OR	(4,327,472)		(4,327,472)										
<b>Total General Plant</b>	<b>(141,374,489)</b>	<b>(110,829,602)</b>	<b>(22,031,304)</b>	<b>(8,513,583)</b>		<b>(7,940,205)</b>	<b>(14,091,099)</b>	<b>(22,031,304)</b>	<b>(5,246,830)</b>	<b>(10,215,905)</b>	<b>(15,462,735)</b>	<b>(2,693,375)</b>	<b>(3,875,194)</b>	<b>(6,568,569)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,605,621,570)</b>	<b>(1,280,882,250)</b>	<b>(220,370,558)</b>	<b>(104,368,762)</b>		<b>(190,905,921)</b>	<b>(29,464,637)</b>	<b>(220,370,558)</b>	<b>(126,456,929)</b>	<b>(21,046,951)</b>	<b>(147,503,880)</b>	<b>(64,448,992)</b>	<b>(8,417,686)</b>	<b>(72,866,678)</b>

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -  
Page 1 of 2

Washington

Idaho  
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RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months Ended January 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	68.593%	31.407%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12A</b>
For Twelve Months Ended January 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		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	(8,840,287)	(8,840,287)												
Misc Intangible Plt (303000)	ED-AN	(1,032,901)	(1,032,901)												
<b>Total Production/Transmission</b>		<b>(9,873,188)</b>	<b>(9,873,188)</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	(135,172)	(135,172)												
Misc Intangible Plt (303000)	ED-WA	(29,691)	(29,691)												
<b>Total Distribution</b>		<b>(164,863)</b>	<b>(164,863)</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	(1,064,270)	(759,101)	(212,407)	(92,762)		(212,407)	(212,407)		(153,993)	(153,993)		(58,414)	(58,414)	
9,4	CD-AN	(73,257)	(57,494)	(15,763)			(15,763)	(15,763)		(11,428)	(11,428)		(4,335)	(4,335)	
	GD-ID	(53,700)		(53,700)			(53,700)	(53,700)				(53,700)		(53,700)	
	GD-WA	(131,207)		(131,207)			(131,207)	(131,207)	(131,207)						
	GD-OR	(69,276)			(69,276)										
<b>Total General Plant - 303000</b>		<b>(1,391,710)</b>	<b>(816,595)</b>	<b>(413,077)</b>	<b>(162,038)</b>		<b>(184,907)</b>	<b>(228,170)</b>	<b>(413,077)</b>	<b>(131,207)</b>	<b>(165,421)</b>	<b>(296,628)</b>	<b>(53,700)</b>	<b>(62,749)</b>	<b>(116,449)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	(31,958,117)	(22,794,446)	(6,378,201)	(2,785,470)		(6,378,201)	(6,378,201)		(4,624,132)	(4,624,132)		(1,754,069)	(1,754,069)	
9,4	CD-AN	(21,609)	(16,959)	(4,650)			(4,650)	(4,650)		(3,371)	(3,371)		(1,279)	(1,279)	
9	CD-ID	(26,666)	(20,928)	(5,738)			(5,738)	(5,738)				(5,738)		(5,738)	
	ED-AN	(553,034)	(553,034)												
	ED-ID	(16,008)	(16,008)												
	ED-WA	(2,318,932)	(2,318,932)												
8,4	GD-AA	(1,589,125)		(1,106,571)	(482,554)		(1,106,571)	(1,106,571)		(802,253)	(802,253)		(304,318)	(304,318)	
4	GD-AN	(10,086)		(10,086)			(10,086)	(10,086)		(7,312)	(7,312)		(2,774)	(2,774)	
	GD-OR	(1,077)			(1,077)										
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(36,494,654)</b>	<b>(25,720,307)</b>	<b>(7,505,246)</b>	<b>(3,269,101)</b>		<b>(5,738)</b>	<b>(7,499,508)</b>	<b>(7,505,246)</b>		<b>(5,437,068)</b>	<b>(5,437,068)</b>	<b>(5,738)</b>	<b>(2,062,440)</b>	<b>(2,068,178)</b>
<b>Gas Underground Storage</b>															
1	GD-AN	(239,992)		(239,992)			(239,992)	(239,992)		(169,578)	(169,578)		(70,414)	(70,414)	
<b>Total Gas Underground Storage</b>		<b>(239,992)</b>		<b>(239,992)</b>			<b>(239,992)</b>	<b>(239,992)</b>		<b>(169,578)</b>	<b>(169,578)</b>		<b>(70,414)</b>	<b>(70,414)</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	(232,767)	(166,023)	(46,456)	(20,288)		(46,456)	(46,456)		(33,680)	(33,680)		(12,776)	(12,776)	
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)						
4	ED-AN	(67,187)	(67,187)												
	ED-WA	(110,678)	(110,678)												
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)			(1,863)			
	GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>		<b>(425,364)</b>	<b>(353,988)</b>	<b>(51,088)</b>	<b>(20,288)</b>		<b>(4,632)</b>	<b>(46,456)</b>	<b>(51,088)</b>	<b>(3,656)</b>	<b>(33,680)</b>	<b>(37,336)</b>	<b>(976)</b>	<b>(12,776)</b>	<b>(13,752)</b>
<b>Total Accumulated Amortization</b>		<b>(48,589,771)</b>	<b>(36,928,941)</b>	<b>(8,209,403)</b>	<b>(3,451,427)</b>		<b>(195,277)</b>	<b>(8,014,126)</b>	<b>(8,209,403)</b>	<b>(134,863)</b>	<b>(5,805,747)</b>	<b>(5,940,610)</b>	<b>(60,414)</b>	<b>(2,208,379)</b>	<b>(2,268,793)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS		Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>		<b>G-AAMT-12A</b>
For Twelve Months Ended January 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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended January 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	849,369	0	0	0	0	0	0	0	0	849,369	0	849,369
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,632,782	0	0	4,730,898	4,730,898	0	0	1,323,771	1,323,771	0	578,113	578,113
9		CD-WA / ID / AN	1,296,672	440,629	343,147	233,891	1,017,667	120,803	94,078	64,124	279,005	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>9,654,651</b>	<b>454,240</b>	<b>705,426</b>	<b>4,987,563</b>	<b>6,147,229</b>	<b>597,967</b>	<b>94,078</b>	<b>1,387,895</b>	<b>2,079,940</b>	<b>849,369</b>	<b>578,113</b>	<b>1,427,482</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,240,362	1,127,385	2,164,266	3,948,711	7,240,362	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,239,639	0	0	0	0	2,239,639	0	0	2,239,639	0	0	0
99		GD-OR / AS	3,542,276	0	0	0	0	0	0	0	0	3,542,276	0	3,542,276
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	81,148,396	0	0	57,879,905	57,879,905	0	0	16,195,597	16,195,597	0	7,072,894	7,072,894
9		CD-WA / ID / AN	22,428,448	5,537,818	4,543,994	7,520,707	17,602,519	1,518,255	1,245,787	2,061,887	4,825,929	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>116,599,121</b>	<b>6,665,203</b>	<b>6,708,260</b>	<b>69,349,323</b>	<b>82,722,786</b>	<b>3,757,894</b>	<b>1,245,787</b>	<b>18,257,484</b>	<b>23,261,165</b>	<b>3,542,276</b>	<b>7,072,894</b>	<b>10,615,170</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,557,630	3,277,971	14,649	6,265,010	9,557,630	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	636,093	0	0	0	0	0	0	442,937	442,937	0	193,156	193,156
7		CD-AA	60,672,542	0	0	43,275,297	43,275,297	0	0	12,109,026	12,109,026	0	5,288,219	5,288,219
9		CD-WA / ID / AN	224,669	30,266	70,670	75,391	176,327	8,298	19,375	20,669	48,342	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>71,097,584</b>	<b>3,308,237</b>	<b>85,319</b>	<b>49,615,698</b>	<b>53,009,254</b>	<b>8,298</b>	<b>19,375</b>	<b>12,579,282</b>	<b>12,606,955</b>	<b>0</b>	<b>5,481,375</b>	<b>5,481,375</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	31,769,416	15,150,034	5,414,016	11,205,366	31,769,416	0	0	0	0	0	0	0
99		GD-WA / ID / AN	10,219,348	0	0	0	0	6,664,046	2,192,633	1,362,669	10,219,348	0	0	0
99		GD-OR / AS	3,295,033	0	0	0	0	0	0	0	0	3,295,033	0	3,295,033
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	571,814	0	0	407,852	407,852	0	0	114,123	114,123	0	49,839	49,839
9		CD-WA / ID / AN	5,755,796	1,705,988	908,950	1,902,383	4,517,321	467,716	249,199	521,560	1,238,475	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>51,611,407</b>	<b>16,856,022</b>	<b>6,322,966</b>	<b>13,515,601</b>	<b>36,694,589</b>	<b>7,131,762</b>	<b>2,441,832</b>	<b>1,998,352</b>	<b>11,571,946</b>	<b>3,295,033</b>	<b>49,839</b>	<b>3,344,872</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended January 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	3,240,519	109,971	136,208	2,297,077	2,543,256	30,150	37,343	629,770	697,263	0	0
		<b>TOTAL ACCOUNT</b>	<b>3,782,523</b>	<b>120,710</b>	<b>150,953</b>	<b>2,672,099</b>	<b>2,943,762</b>	<b>114,421</b>	<b>37,343</b>	<b>629,770</b>	<b>781,534</b>	<b>57,227</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	3,178,638	966,162	294,829	1,917,647	3,178,638	0	0	0	0	0	0
99		GD-WA / ID / AN	2,709,697	0	0	0	0	1,974,725	369,980	364,992	2,709,697	0	0
99		GD-OR / AS	983,245	0	0	0	0	0	0	0	983,245	0	983,245
8		GD-AA	2,463,024	0	0	0	0	0	0	1,715,102	1,715,102	0	747,922
7		CD-AA	10,638,394	0	0	7,587,941	7,587,941	0	0	2,123,211	2,123,211	0	927,242
9		CD-WA / ID / AN	1,248,260	20,681	763,080	195,911	979,672	5,670	209,207	53,711	268,588	0	0
		<b>TOTAL ACCOUNT</b>	<b>21,221,258</b>	<b>986,843</b>	<b>1,057,909</b>	<b>9,701,499</b>	<b>11,746,251</b>	<b>1,980,395</b>	<b>579,187</b>	<b>4,257,016</b>	<b>6,816,598</b>	<b>983,245</b>	<b>1,675,164</b>
	394100	Electric Charging Stations											
99		ED-WA / ID / AN	6,223	0	0	6,223	6,223	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
		<b>TOTAL ACCOUNT</b>	<b>6,223</b>	<b>0</b>	<b>0</b>	<b>6,223</b>	<b>6,223</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	716,504	223,690	43,068	449,746	716,504	0	0	0	0	0	0
99		GD-WA / ID / AN	177,901	0	0	0	0	27,493	8,966	141,442	177,901	0	0
99		GD-OR / AS	103,838	0	0	0	0	0	0	0	103,838	0	103,838
8		GD-AA	243,411	0	0	0	0	0	0	169,497	169,497	0	73,914
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	69,176	3,278	1,046	49,967	54,291	899	287	13,699	14,885	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,666,493</b>	<b>226,968</b>	<b>44,114</b>	<b>753,393</b>	<b>1,024,475</b>	<b>28,392</b>	<b>9,253</b>	<b>395,621</b>	<b>433,266</b>	<b>103,838</b>	<b>104,914</b>



RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended January 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	33,711,761	15,720,549	9,855,526	8,135,686	33,711,761	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,525,840	0	0	0	0	2,811,348	883,998	830,494	4,525,840	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	531,673	0	0	379,221	379,221	0	0	106,111	106,111	0	46,341	46,341
9		CD-WA / ID / AN	1,645,139	256,062	390,749	644,344	1,291,155	70,202	107,128	176,654	353,984	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>40,458,247</b>	<b>15,976,611</b>	<b>10,246,275</b>	<b>9,159,251</b>	<b>35,382,137</b>	<b>2,881,550</b>	<b>991,126</b>	<b>1,113,259</b>	<b>4,985,935</b>	<b>43,834</b>	<b>46,341</b>	<b>90,175</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	59,408,112	11,512,530	4,751,531	43,144,051	59,408,112	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,254,494	0	0	0	0	699,125	555,369	0	1,254,494	0	0	0
99		GD-OR / AS	1,230,028	0	0	0	0	0	0	0	0	1,230,028	0	1,230,028
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514
7		CD-AA	31,894,807	0	0	22,749,290	22,749,290	0	0	6,365,566	6,365,566	0	2,779,951	2,779,951
9		CD-WA / ID / AN	12,648,730	542,968	3,181,949	6,202,186	9,927,103	148,861	872,367	1,700,399	2,721,627	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>107,429,103</b>	<b>12,055,498</b>	<b>7,933,480</b>	<b>72,095,527</b>	<b>92,084,505</b>	<b>847,986</b>	<b>1,427,736</b>	<b>8,757,383</b>	<b>11,033,105</b>	<b>1,230,028</b>	<b>3,081,465</b>	<b>4,311,493</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	81,141	0	2,299	78,842	81,141	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	427,125	0	0	304,651	304,651	0	0	85,246	85,246	0	37,228	37,228
9		CD-WA / ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>520,611</b>	<b>3,913</b>	<b>2,299</b>	<b>387,411</b>	<b>393,623</b>	<b>1,073</b>	<b>0</b>	<b>86,320</b>	<b>87,393</b>	<b>2,367</b>	<b>37,228</b>	<b>39,595</b>
		<b>TOTAL GENERAL PLANT</b>	<b>424,047,221</b>	<b>56,654,245</b>	<b>33,257,001</b>	<b>232,243,588</b>	<b>322,154,834</b>	<b>17,349,738</b>	<b>6,845,717</b>	<b>49,462,382</b>	<b>73,657,837</b>	<b>10,107,217</b>	<b>18,127,333</b>	<b>28,234,550</b>

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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended January 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	10,443,321	153,179	0	10,290,142	10,443,321	0	0	0	0	0
99		GD-WA / ID / AN	1,328,333	0	0	0	0	1,022,594	305,739	0	1,328,333	0
99		GD-OR / AS	496,588	0	0	0	0	0	0	0	0	496,588
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,890,601	0	0	6,341,310	6,341,310	0	0	1,774,386	1,774,386	0
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0
		<b>TOTAL ACCOUNT</b>	<b>21,352,901</b>	<b>153,179</b>	<b>0</b>	<b>16,783,755</b>	<b>16,936,934</b>	<b>1,022,594</b>	<b>305,739</b>	<b>1,816,141</b>	<b>3,144,474</b>	<b>496,588</b>
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	7,466,767	5,149,332	23,524	2,293,911	7,466,767	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	2,466,120	0	0	0	0	0	0	1,717,258	1,717,258	0
7		CD-AA	136,387,793	0	0	97,279,957	97,279,957	0	0	27,220,276	27,220,276	0
9		CD-WA / ID / AN	128,990	0	64,205	37,030	101,235	0	17,603	10,152	27,755	0
		<b>TOTAL ACCOUNT</b>	<b>146,449,670</b>	<b>5,149,332</b>	<b>87,729</b>	<b>99,610,898</b>	<b>104,847,959</b>	<b>0</b>	<b>17,603</b>	<b>28,947,686</b>	<b>28,965,289</b>	<b>0</b>
	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	10,086	0	0	0	0	0	0	10,086	10,086	0
99		GD-OR / AS	1,077	0	0	0	0	0	0	0	0	1,077
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,140,775	0	0	3,666,709	3,666,709	0	0	1,025,996	1,025,996	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>5,151,938</b>	<b>0</b>	<b>0</b>	<b>3,666,709</b>	<b>3,666,709</b>	<b>0</b>	<b>0</b>	<b>1,036,082</b>	<b>1,036,082</b>	<b>1,077</b>
	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	4,001,883	0	0	2,854,383	2,854,383	0	0	798,696	798,696	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,001,883</b>	<b>0</b>	<b>0</b>	<b>2,854,383</b>	<b>2,854,383</b>	<b>0</b>	<b>0</b>	<b>798,696</b>	<b>798,696</b>	<b>0</b>
	<b>TOTAL</b>		<b>176,956,392</b>	<b>5,302,511</b>	<b>87,729</b>	<b>122,915,745</b>	<b>128,305,985</b>	<b>1,022,594</b>	<b>323,342</b>	<b>32,598,605</b>	<b>33,944,541</b>	<b>497,665</b>

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:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12A</b>
For Twelve Months Ended January 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	(66,874,488)	(47,698,898)	(13,346,810)	(5,828,780)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(601,021)	(471,699)	(129,322)	0
7	283750 CD-AA	(546,395)	(389,722)	(109,049)	(47,624)
	Total	<u>(68,021,904)</u>	<u>(48,560,319)</u>	<u>(13,585,181)</u>	<u>(5,876,404)</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 Twelve Months Ended January 31, 2016  
 Average of Monthly Averages Basis

Report ID:  
**C-WKC-12A**

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			2,429,864	2,429,864					2,429,864
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			63	63					63
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			755	755					755
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			182	182					182
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	63,538,142	12,402,777		75,940,919	50,633,110	10,464,997	12,905,032	1,937,780	
<b>TOTAL</b>		<b>63,538,142</b>	<b>12,402,777</b>	<b>2,430,864</b>	<b>78,371,783</b>	<b>50,633,110</b>	<b>10,464,997</b>	<b>12,905,032</b>	<b>1,937,780</b>	<b>2,430,864</b>

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						