

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	25,206,266	16,674,098	8,532,168
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	25,206,266	16,674,098	8,532,168
G-APL	Gas Net Adjusted Rate Base	404,247,614	274,033,225	130,214,389
	RATE OF RETURN	6.235%	6.085%	6.552%

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 February 29, 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	100.000%	70.660%	29.340%
2	Input	Number of Customers - AMA Percent	03-01-2015 thru 02-29-2016	232,880 100.000%	154,354 66.280%	78,526 33.720%
3	G-OPS	Direct Distribution Operating Expense Percent	03-01-2015 thru 02-29-2016	13,952,339 100.000%	9,929,699 71.169%	4,022,640 28.831%
	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	03-01-2015 thru 02-29-2016	231,294,644 100.000%	158,336,265 68.457%	72,958,379 31.543%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended February 29, 2016
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AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		68,870,162	57,859,575	7,660,811	3,349,776
	Direct O & M Accts 901 - 935		40,470,171	30,725,388	6,803,561	2,941,222
	Direct O & M Accts 901 - 905 Utility 9 Only		5,203,836	3,701,516	1,502,320	XXXXXX
	Adjustments		0			
	Total		114,544,169	92,286,479	15,966,692	6,290,998
	Percentage		100.000%	80.569%	13.939%	5.492%
	Direct Labor Accts 500 - 894		71,533,714	54,197,331	12,273,957	5,062,426
	Direct Labor Accts 901 - 935		5,276,902	3,297,361	193,627	1,785,914
	Direct Labor Accts 901 - 905 Utility 9 Only		10,808,995	7,263,025	3,545,970	XXXXXX
	Total		87,619,611	64,757,717	16,013,554	6,848,340
	Percentage		100.000%	73.908%	18.276%	7.816%
	Number of Customers at		709,694	374,962	235,378	99,354
	Percentage		100.000%	52.834%	33.166%	14.000%
	Net Direct Plant		2,961,417,554	2,309,776,654	427,886,508	223,754,392
	Percentage		100.000%	77.995%	14.449%	7.556%
	Total Percentages		400.000%	285.306%	79.830%	34.864%
	Average (CD AA)		100.000%	71.326%	19.958%	8.716%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended February 29, 2016
Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		10,455,835	0	7,274,832	3,181,003
	Direct O & M Accts 901 - 935		9,194,411	0	6,419,305	2,775,106
	Direct O & M Accts 901 - 905 Utility 9 Only		1,502,320	0	1,502,320	XXXXXX
	Total		21,152,566	0	15,196,457	5,956,109
	Percentage		100.000%	0.000%	71.842%	28.158%
	Direct Labor Accts 580 - 894		12,747,846	0	9,025,326	3,722,520
	Direct Labor Accts 901 - 935		1,617,630	0	158,227	1,459,403
	Direct Labor Accts 901 - 905 Utility 9 Only		3,545,970	0	3,545,970	XXXXXX
	Total		17,911,446	0	12,729,523	5,181,923
	Percentage		100.000%	0.000%	71.069%	28.931%
	Number of Customers at		334,732	0	235,378	99,354
	Percentage		100.000%	0.000%	70.318%	29.682%
	Net Direct Plant		642,075,757	0	419,325,758	222,749,999
	Percentage		100.000%	0.000%	65.308%	34.692%
	Total Percentages		400.000%	0.000%	278.538%	121.462%
	Average (GD AA)		100.000%	0.000%	69.634%	30.366%

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RESULTS OF OPERATIONS	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended February 29, 2016	
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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	03-01-2015 thru 02-29-2016	18,695,618	12,692,035	6,003,583	
			100.000%	67.888%	32.112%	
12	Net Gas Plant (before DFIT) - AMA Percent	02-01-2015 thru 02-29-2016	469,823,861	315,938,258	153,885,603	
			100.000%	67.246%	32.754%	
13	G-PLT Net Gas General Plant - AMA Percent	02-01-2015 thru 02-29-2016	52,119,397	38,073,154	14,046,243	
			100.000%	73.050%	26.950%	
14	Net Allocated Schedule M's - AMA Percent	03-01-2015 thru 02-29-2016	-47,467,157	-31,677,216	-15,789,941	
			100.000%	66.735%	33.265%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	136,624,031	0	136,624,031	96,158,817	0	96,158,817	40,465,214	0	40,465,214
99 4812XX	Commercial - Firm & Interruptible	68,132,023	0	68,132,023	48,620,548	0	48,620,548	19,511,475	0	19,511,475
99 4813XX	Industrial-Firm	3,229,512	0	3,229,512	1,912,785	0	1,912,785	1,316,727	0	1,316,727
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	266,774	0	266,774	232,608	0	232,608	34,166	0	34,166
99 499XXX	Unbilled Revenue	(2,164,515)	0	(2,164,515)	(1,440,412)	0	(1,440,412)	(724,103)	0	(724,103)
	TOTAL SALES TO ULTIMATE CUSTOMERS	206,087,825	0	206,087,825	145,484,346	0	145,484,346	60,603,479	0	60,603,479
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	126,140,287	0	126,140,287	84,349,381	0	84,349,381	41,790,906	0	41,790,906
4 488000	Miscellaneous Service Revenues	13,182	0	13,182	6,806	0	6,806	6,376	0	6,376
99 4893XX	Transportation Revenues	4,685,338	0	4,685,338	4,233,910	0	4,233,910	451,428	0	451,428
99 493000	Rent from Gas Property	2,457	0	2,457	2,457	0	2,457	0	0	0
4 495XXX	Other Gas Revenues	11,946,031	201,270	12,147,301	9,524,350	145,919	9,670,269	2,421,681	55,351	2,477,032
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	142,787,295	201,270	142,988,565	98,116,904	145,919	98,262,823	44,670,391	55,351	44,725,742
	TOTAL GAS REVENUES	348,875,120	201,270	349,076,390	243,601,250	145,919	243,747,169	105,273,870	55,351	105,329,221
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	211,295,470	0	211,295,470	142,976,650	0	142,976,650	68,318,820	0	68,318,820
99 808XXX	Net Natural Gas Storage Transactions	7,370,591	0	7,370,591	5,608,442	0	5,608,442	1,762,149	0	1,762,149
99 811000	Gas Used for Products Extraction	(277,946)	0	(277,946)	(187,416)	0	(187,416)	(90,530)	0	(90,530)
10 813000	Other Gas Expenses	0	1,185,533	1,185,533	0	812,624	812,624	0	372,909	372,909
99 813010	Gas Technology Institute (GTI) Expenses	94,901	0	94,901	66,854	0	66,854	28,047	0	28,047
	TOTAL PRODUCTION EXPENSES	218,483,016	1,185,533	219,668,549	148,464,530	812,624	149,277,154	70,018,486	372,909	70,391,395
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	15,591	15,591	0	11,017	11,017	0	4,574	4,574
1 824000	Other Expenses	0	611,918	611,918	0	432,381	432,381	0	179,537	179,537
1 837000	Other Equipment	0	591,987	591,987	0	418,298	418,298	0	173,689	173,689
	TOTAL UNDERGROUND STORAGE OPER EXP	0	1,219,496	1,219,496	0	861,696	861,696	0	357,800	357,800
G-DEPX	Depreciation Expense-Underground Storage	0	633,492	633,492	0	447,625	447,625	0	185,867	185,867
G-AMTX	Amortization Expense-Underground Storage	0	228	228	0	161	161	0	67	67
G-OTX	Taxes Other Than FIT	0	318,196	318,196	0	224,837	224,837	0	93,359	93,359
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	951,916	951,916	0	672,623	672,623	0	279,293	279,293

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UNDERGROUND STORAGE EXPENSES	0	2,171,412	2,171,412	0	1,534,319	1,534,319	0	637,093	637,093

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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	467,488	1,177,255	1,644,743	397,880	837,841	1,235,721	69,608	339,414	409,022
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,355,275	807,876	4,163,151	2,642,524	574,957	3,217,481	712,751	232,919	945,670
3	875000 Measuring & Reg Sta Exp-General	101,257	0	101,257	67,079	0	67,079	34,178	0	34,178
3	876000 Measuring & Reg Sta Exp-Industrial	7,723	0	7,723	4,920	0	4,920	2,803	0	2,803
3	877000 Measuring & Reg Sta Exp-City Gate	119,514	0	119,514	44,825	0	44,825	74,689	0	74,689
3	878000 Meter & House Regulator Expenses	942,937	76,936	1,019,873	798,336	54,755	853,091	144,601	22,181	166,782
3	879000 Customer Installation Expenses	2,023,383	127,565	2,150,948	1,199,022	90,787	1,289,809	824,361	36,778	861,139
3	880000 Other Expenses	1,377,509	707,598	2,085,107	1,053,804	503,590	1,557,394	323,705	204,008	527,713
3	881000 Rents	0	35,968	35,968	0	25,598	25,598	0	10,370	10,370
	MAINTENANCE									
3	885000 Supervision & Engineering	121,605	1,883	123,488	54,196	1,340	55,536	67,409	543	67,952
3	887000 Mains	1,252,181	1,639	1,253,820	878,069	1,166	879,235	374,112	473	374,585
3	889000 Measuring & Reg Sta Exp-General	267,137	12,152	279,289	209,281	8,648	217,929	57,856	3,504	61,360
3	890000 Measuring & Reg Sta Exp-Industrial	213,334	127	213,461	149,504	90	149,594	63,830	37	63,867
3	891000 Measuring & Reg Sta Exp-City Gate	113,975	0	113,975	49,025	0	49,025	64,950	0	64,950
3	892000 Services	2,033,817	2,636	2,036,453	1,321,196	1,876	1,323,072	712,621	760	713,381
3	893000 Meters & House Regulators	1,552,516	759,046	2,311,562	1,059,479	540,205	1,599,684	493,037	218,841	711,878
3	894000 Other Equipment	2,688	170,740	173,428	559	121,514	122,073	2,129	49,226	51,355
	TOTAL DISTRIBUTION OPERATING EXP	13,952,339	3,881,421	17,833,760	9,929,699	2,762,367	12,692,066	4,022,640	1,119,054	5,141,694
G-DEPX	Depreciation Expense-Distribution	13,802,989	64,600	13,867,589	9,174,378	44,223	9,218,601	4,628,611	20,377	4,648,988
G-OTX	Taxes Other Than FIT	16,474,749	0	16,474,749	13,867,201	0	13,867,201	2,607,548	0	2,607,548
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	30,277,738	64,600	30,342,338	23,041,579	44,223	23,085,802	7,236,159	20,377	7,256,536
	TOTAL DISTRIBUTION EXPENSES	44,230,077	3,946,021	48,176,098	32,971,278	2,806,590	35,777,868	11,258,799	1,139,431	12,398,230

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For Twelve Months Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	224,851	224,851	0	149,031	149,031	0	75,820	75,820
2	902000	Meter Reading Expenses	1,858,769	116,836	1,975,605	1,660,849	77,439	1,738,288	197,920	39,397	237,317
G-903	903XXX	Customer Records & Collection Expenses	737,766	4,879,398	5,617,164	493,243	3,234,065	3,727,308	244,523	1,645,333	1,889,856
2	904000	Uncollectible Accounts	0	1,916,695	1,916,695	0	1,270,385	1,270,385	0	646,310	646,310
2	905000	Misc Customer Accounts	0	169,644	169,644	0	112,440	112,440	0	57,204	57,204
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,596,535	7,307,424	9,903,959	2,154,092	4,843,360	6,997,452	442,443	2,464,064	2,906,507
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	6,192,671	215,735	6,408,406	5,857,672	142,989	6,000,661	334,999	72,746	407,745
2	909000	Advertising	0	540,442	540,442	0	358,205	358,205	0	182,237	182,237
2	910000	Misc Customer Service & Info Exp	0	83,977	83,977	0	55,660	55,660	0	28,317	28,317
TOTAL CUSTOMER SERVICE & INFO EXP			6,192,671	840,154	7,032,825	5,857,672	556,854	6,414,526	334,999	283,300	618,299
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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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	104,122	8,385,671	8,489,793	69,346	6,079,528	6,148,874	34,776	2,306,143	2,340,919
4	921000	Office Supplies & Expenses	5,307	1,094,563	1,099,870	5,307	793,547	798,854	0	301,016	301,016
4	922000	Admin. Expenses Transferred - Credit	0	(18,839)	(18,839)	0	(13,658)	(13,658)	0	(5,181)	(5,181)
4	923000	Outside Services Employed	10,413	2,381,284	2,391,697	10,413	1,726,407	1,736,820	0	654,877	654,877
4	924000	Property Insurance Premium	0	329,598	329,598	0	238,955	238,955	0	90,643	90,643
4	925XXX	Injuries and Damages	6,095	930,522	936,617	6,052	674,619	680,671	43	255,903	255,946
4	926XXX	Employee Pensions and Benefits	0	293,951	293,951	0	213,112	213,112	0	80,839	80,839
4	928000	Regulatory Commission Expenses	923,070	221,053	1,144,123	657,134	160,261	817,395	265,936	60,792	326,728
4	930000	Miscellaneous General Expenses	36,516	1,107,095	1,143,611	24,132	802,633	826,765	12,384	304,462	316,846
4	931000	Rents	8,607	266,177	274,784	8,607	192,976	201,583	0	73,201	73,201
4	935000	Maintenance of General Plant	363,007	2,433,427	2,796,434	275,050	1,764,210	2,039,260	87,957	669,217	757,174
TOTAL ADMIN & GEN OPERATING EXP			1,457,137	17,424,502	18,881,639	1,056,041	12,632,590	13,688,631	401,096	4,791,912	5,193,008
G-DEPX	Depreciation Expense-General Plant		371,332	3,823,204	4,194,536	254,023	2,771,785	3,025,808	117,309	1,051,419	1,168,728
G-AMTX	Amortization Expense - General Plant - 303000		32,095	120,514	152,609	24,862	87,371	112,233	7,233	33,143	40,376
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		3,085	3,900,167	3,903,252	0	2,827,582	2,827,582	3,085	1,072,585	1,075,670
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	5,353	5,353	0	3,881	3,881	0	1,472	1,472
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(928,613)	0	(928,613)	0	0	0	(928,613)	0	(928,613)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	28,023	0	28,023	0	0	0	28,023	0	28,023
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	(620,234)	0	(620,234)	0	0	0	(620,234)	0	(620,234)
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(1,114,312)	7,849,238	6,734,926	278,885	5,690,619	5,969,504	(1,393,197)	2,158,619	765,422
TOTAL ADMIN & GENERAL EXPENSES			342,825	25,273,740	25,616,565	1,334,926	18,323,209	19,658,135	(992,101)	6,950,531	5,958,430
TOTAL EXPENSES BEFORE FIT			271,845,124	40,724,284	312,569,408	190,782,498	28,876,956	219,659,454	81,062,626	11,847,328	92,909,954
NET OPERATING INCOME (LOSS) BEFORE FIT					36,506,982		24,087,715			12,419,267	
G-FIT	FEDERAL INCOME TAX			(1,695,359)			(1,343,686)			(351,673)	
G-FIT	DEFERRED FEDERAL INCOME TAX			13,026,135			8,777,187			4,248,948	
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(30,060)			(19,884)			(10,176)	
GAS NET OPERATING INCOME (LOSS)					25,206,266		16,674,098			8,532,168	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		70.660%		29.340%			
G-ALL 2	Number of Customers - AMA		100.000%		66.280%		33.720%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		71.169%		28.831%			
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-495-12A
For Twelve Months Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU	85,337	201,270	286,607	85,337	145,919	231,256	0	55,351	55,351
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,001	0	4,500,001	3,028,613	0	3,028,613	1,471,388	0	1,471,388
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	6,354,654	0	6,354,654	5,498,192	0	5,498,192	856,462	0	856,462
4	495329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	1,916,102	0	1,916,102	1,822,271	0	1,822,271	93,831	0	93,831
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	11,946,031	201,270	12,147,301	9,524,350	145,919	9,670,269	2,421,681	55,351	2,477,032

ALLOCATION RATIOS:

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

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

Report ID:
G-804-12A

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	153,900,691	0	153,900,691	103,075,166	0	103,075,166	50,825,525	0	50,825,525
1	804001	Pipeline Demand Costs	26,829,731	0	26,829,731	18,990,765	0	18,990,765	7,838,966	0	7,838,966
1	804002	Transport Variable Charges	1,332,845	0	1,332,845	943,263	0	943,263	389,582	0	389,582
6	804010	Gas Costs - Fixed Hedge	(10,590)	0	(10,590)	(4,484)	0	(4,484)	(6,106)	0	(6,106)
6	804014	GTI Contributions	0	0	0	(442)	0	(442)	442	0	442
6	804017	Transaction Fees	401,111	0	401,111	270,591	0	270,591	130,520	0	130,520
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	7,704,059	0	7,704,059	5,322,087	0	5,322,087	2,381,972	0	2,381,972
6	804700	Gas Costs - Offsystem Bookout	2,296,931	0	2,296,931	1,529,046	0	1,529,046	767,885	0	767,885
6	804711	Gas Costs - Offsystem Bookout Offset	(2,296,931)	0	(2,296,931)	(1,529,046)	0	(1,529,046)	(767,885)	0	(767,885)
6	804730	Gas Costs - Intracompany LDC Gas	9,928,586	0	9,928,586	6,622,972	0	6,622,972	3,305,614	0	3,305,614
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(4,884,852)	0	(4,884,852)	(2,789,480)	0	(2,789,480)	(2,095,372)	0	(2,095,372)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	16,093,889	0	16,093,889	10,546,212	0	10,546,212	5,547,677	0	5,547,677
		TOTAL PURCHASED GAS COSTS	211,295,470	0	211,295,470	142,976,650	0	142,976,650	68,318,820	0	68,318,820

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	6	Actual Therms Purchased	100.000%	68.457%	31.543%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12A
For Twelve Months Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	737,766	4,879,398	5,617,164	493,243	3,234,065	3,727,308	244,523	1,645,333	1,889,856
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			737,766	4,879,398	5,617,164	493,243	3,234,065	3,727,308	244,523	1,645,333	1,889,856

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.280%	33.720%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.246%	32.754%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	221,685	215,735	437,420	153,617	142,989	296,606	68,068	72,746	140,814
99	908600	Public Purpose Tariff Rider Expense Offset	5,812,732	0	5,812,732	5,545,801	0	5,545,801	266,931	0	266,931
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	14,558	0	14,558	14,558	0	14,558	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			6,192,671	215,735	6,408,406	5,857,672	142,989	6,000,661	334,999	72,746	407,745

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.280%	33.720%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended February 29, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.17%	52.17%
2	Cost of Debt		5.238%	5.205%
	Total Cost of Debt		2.733%	2.715%
	Total Weighted Cost		2.733%	2.715%
G-APL	Net Rate Base	404,247,614	274,033,225	130,214,389
	Interest Deduction for FIT Calculation	11,024,649	7,489,328	3,535,321
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended February 29, 2016				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	349,076,390	243,747,169	105,329,221
G-OPS	Operating & Maintenance Expense	274,540,228	189,931,525	84,608,703
G-OPS	Book Deprec/Amort and Reg Amortizations	21,236,235	15,635,891	5,600,344
G-OTX	Taxes Other than FIT	16,792,945	14,092,038	2,700,907
	Net Operating Income Before FIT	36,506,982	24,087,715	12,419,267
G-INT	Less: Interest Expense	11,024,649	7,489,328	3,535,321
G-SCM	Schedule M Adjustments	(30,326,217)	(20,437,490)	(9,888,727)
	Taxable Net Operating Income	(4,843,884)	(3,839,103)	(1,004,781)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(1,695,359)	(1,343,686)	(351,673)
G-DTE	Deferred FIT	13,026,135	8,777,187	4,248,948
99	411400 Amortized Investment Tax Credit	(30,060)	(19,884)	(10,176)
	Total FIT/Deferred FIT & ITC	11,300,716	7,413,617	3,887,099
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
For Twelve Months Ended February 29, 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	14,209,501	8,547,557	22,757,058	9,453,263	6,182,628	15,635,891	4,756,238	2,364,929	7,121,167
12	997001	Contributions In Aid of Construction	0	676,091	676,091	0	454,644	454,644	0	221,447	221,447
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	609,977	609,977	0	442,227	442,227	0	167,750	167,750
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	11,209,037	0	11,209,037	7,756,732	0	7,756,732	3,452,305	0	3,452,305
4	997015	Airplane Lease Payments	0	158,117	158,117	0	114,633	114,633	0	43,484	43,484
12	997016	Redemption Expense Amortization	0	294,498	294,498	0	198,038	198,038	0	96,460	96,460
4	997020	FAS87 Current Pension Accrual	0	1,647,398	1,647,398	0	1,194,347	1,194,347	0	453,051	453,051
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(6,061,671)	0	(6,061,671)	(5,110,394)	0	(5,110,394)	(951,277)	0	(951,277)
12	997032	Interest Rate Swaps	0	(1,761,906)	(1,761,906)	0	(1,184,811)	(1,184,811)	0	(577,095)	(577,095)
4	997033	DSM Tariff Rider	(657,354)	0	(657,354)	(805,620)	0	(805,620)	148,266	0	148,266
12	997048	AFUDC	0	(235,388)	(235,388)	0	(158,289)	(158,289)	0	(77,099)	(77,099)
11	997049	Tax Depreciation	0	(50,887,082)	(50,887,082)	0	(34,546,222)	(34,546,222)	0	(16,340,860)	(16,340,860)
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	3,142	0	3,142	(54,256)	0	(54,256)	57,398	0	57,398
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,379,137	1,379,137	0	936,269	936,269	0	442,868	442,868
4	997081	Deferred Compensation	0	(302,682)	(302,682)	0	(219,441)	(219,441)	0	(83,241)	(83,241)
4	997082	Meal Disallowances	0	139,658	139,658	0	101,251	101,251	0	38,407	38,407
4	997083	Paid Time Off	0	110,377	110,377	0	80,022	80,022	0	30,355	30,355
2	997084	Customer Uncollectibles	0	(158,477)	(158,477)	0	(105,039)	(105,039)	0	(53,438)	(53,438)
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	(7,684,441)	(7,684,441)	0	(5,167,479)	(5,167,479)	0	(2,516,962)	(2,516,962)
12	997102	Amort Idaho Earnings Test (254229)	(697,985)	0	(697,985)	0	0	0	(697,985)	0	(697,985)
99	997103	Def Project Compass	(644,519)	0	(644,519)	0	0	0	(644,519)	0	(644,519)
		TOTAL SCHEDULE M ADJUSTMENTS	18,483,443	(47,467,156)	(30,326,217)	11,239,725	(31,677,215)	(20,437,490)	5,901,214	(15,789,941)	(9,888,727)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.660%	29.340%
G-ALL	2	Number of Customers - AMA	100.000%	66.280%	33.720%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.457%	31.543%
G-ALL	11	Book Depreciation	100.000%	67.888%	32.112%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.246%	32.754%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended February 29, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	13,848,599	9,241,863	4,606,736
99	410100	Deferred Federal Income Tax Exp	(944,139)	(565,599)	(378,540)
		SUBTOTAL	12,904,460	8,676,264	4,228,196
14	411100	Deferred Federal Income Tax Expense - Allocated	122,774	81,933	40,841
99	411100	Deferred Federal Income Tax Exp	(1,099)	18,990	(20,089)
		SUBTOTAL	121,675	100,923	20,752
		Total Deferred Federal Income Tax Expense	13,026,135	8,777,187	4,248,948

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	66.735%	33.265%
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 February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	318,196	318,196	0	224,837	224,837	0	93,359	93,359
		TOTAL UNDERGROUND STORAGE TAX	0	318,196	318,196	0	224,837	224,837	0	93,359	93,359
		DISTRIBUTION									
99	408110	State Excise Tax	5,631,134	0	5,631,134	5,631,134	0	5,631,134	0	0	0
99	408120	Municipal Occupation & License Tax	6,487,737	0	6,487,737	5,396,914	0	5,396,914	1,090,823	0	1,090,823
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	4,240,672	0	4,240,672	2,839,153	0	2,839,153	1,401,519	0	1,401,519
99	409100	State Income Tax	115,206	0	115,206	0	0	0	115,206	0	115,206
		TOTAL DISTRIBUTION TAX	16,474,749	0	16,474,749	13,867,201	0	13,867,201	2,607,548	0	2,607,548
		TOTAL TAXES OTHER THAN FIT	16,474,749	318,196	16,792,945	13,867,201	224,837	14,092,038	2,607,548	93,359	2,700,907

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 February 29, 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)	1,378,214	1,818,055	3,196,269	1,022,594	1,318,072	2,340,666	355,620	499,983	855,603
4	3031XX	Misc Intangible IT Plant (3031XX)	18,356	31,619,833	31,638,189	0	22,924,063	22,924,063	18,356	8,695,770	8,714,126
		TOTAL INTANGIBLE PLANT	1,396,570	33,437,888	34,834,458	1,022,594	24,242,135	25,264,729	373,976	9,195,753	9,569,729
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	497,172	497,172	0	351,860	351,860	0	145,312	145,312
1	351XXX	Structures & Improvements	0	1,738,764	1,738,764	0	1,228,611	1,228,611	0	510,153	510,153
1	352XXX	Wells	0	18,678,940	18,678,940	0	13,198,539	13,198,539	0	5,480,401	5,480,401
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	11,862,277	11,862,277	0	8,381,885	8,381,885	0	3,480,392	3,480,392
1	355000	Measuring & Regulating Equipment	0	533,033	533,033	0	376,641	376,641	0	156,392	156,392
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	1,842,772	1,842,772	0	1,302,103	1,302,103	0	540,669	540,669
		TOTAL UNDERGROUND STORAGE PLAN	0	36,601,148	36,601,148	0	25,862,930	25,862,930	0	10,738,218	10,738,218
		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	182,200	0	182,200	119,065	0	119,065	63,135	0	63,135
6	375000	Structures & Improvements	906,707	0	906,707	544,409	0	544,409	362,298	0	362,298
6	376000	Mains	274,411,313	2,512,520	276,923,833	177,954,432	1,719,996	179,674,428	96,456,881	792,524	97,249,405
6	378000	Measuring & Reg Station Equip-General	5,440,197	127,100	5,567,297	3,279,395	87,009	3,366,404	2,160,802	40,091	2,200,893
6	379000	Measuring & Reg Station Equip-City Gate	6,335,498	0	6,335,498	1,993,918	0	1,993,918	4,341,580	0	4,341,580
6	380000	Services	188,897,984	0	188,897,984	128,395,843	0	128,395,843	60,502,141	0	60,502,141
6	381000	Meters	71,726,824	0	71,726,824	48,715,830	0	48,715,830	23,010,994	0	23,010,994
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	3,341,312	0	3,341,312	2,587,217	0	2,587,217	754,095	0	754,095
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	551,330,630	2,639,620	553,970,250	363,654,034	1,807,005	365,461,039	187,676,596	832,615	188,509,211
		GENERAL PLANT									
4	389XXX	Land & Land Rights	699,577	1,487,109	2,186,686	605,499	1,078,139	1,683,638	94,078	408,970	503,048
4	390XXX	Structures & Improvements	5,008,295	18,510,752	23,519,047	3,758,663	13,420,110	17,178,773	1,249,632	5,090,642	6,340,274
4	391XXX	Office Furniture & Equipment	27,899	12,844,471	12,872,370	8,298	9,312,113	9,320,411	19,601	3,532,358	3,551,959
4	392XXX	Transportation Equipment	9,661,388	2,017,713	11,679,101	7,190,867	1,462,822	8,653,689	2,470,521	554,891	3,025,412
4	393000	Stores Equipment	151,418	641,893	793,311	114,324	465,366	579,690	37,094	176,527	213,621
4	394000	Tools, Shop & Garage Equipment	2,557,081	4,311,162	6,868,243	1,978,644	3,125,549	5,104,193	578,437	1,185,613	1,764,050

RESULTS OF OPERATIONS		Report ID: G-PLT-12A
GAS UTILITY PLANT		
For Twelve Months Ended February 29, 2016 Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	36,060	393,182	429,242	27,196	285,053	312,249	8,864	108,129	116,993
4	396XXX	Power Operated Equipment	3,895,921	1,113,766	5,009,687	2,900,223	807,469	3,707,692	995,698	306,297	1,301,995
4	397XXX	Communications Equipment	2,276,688	8,804,847	11,081,535	849,080	6,383,426	7,232,506	1,427,608	2,421,421	3,849,029
4	398000	Miscellaneous Equipment	1,073	86,630	87,703	1,073	62,806	63,879	0	23,824	23,824
		TOTAL GENERAL PLANT	24,315,400	50,211,525	74,526,925	17,433,867	36,402,853	53,836,720	6,881,533	13,808,672	20,690,205
		TOTAL PLANT IN SERVICE	577,042,600	122,890,181	699,932,781	382,110,495	88,314,923	470,425,418	194,932,105	34,575,258	229,507,363
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,882,986)	(13,882,986)	0	(9,809,718)	(9,809,718)	0	(4,073,268)	(4,073,268)
G-ADEP		Distribution Plant	(183,982,230)	(1,550,569)	(185,532,799)	(121,856,905)	(1,061,473)	(122,918,378)	(62,125,325)	(489,096)	(62,614,421)
G-ADEP		General Plant	(8,040,818)	(14,315,175)	(22,355,993)	(5,347,547)	(10,378,359)	(15,725,906)	(2,693,271)	(3,936,816)	(6,630,087)
		TOTAL ACCUMULATED DEPRECIATION	(192,023,048)	(29,748,730)	(221,771,778)	(127,204,452)	(21,249,550)	(148,454,002)	(64,818,596)	(8,499,180)	(73,317,776)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(187,544)	(238,207)	(425,751)	(133,279)	(172,698)	(305,977)	(54,265)	(65,509)	(119,774)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(6,043)	(7,613,807)	(7,619,850)	0	(5,519,935)	(5,519,935)	(6,043)	(2,093,872)	(2,099,915)
G-AAAMT		Underground Storage	0	(240,011)	(240,011)	0	(169,592)	(169,592)	0	(70,419)	(70,419)
G-AAAMT		General Plant - 390200, 396200	(4,632)	(46,903)	(51,535)	(3,656)	(34,004)	(37,660)	(976)	(12,899)	(13,875)
		TOTAL ACCUMULATED AMORTIZATION	(198,219)	(8,138,928)	(8,337,147)	(136,935)	(5,896,229)	(6,033,164)	(61,284)	(2,242,699)	(2,303,983)
		TOTAL ACCUMULATED DEPR/AMORT	(192,221,267)	(37,887,658)	(230,108,925)	(127,341,387)	(27,145,779)	(154,487,166)	(64,879,880)	(10,741,879)	(75,621,759)
		NET GAS UTILITY PLANT before DFIT	384,821,333	85,002,523	469,823,856	254,769,108	61,169,144	315,938,252	130,052,225	23,833,379	153,885,604
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(82,568,300)	(82,568,300)	0	(55,523,879)	(55,523,879)	0	(27,044,421)	(27,044,421)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,554,674)	(13,554,674)	0	(9,820,159)	(9,820,159)	0	(3,734,515)	(3,734,515)
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	(953,145)	(953,145)	0	(640,952)	(640,952)	0	(312,193)	(312,193)
		TOTAL ACCUMULATED DFIT	0	(97,185,169)	(97,185,169)	0	(66,064,050)	(66,064,050)	0	(31,121,119)	(31,121,119)
		NET GAS UTILITY PLANT	384,821,333	(12,182,646)	372,638,687	254,769,108	(4,894,906)	249,874,202	130,052,225	(7,287,740)	122,764,485

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%	68.457%	31.543%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.246%	32.754%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	384,821,333	(12,182,646)	372,638,687	254,769,108	(4,894,906)	249,874,202	130,052,225	(7,287,740)	122,764,485
	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	10,832,611	10,832,611	0	7,654,323	7,654,323	0	3,178,288	3,178,288
4	252000 Customer Advances	(81,232)	(65)	(81,297)	(11,804)	(47)	(11,851)	(69,428)	(18)	(69,446)
99	235199 Customer Deposits	(464,083)	0	(464,083)	(464,083)	0	(464,083)	0	0	0
C-WKC	Working Capital	12,931,064	2,659,568	15,590,632	12,931,064	0	12,931,064	0	2,659,568	2,659,568
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	12,385,749	19,223,178	31,608,927	12,455,177	11,703,846	24,159,023	(69,428)	7,519,332	7,449,904
	NET RATE BASE	397,207,082	7,040,532	404,247,614	267,224,285	6,808,940	274,033,225	129,982,797	231,592	130,214,389

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-12A
For Twelve Months Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Electric Production															
	Steam (ED-AN)	7,822,080	7,822,080												
	Hydro (ED-AN)	8,932,931	8,932,931												
	Other (ED-AN)	9,397,350	9,397,350												
Total Electric Production		26,152,361	26,152,361												
Electric Transmission															
	ED-AN	11,142,080	11,142,080												
Total Electric Transmission		11,142,080	11,142,080												
Electric Distribution															
	ED-AN	39,471	39,471												
	ED-ID	15,419,954	15,419,954												
	ED-WA	25,811,566	25,811,566												
Total Electric Distribution		41,270,991	41,270,991												
Gas Underground Storage															
1	GD-AN	633,492		633,492		633,492	633,492		447,625	447,625		185,867	185,867		
	GD-OR	120,143			120,143										
Total Gas Underground Storage		753,635		633,492	120,143		633,492	633,492		447,625	447,625		185,867	185,867	
Gas Distribution															
6	GD-AN	64,600		64,600		64,600	64,600		44,223	44,223		20,377	20,377		
	GD-ID	4,628,611		4,628,611		4,628,611	4,628,611				4,628,611		4,628,611		
	GD-WA	9,174,378		9,174,378		9,174,378	9,174,378	9,174,378		9,174,378					
	GD-OR	6,070,115			6,070,115										
Total Gas Distribution		19,937,704		13,867,589	6,070,115		13,802,989	64,600	13,867,589	9,174,378	44,223	9,218,601	4,628,611	20,377	4,648,988
General Plant															
	ED-AN	2,806,307	2,806,307												
	ED-ID	192,842	192,842												
	ED-WA	1,121,580	1,121,580												
7,4	CD-AA	17,306,887	12,344,311	3,454,108	1,508,468		3,454,108	3,454,108		2,504,194	2,504,194		949,914	949,914	
9,4	CD-AN	691,375	542,612	148,763			148,763	148,763		107,852	107,852		40,911	40,911	
9	CD-ID	330,215	259,163	71,052		71,052	71,052	71,052				71,052		71,052	
9	CD-WA	181,075	142,113	38,962		38,962	38,962	38,962	38,962		38,962				
8,4	GD-AA	260,041		181,077	78,964		181,077	181,077		131,279	131,279		49,798	49,798	
4	GD-AN	39,256		39,256			39,256	39,256		28,460	28,460		10,796	10,796	
	GD-ID	46,257		46,257		46,257	46,257	46,257				46,257		46,257	
	GD-WA	215,061		215,061		215,061	215,061	215,061	215,061		215,061				
	GD-OR	207,146			207,146										
Total General Plant		23,398,042	17,408,928	4,194,536	1,794,578		371,332	3,823,204	4,194,536	254,023	2,771,785	3,025,808	117,309	1,051,419	1,168,728
Total Depreciation Expense		122,654,813	95,974,360	18,695,617	7,984,836		14,174,321	4,521,296	18,695,617	9,428,401	3,263,633	12,692,034	4,745,920	1,257,663	6,003,583

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	System Contract Demand	70.660%	29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	6	Actual Therms Purchased	68.457%	31.543%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended February 29, 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		
Production/Transmission															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	240,146	240,146												
Total Production/Transmission		1,158,546	1,158,546												
Distribution															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	2,844	2,844												
Total Distribution		26,997	26,997												
General Plant - 303000															
7,4	CD-AA	593,346	423,210	118,420	51,716		118,420	118,420		85,853	85,853		32,567	32,567	
9,4	CD-AN	9,729	7,635	2,094			2,094	2,094		1,518	1,518		576	576	
	GD-ID	7,233		7,233			7,233	7,233				7,233		7,233	
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862				
	GD-OR	10,211			10,211										
Total General Plant - 303000		645,381	430,845	152,609	61,927		32,095	120,514	152,609	24,862	87,371	112,233	7,233	33,143	40,376
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	18,176,662	12,964,686	3,627,698	1,584,278		3,627,698	3,627,698		2,630,045	2,630,045		997,653	997,653	
9,4	CD-AN	9,161	7,190	1,971			1,971	1,971		1,429	1,429		542	542	
9,4	CD-ID	14,336	11,251	3,085			3,085	3,085				3,085		3,085	
	ED-AN	475,200	475,200												
	ED-ID	4,747	4,747												
	ED-WA	1,023,639	1,023,639												
8,4	GD-AA	388,457		270,498	117,959		270,498	270,498		196,108	196,108		74,390	74,390	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		20,092,202	14,486,713	3,903,252	1,702,237		3,085	3,900,167	3,903,252		2,827,582	2,827,582	3,085	1,072,585	1,075,670
Gas Underground Storage															
1	GD-AN	228		228			228	228		161	161		67	67	
Total Gas Underground Storage		228		228			228	228		161	161		67	67	
General Plant - 390200, 396200															
7,4	CD-AA	26,822	19,131	5,353	2,338		5,353	5,353		3,881	3,881		1,472	1,472	
4	ED-AN	10,676	10,676												
	GD-OR	0			0										
Total General Plant- 390200, 396200		37,498	29,807	5,353	2,338		5,353	5,353		3,881	3,881		1,472	1,472	
Total Amortization Expense		21,960,852	16,132,908	4,061,442	1,766,502		35,180	4,026,262	4,061,442	24,862	2,918,995	2,943,857	10,318	1,107,267	1,117,585

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-12A
For Twelve Months Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	(290,027,687)	(290,027,687)										
	Hydro (ED-AN)	(136,223,110)	(136,223,110)										
	Other (ED-AN)	(99,786,145)	(99,786,145)										
Total Electric Production		(526,036,942)	(526,036,942)										
Electric Transmission													
	ED-AN	(199,377,027)	(199,377,027)										
Total Electric Transmission		(199,377,027)	(199,377,027)										
Electric Distribution													
	ED-AN	(19,776)	(19,776)										
	ED-ID	(172,857,340)	(172,857,340)										
	ED-WA	(277,098,082)	(277,098,082)										
Total Electric Distribution		(449,975,198)	(449,975,198)										
Gas Underground Storage													
1	GD-AN	(13,882,986)	(13,882,986)		(13,882,986)	(13,882,986)		(9,809,718)	(9,809,718)		(4,073,268)	(4,073,268)	
	GD-OR	(707,520)		(707,520)									
Total Gas Underground Storage		(14,590,506)	(13,882,986)	(707,520)	(13,882,986)	(13,882,986)		(9,809,718)	(9,809,718)		(4,073,268)	(4,073,268)	
Gas Distribution													
6	GD-AN	(1,550,569)	(1,550,569)		(1,550,569)	(1,550,569)		(1,061,473)	(1,061,473)		(489,096)	(489,096)	
	GD-ID	(62,125,325)	(62,125,325)		(62,125,325)	(62,125,325)				(62,125,325)		(62,125,325)	
	GD-WA	(121,856,905)	(121,856,905)		(121,856,905)	(121,856,905)	(121,856,905)			(121,856,905)			
	GD-OR	(95,591,918)		(95,591,918)									
Total Gas Distribution		(281,124,717)	(185,532,799)	(95,591,918)	(183,982,230)	(1,550,569)	(185,532,799)	(121,856,905)	(1,061,473)	(122,918,378)	(62,125,325)	(489,096)	(62,614,421)
General Plant													
	ED-AN	(40,950,973)	(40,950,973)										
	ED-ID	(7,620,643)	(7,620,643)										
	ED-WA	(17,244,549)	(17,244,549)										
7,4	CD-AA	(42,627,525)	(30,404,509)	(8,507,601)	(8,507,601)	(8,507,601)		(6,167,926)	(6,167,926)		(2,339,675)	(2,339,675)	
9,4	CD-AN	(11,867,305)	(9,313,817)	(2,553,488)	(2,553,488)	(2,553,488)		(1,851,253)	(1,851,253)		(702,235)	(702,235)	
9	CD-ID	(5,484,389)	(4,304,313)	(1,180,076)	(1,180,076)	(1,180,076)				(1,180,076)		(1,180,076)	
9	CD-WA	(2,748,720)	(2,157,278)	(591,442)	(591,442)	(591,442)	(591,442)			(591,442)		(591,442)	
8,4	GD-AA	(1,842,243)	(1,282,827)	(559,416)	(1,282,827)	(1,282,827)		(930,037)	(930,037)		(352,790)	(352,790)	
4	GD-AN	(1,971,259)	(1,971,259)		(1,971,259)	(1,971,259)		(1,429,143)	(1,429,143)		(542,116)	(542,116)	
	GD-ID	(1,513,195)	(1,513,195)		(1,513,195)	(1,513,195)				(1,513,195)		(1,513,195)	
	GD-WA	(4,756,105)	(4,756,105)		(4,756,105)	(4,756,105)	(4,756,105)			(4,756,105)		(4,756,105)	
	GD-OR	(4,338,894)		(4,338,894)									
Total General Plant		(142,965,800)	(111,996,082)	(22,355,993)	(8,040,818)	(14,315,175)	(22,355,993)	(5,347,547)	(10,378,359)	(15,725,906)	(2,693,271)	(3,936,816)	(6,630,087)
Total Accumulated Depreciation		(1,614,070,190)	(1,287,385,249)	(221,771,778)	(192,023,048)	(29,748,730)	(221,771,778)	(127,204,452)	(21,249,550)	(148,454,002)	(64,818,596)	(8,499,180)	(73,317,776)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	System Contract Demand	70.660%	29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	6	Actual Therms Purchased	68.457%	31.543%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended February 29, 2016
 Average of Monthly Averages Basis

Report ID:
G-AAMT-12A

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	(8,916,820)	(8,916,820)											
Misc Intangible Plt (303000 ED-AN	(1,052,910)	(1,052,910)											
Total Production/Transmission	(9,969,730)	(9,969,730)											
Distribution													
Franchises (302000) ED-WA	(137,185)	(137,185)											
Misc Intangible Plt (303000 ED-WA	(29,928)	(29,928)											
Total Distribution	(167,113)	(167,113)											
General Plant - 303000													
7,4 CD-AA	(1,113,688)	(794,349)	(222,270)	(97,069)		(222,270)	(222,270)		(161,144)	(161,144)		(61,126)	(61,126)
9,4 CD-AN	(74,067)	(58,130)	(15,937)			(15,937)	(15,937)		(11,554)	(11,554)		(4,383)	(4,383)
GD-ID	(54,265)		(54,265)		(54,265)	(54,265)					(54,265)		(54,265)
GD-WA	(133,279)		(133,279)		(133,279)	(133,279)		(133,279)		(133,279)			
GD-OR	(70,091)			(70,091)									
Total General Plant - 303000	(1,445,390)	(852,479)	(425,751)	(167,160)	(187,544)	(238,207)	(425,751)	(133,279)	(172,698)	(305,977)	(54,265)	(65,509)	(119,774)
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	(32,691,161)	(23,317,297)	(6,524,502)	(2,849,362)		(6,524,502)	(6,524,502)		(4,730,199)	(4,730,199)		(1,794,303)	(1,794,303)
9,4 CD-AN	(22,373)	(17,559)	(4,814)			(4,814)	(4,814)		(3,490)	(3,490)		(1,324)	(1,324)
9 CD-ID	(28,084)	(22,041)	(6,043)		(6,043)	(6,043)					(6,043)		(6,043)
ED-AN	(591,911)	(591,911)											
ED-ID	(16,403)	(16,403)											
ED-WA	(2,389,330)	(2,389,330)											
8,4 GD-AA	(1,544,312)		(1,075,366)	(468,946)		(1,075,366)	(1,075,366)		(779,630)	(779,630)		(295,736)	(295,736)
4 GD-AN	(9,125)		(9,125)			(9,125)	(9,125)		(6,616)	(6,616)		(2,509)	(2,509)
GD-OR	(975)			(975)									
Total Miscellaneous IT Intangible Plant - 3031	(37,293,674)	(26,354,541)	(7,619,850)	(3,319,283)	(6,043)	(7,613,807)	(7,619,850)		(5,519,935)	(5,519,935)	(6,043)	(2,093,872)	(2,099,915)
Gas Underground Storage													
1 GD-AN	(240,011)		(240,011)			(240,011)	(240,011)		(169,592)	(169,592)		(70,419)	(70,419)
Total Gas Underground Storage	(240,011)		(240,011)			(240,011)	(240,011)		(169,592)	(169,592)		(70,419)	(70,419)
General Plant - 390200, 396200													
7,4 CD-AA	(235,009)	(167,623)	(46,903)	(20,483)		(46,903)	(46,903)		(34,004)	(34,004)		(12,899)	(12,899)
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	(67,955)	(67,955)											
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	(428,374)	(356,356)	(51,535)	(20,483)	(4,632)	(46,903)	(51,535)	(3,656)	(34,004)	(37,660)	(976)	(12,899)	(13,875)
Total Accumulated Amortization	(49,544,292)	(37,700,219)	(8,337,147)	(3,506,926)	(198,219)	(8,138,928)	(8,337,147)	(136,935)	(5,896,229)	(6,033,164)	(61,284)	(2,242,699)	(2,303,983)

Allocation Ratios:

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

RESULTS OF OPERATIONS		Report ID:	
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-12A	
For Twelve Months Ended February 29, 2016			
Average of Monthly Averages Basis			

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	System Contract Demand	70.660%	29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%				

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	849,259	0	0	0	0	0	0	0	0	849,259	0	849,259
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	7,129,899	0	0	5,085,472	5,085,472	0	0	1,422,985	1,422,985	0	621,442	621,442
9		CD-WA / ID / AN	1,331,676	468,101	343,147	233,891	1,045,139	128,335	94,078	64,124	286,537	0	0	0
		TOTAL ACCOUNT	10,186,662	481,712	705,426	5,342,137	6,529,275	605,499	94,078	1,487,109	2,186,686	849,259	621,442	1,470,701
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,258,566	1,094,925	2,164,288	3,999,353	7,258,566	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,240,265	0	0	0	0	2,240,265	0	0	2,240,265	0	0	0
99		GD-OR / AS	3,548,863	0	0	0	0	0	0	0	0	3,548,863	0	3,548,863
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	82,361,408	0	0	58,745,098	58,745,098	0	0	16,437,690	16,437,690	0	7,178,620	7,178,620
9		CD-WA / ID / AN	22,498,920	5,538,340	4,558,017	7,561,470	17,657,827	1,518,399	1,249,632	2,073,062	4,841,093	0	0	0
		TOTAL ACCOUNT	117,908,022	6,633,265	6,722,305	70,305,921	83,661,491	3,758,664	1,249,632	18,510,752	23,519,048	3,548,863	7,178,620	10,727,483
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,586,448	3,293,009	14,649	6,278,790	9,586,448	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	636,057	0	0	0	0	0	0	442,912	442,912	0	193,145	193,145
7		CD-AA	62,001,402	0	0	44,223,120	44,223,120	0	0	12,374,240	12,374,240	0	5,404,042	5,404,042
9		CD-WA / ID / AN	225,718	30,266	71,493	75,391	177,150	8,298	19,601	20,669	48,568	0	0	0
		TOTAL ACCOUNT	72,456,275	3,323,275	86,142	50,577,301	53,986,718	8,298	19,601	12,844,471	12,872,370	0	5,597,187	5,597,187
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	32,165,123	15,355,548	5,502,364	11,307,211	32,165,123	0	0	0	0	0	0	0
99		GD-WA / ID / AN	10,326,266	0	0	0	0	6,723,173	2,220,743	1,382,350	10,326,266	0	0	0
99		GD-OR / AS	3,361,498	0	0	0	0	0	0	0	0	3,361,498	0	3,361,498
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	575,131	0	0	410,218	410,218	0	0	114,785	114,785	0	50,128	50,128
9		CD-WA / ID / AN	5,753,822	1,705,908	911,060	1,898,804	4,515,772	467,694	249,777	520,579	1,238,050	0	0	0
		TOTAL ACCOUNT	52,181,840	17,061,456	6,413,424	13,616,233	37,091,113	7,190,867	2,470,520	2,017,714	11,679,101	3,361,498	50,128	3,411,626

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	393000	Stores Equipment											
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	3,295,257	109,618	135,299	2,341,299	2,586,216	30,053	37,094	641,894	709,041	0	0
		TOTAL ACCOUNT	3,837,261	120,357	150,044	2,716,321	2,986,722	114,324	37,094	641,894	793,312	57,227	57,227
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	3,234,214	961,024	292,230	1,980,960	3,234,214	0	0	0	0	0	0
99		GD-WA / ID / AN	2,707,314	0	0	0	0	1,973,045	369,234	365,035	2,707,314	0	0
99		GD-OR / AS	981,516	0	0	0	0	0	0	0	981,516	0	981,516
8		GD-AA	2,493,513	0	0	0	0	0	0	1,736,333	1,736,333	0	757,180
7		CD-AA	10,805,250	0	0	7,706,952	7,706,952	0	0	2,156,512	2,156,512	0	941,786
9		CD-WA / ID / AN	1,245,919	20,422	763,067	194,345	977,834	5,599	209,204	53,282	268,085	0	0
		TOTAL ACCOUNT	21,467,726	981,446	1,055,297	9,882,257	11,919,000	1,978,644	578,438	4,311,162	6,868,244	981,516	1,698,966
	394100	Electric Charging Stations											
99		ED-WA / ID / AN	10,475	0	0	10,475	10,475	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	10,475	0	0	10,475	10,475	0	0	0	0	0	0
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	708,443	223,001	42,206	443,236	708,443	0	0	0	0	0	0
99		GD-WA / ID / AN	174,316	0	0	0	0	26,326	8,586	139,404	174,316	0	0
99		GD-OR / AS	98,728	0	0	0	0	0	0	0	98,728	0	98,728
8		GD-AA	243,432	0	0	0	0	0	0	169,511	169,511	0	73,921
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	67,075	3,175	1,014	48,453	52,642	871	278	13,284	14,433	0	0
		TOTAL ACCOUNT	1,647,657	226,176	43,220	745,369	1,014,765	27,197	8,864	393,182	429,243	98,728	104,921

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	33,621,412	15,667,884	9,847,351	8,106,177	33,621,412	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,551,307	0	0	0	0	2,830,070	890,743	830,494	4,551,307	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	529,543	0	0	377,702	377,702	0	0	105,686	105,686	0	46,155	46,155
9		CD-WA / ID / AN	1,639,140	255,881	382,823	647,742	1,286,446	70,153	104,955	177,586	352,694	0	0	0
		TOTAL ACCOUNT	40,385,236	15,923,765	10,230,174	9,131,621	35,285,560	2,900,223	995,698	1,113,766	5,009,687	43,834	46,155	89,989
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	59,699,335	11,583,471	4,838,221	43,277,643	59,699,335	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,253,957	0	0	0	0	698,805	555,152	0	1,253,957	0	0	0
99		GD-OR / AS	1,229,471	0	0	0	0	0	0	0	0	1,229,471	0	1,229,471
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514
7		CD-AA	32,257,337	0	0	23,007,868	23,007,868	0	0	6,437,919	6,437,919	0	2,811,550	2,811,550
9		CD-WA / ID / AN	12,540,041	548,126	3,182,274	6,111,401	9,841,801	150,275	872,456	1,675,509	2,698,240	0	0	0
		TOTAL ACCOUNT	107,973,073	12,131,597	8,020,495	72,396,912	92,549,004	849,080	1,427,608	8,804,846	11,081,534	1,229,471	3,113,064	4,342,535
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	81,626	0	2,299	79,327	81,626	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	428,681	0	0	305,761	305,761	0	0	85,556	85,556	0	37,364	37,364
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	522,652	3,913	2,299	389,006	395,218	1,073	0	86,630	87,703	2,367	37,364	39,731
		TOTAL GENERAL PLANT	428,576,879	56,886,962	33,428,826	235,113,553	325,429,341	17,433,869	6,881,533	50,211,526	74,526,928	10,172,763	18,447,847	28,620,610

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-12A
For Twelve Months Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN	10,445,923	153,179	0	10,292,744	10,445,923	0	0	0	0	0
99		GD-WA / ID / AN	1,378,214	0	0	0	0	1,022,594	355,620	0	1,378,214	0
99		GD-OR / AS	543,945	0	0	0	0	0	0	0	543,945	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,900,187	0	0	6,348,148	6,348,148	0	0	1,776,299	1,776,299	0
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0
		TOTAL ACCOUNT	21,462,327	153,179	0	16,793,195	16,946,374	1,022,594	355,620	1,818,054	3,196,268	543,945
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	7,555,653	5,131,808	23,524	2,400,321	7,555,653	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	2,403,781	0	0	0	0	0	0	1,673,849	1,673,849	0
7		CD-AA	132,705,889	0	0	94,653,803	94,653,803	0	0	26,485,441	26,485,441	0
9		CD-WA / ID / AN	132,493	0	66,955	37,030	103,985	0	18,356	10,152	28,508	0
		TOTAL ACCOUNT	142,797,816	5,131,808	90,479	97,091,154	102,313,441	0	18,356	28,169,442	28,187,798	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	9,125	0	0	0	0	0	0	9,125	9,125	0
99		GD-OR / AS	975	0	0	0	0	0	0	0	975	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,236,896	0	0	3,735,268	3,735,268	0	0	1,045,180	1,045,180	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	5,246,996	0	0	3,735,268	3,735,268	0	0	1,054,305	1,054,305	975
	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	12,005,647	0	0	8,563,148	8,563,148	0	0	2,396,087	2,396,087	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	12,005,647	0	0	8,563,148	8,563,148	0	0	2,396,087	2,396,087	0
	TOTAL		181,512,786	5,284,987	90,479	126,182,765	131,558,231	1,022,594	373,976	33,437,888	34,834,458	544,920

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-12A
For Twelve Months Ended February 29, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(67,263,153)	(47,976,117)	(13,424,380)	(5,862,656)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(605,541)	(475,247)	(130,294)	0
7	283750 CD-AA	(546,395)	(389,722)	(109,049)	(47,624)
	Total	<u>(68,415,089)</u>	<u>(48,841,086)</u>	<u>(13,663,723)</u>	<u>(5,910,280)</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 February 29, 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			2,463,090	2,463,090					2,463,090
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			138	138					138
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			797	797					797
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			165	165					165
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	64,473,096	16,017,763		80,490,859	51,542,032	13,358,195	12,931,064	2,659,568	
TOTAL		64,473,096	16,017,763	2,464,190	82,955,049	51,542,032	13,358,195	12,931,064	2,659,568	2,464,190

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						