

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	26,697,322	17,568,022	9,129,300
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	26,697,322	17,568,022	9,129,300
G-APL	Gas Net Adjusted Rate Base	406,821,305	275,549,713	131,271,592
	<b>RATE OF RETURN</b>	<b>6.562%</b>	<b>6.376%</b>	<b>6.955%</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 March 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	04-01-2015 thru 03-31-2016	233,284 <b>100.000%</b>	154,605 <b>66.273%</b>	78,679 <b>33.727%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	04-01-2015 thru 03-31-2016	13,998,640 <b>100.000%</b>	9,940,813 <b>71.013%</b>	4,057,827 <b>28.987%</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	04-01-2015 thru 03-31-2016	234,534,481 <b>100.000%</b>	160,676,306 <b>68.509%</b>	73,858,175 <b>31.491%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended March 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**  
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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
	<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

**GAS ALLOCATION PERCENTAGES**

For Twelve Months Ended March 31, 2016

Average of Monthly Averages Basis

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

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	04-01-2015 thru 03-31-2016	18,787,649	12,759,096	6,028,553	
			<b>100.000%</b>	<b>67.912%</b>	<b>32.088%</b>	
12	Net Gas Plant (before DFIT) - AMA Percent	03-01-2015 thru 03-31-2016	472,823,086	318,130,295	154,692,791	
			<b>100.000%</b>	<b>67.283%</b>	<b>32.717%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	03-01-2015 thru 03-31-2016	52,562,400	38,364,769	14,197,631	
			<b>100.000%</b>	<b>72.989%</b>	<b>27.011%</b>	
14	Net Allocated Schedule M's - AMA Percent	04-01-2015 thru 03-31-2016	-50,893,957	-34,017,378	-16,876,579	
			<b>100.000%</b>	<b>66.840%</b>	<b>33.160%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended March 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	135,237,690	0	135,237,690	95,113,228	0	95,113,228	40,124,462	0	40,124,462
99 4812XX	Commercial - Firm & Interruptible	67,008,454	0	67,008,454	47,825,743	0	47,825,743	19,182,711	0	19,182,711
99 4813XX	Industrial-Firm	3,186,211	0	3,186,211	1,901,952	0	1,901,952	1,284,259	0	1,284,259
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	266,062	0	266,062	232,753	0	232,753	33,309	0	33,309
99 499XXX	Unbilled Revenue	664,547	0	664,547	440,406	0	440,406	224,141	0	224,141
	TOTAL SALES TO ULTIMATE CUSTOMERS	206,362,964	0	206,362,964	145,514,082	0	145,514,082	60,848,882	0	60,848,882
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	121,439,168	0	121,439,168	81,187,220	0	81,187,220	40,251,948	0	40,251,948
4 488000	Miscellaneous Service Revenues	14,866	0	14,866	7,687	0	7,687	7,179	0	7,179
99 4893XX	Transportation Revenues	4,762,658	0	4,762,658	4,301,405	0	4,301,405	461,253	0	461,253
99 493000	Rent from Gas Property	2,462	0	2,462	2,462	0	2,462	0	0	0
4 495XXX	Other Gas Revenues	12,627,123	200,827	12,827,950	9,620,245	145,598	9,765,843	3,006,878	55,229	3,062,107
99 496100	Provision for Rate Refund	(215,585)	0	(215,585)	(215,585)	0	(215,585)	0	0	0
	TOTAL OTHER OPERATING REVENUES	138,630,692	200,827	138,831,519	94,903,434	145,598	95,049,032	43,727,258	55,229	43,782,487
	TOTAL GAS REVENUES	344,993,656	200,827	345,194,483	240,417,516	145,598	240,563,114	104,576,140	55,229	104,631,369
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	207,941,574	0	207,941,574	140,723,272	0	140,723,272	67,218,302	0	67,218,302
99 808XXX	Net Natural Gas Storage Transactions	4,184,261	0	4,184,261	3,443,768	0	3,443,768	740,493	0	740,493
99 811000	Gas Used for Products Extraction	(261,159)	0	(261,159)	(176,112)	0	(176,112)	(85,047)	0	(85,047)
10 813000	Other Gas Expenses	0	1,222,116	1,222,116	0	837,699	837,699	0	384,417	384,417
99 813010	Gas Technology Institute (GTI) Expenses	96,436	0	96,436	67,986	0	67,986	28,450	0	28,450
	TOTAL PRODUCTION EXPENSES	211,961,112	1,222,116	213,183,228	144,058,914	837,699	144,896,613	67,902,198	384,417	68,286,615
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	16,144	16,144	0	11,407	11,407	0	4,737	4,737
1 824000	Other Expenses	0	635,924	635,924	0	449,344	449,344	0	186,580	186,580
1 837000	Other Equipment	0	628,337	628,337	0	443,983	443,983	0	184,354	184,354
	TOTAL UNDERGROUND STORAGE OPER EXP	0	1,280,405	1,280,405	0	904,734	904,734	0	375,671	375,671
G-DEPX	Depreciation Expense-Underground Storage	0	639,476	639,476	0	451,854	451,854	0	187,622	187,622
G-AMTX	Amortization Expense-Underground Storage	0	228	228	0	161	161	0	67	67
G-OTX	Taxes Other Than FIT	0	319,343	319,343	0	225,648	225,648	0	93,695	93,695
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	959,047	959,047	0	677,663	677,663	0	281,384	281,384

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For Twelve Months Ended March 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UNDERGROUND STORAGE EXPENSES	0	2,239,452	2,239,452	0	1,582,397	1,582,397	0	657,055	657,055

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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	468,817	1,199,959	1,668,776	396,357	852,127	1,248,484	72,460	347,832	420,292
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,346,981	823,423	4,170,404	2,634,616	584,737	3,219,353	712,365	238,686	951,051
3	875000	Measuring & Reg Sta Exp-General	92,203	0	92,203	61,752	0	61,752	30,451	0	30,451
3	876000	Measuring & Reg Sta Exp-Industrial	6,303	0	6,303	4,841	0	4,841	1,462	0	1,462
3	877000	Measuring & Reg Sta Exp-City Gate	121,831	7,184	129,015	53,269	5,102	58,371	68,562	2,082	70,644
3	878000	Meter & House Regulator Expenses	945,755	77,383	1,023,138	800,629	54,952	855,581	145,126	22,431	167,557
3	879000	Customer Installation Expenses	2,011,118	125,764	2,136,882	1,196,003	89,309	1,285,312	815,115	36,455	851,570
3	880000	Other Expenses	1,412,245	763,810	2,176,055	1,051,917	542,404	1,594,321	360,328	221,406	581,734
3	881000	Rents	0	36,477	36,477	0	25,903	25,903	0	10,574	10,574
	<b>MAINTENANCE</b>										
3	885000	Supervision & Engineering	128,607	1,883	130,490	54,056	1,337	55,393	74,551	546	75,097
3	887000	Mains	1,254,950	1,759	1,256,709	877,158	1,249	878,407	377,792	510	378,302
3	889000	Measuring & Reg Sta Exp-General	241,114	12,153	253,267	187,767	8,630	196,397	53,347	3,523	56,870
3	890000	Measuring & Reg Sta Exp-Industrial	223,568	127	223,695	162,326	90	162,416	61,242	37	61,279
3	891000	Measuring & Reg Sta Exp-City Gate	106,408	0	106,408	47,327	0	47,327	59,081	0	59,081
3	892000	Services	2,094,494	2,636	2,097,130	1,353,347	1,872	1,355,219	741,147	764	741,911
3	893000	Meters & House Regulators	1,540,839	755,458	2,296,297	1,058,170	536,473	1,594,643	482,669	218,985	701,654
3	894000	Other Equipment	3,407	178,483	181,890	1,278	126,746	128,024	2,129	51,737	53,866
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>		<b>13,998,640</b>	<b>3,986,499</b>	<b>17,985,139</b>	<b>9,940,813</b>	<b>2,830,931</b>	<b>12,771,744</b>	<b>4,057,827</b>	<b>1,155,568</b>	<b>5,213,395</b>
G-DEPX	Depreciation Expense-Distribution		13,887,452	64,599	13,952,051	9,236,089	44,256	9,280,345	4,651,363	20,343	4,671,706
G-OTX	Taxes Other Than FIT		15,948,054	0	15,948,054	13,360,799	0	13,360,799	2,587,255	0	2,587,255
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>		<b>29,835,506</b>	<b>64,599</b>	<b>29,900,105</b>	<b>22,596,888</b>	<b>44,256</b>	<b>22,641,144</b>	<b>7,238,618</b>	<b>20,343</b>	<b>7,258,961</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>		<b>43,834,146</b>	<b>4,051,098</b>	<b>47,885,244</b>	<b>32,537,701</b>	<b>2,875,187</b>	<b>35,412,888</b>	<b>11,296,445</b>	<b>1,175,911</b>	<b>12,472,356</b>



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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	223,793	223,793	0	148,314	148,314	0	75,479	75,479
2	902000	Meter Reading Expenses	1,872,053	119,933	1,991,986	1,669,773	79,483	1,749,256	202,280	40,450	242,730
G-903	903XXX	Customer Records & Collection Expenses	762,837	4,900,556	5,663,393	507,788	3,247,745	3,755,533	255,049	1,652,811	1,907,860
2	904000	Uncollectible Accounts	0	1,924,022	1,924,022	0	1,275,107	1,275,107	0	648,915	648,915
2	905000	Misc Customer Accounts	0	174,437	174,437	0	115,605	115,605	0	58,832	58,832
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,634,890	7,342,741	9,977,631	2,177,561	4,866,254	7,043,815	457,329	2,476,487	2,933,816
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	6,535,379	223,136	6,758,515	6,069,533	147,879	6,217,412	465,846	75,257	541,103
2	909000	Advertising	0	558,996	558,996	0	370,463	370,463	0	188,533	188,533
2	910000	Misc Customer Service & Info Exp	0	93,859	93,859	0	62,203	62,203	0	31,656	31,656
TOTAL CUSTOMER SERVICE & INFO EXP			6,535,379	875,991	7,411,370	6,069,533	580,545	6,650,078	465,846	295,446	761,292
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	104,730	8,446,279	8,551,009	69,681	6,123,468	6,193,149	35,049	2,322,811	2,357,860
4	921000	Office Supplies & Expenses	5,724	1,133,300	1,139,024	5,724	821,631	827,355	0	311,669	311,669
4	922000	Admin. Expenses Transferred - Credit	0	(18,881)	(18,881)	0	(13,689)	(13,689)	0	(5,192)	(5,192)
4	923000	Outside Services Employed	10,413	2,300,645	2,311,058	10,413	1,667,945	1,678,358	0	632,700	632,700
4	924000	Property Insurance Premium	0	330,058	330,058	0	239,289	239,289	0	90,769	90,769
4	925XXX	Injuries and Damages	11,934	901,320	913,254	11,891	653,448	665,339	43	247,872	247,915
4	926XXX	Employee Pensions and Benefits	14,614	295,969	310,583	14,614	214,575	229,189	0	81,394	81,394
4	928000	Regulatory Commission Expenses	936,159	236,023	1,172,182	655,242	171,114	826,356	280,917	64,909	345,826
4	930000	Miscellaneous General Expenses	37,056	1,090,433	1,127,489	24,685	790,553	815,238	12,371	299,880	312,251
4	931000	Rents	8,520	268,775	277,295	8,520	194,859	203,379	0	73,916	73,916
4	935000	Maintenance of General Plant	358,298	2,439,794	2,798,092	272,415	1,768,826	2,041,241	85,883	670,968	756,851
TOTAL ADMIN & GEN OPERATING EXP			1,487,448	17,423,715	18,911,163	1,073,185	12,632,019	13,705,204	414,263	4,791,696	5,205,959
G-DEPX	Depreciation Expense-General Plant		371,129	3,824,990	4,196,119	253,816	2,773,080	3,026,896	117,313	1,051,910	1,169,223
G-AMTX	Amortization Expense - General Plant - 303000		33,002	120,643	153,645	24,862	87,465	112,327	8,140	33,178	41,318
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		3,168	3,980,659	3,983,827	0	2,885,938	2,885,938	3,168	1,094,721	1,097,889
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	5,316	5,316	0	3,854	3,854	0	1,462	1,462
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(703,236)	0	(703,236)	0	0	0	(703,236)	0	(703,236)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	42,034	0	42,034	0	0	0	42,034	0	42,034
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	(561,499)	0	(561,499)	0	0	0	(561,499)	0	(561,499)
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(815,402)	7,931,608	7,116,206	278,678	5,750,337	6,029,015	(1,094,080)	2,181,271	1,087,191
TOTAL ADMIN & GENERAL EXPENSES			672,046	25,355,323	26,027,369	1,351,863	18,382,356	19,734,219	(679,817)	6,972,967	6,293,150
TOTAL EXPENSES BEFORE FIT			265,637,573	41,086,721	306,724,294	186,195,572	29,124,438	215,320,010	79,442,001	11,962,283	91,404,284
NET OPERATING INCOME (LOSS) BEFORE FIT					38,470,189		25,243,104			13,227,085	
G-FIT	FEDERAL INCOME TAX			(1,945,275)			(1,720,552)			(224,723)	
G-FIT	DEFERRED FEDERAL INCOME TAX			13,748,202			9,415,518			4,332,684	
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(30,060)			(19,884)			(10,176)	
GAS NET OPERATING INCOME (LOSS)					26,697,322		17,568,022			9,129,300	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended March 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		70.660%			29.340%		
G-ALL 2	Number of Customers - AMA		100.000%		66.273%			33.727%		
G-ALL 3	Direct Distribution Operating Expense		100.000%		71.013%			28.987%		
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 March 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU	87,720	200,827	288,547	87,720	145,598	233,318	0	55,229	55,229
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,001	0	4,500,001	3,030,563	0	3,030,563	1,469,438	0	1,469,438
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	6,964,646	0	6,964,646	5,595,186	0	5,595,186	1,369,460	0	1,369,460
4	495329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	1,984,819	0	1,984,819	1,816,839	0	1,816,839	167,980	0	167,980
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	12,627,123	200,827	12,827,950	9,620,245	145,598	9,765,843	3,006,878	55,229	3,062,107

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 March 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	146,992,424	0	146,992,424	98,417,975	0	98,417,975	48,574,449	0	48,574,449
1	804001	Pipeline Demand Costs	26,765,454	0	26,765,454	18,941,196	0	18,941,196	7,824,258	0	7,824,258
1	804002	Transport Variable Charges	1,307,511	0	1,307,511	925,162	0	925,162	382,349	0	382,349
6	804010	Gas Costs - Fixed Hedge	(52,841)	0	(52,841)	(33,398)	0	(33,398)	(19,443)	0	(19,443)
6	804014	GTI Contributions	0	0	0	(442)	0	(442)	442	0	442
6	804017	Transaction Fees	450,459	0	450,459	304,380	0	304,380	146,079	0	146,079
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	8,929,307	0	8,929,307	6,174,380	0	6,174,380	2,754,927	0	2,754,927
6	804700	Gas Costs - Offsystem Bookout	1,989,834	0	1,989,834	1,321,066	0	1,321,066	668,768	0	668,768
6	804711	Gas Costs - Offsystem Bookout Offset	(1,989,834)	0	(1,989,834)	(1,321,066)	0	(1,321,066)	(668,768)	0	(668,768)
6	804730	Gas Costs - Intracompany LDC Gas	9,470,780	0	9,470,780	6,313,523	0	6,313,523	3,157,257	0	3,157,257
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(5,100,733)	0	(5,100,733)	(2,987,398)	0	(2,987,398)	(2,113,335)	0	(2,113,335)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	19,179,213	0	19,179,213	12,667,894	0	12,667,894	6,511,319	0	6,511,319
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>207,941,574</b>	<b>0</b>	<b>207,941,574</b>	<b>140,723,272</b>	<b>0</b>	<b>140,723,272</b>	<b>67,218,302</b>	<b>0</b>	<b>67,218,302</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	6	Actual Therms Purchased	100.000%	68.509%	31.491%
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 March 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	762,837	4,900,556	5,663,393	507,788	3,247,745	3,755,533	255,049	1,652,811	1,907,860
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			762,837	4,900,556	5,663,393	507,788	3,247,745	3,755,533	255,049	1,652,811	1,907,860

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.273%	33.727%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.283%	32.717%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months Ended March 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	234,681	223,136	457,817	166,433	147,879	314,312	68,248	75,257	143,505
99	908600	Public Purpose Tariff Rider Expense Offset	6,047,516	0	6,047,516	5,649,918	0	5,649,918	397,598	0	397,598
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	109,486	0	109,486	109,486	0	109,486	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			6,535,379	223,136	6,758,515	6,069,533	147,879	6,217,412	465,846	75,257	541,103

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.273%	33.727%
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 March 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.29%	52.29%
2	Cost of Debt		5.227%	5.192%
	Total Cost of Debt		2.733%	2.715%
	Total Weighted Cost		2.733%	2.715%
G-APL	Net Rate Base	406,821,305	275,549,713	131,271,592
	Interest Deduction for FIT Calculation	11,094,798	7,530,774	3,564,024
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 March 31, 2016				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	345,194,483	240,563,114	104,631,369
G-OPS	Operating & Maintenance Expense	268,748,936	185,972,188	82,776,748
G-OPS	Book Deprec/Amort and Reg Amortizations	21,707,961	15,761,375	5,946,586
G-OTX	Taxes Other than FIT	16,267,397	13,586,447	2,680,950
	Net Operating Income Before FIT	38,470,189	25,243,104	13,227,085
G-INT	Less: Interest Expense	11,094,798	7,530,774	3,564,024
G-SCM	Schedule M Adjustments	(32,933,321)	(22,628,194)	(10,305,127)
	Taxable Net Operating Income	(5,557,930)	(4,915,864)	(642,066)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(1,945,275)	(1,720,552)	(224,723)
G-DTE	Deferred FIT	13,748,202	9,415,518	4,332,684
99	411400 Amortized Investment Tax Credit	(30,060)	(19,884)	(10,176)
	Total FIT/Deferred FIT & ITC	11,772,867	7,675,082	4,097,785
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ITEMS**  
For Twelve Months Ended March 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	14,294,751	8,635,913	22,930,664	9,514,767	6,246,609	15,761,376	4,779,984	2,389,304	7,169,288
12	997001	Contributions In Aid of Construction	0	673,368	673,368	0	453,062	453,062	0	220,306	220,306
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	529,559	529,559	0	383,925	383,925	0	145,634	145,634
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	14,078,479	0	14,078,479	9,680,495	0	9,680,495	4,397,984	0	4,397,984
4	997015	Airplane Lease Payments	0	172,614	172,614	0	125,143	125,143	0	47,471	47,471
12	997016	Redemption Expense Amortization	0	293,154	293,154	0	197,243	197,243	0	95,911	95,911
4	997020	FAS87 Current Pension Accrual	0	1,664,051	1,664,051	0	1,206,420	1,206,420	0	457,631	457,631
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(8,708,065)	0	(8,708,065)	(7,170,626)	0	(7,170,626)	(1,537,439)	0	(1,537,439)
12	997032	Interest Rate Swaps	0	(1,756,633)	(1,756,633)	0	(1,181,915)	(1,181,915)	0	(574,718)	(574,718)
4	997033	DSM Tariff Rider	(806,899)	0	(806,899)	(894,626)	0	(894,626)	87,727	0	87,727
12	997048	AFUDC	0	(322,484)	(322,484)	0	(216,977)	(216,977)	0	(105,507)	(105,507)
11	997049	Tax Depreciation	0	(53,720,021)	(53,720,021)	0	(36,482,341)	(36,482,341)	0	(17,237,680)	(17,237,680)
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	150,221	0	150,221	43,590	0	43,590	106,631	0	106,631
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,374,230	1,374,230	0	933,267	933,267	0	440,963	440,963
4	997081	Deferred Compensation	0	(407,690)	(407,690)	0	(295,571)	(295,571)	0	(112,119)	(112,119)
4	997082	Meal Disallowances	0	141,082	141,082	0	102,283	102,283	0	38,799	38,799
4	997083	Paid Time Off	0	130,459	130,459	0	94,581	94,581	0	35,878	35,878
2	997084	Customer Uncollectibles	0	(240,578)	(240,578)	0	(159,438)	(159,438)	0	(81,140)	(81,140)
99	997098	Provision for Rate Refund	(3,627)	0	(3,627)	215,585	0	215,585	(219,212)	0	(219,212)
12	997101	Repairs 481 (a)	0	(8,060,991)	(8,060,991)	0	(5,423,677)	(5,423,677)	0	(2,637,314)	(2,637,314)
12	997102	Amort Idaho Earnings Test (254229)	(524,759)	0	(524,759)	0	0	0	(524,759)	0	(524,759)
99	997103	Def Project Compass	(519,465)	0	(519,465)	0	0	0	(519,465)	0	(519,465)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>19,004,860</b>	<b>(50,893,957)</b>	<b>(32,933,321)</b>	<b>11,389,185</b>	<b>(34,017,379)</b>	<b>(22,628,194)</b>	<b>6,571,451</b>	<b>(16,876,578)</b>	<b>(10,305,127)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.660%	29.340%
G-ALL	2	Number of Customers - AMA	100.000%	66.273%	33.727%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.509%	31.491%
G-ALL	11	Book Depreciation	100.000%	67.912%	32.088%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.283%	32.717%
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 March 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	14,769,263	9,871,775	4,897,488
99	410100	Deferred Federal Income Tax Exp	(1,149,717)	(562,137)	(587,580)
		<b>SUBTOTAL</b>	<b>13,619,546</b>	<b>9,309,638</b>	<b>4,309,908</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	181,233	121,136	60,097
99	411100	Deferred Federal Income Tax Exp	(52,577)	(15,256)	(37,321)
		<b>SUBTOTAL</b>	<b>128,656</b>	<b>105,880</b>	<b>22,776</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>13,748,202</b>	<b>9,415,518</b>	<b>4,332,684</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	66.840%	33.160%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-12A</b>
For Twelve Months Ended March 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	319,343	319,343	0	225,648	225,648	0	93,695	93,695
		TOTAL UNDERGROUND STORAGE TAX	0	319,343	319,343	0	225,648	225,648	0	93,695	93,695
		DISTRIBUTION									
99	408110	State Excise Tax	5,562,527	0	5,562,527	5,562,527	0	5,562,527	0	0	0
99	408120	Municipal Occupation & License Tax	6,396,839	0	6,396,839	5,318,149	0	5,318,149	1,078,690	0	1,078,690
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	3,883,997	0	3,883,997	2,480,123	0	2,480,123	1,403,874	0	1,403,874
99	409100	State Income Tax	104,691	0	104,691	0	0	0	104,691	0	104,691
		TOTAL DISTRIBUTION TAX	15,948,054	0	15,948,054	13,360,799	0	13,360,799	2,587,255	0	2,587,255
		TOTAL TAXES OTHER THAN FIT	15,948,054	319,343	16,267,397	13,360,799	225,648	13,586,447	2,587,255	93,695	2,680,950

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 March 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)	1,428,094	1,819,987	3,248,081	1,022,594	1,319,472	2,342,066	405,500	500,515	906,015
4	3031XX	Misc Intangible IT Plant (3031XX)	18,820	31,804,740	31,823,560	0	23,058,118	23,058,118	18,820	8,746,622	8,765,442
TOTAL INTANGIBLE PLANT			1,446,914	33,624,727	35,071,641	1,022,594	24,377,590	25,400,184	424,320	9,247,137	9,671,457
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	557,905	557,905	0	395,891	395,891	0	162,014	162,014
1	351XXX	Structures & Improvements	0	1,756,141	1,756,141	0	1,240,889	1,240,889	0	515,252	515,252
1	352XXX	Wells	0	18,696,316	18,696,316	0	13,210,817	13,210,817	0	5,485,499	5,485,499
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	11,879,655	11,879,655	0	8,394,164	8,394,164	0	3,485,491	3,485,491
1	355000	Measuring & Regulating Equipment	0	550,409	550,409	0	388,919	388,919	0	161,490	161,490
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	1,860,149	1,860,149	0	1,314,381	1,314,381	0	545,768	545,768
TOTAL UNDERGROUND STORAGE PLANT			0	36,748,765	36,748,765	0	25,968,352	25,968,352	0	10,780,413	10,780,413
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	183,339	0	183,339	120,204	0	120,204	63,135	0	63,135
6	375000	Structures & Improvements	909,765	0	909,765	545,508	0	545,508	364,257	0	364,257
6	376000	Mains	276,064,074	2,512,521	278,576,595	179,168,032	1,721,303	180,889,335	96,896,042	791,218	97,687,260
6	378000	Measuring & Reg Station Equip-General	5,453,052	127,100	5,580,152	3,285,394	87,075	3,372,469	2,167,658	40,025	2,207,683
6	379000	Measuring & Reg Station Equip-City Gate	6,369,430	0	6,369,430	2,026,968	0	2,026,968	4,342,462	0	4,342,462
6	380000	Services	190,055,218	0	190,055,218	129,094,479	0	129,094,479	60,960,739	0	60,960,739
6	381000	Meters	72,201,672	0	72,201,672	49,162,857	0	49,162,857	23,038,815	0	23,038,815
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	3,351,547	0	3,351,547	2,593,005	0	2,593,005	758,542	0	758,542
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			554,676,692	2,639,621	557,316,313	366,060,372	1,808,378	367,868,750	188,616,320	831,243	189,447,563
GENERAL PLANT											
4	389XXX	Land & Land Rights	707,109	1,580,520	2,287,629	613,031	1,145,861	1,758,892	94,078	434,659	528,737
4	390XXX	Structures & Improvements	5,012,777	18,762,457	23,775,234	3,759,300	13,602,594	17,361,894	1,253,477	5,159,863	6,413,340
4	391XXX	Office Furniture & Equipment	28,038	13,025,524	13,053,562	8,298	9,443,375	9,451,673	19,740	3,582,149	3,601,889
4	392XXX	Transportation Equipment	9,732,661	2,037,714	11,770,375	7,234,586	1,477,322	8,711,908	2,498,075	560,392	3,058,467
4	393000	Stores Equipment	151,072	654,074	805,146	114,227	474,197	588,424	36,845	179,877	216,722
4	394000	Tools, Shop & Garage Equipment	2,554,581	4,370,212	6,924,793	1,976,894	3,168,360	5,145,254	577,687	1,201,852	1,779,539

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended March 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	34,475	390,623	425,098	26,001	283,198	309,199	8,474	107,425	115,899
4	396XXX	Power Operated Equipment	3,919,069	1,114,020	5,033,089	2,918,896	807,653	3,726,549	1,000,173	306,367	1,306,540
4	397XXX	Communications Equipment	2,277,788	8,850,448	11,128,236	850,304	6,416,486	7,266,790	1,427,484	2,433,962	3,861,446
4	398000	Miscellaneous Equipment	1,073	86,994	88,067	1,073	63,070	64,143	0	23,924	23,924
		<b>TOTAL GENERAL PLANT</b>	<b>24,418,643</b>	<b>50,872,586</b>	<b>75,291,229</b>	<b>17,502,610</b>	<b>36,882,116</b>	<b>54,384,726</b>	<b>6,916,033</b>	<b>13,990,470</b>	<b>20,906,503</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>580,542,249</b>	<b>123,885,699</b>	<b>704,427,948</b>	<b>384,585,576</b>	<b>89,036,436</b>	<b>473,622,012</b>	<b>195,956,673</b>	<b>34,849,263</b>	<b>230,805,936</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(13,936,026)	(13,936,026)	0	(9,847,196)	(9,847,196)	0	(4,088,830)	(4,088,830)
G-ADEP		Distribution Plant	(184,959,578)	(1,556,998)	(186,516,576)	(122,462,587)	(1,066,684)	(123,529,271)	(62,496,991)	(490,314)	(62,987,305)
G-ADEP		General Plant	(8,134,808)	(14,542,041)	(22,676,849)	(5,439,139)	(10,542,835)	(15,981,974)	(2,695,669)	(3,999,206)	(6,694,875)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(193,094,386)</b>	<b>(30,035,065)</b>	<b>(223,129,451)</b>	<b>(127,901,726)</b>	<b>(21,456,715)</b>	<b>(149,358,441)</b>	<b>(65,192,660)</b>	<b>(8,578,350)</b>	<b>(73,771,010)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(190,257)	(248,256)	(438,513)	(135,351)	(179,983)	(315,334)	(54,906)	(68,273)	(123,179)
G-AAMT		Misc IT Intangible Plant - 3031XX	(6,357)	(7,738,534)	(7,744,891)	0	(5,610,360)	(5,610,360)	(6,357)	(2,128,174)	(2,134,531)
G-AAMT		Underground Storage	0	(240,030)	(240,030)	0	(169,605)	(169,605)	0	(70,425)	(70,425)
G-AAMT		General Plant - 390200, 396200	(4,632)	(47,348)	(51,980)	(3,656)	(34,327)	(37,983)	(976)	(13,021)	(13,997)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(201,246)</b>	<b>(8,274,168)</b>	<b>(8,475,414)</b>	<b>(139,007)</b>	<b>(5,994,275)</b>	<b>(6,133,282)</b>	<b>(62,239)</b>	<b>(2,279,893)</b>	<b>(2,342,132)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(193,295,632)</b>	<b>(38,309,233)</b>	<b>(231,604,865)</b>	<b>(128,040,733)</b>	<b>(27,450,990)</b>	<b>(155,491,723)</b>	<b>(65,254,899)</b>	<b>(10,858,243)</b>	<b>(76,113,142)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>387,246,617</b>	<b>85,576,466</b>	<b>472,823,083</b>	<b>256,544,843</b>	<b>61,585,446</b>	<b>318,130,289</b>	<b>130,701,774</b>	<b>23,991,020</b>	<b>154,692,794</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(83,314,314)	(83,314,314)	0	(56,056,370)	(56,056,370)	0	(27,257,944)	(27,257,944)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,622,369)	(13,622,369)	0	(9,869,234)	(9,869,234)	0	(3,753,135)	(3,753,135)
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	(944,505)	(944,505)	0	(635,491)	(635,491)	0	(309,014)	(309,014)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(97,990,238)</b>	<b>(97,990,238)</b>	<b>0</b>	<b>(66,640,155)</b>	<b>(66,640,155)</b>	<b>0</b>	<b>(31,350,083)</b>	<b>(31,350,083)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>387,246,617</b>	<b>(12,413,772)</b>	<b>374,832,845</b>	<b>256,544,843</b>	<b>(5,054,709)</b>	<b>251,490,134</b>	<b>130,701,774</b>	<b>(7,359,063)</b>	<b>123,342,711</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%	68.509%	31.491%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.283%	32.717%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months Ended March 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	387,246,617	(12,413,772)	374,832,845	256,544,843	(5,054,709)	251,490,134	130,701,774	(7,359,063)	123,342,711
	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	10,367,975	10,367,975	0	7,326,011	7,326,011	0	3,041,964	3,041,964
4	252000 Customer Advances	(81,232)	(65)	(81,297)	(11,804)	(47)	(11,851)	(69,428)	(18)	(69,446)
99	235199 Customer Deposits	(459,125)	0	(459,125)	(459,125)	0	(459,125)	0	0	0
C-WKC	Working Capital	13,154,974	3,274,869	16,429,843	13,154,974	0	13,154,974	0	3,274,869	3,274,869
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	12,614,617	19,373,843	31,988,460	12,684,045	11,375,534	24,059,579	(69,428)	7,998,309	7,928,881
	NET RATE BASE	399,861,234	6,960,071	406,821,305	269,228,888	6,320,825	275,549,713	130,632,346	639,246	131,271,592

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 March 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Electric Production</b>															
	Steam (ED-AN)	7,826,218	7,826,218												
	Hydro (ED-AN)	9,022,421	9,022,421												
	Other (ED-AN)	9,397,545	9,397,545												
<b>Total Electric Production</b>		<b>26,246,184</b>	<b>26,246,184</b>												
<b>Electric Transmission</b>															
	ED-AN	11,201,813	11,201,813												
<b>Total Electric Transmission</b>		<b>11,201,813</b>	<b>11,201,813</b>												
<b>Electric Distribution</b>															
	ED-AN	41,090	41,090												
	ED-ID	15,499,879	15,499,879												
	ED-WA	26,018,953	26,018,953												
<b>Total Electric Distribution</b>		<b>41,559,922</b>	<b>41,559,922</b>												
<b>Gas Underground Storage</b>															
1	GD-AN	639,476		639,476		639,476	639,476		451,854	451,854		187,622	187,622		
	GD-OR	120,818			120,818										
<b>Total Gas Underground Storage</b>		<b>760,294</b>		<b>639,476</b>	<b>120,818</b>		<b>639,476</b>	<b>639,476</b>		<b>451,854</b>	<b>451,854</b>		<b>187,622</b>	<b>187,622</b>	
<b>Gas Distribution</b>															
6	GD-AN	64,599		64,599		64,599	64,599		44,256	44,256		20,343	20,343		
	GD-ID	4,651,363		4,651,363		4,651,363	4,651,363				4,651,363		4,651,363		
	GD-WA	9,236,089		9,236,089		9,236,089	9,236,089	9,236,089		9,236,089					
	GD-OR	6,117,370			6,117,370										
<b>Total Gas Distribution</b>		<b>20,069,421</b>		<b>13,952,051</b>	<b>6,117,370</b>		<b>13,887,452</b>	<b>64,599</b>	<b>13,952,051</b>	<b>9,236,089</b>	<b>44,256</b>	<b>9,280,345</b>	<b>4,651,363</b>	<b>20,343</b>	<b>4,671,706</b>
<b>General Plant</b>															
	ED-AN	2,812,169	2,812,169												
	ED-ID	195,351	195,351												
	ED-WA	1,126,799	1,126,799												
7,4	CD-AA	17,315,880	12,350,725	3,455,903	1,509,252		3,455,903	3,455,903		2,505,495	2,505,495		950,408	950,408	
9,4	CD-AN	686,743	538,977	147,766			147,766	147,766		107,129	107,129		40,637	40,637	
9	CD-ID	330,698	259,542	71,156		71,156	71,156	71,156				71,156	71,156		
9	CD-WA	181,349	142,328	39,021		39,021	39,021	39,021	39,021		39,021				
8,4	GD-AA	261,948		182,405	79,543		182,405	182,405		132,242	132,242		50,163	50,163	
4	GD-AN	38,916		38,916			38,916	38,916		28,214	28,214		10,702	10,702	
	GD-ID	46,157		46,157		46,157	46,157	46,157				46,157	46,157		
	GD-WA	214,795		214,795		214,795	214,795	214,795	214,795		214,795				
	GD-OR	206,194			206,194										
<b>Total General Plant</b>		<b>23,416,999</b>	<b>17,425,891</b>	<b>4,196,119</b>	<b>1,794,989</b>		<b>371,129</b>	<b>3,824,990</b>	<b>4,196,119</b>	<b>253,816</b>	<b>2,773,080</b>	<b>3,026,896</b>	<b>117,313</b>	<b>1,051,910</b>	<b>1,169,223</b>
<b>Total Depreciation Expense</b>		<b>123,254,633</b>	<b>96,433,810</b>	<b>18,787,646</b>	<b>8,033,177</b>		<b>14,258,581</b>	<b>4,529,065</b>	<b>18,787,646</b>	<b>9,489,905</b>	<b>3,269,190</b>	<b>12,759,095</b>	<b>4,768,676</b>	<b>1,259,875</b>	<b>6,028,551</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 DEPRECIATION EXPENSE</b>	<b>G-DEPX-12A</b>
For Twelve Months Ended March 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	System Contract Demand	70.660%	29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	6	Actual Therms Purchased	68.509%	31.491%

RESULTS OF OPERATIONS	Report ID: G-AMTX-12A
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	
For Twelve Months Ended March 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	918,400	918,400											
Misc Intangible Plt (303000)	ED-AN	240,194	240,194											
<b>Total Production/Transmission</b>		<b>1,158,594</b>	<b>1,158,594</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	593,991	423,670	118,549	51,772		118,549	118,549		85,947	85,947		32,602	32,602
9,4	CD-AN	9,729	7,635	2,094			2,094	2,094		1,518	1,518		576	576
	GD-ID	8,140		8,140			8,140	8,140				8,140		8,140
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862			
	GD-OR	11,080			11,080									
<b>Total General Plant - 303000</b>		<b>647,802</b>	<b>431,305</b>	<b>153,645</b>	<b>62,852</b>	<b>33,002</b>	<b>120,643</b>	<b>153,645</b>	<b>24,862</b>	<b>87,465</b>	<b>112,327</b>	<b>8,140</b>	<b>33,178</b>	<b>41,318</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	18,619,666	13,280,663	3,716,113	1,622,890		3,716,113	3,716,113		2,694,145	2,694,145		1,021,968	1,021,968
9,4	CD-AN	9,161	7,190	1,971			1,971	1,971		1,429	1,429		542	542
9,4	CD-ID	14,722	11,554	3,168		3,168		3,168				3,168		3,168
	ED-AN	493,388	493,388											
	ED-ID	4,747	4,747											
	ED-WA	1,016,789	1,016,789											
8,4	GD-AA	377,079		262,575	114,504		262,575	262,575		190,364	190,364		72,211	72,211
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>20,535,552</b>	<b>14,814,331</b>	<b>3,983,827</b>	<b>1,737,394</b>	<b>3,168</b>	<b>3,980,659</b>	<b>3,983,827</b>		<b>2,885,938</b>	<b>2,885,938</b>	<b>3,168</b>	<b>1,094,721</b>	<b>1,097,889</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	26,637	18,999	5,316	2,322		5,316	5,316		3,854	3,854		1,462	1,462
4	ED-AN	13,567	13,567											
	GD-OR	0			0									
<b>Total General Plant- 390200, 396200</b>		<b>40,204</b>	<b>32,566</b>	<b>5,316</b>	<b>2,322</b>		<b>5,316</b>	<b>5,316</b>		<b>3,854</b>	<b>3,854</b>		<b>1,462</b>	<b>1,462</b>
<b>Total Amortization Expense</b>		<b>22,409,377</b>	<b>16,463,793</b>	<b>4,143,016</b>	<b>1,802,568</b>	<b>36,170</b>	<b>4,106,846</b>	<b>4,143,016</b>	<b>24,862</b>	<b>2,977,418</b>	<b>3,002,280</b>	<b>11,308</b>	<b>1,129,428</b>	<b>1,140,736</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 March 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	Steam (ED-AN)	(290,268,044)	(290,268,044)											
	Hydro (ED-AN)	(136,922,127)	(136,922,127)											
	Other (ED-AN)	(100,583,200)	(100,583,200)											
<b>Total Electric Production</b>		<b>(527,773,371)</b>	<b>(527,773,371)</b>											
<b>Electric Transmission</b>														
	ED-AN	(200,058,179)	(200,058,179)											
<b>Total Electric Transmission</b>		<b>(200,058,179)</b>	<b>(200,058,179)</b>											
<b>Electric Distribution</b>														
	ED-AN	(23,182)	(23,182)											
	ED-ID	(173,951,305)	(173,951,305)											
	ED-WA	(278,871,824)	(278,871,824)											
<b>Total Electric Distribution</b>		<b>(452,846,311)</b>	<b>(452,846,311)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(13,936,026)	(13,936,026)		(13,936,026)	(13,936,026)		(9,847,196)	(9,847,196)		(4,088,830)	(4,088,830)		
	GD-OR	(717,560)		(717,560)										
<b>Total Gas Underground Storage</b>		<b>(14,653,586)</b>	<b>(13,936,026)</b>	<b>(717,560)</b>	<b>(13,936,026)</b>	<b>(13,936,026)</b>		<b>(9,847,196)</b>	<b>(9,847,196)</b>		<b>(4,088,830)</b>	<b>(4,088,830)</b>		
<b>Gas Distribution</b>														
6	GD-AN	(1,556,998)	(1,556,998)		(1,556,998)	(1,556,998)		(1,066,684)	(1,066,684)		(490,314)	(490,314)		
	GD-ID	(62,496,991)	(62,496,991)		(62,496,991)	(62,496,991)				(62,496,991)		(62,496,991)		
	GD-WA	(122,462,587)	(122,462,587)		(122,462,587)	(122,462,587)	(122,462,587)		(122,462,587)					
	GD-OR	(96,038,248)		(96,038,248)										
<b>Total Gas Distribution</b>		<b>(282,554,824)</b>	<b>(186,516,576)</b>	<b>(96,038,248)</b>	<b>(184,959,578)</b>	<b>(1,556,998)</b>	<b>(186,516,576)</b>	<b>(122,462,587)</b>	<b>(1,066,684)</b>	<b>(123,529,271)</b>	<b>(62,496,991)</b>	<b>(490,314)</b>	<b>(62,987,305)</b>	
<b>General Plant</b>														
	ED-AN	(41,171,364)	(41,171,364)											
	ED-ID	(7,710,191)	(7,710,191)											
	ED-WA	(17,489,351)	(17,489,351)											
7,4	CD-AA	(43,587,862)	(31,089,478)	(8,699,266)	(3,799,118)	(8,699,266)	(8,699,266)		(6,306,881)	(6,306,881)		(2,392,385)	(2,392,385)	
9,4	CD-AN	(11,789,934)	(9,253,094)	(2,536,840)		(2,536,840)	(2,536,840)		(1,839,184)	(1,839,184)		(697,656)	(697,656)	
9	CD-ID	(5,505,007)	(4,320,495)	(1,184,512)		(1,184,512)	(1,184,512)				(1,184,512)		(1,184,512)	
9	CD-WA	(2,779,462)	(2,181,405)	(598,057)		(598,057)	(598,057)	(598,057)		(598,057)				
8,4	GD-AA	(1,862,841)	(1,297,171)	(565,670)		(1,297,171)	(1,297,171)		(940,436)	(940,436)		(356,735)	(356,735)	
4	GD-AN	(2,008,764)	(2,008,764)			(2,008,764)	(2,008,764)		(1,456,334)	(1,456,334)		(552,430)	(552,430)	
	GD-ID	(1,511,157)	(1,511,157)			(1,511,157)	(1,511,157)				(1,511,157)		(1,511,157)	
	GD-WA	(4,841,082)	(4,841,082)			(4,841,082)	(4,841,082)	(4,841,082)		(4,841,082)				
	GD-OR	(4,350,915)		(4,350,915)										
<b>Total General Plant</b>		<b>(144,607,930)</b>	<b>(113,215,378)</b>	<b>(22,676,849)</b>	<b>(8,715,703)</b>	<b>(8,134,808)</b>	<b>(14,542,041)</b>	<b>(22,676,849)</b>	<b>(5,439,139)</b>	<b>(10,542,835)</b>	<b>(15,981,974)</b>	<b>(2,695,669)</b>	<b>(3,999,206)</b>	<b>(6,694,875)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,622,494,201)</b>	<b>(1,293,893,239)</b>	<b>(223,129,451)</b>	<b>(105,471,511)</b>	<b>(193,094,386)</b>	<b>(30,035,065)</b>	<b>(223,129,451)</b>	<b>(127,901,726)</b>	<b>(21,456,715)</b>	<b>(149,358,441)</b>	<b>(65,192,660)</b>	<b>(8,578,350)</b>	<b>(73,771,010)</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 March 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	System Contract Demand	70.660%	29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	6	Actual Therms Purchased	68.509%	31.491%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12A</b>
For Twelve Months Ended March 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(8,993,354)	(8,993,354)											
Misc Intangible Plt (303000)	ED-AN	(1,072,925)	(1,072,925)											
<b>Total Production/Transmission</b>		<b>(10,066,279)</b>	<b>(10,066,279)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(139,197)	(139,197)											
Misc Intangible Plt (303000)	ED-WA	(30,165)	(30,165)											
<b>Total Distribution</b>		<b>(169,362)</b>	<b>(169,362)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(1,163,161)	(829,636)	(232,144)	(101,381)		(232,144)	(232,144)		(168,302)	(168,302)		(63,842)	(63,842)
9,4	CD-AN	(74,878)	(58,766)	(16,112)			(16,112)	(16,112)		(11,681)	(11,681)		(4,431)	(4,431)
	GD-ID	(54,906)		(54,906)			(54,906)	(54,906)				(54,906)		(54,906)
	GD-WA	(135,351)		(135,351)			(135,351)	(135,351)	(135,351)		(135,351)			
	GD-OR	(70,979)			(70,979)									
<b>Total General Plant - 303000</b>		<b>(1,499,275)</b>	<b>(888,402)</b>	<b>(438,513)</b>	<b>(172,360)</b>	<b>(190,257)</b>	<b>(248,256)</b>	<b>(438,513)</b>	<b>(135,351)</b>	<b>(179,983)</b>	<b>(315,334)</b>	<b>(54,906)</b>	<b>(68,273)</b>	<b>(123,179)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(33,479,149)	(23,879,337)	(6,681,769)	(2,918,043)		(6,681,769)	(6,681,769)		(4,844,216)	(4,844,216)		(1,837,553)	(1,837,553)
9,4	CD-AN	(23,136)	(18,158)	(4,978)			(4,978)	(4,978)		(3,609)	(3,609)		(1,369)	(1,369)
9	CD-ID	(29,545)	(23,188)	(6,357)		(6,357)		(6,357)				(6,357)		(6,357)
	ED-AN	(632,412)	(632,412)											
	ED-ID	(16,799)	(16,799)											
	ED-WA	(2,459,295)	(2,459,295)											
8,4	GD-AA	(1,498,726)		(1,043,623)	(455,103)		(1,043,623)	(1,043,623)		(756,616)	(756,616)		(287,007)	(287,007)
4	GD-AN	(8,164)		(8,164)			(8,164)	(8,164)		(5,919)	(5,919)		(2,245)	(2,245)
	GD-OR	(872)			(872)									
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(38,148,098)</b>	<b>(27,029,189)</b>	<b>(7,744,891)</b>	<b>(3,374,018)</b>	<b>(6,357)</b>	<b>(7,738,534)</b>	<b>(7,744,891)</b>		<b>(5,610,360)</b>	<b>(5,610,360)</b>	<b>(6,357)</b>	<b>(2,128,174)</b>	<b>(2,134,531)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	(240,030)		(240,030)			(240,030)	(240,030)		(169,605)	(169,605)		(70,425)	(70,425)
<b>Total Gas Underground Storage</b>		<b>(240,030)</b>		<b>(240,030)</b>			<b>(240,030)</b>	<b>(240,030)</b>		<b>(169,605)</b>	<b>(169,605)</b>		<b>(70,425)</b>	<b>(70,425)</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(237,238)	(169,212)	(47,348)	(20,678)		(47,348)	(47,348)		(34,327)	(34,327)		(13,021)	(13,021)
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	(68,965)	(68,965)											
	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>(431,613)</b>	<b>(358,955)</b>	<b>(51,980)</b>	<b>(20,678)</b>	<b>(4,632)</b>	<b>(47,348)</b>	<b>(51,980)</b>	<b>(3,656)</b>	<b>(34,327)</b>	<b>(37,983)</b>	<b>(976)</b>	<b>(13,021)</b>	<b>(13,997)</b>
<b>Total Accumulated Amortization</b>		<b>(50,554,657)</b>	<b>(38,512,187)</b>	<b>(8,475,414)</b>	<b>(3,567,056)</b>	<b>(201,246)</b>	<b>(8,274,168)</b>	<b>(8,475,414)</b>	<b>(139,007)</b>	<b>(5,994,275)</b>	<b>(6,133,282)</b>	<b>(62,239)</b>	<b>(2,279,893)</b>	<b>(2,342,132)</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS		Report ID:	
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>		<b>G-AAMT-12A</b>	
For Twelve Months Ended March 31, 2016			
Average of Monthly Averages Basis			

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended March 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	849,149	0	0	0	0	0	0	0	0	849,149	0	849,149
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	7,597,936	0	0	5,419,304	5,419,304	0	0	1,516,396	1,516,396	0	662,236	662,236
9		CD-WA / ID / AN	1,366,680	495,573	343,147	233,891	1,072,611	135,867	94,078	64,124	294,069	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>10,689,593</b>	<b>509,184</b>	<b>705,426</b>	<b>5,675,969</b>	<b>6,890,579</b>	<b>613,031</b>	<b>94,078</b>	<b>1,580,520</b>	<b>2,287,629</b>	<b>849,149</b>	<b>662,236</b>	<b>1,511,385</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,277,187	1,062,466	2,163,858	4,050,863	7,277,187	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,240,613	0	0	0	0	2,240,613	0	0	2,240,613	0	0	0
99		GD-OR / AS	3,555,450	0	0	0	0	0	0	0	0	3,555,450	0	3,555,450
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	83,537,118	0	0	59,583,685	59,583,685	0	0	16,672,338	16,672,338	0	7,281,095	7,281,095
9		CD-WA / ID / AN	22,597,406	5,539,395	4,572,043	7,623,684	17,735,122	1,518,688	1,253,477	2,090,119	4,862,284	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>119,207,774</b>	<b>6,601,861</b>	<b>6,735,901</b>	<b>71,258,232</b>	<b>84,595,994</b>	<b>3,759,301</b>	<b>1,253,477</b>	<b>18,762,457</b>	<b>23,775,235</b>	<b>3,555,450</b>	<b>7,281,095</b>	<b>10,836,545</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,600,802	3,311,641	14,649	6,274,512	9,600,802	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	635,175	0	0	0	0	0	0	442,298	442,298	0	192,877	192,877
7		CD-AA	62,911,651	0	0	44,872,364	44,872,364	0	0	12,555,907	12,555,907	0	5,483,380	5,483,380
9		CD-WA / ID / AN	226,364	30,266	72,000	75,391	177,657	8,298	19,740	20,669	48,707	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>73,380,642</b>	<b>3,341,907</b>	<b>86,649</b>	<b>51,222,267</b>	<b>54,650,823</b>	<b>8,298</b>	<b>19,740</b>	<b>13,025,524</b>	<b>13,053,562</b>	<b>0</b>	<b>5,676,257</b>	<b>5,676,257</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	32,590,591	15,576,225	5,596,518	11,417,848	32,590,591	0	0	0	0	0	0	0
99		GD-WA / ID / AN	10,416,797	0	0	0	0	6,766,354	2,248,412	1,402,031	10,416,797	0	0	0
99		GD-OR / AS	3,423,291	0	0	0	0	0	0	0	0	3,423,291	0	3,423,291
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	578,450	0	0	412,585	412,585	0	0	115,447	115,447	0	50,418	50,418
9		CD-WA / ID / AN	5,754,198	1,707,871	910,641	1,897,555	4,516,067	468,232	249,663	520,236	1,238,131	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>52,763,327</b>	<b>17,284,096</b>	<b>6,507,159</b>	<b>13,727,988</b>	<b>37,519,243</b>	<b>7,234,586</b>	<b>2,498,075</b>	<b>2,037,714</b>	<b>11,770,375</b>	<b>3,423,291</b>	<b>50,418</b>	<b>3,473,709</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended March 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	393000	Stores Equipment										
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	3,350,256	109,264	134,390	2,385,727	2,629,381	29,956	36,845	654,074	720,875	0
		<b>TOTAL ACCOUNT</b>	<b>3,892,260</b>	<b>120,003</b>	<b>149,135</b>	<b>2,760,749</b>	<b>3,029,887</b>	<b>114,227</b>	<b>36,845</b>	<b>654,074</b>	<b>805,146</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	3,289,789	955,885	289,631	2,044,273	3,289,789	0	0	0	0	0
99		GD-WA / ID / AN	2,704,931	0	0	0	0	1,971,366	368,487	365,078	2,704,931	0
99		GD-OR / AS	979,787	0	0	0	0	0	0	0	979,787	0
8		GD-AA	2,533,353	0	0	0	0	0	0	1,764,075	1,764,075	0
7		CD-AA	10,964,058	0	0	7,820,224	7,820,224	0	0	2,188,207	2,188,207	0
9		CD-WA / ID / AN	1,243,579	20,163	763,055	192,780	975,998	5,528	209,200	52,853	267,581	0
		<b>TOTAL ACCOUNT</b>	<b>21,715,497</b>	<b>976,048</b>	<b>1,052,686</b>	<b>10,057,277</b>	<b>12,086,011</b>	<b>1,976,894</b>	<b>577,687</b>	<b>4,370,213</b>	<b>6,924,794</b>	<b>979,787</b>
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	14,736	0	0	14,736	14,736	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	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
		<b>TOTAL ACCOUNT</b>	<b>14,736</b>	<b>0</b>	<b>0</b>	<b>14,736</b>	<b>14,736</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	700,385	222,314	41,344	436,727	700,385	0	0	0	0	0
99		GD-WA / ID / AN	170,729	0	0	0	0	25,159	8,205	137,365	170,729	0
99		GD-OR / AS	93,617	0	0	0	0	0	0	0	93,617	0
8		GD-AA	243,281	0	0	0	0	0	0	169,406	169,406	0
7		CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0
9		CD-WA / ID / AN	64,971	3,072	981	46,938	50,991	842	269	12,869	13,980	0
		<b>TOTAL ACCOUNT</b>	<b>1,628,646</b>	<b>225,386</b>	<b>42,325</b>	<b>737,345</b>	<b>1,005,056</b>	<b>26,001</b>	<b>8,474</b>	<b>390,623</b>	<b>425,098</b>	<b>93,617</b>



RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended March 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	33,560,114	15,621,645	9,851,390	8,087,079	33,560,114	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,576,678	0	0	0	0	2,848,793	897,391	830,494	4,576,678	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	376,943	376,943	0	0	105,474	105,474	0	46,062	46,062
9		CD-WA / ID / AN	1,630,977	255,701	374,898	649,441	1,280,040	70,103	102,783	178,051	350,937	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>40,340,082</b>	<b>15,877,346</b>	<b>10,226,288</b>	<b>9,113,463</b>	<b>35,217,097</b>	<b>2,918,896</b>	<b>1,000,174</b>	<b>1,114,019</b>	<b>5,033,089</b>	<b>43,834</b>	<b>46,062</b>	<b>89,896</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	60,000,416	11,659,505	4,936,385	43,404,526	60,000,416	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,253,157	0	0	0	0	698,221	554,936	0	1,253,157	0	0	0
99		GD-OR / AS	1,228,783	0	0	0	0	0	0	0	0	1,228,783	0	1,228,783
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514
7		CD-AA	32,610,222	0	0	23,259,567	23,259,567	0	0	6,508,348	6,508,348	0	2,842,307	2,842,307
9		CD-WA / ID / AN	12,433,482	554,721	3,182,610	6,020,839	9,758,170	152,083	872,548	1,650,681	2,675,312	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>108,518,992</b>	<b>12,214,226</b>	<b>8,118,995</b>	<b>72,684,932</b>	<b>93,018,153</b>	<b>850,304</b>	<b>1,427,484</b>	<b>8,850,447</b>	<b>11,128,235</b>	<b>1,228,783</b>	<b>3,143,821</b>	<b>4,372,604</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	82,112	0	2,299	79,813	82,112	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	430,508	0	0	307,064	307,064	0	0	85,921	85,921	0	37,523	37,523
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>524,965</b>	<b>3,913</b>	<b>2,299</b>	<b>390,795</b>	<b>397,007</b>	<b>1,073</b>	<b>0</b>	<b>86,995</b>	<b>88,068</b>	<b>2,367</b>	<b>37,523</b>	<b>39,890</b>
		<b>TOTAL GENERAL PLANT</b>	<b>432,676,514</b>	<b>57,153,970</b>	<b>33,626,863</b>	<b>237,643,753</b>	<b>328,424,586</b>	<b>17,502,611</b>	<b>6,916,034</b>	<b>50,872,586</b>	<b>75,291,231</b>	<b>10,233,505</b>	<b>18,727,192</b>	<b>28,960,697</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 March 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,448,513	153,179	0	10,295,334	10,448,513	0	0	0	0	0		
99		GD-WA / ID / AN	1,428,094	0	0	0	0	1,022,594	405,500	0	1,428,094	0		
99		GD-OR / AS	591,772	0	0	0	0	0	0	0	591,772	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	8,909,867	0	0	6,355,052	6,355,052	0	0	1,778,231	1,778,231	776,584		
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>21,572,304</b>	<b>153,179</b>	<b>0</b>	<b>16,802,689</b>	<b>16,955,868</b>	<b>1,022,594</b>	<b>405,500</b>	<b>1,819,986</b>	<b>3,248,080</b>	<b>591,772</b>	<b>776,584</b>	<b>1,368,356</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,638,006	5,118,687	23,524	2,495,795	7,638,006	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	2,335,125	0	0	0	0	0	0	1,626,041	1,626,041	709,084		
7		CD-AA	125,779,232	0	0	89,713,295	89,713,295	0	0	25,103,019	25,103,019	10,962,918		
9		CD-WA / ID / AN	134,649	0	68,647	37,030	105,677	0	18,820	10,152	28,972	0		
		<b>TOTAL ACCOUNT</b>	<b>135,887,012</b>	<b>5,118,687</b>	<b>92,171</b>	<b>92,246,120</b>	<b>97,456,978</b>	<b>0</b>	<b>18,820</b>	<b>26,739,212</b>	<b>26,758,032</b>	<b>0</b>	<b>11,672,002</b>	<b>11,672,002</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	8,165	0	0	0	0	0	0	8,165	8,165	0		
99		GD-OR / AS	872	0	0	0	0	0	0	0	872	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	5,330,614	0	0	3,802,114	3,802,114	0	0	1,063,884	1,063,884	464,616		
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		<b>TOTAL ACCOUNT</b>	<b>5,339,651</b>	<b>0</b>	<b>0</b>	<b>3,802,114</b>	<b>3,802,114</b>	<b>0</b>	<b>0</b>	<b>1,072,049</b>	<b>1,072,049</b>	<b>872</b>	<b>464,616</b>	<b>465,488</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	20,009,412	0	0	14,271,913	14,271,913	0	0	3,993,479	3,993,479	1,744,020		
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		<b>TOTAL ACCOUNT</b>	<b>20,009,412</b>	<b>0</b>	<b>0</b>	<b>14,271,913</b>	<b>14,271,913</b>	<b>0</b>	<b>0</b>	<b>3,993,479</b>	<b>3,993,479</b>	<b>0</b>	<b>1,744,020</b>	<b>1,744,020</b>
	<b>TOTAL</b>		<b>182,808,379</b>	<b>5,271,866</b>	<b>92,171</b>	<b>127,122,836</b>	<b>132,486,873</b>	<b>1,022,594</b>	<b>424,320</b>	<b>33,624,726</b>	<b>35,071,640</b>	<b>592,644</b>	<b>14,657,222</b>	<b>15,249,866</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 March 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(67,597,444)	(48,214,553)	(13,491,098)	(5,891,793)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(610,077)	(478,807)	(131,270)	0
7	283750 CD-AA	(546,395)	(389,722)	(109,049)	(47,624)
	Total	<u>(68,753,916)</u>	<u>(49,083,082)</u>	<u>(13,731,417)</u>	<u>(5,939,417)</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	Report ID:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12A</b>
For Twelve Months Ended March 31, 2016	
Average of Monthly Averages Basis	

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			2,500,528	2,500,528					2,500,528
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			145	145					145
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			818	818					818
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			148	148					148
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	65,839,227	19,180,445		85,019,672	52,684,253	15,905,576	13,154,974	3,274,869	
<b>TOTAL</b>		<b>65,839,227</b>	<b>19,180,445</b>	<b>2,501,639</b>	<b>87,521,311</b>	<b>52,684,253</b>	<b>15,905,576</b>	<b>13,154,974</b>	<b>3,274,869</b>	<b>2,501,639</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						