

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended February 29, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	159,428,034	104,276,381	55,151,653
	Adjustments			
	Adjusted Net Operating Income (Loss)	159,428,034	104,276,381	55,151,653
E-APL	Electric Net Rate Base	2,169,927,642	1,431,544,306	738,383,336
	RATE OF RETURN	7.347%	7.284%	7.469%

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended February 29, 2016 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2015 thru 12-31-2015	100.000%	65.630%	34.370%
2	Input	Number of Customers Percent	2-01-2016 thru 02-29-2016	374,775 100.000%	246,415 65.750%	128,360 34.250%
3	E-OPS	Direct Distribution Operating Expense Percent	03-01-2015 thru 02-29-2016	26,917,152 100.000%	17,891,943 66.470%	9,025,209 33.530%
	Input	Jurisdictional 4-Factor Ratio	01-01-2015 thru 12-31-2015			
		Direct O & M Accts 500 - 598		22,258,114	14,179,208	8,078,906
		Direct O & M Accts 901 - 935		27,675,297	19,974,239	7,701,058
		Total		49,933,411	34,153,447	15,779,964
		Percentage		100.000%	68.398%	31.602%
		Direct Labor Accts 500 - 598		14,905,270	10,500,754	4,404,516
		Direct Labor Accts 901 - 935		5,379,445	4,296,600	1,082,845
		Total		20,284,715	14,797,354	5,487,361
		Percentage		100.000%	72.948%	27.052%
		Number of Customers		374,962	246,435	128,527
		Percentage		100.000%	65.723%	34.277%
		Net Direct Plant		951,044,253	619,058,713	331,985,540
		Percentage		100.000%	65.093%	34.907%
4		Total Percentages		400.000%	272.161%	127.839%
		Percent		100.000%	68.040%	31.960%

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended February 29, 2016 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
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	0
		Adjustments		0	0	0	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	0
		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%	34.863%
		Average (CD AA)		100.000%	71.326%	19.958%	8.716%

7

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended February 29, 2016
 Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 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	0
		Total		21,152,566	0	15,196,457	5,956,109
		Percentage		100.000%	0.000%	71.842%	28.158%
		Direct Labor Accts 500 - 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	0
		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%

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended February 29, 2016 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		Direct O & M Accts 500 - 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 500 - 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 Percentage		610,340	374,962	235,378	0
				100.000%	61.435%	38.565%	0.000%
		Net Direct Plant Percentage		2,706,279,542	2,286,953,784	419,325,758	0
				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%
10	E-PLT	Net Electric Distribution Plant Percent	2-01-2016 thru 02-29-2016	1,007,623,518	661,950,222	345,673,296	
				100.000%	65.694%	34.306%	
11		Book Depreciation Percent	03-01-2015 thru 02-29-2016	96,073,407	62,287,253	33,786,154	
				100.000%	64.833%	35.167%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended February 29, 2016 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2-01-2016 thru 02-29-2016	2,551,728,349 100.000%	1,681,046,590 65.879%	870,681,759 34.121%
13	E-PLT	Net Electric General Plant Percent	2-01-2016 thru 02-29-2016	227,202,849 100.000%	151,705,720 66.771%	75,497,129 33.229%
14		Net Allocated Schedule M's Percent	03-01-2015 thru 02-29-2016	-198,506,779 100.000%	-127,604,371 64.282%	-70,902,408 35.718%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended February 29, 2016
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	338,281,287	0	338,281,287	228,446,575	0	228,446,575	109,834,712	0	109,834,712
99	442200	Commercial - Firm & Int.	309,243,628	0	309,243,628	219,150,573	0	219,150,573	90,093,055	0	90,093,055
1	442300	Industrial	113,008,799	0	113,008,799	65,046,071	0	65,046,071	47,962,728	0	47,962,728
99	444000	Public Street & Highway Lighting	7,660,919	0	7,660,919	5,167,302	0	5,167,302	2,493,617	0	2,493,617
99	448000	Interdepartmental Revenue	1,196,073	0	1,196,073	937,539	0	937,539	258,534	0	258,534
99	499XXX	Unbilled Revenue	(1,105,880)	0	(1,105,880)	(1,218,693)	0	(1,218,693)	112,813	0	112,813
TOTAL SALES TO ULTIMATE CUSTOMERS			768,284,826	0	768,284,826	517,529,367	0	517,529,367	250,755,459	0	250,755,459
1	447XXX	Sales for Resale	0	131,778,687	131,778,687	0	86,486,352	86,486,352	0	45,292,335	45,292,335
TOTAL SALES OF ELECTRICITY			768,284,826	131,778,687	900,063,513	517,529,367	86,486,352	604,015,719	250,755,459	45,292,335	296,047,794
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	(5,620,861)	0	(5,620,861)	(3,422,474)	0	(3,422,474)	(2,198,387)	0	(2,198,387)
99	451000	Miscellaneous Service Revenue	277,311	0	277,311	171,310	0	171,310	106,001	0	106,001
1	453000	Sales of Water & Water Power	0	400,004	400,004	0	262,523	262,523	0	137,481	137,481
1	454000	Rent from Electric Property	2,455,394	86,663	2,542,057	1,468,302	56,877	1,525,179	987,092	29,786	1,016,878
1	456XXX	Other Electric Revenues	5,677,831	101,505,674	107,183,505	4,194,069	66,618,174	70,812,243	1,483,762	34,887,500	36,371,262
TOTAL OTHER OPERATING REVENUE			2,789,675	101,992,341	104,782,016	2,411,207	66,937,574	69,348,781	378,468	35,054,767	35,433,235
TOTAL ELECTRIC REVENUE			771,074,501	233,771,028	1,004,845,529	519,940,574	153,423,926	673,364,500	251,133,927	80,347,102	331,481,029

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	4,698	280,434	285,132	4,698	184,049	188,747	0	96,385	96,385
1	501XXX	Fuel	0	32,095,177	32,095,177	0	21,064,065	21,064,065	0	11,031,112	11,031,112
1	502000	Steam Expense	0	5,156,056	5,156,056	0	3,383,920	3,383,920	0	1,772,136	1,772,136
1	505000	Electric Expense	0	1,231,267	1,231,267	0	808,081	808,081	0	423,186	423,186
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,375,751	3,375,751	0	2,215,505	2,215,505	0	1,160,246	1,160,246
1	507000	Rent	0	34,756	34,756	0	22,810	22,810	0	11,946	11,946
MAINTENANCE											
1	510000	Supervision & Engineering	0	605,757	605,757	0	397,558	397,558	0	208,199	208,199
1	511000	Structures	0	721,410	721,410	0	473,461	473,461	0	247,949	247,949
1	512000	Boiler Plant	0	4,760,933	4,760,933	0	3,124,600	3,124,600	0	1,636,333	1,636,333
1	513000	Electric Plant	0	592,589	592,589	0	388,916	388,916	0	203,673	203,673
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	875,927	875,927	0	574,871	574,871	0	301,056	301,056
TOTAL STEAM POWER GENERATION EXP			4,698	49,730,057	49,734,755	4,698	32,637,836	32,642,534	0	17,092,221	17,092,221
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,257,705	2,257,705	0	1,481,732	1,481,732	0	775,973	775,973
1	536000	Water for Power	0	1,306,741	1,306,741	0	857,614	857,614	0	449,127	449,127
1	537000	Hydraulic Expense	4,347,516	2,841,551	7,189,067	2,817,266	1,864,910	4,682,176	1,530,250	976,641	2,506,891
1	538000	Electric Expense	0	6,636,144	6,636,144	0	4,355,301	4,355,301	0	2,280,843	2,280,843
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	848,296	848,296	0	556,737	556,737	0	291,559	291,559
1	540000	Rent	0	1,359,528	1,359,528	0	892,258	892,258	0	467,270	467,270
1	540100	MT Trust Funds Land Settlement Rents	5,668,234	0	5,668,234	3,680,614	0	3,680,614	1,987,620	0	1,987,620
MAINTENANCE											
1	541000	Supervision & Engineering	0	1,624,885	1,624,885	0	1,066,412	1,066,412	0	558,473	558,473
1	542000	Structures	0	338,674	338,674	0	222,272	222,272	0	116,402	116,402
1	543000	Reservoirs, Dams, & Waterways	0	1,154,717	1,154,717	0	757,841	757,841	0	396,876	396,876
1	544000	Electric Plant	0	2,691,612	2,691,612	0	1,766,505	1,766,505	0	925,107	925,107
1	545000	Miscellaneous Hydraulic Plant	0	686,876	686,876	0	450,797	450,797	0	236,079	236,079
TOTAL HYDRO POWER GENERATION EXP			10,015,750	21,746,729	31,762,479	6,497,880	14,272,379	20,770,259	3,517,870	7,474,350	10,992,220
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,273,639	1,273,639	0	835,889	835,889	0	437,750	437,750
1	547XXX	Fuel	0	95,779,298	95,779,298	0	62,859,953	62,859,953	0	32,919,345	32,919,345
1	548000	Generation Expense	0	2,321,666	2,321,666	0	1,523,709	1,523,709	0	797,957	797,957
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	463,991	463,991	0	304,517	304,517	0	159,474	159,474
1	550000	Rent	0	(33,315)	(33,315)	0	(21,865)	(21,865)	0	(11,450)	(11,450)
MAINTENANCE											
1	551000	Supervision & Engineering	0	597,724	597,724	0	392,286	392,286	0	205,438	205,438
1	552000	Structures	0	106,100	106,100	0	69,633	69,633	0	36,467	36,467
1	553000	Generating & Electric Equipment	0	2,154,866	2,154,866	0	1,414,239	1,414,239	0	740,627	740,627
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	445,646	445,646	0	292,477	292,477	0	153,169	153,169
TOTAL OTHER POWER GENERATION EXP			0	103,109,615	103,109,615	0	67,670,838	67,670,838	0	35,438,777	35,438,777

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	162,937,308	162,937,308	0	106,935,755	106,935,755	0	56,001,553	56,001,553
1	556000	System Control & Load Dispatching	0	1,048,854	1,048,854	0	688,363	688,363	0	360,491	360,491
E-557	557XXX	Other Expense	2,355,143	76,061,085	78,416,228	(2,796,622)	49,918,890	47,122,268	5,151,765	26,142,195	31,293,960
TOTAL OTHER POWER SUPPLY EXPENSE			2,355,143	240,047,247	242,402,390	(2,796,622)	157,543,008	154,746,386	5,151,765	82,504,239	87,656,004
TOTAL PRODUCTION OPERATING EXP			12,375,591	414,633,648	427,009,239	3,705,956	272,124,061	275,830,017	8,669,635	142,509,587	151,179,222
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,207,079	2,207,079	0	1,448,506	1,448,506	0	758,573	758,573
1	561000	Load Dispatching	0	2,603,882	2,603,882	0	1,708,928	1,708,928	0	894,954	894,954
1	562000	Station Expense	0	520,249	520,249	0	341,439	341,439	0	178,810	178,810
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	405,311	405,311	0	266,006	266,006	0	139,305	139,305
1	565XXX	Transmission of Electricity by Others	0	17,489,869	17,489,869	0	11,478,601	11,478,601	0	6,011,268	6,011,268
1	566000	Miscellaneous Transmission Expense	0	3,284,348	3,284,348	0	2,155,518	2,155,518	0	1,128,830	1,128,830
1	567000	Rent	0	153,021	153,021	0	100,428	100,428	0	52,593	52,593
MAINTENANCE											
1	568000	Supervision & Engineering	2,875	864,605	867,480	2,280	567,440	569,720	595	297,165	297,760
1	569000	Structures	6,834	751,682	758,516	637	493,329	493,966	6,197	258,353	264,550
1	570000	Station Equipment	1,268	1,294,753	1,296,021	(650)	849,746	849,096	1,918	445,007	446,925
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	28,914	1,110,336	1,139,250	16,868	728,714	745,582	12,046	381,622	393,668
1	572000	Underground Lines	3,046	773	3,819	0	507	507	3,046	266	3,312
1	573000	Service Miscellaneous	17,496	94,989	112,485	17,475	62,341	79,816	21	32,648	32,669
TOTAL TRANSMISSION OPERATING EXP			60,433	30,780,897	30,841,330	36,610	20,201,503	20,238,113	23,823	10,579,394	10,603,217

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended February 29, 2016
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	26,152,361	26,152,361	0	17,163,795	17,163,795	0	8,988,566	8,988,566
E-DEPX		Depreciation Expense-Transmission	0	11,142,080	11,142,080	0	7,312,547	7,312,547	0	3,829,533	3,829,533
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,158,546	1,158,546	0	760,354	760,354	0	398,192	398,192
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(141,516)	0	(141,516)	141,516	0	141,516
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,020,000	0	1,020,000	1,020,000	0	1,020,000	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,260	142,325	0	68,740	68,740
99	407326	Amortization of Spokane River TDG	19,537	0	19,537	0	0	0	19,537	0	19,537
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,473	21,473	0	11,246	11,246
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	2,327,752	0	2,327,752	995,202	0	995,202	1,332,550	0	1,332,550
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	72,234	0	72,234	0	0	0	72,234	0	72,234
99	407368	Amortization of Project Compass	111,432	0	111,432	0	0	0	111,432	0	111,432
99	407380	Amortization of Wartsila Generators	127,634	0	127,634	127,634	0	127,634	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	580,226	580,226	0	303,860	303,860
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	290,395	0	290,395	290,395	0	290,395	0	0	0
99	407395	Optional Renewable Power Revenue Offset	223,915	0	223,915	176,297	0	176,297	47,618	0	47,618
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(110,031)	0	(110,031)	0	0	0	(110,031)	0	(110,031)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(6,260,418)	0	(6,260,418)	(4,478,636)	0	(4,478,636)	(1,781,782)	0	(1,781,782)
99	407455	Amortization of Colstrip Refund	(33,331)	0	(33,331)	0	0	0	(33,331)	0	(33,331)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,077,581)	0	(1,077,581)	0	0	0	(1,077,581)	0	(1,077,581)
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	34,851	0	34,851	34,851	0	34,851	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,523)	(5,523)	0	(2,892)	(2,892)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	91,346	0	91,346	0	0	0	91,346	0	91,346
E-OTX		Taxes Other Than FIT--Prod & Trans	0	20,755,320	20,755,320	0	13,621,717	13,621,717	0	7,133,603	7,133,603
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(474,885)	60,316,697	59,841,812	607,531	39,585,849	40,193,380	(1,082,416)	20,730,848	19,648,432
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	11,961,139	505,731,242	517,692,381	4,350,097	331,911,413	336,261,510	7,611,042	173,819,829	181,430,871

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended February 29, 2016
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	1,614,590	2,783,382	4,397,972	1,175,115	1,850,114	3,025,229	439,475	933,268	1,372,743
3	582000	Station Expense	685,080	74,334	759,414	344,532	49,410	393,942	340,548	24,924	365,472
3	583000	Overhead Line Expense	1,473,014	443,412	1,916,426	898,443	294,736	1,193,179	574,571	148,676	723,247
3	584000	Underground Line Expense	1,324,771	23	1,324,794	864,986	15	865,001	459,785	8	459,793
3	584100	Energy Storage Equipment	11,107	0	11,107	11,107	0	11,107	0	0	0
3	585000	Street Light & Signal System Operation Expense	9,285	0	9,285	6,576	0	6,576	2,709	0	2,709
3	586000	Meter Expense	1,941,207	72,674	2,013,881	1,549,121	48,306	1,597,427	392,086	24,368	416,454
3	587000	Customer Installations Expense	547,003	105,731	652,734	293,685	70,279	363,964	253,318	35,452	288,770
3	588000	Miscellaneous Distribution Expense	4,418,352	3,493,282	7,911,634	2,671,774	2,321,985	4,993,759	1,746,578	1,171,297	2,917,875
3	589000	Rent	1	371,598	371,599	1	247,001	247,002	0	124,597	124,597
MAINTENANCE:											
3	590000	Supervision & Engineering	793,252	1,368,592	2,161,844	675,640	909,703	1,585,343	117,612	458,889	576,501
3	591000	Structures	399,412	8,157	407,569	213,833	5,422	219,255	185,579	2,735	188,314
3	592000	Station Equipment	910,495	168,838	1,079,333	711,251	112,227	823,478	199,244	56,611	255,855
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	10,244,840	(23,403)	10,221,437	6,672,830	(15,556)	6,657,274	3,572,010	(7,847)	3,564,163
3	594000	Underground Lines	785,633	0	785,633	545,367	0	545,367	240,266	0	240,266
3	595000	Line Transformers	331,526	297,652	629,178	254,139	197,849	451,988	77,387	99,803	177,190
3	596000	Street Light & Signal System Maintenance Exp	666,142	181	666,323	444,934	120	445,054	221,208	61	221,269
3	597000	Meters	25,147	0	25,147	18,191	0	18,191	6,956	0	6,956
3	598000	Miscellaneous Distribution Expense	736,295	477,564	1,213,859	540,418	317,437	857,855	195,877	160,127	356,004
TOTAL DISTRIBUTION OPERATING EXP			26,917,152	9,642,017	36,559,169	17,891,943	6,409,048	24,300,991	9,025,209	3,232,969	12,258,178
E-DEPX		Depreciation Expense-Distribution	41,231,520	39,471	41,270,991	25,811,566	26,236	25,837,802	15,419,954	13,235	15,433,189
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	51,572,900	0	51,572,900	44,244,835	0	44,244,835	7,328,065	0	7,328,065
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			92,831,417	39,471	92,870,888	70,083,398	26,236	70,109,634	22,748,019	13,235	22,761,254
TOTAL DISTRIBUTION EXPENSES			119,748,569	9,681,488	129,430,057	87,975,341	6,435,284	94,410,625	31,773,228	3,246,204	35,019,432

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	359,323	359,323	0	236,255	236,255	0	123,068	123,068
2	902000	Meter Reading Expenses	2,968,389	186,725	3,155,114	2,652,114	122,772	2,774,886	316,275	63,953	380,228
E-903	903XXX	Customer Records & Collection Expenses	1,317,514	7,799,328	9,116,842	842,796	5,128,058	5,970,854	474,718	2,671,270	3,145,988
2	904000	Uncollectible Accounts	0	3,062,748	3,062,748	0	2,013,757	2,013,757	0	1,048,991	1,048,991
2	905000	Misc Customer Accounts	0	271,106	271,106	0	178,252	178,252	0	92,854	92,854
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,285,903	11,679,230	15,965,133	3,494,910	7,679,094	11,174,004	790,993	4,000,136	4,791,129
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	23,783,341	503,681	24,287,022	17,258,576	331,170	17,589,746	6,524,765	172,511	6,697,276
2	909000	Advertising	16,881	864,097	880,978	15,799	568,144	583,943	1,082	295,953	297,035
2	910000	Misc Customer Service & Info Exp	0	134,032	134,032	0	88,126	88,126	0	45,906	45,906
TOTAL CUSTOMER SERVICE & INFO EXP			23,800,222	1,501,810	25,302,032	17,274,375	987,440	18,261,815	6,525,847	514,370	7,040,217
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
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	403,888	31,542,426	31,946,314	275,457	21,461,467	21,736,924	128,431	10,080,959	10,209,390
4	921000	Office Supplies & Expenses	138,079	4,050,700	4,188,779	138,079	2,756,096	2,894,175	0	1,294,604	1,294,604
4	922000	Admin Exp Transferred--Credit	0	(121,102)	(121,102)	0	(82,398)	(82,398)	0	(38,704)	(38,704)
4	923000	Outside Services Employed	142,504	9,034,122	9,176,626	71,481	6,146,817	6,218,298	71,023	2,887,305	2,958,328
4	924000	Property Insurance Premium	0	1,329,434	1,329,434	0	904,547	904,547	0	424,887	424,887
4	925XXX	Injuries and Damages	22,574	3,434,053	3,456,627	22,417	2,336,530	2,358,947	157	1,097,523	1,097,680
4	926XXX	Employee Pensions and Benefits	0	951,677	951,677	0	647,521	647,521	0	304,156	304,156
4	927000	Franchise Requirements	3,927	0	3,927	0	0	0	3,927	0	3,927
1	928000	Regulatory Commission Expenses	3,173,632	3,011,669	6,185,301	2,280,242	1,976,558	4,256,800	893,390	1,035,111	1,928,501
4	930000	Miscellaneous General Expenses	134,916	3,543,458	3,678,374	89,253	2,410,969	2,500,222	45,663	1,132,489	1,178,152
4	931000	Rents	9,164	1,040,126	1,049,290	4,964	707,702	712,666	4,200	332,424	336,624
4	935000	Maintenance of General Plant	1,043,416	9,943,968	10,987,384	631,987	6,765,876	7,397,863	411,429	3,178,092	3,589,521
TOTAL ADMIN & GEN OPERATING EXP			5,072,100	67,760,531	72,832,631	3,513,880	46,031,685	49,545,565	1,558,220	21,728,846	23,287,066

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended February 29, 2016
Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,715,698	15,693,230	17,408,928	1,263,693	10,677,673	11,941,366	452,005	5,015,557	5,467,562
E-AMTX		Amortization Expense-General Plant - 303000	0	430,845	430,845	0	292,963	292,963	0	137,882	137,882
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,039,637	13,447,076	14,486,713	1,023,639	9,149,390	10,173,029	15,998	4,297,686	4,313,684
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	29,807	29,807	0	20,281	20,281	0	9,526	9,526
99	407229	Idaho Earnings Test Amortization	(2,808,348)	0	(2,808,348)	0	0	0	(2,808,348)	0	(2,808,348)
99	407468	Project Compass Deferral - ID	(2,466,356)	0	(2,466,356)	0	0	0	(2,466,356)	0	(2,466,356)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(2,519,369)	29,600,958	27,081,589	2,287,332	20,140,307	22,427,639	(4,806,701)	9,460,651	4,653,950
		TOTAL ADMIN & GENERAL EXPENSES	2,552,731	97,361,489	99,914,220	5,801,212	66,171,992	71,973,204	(3,248,481)	31,189,497	27,941,016
		TOTAL EXPENSES BEFORE FIT	162,348,564	625,955,259	788,303,823	118,895,935	413,185,223	532,081,158	43,452,629	212,770,036	256,222,665
		NET OPERATING INCOME (LOSS) BEFORE FIT			216,541,706			141,283,342			75,258,364
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(14,811,591)			(10,271,966)			(4,539,625)
E-FIT		DEFERRED FEDERAL INCOME TAX			72,143,853			47,422,388			24,721,465
E-FIT		AMORTIZED ITC - NOXON			(218,590)			(143,461)			(75,129)
		ELECTRIC NET OPERATING INCOME (LOSS)			159,428,034			104,276,381			55,151,653

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.750%	34.250%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.470%	33.530%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended February 29, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	16,907	1,001,729	1,018,636	15,907	657,435	673,342	1,000	344,294	345,294
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	27,635,019	27,635,019	0	18,136,863	18,136,863	0	9,498,156	9,498,156
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	3,919,762	3,919,762	0	2,572,540	2,572,540	0	1,347,222	1,347,222
1	456016	OTHER ELECTRIC REV-RESOURCE OP	97,500	3,314,203	3,411,703	97,500	2,175,111	2,272,611	0	1,139,092	1,139,092
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	60,244	60,244	0	39,538	39,538	0	20,706	20,706
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	8,225	8,225	0	5,398	5,398	0	2,827	2,827
1	456100	TRANSMISSION REVENUE OF OTHERS	0	10,563,706	10,563,706	0	6,932,960	6,932,960	0	3,630,746	3,630,746
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	3,192,000	3,192,000	0	2,094,910	2,094,910	0	1,097,090	1,097,090
1	456130	ANCILLARY SERVICES REVENUE	0	1,937,043	1,937,043	0	1,271,281	1,271,281	0	665,762	665,762
1	456150	OTHER ELECTRIC REV-CT FUEL SAL	0	0	0	0	0	0	0	0	0
1	456160	OTHER ELECTRIC REV-RES OPTIM O	0	0	0	0	0	0	0	0	0
1	456328	RESIDENTIAL DECOUPLING DEFERRE	7,387,761	0	7,387,761	6,668,354	0	6,668,354	719,407	0	719,407
1	456329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	(1,974,980)	0	(1,974,980)	(2,687,554)	0	(2,687,554)	712,574	0	712,574
1	456339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	150,643	0	150,643	99,862	0	99,862	50,781	0	50,781
1	456705	LOW VOLTAGE B ON A	0	928,944	928,944	0	609,666	609,666	0	319,278	319,278
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(567,774)	(567,774)	0	(372,630)	(372,630)	0	(195,144)	(195,144)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	567,774	567,774	0	372,630	372,630	0	195,144	195,144
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	48,944,799	48,944,799	0	32,122,472	32,122,472	0	16,822,327	16,822,327
TOTAL ACCOUNT 456			5,677,831	101,505,674	107,183,505	4,194,069	66,618,174	70,812,243	1,483,762	34,887,500	36,371,262

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
-------	---	-------------------------------	----------	---------	---------

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended February 29, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	157,137,069	157,137,069	0	103,129,058	103,129,058	0	54,008,011	54,008,011
1	555030	Pwr Sup Exp - Clearwater Incremental	0	550	550	0	361	361	0	189	189
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	131,848	131,848	0	86,532	86,532	0	45,316	45,316
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,016,383	4,016,383	0	2,635,952	2,635,952	0	1,380,431	1,380,431
1	555710	Intercompany Purchase	0	1,651,458	1,651,458	0	1,083,852	1,083,852	0	567,606	567,606
TOTAL ACCOUNT 555			0	162,937,308	162,937,308	0	106,935,755	106,935,755	0	56,001,553	56,001,553

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended February 29, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,923,011	5,923,011	0	3,887,272	3,887,272	0	2,035,739	2,035,739
1	557010	Other Power Supply Expense - Financial	0	44,195,748	44,195,748	0	29,005,669	29,005,669	0	15,190,079	15,190,079
1	557150	Fuel - Economic Dispatch	0	(34,671,383)	(34,671,383)	0	(22,754,829)	(22,754,829)	0	(11,916,554)	(11,916,554)
1	557160	Power Supply Expense - Miscellaneous	(4,626,553)	1,410	(4,625,143)	(2,779,754)	925	(2,778,829)	(1,846,799)	485	(1,846,314)
99	557161	Unbilled Add-Ons	52,587	0	52,587	337,640	0	337,640	(285,053)	0	(285,053)
1	557170	Broker Fees - Power	0	439,623	439,623	0	288,525	288,525	0	151,098	151,098
1	557171	REC Broker Fees	49,156	34,757	83,913	49,156	22,811	71,967	0	11,946	11,946
1	557172	Trade Reporting	0	5,022	5,022	0	3,296	3,296	0	1,726	1,726
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	9,609,290	0	9,609,290	9,609,290	0	9,609,290	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(7,041,426)	0	(7,041,426)	(7,041,426)	0	(7,041,426)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	2,196,391	0	2,196,391	2,196,391	0	2,196,391	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(5,665,417)	0	(5,665,417)	(5,665,417)	0	(5,665,417)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	2,878,346	0	2,878,346	0	0	0	2,878,346	0	2,878,346
99	557390	Idaho PCA Amortization	4,084,067	0	4,084,067	0	0	0	4,084,067	0	4,084,067
1	557395	Optional Renewable Power Expense Offset	0	638	638	0	419	419	0	219	219
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,549,489	2,549,489	0	1,673,230	1,673,230	0	876,259	876,259
1	557711	Turbine Gas Bookout Offset	0	(2,549,489)	(2,549,489)	0	(1,673,230)	(1,673,230)	0	(876,259)	(876,259)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	60,132,259	60,132,259	0	39,464,802	39,464,802	0	20,667,457	20,667,457
TOTAL ACCOUNT 557			2,355,143	76,061,085	78,416,228	(2,796,622)	49,918,890	47,122,268	5,151,765	26,142,195	31,293,960

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE	E-903-12E
For Twelve Months Ended February 29, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,317,514	7,799,328	9,116,842	842,796	5,128,058	5,970,854	474,718	2,671,270	3,145,988
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 903	1,317,514	7,799,328	9,116,842	842,796	5,128,058	5,970,854	474,718	2,671,270	3,145,988

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.750%	34.250%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.879%	34.121%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended February 29, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	352,991	503,681	856,672	244,187	331,170	575,357	108,804	172,511	281,315
99	908600	Public Purpose Tariff Rider Expense Offset	23,372,641	0	23,372,641	16,960,204	0	16,960,204	6,412,437	0	6,412,437
99	908610	Limited Income Tax Refund Program	215,544	0	215,544	215,544	0	215,544	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(157,835)	0	(157,835)	(161,359)	0	(161,359)	3,524	0	3,524
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	23,783,341	503,681	24,287,022	17,258,576	331,170	17,589,746	6,524,765	172,511	6,697,276

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.750%	34.250%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended February 29, 2016 Ending Balance 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 Weighted Cost		2.733%	2.715%
E-APL	Net Rate Base	2,169,927,642	1,431,544,306	738,383,336
	Interest Deduction for FIT Calculation	59,171,214	39,124,106	20,047,108
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended February 29, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,004,845,529	673,364,500	331,481,029
E-OPS	Less: Operating & Maintenance Expense	608,509,534	399,350,505	209,159,029
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	107,466,069	74,864,101	32,601,968
E-OTX	Less: Taxes Other than FIT	72,328,220	57,866,552	14,461,668
	Net Operating Income Before FIT	216,541,706	141,283,342	75,258,364
E-INT	Less: Interest Expense	59,171,214	39,124,106	20,047,108
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,516)	141,516
E-SCM	Plus: Schedule M Adjustments	(152,318,004)	(100,559,429)	(51,758,575)
	Taxable Net Operating Income	5,052,488	1,741,323	3,311,165
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	1,768,371	609,463	1,158,908
1	Production Tax Credit	(140,657)	(92,313)	(48,344)
1	Investment Tax Credit - Noxon *	(16,439,305)	(10,789,116)	(5,650,189)
	Total Net Federal Income Tax	(14,811,591)	(10,271,966)	(4,539,625)
E-DTE	Deferred FIT	72,143,853	47,422,388	24,721,465
1	411400 Amortized Investment Tax Credit - Noxon	(218,590)	(143,461)	(75,129)
	Total Net FIT/Deferred FIT	57,113,672	37,006,961	20,106,711

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended February 29, 2016	
Ending Balance Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	44,013,851	68,093,415	112,107,266	28,125,894	45,403,239	73,529,133	15,887,957	22,690,176	38,578,133
12	997001 Contributions In Aid of Construction	0	7,002,998	7,002,998	0	4,613,505	4,613,505	0	2,389,493	2,389,493
2	997002 Injuries and Damages	0	(15,001)	(15,001)	0	(9,863)	(9,863)	0	(5,138)	(5,138)
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(110,031)	0	(110,031)	0	0	0	(110,031)	0	(110,031)
4	997005 FAS106 Current Retiree Medical Accrual	0	2,203,369	2,203,369	0	1,499,172	1,499,172	0	704,197	704,197
99	997007 Idaho PCA	6,962,413	0	6,962,413	0	0	0	6,962,413	0	6,962,413
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(14,095)	(14,095)	0	(9,251)	(9,251)	0	(4,844)	(4,844)
4	997015 Airplane Lease Payments	0	571,359	571,359	0	388,753	388,753	0	182,606	182,606
12	997016 Redemption Expense Amortization	0	1,272,146	1,272,146	0	838,077	838,077	0	434,069	434,069
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	1,692,850	0	1,692,850	1,023,289	0	1,023,289	669,561	0	669,561
99	997019 CSS Temporary Service Fees	(62,535)	0	(62,535)	(38,784)	0	(38,784)	(23,751)	0	(23,751)
4	997020 FAS87 Current Pension Accrual	0	5,942,663	5,942,663	0	4,043,388	4,043,388	0	1,899,275	1,899,275
99	997021 Wartsilla Generators Amortization	127,634	0	127,634	127,634	0	127,634	0	0	0
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(10,575,044)	0	(10,575,044)	(9,141,398)	0	(9,141,398)	(1,433,646)	0	(1,433,646)
12	997032 Interest Rate Swaps	0	(6,383,584)	(6,383,584)	0	(4,205,441)	(4,205,441)	0	(2,178,143)	(2,178,143)
4	997033 BPA Residential Exchange	(294,811)	0	(294,811)	(442,616)	0	(442,616)	147,805	0	147,805
99	997034 Montana Hydro Settlement	1,037,308	0	1,037,308	676,624	0	676,624	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(274,354)	(274,354)	0	(180,059)	(180,059)	0	(94,295)	(94,295)
99	997043 Washington Deferred Power Costs	2,595,185	0	2,595,185	2,595,185	0	2,595,185	0	0	0
1	997044 Non-Monetary Power Costs	0	131,848	131,848	0	86,532	86,532	0	45,316	45,316
1	997045 Section 199 Manufacturing Deduction	0	(1,925,001)	(1,925,001)	0	(1,263,378)	(1,263,378)	0	(661,623)	(661,623)
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(2,411,648)	(2,411,648)	0	(1,588,770)	(1,588,770)	0	(822,878)	(822,878)
11	997049 Tax Depreciation	0	(227,121,406)	(227,121,406)	0	(147,249,621)	(147,249,621)	0	(79,871,785)	(79,871,785)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	72,233	0	72,233	0	0	0	72,233	0	72,233
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	49,156	49,156	0	33,446	33,446	0	15,710	15,710
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(33,331)	0	(33,331)	0	0	0	(33,331)	0	(33,331)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended February 29, 2016	
Ending Balance Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	580,226	732,344	30,975	303,860	334,835
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	380,480	0	380,480	529,514	0	529,514	(149,034)	0	(149,034)
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	1,020,000	0	1,020,000	1,020,000	0	1,020,000	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	6,644,177	6,644,177	0	4,307,619	4,307,619	0	2,336,558	2,336,558
4	997081 Deferred Compensation	0	(1,084,711)	(1,084,711)	0	(738,037)	(738,037)	0	(346,674)	(346,674)
4	997082 Meal Disallowances	0	504,924	504,924	0	343,550	343,550	0	161,374	161,374
4	997083 Paid Time Off	0	398,341	398,341	0	271,031	271,031	0	127,310	127,310
2	997084 Customer Uncollectibles	0	(578,515)	(578,515)	0	(380,374)	(380,374)	0	(198,141)	(198,141)
99	997088 Deferred O&M Colstrip & CS2	1,250,171	0	1,250,171	995,202	0	995,202	254,969	0	254,969
99	997089 CNC Transmission	0	0	0	0	0	0	0	0	0
99	997091 LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	997092 Smart Grid	1	0	1	1	0	1	0	0	0
99	997093 EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094 Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095 WA REC Deferral	(5,640,379)	0	(5,640,379)	(5,640,379)	0	(5,640,379)	0	0	0
1	997096 CDA Settlement Costs	0	32,721	32,721	0	21,475	21,475	0	11,246	11,246
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	(15,772)	0	(15,772)	3,422,474	0	3,422,474	(3,438,246)	0	(3,438,246)
1	997099 Kettle Falls Diesel Leak	0	(460,174)	(460,174)	0	(302,012)	(302,012)	0	(158,162)	(158,162)
99	997100 WA REC Amort	1,759,891	0	1,759,891	1,759,891	0	1,759,891	0	0	0
1	997101 Repairs 481 (a)	0	(50,187,912)	(50,187,912)	0	(32,938,327)	(32,938,327)	0	(17,249,585)	(17,249,585)
1	997102 Amort Idaho Earnings Test (254229)	2,919,554	0	2,919,554	0	0	0	2,919,554	0	2,919,554
99	997103 Def Project Compass	(2,562,928)	0	(2,562,928)	0	0	0	(2,562,928)	0	(2,562,928)
99	997104 Spokane River TDG	(981,746)	0	(981,746)	(532,390)	0	(532,390)	(449,356)	0	(449,356)
1	997106 Investment Tax Credit	0	(1,781,584)	(1,781,584)	0	(1,169,254)	(1,169,254)	0	(612,330)	(612,330)
	TOTAL SCHEDULE M ADJUSTMENTS	49,733,452	(198,506,782)	(152,318,004)	27,044,945	(127,604,374)	(100,559,429)	19,143,833	(70,902,408)	(51,758,575)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers	100.000%	65.750%	34.250%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	11	Book Depreciation	100.000%	64.833%	35.167%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.879%	34.121%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended February 29, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	72,051,691	72,051,691	0	46,316,268	46,316,268	0	25,735,423	25,735,423
99	410100	Deferred Federal Income Tax Expense - Washin	3,051,372	0	3,051,372	3,051,372	0	3,051,372	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(478,855)	0	(478,855)	0	0	0	(478,855)	0	(478,855)
	410100	Total	2,572,517	72,051,691	74,624,208	3,051,372	46,316,268	49,367,640	(478,855)	25,735,423	25,256,568
14	411100	Deferred Federal Income Tax Expense - Allocate	0	375,258	375,258	0	241,223	241,223	0	134,035	134,035
99	411100	Deferred Federal Income Tax Expense - Washin	(2,186,475)	0	(2,186,475)	(2,186,475)	0	(2,186,475)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(669,138)	0	(669,138)	0	0	0	(669,138)	0	(669,138)
	411100	Total	(2,855,613)	375,258	(2,480,355)	(2,186,475)	241,223	(1,945,252)	(669,138)	134,035	(535,103)
Total Deferred Federal Income Tax Expense			(283,096)	72,426,949	72,143,853	864,897	46,557,491	47,422,388	(1,147,993)	25,869,458	24,721,465

E-ALL	14	Net Allocated Schedule M's	100.000%	64.282%	35.718%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended February 29, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	19,485	19,485	0	12,788	12,788	0	6,697	6,697
1	408140	State Kwh Generation Tax	0	1,449,509	1,449,509	0	951,313	951,313	0	498,196	498,196
1	408150	R&P Property Tax--Production	0	13,968,843	13,968,843	0	9,167,752	9,167,752	0	4,801,091	4,801,091
1	408180	R&P Property Tax--Transmission	0	5,350,262	5,350,262	0	3,511,377	3,511,377	0	1,838,885	1,838,885
1	409100	State Income Tax--Montana & Oregon	0	(32,779)	(32,779)	0	(21,513)	(21,513)	0	(11,266)	(11,266)
TOTAL PRODUCTION & TRANSMISSION			0	20,755,320	20,755,320	0	13,621,717	13,621,717	0	7,133,603	7,133,603
DISTRIBUTION											
99	408110	State Excise Tax	19,830,840	0	19,830,840	19,830,840	0	19,830,840	0	0	0
99	408120	Municipal Occupation & License Tax	21,021,506	0	21,021,506	17,582,194	0	17,582,194	3,439,312	0	3,439,312
99	408160	Miscellaneous State or Local Tax--WA & ID	116	0	116	0	0	0	116	0	116
99	408170	R&P Property Tax--Distribution	9,897,543	0	9,897,543	6,831,801	0	6,831,801	3,065,742	0	3,065,742
99	409100	State Income Tax--Idaho	822,895	0	822,895	0	0	0	822,895	0	822,895
TOTAL DISTRIBUTION			51,572,900	0	51,572,900	44,244,835	0	44,244,835	7,328,065	0	7,328,065
TOTAL TAXES OTHER THAN FIT			51,572,900	20,755,320	72,328,220	44,244,835	13,621,717	57,866,552	7,328,065	7,133,603	14,461,668

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended February 29, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,716,666	8,716,666	0	5,720,748	5,720,748	0	2,995,918	2,995,918
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,312,600	1,312,600	0	687,400	687,400
1	182333	CDA Settlement Costs	0	1,239,249	1,239,249	0	813,319	813,319	0	425,930	425,930
1	182381	CDA Settlement Past Storage	0	33,484,743	33,484,743	0	21,976,037	21,976,037	0	11,508,706	11,508,706
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,909,502	29,512,206	0	15,139,716	15,139,716
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	16,875,951	17,029,130	153,179	11,230,078	11,383,257	0	5,645,873	5,645,873
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,096,363	39,950,137	45,046,500	4,997,744	27,182,073	32,179,817	98,619	12,768,064	12,866,683
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,082,437	4,082,437	0	2,777,690	2,777,690	0	1,304,747	1,304,747
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	68,505,185	68,505,185	0	46,610,928	46,610,928	0	21,894,257	21,894,257
		TOTAL INTANGIBLE PLANT	5,852,246	218,903,586	224,755,832	5,753,627	146,532,975	152,286,602	98,619	72,370,611	72,469,230
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,172	3,578,172	0	2,348,354	2,348,354	0	1,229,818	1,229,818
1	311XXX	Structures & Improvements	0	131,496,029	131,496,029	0	86,300,844	86,300,844	0	45,195,185	45,195,185
1	312000	Boiler Plant	0	174,651,431	174,651,431	0	114,623,734	114,623,734	0	60,027,697	60,027,697
1	313000	Generators	0	6,770	6,770	0	4,443	4,443	0	2,327	2,327
1	314000	Turbogenerator Units	0	54,579,327	54,579,327	0	35,820,412	35,820,412	0	18,758,915	18,758,915
1	315000	Accessory Electric Equipment	0	27,022,734	27,022,734	0	17,735,020	17,735,020	0	9,287,714	9,287,714
1	316000	Miscellaneous Power Plant Equipment	0	17,271,553	17,271,553	0	11,335,320	11,335,320	0	5,936,233	5,936,233
		TOTAL STEAM PRODUCTION PLANT	0	408,606,016	408,606,016	0	268,168,127	268,168,127	0	140,437,889	140,437,889
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,937,410	59,937,410	0	39,336,922	39,336,922	0	20,600,488	20,600,488
1	331XXX	Structures & Improvements	0	63,106,226	63,106,226	0	41,416,616	41,416,616	0	21,689,610	21,689,610
1	332XXX	Reservoirs, Dams, & Waterways	0	167,534,399	167,534,399	0	109,952,826	109,952,826	0	57,581,573	57,581,573
1	333000	Waterwheels, Turbines, & Generators	0	183,092,242	183,092,242	0	120,163,438	120,163,438	0	62,928,804	62,928,804
1	334000	Accessory Electric Equipment	0	42,584,442	42,584,442	0	27,948,169	27,948,169	0	14,636,273	14,636,273
1	335XXX	Miscellaneous Power Plant Equipment	0	9,526,404	9,526,404	0	6,252,179	6,252,179	0	3,274,225	3,274,225
1	336000	Roads, Railroads, & Bridges	0	2,681,350	2,681,350	0	1,759,770	1,759,770	0	921,580	921,580
		TOTAL HYDRAULIC PRODUCTION PLANT	0	528,462,473	528,462,473	0	346,829,920	346,829,920	0	181,632,553	181,632,553
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	594,062	594,062	0	311,106	311,106
1	341000	Structures & Improvements	0	16,793,413	16,793,413	0	11,021,517	11,021,517	0	5,771,896	5,771,896
1	342000	Fuel Holders, Producers, & Accessories	0	21,378,066	21,378,066	0	14,030,425	14,030,425	0	7,347,641	7,347,641
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,691,785	15,691,785	0	8,217,685	8,217,685
1	344000	Generators	0	208,091,987	208,091,987	0	136,570,771	136,570,771	0	71,521,216	71,521,216
1	344010	Generators - Solar	0	149,670	149,670	0	98,228	98,228	0	51,442	51,442
1	345000	Accessory Electric Equipment	0	20,747,530	20,747,530	0	13,616,604	13,616,604	0	7,130,926	7,130,926
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,795	21,795	0	11,414	11,414
1	346000	Miscellaneous Power Plant Equipment	0	1,807,801	1,807,801	0	1,186,460	1,186,460	0	621,341	621,341
		TOTAL OTHER PRODUCTION PLANT	0	293,816,314	293,816,314	0	192,831,647	192,831,647	0	100,984,667	100,984,667
		TOTAL PRODUCTION PLANT	0	1,230,884,803	1,230,884,803	0	807,829,694	807,829,694	0	423,055,109	423,055,109

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended February 29, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	21,948,043	21,948,043	0	14,404,501	14,404,501	0	7,543,542	7,543,542
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	21,729,921	21,729,921	0	14,261,347	14,261,347	0	7,468,574	7,468,574
1	353000	Station Equipment	0	242,328,804	242,328,804	0	159,040,394	159,040,394	0	83,288,410	83,288,410
1	354000	Towers & Fixtures	0	17,172,657	17,172,657	0	11,270,415	11,270,415	0	5,902,242	5,902,242
1	355000	Poles & Fixtures	0	198,432,947	198,432,947	0	130,231,543	130,231,543	0	68,201,404	68,201,404
1	356000	Overhead Conductors & Devices	0	131,894,019	131,894,019	0	86,562,045	86,562,045	0	45,331,974	45,331,974
1	357000	Underground Conduit	0	2,987,090	2,987,090	0	1,960,427	1,960,427	0	1,026,663	1,026,663
1	358000	Underground Conductors & Devices	0	2,342,270	2,342,270	0	1,537,232	1,537,232	0	805,038	805,038
1	359000	Roads & Trails	0	2,012,046	2,012,046	0	1,320,506	1,320,506	0	691,540	691,540
		TOTAL TRANSMISSION PLANT	0	640,847,797	640,847,797	0	420,588,410	420,588,410	0	220,259,387	220,259,387
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	5,346,311	0	5,346,311	3,893,993	0	3,893,993	1,452,318	0	1,452,318
99	360400	Land Easements	2,491,385	0	2,491,385	335,296	0	335,296	2,156,089	0	2,156,089
99	361000	Structures & Improvements	20,389,322	0	20,389,322	13,893,801	0	13,893,801	6,495,521	0	6,495,521
3	362000	Station Equipment	123,496,983	2,085,819	125,582,802	79,627,721	1,386,444	81,014,165	43,869,262	699,375	44,568,637
99	363000	Energy Storage Equipment	2,354,235	0	2,354,235	2,354,235	0	2,354,235	0	0	0
99	364000	Poles, Towers, & Fixtures	341,222,746	0	341,222,746	216,645,792	0	216,645,792	124,576,954	0	124,576,954
99	365000	Overhead Conductors & Devices	215,130,128	0	215,130,128	134,240,805	0	134,240,805	80,889,323	0	80,889,323
99	366000	Underground Conduit	99,306,927	0	99,306,927	63,220,413	0	63,220,413	36,086,514	0	36,086,514
99	367000	Underground Conductors & Devices	174,870,735	0	174,870,735	113,116,206	0	113,116,206	61,754,529	0	61,754,529
99	368000	Line Transformers	235,267,289	0	235,267,289	160,608,237	0	160,608,237	74,659,052	0	74,659,052
99	369XXX	Services	152,125,015	0	152,125,015	99,531,664	0	99,531,664	52,593,351	0	52,593,351
99	370000	Meters	49,690,217	0	49,690,217	27,234,237	0	27,234,237	22,455,980	0	22,455,980
99	373XXX	Street Light & Signal Systems	51,154,796	0	51,154,796	33,630,425	0	33,630,425	17,524,371	0	17,524,371
		TOTAL DISTRIBUTION PLANT	1,472,846,089	2,085,819	1,474,931,908	948,332,825	1,386,444	949,719,269	524,513,264	699,375	525,212,639
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,418,128	7,571,289	8,989,417	712,702	5,151,505	5,864,207	705,426	2,419,784	3,125,210
4	390XXX	Structures & Improvements	13,401,568	77,896,140	91,297,708	6,605,974	53,000,534	59,606,508	6,795,594	24,895,606	31,691,200
4	391XXX	Office Furniture & Equipment	3,487,904	52,431,473	55,919,377	3,406,469	35,674,374	39,080,843	81,435	16,757,099	16,838,534
4	392XXX	Transportation Equipment	26,074,534	14,364,295	40,438,829	18,970,327	9,773,466	28,743,793	7,104,207	4,590,829	11,695,036
4	393000	Stores Equipment	258,152	2,994,372	3,252,524	116,999	2,037,371	2,154,370	141,153	957,001	1,098,154
4	394000	Tools, Shop & Garage Equipment	1,959,005	10,997,031	12,956,036	928,516	7,482,380	8,410,896	1,030,489	3,514,651	4,545,140
4	394100	Electric Charging Stations	0	51,020	51,020	0	34,714	34,714	0	16,306	16,306
4	395000	Laboratory Equipment	253,392	619,441	872,833	218,672	421,468	640,140	34,720	197,973	232,693
4	396XXX	Power Operated Equipment	26,082,960	9,050,485	35,133,445	15,689,778	6,157,950	21,847,728	10,393,182	2,892,535	13,285,717
4	397XXX	Communications Equipment	20,926,331	74,633,924	95,560,255	12,457,437	50,780,922	63,238,359	8,468,894	23,853,002	32,321,896
4	398000	Miscellaneous Equipment	6,212	395,792	402,004	3,913	269,297	273,210	2,299	126,495	128,794
		TOTAL GENERAL PLANT	93,868,186	251,005,262	344,873,448	59,110,787	170,783,981	229,894,768	34,757,399	80,221,281	114,978,680
		TOTAL PLANT IN SERVICE	1,572,566,521	2,343,727,267	3,916,293,788	1,013,197,239	1,547,121,504	2,560,318,743	559,369,282	796,605,763	1,355,975,045

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended February 29, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(290,390,637)	(290,390,637)	0	(190,583,375)	(190,583,375)	0	(99,807,262)	(99,807,262)
E-ADEP		Hydro Production Plant	0	(140,727,038)	(140,727,038)	0	(92,359,155)	(92,359,155)	0	(48,367,883)	(48,367,883)
E-ADEP		Other Production Plant	0	(104,398,441)	(104,398,441)	0	(68,516,697)	(68,516,697)	0	(35,881,744)	(35,881,744)
E-ADEP		Transmission Plant	0	(203,123,817)	(203,123,817)	0	(133,310,161)	(133,310,161)	0	(69,813,656)	(69,813,656)
E-ADEP		Distribution Plant	(467,268,062)	(40,328)	(467,308,390)	(287,742,241)	(26,806)	(287,769,047)	(179,525,821)	(13,522)	(179,539,343)
E-ADEP		General Plant	(33,733,451)	(83,937,148)	(117,670,599)	(21,078,213)	(57,110,835)	(78,189,048)	(12,655,238)	(26,826,313)	(39,481,551)
TOTAL ACCUMULATED DEPRECIATION			(501,001,513)	(822,617,409)	(1,323,618,922)	(308,820,454)	(541,907,029)	(850,727,483)	(192,181,059)	(280,710,380)	(472,891,439)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(10,549,049)	(10,549,049)	0	(6,923,341)	(6,923,341)	0	(3,625,708)	(3,625,708)
E-AAMT		Distribution-Franchises/Misc Intangibles	(180,611)	0	(180,611)	(180,611)	0	(180,611)	0	0	0
E-AAMT		General Plant - 303000	0	(1,068,462)	(1,068,462)	0	(725,489)	(725,489)	0	(342,973)	(342,973)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,802,870)	(25,971,055)	(28,773,925)	(2,754,695)	(17,670,706)	(20,425,401)	(48,175)	(8,300,349)	(8,348,524)
E-AAMT		General Plant - 390200, 396200	(120,778)	(253,683)	(374,461)	(117,217)	(172,606)	(289,823)	(3,561)	(81,077)	(84,638)
TOTAL ACCUMULATED AMORTIZATION			(3,104,259)	(37,842,249)	(40,946,508)	(3,052,523)	(25,492,142)	(28,544,665)	(51,736)	(12,350,107)	(12,401,843)
TOTAL ACCUMULATED DEPR/AMORT			(504,105,772)	(860,459,658)	(1,364,565,430)	(311,872,977)	(567,399,171)	(879,272,148)	(192,232,795)	(293,060,487)	(485,293,282)
NET ELECTRIC UTILITY PLANT before DFIT			1,068,460,749	1,483,267,609	2,551,728,358	701,324,262	979,722,333	1,681,046,595	367,136,487	503,545,276	870,681,763
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(131,833)	(131,833)	0	(86,522)	(86,522)	0	(45,311)	(45,311)
12		ADFIT - Electric Plant In Service (282900)	0	(453,582,076)	(453,582,076)	0	(298,815,336)	(298,815,336)	0	(154,766,740)	(154,766,740)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(48,123,231)	(48,123,231)	0	(32,743,046)	(32,743,046)	0	(15,380,185)	(15,380,185)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(389,722)	(389,722)	0	(265,167)	(265,167)	0	(124,555)	(124,555)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(11,719,660)	(11,719,660)	0	(7,691,613)	(7,691,613)	0	(4,028,047)	(4,028,047)
1		ADFIT - CDA Settlement Costs (283333)	0	382,948	382,948	0	251,329	251,329	0	131,619	131,619
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,221,486)	(3,221,486)	0	(2,122,283)	(2,122,283)	0	(1,099,203)	(1,099,203)
TOTAL ACCUMULATED DFIT			0	(516,785,060)	(516,785,060)	0	(341,472,638)	(341,472,638)	0	(175,312,422)	(175,312,422)
NET ELECTRIC UTILITY PLANT			1,068,460,749	966,482,549	2,034,943,298	701,324,262	638,249,695	1,339,573,957	367,136,487	328,232,854	695,369,341

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.470%	33.530%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.879%	34.121%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended February 29, 2016
Ending Balance Basis

Report ID:
E-APL-12E

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	#####	966,482,549	2,034,943,298	701,324,262	638,249,695	1,339,573,957	367,136,487	328,232,854	695,369,341
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation	0	0	0	(553,277)	0	(553,277)	553,277	0	553,277
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(2,888,867)	0	(2,888,867)	(925,832)	0	(925,832)	(1,963,035)	0	(1,963,035)
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	7,613,893	0	7,613,893	4,865,026	0	4,865,026	2,748,867	0	2,748,867
99	ADFIT - Kettle Falls Disallowed (190420)	154,078	0	154,078	154,078	0	154,078	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,449,127	0	1,449,127	0	0	0	1,449,127	0	1,449,127
99	ADFIT - Boulder Park Disallowed (190040)	402,805	0	402,805	0	0	0	402,805	0	402,805
99	Investment in WNP3 Exchange Power (124900, 12493)	8,574,715	0	8,574,715	8,574,715	0	8,574,715	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,541,051)	0	(1,541,051)	(1,541,051)	0	(1,541,051)	0	0	0
99	CDA Lake Settlement - WA (182382)	722,561	0	722,561	722,561	0	722,561	0	0	0
99	CDA Lake Settlement - ID (186382)	141,968	0	141,968	0	0	0	141,968	0	141,968
99	ADFIT - CDA Lake Settlement - Direct (283382)	(302,587)	0	(302,587)	(252,898)	0	(252,898)	(49,689)	0	(49,689)
99	CDA CDR Fund - Direct (182324)	52,559	0	52,559	52,559	0	52,559	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	373,031	0	373,031	346,463	0	346,463	26,568	0	26,568
99	ADFIT - Spokane River Relicensing (283322)	(130,537)	0	(130,537)	(121,243)	0	(121,243)	(9,294)	0	(9,294)
99	Spokane River PM&Es (182323)	343,732	0	343,732	220,001	0	220,001	123,731	0	123,731
99	ADFIT - Spokane River PM&Es (283323)	(120,331)	0	(120,331)	(77,025)	0	(77,025)	(43,306)	0	(43,306)
99	Montana Riverbed Settlement (186360)	774,219	0	774,219	563,820	0	563,820	210,399	0	210,399
99	ADFIT - Montana Riverbed Settlement (283365)	(271,457)	0	(271,457)	(197,818)	0	(197,818)	(73,639)	0	(73,639)
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,044,403)	(103)	(2,044,506)	(507,706)	(70)	(507,776)	(1,536,697)	(33)	(1,536,730)
99	Customer Deposits (235199)	(1,637,881)	0	(1,637,881)	(1,637,881)	0	(1,637,881)	0	0	0
C-WKC	Working Capital	86,422,653	44,227,394	130,650,047	86,422,653	0	86,422,653	0	44,227,394	44,227,394
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	90,757,053	44,227,291	134,984,344	91,970,419	(70)	91,970,349	(1,213,366)	44,227,361	43,013,995
	NET RATE BASE	#####	1,010,709,840	2,169,927,642	793,294,681	638,249,625	1,431,544,306	365,923,121	372,460,215	738,383,336

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended February 29, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Electric Production															
1	Steam (ED-AN)	7,822,080				7,822,080	7,822,080		5,133,631	5,133,631		2,688,449	2,688,449		
1	Hydro (ED-AN)	8,932,931				8,932,931	8,932,931		5,862,683	5,862,683		3,070,248	3,070,248		
1	Other (ED-AN)	9,397,350				9,397,350	9,397,350		6,167,481	6,167,481		3,229,869	3,229,869		
Total Electric Production		26,152,361				26,152,361	26,152,361		17,163,795	17,163,795		8,988,566	8,988,566		
Electric Transmission															
1	ED-AN	11,142,080				11,142,080	11,142,080		7,312,547	7,312,547		3,829,533	3,829,533		
Total Electric Transmissio		11,142,080				11,142,080	11,142,080		7,312,547	7,312,547		3,829,533	3,829,533		
Electric Distribution															
3	ED-AN	39,471					39,471		26,236	26,236		13,235	13,235		
	ED-ID	15,419,954				15,419,954	15,419,954				15,419,954		15,419,954		
	ED-WA	25,811,566				25,811,566	25,811,566	25,811,566		25,811,566					
Total Electric Distribution		41,270,991				41,231,520	39,471	41,270,991	25,811,566	26,236	25,837,802	15,419,954	13,235	15,433,189	
Gas Underground Storage															
	GD-AN	633,492		633,492											
	GD-OR	120,143			120,143										
Total Gas Underground St		753,635		633,492	120,143										
Gas Distribution															
	GD-AN	64,600		64,600											
	GD-ID	4,628,611		4,628,611											
	GD-WA	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										
General Plant															
4	ED-AN	2,806,307		2,806,307			2,806,307		1,909,411	1,909,411		896,896	896,896		
	ED-ID	192,842		192,842		192,842	192,842				192,842		192,842		
	ED-WA	1,121,580		1,121,580		1,121,580	1,121,580	1,121,580		1,121,580					
7,4	CD-AA	17,306,887		12,344,311	3,454,108	1,508,468	12,344,311	12,344,311	8,399,069	8,399,069		3,945,242	3,945,242		
9,4	CD-AN	691,375		542,612	148,763		542,612	542,612	369,193	369,193		173,419	173,419		
9	CD-ID	330,215		259,163	71,052		259,163	259,163			259,163		259,163		
9	CD-WA	181,075		142,113	38,962		142,113	142,113	142,113	142,113					
8	GD-AA	260,041		181,077	78,964										
	GD-AN	39,256		39,256											
	GD-ID	46,257		46,257											
	GD-WA	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	1,715,698	15,693,230	1,263,693	10,677,673	11,941,366	452,005	5,015,557	5,467,562	
Total Depreciation Expens		122,654,813		95,974,360	18,695,617	7,984,836	42,947,218	53,027,142	95,974,360	27,075,259	35,180,251	62,255,510	15,871,959	17,846,891	33,718,850

Allocation Ratios:														
Service -		Electric	Gas-North	Gas-South		Jurisdiction -		Washington					Idaho	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended February 29, 2016	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	Production/Transmission Ratio	65.630%	34.370%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3	Direct Distribution Operating Expe	66.470%	33.530%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.040%	31.960%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
For Twelve Months Ended February 29, 2016
Ending Balance Basis

Report ID:
E-AMTX-12E

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		602,746	602,746		315,654	315,654	
1	Misc Intangible Plt (303000)	ED-AN	240,146	240,146		240,146	240,146		157,608	157,608		82,538	82,538	
Total Production/Transmission			1,158,546	1,158,546		1,158,546	1,158,546		760,354	760,354		398,192	398,192	
Distribution														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153				
	Misc Intangible Plt (303000)	ED-WA	2,844	2,844		2,844	2,844		2,844	2,844				
Total Distribution			26,997	26,997		26,997	26,997		26,997	26,997				
General Plant - 303000														
7,4		CD-AA	593,346	423,210	118,420	51,716			287,952	287,952		135,258	135,258	
9,1		CD-AN	9,729	7,635	2,094		7,635		5,011	5,011		2,624	2,624	
		GD-ID	7,233		7,233									
		GD-WA	24,862		24,862									
		GD-OR	10,211			10,211								
Total General Plant - 303000			645,381	430,845	152,609	61,927			292,963	292,963		137,882	137,882	
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	18,176,662	12,964,686	3,627,698	1,584,278			8,821,172	8,821,172		4,143,514	4,143,514	
9,4		CD-AN	9,161	7,190	1,971		7,190		4,892	4,892		2,298	2,298	
9,4		CD-ID	14,336	11,251	3,085		11,251				11,251		11,251	
4		ED-AN	475,200	475,200			475,200		323,326	323,326		151,874	151,874	
		ED-ID	4,747	4,747			4,747				4,747		4,747	
		ED-WA	1,023,639	1,023,639			1,023,639		1,023,639	1,023,639				
8		GD-AA	388,457		270,498	117,959								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031XX			20,092,202	14,486,713	3,903,252	1,702,237			1,023,639	9,149,390	10,173,029	15,998	4,297,686	4,313,684
Gas Underground Storage														
		GD-AN	228		228									
Total Gas Underground Storage			228		228									
General Plant - 390200, 396200														
7,4		CD-AA	26,822	19,131	5,353	2,338			13,017	13,017		6,114	6,114	
4		ED-AN	10,676	10,676			10,676		7,264	7,264		3,412	3,412	
		GD-OR	0			0								
Total General Plant - 390200, 396200			37,498	29,807	5,353	2,338			20,281	20,281		9,526	9,526	
Total Amortization Expense			21,960,852	16,132,908	4,061,442	1,766,502			1,050,636	10,222,988	11,273,624	15,998	4,843,286	4,859,284

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 Production/Transmission Rat	65.630%	34.370%
8 Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4 Jurisdictional 4-Factor Ratio	68.040%	31.960%
9 Elec/Gas North 4-Factor	78.482%	21.518%	0.000%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended February 29, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(290,390,637)	(290,390,637)			(290,390,637)	(290,390,637)		(190,583,375)	(190,583,375)		(99,807,262)	(99,807,262)	
1	Hydro (ED-AN)	(140,727,038)	(140,727,038)			(140,727,038)	(140,727,038)		(92,359,155)	(92,359,155)		(48,367,883)	(48,367,883)	
1	Other (ED-AN)	(104,398,441)	(104,398,441)			(104,398,441)	(104,398,441)		(68,516,697)	(68,516,697)		(35,881,744)	(35,881,744)	
Total Electric Production		(535,516,116)	(535,516,116)			(535,516,116)	(535,516,116)		(351,459,227)	(351,459,227)		(184,056,889)	(184,056,889)	
Electric Transmission														
1	ED-AN	(203,123,817)	(203,123,817)			(203,123,817)	(203,123,817)		(133,310,161)	(133,310,161)		(69,813,656)	(69,813,656)	
Total Electric Transmissic		(203,123,817)	(203,123,817)			(203,123,817)	(203,123,817)		(133,310,161)	(133,310,161)		(69,813,656)	(69,813,656)	
Electric Distribution														
3	ED-AN	(40,328)	(40,328)				(40,328)		(26,806)	(26,806)		(13,522)	(13,522)	
	ED-ID	(179,525,821)	(179,525,821)			(179,525,821)	(179,525,821)				(179,525,821)		(179,525,821)	
	ED-WA	(287,742,241)	(287,742,241)			(287,742,241)	(287,742,241)	(287,742,241)						
Total Electric Distribution		(467,308,390)	(467,308,390)			(467,268,062)	(40,328)	(467,308,390)	(287,742,241)	(26,806)	(287,769,047)	(179,525,821)	(13,522)	(179,539,343)
Gas Underground Storage														
	GD-AN	(14,206,483)		(14,206,483)										
	GD-OR	(768,354)					(768,354)							
Total Gas Underground S		(14,974,837)		(14,206,483)			(768,354)							
Gas Distribution														
	GD-AN	(1,583,914)		(1,583,914)										
	GD-ID	(64,372,280)		(64,372,280)										
	GD-WA	(125,879,566)		(125,879,566)										
	GD-OR	(98,360,411)					(98,360,411)							
Total Gas Distribution		(290,196,171)		(191,835,760)			(98,360,411)							
General Plant														
4	ED-AN	(41,934,949)	(41,934,949)			(41,934,949)	(41,934,949)		(28,532,539)	(28,532,539)		(13,402,410)	(13,402,410)	
	ED-ID	(8,277,781)	(8,277,781)			(8,277,781)	(8,277,781)				(8,277,781)		(8,277,781)	
	ED-WA	(18,780,189)	(18,780,189)			(18,780,189)	(18,780,189)	(18,780,189)						
7,4	CD-AA	(46,978,356)	(33,507,782)	(9,375,940)	(4,094,634)		(33,507,782)		(22,798,695)	(22,798,695)		(10,709,087)	(10,709,087)	
9,4	CD-AN	(10,823,257)	(8,494,417)	(2,328,840)			(8,494,417)		(5,779,601)	(5,779,601)		(2,714,816)	(2,714,816)	
9	CD-ID	(5,577,586)	(4,377,457)	(1,200,129)		(4,377,457)	(4,377,457)				(4,377,457)		(4,377,457)	
9	CD-WA	(2,928,053)	(2,298,024)	(630,029)		(2,298,024)	(2,298,024)	(2,298,024)						
8	GD-AA	(1,963,019)		(1,366,929)	(596,090)									
	GD-AN	(2,226,811)		(2,226,811)										
	GD-ID	(1,451,888)		(1,451,888)										
	GD-WA	(5,248,802)		(5,248,802)										
	GD-OR	(4,388,530)			(4,388,530)									
Total General Plant		(150,579,221)	(117,670,599)	(23,829,368)	(9,079,254)	(33,733,451)	(83,937,148)	(117,670,599)	(21,078,213)	(57,110,835)	(78,189,048)	(12,655,238)	(26,826,313)	(39,481,551)
Total Accumulated Depr		(1,661,698,552)	(1,323,618,922)	(229,871,611)	(108,208,019)	(501,001,513)	(822,617,409)	(1,323,618,922)	(308,820,454)	(541,907,029)	(850,727,483)	(192,181,059)	(280,710,380)	(472,891,439)

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	Production/Transmission Ratio	65.630%		34.370%				
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3	Direct Distribution Operating Expense	66.470%		33.530%				
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.040%		31.960%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended February 29, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(9,376,020)	(9,376,020)			(9,376,020)	(9,376,020)		(6,153,482)	(6,153,482)		(3,222,538)	(3,222,538)	
1	Misc Intangible Plt (3030 ED-AN)	(1,173,029)	(1,173,029)			(1,173,029)	(1,173,029)		(769,859)	(769,859)		(403,170)	(403,170)	
Total Production/Transmission		(10,549,049)	(10,549,049)			(10,549,049)	(10,549,049)		(6,923,341)	(6,923,341)		(3,625,708)	(3,625,708)	
Distribution														
	Franchises (302000) ED-WA	(149,261)	(149,261)			(149,261)	(149,261)		(149,261)	(149,261)				
	Misc Intangible Plt (3030 ED-WA)	(31,350)	(31,350)			(31,350)	(31,350)		(31,350)	(31,350)				
Total Distribution		(180,611)	(180,611)			(180,611)	(180,611)		(180,611)	(180,611)				
General Plant - 303000														
7,4	CD-AA	(1,411,148)	(1,006,515)	(281,637)	(122,996)	(1,006,515)	(1,006,515)		(684,833)	(684,833)		(321,682)	(321,682)	
9,1	CD-AN	(78,931)	(61,947)	(16,984)		(61,947)	(61,947)		(40,656)	(40,656)		(21,291)	(21,291)	
	GD-ID	(58,996)		(58,996)										
	GD-WA	(145,710)		(145,710)										
	GD-OR	(76,036)			(76,036)									
Total General Plant - 303000		(1,770,821)	(1,068,462)	(503,327)	(199,032)	(1,068,462)	(1,068,462)		(725,489)	(725,489)		(342,973)	(342,973)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(35,195,666)	(25,103,661)	(7,024,351)	(3,067,654)	(25,103,661)	(25,103,661)		(17,080,531)	(17,080,531)		(8,023,130)	(8,023,130)	
9,4	CD-AN	(26,954)	(21,154)	(5,800)		(21,154)	(21,154)		(14,393)	(14,393)		(6,761)	(6,761)	
9	CD-ID	(37,458)	(29,398)	(8,060)		(29,398)	(29,398)					(29,398)	(29,398)	
4	ED-AN	(846,240)	(846,240)			(846,240)	(846,240)		(575,782)	(575,782)		(270,458)	(270,458)	
	ED-ID	(18,777)	(18,777)			(18,777)	(18,777)					(18,777)	(18,777)	
	ED-WA	(2,754,695)	(2,754,695)			(2,754,695)	(2,754,695)		(2,754,695)	(2,754,695)				
8	GD-AA	(989,508)		(689,034)	(300,474)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(39,869,298)	(28,773,925)	(7,727,245)	(3,368,128)	(2,802,870)	(25,971,055)	(28,773,925)	(2,754,695)	(17,670,706)	(20,425,401)	(48,175)	(8,300,349)	(8,348,524)
Gas Underground Storage														
	GD-AN	(240,125)		(240,125)										
Total Gas Underground Storage		(240,125)		(240,125)										
General Plant - 390200, 396200														
7,4	CD-AA	(248,336)	(177,128)	(49,563)	(21,645)	(177,128)	(177,128)		(120,518)	(120,518)		(56,610)	(56,610)	
9	CD-ID	(4,537)	(3,561)	(976)		(3,561)	(3,561)					(3,561)	(3,561)	
9	CD-WA	(8,332)	(6,539)	(1,793)		(6,539)	(6,539)		(6,539)	(6,539)				
4	ED-AN	(76,555)	(76,555)			(76,555)	(76,555)		(52,088)	(52,088)		(24,467)	(24,467)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)		(110,678)	(110,678)				
	GD-WA	(1,863)		(1,863)										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(450,301)	(374,461)	(54,195)	(21,645)	(120,778)	(253,683)	(374,461)	(117,217)	(172,606)	(289,823)	(3,561)	(81,077)	(84,638)
Total Accumulated Amortization		(53,060,205)	(40,946,508)	(8,524,892)	(3,588,805)	(3,104,259)	(37,842,249)	(40,946,508)	(3,052,523)	(25,492,142)	(28,544,665)	(51,736)	(12,350,107)	(12,401,843)

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 Production/Transmission Ratio	65.630%	34.370%
8 Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4 Jurisdictional 4-Factor Ratio	68.040%	31.960%
9 Elec/Gas North 4-Factor	78.482%	21.518%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 29, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Electric 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
	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	
99	GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	10,255,201	0	0	7,314,625	7,314,625	0	0	2,046,733	2,046,733	0	893,843	
9	CD-WA / ID / AN	1,625,996	699,092	343,147	233,891	1,276,130	191,664	94,078	64,124	349,866	0	0	
	TOTAL ACCOUNT	13,605,569	712,703	705,426	7,571,290	8,989,419	668,828	94,078	2,110,857	2,873,763	848,544	893,843	1,742,387
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,721,939	1,052,423	2,164,230	4,505,286	7,721,939	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,242,688	0	0	0	0	2,242,688	0	0	2,242,688	0	0	
99	GD-OR / AS	3,605,776	0	0	0	0	0	0	0	0	3,605,776	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	91,833,159	0	0	65,500,919	65,500,919	0	0	18,328,062	18,328,062	0	8,004,178	
9	CD-WA / ID / AN	23,030,275	5,553,551	4,631,364	7,889,935	18,074,850	1,522,569	1,269,741	2,163,115	4,955,425	0	0	
	TOTAL ACCOUNT	128,433,837	6,605,974	6,795,594	77,896,140	91,297,708	3,765,257	1,269,741	20,491,177	25,526,175	3,605,776	8,004,178	11,609,954
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	9,191,734	3,376,203	14,649	5,800,882	9,191,734	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	
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8	GD-AA	627,683	0	0	0	0	0	0	437,081	437,081	0	190,602	
7	CD-AA	65,271,009	0	0	46,555,200	46,555,200	0	0	13,026,788	13,026,788	0	5,689,021	
9	CD-WA / ID / AN	219,719	30,266	66,785	75,391	172,442	8,298	18,310	20,669	47,277	0	0	
	TOTAL ACCOUNT	75,316,795	3,406,469	81,434	52,431,473	55,919,376	8,298	18,310	13,491,188	13,517,796	0	5,879,623	5,879,623
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	35,466,751	17,248,911	6,192,954	12,024,886	35,466,751	0	0	0	0	0	0	
99	GD-WA / ID / AN	10,781,249	0	0	0	0	6,939,965	2,254,595	1,586,689	10,781,249	0	0	
99	GD-OR / AS	3,714,803	0	0	0	0	0	0	0	0	3,714,803	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	606,673	0	0	432,715	432,715	0	0	121,080	121,080	0	52,878	
9	CD-WA / ID / AN	5,783,879	1,721,416	911,253	1,906,693	4,539,362	471,946	249,830	522,741	1,244,517	0	0	
	TOTAL ACCOUNT	56,353,355	18,970,327	7,104,207	14,364,294	40,438,828	7,411,911	2,504,425	2,230,510	12,146,846	3,714,803	52,878	3,767,681

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 29, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Electric 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
	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	0	57,227	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	3,633,929	106,259	126,409	2,619,349	2,852,017	29,132	34,656	718,124	781,912	0	0	
	TOTAL ACCOUNT	4,175,933	116,998	141,154	2,994,371	3,252,523	113,403	34,656	718,124	866,183	57,227	0	
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	3,675,986	910,552	267,539	2,497,895	3,675,986	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,681,208	0	0	0	0	1,957,091	362,138	361,979	2,681,208	0	0	
99	GD-OR / AS	965,091	0	0	0	0	0	0	0	0	965,091	0	
8	GD-AA	2,687,572	0	0	0	0	0	0	1,871,464	1,871,464	0	816,108	
7	CD-AA	11,664,274	0	0	8,319,660	8,319,660	0	0	2,327,956	2,327,956	0	1,016,658	
9	CD-WA / ID / AN	1,223,690	17,964	762,950	179,475	960,389	4,925	209,171	49,205	263,301	0	0	
	TOTAL ACCOUNT	22,897,821	928,516	1,030,489	10,997,030	12,956,035	1,962,016	571,309	4,610,604	7,143,929	965,091	1,832,766	
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	51,020	0	0	51,020	51,020	0	0	0	0	0	0	
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL ACCOUNT	51,020	0	0	51,020	51,020	0	0	0	0	0	0	
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	582,186	216,475	34,018	331,693	582,186	0	0	0	0	0	0	
99	GD-WA / ID / AN	140,249	0	0	0	0	15,240	4,970	120,039	140,249	0	0	
99	GD-OR / AS	50,178	0	0	0	0	0	0	0	0	50,178	0	
8	GD-AA	240,989	0	0	0	0	0	0	167,810	167,810	0	73,179	
7	CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0	31,000	
9	CD-WA / ID / AN	47,099	2,197	701	34,067	36,965	602	192	9,340	10,134	0	0	
	TOTAL ACCOUNT	1,416,364	218,672	34,719	619,440	872,831	15,842	5,162	368,172	389,176	50,178	104,179	
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	33,541,121	15,435,427	10,081,593	8,024,101	33,541,121	0	0	0	0	0	0	
99	GD-WA / ID / AN	4,770,850	0	0	0	0	2,934,604	1,005,752	830,494	4,770,850	0	0	
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8	GD-AA	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	
9	CD-WA / ID / AN	1,548,590	254,350	311,589	649,441	1,215,380	69,733	85,426	178,051	333,210	0	0	
	TOTAL ACCOUNT	40,432,874	15,689,777	10,393,182	9,050,485	35,133,444	3,004,337	1,091,178	1,114,019	5,209,534	43,834	46,062	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 29, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Electric 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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 29, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Electric 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
	397XXX Communication Equipment												
99	ED-WA / ID / AN	61,211,152	11,890,646	5,283,764	44,036,742	61,211,152	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,245,288	0	0	0	0	692,194	553,094	0	1,245,288	0	0	0
99	GD-OR / AS	1,224,148	0	0	0	0	0	0	0	0	1,224,148	0	1,224,148
8	GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514
7	CD-AA	35,800,942	0	0	25,535,380	25,535,380	0	0	7,145,152	7,145,152	0	3,120,410	3,120,410
9	CD-WA/ ID / AN	11,230,103	566,791	3,185,129	5,061,802	8,813,722	155,392	873,239	1,387,750	2,416,381	0	0	0
	TOTAL ACCOUNT	111,704,565	12,457,437	8,468,893	74,633,924	95,560,254	847,586	1,426,333	9,224,320	11,498,239	1,224,148	3,421,924	4,646,072
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	86,724	0	2,299	84,425	86,724	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	431,048	0	0	307,449	307,449	0	0	86,029	86,029	0	37,570	37,570
9	CD-WA/ ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	0
	TOTAL ACCOUNT	530,117	3,913	2,299	395,792	402,004	1,073	0	87,103	88,176	2,367	37,570	39,937
	TOTAL GENERAL PLANT	454,918,250	59,110,786	34,757,397	251,005,259	344,873,442	17,798,551	7,015,192	54,446,074	79,259,817	10,511,968	20,273,023	30,784,991

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended February 29, 2016
 Ending Balance Basis

Report ID:
C-IPL-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN	10,470,561	153,179	0	10,317,382	10,470,561	0	0	0	0	0
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0
99		GD-OR / AS	998,043	0	0	0	0	0	0	0	0	998,043
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,981,671	0	0	6,406,267	6,406,267	0	0	1,792,562	1,792,562	0
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0
		TOTAL ACCOUNT	22,446,532	153,179	0	16,875,952	17,029,131	1,022,594	779,605	1,834,317	3,636,516	998,043
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	8,011,124	4,997,744	23,524	2,989,856	8,011,124	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	1,678,738	0	0	0	0	0	0	1,168,972	1,168,972	0
7		CD-AA	51,766,889	0	0	36,923,251	36,923,251	0	0	10,331,636	10,331,636	0
9		CD-WA / ID / AN	142,865	0	75,095	37,030	112,125	0	20,588	10,152	30,740	0
		TOTAL ACCOUNT	61,599,616	4,997,744	98,619	39,950,137	45,046,500	0	20,588	11,510,760	11,531,348	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,723,631	0	0	4,082,437	4,082,437	0	0	1,142,322	1,142,322	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	5,723,631	0	0	4,082,437	4,082,437	0	0	1,142,322	1,142,322	0
	303115	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	96,045,180	0	0	68,505,185	68,505,185	0	0	19,168,697	19,168,697	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	96,045,180	0	0	68,505,185	68,505,185	0	0	19,168,697	19,168,697	0
	TOTAL		185,814,959	5,150,923	98,619	129,413,711	134,663,253	1,022,594	800,193	33,656,096	35,478,883	998,043

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended February 29, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(66,771,316)	(47,625,309)	(13,326,219)	(5,819,788)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(634,433)	(497,922)	(136,511)	0
7	283750	CD-AA	(546,395)	(389,722)	(109,049)	(47,624)
		Total	<u>(67,952,144)</u>	<u>(48,512,953)</u>	<u>(13,571,779)</u>	<u>(5,867,412)</u>

ALLOCATION RATIOS:

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

Report ID:
C-WKC-12E

AVISTA UTILITIES

Electric 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			2,763,883	2,763,883					2,763,883
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			0	0					0
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			(451)	(451)					(451)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			0	0					0
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	110,893,026	54,795,645		165,688,671	86,422,653	44,227,394	24,470,373	10,568,251	
TOTAL		110,893,026	54,795,645	2,763,432	168,452,103	86,422,653	44,227,394	24,470,373	10,568,251	2,763,432

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						