

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	25,413,858	16,803,901	8,609,957
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	25,413,858	16,803,901	8,609,957
G-APL	Gas Net Adjusted Rate Base	426,003,321	287,642,662	138,360,659
	RATE OF RETURN	5.966%	5.842%	6.223%

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended February 29, 2016
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2012 thru 12-31-2014	100.000%	70.660%	29.340%
2	Input	Number of Customers Percent	2-01-2016 thru 02-29-2016	236,236 100.000%	156,638 66.306%	79,598 33.694%
3	G-OPS	Direct Distribution Operating Expense Percent	03-01-2015 thru 02-29-2016	13,952,339 100.000%	9,929,699 71.169%	4,022,640 28.831%
	Input	Jurisdictional 4-Factor Ratio	01-01-2015 thru 12-31-2015			
		Direct O & M Accounts 798 - 894		5,739,125	4,064,950	1,674,175
		Direct O & M Accounts 901 - 935		7,045,594	6,673,065	372,529
		Total		12,784,719	10,738,015	2,046,704
		Percentage		100.000%	83.991%	16.009%
		Direct Labor				
		Amount: Accounts 798 - 894		7,974,843	5,623,508	2,351,335
		Amount: Accounts 901 - 935		2,684,546	2,179,593	504,953
		Total		10,659,389	7,803,101	2,856,288
		Percentage		100.000%	73.204%	26.796%
		Total Number of Customers		235,378	155,972	79,406
		Percentage		100.000%	66.264%	33.736%
		Total Direct Plant		396,169,656	263,596,691	132,572,965
		Percentage		100.000%	66.536%	33.464%
4		Total Four Factor Allocators Percent		400.000%	289.996%	110.004%
				100.000%	72.499%	27.501%
6	Input	Actual Therms Purchased Percent	03-01-2015 thru 02-29-2016	231,294,644 100.000%	158,336,265 68.457%	72,958,379 31.543%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended February 29, 2016
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended February 29, 2016
 Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

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

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

AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		65,517,641	57,859,575	7,658,066	0
	Direct O & M Accts 901 - 935		37,524,901	30,725,388	6,799,513	0
	Adjustments		0	0	0	0
	Total		103,042,542	88,584,963	14,457,579	0
	Percentage		100.000%	85.969%	14.031%	0.000%
	Direct Labor Accts 580 - 894		66,392,511	54,197,331	12,195,180	0
	Direct Labor Accts 901 - 935		3,705,603	3,297,361	408,242	0
	Total		70,098,114	57,494,692	12,603,422	0
	Percentage		100.000%	82.020%	17.980%	0.000%
	Number of Customers at		610,340	374,962	235,378	0
	Percentage		100.000%	61.435%	38.565%	0.000%
	Net Direct Plant		2,706,279,542	2,286,953,784	419,325,758	0
	Percentage		100.000%	84.505%	15.495%	0.000%
	Total Percentages		400.000%	313.930%	86.070%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.482%	21.518%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2015 thru 12-31-2015	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2015 thru 12-31-2015	222,800,448	152,719,401	70,081,047	
			100.000%	68.545%	31.455%	
11	Book Depreciation Percent	03-01-2015 thru 02-29-2016	18,695,618	12,692,035	6,003,583	
			100.000%	67.888%	32.112%	
12	Net Gas Plant (before DFIT) Percent	2-01-2016 thru 02-29-2016	489,194,188	329,993,495	159,200,693	
			100.000%	67.457%	32.543%	
13	G-PLT Net Gas General Plant Percent	2-01-2016 thru 02-29-2016	55,376,258	40,261,718	15,114,540	
			100.000%	72.706%	27.294%	
14	Net Allocated Schedule M's Percent	03-01-2015 thru 02-29-2016	-47,467,156	-31,695,637	-15,771,519	
			100.000%	66.774%	33.226%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12E
For Twelve Months Ended February 29, 2016		
Ending Balance Basis		

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-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
	TOTAL UNDERGROUND STORAGE EXPENSES	0	2,171,412	2,171,412	0	1,534,319	1,534,319	0	637,093	637,093

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For Twelve Months Ended February 29, 2016	
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AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-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	
	CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	224,851	224,851	0	149,090	149,090	0	75,761	75,761
2	902000	Meter Reading Expenses	1,858,769	116,836	1,975,605	1,660,849	77,469	1,738,318	197,920	39,367	237,287
G-903	903XXX	Customer Records & Collection Expenses	737,766	4,879,398	5,617,164	493,243	3,235,334	3,728,577	244,523	1,644,064	1,888,587
2	904000	Uncollectible Accounts	0	1,916,695	1,916,695	0	1,270,884	1,270,884	0	645,811	645,811
2	905000	Misc Customer Accounts	0	169,644	169,644	0	112,484	112,484	0	57,160	57,160
	TOTAL CUSTOMER ACCOUNTS EXPENSES		2,596,535	7,307,424	9,903,959	2,154,092	4,845,261	6,999,353	442,443	2,462,163	2,904,606
	CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX	Customer Assistance Expenses	6,192,671	215,734	6,408,405	5,857,672	143,045	6,000,717	334,999	72,689	407,688
2	909000	Advertising	0	540,442	540,442	0	358,345	358,345	0	182,097	182,097
2	910000	Misc Customer Service & Info Exp	0	83,977	83,977	0	55,682	55,682	0	28,295	28,295
	TOTAL CUSTOMER SERVICE & INFO EXP		6,192,671	840,153	7,032,824	5,857,672	557,072	6,414,744	334,999	283,081	618,080
	SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
	TOTAL SALES EXPENSES		0	0	0	0	0	0	0	0	0

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For 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	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	104,122	8,385,671	8,489,793	69,346	6,079,528	6,148,874	34,776	2,306,143	2,340,919
4	921000	Office Supplies & Expenses	5,307	1,094,563	1,099,870	5,307	793,547	798,854	0	301,016	301,016
4	922000	Admin. Expenses Transferred - Credit	0	(18,839)	(18,839)	0	(13,658)	(13,658)	0	(5,181)	(5,181)
4	923000	Outside Services Employed	10,413	2,381,284	2,391,697	10,413	1,726,407	1,736,820	0	654,877	654,877
4	924000	Property Insurance Premium	0	329,598	329,598	0	238,955	238,955	0	90,643	90,643
4	925XXX	Injuries and Damages	6,095	930,522	936,617	6,052	674,619	680,671	43	255,903	255,946
4	926XXX	Employee Pensions and Benefits	0	293,951	293,951	0	213,112	213,112	0	80,839	80,839
4	928000	Regulatory Commission Expenses	923,070	221,053	1,144,123	657,134	160,261	817,395	265,936	60,792	326,728
4	930000	Miscellaneous General Expenses	36,516	1,107,095	1,143,611	24,132	802,633	826,765	12,384	304,462	316,846
4	931000	Rents	8,607	266,177	274,784	8,607	192,976	201,583	0	73,201	73,201
4	935000	Maintenance of General Plant	363,007	2,433,427	2,796,434	275,050	1,764,210	2,039,260	87,957	669,217	757,174
TOTAL ADMIN & GEN OPERATING EXP			1,457,137	17,424,502	18,881,639	1,056,041	12,632,590	13,688,631	401,096	4,791,912	5,193,008
G-DEPX	Depreciation Expense-General Plant		371,332	3,823,204	4,194,536	254,023	2,771,785	3,025,808	117,309	1,051,419	1,168,728
G-AMTX	Amortization Expense - General Plant - 303000		32,095	120,514	152,609	24,862	87,371	112,233	7,233	33,143	40,376
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		3,085	3,900,167	3,903,252	0	2,827,582	2,827,582	3,085	1,072,585	1,075,670
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	5,353	5,353	0	3,881	3,881	0	1,472	1,472
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(928,613)	0	(928,613)	0	0	0	(928,613)	0	(928,613)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	28,023	0	28,023	0	0	0	28,023	0	28,023
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	(620,234)	0	(620,234)	0	0	0	(620,234)	0	(620,234)
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(1,114,312)	7,849,238	6,734,926	278,885	5,690,619	5,969,504	(1,393,197)	2,158,619	765,422
TOTAL ADMIN & GENERAL EXPENSES			342,825	25,273,740	25,616,565	1,334,926	18,323,209	19,658,135	(992,101)	6,950,531	5,958,430
TOTAL EXPENSES BEFORE FIT			271,845,124	40,724,283	312,569,407	190,782,498	28,879,075	219,661,573	81,062,626	11,845,208	92,907,834
NET OPERATING INCOME (LOSS) BEFORE FIT					36,506,983		24,085,596			12,421,387	
G-FIT	FEDERAL INCOME TAX				(1,902,950)			(1,481,056)		(421,894)	
G-FIT	DEFERRED FEDERAL INCOME TAX				13,026,135			8,782,635		4,243,500	
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(30,060)			(19,884)		(10,176)	
GAS NET OPERATING INCOME (LOSS)					25,413,858		16,803,901			8,609,957	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		70.660%		29.340%		
G-ALL 2	Number of Customers		100.000%		66.306%		33.694%		
G-ALL 3	Direct Distribution Operating Expense		100.000%		71.169%		28.831%		
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		72.499%		27.501%		
G-ALL 10	Actual Annual Throughput		100.000%		68.545%		31.455%		
G-ALL 99	Not Allocated		0.000%		0.000%		0.000%		

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
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
4	495000	OTHER GAS REVENUE-MISCELLANEOU	85,337	201,270	286,607	85,337	145,919	231,256	0	55,351	55,351
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,001	0	4,500,001	3,028,613	0	3,028,613	1,471,388	0	1,471,388
4	495100	ENTITLEMENT PENALTIES	0	0	0	0	0	0	0	0	0
4	495280	OTHER GAS REV-DECOUPLING MECHA	0	0	0	0	0	0	0	0	0
99	495311	CONTRA DECOUPLING DEFFERAL	(910,063)	0	(910,063)	(910,063)	0	(910,063)	0	0	0
4	495328	RESIDENTIAL DECOUPLING DEFERRE	6,354,654	0	6,354,654	5,498,192	0	5,498,192	856,462	0	856,462
4	495329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	1,916,102	0	1,916,102	1,822,271	0	1,822,271	93,831	0	93,831
4	495339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
4	495600	OTHER GAS REVENUE-DSM LOST MAR	0	0	0	0	0	0	0	0	0
4	495680	OTHER GAS REVENUE-MARGIN REDUC	0	0	0	0	0	0	0	0	0
4	495711	OTHER GAS REVENUE-GLENDALE SYS	0	0	0	0	0	0	0	0	0
4	495780	OTHER GAS REVENUE-PPP RECOVERY	0	0	0	0	0	0	0	0	0
4	495900	GAS CUSTOMERS-OTHER GAS REVENU	0	0	0	0	0	0	0	0	0
		TOTAL PURCHASED GAS COSTS	11,946,031	201,270	12,147,301	9,524,350	145,919	9,670,269	2,421,681	55,351	2,477,032

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ALLOCATION OF PURCHASED GAS COSTS
For Twelve Months Ended February 29, 2016
Ending Balance Basis

Report ID:
G-804-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	153,900,691	0	153,900,691	103,075,166	0	103,075,166	50,825,525	0	50,825,525
1	804001	Pipeline Demand Costs	26,829,731	0	26,829,731	18,990,765	0	18,990,765	7,838,966	0	7,838,966
1	804002	Transport Variable Charges	1,332,845	0	1,332,845	943,263	0	943,263	389,582	0	389,582
6	804010	Gas Costs - Fixed Hedge	(10,590)	0	(10,590)	(4,484)	0	(4,484)	(6,106)	0	(6,106)
6	804014	GTI Contributions	0	0	0	(442)	0	(442)	442	0	442
6	804017	Transaction Fees	401,111	0	401,111	270,591	0	270,591	130,520	0	130,520
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	7,704,059	0	7,704,059	5,322,087	0	5,322,087	2,381,972	0	2,381,972
6	804700	Gas Costs - Offsystem Bookout	2,296,931	0	2,296,931	1,529,046	0	1,529,046	767,885	0	767,885
6	804711	Gas Costs - Offsystem Bookout Offset	(2,296,931)	0	(2,296,931)	(1,529,046)	0	(1,529,046)	(767,885)	0	(767,885)
6	804730	Gas Costs - Intracompany LDC Gas	9,928,586	0	9,928,586	6,622,972	0	6,622,972	3,305,614	0	3,305,614
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(4,884,852)	0	(4,884,852)	(2,789,480)	0	(2,789,480)	(2,095,372)	0	(2,095,372)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	16,093,889	0	16,093,889	10,546,212	0	10,546,212	5,547,677	0	5,547,677
		TOTAL PURCHASED GAS COSTS	211,295,470	0	211,295,470	142,976,650	0	142,976,650	68,318,820	0	68,318,820

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12E
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 & Collections	737,766	4,879,398	5,617,164	493,243	3,235,334	3,728,577	244,523	1,644,064	1,888,587
12	903920 Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930 Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903		737,766	4,879,398	5,617,164	493,243	3,235,334	3,728,577	244,523	1,644,064	1,888,587

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.306%	33.694%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.457%	32.543%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended February 29, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi: Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	221,685	215,734	437,419	153,617	143,045	296,662	68,068	72,689	140,757
99	908600 Public Purpose Tariff Rider Expense Offset	5,812,732	0	5,812,732	5,545,801	0	5,545,801	266,931	0	266,931
99	908610 Limited Income Tax Refund Program	143,696	0	143,696	143,696	0	143,696	0	0	0
99	908690 Schedule 91 Amortization included in Unbilled	14,558	0	14,558	14,558	0	14,558	0	0	0
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	6,192,671	215,734	6,408,405	5,857,672	143,045	6,000,717	334,999	72,689	407,688

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.306%	33.694%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
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 Cost of Debt		2.733%	2.715%
	Total Weighted Cost		2.733%	2.715%
G-APL	Net Rate Base	426,003,321	287,642,662	138,360,659
	Interest Deduction for FIT Calculation	11,617,766	7,861,274	3,756,492
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12E		
For Twelve Months Ended February 29, 2016				
Ending Balance Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	349,076,390	243,747,169	105,329,221
G-OPS	Operating & Maintenance Expense	274,540,227	189,933,644	84,606,583
G-OPS	Book Deprec/Amort and Reg Amortizations	21,236,235	15,635,891	5,600,344
G-OTX	Taxes Other than FIT	16,792,945	14,092,038	2,700,907
	Net Operating Income Before FIT	36,506,983	24,085,596	12,421,387
G-INT	Less: Interest Expense	11,617,766	7,861,274	3,756,492
G-SCM	Schedule M Adjustments	(30,326,217)	(20,455,911)	(9,870,306)
	Taxable Net Operating Income	(5,437,000)	(4,231,589)	(1,205,411)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(1,902,950)	(1,481,056)	(421,894)
G-DTE	Deferred FIT	13,026,135	8,782,635	4,243,500
99	411400 Amortized Investment Tax Credit	(30,060)	(19,884)	(10,176)
	Total FIT/Deferred FIT & ITC	11,093,125	7,281,695	3,811,430
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
For Twelve Months Ended February 29, 2016
Ending Balance Basis

Report ID:
G-SCM-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	14,209,501	8,547,557	22,757,058	9,453,263	6,182,628	15,635,891	4,756,238	2,364,929	7,121,167
12	997001	Contributions In Aid of Construction	0	676,091	676,091	0	456,071	456,071	0	220,020	220,020
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	609,977	609,977	0	442,227	442,227	0	167,750	167,750
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	11,209,037	0	11,209,037	7,756,732	0	7,756,732	3,452,305	0	3,452,305
4	997015	Airplane Lease Payments	0	158,117	158,117	0	114,633	114,633	0	43,484	43,484
12	997016	Redemption Expense Amortization	0	294,498	294,498	0	198,660	198,660	0	95,838	95,838
4	997020	FAS87 Current Pension Accrual	0	1,647,398	1,647,398	0	1,194,347	1,194,347	0	453,051	453,051
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(6,061,671)	0	(6,061,671)	(5,110,394)	0	(5,110,394)	(951,277)	0	(951,277)
12	997032	Interest Rate Swaps	0	(1,761,906)	(1,761,906)	0	(1,188,529)	(1,188,529)	0	(573,377)	(573,377)
4	997033	DSM Tariff Rider	(657,354)	0	(657,354)	(805,620)	0	(805,620)	148,266	0	148,266
12	997048	AFUDC	0	(235,388)	(235,388)	0	(158,786)	(158,786)	0	(76,602)	(76,602)
11	997049	Tax Depreciation	0	(50,887,082)	(50,887,082)	0	(34,546,222)	(34,546,222)	0	(16,340,860)	(16,340,860)
1	997055	Deferred Gas Exchange	0	10	10	0	7	7	0	3	3
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	3,142	0	3,142	(54,256)	0	(54,256)	57,398	0	57,398
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,379,137	1,379,137	0	936,269	936,269	0	442,868	442,868
4	997081	Deferred Compensation	0	(302,682)	(302,682)	0	(219,441)	(219,441)	0	(83,241)	(83,241)
4	997082	Meal Disallowances	0	139,658	139,658	0	101,251	101,251	0	38,407	38,407
4	997083	Paid Time Off	0	110,377	110,377	0	80,022	80,022	0	30,355	30,355
2	997084	Customer Uncollectibles	0	(158,477)	(158,477)	0	(105,080)	(105,080)	0	(53,397)	(53,397)
99	997098	Provision for Rate Refund	(219,212)	0	(219,212)	0	0	0	(219,212)	0	(219,212)
12	997101	Repairs 481 (a)	0	(7,684,441)	(7,684,441)	0	(5,183,693)	(5,183,693)	0	(2,500,748)	(2,500,748)
12	997102	Amort Idaho Earnings Test (254229)	(697,985)	0	(697,985)	0	0	0	(697,985)	0	(697,985)
99	997103	Def Project Compass	(644,519)	0	(644,519)	0	0	0	(644,519)	0	(644,519)
TOTAL SCHEDULE M ADJUSTMENTS			18,483,443	(47,467,156)	(30,326,217)	11,239,725	(31,695,636)	(20,455,911)	5,901,214	(15,771,520)	(9,870,306)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.660%	29.340%
G-ALL	2	Number of Customers	100.000%	66.306%	33.694%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.457%	31.543%
G-ALL	11	Book Depreciation	100.000%	67.888%	32.112%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.457%	32.543%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	13,848,599	9,247,263	4,601,336
99	410100	Deferred Federal Income Tax Exp	(944,139)	(565,599)	(378,540)
		SUBTOTAL	12,904,460	8,681,664	4,222,796
14	411100	Deferred Federal Income Tax Expense - Allocated	122,774	81,981	40,793
99	411100	Deferred Federal Income Tax Exp	(1,099)	18,990	(20,089)
		SUBTOTAL	121,675	100,971	20,704
		Total Deferred Federal Income Tax Expense	13,026,135	8,782,635	4,243,500

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.774%	33.226%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-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
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	318,196	318,196	0	224,837	224,837	0	93,359	93,359
		TOTAL UNDERGROUND STORAGE TAX	0	318,196	318,196	0	224,837	224,837	0	93,359	93,359
		DISTRIBUTION									
99	408110	State Excise Tax	5,631,134	0	5,631,134	5,631,134	0	5,631,134	0	0	0
99	408120	Municipal Occupation & License Tax	6,487,737	0	6,487,737	5,396,914	0	5,396,914	1,090,823	0	1,090,823
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	4,240,672	0	4,240,672	2,839,153	0	2,839,153	1,401,519	0	1,401,519
99	409100	State Income Tax	115,206	0	115,206	0	0	0	115,206	0	115,206
		TOTAL DISTRIBUTION TAX	16,474,749	0	16,474,749	13,867,201	0	13,867,201	2,607,548	0	2,607,548
		TOTAL TAXES OTHER THAN FIT	16,474,749	318,196	16,792,945	13,867,201	224,837	14,092,038	2,607,548	93,359	2,700,907

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended February 29, 2016
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,834,318	3,636,517	1,022,594	1,329,862	2,352,456	779,605	504,456	1,284,061
4	3031XX	Misc Intangible IT Plant (3031XX)	20,588	31,821,779	31,842,367	0	23,070,472	23,070,472	20,588	8,751,307	8,771,895
TOTAL INTANGIBLE PLANT			1,822,787	33,656,097	35,478,884	1,022,594	24,400,334	25,422,928	800,193	9,255,763	10,055,956
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,195,605	1,195,605	0	858,217	858,217	0	337,388	337,388
1	351XXX	Structures & Improvements	0	1,857,192	1,857,192	0	1,312,292	1,312,292	0	544,900	544,900
1	352XXX	Wells	0	18,797,368	18,797,368	0	13,282,220	13,282,220	0	5,515,148	5,515,148
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	11,980,706	11,980,706	0	8,465,567	8,465,567	0	3,515,139	3,515,139
1	355000	Measuring & Regulating Equipment	0	651,461	651,461	0	460,322	460,322	0	191,139	191,139
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	1,961,200	1,961,200	0	1,385,784	1,385,784	0	575,416	575,416
TOTAL UNDERGROUND STORAGE PLAN			0	37,891,722	37,891,722	0	26,787,693	26,787,693	0	11,104,029	11,104,029
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	186,398	0	186,398	123,263	0	123,263	63,135	0	63,135
6	375000	Structures & Improvements	917,443	0	917,443	552,858	0	552,858	364,585	0	364,585
6	376000	Mains	286,710,094	2,512,520	289,222,614	187,098,356	1,719,996	188,818,352	99,611,738	792,524	100,404,262
6	378000	Measuring & Reg Station Equip-General	5,488,798	127,100	5,615,898	3,293,905	87,009	3,380,914	2,194,893	40,091	2,234,984
6	379000	Measuring & Reg Station Equip-City Gate	6,651,010	0	6,651,010	2,306,664	0	2,306,664	4,344,346	0	4,344,346
6	380000	Services	194,969,835	0	194,969,835	132,050,606	0	132,050,606	62,919,229	0	62,919,229
6	381000	Meters	73,913,018	0	73,913,018	50,729,494	0	50,729,494	23,183,524	0	23,183,524
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,395,450	0	3,395,450	2,625,455	0	2,625,455	769,995	0	769,995
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			572,320,641	2,639,620	574,960,261	378,844,526	1,807,005	380,651,531	193,476,115	832,615	194,308,730
GENERAL PLANT											
4	389XXX	Land & Land Rights	762,906	2,110,857	2,873,763	668,828	1,530,350	2,199,178	94,078	580,507	674,585
4	390XXX	Structures & Improvements	5,034,998	20,491,176	25,526,174	3,765,257	14,855,898	18,621,155	1,269,741	5,635,278	6,905,019
4	391XXX	Office Furniture & Equipment	26,608	13,491,188	13,517,796	8,298	9,780,976	9,789,274	18,310	3,710,212	3,728,522
4	392XXX	Transportation Equipment	9,916,336	2,230,510	12,146,846	7,411,911	1,617,097	9,029,008	2,504,425	613,413	3,117,838
4	393000	Stores Equipment	148,060	718,124	866,184	113,404	520,633	634,037	34,656	197,491	232,147
4	394000	Tools, Shop & Garage Equipment	2,533,325	4,610,604	7,143,929	1,962,016	3,342,642	5,304,658	571,309	1,267,962	1,839,271

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended February 29, 2016
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	21,006	368,173	389,179	15,843	266,922	282,765	5,163	101,251	106,414
4	396XXX	Power Operated Equipment	4,095,515	1,114,020	5,209,535	3,004,337	807,653	3,811,990	1,091,178	306,367	1,397,545
4	397XXX	Communications Equipment	2,273,919	9,224,320	11,498,239	847,586	6,687,540	7,535,126	1,426,333	2,536,780	3,963,113
4	398000	Miscellaneous Equipment	1,073	87,103	88,176	1,073	63,149	64,222	0	23,954	23,954
		TOTAL GENERAL PLANT	24,813,746	54,446,075	79,259,821	17,798,553	39,472,860	57,271,413	7,015,193	14,973,215	21,988,408
		TOTAL PLANT IN SERVICE	598,957,174	128,633,514	727,590,688	397,665,673	92,467,892	490,133,565	201,291,501	36,165,622	237,457,123
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,206,483)	(14,206,483)	0	(10,038,301)	(10,038,301)	0	(4,168,182)	(4,168,182)
G-ADEP		Distribution Plant	(190,251,846)	(1,583,914)	(191,835,760)	(125,879,566)	(1,084,300)	(126,963,866)	(64,372,280)	(499,614)	(64,871,894)
G-ADEP		General Plant	(8,530,848)	(15,298,520)	(23,829,368)	(5,878,831)	(11,091,275)	(16,970,106)	(2,652,017)	(4,207,245)	(6,859,262)
		TOTAL ACCUMULATED DEPRECIATION	(198,782,694)	(31,088,917)	(229,871,611)	(131,758,397)	(22,213,876)	(153,972,273)	(67,024,297)	(8,875,041)	(75,899,338)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(204,706)	(298,621)	(503,327)	(145,710)	(216,497)	(362,207)	(58,996)	(82,124)	(141,120)
G-AAMT		Misc IT Intangible Plant - 3031XX	(8,060)	(7,719,185)	(7,727,245)	0	(5,596,332)	(5,596,332)	(8,060)	(2,122,853)	(2,130,913)
G-AAMT		Underground Storage	0	(240,125)	(240,125)	0	(169,672)	(169,672)	0	(70,453)	(70,453)
G-AAMT		General Plant - 390200, 396200	(4,632)	(49,563)	(54,195)	(3,656)	(35,933)	(39,589)	(976)	(13,630)	(14,606)
		TOTAL ACCUMULATED AMORTIZATION	(217,398)	(8,307,494)	(8,524,892)	(149,366)	(6,018,434)	(6,167,800)	(68,032)	(2,289,060)	(2,357,092)
		TOTAL ACCUMULATED DEPR/AMORT	(199,000,092)	(39,396,411)	(238,396,503)	(131,907,763)	(28,232,310)	(160,140,073)	(67,092,329)	(11,164,101)	(78,256,430)
		NET GAS UTILITY PLANT before DFIT	399,957,082	89,237,103	489,194,185	265,757,910	64,235,582	329,993,492	134,199,172	25,001,521	159,200,693
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(90,157,271)	(90,157,271)	0	(60,817,390)	(60,817,390)	0	(29,339,881)	(29,339,881)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,462,730)	(13,462,730)	0	(9,753,462)	(9,753,462)	0	(3,709,268)	(3,709,268)
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	(901,416)	(901,416)	0	(608,068)	(608,068)	0	(293,348)	(293,348)
		TOTAL ACCUMULATED DFIT	0	(104,630,467)	(104,630,467)	0	(71,257,980)	(71,257,980)	0	(33,372,487)	(33,372,487)
		NET GAS UTILITY PLANT	399,957,082	(15,393,364)	384,563,718	265,757,910	(7,022,398)	258,735,512	134,199,172	(8,370,966)	125,828,206

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.457%	31.543%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.457%	32.543%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-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
G-PLT	NET GAS PLANT IN SERVICE	399,957,082	(15,393,364)	384,563,718	265,757,910	(7,022,398)	258,735,512	134,199,172	(8,370,966)	125,828,206
	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	1,200,219	1,200,219	0	848,075	848,075	0	352,144	352,144
4	252000 Customer Advances	(81,232)	(29)	(81,261)	(11,804)	(21)	(11,825)	(69,428)	(8)	(69,436)
99	235199 Customer Deposits	(449,043)	0	(449,043)	(449,043)	0	(449,043)	0	0	0
C-WKC	Working Capital	24,470,373	10,568,251	35,038,624	24,470,373	0	24,470,373	0	10,568,251	10,568,251
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	23,940,098	17,499,505	41,439,603	24,009,526	4,897,624	28,907,150	(69,428)	12,601,881	12,532,453
	NET RATE BASE	423,897,180	2,106,141	426,003,321	289,767,436	(2,124,774)	287,642,662	134,129,744	4,230,915	138,360,659

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Allocation Ratios:

Service -

Electric

Gas-North

Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-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	System Contract Demand	70.660%	29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	6	Actual Therms Purchased	68.457%	31.543%

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

Report ID:
G-AMTX-12E

AVISTA UTILITIES

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

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1 System Contract Demand	70.660%	29.340%
8 Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4 Jurisdictional 4-Factor Rat	72.499%	27.501%
9 Elec/Gas North 4-Factor	78.482%	21.518%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(290,390,637)	(290,390,637)											
	Hydro (ED-AN)	(140,727,038)	(140,727,038)											
	Other (ED-AN)	(104,398,441)	(104,398,441)											
Total Electric Production		(535,516,116)	(535,516,116)											
Electric Transmission														
	ED-AN	(203,123,817)	(203,123,817)											
Total Electric Transmission		(203,123,817)	(203,123,817)											
Electric Distribution														
	ED-AN	(40,328)	(40,328)											
	ED-ID	(179,525,821)	(179,525,821)											
	ED-WA	(287,742,241)	(287,742,241)											
Total Electric Distribution		(467,308,390)	(467,308,390)											
Gas Underground Storage														
1	GD-AN	(14,206,483)	(14,206,483)		(14,206,483)	(14,206,483)		(10,038,301)	(10,038,301)		(4,168,182)	(4,168,182)		
	GD-OR	(768,354)		(768,354)										
Total Gas Underground Storage		(14,974,837)	(14,206,483)	(768,354)	(14,206,483)	(14,206,483)		(10,038,301)	(10,038,301)		(4,168,182)	(4,168,182)		
Gas Distribution														
6	GD-AN	(1,583,914)	(1,583,914)		(1,583,914)	(1,583,914)		(1,084,300)	(1,084,300)		(499,614)	(499,614)		
	GD-ID	(64,372,280)	(64,372,280)		(64,372,280)	(64,372,280)				(64,372,280)		(64,372,280)		
	GD-WA	(125,879,566)	(125,879,566)		(125,879,566)	(125,879,566)	(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)	(190,251,846)	(1,583,914)	(191,835,760)	(125,879,566)	(1,084,300)	(126,963,866)	(64,372,280)	(499,614)	(64,871,894)	
General Plant														
	ED-AN	(41,934,949)	(41,934,949)											
	ED-ID	(8,277,781)	(8,277,781)											
	ED-WA	(18,780,189)	(18,780,189)											
7,4	CD-AA	(46,978,356)	(33,507,782)	(9,375,940)	(4,094,634)	(9,375,940)	(9,375,940)		(6,797,463)	(6,797,463)		(2,578,477)	(2,578,477)	
9,4	CD-AN	(10,823,257)	(8,494,417)	(2,328,840)		(2,328,840)	(2,328,840)		(1,688,386)	(1,688,386)		(640,454)	(640,454)	
9	CD-ID	(5,577,586)	(4,377,457)	(1,200,129)		(1,200,129)	(1,200,129)				(1,200,129)		(1,200,129)	
9	CD-WA	(2,928,053)	(2,298,024)	(630,029)		(630,029)	(630,029)	(630,029)		(630,029)				
8,4	GD-AA	(1,963,019)		(1,366,929)	(596,090)	(1,366,929)	(1,366,929)		(991,010)	(991,010)		(375,919)	(375,919)	
4	GD-AN	(2,226,811)		(2,226,811)		(2,226,811)	(2,226,811)		(1,614,416)	(1,614,416)		(612,395)	(612,395)	
	GD-ID	(1,451,888)		(1,451,888)		(1,451,888)	(1,451,888)				(1,451,888)		(1,451,888)	
	GD-WA	(5,248,802)		(5,248,802)		(5,248,802)	(5,248,802)	(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)	(8,530,848)	(15,298,520)	(23,829,368)	(5,878,831)	(11,091,275)	(16,970,106)	(2,652,017)	(4,207,245)	(6,859,262)
Total Accumulated Depreciation		(1,661,698,552)	(1,323,618,922)	(229,871,611)	(108,208,019)	(198,782,694)	(31,088,917)	(229,871,611)	(131,758,397)	(22,213,876)	(153,972,273)	(67,024,297)	(8,875,041)	(75,899,338)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-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	System Contract Demand	70.660%	29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	6	Actual Therms Purchased	68.457%	31.543%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	(9,376,020)	(9,376,020)												
Misc Intangible Plt (303000)	ED-AN	(1,173,029)	(1,173,029)												
Total Production/Transmission		(10,549,049)	(10,549,049)												
Distribution															
Franchises (302000)	ED-WA	(149,261)	(149,261)												
Misc Intangible Plt (303000)	ED-WA	(31,350)	(31,350)												
Total Distribution		(180,611)	(180,611)												
General Plant - 303000															
7,4	CD-AA	(1,411,148)	(1,006,515)	(281,637)	(122,996)		(281,637)	(281,637)		(204,184)	(204,184)		(77,453)	(77,453)	
9,4	CD-AN	(78,931)	(61,947)	(16,984)			(16,984)	(16,984)		(12,313)	(12,313)		(4,671)	(4,671)	
	GD-ID	(58,996)		(58,996)			(58,996)	(58,996)				(58,996)		(58,996)	
	GD-WA	(145,710)		(145,710)			(145,710)	(145,710)	(145,710)		(145,710)				
	GD-OR	(76,036)			(76,036)										
Total General Plant - 303000		(1,770,821)	(1,068,462)	(503,327)	(199,032)		(204,706)	(298,621)	(503,327)	(145,710)	(216,497)	(362,207)	(58,996)	(82,124)	(141,120)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(35,195,666)	(25,103,661)	(7,024,351)	(3,067,654)		(7,024,351)	(7,024,351)		(5,092,584)	(5,092,584)		(1,931,767)	(1,931,767)	
9,4	CD-AN	(26,954)	(21,154)	(5,800)			(5,800)	(5,800)		(4,205)	(4,205)		(1,595)	(1,595)	
9	CD-ID	(37,458)	(29,398)	(8,060)			(8,060)	(8,060)				(8,060)		(8,060)	
	ED-AN	(846,240)	(846,240)												
	ED-ID	(18,777)	(18,777)												
	ED-WA	(2,754,695)	(2,754,695)												
8,4	GD-AA	(989,508)		(689,034)	(300,474)		(689,034)	(689,034)		(499,543)	(499,543)		(189,491)	(189,491)	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031		(39,869,298)	(28,773,925)	(7,727,245)	(3,368,128)		(8,060)	(7,719,185)	(7,727,245)		(5,596,332)	(5,596,332)	(8,060)	(2,122,853)	(2,130,913)
Gas Underground Storage															
1	GD-AN	(240,125)		(240,125)			(240,125)	(240,125)		(169,672)	(169,672)		(70,453)	(70,453)	
Total Gas Underground Storage		(240,125)		(240,125)			(240,125)	(240,125)		(169,672)	(169,672)		(70,453)	(70,453)	
General Plant - 390200, 396200															
7,4	CD-AA	(248,336)	(177,128)	(49,563)	(21,645)		(49,563)	(49,563)		(35,933)	(35,933)		(13,630)	(13,630)	
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	(76,555)	(76,555)												
	ED-WA	(110,678)	(110,678)												
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)		(1,863)				
	GD-OR	0			0										
Total General Plant - 390200, 396200		(450,301)	(374,461)	(54,195)	(21,645)		(4,632)	(49,563)	(54,195)	(3,656)	(35,933)	(39,589)	(976)	(13,630)	(14,606)
Total Accumulated Amortization		(53,060,205)	(40,946,508)	(8,524,892)	(3,588,805)		(217,398)	(8,307,494)	(8,524,892)	(149,366)	(6,018,434)	(6,167,800)	(68,032)	(2,289,060)	(2,357,092)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS		Report ID:	
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-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	System Contract Demand	70.660%	29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%				

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	10,255,201	0	0	7,314,625	7,314,625	0	0	2,046,733	2,046,733	0	893,843	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	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	0
99		GD-WA / ID / AN	2,242,688	0	0	0	0	2,242,688	0	0	2,242,688	0	0	0
99		GD-OR / AS	3,605,776	0	0	0	0	0	0	0	0	3,605,776	0	3,605,776
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	91,833,159	0	0	65,500,919	65,500,919	0	0	18,328,062	18,328,062	0	8,004,178	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	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	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	627,683	0	0	0	0	0	0	437,081	437,081	0	190,602	190,602
7		CD-AA	65,271,009	0	0	46,555,200	46,555,200	0	0	13,026,788	13,026,788	0	5,689,021	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	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	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	0
99		GD-OR / AS	3,714,803	0	0	0	0	0	0	0	0	3,714,803	0	3,714,803
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	606,673	0	0	432,715	432,715	0	0	121,080	121,080	0	52,878	52,878
9		CD-WA / ID / AN	5,783,879	1,721,416	911,253	1,906,693	4,539,362	471,946	249,830	522,741	1,244,517	0	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
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	393000	Stores Equipment											
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	3,633,929	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	57,227
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	3,675,986	910,552	267,539	2,497,895	3,675,986	0	0	0	0	0	0
99		GD-WA / ID / AN	2,681,208	0	0	0	0	1,957,091	362,138	361,979	2,681,208	0	0
99		GD-OR / AS	965,091	0	0	0	0	0	0	0	965,091	0	965,091
8		GD-AA	2,687,572	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	50,178	0	50,178
8		GD-AA	240,989	0	0	0	0	0	0	167,810	167,810	0	73,179
7		CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0	31,000
9		CD-WA / ID / AN	47,099	2,197	701	34,067	36,965	602	192	9,340	10,134	0	0
		TOTAL ACCOUNT	1,416,364	218,672	34,719	619,440	872,831	15,842	5,162	368,172	389,176	50,178	104,179

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	33,541,121	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	89,896
	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	
99		GD-WA / ID / AN	1,245,288	0	0	0	0	692,194	553,094	0	1,245,288	0	0	
99		GD-OR / AS	1,224,148	0	0	0	0	0	0	0	0	1,224,148	0	
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	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	
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	
		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	
99		GD-WA / ID / AN	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	
8		GD-AA	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	
9		CD-WA / ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	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:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN	10,470,561	153,179	0	10,317,382	10,470,561	0	0	0	0	0
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0
99		GD-OR / AS	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
8		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
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	96,045,180	0	0	68,505,185	68,505,185	0	0	19,168,697	19,168,697	0
	TOTAL		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:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(66,771,316)	(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:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended February 29, 2016
 Ending Balance Basis

Report ID:
C-WKC-12E

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			2,763,883	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						