

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended March 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	26,770,651	17,611,153	9,159,498
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	26,770,651	17,611,153	9,159,498
G-APL	Gas Net Adjusted Rate Base	414,510,774	279,670,151	134,840,623
	RATE OF RETURN	6.458%	6.297%	6.793%

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended March 31, 2016
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	3-01-2016 thru 03-31-2016	235,980 100.000%	156,269 66.221%	79,711 33.779%
3	G-OPS	Direct Distribution Operating Expense Percent	04-01-2015 thru 03-31-2016	13,998,640 100.000%	9,940,813 71.013%	4,057,827 28.987%
	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	04-01-2015 thru 03-31-2016	234,534,481 100.000%	160,676,306 68.509%	73,858,175 31.491%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended March 31, 2016
 Ending Balance Basis

Report ID:
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended March 31, 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
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended March 31, 2016
Ending Balance Basis

Report ID:
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AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		65,517,641	57,859,575	7,658,066	0
	Direct O & M Accts 901 - 935		37,524,901	30,725,388	6,799,513	0
	Adjustments		0	0	0	0
	Total		103,042,542	88,584,963	14,457,579	0
	Percentage		100.000%	85.969%	14.031%	0.000%
	Direct Labor Accts 580 - 894		66,392,511	54,197,331	12,195,180	0
	Direct Labor Accts 901 - 935		3,705,603	3,297,361	408,242	0
	Total		70,098,114	57,494,692	12,603,422	0
	Percentage		100.000%	82.020%	17.980%	0.000%
	Number of Customers at		610,340	374,962	235,378	0
	Percentage		100.000%	61.435%	38.565%	0.000%
	Net Direct Plant		2,706,279,542	2,286,953,784	419,325,758	0
	Percentage		100.000%	84.505%	15.495%	0.000%
	Total Percentages		400.000%	313.930%	86.070%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.482%	21.518%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2015 thru 12-31-2015	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2015 thru 12-31-2015	222,800,448	152,719,401	70,081,047	
			100.000%	68.545%	31.455%	
11	Book Depreciation Percent	04-01-2015 thru 03-31-2016	18,787,649	12,759,096	6,028,553	
			100.000%	67.912%	32.088%	
12	Net Gas Plant (before DFIT) Percent	3-01-2016 thru 03-31-2016	490,404,887	330,886,496	159,518,391	
			100.000%	67.472%	32.528%	
13	G-PLT Net Gas General Plant Percent	3-01-2016 thru 03-31-2016	55,286,417	40,102,143	15,184,274	
			100.000%	72.535%	27.465%	
14	Net Allocated Schedule M's Percent	04-01-2015 thru 03-31-2016	-50,893,957	-34,034,591	-16,859,366	
			100.000%	66.874%	33.126%	
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 March 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended March 31, 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	2,239,452	2,239,452	0	1,582,397	1,582,397	0	657,055	657,055

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For Twelve Months Ended March 31, 2016	
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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	468,817	1,199,959	1,668,776	396,357	852,127	1,248,484	72,460	347,832	420,292
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,346,981	823,423	4,170,404	2,634,616	584,737	3,219,353	712,365	238,686	951,051
3	875000	Measuring & Reg Sta Exp-General	92,203	0	92,203	61,752	0	61,752	30,451	0	30,451
3	876000	Measuring & Reg Sta Exp-Industrial	6,303	0	6,303	4,841	0	4,841	1,462	0	1,462
3	877000	Measuring & Reg Sta Exp-City Gate	121,831	7,184	129,015	53,269	5,102	58,371	68,562	2,082	70,644
3	878000	Meter & House Regulator Expenses	945,755	77,383	1,023,138	800,629	54,952	855,581	145,126	22,431	167,557
3	879000	Customer Installation Expenses	2,011,118	125,764	2,136,882	1,196,003	89,309	1,285,312	815,115	36,455	851,570
3	880000	Other Expenses	1,412,245	763,810	2,176,055	1,051,917	542,404	1,594,321	360,328	221,406	581,734
3	881000	Rents	0	36,477	36,477	0	25,903	25,903	0	10,574	10,574
	MAINTENANCE										
3	885000	Supervision & Engineering	128,607	1,883	130,490	54,056	1,337	55,393	74,551	546	75,097
3	887000	Mains	1,254,950	1,759	1,256,709	877,158	1,249	878,407	377,792	510	378,302
3	889000	Measuring & Reg Sta Exp-General	241,114	12,153	253,267	187,767	8,630	196,397	53,347	3,523	56,870
3	890000	Measuring & Reg Sta Exp-Industrial	223,568	127	223,695	162,326	90	162,416	61,242	37	61,279
3	891000	Measuring & Reg Sta Exp-City Gate	106,408	0	106,408	47,327	0	47,327	59,081	0	59,081
3	892000	Services	2,094,494	2,636	2,097,130	1,353,347	1,872	1,355,219	741,147	764	741,911
3	893000	Meters & House Regulators	1,540,839	755,458	2,296,297	1,058,170	536,473	1,594,643	482,669	218,985	701,654
3	894000	Other Equipment	3,407	178,483	181,890	1,278	126,746	128,024	2,129	51,737	53,866
	TOTAL DISTRIBUTION OPERATING EXP		13,998,640	3,986,499	17,985,139	9,940,813	2,830,931	12,771,744	4,057,827	1,155,568	5,213,395
G-DEPX	Depreciation Expense-Distribution		13,887,452	64,599	13,952,051	9,236,089	44,256	9,280,345	4,651,363	20,343	4,671,706
G-OTX	Taxes Other Than FIT		15,948,054	0	15,948,054	13,360,799	0	13,360,799	2,587,255	0	2,587,255
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		29,835,506	64,599	29,900,105	22,596,888	44,256	22,641,144	7,238,618	20,343	7,258,961
	TOTAL DISTRIBUTION EXPENSES		43,834,146	4,051,098	47,885,244	32,537,701	2,875,187	35,412,888	11,296,445	1,175,911	12,472,356

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For Twelve Months Ended March 31, 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	223,793	223,793	0	148,198	148,198	0	75,595	75,595
2	902000	Meter Reading Expenses	1,872,053	119,933	1,991,986	1,669,773	79,421	1,749,194	202,280	40,512	242,792
G-903	903XXX	Customer Records & Collection Expenses	762,837	4,900,556	5,663,393	507,788	3,245,197	3,752,985	255,049	1,655,359	1,910,408
2	904000	Uncollectible Accounts	0	1,924,022	1,924,022	0	1,274,107	1,274,107	0	649,915	649,915
2	905000	Misc Customer Accounts	0	174,437	174,437	0	115,514	115,514	0	58,923	58,923
	TOTAL CUSTOMER ACCOUNTS EXPENSES		2,634,890	7,342,741	9,977,631	2,177,561	4,862,437	7,039,998	457,329	2,480,304	2,937,633
	CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX	Customer Assistance Expenses	6,535,379	223,136	6,758,515	6,069,533	147,763	6,217,296	465,846	75,373	541,219
2	909000	Advertising	0	558,996	558,996	0	370,173	370,173	0	188,823	188,823
2	910000	Misc Customer Service & Info Exp	0	93,859	93,859	0	62,154	62,154	0	31,705	31,705
	TOTAL CUSTOMER SERVICE & INFO EXP		6,535,379	875,991	7,411,370	6,069,533	580,090	6,649,623	465,846	295,901	761,747
	SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
	TOTAL SALES EXPENSES		0	0	0	0	0	0	0	0	0

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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	104,730	8,446,279	8,551,009	69,681	6,123,468	6,193,149	35,049	2,322,811	2,357,860
4	921000	Office Supplies & Expenses	5,724	1,133,300	1,139,024	5,724	821,631	827,355	0	311,669	311,669
4	922000	Admin. Expenses Transferred - Credit	0	(18,881)	(18,881)	0	(13,689)	(13,689)	0	(5,192)	(5,192)
4	923000	Outside Services Employed	10,413	2,300,645	2,311,058	10,413	1,667,945	1,678,358	0	632,700	632,700
4	924000	Property Insurance Premium	0	330,058	330,058	0	239,289	239,289	0	90,769	90,769
4	925XXX	Injuries and Damages	11,934	901,320	913,254	11,891	653,448	665,339	43	247,872	247,915
4	926XXX	Employee Pensions and Benefits	14,614	295,969	310,583	14,614	214,575	229,189	0	81,394	81,394
4	928000	Regulatory Commission Expenses	936,159	236,023	1,172,182	655,242	171,114	826,356	280,917	64,909	345,826
4	930000	Miscellaneous General Expenses	37,056	1,090,433	1,127,489	24,685	790,553	815,238	12,371	299,880	312,251
4	931000	Rents	8,520	268,775	277,295	8,520	194,859	203,379	0	73,916	73,916
4	935000	Maintenance of General Plant	358,298	2,439,794	2,798,092	272,415	1,768,826	2,041,241	85,883	670,968	756,851
TOTAL ADMIN & GEN OPERATING EXP			1,487,448	17,423,715	18,911,163	1,073,185	12,632,019	13,705,204	414,263	4,791,696	5,205,959
G-DEPX	Depreciation Expense-General Plant		371,129	3,824,990	4,196,119	253,816	2,773,080	3,026,896	117,313	1,051,910	1,169,223
G-AMTX	Amortization Expense - General Plant - 303000		33,002	120,643	153,645	24,862	87,465	112,327	8,140	33,178	41,318
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		3,168	3,980,659	3,983,827	0	2,885,938	2,885,938	3,168	1,094,721	1,097,889
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	5,316	5,316	0	3,854	3,854	0	1,462	1,462
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(703,236)	0	(703,236)	0	0	0	(703,236)	0	(703,236)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	42,034	0	42,034	0	0	0	42,034	0	42,034
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	(561,499)	0	(561,499)	0	0	0	(561,499)	0	(561,499)
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(815,402)	7,931,608	7,116,206	278,678	5,750,337	6,029,015	(1,094,080)	2,181,271	1,087,191
TOTAL ADMIN & GENERAL EXPENSES			672,046	25,355,323	26,027,369	1,351,863	18,382,356	19,734,219	(679,817)	6,972,967	6,293,150
TOTAL EXPENSES BEFORE FIT			265,637,573	41,086,721	306,724,294	186,195,572	29,120,166	215,315,738	79,442,001	11,966,555	91,408,556
NET OPERATING INCOME (LOSS) BEFORE FIT					38,470,189		25,247,376			13,222,813	
G-FIT	FEDERAL INCOME TAX			(2,018,604)			(1,764,495)			(254,109)	
G-FIT	DEFERRED FEDERAL INCOME TAX			13,748,202			9,420,602			4,327,600	
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(30,060)			(19,884)			(10,176)	
GAS NET OPERATING INCOME (LOSS)					26,770,651		17,611,153			9,159,498	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended March 31, 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%		66.221%		33.779%		
G-ALL 3	Direct Distribution Operating Expense		100.000%		71.013%		28.987%		
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		72.499%		27.501%		
G-ALL 10	Actual Annual Throughput		100.000%		68.545%		31.455%		
G-ALL 99	Not Allocated		0.000%		0.000%		0.000%		

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended March 31, 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	87,720	200,827	288,547	87,720	145,598	233,318	0	55,229	55,229
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,001	0	4,500,001	3,030,563	0	3,030,563	1,469,438	0	1,469,438
4	495100	ENTITLEMENT PENALTIES	0	0	0	0	0	0	0	0	0
4	495280	OTHER GAS REV-DECOUPLING MECHA	0	0	0	0	0	0	0	0	0
99	495311	CONTRA DECOUPLING DEFFERAL	(910,063)	0	(910,063)	(910,063)	0	(910,063)	0	0	0
4	495328	RESIDENTIAL DECOUPLING DEFERRE	6,964,646	0	6,964,646	5,595,186	0	5,595,186	1,369,460	0	1,369,460
4	495329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	1,984,819	0	1,984,819	1,816,839	0	1,816,839	167,980	0	167,980
4	495339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
4	495600	OTHER GAS REVENUE-DSM LOST MAR	0	0	0	0	0	0	0	0	0
4	495680	OTHER GAS REVENUE-MARGIN REDUC	0	0	0	0	0	0	0	0	0
4	495711	OTHER GAS REVENUE-GLENDALE SYS	0	0	0	0	0	0	0	0	0
4	495780	OTHER GAS REVENUE-PPP RECOVERY	0	0	0	0	0	0	0	0	0
4	495900	GAS CUSTOMERS-OTHER GAS REVENU	0	0	0	0	0	0	0	0	0
		TOTAL PURCHASED GAS COSTS	12,627,123	200,827	12,827,950	9,620,245	145,598	9,765,843	3,006,878	55,229	3,062,107

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ALLOCATION OF PURCHASED GAS COSTS
For Twelve Months Ended March 31, 2016
Ending Balance Basis

Report ID:
G-804-12E

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	146,992,424	0	146,992,424	98,417,975	0	98,417,975	48,574,449	0	48,574,449
1	804001	Pipeline Demand Costs	26,765,454	0	26,765,454	18,941,196	0	18,941,196	7,824,258	0	7,824,258
1	804002	Transport Variable Charges	1,307,511	0	1,307,511	925,162	0	925,162	382,349	0	382,349
6	804010	Gas Costs - Fixed Hedge	(52,841)	0	(52,841)	(33,398)	0	(33,398)	(19,443)	0	(19,443)
6	804014	GTI Contributions	0	0	0	(442)	0	(442)	442	0	442
6	804017	Transaction Fees	450,459	0	450,459	304,380	0	304,380	146,079	0	146,079
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	8,929,307	0	8,929,307	6,174,380	0	6,174,380	2,754,927	0	2,754,927
6	804700	Gas Costs - Offsystem Bookout	1,989,834	0	1,989,834	1,321,066	0	1,321,066	668,768	0	668,768
6	804711	Gas Costs - Offsystem Bookout Offset	(1,989,834)	0	(1,989,834)	(1,321,066)	0	(1,321,066)	(668,768)	0	(668,768)
6	804730	Gas Costs - Intracompany LDC Gas	9,470,780	0	9,470,780	6,313,523	0	6,313,523	3,157,257	0	3,157,257
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(5,100,733)	0	(5,100,733)	(2,987,398)	0	(2,987,398)	(2,113,335)	0	(2,113,335)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	19,179,213	0	19,179,213	12,667,894	0	12,667,894	6,511,319	0	6,511,319
		TOTAL PURCHASED GAS COSTS	207,941,574	0	207,941,574	140,723,272	0	140,723,272	67,218,302	0	67,218,302

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	6	Actual Therms Purchased	100.000%	68.509%	31.491%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12E
For Twelve Months Ended March 31, 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	762,837	4,900,556	5,663,393	507,788	3,245,197	3,752,985	255,049	1,655,359	1,910,408
12	903920 Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930 Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903		762,837	4,900,556	5,663,393	507,788	3,245,197	3,752,985	255,049	1,655,359	1,910,408

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.221%	33.779%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.472%	32.528%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended March 31, 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	234,681	223,136	457,817	166,433	147,763	314,196	68,248	75,373	143,621
99	908600 Public Purpose Tariff Rider Expense Offset	6,047,516	0	6,047,516	5,649,918	0	5,649,918	397,598	0	397,598
99	908610 Limited Income Tax Refund Program	143,696	0	143,696	143,696	0	143,696	0	0	0
99	908690 Schedule 91 Amortization included in Unbilled	109,486	0	109,486	109,486	0	109,486	0	0	0
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	6,535,379	223,136	6,758,515	6,069,533	147,763	6,217,296	465,846	75,373	541,219

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.221%	33.779%
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 March 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.29%	52.29%
2	Cost of Debt		5.227%	5.192%
	Total Cost of Debt		2.733%	2.715%
	Total Weighted Cost		2.733%	2.715%
G-APL	Net Rate Base	414,510,774	279,670,151	134,840,623
	Interest Deduction for FIT Calculation	11,304,308	7,643,385	3,660,923
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 March 31, 2016				
Ending Balance Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	345,194,483	240,563,114	104,631,369
G-OPS	Operating & Maintenance Expense	268,748,936	185,967,916	82,781,020
G-OPS	Book Deprec/Amort and Reg Amortizations	21,707,961	15,761,375	5,946,586
G-OTX	Taxes Other than FIT	16,267,397	13,586,447	2,680,950
	Net Operating Income Before FIT	38,470,189	25,247,376	13,222,813
G-INT	Less: Interest Expense	11,304,308	7,643,385	3,660,923
G-SCM	Schedule M Adjustments	(32,933,321)	(22,645,406)	(10,287,915)
	Taxable Net Operating Income	(5,767,440)	(5,041,415)	(726,025)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(2,018,604)	(1,764,495)	(254,109)
G-DTE	Deferred FIT	13,748,202	9,420,602	4,327,600
99	411400 Amortized Investment Tax Credit	(30,060)	(19,884)	(10,176)
	Total FIT/Deferred FIT & ITC	11,699,538	7,636,223	4,063,315
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
For Twelve Months Ended March 31, 2016
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	14,294,751	8,635,913	22,930,664	9,514,767	6,246,609	15,761,376	4,779,984	2,389,304	7,169,288
12	997001	Contributions In Aid of Construction	0	673,368	673,368	0	454,335	454,335	0	219,033	219,033
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	529,559	529,559	0	383,925	383,925	0	145,634	145,634
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	14,078,479	0	14,078,479	9,680,495	0	9,680,495	4,397,984	0	4,397,984
4	997015	Airplane Lease Payments	0	172,614	172,614	0	125,143	125,143	0	47,471	47,471
12	997016	Redemption Expense Amortization	0	293,154	293,154	0	197,797	197,797	0	95,357	95,357
4	997020	FAS87 Current Pension Accrual	0	1,664,051	1,664,051	0	1,206,420	1,206,420	0	457,631	457,631
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(8,708,065)	0	(8,708,065)	(7,170,626)	0	(7,170,626)	(1,537,439)	0	(1,537,439)
12	997032	Interest Rate Swaps	0	(1,756,633)	(1,756,633)	0	(1,185,235)	(1,185,235)	0	(571,398)	(571,398)
4	997033	DSM Tariff Rider	(806,899)	0	(806,899)	(894,626)	0	(894,626)	87,727	0	87,727
12	997048	AFUDC	0	(322,484)	(322,484)	0	(217,586)	(217,586)	0	(104,898)	(104,898)
11	997049	Tax Depreciation	0	(53,720,021)	(53,720,021)	0	(36,482,341)	(36,482,341)	0	(17,237,680)	(17,237,680)
1	997055	Deferred Gas Exchange	0	10	10	0	7	7	0	3	3
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	150,221	0	150,221	43,590	0	43,590	106,631	0	106,631
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,374,230	1,374,230	0	933,267	933,267	0	440,963	440,963
4	997081	Deferred Compensation	0	(407,690)	(407,690)	0	(295,571)	(295,571)	0	(112,119)	(112,119)
4	997082	Meal Disallowances	0	141,082	141,082	0	102,283	102,283	0	38,799	38,799
4	997083	Paid Time Off	0	130,459	130,459	0	94,581	94,581	0	35,878	35,878
2	997084	Customer Uncollectibles	0	(240,578)	(240,578)	0	(159,313)	(159,313)	0	(81,265)	(81,265)
99	997098	Provision for Rate Refund	(3,627)	0	(3,627)	215,585	0	215,585	(219,212)	0	(219,212)
12	997101	Repairs 481 (a)	0	(8,060,991)	(8,060,991)	0	(5,438,912)	(5,438,912)	0	(2,622,079)	(2,622,079)
12	997102	Amort Idaho Earnings Test (254229)	(524,759)	0	(524,759)	0	0	0	(524,759)	0	(524,759)
99	997103	Def Project Compass	(519,465)	0	(519,465)	0	0	0	(519,465)	0	(519,465)
		TOTAL SCHEDULE M ADJUSTMENTS	19,004,860	(50,893,957)	(32,933,321)	11,389,185	(34,034,591)	(22,645,406)	6,571,451	(16,859,366)	(10,287,915)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.660%	29.340%
G-ALL	2	Number of Customers	100.000%	66.221%	33.779%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.509%	31.491%
G-ALL	11	Book Depreciation	100.000%	67.912%	32.088%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.472%	32.528%
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 March 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	14,769,263	9,876,797	4,892,466
99	410100	Deferred Federal Income Tax Exp	(1,149,717)	(562,137)	(587,580)
		SUBTOTAL	13,619,546	9,314,660	4,304,886
14	411100	Deferred Federal Income Tax Expense - Allocated	181,233	121,198	60,035
99	411100	Deferred Federal Income Tax Exp	(52,577)	(15,256)	(37,321)
		SUBTOTAL	128,656	105,942	22,714
		Total Deferred Federal Income Tax Expense	13,748,202	9,420,602	4,327,600

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.874%	33.126%
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 March 31, 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	319,343	319,343	0	225,648	225,648	0	93,695	93,695
		TOTAL UNDERGROUND STORAGE TAX	0	319,343	319,343	0	225,648	225,648	0	93,695	93,695
		DISTRIBUTION									
99	408110	State Excise Tax	5,562,527	0	5,562,527	5,562,527	0	5,562,527	0	0	0
99	408120	Municipal Occupation & License Tax	6,396,839	0	6,396,839	5,318,149	0	5,318,149	1,078,690	0	1,078,690
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	3,883,997	0	3,883,997	2,480,123	0	2,480,123	1,403,874	0	1,403,874
99	409100	State Income Tax	104,691	0	104,691	0	0	0	104,691	0	104,691
		TOTAL DISTRIBUTION TAX	15,948,054	0	15,948,054	13,360,799	0	13,360,799	2,587,255	0	2,587,255
		TOTAL TAXES OTHER THAN FIT	15,948,054	319,343	16,267,397	13,360,799	225,648	13,586,447	2,587,255	93,695	2,680,950

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended March 31, 2016
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	1,834,763	3,636,962	1,022,594	1,330,185	2,352,779	779,605	504,578	1,284,183
4	3031XX	Misc Intangible IT Plant (3031XX)	20,588	32,319,151	32,339,739	0	23,431,062	23,431,062	20,588	8,888,089	8,908,677
TOTAL INTANGIBLE PLANT			1,822,787	34,153,914	35,976,701	1,022,594	24,761,247	25,783,841	800,193	9,392,667	10,192,860
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	1,867,478	1,867,478	0	1,319,560	1,319,560	0	547,918	547,918
1	352XXX	Wells	0	18,807,654	18,807,654	0	13,289,488	13,289,488	0	5,518,166	5,518,166
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	11,990,992	11,990,992	0	8,472,835	8,472,835	0	3,518,157	3,518,157
1	355000	Measuring & Regulating Equipment	0	661,747	661,747	0	467,590	467,590	0	194,157	194,157
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	1,971,486	1,971,486	0	1,393,052	1,393,052	0	578,434	578,434
TOTAL UNDERGROUND STORAGE PLAN			0	37,943,152	37,943,152	0	26,824,033	26,824,033	0	11,119,119	11,119,119
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	917,450	0	917,450	552,865	0	552,865	364,585	0	364,585
6	376000	Mains	286,571,882	2,512,521	289,084,403	186,705,314	1,721,303	188,426,617	99,866,568	791,218	100,657,786
6	378000	Measuring & Reg Station Equip-General	5,488,820	127,100	5,615,920	3,293,927	87,075	3,381,002	2,194,893	40,025	2,234,918
6	379000	Measuring & Reg Station Equip-City Gate	6,654,000	0	6,654,000	2,309,654	0	2,309,654	4,344,346	0	4,344,346
6	380000	Services	196,222,210	0	196,222,210	132,971,123	0	132,971,123	63,251,087	0	63,251,087
6	381000	Meters	74,054,654	0	74,054,654	50,853,813	0	50,853,813	23,200,841	0	23,200,841
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	3,395,505	0	3,395,505	2,625,510	0	2,625,510	769,995	0	769,995
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			573,579,514	2,639,621	576,219,135	379,499,394	1,808,378	381,307,772	194,080,120	831,243	194,911,363
GENERAL PLANT											
4	389XXX	Land & Land Rights	762,906	2,112,121	2,875,027	668,828	1,531,267	2,200,095	94,078	580,854	674,932
4	390XXX	Structures & Improvements	5,031,965	20,519,686	25,551,651	3,762,224	14,876,567	18,638,791	1,269,741	5,643,119	6,912,860
4	391XXX	Office Furniture & Equipment	26,608	13,572,768	13,599,376	8,298	9,840,121	9,848,419	18,310	3,732,647	3,750,957
4	392XXX	Transportation Equipment	9,864,889	2,231,907	12,096,796	7,237,442	1,618,110	8,855,552	2,627,447	613,797	3,241,244
4	393000	Stores Equipment	148,060	724,934	872,994	113,404	525,570	638,974	34,656	199,364	234,020
4	394000	Tools, Shop & Garage Equipment	2,533,325	4,742,069	7,275,394	1,962,016	3,437,953	5,399,969	571,309	1,304,116	1,875,425

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended March 31, 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	4,093,205	1,114,020	5,207,225	3,004,337	807,653	3,811,990	1,088,868	306,367	1,395,235
4	397XXX	Communications Equipment	2,283,384	9,238,527	11,521,911	857,051	6,697,840	7,554,891	1,426,333	2,540,687	3,967,020
4	398000	Miscellaneous Equipment	1,073	88,400	89,473	1,073	64,089	65,162	0	24,311	24,311
		TOTAL GENERAL PLANT	24,766,421	54,712,605	79,479,026	17,630,516	39,666,092	57,296,608	7,135,905	15,046,513	22,182,418
		TOTAL PLANT IN SERVICE	600,168,722	129,449,292	729,618,014	398,152,504	93,059,750	491,212,254	202,016,218	36,389,542	238,405,760
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,262,820)	(14,262,820)	0	(10,078,109)	(10,078,109)	0	(4,184,711)	(4,184,711)
G-ADEP		Distribution Plant	(190,300,697)	(1,589,298)	(191,889,995)	(125,548,910)	(1,088,812)	(126,637,722)	(64,751,787)	(500,486)	(65,252,273)
G-ADEP		General Plant	(8,484,354)	(15,653,617)	(24,137,971)	(5,805,839)	(11,348,716)	(17,154,555)	(2,678,515)	(4,304,901)	(6,983,416)
		TOTAL ACCUMULATED DEPRECIATION	(198,785,051)	(31,505,735)	(230,290,786)	(131,354,749)	(22,515,637)	(153,870,386)	(67,430,302)	(8,990,098)	(76,420,400)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(208,023)	(308,756)	(516,779)	(147,782)	(223,845)	(371,627)	(60,241)	(84,911)	(145,152)
G-AAMT		Misc IT Intangible Plant - 3031XX	(8,393)	(8,102,388)	(8,110,781)	0	(5,874,150)	(5,874,150)	(8,393)	(2,228,238)	(2,236,631)
G-AAMT		Underground Storage	0	(240,143)	(240,143)	0	(169,685)	(169,685)	0	(70,458)	(70,458)
G-AAMT		General Plant - 390200, 396200	(4,632)	(50,006)	(54,638)	(3,656)	(36,254)	(39,910)	(976)	(13,752)	(14,728)
		TOTAL ACCUMULATED AMORTIZATION	(221,048)	(8,701,293)	(8,922,341)	(151,438)	(6,303,934)	(6,455,372)	(69,610)	(2,397,359)	(2,466,969)
		TOTAL ACCUMULATED DEPR/AMORT	(199,006,099)	(40,207,028)	(239,213,127)	(131,506,187)	(28,819,571)	(160,325,758)	(67,499,912)	(11,387,457)	(78,887,369)
		NET GAS UTILITY PLANT before DFIT	401,162,623	89,242,264	490,404,887	266,646,317	64,240,179	330,886,496	134,516,306	25,002,085	159,518,391
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(91,402,841)	(91,402,841)	0	(61,671,325)	(61,671,325)	0	(29,731,516)	(29,731,516)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,454,818)	(13,454,818)	0	(9,747,697)	(9,747,697)	0	(3,707,121)	(3,707,121)
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	(892,960)	(892,960)	0	(602,498)	(602,498)	0	(290,462)	(290,462)
		TOTAL ACCUMULATED DFIT	0	(105,859,669)	(105,859,669)	0	(72,100,580)	(72,100,580)	0	(33,759,089)	(33,759,089)
		NET GAS UTILITY PLANT	401,162,623	(16,617,405)	384,545,218	266,646,317	(7,860,401)	258,785,916	134,516,306	(8,757,004)	125,759,302

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.509%	31.491%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.472%	32.528%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended March 31, 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	401,162,623	(16,617,405)	384,545,218	266,646,317	(7,860,401)	258,785,916	134,516,306	(8,757,004)	125,759,302
	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	657,151	657,151	0	464,343	464,343	0	192,808	192,808
4	252000 Customer Advances	(81,232)	0	(81,232)	(11,804)	0	(11,804)	(69,428)	0	(69,428)
99	235199 Customer Deposits	(458,881)	0	(458,881)	(458,881)	0	(458,881)	0	0	0
C-WKC	Working Capital	16,841,007	7,276,447	24,117,454	16,841,007	0	16,841,007	0	7,276,447	7,276,447
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	16,300,894	13,664,662	29,965,556	16,370,322	4,513,913	20,884,235	(69,428)	9,150,749	9,081,321
	NET RATE BASE	417,463,517	(2,952,743)	414,510,774	283,016,639	(3,346,488)	279,670,151	134,446,878	393,745	134,840,623

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

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 March 31, 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	68.509%	31.491%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended March 31, 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	***** 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	240,194	240,194											
Total Production/Transmission		1,158,594	1,158,594											
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	593,991	423,670	118,549	51,772		118,549	118,549		85,947	85,947		32,602	32,602
9,4	CD-AN	9,729	7,635	2,094			2,094	2,094		1,518	1,518		576	576
	GD-ID	8,140		8,140			8,140	8,140				8,140		8,140
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862			
	GD-OR	11,080			11,080									
Total General Plant - 303000		647,802	431,305	153,645	62,852	33,002	120,643	153,645	24,862	87,465	112,327	8,140	33,178	41,318
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	18,619,666	13,280,663	3,716,113	1,622,890		3,716,113	3,716,113		2,694,145	2,694,145		1,021,968	1,021,968
9,4	CD-AN	9,161	7,190	1,971			1,971	1,971		1,429	1,429		542	542
9,4	CD-ID	14,722	11,554	3,168		3,168		3,168				3,168		3,168
	ED-AN	493,388	493,388											
	ED-ID	4,747	4,747											
	ED-WA	1,016,789	1,016,789											
8,4	GD-AA	377,079		262,575	114,504		262,575	262,575		190,364	190,364		72,211	72,211
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX		20,535,552	14,814,331	3,983,827	1,737,394	3,168	3,980,659	3,983,827		2,885,938	2,885,938	3,168	1,094,721	1,097,889
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	26,637	18,999	5,316	2,322		5,316	5,316		3,854	3,854		1,462	1,462
4	ED-AN	13,567	13,567											
	GD-OR	0			0									
Total General Plant- 390200, 396200		40,204	32,566	5,316	2,322		5,316	5,316		3,854	3,854		1,462	1,462
Total Amortization Expense		22,409,377	16,463,793	4,143,016	1,802,568	36,170	4,106,846	4,143,016	24,862	2,977,418	3,002,280	11,308	1,129,428	1,140,736

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 March 31, 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)	(290,779,122)	(290,779,122)											
	Hydro (ED-AN)	(140,638,170)	(140,638,170)											
	Other (ED-AN)	(105,003,697)	(105,003,697)											
Total Electric Production		(536,420,989)	(536,420,989)											
Electric Transmission														
	ED-AN	(203,983,300)	(203,983,300)											
Total Electric Transmission		(203,983,300)	(203,983,300)											
Electric Distribution														
	ED-AN	(43,752)	(43,752)											
	ED-ID	(180,616,867)	(180,616,867)											
	ED-WA	(289,656,375)	(289,656,375)											
Total Electric Distribution		(470,316,994)	(470,316,994)											
Gas Underground Storage														
1	GD-AN	(14,262,820)	(14,262,820)		(14,262,820)	(14,262,820)		(10,078,109)	(10,078,109)		(4,184,711)	(4,184,711)		
	GD-OR	(778,766)		(778,766)										
Total Gas Underground Storage		(15,041,586)	(14,262,820)	(778,766)	(14,262,820)	(14,262,820)		(10,078,109)	(10,078,109)		(4,184,711)	(4,184,711)		
Gas Distribution														
6	GD-AN	(1,589,298)	(1,589,298)		(1,589,298)	(1,589,298)		(1,088,812)	(1,088,812)		(500,486)	(500,486)		
	GD-ID	(64,751,787)	(64,751,787)		(64,751,787)	(64,751,787)				(64,751,787)		(64,751,787)		
	GD-WA	(125,548,910)	(125,548,910)		(125,548,910)	(125,548,910)	(125,548,910)		(125,548,910)					
	GD-OR	(98,813,424)		(98,813,424)										
Total Gas Distribution		(290,703,419)	(191,889,995)	(98,813,424)	(190,300,697)	(1,589,298)	(191,889,995)	(125,548,910)	(1,088,812)	(126,637,722)	(64,751,787)	(500,486)	(65,252,273)	
General Plant														
	ED-AN	(42,277,642)	(42,277,642)											
	ED-ID	(8,202,352)	(8,202,352)											
	ED-WA	(18,931,734)	(18,931,734)											
7,4	CD-AA	(48,460,505)	(34,564,940)	(9,671,747)	(4,223,818)	(9,671,747)	(9,671,747)		(7,011,920)	(7,011,920)	(2,659,827)	(2,659,827)		
9,4	CD-AN	(10,911,278)	(8,563,498)	(2,347,780)		(2,347,780)	(2,347,780)		(1,702,117)	(1,702,117)	(645,663)	(645,663)		
9	CD-ID	(5,557,230)	(4,361,481)	(1,195,749)		(1,195,749)	(1,195,749)				(1,195,749)	(1,195,749)		
9	CD-WA	(2,972,897)	(2,333,219)	(639,678)		(639,678)	(639,678)	(639,678)		(639,678)		(639,678)		
8,4	GD-AA	(1,985,837)		(1,382,818)	(603,019)	(1,382,818)	(1,382,818)		(1,002,529)	(1,002,529)	(380,289)	(380,289)		
4	GD-AN	(2,251,272)		(2,251,272)		(2,251,272)	(2,251,272)		(1,632,150)	(1,632,150)	(619,122)	(619,122)		
	GD-ID	(1,482,766)		(1,482,766)		(1,482,766)	(1,482,766)				(1,482,766)	(1,482,766)		
	GD-WA	(5,166,161)		(5,166,161)		(5,166,161)	(5,166,161)	(5,166,161)		(5,166,161)		(5,166,161)		
	GD-OR	(4,378,410)		(4,378,410)										
Total General Plant		(152,578,084)	(119,234,866)	(24,137,971)	(9,205,247)	(8,484,354)	(15,653,617)	(24,137,971)	(5,805,839)	(11,348,716)	(17,154,555)	(2,678,515)	(4,304,901)	(6,983,416)
Total Accumulated Depreciation		(1,669,044,372)	(1,329,956,149)	(230,290,786)	(108,797,437)	(198,785,051)	(31,505,735)	(230,290,786)	(131,354,749)	(22,515,637)	(153,870,386)	(67,430,302)	(8,990,098)	(76,420,400)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 5/10/2016 1:22 PM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended March 31, 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	68.509%	31.491%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended March 31, 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	(9,452,554)	(9,452,554)											
Misc Intangible Plt (303000 ED-AN	(1,193,079)	(1,193,079)											
Total Production/Transmission	(10,645,633)	(10,645,633)											
Distribution													
Franchises (302000) ED-WA	(151,274)	(151,274)											
Misc Intangible Plt (303000 ED-WA	(31,587)	(31,587)											
Total Distribution	(182,861)	(182,861)											
General Plant - 303000													
7,4 CD-AA	(1,461,051)	(1,042,109)	(291,597)	(127,345)		(291,597)	(291,597)		(211,405)	(211,405)		(80,192)	(80,192)
9,4 CD-AN	(79,743)	(62,584)	(17,159)			(17,159)	(17,159)		(12,440)	(12,440)		(4,719)	(4,719)
GD-ID	(60,241)		(60,241)		(60,241)	(60,241)					(60,241)		(60,241)
GD-WA	(147,782)		(147,782)		(147,782)	(147,782)		(147,782)		(147,782)			
GD-OR	(77,578)			(77,578)									
Total General Plant - 303000	(1,826,395)	(1,104,693)	(516,779)	(204,923)	(208,023)	(308,756)	(516,779)	(147,782)	(223,845)	(371,627)	(60,241)	(84,911)	(145,152)
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	(37,022,367)	(26,406,574)	(7,388,923)	(3,226,870)		(7,388,923)	(7,388,923)		(5,356,895)	(5,356,895)		(2,032,028)	(2,032,028)
9,4 CD-AN	(27,716)	(21,752)	(5,964)			(5,964)	(5,964)		(4,324)	(4,324)		(1,640)	(1,640)
9 CD-ID	(39,008)	(30,615)	(8,393)		(8,393)	(8,393)					(8,393)		(8,393)
ED-AN	(895,572)	(895,572)											
ED-ID	(19,172)	(19,172)											
ED-WA	(2,833,925)	(2,833,925)											
8,4 GD-AA	(1,016,028)		(707,501)	(308,527)		(707,501)	(707,501)		(512,931)	(512,931)		(194,570)	(194,570)
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									0
Total Miscellaneous IT Intangible Plant - 3031	(41,853,788)	(30,207,610)	(8,110,781)	(3,535,397)	(8,393)	(8,102,388)	(8,110,781)		(5,874,150)	(5,874,150)	(8,393)	(2,228,238)	(2,236,631)
Gas Underground Storage													
1 GD-AN	(240,143)		(240,143)			(240,143)	(240,143)		(169,685)	(169,685)		(70,458)	(70,458)
Total Gas Underground Storage	(240,143)		(240,143)			(240,143)	(240,143)		(169,685)	(169,685)		(70,458)	(70,458)
General Plant - 390200, 396200													
7,4 CD-AA	(250,555)	(178,711)	(50,006)	(21,838)		(50,006)	(50,006)		(36,254)	(36,254)		(13,752)	(13,752)
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	(80,329)	(80,329)											
ED-WA	(110,678)	(110,678)											
GD-WA	(1,863)		(1,863)		(1,863)	(1,863)		(1,863)		(1,863)			
GD-OR	0			0									0
Total General Plant - 390200, 396200	(456,294)	(379,818)	(54,638)	(21,838)	(4,632)	(50,006)	(54,638)	(3,656)	(36,254)	(39,910)	(976)	(13,752)	(14,728)
Total Accumulated Amortization	(55,205,114)	(42,520,615)	(8,922,341)	(3,762,158)	(221,048)	(8,701,293)	(8,922,341)	(151,438)	(6,303,934)	(6,455,372)	(69,610)	(2,397,359)	(2,466,969)

Allocation Ratios:

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

RESULTS OF OPERATIONS		Report ID:	
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-12E	
For Twelve Months Ended March 31, 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 March 31, 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	
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	10,261,535	0	0	7,319,143	7,319,143	0	0	2,047,997	2,047,997	0	894,395	
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	13,611,903	712,703	705,426	7,575,808	8,993,937	668,828	94,078	2,112,121	2,875,027	848,544	894,395	1,742,939
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,713,053	1,052,423	2,154,217	4,506,413	7,713,053	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,239,916	0	0	0	0	2,239,916	0	0	2,239,916	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	91,769,195	0	0	65,455,296	65,455,296	0	0	18,315,296	18,315,296	0	7,998,603	
9		CD-WA / ID / AN	23,220,889	5,552,599	4,631,364	8,040,487	18,224,450	1,522,308	1,269,741	2,204,390	4,996,439	0	0	
		TOTAL ACCOUNT	128,548,829	6,605,022	6,785,581	78,002,196	91,392,799	3,762,224	1,269,741	20,519,686	25,551,651	3,605,776	7,998,603	11,604,379
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,202,841	3,376,203	14,649	5,811,989	9,202,841	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	65,679,768	0	0	46,846,751	46,846,751	0	0	13,108,368	13,108,368	0	5,724,649	
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	75,736,661	3,406,469	81,434	52,734,131	56,222,034	8,298	18,310	13,572,768	13,599,376	0	5,915,251	5,915,251
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	35,739,205	17,305,722	6,285,692	12,147,791	35,739,205	0	0	0	0	0	0	
99		GD-WA / ID / AN	10,734,664	0	0	0	0	6,756,739	2,391,236	1,586,689	10,734,664	0	0	
99		GD-OR / AS	3,666,776	0	0	0	0	0	0	0	0	3,666,776	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	5,767,771	1,753,359	861,575	1,911,786	4,526,720	480,703	236,210	524,138	1,241,051	0	0	
		TOTAL ACCOUNT	56,515,089	19,059,081	7,147,267	14,492,292	40,698,640	7,237,442	2,627,446	2,231,907	12,096,795	3,666,776	52,878	3,719,654

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 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	3,665,579	106,259	126,409	2,644,189	2,876,857	29,132	34,656	724,934	788,722	0	0
		TOTAL ACCOUNT	4,207,583	116,998	141,154	3,019,211	3,277,363	113,403	34,656	724,934	872,993	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	2,851,004	0	0	0	0	0	0	1,985,268	1,985,268	0	865,736
7		CD-AA	11,752,767	0	0	8,382,779	8,382,779	0	0	2,345,617	2,345,617	0	1,024,371
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	23,149,746	928,516	1,030,489	11,060,149	13,019,154	1,962,016	571,309	4,742,069	7,275,394	965,091	1,890,107
	394100	Electric Charging Stations											
99		ED-WA / ID / AN	51,258	0	0	51,258	51,258	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	51,258	0	0	51,258	51,258	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 March 31, 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
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	33,275,643	15,335,902	9,915,640	8,024,101	33,275,643	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,768,540	0	0	0	0	2,934,604	1,003,442	830,494	4,768,540	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	376,943	376,943	0	0	105,474	105,474	0	46,062	46,062
9		CD-WA / ID / AN	1,548,590	254,350	311,589	649,441	1,215,380	69,733	85,426	178,051	333,210	0	0	0
		TOTAL ACCOUNT	40,165,086	15,590,252	10,227,229	9,050,485	34,867,966	3,004,337	1,088,868	1,114,019	5,207,224	43,834	46,062	89,896
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	62,022,180	12,141,121	5,870,839	44,010,220	62,022,180	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	1,221,002	0	0	0	0	0	0	0	0	1,221,002	0	1,221,002
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514
7		CD-AA	35,872,124	0	0	25,586,151	25,586,151	0	0	7,159,359	7,159,359	0	3,126,614	3,126,614
9		CD-WA / ID / AN	11,274,092	601,315	3,185,129	5,061,802	8,848,246	164,857	873,239	1,387,750	2,425,846	0	0	0
		TOTAL ACCOUNT	112,627,618	12,742,436	9,055,968	74,658,173	96,456,577	857,051	1,426,333	9,238,527	11,521,911	1,221,002	3,428,128	4,649,130
	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	437,548	0	0	312,085	312,085	0	0	87,326	87,326	0	38,137	38,137
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	536,617	3,913	2,299	400,428	406,640	1,073	0	88,400	89,473	2,367	38,137	40,504
		TOTAL GENERAL PLANT	456,566,754	59,384,062	35,211,566	251,663,571	346,259,199	17,630,514	7,135,903	54,712,603	79,479,020	10,460,795	20,367,740	30,828,535

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 March 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,470,561	153,179	0	10,317,382	10,470,561	0	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	0	
99		GD-OR / AS	1,002,050	0	0	0	0	0	0	0	1,002,050	0	1,002,050	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,907	0	0	6,407,862	6,407,862	0	0	1,793,008	1,793,008	0	783,037	
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0	0	
		TOTAL ACCOUNT	22,452,775	153,179	0	16,877,547	17,030,726	1,022,594	779,605	1,834,763	3,636,962	1,002,050	783,037	1,785,087
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	8,007,822	4,997,744	23,524	2,986,554	8,007,822	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	1,678,738	0	0	0	0	0	0	1,168,972	1,168,972	0	509,766	
7		CD-AA	54,223,119	0	0	38,675,182	38,675,182	0	0	10,821,850	10,821,850	0	4,726,087	
9		CD-WA / ID / AN	142,865	0	75,095	37,030	112,125	0	20,588	10,152	30,740	0	0	
		TOTAL ACCOUNT	64,052,544	4,997,744	98,619	41,698,766	46,795,129	0	20,588	12,000,974	12,021,562	0	5,235,853	5,235,853
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	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	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	5,759,491	0	0	4,108,015	4,108,015	0	0	1,149,479	1,149,479	0	501,997	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,759,491	0	0	4,108,015	4,108,015	0	0	1,149,479	1,149,479	0	501,997	501,997
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	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	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	96,045,180	0	0	68,505,185	68,505,185	0	0	19,168,697	19,168,697	0	8,371,298	
8		CD-WA / ID / AN	0	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	8,371,298	8,371,298
	TOTAL		188,309,990	5,150,923	98,619	131,189,513	136,439,055	1,022,594	800,193	34,153,913	35,976,700	1,002,050	14,892,185	15,894,235

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 March 31, 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	(66,726,820)	(47,593,571)	(13,317,339)	(5,815,910)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(638,933)	(501,454)	(137,479)	0
7	283750 CD-AA	(546,395)	(389,722)	(109,049)	(47,624)
	Total	<u>(67,912,148)</u>	<u>(48,484,747)</u>	<u>(13,563,867)</u>	<u>(5,863,534)</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 March 31, 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			2,779,558	2,779,558					2,779,558
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			0	0					0
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(1)	(1)					(1)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	83,236,290	42,066,178		125,302,468	66,395,283	34,789,731	16,841,007	7,276,447	
TOTAL		83,236,290	42,066,178	2,779,557	128,082,025	66,395,283	34,789,731	16,841,007	7,276,447	2,779,557

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						