

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-1A
For Month Ended September 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(1,002,992)	(752,991)	(250,001)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	(1,002,992)	(752,991)	(250,001)
G-APL	Gas Net Adjusted Rate Base	404,374,905	272,657,820	131,717,085
	RATE OF RETURN	-0.248%	-0.276%	-0.190%

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 Month Ended September 30, 2015
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2011 thru 12-31-2013	100.000%	70.840%	29.160%
2	Input	Number of Customers Percent	9-01-2015 thru 09-30-2015	232,502 100.000%	153,981 66.228%	78,521 33.772%
3	G-OPS	Direct Distribution Operating Expense Percent	9-01-2015 thru 09-30-2015	1,380,792 100.000%	1,038,211 75.190%	342,581 24.810%
	Input	Jurisdictional 4-Factor Ratio	01-01-2014 thru 12-31-2014			
		Direct O & M Accounts 798 - 894		5,138,222	2,993,532	2,144,690
		Direct O & M Accounts 901 - 935		6,736,089	6,334,192	401,897
		Total		11,874,311	9,327,724	2,546,587
		Percentage		100.000%	78.554%	21.446%
		Direct Labor				
		Amount: Accounts 798 - 894		7,841,118	5,302,891	2,538,227
		Amount: Accounts 901 - 935		2,835,222	2,315,397	519,825
		Total		10,676,340	7,618,288	3,058,052
		Percentage		100.000%	71.357%	28.643%
		Total Number of Customers		231,528	153,467	78,061
		Percentage		100.000%	66.284%	33.716%
		Total Direct Plant		362,119,311	242,035,600	120,083,711
		Percentage		100.000%	66.839%	33.161%
4		Total Four Factor Allocators Percent		400.000%	283.034%	116.966%
				100.000%	70.758%	29.242%
6	Input	Actual Therms Purchased Percent	9-01-2015 thru 09-30-2015	8,765,856 100.000%	5,922,212 67.560%	2,843,644 32.440%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended September 30, 2015
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		71,329,474	60,416,061	7,188,338	3,725,075
	Direct O & M Accts 901 - 935		41,851,885	32,202,921	6,220,526	3,428,438
	Direct O & M Accts 901 - 905 Utility 9 Only		5,113,972	3,569,949	1,544,023	XXXXXX
	Adjustments		0			
	Total		118,295,331	96,188,931	14,952,887	7,153,513
	Percentage		100.000%	81.313%	12.640%	6.047%
	Direct Labor Accts 500 - 894		66,370,574	49,821,911	12,117,710	4,430,953
	Direct Labor Accts 901 - 935		5,437,133	3,522,548	278,804	1,635,781
	Direct Labor Accts 901 - 905 Utility 9 Only		9,861,227	6,556,215	3,305,012	XXXXXX
	Total		81,668,934	59,900,674	15,701,526	6,066,734
	Percentage		100.000%	73.346%	19.226%	7.428%
	Number of Customers at		699,916	370,194	231,528	98,194
	Percentage		100.000%	52.892%	33.079%	14.029%
	Net Direct Plant		2,799,108,133	2,201,148,885	393,544,662	204,414,586
	Percentage		100.000%	78.637%	14.060%	7.303%
	Total Percentages		400.000%	286.188%	79.005%	34.807%
	Average (CD AA)		100.000%	71.547%	19.751%	8.702%

7

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Month Ended September 30, 2015
 Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		10,308,779	0	6,790,084	3,518,695
	Direct O & M Accts 901 - 935		9,216,208	0	5,941,535	3,274,673
	Direct O & M Accts 901 - 905 Utility 9 Only		1,544,023	0	1,544,023	XXXXXX
	Total		21,069,010	0	14,275,642	6,793,368
	Percentage		100.000%	0.000%	67.757%	32.243%
	Direct Labor Accts 580 - 894		12,684,814	0	9,288,418	3,396,396
	Direct Labor Accts 901 - 935		1,603,381	0	233,486	1,369,895
	Direct Labor Accts 901 - 905 Utility 9 Only		3,305,012	0	3,305,012	XXXXXX
	Total		17,593,207	0	12,826,916	4,766,291
	Percentage		100.000%	0.000%	72.908%	27.092%
	Number of Customers at		329,722	0	231,528	98,194
	Percentage		100.000%	0.000%	70.219%	29.781%
	Net Direct Plant		588,468,040	0	385,114,173	203,353,867
	Percentage		100.000%	0.000%	65.444%	34.556%
	Total Percentages		400.000%	0.000%	276.328%	123.672%
	Average (GD AA)		100.000%	0.000%	69.082%	30.918%

8

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended September 30, 2015
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input		01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		67,621,722	60,416,061	7,205,661	0
	Direct O & M Accts 901 - 935		38,441,898	32,202,921	6,238,977	0
	Adjustments		0	0	0	0
	Total		106,063,620	92,618,982	13,444,638	0
	Percentage		100.000%	87.324%	12.676%	0.000%
	Direct Labor Accts 580 - 894		61,766,029	49,821,911	11,944,118	0
	Direct Labor Accts 901 - 935		3,969,931	3,522,548	447,383	0
	Total		65,735,960	53,344,459	12,391,501	0
	Percentage		100.000%	81.150%	18.850%	0.000%
	Number of Customers at		601,722	370,194	231,528	0
	Percentage		100.000%	61.522%	38.478%	0.000%
	Net Direct Plant		2,563,811,758	2,178,697,585	385,114,173	0
	Percentage		100.000%	84.979%	15.021%	0.000%
	Total Percentages		400.000%	314.975%	85.025%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.744%	21.256%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2014 thru 12-31-2014	100.000%	0.000%	80.900%	19.100%
10	Actual Annual Throughput Percent	01-01-2014 thru 12-31-2014				
			System	Washington	Idaho	
			247,081,167	170,084,636	76,996,531	
			100.000%	68.838%	31.162%	
11	Book Depreciation Percent	9-01-2015 thru 09-30-2015	1,579,277	1,067,062	512,215	
			100.000%	67.566%	32.434%	
12	Net Gas Plant (before DFIT) - AMA Percent	08-01-2015 thru 09-30-2015	469,273,780	314,591,249	154,682,531	
			100.000%	67.038%	32.962%	
13	G-PLT Net Gas General Plant - AMA Percent	08-01-2015 thru 09-30-2015	51,381,066	36,946,779	14,434,287	
			100.000%	71.907%	28.093%	
14	Net Allocated Schedule M's - AMA Percent	9-01-2015 thru 09-30-2015	-4,345,521	-2,932,855	-1,412,666	
			100.000%	67.491%	32.509%	

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended September 30, 2015
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

99 Input Not Allocated

0.000%

0.000%

0.000%

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended September 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99	480000 Residential	5,004,470	0	5,004,470	3,615,679	0	3,615,679	1,388,791	0	1,388,791
99	4812XX Commercial - Firm & Interruptible	2,680,635	0	2,680,635	1,812,893	0	1,812,893	867,742	0	867,742
99	4813XX Industrial-Firm	175,402	0	175,402	95,599	0	95,599	79,803	0	79,803
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	6,658	0	6,658	5,480	0	5,480	1,178	0	1,178
99	499XXX Unbilled Revenue	1,066,232	0	1,066,232	794,939	0	794,939	271,293	0	271,293
	TOTAL SALES TO ULTIMATE CUSTOMERS	8,933,397	0	8,933,397	6,324,590	0	6,324,590	2,608,807	0	2,608,807
	OTHER OPERATING REVENUES:									
99	483XXX Sales for Resale	11,881,781	0	11,881,781	8,027,331	0	8,027,331	3,854,450	0	3,854,450
4	488000 Miscellaneous Service Revenues	1,430	0	1,430	778	0	778	652	0	652
99	4893XX Transportation Revenues	332,117	0	332,117	301,606	0	301,606	30,511	0	30,511
99	493000 Rent from Gas Property	0	0	0	0	0	0	0	0	0
4	495XXX Other Gas Revenues	473,237	21,426	494,663	351,587	15,161	366,748	121,650	6,265	127,915
99	496100 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	12,688,565	21,426	12,709,991	8,681,302	15,161	8,696,463	4,007,263	6,265	4,013,528
	TOTAL GAS REVENUES	21,621,962	21,426	21,643,388	15,005,892	15,161	15,021,053	6,616,070	6,265	6,622,335
	PRODUCTION EXPENSES:									
G-804	804/805 City Gate Purchases	19,098,823	0	19,098,823	12,960,116	0	12,960,116	6,138,707	0	6,138,707
99	808XXX Net Natural Gas Storage Transactions	(2,891,071)	0	(2,891,071)	(1,953,207)	0	(1,953,207)	(937,864)	0	(937,864)
99	811000 Gas Used for Products Extraction	(12,929)	0	(12,929)	(8,735)	0	(8,735)	(4,194)	0	(4,194)
10	813000 Other Gas Expenses	0	101,565	101,565	0	69,915	69,915	0	31,650	31,650
99	813010 Gas Technology Institute (GTI) Expenses	3,434	0	3,434	2,370	0	2,370	1,064	0	1,064
	TOTAL PRODUCTION EXPENSES	16,198,257	101,565	16,299,822	11,000,544	69,915	11,070,459	5,197,713	31,650	5,229,363
	UNDERGROUND STORAGE EXPENSES:									
1	814000 Supervision & Engineering	0	175	175	0	124	124	0	51	51
1	824000 Other Expenses	0	51,287	51,287	0	36,332	36,332	0	14,955	14,955
1	837000 Other Equipment	0	47,892	47,892	0	33,927	33,927	0	13,965	13,965
	TOTAL UNDERGROUND STORAGE OPER EXP	0	99,354	99,354	0	70,383	70,383	0	28,971	28,971
G-DEPX	Depreciation Expense-Underground Storage	0	52,386	52,386	0	37,110	37,110	0	15,276	15,276
G-AMTX	Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX	Taxes Other Than FIT	0	22,544	22,544	0	15,970	15,970	0	6,574	6,574
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	74,949	74,949	0	53,093	53,093	0	21,856	21,856

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended September 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UNDERGROUND STORAGE EXPENSES	0	174,303	174,303	0	123,476	123,476	0	50,827	50,827

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GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended September 30, 2015	
Average of Monthly Averages Basis	

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	38,607	74,336	112,943	31,853	55,893	87,746	6,754	18,443	25,197
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	329,452	66,659	396,111	270,431	50,121	320,552	59,021	16,538	75,559
3	875000 Measuring & Reg Sta Exp-General	3,125	0	3,125	3,010	0	3,010	115	0	115
3	876000 Measuring & Reg Sta Exp-Industrial	64	0	64	64	0	64	0	0	0
3	877000 Measuring & Reg Sta Exp-City Gate	5,379	0	5,379	3,960	0	3,960	1,419	0	1,419
3	878000 Meter & House Regulator Expenses	261,494	1,309	262,803	238,552	984	239,536	22,942	325	23,267
3	879000 Customer Installation Expenses	198,639	10,819	209,458	117,070	8,135	125,205	81,569	2,684	84,253
3	880000 Other Expenses	85,159	51,736	136,895	64,001	38,900	102,901	21,158	12,836	33,994
3	881000 Rents	0	2,653	2,653	0	1,995	1,995	0	658	658
	MAINTENANCE									
3	885000 Supervision & Engineering	8,826	0	8,826	6,646	0	6,646	2,180	0	2,180
3	887000 Mains	176,689	0	176,689	136,360	0	136,360	40,329	0	40,329
3	889000 Measuring & Reg Sta Exp-General	11,504	1,950	13,454	14,138	1,466	15,604	(2,634)	484	(2,150)
3	890000 Measuring & Reg Sta Exp-Industrial	23,188	0	23,188	22,232	0	22,232	956	0	956
3	891000 Measuring & Reg Sta Exp-City Gate	6,657	0	6,657	1,434	0	1,434	5,223	0	5,223
3	892000 Services	122,544	996	123,540	61,718	749	62,467	60,826	247	61,073
3	893000 Meters & House Regulators	109,426	59,672	169,098	66,703	44,867	111,570	42,723	14,805	57,528
3	894000 Other Equipment	39	(52)	(13)	39	(39)	0	0	(13)	(13)
	TOTAL DISTRIBUTION OPERATING EXP	1,380,792	270,078	1,650,870	1,038,211	203,071	1,241,282	342,581	67,007	409,588
G-DEPX	Depreciation Expense-Distribution	1,153,350	5,383	1,158,733	766,560	3,637	770,197	386,790	1,746	388,536
G-OTX	Taxes Other Than FIT	631,074	0	631,074	507,187	0	507,187	123,887	0	123,887
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	1,784,424	5,383	1,789,807	1,273,747	3,637	1,277,384	510,677	1,746	512,423
	TOTAL DISTRIBUTION EXPENSES	3,165,216	275,461	3,440,677	2,311,958	206,708	2,518,666	853,258	68,753	922,011

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For Month Ended September 30, 2015	
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AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	16,958	16,958	0	11,231	11,231	0	5,727	5,727
2	902000	Meter Reading Expenses	161,900	11,640	173,540	146,028	7,709	153,737	15,872	3,931	19,803
G-903	903XXX	Customer Records & Collection Expenses	80,878	382,766	463,644	53,480	253,498	306,978	27,398	129,268	156,666
2	904000	Uncollectible Accounts	0	158,503	158,503	0	104,973	104,973	0	53,530	53,530
2	905000	Misc Customer Accounts	0	26,513	26,513	0	17,559	17,559	0	8,954	8,954
TOTAL CUSTOMER ACCOUNTS EXPENSES			242,778	596,380	839,158	199,508	394,970	594,478	43,270	201,410	244,680
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	320,829	12,733	333,562	313,774	8,433	322,207	7,055	4,300	11,355
2	909000	Advertising	0	40,693	40,693	0	26,950	26,950	0	13,743	13,743
2	910000	Misc Customer Service & Info Exp	0	8,931	8,931	0	5,915	5,915	0	3,016	3,016
TOTAL CUSTOMER SERVICE & INFO EXP			320,829	62,357	383,186	313,774	41,298	355,072	7,055	21,059	28,114
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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Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000 Salaries	8,778	726,644	735,422	6,148	514,159	520,307	2,630	212,485	215,115
4	921000 Office Supplies & Expenses	964	91,790	92,754	964	64,949	65,913	0	26,841	26,841
4	922000 Admin. Expenses Transferred - Credit	0	(1,484)	(1,484)	0	(1,050)	(1,050)	0	(434)	(434)
4	923000 Outside Services Employed	820	230,042	230,862	820	162,773	163,593	0	67,269	67,269
4	924000 Property Insurance Premium	0	29,113	29,113	0	20,600	20,600	0	8,513	8,513
4	925XXX Injuries and Damages	21	75,141	75,162	21	53,168	53,189	0	21,973	21,973
4	926XXX Employee Pensions and Benefits	0	19,094	19,094	0	13,511	13,511	0	5,583	5,583
4	928000 Regulatory Commission Expenses	87,117	14,489	101,606	53,772	10,252	64,024	33,345	4,237	37,582
4	930000 Miscellaneous General Expenses	5,278	118,407	123,685	4,346	83,782	88,128	932	34,625	35,557
4	931000 Rents	1,300	24,669	25,969	1,300	17,455	18,755	0	7,214	7,214
4	935000 Maintenance of General Plant	23,823	212,163	235,986	17,446	150,122	167,568	6,377	62,041	68,418
TOTAL ADMIN & GEN OPERATING EXP		128,101	1,540,068	1,668,169	84,817	1,089,721	1,174,538	43,284	450,347	493,631
G-DEPX	Depreciation Expense-General Plant	30,998	337,161	368,159	21,187	238,568	259,755	9,811	98,593	108,404
G-AMTX	Amortization Expense - General Plant - 303000	2,410	9,901	12,311	2,072	7,006	9,078	338	2,895	3,233
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	259	309,455	309,714	0	218,965	218,965	259	90,490	90,749
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	438	438	0	310	310	0	128	128
99	407025 WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229 Idaho Earnings Test Amortization	(39,424)	0	(39,424)	0	0	0	(39,424)	0	(39,424)
99	407335 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425 WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468 Project Compass Deferral - ID	(64,094)	0	(64,094)	0	0	0	(64,094)	0	(64,094)
TOTAL A&G DEPR/AMRT/NON-FIT TAXES		(69,851)	656,955	587,104	23,259	464,849	488,108	(93,110)	192,106	98,996
TOTAL ADMIN & GENERAL EXPENSES		58,250	2,197,023	2,255,273	108,076	1,554,570	1,662,646	(49,826)	642,453	592,627
TOTAL EXPENSES BEFORE FIT		19,985,330	3,407,089	23,392,419	13,933,860	2,390,937	16,324,797	6,051,470	1,016,152	7,067,622
NET OPERATING INCOME (LOSS) BEFORE FIT				(1,749,031)			(1,303,744)			(445,287)
G-FIT	FEDERAL INCOME TAX			(1,545,155)			(1,091,715)			(453,440)
G-FIT	DEFERRED FEDERAL INCOME TAX			801,621			542,619			259,002
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(2,505)			(1,657)			(848)
GAS NET OPERATING INCOME (LOSS)				(1,002,992)			(752,991)			(250,001)

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended September 30, 2015	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

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

Direct Allocated Total Direct Allocated Total Direct Allocated Total

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%		70.840%		29.160%
G-ALL	2	Number of Customers	100.000%		66.228%		33.772%
G-ALL	3	Direct Distribution Operating Expense	100.000%		75.190%		24.810%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%		70.758%		29.242%
G-ALL	10	Actual Annual Throughput	100.000%		68.838%		31.162%
G-ALL	99	Not Allocated	0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended September 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU	4,560	21,426	25,986	4,560	15,161	19,721	0	6,265	6,265
4	495028	DEFERRED EXCHANGE RESERVATION	375,000	0	375,000	253,350	0	253,350	121,650	0	121,650
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
4	495328	RESIDENTIAL DECOUPLING DEFERRE	(12,316)	0	(12,316)	(12,316)	0	(12,316)	0	0	0
4	495329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	105,993	0	105,993	105,993	0	105,993	0	0	0
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	473,237	21,426	494,663	351,587	15,161	366,748	121,650	6,265	127,915

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended September 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	15,188,638	0	15,188,638	10,260,610	0	10,260,610	4,928,028	0	4,928,028
1	804001	Pipeline Demand Costs	2,176,542	0	2,176,542	1,541,862	0	1,541,862	634,680	0	634,680
1	804002	Transport Variable Charges	70,323	0	70,323	49,817	0	49,817	20,506	0	20,506
6	804010	Gas Costs - Fixed Hedge	23,621	0	23,621	15,958	0	15,958	7,663	0	7,663
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	39,035	0	39,035	26,372	0	26,372	12,663	0	12,663
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	(658,912)	0	(658,912)	(445,161)	0	(445,161)	(213,751)	0	(213,751)
6	804700	Gas Costs - Offsystem Bookout	119,233	0	119,233	80,554	0	80,554	38,679	0	38,679
6	804711	Gas Costs - Offsystem Bookout Offset	(119,233)	0	(119,233)	(80,554)	0	(80,554)	(38,679)	0	(38,679)
6	804730	Gas Costs - Intracompany LDC Gas	564,406	0	564,406	381,313	0	381,313	183,093	0	183,093
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(140,034)	0	(140,034)	(59,975)	0	(59,975)	(80,059)	0	(80,059)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	1,835,204	0	1,835,204	1,189,320	0	1,189,320	645,884	0	645,884
		TOTAL PURCHASED GAS COSTS	19,098,823	0	19,098,823	12,960,116	0	12,960,116	6,138,707	0	6,138,707

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	6	Actual Therms Purchased	100.000%	67.560%	32.440%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-1A
For Month Ended September 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	80,878	382,766	463,644	53,480	253,498	306,978	27,398	129,268	156,666
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			80,878	382,766	463,644	53,480	253,498	306,978	27,398	129,268	156,666

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.228%	33.772%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.038%	32.962%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended September 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	17,923	12,733	30,656	10,868	8,433	19,301	7,055	4,300	11,355
99	908600	Public Purpose Tariff Rider Expense Offset	148,204	0	148,204	148,204	0	148,204	0	0	0
99	908610	Limited Income Tax Refund Program	121,208	0	121,208	121,208	0	121,208	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	33,494	0	33,494	33,494	0	33,494	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			320,829	12,733	333,562	313,774	8,433	322,207	7,055	4,300	11,355

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.228%	33.772%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended September 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.63%	51.63%
2	Cost of Debt		5.317%	5.290%
	Total Cost of Debt		2.745%	2.731%
	Total Weighted Cost		2.745%	2.731%
G-APL	Net Rate Base	404,374,905	272,657,820	131,717,085
	Interest Deduction for FIT Calculation	11,081,651	7,484,457	3,597,194
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended September 30, 2015				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	21,643,388	15,021,053	6,622,335
G-OPS	Operating & Maintenance Expense	20,940,559	14,506,212	6,434,347
G-OPS	Book Deprec/Amort and Reg Amortizations	1,798,242	1,295,428	502,814
G-OTX	Taxes Other than FIT	653,618	523,157	130,461
	Net Operating Income Before FIT	(1,749,031)	(1,303,744)	(445,287)
G-INT	Less: Interest Expense	923,471	623,705	299,766
G-SCM	Schedule M Adjustments	(1,742,226)	(1,191,737)	(550,489)
	Taxable Net Operating Income	(4,414,728)	(3,119,186)	(1,295,542)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(1,545,155)	(1,091,715)	(453,440)
G-DTE	Deferred FIT	801,621	542,619	259,002
99	411400 Amortized Investment Tax Credit	(2,505)	(1,657)	(848)
	Total FIT/Deferred FIT & ITC	(746,039)	(550,753)	(195,286)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

GAS SCHEDULE M ITEMS

For Month Ended September 30, 2015

Average of Monthly Averages Basis

Report ID:
G-SCM-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,187,017	714,743	1,901,760	789,819	505,609	1,295,428	397,198	209,134	606,332
12	997001	Contributions In Aid of Construction	0	36,162	36,162	0	24,242	24,242	0	11,920	11,920
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	60,902	60,902	0	43,093	43,093	0	17,809	17,809
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	1,695,170	0	1,695,170	1,129,345	0	1,129,345	565,825	0	565,825
4	997015	Airplane Lease Payments	0	14,347	14,347	0	10,152	10,152	0	4,195	4,195
12	997016	Redemption Expense Amortization	0	24,458	24,458	0	16,396	16,396	0	8,062	8,062
4	997020	FAS87 Current Pension Accrual	0	(1,299,642)	(1,299,642)	0	(919,601)	(919,601)	0	(380,041)	(380,041)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(123,132)	0	(123,132)	(123,132)	0	(123,132)	0	0	0
12	997032	Interest Rate Swaps	0	(1,846,558)	(1,846,558)	0	(1,237,896)	(1,237,896)	0	(608,662)	(608,662)
4	997033	DSM Tariff Rider	(85,735)	0	(85,735)	(88,408)	0	(88,408)	2,673	0	2,673
12	997048	AFUDC	0	(10,223)	(10,223)	0	(6,853)	(6,853)	0	(3,370)	(3,370)
11	997049	Tax Depreciation	0	(2,307,323)	(2,307,323)	0	(1,558,966)	(1,558,966)	0	(748,357)	(748,357)
1	997055	Deferred Gas Exchange	0	375,000	375,000	0	265,650	265,650	0	109,350	109,350
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	28,773	0	28,773	33,494	0	33,494	(4,721)	0	(4,721)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	130,440	130,440	0	88,133	88,133	0	42,307	42,307
4	997081	Deferred Compensation	0	(149,465)	(149,465)	0	(105,758)	(105,758)	0	(43,707)	(43,707)
4	997082	Meal Disallowances	0	11,126	11,126	0	7,873	7,873	0	3,253	3,253
4	997083	Paid Time Off	0	21,204	21,204	0	15,004	15,004	0	6,200	6,200
2	997084	Customer Uncollectibles	0	(120,693)	(120,693)	0	(79,933)	(79,933)	0	(40,760)	(40,760)
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	0	0	0	0	0	0	0	0
12	997102	Amort Idaho Earnings Test (254229)	(34,703)	0	(34,703)	0	0	0	(34,703)	0	(34,703)
99	997103	Def Project Compass	(64,094)	0	(64,094)	0	0	0	(64,094)	0	(64,094)
		TOTAL SCHEDULE M ADJUSTMENTS	2,702,093	(4,345,522)	(1,742,226)	1,741,118	(2,932,855)	(1,191,737)	862,178	(1,412,667)	(550,489)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.840%	29.160%
G-ALL	2	Number of Customers	100.000%	66.228%	33.772%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	67.560%	32.440%
G-ALL	11	Book Depreciation	100.000%	67.566%	32.434%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.038%	32.962%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month Ended September 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	1,210,185	816,766	393,419
99	410100	Deferred Federal Income Tax Exp	(485,627)	(321,232)	(164,395)
		SUBTOTAL	724,558	495,534	229,024
14	411100	Deferred Federal Income Tax Expense - Allocated	87,134	58,808	28,326
99	411100	Deferred Federal Income Tax Exp	(10,071)	(11,723)	1,652
		SUBTOTAL	77,063	47,085	29,978
		Total Deferred Federal Income Tax Expense	801,621	542,619	259,002

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.491%	32.509%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended September 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	22,544	22,544	0	15,970	15,970	0	6,574	6,574
		TOTAL UNDERGROUND STORAGE TAX	0	22,544	22,544	0	15,970	15,970	0	6,574	6,574
		DISTRIBUTION									
99	408110	State Excise Tax	90,157	0	90,157	90,157	0	90,157	0	0	0
99	408120	Municipal Occupation & License Tax	232,456	0	232,456	194,063	0	194,063	38,393	0	38,393
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	347,362	0	347,362	222,967	0	222,967	124,395	0	124,395
99	409100	State Income Tax	(38,901)	0	(38,901)	0	0	0	(38,901)	0	(38,901)
		TOTAL DISTRIBUTION TAX	631,074	0	631,074	507,187	0	507,187	123,887	0	123,887
		TOTAL TAXES OTHER THAN FIT	631,074	22,544	653,618	507,187	15,970	523,157	123,887	6,574	130,461

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Month Ended September 30, 2015
 Average of Monthly Averages Basis

Report ID:
G-PLT-1A

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)	1,203,631	1,792,498	2,996,129	1,022,594	1,268,336	2,290,930	181,037	524,162	705,199
4	3031XX	Misc Intangible IT Plant (3031XX)	15,871	31,569,952	31,585,823	0	22,338,266	22,338,266	15,871	9,231,686	9,247,557
TOTAL INTANGIBLE PLANT			1,219,502	33,362,450	34,581,952	1,022,594	23,606,602	24,629,196	196,908	9,755,848	9,952,756
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	466,806	466,806	0	330,685	330,685	0	136,121	136,121
1	351XXX	Structures & Improvements	0	1,724,648	1,724,648	0	1,221,741	1,221,741	0	502,907	502,907
1	352XXX	Wells	0	18,664,824	18,664,824	0	13,222,161	13,222,161	0	5,442,663	5,442,663
1	353000	Lines	0	1,044,478	1,044,478	0	739,908	739,908	0	304,570	304,570
1	354000	Compressor Station Equipment	0	11,848,162	11,848,162	0	8,393,238	8,393,238	0	3,454,924	3,454,924
1	355000	Measuring & Regulating Equipment	0	518,917	518,917	0	367,601	367,601	0	151,316	151,316
1	356000	Purification Equipment	0	403,713	403,713	0	285,990	285,990	0	117,723	117,723
1	357000	Other Equipment	0	1,828,656	1,828,656	0	1,295,420	1,295,420	0	533,236	533,236
TOTAL UNDERGROUND STORAGE PLANT			0	36,500,204	36,500,204	0	25,856,744	25,856,744	0	10,643,460	10,643,460
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	907,684	0	907,684	543,472	0	543,472	364,212	0	364,212
6	376000	Mains	273,869,259	2,512,521	276,381,780	177,207,706	1,697,459	178,905,165	96,661,553	815,062	97,476,615
6	378000	Measuring & Reg Station Equip-General	5,467,993	127,100	5,595,093	3,295,320	85,869	3,381,189	2,172,673	41,231	2,213,904
6	379000	Measuring & Reg Station Equip-City Gate	6,248,016	0	6,248,016	1,908,468	0	1,908,468	4,339,548	0	4,339,548
6	380000	Services	189,650,278	0	189,650,278	128,849,032	0	128,849,032	60,801,246	0	60,801,246
6	381000	Meters	72,750,601	0	72,750,601	49,737,702	0	49,737,702	23,012,899	0	23,012,899
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	3,352,627	0	3,352,627	2,583,250	0	2,583,250	769,377	0	769,377
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			552,521,451	2,639,621	555,161,072	364,312,138	1,783,328	366,095,466	188,209,313	856,293	189,065,606
GENERAL PLANT											
4	389XXX	Land & Land Rights	686,401	1,272,077	1,958,478	593,465	900,096	1,493,561	92,936	371,981	464,917
4	390XXX	Structures & Improvements	4,975,850	18,125,288	23,101,138	3,738,594	12,825,091	16,563,685	1,237,256	5,300,197	6,537,453
4	391XXX	Office Furniture & Equipment	30,752	13,530,980	13,561,732	8,197	9,574,251	9,582,448	22,555	3,956,729	3,979,284
4	392XXX	Transportation Equipment	9,732,231	1,976,066	11,708,297	7,206,662	1,398,225	8,604,887	2,525,569	577,841	3,103,410
4	393000	Stores Equipment	151,597	634,803	786,400	114,199	449,174	563,373	37,398	185,629	223,027
4	394000	Tools, Shop & Garage Equipment	2,560,725	4,328,229	6,888,954	1,982,950	3,062,568	5,045,518	577,775	1,265,661	1,843,436

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended September 30, 2015
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	40,007	397,619	437,626	30,173	281,347	311,520	9,834	116,272	126,106
4	396XXX	Power Operated Equipment	3,867,129	1,110,766	4,977,895	2,920,386	785,956	3,706,342	946,743	324,810	1,271,553
4	397XXX	Communications Equipment	2,266,558	8,598,327	10,864,885	849,309	6,084,004	6,933,313	1,417,249	2,514,323	3,931,572
4	398000	Miscellaneous Equipment	1,060	86,028	87,088	1,060	60,872	61,932	0	25,156	25,156
		TOTAL GENERAL PLANT	24,312,310	50,060,183	74,372,493	17,444,995	35,421,584	52,866,579	6,867,315	14,638,599	21,505,914
		TOTAL PLANT IN SERVICE	578,053,263	122,562,458	700,615,721	382,779,727	86,668,258	469,447,985	195,273,536	35,894,200	231,167,736
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,905,761)	(13,905,761)	0	(9,850,841)	(9,850,841)	0	(4,054,920)	(4,054,920)
G-ADEP		Distribution Plant	(184,155,844)	(1,554,306)	(185,710,150)	(121,858,437)	(1,050,089)	(122,908,526)	(62,297,407)	(504,217)	(62,801,624)
G-ADEP		General Plant	(8,246,653)	(14,693,538)	(22,940,191)	(5,486,312)	(10,396,854)	(15,883,166)	(2,760,341)	(4,296,684)	(7,057,025)
		TOTAL ACCUMULATED DEPRECIATION	(192,402,497)	(30,153,605)	(222,556,102)	(127,344,749)	(21,297,784)	(148,642,533)	(65,057,748)	(8,855,821)	(73,913,569)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(188,277)	(240,593)	(428,870)	(134,315)	(170,239)	(304,554)	(53,962)	(70,354)	(124,316)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(5,866)	(8,059,844)	(8,065,710)	0	(5,702,984)	(5,702,984)	(5,866)	(2,356,860)	(2,362,726)
G-AAAMT		Underground Storage	0	(240,020)	(240,020)	0	(170,030)	(170,030)	0	(69,990)	(69,990)
G-AAAMT		General Plant - 390200, 396200	(4,598)	(46,638)	(51,236)	(3,634)	(33,000)	(36,634)	(964)	(13,638)	(14,602)
		TOTAL ACCUMULATED AMORTIZATION	(198,741)	(8,587,095)	(8,785,836)	(137,949)	(6,076,253)	(6,214,202)	(60,792)	(2,510,842)	(2,571,634)
		TOTAL ACCUMULATED DEPR/AMORT	(192,601,238)	(38,740,700)	(231,341,938)	(127,482,698)	(27,374,037)	(154,856,735)	(65,118,540)	(11,366,663)	(76,485,203)
		NET GAS UTILITY PLANT before DFIT	385,452,025	83,821,758	469,273,783	255,297,029	59,294,221	314,591,250	130,154,996	24,527,537	154,682,533
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(80,546,020)	(80,546,020)	0	(53,996,441)	(53,996,441)	0	(26,549,579)	(26,549,579)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,925,432)	(13,925,432)	0	(9,848,553)	(9,848,553)	0	(4,076,879)	(4,076,879)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(107,919)	(107,919)	0	(76,361)	(76,361)	0	(31,558)	(31,558)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(938,957)	(938,957)	0	(629,458)	(629,458)	0	(309,499)	(309,499)
		TOTAL ACCUMULATED DFIT	0	(95,518,328)	(95,518,328)	0	(64,550,813)	(64,550,813)	0	(30,967,515)	(30,967,515)
		NET GAS UTILITY PLANT	385,452,025	(11,696,570)	373,755,455	255,297,029	(5,256,592)	250,040,437	130,154,996	(6,439,978)	123,715,018

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	67.560%	32.440%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.038%	32.962%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended September 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	385,452,025	(11,696,570)	373,755,455	255,297,029	(5,256,592)	250,040,437	130,154,996	(6,439,978)	123,715,018
	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	4,059,886	4,059,886	0	1,671,178	1,671,178
1	164100 Gas Inventory--Jackson Prairie	0	16,398,886	16,398,886	0	11,616,971	11,616,971	0	4,781,915	4,781,915
4	252000 Customer Advances	(81,232)	(253)	(81,485)	(11,804)	(179)	(11,983)	(69,428)	(74)	(69,502)
99	235199 Customer Deposits	(438,817)	0	(438,817)	(438,817)	0	(438,817)	0	0	0
C-WKC	Working Capital	7,391,326	1,618,476	9,009,802	7,391,326	0	7,391,326	0	1,618,476	1,618,476
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	6,871,277	23,748,173	30,619,450	6,940,705	15,676,678	22,617,383	(69,428)	8,071,495	8,002,067
	NET RATE BASE	392,323,302	12,051,603	404,374,905	262,237,734	10,420,086	272,657,820	130,085,568	1,631,517	131,717,085

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended September 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	653,527	653,527										
	Hydro (ED-AN)	747,317	747,317										
	Other (ED-AN)	782,163	782,163										
Total Electric Production		2,183,007	2,183,007										
Electric Transmission													
	ED-AN	927,303	927,303										
Total Electric Transmission		927,303	927,303										
Electric Distribution													
	ED-AN	3,424	3,424										
	ED-ID	1,288,555	1,288,555										
	ED-WA	2,145,642	2,145,642										
Total Electric Distribution		3,437,621	3,437,621										
Gas Underground Storage													
1	GD-AN	52,386	52,386			52,386	52,386		37,110	37,110		15,276	15,276
	GD-OR	9,966		9,966									
Total Gas Underground Storage		62,352	52,386	9,966		52,386	52,386		37,110	37,110		15,276	15,276
Gas Distribution													
6	GD-AN	5,383	5,383			5,383	5,383		3,637	3,637		1,746	1,746
	GD-ID	386,790	386,790		386,790	386,790	386,790				386,790		386,790
	GD-WA	766,560	766,560		766,560	766,560	766,560	766,560		766,560			
	GD-OR	506,446		506,446									
Total Gas Distribution		1,665,179	1,158,733	506,446	1,153,350	5,383	1,158,733	766,560	3,637	770,197	386,790	1,746	388,536
General Plant													
	ED-AN	240,128	240,128										
	ED-ID	16,410	16,410										
	ED-WA	94,878	94,878										
7,4	CD-AA	1,550,588	1,109,399	306,257	134,932		306,257		216,701	216,701		89,556	89,556
9,4	CD-AN	58,128	45,772	12,356			12,356		8,743	8,743		3,613	3,613
9	CD-ID	27,920	21,985	5,935		5,935	5,935				5,935		5,935
9	CD-WA	15,116	11,903	3,213		3,213	3,213	3,213		3,213			
8,4	GD-AA	21,994		15,194	6,800		15,194		10,751	10,751		4,443	4,443
4	GD-AN	3,354	3,354				3,354		2,373	2,373		981	981
	GD-ID	3,876	3,876			3,876	3,876				3,876		3,876
	GD-WA	17,974	17,974			17,974	17,974	17,974		17,974			
	GD-OR	17,463		17,463									
Total General Plant		2,067,829	1,540,475	368,159	159,195	30,998	337,161	368,159	21,187	238,568	259,755	9,811	98,593
Total Depreciation Expense		10,343,291	8,088,406	1,579,278	675,607	1,184,348	394,930	1,579,278	787,747	279,315	1,067,062	396,601	115,615

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended September 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	System Contract Demand	70.840%	29.160%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	Jurisdictional 4-Factor Ratio	70.758%	29.242%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	6	Actual Therms Purchased	67.560%	32.440%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
For Month Ended September 30, 2015
Average of Monthly Averages Basis

Report ID:
G-AMTX-1A

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	76,534	76,534												
Misc Intangible Plt (303000)	ED-AN	20,003	20,003												
Total Production/Transmission		96,537	96,537												
Distribution															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	237	237												
Total Distribution		2,250	2,250												
General Plant - 303000															
7,4	CD-AA	49,259	35,243	9,729	4,287		9,729	9,729		6,884	6,884		2,845	2,845	
9,4	CD-AN	810	638	172			172	172		122	122		50	50	
	GD-ID	338		338			338	338				338		338	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	672			672										
Total General Plant - 303000		53,151	35,881	12,311	4,959		2,410	9,901	12,311	2,072	7,006	9,078	338	2,895	3,233
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	1,460,133	1,044,681	288,391	127,061			288,391	288,391		204,060	204,060		84,331	84,331
9,4	CD-AN	763	601	162				162	162		115	115		47	47
9,4	CD-ID	1,219	960	259			259	259					259	259	
	ED-AN	38,072	38,072												
	ED-ID	396	396												
	ED-WA	86,462	86,462												
8,4	GD-AA	30,257		20,902	9,355		20,902	20,902		14,790	14,790		6,112	6,112	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		1,617,302	1,171,172	309,714	136,416		259	309,455	309,714		218,965	218,965	259	90,490	90,749
Gas Underground Storage															
1	GD-AN	19		19				19	19		13	13		6	6
Total Gas Underground Storage		19		19				19	19		13	13		6	6
General Plant - 390200, 396200															
7,4	CD-AA	2,219	1,588	438	193			438	438		310	310		128	128
4	ED-AN	44	44												
	GD-OR	0			0										
Total General Plant- 390200, 396200		2,263	1,632	438	193			438	438		310	310		128	128
Total Amortization Expense		1,771,522	1,307,472	322,482	141,568		2,669	319,813	322,482	2,072	226,294	228,366	597	93,519	94,116

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1 System Contract Demand	70.840%	29.160%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4 Jurisdictional 4-Factor Rat	70.758%	29.242%
9 Elec/Gas North 4-Factor	78.744%	21.256%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended September 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	(290,991,394)	(290,991,394)										
	Hydro (ED-AN)	(136,636,392)	(136,636,392)										
	Other (ED-AN)	(100,395,369)	(100,395,369)										
Total Electric Production	(528,023,155)	(528,023,155)											
Electric Transmission													
	ED-AN	(200,068,261)	(200,068,261)										
Total Electric Transmission	(200,068,261)	(200,068,261)											
Electric Distribution													
	ED-AN	(21,495)	(21,495)										
	ED-ID	(172,961,613)	(172,961,613)										
	ED-WA	(277,765,337)	(277,765,337)										
Total Electric Distribution	(450,748,445)	(450,748,445)											
Gas Underground Storage													
1	GD-AN	(13,905,761)	(13,905,761)		(13,905,761)	(13,905,761)		(9,850,841)	(9,850,841)		(4,054,920)	(4,054,920)	
	GD-OR	(712,118)		(712,118)									
Total Gas Underground Storage	(14,617,879)		(13,905,761)	(712,118)	(13,905,761)	(13,905,761)		(9,850,841)	(9,850,841)		(4,054,920)	(4,054,920)	
Gas Distribution													
6	GD-AN	(1,554,306)	(1,554,306)			(1,554,306)	(1,554,306)	(1,050,089)	(1,050,089)		(504,217)	(504,217)	
	GD-ID	(62,297,407)	(62,297,407)		(62,297,407)	(62,297,407)				(62,297,407)		(62,297,407)	
	GD-WA	(121,858,437)	(121,858,437)		(121,858,437)	(121,858,437)	(121,858,437)		(121,858,437)				
	GD-OR	(95,779,037)		(95,779,037)									
Total Gas Distribution	(281,489,187)		(185,710,150)	(95,779,037)	(184,155,844)	(1,554,306)	(185,710,150)	(121,858,437)	(1,050,089)	(122,908,526)	(62,297,407)	(504,217)	(62,801,624)
General Plant													
	ED-AN	(41,510,910)	(41,510,910)										
	ED-ID	(7,738,124)	(7,738,124)										
	ED-WA	(17,375,389)	(17,375,389)										
7,4	CD-AA	(44,742,738)	(32,012,087)	(8,837,138)	(3,893,513)	(8,837,138)	(8,837,138)	(6,252,982)	(6,252,982)		(2,584,156)	(2,584,156)	
9,4	CD-AN	(12,187,587)	(9,596,994)	(2,590,593)		(2,590,593)	(2,590,593)	(1,833,052)	(1,833,052)		(757,541)	(757,541)	
9	CD-ID	(5,556,529)	(4,375,433)	(1,181,096)		(1,181,096)	(1,181,096)			(1,181,096)		(1,181,096)	
9	CD-WA	(2,798,011)	(2,203,266)	(594,745)		(594,745)	(594,745)	(594,745)	(594,745)				
8,4	GD-AA	(1,855,214)		(1,281,619)	(573,595)	(1,281,619)	(1,281,619)	(906,848)	(906,848)		(374,771)	(374,771)	
4	GD-AN	(1,984,188)		(1,984,188)		(1,984,188)	(1,984,188)	(1,403,972)	(1,403,972)		(580,216)	(580,216)	
	GD-ID	(1,579,245)		(1,579,245)		(1,579,245)	(1,579,245)			(1,579,245)		(1,579,245)	
	GD-WA	(4,891,567)		(4,891,567)		(4,891,567)	(4,891,567)	(4,891,567)	(4,891,567)				
	GD-OR	(4,432,196)		(4,432,196)									
Total General Plant	(146,651,698)	(114,812,203)	(22,940,191)	(8,899,304)	(8,246,653)	(14,693,538)	(22,940,191)	(5,486,312)	(10,396,854)	(15,883,166)	(2,760,341)	(4,296,684)	(7,057,025)
Total Accumulated Depreciation	(1,621,598,625)	(1,293,652,064)	(222,556,102)	(105,390,459)	(192,402,497)	(30,153,605)	(222,556,102)	(127,344,749)	(21,297,784)	(148,642,533)	(65,057,748)	(8,855,821)	(73,913,569)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended September 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	System Contract Demand	70.840%	29.160%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	Jurisdictional 4-Factor Ratio	70.758%	29.242%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	6	Actual Therms Purchased	67.560%	32.440%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended September 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(8,955,087)	(8,955,087)											
Misc Intangible Plt (303000)	ED-AN	(1,062,900)	(1,062,900)											
Total Production/Transmission		(10,017,987)	(10,017,987)											
Distribution														
Franchises (302000)	ED-WA	(138,191)	(138,191)											
Misc Intangible Plt (303000)	ED-WA	(30,046)	(30,046)											
Total Distribution		(168,237)	(168,237)											
General Plant - 303000														
7,4	CD-AA	(1,137,984)	(814,194)	(224,763)	(99,027)		(224,763)	(224,763)		(159,038)	(159,038)		(65,725)	(65,725)
9,4	CD-AN	(74,473)	(58,643)	(15,830)			(15,830)	(15,830)		(11,201)	(11,201)		(4,629)	(4,629)
	GD-ID	(53,962)		(53,962)			(53,962)	(53,962)				(53,962)		(53,962)
	GD-WA	(134,315)		(134,315)			(134,315)	(134,315)	(134,315)					
	GD-OR	(70,196)			(70,196)									
Total General Plant - 303000		(1,470,930)	(872,837)	(428,870)	(169,223)	(188,277)	(240,593)	(428,870)	(134,315)	(170,239)	(304,554)	(53,962)	(70,354)	(124,316)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(34,565,820)	(24,730,807)	(6,827,095)	(3,007,918)		(6,827,095)	(6,827,095)		(4,830,716)	(4,830,716)		(1,996,379)	(1,996,379)
9,4	CD-AN	(22,754)	(17,918)	(4,836)			(4,836)	(4,836)		(3,422)	(3,422)		(1,414)	(1,414)
9	CD-ID	(27,595)	(21,729)	(5,866)		(5,866)		(5,866)				(5,866)		(5,866)
	ED-AN	(605,131)	(605,131)											
	ED-ID	(16,601)	(16,601)											
	ED-WA	(2,471,883)	(2,471,883)											
8,4	GD-AA	(1,760,786)		(1,216,386)	(544,400)		(1,216,386)	(1,216,386)		(860,690)	(860,690)		(355,696)	(355,696)
4	GD-AN	(11,527)		(11,527)			(11,527)	(11,527)		(8,156)	(8,156)		(3,371)	(3,371)
	GD-OR	(1,231)			(1,231)									
Total Miscellaneous IT Intangible Plant - 3031		(39,483,328)	(27,864,069)	(8,065,710)	(3,553,549)	(5,866)	(8,059,844)	(8,065,710)		(5,702,984)	(5,702,984)	(5,866)	(2,356,860)	(2,362,726)
Gas Underground Storage														
1	GD-AN	(240,020)		(240,020)			(240,020)	(240,020)		(170,030)	(170,030)		(69,990)	(69,990)
Total Gas Underground Storage		(240,020)		(240,020)			(240,020)	(240,020)		(170,030)	(170,030)		(69,990)	(69,990)
General Plant - 390200, 396200														
7,4	CD-AA	(236,127)	(168,941)	(46,638)	(20,548)		(46,638)	(46,638)		(33,000)	(33,000)		(13,638)	(13,638)
9	CD-ID	(4,537)	(3,573)	(964)		(964)		(964)				(964)		(964)
9	CD-WA	(8,332)	(6,561)	(1,771)		(1,771)		(1,771)	(1,771)					
4	ED-AN	(67,009)	(67,009)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)		(1,863)	(1,863)					
	GD-OR	0			0									
Total General Plant - 390200, 396200		(428,546)	(356,762)	(51,236)	(20,548)	(4,598)	(46,638)	(51,236)	(3,634)	(33,000)	(36,634)	(964)	(13,638)	(14,602)
Total Accumulated Amortization		(51,809,048)	(39,279,892)	(8,785,836)	(3,743,320)	(198,741)	(8,587,095)	(8,785,836)	(137,949)	(6,076,253)	(6,214,202)	(60,792)	(2,510,842)	(2,571,634)

Allocation Ratios:

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

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-1A
For Month Ended September 30, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	System Contract Demand	70.840%	29.160%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	Jurisdictional 4-Factor Ratio	70.758%	29.242%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%				

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	0	0	0	
99		GD-OR / AS	849,204	0	0	0	0	0	0	0	849,204	0	849,204	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,119,848	0	0	4,378,568	4,378,568	0	0	1,208,731	1,208,731	0	532,549	532,549
9		CD-WA / ID / AN	1,282,382	430,842	344,288	234,669	1,009,799	116,301	92,936	63,346	272,583	0	0	0
		TOTAL ACCOUNT	9,127,262	444,453	706,567	4,636,011	5,787,031	593,465	92,936	1,272,077	1,958,478	849,204	532,549	1,381,753
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,201,068	1,044,206	2,164,230	3,992,632	7,201,068	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,239,070	0	0	0	0	2,239,070	0	0	2,239,070	0	0	0
99		GD-OR / AS	3,537,171	0	0	0	0	0	0	0	3,537,171	0	3,537,171	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	81,342,023	0	0	58,197,777	58,197,777	0	0	16,065,863	16,065,863	0	7,078,383	7,078,383
9		CD-WA / ID / AN	22,564,006	5,555,068	4,583,481	7,629,252	17,767,801	1,499,524	1,237,256	2,059,425	4,796,205	0	0	0
		TOTAL ACCOUNT	116,883,338	6,599,274	6,747,711	69,819,661	83,166,646	3,738,594	1,237,256	18,125,288	23,101,138	3,537,171	7,078,383	10,615,554
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,946,866	3,376,203	14,649	6,556,014	9,946,866	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	638,260	0	0	0	0	0	0	440,923	440,923	0	197,337	197,337
7		CD-AA	66,138,367	0	0	47,320,017	47,320,017	0	0	13,062,989	13,062,989	0	5,755,361	5,755,361
9		CD-WA / ID / AN	240,735	30,366	83,558	75,641	189,565	8,197	22,555	20,418	51,170	0	0	0
		TOTAL ACCOUNT	76,970,878	3,406,569	98,207	53,951,672	57,456,448	8,197	22,555	13,530,980	13,561,732	0	5,952,698	5,952,698
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	31,546,562	14,904,426	5,368,458	11,273,678	31,546,562	0	0	0	0	0	0	0
99		GD-WA / ID / AN	10,377,482	0	0	0	0	6,744,867	2,282,092	1,350,523	10,377,482	0	0	0
99		GD-OR / AS	3,599,747	0	0	0	0	0	0	0	0	3,599,747	0	3,599,747
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	566,854	0	0	405,567	405,567	0	0	111,959	111,959	0	49,328	49,328
9		CD-WA / ID / AN	5,734,170	1,710,746	901,970	1,902,598	4,515,314	461,796	243,476	513,584	1,218,856	0	0	0
		TOTAL ACCOUNT	51,824,815	16,615,172	6,270,428	13,581,843	36,467,443	7,206,663	2,525,568	1,976,066	11,708,297	3,599,747	49,328	3,649,075

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	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	0
99		GD-OR / AS	57,227	0	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	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	3,303,202	110,869	138,543	2,351,661	2,601,073	29,928	37,398	634,803	702,129	0	0	0
		TOTAL ACCOUNT	3,845,206	121,608	153,288	2,726,683	3,001,579	114,199	37,398	634,803	786,400	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,157,296	972,218	298,727	1,886,351	3,157,296	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,716,735	0	0	0	0	1,977,244	371,101	368,390	2,716,735	0	0	0
99		GD-OR / AS	985,838	0	0	0	0	0	0	0	0	985,838	0	985,838
8		GD-AA	2,524,281	0	0	0	0	0	0	1,743,824	1,743,824	0	780,457	780,457
7		CD-AA	10,947,898	0	0	7,832,893	7,832,893	0	0	2,162,319	2,162,319	0	952,686	952,686
9		CD-WA / ID / AN	1,251,769	21,139	765,636	198,918	985,693	5,706	206,674	53,696	266,076	0	0	0
		TOTAL ACCOUNT	21,583,817	993,357	1,064,363	9,918,162	11,975,882	1,982,950	577,775	4,328,229	6,888,954	985,838	1,733,143	2,718,981
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	827,097	224,719	44,361	558,017	827,097	0	0	0	0	0	0	0
99		GD-WA / ID / AN	183,279	0	0	0	0	29,243	9,537	144,499	183,279	0	0	0
99		GD-OR / AS	111,504	0	0	0	0	0	0	0	0	111,504	0	111,504
8		GD-AA	244,237	0	0	0	0	0	0	168,724	168,724	0	75,513	75,513
7		CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	30,950	30,950
9		CD-WA / ID / AN	72,330	3,444	1,099	52,412	56,955	930	297	14,148	15,375	0	0	0
		TOTAL ACCOUNT	1,794,110	228,163	45,460	864,895	1,138,518	30,173	9,834	397,618	437,625	111,504	106,463	217,967

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	33,619,498	15,590,726	9,880,887	8,147,885	33,619,498	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,514,860	0	0	0	0	2,850,913	833,453	830,494	4,514,860	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	378,111	378,111	0	0	104,380	104,380	0	45,988	
9		CD-WA / ID / AN	1,687,310	257,365	419,690	651,600	1,328,655	69,473	113,290	175,892	358,655	0	0	
		TOTAL ACCOUNT	40,393,981	15,848,091	10,300,577	9,177,596	35,326,264	2,920,386	946,743	1,110,766	4,977,895	43,834	45,988	89,822
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	59,991,858	11,559,463	4,961,733	43,470,662	59,991,858	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,254,902	0	0	0	0	699,208	555,694	0	1,254,902	0	0	
99		GD-OR / AS	1,230,831	0	0	0	0	0	0	0	0	1,230,831	0	
8		GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	
7		CD-AA	31,330,931	0	0	22,416,341	22,416,341	0	0	6,188,172	6,188,172	0	2,726,418	
9		CD-WA / ID / AN	12,871,063	556,060	3,191,677	6,387,453	10,135,190	150,102	861,555	1,724,216	2,735,873	0	0	
		TOTAL ACCOUNT	107,672,517	12,115,523	8,153,410	72,274,456	92,543,389	849,310	1,417,249	8,598,325	10,864,884	1,230,831	3,033,413	4,264,244
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	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	430,192	0	0	307,790	307,790	0	0	84,967	84,967	0	37,435	
9		CD-WA / ID / AN	9,978	3,926	0	3,931	7,857	1,060	0	1,061	2,121	0	0	
		TOTAL ACCOUNT	523,435	3,926	2,299	390,320	396,545	1,060	0	86,028	87,088	2,367	37,435	39,802
		TOTAL GENERAL PLANT	430,619,359	56,376,136	33,542,310	237,341,299	327,259,745	17,444,997	6,867,314	50,060,180	74,372,491	10,417,723	18,569,400	28,987,123

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.547%	19.751%	8.702%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.082%	30.918%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.744%	21.256%	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-1A
For Month Ended September 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN	10,439,636	153,179	0	10,286,457	10,439,636	0	0	0	0	0
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,866,636	0	0	6,343,812	6,343,812	0	0	1,751,249	1,751,249	0
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0
		TOTAL ACCOUNT	21,130,084	153,179	0	16,783,078	16,936,257	1,022,594	181,037	1,792,498	2,996,129	426,123
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	7,492,512	5,177,961	23,524	2,291,027	7,492,512	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,608,532	0	0	0	0	0	0	1,802,026	1,802,026	0
7		CD-AA	145,226,731	0	0	103,905,369	103,905,369	0	0	28,683,732	28,683,732	0
9		CD-WA / ID / AN	121,848	0	58,795	37,153	95,948	0	15,871	10,029	25,900	0
		TOTAL ACCOUNT	155,449,623	5,177,961	82,319	106,233,549	111,493,829	0	15,871	30,495,787	30,511,658	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	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,380,181	0	0	3,849,358	3,849,358	0	0	1,062,640	1,062,640	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	5,392,938	0	0	3,849,358	3,849,358	0	0	1,074,166	1,074,166	1,231
	TOTAL		181,972,645	5,331,140	82,319	126,865,985	132,279,444	1,022,594	196,908	33,362,451	34,581,953	427,354

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.547%	19.751%	8.702%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.082%	30.918%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.744%	21.256%	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-1A
For Month Ended September 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(69,851,116)	(49,976,378)	(13,796,294)	(6,078,444)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(607,537)	(478,399)	(129,138)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(71,005,047)</u>	<u>(50,845,706)</u>	<u>(14,033,350)</u>	<u>(6,125,991)</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.547%	19.751%	8.702%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.082%	30.918%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.744%	21.256%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-1A
For Month Ended September 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP	1,496,865	816,325		2,313,190		816,325			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,047,422	571,218		1,618,640		571,218			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	17,527,821	8,053,410	2,438,256	28,019,487		6,435,120		1,618,290	2,438,256
1	154300 PLANT MATERIALS & OPER SUP-CS2	601,241	327,891		929,132		327,891			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,727,522	942,115		2,669,637		942,115			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	762	350	106	1,218		280		70	106
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	5	3	1	9		2		1	1
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,245	572	173	1,990		457		115	173
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	46,091,605			46,091,605	38,700,279		7,391,326		
TOTAL		68,494,488	10,711,884	2,438,536	81,644,908	38,700,279	9,093,408	7,391,326	1,618,476	2,438,536

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
1	Production/Transmission Ratio				35.290%		
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.547%	19.751%	8.702%	32.100%	29.242%	100.000%
99	Not Allocated						