

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	22,422,291	14,548,514	7,873,777
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	22,422,291	14,548,514	7,873,777
G-APL	Gas Net Adjusted Rate Base	382,856,479	259,389,002	123,467,477
	RATE OF RETURN	5.857%	5.609%	6.377%

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 September 30, 2015
 Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2011 thru 12-31-2013	100.000%	70.840%	29.160%
2	Input	Number of Customers - AMA Percent	10-01-2014 thru 09-30-2015	232,739 100.000%	154,324 66.308%	78,415 33.692%
3	G-OPS	Direct Distribution Operating Expense Percent	10-01-2014 thru 09-30-2015	13,260,344 100.000%	8,934,030 67.374%	4,326,314 32.626%
	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	10-01-2014 thru 09-30-2015	230,376,337 100.000%	157,859,321 68.522%	72,517,016 31.478%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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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%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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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%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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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 247,081,167 100.000%	Washington 170,084,636 68.838%	Idaho 76,996,531 31.162%	
11	Book Depreciation Percent	10-01-2014 thru 09-30-2015	17,783,536 100.000%	12,010,735 67.539%	5,772,801 32.461%	
12	Net Gas Plant (before DFIT) - AMA Percent	09-01-2014 thru 09-30-2015	447,802,336 100.000%	300,633,389 67.135%	147,168,947 32.865%	
13	G-PLT Net Gas General Plant - AMA Percent	09-01-2014 thru 09-30-2015	49,457,442 100.000%	35,699,042 72.181%	13,758,400 27.819%	
14	Net Allocated Schedule M's - AMA Percent	10-01-2014 thru 09-30-2015	-60,405,964 100.000%	-40,379,027 66.846%	-20,026,937 33.154%	

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended September 30, 2015

Average of Monthly Averages Basis

99 Input Not Allocated

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AVISTA UTILITIES

0.000%

0.000%

0.000%

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	141,053,589	0	141,053,589	98,959,005	0	98,959,005	42,094,584	0	42,094,584
99	4812XX	Commercial - Firm & Interruptible	72,012,014	0	72,012,014	51,195,842	0	51,195,842	20,816,172	0	20,816,172
99	4813XX	Industrial-Firm	3,478,762	0	3,478,762	2,007,521	0	2,007,521	1,471,241	0	1,471,241
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	277,807	0	277,807	241,580	0	241,580	36,227	0	36,227
99	499XXX	Unbilled Revenue	82,466	0	82,466	88,066	0	88,066	(5,600)	0	(5,600)
TOTAL SALES TO ULTIMATE CUSTOMERS			216,904,638	0	216,904,638	152,492,014	0	152,492,014	64,412,624	0	64,412,624
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	143,679,446	0	143,679,446	96,364,261	0	96,364,261	47,315,185	0	47,315,185
4	488000	Miscellaneous Service Revenues	14,297	0	14,297	7,633	0	7,633	6,664	0	6,664
99	4893XX	Transportation Revenues	4,539,586	0	4,539,586	4,114,038	0	4,114,038	425,548	0	425,548
99	493000	Rent from Gas Property	2,428	0	2,428	2,428	0	2,428	0	0	0
4	495XXX	Other Gas Revenues	9,965,345	312,054	10,277,399	8,493,132	220,803	8,713,935	1,472,213	91,251	1,563,464
99	496100	Provision for Rate Refund	832,114	0	832,114	0	0	0	832,114	0	832,114
TOTAL OTHER OPERATING REVENUES			159,033,216	312,054	159,345,270	108,981,492	220,803	109,202,295	50,051,724	91,251	50,142,975
TOTAL GAS REVENUES			375,937,854	312,054	376,249,908	261,473,506	220,803	261,694,309	114,464,348	91,251	114,555,599
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	242,418,594	0	242,418,594	164,943,759	0	164,943,759	77,474,835	0	77,474,835
99	808XXX	Net Natural Gas Storage Transactions	12,107,419	0	12,107,419	9,011,541	0	9,011,541	3,095,878	0	3,095,878
99	811000	Gas Used for Products Extraction	(511,778)	0	(511,778)	(346,260)	0	(346,260)	(165,518)	0	(165,518)
10	813000	Other Gas Expenses	0	1,079,187	1,079,187	0	742,891	742,891	0	336,296	336,296
99	813010	Gas Technology Institute (GTI) Expenses	94,480	0	94,480	66,588	0	66,588	27,892	0	27,892
TOTAL PRODUCTION EXPENSES			254,108,715	1,079,187	255,187,902	173,675,628	742,891	174,418,519	80,433,087	336,296	80,769,383
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	10,728	10,728	0	7,600	7,600	0	3,128	3,128
1	824000	Other Expenses	0	604,908	604,908	0	428,517	428,517	0	176,391	176,391
1	837000	Other Equipment	0	560,206	560,206	0	396,850	396,850	0	163,356	163,356
TOTAL UNDERGROUND STORAGE OPER EXP			0	1,175,842	1,175,842	0	832,967	832,967	0	342,875	342,875
G-DEPX		Depreciation Expense-Underground Storage	0	605,662	605,662	0	429,051	429,051	0	176,611	176,611
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	161	161	0	66	66
G-OTX		Taxes Other Than FIT	0	411,955	411,955	0	291,829	291,829	0	120,126	120,126
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA			0	1,017,844	1,017,844	0	721,041	721,041	0	296,803	296,803

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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
TOTAL UNDERGROUND STORAGE EXPENSES	0	2,193,686	2,193,686	0	1,554,008	1,554,008	0	639,678	639,678

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For Twelve Months 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	449,917	1,131,585	1,581,502	388,004	762,394	1,150,398	61,913	369,191	431,104
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,191,146	828,093	4,019,239	2,486,546	557,919	3,044,465	704,600	270,174	974,774
3	875000	Measuring & Reg Sta Exp-General	96,721	0	96,721	68,695	0	68,695	28,026	0	28,026
3	876000	Measuring & Reg Sta Exp-Industrial	3,823	0	3,823	1,861	0	1,861	1,962	0	1,962
3	877000	Measuring & Reg Sta Exp-City Gate	131,579	0	131,579	62,870	0	62,870	68,709	0	68,709
3	878000	Meter & House Regulator Expenses	745,985	59,823	805,808	583,477	40,305	623,782	162,508	19,518	182,026
3	879000	Customer Installation Expenses	1,879,378	139,080	2,018,458	1,129,597	93,704	1,223,301	749,781	45,376	795,157
3	880000	Other Expenses	1,349,420	734,869	2,084,289	936,630	495,111	1,431,741	412,790	239,758	652,548
3	881000	Rents	5,136	36,079	41,215	5,136	24,308	29,444	0	11,771	11,771
MAINTENANCE											
3	885000	Supervision & Engineering	93,475	30	93,505	42,352	20	42,372	51,123	10	51,133
3	887000	Mains	1,598,733	214	1,598,947	1,105,539	144	1,105,683	493,194	70	493,264
3	889000	Measuring & Reg Sta Exp-General	265,172	11,821	276,993	201,954	7,964	209,918	63,218	3,857	67,075
3	890000	Measuring & Reg Sta Exp-Industrial	236,349	0	236,349	81,358	0	81,358	154,991	0	154,991
3	891000	Measuring & Reg Sta Exp-City Gate	97,409	0	97,409	37,464	0	37,464	59,945	0	59,945
3	892000	Services	1,733,134	3,569	1,736,703	961,889	2,405	964,294	771,245	1,164	772,409
3	893000	Meters & House Regulators	1,382,381	725,085	2,107,466	840,315	488,519	1,328,834	542,066	236,566	778,632
3	894000	Other Equipment	586	184,085	184,671	343	124,025	124,368	243	60,060	60,303
TOTAL DISTRIBUTION OPERATING EXP			13,260,344	3,854,333	17,114,677	8,934,030	2,596,818	11,530,848	4,326,314	1,257,515	5,583,829
G-DEPX	Depreciation Expense-Distribution		13,356,305	64,597	13,420,902	8,886,979	44,263	8,931,242	4,469,326	20,334	4,489,660
G-OTX	Taxes Other Than FIT		16,522,901	0	16,522,901	14,013,959	0	14,013,959	2,508,942	0	2,508,942
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			29,879,206	64,597	29,943,803	22,900,938	44,263	22,945,201	6,978,268	20,334	6,998,602
TOTAL DISTRIBUTION EXPENSES			43,139,550	3,918,930	47,058,480	31,834,968	2,641,081	34,476,049	11,304,582	1,277,849	12,582,431

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months 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	
	CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	216,857	216,857	0	143,794	143,794	0	73,063	73,063
2	902000	Meter Reading Expenses	1,762,044	107,296	1,869,340	1,585,862	71,146	1,657,008	176,182	36,150	212,332
G-903	903XXX	Customer Records & Collection Expenses	720,517	4,488,630	5,209,147	492,423	2,976,321	3,468,744	228,094	1,512,309	1,740,403
2	904000	Uncollectible Accounts	0	1,855,532	1,855,532	0	1,230,366	1,230,366	0	625,166	625,166
2	905000	Misc Customer Accounts	0	143,735	143,735	0	95,308	95,308	0	48,427	48,427
	TOTAL CUSTOMER ACCOUNTS EXPENSES		2,482,561	6,812,050	9,294,611	2,078,285	4,516,935	6,595,220	404,276	2,295,115	2,699,391
	CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX	Customer Assistance Expenses	5,339,192	166,245	5,505,437	5,277,976	110,234	5,388,210	61,216	56,011	117,227
2	909000	Advertising	0	531,080	531,080	0	352,149	352,149	0	178,931	178,931
2	910000	Misc Customer Service & Info Exp	0	75,649	75,649	0	50,161	50,161	0	25,488	25,488
	TOTAL CUSTOMER SERVICE & INFO EXP		5,339,192	772,974	6,112,166	5,277,976	512,544	5,790,520	61,216	260,430	321,646
	SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
	TOTAL SALES EXPENSES		0	0	0	0	0	0	0	0	0

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For Twelve Months Ended 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	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	107,136	7,517,781	7,624,917	70,657	5,319,431	5,390,088	36,479	2,198,350	2,234,829
4	921000	Office Supplies & Expenses	1,483	1,148,228	1,149,711	1,482	812,463	813,945	1	335,765	335,766
4	922000	Admin. Expenses Transferred - Credit	0	(19,284)	(19,284)	0	(13,645)	(13,645)	0	(5,639)	(5,639)
4	923000	Outside Services Employed	985	2,974,691	2,975,676	985	2,104,832	2,105,817	0	869,859	869,859
4	924000	Property Insurance Premium	0	327,502	327,502	0	231,734	231,734	0	95,768	95,768
4	925XXX	Injuries and Damages	6,094	914,654	920,748	6,051	647,191	653,242	43	267,463	267,506
4	926XXX	Employee Pensions and Benefits	0	631,862	631,862	0	447,093	447,093	0	184,769	184,769
4	928000	Regulatory Commission Expenses	900,481	186,441	1,086,922	630,017	131,922	761,939	270,464	54,519	324,983
4	930000	Miscellaneous General Expenses	36,147	1,105,674	1,141,821	24,288	782,353	806,641	11,859	323,321	335,180
4	931000	Rents	8,503	263,174	271,677	8,503	186,217	194,720	0	76,957	76,957
4	935000	Maintenance of General Plant	410,408	2,376,312	2,786,720	315,371	1,681,431	1,996,802	95,037	694,881	789,918
TOTAL ADMIN & GEN OPERATING EXP			1,471,237	17,427,035	18,898,272	1,057,354	12,331,022	13,388,376	413,883	5,096,013	5,509,896
G-DEPX		Depreciation Expense-General Plant	371,329	3,385,644	3,756,973	254,829	2,395,614	2,650,443	116,500	990,030	1,106,530
G-AMTX		Amortization Expense - General Plant - 303000	28,920	117,604	146,524	24,862	83,214	108,076	4,058	34,390	38,448
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3	2,350	3,453,897	3,456,247	0	2,443,909	2,443,909	2,350	1,009,988	1,012,338
G-AMTX		Amortization Expense-General Plant - 390200, 390	0	5,481	5,481	0	3,878	3,878	0	1,603	1,603
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(651,172)	0	(651,172)	0	0	0	(651,172)	0	(651,172)
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	(480,260)	0	(480,260)	0	0	0	(480,260)	0	(480,260)
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(728,833)	6,962,626	6,233,793	279,691	4,926,615	5,206,306	(1,008,524)	2,036,011	1,027,487
TOTAL ADMIN & GENERAL EXPENSES			742,404	24,389,661	25,132,065	1,337,045	17,257,637	18,594,682	(594,641)	7,132,024	6,537,383
TOTAL EXPENSES BEFORE FIT			305,812,422	39,166,488	344,978,910	214,203,902	27,225,096	241,428,998	91,608,520	11,941,392	103,549,912
NET OPERATING INCOME (LOSS) BEFORE FIT					31,270,998		20,265,311		11,005,687		
G-FIT		FEDERAL INCOME TAX		(9,572,643)			(6,650,729)			(2,921,914)	
G-FIT		DEFERRED FEDERAL INCOME TAX		18,452,394			12,387,770			6,064,624	
G-FIT		AMORTIZED INVESTMENT TAX CREDIT		(31,044)			(20,244)			(10,800)	
GAS NET OPERATING INCOME (LOSS)					22,422,291		14,548,514		7,873,777		

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		70.840%		29.160%			
G-ALL 2	Number of Customers - AMA		100.000%		66.308%		33.692%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		67.374%		32.626%			
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-495-12A
For Twelve Months 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	52,332	312,054	364,386	52,332	220,803	273,135	0	91,251	91,251
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,001	0	4,500,001	3,027,788	0	3,027,788	1,472,213	0	1,472,213
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	4,494,120	0	4,494,120	4,494,120	0	4,494,120	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	918,892	0	918,892	918,892	0	918,892	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	9,965,345	312,054	10,277,399	8,493,132	220,803	8,713,935	1,472,213	91,251	1,563,464

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
ALLOCATION OF PURCHASED GAS COSTS
For Twelve Months Ended September 30, 2015
Average of Monthly Averages Basis

Report ID:
G-804-12A

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	182,245,292	0	182,245,292	122,450,871	0	122,450,871	59,794,421	0	59,794,421
1	804001	Pipeline Demand Costs	27,358,888	0	27,358,888	19,366,338	0	19,366,338	7,992,550	0	7,992,550
1	804002	Transport Variable Charges	1,083,326	0	1,083,326	768,699	0	768,699	314,627	0	314,627
6	804010	Gas Costs - Fixed Hedge	(96,436)	0	(96,436)	(63,424)	0	(63,424)	(33,012)	0	(33,012)
6	804014	GTI Contributions	0	0	0	(442)	0	(442)	442	0	442
6	804017	Transaction Fees	387,350	0	387,350	260,572	0	260,572	126,778	0	126,778
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	6,977,129	0	6,977,129	4,834,108	0	4,834,108	2,143,021	0	2,143,021
6	804700	Gas Costs - Offsystem Bookout	3,074,911	0	3,074,911	2,067,957	0	2,067,957	1,006,954	0	1,006,954
6	804711	Gas Costs - Offsystem Bookout Offset	(3,074,911)	0	(3,074,911)	(2,067,957)	0	(2,067,957)	(1,006,954)	0	(1,006,954)
6	804730	Gas Costs - Intracompany LDC Gas	17,736,493	0	17,736,493	12,055,050	0	12,055,050	5,681,443	0	5,681,443
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(3,772,905)	0	(3,772,905)	(1,741,723)	0	(1,741,723)	(2,031,182)	0	(2,031,182)
99	805111	Amortize ID Holdback	(382,196)	0	(382,196)	0	0	0	(382,196)	0	(382,196)
99	805120	Gas Expense - Rate Deferrals	10,881,653	0	10,881,653	7,013,710	0	7,013,710	3,867,943	0	3,867,943
		TOTAL PURCHASED GAS COSTS	242,418,594	0	242,418,594	164,943,759	0	164,943,759	77,474,835	0	77,474,835

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	6	Actual Therms Purchased	100.000%	68.522%	31.478%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12A
For Twelve Months 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	720,517	4,488,630	5,209,147	492,423	2,976,321	3,468,744	228,094	1,512,309	1,740,403
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			720,517	4,488,630	5,209,147	492,423	2,976,321	3,468,744	228,094	1,512,309	1,740,403

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.308%	33.692%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.135%	32.865%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months 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	215,295	166,245	381,540	154,079	110,234	264,313	61,216	56,011	117,227
99	908600	Public Purpose Tariff Rider Expense Offset	4,905,063	0	4,905,063	4,905,063	0	4,905,063	0	0	0
99	908610	Limited Income Tax Refund Program	209,668	0	209,668	209,668	0	209,668	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	9,166	0	9,166	9,166	0	9,166	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			5,339,192	166,245	5,505,437	5,277,976	110,234	5,388,210	61,216	56,011	117,227

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.308%	33.692%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months 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	382,856,479	259,389,002	123,467,477
	Interest Deduction for FIT Calculation	10,492,125	7,120,228	3,371,897
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID:		
For Twelve Months Ended September 30, 2015		G-FIT-12A		
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	376,249,908	261,694,309	114,555,599
G-OPS	Operating & Maintenance Expense	307,783,470	212,556,450	95,227,020
G-OPS	Book Deprec/Amort and Reg Amortizations	20,260,584	14,566,760	5,693,824
G-OTX	Taxes Other than FIT	16,934,856	14,305,788	2,629,068
	Net Operating Income Before FIT	31,270,998	20,265,311	11,005,687
G-INT	Less: Interest Expense	10,492,125	7,120,228	3,371,897
G-SCM	Schedule M Adjustments	(48,129,283)	(32,147,167)	(15,982,116)
	Taxable Net Operating Income	(27,350,410)	(19,002,084)	(8,348,326)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(9,572,643)	(6,650,729)	(2,921,914)
G-DTE	Deferred FIT	18,452,394	12,387,770	6,064,624
99	411400 Amortized Investment Tax Credit	(31,044)	(20,244)	(10,800)
	Total FIT/Deferred FIT & ITC	8,848,707	5,716,797	3,131,910
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
For Twelve Months Ended September 30, 2015
Average of Monthly Averages Basis

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	13,758,905	7,633,111	21,392,016	9,166,670	5,400,089	14,566,759	4,592,235	2,233,022	6,825,257
12	997001	Contributions In Aid of Construction	0	439,205	439,205	0	294,860	294,860	0	144,345	144,345
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	528,397	528,397	0	373,883	373,883	0	154,514	154,514
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	6,726,552	0	6,726,552	5,271,987	0	5,271,987	1,454,565	0	1,454,565
4	997015	Airplane Lease Payments	0	135,981	135,981	0	96,217	96,217	0	39,764	39,764
12	997016	Redemption Expense Amortization	0	300,049	300,049	0	201,438	201,438	0	98,611	98,611
4	997020	FAS87 Current Pension Accrual	0	1,293,482	1,293,482	0	915,242	915,242	0	378,240	378,240
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(4,929,465)	0	(4,929,465)	(4,929,465)	0	(4,929,465)	0	0	0
12	997032	Interest Rate Swaps	0	(687,274)	(687,274)	0	(461,401)	(461,401)	0	(225,873)	(225,873)
4	997033	DSM Tariff Rider	(1,324,932)	(1)	(1,324,933)	(1,286,498)	(1)	(1,286,499)	(38,434)	0	(38,434)
12	997048	AFUDC	0	(242,366)	(242,366)	0	(162,712)	(162,712)	0	(79,654)	(79,654)
11	997049	Tax Depreciation	0	(45,025,088)	(45,025,088)	0	(30,409,494)	(30,409,494)	0	(14,615,594)	(14,615,594)
1	997055	Deferred Gas Exchange	0	30	30	0	21	21	0	9	9
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	(15,194)	0	(15,194)	9,166	0	9,166	(24,360)	0	(24,360)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,529,244	1,529,244	0	1,032,836	1,032,836	0	496,408	496,408
4	997081	Deferred Compensation	0	(145,477)	(145,477)	0	(102,937)	(102,937)	0	(42,540)	(42,540)
4	997082	Meal Disallowances	0	112,478	112,478	0	79,587	79,587	0	32,891	32,891
4	997083	Paid Time Off	0	172,129	172,129	0	121,795	121,795	0	50,334	50,334
2	997084	Customer Uncollectibles	0	161,437	161,437	0	107,046	107,046	0	54,391	54,391
99	997098	Provision for Rate Refund	(832,114)	0	(832,114)	0	0	0	(832,114)	0	(832,114)
12	997101	Repairs 481 (a)	0	(26,611,300)	(26,611,300)	0	(17,865,496)	(17,865,496)	0	(8,745,804)	(8,745,804)
12	997102	Amort Idaho Earnings Test (254229)	(626,812)	0	(626,812)	0	0	0	(626,812)	0	(626,812)
99	997103	Def Project Compass	(480,260)	0	(480,260)	0	0	0	(480,260)	0	(480,260)
		TOTAL SCHEDULE M ADJUSTMENTS	13,383,752	(60,405,963)	(48,129,283)	8,231,860	(40,379,027)	(32,147,167)	4,044,820	(20,026,936)	(15,982,116)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.840%	29.160%
G-ALL	2	Number of Customers - AMA	100.000%	66.308%	33.692%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	68.522%	31.478%
G-ALL	11	Book Depreciation	100.000%	67.539%	32.461%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.135%	32.865%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months 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	17,773,850	11,881,108	5,892,742
99	410100	Deferred Federal Income Tax Exp	739,057	553,875	185,182
		SUBTOTAL	18,512,907	12,434,983	6,077,924
14	411100	Deferred Federal Income Tax Expense - Allocated	(65,831)	(44,005)	(21,826)
99	411100	Deferred Federal Income Tax Exp	5,318	(3,208)	8,526
		SUBTOTAL	(60,513)	(47,213)	(13,300)
		Total Deferred Federal Income Tax Expense	18,452,394	12,387,770	6,064,624

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	66.846%	33.154%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months 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	411,955	411,955	0	291,829	291,829	0	120,126	120,126
		TOTAL UNDERGROUND STORAGE TAX	0	411,955	411,955	0	291,829	291,829	0	120,126	120,126
		DISTRIBUTION									
99	408110	State Excise Tax	5,781,473	0	5,781,473	5,781,473	0	5,781,473	0	0	0
99	408120	Municipal Occupation & License Tax	6,765,972	0	6,765,972	5,620,702	0	5,620,702	1,145,270	0	1,145,270
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	4,039,577	0	4,039,577	2,611,784	0	2,611,784	1,427,793	0	1,427,793
99	409100	State Income Tax	(64,121)	0	(64,121)	0	0	0	(64,121)	0	(64,121)
		TOTAL DISTRIBUTION TAX	16,522,901	0	16,522,901	14,013,959	0	14,013,959	2,508,942	0	2,508,942
		TOTAL TAXES OTHER THAN FIT	16,522,901	411,955	16,934,856	14,013,959	291,829	14,305,788	2,508,942	120,126	2,629,068

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 Twelve Months Ended September 30, 2015
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,203,631	1,774,293	2,977,924	1,022,594	1,255,454	2,278,048	181,037	518,839	699,876
4	3031XX	Misc Intangible IT Plant (3031XX)	14,411	24,695,212	24,709,623	0	17,473,838	17,473,838	14,411	7,221,374	7,235,785
TOTAL INTANGIBLE PLANT			1,218,042	26,469,505	27,687,547	1,022,594	18,729,292	19,751,886	195,448	7,740,213	7,935,661
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	1,657,751	1,657,751	0	1,174,351	1,174,351	0	483,400	483,400
1	352XXX	Wells	0	18,597,928	18,597,928	0	13,174,772	13,174,772	0	5,423,156	5,423,156
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	11,782,228	11,782,228	0	8,346,530	8,346,530	0	3,435,698	3,435,698
1	355000	Measuring & Regulating Equipment	0	452,020	452,020	0	320,211	320,211	0	131,809	131,809
1	356000	Purification Equipment	0	403,713	403,713	0	285,990	285,990	0	117,723	117,723
1	357000	Other Equipment	0	1,764,127	1,764,127	0	1,249,708	1,249,708	0	514,419	514,419
TOTAL UNDERGROUND STORAGE PLANT			0	36,169,051	36,169,051	0	25,622,155	25,622,155	0	10,546,896	10,546,896
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	176,508	0	176,508	113,373	0	113,373	63,135	0	63,135
6	375000	Structures & Improvements	872,101	893	872,994	540,757	612	541,369	331,344	281	331,625
6	376000	Mains	266,253,792	2,512,521	268,766,313	173,479,166	1,721,630	175,200,796	92,774,626	790,891	93,565,517
6	378000	Measuring & Reg Station Equip-General	5,366,314	126,585	5,492,899	3,241,318	86,739	3,328,057	2,124,996	39,846	2,164,842
6	379000	Measuring & Reg Station Equip-City Gate	6,239,094	0	6,239,094	1,909,114	0	1,909,114	4,329,980	0	4,329,980
6	380000	Services	182,228,143	0	182,228,143	124,288,576	0	124,288,576	57,939,567	0	57,939,567
6	381000	Meters	69,121,258	0	69,121,258	46,351,205	0	46,351,205	22,770,053	0	22,770,053
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	3,294,307	0	3,294,307	2,563,254	0	2,563,254	731,053	0	731,053
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			533,640,112	2,639,999	536,280,111	352,550,688	1,808,981	354,359,669	181,089,424	831,018	181,920,442
GENERAL PLANT											
4	389XXX	Land & Land Rights	671,508	1,071,294	1,742,802	578,572	758,026	1,336,598	92,936	313,268	406,204
4	390XXX	Structures & Improvements	4,952,471	17,630,402	22,582,873	3,735,887	12,474,920	16,210,807	1,216,584	5,155,482	6,372,066
4	391XXX	Office Furniture & Equipment	26,446	11,285,790	11,312,236	8,197	7,985,599	7,993,796	18,249	3,300,191	3,318,440
4	392XXX	Transportation Equipment	9,139,257	1,968,741	11,107,998	6,852,805	1,393,042	8,245,847	2,286,452	575,699	2,862,151
4	393000	Stores Equipment	151,620	577,847	729,467	114,254	408,873	523,127	37,366	168,974	206,340
4	394000	Tools, Shop & Garage Equipment	2,577,457	4,036,588	6,614,045	1,994,558	2,856,209	4,850,767	582,899	1,180,379	1,763,278

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	44,759	372,910	417,669	33,757	263,864	297,621	11,002	109,046	120,048
4	396XXX	Power Operated Equipment	3,763,181	1,108,018	4,871,199	2,785,683	784,011	3,569,694	977,498	324,007	1,301,505
4	397XXX	Communications Equipment	2,255,304	8,533,487	10,788,791	838,028	6,038,125	6,876,153	1,417,276	2,495,362	3,912,638
4	398000	Miscellaneous Equipment	1,060	95,540	96,600	1,060	67,602	68,662	0	27,938	27,938
		TOTAL GENERAL PLANT	23,583,063	46,680,617	70,263,680	16,942,801	33,030,271	49,973,072	6,640,262	13,650,346	20,290,608
		TOTAL PLANT IN SERVICE	558,441,217	111,959,172	670,400,389	370,516,083	79,190,699	449,706,782	187,925,134	32,768,473	220,693,607
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,628,352)	(13,628,352)	0	(9,654,325)	(9,654,325)	0	(3,974,027)	(3,974,027)
G-ADEP		Distribution Plant	(179,075,099)	(1,514,090)	(180,589,189)	(118,752,114)	(1,037,485)	(119,789,599)	(60,322,985)	(476,605)	(60,799,590)
G-ADEP		General Plant	(7,461,970)	(13,295,498)	(20,757,468)	(4,831,513)	(9,407,628)	(14,239,141)	(2,630,457)	(3,887,870)	(6,518,327)
		TOTAL ACCUMULATED DEPRECIATION	(186,537,069)	(28,437,940)	(214,975,009)	(123,583,627)	(20,099,438)	(143,683,065)	(62,953,442)	(8,338,502)	(71,291,944)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(175,022)	(186,266)	(361,288)	(122,920)	(131,798)	(254,718)	(52,102)	(54,468)	(106,570)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(4,579)	(6,968,493)	(6,973,072)	0	(4,930,766)	(4,930,766)	(4,579)	(2,037,727)	(2,042,306)
G-AAAMT		Underground Storage	0	(239,917)	(239,917)	0	(169,957)	(169,957)	0	(69,960)	(69,960)
G-AAAMT		General Plant - 390200, 396200	(4,598)	(44,172)	(48,770)	(3,634)	(31,255)	(34,889)	(964)	(12,917)	(13,881)
		TOTAL ACCUMULATED AMORTIZATION	(184,199)	(7,438,848)	(7,623,047)	(126,554)	(5,263,776)	(5,390,330)	(57,645)	(2,175,072)	(2,232,717)
		TOTAL ACCUMULATED DEPR/AMORT	(186,721,268)	(35,876,788)	(222,598,056)	(123,710,181)	(25,363,214)	(149,073,395)	(63,011,087)	(10,513,574)	(73,524,661)
		NET GAS UTILITY PLANT before DFIT	371,719,949	76,082,384	447,802,333	246,805,902	53,827,485	300,633,387	124,914,047	22,254,899	147,168,946
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(82,213,695)	(82,213,695)	0	(55,194,164)	(55,194,164)	0	(27,019,531)	(27,019,531)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,779,938)	(13,779,938)	0	(9,741,730)	(9,741,730)	0	(4,038,208)	(4,038,208)
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	(986,587)	(986,587)	0	(662,345)	(662,345)	0	(324,242)	(324,242)
		TOTAL ACCUMULATED DFIT	0	(97,088,139)	(97,088,139)	0	(65,674,600)	(65,674,600)	0	(31,413,539)	(31,413,539)
		NET GAS UTILITY PLANT	371,719,949	(21,005,755)	350,714,194	246,805,902	(11,847,115)	234,958,787	124,914,047	(9,158,640)	115,755,407

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%	68.522%	31.478%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.135%	32.865%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	371,719,949	(21,005,755)	350,714,194	246,805,902	(11,847,115)	234,958,787	124,914,047	(9,158,640)	115,755,407
	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	15,644,689	15,644,689	0	11,082,698	11,082,698	0	4,561,991	4,561,991
4	252000 Customer Advances	(81,091)	(38)	(81,129)	(11,804)	(27)	(11,831)	(69,287)	(11)	(69,298)
99	235199 Customer Deposits	(497,417)	0	(497,417)	(497,417)	0	(497,417)	0	0	0
C-WKC	Working Capital	9,796,879	1,548,199	11,345,078	9,796,879	0	9,796,879	0	1,548,199	1,548,199
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	9,218,371	22,923,914	32,142,285	9,287,658	15,142,557	24,430,215	(69,287)	7,781,357	7,712,070
	NET RATE BASE	380,938,320	1,918,159	382,856,479	256,093,560	3,295,442	259,389,002	124,844,760	(1,377,283)	123,467,477

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-12A
For Twelve Months 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)	7,807,554	7,807,554											
	Hydro (ED-AN)	8,670,837	8,670,837											
	Other (ED-AN)	9,388,002	9,388,002											
Total Electric Production		25,866,393	25,866,393											
Electric Transmission														
	ED-AN	10,887,512	10,887,512											
Total Electric Transmission		10,887,512	10,887,512											
Electric Distribution														
	ED-AN	23,020	23,020											
	ED-ID	15,035,923	15,035,923											
	ED-WA	24,981,413	24,981,413											
Total Electric Distribution		40,040,356	40,040,356											
Gas Underground Storage														
1	GD-AN	605,662	605,662			605,662	605,662		429,051	429,051		176,611	176,611	
	GD-OR	116,993		116,993										
Total Gas Underground Storage		722,655	605,662	116,993		605,662	605,662		429,051	429,051		176,611	176,611	
Gas Distribution														
6	GD-AN	64,597	64,597			64,597	64,597		44,263	44,263		20,334	20,334	
	GD-ID	4,469,326	4,469,326		4,469,326	4,469,326	4,469,326				4,469,326		4,469,326	
	GD-WA	8,886,979	8,886,979		8,886,979	8,886,979	8,886,979	8,886,979		8,886,979				
	GD-OR	5,892,496		5,892,496										
Total Gas Distribution		19,313,398	13,420,902	5,892,496	13,356,305	64,597	13,420,902	8,886,979	44,263	8,931,242	4,469,326	20,334	4,489,660	
General Plant														
	ED-AN	2,744,304	2,744,304											
	ED-ID	182,269	182,269											
	ED-WA	1,102,807	1,102,807											
7,4	CD-AA	15,289,972	10,939,516	3,019,923	1,330,533		3,019,923	3,019,923		2,136,837	2,136,837	883,086	883,086	
9,4	CD-AN	703,066	553,623	149,443			149,443	149,443		105,743	105,743	43,700	43,700	
9	CD-ID	327,429	257,831	69,598		69,598	69,598	69,598				69,598	69,598	
9	CD-WA	179,648	141,462	38,186		38,186	38,186	38,186						
8,4	GD-AA	257,443		177,847	79,596		177,847	177,847		125,841	125,841	52,006	52,006	
4	GD-AN	38,431		38,431			38,431	38,431		27,193	27,193	11,238	11,238	
	GD-ID	46,902		46,902		46,902	46,902	46,902				46,902	46,902	
	GD-WA	216,643		216,643		216,643	216,643	216,643						
	GD-OR	209,453		209,453					216,643		216,643			
Total General Plant		21,298,367	15,921,812	3,756,973	1,619,582	371,329	3,385,644	3,756,973	254,829	2,395,614	2,650,443	116,500	990,030	1,106,530
Total Depreciation Expense		118,128,681	92,716,073	17,783,537	7,629,071	13,727,634	4,055,903	17,783,537	9,141,808	2,868,928	12,010,736	4,585,826	1,186,975	5,772,801

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months 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	68.522%	31.478%

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

Report ID:
G-AMTX-12A

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	228,141	228,141												
Total Production/Transmission		1,146,541	1,146,541												
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	584,964	418,524	115,536	50,904		115,536	115,536		81,751	81,751		33,785	33,785	
9,4	CD-AN	9,729	7,661	2,068			2,068	2,068		1,463	1,463		605	605	
	GD-ID	4,058		4,058			4,058	4,058				4,058		4,058	
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862				
	GD-OR	8,068			8,068										
Total General Plant - 303000		631,681	426,185	146,524	58,972		28,920	117,604	146,524	24,862	83,214	108,076	4,058	34,390	38,448
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	15,964,196	11,421,904	3,153,088	1,389,204		3,153,088	3,153,088		2,231,062	2,231,062		922,026	922,026	
9,4	CD-AN	9,160	7,213	1,947			1,947	1,947		1,378	1,378		569	569	
9,4	CD-ID	11,055	8,705	2,350			2,350	2,350				2,350		2,350	
	ED-AN	372,320	372,320												
	ED-ID	4,747	4,747												
	ED-WA	1,036,741	1,036,741												
8,4	GD-AA	431,813		298,305	133,508		298,305	298,305		211,075	211,075		87,230	87,230	
4	GD-AN	557		557			557	557		394	394		163	163	
	GD-OR	59			59										
Total Miscellaneous IT Intangible Plant - 3031XX		17,830,648	12,851,630	3,456,247	1,522,771		2,350	3,453,897	3,456,247	2,443,909	2,443,909		2,350	1,009,988	1,012,338
Gas Underground Storage															
1	GD-AN	227		227			227	227		161	161		66	66	
Total Gas Underground Storage		227		227			227	227		161	161		66	66	
General Plant - 390200, 396200															
7,4	CD-AA	27,746	19,851	5,481	2,414		5,481	5,481		3,878	3,878		1,603	1,603	
4	ED-AN	5,567	5,567												
	GD-OR	0			0										
Total General Plant- 390200, 396200		33,313	25,418	5,481	2,414		5,481	5,481		3,878	3,878		1,603	1,603	
Total Amortization Expense		19,669,407	14,476,771	3,608,479	1,584,157		31,270	3,577,209	3,608,479	24,862	2,531,162	2,556,024	6,408	1,046,047	1,052,455

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-12A
For Twelve Months 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)	(288,648,918)	(288,648,918)											
	Hydro (ED-AN)	(132,665,962)	(132,665,962)											
	Other (ED-AN)	(95,795,144)	(95,795,144)											
Total Electric Production		(517,110,024)	(517,110,024)											
Electric Transmission														
	ED-AN	(196,011,451)	(196,011,451)											
Total Electric Transmission		(196,011,451)	(196,011,451)											
Electric Distribution														
	ED-AN	(6,075)	(6,075)											
	ED-ID	(167,438,449)	(167,438,449)											
	ED-WA	(268,262,457)	(268,262,457)											
Total Electric Distribution		(435,706,981)	(435,706,981)											
Gas Underground Storage														
1	GD-AN	(13,628,352)	(13,628,352)		(13,628,352)	(13,628,352)		(9,654,325)	(9,654,325)		(3,974,027)	(3,974,027)		
	GD-OR	(658,138)		(658,138)										
Total Gas Underground Storage		(14,286,490)	(13,628,352)	(658,138)	(13,628,352)	(13,628,352)		(9,654,325)	(9,654,325)		(3,974,027)	(3,974,027)		
Gas Distribution														
6	GD-AN	(1,514,090)	(1,514,090)			(1,514,090)	(1,514,090)	(1,037,485)	(1,037,485)		(476,605)	(476,605)		
	GD-ID	(60,322,985)	(60,322,985)		(60,322,985)	(60,322,985)				(60,322,985)		(60,322,985)		
	GD-WA	(118,752,114)	(118,752,114)		(118,752,114)	(118,752,114)	(118,752,114)		(118,752,114)					
	GD-OR	(93,530,854)		(93,530,854)										
Total Gas Distribution		(274,120,043)	(180,589,189)	(93,530,854)	(179,075,099)	(1,514,090)	(180,589,189)	(118,752,114)	(1,037,485)	(119,789,599)	(60,322,985)	(476,605)	(60,799,590)	
General Plant														
	ED-AN	(39,811,290)	(39,811,290)											
	ED-ID	(7,230,248)	(7,230,248)											
	ED-WA	(16,052,630)	(16,052,630)											
7,4	CD-AA	(39,290,232)	(28,110,982)	(7,760,214)	(3,419,036)	(7,760,214)	(7,760,214)	(5,490,972)	(5,490,972)		(2,269,242)	(2,269,242)		
9,4	CD-AN	(11,794,386)	(9,287,371)	(2,507,015)		(2,507,015)	(2,507,015)	(1,773,914)	(1,773,914)		(733,101)	(733,101)		
9	CD-ID	(5,338,640)	(4,203,859)	(1,134,781)		(1,134,781)	(1,134,781)			(1,134,781)		(1,134,781)		
9	CD-WA	(2,598,425)	(2,046,104)	(552,321)		(552,321)	(552,321)	(552,321)	(552,321)					
8,4	GD-AA	(1,737,555)		(1,200,338)	(537,217)	(1,200,338)	(1,200,338)	(849,335)	(849,335)		(351,003)	(351,003)		
4	GD-AN	(1,827,931)		(1,827,931)		(1,827,931)	(1,827,931)	(1,293,407)	(1,293,407)		(534,524)	(534,524)		
	GD-ID	(1,495,676)		(1,495,676)		(1,495,676)	(1,495,676)			(1,495,676)		(1,495,676)		
	GD-WA	(4,279,192)		(4,279,192)		(4,279,192)	(4,279,192)	(4,279,192)	(4,279,192)					
	GD-OR	(4,271,830)		(4,271,830)										
Total General Plant		(135,728,035)	(106,742,484)	(20,757,468)	(8,228,083)	(7,461,970)	(13,295,498)	(20,757,468)	(4,831,513)	(9,407,628)	(14,239,141)	(2,630,457)	(3,887,870)	(6,518,327)
Total Accumulated Depreciation		(1,572,963,024)	(1,255,570,940)	(214,975,009)	(102,417,075)	(186,537,069)	(28,437,940)	(214,975,009)	(123,583,627)	(20,099,438)	(143,683,065)	(62,953,442)	(8,338,502)	(71,291,944)

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-12A
For Twelve Months 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	68.522%	31.478%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-12A
For Twelve Months 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	(8,534,154)	(8,534,154)											
Misc Intangible Plt (303000)	ED-AN	(950,269)	(950,269)											
Total Production/Transmission		(9,484,423)	(9,484,423)											
Distribution														
Franchises (302000)	ED-WA	(127,121)	(127,121)											
Misc Intangible Plt (303000)	ED-WA	(28,743)	(28,743)											
Total Distribution		(155,864)	(155,864)											
General Plant - 303000														
7,4	CD-AA	(867,726)	(620,832)	(171,384)	(75,510)		(171,384)	(171,384)		(121,268)	(121,268)		(50,116)	(50,116)
9,4	CD-AN	(70,013)	(55,131)	(14,882)			(14,882)	(14,882)		(10,530)	(10,530)		(4,352)	(4,352)
	GD-ID	(52,102)		(52,102)			(52,102)	(52,102)				(52,102)		(52,102)
	GD-WA	(122,920)		(122,920)			(122,920)	(122,920)	(122,920)		(122,920)			(122,920)
	GD-OR	(66,498)			(66,498)									(66,498)
Total General Plant - 303000		(1,179,259)	(675,963)	(361,288)	(142,008)	(175,022)	(186,266)	(361,288)	(122,920)	(131,798)	(254,718)	(52,102)	(54,468)	(106,570)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(29,568,065)	(21,155,063)	(5,839,989)	(2,573,013)		(5,839,989)	(5,839,989)		(4,132,259)	(4,132,259)		(1,707,730)	(1,707,730)
9,4	CD-AN	(18,555)	(14,611)	(3,944)			(3,944)	(3,944)		(2,791)	(2,791)		(1,153)	(1,153)
9	CD-ID	(21,542)	(16,963)	(4,579)		(4,579)		(4,579)				(4,579)		(4,579)
	ED-AN	(485,014)	(485,014)											
	ED-ID	(14,426)	(14,426)											
	ED-WA	(1,996,852)	(1,996,852)											
8,4	GD-AA	(1,611,271)		(1,113,098)	(498,173)		(1,113,098)	(1,113,098)		(787,606)	(787,606)		(325,492)	(325,492)
4	GD-AN	(11,462)		(11,462)			(11,462)	(11,462)		(8,110)	(8,110)		(3,352)	(3,352)
	GD-OR	(1,224)			(1,224)									(1,224)
Total Miscellaneous IT Intangible Plant - 3031		(33,728,411)	(23,682,929)	(6,973,072)	(3,072,410)	(4,579)	(6,968,493)	(6,973,072)		(4,930,766)	(4,930,766)	(4,579)	(2,037,727)	(2,042,306)
Gas Underground Storage														
1	GD-AN	(239,917)		(239,917)			(239,917)	(239,917)		(169,957)	(169,957)		(69,960)	(69,960)
Total Gas Underground Storage		(239,917)		(239,917)			(239,917)	(239,917)		(169,957)	(169,957)		(69,960)	(69,960)
General Plant - 390200, 396200														
7,4	CD-AA	(223,642)	(160,009)	(44,172)	(19,461)		(44,172)	(44,172)		(31,255)	(31,255)		(12,917)	(12,917)
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)		(1,771)			(1,771)
4	ED-AN	(65,505)	(65,505)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)		(1,863)	(1,863)		(1,863)			(1,863)
	GD-OR	(3,801)			(3,801)									(3,801)
Total General Plant - 390200, 396200		(418,358)	(346,326)	(48,770)	(23,262)	(4,598)	(44,172)	(48,770)	(3,634)	(31,255)	(34,889)	(964)	(12,917)	(13,881)
Total Accumulated Amortization		(45,206,232)	(34,345,505)	(7,623,047)	(3,237,680)	(184,199)	(7,438,848)	(7,623,047)	(126,554)	(5,263,776)	(5,390,330)	(57,645)	(2,175,072)	(2,232,717)

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

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-12A
For Twelve Months 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-12A
For Twelve Months 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
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	843,741	0	0	0	0	0	0	0	0	843,741	0	843,741
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,103,272	0	0	3,651,238	3,651,238	0	0	1,007,947	1,007,947	0	444,087	444,087
9		CD-WA / ID / AN	1,212,319	375,672	344,288	234,669	954,629	101,408	92,936	63,346	257,690	0	0	0
		TOTAL ACCOUNT	8,035,160	389,283	706,567	3,908,681	5,004,531	578,572	92,936	1,071,293	1,742,801	843,741	444,087	1,287,828
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,220,665	1,153,748	2,158,952	3,907,965	7,220,665	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,236,604	0	0	0	0	2,236,604	0	0	2,236,604	0	0	0
99		GD-OR / AS	3,537,902	0	0	0	0	0	0	0	0	3,537,902	0	3,537,902
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	79,130,566	0	0	56,615,546	56,615,546	0	0	15,629,078	15,629,078	0	6,885,942	6,885,942
9		CD-WA / ID / AN	22,192,282	5,554,175	4,506,903	7,414,013	17,475,091	1,499,283	1,216,584	2,001,324	4,717,191	0	0	0
		TOTAL ACCOUNT	114,318,019	6,707,923	6,665,855	67,937,524	81,311,302	3,735,887	1,216,584	17,630,402	22,582,873	3,537,902	6,885,942	10,423,844
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,383,149	3,240,132	14,649	6,128,368	9,383,149	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	631,396	0	0	0	0	0	0	436,181	436,181	0	195,215	195,215
7		CD-AA	54,795,070	0	0	39,204,229	39,204,229	0	0	10,822,574	10,822,574	0	4,768,267	4,768,267
9		CD-WA / ID / AN	220,322	30,366	67,604	75,520	173,490	8,197	18,249	20,386	46,832	0	0	0
		TOTAL ACCOUNT	65,036,587	3,270,498	82,253	45,408,117	48,760,868	8,197	18,249	11,285,791	11,312,237	0	4,963,482	4,963,482
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	30,485,621	14,570,393	5,142,135	10,773,093	30,485,621	0	0	0	0	0	0	0
99		GD-WA / ID / AN	9,781,972	0	0	0	0	6,399,610	2,043,896	1,338,466	9,781,972	0	0	0
99		GD-OR / AS	3,066,048	0	0	0	0	0	0	0	0	3,066,048	0	3,066,048
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	5,711,642	1,678,885	898,561	1,920,129	4,497,575	453,195	242,556	518,316	1,214,067	0	0	0
		TOTAL ACCOUNT	49,612,137	16,249,278	6,040,696	13,098,789	35,388,763	6,852,805	2,286,452	1,968,741	11,107,998	3,066,048	49,328	3,115,376

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	398,996	10,739	14,745	373,512	398,996	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	3,035,356	111,071	138,424	2,140,666	2,390,161	29,982	37,366	577,847	645,195	0	0	0
		TOTAL ACCOUNT	3,575,850	121,810	153,169	2,514,178	2,789,157	114,253	37,366	577,847	729,466	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,049,723	981,403	302,242	1,766,078	3,049,723	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,732,867	0	0	0	0	1,988,757	376,221	367,889	2,732,867	0	0	0
99		GD-OR / AS	968,417	0	0	0	0	0	0	0	0	968,417	0	968,417
8		GD-AA	2,352,866	0	0	0	0	0	0	1,625,407	1,625,407	0	727,459	727,459
7		CD-AA	10,070,493	0	0	7,205,136	7,205,136	0	0	1,989,023	1,989,023	0	876,334	876,334
9		CD-WA / ID / AN	1,254,930	21,490	765,650	201,042	988,182	5,801	206,678	54,269	266,748	0	0	0
		TOTAL ACCOUNT	20,429,296	1,002,893	1,067,892	9,172,256	11,243,041	1,994,558	582,899	4,036,588	6,614,045	968,417	1,603,793	2,572,210
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	736,724	227,121	47,357	462,246	736,724	0	0	0	0	0	0	0
99		GD-WA / ID / AN	174,536	0	0	0	0	32,731	10,675	131,130	174,536	0	0	0
99		GD-OR / AS	116,693	0	0	0	0	0	0	0	0	116,693	0	116,693
8		GD-AA	225,759	0	0	0	0	0	0	155,959	155,959	0	69,800	69,800
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	79,640	3,803	1,214	57,694	62,711	1,027	328	15,574	16,929	0	0	0
		TOTAL ACCOUNT	1,689,015	230,924	48,571	774,406	1,053,901	33,758	11,003	372,910	417,671	116,693	100,750	217,443

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	34,073,479	15,905,325	9,919,589	8,248,565	34,073,479	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,413,138	0	0	0	0	2,716,210	866,434	830,494	4,413,138	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	540,192	0	0	386,491	386,491	0	0	106,693	106,693	0	47,008	47,008
9		CD-WA / ID / AN	1,653,024	257,365	411,442	632,850	1,301,657	69,473	111,064	170,830	351,367	0	0	0
		TOTAL ACCOUNT	40,723,667	16,162,690	10,331,031	9,267,906	35,761,627	2,785,683	977,498	1,108,017	4,871,198	43,834	47,008	90,842
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	58,181,123	11,226,076	4,422,910	42,532,137	58,181,123	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,274,315	0	0	0	0	699,159	555,694	19,462	1,274,315	0	0	0
99		GD-OR / AS	1,230,336	0	0	0	0	0	0	0	0	1,230,336	0	1,230,336
8		GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	306,995
7		CD-AA	31,054,151	0	0	22,218,314	22,218,314	0	0	6,133,505	6,133,505	0	2,702,332	2,702,332
9		CD-WA / ID / AN	12,678,933	514,450	3,191,778	6,277,671	9,983,899	138,870	861,582	1,694,582	2,695,034	0	0	0
		TOTAL ACCOUNT	105,411,790	11,740,526	7,614,688	71,028,122	90,383,336	838,029	1,417,276	8,533,486	10,788,791	1,230,336	3,009,327	4,239,663
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	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	478,350	0	0	342,245	342,245	0	0	94,479	94,479	0	41,626	41,626
9		CD-WA / ID / AN	9,978	3,926	0	3,931	7,857	1,060	0	1,061	2,121	0	0	0
		TOTAL ACCOUNT	571,593	3,926	2,299	424,775	431,000	1,060	0	95,540	96,600	2,367	41,626	43,993
		TOTAL GENERAL PLANT	409,403,114	55,879,751	32,713,021	223,534,754	312,127,526	16,942,802	6,640,263	46,680,615	70,263,680	9,866,565	17,145,343	27,011,908

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-12A
For Twelve Months 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	9,782,241	153,179	0	9,629,062	9,782,241	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	8,774,461	0	0	6,277,863	6,277,863	0	0	1,733,044	1,733,044	0
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0
		TOTAL ACCOUNT	20,380,514	153,179	0	16,059,734	16,212,913	1,022,594	181,037	1,774,293	2,977,924	426,123
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	7,139,340	5,172,817	23,524	1,942,999	7,139,340	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	2,501,523	0	0	0	0	0	0	1,728,102	1,728,102	0
7		CD-AA	111,319,191	0	0	79,645,542	79,645,542	0	0	21,986,653	21,986,653	0
9		CD-WA / ID / AN	115,132	0	53,385	37,274	90,659	0	14,411	10,062	24,473	0
		TOTAL ACCOUNT	121,075,186	5,172,817	76,909	81,625,815	86,875,541	0	14,411	23,724,817	23,739,228	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	2,581	0	0	2,581	2,581	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	4,854,782	0	0	3,473,451	3,473,451	0	0	958,868	958,868	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,870,120	0	0	3,476,032	3,476,032	0	0	970,394	970,394	1,231
	TOTAL		146,325,820	5,325,996	76,909	101,161,581	106,564,486	1,022,594	195,448	26,469,504	27,687,546	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-12A
For Twelve Months 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	(68,555,529)	(49,049,424)	(13,540,403)	(5,965,702)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(1,126,906)	(887,371)	(239,535)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(70,228,829)</u>	<u>(50,327,724)</u>	<u>(13,887,856)</u>	<u>(6,013,249)</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-12A
For Twelve Months 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	1,470,196	801,781		2,271,977		801,781			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,281,750	699,010		1,980,760		699,010			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	16,768,384	7,704,476	2,332,612	26,805,472		6,156,302		1,548,174	2,332,612
1	154300 PLANT MATERIALS & OPER SUP-CS2	581,710	317,239		898,949		317,239			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,675,270	913,619		2,588,889		913,619			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	407	187	57	651		149		38	57
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(1,154)	(531)	(161)	(1,846)		(424)		(107)	(161)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,021	469	142	1,632		375		94	142
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	54,217,275			54,217,275	44,420,396		9,796,879		
TOTAL		75,994,859	10,436,250	2,332,650	88,763,759	44,420,396	8,888,051	9,796,879	1,548,199	2,332,650

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						