

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	23,309,115	15,231,002	8,078,113
Adjustments			
Adjusted Gas Net Operating Income (Loss)	23,309,115	15,231,002	8,078,113
G-APL Gas Net Adjusted Rate Base	412,952,223	279,262,585	133,689,638
RATE OF RETURN	5.645%	5.454%	6.042%

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 October 31, 2015
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2011 thru 12-31-2013	100.000%	70.840%	29.160%
2	Input	Number of Customers Percent	10-01-2015 thru 10-31-2015	233,542 100.000%	154,895 66.324%	78,647 33.676%
3	G-OPS	Direct Distribution Operating Expense Percent	11-01-2014 thru 10-31-2015	13,068,345 100.000%	8,947,317 68.466%	4,121,028 31.534%
	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	11-01-2014 thru 10-31-2015	229,795,490 100.000%	157,666,729 68.612%	72,128,761 31.388%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended October 31, 2015
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Report ID:
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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%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended October 31, 2015
 Ending Balance Basis

Report ID:
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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
 For Twelve Months Ended October 31, 2015
 Ending Balance Basis

Report ID:
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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	11-01-2014 thru 10-31-2015	17,941,234 100.000%	12,113,208 67.516%	5,828,026 32.484%	
12	Net Gas Plant (before DFIT) Percent	10-01-2015 thru 10-31-2015	473,538,202 100.000%	318,275,497 67.212%	155,262,705 32.788%	
13	G-PLT Net Gas General Plant Percent	10-01-2015 thru 10-31-2015	51,750,644 100.000%	37,277,944 72.034%	14,472,700 27.966%	
14	Net Allocated Schedule M's Percent	11-01-2014 thru 10-31-2015	-61,565,211 100.000%	-41,160,764 66.857%	-20,404,447 33.143%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended October 31, 2015
Ending Balance Basis

Report ID: G-ALL-12E

AVISTA UTILITIES

**** The following is obsolete as of 201412 and will not be printed. ***

16	Input	JP Factor				
		Percent	01-01-2014 thru 12-31-2014	0.000%	0.000%	0.000%

**** The following is obsolete as of 201111 and will not be printed. ***

Situs Plant by Functional Group:
(Used to functionalize R&P Property Tax on
Report G-OTX)

G-PLT	Underground Storage	Washington	Idaho
Input	Distribution	26,063,070	10,728,391
Input	General	0	0
	TOTAL	26,063,070	10,728,391

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12E
For Twelve Months Ended October 31, 2015		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	141,831,147	0	141,831,147	99,610,737	0	99,610,737	42,220,410	0	42,220,410
99	4812XX	Commercial - Firm & Interruptible	72,291,865	0	72,291,865	51,430,171	0	51,430,171	20,861,694	0	20,861,694
99	4813XX	Industrial-Firm	3,461,690	0	3,461,690	2,021,639	0	2,021,639	1,440,051	0	1,440,051
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	278,225	0	278,225	241,791	0	241,791	36,434	0	36,434
99	499XXX	Unbilled Revenue	(943,365)	0	(943,365)	(428,361)	0	(428,361)	(515,004)	0	(515,004)
		TOTAL SALES TO ULTIMATE CUSTOMERS	216,919,562	0	216,919,562	152,875,977	0	152,875,977	64,043,585	0	64,043,585
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	138,939,868	0	138,939,868	93,385,096	0	93,385,096	45,554,772	0	45,554,772
4	488000	Miscellaneous Service Revenues	14,132	0	14,132	7,532	0	7,532	6,600	0	6,600
99	4893XX	Transportation Revenues	4,560,895	0	4,560,895	4,129,369	0	4,129,369	431,526	0	431,526
99	493000	Rent from Gas Property	2,433	0	2,433	2,433	0	2,433	0	0	0
4	495XXX	Other Gas Revenues	10,593,323	223,741	10,817,064	9,126,735	158,315	9,285,050	1,466,588	65,426	1,532,014
99	496100	Provision for Rate Refund	832,114	0	832,114	0	0	0	832,114	0	832,114
		TOTAL OTHER OPERATING REVENUES	154,942,765	223,741	155,166,506	106,651,165	158,315	106,809,480	48,291,600	65,426	48,357,026
		TOTAL GAS REVENUES	371,862,327	223,741	372,086,068	259,527,142	158,315	259,685,457	112,335,185	65,426	112,400,611
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	236,986,357	0	236,986,357	161,656,408	0	161,656,408	75,329,949	0	75,329,949
99	808XXX	Net Natural Gas Storage Transactions	12,422,820	0	12,422,820	9,213,630	0	9,213,630	3,209,190	0	3,209,190
99	811000	Gas Used for Products Extraction	(428,612)	0	(428,612)	(292,198)	0	(292,198)	(136,414)	0	(136,414)
10	813000	Other Gas Expenses	0	1,104,487	1,104,487	0	760,307	760,307	0	344,180	344,180
99	813010	Gas Technology Institute (GTI) Expenses	94,128	0	94,128	66,417	0	66,417	27,711	0	27,711
		TOTAL PRODUCTION EXPENSES	249,074,693	1,104,487	250,179,180	170,644,257	760,307	171,404,564	78,430,436	344,180	78,774,616
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	8,997	8,997	0	6,373	6,373	0	2,624	2,624
1	824000	Other Expenses	0	585,973	585,973	0	415,103	415,103	0	170,870	170,870
1	837000	Other Equipment	0	558,719	558,719	0	395,797	395,797	0	162,922	162,922
		TOTAL UNDERGROUND STORAGE OPER EXP	0	1,153,689	1,153,689	0	817,273	817,273	0	336,416	336,416
G-DEPX		Depreciation Expense-Underground Storage	0	610,680	610,680	0	432,606	432,606	0	178,074	178,074
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	161	161	0	66	66
G-OTX		Taxes Other Than FIT	0	282,859	282,859	0	200,377	200,377	0	82,482	82,482
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	893,766	893,766	0	633,144	633,144	0	260,622	260,622
		TOTAL UNDERGROUND STORAGE EXPENSES	0	2,047,455	2,047,455	0	1,450,417	1,450,417	0	597,038	597,038

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	451,648	1,138,315	1,589,963	388,292	779,359	1,167,651	63,356	358,956	422,312
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,187,688	821,183	4,008,871	2,470,472	562,231	3,032,703	717,216	258,952	976,168
3	875000	Measuring & Reg Sta Exp-General	104,635	0	104,635	75,554	0	75,554	29,081	0	29,081
3	876000	Measuring & Reg Sta Exp-Industrial	3,402	0	3,402	2,488	0	2,488	914	0	914
3	877000	Measuring & Reg Sta Exp-City Gate	130,346	0	130,346	63,893	0	63,893	66,453	0	66,453
3	878000	Meter & House Regulator Expenses	771,073	69,201	840,274	670,303	47,379	717,682	100,770	21,822	122,592
3	879000	Customer Installation Expenses	1,880,715	135,522	2,016,237	1,122,009	92,786	1,214,795	758,706	42,736	801,442
3	880000	Other Expenses	1,324,745	723,922	2,048,667	924,173	495,640	1,419,813	400,572	228,282	628,854
3	881000	Rents	5,136	36,148	41,284	5,136	24,749	29,885	0	11,399	11,399
		MAINTENANCE									
3	885000	Supervision & Engineering	92,225	30	92,255	40,976	21	40,997	51,249	9	51,258
3	887000	Mains	1,402,036	214	1,402,250	1,002,758	147	1,002,905	399,278	67	399,345
3	889000	Measuring & Reg Sta Exp-General	268,733	12,152	280,885	193,838	8,320	202,158	74,895	3,832	78,727
3	890000	Measuring & Reg Sta Exp-Industrial	225,291	127	225,418	97,988	87	98,075	127,303	40	127,343
3	891000	Measuring & Reg Sta Exp-City Gate	99,020	0	99,020	37,607	0	37,607	61,413	0	61,413
3	892000	Services	1,751,118	3,569	1,754,687	996,644	2,444	999,088	754,474	1,125	755,599
3	893000	Meters & House Regulators	1,369,607	719,357	2,088,964	854,502	492,515	1,347,017	515,105	226,842	741,947
3	894000	Other Equipment	927	184,215	185,142	684	126,125	126,809	243	58,090	58,333
		TOTAL DISTRIBUTION OPERATING EXP	13,068,345	3,843,955	16,912,300	8,947,317	2,631,803	11,579,120	4,121,028	1,212,152	5,333,180
G-DEPX		Depreciation Expense-Distribution	13,441,898	64,594	13,506,492	8,938,418	44,319	8,982,737	4,503,480	20,275	4,523,755
G-OTX		Taxes Other Than FIT	16,848,204	0	16,848,204	14,296,678	0	14,296,678	2,551,526	0	2,551,526
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	30,290,102	64,594	30,354,696	23,235,096	44,319	23,279,415	7,055,006	20,275	7,075,281
		TOTAL DISTRIBUTION EXPENSES	43,358,447	3,908,549	47,266,996	32,182,413	2,676,122	34,858,535	11,176,034	1,232,427	12,408,461

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For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	215,682	215,682	0	143,049	143,049	0	72,633	72,633
2	902000	Meter Reading Expenses	1,766,824	110,741	1,877,565	1,590,013	73,448	1,663,461	176,811	37,293	214,104
G-903	903XXX	Customer Records & Collection Expenses	719,723	4,517,775	5,237,498	488,556	2,996,369	3,484,925	231,167	1,521,406	1,752,573
2	904000	Uncollectible Accounts	0	1,871,034	1,871,034	0	1,240,945	1,240,945	0	630,089	630,089
2	905000	Misc Customer Accounts	0	147,711	147,711	0	97,968	97,968	0	49,743	49,743
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,486,547	6,862,943	9,349,490	2,078,569	4,551,779	6,630,348	407,978	2,311,164	2,719,142
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	5,308,342	158,135	5,466,477	5,242,340	104,881	5,347,221	66,002	53,254	119,256
2	909000	Advertising	0	561,455	561,455	0	372,379	372,379	0	189,076	189,076
2	910000	Misc Customer Service & Info Exp	0	76,049	76,049	0	50,439	50,439	0	25,610	25,610
		TOTAL CUSTOMER SERVICE & INFO EXP	5,308,342	795,639	6,103,981	5,242,340	527,699	5,770,039	66,002	267,940	333,942
		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	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	104,730	7,553,845	7,658,575	69,607	5,344,950	5,414,557	35,123	2,208,895	2,244,018
4	921000	Office Supplies & Expenses	1,967	1,143,220	1,145,187	1,967	808,920	810,887	0	334,300	334,300
4	922000	Admin. Expenses Transferred - Credit	0	(18,866)	(18,866)	0	(13,349)	(13,349)	0	(5,517)	(5,517)
4	923000	Outside Services Employed	2,177	2,834,266	2,836,443	2,177	2,005,470	2,007,647	0	828,796	828,796
4	924000	Property Insurance Premium	0	326,753	326,753	0	231,204	231,204	0	95,549	95,549
4	925XXX	Injuries and Damages	6,094	932,920	939,014	6,051	660,116	666,167	43	272,804	272,847
4	926XXX	Employee Pensions and Benefits	0	605,806	605,806	0	428,656	428,656	0	177,150	177,150
4	928000	Regulatory Commission Expenses	925,680	194,605	1,120,285	660,651	137,699	798,350	265,029	56,906	321,935
4	930000	Miscellaneous General Expenses	36,486	1,106,478	1,142,964	24,213	782,922	807,135	12,273	323,556	335,829
4	931000	Rents	8,506	257,661	266,167	8,506	182,316	190,822	0	75,345	75,345
4	935000	Maintenance of General Plant	370,080	2,389,129	2,759,209	273,404	1,690,500	1,963,904	96,676	698,629	795,305
		TOTAL ADMIN & GEN OPERATING EXP	1,455,720	17,325,817	18,781,537	1,046,576	12,259,404	13,305,980	409,144	5,066,413	5,475,557
G-DEPX		Depreciation Expense-General Plant	370,990	3,453,071	3,824,061	254,540	2,443,324	2,697,864	116,450	1,009,747	1,126,197
G-AMTX		Amortization Expense - General Plant - 303000	28,920	118,090	147,010	24,862	83,558	108,420	4,058	34,532	38,590
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3	2,489	3,526,930	3,529,419	0	2,495,585	2,495,585	2,489	1,031,345	1,033,834
G-AMTX		Amortization Expense-General Plant - 390200, 391	0	5,444	5,444	0	3,852	3,852	0	1,592	1,592
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(709,596)	0	(709,596)	0	0	0	(709,596)	0	(709,596)
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	(544,354)	0	(544,354)	0	0	0	(544,354)	0	(544,354)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(851,551)	7,103,535	6,251,984	279,402	5,026,319	5,305,721	(1,130,953)	2,077,216	946,263
		TOTAL ADMIN & GENERAL EXPENSES	604,169	24,429,352	25,033,521	1,325,978	17,285,723	18,611,701	(721,809)	7,143,629	6,421,820
		TOTAL EXPENSES BEFORE FIT	300,832,198	39,148,425	339,980,623	211,473,557	27,252,047	238,725,604	89,358,641	11,896,378	101,255,019
		NET OPERATING INCOME (LOSS) BEFORE FIT			32,105,445			20,959,853			11,145,592
G-FIT		FEDERAL INCOME TAX			(9,571,553)			(6,608,052)			(2,963,501)
G-FIT		DEFERRED FEDERAL INCOME TAX			18,398,599			12,357,027			6,041,572
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(30,716)			(20,124)			(10,592)
		GAS NET OPERATING INCOME (LOSS)			23,309,115			15,231,002			8,078,113

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended October 31, 2015	
Ending Balance 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%		66.324%		33.676%
G-ALL 3	Direct Distribution Operating Expense	100.000%		68.466%		31.534%
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-495-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU	52,363	223,741	276,104	52,363	158,315	210,678	0	65,426	65,426
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,001	0	4,500,001	3,033,413	0	3,033,413	1,466,588	0	1,466,588
4	495100	ENTITLEMENT PENALTIES	0	0	0	0	0	0	0	0	0
4	495280	OTHER GAS REV-DECOUPLING MECHA	0	0	0	0	0	0	0	0	0
99	495311	CONTRA DECOUPLING DEFFERAL	(625,623)	0	(625,623)	(625,623)	0	(625,623)	0	0	0
4	495328	RESIDENTIAL DECOUPLING DEFERRE	5,357,643	0	5,357,643	5,357,643	0	5,357,643	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	1,308,939	0	1,308,939	1,308,939	0	1,308,939	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	10,593,323	223,741	10,817,064	9,126,735	158,315	9,285,050	1,466,588	65,426	1,532,014

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-804-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	174,804,517	0	174,804,517	117,731,629	0	117,731,629	57,072,888	0	57,072,888
1	804001	Pipeline Demand Costs	27,117,794	0	27,117,794	19,210,245	0	19,210,245	7,907,549	0	7,907,549
1	804002	Transport Variable Charges	1,360,105	0	1,360,105	963,498	0	963,498	396,607	0	396,607
6	804010	Gas Costs - Fixed Hedge	(72,859)	0	(72,859)	(49,028)	0	(49,028)	(23,831)	0	(23,831)
6	804014	GTI Contributions	0	0	0	(442)	0	(442)	442	0	442
6	804017	Transaction Fees	386,844	0	386,844	260,951	0	260,951	125,893	0	125,893
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	6,645,840	0	6,645,840	4,615,734	0	4,615,734	2,030,106	0	2,030,106
6	804700	Gas Costs - Offsystem Bookout	2,953,214	0	2,953,214	1,988,430	0	1,988,430	964,784	0	964,784
6	804711	Gas Costs - Offsystem Bookout Offset	(2,953,214)	0	(2,953,214)	(1,988,430)	0	(1,988,430)	(964,784)	0	(964,784)
6	804730	Gas Costs - Intracompany LDC Gas	18,379,068	0	18,379,068	12,484,868	0	12,484,868	5,894,200	0	5,894,200
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(4,021,033)	0	(4,021,033)	(1,871,550)	0	(1,871,550)	(2,149,483)	0	(2,149,483)
99	805111	Amortize ID Holdback	(317,123)	0	(317,123)	0	0	0	(317,123)	0	(317,123)
99	805120	Gas Expense - Rate Deferrals	12,703,204	0	12,703,204	8,310,503	0	8,310,503	4,392,701	0	4,392,701
		TOTAL PURCHASED GAS COSTS	236,986,357	0	236,986,357	161,656,408	0	161,656,408	75,329,949	0	75,329,949

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	6	Actual Therms Purchased	100.000%	68.612%	31.388%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	719,723	4,517,775	5,237,498	488,556	2,996,369	3,484,925	231,167	1,521,406	1,752,573
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			719,723	4,517,775	5,237,498	488,556	2,996,369	3,484,925	231,167	1,521,406	1,752,573

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.324%	33.676%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.212%	32.788%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	216,736	158,135	374,871	150,734	104,881	255,615	66,002	53,254	119,256
99	908600	Public Purpose Tariff Rider Expense Offset	4,936,292	0	4,936,292	4,936,292	0	4,936,292	0	0	0
99	908610	Limited Income Tax Refund Program	168,542	0	168,542	168,542	0	168,542	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(13,228)	0	(13,228)	(13,228)	0	(13,228)	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			<u>5,308,342</u>	<u>158,135</u>	<u>5,466,477</u>	<u>5,242,340</u>	<u>104,881</u>	<u>5,347,221</u>	<u>66,002</u>	<u>53,254</u>	<u>119,256</u>

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.324%	33.676%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended October 31, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.76%	51.76%
2	Cost of Debt		5.287%	5.259%
	Total Cost of Debt		2.737%	2.722%
	Total Weighted Cost		2.737%	2.722%
G-APL	Net Rate Base	412,952,223	279,262,585	133,689,638
	Interest Deduction for FIT Calculation	11,282,449	7,643,417	3,639,032
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12E
FEDERAL INCOME TAXES--GAS	
For Twelve Months Ended October 31, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	372,086,068	259,685,457	112,400,611
G-OPS	Operating & Maintenance Expense	302,480,177	209,507,324	92,972,853
G-OPS	Book Deprec/Amort and Reg Amortizations	20,369,383	14,721,225	5,648,158
G-OTX	Taxes Other than FIT	17,131,063	14,497,055	2,634,008
	Net Operating Income Before FIT	<u>32,105,445</u>	<u>20,959,853</u>	<u>11,145,592</u>
G-INT	Less: Interest Expense	11,282,449	7,643,417	3,639,032
G-SCM	Schedule M Adjustments	(48,170,289)	(32,196,584)	(15,973,705)
	Taxable Net Operating Income	<u>(27,347,293)</u>	<u>(18,880,148)</u>	<u>(8,467,145)</u>
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	<u>(9,571,553)</u>	<u>(6,608,052)</u>	<u>(2,963,501)</u>
G-DTE	Deferred FIT	18,398,599	12,357,027	6,041,572
99	411400 Amortized Investment Tax Credit	(30,716)	(20,124)	(10,592)
	Total FIT/Deferred FIT & ITC	<u>8,796,330</u>	<u>5,728,851</u>	<u>3,067,479</u>

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
For Twelve Months Ended October 31, 2015
Ending Balance Basis

Report ID:
G-SCM-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	13,844,297	7,779,036	21,623,333	9,217,820	5,503,405	14,721,225	4,626,477	2,275,631	6,902,108
12	997001	Contributions In Aid of Construction	0	381,038	381,038	0	256,103	256,103	0	124,935	124,935
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	539,142	539,142	0	381,486	381,486	0	157,656	157,656
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	8,365,048	0	8,365,048	6,438,954	0	6,438,954	1,926,094	0	1,926,094
4	997015	Airplane Lease Payments	0	140,425	140,425	0	99,362	99,362	0	41,063	41,063
12	997016	Redemption Expense Amortization	0	298,910	298,910	0	200,903	200,903	0	98,007	98,007
4	997020	FAS87 Current Pension Accrual	0	1,414,867	1,414,867	0	1,001,132	1,001,132	0	413,735	413,735
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(5,590,580)	0	(5,590,580)	(5,590,580)	0	(5,590,580)	0	0	0
12	997032	Interest Rate Swaps	0	(1,766,424)	(1,766,424)	0	(1,187,249)	(1,187,249)	0	(579,175)	(579,175)
4	997033	DSM Tariff Rider	(1,124,551)	(1)	(1,124,552)	(1,088,785)	(1)	(1,088,786)	(35,766)	0	(35,766)
12	997048	AFUDC	0	(219,560)	(219,560)	0	(147,571)	(147,571)	0	(71,989)	(71,989)
11	997049	Tax Depreciation	0	(45,204,506)	(45,204,506)	0	(30,520,274)	(30,520,274)	0	(14,684,232)	(14,684,232)
1	997055	Deferred Gas Exchange	0	10	10	0	7	7	0	3	3
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(53,037)	0	(53,037)	(13,228)	0	(13,228)	(39,809)	0	(39,809)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,531,405	1,531,405	0	1,033,943	1,033,943	0	497,462	497,462
4	997081	Deferred Compensation	0	(203,224)	(203,224)	0	(143,797)	(143,797)	0	(59,427)	(59,427)
4	997082	Meal Disallowances	0	113,442	113,442	0	80,269	80,269	0	33,173	33,173
4	997083	Paid Time Off	0	164,911	164,911	0	116,688	116,688	0	48,223	48,223
2	997084	Customer Uncollectibles	0	76,618	76,618	0	50,816	50,816	0	25,802	25,802
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	(17,885,987)	(17,885,987)	0	(8,725,313)	(8,725,313)
12	997102	Amort Idaho Earnings Test (254229)	(669,787)	0	(669,787)	0	0	0	(669,787)	0	(669,787)
99	997103	Def Project Compass	(544,354)	0	(544,354)	0	0	0	(544,354)	0	(544,354)
		TOTAL SCHEDULE M ADJUSTMENTS	14,609,063	(61,565,211)	(48,170,289)	8,964,181	(41,160,765)	(32,196,584)	4,430,741	(20,404,446)	(15,973,705)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.840%	29.160%
G-ALL	2	Number of Customers	100.000%	66.324%	33.676%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	68.612%	31.388%
G-ALL	11	Book Depreciation	100.000%	67.516%	32.484%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.212%	32.788%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended October 31, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	18,029,128	12,053,734	5,975,394
99	410100	Deferred Federal Income Tax Exp	364,315	307,627	56,688
		SUBTOTAL	18,393,443	12,361,361	6,032,082
14	411100	Deferred Federal Income Tax Expense - Allocated	(13,407)	(8,964)	(4,443)
99	411100	Deferred Federal Income Tax Exp	18,563	4,630	13,933
		SUBTOTAL	5,156	(4,334)	9,490
		Total Deferred Federal Income Tax Expense	18,398,599	12,357,027	6,041,572

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.857%	33.143%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	282,859	282,859	0	200,377	200,377	0	82,482	82,482
		TOTAL UNDERGROUND STORAGE TAX	0	282,859	282,859	0	200,377	200,377	0	82,482	82,482
		DISTRIBUTION									
99	408110	State Excise Tax	5,852,695	0	5,852,695	5,852,695	0	5,852,695	0	0	0
99	408120	Municipal Occupation & License Tax	6,797,716	0	6,797,716	5,649,170	0	5,649,170	1,148,546	0	1,148,546
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	4,255,915	0	4,255,915	2,794,813	0	2,794,813	1,461,102	0	1,461,102
99	409100	State Income Tax	(58,122)	0	(58,122)	0	0	0	(58,122)	0	(58,122)
		TOTAL DISTRIBUTION TAX	16,848,204	0	16,848,204	14,296,678	0	14,296,678	2,551,526	0	2,551,526
		TOTAL TAXES OTHER THAN FIT	16,848,204	282,859	17,131,063	14,296,678	200,377	14,497,055	2,551,526	82,482	2,634,008

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 October 31, 2015
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,203,631	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)	20,339	31,855,909	31,876,248	0	22,540,604	22,540,604	20,339	9,315,305	9,335,644
		TOTAL INTANGIBLE PLANT	1,223,970	33,648,407	34,872,377	1,022,594	23,808,940	24,831,534	201,376	9,839,467	10,040,843
		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	1,782,900	1,782,900	0	1,263,006	1,263,006	0	519,894	519,894
1	352XXX	Wells	0	18,723,076	18,723,076	0	13,263,427	13,263,427	0	5,459,649	5,459,649
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	11,906,413	11,906,413	0	8,434,503	8,434,503	0	3,471,910	3,471,910
1	355000	Measuring & Regulating Equipment	0	577,168	577,168	0	408,866	408,866	0	168,302	168,302
1	356000	Purification Equipment	0	403,713	403,713	0	285,990	285,990	0	117,723	117,723
1	357000	Other Equipment	0	1,886,907	1,886,907	0	1,336,685	1,336,685	0	550,222	550,222
		TOTAL UNDERGROUND STORAGE PLANT	0	36,791,461	36,791,461	0	26,063,070	26,063,070	0	10,728,391	10,728,391
		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	275,330,154	2,512,521	277,842,675	178,217,752	1,723,891	179,941,643	97,112,402	788,630	97,901,032
6	378000	Measuring & Reg Station Equip-General	5,472,532	127,100	5,599,632	3,299,859	87,206	3,387,065	2,172,673	39,894	2,212,567
6	379000	Measuring & Reg Station Equip-City Gate	6,227,981	0	6,227,981	1,888,433	0	1,888,433	4,339,548	0	4,339,548
6	380000	Services	192,564,405	0	192,564,405	131,165,611	0	131,165,611	61,398,794	0	61,398,794
6	381000	Meters	73,875,335	0	73,875,335	50,809,833	0	50,809,833	23,065,502	0	23,065,502
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	558,005,711	2,639,621	560,645,332	368,695,398	1,811,097	370,506,495	189,310,313	828,524	190,138,837
		GENERAL PLANT									
4	389XXX	Land & Land Rights	702,647	1,574,559	2,277,206	609,711	1,114,126	1,723,837	92,936	460,433	553,369
4	390XXX	Structures & Improvements	4,993,164	18,306,895	23,300,059	3,742,212	12,953,593	16,695,805	1,250,952	5,353,302	6,604,254
4	391XXX	Office Furniture & Equipment	26,285	13,727,915	13,754,200	8,197	9,713,598	9,721,795	18,088	4,014,317	4,032,405
4	392XXX	Transportation Equipment	9,995,104	1,976,066	11,971,170	7,448,556	1,398,225	8,846,781	2,546,548	577,841	3,124,389
4	393000	Stores Equipment	151,597	667,411	819,008	114,199	472,247	586,446	37,398	195,164	232,562
4	394000	Tools, Shop & Garage Equipment	2,560,725	4,332,745	6,893,470	1,982,950	3,065,764	5,048,714	577,775	1,266,981	1,844,756
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	3,938,924	1,110,766	5,049,690	2,969,997	785,956	3,755,953	968,927	324,810	1,293,737
4	397XXX	Communications Equipment	2,267,827	8,645,767	10,913,594	850,578	6,117,572	6,968,150	1,417,249	2,528,195	3,945,444
4	398000	Miscellaneous Equipment	1,060	88,243	89,303	1,060	62,439	63,499	0	25,804	25,804
		TOTAL GENERAL PLANT	24,677,340	50,827,986	75,505,326	17,757,633	35,964,867	53,722,500	6,919,707	14,863,119	21,782,826

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended October 31, 2015
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	583,907,021	123,907,475	707,814,496	387,475,625	87,647,974	475,123,599	196,431,396	36,259,501	232,690,897
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,985,371)	(13,985,371)	0	(9,907,237)	(9,907,237)	0	(4,078,134)	(4,078,134)
G-ADEP		Distribution Plant	(185,805,414)	(1,562,381)	(187,367,795)	(122,939,781)	(1,071,981)	(124,011,762)	(62,865,633)	(490,400)	(63,356,033)
G-ADEP		General Plant	(8,404,789)	(15,298,000)	(23,702,789)	(5,582,898)	(10,824,559)	(16,407,457)	(2,821,891)	(4,473,441)	(7,295,332)
		TOTAL ACCUMULATED DEPRECIATION	(194,210,203)	(30,845,752)	(225,055,955)	(128,522,679)	(21,803,777)	(150,326,456)	(65,687,524)	(9,041,975)	(74,729,499)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(191,891)	(255,446)	(447,337)	(137,422)	(180,748)	(318,170)	(54,469)	(74,698)	(129,167)
G-AAMT		Misc IT Intangible Plant - 3031XX	(6,644)	(8,474,420)	(8,481,064)	0	(5,996,329)	(5,996,329)	(6,644)	(2,478,091)	(2,484,735)
G-AAMT		Underground Storage	0	(240,049)	(240,049)	0	(170,051)	(170,051)	0	(69,998)	(69,998)
G-AAMT		General Plant - 390200, 396200	(4,598)	(47,295)	(51,893)	(3,634)	(33,465)	(37,099)	(964)	(13,830)	(14,794)
		TOTAL ACCUMULATED AMORTIZATION	(203,133)	(9,017,210)	(9,220,343)	(141,056)	(6,380,593)	(6,521,649)	(62,077)	(2,636,617)	(2,698,694)
		TOTAL ACCUMULATED DEPR/AMORT	(194,413,336)	(39,862,962)	(234,276,298)	(128,663,735)	(28,184,370)	(156,848,105)	(65,749,601)	(11,678,592)	(77,428,193)
		NET GAS UTILITY PLANT before DFIT	389,493,685	84,044,513	473,538,198	258,811,890	59,463,604	318,275,494	130,681,795	24,580,909	155,262,704
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(77,386,080)	(77,386,080)	0	(52,012,732)	(52,012,732)	0	(25,373,348)	(25,373,348)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(14,938,161)	(14,938,161)	0	(10,565,307)	(10,565,307)	0	(4,372,854)	(4,372,854)
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	(926,116)	(926,116)	0	(622,461)	(622,461)	0	(303,655)	(303,655)
		TOTAL ACCUMULATED DFIT	0	(93,358,276)	(93,358,276)	0	(63,276,861)	(63,276,861)	0	(30,081,415)	(30,081,415)
		NET GAS UTILITY PLANT	389,493,685	(9,313,763)	380,179,922	258,811,890	(3,813,257)	254,998,633	130,681,795	(5,500,506)	125,181,289

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%	68.612%	31.388%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.212%	32.788%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	389,493,685	(9,313,763)	380,179,922	258,811,890	(3,813,257)	254,998,633	130,681,795	(5,500,506)	125,181,289
	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	18,118,202	18,118,202	0	12,834,934	12,834,934	0	5,283,268	5,283,268
4	252000 Customer Advances	(81,232)	(250)	(81,482)	(11,804)	(177)	(11,981)	(69,428)	(73)	(69,501)
99	235199 Customer Deposits	(436,266)	0	(436,266)	(436,266)	0	(436,266)	0	0	0
C-WKC	Working Capital	7,817,379	1,623,404	9,440,783	7,817,379	0	7,817,379	0	1,623,404	1,623,404
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	7,299,881	25,472,420	32,772,301	7,369,309	16,894,643	24,263,952	(69,428)	8,577,777	8,508,349
	NET RATE BASE	396,793,566	16,158,657	412,952,223	266,181,199	13,081,386	279,262,585	130,612,367	3,077,271	133,689,638

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-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	7,805,540	7,805,540												
Hydro (ED-AN)	8,725,756	8,725,756												
Other (ED-AN)	9,390,912	9,390,912												
Total Electric Production	25,922,208	25,922,208												
Electric Transmission														
ED-AN	10,945,078	10,945,078												
Total Electric Transmission	10,945,078	10,945,078												
Electric Distribution														
ED-AN	26,388	26,388												
ED-ID	15,109,416	15,109,416												
ED-WA	25,106,135	25,106,135												
Total Electric Distribution	40,241,939	40,241,939												
Gas Underground Storage														
1 GD-AN	610,680		610,680		610,680	610,680		432,606	432,606		178,074	178,074		
GD-OR	117,563			117,563										
Total Gas Underground Storage	728,243		610,680	117,563		610,680	610,680		432,606	432,606		178,074	178,074	
Gas Distribution														
6 GD-AN	64,594		64,594			64,594	64,594		44,319	44,319		20,275	20,275	
GD-ID	4,503,480		4,503,480		4,503,480	4,503,480					4,503,480		4,503,480	
GD-WA	8,938,418		8,938,418		8,938,418	8,938,418		8,938,418		8,938,418				
GD-OR	5,922,860			5,922,860										
Total Gas Distribution	19,429,352		13,506,492	5,922,860	13,441,898	64,594	13,506,492		8,938,418	44,319	8,982,737	4,503,480	20,275	4,523,755
General Plant														
ED-AN	2,759,390	2,759,390												
ED-ID	184,480	184,480												
ED-WA	1,107,545	1,107,545												
7,4 CD-AA	15,620,202	11,175,786	3,085,146	1,359,270		3,085,146	3,085,146		2,182,988	2,182,988		902,158	902,158	
9,4 CD-AN	703,048	553,608	149,440			149,440	149,440		105,741	105,741		43,699	43,699	
9 CD-ID	327,936	258,230	69,706		69,706	69,706					69,706		69,706	
9 CD-WA	180,125	141,838	38,287		38,287	38,287		38,287		38,287				
8,4 GD-AA	259,733		179,429	80,304		179,429	179,429		126,960	126,960		52,469	52,469	
4 GD-AN	39,056		39,056			39,056	39,056		27,635	27,635		11,421	11,421	
GD-ID	46,744		46,744		46,744	46,744					46,744		46,744	
GD-WA	216,253		216,253		216,253	216,253		216,253		216,253				
GD-OR	209,638			209,638										
Total General Plant	21,654,150	16,180,877	3,824,061	1,649,212	370,990	3,453,071	3,824,061	254,540	2,443,324	2,697,864	116,450	1,009,747	1,126,197	
Total Depreciation Expense	118,920,970	93,290,102	17,941,233	7,689,635	13,812,888	4,128,345	17,941,233	9,192,958	2,920,249	12,113,207	4,619,930	1,208,096	5,828,026	

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 Ratio	70.758%	29.242%
9 Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	6 Actual Therms Purchased	68.612%	31.388%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000) ED-AN	918,400	918,400												
Misc Intangible Plt (303000) ED-AN	232,901	232,901												
Total Production/Transmission	1,151,301	1,151,301												
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	587,422	420,283	116,022	51,117		116,022	116,022		82,095	82,095		33,927	33,927	
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						
GD-OR	8,068			8,068										
Total General Plant - 303000	634,139	427,944	147,010	59,185	28,920	118,090	147,010	24,862	83,558	108,420	4,058	34,532	38,590	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	16,356,134	11,702,323	3,230,500	1,423,311		3,230,500	3,230,500		2,285,837	2,285,837		944,663	944,663	
9,4 CD-AN	9,160	7,213	1,947			1,947	1,947		1,378	1,378		569	569	
9,4 CD-ID	11,711	9,222	2,489		2,489		2,489				2,489		2,489	
ED-AN	393,530	393,530												
ED-ID	4,747	4,747												
ED-WA	1,037,499	1,037,499												
8,4 GD-AA	425,758		294,122	131,636		294,122	294,122		208,115	208,115		86,007	86,007	
4 GD-AN	361		361			361	361		255	255		106	106	
GD-OR	39			39										
Total Miscellaneous IT Intangible Plant - 3031XX	18,238,939	13,154,534	3,529,419	1,554,986	2,489	3,526,930	3,529,419		2,495,585	2,495,585	2,489	1,031,345	1,033,834	
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	27,561	19,719	5,444	2,398		5,444	5,444		3,852	3,852		1,592	1,592	
4 ED-AN	4,728	4,728												
GD-OR	0			0										
Total General Plant- 390200, 396200	32,289	24,447	5,444	2,398		5,444	5,444		3,852	3,852		1,592	1,592	
Total Amortization Expense	20,083,892	14,785,223	3,682,100	1,616,569	31,409	3,650,691	3,682,100	24,862	2,583,156	2,608,018	6,547	1,067,535	1,074,082	

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-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	(291,959,009)	(291,959,009)											
Hydro (ED-AN)	(137,751,255)	(137,751,255)											
Other (ED-AN)	(101,568,839)	(101,568,839)											
Total Electric Production	(531,279,103)	(531,279,103)											
Electric Transmission													
ED-AN	(200,916,979)	(200,916,979)											
Total Electric Transmission	(200,916,979)	(200,916,979)											
Electric Distribution													
ED-AN	(26,631)	(26,631)											
ED-ID	(175,148,640)	(175,148,640)											
ED-WA	(280,852,207)	(280,852,207)											
Total Electric Distribution	(456,027,478)	(456,027,478)											
Gas Underground Storage													
1 GD-AN	(13,985,371)		(13,985,371)		(13,985,371)	(13,985,371)		(9,907,237)	(9,907,237)		(4,078,134)	(4,078,134)	
GD-OR	(727,183)			(727,183)									
Total Gas Underground Storage	(14,712,554)		(13,985,371)	(727,183)		(13,985,371)	(13,985,371)		(9,907,237)	(9,907,237)		(4,078,134)	(4,078,134)
Gas Distribution													
6 GD-AN	(1,562,381)		(1,562,381)			(1,562,381)	(1,562,381)		(1,071,981)	(1,071,981)		(490,400)	(490,400)
GD-ID	(62,865,633)		(62,865,633)		(62,865,633)	(62,865,633)					(62,865,633)		(62,865,633)
GD-WA	(122,939,781)		(122,939,781)		(122,939,781)	(122,939,781)	(122,939,781)						
GD-OR	(96,483,078)			(96,483,078)									
Total Gas Distribution	(283,850,873)		(187,367,795)	(96,483,078)	(185,805,414)	(1,562,381)	(187,367,795)	(122,939,781)	(1,071,981)	(124,011,762)	(62,865,633)	(490,400)	(63,356,033)
General Plant													
ED-AN	(41,890,653)	(41,890,653)											
ED-ID	(7,898,310)	(7,898,310)											
ED-WA	(17,753,089)	(17,753,089)											
7,4 CD-AA	(47,371,261)	(33,892,716)	(9,356,298)	(4,122,247)		(9,356,298)	(9,356,298)		(6,620,329)	(6,620,329)		(2,735,969)	(2,735,969)
9,4 CD-AN	(12,326,976)	(9,706,754)	(2,620,222)			(2,620,222)	(2,620,222)		(1,854,017)	(1,854,017)		(766,205)	(766,205)
9 CD-ID	(5,618,048)	(4,423,876)	(1,194,172)		(1,194,172)	(1,194,172)					(1,194,172)		(1,194,172)
9 CD-WA	(2,866,608)	(2,257,282)	(609,326)		(609,326)	(609,326)		(609,326)		(609,326)			
8,4 GD-AA	(1,888,207)		(1,304,411)	(583,796)		(1,304,411)	(1,304,411)		(922,975)	(922,975)		(381,436)	(381,436)
4 GD-AN	(2,017,069)		(2,017,069)			(2,017,069)	(2,017,069)		(1,427,238)	(1,427,238)		(589,831)	(589,831)
GD-ID	(1,627,719)		(1,627,719)		(1,627,719)	(1,627,719)					(1,627,719)		(1,627,719)
GD-WA	(4,973,572)		(4,973,572)		(4,973,572)	(4,973,572)		(4,973,572)		(4,973,572)			
GD-OR	(4,344,134)			(4,344,134)									
Total General Plant	(150,575,646)	(117,822,680)	(23,702,789)	(9,050,177)	(8,404,789)	(15,298,000)	(23,702,789)	(5,582,898)	(10,824,559)	(16,407,457)	(2,821,891)	(4,473,441)	(7,295,332)
Total Accumulated Depreciation	(1,637,362,633)	(1,306,046,240)	(225,055,955)	(106,260,438)	(194,210,203)	(30,845,752)	(225,055,955)	(128,522,679)	(21,803,777)	(150,326,456)	(65,687,524)	(9,041,975)	(74,729,499)

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 Ratio	70.758%	29.242%
9 Elec/Gas North 4-Factor		78.744%	21.256%	0.000%	6 Actual Therms Purchased	68.612%	31.388%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended October 31, 2015
Ending Balance Basis

Report ID: G-AAAMT-12E

AVISTA UTILITIES

Ref/Basis	System	Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
						Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission														
Franchises (302000)	ED-AN	(9,069,887)	(9,069,887)											
Misc Intangible Plt (303000)	ED-AN	(1,092,904)	(1,092,904)											
Total Production/Transmission		(10,162,791)	(10,162,791)											
Distribution														
Franchises (302000)	ED-WA	(141,210)	(141,210)											
Misc Intangible Plt (303000)	ED-WA	(30,402)	(30,402)											
Total Distribution		(171,612)	(171,612)											
General Plant - 303000														
7,4	CD-AA	(1,211,873)	(867,059)	(239,357)	(105,457)		(239,357)	(239,357)		(169,364)	(169,364)		(69,993)	(69,993)
9,4	CD-AN	(75,689)	(59,600)	(16,089)			(16,089)	(16,089)		(11,384)	(11,384)		(4,705)	(4,705)
	GD-ID	(54,469)		(54,469)		(54,469)	(54,469)	(54,469)				(54,469)		(54,469)
	GD-WA	(137,422)		(137,422)		(137,422)	(137,422)	(137,422)						
	GD-OR	(71,205)			(71,205)									
Total General Plant - 303000		(1,550,658)	(926,659)	(447,337)	(176,662)	(191,891)	(255,446)	(447,337)	(137,422)	(180,748)	(318,170)	(54,469)	(74,698)	(129,167)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(36,504,849)	(26,118,125)	(7,210,073)	(3,176,651)		(7,210,073)	(7,210,073)		(5,101,703)	(5,101,703)		(2,108,370)	(2,108,370)
9,4	CD-AN	(23,900)	(18,819)	(5,081)			(5,081)	(5,081)		(3,595)	(3,595)		(1,486)	(1,486)
9	CD-ID	(31,258)	(24,614)	(6,644)		(6,644)	(6,644)	(6,644)				(6,644)		(6,644)
	ED-AN	(668,252)	(668,252)											
	ED-ID	(17,195)	(17,195)											
	ED-WA	(2,601,575)	(2,601,575)											
8,4	GD-AA	(1,806,171)		(1,247,739)	(558,432)		(1,247,739)	(1,247,739)		(882,875)	(882,875)		(364,864)	(364,864)
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 - 3031XX		(41,665,958)	(29,448,580)	(8,481,064)	(3,736,314)	(6,644)	(8,474,420)	(8,481,064)		(5,996,329)	(5,996,329)	(6,644)	(2,478,091)	(2,484,735)
Gas Underground Storage														
1	GD-AN	(240,049)		(240,049)			(240,049)	(240,049)		(170,051)	(170,051)		(69,998)	(69,998)
Total Gas Underground Storage		(240,049)		(240,049)			(240,049)	(240,049)		(170,051)	(170,051)		(69,998)	(69,998)
General Plant - 390200, 396200														
7,4	CD-AA	(239,457)	(171,324)	(47,295)	(20,838)		(47,295)	(47,295)		(33,465)	(33,465)		(13,830)	(13,830)
9	CD-ID	(4,537)	(3,573)	(964)		(964)	(964)	(964)				(964)		(964)
9	CD-WA	(8,332)	(6,561)	(1,771)		(1,771)	(1,771)	(1,771)						
4	ED-AN	(67,075)	(67,075)											
	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		(431,942)	(359,211)	(51,893)	(20,838)	(4,598)	(47,295)	(51,893)	(3,634)	(33,465)	(37,099)	(964)	(13,830)	(14,794)
Total Accumulated Amortization		(54,223,010)	(41,068,853)	(9,220,343)	(3,933,814)	(203,133)	(9,017,210)	(9,220,343)	(141,056)	(6,380,593)	(6,521,649)	(62,077)	(2,636,617)	(2,698,694)

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 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-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total		
	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	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	0	848,544	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	7,651,324	0	0	5,474,293	5,474,293	0	0	1,511,213	1,511,213	0	665,818	665,818	0	0
9		CD-WA / ID / AN	1,358,814	491,028	344,288	234,669	1,069,985	132,547	92,936	63,346	288,829	0	0	0	0	0
		TOTAL ACCOUNT	10,734,510	504,639	706,567	5,731,736	6,942,942	609,711	92,936	1,574,559	2,277,206	848,544	665,818	1,514,362		
	390XXX	Structures & Improvements														
99		ED-WA / ID / AN	7,158,336	1,046,436	2,164,230	3,947,670	7,158,336	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,242,688	0	0	0	0	2,242,688	0	0	2,242,688	0	0	0	0	0
99		GD-OR / AS	3,547,608	0	0	0	0	0	0	0	0	3,547,608	0	0	3,547,608	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	82,261,504	0	0	58,855,638	58,855,638	0	0	16,247,470	16,247,470	0	7,158,396	7,158,396	0	0
9		CD-WA / ID / AN	22,628,442	5,555,068	4,634,221	7,629,252	17,818,541	1,499,524	1,250,952	2,059,425	4,809,901	0	0	0	0	0
		TOTAL ACCOUNT	117,838,578	6,601,504	6,798,451	70,432,560	83,832,515	3,742,212	1,250,952	18,306,895	23,300,059	3,547,608	7,158,396	10,706,004		
	391XXX	Office Furniture & Equipment														
99		ED-WA / ID / AN	9,988,432	3,376,203	14,649	6,597,580	9,988,432	0	0	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	0	0
99		GD-OR / AS	0	0	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	0	0
7		CD-AA	67,135,456	0	0	48,033,405	48,033,405	0	0	13,259,924	13,259,924	0	5,842,127	5,842,127	0	0
9		CD-WA / ID / AN	219,718	30,366	67,008	75,641	173,015	8,197	18,088	20,418	46,703	0	0	0	0	0
		TOTAL ACCOUNT	77,988,516	3,406,569	81,657	54,706,626	58,194,852	8,197	18,088	13,727,915	13,754,200	0	6,039,464	6,039,464		
	392XXX	Transportation Equipment														
99		ED-WA / ID / AN	32,568,177	15,552,492	5,436,118	11,579,567	32,568,177	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	10,610,479	0	0	0	0	6,977,864	2,282,092	1,350,523	10,610,479	0	0	0	0	0
99		GD-OR / AS	3,573,333	0	0	0	0	0	0	0	0	3,573,333	0	0	3,573,333	0
8		GD-AA	0	0	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	0	0
9		CD-WA / ID / AN	5,874,725	1,743,704	979,691	1,902,598	4,625,993	470,692	264,456	513,584	1,248,732	0	0	0	0	0
		TOTAL ACCOUNT	53,193,568	17,296,196	6,415,809	13,887,732	37,599,737	7,448,556	2,546,548	1,976,066	11,971,170	3,573,333	49,328	3,622,661		

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total		
	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	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	0	84,271	0	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	0	57,227	0
8		GD-AA	0	0	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	0	0
9		CD-WA / ID / AN	3,456,609	110,869	138,543	2,472,460	2,721,872	29,928	37,398	667,411	734,737	0	0	0	0	0
		TOTAL ACCOUNT	3,998,613	121,608	153,288	2,847,482	3,122,378	114,199	37,398	667,411	819,008	57,227	0	0	57,227	0
	394000	Tools, Shop, & Garage Equipment														
99		ED-WA / ID / AN	3,159,099	972,218	298,727	1,888,154	3,159,099	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,718,776	0	0	0	0	1,977,244	371,101	370,431	2,718,776	0	0	0	0	0
99		GD-OR / AS	985,838	0	0	0	0	0	0	0	0	985,838	0	0	985,838	0
8		GD-AA	2,524,281	0	0	0	0	0	0	1,743,824	1,743,824	0	780,457	0	780,457	0
7		CD-AA	10,960,426	0	0	7,841,856	7,841,856	0	0	2,164,794	2,164,794	0	953,776	0	953,776	0
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	0	0
		TOTAL ACCOUNT	21,600,189	993,357	1,064,363	9,928,928	11,986,648	1,982,950	577,775	4,332,745	6,893,470	985,838	1,734,233	0	2,720,071	0
	395000	Laboratory Equipment														
99		ED-WA / ID / AN	828,900	224,719	44,361	559,820	828,900	0	0	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	0	0
99		GD-OR / AS	111,504	0	0	0	0	0	0	0	0	111,504	0	0	111,504	0
8		GD-AA	244,237	0	0	0	0	0	0	168,724	168,724	0	75,513	0	75,513	0
7		CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	30,950	0	30,950	0
9		CD-WA / ID / AN	72,330	3,444	1,099	52,412	56,955	930	297	14,148	15,375	0	0	0	0	0
		TOTAL ACCOUNT	1,795,913	228,163	45,460	866,698	1,140,321	30,173	9,834	397,618	437,625	111,504	106,463	0	217,967	0

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	33,495,714	15,590,726	9,880,887	8,024,101	33,495,714	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,589,798	0	0	0	0	2,900,524	858,780	830,494	4,589,798	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	378,111	378,111	0	0	104,380	104,380	0	45,988	45,988	
9		CD-WA / ID / AN	1,672,523	257,365	408,046	651,600	1,317,011	69,473	110,147	175,892	355,512	0	0	0	
		TOTAL ACCOUNT	40,330,348	15,848,091	10,288,933	9,053,812	35,190,836	2,969,997	968,927	1,110,766	5,049,690	43,834	45,988	89,822	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	60,720,848	11,864,700	4,981,896	43,874,252	60,720,848	0	0	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	0	
99		GD-OR / AS	1,230,831	0	0	0	0	0	0	0	0	1,230,831	0	1,230,831	
8		GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	306,995	
7		CD-AA	31,549,992	0	0	22,573,073	22,573,073	0	0	6,231,439	6,231,439	0	2,745,480	2,745,480	
9		CD-WA / ID / AN	12,896,668	560,758	3,191,677	6,402,917	10,155,352	151,370	861,555	1,728,391	2,741,316	0	0	0	
		TOTAL ACCOUNT	108,646,173	12,425,458	8,173,573	72,850,242	93,449,273	850,578	1,417,249	8,645,767	10,913,594	1,230,831	3,052,475	4,283,306	
	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	441,409	0	0	315,815	315,815	0	0	87,183	87,183	0	38,411	38,411	
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	534,652	3,926	2,299	398,345	404,570	1,060	0	88,244	89,304	2,367	38,411	40,778	
		TOTAL GENERAL PLANT	436,661,060	57,429,511	33,730,400	240,704,161	331,864,072	17,757,633	6,919,707	50,827,986	75,505,326	10,401,086	18,890,576	29,291,662	

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-12E
For Twelve Months Ended October 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	0	
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	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	771,575	
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	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	771,575	1,197,698
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,637,955	5,177,961	23,524	2,436,470	7,637,955	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	2,608,532	0	0	0	0	0	0	1,802,026	1,802,026	0	806,506	
7		CD-AA	146,553,270	0	0	104,854,468	104,854,468	0	0	28,945,736	28,945,736	0	12,753,066	
9		CD-WA / ID / AN	142,866	0	75,345	37,153	112,498	0	20,339	10,029	30,368	0	0	
		TOTAL ACCOUNT	156,942,623	5,177,961	98,869	107,328,091	112,604,921	0	20,339	30,757,791	30,778,130	0	13,559,572	13,559,572
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	5,501,452	0	0	3,936,124	3,936,124	0	0	1,086,592	1,086,592	0	478,736	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,514,209	0	0	3,936,124	3,936,124	0	0	1,098,118	1,098,118	1,231	478,736	479,967
		TOTAL	183,586,916	5,331,140	98,869	128,047,293	133,477,302	1,022,594	201,376	33,648,407	34,872,377	427,354	14,809,883	15,237,237

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: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended October 31, 2015 Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	Deferred FIT - Common Plant (For Report APL)				
7	282900 CD-AA	(74,970,345)	(53,639,033)	(14,807,393)	(6,523,919)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(615,206)	(484,438)	(130,768)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(76,131,945)</u>	<u>(54,514,400)</u>	<u>(15,046,079)</u>	<u>(6,571,466)</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
COMMON WORKING CAPITAL
For Twelve Months Ended October 31, 2015
Ending Balance Basis

Report ID: C-WKC-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP	1,436,980	783,666		2,220,646		783,666			
1	151210 FUEL STOCK HOG FUEL-KFGS	877,342	478,464		1,355,806		478,464			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	17,543,078	8,060,420	2,440,378	28,043,876		6,440,721		1,619,699	2,440,378
1	154300 PLANT MATERIALS & OPER SUP-CS2	610,087	332,715		942,802		332,715			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,756,996	958,188		2,715,184		958,188			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	134	61	19	214		49		12	19
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	38,485	17,682	5,354	61,521		14,129		3,553	5,354
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,514	696	211	2,421		556		140	211
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	41,785,489			41,785,489	33,968,110		7,817,379		
TOTAL		64,050,105	10,631,892	2,445,962	77,127,959	33,968,110	9,008,488	7,817,379	1,623,404	2,445,962

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						