

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended October 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	425,634	288,099	137,535
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>425,634</u>	<u>288,099</u>	<u>137,535</u>
G-APL	Gas Net Adjusted Rate Base	<u>411,436,694</u>	<u>277,985,277</u>	<u>133,451,417</u>
	RATE OF RETURN	<u>0.103%</u>	<u>0.104%</u>	<u>0.103%</u>

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended October 31, 2015
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2011 thru 12-31-2013	100.000%	70.840%	29.160%
2	Input	Number of Customers Percent	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	10-01-2015 thru 10-31-2015	1,197,843 100.000%	878,055 73.303%	319,788 26.697%
	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	10-01-2015 thru 10-31-2015	12,481,623 100.000%	8,348,957 66.890%	4,132,666 33.110%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Month Ended October 31, 2015
 Average of Monthly Averages Basis

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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
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 Average of Monthly Averages 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 Month Ended October 31, 2015
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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	10-01-2015 thru 10-31-2015	1,594,383 100.000%	1,078,582 67.649%	515,801 32.351%	
12	Net Gas Plant (before DFIT) - AMA Percent	09-01-2015 thru 10-31-2015	472,182,731 100.000%	317,114,379 67.159%	155,068,352 32.841%	
13	G-PLT Net Gas General Plant - AMA Percent	09-01-2015 thru 10-31-2015	51,553,313 100.000%	37,120,534 72.004%	14,432,779 27.996%	
14	Net Allocated Schedule M's - AMA Percent	10-01-2015 thru 10-31-2015	-864,790 100.000%	-543,023 62.792%	-321,767 37.208%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS

Report ID:
G-ALL-1A

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Month Ended October 31, 2015

Average of Monthly Averages Basis

**** 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)

		Washington	Idaho
G-PLT	Underground Storage	25,984,024	10,695,853
Input	Distribution	0	0
Input	General	0	0
	TOTAL	25,984,024	10,695,853

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended October 31, 2015		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	6,064,766	0	6,064,766	4,291,058	0	4,291,058	1,773,708	0	1,773,708
99	4812XX	Commercial - Firm & Interruptible	3,137,980	0	3,137,980	2,208,324	0	2,208,324	929,656	0	929,656
99	4813XX	Industrial-Firm	273,038	0	273,038	148,235	0	148,235	124,803	0	124,803
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	8,745	0	8,745	7,230	0	7,230	1,515	0	1,515
99	499XXX	Unbilled Revenue	2,740,852	0	2,740,852	1,863,623	0	1,863,623	877,229	0	877,229
TOTAL SALES TO ULTIMATE CUSTOMERS			12,225,381	0	12,225,381	8,518,470	0	8,518,470	3,706,911	0	3,706,911
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	8,003,046	0	8,003,046	5,353,238	0	5,353,238	2,649,808	0	2,649,808
4	488000	Miscellaneous Service Revenues	1,744	0	1,744	976	0	976	768	0	768
99	4893XX	Transportation Revenues	370,981	0	370,981	332,963	0	332,963	38,018	0	38,018
99	493000	Rent from Gas Property	204	0	204	204	0	204	0	0	0
4	495XXX	Other Gas Revenues	1,007,320	14,215	1,021,535	883,157	10,058	893,215	124,163	4,157	128,320
99	496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
TOTAL OTHER OPERATING REVENUES			9,383,295	14,215	9,397,510	6,570,538	10,058	6,580,596	2,812,757	4,157	2,816,914
TOTAL GAS REVENUES			21,608,676	14,215	21,622,891	15,089,008	10,058	15,099,066	6,519,668	4,157	6,523,825
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	14,385,818	0	14,385,818	9,703,509	0	9,703,509	4,682,309	0	4,682,309
99	808XXX	Net Natural Gas Storage Transactions	(276,748)	0	(276,748)	(185,117)	0	(185,117)	(91,631)	0	(91,631)
99	811000	Gas Used for Products Extraction	(21,313)	0	(21,313)	(14,256)	0	(14,256)	(7,057)	0	(7,057)
10	813000	Other Gas Expenses	0	117,194	117,194	0	80,674	80,674	0	36,520	36,520
99	813010	Gas Technology Institute (GTI) Expenses	4,996	0	4,996	3,421	0	3,421	1,575	0	1,575
TOTAL PRODUCTION EXPENSES			14,092,753	117,194	14,209,947	9,507,557	80,674	9,588,231	4,585,196	36,520	4,621,716
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	1,232	1,232	0	873	873	0	359	359
1	824000	Other Expenses	0	43,124	43,124	0	30,549	30,549	0	12,575	12,575
1	837000	Other Equipment	0	59,799	59,799	0	42,362	42,362	0	17,437	17,437
TOTAL UNDERGROUND STORAGE OPER EXP			0	104,155	104,155	0	73,784	73,784	0	30,371	30,371
G-DEPX		Depreciation Expense-Underground Storage	0	53,417	53,417	0	37,841	37,841	0	15,576	15,576
G-AMTX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	(106,552)	(106,552)	0	(75,481)	(75,481)	0	(31,071)	(31,071)
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA			0	(53,116)	(53,116)	0	(37,627)	(37,627)	0	(15,489)	(15,489)
TOTAL UNDERGROUND STORAGE EXPENSES			0	51,039	51,039	0	36,157	36,157	0	14,882	14,882

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GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended October 31, 2015	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

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

		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	41,000	91,683	132,683	33,922	67,206	101,128	7,078	24,477	31,555
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	308,607	63,740	372,347	234,968	46,723	281,691	73,639	17,017	90,656
3	875000	Measuring & Reg Sta Exp-General	8,264	0	8,264	7,232	0	7,232	1,032	0	1,032
3	876000	Measuring & Reg Sta Exp-Industrial	670	0	670	670	0	670	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	8,142	0	8,142	4,774	0	4,774	3,368	0	3,368
3	878000	Meter & House Regulator Expenses	129,847	10,612	140,459	112,109	7,779	119,888	17,738	2,833	20,571
3	879000	Customer Installation Expenses	160,090	9,697	169,787	92,803	7,108	99,911	67,287	2,589	69,876
3	880000	Other Expenses	65,677	42,776	108,453	56,374	31,356	87,730	9,303	11,420	20,723
3	881000	Rents	0	1,082	1,082	0	793	793	0	289	289
MAINTENANCE											
3	885000	Supervision & Engineering	7,876	0	7,876	2,043	0	2,043	5,833	0	5,833
3	887000	Mains	81,301	0	81,301	55,472	0	55,472	25,829	0	25,829
3	889000	Measuring & Reg Sta Exp-General	38,280	331	38,611	24,180	243	24,423	14,100	88	14,188
3	890000	Measuring & Reg Sta Exp-Industrial	25,771	127	25,898	24,620	93	24,713	1,151	34	1,185
3	891000	Measuring & Reg Sta Exp-City Gate	9,542	0	9,542	6,096	0	6,096	3,446	0	3,446
3	892000	Services	202,582	0	202,582	138,336	0	138,336	64,246	0	64,246
3	893000	Meters & House Regulators	110,031	44,864	154,895	84,293	32,887	117,180	25,738	11,977	37,715
3	894000	Other Equipment	163	10,436	10,599	163	7,650	7,813	0	2,786	2,786
		TOTAL DISTRIBUTION OPERATING EXP	1,197,843	275,348	1,473,191	878,055	201,838	1,079,893	319,788	73,510	393,298
G-DEPX		Depreciation Expense-Distribution	1,161,253	5,383	1,166,636	772,962	3,601	776,563	388,291	1,782	390,073
G-OTX		Taxes Other Than FIT	1,147,653	0	1,147,653	929,174	0	929,174	218,479	0	218,479
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	2,308,906	5,383	2,314,289	1,702,136	3,601	1,705,737	606,770	1,782	608,552
		TOTAL DISTRIBUTION EXPENSES	3,506,749	280,731	3,787,480	2,580,191	205,439	2,785,630	926,558	75,292	1,001,850

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For Month Ended October 31, 2015	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

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

		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	18,344	18,344	0	12,166	12,166	0	6,178	6,178
2	902000	Meter Reading Expenses	158,302	7,922	166,224	141,612	5,254	146,866	16,690	2,668	19,358
G-903	903XXX	Customer Records & Collection Expenses	85,826	399,583	485,409	56,523	265,019	321,542	29,303	134,564	163,867
2	904000	Uncollectible Accounts	0	158,503	158,503	0	105,126	105,126	0	53,377	53,377
2	905000	Misc Customer Accounts	0	11,538	11,538	0	7,652	7,652	0	3,886	3,886
		TOTAL CUSTOMER ACCOUNTS EXPENSES	244,128	595,890	840,018	198,135	395,217	593,352	45,993	200,673	246,666
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	295,249	12,591	307,840	286,162	8,351	294,513	9,087	4,240	13,327
2	909000	Advertising	0	63,849	63,849	0	42,347	42,347	0	21,502	21,502
2	910000	Misc Customer Service & Info Exp	0	0	0	0	0	0	0	0	0
		TOTAL CUSTOMER SERVICE & INFO EXP	295,249	76,440	371,689	286,162	50,698	336,860	9,087	25,742	34,829
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	0	0	0	0	0	0	0	0

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AVISTA UTILITIES

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

		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	8,574	553,373	561,947	6,103	391,556	397,659	2,471	161,817	164,288
4	921000	Office Supplies & Expenses	485	92,991	93,476	485	65,799	66,284	0	27,192	27,192
4	922000	Admin. Expenses Transferred - Credit	0	(1,290)	(1,290)	0	(913)	(913)	0	(377)	(377)
4	923000	Outside Services Employed	1,193	144,786	145,979	1,193	102,448	103,641	0	42,338	42,338
4	924000	Property Insurance Premium	0	26,141	26,141	0	18,497	18,497	0	7,644	7,644
4	925XXX	Injuries and Damages	0	100,476	100,476	0	71,095	71,095	0	29,381	29,381
4	926XXX	Employee Pensions and Benefits	0	26,153	26,153	0	18,505	18,505	0	7,648	7,648
4	928000	Regulatory Commission Expenses	85,208	24,385	109,593	66,503	17,254	83,757	18,705	7,131	25,836
4	930000	Miscellaneous General Expenses	2,761	45,246	48,007	1,485	32,015	33,500	1,276	13,231	14,507
4	931000	Rents	710	17,362	18,072	710	12,285	12,995	0	5,077	5,077
4	935000	Maintenance of General Plant	24,098	186,082	210,180	15,122	131,668	146,790	8,976	54,414	63,390
		TOTAL ADMIN & GEN OPERATING EXP	123,029	1,215,705	1,338,734	91,601	860,209	951,810	31,428	355,496	386,924
G-DEPX		Depreciation Expense-General Plant	30,928	343,402	374,330	21,194	242,984	264,178	9,734	100,418	110,152
G-AMTX		Amortization Expense - General Plant - 303000	2,410	9,901	12,311	2,072	7,006	9,078	338	2,895	3,233
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3	330	311,882	312,212	0	220,682	220,682	330	91,200	91,530
G-AMTX		Amortization Expense-General Plant - 390200, 391	0	438	438	0	310	310	0	128	128
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(58,424)	0	(58,424)	0	0	0	(58,424)	0	(58,424)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	(64,094)	0	(64,094)	0	0	0	(64,094)	0	(64,094)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(88,850)	665,623	576,773	23,266	470,982	494,248	(112,116)	194,641	82,525
		TOTAL ADMIN & GENERAL EXPENSES	34,179	1,881,328	1,915,507	114,867	1,331,191	1,446,058	(80,688)	550,137	469,449
		TOTAL EXPENSES BEFORE FIT	18,173,058	3,002,622	21,175,680	12,686,912	2,099,376	14,786,288	5,486,146	903,246	6,389,392
		NET OPERATING INCOME (LOSS) BEFORE FIT			447,211			312,778			134,433
G-FIT		FEDERAL INCOME TAX			180,094			68,776			111,318
G-FIT		DEFERRED FEDERAL INCOME TAX			(156,012)			(42,440)			(113,572)
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(2,505)			(1,657)			(848)
		GAS NET OPERATING INCOME (LOSS)			425,634			288,099			137,535

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended October 31, 2015	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

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

Direct Allocated Total Direct Allocated Total Direct Allocated Total

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%			70.840%			29.160%
G-ALL 2	Number of Customers	100.000%			66.324%			33.676%
G-ALL 3	Direct Distribution Operating Expense	100.000%			73.303%			26.697%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%			70.758%			29.242%
G-ALL 10	Actual Annual Throughput	100.000%			68.838%			31.162%
G-ALL 99	Not Allocated	0.000%			0.000%			0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended October 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU	4,372	14,215	18,587	4,372	10,058	14,430	0	4,157	4,157
4	495028	DEFERRED EXCHANGE RESERVATION	375,001	0	375,001	250,838	0	250,838	124,163	0	124,163
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	863,523	0	863,523	863,523	0	863,523	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	390,047	0	390,047	390,047	0	390,047	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	1,007,320	14,215	1,021,535	883,157	10,058	893,215	124,163	4,157	128,320

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended October 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	9,912,892	0	9,912,892	6,630,143	0	6,630,143	3,282,749	0	3,282,749
1	804001	Pipeline Demand Costs	2,337,539	0	2,337,539	1,655,913	0	1,655,913	681,626	0	681,626
1	804002	Transport Variable Charges	53,773	0	53,773	38,093	0	38,093	15,680	0	15,680
6	804010	Gas Costs - Fixed Hedge	(68,065)	0	(68,065)	(45,529)	0	(45,529)	(22,536)	0	(22,536)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	47,343	0	47,343	31,668	0	31,668	15,675	0	15,675
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	(116,285)	0	(116,285)	(77,783)	0	(77,783)	(38,502)	0	(38,502)
6	804700	Gas Costs - Offsystem Bookout	3,368	0	3,368	2,253	0	2,253	1,115	0	1,115
6	804711	Gas Costs - Offsystem Bookout Offset	(3,368)	0	(3,368)	(2,253)	0	(2,253)	(1,115)	0	(1,115)
6	804730	Gas Costs - Intracompany LDC Gas	642,576	0	642,576	429,819	0	429,819	212,757	0	212,757
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(206,571)	0	(206,571)	(88,907)	0	(88,907)	(117,664)	0	(117,664)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	1,782,616	0	1,782,616	1,130,092	0	1,130,092	652,524	0	652,524
		TOTAL PURCHASED GAS COSTS	14,385,818	0	14,385,818	9,703,509	0	9,703,509	4,682,309	0	4,682,309

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	6	Actual Therms Purchased	100.000%	66.890%	33.110%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-1A
For Month Ended October 31, 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	85,826	399,583	485,409	56,523	265,019	321,542	29,303	134,564	163,867
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			85,826	399,583	485,409	56,523	265,019	321,542	29,303	134,564	163,867

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.324%	33.676%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.159%	32.841%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended October 31, 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	908000	Customer Assistance Expense	20,517	12,591	33,108	11,430	8,351	19,781	9,087	4,240	13,327
99	908600	Public Purpose Tariff Rider Expense Offset	190,110	0	190,110	190,110	0	190,110	0	0	0
99	908610	Limited Income Tax Refund Program	3,791	0	3,791	3,791	0	3,791	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	80,831	0	80,831	80,831	0	80,831	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			295,249	12,591	307,840	286,162	8,351	294,513	9,087	4,240	13,327

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-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended October 31, 2015 Average of Monthly Averages 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	411,436,694	277,985,277	133,451,417
	Interest Deduction for FIT Calculation	11,241,005	7,608,457	3,632,548
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-1A
FEDERAL INCOME TAXES--GAS	
For Month Ended October 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	21,622,891	15,099,066	6,523,825
G-OPS	Operating & Maintenance Expense	18,337,734	12,623,930	5,713,804
G-OPS	Book Deprec/Amort and Reg Amortizations	1,796,845	1,308,665	488,180
G-OTX	Taxes Other than FIT	1,041,101	853,693	187,408
	Net Operating Income Before FIT	447,211	312,778	134,433
G-INT	Less: Interest Expense	936,750	634,038	302,712
G-SCM	Schedule M Adjustments	1,004,093	517,764	486,329
	Taxable Net Operating Income	514,554	196,504	318,050
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	180,094	68,776	111,318
G-DTE	Deferred FIT	(156,012)	(42,440)	(113,572)
99	411400 Amortized Investment Tax Credit	(2,505)	(1,657)	(848)
	Total FIT/Deferred FIT & ITC	21,577	24,679	(3,102)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID: G-SCM-1A
GAS SCHEDULE M ITEMS		
For Month Ended October 31, 2015 Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,194,920	724,443	1,919,363	796,228	512,437	1,308,665	398,692	212,006	610,698
12	997001	Contributions In Aid of Construction	0	36,162	36,162	0	24,286	24,286	0	11,876	11,876
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	46,646	46,646	0	33,006	33,006	0	13,640	13,640
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	1,576,044	0	1,576,044	1,041,184	0	1,041,184	534,860	0	534,860
4	997015	Airplane Lease Payments	0	14,347	14,347	0	10,152	10,152	0	4,195	4,195
12	997016	Redemption Expense Amortization	0	24,458	24,458	0	16,426	16,426	0	8,032	8,032
4	997020	FAS87 Current Pension Accrual	0	259,256	259,256	0	183,444	183,444	0	75,812	75,812
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(661,129)	0	(661,129)	(661,129)	0	(661,129)	0	0	0
12	997032	Interest Rate Swaps	0	6,738	6,738	0	4,525	4,525	0	2,213	2,213
4	997033	DSM Tariff Rider	(199,266)	0	(199,266)	(196,329)	0	(196,329)	(2,937)	0	(2,937)
12	997048	AFUDC	0	(11,156)	(11,156)	0	(7,492)	(7,492)	0	(3,664)	(3,664)
11	997049	Tax Depreciation	0	(2,307,323)	(2,307,323)	0	(1,560,881)	(1,560,881)	0	(746,442)	(746,442)
1	997055	Deferred Gas Exchange	0	375,000	375,000	0	265,650	265,650	0	109,350	109,350
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	65,382	0	65,382	80,831	0	80,831	(15,449)	0	(15,449)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	125,288	125,288	0	84,756	84,756	0	40,532	40,532
4	997081	Deferred Compensation	0	(124,971)	(124,971)	0	(88,427)	(88,427)	0	(36,544)	(36,544)
4	997082	Meal Disallowances	0	9,833	9,833	0	6,958	6,958	0	2,875	2,875
4	997083	Paid Time Off	0	22,472	22,472	0	15,901	15,901	0	6,571	6,571
2	997084	Customer Uncollectibles	0	(65,982)	(65,982)	0	(43,762)	(43,762)	0	(22,220)	(22,220)
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	0	0	0	0	0	0	0	0
12	997102	Amort Idaho Earnings Test (254229)	(42,975)	0	(42,975)	0	0	0	(42,975)	0	(42,975)
99	997103	Def Project Compass	(64,094)	0	(64,094)	0	0	0	(64,094)	0	(64,094)
		TOTAL SCHEDULE M ADJUSTMENTS	1,975,951	(864,789)	1,004,093	1,060,785	(543,021)	517,764	808,097	(321,768)	486,329

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%	66.890%	33.110%
G-ALL	11	Book Depreciation	100.000%	67.649%	32.351%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.159%	32.841%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month Ended October 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	20,907	13,128	7,779
99	410100	Deferred Federal Income Tax Exp	(213,003)	(64,304)	(148,699)
		SUBTOTAL	(192,096)	(51,176)	(140,920)
14	411100	Deferred Federal Income Tax Expense - Allocated	58,968	37,027	21,941
99	411100	Deferred Federal Income Tax Exp	(22,884)	(28,291)	5,407
		SUBTOTAL	36,084	8,736	27,348
		Total Deferred Federal Income Tax Expense	(156,012)	(42,440)	(113,572)

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	62.792%	37.208%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended October 31, 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	(106,552)	(106,552)	0	(75,481)	(75,481)	0	(31,071)	(31,071)
		TOTAL UNDERGROUND STORAGE TAX	0	(106,552)	(106,552)	0	(75,481)	(75,481)	0	(31,071)	(31,071)
		DISTRIBUTION									
99	408110	State Excise Tax	258,993	0	258,993	258,993	0	258,993	0	0	0
99	408120	Municipal Occupation & License Tax	286,308	0	286,308	238,638	0	238,638	47,670	0	47,670
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	597,358	0	597,358	431,543	0	431,543	165,815	0	165,815
99	409100	State Income Tax	4,994	0	4,994	0	0	0	4,994	0	4,994
		TOTAL DISTRIBUTION TAX	1,147,653	0	1,147,653	929,174	0	929,174	218,479	0	218,479
		TOTAL TAXES OTHER THAN FIT	1,147,653	(106,552)	1,041,101	929,174	(75,481)	853,693	218,479	(31,071)	187,408

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
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RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-1A
For Month Ended October 31, 2015	
Average of Monthly Averages Basis	

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	31,762,342	31,782,681	0	22,474,398	22,474,398	20,339	9,287,944	9,308,283
TOTAL INTANGIBLE PLANT			1,223,970	33,554,840	34,778,810	1,022,594	23,742,734	24,765,328	201,376	9,812,106	10,013,482
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	1,760,583	1,760,583	0	1,247,197	1,247,197	0	513,386	513,386
1	352XXX	Wells	0	18,700,758	18,700,758	0	13,247,617	13,247,617	0	5,453,141	5,453,141
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	11,884,096	11,884,096	0	8,418,694	8,418,694	0	3,465,402	3,465,402
1	355000	Measuring & Regulating Equipment	0	554,852	554,852	0	393,057	393,057	0	161,795	161,795
1	356000	Purification Equipment	0	403,713	403,713	0	285,990	285,990	0	117,723	117,723
1	357000	Other Equipment	0	1,864,591	1,864,591	0	1,320,876	1,320,876	0	543,715	543,715
TOTAL UNDERGROUND STORAGE PLANT			0	36,679,877	36,679,877	0	25,984,024	25,984,024	0	10,695,853	10,695,853
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	274,783,471	2,512,521	277,295,992	177,809,851	1,680,625	179,490,476	96,973,620	831,896	97,805,516
6	378000	Measuring & Reg Station Equip-General	5,470,263	127,100	5,597,363	3,297,590	85,017	3,382,607	2,172,673	42,083	2,214,756
6	379000	Measuring & Reg Station Equip-City Gate	6,237,998	0	6,237,998	1,898,450	0	1,898,450	4,339,548	0	4,339,548
6	380000	Services	191,593,641	0	191,593,641	130,395,563	0	130,395,563	61,198,078	0	61,198,078
6	381000	Meters	73,563,207	0	73,563,207	50,516,017	0	50,516,017	23,047,190	0	23,047,190
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			556,183,884	2,639,621	558,823,505	367,231,381	1,765,642	368,997,023	188,952,503	873,979	189,826,482
GENERAL PLANT											
4	389XXX	Land & Land Rights	702,647	1,423,775	2,126,422	609,711	1,007,435	1,617,146	92,936	416,340	509,276
4	390XXX	Structures & Improvements	4,984,507	18,225,186	23,209,693	3,740,403	12,895,777	16,636,180	1,244,104	5,329,409	6,573,513
4	391XXX	Office Furniture & Equipment	26,285	13,686,810	13,713,095	8,197	9,684,513	9,692,710	18,088	4,002,297	4,020,385
4	392XXX	Transportation Equipment	9,887,002	1,976,066	11,863,068	7,350,944	1,398,225	8,749,169	2,536,058	577,841	3,113,899
4	393000	Stores Equipment	151,597	658,037	809,634	114,199	465,614	579,813	37,398	192,423	229,821
4	394000	Tools, Shop & Garage Equipment	2,560,725	4,331,524	6,892,249	1,982,950	3,064,900	5,047,850	577,775	1,266,624	1,844,399
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	3,927,832	1,110,766	5,038,598	2,969,997	785,956	3,755,953	957,835	324,810	1,282,645
4	397XXX	Communications Equipment	2,267,192	8,636,946	10,904,138	849,943	6,111,330	6,961,273	1,417,249	2,525,616	3,942,865
4	398000	Miscellaneous Equipment	1,060	87,136	88,196	1,060	61,656	62,716	0	25,480	25,480
TOTAL GENERAL PLANT			24,548,854	50,533,865	75,082,719	17,657,577	35,756,753	53,414,330	6,891,277	14,777,112	21,668,389

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-1A
For Month Ended October 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	581,956,708	123,408,203	705,364,911	385,911,552	87,249,153	473,160,705	196,045,156	36,159,050	232,204,206
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,958,663)	(13,958,663)	0	(9,888,317)	(9,888,317)	0	(4,070,346)	(4,070,346)
G-ADEP		Distribution Plant	(185,128,244)	(1,559,689)	(186,687,933)	(122,451,275)	(1,043,276)	(123,494,551)	(62,676,969)	(516,413)	(63,193,382)
G-ADEP		General Plant	(8,364,395)	(15,113,337)	(23,477,732)	(5,562,957)	(10,693,895)	(16,256,852)	(2,801,438)	(4,419,442)	(7,220,880)
		TOTAL ACCUMULATED DEPRECIATION	(193,492,639)	(30,631,689)	(224,124,328)	(128,014,232)	(21,625,488)	(149,639,720)	(65,478,407)	(9,006,201)	(74,484,608)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(190,687)	(250,494)	(441,181)	(136,387)	(177,245)	(313,632)	(54,300)	(73,249)	(127,549)
G-AAMT		Misc IT Intangible Plant - 3031XX	(6,479)	(8,318,478)	(8,324,957)	0	(5,885,988)	(5,885,988)	(6,479)	(2,432,490)	(2,438,969)
G-AAMT		Underground Storage	0	(240,039)	(240,039)	0	(170,044)	(170,044)	0	(69,995)	(69,995)
G-AAMT		General Plant - 390200, 396200	(4,598)	(47,076)	(51,674)	(3,634)	(33,310)	(36,944)	(964)	(13,766)	(14,730)
		TOTAL ACCUMULATED AMORTIZATION	(201,764)	(8,856,087)	(9,057,851)	(140,021)	(6,266,587)	(6,406,608)	(61,743)	(2,589,500)	(2,651,243)
		TOTAL ACCUMULATED DEPR/AMORT	(193,694,403)	(39,487,776)	(233,182,179)	(128,154,253)	(27,892,075)	(156,046,328)	(65,540,150)	(11,595,701)	(77,135,851)
		NET GAS UTILITY PLANT before DFIT	388,262,305	83,920,427	472,182,732	257,757,299	59,357,078	317,114,377	130,505,006	24,563,349	155,068,355
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(77,304,579)	(77,304,579)	0	(51,916,982)	(51,916,982)	0	(25,387,597)	(25,387,597)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(14,884,592)	(14,884,592)	0	(10,527,353)	(10,527,353)	0	(4,357,239)	(4,357,239)
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	(930,396)	(930,396)	0	(624,845)	(624,845)	0	(305,551)	(305,551)
		TOTAL ACCUMULATED DFIT	0	(93,227,486)	(93,227,486)	0	(63,145,541)	(63,145,541)	0	(30,081,945)	(30,081,945)
		NET GAS UTILITY PLANT	388,262,305	(9,307,059)	378,955,246	257,757,299	(3,788,463)	253,968,836	130,505,006	(5,518,596)	124,986,410

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%	66.890%	33.110%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.159%	32.841%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended October 31, 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	388,262,305	(9,307,059)	378,955,246	257,757,299	(3,788,463)	253,968,836	130,505,006	(5,518,596)	124,986,410
	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	17,979,715	17,979,715	0	12,736,830	12,736,830	0	5,242,885	5,242,885
4	252000 Customer Advances	(81,232)	(152)	(81,384)	(11,804)	(108)	(11,912)	(69,428)	(44)	(69,472)
99	235199 Customer Deposits	(436,290)	0	(436,290)	(436,290)	0	(436,290)	0	0	0
C-WKC	Working Capital	7,667,927	1,620,416	9,288,343	7,667,927	0	7,667,927	0	1,620,416	1,620,416
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	7,150,405	25,331,043	32,481,448	7,219,833	16,796,608	24,016,441	(69,428)	8,534,435	8,465,007
	NET RATE BASE	395,412,710	16,023,984	411,436,694	264,977,132	13,008,145	277,985,277	130,435,578	3,015,839	133,451,417

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended October 31, 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)	654,179	654,179											
Hydro (ED-AN)	747,954	747,954											
Other (ED-AN)	782,389	782,389											
Total Electric Production	2,184,522	2,184,522											
Electric Transmission													
ED-AN	929,801	929,801											
Total Electric Transmission	929,801	929,801											
Electric Distribution													
ED-AN	3,425	3,425											
ED-ID	1,296,304	1,296,304											
ED-WA	2,155,953	2,155,953											
Total Electric Distribution	3,455,682	3,455,682											
Gas Underground Storage													
1 GD-AN	53,417		53,417			53,417	53,417		37,841	37,841		15,576	15,576
GD-OR	10,083			10,083									
Total Gas Underground Storage	63,500		53,417	10,083		53,417	53,417		37,841	37,841		15,576	15,576
Gas Distribution													
6 GD-AN	5,383		5,383			5,383	5,383		3,601	3,601		1,782	1,782
GD-ID	388,291		388,291		388,291	388,291	388,291				388,291		388,291
GD-WA	772,962		772,962		772,962	772,962	772,962	772,962					
GD-OR	508,712			508,712									
Total Gas Distribution	1,675,348		1,166,636	508,712	1,161,253	5,383	1,166,636	772,962	3,601	776,563	388,291	1,782	390,073
General Plant													
ED-AN	241,523	241,523											
ED-ID	16,470	16,470											
ED-WA	95,277	95,277											
7,4 CD-AA	1,581,671	1,131,638	312,396	137,637		312,396	312,396		221,045	221,045		91,351	91,351
9,4 CD-AN	58,578	46,127	12,451			12,451	12,451		8,810	8,810		3,641	3,641
9 CD-ID	27,558	21,700	5,858		5,858	5,858	5,858				5,858		5,858
9 CD-WA	15,125	11,910	3,215		3,215	3,215	3,215	3,215		3,215			
8,4 GD-AA	21,994		15,194	6,800		15,194	15,194		10,751	10,751		4,443	4,443
4 GD-AN	3,361		3,361			3,361	3,361		2,378	2,378		983	983
GD-ID	3,876		3,876		3,876	3,876	3,876				3,876		3,876
GD-WA	17,979		17,979		17,979	17,979	17,979	17,979		17,979			
GD-OR	17,475			17,475									
Total General Plant	2,100,887	1,564,645	374,330	161,912	30,928	343,402	374,330	21,194	242,984	264,178	9,734	100,418	110,152
Total Depreciation Expense	10,409,740	8,134,650	1,594,383	680,707	1,192,181	402,202	1,594,383	794,156	284,426	1,078,582	398,025	117,776	515,801

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	66.890%	33.110%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended October 31, 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	76,534	76,534												
Misc Intangible Plt (303000) ED-AN	20,003	20,003												
Total Production/Transmission	96,537	96,537												
Distribution														
Franchises (302000) ED-WA	2,013	2,013												
Misc Intangible Plt (303000) ED-WA	237	237												
Total Distribution	2,250	2,250												
General Plant - 303000														
7,4 CD-AA	49,259	35,243	9,729	4,287		9,729	9,729		6,884	6,884		2,845	2,845	
9,4 CD-AN	810	638	172			172	172		122	122		50	50	
GD-ID	338		338			338	338				338		338	
GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
GD-OR	672			672										
Total General Plant - 303000	53,151	35,881	12,311	4,959	2,410	9,901	12,311	2,072	7,006	9,078	338	2,895	3,233	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	1,472,419	1,053,471	290,818	128,130		290,818	290,818		205,777	205,777		85,041	85,041	
9,4 CD-AN	763	601	162			162	162		115	115		47	47	
9,4 CD-ID	1,551	1,221	330			330	330				330		330	
ED-AN	39,636	39,636												
ED-ID	396	396												
ED-WA	86,462	86,462												
8,4 GD-AA	30,257		20,902	9,355		20,902	20,902		14,790	14,790		6,112	6,112	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX	1,631,484	1,181,787	312,212	137,485	330	311,882	312,212		220,682	220,682	330	91,200	91,530	
Gas Underground Storage														
1 GD-AN	19		19			19	19		13	13		6	6	
Total Gas Underground Storage	19		19			19	19		13	13		6	6	
General Plant - 390200, 396200														
7,4 CD-AA	2,219	1,588	438	193		438	438		310	310		128	128	
4 ED-AN	44	44												
GD-OR	0			0										
Total General Plant- 390200, 396200	2,263	1,632	438	193		438	438		310	310		128	128	
Total Amortization Expense	1,785,704	1,318,087	324,980	142,637	2,740	322,240	324,980	2,072	228,011	230,083	668	94,229	94,897	

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended October 31, 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)	(291,638,583)	(291,638,583)											
Hydro (ED-AN)	(137,380,653)	(137,380,653)											
Other (ED-AN)	(101,177,645)	(101,177,645)											
Total Electric Production	(530,196,881)	(530,196,881)											
Electric Transmission													
ED-AN	(200,717,245)	(200,717,245)											
Total Electric Transmission	(200,717,245)	(200,717,245)											
Electric Distribution													
ED-AN	(24,919)	(24,919)											
ED-ID	(174,342,673)	(174,342,673)											
ED-WA	(279,791,370)	(279,791,370)											
Total Electric Distribution	(454,158,962)	(454,158,962)											
Gas Underground Storage													
1 GD-AN	(13,958,663)		(13,958,663)		(13,958,663)	(13,958,663)		(9,888,317)	(9,888,317)			(4,070,346)	(4,070,346)
GD-OR	(722,142)			(722,142)									
Total Gas Underground Storage	(14,680,805)		(13,958,663)	(722,142)		(13,958,663)	(13,958,663)		(9,888,317)	(9,888,317)		(4,070,346)	(4,070,346)
Gas Distribution													
6 GD-AN	(1,559,689)		(1,559,689)			(1,559,689)	(1,559,689)		(1,043,276)	(1,043,276)		(516,413)	(516,413)
GD-ID	(62,676,969)		(62,676,969)		(62,676,969)	(62,676,969)					(62,676,969)		(62,676,969)
GD-WA	(122,451,275)		(122,451,275)		(122,451,275)	(122,451,275)	(122,451,275)			(122,451,275)			
GD-OR	(96,246,834)			(96,246,834)									
Total Gas Distribution	(282,934,767)		(186,687,933)	(96,246,834)	(185,128,244)	(1,559,689)	(186,687,933)	(122,451,275)	(1,043,276)	(123,494,551)	(62,676,969)	(516,413)	(63,193,382)
General Plant													
ED-AN	(41,790,133)	(41,790,133)											
ED-ID	(7,846,986)	(7,846,986)											
ED-WA	(17,636,624)	(17,636,624)											
7,4 CD-AA	(46,578,253)	(33,325,342)	(9,199,671)	(4,053,240)		(9,199,671)	(9,199,671)		(6,509,503)	(6,509,503)		(2,690,168)	(2,690,168)
9,4 CD-AN	(12,280,439)	(9,670,109)	(2,610,330)			(2,610,330)	(2,610,330)		(1,847,017)	(1,847,017)		(763,313)	(763,313)
9 CD-ID	(5,597,889)	(4,408,002)	(1,189,887)		(1,189,887)	(1,189,887)					(1,189,887)		(1,189,887)
9 CD-WA	(2,843,694)	(2,239,238)	(604,456)		(604,456)	(604,456)	(604,456)			(604,456)			
8,4 GD-AA	(1,877,210)		(1,296,814)	(580,396)		(1,296,814)	(1,296,814)		(917,600)	(917,600)		(379,214)	(379,214)
4 GD-AN	(2,006,522)		(2,006,522)			(2,006,522)	(2,006,522)		(1,419,775)	(1,419,775)		(586,747)	(586,747)
GD-ID	(1,611,551)		(1,611,551)		(1,611,551)	(1,611,551)					(1,611,551)		(1,611,551)
GD-WA	(4,958,501)		(4,958,501)		(4,958,501)	(4,958,501)	(4,958,501)			(4,958,501)			
GD-OR	(4,391,454)			(4,391,454)									
Total General Plant	(149,419,256)	(116,916,434)	(23,477,732)	(9,025,090)	(8,364,395)	(15,113,337)	(23,477,732)	(5,562,957)	(10,693,895)	(16,256,852)	(2,801,438)	(4,419,442)	(7,220,880)
Total Accumulated Depreciation	(1,632,107,916)	(1,301,989,522)	(224,124,328)	(105,994,066)	(193,492,639)	(30,631,689)	(224,124,328)	(128,014,232)	(21,625,488)	(149,639,720)	(65,478,407)	(9,006,201)	(74,484,608)

Allocation Ratios:		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	66.890%	33.110%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Month Ended October 31, 2015
Average of Monthly Averages Basis

Report ID:
G-AAMT-1A

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	(9,031,620)	(9,031,620)											
Misc Intangible Plt (303000)	ED-AN	(1,082,902)	(1,082,902)											
Total Production/Transmission		(10,114,522)	(10,114,522)											
Distribution														
Franchises (302000)	ED-WA	(140,204)	(140,204)											
Misc Intangible Plt (303000)	ED-WA	(30,283)	(30,283)											
Total Distribution		(170,487)	(170,487)											
General Plant - 303000														
7,4	CD-AA	(1,187,244)	(849,438)	(234,492)	(103,314)		(234,492)	(234,492)		(165,922)	(165,922)		(68,570)	(68,570)
9,4	CD-AN	(75,283)	(59,281)	(16,002)			(16,002)	(16,002)		(11,323)	(11,323)		(4,679)	(4,679)
	GD-ID	(54,300)		(54,300)		(54,300)		(54,300)				(54,300)		(54,300)
	GD-WA	(136,387)		(136,387)		(136,387)		(136,387)	(136,387)		(136,387)			(136,387)
	GD-OR	(70,868)			(70,868)									(70,868)
Total General Plant - 303000		(1,524,082)	(908,719)	(441,181)	(174,182)	(190,687)	(250,494)	(441,181)	(136,387)	(177,245)	(313,632)	(54,300)	(73,249)	(127,549)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(35,768,640)	(25,591,389)	(7,064,664)	(3,112,587)		(7,064,664)	(7,064,664)		(4,998,815)	(4,998,815)		(2,065,849)	(2,065,849)
9,4	CD-AN	(23,518)	(18,519)	(4,999)			(4,999)	(4,999)		(3,537)	(3,537)		(1,462)	(1,462)
9	CD-ID	(30,482)	(24,003)	(6,479)		(6,479)		(6,479)				(6,479)		(6,479)
	ED-AN	(648,433)	(648,433)											
	ED-ID	(16,997)	(16,997)											
	ED-WA	(2,558,344)	(2,558,344)											
8,4	GD-AA	(1,791,042)		(1,237,288)	(553,754)		(1,237,288)	(1,237,288)		(875,480)	(875,480)		(361,808)	(361,808)
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)									(1,231)
Total Miscellaneous IT Intangible Plant - 3031XX		(40,850,214)	(28,857,685)	(8,324,957)	(3,667,572)	(6,479)	(8,318,478)	(8,324,957)		(5,885,988)	(5,885,988)	(6,479)	(2,432,490)	(2,438,969)
Gas Underground Storage														
1	GD-AN	(240,039)		(240,039)			(240,039)	(240,039)		(170,044)	(170,044)		(69,995)	(69,995)
Total Gas Underground Storage		(240,039)		(240,039)			(240,039)	(240,039)		(170,044)	(170,044)		(69,995)	(69,995)
General Plant - 390200, 396200														
7,4	CD-AA	(238,347)	(170,530)	(47,076)	(20,741)		(47,076)	(47,076)		(33,310)	(33,310)		(13,766)	(13,766)
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	(67,053)	(67,053)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)		(1,863)	(1,863)		(1,863)			(1,863)
	GD-OR	0			0									0
Total General Plant - 390200, 396200		(430,810)	(358,395)	(51,674)	(20,741)	(4,598)	(47,076)	(51,674)	(3,634)	(33,310)	(36,944)	(964)	(13,766)	(14,730)
Total Accumulated Amortization		(53,330,154)	(40,409,808)	(9,057,851)	(3,862,495)	(201,764)	(8,856,087)	(9,057,851)	(140,021)	(6,266,587)	(6,406,608)	(61,743)	(2,589,500)	(2,651,243)

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-1A
For Month Ended October 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total		
	389XXX	Land & Land Rights														
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	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	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,887,900	0	0	4,928,086	4,928,086	0	0	1,360,429	1,360,429	0	599,385	599,385		
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		
		TOTAL ACCOUNT	9,971,086	504,639	706,567	5,185,529	6,396,735	609,711	92,936	1,423,775	2,126,422	848,544	599,385	1,447,929		
	390XXX	Structures & Improvements														
99		ED-WA / ID / AN	7,180,817	1,046,436	2,164,230	3,970,151	7,180,817	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,240,879	0	0	0	0	2,240,879	0	0	2,240,879	0	0	0		
99		GD-OR / AS	3,547,608	0	0	0	0	0	0	0	0	3,547,608	0	3,547,608		
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	81,847,809	0	0	58,559,652	58,559,652	0	0	16,165,761	16,165,761	0	7,122,396	7,122,396		
9		CD-WA / ID / AN	22,596,224	5,555,068	4,608,851	7,629,252	17,793,171	1,499,524	1,244,104	2,059,425	4,803,053	0	0	0		
		TOTAL ACCOUNT	117,413,337	6,601,504	6,773,081	70,159,055	83,533,640	3,740,403	1,244,104	18,225,186	23,209,693	3,547,608	7,122,396	10,670,004		
	391XXX	Office Furniture & Equipment														
99		ED-WA / ID / AN	9,968,880	3,376,203	14,649	6,578,028	9,968,880	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	638,260	0	0	0	0	0	0	440,923	440,923	0	197,337	197,337		
7		CD-AA	66,927,343	0	0	47,884,506	47,884,506	0	0	13,218,820	13,218,820	0	5,824,017	5,824,017		
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		
		TOTAL ACCOUNT	77,760,851	3,406,569	81,657	54,538,175	58,026,401	8,197	18,088	13,686,811	13,713,096	0	6,021,354	6,021,354		
	392XXX	Transportation Equipment														
99		ED-WA / ID / AN	32,137,529	15,230,959	5,440,760	11,465,810	32,137,529	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	10,517,316	0	0	0	0	6,884,701	2,282,092	1,350,523	10,517,316	0	0	0		
99		GD-OR / AS	3,599,541	0	0	0	0	0	0	0	0	3,599,541	0	3,599,541		
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	5,804,448	1,727,225	940,831	1,902,598	4,570,654	466,244	253,966	513,584	1,233,794	0	0	0		
		TOTAL ACCOUNT	52,625,688	16,958,184	6,381,591	13,773,975	37,113,750	7,350,945	2,536,058	1,976,066	11,863,069	3,599,541	49,328	3,648,869		

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	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
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	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	3,412,510	110,869	138,543	2,437,735	2,687,147	29,928	37,398	658,037	725,363	0	0	0	
		TOTAL ACCOUNT	3,954,514	121,608	153,288	2,812,757	3,087,653	114,199	37,398	658,037	809,634	57,227	0	57,227	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	3,159,103	972,218	298,727	1,888,158	3,159,103	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	
99		GD-OR / AS	985,838	0	0	0	0	0	0	0	0	985,838	0	985,838	
8		GD-AA	2,524,281	0	0	0	0	0	0	1,743,824	1,743,824	0	780,457	780,457	
7		CD-AA	10,954,245	0	0	7,837,434	7,837,434	0	0	2,163,573	2,163,573	0	953,238	953,238	
9		CD-WA / ID / AN	1,251,769	21,139	765,636	198,918	985,693	5,706	206,674	53,696	266,076	0	0	0	
		TOTAL ACCOUNT	21,594,012	993,357	1,064,363	9,924,510	11,982,230	1,982,950	577,775	4,331,524	6,892,249	985,838	1,733,695	2,719,533	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	828,904	224,719	44,361	559,824	828,904	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	183,279	0	0	0	0	29,243	9,537	144,499	183,279	0	0	0	
99		GD-OR / AS	111,504	0	0	0	0	0	0	0	0	111,504	0	111,504	
8		GD-AA	244,237	0	0	0	0	0	0	168,724	168,724	0	75,513	75,513	
7		CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	30,950	30,950	
9		CD-WA / ID / AN	72,330	3,444	1,099	52,412	56,955	930	297	14,148	15,375	0	0	0	
		TOTAL ACCOUNT	1,795,917	228,163	45,460	866,702	1,140,325	30,173	9,834	397,618	437,625	111,504	106,463	217,967	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	33,557,606	15,590,726	9,880,887	8,085,993	33,557,606	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,577,134	0	0	0	0	2,900,524	846,116	830,494	4,577,134	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	1,679,917	257,365	413,868	651,600	1,322,833	69,473	111,719	175,892	357,084	0	0	0	
		TOTAL ACCOUNT	40,386,970	15,848,091	10,294,755	9,115,704	35,258,550	2,969,997	957,835	1,110,766	5,038,598	43,834	45,988	89,822	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	60,566,884	11,728,735	4,987,408	43,850,741	60,566,884	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	31,505,407	0	0	22,541,173	22,541,173	0	0	6,222,633	6,222,633	0	2,741,601	2,741,601	
9		CD-WA / ID / AN	12,893,614	558,409	3,191,677	6,402,861	10,152,947	150,736	861,555	1,728,376	2,740,667	0	0	0	
		TOTAL ACCOUNT	108,444,570	12,287,144	8,179,085	72,794,775	93,261,004	849,944	1,417,249	8,636,946	10,904,139	1,230,831	3,048,596	4,279,427	
	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	435,800	0	0	311,802	311,802	0	0	86,075	86,075	0	37,923	37,923	
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	529,043	3,926	2,299	394,332	400,557	1,060	0	87,136	88,196	2,367	37,923	40,290	
		TOTAL GENERAL PLANT	434,475,988	56,953,185	33,682,146	239,565,514	330,200,845	17,657,579	6,891,277	50,533,865	75,082,721	10,427,294	18,765,128	29,192,422	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended October 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	0
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0	0	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	426,123
8		GD-AA	0	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	771,575
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	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	7,585,744	5,177,961	23,524	2,384,259	7,585,744	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	0	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	806,506
7		CD-AA	146,118,972	0	0	104,543,741	104,543,741	0	0	28,859,958	28,859,958	0	12,715,273	12,715,273
9		CD-WA / ID / AN	142,866	0	75,345	37,153	112,498	0	20,339	10,029	30,368	0	0	0
		TOTAL ACCOUNT	156,456,114	5,177,961	98,869	106,965,153	112,241,983	0	20,339	30,672,013	30,692,352	0	13,521,779	13,521,779
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	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	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,462,013	0	0	3,907,907	3,907,907	0	0	1,078,802	1,078,802	0	475,304	475,304
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	5,474,770	0	0	3,907,907	3,907,907	0	0	1,090,328	1,090,328	1,231	475,304	476,535
		TOTAL	183,060,968	5,331,140	98,869	127,656,138	133,086,147	1,022,594	201,376	33,554,839	34,778,809	427,354	14,768,658	15,196,012

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-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended October 31, 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	(74,701,873)	(53,446,949)	(14,754,367)	(6,500,557)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(612,650)	(482,425)	(130,225)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(75,860,917)</u>	<u>(54,320,303)</u>	<u>(14,992,510)</u>	<u>(6,548,104)</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 Month Ended October 31, 2015
Average of Monthly Averages Basis

Report ID: C-WKC-1A

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	1,457,733	794,984		2,252,717		794,984			
1	151210 FUEL STOCK HOG FUEL-KFGS	946,018	515,917		1,461,935		515,917			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	17,529,000	8,053,952	2,438,420	28,021,372		6,435,553		1,618,399	2,438,420
1	154300 PLANT MATERIALS & OPER SUP-CS2	607,928	331,537		939,465		331,537			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,741,253	949,603		2,690,856		949,603			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	1,060	487	147	1,694		389		98	147
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	19,243	8,842	2,677	30,762		7,065		1,777	2,677
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,537	706	214	2,457		564		142	214
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	41,972,011			41,972,011	34,304,084		7,667,927		
TOTAL		64,275,783	10,656,028	2,441,458	77,373,269	34,304,084	9,035,612	7,667,927	1,620,416	2,441,458

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						