

RESULTS OF OPERATIONS GAS ALLOCATION PERCENTAGES For Month Ended October 31, 2015 Average of Monthly Averages Basis		Report ID: G-ALL-1A
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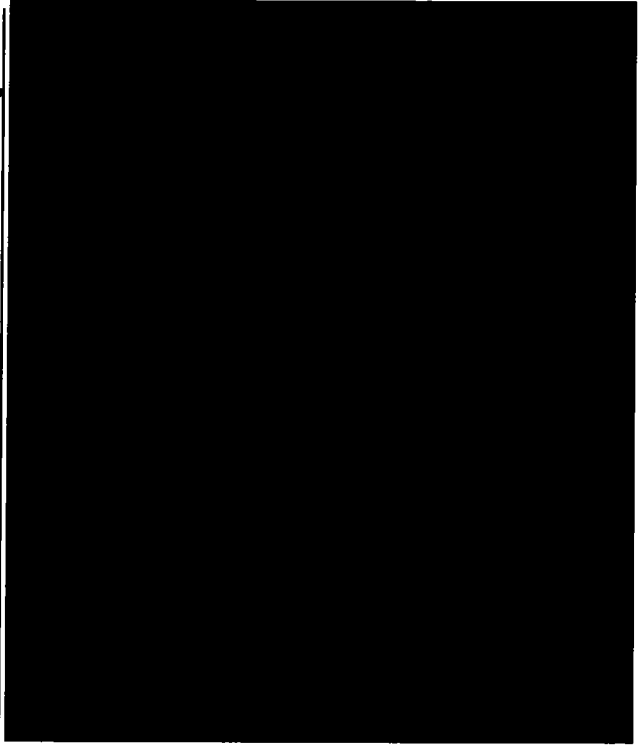
Based on Data from: System Washington Idaho

1	Input	System Contract Demand	01-01-2011 thru 12-31-2013	
2	Input	Number of Customers Percent	10-01-2015 thru 10-31-2015	
3	G-OPS	Direct Distribution Operating Expense Percent	10-01-2015 thru 10-31-2015	
	Input	Jurisdictional 4-Factor Ratio Direct O & M Accounts 798 - 894 Direct O & M Accounts 901 - 935 Total Percentage	01-01-2014 thru 12-31-2014	
		Direct Labor Amount: Accounts 798 - 894 Amount: Accounts 901 - 935 Total Percentage		
4		Total Number of Customers Percentage Total Direct Plant Percentage Total Four Factor Allocators Percent		
6	Input	Actual Therms Purchased Percent	10-01-2015 thru 10-31-2015	

AVISTA UTILITIES

RESULTS OF OPERATIONS GAS ALLOCATION PERCENTAGES For Month Ended October 31, 2015 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Input	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
Elec/Gas North/Oregon 4-Factor					
Direct O & M Accts 500 - 894					
Direct O & M Accts 901 - 935					
Direct O & M Accts 901 - 905 Utility 9 Only					
Adjustments					
Total					
Percentage					
Direct Labor Accts 500 - 894					
Direct Labor Accts 901 - 935					
Direct Labor Accts 901 - 905 Utility 9 Only					
Total					
Percentage					
Number of Customers at					
Percentage					
Net Direct Plant					
Percentage					
Total Percentages					
Average (CD AA)					



AVISTA UTILITIES

RESULTS OF OPERATIONS GAS ALLOCATION PERCENTAGES For Month Ended October 31, 2015 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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01-01-2014 thru 12-31-2014

Total Electric Gas North Oregon Gas

Input	Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894				
	Direct O & M Accts 901 - 935				
	Direct O & M Accts 901 - 905 Utility 9 Only				
	Total				
	Percentage				
	Direct Labor Accts 580 - 894				
	Direct Labor Accts 901 - 935				
	Direct Labor Accts 901 - 905 Utility 9 Only				
	Total				
	Percentage				
	Number of Customers at				
	Percentage				
	Net Direct Plant				
	Percentage				
	Total Percentages				
	Average (GD AA)				

RESULTS OF OPERATIONS GAS ALLOCATION PERCENTAGES For Month Ended October 31, 2015 Average of Monthly Averages Basis		Report ID: G-ALL-1A
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		Total	Electric	Gas North	Oregon Gas
01-01-2014 thru 12-31-2014					
9	Input Elec/Gas North 4-Factor Direct O & M Accts 580 - 894 Direct O & M Accts 901 - 935 Adjustments Total Percentage Direct Labor Accts 580 - 894 Direct Labor Accts 901 - 935 Total Percentage Number of Customers at Percentage Net Direct Plant Percentage Total Percentages Average (CD AN/DWA)				
JP	Gas North/Oregon JP Factor %				
10	Actual Annual Throughput Percent				
11	Book Depreciation Percent				
12	Net Gas Plant (before DFIT) - AMA Percent				
13	G-PLT Net Gas General Plant - AMA Percent				
14	Net Allocated Schedule M's - AMA Percent				

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

99 Input Not Allocated 0.000% 0.000% 0.000%



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

**** The following is obsolete as of 201412 and will not be printed. ***
 **** 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)
 Underground Storage
 Distribution
 General
 TOTAL

G-PLT Input Input
 Washington Idaho

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

AVISTA UTILITIES

Report ID:
G-OPS-1A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential									
99	4812XX	Commercial - Firm & Interruptible									
99	4813XX	Industrial-Firm									
99	481400	Interruptible									
99	484000	Interdepartmental Revenue									
99	499XXX	Unbilled Revenue									
		TOTAL SALES TO ULTIMATE CUSTOMERS									
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale									
4	488000	Miscellaneous Service Revenues									
99	4893XX	Transportation Revenues									
99	493000	Rent from Gas Property									
4	495XXX	Other Gas Revenues									
99	496100	Provision for Rate Refund									
		TOTAL OTHER OPERATING REVENUES									
		TOTAL GAS REVENUES									
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases									
99	808XXX	Net Natural Gas Storage Transactions									
99	811000	Gas Used for Products Extraction									
10	813000	Other Gas Expenses									
99	813010	Gas Technology Institute (GTI) Expenses									
		TOTAL PRODUCTION EXPENSES									
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering									
1	824000	Other Expenses									
1	837000	Other Equipment									
		TOTAL UNDERGROUND STORAGE OPER EXP									
G-DEPX		Depreciation Expense-Underground Storage									
G-AMTX		Amortization Expense-Underground Storage									
G-OTX		Taxes Other Than FIT									
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA									

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



TOTAL UNDERGROUND STORAGE EXPENSES

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

AVISTA UTILITIES

Report ID:
G-OPS-1A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

Ref/Basis Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:									
OPERATION									
3 870000 Supervision & Engineering									
3 871000 Distribution Load Dispatching									
3 874000 Mains & Services Expenses									
3 875000 Measuring & Reg Sta Exp-General									
3 876000 Measuring & Reg Sta Exp-Industrial									
3 877000 Measuring & Reg Sta Exp-City Gate									
3 878000 Meter & House Regulator Expenses									
3 879000 Customer Installation Expenses									
3 880000 Other Expenses									
3 881000 Rents									
MAINTENANCE									
3 885000 Supervision & Engineering									
3 887000 Mains									
3 889000 Measuring & Reg Sta Exp-General									
3 890000 Measuring & Reg Sta Exp-Industrial									
3 891000 Measuring & Reg Sta Exp-City Gate									
3 892000 Services									
3 893000 Meters & House Regulators									
3 894000 Other Equipment									
TOTAL DISTRIBUTION OPERATING EXP									
G-DEPX Depreciation Expense-Distribution									
G-OTX Taxes Other Than FIT									
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES									
TOTAL DISTRIBUTION EXPENSES									

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

AVISTA UTILITIES

Report ID:
G-OPS-1A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision									
2	902000	Meter Reading Expenses									
G-903	903XXX	Customer Records & Collection Expenses									
2	904000	Uncollectible Accounts									
2	905000	Misc Customer Accounts									
TOTAL CUSTOMER ACCOUNTS EXPENSES											
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses									
2	909000	Advertising									
2	910000	Misc Customer Service & Info Exp									
TOTAL CUSTOMER SERVICE & INFO EXP											
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses									
2	913000	Advertising									
2	916000	Miscellaneous Sales Expenses									
TOTAL SALES EXPENSES											

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

AVISTA UTILITIES

Report ID:
G-OPS-1A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

ADMINISTRATIVE & GENERAL EXPENSES:

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	920000	Salaries									
4	921000	Office Supplies & Expenses									
4	922000	Admin. Expenses Transferred - Credit									
4	923000	Outside Services Employed									
4	924000	Property Insurance Premium									
4	925XXX	Injuries and Damages									
4	926XXX	Employee Pensions and Benefits									
4	928000	Regulatory Commission Expenses									
4	930000	Miscellaneous General Expenses									
4	931000	Rents									
4	935000	Maintenance of General Plant									
		TOTAL ADMIN & GEN OPERATING EXP									

G-DEPX		Depreciation Expense-General Plant									
G-AMTX		Amortization Expense - General Plant - 303000									
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3									
G-AMTX		Amortization Expense-General Plant - 390200, 391									
99	407025	WA GRC Jackson Prairie O&M Deferral									
99	407229	Idaho Earnings Test Amortization									
99	407335	DSIT Amortization - ID									
99	407425	WA GRC Jackson Prairie Deferral									
99	407468	Project Compass Deferral - ID									
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES									
		TOTAL ADMIN & GENERAL EXPENSES									
		TOTAL EXPENSES BEFORE FIT									

		NET OPERATING INCOME (LOSS) BEFORE FIT									
G-FIT		FEDERAL INCOME TAX									
G-FIT		DEFERRED FEDERAL INCOME TAX									
G-FIT		AMORTIZED INVESTMENT TAX CREDIT									
		GAS NET OPERATING INCOME (LOSS)									

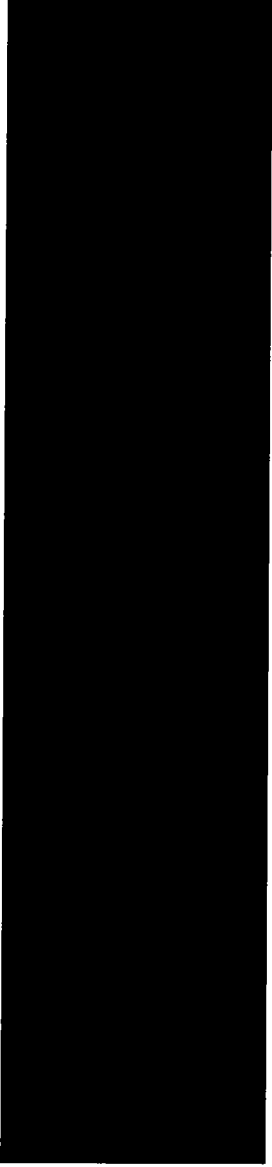
RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended October 31, 2015		
Average of Monthly Averages Basis		
Ref/Basis Account	Description	

AVISTA UTILITIES

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

ALLOCATION RATIOS:

- G-ALL 1 System Contract Demand
- G-ALL 2 Number of Customers
- G-ALL 3 Direct Distribution Operating Expense
- G-ALL 4 Jurisdictional 4-Factor Ratio
- G-ALL 10 Actual Annual Throughput
- G-ALL 99 Not Allocated



AVISTA UTILITIES

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

Report ID:
G-495-1A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU									
4	495028	DEFERRED EXCHANGE RESERVATION									
4	495100	ENTITLEMENT PENALTIES									
4	495280	OTHER GAS REV-DECOUPLING MECHA									
99	495311	CONTRA DECOUPLING DEFERRAL									
4	495328	RESIDENTIAL DECOUPLING DEFERRE									
4	495329	AMORTIZATION RES DECOUPLING DE									
4	495338	NON-RES DECOUPLING DEFERRED RE									
4	495339	AMORTIZATION NON-RES DECOUPLIN									
4	495600	OTHER GAS REVENUE-DSM LOST MAR									
4	495680	OTHER GAS REVENUE-MARGIN REDUC									
4	495711	OTHER GAS REVENUE-GLENDALE SYS									
4	495780	OTHER GAS REVENUE-PPP RECOVERY									
4	495900	GAS CUSTOMERS-OTHER GAS REVENU									
		TOTAL PURCHASED GAS COSTS									

ALLOCATION RATIOS:
 G-ALL 4 Jurisdictional 4-Factor Ratio
 G-ALL 99 Not Allocated

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

AVISTA UTILITIES

Report ID:
G-804-1A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases									
1	804001	Pipeline Demand Costs									
1	804002	Transport Variable Charges									
6	804010	Gas Costs - Fixed Hedge									
6	804014	GTI Contributions									
6	804017	Transaction Fees									
6	804140	Gas Research Contributions									
6	804170	Gas Transaction Fees									
6	804600	Gas Purchases - Financial									
6	804700	Gas Costs - Offsystem Bookout									
6	804711	Gas Costs - Offsystem Bookout Offset									
6	804730	Gas Costs - Intracompany LDC Gas									
6	804999	Off System Gas Purchases									
99	805110	Gas Exp - Rate Amortizations									
99	805111	Amortize ID Holdback									
99	805120	Gas Expense - Rate Deferrals									
		TOTAL PURCHASED GAS COSTS									

ALLOCATION RATIOS:

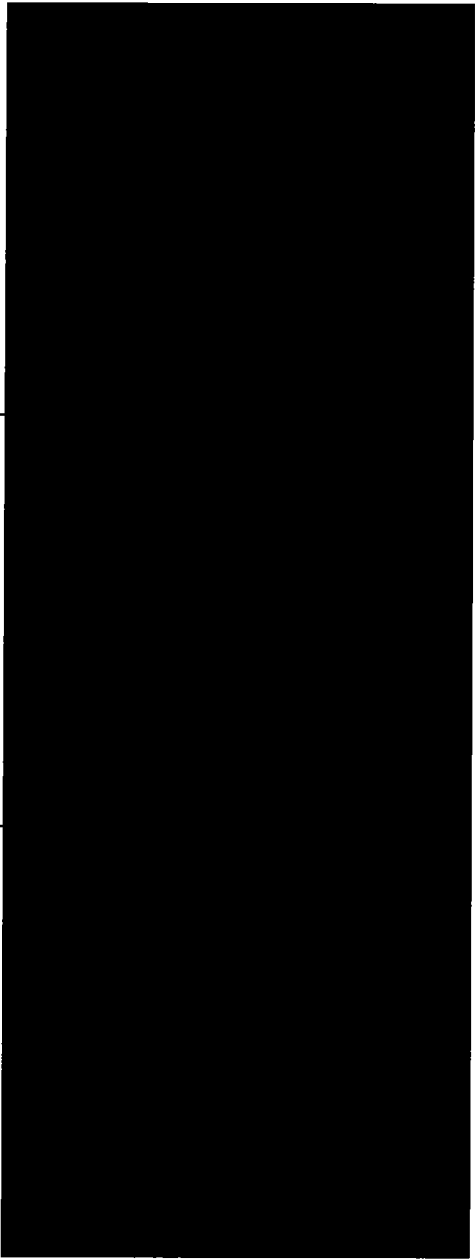
G-ALL	1	System Contract Demand
G-ALL	6	Actual Therms Purchased
G-ALL	99	Not Allocated

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 903
 For Month Ended October 31, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
G-903-1A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total



2 903000 Customer Records & Collections
 12 903920 Accts Rec Sold - Program Fees
 12 903930 Accts Rec Sold - Maturity Yield Fees
 Total Account 903

ALLOCATION RATIOS:

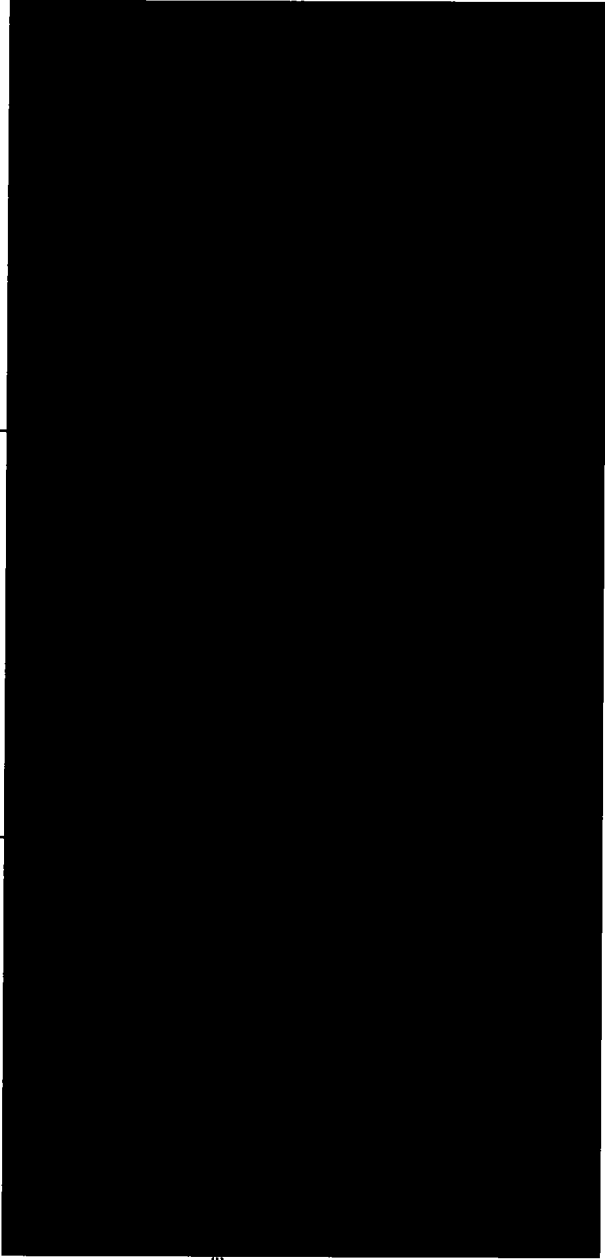
G-ALL 2 Number of Customers
 G-ALL 12 Net Gas Plant (before DFIT) - AMA

AVISTA UTILITIES

RESULTS OF OPERATIONS
 ALLOCATION OF ACCOUNT 908
 For Month Ended October 31, 2015
 Average of Monthly Averages Basis

Report ID:
 G-908-1A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total



2 908000 Customer Assistance Expense
 99 908600 Public Purpose Tariff Rider Expense Offset
 99 908610 Limited Income Tax Refund Program
 99 908690 Schedule 91 Amortization included in Unbilled
 99 908990 DSM Amortization
 Total Account 908

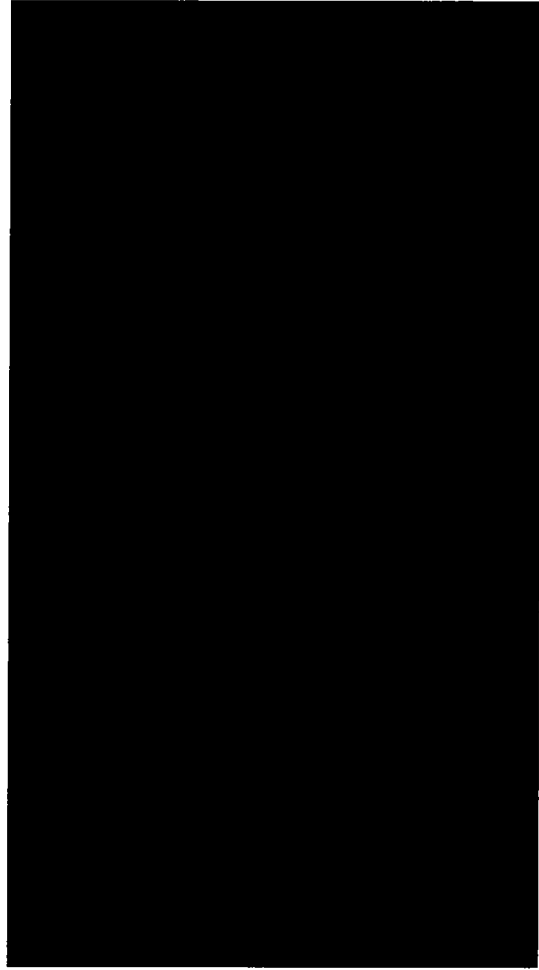
ALLOCATION RATIOS:

G-ALL 2 Number of Customers
 G-ALL 99 Not Allocated

AVISTA UTILITIES

RESULTS OF OPERATIONS INTEREST DEDUCTION FOR FIT--GAS NORTH For Month Ended October 31, 2015 Average of Monthly Averages Basis	Report ID: G-INT-1A
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Ref/Basis Description System Washington Idaho



Debt
 1 Capital Structure - Debt Ratio
 2 Cost of Debt
 Total Cost of Debt

Total Weighted Cost

G-APL Net Rate Base

Interest Deduction for FIT Calculation

1 AMA Actual Debt Ratio
 2 AMA Actual Debt Cost

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

AVISTA UTILITIES

System Washington Idaho

G-OPS	Calculation of Taxable Operating Income: Operating Revenue	
G-OPS	Operating & Maintenance Expense	
G-OPS	Book Deprec/Amort and Reg Amortizations	
G-OTX	Taxes Other than FIT Net Operating Income Before FIT	
G-INT	Less: Interest Expense	
G-SCM	Schedule M Adjustments Taxable Net Operating Income	
	Tax Rate	
	Total Federal Income Tax	
G-DTE	Deferred FIT	
99	411400 Amortized Investment Tax Credit	
	Total FIT/Deferred FIT & ITC	

ALLOCATION RATIOS:

G-ALL 99 Not Allocated

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
 For Month Ended October 31, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
G-SCM-1A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
997000		Book Depreciation & Amortization									
12	997001	Contributions In Aid of Construction									
2	997002	Injuries and Damages									
12	997003	Salvage									
4	997005	FAS106 Current Retiree Medical Accrual									
6	997008	DSM Book Amortization									
99	997010	Deferred Gas Credit and Refunds									
4	997015	Airplane Lease Payments									
12	997016	Redemption Expense Amortization									
4	997020	FAS87 Current Pension Accrual									
4	997029	FAS 106 Post Retirement Benefits									
99	997031	Decoupling Mechanism									
12	997032	Interest Rate Swaps									
4	997033	DSM Tariff Rider									
12	997048	AFUDC									
11	997049	Tax Depreciation									
1	997055	Deferred Gas Exchange									
4	997062	Gain on Sale of Office Building									
99	997065	Amortization of Unbilled Revenue Add-Ins									
99	997073	DSIT Amortization - ID									
11	997080	Book Transportation Depreciation									
4	997081	Deferred Compensation									
4	997082	Meal Disallowances									
4	997083	Paid Time Off									
2	997084	Customer Uncollectibles									
99	997098	Provision for Rate Refund									
12	997101	Repairs 481 (a)									
12	997102	Amort Idaho Earnings Test (254229)									
99	997103	Def Project Compass									

TOTAL SCHEDULE M ADJUSTMENTS

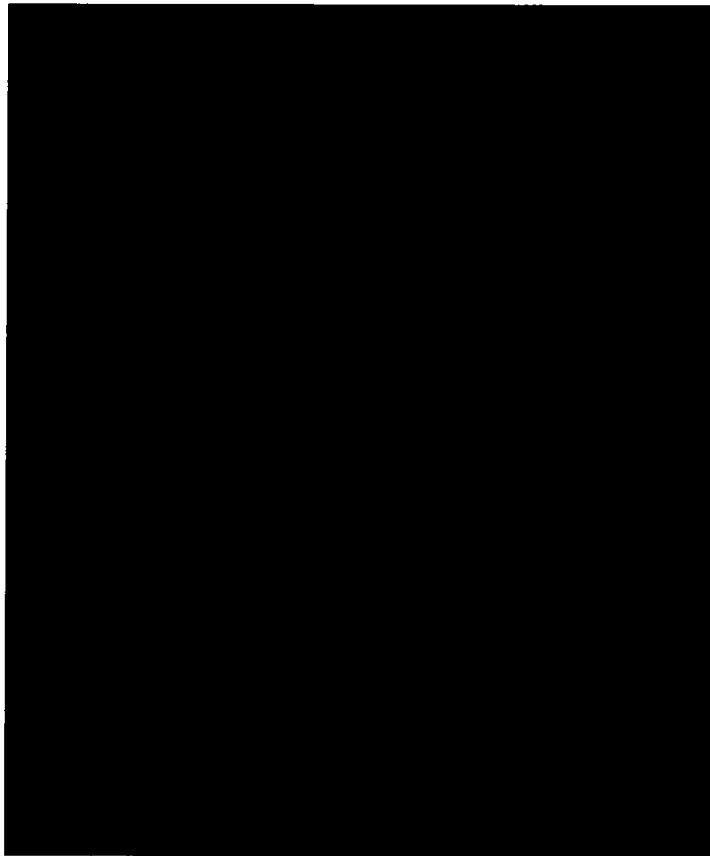
ALLOCATION RATIOS:

G-ALL	1	Contract System Demand
G-ALL	2	Number of Customers
G-ALL	4	Jurisdictional 4-Factor Ratio
G-ALL	6	Actual Therms Purchased
G-ALL	11	Book Depreciation
G-ALL	12	Net Gas Plant (before DFIT) - AMA
G-ALL	99	Not Allocated

AVISTA UTILITIES

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

Ref/Basis Account Description System Washington Idaho



14 410100 Deferred Federal Income Tax Expense - Allocated
 99 410100 Deferred Federal Income Tax Exp
 SUBTOTAL

14 411100 Deferred Federal Income Tax Expense - Allocated
 99 411100 Deferred Federal Income Tax Exp
 SUBTOTAL

Total Deferred Federal Income Tax Expense

ALLOCATION RATIOS:

G-ALL 14 Net Allocated Schedule M's - AMA
 G-ALL 99 Not Allocated

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

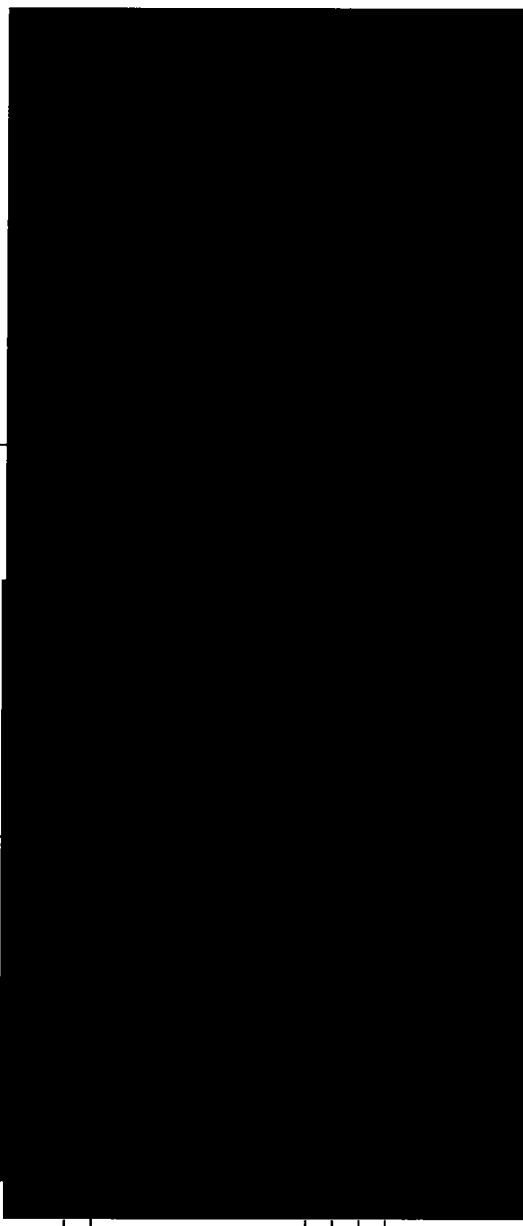
AVISTA UTILITIES

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

Direct Allocated Total Direct Allocated Total Direct Allocated Total

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
1	408190	UNDERGROUND STORAGE R&P Property Tax - Storage						
		TOTAL UNDERGROUND STORAGE TAX						
99	408110	DISTRIBUTION State Excise Tax						
99	408120	Municipal Occupation & License Tax						
99	408130	Excise Tax						
99	408160	Miscellaneous State or Local Tax						
99	408170	R&P Property Tax - Distribution						
99	409100	State Income Tax						
		TOTAL DISTRIBUTION TAX						
		TOTAL TAXES OTHER THAN FIT						

ALLOCATION RATIOS:
 G-ALL 1 System Contract Demand



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

AVISTA UTILITIES

Report ID:
G-PLT-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE								
INTANGIBLE PLANT:								
4	303000	Misc Intangible Plant (303000)						
4	3031XX	Misc Intangible IT Plant (3031XX)						
TOTAL INTANGIBLE PLANT								
UNDERGROUND STORAGE PLANT:								
1	350XXX	Land & Land Rights						
1	351XXX	Structures & Improvements						
1	352XXX	Wells						
1	353000	Lines						
1	354000	Compressor Station Equipment						
1	355000	Measuring & Regulating Equipment						
1	356000	Purification Equipment						
1	357000	Other Equipment						
TOTAL UNDERGROUND STORAGE PLANT								
DISTRIBUTION PLANT:								
6	374200	Land & Land Rights						
6	374400	Land & Land Rights						
6	375000	Structures & Improvements						
6	376000	Mains						
6	378000	Measuring & Reg Station Equip-Genera						
6	379000	Measuring & Reg Station Equip-City Ga						
6	380000	Services						
6	381000	Meters						
6	382000	Meter Installations						
6	383000	House Regulators						
6	384000	House Regulator Installations						
6	385000	Industrial Measuring & Reg Sta Equip						
6	387000	Other Equipment						
TOTAL DISTRIBUTION PLANT								
GENERAL PLANT								
4	389XXX	Land & Land Rights						
4	390XXX	Structures & Improvements						
4	391XXX	Office Furniture & Equipment						
4	392XXX	Transportation Equipment						
4	393000	Stores Equipment						
4	394000	Tools, Shop & Garage Equipment						

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Total
4	395000	Laboratory Equipment							
4	396XXX	Power Operated Equipment							
4	397XXX	Communications Equipment							
4	398000	Miscellaneous Equipment							
		TOTAL GENERAL PLANT							
		TOTAL PLANT IN SERVICE							
		ACCUMULATED DEPRECIATION							
G-ADEP		Underground Storage							
G-ADEP		Distribution Plant							
G-ADEP		General Plant							
		TOTAL ACCUMULATED DEPRECIATION							
		ACCUMULATED AMORTIZATION							
G-AAMT		General Plant - 303000							
G-AAMT		Misc IT Intangible Plant - 3031XX							
G-AAMT		Underground Storage							
G-AAMT		General Plant - 390200, 396200							
		TOTAL ACCUMULATED AMORTIZATION							
		TOTAL ACCUMULATED DEPR/AMORT							
		NET GAS UTILITY PLANT before DFIT							
		ACCUMULATED DFIT							
12	282900	ADFIT - Gas Plant In Service							
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)							
4	283750	ADFIT - Common Plant (283750 from C-DT)							
12	283850	ADFIT - Gas portion of Bond Redemptions							
		TOTAL ACCUMULATED DFIT							
		NET GAS UTILITY PLANT							
		ALLOCATION RATIOS:							
G-ALL	1	System Contract Demand							
G-ALL	4	Jurisdictional 4-Factor Ratio							
G-ALL	6	Actual Therms Purchased							
G-ALL	12	Net Gas Plant (before DFIT) - AMA							

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: G-APL-1A
ADJUSTMENTS TO NET GAS UTILITY PLANT	
For Month Ended October 31, 2015	
Average of Monthly Averages Basis	
Ref/Basis: Account Description	

***** SYSTEM *****
 Direct Allocated Total
 ***** WASHINGTON *****
 Direct Allocated Total
 ***** IDAHO *****
 Direct Allocated Total

Ref/Basis: Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT NET GAS PLANT IN SERVICE									
OTHER ADJUSTMENTS:									
4 253850 Gain on Sale of General Office Bldg									
4 190850 DFIT - Gain on Sale of General Office Bldg									
1 117100 Gas Stored - Recoverable Base Gas									
1 164100 Gas Inventory--Jackson Prairie									
4 252000 Customer Advances									
99 235199 Customer Deposits									
C-WKC Working Capital									
99 186710 DSM Programs									
TOTAL OTHER ADJUSTMENTS									
NET RATE BASE									
ALLOCATION RATIOS:									
G-ALL 1 System Contract Demand									
G-ALL 4 Jurisdictional 4-Factor Ratio									
G-ALL 99 Not Allocated									

AVISTA UTILITIES

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

Report ID:
G-DEPX-1A

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	Direct	Allocated	Direct	Allocated

Electric Production										
Steam (ED-AN)										
Hydro (ED-AN)										
Other (ED-AN)										
Total Electric Production										
Electric Transmission										
ED-AN										
Total Electric Transmission										
Electric Distribution										
ED-AN										
ED-ID										
ED-WA										
Total Electric Distribution										
Gas Underground Storage										
1 GD-AN										
GD-OR										
Total Gas Underground Storage										
Gas Distribution										
6 GD-AN										
GD-ID										
GD-WA										
GD-OR										
Total Gas Distribution										
General Plant										
ED-AN										
ED-ID										
ED-WA										
7,4 CD-AA										
9,4 CD-AN										
9 CD-ID										
9 CD-WA										
8,4 GD-AA										
4 GD-AN										
GD-ID										
GD-WA										
GD-OR										
Total General Plant										
Total Depreciation Expense										

Allocation Ratios:
 Service -

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: G-DEPX-1A
GAS-NORTH DEPRECIATION EXPENSE	
For Month Ended October 31, 2015	
Average of Monthly Averages Basis	

- 7 Elec/Gas North/Oregon 4-Factor
- 8 Gas North/Oregon 4-Factor
- 9 Elec/Gas North 4-Factor



AVISTA UTILITIES

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

Report ID:
G-AMTX-1A

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	Direct	Allocated	Direct	Allocated
Production/Transmission										
Franchises (302000)	ED-AN									
Misc Intangible Plt (303000)	ED-AN									
Total Production/Transmission										
Distribution										
Franchises (302000)	ED-WA									
Misc Intangible Plt (303000)	ED-WA									
Total Distribution										
General Plant - 303000										
7,4	CD-AA									
9,4	CD-AN									
	GD-ID									
	GD-WA									
	GD-OR									
Total General Plant - 303000										
Miscellaneous IT Intangible Plant - 3031XX										
7,4	CD-AA									
9,4	CD-AN									
9,4	CD-ID									
	ED-AN									
	ED-ID									
8,4	ED-WA									
4	GD-AA									
	GD-AN									
	GD-OR									
Total Miscellaneous IT Intangible Plant - 3031XX										
Gas Underground Storage										
1	GD-AN									
Total Gas Underground Storage										
General Plant - 390200, 396200										
7,4	CD-AA									
4	ED-AN									
	GD-OR									
Total General Plant- 390200, 396200										
Total Amortization Expense										
Allocation Ratios:										
Service -										
7	Elec/Gas North/Oregon 4-Factor									
8	Gas North/Oregon 4-Factor									
9	Elec/Gas North 4-Factor									

RESULTS OF OPERATIONS

AVISTA UTILITIES

Report ID:
G-ADEP-1A

GAS-NORTH ACCUMULATED DEPRECIATION

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

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	Direct	Allocated	Direct	Allocated

Electric Production										
Steam (ED-AN)										
Hydro (ED-AN)										
Other (ED-AN)										
Total Electric Production										
Electric Transmission										
ED-AN										
Total Electric Transmission										
Electric Distribution										
ED-AN										
ED-ID										
ED-WA										
Total Electric Distribution										
Gas Underground Storage										
1 GD-AN										
GD-OR										
Total Gas Underground Storage										
Gas Distribution										
6 GD-AN										
GD-ID										
GD-WA										
GD-OR										
Total Gas Distribution										
General Plant										
ED-AN										
ED-ID										
ED-WA										
7,4 CD-AA										
9,4 CD-AN										
9 CD-ID										
9 CD-WA										
8,4 GD-AA										
4 GD-AN										
GD-ID										
GD-WA										
GD-OR										
Total General Plant										
Total Accumulated Depreciation										

Allocation Ratios:
Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended October 31, 2015	
Average of Monthly Averages Basis	



7 Elec/Gas North/Oregon 4-Factor
8 Gas North/Oregon 4-Factor
9 Elec/Gas North 4-Factor

AVISTA UTILITIES

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

Report ID:
G-AAAMT-1A

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	Direct	Allocated	Direct	Allocated
Production/Transmission										
Franchises (302000)	ED-AN									
Misc Intangible PIt (303000)	ED-AN									
Total Production/Transmission										
Distribution										
Franchises (302000)	ED-WA									
Misc Intangible PIt (303000)	ED-WA									
Total Distribution										
General Plant - 303000										
7,4	CD-AA									
9,4	CD-AN									
	GD-ID									
	GD-WA									
	GD-OR									
Total General Plant - 303000										
Miscellaneous IT Intangible Plant - 3031XX										
7,4	CD-AA									
9,4	CD-AN									
9	CD-ID									
	ED-AN									
	ED-ID									
	ED-WA									
8,4	GD-AA									
4	GD-AN									
	GD-OR									
Total Miscellaneous IT Intangible Plant - 3031										
Gas Underground Storage										
1	GD-AN									
Total Gas Underground Storage										
General Plant - 390200, 396200										
7,4	CD-AA									
9	CD-ID									
9	CD-WA									
4	ED-AN									
	ED-WA									
	GD-WA									
	GD-OR									
Total General Plant - 390200, 396200										
Total Accumulated Amortization										

AVISTA UTILITIES

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

Report ID:
G-AAAMT-1A

- 7 Elec/Gas North/Oregon 4-Factor
- 8 Gas North/Oregon 4-Factor
- 9 Elec/Gas North 4-Factor



AVISTA UTILITIES
Gas-North Copy

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
For Month Ended October 31, 2015
Average of Monthly Averages Basis

Report ID:
C-GPL-1A

***** ELECTRIC *****
***** GAS NORTH *****
***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total
389XXX		Land & Land Rights									
99		ED-WA / ID / AN									
99		GD-WA / ID / AN									
99		GD-OR / AS									
8		GD-AA									
7		CD-AA									
9		CD-WA / ID / AN									
		TOTAL ACCOUNT									
390XXX		Structures & Improvements									
99		ED-WA / ID / AN									
99		GD-WA / ID / AN									
99		GD-OR / AS									
8		GD-AA									
7		CD-AA									
9		CD-WA / ID / AN									
		TOTAL ACCOUNT									
391XXX		Office Furniture & Equipme									
99		ED-WA / ID / AN									
99		GD-WA / ID / AN									
99		GD-OR / AS									
8		GD-AA									
7		CD-AA									
9		CD-WA / ID / AN									
		TOTAL ACCOUNT									
392XXX		Transportation Equipment									
99		ED-WA / ID / AN									
99		GD-WA / ID / AN									
99		GD-OR / AS									
8		GD-AA									
7		CD-AA									
9		CD-WA / ID / AN									
		TOTAL ACCOUNT									

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Month Ended October 31, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-GPL-1A

Ref/Basis	Account	Description	ELECTRIC		GAS NORTH		OREGON GAS	
			Direct-WA	Direct-ID	Direct-WA	Direct-ID	Direct-OR	Allocated
			Total	Allocated	Total	Allocated	Total	Allocated
	393000	Stores Equipment						
99		ED-WA / ID / AN						
99		GD-WA / ID / AN						
99		GD-OR / AS						
8		GD-AA						
7		CD-AA						
9		CD-WA / ID / AN						
		TOTAL ACCOUNT						
	394000	Tools, Shop, & Garage Eq						
99		ED-WA / ID / AN						
99		GD-WA / ID / AN						
99		GD-OR / AS						
8		GD-AA						
7		CD-AA						
9		CD-WA / ID / AN						
		TOTAL ACCOUNT						
	395000	Laboratory Equipment						
99		ED-WA / ID / AN						
99		GD-WA / ID / AN						
99		GD-OR / AS						
8		GD-AA						
7		CD-AA						
9		CD-WA / ID / AN						
		TOTAL ACCOUNT						

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Month Ended October 31, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-GPL-1A

Ref/Basis	Account Description	ELECTRIC *****		GAS NORTH *****		OREGON GAS *****	
		Direct-WA	Direct-ID	Direct-WA	Direct-ID	Direct-OR	Allocated
		Total	Allocated	Total	Allocated	Total	Allocated
396XXX	Power Operated Equipment						
99	ED-WA / ID / AN						
99	GD-WA / ID / AN						
99	GD-OR / AS						
8	GD-AA						
7	CD-AA						
9	CD-WA / ID / AN						
	TOTAL ACCOUNT						
397XXX	Communication Equipment						
99	ED-WA / ID / AN						
99	GD-WA / ID / AN						
99	GD-OR / AS						
8	GD-AA						
7	CD-AA						
9	CD-WA / ID / AN						
	TOTAL ACCOUNT						
398000	Miscellaneous Equipment						
99	ED-WA / ID / AN						
99	GD-WA / ID / AN						
99	GD-OR / AS						
8	GD-AA						
7	CD-AA						
9	CD-WA / ID / AN						
	TOTAL ACCOUNT						
	TOTAL GENERAL PLANT						

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor
G-ALL	8	Gas North/Oregon 4-Factor
G-ALL	9	Elec/Gas North 4-Factor
G-ALL	99	Not Allocated

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Month Ended October 31, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-IPL-1A

***** ELECTRIC ***** OREGON GAS *****
 Direct-WA Direct-ID Allocated Total Direct-WA Direct-ID Allocated Total

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total
303000		Intangible Plant									
99		ED-WA / ID / AN									
99		GD-WA / ID / AN									
99		GD-OR / AS									
8		GD-AA									
7		CD-AA									
9		CD-WA / ID / AN									
		TOTAL ACCOUNT									
303100		Misc Intangible Plant-									
99		ED-WA / ID / AN									
99		GD-WA / ID / AN									
99		GD-OR / AS									
8		GD-AA									
7		CD-AA									
9		CD-WA / ID / AN									
		TOTAL ACCOUNT									
303110		Misc Intangible Plant-F									
99		ED-WA / ID / AN									
99		GD-WA / ID / AN									
99		GD-OR / AS									
8		GD-AA									
7		CD-AA									
8		CD-WA / ID / AN									
		TOTAL ACCOUNT									
		TOTAL									

ALLOCATION RATIOS:
 G-ALL 7 Elec/Gas North/Oregon 4-Factor
 G-ALL 8 Gas North/Oregon 4-Factor
 G-ALL 9 Elec/Gas North 4-Factor
 G-ALL 99 Not Allocated

AVISTA UTILITIES

Gas-North Copy

RESULTS OF OPERATIONS		Report ID:
COMMON ACCUMULATED DEFERRED FIT		C-DTX-1A
For Month Ended October 31, 2015		
Average of Monthly Averages Basis		

Total Electric Gas North Oregon Gas

Deferred FIT - Common Plant (For Report APL)			
7	282900	CD-AA	
8	282900	GD-AA	
9	282900	CD-WA / ID / AN	
7	283750	CD-AA	
		Total	

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor
G-ALL	8	Gas North/Oregon 4-Factor
G-ALL	9	Elec/Gas North 4-Factor
G-ALL	99	Not Allocated

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Month Ended October 31, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES

Gas-North Copy

Report ID:
C-WKC-1A

***** SYSTEM *****
 Washington Idaho Oregon Total
 ***** ELECTRIC *****
 Washington Idaho
 ***** GAS NORTH *****
 Washington Idaho
 ***** GAS SOUTH*
 Oregon

Ref/Basis	Account Description	Washington	Idaho	Oregon	Total
1	151120 FUEL STOCK COAL-COLSTRIP				
1	151210 FUEL STOCK HOG FUEL-KFGS				
7/4	154100 PLANT MATERIALS & OPER SUPPLIES				
1	154300 PLANT MATERIALS & OPER SUP-CS2				
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY				
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE				
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE				
99	163998 COMMON WORKING CAPITAL				
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL				
	TOTAL				

ALLOCATION RATIOS:
 1 Production/Transmission Ratio
 7/4 Jur Rollup/Jurisdictional 4-Factor Ratios
 99 Not Allocated

Electric Gas-North Gas-South Idaho Electric Idaho Gas Oregon Gas