

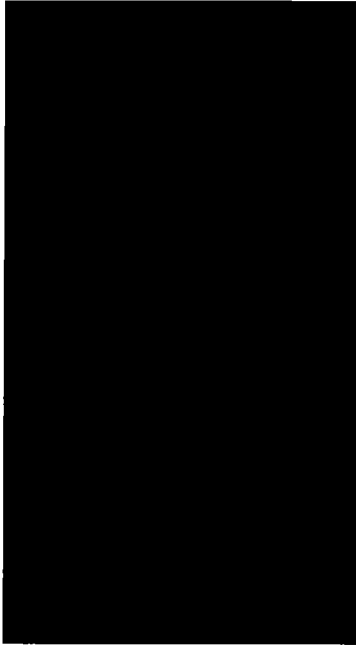
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STATE OF WASH.  
UTIL. AND TRANS.  
COMMISSION

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-12A</b>
<b>GAS RATE OF RETURN</b> For Twelve Months Ended October 31, 2015 Average of Monthly Averages Basis	
Ref/Basis Account Description	

System      Washington      Idaho



G-OPS      Gas Net Operating Income (Loss)  
Adjustments  
Adjusted Gas Net Operating Income (Loss)  
G-APL      Gas Net Adjusted Rate Base  
RATE OF RETURN

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.

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS ALLOCATION PERCENTAGES</b>		<b>G-ALL-12A</b>
For Twelve Months Ended October 31, 2015		
Average of Monthly Averages Basis		

Based on Data from: System Washington Idaho

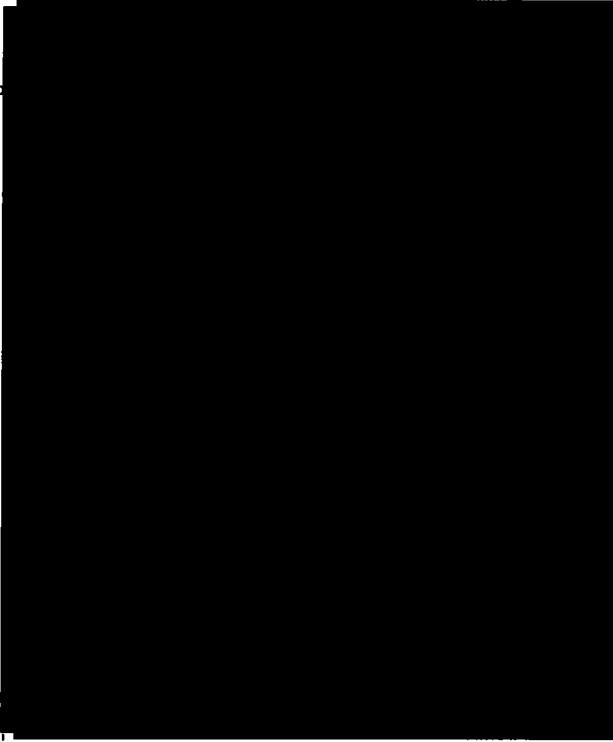
Basis	Ref	Description	System	Washington	Idaho
1	Input	System Contract Demand			
					01-01-2011 thru 12-31-2013
2	Input	Number of Customers - AMA Percent			
					11-01-2014 thru 10-31-2015
3	G-OPS	Direct Distribution Operating Expense Percent			
					11-01-2014 thru 10-31-2015
	Input	Jurisdictional 4-Factor 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			
		Total Number of Customers Percentage			
		Total Direct Plant Percentage			
4		Total Four Factor Allocators Percent			
6	Input	Actual Therms Purchased Percent			
					11-01-2014 thru 10-31-2015

<b>RESULTS OF OPERATIONS</b> <b>GAS ALLOCATION PERCENTAGES</b> For Twelve Months Ended October 31, 2015 Average of Monthly Averages Basis		Report ID: <b>G-ALL-12A</b>
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Input	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)				

<b>RESULTS OF OPERATIONS</b> <b>GAS ALLOCATION PERCENTAGES</b> For Twelve Months Ended October 31, 2015 Average of Monthly Averages Basis	Report ID: <b>G-ALL-12A</b>
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Input	Total	Electric	Gas North	Oregon Gas
Gas North/Oregon 4-Factor				
Direct O & M Accts 580 - 894				
Direct O & M Accts 901 - 935				
Direct O & M Accts 901 - 905 Utility 9 Only				
<b>Total</b>				
<b>Percentage</b>				
Direct Labor Accts 580 - 894				
Direct Labor Accts 901 - 935				
Direct Labor Accts 901 - 905 Utility 9 Only				
<b>Total</b>				
<b>Percentage</b>				
Number of Customers at				
<b>Percentage</b>				
Net Direct Plant				
<b>Percentage</b>				
Total Percentages				
Average (GD AA)				

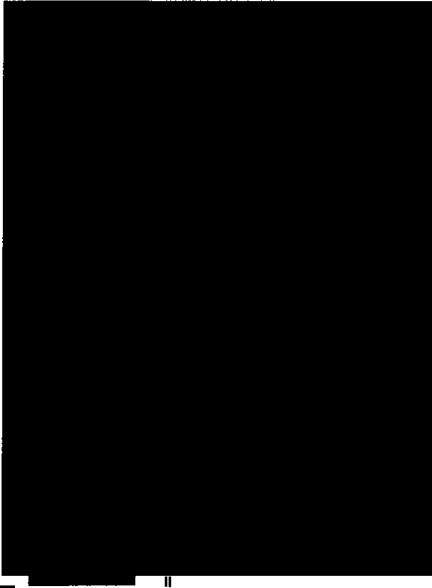


01-01-2014 thru 12-31-2014

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

Input	Elec/Gas North 4-Factor	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
	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)					
9						
JP	Gas North/Oregon JP Factor %	01-01-2014 thru 12-31-2014				
10	Actual Annual Throughput	01-01-2014 thru 12-31-2014				
	Percent					
11	Book Depreciation	11-01-2014 thru 10-31-2015				
	Percent					
12	Net Gas Plant (before DFIT) - AMA	10-01-2014 thru 10-31-2015				
	Percent					
13	G-PLT Net Gas General Plant - AMA	10-01-2014 thru 10-31-2015				
	Percent					
14	Net Allocated Schedule M's - AMA	11-01-2014 thru 10-31-2015				
	Percent					

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>G-ALL-12A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended October 31, 2015	
Average of Monthly Averages Basis	
99	Input Not Allocated



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)

G-PLT

Input

Input

Underground Storage

Distribution

General

TOTAL

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

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

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

AVISTA UTILITIES

Report ID:  
**G-OPS-12A**

\*\*\*\*\* 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
<b>DISTRIBUTION EXPENSES:</b>										
<b>OPERATION</b>										
3	870000									
3	871000									
3	874000									
3	875000									
3	876000									
3	877000									
3	878000									
3	879000									
3	880000									
3	881000									
<b>MAINTENANCE</b>										
3	885000									
3	887000									
3	889000									
3	890000									
3	891000									
3	892000									
3	893000									
3	894000									
<b>TOTAL DISTRIBUTION OPERATING EXP</b>										
G-DEPX	Depreciation Expense-Distribution									
G-OTX	Taxes Other Than FIT									
<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>										
<b>TOTAL DISTRIBUTION EXPENSES</b>										

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended October 31, 2015		
Average of Monthly Averages Basis		
Ref/Basis Account	Description	

AVISTA UTILITIES

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

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

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months 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	Direct	Allocated	Total
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
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									
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>											
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, 39									
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									
<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>											
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>											
<b>TOTAL EXPENSES BEFORE FIT</b>											
<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>											
G-FIT		FEDERAL INCOME TAX									
G-FIT		DEFERRED FEDERAL INCOME TAX									
G-FIT		AMORTIZED INVESTMENT TAX CREDIT									
<b>GAS NET OPERATING INCOME (LOSS)</b>											

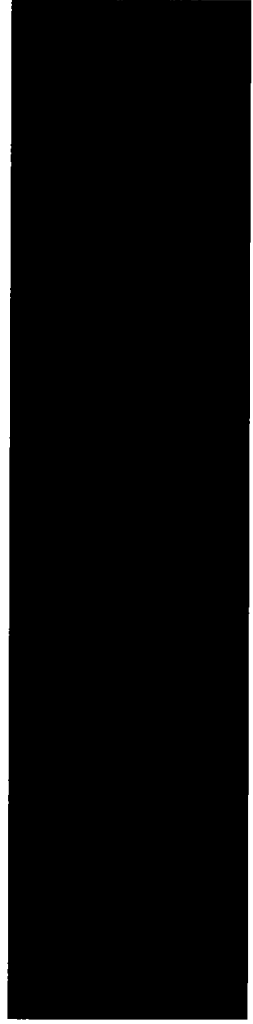
<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS OPERATING STATEMENT</b>		<b>G-OPS-12A</b>
For Twelve Months Ended October 31, 2015		
Average of Monthly Averages Basis		
Ref/Basis Account	Description	

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 - AMA
- 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

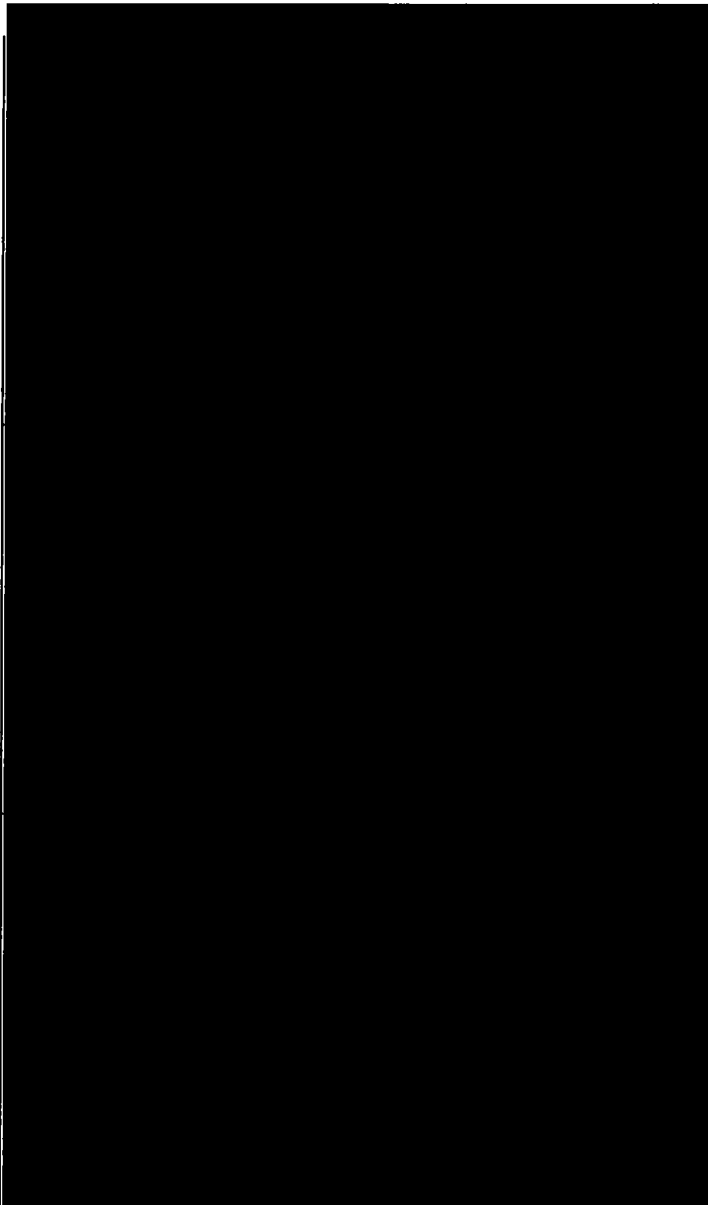


RESULTS OF OPERATIONS  
**GAS ALLOCATION OF OTHER REVENUE**  
 For Twelve Months Ended October 31, 2015  
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:  
**G-495-12A**

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*  
 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-GLENDALD SY  
 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 Twelve Months Ended October 31, 2015  
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:  
**G-804-12A**

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

Ref/Basi:	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									
		<b>TOTAL PURCHASED GAS COSTS</b>									

ALLOCATION RATIOS:

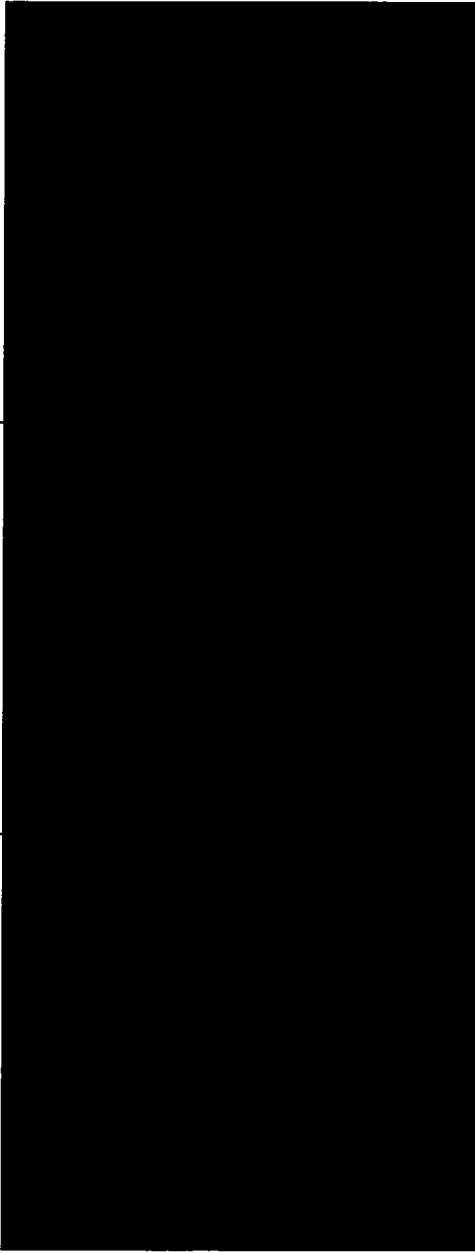
G-ALL	1	System Contract Demand
G-ALL	6	Actual Therms Purchased
G-ALL	99	Not Allocated

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

AVISTA UTILITIES

Report ID:  
**G-903-12A**

\*\*\*\*\* 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 - AMA  
 G-ALL 12 Net Gas Plant (before DFIT) - AMA

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended October 31, 2015	
Average of Monthly Averages Basis	
Ref/Basi:Account	Description

\*\*\*\*\* 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:

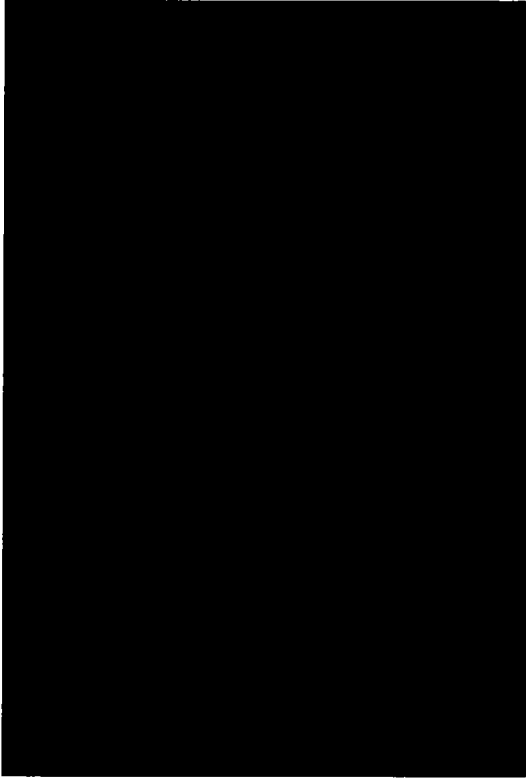
G-ALL 2 Number of Customers - AMA  
 G-ALL 99 Not Allocated



AVISTA UTILITIES

<b>RESULTS OF OPERATIONS</b>	<b>Report ID:</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	<b>G-INT-12A</b>
For Twelve Months Ended October 31, 2015	
Average of Monthly Averages Basis	

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

AVISTA UTILITIES

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>		<b>G-FIT-12A</b>
For Twelve Months Ended October 31, 2015		
Average of Monthly Averages Basis		
Ref/Basis	Description	

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	
<b>ALLOCATION RATIOS:</b>		
G-ALL	99 Not Allocated	



AVISTA UTILITIES

Report ID:  
**G-SCM-12A**  
**GAS SCHEDULE M ITEMS**  
 For Twelve Months Ended October 31, 2015  
 Average of Monthly Averages Basis

\*\*\*\*\* 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**

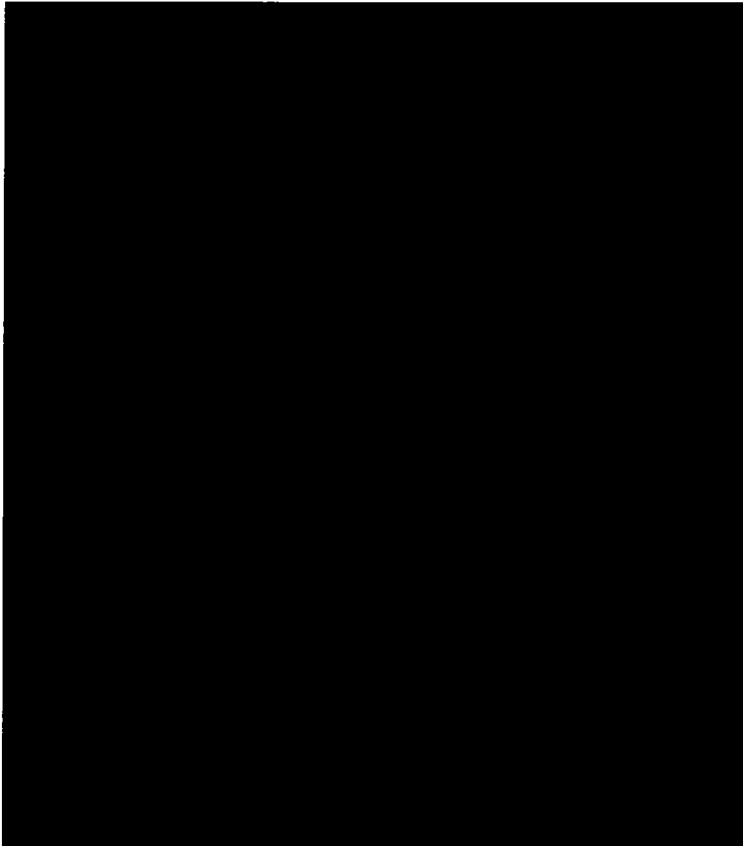
ALLOCATION RATIOS:

G-ALL	1	Contract System Demand
G-ALL	2	Number of Customers - AMA
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:
<b>DEFERRED INCOME TAX EXPENSE--GAS</b>		<b>G-DTE-12A</b>
For Twelve Months 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	

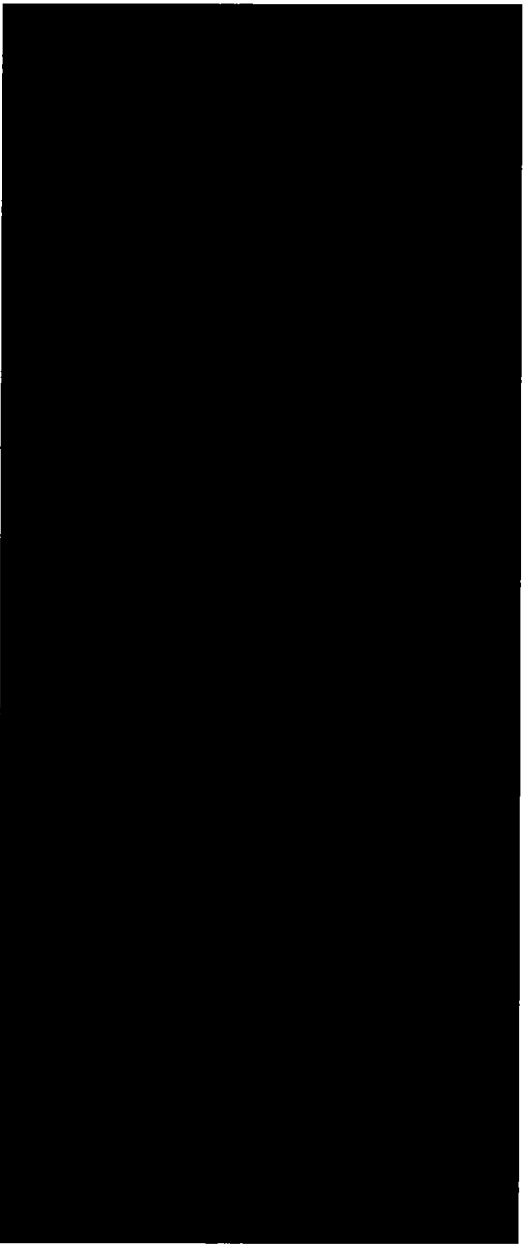
RESULTS OF OPERATIONS  
**TAXES OTHER THAN FEDERAL INCOME TAX**  
 For Twelve Months Ended October 31, 2015  
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:  
**G-OTX-12A**

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

Ref/Basi:	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
-----------	---------	-------------	--------	-----------	-------	--------	-----------	-------	--------	-----------	-------



1	408190	UNDERGROUND STORAGE R&P Property Tax - Storage									
		TOTAL UNDERGROUND STORAGE TAX									
		DISTRIBUTION									
99	408110	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

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS UTILITY PLANT</b>		<b>G-PLT-12A</b>
For Twelve Months Ended October 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>								
<b>INTANGIBLE PLANT:</b>								
4	303000	Misc Intangible Plant (303000)						
4	3031XX	Misc Intangible IT Plant (3031XX)						
<b>TOTAL INTANGIBLE PLANT</b>								
<b>UNDERGROUND STORAGE PLANT:</b>								
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						
<b>TOTAL UNDERGROUND STORAGE PLANT</b>								
<b>DISTRIBUTION PLANT:</b>								
6	374200	Land & Land Rights						
6	374400	Land & Land Rights						
6	375000	Structures & Improvements						
6	376000	Mains						
6	378000	Measuring & Reg Station Equip-General						
6	379000	Measuring & Reg Station Equip-City Gate						
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						
<b>TOTAL DISTRIBUTION PLANT</b>								
<b>GENERAL PLANT</b>								
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-12A
For Twelve Months Ended October 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	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 DEPRECIATI						
		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 AMORTIZATI						
		TOTAL ACCUMULATED DEPR/AMOR						
		NET GAS UTILITY PLANT before DFIT						
		ACCUMULATED DFIT						
12	282900	ADFIT - Gas Plant in Service						
4, 12	282900	ADFIT - Common Plant (282900 from C-						
4	283750	ADFIT - Common Plant (283750 from C-						
12	283850	ADFIT - Gas portion of Bond Redemptio						
		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						

RESULTS OF OPERATIONS  
**ADJUSTMENTS TO NET GAS UTILITY PLANT**  
 For Twelve Months 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
G-PLT									
NET GAS PLANT IN SERVICE									
OTHER ADJUSTMENTS:									
4	253850								
4	190850								
1	117100								
1	164100								
4	252000								
99	235199								
C-WKC									
99	186710								
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 Twelve Months Ended October 31, 2015  
 Average of Monthly Averages Basis

Report ID:  
**G-DEPX-12A**

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH ***** Direct Allocated	***** WASHINGTON ***** Direct Allocated	***** IDAHO ***** Direct Allocated	Total
-----------	--------------	-----------------------------------	------------------------------------	------------------------------------	---	--	---------------------------------------	-------

<b>Electric Production</b>								
Steam (ED-AN)								
Hydro (ED-AN)								
Other (ED-AN)								
<b>Total Electric Production</b>								
<b>Electric Transmission</b>								
ED-AN								
<b>Total Electric Transmission</b>								
<b>Electric Distribution</b>								
ED-AN								
ED-ID								
ED-WA								
<b>Total Electric Distribution</b>								
<b>Gas Underground Storage</b>								
1 GD-AN								
GD-OR								
<b>Total Gas Underground Storage</b>								
<b>Gas Distribution</b>								
6 GD-AN								
GD-ID								
GD-WA								
GD-OR								
<b>Total Gas Distribution</b>								
<b>General Plant</b>								
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								
<b>Total General Plant</b>								
<b>Total Depreciation Expense</b>								

Allocation Ratios:  
 Service -

Jurisdiction -  
 Page 1 of 2

Gas-South

Gas-North

Electric

Washington

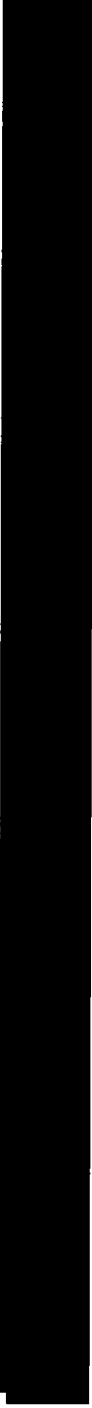
Idaho

AVISTA UTILITIES

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

Report ID:  
**G-DEPX-12A**

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



AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended October 31, 2015	
Average of Monthly Averages Basis	

\*\*\*\*\* IDAHO \*\*\*\*\*  
 \*\*\*\*\* WASHINGTON \*\*\*\*\*  
 \*\*\*\*\* GAS-NORTH \*\*\*\*\*

System Assigned or Allocated Assigned or Allocated Assigned or Allocated

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

78.744% 21.256% 0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

Report ID:  
**G-NORTH ACCUMULATED DEPRECIATION**  
 For Twelve Months Ended October 31, 2015  
 Average of Monthly Averages Basis

Assigned or Allocated to Electric    Assigned or Allocated to Gas-North    Assigned or Allocated to Gas-South    Direct Allocated    Total    Direct Allocated    Total    Direct Allocated    Total    \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	Direct Allocated	Total	Direct Allocated	Total	Direct Allocated	Total
<b>Electric Production</b>										
Steam (ED-AN)										
Hydro (ED-AN)										
Other (ED-AN)										
<b>Total Electric Production</b>										
<b>Electric Transmission</b>										
ED-AN										
<b>Total Electric Transmission</b>										
<b>Electric Distribution</b>										
ED-AN										
ED-ID										
ED-WA										
<b>Total Electric Distribution</b>										
<b>Gas Underground Storage</b>										
1 GD-AN										
GD-OR										
<b>Total Gas Underground Storage</b>										
<b>Gas Distribution</b>										
6 GD-AN										
GD-ID										
GD-WA										
GD-OR										
<b>Total Gas Distribution</b>										
<b>General Plant</b>										
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										
<b>Total General Plant</b>										
<b>Total Accumulated Depreciation</b>										

Allocation Ratios:

Service -

Electric

Gas-North

Gas-South

Jurisdiction -

Washington

Idaho

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AVISTA UTILITIES

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months 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	Report ID: G-AAAMT-12A
GAS-NORTH ACCUMULATED AMORTIZATION	
For Twelve Months 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 ***** Direct Allocated	***** WASHINGTON ***** Direct Allocated	***** IDAHO ***** Direct Allocated	Total
<b>Production/Transmission</b>								
Franchises (302000)	ED-AN							
Misc Intangible PIt (303000)	ED-AN							
<b>Total Production/Transmission</b>								
<b>Distribution</b>								
Franchises (302000)	ED-WA							
Misc Intangible PIt (303000)	ED-WA							
<b>Total Distribution</b>								
<b>General Plant - 303000</b>								
7,4	CD-AA							
9,4	CD-AN							
	GD-ID							
	GD-WA							
	GD-OR							
<b>Total General Plant - 303000</b>								
<b>Miscellaneous IT Intangible Plant - 3031XX</b>								
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							
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>								
<b>Gas Underground Storage</b>								
1	GD-AN							
<b>Total Gas Underground Storage</b>								
<b>General Plant - 390200, 396200</b>								
7,4	CD-AA							
9	CD-ID							
9	CD-WA							
4	ED-AN							
	ED-WA							
	GD-WA							
	GD-OR							
<b>Total General Plant - 390200, 396200</b>								
<b>Total Accumulated Amortization</b>								

Allocation Ratios:  
Service -

Electric Gas-North Gas-South Jurisdiction - Washington Idaho

Report ID:  
G-AAAMT-12A

AVISTA UTILITIES

**RESULTS OF OPERATIONS**  
**GAS-NORTH ACCUMULATED AMORTIZATION**  
For Twelve Months 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



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

AVISTA UTILITIES  
 Gas-North Copy

Report ID:  
**C-GPL-12A**

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

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 Twelve Months Ended October 31, 2015  
 Average of Monthly Averages Basis

AVISTA UTILITIES  
 Gas-North Copy

Report ID:  
**C-GPL-12A**

Ref/Basis	Account Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
		Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-OR	Allocated	Total
393000	Stores Equipment									
99	ED-WA / ID / AN									0
99	GD-WA / ID / AN									0
99	GD-OR / AS									7
8	GD-AA									0
7	CD-AA									0
9	CD-WA / ID / AN									0
	<b>TOTAL ACCOUNT</b>									7
394000	Tools, Shop, & Garage Equip									
99	ED-WA / ID / AN									0
99	GD-WA / ID / AN									0
99	GD-OR / AS									7
8	GD-AA									5
7	CD-AA									9
9	CD-WA / ID / AN									0
	<b>TOTAL ACCOUNT</b>									0
395000	Laboratory Equipment									
99	ED-WA / ID / AN									0
99	GD-WA / ID / AN									0
99	GD-OR / AS									7
8	GD-AA									4
7	CD-AA									0
9	CD-WA / ID / AN									0
	<b>TOTAL ACCOUNT</b>									11

AVISTA UTILITIES  
Gas-North Copy

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

Report ID:  
**C-GPL-12A**

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total
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													
		<b>TOTAL ACCOUNT</b>													
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													
		<b>TOTAL ACCOUNT</b>													
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													
		<b>TOTAL ACCOUNT</b>													
		<b>TOTAL GENERAL PLANT</b>													

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 Twelve Months Ended October 31, 2015  
 Average of Monthly Averages Basis

AVISTA UTILITIES  
 Gas-North Copy

Report ID:  
 C-IPL-12A

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									
		<b>TOTAL ACCOUNT</b>									
	303100	Misc Intangible Plant--Mai									
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									
		<b>TOTAL ACCOUNT</b>									
	303110	Misc Intangible Plant--PC									
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									
		<b>TOTAL ACCOUNT</b>									
		<b>TOTAL</b>									

**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

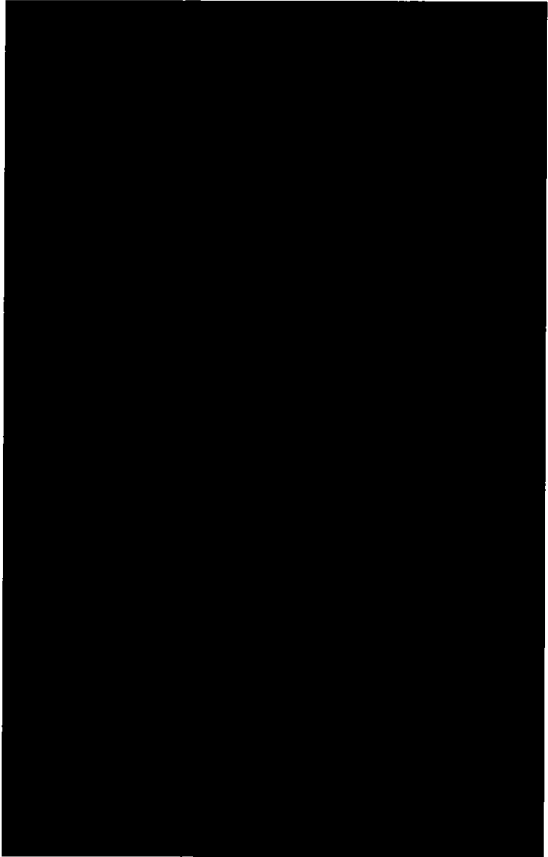
AVISTA UTILITIES

Gas-North Copy

RESULTS OF OPERATIONS		Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>		<b>C-DTX-12A</b>
For Twelve Months Ended October 31, 2015		
Average of Monthly Averages Basis		
Ref/Basis	Account Description	

Total      Electric      Gas North      Oregon Gas

Deferred FIT - Common Plant (For Report AP	
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

AVISTA UTILITIES

Report ID:  
**C-WKC-12A**  
 For Twelve Months Ended October 31, 2015  
 Average of Monthly Averages Basis

Gas-North Copy

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

Ref/Basis	Account Description
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-COLST
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIAN
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIAN
99	163998 COMMON WORKING CAPITAL
99	163999 INVESTOR-SUPPLIED WORKING CAPITA

TOTAL

ALLOCATION RATIOS:

1	Production/Transmission Ratio
7/4	Jur Rollup/Jurisdictional 4-Fac
99	Not Allocated

