

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended November 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	13,177,660	8,535,481	4,642,179
	Adjustments			
	Adjusted Net Operating Income (Loss)	13,177,660	8,535,481	4,642,179
E-APL	Electric Net Rate Base	2,028,442,210	1,330,330,460	698,111,750
	RATE OF RETURN	0.650%	0.642%	0.665%

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	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-1A
For Month Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2014 thru 12-31-2014	100.000%	64.710%	35.290%
2	Input	Number of Customers Percent	11-01-2015 thru 11-30-2015	371,283 100.000%	243,707 65.639%	127,576 34.361%
3	E-OPS	Direct Distribution Operating Expense Percent	11-01-2015 thru 11-30-2015	1,522,976 100.000%	884,658 58.087%	638,318 41.913%
	Input	Jurisdictional 4-Factor Ratio	01-01-2014 thru 12-31-2014			
		Direct O & M Accts 500 - 598		20,542,699	13,023,086	7,519,613
		Direct O & M Accts 901 - 935		28,957,984	21,092,227	7,865,757
		Total		49,500,683	34,115,313	15,385,370
		Percentage		100.000%	68.919%	31.081%
		Direct Labor Accts 500 - 598		12,492,299	8,544,371	3,947,928
		Direct Labor Accts 901 - 935		5,857,039	4,662,886	1,194,153
		Total		18,349,338	13,207,257	5,142,081
		Percentage		100.000%	71.977%	28.023%
		Number of Customers		370,194	243,031	127,163
		Percentage		100.000%	65.650%	34.350%
		Net Direct Plant		953,377,268	620,232,581	333,144,687
		Percentage		100.000%	65.056%	34.944%
4		Total Percentages Percent		400.000%	271.602%	128.398%
				100.000%	67.900%	32.100%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended November 30, 2015
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor		71,329,474	60,416,061	7,188,338	3,725,075
		Direct O & M Accts 500 - 894		41,851,885	32,202,921	6,220,526	3,428,438
		Direct O & M Accts 901 - 935		5,113,972	3,569,949	1,544,023	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments					
		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	0
		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%	286.187%	79.005%	34.808%
		Average (CD AA)		100.000%	71.547%	19.751%	8.702%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended November 30, 2015
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
Input		Gas North/Oregon 4-Factor		10,308,779	0	6,790,084	3,518,695
		Direct O & M Accts 500 - 894		9,216,208	0	5,941,535	3,274,673
		Direct O & M Accts 901 - 935		1,544,023	0	1,544,023	0
		Direct O & M Accts 901 - 905 Utility 9 Only					
		Total		21,069,010	0	14,275,642	6,793,368
		Percentage		100.000%	0.000%	67.757%	32.243%
		Direct Labor Accts 500 - 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	0
		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%

RESULTS OF OPERATIONS			Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES			
For Month Ended November 30, 2015 Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 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 500 - 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 Percentage		601,722	370,194	231,528	0
				100.000%	61.522%	38.478%	0.000%
		Net Direct Plant Percentage		2,563,811,758	2,178,697,585	385,114,173	0
				100.000%	84.979%	15.021%	0.000%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	314.975%	85.025%	0.000%
				100.000%	78.744%	21.256%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	10-01-2015 thru 11-30-2015	972,055,253	633,566,797	338,488,456	
				100.000%	65.178%	34.822%	
11		Book Depreciation Percent	11-01-2015 thru 11-30-2015	8,151,104	5,253,109	2,897,995	
				100.000%	64.447%	35.553%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended November 30, 2015
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	10-01-2015 thru 11-30-2015	2,454,628,601 100.000%	1,601,017,679 65.224%	853,610,922 34.776%
13	E-PLT	Net Electric General Plant - AMA Percent	10-01-2015 thru 11-30-2015	214,164,572 100.000%	142,758,711 66.658%	71,405,861 33.342%
14		Net Allocated Schedule M's - AMA Percent	11-01-2015 thru 11-30-2015	-3,342,076 100.000%	-1,995,840 59.719%	-1,346,236 40.281%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	25,416,659	0	25,416,659	17,152,701	0	17,152,701	8,263,958	0	8,263,958
99	442200	Commercial - Firm & Int.	23,953,447	0	23,953,447	17,201,566	0	17,201,566	6,751,881	0	6,751,881
1	442300	Industrial	8,108,203	0	8,108,203	4,652,203	0	4,652,203	3,456,000	0	3,456,000
99	444000	Public Street & Highway Lighting	609,362	0	609,362	435,051	0	435,051	174,311	0	174,311
99	448000	Interdepartmental Revenue	88,234	0	88,234	70,249	0	70,249	17,985	0	17,985
99	499XXX	Unbilled Revenue	6,661,467	0	6,661,467	4,636,542	0	4,636,542	2,024,925	0	2,024,925
TOTAL SALES TO ULTIMATE CUSTOMERS			64,837,372	0	64,837,372	44,148,312	0	44,148,312	20,689,060	0	20,689,060
1	447XXX	Sales for Resale	0	12,102,755	12,102,755	0	7,831,693	7,831,693	0	4,271,062	4,271,062
TOTAL SALES OF ELECTRICITY			64,837,372	12,102,755	76,940,127	44,148,312	7,831,693	51,980,005	20,689,060	4,271,062	24,960,122
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	20,456	0	20,456	12,172	0	12,172	8,284	0	8,284
1	453000	Sales of Water & Water Power	0	35,167	35,167	0	22,757	22,757	0	12,410	12,410
1	454000	Rent from Electric Property	(150,896)	1,347	(149,549)	(344,627)	872	(343,755)	193,731	475	194,206
1	456XXX	Other Electric Revenues	338,037	7,151,518	7,489,555	333,705	4,627,747	4,961,452	4,332	2,523,771	2,528,103
TOTAL OTHER OPERATING REVENUE			207,597	7,188,032	7,395,629	1,250	4,651,376	4,652,626	206,347	2,536,656	2,743,003
TOTAL ELECTRIC REVENUE			65,044,969	19,290,787	84,335,756	44,149,562	12,483,069	56,632,631	20,895,407	6,807,718	27,703,125

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended November 30, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	20,290	20,290	0	13,130	13,130	0	7,160	7,160
1	501XXX	Fuel	0	2,301,280	2,301,280	0	1,489,158	1,489,158	0	812,122	812,122
1	502000	Steam Expense	0	350,080	350,080	0	226,537	226,537	0	123,543	123,543
1	505000	Electric Expense	0	98,053	98,053	0	63,450	63,450	0	34,603	34,603
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	310,684	310,684	0	201,044	201,044	0	109,640	109,640
1	507000	Rent	0	47	47	0	30	30	0	17	17
		MAINTENANCE									
1	510000	Supervision & Engineering	0	64,552	64,552	0	41,772	41,772	0	22,780	22,780
1	511000	Structures	0	43,404	43,404	0	28,087	28,087	0	15,317	15,317
1	512000	Boiler Plant	0	370,075	370,075	0	239,476	239,476	0	130,599	130,599
1	513000	Electric Plant	0	39,659	39,659	0	25,663	25,663	0	13,996	13,996
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	61,659	61,659	0	39,900	39,900	0	21,759	21,759
		TOTAL STEAM POWER GENERATION EXP	0	3,659,783	3,659,783	0	2,368,247	2,368,247	0	1,291,536	1,291,536
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	193,065	193,065	0	124,932	124,932	0	68,133	68,133
1	536000	Water for Power	0	105,922	105,922	0	68,542	68,542	0	37,380	37,380
1	537000	Hydraulic Expense	176,097	236,289	412,386	113,859	152,903	266,762	62,238	83,386	145,624
1	538000	Electric Expense	0	526,639	526,639	0	340,788	340,788	0	185,851	185,851
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	49,037	49,037	0	31,732	31,732	0	17,305	17,305
1	540000	Rent	0	108,656	108,656	0	70,311	70,311	0	38,345	38,345
1	540100	MT Trust Funds Land Settlement Rents	477,894	0	477,894	309,694	0	309,694	168,200	0	168,200
		MAINTENANCE									
1	541000	Supervision & Engineering	0	81,390	81,390	0	52,667	52,667	0	28,723	28,723
1	542000	Structures	0	22,276	22,276	0	14,415	14,415	0	7,861	7,861
1	543000	Reservoirs, Dams, & Waterways	0	16,421	16,421	0	10,626	10,626	0	5,795	5,795
1	544000	Electric Plant	0	222,934	222,934	0	144,261	144,261	0	78,673	78,673
1	545000	Miscellaneous Hydraulic Plant	0	34,882	34,882	0	22,572	22,572	0	12,310	12,310
		TOTAL HYDRO POWER GENERATION EXP	653,991	1,597,511	2,251,502	423,553	1,033,749	1,457,302	230,438	563,762	794,200
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	152,495	152,495	0	98,680	98,680	0	53,815	53,815
1	547XXX	Fuel	0	8,760,178	8,760,178	0	5,668,711	5,668,711	0	3,091,467	3,091,467
1	548000	Generation Expense	0	166,534	166,534	0	107,764	107,764	0	58,770	58,770
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	60,636	60,636	0	39,238	39,238	0	21,398	21,398
1	550000	Rent	0	(2,819)	(2,819)	0	(1,824)	(1,824)	0	(995)	(995)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	(380,576)	(380,576)	0	(246,271)	(246,271)	0	(134,305)	(134,305)
1	552000	Structures	0	17,349	17,349	0	11,227	11,227	0	6,122	6,122
1	553000	Generating & Electric Equipment	(155,013)	119,602	(35,411)	(155,013)	77,394	(77,619)	0	42,208	42,208
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	142,222	142,222	0	92,032	92,032	0	50,190	50,190
		TOTAL OTHER POWER GENERATION EXP	(155,013)	9,035,621	8,880,608	(155,013)	5,846,951	5,691,938	0	3,188,670	3,188,670

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended November 30, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		OTHER POWER SUPPLY EXPENSE:									
E-555	555XXX	Purchased Power	0	14,963,692	14,963,692	0	9,683,005	9,683,005	0	5,280,687	5,280,687
1	556000	System Control & Load Dispatching	0	128,457	128,457	0	83,125	83,125	0	45,332	45,332
E-557	557XXX	Other Expense	2,367,317	5,409,585	7,776,902	2,100,737	3,500,542	5,601,279	266,580	1,909,043	2,175,623
		TOTAL OTHER POWER SUPPLY EXPENSE	2,367,317	20,501,734	22,869,051	2,100,737	13,266,672	15,367,409	266,580	7,235,062	7,501,642
		TOTAL PRODUCTION OPERATING EXP	2,866,295	34,794,649	37,660,944	2,369,277	22,515,619	24,884,896	497,018	12,279,030	12,776,048
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	194,226	194,226	0	125,684	125,684	0	68,542	68,542
1	561000	Load Dispatching	0	210,019	210,019	0	135,903	135,903	0	74,116	74,116
1	562000	Station Expense	0	30,841	30,841	0	19,957	19,957	0	10,884	10,884
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	3,196	3,196	0	2,068	2,068	0	1,128	1,128
1	565XXX	Transmission of Electricity by Others	0	1,406,502	1,406,502	0	910,147	910,147	0	496,355	496,355
1	566000	Miscellaneous Transmission Expense	0	36,579	36,579	0	23,670	23,670	0	12,909	12,909
1	567000	Rent	0	18,254	18,254	0	11,812	11,812	0	6,442	6,442
		MAINTENANCE									
1	568000	Supervision & Engineering	0	65,197	65,197	0	42,189	42,189	0	23,008	23,008
1	569000	Structures	0	54,265	54,265	0	35,115	35,115	0	19,150	19,150
1	570000	Station Equipment	0	137,077	137,077	0	88,703	88,703	0	48,374	48,374
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	287	67,606	67,893	287	43,748	44,035	0	23,858	23,858
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	6,003	6,003	0	3,885	3,885	0	2,118	2,118
		TOTAL TRANSMISSION OPERATING EXP	287	2,229,765	2,230,052	287	1,442,881	1,443,168	0	786,884	786,884

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,186,268	2,186,268	0	1,414,734	1,414,734	0	771,534	771,534
E-DEPX		Depreciation Expense-Transmission	0	931,940	931,940	0	603,058	603,058	0	328,882	328,882
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,537	96,537	0	62,469	62,469	0	34,068	34,068
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(12,128)	0	(12,128)	12,128	0	12,128
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	113,334	0	113,334	113,334	0	113,334	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,785	11,707	0	5,882	5,882
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,765	1,765	0	962	962
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	190,497	0	190,497	81,141	0	81,141	109,356	0	109,356
99	407362	Amortization of LIDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	12,761	0	12,761	12,761	0	12,761	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	47,674	47,674	0	26,000	26,000
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407391	Amortization of Spokane River TDG	24,200	0	24,200	24,200	0	24,200	0	0	0
99	407395	Optional Renewable Power Revenue Offset	18,383	0	18,383	14,426	0	14,426	3,957	0	3,957
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(98,631)	0	(98,631)	(76,564)	0	(76,564)	(22,067)	0	(22,067)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	31,146	0	31,146	0	0	0	31,146	0	31,146
99	407462	Amortization of Deferred LIDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(53,041)	0	(53,041)	(53,041)	0	(53,041)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(454)	(454)	0	(247)	(247)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,451,343	1,451,343	0	939,165	939,165	0	512,178	512,178
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	453,240	4,758,455	5,211,695	319,404	3,079,196	3,398,600	133,836	1,679,259	1,813,095
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	3,319,822	41,782,869	45,102,691	2,688,968	27,037,696	29,726,664	630,854	14,745,173	15,376,027

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	112,203	224,650	336,853	91,015	130,492	221,507	21,188	94,158	115,346
3	582000	Station Expense	67,265	4,508	71,773	31,666	2,619	34,285	35,599	1,889	37,488
3	583000	Overhead Line Expense	115,629	26,921	142,550	68,006	15,638	83,644	47,623	11,283	58,906
3	584000	Underground Line Expense	70,231	0	70,231	39,797	0	39,797	30,434	0	30,434
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	826	0	826	826	0	826	0	0	0
3	586000	Meter Expense	140,227	1,381	141,608	112,094	802	112,896	28,133	579	28,712
3	587000	Customer Installations Expense	51,186	2,920	54,106	30,635	1,696	32,331	20,551	1,224	21,775
3	588000	Miscellaneous Distribution Expense	251,728	265,359	517,087	145,199	154,139	299,338	106,529	111,220	217,749
3	589000	Rent	1	89,261	89,262	1	51,849	51,850	0	37,412	37,412
MAINTENANCE:											
3	590000	Supervision & Engineering	16,161	96,546	112,707	11,010	56,081	67,091	5,151	40,465	45,616
3	591000	Structures	14,225	8,157	22,382	(679)	4,738	4,059	14,904	3,419	18,323
3	592000	Station Equipment	45,941	27,869	73,810	26,305	16,188	42,493	19,636	11,681	31,317
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	487,683	0	487,683	233,434	0	233,434	254,249	0	254,249
3	594000	Underground Lines	56,545	0	56,545	28,784	0	28,784	27,761	0	27,761
3	595000	Line Transformers	26,116	13,396	39,512	23,693	7,781	31,474	2,423	5,615	8,038
3	596000	Street Light & Signal System Maintenance Exp	41,725	0	41,725	23,082	0	23,082	18,643	0	18,643
3	597000	Meters	2,738	0	2,738	1,876	0	1,876	862	0	862
3	598000	Miscellaneous Distribution Expense	22,546	9,020	31,566	17,914	5,239	23,153	4,632	3,781	8,413
TOTAL DISTRIBUTION OPERATING EXP			1,522,976	769,988	2,292,964	884,658	447,262	1,331,920	638,318	322,726	961,044
E-DEPX		Depreciation Expense-Distribution	3,472,696	3,424	3,476,120	2,170,651	1,989	2,172,640	1,302,045	1,435	1,303,480
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,250	0	2,250	2,250	0	2,250	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	3,940,852	0	3,940,852	3,399,792	0	3,399,792	541,060	0	541,060
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			7,415,798	3,424	7,419,222	5,572,693	1,989	5,574,682	1,843,105	1,435	1,844,540
TOTAL DISTRIBUTION EXPENSES			8,938,774	773,412	9,712,186	6,457,351	449,251	6,906,602	2,481,423	324,161	2,805,584

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended November 30, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	28,636	28,636	0	18,796	18,796	0	9,840	9,840
2	902000	Meter Reading Expenses	240,613	18,168	258,781	217,702	11,925	229,627	22,911	6,243	29,154
E-903	903XXX	Customer Records & Collection Expenses	121,746	590,448	712,194	67,977	387,564	455,541	53,769	202,884	256,653
2	904000	Uncollectible Accounts	0	253,440	253,440	0	166,355	166,355	0	87,085	87,085
2	905000	Misc Customer Accounts	0	18,520	18,520	0	12,156	12,156	0	6,364	6,364
TOTAL CUSTOMER ACCOUNTS EXPENSES			362,359	909,212	1,271,571	285,679	596,796	882,475	76,680	312,416	389,096
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	1,922,697	28,469	1,951,166	1,376,500	18,687	1,395,187	546,197	9,782	555,979
2	909000	Advertising	0	75,890	75,890	0	49,813	49,813	0	26,077	26,077
2	910000	Misc Customer Service & Info Exp	0	0	0	0	0	0	0	0	0
TOTAL CUSTOMER SERVICE & INFO EXP			1,922,697	104,359	2,027,056	1,376,500	68,500	1,445,000	546,197	35,859	582,056
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
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	30,106	2,538,883	2,568,989	17,081	1,723,902	1,740,983	13,025	814,981	828,006
4	921000	Office Supplies & Expenses	9,774	315,201	324,975	9,774	214,021	223,795	0	101,180	101,180
4	922000	Admin Exp Transferred--Credit	0	(10,540)	(10,540)	0	(7,157)	(7,157)	0	(3,383)	(3,383)
4	923000	Outside Services Employed	16,171	691,913	708,084	5,830	469,809	475,639	10,341	222,104	232,445
4	924000	Property Insurance Premium	0	108,570	108,570	0	73,719	73,719	0	34,851	34,851
4	925XXX	Injuries and Damages	0	285,630	285,630	0	193,943	193,943	0	91,687	91,687
4	926XXX	Employee Pensions and Benefits	0	73,395	73,395	0	49,835	49,835	0	23,560	23,560
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	137,520	260,562	398,082	82,275	168,610	250,885	55,245	91,952	147,197
4	930000	Miscellaneous General Expenses	11,238	116,504	127,742	7,191	79,106	86,297	4,047	37,398	41,445
4	931000	Rents	0	67,107	67,107	0	45,566	45,566	0	21,541	21,541
4	935000	Maintenance of General Plant	64,950	699,154	764,104	43,547	474,726	518,273	21,403	224,428	245,831
TOTAL ADMIN & GEN OPERATING EXP			269,859	5,146,379	5,416,238	165,698	3,486,080	3,651,778	104,161	1,660,299	1,764,460

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended November 30, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	145,810	1,402,714	1,548,524	107,591	952,443	1,060,034	38,219	450,271	488,490
E-AMTX		Amortization Expense-General Plant - 303000	0	36,111	36,111	0	24,499	24,499	0	11,612	11,612
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	85,030	1,141,684	1,226,714	83,413	775,203	858,616	1,617	366,481	368,098
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	1,632	1,632	0	1,108	1,108	0	524	524
99	407229	Idaho Earnings Test Amortization	(225,371)	0	(225,371)	0	0	0	(225,371)	0	(225,371)
99	407468	Project Compass Deferral - ID	(254,870)	0	(254,870)	0	0	0	(254,870)	0	(254,870)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(249,401)	2,582,141	2,332,740	191,004	1,753,253	1,944,257	(440,405)	828,888	388,483
		TOTAL ADMIN & GENERAL EXPENSES	20,458	7,728,520	7,748,978	356,702	5,239,333	5,596,035	(336,244)	2,489,187	2,152,943
		TOTAL EXPENSES BEFORE FIT	14,564,110	51,298,372	65,862,482	11,165,200	33,391,576	44,556,776	3,398,910	17,906,796	21,305,706
		NET OPERATING INCOME (LOSS) BEFORE FIT			18,473,274			12,075,855			6,397,419
E-FIT		FEDERAL INCOME TAX--Normal Accrual			6,100,576			4,319,537			1,781,039
E-FIT		DEFERRED FEDERAL INCOME TAX			(788,668)			(768,619)			(20,049)
E-FIT		AMORTIZED ITC - NOXON			(16,294)			(10,544)			(5,750)
		ELECTRIC NET OPERATING INCOME (LOSS)			13,177,660			8,535,481			4,642,179

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.639%	34.361%
E-ALL	3	Direct Distribution Operating Expense	100.000%	58.087%	41.913%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	900	29,562	30,462	800	19,130	19,930	100	10,432	10,532
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	1,751,893	1,751,893	0	1,133,650	1,133,650	0	618,243	618,243
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	379,482	379,482	0	245,563	245,563	0	133,919	133,919
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	286,096	286,096	0	185,133	185,133	0	100,963	100,963
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	5,020	5,020	0	3,248	3,248	0	1,772	1,772
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	0	0	0	0	0	0	0	0
1	456100	TRANSMISSION REVENUE OF OTHERS	0	894,767	894,767	0	579,004	579,004	0	315,763	315,763
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	266,000	266,000	0	172,129	172,129	0	93,871	93,871
1	456130	ANCILLARY SERVICES REVENUE	0	148,155	148,155	0	95,871	95,871	0	52,284	52,284
1	456150	OTHER ELECTRIC REV-CT FUEL SAL	0	0	0	0	0	0	0	0	0
1	456160	OTHER ELECTRIC REV-RES OPTIM O	0	0	0	0	0	0	0	0	0
1	456328	RESIDENTIAL DECOUPLING DEFERRE	944,329	0	944,329	944,329	0	944,329	0	0	0
1	456329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	(619,746)	0	(619,746)	(619,746)	0	(619,746)	0	0	0
1	456339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	12,554	0	12,554	8,322	0	8,322	4,232	0	4,232
1	456705	LOW VOLTAGE B ON A	0	77,412	77,412	0	50,093	50,093	0	27,319	27,319
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(8,940)	(8,940)	0	(5,785)	(5,785)	0	(3,155)	(3,155)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	8,940	8,940	0	5,785	5,785	0	3,155	3,155
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	3,313,131	3,313,131	0	2,143,927	2,143,927	0	1,169,204	1,169,204
TOTAL ACCOUNT 456			338,037	7,151,518	7,489,555	333,705	4,627,748	4,961,453	4,332	2,523,770	2,528,102

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
-------	---	-------------------------------	----------	---------	---------

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	14,665,142	14,665,142	0	9,489,813	9,489,813	0	5,175,329	5,175,329
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	79,661	79,661	0	51,549	51,549	0	28,112	28,112
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	70,734	70,734	0	45,772	45,772	0	24,962	24,962
1	555710	Intercompany Purchase	0	148,155	148,155	0	95,871	95,871	0	52,284	52,284
TOTAL ACCOUNT 555			0	14,963,692	14,963,692	0	9,683,005	9,683,005	0	5,280,687	5,280,687

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	444,348	444,348	0	287,538	287,538	0	156,810	156,810
1	557010	Other Power Supply Expense - Financial	0	3,744,998	3,744,998	0	2,423,388	2,423,388	0	1,321,610	1,321,610
1	557150	Fuel - Economic Dispatch	0	(3,457,302)	(3,457,302)	0	(2,237,220)	(2,237,220)	0	(1,220,082)	(1,220,082)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(87,378)	0	(87,378)	(80,046)	0	(80,046)	(7,332)	0	(7,332)
1	557170	Broker Fees - Power	0	33,164	33,164	0	21,460	21,460	0	11,704	11,704
1	557171	REC Broker Fees	3,828	1,277	5,105	3,828	826	4,654	0	451	451
1	557172	Trade Reporting	0	375	375	0	243	243	0	132	132
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	2,977,000	0	2,977,000	2,977,000	0	2,977,000	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(598,749)	0	(598,749)	(598,749)	0	(598,749)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	185,673	0	185,673	185,673	0	185,673	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(428,427)	0	(428,427)	(428,427)	0	(428,427)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	319,062	0	319,062	0	0	0	319,062	0	319,062
99	557390	Idaho PCA Amortization	(71,917)	0	(71,917)	0	0	0	(71,917)	0	(71,917)
1	557395	Optional Renewable Power Expense Offset	0	42	42	0	27	27	0	15	15
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	35,966	35,966	0	23,274	23,274	0	12,692	12,692
1	557711	Turbine Gas Bookout Offset	0	(35,966)	(35,966)	0	(23,274)	(23,274)	0	(12,692)	(12,692)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	4,642,683	4,642,683	0	3,004,280	3,004,280	0	1,638,403	1,638,403
TOTAL ACCOUNT 557			2,367,317	5,409,585	7,776,902	2,100,737	3,500,542	5,601,279	266,580	1,909,043	2,175,623

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE	E-903-1A
For Month Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	121,746	590,448	712,194	67,977	387,564	455,541	53,769	202,884	256,653
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			121,746	590,448	712,194	67,977	387,564	455,541	53,769	202,884	256,653

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.639%	34.361%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.224%	34.776%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	32,909	28,469	61,378	22,874	18,687	41,561	10,035	9,782	19,817
99	908600	Public Purpose Tariff Rider Expense Offset	1,673,198	0	1,673,198	1,193,209	0	1,193,209	479,989	0	479,989
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	216,590	0	216,590	160,417	0	160,417	56,173	0	56,173
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	1,922,697	28,469	1,951,166	1,376,500	18,687	1,395,187	546,197	9,782	555,979

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.639%	34.361%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT For Month Ended November 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.86%	51.86%
2	Cost of Debt		5.262%	5.233%
	Total Weighted Cost		2.729%	2.714%
E-APL	Net Rate Base	2,028,442,210	1,330,330,460	698,111,750
	Interest Deduction for FIT Calculation	55,251,471	36,304,718	18,946,753
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended November 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho	
Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue	84,335,756	56,632,631	27,703,125	
E-OPS	Less: Operating & Maintenance Expense	50,898,825	33,639,237	17,259,588	
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	9,571,462	6,578,582	2,992,880	
E-OTX	Less: Taxes Other than FIT	5,392,195	4,338,957	1,053,238	
	Net Operating Income Before FIT	18,473,274	12,075,855	6,397,419	
E-INT	Less: Monthly Interest Expense	4,604,289	3,025,393	1,578,896	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(12,128)	12,128	
E-SCM	Plus: Schedule M Adjustments	3,585,468	3,294,628	290,840	
	Taxable Net Operating Income	17,454,453	12,357,218	5,097,235	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	6,109,058	4,325,026	1,784,032	
1	Production Tax Credit	(8,482)	(5,489)	(2,993)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	6,100,576	4,319,537	1,781,039	
E-DTE	Deferred FIT	(788,668)	(768,619)	(20,049)	
1	411400 Amortized Investment Tax Credit - Noxon	(16,294)	(10,544)	(5,750)	
	Total Net FIT/Deferred FIT	5,295,614	3,540,374	1,755,240	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	3,705,786	5,800,308	9,506,094	2,363,905	3,835,502	6,199,407	1,341,881	1,964,806	3,306,687
12	997001 Contributions In Aid of Construction	0	442,627	442,627	0	288,699	288,699	0	153,928	153,928
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
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
4	997005 FAS106 Current Retiree Medical Accrual	0	144,866	144,866	0	98,364	98,364	0	46,502	46,502
99	997007 Idaho PCA	247,145	0	247,145	0	0	0	247,145	0	247,145
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	51,971	51,971	0	35,288	35,288	0	16,683	16,683
12	997016 Redemption Expense Amortization	0	105,675	105,675	0	68,925	68,925	0	36,750	36,750
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	59,045	0	59,045	(29,474)	0	(29,474)	88,519	0	88,519
99	997019 CSS Temporary Service Fees	327,870	0	327,870	323,984	0	323,984	3,886	0	3,886
4	997020 FAS87 Current Pension Accrual	0	939,143	939,143	0	637,678	637,678	0	301,465	301,465
99	997021 Wartsilla Generators Amortization	12,761	0	12,761	12,761	0	12,761	0	0	0
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(346,627)	0	(346,627)	(346,627)	0	(346,627)	0	0	0
12	997032 Interest Rate Swaps	0	24,404	24,404	0	15,917	15,917	0	8,487	8,487
4	997033 BPA Residential Exchange	232,666	0	232,666	68,406	0	68,406	164,260	0	164,260
99	997034 Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
1	997041 Rathdrum Turbine Lease, Tax	0	(28,088)	(28,088)	0	(18,176)	(18,176)	0	(9,912)	(9,912)
99	997043 Washington Deferred Power Costs	2,378,251	0	2,378,251	2,378,251	0	2,378,251	0	0	0
1	997044 Non-Monetary Power Costs	0	79,661	79,661	0	51,549	51,549	0	28,112	28,112
1	997045 Section 199 Manufacturing Deduction	0	(83,333)	(83,333)	0	(53,925)	(53,925)	0	(29,408)	(29,408)
99	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(290,410)	(290,410)	0	(189,417)	(189,417)	0	(100,993)	(100,993)
11	997049 Tax Depreciation	0	(11,671,213)	(11,671,213)	0	(7,521,747)	(7,521,747)	0	(4,149,466)	(4,149,466)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	3,828	3,828	0	2,599	2,599	0	1,229	1,229
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061	CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0	33,333
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	15,258	73,674	88,932	12,677	47,674	60,351	2,581	26,000	28,581
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	297,374	0	297,374	273,223	0	273,223	24,151	0	24,151
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	113,334	0	113,334	113,334	0	113,334	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	166,667	166,667	0	107,850	107,850	0	58,817	58,817
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	486,929	486,929	0	313,811	313,811	0	173,118	173,118
4	997081	Deferred Compensation	0	462,627	462,627	0	314,124	314,124	0	148,503	148,503
4	997082	Meal Disallowances	0	46,823	46,823	0	31,793	31,793	0	15,030	15,030
4	997083	Paid Time Off	0	65,825	65,825	0	44,695	44,695	0	21,130	21,130
2	997084	Customer Uncollectibles	0	(94,976)	(94,976)	0	(62,341)	(62,341)	0	(32,635)	(32,635)
99	997088	Deferred O&M Colstrip & CS2	221,643	0	221,643	81,141	0	81,141	140,502	0	140,502
99	997089	CNC Transmission	0	0	0	0	0	0	0	0	0
99	997091	LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	997092	Smart Grid	0	0	0	0	0	0	0	0	0
99	997093	EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094	Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095	WA REC Deferral	(428,427)	0	(428,427)	(428,427)	0	(428,427)	0	0	0
1	997096	CDA Settlement Costs	0	2,728	2,728	0	1,765	1,765	0	963	963
99	997097	BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
1	997099	Kettle Falls Diesel Leak	0	(71,811)	(71,811)	0	(46,469)	(46,469)	0	(25,342)	(25,342)
99	997100	WA REC Amort	185,673	0	185,673	185,673	0	185,673	0	0	0
1	997101	Repairs 481 (a)	0	0	0	0	0	0	0	0	0
1	997102	Amort Idaho Earnings Test (254229)	(204,515)	0	(204,515)	0	0	0	(204,515)	0	(204,515)
99	997103	Def Project Compass	(254,870)	0	(254,870)	0	0	0	(254,870)	0	(254,870)
99	997104	Spokane River TDG	24,200	0	24,200	24,200	0	24,200	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS		7,158,213	(3,342,075)	3,585,468	5,290,470	(1,995,842)	3,294,628	1,637,073	(1,346,233)	290,840	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers	100.000%	65.639%	34.361%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	11	Book Depreciation	100.000%	64.447%	35.553%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.224%	34.776%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

ef/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	332,044	332,044	0	198,293	198,293	0	133,751	133,751
99	410100	Deferred Federal Income Tax Expense - Washin	(599,797)	0	(599,797)	(599,797)	0	(599,797)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(17,965)	0	(17,965)	0	0	0	(17,965)	0	(17,965)
	410100	Total	(617,762)	332,044	(285,718)	(599,797)	198,293	(401,504)	(17,965)	133,751	115,786
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(157,694)	(157,694)	0	(94,173)	(94,173)	0	(63,521)	(63,521)
99	411100	Deferred Federal Income Tax Expense - Washin	(272,942)	0	(272,942)	(272,942)	0	(272,942)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(72,314)	0	(72,314)	0	0	0	(72,314)	0	(72,314)
	411100	Total	(345,256)	(157,694)	(502,950)	(272,942)	(94,173)	(367,115)	(72,314)	(63,521)	(135,835)
Total Deferred Federal Income Tax Expense			(963,018)	174,350	(788,668)	(872,739)	104,120	(768,619)	(90,279)	70,230	(20,049)

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	59.719%	40.281%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	102,233	102,233	0	66,155	66,155	0	36,078	36,078
1	408150	R&P Property Tax--Production	0	879,803	879,803	0	569,321	569,321	0	310,482	310,482
1	408180	R&P Property Tax--Transmission	0	324,866	324,866	0	210,221	210,221	0	114,645	114,645
1	409100	State Income Tax--Montana & Oregon	0	144,441	144,441	0	93,468	93,468	0	50,973	50,973
TOTAL PRODUCTION & TRANSMISSION			0	1,451,343	1,451,343	0	939,165	939,165	0	512,178	512,178
DISTRIBUTION											
99	408110	State Excise Tax	1,540,502	0	1,540,502	1,540,502	0	1,540,502	0	0	0
99	408120	Municipal Occupation & License Tax	1,624,893	0	1,624,893	1,369,021	0	1,369,021	255,872	0	255,872
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	624,645	0	624,645	490,269	0	490,269	134,376	0	134,376
99	409100	State Income Tax--Idaho	150,812	0	150,812	0	0	0	150,812	0	150,812
TOTAL DISTRIBUTION			3,940,852	0	3,940,852	3,399,792	0	3,399,792	541,060	0	541,060
TOTAL TAXES OTHER THAN FIT			3,940,852	1,451,343	5,392,195	3,399,792	939,165	4,338,957	541,060	512,178	1,053,238

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,774,999	8,774,999	0	5,678,302	5,678,302	0	3,096,697	3,096,697
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,294,200	1,294,200	0	705,800	705,800
1	182333	CDA Settlement Costs	0	1,248,792	1,248,792	0	808,093	808,093	0	440,699	440,699
1	182381	CDA Settlement Past Storage	0	33,742,602	33,742,602	0	21,834,838	21,834,838	0	11,907,764	11,907,764
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,504,249	29,106,953	0	15,544,969	15,544,969
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	16,824,229	16,977,408	153,179	11,090,639	11,243,818	0	5,733,590	5,733,590
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,276,830	108,423,462	113,700,292	5,177,961	73,619,531	78,797,492	98,869	34,803,931	34,902,800
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,974,841	3,974,841	0	2,698,917	2,698,917	0	1,275,924	1,275,924
		TOTAL INTANGIBLE PLANT	6,032,713	219,038,143	225,070,856	5,933,844	145,528,769	151,462,613	98,869	73,509,374	73,608,243
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,172	3,578,172	0	2,315,435	2,315,435	0	1,262,737	1,262,737
1	311XXX	Structures & Improvements	0	131,278,674	131,278,674	0	84,950,430	84,950,430	0	46,328,244	46,328,244
1	312000	Boiler Plant	0	176,368,450	176,368,450	0	114,128,024	114,128,024	0	62,240,426	62,240,426
1	313000	Generators	0	6,770	6,770	0	4,381	4,381	0	2,389	2,389
1	314000	Turbogenerator Units	0	54,639,654	54,639,654	0	35,357,320	35,357,320	0	19,282,334	19,282,334
1	315000	Accessory Electric Equipment	0	27,023,746	27,023,746	0	17,487,066	17,487,066	0	9,536,680	9,536,680
1	316000	Miscellaneous Power Plant Equipment	0	17,089,620	17,089,620	0	11,058,693	11,058,693	0	6,030,927	6,030,927
		TOTAL STEAM PRODUCTION PLANT	0	409,985,086	409,985,086	0	265,301,349	265,301,349	0	144,683,737	144,683,737
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,806,362	59,806,362	0	38,700,697	38,700,697	0	21,105,665	21,105,665
1	331XXX	Structures & Improvements	0	59,666,548	59,666,548	0	38,610,223	38,610,223	0	21,056,325	21,056,325
1	332XXX	Reservoirs, Dams, & Waterways	0	152,816,198	152,816,198	0	98,887,362	98,887,362	0	53,928,836	53,928,836
1	333000	Waterwheels, Turbines, & Generators	0	167,828,889	167,828,889	0	108,602,074	108,602,074	0	59,226,815	59,226,815
1	334000	Accessory Electric Equipment	0	42,432,426	42,432,426	0	27,458,023	27,458,023	0	14,974,403	14,974,403
1	335XXX	Miscellaneous Power Plant Equipment	0	9,526,404	9,526,404	0	6,164,536	6,164,536	0	3,361,868	3,361,868
1	336000	Roads, Railroads, & Bridges	0	2,681,351	2,681,351	0	1,735,102	1,735,102	0	946,249	946,249
		TOTAL HYDRAULIC PRODUCTION PLANT	0	494,758,178	494,758,178	0	320,158,017	320,158,017	0	174,600,161	174,600,161
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	585,734	585,734	0	319,434	319,434
1	341000	Structures & Improvements	0	16,781,349	16,781,349	0	10,859,211	10,859,211	0	5,922,138	5,922,138
1	342000	Fuel Holders, Producers, & Accessories	0	21,475,038	21,475,038	0	13,896,497	13,896,497	0	7,578,541	7,578,541
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,471,818	15,471,818	0	8,437,652	8,437,652
1	344000	Generators	0	208,076,512	208,076,512	0	134,646,311	134,646,311	0	73,430,201	73,430,201
1	344010	Generators - Solar	0	149,669	149,669	0	96,851	96,851	0	52,818	52,818
1	345000	Accessory Electric Equipment	0	20,747,503	20,747,503	0	13,425,709	13,425,709	0	7,321,794	7,321,794
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,490	21,490	0	11,720	11,720
1	346000	Miscellaneous Power Plant Equipment	0	1,737,058	1,737,058	0	1,124,050	1,124,050	0	613,008	613,008
		TOTAL OTHER PRODUCTION PLANT	0	293,814,977	293,814,977	0	190,127,671	190,127,671	0	103,687,306	103,687,306
		TOTAL PRODUCTION PLANT	0	1,198,558,241	1,198,558,241	0	775,587,037	775,587,037	0	422,971,204	422,971,204

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	21,156,916	21,156,916	0	13,690,640	13,690,640	0	7,466,276	7,466,276
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	20,519,101	20,519,101	0	13,277,910	13,277,910	0	7,241,191	7,241,191
1	353000	Station Equipment	0	238,680,584	238,680,584	0	154,450,206	154,450,206	0	84,230,378	84,230,378
1	354000	Towers & Fixtures	0	17,172,120	17,172,120	0	11,112,079	11,112,079	0	6,060,041	6,060,041
1	355000	Poles & Fixtures	0	186,793,800	186,793,800	0	120,874,268	120,874,268	0	65,919,532	65,919,532
1	356000	Overhead Conductors & Devices	0	128,469,530	128,469,530	0	83,132,633	83,132,633	0	45,336,897	45,336,897
1	357000	Underground Conduit	0	2,987,090	2,987,090	0	1,932,946	1,932,946	0	1,054,144	1,054,144
1	358000	Underground Conductors & Devices	0	2,340,954	2,340,954	0	1,514,831	1,514,831	0	826,123	826,123
1	359000	Roads & Trails	0	1,959,334	1,959,334	0	1,267,885	1,267,885	0	691,449	691,449
TOTAL TRANSMISSION PLANT			0	620,079,429	620,079,429	0	401,253,398	401,253,398	0	218,826,031	218,826,031
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,734,806	0	4,734,806	3,493,104	0	3,493,104	1,241,702	0	1,241,702
99	360400	Land Easements	2,343,442	0	2,343,442	334,186	0	334,186	2,009,256	0	2,009,256
99	361000	Structures & Improvements	20,289,510	0	20,289,510	13,794,571	0	13,794,571	6,494,939	0	6,494,939
3	362000	Station Equipment	122,376,801	2,085,820	124,462,621	78,741,167	1,211,590	79,952,757	43,635,634	874,230	44,509,864
99	363000	Energy Storage Equipment	2,765,120	0	2,765,120	2,765,120	0	2,765,120	0	0	0
99	364000	Poles, Towers, & Fixtures	328,000,015	0	328,000,015	207,945,791	0	207,945,791	120,054,224	0	120,054,224
99	365000	Overhead Conductors & Devices	211,760,369	0	211,760,369	132,170,407	0	132,170,407	79,589,962	0	79,589,962
99	366000	Underground Conduit	95,039,457	0	95,039,457	60,274,351	0	60,274,351	34,765,106	0	34,765,106
99	367000	Underground Conductors & Devices	168,913,024	0	168,913,024	108,143,079	0	108,143,079	60,769,945	0	60,769,945
99	368000	Line Transformers	229,225,161	0	229,225,161	155,678,733	0	155,678,733	73,546,428	0	73,546,428
99	369XXX	Services	148,249,842	0	148,249,842	95,663,499	0	95,663,499	52,586,343	0	52,586,343
99	370000	Meters	49,398,376	0	49,398,376	26,997,033	0	26,997,033	22,401,343	0	22,401,343
99	373XXX	Street Light & Signal Systems	44,239,165	0	44,239,165	28,044,542	0	28,044,542	16,194,623	0	16,194,623
TOTAL DISTRIBUTION PLANT			1,427,335,088	2,085,820	1,429,420,908	914,045,583	1,211,590	915,257,173	513,289,505	874,230	514,163,735
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,211,205	5,871,446	7,082,651	504,638	3,986,712	4,491,350	706,567	1,884,734	2,591,301
4	390XXX	Structures & Improvements	13,406,949	70,136,004	83,542,953	6,604,498	47,622,347	54,226,845	6,802,451	22,513,657	29,316,108
4	391XXX	Office Furniture & Equipment	3,488,227	55,057,791	58,546,018	3,406,570	37,384,240	40,790,810	81,657	17,673,551	17,755,208
4	392XXX	Transportation Equipment	23,969,369	13,814,504	37,783,873	17,355,436	9,380,048	26,735,484	6,613,933	4,434,456	11,048,389
4	393000	Stores Equipment	274,895	2,852,832	3,127,727	121,608	1,937,073	2,058,681	153,287	915,759	1,069,046
4	394000	Tools, Shop & Garage Equipment	2,067,638	10,067,604	12,135,242	1,003,275	6,835,903	7,839,178	1,064,363	3,231,701	4,296,064
4	395000	Laboratory Equipment	273,623	793,499	1,067,122	228,163	538,786	766,949	45,460	254,713	300,173
4	396XXX	Power Operated Equipment	26,058,159	9,053,812	35,111,971	15,847,007	6,147,538	21,994,545	10,211,152	2,906,274	13,117,426
4	397XXX	Communications Equipment	20,617,612	73,029,256	93,646,868	12,438,926	49,586,865	62,025,791	8,178,686	23,442,391	31,621,077
4	398000	Miscellaneous Equipment	6,225	398,345	404,570	3,926	270,476	274,402	2,299	127,869	130,168
TOTAL GENERAL PLANT			91,373,902	241,075,093	332,448,995	57,514,047	163,689,988	221,204,035	33,859,855	77,385,105	111,244,960
TOTAL PLANT IN SERVICE			1,524,741,703	2,280,836,726	3,805,578,429	977,493,474	1,487,270,782	2,464,764,256	547,248,229	793,565,944	1,340,814,173

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended November 30, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(292,286,381)	(292,286,381)	0	(189,138,517)	(189,138,517)	0	(103,147,864)	(103,147,864)
E-ADEP		Hydro Production Plant	0	(138,099,904)	(138,099,904)	0	(89,364,448)	(89,364,448)	0	(48,735,456)	(48,735,456)
E-ADEP		Other Production Plant	0	(101,960,382)	(101,960,382)	0	(65,978,563)	(65,978,563)	0	(35,981,819)	(35,981,819)
E-ADEP		Transmission Plant	0	(201,202,613)	(201,202,613)	0	(130,198,211)	(130,198,211)	0	(71,004,402)	(71,004,402)
E-ADEP		Distribution Plant	(457,337,312)	(28,343)	(457,365,655)	(281,673,912)	(16,464)	(281,690,376)	(175,663,400)	(11,879)	(175,675,279)
E-ADEP		General Plant	(32,376,744)	(85,907,679)	(118,284,423)	(20,114,010)	(58,331,314)	(78,445,324)	(12,262,734)	(27,576,365)	(39,839,099)
TOTAL ACCUMULATED DEPRECIATION			(489,714,056)	(819,485,302)	(1,309,199,358)	(301,787,922)	(533,027,517)	(834,815,439)	(187,926,134)	(286,457,785)	(474,383,919)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(10,211,058)	(10,211,058)	0	(6,607,576)	(6,607,576)	0	(3,603,482)	(3,603,482)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(172,736)	0	(172,736)	(172,736)	0	(172,736)	0	0	0
E-AAAMT		General Plant - 303000	0	(944,715)	(944,715)	0	(639,550)	(639,550)	0	(305,165)	(305,165)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,685,898)	(27,376,037)	(30,061,935)	(2,643,282)	(18,588,329)	(21,231,611)	(42,616)	(8,787,708)	(8,830,324)
E-AAAMT		General Plant - 390200, 396200	(120,812)	(239,215)	(360,027)	(117,239)	(162,427)	(279,666)	(3,573)	(76,788)	(80,361)
TOTAL ACCUMULATED AMORTIZATION			(2,979,446)	(38,771,025)	(41,750,471)	(2,933,257)	(25,997,882)	(28,931,139)	(46,189)	(12,773,143)	(12,819,332)
TOTAL ACCUMULATED DEPR/AMORT			(492,693,502)	(858,256,327)	(1,350,949,829)	(304,721,179)	(559,025,399)	(863,746,578)	(187,972,323)	(299,230,928)	(487,203,251)
NET ELECTRIC UTILITY PLANT before DFIT			1,032,048,201	1,422,580,399	2,454,628,600	672,772,295	928,245,383	1,601,017,678	359,275,906	494,335,016	853,610,922
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(153,724)	(153,724)	0	(99,475)	(99,475)	0	(54,249)	(54,249)
12		ADFIT - Electric Plant In Service (282900)	0	(404,478,465)	(404,478,465)	0	(263,817,034)	(263,817,034)	0	(140,661,431)	(140,661,431)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(54,317,570)	(54,317,570)	0	(36,881,630)	(36,881,630)	0	(17,435,940)	(17,435,940)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(390,929)	(390,929)	0	(265,441)	(265,441)	0	(125,488)	(125,488)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(11,809,910)	(11,809,910)	0	(7,642,193)	(7,642,193)	0	(4,167,717)	(4,167,717)
1		ADFIT - CDA Settlement Costs (283333)	0	379,608	379,608	0	245,644	245,644	0	133,964	133,964
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,339,306)	(3,339,306)	0	(2,178,029)	(2,178,029)	0	(1,161,277)	(1,161,277)
TOTAL ACCUMULATED DFIT			0	(474,110,296)	(474,110,296)	0	(310,638,158)	(310,638,158)	0	(163,472,138)	(163,472,138)
NET ELECTRIC UTILITY PLANT			1,032,048,201	948,470,103	1,980,518,304	672,772,295	617,607,225	1,290,379,520	359,275,906	330,862,878	690,138,784

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	3	Direct Distribution Operating Expense	100.000%	58.087%	41.913%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.224%	34.776%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Month Ended November 30, 2015
 Average of Monthly Averages Basis

Report ID:
E-APL-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	#####	948,470,103		1,980,518,304	672,772,295	617,607,225	1,290,379,520	359,275,906	330,862,878	690,138,784
	OTHER ADJUSTMENTS										
4	Gain on Sale of General Office Bldg (253850)		0	0	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)		0	0	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation		0	0	0	(611,463)	0	(611,463)	611,463	0	611,463
99	Colstrip Common AFUDC (186100)		3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)		(2,859,979)	0	(2,859,979)	(916,574)	0	(916,574)	(1,943,405)	0	(1,943,405)
99	Kettle Falls Disallowed Plant (101030)		(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)		7,549,423	0	7,549,423	4,825,634	0	4,825,634	2,723,789	0	2,723,789
99	ADFIT - Kettle Falls Disallowed (190420)		170,421	0	170,421	170,421	0	170,421	0	0	0
99	Boulder Park Disallowed Plant (101050)		(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)		1,416,379	0	1,416,379	0	0	0	1,416,379	0	1,416,379
99	ADFIT - Boulder Park Disallowed (190040)		414,267	0	414,267	0	0	0	414,267	0	414,267
99	Investment in WNP3 Exchange Power (124900, 124930)		9,289,307	0	9,289,307	9,289,307	0	9,289,307	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(1,669,473)	0	(1,669,473)	(1,669,473)	0	(1,669,473)	0	0	0
99	CDA Lake Settlement - WA (182382)		766,929	0	766,929	766,929	0	766,929	0	0	0
99	CDA Lake Settlement - ID (186382)		151,003	0	151,003	0	0	0	151,003	0	151,003
99	ADFIT - CDA Lake Settlement - Direct (283382)		(321,277)	0	(321,277)	(268,426)	0	(268,426)	(52,851)	0	(52,851)
99	CDA CDR Fund - Direct (182324)		55,787	0	55,787	55,787	0	55,787	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		395,996	0	395,996	367,737	0	367,737	28,259	0	28,259
99	ADFIT - Spokane River Relicensing (283322)		(138,574)	0	(138,574)	(128,689)	0	(128,689)	(9,885)	0	(9,885)
99	Spokane River PM&Es (182323)		365,115	0	365,115	233,510	0	233,510	131,605	0	131,605
99	ADFIT - Spokane River PM&Es (283323)		(127,815)	0	(127,815)	(81,753)	0	(81,753)	(46,062)	0	(46,062)
99	Montana Riverbed Settlement (186360)		1,076,762	0	1,076,762	761,163	0	761,163	315,599	0	315,599
99	ADFIT - Montana Riverbed Settlement (283365)		(377,347)	0	(377,347)	(266,888)	0	(266,888)	(110,459)	0	(110,459)
99	Lancaster Generation (182312)		56,667	0	56,667	56,667	0	56,667	0	0	0
99	ADFIT - Lancaster Generation (283312)		(19,833)	0	(19,833)	(19,833)	0	(19,833)	0	0	0
99	Weatherization Loans - Sandpoint (124350)		59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)		(2,037,469)	(454)	(2,037,923)	(563,418)	(308)	(563,726)	(1,474,051)	(146)	(1,474,197)
99	Customer Deposits (235199)		(1,614,844)	0	(1,614,844)	(1,614,844)	0	(1,614,844)	0	0	0
C-WKC	Working Capital		33,702,180	9,011,909	42,714,089	33,702,180	0	33,702,180	0	9,011,909	9,011,909
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		38,912,451	9,011,455	47,923,906	39,951,248	(308)	39,950,940	(1,038,797)	9,011,763	7,972,966
	NET RATE BASE	#####	957,481,558		2,028,442,210	712,723,543	617,606,917	1,330,330,460	358,237,109	339,874,641	698,111,750

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	654,743				654,743	654,743		423,684	423,684		231,059	231,059
1	Hydro (ED-AN)	748,439				748,439	748,439		484,315	484,315		264,124	264,124
1	Other (ED-AN)	783,086				783,086	783,086		506,735	506,735		276,351	276,351
Total Electric Production		2,186,268				2,186,268	2,186,268		1,414,734	1,414,734		771,534	771,534
Electric Transmission													
1	ED-AN	931,940				931,940	931,940		603,058	603,058		328,882	328,882
Total Electric Transmissio		931,940				931,940	931,940		603,058	603,058		328,882	328,882
Electric Distribution													
3	ED-AN	3,424				3,424	3,424		1,989	1,989		1,435	1,435
	ED-ID	1,302,045				1,302,045	1,302,045				1,302,045		1,302,045
	ED-WA	2,170,651				2,170,651	2,170,651	2,170,651		2,170,651			1,302,045
Total Electric Distribution		3,476,120				3,472,696	3,424	3,476,120	2,170,651	1,989	2,172,640	1,302,045	1,435
Gas Underground Storage													
	GD-AN	54,291		54,291									
	GD-OR	10,181			10,181								
Total Gas Underground St		64,472		54,291	10,181								
Gas Distribution													
	GD-AN	5,384		5,384									
	GD-ID	389,690		389,690									
	GD-WA	778,949		778,949									
	GD-OR	511,638			511,638								
Total Gas Distribution		1,685,661		1,174,023	511,638								
General Plant													
4	ED-AN	242,328		242,328			242,328	242,328		164,541	164,541		77,787
	ED-ID	16,464				16,464	16,464	16,464				16,464	16,464
	ED-WA	95,654				95,654	95,654	95,654	95,654				
7,4	CD-AA	1,557,179	1,114,115	307,558	135,506		1,114,115	1,114,115		756,484	756,484		357,631
9,4	CD-AN	58,761	46,271	12,490			46,271	46,271		31,418	31,418		14,853
9	CD-ID	27,628	21,755	5,873		21,755	21,755	21,755				21,755	21,755
9	CD-WA	15,159	11,937	3,222		11,937	11,937	11,937	11,937				
8	GD-AA	22,007		15,203	6,804								
	GD-AN	3,361		3,361									
	GD-ID	3,876		3,876									
	GD-WA	17,985		17,985									
	GD-OR	17,478			17,478								
Total General Plant		2,077,880	1,548,524	369,568	159,788	145,810	1,402,714	1,548,524	107,591	952,443	1,060,034	38,219	450,271
Total Depreciation Expens		10,422,341	8,142,852	1,597,882	681,607	3,618,506	4,524,346	8,142,852	2,278,242	2,972,224	5,250,466	1,340,264	1,552,122

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 Production/Transmission Ratio	64.710%	35.290%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	3 Direct Distribution Operating Expe	58.087%	41.913%
9 Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	4 Jurisdictional 4-Factor Ratio	67.900%	32.100%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
For Month Ended November 30, 2015
Average of Monthly Averages Basis

Report ID:
E-AMTX-1A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	76,534	76,534		76,534	76,534		49,525	49,525		27,009	27,009		
1	Misc Intangible Plt (303000)	ED-AN	20,003	20,003		20,003	20,003		12,944	12,944		7,059	7,059		
Total Production/Transmission			96,537	96,537		96,537	96,537		62,469	62,469		34,068	34,068		
Distribution															
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013		2,013	2,013					
	Misc Intangible Plt (303000)	ED-WA	237	237		237	237		237	237					
Total Distribution			2,250	2,250		2,250	2,250		2,250	2,250					
General Plant - 303000															
7,4	CD-AA		49,579	35,473	9,792	4,314	35,473	35,473		24,086	24,086		11,387	11,387	
9,1	CD-AN		810	638	172		638	638		413	413		225	225	
	GD-ID		792		792										
	GD-WA		2,072		2,072										
	GD-OR		672			672									
Total General Plant - 303000			53,925	36,111	12,828	4,986	36,111	36,111		24,499	24,499		11,612	11,612	
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA		1,538,107	1,100,469	303,792	133,846	1,100,469	1,100,469		747,218	747,218		353,251	353,251	
9,4	CD-AN		763	601	162		601	601		408	408		193	193	
9,4	CD-ID		1,551	1,221	330		1,221	1,221				1,221	1,221		
4	ED-AN		40,614	40,614			40,614	40,614		27,577	27,577		13,037	13,037	
	ED-ID		396	396			396	396				396	396		
	ED-WA		83,413	83,413			83,413	83,413		83,413	83,413				
8	GD-AA		28,283		19,538	8,745									
	GD-AN		0		0										
	GD-OR		0			0									
Total Miscellaneous IT Intangible Plt - 3031XX			1,693,127	1,226,714	323,822	142,591	85,030	1,141,684	1,226,714	83,413	775,203	858,616	1,617	366,481	368,098
Gas Underground Storage															
	GD-AN		19		19										
Total Gas Underground Storage			19		19										
General Plant - 390200, 396200															
7,4	CD-AA		2,219	1,588	438	193	1,588	1,588		1,078	1,078		510	510	
4	ED-AN		44	44			44	44		30	30		14	14	
	GD-OR		0			0									
Total General Plant - 390200, 396200			2,263	1,632	438	193	1,632	1,632		1,108	1,108		524	524	
Total Amortization Expense			1,848,121	1,363,244	337,107	147,770	87,280	1,275,964	1,363,244	85,663	863,279	948,942	1,617	412,685	414,302

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 Production/Transmission Ratio	64.710%	35.290%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4 Jurisdictional 4-Factor Ratio	67.900%	32.100%
9 Elec/Gas North 4-Factor	78.744%	21.256%	0.000%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(292,286,381)	(292,286,381)			(292,286,381)	(292,286,381)		(189,138,517)	(189,138,517)		(103,147,864)	(103,147,864)	
1	Hydro (ED-AN)	(138,099,904)	(138,099,904)			(138,099,904)	(138,099,904)		(89,364,448)	(89,364,448)		(48,735,456)	(48,735,456)	
1	Other (ED-AN)	(101,960,382)	(101,960,382)			(101,960,382)	(101,960,382)		(65,978,563)	(65,978,563)		(35,981,819)	(35,981,819)	
Total Electric Production		(532,346,667)	(532,346,667)			(532,346,667)	(532,346,667)		(344,481,528)	(344,481,528)		(187,865,139)	(187,865,139)	
Electric Transmission														
1	ED-AN	(201,202,613)	(201,202,613)			(201,202,613)	(201,202,613)		(130,198,211)	(130,198,211)		(71,004,402)	(71,004,402)	
Total Electric Transmissic		(201,202,613)	(201,202,613)			(201,202,613)	(201,202,613)		(130,198,211)	(130,198,211)		(71,004,402)	(71,004,402)	
Electric Distribution														
3	ED-AN	(28,343)	(28,343)			(28,343)	(28,343)		(16,464)	(16,464)		(11,879)	(11,879)	
	ED-ID	(175,663,400)	(175,663,400)		(175,663,400)	(175,663,400)	(175,663,400)				(175,663,400)	(175,663,400)	(175,663,400)	
	ED-WA	(281,673,912)	(281,673,912)		(281,673,912)	(281,673,912)	(281,673,912)	(281,673,912)			(281,673,912)	(281,673,912)	(281,673,912)	
Total Electric Distribution		(457,365,655)	(457,365,655)		(457,337,312)	(28,343)	(457,365,655)	(281,673,912)	(16,464)	(281,690,376)	(175,663,400)	(11,879)	(175,675,279)	
Gas Underground Storage														
	GD-AN	(14,012,516)	(14,012,516)											
	GD-OR	(732,274)		(732,274)										
Total Gas Underground S		(14,744,790)		(732,274)										
Gas Distribution														
	GD-AN	(1,565,072)	(1,565,072)											
	GD-ID	(63,047,357)	(63,047,357)											
	GD-WA	(123,291,661)	(123,291,661)											
	GD-OR	(96,706,948)		(96,706,948)										
Total Gas Distribution		(284,611,038)		(96,706,948)										
General Plant														
4	ED-AN	(41,968,492)	(41,968,492)			(41,968,492)	(41,968,492)		(28,496,606)	(28,496,606)		(13,471,886)	(13,471,886)	
	ED-ID	(7,901,426)	(7,901,426)		(7,901,426)	(7,901,426)	(7,901,426)				(7,901,426)	(7,901,426)	(7,901,426)	
	ED-WA	(17,878,603)	(17,878,603)		(17,878,603)	(17,878,603)	(17,878,603)	(17,878,603)			(17,878,603)	(17,878,603)	(17,878,603)	
7,4	CD-AA	(47,797,988)	(34,198,026)	(9,440,581)	(4,159,381)	(34,198,026)	(34,198,026)		(23,220,460)	(23,220,460)		(10,977,566)	(10,977,566)	
9,4	CD-AN	(12,370,671)	(9,741,161)	(2,629,510)		(9,741,161)	(9,741,161)		(6,614,248)	(6,614,248)		(3,126,913)	(3,126,913)	
9	CD-ID	(5,538,591)	(4,361,308)	(1,177,283)		(4,361,308)	(4,361,308)				(4,361,308)	(4,361,308)	(4,361,308)	
9	CD-WA	(2,838,828)	(2,235,407)	(603,421)		(2,235,407)	(2,235,407)							
8	GD-AA	(1,899,211)		(1,312,013)	(587,198)									
	GD-AN	(2,032,249)		(2,032,249)										
	GD-ID	(1,542,432)		(1,542,432)										
	GD-WA	(4,976,891)		(4,976,891)										
	GD-OR	(4,349,432)		(4,349,432)										
Total General Plant		(151,094,814)	(118,284,423)	(23,714,380)	(9,096,011)	(32,376,744)	(85,907,679)	(118,284,423)	(20,114,010)	(58,331,314)	(78,445,324)	(12,262,734)	(27,576,365)	(39,839,099)
Total Accumulated Depr		(1,641,365,577)	(1,309,199,358)	(225,630,986)	(106,535,233)	(489,714,056)	(819,485,302)	(1,309,199,358)	(301,787,922)	(533,027,517)	(834,815,439)	(187,926,134)	(286,457,785)	(474,383,919)

Allocation Ratios:		Jurisdiction -				Washington			Idaho		
Service -	Electric	Gas-North	Gas-South		Production/Transmission Ratio	Direct Distribution Operating Expense	Jurisdictional 4-Factor Ratio				
7 Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	64.710%	58.087%	67.900%	35.290%	41.913%	32.100%	
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	3							
9 Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	4							

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(9,108,153)	(9,108,153)			(9,108,153)	(9,108,153)		(5,893,886)	(5,893,886)		(3,214,267)	(3,214,267)	
1	Misc Intangible Plt (3030 ED-AN	(1,102,905)	(1,102,905)			(1,102,905)	(1,102,905)		(713,690)	(713,690)		(389,215)	(389,215)	
Total Production/Transmission		(10,211,058)	(10,211,058)			(10,211,058)	(10,211,058)		(6,607,576)	(6,607,576)		(3,603,482)	(3,603,482)	
Distribution														
	Franchises (302000) ED-WA	(142,216)	(142,216)			(142,216)	(142,216)	(142,216)		(142,216)				
	Misc Intangible Plt (3030 ED-WA	(30,520)	(30,520)			(30,520)	(30,520)	(30,520)		(30,520)				
Total Distribution		(172,736)	(172,736)			(172,736)	(172,736)	(172,736)		(172,736)				
General Plant - 303000														
7,4	CD-AA	(1,236,663)	(884,795)	(244,254)	(107,614)		(884,795)	(884,795)		(600,776)	(600,776)	(284,019)	(284,019)	
9,1	CD-AN	(76,095)	(59,920)	(16,175)			(59,920)	(59,920)		(38,774)	(38,774)	(21,146)	(21,146)	
	GD-ID	(54,865)		(54,865)										
	GD-WA	(138,458)		(138,458)										
	GD-OR	(71,541)			(71,541)									
Total General Plant - 303000		(1,577,622)	(944,715)	(453,752)	(179,155)		(944,715)	(944,715)		(639,550)	(639,550)	(305,165)	(305,165)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(37,273,902)	(26,668,359)	(7,361,968)	(3,243,575)		(26,668,359)	(26,668,359)		(18,107,816)	(18,107,816)	(8,560,543)	(8,560,543)	
9,4	CD-AN	(24,281)	(19,120)	(5,161)			(19,120)	(19,120)		(12,982)	(12,982)	(6,138)	(6,138)	
9	CD-ID	(32,033)	(25,224)	(6,809)		(25,224)	(25,224)	(25,224)				(25,224)	(25,224)	
4	ED-AN	(688,558)	(688,558)				(688,558)	(688,558)		(467,531)	(467,531)	(221,027)	(221,027)	
	ED-ID	(17,392)	(17,392)			(17,392)	(17,392)	(17,392)				(17,392)	(17,392)	
	ED-WA	(2,643,282)	(2,643,282)			(2,643,282)	(2,643,282)	(2,643,282)						
8	GD-AA	(1,820,313)		(1,257,509)	(562,804)									
	GD-AN	(11,527)		(11,527)										
	GD-OR	(1,231)			(1,231)									
Total Misc IT Intangible Plant - 3031XX		(42,512,519)	(30,061,935)	(8,642,974)	(3,807,610)		(2,685,898)	(27,376,037)	(30,061,935)	(2,643,282)	(18,588,329)	(21,231,611)	(42,616)	(8,787,708)
Gas Underground Storage														
	GD-AN	(240,058)		(240,058)										
Total Gas Underground Storage		(240,058)		(240,058)										
General Plant - 390200, 396200														
7,4	CD-AA	(240,566)	(172,118)	(47,514)	(20,934)		(172,118)	(172,118)		(116,868)	(116,868)	(55,250)	(55,250)	
9	CD-ID	(4,537)	(3,573)	(964)		(3,573)	(3,573)				(3,573)		(3,573)	
9	CD-WA	(8,332)	(6,561)	(1,771)		(6,561)	(6,561)	(6,561)			(6,561)			
4	ED-AN	(67,097)	(67,097)				(67,097)	(67,097)		(45,559)	(45,559)	(21,538)	(21,538)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)						
	GD-WA	(1,863)		(1,863)										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(433,073)	(360,027)	(52,112)	(20,934)		(120,812)	(239,215)	(360,027)	(117,239)	(162,427)	(279,666)	(3,573)	(76,788)
Total Accumulated Amortization		(55,147,066)	(41,750,471)	(9,388,896)	(4,007,699)		(2,979,446)	(38,771,025)	(41,750,471)	(2,933,257)	(25,997,882)	(28,931,139)	(46,189)	(12,773,143)

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 Production/Transmission Ratio	64.710%	35.290%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4 Jurisdictional 4-Factor Ratio	67.900%	32.100%
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 November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric 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	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	7,846,595	0	0	5,614,003	5,614,003	0	0	1,549,781	1,549,781	0	682,811	
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	
		TOTAL ACCOUNT	10,929,781	504,639	706,567	5,871,446	7,082,652	609,711	92,936	1,613,127	2,315,774	848,544	682,811	1,531,355
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,093,454	1,049,430	2,164,230	3,879,794	7,093,454	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,242,688	0	0	0	0	2,242,688	0	0	2,242,688	0	0	
99		GD-OR / AS	3,550,273	0	0	0	0	0	0	0	0	3,550,273	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	81,941,882	0	0	58,626,958	58,626,958	0	0	16,184,341	16,184,341	0	7,130,583	
9		CD-WA / ID / AN	22,633,522	5,555,068	4,638,221	7,629,252	17,822,541	1,499,524	1,252,032	2,059,425	4,810,981	0	0	
		TOTAL ACCOUNT	117,461,819	6,604,498	6,802,451	70,136,004	83,542,953	3,742,212	1,252,032	18,243,766	23,238,010	3,550,273	7,130,583	10,680,856
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,993,514	3,376,203	14,649	6,602,662	9,993,514	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	
99		GD-OR / AS	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	
7		CD-AA	67,619,170	0	0	48,379,488	48,379,488	0	0	13,355,462	13,355,462	0	5,884,220	
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	
		TOTAL ACCOUNT	78,477,312	3,406,569	81,657	55,057,791	58,546,017	8,197	18,088	13,823,453	13,849,738	0	6,081,557	6,081,557
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	32,826,008	15,650,428	5,666,945	11,508,635	32,826,008	0	0	0	0	0	0	
99		GD-WA / ID / AN	10,520,392	0	0	0	0	6,927,895	2,243,660	1,348,837	10,520,392	0	0	
99		GD-OR / AS	3,552,855	0	0	0	0	0	0	0	0	3,552,855	0	
8		GD-AA	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	
9		CD-WA / ID / AN	5,781,137	1,705,009	946,987	1,900,302	4,552,298	460,247	255,628	512,964	1,228,839	0	0	
		TOTAL ACCOUNT	53,247,246	17,355,437	6,613,932	13,814,504	37,783,873	7,388,142	2,499,288	1,973,760	11,861,190	3,552,855	49,328	3,602,183

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric 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	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		GD-OR / AS	57,227	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	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	3,463,402	110,869	138,543	2,477,809	2,727,221	29,928	37,398	668,855	736,181	0	0	
		TOTAL ACCOUNT	4,005,406	121,608	153,288	2,852,831	3,127,727	114,199	37,398	668,855	820,452	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,304,821	982,136	298,727	2,023,958	3,304,821	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	
99		GD-OR / AS	985,838	0	0	0	0	0	0	0	985,838	0	985,838	
8		GD-AA	2,527,199	0	0	0	0	0	0	1,745,840	1,745,840	0	781,359	
7		CD-AA	10,964,438	0	0	7,844,727	7,844,727	0	0	2,165,586	2,165,586	0	954,125	
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	
		TOTAL ACCOUNT	21,752,841	1,003,275	1,064,363	10,067,603	12,135,241	1,982,950	577,775	4,335,553	6,896,278	985,838	1,735,484	2,721,322
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	755,700	224,719	44,361	486,620	755,700	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	
99		GD-OR / AS	111,504	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	
7		CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	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	
		TOTAL ACCOUNT	1,722,713	228,163	45,460	793,498	1,067,121	30,173	9,834	397,618	437,625	111,504	106,463	217,967
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	33,465,643	15,590,726	9,850,816	8,024,101	33,465,643	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,606,838	0	0	0	0	2,917,564	858,780	830,494	4,606,838	0	0	
99		GD-OR / AS	43,834	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	
7		CD-AA	528,479	0	0	378,111	378,111	0	0	104,380	104,380	0	45,988	
9		CD-WA / ID / AN	1,610,557	256,281	360,336	651,600	1,268,217	69,180	97,268	175,892	342,340	0	0	
		TOTAL ACCOUNT	40,255,351	15,847,007	10,211,152	9,053,812	35,111,971	2,986,744	956,048	1,110,766	5,053,558	43,834	45,988	89,822

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric 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
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	60,752,719	11,870,903	4,984,987	43,896,829	60,752,719	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	31,768,589	0	0	22,729,472	22,729,472	0	0	6,274,614	6,274,614	0	2,764,503	2,764,503
9		CD-WA / ID / AN	12,908,511	568,023	3,193,699	6,402,956	10,164,678	153,331	862,101	1,728,401	2,743,833	0	0	0
		TOTAL ACCOUNT	108,908,484	12,438,926	8,178,686	73,029,257	93,646,869	852,539	1,417,795	8,688,952	10,959,286	1,230,831	3,071,498	4,302,329
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	441,409	0	0	315,815	315,815	0	0	87,183	87,183	0	38,411	38,411
9		CD-WA / ID / AN	9,978	3,926	0	3,931	7,857	1,060	0	1,061	2,121	0	0	0
		TOTAL ACCOUNT	534,652	3,926	2,299	398,345	404,570	1,060	0	88,244	89,304	2,367	38,411	40,778
		TOTAL GENERAL PLANT	437,295,605	57,514,048	33,859,855	241,075,091	332,448,994	17,715,927	6,861,194	50,944,094	75,521,215	10,383,273	18,942,123	29,325,396

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.547%	19.751%	8.702%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.082%	30.918%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.744%	21.256%	0.000%
E-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 November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,439,636	153,179	0	10,286,457	10,439,636	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,502,915	0	0	0	0	1,022,594	480,321	0	1,502,915	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,924,154	0	0	6,384,964	6,384,964	0	0	1,762,610	1,762,610	0	776,580	
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	0	
		TOTAL ACCOUNT	21,486,886	153,179	0	16,824,230	16,977,409	1,022,594	480,321	1,803,859	3,306,774	426,123	776,580	1,202,703
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,644,168	5,177,961	23,524	2,442,683	7,644,168	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	2,608,532	0	0	0	0	0	0	1,802,026	1,802,026	0	806,506	
7		CD-AA	148,075,568	0	0	105,943,627	105,943,627	0	0	29,246,405	29,246,405	0	12,885,536	
9		CD-WA / ID / AN	142,866	0	75,345	37,153	112,498	0	20,339	10,029	30,368	0	0	
		TOTAL ACCOUNT	158,471,134	5,177,961	98,869	108,423,463	113,700,293	0	20,339	31,058,460	31,078,799	0	13,692,042	13,692,042
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	1,231	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	5,555,567	0	0	3,974,842	3,974,842	0	0	1,097,280	1,097,280	0	483,445	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,568,324	0	0	3,974,842	3,974,842	0	0	1,108,806	1,108,806	1,231	483,445	484,676
		TOTAL	185,526,344	5,331,140	98,869	129,222,535	134,652,544	1,022,594	500,660	33,971,125	35,494,379	427,354	14,952,067	15,379,421

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%	71.547%	19.751%	8.702%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.082%	30.918%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.744%	21.256%	0.000%
E-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 November 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(75,238,819)	(53,831,118)	(14,860,419)	(6,547,282)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(617,764)	(486,452)	(131,312)	0
7	283750	CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
		Total	<u>(76,402,977)</u>	<u>(54,708,499)</u>	<u>(15,099,649)</u>	<u>(6,594,829)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended November 30, 2015
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Electric 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	1,421,366	775,151		2,196,517		775,151			
1	151210 FUEL STOCK HOG FUEL-KFGS	843,558	460,040		1,303,598		460,040			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	17,619,408	8,095,491	2,450,996	28,165,895		6,468,745		1,626,746	2,450,996
1	154300 PLANT MATERIALS & OPER SUP-CS2	612,699	334,139		946,838		334,139			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,758,636	959,083		2,717,719		959,083			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	134	61	19	214		49		12	19
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	38,501	17,690	5,356	61,547		14,135		3,555	5,356
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,545	710	215	2,470		567		143	215
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	43,107,311			43,107,311	33,702,180		9,405,131		
TOTAL		65,403,158	10,642,365	2,456,586	78,502,109	33,702,180	9,011,909	9,405,131	1,630,456	2,456,586

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						