

RECEIVED
RECORDS MANAGEMENT

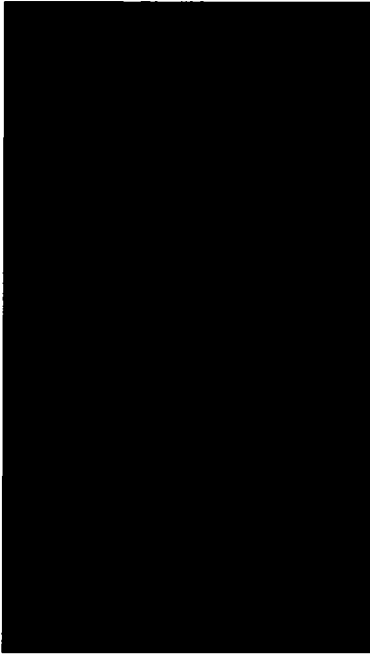
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STATE OF WASH.
UTIL. AND TRANS.
COMMISSION

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: G-ROR-12E
GAS RATE OF RETURN For Twelve Months Ended November 30, 2015 Ending Balance 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.

RESULTS OF OPERATIONS		Report ID:
GAS ALLOCATION PERCENTAGES		G-ALL-12E
For Twelve Months Ended November 30, 2015		
Ending Balance Basis		

Based on Data from:

	Ref	Description	System	Washington	Idaho
1	Input	System Contract Demand			
					01-01-2012 thru 12-31-2014
2	Input	Number of Customers Percent			
					11-01-2015 thru 11-30-2015
3	G-OPS	Direct Distribution Operating Expense Percent			
					12-01-2014 thru 11-30-2015
	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			
					12-01-2014 thru 11-30-2015

AVISTA UTILITIES

Report ID:
G-ALL-12E

01-01-2014 thru 12-31-2014

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended November 30, 2015

Ending Balance Basis

Input	Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
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)					

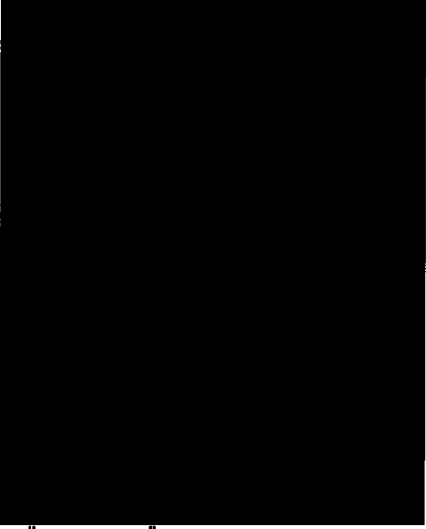
RESULTS OF OPERATIONS GAS ALLOCATION PERCENTAGES For Twelve Months Ended November 30, 2015 Ending Balance Basis	Report ID: G-ALL-12E
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Input	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
Gas North/Oregon 4-Factor					
Direct O & M Accts 580 - 894					
Direct O & M Accts 901 - 935					
Direct O & M Accts 901 - 905 Utility 9 Only					
Total					
Percentage					
Direct Labor Accts 580 - 894					
Direct Labor Accts 901 - 935					
Direct Labor Accts 901 - 905 Utility 9 Only					
Total					
Percentage					
Number of Customers at					
Percentage					
Net Direct Plant					
Percentage					
Total Percentages					
Average (GD AA)					

RESULTS OF OPERATIONS GAS ALLOCATION PERCENTAGES For Twelve Months Ended November 30, 2015 Ending Balance Basis		Report ID: G-ALL-12E
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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/D/WA)					
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	12-01-2014 thru 11-30-2015				
	Percent					
12	Net Gas Plant (before DFIT)	11-01-2015 thru 11-30-2015				
	Percent					
13	G-PLT	11-01-2015 thru 11-30-2015				
	Net Gas General Plant					
	Percent					
14	Net Allocated Schedule M's	12-01-2014 thru 11-30-2015				
	Percent					

RESULTS OF OPERATIONS		Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES		
For Twelve Months Ended November 30, 2015		
Ending Balance Basis		
99	Input	Not Allocated



**** The following is obsolete as of 201412 and will not be printed. ***
 Input JP Factor Percent 01-01-2014 thru 12-31-2014
 16 **** The following is obsolete as of 201111 and will not be printed. ***
 Situs Plant by Functional Group:
 (Used to functionalize R&P Property Tax on
 Report G-OTX)
 G-PLT Underground Storage
 Input Distribution
 Input General
 TOTAL

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12E
For Twelve Months Ended November 30, 2015		
Ending Balance Basis		
Ref/Basis Account	Description	

AVISTA UTILITIES

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 ***** DIRECT ***** ALLOCATED ***** TOTAL *****
 ***** DIRECT ***** ALLOCATED ***** TOTAL *****

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

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12E
For Twelve Months Ended November 30, 2015		
Ending Balance Basis		
Ref/Basis Account	Description	

AVISTA UTILITIES

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

[REDACTED]											
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TOTAL UNDERGROUND STORAGE EXPENSES

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12E
For Twelve Months Ended November 30, 2015		
Ending Balance 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
DISTRIBUTION EXPENSES:										
OPERATION										
3	870000									
	Supervision & Engineering									
3	871000									
	Distribution Load Dispatching									
3	874000									
	Mains & Services Expenses									
3	875000									
	Measuring & Reg Sta Exp-General									
3	876000									
	Measuring & Reg Sta Exp-Industrial									
3	877000									
	Measuring & Reg Sta Exp-City Gate									
3	878000									
	Meter & House Regulator Expenses									
3	879000									
	Customer Installation Expenses									
3	880000									
	Other Expenses									
3	881000									
	Rents									
MAINTENANCE										
3	885000									
	Supervision & Engineering									
3	887000									
	Mains									
3	889000									
	Measuring & Reg Sta Exp-General									
3	890000									
	Measuring & Reg Sta Exp-Industrial									
3	891000									
	Measuring & Reg Sta Exp-City Gate									
3	892000									
	Services									
3	893000									
	Meters & House Regulators									
3	894000									
	Other Equipment									
TOTAL DISTRIBUTION OPERATING EXP										
G-DEPX										
G-OTX										
	Depreciation Expense-Distribution									
	Taxes Other Than FIT									
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES										
TOTAL DISTRIBUTION EXPENSES										

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
 For Twelve Months Ended November 30, 2015
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
G-OPS-12E

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

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

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12E
For Twelve Months Ended November 30, 2015		
Ending Balance 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
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000									
4	921000									
4	922000									
4	923000									
4	924000									
4	925XXX									
4	926XXX									
4	928000									
4	930000									
4	931000									
4	935000									
	TOTAL ADMIN & GEN OPERATING EXP									
G-DEPX	Depreciation Expense-General Plant									
G-AMTX	Amortization Expense - General Plant - 303000									
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3									
G-AMTX	Amortization Expense-General Plant - 390200, 391									
99	407025									
99	407229									
99	407335									
99	407425									
99	407468									
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES									
	TOTAL ADMIN & GENERAL EXPENSES									
	TOTAL EXPENSES BEFORE FIT									
	NET OPERATING INCOME (LOSS) BEFORE FIT									
G-FIT	FEDERAL INCOME TAX									
G-FIT	DEFERRED FEDERAL INCOME TAX									
G-FIT	AMORTIZED INVESTMENT TAX CREDIT									
	GAS NET OPERATING INCOME (LOSS)									

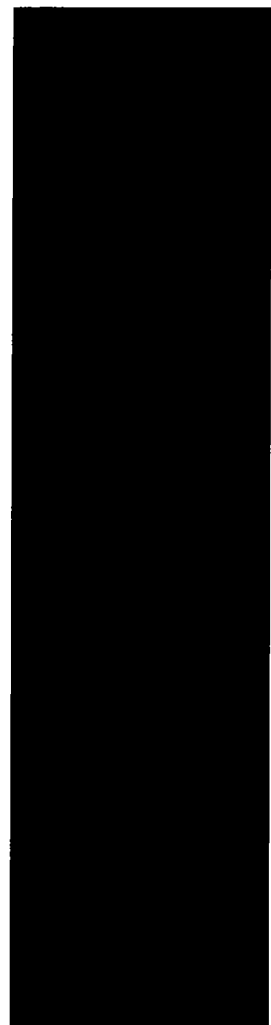
RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12E
For Twelve Months Ended November 30, 2015		
Ending Balance Basis		
Ref/Basis Account	Description	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS
GAS ALLOCATION OF OTHER REVENUE
 For Twelve Months Ended November 30, 2015
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
G-495-12E

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

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

ALLOCATION RATIOS:

G-ALL 4 Jurisdictional 4-Factor Ratio
 G-ALL 99 Not Allocated

RESULTS OF OPERATIONS
ALLOCATION OF PURCHASED GAS COSTS
 For Twelve Months Ended November 30, 2015
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
G-804-12E

***** 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	Amorize ID Holdback									
99	805120	Gas Expense - Rate Deferrals									
		TOTAL PURCHASED GAS COSTS									

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 903
 For Twelve Months Ended November 30, 2015
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
G-903-12E

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

Direct Allocated Total Direct Allocated Total Direct Allocated Total



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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
 ALLOCATION OF ACCOUNT 908
 For Twelve Months Ended November 30, 2015
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
 G-908-12E

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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
INTEREST DEDUCTION FOR FIT --GAS NORTH
 For Twelve Months Ended November 30, 2015
 Ending Balance Basis

Report ID:
G-INT-12E

AVISTA UTILITIES

System Washington Idaho

Ref/Basis Description

Debt

1 Capital Structure - Debt Ratio

2 Cost of Debt

 Total Cost of Debt

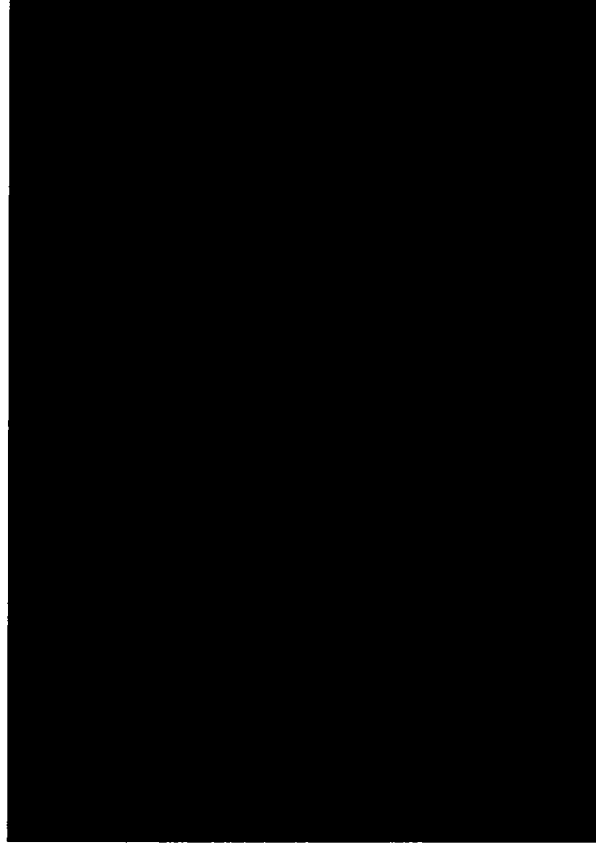
Total Weighted Cost

G-APL Net Rate Base

Interest Deduction for FIT Calculation

1 AMA Actual Debt Ratio

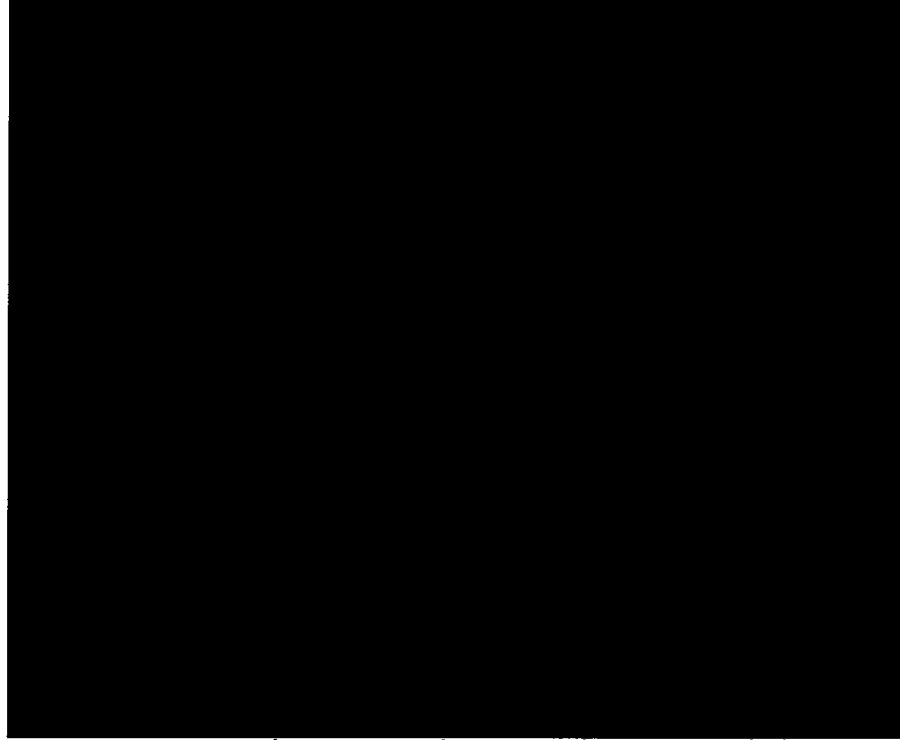
2 AMA Actual Debt Cost



AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
FEDERAL INCOME TAXES--GAS		G-FIT-12E
For Twelve Months Ended November 30, 2015		
Ending Balance 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
ALLOCATION RATIOS:	
G-ALL	99 Not Allocated

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
 For Twelve Months Ended November 30, 2015
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
G-SCM-12E

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
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	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-in						
99	997073	DSIT Amortization - ID						
11	997080	Book Transportation Depreciation						
4	997081	Deferred Compensation						
4	997082	Meal Disallowances						
4	997083	Paid Time Off						
2	997084	Customer Uncollectibles						
99	997098	Provision for Rate Refund						
12	997101	Repairs 481 (a)						
12	997102	Amort Idaho Earnings Test (254229)						
99	997103	Def Project Compass						

TOTAL SCHEDULE M ADJUSTMENTS

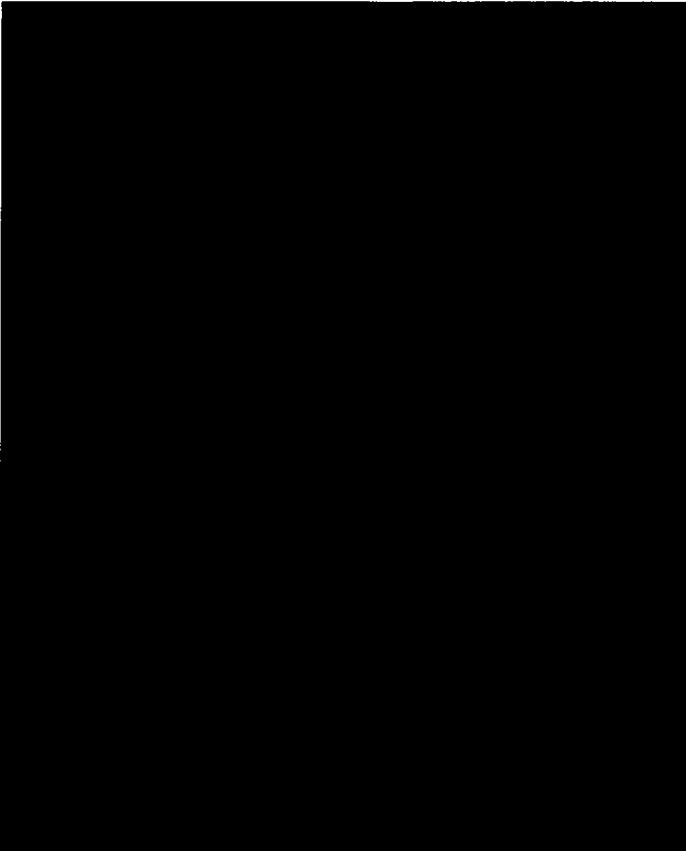
ALLOCATION RATIOS:

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

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS	
For Twelve Months Ended November 30, 2015	
Ending Balance Basis	

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
G-ALL	99	Not Allocated

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended November 30, 2015
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
G-OTX-12E

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

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

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended November 30, 2015
 Ending Balance Basis

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)									
4	3031XX	Misc Intangible IT Plant (3031XX)									
		TOTAL INTANGIBLE PLANT									
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights									
1	351XXX	Structures & Improvements									
1	352XXX	Wells									
1	353000	Lines									
1	354000	Compressor Station Equipment									
1	355000	Measuring & Regulating Equipment									
1	356000	Purification Equipment									
1	357000	Other Equipment									
		TOTAL UNDERGROUND STORAGE PLANT									
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights									
6	374400	Land & Land Rights									
6	375000	Structures & Improvements									
6	376000	Mains									
6	378000	Measuring & Reg Station Equip-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									
		TOTAL DISTRIBUTION PLANT									
GENERAL PLANT											
4	389XXX	Land & Land Rights									
4	390XXX	Structures & Improvements									
4	391XXX	Office Furniture & Equipment									
4	392XXX	Transportation Equipment									
4	393000	Stores Equipment									
4	394000	Tools, Shop & Garage Equipment									

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended November 30, 2015
 Ending Balance Basis

AVISTA UTILITIES

Report ID:
G-PLT-12E

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

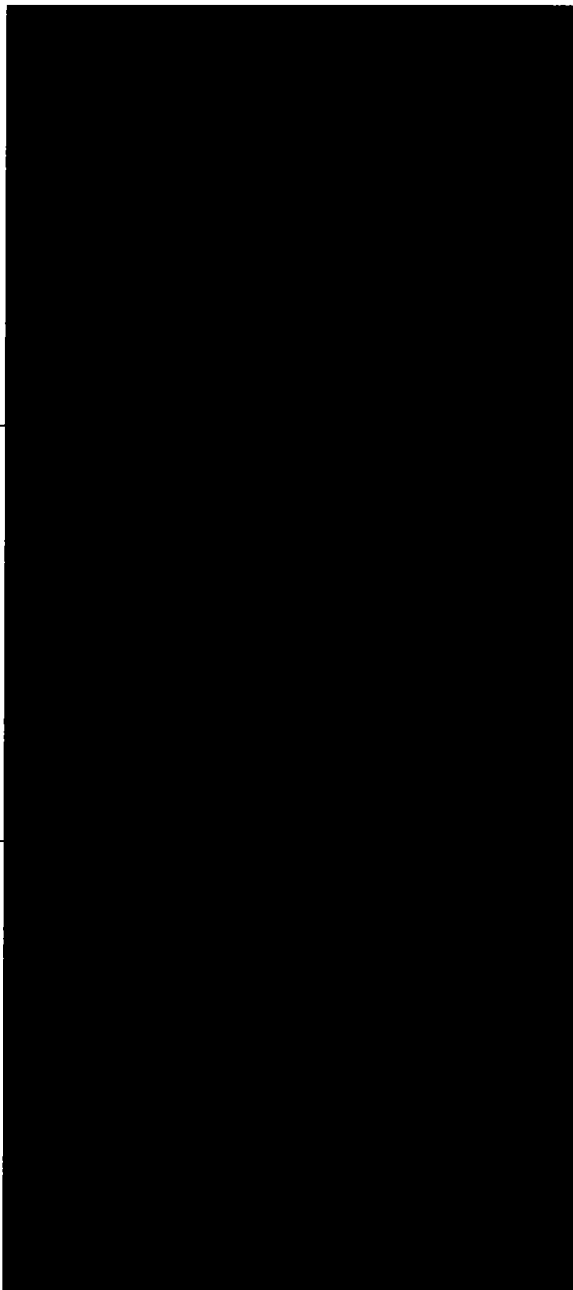
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment						
4	396XXX	Power Operated Equipment						
4	397XXX	Communications Equipment						
4	398000	Miscellaneous Equipment						
		TOTAL GENERAL PLANT						
		TOTAL PLANT IN SERVICE						
		ACCUMULATED DEPRECIATION						
G-ADEP		Underground Storage						
G-ADEP		Distribution Plant						
G-ADEP		General Plant						
		TOTAL ACCUMULATED DEPRECIATION						
		ACCUMULATED AMORTIZATION						
G-AAAMT		General Plant - 303000						
G-AAAMT		Misc IT Intangible Plant - 3031XX						
G-AAAMT		Underground Storage						
G-AAAMT		General Plant - 390200, 396200						
		TOTAL ACCUMULATED AMORTIZATION						
		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)						

RESULTS OF OPERATIONS Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT G-APL-12E
 For Twelve Months Ended November 30, 2015
 Ending Balance 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 Gain on Sale of General Office Bldg
 4 190850 DFIT - Gain on Sale of General Office Bldg
 1 117100 Gas Stored - Recoverable Base Gas
 1 164100 Gas Inventory--Jackson Prairie
 4 252000 Customer Advances
 99 235199 Customer Deposits
 C-WKC Working Capital
 99 186710 DSM Programs
 TOTAL OTHER ADJUSTMENTS

NET RATE BASE

ALLOCATION RATIOS:
 G-ALL 1 System Contract Demand
 G-ALL 4 Jurisdictional 4-Factor Ratio
 G-ALL 99 Not Allocated

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended November 30, 2015	
Ending Balance Basis	

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



AVISTA UTILITIES

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended November 30, 2015
 Ending Balance Basis

Report ID:
G-AMTX-12E

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Production/Transmission										
Franchises (302000)										
Misc Intangible PIt (303000)										
Total Production/Transmission										
Distribution										
Franchises (302000)										
Misc Intangible PIt (303000)										
Total Distribution										
General Plant - 303000										
7,4										
9,4										
Total General Plant - 303000										
Miscellaneous IT Intangible Plant - 3031XX										
7,4										
9,4										
9,4										
8,4										
4										
Total Miscellaneous IT Intangible Plant - 3031XX										
Gas Underground Storage										
1										
Total Gas Underground Storage										
General Plant - 390200, 396200										
7,4										
4										
Total General Plant- 390200, 396200										
Total Amortization Expense										
Allocation Ratios:										
Service -										
7										
8										
9										

RESULTS OF OPERATIONS

Report ID:

G-ADEP-12E

GAS-NORTH ACCUMULATED DEPRECIATION

For Twelve Months Ended November 30, 2015

Ending Balance Basis

AVISTA UTILITIES

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

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

Allocation Ratios:

Service -

Electric

Gas-North

Gas-South

Jurisdiction -

Washington

Idaho

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended November 30, 2015	
Ending Balance Basis	

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



AVISTA UTILITIES

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended November 30, 2015
 Ending Balance Basis

Report ID:
G-AAAMT-12E

Ref/Basis	System Total	Assigned or Allocated to Electric		Assigned or Allocated to Gas-North		Assigned or Allocated to Gas-South		***** WASHINGTON *****		***** IDAHO *****	
		Allocated	Total	Allocated	Total	Allocated	Total	Direct	Allocated	Direct	Allocated
Production/Transmission											
Franchises (302000)		ED-A									
Misc Intangible Pk (303000)		ED-A									
Total Production/Transmission											
Distribution											
Franchises (302000)		ED-W									
Misc Intangible Pk (303000)		ED-W									
Total Distribution											
General Plant - 303000											
7,4		CD-A									
9,4		CD-A									
		GD-I									
		GD-									
		GD-									
Total General Plant - 303000											
Miscellaneous IT Intangible Plant - 3031XX											
7,4		CD-A									
9,4		CD-A									
9		CD-I									
		ED-A									
		ED-I									
		ED-W									
8,4		GD-A									
4		GD-A									
		GD-									
Total Miscellaneous IT Intangible Plant - 3031XX											
Gas Underground Storage											
1		GD-A									
Total Gas Underground Storage											
General Plant - 390200, 396200											
7,4		CD-A									
9		CD-I									
9		CD-									
4		ED-A									
		ED-W									
		GD-									
		GD-									
Total General Plant - 390200, 396200											
Total Accumulated Amortization											

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-12E
For Twelve Months Ended November 30, 2015	
Ending Balance 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 November 30, 2015
 Ending Balance Basis

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-GPL-12E

Ref/Basis	Account	Description	ELECTRIC		GAS NORTH		OREGON GAS	
			Direct-WA	Direct-ID	Direct-WA	Direct-ID	Direct-OR	Allocated
			Total	Allocated	Total	Allocated	Total	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						
		<u>TOTAL ACCOUNT</u>						
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						
		<u>TOTAL ACCOUNT</u>						
391XXX		Office Furniture & 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						
		<u>TOTAL ACCOUNT</u>						
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						
		<u>TOTAL ACCOUNT</u>						

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Twelve Months Ended November 30, 2015
 Ending Balance Basis

AVISTA UTILITIES
 Gas-North Copy

Report ID:
 C-GPL-12E

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	394000	Tools, Shop, & Garage Equip												
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												
		<u>TOTAL ACCOUNT</u>												
	395000	Laboratory Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Twelve Months Ended November 30, 2015
 Ending Balance Basis

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-GPL-12E

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

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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended November 30, 2015
 Ending Balance Basis

AVISTA UTILITIES
 Gas-North Copy

Report ID:
 C-IPL-12E

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

Ref/Basis	Account	Description	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												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	303100	Misc Intangible Plant-												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	303110	Misc Intangible Plant-												
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												
		<u>TOTAL ACCOUNT</u>												
		<u>TOTAL</u>												

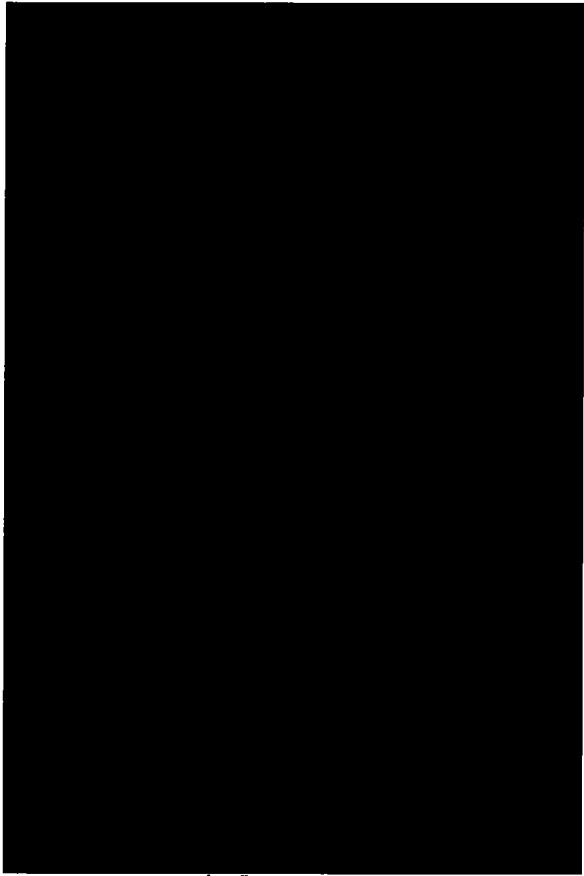
ALLOCATION RATIOS:
 G-ALL 7 Elec/Gas North/Orego
 G-ALL 8 Gas North/Oregon 4-F
 G-ALL 9 Elec/Gas North 4-Fact
 G-ALL 99 Not Allocated

AVISTA UTILITIES

Gas-North Copy

RESULTS OF OPERATIONS		Report ID:
COMMON ACCUMULATED DEFERRED FIT		C-DTX-12E
For Twelve Months Ended November 30, 2015		
Ending Balance Basis		

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
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Deferred FIT - Common Plant (For Report APL)

7	282900	CD-AA			
8	282900	GD-AA			
9	282900	CD-WA / ID / AN			
7	283750	CD-AA			
		Total			

ALLOCATION RATIOS:

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

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended November 30, 2015	
Ending Balance Basis	

Gas-North Copy

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

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

ALLOCATION RATIOS:

1	Production/Transmission Ra
7/4	Jur Rollup/Jurisdictional 4-F
99	Not Allocated