

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	23,358,075	15,301,816	8,056,259
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	23,358,075	15,301,816	8,056,259
G-APL	Gas Net Adjusted Rate Base	415,751,912	281,966,478	133,785,434
	RATE OF RETURN	5.618%	5.427%	6.022%

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

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

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2012 thru 12-31-2014	100.000%	70.660%	29.340%
2	Input	Number of Customers Percent	11-01-2015 thru 11-30-2015	234,040 100.000%	155,178 66.304%	78,862 33.696%
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2014 thru 11-30-2015	13,341,928 100.000%	9,296,248 69.677%	4,045,680 30.323%
	Input	Jurisdictional 4-Factor Ratio	01-01-2014 thru 12-31-2014			
		Direct O & M Accounts 798 - 894		5,138,222	2,993,532	2,144,690
		Direct O & M Accounts 901 - 935		6,736,089	6,334,192	401,897
		Total		11,874,311	9,327,724	2,546,587
		Percentage		100.000%	78.554%	21.446%
		Direct Labor				
		Amount: Accounts 798 - 894		7,841,118	5,302,891	2,538,227
		Amount: Accounts 901 - 935		2,835,222	2,315,397	519,825
		Total		10,676,340	7,618,288	3,058,052
		Percentage		100.000%	71.357%	28.643%
		Total Number of Customers		231,528	153,467	78,061
		Percentage		100.000%	66.284%	33.716%
		Total Direct Plant		362,119,311	242,035,600	120,083,711
		Percentage		100.000%	66.839%	33.161%
4		Total Four Factor Allocators Percent		400.000% 100.000%	283.034% 70.758%	116.966% 29.242%
6	Input	Actual Therms Purchased Percent	12-01-2014 thru 11-30-2015	227,378,474 100.000%	156,103,550 68.654%	71,274,924 31.346%

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

Report ID:
G-ALL-12E

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		71,329,474	60,416,061	7,188,338	3,725,075
	Direct O & M Accts 901 - 935		41,851,885	32,202,921	6,220,526	3,428,438
	Direct O & M Accts 901 - 905 Utility 9 Only		5,113,972	3,569,949	1,544,023	XXXXXX
	Adjustments		0			
	Total		118,295,331	96,188,931	14,952,887	7,153,513
	Percentage		100.000%	81.313%	12.640%	6.047%
	Direct Labor Accts 500 - 894		66,370,574	49,821,911	12,117,710	4,430,953
	Direct Labor Accts 901 - 935		5,437,133	3,522,548	278,804	1,635,781
	Direct Labor Accts 901 - 905 Utility 9 Only		9,861,227	6,556,215	3,305,012	XXXXXX
	Total		81,668,934	59,900,674	15,701,526	6,066,734
	Percentage		100.000%	73.346%	19.226%	7.428%
	Number of Customers at		699,916	370,194	231,528	98,194
	Percentage		100.000%	52.892%	33.079%	14.029%
	Net Direct Plant		2,799,108,133	2,201,148,885	393,544,662	204,414,586
	Percentage		100.000%	78.637%	14.060%	7.303%
	Total Percentages		400.000%	286.188%	79.005%	34.807%
	Average (CD AA)		100.000%	71.547%	19.751%	8.702%

7

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended November 30, 2015

Ending Balance Basis

Report ID:

G-ALL-12E

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		10,308,779	0	6,790,084	3,518,695
	Direct O & M Accts 901 - 935		9,216,208	0	5,941,535	3,274,673
	Direct O & M Accts 901 - 905 Utility 9 Only		1,544,023	0	1,544,023	XXXXXX
	Total		21,069,010	0	14,275,642	6,793,368
	Percentage		100.000%	0.000%	67.757%	32.243%
	Direct Labor Accts 580 - 894		12,684,814	0	9,288,418	3,396,396
	Direct Labor Accts 901 - 935		1,603,381	0	233,486	1,369,895
	Direct Labor Accts 901 - 905 Utility 9 Only		3,305,012	0	3,305,012	XXXXXX
	Total		17,593,207	0	12,826,916	4,766,291
	Percentage		100.000%	0.000%	72.908%	27.092%
	Number of Customers at		329,722	0	231,528	98,194
	Percentage		100.000%	0.000%	70.219%	29.781%
	Net Direct Plant		588,468,040	0	385,114,173	203,353,867
	Percentage		100.000%	0.000%	65.444%	34.556%
	Total Percentages		400.000%	0.000%	276.328%	123.672%
	Average (GD AA)		100.000%	0.000%	69.082%	30.918%

8

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

Report ID:
G-ALL-12E

AVISTA UTILITIES

Input		01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		67,621,722	60,416,061	7,205,661	0
	Direct O & M Accts 901 - 935		38,441,898	32,202,921	6,238,977	0
	Adjustments		0	0	0	0
	Total		106,063,620	92,618,982	13,444,638	0
	Percentage		100.000%	87.324%	12.676%	0.000%
	Direct Labor Accts 580 - 894		61,766,029	49,821,911	11,944,118	0
	Direct Labor Accts 901 - 935		3,969,931	3,522,548	447,383	0
	Total		65,735,960	53,344,459	12,391,501	0
	Percentage		100.000%	81.150%	18.850%	0.000%
	Number of Customers at		601,722	370,194	231,528	0
	Percentage		100.000%	61.522%	38.478%	0.000%
	Net Direct Plant		2,563,811,758	2,178,697,585	385,114,173	0
	Percentage		100.000%	84.979%	15.021%	0.000%
	Total Percentages		400.000%	314.975%	85.025%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.744%	21.256%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2014 thru 12-31-2014	100.000%	0.000%	80.900%	19.100%
10	Actual Annual Throughput Percent	01-01-2014 thru 12-31-2014	System 247,081,167 100.000%	Washington 170,084,636 68.838%	Idaho 76,996,531 31.162%	
11	Book Depreciation Percent	12-01-2014 thru 11-30-2015	18,093,477 100.000%	12,211,977 67.494%	5,881,500 32.506%	
12	Net Gas Plant (before DFIT) Percent	11-01-2015 thru 11-30-2015	476,785,572 100.000%	320,402,022 67.200%	156,383,550 32.800%	
13	G-PLT Net Gas General Plant Percent	11-01-2015 thru 11-30-2015	51,758,809 100.000%	37,199,050 71.870%	14,559,759 28.130%	
14	Net Allocated Schedule M's Percent	12-01-2014 thru 11-30-2015	-60,760,474 100.000%	-40,572,680 66.775%	-20,187,794 33.225%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID: G-OPS-12E
GAS OPERATING STATEMENT		
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
REVENUES											
SALES OF GAS:											
99	480000	Residential	141,990,858	0	141,990,858	100,016,115	0	100,016,115	41,974,743	0	41,974,743
99	4812XX	Commercial - Firm & Interruptible	72,128,381	0	72,128,381	51,362,847	0	51,362,847	20,765,534	0	20,765,534
99	4813XX	Industrial-Firm	3,454,112	0	3,454,112	2,017,031	0	2,017,031	1,437,081	0	1,437,081
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	274,859	0	274,859	238,425	0	238,425	36,434	0	36,434
99	499XXX	Unbilled Revenue	(5,378,351)	0	(5,378,351)	(3,490,224)	0	(3,490,224)	(1,888,127)	0	(1,888,127)
TOTAL SALES TO ULTIMATE CUSTOMERS			212,469,859	0	212,469,859	150,144,194	0	150,144,194	62,325,665	0	62,325,665
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	136,232,815	0	136,232,815	91,548,175	0	91,548,175	44,684,640	0	44,684,640
4	488000	Miscellaneous Service Revenues	13,040	0	13,040	6,892	0	6,892	6,148	0	6,148
99	4893XX	Transportation Revenues	4,569,684	0	4,569,684	4,138,571	0	4,138,571	431,113	0	431,113
99	493000	Rent from Gas Property	2,439	0	2,439	2,439	0	2,439	0	0	0
4	495XXX	Other Gas Revenues	10,575,179	212,116	10,787,295	9,109,754	150,089	9,259,843	1,465,425	62,027	1,527,452
99	496100	Provision for Rate Refund	832,114	0	832,114	0	0	0	832,114	0	832,114
TOTAL OTHER OPERATING REVENUES			152,225,271	212,116	152,437,387	104,805,831	150,089	104,955,920	47,419,440	62,027	47,481,467
TOTAL GAS REVENUES			364,695,130	212,116	364,907,246	254,950,025	150,089	255,100,114	109,745,105	62,027	109,807,132
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	226,993,801	0	226,993,801	154,753,778	0	154,753,778	72,240,023	0	72,240,023
99	808XXX	Net Natural Gas Storage Transactions	14,610,646	0	14,610,646	10,728,195	0	10,728,195	3,882,451	0	3,882,451
99	811000	Gas Used for Products Extraction	(363,722)	0	(363,722)	(247,668)	0	(247,668)	(116,054)	0	(116,054)
10	813000	Other Gas Expenses	0	1,098,530	1,098,530	0	756,206	756,206	0	342,324	342,324
99	813010	Gas Technology Institute (GTI) Expenses	93,438	0	93,438	65,975	0	65,975	27,463	0	27,463
TOTAL PRODUCTION EXPENSES			241,334,163	1,098,530	242,432,693	165,300,280	756,206	166,056,486	76,033,883	342,324	76,376,207
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	13,337	13,337	0	9,424	9,424	0	3,913	3,913
1	824000	Other Expenses	0	603,324	603,324	0	426,309	426,309	0	177,015	177,015
1	837000	Other Equipment	0	582,997	582,997	0	411,946	411,946	0	171,051	171,051
TOTAL UNDERGROUND STORAGE OPER EXP			0	1,199,658	1,199,658	0	847,679	847,679	0	351,979	351,979
G-DEPX		Depreciation Expense-Underground Storage	0	616,040	616,040	0	435,294	435,294	0	180,746	180,746
G-AMTX		Amortization Expense-Underground Storage	0	228	228	0	161	161	0	67	67
G-OTX		Taxes Other Than FIT	0	282,859	282,859	0	199,868	199,868	0	82,991	82,991
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA			0	899,127	899,127	0	635,323	635,323	0	263,804	263,804
TOTAL UNDERGROUND STORAGE EXPENSES			0	2,098,785	2,098,785	0	1,483,002	1,483,002	0	615,783	615,783

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	445,585	1,170,281	1,615,866	379,804	815,417	1,195,221	65,781	354,864	420,645
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,410,727	819,275	4,230,002	2,661,562	570,846	3,232,408	749,165	248,429	997,594
3	875000	Measuring & Reg Sta Exp-General	103,209	0	103,209	74,297	0	74,297	28,912	0	28,912
3	876000	Measuring & Reg Sta Exp-Industrial	3,539	0	3,539	2,625	0	2,625	914	0	914
3	877000	Measuring & Reg Sta Exp-City Gate	128,074	0	128,074	58,053	0	58,053	70,021	0	70,021
3	878000	Meter & House Regulator Expenses	919,284	71,251	990,535	817,520	49,646	867,166	101,764	21,605	123,369
3	879000	Customer Installation Expenses	1,886,589	133,663	2,020,252	1,127,664	93,132	1,220,796	758,925	40,531	799,456
3	880000	Other Expenses	1,311,812	671,768	1,983,580	916,131	468,068	1,384,199	395,681	203,700	599,381
3	881000	Rents	5,136	36,432	41,568	5,136	25,385	30,521	0	11,047	11,047
		MAINTENANCE									
3	885000	Supervision & Engineering	100,661	0	100,661	48,243	0	48,243	52,418	0	52,418
3	887000	Mains	1,280,588	214	1,280,802	918,562	149	918,711	362,026	65	362,091
3	889000	Measuring & Reg Sta Exp-General	273,457	12,152	285,609	197,935	8,467	206,402	75,522	3,685	79,207
3	890000	Measuring & Reg Sta Exp-Industrial	239,750	127	239,877	122,925	88	123,013	116,825	39	116,864
3	891000	Measuring & Reg Sta Exp-City Gate	100,534	0	100,534	37,706	0	37,706	62,828	0	62,828
3	892000	Services	1,814,707	3,569	1,818,276	1,103,071	2,487	1,105,558	711,636	1,082	712,718
3	893000	Meters & House Regulators	1,317,488	703,266	2,020,754	824,455	490,015	1,314,470	493,033	213,251	706,284
3	894000	Other Equipment	788	185,070	185,858	559	128,951	129,510	229	56,119	56,348
		TOTAL DISTRIBUTION OPERATING EXP	13,341,928	3,807,068	17,148,996	9,296,248	2,652,651	11,948,899	4,045,680	1,154,417	5,200,097
G-DEPX		Depreciation Expense-Distribution	13,527,807	64,598	13,592,405	8,991,396	44,349	9,035,745	4,536,411	20,249	4,556,660
G-OTX		Taxes Other Than FIT	17,010,676	0	17,010,676	14,364,897	0	14,364,897	2,645,779	0	2,645,779
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	30,538,483	64,598	30,603,081	23,356,293	44,349	23,400,642	7,182,190	20,249	7,202,439
		TOTAL DISTRIBUTION EXPENSES	43,880,411	3,871,666	47,752,077	32,652,541	2,697,000	35,349,541	11,227,870	1,174,666	12,402,536

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended November 30, 2015	
Ending Balance 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	220,682	220,682	0	146,321	146,321	0	74,361	74,361
2	902000	Meter Reading Expenses	1,794,846	111,918	1,906,764	1,613,678	74,206	1,687,884	181,168	37,712	218,880
G-903	903XXX	Customer Records & Collection Expenses	708,495	4,598,550	5,307,045	478,067	3,049,023	3,527,090	230,428	1,549,527	1,779,955
2	904000	Uncollectible Accounts	0	1,886,537	1,886,537	0	1,250,849	1,250,849	0	635,688	635,688
2	905000	Misc Customer Accounts	0	151,566	151,566	0	100,494	100,494	0	51,072	51,072
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,503,341	6,969,253	9,472,594	2,091,745	4,620,893	6,712,638	411,596	2,348,360	2,759,956
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	5,435,113	153,305	5,588,418	5,366,256	101,647	5,467,903	68,857	51,658	120,515
2	909000	Advertising	0	565,491	565,491	0	374,943	374,943	0	190,548	190,548
2	910000	Misc Customer Service & Info Exp	0	75,686	75,686	0	50,183	50,183	0	25,503	25,503
		TOTAL CUSTOMER SERVICE & INFO EXP	5,435,113	794,482	6,229,595	5,366,256	526,773	5,893,029	68,857	267,709	336,566
		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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	103,922	7,629,027	7,732,949	68,374	5,398,147	5,466,521	35,548	2,230,880	2,266,428
4	921000	Office Supplies & Expenses	3,335	1,134,096	1,137,431	3,335	802,464	805,799	0	331,632	331,632
4	922000	Admin. Expenses Transferred - Credit	0	(18,654)	(18,654)	0	(13,199)	(13,199)	0	(5,455)	(5,455)
4	923000	Outside Services Employed	3,292	2,718,660	2,721,952	3,292	1,923,669	1,926,961	0	794,991	794,991
4	924000	Property Insurance Premium	0	326,004	326,004	0	230,674	230,674	0	95,330	95,330
4	925XXX	Injuries and Damages	6,094	934,125	940,219	6,051	660,968	667,019	43	273,157	273,200
4	926XXX	Employee Pensions and Benefits	0	541,071	541,071	0	382,851	382,851	0	158,220	158,220
4	928000	Regulatory Commission Expenses	905,059	199,597	1,104,656	640,440	141,231	781,671	264,619	58,366	322,985
4	930000	Miscellaneous General Expenses	37,042	1,085,124	1,122,166	24,300	767,812	792,112	12,742	317,312	330,054
4	931000	Rents	7,800	253,341	261,141	7,800	179,259	187,059	0	74,082	74,082
4	935000	Maintenance of General Plant	368,458	2,384,662	2,753,120	271,355	1,687,339	1,958,694	97,103	697,323	794,426
		TOTAL ADMIN & GEN OPERATING EXP	1,435,002	17,187,053	18,622,055	1,024,947	12,161,215	13,186,162	410,055	5,025,838	5,435,893
G-DEPX		Depreciation Expense-General Plant	370,636	3,514,397	3,885,033	254,221	2,486,717	2,740,938	116,415	1,027,680	1,144,095
G-AMTX		Amortization Expense - General Plant - 303000	29,374	118,638	148,012	24,862	83,946	108,808	4,512	34,692	39,204
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3	2,629	3,617,147	3,619,776	0	2,559,421	2,559,421	2,629	1,057,726	1,060,355
G-AMTX		Amortization Expense-General Plant - 390200, 391	0	5,407	5,407	0	3,826	3,826	0	1,581	1,581
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(852,880)	0	(852,880)	0	0	0	(852,880)	0	(852,880)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	(608,448)	0	(608,448)	0	0	0	(608,448)	0	(608,448)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(1,058,689)	7,255,589	6,196,900	279,083	5,133,910	5,412,993	(1,337,772)	2,121,679	783,907
		TOTAL ADMIN & GENERAL EXPENSES	376,313	24,442,642	24,818,955	1,304,030	17,295,125	18,599,155	(927,717)	7,147,517	6,219,800
		TOTAL EXPENSES BEFORE FIT	293,529,341	39,275,358	332,804,699	206,714,852	27,378,999	234,093,851	86,814,489	11,896,359	98,710,848
		NET OPERATING INCOME (LOSS) BEFORE FIT			32,102,547			21,006,263			11,096,284
G-FIT		FEDERAL INCOME TAX			(8,935,462)			(6,097,615)			(2,837,847)
G-FIT		DEFERRED FEDERAL INCOME TAX			17,710,322			11,822,066			5,888,256
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(30,388)			(20,004)			(10,384)
		GAS NET OPERATING INCOME (LOSS)			23,358,075			15,301,816			8,056,259

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	100.000%		70.660%		29.340%
G-ALL 2	Number of Customers	100.000%		66.304%		33.696%
G-ALL 3	Direct Distribution Operating Expense	100.000%		69.677%		30.323%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%		70.758%		29.242%
G-ALL 10	Actual Annual Throughput	100.000%		68.838%		31.162%
G-ALL 99	Not Allocated	0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended November 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU	52,395	212,116	264,511	52,395	150,089	202,484	0	62,027	62,027
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,000	0	4,500,000	3,034,575	0	3,034,575	1,465,425	0	1,465,425
4	495100	ENTITLEMENT PENALTIES	0	0	0	0	0	0	0	0	0
4	495280	OTHER GAS REV-DECOUPLING MECHA	0	0	0	0	0	0	0	0	0
99	495311	CONTRA DECOUPLING DEFFERAL	(537,555)	0	(537,555)	(537,555)	0	(537,555)	0	0	0
4	495328	RESIDENTIAL DECOUPLING DEFERRE	5,115,582	0	5,115,582	5,115,582	0	5,115,582	0	0	0
4	495329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	1,444,757	0	1,444,757	1,444,757	0	1,444,757	0	0	0
4	495339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
4	495600	OTHER GAS REVENUE-DSM LOST MAR	0	0	0	0	0	0	0	0	0
4	495680	OTHER GAS REVENUE-MARGIN REDUC	0	0	0	0	0	0	0	0	0
4	495711	OTHER GAS REVENUE-GLENDALE SYS	0	0	0	0	0	0	0	0	0
4	495780	OTHER GAS REVENUE-PPP RECOVERY	0	0	0	0	0	0	0	0	0
4	495900	GAS CUSTOMERS-OTHER GAS REVENU	0	0	0	0	0	0	0	0	0
		TOTAL PURCHASED GAS COSTS	10,575,179	212,116	10,787,295	9,109,754	150,089	9,259,843	1,465,425	62,027	1,527,452

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12E
For Twelve Months Ended November 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	167,814,613	0	167,814,613	112,954,706	0	112,954,706	54,859,907	0	54,859,907
1	804001	Pipeline Demand Costs	27,024,125	0	27,024,125	19,140,019	0	19,140,019	7,884,106	0	7,884,106
1	804002	Transport Variable Charges	1,375,222	0	1,375,222	973,993	0	973,993	401,229	0	401,229
6	804010	Gas Costs - Fixed Hedge	(21,416)	0	(21,416)	(13,579)	0	(13,579)	(7,837)	0	(7,837)
6	804014	GTI Contributions	0	0	0	(442)	0	(442)	442	0	442
6	804017	Transaction Fees	371,932	0	371,932	250,813	0	250,813	121,119	0	121,119
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	6,975,665	0	6,975,665	4,846,071	0	4,846,071	2,129,594	0	2,129,594
6	804700	Gas Costs - Offsystem Bookout	2,760,413	0	2,760,413	1,855,879	0	1,855,879	904,534	0	904,534
6	804711	Gas Costs - Offsystem Bookout Offset	(2,760,413)	0	(2,760,413)	(1,855,879)	0	(1,855,879)	(904,534)	0	(904,534)
6	804730	Gas Costs - Intracompany LDC Gas	14,154,065	0	14,154,065	9,581,684	0	9,581,684	4,572,381	0	4,572,381
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(4,415,082)	0	(4,415,082)	(2,198,460)	0	(2,198,460)	(2,216,622)	0	(2,216,622)
99	805111	Amortize ID Holdback	(164,901)	0	(164,901)	0	0	0	(164,901)	0	(164,901)
99	805120	Gas Expense - Rate Deferrals	13,879,578	0	13,879,578	9,218,973	0	9,218,973	4,660,605	0	4,660,605
		TOTAL PURCHASED GAS COSTS	226,993,801	0	226,993,801	154,753,778	0	154,753,778	72,240,023	0	72,240,023

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	6	Actual Therms Purchased	100.000%	68.654%	31.346%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12E
For Twelve Months Ended November 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	708,495	4,598,550	5,307,045	478,067	3,049,023	3,527,090	230,428	1,549,527	1,779,955
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			708,495	4,598,550	5,307,045	478,067	3,049,023	3,527,090	230,428	1,549,527	1,779,955

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.304%	33.696%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.200%	32.800%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended November 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	221,169	153,305	374,474	152,312	101,647	253,959	68,857	51,658	120,515
99	908600	Public Purpose Tariff Rider Expense Offset	5,009,955	0	5,009,955	5,009,955	0	5,009,955	0	0	0
99	908610	Limited Income Tax Refund Program	143,696	0	143,696	143,696	0	143,696	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	60,293	0	60,293	60,293	0	60,293	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			5,435,113	153,305	5,588,418	5,366,256	101,647	5,467,903	68,857	51,658	120,515

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.304%	33.696%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended November 30, 2015 Ending Balance 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 Cost of Debt		2.729%	2.714%
	Total Weighted Cost		2.729%	2.714%
G-APL	Net Rate Base	415,751,912	281,966,478	133,785,434
	Interest Deduction for FIT Calculation	11,325,802	7,694,865	3,630,937
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12E
FEDERAL INCOME TAXES--GAS	
For Twelve Months Ended November 30, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	364,907,246	255,100,114	109,807,132
G-OPS	Operating & Maintenance Expense	295,105,591	204,644,893	90,460,698
G-OPS	Book Deprec/Amort and Reg Amortizations	20,405,573	14,884,193	5,521,380
G-OTX	Taxes Other than FIT	17,293,535	14,564,765	2,728,770
	Net Operating Income Before FIT	32,102,547	21,006,263	11,096,284
G-INT	Less: Interest Expense	11,325,802	7,694,865	3,630,937
G-SCM	Schedule M Adjustments	(46,306,637)	(30,733,156)	(15,573,481)
	Taxable Net Operating Income	(25,529,892)	(17,421,758)	(8,108,134)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(8,935,462)	(6,097,615)	(2,837,847)
G-DTE	Deferred FIT	17,710,322	11,822,066	5,888,256
99	411400 Amortized Investment Tax Credit	(30,388)	(20,004)	(10,384)
	Total FIT/Deferred FIT & ITC	8,744,472	5,704,447	3,040,025
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
G-SCM-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	13,930,445	7,936,455	21,866,900	9,270,479	5,613,714	14,884,193	4,659,966	2,322,741	6,982,707
12	997001	Contributions In Aid of Construction	0	390,664	390,664	0	262,526	262,526	0	128,138	128,138
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	511,175	511,175	0	361,697	361,697	0	149,478	149,478
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	9,299,595	0	9,299,595	7,020,513	0	7,020,513	2,279,082	0	2,279,082
4	997015	Airplane Lease Payments	0	144,824	144,824	0	102,475	102,475	0	42,349	42,349
12	997016	Redemption Expense Amortization	0	297,771	297,771	0	200,102	200,102	0	97,669	97,669
4	997020	FAS87 Current Pension Accrual	0	1,529,172	1,529,172	0	1,082,012	1,082,012	0	447,160	447,160
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(5,608,770)	0	(5,608,770)	(5,608,770)	0	(5,608,770)	0	0	0
12	997032	Interest Rate Swaps	0	(1,769,438)	(1,769,438)	0	(1,189,062)	(1,189,062)	0	(580,376)	(580,376)
4	997033	DSM Tariff Rider	(934,286)	0	(934,286)	(902,992)	0	(902,992)	(31,294)	0	(31,294)
12	997048	AFUDC	0	(194,345)	(194,345)	0	(130,600)	(130,600)	0	(63,745)	(63,745)
11	997049	Tax Depreciation	0	(45,383,923)	(45,383,923)	0	(30,631,425)	(30,631,425)	0	(14,752,498)	(14,752,498)
1	997055	Deferred Gas Exchange	0	750,000	750,000	0	529,950	529,950	0	220,050	220,050
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(38,294)	0	(38,294)	60,293	0	60,293	(98,587)	0	(98,587)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,539,136	1,539,136	0	1,038,824	1,038,824	0	500,312	500,312
4	997081	Deferred Compensation	0	(184,293)	(184,293)	0	(130,402)	(130,402)	0	(53,891)	(53,891)
4	997082	Meal Disallowances	0	118,275	118,275	0	83,689	83,689	0	34,586	34,586
4	997083	Paid Time Off	0	156,669	156,669	0	110,856	110,856	0	45,813	45,813
2	997084	Customer Uncollectibles	0	8,686	8,686	0	5,759	5,759	0	2,927	2,927
99	997098	Provision for Rate Refund	(832,114)	0	(832,114)	0	0	0	(832,114)	0	(832,114)
12	997101	Repairs 481 (a)	0	(26,611,300)	(26,611,300)	0	(17,882,794)	(17,882,794)	0	(8,728,506)	(8,728,506)
12	997102	Amort Idaho Earnings Test (254229)	(754,293)	0	(754,293)	0	0	0	(754,293)	0	(754,293)
99	997103	Def Project Compass	(608,448)	0	(608,448)	0	0	0	(608,448)	0	(608,448)
		TOTAL SCHEDULE M ADJUSTMENTS	15,816,576	(60,760,472)	(46,306,637)	9,839,523	(40,572,679)	(30,733,156)	4,614,312	(20,187,793)	(15,573,481)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.660%	29.340%
G-ALL	2	Number of Customers	100.000%	66.304%	33.696%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	68.654%	31.346%
G-ALL	11	Book Depreciation	100.000%	67.494%	32.506%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.200%	32.800%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	17,661,284	11,793,322	5,867,962
99	410100	Deferred Federal Income Tax Exp	29,007	45,420	(16,413)
		SUBTOTAL	17,690,291	11,838,742	5,851,549
14	411100	Deferred Federal Income Tax Expense - Allocated	6,629	4,427	2,202
99	411100	Deferred Federal Income Tax Exp	13,402	(21,103)	34,505
		SUBTOTAL	20,031	(16,676)	36,707
		Total Deferred Federal Income Tax Expense	17,710,322	11,822,066	5,888,256

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.775%	33.225%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended November 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	282,859	282,859	0	199,868	199,868	0	82,991	82,991
		TOTAL UNDERGROUND STORAGE TAX	0	282,859	282,859	0	199,868	199,868	0	82,991	82,991
		DISTRIBUTION									
99	408110	State Excise Tax	5,886,840	0	5,886,840	5,886,840	0	5,886,840	0	0	0
99	408120	Municipal Occupation & License Tax	6,804,646	0	6,804,646	5,659,790	0	5,659,790	1,144,856	0	1,144,856
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	4,312,678	0	4,312,678	2,818,267	0	2,818,267	1,494,411	0	1,494,411
99	409100	State Income Tax	6,512	0	6,512	0	0	0	6,512	0	6,512
		TOTAL DISTRIBUTION TAX	17,010,676	0	17,010,676	14,364,897	0	14,364,897	2,645,779	0	2,645,779
		TOTAL TAXES OTHER THAN FIT	17,010,676	282,859	17,293,535	14,364,897	199,868	14,564,765	2,645,779	82,991	2,728,770

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
-------	---	------------------------	----------	---------	---------

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

Report ID:
G-PLT-12E

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)	1,802,199	1,815,219	3,617,418	1,022,594	1,284,413	2,307,007	779,605	530,806	1,310,411
4	3031XX	Misc Intangible IT Plant (3031XX)	20,339	32,478,625	32,498,964	0	22,981,225	22,981,225	20,339	9,497,400	9,517,739
TOTAL INTANGIBLE PLANT			1,822,538	34,293,844	36,116,382	1,022,594	24,265,638	25,288,232	799,944	10,028,206	10,828,150
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	466,806	466,806	0	329,845	329,845	0	136,961	136,961
1	351XXX	Structures & Improvements	0	1,799,115	1,799,115	0	1,271,255	1,271,255	0	527,860	527,860
1	352XXX	Wells	0	18,739,291	18,739,291	0	13,241,183	13,241,183	0	5,498,108	5,498,108
1	353000	Lines	0	1,044,478	1,044,478	0	738,028	738,028	0	306,450	306,450
1	354000	Compressor Station Equipment	0	11,922,629	11,922,629	0	8,424,530	8,424,530	0	3,498,099	3,498,099
1	355000	Measuring & Regulating Equipment	0	593,384	593,384	0	419,285	419,285	0	174,099	174,099
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	1,903,123	1,903,123	0	1,344,747	1,344,747	0	558,376	558,376
TOTAL UNDERGROUND STORAGE PLANT			0	36,872,538	36,872,538	0	26,054,136	26,054,136	0	10,818,402	10,818,402
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	186,398	0	186,398	123,263	0	123,263	63,135	0	63,135
6	375000	Structures & Improvements	907,684	0	907,684	543,472	0	543,472	364,212	0	364,212
6	376000	Mains	276,422,463	2,512,521	278,934,984	179,098,270	1,724,946	180,823,216	97,324,193	787,575	98,111,768
6	378000	Measuring & Reg Station Equip-General	5,490,266	127,101	5,617,367	3,308,509	87,260	3,395,769	2,181,757	39,841	2,221,598
6	379000	Measuring & Reg Station Equip-City Gate	6,384,446	0	6,384,446	2,044,898	0	2,044,898	4,339,548	0	4,339,548
6	380000	Services	194,332,242	0	194,332,242	132,536,688	0	132,536,688	61,795,554	0	61,795,554
6	381000	Meters	74,188,258	0	74,188,258	51,078,162	0	51,078,162	23,110,096	0	23,110,096
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,383,039	0	3,383,039	2,613,662	0	2,613,662	769,377	0	769,377
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			561,383,391	2,639,622	564,023,013	371,410,849	1,812,206	373,223,055	189,972,542	827,416	190,799,958
GENERAL PLANT											
4	389XXX	Land & Land Rights	702,647	1,651,695	2,354,342	609,711	1,168,706	1,778,417	92,936	482,989	575,925
4	390XXX	Structures & Improvements	4,995,324	18,180,638	23,175,962	3,742,212	12,864,256	16,606,468	1,253,112	5,316,382	6,569,494
4	391XXX	Office Furniture & Equipment	26,285	13,918,992	13,945,277	8,197	9,848,800	9,856,997	18,088	4,070,192	4,088,280
4	392XXX	Transportation Equipment	9,779,754	1,971,455	11,751,209	7,327,727	1,394,962	8,722,689	2,452,027	576,493	3,028,520
4	393000	Stores Equipment	151,597	670,299	821,896	114,199	474,290	588,489	37,398	196,009	233,407
4	394000	Tools, Shop & Garage Equipment	2,560,725	4,338,362	6,899,087	1,982,950	3,069,738	5,052,688	577,775	1,268,624	1,846,399
4	395000	Laboratory Equipment	40,007	397,619	437,626	30,173	281,347	311,520	9,834	116,272	126,106
4	396XXX	Power Operated Equipment	3,946,661	1,110,766	5,057,427	3,003,491	785,956	3,789,447	943,170	324,810	1,267,980
4	397XXX	Communications Equipment	2,272,841	8,732,138	11,004,979	854,500	6,178,686	7,033,186	1,418,341	2,553,452	3,971,793
4	398000	Miscellaneous Equipment	1,060	88,243	89,303	1,060	62,439	63,499	0	25,804	25,804
TOTAL GENERAL PLANT			24,476,901	51,060,207	75,537,108	17,674,220	36,129,180	53,803,400	6,802,681	14,931,027	21,733,708

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12E
For Twelve Months Ended November 30, 2015		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	587,682,830	124,866,211	712,549,041	390,107,663	88,261,160	478,368,823	197,575,167	36,605,051	234,180,218
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,039,662)	(14,039,662)	0	(9,920,425)	(9,920,425)	0	(4,119,237)	(4,119,237)
G-ADEP		Distribution Plant	(186,872,621)	(1,567,764)	(188,440,385)	(123,643,540)	(1,076,333)	(124,719,873)	(63,229,081)	(491,431)	(63,720,512)
G-ADEP		General Plant	(8,195,266)	(15,530,702)	(23,725,968)	(5,577,727)	(10,989,214)	(16,566,941)	(2,617,539)	(4,541,488)	(7,159,027)
		TOTAL ACCUMULATED DEPRECIATION	(195,067,887)	(31,138,128)	(226,206,015)	(129,221,267)	(21,985,972)	(151,207,239)	(65,846,620)	(9,152,156)	(74,998,776)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(194,755)	(265,410)	(460,165)	(139,494)	(187,799)	(327,293)	(55,261)	(77,611)	(132,872)
G-AAMT		Misc IT Intangible Plant - 3031XX	(6,974)	(8,797,910)	(8,804,884)	0	(6,225,225)	(6,225,225)	(6,974)	(2,572,685)	(2,579,659)
G-AAMT		Underground Storage	0	(240,068)	(240,068)	0	(169,632)	(169,632)	0	(70,436)	(70,436)
G-AAMT		General Plant - 390200, 396200	(4,598)	(47,733)	(52,331)	(3,634)	(33,775)	(37,409)	(964)	(13,958)	(14,922)
		TOTAL ACCUMULATED AMORTIZATION	(206,327)	(9,351,121)	(9,557,448)	(143,128)	(6,616,431)	(6,759,559)	(63,199)	(2,734,690)	(2,797,889)
		TOTAL ACCUMULATED DEPR/AMORT	(195,274,214)	(40,489,249)	(235,763,463)	(129,364,395)	(28,602,403)	(157,966,798)	(65,909,819)	(11,886,846)	(77,796,665)
		NET GAS UTILITY PLANT before DFIT	392,408,616	84,376,962	476,785,578	260,743,268	59,658,757	320,402,025	131,665,348	24,718,205	156,383,553
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(77,549,081)	(77,549,081)	0	(52,112,982)	(52,112,982)	0	(25,436,099)	(25,436,099)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,045,300)	(15,045,300)	0	(10,641,062)	(10,641,062)	0	(4,404,238)	(4,404,238)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	(107,919)	(107,919)	0	(76,361)	(76,361)	0	(31,558)	(31,558)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(917,556)	(917,556)	0	(616,598)	(616,598)	0	(300,958)	(300,958)
		TOTAL ACCUMULATED DFIT	0	(93,619,856)	(93,619,856)	0	(63,447,003)	(63,447,003)	0	(30,172,853)	(30,172,853)
		NET GAS UTILITY PLANT	392,408,616	(9,242,894)	383,165,722	260,743,268	(3,788,246)	256,955,022	131,665,348	(5,454,648)	126,210,700

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	68.654%	31.346%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.200%	32.800%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended November 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT NET GAS PLANT IN SERVICE	392,408,616	(9,242,894)	383,165,722	260,743,268	(3,788,246)	256,955,022	131,665,348	(5,454,648)	126,210,700
OTHER ADJUSTMENTS:									
4 253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4 190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1 117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,049,570	4,049,570	0	1,681,494	1,681,494
1 164100 Gas Inventory--Jackson Prairie	0	14,741,519	14,741,519	0	10,416,357	10,416,357	0	4,325,162	4,325,162
4 252000 Customer Advances	(81,232)	0	(81,232)	(11,804)	0	(11,804)	(69,428)	0	(69,428)
99 235199 Customer Deposits	(435,550)	0	(435,550)	(435,550)	0	(435,550)	0	0	0
C-WKC Working Capital	10,992,883	1,637,506	12,630,389	10,992,883	0	10,992,883	0	1,637,506	1,637,506
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	10,476,101	22,110,089	32,586,190	10,545,529	14,465,927	25,011,456	(69,428)	7,644,162	7,574,734
NET RATE BASE	402,884,717	12,867,195	415,751,912	271,288,797	10,677,681	281,966,478	131,595,920	2,189,514	133,785,434

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
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	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	7,808,421	7,808,421												
Hydro (ED-AN)	8,775,880	8,775,880												
Other (ED-AN)	9,393,706	9,393,706												
Total Electric Production	25,978,007	25,978,007												
Electric Transmission														
ED-AN	10,994,982	10,994,982												
Total Electric Transmission	10,994,982	10,994,982												
Electric Distribution														
ED-AN	29,722	29,722												
ED-ID	15,185,035	15,185,035												
ED-WA	25,235,765	25,235,765												
Total Electric Distribution	40,450,522	40,450,522												
Gas Underground Storage														
1 GD-AN	616,040		616,040			616,040	616,040		435,294	435,294		180,746	180,746	
GD-OR	118,171			118,171										
Total Gas Underground Storage	734,211		616,040	118,171		616,040	616,040		435,294	435,294		180,746	180,746	
Gas Distribution														
6 GD-AN	64,598		64,598			64,598	64,598		44,349	44,349		20,249	20,249	
GD-ID	4,536,411		4,536,411		4,536,411	4,536,411	4,536,411				4,536,411		4,536,411	
GD-WA	8,991,396		8,991,396		8,991,396	8,991,396	8,991,396	8,991,396						
GD-OR	5,953,519			5,953,519										
Total Gas Distribution	19,545,924		13,592,405	5,953,519	13,527,807	64,598	13,592,405		8,991,396	44,349	9,035,745	4,536,411	20,249	4,556,660
General Plant														
ED-AN	2,774,221	2,774,221												
ED-ID	186,678	186,678												
ED-WA	1,111,243	1,111,243												
7,4 CD-AA	15,920,360	11,390,540	3,144,430	1,385,390		3,144,430	3,144,430		2,224,936	2,224,936		919,494	919,494	
9,4 CD-AN	702,838	553,443	149,395			149,395	149,395		105,709	105,709		43,686	43,686	
9 CD-ID	328,513	258,684	69,829		69,829	69,829	69,829				69,829		69,829	
9 CD-WA	180,437	142,083	38,354		38,354	38,354	38,354	38,354						
8,4 GD-AA	261,850		180,891	80,959		180,891	180,891		127,995	127,995		52,896	52,896	
4 GD-AN	39,681		39,681			39,681	39,681		28,077	28,077		11,604	11,604	
GD-ID	46,586		46,586		46,586	46,586	46,586				46,586		46,586	
GD-WA	215,867		215,867		215,867	215,867	215,867	215,867						
GD-OR	209,577			209,577										
Total General Plant	21,977,851	16,416,892	3,885,033	1,675,926	370,636	3,514,397	3,885,033	254,221	2,486,717	2,740,938	116,415	1,027,680	1,144,095	
Total Depreciation Expense	119,681,497	93,840,403	18,093,478	7,747,616	13,898,443	4,195,035	18,093,478	9,245,617	2,966,360	12,211,977	4,652,826	1,228,675	5,881,501	

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		71.547%	19.751%	8.702%	1 System Contract Demand	70.660%	29.340%
8 Gas North/Oregon 4-Factor		0.000%	69.082%	30.918%	4 Jurisdictional 4-Factor Ratio	70.758%	29.242%
9 Elec/Gas North 4-Factor		78.744%	21.256%	0.000%	6 Actual Therms Purchased	68.654%	31.346%

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

Report ID:
G-AMTX-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000) ED-AN	918,400	918,400												
Misc Intangible Plt (303000) ED-AN	237,661	237,661												
Total Production/Transmission	1,156,061	1,156,061												
Distribution														
Franchises (302000) ED-WA	24,153	24,153												
Misc Intangible Plt (303000) ED-WA	2,844	2,844												
Total Distribution	26,997	26,997												
General Plant - 303000														
7,4 CD-AA	590,199	422,270	116,570	51,359		116,570	116,570		82,483	82,483		34,087	34,087	
9,4 CD-AN	9,729	7,661	2,068			2,068	2,068		1,463	1,463		605	605	
GD-ID	4,512		4,512		4,512		4,512				4,512		4,512	
GD-WA	24,862		24,862		24,862		24,862	24,862		24,862				
GD-OR	8,068			8,068										
Total General Plant - 303000	637,370	429,931	148,012	59,427	29,374	118,638	148,012	24,862	83,946	108,808	4,512	34,692	39,204	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	16,839,771	12,048,351	3,326,023	1,465,397		3,326,023	3,326,023		2,353,427	2,353,427		972,596	972,596	
9,4 CD-AN	9,160	7,213	1,947			1,947	1,947		1,378	1,378		569	569	
9,4 CD-ID	12,367	9,738	2,629		2,629		2,629				2,629		2,629	
ED-AN	411,633	411,633												
ED-ID	4,747	4,747												
ED-WA	1,034,816	1,034,816												
8,4 GD-AA	418,360		289,012	129,348		289,012	289,012		204,499	204,499		84,513	84,513	
4 GD-AN	165		165			165	165		117	117		48	48	
GD-OR	18			18										
Total Miscellaneous IT Intangible Plant - 3031XX	18,731,037	13,516,498	3,619,776	1,594,763	2,629	3,617,147	3,619,776		2,559,421	2,559,421	2,629	1,057,726	1,060,355	
Gas Underground Storage														
1 GD-AN	228		228			228	228		161	161		67	67	
Total Gas Underground Storage	228		228			228	228		161	161		67	67	
General Plant - 390200, 396200														
7,4 CD-AA	27,376	19,587	5,407	2,382		5,407	5,407		3,826	3,826		1,581	1,581	
4 ED-AN	3,889	3,889												
GD-OR	0			0										
Total General Plant- 390200, 396200	31,265	23,476	5,407	2,382		5,407	5,407		3,826	3,826		1,581	1,581	
Total Amortization Expense	20,582,958	15,152,963	3,773,423	1,656,572	32,003	3,741,420	3,773,423	24,862	2,647,354	2,672,216	7,141	1,094,066	1,101,207	

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1 System Contract Demand	70.660%	29.340%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4 Jurisdictional 4-Factor Rat	70.758%	29.242%
9 Elec/Gas North 4-Factor	78.744%	21.256%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
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	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	(292,613,751)	(292,613,751)											
Hydro (ED-AN)	(138,448,554)	(138,448,554)											
Other (ED-AN)	(102,351,925)	(102,351,925)											
Total Electric Production	(533,414,230)	(533,414,230)											
Electric Transmission													
ED-AN	(201,488,247)	(201,488,247)											
Total Electric Transmission	(201,488,247)	(201,488,247)											
Electric Distribution													
ED-AN	(30,056)	(30,056)											
ED-ID	(176,178,160)	(176,178,160)											
ED-WA	(282,495,616)	(282,495,616)											
Total Electric Distribution	(458,703,832)	(458,703,832)											
Gas Underground Storage													
1 GD-AN	(14,039,662)		(14,039,662)		(14,039,662)	(14,039,662)		(9,920,425)	(9,920,425)		(4,119,237)	(4,119,237)	
GD-OR	(737,364)			(737,364)									
Total Gas Underground Storage	(14,777,026)		(14,039,662)	(737,364)		(14,039,662)	(14,039,662)		(9,920,425)	(9,920,425)		(4,119,237)	(4,119,237)
Gas Distribution													
6 GD-AN	(1,567,764)		(1,567,764)			(1,567,764)	(1,567,764)	(1,076,333)	(1,076,333)		(491,431)	(491,431)	
GD-ID	(63,229,081)		(63,229,081)		(63,229,081)	(63,229,081)				(63,229,081)		(63,229,081)	
GD-WA	(123,643,540)		(123,643,540)		(123,643,540)	(123,643,540)	(123,643,540)		(123,643,540)				
GD-OR	(96,930,819)			(96,930,819)									
Total Gas Distribution	(285,371,204)		(188,440,385)	(96,930,819)	(186,872,621)	(1,567,764)	(188,440,385)	(123,643,540)	(1,076,333)	(124,719,873)	(63,229,081)	(491,431)	(63,720,512)
General Plant													
ED-AN	(42,046,331)	(42,046,331)											
ED-ID	(7,904,541)	(7,904,541)											
ED-WA	(18,004,117)	(18,004,117)											
7,4 CD-AA	(48,224,715)	(34,503,336)	(9,524,864)	(4,196,515)		(9,524,864)	(9,524,864)	(6,739,603)	(6,739,603)		(2,785,261)	(2,785,261)	
9,4 CD-AN	(12,414,366)	(9,775,569)	(2,638,797)			(2,638,797)	(2,638,797)	(1,867,160)	(1,867,160)		(771,637)	(771,637)	
9 CD-ID	(5,459,135)	(4,298,741)	(1,160,394)		(1,160,394)	(1,160,394)				(1,160,394)		(1,160,394)	
9 CD-WA	(2,811,048)	(2,213,532)	(597,516)		(597,516)	(597,516)	(597,516)		(597,516)				
8,4 GD-AA	(1,910,213)		(1,319,613)	(590,600)		(1,319,613)	(1,319,613)	(933,732)	(933,732)		(385,881)	(385,881)	
4 GD-AN	(2,047,428)		(2,047,428)			(2,047,428)	(2,047,428)	(1,448,719)	(1,448,719)		(598,709)	(598,709)	
GD-ID	(1,457,145)		(1,457,145)		(1,457,145)	(1,457,145)				(1,457,145)		(1,457,145)	
GD-WA	(4,980,211)		(4,980,211)		(4,980,211)	(4,980,211)	(4,980,211)		(4,980,211)				
GD-OR	(4,354,730)			(4,354,730)									
Total General Plant	(151,613,980)	(118,746,167)	(23,725,968)	(9,141,845)	(8,195,266)	(15,530,702)	(23,725,968)	(5,577,727)	(10,989,214)	(16,566,941)	(2,617,539)	(4,541,488)	(7,159,027)
Total Accumulated Depreciation	(1,645,368,519)	(1,312,352,476)	(226,206,015)	(106,810,028)	(195,067,887)	(31,138,128)	(226,206,015)	(129,221,267)	(21,985,972)	(151,207,239)	(65,846,620)	(9,152,156)	(74,998,776)

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		71.547%	19.751%	8.702%	1 System Contract Demand	70.660%	29.340%
8 Gas North/Oregon 4-Factor		0.000%	69.082%	30.918%	4 Jurisdictional 4-Factor Ratio	70.758%	29.242%
9 Elec/Gas North 4-Factor		78.744%	21.256%	0.000%	6 Actual Therms Purchased	68.654%	31.346%

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

Report ID:
G-AAAMT-12E

AVISTA UTILITIES

Ref/Basis	System	Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
						Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission														
Franchises (302000)	ED-AN	(9,146,421)	(9,146,421)											
Misc Intangible Plt (303000)	ED-AN	(1,112,907)	(1,112,907)											
Total Production/Transmission		(10,259,328)	(10,259,328)											
Distribution														
Franchises (302000)	ED-WA	(143,223)	(143,223)											
Misc Intangible Plt (303000)	ED-WA	(30,639)	(30,639)											
Total Distribution		(173,862)	(173,862)											
General Plant - 303000														
7,4	CD-AA	(1,261,453)	(902,532)	(249,149)	(109,772)		(249,149)	(249,149)		(176,293)	(176,293)		(72,856)	(72,856)
9,4	CD-AN	(76,499)	(60,238)	(16,261)			(16,261)	(16,261)		(11,506)	(11,506)		(4,755)	(4,755)
	GD-ID	(55,261)		(55,261)		(55,261)		(55,261)				(55,261)		(55,261)
	GD-WA	(139,494)		(139,494)		(139,494)		(139,494)	(139,494)		(139,494)			
	GD-OR	(71,877)			(71,877)									
Total General Plant - 303000		(1,604,584)	(962,770)	(460,165)	(181,649)	(194,755)	(265,410)	(460,165)	(139,494)	(187,799)	(327,293)	(55,261)	(77,611)	(132,872)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(38,042,955)	(27,218,593)	(7,513,864)	(3,310,498)		(7,513,864)	(7,513,864)		(5,316,660)	(5,316,660)		(2,197,204)	(2,197,204)
9,4	CD-AN	(24,663)	(19,421)	(5,242)			(5,242)	(5,242)		(3,709)	(3,709)		(1,533)	(1,533)
9	CD-ID	(32,808)	(25,834)	(6,974)		(6,974)		(6,974)				(6,974)		(6,974)
	ED-AN	(708,865)	(708,865)											
	ED-ID	(17,590)	(17,590)											
	ED-WA	(2,684,988)	(2,684,988)											
8,4	GD-AA	(1,834,453)		(1,267,277)	(567,176)		(1,267,277)	(1,267,277)		(896,700)	(896,700)		(370,577)	(370,577)
4	GD-AN	(11,527)		(11,527)			(11,527)	(11,527)		(8,156)	(8,156)		(3,371)	(3,371)
	GD-OR	(1,231)			(1,231)									
Total Miscellaneous IT Intangible Plant - 3031XX		(43,359,080)	(30,675,291)	(8,804,884)	(3,878,905)	(6,974)	(8,797,910)	(8,804,884)		(6,225,225)	(6,225,225)	(6,974)	(2,572,685)	(2,579,659)
Gas Underground Storage														
1	GD-AN	(240,068)		(240,068)			(240,068)	(240,068)		(169,632)	(169,632)		(70,436)	(70,436)
Total Gas Underground Storage		(240,068)		(240,068)			(240,068)	(240,068)		(169,632)	(169,632)		(70,436)	(70,436)
General Plant - 390200, 396200														
7,4	CD-AA	(241,676)	(172,912)	(47,733)	(21,031)		(47,733)	(47,733)		(33,775)	(33,775)		(13,958)	(13,958)
9	CD-ID	(4,537)	(3,573)	(964)		(964)		(964)				(964)		(964)
9	CD-WA	(8,332)	(6,561)	(1,771)		(1,771)		(1,771)	(1,771)		(1,771)			
4	ED-AN	(67,119)	(67,119)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)		(1,863)	(1,863)		(1,863)			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(434,205)	(360,843)	(52,331)	(21,031)	(4,598)	(47,733)	(52,331)	(3,634)	(33,775)	(37,409)	(964)	(13,958)	(14,922)
Total Accumulated Amortization		(56,071,127)	(42,432,094)	(9,557,448)	(4,081,585)	(206,327)	(9,351,121)	(9,557,448)	(143,128)	(6,616,431)	(6,759,559)	(63,199)	(2,734,690)	(2,797,889)

Allocation Ratios:					Jurisdiction -				
Service -					Washington				
		Electric	Gas-North	Gas-South					Idaho
7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	System Contract Demand	70.660%		29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	Jurisdictional 4-Factor Ratio	70.758%		29.242%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%					

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,041,865	0	0	5,753,713	5,753,713	0	0	1,588,349	1,588,349	0	699,803	699,803	
9		CD-WA / ID / AN	1,358,814	491,028	344,288	234,669	1,069,985	132,547	92,936	63,346	288,829	0	0	0	
		TOTAL ACCOUNT	11,125,051	504,639	706,567	6,011,156	7,222,362	609,711	92,936	1,651,695	2,354,342	848,544	699,803	1,548,347	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	7,028,571	1,052,423	2,164,230	3,811,918	7,028,571	0	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	0	
99		GD-OR / AS	3,552,939	0	0	0	0	0	0	0	0	3,552,939	0	3,552,939	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	81,622,260	0	0	58,398,278	58,398,278	0	0	16,121,213	16,121,213	0	7,102,769	7,102,769	
9		CD-WA / ID / AN	22,638,602	5,555,068	4,642,221	7,629,252	17,826,541	1,499,524	1,253,112	2,059,425	4,812,061	0	0	0	
		TOTAL ACCOUNT	117,085,060	6,607,491	6,806,451	69,839,448	83,253,390	3,742,212	1,253,112	18,180,638	23,175,962	3,552,939	7,102,769	10,655,708	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	9,998,596	3,376,203	14,649	6,607,744	9,998,596	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	638,260	0	0	0	0	0	0	440,923	440,923	0	197,337	197,337	
7		CD-AA	68,102,885	0	0	48,725,571	48,725,571	0	0	13,451,001	13,451,001	0	5,926,313	5,926,313	
9		CD-WA / ID / AN	219,718	30,366	67,008	75,641	173,015	8,197	18,088	20,418	46,703	0	0	0	
		TOTAL ACCOUNT	78,966,109	3,406,569	81,657	55,408,956	58,897,182	8,197	18,088	13,918,992	13,945,277	0	6,123,650	6,123,650	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	33,083,839	15,748,364	5,897,772	11,437,703	33,083,839	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	10,430,305	0	0	0	0	6,877,925	2,205,228	1,347,152	10,430,305	0	0	0	
99		GD-OR / AS	3,532,377	0	0	0	0	0	0	0	0	3,532,377	0	3,532,377	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	566,854	0	0	405,567	405,567	0	0	111,959	111,959	0	49,328	49,328	
9		CD-WA / ID / AN	5,687,546	1,666,313	914,283	1,898,005	4,478,601	449,801	246,800	512,344	1,208,945	0	0	0	
		TOTAL ACCOUNT	53,300,921	17,414,677	6,812,055	13,741,275	37,968,007	7,327,726	2,452,028	1,971,455	11,751,209	3,532,377	49,328	3,581,705	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total		
	393000	Stores Equipment														
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	0	84,271	0	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	0	57,227	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	3,470,195	110,869	138,543	2,483,158	2,732,570	29,928	37,398	670,299	737,625	0	0	0	0	0
		TOTAL ACCOUNT	4,012,199	121,608	153,288	2,858,180	3,133,076	114,199	37,398	670,299	821,896	57,227	0	0	57,227	0
	394000	Tools, Shop, & Garage Equipment														
99		ED-WA / ID / AN	3,450,544	992,055	298,727	2,159,762	3,450,544	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,718,776	0	0	0	0	1,977,244	371,101	370,431	2,718,776	0	0	0	0	0
99		GD-OR / AS	985,838	0	0	0	0	0	0	0	0	985,838	0	0	985,838	0
8		GD-AA	2,530,117	0	0	0	0	0	0	1,747,855	1,747,855	0	782,262	0	782,262	0
7		CD-AA	10,968,452	0	0	7,847,598	7,847,598	0	0	2,166,379	2,166,379	0	954,475	0	954,475	0
9		CD-WA / ID / AN	1,251,769	21,139	765,636	198,918	985,693	5,706	206,674	53,696	266,076	0	0	0	0	0
		TOTAL ACCOUNT	21,905,496	1,013,194	1,064,363	10,206,278	12,283,835	1,982,950	577,775	4,338,361	6,899,086	985,838	1,736,737	0	2,722,575	0
	395000	Laboratory Equipment														
99		ED-WA / ID / AN	682,500	224,719	44,361	413,420	682,500	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	183,279	0	0	0	0	29,243	9,537	144,499	183,279	0	0	0	0	0
99		GD-OR / AS	111,504	0	0	0	0	0	0	0	0	111,504	0	0	111,504	0
8		GD-AA	244,237	0	0	0	0	0	0	168,724	168,724	0	75,513	0	75,513	0
7		CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	30,950	0	30,950	0
9		CD-WA / ID / AN	72,330	3,444	1,099	52,412	56,955	930	297	14,148	15,375	0	0	0	0	0
		TOTAL ACCOUNT	1,649,513	228,163	45,460	720,298	993,921	30,173	9,834	397,618	437,625	111,504	106,463	0	217,967	0

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	33,435,573	15,590,726	9,820,746	8,024,101	33,435,573	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,623,878	0	0	0	0	2,934,604	858,780	830,494	4,623,878	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	378,111	378,111	0	0	104,380	104,380	0	45,988	45,988	
9		CD-WA / ID / AN	1,548,590	255,196	312,625	651,600	1,219,421	68,887	84,390	175,892	329,169	0	0	0	
		TOTAL ACCOUNT	40,180,354	15,845,922	10,133,371	9,053,812	35,033,105	3,003,491	943,170	1,110,766	5,057,427	43,834	45,988	89,822	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	60,784,589	11,877,106	4,988,078	43,919,405	60,784,589	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,254,902	0	0	0	0	699,208	555,694	0	1,254,902	0	0	0	
99		GD-OR / AS	1,230,831	0	0	0	0	0	0	0	0	1,230,831	0	1,230,831	
8		GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	306,995	
7		CD-AA	31,987,184	0	0	22,885,870	22,885,870	0	0	6,317,789	6,317,789	0	2,783,525	2,783,525	
9		CD-WA / ID / AN	12,920,354	575,288	3,195,721	6,402,994	10,174,003	155,292	862,647	1,728,412	2,746,351	0	0	0	
		TOTAL ACCOUNT	109,170,792	12,452,394	8,183,799	73,208,269	93,844,462	854,500	1,418,341	8,732,138	11,004,979	1,230,831	3,090,520	4,321,351	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	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	437,930,147	57,598,583	33,989,310	241,446,017	333,033,910	17,674,219	6,802,682	51,060,206	75,537,107	10,365,461	18,993,669	29,359,130	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended November 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,439,636	153,179	0	10,286,457	10,439,636	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	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	8,981,671	0	0	6,426,116	6,426,116	0	0	1,773,970	1,773,970	0	781,585	
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	0	
		TOTAL ACCOUNT	21,843,687	153,179	0	16,865,382	17,018,561	1,022,594	779,605	1,815,219	3,617,418	426,123	781,585	1,207,708
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,650,380	5,177,961	23,524	2,448,895	7,650,380	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	149,597,867	0	0	107,032,786	107,032,786	0	0	29,547,075	29,547,075	0	13,018,006	
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	159,999,645	5,177,961	98,869	109,518,834	114,795,664	0	20,339	31,359,130	31,379,469	0	13,824,512	13,824,512
	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	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	5,609,682	0	0	4,013,559	4,013,559	0	0	1,107,968	1,107,968	0	488,155	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,622,439	0	0	4,013,559	4,013,559	0	0	1,119,494	1,119,494	1,231	488,155	489,386
		TOTAL	187,465,771	5,331,140	98,869	130,397,775	135,827,784	1,022,594	799,944	34,293,843	36,116,381	427,354	15,094,252	15,521,606

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	Deferred FIT - Common Plant (For Report APL)				
7	282900 CD-AA	(75,507,293)	(54,023,203)	(14,913,445)	(6,570,645)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(620,320)	(488,465)	(131,855)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(76,674,007)</u>	<u>(54,902,597)</u>	<u>(15,153,218)</u>	<u>(6,618,192)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended November 30, 2015
Ending Balance Basis

Report ID: C-WKC-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP	1,405,753	766,636		2,172,389		766,636			
1	151210 FUEL STOCK HOG FUEL-KFGS	809,774	441,615		1,251,389		441,615			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	17,695,737	8,130,561	2,461,614	28,287,912		6,496,768		1,633,793	2,461,614
1	154300 PLANT MATERIALS & OPER SUP-CS2	615,311	335,564		950,875		335,564			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,760,276	959,978		2,720,254		959,978			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	134	61	19	214		49		12	19
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	38,517	17,697	5,358	61,572		14,141		3,556	5,358
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,575	723	219	2,517		578		145	219
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	44,429,134			44,429,134	33,436,251		10,992,883		
TOTAL		66,756,211	10,652,835	2,467,210	79,876,256	33,436,251	9,015,329	10,992,883	1,637,506	2,467,210

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						