

RECEIVED
RECORDS MANAGEMENT

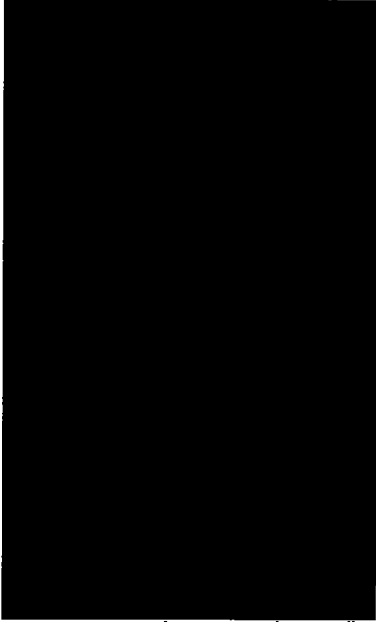
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STATE OF WASH.
UTIL. AND TRANS. COMMISSION

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN For Month Ended November 30, 2015 Average of Monthly Averages Basis	
Ref/Basis Account Description	

System Washington Idaho



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

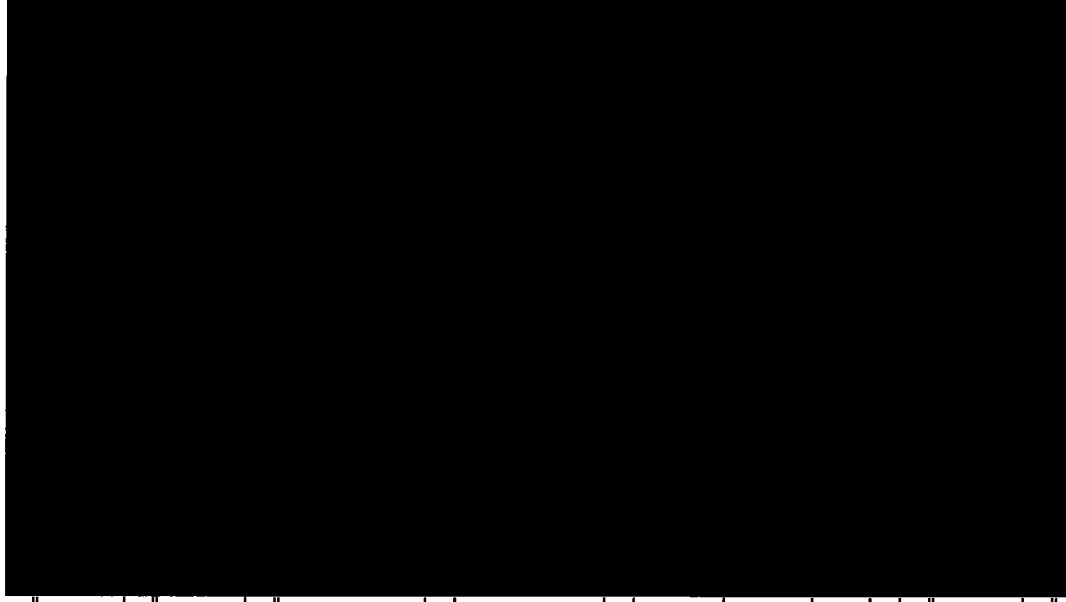
Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

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

Based on Data from:

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	11-01-2015 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	11-01-2015 thru 11-30-2015



01-01-2014 thru 12-31-2014

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended November 30, 2015

Average of Monthly Averages Basis

Input	Electric	Gas North	Oregon Gas
Elec/Gas North/Oregon 4-Factor			
Direct O & M Accts 500 - 894			
Direct O & M Accts 901 - 935			
Direct O & M Accts 901 - 905 Utility 9 Only			
Adjustments			
Total			
Percentage			
Direct Labor Accts 500 - 894			
Direct Labor Accts 901 - 935			
Direct Labor Accts 901 - 905 Utility 9 Only			
Total			
Percentage			
Number of Customers at			
Percentage			
Net Direct Plant			
Percentage			
Total Percentages			
Average (CD AA)			

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended November 30, 2015

Average of Monthly Averages Basis

01-01-2014 thru 12-31-2014

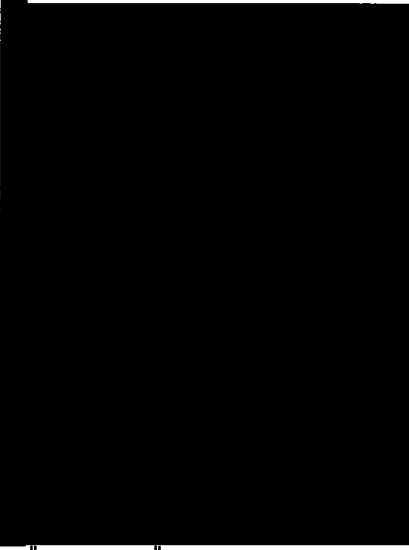
Total Electric Gas North Oregon Gas

Input	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 Month Ended November 30, 2015
 Average of Monthly Averages Basis

		Total	Electric	Gas North	Oregon Gas
01-01-2014 thru 12-31-2014					
Input	Elec/Gas North 4-Factor				
	Direct O & M Accts 580 - 894				
	Direct O & M Accts 901 - 935				
	Adjustments				
	Total				
	Percentage				
	Direct Labor Accts 580 - 894				
	Direct Labor Accts 901 - 935				
	Total				
	Percentage				
	Number of Customers at				
	Percentage				
	Net Direct Plant				
	Percentage				
	Total Percentages				
	Average (CD ANID/MWA)				
9					
JP	Gas North/Oregon JP Factor %				
		01-01-2014 thru 12-31-2014			
10	Actual Annual Throughput				
	Percent	01-01-2014 thru 12-31-2014			
11	Book Depreciation				
	Percent	11-01-2015 thru 11-30-2015			
12	Net Gas Plant (before DFIT) - AMA				
	Percent	10-01-2015 thru 11-30-2015			
13	G-PLT Net Gas General Plant - AMA				
	Percent	10-01-2015 thru 11-30-2015			
14	Net Allocated Schedule M's - AMA				
	Percent	11-01-2015 thru 11-30-2015			

RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended November 30, 2015	
Average of Monthly Averages Basis	
99 Input Not Allocated	



**** The following is obsolete as of 201412 and will not be printed. ***

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

**** 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

AVISTA UTILITIES

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
 For Month Ended November 30, 2015
 Average of Monthly Averages Basis

Report ID:
G-OPS-1A

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

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES										
SALES OF GAS:										
99	480000									
99	4812XX									
99	4813XX									
99	481400									
99	484000									
99	499XXX									
TOTAL SALES TO ULTIMATE CUSTOMER										
OTHER OPERATING REVENUES:										
99	483XXX									
4	488000									
99	4893XX									
99	493000									
4	495XXX									
99	496100									
TOTAL OTHER OPERATING REVENUES										
TOTAL GAS REVENUES										
PRODUCTION EXPENSES:										
G-804	804/805									
99	808XXX									
99	811000									
10	813000									
99	813010									
TOTAL PRODUCTION EXPENSES										
UNDERGROUND STORAGE EXPENSES:										
1	814000									
1	824000									
1	837000									
TOTAL UNDERGROUND STORAGE OPE										
G-DEPX	Depreciation Expense-Underground Storage									
G-AMTX	Amortization Expense-Underground Storage									
G-OTX	Taxes Other Than FIT									
TOTAL UG STORAGE DEPR/AMRT/NON-										

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended November 30, 2015	
Average of Monthly Averages Basis	
Ref/Basis Account Description	

AVISTA UTILITIES

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

TOTAL UNDERGROUND STORAGE EXPENSES									
------------------------------------	--	--	--	--	--	--	--	--	--

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended November 30, 2015		
Average of Monthly Averages Basis		
Ref/Basis Account	Description	

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 Month Ended November 30, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
G-OPS-1A

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

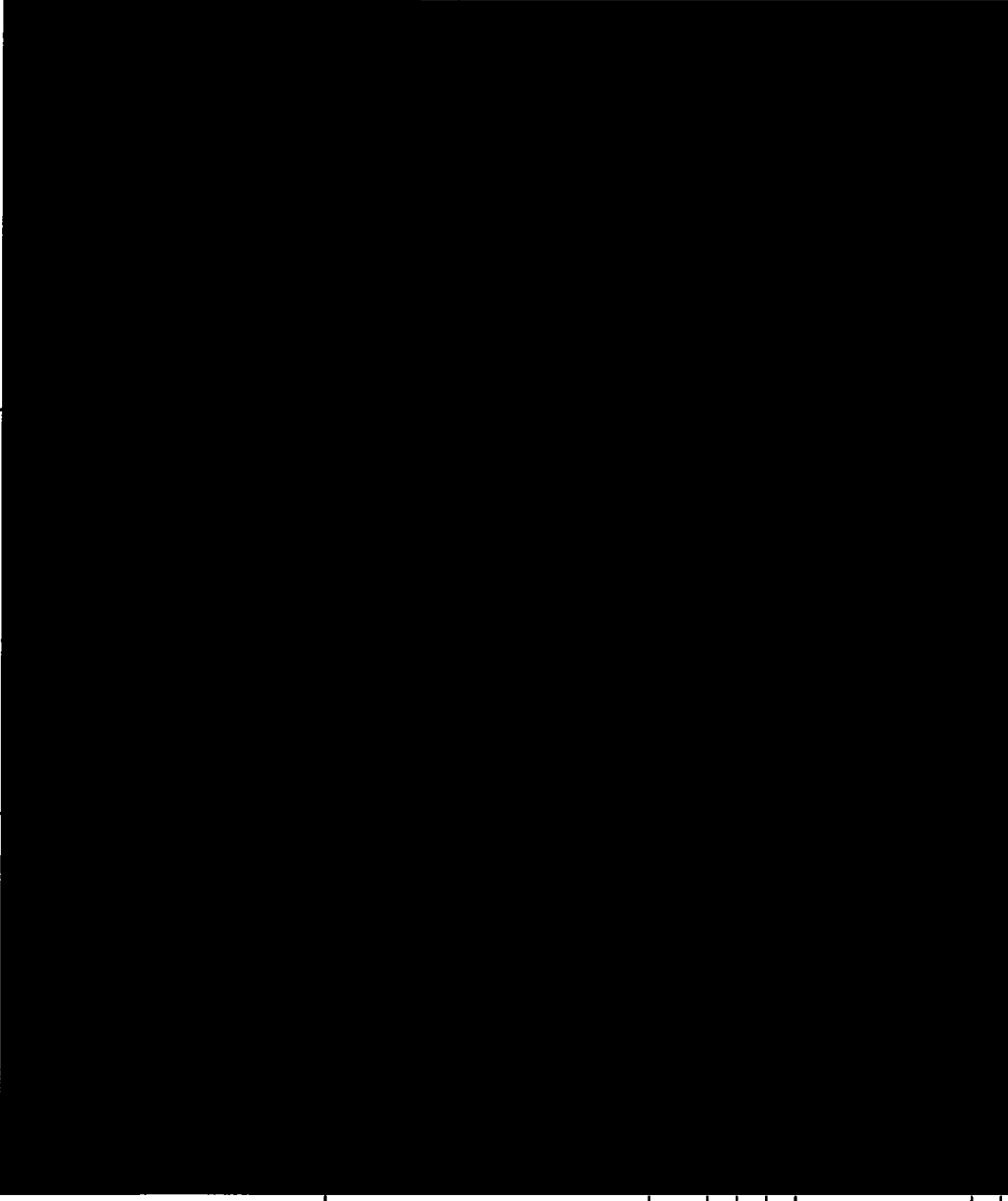
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:										
2	901000									
	Supervision									
2	902000									
	Meter Reading Expenses									
G-903	903XXX									
	Customer Records & Collection Expenses									
2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

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended November 30, 2015		
Average of Monthly Averages Basis		
Ref/Basis Account	Description	

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)										



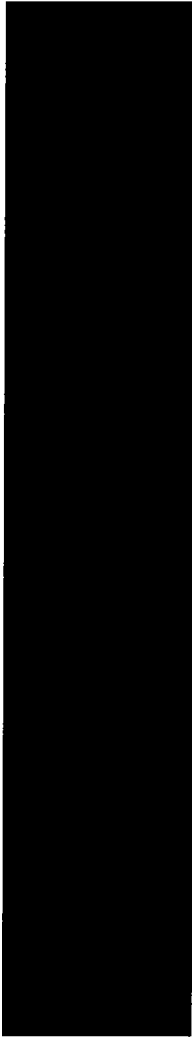
RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended November 30, 2015		
Average of Monthly Averages Basis		
Ref/Basis Account	Description	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS
GAS ALLOCATION OF OTHER REVENUE
 For Month Ended November 30, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
G-495-1A

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

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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS Report ID:
ALLOCATION OF PURCHASED GAS COSTS G-804-1A
 For Month Ended November 30, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES

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

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

ALLOCATION RATIOS:

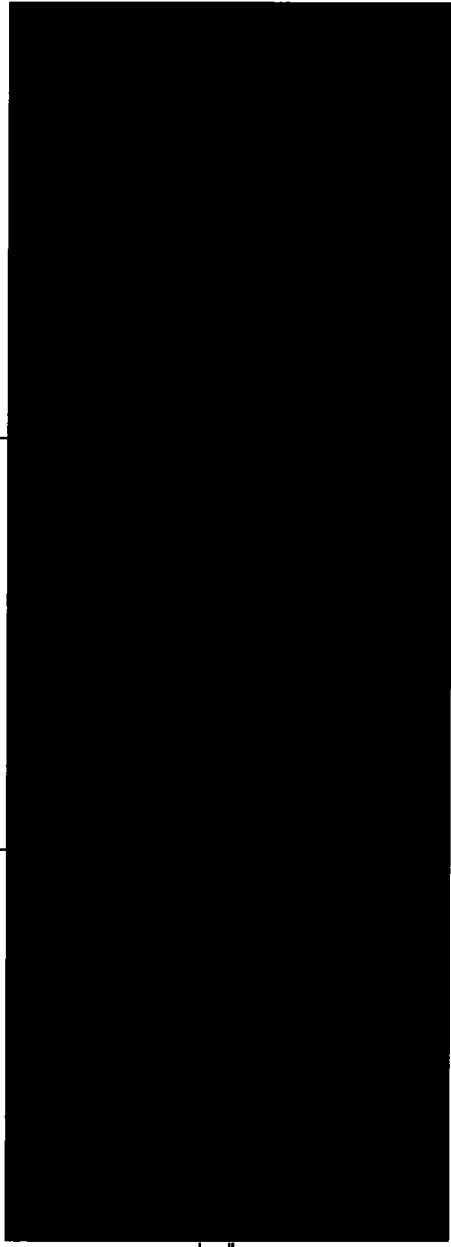
G-ALL	1	System Contract Demand
G-ALL	6	Actual Therms Purchased
G-ALL	99	Not Allocated

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 903
 For Month Ended November 30, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES

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

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



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

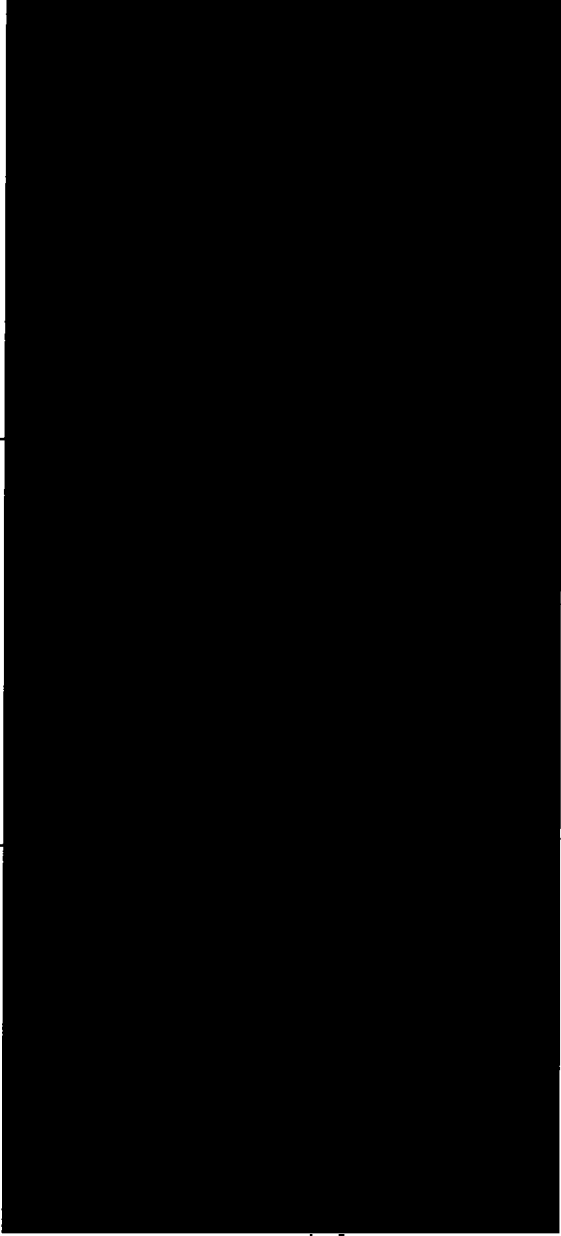
ALLOCATION RATIOS:
 G-ALL 2 Number of Customers
 G-ALL 12 Net Gas Plant (before DFIT) - AMA

RESULTS OF OPERATIONS		Report ID:
ALLOCATION OF ACCOUNT 908		G-908-1A
For Month Ended November 30, 2015		
Average of Monthly Averages Basis		
Ref/Basi:Account	Description	

AVISTA UTILITIES

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

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



ALLOCATION RATIOS:
 G-ALL 2 Number of Customers
 G-ALL 99 Not Allocated

AVISTA UTILITIES

RESULTS OF OPERATIONS
INTEREST DEDUCTION FOR FIT--GAS NORTH
 For Month Ended November 30, 2015
 Average of Monthly Averages Basis

Report ID:
G-INT-1A

Ref/Basis Description System Washington Idaho

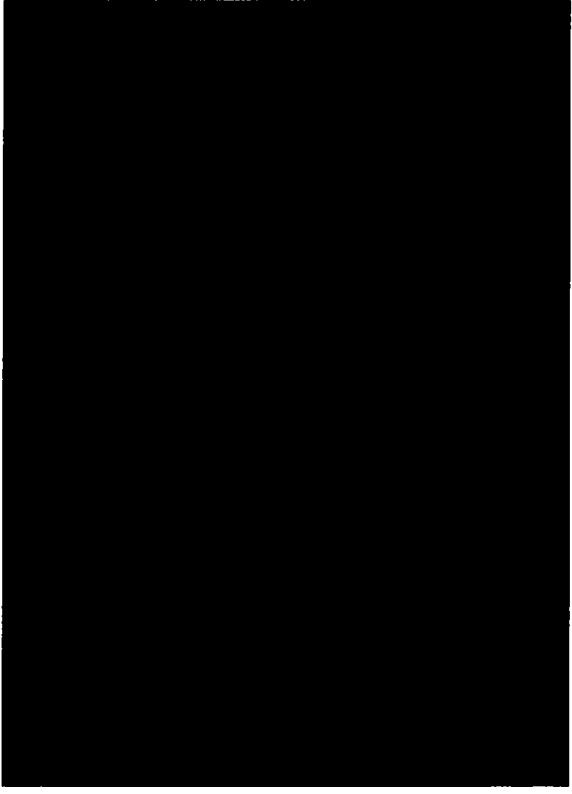
Debt
 1 Capital Structure - Debt Ratio
 2 Cost of Debt
 Total Cost of Debt

Total Weighted Cost

G-APL Net Rate Base

Interest Deduction for FIT Calculation

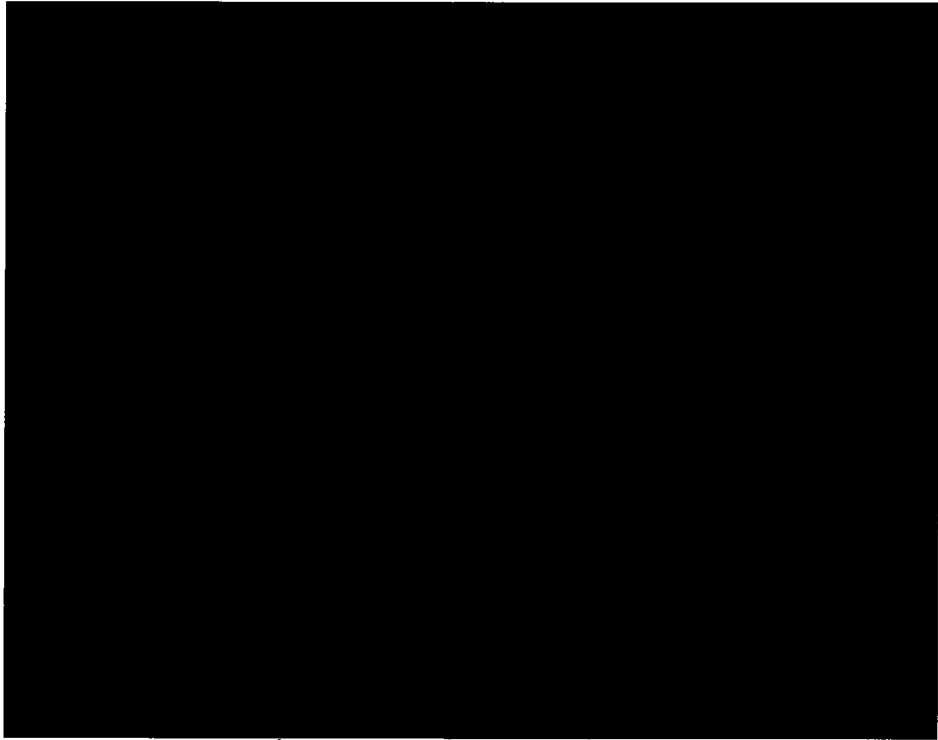
1 AMA Actual Debt Ratio
 2 AMA Actual Debt Cost



AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
FEDERAL INCOME TAXES--GAS		G-FIT-1A
For Month Ended November 30, 2015		
Average of Monthly Averages Basis		
Ref/Basis	Description	

System Washington Idaho



G-OPS	Calculation of Taxable Operating Income:	
	Operating Revenue	
G-OPS	Operating & Maintenance Expense	
G-OPS	Book Deprec/Amort and Reg Amortizations	
G-OTX	Taxes Other than FIT	
	Net Operating Income Before FIT	
G-INT	Less: Interest Expense	
G-SCM	Schedule M Adjustments	
	Taxable Net Operating Income	
	Tax Rate	
	Total Federal Income Tax	
G-DTE	Deferred FIT	
99	411400 Amortized Investment Tax Credit	
	Total FIT/Deferred FIT & ITC	
ALLOCATION RATIOS:		
G-ALL	99	Not Allocated

AVISTA UTILITIES

Report ID:
G-SCM-1A

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
 For Month Ended November 30, 2015
 Average of Monthly Averages Basis

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

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

TOTAL SCHEDULE M ADJUSTMENTS

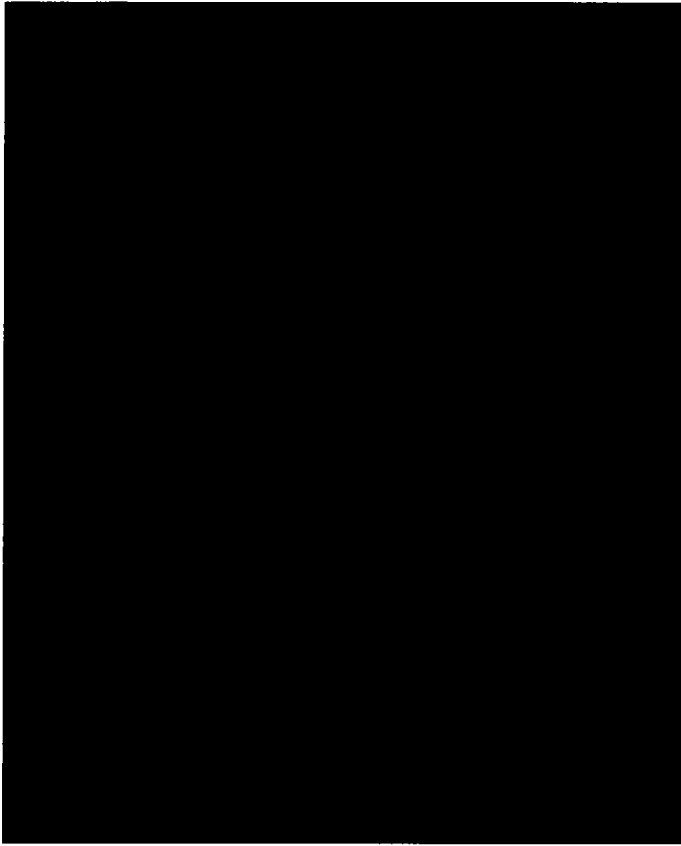
ALLOCATION RATIOS:

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

AVISTA UTILITIES

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

Ref/Basis Account Description System Washington Idaho



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

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

Total Deferred Federal Income Tax Expense

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX		G-OTX-1A
For Month Ended November 30, 2015		
Average of Monthly Averages Basis		
Ref/Basi:	Account	Description

AVISTA UTILITIES

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

Total

Allocated

Direct

Allocated

Total

Direct

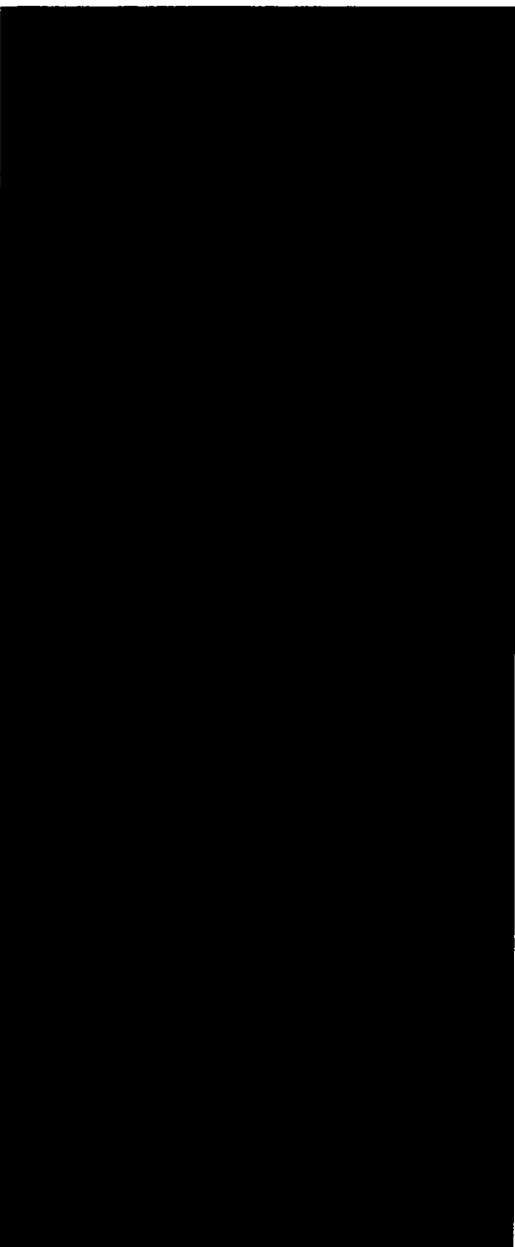
Allocated

Total

Direct

Allocated

Total



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

99 408110 DISTRIBUTION
State Excise Tax
99 408120 Municipal Occupation & License Tax
99 408130 Excise Tax
99 408160 Miscellaneous State or Local Tax
99 408170 R&P Property Tax - Distribution
99 409100 State Income Tax
TOTAL DISTRIBUTION TAX

TOTAL TAXES OTHER THAN FIT

ALLOCATION RATIOS:
G-ALL 1 System Contract Demand

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-1A
For Month Ended November 30, 2015		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
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 Month Ended November 30, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
G-PLT-1A

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

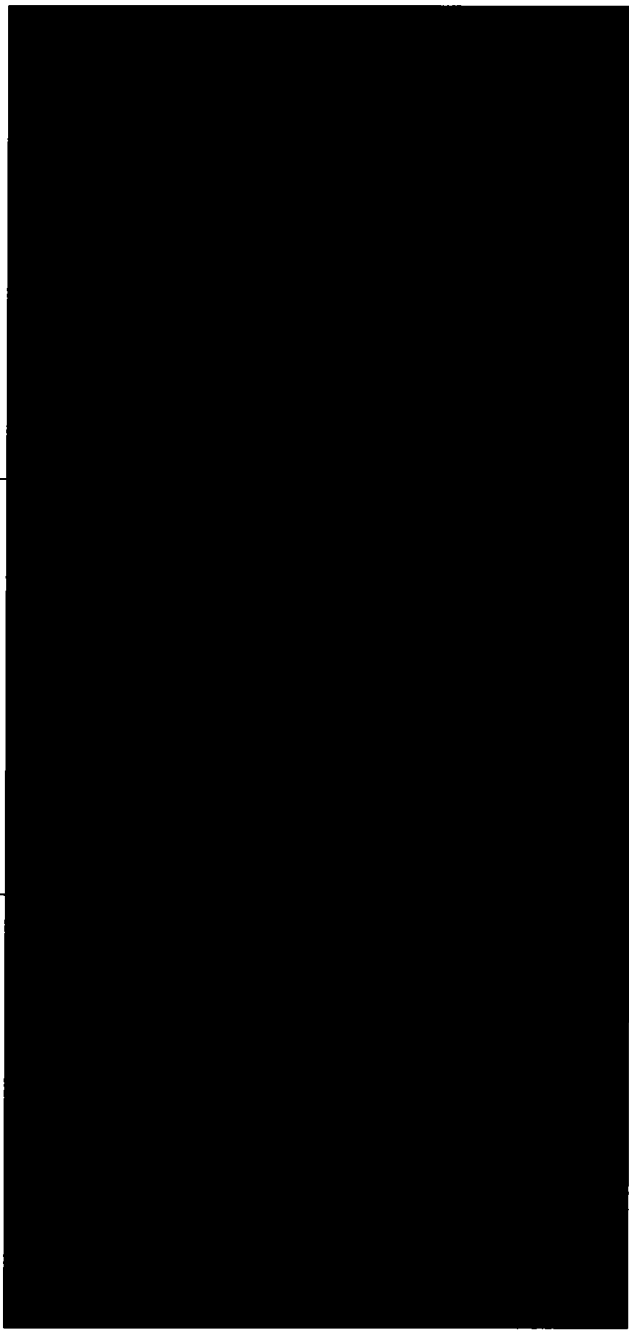
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment						
4	396XXX	Power Operated Equipment						
4	397XXX	Communications Equipment						
4	398000	Miscellaneous Equipment						
		TOTAL GENERAL PLANT						
		TOTAL PLANT IN SERVICE						
		ACCUMULATED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

RESULTS OF OPERATIONS
ADJUSTMENTS TO NET GAS UTILITY PLANT
 For Month Ended November 30, 2015
 Average of Monthly Averages Basis
 Ref/Basis Account Description

Report ID:
G-APL-1A

AVISTA UTILITIES

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



G-PLT NET GAS PLANT IN SERVICE
 4 253850 Gain on Sale of General Office Bldg
 4 190850 DFIT - Gain on Sale of General Office Bldg
 1 117100 Gas Stored - Recoverable Base Gas
 1 164100 Gas Inventory--Jackson Prairie
 4 252000 Customer Advances
 99 235199 Customer Deposits
 C-WKC Working Capital
 99 186710 DSM Programs
TOTAL OTHER ADJUSTMENTS

NET RATE BASE

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

AVISTA UTILITIES

RESULTS OF OPERATIONS
GAS-NORTH DEPRECIATION EXPENSE
 For Month Ended November 30, 2015
 Average of Monthly Averages Basis

Report ID:
G-DEPX-1A

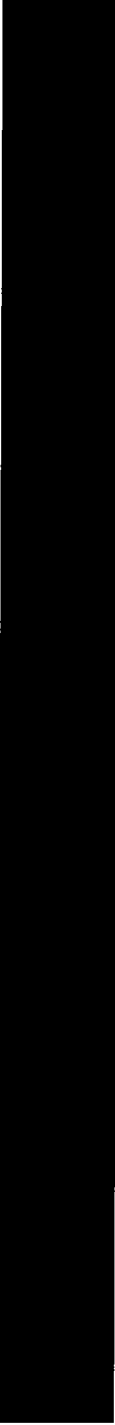
Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH ***** Direct Allocated	***** WASHINGTON ***** Direct Allocated	***** IDAHO ***** Direct Allocated	Total
Electric Production								
Steam (ED-AN)								
Hydro (ED-AN)								
Other (ED-AN)								
Total Electric Production								
Electric Transmission								
ED-AN								
Total Electric Transmission								
Electric Distribution								
ED-AN								
ED-ID								
ED-WA								
Total Electric Distribution								
Gas Underground Storage								
1 GD-AN								
GD-OR								
Total Gas Underground Storage								
Gas Distribution								
6 GD-AN								
GD-ID								
GD-WA								
GD-OR								
Total Gas Distribution								
General Plant								
ED-AN								
ED-ID								
ED-WA								
7,4 CD-AA								
9,4 CD-AN								
9 CD-ID								
9 CD-WA								
8,4 GD-AA								
4 GD-AN								
GD-ID								
GD-WA								
GD-OR								
Total General Plant								
Total Depreciation Expense								

Allocation Ratios:
 Service -

AVISTA UTILITIES

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

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



AVISTA UTILITIES

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

Report ID:
G-AMTX-1A

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Production/Transmission										
Franchises (302000)										
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-1A

AVISTA UTILITIES

GAS-NORTH ACCUMULATED DEPRECIATION
For Month Ended November 30, 2015
Average of Monthly Averages Basis

Ref/Basis	System Total	Assigned or Allocated to Electric		Assigned or Allocated to Gas-North		Assigned or Allocated to Gas-South		***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
		Allocated	to Electric	Allocated	to Gas-North	Allocated	to Gas-South	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														
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
Page 1 of 2						

AVISTA UTILITIES

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

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



RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Month Ended November 30, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
G-AAAMT-1A

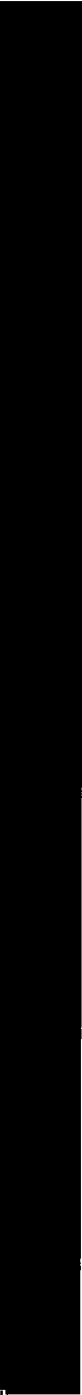
Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
			Total	Total	Total	Total	Total	Total	Total	Total
Production/Transmission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

Allocation Ratios:
 Service -

Electric Gas-North Gas-South Washington Idaho

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Month Ended November 30, 2015
Average of Monthly Averages Basis

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



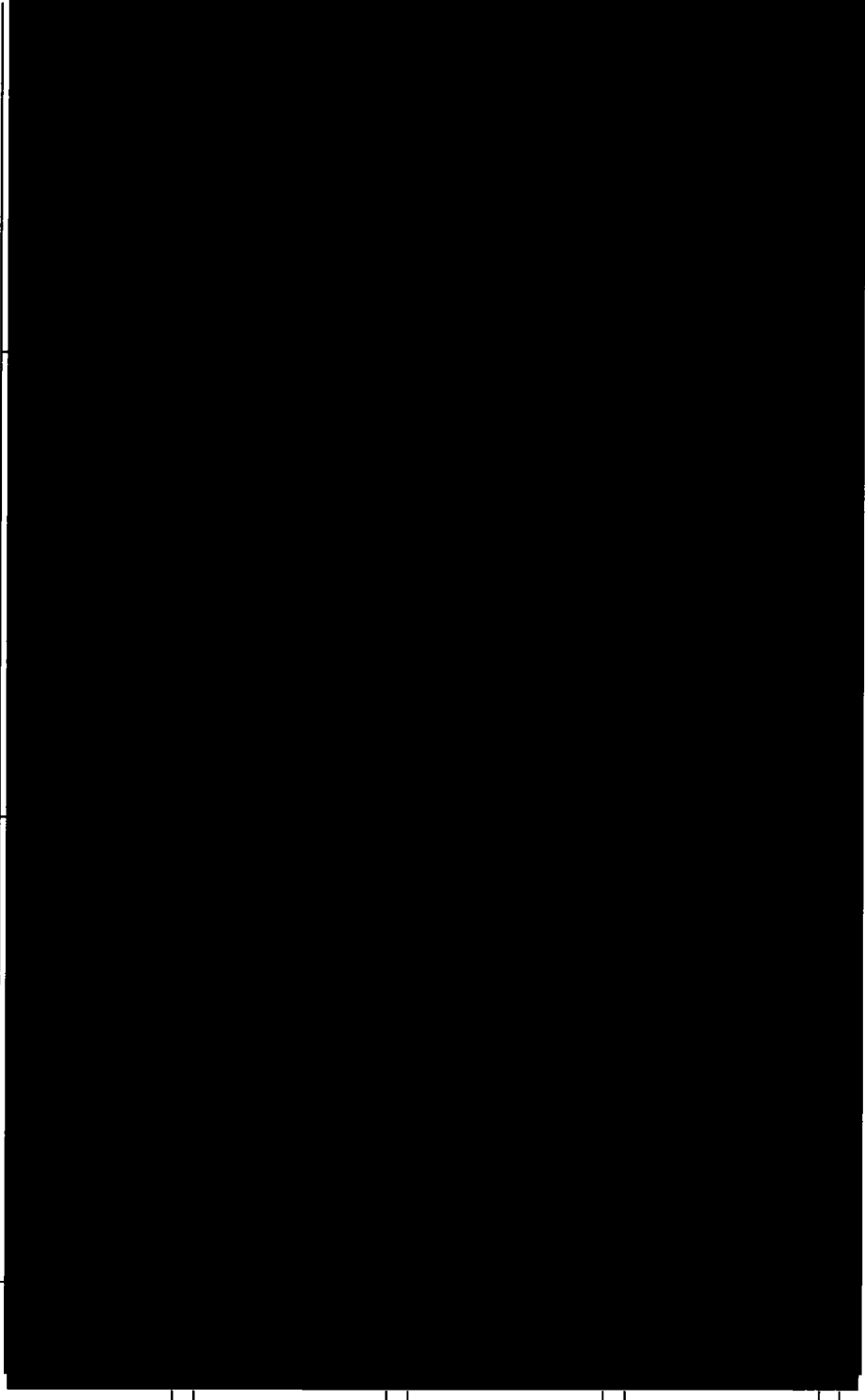
Report ID:
G-AAAMT-1A

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

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-GPL-1A

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

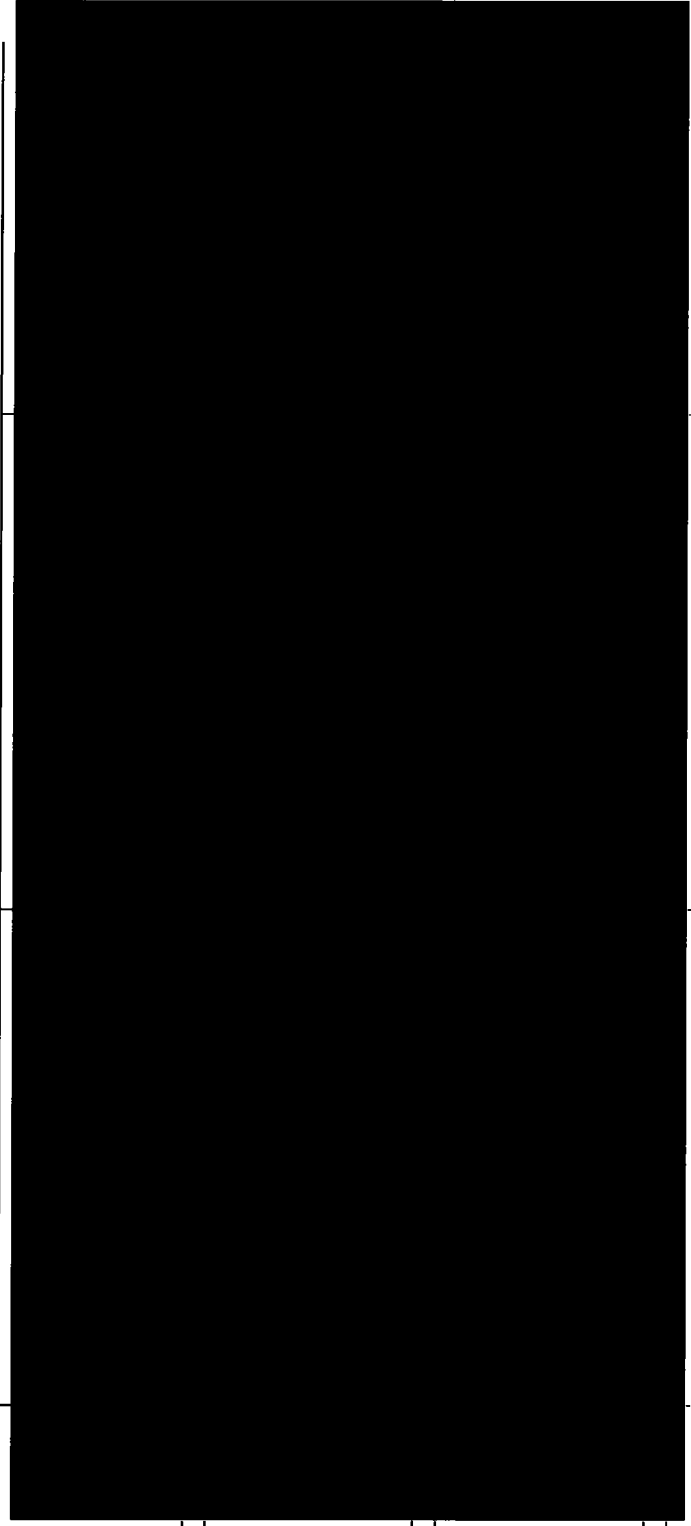


RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Month Ended November 30, 2015
 Average of Monthly Averages Basis

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-GPL-1A

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	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									
		TOTAL ACCOUNT									
	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									
		TOTAL ACCOUNT									
	395000	Laboratory Equipment									
99		ED-WA / ID / AN									
99		GD-WA / ID / AN									
99		GD-OR / AS									
8		GD-AA									
7		CD-AA									
9		CD-WA / ID / AN									
		TOTAL ACCOUNT									



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

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-GPL-1A

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

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

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

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-IPL-1A

***** 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												
		TOTAL ACCOUNT												
	303100	Misc Intangible Plant-M												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
	303110	Misc Intangible Plant-P												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
8		CD-WA / ID / AN												
		TOTAL ACCOUNT												
		TOTAL												

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

AVISTA UTILITIES

Gas-North Copy

RESULTS OF OPERATIONS		Report ID:
COMMON ACCUMULATED DEFERRED FIT		C-DTX-1A
For Month Ended November 30, 2015		
Average of Monthly Averages Basis		
Ref/Basis	Account Description	

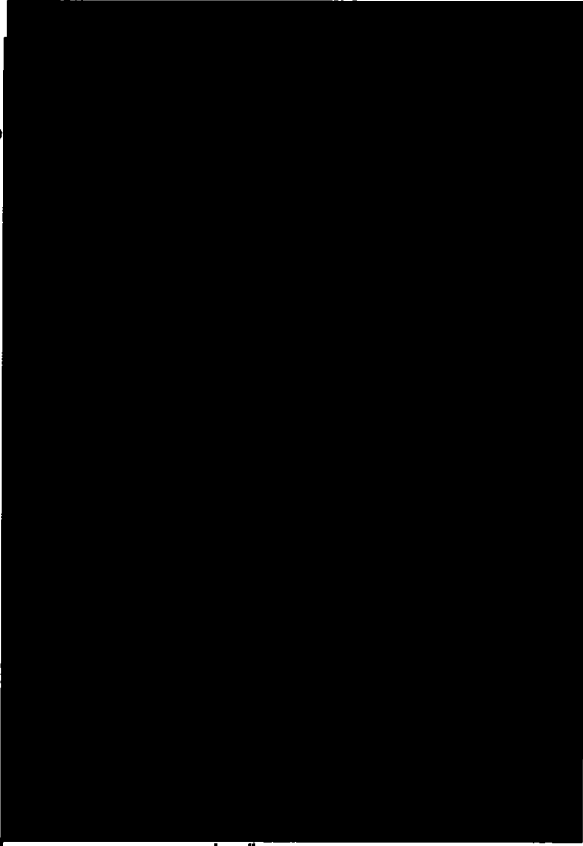
Total Electric Gas North Oregon Gas

Deferred FIT - Common Plant (For Report APL)

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

ALLOCATION RATIOS:

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



AVISTA UTILITIES

Report ID:
C-WKC-1A

Gas-North Copy

For Month Ended November 30, 2015
 Average of Monthly Averages Basis

***** SYSTEM *****
 Washington Idaho Oregon Total

***** ELECTRIC *****
 Washington Idaho

***** GAS NORTH *****
 Washington Idaho

GAS SOUTH
 Oregon

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-COLSTRI			
7/4	154500	SUPPLY CHAIN RECEIVING INVENTORY			
7/4	154550	SUPPLY CHAIN AVERAGE COST VARIANC			
7/4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE			
99	163998	COMMON WORKING CAPITAL			
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL			

TOTAL

ALLOCATION RATIOS:

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

