

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	4,291,790	2,647,367	1,644,423
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	4,291,790	2,647,367	1,644,423
G-APL	Gas Net Adjusted Rate Base	414,352,064	280,579,694	133,772,370
	RATE OF RETURN	1.036%	0.944%	1.229%

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 Month Ended November 30, 2015
 Average of Monthly Averages Basis

Report ID:
G-ALL-1A

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	11-01-2015 thru 11-30-2015	1,378,526 100.000%	1,080,330 78.368%	298,196 21.632%
	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	11-01-2015 thru 11-30-2015	31,780,315 100.000%	21,947,486 69.060%	9,832,829 30.940%

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

Report ID:
G-ALL-1A

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%

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

Report ID:
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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%

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

Report ID:
G-ALL-1A

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	Washington	Idaho	
			247,081,167	170,084,636	76,996,531	
			100.000%	68.838%	31.162%	
11	Book Depreciation Percent	11-01-2015 thru 11-30-2015	1,597,879	1,081,830	516,049	
			100.000%	67.704%	32.296%	
12	Net Gas Plant (before DFIT) - AMA Percent	10-01-2015 thru 11-30-2015	475,161,887	319,323,039	155,838,848	
			100.000%	67.203%	32.797%	
13	G-PLT Net Gas General Plant - AMA Percent	10-01-2015 thru 11-30-2015	51,754,723	37,238,494	14,516,229	
			100.000%	71.952%	28.048%	
14	Net Allocated Schedule M's - AMA Percent	11-01-2015 thru 11-30-2015	-567,455	-336,370	-231,085	
			100.000%	59.277%	40.723%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

**** The following is obsolete as of 201412 and will not be printed.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

16	Input	JP Factor			
		Percent	01-01-2014 thru 12-31-2014	0.000%	0.000% 0.000%

**** 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	Washington	Idaho
Input	Distribution	26,025,491	10,806,509
Input	General	0	0
	TOTAL	26,025,491	10,806,509

RESULTS OF OPERATIONS		Report ID: G-OPS-1A
GAS OPERATING STATEMENT		
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	
REVENUES											
SALES OF GAS:											
99	480000	Residential	11,189,108	0	11,189,108	7,827,045	0	7,827,045	3,362,063	0	3,362,063
99	4812XX	Commercial - Firm & Interruptible	5,224,968	0	5,224,968	3,774,625	0	3,774,625	1,450,343	0	1,450,343
99	4813XX	Industrial-Firm	222,085	0	222,085	154,028	0	154,028	68,057	0	68,057
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	19,146	0	19,146	16,573	0	16,573	2,573	0	2,573
99	499XXX	Unbilled Revenue	8,320,903	0	8,320,903	5,823,129	0	5,823,129	2,497,774	0	2,497,774
		TOTAL SALES TO ULTIMATE CUSTOMERS	24,976,210	0	24,976,210	17,595,400	0	17,595,400	7,380,810	0	7,380,810
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	7,799,348	0	7,799,348	5,386,230	0	5,386,230	2,413,118	0	2,413,118
4	488000	Miscellaneous Service Revenues	1,104	0	1,104	684	0	684	420	0	420
99	4893XX	Transportation Revenues	368,004	0	368,004	330,695	0	330,695	37,309	0	37,309
99	493000	Rent from Gas Property	204	0	204	204	0	204	0	0	0
4	495XXX	Other Gas Revenues	361,198	13,872	375,070	245,173	9,816	254,989	116,025	4,056	120,081
99	496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
		TOTAL OTHER OPERATING REVENUES	8,529,858	13,872	8,543,730	5,962,986	9,816	5,972,802	2,566,872	4,056	2,570,928
		TOTAL GAS REVENUES	33,506,068	13,872	33,519,940	23,558,386	9,816	23,568,202	9,947,682	4,056	9,951,738
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	15,560,801	0	15,560,801	10,898,713	0	10,898,713	4,662,088	0	4,662,088
99	808XXX	Net Natural Gas Storage Transactions	3,365,901	0	3,365,901	2,324,491	0	2,324,491	1,041,410	0	1,041,410
99	811000	Gas Used for Products Extraction	(26,420)	0	(26,420)	(18,246)	0	(18,246)	(8,174)	0	(8,174)
10	813000	Other Gas Expenses	0	95,030	95,030	0	65,417	65,417	0	29,613	29,613
99	813010	Gas Technology Institute (GTI) Expenses	13,384	0	13,384	9,523	0	9,523	3,861	0	3,861
		TOTAL PRODUCTION EXPENSES	18,913,666	95,030	19,008,696	13,214,481	65,417	13,279,898	5,699,185	29,613	5,728,798
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	3,291	3,291	0	2,325	2,325	0	966	966
1	824000	Other Expenses	0	40,393	40,393	0	28,542	28,542	0	11,851	11,851
1	837000	Other Equipment	0	48,970	48,970	0	34,602	34,602	0	14,368	14,368
		TOTAL UNDERGROUND STORAGE OPER EXP	0	92,654	92,654	0	65,469	65,469	0	27,185	27,185
G-DEPX		Depreciation Expense-Underground Storage	0	54,291	54,291	0	38,362	38,362	0	15,929	15,929
G-AMTX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	22,543	22,543	0	15,929	15,929	0	6,614	6,614
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	76,853	76,853	0	54,304	54,304	0	22,549	22,549
		TOTAL UNDERGROUND STORAGE EXPENSES	0	169,507	169,507	0	119,773	119,773	0	49,734	49,734

RESULTS OF OPERATIONS	Report ID: G-OPS-1A
GAS OPERATING STATEMENT	
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	
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	27,974	97,212	125,186	19,745	76,183	95,928	8,229	21,029	29,258
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	458,448	63,899	522,347	342,369	50,076	392,445	116,079	13,823	129,902
3	875000	Measuring & Reg Sta Exp-General	2,884	0	2,884	1,663	0	1,663	1,221	0	1,221
3	876000	Measuring & Reg Sta Exp-Industrial	180	0	180	180	0	180	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	4,545	0	4,545	448	0	448	4,097	0	4,097
3	878000	Meter & House Regulator Expenses	157,671	5,529	163,200	151,124	4,333	155,457	6,547	1,196	7,743
3	879000	Customer Installation Expenses	185,663	10,394	196,057	121,759	8,146	129,905	63,904	2,248	66,152
3	880000	Other Expenses	73,252	46,922	120,174	52,291	36,772	89,063	20,961	10,150	31,111
3	881000	Rents	0	2,628	2,628	0	2,060	2,060	0	568	568
MAINTENANCE											
3	885000	Supervision & Engineering	13,429	0	13,429	8,528	0	8,528	4,901	0	4,901
3	887000	Mains	76,230	0	76,230	64,845	0	64,845	11,385	0	11,385
3	889000	Measuring & Reg Sta Exp-General	17,780	0	17,780	6,649	0	6,649	11,131	0	11,131
3	890000	Measuring & Reg Sta Exp-Industrial	36,982	0	36,982	32,832	0	32,832	4,150	0	4,150
3	891000	Measuring & Reg Sta Exp-City Gate	2,178	0	2,178	10	0	10	2,168	0	2,168
3	892000	Services	238,745	0	238,745	210,449	0	210,449	28,296	0	28,296
3	893000	Meters & House Regulators	82,565	33,359	115,924	67,438	26,143	93,581	15,127	7,216	22,343
3	894000	Other Equipment	0	12,744	12,744	0	9,987	9,987	0	2,757	2,757
		TOTAL DISTRIBUTION OPERATING EXP	1,378,526	272,687	1,651,213	1,080,330	213,700	1,294,030	298,196	58,987	357,183
G-DEPX		Depreciation Expense-Distribution	1,168,639	5,384	1,174,023	778,949	3,718	782,667	389,690	1,666	391,356
G-OTX		Taxes Other Than FIT	1,463,507	0	1,463,507	1,152,697	0	1,152,697	310,810	0	310,810
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	2,632,146	5,384	2,637,530	1,931,646	3,718	1,935,364	700,500	1,666	702,166
		TOTAL DISTRIBUTION EXPENSES	4,010,672	278,071	4,288,743	3,011,976	217,418	3,229,394	998,696	60,653	1,059,349

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
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	17,909	17,909	0	11,874	11,874	0	6,035	6,035
2	902000	Meter Reading Expenses	152,077	11,363	163,440	137,748	7,534	145,282	14,329	3,829	18,158
G-903	903XXX	Customer Records & Collection Expenses	67,262	369,196	436,458	42,694	244,792	287,486	24,568	124,404	148,972
2	904000	Uncollectible Accounts	0	158,503	158,503	0	105,094	105,094	0	53,409	53,409
2	905000	Misc Customer Accounts	0	11,582	11,582	0	7,679	7,679	0	3,903	3,903
TOTAL CUSTOMER ACCOUNTS EXPENSES			219,339	568,553	787,892	180,442	376,973	557,415	38,897	191,580	230,477
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	901,738	11,025	912,763	895,462	7,310	902,772	6,276	3,715	9,991
2	909000	Advertising	0	47,464	47,464	0	31,471	31,471	0	15,993	15,993
2	910000	Misc Customer Service & Info Exp	0	0	0	0	0	0	0	0	0
TOTAL CUSTOMER SERVICE & INFO EXP			901,738	58,489	960,227	895,462	38,781	934,243	6,276	19,708	25,984
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

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GAS OPERATING STATEMENT		
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
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	7,880	678,847	686,727	4,364	480,339	484,703	3,516	198,508	202,024
4	921000	Office Supplies & Expenses	1,368	79,183	80,551	1,368	56,028	57,396	0	23,155	23,155
4	922000	Admin. Expenses Transferred - Credit	0	(1,721)	(1,721)	0	(1,218)	(1,218)	0	(503)	(503)
4	923000	Outside Services Employed	1,115	183,731	184,846	1,115	130,004	131,119	0	53,727	53,727
4	924000	Property Insurance Premium	0	26,141	26,141	0	18,497	18,497	0	7,644	7,644
4	925XXX	Injuries and Damages	0	70,274	70,274	0	49,724	49,724	0	20,550	20,550
4	926XXX	Employee Pensions and Benefits	0	23,936	23,936	0	16,937	16,937	0	6,999	6,999
4	928000	Regulatory Commission Expenses	49,600	15,542	65,142	31,613	10,997	42,610	17,987	4,545	22,532
4	930000	Miscellaneous General Expenses	3,033	36,307	39,340	1,941	25,690	27,631	1,092	10,617	11,709
4	931000	Rents	0	18,413	18,413	0	13,029	13,029	0	5,384	5,384
4	935000	Maintenance of General Plant	24,700	181,422	206,122	18,962	128,371	147,333	5,738	53,051	58,789
TOTAL ADMIN & GEN OPERATING EXP			87,696	1,312,075	1,399,771	59,363	928,398	987,761	28,333	383,677	412,010
G-DEPX		Depreciation Expense-General Plant	30,956	338,612	369,568	21,207	239,595	260,802	9,749	99,017	108,766
G-AMTX		Amortization Expense - General Plant - 303000	2,864	9,964	12,828	2,072	7,051	9,123	792	2,913	3,705
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3	330	323,492	323,822	0	228,897	228,897	330	94,595	94,925
G-AMTX		Amortization Expense-General Plant - 390200, 391	0	438	438	0	310	310	0	128	128
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(143,284)	0	(143,284)	0	0	0	(143,284)	0	(143,284)
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	(64,094)	0	(64,094)	0	0	0	(64,094)	0	(64,094)
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(173,228)	672,506	499,278	23,279	475,853	499,132	(196,507)	196,653	146
TOTAL ADMIN & GENERAL EXPENSES			(85,532)	1,984,581	1,899,049	82,642	1,404,251	1,486,893	(168,174)	580,330	412,156
TOTAL EXPENSES BEFORE FIT			23,959,883	3,154,231	27,114,114	17,385,003	2,222,613	19,607,616	6,574,880	931,618	7,506,498
NET OPERATING INCOME (LOSS) BEFORE FIT					6,405,826			3,960,586			2,445,240
G-FIT		FEDERAL INCOME TAX			2,693,078			1,845,218			847,860
G-FIT		DEFERRED FEDERAL INCOME TAX			(576,537)			(530,342)			(46,195)
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(2,505)			(1,657)			(848)
GAS NET OPERATING INCOME (LOSS)					4,291,790			2,647,367			1,644,423

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	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%		78.368%		21.632%
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-495-1A
For Month Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU	4,372	13,872	18,244	4,372	9,816	14,188	0	4,056	4,056
4	495028	DEFERRED EXCHANGE RESERVATION	375,000	0	375,000	258,975	0	258,975	116,025	0	116,025
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	88,069	0	88,069	88,069	0	88,069	0	0	0
4	495328	RESIDENTIAL DECOUPLING DEFERRE	(242,061)	0	(242,061)	(242,061)	0	(242,061)	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	135,818	0	135,818	135,818	0	135,818	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	361,198	13,872	375,070	245,173	9,816	254,989	116,025	4,056	120,081

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-804-1A
For Month Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	10,175,506	0	10,175,506	7,024,287	0	7,024,287	3,151,219	0	3,151,219
1	804001	Pipeline Demand Costs	2,150,529	0	2,150,529	1,519,564	0	1,519,564	630,965	0	630,965
1	804002	Transport Variable Charges	119,164	0	119,164	84,201	0	84,201	34,963	0	34,963
6	804010	Gas Costs - Fixed Hedge	26,451	0	26,451	18,267	0	18,267	8,184	0	8,184
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	36,609	0	36,609	25,282	0	25,282	11,327	0	11,327
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	1,155,504	0	1,155,504	797,991	0	797,991	357,513	0	357,513
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	485,602	0	485,602	335,357	0	335,357	150,245	0	150,245
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(837,652)	0	(837,652)	(516,690)	0	(516,690)	(320,962)	0	(320,962)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	2,249,088	0	2,249,088	1,610,454	0	1,610,454	638,634	0	638,634
		TOTAL PURCHASED GAS COSTS	15,560,801	0	15,560,801	10,898,713	0	10,898,713	4,662,088	0	4,662,088

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	6	Actual Therms Purchased	100.000%	69.060%	30.940%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-1A
For Month Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	67,262	369,196	436,458	42,694	244,792	287,486	24,568	124,404	148,972
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			67,262	369,196	436,458	42,694	244,792	287,486	24,568	124,404	148,972

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.304%	33.696%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.203%	32.797%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	20,868	11,025	31,893	14,592	7,310	21,902	6,276	3,715	9,991
99	908600	Public Purpose Tariff Rider Expense Offset	444,954	0	444,954	444,954	0	444,954	0	0	0
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	435,916	0	435,916	435,916	0	435,916	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			901,738	11,025	912,763	895,462	7,310	902,772	6,276	3,715	9,991

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-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended November 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.86%	51.86%
2	Cost of Debt		5.262%	5.233%
	Total Cost of Debt		2.729%	2.714%
	Total Weighted Cost		2.729%	2.714%
G-APL	Net Rate Base	414,352,064	280,579,694	133,772,370
	Interest Deduction for FIT Calculation	11,287,602	7,657,020	3,630,582
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	33,519,940	23,568,202	9,951,738
G-OPS	Operating & Maintenance Expense	23,900,453	17,118,816	6,781,637
G-OPS	Book Deprec/Amort and Reg Amortizations	1,727,611	1,320,174	407,437
G-OTX	Taxes Other than FIT	1,486,050	1,168,626	317,424
	Net Operating Income Before FIT	6,405,826	3,960,586	2,445,240
G-INT	Less: Interest Expense	940,634	638,085	302,549
G-SCM	Schedule M Adjustments	2,229,316	1,949,549	279,767
	Taxable Net Operating Income	7,694,508	5,272,050	2,422,458
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	2,693,078	1,845,218	847,860
G-DTE	Deferred FIT	(576,537)	(530,342)	(46,195)
99	411400 Amortized Investment Tax Credit	(2,505)	(1,657)	(848)
	Total FIT/Deferred FIT & ITC	2,114,036	1,313,219	800,817
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,202,787	732,199	1,934,986	802,228	517,945	1,320,173	400,559	214,254	614,813
12	997001	Contributions In Aid of Construction	0	36,162	36,162	0	24,302	24,302	0	11,860	11,860
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	39,991	39,991	0	28,297	28,297	0	11,694	11,694
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	1,411,436	0	1,411,436	1,093,764	0	1,093,764	317,672	0	317,672
4	997015	Airplane Lease Payments	0	14,347	14,347	0	10,152	10,152	0	4,195	4,195
12	997016	Redemption Expense Amortization	0	24,458	24,458	0	16,437	16,437	0	8,021	8,021
4	997020	FAS87 Current Pension Accrual	0	259,256	259,256	0	183,444	183,444	0	75,812	75,812
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(18,205)	0	(18,205)	(18,205)	0	(18,205)	0	0	0
12	997032	Interest Rate Swaps	0	6,737	6,737	0	4,527	4,527	0	2,210	2,210
4	997033	DSM Tariff Rider	(27,784)	0	(27,784)	(27,784)	0	(27,784)	0	0	0
12	997048	AFUDC	0	(12,303)	(12,303)	0	(8,268)	(8,268)	0	(4,035)	(4,035)
11	997049	Tax Depreciation	0	(2,307,323)	(2,307,323)	0	(1,562,150)	(1,562,150)	0	(745,173)	(745,173)
1	997055	Deferred Gas Exchange	0	374,990	374,990	0	264,968	264,968	0	110,022	110,022
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	377,138	0	377,138	435,916	0	435,916	(58,778)	0	(58,778)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	131,441	131,441	0	88,991	88,991	0	42,450	42,450
4	997081	Deferred Compensation	0	127,711	127,711	0	90,366	90,366	0	37,345	37,345
4	997082	Meal Disallowances	0	12,926	12,926	0	9,146	9,146	0	3,780	3,780
4	997083	Paid Time Off	0	18,171	18,171	0	12,857	12,857	0	5,314	5,314
2	997084	Customer Uncollectibles	0	(26,219)	(26,219)	0	(17,384)	(17,384)	0	(8,835)	(8,835)
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	0	0	0	0	0	0	0	0
12	997102	Amort Idaho Earnings Test (254229)	(84,506)	0	(84,506)	0	0	0	(84,506)	0	(84,506)
99	997103	Def Project Compass	(64,094)	0	(64,094)	0	0	0	(64,094)	0	(64,094)
		TOTAL SCHEDULE M ADJUSTMENTS	2,945,372	(567,456)	2,229,316	2,285,919	(336,370)	1,949,549	510,853	(231,086)	279,767

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%	69.060%	30.940%
G-ALL	11	Book Depreciation	100.000%	67.704%	32.296%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.203%	32.797%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	23,240	13,776	9,464
99	410100	Deferred Federal Income Tax Exp	(425,896)	(366,721)	(59,175)
		SUBTOTAL	(402,656)	(352,945)	(49,711)
14	411100	Deferred Federal Income Tax Expense - Allocated	(41,882)	(24,826)	(17,056)
99	411100	Deferred Federal Income Tax Exp	(131,999)	(152,571)	20,572
		SUBTOTAL	(173,881)	(177,397)	3,516
		Total Deferred Federal Income Tax Expense	(576,537)	(530,342)	(46,195)

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	59.277%	40.723%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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	

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	22,543	22,543	0	15,929	15,929	0	6,614	6,614
		TOTAL UNDERGROUND STORAGE TAX	0	22,543	22,543	0	15,929	15,929	0	6,614	6,614
		DISTRIBUTION									
99	408110	State Excise Tax	460,724	0	460,724	460,724	0	460,724	0	0	0
99	408120	Municipal Occupation & License Tax	500,366	0	500,366	420,005	0	420,005	80,361	0	80,361
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	437,783	0	437,783	271,968	0	271,968	165,815	0	165,815
99	409100	State Income Tax	64,634	0	64,634	0	0	0	64,634	0	64,634
		TOTAL DISTRIBUTION TAX	1,463,507	0	1,463,507	1,152,697	0	1,152,697	310,810	0	310,810
		TOTAL TAXES OTHER THAN FIT	1,463,507	22,543	1,486,050	1,152,697	15,929	1,168,626	310,810	6,614	317,424

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
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RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-1A
For Month Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,502,915	1,803,858	3,306,773	1,022,594	1,276,374	2,298,968	480,321	527,484	1,007,805
4	3031XX	Misc Intangible IT Plant (3031XX)	20,339	32,167,266	32,187,605	0	22,760,914	22,760,914	20,339	9,406,352	9,426,691
TOTAL INTANGIBLE PLANT			1,523,254	33,971,124	35,494,378	1,022,594	24,037,288	25,059,882	500,660	9,933,836	10,434,496
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	1,791,008	1,791,008	0	1,265,526	1,265,526	0	525,482	525,482
1	352XXX	Wells	0	18,731,183	18,731,183	0	13,235,454	13,235,454	0	5,495,729	5,495,729
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	11,914,522	11,914,522	0	8,418,801	8,418,801	0	3,495,721	3,495,721
1	355000	Measuring & Regulating Equipment	0	585,276	585,276	0	413,556	413,556	0	171,720	171,720
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	1,895,015	1,895,015	0	1,339,018	1,339,018	0	555,997	555,997
TOTAL UNDERGROUND STORAGE PLANT			0	36,832,000	36,832,000	0	26,025,491	26,025,491	0	10,806,509	10,806,509
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	275,876,309	2,512,521	278,388,830	178,658,011	1,735,147	180,393,158	97,218,298	777,374	97,995,672
6	378000	Measuring & Reg Station Equip-General	5,481,399	127,101	5,608,500	3,304,184	87,776	3,391,960	2,177,215	39,325	2,216,540
6	379000	Measuring & Reg Station Equip-City Gate	6,306,214	0	6,306,214	1,966,666	0	1,966,666	4,339,548	0	4,339,548
6	380000	Services	193,448,324	0	193,448,324	131,851,150	0	131,851,150	61,597,174	0	61,597,174
6	381000	Meters	74,031,797	0	74,031,797	50,943,998	0	50,943,998	23,087,799	0	23,087,799
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	3,367,833	0	3,367,833	2,598,456	0	2,598,456	769,377	0	769,377
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			559,694,553	2,639,622	562,334,175	370,053,125	1,822,923	371,876,048	189,641,428	816,699	190,458,127
GENERAL PLANT											
4	389XXX	Land & Land Rights	702,647	1,613,127	2,315,774	609,711	1,141,416	1,751,127	92,936	471,711	564,647
4	390XXX	Structures & Improvements	4,994,244	18,243,766	23,238,010	3,742,212	12,908,924	16,651,136	1,252,032	5,334,842	6,586,874
4	391XXX	Office Furniture & Equipment	26,285	13,823,453	13,849,738	8,197	9,781,199	9,789,396	18,088	4,042,254	4,060,342
4	392XXX	Transportation Equipment	9,887,429	1,973,760	11,861,189	7,388,141	1,396,593	8,784,734	2,499,288	577,167	3,076,455
4	393000	Stores Equipment	151,597	668,855	820,452	114,199	473,268	587,467	37,398	195,587	232,985
4	394000	Tools, Shop & Garage Equipment	2,560,725	4,335,553	6,896,278	1,982,950	3,067,751	5,050,701	577,775	1,267,802	1,845,577
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	3,942,792	1,110,766	5,053,558	2,986,744	785,956	3,772,700	956,048	324,810	1,280,858
4	397XXX	Communications Equipment	2,270,334	8,688,953	10,959,287	852,539	6,148,129	7,000,668	1,417,795	2,540,824	3,958,619
4	398000	Miscellaneous Equipment	1,060	88,243	89,303	1,060	62,439	63,499	0	25,804	25,804
TOTAL GENERAL PLANT			24,577,120	50,944,095	75,521,215	17,715,926	36,047,022	53,762,948	6,861,194	14,897,073	21,758,267

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	585,794,927	124,386,841	710,181,768	388,791,645	87,932,724	476,724,369	197,003,282	36,454,117	233,457,399
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,012,516)	(14,012,516)	0	(9,901,244)	(9,901,244)	0	(4,111,272)	(4,111,272)
G-ADEP		Distribution Plant	(186,339,018)	(1,565,072)	(187,904,090)	(123,291,661)	(1,080,839)	(124,372,500)	(63,047,357)	(484,233)	(63,531,590)
G-ADEP		General Plant	(8,300,027)	(15,414,353)	(23,714,380)	(5,580,312)	(10,906,888)	(16,487,200)	(2,719,715)	(4,507,465)	(7,227,180)
		TOTAL ACCUMULATED DEPRECIATION	(194,639,045)	(30,991,941)	(225,630,986)	(128,871,973)	(21,888,971)	(150,760,944)	(65,767,072)	(9,102,970)	(74,870,042)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(193,323)	(260,429)	(453,752)	(138,458)	(184,274)	(322,732)	(54,865)	(76,155)	(131,020)
G-AAMT		Misc IT Intangible Plant - 3031XX	(6,809)	(8,636,165)	(8,642,974)	0	(6,110,777)	(6,110,777)	(6,809)	(2,525,388)	(2,532,197)
G-AAMT		Underground Storage	0	(240,058)	(240,058)	0	(169,625)	(169,625)	0	(70,433)	(70,433)
G-AAMT		General Plant - 390200, 396200	(4,598)	(47,514)	(52,112)	(3,634)	(33,620)	(37,254)	(964)	(13,894)	(14,858)
		TOTAL ACCUMULATED AMORTIZATION	(204,730)	(9,184,166)	(9,388,896)	(142,092)	(6,498,296)	(6,640,388)	(62,638)	(2,685,870)	(2,748,508)
		TOTAL ACCUMULATED DEPR/AMORT	(194,843,775)	(40,176,107)	(235,019,882)	(129,014,065)	(28,387,267)	(157,401,332)	(65,829,710)	(11,788,840)	(77,618,550)
		NET GAS UTILITY PLANT before DFIT	390,951,152	84,210,734	475,161,886	259,777,580	59,545,457	319,323,037	131,173,572	24,665,277	155,838,849
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(77,467,580)	(77,467,580)	0	(52,060,538)	(52,060,538)	0	(25,407,042)	(25,407,042)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(14,991,731)	(14,991,731)	0	(10,603,181)	(10,603,181)	0	(4,388,550)	(4,388,550)
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	(921,837)	(921,837)	0	(619,502)	(619,502)	0	(302,335)	(302,335)
		TOTAL ACCUMULATED DFIT	0	(93,489,067)	(93,489,067)	0	(63,359,582)	(63,359,582)	0	(30,129,485)	(30,129,485)
		NET GAS UTILITY PLANT	390,951,152	(9,278,333)	381,672,819	259,777,580	(3,814,125)	255,963,455	131,173,572	(5,464,208)	125,709,364

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%	69.060%	30.940%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.203%	32.797%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT NET GAS PLANT IN SERVICE	390,951,152	(9,278,333)	381,672,819	259,777,580	(3,814,125)	255,963,455	131,173,572	(5,464,208)	125,709,364
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	16,429,860	16,429,860	0	11,609,339	11,609,339	0	4,820,521	4,820,521
4 252000 Customer Advances	(81,232)	(126)	(81,358)	(11,804)	(89)	(11,893)	(69,428)	(37)	(69,465)
99 235199 Customer Deposits	(435,908)	0	(435,908)	(435,908)	0	(435,908)	0	0	0
C-WKC Working Capital	9,405,131	1,630,456	11,035,587	9,405,131	0	9,405,131	0	1,630,456	1,630,456
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	8,887,991	23,791,254	32,679,245	8,957,419	15,658,820	24,616,239	(69,428)	8,132,434	8,063,006
NET RATE BASE	399,839,143	14,512,921	414,352,064	268,734,999	11,844,695	280,579,694	131,104,144	2,668,226	133,772,370

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-1A
For Month Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	654,743	654,743											
Hydro (ED-AN)	748,439	748,439											
Other (ED-AN)	783,086	783,086											
Total Electric Production	2,186,268	2,186,268											
Electric Transmission													
ED-AN	931,940	931,940											
Total Electric Transmission	931,940	931,940											
Electric Distribution													
ED-AN	3,424	3,424											
ED-ID	1,302,045	1,302,045											
ED-WA	2,170,651	2,170,651											
Total Electric Distribution	3,476,120	3,476,120											
Gas Underground Storage													
1 GD-AN	54,291		54,291		54,291	54,291		38,362	38,362		15,929	15,929	
GD-OR	10,181			10,181									
Total Gas Underground Storage	64,472		54,291	10,181		54,291	54,291	38,362	38,362		15,929	15,929	
Gas Distribution													
6 GD-AN	5,384		5,384		5,384	5,384		3,718	3,718		1,666	1,666	
GD-ID	389,690		389,690		389,690	389,690				389,690			389,690
GD-WA	778,949		778,949		778,949	778,949	778,949		778,949				
GD-OR	511,638			511,638									
Total Gas Distribution	1,685,661		1,174,023	511,638	1,168,639	5,384	1,174,023	778,949	3,718	782,667	389,690	1,666	391,356
General Plant													
ED-AN	242,328	242,328											
ED-ID	16,464	16,464											
ED-WA	95,654	95,654											
7,4 CD-AA	1,557,179	1,114,115	307,558	135,506		307,558	307,558		217,622	217,622		89,936	89,936
9,4 CD-AN	58,761	46,271	12,490			12,490	12,490		8,838	8,838		3,652	3,652
9 CD-ID	27,628	21,755	5,873		5,873	5,873					5,873		5,873
9 CD-WA	15,159	11,937	3,222		3,222	3,222		3,222		3,222			
8,4 GD-AA	22,007		15,203	6,804		15,203	15,203		10,757	10,757		4,446	4,446
4 GD-AN	3,361		3,361			3,361	3,361		2,378	2,378		983	983
GD-ID	3,876		3,876		3,876	3,876					3,876		3,876
GD-WA	17,985		17,985		17,985	17,985		17,985		17,985			
GD-OR	17,478			17,478									
Total General Plant	2,077,880	1,548,524	369,568	159,788	30,956	338,612	369,568	21,207	239,595	260,802	9,749	99,017	108,766
Total Depreciation Expense	10,422,341	8,142,852	1,597,882	681,607	1,199,595	398,287	1,597,882	800,156	281,675	1,081,831	399,439	116,612	516,051

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	69.060%	30.940%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000) ED-AN	76,534	76,534											
Misc Intangible Plt (303000) ED-AN	20,003	20,003											
Total Production/Transmission	96,537	96,537											
Distribution													
Franchises (302000) ED-WA	2,013	2,013											
Misc Intangible Plt (303000) ED-WA	237	237											
Total Distribution	2,250	2,250											
General Plant - 303000													
7,4 CD-AA	49,579	35,473	9,792	4,314		9,792	9,792		6,929	6,929		2,863	2,863
9,4 CD-AN	810	638	172			172	172		122	122		50	50
GD-ID	792		792			792	792				792		792
GD-WA	2,072		2,072			2,072	2,072	2,072		2,072			
GD-OR	672			672									
Total General Plant - 303000	53,925	36,111	12,828	4,986	2,864	9,964	12,828	2,072	7,051	9,123	792	2,913	3,705
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	1,538,107	1,100,469	303,792	133,846		303,792	303,792		214,957	214,957		88,835	88,835
9,4 CD-AN	763	601	162			162	162		115	115		47	47
9,4 CD-ID	1,551	1,221	330			330	330				330		330
ED-AN	40,614	40,614											
ED-ID	396	396											
ED-WA	83,413	83,413											
8,4 GD-AA	28,283		19,538	8,745		19,538	19,538		13,825	13,825		5,713	5,713
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX	1,693,127	1,226,714	323,822	142,591	330	323,492	323,822		228,897	228,897	330	94,595	94,925
Gas Underground Storage													
1 GD-AN	19		19			19	19		13	13		6	6
Total Gas Underground Storage	19		19			19	19		13	13		6	6
General Plant - 390200, 396200													
7,4 CD-AA	2,219	1,588	438	193		438	438		310	310		128	128
4 ED-AN	44	44											
GD-OR	0			0									
Total General Plant- 390200, 396200	2,263	1,632	438	193		438	438		310	310		128	128
Total Amortization Expense	1,848,121	1,363,244	337,107	147,770	3,194	333,913	337,107	2,072	236,271	238,343	1,122	97,642	98,764

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-1A
For Month Ended November 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	(292,286,381)	(292,286,381)											
Hydro (ED-AN)	(138,099,904)	(138,099,904)											
Other (ED-AN)	(101,960,382)	(101,960,382)											
Total Electric Production	(532,346,667)	(532,346,667)											
Electric Transmission													
ED-AN	(201,202,613)	(201,202,613)											
Total Electric Transmission	(201,202,613)	(201,202,613)											
Electric Distribution													
ED-AN	(28,343)	(28,343)											
ED-ID	(175,663,400)	(175,663,400)											
ED-WA	(281,673,912)	(281,673,912)											
Total Electric Distribution	(457,365,655)	(457,365,655)											
Gas Underground Storage													
1 GD-AN	(14,012,516)		(14,012,516)		(14,012,516)	(14,012,516)		(9,901,244)	(9,901,244)		(4,111,272)	(4,111,272)	
GD-OR	(732,274)			(732,274)									
Total Gas Underground Storage	(14,744,790)		(14,012,516)	(732,274)		(14,012,516)	(14,012,516)		(9,901,244)	(9,901,244)		(4,111,272)	(4,111,272)
Gas Distribution													
6 GD-AN	(1,565,072)		(1,565,072)			(1,565,072)	(1,565,072)		(1,080,839)	(1,080,839)		(484,233)	(484,233)
GD-ID	(63,047,357)		(63,047,357)		(63,047,357)	(63,047,357)					(63,047,357)		(63,047,357)
GD-WA	(123,291,661)		(123,291,661)		(123,291,661)	(123,291,661)	(123,291,661)						
GD-OR	(96,706,948)			(96,706,948)									
Total Gas Distribution	(284,611,038)		(187,904,090)	(96,706,948)	(186,339,018)	(1,565,072)	(187,904,090)	(123,291,661)	(1,080,839)	(124,372,500)	(63,047,357)	(484,233)	(63,531,590)
General Plant													
ED-AN	(41,968,492)	(41,968,492)											
ED-ID	(7,901,426)	(7,901,426)											
ED-WA	(17,878,603)	(17,878,603)											
7,4 CD-AA	(47,797,988)	(34,198,026)	(9,440,581)	(4,159,381)		(9,440,581)	(9,440,581)		(6,679,966)	(6,679,966)		(2,760,615)	(2,760,615)
9,4 CD-AN	(12,370,671)	(9,741,161)	(2,629,510)			(2,629,510)	(2,629,510)		(1,860,589)	(1,860,589)		(768,921)	(768,921)
9 CD-ID	(5,538,591)	(4,361,308)	(1,177,283)		(1,177,283)	(1,177,283)					(1,177,283)		(1,177,283)
9 CD-WA	(2,838,828)	(2,235,407)	(603,421)		(603,421)	(603,421)		(603,421)		(603,421)			
8,4 GD-AA	(1,899,211)		(1,312,013)	(587,198)		(1,312,013)	(1,312,013)		(928,354)	(928,354)		(383,659)	(383,659)
4 GD-AN	(2,032,249)		(2,032,249)			(2,032,249)	(2,032,249)		(1,437,979)	(1,437,979)		(594,270)	(594,270)
GD-ID	(1,542,432)		(1,542,432)		(1,542,432)	(1,542,432)					(1,542,432)		(1,542,432)
GD-WA	(4,976,891)		(4,976,891)		(4,976,891)	(4,976,891)		(4,976,891)		(4,976,891)			
GD-OR	(4,349,432)			(4,349,432)									
Total General Plant	(151,094,814)	(118,284,423)	(23,714,380)	(9,096,011)	(8,300,027)	(15,414,353)	(23,714,380)	(5,580,312)	(10,906,888)	(16,487,200)	(2,719,715)	(4,507,465)	(7,227,180)
Total Accumulated Depreciation	(1,641,365,577)	(1,309,199,358)	(225,630,986)	(106,535,233)	(194,639,045)	(30,991,941)	(225,630,986)	(128,871,973)	(21,888,971)	(150,760,944)	(65,767,072)	(9,102,970)	(74,870,042)

Allocation Ratios:		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	69.060%	30.940%

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

Report ID:
G-AAMT-1A

AVISTA UTILITIES

Ref/Basis	System	Total	Assigned or	Assigned or	Assigned or	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
			Allocated to Electric	Allocated to Gas-North	Allocated to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission														
Franchises (302000)	ED-AN	(9,108,153)	(9,108,153)											
Misc Intangible Plt (303000)	ED-AN	(1,102,905)	(1,102,905)											
Total Production/Transmission		(10,211,058)	(10,211,058)											
Distribution														
Franchises (302000)	ED-WA	(142,216)	(142,216)											
Misc Intangible Plt (303000)	ED-WA	(30,520)	(30,520)											
Total Distribution		(172,736)	(172,736)											
General Plant - 303000														
7,4	CD-AA	(1,236,663)	(884,795)	(244,254)	(107,614)		(244,254)	(244,254)		(172,829)	(172,829)		(71,425)	(71,425)
9,4	CD-AN	(76,095)	(59,920)	(16,175)			(16,175)	(16,175)		(11,445)	(11,445)		(4,730)	(4,730)
	GD-ID	(54,865)		(54,865)		(54,865)	(54,865)	(54,865)				(54,865)		(54,865)
	GD-WA	(138,458)		(138,458)		(138,458)	(138,458)	(138,458)	(138,458)					
	GD-OR	(71,541)			(71,541)									
Total General Plant - 303000		(1,577,622)	(944,715)	(453,752)	(179,155)	(193,323)	(260,429)	(453,752)	(138,458)	(184,274)	(322,732)	(54,865)	(76,155)	(131,020)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(37,273,902)	(26,668,359)	(7,361,968)	(3,243,575)		(7,361,968)	(7,361,968)		(5,209,181)	(5,209,181)		(2,152,787)	(2,152,787)
9,4	CD-AN	(24,281)	(19,120)	(5,161)		(5,161)	(5,161)	(5,161)		(3,652)	(3,652)		(1,509)	(1,509)
9	CD-ID	(32,033)	(25,224)	(6,809)		(6,809)	(6,809)	(6,809)				(6,809)		(6,809)
	ED-AN	(688,558)	(688,558)											
	ED-ID	(17,392)	(17,392)											
	ED-WA	(2,643,282)	(2,643,282)											
8,4	GD-AA	(1,820,313)		(1,257,509)	(562,804)	(1,257,509)	(1,257,509)	(1,257,509)		(889,788)	(889,788)		(367,721)	(367,721)
4	GD-AN	(11,527)		(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 - 3031		(42,512,519)	(30,061,935)	(8,642,974)	(3,807,610)	(6,809)	(8,636,165)	(8,642,974)		(6,110,777)	(6,110,777)	(6,809)	(2,525,388)	(2,532,197)
Gas Underground Storage														
1	GD-AN	(240,058)		(240,058)			(240,058)	(240,058)		(169,625)	(169,625)		(70,433)	(70,433)
Total Gas Underground Storage		(240,058)		(240,058)			(240,058)	(240,058)		(169,625)	(169,625)		(70,433)	(70,433)
General Plant - 390200, 396200														
7,4	CD-AA	(240,566)	(172,118)	(47,514)	(20,934)		(47,514)	(47,514)		(33,620)	(33,620)		(13,894)	(13,894)
9	CD-ID	(4,537)	(3,573)	(964)		(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	(67,097)	(67,097)											
	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		(433,073)	(360,027)	(52,112)	(20,934)	(4,598)	(47,514)	(52,112)	(3,634)	(33,620)	(37,254)	(964)	(13,894)	(14,858)
Total Accumulated Amortization		(55,147,066)	(41,750,471)	(9,388,896)	(4,007,699)	(204,730)	(9,184,166)	(9,388,896)	(142,092)	(6,498,296)	(6,640,388)	(62,638)	(2,685,870)	(2,748,508)

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%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 30, 2015	
Average of Monthly Averages 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	0	848,544
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	7,846,595	0	0	5,614,003	5,614,003	0	0	1,549,781	1,549,781	0	682,811	682,811	0
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	0
		TOTAL ACCOUNT	10,929,781	504,639	706,567	5,871,446	7,082,652	609,711	92,936	1,613,127	2,315,774	848,544	682,811	1,531,355	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	7,093,454	1,049,430	2,164,230	3,879,794	7,093,454	0	0	0	0	0	0	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	0
99		GD-OR / AS	3,550,273	0	0	0	0	0	0	0	0	3,550,273	0	0	3,550,273
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	81,941,882	0	0	58,626,958	58,626,958	0	0	16,184,341	16,184,341	0	7,130,583	7,130,583	0
9		CD-WA / ID / AN	22,633,522	5,555,068	4,638,221	7,629,252	17,822,541	1,499,524	1,252,032	2,059,425	4,810,981	0	0	0	0
		TOTAL ACCOUNT	117,461,819	6,604,498	6,802,451	70,136,004	83,542,953	3,742,212	1,252,032	18,243,766	23,238,010	3,550,273	7,130,583	10,680,856	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	9,993,514	3,376,203	14,649	6,602,662	9,993,514	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0	0
99		GD-OR / AS	0	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	0
7		CD-AA	67,619,170	0	0	48,379,488	48,379,488	0	0	13,355,462	13,355,462	0	5,884,220	5,884,220	0
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	0
		TOTAL ACCOUNT	78,477,312	3,406,569	81,657	55,057,791	58,546,017	8,197	18,088	13,823,453	13,849,738	0	6,081,557	6,081,557	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	32,826,008	15,650,428	5,666,945	11,508,635	32,826,008	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	10,520,392	0	0	0	0	6,927,895	2,243,660	1,348,837	10,520,392	0	0	0	0
99		GD-OR / AS	3,552,855	0	0	0	0	0	0	0	0	3,552,855	0	0	3,552,855
8		GD-AA	0	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	0
9		CD-WA / ID / AN	5,781,137	1,705,009	946,987	1,900,302	4,552,298	460,247	255,628	512,964	1,228,839	0	0	0	0
		TOTAL ACCOUNT	53,247,246	17,355,437	6,613,932	13,814,504	37,783,873	7,388,142	2,499,288	1,973,760	11,861,190	3,552,855	49,328	3,602,183	

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

AVISTA UTILITIES

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
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	3,463,402	110,869	138,543	2,477,809	2,727,221	29,928	37,398	668,855	736,181	0	0	0	
		TOTAL ACCOUNT	4,005,406	121,608	153,288	2,852,831	3,127,727	114,199	37,398	668,855	820,452	57,227	0	57,227	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	3,304,821	982,136	298,727	2,023,958	3,304,821	0	0	0	0	0	0	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	
99		GD-OR / AS	985,838	0	0	0	0	0	0	0	0	985,838	0	985,838	
8		GD-AA	2,527,199	0	0	0	0	0	0	1,745,840	1,745,840	0	781,359	781,359	
7		CD-AA	10,964,438	0	0	7,844,727	7,844,727	0	0	2,165,586	2,165,586	0	954,125	954,125	
9		CD-WA / ID / AN	1,251,769	21,139	765,636	198,918	985,693	5,706	206,674	53,696	266,076	0	0	0	
		TOTAL ACCOUNT	21,752,841	1,003,275	1,064,363	10,067,603	12,135,241	1,982,950	577,775	4,335,553	6,896,278	985,838	1,735,484	2,721,322	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	755,700	224,719	44,361	486,620	755,700	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	183,279	0	0	0	0	29,243	9,537	144,499	183,279	0	0	0	
99		GD-OR / AS	111,504	0	0	0	0	0	0	0	0	111,504	0	111,504	
8		GD-AA	244,237	0	0	0	0	0	0	168,724	168,724	0	75,513	75,513	
7		CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	30,950	30,950	
9		CD-WA / ID / AN	72,330	3,444	1,099	52,412	56,955	930	297	14,148	15,375	0	0	0	
		TOTAL ACCOUNT	1,722,713	228,163	45,460	793,498	1,067,121	30,173	9,834	397,618	437,625	111,504	106,463	217,967	

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended November 30, 2015 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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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	33,465,643	15,590,726	9,850,816	8,024,101	33,465,643	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,606,838	0	0	0	0	2,917,564	858,780	830,494	4,606,838	0	0	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	1,610,557	256,281	360,336	651,600	1,268,217	69,180	97,268	175,892	342,340	0	0	0	
		TOTAL ACCOUNT	40,255,351	15,847,007	10,211,152	9,053,812	35,111,971	2,986,744	956,048	1,110,766	5,053,558	43,834	45,988	89,822	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	60,752,719	11,870,903	4,984,987	43,896,829	60,752,719	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,254,902	0	0	0	0	699,208	555,694	0	1,254,902	0	0	0	
99		GD-OR / AS	1,230,831	0	0	0	0	0	0	0	0	1,230,831	0	1,230,831	
8		GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	306,995	
7		CD-AA	31,768,589	0	0	22,729,472	22,729,472	0	0	6,274,614	6,274,614	0	2,764,503	2,764,503	
9		CD-WA / ID / AN	12,908,511	568,023	3,193,699	6,402,956	10,164,678	153,331	862,101	1,728,401	2,743,833	0	0	0	
		TOTAL ACCOUNT	108,908,484	12,438,926	8,178,686	73,029,257	93,646,869	852,539	1,417,795	8,688,952	10,959,286	1,230,831	3,071,498	4,302,329	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	0	0	0	0	0	0	0	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	437,295,605	57,514,048	33,859,855	241,075,091	332,448,994	17,715,927	6,861,194	50,944,094	75,521,215	10,383,273	18,942,123	29,325,396	

ALLOCATION RATIOS:

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-1A
For Month Ended November 30, 2015	
Average of Monthly Averages 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	1,502,915	0	0	0	0	1,022,594	480,321	0	1,502,915	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,924,154	0	0	6,384,964	6,384,964	0	0	1,762,610	1,762,610	0	776,580	
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	0	
		TOTAL ACCOUNT	21,486,886	153,179	0	16,824,230	16,977,409	1,022,594	480,321	1,803,859	3,306,774	426,123	776,580	1,202,703
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,644,168	5,177,961	23,524	2,442,683	7,644,168	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	2,608,532	0	0	0	0	0	0	1,802,026	1,802,026	0	806,506	
7		CD-AA	148,075,568	0	0	105,943,627	105,943,627	0	0	29,246,405	29,246,405	0	12,885,536	
9		CD-WA / ID / AN	142,866	0	75,345	37,153	112,498	0	20,339	10,029	30,368	0	0	
		TOTAL ACCOUNT	158,471,134	5,177,961	98,869	108,423,463	113,700,293	0	20,339	31,058,460	31,078,799	0	13,692,042	13,692,042
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	5,555,567	0	0	3,974,842	3,974,842	0	0	1,097,280	1,097,280	0	483,445	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,568,324	0	0	3,974,842	3,974,842	0	0	1,108,806	1,108,806	1,231	483,445	484,676
		TOTAL	185,526,344	5,331,140	98,869	129,222,535	134,652,544	1,022,594	500,660	33,971,125	35,494,379	427,354	14,952,067	15,379,421

ALLOCATION RATIOS:

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-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended November 30, 2015 Average of Monthly Averages 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	(75,238,819)	(53,831,118)	(14,860,419)	(6,547,282)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(617,764)	(486,452)	(131,312)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(76,402,977)</u>	<u>(54,708,499)</u>	<u>(15,099,649)</u>	<u>(6,594,829)</u>

ALLOCATION RATIOS:

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 Month Ended November 30, 2015
Average of Monthly Averages Basis

Report ID: C-WKC-1A

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

ALLOCATION RATIOS:

		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
1	Production/Transmission Ratio				35.290%		
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.547%	19.751%	8.702%	32.100%	29.242%	100.000%
99	Not Allocated						