

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended May 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(213,585)	29,408	(242,993)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	(213,585)	29,408	(242,993)
G-APL	Gas Net Adjusted Rate Base	387,380,069	260,712,946	126,667,123
	RATE OF RETURN	-0.055%	0.011%	-0.192%

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 May 31, 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	01-01-2011 thru 12-31-2013	100.000%	70.840%	29.160%
2	Input	Number of Customers Percent	5-01-2015 thru 05-31-2015	231,200 100.000%	153,344 66.325%	77,856 33.675%
3	G-OPS	Direct Distribution Operating Expense Percent	5-01-2015 thru 05-31-2015	974,225 100.000%	606,247 62.229%	367,978 37.771%
	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%	283.034%	116.966%
				100.000%	70.758%	29.242%
6	Input	Actual Therms Purchased Percent	5-01-2015 thru 05-31-2015	9,339,660 100.000%	6,267,846 67.110%	3,071,814 32.890%

RESULTS OF OPERATIONS
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 Average of Monthly Averages Basis

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AVISTA UTILITIES

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

RESULTS OF OPERATIONS
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AVISTA UTILITIES

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

RESULTS OF OPERATIONS
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Average of Monthly Averages Basis

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AVISTA UTILITIES

Input		01-01-2014 thru 12-31-2014	Total	Electric	Gas North
Elec/Gas North 4-Factor					
Direct O & M Accts 580 - 894			67,621,722	60,416,061	7,205,661
Direct O & M Accts 901 - 935			38,441,898	32,202,921	6,238,977
Adjustments			0	0	0
Total			106,063,620	92,618,982	13,444,638
Percentage			100.000%	87.324%	12.676%
Direct Labor Accts 580 - 894			61,766,029	49,821,911	11,944,118
Direct Labor Accts 901 - 935			3,969,931	3,522,548	447,383
Total			65,735,960	53,344,459	12,391,501
Percentage			100.000%	81.150%	18.850%
Number of Customers at			601,722	370,194	231,528
Percentage			100.000%	61.522%	38.478%
Net Direct Plant			2,563,811,758	2,178,697,585	385,114,173
Percentage			100.000%	84.979%	15.021%
Total Percentages			400.000%	314.975%	85.025%
Average (CD AN/ID/WA)			100.000%	78.744%	21.256%
9					
JP	Gas North/Oregon JP Factor %	01-01-2014 thru 12-31-2014	100.000%	0.000%	80.900%
10					
	Actual Annual Throughput	01-01-2014 thru 12-31-2014	247,081,167	170,084,636	76,996,531
	Percent		100.000%	68.838%	31.162%
11					
	Book Depreciation	5-01-2015 thru 05-31-2015	1,506,076	1,013,082	492,994
	Percent		100.000%	67.266%	32.734%
12					
	Net Gas Plant (before DFIT) - AMA	04-01-2015 thru 05-31-2015	457,730,319	305,159,603	152,570,716
	Percent		100.000%	66.668%	33.332%
13					
G-PLT	Net Gas General Plant - AMA	04-01-2015 thru 05-31-2015	50,250,243	36,143,212	14,107,031
	Percent		100.000%	71.926%	28.074%
14					
	Net Allocated Schedule M's - AMA	5-01-2015 thru 05-31-2015	-1,332,918	-874,582	-458,336
	Percent		100.000%	65.614%	34.386%

RESULTS OF OPERATIONS
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Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

99 Input Not Allocated

0.000%

0.000%

0.000%

S

Oregon Gas
3,725,075
3,428,438
XXXXXX
7,153,513
6.047%
4,430,953
1,635,781
XXXXXX
6,066,734
7.428%
98,194
14.029%
204,414,586
7.303%
34.807%
8.702%

S

Oregon Gas
3,518,695
3,274,673
XXXXXX
6,793,368
32.243%
3,396,396
1,369,895
XXXXXX
4,766,291
27.092%
98,194
29.781%
203,353,867
34.556%
123.672%
30.918%

S

Oregon Gas
0
0
0
0
0.000%

0
0
0
0.000%

0
0.000%

0
0.000%
0.000%
0.000%

Oregon Gas
19.100%

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	8,622,823	0	8,622,823	6,071,789	0	6,071,789	2,551,034	0	2,551,034
99 4812XX	Commercial - Firm & Interruptible	4,407,908	0	4,407,908	3,137,165	0	3,137,165	1,270,743	0	1,270,743
99 4813XX	Industrial-Firm	247,866	0	247,866	141,247	0	141,247	106,619	0	106,619
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	18,009	0	18,009	15,521	0	15,521	2,488	0	2,488
99 499XXX	Unbilled Revenue	(4,104,561)	0	(4,104,561)	(2,905,527)	0	(2,905,527)	(1,199,034)	0	(1,199,034)
	TOTAL SALES TO ULTIMATE CUSTOMERS	9,192,045	0	9,192,045	6,460,195	0	6,460,195	2,731,850	0	2,731,850
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	7,757,930	0	7,757,930	5,206,347	0	5,206,347	2,551,583	0	2,551,583
4 488000	Miscellaneous Service Revenues	482	0	482	362	0	362	120	0	120
99 4893XX	Transportation Revenues	385,787	0	385,787	347,640	0	347,640	38,147	0	38,147
99 493000	Rent from Gas Property	210	0	210	210	0	210	0	0	0
4 495XXX	Other Gas Revenues	1,276,437	26,927	1,303,364	1,153,099	19,053	1,172,152	123,338	7,874	131,212
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	9,420,846	26,927	9,447,773	6,707,658	19,053	6,726,711	2,713,188	7,874	2,721,062
	TOTAL GAS REVENUES	18,612,891	26,927	18,639,818	13,167,853	19,053	13,186,906	5,445,038	7,874	5,452,912
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	18,384,666	0	18,384,666	12,399,522	0	12,399,522	5,985,144	0	5,985,144
99 808XXX	Net Natural Gas Storage Transactions	(6,233,742)	0	(6,233,742)	(4,183,464)	0	(4,183,464)	(2,050,278)	0	(2,050,278)
99 811000	Gas Used for Products Extraction	(29,265)	0	(29,265)	(19,640)	0	(19,640)	(9,625)	0	(9,625)
10 813000	Other Gas Expenses	0	102,425	102,425	0	70,507	70,507	0	31,918	31,918
99 813010	Gas Technology Institute (GTI) Expenses	3,482	0	3,482	2,388	0	2,388	1,094	0	1,094
	TOTAL PRODUCTION EXPENSES	12,125,141	102,425	12,227,566	8,198,806	70,507	8,269,313	3,926,335	31,918	3,958,253
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	2,965	2,965	0	2,100	2,100	0	865	865
1 824000	Other Expenses	0	15,061	15,061	0	10,669	10,669	0	4,392	4,392
1 837000	Other Equipment	0	32,855	32,855	0	23,274	23,274	0	9,581	9,581
	TOTAL UNDERGROUND STORAGE OPER EXP	0	50,881	50,881	0	36,043	36,043	0	14,838	14,838
G-DEPX	Depreciation Expense-Underground Storage	0	50,415	50,415	0	35,714	35,714	0	14,701	14,701
G-AMTX	Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX	Taxes Other Than FIT	0	22,544	22,544	0	15,970	15,970	0	6,574	6,574
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	72,978	72,978	0	51,697	51,697	0	21,281	21,281

RESULTS OF OPERATIONS	Report ID: G-OPS-1A
GAS OPERATING STATEMENT	
For Month Ended May 31, 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 UNDERGROUND STORAGE EXPENSES	0	123,859	123,859	0	87,740	87,740	0	36,119	36,119

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	28,953	97,574	126,527	21,815	60,719	82,534	7,138	36,855	43,993
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	317,612	48,969	366,581	218,985	30,473	249,458	98,627	18,496	117,123
3	875000	Measuring & Reg Sta Exp-General	3,188	0	3,188	2,929	0	2,929	259	0	259
3	876000	Measuring & Reg Sta Exp-Industrial	531	0	531	154	0	154	377	0	377
3	877000	Measuring & Reg Sta Exp-City Gate	9,146	0	9,146	5,099	0	5,099	4,047	0	4,047
3	878000	Meter & House Regulator Expenses	64,234	8,446	72,680	55,778	5,256	61,034	8,456	3,190	11,646
3	879000	Customer Installation Expenses	134,925	9,829	144,754	79,734	6,116	85,850	55,191	3,713	58,904
3	880000	Other Expenses	80,920	140,470	221,390	48,567	87,413	135,980	32,353	53,057	85,410
3	881000	Rents	0	2,985	2,985	0	1,858	1,858	0	1,127	1,127
		MAINTENANCE									
3	885000	Supervision & Engineering	3,927	0	3,927	1,933	0	1,933	1,994	0	1,994
3	887000	Mains	78,177	0	78,177	42,662	0	42,662	35,515	0	35,515
3	889000	Measuring & Reg Sta Exp-General	19,223	217	19,440	17,087	135	17,222	2,136	82	2,218
3	890000	Measuring & Reg Sta Exp-Industrial	14,645	0	14,645	4,806	0	4,806	9,839	0	9,839
3	891000	Measuring & Reg Sta Exp-City Gate	7,313	0	7,313	1,748	0	1,748	5,565	0	5,565
3	892000	Services	94,692	0	94,692	47,462	0	47,462	47,230	0	47,230
3	893000	Meters & House Regulators	116,739	82,388	199,127	57,488	51,269	108,757	59,251	31,119	90,370
3	894000	Other Equipment	0	16,602	16,602	0	10,331	10,331	0	6,271	6,271
		TOTAL DISTRIBUTION OPERATING EXP	974,225	407,480	1,381,705	606,247	253,570	859,817	367,978	153,910	521,888
G-DEPX		Depreciation Expense-Distribution	1,122,634	5,384	1,128,018	742,577	3,613	746,190	380,057	1,771	381,828
G-OTX		Taxes Other Than FIT	1,139,490	0	1,139,490	955,812	0	955,812	183,678	0	183,678
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	2,262,124	5,384	2,267,508	1,698,389	3,613	1,702,002	563,735	1,771	565,506
		TOTAL DISTRIBUTION EXPENSES	3,236,349	412,864	3,649,213	2,304,636	257,183	2,561,819	931,713	155,681	1,087,394

RESULTS OF OPERATIONS	Report ID:
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For Month Ended May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	17,460	17,460	0	11,580	11,580	0	5,880	5,880
2	902000	Meter Reading Expenses	155,380	10,176	165,556	139,244	6,749	145,993	16,136	3,427	19,563
G-903	903XXX	Customer Records & Collection Expenses	37,193	393,576	430,769	28,569	261,039	289,608	8,624	132,537	141,161
2	904000	Uncollectible Accounts	0	158,504	158,504	0	105,128	105,128	0	53,376	53,376
2	905000	Misc Customer Accounts	0	11,400	11,400	0	7,561	7,561	0	3,839	3,839
		TOTAL CUSTOMER ACCOUNTS EXPENSES	192,573	591,116	783,689	167,813	392,057	559,870	24,760	199,059	223,819
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	191,473	16,498	207,971	184,525	10,942	195,467	6,948	5,556	12,504
2	909000	Advertising	0	34,577	34,577	0	22,933	22,933	0	11,644	11,644
2	910000	Misc Customer Service & Info Exp	0	0	0	0	0	0	0	0	0
		TOTAL CUSTOMER SERVICE & INFO EXP	191,473	51,075	242,548	184,525	33,875	218,400	6,948	17,200	24,148
		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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For Month Ended May 31, 2015	
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AVISTA UTILITIES

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000 Salaries	9,717	564,426	574,143	6,045	399,377	405,422	3,672	165,049	168,721
4	921000 Office Supplies & Expenses	37	93,913	93,950	37	66,451	66,488	0	27,462	27,462
4	922000 Admin. Expenses Transferred - Credit	0	(1,533)	(1,533)	0	(1,085)	(1,085)	0	(448)	(448)
4	923000 Outside Services Employed	0	246,219	246,219	0	174,220	174,220	0	71,999	71,999
4	924000 Property Insurance Premium	0	33,742	33,742	0	23,875	23,875	0	9,867	9,867
4	925XXX Injuries and Damages	6,009	78,976	84,985	6,009	55,882	61,891	0	23,094	23,094
4	926XXX Employee Pensions and Benefits	0	41,635	41,635	0	29,460	29,460	0	12,175	12,175
4	928000 Regulatory Commission Expenses	94,098	19,417	113,515	58,222	13,739	71,961	35,876	5,678	41,554
4	930000 Miscellaneous General Expenses	429	161,851	162,280	274	114,523	114,797	155	47,328	47,483
4	931000 Rents	710	14,750	15,460	710	10,437	11,147	0	4,313	4,313
4	935000 Maintenance of General Plant	30,026	218,363	248,389	21,956	154,509	176,465	8,070	63,854	71,924
	TOTAL ADMIN & GEN OPERATING EXP	141,026	1,471,759	1,612,785	93,253	1,041,388	1,134,641	47,773	430,371	478,144
G-DEPX	Depreciation Expense-General Plant	30,843	296,803	327,646	21,168	210,012	231,180	9,675	86,791	96,466
G-AMTX	Amortization Expense - General Plant - 303000	2,410	9,901	12,311	2,072	7,006	9,078	338	2,895	3,233
G-AMTX	Amortization Expense - Misc IT Intangible Plant - :	322	318,767	319,089	0	225,554	225,554	322	93,213	93,535
G-AMTX	Amortization Expense-General Plant - 390200, 39	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	(40,399)	0	(40,399)	0	0	0	(40,399)	0	(40,399)
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	(59,270)	0	(59,270)	0	0	0	(59,270)	0	(59,270)
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(66,094)	625,909	559,815	23,240	442,882	466,122	(89,334)	183,027	93,693
	TOTAL ADMIN & GENERAL EXPENSES	74,932	2,097,668	2,172,600	116,493	1,484,270	1,600,763	(41,561)	613,398	571,837
	TOTAL EXPENSES BEFORE FIT	15,820,468	3,379,007	19,199,475	10,972,273	2,325,632	13,297,905	4,848,195	1,053,375	5,901,570
	NET OPERATING INCOME (LOSS) BEFORE FIT			(559,657)			(110,999)			(448,658)
G-FIT	FEDERAL INCOME TAX			(943,453)			(653,496)			(289,957)
G-FIT	DEFERRED FEDERAL INCOME TAX			599,886			514,746			85,140
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(2,505)			(1,657)			(848)
	GAS NET OPERATING INCOME (LOSS)			(213,585)			29,408			(242,993)

RESULTS OF OPERATIONS	Report ID: G-OPS-1A
GAS OPERATING STATEMENT	
For Month Ended May 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		70.840%		29.160%			
G-ALL 2	Number of Customers		100.000%		66.325%		33.675%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		62.229%		37.771%			
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 May 31, 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	4,340	26,927	31,267	4,340	19,053	23,393	0	7,874	7,874
4	495028	DEFERRED EXCHANGE RESERVATION	375,001	0	375,001	251,663	0	251,663	123,338	0	123,338
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
4	495328	RESIDENTIAL DECOUPLING DEFERRE	815,021	0	815,021	815,021	0	815,021	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	82,075	0	82,075	82,075	0	82,075	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	1,276,437	26,927	1,303,364	1,153,099	19,053	1,172,152	123,338	7,874	131,212

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 May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	14,607,478	0	14,607,478	9,801,779	0	9,801,779	4,805,699	0	4,805,699
1	804001	Pipeline Demand Costs	2,139,269	0	2,139,269	1,515,458	0	1,515,458	623,811	0	623,811
1	804002	Transport Variable Charges	134,088	0	134,088	94,988	0	94,988	39,100	0	39,100
6	804010	Gas Costs - Fixed Hedge	295,990	0	295,990	198,639	0	198,639	97,351	0	97,351
6	804014	GTI Contributions	(8,040)	0	(8,040)	(5,396)	0	(5,396)	(2,644)	0	(2,644)
6	804017	Transaction Fees	32,144	0	32,144	21,572	0	21,572	10,572	0	10,572
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	169,432	0	169,432	113,706	0	113,706	55,726	0	55,726
6	804700	Gas Costs - Offsystem Bookout	328,188	0	328,188	220,247	0	220,247	107,941	0	107,941
6	804711	Gas Costs - Offsystem Bookout Offset	(328,188)	0	(328,188)	(220,247)	0	(220,247)	(107,941)	0	(107,941)
6	804730	Gas Costs - Intracompany LDC Gas	829,377	0	829,377	556,595	0	556,595	272,782	0	272,782
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(143,712)	0	(143,712)	(61,607)	0	(61,607)	(82,105)	0	(82,105)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	328,640	0	328,640	163,788	0	163,788	164,852	0	164,852
		TOTAL PURCHASED GAS COSTS	18,384,666	0	18,384,666	12,399,522	0	12,399,522	5,985,144	0	5,985,144

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	6	Actual Therms Purchased	100.000%	67.110%	32.890%
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 May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi:Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000 Customer Records & Collections	37,193	393,576	430,769	28,569	261,039	289,608	8,624	132,537	141,161
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		37,193	393,576	430,769	28,569	261,039	289,608	8,624	132,537	141,161

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.325%	33.675%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	66.668%	33.332%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi:Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	21,057	16,498	37,555	14,109	10,942	25,051	6,948	5,556	12,504
99	908600 Public Purpose Tariff Rider Expense Offset	290,706	0	290,706	290,706	0	290,706	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 Unbille	(120,290)	0	(120,290)	(120,290)	0	(120,290)	0	0	0
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908		191,473	16,498	207,971	184,525	10,942	195,467	6,948	5,556	12,504

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.325%	33.675%
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 May 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.96%	51.96%
2	Cost of Debt		5.390%	5.378%
	Total Cost of Debt		2.801%	2.794%
	Total Weighted Cost		2.801%	2.794%
G-APL	Net Rate Base	387,380,069	260,712,946	126,667,123
	Interest Deduction for FIT Calculation	10,841,649	7,302,570	3,539,079
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended May 31, 2015				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	18,639,818	13,186,906	5,452,912
G-OPS	Operating & Maintenance Expense	16,299,174	11,078,084	5,221,090
G-OPS	Book Deprec/Amort and Reg Amortizations	1,738,267	1,248,039	490,228
G-OTX	Taxes Other than FIT	1,162,034	971,782	190,252
	Net Operating Income Before FIT	(559,657)	(110,999)	(448,658)
G-INT	Less: Interest Expense	903,471	608,548	294,923
G-SCM	Schedule M Adjustments	(1,232,452)	(1,147,584)	(84,868)
	Taxable Net Operating Income	(2,695,580)	(1,867,131)	(828,449)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(943,453)	(653,496)	(289,957)
G-DTE	Deferred FIT	599,886	514,746	85,140
99	411400 Amortized Investment Tax Credit	(2,505)	(1,657)	(848)
	Total FIT/Deferred FIT & ITC	(346,072)	(140,407)	(205,665)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ITEMS	G-SCM-1A
For Month Ended May 31, 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	1,156,208	681,726	1,837,934	765,816	482,221	1,248,037	390,392	199,505	589,897
12	997001	Contributions In Aid of Construction	0	36,162	36,162	0	24,108	24,108	0	12,054	12,054
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	42,570	42,570	0	30,122	30,122	0	12,448	12,448
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	184,927	0	184,927	102,181	0	102,181	82,746	0	82,746
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	16,306	16,306	0	8,152	8,152
4	997020	FAS87 Current Pension Accrual	0	272,539	272,539	0	192,843	192,843	0	79,696	79,696
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(918,085)	0	(918,085)	(918,085)	0	(918,085)	0	0	0
12	997032	Interest Rate Swaps	0	6,737	6,737	0	4,491	4,491	0	2,246	2,246
4	997033	DSM Tariff Rider	(102,625)	0	(102,625)	(102,625)	0	(102,625)	0	0	0
12	997048	AFUDC	0	(8,971)	(8,971)	0	(5,981)	(5,981)	0	(2,990)	(2,990)
11	997049	Tax Depreciation	0	(2,307,323)	(2,307,323)	0	(1,552,044)	(1,552,044)	0	(755,279)	(755,279)
1	997055	Deferred Gas Exchange	0	(374,990)	(374,990)	0	(265,643)	(265,643)	0	(109,347)	(109,347)
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	(99,172)	0	(99,172)	(120,290)	0	(120,290)	21,118	0	21,118
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	128,590	128,590	0	86,497	86,497	0	42,093	42,093
4	997081	Deferred Compensation	0	(115)	(115)	0	(81)	(81)	0	(34)	(34)
4	997082	Meal Disallowances	0	8,937	8,937	0	6,324	6,324	0	2,613	2,613
4	997083	Paid Time Off	0	37,146	37,146	0	26,284	26,284	0	10,862	10,862
2	997084	Customer Uncollectibles	0	105,269	105,269	0	69,820	69,820	0	35,449	35,449
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)	(61,517)	0	(61,517)	0	0	0	(61,517)	0	(61,517)
99	997103	Def Project Compass	(59,270)	0	(59,270)	0	0	0	(59,270)	0	(59,270)
		TOTAL SCHEDULE M ADJUSTMENTS	221,253	(1,332,918)	(1,232,452)	(273,003)	(874,581)	(1,147,584)	373,469	(458,337)	(84,868)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.840%	29.160%
G-ALL	2	Number of Customers	100.000%	66.325%	33.675%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	67.110%	32.890%
G-ALL	11	Book Depreciation	100.000%	67.266%	32.734%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	66.668%	33.332%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS	

AVISTA UTILITIES

For Month Ended May 31, 2015
Average of Monthly Averages Basis

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	280,181	183,838	96,343
99	410100	Deferred Federal Income Tax Exp	334,799	321,485	13,314
		SUBTOTAL	614,980	505,323	109,657
14	411100	Deferred Federal Income Tax Expense - Allocated	(49,805)	(32,679)	(17,126)
99	411100	Deferred Federal Income Tax Exp	34,711	42,102	(7,391)
		SUBTOTAL	(15,094)	9,423	(24,517)
		Total Deferred Federal Income Tax Expense	599,886	514,746	85,140

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	65.614%	34.386%
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 May 31, 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	22,544	22,544	0	15,970	15,970	0	6,574	6,574
		TOTAL UNDERGROUND STORAGE TAX	0	22,544	22,544	0	15,970	15,970	0	6,574	6,574
		DISTRIBUTION									
99	408110	State Excise Tax	372,367	0	372,367	372,367	0	372,367	0	0	0
99	408120	Municipal Occupation & License Tax	437,726	0	437,726	360,478	0	360,478	77,248	0	77,248
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	347,362	0	347,362	222,967	0	222,967	124,395	0	124,395
99	409100	State Income Tax	(17,965)	0	(17,965)	0	0	0	(17,965)	0	(17,965)
		TOTAL DISTRIBUTION TAX	1,139,490	0	1,139,490	955,812	0	955,812	183,678	0	183,678
		TOTAL TAXES OTHER THAN FIT	1,139,490	22,544	1,162,034	955,812	15,970	971,782	183,678	6,574	190,252

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
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RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-1A
For Month Ended May 31, 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)	1,203,631	1,792,498	2,996,129	1,022,594	1,268,336	2,290,930	181,037	524,162	705,199
4	3031XX	Misc Intangible IT Plant (3031XX)	19,311	30,791,480	30,810,791	0	21,787,435	21,787,435	19,311	9,004,045	9,023,356
		TOTAL INTANGIBLE PLANT	1,222,942	32,583,978	33,806,920	1,022,594	23,055,771	24,078,365	200,348	9,528,207	9,728,555
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	466,806	466,806	0	330,685	330,685	0	136,121	136,121
1	351XXX	Structures & Improvements	0	1,656,001	1,656,001	0	1,173,111	1,173,111	0	482,890	482,890
1	352XXX	Wells	0	18,596,177	18,596,177	0	13,173,532	13,173,532	0	5,422,645	5,422,645
1	353000	Lines	0	1,044,478	1,044,478	0	739,908	739,908	0	304,570	304,570
1	354000	Compressor Station Equipment	0	11,779,514	11,779,514	0	8,344,608	8,344,608	0	3,434,906	3,434,906
1	355000	Measuring & Regulating Equipment	0	450,270	450,270	0	318,971	318,971	0	131,299	131,299
1	356000	Purification Equipment	0	403,713	403,713	0	285,990	285,990	0	117,723	117,723
1	357000	Other Equipment	0	1,760,008	1,760,008	0	1,246,790	1,246,790	0	513,218	513,218
		TOTAL UNDERGROUND STORAGE PLANT	0	36,156,967	36,156,967	0	25,613,595	25,613,595	0	10,543,372	10,543,372
		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	175,512	0	175,512	112,377	0	112,377	63,135	0	63,135
6	375000	Structures & Improvements	903,876	0	903,876	539,668	0	539,668	364,208	0	364,208
6	376000	Mains	268,618,429	2,512,521	271,130,950	173,460,637	1,686,153	175,146,790	95,157,792	826,368	95,984,160
6	378000	Measuring & Reg Station Equip-General	5,347,544	127,100	5,474,644	3,231,601	85,297	3,316,898	2,115,943	41,803	2,157,746
6	379000	Measuring & Reg Station Equip-City Gate	6,253,545	0	6,253,545	1,911,556	0	1,911,556	4,341,989	0	4,341,989
6	380000	Services	184,412,099	0	184,412,099	125,226,169	0	125,226,169	59,185,930	0	59,185,930
6	381000	Meters	69,323,582	0	69,323,582	46,412,504	0	46,412,504	22,911,078	0	22,911,078
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	3,281,400	0	3,281,400	2,564,759	0	2,564,759	716,641	0	716,641
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	538,404,582	2,639,621	541,044,203	353,523,196	1,771,450	355,294,646	184,881,386	868,171	185,749,557
		GENERAL PLANT									
4	389XXX	Land & Land Rights	670,155	1,191,513	1,861,668	577,219	843,091	1,420,310	92,936	348,422	441,358
4	390XXX	Structures & Improvements	4,956,380	17,512,885	22,469,265	3,739,317	12,391,767	16,131,084	1,217,063	5,121,118	6,338,181
4	391XXX	Office Furniture & Equipment	25,977	11,796,444	11,822,421	8,197	8,346,928	8,355,125	17,780	3,449,516	3,467,296
4	392XXX	Transportation Equipment	9,454,707	1,976,407	11,431,114	7,013,774	1,398,466	8,412,240	2,440,933	577,941	3,018,874
4	393000	Stores Equipment	151,389	576,537	727,926	114,199	407,946	522,145	37,190	168,591	205,781
4	394000	Tools, Shop & Garage Equipment	2,560,725	4,100,126	6,660,851	1,982,950	2,901,167	4,884,117	577,775	1,198,959	1,776,734
4	395000	Laboratory Equipment	40,007	397,619	437,626	30,173	281,347	311,520	9,834	116,272	126,106

RESULTS OF OPERATIONS		Report ID: G-PLT-1A
GAS UTILITY PLANT		
For Month Ended May 31, 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	396XXX	Power Operated Equipment	3,814,374	1,110,766	4,925,140	2,779,408	785,956	3,565,364	1,034,966	324,810	1,359,776
4	397XXX	Communications Equipment	2,259,329	8,582,026	10,841,355	842,080	6,072,470	6,914,550	1,417,249	2,509,556	3,926,805
4	398000	Miscellaneous Equipment	1,060	84,450	85,510	1,060	59,755	60,815	0	24,695	24,695
		TOTAL GENERAL PLANT	23,934,103	47,328,773	71,262,876	17,088,377	33,488,893	50,577,270	6,845,726	13,839,880	20,685,606
		TOTAL PLANT IN SERVICE	563,561,627	118,709,339	682,270,966	371,634,167	83,929,709	455,563,876	191,927,460	34,779,630	226,707,090
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,698,967)	(13,698,967)	0	(9,704,348)	(9,704,348)	0	(3,994,619)	(3,994,619)
G-ADEP		Distribution Plant	(180,695,108)	(1,532,773)	(182,227,881)	(119,862,500)	(1,028,644)	(120,891,144)	(60,832,608)	(504,129)	(61,336,737)
G-ADEP		General Plant	(7,642,188)	(13,320,963)	(20,963,151)	(4,973,019)	(9,425,646)	(14,398,665)	(2,669,169)	(3,895,317)	(6,564,486)
		TOTAL ACCUMULATED DEPRECIATION	(188,337,296)	(28,552,703)	(216,889,999)	(124,835,519)	(20,158,638)	(144,994,157)	(63,501,777)	(8,394,065)	(71,895,842)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(178,636)	(200,986)	(379,622)	(126,027)	(142,214)	(268,241)	(52,609)	(58,772)	(111,381)
G-AAMT		Misc IT Intangible Plant - 3031XX	(4,995)	(6,976,602)	(6,981,597)	0	(4,936,504)	(4,936,504)	(4,995)	(2,040,098)	(2,045,093)
G-AAMT		Underground Storage	0	(239,945)	(239,945)	0	(169,977)	(169,977)	0	(69,968)	(69,968)
G-AAMT		General Plant - 390200, 396200	(4,598)	(44,884)	(49,482)	(3,634)	(31,759)	(35,393)	(964)	(13,125)	(14,089)
		TOTAL ACCUMULATED AMORTIZATION	(188,229)	(7,462,417)	(7,650,646)	(129,661)	(5,280,454)	(5,410,115)	(58,568)	(2,181,963)	(2,240,531)
		TOTAL ACCUMULATED DEPR/AMORT	(188,525,525)	(36,015,120)	(224,540,645)	(124,965,180)	(25,439,092)	(150,404,272)	(63,560,345)	(10,576,028)	(74,136,373)
		NET GAS UTILITY PLANT before DFIT	375,036,102	82,694,219	457,730,321	246,668,987	58,490,617	305,159,604	128,367,115	24,203,602	152,570,717
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(82,060,581)	(82,060,581)	0	(54,708,148)	(54,708,148)	0	(27,352,433)	(27,352,433)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(12,644,854)	(12,644,854)	0	(8,942,142)	(8,942,142)	0	(3,702,712)	(3,702,712)
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	(973,197)	(973,197)	0	(648,811)	(648,811)	0	(324,386)	(324,386)
		TOTAL ACCUMULATED DFIT	0	(95,786,551)	(95,786,551)	0	(64,375,462)	(64,375,462)	0	(31,411,089)	(31,411,089)
		NET GAS UTILITY PLANT	375,036,102	(13,092,332)	361,943,770	246,668,987	(5,884,845)	240,784,142	128,367,115	(7,207,487)	121,159,628

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	67.110%	32.890%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	66.668%	33.332%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended May 31, 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	375,036,102	(13,092,332)	361,943,770	246,668,987	(5,884,845)	240,784,142	128,367,115	(7,207,487)	121,159,628
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	4,059,886	4,059,886	0	1,671,178	1,671,178
1 164100 Gas Inventory--Jackson Prairie	0	8,076,958	8,076,958	0	5,721,717	5,721,717	0	2,355,241	2,355,241
4 252000 Customer Advances	(81,232)	20	(81,212)	(11,804)	14	(11,790)	(69,428)	6	(69,422)
99 235199 Customer Deposits	(496,648)	0	(496,648)	(496,648)	0	(496,648)	0	0	0
C-WKC Working Capital	10,655,639	1,550,498	12,206,137	10,655,639	0	10,655,639	0	1,550,498	1,550,498
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	10,077,759	15,358,540	25,436,299	10,147,187	9,781,617	19,928,804	(69,428)	5,576,923	5,507,495
NET RATE BASE	385,113,861	2,266,208	387,380,069	256,816,174	3,896,772	260,712,946	128,297,687	(1,630,564)	126,667,123

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
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 May 31, 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)	650,309	650,309													
Hydro (ED-AN)	731,926	731,926													
Other (ED-AN)	787,773	787,773													
Total Electric Production	2,170,008	2,170,008													
Electric Transmission															
ED-AN	911,084	911,084													
Total Electric Transmission	911,084	911,084													
Electric Distribution															
ED-AN	3,424	3,424													
ED-ID	1,258,997	1,258,997													
ED-WA	2,095,340	2,095,340													
Total Electric Distribution	3,357,761	3,357,761													
Gas Underground Storage															
1 GD-AN	50,415		50,415			50,415	50,415		35,714	35,714		14,701	14,701		
GD-OR	9,744			9,744											
Total Gas Underground Storage	60,159		50,415	9,744		50,415	50,415		35,714	35,714		14,701	14,701		
Gas Distribution															
6 GD-AN	5,384		5,384				5,384	5,384		3,613	3,613		1,771	1,771	
GD-ID	380,057		380,057			380,057	380,057				380,057		380,057	380,057	
GD-WA	742,577		742,577			742,577	742,577	742,577		742,577					
GD-OR	494,339			494,339											
Total Gas Distribution	1,622,357		1,128,018	494,339		1,122,634	5,384	1,128,018		742,577	3,613	746,190	380,057	1,771	381,828
General Plant															
ED-AN	230,490	230,490													
ED-ID	15,632	15,632													
ED-WA	90,546	90,546													
7,4 CD-AA	1,346,907	963,671	266,028	117,208		266,028	266,028		188,236	188,236		77,792	77,792		
9,4 CD-AN	59,684	46,997	12,687			12,687	12,687		8,977	8,977		3,710	3,710		
9 CD-ID	27,281	21,482	5,799			5,799	5,799				5,799		5,799	5,799	
9 CD-WA	15,025	11,831	3,194			3,194	3,194	3,194		3,194					
8,4 GD-AA	21,361		14,757	6,604		14,757	14,757		10,442	10,442		4,315	4,315		
4 GD-AN	3,331		3,331			3,331	3,331		2,357	2,357		974	974		
GD-ID	3,876		3,876			3,876	3,876				3,876		3,876	3,876	
GD-WA	17,974		17,974			17,974	17,974	17,974		17,974					
GD-OR	17,450			17,450											
Total General Plant	1,849,557	1,380,649	327,646	141,262		30,843	296,803	327,646		21,168	210,012	231,180	9,675	86,791	96,466
Total Depreciation Expense	9,970,926	7,819,502	1,506,079	645,345		1,153,477	352,602	1,506,079		763,745	249,339	1,013,084	389,732	103,263	492,995

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 8/4/2015 7:37 AM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	System Contract Demand	70.840%	29.160%
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	67.110%	32.890%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended May 31, 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	49,259	35,243	9,729	4,287		9,729	9,729		6,884	6,884		2,845	2,845	
9,4	CD-AN	810	638	172			172	172		122	122		50	50	
	GD-ID	338		338			338	338				338		338	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	672			672										
Total General Plant - 303000		53,151	35,881	12,311	4,959		2,410	9,901	12,311	2,072	7,006	9,078	338	2,895	3,233
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	1,483,468	1,061,377	293,000	129,091		293,000	293,000		207,321	207,321		85,679	85,679	
9,4	CD-AN	763	601	162			162	162		115	115		47	47	
9,4	CD-ID	1,516	1,194	322			322	322				322		322	
	ED-AN	38,050	38,050												
	ED-ID	396	396												
	ED-WA	86,082	86,082												
8,4	GD-AA	37,065		25,605	11,460		25,605	25,605		18,118	18,118		7,487	7,487	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		1,647,340	1,187,700	319,089	140,551		322	318,767	319,089		225,554	225,554	322	93,213	93,535
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		1,801,560	1,324,000	331,857	145,703		2,732	329,125	331,857	2,072	232,883	234,955	660	96,242	96,902

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	70.840%	29.160%					
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	Jurisdictional 4-Factor Rati	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 May 31, 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)	(289,000,176)	(289,000,176)												
Hydro (ED-AN)	(133,691,566)	(133,691,566)												
Other (ED-AN)	(96,672,086)	(96,672,086)												
Total Electric Production	(519,363,828)	(519,363,828)												
Electric Transmission														
ED-AN	(197,069,000)	(197,069,000)												
Total Electric Transmission	(197,069,000)	(197,069,000)												
Electric Distribution														
ED-AN	(7,798)	(7,798)												
ED-ID	(169,244,574)	(169,244,574)												
ED-WA	(271,138,196)	(271,138,196)												
Total Electric Distribution	(440,390,568)	(440,390,568)												
Gas Underground Storage														
1 GD-AN	(13,698,967)		(13,698,967)			(13,698,967)	(13,698,967)		(9,704,348)	(9,704,348)		(3,994,619)	(3,994,619)	
GD-OR	(672,563)			(672,563)										
Total Gas Underground Storage	(14,371,530)		(13,698,967)	(672,563)		(13,698,967)	(13,698,967)		(9,704,348)	(9,704,348)		(3,994,619)	(3,994,619)	
Gas Distribution														
6 GD-AN	(1,532,773)		(1,532,773)				(1,532,773)	(1,532,773)		(1,028,644)	(1,028,644)		(504,129)	
GD-ID	(60,832,608)		(60,832,608)			(60,832,608)	(60,832,608)					(60,832,608)	(60,832,608)	
GD-WA	(119,862,500)		(119,862,500)			(119,862,500)	(119,862,500)	(119,862,500)			(119,862,500)			
GD-OR	(94,010,500)			(94,010,500)										
Total Gas Distribution	(276,238,381)		(182,227,881)	(94,010,500)		(180,695,108)	(1,532,773)	(182,227,881)	(119,862,500)	(1,028,644)	(120,891,144)	(60,832,608)	(504,129)	(61,336,737)
General Plant														
ED-AN	(39,984,726)	(39,984,726)												
ED-ID	(7,189,037)	(7,189,037)												
ED-WA	(16,323,753)	(16,323,753)												
7,4 CD-AA	(38,962,594)	(27,876,567)	(7,695,502)	(3,390,525)		(7,695,502)	(7,695,502)		(5,445,183)	(5,445,183)		(2,250,319)	(2,250,319)	
9,4 CD-AN	(11,954,985)	(9,413,833)	(2,541,152)			(2,541,152)	(2,541,152)		(1,798,068)	(1,798,068)		(743,084)	(743,084)	
9 CD-ID	(5,412,450)	(4,261,980)	(1,150,470)			(1,150,470)	(1,150,470)				(1,150,470)		(1,150,470)	
9 CD-WA	(2,624,869)	(2,066,927)	(557,942)			(557,942)	(557,942)	(557,942)			(557,942)			
8,4 GD-AA	(1,769,357)		(1,222,307)	(547,050)		(1,222,307)	(1,222,307)		(864,880)	(864,880)		(357,427)	(357,427)	
4 GD-AN	(1,862,002)		(1,862,002)			(1,862,002)	(1,862,002)		(1,317,515)	(1,317,515)		(544,487)	(544,487)	
GD-ID	(1,518,699)		(1,518,699)			(1,518,699)	(1,518,699)				(1,518,699)		(1,518,699)	
GD-WA	(4,415,077)		(4,415,077)			(4,415,077)	(4,415,077)	(4,415,077)			(4,415,077)			
GD-OR	(4,286,629)			(4,286,629)										
Total General Plant	(136,304,178)	(107,116,823)	(20,963,151)	(8,224,204)		(7,642,188)	(13,320,963)	(20,963,151)	(4,973,019)	(9,425,646)	(14,398,665)	(2,669,169)	(3,895,317)	(6,564,486)
Total Accumulated Depreciation	(1,583,737,485)	(1,263,940,219)	(216,889,999)	(102,907,267)		(188,337,296)	(28,552,703)	(216,889,999)	(124,835,519)	(20,158,638)	(144,994,157)	(63,501,777)	(8,394,065)	(71,895,842)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 8/4/2015 7:37 AM

RESULTS OF OPERATIONS		Report ID:	
GAS-NORTH ACCUMULATED DEPRECIATION		G-ADEP-1A	
For Month Ended May 31, 2015			
Average of Monthly Averages Basis			

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	System Contract Demand	70.840%	29.160%
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	67.110%	32.890%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Total	Assigned or	Assigned or	Assigned or	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
			Allocated	Allocated	Allocated	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
			to Electric	to Gas-North	to Gas-South										
Production/Transmission															
	Franchises (302000)	ED-AN	(8,648,954)	(8,648,954)											
	Misc Intangible Plt (303000)	ED-AN	(982,890)	(982,890)											
Total Production/Transmission			(9,631,844)	(9,631,844)											
Distribution															
	Franchises (302000)	ED-WA	(130,140)	(130,140)											
	Misc Intangible Plt (303000)	ED-WA	(29,098)	(29,098)											
Total Distribution			(159,238)	(159,238)											
General Plant - 303000															
7,4		CD-AA	(940,948)	(673,221)	(185,846)	(81,881)		(185,846)	(185,846)		(131,501)	(131,501)		(54,345)	(54,345)
9,4		CD-AN	(71,229)	(56,089)	(15,140)			(15,140)	(15,140)		(10,713)	(10,713)		(4,427)	(4,427)
		GD-ID	(52,609)		(52,609)		(52,609)	(52,609)	(52,609)				(52,609)		(52,609)
		GD-WA	(126,027)		(126,027)		(126,027)	(126,027)	(126,027)	(126,027)			(126,027)		
		GD-OR	(67,507)			(67,507)									
Total General Plant - 303000			(1,258,320)	(729,310)	(379,622)	(149,388)	(178,636)	(200,986)	(379,622)	(126,027)	(142,214)	(268,241)	(52,609)	(58,772)	(111,381)
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	(29,557,279)	(21,147,347)	(5,837,858)	(2,572,074)		(5,837,858)	(5,837,858)		(4,130,752)	(4,130,752)		(1,707,106)	(1,707,106)
9,4		CD-AN	(19,702)	(15,514)	(4,188)			(4,188)	(4,188)		(2,963)	(2,963)		(1,225)	(1,225)
9		CD-ID	(23,499)	(18,504)	(4,995)		(4,995)	(4,995)	(4,995)				(4,995)		(4,995)
		ED-AN	(453,969)	(453,969)											
		ED-ID	(15,019)	(15,019)											
		ED-WA	(2,126,796)	(2,126,796)											
8,4		GD-AA	(1,625,646)		(1,123,029)	(502,617)		(1,123,029)	(1,123,029)		(794,633)	(794,633)		(328,396)	(328,396)
4		GD-AN	(11,527)		(11,527)			(11,527)	(11,527)		(8,156)	(8,156)		(3,371)	(3,371)
		GD-OR	(1,231)			(1,231)									
Total Miscellaneous IT Intangible Plant - 3031			(33,834,668)	(23,777,149)	(6,981,597)	(3,075,922)	(4,995)	(6,976,602)	(6,981,597)		(4,936,504)	(4,936,504)	(4,995)	(2,040,098)	(2,045,093)
Gas Underground Storage															
1		GD-AN	(239,945)		(239,945)			(239,945)	(239,945)		(169,977)	(169,977)		(69,968)	(69,968)
Total Gas Underground Storage			(239,945)		(239,945)			(239,945)	(239,945)		(169,977)	(169,977)		(69,968)	(69,968)
General Plant - 390200, 396200															
7,4		CD-AA	(227,248)	(162,589)	(44,884)	(19,775)		(44,884)	(44,884)		(31,759)	(31,759)		(13,125)	(13,125)
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	(66,830)	(66,830)											
		ED-WA	(110,678)	(110,678)											
		GD-WA	(1,863)		(1,863)		(1,863)	(1,863)	(1,863)	(1,863)			(1,863)		
		GD-OR	0			0									
Total General Plant - 390200, 396200			(419,488)	(350,231)	(49,482)	(19,775)	(4,598)	(44,884)	(49,482)	(3,634)	(31,759)	(35,393)	(964)	(13,125)	(14,089)
Total Accumulated Amortization			(45,543,503)	(34,647,772)	(7,650,646)	(3,245,085)	(188,229)	(7,462,417)	(7,650,646)	(129,661)	(5,280,454)	(5,410,115)	(58,568)	(2,181,963)	(2,240,531)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-1A
For Month Ended May 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	System Contract Demand	70.840%	29.160%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	Jurisdictional 4-Factor Ratic	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 May 31, 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
99	GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99	GD-OR / AS	849,864	0	0	0	0	0	0	0	0	849,864	0	849,864
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	5,711,952	0	0	4,086,730	4,086,730	0	0	1,128,168	1,128,168	0	497,054	497,054
9	CD-WA / ID / AN	1,205,949	370,656	344,288	234,669	949,613	100,054	92,936	63,346	256,336	0	0	0
	TOTAL ACCOUNT	8,643,593	384,267	706,567	4,344,173	5,435,007	577,218	92,936	1,191,514	1,861,668	849,864	497,054	1,346,918
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,144,993	1,040,425	2,164,385	3,940,183	7,144,993	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,239,070	0	0	0	0	2,239,070	0	0	2,239,070	0	0	0
99	GD-OR / AS	3,526,733	0	0	0	0	0	0	0	0	3,526,733	0	3,526,733
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	78,241,198	0	0	55,979,230	55,979,230	0	0	15,453,419	15,453,419	0	6,808,549	6,808,549
9	CD-WA / ID / AN	22,472,601	5,557,748	4,508,675	7,629,402	17,695,825	1,500,247	1,217,063	2,059,466	4,776,776	0	0	0
	TOTAL ACCOUNT	113,624,595	6,598,173	6,673,060	67,548,815	80,820,048	3,739,317	1,217,063	17,512,885	22,469,265	3,526,733	6,808,549	10,335,282
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	9,456,679	3,152,619	14,649	6,289,411	9,456,679	0	0	0	0	0	0	0
99	GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	638,260	0	0	0	0	0	0	440,923	440,923	0	197,337	197,337
7	CD-AA	57,356,355	0	0	41,036,751	41,036,751	0	0	11,328,454	11,328,454	0	4,991,150	4,991,150
9	CD-WA / ID / AN	218,270	30,366	65,868	75,641	171,875	8,197	17,780	20,418	46,395	0	0	0
	TOTAL ACCOUNT	67,676,214	3,182,985	80,517	47,401,803	50,665,305	8,197	17,780	11,796,445	11,822,422	0	5,188,487	5,188,487
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	31,040,988	14,676,286	5,225,040	11,139,662	31,040,988	0	0	0	0	0	0	0
99	GD-WA / ID / AN	10,100,515	0	0	0	0	6,551,979	2,198,013	1,350,523	10,100,515	0	0	0
99	GD-OR / AS	3,017,595	0	0	0	0	0	0	0	0	3,017,595	0	3,017,595
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	566,854	0	0	405,567	405,567	0	0	111,959	111,959	0	49,328	49,328
9	CD-WA / ID / AN	5,733,160	1,710,746	899,910	1,903,863	4,514,519	461,796	242,920	513,925	1,218,641	0	0	0
	TOTAL ACCOUNT	50,459,112	16,387,032	6,124,950	13,449,092	35,961,074	7,013,775	2,440,933	1,976,407	11,431,115	3,017,595	49,328	3,066,923

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 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
99	GD-WA / ID / AN	84,271	0	0	0	0	84,271	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	3,028,108	110,869	137,772	2,135,812	2,384,453	29,928	37,190	576,537	643,655	0	0	0
	TOTAL ACCOUNT	3,570,112	121,608	152,517	2,510,834	2,784,959	114,199	37,190	576,537	727,926	57,227	0	57,227
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	3,009,083	972,218	298,727	1,738,138	3,009,083	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,709,811	0	0	0	0	1,977,244	371,101	361,466	2,709,811	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	2,396,206	0	0	0	0	0	0	1,655,347	1,655,347	0	740,859	740,859
7	CD-AA	10,276,024	0	0	7,352,187	7,352,187	0	0	2,029,617	2,029,617	0	894,220	894,220
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	20,628,731	993,357	1,064,363	9,289,243	11,346,963	1,982,950	577,775	4,100,126	6,660,851	985,838	1,635,079	2,620,917
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	678,885	224,719	44,361	409,805	678,885	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	1,645,898	228,163	45,460	716,683	990,306	30,173	9,834	397,618	437,625	111,504	106,463	217,967

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 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
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	33,662,581	15,736,001	9,798,239	8,128,341	33,662,581	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,465,248	0	0	0	0	2,709,936	924,818	830,494	4,465,248	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	1,672,523	257,365	408,046	651,600	1,317,011	69,473	110,147	175,892	355,512	0	0	0
	TOTAL ACCOUNT	40,372,665	15,993,366	10,206,285	9,158,052	35,357,703	2,779,409	1,034,965	1,110,766	4,925,140	43,834	45,988	89,822
	397XXX Communication Equipment												
99	ED-WA / ID / AN	58,603,704	11,405,011	4,629,485	42,569,208	58,603,704	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	31,342,815	0	0	22,424,844	22,424,844	0	0	6,190,519	6,190,519	0	2,727,452	2,727,452
9	CD-WA / ID / AN	12,749,324	529,278	3,191,677	6,318,373	10,039,328	142,872	861,555	1,705,569	2,709,996	0	0	0
	TOTAL ACCOUNT	106,174,508	11,934,289	7,821,162	71,312,425	91,067,876	842,080	1,417,249	8,582,025	10,841,354	1,230,831	3,034,447	4,265,278
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	422,203	0	0	302,074	302,074	0	0	83,389	83,389	0	36,740	36,740
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	515,446	3,926	2,299	384,604	390,829	1,060	0	84,450	85,510	2,367	36,740	39,107
	TOTAL GENERAL PLANT	413,310,874	55,827,166	32,877,180	226,115,724	314,820,070	17,088,378	6,845,725	47,328,773	71,262,876	9,825,793	17,402,135	27,227,928

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 May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,439,636	153,179	0	10,286,457	10,439,636	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	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	8,866,636	0	0	6,343,812	6,343,812	0	0	1,751,249	1,751,249	0	771,575	
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	0	
		TOTAL ACCOUNT	21,130,084	153,179	0	16,783,078	16,936,257	1,022,594	181,037	1,792,498	2,996,129	426,123	771,575	1,197,698
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,461,554	5,155,188	23,524	2,282,842	7,461,554	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	2,601,570	0	0	0	0	0	0	1,797,217	1,797,217	0	804,353	
7		CD-AA	141,862,745	0	0	101,498,538	101,498,538	0	0	28,019,311	28,019,311	0	12,344,896	
9		CD-WA / ID / AN	138,031	0	71,538	37,153	108,691	0	19,311	10,029	29,340	0	0	
		TOTAL ACCOUNT	152,063,900	5,155,188	95,062	103,818,533	109,068,783	0	19,311	29,826,557	29,845,868	0	13,149,249	13,149,249
	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	4,827,082	0	0	3,453,632	3,453,632	0	0	953,397	953,397	0	420,053	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,839,839	0	0	3,453,632	3,453,632	0	0	964,923	964,923	1,231	420,053	421,284
		TOTAL	178,033,823	5,308,367	95,062	124,055,243	129,458,672	1,022,594	200,348	32,583,978	33,806,920	427,354	14,340,877	14,768,231

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 ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended May 31, 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	(63,389,519)	(45,353,299)	(12,520,064)	(5,516,156)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(587,085)	(462,294)	(124,791)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(64,522,998)</u>	<u>(46,206,522)</u>	<u>(12,752,773)</u>	<u>(5,563,703)</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 May 31, 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	1,509,641	823,292		2,332,933		823,292			
1 151210 FUEL STOCK HOG FUEL-KFGS	1,179,758	643,388		1,823,146		643,388			
7/4 154100 PLANT MATERIALS & OPER SUPPLIES	16,791,936	7,715,297	2,335,888	26,843,121		6,164,949		1,550,348	2,335,888
1 154300 PLANT MATERIALS & OPER SUP-CS2	593,950	323,914		917,864		323,914			
1 154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,704,738	929,690		2,634,428		929,690			
7/4 154500 SUPPLY CHAIN RECEIVING INVENTORY	90	41	12	143		33		8	12
7/4 154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(68)	(31)	(9)	(108)		(25)		(6)	(9)
7/4 154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,608	738	224	2,570		590		148	224
99 163998 COMMON WORKING CAPITAL	0			0	0		0		
99 163999 INVESTOR-SUPPLIED WORKING CAPITAL	61,021,076			61,021,076	50,365,437		10,655,639		
TOTAL	82,802,729	10,436,329	2,336,115	95,575,173	50,365,437	8,885,831	10,655,639	1,550,498	2,336,115

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						