

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(889,374)	(467,601)	(421,773)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	(889,374)	(467,601)	(421,773)
G-APL	Gas Net Adjusted Rate Base	392,044,166	264,234,812	127,809,354
	RATE OF RETURN	-0.227%	-0.177%	-0.330%

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 June 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	01-01-2011 thru 12-31-2013	100.000%	70.840%	29.160%
2	Input	Number of Customers Percent	6-01-2015 thru 06-30-2015	231,146 100.000%	153,206 66.281%	77,940 33.719%
3	G-OPS	Direct Distribution Operating Expense Percent	6-01-2015 thru 06-30-2015	1,299,093 100.000%	879,562 67.706%	419,531 32.294%
	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	6-01-2015 thru 06-30-2015	5,929,009 100.000%	3,869,864 65.270%	2,059,145 34.730%

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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

GAS ALLOCATION PERCENTAGES

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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%

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

Report ID:
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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%
9	Average (CD AN/ID/WA)		100.000%	78.744%	21.256%
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			
	Percent		100.000%	68.838%	31.162%
11	Book Depreciation	6-01-2015 thru 06-30-2015			
	Percent		100.000%	67.281%	32.719%
12	Net Gas Plant (before DFIT) - AMA	05-01-2015 thru 06-30-2015			
	Percent		100.000%	66.734%	33.266%
13	G-PLT Net Gas General Plant - AMA	05-01-2015 thru 06-30-2015			
	Percent		100.000%	72.011%	27.989%
14	Net Allocated Schedule M's - AMA	6-01-2015 thru 06-30-2015			
	Percent		100.000%	59.019%	40.981%

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

Report ID: G-ALL-1A

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 June 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
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	5,029,983	0	5,029,983	3,616,952	0	3,616,952	1,413,031	0	1,413,031
99 4812XX	Commercial - Firm & Interruptible	2,775,859	0	2,775,859	1,904,505	0	1,904,505	871,354	0	871,354
99 4813XX	Industrial-Firm	221,572	0	221,572	136,373	0	136,373	85,199	0	85,199
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	9,233	0	9,233	7,850	0	7,850	1,383	0	1,383
99 499XXX	Unbilled Revenue	(965,268)	0	(965,268)	(701,371)	0	(701,371)	(263,897)	0	(263,897)
	TOTAL SALES TO ULTIMATE CUSTOMERS	7,071,379	0	7,071,379	4,964,309	0	4,964,309	2,107,070	0	2,107,070
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	19,337,655	0	19,337,655	12,621,687	0	12,621,687	6,715,968	0	6,715,968
4 488000	Miscellaneous Service Revenues	1,434	0	1,434	778	0	778	656	0	656
99 4893XX	Transportation Revenues	363,691	0	363,691	329,138	0	329,138	34,553	0	34,553
99 493000	Rent from Gas Property	210	0	210	210	0	210	0	0	0
4 495XXX	Other Gas Revenues	976,560	15,956	992,516	846,322	11,290	857,612	130,238	4,666	134,904
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	20,679,550	15,956	20,695,506	13,798,135	11,290	13,809,425	6,881,415	4,666	6,886,081
	TOTAL GAS REVENUES	27,750,929	15,956	27,766,885	18,762,444	11,290	18,773,734	8,988,485	4,666	8,993,151
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	20,424,255	0	20,424,255	13,379,229	0	13,379,229	7,045,026	0	7,045,026
99 808XXX	Net Natural Gas Storage Transactions	2,205,941	0	2,205,941	1,439,818	0	1,439,818	766,123	0	766,123
99 811000	Gas Used for Products Extraction	(21,682)	0	(21,682)	(14,152)	0	(14,152)	(7,530)	0	(7,530)
10 813000	Other Gas Expenses	0	78,454	78,454	0	54,006	54,006	0	24,448	24,448
99 813010	Gas Technology Institute (GTI) Expenses	2,483	0	2,483	1,644	0	1,644	839	0	839
	TOTAL PRODUCTION EXPENSES	22,610,997	78,454	22,689,451	14,806,539	54,006	14,860,545	7,804,458	24,448	7,828,906
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	312	312	0	221	221	0	91	91
1 824000	Other Expenses	0	57,557	57,557	0	40,773	40,773	0	16,784	16,784
1 837000	Other Equipment	0	65,526	65,526	0	46,419	46,419	0	19,107	19,107
	TOTAL UNDERGROUND STORAGE OPER EXP	0	123,395	123,395	0	87,413	87,413	0	35,982	35,982
G-DEPX	Depreciation Expense-Underground Storage	0	51,342	51,342	0	36,371	36,371	0	14,971	14,971
G-AMTX	Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX	Taxes Other Than FIT	0	163,973	163,973	0	116,158	116,158	0	47,815	47,815
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	215,334	215,334	0	152,542	152,542	0	62,792	62,792

RESULTS OF OPERATIONS	Report ID: G-OPS-1A
GAS OPERATING STATEMENT	
For Month Ended June 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 UNDERGROUND STORAGE EXPENSES	0	338,729	338,729	0	239,955	239,955	0	98,774	98,774

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended June 30, 2015	
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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	40,027	166,840	206,867	34,016	112,961	146,977	6,011	53,879	59,890
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	366,231	85,043	451,274	292,686	57,579	350,265	73,545	27,464	101,009
3	875000	Measuring & Reg Sta Exp-General	4,956	0	4,956	3,439	0	3,439	1,517	0	1,517
3	876000	Measuring & Reg Sta Exp-Industrial	(25)	0	(25)	164	0	164	(189)	0	(189)
3	877000	Measuring & Reg Sta Exp-City Gate	5,062	0	5,062	2,627	0	2,627	2,435	0	2,435
3	878000	Meter & House Regulator Expenses	85,550	3,112	88,662	55,477	2,107	57,584	30,073	1,005	31,078
3	879000	Customer Installation Expenses	144,163	10,541	154,704	74,700	7,137	81,837	69,463	3,404	72,867
3	880000	Other Expenses	107,680	27,942	135,622	85,027	18,918	103,945	22,653	9,024	31,677
3	881000	Rents	0	7,072	7,072	0	4,788	4,788	0	2,284	2,284
		MAINTENANCE									
3	885000	Supervision & Engineering	15,794	0	15,794	8,563	0	8,563	7,231	0	7,231
3	887000	Mains	158,129	0	158,129	93,426	0	93,426	64,703	0	64,703
3	889000	Measuring & Reg Sta Exp-General	31,973	0	31,973	29,993	0	29,993	1,980	0	1,980
3	890000	Measuring & Reg Sta Exp-Industrial	21,285	0	21,285	7,590	0	7,590	13,695	0	13,695
3	891000	Measuring & Reg Sta Exp-City Gate	10,195	0	10,195	4,050	0	4,050	6,145	0	6,145
3	892000	Services	182,428	976	183,404	116,885	661	117,546	65,543	315	65,858
3	893000	Meters & House Regulators	125,264	69,459	194,723	70,563	47,028	117,591	54,701	22,431	77,132
3	894000	Other Equipment	381	23,813	24,194	356	16,123	16,479	25	7,690	7,715
		TOTAL DISTRIBUTION OPERATING EXP	1,299,093	394,798	1,693,891	879,562	267,302	1,146,864	419,531	127,496	547,027
G-DEPX		Depreciation Expense-Distribution	1,130,240	5,384	1,135,624	748,235	3,514	751,749	382,005	1,870	383,875
G-OTX		Taxes Other Than FIT	633,753	0	633,753	490,976	0	490,976	142,777	0	142,777
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	1,763,993	5,384	1,769,377	1,239,211	3,514	1,242,725	524,782	1,870	526,652
		TOTAL DISTRIBUTION EXPENSES	3,063,086	400,182	3,463,268	2,118,773	270,816	2,389,589	944,313	129,366	1,073,679

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended June 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
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	17,276	17,276	0	11,451	11,451	0	5,825	5,825
2	902000	Meter Reading Expenses	155,390	12,898	168,288	141,571	8,549	150,120	13,819	4,349	18,168
G-903	903XXX	Customer Records & Collection Expenses	63,711	430,451	494,162	42,697	285,307	328,004	21,014	145,144	166,158
2	904000	Uncollectible Accounts	0	158,504	158,504	0	105,058	105,058	0	53,446	53,446
2	905000	Misc Customer Accounts	0	6,983	6,983	0	4,628	4,628	0	2,355	2,355
		TOTAL CUSTOMER ACCOUNTS EXPENSES	219,101	626,112	845,213	184,268	414,993	599,261	34,833	211,119	245,952
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	136,953	11,328	148,281	131,196	7,508	138,704	5,757	3,820	9,577
2	909000	Advertising	0	46,798	46,798	0	31,018	31,018	0	15,780	15,780
2	910000	Misc Customer Service & Info Exp	0	0	0	0	0	0	0	0	0
		TOTAL CUSTOMER SERVICE & INFO EXP	136,953	58,126	195,079	131,196	38,526	169,722	5,757	19,600	25,357
		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 June 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
	ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000 Salaries	8,668	470,062	478,730	5,732	332,606	338,338	2,936	137,456	140,392
4	921000 Office Supplies & Expenses	137	90,310	90,447	137	63,902	64,039	0	26,408	26,408
4	922000 Admin. Expenses Transferred - Credit	0	(1,659)	(1,659)	0	(1,174)	(1,174)	0	(485)	(485)
4	923000 Outside Services Employed	0	161,421	161,421	0	114,218	114,218	0	47,203	47,203
4	924000 Property Insurance Premium	0	26,079	26,079	0	18,453	18,453	0	7,626	7,626
4	925XXX Injuries and Damages	0	78,356	78,356	0	55,443	55,443	0	22,913	22,913
4	926XXX Employee Pensions and Benefits	0	17,835	17,835	0	12,620	12,620	0	5,215	5,215
4	928000 Regulatory Commission Expenses	91,142	22,655	113,797	66,655	16,030	82,685	24,487	6,625	31,112
4	930000 Miscellaneous General Expenses	1,635	72,939	74,574	551	51,610	52,161	1,084	21,329	22,413
4	931000 Rents	710	27,160	27,870	710	19,218	19,928	0	7,942	7,942
4	935000 Maintenance of General Plant	24,643	187,447	212,090	18,825	132,634	151,459	5,818	54,813	60,631
	TOTAL ADMIN & GEN OPERATING EXP	126,935	1,152,605	1,279,540	92,610	815,560	908,170	34,325	337,045	371,370
G-DEPX	Depreciation Expense-General Plant	30,876	289,565	320,441	21,185	204,891	226,076	9,691	84,674	94,365
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 - :	334	318,350	318,684	0	225,258	225,258	334	93,092	93,426
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	(31,039)	0	(31,039)	0	0	0	(31,039)	0	(31,039)
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	(62,142)	0	(62,142)	0	0	0	(62,142)	0	(62,142)
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(59,561)	618,254	558,693	23,257	437,465	460,722	(82,818)	180,789	97,971
	TOTAL ADMIN & GENERAL EXPENSES	67,374	1,770,859	1,838,233	115,867	1,253,025	1,368,892	(48,493)	517,834	469,341
	TOTAL EXPENSES BEFORE FIT	26,097,511	3,272,462	29,369,973	17,356,643	2,271,321	19,627,964	8,740,868	1,001,141	9,742,009
	NET OPERATING INCOME (LOSS) BEFORE FIT			(1,603,088)			(854,230)			(748,858)
G-FIT	FEDERAL INCOME TAX			(1,158,636)			(891,681)			(266,955)
G-FIT	DEFERRED FEDERAL INCOME TAX			447,427			506,709			(59,282)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(2,505)			(1,657)			(848)
	GAS NET OPERATING INCOME (LOSS)			(889,374)			(467,601)			(421,773)

RESULTS OF OPERATIONS	Report ID: G-OPS-1A
GAS OPERATING STATEMENT	
For Month Ended June 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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		70.840%		29.160%
G-ALL 2	Number of Customers		100.000%		66.281%		33.719%
G-ALL 3	Direct Distribution Operating Expense		100.000%		67.706%		32.294%
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 June 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	125	15,956	16,081	125	11,290	11,415	0	4,666	4,666
4	495028	DEFERRED EXCHANGE RESERVATION	375,000	0	375,000	244,762	0	244,762	130,238	0	130,238
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	546,274	0	546,274	546,274	0	546,274	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	55,161	0	55,161	55,161	0	55,161	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	976,560	15,956	992,516	846,322	11,290	857,612	130,238	4,666	134,904

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 June 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
6	804000	Gas Purchases	16,103,451	0	16,103,451	10,513,631	0	10,513,631	5,589,820	0	5,589,820
1	804001	Pipeline Demand Costs	2,526,616	0	2,526,616	1,789,855	0	1,789,855	736,761	0	736,761
1	804002	Transport Variable Charges	134,718	0	134,718	95,434	0	95,434	39,284	0	39,284
6	804010	Gas Costs - Fixed Hedge	(98,447)	0	(98,447)	(64,256)	0	(64,256)	(34,191)	0	(34,191)
6	804014	GTI Contributions	16,080	0	16,080	10,495	0	10,495	5,585	0	5,585
6	804017	Transaction Fees	39,301	0	39,301	25,652	0	25,652	13,649	0	13,649
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	(36,176)	0	(36,176)	(23,612)	0	(23,612)	(12,564)	0	(12,564)
6	804700	Gas Costs - Offsystem Bookout	285,343	0	285,343	186,243	0	186,243	99,100	0	99,100
6	804711	Gas Costs - Offsystem Bookout Offset	(285,343)	0	(285,343)	(186,243)	0	(186,243)	(99,100)	0	(99,100)
6	804730	Gas Costs - Intracompany LDC Gas	1,389,623	0	1,389,623	907,007	0	907,007	482,616	0	482,616
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(101,691)	0	(101,691)	(38,605)	0	(38,605)	(63,086)	0	(63,086)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	450,780	0	450,780	163,628	0	163,628	287,152	0	287,152
		TOTAL PURCHASED GAS COSTS	20,424,255	0	20,424,255	13,379,229	0	13,379,229	7,045,026	0	7,045,026

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	6	Actual Therms Purchased	100.000%	65.270%	34.730%
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 June 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
2	903000 Customer Records & Collections	63,711	430,451	494,162	42,697	285,307	328,004	21,014	145,144	166,158
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		63,711	430,451	494,162	42,697	285,307	328,004	21,014	145,144	166,158

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.281%	33.719%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	66.734%	33.266%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended June 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
2	908000 Customer Assistance Expense	19,652	11,328	30,980	13,895	7,508	21,403	5,757	3,820	9,577
99	908600 Public Purpose Tariff Rider Expense Offset	151,115	0	151,115	151,115	0	151,115	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	(33,814)	0	(33,814)	(33,814)	0	(33,814)	0	0	0
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908		136,953	11,328	148,281	131,196	7,508	138,704	5,757	3,820	9,577

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.281%	33.719%
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 June 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.74%	51.74%
2	Cost of Debt		5.400%	5.380%
	Total Cost of Debt		2.794%	2.784%
	Total Weighted Cost		2.794%	2.784%
G-APL	Net Rate Base	392,044,166	264,234,812	127,809,354
	Interest Deduction for FIT Calculation	10,940,933	7,382,721	3,558,212
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	27,766,885	18,773,734	8,993,151
G-OPS	Operating & Maintenance Expense	26,826,569	17,771,975	9,054,594
G-OPS	Book Deprec/Amort and Reg Amortizations	1,745,678	1,248,855	496,823
G-OTX	Taxes Other than FIT	797,726	607,134	190,592
	Net Operating Income Before FIT	(1,603,088)	(854,230)	(748,858)
G-INT	Less: Interest Expense	911,745	615,227	296,518
G-SCM	Schedule M Adjustments	(795,556)	(1,078,203)	282,647
	Taxable Net Operating Income	(3,310,389)	(2,547,660)	(762,729)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(1,158,636)	(891,681)	(266,955)
G-DTE	Deferred FIT	447,427	506,709	(59,282)
99	411400 Amortized Investment Tax Credit	(2,505)	(1,657)	(848)
	Total FIT/Deferred FIT & ITC	(713,714)	(386,629)	(327,085)
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 June 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	1,163,860	675,000	1,838,860	771,492	477,363	1,248,855	392,368	197,637	590,005
12	997001	Contributions In Aid of Construction	0	36,162	36,162	0	24,132	24,132	0	12,030	12,030
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	32,784	32,784	0	23,197	23,197	0	9,587	9,587
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	349,089	0	349,089	125,023	0	125,023	224,066	0	224,066
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	16,322	16,322	0	8,136	8,136
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	(626,539)	0	(626,539)	(626,539)	0	(626,539)	0	0	0
12	997032	Interest Rate Swaps	0	6,737	6,737	0	4,496	4,496	0	2,241	2,241
4	997033	DSM Tariff Rider	(969,963)	0	(969,963)	(969,097)	0	(969,097)	(866)	0	(866)
12	997048	AFUDC	0	(8,845)	(8,845)	0	(5,903)	(5,903)	0	(2,942)	(2,942)
11	997049	Tax Depreciation	0	(2,307,323)	(2,307,323)	0	(1,552,390)	(1,552,390)	0	(754,933)	(754,933)
1	997055	Deferred Gas Exchange	0	375,000	375,000	0	265,650	265,650	0	109,350	109,350
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	(29,707)	0	(29,707)	(33,814)	0	(33,814)	4,107	0	4,107
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	129,134	129,134	0	86,883	86,883	0	42,251	42,251
4	997081	Deferred Compensation	0	12,438	12,438	0	8,801	8,801	0	3,637	3,637
4	997082	Meal Disallowances	0	8,639	8,639	0	6,113	6,113	0	2,526	2,526
4	997083	Paid Time Off	0	37,525	37,525	0	26,552	26,552	0	10,973	10,973
2	997084	Customer Uncollectibles	0	106,397	106,397	0	70,521	70,521	0	35,876	35,876
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)	(35,146)	0	(35,146)	0	0	0	(35,146)	0	(35,146)
99	997103	Def Project Compass	(62,142)	0	(62,142)	0	0	0	(62,142)	0	(62,142)
		TOTAL SCHEDULE M ADJUSTMENTS	(113,260)	(585,008)	(795,556)	(732,935)	(345,268)	(1,078,203)	522,387	(239,740)	282,647

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.840%	29.160%
G-ALL	2	Number of Customers	100.000%	66.281%	33.719%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	65.270%	34.730%
G-ALL	11	Book Depreciation	100.000%	67.281%	32.719%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	66.734%	33.266%
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 June 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	21,109	12,458	8,651
99	410100	Deferred Federal Income Tax Exp	470,646	514,715	(44,069)
		SUBTOTAL	491,755	527,173	(35,418)
14	411100	Deferred Federal Income Tax Expense - Allocated	(54,726)	(32,299)	(22,427)
99	411100	Deferred Federal Income Tax Exp	10,398	11,835	(1,437)
		SUBTOTAL	(44,328)	(20,464)	(23,864)
		Total Deferred Federal Income Tax Expense	447,427	506,709	(59,282)

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	59.019%	40.981%
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 June 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	163,973	163,973	0	116,158	116,158	0	47,815	47,815
		TOTAL UNDERGROUND STORAGE TAX	0	163,973	163,973	0	116,158	116,158	0	47,815	47,815
		DISTRIBUTION									
99	408110	State Excise Tax	230,148	0	230,148	230,148	0	230,148	0	0	0
99	408120	Municipal Occupation & License Tax	256,005	0	256,005	212,681	0	212,681	43,324	0	43,324
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	172,542	0	172,542	48,147	0	48,147	124,395	0	124,395
99	409100	State Income Tax	(24,942)	0	(24,942)	0	0	0	(24,942)	0	(24,942)
		TOTAL DISTRIBUTION TAX	633,753	0	633,753	490,976	0	490,976	142,777	0	142,777
		TOTAL TAXES OTHER THAN FIT	633,753	163,973	797,726	490,976	116,158	607,134	142,777	47,815	190,592

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
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RESULTS OF OPERATIONS		Report ID: G-PLT-1A
GAS UTILITY PLANT		
For Month Ended June 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)	1,203,631	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)	20,000	31,417,090	31,437,090	0	22,230,104	22,230,104	20,000	9,186,986	9,206,986
TOTAL INTANGIBLE PLANT			1,223,631	33,209,588	34,433,219	1,022,594	23,498,440	24,521,034	201,037	9,711,148	9,912,185
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	1,688,286	1,688,286	0	1,195,982	1,195,982	0	492,304	492,304
1	352XXX	Wells	0	18,628,461	18,628,461	0	13,196,402	13,196,402	0	5,432,059	5,432,059
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	11,811,799	11,811,799	0	8,367,478	8,367,478	0	3,444,321	3,444,321
1	355000	Measuring & Regulating Equipment	0	482,554	482,554	0	341,841	341,841	0	140,713	140,713
1	356000	Purification Equipment	0	403,713	403,713	0	285,990	285,990	0	117,723	117,723
1	357000	Other Equipment	0	1,792,293	1,792,293	0	1,269,660	1,269,660	0	522,633	522,633
TOTAL UNDERGROUND STORAGE PLANT			0	36,318,390	36,318,390	0	25,727,946	25,727,946	0	10,590,444	10,590,444
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	178,287	0	178,287	115,152	0	115,152	63,135	0	63,135
6	375000	Structures & Improvements	905,657	0	905,657	541,449	0	541,449	364,208	0	364,208
6	376000	Mains	270,058,098	2,512,520	272,570,618	174,461,466	1,639,922	176,101,388	95,596,632	872,598	96,469,230
6	378000	Measuring & Reg Station Equip-General	5,399,597	127,100	5,526,697	3,255,251	82,958	3,338,209	2,144,346	44,142	2,188,488
6	379000	Measuring & Reg Station Equip-City Gate	6,252,001	0	6,252,001	1,910,012	0	1,910,012	4,341,989	0	4,341,989
6	380000	Services	185,762,212	0	185,762,212	126,132,587	0	126,132,587	59,629,625	0	59,629,625
6	381000	Meters	69,994,759	0	69,994,759	47,060,665	0	47,060,665	22,934,094	0	22,934,094
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	3,315,582	0	3,315,582	2,572,739	0	2,572,739	742,843	0	742,843
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			541,954,788	2,639,620	544,594,408	356,113,246	1,722,880	357,836,126	185,841,542	916,740	186,758,282
GENERAL PLANT											
4	389XXX	Land & Land Rights	670,155	1,405,156	2,075,311	577,219	994,260	1,571,479	92,936	410,896	503,832
4	390XXX	Structures & Improvements	4,963,436	17,527,423	22,490,859	3,738,594	12,402,054	16,140,648	1,224,842	5,125,369	6,350,211
4	391XXX	Office Furniture & Equipment	26,184	11,936,243	11,962,427	8,197	8,445,847	8,454,044	17,987	3,490,396	3,508,383
4	392XXX	Transportation Equipment	9,603,472	1,976,066	11,579,538	7,159,731	1,398,225	8,557,956	2,443,741	577,841	3,021,582
4	393000	Stores Equipment	151,389	593,683	745,072	114,199	420,078	534,277	37,190	173,605	210,795
4	394000	Tools, Shop & Garage Equipment	2,560,725	4,214,469	6,775,194	1,982,950	2,982,074	4,965,024	577,775	1,232,395	1,810,170
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:
GAS UTILITY PLANT	G-PLT-1A
For Month Ended June 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	396XXX	Power Operated Equipment	3,815,945	1,110,766	4,926,711	2,825,091	785,956	3,611,047	990,854	324,810	1,315,664
4	397XXX	Communications Equipment	2,265,888	8,605,639	10,871,527	848,639	6,089,178	6,937,817	1,417,249	2,516,461	3,933,710
4	398000	Miscellaneous Equipment	1,060	86,028	87,088	1,060	60,872	61,932	0	25,156	25,156
		TOTAL GENERAL PLANT	24,098,261	47,853,092	71,951,353	17,285,853	33,859,891	51,145,744	6,812,408	13,993,201	20,805,609
		TOTAL PLANT IN SERVICE	567,276,680	120,020,690	687,297,370	374,421,693	84,809,157	459,230,850	192,854,987	35,211,533	228,066,520
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,749,846)	(13,749,846)	0	(9,740,391)	(9,740,391)	0	(4,009,455)	(4,009,455)
G-ADEP		Distribution Plant	(181,708,325)	(1,538,156)	(183,246,481)	(120,506,724)	(1,003,954)	(121,510,678)	(61,201,601)	(534,202)	(61,735,803)
G-ADEP		General Plant	(7,792,355)	(13,620,883)	(21,413,238)	(5,115,371)	(9,637,864)	(14,753,235)	(2,676,984)	(3,983,019)	(6,660,003)
		TOTAL ACCUMULATED DEPRECIATION	(189,500,680)	(28,908,885)	(218,409,565)	(125,622,095)	(20,382,209)	(146,004,304)	(63,878,585)	(8,526,676)	(72,405,261)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(181,046)	(210,889)	(391,935)	(128,099)	(149,221)	(277,320)	(52,947)	(61,668)	(114,615)
G-AAMT		Misc IT Intangible Plant - 3031XX	(5,323)	(7,295,162)	(7,300,485)	0	(5,161,911)	(5,161,911)	(5,323)	(2,133,251)	(2,138,574)
G-AAMT		Underground Storage	0	(239,963)	(239,963)	0	(169,990)	(169,990)	0	(69,973)	(69,973)
G-AAMT		General Plant - 390200, 396200	(4,598)	(45,322)	(49,920)	(3,634)	(32,069)	(35,703)	(964)	(13,253)	(14,217)
		TOTAL ACCUMULATED AMORTIZATION	(190,967)	(7,791,336)	(7,982,303)	(131,733)	(5,513,191)	(5,644,924)	(59,234)	(2,278,145)	(2,337,379)
		TOTAL ACCUMULATED DEPR/AMORT	(189,691,647)	(36,700,221)	(226,391,868)	(125,753,828)	(25,895,400)	(151,649,228)	(63,937,819)	(10,804,821)	(74,742,640)
		NET GAS UTILITY PLANT before DFIT	377,585,033	83,320,469	460,905,502	248,667,865	58,913,757	307,581,622	128,917,168	24,406,712	153,323,880
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(82,842,520)	(82,842,520)	0	(55,284,127)	(55,284,127)	0	(27,558,393)	(27,558,393)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(12,751,994)	(12,751,994)	0	(9,017,991)	(9,017,991)	0	(3,734,003)	(3,734,003)
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	(964,637)	(964,637)	0	(643,741)	(643,741)	0	(320,896)	(320,896)
		TOTAL ACCUMULATED DFIT	0	(96,667,070)	(96,667,070)	0	(65,022,220)	(65,022,220)	0	(31,644,850)	(31,644,850)
		NET GAS UTILITY PLANT	377,585,033	(13,346,601)	364,238,432	248,667,865	(6,108,463)	242,559,402	128,917,168	(7,238,138)	121,679,030

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%	65.270%	34.730%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	66.734%	33.266%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended June 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	377,585,033	(13,346,601)	364,238,432	248,667,865	(6,108,463)	242,559,402	128,917,168	(7,238,138)	121,679,030
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	10,086,695	10,086,695	0	7,145,415	7,145,415	0	2,941,280	2,941,280
4 252000 Customer Advances	(81,232)	6	(81,226)	(11,804)	4	(11,800)	(69,428)	2	(69,426)
99 235199 Customer Deposits	(477,546)	0	(477,546)	(477,546)	0	(477,546)	0	0	0
C-WKC Working Capital	10,959,455	1,587,292	12,546,747	10,959,455	0	10,959,455	0	1,587,292	1,587,292
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	10,400,677	17,405,057	27,805,734	10,470,105	11,205,305	21,675,410	(69,428)	6,199,752	6,130,324
NET RATE BASE	387,985,710	4,058,456	392,044,166	259,137,970	5,096,842	264,234,812	128,847,740	(1,038,386)	127,809,354

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 June 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)	650,587	650,587												
Hydro (ED-AN)	743,259	743,259												
Other (ED-AN)	782,525	782,525												
Total Electric Production	2,176,371	2,176,371												
Electric Transmission														
ED-AN	913,341	913,341												
Total Electric Transmission	913,341	913,341												
Electric Distribution														
ED-AN	3,424	3,424												
ED-ID	1,262,833	1,262,833												
ED-WA	2,110,081	2,110,081												
Total Electric Distribution	3,376,338	3,376,338												
Gas Underground Storage														
1 GD-AN	51,342		51,342			51,342	51,342		36,371	36,371		14,971		
GD-OR	9,848			9,848										
Total Gas Underground Storage	61,190		51,342	9,848		51,342	51,342		36,371	36,371		14,971		
Gas Distribution														
6 GD-AN	5,384		5,384			5,384	5,384		3,514	3,514		1,870		
GD-ID	382,005		382,005			382,005	382,005				382,005	382,005		
GD-WA	748,235		748,235			748,235	748,235	748,235		748,235				
GD-OR	497,812			497,812										
Total Gas Distribution	1,633,436		1,135,624	497,812		1,130,240	5,384	1,135,624	748,235	3,514	751,749	382,005	1,870	383,875
General Plant														
ED-AN	232,588	232,588												
ED-ID	15,637	15,637												
ED-WA	90,675	90,675												
7,4 CD-AA	1,313,432	939,721	259,416	114,295		259,416	259,416		183,558	183,558		75,858		
9,4 CD-AN	60,199	47,403	12,796			12,796	12,796		9,054	9,054		3,742		
9 CD-ID	27,358	21,543	5,815			5,815	5,815				5,815	5,815		
9 CD-WA	15,107	11,896	3,211			3,211	3,211	3,211		3,211				
8,4 GD-AA	20,288		14,015	6,273		14,015	14,015		9,917	9,917		4,098		
4 GD-AN	3,338		3,338			3,338	3,338		2,362	2,362		976		
GD-ID	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	1,817,922	1,359,463	320,441	138,018		30,876	289,565	320,441	21,185	204,891	226,076	9,691	84,674	94,365
Total Depreciation Expense	9,978,598	7,825,513	1,507,407	645,678		1,161,116	346,291	1,507,407	769,420	244,776	1,014,196	391,696	101,515	493,211

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended June 30, 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	65.270%	34.730%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended June 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	49,259	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	1,486,525	1,063,564	293,604	129,357		293,604	293,604		207,748	207,748		85,856	85,856
9,4 CD-AN	763	601	162			162	162		115	115		47	47
9,4 CD-ID	1,572	1,238	334		334		334				334		334
ED-AN	38,081	38,081											
ED-ID	396	396											
ED-WA	86,082	86,082											
8,4 GD-AA	35,587		24,584	11,003		24,584	24,584		17,395	17,395		7,189	7,189
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX	1,649,006	1,189,962	318,684	140,360	334	318,350	318,684		225,258	225,258	334	93,092	93,426
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	1,803,226	1,326,262	331,452	145,512	2,744	328,708	331,452	2,072	232,587	234,659	672	96,121	96,793

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 June 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)	(289,427,061)	(289,427,061)											
Hydro (ED-AN)	(134,076,059)	(134,076,059)											
Other (ED-AN)	(97,798,640)	(97,798,640)											
Total Electric Production	(521,301,760)	(521,301,760)											
Electric Transmission													
ED-AN	(197,766,175)	(197,766,175)											
Total Electric Transmission	(197,766,175)	(197,766,175)											
Electric Distribution													
ED-AN	(11,222)	(11,222)											
ED-ID	(170,383,740)	(170,383,740)											
ED-WA	(272,904,217)	(272,904,217)											
Total Electric Distribution	(443,299,179)	(443,299,179)											
Gas Underground Storage													
1 GD-AN	(13,749,846)		(13,749,846)			(13,749,846)	(13,749,846)		(9,740,391)	(9,740,391)		(4,009,455)	(4,009,455)
GD-OR	(682,359)			(682,359)									
Total Gas Underground Storage	(14,432,205)		(13,749,846)	(682,359)		(13,749,846)	(13,749,846)		(9,740,391)	(9,740,391)		(4,009,455)	(4,009,455)
Gas Distribution													
6 GD-AN	(1,538,156)		(1,538,156)			(1,538,156)	(1,538,156)		(1,003,954)	(1,003,954)		(534,202)	(534,202)
GD-ID	(61,201,601)		(61,201,601)		(61,201,601)	(61,201,601)	(61,201,601)				(61,201,601)		(61,201,601)
GD-WA	(120,506,724)		(120,506,724)		(120,506,724)	(120,506,724)	(120,506,724)			(120,506,724)			
GD-OR	(94,456,827)			(94,456,827)									
Total Gas Distribution	(277,703,308)		(183,246,481)	(94,456,827)	(181,708,325)	(1,538,156)	(183,246,481)	(120,506,724)	(1,003,954)	(121,510,678)	(61,201,601)	(534,202)	(61,735,803)
General Plant													
ED-AN	(40,339,383)	(40,339,383)											
ED-ID	(7,319,534)	(7,319,534)											
ED-WA	(16,606,465)	(16,606,465)											
7,4 CD-AA	(40,164,866)	(28,736,756)	(7,932,963)	(3,495,147)		(7,932,963)	(7,932,963)		(5,613,206)	(5,613,206)		(2,319,757)	(2,319,757)
9,4 CD-AN	(12,049,187)	(9,488,012)	(2,561,175)			(2,561,175)	(2,561,175)		(1,812,236)	(1,812,236)		(748,939)	(748,939)
9 CD-ID	(5,454,956)	(4,295,451)	(1,159,505)		(1,159,505)	(1,159,505)	(1,159,505)				(1,159,505)		(1,159,505)
9 CD-WA	(2,661,405)	(2,095,697)	(565,708)		(565,708)	(565,708)	(565,708)			(565,708)			
8,4 GD-AA	(1,790,182)		(1,236,694)	(553,488)		(1,236,694)	(1,236,694)		(875,060)	(875,060)		(361,634)	(361,634)
4 GD-AN	(1,890,051)		(1,890,051)			(1,890,051)	(1,890,051)		(1,337,362)	(1,337,362)		(552,689)	(552,689)
GD-ID	(1,517,479)		(1,517,479)		(1,517,479)	(1,517,479)	(1,517,479)				(1,517,479)		(1,517,479)
GD-WA	(4,549,663)		(4,549,663)		(4,549,663)	(4,549,663)	(4,549,663)			(4,549,663)			
GD-OR	(4,324,828)			(4,324,828)									
Total General Plant	(138,667,999)	(108,881,298)	(21,413,238)	(8,373,463)	(7,792,355)	(13,620,883)	(21,413,238)	(5,115,371)	(9,637,864)	(14,753,235)	(2,676,984)	(3,983,019)	(6,660,003)
Total Accumulated Depreciation	(1,593,170,626)	(1,271,248,412)	(218,409,565)	(103,512,649)	(189,500,680)	(28,908,885)	(218,409,565)	(125,622,095)	(20,382,209)	(146,004,304)	(63,878,585)	(8,526,676)	(72,405,261)

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended June 30, 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	65.270%	34.730%

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

Report ID:
G-AAMT-1A

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	(8,725,487)	(8,725,487)												
Misc Intangible Plt (303000)	ED-AN	(1,002,892)	(1,002,892)												
Total Production/Transmission		(9,728,379)	(9,728,379)												
Distribution															
Franchises (302000)	ED-WA	(132,153)	(132,153)												
Misc Intangible Plt (303000)	ED-WA	(29,335)	(29,335)												
Total Distribution		(161,488)	(161,488)												
General Plant - 303000															
7,4	CD-AA	(990,208)	(708,464)	(195,576)	(86,168)		(195,576)	(195,576)		(138,386)	(138,386)		(57,190)	(57,190)	
9,4	CD-AN	(72,040)	(56,727)	(15,313)			(15,313)	(15,313)		(10,835)	(10,835)		(4,478)	(4,478)	
	GD-ID	(52,947)		(52,947)			(52,947)	(52,947)				(52,947)		(52,947)	
	GD-WA	(128,099)		(128,099)			(128,099)	(128,099)	(128,099)		(128,099)				
	GD-OR	(68,179)			(68,179)										
Total General Plant - 303000		(1,311,473)	(765,191)	(391,935)	(154,347)		(181,046)	(210,889)	(391,935)	(128,099)	(149,221)	(277,320)	(52,947)	(61,668)	(114,615)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(31,042,281)	(22,209,820)	(6,131,161)	(2,701,300)		(6,131,161)	(6,131,161)		(4,338,287)	(4,338,287)		(1,792,874)	(1,792,874)	
9,4	CD-AN	(20,465)	(16,115)	(4,350)			(4,350)	(4,350)		(3,078)	(3,078)		(1,272)	(1,272)	
9	CD-ID	(25,042)	(19,719)	(5,323)			(5,323)	(5,323)				(5,323)		(5,323)	
	ED-AN	(492,035)	(492,035)												
	ED-ID	(15,415)	(15,415)												
	ED-WA	(2,212,878)	(2,212,878)												
8,4	GD-AA	(1,661,973)		(1,148,124)	(513,849)		(1,148,124)	(1,148,124)		(812,390)	(812,390)		(335,734)	(335,734)	
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		(35,482,847)	(24,965,982)	(7,300,485)	(3,216,380)		(5,323)	(7,295,162)	(7,300,485)		(5,161,911)	(5,161,911)	(5,323)	(2,133,251)	(2,138,574)
Gas Underground Storage															
1	GD-AN	(239,963)		(239,963)			(239,963)	(239,963)		(169,990)	(169,990)		(69,973)	(69,973)	
Total Gas Underground Storage		(239,963)		(239,963)			(239,963)	(239,963)		(169,990)	(169,990)		(69,973)	(69,973)	
General Plant - 390200, 396200															
7,4	CD-AA	(229,467)	(164,177)	(45,322)	(19,968)		(45,322)	(45,322)		(32,069)	(32,069)		(13,253)	(13,253)	
9	CD-ID	(4,537)	(3,573)	(964)			(964)	(964)				(964)		(964)	
9	CD-WA	(8,332)	(6,561)	(1,771)			(1,771)	(1,771)	(1,771)		(1,771)				
4	ED-AN	(66,875)	(66,875)												
	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		(421,752)	(351,864)	(49,920)	(19,968)		(4,598)	(45,322)	(49,920)	(3,634)	(32,069)	(35,703)	(964)	(13,253)	(14,217)
Total Accumulated Amortization		(47,345,902)	(35,972,904)	(7,982,303)	(3,390,695)		(190,967)	(7,791,336)	(7,982,303)	(131,733)	(5,513,191)	(5,644,924)	(59,234)	(2,278,145)	(2,337,379)

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 June 30, 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 June 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	
99	GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	
99	GD-OR / AS	849,864	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	
7	CD-AA	6,793,627	0	0	4,860,637	4,860,637	0	0	1,341,809	1,341,809	0	591,181	
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	
	TOTAL ACCOUNT	9,725,268	384,267	706,567	5,118,080	6,208,914	577,218	92,936	1,405,155	2,075,309	849,864	591,181	1,441,045
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,200,845	1,043,828	2,164,385	3,992,632	7,200,845	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	
99	GD-OR / AS	3,526,733	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	
7	CD-AA	78,309,803	0	0	56,028,315	56,028,315	0	0	15,466,969	15,466,969	0	6,814,519	
9	CD-WA / ID / AN	22,510,444	5,555,068	4,537,493	7,633,063	17,725,624	1,499,524	1,224,842	2,060,454	4,784,820	0	0	
	TOTAL ACCOUNT	113,786,895	6,598,896	6,701,878	67,654,010	80,954,784	3,738,594	1,224,842	17,527,423	22,490,859	3,526,733	6,814,519	10,341,252
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	9,678,441	3,156,880	14,649	6,506,912	9,678,441	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	
99	GD-OR / AS	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	
7	CD-AA	58,064,158	0	0	41,543,163	41,543,163	0	0	11,468,252	11,468,252	0	5,052,743	
9	CD-WA / ID / AN	219,241	30,366	66,632	75,641	172,639	8,197	17,987	20,418	46,602	0	0	
	TOTAL ACCOUNT	68,606,750	3,187,246	81,281	48,125,716	51,394,243	8,197	17,987	11,936,243	11,962,427	0	5,250,080	5,250,080
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	31,300,674	14,804,464	5,251,886	11,244,324	31,300,674	0	0	0	0	0	0	
99	GD-WA / ID / AN	10,246,483	0	0	0	0	6,697,936	2,198,024	1,350,523	10,246,483	0	0	
99	GD-OR / AS	3,017,654	0	0	0	0	0	0	0	3,017,654	0	3,017,654	
8	GD-AA	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	
9	CD-WA / ID / AN	5,744,715	1,710,746	910,274	1,902,598	4,523,618	461,796	245,717	513,584	1,221,097	0	0	
	TOTAL ACCOUNT	50,876,380	16,515,210	6,162,160	13,552,489	36,229,859	7,159,732	2,443,741	1,976,066	11,579,539	3,017,654	49,328	3,066,982

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 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
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	3,108,772	110,869	137,772	2,199,330	2,447,971	29,928	37,190	593,683	660,801	0	0	0
	TOTAL ACCOUNT	3,650,776	121,608	152,517	2,574,352	2,848,477	114,199	37,190	593,683	745,072	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	2,712,252	0	0	0	0	1,977,244	371,101	363,907	2,712,252	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	2,481,149	0	0	0	0	0	0	1,714,027	1,714,027	0	767,122	767,122
7	CD-AA	10,545,482	0	0	7,544,976	7,544,976	0	0	2,082,838	2,082,838	0	917,668	917,668
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	20,985,573	993,357	1,064,363	9,482,032	11,539,752	1,982,950	577,775	4,214,468	6,775,193	985,838	1,684,790	2,670,628
	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 June 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
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	33,641,040	15,736,001	9,766,926	8,138,113	33,641,040	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,465,249	0	0	0	0	2,755,619	879,136	830,494	4,465,249	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	1,679,917	257,365	413,868	651,600	1,322,833	69,473	111,719	175,892	357,084	0	0	0
	TOTAL ACCOUNT	40,358,519	15,993,366	10,180,794	9,167,824	35,341,984	2,825,092	990,855	1,110,766	4,926,713	43,834	45,988	89,822
	397XXX Communication Equipment												
99	ED-WA / ID / AN	58,673,119	11,425,682	4,631,370	42,616,067	58,673,119	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	31,250,134	0	0	22,358,533	22,358,533	0	0	6,172,214	6,172,214	0	2,719,387	2,719,387
9	CD-WA / ID / AN	12,977,389	553,576	3,191,677	6,473,662	10,218,915	149,431	861,555	1,747,488	2,758,474	0	0	0
	TOTAL ACCOUNT	106,379,307	11,979,258	7,823,047	71,448,262	91,250,567	848,639	1,417,249	8,605,639	10,871,527	1,230,831	3,026,382	4,257,213
	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	430,192	0	0	307,790	307,790	0	0	84,967	84,967	0	37,435	37,435
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	523,435	3,926	2,299	390,320	396,545	1,060	0	86,028	87,088	2,367	37,435	39,802
	TOTAL GENERAL PLANT	416,538,801	56,005,297	32,920,366	228,229,768	317,155,431	17,285,854	6,812,409	47,853,089	71,951,352	9,825,852	17,606,166	27,432,018

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 June 30, 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	426,123	0	426,123	
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	7,463,363	5,155,188	23,524	2,284,651	7,463,363	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	2,604,754	0	0	0	0	0	0	1,799,416	1,799,416	0	805,338	
7		CD-AA	144,907,589	0	0	103,677,033	103,677,033	0	0	28,620,698	28,620,698	0	12,609,858	
9		CD-WA / ID / AN	141,273	0	74,091	37,153	111,244	0	20,000	10,029	30,029	0	0	
		TOTAL ACCOUNT	155,116,979	5,155,188	97,615	105,998,837	111,251,640	0	20,000	30,430,143	30,450,143	0	13,415,196	13,415,196
	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	1,231	0	1,231	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,938,580	0	0	3,533,406	3,533,406	0	0	975,419	975,419	0	429,755	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,951,337	0	0	3,533,406	3,533,406	0	0	986,945	986,945	1,231	429,755	430,986
		TOTAL	181,198,400	5,308,367	97,615	126,315,321	131,721,303	1,022,594	201,037	33,209,586	34,433,217	427,354	14,616,526	15,043,880

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 June 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	(63,926,466)	(45,737,469)	(12,626,116)	(5,562,881)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(592,199)	(466,321)	(125,878)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(65,065,059)</u>	<u>(46,594,719)</u>	<u>(12,859,912)</u>	<u>(5,610,428)</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 June 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	1,567,647	854,926		2,422,573		854,926			
1 151210 FUEL STOCK HOG FUEL-KFGS	1,239,134	675,769		1,914,903		675,769			
7/4 154100 PLANT MATERIALS & OPER SUPPLIES	17,190,962	7,898,635	2,391,396	27,480,993		6,311,446		1,587,189	2,391,396
1 154300 PLANT MATERIALS & OPER SUP-CS2	589,559	321,520		911,079		321,520			
1 154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,707,918	931,424		2,639,342		931,424			
7/4 154500 SUPPLY CHAIN RECEIVING INVENTORY	(461)	(212)	(64)	(737)		(169)		(43)	(64)
7/4 154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(34)	(15)	(5)	(54)		(12)		(3)	(5)
7/4 154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,611	741	224	2,576		592		149	224
99 163998 COMMON WORKING CAPITAL	0			0	0		0		
99 163999 INVESTOR-SUPPLIED WORKING CAPITAL	62,112,962			62,112,962	51,153,507		10,959,455		
TOTAL	84,409,298	10,682,788	2,391,551	97,483,637	51,153,507	9,095,496	10,959,455	1,587,292	2,391,551

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						