

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	1,716,129	1,174,333	541,796
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	1,716,129	1,174,333	541,796
G-APL	Gas Net Adjusted Rate Base	384,851,991	260,053,011	124,798,980
	RATE OF RETURN	0.446%	0.452%	0.434%

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 April 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	4-01-2015 thru 04-30-2015	231,008 100.000%	153,168 66.304%	77,840 33.696%
3	G-OPS	Direct Distribution Operating Expense Percent	4-01-2015 thru 04-30-2015	866,646 100.000%	563,591 65.031%	303,055 34.969%
	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	4-01-2015 thru 04-30-2015	17,323,790 100.000%	11,941,289 68.930%	5,382,501 31.070%

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

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

7

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended April 30, 2015

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

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

8

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended April 30, 2015

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

Input		01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		67,621,722	60,416,061	7,205,661	0
	Direct O & M Accts 901 - 935		38,441,898	32,202,921	6,238,977	0
	Adjustments		0	0	0	0
	Total		106,063,620	92,618,982	13,444,638	0
	Percentage		100.000%	87.324%	12.676%	0.000%
	Direct Labor Accts 580 - 894		61,766,029	49,821,911	11,944,118	0
	Direct Labor Accts 901 - 935		3,969,931	3,522,548	447,383	0
	Total		65,735,960	53,344,459	12,391,501	0
	Percentage		100.000%	81.150%	18.850%	0.000%
	Number of Customers at		601,722	370,194	231,528	0
	Percentage		100.000%	61.522%	38.478%	0.000%
	Net Direct Plant		2,563,811,758	2,178,697,585	385,114,173	0
	Percentage		100.000%	84.979%	15.021%	0.000%
	Total Percentages		400.000%	314.975%	85.025%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.744%	21.256%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2014 thru 12-31-2014	100.000%	0.000%	80.900%	19.100%
10	Actual Annual Throughput Percent	01-01-2014 thru 12-31-2014	System 247,081,167 100.000%	Washington 170,084,636 68.838%	Idaho 76,996,531 31.162%	
11	Book Depreciation Percent	4-01-2015 thru 04-30-2015	1,493,925 100.000%	1,005,126 67.281%	488,799 32.719%	
12	Net Gas Plant (before DFIT) - AMA Percent	03-01-2015 thru 04-30-2015	455,396,085 100.000%	303,817,641 66.715%	151,578,444 33.285%	
13	G-PLT Net Gas General Plant - AMA Percent	03-01-2015 thru 04-30-2015	49,887,562 100.000%	35,906,134 71.974%	13,981,428 28.026%	
14	Net Allocated Schedule M's - AMA Percent	4-01-2015 thru 04-30-2015	-1,351,901 100.000%	-888,382 65.714%	-463,519 34.286%	

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended April 30, 2015

Average of Monthly Averages Basis

99 Input Not Allocated

Report ID:
G-ALL-1A

AVISTA UTILITIES

0.000%

0.000%

0.000%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	12,437,105	0	12,437,105	8,713,123	0	8,713,123	3,723,982	0	3,723,982
99	4812XX	Commercial - Firm & Interruptible	6,240,557	0	6,240,557	4,507,786	0	4,507,786	1,732,771	0	1,732,771
99	4813XX	Industrial-Firm	311,171	0	311,171	198,611	0	198,611	112,560	0	112,560
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	26,080	0	26,080	22,686	0	22,686	3,394	0	3,394
99	499XXX	Unbilled Revenue	(2,138,610)	0	(2,138,610)	(1,505,140)	0	(1,505,140)	(633,470)	0	(633,470)
TOTAL SALES TO ULTIMATE CUSTOMERS			16,876,303	0	16,876,303	11,937,066	0	11,937,066	4,939,237	0	4,939,237
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	8,644,683	0	8,644,683	5,958,780	0	5,958,780	2,685,903	0	2,685,903
4	488000	Miscellaneous Service Revenues	535	0	535	255	0	255	280	0	280
99	4893XX	Transportation Revenues	400,320	0	400,320	362,768	0	362,768	37,552	0	37,552
99	493000	Rent from Gas Property	210	0	210	210	0	210	0	0	0
4	495XXX	Other Gas Revenues	379,340	14,963	394,303	262,828	10,588	273,416	116,512	4,375	120,887
99	496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
TOTAL OTHER OPERATING REVENUES			9,425,088	14,963	9,440,051	6,584,841	10,588	6,595,429	2,840,247	4,375	2,844,622
TOTAL GAS REVENUES			26,301,391	14,963	26,316,354	18,521,907	10,588	18,532,495	7,779,484	4,375	7,783,859
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	17,400,509	0	17,400,509	12,108,093	0	12,108,093	5,292,416	0	5,292,416
99	808XXX	Net Natural Gas Storage Transactions	(176,449)	0	(176,449)	(121,627)	0	(121,627)	(54,822)	0	(54,822)
99	811000	Gas Used for Products Extraction	(32,935)	0	(32,935)	(22,702)	0	(22,702)	(10,233)	0	(10,233)
10	813000	Other Gas Expenses	0	77,034	77,034	0	53,029	53,029	0	24,005	24,005
99	813010	Gas Technology Institute (GTI) Expenses	7,222	0	7,222	5,108	0	5,108	2,114	0	2,114
TOTAL PRODUCTION EXPENSES			17,198,347	77,034	17,275,381	11,968,872	53,029	12,021,901	5,229,475	24,005	5,253,480
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	254	254	0	180	180	0	74	74
1	824000	Other Expenses	0	53,748	53,748	0	38,075	38,075	0	15,673	15,673
1	837000	Other Equipment	0	56,107	56,107	0	39,746	39,746	0	16,361	16,361
TOTAL UNDERGROUND STORAGE OPER EXP			0	110,109	110,109	0	78,001	78,001	0	32,108	32,108
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			0	72,978	72,978	0	51,697	51,697	0	21,281	21,281

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended April 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 EXPENS	0	183,087	183,087	0	129,698	129,698	0	53,389	53,389

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	39,415	137,138	176,553	31,740	89,182	120,922	7,675	47,956	55,631
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	259,855	69,071	328,926	212,210	44,918	257,128	47,645	24,153	71,798
3	875000	Measuring & Reg Sta Exp-General	4,866	0	4,866	4,973	0	4,973	(107)	0	(107)
3	876000	Measuring & Reg Sta Exp-Industrial	(80)	0	(80)	40	0	40	(120)	0	(120)
3	877000	Measuring & Reg Sta Exp-City Gate	19,085	0	19,085	4,301	0	4,301	14,784	0	14,784
3	878000	Meter & House Regulator Expenses	178	7,151	7,329	(115)	4,650	4,535	293	2,501	2,794
3	879000	Customer Installation Expenses	140,366	14,511	154,877	76,909	9,437	86,346	63,457	5,074	68,531
3	880000	Other Expenses	112,460	48,315	160,775	68,205	31,420	99,625	44,255	16,895	61,150
3	881000	Rents	0	9,962	9,962	0	6,478	6,478	0	3,484	3,484
MAINTENANCE											
3	885000	Supervision & Engineering	24,077	0	24,077	7,577	0	7,577	16,500	0	16,500
3	887000	Mains	78,517	0	78,517	57,583	0	57,583	20,934	0	20,934
3	889000	Measuring & Reg Sta Exp-General	4,871	0	4,871	5,114	0	5,114	(243)	0	(243)
3	890000	Measuring & Reg Sta Exp-Industrial	7,365	0	7,365	4,585	0	4,585	2,780	0	2,780
3	891000	Measuring & Reg Sta Exp-City Gate	6,947	0	6,947	517	0	517	6,430	0	6,430
3	892000	Services	40,493	0	40,493	13,945	0	13,945	26,548	0	26,548
3	893000	Meters & House Regulators	128,027	92,726	220,753	76,007	60,301	136,308	52,020	32,425	84,445
3	894000	Other Equipment	204	13,242	13,446	0	8,611	8,611	204	4,631	4,835
TOTAL DISTRIBUTION OPERATING EXP			866,646	392,116	1,258,762	563,591	254,997	818,588	303,055	137,119	440,174
G-DEPX		Depreciation Expense-Distribution	1,116,467	5,384	1,121,851	738,749	3,711	742,460	377,718	1,673	379,391
G-OTX		Taxes Other Than FIT	1,500,012	0	1,500,012	1,249,260	0	1,249,260	250,752	0	250,752
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			2,616,479	5,384	2,621,863	1,988,009	3,711	1,991,720	628,470	1,673	630,143
TOTAL DISTRIBUTION EXPENSES			3,483,125	397,500	3,880,625	2,551,600	258,708	2,810,308	931,525	138,792	1,070,317

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended April 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	19,228	19,228	0	12,749	12,749	0	6,479	6,479
2	902000	Meter Reading Expenses	160,156	12,748	172,904	137,809	8,452	146,261	22,347	4,296	26,643
G-903	903XXX	Customer Records & Collection Expenses	28,482	398,875	427,357	19,739	264,470	284,209	8,743	134,405	143,148
2	904000	Uncollectible Accounts	0	158,504	158,504	0	105,094	105,094	0	53,410	53,410
2	905000	Misc Customer Accounts	0	13,667	13,667	0	9,062	9,062	0	4,605	4,605
		TOTAL CUSTOMER ACCOUNTS EXPENSES	188,638	603,022	791,660	157,548	399,827	557,375	31,090	203,195	234,285
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	401,173	9,366	410,539	394,555	6,210	400,765	6,618	3,156	9,774
2	909000	Advertising	0	34,353	34,353	0	22,777	22,777	0	11,576	11,576
2	910000	Misc Customer Service & Info Exp	0	0	0	0	0	0	0	0	0
		TOTAL CUSTOMER SERVICE & INFO EXP	401,173	43,719	444,892	394,555	28,987	423,542	6,618	14,732	21,350
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	0	0	0	0	0	0	0	0

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	10,336	649,413	659,749	6,407	459,512	465,919	3,929	189,901	193,830
4	921000	Office Supplies & Expenses	0	103,973	103,973	0	73,569	73,569	0	30,404	30,404
4	922000	Admin. Expenses Transferred - Credit	0	(1,620)	(1,620)	0	(1,146)	(1,146)	0	(474)	(474)
4	923000	Outside Services Employed	0	222,749	222,749	0	157,613	157,613	0	65,136	65,136
4	924000	Property Insurance Premium	0	36,030	36,030	0	25,494	25,494	0	10,536	10,536
4	925XXX	Injuries and Damages	0	77,671	77,671	0	54,958	54,958	0	22,713	22,713
4	926XXX	Employee Pensions and Benefits	0	26,574	26,574	0	18,803	18,803	0	7,771	7,771
4	928000	Regulatory Commission Expenses	69,611	14,009	83,620	47,789	9,912	57,701	21,822	4,097	25,919
4	930000	Miscellaneous General Expenses	4,574	60,527	65,101	3,800	42,828	46,628	774	17,699	18,473
4	931000	Rents	716	27,372	28,088	716	19,368	20,084	0	8,004	8,004
4	935000	Maintenance of General Plant	31,110	199,879	230,989	24,744	141,430	166,174	6,366	58,449	64,815
TOTAL ADMIN & GEN OPERATING EXP			116,347	1,416,577	1,532,924	83,456	1,002,341	1,085,797	32,891	414,236	447,127
G-DEPX		Depreciation Expense-General Plant	30,809	290,853	321,662	21,152	205,802	226,954	9,657	85,051	94,708
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	310	317,116	317,426	0	224,385	224,385	310	92,731	93,041
G-AMTX		Amortization Expense-General Plant - 390200, 3	0	438	438	0	310	310	0	128	128
99	407X28	Reg Credit/Debit Res Decoupling Def Rev	(717,713)	0	(717,713)	(717,713)	0	(717,713)	0	0	0
99	407X29	Reg Credit/Debit Res Decoupling Amort	0	0	0	0	0	0	0	0	0
99	407X38	Reg Credit/Debit Non-Res Decoupling Def Rev	(14,617)	0	(14,617)	(14,617)	0	(14,617)	0	0	0
99	407X39	Reg Credit/Debit Non-Res Decoupling Amort	0	0	0	0	0	0	0	0	0
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(78,261)	0	(78,261)	0	0	0	(78,261)	0	(78,261)
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	(55,522)	0	(55,522)	0	0	0	(55,522)	0	(55,522)
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(832,584)	618,308	(214,276)	(709,106)	437,503	(271,603)	(123,478)	180,805	57,327
TOTAL ADMIN & GENERAL EXPENSES			(716,237)	2,034,885	1,318,648	(625,650)	1,439,844	814,194	(90,587)	595,041	504,454
TOTAL EXPENSES BEFORE FIT			20,555,046	3,339,247	23,894,293	14,446,925	2,310,093	16,757,018	6,108,121	1,029,154	7,137,275
NET OPERATING INCOME (LOSS) BEFORE FIT					2,422,061			1,775,477			646,584
G-FIT		FEDERAL INCOME TAX			1,075,705			757,439			318,266
G-FIT		DEFERRED FEDERAL INCOME TAX			(367,268)			(154,638)			(212,630)
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(2,505)			(1,657)			(848)

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended April 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
		GAS NET OPERATING INCOME (LOSS)			1,716,129			1,174,333			541,796

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended April 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%		66.304%		33.696%
G-ALL	3	Direct Distribution Operating Expense		100.000%		65.031%		34.969%
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
ALLOCATION OF PURCHASED GAS COSTS
For Month Ended April 30, 2015
Average of Monthly Averages Basis

Report ID:
G-804-1A

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	11,875,573	0	11,875,573	8,185,769	0	8,185,769	3,689,804	0	3,689,804
1	804001	Pipeline Demand Costs	2,262,038	0	2,262,038	1,602,428	0	1,602,428	659,610	0	659,610
1	804002	Transport Variable Charges	111,824	0	111,824	79,216	0	79,216	32,608	0	32,608
6	804010	Gas Costs - Fixed Hedge	(151,668)	0	(151,668)	(104,545)	0	(104,545)	(47,123)	0	(47,123)
6	804014	GTI Contributions	(8,040)	0	(8,040)	(5,542)	0	(5,542)	(2,498)	0	(2,498)
6	804017	Transaction Fees	28,346	0	28,346	19,539	0	19,539	8,807	0	8,807
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	230,209	0	230,209	158,683	0	158,683	71,526	0	71,526
6	804700	Gas Costs - Offsystem Bookout	146,230	0	146,230	100,796	0	100,796	45,434	0	45,434
6	804711	Gas Costs - Offsystem Bookout Offset	(146,230)	0	(146,230)	(100,796)	0	(100,796)	(45,434)	0	(45,434)
6	804730	Gas Costs - Intracompany LDC Gas	331,921	0	331,921	228,793	0	228,793	103,128	0	103,128
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(296,985)	0	(296,985)	(137,188)	0	(137,188)	(159,797)	0	(159,797)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	3,017,291	0	3,017,291	2,080,940	0	2,080,940	936,351	0	936,351
		TOTAL PURCHASED GAS COSTS	17,400,509	0	17,400,509	12,108,093	0	12,108,093	5,292,416	0	5,292,416

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	6	Actual Therms Purchased	100.000%	68.930%	31.070%
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 April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	28,482	398,875	427,357	19,739	264,470	284,209	8,743	134,405	143,148
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			28,482	398,875	427,357	19,739	264,470	284,209	8,743	134,405	143,148

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.304%	33.696%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	66.715%	33.285%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended April 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	20,501	9,366	29,867	13,883	6,210	20,093	6,618	3,156	9,774
99	908600	Public Purpose Tariff Rider Expense Offset	443,116	0	443,116	443,116	0	443,116	0	0	0
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(62,444)	0	(62,444)	(62,444)	0	(62,444)	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			401,173	9,366	410,539	394,555	6,210	400,765	6,618	3,156	9,774

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended April 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.16%	52.16%
2	Cost of Debt		5.384%	5.379%
	Total Cost of Debt		2.808%	2.806%
	Total Weighted Cost		2.808%	2.806%
G-APL	Net Rate Base	384,851,991	260,053,011	124,798,980
	Interest Deduction for FIT Calculation	10,804,148	7,302,289	3,501,859
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 April 30, 2015				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	26,316,354	18,532,495	7,783,859
G-OPS	Operating & Maintenance Expense	21,413,728	14,985,204	6,428,524
G-OPS	Book Deprec/Amort and Reg Amortizations	958,009	506,584	451,425
G-OTX	Taxes Other than FIT	1,522,556	1,265,230	257,326
	Net Operating Income Before FIT	2,422,061	1,775,477	646,584
G-INT	Less: Interest Expense	900,346	608,524	291,822
G-SCM	Schedule M Adjustments	1,551,728	997,158	554,570
	Taxable Net Operating Income	3,073,443	2,164,111	909,332
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	1,075,705	757,439	318,266
G-DTE	Deferred FIT	(367,268)	(154,638)	(212,630)
99	411400 Amortized Investment Tax Credit	(2,505)	(1,657)	(848)
	Total FIT/Deferred FIT & ITC	705,932	601,144	104,788
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

GAS SCHEDULE M ITEMS

For Month Ended April 30, 2015

Average of Monthly Averages Basis

Report ID:
G-SCM-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,149,995	674,125	1,824,120	761,972	476,940	1,238,912	388,023	197,185	585,208
12	997001	Contributions In Aid of Construction	0	36,162	36,162	0	24,125	24,125	0	12,037	12,037
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	20,808	20,808	0	14,723	14,723	0	6,085	6,085
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	2,720,306	0	2,720,306	1,943,752	0	1,943,752	776,554	0	776,554
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	16,317	16,317	0	8,141	8,141
4	997020	FAS87 Current Pension Accrual	0	304,114	304,114	0	215,185	215,185	0	88,929	88,929
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(748,862)	0	(748,862)	(748,862)	0	(748,862)	0	0	0
12	997032	Interest Rate Swaps	0	6,737	6,737	0	4,495	4,495	0	2,242	2,242
4	997033	DSM Tariff Rider	(21,584)	0	(21,584)	(8,879)	0	(8,879)	(12,705)	0	(12,705)
12	997048	AFUDC	0	(8,253)	(8,253)	0	(5,506)	(5,506)	0	(2,747)	(2,747)
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	(51,388)	0	(51,388)	(62,444)	0	(62,444)	11,056	0	11,056
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	127,768	127,768	0	85,964	85,964	0	41,804	41,804
4	997081	Deferred Compensation	0	(22,220)	(22,220)	0	(15,722)	(15,722)	0	(6,498)	(6,498)
4	997082	Meal Disallowances	0	10,096	10,096	0	7,144	7,144	0	2,952	2,952
4	997083	Paid Time Off	0	33,771	33,771	0	23,896	23,896	0	9,875	9,875
2	997084	Customer Uncollectibles	0	108,510	108,510	0	71,946	71,946	0	36,564	36,564
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)	(89,317)	0	(89,317)	0	0	0	(89,317)	0	(89,317)
99	997103	Def Project Compass	(55,522)	0	(55,522)	0	0	0	(55,522)	0	(55,522)
		TOTAL SCHEDULE M ADJUSTMENTS	3,048,467	(1,351,900)	1,551,728	1,885,539	(888,381)	997,158	1,018,089	(463,519)	554,570

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.840%	29.160%
G-ALL	2	Number of Customers	100.000%	66.304%	33.696%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	68.930%	31.070%
G-ALL	11	Book Depreciation	100.000%	67.281%	32.719%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	66.715%	33.285%
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 April 30, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	65,043	42,742	22,301
99	410100	Deferred Federal Income Tax Exp	(408,275)	(191,621)	(216,654)
		SUBTOTAL	(343,232)	(148,879)	(194,353)
14	411100	Deferred Federal Income Tax Expense - Allocated	(42,021)	(27,614)	(14,407)
99	411100	Deferred Federal Income Tax Exp	17,985	21,855	(3,870)
		SUBTOTAL	(24,036)	(5,759)	(18,277)
		Total Deferred Federal Income Tax Expense	(367,268)	(154,638)	(212,630)

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	65.714%	34.286%
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 April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	22,544	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	529,673	0	529,673	529,673	0	529,673	0	0	0
99	408120	Municipal Occupation & License Tax	597,649	0	597,649	496,620	0	496,620	101,029	0	101,029
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	25,328	0	25,328	0	0	0	25,328	0	25,328
		TOTAL DISTRIBUTION TAX	1,500,012	0	1,500,012	1,249,260	0	1,249,260	250,752	0	250,752
		TOTAL TAXES OTHER THAN FIT	1,500,012	22,544	1,522,556	1,249,260	15,970	1,265,230	250,752	6,574	257,326

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
-------	---	------------------------	----------	---------	---------

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-1A
For Month Ended April 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)	18,617	30,223,126	30,241,743	0	21,385,279	21,385,279	18,617	8,837,847	8,856,464
TOTAL INTANGIBLE PLANT			1,222,248	32,015,624	33,237,872	1,022,594	22,653,615	23,676,209	199,654	9,362,009	9,561,663
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	1,655,991	1,655,991	0	1,173,104	1,173,104	0	482,887	482,887
1	352XXX	Wells	0	18,596,167	18,596,167	0	13,173,525	13,173,525	0	5,422,642	5,422,642
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	11,779,505	11,779,505	0	8,344,601	8,344,601	0	3,434,904	3,434,904
1	355000	Measuring & Regulating Equipment	0	450,260	450,260	0	318,964	318,964	0	131,296	131,296
1	356000	Purification Equipment	0	403,713	403,713	0	285,990	285,990	0	117,723	117,723
1	357000	Other Equipment	0	1,759,999	1,759,999	0	1,246,783	1,246,783	0	513,216	513,216
TOTAL UNDERGROUND STORAGE PLAN			0	36,156,919	36,156,919	0	25,613,560	25,613,560	0	10,543,359	10,543,359
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	172,738	0	172,738	109,603	0	109,603	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	267,582,298	2,512,521	270,094,819	172,870,492	1,731,881	174,602,373	94,711,806	780,640	95,492,446
6	378000	Measuring & Reg Station Equip-General	5,339,304	127,100	5,466,404	3,226,681	87,610	3,314,291	2,112,623	39,490	2,152,113
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	183,196,601	0	183,196,601	124,696,957	0	124,696,957	58,499,644	0	58,499,644
6	381000	Meters	68,723,220	0	68,723,220	45,837,230	0	45,837,230	22,885,990	0	22,885,990
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	3,273,164	0	3,273,164	2,556,523	0	2,556,523	716,641	0	716,641
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			535,533,341	2,639,621	538,172,962	351,812,635	1,819,491	353,632,126	183,720,706	820,130	184,540,836
GENERAL PLANT											
4	389XXX	Land & Land Rights	670,155	979,690	1,649,845	577,219	693,209	1,270,428	92,936	286,481	379,417
4	390XXX	Structures & Improvements	4,948,796	17,442,821	22,391,617	3,740,041	12,342,191	16,082,232	1,208,755	5,100,630	6,309,385
4	391XXX	Office Furniture & Equipment	25,770	11,596,169	11,621,939	8,197	8,205,217	8,213,414	17,573	3,390,952	3,408,525
4	392XXX	Transportation Equipment	9,230,998	1,976,749	11,207,747	6,868,078	1,398,708	8,266,786	2,362,920	578,041	2,940,961
4	393000	Stores Equipment	151,389	571,972	723,361	114,199	404,716	518,915	37,190	167,256	204,446
4	394000	Tools, Shop & Garage Equipment	2,560,725	3,991,734	6,552,459	1,982,950	2,824,471	4,807,421	577,775	1,167,263	1,745,038

RESULTS OF OPERATIONS		Report ID: G-PLT-1A
GAS UTILITY PLANT		
For Month Ended April 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	395000	Laboratory Equipment	40,007	397,544	437,551	30,173	281,294	311,467	9,834	116,250	126,084
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	2,253,203	8,568,513	10,821,716	835,954	6,062,908	6,898,862	1,417,249	2,505,605	3,922,854
4	398000	Miscellaneous Equipment	1,060	82,690	83,750	1,060	58,510	59,570	0	24,180	24,180
		TOTAL GENERAL PLANT	23,696,477	46,718,648	70,415,125	16,937,279	33,057,180	49,994,459	6,759,198	13,661,468	20,420,666
		TOTAL PLANT IN SERVICE	560,452,066	117,530,812	677,982,878	369,772,508	83,143,846	452,916,354	190,679,558	34,386,966	225,066,524
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,648,552)	(13,648,552)	0	(9,668,634)	(9,668,634)	0	(3,979,918)	(3,979,918)
G-ADEP		Distribution Plant	(179,612,709)	(1,527,390)	(181,140,099)	(119,148,262)	(1,052,830)	(120,201,092)	(60,464,447)	(474,560)	(60,939,007)
G-ADEP		General Plant	(7,493,413)	(12,985,106)	(20,478,519)	(4,865,241)	(9,188,001)	(14,053,242)	(2,628,172)	(3,797,105)	(6,425,277)
		TOTAL ACCUMULATED DEPRECIATION	(187,106,122)	(28,161,048)	(215,267,170)	(124,013,503)	(19,909,465)	(143,922,968)	(63,092,619)	(8,251,583)	(71,344,202)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(176,227)	(191,085)	(367,312)	(123,956)	(135,208)	(259,164)	(52,271)	(55,877)	(108,148)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(4,679)	(6,658,662)	(6,663,341)	0	(4,711,535)	(4,711,535)	(4,679)	(1,947,127)	(1,951,806)
G-AAAMT		Underground Storage	0	(239,925)	(239,925)	0	(169,963)	(169,963)	0	(69,962)	(69,962)
G-AAAMT		General Plant - 390200, 396200	(4,598)	(44,446)	(49,044)	(3,634)	(31,449)	(35,083)	(964)	(12,997)	(13,961)
		TOTAL ACCUMULATED AMORTIZATION	(185,504)	(7,134,118)	(7,319,622)	(127,590)	(5,048,155)	(5,175,745)	(57,914)	(2,085,963)	(2,143,877)
		TOTAL ACCUMULATED DEPR/AMORT	(187,291,626)	(35,295,166)	(222,586,792)	(124,141,093)	(24,957,620)	(149,098,713)	(63,150,533)	(10,337,546)	(73,488,079)
		NET GAS UTILITY PLANT before DFIT	373,160,440	82,235,646	455,396,086	245,631,415	58,186,226	303,817,641	127,529,025	24,049,420	151,578,445
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(81,967,201)	(81,967,201)	0	(54,684,418)	(54,684,418)	0	(27,282,783)	(27,282,783)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(12,573,948)	(12,573,948)	0	(8,892,051)	(8,892,051)	0	(3,681,897)	(3,681,897)
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	(981,757)	(981,757)	0	(654,979)	(654,979)	0	(326,778)	(326,778)
		TOTAL ACCUMULATED DFIT	0	(95,630,825)	(95,630,825)	0	(64,307,809)	(64,307,809)	0	(31,323,016)	(31,323,016)
		NET GAS UTILITY PLANT	373,160,440	(13,395,179)	359,765,261	245,631,415	(6,121,583)	239,509,832	127,529,025	(7,273,596)	120,255,429

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%	68.930%	31.070%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	66.715%	33.285%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended April 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	373,160,440	(13,395,179)	359,765,261	245,631,415	(6,121,583)	239,509,832	127,529,025	(7,273,596)	120,255,429
	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	4,788,395	4,788,395	0	3,392,099	3,392,099	0	1,396,296	1,396,296
4	252000 Customer Advances	(81,232)	20	(81,212)	(11,804)	14	(11,790)	(69,428)	6	(69,422)
99	235199 Customer Deposits	(506,966)	0	(506,966)	(506,966)	0	(506,966)	0	0	0
C-WKC	Working Capital	13,609,950	1,545,499	15,155,449	13,609,950	0	13,609,950	0	1,545,499	1,545,499
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	13,021,752	12,064,978	25,086,730	13,091,180	7,451,999	20,543,179	(69,428)	4,612,979	4,543,551
	NET RATE BASE	386,182,192	(1,330,201)	384,851,991	258,722,595	1,330,416	260,053,011	127,459,597	(2,660,617)	124,798,980

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 April 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)	650,083	650,083											
Hydro (ED-AN)	720,022	720,022											
Other (ED-AN)	782,519	782,519											
Total Electric Production	2,152,624	2,152,624											
Electric Transmission													
ED-AN	910,756	910,756											
Total Electric Transmission	910,756	910,756											
Electric Distribution													
ED-AN	3,423	3,423											
ED-ID	1,255,920	1,255,920											
ED-WA	2,079,645	2,079,645											
Total Electric Distribution	3,338,988	3,338,988											
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		3,711	3,711		1,673	1,673
GD-ID	377,718		377,718		377,718	377,718	377,718				377,718		377,718
GD-WA	738,749		738,749		738,749	738,749	738,749	738,749		738,749			738,749
GD-OR	490,707			490,707									
Total Gas Distribution	1,612,558		1,121,851	490,707	1,116,467	5,384	1,121,851	738,749	3,711	742,460	377,718	1,673	379,391
General Plant													
ED-AN	226,498	226,498											
ED-ID	15,545	15,545											
ED-WA	90,586	90,586											
7,4 CD-AA	1,319,279	943,904	260,571	114,804		260,571	260,571		184,375	184,375		76,196	76,196
9,4 CD-AN	58,654	46,186	12,468			12,468	12,468		8,822	8,822		3,646	3,646
9 CD-ID	27,198	21,417	5,781		5,781	5,781	5,781				5,781		5,781
9 CD-WA	14,950	11,772	3,178		3,178	3,178	3,178	3,178		3,178			3,178
8,4 GD-AA	20,965		14,483	6,482		14,483	14,483		10,248	10,248		4,235	4,235
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		17,974			17,974
GD-OR	17,450			17,450									
Total General Plant	1,816,306	1,355,908	321,662	138,736	30,809	290,853	321,662	21,152	205,802	226,954	9,657	85,051	94,708
Total Depreciation Expense	9,891,391	7,758,276	1,493,928	639,187	1,147,276	346,652	1,493,928	759,901	245,227	1,005,128	387,375	101,425	488,800

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
-----------	----------	-----------	-----------	----------------	------------	-------

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended April 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	68.930%	31.070%

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

AVISTA UTILITIES

Ref/Basis	System	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	1,470,533	1,052,122	290,445	127,966			290,445	290,445		205,513	205,513		84,932	84,932
9,4	CD-AN	763	601	162				162	162		115	115		47	47
9,4	CD-ID	1,460	1,150	310			310	310					310		310
	ED-AN	34,483	34,483												
	ED-ID	396	396												
	ED-WA	86,082	86,082												
8,4	GD-AA	38,373		26,509	11,864		26,509	26,509		18,757	18,757		7,752	7,752	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		1,632,090	1,174,834	317,426	139,830		310	317,116	317,426		224,385	224,385	310	92,731	93,041
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		1,786,310	1,311,134	330,194	144,982		2,720	327,474	330,194	2,072	231,714	233,786	648	95,760	96,408

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 Rat	70.758%	29.242%
9 Elec/Gas North 4-Factor	78.744%	21.256%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended April 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)	(288,349,980)	(288,349,980)											
	Hydro (ED-AN)	(132,973,335)	(132,973,335)											
	Other (ED-AN)	(95,887,636)	(95,887,636)											
Total Electric Production		(517,210,951)	(517,210,951)											
Electric Transmission														
	ED-AN	(196,246,002)	(196,246,002)											
Total Electric Transmission		(196,246,002)	(196,246,002)											
Electric Distribution														
	ED-AN	(4,077)	(4,077)											
	ED-ID	(168,074,668)	(168,074,668)											
	ED-WA	(269,227,755)	(269,227,755)											
Total Electric Distribution		(437,306,500)	(437,306,500)											
Gas Underground Storage														
1	GD-AN	(13,648,552)	(13,648,552)		(13,648,552)	(13,648,552)		(9,668,634)	(9,668,634)		(3,979,918)	(3,979,918)		
	GD-OR	(662,819)		(662,819)										
Total Gas Underground Storage		(14,311,371)	(13,648,552)	(662,819)	(13,648,552)	(13,648,552)		(9,668,634)	(9,668,634)		(3,979,918)	(3,979,918)		
Gas Distribution														
6	GD-AN	(1,527,390)	(1,527,390)			(1,527,390)	(1,527,390)	(1,052,830)	(1,052,830)		(474,560)	(474,560)		
	GD-ID	(60,464,447)	(60,464,447)		(60,464,447)	(60,464,447)				(60,464,447)		(60,464,447)		
	GD-WA	(119,148,262)	(119,148,262)		(119,148,262)	(119,148,262)	(119,148,262)		(119,148,262)					
	GD-OR	(93,555,821)		(93,555,821)										
Total Gas Distribution		(274,695,920)	(181,140,099)	(93,555,821)	(179,612,709)	(1,527,390)	(181,140,099)	(119,148,262)	(1,052,830)	(120,201,092)	(60,464,447)	(474,560)	(60,939,007)	
General Plant														
	ED-AN	(39,590,648)	(39,590,648)											
	ED-ID	(7,076,241)	(7,076,241)											
	ED-WA	(16,036,861)	(16,036,861)											
7,4	CD-AA	(37,623,519)	(26,918,499)	(7,431,021)	(3,273,999)	(7,431,021)	(7,431,021)	(5,258,042)	(5,258,042)		(2,172,979)	(2,172,979)		
9,4	CD-AN	(11,859,777)	(9,338,863)	(2,520,914)		(2,520,914)	(2,520,914)	(1,783,748)	(1,783,748)		(737,166)	(737,166)		
9	CD-ID	(5,367,585)	(4,226,651)	(1,140,934)		(1,140,934)	(1,140,934)			(1,140,934)		(1,140,934)		
9	CD-WA	(2,588,412)	(2,038,219)	(550,193)		(550,193)	(550,193)	(550,193)	(550,193)					
8,4	GD-AA	(1,748,195)		(1,207,688)	(540,507)	(1,207,688)	(1,207,688)	(854,536)	(854,536)		(353,152)	(353,152)		
4	GD-AN	(1,825,483)		(1,825,483)		(1,825,483)	(1,825,483)	(1,291,675)	(1,291,675)		(533,808)	(533,808)		
	GD-ID	(1,487,238)		(1,487,238)		(1,487,238)	(1,487,238)			(1,487,238)		(1,487,238)		
	GD-WA	(4,315,048)		(4,315,048)		(4,315,048)	(4,315,048)	(4,315,048)	(4,315,048)					
	GD-OR	(4,248,431)		(4,248,431)										
Total General Plant		(133,767,438)	(105,225,982)	(20,478,519)	(8,062,937)	(7,493,413)	(12,985,106)	(20,478,519)	(4,865,241)	(9,188,001)	(14,053,242)	(2,628,172)	(3,797,105)	(6,425,277)
Total Accumulated Depreciation		(1,573,538,182)	(1,255,989,435)	(215,267,170)	(102,281,577)	(187,106,122)	(28,161,048)	(215,267,170)	(124,013,503)	(19,909,465)	(143,922,968)	(63,092,619)	(8,251,583)	(71,344,202)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 8/4/2015 7:29 AM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended April 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	68.930%	31.070%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended April 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	(8,572,420)	(8,572,420)											
Misc Intangible Plt (303000)	ED-AN	(962,887)	(962,887)											
Total Production/Transmission		(9,535,307)	(9,535,307)											
Distribution														
Franchises (302000)	ED-WA	(128,127)	(128,127)											
Misc Intangible Plt (303000)	ED-WA	(28,861)	(28,861)											
Total Distribution		(156,988)	(156,988)											
General Plant - 303000														
7,4	CD-AA	(891,690)	(637,978)	(176,117)	(77,595)		(176,117)	(176,117)		(124,617)	(124,617)		(51,500)	(51,500)
9,4	CD-AN	(70,418)	(55,450)	(14,968)			(14,968)	(14,968)		(10,591)	(10,591)		(4,377)	(4,377)
	GD-ID	(52,271)		(52,271)			(52,271)	(52,271)				(52,271)		(52,271)
	GD-WA	(123,956)		(123,956)			(123,956)	(123,956)	(123,956)		(123,956)			(123,956)
	GD-OR	(66,834)			(66,834)									
Total General Plant - 303000		(1,205,169)	(693,428)	(367,312)	(144,429)	(176,227)	(191,085)	(367,312)	(123,956)	(135,208)	(259,164)	(52,271)	(55,877)	(108,148)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(28,080,282)	(20,090,599)	(5,546,137)	(2,443,546)		(5,546,137)	(5,546,137)		(3,924,335)	(3,924,335)		(1,621,802)	(1,621,802)
9,4	CD-AN	(18,937)	(14,912)	(4,025)			(4,025)	(4,025)		(2,848)	(2,848)		(1,177)	(1,177)
9	CD-ID	(22,011)	(17,332)	(4,679)		(4,679)		(4,679)				(4,679)		(4,679)
	ED-AN	(417,703)	(417,703)											
	ED-ID	(14,623)	(14,623)											
	ED-WA	(2,040,764)	(2,040,764)											
8,4	GD-AA	(1,587,929)		(1,096,973)	(490,956)		(1,096,973)	(1,096,973)		(776,196)	(776,196)		(320,777)	(320,777)
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		(32,195,007)	(22,595,933)	(6,663,341)	(2,935,733)	(4,679)	(6,658,662)	(6,663,341)		(4,711,535)	(4,711,535)	(4,679)	(1,947,127)	(1,951,806)
Gas Underground Storage														
1	GD-AN	(239,925)		(239,925)			(239,925)	(239,925)		(169,963)	(169,963)		(69,962)	(69,962)
Total Gas Underground Storage		(239,925)		(239,925)			(239,925)	(239,925)		(169,963)	(169,963)		(69,962)	(69,962)
General Plant - 390200, 396200														
7,4	CD-AA	(225,029)	(161,001)	(44,446)	(19,582)		(44,446)	(44,446)		(31,449)	(31,449)		(12,997)	(12,997)
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	(66,785)	(66,785)											
	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		(417,224)	(348,598)	(49,044)	(19,582)	(4,598)	(44,446)	(49,044)	(3,634)	(31,449)	(35,083)	(964)	(12,997)	(13,961)
Total Accumulated Amortization		(43,749,620)	(33,330,254)	(7,319,622)	(3,099,744)	(185,504)	(7,134,118)	(7,319,622)	(127,590)	(5,048,155)	(5,175,745)	(57,914)	(2,085,963)	(2,143,877)

Allocation Ratios:														
Service -		Electric	Gas-North	Gas-South		Jurisdiction -		Washington					Idaho	

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-1A
For Month Ended April 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%				

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 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	0	477,164	0	
99		GD-OR / AS	849,864	0	0	0	0	0	0	0	0	849,864	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,639,482	0	0	3,319,410	3,319,410	0	0	916,344	916,344	0	403,728	
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	7,571,123	384,267	706,567	3,576,853	4,667,687	577,218	92,936	979,690	1,649,844	849,864	403,728	1,253,592
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,291,601	1,239,481	2,164,385	3,887,735	7,291,601	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,239,070	0	0	0	0	2,239,070	0	0	0	2,239,070	0	
99		GD-OR / AS	3,526,733	0	0	0	0	0	0	0	0	3,526,733	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	78,154,787	0	0	55,917,405	55,917,405	0	0	15,436,352	15,436,352	0	6,801,030	
9		CD-WA / ID / AN	22,187,593	5,560,427	4,477,898	7,433,073	17,471,398	1,500,971	1,208,755	2,006,469	4,716,195	0	0	
		TOTAL ACCOUNT	113,399,784	6,799,908	6,642,283	67,238,213	80,680,404	3,740,041	1,208,755	17,442,821	22,391,617	3,526,733	6,801,030	10,327,763
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,236,727	3,152,619	14,649	6,069,459	9,236,727	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	56,342,348	0	0	40,311,260	40,311,260	0	0	11,128,177	11,128,177	0	4,902,911	
9		CD-WA / ID / AN	217,294	30,366	65,099	75,641	171,106	8,197	17,573	20,418	46,188	0	0	
		TOTAL ACCOUNT	66,441,279	3,182,985	79,748	46,456,360	49,719,093	8,197	17,573	11,596,168	11,621,938	0	5,100,248	5,100,248
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	30,727,070	14,636,798	5,155,609	10,934,663	30,727,070	0	0	0	0	0	0	
99		GD-WA / ID / AN	9,876,805	0	0	0	0	6,406,282	2,120,000	1,350,523	9,876,805	0	0	
99		GD-OR / AS	3,017,479	0	0	0	0	0	0	0	0	3,017,479	0	
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	5,734,765	1,710,746	899,910	1,905,127	4,515,783	461,796	242,920	514,266	1,218,982	0	0	
		TOTAL ACCOUNT	49,922,973	16,347,544	6,055,519	13,245,357	35,648,420	6,868,078	2,362,920	1,976,748	11,207,746	3,017,479	49,328	3,066,807

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 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	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		GD-OR / AS	57,227	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	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	3,006,633	110,869	137,772	2,118,902	2,367,543	29,928	37,190	571,972	639,090	0	0	
		TOTAL ACCOUNT	3,548,637	121,608	152,517	2,493,924	2,768,049	114,199	37,190	571,972	723,361	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	985,838	0	985,838	
8		GD-AA	2,302,264	0	0	0	0	0	0	1,590,450	1,590,450	0	711,814	711,814
7		CD-AA	10,055,808	0	0	7,194,629	7,194,629	0	0	1,986,123	1,986,123	0	875,056	875,056
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	20,314,573	993,357	1,064,363	9,131,685	11,189,405	1,982,950	577,775	3,991,735	6,552,460	985,838	1,586,870	2,572,708
	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	111,504	0	111,504	
8		GD-AA	244,130	0	0	0	0	0	0	168,650	168,650	0	75,480	75,480
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	1,645,791	228,163	45,460	716,683	990,306	30,173	9,834	397,544	437,551	111,504	106,430	217,934

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 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	33,662,581	15,736,001	9,798,239	8,128,341	33,662,581	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	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	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	
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	
		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	58,456,999	11,303,676	4,592,173	42,561,150	58,456,999	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	
99		GD-OR / AS	1,230,831	0	0	0	0	0	0	0	0	1,230,831	0	
8		GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	
7		CD-AA	31,478,564	0	0	22,521,968	22,521,968	0	0	6,217,331	6,217,331	0	2,739,265	
9		CD-WA / ID / AN	12,530,794	506,583	3,191,677	6,168,988	9,867,248	136,746	861,555	1,665,245	2,663,546	0	0	
		TOTAL ACCOUNT	105,945,022	11,810,259	7,783,850	71,252,106	90,846,215	835,954	1,417,249	8,568,513	10,821,716	1,230,831	3,046,260	4,277,091
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	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	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	413,294	0	0	295,699	295,699	0	0	81,630	81,630	0	35,965	
9		CD-WA / ID / AN	9,978	3,926	0	3,931	7,857	1,060	0	1,061	2,121	0	0	
		TOTAL ACCOUNT	506,537	3,926	2,299	378,229	384,454	1,060	0	82,691	83,751	2,367	35,965	38,332
		TOTAL GENERAL PLANT	409,668,384	55,865,383	32,738,891	223,647,462	312,251,736	16,937,279	6,759,197	46,718,648	70,415,124	9,825,677	17,175,847	27,001,524

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 April 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
	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
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123
8		GD-AA	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
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	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
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	7,247,641	5,155,188	23,524	2,068,929	7,247,641	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,593,826	0	0	0	0	0	0	1,791,867	1,791,867	0
7		CD-AA	139,124,588	0	0	99,539,469	99,539,469	0	0	27,478,497	27,478,497	0
9		CD-WA / ID / AN	134,767	0	68,968	37,153	106,121	0	18,617	10,029	28,646	0
		TOTAL ACCOUNT	149,100,822	5,155,188	92,492	101,645,551	106,893,231	0	18,617	29,280,393	29,299,010	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	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
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,714,723	0	0	3,373,243	3,373,243	0	0	931,205	931,205	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,727,480	0	0	3,373,243	3,373,243	0	0	942,731	942,731	1,231
	TOTAL		174,958,386	5,308,367	92,492	121,801,872	127,202,731	1,022,594	199,654	32,015,622	33,237,870	427,354

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 April 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	(63,033,266)	(45,098,411)	(12,449,700)	(5,485,155)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(584,528)	(460,281)	(124,247)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	(64,164,188)	(45,949,621)	(12,681,865)	(5,532,702)

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 April 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	1,567,527	854,861		2,422,388		854,861			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,299,620	708,756		2,008,376		708,756			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	16,737,895	7,690,466	2,328,371	26,756,732		6,145,108		1,545,358	2,328,371
1	154300 PLANT MATERIALS & OPER SUP-CS2	593,037	323,416		916,453		323,416			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,688,921	921,064		2,609,985		921,064			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	23	10	3	36		8		2	3
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(34)	(16)	(5)	(55)		(13)		(3)	(5)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,540	707	214	2,461		565		142	214
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	66,260,481			66,260,481	52,650,531		13,609,950		
TOTAL		88,149,010	10,499,264	2,328,583	100,976,857	52,650,531	8,953,765	13,609,950	1,545,499	2,328,583

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						