

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	3,575,582	2,519,686	1,055,896
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>3,575,582</u>	<u>2,519,686</u>	<u>1,055,896</u>
G-APL	Gas Net Adjusted Rate Base	<u>388,886,472</u>	<u>264,579,471</u>	<u>124,307,001</u>
	RATE OF RETURN	<u>0.919%</u>	<u>0.952%</u>	<u>0.849%</u>

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 March 31, 2015
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2011 thru 12-31-2013	100.000%	70.840%	29.160%
2	Input	Number of Customers Percent	3-01-2015 thru 03-31-2015	231,127 100.000%	153,253 66.307%	77,874 33.693%
3	G-OPS	Direct Distribution Operating Expense Percent	3-01-2015 thru 03-31-2015	978,354 100.000%	679,886 69.493%	298,468 30.507%
	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	3-01-2015 thru 03-31-2015	22,910,091 100.000%	15,585,735 68.030%	7,324,356 31.970%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Month Ended March 31, 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/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

For Month Ended March 31, 2015

Average of Monthly Averages Basis

Report ID:

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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2014 thru 12-31-2014	Total	Electric	Gas North
	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 March 31, 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
	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	3-01-2015 thru 03-31-2015			
	Percent		100.000%	67.430%	32.570%
12	Net Gas Plant (before DFIT) - AMA	02-01-2015 thru 03-31-2015			
	Percent		100.000%	66.798%	33.202%
13	G-PLT Net Gas General Plant - AMA	02-01-2015 thru 03-31-2015			
	Percent		100.000%	72.191%	27.809%
14	Net Allocated Schedule M's - AMA	3-01-2015 thru 03-31-2015			
	Percent		100.000%	64.842%	35.158%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended March 31, 2015
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIE:

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 March 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	16,986,754	0	16,986,754	11,889,148	0	11,889,148	5,097,606	0	5,097,606
99	4812XX	Commercial - Firm & Interruptible	8,577,984	0	8,577,984	6,187,704	0	6,187,704	2,390,280	0	2,390,280
99	4813XX	Industrial-Firm	327,539	0	327,539	192,376	0	192,376	135,163	0	135,163
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	34,083	0	34,083	29,613	0	29,613	4,470	0	4,470
99	499XXX	Unbilled Revenue	(3,570,547)	0	(3,570,547)	(2,501,486)	0	(2,501,486)	(1,069,061)	0	(1,069,061)
TOTAL SALES TO ULTIMATE CUSTOMERS			22,355,813	0	22,355,813	15,797,355	0	15,797,355	6,558,458	0	6,558,458
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	11,626,248	0	11,626,248	7,909,336	0	7,909,336	3,716,912	0	3,716,912
4	488000	Miscellaneous Service Revenues	376	0	376	196	0	196	180	0	180
99	4893XX	Transportation Revenues	387,486	0	387,486	354,910	0	354,910	32,576	0	32,576
99	493000	Rent from Gas Property	198	0	198	198	0	198	0	0	0
4	495XXX	Other Gas Revenues	379,341	10,351	389,692	259,453	7,324	266,777	119,888	3,027	122,915
99	496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
TOTAL OTHER OPERATING REVENUES			12,393,649	10,351	12,404,000	8,524,093	7,324	8,531,417	3,869,556	3,027	3,872,583
TOTAL GAS REVENUES			34,749,462	10,351	34,759,813	24,321,448	7,324	24,328,772	10,428,014	3,027	10,431,041
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	18,864,715	0	18,864,715	12,982,737	0	12,982,737	5,881,978	0	5,881,978
99	808XXX	Net Natural Gas Storage Transactions	3,760,550	0	3,760,550	2,558,302	0	2,558,302	1,202,248	0	1,202,248
99	811000	Gas Used for Products Extraction	(39,214)	0	(39,214)	(26,677)	0	(26,677)	(12,537)	0	(12,537)
10	813000	Other Gas Expenses	0	88,428	88,428	0	60,872	60,872	0	27,556	27,556
99	813010	Gas Technology Institute (GTI) Expenses	9,428	0	9,428	6,607	0	6,607	2,821	0	2,821
TOTAL PRODUCTION EXPENSES			22,595,479	88,428	22,683,907	15,520,969	60,872	15,581,841	7,074,510	27,556	7,102,066
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	143	143	0	101	101	0	42	42
1	824000	Other Expenses	0	44,482	44,482	0	31,511	31,511	0	12,971	12,971
1	837000	Other Equipment	0	48,147	48,147	0	34,107	34,107	0	14,040	14,040
TOTAL UNDERGROUND STORAGE OPER E)			0	92,772	92,772	0	65,719	65,719	0	27,053	27,053
G-DEPX		Depreciation Expense-Underground Storage	0	50,353	50,353	0	35,670	35,670	0	14,683	14,683
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	72,916	72,916	0	51,653	51,653	0	21,263	21,263

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL UNDERGROUND STORAGE EXPENS	0	165,688	165,688	0	117,372	117,372	0	48,316	48,316

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended March 31, 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	48,772	85,234	134,006	41,866	59,232	101,098	6,906	26,002	32,908
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	209,517	69,997	279,514	159,891	48,643	208,534	49,626	21,354	70,980
3	875000	Measuring & Reg Sta Exp-General	10,566	0	10,566	6,552	0	6,552	4,014	0	4,014
3	876000	Measuring & Reg Sta Exp-Industrial	998	0	998	152	0	152	846	0	846
3	877000	Measuring & Reg Sta Exp-City Gate	6,040	0	6,040	(787)	0	(787)	6,827	0	6,827
3	878000	Meter & House Regulator Expenses	1,666	7,174	8,840	935	4,985	5,920	731	2,189	2,920
3	879000	Customer Installation Expenses	152,035	12,301	164,336	89,882	8,548	98,430	62,153	3,753	65,906
3	880000	Other Expenses	187,103	52,544	239,647	145,493	36,514	182,007	41,610	16,030	57,640
3	881000	Rents	0	824	824	0	573	573	0	251	251
		MAINTENANCE									
3	885000	Supervision & Engineering	2,777	0	2,777	2,747	0	2,747	30	0	30
3	887000	Mains	112,512	0	112,512	78,069	0	78,069	34,443	0	34,443
3	889000	Measuring & Reg Sta Exp-General	35,731	0	35,731	23,058	0	23,058	12,673	0	12,673
3	890000	Measuring & Reg Sta Exp-Industrial	13,367	0	13,367	9,228	0	9,228	4,139	0	4,139
3	891000	Measuring & Reg Sta Exp-City Gate	13,987	0	13,987	3,008	0	3,008	10,979	0	10,979
3	892000	Services	63,234	0	63,234	39,457	0	39,457	23,777	0	23,777
3	893000	Meters & House Regulators	120,049	52,239	172,288	80,335	36,302	116,637	39,714	15,937	55,651
3	894000	Other Equipment	0	13,029	13,029	0	9,054	9,054	0	3,975	3,975
		TOTAL DISTRIBUTION OPERATING EXP	978,354	293,342	1,271,696	679,886	203,851	883,737	298,468	89,491	387,959
G-DEPX		Depreciation Expense-Distribution	1,110,684	5,383	1,116,067	735,419	3,662	739,081	375,265	1,721	376,986
G-OTX		Taxes Other Than FIT	1,892,958	0	1,892,958	1,622,261	0	1,622,261	270,697	0	270,697
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	3,003,642	5,383	3,009,025	2,357,680	3,662	2,361,342	645,962	1,721	647,683
		TOTAL DISTRIBUTION EXPENSES	3,981,996	298,725	4,280,721	3,037,566	207,513	3,245,079	944,430	91,212	1,035,642

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	24,967	24,967	0	16,555	16,555	0	8,412	8,412
2	902000	Meter Reading Expenses	152,237	8,710	160,947	136,762	5,775	142,537	15,475	2,935	18,410
G-903	903XXX	Customer Records & Collection Expenses	60,284	434,454	494,738	44,871	288,073	332,944	15,413	146,381	161,794
2	904000	Uncollectible Accounts	0	158,504	158,504	0	105,099	105,099	0	53,405	53,405
2	905000	Misc Customer Accounts	0	7,128	7,128	0	4,726	4,726	0	2,402	2,402
		TOTAL CUSTOMER ACCOUNTS EXPENSES	212,521	633,763	846,284	181,633	420,228	601,861	30,888	213,535	244,423
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	509,668	13,272	522,940	506,088	8,800	514,888	3,580	4,472	8,052
2	909000	Advertising	0	39,583	39,583	0	26,246	26,246	0	13,337	13,337
2	910000	Misc Customer Service & Info Exp	0	0	0	0	0	0	0	0	0
		TOTAL CUSTOMER SERVICE & INFO EXP	509,668	52,855	562,523	506,088	35,046	541,134	3,580	17,809	21,389
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	0	0	0	0	0	0	0	0

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GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended March 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	9,542	722,580	732,122	6,482	511,283	517,765	3,060	211,297	214,357
4	921000	Office Supplies & Expenses	0	96,747	96,747	0	68,456	68,456	0	28,291	28,291
4	922000	Admin. Expenses Transferred - Credit	0	(1,529)	(1,529)	0	(1,082)	(1,082)	0	(447)	(447)
4	923000	Outside Services Employed	0	270,414	270,414	0	191,340	191,340	0	79,074	79,074
4	924000	Property Insurance Premium	0	24,673	24,673	0	17,458	17,458	0	7,215	7,215
4	925XXX	Injuries and Damages	0	74,030	74,030	0	52,382	52,382	0	21,648	21,648
4	926XXX	Employee Pensions and Benefits	0	28,997	28,997	0	20,518	20,518	0	8,479	8,479
4	928000	Regulatory Commission Expenses	59,623	13,566	73,189	44,711	9,599	54,310	14,912	3,967	18,879
4	930000	Miscellaneous General Expenses	578	132,292	132,870	226	93,607	93,833	352	38,685	39,037
4	931000	Rents	707	2,997	3,704	707	2,121	2,828	0	876	876
4	935000	Maintenance of General Plant	31,671	207,509	239,180	23,236	146,829	170,065	8,435	60,680	69,115
		TOTAL ADMIN & GEN OPERATING EXP	102,121	1,572,276	1,674,397	75,362	1,112,511	1,187,873	26,759	459,765	486,524
G-DEPX		Depreciation Expense-General Plant	30,797	342,238	373,035	21,145	242,161	263,306	9,652	100,077	109,729
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	247	299,636	299,883	0	212,017	212,017	247	87,619	87,866
G-AMTX		Amortization Expense-General Plant - 390200, :	0	475	475	0	336	336	0	139	139
99	407X28	Reg Credit/Debit Res Decoupling Def Rev	(1,050,202)	0	(1,050,202)	(1,050,202)	0	(1,050,202)	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	(189,621)	0	(189,621)	(189,621)	0	(189,621)	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	(247,538)	0	(247,538)	0	0	0	(247,538)	0	(247,538)
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	(58,735)	0	(58,735)	0	0	0	(58,735)	0	(58,735)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(1,512,642)	652,250	(860,392)	(1,216,606)	461,520	(755,086)	(296,036)	190,730	(105,306)
		TOTAL ADMIN & GENERAL EXPENSES	(1,410,521)	2,224,526	814,005	(1,141,244)	1,574,031	432,787	(269,277)	650,495	381,218
		TOTAL EXPENSES BEFORE FIT	25,889,143	3,463,985	29,353,128	18,105,012	2,415,062	20,520,074	7,784,131	1,048,923	8,833,054
		NET OPERATING INCOME (LOSS) BEFORE FIT			5,406,685			3,808,698			1,597,987
G-FIT		FEDERAL INCOME TAX			500,790			404,436			96,354
G-FIT		DEFERRED FEDERAL INCOME TAX			1,332,818			886,233			446,585
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(2,505)			(1,657)			(848)

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		GAS NET OPERATING INCOME (LOSS)			3,575,582			2,519,686			1,055,896

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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ALLOCATION RATIOS:

G-ALL	1	System Contract Demand		100.000%			70.840%			29.160%	
G-ALL	2	Number of Customers		100.000%			66.307%			33.693%	
G-ALL	3	Direct Distribution Operating Expense		100.000%			69.493%			30.507%	
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:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended March 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	15,101,019	0	15,101,019	10,273,886	0	10,273,886	4,827,133	0	4,827,133
1	804001	Pipeline Demand Costs	2,305,977	0	2,305,977	1,633,554	0	1,633,554	672,423	0	672,423
1	804002	Transport Variable Charges	110,968	0	110,968	78,610	0	78,610	32,358	0	32,358
6	804010	Gas Costs - Fixed Hedge	9,431	0	9,431	6,416	0	6,416	3,015	0	3,015
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	(7,553)	0	(7,553)	(5,138)	0	(5,138)	(2,415)	0	(2,415)
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	2,381,889	0	2,381,889	1,620,399	0	1,620,399	761,490	0	761,490
6	804700	Gas Costs - Offsystem Bookout	487,579	0	487,579	331,700	0	331,700	155,879	0	155,879
6	804711	Gas Costs - Offsystem Bookout Offset	(487,579)	0	(487,579)	(331,700)	0	(331,700)	(155,879)	0	(155,879)
6	804730	Gas Costs - Intracompany LDC Gas	841,808	0	841,808	572,682	0	572,682	269,126	0	269,126
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(396,839)	0	(396,839)	(183,422)	0	(183,422)	(213,417)	0	(213,417)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(1,481,985)	0	(1,481,985)	(1,014,250)	0	(1,014,250)	(467,735)	0	(467,735)
		TOTAL PURCHASED GAS COSTS	18,864,715	0	18,864,715	12,982,737	0	12,982,737	5,881,978	0	5,881,978

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	6	Actual Therms Purchased	100.000%	68.030%	31.970%
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 March 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi:Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000 Customer Records & Collections	60,284	434,454	494,738	44,871	288,073	332,944	15,413	146,381	161,794
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		60,284	434,454	494,738	44,871	288,073	332,944	15,413	146,381	161,794

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.307%	33.693%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	66.798%	33.202%

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

AVISTA UTILITIES

Ref/Basi:Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	17,915	13,272	31,187	14,335	8,800	23,135	3,580	4,472	8,052
99	908600 Public Purpose Tariff Rider Expense Offset	618,938	0	618,938	618,938	0	618,938	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	(127,185)	0	(127,185)	(127,185)	0	(127,185)	0	0	0
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908		509,668	13,272	522,940	506,088	8,800	514,888	3,580	4,472	8,052

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.307%	33.693%
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 March 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.35%	52.35%
2	Cost of Debt		5.381%	5.384%
	Total Cost of Debt		2.817%	2.819%
	Total Weighted Cost		2.817%	2.819%
G-APL	Net Rate Base	388,886,472	264,579,471	124,307,001
	Interest Deduction for FIT Calculation	10,957,418	7,453,204	3,504,214
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 March 31, 2015				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	34,759,813	24,328,772	10,431,041
G-OPS	Operating & Maintenance Expense	27,131,579	18,862,165	8,269,414
G-OPS	Book Deprec/Amort and Reg Amortizations	306,047	19,678	286,369
G-OTX	Taxes Other than FIT	1,915,502	1,638,231	277,271
	Net Operating Income Before FIT	5,406,685	3,808,698	1,597,987
G-INT	Less: Interest Expense	913,118	621,100	292,018
G-SCM	Schedule M Adjustments	(3,062,739)	(2,032,068)	(1,030,671)
	Taxable Net Operating Income	1,430,828	1,155,530	275,298
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	500,790	404,436	96,354
G-DTE	Deferred FIT	1,332,818	886,233	446,585
99	411400 Amortized Investment Tax Credit	(2,505)	(1,657)	(848)
	Total FIT/Deferred FIT & ITC	1,831,103	1,289,012	542,091
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 March 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,144,139	708,006	1,852,145	758,636	500,865	1,259,501	385,503	207,141	592,644
12	997001	Contributions In Aid of Construction	0	90,803	90,803	0	60,655	60,655	0	30,148	30,148
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	114,044	114,044	0	80,695	80,695	0	33,349	33,349
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(1,878,824)	0	(1,878,824)	(1,197,672)	0	(1,197,672)	(681,152)	0	(681,152)
4	997015	Airplane Lease Payments	0	0	0	0	0	0	0	0	0
12	997016	Redemption Expense Amortization	0	25,505	25,505	0	17,037	17,037	0	8,468	8,468
4	997020	FAS87 Current Pension Accrual	0	262,014	262,014	0	185,396	185,396	0	76,618	76,618
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(926,489)	0	(926,489)	(926,489)	0	(926,489)	0	0	0
12	997032	Interest Rate Swaps	0	6,737	6,737	0	4,500	4,500	0	2,237	2,237
4	997033	DSM Tariff Rider	118,791	0	118,791	131,496	0	131,496	(12,705)	0	(12,705)
12	997048	AFUDC	0	(7,629)	(7,629)	0	(5,096)	(5,096)	0	(2,533)	(2,533)
11	997049	Tax Depreciation	0	(2,293,041)	(2,293,041)	0	(1,546,198)	(1,546,198)	0	(746,843)	(746,843)
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	(178,893)	0	(178,893)	(127,185)	0	(127,185)	(51,708)	0	(51,708)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	127,657	127,657	0	86,079	86,079	0	41,578	41,578
4	997081	Deferred Compensation	0	101,100	101,100	0	71,536	71,536	0	29,564	29,564
4	997082	Meal Disallowances	0	9,841	9,841	0	6,963	6,963	0	2,878	2,878
4	997083	Paid Time Off	0	63,326	63,326	0	44,808	44,808	0	18,518	18,518
2	997084	Customer Uncollectibles	0	132,047	132,047	0	87,556	87,556	0	44,491	44,491
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)	(195,830)	0	(195,830)	0	0	0	(195,830)	0	(195,830)
99	997103	Def Project Compass	(111,043)	0	(111,043)	0	0	0	(111,043)	0	(111,043)
		TOTAL SCHEDULE M ADJUSTMENTS	(1,721,276)	(1,034,590)	(3,062,739)	(1,361,214)	(670,854)	(2,032,068)	(666,935)	(363,736)	(1,030,671)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.840%	29.160%
G-ALL	2	Number of Customers	100.000%	66.307%	33.693%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	68.030%	31.970%
G-ALL	11	Book Depreciation	100.000%	67.430%	32.570%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	66.798%	33.202%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	326,282	211,568	114,714
99	410100	Deferred Federal Income Tax Exp	1,047,688	697,433	350,255
		SUBTOTAL	1,373,970	909,001	464,969
14	411100	Deferred Federal Income Tax Expense - Allocated	(103,765)	(67,283)	(36,482)
99	411100	Deferred Federal Income Tax Exp	62,613	44,515	18,098
		SUBTOTAL	(41,152)	(22,768)	(18,384)
		Total Deferred Federal Income Tax Expense	1,332,818	886,233	446,585

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.842%	35.158%
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 March 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	22,544	22,544	0	15,970	15,970	0	6,574	6,574
		TOTAL UNDERGROUND STORAGE TAX	0	22,544	22,544	0	15,970	15,970	0	6,574	6,574
		DISTRIBUTION									
99	408110	State Excise Tax	715,898	0	715,898	715,898	0	715,898	0	0	0
99	408120	Municipal Occupation & License Tax	822,865	0	822,865	683,396	0	683,396	139,469	0	139,469
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	6,833	0	6,833	0	0	0	6,833	0	6,833
		TOTAL DISTRIBUTION TAX	1,892,958	0	1,892,958	1,622,261	0	1,622,261	270,697	0	270,697
		TOTAL TAXES OTHER THAN FIT	1,892,958	22,544	1,915,502	1,622,261	15,970	1,638,231	270,697	6,574	277,271

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
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RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-1A
For Month Ended March 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,203,631	1,792,498	2,996,129	1,022,594	1,268,336	2,290,930	181,037	524,162	705,199
4	3031XX	Misc Intangible IT Plant (3031XX)	14,839	29,546,357	29,561,196	0	20,906,411	20,906,411	14,839	8,639,946	8,654,785
		TOTAL INTANGIBLE PLANT	1,218,470	31,338,855	32,557,325	1,022,594	22,174,747	23,197,341	195,876	9,164,108	9,359,984
		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	1,653,817	1,653,817	0	1,171,564	1,171,564	0	482,253	482,253
1	352XXX	Wells	0	18,593,993	18,593,993	0	13,171,985	13,171,985	0	5,422,008	5,422,008
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	11,777,331	11,777,331	0	8,343,061	8,343,061	0	3,434,270	3,434,270
1	355000	Measuring & Regulating Equipment	0	448,086	448,086	0	317,424	317,424	0	130,662	130,662
1	356000	Purification Equipment	0	403,713	403,713	0	285,990	285,990	0	117,723	117,723
1	357000	Other Equipment	0	1,757,825	1,757,825	0	1,245,243	1,245,243	0	512,582	512,582
		TOTAL UNDERGROUND STORAGE PLANT	0	36,146,049	36,146,049	0	25,605,860	25,605,860	0	10,540,189	10,540,189
		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	880,737	0	880,737	539,668	0	539,668	341,069	0	341,069
6	376000	Mains	266,807,848	2,512,521	269,320,369	172,338,633	1,709,268	174,047,901	94,469,215	803,253	95,272,468
6	378000	Measuring & Reg Station Equip-General	5,334,555	127,100	5,461,655	3,221,932	86,466	3,308,398	2,112,623	40,634	2,153,257
6	379000	Measuring & Reg Station Equip-City Gate	6,245,318	0	6,245,318	1,911,556	0	1,911,556	4,333,762	0	4,333,762
6	380000	Services	181,709,214	0	181,709,214	124,127,224	0	124,127,224	57,581,990	0	57,581,990
6	381000	Meters	68,285,651	0	68,285,651	45,427,325	0	45,427,325	22,858,326	0	22,858,326
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	3,272,670	0	3,272,670	2,556,029	0	2,556,029	716,641	0	716,641
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	532,797,326	2,639,621	535,436,947	350,295,895	1,795,734	352,091,629	182,501,431	843,887	183,345,318
		GENERAL PLANT									
4	389XXX	Land & Land Rights	670,155	980,172	1,650,327	577,219	693,550	1,270,769	92,936	286,622	379,558
4	390XXX	Structures & Improvements	4,946,423	17,300,147	22,246,570	3,737,668	12,241,238	15,978,906	1,208,755	5,058,909	6,267,664
4	391XXX	Office Furniture & Equipment	24,639	11,242,636	11,267,275	8,197	7,955,064	7,963,261	16,442	3,287,572	3,304,014
4	392XXX	Transportation Equipment	9,026,673	1,983,632	11,010,305	6,794,349	1,403,578	8,197,927	2,232,324	580,054	2,812,378
4	393000	Stores Equipment	151,389	568,385	719,774	114,199	402,178	516,377	37,190	166,207	203,397
4	394000	Tools, Shop & Garage Equipment	2,560,725	3,934,133	6,494,858	1,982,950	2,783,714	4,766,664	577,775	1,150,419	1,728,194
4	395000	Laboratory Equipment	40,007	396,628	436,635	30,173	280,646	310,819	9,834	115,982	125,816

RESULTS OF OPERATIONS		Report ID: G-PLT-1A
GAS UTILITY PLANT		
For Month Ended March 31, 2015 Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	396XXX	Power Operated Equipment	3,814,374	1,107,769	4,922,143	2,779,408	783,835	3,563,243	1,034,966	323,934	1,358,900
4	397XXX	Communications Equipment	2,253,203	8,592,876	10,846,079	835,954	6,080,147	6,916,101	1,417,249	2,512,729	3,929,978
4	398000	Miscellaneous Equipment	1,060	82,509	83,569	1,060	58,382	59,442	0	24,127	24,127
		TOTAL GENERAL PLANT	23,488,648	46,188,887	69,677,535	16,861,177	32,682,332	49,543,509	6,627,471	13,506,555	20,134,026
		TOTAL PLANT IN SERVICE	557,504,444	116,313,412	673,817,856	368,179,666	82,258,673	450,438,339	189,324,778	34,054,739	223,379,517
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,598,168)	(13,598,168)	0	(9,632,942)	(9,632,942)	0	(3,965,226)	(3,965,226)
G-ADEP		Distribution Plant	(178,548,099)	(1,509,459)	(180,057,558)	(118,446,053)	(1,026,885)	(119,472,938)	(60,102,046)	(482,574)	(60,584,620)
G-ADEP		General Plant	(7,359,098)	(12,631,412)	(19,990,510)	(4,736,496)	(8,937,734)	(13,674,230)	(2,622,602)	(3,693,678)	(6,316,280)
		TOTAL ACCUMULATED DEPRECIATION	(185,907,197)	(27,739,039)	(213,646,236)	(123,182,549)	(19,597,561)	(142,780,110)	(62,724,648)	(8,141,478)	(70,866,126)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(173,817)	(181,184)	(355,001)	(121,884)	(128,202)	(250,086)	(51,933)	(52,982)	(104,915)
G-AAMT		Misc IT Intangible Plant - 3031XX	(4,400)	(6,350,284)	(6,354,684)	0	(4,493,334)	(4,493,334)	(4,400)	(1,856,950)	(1,861,350)
G-AAMT		Underground Storage	0	(239,907)	(239,907)	0	(169,950)	(169,950)	0	(69,957)	(69,957)
G-AAMT		General Plant - 390200, 396200	(4,598)	(43,988)	(48,586)	(3,634)	(31,125)	(34,759)	(964)	(12,863)	(13,827)
		TOTAL ACCUMULATED AMORTIZATION	(182,815)	(6,815,363)	(6,998,178)	(125,518)	(4,822,611)	(4,948,129)	(57,297)	(1,992,752)	(2,050,049)
		TOTAL ACCUMULATED DEPR/AMORT	(186,090,012)	(34,554,402)	(220,644,414)	(123,308,067)	(24,420,172)	(147,728,239)	(62,781,945)	(10,134,230)	(72,916,175)
		NET GAS UTILITY PLANT before DFIT	371,414,432	81,759,010	453,173,442	244,871,599	57,838,501	302,710,100	126,542,833	23,920,509	150,463,342
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(81,827,898)	(81,827,898)	0	(54,659,399)	(54,659,399)	0	(27,168,499)	(27,168,499)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(12,515,065)	(12,515,065)	0	(8,850,509)	(8,850,509)	0	(3,664,556)	(3,664,556)
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	(990,501)	(990,501)	0	(661,635)	(661,635)	0	(328,866)	(328,866)
		TOTAL ACCUMULATED DFIT	0	(95,441,383)	(95,441,383)	0	(64,247,904)	(64,247,904)	0	(31,193,479)	(31,193,479)
		NET GAS UTILITY PLANT	371,414,432	(13,682,373)	357,732,059	244,871,599	(6,409,403)	238,462,196	126,542,833	(7,272,970)	119,269,863

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%	68.030%	31.970%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	66.798%	33.202%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended March 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT NET GAS PLANT IN SERVICE	371,414,432	(13,682,373)	357,732,059	244,871,599	(6,409,403)	238,462,196	126,542,833	(7,272,970)	119,269,863
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	6,504,313	6,504,313	0	4,607,655	4,607,655	0	1,896,658	1,896,658
4 252000 Customer Advances	(81,232)	0	(81,232)	(11,804)	0	(11,804)	(69,428)	0	(69,428)
99 235199 Customer Deposits	(507,234)	0	(507,234)	(507,234)	0	(507,234)	0	0	0
C-WKC Working Capital	17,968,772	1,538,730	19,507,502	17,968,772	0	17,968,772	0	1,538,730	1,538,730
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	17,380,306	13,774,107	31,154,413	17,449,734	8,667,541	26,117,275	(69,428)	5,106,566	5,037,138
NET RATE BASE	388,794,738	91,734	388,886,472	262,321,333	2,258,138	264,579,471	126,473,405	(2,166,404)	124,307,001

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 March 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	648,670	648,670												
Hydro (ED-AN)	716,559	716,559												
Other (ED-AN)	782,518	782,518												
Total Electric Production	2,147,747	2,147,747												
Electric Transmission														
ED-AN	909,963	909,963												
Total Electric Transmission	909,963	909,963												
Electric Distribution														
ED-AN	1,805	1,805												
ED-ID	1,251,651	1,251,651												
ED-WA	2,068,836	2,068,836												
Total Electric Distribution	3,322,292	3,322,292												
Gas Underground Storage														
1 GD-AN	50,353		50,353			50,353	50,353		35,670	35,670		14,683	14,683	
GD-OR	9,737			9,737										
Total Gas Underground Storage	60,090		50,353	9,737		50,353	50,353		35,670	35,670		14,683	14,683	
Gas Distribution														
6 GD-AN	5,383		5,383				5,383		3,662	3,662		1,721	1,721	
GD-ID	375,265		375,265			375,265	375,265				375,265		375,265	
GD-WA	735,419		735,419			735,419	735,419	735,419		735,419				
GD-OR	487,922			487,922										
Total Gas Distribution	1,603,989		1,116,067	487,922		1,110,684	1,116,067		735,419	3,662	739,081	375,265	1,721	376,986
General Plant														
ED-AN	222,600	222,600												
ED-ID	15,093	15,093												
ED-WA	90,399	90,399												
7,4 CD-AA	1,580,140	1,130,543	312,093	137,504		312,093	312,093		220,831	220,831		91,262	91,262	
9,4 CD-AN	58,189	45,820	12,369			12,369	12,369		8,752	8,752		3,617	3,617	
9 CD-ID	27,109	21,333	5,776			5,776	5,776				5,776		5,776	
9 CD-WA	14,946	11,769	3,177			3,177	3,177	3,177		3,177				
8,4 GD-AA	20,910		14,445	6,465		14,445	14,445		10,221	10,221		4,224	4,224	
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	
GD-WA	17,968		17,968			17,968	17,968	17,968		17,968				
GD-OR	17,450			17,450										
Total General Plant	2,072,011	1,537,557	373,035	161,419		30,797	342,238	373,035	21,145	242,161	263,306	9,652	100,077	109,729
Total Depreciation Expense	10,116,092	7,917,559	1,539,455	659,078		1,141,481	397,974	1,539,455	756,564	281,493	1,038,057	384,917	116,481	501,398

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 5/6/2015 1:09 PM

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

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	System Contract Demand	70.840%	29.160%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	Jurisdictional 4-Factor Ratio	70.758%	29.242%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	6	Actual Therms Purchased	68.030%	31.970%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000) ED-AN	76,534	76,534											
Misc Intangible Plt (303000) ED-AN	20,003	20,003											
Total Production/Transmission	96,537	96,537											
Distribution													
Franchises (302000) ED-WA	2,013	2,013											
Misc Intangible Plt (303000) ED-WA	237	237											
Total Distribution	2,250	2,250											
General Plant - 303000													
7,4 CD-AA	49,259	35,243	9,729	4,287		9,729	9,729		6,884	6,884		2,845	2,845
9,4 CD-AN	810	638	172			172	172		122	122		50	50
GD-ID	338		338			338	338				338		338
GD-WA	2,072		2,072			2,072	2,072		2,072	2,072			
GD-OR	672			672									
Total General Plant - 303000	53,151	35,881	12,311	4,959	2,410	9,901	12,311	2,072	7,006	9,078	338	2,895	3,233
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	1,383,698	989,994	273,295	120,409		273,295	273,295		193,378	193,378		79,917	79,917
9,4 CD-AN	763	601	162			162	162		115	115		47	47
9,4 CD-ID	1,163	916	247			247	247				247		247
ED-AN	31,143	31,143											
ED-ID	396	396											
ED-WA	86,080	86,080											
8,4 GD-AA	37,896		26,179	11,717		26,179	26,179		18,524	18,524		7,655	7,655
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX	1,541,139	1,109,130	299,883	132,126	247	299,636	299,883		212,017	212,017	247	87,619	87,866
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	2,404	1,720	475	209		475	475		336	336		139	139
4 ED-AN	884	884											
GD-OR	0			0									
Total General Plant- 390200, 396200	3,288	2,604	475	209		475	475		336	336		139	139
Total Amortization Expense	1,696,384	1,246,402	312,688	137,294	2,657	310,031	312,688	2,072	219,372	221,444	585	90,659	91,244

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	System Contract Demand	70.840%	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 March 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	(287,700,604)	(287,700,604)											
Hydro (ED-AN)	(132,294,403)	(132,294,403)											
Other (ED-AN)	(95,136,416)	(95,136,416)											
Total Electric Production	(515,131,423)	(515,131,423)											
Electric Transmission													
ED-AN	(195,379,731)	(195,379,731)											
Total Electric Transmission	(195,379,731)	(195,379,731)											
Electric Distribution													
ED-AN	(1,166)	(1,166)											
ED-ID	(166,943,768)	(166,943,768)											
ED-WA	(267,414,412)	(267,414,412)											
Total Electric Distribution	(434,359,346)	(434,359,346)											
Gas Underground Storage													
1 GD-AN	(13,598,168)		(13,598,168)			(13,598,168)	(13,598,168)		(9,632,942)	(9,632,942)		(3,965,226)	(3,965,226)
GD-OR	(653,079)			(653,079)									
Total Gas Underground Storage	(14,251,247)		(13,598,168)	(653,079)		(13,598,168)	(13,598,168)		(9,632,942)	(9,632,942)		(3,965,226)	(3,965,226)
Gas Distribution													
6 GD-AN	(1,509,459)		(1,509,459)				(1,509,459)	(1,509,459)	(1,026,885)	(1,026,885)		(482,574)	(482,574)
GD-ID	(60,102,046)		(60,102,046)		(60,102,046)		(60,102,046)				(60,102,046)		(60,102,046)
GD-WA	(118,446,053)		(118,446,053)		(118,446,053)		(118,446,053)	(118,446,053)		(118,446,053)			
GD-OR	(93,230,958)			(93,230,958)									
Total Gas Distribution	(273,288,516)		(180,057,558)	(93,230,958)	(178,548,099)	(1,509,459)	(180,057,558)	(118,446,053)	(1,026,885)	(119,472,938)	(60,102,046)	(482,574)	(60,584,620)
General Plant													
ED-AN	(39,461,611)	(39,461,611)											
ED-ID	(7,165,494)	(7,165,494)											
ED-WA	(15,942,285)	(15,942,285)											
7,4 CD-AA	(36,324,586)	(25,989,152)	(7,174,469)	(3,160,965)		(7,174,469)	(7,174,469)		(5,076,511)	(5,076,511)		(2,097,958)	(2,097,958)
9,4 CD-AN	(11,642,558)	(9,167,816)	(2,474,742)			(2,474,742)	(2,474,742)		(1,751,078)	(1,751,078)		(723,664)	(723,664)
9 CD-ID	(5,319,995)	(4,189,177)	(1,130,818)		(1,130,818)		(1,130,818)				(1,130,818)		(1,130,818)
9 CD-WA	(2,581,582)	(2,032,841)	(548,741)		(548,741)		(548,741)	(548,741)		(548,741)			
8,4 GD-AA	(1,727,257)		(1,193,224)	(534,033)		(1,193,224)	(1,193,224)		(844,301)	(844,301)		(348,923)	(348,923)
4 GD-AN	(1,788,977)		(1,788,977)			(1,788,977)	(1,788,977)		(1,265,844)	(1,265,844)		(523,133)	(523,133)
GD-ID	(1,491,784)		(1,491,784)		(1,491,784)		(1,491,784)				(1,491,784)		(1,491,784)
GD-WA	(4,187,755)		(4,187,755)		(4,187,755)		(4,187,755)	(4,187,755)		(4,187,755)			
GD-OR	(4,239,220)			(4,239,220)									
Total General Plant	(131,873,104)	(103,948,376)	(19,990,510)	(7,934,218)	(7,359,098)	(12,631,412)	(19,990,510)	(4,736,496)	(8,937,734)	(13,674,230)	(2,622,602)	(3,693,678)	(6,316,280)
Total Accumulated Depreciation	(1,564,283,367)	(1,248,818,876)	(213,646,236)	(101,818,255)	(185,907,197)	(27,739,039)	(213,646,236)	(123,182,549)	(19,597,561)	(142,780,110)	(62,724,648)	(8,141,478)	(70,866,126)

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

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	System Contract Demand	70.840%	29.160%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	Jurisdictional 4-Factor Ratio	70.758%	29.242%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	6	Actual Therms Purchased	68.030%	31.970%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	(8,495,886)	(8,495,886)												
Misc Intangible Plt (303000)	ED-AN	(942,884)	(942,884)												
Total Production/Transmission		(9,438,770)	(9,438,770)												
Distribution															
Franchises (302000)	ED-WA	(126,114)	(126,114)												
Misc Intangible Plt (303000)	ED-WA	(28,624)	(28,624)												
Total Distribution		(154,738)	(154,738)												
General Plant - 303000															
7,4	CD-AA	(842,430)	(602,734)	(166,388)	(73,308)		(166,388)	(166,388)		(117,733)	(117,733)		(48,655)	(48,655)	
9,4	CD-AN	(69,608)	(54,812)	(14,796)			(14,796)	(14,796)		(10,469)	(10,469)		(4,327)	(4,327)	
	GD-ID	(51,933)		(51,933)		(51,933)	(51,933)	(51,933)				(51,933)		(51,933)	
	GD-WA	(121,884)		(121,884)		(121,884)	(121,884)	(121,884)	(121,884)						
	GD-OR	(66,162)			(66,162)										
Total General Plant - 303000		(1,152,017)	(657,546)	(355,001)	(139,470)		(173,817)	(181,184)	(355,001)	(121,884)	(128,202)	(250,086)	(51,933)	(52,982)	(104,915)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(26,653,164)	(19,069,540)	(5,264,266)	(2,319,358)		(5,264,266)	(5,264,266)		(3,724,890)	(3,724,890)		(1,539,376)	(1,539,376)	
9,4	CD-AN	(18,174)	(14,311)	(3,863)			(3,863)	(3,863)		(2,733)	(2,733)		(1,130)	(1,130)	
9	CD-ID	(20,699)	(16,299)	(4,400)		(4,400)	(4,400)	(4,400)				(4,400)		(4,400)	
	ED-AN	(384,890)	(384,890)												
	ED-ID	(14,228)	(14,228)												
	ED-WA	(1,954,733)	(1,954,733)												
8,4	GD-AA	(1,549,793)		(1,070,628)	(479,165)		(1,070,628)	(1,070,628)		(757,555)	(757,555)		(313,073)	(313,073)	
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		(30,608,439)	(21,454,001)	(6,354,684)	(2,799,754)		(4,400)	(6,350,284)	(6,354,684)		(4,493,334)	(4,493,334)	(4,400)	(1,856,950)	(1,861,350)
Gas Underground Storage															
1	GD-AN	(239,907)		(239,907)			(239,907)	(239,907)		(169,950)	(169,950)		(69,957)	(69,957)	
Total Gas Underground Storage		(239,907)		(239,907)			(239,907)	(239,907)		(169,950)	(169,950)		(69,957)	(69,957)	
General Plant - 390200, 396200															
7,4	CD-AA	(222,715)	(159,346)	(43,988)	(19,381)		(43,988)	(43,988)		(31,125)	(31,125)		(12,863)	(12,863)	
9	CD-ID	(4,537)	(3,573)	(964)		(964)	(964)	(964)				(964)		(964)	
9	CD-WA	(8,332)	(6,561)	(1,771)		(1,771)	(1,771)	(1,771)	(1,771)						
4	ED-AN	(66,321)	(66,321)												
	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		(414,446)	(346,479)	(48,586)	(19,381)		(4,598)	(43,988)	(48,586)	(3,634)	(31,125)	(34,759)	(964)	(12,863)	(13,827)
Total Accumulated Amortization		(42,008,317)	(32,051,534)	(6,998,178)	(2,958,605)		(182,815)	(6,815,363)	(6,998,178)	(125,518)	(4,822,611)	(4,948,129)	(57,297)	(1,992,752)	(2,050,049)

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 March 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	System Contract Demand	70.840%	29.160%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	Jurisdictional 4-Factor Ratic	70.758%	29.242%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%				

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99	GD-OR / AS	849,864	0	0	0	0	0	0	0	0	849,864	0	849,864
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	4,641,923	0	0	3,321,157	3,321,157	0	0	916,826	916,826	0	403,940	403,940
9	CD-WA / ID / AN	1,205,949	370,656	344,288	234,669	949,613	100,054	92,936	63,346	256,336	0	0	0
	TOTAL ACCOUNT	7,573,564	384,267	706,567	3,578,600	4,669,434	577,218	92,936	980,172	1,650,326	849,864	403,940	1,253,804
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,494,060	1,441,940	2,164,385	3,887,735	7,494,060	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,237,126	0	0	0	0	2,237,126	0	0	2,237,126	0	0	0
99	GD-OR / AS	3,526,733	0	0	0	0	0	0	0	0	3,526,733	0	3,526,733
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	77,692,668	0	0	55,586,773	55,586,773	0	0	15,345,079	15,345,079	0	6,760,816	6,760,816
9	CD-WA / ID / AN	21,943,756	5,558,841	4,477,898	7,242,653	17,279,392	1,500,542	1,208,755	1,955,067	4,664,364	0	0	0
	TOTAL ACCOUNT	112,894,343	7,000,781	6,642,283	66,717,161	80,360,225	3,737,668	1,208,755	17,300,146	22,246,569	3,526,733	6,760,816	10,287,549
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	9,025,032	3,152,619	14,649	5,857,764	9,025,032	0	0	0	0	0	0	0
99	GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	638,260	0	0	0	0	0	0	440,923	440,923	0	197,337	197,337
7	CD-AA	54,552,402	0	0	39,030,607	39,030,607	0	0	10,774,645	10,774,645	0	4,747,150	4,747,150
9	CD-WA / ID / AN	211,974	30,366	60,910	75,641	166,917	8,197	16,442	20,418	45,057	0	0	0
	TOTAL ACCOUNT	64,434,318	3,182,985	75,559	44,964,012	48,222,556	8,197	16,442	11,242,636	11,267,275	0	4,944,487	4,944,487
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	30,497,368	14,629,194	5,109,477	10,758,697	30,497,368	0	0	0	0	0	0	0
99	GD-WA / ID / AN	9,671,597	0	0	0	0	6,330,182	1,990,892	1,350,523	9,671,597	0	0	0
99	GD-OR / AS	2,949,264	0	0	0	0	0	0	0	0	2,949,264	0	2,949,264
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	566,854	0	0	405,567	405,567	0	0	111,959	111,959	0	49,328	49,328
9	CD-WA / ID / AN	5,771,306	1,719,531	894,399	1,930,627	4,544,557	464,167	241,432	521,150	1,226,749	0	0	0
	TOTAL ACCOUNT	49,456,389	16,348,725	6,003,876	13,094,891	35,447,492	6,794,349	2,232,324	1,983,632	11,010,305	2,949,264	49,328	2,998,592

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0	0
99	GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99	GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	2,989,756	110,869	137,772	2,105,612	2,354,253	29,928	37,190	568,385	635,503	0	0	0
	TOTAL ACCOUNT	3,531,760	121,608	152,517	2,480,634	2,754,759	114,199	37,190	568,385	719,774	57,227	0	57,227
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	3,009,083	972,218	298,727	1,738,138	3,009,083	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,709,811	0	0	0	0	1,977,244	371,101	361,466	2,709,811	0	0	0
99	GD-OR / AS	985,838	0	0	0	0	0	0	0	0	985,838	0	985,838
8	GD-AA	2,291,215	0	0	0	0	0	0	1,582,817	1,582,817	0	708,398	708,398
7	CD-AA	9,802,814	0	0	7,013,619	7,013,619	0	0	1,936,154	1,936,154	0	853,041	853,041
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	20,050,530	993,357	1,064,363	8,950,675	11,008,395	1,982,950	577,775	3,934,133	6,494,858	985,838	1,561,439	2,547,277
	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	242,804	0	0	0	0	0	0	167,734	167,734	0	75,070	75,070
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	1,644,465	228,163	45,460	716,683	990,306	30,173	9,834	396,628	436,635	111,504	106,020	217,524

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	34,143,946	15,940,528	9,950,142	8,253,276	34,143,946	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,465,248	0	0	0	0	2,709,936	924,818	830,494	4,465,248	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	541,257	0	0	387,253	387,253	0	0	106,904	106,904	0	47,100	47,100
9	CD-WA / ID / AN	1,646,546	257,365	408,046	631,145	1,296,556	69,473	110,147	170,370	349,990	0	0	0
	TOTAL ACCOUNT	40,840,831	16,197,893	10,358,188	9,271,674	35,827,755	2,779,409	1,034,965	1,107,768	4,922,142	43,834	47,100	90,934
	397XXX Communication Equipment												
99	ED-WA / ID / AN	58,003,697	11,103,471	4,399,335	42,500,891	58,003,697	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	31,601,915	0	0	22,610,222	22,610,222	0	0	6,241,694	6,241,694	0	2,749,999	2,749,999
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	0
	TOTAL ACCOUNT	105,615,071	11,610,054	7,591,012	71,280,101	90,481,167	835,954	1,417,249	8,592,876	10,846,079	1,230,831	3,056,994	4,287,825
	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	412,374	0	0	295,041	295,041	0	0	81,448	81,448	0	35,885	35,885
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	505,617	3,926	2,299	377,571	383,796	1,060	0	82,509	83,569	2,367	35,885	38,252
	TOTAL GENERAL PLANT	406,546,888	56,071,759	32,642,124	221,432,002	310,145,885	16,861,177	6,627,470	46,188,885	69,677,532	9,757,462	16,966,009	26,723,471

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 March 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,439,476	153,179	0	10,286,297	10,439,476	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	21,129,924	153,179	0	16,782,918	16,936,097	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	7,021,221	5,155,188	23,524	1,842,509	7,021,221	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	2,502,617	0	0	0	0	0	0	1,728,858	1,728,858	0	773,759	
7		CD-AA	136,114,885	0	0	97,386,117	97,386,117	0	0	26,884,051	26,884,051	0	11,844,717	
9		CD-WA / ID / AN	116,991	0	54,970	37,153	92,123	0	14,839	10,029	24,868	0	0	
		TOTAL ACCOUNT	145,755,714	5,155,188	78,494	99,265,779	104,499,461	0	14,839	28,622,938	28,637,777	0	12,618,476	12,618,476
	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	4,616,937	0	0	3,303,280	3,303,280	0	0	911,891	911,891	0	401,766	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,629,694	0	0	3,303,280	3,303,280	0	0	923,417	923,417	1,231	401,766	402,997
		TOTAL	171,515,332	5,308,367	78,494	119,351,977	124,738,838	1,022,594	195,876	31,338,853	32,557,323	427,354	13,791,817	14,219,171

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 March 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(62,737,586)	(44,886,860)	(12,391,301)	(5,459,425)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(582,256)	(458,492)	(123,764)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(63,866,236)</u>	<u>(45,736,281)</u>	<u>(12,622,983)</u>	<u>(5,506,972)</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 March 31, 2015
Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP	1,509,510	823,221		2,332,731		823,221			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,404,291	765,839		2,170,130		765,839			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	16,668,652	7,658,653	2,318,739	26,646,044		6,119,687		1,538,966	2,318,739
1	154300 PLANT MATERIALS & OPER SUP-CS2	582,778	317,822		900,600		317,822			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,676,621	914,356		2,590,977		914,356			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	(595)	(273)	(83)	(951)		(218)		(55)	(83)
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(3,425)	(1,573)	(476)	(5,474)		(1,257)		(316)	(476)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,465	673	204	2,342		538		135	204
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	80,671,088			80,671,088	62,702,316		17,968,772		
TOTAL		102,510,385	10,478,718	2,318,384	115,307,487	62,702,316	8,939,988	17,968,772	1,538,730	2,318,384

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						