

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	20,626,038	13,497,312	7,128,726
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	20,626,038	13,497,312	7,128,726
G-APL	Gas Net Adjusted Rate Base	364,201,806	246,770,258	117,431,548
	RATE OF RETURN	5.663%	5.470%	6.071%

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 Twelve Months Ended April 30, 2015
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

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 - AMA Percent	05-01-2014 thru 04-30-2015	231,543 100.000%	153,621 66.347%	77,922 33.653%
3	G-OPS	Direct Distribution Operating Expense Percent	05-01-2014 thru 04-30-2015	13,096,791 100.000%	8,160,946 62.313%	4,935,845 37.687%
	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	05-01-2014 thru 04-30-2015	230,664,229 100.000%	158,425,358 68.682%	72,238,871 31.318%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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Report ID:
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended April 30, 2015
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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	05-01-2014 thru 04-30-2015	17,249,035 100.000%	11,692,384 67.786%	5,556,651 32.214%	
12	Net Gas Plant (before DFIT) - AMA Percent	04-01-2014 thru 04-30-2015	427,212,538 100.000%	288,344,255 67.494%	138,868,283 32.506%	
13	G-PLT Net Gas General Plant - AMA Percent	04-01-2014 thru 04-30-2015	48,069,113 100.000%	34,881,393 72.565%	13,187,720 27.435%	
14	Net Allocated Schedule M's - AMA Percent	05-01-2014 thru 04-30-2015	-59,377,331 100.000%	-39,945,820 67.275%	-19,431,511 32.725%	

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

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AVISTA UTILITIES

99 Input Not Allocated

0.000%

0.000%

0.000%

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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
REVENUES											
SALES OF GAS:											
99	480000	Residential	142,033,435	0	142,033,435	98,877,206	0	98,877,206	43,156,229	0	43,156,229
99	4812XX	Commercial - Firm & Interruptible	72,357,305	0	72,357,305	51,555,505	0	51,555,505	20,801,800	0	20,801,800
99	4813XX	Industrial-Firm	3,557,754	0	3,557,754	1,979,404	0	1,979,404	1,578,350	0	1,578,350
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	280,585	0	280,585	244,342	0	244,342	36,243	0	36,243
99	499XXX	Unbilled Revenue	(1,776,505)	0	(1,776,505)	(1,001,190)	0	(1,001,190)	(775,315)	0	(775,315)
TOTAL SALES TO ULTIMATE CUSTOMERS			216,452,574	0	216,452,574	151,655,267	0	151,655,267	64,797,307	0	64,797,307
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	123,037,074	0	123,037,074	83,671,185	0	83,671,185	39,365,889	0	39,365,889
4	488000	Miscellaneous Service Revenues	17,081	0	17,081	9,437	0	9,437	7,644	0	7,644
99	4893XX	Transportation Revenues	4,473,913	0	4,473,913	4,018,205	0	4,018,205	455,708	0	455,708
99	493000	Rent from Gas Property	2,387	0	2,387	2,387	0	2,387	0	0	0
4	495XXX	Other Gas Revenues	4,552,080	328,092	4,880,172	3,104,205	232,151	3,336,356	1,447,875	95,941	1,543,816
99	496100	Provision for Rate Refund	(219,212)	0	(219,212)	0	0	0	(219,212)	0	(219,212)
TOTAL OTHER OPERATING REVENUES			131,863,323	328,092	132,191,415	90,805,419	232,151	91,037,570	41,057,904	95,941	41,153,845
TOTAL GAS REVENUES			348,315,897	328,092	348,643,989	242,460,686	232,151	242,692,837	105,855,211	95,941	105,951,152
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	239,612,309	0	239,612,309	164,517,881	0	164,517,881	75,094,428	0	75,094,428
99	808XXX	Net Natural Gas Storage Transactions	(5,050,340)	0	(5,050,340)	(2,548,842)	0	(2,548,842)	(2,501,498)	0	(2,501,498)
99	811000	Gas Used for Products Extraction	(812,303)	0	(812,303)	(547,985)	0	(547,985)	(264,318)	0	(264,318)
10	813000	Other Gas Expenses	0	1,042,090	1,042,090	0	717,354	717,354	0	324,736	324,736
99	813010	Gas Technology Institute (GTI) Expenses	95,098	0	95,098	67,222	0	67,222	27,876	0	27,876
TOTAL PRODUCTION EXPENSES			233,844,764	1,042,090	234,886,854	161,488,276	717,354	162,205,630	72,356,488	324,736	72,681,224
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	6,496	6,496	0	4,602	4,602	0	1,894	1,894
1	824000	Other Expenses	0	664,407	664,407	0	470,666	470,666	0	193,741	193,741
1	837000	Other Equipment	0	578,261	578,261	0	409,640	409,640	0	168,621	168,621
TOTAL UNDERGROUND STORAGE OPER EXP			0	1,249,164	1,249,164	0	884,908	884,908	0	364,256	364,256
G-DEPX		Depreciation Expense-Underground Storage	0	582,936	582,936	0	412,952	412,952	0	169,984	169,984
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	161	161	0	66	66
G-OTX		Taxes Other Than FIT	0	270,525	270,525	0	191,640	191,640	0	78,885	78,885
TOTAL UG STORAGE DEPR/AMRT/NON-FIT			0	853,688	853,688	0	604,753	604,753	0	248,935	248,935

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended April 30, 2015	
Average of Monthly Averages Basis	
Ref/Basis Account Description	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL UNDERGROUND STORAGE EXPENSES	0	2,102,852	2,102,852	0	1,489,661	1,489,661	0	613,191	613,191

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	426,276	1,159,511	1,585,787	321,117	722,526	1,043,643	105,159	436,985	542,144
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,748,388	887,630	3,636,018	2,064,197	553,109	2,617,306	684,191	334,521	1,018,712
3	875000	Measuring & Reg Sta Exp-General	96,195	0	96,195	68,165	0	68,165	28,030	0	28,030
3	876000	Measuring & Reg Sta Exp-Industrial	4,093	0	4,093	1,693	0	1,693	2,400	0	2,400
3	877000	Measuring & Reg Sta Exp-City Gate	163,466	0	163,466	78,523	0	78,523	84,943	0	84,943
3	878000	Meter & House Regulator Expenses	610,503	32,355	642,858	110,484	20,161	130,645	500,019	12,194	512,213
3	879000	Customer Installation Expenses	1,708,209	140,656	1,848,865	1,056,622	87,647	1,144,269	651,587	53,009	704,596
3	880000	Other Expenses	1,492,216	615,755	2,107,971	952,588	383,695	1,336,283	539,628	232,060	771,688
3	881000	Rents	5,136	33,701	38,837	5,136	21,000	26,136	0	12,701	12,701
		MAINTENANCE									
3	885000	Supervision & Engineering	99,056	1,452	100,508	45,578	905	46,483	53,478	547	54,025
3	887000	Mains	2,017,617	214	2,017,831	1,399,548	133	1,399,681	618,069	81	618,150
3	889000	Measuring & Reg Sta Exp-General	225,617	0	225,617	151,840	0	151,840	73,777	0	73,777
3	890000	Measuring & Reg Sta Exp-Industrial	270,376	0	270,376	125,284	0	125,284	145,092	0	145,092
3	891000	Measuring & Reg Sta Exp-City Gate	76,732	0	76,732	32,306	0	32,306	44,426	0	44,426
3	892000	Services	1,870,257	3,453	1,873,710	994,340	2,152	996,492	875,917	1,301	877,218
3	893000	Meters & House Regulators	1,281,490	761,864	2,043,354	752,669	474,740	1,227,409	528,821	287,124	815,945
3	894000	Other Equipment	1,164	181,067	182,231	856	112,828	113,684	308	68,239	68,547
		TOTAL DISTRIBUTION OPERATING EXP	13,096,791	3,817,658	16,914,449	8,160,946	2,378,896	10,539,842	4,935,845	1,438,762	6,374,607
G-DEPX		Depreciation Expense-Distribution	12,939,546	64,155	13,003,701	8,648,781	44,063	8,692,844	4,290,765	20,092	4,310,857
G-OTX		Taxes Other Than FIT	16,639,593	0	16,639,593	14,188,399	0	14,188,399	2,451,194	0	2,451,194
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	29,579,139	64,155	29,643,294	22,837,180	44,063	22,881,243	6,741,959	20,092	6,762,051
		TOTAL DISTRIBUTION EXPENSES	42,675,930	3,881,813	46,557,743	30,998,126	2,422,959	33,421,085	11,677,804	1,458,854	13,136,658

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	207,138	207,138	0	137,430	137,430	0	69,708	69,708
2	902000	Meter Reading Expenses	1,693,657	66,526	1,760,183	1,533,149	44,138	1,577,287	160,508	22,388	182,896
G-903	903XXX	Customer Records & Collection Expenses	842,978	4,205,300	5,048,278	597,718	2,790,090	3,387,808	245,260	1,415,210	1,660,470
2	904000	Uncollectible Accounts	0	1,778,012	1,778,012	0	1,179,658	1,179,658	0	598,354	598,354
2	905000	Misc Customer Accounts	0	130,083	130,083	0	86,306	86,306	0	43,777	43,777
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,536,635	6,387,059	8,923,694	2,130,867	4,237,622	6,368,489	405,768	2,149,437	2,555,205
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	5,266,527	162,454	5,428,981	5,207,264	107,783	5,315,047	59,263	54,671	113,934
2	909000	Advertising	0	568,232	568,232	0	377,005	377,005	0	191,227	191,227
2	910000	Misc Customer Service & Info Exp	0	95,994	95,994	0	63,689	63,689	0	32,305	32,305
		TOTAL CUSTOMER SERVICE & INFO EXP	5,266,527	826,680	6,093,207	5,207,264	548,477	5,755,741	59,263	278,203	337,466
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	0	0	0	0	0	0	0	0

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For Twelve Months 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
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	106,711	7,262,554	7,369,265	67,364	5,138,838	5,206,202	39,347	2,123,716	2,163,063
4	921000	Office Supplies & Expenses	2	1,158,872	1,158,874	1	819,995	819,996	1	338,877	338,878
4	922000	Admin. Expenses Transferred - Credit	0	(20,306)	(20,306)	0	(14,368)	(14,368)	0	(5,938)	(5,938)
4	923000	Outside Services Employed	0	3,173,445	3,173,445	0	2,245,466	2,245,466	0	927,979	927,979
4	924000	Property Insurance Premium	0	337,032	337,032	0	238,477	238,477	0	98,555	98,555
4	925XXX	Injuries and Damages	6,124	912,600	918,724	6,081	645,738	651,819	43	266,862	266,905
4	926XXX	Employee Pensions and Benefits	63	643,645	643,708	63	455,430	455,493	0	188,215	188,215
4	928000	Regulatory Commission Expenses	789,733	189,371	979,104	568,738	133,995	702,733	220,995	55,376	276,371
4	930000	Miscellaneous General Expenses	39,432	1,045,193	1,084,625	27,709	739,558	767,267	11,723	305,635	317,358
4	931000	Rents	8,490	222,923	231,413	8,490	157,736	166,226	0	65,187	65,187
4	935000	Maintenance of General Plant	416,056	2,207,972	2,624,028	324,648	1,562,317	1,886,965	91,408	645,655	737,063
TOTAL ADMIN & GEN OPERATING EXP			1,366,611	17,133,301	18,499,912	1,003,094	12,123,182	13,126,276	363,517	5,010,119	5,373,636
G-DEPX		Depreciation Expense-General Plant	367,611	3,294,788	3,662,399	255,262	2,331,326	2,586,588	112,349	963,462	1,075,811
G-AMTX		Amortization Expense - General Plant - 303000	28,896	106,873	135,769	24,838	75,621	100,459	4,058	31,252	35,310
G-AMTX		Amortization Expense - Misc IT Intangible Plant	2,458	2,780,277	2,782,735	0	1,967,269	1,967,269	2,458	813,008	815,466
G-AMTX		Amortization Expense-General Plant - 390200, 3	0	5,663	5,663	0	4,007	4,007	0	1,656	1,656
99	407X28	Reg Credit/Debit Res Decoupling Def Rev	(2,715,212)	0	(2,715,212)	(2,715,212)	0	(2,715,212)	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	(522,542)	0	(522,542)	(522,542)	0	(522,542)	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	(476,834)	0	(476,834)	0	0	0	(476,834)	0	(476,834)
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	(166,565)	0	(166,565)	0	0	0	(166,565)	0	(166,565)
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(3,482,188)	6,187,601	2,705,413	(2,957,654)	4,378,223	1,420,569	(524,534)	1,809,378	1,284,844
TOTAL ADMIN & GENERAL EXPENSES			(2,115,577)	23,320,902	21,205,325	(1,954,560)	16,501,405	14,546,845	(161,017)	6,819,497	6,658,480
TOTAL EXPENSES BEFORE FIT			282,208,279	37,561,396	319,769,675	197,869,973	25,917,478	223,787,451	84,338,306	11,643,918	95,982,224
NET OPERATING INCOME (LOSS) BEFORE FIT					28,874,314			18,905,386		9,968,928	
G-FIT		FEDERAL INCOME TAX			(11,704,972)			(7,935,299)		(3,769,673)	
G-FIT		DEFERRED FEDERAL INCOME TAX			19,985,932			13,364,217		6,621,715	
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(32,684)			(20,844)		(11,840)	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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)			20,626,038			13,497,312			7,128,726

RESULTS OF OPERATIONS			Report ID:
GAS OPERATING STATEMENT			G-OPS-12A
For Twelve Months Ended April 30, 2015			
Average of Monthly Averages Basis			
Ref/Basis	Account	Description	

AVISTA UTILITIES

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

Direct Allocated Total Direct Allocated Total Direct Allocated Total

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%		70.840%		29.160%
G-ALL	2	Number of Customers - AMA	100.000%		66.347%		33.653%
G-ALL	3	Direct Distribution Operating Expense	100.000%		62.313%		37.687%
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-804-12A
For Twelve Months 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
6	804000	Gas Purchases	193,606,853	0	193,606,853	131,138,204	0	131,138,204	62,468,649	0	62,468,649
1	804001	Pipeline Demand Costs	26,885,754	0	26,885,754	18,969,117	0	18,969,117	7,916,637	0	7,916,637
1	804002	Transport Variable Charges	732,137	0	732,137	518,826	0	518,826	213,311	0	213,311
6	804010	Gas Costs - Fixed Hedge	(101,419)	0	(101,419)	(63,640)	0	(63,640)	(37,779)	0	(37,779)
6	804014	GTI Contributions	(8,040)	0	(8,040)	(5,542)	0	(5,542)	(2,498)	0	(2,498)
6	804017	Transaction Fees	374,226	0	374,226	253,095	0	253,095	121,131	0	121,131
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	7,557,793	0	7,557,793	5,216,305	0	5,216,305	2,341,488	0	2,341,488
6	804700	Gas Costs - Offsystem Bookout	2,091,091	0	2,091,091	1,437,399	0	1,437,399	653,692	0	653,692
6	804711	Gas Costs - Offsystem Bookout Offset	(2,091,091)	0	(2,091,091)	(1,437,399)	0	(1,437,399)	(653,692)	0	(653,692)
6	804730	Gas Costs - Intracompany LDC Gas	12,980,136	0	12,980,136	8,968,325	0	8,968,325	4,011,811	0	4,011,811
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(3,060,329)	0	(3,060,329)	(1,384,069)	0	(1,384,069)	(1,676,260)	0	(1,676,260)
99	805111	Amortize ID Holdback	(557,327)	0	(557,327)	0	0	0	(557,327)	0	(557,327)
99	805120	Gas Expense - Rate Deferrals	1,202,525	0	1,202,525	907,260	0	907,260	295,265	0	295,265
		TOTAL PURCHASED GAS COSTS	239,612,309	0	239,612,309	164,517,881	0	164,517,881	75,094,428	0	75,094,428

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	6	Actual Therms Purchased	100.000%	68.682%	31.318%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12A
For Twelve Months 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	842,978	4,205,300	5,048,278	597,718	2,790,090	3,387,808	245,260	1,415,210	1,660,470
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			842,978	4,205,300	5,048,278	597,718	2,790,090	3,387,808	245,260	1,415,210	1,660,470

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.347%	33.653%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.494%	32.506%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months 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	212,801	162,454	375,255	153,538	107,783	261,321	59,263	54,671	113,934
99	908600	Public Purpose Tariff Rider Expense Offset	4,930,747	0	4,930,747	4,930,747	0	4,930,747	0	0	0
99	908610	Limited Income Tax Refund Program	155,406	0	155,406	155,406	0	155,406	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(32,427)	0	(32,427)	(32,427)	0	(32,427)	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			5,266,527	162,454	5,428,981	5,207,264	107,783	5,315,047	59,263	54,671	113,934

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.347%	33.653%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months 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	364,201,806	246,770,258	117,431,548
	Interest Deduction for FIT Calculation	10,224,438	6,929,309	3,295,129
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended April 30, 2015				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	348,643,989	242,692,837	105,951,152
G-OPS	Operating & Maintenance Expense	286,567,280	198,880,886	87,686,394
G-OPS	Book Deprec/Amort and Reg Amortizations	16,292,277	10,526,526	5,765,751
G-OTX	Taxes Other than FIT	16,910,118	14,380,039	2,530,079
	Net Operating Income Before FIT	28,874,314	18,905,386	9,968,928
G-INT	Less: Interest Expense	10,224,438	6,929,309	3,295,129
G-SCM	Schedule M Adjustments	(52,092,652)	(34,648,359)	(17,444,293)
	Taxable Net Operating Income	(33,442,776)	(22,672,282)	(10,770,494)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(11,704,972)	(7,935,299)	(3,769,673)
G-DTE	Deferred FIT	19,985,932	13,364,217	6,621,715
99	411400 Amortized Investment Tax Credit	(32,684)	(20,844)	(11,840)
	Total FIT/Deferred FIT & ITC	8,248,276	5,408,074	2,840,202
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
 For Twelve Months Ended April 30, 2015
 Average of Monthly Averages Basis

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	13,338,512	6,834,918	20,173,430	8,928,882	4,835,398	13,764,280	4,409,630	1,999,520	6,409,150
12	997001	Contributions In Aid of Construction	0	431,876	431,876	0	291,490	291,490	0	140,386	140,386
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	384,053	384,053	0	271,748	271,748	0	112,305	112,305
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(2,415,131)	0	(2,415,131)	(476,809)	0	(476,809)	(1,938,322)	0	(1,938,322)
4	997015	Airplane Lease Payments	0	113,084	113,084	0	80,016	80,016	0	33,068	33,068
12	997016	Redemption Expense Amortization	0	318,596	318,596	0	215,033	215,033	0	103,563	103,563
4	997020	FAS87 Current Pension Accrual	0	381,944	381,944	0	270,256	270,256	0	111,688	111,688
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(2,622,889)	0	(2,622,889)	(2,622,889)	0	(2,622,889)	0	0	0
12	997032	Interest Rate Swaps	0	1,181,088	1,181,088	0	797,164	797,164	0	383,924	383,924
4	997033	DSM Tariff Rider	(559,199)	(1)	(559,200)	(499,295)	(1)	(499,296)	(59,904)	0	(59,904)
12	997048	AFUDC	0	(364,295)	(364,295)	0	(245,877)	(245,877)	0	(118,418)	(118,418)
11	997049	Tax Depreciation	0	(44,129,777)	(44,129,777)	0	(29,913,811)	(29,913,811)	0	(14,215,966)	(14,215,966)
1	997055	Deferred Gas Exchange	0	(10)	(10)	0	(7)	(7)	0	(3)	(3)
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	(73,079)	0	(73,079)	(32,427)	0	(32,427)	(40,652)	0	(40,652)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,491,426	1,491,426	0	1,010,978	1,010,978	0	480,448	480,448
4	997081	Deferred Compensation	0	(952)	(952)	0	(674)	(674)	0	(278)	(278)
4	997082	Meal Disallowances	0	115,447	115,447	0	81,688	81,688	0	33,759	33,759
4	997083	Paid Time Off	0	127,364	127,364	0	90,120	90,120	0	37,244	37,244
2	997084	Customer Uncollectibles	0	349,208	349,208	0	231,689	231,689	0	117,519	117,519
99	997098	Provision for Rate Refund	219,212	0	219,212	0	0	0	219,212	0	219,212
12	997101	Repairs 481 (a)	0	(26,611,300)	(26,611,300)	0	(17,961,031)	(17,961,031)	0	(8,650,269)	(8,650,269)
12	997102	Amort Idaho Earnings Test (254229)	(436,182)	0	(436,182)	0	0	0	(436,182)	0	(436,182)
99	997103	Def Project Compass	(166,565)	0	(166,565)	0	0	0	(166,565)	0	(166,565)
		TOTAL SCHEDULE M ADJUSTMENTS	7,887,426	(59,377,331)	(52,092,652)	5,297,462	(39,945,821)	(34,648,359)	1,987,217	(19,431,510)	(17,444,293)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.840%	29.160%
G-ALL	2	Number of Customers - AMA	100.000%	66.347%	33.653%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	68.682%	31.318%
G-ALL	11	Book Depreciation	100.000%	67.786%	32.214%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.494%	32.506%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months 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	17,810,075	11,981,728	5,828,347
99	410100	Deferred Federal Income Tax Exp	2,316,747	1,483,131	833,616
		SUBTOTAL	20,126,822	13,464,859	6,661,963
14	411100	Deferred Federal Income Tax Expense - Allocated	(166,467)	(111,991)	(54,476)
99	411100	Deferred Federal Income Tax Exp	25,577	11,349	14,228
		SUBTOTAL	(140,890)	(100,642)	(40,248)
		Total Deferred Federal Income Tax Expense	19,985,932	13,364,217	6,621,715

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.275%	32.725%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months 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	270,525	270,525	0	191,640	191,640	0	78,885	78,885
		TOTAL UNDERGROUND STORAGE TAX	0	270,525	270,525	0	191,640	191,640	0	78,885	78,885
		DISTRIBUTION									
99	408110	State Excise Tax	5,852,060	0	5,852,060	5,852,060	0	5,852,060	0	0	0
99	408120	Municipal Occupation & License Tax	6,796,150	0	6,796,150	5,626,800	0	5,626,800	1,169,350	0	1,169,350
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	4,095,851	0	4,095,851	2,709,539	0	2,709,539	1,386,312	0	1,386,312
99	409100	State Income Tax	(104,468)	0	(104,468)	0	0	0	(104,468)	0	(104,468)
		TOTAL DISTRIBUTION TAX	16,639,593	0	16,639,593	14,188,399	0	14,188,399	2,451,194	0	2,451,194
		TOTAL TAXES OTHER THAN FIT	16,639,593	270,525	16,910,118	14,188,399	191,640	14,380,039	2,451,194	78,885	2,530,079

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended April 30, 2015
 Average of Monthly Averages Basis

Report ID:
G-PLT-12A

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)	1,202,300	1,613,321	2,815,621	1,021,263	1,141,554	2,162,817	181,037	471,767	652,804
4	3031XX	Misc Intangible IT Plant (3031XX)	12,291	17,386,323	17,398,614	0	12,302,214	12,302,214	12,291	5,084,109	5,096,400
TOTAL INTANGIBLE PLANT			1,214,591	18,999,644	20,214,235	1,021,263	13,443,768	14,465,031	193,328	5,555,876	5,749,204
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	1,591,382	1,591,382	0	1,127,335	1,127,335	0	464,047	464,047
1	352XXX	Wells	0	18,531,557	18,531,557	0	13,127,755	13,127,755	0	5,403,802	5,403,802
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	11,717,403	11,717,403	0	8,300,608	8,300,608	0	3,416,795	3,416,795
1	355000	Measuring & Regulating Equipment	0	385,649	385,649	0	273,194	273,194	0	112,455	112,455
1	356000	Purification Equipment	0	403,713	403,713	0	285,990	285,990	0	117,723	117,723
1	357000	Other Equipment	0	1,702,492	1,702,492	0	1,206,045	1,206,045	0	496,447	496,447
TOTAL UNDERGROUND STORAGE PLANT			0	35,843,480	35,843,480	0	25,391,520	25,391,520	0	10,451,960	10,451,960
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	171,937	0	171,937	108,802	0	108,802	63,135	0	63,135
6	375000	Structures & Improvements	843,781	9,831	853,612	552,799	6,752	559,551	290,982	3,079	294,061
6	376000	Mains	259,060,408	2,512,521	261,572,929	170,254,921	1,725,650	171,980,571	88,805,487	786,871	89,592,358
6	378000	Measuring & Reg Station Equip-General	5,313,367	109,677	5,423,044	3,216,895	75,328	3,292,223	2,096,472	34,349	2,130,821
6	379000	Measuring & Reg Station Equip-City Gate	6,181,577	0	6,181,577	1,900,179	0	1,900,179	4,281,398	0	4,281,398
6	380000	Services	174,538,766	0	174,538,766	119,523,985	0	119,523,985	55,014,781	0	55,014,781
6	381000	Meters	67,439,601	0	67,439,601	44,991,302	0	44,991,302	22,448,299	0	22,448,299
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	3,206,278	0	3,206,278	2,522,278	0	2,522,278	684,000	0	684,000
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			516,844,310	2,632,029	519,476,339	343,135,086	1,807,730	344,942,816	173,709,224	824,299	174,533,523
GENERAL PLANT											
4	389XXX	Land & Land Rights	670,155	874,536	1,544,691	577,219	618,804	1,196,023	92,936	255,732	348,668
4	390XXX	Structures & Improvements	4,914,766	17,625,088	22,539,854	3,707,580	12,471,160	16,178,740	1,207,186	5,153,928	6,361,114
4	391XXX	Office Furniture & Equipment	19,523	10,336,284	10,355,807	6,469	7,313,748	7,320,217	13,054	3,022,536	3,035,590
4	392XXX	Transportation Equipment	8,649,772	1,949,915	10,599,687	6,550,257	1,379,721	7,929,978	2,099,515	570,194	2,669,709
4	393000	Stores Equipment	151,997	533,311	685,308	114,363	377,360	491,723	37,634	155,951	193,585
4	394000	Tools, Shop & Garage Equipment	2,537,394	3,816,910	6,354,304	2,019,275	2,700,769	4,720,044	518,119	1,116,141	1,634,260

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended April 30, 2015
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	54,266	325,294	379,560	40,927	230,172	271,099	13,339	95,122	108,461
4	396XXX	Power Operated Equipment	3,674,068	1,104,387	4,778,455	2,728,182	781,442	3,509,624	945,886	322,945	1,268,831
4	397XXX	Communications Equipment	2,237,938	8,153,158	10,391,096	820,303	5,769,012	6,589,315	1,417,635	2,384,146	3,801,781
4	398000	Miscellaneous Equipment	1,060	108,860	109,920	1,060	77,027	78,087	0	31,833	31,833
		TOTAL GENERAL PLANT	22,910,939	44,827,743	67,738,682	16,565,635	31,719,215	48,284,850	6,345,304	13,108,528	19,453,832
		TOTAL PLANT IN SERVICE	540,969,840	102,302,896	643,272,736	360,721,984	72,362,233	433,084,217	180,247,856	29,940,663	210,188,519
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,387,126)	(13,387,126)	0	(9,483,440)	(9,483,440)	0	(3,903,686)	(3,903,686)
G-ADEP		Distribution Plant	(174,512,994)	(1,509,331)	(176,022,325)	(115,881,738)	(1,036,639)	(116,918,377)	(58,631,256)	(472,692)	(59,103,948)
G-ADEP		General Plant	(6,803,593)	(12,819,528)	(19,623,121)	(4,299,369)	(9,070,842)	(13,370,211)	(2,504,224)	(3,748,686)	(6,252,910)
		TOTAL ACCUMULATED DEPRECIATION	(181,316,587)	(27,715,985)	(209,032,572)	(120,181,107)	(19,590,921)	(139,772,028)	(61,135,480)	(8,125,064)	(69,260,544)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(162,972)	(139,347)	(302,319)	(112,561)	(98,599)	(211,160)	(50,411)	(40,748)	(91,159)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,528)	(6,435,505)	(6,439,033)	0	(4,553,635)	(4,553,635)	(3,528)	(1,881,870)	(1,885,398)
G-AAMT		Underground Storage	0	(239,821)	(239,821)	0	(169,889)	(169,889)	0	(69,932)	(69,932)
G-AAMT		General Plant - 390200, 396200	(4,598)	(41,850)	(46,448)	(3,634)	(29,612)	(33,246)	(964)	(12,238)	(13,202)
		TOTAL ACCUMULATED AMORTIZATION	(171,098)	(6,856,523)	(7,027,621)	(116,195)	(4,851,735)	(4,967,930)	(54,903)	(2,004,788)	(2,059,691)
		TOTAL ACCUMULATED DEPR/AMORT	(181,487,685)	(34,572,508)	(216,060,193)	(120,297,302)	(24,442,656)	(144,739,958)	(61,190,383)	(10,129,852)	(71,320,235)
		NET GAS UTILITY PLANT before DFIT	359,482,155	67,730,388	427,212,543	240,424,682	47,919,577	288,344,259	119,057,473	19,810,811	138,868,284
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(76,332,615)	(76,332,615)	0	(51,519,935)	(51,519,935)	0	(24,812,680)	(24,812,680)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(15,083,057)	(15,083,057)	0	(10,660,612)	(10,660,612)	0	(4,422,445)	(4,422,445)
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	(1,031,290)	(1,031,290)	0	(696,059)	(696,059)	0	(335,231)	(335,231)
		TOTAL ACCUMULATED DFIT	0	(92,554,881)	(92,554,881)	0	(62,952,967)	(62,952,967)	0	(29,601,914)	(29,601,914)
		NET GAS UTILITY PLANT	359,482,155	(24,824,493)	334,657,662	240,424,682	(15,033,390)	225,391,292	119,057,473	(9,791,103)	109,266,370

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%	68.682%	31.318%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.494%	32.506%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	359,482,155	(24,824,493)	334,657,662	240,424,682	(15,033,390)	225,391,292	119,057,473	(9,791,103)	109,266,370
	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	17,413,426	17,413,426	0	12,335,671	12,335,671	0	5,077,755	5,077,755
4	252000 Customer Advances	(79,688)	(26)	(79,714)	(11,804)	(18)	(11,822)	(67,884)	(8)	(67,892)
99	235199 Customer Deposits	(502,798)	0	(502,798)	(502,798)	0	(502,798)	0	0	0
C-WKC	Working Capital	5,498,029	1,484,137	6,982,166	5,498,029	0	5,498,029	0	1,484,137	1,484,137
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	4,915,543	24,628,601	29,544,144	4,983,427	16,395,539	21,378,966	(67,884)	8,233,062	8,165,178
	NET RATE BASE	364,397,698	(195,892)	364,201,806	245,408,109	1,362,149	246,770,258	118,989,589	(1,558,041)	117,431,548

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-12A
For Twelve Months 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	68.682%	31.318%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months 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	918,401	918,401												
Misc Intangible Plt (303000)	ED-AN	202,884	202,884												
Total Production/Transmission		1,121,285	1,121,285												
Distribution															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	2,844	2,844												
Total Distribution		26,997	26,997												
General Plant - 303000															
7,4	CD-AA	530,630	379,650	104,805	46,175		104,805	104,805		74,158	74,158		30,647	30,647	
9,4	CD-AN	9,729	7,661	2,068			2,068	2,068		1,463	1,463		605	605	
	GD-ID	4,058		4,058			4,058	4,058				4,058		4,058	
	GD-WA	24,838		24,838			24,838	24,838	24,838		24,838				
	GD-OR	8,065			8,065										
Total General Plant - 303000		577,320	387,311	135,769	54,240		28,896	106,873	135,769	24,838	75,621	100,459	4,058	31,252	35,310
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	12,492,044	8,937,682	2,467,304	1,087,058		2,467,304	2,467,304		1,745,815	1,745,815		721,489	721,489	
9,4	CD-AN	9,587	7,549	2,038			2,038	2,038		1,442	1,442		596	596	
9,4	CD-ID	11,565	9,107	2,458			2,458	2,458				2,458		2,458	
	ED-AN	259,473	259,473												
	ED-ID	4,747	4,747												
	ED-WA	934,597	934,597												
8,4	GD-AA	447,877		309,402	138,475		309,402	309,402		218,927	218,927		90,475	90,475	
4	GD-AN	1,533		1,533			1,533	1,533		1,085	1,085		448	448	
	GD-OR	164			164										
Total Miscellaneous IT Intangible Plant - 3031XX		14,161,587	10,153,155	2,782,735	1,225,697		2,458	2,780,277	2,782,735		1,967,269	1,967,269	2,458	813,008	815,466
Gas Underground Storage															
1	GD-AN	227		227			227	227		161	161		66	66	
Total Gas Underground Storage		227		227			227	227		161	161		66	66	
General Plant - 390200, 396200															
7,4	CD-AA	28,671	20,513	5,663	2,495		5,663	5,663		4,007	4,007		1,656	1,656	
4	ED-AN	9,760	9,760												
	GD-OR	1,308			1,308										
Total General Plant- 390200, 396200		39,739	30,273	5,663	3,803		5,663	5,663		4,007	4,007		1,656	1,656	
Total Amortization Expense		15,927,155	11,719,021	2,924,394	1,283,740		31,354	2,893,040	2,924,394	24,838	2,047,058	2,071,896	6,516	845,982	852,498

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-12A
For Twelve Months 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)	(287,859,238)	(287,859,238)										
	Hydro (ED-AN)	(129,422,000)	(129,422,000)										
	Other (ED-AN)	(91,931,981)	(91,931,981)										
Total Electric Production	(509,213,219)	(509,213,219)											
Electric Transmission													
	ED-AN	(192,786,529)	(192,786,529)										
Total Electric Transmission	(192,786,529)	(192,786,529)											
Electric Distribution													
	ED-AN	248	248										
	ED-ID	(162,215,659)	(162,215,659)										
	ED-WA	(259,568,659)	(259,568,659)										
Total Electric Distribution	(421,784,070)	(421,784,070)											
Gas Underground Storage													
1	GD-AN	(13,387,126)	(13,387,126)		(13,387,126)	(13,387,126)		(9,483,440)	(9,483,440)		(3,903,686)	(3,903,686)	
	GD-OR	(609,908)		(609,908)									
Total Gas Underground Storage	(13,997,034)		(13,387,126)	(609,908)	(13,387,126)	(13,387,126)		(9,483,440)	(9,483,440)		(3,903,686)	(3,903,686)	
Gas Distribution													
6	GD-AN	(1,509,331)	(1,509,331)			(1,509,331)	(1,509,331)	(1,036,639)	(1,036,639)		(472,692)	(472,692)	
	GD-ID	(58,631,256)	(58,631,256)		(58,631,256)	(58,631,256)				(58,631,256)		(58,631,256)	
	GD-WA	(115,881,738)	(115,881,738)		(115,881,738)	(115,881,738)	(115,881,738)		(115,881,738)				
	GD-OR	(91,755,732)		(91,755,732)									
Total Gas Distribution	(267,778,057)		(176,022,325)	(91,755,732)	(174,512,994)	(1,509,331)	(176,022,325)	(115,881,738)	(1,036,639)	(116,918,377)	(58,631,256)	(472,692)	(59,103,948)
General Plant													
	ED-AN	(38,518,664)	(38,518,664)										
	ED-ID	(6,845,226)	(6,845,226)										
	ED-WA	(14,805,101)	(14,805,101)										
7,4	CD-AA	(38,195,962)	(27,328,065)	(7,544,084)	(3,323,813)	(7,544,084)	(7,544,084)	(5,338,043)	(5,338,043)		(2,206,041)	(2,206,041)	
9,4	CD-AN	(11,371,133)	(8,954,085)	(2,417,048)		(2,417,048)	(2,417,048)	(1,710,255)	(1,710,255)		(706,793)	(706,793)	
9	CD-ID	(5,124,090)	(4,034,913)	(1,089,177)		(1,089,177)	(1,089,177)			(1,089,177)		(1,089,177)	
9	CD-WA	(2,458,525)	(1,935,941)	(522,584)		(522,584)	(522,584)	(522,584)	(522,584)				
8,4	GD-AA	(1,637,819)		(1,131,438)	(506,381)	(1,131,438)	(1,131,438)	(800,583)	(800,583)		(330,855)	(330,855)	
4	GD-AN	(1,726,958)		(1,726,958)		(1,726,958)	(1,726,958)	(1,221,961)	(1,221,961)		(504,997)	(504,997)	
	GD-ID	(1,415,047)		(1,415,047)		(1,415,047)	(1,415,047)			(1,415,047)		(1,415,047)	
	GD-WA	(3,776,785)		(3,776,785)		(3,776,785)	(3,776,785)	(3,776,785)	(3,776,785)				
	GD-OR	(4,139,054)		(4,139,054)									
Total General Plant	(130,014,364)	(102,421,995)	(19,623,121)	(7,969,248)	(6,803,593)	(12,819,528)	(19,623,121)	(4,299,369)	(9,070,842)	(13,370,211)	(2,504,224)	(3,748,686)	(6,252,910)
Total Accumulated Depreciation	(1,535,573,273)	(1,226,205,813)	(209,032,572)	(100,334,888)	(181,316,587)	(27,715,985)	(209,032,572)	(120,181,107)	(19,590,921)	(139,772,028)	(61,135,480)	(8,125,064)	(69,260,544)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months 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	68.682%	31.318%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-12A
For Twelve Months 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	(8,151,487)	(8,151,487)											
Misc Intangible Plt (303000 ED-AN)	(854,868)	(854,868)											
Total Production/Transmission	(9,006,355)	(9,006,355)											
Distribution													
Franchises (302000) ED-WA	(117,057)	(117,057)											
Misc Intangible Plt (303000 ED-WA)	(27,558)	(27,558)											
Total Distribution	(144,615)	(144,615)											
General Plant - 303000													
7,4 CD-AA	(634,531)	(453,988)	(125,326)	(55,217)		(125,326)	(125,326)		(88,678)	(88,678)		(36,648)	(36,648)
9,4 CD-AN	(65,960)	(51,939)	(14,021)			(14,021)	(14,021)		(9,921)	(9,921)		(4,100)	(4,100)
GD-ID	(50,411)		(50,411)		(50,411)	(50,411)					(50,411)		(50,411)
GD-WA	(112,561)		(112,561)		(112,561)	(112,561)		(112,561)		(112,561)			
GD-OR	(63,136)			(63,136)									
Total General Plant - 303000	(926,599)	(505,927)	(302,319)	(118,353)	(162,972)	(139,347)	(302,319)	(112,561)	(98,599)	(211,160)	(50,411)	(40,748)	(91,159)
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	(27,208,236)	(19,466,677)	(5,373,899)	(2,367,660)		(5,373,899)	(5,373,899)		(3,802,464)	(3,802,464)		(1,571,435)	(1,571,435)
9,4 CD-AN	(14,650)	(11,536)	(3,114)			(3,114)	(3,114)		(2,203)	(2,203)		(911)	(911)
9 CD-ID	(16,598)	(13,070)	(3,528)		(3,528)	(3,528)					(3,528)		(3,528)
ED-AN	(496,098)	(496,098)											
ED-ID	(12,448)	(12,448)											
ED-WA	(1,582,991)	(1,582,991)											
8,4 GD-AA	(1,516,265)		(1,047,466)	(468,799)		(1,047,466)	(1,047,466)		(741,166)	(741,166)		(306,300)	(306,300)
4 GD-AN	(11,026)		(11,026)			(11,026)	(11,026)		(7,802)	(7,802)		(3,224)	(3,224)
GD-OR	(1,178)			(1,178)									
Total Miscellaneous IT Intangible Plant - 3031	(30,859,490)	(21,582,820)	(6,439,033)	(2,837,637)	(3,528)	(6,435,505)	(6,439,033)		(4,553,635)	(4,553,635)	(3,528)	(1,881,870)	(1,885,398)
Gas Underground Storage													
1 GD-AN	(239,821)		(239,821)			(239,821)	(239,821)		(169,889)	(169,889)		(69,932)	(69,932)
Total Gas Underground Storage	(239,821)		(239,821)			(239,821)	(239,821)		(169,889)	(169,889)		(69,932)	(69,932)
General Plant - 390200, 396200													
7,4 CD-AA	(211,887)	(151,599)	(41,850)	(18,438)		(41,850)	(41,850)		(29,612)	(29,612)		(12,238)	(12,238)
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	(62,312)	(62,312)											
ED-WA	(110,678)	(110,678)											
GD-WA	(1,863)		(1,863)		(1,863)	(1,863)		(1,863)		(1,863)			
GD-OR	(24,148)			(24,148)									
Total General Plant - 390200, 396200	(423,757)	(334,723)	(46,448)	(42,586)	(4,598)	(41,850)	(46,448)	(3,634)	(29,612)	(33,246)	(964)	(12,238)	(13,202)
Total Accumulated Amortization	(41,600,637)	(31,574,440)	(7,027,621)	(2,998,576)	(171,098)	(6,856,523)	(7,027,621)	(116,195)	(4,851,735)	(4,967,930)	(54,903)	(2,004,788)	(2,059,691)

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-12A
For Twelve Months 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-12A
For Twelve Months Ended April 30, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		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	783,120	0	0	0	0	0	0	0	0	783,120	0	783,120
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,107,081	0	0	2,938,493	2,938,493	0	0	811,190	811,190	0	357,398	357,398
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	6,971,978	384,267	706,567	3,195,936	4,286,770	577,218	92,936	874,536	1,544,690	783,120	357,398	1,140,518
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,053,354	1,107,751	2,147,644	3,797,959	7,053,354	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,217,828	0	0	0	0	2,217,828	0	0	2,217,828	0	0	0
99		GD-OR / AS	3,591,496	0	0	0	0	0	0	0	0	3,591,496	0	3,591,496
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	79,341,292	0	0	56,766,314	56,766,314	0	0	15,670,699	15,670,699	0	6,904,279	6,904,279
9		CD-WA / ID / AN	21,882,421	5,518,866	4,472,088	7,240,140	17,231,094	1,489,752	1,207,186	1,954,389	4,651,327	0	0	0
		TOTAL ACCOUNT	114,086,391	6,626,617	6,619,732	67,804,413	81,050,762	3,707,580	1,207,186	17,625,088	22,539,854	3,591,496	6,904,279	10,495,775
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,097,010	3,144,725	14,649	5,937,636	9,097,010	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	569,649	0	0	0	0	0	0	393,525	393,525	0	176,124	176,124
7		CD-AA	50,205,321	0	0	35,920,401	35,920,401	0	0	9,916,053	9,916,053	0	4,368,867	4,368,867
9		CD-WA / ID / AN	186,208	23,964	48,360	74,304	146,628	6,469	13,054	20,057	39,580	0	0	0
		TOTAL ACCOUNT	60,064,838	3,168,689	63,009	41,932,341	45,164,039	6,469	13,054	10,336,285	10,355,808	0	4,544,991	4,544,991
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	28,300,456	13,761,903	4,732,909	9,805,644	28,300,456	0	0	0	0	0	0	0
99		GD-WA / ID / AN	9,305,482	0	0	0	0	6,115,105	1,865,836	1,324,541	9,305,482	0	0	0
99		GD-OR / AS	2,888,220	0	0	0	0	0	0	0	0	2,888,220	0	2,888,220
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	559,134	0	0	400,043	400,043	0	0	110,435	110,435	0	48,656	48,656
9		CD-WA / ID / AN	5,569,110	1,612,043	865,677	1,907,620	4,385,340	435,152	233,679	514,939	1,183,770	0	0	0
		TOTAL ACCOUNT	46,622,402	15,373,946	5,598,586	12,113,307	33,085,839	6,550,257	2,099,515	1,949,915	10,599,687	2,888,220	48,656	2,936,876

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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
	393000	Stores Equipment											
99		ED-WA / ID / AN	396,839	10,739	14,745	371,355	396,839	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	2,827,608	111,474	139,417	1,975,681	2,226,572	30,091	37,634	533,311	601,036	0	0
		TOTAL ACCOUNT	3,365,945	122,213	154,162	2,347,036	2,623,411	114,362	37,634	533,311	685,307	57,227	57,227
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	3,033,113	1,000,744	309,272	1,723,097	3,033,113	0	0	0	0	0	0
99		GD-WA / ID / AN	2,775,062	0	0	0	0	2,012,277	387,240	375,545	2,775,062	0	0
99		GD-OR / AS	918,712	0	0	0	0	0	0	0	918,712	0	918,712
8		GD-AA	2,197,559	0	0	0	0	0	0	1,518,118	1,518,118	0	679,441
7		CD-AA	9,459,013	0	0	6,767,640	6,767,640	0	0	1,868,250	1,868,250	0	823,123
9		CD-WA / ID / AN	907,391	25,923	484,850	203,743	714,516	6,998	130,879	54,998	192,875	0	0
		TOTAL ACCOUNT	19,290,850	1,026,667	794,122	8,694,480	10,515,269	2,019,275	518,119	3,816,911	6,354,305	918,712	1,502,564
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	733,635	205,801	53,350	474,484	733,635	0	0	0	0	0	0
99		GD-WA / ID / AN	157,047	0	0	0	0	39,707	12,950	104,390	157,047	0	0
99		GD-OR / AS	127,071	0	0	0	0	0	0	0	127,071	0	127,071
8		GD-AA	191,412	0	0	0	0	0	0	132,231	132,231	0	59,181
7		CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	30,950
9		CD-WA / ID / AN	94,259	4,521	1,443	68,259	74,223	1,220	390	18,426	20,036	0	0
		TOTAL ACCOUNT	1,659,087	210,322	54,793	797,209	1,062,324	40,927	13,340	325,294	379,561	127,071	90,131

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended April 30, 2015 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	35,139,915	16,439,756	10,129,051	8,571,108	35,139,915	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,324,943	0	0	0	0	2,658,710	835,739	830,494	4,324,943	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	558,561	0	0	399,634	399,634	0	0	110,321	110,321	0	48,606	
9		CD-WA / ID / AN	1,614,561	257,365	408,046	605,959	1,271,370	69,473	110,147	163,571	343,191	0	0	
		TOTAL ACCOUNT	41,681,814	16,697,121	10,537,097	9,576,701	36,810,919	2,728,183	945,886	1,104,386	4,778,455	43,834	48,606	92,440
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	56,539,729	10,667,257	3,965,521	41,906,951	56,539,729	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,312,784	0	0	0	0	698,374	556,023	58,387	1,312,784	0	0	
99		GD-OR / AS	1,217,909	0	0	0	0	0	0	0	0	1,217,909	0	
8		GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	
7		CD-AA	29,023,510	0	0	20,765,451	20,765,451	0	0	5,732,433	5,732,433	0	2,525,626	
9		CD-WA / ID / AN	12,513,843	451,694	3,191,891	6,210,316	9,853,901	121,929	861,613	1,676,400	2,659,942	0	0	
		TOTAL ACCOUNT	101,600,707	11,118,951	7,157,412	68,882,718	87,159,081	820,303	1,417,636	8,153,157	10,391,096	1,217,909	2,832,621	4,050,530
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	78,042	0	2,299	75,743	78,042	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	545,790	0	0	390,496	390,496	0	0	107,799	107,799	0	47,495	
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	636,177	3,926	2,299	470,170	476,395	1,060	0	108,860	109,920	2,367	47,495	49,862
		TOTAL GENERAL PLANT	395,980,189	54,732,719	31,687,779	215,814,311	302,234,809	16,565,634	6,345,306	44,827,743	67,738,683	9,629,956	16,376,741	26,006,697

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-12A
For Twelve Months 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
	303000	Intangible Plant												
99		ED-WA / ID / AN	8,388,374	153,179	0	8,235,195	8,388,374	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,202,300	0	0	0	0	1,021,263	181,037	0	1,202,300	0	0	0
99		GD-OR / AS	425,950	0	0	0	0	0	0	0	0	425,950	0	425,950
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	7,959,456	0	0	5,694,752	5,694,752	0	0	1,572,072	1,572,072	0	692,632	692,632
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	0	0
		TOTAL ACCOUNT	18,170,138	153,179	0	14,082,756	14,235,935	1,021,263	181,037	1,613,321	2,815,621	425,950	692,632	1,118,582
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	6,144,789	4,667,705	23,524	1,453,560	6,144,789	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	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,341,687	0	0	0	0	0	0	1,617,684	1,617,684	0	724,003	724,003
7		CD-AA	75,043,037	0	0	53,691,042	53,691,042	0	0	14,821,750	14,821,750	0	6,530,245	6,530,245
9		CD-WA / ID / AN	106,704	0	45,532	38,491	84,023	0	12,291	10,390	22,681	0	0	0
		TOTAL ACCOUNT	83,636,217	4,667,705	69,056	55,183,093	59,919,854	0	12,291	16,449,824	16,462,115	0	7,254,248	7,254,248
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,742	0	0	7,742	7,742	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	0
99		GD-OR / AS	1,231	0	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	0
7		CD-AA	4,683,160	0	0	3,350,660	3,350,660	0	0	924,971	924,971	0	407,529	407,529
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,703,659	0	0	3,358,402	3,358,402	0	0	936,497	936,497	1,231	407,529	408,760
	TOTAL		106,510,014	4,820,884	69,056	72,624,251	77,514,191	1,021,263	193,328	18,999,642	20,214,233	427,181	8,354,409	8,781,590

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-12A
For Twelve Months 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	(74,526,681)	(53,321,604)	(14,719,765)	(6,485,312)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(1,709,128)	(1,345,836)	(363,292)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(76,782,203)</u>	<u>(55,058,369)</u>	<u>(15,190,975)</u>	<u>(6,532,859)</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	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended April 30, 2015	
Average of Monthly Averages Basis	

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	1,499,940	818,001		2,317,941		818,001			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,335,185	728,152		2,063,337		728,152			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	16,073,562	7,385,230	2,235,957	25,694,749		5,901,207		1,484,023	2,235,957
1	154300 PLANT MATERIALS & OPER SUP-CS2	572,884	312,426		885,310		312,426			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,631,458	889,726		2,521,184		889,726			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	2,102	966	292	3,360		772		194	292
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(1,350)	(621)	(188)	(2,159)		(496)		(125)	(188)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	489	225	68	782		180		45	68
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	41,518,510			41,518,510	36,020,481		5,498,029		
TOTAL		62,632,780	10,134,105	2,236,129	75,003,014	36,020,481	8,649,968	5,498,029	1,484,137	2,236,129

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						