

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months Ended May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	21,107,013	14,279,438	6,827,575
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	21,107,013	14,279,438	6,827,575
G-APL	Gas Net Adjusted Rate Base	368,351,596	249,613,067	118,738,529
	RATE OF RETURN	5.730%	5.721%	5.750%

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 May 31, 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	06-01-2014 thru 05-31-2015	231,753 100.000%	153,741 66.338%	78,012 33.662%
3	G-OPS	Direct Distribution Operating Expense Percent	06-01-2014 thru 05-31-2015	13,042,278 100.000%	8,114,630 62.218%	4,927,648 37.782%
	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	06-01-2014 thru 05-31-2015	230,580,421 100.000%	158,338,017 68.669%	72,242,404 31.331%

RESULTS OF OPERATIONS
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AVISTA UTILITIES

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

RESULTS OF OPERATIONS
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AVISTA UTILITIES

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended May 31, 2015
Average of Monthly Averages Basis

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AVISTA UTILITIES

Input		01-01-2014 thru 12-31-2014	Total	Electric	Gas North
	Elec/Gas North 4-Factor				
	Direct O & M Accts 580 - 894		67,621,722	60,416,061	7,205,661
	Direct O & M Accts 901 - 935		38,441,898	32,202,921	6,238,977
	Adjustments		0	0	0
	Total		106,063,620	92,618,982	13,444,638
	Percentage		100.000%	87.324%	12.676%
	Direct Labor Accts 580 - 894		61,766,029	49,821,911	11,944,118
	Direct Labor Accts 901 - 935		3,969,931	3,522,548	447,383
	Total		65,735,960	53,344,459	12,391,501
	Percentage		100.000%	81.150%	18.850%
	Number of Customers at		601,722	370,194	231,528
	Percentage		100.000%	61.522%	38.478%
	Net Direct Plant		2,563,811,758	2,178,697,585	385,114,173
	Percentage		100.000%	84.979%	15.021%
	Total Percentages		400.000%	314.975%	85.025%
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	06-01-2014 thru 05-31-2015			
	Percent		100.000%	67.739%	32.261%
12	Net Gas Plant (before DFIT) - AMA	05-01-2014 thru 05-31-2015			
	Percent		100.000%	67.423%	32.577%
13	G-PLT Net Gas General Plant - AMA	05-01-2014 thru 05-31-2015			
	Percent		100.000%	72.483%	27.517%
14	Net Allocated Schedule M's - AMA	06-01-2014 thru 05-31-2015			
	Percent		100.000%	67.199%	32.801%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended May 31, 2015
Average of Monthly Averages Basis

Report ID: G-ALL-12A

AVISTA UTILITIES

99 Input Not Allocated

0.000% 0.000% 0.000%

S

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

S

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

S

Oregon Gas
0
0
0
0
0.000%

0
0
0
0.000%

0
0.000%

0
0.000%
0.000%
0.000%

Oregon Gas
19.100%

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
REVENUES											
SALES OF GAS:											
99	480000	Residential	141,027,731	0	141,027,731	98,430,403	0	98,430,403	42,597,328	0	42,597,328
99	4812XX	Commercial - Firm & Interruptible	72,005,708	0	72,005,708	51,399,911	0	51,399,911	20,605,797	0	20,605,797
99	4813XX	Industrial-Firm	3,545,527	0	3,545,527	1,967,666	0	1,967,666	1,577,861	0	1,577,861
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	278,589	0	278,589	242,490	0	242,490	36,099	0	36,099
99	499XXX	Unbilled Revenue	(922,233)	0	(922,233)	(520,823)	0	(520,823)	(401,410)	0	(401,410)
TOTAL SALES TO ULTIMATE CUSTOMERS			215,935,322	0	215,935,322	151,519,647	0	151,519,647	64,415,675	0	64,415,675
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	121,110,729	0	121,110,729	82,346,456	0	82,346,456	38,764,273	0	38,764,273
4	488000	Miscellaneous Service Revenues	15,440	0	15,440	8,540	0	8,540	6,900	0	6,900
99	4893XX	Transportation Revenues	4,497,006	0	4,497,006	4,042,673	0	4,042,673	454,333	0	454,333
99	493000	Rent from Gas Property	2,399	0	2,399	2,399	0	2,399	0	0	0
4	495XXX	Other Gas Revenues	8,855,040	324,150	9,179,190	7,405,927	229,362	7,635,289	1,449,113	94,788	1,543,901
99	496100	Provision for Rate Refund	(219,212)	0	(219,212)	0	0	0	(219,212)	0	(219,212)
TOTAL OTHER OPERATING REVENUES			134,261,402	324,150	134,585,552	93,805,995	229,362	94,035,357	40,455,407	94,788	40,550,195
TOTAL GAS REVENUES			350,196,724	324,150	350,520,874	245,325,642	229,362	245,555,004	104,871,082	94,788	104,965,870
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	236,173,469	0	236,173,469	161,985,335	0	161,985,335	74,188,134	0	74,188,134
99	808XXX	Net Natural Gas Storage Transactions	(4,057,763)	0	(4,057,763)	(1,858,877)	0	(1,858,877)	(2,198,886)	0	(2,198,886)
99	811000	Gas Used for Products Extraction	(763,478)	0	(763,478)	(514,961)	0	(514,961)	(248,517)	0	(248,517)
10	813000	Other Gas Expenses	0	1,050,151	1,050,151	0	722,903	722,903	0	327,248	327,248
99	813010	Gas Technology Institute (GTI) Expenses	94,639	0	94,639	66,898	0	66,898	27,741	0	27,741
TOTAL PRODUCTION EXPENSES			231,446,867	1,050,151	232,497,018	159,678,395	722,903	160,401,298	71,768,472	327,248	72,095,720
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	10,302	10,302	0	7,298	7,298	0	3,004	3,004
1	824000	Other Expenses	0	637,962	637,962	0	451,932	451,932	0	186,030	186,030
1	837000	Other Equipment	0	560,816	560,816	0	397,282	397,282	0	163,534	163,534
TOTAL UNDERGROUND STORAGE OPER EXP			0	1,209,080	1,209,080	0	856,512	856,512	0	352,568	352,568
G-DEPX	Depreciation Expense-Underground Storage		0	586,770	586,770	0	415,668	415,668	0	171,102	171,102
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 TA			0	857,522	857,522	0	607,469	607,469	0	250,053	250,053

RESULTS OF OPERATIONS	Report ID: G-OPS-12A
GAS OPERATING STATEMENT	
For Twelve Months Ended May 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UNDERGROUND STORAGE EXPENSES	0	2,066,602	2,066,602	0	1,463,981	1,463,981	0	602,621	602,621

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For Twelve Months Ended May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	405,055	1,154,777	1,559,832	327,557	718,479	1,046,036	77,498	436,298	513,796
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,776,538	861,945	3,638,483	2,076,247	536,285	2,612,532	700,291	325,660	1,025,951
3	875000	Measuring & Reg Sta Exp-General	96,563	0	96,563	68,840	0	68,840	27,723	0	27,723
3	876000	Measuring & Reg Sta Exp-Industrial	4,456	0	4,456	1,679	0	1,679	2,777	0	2,777
3	877000	Measuring & Reg Sta Exp-City Gate	154,241	0	154,241	72,778	0	72,778	81,463	0	81,463
3	878000	Meter & House Regulator Expenses	664,161	40,801	704,962	160,107	25,386	185,493	504,054	15,415	519,469
3	879000	Customer Installation Expenses	1,732,501	143,328	1,875,829	1,075,008	89,176	1,164,184	657,493	54,152	711,645
3	880000	Other Expenses	1,489,846	700,546	2,190,392	950,203	435,866	1,386,069	539,643	264,680	804,323
3	881000	Rents	5,136	33,464	38,600	5,136	20,821	25,957	0	12,643	12,643
	MAINTENANCE										
3	885000	Supervision & Engineering	85,760	1,452	87,212	42,748	903	43,651	43,012	549	43,561
3	887000	Mains	1,915,654	214	1,915,868	1,316,007	133	1,316,140	599,647	81	599,728
3	889000	Measuring & Reg Sta Exp-General	235,665	217	235,882	162,489	135	162,624	73,176	82	73,258
3	890000	Measuring & Reg Sta Exp-Industrial	236,871	0	236,871	86,916	0	86,916	149,955	0	149,955
3	891000	Measuring & Reg Sta Exp-City Gate	79,156	0	79,156	32,410	0	32,410	46,746	0	46,746
3	892000	Services	1,839,148	2,203	1,841,351	973,234	1,371	974,605	865,914	832	866,746
3	893000	Meters & House Regulators	1,320,363	761,299	2,081,662	762,415	473,665	1,236,080	557,948	287,634	845,582
3	894000	Other Equipment	1,164	181,917	183,081	856	113,185	114,041	308	68,732	69,040
	TOTAL DISTRIBUTION OPERATING EXP		13,042,278	3,882,163	16,924,441	8,114,630	2,415,405	10,530,035	4,927,648	1,466,758	6,394,406
G-DEPX		Depreciation Expense-Distribution	13,019,039	64,330	13,083,369	8,693,953	44,175	8,738,128	4,325,086	20,155	4,345,241
G-OTX		Taxes Other Than FIT	16,642,653	0	16,642,653	14,179,758	0	14,179,758	2,462,895	0	2,462,895
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		29,661,692	64,330	29,726,022	22,873,711	44,175	22,917,886	6,787,981	20,155	6,808,136
	TOTAL DISTRIBUTION EXPENSES		42,703,970	3,946,493	46,650,463	30,988,341	2,459,580	33,447,921	11,715,629	1,486,913	13,202,542

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	209,903	209,903	0	139,245	139,245	0	70,658	70,658
2	902000	Meter Reading Expenses	1,684,835	74,862	1,759,697	1,524,540	49,662	1,574,202	160,295	25,200	185,495
G-903	903XXX	Customer Records & Collection Expenses	779,683	4,271,073	5,050,756	556,864	2,833,344	3,390,208	222,819	1,437,729	1,660,548
2	904000	Uncollectible Accounts	0	1,793,516	1,793,516	0	1,189,783	1,189,783	0	603,733	603,733
2	905000	Misc Customer Accounts	0	136,299	136,299	0	90,418	90,418	0	45,881	45,881
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,464,518	6,485,653	8,950,171	2,081,404	4,302,452	6,383,856	383,114	2,183,201	2,566,315
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	5,260,866	163,769	5,424,635	5,200,733	108,641	5,309,374	60,133	55,128	115,261
2	909000	Advertising	0	546,197	546,197	0	362,336	362,336	0	183,861	183,861
2	910000	Misc Customer Service & Info Exp	0	92,501	92,501	0	61,363	61,363	0	31,138	31,138
		TOTAL CUSTOMER SERVICE & INFO EXP	5,260,866	802,467	6,063,333	5,200,733	532,340	5,733,073	60,133	270,127	330,260
		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 May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000 Salaries	105,259	7,374,950	7,480,209	66,066	5,218,367	5,284,433	39,193	2,156,583	2,195,776
4	921000 Office Supplies & Expenses	38	1,167,800	1,167,838	37	826,312	826,349	1	341,488	341,489
4	922000 Admin. Expenses Transferred - Credit	0	(19,844)	(19,844)	0	(14,041)	(14,041)	0	(5,803)	(5,803)
4	923000 Outside Services Employed	0	3,157,862	3,157,862	0	2,234,440	2,234,440	0	923,422	923,422
4	924000 Property Insurance Premium	0	331,159	331,159	0	234,321	234,321	0	96,838	96,838
4	925XXX Injuries and Damages	12,132	919,574	931,706	12,089	650,672	662,761	43	268,902	268,945
4	926XXX Employee Pensions and Benefits	(63)	636,544	636,481	(63)	450,406	450,343	0	186,138	186,138
4	928000 Regulatory Commission Expenses	806,640	184,279	990,919	580,612	130,392	711,004	226,028	53,887	279,915
4	930000 Miscellaneous General Expenses	38,127	1,091,296	1,129,423	26,833	772,179	799,012	11,294	319,117	330,411
4	931000 Rents	8,493	215,257	223,750	8,493	152,312	160,805	0	62,945	62,945
4	935000 Maintenance of General Plant	413,148	2,249,861	2,663,009	320,078	1,591,957	1,912,035	93,070	657,904	750,974
	TOTAL ADMIN & GEN OPERATING EXP	1,383,774	17,308,738	18,692,512	1,014,145	12,247,317	13,261,462	369,629	5,061,421	5,431,050
G-DEPX	Depreciation Expense-General Plant	368,520	3,332,541	3,701,061	255,232	2,358,039	2,613,271	113,288	974,502	1,087,790
G-AMTX	Amortization Expense - General Plant - 303000	28,920	109,204	138,124	24,862	77,270	102,132	4,058	31,934	35,992
G-AMTX	Amortization Expense - Misc IT Intangible Plant - :	2,590	2,895,936	2,898,526	0	2,049,107	2,049,107	2,590	846,829	849,419
G-AMTX	Amortization Expense-General Plant - 390200, 39	0	5,626	5,626	0	3,981	3,981	0	1,645	1,645
99	407025 WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229 Idaho Earnings Test Amortization	(517,233)	0	(517,233)	0	0	0	(517,233)	0	(517,233)
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	(225,835)	0	(225,835)	0	0	0	(225,835)	0	(225,835)
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(343,038)	6,343,307	6,000,269	280,094	4,488,397	4,768,491	(623,132)	1,854,910	1,231,778
	TOTAL ADMIN & GENERAL EXPENSES	1,040,736	23,652,045	24,692,781	1,294,239	16,735,714	18,029,953	(253,503)	6,916,331	6,662,828
	TOTAL EXPENSES BEFORE FIT	282,916,957	38,003,411	320,920,368	199,243,112	26,216,970	225,460,082	83,673,845	11,786,441	95,460,286
	NET OPERATING INCOME (LOSS) BEFORE FIT			29,600,506			20,094,922			9,505,584
G-FIT	FEDERAL INCOME TAX			(11,214,565)			(7,512,013)			(3,702,552)
G-FIT	DEFERRED FEDERAL INCOME TAX			19,740,414			13,348,221			6,392,193
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(32,356)			(20,724)			(11,632)
	GAS NET OPERATING INCOME (LOSS)			21,107,013			14,279,438			6,827,575

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		70.840%		29.160%			
G-ALL 2	Number of Customers - AMA		100.000%		66.338%		33.662%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		62.218%		37.782%			
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		70.758%		29.242%			
G-ALL 10	Actual Annual Throughput		100.000%		68.838%		31.162%			
G-ALL 99	Not Allocated		0.000%		0.000%		0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12A
For Twelve Months Ended May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU	52,080	324,150	376,230	52,080	229,362	281,442	0	94,788	94,788
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,001	0	4,500,001	3,050,888	0	3,050,888	1,449,113	0	1,449,113
4	495100	ENTITLEMENT PENALTIES	0	0	0	0	0	0	0	0	0
4	495280	OTHER GAS REV-DECOUPLING MECHA	0	0	0	0	0	0	0	0	0
4	495328	RESIDENTIAL DECOUPLING DEFERRE	3,698,342	0	3,698,342	3,698,342	0	3,698,342	0	0	0
4	495329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	604,617	0	604,617	604,617	0	604,617	0	0	0
4	495339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
4	495600	OTHER GAS REVENUE-DSM LOST MAR	0	0	0	0	0	0	0	0	0
4	495680	OTHER GAS REVENUE-MARGIN REDUC	0	0	0	0	0	0	0	0	0
4	495711	OTHER GAS REVENUE-GLENDALE SYS	0	0	0	0	0	0	0	0	0
4	495780	OTHER GAS REVENUE-PPP RECOVERY	0	0	0	0	0	0	0	0	0
4	495900	GAS CUSTOMERS-OTHER GAS REVENU	0	0	0	0	0	0	0	0	0
		TOTAL PURCHASED GAS COSTS	8,855,040	324,150	9,179,190	7,405,927	229,362	7,635,289	1,449,113	94,788	1,543,901

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	188,168,491	0	188,168,491	127,421,066	0	127,421,066	60,747,425	0	60,747,425
1	804001	Pipeline Demand Costs	26,843,827	0	26,843,827	18,951,849	0	18,951,849	7,891,978	0	7,891,978
1	804002	Transport Variable Charges	802,219	0	802,219	568,837	0	568,837	233,382	0	233,382
6	804010	Gas Costs - Fixed Hedge	220,248	0	220,248	152,315	0	152,315	67,933	0	67,933
6	804014	GTI Contributions	(16,080)	0	(16,080)	(10,938)	0	(10,938)	(5,142)	0	(5,142)
6	804017	Transaction Fees	377,519	0	377,519	255,210	0	255,210	122,309	0	122,309
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	7,790,357	0	7,790,357	5,372,587	0	5,372,587	2,417,770	0	2,417,770
6	804700	Gas Costs - Offsystem Bookout	2,419,279	0	2,419,279	1,657,646	0	1,657,646	761,633	0	761,633
6	804711	Gas Costs - Offsystem Bookout Offset	(2,419,279)	0	(2,419,279)	(1,657,646)	0	(1,657,646)	(761,633)	0	(761,633)
6	804730	Gas Costs - Intracompany LDC Gas	12,819,891	0	12,819,891	8,857,519	0	8,857,519	3,962,372	0	3,962,372
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(3,235,410)	0	(3,235,410)	(1,476,590)	0	(1,476,590)	(1,758,820)	0	(1,758,820)
99	805111	Amortize ID Holdback	(511,832)	0	(511,832)	0	0	0	(511,832)	0	(511,832)
99	805120	Gas Expense - Rate Deferrals	2,914,239	0	2,914,239	1,893,480	0	1,893,480	1,020,759	0	1,020,759
		TOTAL PURCHASED GAS COSTS	236,173,469	0	236,173,469	161,985,335	0	161,985,335	74,188,134	0	74,188,134

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	6	Actual Therms Purchased	100.000%	68.669%	31.331%
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 May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi:Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000 Customer Records & Collections	779,683	4,271,073	5,050,756	556,864	2,833,344	3,390,208	222,819	1,437,729	1,660,548
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		779,683	4,271,073	5,050,756	556,864	2,833,344	3,390,208	222,819	1,437,729	1,660,548

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.338%	33.662%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.423%	32.577%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi:Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	214,823	163,769	378,592	154,690	108,641	263,331	60,133	55,128	115,261
99	908600 Public Purpose Tariff Rider Expense Offset	4,903,931	0	4,903,931	4,903,931	0	4,903,931	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 Unbille	(13,294)	0	(13,294)	(13,294)	0	(13,294)	0	0	0
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908		5,260,866	163,769	5,424,635	5,200,733	108,641	5,309,374	60,133	55,128	115,261

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.338%	33.662%
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 May 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.96%	51.96%
2	Cost of Debt		5.390%	5.378%
	Total Cost of Debt		2.801%	2.794%
	Total Weighted Cost		2.801%	2.794%
G-APL	Net Rate Base	368,351,596	249,613,067	118,738,529
	Interest Deduction for FIT Calculation	10,309,217	6,991,662	3,317,555
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12A
For Twelve Months Ended May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	350,520,874	245,555,004	104,965,870
G-OPS	Operating & Maintenance Expense	284,336,555	197,166,236	87,170,319
G-OPS	Book Deprec/Amort and Reg Amortizations	19,670,635	13,922,448	5,748,187
G-OTX	Taxes Other than FIT	16,913,178	14,371,398	2,541,780
	Net Operating Income Before FIT	29,600,506	20,094,922	9,505,584
G-INT	Less: Interest Expense	10,309,217	6,991,662	3,317,555
G-SCM	Schedule M Adjustments	(51,332,904)	(34,566,154)	(16,766,750)
	Taxable Net Operating Income	(32,041,615)	(21,462,894)	(10,578,721)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(11,214,565)	(7,512,013)	(3,702,552)
G-DTE	Deferred FIT	19,740,414	13,348,221	6,392,193
99	411400 Amortized Investment Tax Credit	(32,356)	(20,724)	(11,632)
	Total FIT/Deferred FIT & ITC	8,493,493	5,815,484	2,678,009
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ITEMS		G-SCM-12A
For Twelve Months Ended May 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	13,419,068	6,994,634	20,413,702	8,974,046	4,948,401	13,922,447	4,445,022	2,046,233	6,491,255
12	997001	Contributions In Aid of Construction	0	452,224	452,224	0	304,903	304,903	0	147,321	147,321
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	376,418	376,418	0	266,346	266,346	0	110,072	110,072
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(833,003)	0	(833,003)	416,890	0	416,890	(1,249,893)	0	(1,249,893)
4	997015	Airplane Lease Payments	0	117,753	117,753	0	83,320	83,320	0	34,433	34,433
12	997016	Redemption Expense Amortization	0	312,287	312,287	0	210,553	210,553	0	101,734	101,734
4	997020	FAS87 Current Pension Accrual	0	468,032	468,032	0	331,170	331,170	0	136,862	136,862
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(3,709,068)	0	(3,709,068)	(3,709,068)	0	(3,709,068)	0	0	0
12	997032	Interest Rate Swaps	0	1,178,075	1,178,075	0	794,294	794,294	0	383,781	383,781
4	997033	DSM Tariff Rider	(577,706)	(1)	(577,707)	(523,228)	(1)	(523,229)	(54,478)	0	(54,478)
12	997048	AFUDC	0	(341,805)	(341,805)	0	(230,455)	(230,455)	0	(111,350)	(111,350)
11	997049	Tax Depreciation	0	(44,307,418)	(44,307,418)	0	(30,013,402)	(30,013,402)	0	(14,294,016)	(14,294,016)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
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	(32,828)	0	(32,828)	(13,294)	0	(13,294)	(19,534)	0	(19,534)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,498,442	1,498,442	0	1,015,030	1,015,030	0	483,412	483,412
4	997081	Deferred Compensation	0	17,575	17,575	0	12,436	12,436	0	5,139	5,139
4	997082	Meal Disallowances	0	114,760	114,760	0	81,202	81,202	0	33,558	33,558
4	997083	Paid Time Off	0	122,363	122,363	0	86,582	86,582	0	35,781	35,781
2	997084	Customer Uncollectibles	0	512,916	512,916	0	340,258	340,258	0	172,658	172,658
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	(17,942,137)	(17,942,137)	0	(8,669,163)	(8,669,163)
12	997102	Amort Idaho Earnings Test (254229)	(497,699)	0	(497,699)	0	0	0	(497,699)	0	(497,699)
99	997103	Def Project Compass	(225,835)	0	(225,835)	0	0	0	(225,835)	0	(225,835)
		TOTAL SCHEDULE M ADJUSTMENTS	8,485,675	(59,095,045)	(51,332,904)	5,145,346	(39,711,500)	(34,566,154)	2,616,795	(19,383,545)	(16,766,750)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.840%	29.160%
G-ALL	2	Number of Customers - AMA	100.000%	66.338%	33.662%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	68.669%	31.331%
G-ALL	11	Book Depreciation	100.000%	67.739%	32.261%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.423%	32.577%
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 May 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	17,765,506	11,938,242	5,827,264
99	410100	Deferred Federal Income Tax Exp	2,191,917	1,558,875	633,042
		SUBTOTAL	19,957,423	13,497,117	6,460,306
14	411100	Deferred Federal Income Tax Expense - Allocated	(228,499)	(153,549)	(74,950)
99	411100	Deferred Federal Income Tax Exp	11,490	4,653	6,837
		SUBTOTAL	(217,009)	(148,896)	(68,113)
		Total Deferred Federal Income Tax Expense	19,740,414	13,348,221	6,392,193

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.199%	32.801%
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 May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	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	5,829,997	0	5,829,997	5,829,997	0	5,829,997	0	0	0
99	408120	Municipal Occupation & License Tax	6,773,701	0	6,773,701	5,614,554	0	5,614,554	1,159,147	0	1,159,147
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	4,133,917	0	4,133,917	2,735,207	0	2,735,207	1,398,710	0	1,398,710
99	409100	State Income Tax	(94,962)	0	(94,962)	0	0	0	(94,962)	0	(94,962)
		TOTAL DISTRIBUTION TAX	16,642,653	0	16,642,653	14,179,758	0	14,179,758	2,462,895	0	2,462,895
		TOTAL TAXES OTHER THAN FIT	16,642,653	270,525	16,913,178	14,179,758	191,640	14,371,398	2,462,895	78,885	2,541,780

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-12A
For Twelve Months Ended May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,203,631	1,648,283	2,851,914	1,022,594	1,166,292	2,188,886	181,037	481,991	663,028
4	3031XX	Misc Intangible IT Plant (3031XX)	12,950	18,831,306	18,844,256	0	13,324,655	13,324,655	12,950	5,506,651	5,519,601
		TOTAL INTANGIBLE PLANT	1,216,581	20,479,589	21,696,170	1,022,594	14,490,947	15,513,541	193,987	5,988,642	6,182,629
		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	1,602,590	1,602,590	0	1,135,275	1,135,275	0	467,315	467,315
1	352XXX	Wells	0	18,542,765	18,542,765	0	13,135,695	13,135,695	0	5,407,070	5,407,070
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	11,728,302	11,728,302	0	8,308,329	8,308,329	0	3,419,973	3,419,973
1	355000	Measuring & Regulating Equipment	0	396,858	396,858	0	281,134	281,134	0	115,724	115,724
1	356000	Purification Equipment	0	403,713	403,713	0	285,990	285,990	0	117,723	117,723
1	357000	Other Equipment	0	1,712,754	1,712,754	0	1,213,315	1,213,315	0	499,439	499,439
		TOTAL UNDERGROUND STORAGE PLANT	0	35,898,266	35,898,266	0	25,430,331	25,430,331	0	10,467,935	10,467,935
		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	172,397	0	172,397	109,262	0	109,262	63,135	0	63,135
6	375000	Structures & Improvements	848,044	8,044	856,088	549,047	5,524	554,571	298,997	2,520	301,517
6	376000	Mains	260,423,454	2,512,521	262,935,975	170,851,469	1,725,323	172,576,792	89,571,985	787,198	90,359,183
6	378000	Measuring & Reg Station Equip-General	5,316,188	115,482	5,431,670	3,217,317	79,300	3,296,617	2,098,871	36,182	2,135,053
6	379000	Measuring & Reg Station Equip-City Gate	6,196,167	0	6,196,167	1,902,569	0	1,902,569	4,293,598	0	4,293,598
6	380000	Services	176,134,939	0	176,134,939	120,559,315	0	120,559,315	55,575,624	0	55,575,624
6	381000	Meters	67,677,000	0	67,677,000	45,166,546	0	45,166,546	22,510,454	0	22,510,454
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	3,221,574	0	3,221,574	2,530,602	0	2,530,602	690,972	0	690,972
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	520,078,358	2,636,047	522,714,405	344,950,052	1,810,147	346,760,199	175,128,306	825,900	175,954,206
		GENERAL PLANT									
4	389XXX	Land & Land Rights	670,155	902,928	1,573,083	577,219	638,894	1,216,113	92,936	264,034	356,970
4	390XXX	Structures & Improvements	4,923,256	17,648,823	22,572,079	3,714,661	12,487,954	16,202,615	1,208,595	5,160,869	6,369,464
4	391XXX	Office Furniture & Equipment	21,441	10,494,586	10,516,027	7,152	7,425,759	7,432,911	14,289	3,068,827	3,083,116
4	392XXX	Transportation Equipment	8,758,497	1,956,036	10,714,533	6,615,552	1,384,052	7,999,604	2,142,945	571,984	2,714,929
4	393000	Stores Equipment	151,921	540,318	692,239	114,341	382,318	496,659	37,580	158,000	195,580
4	394000	Tools, Shop & Garage Equipment	2,545,576	3,857,270	6,402,846	2,013,617	2,729,327	4,742,944	531,959	1,127,943	1,659,902
4	395000	Laboratory Equipment	52,365	334,817	387,182	39,493	236,910	276,403	12,872	97,907	110,779

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12A
For Twelve Months Ended May 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	396XXX	Power Operated Equipment	3,678,301	1,106,049	4,784,350	2,726,891	782,618	3,509,509	951,410	323,431	1,274,841
4	397XXX	Communications Equipment	2,241,002	8,241,546	10,482,548	823,467	5,831,553	6,655,020	1,417,535	2,409,993	3,827,528
4	398000	Miscellaneous Equipment	1,060	106,091	107,151	1,060	75,068	76,128	0	31,023	31,023
		TOTAL GENERAL PLANT	23,043,574	45,188,464	68,232,038	16,633,453	31,974,453	48,607,906	6,410,121	13,214,011	19,624,132
		TOTAL PLANT IN SERVICE	544,338,513	104,202,366	648,540,879	362,606,099	73,705,878	436,311,977	181,732,414	30,496,488	212,228,902
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,434,608)	(13,434,608)	0	(9,517,076)	(9,517,076)	0	(3,917,532)	(3,917,532)
G-ADEP		Distribution Plant	(175,405,043)	(1,509,601)	(176,914,644)	(116,442,780)	(1,036,628)	(117,479,408)	(58,962,263)	(472,973)	(59,435,236)
G-ADEP		General Plant	(6,929,795)	(12,912,630)	(19,842,425)	(4,397,415)	(9,136,718)	(13,534,133)	(2,532,380)	(3,775,912)	(6,308,292)
		TOTAL ACCUMULATED DEPRECIATION	(182,334,838)	(27,856,839)	(210,191,677)	(120,840,195)	(19,690,422)	(140,530,617)	(61,494,643)	(8,166,417)	(69,661,060)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(165,381)	(148,349)	(313,730)	(114,632)	(104,969)	(219,601)	(50,749)	(43,380)	(94,129)
G-AAMT		Misc IT Intangible Plant - 3031XX	(3,738)	(6,525,149)	(6,528,887)	0	(4,617,066)	(4,617,066)	(3,738)	(1,908,083)	(1,911,821)
G-AAMT		Underground Storage	0	(239,840)	(239,840)	0	(169,903)	(169,903)	0	(69,937)	(69,937)
G-AAMT		General Plant - 390200, 396200	(4,598)	(42,320)	(46,918)	(3,634)	(29,945)	(33,579)	(964)	(12,375)	(13,339)
		TOTAL ACCUMULATED AMORTIZATION	(173,717)	(6,955,658)	(7,129,375)	(118,266)	(4,921,883)	(5,040,149)	(55,451)	(2,033,775)	(2,089,226)
		TOTAL ACCUMULATED DEPR/AMORT	(182,508,555)	(34,812,497)	(217,321,052)	(120,958,461)	(24,612,305)	(145,570,766)	(61,550,094)	(10,200,192)	(71,750,286)
		NET GAS UTILITY PLANT before DFIT	361,829,958	69,389,869	431,219,827	241,647,638	49,093,573	290,741,211	120,182,320	20,296,296	140,478,616
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(77,572,256)	(77,572,256)	0	(52,301,542)	(52,301,542)	0	(25,270,714)	(25,270,714)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(14,978,490)	(14,978,490)	0	(10,587,190)	(10,587,190)	0	(4,391,300)	(4,391,300)
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	(1,022,111)	(1,022,111)	0	(689,138)	(689,138)	0	(332,973)	(332,973)
		TOTAL ACCUMULATED DFIT	0	(93,680,776)	(93,680,776)	0	(63,654,231)	(63,654,231)	0	(30,026,545)	(30,026,545)
		NET GAS UTILITY PLANT	361,829,958	(24,290,907)	337,539,051	241,647,638	(14,560,658)	227,086,980	120,182,320	(9,730,249)	110,452,071

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%	68.669%	31.331%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.423%	32.577%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT NET GAS PLANT IN SERVICE	361,829,958	(24,290,907)	337,539,051	241,647,638	(14,560,658)	227,086,980	120,182,320	(9,730,249)	110,452,071
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	17,785,329	17,785,329	0	12,599,127	12,599,127	0	5,186,202	5,186,202
4 252000 Customer Advances	(79,969)	(16)	(79,985)	(11,804)	(11)	(11,815)	(68,165)	(5)	(68,170)
99 235199 Customer Deposits	(507,110)	0	(507,110)	(507,110)	0	(507,110)	0	0	0
C-WKC Working Capital	6,385,999	1,497,248	7,883,247	6,385,999	0	6,385,999	0	1,497,248	1,497,248
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	5,798,920	25,013,625	30,812,545	5,867,085	16,659,002	22,526,087	(68,165)	8,354,623	8,286,458
NET RATE BASE	367,628,878	722,718	368,351,596	247,514,723	2,098,344	249,613,067	120,114,155	(1,375,626)	118,738,529

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 May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	7,805,346	7,805,346												
Hydro (ED-AN)	8,433,138	8,433,138												
Other (ED-AN)	9,375,322	9,375,322												
Total Electric Production	25,613,806	25,613,806												
Electric Transmission														
ED-AN	10,644,855	10,644,855												
Total Electric Transmission	10,644,855	10,644,855												
Electric Distribution														
ED-AN	9,510	9,510												
ED-ID	14,774,343	14,774,343												
ED-WA	24,472,280	24,472,280												
Total Electric Distribution	39,256,133	39,256,133												
Gas Underground Storage														
1 GD-AN	586,770		586,770			586,770	586,770		415,668	415,668		171,102		
GD-OR	115,050			115,050										
Total Gas Underground Storage	701,820		586,770	115,050		586,770	586,770		415,668	415,668		171,102		
Gas Distribution														
6 GD-AN	64,330		64,330				64,330		44,175	44,175		20,155		
GD-ID	4,325,086		4,325,086		4,325,086	4,325,086					4,325,086	4,325,086		
GD-WA	8,693,953		8,693,953		8,693,953	8,693,953		8,693,953		8,693,953				
GD-OR	5,649,929			5,649,929										
Total Gas Distribution	18,733,298		13,083,369	5,649,929	13,019,039	64,330	13,083,369		8,693,953	44,175	8,738,128	4,325,086	20,155	4,345,241
General Plant														
ED-AN	2,698,505	2,698,505												
ED-ID	173,416	173,416												
ED-WA	1,072,309	1,072,309												
7,4 CD-AA	15,094,631	10,799,755	2,981,341	1,313,535		2,981,341	2,981,341		2,109,537	2,109,537		871,804		
9,4 CD-AN	701,366	552,283	149,083			149,083	149,083		105,488	105,488		43,595		
9 CD-ID	309,309	243,562	65,747		65,747	65,747					65,747	65,747		
9 CD-WA	176,049	138,628	37,421		37,421	37,421		37,421		37,421				
8,4 GD-AA	240,503		166,144	74,359		166,144	166,144		117,560	117,560		48,584		
4 GD-AN	35,973		35,973			35,973	35,973		25,454	25,454		10,519		
GD-ID	47,541		47,541		47,541	47,541					47,541	47,541		
GD-WA	217,811		217,811		217,811	217,811		217,811		217,811				
GD-OR	214,343			214,343										
Total General Plant	20,981,756	15,678,458	3,701,061	1,602,237	368,520	3,332,541	3,701,061	255,232	2,358,039	2,613,271	113,288	974,502	1,087,790	
Total Depreciation Expense	115,931,668	91,193,252	17,371,200	7,367,216	13,387,559	3,983,641	17,371,200	8,949,185	2,817,882	11,767,067	4,438,374	1,165,759	5,604,133	

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 8/4/2015 7:39 AM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	System Contract Demand	70.840%	29.160%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	Jurisdictional 4-Factor Ratio	70.758%	29.242%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	6	Actual Therms Purchased	68.669%	31.331%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
For Twelve Months Ended May 31, 2015
Average of Monthly Averages Basis

Report ID:
G-AMTX-12A

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	918,400	918,400											
Misc Intangible Plt (303000) ED-AN	207,968	207,968											
Total Production/Transmission	1,126,368	1,126,368											
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	542,431	388,093	107,136	47,202		107,136	107,136		75,807	75,807		31,329	31,329
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	24,862		24,862		24,862		24,862	24,862		24,862			
GD-OR	8,067			8,067									
Total General Plant - 303000	589,147	395,754	138,124	55,269	28,920	109,204	138,124	24,862	77,270	102,132	4,058	31,934	35,992
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	13,079,540	9,358,018	2,583,340	1,138,182		2,583,340	2,583,340		1,827,920	1,827,920		755,420	755,420
9,4 CD-AN	9,502	7,482	2,020			2,020	2,020		1,429	1,429		591	591
9,4 CD-ID	12,186	9,596	2,590		2,590		2,590				2,590		2,590
ED-AN	283,162	283,162											
ED-ID	4,747	4,747											
ED-WA	959,295	959,295											
8,4 GD-AA	447,639		309,238	138,401		309,238	309,238		218,811	218,811		90,427	90,427
4 GD-AN	1,338		1,338			1,338	1,338		947	947		391	391
GD-OR	143			143									
Total Miscellaneous IT Intangible Plant - 3031XX	14,797,552	10,622,300	2,898,526	1,276,726	2,590	2,895,936	2,898,526		2,049,107	2,049,107	2,590	846,829	849,419
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	28,485	20,380	5,626	2,479		5,626	5,626		3,981	3,981		1,645	1,645
4 ED-AN	8,921	8,921											
GD-OR	1,046			1,046									
Total General Plant- 390200, 396200	38,452	29,301	5,626	3,525		5,626	5,626		3,981	3,981		1,645	1,645
Total Amortization Expense	16,578,743	12,200,720	3,042,503	1,335,520	31,510	3,010,993	3,042,503	24,862	2,130,519	2,155,381	6,648	880,474	887,122

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1 System Contract Demand	70.840%	29.160%
8 Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4 Jurisdictional 4-Factor Rati	70.758%	29.242%
9 Elec/Gas North 4-Factor	78.744%	21.256%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	(288,040,939)	(288,040,939)											
Hydro (ED-AN)	(130,069,452)	(130,069,452)											
Other (ED-AN)	(92,666,111)	(92,666,111)											
Total Electric Production	(510,776,502)	(510,776,502)											
Electric Transmission													
ED-AN	(193,350,422)	(193,350,422)											
Total Electric Transmission	(193,350,422)	(193,350,422)											
Electric Distribution													
ED-AN	(452)	(452)											
ED-ID	(163,266,524)	(163,266,524)											
ED-WA	(261,310,577)	(261,310,577)											
Total Electric Distribution	(424,577,553)	(424,577,553)											
Gas Underground Storage													
1 GD-AN	(13,434,608)		(13,434,608)			(13,434,608)	(13,434,608)		(9,517,076)	(9,517,076)		(3,917,532)	(3,917,532)
GD-OR	(619,486)			(619,486)									
Total Gas Underground Storage	(14,054,094)		(13,434,608)	(619,486)		(13,434,608)	(13,434,608)		(9,517,076)	(9,517,076)		(3,917,532)	(3,917,532)
Gas Distribution													
6 GD-AN	(1,509,601)		(1,509,601)			(1,509,601)	(1,509,601)		(1,036,628)	(1,036,628)		(472,973)	(472,973)
GD-ID	(58,962,263)		(58,962,263)		(58,962,263)	(58,962,263)	(58,962,263)				(58,962,263)		(58,962,263)
GD-WA	(116,442,780)		(116,442,780)		(116,442,780)	(116,442,780)	(116,442,780)			(116,442,780)			
GD-OR	(92,073,741)			(92,073,741)									
Total Gas Distribution	(268,988,385)		(176,914,644)	(92,073,741)	(175,405,043)	(1,509,601)	(176,914,644)	(116,442,780)	(1,036,628)	(117,479,408)	(58,962,263)	(472,973)	(59,435,236)
General Plant													
ED-AN	(38,751,884)	(38,751,884)											
ED-ID	(6,916,112)	(6,916,112)											
ED-WA	(15,052,893)	(15,052,893)											
7,4 CD-AA	(38,400,121)	(27,474,134)	(7,584,408)	(3,341,579)		(7,584,408)	(7,584,408)		(5,366,575)	(5,366,575)		(2,217,833)	(2,217,833)
9,4 CD-AN	(11,461,194)	(9,025,003)	(2,436,191)			(2,436,191)	(2,436,191)		(1,723,800)	(1,723,800)		(712,391)	(712,391)
9 CD-ID	(5,167,002)	(4,068,704)	(1,098,298)		(1,098,298)	(1,098,298)	(1,098,298)				(1,098,298)		(1,098,298)
9 CD-WA	(2,470,894)	(1,945,681)	(525,213)		(525,213)	(525,213)	(525,213)			(525,213)			
8,4 GD-AA	(1,657,034)		(1,144,712)	(512,322)		(1,144,712)	(1,144,712)		(809,975)	(809,975)		(334,737)	(334,737)
4 GD-AN	(1,747,319)		(1,747,319)			(1,747,319)	(1,747,319)		(1,236,368)	(1,236,368)		(510,951)	(510,951)
GD-ID	(1,434,082)		(1,434,082)		(1,434,082)	(1,434,082)	(1,434,082)				(1,434,082)		(1,434,082)
GD-WA	(3,872,202)		(3,872,202)		(3,872,202)	(3,872,202)	(3,872,202)			(3,872,202)			
GD-OR	(4,165,798)			(4,165,798)									
Total General Plant	(131,096,535)	(103,234,411)	(19,842,425)	(8,019,699)	(6,929,795)	(12,912,630)	(19,842,425)	(4,397,415)	(9,136,718)	(13,534,133)	(2,532,380)	(3,775,912)	(6,308,292)
Total Accumulated Depreciation	(1,542,843,491)	(1,231,938,888)	(210,191,677)	(100,712,926)	(182,334,838)	(27,856,839)	(210,191,677)	(120,840,195)	(19,690,422)	(140,530,617)	(61,494,643)	(8,166,417)	(69,661,060)

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	System Contract Demand	70.840%	29.160%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	Jurisdictional 4-Factor Ratio	70.758%	29.242%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	6	Actual Therms Purchased	68.669%	31.331%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months Ended May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Total	Assigned or	Assigned or	Assigned or	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
			Allocated	Allocated	Allocated	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
			to Electric	to Gas-North	to Gas-South										
Production/Transmission															
	Franchises (302000)	ED-AN	(8,228,020)	(8,228,020)											
	Misc Intangible Plt (303000)	ED-AN	(873,101)	(873,101)											
Total Production/Transmission			(9,101,121)	(9,101,121)											
Distribution															
	Franchises (302000)	ED-WA	(119,070)	(119,070)											
	Misc Intangible Plt (303000)	ED-WA	(27,795)	(27,795)											
Total Distribution			(146,865)	(146,865)											
General Plant - 303000															
7,4		CD-AA	(679,243)	(485,978)	(134,157)	(59,108)		(134,157)	(134,157)		(94,927)	(94,927)		(39,230)	(39,230)
9,4		CD-AN	(66,770)	(52,578)	(14,192)			(14,192)	(14,192)		(10,042)	(10,042)		(4,150)	(4,150)
		GD-ID	(50,749)		(50,749)		(50,749)	(50,749)	(50,749)				(50,749)		(50,749)
		GD-WA	(114,632)		(114,632)		(114,632)	(114,632)	(114,632)			(114,632)			
		GD-OR	(63,809)			(63,809)									
Total General Plant - 303000			(975,203)	(538,556)	(313,730)	(122,917)	(165,381)	(148,349)	(313,730)	(114,632)	(104,969)	(219,601)	(50,749)	(43,380)	(94,129)
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	(27,592,769)	(19,741,798)	(5,449,848)	(2,401,123)		(5,449,848)	(5,449,848)		(3,856,204)	(3,856,204)		(1,593,644)	(1,593,644)
9,4		CD-AN	(15,445)	(12,162)	(3,283)			(3,283)	(3,283)		(2,323)	(2,323)		(960)	(960)
9		CD-ID	(17,587)	(13,849)	(3,738)		(3,738)	(3,738)	(3,738)				(3,738)		(3,738)
		ED-AN	(490,069)	(490,069)											
		ED-ID	(12,843)	(12,843)											
		ED-WA	(1,661,898)	(1,661,898)											
8,4		GD-AA	(1,535,671)		(1,060,872)	(474,799)		(1,060,872)	(1,060,872)		(750,652)	(750,652)		(310,220)	(310,220)
4		GD-AN	(11,146)		(11,146)			(11,146)	(11,146)		(7,887)	(7,887)		(3,259)	(3,259)
		GD-OR	(1,190)			(1,190)									
Total Miscellaneous IT Intangible Plant - 3031			(31,338,618)	(21,932,619)	(6,528,887)	(2,877,112)	(3,738)	(6,525,149)	(6,528,887)		(4,617,066)	(4,617,066)	(3,738)	(1,908,083)	(1,911,821)
Gas Underground Storage															
1		GD-AN	(239,840)		(239,840)			(239,840)	(239,840)		(169,903)	(169,903)		(69,937)	(69,937)
Total Gas Underground Storage			(239,840)		(239,840)			(239,840)	(239,840)		(169,903)	(169,903)		(69,937)	(69,937)
General Plant - 390200, 396200															
7,4		CD-AA	(214,269)	(153,303)	(42,320)	(18,646)		(42,320)	(42,320)		(29,945)	(29,945)		(12,375)	(12,375)
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)						
4		ED-AN	(63,090)	(63,090)											
		ED-WA	(110,678)	(110,678)											
		GD-WA	(1,863)		(1,863)		(1,863)	(1,863)	(1,863)			(1,863)			
		GD-OR	(20,122)			(20,122)									
Total General Plant - 390200, 396200			(422,891)	(337,205)	(46,918)	(38,768)	(4,598)	(42,320)	(46,918)	(3,634)	(29,945)	(33,579)	(964)	(12,375)	(13,339)
Total Accumulated Amortization			(42,224,538)	(32,056,366)	(7,129,375)	(3,038,797)	(173,717)	(6,955,658)	(7,129,375)	(118,266)	(4,921,883)	(5,040,149)	(55,451)	(2,033,775)	(2,089,226)

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 May 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	
99	GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	
99	GD-OR / AS	795,256	0	0	0	0	0	0	0	795,256	0	795,256	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	4,250,837	0	0	3,041,346	3,041,346	0	0	839,583	839,583	0	369,908	
9	CD-WA / ID / AN	1,205,949	370,656	344,288	234,669	949,613	100,054	92,936	63,346	256,336	0	0	
	TOTAL ACCOUNT	7,127,870	384,267	706,567	3,298,789	4,389,623	577,218	92,936	902,929	1,573,083	795,256	369,908	1,165,164
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,083,696	1,116,910	2,150,280	3,816,506	7,083,696	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,222,937	0	0	0	0	2,222,937	0	0	2,222,937	0	0	
99	GD-OR / AS	3,583,080	0	0	0	0	0	0	0	3,583,080	0	3,583,080	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	79,414,052	0	0	56,818,372	56,818,372	0	0	15,685,069	15,685,069	0	6,910,611	
9	CD-WA / ID / AN	21,942,377	5,526,172	4,477,306	7,274,827	17,278,305	1,491,724	1,208,595	1,963,753	4,664,072	0	0	
	TOTAL ACCOUNT	114,246,142	6,643,082	6,627,586	67,909,705	81,180,373	3,714,661	1,208,595	17,648,822	22,572,078	3,583,080	6,910,611	10,493,691
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	9,135,696	3,160,974	14,649	5,960,073	9,135,696	0	0	0	0	0	0	
99	GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8	GD-AA	583,153	0	0	0	0	0	0	402,854	402,854	0	180,299	
7	CD-AA	50,959,236	0	0	36,459,804	36,459,804	0	0	10,064,959	10,064,959	0	4,434,473	
9	CD-WA / ID / AN	195,540	26,495	52,934	74,547	153,976	7,152	14,289	20,123	41,564	0	0	
	TOTAL ACCOUNT	60,880,275	3,187,469	67,583	42,494,424	45,749,476	7,152	14,289	10,494,586	10,516,027	0	4,614,772	4,614,772
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	28,889,222	13,988,058	4,843,891	10,057,273	28,889,222	0	0	0	0	0	0	
99	GD-WA / ID / AN	9,410,245	0	0	0	0	6,175,777	1,906,368	1,328,100	9,410,245	0	0	
99	GD-OR / AS	2,905,443	0	0	0	0	0	0	0	2,905,443	0	2,905,443	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	562,222	0	0	402,253	402,253	0	0	111,044	111,044	0	48,925	
9	CD-WA / ID / AN	5,613,682	1,629,171	876,413	1,914,854	4,420,438	439,775	236,577	516,892	1,193,244	0	0	
	TOTAL ACCOUNT	47,380,814	15,617,229	5,720,304	12,374,380	33,711,913	6,615,552	2,142,945	1,956,036	10,714,533	2,905,443	48,925	2,954,368

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	397,271	10,739	14,745	371,787	397,271	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	2,860,215	111,394	139,217	2,001,637	2,252,248	30,069	37,580	540,318	607,967	0	0	0
	TOTAL ACCOUNT	3,398,984	122,133	153,962	2,373,424	2,649,519	114,340	37,580	540,318	692,238	57,227	0	57,227
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	3,030,490	996,548	307,866	1,726,076	3,030,490	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,765,206	0	0	0	0	2,007,060	384,414	373,732	2,765,206	0	0	0
99	GD-OR / AS	928,074	0	0	0	0	0	0	0	0	928,074	0	928,074
8	GD-AA	2,232,706	0	0	0	0	0	0	1,542,398	1,542,398	0	690,308	690,308
7	CD-AA	9,550,153	0	0	6,832,848	6,832,848	0	0	1,886,251	1,886,251	0	831,054	831,054
9	CD-WA / ID / AN	983,205	24,290	546,590	203,335	774,215	6,557	147,545	54,888	208,990	0	0	0
	TOTAL ACCOUNT	19,489,834	1,020,838	854,456	8,762,259	10,637,553	2,013,617	531,959	3,857,269	6,402,845	928,074	1,521,362	2,449,436
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	730,452	212,306	52,151	465,995	730,452	0	0	0	0	0	0	0
99	GD-WA / ID / AN	160,545	0	0	0	0	38,312	12,495	109,738	160,545	0	0	0
99	GD-OR / AS	124,996	0	0	0	0	0	0	0	0	124,996	0	124,996
8	GD-AA	198,282	0	0	0	0	0	0	136,977	136,977	0	61,305	61,305
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	91,334	4,377	1,397	66,146	71,920	1,182	377	17,855	19,414	0	0	0
	TOTAL ACCOUNT	1,661,272	216,683	53,548	786,607	1,056,838	39,494	12,872	334,817	387,183	124,996	92,255	217,251

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	34,769,435	16,261,083	10,062,230	8,446,122	34,769,435	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,329,175	0	0	0	0	2,657,418	841,263	830,494	4,329,175	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	553,344	0	0	395,901	395,901	0	0	109,291	109,291	0	48,152	
9		CD-WA / ID / AN	1,627,225	257,365	408,046	615,931	1,281,342	69,473	110,147	166,263	345,883	0	0	
		TOTAL ACCOUNT	41,323,013	16,518,448	10,470,276	9,457,954	36,446,678	2,726,891	951,410	1,106,048	4,784,349	43,834	48,152	91,986
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	56,914,246	10,808,700	4,080,014	42,025,532	56,914,246	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,305,121	0	0	0	0	698,590	555,929	50,602	1,305,121	0	0	
99		GD-OR / AS	1,221,036	0	0	0	0	0	0	0	0	1,221,036	0	
8		GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	
7		CD-AA	29,500,937	0	0	21,107,035	21,107,035	0	0	5,826,730	5,826,730	0	2,567,172	
9		CD-WA / ID / AN	12,536,509	462,612	3,191,868	6,217,268	9,871,748	124,877	861,607	1,678,277	2,664,761	0	0	
		TOTAL ACCOUNT	102,470,781	11,271,312	7,271,882	69,349,835	87,893,029	823,467	1,417,536	8,241,546	10,482,549	1,221,036	2,874,167	4,095,203
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	79,184	0	2,299	76,885	79,184	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	531,769	0	0	380,464	380,464	0	0	105,030	105,030	0	46,275	
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	623,298	3,926	2,299	461,280	467,505	1,060	0	106,091	107,151	2,367	46,275	48,642
		TOTAL GENERAL PLANT	398,602,283	54,985,387	31,928,463	217,268,657	304,182,507	16,633,452	6,410,122	45,188,462	68,232,036	9,661,313	16,526,427	26,187,740

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 May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN	8,668,910	153,179	0	8,515,731	8,668,910	0	0	0	0	0
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0
99		GD-OR / AS	426,024	0	0	0	0	0	0	0	0	426,024
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,136,472	0	0	5,821,401	5,821,401	0	0	1,607,035	1,607,035	0
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0
		TOTAL ACCOUNT	18,629,095	153,179	0	14,489,941	14,643,120	1,022,594	181,037	1,648,284	2,851,915	426,024
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	6,368,612	4,790,051	23,524	1,555,037	6,368,612	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,374,584	0	0	0	0	0	0	1,640,410	1,640,410	0
7		CD-AA	82,219,969	0	0	58,825,921	58,825,921	0	0	16,239,266	16,239,266	0
9		CD-WA / ID / AN	109,494	0	47,973	38,247	86,220	0	12,950	10,324	23,274	0
		TOTAL ACCOUNT	91,072,659	4,790,051	71,497	60,419,205	65,280,753	0	12,950	17,890,000	17,902,950	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	6,710	0	0	6,710	6,710	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,707,504	0	0	3,368,078	3,368,078	0	0	929,779	929,779	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,726,971	0	0	3,374,788	3,374,788	0	0	941,305	941,305	1,231
		TOTAL	114,428,725	4,943,230	71,497	78,283,934	83,298,661	1,022,594	193,987	20,479,589	21,696,170	427,255

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 May 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(74,122,601)	(53,032,497)	(14,639,955)	(6,450,149)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(1,592,660)	(1,254,124)	(338,536)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(76,261,655)</u>	<u>(54,677,550)</u>	<u>(15,086,409)</u>	<u>(6,497,696)</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 Twelve Months Ended May 31, 2015
Average of Monthly Averages Basis

Report ID: C-WKC-12A

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	1,490,167	812,672		2,302,839		812,672			
1 151210 FUEL STOCK HOG FUEL-KFGS	1,340,066	730,813		2,070,879		730,813			
7/4 154100 PLANT MATERIALS & OPER SUPPLIES	16,215,362	7,450,382	2,255,683	25,921,427		5,953,267		1,497,115	2,255,683
1 154300 PLANT MATERIALS & OPER SUP-CS2	574,279	313,187		887,466		313,187			
1 154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,634,979	891,646		2,526,625		891,646			
7/4 154500 SUPPLY CHAIN RECEIVING INVENTORY	1,406	646	196	2,248		516		130	196
7/4 154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(659)	(303)	(92)	(1,054)		(242)		(61)	(92)
7/4 154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	693	319	96	1,108		255		64	96
99 163998 COMMON WORKING CAPITAL	0			0	0		0		
99 163999 INVESTOR-SUPPLIED WORKING CAPITAL	44,769,914			44,769,914	38,383,915		6,385,999		
TOTAL	66,026,207	10,199,362	2,255,883	78,481,452	38,383,915	8,702,114	6,385,999	1,497,248	2,255,883

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						