

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(1,158,085)	(814,416)	(343,669)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	(1,158,085)	(814,416)	(343,669)
G-APL	Gas Net Adjusted Rate Base	395,812,806	267,898,806	127,914,000
	RATE OF RETURN	-0.293%	-0.304%	-0.269%

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

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

Report ID:
G-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2011 thru 12-31-2013	100.000%	70.840%	29.160%
2	Input	Number of Customers Percent	7-01-2015 thru 07-31-2015	231,583 100.000%	153,510 66.287%	78,073 33.713%
3	G-OPS	Direct Distribution Operating Expense Percent	7-01-2015 thru 07-31-2015	1,228,345 100.000%	927,949 75.545%	300,396 24.455%
	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	7-01-2015 thru 07-31-2015	5,875,886 100.000%	3,846,355 65.460%	2,029,531 34.540%

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

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

7

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended July 31, 2015

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

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

8

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended July 31, 2015

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

Input		01-01-2014 thru 12-31-2014	Total	Electric	Gas North	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	247,081,167	170,084,636	76,996,531	
			100.000%	68.838%	31.162%	
11	Book Depreciation Percent	7-01-2015 thru 07-31-2015	1,399,617	938,761	460,856	
			100.000%	67.073%	32.927%	
12	Net Gas Plant (before DFIT) - AMA Percent	06-01-2015 thru 07-31-2015	463,824,531	310,085,490	153,739,041	
			100.000%	66.854%	33.146%	
13	G-PLT Net Gas General Plant - AMA Percent	06-01-2015 thru 07-31-2015	50,542,894	36,396,994	14,145,900	
			100.000%	72.012%	27.988%	
14	Net Allocated Schedule M's - AMA Percent	7-01-2015 thru 07-31-2015	-759,356	-463,941	-295,415	
			100.000%	61.097%	38.903%	

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended July 31, 2015

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

99 Input Not Allocated

0.000%

0.000%

0.000%

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99	480000 Residential	4,258,031	0	4,258,031	3,120,594	0	3,120,594	1,137,437	0	1,137,437
99	4812XX Commercial - Firm & Interruptible	2,253,633	0	2,253,633	1,521,727	0	1,521,727	731,906	0	731,906
99	4813XX Industrial-Firm	176,029	0	176,029	93,531	0	93,531	82,498	0	82,498
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	5,629	0	5,629	4,637	0	4,637	992	0	992
99	499XXX Unbilled Revenue	269,557	0	269,557	178,217	0	178,217	91,340	0	91,340
	TOTAL SALES TO ULTIMATE CUSTOMERS	6,962,879	0	6,962,879	4,918,706	0	4,918,706	2,044,173	0	2,044,173
	OTHER OPERATING REVENUES:									
99	483XXX Sales for Resale	13,833,337	0	13,833,337	9,055,302	0	9,055,302	4,778,035	0	4,778,035
4	488000 Miscellaneous Service Revenues	1,156	0	1,156	536	0	536	620	0	620
99	4893XX Transportation Revenues	322,077	0	322,077	291,028	0	291,028	31,049	0	31,049
99	493000 Rent from Gas Property	210	0	210	210	0	210	0	0	0
4	495XXX Other Gas Revenues	575,656	18,283	593,939	446,131	12,937	459,068	129,525	5,346	134,871
99	496100 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	14,732,436	18,283	14,750,719	9,793,207	12,937	9,806,144	4,939,229	5,346	4,944,575
	TOTAL GAS REVENUES	21,695,315	18,283	21,713,598	14,711,913	12,937	14,724,850	6,983,402	5,346	6,988,748
	PRODUCTION EXPENSES:									
G-804	804/805 City Gate Purchases	18,018,460	0	18,018,460	11,840,303	0	11,840,303	6,178,157	0	6,178,157
99	808XXX Net Natural Gas Storage Transactions	(1,039,525)	0	(1,039,525)	(680,473)	0	(680,473)	(359,052)	0	(359,052)
99	811000 Gas Used for Products Extraction	(16,135)	0	(16,135)	(10,562)	0	(10,562)	(5,573)	0	(5,573)
10	813000 Other Gas Expenses	0	83,959	83,959	0	57,796	57,796	0	26,163	26,163
99	813010 Gas Technology Institute (GTI) Expenses	2,393	0	2,393	1,600	0	1,600	793	0	793
	TOTAL PRODUCTION EXPENSES	16,965,193	83,959	17,049,152	11,150,868	57,796	11,208,664	5,814,325	26,163	5,840,488
	UNDERGROUND STORAGE EXPENSES:									
1	814000 Supervision & Engineering	0	3,503	3,503	0	2,482	2,482	0	1,021	1,021
1	824000 Other Expenses	0	42,785	42,785	0	30,309	30,309	0	12,476	12,476
1	837000 Other Equipment	0	46,656	46,656	0	33,051	33,051	0	13,605	13,605
	TOTAL UNDERGROUND STORAGE OPER EXP	0	92,944	92,944	0	65,842	65,842	0	27,102	27,102
G-DEPX	Depreciation Expense-Underground Storage	0	52,037	52,037	0	36,863	36,863	0	15,174	15,174
G-AMTX	Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX	Taxes Other Than FIT	0	22,544	22,544	0	15,970	15,970	0	6,574	6,574
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	74,600	74,600	0	52,846	52,846	0	21,754	21,754

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended July 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	167,544	167,544	0	118,688	118,688	0	48,856	48,856

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	35,860	94,132	129,992	36,016	71,112	107,128	(156)	23,020	22,864
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	399,154	52,441	451,595	359,492	39,617	399,109	39,662	12,824	52,486
3	875000 Measuring & Reg Sta Exp-General	8,312	0	8,312	6,355	0	6,355	1,957	0	1,957
3	876000 Measuring & Reg Sta Exp-Industrial	174	0	174	174	0	174	0	0	0
3	877000 Measuring & Reg Sta Exp-City Gate	15,911	0	15,911	8,406	0	8,406	7,505	0	7,505
3	878000 Meter & House Regulator Expenses	50,756	8,249	59,005	49,405	6,232	55,637	1,351	2,017	3,368
3	879000 Customer Installation Expenses	165,189	8,738	173,927	101,753	6,601	108,354	63,436	2,137	65,573
3	880000 Other Expenses	98,302	60,408	158,710	67,106	45,635	112,741	31,196	14,773	45,969
3	881000 Rents	0	2,338	2,338	0	1,766	1,766	0	572	572
	MAINTENANCE									
3	885000 Supervision & Engineering	9,937	0	9,937	554	0	554	9,383	0	9,383
3	887000 Mains	127,670	0	127,670	98,095	0	98,095	29,575	0	29,575
3	889000 Measuring & Reg Sta Exp-General	34,982	0	34,982	20,739	0	20,739	14,243	0	14,243
3	890000 Measuring & Reg Sta Exp-Industrial	8,153	0	8,153	4,482	0	4,482	3,671	0	3,671
3	891000 Measuring & Reg Sta Exp-City Gate	15,795	0	15,795	13,095	0	13,095	2,700	0	2,700
3	892000 Services	179,989	0	179,989	117,897	0	117,897	62,092	0	62,092
3	893000 Meters & House Regulators	78,161	75,568	153,729	44,380	57,088	101,468	33,781	18,480	52,261
3	894000 Other Equipment	0	19,637	19,637	0	14,835	14,835	0	4,802	4,802
	TOTAL DISTRIBUTION OPERATING EXP	1,228,345	321,511	1,549,856	927,949	242,886	1,170,835	300,396	78,625	379,021
G-DEPX	Depreciation Expense-Distribution	1,138,199	5,383	1,143,582	754,647	3,524	758,171	383,552	1,859	385,411
G-OTX	Taxes Other Than FIT	738,322	0	738,322	591,753	0	591,753	146,569	0	146,569
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	1,876,521	5,383	1,881,904	1,346,400	3,524	1,349,924	530,121	1,859	531,980
	TOTAL DISTRIBUTION EXPENSES	3,104,866	326,894	3,431,760	2,274,349	246,410	2,520,759	830,517	80,484	911,001

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended July 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	17,379	17,379	0	11,520	11,520	0	5,859	5,859
2	902000	Meter Reading Expenses	156,763	13,501	170,264	140,694	8,949	149,643	16,069	4,552	20,621
G-903	903XXX	Customer Records & Collection Expenses	81,355	378,708	460,063	52,838	251,034	303,872	28,517	127,674	156,191
2	904000	Uncollectible Accounts	0	158,504	158,504	0	105,068	105,068	0	53,436	53,436
2	905000	Misc Customer Accounts	0	12,194	12,194	0	8,083	8,083	0	4,111	4,111
	TOTAL CUSTOMER ACCOUNTS EXPENSES		238,118	580,286	818,404	193,532	384,654	578,186	44,586	195,632	240,218
	CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX	Customer Assistance Expenses	142,330	10,625	152,955	136,294	7,043	143,337	6,036	3,582	9,618
2	909000	Advertising	0	42,210	42,210	0	27,980	27,980	0	14,230	14,230
2	910000	Misc Customer Service & Info Exp	0	23,714	23,714	0	15,719	15,719	0	7,995	7,995
	TOTAL CUSTOMER SERVICE & INFO EXP		142,330	76,549	218,879	136,294	50,742	187,036	6,036	25,807	31,843
	SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
	TOTAL SALES EXPENSES		0	0	0	0	0	0	0	0	0

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000 Salaries	7,681	668,116	675,797	5,425	472,746	478,171	2,256	195,370	197,626	
4	921000 Office Supplies & Expenses	190	88,223	88,413	190	62,425	62,615	0	25,798	25,798	
4	922000 Admin. Expenses Transferred - Credit	0	(1,472)	(1,472)	0	(1,042)	(1,042)	0	(430)	(430)	
4	923000 Outside Services Employed	38	218,899	218,937	38	154,889	154,927	0	64,010	64,010	
4	924000 Property Insurance Premium	0	24,039	24,039	0	17,010	17,010	0	7,029	7,029	
4	925XXX Injuries and Damages	0	64,709	64,709	0	45,787	45,787	0	18,922	18,922	
4	926XXX Employee Pensions and Benefits	0	7,737	7,737	0	5,475	5,475	0	2,262	2,262	
4	928000 Regulatory Commission Expenses	62,292	20,083	82,375	38,504	14,210	52,714	23,788	5,873	29,661	
4	930000 Miscellaneous General Expenses	5,664	48,811	54,475	3,787	34,538	38,325	1,877	14,273	16,150	
4	931000 Rents	710	22,792	23,502	710	16,127	16,837	0	6,665	6,665	
4	935000 Maintenance of General Plant	30,705	203,193	233,898	22,780	143,775	166,555	7,925	59,418	67,343	
TOTAL ADMIN & GEN OPERATING EXP		107,280	1,365,130	1,472,410	71,434	965,940	1,037,374	35,846	399,190	435,036	
G-DEPX	Depreciation Expense-General Plant	30,816	173,182	203,998	21,187	122,540	143,727	9,629	50,642	60,271	
G-AMTX	Amortization Expense - General Plant - 303000	2,410	9,901	12,311	2,072	7,006	9,078	338	2,895	3,233	
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	(264)	442,130	441,866	0	312,843	312,843	(264)	129,287	129,023	
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	438	438	0	310	310	0	128	128	
99	407025 WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0	
99	407229 Idaho Earnings Test Amortization	(29,378)	0	(29,378)	0	0	0	(29,378)	0	(29,378)	
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	(64,095)	0	(64,095)	0	0	0	(64,095)	0	(64,095)	
TOTAL A&G DEPR/AMRT/NON-FIT TAXES		(60,511)	625,651	565,140	23,259	442,699	465,958	(83,770)	182,952	99,182	
TOTAL ADMIN & GENERAL EXPENSES		46,769	1,990,781	2,037,550	94,693	1,408,639	1,503,332	(47,924)	582,142	534,218	
TOTAL EXPENSES BEFORE FIT		20,497,276	3,226,013	23,723,289	13,849,736	2,266,929	16,116,665	6,647,540	959,084	7,606,624	
NET OPERATING INCOME (LOSS) BEFORE FIT				(2,009,691)				(1,391,815)			(617,876)
G-FIT	FEDERAL INCOME TAX									(221,029)	
G-FIT	DEFERRED FEDERAL INCOME TAX									(52,330)	
G-FIT	AMORTIZED INVESTMENT TAX CREDIT									(848)	
GAS NET OPERATING INCOME (LOSS)				(1,158,085)				(814,416)			(343,669)

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended July 31, 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	100.000%		66.287%		33.713%
G-ALL	3	Direct Distribution Operating Expense	100.000%		75.545%		24.455%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%		70.758%		29.242%
G-ALL	10	Actual Annual Throughput	100.000%		68.838%		31.162%
G-ALL	99	Not Allocated	0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended July 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	8,555	18,283	26,838	8,555	12,937	21,492	0	5,346	5,346
4	495028	DEFERRED EXCHANGE RESERVATION	375,000	0	375,000	245,475	0	245,475	129,525	0	129,525
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	133,352	0	133,352	133,352	0	133,352	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	58,749	0	58,749	58,749	0	58,749	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	575,656	18,283	593,939	446,131	12,937	459,068	129,525	5,346	134,871

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended July 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
6	804000	Gas Purchases	12,305,676	0	12,305,676	8,055,638	0	8,055,638	4,250,038	0	4,250,038
1	804001	Pipeline Demand Costs	2,226,153	0	2,226,153	1,577,007	0	1,577,007	649,146	0	649,146
1	804002	Transport Variable Charges	107,673	0	107,673	76,276	0	76,276	31,397	0	31,397
6	804010	Gas Costs - Fixed Hedge	46,425	0	46,425	30,390	0	30,390	16,035	0	16,035
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	37,941	0	37,941	24,836	0	24,836	13,105	0	13,105
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	201,327	0	201,327	131,789	0	131,789	69,538	0	69,538
6	804700	Gas Costs - Offsystem Bookout	72,600	0	72,600	47,524	0	47,524	25,076	0	25,076
6	804711	Gas Costs - Offsystem Bookout Offset	(72,600)	0	(72,600)	(47,524)	0	(47,524)	(25,076)	0	(25,076)
6	804730	Gas Costs - Intracompany LDC Gas	2,507,554	0	2,507,554	1,641,445	0	1,641,445	866,109	0	866,109
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(99,382)	0	(99,382)	(39,952)	0	(39,952)	(59,430)	0	(59,430)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	685,093	0	685,093	342,874	0	342,874	342,219	0	342,219
		TOTAL PURCHASED GAS COSTS	18,018,460	0	18,018,460	11,840,303	0	11,840,303	6,178,157	0	6,178,157

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	6	Actual Therms Purchased	100.000%	65.460%	34.540%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-1A
For Month Ended July 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
2	903000	Customer Records & Collections	81,355	378,708	460,063	52,838	251,034	303,872	28,517	127,674	156,191
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			81,355	378,708	460,063	52,838	251,034	303,872	28,517	127,674	156,191

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.287%	33.713%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	66.854%	33.146%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended July 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	21,046	10,625	31,671	15,010	7,043	22,053	6,036	3,582	9,618
99	908600	Public Purpose Tariff Rider Expense Offset	116,437	0	116,437	116,437	0	116,437	0	0	0
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	4,847	0	4,847	4,847	0	4,847	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			142,330	10,625	152,955	136,294	7,043	143,337	6,036	3,582	9,618

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.287%	33.713%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended July 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.62%	51.62%
2	Cost of Debt		5.386%	5.362%
	Total Cost of Debt		2.780%	2.768%
	Total Weighted Cost		2.780%	2.768%
G-APL	Net Rate Base	395,812,806	267,898,806	127,914,000
	Interest Deduction for FIT Calculation	10,988,247	7,447,587	3,540,660
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended July 31, 2015				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	21,713,598	14,724,850	6,988,748
G-OPS	Operating & Maintenance Expense	21,201,645	14,247,937	6,953,708
G-OPS	Book Deprec/Amort and Reg Amortizations	1,760,778	1,261,005	499,773
G-OTX	Taxes Other than FIT	760,866	607,723	153,143
	Net Operating Income Before FIT	(2,009,691)	(1,391,815)	(617,876)
G-INT	Less: Interest Expense	915,687	620,632	295,055
G-SCM	Schedule M Adjustments	809,518	528,098	281,420
	Taxable Net Operating Income	(2,115,860)	(1,484,349)	(631,511)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(740,551)	(519,522)	(221,029)
G-DTE	Deferred FIT	(108,550)	(56,220)	(52,330)
99	411400 Amortized Investment Tax Credit	(2,505)	(1,657)	(848)
	Total FIT/Deferred FIT & ITC	(851,606)	(577,399)	(274,207)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

GAS SCHEDULE M ITEMS

For Month Ended July 31, 2015

Average of Monthly Averages Basis

Report ID:
G-SCM-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,171,160	683,094	1,854,254	777,905	483,101	1,261,006	393,255	199,993	593,248
12	997001	Contributions In Aid of Construction	0	36,162	36,162	0	24,176	24,176	0	11,986	11,986
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	33,181	33,181	0	23,478	23,478	0	9,703	9,703
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	585,711	0	585,711	302,922	0	302,922	282,789	0	282,789
4	997015	Airplane Lease Payments	0	14,347	14,347	0	10,152	10,152	0	4,195	4,195
12	997016	Redemption Expense Amortization	0	24,458	24,458	0	16,351	16,351	0	8,107	8,107
4	997020	FAS87 Current Pension Accrual	0	272,539	272,539	0	192,843	192,843	0	79,696	79,696
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(219,423)	0	(219,423)	(219,423)	0	(219,423)	0	0	0
12	997032	Interest Rate Swaps	0	6,737	6,737	0	4,504	4,504	0	2,233	2,233
4	997033	DSM Tariff Rider	120,051	0	120,051	125,787	0	125,787	(5,736)	0	(5,736)
12	997048	AFUDC	0	(9,037)	(9,037)	0	(6,042)	(6,042)	0	(2,995)	(2,995)
11	997049	Tax Depreciation	0	(2,307,323)	(2,307,323)	0	(1,547,591)	(1,547,591)	0	(759,732)	(759,732)
1	997055	Deferred Gas Exchange	0	375,000	375,000	0	265,650	265,650	0	109,350	109,350
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	3,191	0	3,191	4,847	0	4,847	(1,656)	0	(1,656)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	129,623	129,623	0	86,942	86,942	0	42,681	42,681
4	997081	Deferred Compensation	0	(51,056)	(51,056)	0	(36,126)	(36,126)	0	(14,930)	(14,930)
4	997082	Meal Disallowances	0	9,514	9,514	0	6,732	6,732	0	2,782	2,782
4	997083	Paid Time Off	0	(81,098)	(81,098)	0	(57,383)	(57,383)	0	(23,715)	(23,715)
2	997084	Customer Uncollectibles	0	104,504	104,504	0	69,273	69,273	0	35,231	35,231
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	0	0	0	0	0	0	0	0
12	997102	Amort Idaho Earnings Test (254229)	(27,722)	0	(27,722)	0	0	0	(27,722)	0	(27,722)
99	997103	Def Project Compass	(64,095)	0	(64,095)	0	0	0	(64,095)	0	(64,095)
		TOTAL SCHEDULE M ADJUSTMENTS	1,660,690	(759,355)	809,518	992,038	(463,940)	528,098	576,835	(295,415)	281,420

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.840%	29.160%
G-ALL	2	Number of Customers	100.000%	66.287%	33.713%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	65.460%	34.540%
G-ALL	11	Book Depreciation	100.000%	67.073%	32.927%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	66.854%	33.146%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month Ended July 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	20,971	12,813	8,158
99	410100	Deferred Federal Income Tax Exp	(138,083)	(73,250)	(64,833)
		SUBTOTAL	(117,112)	(60,437)	(56,675)
14	411100	Deferred Federal Income Tax Expense - Allocated	9,678	5,913	3,765
99	411100	Deferred Federal Income Tax Exp	(1,116)	(1,696)	580
		SUBTOTAL	8,562	4,217	4,345
		Total Deferred Federal Income Tax Expense	(108,550)	(56,220)	(52,330)

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	61.097%	38.903%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended July 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	22,544	22,544	0	15,970	15,970	0	6,574	6,574
		TOTAL UNDERGROUND STORAGE TAX	0	22,544	22,544	0	15,970	15,970	0	6,574	6,574
		DISTRIBUTION									
99	408110	State Excise Tax	192,688	0	192,688	192,688	0	192,688	0	0	0
99	408120	Municipal Occupation & License Tax	210,531	0	210,531	176,098	0	176,098	34,433	0	34,433
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	347,362	0	347,362	222,967	0	222,967	124,395	0	124,395
99	409100	State Income Tax	(12,259)	0	(12,259)	0	0	0	(12,259)	0	(12,259)
		TOTAL DISTRIBUTION TAX	738,322	0	738,322	591,753	0	591,753	146,569	0	146,569
		TOTAL TAXES OTHER THAN FIT	738,322	22,544	760,866	591,753	15,970	607,723	146,569	6,574	153,143

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Month Ended July 31, 2015
 Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,203,631	1,792,498	2,996,129	1,022,594	1,268,336	2,290,930	181,037	524,162	705,199
4	3031XX	Misc Intangible IT Plant (3031XX)	15,871	31,778,820	31,794,691	0	22,486,057	22,486,057	15,871	9,292,763	9,308,634
TOTAL INTANGIBLE PLANT			1,219,502	33,571,318	34,790,820	1,022,594	23,754,393	24,776,987	196,908	9,816,925	10,013,833
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	1,712,514	1,712,514	0	1,213,145	1,213,145	0	499,369	499,369
1	352XXX	Wells	0	18,652,689	18,652,689	0	13,213,565	13,213,565	0	5,439,124	5,439,124
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	11,836,028	11,836,028	0	8,384,642	8,384,642	0	3,451,386	3,451,386
1	355000	Measuring & Regulating Equipment	0	506,783	506,783	0	359,005	359,005	0	147,778	147,778
1	356000	Purification Equipment	0	403,713	403,713	0	285,990	285,990	0	117,723	117,723
1	357000	Other Equipment	0	1,816,522	1,816,522	0	1,286,824	1,286,824	0	529,698	529,698
TOTAL UNDERGROUND STORAGE PLANT			0	36,439,533	36,439,533	0	25,813,764	25,813,764	0	10,625,769	10,625,769
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	182,342	0	182,342	119,207	0	119,207	63,135	0	63,135
6	375000	Structures & Improvements	907,562	0	907,562	543,352	0	543,352	364,210	0	364,210
6	376000	Mains	271,737,970	2,512,521	274,250,491	175,827,823	1,644,696	177,472,519	95,910,147	867,825	96,777,972
6	378000	Measuring & Reg Station Equip-General	5,457,474	127,100	5,584,574	3,286,433	83,200	3,369,633	2,171,041	43,900	2,214,941
6	379000	Measuring & Reg Station Equip-City Gate	6,250,458	0	6,250,458	1,908,468	0	1,908,468	4,341,990	0	4,341,990
6	380000	Services	186,908,958	0	186,908,958	126,906,188	0	126,906,188	60,002,770	0	60,002,770
6	381000	Meters	70,765,170	0	70,765,170	47,809,863	0	47,809,863	22,955,307	0	22,955,307
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	3,347,228	0	3,347,228	2,578,027	0	2,578,027	769,201	0	769,201
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			545,645,757	2,639,621	548,285,378	359,043,286	1,727,896	360,771,182	186,602,471	911,725	187,514,196
GENERAL PLANT											
4	389XXX	Land & Land Rights	670,155	1,406,826	2,076,981	577,219	995,442	1,572,661	92,936	411,384	504,320
4	390XXX	Structures & Improvements	4,964,596	17,799,986	22,764,582	3,738,594	12,594,914	16,333,508	1,226,002	5,205,072	6,431,074
4	391XXX	Office Furniture & Equipment	30,752	12,023,774	12,054,526	8,197	8,507,782	8,515,979	22,555	3,515,992	3,538,547
4	392XXX	Transportation Equipment	9,606,541	1,976,066	11,582,607	7,159,991	1,398,225	8,558,216	2,446,550	577,841	3,024,391
4	393000	Stores Equipment	151,389	613,405	764,794	114,199	434,033	548,232	37,190	179,372	216,562
4	394000	Tools, Shop & Garage Equipment	2,560,725	4,286,793	6,847,518	1,982,950	3,033,249	5,016,199	577,775	1,253,544	1,831,319

RESULTS OF OPERATIONS		Report ID: G-PLT-1A
GAS UTILITY PLANT		
For Month Ended July 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	395000	Laboratory Equipment	40,007	397,619	437,626	30,173	281,347	311,520	9,834	116,272	126,106
4	396XXX	Power Operated Equipment	3,817,517	1,110,766	4,928,283	2,870,774	785,956	3,656,730	946,743	324,810	1,271,553
4	397XXX	Communications Equipment	2,266,436	8,567,783	10,834,219	849,187	6,062,392	6,911,579	1,417,249	2,505,391	3,922,640
4	398000	Miscellaneous Equipment	1,060	86,028	87,088	1,060	60,872	61,932	0	25,156	25,156
		TOTAL GENERAL PLANT	24,109,178	48,269,046	72,378,224	17,332,344	34,154,212	51,486,556	6,776,834	14,114,834	20,891,668
		TOTAL PLANT IN SERVICE	570,974,437	120,919,518	691,893,955	377,398,224	85,450,265	462,848,489	193,576,213	35,469,253	229,045,466
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,801,536)	(13,801,536)	0	(9,777,008)	(9,777,008)	0	(4,024,528)	(4,024,528)
G-ADEP		Distribution Plant	(182,564,029)	(1,543,540)	(184,107,569)	(120,998,667)	(1,010,401)	(122,009,068)	(61,565,362)	(533,139)	(62,098,501)
G-ADEP		General Plant	(7,945,105)	(13,839,867)	(21,784,972)	(5,260,736)	(9,792,813)	(15,053,549)	(2,684,369)	(4,047,054)	(6,731,423)
		TOTAL ACCUMULATED DEPRECIATION	(190,509,134)	(29,184,943)	(219,694,077)	(126,259,403)	(20,580,222)	(146,839,625)	(64,249,731)	(8,604,721)	(72,854,452)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(183,456)	(220,790)	(404,246)	(130,171)	(156,227)	(286,398)	(53,285)	(64,563)	(117,848)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(5,358)	(7,675,400)	(7,680,758)	0	(5,430,960)	(5,430,960)	(5,358)	(2,244,440)	(2,249,798)
G-AAAMT		Underground Storage	0	(239,983)	(239,983)	0	(170,004)	(170,004)	0	(69,979)	(69,979)
G-AAAMT		General Plant - 390200, 396200	(4,598)	(45,760)	(50,358)	(3,634)	(32,379)	(36,013)	(964)	(13,381)	(14,345)
		TOTAL ACCUMULATED AMORTIZATION	(193,412)	(8,181,933)	(8,375,345)	(133,805)	(5,789,570)	(5,923,375)	(59,607)	(2,392,363)	(2,451,970)
		TOTAL ACCUMULATED DEPR/AMORT	(190,702,546)	(37,366,876)	(228,069,422)	(126,393,208)	(26,369,792)	(152,763,000)	(64,309,338)	(10,997,084)	(75,306,422)
		NET GAS UTILITY PLANT before DFIT	380,271,891	83,552,642	463,824,533	251,005,016	59,080,473	310,085,489	129,266,875	24,472,169	153,739,044
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(83,624,461)	(83,624,461)	0	(55,906,297)	(55,906,297)	0	(27,718,164)	(27,718,164)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(12,859,133)	(12,859,133)	0	(9,093,909)	(9,093,909)	0	(3,765,224)	(3,765,224)
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	(956,077)	(956,077)	0	(639,176)	(639,176)	0	(316,901)	(316,901)
		TOTAL ACCUMULATED DFIT	0	(97,547,590)	(97,547,590)	0	(65,715,743)	(65,715,743)	0	(31,831,847)	(31,831,847)
		NET GAS UTILITY PLANT	380,271,891	(13,994,948)	366,276,943	251,005,016	(6,635,270)	244,369,746	129,266,875	(7,359,678)	121,907,197

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	65.460%	34.540%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	66.854%	33.146%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended July 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	380,271,891	(13,994,948)	366,276,943	251,005,016	(6,635,270)	244,369,746	129,266,875	(7,359,678)	121,907,197
	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	9,533,360	9,533,360	0	6,753,432	6,753,432	0	2,779,928	2,779,928
4	252000 Customer Advances	(81,232)	6	(81,226)	(11,804)	4	(11,800)	(69,428)	2	(69,426)
99	235199 Customer Deposits	(458,332)	0	(458,332)	(458,332)	0	(458,332)	0	0	0
C-WKC	Working Capital	13,185,874	1,625,123	14,810,997	13,185,874	0	13,185,874	0	1,625,123	1,625,123
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	12,646,310	16,889,553	29,535,863	12,715,738	10,813,322	23,529,060	(69,428)	6,076,231	6,006,803
	NET RATE BASE	392,918,201	2,894,605	395,812,806	263,720,754	4,178,052	267,898,806	129,197,447	(1,283,447)	127,914,000

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended July 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)	651,899	651,899											
Hydro (ED-AN)	744,899	744,899											
Other (ED-AN)	782,575	782,575											
Total Electric Production	2,179,373	2,179,373											
Electric Transmission													
ED-AN	919,359	919,359											
Total Electric Transmission	919,359	919,359											
Electric Distribution													
ED-AN	3,424	3,424											
ED-ID	1,267,473	1,267,473											
ED-WA	2,119,512	2,119,512											
Total Electric Distribution	3,390,409	3,390,409											
Gas Underground Storage													
1 GD-AN	52,037		52,037			52,037	52,037		36,863	36,863		15,174	15,174
GD-OR	9,927			9,927									
Total Gas Underground Storage	61,964		52,037	9,927		52,037	52,037		36,863	36,863		15,174	15,174
Gas Distribution													
6 GD-AN	5,383		5,383			5,383	5,383		3,524	3,524		1,859	1,859
GD-ID	383,552		383,552		383,552	383,552	383,552				383,552		383,552
GD-WA	754,647		754,647		754,647	754,647	754,647	754,647		754,647			
GD-OR	500,186			500,186									
Total Gas Distribution	1,643,768		1,143,582	500,186	1,138,199	5,383	1,143,582	754,647	3,524	758,171	383,552	1,859	385,411
General Plant													
ED-AN	236,109	236,109											
ED-ID	15,641	15,641											
ED-WA	92,686	92,686											
7,4 CD-AA	720,795	515,707	142,364	62,724		142,364	142,364		100,734	100,734		41,630	41,630
9,4 CD-AN	58,060	45,719	12,341			12,341	12,341		8,732	8,732		3,609	3,609
9 CD-ID	27,065	21,312	5,753		5,753	5,753	5,753				5,753		5,753
9 CD-WA	15,115	11,902	3,213		3,213	3,213	3,213	3,213		3,213			
8,4 GD-AA	21,902		15,130	6,772		15,130	15,130		10,706	10,706		4,424	4,424
4 GD-AN	3,347		3,347			3,347	3,347		2,368	2,368		979	979
GD-ID	3,876		3,876		3,876	3,876	3,876				3,876		3,876
GD-WA	17,974		17,974		17,974	17,974	17,974	17,974		17,974			
GD-OR	17,450			17,450									
Total General Plant	1,230,020	939,076	203,998	86,946	30,816	173,182	203,998	21,187	122,540	143,727	9,629	50,642	60,271
Total Depreciation Expense	9,424,893	7,428,217	1,399,617	597,059	1,169,015	230,602	1,399,617	775,834	162,927	938,761	393,181	67,675	460,856

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 11/4/2015 8:26 AM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended July 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	65.460%	34.540%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
For Month Ended July 31, 2015
Average of Monthly Averages Basis

Report ID:
G-AMTX-1A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	76,534	76,534												
Misc Intangible Plt (303000)	ED-AN	20,003	20,003												
Total Production/Transmission		96,537	96,537												
Distribution															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	237	237												
Total Distribution		2,250	2,250												
General Plant - 303000															
7,4	CD-AA	49,259	35,243	9,729	4,287		9,729	9,729		6,884	6,884		2,845	2,845	
9,4	CD-AN	810	638	172			172	172		122	122		50	50	
	GD-ID	338		338			338	338				338		338	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	672			672										
Total General Plant - 303000		53,151	35,881	12,311	4,959		2,410	9,901	12,311	2,072	7,006	9,078	338	2,895	3,233
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	2,113,071	1,511,839	417,352	183,880			417,352	417,352		295,310	295,310		122,042	122,042
9,4	CD-AN	763	601	162				162	162		115	115		47	47
9,4	CD-ID	(1,241)	(977)	(264)			(264)	(264)	(264)				(264)	(264)	
	ED-AN	33,194	33,194												
	ED-ID	396	396												
	ED-WA	86,272	86,272												
8,4	GD-AA	35,633		24,616	11,017		24,616	24,616		17,418	17,418		7,198	7,198	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		2,268,088	1,631,325	441,866	194,897		(264)	442,130	441,866		312,843	312,843	(264)	129,287	129,023
Gas Underground Storage															
1	GD-AN	19		19				19	19		13	13		6	6
Total Gas Underground Storage		19		19				19	19		13	13		6	6
General Plant - 390200, 396200															
7,4	CD-AA	2,219	1,588	438	193			438	438		310	310		128	128
4	ED-AN	44	44												
	GD-OR	0			0										
Total General Plant- 390200, 396200		2,263	1,632	438	193			438	438		310	310		128	128
Total Amortization Expense		2,422,308	1,767,625	454,634	200,049		2,146	452,488	454,634	2,072	320,172	322,244	74	132,316	132,390

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended July 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)	(289,812,426)	(289,812,426)										
	Hydro (ED-AN)	(134,841,493)	(134,841,493)										
	Other (ED-AN)	(98,923,292)	(98,923,292)										
Total Electric Production	(523,577,211)	(523,577,211)											
Electric Transmission													
	ED-AN	(198,439,229)	(198,439,229)										
Total Electric Transmission	(198,439,229)	(198,439,229)											
Electric Distribution													
	ED-AN	(14,646)	(14,646)										
	ED-ID	(171,186,349)	(171,186,349)										
	ED-WA	(274,422,954)	(274,422,954)										
Total Electric Distribution	(445,623,949)	(445,623,949)											
Gas Underground Storage													
1	GD-AN	(13,801,536)	(13,801,536)		(13,801,536)	(13,801,536)		(9,777,008)	(9,777,008)		(4,024,528)	(4,024,528)	
	GD-OR	(692,247)		(692,247)									
Total Gas Underground Storage	(14,493,783)		(13,801,536)	(692,247)		(13,801,536)	(13,801,536)		(9,777,008)	(9,777,008)		(4,024,528)	(4,024,528)
Gas Distribution													
6	GD-AN	(1,543,540)	(1,543,540)			(1,543,540)	(1,543,540)		(1,010,401)	(1,010,401)		(533,139)	(533,139)
	GD-ID	(61,565,362)	(61,565,362)		(61,565,362)	(61,565,362)					(61,565,362)		(61,565,362)
	GD-WA	(120,998,667)	(120,998,667)		(120,998,667)	(120,998,667)	(120,998,667)			(120,998,667)			
	GD-OR	(94,882,454)		(94,882,454)									
Total Gas Distribution	(278,990,023)		(184,107,569)	(94,882,454)	(182,564,029)	(1,543,540)	(184,107,569)	(120,998,667)	(1,010,401)	(122,009,068)	(61,565,362)	(533,139)	(62,098,501)
General Plant													
	ED-AN	(40,750,032)	(40,750,032)										
	ED-ID	(7,449,797)	(7,449,797)										
	ED-WA	(16,898,434)	(16,898,434)										
7,4	CD-AA	(41,010,870)	(29,342,047)	(8,100,057)	(3,568,766)	(8,100,057)	(8,100,057)		(5,731,438)	(5,731,438)		(2,368,619)	(2,368,619)
9,4	CD-AN	(12,074,297)	(9,507,784)	(2,566,513)		(2,566,513)	(2,566,513)		(1,816,013)	(1,816,013)		(750,500)	(750,500)
9	CD-ID	(5,497,446)	(4,328,909)	(1,168,537)		(1,168,537)	(1,168,537)				(1,168,537)		(1,168,537)
9	CD-WA	(2,706,938)	(2,131,551)	(575,387)		(575,387)	(575,387)	(575,387)		(575,387)			
8,4	GD-AA	(1,811,277)		(1,251,266)	(560,011)	(1,251,266)	(1,251,266)		(885,371)	(885,371)		(365,895)	(365,895)
4	GD-AN	(1,922,031)		(1,922,031)		(1,922,031)	(1,922,031)		(1,359,991)	(1,359,991)		(562,040)	(562,040)
	GD-ID	(1,515,832)		(1,515,832)		(1,515,832)	(1,515,832)				(1,515,832)		(1,515,832)
	GD-WA	(4,685,349)		(4,685,349)		(4,685,349)	(4,685,349)	(4,685,349)		(4,685,349)			
	GD-OR	(4,363,859)		(4,363,859)									
Total General Plant	(140,686,162)	(110,408,554)	(21,784,972)	(8,492,636)	(7,945,105)	(13,839,867)	(21,784,972)	(5,260,736)	(9,792,813)	(15,053,549)	(2,684,369)	(4,047,054)	(6,731,423)
Total Accumulated Depreciation	(1,601,810,357)	(1,278,048,943)	(219,694,077)	(104,067,337)	(190,509,134)	(29,184,943)	(219,694,077)	(126,259,403)	(20,580,222)	(146,839,625)	(64,249,731)	(8,604,721)	(72,854,452)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 11/4/2015 8:26 AM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended July 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	65.460%	34.540%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000) ED-AN	(8,802,020)	(8,802,020)												
Misc Intangible Plt (303000 ED-AN	(1,022,895)	(1,022,895)												
Total Production/Transmission	(9,824,915)	(9,824,915)												
Distribution														
Franchises (302000) ED-WA	(134,165)	(134,165)												
Misc Intangible Plt (303000 ED-WA	(29,572)	(29,572)												
Total Distribution	(163,737)	(163,737)												
General Plant - 303000														
7,4 CD-AA	(1,039,466)	(743,707)	(205,305)	(90,454)		(205,305)	(205,305)		(145,270)	(145,270)		(60,035)	(60,035)	
9,4 CD-AN	(72,850)	(57,365)	(15,485)			(15,485)	(15,485)		(10,957)	(10,957)		(4,528)	(4,528)	
GD-ID	(53,285)		(53,285)		(53,285)	(53,285)					(53,285)		(53,285)	
GD-WA	(130,171)		(130,171)		(130,171)	(130,171)		(130,171)		(130,171)				
GD-OR	(68,851)			(68,851)										
Total General Plant - 303000	(1,364,623)	(801,072)	(404,246)	(159,305)	(183,456)	(220,790)	(404,246)	(130,171)	(156,227)	(286,398)	(53,285)	(64,563)	(117,848)	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	(32,842,076)	(23,497,521)	(6,486,637)	(2,857,918)		(6,486,637)	(6,486,637)		(4,589,815)	(4,589,815)		(1,896,822)	(1,896,822)	
9,4 CD-AN	(21,228)	(16,716)	(4,512)			(4,512)	(4,512)		(3,193)	(3,193)		(1,319)	(1,319)	
9 CD-ID	(25,208)	(19,850)	(5,358)		(5,358)	(5,358)					(5,358)		(5,358)	
ED-AN	(527,672)	(527,672)												
ED-ID	(15,810)	(15,810)												
ED-WA	(2,299,054)	(2,299,054)												
8,4 GD-AA	(1,697,583)		(1,172,724)	(524,859)		(1,172,724)	(1,172,724)		(829,796)	(829,796)		(342,928)	(342,928)	
4 GD-AN	(11,527)		(11,527)			(11,527)	(11,527)		(8,156)	(8,156)		(3,371)	(3,371)	
GD-OR	(1,231)			(1,231)										
Total Miscellaneous IT Intangible Plant - 3031)	(37,441,389)	(26,376,623)	(7,680,758)	(3,384,008)	(5,358)	(7,675,400)	(7,680,758)		(5,430,960)	(5,430,960)	(5,358)	(2,244,440)	(2,249,798)	
Gas Underground Storage														
1 GD-AN	(239,983)		(239,983)			(239,983)	(239,983)		(170,004)	(170,004)		(69,979)	(69,979)	
Total Gas Underground Storage	(239,983)		(239,983)			(239,983)	(239,983)		(170,004)	(170,004)		(69,979)	(69,979)	
General Plant - 390200, 396200														
7,4 CD-AA	(231,687)	(165,766)	(45,760)	(20,161)		(45,760)	(45,760)		(32,379)	(32,379)		(13,381)	(13,381)	
9 CD-ID	(4,537)	(3,573)	(964)		(964)	(964)					(964)		(964)	
9 CD-WA	(8,332)	(6,561)	(1,771)		(1,771)	(1,771)		(1,771)		(1,771)				
4 ED-AN	(66,919)	(66,919)												
ED-WA	(110,678)	(110,678)												
GD-WA	(1,863)		(1,863)		(1,863)	(1,863)		(1,863)		(1,863)				
GD-OR	0			0										
Total General Plant - 390200, 396200	(424,016)	(353,497)	(50,358)	(20,161)	(4,598)	(45,760)	(50,358)	(3,634)	(32,379)	(36,013)	(964)	(13,381)	(14,345)	
Total Accumulated Amortization	(49,458,663)	(37,519,844)	(8,375,345)	(3,563,474)	(193,412)	(8,181,933)	(8,375,345)	(133,805)	(5,789,570)	(5,923,375)	(59,607)	(2,392,363)	(2,451,970)	

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

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended July 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	849,864	0	0	0	0	0	0	0	0	849,864	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,802,090	0	0	4,866,691	4,866,691	0	0	1,343,481	1,343,481	0	591,918	
9		CD-WA / ID / AN	1,205,949	370,656	344,288	234,669	949,613	100,054	92,936	63,346	256,336	0	0	
		TOTAL ACCOUNT	9,733,731	384,267	706,567	5,124,134	6,214,968	577,218	92,936	1,406,827	2,076,981	849,864	591,918	1,441,782
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,195,447	1,038,507	2,164,308	3,992,632	7,195,447	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,239,070	0	0	0	0	2,239,070	0	0	2,239,070	0	0	
99		GD-OR / AS	3,526,733	0	0	0	0	0	0	0	0	3,526,733	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	79,692,866	0	0	57,017,855	57,017,855	0	0	15,740,138	15,740,138	0	6,934,873	
9		CD-WA / ID / AN	22,513,049	5,555,068	4,541,792	7,630,816	17,727,676	1,499,524	1,226,002	2,059,847	4,785,373	0	0	
		TOTAL ACCOUNT	115,167,165	6,593,575	6,706,100	68,641,303	81,940,978	3,738,594	1,226,002	17,799,985	22,764,581	3,526,733	6,934,873	10,461,606
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,811,592	3,268,308	14,649	6,528,635	9,811,592	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	638,260	0	0	0	0	0	0	440,923	440,923	0	197,337	
7		CD-AA	58,507,331	0	0	41,860,240	41,860,240	0	0	11,555,783	11,555,783	0	5,091,308	
9		CD-WA / ID / AN	240,735	30,366	83,558	75,641	189,565	8,197	22,555	20,418	51,170	0	0	
		TOTAL ACCOUNT	69,204,568	3,298,674	98,207	48,464,516	51,861,397	8,197	22,555	12,023,774	12,054,526	0	5,288,645	5,288,645
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	31,431,853	14,920,035	5,278,732	11,233,086	31,431,853	0	0	0	0	0	0	
99		GD-WA / ID / AN	10,246,754	0	0	0	0	6,698,196	2,198,035	1,350,523	10,246,754	0	0	
99		GD-OR / AS	3,253,629	0	0	0	0	0	0	0	0	3,253,629	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	566,854	0	0	405,567	405,567	0	0	111,959	111,959	0	49,328	
9		CD-WA / ID / AN	5,757,876	1,710,746	920,637	1,902,598	4,533,981	461,796	248,515	513,584	1,223,895	0	0	
		TOTAL ACCOUNT	51,256,966	16,630,781	6,199,369	13,541,251	36,371,401	7,159,992	2,446,550	1,976,066	11,582,608	3,253,629	49,328	3,302,957

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0	
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	0	57,227	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	3,201,553	110,869	137,772	2,272,390	2,521,031	29,928	37,190	613,404	680,522	0	0	
		TOTAL ACCOUNT	3,743,557	121,608	152,517	2,647,412	2,921,537	114,199	37,190	613,404	764,793	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,082,284	972,218	298,727	1,811,339	3,082,284	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,714,693	0	0	0	0	1,977,244	371,101	366,348	2,714,693	0	0	
99		GD-OR / AS	985,838	0	0	0	0	0	0	0	0	985,838	0	
8		GD-AA	2,502,373	0	0	0	0	0	0	1,728,689	1,728,689	0	773,684	
7		CD-AA	10,825,074	0	0	7,745,016	7,745,016	0	0	2,138,060	2,138,060	0	941,998	
9		CD-WA / ID / AN	1,251,769	21,139	765,636	198,918	985,693	5,706	206,674	53,696	266,076	0	0	
		TOTAL ACCOUNT	21,362,031	993,357	1,064,363	9,755,273	11,812,993	1,982,950	577,775	4,286,793	6,847,518	985,838	1,715,682	2,701,520
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	752,085	224,719	44,361	483,005	752,085	0	0	0	0	0	0	
99		GD-WA / ID / AN	183,279	0	0	0	0	29,243	9,537	144,499	183,279	0	0	
99		GD-OR / AS	111,504	0	0	0	0	0	0	0	0	111,504	0	
8		GD-AA	244,237	0	0	0	0	0	0	168,724	168,724	0	75,513	
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	72,330	3,444	1,099	52,412	56,955	930	297	14,148	15,375	0	0	
		TOTAL ACCOUNT	1,719,098	228,163	45,460	789,883	1,063,506	30,173	9,834	397,618	437,625	111,504	106,463	217,967

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended July 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	33,619,498	15,736,001	9,735,612	8,147,885	33,619,498	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,465,249	0	0	0	0	2,801,302	833,453	830,494	4,465,249	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	378,111	378,111	0	0	104,380	104,380	0	45,988	45,988
9		CD-WA / ID / AN	1,687,310	257,365	419,690	651,600	1,328,655	69,473	113,290	175,892	358,655	0	0	0
		TOTAL ACCOUNT	40,344,370	15,993,366	10,155,302	9,177,596	35,326,264	2,870,775	946,743	1,110,766	4,928,284	43,834	45,988	89,822
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	58,814,032	11,443,742	4,633,235	42,737,055	58,814,032	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,254,902	0	0	0	0	699,208	555,694	0	1,254,902	0	0	0
99		GD-OR / AS	1,230,831	0	0	0	0	0	0	0	0	1,230,831	0	1,230,831
8		GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	306,995
7		CD-AA	31,123,838	0	0	22,268,173	22,268,173	0	0	6,147,269	6,147,269	0	2,708,396	2,708,396
9		CD-WA / ID / AN	12,919,228	555,606	3,191,677	6,425,834	10,173,117	149,979	861,555	1,734,577	2,746,111	0	0	0
		TOTAL ACCOUNT	106,335,763	11,999,348	7,824,912	71,431,062	91,255,322	849,187	1,417,249	8,567,783	10,834,219	1,230,831	3,015,391	4,246,222
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	430,192	0	0	307,790	307,790	0	0	84,967	84,967	0	37,435	37,435
9		CD-WA / ID / AN	9,978	3,926	0	3,931	7,857	1,060	0	1,061	2,121	0	0	0
		TOTAL ACCOUNT	523,435	3,926	2,299	390,320	396,545	1,060	0	86,028	87,088	2,367	37,435	39,802
		TOTAL GENERAL PLANT	419,390,684	56,247,065	32,955,096	229,962,750	319,164,911	17,332,345	6,776,834	48,269,044	72,378,223	10,061,827	17,785,723	27,847,550

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.547%	19.751%	8.702%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.082%	30.918%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.744%	21.256%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended July 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	10,439,636	153,179	0	10,286,457	10,439,636	0	0	0	0	0
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,866,636	0	0	6,343,812	6,343,812	0	0	1,751,249	1,751,249	0
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0
		TOTAL ACCOUNT	21,130,084	153,179	0	16,783,078	16,936,257	1,022,594	181,037	1,792,498	2,996,129	426,123
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	7,457,500	5,166,575	23,524	2,267,401	7,457,500	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	2,607,377	0	0	0	0	0	0	1,801,228	1,801,228	0
7		CD-AA	146,566,063	0	0	104,863,621	104,863,621	0	0	28,948,263	28,948,263	0
9		CD-WA / ID / AN	121,848	0	58,795	37,153	95,948	0	15,871	10,029	25,900	0
		TOTAL ACCOUNT	156,752,788	5,166,575	82,319	107,168,175	112,417,069	0	15,871	30,759,520	30,775,391	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,102,393	0	0	3,650,609	3,650,609	0	0	1,007,774	1,007,774	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	5,115,150	0	0	3,650,609	3,650,609	0	0	1,019,300	1,019,300	1,231
	TOTAL		182,998,022	5,319,754	82,319	127,601,862	133,003,935	1,022,594	196,908	33,571,318	34,790,820	427,354

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.547%	19.751%	8.702%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.082%	30.918%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.744%	21.256%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended July 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	(64,463,413)	(46,121,638)	(12,732,169)	(5,609,606)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(597,311)	(470,347)	(126,964)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(65,607,118)</u>	<u>(46,982,914)</u>	<u>(12,967,051)</u>	<u>(5,657,153)</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.547%	19.751%	8.702%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.082%	30.918%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.744%	21.256%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended July 31, 2015
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP	1,613,284	879,815		2,493,099		879,815			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,289,783	703,391		1,993,174		703,391			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	17,600,686	8,086,888	2,448,392	28,135,966		6,461,871		1,625,017	2,448,392
1	154300 PLANT MATERIALS & OPER SUP-CS2	586,471	319,836		906,307		319,836			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,715,480	935,548		2,651,028		935,548			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	(461)	(212)	(64)	(737)		(169)		(43)	(64)
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	4	1	1	6		1		0	1
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,615	742	225	2,582		593		149	225
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	65,838,154			65,838,154	52,652,280		13,185,874		
TOTAL		88,645,016	10,926,009	2,448,554	102,019,579	52,652,280	9,300,886	13,185,874	1,625,123	2,448,554

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						