

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(1,090,331)	(806,545)	(283,786)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	(1,090,331)	(806,545)	(283,786)
G-APL	Gas Net Adjusted Rate Base	397,372,155	268,078,534	129,293,621
	RATE OF RETURN	-0.274%	-0.301%	-0.219%

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 August 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	8-01-2015 thru 08-31-2015	231,724 100.000%	153,471 66.230%	78,253 33.770%
3	G-OPS	Direct Distribution Operating Expense Percent	8-01-2015 thru 08-31-2015	1,184,892 100.000%	911,550 76.931%	273,342 23.069%
	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	8-01-2015 thru 08-31-2015	6,250,321 100.000%	3,818,321 61.090%	2,432,000 38.910%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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AVISTA UTILITIES

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

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended August 31, 2015

Average of Monthly Averages Basis

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AVISTA UTILITIES

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

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

Report ID:
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AVISTA UTILITIES

Input		01-01-2014 thru 12-31-2014	Total	Electric	Gas North
Elec/Gas North 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%
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	8-01-2015 thru 08-31-2015			
	Percent		100.000%	67.454%	32.546%
12	Net Gas Plant (before DFIT) - AMA	07-01-2015 thru 08-31-2015			
	Percent		100.000%	66.925%	33.075%
13	G-PLT Net Gas General Plant - AMA	07-01-2015 thru 08-31-2015			
	Percent		100.000%	71.917%	28.083%
14	Net Allocated Schedule M's - AMA	8-01-2015 thru 08-31-2015			
	Percent		100.000%	63.381%	36.619%

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

Report ID: G-ALL-1A

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-1A
For Month Ended August 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	4,150,946	0	4,150,946	3,034,218	0	3,034,218	1,116,728	0	1,116,728
99 4812XX	Commercial - Firm & Interruptible	2,478,131	0	2,478,131	1,589,038	0	1,589,038	889,093	0	889,093
99 4813XX	Industrial-Firm	204,252	0	204,252	98,723	0	98,723	105,529	0	105,529
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	7,741	0	7,741	6,847	0	6,847	894	0	894
99 499XXX	Unbilled Revenue	150,635	0	150,635	39,171	0	39,171	111,464	0	111,464
	TOTAL SALES TO ULTIMATE CUSTOMERS	6,991,705	0	6,991,705	4,767,997	0	4,767,997	2,223,708	0	2,223,708
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	12,069,934	0	12,069,934	7,373,523	0	7,373,523	4,696,411	0	4,696,411
4 488000	Miscellaneous Service Revenues	1,091	0	1,091	339	0	339	752	0	752
99 4893XX	Transportation Revenues	326,201	0	326,201	293,203	0	293,203	32,998	0	32,998
99 493000	Rent from Gas Property	401	0	401	401	0	401	0	0	0
4 495XXX	Other Gas Revenues	602,214	21,506	623,720	456,301	15,217	471,518	145,913	6,289	152,202
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	12,999,841	21,506	13,021,347	8,123,767	15,217	8,138,984	4,876,074	6,289	4,882,363
	TOTAL GAS REVENUES	19,991,546	21,506	20,013,052	12,891,764	15,217	12,906,981	7,099,782	6,289	7,106,071
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	20,130,898	0	20,130,898	12,349,160	0	12,349,160	7,781,738	0	7,781,738
99 808XXX	Net Natural Gas Storage Transactions	(4,837,339)	0	(4,837,339)	(2,955,130)	0	(2,955,130)	(1,882,209)	0	(1,882,209)
99 811000	Gas Used for Products Extraction	(20,391)	0	(20,391)	(12,457)	0	(12,457)	(7,934)	0	(7,934)
10 813000	Other Gas Expenses	0	92,465	92,465	0	63,651	63,651	0	28,814	28,814
99 813010	Gas Technology Institute (GTI) Expenses	2,441	0	2,441	1,521	0	1,521	920	0	920
	TOTAL PRODUCTION EXPENSES	15,275,609	92,465	15,368,074	9,383,094	63,651	9,446,745	5,892,515	28,814	5,921,329
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	(58)	(58)	0	(41)	(41)	0	(17)	(17)
1 824000	Other Expenses	0	42,250	42,250	0	29,930	29,930	0	12,320	12,320
1 837000	Other Equipment	0	29,300	29,300	0	20,756	20,756	0	8,544	8,544
	TOTAL UNDERGROUND STORAGE OPER EXP	0	71,492	71,492	0	50,645	50,645	0	20,847	20,847
G-DEPX	Depreciation Expense-Underground Storage	0	52,014	52,014	0	36,847	36,847	0	15,167	15,167
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	74,577	74,577	0	52,830	52,830	0	21,747	21,747

RESULTS OF OPERATIONS	Report ID: G-OPS-1A
GAS OPERATING STATEMENT	
For Month Ended August 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	146,069	146,069	0	103,475	103,475	0	42,594	42,594

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GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended August 31, 2015	
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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	54,539	89,807	144,346	51,230	69,089	120,319	3,309	20,718	24,027
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	274,513	82,079	356,592	223,561	63,144	286,705	50,952	18,935	69,887
3	875000	Measuring & Reg Sta Exp-General	8,607	0	8,607	6,687	0	6,687	1,920	0	1,920
3	876000	Measuring & Reg Sta Exp-Industrial	50	0	50	50	0	50	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	9,893	0	9,893	3,437	0	3,437	6,456	0	6,456
3	878000	Meter & House Regulator Expenses	133,472	6,351	139,823	131,065	4,886	135,951	2,407	1,465	3,872
3	879000	Customer Installation Expenses	148,432	10,097	158,529	85,797	7,768	93,565	62,635	2,329	64,964
3	880000	Other Expenses	(44,627)	45,147	520	17,616	34,732	52,348	(62,243)	10,415	(51,828)
3	881000	Rents	0	877	877	0	675	675	0	202	202
		MAINTENANCE									
3	885000	Supervision & Engineering	6,410	0	6,410	2,911	0	2,911	3,499	0	3,499
3	887000	Mains	137,536	0	137,536	123,295	0	123,295	14,241	0	14,241
3	889000	Measuring & Reg Sta Exp-General	38,394	9,654	48,048	35,816	7,427	43,243	2,578	2,227	4,805
3	890000	Measuring & Reg Sta Exp-Industrial	18,687	0	18,687	2,442	0	2,442	16,245	0	16,245
3	891000	Measuring & Reg Sta Exp-City Gate	13,263	0	13,263	4,215	0	4,215	9,048	0	9,048
3	892000	Services	258,963	(333)	258,630	157,868	(256)	157,612	101,095	(77)	101,018
3	893000	Meters & House Regulators	126,760	64,716	191,476	65,560	49,787	115,347	61,200	14,929	76,129
3	894000	Other Equipment	0	21,190	21,190	0	16,302	16,302	0	4,888	4,888
		TOTAL DISTRIBUTION OPERATING EXP	1,184,892	329,585	1,514,477	911,550	253,554	1,165,104	273,342	76,031	349,373
G-DEPX		Depreciation Expense-Distribution	1,145,649	5,384	1,151,033	760,520	3,289	763,809	385,129	2,095	387,224
G-OTX		Taxes Other Than FIT	710,387	0	710,387	572,672	0	572,672	137,715	0	137,715
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	1,856,036	5,384	1,861,420	1,333,192	3,289	1,336,481	522,844	2,095	524,939
		TOTAL DISTRIBUTION EXPENSES	3,040,928	334,969	3,375,897	2,244,742	256,843	2,501,585	796,186	78,126	874,312

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended August 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	20,684	20,684	0	13,699	13,699	0	6,985	6,985
2	902000	Meter Reading Expenses	138,023	8,971	146,994	118,783	5,941	124,724	19,240	3,030	22,270
G-903	903XXX	Customer Records & Collection Expenses	70,681	360,531	431,212	47,528	238,780	286,308	23,153	121,751	144,904
2	904000	Uncollectible Accounts	0	158,504	158,504	0	104,977	104,977	0	53,527	53,527
2	905000	Misc Customer Accounts	0	23,553	23,553	0	15,599	15,599	0	7,954	7,954
TOTAL CUSTOMER ACCOUNTS EXPENSES			208,704	572,243	780,947	166,311	378,996	545,307	42,393	193,247	235,640
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	149,745	10,687	160,432	142,677	7,078	149,755	7,068	3,609	10,677
2	909000	Advertising	0	31,632	31,632	0	20,950	20,950	0	10,682	10,682
2	910000	Misc Customer Service & Info Exp	0	0	0	0	0	0	0	0	0
TOTAL CUSTOMER SERVICE & INFO EXP			149,745	42,319	192,064	142,677	28,028	170,705	7,068	14,291	21,359
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 Month Ended August 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000 Salaries	7,366	658,741	666,107	5,928	466,112	472,040	1,438	192,629	194,067
4	921000 Office Supplies & Expenses	155	88,002	88,157	155	62,268	62,423	0	25,734	25,734
4	922000 Admin. Expenses Transferred - Credit	0	(2,150)	(2,150)	0	(1,521)	(1,521)	0	(629)	(629)
4	923000 Outside Services Employed	126	209,600	209,726	126	148,309	148,435	0	61,291	61,291
4	924000 Property Insurance Premium	0	28,078	28,078	0	19,867	19,867	0	8,211	8,211
4	925XXX Injuries and Damages	0	79,020	79,020	0	55,913	55,913	0	23,107	23,107
4	926XXX Employee Pensions and Benefits	0	18,684	18,684	0	13,220	13,220	0	5,464	5,464
4	928000 Regulatory Commission Expenses	95,560	14,469	110,029	70,435	10,238	80,673	25,125	4,231	29,356
4	930000 Miscellaneous General Expenses	1,131	14,141	15,272	628	10,006	10,634	503	4,135	4,638
4	931000 Rents	119	31,760	31,879	119	22,473	22,592	0	9,287	9,287
4	935000 Maintenance of General Plant	30,464	191,786	222,250	23,544	135,704	159,248	6,920	56,082	63,002
	TOTAL ADMIN & GEN OPERATING EXP	134,921	1,332,131	1,467,052	100,935	942,589	1,043,524	33,986	389,542	423,528
G-DEPX	Depreciation Expense-General Plant	31,077	321,481	352,558	21,187	227,473	248,660	9,890	94,008	103,898
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 - :	190	306,538	306,728	0	216,901	216,901	190	89,637	89,827
G-AMTX	Amortization Expense-General Plant - 390200, 39	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	(34,098)	0	(34,098)	0	0	0	(34,098)	0	(34,098)
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	(64,094)	0	(64,094)	0	0	0	(64,094)	0	(64,094)
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(64,515)	638,358	573,843	23,259	451,690	474,949	(87,774)	186,668	98,894
	TOTAL ADMIN & GENERAL EXPENSES	70,406	1,970,489	2,040,895	124,194	1,394,279	1,518,473	(53,788)	576,210	522,422
	TOTAL EXPENSES BEFORE FIT	18,745,392	3,158,554	21,903,946	12,061,018	2,225,272	14,286,290	6,684,374	933,282	7,617,656
	NET OPERATING INCOME (LOSS) BEFORE FIT			(1,890,894)			(1,379,309)			(511,585)
G-FIT	FEDERAL INCOME TAX			(1,149,319)			(920,392)			(228,927)
G-FIT	DEFERRED FEDERAL INCOME TAX			351,261			349,285			1,976
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(2,505)			(1,657)			(848)
	GAS NET OPERATING INCOME (LOSS)			(1,090,331)			(806,545)			(283,786)

RESULTS OF OPERATIONS	Report ID: G-OPS-1A
GAS OPERATING STATEMENT	
For Month Ended August 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		100.000%		66.230%		33.770%
G-ALL 3	Direct Distribution Operating Expense		100.000%		76.931%		23.069%
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 August 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	4,372	21,506	25,878	4,372	15,217	19,589	0	6,289	6,289
4	495028	DEFERRED EXCHANGE RESERVATION	375,001	0	375,001	229,088	0	229,088	145,913	0	145,913
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	128,469	0	128,469	128,469	0	128,469	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	94,372	0	94,372	94,372	0	94,372	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	602,214	21,506	623,720	456,301	15,217	471,518	145,913	6,289	152,202

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 August 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	16,924,393	0	16,924,393	10,339,420	0	10,339,420	6,584,973	0	6,584,973
1	804001	Pipeline Demand Costs	2,290,956	0	2,290,956	1,622,913	0	1,622,913	668,043	0	668,043
1	804002	Transport Variable Charges	95,779	0	95,779	67,850	0	67,850	27,929	0	27,929
6	804010	Gas Costs - Fixed Hedge	(69,951)	0	(69,951)	(42,733)	0	(42,733)	(27,218)	0	(27,218)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	23,433	0	23,433	14,315	0	14,315	9,118	0	9,118
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	(122,616)	0	(122,616)	(74,906)	0	(74,906)	(47,710)	0	(47,710)
6	804700	Gas Costs - Offsystem Bookout	373,135	0	373,135	227,948	0	227,948	145,187	0	145,187
6	804711	Gas Costs - Offsystem Bookout Offset	(373,135)	0	(373,135)	(227,948)	0	(227,948)	(145,187)	0	(145,187)
6	804730	Gas Costs - Intracompany LDC Gas	618,103	0	618,103	377,599	0	377,599	240,504	0	240,504
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(105,125)	0	(105,125)	(36,613)	0	(36,613)	(68,512)	0	(68,512)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	475,926	0	475,926	81,315	0	81,315	394,611	0	394,611
		TOTAL PURCHASED GAS COSTS	20,130,898	0	20,130,898	12,349,160	0	12,349,160	7,781,738	0	7,781,738

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	6	Actual Therms Purchased	100.000%	61.090%	38.910%
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 August 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	70,681	360,531	431,212	47,528	238,780	286,308	23,153	121,751	144,904
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		70,681	360,531	431,212	47,528	238,780	286,308	23,153	121,751	144,904

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.230%	33.770%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	66.925%	33.075%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended August 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	14,351	10,687	25,038	7,283	7,078	14,361	7,068	3,609	10,677
99	908600 Public Purpose Tariff Rider Expense Offset	115,416	0	115,416	115,416	0	115,416	0	0	0
99	908610 Limited Income Tax Refund Program	18,698	0	18,698	18,698	0	18,698	0	0	0
99	908690 Schedule 91 Amortization included in Unbille	1,280	0	1,280	1,280	0	1,280	0	0	0
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908		149,745	10,687	160,432	142,677	7,078	149,755	7,068	3,609	10,677

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.230%	33.770%
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 August 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.58%	51.58%
2	Cost of Debt		5.349%	5.324%
	Total Cost of Debt		2.759%	2.746%
	Total Weighted Cost		2.759%	2.746%
G-APL	Net Rate Base	397,372,155	268,078,534	129,293,621
	Interest Deduction for FIT Calculation	10,946,690	7,396,287	3,550,403
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 August 31, 2015				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	20,013,052	12,906,981	7,106,071
G-OPS	Operating & Maintenance Expense	19,394,106	12,422,030	6,972,076
G-OPS	Book Deprec/Amort and Reg Amortizations	1,776,909	1,275,618	501,291
G-OTX	Taxes Other than FIT	732,931	588,642	144,289
	Net Operating Income Before FIT	(1,890,894)	(1,379,309)	(511,585)
G-INT	Less: Interest Expense	912,224	616,357	295,867
G-SCM	Schedule M Adjustments	(480,648)	(634,024)	153,376
	Taxable Net Operating Income	(3,283,766)	(2,629,690)	(654,076)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(1,149,319)	(920,392)	(228,927)
G-DTE	Deferred FIT	351,261	349,285	1,976
99	411400 Amortized Investment Tax Credit	(2,505)	(1,657)	(848)
	Total FIT/Deferred FIT & ITC	(800,563)	(572,764)	(227,799)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ITEMS		G-SCM-1A
For Month Ended August 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,179,326	695,776	1,875,102	783,779	491,839	1,275,618	395,547	203,937	599,484
12	997001	Contributions In Aid of Construction	0	36,162	36,162	0	24,201	24,201	0	11,961	11,961
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	30,372	30,372	0	21,491	21,491	0	8,881	8,881
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	370,801	0	370,801	44,702	0	44,702	326,099	0	326,099
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	16,369	16,369	0	8,089	8,089
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	(251,361)	0	(251,361)	(251,361)	0	(251,361)	0	0	0
12	997032	Interest Rate Swaps	0	6,737	6,737	0	4,509	4,509	0	2,228	2,228
4	997033	DSM Tariff Rider	(390,205)	0	(390,205)	(393,350)	0	(393,350)	3,145	0	3,145
12	997048	AFUDC	0	(9,646)	(9,646)	0	(6,456)	(6,456)	0	(3,190)	(3,190)
11	997049	Tax Depreciation	0	(2,307,323)	(2,307,323)	0	(1,556,382)	(1,556,382)	0	(750,941)	(750,941)
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	(1,276)	0	(1,276)	1,280	0	1,280	(2,556)	0	(2,556)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	130,072	130,072	0	87,739	87,739	0	42,333	42,333
4	997081	Deferred Compensation	0	23,346	23,346	0	16,519	16,519	0	6,827	6,827
4	997082	Meal Disallowances	0	7,414	7,414	0	5,246	5,246	0	2,168	2,168
4	997083	Paid Time Off	0	(22,300)	(22,300)	0	(15,779)	(15,779)	0	(6,521)	(6,521)
2	997084	Customer Uncollectibles	0	(569,251)	(569,251)	0	(377,015)	(377,015)	0	(192,236)	(192,236)
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)	(31,542)	0	(31,542)	0	0	0	(31,542)	0	(31,542)
99	997103	Def Project Compass	(64,094)	0	(64,094)	0	0	0	(64,094)	0	(64,094)
		TOTAL SCHEDULE M ADJUSTMENTS	907,285	(1,292,297)	(480,648)	185,050	(819,074)	(634,024)	626,599	(473,223)	153,376

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.840%	29.160%
G-ALL	2	Number of Customers	100.000%	66.230%	33.770%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	61.090%	38.910%
G-ALL	11	Book Depreciation	100.000%	67.454%	32.546%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	66.925%	33.075%
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 August 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	21,589	13,683	7,906
99	410100	Deferred Federal Income Tax Exp	130,353	210,003	(79,650)
		SUBTOTAL	151,942	223,686	(71,744)
14	411100	Deferred Federal Income Tax Expense - Allocated	198,872	126,047	72,825
99	411100	Deferred Federal Income Tax Exp	447	(448)	895
		SUBTOTAL	199,319	125,599	73,720
		Total Deferred Federal Income Tax Expense	351,261	349,285	1,976

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	63.381%	36.619%
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 August 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	173,632	0	173,632	173,632	0	173,632	0	0	0
99	408120	Municipal Occupation & License Tax	210,215	0	210,215	176,073	0	176,073	34,142	0	34,142
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	(20,822)	0	(20,822)	0	0	0	(20,822)	0	(20,822)
		TOTAL DISTRIBUTION TAX	710,387	0	710,387	572,672	0	572,672	137,715	0	137,715
		TOTAL TAXES OTHER THAN FIT	710,387	22,544	732,931	572,672	15,970	588,642	137,715	6,574	144,289

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,203,631	1,792,498	2,996,129	1,022,594	1,268,336	2,290,930	181,037	524,162	705,199
4	3031XX	Misc Intangible IT Plant (3031XX)	11,403	31,664,019	31,675,422	0	22,404,826	22,404,826	11,403	9,259,193	9,270,596
		TOTAL INTANGIBLE PLANT	1,215,034	33,456,517	34,671,551	1,022,594	23,673,162	24,695,756	192,440	9,783,355	9,975,795
		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	1,711,683	1,711,683	0	1,212,556	1,212,556	0	499,127	499,127
1	352XXX	Wells	0	18,651,859	18,651,859	0	13,212,977	13,212,977	0	5,438,882	5,438,882
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	11,835,196	11,835,196	0	8,384,053	8,384,053	0	3,451,143	3,451,143
1	355000	Measuring & Regulating Equipment	0	505,951	505,951	0	358,416	358,416	0	147,535	147,535
1	356000	Purification Equipment	0	403,713	403,713	0	285,990	285,990	0	117,723	117,723
1	357000	Other Equipment	0	1,815,690	1,815,690	0	1,286,235	1,286,235	0	529,455	529,455
		TOTAL UNDERGROUND STORAGE PLANT	0	36,435,376	36,435,376	0	25,810,820	25,810,820	0	10,624,556	10,624,556
		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	186,398	0	186,398	123,263	0	123,263	63,135	0	63,135
6	375000	Structures & Improvements	907,684	0	907,684	543,472	0	543,472	364,212	0	364,212
6	376000	Mains	273,040,795	2,512,521	275,553,316	176,748,955	1,534,899	178,283,854	96,291,840	977,622	97,269,462
6	378000	Measuring & Reg Station Equip-General	5,467,392	127,101	5,594,493	3,294,729	77,646	3,372,375	2,172,663	49,455	2,222,118
6	379000	Measuring & Reg Station Equip-City Gate	6,249,238	0	6,249,238	1,908,468	0	1,908,468	4,340,770	0	4,340,770
6	380000	Services	187,929,329	0	187,929,329	127,551,450	0	127,551,450	60,377,879	0	60,377,879
6	381000	Meters	71,789,910	0	71,789,910	48,809,116	0	48,809,116	22,980,794	0	22,980,794
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	3,352,617	0	3,352,617	2,583,250	0	2,583,250	769,367	0	769,367
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	549,011,958	2,639,622	551,651,580	361,626,628	1,612,545	363,239,173	187,385,330	1,027,077	188,412,407
		GENERAL PLANT									
4	389XXX	Land & Land Rights	670,155	1,339,501	2,009,656	577,219	947,804	1,525,023	92,936	391,697	484,633
4	390XXX	Structures & Improvements	4,971,068	18,089,600	23,060,668	3,738,594	12,799,839	16,538,433	1,232,474	5,289,761	6,522,235
4	391XXX	Office Furniture & Equipment	35,220	12,742,689	12,777,909	8,197	9,016,472	9,024,669	27,023	3,726,217	3,753,240
4	392XXX	Transportation Equipment	9,646,050	1,976,066	11,622,116	7,159,991	1,398,225	8,558,216	2,486,059	577,841	3,063,900
4	393000	Stores Equipment	151,493	620,455	771,948	114,199	439,022	553,221	37,294	181,433	218,727
4	394000	Tools, Shop & Garage Equipment	2,560,725	4,324,389	6,885,114	1,982,950	3,059,851	5,042,801	577,775	1,264,538	1,842,313
4	395000	Laboratory Equipment	40,007	397,619	437,626	30,173	281,347	311,520	9,834	116,272	126,106

RESULTS OF OPERATIONS		Report ID: G-PLT-1A
GAS UTILITY PLANT		
For Month Ended August 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	3,817,517	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	2,266,555	8,559,415	10,825,970	849,306	6,056,471	6,905,777	1,417,249	2,502,944	3,920,193
4	398000	Miscellaneous Equipment	1,060	86,028	87,088	1,060	60,872	61,932	0	25,156	25,156
		TOTAL GENERAL PLANT	24,159,850	49,246,528	73,406,378	17,332,463	34,845,859	52,178,322	6,827,387	14,400,669	21,228,056
		TOTAL PLANT IN SERVICE	574,386,842	121,778,043	696,164,885	379,981,685	85,942,386	465,924,071	194,405,157	35,835,657	230,240,814
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,853,562)	(13,853,562)	0	(9,813,863)	(9,813,863)	0	(4,039,699)	(4,039,699)
G-ADEP		Distribution Plant	(183,406,031)	(1,548,923)	(184,954,954)	(121,479,287)	(946,237)	(122,425,524)	(61,926,744)	(602,686)	(62,529,430)
G-ADEP		General Plant	(8,095,520)	(14,193,300)	(22,288,820)	(5,373,318)	(10,042,895)	(15,416,213)	(2,722,202)	(4,150,405)	(6,872,607)
		TOTAL ACCUMULATED DEPRECIATION	(191,501,551)	(29,595,785)	(221,097,336)	(126,852,605)	(20,802,995)	(147,655,600)	(64,648,946)	(8,792,790)	(73,441,736)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(185,867)	(230,692)	(416,559)	(132,243)	(163,233)	(295,476)	(53,624)	(67,459)	(121,083)
G-AAMT		Misc IT Intangible Plant - 3031XX	(5,321)	(7,926,809)	(7,932,130)	0	(5,608,852)	(5,608,852)	(5,321)	(2,317,957)	(2,323,278)
G-AAMT		Underground Storage	0	(240,001)	(240,001)	0	(170,017)	(170,017)	0	(69,984)	(69,984)
G-AAMT		General Plant - 390200, 396200	(4,598)	(46,200)	(50,798)	(3,634)	(32,690)	(36,324)	(964)	(13,510)	(14,474)
		TOTAL ACCUMULATED AMORTIZATION	(195,786)	(8,443,702)	(8,639,488)	(135,877)	(5,974,792)	(6,110,669)	(59,909)	(2,468,910)	(2,528,819)
		TOTAL ACCUMULATED DEPR/AMORT	(191,697,337)	(38,039,487)	(229,736,824)	(126,988,482)	(26,777,787)	(153,766,269)	(64,708,855)	(11,261,700)	(75,970,555)
		NET GAS UTILITY PLANT before DFIT	382,689,505	83,738,556	466,428,061	252,993,203	59,164,599	312,157,802	129,696,302	24,573,957	154,270,259
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(83,787,461)	(83,787,461)	0	(56,074,758)	(56,074,758)	0	(27,712,703)	(27,712,703)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(12,966,273)	(12,966,273)	0	(9,169,767)	(9,169,767)	0	(3,796,506)	(3,796,506)
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	(947,517)	(947,517)	0	(634,126)	(634,126)	0	(313,391)	(313,391)
		TOTAL ACCUMULATED DFIT	0	(97,809,170)	(97,809,170)	0	(65,955,012)	(65,955,012)	0	(31,854,158)	(31,854,158)
		NET GAS UTILITY PLANT	382,689,505	(14,070,614)	368,618,891	252,993,203	(6,790,413)	246,202,790	129,696,302	(7,280,201)	122,416,101

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%	61.090%	38.910%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	66.925%	33.075%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended August 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	382,689,505	(14,070,614)	368,618,891	252,993,203	(6,790,413)	246,202,790	129,696,302	(7,280,201)	122,416,101
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	12,536,026	12,536,026	0	8,880,521	8,880,521	0	3,655,505	3,655,505
4 252000 Customer Advances	(81,232)	(226)	(81,458)	(11,804)	(160)	(11,964)	(69,428)	(66)	(69,494)
99 235199 Customer Deposits	(446,603)	0	(446,603)	(446,603)	0	(446,603)	0	0	0
C-WKC Working Capital	9,393,904	1,620,331	11,014,235	9,393,904	0	9,393,904	0	1,620,331	1,620,331
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	8,866,069	19,887,195	28,753,264	8,935,497	12,940,247	21,875,744	(69,428)	6,946,948	6,877,520
NET RATE BASE	391,555,574	5,816,581	397,372,155	261,928,700	6,149,834	268,078,534	129,626,874	(333,253)	129,293,621

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 August 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)	653,195	653,195											
Hydro (ED-AN)	746,208	746,208											
Other (ED-AN)	782,391	782,391											
Total Electric Production	2,181,794	2,181,794											
Electric Transmission													
ED-AN	924,729	924,729											
Total Electric Transmission	924,729	924,729											
Electric Distribution													
ED-AN	3,425	3,425											
ED-ID	1,277,050	1,277,050											
ED-WA	2,133,099	2,133,099											
Total Electric Distribution	3,413,574	3,413,574											
Gas Underground Storage													
1 GD-AN	52,014		52,014			52,014	52,014		36,847	36,847		15,167	
GD-OR	9,924			9,924									
Total Gas Underground Storage	61,938		52,014	9,924		52,014	52,014		36,847	36,847		15,167	
Gas Distribution													
6 GD-AN	5,384		5,384				5,384		3,289	3,289		2,095	
GD-ID	385,129		385,129			385,129	385,129				385,129	385,129	
GD-WA	760,520		760,520			760,520	760,520	760,520					
GD-OR	503,265			503,265									
Total Gas Distribution	1,654,298		1,151,033	503,265		1,145,649	1,151,033		760,520	3,289	763,809	385,129	
General Plant													
ED-AN	238,583	238,583											
ED-ID	15,990	15,990											
ED-WA	94,695	94,695											
7,4 CD-AA	1,471,580	1,052,872	290,651	128,057		290,651	290,651		205,659	205,659		84,992	
9,4 CD-AN	57,832	45,539	12,293			12,293	12,293		8,698	8,698		3,595	
9 CD-ID	28,295	22,281	6,014			6,014	6,014				6,014	6,014	
9 CD-WA	15,116	11,903	3,213			3,213	3,213	3,213					
8,4 GD-AA	21,989		15,190	6,799		15,190	15,190		10,748	10,748		4,442	
4 GD-AN	3,347		3,347			3,347	3,347		2,368	2,368		979	
GD-ID	3,876		3,876			3,876	3,876				3,876	3,876	
GD-WA	17,974		17,974			17,974	17,974	17,974					
GD-OR	17,450			17,450									
Total General Plant	1,986,727	1,481,863	352,558	152,306		31,077	321,481	352,558	21,187	227,473	248,660	9,890	
Total Depreciation Expense	10,223,060	8,001,960	1,555,605	665,495		1,176,726	378,879	1,555,605	781,707	267,609	1,049,316	395,019	

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 11/4/2015 8:33 AM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended August 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	61.090%	38.910%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000) ED-AN	76,534	76,534											
Misc Intangible Plt (303000) ED-AN	20,003	20,003											
Total Production/Transmission	96,537	96,537											
Distribution													
Franchises (302000) ED-WA	2,013	2,013											
Misc Intangible Plt (303000) ED-WA	237	237											
Total Distribution	2,250	2,250											
General Plant - 303000													
7,4 CD-AA	49,259	35,243	9,729	4,287		9,729	9,729		6,884	6,884		2,845	2,845
9,4 CD-AN	810	638	172			172	172		122	122		50	50
GD-ID	338		338			338	338				338		338
GD-WA	2,072		2,072			2,072	2,072		2,072	2,072			
GD-OR	672			672									
Total General Plant - 303000	53,151	35,881	12,311	4,959	2,410	9,901	12,311	2,072	7,006	9,078	338	2,895	3,233
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	1,445,365	1,034,115	285,474	125,776		285,474	285,474		201,996	201,996		83,478	83,478
9,4 CD-AN	763	601	162			162	162		115	115		47	47
9,4 CD-ID	894	704	190			190	190				190		190
ED-AN	37,380	37,380											
ED-ID	396	396											
ED-WA	86,462	86,462											
8,4 GD-AA	30,257		20,902	9,355		20,902	20,902		14,790	14,790		6,112	6,112
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX	1,601,517	1,159,658	306,728	135,131	190	306,538	306,728		216,901	216,901	190	89,637	89,827
Gas Underground Storage													
1 GD-AN	19		19			19	19		13	13		6	6
Total Gas Underground Storage	19		19			19	19		13	13		6	6
General Plant - 390200, 396200													
7,4 CD-AA	2,219	1,588	438	193		438	438		310	310		128	128
4 ED-AN	44	44											
GD-OR	0			0									
Total General Plant- 390200, 396200	2,263	1,632	438	193		438	438		310	310		128	128
Total Amortization Expense	1,755,737	1,295,958	319,496	140,283	2,600	316,896	319,496	2,072	224,230	226,302	528	92,666	93,194

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended August 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)	(290,380,346)	(290,380,346)											
Hydro (ED-AN)	(135,921,694)	(135,921,694)											
Other (ED-AN)	(99,659,433)	(99,659,433)											
Total Electric Production	(525,961,473)	(525,961,473)											
Electric Transmission													
ED-AN	(199,202,243)	(199,202,243)											
Total Electric Transmission	(199,202,243)	(199,202,243)											
Electric Distribution													
ED-AN	(18,070)	(18,070)											
ED-ID	(171,909,353)	(171,909,353)											
ED-WA	(275,964,335)	(275,964,335)											
Total Electric Distribution	(447,891,758)	(447,891,758)											
Gas Underground Storage													
1 GD-AN	(13,853,562)		(13,853,562)			(13,853,562)	(13,853,562)		(9,813,863)	(9,813,863)		(4,039,699)	(4,039,699)
GD-OR	(702,172)			(702,172)									
Total Gas Underground Storage	(14,555,734)		(13,853,562)	(702,172)		(13,853,562)	(13,853,562)		(9,813,863)	(9,813,863)		(4,039,699)	(4,039,699)
Gas Distribution													
6 GD-AN	(1,548,923)		(1,548,923)			(1,548,923)	(1,548,923)		(946,237)	(946,237)		(602,686)	(602,686)
GD-ID	(61,926,744)		(61,926,744)		(61,926,744)	(61,926,744)					(61,926,744)		(61,926,744)
GD-WA	(121,479,287)		(121,479,287)		(121,479,287)	(121,479,287)	(121,479,287)			(121,479,287)			
GD-OR	(95,322,016)			(95,322,016)									
Total Gas Distribution	(280,276,970)		(184,954,954)	(95,322,016)	(183,406,031)	(1,548,923)	(184,954,954)	(121,479,287)	(946,237)	(122,425,524)	(61,926,744)	(602,686)	(62,529,430)
General Plant													
ED-AN	(41,169,580)	(41,169,580)											
ED-ID	(7,593,356)	(7,593,356)											
ED-WA	(17,135,767)	(17,135,767)											
7,4 CD-AA	(42,522,013)	(30,423,224)	(8,398,523)	(3,700,266)		(8,398,523)	(8,398,523)		(5,942,627)	(5,942,627)		(2,455,896)	(2,455,896)
9,4 CD-AN	(12,096,785)	(9,525,493)	(2,571,292)			(2,571,292)	(2,571,292)		(1,819,395)	(1,819,395)		(751,897)	(751,897)
9 CD-ID	(5,527,605)	(4,352,657)	(1,174,948)		(1,174,948)	(1,174,948)					(1,174,948)		(1,174,948)
9 CD-WA	(2,752,474)	(2,167,408)	(585,066)		(585,066)	(585,066)	(585,066)			(585,066)			
8,4 GD-AA	(1,833,223)		(1,266,427)	(566,796)		(1,266,427)	(1,266,427)		(896,098)	(896,098)		(370,329)	(370,329)
4 GD-AN	(1,957,058)		(1,957,058)			(1,957,058)	(1,957,058)		(1,384,775)	(1,384,775)		(572,283)	(572,283)
GD-ID	(1,547,254)		(1,547,254)		(1,547,254)	(1,547,254)					(1,547,254)		(1,547,254)
GD-WA	(4,788,252)		(4,788,252)		(4,788,252)	(4,788,252)	(4,788,252)			(4,788,252)			
GD-OR	(4,404,705)			(4,404,705)									
Total General Plant	(143,328,072)	(112,367,485)	(22,288,820)	(8,671,767)	(8,095,520)	(14,193,300)	(22,288,820)	(5,373,318)	(10,042,895)	(15,416,213)	(2,722,202)	(4,150,405)	(6,872,607)
Total Accumulated Depreciation	(1,611,216,250)	(1,285,422,959)	(221,097,336)	(104,695,955)	(191,501,551)	(29,595,785)	(221,097,336)	(126,852,605)	(20,802,995)	(147,655,600)	(64,648,946)	(8,792,790)	(73,441,736)

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended August 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	61.090%	38.910%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended August 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	(8,878,554)	(8,878,554)											
	Misc Intangible Plt (303000)	ED-AN	(1,042,897)	(1,042,897)											
Total Production/Transmission			(9,921,451)	(9,921,451)											
Distribution															
	Franchises (302000)	ED-WA	(136,178)	(136,178)											
	Misc Intangible Plt (303000)	ED-WA	(29,809)	(29,809)											
Total Distribution			(165,987)	(165,987)											
General Plant - 303000															
7,4		CD-AA	(1,088,726)	(778,951)	(215,034)	(94,741)		(215,034)	(215,034)		(152,154)	(152,154)		(62,880)	(62,880)
9,4		CD-AN	(73,663)	(58,005)	(15,658)			(15,658)	(15,658)		(11,079)	(11,079)		(4,579)	(4,579)
		GD-ID	(53,624)		(53,624)		(53,624)	(53,624)	(53,624)				(53,624)		(53,624)
		GD-WA	(132,243)		(132,243)		(132,243)	(132,243)	(132,243)						
		GD-OR	(69,524)			(69,524)									
Total General Plant - 303000			(1,417,780)	(836,956)	(416,559)	(164,265)	(185,867)	(230,692)	(416,559)	(132,243)	(163,233)	(295,476)	(53,624)	(67,459)	(121,083)
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	(33,998,909)	(24,325,200)	(6,715,124)	(2,958,585)		(6,715,124)	(6,715,124)		(4,751,488)	(4,751,488)		(1,963,636)	(1,963,636)
9,4		CD-AN	(21,992)	(17,317)	(4,675)			(4,675)	(4,675)		(3,308)	(3,308)		(1,367)	(1,367)
9		CD-ID	(25,035)	(19,714)	(5,321)		(5,321)	(5,321)	(5,321)				(5,321)		(5,321)
		ED-AN	(562,959)	(562,959)											
		ED-ID	(16,206)	(16,206)											
		ED-WA	(2,385,421)	(2,385,421)											
8,4		GD-AA	(1,730,528)		(1,195,483)	(535,045)		(1,195,483)	(1,195,483)		(845,900)	(845,900)		(349,583)	(349,583)
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			(38,753,808)	(27,326,817)	(7,932,130)	(3,494,861)	(5,321)	(7,926,809)	(7,932,130)		(5,608,852)	(5,608,852)	(5,321)	(2,317,957)	(2,323,278)
Gas Underground Storage															
1		GD-AN	(240,001)		(240,001)			(240,001)	(240,001)		(170,017)	(170,017)		(69,984)	(69,984)
Total Gas Underground Storage			(240,001)		(240,001)			(240,001)	(240,001)		(170,017)	(170,017)		(69,984)	(69,984)
General Plant - 390200, 396200															
7,4		CD-AA	(233,909)	(167,354)	(46,200)	(20,355)		(46,200)	(46,200)		(32,690)	(32,690)		(13,510)	(13,510)
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	(66,963)	(66,963)											
		ED-WA	(110,678)	(110,678)											
		GD-WA	(1,863)		(1,863)		(1,863)	(1,863)	(1,863)						
		GD-OR	0			0									
Total General Plant - 390200, 396200			(426,282)	(355,129)	(50,798)	(20,355)	(4,598)	(46,200)	(50,798)	(3,634)	(32,690)	(36,324)	(964)	(13,510)	(14,474)
Total Accumulated Amortization			(50,925,309)	(38,606,340)	(8,639,488)	(3,679,481)	(195,786)	(8,443,702)	(8,639,488)	(135,877)	(5,974,792)	(6,110,669)	(59,909)	(2,468,910)	(2,528,819)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-1A
For Month Ended August 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 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	6,461,218	0	0	4,622,808	4,622,808	0	0	1,276,155	1,276,155	0	562,255	
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	9,392,859	384,267	706,567	4,880,251	5,971,085	577,218	92,936	1,339,501	2,009,655	849,864	562,255	1,412,119
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,194,443	1,037,581	2,164,230	3,992,632	7,194,443	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	81,160,249	0	0	58,067,723	58,067,723	0	0	16,029,961	16,029,961	0	7,062,565	
9	CD-WA / ID / AN	22,542,513	5,555,068	4,565,765	7,630,043	17,750,876	1,499,524	1,232,474	2,059,639	4,791,637	0	0	
	TOTAL ACCOUNT	116,663,008	6,592,649	6,729,995	69,690,398	83,013,042	3,738,594	1,232,474	18,089,600	23,060,668	3,526,733	7,062,565	10,589,298
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	9,942,133	3,375,839	14,649	6,551,645	9,942,133	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	62,147,223	0	0	44,464,474	44,464,474	0	0	12,274,698	12,274,698	0	5,408,051	
9	CD-WA / ID / AN	261,753	30,366	100,108	75,641	206,115	8,197	27,023	20,418	55,638	0	0	
	TOTAL ACCOUNT	72,996,019	3,406,205	114,757	51,091,760	54,612,722	8,197	27,023	12,742,689	12,777,909	0	5,605,388	5,605,388
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	31,412,759	14,912,998	5,285,123	11,214,638	31,412,759	0	0	0	0	0	0	
99	GD-WA / ID / AN	10,288,783	0	0	0	0	6,698,196	2,240,064	1,350,523	10,288,783	0	0	
99	GD-OR / AS	3,531,674	0	0	0	0	0	0	0	0	3,531,674	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	5,746,024	1,710,746	911,304	1,902,598	4,524,648	461,796	245,996	513,584	1,221,376	0	0	
	TOTAL ACCOUNT	51,546,094	16,623,744	6,196,427	13,522,803	36,342,974	7,159,992	2,486,060	1,976,066	11,622,118	3,531,674	49,328	3,581,002

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0	0
99	GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99	GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	3,235,212	110,869	138,157	2,298,509	2,547,535	29,928	37,294	620,455	687,677	0	0	0
	TOTAL ACCOUNT	3,777,216	121,608	152,902	2,673,531	2,948,041	114,199	37,294	620,455	771,948	57,227	0	57,227
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	3,155,484	972,218	298,727	1,884,539	3,155,484	0	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	0
99	GD-OR / AS	985,838	0	0	0	0	0	0	0	0	985,838	0	985,838
8	GD-AA	2,522,915	0	0	0	0	0	0	1,742,880	1,742,880	0	780,035	780,035
7	CD-AA	10,943,573	0	0	7,829,798	7,829,798	0	0	2,161,465	2,161,465	0	952,310	952,310
9	CD-WA / ID / AN	1,251,769	21,139	765,636	198,918	985,693	5,706	206,674	53,696	266,076	0	0	0
	TOTAL ACCOUNT	21,574,272	993,357	1,064,363	9,913,255	11,970,975	1,982,950	577,775	4,324,389	6,885,114	985,838	1,732,345	2,718,183
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	825,285	224,719	44,361	556,205	825,285	0	0	0	0	0	0	0
99	GD-WA / ID / AN	183,279	0	0	0	0	29,243	9,537	144,499	183,279	0	0	0
99	GD-OR / AS	111,504	0	0	0	0	0	0	0	0	111,504	0	111,504
8	GD-AA	244,237	0	0	0	0	0	0	168,724	168,724	0	75,513	75,513
7	CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	30,950	30,950
9	CD-WA / ID / AN	72,330	3,444	1,099	52,412	56,955	930	297	14,148	15,375	0	0	0
	TOTAL ACCOUNT	1,792,298	228,163	45,460	863,083	1,136,706	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 August 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	15,663,364	9,808,249	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	15,920,729	10,227,939	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	59,234,435	11,488,078	4,782,329	42,964,028	59,234,435	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	31,154,907	0	0	22,290,401	22,290,401	0	0	6,153,406	6,153,406	0	2,711,100	2,711,100
9	CD-WA / ID / AN	12,851,549	556,046	3,191,677	6,372,101	10,119,824	150,098	861,555	1,720,072	2,731,725	0	0	0
	TOTAL ACCOUNT	106,719,556	12,044,124	7,974,006	71,626,530	91,644,660	849,306	1,417,249	8,559,415	10,825,970	1,230,831	3,018,095	4,248,926
	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	425,329,127	56,318,772	33,214,715	233,829,527	323,363,014	17,332,464	6,827,388	49,246,527	73,406,379	10,339,872	18,219,862	28,559,734

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 August 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,439,636	153,179	0	10,286,457	10,439,636	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,866,636	0	0	6,343,812	6,343,812	0	0	1,751,249	1,751,249	0	771,575	
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	0	
		TOTAL ACCOUNT	21,130,084	153,179	0	16,783,078	16,936,257	1,022,594	181,037	1,792,498	2,996,129	426,123	771,575	1,197,698
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,451,102	5,177,961	23,524	2,249,617	7,451,102	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	2,608,532	0	0	0	0	0	0	1,802,026	1,802,026	0	806,506	
7		CD-AA	145,810,255	0	0	104,322,863	104,322,863	0	0	28,798,984	28,798,984	0	12,688,408	
9		CD-WA / ID / AN	100,830	0	42,245	37,153	79,398	0	11,403	10,029	21,432	0	0	
		TOTAL ACCOUNT	155,970,719	5,177,961	65,769	106,609,633	111,853,363	0	11,403	30,611,039	30,622,442	0	13,494,914	13,494,914
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	5,272,921	0	0	3,772,616	3,772,616	0	0	1,041,455	1,041,455	0	458,850	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,285,678	0	0	3,772,616	3,772,616	0	0	1,052,981	1,052,981	1,231	458,850	460,081
		TOTAL	182,386,481	5,331,140	65,769	127,165,327	132,562,236	1,022,594	192,440	33,456,518	34,671,552	427,354	14,725,339	15,152,693

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended August 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	(65,000,360)	(46,505,808)	(12,838,221)	(5,656,331)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(602,424)	(474,373)	(128,051)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(66,149,178)</u>	<u>(47,371,110)</u>	<u>(13,074,190)</u>	<u>(5,703,878)</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 August 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	1,530,160	834,482		2,364,642		834,482			
1 151210 FUEL STOCK HOG FUEL-KFGS	1,144,371	624,090		1,768,461		624,090			
7/4 154100 PLANT MATERIALS & OPER SUPPLIES	17,549,101	8,063,187	2,441,216	28,053,504		6,442,932		1,620,255	2,441,216
1 154300 PLANT MATERIALS & OPER SUP-CS2	592,385	323,061		915,446		323,061			
1 154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,729,812	943,364		2,673,176		943,364			
7/4 154500 SUPPLY CHAIN RECEIVING INVENTORY	(461)	(212)	(64)	(737)		(169)		(43)	(64)
7/4 154550 SUPPLY CHAIN AVERAGE COST VARIANCE	9	4	1	14		3		1	1
7/4 154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,272	585	177	2,034		467		118	177
99 163998 COMMON WORKING CAPITAL	0			0	0		0		
99 163999 INVESTOR-SUPPLIED WORKING CAPITAL	55,283,405			55,283,405	45,889,501		9,393,904		
TOTAL	77,830,054	10,788,561	2,441,330	91,059,945	45,889,501	9,168,230	9,393,904	1,620,331	2,441,330

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						