

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12A</b>
For Twelve Months 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)	21,482,731	14,588,774	6,893,957
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	21,482,731	14,588,774	6,893,957
G-APL	Gas Net Adjusted Rate Base	376,121,988	254,959,058	121,162,930
	<b>RATE OF RETURN</b>	<b>5.712%</b>	<b>5.722%</b>	<b>5.690%</b>

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

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

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2011 thru 12-31-2013	<b>100.000%</b>	<b>70.840%</b>	<b>29.160%</b>
2	Input	Number of Customers - AMA Percent	08-01-2014 thru 07-31-2015	232,224 <b>100.000%</b>	154,021 <b>66.324%</b>	78,203 <b>33.676%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	08-01-2014 thru 07-31-2015	13,126,444 <b>100.000%</b>	8,450,362 <b>64.377%</b>	4,676,082 <b>35.623%</b>
	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%
				<b>100.000%</b>	<b>70.758%</b>	<b>29.242%</b>
6	Input	Actual Therms Purchased Percent	08-01-2014 thru 07-31-2015	229,440,154 <b>100.000%</b>	157,551,172 <b>68.668%</b>	71,888,982 <b>31.332%</b>

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

Report ID:  
**G-ALL-12A**

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			
	<b>Total</b>		<b>118,295,331</b>	<b>96,188,931</b>	<b>14,952,887</b>	<b>7,153,513</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>81.313%</b>	<b>12.640%</b>	<b>6.047%</b>
	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
	<b>Total</b>		<b>81,668,934</b>	<b>59,900,674</b>	<b>15,701,526</b>	<b>6,066,734</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>73.346%</b>	<b>19.226%</b>	<b>7.428%</b>
	Number of Customers at		699,916	370,194	231,528	98,194
	<b>Percentage</b>		<b>100.000%</b>	<b>52.892%</b>	<b>33.079%</b>	<b>14.029%</b>
	Net Direct Plant		2,799,108,133	2,201,148,885	393,544,662	204,414,586
	<b>Percentage</b>		<b>100.000%</b>	<b>78.637%</b>	<b>14.060%</b>	<b>7.303%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>286.188%</b>	<b>79.005%</b>	<b>34.807%</b>
	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>71.547%</b>	<b>19.751%</b>	<b>8.702%</b>

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

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**G-ALL-12A**

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
	<b>Total</b>		<b>21,069,010</b>	<b>0</b>	<b>14,275,642</b>	<b>6,793,368</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>67.757%</b>	<b>32.243%</b>
	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
	<b>Total</b>		<b>17,593,207</b>	<b>0</b>	<b>12,826,916</b>	<b>4,766,291</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>72.908%</b>	<b>27.092%</b>
	Number of Customers at		329,722	0	231,528	98,194
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.219%</b>	<b>29.781%</b>
	Net Direct Plant		588,468,040	0	385,114,173	203,353,867
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>65.444%</b>	<b>34.556%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>276.328%</b>	<b>123.672%</b>
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.082%</b>	<b>30.918%</b>

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended July 31, 2015  
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Report ID:  
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AVISTA UTILITIES

Input		01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		67,621,722	60,416,061	7,205,661	0
	Direct O & M Accts 901 - 935		38,441,898	32,202,921	6,238,977	0
	Adjustments		0	0	0	0
	Total		106,063,620	92,618,982	13,444,638	0
	Percentage		100.000%	87.324%	12.676%	0.000%
	Direct Labor Accts 580 - 894		61,766,029	49,821,911	11,944,118	0
	Direct Labor Accts 901 - 935		3,969,931	3,522,548	447,383	0
	Total		65,735,960	53,344,459	12,391,501	0
	Percentage		100.000%	81.150%	18.850%	0.000%
	Number of Customers at		601,722	370,194	231,528	0
	Percentage		100.000%	61.522%	38.478%	0.000%
	Net Direct Plant		2,563,811,758	2,178,697,585	385,114,173	0
	Percentage		100.000%	84.979%	15.021%	0.000%
	Total Percentages		400.000%	314.975%	85.025%	0.000%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>78.744%</b>	<b>21.256%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2014 thru 12-31-2014	100.000%	0.000%	80.900%	19.100%
10	Actual Annual Throughput Percent	01-01-2014 thru 12-31-2014	System 247,081,167 <b>100.000%</b>	Washington 170,084,636 <b>68.838%</b>	Idaho 76,996,531 <b>31.162%</b>	
11	Book Depreciation Percent	08-01-2014 thru 07-31-2015	17,484,125 <b>100.000%</b>	11,822,401 <b>67.618%</b>	5,661,724 <b>32.382%</b>	
12	Net Gas Plant (before DFIT) - AMA Percent	07-01-2014 thru 07-31-2015	439,485,279 <b>100.000%</b>	295,659,958 <b>67.274%</b>	143,825,321 <b>32.726%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	07-01-2014 thru 07-31-2015	48,863,808 <b>100.000%</b>	35,343,179 <b>72.330%</b>	13,520,629 <b>27.670%</b>	
14	Net Allocated Schedule M's - AMA Percent	08-01-2014 thru 07-31-2015	-58,285,777 <b>100.000%</b>	-39,054,332 <b>67.005%</b>	-19,231,445 <b>32.995%</b>	

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Twelve Months Ended July 31, 2015

Average of Monthly Averages Basis

Report ID:

**G-ALL-12A**

AVISTA UTILITIES

99            Input    Not Allocated

0.000%

0.000%

0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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
<b>REVENUES</b>										
<b>SALES OF GAS:</b>										
99	480000 Residential	140,297,431	0	140,297,431	98,253,312	0	98,253,312	42,044,119	0	42,044,119
99	4812XX Commercial - Firm & Interruptible	71,673,228	0	71,673,228	51,143,315	0	51,143,315	20,529,913	0	20,529,913
99	4813XX Industrial-Firm	3,518,138	0	3,518,138	1,989,266	0	1,989,266	1,528,872	0	1,528,872
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	276,977	0	276,977	240,952	0	240,952	36,025	0	36,025
99	499XXX Unbilled Revenue	(388,141)	0	(388,141)	(199,000)	0	(199,000)	(189,141)	0	(189,141)
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>		<b>215,377,633</b>	<b>0</b>	<b>215,377,633</b>	<b>151,427,845</b>	<b>0</b>	<b>151,427,845</b>	<b>63,949,788</b>	<b>0</b>	<b>63,949,788</b>
<b>OTHER OPERATING REVENUES:</b>										
99	483XXX Sales for Resale	142,611,308	0	142,611,308	96,307,213	0	96,307,213	46,304,095	0	46,304,095
4	488000 Miscellaneous Service Revenues	14,760	0	14,760	8,040	0	8,040	6,720	0	6,720
99	4893XX Transportation Revenues	4,511,723	0	4,511,723	4,084,549	0	4,084,549	427,174	0	427,174
99	493000 Rent from Gas Property	2,422	0	2,422	2,422	0	2,422	0	0	0
4	495XXX Other Gas Revenues	9,648,574	318,381	9,966,955	8,195,824	225,280	8,421,104	1,452,750	93,101	1,545,851
99	496100 Provision for Rate Refund	(81,712)	0	(81,712)	0	0	0	(81,712)	0	(81,712)
<b>TOTAL OTHER OPERATING REVENUES</b>		<b>156,707,075</b>	<b>318,381</b>	<b>157,025,456</b>	<b>108,598,048</b>	<b>225,280</b>	<b>108,823,328</b>	<b>48,109,027</b>	<b>93,101</b>	<b>48,202,128</b>
<b>TOTAL GAS REVENUES</b>		<b>372,084,708</b>	<b>318,381</b>	<b>372,403,089</b>	<b>260,025,893</b>	<b>225,280</b>	<b>260,251,173</b>	<b>112,058,815</b>	<b>93,101</b>	<b>112,151,916</b>
<b>PRODUCTION EXPENSES:</b>										
G-804	804/805 City Gate Purchases	245,182,956	0	245,182,956	167,739,662	0	167,739,662	77,443,294	0	77,443,294
99	808XXX Net Natural Gas Storage Transactions	7,775,937	0	7,775,937	5,935,437	0	5,935,437	1,840,500	0	1,840,500
99	811000 Gas Used for Products Extraction	(671,208)	0	(671,208)	(454,014)	0	(454,014)	(217,194)	0	(217,194)
10	813000 Other Gas Expenses	0	965,219	965,219	0	664,437	664,437	0	300,782	300,782
99	813010 Gas Technology Institute (GTI) Expenses	94,014	0	94,014	66,409	0	66,409	27,605	0	27,605
<b>TOTAL PRODUCTION EXPENSES</b>		<b>252,381,699</b>	<b>965,219</b>	<b>253,346,918</b>	<b>173,287,494</b>	<b>664,437</b>	<b>173,951,931</b>	<b>79,094,205</b>	<b>300,782</b>	<b>79,394,987</b>
<b>UNDERGROUND STORAGE EXPENSES:</b>										
1	814000 Supervision & Engineering	0	13,418	13,418	0	9,505	9,505	0	3,913	3,913
1	824000 Other Expenses	0	624,624	624,624	0	442,484	442,484	0	182,140	182,140
1	837000 Other Equipment	0	578,198	578,198	0	409,595	409,595	0	168,603	168,603
<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>		<b>0</b>	<b>1,216,240</b>	<b>1,216,240</b>	<b>0</b>	<b>861,584</b>	<b>861,584</b>	<b>0</b>	<b>354,656</b>	<b>354,656</b>
G-DEPX	Depreciation Expense-Underground Storage	0	596,508	596,508	0	422,566	422,566	0	173,942	173,942
G-AMTX	Amortization Expense-Underground Storage	0	227	227	0	161	161	0	66	66
G-OTX	Taxes Other Than FIT	0	411,955	411,955	0	291,829	291,829	0	120,126	120,126
<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>		<b>0</b>	<b>1,008,690</b>	<b>1,008,690</b>	<b>0</b>	<b>714,556</b>	<b>714,556</b>	<b>0</b>	<b>294,134</b>	<b>294,134</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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	2,224,930	2,224,930	0	1,576,140	1,576,140	0	648,790	648,790



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AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>DISTRIBUTION EXPENSES:</b>									
	<b>OPERATION</b>									
3	870000 Supervision & Engineering	417,603	1,153,610	1,571,213	357,427	742,660	1,100,087	60,176	410,950	471,126
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,138,386	836,178	3,974,564	2,419,816	538,306	2,958,122	718,570	297,872	1,016,442
3	875000 Measuring & Reg Sta Exp-General	99,995	0	99,995	72,368	0	72,368	27,627	0	27,627
3	876000 Measuring & Reg Sta Exp-Industrial	4,420	0	4,420	1,831	0	1,831	2,589	0	2,589
3	877000 Measuring & Reg Sta Exp-City Gate	139,360	0	139,360	72,869	0	72,869	66,491	0	66,491
3	878000 Meter & House Regulator Expenses	583,490	52,163	635,653	242,087	33,581	275,668	341,403	18,582	359,985
3	879000 Customer Installation Expenses	1,798,316	142,615	1,940,931	1,092,502	91,811	1,184,313	705,814	50,804	756,618
3	880000 Other Expenses	1,491,791	729,369	2,221,160	981,239	469,546	1,450,785	510,552	259,823	770,375
3	881000 Rents	5,136	33,605	38,741	5,136	21,634	26,770	0	11,971	11,971
	<b>MAINTENANCE</b>									
3	885000 Supervision & Engineering	92,639	(2,189)	90,450	38,356	(1,409)	36,947	54,283	(780)	53,503
3	887000 Mains	1,707,860	214	1,708,074	1,133,147	138	1,133,285	574,713	76	574,789
3	889000 Measuring & Reg Sta Exp-General	259,321	217	259,538	177,501	140	177,641	81,820	77	81,897
3	890000 Measuring & Reg Sta Exp-Industrial	228,625	0	228,625	64,611	0	64,611	164,014	0	164,014
3	891000 Measuring & Reg Sta Exp-City Gate	95,455	0	95,455	43,402	0	43,402	52,053	0	52,053
3	892000 Services	1,721,878	2,514	1,724,392	948,500	1,618	950,118	773,378	896	774,274
3	893000 Meters & House Regulators	1,341,025	732,018	2,073,043	798,759	471,251	1,270,010	542,266	260,767	803,033
3	894000 Other Equipment	1,144	175,917	177,061	811	113,250	114,061	333	62,667	63,000
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>13,126,444</b>	<b>3,856,231</b>	<b>16,982,675</b>	<b>8,450,362</b>	<b>2,482,526</b>	<b>10,932,888</b>	<b>4,676,082</b>	<b>1,373,705</b>	<b>6,049,787</b>
G-DEPX	Depreciation Expense-Distribution	13,184,887	64,681	13,249,568	8,788,011	44,415	8,832,426	4,396,876	20,266	4,417,142
G-OTX	Taxes Other Than FIT	16,519,786	0	16,519,786	14,028,925	0	14,028,925	2,490,861	0	2,490,861
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>29,704,673</b>	<b>64,681</b>	<b>29,769,354</b>	<b>22,816,936</b>	<b>44,415</b>	<b>22,861,351</b>	<b>6,887,737</b>	<b>20,266</b>	<b>6,908,003</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>42,831,117</b>	<b>3,920,912</b>	<b>46,752,029</b>	<b>31,267,298</b>	<b>2,526,941</b>	<b>33,794,239</b>	<b>11,563,819</b>	<b>1,393,971</b>	<b>12,957,790</b>

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For Twelve Months 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	
	<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	211,288	211,288	0	140,135	140,135	0	71,153	71,153
2	902000	Meter Reading Expenses	1,732,203	90,156	1,822,359	1,565,185	59,795	1,624,980	167,018	30,361	197,379
G-903	903XXX	Customer Records & Collection Expenses	631,067	4,458,929	5,089,996	409,159	2,957,340	3,366,499	221,908	1,501,589	1,723,497
2	904000	Uncollectible Accounts	0	1,824,523	1,824,523	0	1,210,097	1,210,097	0	614,426	614,426
2	905000	Misc Customer Accounts	0	147,425	147,425	0	97,778	97,778	0	49,647	49,647
	<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>		<b>2,363,270</b>	<b>6,732,321</b>	<b>9,095,591</b>	<b>1,974,344</b>	<b>4,465,145</b>	<b>6,439,489</b>	<b>388,926</b>	<b>2,267,176</b>	<b>2,656,102</b>
	<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
G-908	908XXX	Customer Assistance Expenses	5,256,612	163,424	5,420,036	5,193,537	108,389	5,301,926	63,075	55,035	118,110
2	909000	Advertising	0	547,597	547,597	0	363,188	363,188	0	184,409	184,409
2	910000	Misc Customer Service & Info Exp	0	94,513	94,513	0	62,685	62,685	0	31,828	31,828
	<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>		<b>5,256,612</b>	<b>805,534</b>	<b>6,062,146</b>	<b>5,193,537</b>	<b>534,262</b>	<b>5,727,799</b>	<b>63,075</b>	<b>271,272</b>	<b>334,347</b>
	<b>SALES EXPENSES:</b>										
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
	<b>TOTAL SALES EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000 Salaries	109,092	7,494,465	7,603,557	70,620	5,302,934	5,373,554	38,472	2,191,531	2,230,003
4	921000 Office Supplies & Expenses	366	1,192,195	1,192,561	365	843,573	843,938	1	348,622	348,623
4	922000 Admin. Expenses Transferred - Credit	0	(19,256)	(19,256)	0	(13,625)	(13,625)	0	(5,631)	(5,631)
4	923000 Outside Services Employed	38	3,034,510	3,034,548	38	2,147,159	2,147,197	0	887,351	887,351
4	924000 Property Insurance Premium	0	327,093	327,093	0	231,444	231,444	0	95,649	95,649
4	925XXX Injuries and Damages	12,132	904,250	916,382	12,089	639,829	651,918	43	264,421	264,464
4	926XXX Employee Pensions and Benefits	0	630,476	630,476	0	446,112	446,112	0	184,364	184,364
4	928000 Regulatory Commission Expenses	836,567	192,035	1,028,602	596,084	135,880	731,964	240,483	56,155	296,638
4	930000 Miscellaneous General Expenses	38,110	1,122,524	1,160,634	25,707	794,276	819,983	12,403	328,248	340,651
4	931000 Rents	8,498	246,300	254,798	8,498	174,277	182,775	0	72,023	72,023
4	935000 Maintenance of General Plant	408,861	2,313,742	2,722,603	312,491	1,637,158	1,949,649	96,370	676,584	772,954
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>		<b>1,413,664</b>	<b>17,438,334</b>	<b>18,851,998</b>	<b>1,025,892</b>	<b>12,339,017</b>	<b>13,364,909</b>	<b>387,772</b>	<b>5,099,317</b>	<b>5,487,089</b>
G-DEPX	Depreciation Expense-General Plant	370,330	3,267,719	3,638,049	255,236	2,312,172	2,567,408	115,094	955,547	1,070,641
G-AMTX	Amortization Expense - General Plant - 303000	28,920	113,866	142,786	24,862	80,569	105,431	4,058	33,297	37,355
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	2,281	3,250,784	3,253,065	0	2,300,190	2,300,190	2,281	950,594	952,875
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	5,553	5,553	0	3,929	3,929	0	1,624	1,624
99	407025 WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229 Idaho Earnings Test Amortization	(577,650)	0	(577,650)	0	0	0	(577,650)	0	(577,650)
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	(352,072)	0	(352,072)	0	0	0	(352,072)	0	(352,072)
<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>		<b>(528,191)</b>	<b>6,637,922</b>	<b>6,109,731</b>	<b>280,098</b>	<b>4,696,860</b>	<b>4,976,958</b>	<b>(808,289)</b>	<b>1,941,062</b>	<b>1,132,773</b>
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>		<b>885,473</b>	<b>24,076,256</b>	<b>24,961,729</b>	<b>1,305,990</b>	<b>17,035,877</b>	<b>18,341,867</b>	<b>(420,517)</b>	<b>7,040,379</b>	<b>6,619,862</b>
<b>TOTAL EXPENSES BEFORE FIT</b>		<b>303,718,171</b>	<b>38,725,172</b>	<b>342,443,343</b>	<b>213,028,663</b>	<b>26,802,802</b>	<b>239,831,465</b>	<b>90,689,508</b>	<b>11,922,370</b>	<b>102,611,878</b>
<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>				<b>29,959,746</b>			<b>20,419,708</b>			
G-FIT	FEDERAL INCOME TAX			(10,033,502)			(6,770,298)	(3,263,204)		
G-FIT	DEFERRED FEDERAL INCOME TAX			18,542,217			12,621,716	5,920,501		
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(31,700)			(20,484)	(11,216)		
<b>GAS NET OPERATING INCOME (LOSS)</b>				<b>21,482,731</b>			<b>14,588,774</b>	<b>6,893,957</b>		

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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
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ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%			70.840%			29.160%
G-ALL	2	Number of Customers - AMA	100.000%			66.324%			33.676%
G-ALL	3	Direct Distribution Operating Expense	100.000%			64.377%			35.623%
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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12A</b>
For Twelve Months 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	52,080	318,381	370,461	52,080	225,280	277,360	0	93,101	93,101
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,000	0	4,500,000	3,047,250	0	3,047,250	1,452,750	0	1,452,750
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	4,377,967	0	4,377,967	4,377,967	0	4,377,967	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	718,527	0	718,527	718,527	0	718,527	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	9,648,574	318,381	9,966,955	8,195,824	225,280	8,421,104	1,452,750	93,101	1,545,851

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:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12A</b>
For Twelve Months 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	188,985,995	0	188,985,995	127,787,699	0	127,787,699	61,198,296	0	61,198,296
1	804001	Pipeline Demand Costs	27,277,251	0	27,277,251	19,283,507	0	19,283,507	7,993,744	0	7,993,744
1	804002	Transport Variable Charges	953,994	0	953,994	676,871	0	676,871	277,123	0	277,123
6	804010	Gas Costs - Fixed Hedge	(42,819)	0	(42,819)	(22,919)	0	(22,919)	(19,900)	0	(19,900)
6	804014	GTI Contributions	0	0	0	(442)	0	(442)	442	0	442
6	804017	Transaction Fees	396,452	0	396,452	267,351	0	267,351	129,101	0	129,101
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	7,979,332	0	7,979,332	5,496,857	0	5,496,857	2,482,475	0	2,482,475
6	804700	Gas Costs - Offsystem Bookout	2,751,726	0	2,751,726	1,874,542	0	1,874,542	877,184	0	877,184
6	804711	Gas Costs - Offsystem Bookout Offset	(2,751,726)	0	(2,751,726)	(1,874,542)	0	(1,874,542)	(877,184)	0	(877,184)
6	804730	Gas Costs - Intracompany LDC Gas	16,646,328	0	16,646,328	11,360,068	0	11,360,068	5,286,260	0	5,286,260
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(3,481,571)	0	(3,481,571)	(1,599,859)	0	(1,599,859)	(1,881,712)	0	(1,881,712)
99	805111	Amortize ID Holdback	(445,085)	0	(445,085)	0	0	0	(445,085)	0	(445,085)
99	805120	Gas Expense - Rate Deferrals	6,913,079	0	6,913,079	4,490,529	0	4,490,529	2,422,550	0	2,422,550
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>245,182,956</b>	<b>0</b>	<b>245,182,956</b>	<b>167,739,662</b>	<b>0</b>	<b>167,739,662</b>	<b>77,443,294</b>	<b>0</b>	<b>77,443,294</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	6	Actual Therms Purchased	100.000%	68.668%	31.332%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 903</b>	<b>G-903-12A</b>
For Twelve Months 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	631,067	4,458,929	5,089,996	409,159	2,957,340	3,366,499	221,908	1,501,589	1,723,497
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			631,067	4,458,929	5,089,996	409,159	2,957,340	3,366,499	221,908	1,501,589	1,723,497

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.324%	33.676%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.274%	32.726%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months 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	224,493	163,424	387,917	161,418	108,389	269,807	63,075	55,035	118,110
99	908600	Public Purpose Tariff Rider Expense Offset	4,880,233	0	4,880,233	4,880,233	0	4,880,233	0	0	0
99	908610	Limited Income Tax Refund Program	155,406	0	155,406	155,406	0	155,406	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(3,520)	0	(3,520)	(3,520)	0	(3,520)	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			5,256,612	163,424	5,420,036	5,193,537	108,389	5,301,926	63,075	55,035	118,110

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.324%	33.676%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: <b>G-INT-12A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months 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	376,121,988	254,959,058	121,162,930
	Interest Deduction for FIT Calculation	10,441,652	7,087,862	3,353,790
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
<b>FEDERAL INCOME TAXES--GAS</b>		Report ID:		
For Twelve Months Ended July 31, 2015		<b>G-FIT-12A</b>		
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	372,403,089	260,251,173	112,151,916
G-OPS	Operating & Maintenance Expense	305,555,568	211,278,600	94,276,968
G-OPS	Book Deprec/Amort and Reg Amortizations	19,956,034	14,232,111	5,723,923
G-OTX	Taxes Other than FIT	16,931,741	14,320,754	2,610,987
	Net Operating Income Before FIT	29,959,746	20,419,708	9,540,038
G-INT	Less: Interest Expense	10,441,652	7,087,862	3,353,790
G-SCM	Schedule M Adjustments	(48,185,242)	(32,675,555)	(15,509,687)
	Taxable Net Operating Income	(28,667,148)	(19,343,709)	(9,323,439)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(10,033,502)	(6,770,298)	(3,263,204)
G-DTE	Deferred FIT	18,542,217	12,621,716	5,920,501
99	411400 Amortized Investment Tax Credit	(31,700)	(20,484)	(11,216)
	Total FIT/Deferred FIT & ITC	8,477,015	5,830,934	2,646,081
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ITEMS**  
For Twelve Months Ended July 31, 2015  
Average of Monthly Averages Basis

Report ID:  
**G-SCM-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	13,586,419	7,299,338	20,885,757	9,068,109	5,164,003	14,232,112	4,518,310	2,135,335	6,653,645
12	997001	Contributions In Aid of Construction	0	428,833	428,833	0	288,493	288,493	0	140,340	140,340
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	510,535	510,535	0	361,244	361,244	0	149,291	149,291
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	2,986,423	0	2,986,423	2,890,670	0	2,890,670	95,753	0	95,753
4	997015	Airplane Lease Payments	0	126,957	126,957	0	89,832	89,832	0	37,125	37,125
12	997016	Redemption Expense Amortization	0	304,237	304,237	0	204,672	204,672	0	99,565	99,565
4	997020	FAS87 Current Pension Accrual	0	993,369	993,369	0	702,888	702,888	0	290,481	290,481
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(4,555,002)	0	(4,555,002)	(4,555,002)	0	(4,555,002)	0	0	0
12	997032	Interest Rate Swaps	0	1,172,048	1,172,048	0	788,484	788,484	0	383,564	383,564
4	997033	DSM Tariff Rider	(1,065,775)	(1)	(1,065,776)	(1,021,479)	(1)	(1,021,480)	(44,296)	0	(44,296)
12	997048	AFUDC	0	(292,375)	(292,375)	0	(196,692)	(196,692)	0	(95,683)	(95,683)
11	997049	Tax Depreciation	0	(44,666,253)	(44,666,253)	0	(30,202,427)	(30,202,427)	0	(14,463,826)	(14,463,826)
1	997055	Deferred Gas Exchange	0	10	10	0	7	7	0	3	3
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(20,603)	0	(20,603)	(3,520)	0	(3,520)	(17,083)	0	(17,083)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,513,950	1,513,950	0	1,023,703	1,023,703	0	490,247	490,247
4	997081	Deferred Compensation	0	(97,410)	(97,410)	0	(68,925)	(68,925)	0	(28,485)	(28,485)
4	997082	Meal Disallowances	0	112,654	112,654	0	79,712	79,712	0	32,942	32,942
4	997083	Paid Time Off	0	72,726	72,726	0	51,459	51,459	0	21,267	21,267
2	997084	Customer Uncollectibles	0	846,905	846,905	0	561,701	561,701	0	285,204	285,204
99	997098	Provision for Rate Refund	81,712	0	81,712	0	0	0	81,712	0	81,712
12	997101	Repairs 481 (a)	0	(26,611,300)	(26,611,300)	0	(17,902,486)	(17,902,486)	0	(8,708,814)	(8,708,814)
12	997102	Amort Idaho Earnings Test (254229)	(560,567)	0	(560,567)	0	0	0	(560,567)	0	(560,567)
99	997103	Def Project Compass	(352,072)	0	(352,072)	0	0	0	(352,072)	0	(352,072)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>11,013,174</b>	<b>(58,285,777)</b>	<b>(48,185,242)</b>	<b>6,378,778</b>	<b>(39,054,333)</b>	<b>(32,675,555)</b>	<b>3,721,757</b>	<b>(19,231,444)</b>	<b>(15,509,687)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.840%	29.160%
G-ALL	2	Number of Customers - AMA	100.000%	66.324%	33.676%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	68.668%	31.332%
G-ALL	11	Book Depreciation	100.000%	67.618%	32.382%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.274%	32.726%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months 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	17,386,453	11,649,793	5,736,660
99	410100	Deferred Federal Income Tax Exp	1,436,331	1,163,517	272,814
		<b>SUBTOTAL</b>	<b>18,822,784</b>	<b>12,813,310</b>	<b>6,009,474</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(287,778)	(192,826)	(94,952)
99	411100	Deferred Federal Income Tax Exp	7,211	1,232	5,979
		<b>SUBTOTAL</b>	<b>(280,567)</b>	<b>(191,594)</b>	<b>(88,973)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>18,542,217</b>	<b>12,621,716</b>	<b>5,920,501</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.005%	32.995%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-12A</b>
For Twelve Months 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	411,955	411,955	0	291,829	291,829	0	120,126	120,126
		TOTAL UNDERGROUND STORAGE TAX	0	411,955	411,955	0	291,829	291,829	0	120,126	120,126
		DISTRIBUTION									
99	408110	State Excise Tax	5,816,736	0	5,816,736	5,816,736	0	5,816,736	0	0	0
99	408120	Municipal Occupation & License Tax	6,746,019	0	6,746,019	5,600,506	0	5,600,506	1,145,513	0	1,145,513
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	4,035,189	0	4,035,189	2,611,683	0	2,611,683	1,423,506	0	1,423,506
99	409100	State Income Tax	(78,158)	0	(78,158)	0	0	0	(78,158)	0	(78,158)
		TOTAL DISTRIBUTION TAX	16,519,786	0	16,519,786	14,028,925	0	14,028,925	2,490,861	0	2,490,861
		TOTAL TAXES OTHER THAN FIT	16,519,786	411,955	16,931,741	14,028,925	291,829	14,320,754	2,490,861	120,126	2,610,987

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
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RESULTS OF OPERATIONS
<b>GAS UTILITY PLANT</b>
For Twelve Months Ended July 31, 2015
Average of Monthly Averages Basis

Report ID:  
**G-PLT-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,203,631	1,718,208	2,921,839	1,022,594	1,215,770	2,238,364	181,037	502,438	683,475
4	3031XX	Misc Intangible IT Plant (3031XX)	14,038	21,802,005	21,816,043	0	15,426,663	15,426,663	14,038	6,375,342	6,389,380
		TOTAL INTANGIBLE PLANT	1,217,669	23,520,213	24,737,882	1,022,594	16,642,433	17,665,027	195,075	6,877,780	7,072,855
		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	1,631,019	1,631,019	0	1,155,414	1,155,414	0	475,605	475,605
1	352XXX	Wells	0	18,571,194	18,571,194	0	13,155,834	13,155,834	0	5,415,360	5,415,360
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	11,756,113	11,756,113	0	8,328,030	8,328,030	0	3,428,083	3,428,083
1	355000	Measuring & Regulating Equipment	0	425,288	425,288	0	301,274	301,274	0	124,014	124,014
1	356000	Purification Equipment	0	403,713	403,713	0	285,990	285,990	0	117,723	117,723
1	357000	Other Equipment	0	1,739,288	1,739,288	0	1,232,112	1,232,112	0	507,176	507,176
		TOTAL UNDERGROUND STORAGE PLANT	0	36,037,899	36,037,899	0	25,529,247	25,529,247	0	10,508,652	10,508,652
		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	174,117	0	174,117	110,982	0	110,982	63,135	0	63,135
6	375000	Structures & Improvements	857,149	4,469	861,618	541,999	3,069	545,068	315,150	1,400	316,550
6	376000	Mains	263,331,204	2,512,521	265,843,725	172,168,868	1,725,298	173,894,166	91,162,336	787,223	91,949,559
6	378000	Measuring & Reg Station Equip-General	5,337,726	127,091	5,464,817	3,227,075	87,271	3,314,346	2,110,651	39,820	2,150,471
6	379000	Measuring & Reg Station Equip-City Gate	6,226,300	0	6,226,300	1,906,943	0	1,906,943	4,319,357	0	4,319,357
6	380000	Services	179,261,395	0	179,261,395	122,510,619	0	122,510,619	56,750,776	0	56,750,776
6	381000	Meters	68,255,494	0	68,255,494	45,618,212	0	45,618,212	22,637,282	0	22,637,282
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	3,259,944	0	3,259,944	2,548,466	0	2,548,466	711,478	0	711,478
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	526,791,924	2,644,081	529,436,005	348,697,089	1,815,638	350,512,727	178,094,835	828,443	178,923,278
		GENERAL PLANT									
4	389XXX	Land & Land Rights	670,155	995,461	1,665,616	577,219	704,368	1,281,587	92,936	291,093	384,029
4	390XXX	Structures & Improvements	4,940,938	17,629,855	22,570,793	3,728,702	12,474,533	16,203,235	1,212,236	5,155,322	6,367,558
4	391XXX	Office Furniture & Equipment	24,853	10,815,066	10,839,919	8,185	7,652,524	7,660,709	16,668	3,162,542	3,179,210
4	392XXX	Transportation Equipment	8,946,570	1,963,571	10,910,141	6,735,353	1,389,384	8,124,737	2,211,217	574,187	2,785,404
4	393000	Stores Equipment	151,757	557,762	709,519	114,297	394,661	508,958	37,460	163,101	200,561
4	394000	Tools, Shop & Garage Equipment	2,565,240	3,944,989	6,510,229	2,003,845	2,791,395	4,795,240	561,395	1,153,594	1,714,989

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

Report ID:  
**G-PLT-12A**

**AVISTA UTILITIES**

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	48,562	353,864	402,426	36,625	250,387	287,012	11,937	103,477	115,414
4	396XXX	Power Operated Equipment	3,719,747	1,107,018	4,826,765	2,752,316	783,304	3,535,620	967,431	323,714	1,291,145
4	397XXX	Communications Equipment	2,248,209	8,411,230	10,659,439	830,874	5,951,618	6,782,492	1,417,335	2,459,612	3,876,947
4	398000	Miscellaneous Equipment	1,060	100,815	101,875	1,060	71,335	72,395	0	29,480	29,480
		<b>TOTAL GENERAL PLANT</b>	<b>23,317,091</b>	<b>45,879,631</b>	<b>69,196,722</b>	<b>16,788,476</b>	<b>32,463,509</b>	<b>49,251,985</b>	<b>6,528,615</b>	<b>13,416,122</b>	<b>19,944,737</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>551,326,684</b>	<b>108,081,824</b>	<b>659,408,508</b>	<b>366,508,159</b>	<b>76,450,827</b>	<b>442,958,986</b>	<b>184,818,525</b>	<b>31,630,997</b>	<b>216,449,522</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(13,530,685)	(13,530,685)	0	(9,585,137)	(9,585,137)	0	(3,945,548)	(3,945,548)
G-ADEP		Distribution Plant	(177,229,692)	(1,510,187)	(178,739,879)	(117,593,168)	(1,037,015)	(118,630,183)	(59,636,524)	(473,172)	(60,109,696)
G-ADEP		General Plant	(7,192,513)	(13,092,551)	(20,285,064)	(4,610,541)	(9,264,027)	(13,874,568)	(2,581,972)	(3,828,524)	(6,410,496)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(184,422,205)</b>	<b>(28,133,423)</b>	<b>(212,555,628)</b>	<b>(122,203,709)</b>	<b>(19,886,179)</b>	<b>(142,089,888)</b>	<b>(62,218,496)</b>	<b>(8,247,244)</b>	<b>(70,465,740)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAAMT		General Plant - 303000	(170,201)	(166,938)	(337,139)	(118,776)	(118,122)	(236,898)	(51,425)	(48,816)	(100,241)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(4,169)	(6,738,564)	(6,742,733)	0	(4,768,073)	(4,768,073)	(4,169)	(1,970,491)	(1,974,660)
G-AAAMT		Underground Storage	0	(239,878)	(239,878)	0	(169,930)	(169,930)	0	(69,948)	(69,948)
G-AAAMT		General Plant - 390200, 396200	(4,598)	(43,252)	(47,850)	(3,634)	(30,604)	(34,238)	(964)	(12,648)	(13,612)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(178,968)</b>	<b>(7,188,632)</b>	<b>(7,367,600)</b>	<b>(122,410)</b>	<b>(5,086,729)</b>	<b>(5,209,139)</b>	<b>(56,558)</b>	<b>(2,101,903)</b>	<b>(2,158,461)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(184,601,173)</b>	<b>(35,322,055)</b>	<b>(219,923,228)</b>	<b>(122,326,119)</b>	<b>(24,972,908)</b>	<b>(147,299,027)</b>	<b>(62,275,054)</b>	<b>(10,349,147)</b>	<b>(72,624,201)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>366,725,511</b>	<b>72,759,769</b>	<b>439,485,280</b>	<b>244,182,040</b>	<b>51,477,919</b>	<b>295,659,959</b>	<b>122,543,471</b>	<b>21,281,850</b>	<b>143,825,321</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(80,167,286)	(80,167,286)	0	(53,931,740)	(53,931,740)	0	(26,235,546)	(26,235,546)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(14,519,571)	(14,519,571)	0	(10,263,688)	(10,263,688)	0	(4,255,883)	(4,255,883)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(107,919)	(107,919)	0	(76,361)	(76,361)	0	(31,558)	(31,558)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,004,190)	(1,004,190)	0	(675,559)	(675,559)	0	(328,631)	(328,631)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(95,798,966)</b>	<b>(95,798,966)</b>	<b>0</b>	<b>(64,947,348)</b>	<b>(64,947,348)</b>	<b>0</b>	<b>(30,851,618)</b>	<b>(30,851,618)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>366,725,511</b>	<b>(23,039,197)</b>	<b>343,686,314</b>	<b>244,182,040</b>	<b>(13,469,429)</b>	<b>230,712,611</b>	<b>122,543,471</b>	<b>(9,569,768)</b>	<b>112,973,703</b>

**ALLOCATION RATIOS:**

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	68.668%	31.332%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.274%	32.726%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months 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	366,725,511	(23,039,197)	343,686,314	244,182,040	(13,469,429)	230,712,611	122,543,471	(9,569,768)	112,973,703
	OTHER ADJUSTMENTS:									
4	253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,059,886	4,059,886	0	1,671,178	1,671,178
1	164100 Gas Inventory--Jackson Prairie	0	17,372,690	17,372,690	0	12,306,814	12,306,814	0	5,065,876	5,065,876
4	252000 Customer Advances	(80,530)	(6)	(80,536)	(11,804)	(4)	(11,808)	(68,726)	(2)	(68,728)
99	235199 Customer Deposits	(506,554)	0	(506,554)	(506,554)	0	(506,554)	0	0	0
C-WKC	Working Capital	8,398,109	1,520,901	9,919,010	8,398,109	0	8,398,109	0	1,520,901	1,520,901
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	7,811,025	24,624,649	32,435,674	7,879,751	16,366,696	24,246,447	(68,726)	8,257,953	8,189,227
	NET RATE BASE	374,536,536	1,585,452	376,121,988	252,061,791	2,897,267	254,959,058	122,474,745	(1,311,815)	121,162,930

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12A</b>
For Twelve Months 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
<b>Electric Production</b>													
Steam (ED-AN)	7,809,003	7,809,003											
Hydro (ED-AN)	8,554,665	8,554,665											
Other (ED-AN)	9,382,105	9,382,105											
<b>Total Electric Production</b>	<b>25,745,773</b>	<b>25,745,773</b>											
<b>Electric Transmission</b>													
ED-AN	10,760,667	10,760,667											
<b>Total Electric Transmission</b>	<b>10,760,667</b>	<b>10,760,667</b>											
<b>Electric Distribution</b>													
ED-AN	16,283	16,283											
ED-ID	14,897,618	14,897,618											
ED-WA	24,727,209	24,727,209											
<b>Total Electric Distribution</b>	<b>39,641,110</b>	<b>39,641,110</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	596,508		596,508			596,508	596,508		422,566	422,566		173,942	173,942
GD-OR	115,954			115,954									
<b>Total Gas Underground Storage</b>	<b>712,462</b>		<b>596,508</b>	<b>115,954</b>		<b>596,508</b>	<b>596,508</b>		<b>422,566</b>	<b>422,566</b>		<b>173,942</b>	<b>173,942</b>
<b>Gas Distribution</b>													
6 GD-AN	64,681		64,681			64,681	64,681		44,415	44,415		20,266	20,266
GD-ID	4,396,876		4,396,876		4,396,876	4,396,876	4,396,876				4,396,876		4,396,876
GD-WA	8,788,011		8,788,011		8,788,011	8,788,011	8,788,011	8,788,011		8,788,011			
GD-OR	5,826,746			5,826,746									
<b>Total Gas Distribution</b>	<b>19,076,314</b>		<b>13,249,568</b>	<b>5,826,746</b>	<b>13,184,887</b>	<b>64,681</b>	<b>13,249,568</b>	<b>8,788,011</b>	<b>44,415</b>	<b>8,832,426</b>	<b>4,396,876</b>	<b>20,266</b>	<b>4,417,142</b>
<b>General Plant</b>													
ED-AN	2,717,112	2,717,112											
ED-ID	177,700	177,700											
ED-WA	1,088,249	1,088,249											
7,4 CD-AA	14,728,445	10,537,761	2,909,015	1,281,669		2,909,015	2,909,015		2,058,361	2,058,361		850,654	850,654
9,4 CD-AN	703,525	553,984	149,541			149,541	149,541		105,812	105,812		43,729	43,729
9 CD-ID	319,321	251,446	67,875		67,875	67,875	67,875				67,875		67,875
9 CD-WA	178,232	140,347	37,885		37,885	37,885	37,885	37,885		37,885			
8,4 GD-AA	248,927		171,964	76,963		171,964	171,964		121,678	121,678		50,286	50,286
4 GD-AN	37,199		37,199			37,199	37,199		26,321	26,321		10,878	10,878
GD-ID	47,219		47,219		47,219	47,219	47,219				47,219		47,219
GD-WA	217,351		217,351		217,351	217,351	217,351	217,351		217,351			
GD-OR	209,123			209,123									
<b>Total General Plant</b>	<b>20,672,403</b>	<b>15,466,599</b>	<b>3,638,049</b>	<b>1,567,755</b>	<b>370,330</b>	<b>3,267,719</b>	<b>3,638,049</b>	<b>255,236</b>	<b>2,312,172</b>	<b>2,567,408</b>	<b>115,094</b>	<b>955,547</b>	<b>1,070,641</b>
<b>Total Depreciation Expense</b>	<b>116,608,729</b>	<b>91,614,149</b>	<b>17,484,125</b>	<b>7,510,455</b>	<b>13,555,217</b>	<b>3,928,908</b>	<b>17,484,125</b>	<b>9,043,247</b>	<b>2,779,153</b>	<b>11,822,400</b>	<b>4,511,970</b>	<b>1,149,755</b>	<b>5,661,725</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12A</b>
For Twelve Months 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	68.668%	31.332%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12A</b>
For Twelve Months Ended July 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	918,400	918,400											
Misc Intangible Plt (303000)	ED-AN	218,135	218,135											
<b>Total Production/Transmission</b>		<b>1,136,535</b>	<b>1,136,535</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	24,153	24,153											
Misc Intangible Plt (303000)	ED-WA	2,844	2,844											
<b>Total Distribution</b>		<b>26,997</b>	<b>26,997</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	566,034	404,980	111,798	49,256	111,798	111,798	79,106	79,106		32,692	32,692		
9,4	CD-AN	9,729	7,661	2,068		2,068	2,068	1,463	1,463		605	605		
	GD-ID	4,058		4,058		4,058	4,058			4,058		4,058		
	GD-WA	24,862		24,862		24,862	24,862	24,862	24,862					
	GD-OR	8,068			8,068									
<b>Total General Plant - 303000</b>		<b>612,751</b>	<b>412,641</b>	<b>142,786</b>	<b>57,324</b>	<b>28,920</b>	<b>113,866</b>	<b>142,786</b>	<b>24,862</b>	<b>80,569</b>	<b>105,431</b>	<b>4,058</b>	<b>33,297</b>	<b>37,355</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	14,890,455	10,653,674	2,941,014	1,295,767	2,941,014	2,941,014	2,081,003	2,081,003		860,011	860,011		
9,4	CD-AN	9,330	7,347	1,983		1,983	1,983	1,403	1,403		580	580		
9,4	CD-ID	10,730	8,449	2,281		2,281	2,281			2,281		2,281		
	ED-AN	325,841	325,841											
	ED-ID	4,747	4,747											
	ED-WA	1,008,878	1,008,878											
8,4	GD-AA	444,168		306,840	137,328	306,840	306,840	217,114	217,114		89,726	89,726		
4	GD-AN	947		947		947	947	670	670		277	277		
	GD-OR	101			101									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>16,695,197</b>	<b>12,008,936</b>	<b>3,253,065</b>	<b>1,433,196</b>	<b>2,281</b>	<b>3,250,784</b>	<b>3,253,065</b>	<b>2,300,190</b>	<b>2,300,190</b>	<b>2,281</b>	<b>950,594</b>	<b>952,875</b>	
<b>Gas Underground Storage</b>														
1	GD-AN	227		227		227	227	161	161		66	66		
<b>Total Gas Underground Storage</b>		<b>227</b>		<b>227</b>		<b>227</b>	<b>227</b>	<b>161</b>	<b>161</b>		<b>66</b>	<b>66</b>		
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	28,116	20,116	5,553	2,447	5,553	5,553	3,929	3,929		1,624	1,624		
4	ED-AN	7,244	7,244											
	GD-OR	523			523									
<b>Total General Plant- 390200, 396200</b>		<b>35,883</b>	<b>27,360</b>	<b>5,553</b>	<b>2,970</b>		<b>5,553</b>	<b>5,553</b>	<b>3,929</b>	<b>3,929</b>		<b>1,624</b>	<b>1,624</b>	
<b>Total Amortization Expense</b>		<b>18,507,590</b>	<b>13,612,469</b>	<b>3,401,631</b>	<b>1,493,490</b>	<b>31,201</b>	<b>3,370,430</b>	<b>3,401,631</b>	<b>24,862</b>	<b>2,384,849</b>	<b>2,409,711</b>	<b>6,339</b>	<b>985,581</b>	<b>991,920</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			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:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months 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
<b>Electric Production</b>													
	Steam (ED-AN)	(288,364,104)	(288,364,104)										
	Hydro (ED-AN)	(131,325,139)	(131,325,139)										
	Other (ED-AN)	(94,221,559)	(94,221,559)										
<b>Total Electric Production</b>	<b>(513,910,802)</b>	<b>(513,910,802)</b>											
<b>Electric Transmission</b>													
	ED-AN	(194,632,831)	(194,632,831)										
<b>Total Electric Transmission</b>	<b>(194,632,831)</b>	<b>(194,632,831)</b>											
<b>Electric Distribution</b>													
	ED-AN	(2,701)	(2,701)										
	ED-ID	(165,386,713)	(165,386,713)										
	ED-WA	(264,791,978)	(264,791,978)										
<b>Total Electric Distribution</b>	<b>(430,181,392)</b>	<b>(430,181,392)</b>											
<b>Gas Underground Storage</b>													
1	GD-AN	(13,530,685)	(13,530,685)			(13,530,685)	(13,530,685)		(9,585,137)	(9,585,137)		(3,945,548)	(3,945,548)
	GD-OR	(638,726)		(638,726)									
<b>Total Gas Underground Storage</b>	<b>(14,169,411)</b>		<b>(13,530,685)</b>	<b>(638,726)</b>		<b>(13,530,685)</b>	<b>(13,530,685)</b>		<b>(9,585,137)</b>	<b>(9,585,137)</b>		<b>(3,945,548)</b>	<b>(3,945,548)</b>
<b>Gas Distribution</b>													
6	GD-AN	(1,510,187)	(1,510,187)			(1,510,187)	(1,510,187)		(1,037,015)	(1,037,015)		(473,172)	(473,172)
	GD-ID	(59,636,524)	(59,636,524)			(59,636,524)	(59,636,524)				(59,636,524)		(59,636,524)
	GD-WA	(117,593,168)	(117,593,168)			(117,593,168)	(117,593,168)	(117,593,168)		(117,593,168)			
	GD-OR	(92,770,709)		(92,770,709)									
<b>Total Gas Distribution</b>	<b>(271,510,588)</b>		<b>(178,739,879)</b>	<b>(92,770,709)</b>	<b>(177,229,692)</b>	<b>(1,510,187)</b>	<b>(178,739,879)</b>	<b>(117,593,168)</b>	<b>(1,037,015)</b>	<b>(118,630,183)</b>	<b>(59,636,524)</b>	<b>(473,172)</b>	<b>(60,109,696)</b>
<b>General Plant</b>													
	ED-AN	(39,267,141)	(39,267,141)										
	ED-ID	(7,066,058)	(7,066,058)										
	ED-WA	(15,556,916)	(15,556,916)										
7,4	CD-AA	(38,787,114)	(27,751,016)	(7,660,843)	(3,375,255)	(7,660,843)	(7,660,843)		(5,420,659)	(5,420,659)		(2,240,184)	(2,240,184)
9,4	CD-AN	(11,636,475)	(9,163,026)	(2,473,449)		(2,473,449)	(2,473,449)		(1,750,163)	(1,750,163)		(723,286)	(723,286)
9	CD-ID	(5,253,960)	(4,137,178)	(1,116,782)		(1,116,782)	(1,116,782)				(1,116,782)		(1,116,782)
9	CD-WA	(2,528,542)	(1,991,075)	(537,467)		(537,467)	(537,467)	(537,467)		(537,467)			
8,4	GD-AA	(1,696,535)		(1,172,000)	(524,535)	(1,172,000)	(1,172,000)		(829,284)	(829,284)		(342,716)	(342,716)
4	GD-AN	(1,786,259)		(1,786,259)		(1,786,259)	(1,786,259)		(1,263,921)	(1,263,921)		(522,338)	(522,338)
	GD-ID	(1,465,190)		(1,465,190)		(1,465,190)	(1,465,190)				(1,465,190)		(1,465,190)
	GD-WA	(4,073,074)		(4,073,074)		(4,073,074)	(4,073,074)	(4,073,074)		(4,073,074)			
	GD-OR	(4,218,713)		(4,218,713)									
<b>Total General Plant</b>	<b>(133,335,977)</b>	<b>(104,932,410)</b>	<b>(20,285,064)</b>	<b>(8,118,503)</b>	<b>(7,192,513)</b>	<b>(13,092,551)</b>	<b>(20,285,064)</b>	<b>(4,610,541)</b>	<b>(9,264,027)</b>	<b>(13,874,568)</b>	<b>(2,581,972)</b>	<b>(3,828,524)</b>	<b>(6,410,496)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,557,741,001)</b>	<b>(1,243,657,435)</b>	<b>(212,555,628)</b>	<b>(101,527,938)</b>	<b>(184,422,205)</b>	<b>(28,133,423)</b>	<b>(212,555,628)</b>	<b>(122,203,709)</b>	<b>(19,886,179)</b>	<b>(142,089,888)</b>	<b>(62,218,496)</b>	<b>(8,247,244)</b>	<b>(70,465,740)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 11/4/2015 8:27 AM

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months 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	68.668%	31.332%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAAMT-12A</b>
For Twelve Months 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	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(8,381,087)	(8,381,087)											
Misc Intangible Plt (303000)	ED-AN	(910,841)	(910,841)											
<b>Total Production/Transmission</b>		<b>(9,291,928)</b>	<b>(9,291,928)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(123,095)	(123,095)											
Misc Intangible Plt (303000)	ED-WA	(28,269)	(28,269)											
<b>Total Distribution</b>		<b>(151,364)</b>	<b>(151,364)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(771,615)	(552,068)	(152,401)	(67,146)		(152,401)	(152,401)		(107,836)	(107,836)		(44,565)	(44,565)
9,4	CD-AN	(68,391)	(53,854)	(14,537)			(14,537)	(14,537)		(10,286)	(10,286)		(4,251)	(4,251)
	GD-ID	(51,425)		(51,425)			(51,425)	(51,425)				(51,425)		(51,425)
	GD-WA	(118,776)		(118,776)			(118,776)	(118,776)	(118,776)		(118,776)			
	GD-OR	(65,153)			(65,153)									
<b>Total General Plant - 303000</b>		<b>(1,075,360)</b>	<b>(605,922)</b>	<b>(337,139)</b>	<b>(132,299)</b>	<b>(170,201)</b>	<b>(166,938)</b>	<b>(337,139)</b>	<b>(118,776)</b>	<b>(118,122)</b>	<b>(236,898)</b>	<b>(51,425)</b>	<b>(48,816)</b>	<b>(100,241)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(28,535,971)	(20,416,631)	(5,636,140)	(2,483,200)		(5,636,140)	(5,636,140)		(3,988,020)	(3,988,020)		(1,648,120)	(1,648,120)
9,4	CD-AN	(17,016)	(13,399)	(3,617)			(3,617)	(3,617)		(2,559)	(2,559)		(1,058)	(1,058)
9	CD-ID	(19,614)	(15,445)	(4,169)		(4,169)		(4,169)				(4,169)		(4,169)
	ED-AN	(483,770)	(483,770)											
	ED-ID	(13,635)	(13,635)											
	ED-WA	(1,825,895)	(1,825,895)											
8,4	GD-AA	(1,574,174)		(1,087,471)	(486,703)		(1,087,471)	(1,087,471)		(769,473)	(769,473)		(317,998)	(317,998)
4	GD-AN	(11,336)		(11,336)			(11,336)	(11,336)		(8,021)	(8,021)		(3,315)	(3,315)
	GD-OR	(1,211)			(1,211)									
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(32,482,622)</b>	<b>(22,768,775)</b>	<b>(6,742,733)</b>	<b>(2,971,114)</b>	<b>(4,169)</b>	<b>(6,738,564)</b>	<b>(6,742,733)</b>		<b>(4,768,073)</b>	<b>(4,768,073)</b>	<b>(4,169)</b>	<b>(1,970,491)</b>	<b>(1,974,660)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	(239,878)		(239,878)			(239,878)	(239,878)		(169,930)	(169,930)		(69,948)	(69,948)
<b>Total Gas Underground Storage</b>		<b>(239,878)</b>		<b>(239,878)</b>			<b>(239,878)</b>	<b>(239,878)</b>		<b>(169,930)</b>	<b>(169,930)</b>		<b>(69,948)</b>	<b>(69,948)</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(218,986)	(156,678)	(43,252)	(19,056)		(43,252)	(43,252)		(30,604)	(30,604)		(12,648)	(12,648)
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)					
4	ED-AN	(64,437)	(64,437)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)		(1,863)	(1,863)		(1,863)			
	GD-OR	(12,005)			(12,005)									
<b>Total General Plant - 390200, 396200</b>		<b>(420,838)</b>	<b>(341,927)</b>	<b>(47,850)</b>	<b>(31,061)</b>	<b>(4,598)</b>	<b>(43,252)</b>	<b>(47,850)</b>	<b>(3,634)</b>	<b>(30,604)</b>	<b>(34,238)</b>	<b>(964)</b>	<b>(12,648)</b>	<b>(13,612)</b>
<b>Total Accumulated Amortization</b>		<b>(43,661,990)</b>	<b>(33,159,916)</b>	<b>(7,367,600)</b>	<b>(3,134,474)</b>	<b>(178,968)</b>	<b>(7,188,632)</b>	<b>(7,367,600)</b>	<b>(122,410)</b>	<b>(5,086,729)</b>	<b>(5,209,139)</b>	<b>(56,558)</b>	<b>(2,101,903)</b>	<b>(2,158,461)</b>

<b>Allocation Ratios:</b>														
Service -		Electric	Gas-North	Gas-South		Jurisdiction -		Washington					Idaho	

RESULTS OF OPERATIONS		Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>		<b>G-AAMT-12A</b>
For Twelve Months 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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended July 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	819,526	0	0	0	0	0	0	0	0	819,526	0	819,526
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,719,331	0	0	3,376,540	3,376,540	0	0	932,115	932,115	0	410,676	410,676
9		CD-WA / ID / AN	1,205,949	370,656	344,288	234,669	949,613	100,054	92,936	63,346	256,336	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>7,620,634</b>	<b>384,267</b>	<b>706,567</b>	<b>3,633,983</b>	<b>4,724,817</b>	<b>577,218</b>	<b>92,936</b>	<b>995,461</b>	<b>1,665,615</b>	<b>819,526</b>	<b>410,676</b>	<b>1,230,202</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,152,363	1,135,352	2,154,774	3,862,237	7,152,363	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,233,154	0	0	0	0	2,233,154	0	0	2,233,154	0	0	0
99		GD-OR / AS	3,565,126	0	0	0	0	0	0	0	0	3,565,126	0	3,565,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	79,222,641	0	0	56,681,423	56,681,423	0	0	15,647,264	15,647,264	0	6,893,954	6,893,954
9		CD-WA / ID / AN	22,066,124	5,540,338	4,490,794	7,344,617	17,375,749	1,495,548	1,212,236	1,982,591	4,690,375	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>114,239,408</b>	<b>6,675,690</b>	<b>6,645,568</b>	<b>67,888,277</b>	<b>81,209,535</b>	<b>3,728,702</b>	<b>1,212,236</b>	<b>17,629,855</b>	<b>22,570,793</b>	<b>3,565,126</b>	<b>6,893,954</b>	<b>10,459,080</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,253,739	3,197,413	14,649	6,041,677	9,253,739	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	610,163	0	0	0	0	0	0	421,513	421,513	0	188,650	188,650
7		CD-AA	52,486,703	0	0	37,552,661	37,552,661	0	0	10,366,649	10,366,649	0	4,567,393	4,567,393
9		CD-WA / ID / AN	212,208	30,322	61,746	75,033	167,101	8,185	16,668	20,254	45,107	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>62,569,463</b>	<b>3,227,735</b>	<b>76,395</b>	<b>43,669,371</b>	<b>46,973,501</b>	<b>8,185</b>	<b>16,668</b>	<b>10,815,066</b>	<b>10,839,919</b>	<b>0</b>	<b>4,756,043</b>	<b>4,756,043</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	29,933,352	14,385,124	5,038,190	10,510,038	29,933,352	0	0	0	0	0	0	0
99		GD-WA / ID / AN	9,591,714	0	0	0	0	6,288,276	1,969,878	1,333,560	9,591,714	0	0	0
99		GD-OR / AS	2,951,948	0	0	0	0	0	0	0	0	2,951,948	0	2,951,948
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	566,854	0	0	405,567	405,567	0	0	111,959	111,959	0	49,328	49,328
9		CD-WA / ID / AN	5,675,901	1,656,224	894,055	1,919,152	4,469,431	447,078	241,340	518,052	1,206,470	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>48,719,769</b>	<b>16,041,348</b>	<b>5,932,245</b>	<b>12,834,757</b>	<b>34,808,350</b>	<b>6,735,354</b>	<b>2,211,218</b>	<b>1,963,571</b>	<b>10,910,143</b>	<b>2,951,948</b>	<b>49,328</b>	<b>3,001,276</b>



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

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	398,133	10,739	14,745	372,649	398,133	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,941,510	111,232	138,772	2,066,258	2,316,262	30,026	37,460	557,762	625,248	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>3,481,141</b>	<b>121,971</b>	<b>153,517</b>	<b>2,438,907</b>	<b>2,714,395</b>	<b>114,297</b>	<b>37,460</b>	<b>557,762</b>	<b>709,519</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,030,396	988,752	305,054	1,736,590	3,030,396	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,748,996	0	0	0	0	1,997,968	380,317	370,711	2,748,996	0	0	0
99		GD-OR / AS	947,378	0	0	0	0	0	0	0	0	947,378	0	947,378
8		GD-AA	2,294,609	0	0	0	0	0	0	1,585,162	1,585,162	0	709,447	709,447
7		CD-AA	9,794,183	0	0	7,007,444	7,007,444	0	0	1,934,449	1,934,449	0	852,290	852,290
9		CD-WA / ID / AN	1,136,727	21,771	670,813	202,520	895,104	5,877	181,078	54,668	241,623	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>19,952,289</b>	<b>1,010,523</b>	<b>975,867</b>	<b>8,946,554</b>	<b>10,932,944</b>	<b>2,003,845</b>	<b>561,395</b>	<b>3,944,990</b>	<b>6,510,230</b>	<b>947,378</b>	<b>1,561,737</b>	<b>2,509,115</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	729,997	225,318	49,754	454,925	729,997	0	0	0	0	0	0	0
99		GD-WA / ID / AN	167,540	0	0	0	0	35,521	11,585	120,434	167,540	0	0	0
99		GD-OR / AS	120,844	0	0	0	0	0	0	0	0	120,844	0	120,844
8		GD-AA	212,021	0	0	0	0	0	0	146,468	146,468	0	65,553	65,553
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	85,487	4,090	1,306	61,920	67,316	1,104	352	16,715	18,171	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,671,552</b>	<b>229,408</b>	<b>51,060</b>	<b>771,311</b>	<b>1,051,779</b>	<b>36,625</b>	<b>11,937</b>	<b>353,864</b>	<b>402,426</b>	<b>120,844</b>	<b>96,503</b>	<b>217,347</b>

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended July 31, 2015 Average of Monthly Averages Basis	Report ID: <b>C-GPL-12A</b>
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AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	34,232,244	15,991,660	9,953,631	8,286,953	34,232,244	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,370,229	0	0	0	0	2,682,844	856,891	830,494	4,370,229	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	544,452	0	0	389,539	389,539	0	0	107,535	107,535	0	47,378	
9		CD-WA / ID / AN	1,641,901	257,365	409,502	626,031	1,292,898	69,473	110,540	168,990	349,003	0	0	
		<b>TOTAL ACCOUNT</b>	<b>40,832,660</b>	<b>16,249,025</b>	<b>10,363,133</b>	<b>9,302,523</b>	<b>35,914,681</b>	<b>2,752,317</b>	<b>967,431</b>	<b>1,107,019</b>	<b>4,826,767</b>	<b>43,834</b>	<b>47,378</b>	<b>91,212</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	57,536,958	11,038,730	4,246,318	42,251,910	57,536,958	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,289,737	0	0	0	0	698,964	555,741	35,032	1,289,737	0	0	
99		GD-OR / AS	1,227,290	0	0	0	0	0	0	0	0	1,227,290	0	
8		GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	
7		CD-AA	30,389,677	0	0	21,742,902	21,742,902	0	0	6,002,265	6,002,265	0	2,644,510	
9		CD-WA / ID / AN	12,615,256	488,667	3,191,823	6,253,267	9,933,757	131,910	861,594	1,687,995	2,681,499	0	0	
		<b>TOTAL ACCOUNT</b>	<b>104,051,850</b>	<b>11,527,397</b>	<b>7,438,141</b>	<b>70,248,079</b>	<b>89,213,617</b>	<b>830,874</b>	<b>1,417,335</b>	<b>8,411,229</b>	<b>10,659,438</b>	<b>1,227,290</b>	<b>2,951,505</b>	<b>4,178,795</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	505,059	0	0	361,355	361,355	0	0	99,754	99,754	0	43,950	
9		CD-WA / ID / AN	9,978	3,926	0	3,931	7,857	1,060	0	1,061	2,121	0	0	
		<b>TOTAL ACCOUNT</b>	<b>598,302</b>	<b>3,926</b>	<b>2,299</b>	<b>443,885</b>	<b>450,110</b>	<b>1,060</b>	<b>0</b>	<b>100,815</b>	<b>101,875</b>	<b>2,367</b>	<b>43,950</b>	<b>46,317</b>
		<b>TOTAL GENERAL PLANT</b>	<b>403,737,068</b>	<b>55,471,290</b>	<b>32,344,792</b>	<b>220,177,647</b>	<b>307,993,729</b>	<b>16,788,477</b>	<b>6,528,616</b>	<b>45,879,632</b>	<b>69,196,725</b>	<b>9,735,540</b>	<b>16,811,074</b>	<b>26,546,614</b>

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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months 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	9,229,978	153,179	0	9,076,799	9,229,978	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	8,490,503	0	0	6,074,700	6,074,700	0	0	1,676,959	1,676,959	0
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0
		<b>TOTAL ACCOUNT</b>	<b>19,544,293</b>	<b>153,179</b>	<b>0</b>	<b>15,304,308</b>	<b>15,457,487</b>	<b>1,022,594</b>	<b>181,037</b>	<b>1,718,208</b>	<b>2,921,839</b>	<b>426,123</b>
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	6,813,110	5,035,676	23,524	1,753,910	6,813,110	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	2,440,688	0	0	0	0	0	0	1,686,076	1,686,076	0
7		CD-AA	96,975,008	0	0	69,382,709	69,382,709	0	0	19,153,534	19,153,534	0
9		CD-WA / ID / AN	113,998	0	52,006	37,761	89,767	0	14,038	10,193	24,231	0
		<b>TOTAL ACCOUNT</b>	<b>106,342,804</b>	<b>5,035,676</b>	<b>75,530</b>	<b>71,174,380</b>	<b>76,285,586</b>	<b>0</b>	<b>14,038</b>	<b>20,849,803</b>	<b>20,863,841</b>	<b>0</b>
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	4,645	0	0	4,645	4,645	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,762,672	0	0	3,407,549	3,407,549	0	0	940,675	940,675	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,780,074</b>	<b>0</b>	<b>0</b>	<b>3,412,194</b>	<b>3,412,194</b>	<b>0</b>	<b>0</b>	<b>952,201</b>	<b>952,201</b>	<b>1,231</b>
	<b>TOTAL</b>		<b>130,667,171</b>	<b>5,188,855</b>	<b>75,530</b>	<b>89,890,882</b>	<b>95,155,267</b>	<b>1,022,594</b>	<b>195,075</b>	<b>23,520,212</b>	<b>24,737,881</b>	<b>427,354</b>

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:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12A</b>
For Twelve Months 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	(72,049,717)	(51,549,411)	(14,230,540)	(6,269,766)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(1,359,763)	(1,070,732)	(289,031)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(73,955,874)</u>	<u>(53,011,072)</u>	<u>(14,627,489)</u>	<u>(6,317,313)</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
<b>COMMON WORKING CAPITAL</b>
For Twelve Months Ended July 31, 2015
Average of Monthly Averages Basis

Report ID: <b>C-WKC-12A</b>
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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	1,465,110	799,007		2,264,117		799,007			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,325,935	723,107		2,049,042		723,107			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	16,470,774	7,567,734	2,291,212	26,329,720		6,047,038		1,520,696	2,291,212
1	154300 PLANT MATERIALS & OPER SUP-CS2	576,793	314,558		891,351		314,558			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,650,989	900,377		2,551,366		900,377			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	1,330	611	185	2,126		488		123	185
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	42	19	6	67		15		4	6
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	847	389	118	1,354		311		78	118
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	49,106,117			49,106,117	40,708,008		8,398,109		
<b>TOTAL</b>		<b>70,597,937</b>	<b>10,305,802</b>	<b>2,291,521</b>	<b>83,195,260</b>	<b>40,708,008</b>	<b>8,784,901</b>	<b>8,398,109</b>	<b>1,520,901</b>	<b>2,291,521</b>

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						