

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12A</b>
For Twelve Months 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)	21,410,779	14,429,633	6,981,146
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	21,410,779	14,429,633	6,981,146
G-APL	Gas Net Adjusted Rate Base	379,394,423	257,124,809	122,269,614
	RATE OF RETURN	5.643%	5.612%	5.710%

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 August 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	09-01-2014 thru 08-31-2015	232,473 <b>100.000%</b>	154,164 <b>66.315%</b>	78,309 <b>33.685%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	09-01-2014 thru 08-31-2015	13,237,696 <b>100.000%</b>	8,691,291 <b>65.656%</b>	4,546,405 <b>34.344%</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	09-01-2014 thru 08-31-2015	228,868,080 <b>100.000%</b>	156,961,544 <b>68.582%</b>	71,906,536 <b>31.418%</b>

RESULTS OF OPERATIONS  
**GAS ALLOCATION PERCENTAGES**  
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 Average of Monthly Averages Basis

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AVISTA UTILITIES

Input		01-01-2014 thru 12-31-2014	Total	Electric	Gas North
Elec/Gas North/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)			<b>100.000%</b>	<b>71.547%</b>	<b>19.751%</b>

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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)		<b>100.000%</b>	<b>0.000%</b>	<b>69.082%</b>

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**GAS ALLOCATION PERCENTAGES**  
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AVISTA UTILITIES

Input		01-01-2014 thru 12-31-2014	Total	Electric	Gas North
	Elec/Gas North 4-Factor				
	Direct O & M Accts 580 - 894		67,621,722	60,416,061	7,205,661
	Direct O & M Accts 901 - 935		38,441,898	32,202,921	6,238,977
	Adjustments		0	0	0
	Total		106,063,620	92,618,982	13,444,638
	Percentage		100.000%	87.324%	12.676%
	Direct Labor Accts 580 - 894		61,766,029	49,821,911	11,944,118
	Direct Labor Accts 901 - 935		3,969,931	3,522,548	447,383
	Total		65,735,960	53,344,459	12,391,501
	Percentage		100.000%	81.150%	18.850%
	Number of Customers at		601,722	370,194	231,528
	Percentage		100.000%	61.522%	38.478%
	Net Direct Plant		2,563,811,758	2,178,697,585	385,114,173
	Percentage		100.000%	84.979%	15.021%
	Total Percentages		400.000%	314.975%	85.025%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>78.744%</b>	<b>21.256%</b>
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	09-01-2014 thru 08-31-2015			
	Percent		100.000%	67.573%	32.427%
12	Net Gas Plant (before DFIT) - AMA	08-01-2014 thru 08-31-2015			
	Percent		100.000%	67.200%	32.800%
13	G-PLT Net Gas General Plant - AMA	08-01-2014 thru 08-31-2015			
	Percent		100.000%	72.247%	27.753%
14	Net Allocated Schedule M's - AMA	09-01-2014 thru 08-31-2015			
	Percent		100.000%	66.903%	33.097%

RESULTS OF OPERATIONS
<b>GAS ALLOCATION PERCENTAGES</b>
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Average of Monthly Averages Basis

Report ID: <b>G-ALL-12A</b>
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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%
<b>8.702%</b>



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%
<b>30.918%</b>

S

Oregon Gas
0
0
0
0
0.000%

0
0
0
0.000%

0
0.000%

0
0.000%
0.000%
<b>0.000%</b>

Oregon Gas
19.100%



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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	140,537,535	0	140,537,535	98,515,183	0	98,515,183	42,022,352	0	42,022,352
99	4812XX	Commercial - Firm & Interruptible	71,900,044	0	71,900,044	51,184,765	0	51,184,765	20,715,279	0	20,715,279
99	4813XX	Industrial-Firm	3,507,372	0	3,507,372	2,014,478	0	2,014,478	1,492,894	0	1,492,894
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	277,868	0	277,868	241,877	0	241,877	35,991	0	35,991
99	499XXX	Unbilled Revenue	(625,098)	0	(625,098)	(390,927)	0	(390,927)	(234,171)	0	(234,171)
TOTAL SALES TO ULTIMATE CUSTOMERS			215,597,721	0	215,597,721	151,565,376	0	151,565,376	64,032,345	0	64,032,345
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	143,891,326	0	143,891,326	96,709,371	0	96,709,371	47,181,955	0	47,181,955
4	488000	Miscellaneous Service Revenues	14,510	0	14,510	7,674	0	7,674	6,836	0	6,836
99	4893XX	Transportation Revenues	4,520,459	0	4,520,459	4,092,504	0	4,092,504	427,955	0	427,955
99	493000	Rent from Gas Property	2,626	0	2,626	2,626	0	2,626	0	0	0
4	495XXX	Other Gas Revenues	9,871,446	315,737	10,187,183	8,405,496	223,409	8,628,905	1,465,950	92,328	1,558,278
99	496100	Provision for Rate Refund	(81,712)	0	(81,712)	0	0	0	(81,712)	0	(81,712)
TOTAL OTHER OPERATING REVENUES			158,218,655	315,737	158,534,392	109,217,671	223,409	109,441,080	49,000,984	92,328	49,093,312
TOTAL GAS REVENUES			373,816,376	315,737	374,132,113	260,783,047	223,409	261,006,456	113,033,329	92,328	113,125,657
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	243,378,396	0	243,378,396	165,892,401	0	165,892,401	77,485,995	0	77,485,995
99	808XXX	Net Natural Gas Storage Transactions	10,830,833	0	10,830,833	8,079,480	0	8,079,480	2,751,353	0	2,751,353
99	811000	Gas Used for Products Extraction	(594,292)	0	(594,292)	(403,601)	0	(403,601)	(190,691)	0	(190,691)
10	813000	Other Gas Expenses	0	1,054,416	1,054,416	0	725,839	725,839	0	328,577	328,577
99	813010	Gas Technology Institute (GTI) Expenses	93,999	0	93,999	66,306	0	66,306	27,693	0	27,693
TOTAL PRODUCTION EXPENSES			253,708,936	1,054,416	254,763,352	173,634,586	725,839	174,360,425	80,074,350	328,577	80,402,927
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	10,553	10,553	0	7,476	7,476	0	3,077	3,077
1	824000	Other Expenses	0	615,366	615,366	0	435,925	435,925	0	179,441	179,441
1	837000	Other Equipment	0	566,305	566,305	0	401,170	401,170	0	165,135	165,135
TOTAL UNDERGROUND STORAGE OPER EXP			0	1,192,224	1,192,224	0	844,571	844,571	0	347,653	347,653
G-DEPX	Depreciation Expense-Underground Storage		0	601,080	601,080	0	425,805	425,805	0	175,275	175,275
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
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA			0	1,013,262	1,013,262	0	717,795	717,795	0	295,467	295,467

RESULTS OF OPERATIONS  
**GAS OPERATING STATEMENT**  
 For Twelve Months Ended August 31, 2015  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UNDERGROUND STORAGE EXPENSES	0	2,205,486	2,205,486	0	1,562,366	1,562,366	0	643,120	643,120

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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	448,666	1,150,005	1,598,671	388,074	755,047	1,143,121	60,592	394,958	455,550
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,188,941	842,297	4,031,238	2,477,668	553,019	3,030,687	711,273	289,278	1,000,551
3	875000	Measuring & Reg Sta Exp-General	102,244	0	102,244	72,290	0	72,290	29,954	0	29,954
3	876000	Measuring & Reg Sta Exp-Industrial	4,428	0	4,428	1,839	0	1,839	2,589	0	2,589
3	877000	Measuring & Reg Sta Exp-City Gate	131,352	0	131,352	63,453	0	63,453	67,899	0	67,899
3	878000	Meter & House Regulator Expenses	689,441	58,514	747,955	353,930	38,418	392,348	335,511	20,096	355,607
3	879000	Customer Installation Expenses	1,824,489	139,831	1,964,320	1,099,360	91,807	1,191,167	725,129	48,024	773,153
3	880000	Other Expenses	1,354,253	739,581	2,093,834	928,595	485,579	1,414,174	425,658	254,002	679,660
3	881000	Rents	5,136	34,995	40,131	5,136	22,976	28,112	0	12,019	12,019
		MAINTENANCE									
3	885000	Supervision & Engineering	90,299	30	90,329	37,951	20	37,971	52,348	10	52,358
3	887000	Mains	1,609,035	215	1,609,250	1,109,448	141	1,109,589	499,587	74	499,661
3	889000	Measuring & Reg Sta Exp-General	290,050	9,871	299,921	212,978	6,481	219,459	77,072	3,390	80,462
3	890000	Measuring & Reg Sta Exp-Industrial	244,120	0	244,120	66,371	0	66,371	177,749	0	177,749
3	891000	Measuring & Reg Sta Exp-City Gate	100,646	0	100,646	44,284	0	44,284	56,362	0	56,362
3	892000	Services	1,794,457	2,573	1,797,030	1,002,751	1,689	1,004,440	791,706	884	792,590
3	893000	Meters & House Regulators	1,358,995	725,318	2,084,313	826,352	476,215	1,302,567	532,643	249,103	781,746
3	894000	Other Equipment	1,144	194,379	195,523	811	127,621	128,432	333	66,758	67,091
		TOTAL DISTRIBUTION OPERATING EXP	13,237,696	3,897,609	17,135,305	8,691,291	2,559,013	11,250,304	4,546,405	1,338,596	5,885,001
G-DEPX		Depreciation Expense-Distribution	13,270,259	64,686	13,334,945	8,836,824	44,363	8,881,187	4,433,435	20,323	4,453,758
G-OTX		Taxes Other Than FIT	16,598,864	0	16,598,864	14,094,345	0	14,094,345	2,504,519	0	2,504,519
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	29,869,123	64,686	29,933,809	22,931,169	44,363	22,975,532	6,937,954	20,323	6,958,277
		TOTAL DISTRIBUTION EXPENSES	43,106,819	3,962,295	47,069,114	31,622,460	2,603,376	34,225,836	11,484,359	1,358,919	12,843,278

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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	215,392	215,392	0	142,837	142,837	0	72,555	72,555
2	902000	Meter Reading Expenses	1,729,343	99,181	1,828,524	1,558,272	65,772	1,624,044	171,071	33,409	204,480
G-903	903XXX	Customer Records & Collection Expenses	721,088	4,442,161	5,163,249	495,344	2,945,819	3,441,163	225,744	1,496,342	1,722,086
2	904000	Uncollectible Accounts	0	1,840,027	1,840,027	0	1,220,214	1,220,214	0	619,813	619,813
2	905000	Misc Customer Accounts	0	133,850	133,850	0	88,763	88,763	0	45,087	45,087
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,450,431	6,730,611	9,181,042	2,053,616	4,463,405	6,517,021	396,815	2,267,206	2,664,021
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,244,841	163,511	5,408,352	5,183,963	108,432	5,292,395	60,878	55,079	115,957
2	909000	Advertising	0	532,770	532,770	0	353,306	353,306	0	179,464	179,464
2	910000	Misc Customer Service & Info Exp	0	79,811	79,811	0	52,927	52,927	0	26,884	26,884
TOTAL CUSTOMER SERVICE & INFO EXP			5,244,841	776,092	6,020,933	5,183,963	514,665	5,698,628	60,878	261,427	322,305
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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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000 Salaries	106,213	7,608,662	7,714,875	69,374	5,383,737	5,453,111	36,839	2,224,925	2,261,764
4	921000 Office Supplies & Expenses	520	1,163,026	1,163,546	519	822,934	823,453	1	340,092	340,093
4	922000 Admin. Expenses Transferred - Credit	0	(19,508)	(19,508)	0	(13,803)	(13,803)	0	(5,705)	(5,705)
4	923000 Outside Services Employed	165	2,996,857	2,997,022	165	2,120,516	2,120,681	0	876,341	876,341
4	924000 Property Insurance Premium	0	328,281	328,281	0	232,285	232,285	0	95,996	95,996
4	925XXX Injuries and Damages	6,073	910,037	916,110	6,030	643,924	649,954	43	266,113	266,156
4	926XXX Employee Pensions and Benefits	0	630,371	630,371	0	446,038	446,038	0	184,333	184,333
4	928000 Regulatory Commission Expenses	874,061	194,304	1,068,365	622,345	137,486	759,831	251,716	56,818	308,534
4	930000 Miscellaneous General Expenses	37,534	1,069,627	1,107,161	25,345	756,847	782,192	12,189	312,780	324,969
4	931000 Rents	7,911	261,197	269,108	7,911	184,818	192,729	0	76,379	76,379
4	935000 Maintenance of General Plant	414,383	2,340,907	2,755,290	316,279	1,656,379	1,972,658	98,104	684,528	782,632
	TOTAL ADMIN & GEN OPERATING EXP	1,446,860	17,483,761	18,930,621	1,047,968	12,371,161	13,419,129	398,892	5,112,600	5,511,492
G-DEPX	Depreciation Expense-General Plant	371,128	3,320,607	3,691,735	255,076	2,349,595	2,604,671	116,052	971,012	1,087,064
G-AMTX	Amortization Expense - General Plant - 303000	28,920	116,196	145,116	24,862	82,218	107,080	4,058	33,978	38,036
G-AMTX	Amortization Expense - Misc IT Intangible Plant - :	2,281	3,352,389	3,354,670	0	2,372,083	2,372,083	2,281	980,306	982,587
G-AMTX	Amortization Expense-General Plant - 390200, 39	0	5,516	5,516	0	3,903	3,903	0	1,613	1,613
99	407025 WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229 Idaho Earnings Test Amortization	(611,748)	0	(611,748)	0	0	0	(611,748)	0	(611,748)
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	(416,166)	0	(416,166)	0	0	0	(416,166)	0	(416,166)
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(625,585)	6,794,708	6,169,123	279,938	4,807,799	5,087,737	(905,523)	1,986,909	1,081,386
	TOTAL ADMIN & GENERAL EXPENSES	821,275	24,278,469	25,099,744	1,327,906	17,178,960	18,506,866	(506,631)	7,099,509	6,592,878
	TOTAL EXPENSES BEFORE FIT	305,332,302	39,007,369	344,339,671	213,822,531	27,048,611	240,871,142	91,509,771	11,958,758	103,468,529
	NET OPERATING INCOME (LOSS) BEFORE FIT			29,792,442			20,135,314			9,657,128
G-FIT	FEDERAL INCOME TAX			(9,863,309)			(6,778,575)			(3,084,734)
G-FIT	DEFERRED FEDERAL INCOME TAX			18,276,344			12,504,620			5,771,724
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(31,372)			(20,364)			(11,008)
	GAS NET OPERATING INCOME (LOSS)			21,410,779			14,429,633			6,981,146



RESULTS OF OPERATIONS	Report ID: <b>G-OPS-12A</b>
<b>GAS OPERATING STATEMENT</b>	
For Twelve Months 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 - AMA		100.000%		66.315%		33.685%
G-ALL 3	Direct Distribution Operating Expense		100.000%		65.656%		34.344%
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 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	52,111	315,737	367,848	52,111	223,409	275,520	0	92,328	92,328
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,000	0	4,500,000	3,034,050	0	3,034,050	1,465,950	0	1,465,950
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	4,506,436	0	4,506,436	4,506,436	0	4,506,436	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	812,899	0	812,899	812,899	0	812,899	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	9,871,446	315,737	10,187,183	8,405,496	223,409	8,628,905	1,465,950	92,328	1,558,278

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 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	185,300,231	0	185,300,231	124,816,150	0	124,816,150	60,484,081	0	60,484,081
1	804001	Pipeline Demand Costs	27,394,446	0	27,394,446	19,378,918	0	19,378,918	8,015,528	0	8,015,528
1	804002	Transport Variable Charges	978,863	0	978,863	694,892	0	694,892	283,971	0	283,971
6	804010	Gas Costs - Fixed Hedge	75,238	0	75,238	55,820	0	55,820	19,418	0	19,418
6	804014	GTI Contributions	0	0	0	(442)	0	(442)	442	0	442
6	804017	Transaction Fees	374,821	0	374,821	252,550	0	252,550	122,271	0	122,271
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	7,638,286	0	7,638,286	5,280,823	0	5,280,823	2,357,463	0	2,357,463
6	804700	Gas Costs - Offsystem Bookout	3,080,742	0	3,080,742	2,073,985	0	2,073,985	1,006,757	0	1,006,757
6	804711	Gas Costs - Offsystem Bookout Offset	(3,080,742)	0	(3,080,742)	(2,073,985)	0	(2,073,985)	(1,006,757)	0	(1,006,757)
6	804730	Gas Costs - Intracompany LDC Gas	17,264,431	0	17,264,431	11,737,667	0	11,737,667	5,526,764	0	5,526,764
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(3,607,679)	0	(3,607,679)	(1,656,872)	0	(1,656,872)	(1,950,807)	0	(1,950,807)
99	805111	Amortize ID Holdback	(414,236)	0	(414,236)	0	0	0	(414,236)	0	(414,236)
99	805120	Gas Expense - Rate Deferrals	8,373,995	0	8,373,995	5,332,895	0	5,332,895	3,041,100	0	3,041,100
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>243,378,396</b>	<b>0</b>	<b>243,378,396</b>	<b>165,892,401</b>	<b>0</b>	<b>165,892,401</b>	<b>77,485,995</b>	<b>0</b>	<b>77,485,995</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	6	Actual Therms Purchased	100.000%	68.582%	31.418%
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 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	721,088	4,442,161	5,163,249	495,344	2,945,819	3,441,163	225,744	1,496,342	1,722,086
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		721,088	4,442,161	5,163,249	495,344	2,945,819	3,441,163	225,744	1,496,342	1,722,086

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.315%	33.685%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.200%	32.800%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months 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	217,768	163,511	381,279	156,890	108,432	265,322	60,878	55,079	115,957
99	908600 Public Purpose Tariff Rider Expense Offset	4,889,160	0	4,889,160	4,889,160	0	4,889,160	0	0	0
99	908610 Limited Income Tax Refund Program	139,980	0	139,980	139,980	0	139,980	0	0	0
99	908690 Schedule 91 Amortization included in Unbille	(2,067)	0	(2,067)	(2,067)	0	(2,067)	0	0	0
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908		5,244,841	163,511	5,408,352	5,183,963	108,432	5,292,395	60,878	55,079	115,957

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.315%	33.685%
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 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	379,394,423	257,124,809	122,269,614
	Interest Deduction for FIT Calculation	10,451,597	7,094,073	3,357,524
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	374,132,113	261,006,456	113,125,657
G-OPS	Operating & Maintenance Expense	307,223,477	212,090,078	95,133,399
G-OPS	Book Deprec/Amort and Reg Amortizations	20,105,375	14,394,890	5,710,485
G-OTX	Taxes Other than FIT	17,010,819	14,386,174	2,624,645
	Net Operating Income Before FIT	29,792,442	20,135,314	9,657,128
G-INT	Less: Interest Expense	10,451,597	7,094,073	3,357,524
G-SCM	Schedule M Adjustments	(47,521,729)	(32,408,599)	(15,113,130)
	Taxable Net Operating Income	(28,180,884)	(19,367,358)	(8,813,526)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(9,863,309)	(6,778,575)	(3,084,734)
G-DTE	Deferred FIT	18,276,344	12,504,620	5,771,724
99	411400 Amortized Investment Tax Credit	(31,372)	(20,364)	(11,008)
	Total FIT/Deferred FIT & ITC	8,381,663	5,705,681	2,675,982
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>GAS SCHEDULE M ITEMS</b>		<b>G-SCM-12A</b>
For Twelve Months 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	13,672,588	7,460,702	21,133,290	9,116,762	5,278,129	14,394,891	4,555,826	2,182,573	6,738,399
12	997001	Contributions In Aid of Construction	0	440,971	440,971	0	296,333	296,333	0	144,638	144,638
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	508,086	508,086	0	359,511	359,511	0	148,575	148,575
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	4,352,080	0	4,352,080	3,676,022	0	3,676,022	676,058	0	676,058
4	997015	Airplane Lease Payments	0	131,492	131,492	0	93,041	93,041	0	38,451	38,451
12	997016	Redemption Expense Amortization	0	302,143	302,143	0	203,040	203,040	0	99,103	99,103
4	997020	FAS87 Current Pension Accrual	0	1,129,909	1,129,909	0	799,501	799,501	0	330,408	330,408
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(4,806,348)	0	(4,806,348)	(4,806,348)	0	(4,806,348)	0	0	0
12	997032	Interest Rate Swaps	0	1,169,034	1,169,034	0	785,591	785,591	0	383,443	383,443
4	997033	DSM Tariff Rider	(1,304,507)	(1)	(1,304,508)	(1,263,400)	(1)	(1,263,401)	(41,107)	0	(41,107)
12	997048	AFUDC	0	(265,903)	(265,903)	0	(178,687)	(178,687)	0	(87,216)	(87,216)
11	997049	Tax Depreciation	0	(44,845,670)	(44,845,670)	0	(30,303,565)	(30,303,565)	0	(14,542,105)	(14,542,105)
1	997055	Deferred Gas Exchange	0	20	20	0	14	14	0	6	6
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	(21,706)	0	(21,706)	(2,067)	0	(2,067)	(19,639)	0	(19,639)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,521,843	1,521,843	0	1,028,355	1,028,355	0	493,488	493,488
4	997081	Deferred Compensation	0	18,437	18,437	0	13,046	13,046	0	5,391	5,391
4	997082	Meal Disallowances	0	111,199	111,199	0	78,682	78,682	0	32,517	32,517
4	997083	Paid Time Off	0	163,827	163,827	0	115,921	115,921	0	47,906	47,906
2	997084	Customer Uncollectibles	0	277,938	277,938	0	184,315	184,315	0	93,623	93,623
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	(17,882,794)	(17,882,794)	0	(8,728,506)	(8,728,506)
12	997102	Amort Idaho Earnings Test (254229)	(592,109)	0	(592,109)	0	0	0	(592,109)	0	(592,109)
99	997103	Def Project Compass	(416,166)	0	(416,166)	0	0	0	(416,166)	0	(416,166)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>11,973,819</b>	<b>(58,487,273)</b>	<b>(47,521,729)</b>	<b>6,720,969</b>	<b>(39,129,568)</b>	<b>(32,408,599)</b>	<b>4,244,575</b>	<b>(19,357,705)</b>	<b>(15,113,130)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.840%	29.160%
G-ALL	2	Number of Customers - AMA	100.000%	66.315%	33.685%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	68.582%	31.418%
G-ALL	11	Book Depreciation	100.000%	67.573%	32.427%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.200%	32.800%
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 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	17,264,355	11,550,371	5,713,984
99	410100	Deferred Federal Income Tax Exp	1,165,463	1,061,287	104,176
		<b>SUBTOTAL</b>	<b>18,429,818</b>	<b>12,611,658</b>	<b>5,818,160</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(161,071)	(107,761)	(53,310)
99	411100	Deferred Federal Income Tax Exp	7,597	723	6,874
		<b>SUBTOTAL</b>	<b>(153,474)</b>	<b>(107,038)</b>	<b>(46,436)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>18,276,344</b>	<b>12,504,620</b>	<b>5,771,724</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	66.903%	33.097%
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 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	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	5,845,309	0	5,845,309	5,845,309	0	5,845,309	0	0	0
99	408120	Municipal Occupation & License Tax	6,756,678	0	6,756,678	5,611,705	0	5,611,705	1,144,973	0	1,144,973
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	4,073,235	0	4,073,235	2,637,331	0	2,637,331	1,435,904	0	1,435,904
99	409100	State Income Tax	(76,358)	0	(76,358)	0	0	0	(76,358)	0	(76,358)
		TOTAL DISTRIBUTION TAX	16,598,864	0	16,598,864	14,094,345	0	14,094,345	2,504,519	0	2,504,519
		TOTAL TAXES OTHER THAN FIT	16,598,864	411,955	17,010,819	14,094,345	291,829	14,386,174	2,504,519	120,126	2,624,645

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
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RESULTS OF OPERATIONS	Report ID:
<b>GAS UTILITY PLANT</b>	<b>G-PLT-12A</b>
For Twelve Months 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	1,753,170	2,956,801	1,022,594	1,240,508	2,263,102	181,037	512,662	693,699
4	3031XX	Misc Intangible IT Plant (3031XX)	14,038	23,267,663	23,281,701	0	16,463,733	16,463,733	14,038	6,803,930	6,817,968
		TOTAL INTANGIBLE PLANT	1,217,669	25,020,833	26,238,502	1,022,594	17,704,241	18,726,835	195,075	7,316,592	7,511,667
		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	1,644,372	1,644,372	0	1,164,873	1,164,873	0	479,499	479,499
1	352XXX	Wells	0	18,584,548	18,584,548	0	13,165,294	13,165,294	0	5,419,254	5,419,254
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	11,769,157	11,769,157	0	8,337,271	8,337,271	0	3,431,886	3,431,886
1	355000	Measuring & Regulating Equipment	0	438,641	438,641	0	310,733	310,733	0	127,908	127,908
1	356000	Purification Equipment	0	403,713	403,713	0	285,990	285,990	0	117,723	117,723
1	357000	Other Equipment	0	1,751,694	1,751,694	0	1,240,900	1,240,900	0	510,794	510,794
		TOTAL UNDERGROUND STORAGE PLANT	0	36,103,409	36,103,409	0	25,575,654	25,575,654	0	10,527,755	10,527,755
		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	175,370	0	175,370	112,235	0	112,235	63,135	0	63,135
6	375000	Structures & Improvements	863,687	2,681	866,368	540,440	1,839	542,279	323,247	842	324,089
6	376000	Mains	264,836,937	2,512,521	267,349,458	172,862,746	1,723,137	174,585,883	91,974,191	789,384	92,763,575
6	378000	Measuring & Reg Station Equip-General	5,351,995	128,136	5,480,131	3,234,172	87,878	3,322,050	2,117,823	40,258	2,158,081
6	379000	Measuring & Reg Station Equip-City Gate	6,235,648	0	6,235,648	1,908,382	0	1,908,382	4,327,266	0	4,327,266
6	380000	Services	180,729,954	0	180,729,954	123,379,952	0	123,379,952	57,350,002	0	57,350,002
6	381000	Meters	68,652,230	0	68,652,230	45,949,439	0	45,949,439	22,702,791	0	22,702,791
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	3,280,222	0	3,280,222	2,557,379	0	2,557,379	722,843	0	722,843
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	530,214,638	2,643,338	532,857,976	350,608,670	1,812,854	352,421,524	179,605,968	830,484	180,436,452
		GENERAL PLANT									
4	389XXX	Land & Land Rights	670,155	1,036,187	1,706,342	577,219	733,185	1,310,404	92,936	303,002	395,938
4	390XXX	Structures & Improvements	4,947,648	17,631,608	22,579,256	3,733,437	12,475,773	16,209,210	1,214,211	5,155,835	6,370,046
4	391XXX	Office Furniture & Equipment	25,846	11,022,356	11,048,202	8,195	7,799,199	7,807,394	17,651	3,223,157	3,240,808
4	392XXX	Transportation Equipment	9,039,526	1,966,156	11,005,682	6,792,134	1,391,213	8,183,347	2,247,392	574,943	2,822,335
4	393000	Stores Equipment	151,684	567,352	719,036	114,275	401,447	515,722	37,409	165,905	203,314
4	394000	Tools, Shop & Garage Equipment	2,575,615	3,991,539	6,567,154	1,999,201	2,824,333	4,823,534	576,414	1,167,206	1,743,620
4	395000	Laboratory Equipment	46,661	363,387	410,048	35,191	257,125	292,316	11,470	106,262	117,732

RESULTS OF OPERATIONS	Report ID:
<b>GAS UTILITY PLANT</b>	<b>G-PLT-12A</b>
For Twelve Months 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	3,740,535	1,107,519	4,848,054	2,766,932	783,658	3,550,590	973,603	323,861	1,297,464
4	397XXX	Communications Equipment	2,251,803	8,487,172	10,738,975	834,521	6,005,353	6,839,874	1,417,282	2,481,819	3,899,101
4	398000	Miscellaneous Equipment	1,060	98,177	99,237	1,060	69,468	70,528	0	28,709	28,709
		<b>TOTAL GENERAL PLANT</b>	<b>23,450,533</b>	<b>46,271,453</b>	<b>69,721,986</b>	<b>16,862,165</b>	<b>32,740,754</b>	<b>49,602,919</b>	<b>6,588,368</b>	<b>13,530,699</b>	<b>20,119,067</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>554,882,840</b>	<b>110,039,033</b>	<b>664,921,873</b>	<b>368,493,429</b>	<b>77,833,503</b>	<b>446,326,932</b>	<b>186,389,411</b>	<b>32,205,530</b>	<b>218,594,941</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(13,579,328)	(13,579,328)	0	(9,619,596)	(9,619,596)	0	(3,959,732)	(3,959,732)
G-ADEP		Distribution Plant	(178,150,863)	(1,510,793)	(179,661,656)	(118,172,962)	(1,036,132)	(119,209,094)	(59,977,901)	(474,661)	(60,452,562)
G-ADEP		General Plant	(7,326,704)	(13,183,970)	(20,510,674)	(4,720,678)	(9,328,713)	(14,049,391)	(2,606,026)	(3,855,257)	(6,461,283)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(185,477,567)</b>	<b>(28,274,091)</b>	<b>(213,751,658)</b>	<b>(122,893,640)</b>	<b>(19,984,441)</b>	<b>(142,878,081)</b>	<b>(62,583,927)</b>	<b>(8,289,650)</b>	<b>(70,873,577)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(172,611)	(176,524)	(349,135)	(120,848)	(124,905)	(245,753)	(51,763)	(51,619)	(103,382)
G-AAMT		Misc IT Intangible Plant - 3031XX	(4,359)	(6,856,587)	(6,860,946)	0	(4,851,584)	(4,851,584)	(4,359)	(2,005,003)	(2,009,362)
G-AAMT		Underground Storage	0	(239,897)	(239,897)	0	(169,943)	(169,943)	0	(69,954)	(69,954)
G-AAMT		General Plant - 390200, 396200	(4,598)	(43,714)	(48,312)	(3,634)	(30,931)	(34,565)	(964)	(12,783)	(13,747)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(181,568)</b>	<b>(7,316,722)</b>	<b>(7,498,290)</b>	<b>(124,482)</b>	<b>(5,177,363)</b>	<b>(5,301,845)</b>	<b>(57,086)</b>	<b>(2,139,359)</b>	<b>(2,196,445)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(185,659,135)</b>	<b>(35,590,813)</b>	<b>(221,249,948)</b>	<b>(123,018,122)</b>	<b>(25,161,804)</b>	<b>(148,179,926)</b>	<b>(62,641,013)</b>	<b>(10,429,009)</b>	<b>(73,070,022)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>369,223,705</b>	<b>74,448,220</b>	<b>443,671,925</b>	<b>245,475,307</b>	<b>52,671,699</b>	<b>298,147,006</b>	<b>123,748,398</b>	<b>21,776,521</b>	<b>145,524,919</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(81,468,756)	(81,468,756)	0	(54,747,004)	(54,747,004)	0	(26,721,752)	(26,721,752)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(14,165,217)	(14,165,217)	0	(10,013,621)	(10,013,621)	0	(4,151,596)	(4,151,596)
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	(995,360)	(995,360)	0	(668,882)	(668,882)	0	(326,478)	(326,478)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(96,737,252)</b>	<b>(96,737,252)</b>	<b>0</b>	<b>(65,505,868)</b>	<b>(65,505,868)</b>	<b>0</b>	<b>(31,231,384)</b>	<b>(31,231,384)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>369,223,705</b>	<b>(22,289,032)</b>	<b>346,934,673</b>	<b>245,475,307</b>	<b>(12,834,169)</b>	<b>232,641,138</b>	<b>123,748,398</b>	<b>(9,454,863)</b>	<b>114,293,535</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%	68.582%	31.418%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.200%	32.800%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months 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	369,223,705	(22,289,032)	346,934,673	245,475,307	(12,834,169)	232,641,138	123,748,398	(9,454,863)	114,293,535
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	16,597,312	16,597,312	0	11,757,536	11,757,536	0	4,839,776	4,839,776
4 252000 Customer Advances	(80,811)	(22)	(80,833)	(11,804)	(16)	(11,820)	(69,007)	(6)	(69,013)
99 235199 Customer Deposits	(502,866)	0	(502,866)	(502,866)	0	(502,866)	0	0	0
C-WKC Working Capital	9,180,935	1,534,138	10,715,073	9,180,935	0	9,180,935	0	1,534,138	1,534,138
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	8,597,258	23,862,492	32,459,750	8,666,265	15,817,406	24,483,671	(69,007)	8,045,086	7,976,079
NET RATE BASE	377,820,963	1,573,460	379,394,423	254,141,572	2,983,237	257,124,809	123,679,391	(1,409,777)	122,269,614

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 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	
<b>Electric Production</b>														
Steam (ED-AN)	7,808,453	7,808,453												
Hydro (ED-AN)	8,614,408	8,614,408												
Other (ED-AN)	9,385,138	9,385,138												
<b>Total Electric Production</b>	<b>25,807,999</b>	<b>25,807,999</b>												
<b>Electric Transmission</b>														
ED-AN	10,825,727	10,825,727												
<b>Total Electric Transmission</b>	<b>10,825,727</b>	<b>10,825,727</b>												
<b>Electric Distribution</b>														
ED-AN	19,651	19,651												
ED-ID	14,964,222	14,964,222												
ED-WA	24,855,282	24,855,282												
<b>Total Electric Distribution</b>	<b>39,839,155</b>	<b>39,839,155</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	601,080		601,080			601,080	601,080		425,805	425,805		175,275		
GD-OR	116,473			116,473										
<b>Total Gas Underground Storage</b>	<b>717,553</b>		<b>601,080</b>	<b>116,473</b>		<b>601,080</b>	<b>601,080</b>		<b>425,805</b>	<b>425,805</b>		<b>175,275</b>		
<b>Gas Distribution</b>														
6 GD-AN	64,686		64,686				64,686		44,363	44,363		20,323		
GD-ID	4,433,435		4,433,435			4,433,435	4,433,435				4,433,435	4,433,435		
GD-WA	8,836,824		8,836,824			8,836,824	8,836,824	8,836,824		8,836,824				
GD-OR	5,860,246			5,860,246										
<b>Total Gas Distribution</b>	<b>19,195,191</b>		<b>13,334,945</b>	<b>5,860,246</b>		<b>13,270,259</b>	<b>64,686</b>	<b>13,334,945</b>	<b>8,836,824</b>	<b>44,363</b>	<b>8,881,187</b>	<b>4,433,435</b>	<b>20,323</b>	<b>4,453,758</b>
<b>General Plant</b>														
ED-AN	2,730,021	2,730,021												
ED-ID	179,949	179,949												
ED-WA	1,096,337	1,096,337												
7,4 CD-AA	14,976,354	10,715,133	2,957,979	1,303,242		2,957,979	2,957,979		2,093,007	2,093,007		864,972		
9,4 CD-AN	703,185	553,716	149,469			149,469	149,469		105,761	105,761		43,708		
9 CD-ID	324,578	255,586	68,992			68,992	68,992				68,992	68,992		
9 CD-WA	178,957	140,918	38,039			38,039	38,039	38,039		38,039				
8,4 GD-AA	253,825		175,347	78,478		175,347	175,347		124,072	124,072		51,275		
4 GD-AN	37,812		37,812			37,812	37,812		26,755	26,755		11,057		
GD-ID	47,060		47,060			47,060	47,060				47,060	47,060		
GD-WA	217,037		217,037			217,037	217,037	217,037		217,037				
GD-OR	209,336			209,336										
<b>Total General Plant</b>	<b>20,954,451</b>	<b>15,671,660</b>	<b>3,691,735</b>	<b>1,591,056</b>		<b>371,128</b>	<b>3,320,607</b>	<b>3,691,735</b>	<b>255,076</b>	<b>2,349,595</b>	<b>2,604,671</b>	<b>116,052</b>	<b>971,012</b>	<b>1,087,064</b>
<b>Total Depreciation Expense</b>	<b>117,340,076</b>	<b>92,144,541</b>	<b>17,627,760</b>	<b>7,567,775</b>		<b>13,641,387</b>	<b>3,986,373</b>	<b>17,627,760</b>	<b>9,091,900</b>	<b>2,819,763</b>	<b>11,911,663</b>	<b>4,549,487</b>	<b>1,166,610</b>	<b>5,716,097</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 11/4/2015 8:35 AM

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12A</b>
For Twelve Months 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	68.582%	31.418%

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000) ED-AN	918,400	918,400												
Misc Intangible Plt (303000) ED-AN	223,219	223,219												
<b>Total Production/Transmission</b>	<b>1,141,619</b>	<b>1,141,619</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	577,834	413,423	114,128	50,283		114,128	114,128		80,755	80,755		33,373	33,373	
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>624,551</b>	<b>421,084</b>	<b>145,116</b>	<b>58,351</b>	<b>28,920</b>	<b>116,196</b>	<b>145,116</b>	<b>24,862</b>	<b>82,218</b>	<b>107,080</b>	<b>4,058</b>	<b>33,978</b>	<b>38,036</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4 CD-AA	15,431,209	11,040,567	3,047,818	1,342,824		3,047,818	3,047,818		2,156,575	2,156,575		891,243	891,243	
9,4 CD-AN	9,246	7,280	1,966			1,966	1,966		1,391	1,391		575	575	
9,4 CD-ID	10,730	8,449	2,281		2,281		2,281				2,281		2,281	
ED-AN	348,734	348,734												
ED-ID	4,747	4,747												
ED-WA	1,028,796	1,028,796												
8,4 GD-AA	436,949		301,853	135,096		301,853	301,853		213,585	213,585		88,268	88,268	
4 GD-AN	752		752			752	752		532	532		220	220	
GD-OR	80			80										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>17,271,243</b>	<b>12,438,573</b>	<b>3,354,670</b>	<b>1,478,000</b>	<b>2,281</b>	<b>3,352,389</b>	<b>3,354,670</b>		<b>2,372,083</b>	<b>2,372,083</b>	<b>2,281</b>	<b>980,306</b>	<b>982,587</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	27,931	19,984	5,516	2,431		5,516	5,516		3,903	3,903		1,613	1,613	
4 ED-AN	6,405	6,405												
GD-OR	262			262										
<b>Total General Plant- 390200, 396200</b>	<b>34,598</b>	<b>26,389</b>	<b>5,516</b>	<b>2,693</b>		<b>5,516</b>	<b>5,516</b>		<b>3,903</b>	<b>3,903</b>		<b>1,613</b>	<b>1,613</b>	
<b>Total Amortization Expense</b>	<b>19,099,235</b>	<b>14,054,662</b>	<b>3,505,529</b>	<b>1,539,044</b>	<b>31,201</b>	<b>3,474,328</b>	<b>3,505,529</b>	<b>24,862</b>	<b>2,458,365</b>	<b>2,483,227</b>	<b>6,339</b>	<b>1,015,963</b>	<b>1,022,302</b>	

**Allocation Ratios:**

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



RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months 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
<b>Electric Production</b>													
Steam (ED-AN)	(288,508,082)	(288,508,082)											
Hydro (ED-AN)	(131,990,717)	(131,990,717)											
Other (ED-AN)	(95,010,159)	(95,010,159)											
<b>Total Electric Production</b>	<b>(515,508,958)</b>	<b>(515,508,958)</b>											
<b>Electric Transmission</b>													
ED-AN	(195,311,329)	(195,311,329)											
<b>Total Electric Transmission</b>	<b>(195,311,329)</b>	<b>(195,311,329)</b>											
<b>Electric Distribution</b>													
ED-AN	(4,248)	(4,248)											
ED-ID	(166,409,152)	(166,409,152)											
ED-WA	(266,522,186)	(266,522,186)											
<b>Total Electric Distribution</b>	<b>(432,935,586)</b>	<b>(432,935,586)</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	(13,579,328)		(13,579,328)			(13,579,328)	(13,579,328)		(9,619,596)	(9,619,596)		(3,959,732)	(3,959,732)
GD-OR	(648,410)			(648,410)									
<b>Total Gas Underground Storage</b>	<b>(14,227,738)</b>		<b>(13,579,328)</b>	<b>(648,410)</b>		<b>(13,579,328)</b>	<b>(13,579,328)</b>		<b>(9,619,596)</b>	<b>(9,619,596)</b>		<b>(3,959,732)</b>	<b>(3,959,732)</b>
<b>Gas Distribution</b>													
6 GD-AN	(1,510,793)		(1,510,793)			(1,510,793)	(1,510,793)		(1,036,132)	(1,036,132)		(474,661)	(474,661)
GD-ID	(59,977,901)		(59,977,901)			(59,977,901)	(59,977,901)				(59,977,901)		(59,977,901)
GD-WA	(118,172,962)		(118,172,962)			(118,172,962)	(118,172,962)	(118,172,962)		(118,172,962)			
GD-OR	(93,146,499)			(93,146,499)									
<b>Total Gas Distribution</b>	<b>(272,808,155)</b>		<b>(179,661,656)</b>	<b>(93,146,499)</b>	<b>(178,150,863)</b>	<b>(1,510,793)</b>	<b>(179,661,656)</b>	<b>(118,172,962)</b>	<b>(1,036,132)</b>	<b>(119,209,094)</b>	<b>(59,977,901)</b>	<b>(474,661)</b>	<b>(60,452,562)</b>
<b>General Plant</b>													
ED-AN	(39,539,853)	(39,539,853)											
ED-ID	(7,146,509)	(7,146,509)											
ED-WA	(15,806,922)	(15,806,922)											
7,4 CD-AA	(38,989,194)	(27,895,598)	(7,700,756)	(3,392,840)		(7,700,756)	(7,700,756)		(5,448,901)	(5,448,901)		(2,251,855)	(2,251,855)
9,4 CD-AN	(11,715,514)	(9,225,264)	(2,490,250)			(2,490,250)	(2,490,250)		(1,762,051)	(1,762,051)		(728,199)	(728,199)
9 CD-ID	(5,296,821)	(4,170,929)	(1,125,892)			(1,125,892)	(1,125,892)				(1,125,892)		(1,125,892)
9 CD-WA	(2,563,357)	(2,018,490)	(544,867)			(544,867)	(544,867)	(544,867)		(544,867)			
8,4 GD-AA	(1,716,867)		(1,186,046)	(530,821)		(1,186,046)	(1,186,046)		(839,222)	(839,222)		(346,824)	(346,824)
4 GD-AN	(1,806,918)		(1,806,918)			(1,806,918)	(1,806,918)		(1,278,539)	(1,278,539)		(528,379)	(528,379)
GD-ID	(1,480,134)		(1,480,134)			(1,480,134)	(1,480,134)				(1,480,134)		(1,480,134)
GD-WA	(4,175,811)		(4,175,811)			(4,175,811)	(4,175,811)	(4,175,811)		(4,175,811)			
GD-OR	(4,245,613)			(4,245,613)									
<b>Total General Plant</b>	<b>(134,483,513)</b>	<b>(105,803,565)</b>	<b>(20,510,674)</b>	<b>(8,169,274)</b>	<b>(7,326,704)</b>	<b>(13,183,970)</b>	<b>(20,510,674)</b>	<b>(4,720,678)</b>	<b>(9,328,713)</b>	<b>(14,049,391)</b>	<b>(2,606,026)</b>	<b>(3,855,257)</b>	<b>(6,461,283)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,565,275,279)</b>	<b>(1,249,559,438)</b>	<b>(213,751,658)</b>	<b>(101,964,183)</b>	<b>(185,477,567)</b>	<b>(28,274,091)</b>	<b>(213,751,658)</b>	<b>(122,893,640)</b>	<b>(19,984,441)</b>	<b>(142,878,081)</b>	<b>(62,583,927)</b>	<b>(8,289,650)</b>	<b>(70,873,577)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 11/4/2015 8:35 AM

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months 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	68.582%	31.418%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12A</b>
For Twelve Months 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										
<b>Production/Transmission</b>															
	Franchises (302000)	ED-AN	(8,457,620)	(8,457,620)											
	Misc Intangible Plt (303000)	ED-AN	(930,346)	(930,346)											
<b>Total Production/Transmission</b>			<b>(9,387,966)</b>	<b>(9,387,966)</b>											
<b>Distribution</b>															
	Franchises (302000)	ED-WA	(125,108)	(125,108)											
	Misc Intangible Plt (303000)	ED-WA	(28,506)	(28,506)											
<b>Total Distribution</b>			<b>(153,614)</b>	<b>(153,614)</b>											
<b>General Plant - 303000</b>															
7,4	CD-AA		(819,276)	(586,168)	(161,815)	(71,293)		(161,815)	(161,815)		(114,497)	(114,497)		(47,318)	(47,318)
9,4	CD-AN		(69,202)	(54,493)	(14,709)			(14,709)	(14,709)		(10,408)	(10,408)		(4,301)	(4,301)
	GD-ID		(51,763)		(51,763)		(51,763)	(51,763)	(51,763)				(51,763)		(51,763)
	GD-WA		(120,848)		(120,848)		(120,848)	(120,848)	(120,848)	(120,848)			(120,848)		
	GD-OR		(65,826)			(65,826)									
<b>Total General Plant - 303000</b>			<b>(1,126,915)</b>	<b>(640,661)</b>	<b>(349,135)</b>	<b>(137,119)</b>	<b>(172,611)</b>	<b>(176,524)</b>	<b>(349,135)</b>	<b>(120,848)</b>	<b>(124,905)</b>	<b>(245,753)</b>	<b>(51,763)</b>	<b>(51,619)</b>	<b>(103,382)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA		(29,066,558)	(20,796,251)	(5,740,935)	(2,529,372)		(5,740,935)	(5,740,935)		(4,062,171)	(4,062,171)		(1,678,764)	(1,678,764)
9,4	CD-AN		(17,790)	(14,008)	(3,782)			(3,782)	(3,782)		(2,676)	(2,676)		(1,106)	(1,106)
9	CD-ID		(20,508)	(16,149)	(4,359)		(4,359)	(4,359)	(4,359)				(4,359)		(4,359)
	ED-AN		(483,239)	(483,239)											
	ED-ID		(14,030)	(14,030)											
	ED-WA		(1,910,793)	(1,910,793)											
8,4	GD-AA		(1,592,980)		(1,100,462)	(492,518)		(1,100,462)	(1,100,462)		(778,665)	(778,665)		(321,797)	(321,797)
4	GD-AN		(11,408)		(11,408)			(11,408)	(11,408)		(8,072)	(8,072)		(3,336)	(3,336)
	GD-OR		(1,218)			(1,218)									
<b>Total Miscellaneous IT Intangible Plant - 3031</b>			<b>(33,118,524)</b>	<b>(23,234,470)</b>	<b>(6,860,946)</b>	<b>(3,023,108)</b>	<b>(4,359)</b>	<b>(6,856,587)</b>	<b>(6,860,946)</b>		<b>(4,851,584)</b>	<b>(4,851,584)</b>	<b>(4,359)</b>	<b>(2,005,003)</b>	<b>(2,009,362)</b>
<b>Gas Underground Storage</b>															
1	GD-AN		(239,897)		(239,897)			(239,897)	(239,897)		(169,943)	(169,943)		(69,954)	(69,954)
<b>Total Gas Underground Storage</b>			<b>(239,897)</b>		<b>(239,897)</b>			<b>(239,897)</b>	<b>(239,897)</b>		<b>(169,943)</b>	<b>(169,943)</b>		<b>(69,954)</b>	<b>(69,954)</b>
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA		(221,322)	(158,349)	(43,714)	(19,259)		(43,714)	(43,714)		(30,931)	(30,931)		(12,783)	(12,783)
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)	(1,771)					
4	ED-AN		(65,006)	(65,006)											
	ED-WA		(110,678)	(110,678)											
	GD-WA		(1,863)		(1,863)		(1,863)	(1,863)	(1,863)	(1,863)			(1,863)		
	GD-OR		(7,914)			(7,914)									
<b>Total General Plant - 390200, 396200</b>			<b>(419,652)</b>	<b>(344,167)</b>	<b>(48,312)</b>	<b>(27,173)</b>	<b>(4,598)</b>	<b>(43,714)</b>	<b>(48,312)</b>	<b>(3,634)</b>	<b>(30,931)</b>	<b>(34,565)</b>	<b>(964)</b>	<b>(12,783)</b>	<b>(13,747)</b>
<b>Total Accumulated Amortization</b>			<b>(44,446,568)</b>	<b>(33,760,878)</b>	<b>(7,498,290)</b>	<b>(3,187,400)</b>	<b>(181,568)</b>	<b>(7,316,722)</b>	<b>(7,498,290)</b>	<b>(124,482)</b>	<b>(5,177,363)</b>	<b>(5,301,845)</b>	<b>(57,086)</b>	<b>(2,139,359)</b>	<b>(2,196,445)</b>

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

RESULTS OF OPERATIONS		Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>		<b>G-AAMT-12A</b>
For Twelve Months 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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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
	<b>389XXX Land &amp; Land Rights</b>												
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	831,661	0	0	0	0	0	0	0	831,661	0	831,661	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	4,925,526	0	0	3,524,066	3,524,066	0	0	972,841	972,841	0	428,619	
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	
	<b>TOTAL ACCOUNT</b>	<b>7,838,964</b>	<b>384,267</b>	<b>706,567</b>	<b>3,781,509</b>	<b>4,872,343</b>	<b>577,218</b>	<b>92,936</b>	<b>1,036,187</b>	<b>1,706,341</b>	<b>831,661</b>	<b>428,619</b>	<b>1,260,280</b>
	<b>390XXX Structures &amp; Improvements</b>												
99	ED-WA / ID / AN	7,186,238	1,144,274	2,156,863	3,885,101	7,186,238	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,236,007	0	0	0	0	2,236,007	0	0	2,236,007	0	0	
99	GD-OR / AS	3,552,359	0	0	0	0	0	0	0	3,552,359	0	3,552,359	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	79,184,047	0	0	56,653,810	56,653,810	0	0	15,639,641	15,639,641	0	6,890,596	
9	CD-WA / ID / AN	22,128,379	5,547,311	4,498,110	7,379,350	17,424,771	1,497,430	1,214,211	1,991,967	4,703,608	0	0	
	<b>TOTAL ACCOUNT</b>	<b>114,287,030</b>	<b>6,691,585</b>	<b>6,654,973</b>	<b>67,918,261</b>	<b>81,264,819</b>	<b>3,733,437</b>	<b>1,214,211</b>	<b>17,631,608</b>	<b>22,579,256</b>	<b>3,552,359</b>	<b>6,890,596</b>	<b>10,442,955</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
99	ED-WA / ID / AN	9,319,872	3,220,270	14,649	6,084,953	9,319,872	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	623,669	0	0	0	0	0	0	430,843	430,843	0	192,826	
7	CD-AA	53,488,654	0	0	38,269,527	38,269,527	0	0	10,564,544	10,564,544	0	4,654,583	
9	CD-WA / ID / AN	217,191	30,360	65,389	75,276	171,025	8,195	17,651	20,320	46,166	0	0	
	<b>TOTAL ACCOUNT</b>	<b>63,656,036</b>	<b>3,250,630</b>	<b>80,038</b>	<b>44,429,756</b>	<b>47,760,424</b>	<b>8,195</b>	<b>17,651</b>	<b>11,022,357</b>	<b>11,048,203</b>	<b>0</b>	<b>4,847,409</b>	<b>4,847,409</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	30,228,884	14,481,259	5,093,532	10,654,093	30,228,884	0	0	0	0	0	0	
99	GD-WA / ID / AN	9,683,147	0	0	0	0	6,341,998	2,005,136	1,336,013	9,683,147	0	0	
99	GD-OR / AS	3,006,162	0	0	0	0	0	0	0	3,006,162	0	3,006,162	
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	5,695,226	1,667,554	897,454	1,919,641	4,484,649	450,136	242,257	518,184	1,210,577	0	0	
	<b>TOTAL ACCOUNT</b>	<b>49,180,273</b>	<b>16,148,813</b>	<b>5,990,986</b>	<b>12,979,301</b>	<b>35,119,100</b>	<b>6,792,134</b>	<b>2,247,393</b>	<b>1,966,156</b>	<b>11,005,683</b>	<b>3,006,162</b>	<b>49,328</b>	<b>3,055,490</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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	398,565	10,739	14,745	373,081	398,565	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	2,986,283	111,151	138,582	2,101,785	2,351,518	30,004	37,409	567,352	634,765	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>3,526,346</b>	<b>121,890</b>	<b>153,327</b>	<b>2,474,866</b>	<b>2,750,083</b>	<b>114,275</b>	<b>37,409</b>	<b>567,352</b>	<b>719,036</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	3,040,059	985,078	303,648	1,751,333	3,040,059	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,740,875	0	0	0	0	1,993,362	378,269	369,244	2,740,875	0	0	0
99	GD-OR / AS	957,897	0	0	0	0	0	0	0	0	957,897	0	957,897
8	GD-AA	2,324,048	0	0	0	0	0	0	1,605,499	1,605,499	0	718,549	718,549
7	CD-AA	9,935,186	0	0	7,108,327	7,108,327	0	0	1,962,299	1,962,299	0	864,560	864,560
9	CD-WA / ID / AN	1,216,042	21,630	734,038	201,892	957,560	5,839	198,145	54,498	258,482	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>20,214,107</b>	<b>1,006,708</b>	<b>1,037,686</b>	<b>9,061,552</b>	<b>11,105,946</b>	<b>1,999,201</b>	<b>576,414</b>	<b>3,991,540</b>	<b>6,567,155</b>	<b>957,897</b>	<b>1,583,109</b>	<b>2,541,006</b>
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	735,157	228,084	48,556	458,517	735,157	0	0	0	0	0	0	0
99	GD-WA / ID / AN	171,038	0	0	0	0	34,126	11,130	125,782	171,038	0	0	0
99	GD-OR / AS	118,769	0	0	0	0	0	0	0	0	118,769	0	118,769
8	GD-AA	218,890	0	0	0	0	0	0	151,214	151,214	0	67,676	67,676
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	82,562	3,946	1,260	59,807	65,013	1,065	340	16,144	17,549	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>1,682,079</b>	<b>232,030</b>	<b>49,816</b>	<b>772,790</b>	<b>1,054,636</b>	<b>35,191</b>	<b>11,470</b>	<b>363,387</b>	<b>410,048</b>	<b>118,769</b>	<b>98,626</b>	<b>217,395</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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	34,152,214	15,951,519	9,932,936	8,267,759	34,152,214	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,390,755	0	0	0	0	2,697,460	862,801	830,494	4,390,755	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	542,322	0	0	388,015	388,015	0	0	107,114	107,114	0	47,193	47,193
9	CD-WA / ID / AN	1,647,462	257,365	410,472	629,440	1,297,277	69,473	110,802	169,910	350,185	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>40,776,587</b>	<b>16,208,884</b>	<b>10,343,408</b>	<b>9,285,214</b>	<b>35,837,506</b>	<b>2,766,933</b>	<b>973,603</b>	<b>1,107,518</b>	<b>4,848,054</b>	<b>43,834</b>	<b>47,193</b>	<b>91,027</b>
	397XXX Communication Equipment												
99	ED-WA / ID / AN	57,847,221	11,140,917	4,333,330	42,372,974	57,847,221	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,282,002	0	0	0	0	699,061	555,694	27,247	1,282,002	0	0	0
99	GD-OR / AS	1,229,348	0	0	0	0	0	0	0	0	1,229,348	0	1,229,348
8	GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	306,995
7	CD-AA	30,797,789	0	0	22,034,894	22,034,894	0	0	6,082,871	6,082,871	0	2,680,024	2,680,024
9	CD-WA / ID / AN	12,646,609	501,816	3,191,801	6,264,829	9,958,446	135,459	861,588	1,691,116	2,688,163	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>104,795,901</b>	<b>11,642,733</b>	<b>7,525,131</b>	<b>70,672,697</b>	<b>89,840,561</b>	<b>834,520</b>	<b>1,417,282</b>	<b>8,487,171</b>	<b>10,738,973</b>	<b>1,229,348</b>	<b>2,987,019</b>	<b>4,216,367</b>
	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	491,705	0	0	351,800	351,800	0	0	97,117	97,117	0	42,788	42,788
9	CD-WA / ID / AN	9,978	3,926	0	3,931	7,857	1,060	0	1,061	2,121	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>584,948</b>	<b>3,926</b>	<b>2,299</b>	<b>434,330</b>	<b>440,555</b>	<b>1,060</b>	<b>0</b>	<b>98,178</b>	<b>99,238</b>	<b>2,367</b>	<b>42,788</b>	<b>45,155</b>
	<b>TOTAL GENERAL PLANT</b>	<b>406,542,271</b>	<b>55,691,466</b>	<b>32,544,231</b>	<b>221,810,276</b>	<b>310,045,973</b>	<b>16,862,164</b>	<b>6,588,369</b>	<b>46,271,454</b>	<b>69,721,987</b>	<b>9,799,624</b>	<b>16,974,687</b>	<b>26,774,311</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 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	9,510,512	153,179	0	9,357,333	9,510,512	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	8,667,517	0	0	6,201,349	6,201,349	0	0	1,711,921	1,711,921	0	754,247	
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	0	
		TOTAL ACCOUNT	20,001,841	153,179	0	15,711,491	15,864,670	1,022,594	181,037	1,753,170	2,956,801	426,123	754,247	1,180,370
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,004,399	5,134,146	23,524	1,846,729	7,004,399	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	2,473,291	0	0	0	0	0	0	1,708,599	1,708,599	0	764,692	
7		CD-AA	104,238,848	0	0	74,579,768	74,579,768	0	0	20,588,215	20,588,215	0	9,070,865	
9		CD-WA / ID / AN	113,689	0	52,006	37,518	89,524	0	14,038	10,127	24,165	0	0	
		TOTAL ACCOUNT	113,830,227	5,134,146	75,530	76,464,015	81,673,691	0	14,038	22,306,941	22,320,979	0	9,835,557	9,835,557
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	3,613	0	0	3,613	3,613	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	4,805,812	0	0	3,438,414	3,438,414	0	0	949,196	949,196	0	418,202	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,822,182	0	0	3,442,027	3,442,027	0	0	960,722	960,722	1,231	418,202	419,433
		TOTAL	138,654,250	5,287,325	75,530	95,617,533	100,980,388	1,022,594	195,075	25,020,833	26,238,502	427,354	11,008,006	11,435,360

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 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	(70,380,913)	(50,355,432)	(13,900,934)	(6,124,547)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(1,243,330)	(979,048)	(264,282)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(72,170,637)</u>	<u>(51,725,409)</u>	<u>(14,273,134)</u>	<u>(6,172,094)</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 August 31, 2015
Average of Monthly Averages Basis

Report ID:  
**C-WKC-12A**

AVISTA UTILITIES

Gas-North Copy

Ref/Basis Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
	Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1 151120 FUEL STOCK COAL-COLSTRIP	1,466,640	799,841		2,266,481		799,841			
1 151210 FUEL STOCK HOG FUEL-KFGS	1,305,867	712,163		2,018,030		712,163			
7/4 154100 PLANT MATERIALS & OPER SUPPLIES	16,615,106	7,634,050	2,311,290	26,560,446		6,100,028		1,534,022	2,311,290
1 154300 PLANT MATERIALS & OPER SUP-CS2	578,686	315,590		894,276		315,590			
1 154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,663,079	906,970		2,570,049		906,970			
7/4 154500 SUPPLY CHAIN RECEIVING INVENTORY	872	401	121	1,394		320		81	121
7/4 154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(552)	(254)	(77)	(883)		(203)		(51)	(77)
7/4 154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	935	429	130	1,494		343		86	130
99 163998 COMMON WORKING CAPITAL	0			0	0		0		
99 163999 INVESTOR-SUPPLIED WORKING CAPITAL	51,548,243			51,548,243	42,367,308		9,180,935		
<b>TOTAL</b>	<b>73,178,876</b>	<b>10,369,190</b>	<b>2,311,464</b>	<b>85,859,530</b>	<b>42,367,308</b>	<b>8,835,052</b>	<b>9,180,935</b>	<b>1,534,138</b>	<b>2,311,464</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						