

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended July 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	21,675,026	14,709,504	6,965,522
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	21,675,026	14,709,504	6,965,522
G-APL	Gas Net Adjusted Rate Base	395,915,658	267,690,715	128,224,943
	RATE OF RETURN	5.475%	5.495%	5.432%

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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2011 thru 12-31-2013	100.000%	70.840%	29.160%
2	Input	Number of Customers Percent	7-01-2015 thru 07-31-2015	231,583 100.000%	153,510 66.287%	78,073 33.713%
3	G-OPS	Direct Distribution Operating Expense Percent	08-01-2014 thru 07-31-2015	13,126,444 100.000%	8,450,362 64.377%	4,676,082 35.623%
	Input	Jurisdictional 4-Factor Ratio	01-01-2014 thru 12-31-2014			
		Direct O & M Accounts 798 - 894		5,138,222	2,993,532	2,144,690
		Direct O & M Accounts 901 - 935		6,736,089	6,334,192	401,897
		Total		11,874,311	9,327,724	2,546,587
		Percentage		100.000%	78.554%	21.446%
		Direct Labor				
		Amount: Accounts 798 - 894		7,841,118	5,302,891	2,538,227
		Amount: Accounts 901 - 935		2,835,222	2,315,397	519,825
		Total		10,676,340	7,618,288	3,058,052
		Percentage		100.000%	71.357%	28.643%
		Total Number of Customers		231,528	153,467	78,061
		Percentage		100.000%	66.284%	33.716%
		Total Direct Plant		362,119,311	242,035,600	120,083,711
		Percentage		100.000%	66.839%	33.161%
4		Total Four Factor Allocators Percent		400.000%	283.034%	116.966%
				100.000%	70.758%	29.242%
6	Input	Actual Therms Purchased Percent	08-01-2014 thru 07-31-2015	229,440,154 100.000%	157,551,172 68.668%	71,888,982 31.332%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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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)		100.000%	78.744%	21.256%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2014 thru 12-31-2014	100.000%	0.000%	80.900%	19.100%
10	Actual Annual Throughput Percent	01-01-2014 thru 12-31-2014				
			System	Washington	Idaho	
			247,081,167	170,084,636	76,996,531	
			100.000%	68.838%	31.162%	
11	Book Depreciation Percent	08-01-2014 thru 07-31-2015	17,484,125	11,822,401	5,661,724	
			100.000%	67.618%	32.382%	
12	Net Gas Plant (before DFIT) Percent	7-01-2015 thru 07-31-2015	465,135,818	311,265,422	153,870,396	
			100.000%	66.919%	33.081%	
13	G-PLT Net Gas General Plant Percent	7-01-2015 thru 07-31-2015	50,727,380	36,521,142	14,206,238	
			100.000%	71.995%	28.005%	
14	Net Allocated Schedule M's Percent	08-01-2014 thru 07-31-2015	-58,285,777	-38,965,901	-19,319,876	
			100.000%	66.853%	33.147%	

RESULTS OF OPERATIONS
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AVISTA UTILITIES

99 Input Not Allocated

0.000%

0.000%

0.000%

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended July 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99	480000 Residential	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)
	TOTAL SALES TO ULTIMATE CUSTOMERS	215,377,633	0	215,377,633	151,427,845	0	151,427,845	63,949,788	0	63,949,788
	OTHER OPERATING REVENUES:									
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)
	TOTAL OTHER OPERATING REVENUES	156,707,075	318,381	157,025,456	108,598,048	225,280	108,823,328	48,109,027	93,101	48,202,128
	TOTAL GAS REVENUES	372,084,708	318,381	372,403,089	260,025,893	225,280	260,251,173	112,058,815	93,101	112,151,916
	PRODUCTION EXPENSES:									
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
	TOTAL PRODUCTION EXPENSES	252,381,699	965,219	253,346,918	173,287,494	664,437	173,951,931	79,094,205	300,782	79,394,987
	UNDERGROUND STORAGE EXPENSES:									
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
	TOTAL UNDERGROUND STORAGE OPER EXP	0	1,216,240	1,216,240	0	861,584	861,584	0	354,656	354,656
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
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,008,690	1,008,690	0	714,556	714,556	0	294,134	294,134

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended July 31, 2015	
Ending Balance 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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For Twelve Months Ended July 31, 2015	
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AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	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
	MAINTENANCE									
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
	TOTAL DISTRIBUTION OPERATING EXP	13,126,444	3,856,231	16,982,675	8,450,362	2,482,526	10,932,888	4,676,082	1,373,705	6,049,787
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
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	29,704,673	64,681	29,769,354	22,816,936	44,415	22,861,351	6,887,737	20,266	6,908,003
	TOTAL DISTRIBUTION EXPENSES	42,831,117	3,920,912	46,752,029	31,267,298	2,526,941	33,794,239	11,563,819	1,393,971	12,957,790

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For Twelve Months Ended July 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	211,288	211,288	0	140,056	140,056	0	71,232	71,232
2	902000	Meter Reading Expenses	1,732,203	90,156	1,822,359	1,565,185	59,762	1,624,947	167,018	30,394	197,412
G-903	903XXX	Customer Records & Collection Expenses	631,067	4,458,929	5,089,996	409,159	2,955,690	3,364,849	221,908	1,503,239	1,725,147
2	904000	Uncollectible Accounts	0	1,824,523	1,824,523	0	1,209,422	1,209,422	0	615,101	615,101
2	905000	Misc Customer Accounts	0	147,425	147,425	0	97,724	97,724	0	49,701	49,701
	TOTAL CUSTOMER ACCOUNTS EXPENSES		2,363,270	6,732,321	9,095,591	1,974,344	4,462,654	6,436,998	388,926	2,269,667	2,658,593
	CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX	Customer Assistance Expenses	5,256,612	163,424	5,420,036	5,193,537	108,329	5,301,866	63,075	55,095	118,170
2	909000	Advertising	0	547,597	547,597	0	362,986	362,986	0	184,611	184,611
2	910000	Misc Customer Service & Info Exp	0	94,513	94,513	0	62,650	62,650	0	31,863	31,863
	TOTAL CUSTOMER SERVICE & INFO EXP		5,256,612	805,534	6,062,146	5,193,537	533,965	5,727,502	63,075	271,569	334,644
	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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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
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
TOTAL ADMIN & GEN OPERATING EXP			1,413,664	17,438,334	18,851,998	1,025,892	12,339,017	13,364,909	387,772	5,099,317	5,487,089
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)
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(528,191)	6,637,922	6,109,731	280,098	4,696,860	4,976,958	(808,289)	1,941,062	1,132,773
TOTAL ADMIN & GENERAL EXPENSES			885,473	24,076,256	24,961,729	1,305,990	17,035,877	18,341,867	(420,517)	7,040,379	6,619,862
TOTAL EXPENSES BEFORE FIT			303,718,171	38,725,172	342,443,343	213,028,663	26,800,014	239,828,677	90,689,508	11,925,158	102,614,666
NET OPERATING INCOME (LOSS) BEFORE FIT					29,959,746		20,422,496			9,537,250	
G-FIT	FEDERAL INCOME TAX			(10,225,797)			(6,862,250)			(3,363,547)	
G-FIT	DEFERRED FEDERAL INCOME TAX			18,542,217			12,595,726			5,946,491	
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(31,700)			(20,484)			(11,216)	
GAS NET OPERATING INCOME (LOSS)					21,675,026		14,709,504			6,965,522	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended July 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		70.840%		29.160%			
G-ALL 2	Number of Customers		100.000%		66.287%		33.713%			
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:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended July 31, 2015	
Ending Balance 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:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12E
For Twelve Months Ended July 31, 2015	
Ending Balance 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
		TOTAL PURCHASED GAS COSTS	245,182,956	0	245,182,956	167,739,662	0	167,739,662	77,443,294	0	77,443,294

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:
ALLOCATION OF ACCOUNT 903	G-903-12E
For Twelve Months Ended July 31, 2015	
Ending Balance 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	2,955,690	3,364,849	221,908	1,503,239	1,725,147
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	2,955,690	3,364,849	221,908	1,503,239	1,725,147

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.287%	33.713%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.919%	33.081%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended July 31, 2015	
Ending Balance 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	108,329	269,747	63,075	55,095	118,170
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	108,329	5,301,866	63,075	55,095	118,170

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended July 31, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.62%	51.62%
2	Cost of Debt		5.386%	5.362%
	Total Cost of Debt		2.780%	2.768%
	Total Weighted Cost		2.780%	2.768%
G-APL	Net Rate Base	395,915,658	267,690,715	128,224,943
	Interest Deduction for FIT Calculation	10,991,068	7,441,802	3,549,266
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12E		
For Twelve Months Ended July 31, 2015				
Ending Balance 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	211,275,812	94,279,756
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	20,422,496	9,537,250
G-INT	Less: Interest Expense	10,991,068	7,441,802	3,549,266
G-SCM	Schedule M Adjustments	(48,185,242)	(32,587,123)	(15,598,119)
	Taxable Net Operating Income	(29,216,564)	(19,606,429)	(9,610,135)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(10,225,797)	(6,862,250)	(3,363,547)
G-DTE	Deferred FIT	18,542,217	12,595,726	5,946,491
99	411400 Amortized Investment Tax Credit	(31,700)	(20,484)	(11,216)
	Total FIT/Deferred FIT & ITC	8,284,720	5,712,992	2,571,728
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
Ending Balance Basis

Report ID:
G-SCM-12E

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	286,971	286,971	0	141,862	141,862
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	203,592	203,592	0	100,645	100,645
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	784,323	784,323	0	387,725	387,725
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	(195,654)	(195,654)	0	(96,721)	(96,721)
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	561,388	561,388	0	285,517	285,517
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	(17,808,016)	(17,808,016)	0	(8,803,284)	(8,803,284)
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)
		TOTAL SCHEDULE M ADJUSTMENTS	11,013,174	(58,285,777)	(48,185,242)	6,378,778	(38,965,901)	(32,587,123)	3,721,757	(19,319,876)	(15,598,119)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.840%	29.160%
G-ALL	2	Number of Customers	100.000%	66.287%	33.713%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	68.668%	31.332%
G-ALL	11	Book Depreciation	100.000%	67.618%	32.382%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.919%	33.081%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended July 31, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	17,386,453	11,623,365	5,763,088
99	410100	Deferred Federal Income Tax Exp	1,436,331	1,163,517	272,814
		SUBTOTAL	18,822,784	12,786,882	6,035,902
14	411100	Deferred Federal Income Tax Expense - Allocated	(287,778)	(192,388)	(95,390)
99	411100	Deferred Federal Income Tax Exp	7,211	1,232	5,979
		SUBTOTAL	(280,567)	(191,156)	(89,411)
		Total Deferred Federal Income Tax Expense	18,542,217	12,595,726	5,946,491

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.853%	33.147%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended July 31, 2015	
Ending Balance 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
GAS UTILITY PLANT
 For Twelve Months Ended July 31, 2015
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,203,631	1,792,498	2,996,129	1,022,594	1,268,336	2,290,930	181,037	524,162	705,199
4	3031XX	Misc Intangible IT Plant (3031XX)	11,403	31,856,907	31,868,310	0	22,541,310	22,541,310	11,403	9,315,597	9,327,000
		TOTAL INTANGIBLE PLANT	1,215,034	33,649,405	34,864,439	1,022,594	23,809,646	24,832,240	192,440	9,839,759	10,032,199
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	466,806	466,806	0	330,685	330,685	0	136,121	136,121
1	351XXX	Structures & Improvements	0	1,712,335	1,712,335	0	1,213,018	1,213,018	0	499,317	499,317
1	352XXX	Wells	0	18,652,511	18,652,511	0	13,213,439	13,213,439	0	5,439,072	5,439,072
1	353000	Lines	0	1,044,478	1,044,478	0	739,908	739,908	0	304,570	304,570
1	354000	Compressor Station Equipment	0	11,835,848	11,835,848	0	8,384,515	8,384,515	0	3,451,333	3,451,333
1	355000	Measuring & Regulating Equipment	0	506,604	506,604	0	358,878	358,878	0	147,726	147,726
1	356000	Purification Equipment	0	403,713	403,713	0	285,990	285,990	0	117,723	117,723
1	357000	Other Equipment	0	1,816,342	1,816,342	0	1,286,697	1,286,697	0	529,645	529,645
		TOTAL UNDERGROUND STORAGE PLANT	0	36,438,637	36,438,637	0	25,813,130	25,813,130	0	10,625,507	10,625,507
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	186,398	0	186,398	123,263	0	123,263	63,135	0	63,135
6	375000	Structures & Improvements	907,684	0	907,684	543,472	0	543,472	364,212	0	364,212
6	376000	Mains	272,579,860	2,512,521	275,092,381	176,484,449	1,725,298	178,209,747	96,095,411	787,223	96,882,634
6	378000	Measuring & Reg Station Equip-General	5,466,790	127,100	5,593,890	3,294,137	87,277	3,381,414	2,172,653	39,823	2,212,476
6	379000	Measuring & Reg Station Equip-City Gate	6,250,459	0	6,250,459	1,908,468	0	1,908,468	4,341,991	0	4,341,991
6	380000	Services	187,180,978	0	187,180,978	127,030,351	0	127,030,351	60,150,627	0	60,150,627
6	381000	Meters	71,329,694	0	71,329,694	48,365,028	0	48,365,028	22,964,666	0	22,964,666
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,352,608	0	3,352,608	2,583,250	0	2,583,250	769,358	0	769,358
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	547,343,066	2,639,621	549,982,687	360,396,343	1,812,575	362,208,918	186,946,723	827,046	187,773,769
		GENERAL PLANT									
4	389XXX	Land & Land Rights	670,155	1,407,839	2,077,994	577,219	996,159	1,573,378	92,936	411,680	504,616
4	390XXX	Structures & Improvements	4,966,285	18,072,099	23,038,384	3,738,594	12,787,456	16,526,050	1,227,691	5,284,643	6,512,334
4	391XXX	Office Furniture & Equipment	35,220	12,069,124	12,104,344	8,197	8,539,871	8,548,068	27,023	3,529,253	3,556,276
4	392XXX	Transportation Equipment	9,606,541	1,976,066	11,582,607	7,159,991	1,398,225	8,558,216	2,446,550	577,841	3,024,391
4	393000	Stores Equipment	151,389	619,968	771,357	114,199	438,677	552,876	37,190	181,291	218,481
4	394000	Tools, Shop & Garage Equipment	2,560,725	4,322,622	6,883,347	1,982,950	3,058,601	5,041,551	577,775	1,264,021	1,841,796

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended July 31, 2015
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	40,007	397,619	437,626	30,173	281,347	311,520	9,834	116,272	126,106
4	396XXX	Power Operated Equipment	3,817,517	1,110,766	4,928,283	2,870,774	785,956	3,656,730	946,743	324,810	1,271,553
4	397XXX	Communications Equipment	2,266,551	8,550,304	10,816,855	849,302	6,050,024	6,899,326	1,417,249	2,500,280	3,917,529
4	398000	Miscellaneous Equipment	1,060	86,028	87,088	1,060	60,872	61,932	0	25,156	25,156
		TOTAL GENERAL PLANT	24,115,450	48,612,435	72,727,885	17,332,459	34,397,188	51,729,647	6,782,991	14,215,247	20,998,238
		TOTAL PLANT IN SERVICE	572,673,550	121,340,098	694,013,648	378,751,396	85,832,539	464,583,935	193,922,154	35,507,559	229,429,713
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,827,555)	(13,827,555)	0	(9,795,440)	(9,795,440)	0	(4,032,115)	(4,032,115)
G-ADEP		Distribution Plant	(182,951,451)	(1,546,231)	(184,497,682)	(121,204,471)	(1,061,766)	(122,266,237)	(61,746,980)	(484,465)	(62,231,445)
G-ADEP		General Plant	(8,021,734)	(13,928,194)	(21,949,928)	(5,317,026)	(9,855,311)	(15,172,337)	(2,704,708)	(4,072,883)	(6,777,591)
		TOTAL ACCUMULATED DEPRECIATION	(190,973,185)	(29,301,980)	(220,275,165)	(126,521,497)	(20,712,517)	(147,234,014)	(64,451,688)	(8,589,463)	(73,041,151)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(184,661)	(225,741)	(410,402)	(131,207)	(159,730)	(290,937)	(53,454)	(66,011)	(119,465)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(5,226)	(7,896,467)	(7,901,693)	0	(5,587,382)	(5,587,382)	(5,226)	(2,309,085)	(2,314,311)
G-AAAMT		Underground Storage	0	(239,992)	(239,992)	0	(170,010)	(170,010)	0	(69,982)	(69,982)
G-AAAMT		General Plant - 390200, 396200	(4,598)	(45,979)	(50,577)	(3,634)	(32,534)	(36,168)	(964)	(13,445)	(14,409)
		TOTAL ACCUMULATED AMORTIZATION	(194,485)	(8,408,179)	(8,602,664)	(134,841)	(5,949,656)	(6,084,497)	(59,644)	(2,458,523)	(2,518,167)
		TOTAL ACCUMULATED DEPR/AMORT	(191,167,670)	(37,710,159)	(228,877,829)	(126,656,338)	(26,662,173)	(153,318,511)	(64,511,332)	(11,047,986)	(75,559,318)
		NET GAS UTILITY PLANT before DFIT	381,505,880	83,629,939	465,135,819	252,095,058	59,170,366	311,265,424	129,410,822	24,459,573	153,870,395
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(83,705,961)	(83,705,961)	0	(56,015,192)	(56,015,192)	0	(27,690,769)	(27,690,769)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(12,912,703)	(12,912,703)	0	(9,131,875)	(9,131,875)	0	(3,780,828)	(3,780,828)
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	(951,797)	(951,797)	0	(636,933)	(636,933)	0	(314,864)	(314,864)
		TOTAL ACCUMULATED DFIT	0	(97,678,380)	(97,678,380)	0	(65,860,361)	(65,860,361)	0	(31,818,019)	(31,818,019)
		NET GAS UTILITY PLANT	381,505,880	(14,048,441)	367,457,439	252,095,058	(6,689,995)	245,405,063	129,410,822	(7,358,446)	122,052,376

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)	100.000%	66.919%	33.081%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended July 31, 2015	
Ending Balance 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	381,505,880	(14,048,441)	367,457,439	252,095,058	(6,689,995)	245,405,063	129,410,822	(7,358,446)	122,052,376
	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	10,115,507	10,115,507	0	7,165,825	7,165,825	0	2,949,682	2,949,682
4	252000 Customer Advances	(81,232)	0	(81,232)	(11,804)	0	(11,804)	(69,428)	0	(69,428)
99	235199 Customer Deposits	(451,886)	0	(451,886)	(451,886)	0	(451,886)	0	0	0
C-WKC	Working Capital	11,523,631	1,621,135	13,144,766	11,523,631	0	11,523,631	0	1,621,135	1,621,135
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	10,990,513	17,467,706	28,458,219	11,059,941	11,225,711	22,285,652	(69,428)	6,241,995	6,172,567
	NET RATE BASE	392,496,393	3,419,265	395,915,658	263,154,999	4,535,716	267,690,715	129,341,394	(1,116,451)	128,224,943

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended July 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	7,809,003	7,809,003												
Hydro (ED-AN)	8,554,665	8,554,665												
Other (ED-AN)	9,382,105	9,382,105												
Total Electric Production	25,745,773	25,745,773												
Electric Transmission														
ED-AN	10,760,667	10,760,667												
Total Electric Transmission	10,760,667	10,760,667												
Electric Distribution														
ED-AN	16,283	16,283												
ED-ID	14,897,618	14,897,618												
ED-WA	24,727,209	24,727,209												
Total Electric Distribution	39,641,110	39,641,110												
Gas Underground Storage														
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										
Total Gas Underground Storage	712,462		596,508	115,954		596,508	596,508		422,566	422,566		173,942	173,942	
Gas Distribution														
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										
Total Gas Distribution	19,076,314		13,249,568	5,826,746	13,184,887	64,681	13,249,568		8,788,011	44,415	8,832,426	4,396,876	20,266	4,417,142
General Plant														
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										
Total General Plant	20,672,403	15,466,599	3,638,049	1,567,755	370,330	3,267,719	3,638,049		255,236	2,312,172	2,567,408	115,094	955,547	1,070,641
Total Depreciation Expense	116,608,729	91,614,149	17,484,125	7,510,455	13,555,217	3,928,908	17,484,125		9,043,247	2,779,153	11,822,400	4,511,970	1,149,755	5,661,725

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended July 31, 2015	
Ending Balance 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:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended July 31, 2015	
Ending Balance 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	
Production/Transmission														
Franchises (302000)	ED-AN	918,400	918,400											
Misc Intangible Plt (303000)	ED-AN	218,135	218,135											
Total Production/Transmission		1,136,535	1,136,535											
Distribution														
Franchises (302000)	ED-WA	24,153	24,153											
Misc Intangible Plt (303000)	ED-WA	2,844	2,844											
Total Distribution		26,997	26,997											
General Plant - 303000														
7,4	CD-AA	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									
Total General Plant - 303000		612,751	412,641	142,786	57,324	28,920	113,866	142,786	24,862	80,569	105,431	4,058	33,297	37,355
Miscellaneous IT Intangible Plant - 3031XX														
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									
Total Miscellaneous IT Intangible Plant - 3031XX		16,695,197	12,008,936	3,253,065	1,433,196	2,281	3,250,784	3,253,065	2,300,190	2,300,190	2,281	950,594	952,875	
Gas Underground Storage														
1	GD-AN	227		227		227	227	161	161		66	66		
Total Gas Underground Storage		227		227		227	227	161	161		66	66		
General Plant - 390200, 396200														
7,4	CD-AA	28,116	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									
Total General Plant- 390200, 396200		35,883	27,360	5,553	2,970		5,553	5,553	3,929	3,929		1,624	1,624	
Total Amortization Expense		18,507,590	13,612,469	3,401,631	1,493,490	31,201	3,370,430	3,401,631	24,862	2,384,849	2,409,711	6,339	985,581	991,920

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended July 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	(290,096,062)	(290,096,062)										
	Hydro (ED-AN)	(135,580,652)	(135,580,652)										
	Other (ED-AN)	(99,314,579)	(99,314,579)										
Total Electric Production	(524,991,293)	(524,991,293)											
Electric Transmission													
	ED-AN	(198,785,474)	(198,785,474)										
Total Electric Transmission	(198,785,474)	(198,785,474)											
Electric Distribution													
	ED-AN	(16,358)	(16,358)										
	ED-ID	(171,432,187)	(171,432,187)										
	ED-WA	(275,128,528)	(275,128,528)										
Total Electric Distribution	(446,577,073)	(446,577,073)											
Gas Underground Storage													
1	GD-AN	(13,827,555)	(13,827,555)		(13,827,555)	(13,827,555)		(9,795,440)	(9,795,440)		(4,032,115)	(4,032,115)	
	GD-OR	(697,210)		(697,210)									
Total Gas Underground Storage	(14,524,765)		(13,827,555)	(697,210)		(13,827,555)	(13,827,555)		(9,795,440)	(9,795,440)		(4,032,115)	(4,032,115)
Gas Distribution													
6	GD-AN	(1,546,231)	(1,546,231)			(1,546,231)	(1,546,231)		(1,061,766)	(1,061,766)		(484,465)	(484,465)
	GD-ID	(61,746,980)	(61,746,980)		(61,746,980)	(61,746,980)					(61,746,980)		(61,746,980)
	GD-WA	(121,204,471)	(121,204,471)		(121,204,471)	(121,204,471)	(121,204,471)			(121,204,471)			
	GD-OR	(95,096,548)		(95,096,548)									
Total Gas Distribution	(279,594,230)		(184,497,682)	(95,096,548)	(182,951,451)	(1,546,231)	(184,497,682)	(121,204,471)	(1,061,766)	(122,266,237)	(61,746,980)	(484,465)	(62,231,445)
General Plant													
	ED-AN	(41,006,956)	(41,006,956)										
	ED-ID	(7,506,125)	(7,506,125)										
	ED-WA	(17,040,916)	(17,040,916)										
7,4	CD-AA	(41,343,791)	(29,580,242)	(8,165,812)	(3,597,737)	(8,165,812)	(8,165,812)		(5,777,965)	(5,777,965)		(2,387,847)	(2,387,847)
9,4	CD-AN	(12,052,297)	(9,490,461)	(2,561,836)		(2,561,836)	(2,561,836)		(1,812,704)	(1,812,704)		(749,132)	(749,132)
9	CD-ID	(5,519,885)	(4,346,578)	(1,173,307)		(1,173,307)	(1,173,307)				(1,173,307)		(1,173,307)
9	CD-WA	(2,729,705)	(2,149,479)	(580,226)		(580,226)	(580,226)	(580,226)		(580,226)			(580,226)
8,4	GD-AA	(1,822,229)		(1,258,832)	(563,397)	(1,258,832)	(1,258,832)		(890,724)	(890,724)		(368,108)	(368,108)
4	GD-AN	(1,941,714)		(1,941,714)		(1,941,714)	(1,941,714)		(1,373,918)	(1,373,918)		(567,796)	(567,796)
	GD-ID	(1,531,401)		(1,531,401)		(1,531,401)	(1,531,401)				(1,531,401)		(1,531,401)
	GD-WA	(4,736,800)		(4,736,800)		(4,736,800)	(4,736,800)	(4,736,800)		(4,736,800)			(4,736,800)
	GD-OR	(4,383,791)		(4,383,791)									
Total General Plant	(141,615,610)	(111,120,757)	(21,949,928)	(8,544,925)	(8,021,734)	(13,928,194)	(21,949,928)	(5,317,026)	(9,855,311)	(15,172,337)	(2,704,708)	(4,072,883)	(6,777,591)
Total Accumulated Depreciation	(1,606,088,445)	(1,281,474,597)	(220,275,165)	(104,338,683)	(190,973,185)	(29,301,980)	(220,275,165)	(126,521,497)	(20,712,517)	(147,234,014)	(64,451,688)	(8,589,463)	(73,041,151)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 11/4/2015 8:29 AM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended July 31, 2015	
Ending Balance 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:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-12E
For Twelve Months Ended July 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(8,840,287)	(8,840,287)											
Misc Intangible Plt (303000)	ED-AN	(1,032,896)	(1,032,896)											
Total Production/Transmission		(9,873,183)	(9,873,183)											
Distribution														
Franchises (302000)	ED-WA	(135,172)	(135,172)											
Misc Intangible Plt (303000)	ED-WA	(29,691)	(29,691)											
Total Distribution		(164,863)	(164,863)											
General Plant - 303000														
7,4	CD-AA	(1,064,098)	(761,330)	(210,170)	(92,598)		(210,170)	(210,170)		(148,712)	(148,712)		(61,458)	(61,458)
9,4	CD-AN	(73,256)	(57,685)	(15,571)			(15,571)	(15,571)		(11,018)	(11,018)		(4,553)	(4,553)
	GD-ID	(53,454)		(53,454)			(53,454)	(53,454)				(53,454)		(53,454)
	GD-WA	(131,207)		(131,207)			(131,207)	(131,207)	(131,207)					
	GD-OR	(69,187)			(69,187)									
Total General Plant - 303000		(1,391,202)	(819,015)	(410,402)	(161,785)	(184,661)	(225,741)	(410,402)	(131,207)	(159,730)	(290,937)	(53,454)	(66,011)	(119,465)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(33,898,613)	(24,253,441)	(6,695,315)	(2,949,857)		(6,695,315)	(6,695,315)		(4,737,471)	(4,737,471)		(1,957,844)	(1,957,844)
9,4	CD-AN	(21,609)	(17,016)	(4,593)			(4,593)	(4,593)		(3,250)	(3,250)		(1,343)	(1,343)
9	CD-ID	(24,587)	(19,361)	(5,226)		(5,226)		(5,226)				(5,226)		(5,226)
	ED-AN	(544,268)	(544,268)											
	ED-ID	(16,008)	(16,008)											
	ED-WA	(2,342,190)	(2,342,190)											
8,4	GD-AA	(1,715,399)		(1,185,032)	(530,367)		(1,185,032)	(1,185,032)		(838,505)	(838,505)		(346,527)	(346,527)
4	GD-AN	(11,527)		(11,527)			(11,527)	(11,527)		(8,156)	(8,156)		(3,371)	(3,371)
	GD-OR	(1,231)			(1,231)									
Total Miscellaneous IT Intangible Plant - 3031X		(38,575,432)	(27,192,284)	(7,901,693)	(3,481,455)	(5,226)	(7,896,467)	(7,901,693)		(5,587,382)	(5,587,382)	(5,226)	(2,309,085)	(2,314,311)
Gas Underground Storage														
1	GD-AN	(239,992)		(239,992)			(239,992)	(239,992)		(170,010)	(170,010)		(69,982)	(69,982)
Total Gas Underground Storage		(239,992)		(239,992)			(239,992)	(239,992)		(170,010)	(170,010)		(69,982)	(69,982)
General Plant - 390200, 396200														
7,4	CD-AA	(232,797)	(166,560)	(45,979)	(20,258)		(45,979)	(45,979)		(32,534)	(32,534)		(13,445)	(13,445)
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	(66,941)	(66,941)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)		(1,863)	(1,863)					
	GD-OR	0			0									
Total General Plant - 390200, 396200		(425,148)	(354,313)	(50,577)	(20,258)	(4,598)	(45,979)	(50,577)	(3,634)	(32,534)	(36,168)	(964)	(13,445)	(14,409)
Total Accumulated Amortization		(50,669,820)	(38,403,658)	(8,602,664)	(3,663,498)	(194,485)	(8,408,179)	(8,602,664)	(134,841)	(5,949,656)	(6,084,497)	(59,644)	(2,458,523)	(2,518,167)

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

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-12E
For Twelve Months Ended July 31, 2015		
Ending Balance 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 COMMON GENERAL PLANT For Twelve Months Ended July 31, 2015 Ending Balance Basis	Report ID: C-GPL-12E
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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
	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	849,864	0	0	0	0	0	0	0	0	849,864	0	849,864
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	6,807,219	0	0	4,870,361	4,870,361	0	0	1,344,494	1,344,494	0	592,364	592,364
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
	TOTAL ACCOUNT	9,738,860	384,267	706,567	5,127,804	6,218,638	577,218	92,936	1,407,840	2,077,994	849,864	592,364	1,442,228
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,190,048	1,033,186	2,164,230	3,992,632	7,190,048	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,239,070	0	0	0	0	2,239,070	0	0	2,239,070	0	0	0
99	GD-OR / AS	3,526,733	0	0	0	0	0	0	0	0	3,526,733	0	3,526,733
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	81,070,566	0	0	58,003,558	58,003,558	0	0	16,012,247	16,012,247	0	7,054,761	7,054,761
9	CD-WA / ID / AN	22,521,018	5,555,068	4,548,049	7,630,834	17,733,951	1,499,524	1,227,691	2,059,852	4,787,067	0	0	0
	TOTAL ACCOUNT	116,547,435	6,588,254	6,712,279	69,627,024	82,927,557	3,738,594	1,227,691	18,072,099	23,038,384	3,526,733	7,054,761	10,581,494
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	9,939,863	3,375,475	14,649	6,549,739	9,939,863	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	638,260	0	0	0	0	0	0	440,923	440,923	0	197,337	197,337
7	CD-AA	58,736,943	0	0	42,024,520	42,024,520	0	0	11,601,134	11,601,134	0	5,111,289	5,111,289
9	CD-WA / ID / AN	261,753	30,366	100,108	75,641	206,115	8,197	27,023	20,418	55,638	0	0	0
	TOTAL ACCOUNT	69,583,469	3,405,841	114,757	48,649,900	52,170,498	8,197	27,023	12,069,125	12,104,345	0	5,308,626	5,308,626
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	31,439,273	14,926,568	5,278,732	11,233,973	31,439,273	0	0	0	0	0	0	0
99	GD-WA / ID / AN	10,246,754	0	0	0	0	6,698,196	2,198,035	1,350,523	10,246,754	0	0	0
99	GD-OR / AS	3,489,604	0	0	0	0	0	0	0	0	3,489,604	0	3,489,604
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	5,757,876	1,710,746	920,637	1,902,598	4,533,981	461,796	248,515	513,584	1,223,895	0	0	0
	TOTAL ACCOUNT	51,500,361	16,637,314	6,199,369	13,542,138	36,378,821	7,159,992	2,446,550	1,976,066	11,582,608	3,489,604	49,328	3,538,932

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended July 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	3,232,432	110,869	137,772	2,296,705	2,545,346	29,928	37,190	619,968	687,086	0	0	
		TOTAL ACCOUNT	3,774,436	121,608	152,517	2,671,727	2,945,852	114,199	37,190	619,968	771,357	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,155,484	972,218	298,727	1,884,539	3,155,484	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,714,693	0	0	0	0	1,977,244	371,101	366,348	2,714,693	0	0	
99		GD-OR / AS	985,838	0	0	0	0	0	0	0	0	985,838	985,838	
8		GD-AA	2,521,547	0	0	0	0	0	0	1,741,935	1,741,935	0	779,612	
7		CD-AA	10,939,416	0	0	7,826,824	7,826,824	0	0	2,160,644	2,160,644	0	951,948	
9		CD-WA / ID / AN	1,251,769	21,139	765,636	198,918	985,693	5,706	206,674	53,696	266,076	0	0	
		TOTAL ACCOUNT	21,568,747	993,357	1,064,363	9,910,281	11,968,001	1,982,950	577,775	4,322,623	6,883,348	985,838	1,731,560	2,717,398
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	825,285	224,719	44,361	556,205	825,285	0	0	0	0	0	0	
99		GD-WA / ID / AN	183,279	0	0	0	0	29,243	9,537	144,499	183,279	0	0	
99		GD-OR / AS	111,504	0	0	0	0	0	0	0	0	111,504	111,504	
8		GD-AA	244,237	0	0	0	0	0	0	168,724	168,724	0	75,513	
7		CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	30,950	
9		CD-WA / ID / AN	72,330	3,444	1,099	52,412	56,955	930	297	14,148	15,375	0	0	
		TOTAL ACCOUNT	1,792,298	228,163	45,460	863,083	1,136,706	30,173	9,834	397,618	437,625	111,504	106,463	217,967

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended July 31, 2015 Ending Balance Basis	Report ID: C-GPL-12E
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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
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	33,619,498	15,736,001	9,735,612	8,147,885	33,619,498	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,465,249	0	0	0	0	2,801,302	833,453	830,494	4,465,249	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	378,111	378,111	0	0	104,380	104,380	0	45,988	45,988
9		CD-WA / ID / AN	1,687,310	257,365	419,690	651,600	1,328,655	69,473	113,290	175,892	358,655	0	0	0
		TOTAL ACCOUNT	40,344,370	15,993,366	10,155,302	9,177,596	35,326,264	2,870,775	946,743	1,110,766	4,928,284	43,834	45,988	89,822
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	58,898,073	11,449,999	4,634,113	42,813,961	58,898,073	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,254,902	0	0	0	0	699,208	555,694	0	1,254,902	0	0	0
99		GD-OR / AS	1,230,831	0	0	0	0	0	0	0	0	1,230,831	0	1,230,831
8		GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	306,995
7		CD-AA	31,108,773	0	0	22,257,394	22,257,394	0	0	6,144,294	6,144,294	0	2,707,085	2,707,085
9		CD-WA / ID / AN	12,851,530	556,031	3,191,677	6,372,101	10,119,809	150,094	861,555	1,720,072	2,731,721	0	0	0
		TOTAL ACCOUNT	106,337,041	12,006,030	7,825,790	71,443,456	91,275,276	849,302	1,417,249	8,550,303	10,816,854	1,230,831	3,014,080	4,244,911
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	430,192	0	0	307,790	307,790	0	0	84,967	84,967	0	37,435	37,435
9		CD-WA / ID / AN	9,978	3,926	0	3,931	7,857	1,060	0	1,061	2,121	0	0	0
		TOTAL ACCOUNT	523,435	3,926	2,299	390,320	396,545	1,060	0	86,028	87,088	2,367	37,435	39,802
		TOTAL GENERAL PLANT	421,710,452	56,362,126	32,978,703	231,403,329	320,744,158	17,332,460	6,782,991	48,612,436	72,727,887	10,297,802	17,940,605	28,238,407

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended July 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN	10,439,636	153,179	0	10,286,457	10,439,636	0	0	0	0	0
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,866,636	0	0	6,343,812	6,343,812	0	0	1,751,249	1,751,249	0
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0
		TOTAL ACCOUNT	21,130,084	153,179	0	16,783,078	16,936,257	1,022,594	181,037	1,792,498	2,996,129	426,123
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	7,450,713	5,177,961	23,524	2,249,228	7,450,713	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	2,608,532	0	0	0	0	0	0	1,802,026	1,802,026	0
7		CD-AA	146,851,722	0	0	105,068,001	105,068,001	0	0	29,004,684	29,004,684	0
9		CD-WA / ID / AN	100,830	0	42,245	37,153	79,398	0	11,403	10,029	21,432	0
		TOTAL ACCOUNT	157,011,797	5,177,961	65,769	107,354,382	112,598,112	0	11,403	30,816,739	30,828,142	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,208,055	0	0	3,726,207	3,726,207	0	0	1,028,643	1,028,643	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	5,220,812	0	0	3,726,207	3,726,207	0	0	1,040,169	1,040,169	1,231
	TOTAL		183,362,693	5,331,140	65,769	127,863,667	133,260,576	1,022,594	192,440	33,649,406	34,864,440	427,354

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended July 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(64,731,887)	(46,313,723)	(12,785,195)	(5,632,969)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(599,868)	(472,360)	(127,508)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(65,878,149)</u>	<u>(47,177,012)</u>	<u>(13,020,621)</u>	<u>(5,680,516)</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	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended July 31, 2015	
Ending Balance Basis	

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	1,545,076	842,617		2,387,693		842,617			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,208,592	659,113		1,867,705		659,113			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	17,557,482	8,067,037	2,442,382	28,066,901		6,446,009		1,621,028	2,442,382
1	154300 PLANT MATERIALS & OPER SUP-CS2	588,056	320,700		908,756		320,700			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,730,091	943,516		2,673,607		943,516			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	(461)	(212)	(64)	(737)		(169)		(43)	(64)
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	8	4	1	13		3		1	1
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,615	742	225	2,582		593		149	225
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	60,542,131			60,542,131	49,018,500		11,523,631		
TOTAL		83,172,590	10,833,517	2,442,544	96,448,651	49,018,500	9,212,382	11,523,631	1,621,135	2,442,544

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						