

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	21,598,084	14,541,340	7,056,744
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	21,598,084	14,541,340	7,056,744
G-APL	Gas Net Adjusted Rate Base	398,828,645	268,600,985	130,227,660
	<b>RATE OF RETURN</b>	<b>5.415%</b>	<b>5.414%</b>	<b>5.419%</b>

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

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended August 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	<b>100.000%</b>	<b>70.840%</b>	<b>29.160%</b>
2	Input	Number of Customers Percent	8-01-2015 thru 08-31-2015	231,724 <b>100.000%</b>	153,471 <b>66.230%</b>	78,253 <b>33.770%</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
<b>GAS ALLOCATION PERCENTAGES</b>
For Twelve Months Ended August 31, 2015
Ending Balance Basis

Report ID: <b>G-ALL-12E</b>
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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>

RESULTS OF OPERATIONS  
**GAS ALLOCATION PERCENTAGES**  
 For Twelve Months Ended August 31, 2015  
 Ending Balance Basis

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

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
	<b>Total</b>		<b>21,069,010</b>	<b>0</b>	<b>14,275,642</b>
	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
	<b>Total</b>		<b>17,593,207</b>	<b>0</b>	<b>12,826,916</b>
	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%
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>276.328%</b>
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.082%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended August 31, 2015  
Ending Balance Basis

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

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 Percent	01-01-2014 thru 12-31-2014	100.000%	68.838%	31.162%
11	Book Depreciation Percent	09-01-2014 thru 08-31-2015	100.000%	67.573%	32.427%
12	Net Gas Plant (before DFIT) Percent	8-01-2015 thru 08-31-2015	100.000%	66.966%	33.034%
13	G-PLT Net Gas General Plant Percent	8-01-2015 thru 08-31-2015	100.000%	71.841%	28.159%
14	Net Allocated Schedule M's Percent	09-01-2014 thru 08-31-2015	100.000%	66.803%	33.197%

RESULTS OF OPERATIONS
<b>GAS ALLOCATION PERCENTAGES</b>
For Twelve Months Ended August 31, 2015
Ending Balance Basis

Report ID: <b>G-ALL-12E</b>
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AVISTA UTILITIES

99      Input      Not Allocated

0.000%      0.000%      0.000%

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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-12E</b>
For Twelve Months Ended August 31, 2015	
Ending Balance 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	Report ID: <b>G-OPS-12E</b>
<b>GAS OPERATING STATEMENT</b>	
For Twelve Months Ended August 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	2,205,486	2,205,486	0	1,562,366	1,562,366	0	643,120	643,120

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For Twelve Months Ended August 31, 2015	
Ending Balance Basis	

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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For Twelve Months Ended August 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	215,392	215,392	0	142,654	142,654	0	72,738	72,738
2	902000	Meter Reading Expenses	1,729,343	99,181	1,828,524	1,558,272	65,688	1,623,960	171,071	33,493	204,564
G-903	903XXX	Customer Records & Collection Expenses	721,088	4,442,161	5,163,249	495,344	2,942,043	3,437,387	225,744	1,500,118	1,725,862
2	904000	Uncollectible Accounts	0	1,840,027	1,840,027	0	1,218,650	1,218,650	0	621,377	621,377
2	905000	Misc Customer Accounts	0	133,850	133,850	0	88,649	88,649	0	45,201	45,201
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,450,431	6,730,611	9,181,042	2,053,616	4,457,684	6,511,300	396,815	2,272,927	2,669,742
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,244,841	163,511	5,408,352	5,183,963	108,293	5,292,256	60,878	55,218	116,096
2	909000	Advertising	0	532,770	532,770	0	352,854	352,854	0	179,916	179,916
2	910000	Misc Customer Service & Info Exp	0	79,811	79,811	0	52,859	52,859	0	26,952	26,952
TOTAL CUSTOMER SERVICE & INFO EXP			5,244,841	776,092	6,020,933	5,183,963	514,006	5,697,969	60,878	262,086	322,964
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0

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For Twelve Months Ended August 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000 Salaries	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	27,042,231	240,864,762	91,509,771	11,965,138	103,474,909
	NET OPERATING INCOME (LOSS) BEFORE FIT			29,792,442			20,141,694			9,650,748
G-FIT	FEDERAL INCOME TAX			(10,050,614)			(6,866,799)			(3,183,815)
G-FIT	DEFERRED FEDERAL INCOME TAX			18,276,344			12,487,517			5,788,827
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(31,372)			(20,364)			(11,008)
	GAS NET OPERATING INCOME (LOSS)			21,598,084			14,541,340			7,056,744



RESULTS OF OPERATIONS	Report ID: <b>G-OPS-12E</b>
<b>GAS OPERATING STATEMENT</b>	
For Twelve Months Ended August 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%		66.230%		33.770%
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-495-12E</b>
For Twelve Months Ended August 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	52,111	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-804-12E</b>
For Twelve Months Ended August 31, 2015	
Ending Balance 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-903-12E</b>
For Twelve Months Ended August 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	721,088	4,442,161	5,163,249	495,344	2,942,043	3,437,387	225,744	1,500,118	1,725,862
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	2,942,043	3,437,387	225,744	1,500,118	1,725,862

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.230%	33.770%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.966%	33.034%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended August 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	217,768	163,511	381,279	156,890	108,293	265,183	60,878	55,218	116,096
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	108,293	5,292,256	60,878	55,218	116,096

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.230%	33.770%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12E</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended August 31, 2015 Ending Balance 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	398,828,645	268,600,985	130,227,660
	Interest Deduction for FIT Calculation	10,986,753	7,410,701	3,576,052
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>	<b>G-FIT-12E</b>
For Twelve Months Ended August 31, 2015	
Ending Balance 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	212,083,698	95,139,779
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	20,141,694	9,650,748
G-INT	Less: Interest Expense	10,986,753	7,410,701	3,576,052
G-SCM	Schedule M Adjustments	(47,521,729)	(32,350,418)	(15,171,311)
	Taxable Net Operating Income	(28,716,040)	(19,619,425)	(9,096,615)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(10,050,614)	(6,866,799)	(3,183,815)
G-DTE	Deferred FIT	18,276,344	12,487,517	5,788,827
99	411400 Amortized Investment Tax Credit	(31,372)	(20,364)	(11,008)
	Total FIT/Deferred FIT & ITC	8,194,358	5,600,354	2,594,004
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-12E</b>
For Twelve Months Ended August 31, 2015		
Ending Balance 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	295,301	295,301	0	145,670	145,670
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	202,333	202,333	0	99,810	99,810
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	782,855	782,855	0	386,179	386,179
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	(178,065)	(178,065)	0	(87,838)	(87,838)
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	184,078	184,078	0	93,860	93,860
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	(17,820,523)	(17,820,523)	0	(8,790,777)	(8,790,777)
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>(39,071,387)</b>	<b>(32,350,418)</b>	<b>4,244,575</b>	<b>(19,415,886)</b>	<b>(15,171,311)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.840%	29.160%
G-ALL	2	Number of Customers	100.000%	66.230%	33.770%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	68.582%	31.418%
G-ALL	11	Book Depreciation	100.000%	67.573%	32.427%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.966%	33.034%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	17,264,355	11,533,107	5,731,248
99	410100	Deferred Federal Income Tax Exp	1,165,463	1,061,287	104,176
		<b>SUBTOTAL</b>	<b>18,429,818</b>	<b>12,594,394</b>	<b>5,835,424</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(161,071)	(107,600)	(53,471)
99	411100	Deferred Federal Income Tax Exp	7,597	723	6,874
		<b>SUBTOTAL</b>	<b>(153,474)</b>	<b>(106,877)</b>	<b>(46,597)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>18,276,344</b>	<b>12,487,517</b>	<b>5,788,827</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.803%	33.197%
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-12E</b>
For Twelve Months Ended August 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	5,845,309	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-12E</b>
For Twelve Months Ended August 31, 2015		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,203,631	1,792,498	2,996,129	1,022,594	1,268,336	2,290,930	181,037	524,162	705,199
4	3031XX	Misc Intangible IT Plant (3031XX)	11,403	31,471,131	31,482,534	0	22,268,343	22,268,343	11,403	9,202,788	9,214,191
		TOTAL INTANGIBLE PLANT	1,215,034	33,263,629	34,478,663	1,022,594	23,536,679	24,559,273	192,440	9,726,950	9,919,390
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	466,806	466,806	0	330,685	330,685	0	136,121	136,121
1	351XXX	Structures & Improvements	0	1,711,032	1,711,032	0	1,212,095	1,212,095	0	498,937	498,937
1	352XXX	Wells	0	18,651,207	18,651,207	0	13,212,515	13,212,515	0	5,438,692	5,438,692
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	11,834,544	11,834,544	0	8,383,591	8,383,591	0	3,450,953	3,450,953
1	355000	Measuring & Regulating Equipment	0	505,299	505,299	0	357,954	357,954	0	147,345	147,345
1	356000	Purification Equipment	0	403,713	403,713	0	285,990	285,990	0	117,723	117,723
1	357000	Other Equipment	0	1,815,038	1,815,038	0	1,285,773	1,285,773	0	529,265	529,265
		TOTAL UNDERGROUND STORAGE PLANT	0	36,432,117	36,432,117	0	25,808,511	25,808,511	0	10,623,606	10,623,606
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	186,398	0	186,398	123,263	0	123,263	63,135	0	63,135
6	375000	Structures & Improvements	907,684	0	907,684	543,472	0	543,472	364,212	0	364,212
6	376000	Mains	273,501,729	2,512,521	276,014,250	177,013,461	1,723,137	178,736,598	96,488,268	789,384	97,277,652
6	378000	Measuring & Reg Station Equip-General	5,467,993	127,100	5,595,093	3,295,320	87,168	3,382,488	2,172,673	39,932	2,212,605
6	379000	Measuring & Reg Station Equip-City Gate	6,248,016	0	6,248,016	1,908,468	0	1,908,468	4,339,548	0	4,339,548
6	380000	Services	188,677,681	0	188,677,681	128,072,550	0	128,072,550	60,605,131	0	60,605,131
6	381000	Meters	72,250,125	0	72,250,125	49,253,204	0	49,253,204	22,996,921	0	22,996,921
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	3,352,627	0	3,352,627	2,583,250	0	2,583,250	769,377	0	769,377
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	550,680,848	2,639,621	553,320,469	362,856,913	1,810,305	364,667,218	187,823,935	829,316	188,653,251
		GENERAL PLANT									
4	389XXX	Land & Land Rights	670,155	1,271,162	1,941,317	577,219	899,449	1,476,668	92,936	371,713	464,649
4	390XXX	Structures & Improvements	4,975,850	18,107,099	23,082,949	3,738,594	12,812,221	16,550,815	1,237,256	5,294,878	6,532,134
4	391XXX	Office Furniture & Equipment	35,220	13,416,254	13,451,474	8,197	9,493,073	9,501,270	27,023	3,923,181	3,950,204
4	392XXX	Transportation Equipment	9,685,560	1,976,066	11,661,626	7,159,991	1,398,225	8,558,216	2,525,569	577,841	3,103,410
4	393000	Stores Equipment	151,597	620,942	772,539	114,199	439,366	553,565	37,398	181,576	218,974
4	394000	Tools, Shop & Garage Equipment	2,560,725	4,326,155	6,886,880	1,982,950	3,061,101	5,044,051	577,775	1,265,054	1,842,829
4	395000	Laboratory Equipment	40,007	397,619	437,626	30,173	281,347	311,520	9,834	116,272	126,106

RESULTS OF OPERATIONS	Report ID:
<b>GAS UTILITY PLANT</b>	<b>G-PLT-12E</b>
For Twelve Months Ended August 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	396XXX	Power Operated Equipment	3,817,517	1,110,766	4,928,283	2,870,774	785,956	3,656,730	946,743	324,810	1,271,553
4	397XXX	Communications Equipment	2,266,558	8,568,528	10,835,086	849,309	6,062,919	6,912,228	1,417,249	2,505,609	3,922,858
4	398000	Miscellaneous Equipment	1,060	86,028	87,088	1,060	60,872	61,932	0	25,156	25,156
		<b>TOTAL GENERAL PLANT</b>	<b>24,204,249</b>	<b>49,880,619</b>	<b>74,084,868</b>	<b>17,332,466</b>	<b>35,294,529</b>	<b>52,626,995</b>	<b>6,871,783</b>	<b>14,586,090</b>	<b>21,457,873</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>576,100,131</b>	<b>122,215,986</b>	<b>698,316,117</b>	<b>381,211,973</b>	<b>86,450,024</b>	<b>467,661,997</b>	<b>194,888,158</b>	<b>35,765,962</b>	<b>230,654,120</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(13,879,568)	(13,879,568)	0	(9,832,286)	(9,832,286)	0	(4,047,282)	(4,047,282)
G-ADEP		Distribution Plant	(183,860,612)	(1,551,614)	(185,412,226)	(121,754,104)	(1,064,128)	(122,818,232)	(62,106,508)	(487,486)	(62,593,994)
G-ADEP		General Plant	(8,169,306)	(14,458,408)	(22,627,714)	(5,429,610)	(10,230,480)	(15,660,090)	(2,739,696)	(4,227,928)	(6,967,624)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(192,029,918)</b>	<b>(29,889,590)</b>	<b>(221,919,508)</b>	<b>(127,183,714)</b>	<b>(21,126,894)</b>	<b>(148,310,608)</b>	<b>(64,846,204)</b>	<b>(8,762,696)</b>	<b>(73,608,900)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(187,072)	(235,643)	(422,715)	(133,279)	(166,736)	(300,015)	(53,793)	(68,907)	(122,700)
G-AAMT		Misc IT Intangible Plant - 3031XX	(5,416)	(7,957,152)	(7,962,568)	0	(5,630,321)	(5,630,321)	(5,416)	(2,326,831)	(2,332,247)
G-AAMT		Underground Storage	0	(240,011)	(240,011)	0	(170,024)	(170,024)	0	(69,987)	(69,987)
G-AAMT		General Plant - 390200, 396200	(4,598)	(46,419)	(51,017)	(3,634)	(32,845)	(36,479)	(964)	(13,574)	(14,538)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(197,086)</b>	<b>(8,479,225)</b>	<b>(8,676,311)</b>	<b>(136,913)</b>	<b>(5,999,926)</b>	<b>(6,136,839)</b>	<b>(60,173)</b>	<b>(2,479,299)</b>	<b>(2,539,472)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(192,227,004)</b>	<b>(38,368,815)</b>	<b>(230,595,819)</b>	<b>(127,320,627)</b>	<b>(27,126,820)</b>	<b>(154,447,447)</b>	<b>(64,906,377)</b>	<b>(11,241,995)</b>	<b>(76,148,372)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>383,873,127</b>	<b>83,847,171</b>	<b>467,720,298</b>	<b>253,891,346</b>	<b>59,323,204</b>	<b>313,214,550</b>	<b>129,981,781</b>	<b>24,523,967</b>	<b>154,505,748</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(83,868,962)	(83,868,962)	0	(56,163,689)	(56,163,689)	0	(27,705,273)	(27,705,273)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,019,843)	(13,019,843)	0	(9,207,704)	(9,207,704)	0	(3,812,139)	(3,812,139)
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	(943,237)	(943,237)	0	(631,648)	(631,648)	0	(311,589)	(311,589)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(97,939,961)</b>	<b>(97,939,961)</b>	<b>0</b>	<b>(66,079,402)</b>	<b>(66,079,402)</b>	<b>0</b>	<b>(31,860,559)</b>	<b>(31,860,559)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>383,873,127</b>	<b>(14,092,790)</b>	<b>369,780,337</b>	<b>253,891,346</b>	<b>(6,756,198)</b>	<b>247,135,148</b>	<b>129,981,781</b>	<b>(7,336,592)</b>	<b>122,645,189</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)	100.000%	66.966%	33.034%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12E</b>
For Twelve Months Ended August 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	383,873,127	(14,092,790)	369,780,337	253,891,346	(6,756,198)	247,135,148	129,981,781	(7,336,592)	122,645,189
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	14,956,544	14,956,544	0	10,595,216	10,595,216	0	4,361,328	4,361,328
4 252000 Customer Advances	(81,232)	(451)	(81,683)	(11,804)	(319)	(12,123)	(69,428)	(132)	(69,560)
99 235199 Customer Deposits	(441,320)	0	(441,320)	(441,320)	0	(441,320)	0	0	0
C-WKC Working Capital	7,264,178	1,619,525	8,883,703	7,264,178	0	7,264,178	0	1,619,525	1,619,525
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	6,741,626	22,306,682	29,048,308	6,811,054	14,654,783	21,465,837	(69,428)	7,651,899	7,582,471
NET RATE BASE	390,614,753	8,213,892	398,828,645	260,702,400	7,898,585	268,600,985	129,912,353	315,307	130,227,660

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-12E</b>
For Twelve Months Ended August 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	
<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>

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

RESULTS OF OPERATIONS  
**GAS-NORTH AMORTIZATION EXPENSE**  
 For Twelve Months Ended August 31, 2015  
 Ending Balance Basis

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

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-12E</b>
For Twelve Months Ended August 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	
<b>Electric Production</b>														
Steam (ED-AN)	(290,664,630)	(290,664,630)												
Hydro (ED-AN)	(136,262,734)	(136,262,734)												
Other (ED-AN)	(100,004,287)	(100,004,287)												
<b>Total Electric Production</b>	<b>(526,931,651)</b>	<b>(526,931,651)</b>												
<b>Electric Transmission</b>														
ED-AN	(199,619,012)	(199,619,012)												
<b>Total Electric Transmission</b>	<b>(199,619,012)</b>	<b>(199,619,012)</b>												
<b>Electric Distribution</b>														
ED-AN	(19,782)	(19,782)												
ED-ID	(172,386,519)	(172,386,519)												
ED-WA	(276,800,142)	(276,800,142)												
<b>Total Electric Distribution</b>	<b>(449,206,443)</b>	<b>(449,206,443)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(13,879,568)		(13,879,568)			(13,879,568)	(13,879,568)		(9,832,286)	(9,832,286)		(4,047,282)	(4,047,282)	
GD-OR	(707,134)			(707,134)										
<b>Total Gas Underground Storage</b>	<b>(14,586,702)</b>		<b>(13,879,568)</b>	<b>(707,134)</b>		<b>(13,879,568)</b>	<b>(13,879,568)</b>		<b>(9,832,286)</b>	<b>(9,832,286)</b>		<b>(4,047,282)</b>	<b>(4,047,282)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(1,551,614)		(1,551,614)				(1,551,614)	(1,551,614)		(1,064,128)	(1,064,128)		(487,486)	(487,486)
GD-ID	(62,106,508)		(62,106,508)			(62,106,508)	(62,106,508)				(62,106,508)			(62,106,508)
GD-WA	(121,754,104)		(121,754,104)			(121,754,104)	(121,754,104)	(121,754,104)						
GD-OR	(95,547,485)			(95,547,485)										
<b>Total Gas Distribution</b>	<b>(280,959,711)</b>		<b>(185,412,226)</b>	<b>(95,547,485)</b>		<b>(183,860,612)</b>	<b>(1,551,614)</b>	<b>(185,412,226)</b>	<b>(121,754,104)</b>	<b>(1,064,128)</b>	<b>(122,818,232)</b>	<b>(62,106,508)</b>	<b>(487,486)</b>	<b>(62,593,994)</b>
<b>General Plant</b>														
ED-AN	(41,332,206)	(41,332,206)												
ED-ID	(7,680,587)	(7,680,587)												
ED-WA	(17,230,619)	(17,230,619)												
7,4 CD-AA	(43,700,233)	(31,266,206)	(8,631,233)	(3,802,794)		(8,631,233)	(8,631,233)		(6,107,288)	(6,107,288)		(2,523,945)	(2,523,945)	
9,4 CD-AN	(12,141,277)	(9,560,527)	(2,580,750)			(2,580,750)	(2,580,750)		(1,826,087)	(1,826,087)		(754,663)	(754,663)	
9 CD-ID	(5,535,326)	(4,358,737)	(1,176,589)			(1,176,589)	(1,176,589)				(1,176,589)		(1,176,589)	
9 CD-WA	(2,775,243)	(2,185,337)	(589,906)			(589,906)	(589,906)	(589,906)			(589,906)			
8,4 GD-AA	(1,844,218)		(1,274,023)	(570,195)		(1,274,023)	(1,274,023)		(901,473)	(901,473)		(372,550)	(372,550)	
4 GD-AN	(1,972,402)		(1,972,402)			(1,972,402)	(1,972,402)		(1,395,632)	(1,395,632)		(576,770)	(576,770)	
GD-ID	(1,563,107)		(1,563,107)			(1,563,107)	(1,563,107)				(1,563,107)		(1,563,107)	
GD-WA	(4,839,704)		(4,839,704)			(4,839,704)	(4,839,704)	(4,839,704)			(4,839,704)			
GD-OR	(4,425,618)			(4,425,618)										
<b>Total General Plant</b>	<b>(145,040,540)</b>	<b>(113,614,219)</b>	<b>(22,627,714)</b>	<b>(8,798,607)</b>		<b>(8,169,306)</b>	<b>(14,458,408)</b>	<b>(22,627,714)</b>	<b>(5,429,610)</b>	<b>(10,230,480)</b>	<b>(15,660,090)</b>	<b>(2,739,696)</b>	<b>(4,227,928)</b>	<b>(6,967,624)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,616,344,059)</b>	<b>(1,289,371,325)</b>	<b>(221,919,508)</b>	<b>(105,053,226)</b>		<b>(192,029,918)</b>	<b>(29,889,590)</b>	<b>(221,919,508)</b>	<b>(127,183,714)</b>	<b>(21,126,894)</b>	<b>(148,310,608)</b>	<b>(64,846,204)</b>	<b>(8,762,696)</b>	<b>(73,608,900)</b>

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

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12E</b>
For Twelve Months Ended August 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	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(8,916,820)	(8,916,820)											
Misc Intangible Plt (303000)	ED-AN	(1,052,899)	(1,052,899)											
<b>Total Production/Transmission</b>		<b>(9,969,719)</b>	<b>(9,969,719)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(137,185)	(137,185)											
Misc Intangible Plt (303000)	ED-WA	(29,928)	(29,928)											
<b>Total Distribution</b>		<b>(167,113)</b>	<b>(167,113)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(1,113,356)	(796,573)	(219,899)	(96,884)		(219,899)	(219,899)		(155,596)	(155,596)		(64,303)	(64,303)
9,4	CD-AN	(74,067)	(58,323)	(15,744)			(15,744)	(15,744)		(11,140)	(11,140)		(4,604)	(4,604)
	GD-ID	(53,793)		(53,793)		(53,793)	(53,793)	(53,793)				(53,793)		(53,793)
	GD-WA	(133,279)		(133,279)		(133,279)	(133,279)	(133,279)						
	GD-OR	(69,860)			(69,860)									
<b>Total General Plant - 303000</b>		<b>(1,444,355)</b>	<b>(854,896)</b>	<b>(422,715)</b>	<b>(166,744)</b>	<b>(187,072)</b>	<b>(235,643)</b>	<b>(422,715)</b>	<b>(133,279)</b>	<b>(166,736)</b>	<b>(300,015)</b>	<b>(53,793)</b>	<b>(68,907)</b>	<b>(122,700)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(34,099,210)	(24,396,961)	(6,734,935)	(2,967,314)		(6,734,935)	(6,734,935)		(4,765,505)	(4,765,505)		(1,969,430)	(1,969,430)
9,4	CD-AN	(22,373)	(17,617)	(4,756)			(4,756)	(4,756)		(3,365)	(3,365)		(1,391)	(1,391)
9	CD-ID	(25,482)	(20,066)	(5,416)		(5,416)	(5,416)	(5,416)				(5,416)		(5,416)
	ED-AN	(581,648)	(581,648)											
	ED-ID	(16,403)	(16,403)											
	ED-WA	(2,428,652)	(2,428,652)											
8,4	GD-AA	(1,745,656)		(1,205,934)	(539,722)		(1,205,934)	(1,205,934)		(853,295)	(853,295)		(352,639)	(352,639)
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)									
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(38,932,182)</b>	<b>(27,461,347)</b>	<b>(7,962,568)</b>	<b>(3,508,267)</b>	<b>(5,416)</b>	<b>(7,957,152)</b>	<b>(7,962,568)</b>		<b>(5,630,321)</b>	<b>(5,630,321)</b>	<b>(5,416)</b>	<b>(2,326,831)</b>	<b>(2,332,247)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	(240,011)		(240,011)			(240,011)	(240,011)		(170,024)	(170,024)		(69,987)	(69,987)
<b>Total Gas Underground Storage</b>		<b>(240,011)</b>		<b>(240,011)</b>			<b>(240,011)</b>	<b>(240,011)</b>		<b>(170,024)</b>	<b>(170,024)</b>		<b>(69,987)</b>	<b>(69,987)</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(235,017)	(168,147)	(46,419)	(20,451)		(46,419)	(46,419)		(32,845)	(32,845)		(13,574)	(13,574)
9	CD-ID	(4,537)	(3,573)	(964)		(964)	(964)	(964)				(964)		(964)
9	CD-WA	(8,332)	(6,561)	(1,771)		(1,771)	(1,771)	(1,771)						
4	ED-AN	(66,985)	(66,985)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)	(1,863)	(1,863)						
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(427,412)</b>	<b>(355,944)</b>	<b>(51,017)</b>	<b>(20,451)</b>	<b>(4,598)</b>	<b>(46,419)</b>	<b>(51,017)</b>	<b>(3,634)</b>	<b>(32,845)</b>	<b>(36,479)</b>	<b>(964)</b>	<b>(13,574)</b>	<b>(14,538)</b>
<b>Total Accumulated Amortization</b>		<b>(51,180,792)</b>	<b>(38,809,019)</b>	<b>(8,676,311)</b>	<b>(3,695,462)</b>	<b>(197,086)</b>	<b>(8,479,225)</b>	<b>(8,676,311)</b>	<b>(136,913)</b>	<b>(5,999,926)</b>	<b>(6,136,839)</b>	<b>(60,173)</b>	<b>(2,479,299)</b>	<b>(2,539,472)</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-12E</b>
For Twelve Months Ended August 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 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-12E</b>
For Twelve Months Ended August 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
	<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	849,864	0	0	0	0	0	0	0	0	849,864	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	6,115,219	0	0	4,375,256	4,375,256	0	0	1,207,817	1,207,817	0	532,146	
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>9,046,860</b>	<b>384,267</b>	<b>706,567</b>	<b>4,632,699</b>	<b>5,723,533</b>	<b>577,218</b>	<b>92,936</b>	<b>1,271,163</b>	<b>1,941,317</b>	<b>849,864</b>	<b>532,146</b>	<b>1,382,010</b>
	<b>390XXX Structures &amp; Improvements</b>												
99	ED-WA / ID / AN	7,198,837	1,041,975	2,164,230	3,992,632	7,198,837	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,239,070	0	0	0	0	2,239,070	0	0	2,239,070	0	0	
99	GD-OR / AS	3,526,733	0	0	0	0	0	0	0	0	3,526,733	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	81,249,931	0	0	58,131,888	58,131,888	0	0	16,047,674	16,047,674	0	7,070,369	
9	CD-WA / ID / AN	22,564,006	5,555,068	4,583,481	7,629,252	17,767,801	1,499,524	1,237,256	2,059,425	4,796,205	0	0	
	<b>TOTAL ACCOUNT</b>	<b>116,778,577</b>	<b>6,597,043</b>	<b>6,747,711</b>	<b>69,753,772</b>	<b>83,098,526</b>	<b>3,738,594</b>	<b>1,237,256</b>	<b>18,107,099</b>	<b>23,082,949</b>	<b>3,526,733</b>	<b>7,070,369</b>	<b>10,597,102</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
99	ED-WA / ID / AN	9,944,402	3,376,203	14,649	6,553,550	9,944,402	0	0	0	0	0	0	
99	GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8	GD-AA	638,260	0	0	0	0	0	0	440,923	440,923	0	197,337	
7	CD-AA	65,557,503	0	0	46,904,427	46,904,427	0	0	12,948,262	12,948,262	0	5,704,814	
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	
	<b>TOTAL ACCOUNT</b>	<b>76,408,568</b>	<b>3,406,569</b>	<b>114,757</b>	<b>53,533,618</b>	<b>57,054,944</b>	<b>8,197</b>	<b>27,023</b>	<b>13,416,253</b>	<b>13,451,473</b>	<b>0</b>	<b>5,902,151</b>	<b>5,902,151</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	31,386,244	14,899,427	5,291,514	11,195,303	31,386,244	0	0	0	0	0	0	
99	GD-WA / ID / AN	10,330,811	0	0	0	0	6,698,196	2,282,092	1,350,523	10,330,811	0	0	
99	GD-OR / AS	3,573,745	0	0	0	0	0	0	0	0	3,573,745	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	566,854	0	0	405,567	405,567	0	0	111,959	111,959	0	49,328	
9	CD-WA / ID / AN	5,734,170	1,710,746	901,970	1,902,598	4,515,314	461,796	243,476	513,584	1,218,856	0	0	
	<b>TOTAL ACCOUNT</b>	<b>51,591,824</b>	<b>16,610,173</b>	<b>6,193,484</b>	<b>13,503,468</b>	<b>36,307,125</b>	<b>7,159,992</b>	<b>2,525,568</b>	<b>1,976,066</b>	<b>11,661,626</b>	<b>3,573,745</b>	<b>49,328</b>	<b>3,623,073</b>

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

AVISTA UTILITIES

Gas-North Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\* \*\*\*\*\* GAS NORTH \*\*\*\*\* \*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	<b>393000 Stores Equipment</b>												
99	ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0	0
99	GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99	GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	3,237,992	110,869	138,543	2,300,312	2,549,724	29,928	37,398	620,942	688,268	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>3,779,996</b>	<b>121,608</b>	<b>153,288</b>	<b>2,675,334</b>	<b>2,950,230</b>	<b>114,199</b>	<b>37,398</b>	<b>620,942</b>	<b>772,539</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	<b>394000 Tools, Shop, &amp; Garage Equipment</b>												
99	ED-WA / ID / AN	3,155,484	972,218	298,727	1,884,539	3,155,484	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,714,693	0	0	0	0	1,977,244	371,101	366,348	2,714,693	0	0	0
99	GD-OR / AS	985,838	0	0	0	0	0	0	0	0	985,838	0	985,838
8	GD-AA	2,524,281	0	0	0	0	0	0	1,743,824	1,743,824	0	780,457	780,457
7	CD-AA	10,947,731	0	0	7,832,773	7,832,773	0	0	2,162,286	2,162,286	0	952,672	952,672
9	CD-WA / ID / AN	1,251,769	21,139	765,636	198,918	985,693	5,706	206,674	53,696	266,076	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>21,579,796</b>	<b>993,357</b>	<b>1,064,363</b>	<b>9,916,230</b>	<b>11,973,950</b>	<b>1,982,950</b>	<b>577,775</b>	<b>4,326,154</b>	<b>6,886,879</b>	<b>985,838</b>	<b>1,733,129</b>	<b>2,718,967</b>
	<b>395000 Laboratory Equipment</b>												
99	ED-WA / ID / AN	825,285	224,719	44,361	556,205	825,285	0	0	0	0	0	0	0
99	GD-WA / ID / AN	183,279	0	0	0	0	29,243	9,537	144,499	183,279	0	0	0
99	GD-OR / AS	111,504	0	0	0	0	0	0	0	0	111,504	0	111,504
8	GD-AA	244,237	0	0	0	0	0	0	168,724	168,724	0	75,513	75,513
7	CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	30,950	30,950
9	CD-WA / ID / AN	72,330	3,444	1,099	52,412	56,955	930	297	14,148	15,375	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>1,792,298</b>	<b>228,163</b>	<b>45,460</b>	<b>863,083</b>	<b>1,136,706</b>	<b>30,173</b>	<b>9,834</b>	<b>397,618</b>	<b>437,625</b>	<b>111,504</b>	<b>106,463</b>	<b>217,967</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended August 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
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	33,619,498	15,590,726	9,880,887	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
	<b>TOTAL ACCOUNT</b>	<b>40,344,370</b>	<b>15,848,091</b>	<b>10,300,577</b>	<b>9,177,596</b>	<b>35,326,264</b>	<b>2,870,775</b>	<b>946,743</b>	<b>1,110,766</b>	<b>4,928,284</b>	<b>43,834</b>	<b>45,988</b>	<b>89,822</b>
	397XXX Communication Equipment												
99	ED-WA / ID / AN	59,570,797	11,526,157	4,930,546	43,114,094	59,570,797	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	31,201,039	0	0	22,323,408	22,323,408	0	0	6,162,517	6,162,517	0	2,715,114	2,715,114
9	CD-WA / ID / AN	12,851,567	556,060	3,191,677	6,372,101	10,119,838	150,102	861,555	1,720,072	2,731,729	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>107,102,068</b>	<b>12,082,217</b>	<b>8,122,223</b>	<b>71,809,603</b>	<b>92,014,043</b>	<b>849,310</b>	<b>1,417,249</b>	<b>8,568,526</b>	<b>10,835,085</b>	<b>1,230,831</b>	<b>3,022,109</b>	<b>4,252,940</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	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
	<b>TOTAL ACCOUNT</b>	<b>523,435</b>	<b>3,926</b>	<b>2,299</b>	<b>390,320</b>	<b>396,545</b>	<b>1,060</b>	<b>0</b>	<b>86,028</b>	<b>87,088</b>	<b>2,367</b>	<b>37,435</b>	<b>39,802</b>
	<b>TOTAL GENERAL PLANT</b>	<b>428,947,792</b>	<b>56,275,414</b>	<b>33,450,729</b>	<b>236,255,723</b>	<b>325,981,866</b>	<b>17,332,468</b>	<b>6,871,782</b>	<b>49,880,615</b>	<b>74,084,865</b>	<b>10,381,943</b>	<b>18,499,118</b>	<b>28,881,061</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-12E</b>
For Twelve Months Ended August 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,439,636	153,179	0	10,286,457	10,439,636	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	426,123	0	426,123	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,866,636	0	0	6,343,812	6,343,812	0	0	1,751,249	1,751,249	0	771,575	
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	0	
		<b>TOTAL ACCOUNT</b>	<b>21,130,084</b>	<b>153,179</b>	<b>0</b>	<b>16,783,078</b>	<b>16,936,257</b>	<b>1,022,594</b>	<b>181,037</b>	<b>1,792,498</b>	<b>2,996,129</b>	<b>426,123</b>	<b>771,575</b>	<b>1,197,698</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,451,491	5,177,961	23,524	2,250,006	7,451,491	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	2,608,532	0	0	0	0	0	0	1,802,026	1,802,026	0	806,506	
7		CD-AA	144,768,788	0	0	103,577,725	103,577,725	0	0	28,593,283	28,593,283	0	12,597,780	
9		CD-WA / ID / AN	100,830	0	42,245	37,153	79,398	0	11,403	10,029	21,432	0	0	
		<b>TOTAL ACCOUNT</b>	<b>154,929,641</b>	<b>5,177,961</b>	<b>65,769</b>	<b>105,864,884</b>	<b>111,108,614</b>	<b>0</b>	<b>11,403</b>	<b>30,405,338</b>	<b>30,416,741</b>	<b>0</b>	<b>13,404,286</b>	<b>13,404,286</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	1,231	0	1,231	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	5,337,786	0	0	3,819,026	3,819,026	0	0	1,054,266	1,054,266	0	464,494	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,350,543</b>	<b>0</b>	<b>0</b>	<b>3,819,026</b>	<b>3,819,026</b>	<b>0</b>	<b>0</b>	<b>1,065,792</b>	<b>1,065,792</b>	<b>1,231</b>	<b>464,494</b>	<b>465,725</b>
		<b>TOTAL</b>	<b>181,410,268</b>	<b>5,331,140</b>	<b>65,769</b>	<b>126,466,988</b>	<b>131,863,897</b>	<b>1,022,594</b>	<b>192,440</b>	<b>33,263,628</b>	<b>34,478,662</b>	<b>427,354</b>	<b>14,640,355</b>	<b>15,067,709</b>

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12E</b>
For Twelve Months Ended August 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	(65,268,833)	(46,697,892)	(12,891,247)	(5,679,694)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(604,981)	(476,386)	(128,595)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(66,420,208)</u>	<u>(47,565,207)</u>	<u>(13,127,760)</u>	<u>(5,727,241)</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
Ending Balance Basis

Report ID: <b>C-WKC-12E</b>
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AVISTA UTILITIES

Gas-North Copy

Ref/Basis Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
	Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1 151120 FUEL STOCK COAL-COLSTRIP	1,515,244	826,348		2,341,592		826,348			
1 151210 FUEL STOCK HOG FUEL-KFGS	1,080,150	589,067		1,669,217		589,067			
7/4 154100 PLANT MATERIALS & OPER SUPPLIES	17,540,721	8,059,337	2,440,050	28,040,108		6,439,856		1,619,481	2,440,050
1 154300 PLANT MATERIALS & OPER SUP-CS2	596,713	325,421		922,134		325,421			
1 154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,729,533	943,212		2,672,745		943,212			
7/4 154500 SUPPLY CHAIN RECEIVING INVENTORY	(461)	(212)	(64)	(737)		(169)		(43)	(64)
7/4 154550 SUPPLY CHAIN AVERAGE COST VARIANCE	11	5	2	18		4		1	2
7/4 154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	931	428	130	1,489		342		86	130
99 163998 COMMON WORKING CAPITAL	0			0	0		0		
99 163999 INVESTOR-SUPPLIED WORKING CAPITAL	50,024,679			50,024,679	42,760,501		7,264,178		
<b>TOTAL</b>	<b>72,487,521</b>	<b>10,743,606</b>	<b>2,440,118</b>	<b>85,671,245</b>	<b>42,760,501</b>	<b>9,124,081</b>	<b>7,264,178</b>	<b>1,619,525</b>	<b>2,440,118</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						