

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	20,714,848	12,905,314	7,809,534
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	20,714,848	12,905,314	7,809,534
G-APL	Gas Net Adjusted Rate Base	355,612,875	240,518,831	115,094,044
	RATE OF RETURN	5.825%	5.366%	6.785%

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 February 28, 2015
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2011 thru 12-31-2013	100.000%	70.840%	29.160%
2	Input	Number of Customers - AMA Percent	03-01-2014 thru 02-28-2015	231,134 100.000%	153,381 66.360%	77,753 33.640%
3	G-OPS	Direct Distribution Operating Expense Percent	03-01-2014 thru 02-28-2015	12,935,477 100.000%	8,130,793 62.857%	4,804,684 37.143%
	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	03-01-2014 thru 02-28-2015	238,432,812 100.000%	163,595,881 68.613%	74,836,931 31.387%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended February 28, 2015
Average of Monthly Averages Basis

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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
For Twelve Months Ended February 28, 2015
Average of Monthly Averages Basis

Report ID:
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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
For Twelve Months Ended February 28, 2015
Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

Input		01-01-2014 thru 12-31-2014	Total	Electric	Gas North	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 247,081,167 100.000%	Washington 170,084,636 68.838%	Idaho 76,996,531 31.162%	
11	Book Depreciation Percent	03-01-2014 thru 02-28-2015	16,966,132 100.000%	11,513,001 67.859%	5,453,131 32.141%	
12	Net Gas Plant (before DFIT) - AMA Percent	02-01-2014 thru 02-28-2015	419,590,028 100.000%	283,694,346 67.612%	135,895,682 32.388%	
13	G-PLT Net Gas General Plant - AMA Percent	02-01-2014 thru 02-28-2015	47,610,962 100.000%	34,617,670 72.709%	12,993,292 27.291%	
14	Net Allocated Schedule M's - AMA Percent	03-01-2014 thru 02-28-2015	-59,867,425 100.000%	-40,355,480 67.408%	-19,511,945 32.592%	

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended February 28, 2015
Average of Monthly Averages Basis

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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-12A
For Twelve Months Ended February 28, 2015	
Average of Monthly Averages 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	147,910,828	0	147,910,828	102,393,496	0	102,393,496	45,517,332	0	45,517,332
99	4812XX	Commercial - Firm & Interruptible	75,581,376	0	75,581,376	53,462,408	0	53,462,408	22,118,968	0	22,118,968
99	4813XX	Industrial-Firm	3,601,560	0	3,601,560	1,972,010	0	1,972,010	1,629,550	0	1,629,550
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	301,808	0	301,808	263,788	0	263,788	38,020	0	38,020
99	499XXX	Unbilled Revenue	(6,294,794)	0	(6,294,794)	(4,269,701)	0	(4,269,701)	(2,025,093)	0	(2,025,093)
TOTAL SALES TO ULTIMATE CUSTOMERS			221,100,778	0	221,100,778	153,822,001	0	153,822,001	67,278,777	0	67,278,777
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	117,880,728	0	117,880,728	80,083,115	0	80,083,115	37,797,613	0	37,797,613
4	488000	Miscellaneous Service Revenues	20,781	0	20,781	11,141	0	11,141	9,640	0	9,640
99	4893XX	Transportation Revenues	4,528,367	0	4,528,367	4,065,692	0	4,065,692	462,675	0	462,675
99	493000	Rent from Gas Property	2,375	0	2,375	2,375	0	2,375	0	0	0
4	495XXX	Other Gas Revenues	4,677,080	349,264	5,026,344	3,186,255	247,132	3,433,387	1,490,825	102,132	1,592,957
99	496100	Provision for Rate Refund	(219,529)	0	(219,529)	0	0	0	(219,529)	0	(219,529)
TOTAL OTHER OPERATING REVENUES			126,889,802	349,264	127,239,066	87,348,578	247,132	87,595,710	39,541,224	102,132	39,643,356
TOTAL GAS REVENUES			347,990,580	349,264	348,339,844	241,170,579	247,132	241,417,711	106,820,001	102,132	106,922,133
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	240,017,646	0	240,017,646	164,355,831	0	164,355,831	75,661,815	0	75,661,815
99	808XXX	Net Natural Gas Storage Transactions	(7,053,544)	0	(7,053,544)	(3,904,692)	0	(3,904,692)	(3,148,852)	0	(3,148,852)
99	811000	Gas Used for Products Extraction	(912,165)	0	(912,165)	(615,582)	0	(615,582)	(296,583)	0	(296,583)
10	813000	Other Gas Expenses	0	1,036,564	1,036,564	0	713,550	713,550	0	323,014	323,014
99	813010	Gas Technology Institute (GTI) Expenses	98,342	0	98,342	69,454	0	69,454	28,888	0	28,888
TOTAL PRODUCTION EXPENSES			232,150,279	1,036,564	233,186,843	159,905,011	713,550	160,618,561	72,245,268	323,014	72,568,282
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	8,679	8,679	0	6,148	6,148	0	2,531	2,531
1	824000	Other Expenses	0	666,234	666,234	0	471,960	471,960	0	194,274	194,274
1	837000	Other Equipment	0	587,119	587,119	0	415,915	415,915	0	171,204	171,204
TOTAL UNDERGROUND STORAGE OPER EXP			0	1,262,032	1,262,032	0	894,023	894,023	0	368,009	368,009
G-DEPX		Depreciation Expense-Underground Storage	0	575,004	575,004	0	407,333	407,333	0	167,671	167,671
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	161	161	0	66	66
G-OTX		Taxes Other Than FIT	0	278,084	278,084	0	196,995	196,995	0	81,089	81,089
TOTAL UG STORAGE DEPR/AMRT/NON-FIT			0	853,315	853,315	0	604,489	604,489	0	248,826	248,826

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended February 28, 2015	
Average of Monthly Averages Basis	
Ref/Basis Account Description	

AVISTA UTILITIES

	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL UNDERGROUND STORAGE EXPENSES	0	2,115,347	2,115,347	0	1,498,512	1,498,512	0	616,835	616,835

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For Twelve Months Ended February 28, 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	407,207	1,120,345	1,527,552	291,244	704,215	995,459	115,963	416,130	532,093
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,593,819	913,964	3,507,783	1,948,303	574,490	2,522,793	645,516	339,474	984,990
3	875000	Measuring & Reg Sta Exp-General	107,359	0	107,359	74,424	0	74,424	32,935	0	32,935
3	876000	Measuring & Reg Sta Exp-Industrial	3,253	0	3,253	1,579	0	1,579	1,674	0	1,674
3	877000	Measuring & Reg Sta Exp-City Gate	166,454	(72)	166,382	84,146	(45)	84,101	82,308	(27)	82,281
3	878000	Meter & House Regulator Expenses	612,852	18,030	630,882	107,013	11,333	118,346	505,839	6,697	512,536
3	879000	Customer Installation Expenses	1,683,498	129,770	1,813,268	1,059,055	81,570	1,140,625	624,443	48,200	672,643
3	880000	Other Expenses	1,427,498	638,785	2,066,283	882,452	401,521	1,283,973	545,046	237,264	782,310
3	881000	Rents	5,136	32,363	37,499	5,136	20,342	25,478	0	12,021	12,021
MAINTENANCE											
3	885000	Supervision & Engineering	101,678	1,452	103,130	51,217	913	52,130	50,461	539	51,000
3	887000	Mains	2,180,029	214	2,180,243	1,568,250	135	1,568,385	611,779	79	611,858
3	889000	Measuring & Reg Sta Exp-General	199,665	0	199,665	131,916	0	131,916	67,749	0	67,749
3	890000	Measuring & Reg Sta Exp-Industrial	295,366	0	295,366	150,628	0	150,628	144,738	0	144,738
3	891000	Measuring & Reg Sta Exp-City Gate	63,741	0	63,741	32,094	0	32,094	31,647	0	31,647
3	892000	Services	1,904,943	4,582	1,909,525	1,033,863	2,880	1,036,743	871,080	1,702	872,782
3	893000	Meters & House Regulators	1,182,019	718,830	1,900,849	708,617	451,835	1,160,452	473,402	266,995	740,397
3	894000	Other Equipment	960	189,889	190,849	856	119,359	120,215	104	70,530	70,634
TOTAL DISTRIBUTION OPERATING EXP			12,935,477	3,768,152	16,703,629	8,130,793	2,368,548	10,499,341	4,804,684	1,399,604	6,204,288
G-DEPX		Depreciation Expense-Distribution	12,788,224	63,806	12,852,030	8,561,204	43,779	8,604,983	4,227,020	20,027	4,247,047
G-OTX		Taxes Other Than FIT	17,066,478	0	17,066,478	14,566,916	0	14,566,916	2,499,562	0	2,499,562
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			29,854,702	63,806	29,918,508	23,128,120	43,779	23,171,899	6,726,582	20,027	6,746,609
TOTAL DISTRIBUTION EXPENSES			42,790,179	3,831,958	46,622,137	31,258,913	2,412,327	33,671,240	11,531,266	1,419,631	12,950,897

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	198,844	198,844	0	131,953	131,953	0	66,891	66,891
2	902000	Meter Reading Expenses	1,683,449	56,432	1,739,881	1,526,172	37,448	1,563,620	157,277	18,984	176,261
G-903	903XXX	Customer Records & Collection Expenses	928,938	4,029,224	4,958,162	651,855	2,673,793	3,325,648	277,083	1,355,431	1,632,514
2	904000	Uncollectible Accounts	0	1,747,005	1,747,005	0	1,159,313	1,159,313	0	587,692	587,692
2	905000	Misc Customer Accounts	0	120,749	120,749	0	80,129	80,129	0	40,620	40,620
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,612,387	6,152,254	8,764,641	2,178,027	4,082,636	6,260,663	434,360	2,069,618	2,503,978
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	5,347,291	164,516	5,511,807	5,284,708	109,173	5,393,881	62,583	55,343	117,926
2	909000	Advertising	0	559,464	559,464	0	371,260	371,260	0	188,204	188,204
2	910000	Misc Customer Service & Info Exp	0	116,153	116,153	0	77,079	77,079	0	39,074	39,074
		TOTAL CUSTOMER SERVICE & INFO EXP	5,347,291	840,133	6,187,424	5,284,708	557,512	5,842,220	62,583	282,621	345,204
		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 February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	105,969	6,897,695	7,003,664	66,745	4,880,671	4,947,416	39,224	2,017,024	2,056,248
4	921000	Office Supplies & Expenses	2	1,186,366	1,186,368	1	839,449	839,450	1	346,917	346,918
4	922000	Admin. Expenses Transferred - Credit	0	(20,488)	(20,488)	0	(14,497)	(14,497)	0	(5,991)	(5,991)
4	923000	Outside Services Employed	0	3,214,781	3,214,781	0	2,274,715	2,274,715	0	940,066	940,066
4	924000	Property Insurance Premium	0	328,674	328,674	0	232,563	232,563	0	96,111	96,111
4	925XXX	Injuries and Damages	6,124	886,526	892,650	6,081	627,288	633,369	43	259,238	259,281
4	926XXX	Employee Pensions and Benefits	63	679,701	679,764	63	480,943	481,006	0	198,758	198,758
4	928000	Regulatory Commission Expenses	803,054	191,755	994,809	572,717	135,682	708,399	230,337	56,073	286,410
4	930000	Miscellaneous General Expenses	40,305	993,208	1,033,513	28,238	702,774	731,012	12,067	290,434	302,501
4	931000	Rents	8,482	220,045	228,527	8,482	155,699	164,181	0	64,346	64,346
4	935000	Maintenance of General Plant	442,629	2,143,644	2,586,273	349,736	1,516,800	1,866,536	92,893	626,844	719,737
TOTAL ADMIN & GEN OPERATING EXP			1,406,628	16,721,907	18,128,535	1,032,063	11,832,087	12,864,150	374,565	4,889,820	5,264,385
G-DEPX		Depreciation Expense-General Plant	365,753	3,173,345	3,539,098	255,289	2,245,395	2,500,684	110,464	927,950	1,038,414
G-AMTX		Amortization Expense - General Plant - 303000	28,779	101,428	130,207	24,721	71,768	96,489	4,058	29,660	33,718
G-AMTX		Amortization Expense - Misc IT Intangible Plant	2,281	2,563,107	2,565,388	0	1,813,603	1,813,603	2,281	749,504	751,785
G-AMTX		Amortization Expense-General Plant - 390200, 3	0	5,700	5,700	0	4,033	4,033	0	1,667	1,667
99	407X28	Reg Credit/Debit Res Decoupling Def Rev	(1,193,517)	0	(1,193,517)	(1,193,517)	0	(1,193,517)	0	0	0
99	407X29	Reg Credit/Debit Res Decoupling Amort	0	0	0	0	0	0	0	0	0
99	407X38	Reg Credit/Debit Non-Res Decoupling Def Rev	(318,304)	0	(318,304)	(318,304)	0	(318,304)	0	0	0
99	407X39	Reg Credit/Debit Non-Res Decoupling Amort	0	0	0	0	0	0	0	0	0
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(151,035)	0	(151,035)	0	0	0	(151,035)	0	(151,035)
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	(52,308)	0	(52,308)	0	0	0	(52,308)	0	(52,308)
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(1,318,351)	5,843,580	4,525,229	(1,231,811)	4,134,799	2,902,988	(86,540)	1,708,781	1,622,241
TOTAL ADMIN & GENERAL EXPENSES			88,277	22,565,487	22,653,764	(199,748)	15,966,886	15,767,138	288,025	6,598,601	6,886,626
TOTAL EXPENSES BEFORE FIT			282,988,413	36,541,743	319,530,156	198,426,911	25,231,423	223,658,334	84,561,502	11,310,320	95,871,822
NET OPERATING INCOME (LOSS) BEFORE FIT					28,809,688			17,759,377		11,050,311	
G-FIT		FEDERAL INCOME TAX			(11,883,859)			(8,513,694)			(3,370,165)
G-FIT		DEFERRED FEDERAL INCOME TAX			20,012,039			13,388,841			6,623,198
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(33,340)			(21,084)			(12,256)

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		GAS NET OPERATING INCOME (LOSS)			20,714,848			12,905,314			7,809,534

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended February 28, 2015	
Average of Monthly Averages Basis	
Ref/Basis Account Description	

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Direct Allocated Total Direct Allocated Total Direct Allocated Total

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%		70.840%		29.160%
G-ALL	2	Number of Customers - AMA	100.000%		66.360%		33.640%
G-ALL	3	Direct Distribution Operating Expense	100.000%		62.857%		37.143%
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:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	201,731,638	0	201,731,638	136,563,939	0	136,563,939	65,167,699	0	65,167,699
1	804001	Pipeline Demand Costs	26,733,107	0	26,733,107	18,835,815	0	18,835,815	7,897,292	0	7,897,292
1	804002	Transport Variable Charges	605,202	0	605,202	428,359	0	428,359	176,843	0	176,843
6	804010	Gas Costs - Fixed Hedge	(13,219)	0	(13,219)	(2,195)	0	(2,195)	(11,024)	0	(11,024)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	384,088	0	384,088	259,515	0	259,515	124,573	0	124,573
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	2,536,995	0	2,536,995	1,791,621	0	1,791,621	745,374	0	745,374
6	804700	Gas Costs - Offsystem Bookout	1,469,801	0	1,469,801	1,013,422	0	1,013,422	456,379	0	456,379
6	804711	Gas Costs - Offsystem Bookout Offset	(1,469,801)	0	(1,469,801)	(1,013,422)	0	(1,013,422)	(456,379)	0	(456,379)
6	804730	Gas Costs - Intracompany LDC Gas	12,416,302	0	12,416,302	8,581,559	0	8,581,559	3,834,743	0	3,834,743
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(2,226,049)	0	(2,226,049)	(925,223)	0	(925,223)	(1,300,826)	0	(1,300,826)
99	805111	Amortize ID Holdback	(777,690)	0	(777,690)	0	0	0	(777,690)	0	(777,690)
99	805120	Gas Expense - Rate Deferrals	(1,372,728)	0	(1,372,728)	(1,177,559)	0	(1,177,559)	(195,169)	0	(195,169)
		TOTAL PURCHASED GAS COSTS	240,017,646	0	240,017,646	164,355,831	0	164,355,831	75,661,815	0	75,661,815

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	6	Actual Therms Purchased	100.000%	68.613%	31.387%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12A
For Twelve Months Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	928,938	4,029,224	4,958,162	651,855	2,673,793	3,325,648	277,083	1,355,431	1,632,514
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			928,938	4,029,224	4,958,162	651,855	2,673,793	3,325,648	277,083	1,355,431	1,632,514

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.360%	33.640%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.612%	32.388%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	216,531	164,516	381,047	153,948	109,173	263,121	62,583	55,343	117,926
99	908600	Public Purpose Tariff Rider Expense Offset	5,121,275	0	5,121,275	5,121,275	0	5,121,275	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	(145,921)	0	(145,921)	(145,921)	0	(145,921)	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			5,347,291	164,516	5,511,807	5,284,708	109,173	5,393,881	62,583	55,343	117,926

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.360%	33.640%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended February 28, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.53%	52.53%
2	Cost of Debt		5.380%	5.391%
	Total Cost of Debt		2.826%	2.832%
	Total Weighted Cost		2.826%	2.832%
G-APL	Net Rate Base	355,612,875	240,518,831	115,094,044
	Interest Deduction for FIT Calculation	10,056,525	6,797,062	3,259,463
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended February 28, 2015				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	348,339,844	241,417,711	106,922,133
G-OPS	Operating & Maintenance Expense	284,233,104	196,978,958	87,254,146
G-OPS	Book Deprec/Amort and Reg Amortizations	17,952,490	11,915,465	6,037,025
G-OTX	Taxes Other than FIT	17,344,562	14,763,911	2,580,651
	Net Operating Income Before FIT	28,809,688	17,759,377	11,050,311
G-INT	Less: Interest Expense	10,056,525	6,797,062	3,259,463
G-SCM	Schedule M Adjustments	(52,707,045)	(35,287,154)	(17,419,891)
	Taxable Net Operating Income	(33,953,882)	(24,324,839)	(9,629,043)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(11,883,859)	(8,513,694)	(3,370,165)
G-DTE	Deferred FIT	20,012,039	13,388,841	6,623,198
99	411400 Amortized Investment Tax Credit	(33,340)	(21,084)	(12,256)
	Total FIT/Deferred FIT & ITC	8,094,840	4,854,063	3,240,777
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
For Twelve Months Ended February 28, 2015
Average of Monthly Averages Basis

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	13,185,037	6,482,617	19,667,654	8,841,214	4,586,073	13,427,287	4,343,823	1,896,544	6,240,367
12	997001	Contributions In Aid of Construction	0	338,894	338,894	0	229,133	229,133	0	109,761	109,761
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	374,422	374,422	0	264,934	264,934	0	109,488	109,488
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(4,376,468)	0	(4,376,468)	(2,102,783)	0	(2,102,783)	(2,273,685)	0	(2,273,685)
4	997015	Airplane Lease Payments	0	117,961	117,961	0	83,467	83,467	0	34,494	34,494
12	997016	Redemption Expense Amortization	0	330,869	330,869	0	223,707	223,707	0	107,162	107,162
4	997020	FAS87 Current Pension Accrual	0	188,717	188,717	0	133,532	133,532	0	55,185	55,185
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(1,193,786)	0	(1,193,786)	(1,193,786)	0	(1,193,786)	0	0	0
12	997032	Interest Rate Swaps	0	1,187,115	1,187,115	0	802,632	802,632	0	384,483	384,483
4	997033	DSM Tariff Rider	(376,976)	(1)	(376,977)	(330,399)	(1)	(330,400)	(46,577)	0	(46,577)
12	997048	AFUDC	0	(406,353)	(406,353)	0	(274,743)	(274,743)	0	(131,610)	(131,610)
11	997049	Tax Depreciation	0	(43,558,959)	(43,558,959)	0	(29,558,674)	(29,558,674)	0	(14,000,285)	(14,000,285)
1	997055	Deferred Gas Exchange	0	(125,010)	(125,010)	0	(88,557)	(88,557)	0	(36,453)	(36,453)
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	(145,921)	0	(145,921)	(145,921)	0	(145,921)	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,480,697	1,480,697	0	1,004,786	1,004,786	0	475,911	475,911
4	997081	Deferred Compensation	0	(13,863)	(13,863)	0	(9,809)	(9,809)	0	(4,054)	(4,054)
4	997082	Meal Disallowances	0	114,292	114,292	0	80,871	80,871	0	33,421	33,421
4	997083	Paid Time Off	0	121,186	121,186	0	85,749	85,749	0	35,437	35,437
2	997084	Customer Uncollectibles	0	111,291	111,291	0	73,853	73,853	0	37,438	37,438
99	997098	Provision for Rate Refund	219,529	0	219,529	0	0	0	219,529	0	219,529
12	997101	Repairs 481 (a)	0	(26,611,300)	(26,611,300)	0	(17,992,432)	(17,992,432)	0	(8,618,868)	(8,618,868)
12	997102	Amort Idaho Earnings Test (254229)	(151,035)	0	(151,035)	0	0	0	(151,035)	0	(151,035)
		TOTAL SCHEDULE M ADJUSTMENTS	7,311,415	(59,867,425)	(52,707,045)	5,068,325	(40,355,479)	(35,287,154)	2,092,055	(19,511,946)	(17,419,891)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.840%	29.160%
G-ALL	2	Number of Customers - AMA	100.000%	66.360%	33.640%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	68.613%	31.387%
G-ALL	11	Book Depreciation	100.000%	67.859%	32.141%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.612%	32.388%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended February 28, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	17,979,924	12,119,907	5,860,017
99	410100	Deferred Federal Income Tax Exp	2,057,558	1,269,439	788,119
		SUBTOTAL	20,037,482	13,389,346	6,648,136
14	411100	Deferred Federal Income Tax Expense - Allocated	(76,515)	(51,577)	(24,938)
99	411100	Deferred Federal Income Tax Exp	51,072	51,072	0
		SUBTOTAL	(25,443)	(505)	(24,938)
		Total Deferred Federal Income Tax Expense	20,012,039	13,388,841	6,623,198

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.408%	32.592%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	278,084	278,084	0	196,995	196,995	0	81,089	81,089
		TOTAL UNDERGROUND STORAGE TAX	0	278,084	278,084	0	196,995	196,995	0	81,089	81,089
		DISTRIBUTION									
99	408110	State Excise Tax	6,059,385	0	6,059,385	6,059,385	0	6,059,385	0	0	0
99	408120	Municipal Occupation & License Tax	7,104,464	0	7,104,464	5,858,631	0	5,858,631	1,245,833	0	1,245,833
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	4,010,416	0	4,010,416	2,648,900	0	2,648,900	1,361,516	0	1,361,516
99	409100	State Income Tax	(107,787)	0	(107,787)	0	0	0	(107,787)	0	(107,787)
		TOTAL DISTRIBUTION TAX	17,066,478	0	17,066,478	14,566,916	0	14,566,916	2,499,562	0	2,499,562
		TOTAL TAXES OTHER THAN FIT	17,066,478	278,084	17,344,562	14,566,916	196,995	14,763,911	2,499,562	81,089	2,580,651

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 February 28, 2015
 Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,195,907	1,531,646	2,727,553	1,014,870	1,083,762	2,098,632	181,037	447,884	628,921
4	3031XX	Misc Intangible IT Plant (3031XX)	11,403	14,602,509	14,613,912	0	10,332,444	10,332,444	11,403	4,270,065	4,281,468
		TOTAL INTANGIBLE PLANT	1,207,310	16,134,155	17,341,465	1,014,870	11,416,206	12,431,076	192,440	4,717,949	4,910,389
		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	1,568,196	1,568,196	0	1,110,910	1,110,910	0	457,286	457,286
1	352XXX	Wells	0	18,508,371	18,508,371	0	13,111,330	13,111,330	0	5,397,041	5,397,041
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	11,694,836	11,694,836	0	8,284,622	8,284,622	0	3,410,214	3,410,214
1	355000	Measuring & Regulating Equipment	0	362,465	362,465	0	256,770	256,770	0	105,695	105,695
1	356000	Purification Equipment	0	403,713	403,713	0	285,990	285,990	0	117,723	117,723
1	357000	Other Equipment	0	1,681,201	1,681,201	0	1,190,963	1,190,963	0	490,238	490,238
		TOTAL UNDERGROUND STORAGE PLANT	0	35,730,066	35,730,066	0	25,311,178	25,311,178	0	10,418,888	10,418,888
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,612	0	88,612	63,942	0	63,942	24,670	0	24,670
6	374400	Land & Land Rights	171,480	0	171,480	108,345	0	108,345	63,135	0	63,135
6	375000	Structures & Improvements	837,183	13,406	850,589	560,303	9,198	569,501	276,880	4,208	281,088
6	376000	Mains	256,423,202	2,512,521	258,935,723	169,090,711	1,723,916	170,814,627	87,332,491	788,605	88,121,096
6	378000	Measuring & Reg Station Equip-General	5,311,214	98,066	5,409,280	3,218,986	67,286	3,286,272	2,092,228	30,780	2,123,008
6	379000	Measuring & Reg Station Equip-City Gate	6,151,601	0	6,151,601	1,895,400	0	1,895,400	4,256,201	0	4,256,201
6	380000	Services	171,485,590	0	171,485,590	117,453,955	0	117,453,955	54,031,635	0	54,031,635
6	381000	Meters	67,031,096	0	67,031,096	44,704,275	0	44,704,275	22,326,821	0	22,326,821
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	3,169,802	0	3,169,802	2,499,744	0	2,499,744	670,058	0	670,058
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	510,669,780	2,623,993	513,293,773	339,595,661	1,800,400	341,396,061	171,074,119	823,593	171,897,712
		GENERAL PLANT									
4	389XXX	Land & Land Rights	670,155	852,620	1,522,775	577,219	603,297	1,180,516	92,936	249,323	342,259
4	390XXX	Structures & Improvements	4,898,986	17,598,245	22,497,231	3,693,496	12,452,166	16,145,662	1,205,490	5,146,079	6,351,569
4	391XXX	Office Furniture & Equipment	15,817	10,071,210	10,087,027	5,103	7,126,187	7,131,290	10,714	2,945,023	2,955,737
4	392XXX	Transportation Equipment	8,461,375	1,945,285	10,406,660	6,441,641	1,376,445	7,818,086	2,019,734	568,840	2,588,574
4	393000	Stores Equipment	152,136	518,774	670,910	114,406	367,074	481,480	37,730	151,700	189,430
4	394000	Tools, Shop & Garage Equipment	2,523,965	3,715,554	6,239,519	2,031,970	2,629,052	4,661,022	491,995	1,086,502	1,578,497

RESULTS OF OPERATIONS		Report ID: G-PLT-12A
GAS UTILITY PLANT		
For Twelve Months Ended February 28, 2015 Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	58,069	304,055	362,124	43,795	215,143	258,938	14,274	88,912	103,186
4	396XXX	Power Operated Equipment	3,698,191	1,100,400	4,798,591	2,747,353	778,621	3,525,974	950,838	321,779	1,272,617
4	397XXX	Communications Equipment	2,224,212	7,953,481	10,177,693	810,468	5,627,724	6,438,192	1,413,744	2,325,757	3,739,501
4	398000	Miscellaneous Equipment	1,060	113,566	114,626	1,060	80,357	81,417	0	33,209	33,209
		TOTAL GENERAL PLANT	22,703,966	44,173,190	66,877,156	16,466,511	31,256,066	47,722,577	6,237,455	12,917,124	19,154,579
		TOTAL PLANT IN SERVICE	534,581,056	98,661,404	633,242,460	357,077,042	69,783,850	426,860,892	177,504,014	28,877,554	206,381,568
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,293,140)	(13,293,140)	0	(9,416,860)	(9,416,860)	0	(3,876,280)	(3,876,280)
G-ADEP		Distribution Plant	(172,775,497)	(1,509,880)	(174,285,377)	(114,797,303)	(1,035,974)	(115,833,277)	(57,978,194)	(473,906)	(58,452,100)
G-ADEP		General Plant	(6,563,748)	(12,656,947)	(19,220,695)	(4,116,530)	(8,955,802)	(13,072,332)	(2,447,218)	(3,701,145)	(6,148,363)
		TOTAL ACCUMULATED DEPRECIATION	(179,339,245)	(27,459,967)	(206,799,212)	(118,913,833)	(19,408,636)	(138,322,469)	(60,425,412)	(8,051,331)	(68,476,743)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(158,165)	(121,978)	(280,143)	(108,431)	(86,309)	(194,740)	(49,734)	(35,669)	(85,403)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(6,284,655)	(6,284,655)	0	(4,446,896)	(4,446,896)	0	(1,837,759)	(1,837,759)
G-AAAMT		Underground Storage	0	(239,784)	(239,784)	0	(169,863)	(169,863)	0	(69,921)	(69,921)
G-AAAMT		General Plant - 390200, 396200	(4,598)	(40,901)	(45,499)	(3,634)	(28,941)	(32,575)	(964)	(11,960)	(12,924)
		TOTAL ACCUMULATED AMORTIZATION	(162,763)	(6,687,318)	(6,850,081)	(112,065)	(4,732,009)	(4,844,074)	(50,698)	(1,955,309)	(2,006,007)
		TOTAL ACCUMULATED DEPR/AMORT	(179,502,008)	(34,147,285)	(213,649,293)	(119,025,898)	(24,140,645)	(143,166,543)	(60,476,110)	(10,006,640)	(70,482,750)
		NET GAS UTILITY PLANT before DFIT	355,079,048	64,514,119	419,593,167	238,051,144	45,643,205	283,694,349	117,027,904	18,870,914	135,898,818
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(73,809,349)	(73,809,349)	0	(49,903,977)	(49,903,977)	0	(23,905,372)	(23,905,372)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(15,038,242)	(15,038,242)	0	(10,627,776)	(10,627,776)	0	(4,410,466)	(4,410,466)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(107,919)	(107,919)	0	(76,361)	(76,361)	0	(31,558)	(31,558)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,050,197)	(1,050,197)	0	(710,059)	(710,059)	0	(340,138)	(340,138)
		TOTAL ACCUMULATED DFIT	0	(90,005,707)	(90,005,707)	0	(61,318,173)	(61,318,173)	0	(28,687,534)	(28,687,534)
		NET GAS UTILITY PLANT	355,079,048	(25,491,588)	329,587,460	238,051,144	(15,674,968)	222,376,176	117,027,904	(9,816,620)	107,211,284

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%	68.613%	31.387%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.612%	32.388%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	355,079,048	(25,491,588)	329,587,460	238,051,144	(15,674,968)	222,376,176	117,027,904	(9,816,620)	107,211,284
	OTHER ADJUSTMENTS:									
4	253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,059,886	4,059,886	0	1,671,178	1,671,178
1	164100 Gas Inventory--Jackson Prairie	0	16,538,648	16,538,648	0	11,715,978	11,715,978	0	4,822,670	4,822,670
4	252000 Customer Advances	(79,127)	74	(79,053)	(11,804)	52	(11,752)	(67,323)	22	(67,301)
99	235199 Customer Deposits	(487,926)	0	(487,926)	(487,926)	0	(487,926)	0	0	0
C-WKC	Working Capital	2,866,469	1,456,213	4,322,682	2,866,469	0	2,866,469	0	1,456,213	1,456,213
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	2,299,416	23,725,999	26,025,415	2,366,739	15,775,916	18,142,655	(67,323)	7,950,083	7,882,760
	NET RATE BASE	357,378,464	(1,765,589)	355,612,875	240,417,883	100,948	240,518,831	116,960,581	(1,866,537)	115,094,044

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-12A
For Twelve Months Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	7,792,673	7,792,673											
	Hydro (ED-AN)	8,312,042	8,312,042											
	Other (ED-AN)	9,358,044	9,358,044											
Total Electric Production		25,462,759	25,462,759											
Electric Transmission														
	ED-AN	10,490,604	10,490,604											
Total Electric Transmission		10,490,604	10,490,604											
Electric Distribution														
	ED-AN	857	857											
	ED-ID	14,589,529	14,589,529											
	ED-WA	24,122,985	24,122,985											
Total Electric Distribution		38,713,371	38,713,371											
Gas Underground Storage														
1	GD-AN	575,004	575,004			575,004	575,004		407,333	407,333		167,671	167,671	
	GD-OR	114,365		114,365										
Total Gas Underground Storage		689,369	575,004	114,365		575,004	575,004		407,333	407,333		167,671	167,671	
Gas Distribution														
6	GD-AN	63,806	63,806			63,806	63,806		43,779	43,779		20,027	20,027	
	GD-ID	4,227,020	4,227,020		4,227,020	4,227,020	4,227,020				4,227,020		4,227,020	
	GD-WA	8,561,204	8,561,204		8,561,204	8,561,204	8,561,204	8,561,204		8,561,204				
	GD-OR	5,228,795		5,228,795										
Total Gas Distribution		18,080,825	12,852,030	5,228,795	12,788,224	63,806	12,852,030	8,561,204	43,779	8,604,983	4,227,020	20,027	4,247,047	
General Plant														
	ED-AN	2,678,675	2,678,675											
	ED-ID	163,748	163,748											
	ED-WA	1,046,117	1,046,117											
7,4	CD-AA	14,360,985	10,274,854	2,836,438	1,249,693		2,836,438	2,836,438	2,007,007	2,007,007		829,431	829,431	
9,4	CD-AN	699,987	551,198	148,789			148,789	148,789	105,280	105,280		43,509	43,509	
9	CD-ID	293,572	231,170	62,402		62,402	62,402	62,402			62,402		62,402	
9	CD-WA	173,033	136,253	36,780		36,780	36,780	36,780		36,780				
8,4	GD-AA	222,844		153,945	68,899		153,945	153,945	108,928	108,928		45,017	45,017	
4	GD-AN	34,173		34,173			34,173	34,173	24,180	24,180		9,993	9,993	
	GD-ID	48,062		48,062		48,062	48,062	48,062			48,062		48,062	
	GD-WA	218,509		218,509		218,509	218,509	218,509		218,509				
	GD-OR	229,833		229,833										
Total General Plant		20,169,538	15,082,015	3,539,098	1,548,425	365,753	3,173,345	3,539,098	255,289	2,245,395	2,500,684	110,464	927,950	1,038,414
Total Depreciation Expense		113,606,466	89,748,749	16,966,132	6,891,585	13,153,977	3,812,155	16,966,132	8,816,493	2,696,507	11,513,000	4,337,484	1,115,648	5,453,132

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-12A
For Twelve Months Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	System Contract Demand	70.840%	29.160%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	Jurisdictional 4-Factor Ratio	70.758%	29.242%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	6	Actual Therms Purchased	68.613%	31.387%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
For Twelve Months Ended February 28, 2015
Average of Monthly Averages Basis

Report ID:
G-AMTX-12A

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	918,401	918,401											
Misc Intangible Plt (303000)	ED-AN	192,715	192,715											
Total Production/Transmission		1,111,116	1,111,116											
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	503,062	359,926	99,360	43,776		99,360	99,360		70,305	70,305		29,055	29,055
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	24,721		24,721		24,721		24,721	24,721		24,721			24,721
	GD-OR	8,062			8,062									
Total General Plant - 303000		549,632	367,587	130,207	51,838	28,779	101,428	130,207	24,721	71,768	96,489	4,058	29,660	33,718
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	11,398,825	8,155,517	2,251,382	991,926		2,251,382	2,251,382		1,593,033	1,593,033		658,349	658,349
9,4	CD-AN	9,756	7,683	2,073			2,073	2,073		1,467	1,467		606	606
9,4	CD-ID	10,730	8,449	2,281		2,281		2,281				2,281		2,281
	ED-AN	224,977	224,977											
	ED-ID	4,747	4,747											
	ED-WA	885,205	885,205											
8,4	GD-AA	445,453		307,728	137,725		307,728	307,728		217,742	217,742		89,986	89,986
4	GD-AN	1,924		1,924			1,924	1,924		1,361	1,361		563	563
	GD-OR	206			206									
Total Miscellaneous IT Intangible Plant - 3031XX		12,981,823	9,286,578	2,565,388	1,129,857	2,281	2,563,107	2,565,388		1,813,603	1,813,603	2,281	749,504	751,785
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	28,856	20,645	5,700	2,511		5,700	5,700		4,033	4,033		1,667	1,667
4	ED-AN	10,102	10,102											
	GD-OR	1,831			1,831									
Total General Plant- 390200, 396200		40,789	30,747	5,700	4,342		5,700	5,700		4,033	4,033		1,667	1,667
Total Amortization Expense		14,710,584	10,823,025	2,701,522	1,186,037	31,060	2,670,462	2,701,522	24,721	1,889,565	1,914,286	6,339	780,897	787,236

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-12A
For Twelve Months Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	(287,515,375)	(287,515,375)										
	Hydro (ED-AN)	(128,144,346)	(128,144,346)										
	Other (ED-AN)	(90,462,477)	(90,462,477)										
Total Electric Production	(506,122,198)	(506,122,198)											
Electric Transmission													
	ED-AN	(191,950,831)	(191,950,831)										
Total Electric Transmission	(191,950,831)	(191,950,831)											
Electric Distribution													
	ED-AN	780	780										
	ED-ID	(160,166,081)	(160,166,081)										
	ED-WA	(256,124,100)	(256,124,100)										
Total Electric Distribution	(416,289,401)	(416,289,401)											
Gas Underground Storage													
1	GD-AN	(13,293,140)	(13,293,140)		(13,293,140)	(13,293,140)		(9,416,860)	(9,416,860)		(3,876,280)	(3,876,280)	
	GD-OR	(590,809)		(590,809)									
Total Gas Underground Storage	(13,883,949)		(13,293,140)	(590,809)		(13,293,140)	(13,293,140)		(9,416,860)	(9,416,860)		(3,876,280)	(3,876,280)
Gas Distribution													
6	GD-AN	(1,509,880)	(1,509,880)			(1,509,880)	(1,509,880)		(1,035,974)	(1,035,974)		(473,906)	(473,906)
	GD-ID	(57,978,194)	(57,978,194)		(57,978,194)	(57,978,194)					(57,978,194)		(57,978,194)
	GD-WA	(114,797,303)	(114,797,303)		(114,797,303)	(114,797,303)	(114,797,303)			(114,797,303)			
	GD-OR	(91,181,459)		(91,181,459)									
Total Gas Distribution	(265,466,836)		(174,285,377)	(91,181,459)	(172,775,497)	(1,509,880)	(174,285,377)	(114,797,303)	(1,035,974)	(115,833,277)	(57,978,194)	(473,906)	(58,452,100)
General Plant													
	ED-AN	(38,116,158)	(38,116,158)										
	ED-ID	(6,691,880)	(6,691,880)										
	ED-WA	(14,335,947)	(14,335,947)										
7,4	CD-AA	(37,845,129)	(27,077,054)	(7,474,792)	(3,293,283)	(7,474,792)	(7,474,792)		(5,289,013)	(5,289,013)		(2,185,779)	(2,185,779)
9,4	CD-AN	(11,191,306)	(8,812,482)	(2,378,824)		(2,378,824)	(2,378,824)		(1,683,208)	(1,683,208)		(695,616)	(695,616)
9	CD-ID	(5,040,314)	(3,968,945)	(1,071,369)		(1,071,369)	(1,071,369)				(1,071,369)		(1,071,369)
9	CD-WA	(2,430,275)	(1,913,696)	(516,579)		(516,579)	(516,579)	(516,579)		(516,579)			(516,579)
8,4	GD-AA	(1,600,805)		(1,105,868)	(494,937)	(1,105,868)	(1,105,868)		(782,490)	(782,490)		(323,378)	(323,378)
4	GD-AN	(1,697,463)		(1,697,463)		(1,697,463)	(1,697,463)		(1,201,091)	(1,201,091)		(496,372)	(496,372)
	GD-ID	(1,375,849)		(1,375,849)		(1,375,849)	(1,375,849)				(1,375,849)		(1,375,849)
	GD-WA	(3,599,951)		(3,599,951)		(3,599,951)	(3,599,951)	(3,599,951)		(3,599,951)			(3,599,951)
	GD-OR	(4,087,178)		(4,087,178)									
Total General Plant	(128,012,255)	(100,916,162)	(19,220,695)	(7,875,398)	(6,563,748)	(12,656,947)	(19,220,695)	(4,116,530)	(8,955,802)	(13,072,332)	(2,447,218)	(3,701,145)	(6,148,363)
Total Accumulated Depreciation	(1,521,725,470)	(1,215,278,592)	(206,799,212)	(99,647,666)	(179,339,245)	(27,459,967)	(206,799,212)	(118,913,833)	(19,408,636)	(138,322,469)	(60,425,412)	(8,051,331)	(68,476,743)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 5/6/2015 11:54 AM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	System Contract Demand	70.840%	29.160%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	Jurisdictional 4-Factor Ratio	70.758%	29.242%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	6	Actual Therms Purchased	68.613%	31.387%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-12A
For Twelve Months Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	(7,998,420)	(7,998,420)												
Misc Intangible Plt (303000)	ED-AN	(819,669)	(819,669)												
Total Production/Transmission		(8,818,089)	(8,818,089)												
Distribution															
Franchises (302000)	ED-WA	(113,032)	(113,032)												
Misc Intangible Plt (303000)	ED-WA	(27,084)	(27,084)												
Total Distribution		(140,116)	(140,116)												
General Plant - 303000															
7,4	CD-AA	(548,336)	(392,318)	(108,302)	(47,716)		(108,302)	(108,302)		(76,632)	(76,632)		(31,670)	(31,670)	
9,4	CD-AN	(64,339)	(50,663)	(13,676)			(13,676)	(13,676)		(9,677)	(9,677)		(3,999)	(3,999)	
	GD-ID	(49,734)		(49,734)			(49,734)	(49,734)				(49,734)		(49,734)	
	GD-WA	(108,431)		(108,431)			(108,431)	(108,431)	(108,431)		(108,431)			(108,431)	
	GD-OR	(61,792)			(61,792)									(61,792)	
Total General Plant - 303000		(832,632)	(442,981)	(280,143)	(109,508)		(158,165)	(121,978)	(280,143)	(108,431)	(86,309)	(194,740)	(49,734)	(35,669)	(85,403)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(26,582,745)	(19,019,156)	(5,250,358)	(2,313,231)			(5,250,358)	(5,250,358)		(3,715,048)	(3,715,048)		(1,535,310)	(1,535,310)
9,4	CD-AN	(13,038)	(10,267)	(2,771)			(2,771)	(2,771)		(1,961)	(1,961)		(810)	(810)	
9	CD-ID	(14,752)	(11,616)	(3,136)			(3,136)	(3,136)				(3,136)		(3,136)	
	ED-AN	(513,168)	(513,168)												
	ED-ID	(11,657)	(11,657)												
	ED-WA	(1,431,342)	(1,431,342)												
8,4	GD-AA	(1,477,647)		(1,020,788)	(456,859)		(1,020,788)	(1,020,788)		(722,289)	(722,289)		(298,499)	(298,499)	
4	GD-AN	(10,738)		(10,738)			(10,738)	(10,738)		(7,598)	(7,598)		(3,140)	(3,140)	
	GD-OR	(1,147)			(1,147)									(1,147)	
Total Miscellaneous IT Intangible Plant - 3031		(30,056,234)	(20,997,206)	(6,287,791)	(2,771,237)		(6,284,655)	(6,287,791)		(4,446,896)	(4,446,896)		(1,837,759)	(1,840,895)	
Gas Underground Storage															
1	GD-AN	(239,784)		(239,784)			(239,784)	(239,784)		(169,863)	(169,863)		(69,921)	(69,921)	
Total Gas Underground Storage		(239,784)		(239,784)			(239,784)	(239,784)		(169,863)	(169,863)		(69,921)	(69,921)	
General Plant - 390200, 396200															
7,4	CD-AA	(207,086)	(148,164)	(40,901)	(18,021)		(40,901)	(40,901)		(28,941)	(28,941)		(11,960)	(11,960)	
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)		(1,771)			(1,771)	
4	ED-AN	(60,638)	(60,638)												
	ED-WA	(110,678)	(110,678)												
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)		(1,863)			(1,863)	
	GD-OR	(32,135)			(32,135)									(32,135)	
Total General Plant - 390200, 396200		(425,269)	(329,614)	(45,499)	(50,156)		(4,598)	(40,901)	(45,499)	(3,634)	(28,941)	(32,575)	(964)	(11,960)	(12,924)
Total Accumulated Amortization		(40,512,124)	(30,728,006)	(6,853,217)	(2,930,901)		(162,763)	(6,687,318)	(6,853,217)	(112,065)	(4,732,009)	(4,844,074)	(50,698)	(1,955,309)	(2,009,143)

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

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-12A
For Twelve Months Ended February 28, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	0
99		GD-OR / AS	758,850	0	0	0	0	0	0	0	0	758,850	0	758,850
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,996,121	0	0	2,859,105	2,859,105	0	0	789,274	789,274	0	347,742	347,742
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	6,836,748	384,267	706,567	3,116,548	4,207,382	577,218	92,936	852,620	1,522,774	758,850	347,742	1,106,592
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,950,954	1,039,385	2,142,374	3,769,195	6,950,954	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,207,773	0	0	0	0	2,207,773	0	0	0	2,207,773	0	0
99		GD-OR / AS	3,608,327	0	0	0	0	0	0	0	0	3,608,327	0	3,608,327
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	79,233,321	0	0	56,689,064	56,689,064	0	0	15,649,373	15,649,373	0	6,894,884	6,894,884
9		CD-WA / ID / AN	21,829,522	5,503,939	4,465,801	7,219,699	17,189,439	1,485,722	1,205,490	1,948,871	4,640,083	0	0	0
		TOTAL ACCOUNT	113,829,897	6,543,324	6,608,175	67,677,958	80,829,457	3,693,495	1,205,490	17,598,244	22,497,229	3,608,327	6,894,884	10,503,211
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,012,180	3,111,180	14,649	5,886,351	9,012,180	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	541,885	0	0	0	0	0	0	374,345	374,345	0	167,540	167,540
7		CD-AA	48,961,011	0	0	35,030,135	35,030,135	0	0	9,670,289	9,670,289	0	4,260,587	4,260,587
9		CD-WA / ID / AN	168,153	18,903	39,690	73,817	132,410	5,103	10,714	19,926	35,743	0	0	0
		TOTAL ACCOUNT	58,689,879	3,130,083	54,339	40,990,303	44,174,725	5,103	10,714	10,071,210	10,087,027	0	4,428,127	4,428,127
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	27,144,790	13,295,057	4,509,497	9,340,236	27,144,790	0	0	0	0	0	0	0
99		GD-WA / ID / AN	9,133,165	0	0	0	0	6,016,716	1,791,726	1,324,723	9,133,165	0	0	0
99		GD-OR / AS	2,864,564	0	0	0	0	0	0	0	0	2,864,564	0	2,864,564
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	552,958	0	0	395,625	395,625	0	0	109,215	109,215	0	48,118	48,118
9		CD-WA / ID / AN	5,477,415	1,574,155	844,665	1,894,316	4,313,136	424,924	228,007	511,348	1,164,279	0	0	0
		TOTAL ACCOUNT	45,172,892	14,869,212	5,354,162	11,630,177	31,853,551	6,441,640	2,019,733	1,945,286	10,406,659	2,864,564	48,118	2,912,682

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,976	10,739	14,745	370,492	395,976	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,759,873	111,636	139,772	1,921,826	2,173,234	30,135	37,730	518,774	586,639	0	0	0
		TOTAL ACCOUNT	3,297,347	122,375	154,517	2,292,318	2,569,210	114,406	37,730	518,774	670,910	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,036,378	1,008,393	312,084	1,715,901	3,036,378	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,797,704	0	0	0	0	2,024,091	394,448	379,165	2,797,704	0	0	0
99		GD-OR / AS	899,987	0	0	0	0	0	0	0	0	899,987	0	899,987
8		GD-AA	2,087,933	0	0	0	0	0	0	1,442,386	1,442,386	0	645,547	645,547
7		CD-AA	9,309,833	0	0	6,660,906	6,660,906	0	0	1,838,785	1,838,785	0	810,142	810,142
9		CD-WA / ID / AN	755,762	29,189	361,370	204,558	595,117	7,879	97,548	55,218	160,645	0	0	0
		TOTAL ACCOUNT	18,887,597	1,037,582	673,454	8,581,365	10,292,401	2,031,970	491,996	3,715,554	6,239,520	899,987	1,455,689	2,355,676
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	739,874	192,789	55,747	491,338	739,874	0	0	0	0	0	0	0
99		GD-WA / ID / AN	150,051	0	0	0	0	42,497	13,860	93,694	150,051	0	0	0
99		GD-OR / AS	131,223	0	0	0	0	0	0	0	0	131,223	0	131,223
8		GD-AA	174,500	0	0	0	0	0	0	120,548	120,548	0	53,952	53,952
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	100,105	4,808	1,535	72,484	78,827	1,298	414	19,566	21,278	0	0	0
		TOTAL ACCOUNT	1,651,416	197,597	57,282	818,288	1,073,167	43,795	14,274	304,055	362,124	131,223	84,902	216,125

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	35,925,413	16,808,148	10,252,907	8,864,358	35,925,413	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,349,065	0	0	0	0	2,677,880	840,691	830,494	4,349,065	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	563,299	0	0	403,024	403,024	0	0	111,257	111,257	0	49,018	
9		CD-WA / ID / AN	1,591,399	257,365	408,046	587,720	1,253,131	69,473	110,147	158,648	338,268	0	0	
		TOTAL ACCOUNT	42,473,010	17,065,513	10,660,953	9,855,102	37,581,568	2,747,353	950,838	1,100,399	4,798,590	43,834	49,018	92,852
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	55,751,778	10,374,990	3,715,921	41,660,867	55,751,778	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,319,488	0	0	0	0	693,412	552,120	73,956	1,319,488	0	0	
99		GD-OR / AS	1,203,238	0	0	0	0	0	0	0	0	1,203,238	0	
8		GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	
7		CD-AA	27,867,131	0	0	19,938,096	19,938,096	0	0	5,504,037	5,504,037	0	2,424,998	
9		CD-WA / ID / AN	12,552,833	433,640	3,191,936	6,259,027	9,884,603	117,056	861,625	1,689,549	2,668,230	0	0	
		TOTAL ACCOUNT	99,687,400	10,808,630	6,907,857	67,857,990	85,574,477	810,468	1,413,745	7,953,479	10,177,692	1,203,238	2,731,993	3,935,231
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	75,381	0	2,299	73,082	75,381	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	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	569,618	0	0	407,545	407,545	0	0	112,505	112,505	0	49,568	
9		CD-WA / ID / AN	9,978	3,926	0	3,931	7,857	1,060	0	1,061	2,121	0	0	
		TOTAL ACCOUNT	657,344	3,926	2,299	484,558	490,783	1,060	0	113,566	114,626	2,367	49,568	51,935
		TOTAL GENERAL PLANT	391,183,530	54,162,509	31,179,605	213,304,607	298,646,721	16,466,508	6,237,456	44,173,187	66,877,151	9,569,617	16,090,041	25,659,658

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-12A
For Twelve Months Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	7,827,257	153,179	0	7,674,078	7,827,257	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,195,907	0	0	0	0	1,014,870	181,037	0	1,195,907	0	0	0
99		GD-OR / AS	425,742	0	0	0	0	0	0	0	0	425,742	0	425,742
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	7,545,928	0	0	5,398,885	5,398,885	0	0	1,490,396	1,490,396	0	656,647	656,647
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	0	0
		TOTAL ACCOUNT	17,188,892	153,179	0	13,225,772	13,378,951	1,014,870	181,037	1,531,645	2,727,552	425,742	656,647	1,082,389
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	5,751,682	4,423,031	23,524	1,305,127	5,751,682	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	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,280,985	0	0	0	0	0	0	1,575,750	1,575,750	0	705,235	705,235
7		CD-AA	61,207,695	0	0	43,792,269	43,792,269	0	0	12,089,132	12,089,132	0	5,326,294	5,326,294
9		CD-WA / ID / AN	103,146	0	42,245	38,977	81,222	0	11,403	10,521	21,924	0	0	0
		TOTAL ACCOUNT	69,343,508	4,423,031	65,769	45,136,373	49,625,173	0	11,403	13,675,403	13,686,806	0	6,031,529	6,031,529
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	9,807	0	0	9,807	9,807	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	0
99		GD-OR / AS	1,231	0	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	0
7		CD-AA	4,635,610	0	0	3,316,640	3,316,640	0	0	915,579	915,579	0	403,391	403,391
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,658,174	0	0	3,326,447	3,326,447	0	0	927,105	927,105	1,231	403,391	404,622
	TOTAL		91,190,574	4,576,210	65,769	61,688,592	66,330,571	1,014,870	192,440	16,134,153	17,341,463	426,973	7,091,567	7,518,540

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-12A
For Twelve Months Ended February 28, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(74,049,694)	(52,980,335)	(14,625,555)	(6,443,804)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(1,941,507)	(1,528,820)	(412,687)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(76,537,595)</u>	<u>(54,900,084)</u>	<u>(15,146,160)</u>	<u>(6,491,351)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended February 28, 2015
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP	1,485,880	810,334		2,296,214		810,334			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,247,094	680,110		1,927,204		680,110			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	15,770,742	7,246,094	2,193,832	25,210,668		5,790,030		1,456,064	2,193,832
1	154300 PLANT MATERIALS & OPER SUP-CS2	568,970	310,291		879,261		310,291			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,626,100	886,804		2,512,904		886,804			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	2,852	1,310	397	4,559		1,047		263	397
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(1,288)	(592)	(179)	(2,059)		(473)		(119)	(179)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	53	24	7	84		19		5	7
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	33,534,255			33,534,255	30,667,786		2,866,469		
TOTAL		54,234,658	9,934,375	2,194,057	66,363,090	30,667,786	8,478,162	2,866,469	1,456,213	2,194,057

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						