

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended June 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	21,506,174	14,758,402	6,747,772
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	21,506,174	14,758,402	6,747,772
G-APL	Gas Net Adjusted Rate Base	395,709,959	268,164,855	127,545,104
	RATE OF RETURN	5.435%	5.503%	5.290%

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 June 30, 2015
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2011 thru 12-31-2013	100.000%	70.840%	29.160%
2	Input	Number of Customers Percent	6-01-2015 thru 06-30-2015	231,146 100.000%	153,206 66.281%	77,940 33.719%
3	G-OPS	Direct Distribution Operating Expense Percent	07-01-2014 thru 06-30-2015	13,121,520 100.000%	8,131,331 61.969%	4,990,189 38.031%
	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	07-01-2014 thru 06-30-2015	228,926,186 100.000%	157,287,114 68.706%	71,639,072 31.294%

RESULTS OF OPERATIONS
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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)			100.000%	71.547%	19.751%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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AVISTA UTILITIES

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended June 30, 2015
Ending Balance Basis

Report ID:
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AVISTA UTILITIES

Input		01-01-2014 thru 12-31-2014	Total	Electric	Gas North
	Elec/Gas North 4-Factor				
	Direct O & M Accts 580 - 894		67,621,722	60,416,061	7,205,661
	Direct O & M Accts 901 - 935		38,441,898	32,202,921	6,238,977
	Adjustments		0	0	0
	Total		106,063,620	92,618,982	13,444,638
	Percentage		100.000%	87.324%	12.676%
	Direct Labor Accts 580 - 894		61,766,029	49,821,911	11,944,118
	Direct Labor Accts 901 - 935		3,969,931	3,522,548	447,383
	Total		65,735,960	53,344,459	12,391,501
	Percentage		100.000%	81.150%	18.850%
	Number of Customers at		601,722	370,194	231,528
	Percentage		100.000%	61.522%	38.478%
	Net Direct Plant		2,563,811,758	2,178,697,585	385,114,173
	Percentage		100.000%	84.979%	15.021%
	Total Percentages		400.000%	314.975%	85.025%
9	Average (CD AN/ID/WA)		100.000%	78.744%	21.256%
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	07-01-2014 thru 06-30-2015	100.000%	67.689%	32.311%
12	Net Gas Plant (before DFIT) Percent	6-01-2015 thru 06-30-2015	100.000%	66.804%	33.196%
13	G-PLT Net Gas General Plant Percent	6-01-2015 thru 06-30-2015	100.000%	72.029%	27.971%
14	Net Allocated Schedule M's Percent	07-01-2014 thru 06-30-2015	100.000%	66.861%	33.139%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended June 30, 2015
Ending Balance Basis

Report ID: G-ALL-12E

AVISTA UTILITIES

99 Input Not Allocated

0.000%

0.000%

0.000%

S

Oregon Gas
3,725,075
3,428,438
XXXXXX
7,153,513
6.047%
4,430,953
1,635,781
XXXXXX
6,066,734
7.428%
98,194
14.029%
204,414,586
7.303%
34.807%
8.702%

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%
30.918%

S

Oregon Gas
0
0
0
0
0.000%

0
0
0
0.000%

0
0.000%

0
0.000%
0.000%
0.000%

Oregon Gas
19.100%

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended June 30, 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	140,659,440	0	140,659,440	98,348,922	0	98,348,922	42,310,518	0	42,310,518
99 4812XX	Commercial - Firm & Interruptible	72,002,687	0	72,002,687	51,417,879	0	51,417,879	20,584,808	0	20,584,808
99 4813XX	Industrial-Firm	3,562,029	0	3,562,029	1,995,902	0	1,995,902	1,566,127	0	1,566,127
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	278,687	0	278,687	242,315	0	242,315	36,372	0	36,372
99 499XXX	Unbilled Revenue	(1,355,760)	0	(1,355,760)	(804,771)	0	(804,771)	(550,989)	0	(550,989)
	TOTAL SALES TO ULTIMATE CUSTOMERS	215,147,083	0	215,147,083	151,200,247	0	151,200,247	63,946,836	0	63,946,836
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	136,241,642	0	136,241,642	92,238,389	0	92,238,389	44,003,253	0	44,003,253
4 488000	Miscellaneous Service Revenues	14,984	0	14,984	8,356	0	8,356	6,628	0	6,628
99 4893XX	Transportation Revenues	4,506,738	0	4,506,738	4,068,601	0	4,068,601	438,137	0	438,137
99 493000	Rent from Gas Property	2,411	0	2,411	2,411	0	2,411	0	0	0
4 495XXX	Other Gas Revenues	9,452,259	325,166	9,777,425	8,004,571	230,081	8,234,652	1,447,688	95,085	1,542,773
99 496100	Provision for Rate Refund	(81,712)	0	(81,712)	0	0	0	(81,712)	0	(81,712)
	TOTAL OTHER OPERATING REVENUES	150,136,322	325,166	150,461,488	104,322,328	230,081	104,552,409	45,813,994	95,085	45,909,079
	TOTAL GAS REVENUES	365,283,405	325,166	365,608,571	255,522,575	230,081	255,752,656	109,760,830	95,085	109,855,915
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	243,716,134	0	243,716,134	166,979,222	0	166,979,222	76,736,912	0	76,736,912
99 808XXX	Net Natural Gas Storage Transactions	2,931,679	0	2,931,679	2,684,955	0	2,684,955	246,724	0	246,724
99 811000	Gas Used for Products Extraction	(720,039)	0	(720,039)	(486,856)	0	(486,856)	(233,183)	0	(233,183)
10 813000	Other Gas Expenses	0	1,048,382	1,048,382	0	721,685	721,685	0	326,697	326,697
99 813010	Gas Technology Institute (GTI) Expenses	94,063	0	94,063	66,475	0	66,475	27,588	0	27,588
	TOTAL PRODUCTION EXPENSES	246,021,837	1,048,382	247,070,219	169,243,796	721,685	169,965,481	76,778,041	326,697	77,104,738
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	10,509	10,509	0	7,445	7,445	0	3,064	3,064
1 824000	Other Expenses	0	624,470	624,470	0	442,375	442,375	0	182,095	182,095
1 837000	Other Equipment	0	566,230	566,230	0	401,117	401,117	0	165,113	165,113
	TOTAL UNDERGROUND STORAGE OPER EXP	0	1,201,209	1,201,209	0	850,937	850,937	0	350,272	350,272
G-DEPX	Depreciation Expense-Underground Storage	0	591,438	591,438	0	418,975	418,975	0	172,463	172,463
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	1,003,620	1,003,620	0	710,965	710,965	0	292,655	292,655

RESULTS OF OPERATIONS	Report ID: G-OPS-12E
GAS OPERATING STATEMENT	
For Twelve Months Ended June 30, 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	2,204,829	2,204,829	0	1,561,902	1,561,902	0	642,927	642,927

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended June 30, 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	405,921	1,138,129	1,544,050	341,215	705,287	1,046,502	64,706	432,842	497,548
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,922,322	875,436	3,797,758	2,195,502	542,499	2,738,001	726,820	332,937	1,059,757
3	875000	Measuring & Reg Sta Exp-General	99,257	0	99,257	70,506	0	70,506	28,751	0	28,751
3	876000	Measuring & Reg Sta Exp-Industrial	4,289	0	4,289	1,700	0	1,700	2,589	0	2,589
3	877000	Measuring & Reg Sta Exp-City Gate	130,806	0	130,806	66,733	0	66,733	64,073	0	64,073
3	878000	Meter & House Regulator Expenses	735,847	43,913	779,760	204,429	27,212	231,641	531,418	16,701	548,119
3	879000	Customer Installation Expenses	1,756,847	146,846	1,903,693	1,074,090	90,999	1,165,089	682,757	55,847	738,604
3	880000	Other Expenses	1,505,929	700,093	2,206,022	967,551	433,841	1,401,392	538,378	266,252	804,630
3	881000	Rents	5,136	34,313	39,449	5,136	21,263	26,399	0	13,050	13,050
		MAINTENANCE									
3	885000	Supervision & Engineering	84,865	1,452	86,317	35,231	900	36,131	49,634	552	50,186
3	887000	Mains	1,758,685	214	1,758,899	1,165,895	133	1,166,028	592,790	81	592,871
3	889000	Measuring & Reg Sta Exp-General	251,678	217	251,895	179,417	134	179,551	72,261	83	72,344
3	890000	Measuring & Reg Sta Exp-Industrial	229,380	0	229,380	68,075	0	68,075	161,305	0	161,305
3	891000	Measuring & Reg Sta Exp-City Gate	87,154	0	87,154	36,625	0	36,625	50,529	0	50,529
3	892000	Services	1,784,622	3,158	1,787,780	920,305	1,957	922,262	864,317	1,201	865,518
3	893000	Meters & House Regulators	1,357,237	731,281	2,088,518	797,709	453,168	1,250,877	559,528	278,113	837,641
3	894000	Other Equipment	1,545	182,797	184,342	1,212	113,277	114,489	333	69,520	69,853
		TOTAL DISTRIBUTION OPERATING EXP	13,121,520	3,857,849	16,979,369	8,131,331	2,390,670	10,522,001	4,990,189	1,467,179	6,457,368
G-DEPX		Depreciation Expense-Distribution	13,101,067	64,505	13,165,572	8,740,426	44,319	8,784,745	4,360,641	20,186	4,380,827
G-OTX		Taxes Other Than FIT	16,502,539	0	16,502,539	14,032,485	0	14,032,485	2,470,054	0	2,470,054
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	29,603,606	64,505	29,668,111	22,772,911	44,319	22,817,230	6,830,695	20,186	6,850,881
		TOTAL DISTRIBUTION EXPENSES	42,725,126	3,922,354	46,647,480	30,904,242	2,434,989	33,339,231	11,820,884	1,487,365	13,308,249

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended June 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	211,879	211,879	0	140,436	140,436	0	71,443	71,443
2	902000	Meter Reading Expenses	1,708,290	87,990	1,796,280	1,546,756	58,321	1,605,077	161,534	29,669	191,203
G-903	903XXX	Customer Records & Collection Expenses	766,278	4,407,081	5,173,359	549,550	2,921,057	3,470,607	216,728	1,486,024	1,702,752
2	904000	Uncollectible Accounts	0	1,809,020	1,809,020	0	1,199,037	1,199,037	0	609,983	609,983
2	905000	Misc Customer Accounts	0	139,890	139,890	0	92,720	92,720	0	47,170	47,170
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,474,568	6,655,860	9,130,428	2,096,306	4,411,571	6,507,877	378,262	2,244,289	2,622,551
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,247,317	164,731	5,412,048	5,185,768	109,185	5,294,953	61,549	55,546	117,095
2	909000	Advertising	0	556,779	556,779	0	369,039	369,039	0	187,740	187,740
2	910000	Misc Customer Service & Info Exp	0	88,800	88,800	0	58,858	58,858	0	29,942	29,942
TOTAL CUSTOMER SERVICE & INFO EXP			5,247,317	810,310	6,057,627	5,185,768	537,082	5,722,850	61,549	273,228	334,777
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 June 30, 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	105,455	7,375,313	7,480,768	66,075	5,218,624	5,284,699	39,380	2,156,689	2,196,069
4	921000	Office Supplies & Expenses	175	1,180,979	1,181,154	174	835,637	835,811	1	345,342	345,343
4	922000	Admin. Expenses Transferred - Credit	0	(19,691)	(19,691)	0	(13,933)	(13,933)	0	(5,758)	(5,758)
4	923000	Outside Services Employed	0	3,078,420	3,078,420	0	2,178,228	2,178,228	0	900,192	900,192
4	924000	Property Insurance Premium	0	331,065	331,065	0	234,255	234,255	0	96,810	96,810
4	925XXX	Injuries and Damages	12,132	919,632	931,764	12,089	650,713	662,802	43	268,919	268,962
4	926XXX	Employee Pensions and Benefits	0	635,645	635,645	0	449,770	449,770	0	185,875	185,875
4	928000	Regulatory Commission Expenses	846,596	182,282	1,028,878	610,336	128,979	739,315	236,260	53,303	289,563
4	930000	Miscellaneous General Expenses	34,293	1,105,734	1,140,027	22,932	782,395	805,327	11,361	323,339	334,700
4	931000	Rents	8,495	231,550	240,045	8,495	163,840	172,335	0	67,710	67,710
4	935000	Maintenance of General Plant	394,022	2,266,492	2,660,514	300,442	1,603,724	1,904,166	93,580	662,768	756,348
	TOTAL ADMIN & GEN OPERATING EXP		1,401,168	17,287,421	18,688,589	1,020,543	12,232,232	13,252,775	380,625	5,055,189	5,435,814
G-DEPX		Depreciation Expense-General Plant	369,518	3,360,318	3,729,836	255,246	2,377,694	2,632,940	114,272	982,624	1,096,896
G-AMTX		Amortization Expense - General Plant - 303000	28,920	111,534	140,454	24,862	78,919	103,781	4,058	32,615	36,673
G-AMTX		Amortization Expense - Misc IT Intangible Plant - :	2,735	3,012,380	3,015,115	0	2,131,500	2,131,500	2,735	880,880	883,615
G-AMTX		Amortization Expense-General Plant - 390200, 39	0	5,590	5,590	0	3,955	3,955	0	1,635	1,635
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(548,272)	0	(548,272)	0	0	0	(548,272)	0	(548,272)
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	(287,977)	0	(287,977)	0	0	0	(287,977)	0	(287,977)
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES		(435,076)	6,489,822	6,054,746	280,108	4,592,068	4,872,176	(715,184)	1,897,754	1,182,570
	TOTAL ADMIN & GENERAL EXPENSES		966,092	23,777,243	24,743,335	1,300,651	16,824,300	18,124,951	(334,559)	6,952,943	6,618,384
	TOTAL EXPENSES BEFORE FIT		297,434,940	38,418,978	335,853,918	208,730,763	26,491,529	235,222,292	88,704,177	11,927,449	100,631,626
	NET OPERATING INCOME (LOSS) BEFORE FIT				29,754,653			20,530,364			9,224,289
G-FIT		FEDERAL INCOME TAX			(11,108,345)			(7,388,458)			(3,719,887)
G-FIT		DEFERRED FEDERAL INCOME TAX			19,388,852			13,181,024			6,207,828
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(32,028)			(20,604)			(11,424)
	GAS NET OPERATING INCOME (LOSS)				21,506,174			14,758,402			6,747,772

RESULTS OF OPERATIONS	Report ID: G-OPS-12E
GAS OPERATING STATEMENT	
For Twelve Months Ended June 30, 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%		66.281%		33.719%
G-ALL 3	Direct Distribution Operating Expense		100.000%		61.969%		38.031%
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		70.758%		29.242%
G-ALL 10	Actual Annual Throughput		100.000%		68.838%		31.162%
G-ALL 99	Not Allocated		0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended June 30, 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	47,865	325,166	373,031	47,865	230,081	277,946	0	95,085	95,085
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,001	0	4,500,001	3,052,313	0	3,052,313	1,447,688	0	1,447,688
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	4,244,615	0	4,244,615	4,244,615	0	4,244,615	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	659,778	0	659,778	659,778	0	659,778	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	9,452,259	325,166	9,777,425	8,004,571	230,081	8,234,652	1,447,688	95,085	1,542,773

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12E
For Twelve Months Ended June 30, 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	192,278,321	0	192,278,321	130,152,563	0	130,152,563	62,125,758	0	62,125,758
1	804001	Pipeline Demand Costs	27,227,772	0	27,227,772	19,236,049	0	19,236,049	7,991,723	0	7,991,723
1	804002	Transport Variable Charges	893,177	0	893,177	633,521	0	633,521	259,656	0	259,656
6	804010	Gas Costs - Fixed Hedge	140,974	0	140,974	100,500	0	100,500	40,474	0	40,474
6	804014	GTI Contributions	0	0	0	(442)	0	(442)	442	0	442
6	804017	Transaction Fees	385,092	0	385,092	260,273	0	260,273	124,819	0	124,819
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	7,744,990	0	7,744,990	5,343,011	0	5,343,011	2,401,979	0	2,401,979
6	804700	Gas Costs - Offsystem Bookout	2,696,149	0	2,696,149	1,838,391	0	1,838,391	857,758	0	857,758
6	804711	Gas Costs - Offsystem Bookout Offset	(2,696,149)	0	(2,696,149)	(1,838,391)	0	(1,838,391)	(857,758)	0	(857,758)
6	804730	Gas Costs - Intracompany LDC Gas	14,138,774	0	14,138,774	9,718,623	0	9,718,623	4,420,151	0	4,420,151
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(3,362,267)	0	(3,362,267)	(1,539,984)	0	(1,539,984)	(1,822,283)	0	(1,822,283)
99	805111	Amortize ID Holdback	(473,834)	0	(473,834)	0	0	0	(473,834)	0	(473,834)
99	805120	Gas Expense - Rate Deferrals	4,743,135	0	4,743,135	3,075,108	0	3,075,108	1,668,027	0	1,668,027
		TOTAL PURCHASED GAS COSTS	243,716,134	0	243,716,134	166,979,222	0	166,979,222	76,736,912	0	76,736,912

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	6	Actual Therms Purchased	100.000%	68.706%	31.294%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12E
For Twelve Months Ended June 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi:Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000 Customer Records & Collections	766,278	4,407,081	5,173,359	549,550	2,921,057	3,470,607	216,728	1,486,024	1,702,752
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		766,278	4,407,081	5,173,359	549,550	2,921,057	3,470,607	216,728	1,486,024	1,702,752

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.281%	33.719%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.804%	33.196%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended June 30, 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	219,324	164,731	384,055	157,775	109,185	266,960	61,549	55,546	117,095
99	908600 Public Purpose Tariff Rider Expense Offset	4,897,802	0	4,897,802	4,897,802	0	4,897,802	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 Unbille	(25,215)	0	(25,215)	(25,215)	0	(25,215)	0	0	0
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908		5,247,317	164,731	5,412,048	5,185,768	109,185	5,294,953	61,549	55,546	117,095

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.281%	33.719%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended June 30, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.74%	51.74%
2	Cost of Debt		5.400%	5.380%
	Total Cost of Debt		2.794%	2.784%
	Total Weighted Cost		2.794%	2.784%
G-APL	Net Rate Base	395,709,959	268,164,855	127,545,104
	Interest Deduction for FIT Calculation	11,043,382	7,492,526	3,550,856
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12E		
For Twelve Months Ended June 30, 2015				
Ending Balance Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	365,608,571	255,752,656	109,855,915
G-OPS	Operating & Maintenance Expense	299,127,441	206,821,921	92,305,520
G-OPS	Book Deprec/Amort and Reg Amortizations	19,811,983	14,076,057	5,735,926
G-OTX	Taxes Other than FIT	16,914,494	14,324,314	2,590,180
	Net Operating Income Before FIT	29,754,653	20,530,364	9,224,289
G-INT	Less: Interest Expense	11,043,382	7,492,526	3,550,856
G-SCM	Schedule M Adjustments	(50,449,398)	(34,147,717)	(16,301,681)
	Taxable Net Operating Income	(31,738,127)	(21,109,879)	(10,628,248)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(11,108,345)	(7,388,458)	(3,719,887)
G-DTE	Deferred FIT	19,388,852	13,181,024	6,207,828
99	411400 Amortized Investment Tax Credit	(32,028)	(20,604)	(11,424)
	Total FIT/Deferred FIT & ITC	8,248,479	5,771,962	2,476,517
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ITEMS	G-SCM-12E
For Twelve Months Ended June 30, 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	13,502,239	7,145,993	20,648,232	9,020,533	5,055,523	14,076,056	4,481,706	2,090,470	6,572,176
12	997001	Contributions In Aid of Construction	0	461,433	461,433	0	308,256	308,256	0	153,177	153,177
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	507,814	507,814	0	359,319	359,319	0	148,495	148,495
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	907,035	0	907,035	1,535,124	0	1,535,124	(628,089)	0	(628,089)
4	997015	Airplane Lease Payments	0	122,377	122,377	0	86,592	86,592	0	35,785	35,785
12	997016	Redemption Expense Amortization	0	307,298	307,298	0	205,287	205,287	0	102,011	102,011
4	997020	FAS87 Current Pension Accrual	0	856,829	856,829	0	606,275	606,275	0	250,554	250,554
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(4,335,593)	0	(4,335,593)	(4,335,593)	0	(4,335,593)	0	0	0
12	997032	Interest Rate Swaps	0	1,175,061	1,175,061	0	784,988	784,988	0	390,073	390,073
4	997033	DSM Tariff Rider	(1,340,586)	(1)	(1,340,587)	(1,294,029)	(1)	(1,294,030)	(46,557)	0	(46,557)
12	997048	AFUDC	0	(317,811)	(317,811)	0	(212,310)	(212,310)	0	(105,501)	(105,501)
11	997049	Tax Depreciation	0	(44,486,835)	(44,486,835)	0	(30,112,694)	(30,112,694)	0	(14,374,141)	(14,374,141)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
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	(40,642)	0	(40,642)	(25,215)	0	(25,215)	(15,427)	0	(15,427)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,505,971	1,505,971	0	1,019,377	1,019,377	0	486,594	486,594
4	997081	Deferred Compensation	0	5,260	5,260	0	3,722	3,722	0	1,538	1,538
4	997082	Meal Disallowances	0	112,147	112,147	0	79,353	79,353	0	32,794	32,794
4	997083	Paid Time Off	0	140,937	140,937	0	99,724	99,724	0	41,213	41,213
2	997084	Customer Uncollectibles	0	672,086	672,086	0	445,465	445,465	0	226,621	226,621
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	(17,777,413)	(17,777,413)	0	(8,833,887)	(8,833,887)
12	997102	Amort Idaho Earnings Test (254229)	(532,845)	0	(532,845)	0	0	0	(532,845)	0	(532,845)
99	997103	Def Project Compass	(287,977)	0	(287,977)	0	0	0	(287,977)	0	(287,977)
		TOTAL SCHEDULE M ADJUSTMENTS	8,774,165	(58,402,741)	(50,449,398)	4,900,820	(39,048,537)	(34,147,717)	3,052,523	(19,354,204)	(16,301,681)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.840%	29.160%
G-ALL	2	Number of Customers	100.000%	66.281%	33.719%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	68.706%	31.294%
G-ALL	11	Book Depreciation	100.000%	67.689%	32.311%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.804%	33.196%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended June 30, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	17,509,655	11,707,130	5,802,525
99	410100	Deferred Federal Income Tax Exp	2,151,372	1,656,558	494,814
		SUBTOTAL	19,661,027	13,363,688	6,297,339
14	411100	Deferred Federal Income Tax Expense - Allocated	(286,399)	(191,489)	(94,910)
99	411100	Deferred Federal Income Tax Exp	14,224	8,825	5,399
		SUBTOTAL	(272,175)	(182,664)	(89,511)
		Total Deferred Federal Income Tax Expense	19,388,852	13,181,024	6,207,828

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.861%	33.139%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended June 30, 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	5,830,719	0	5,830,719	5,830,719	0	5,830,719	0	0	0
99	408120	Municipal Occupation & License Tax	6,768,230	0	6,768,230	5,615,731	0	5,615,731	1,152,499	0	1,152,499
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	3,997,143	0	3,997,143	2,586,035	0	2,586,035	1,411,108	0	1,411,108
99	409100	State Income Tax	(93,553)	0	(93,553)	0	0	0	(93,553)	0	(93,553)
		TOTAL DISTRIBUTION TAX	16,502,539	0	16,502,539	14,032,485	0	14,032,485	2,470,054	0	2,470,054
		TOTAL TAXES OTHER THAN FIT	16,502,539	411,955	16,914,494	14,032,485	291,829	14,324,314	2,470,054	120,126	2,590,180

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
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RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-12E
For Twelve Months Ended June 30, 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)	20,339	31,700,733	31,721,072	0	22,430,805	22,430,805	20,339	9,269,928	9,290,267
		TOTAL INTANGIBLE PLANT	1,223,970	33,493,231	34,717,201	1,022,594	23,699,141	24,721,735	201,376	9,794,090	9,995,466
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	466,806	466,806	0	330,685	330,685	0	136,121	136,121
1	351XXX	Structures & Improvements	0	1,712,693	1,712,693	0	1,213,272	1,213,272	0	499,421	499,421
1	352XXX	Wells	0	18,652,869	18,652,869	0	13,213,692	13,213,692	0	5,439,177	5,439,177
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	11,836,207	11,836,207	0	8,384,769	8,384,769	0	3,451,438	3,451,438
1	355000	Measuring & Regulating Equipment	0	506,962	506,962	0	359,132	359,132	0	147,830	147,830
1	356000	Purification Equipment	0	403,713	403,713	0	285,990	285,990	0	117,723	117,723
1	357000	Other Equipment	0	1,816,701	1,816,701	0	1,286,951	1,286,951	0	529,750	529,750
		TOTAL UNDERGROUND STORAGE PLANT	0	36,440,429	36,440,429	0	25,814,399	25,814,399	0	10,626,030	10,626,030
		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	178,287	0	178,287	115,152	0	115,152	63,135	0	63,135
6	375000	Structures & Improvements	907,439	0	907,439	543,231	0	543,231	364,208	0	364,208
6	376000	Mains	270,896,079	2,512,521	273,408,600	175,171,197	1,726,253	176,897,450	95,724,882	786,268	96,511,150
6	378000	Measuring & Reg Station Equip-General	5,448,159	127,101	5,575,260	3,278,729	87,326	3,366,055	2,169,430	39,775	2,209,205
6	379000	Measuring & Reg Station Equip-City Gate	6,250,457	0	6,250,457	1,908,468	0	1,908,468	4,341,989	0	4,341,989
6	380000	Services	186,636,939	0	186,636,939	126,782,025	0	126,782,025	59,854,914	0	59,854,914
6	381000	Meters	70,200,645	0	70,200,645	47,254,698	0	47,254,698	22,945,947	0	22,945,947
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	3,341,848	0	3,341,848	2,572,804	0	2,572,804	769,044	0	769,044
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	543,948,448	2,639,622	546,588,070	357,690,229	1,813,579	359,503,808	186,258,219	826,043	187,084,262
		GENERAL PLANT									
4	389XXX	Land & Land Rights	670,155	1,405,814	2,075,969	577,219	994,726	1,571,945	92,936	411,088	504,024
4	390XXX	Structures & Improvements	4,962,908	17,527,871	22,490,779	3,738,594	12,402,371	16,140,965	1,224,314	5,125,500	6,349,814
4	391XXX	Office Furniture & Equipment	26,285	11,978,424	12,004,709	8,197	8,475,693	8,483,890	18,088	3,502,731	3,520,819
4	392XXX	Transportation Equipment	9,606,541	1,976,066	11,582,607	7,159,991	1,398,225	8,558,216	2,446,550	577,841	3,024,391
4	393000	Stores Equipment	151,389	606,840	758,229	114,199	429,388	543,587	37,190	177,452	214,642
4	394000	Tools, Shop & Garage Equipment	2,560,725	4,250,964	6,811,689	1,982,950	3,007,897	4,990,847	577,775	1,243,067	1,820,842
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:
GAS UTILITY PLANT		G-PLT-12E
For Twelve Months Ended June 30, 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	2,266,321	8,585,264	10,851,585	849,072	6,074,761	6,923,833	1,417,249	2,510,503	3,927,752
4	398000	Miscellaneous Equipment	1,060	86,028	87,088	1,060	60,872	61,932	0	25,156	25,156
		TOTAL GENERAL PLANT	24,102,908	47,925,656	72,028,564	17,332,229	33,911,236	51,243,465	6,770,679	14,014,420	20,785,099
		TOTAL PLANT IN SERVICE	569,275,326	120,498,938	689,774,264	376,045,052	85,238,355	461,283,407	193,230,274	35,260,583	228,490,857
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,775,517)	(13,775,517)	0	(9,758,576)	(9,758,576)	0	(4,016,941)	(4,016,941)
G-ADEP		Distribution Plant	(182,176,606)	(1,540,848)	(183,717,454)	(120,792,862)	(1,058,655)	(121,851,517)	(61,383,744)	(482,193)	(61,865,937)
G-ADEP		General Plant	(7,868,475)	(13,751,541)	(21,620,016)	(5,204,444)	(9,730,315)	(14,934,759)	(2,664,031)	(4,021,226)	(6,685,257)
		TOTAL ACCUMULATED DEPRECIATION	(190,045,081)	(29,067,906)	(219,112,987)	(125,997,306)	(20,547,546)	(146,544,852)	(64,047,775)	(8,520,360)	(72,568,135)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(182,251)	(215,840)	(398,091)	(129,135)	(152,724)	(281,859)	(53,116)	(63,116)	(116,232)
G-AAMT		Misc IT Intangible Plant - 3031XX	(5,490)	(7,454,336)	(7,459,826)	0	(5,274,538)	(5,274,538)	(5,490)	(2,179,798)	(2,185,288)
G-AAMT		Underground Storage	0	(239,973)	(239,973)	0	(169,997)	(169,997)	0	(69,976)	(69,976)
G-AAMT		General Plant - 390200, 396200	(4,598)	(45,541)	(50,139)	(3,634)	(32,224)	(35,858)	(964)	(13,317)	(14,281)
		TOTAL ACCUMULATED AMORTIZATION	(192,339)	(7,955,690)	(8,148,029)	(132,769)	(5,629,483)	(5,762,252)	(59,570)	(2,326,207)	(2,385,777)
		TOTAL ACCUMULATED DEPR/AMORT	(190,237,420)	(37,023,596)	(227,261,016)	(126,130,075)	(26,177,029)	(152,307,104)	(64,107,345)	(10,846,567)	(74,953,912)
		NET GAS UTILITY PLANT before DFIT	379,037,906	83,475,342	462,513,248	249,914,977	59,061,326	308,976,303	129,122,929	24,414,016	153,536,945
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(83,542,960)	(83,542,960)	0	(55,810,039)	(55,810,039)	0	(27,732,921)	(27,732,921)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(12,805,564)	(12,805,564)	0	(9,055,962)	(9,055,962)	0	(3,749,602)	(3,749,602)
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	(960,357)	(960,357)	0	(641,557)	(641,557)	0	(318,800)	(318,800)
		TOTAL ACCUMULATED DFIT	0	(97,416,800)	(97,416,800)	0	(65,583,919)	(65,583,919)	0	(31,832,881)	(31,832,881)
		NET GAS UTILITY PLANT	379,037,906	(13,941,458)	365,096,448	249,914,977	(6,522,593)	243,392,384	129,122,929	(7,418,865)	121,704,064

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%	68.706%	31.294%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.804%	33.196%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended June 30, 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	379,037,906	(13,941,458)	365,096,448	249,914,977	(6,522,593)	243,392,384	129,122,929	(7,418,865)	121,704,064
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	8,951,213	8,951,213	0	6,341,039	6,341,039	0	2,610,174	2,610,174
4 252000 Customer Advances	(81,232)	13	(81,219)	(11,804)	9	(11,795)	(69,428)	4	(69,424)
99 235199 Customer Deposits	(464,777)	0	(464,777)	(464,777)	0	(464,777)	0	0	0
C-WKC Working Capital	14,848,118	1,629,112	16,477,230	14,848,118	0	14,848,118	0	1,629,112	1,629,112
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	14,302,109	16,311,402	30,613,511	14,371,537	10,400,934	24,772,471	(69,428)	5,910,468	5,841,040
NET RATE BASE	393,340,015	2,369,944	395,709,959	264,286,514	3,878,341	268,164,855	129,053,501	(1,508,397)	127,545,104

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended June 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	7,808,331	7,808,331												
Hydro (ED-AN)	8,493,369	8,493,369												
Other (ED-AN)	9,378,786	9,378,786												
Total Electric Production	25,680,486	25,680,486												
Electric Transmission														
ED-AN	10,700,901	10,700,901												
Total Electric Transmission	10,700,901	10,700,901												
Electric Distribution														
ED-AN	12,910	12,910												
ED-ID	14,835,902	14,835,902												
ED-WA	24,599,400	24,599,400												
Total Electric Distribution	39,448,212	39,448,212												
Gas Underground Storage														
1 GD-AN	591,438		591,438			591,438	591,438		418,975	418,975		172,463	172,463	
GD-OR	115,379			115,379										
Total Gas Underground Storage	706,817		591,438	115,379		591,438	591,438		418,975	418,975		172,463	172,463	
Gas Distribution														
6 GD-AN	64,505		64,505				64,505		44,319	44,319		20,186	20,186	
GD-ID	4,360,641		4,360,641			4,360,641	4,360,641				4,360,641		4,360,641	
GD-WA	8,740,426		8,740,426			8,740,426	8,740,426	8,740,426		8,740,426				
GD-OR	5,793,617			5,793,617										
Total Gas Distribution	18,959,189		13,165,572	5,793,617		13,101,067	64,505	13,165,572	8,740,426	44,319	8,784,745	4,360,641	20,186	4,380,827
General Plant														
ED-AN	2,706,342	2,706,342												
ED-ID	175,642	175,642												
ED-WA	1,079,967	1,079,967												
7,4 CD-AA	15,217,374	10,887,574	3,005,584	1,324,216		3,005,584	3,005,584		2,126,691	2,126,691		878,893	878,893	
9,4 CD-AN	703,541	553,996	149,545			149,545	149,545		105,815	105,815		43,730	43,730	
9 CD-ID	314,696	247,804	66,892			66,892	66,892				66,892		66,892	
9 CD-WA	177,188	139,525	37,663			37,663	37,663	37,663		37,663				
8,4 GD-AA	244,068		168,607	75,461		168,607	168,607		119,303	119,303		49,304	49,304	
4 GD-AN	36,582		36,582			36,582	36,582		25,885	25,885		10,697	10,697	
GD-ID	47,380		47,380			47,380	47,380				47,380		47,380	
GD-WA	217,583		217,583			217,583	217,583	217,583		217,583				
GD-OR	208,820			208,820										
Total General Plant	21,129,183	15,790,850	3,729,836	1,608,497		369,518	3,360,318	3,729,836	255,246	2,377,694	2,632,940	114,272	982,624	1,096,896
Total Depreciation Expense	116,624,788	91,620,449	17,486,846	7,517,493		13,470,585	4,016,261	17,486,846	8,995,672	2,840,988	11,836,660	4,474,913	1,175,273	5,650,186

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 8/4/2015 7:48 AM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended June 30, 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	68.706%	31.294%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended June 30, 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
Production/Transmission													
Franchises (302000) ED-AN	918,401	918,401											
Misc Intangible Plt (303000) ED-AN	213,052	213,052											
Total Production/Transmission	1,131,453	1,131,453											
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	554,231	396,536	109,466	48,229		109,466	109,466		77,456	77,456		32,010	32,010
9,4 CD-AN	9,729	7,661	2,068			2,068	2,068		1,463	1,463		605	605
GD-ID	4,058		4,058			4,058	4,058					4,058	4,058
GD-WA	24,862		24,862			24,862	24,862		24,862	24,862			
GD-OR	8,068			8,068									
Total General Plant - 303000	600,948	404,197	140,454	56,297	28,920	111,534	140,454	24,862	78,919	103,781	4,058	32,615	36,673
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	13,676,181	9,784,897	2,701,183	1,190,101		2,701,183	2,701,183		1,911,303	1,911,303		789,880	789,880
9,4 CD-AN	9,415	7,414	2,001			2,001	2,001		1,416	1,416		585	585
9,4 CD-ID	12,865	10,130	2,735			2,735	2,735					2,735	2,735
ED-AN	307,239	307,239											
ED-ID	4,747	4,747											
ED-WA	983,989	983,989											
8,4 GD-AA	445,925		308,054	137,871		308,054	308,054		217,973	217,973		90,081	90,081
4 GD-AN	1,142		1,142			1,142	1,142		808	808		334	334
GD-OR	122			122									
Total Miscellaneous IT Intangible Plant - 3031XX	15,441,625	11,098,416	3,015,115	1,328,094	2,735	3,012,380	3,015,115		2,131,500	2,131,500	2,735	880,880	883,615
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	28,302	20,249	5,590	2,463		5,590	5,590		3,955	3,955		1,635	1,635
4 ED-AN	8,082	8,082											
GD-OR	785			785									
Total General Plant- 390200, 396200	37,169	28,331	5,590	3,248		5,590	5,590		3,955	3,955		1,635	1,635
Total Amortization Expense	17,238,419	12,689,394	3,161,386	1,387,639	31,655	3,129,731	3,161,386	24,862	2,214,535	2,239,397	6,793	915,196	921,989

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:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended June 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(289,528,790)	(289,528,790)												
Hydro (ED-AN)	(134,102,333)	(134,102,333)												
Other (ED-AN)	(98,532,004)	(98,532,004)												
Total Electric Production	(522,163,127)	(522,163,127)												
Electric Transmission														
ED-AN	(198,092,984)	(198,092,984)												
Total Electric Transmission	(198,092,984)	(198,092,984)												
Electric Distribution														
ED-AN	(12,934)	(12,934)												
ED-ID	(170,940,510)	(170,940,510)												
ED-WA	(273,717,379)	(273,717,379)												
Total Electric Distribution	(444,670,823)	(444,670,823)												
Gas Underground Storage														
1 GD-AN	(13,775,517)		(13,775,517)			(13,775,517)	(13,775,517)		(9,758,576)	(9,758,576)		(4,016,941)	(4,016,941)	
GD-OR	(687,283)			(687,283)										
Total Gas Underground Storage	(14,462,800)		(13,775,517)	(687,283)		(13,775,517)	(13,775,517)		(9,758,576)	(9,758,576)		(4,016,941)	(4,016,941)	
Gas Distribution														
6 GD-AN	(1,540,848)		(1,540,848)				(1,540,848)	(1,540,848)	(1,058,655)	(1,058,655)		(482,193)	(482,193)	
GD-ID	(61,383,744)		(61,383,744)			(61,383,744)	(61,383,744)				(61,383,744)		(61,383,744)	
GD-WA	(120,792,862)		(120,792,862)			(120,792,862)	(120,792,862)	(120,792,862)		(120,792,862)				
GD-OR	(94,668,361)			(94,668,361)										
Total Gas Distribution	(278,385,815)		(183,717,454)	(94,668,361)		(182,176,606)	(1,540,848)	(183,717,454)	(120,792,862)	(1,058,655)	(121,851,517)	(61,383,744)	(482,193)	(61,865,937)
General Plant														
ED-AN	(40,493,109)	(40,493,109)												
ED-ID	(7,393,470)	(7,393,470)												
ED-WA	(16,755,952)	(16,755,952)												
7,4 CD-AA	(40,677,950)	(29,103,853)	(8,034,302)	(3,539,795)		(8,034,302)	(8,034,302)		(5,684,911)	(5,684,911)		(2,349,391)	(2,349,391)	
9,4 CD-AN	(12,096,297)	(9,525,108)	(2,571,189)			(2,571,189)	(2,571,189)		(1,819,322)	(1,819,322)		(751,867)	(751,867)	
9 CD-ID	(5,475,009)	(4,311,241)	(1,163,768)			(1,163,768)	(1,163,768)				(1,163,768)		(1,163,768)	
9 CD-WA	(2,684,170)	(2,113,623)	(570,547)			(570,547)	(570,547)	(570,547)		(570,547)				
8,4 GD-AA	(1,800,326)		(1,243,701)	(556,625)		(1,243,701)	(1,243,701)		(880,018)	(880,018)		(363,683)	(363,683)	
4 GD-AN	(1,902,349)		(1,902,349)			(1,902,349)	(1,902,349)		(1,346,064)	(1,346,064)		(556,285)	(556,285)	
GD-ID	(1,500,263)		(1,500,263)			(1,500,263)	(1,500,263)				(1,500,263)		(1,500,263)	
GD-WA	(4,633,897)		(4,633,897)			(4,633,897)	(4,633,897)	(4,633,897)		(4,633,897)				
GD-OR	(4,343,927)			(4,343,927)										
Total General Plant	(139,756,719)	(109,696,356)	(21,620,016)	(8,440,347)		(7,868,475)	(13,751,541)	(21,620,016)	(5,204,444)	(9,730,315)	(14,934,759)	(2,664,031)	(4,021,226)	(6,685,257)
Total Accumulated Depreciation	(1,597,532,268)	(1,274,623,290)	(219,112,987)	(103,795,991)		(190,045,081)	(29,067,906)	(219,112,987)	(125,997,306)	(20,547,546)	(146,544,852)	(64,047,775)	(8,520,360)	(72,568,135)

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended June 30, 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	68.706%	31.294%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended June 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(8,763,754)	(8,763,754)											
Misc Intangible Plt (303000)	ED-AN	(1,012,893)	(1,012,893)											
Total Production/Transmission		(9,776,647)	(9,776,647)											
Distribution														
Franchises (302000)	ED-WA	(133,159)	(133,159)											
Misc Intangible Plt (303000)	ED-WA	(29,454)	(29,454)											
Total Distribution		(162,613)	(162,613)											
General Plant - 303000														
7,4	CD-AA	(1,014,838)	(726,086)	(200,441)	(88,311)		(200,441)	(200,441)		(141,828)	(141,828)		(58,613)	(58,613)
9,4	CD-AN	(72,446)	(57,047)	(15,399)			(15,399)	(15,399)		(10,896)	(10,896)		(4,503)	(4,503)
	GD-ID	(53,116)		(53,116)		(53,116)	(53,116)	(53,116)				(53,116)		(53,116)
	GD-WA	(129,135)		(129,135)		(129,135)	(129,135)	(129,135)	(129,135)					
	GD-OR	(68,515)			(68,515)									
Total General Plant - 303000		(1,338,050)	(783,133)	(398,091)	(156,826)	(182,251)	(215,840)	(398,091)	(129,135)	(152,724)	(281,859)	(53,116)	(63,116)	(116,232)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(31,785,541)	(22,741,601)	(6,277,962)	(2,765,978)		(6,277,962)	(6,277,962)		(4,442,160)	(4,442,160)		(1,835,802)	(1,835,802)
9,4	CD-AN	(20,846)	(16,415)	(4,431)			(4,431)	(4,431)		(3,135)	(3,135)		(1,296)	(1,296)
9	CD-ID	(25,828)	(20,338)	(5,490)		(5,490)	(5,490)	(5,490)				(5,490)		(5,490)
	ED-AN	(511,075)	(511,075)											
	ED-ID	(15,612)	(15,612)											
	ED-WA	(2,255,919)	(2,255,919)											
8,4	GD-AA	(1,679,766)		(1,160,416)	(519,350)		(1,160,416)	(1,160,416)		(821,087)	(821,087)		(339,329)	(339,329)
4	GD-AN	(11,527)		(11,527)			(11,527)	(11,527)		(8,156)	(8,156)		(3,371)	(3,371)
	GD-OR	(1,231)			(1,231)									
Total Miscellaneous IT Intangible Plant - 3031		(36,307,345)	(25,560,960)	(7,459,826)	(3,286,559)	(5,490)	(7,454,336)	(7,459,826)		(5,274,538)	(5,274,538)	(5,490)	(2,179,798)	(2,185,288)
Gas Underground Storage														
1	GD-AN	(239,973)		(239,973)			(239,973)	(239,973)		(169,997)	(169,997)		(69,976)	(69,976)
Total Gas Underground Storage		(239,973)		(239,973)			(239,973)	(239,973)		(169,997)	(169,997)		(69,976)	(69,976)
General Plant - 390200, 396200														
7,4	CD-AA	(230,578)	(164,972)	(45,541)	(20,065)		(45,541)	(45,541)		(32,224)	(32,224)		(13,317)	(13,317)
9	CD-ID	(4,537)	(3,573)	(964)		(964)	(964)	(964)				(964)		(964)
9	CD-WA	(8,332)	(6,561)	(1,771)		(1,771)	(1,771)	(1,771)	(1,771)					
4	ED-AN	(66,897)	(66,897)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)	(1,863)	(1,863)	(1,863)					
	GD-OR	0			0									
Total General Plant - 390200, 396200		(422,885)	(352,681)	(50,139)	(20,065)	(4,598)	(45,541)	(50,139)	(3,634)	(32,224)	(35,858)	(964)	(13,317)	(14,281)
Total Accumulated Amortization		(48,247,513)	(36,636,034)	(8,148,029)	(3,463,450)	(192,339)	(7,955,690)	(8,148,029)	(132,769)	(5,629,483)	(5,762,252)	(59,570)	(2,326,207)	(2,385,777)

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

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-12E
For Twelve Months Ended June 30, 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:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended June 30, 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
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99	GD-OR / AS	849,864	0	0	0	0	0	0	0	0	849,864	0	849,864
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	6,796,962	0	0	4,863,022	4,863,022	0	0	1,342,468	1,342,468	0	591,472	591,472
9	CD-WA / ID / AN	1,205,949	370,656	344,288	234,669	949,613	100,054	92,936	63,346	256,336	0	0	0
	TOTAL ACCOUNT	9,728,603	384,267	706,567	5,120,465	6,211,299	577,218	92,936	1,405,814	2,075,968	849,864	591,472	1,441,336
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	7,200,845	1,043,828	2,164,385	3,992,632	7,200,845	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,239,070	0	0	0	0	2,239,070	0	0	2,239,070	0	0	0
99	GD-OR / AS	3,526,733	0	0	0	0	0	0	0	0	3,526,733	0	3,526,733
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	78,315,167	0	0	56,032,152	56,032,152	0	0	15,468,029	15,468,029	0	6,814,986	6,814,986
9	CD-WA / ID / AN	22,505,083	5,555,068	4,535,536	7,630,798	17,721,402	1,499,524	1,224,314	2,059,843	4,783,681	0	0	0
	TOTAL ACCOUNT	113,786,898	6,598,896	6,699,921	67,655,582	80,954,399	3,738,594	1,224,314	17,527,872	22,490,780	3,526,733	6,814,986	10,341,719
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	9,683,320	3,161,141	14,649	6,507,530	9,683,320	0	0	0	0	0	0	0
99	GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	638,260	0	0	0	0	0	0	440,923	440,923	0	197,337	197,337
7	CD-AA	58,277,719	0	0	41,695,960	41,695,960	0	0	11,510,432	11,510,432	0	5,071,327	5,071,327
9	CD-WA / ID / AN	219,718	30,366	67,008	75,641	173,015	8,197	18,088	20,418	46,703	0	0	0
	TOTAL ACCOUNT	68,825,667	3,191,507	81,657	48,279,131	51,552,295	8,197	18,088	11,978,423	12,004,708	0	5,268,664	5,268,664
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	31,424,434	14,913,502	5,278,732	11,232,200	31,424,434	0	0	0	0	0	0	0
99	GD-WA / ID / AN	10,246,754	0	0	0	0	6,698,196	2,198,035	1,350,523	10,246,754	0	0	0
99	GD-OR / AS	3,017,654	0	0	0	0	0	0	0	0	3,017,654	0	3,017,654
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	566,854	0	0	405,567	405,567	0	0	111,959	111,959	0	49,328	49,328
9	CD-WA / ID / AN	5,757,876	1,710,746	920,637	1,902,598	4,533,981	461,796	248,515	513,584	1,223,895	0	0	0
	TOTAL ACCOUNT	51,013,572	16,624,248	6,199,369	13,540,365	36,363,982	7,159,992	2,446,550	1,976,066	11,582,608	3,017,654	49,328	3,066,982

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended June 30, 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
	393000 Stores Equipment												
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	3,170,674	110,869	137,772	2,248,074	2,496,715	29,928	37,190	606,841	673,959	0	0	0
	TOTAL ACCOUNT	3,712,678	121,608	152,517	2,623,096	2,897,221	114,199	37,190	606,841	758,230	57,227	0	57,227
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	3,009,083	972,218	298,727	1,738,138	3,009,083	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	2,483,200	0	0	0	0	0	0	1,715,444	1,715,444	0	767,756	767,756
7	CD-AA	10,710,733	0	0	7,663,208	7,663,208	0	0	2,115,477	2,115,477	0	932,048	932,048
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
	TOTAL ACCOUNT	21,155,316	993,357	1,064,363	9,600,264	11,657,984	1,982,950	577,775	4,250,965	6,811,690	985,838	1,699,804	2,685,642
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	678,885	224,719	44,361	409,805	678,885	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
	TOTAL ACCOUNT	1,645,898	228,163	45,460	716,683	990,306	30,173	9,834	397,618	437,625	111,504	106,463	217,967

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended June 30, 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	15,736,001	9,735,612	8,147,885	33,619,498	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,465,249	0	0	0	0	2,801,302	833,453	830,494	4,465,249	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,479	0	0	378,111	378,111	0	0	104,380	104,380	0	45,988	45,988
9	CD-WA / ID / AN	1,687,310	257,365	419,690	651,600	1,328,655	69,473	113,290	175,892	358,655	0	0	0
	TOTAL ACCOUNT	40,344,370	15,993,366	10,155,302	9,177,596	35,326,264	2,870,775	946,743	1,110,766	4,928,284	43,834	45,988	89,822
	397XXX Communication Equipment												
99	ED-WA / ID / AN	58,729,991	11,437,485	4,632,357	42,660,149	58,729,991	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	31,138,904	0	0	22,278,952	22,278,952	0	0	6,150,245	6,150,245	0	2,709,707	2,709,707
9	CD-WA / ID / AN	12,986,925	555,181	3,191,677	6,479,567	10,226,425	149,864	861,555	1,749,081	2,760,500	0	0	0
	TOTAL ACCOUNT	106,334,485	11,992,666	7,824,034	71,418,668	91,235,368	849,072	1,417,249	8,585,263	10,851,584	1,230,831	3,016,702	4,247,533
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	430,192	0	0	307,790	307,790	0	0	84,967	84,967	0	37,435	37,435
9	CD-WA / ID / AN	9,978	3,926	0	3,931	7,857	1,060	0	1,061	2,121	0	0	0
	TOTAL ACCOUNT	523,435	3,926	2,299	390,320	396,545	1,060	0	86,028	87,088	2,367	37,435	39,802
	TOTAL GENERAL PLANT	417,070,922	56,132,004	32,931,489	228,522,170	317,585,663	17,332,230	6,770,679	47,925,656	72,028,565	9,825,852	17,630,842	27,456,694

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended June 30, 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	
		TOTAL ACCOUNT	21,130,084	153,179	0	16,783,078	16,936,257	1,022,594	181,037	1,792,498	2,996,129	426,123	771,575	1,197,698
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,464,287	5,155,188	23,524	2,285,575	7,464,287	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	2,606,223	0	0	0	0	0	0	1,800,431	1,800,431	0	805,792	
7		CD-AA	146,280,405	0	0	104,659,241	104,659,241	0	0	28,891,843	28,891,843	0	12,729,321	
9		CD-WA / ID / AN	142,866	0	75,345	37,153	112,498	0	20,339	10,029	30,368	0	0	
		TOTAL ACCOUNT	156,493,781	5,155,188	98,869	106,981,969	112,236,026	0	20,339	30,702,303	30,722,642	0	13,535,113	13,535,113
	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	4,996,733	0	0	3,575,012	3,575,012	0	0	986,905	986,905	0	434,816	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,009,490	0	0	3,575,012	3,575,012	0	0	998,431	998,431	1,231	434,816	436,047
		TOTAL	182,633,355	5,308,367	98,869	127,340,059	132,747,295	1,022,594	201,376	33,493,232	34,717,202	427,354	14,741,504	15,168,858

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended June 30, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(64,194,941)	(45,929,554)	(12,679,143)	(5,586,244)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(594,755)	(468,334)	(126,421)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(65,336,090)</u>	<u>(46,788,817)</u>	<u>(12,913,482)</u>	<u>(5,633,791)</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 June 30, 2015
Ending Balance Basis

Report ID: C-WKC-12E

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	1,681,493	917,012		2,598,505		917,012			
1 151210 FUEL STOCK HOG FUEL-KFGS	1,370,974	747,669		2,118,643		747,669			
7/4 154100 PLANT MATERIALS & OPER SUPPLIES	17,643,889	8,106,739	2,454,402	28,205,030		6,477,733		1,629,006	2,454,402
1 154300 PLANT MATERIALS & OPER SUP-CS2	584,885	318,971		903,856		318,971			
1 154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,700,869	927,580		2,628,449		927,580			
7/4 154500 SUPPLY CHAIN RECEIVING INVENTORY	(461)	(212)	(64)	(737)		(169)		(43)	(64)
7/4 154550 SUPPLY CHAIN AVERAGE COST VARIANCE	0	0	0	0		0		0	0
7/4 154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,615	742	225	2,582		593		149	225
99 163998 COMMON WORKING CAPITAL	0			0	0		0		
99 163999 INVESTOR-SUPPLIED WORKING CAPITAL	71,134,177			71,134,177	56,286,059		14,848,118		
TOTAL	94,117,441	11,018,501	2,454,563	107,590,505	56,286,059	9,389,389	14,848,118	1,629,112	2,454,563

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						