

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	21,303,118	14,375,597	6,927,521
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	21,303,118	14,375,597	6,927,521
G-APL	Gas Net Adjusted Rate Base	388,378,369	260,364,931	128,013,438
	RATE OF RETURN	5.485%	5.521%	5.412%

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 May 31, 2015
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2011 thru 12-31-2013	100.000%	70.840%	29.160%
2	Input	Number of Customers Percent	5-01-2015 thru 05-31-2015	231,200 100.000%	153,344 66.325%	77,856 33.675%
3	G-OPS	Direct Distribution Operating Expense Percent	06-01-2014 thru 05-31-2015	13,042,278 100.000%	8,114,630 62.218%	4,927,648 37.782%
	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	06-01-2014 thru 05-31-2015	230,580,421 100.000%	158,338,017 68.669%	72,242,404 31.331%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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 Ending Balance Basis

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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 May 31, 2015
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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	Washington	Idaho	
			247,081,167	170,084,636	76,996,531	
			100.000%	68.838%	31.162%	
11	Book Depreciation Percent	06-01-2014 thru 05-31-2015	17,371,198	11,767,066	5,604,132	
			100.000%	67.739%	32.261%	
12	Net Gas Plant (before DFIT) Percent	5-01-2015 thru 05-31-2015	459,297,753	306,262,226	153,035,527	
			100.000%	66.681%	33.319%	
13	G-PLT Net Gas General Plant Percent	5-01-2015 thru 05-31-2015	50,617,978	36,440,762	14,177,216	
			100.000%	71.992%	28.008%	
14	Net Allocated Schedule M's Percent	06-01-2014 thru 05-31-2015	-59,095,045	-39,525,990	-19,569,055	
			100.000%	66.885%	33.115%	

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended May 31, 2015
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AVISTA UTILITIES

99 Input Not Allocated

0.000% 0.000% 0.000%

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	141,027,731	0	141,027,731	98,430,403	0	98,430,403	42,597,328	0	42,597,328
99	4812XX	Commercial - Firm & Interruptible	72,005,708	0	72,005,708	51,399,911	0	51,399,911	20,605,797	0	20,605,797
99	4813XX	Industrial-Firm	3,545,527	0	3,545,527	1,967,666	0	1,967,666	1,577,861	0	1,577,861
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	278,589	0	278,589	242,490	0	242,490	36,099	0	36,099
99	499XXX	Unbilled Revenue	(922,233)	0	(922,233)	(520,823)	0	(520,823)	(401,410)	0	(401,410)
TOTAL SALES TO ULTIMATE CUSTOMERS			215,935,322	0	215,935,322	151,519,647	0	151,519,647	64,415,675	0	64,415,675
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	121,110,729	0	121,110,729	82,346,456	0	82,346,456	38,764,273	0	38,764,273
4	488000	Miscellaneous Service Revenues	15,440	0	15,440	8,540	0	8,540	6,900	0	6,900
99	4893XX	Transportation Revenues	4,497,006	0	4,497,006	4,042,673	0	4,042,673	454,333	0	454,333
99	493000	Rent from Gas Property	2,399	0	2,399	2,399	0	2,399	0	0	0
4	495XXX	Other Gas Revenues	8,855,040	324,150	9,179,190	7,405,927	229,362	7,635,289	1,449,113	94,788	1,543,901
99	496100	Provision for Rate Refund	(219,212)	0	(219,212)	0	0	0	(219,212)	0	(219,212)
TOTAL OTHER OPERATING REVENUES			134,261,402	324,150	134,585,552	93,805,995	229,362	94,035,357	40,455,407	94,788	40,550,195
TOTAL GAS REVENUES			350,196,724	324,150	350,520,874	245,325,642	229,362	245,555,004	104,871,082	94,788	104,965,870
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	236,173,469	0	236,173,469	161,985,335	0	161,985,335	74,188,134	0	74,188,134
99	808XXX	Net Natural Gas Storage Transactions	(4,057,763)	0	(4,057,763)	(1,858,877)	0	(1,858,877)	(2,198,886)	0	(2,198,886)
99	811000	Gas Used for Products Extraction	(763,478)	0	(763,478)	(514,961)	0	(514,961)	(248,517)	0	(248,517)
10	813000	Other Gas Expenses	0	1,050,151	1,050,151	0	722,903	722,903	0	327,248	327,248
99	813010	Gas Technology Institute (GTI) Expenses	94,639	0	94,639	66,898	0	66,898	27,741	0	27,741
TOTAL PRODUCTION EXPENSES			231,446,867	1,050,151	232,497,018	159,678,395	722,903	160,401,298	71,768,472	327,248	72,095,720
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	10,302	10,302	0	7,298	7,298	0	3,004	3,004
1	824000	Other Expenses	0	637,962	637,962	0	451,932	451,932	0	186,030	186,030
1	837000	Other Equipment	0	560,816	560,816	0	397,282	397,282	0	163,534	163,534
TOTAL UNDERGROUND STORAGE OPER EXP			0	1,209,080	1,209,080	0	856,512	856,512	0	352,568	352,568
G-DEPX		Depreciation Expense-Underground Storage	0	586,770	586,770	0	415,668	415,668	0	171,102	171,102
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	161	161	0	66	66
G-OTX		Taxes Other Than FIT	0	270,525	270,525	0	191,640	191,640	0	78,885	78,885
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA			0	857,522	857,522	0	607,469	607,469	0	250,053	250,053

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UNDERGROUND STORAGE EXPENSES	0	2,066,602	2,066,602	0	1,463,981	1,463,981	0	602,621	602,621

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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	405,055	1,154,777	1,559,832	327,557	718,479	1,046,036	77,498	436,298	513,796
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	2,776,538	861,945	3,638,483	2,076,247	536,285	2,612,532	700,291	325,660	1,025,951
3	875000 Measuring & Reg Sta Exp-General	96,563	0	96,563	68,840	0	68,840	27,723	0	27,723
3	876000 Measuring & Reg Sta Exp-Industrial	4,456	0	4,456	1,679	0	1,679	2,777	0	2,777
3	877000 Measuring & Reg Sta Exp-City Gate	154,241	0	154,241	72,778	0	72,778	81,463	0	81,463
3	878000 Meter & House Regulator Expenses	664,161	40,801	704,962	160,107	25,386	185,493	504,054	15,415	519,469
3	879000 Customer Installation Expenses	1,732,501	143,328	1,875,829	1,075,008	89,176	1,164,184	657,493	54,152	711,645
3	880000 Other Expenses	1,489,846	700,546	2,190,392	950,203	435,866	1,386,069	539,643	264,680	804,323
3	881000 Rents	5,136	33,464	38,600	5,136	20,821	25,957	0	12,643	12,643
	MAINTENANCE									
3	885000 Supervision & Engineering	85,760	1,452	87,212	42,748	903	43,651	43,012	549	43,561
3	887000 Mains	1,915,654	214	1,915,868	1,316,007	133	1,316,140	599,647	81	599,728
3	889000 Measuring & Reg Sta Exp-General	235,665	217	235,882	162,489	135	162,624	73,176	82	73,258
3	890000 Measuring & Reg Sta Exp-Industrial	236,871	0	236,871	86,916	0	86,916	149,955	0	149,955
3	891000 Measuring & Reg Sta Exp-City Gate	79,156	0	79,156	32,410	0	32,410	46,746	0	46,746
3	892000 Services	1,839,148	2,203	1,841,351	973,234	1,371	974,605	865,914	832	866,746
3	893000 Meters & House Regulators	1,320,363	761,299	2,081,662	762,415	473,665	1,236,080	557,948	287,634	845,582
3	894000 Other Equipment	1,164	181,917	183,081	856	113,185	114,041	308	68,732	69,040
	TOTAL DISTRIBUTION OPERATING EXP	13,042,278	3,882,163	16,924,441	8,114,630	2,415,405	10,530,035	4,927,648	1,466,758	6,394,406
G-DEPX	Depreciation Expense-Distribution	13,019,039	64,330	13,083,369	8,693,953	44,175	8,738,128	4,325,086	20,155	4,345,241
G-OTX	Taxes Other Than FIT	16,642,653	0	16,642,653	14,179,758	0	14,179,758	2,462,895	0	2,462,895
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	29,661,692	64,330	29,726,022	22,873,711	44,175	22,917,886	6,787,981	20,155	6,808,136
	TOTAL DISTRIBUTION EXPENSES	42,703,970	3,946,493	46,650,463	30,988,341	2,459,580	33,447,921	11,715,629	1,486,913	13,202,542

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For Twelve Months Ended May 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	209,903	209,903	0	139,218	139,218	0	70,685	70,685
2	902000	Meter Reading Expenses	1,684,835	74,862	1,759,697	1,524,540	49,652	1,574,192	160,295	25,210	185,505
G-903	903XXX	Customer Records & Collection Expenses	779,683	4,271,073	5,050,756	556,864	2,832,789	3,389,653	222,819	1,438,284	1,661,103
2	904000	Uncollectible Accounts	0	1,793,516	1,793,516	0	1,189,549	1,189,549	0	603,967	603,967
2	905000	Misc Customer Accounts	0	136,299	136,299	0	90,400	90,400	0	45,899	45,899
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,464,518	6,485,653	8,950,171	2,081,404	4,301,608	6,383,012	383,114	2,184,045	2,567,159
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	5,260,866	163,769	5,424,635	5,200,733	108,620	5,309,353	60,133	55,149	115,282
2	909000	Advertising	0	546,197	546,197	0	362,265	362,265	0	183,932	183,932
2	910000	Misc Customer Service & Info Exp	0	92,501	92,501	0	61,351	61,351	0	31,150	31,150
		TOTAL CUSTOMER SERVICE & INFO EXP	5,260,866	802,467	6,063,333	5,200,733	532,236	5,732,969	60,133	270,231	330,364
		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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Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	105,259	7,374,950	7,480,209	66,066	5,218,367	5,284,433	39,193	2,156,583	2,195,776
4	921000	Office Supplies & Expenses	38	1,167,800	1,167,838	37	826,312	826,349	1	341,488	341,489
4	922000	Admin. Expenses Transferred - Credit	0	(19,844)	(19,844)	0	(14,041)	(14,041)	0	(5,803)	(5,803)
4	923000	Outside Services Employed	0	3,157,862	3,157,862	0	2,234,440	2,234,440	0	923,422	923,422
4	924000	Property Insurance Premium	0	331,159	331,159	0	234,321	234,321	0	96,838	96,838
4	925XXX	Injuries and Damages	12,132	919,574	931,706	12,089	650,672	662,761	43	268,902	268,945
4	926XXX	Employee Pensions and Benefits	(63)	636,544	636,481	(63)	450,406	450,343	0	186,138	186,138
4	928000	Regulatory Commission Expenses	806,640	184,279	990,919	580,612	130,392	711,004	226,028	53,887	279,915
4	930000	Miscellaneous General Expenses	38,127	1,091,296	1,129,423	26,833	772,179	799,012	11,294	319,117	330,411
4	931000	Rents	8,493	215,257	223,750	8,493	152,312	160,805	0	62,945	62,945
4	935000	Maintenance of General Plant	413,148	2,249,861	2,663,009	320,078	1,591,957	1,912,035	93,070	657,904	750,974
TOTAL ADMIN & GEN OPERATING EXP			1,383,774	17,308,738	18,692,512	1,014,145	12,247,317	13,261,462	369,629	5,061,421	5,431,050
G-DEPX	Depreciation Expense-General Plant		368,520	3,332,541	3,701,061	255,232	2,358,039	2,613,271	113,288	974,502	1,087,790
G-AMTX	Amortization Expense - General Plant - 303000		28,920	109,204	138,124	24,862	77,270	102,132	4,058	31,934	35,992
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		2,590	2,895,936	2,898,526	0	2,049,107	2,049,107	2,590	846,829	849,419
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	5,626	5,626	0	3,981	3,981	0	1,645	1,645
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(517,233)	0	(517,233)	0	0	0	(517,233)	0	(517,233)
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	(225,835)	0	(225,835)	0	0	0	(225,835)	0	(225,835)
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(343,038)	6,343,307	6,000,269	280,094	4,488,397	4,768,491	(623,132)	1,854,910	1,231,778
TOTAL ADMIN & GENERAL EXPENSES			1,040,736	23,652,045	24,692,781	1,294,239	16,735,714	18,029,953	(253,503)	6,916,331	6,662,828
TOTAL EXPENSES BEFORE FIT			282,916,957	38,003,411	320,920,368	199,243,112	26,216,022	225,459,134	83,673,845	11,787,389	95,461,234
NET OPERATING INCOME (LOSS) BEFORE FIT					29,600,506			20,095,870			9,504,636
G-FIT	FEDERAL INCOME TAX				(11,410,670)			(7,552,158)			(3,858,512)
G-FIT	DEFERRED FEDERAL INCOME TAX				19,740,414			13,293,155			6,447,259
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(32,356)			(20,724)			(11,632)
GAS NET OPERATING INCOME (LOSS)					21,303,118			14,375,597			6,927,521

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

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		70.840%		29.160%			
G-ALL 2	Number of Customers		100.000%		66.325%		33.675%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		62.218%		37.782%			
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 May 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU	52,080	324,150	376,230	52,080	229,362	281,442	0	94,788	94,788
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,001	0	4,500,001	3,050,888	0	3,050,888	1,449,113	0	1,449,113
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	3,698,342	0	3,698,342	3,698,342	0	3,698,342	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	604,617	0	604,617	604,617	0	604,617	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	8,855,040	324,150	9,179,190	7,405,927	229,362	7,635,289	1,449,113	94,788	1,543,901

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 May 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	188,168,491	0	188,168,491	127,421,066	0	127,421,066	60,747,425	0	60,747,425
1	804001	Pipeline Demand Costs	26,843,827	0	26,843,827	18,951,849	0	18,951,849	7,891,978	0	7,891,978
1	804002	Transport Variable Charges	802,219	0	802,219	568,837	0	568,837	233,382	0	233,382
6	804010	Gas Costs - Fixed Hedge	220,248	0	220,248	152,315	0	152,315	67,933	0	67,933
6	804014	GTI Contributions	(16,080)	0	(16,080)	(10,938)	0	(10,938)	(5,142)	0	(5,142)
6	804017	Transaction Fees	377,519	0	377,519	255,210	0	255,210	122,309	0	122,309
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	7,790,357	0	7,790,357	5,372,587	0	5,372,587	2,417,770	0	2,417,770
6	804700	Gas Costs - Offsystem Bookout	2,419,279	0	2,419,279	1,657,646	0	1,657,646	761,633	0	761,633
6	804711	Gas Costs - Offsystem Bookout Offset	(2,419,279)	0	(2,419,279)	(1,657,646)	0	(1,657,646)	(761,633)	0	(761,633)
6	804730	Gas Costs - Intracompany LDC Gas	12,819,891	0	12,819,891	8,857,519	0	8,857,519	3,962,372	0	3,962,372
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(3,235,410)	0	(3,235,410)	(1,476,590)	0	(1,476,590)	(1,758,820)	0	(1,758,820)
99	805111	Amortize ID Holdback	(511,832)	0	(511,832)	0	0	0	(511,832)	0	(511,832)
99	805120	Gas Expense - Rate Deferrals	2,914,239	0	2,914,239	1,893,480	0	1,893,480	1,020,759	0	1,020,759
		TOTAL PURCHASED GAS COSTS	236,173,469	0	236,173,469	161,985,335	0	161,985,335	74,188,134	0	74,188,134

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	6	Actual Therms Purchased	100.000%	68.669%	31.331%
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 May 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000 Customer Records & Collections	779,683	4,271,073	5,050,756	556,864	2,832,789	3,389,653	222,819	1,438,284	1,661,103
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		779,683	4,271,073	5,050,756	556,864	2,832,789	3,389,653	222,819	1,438,284	1,661,103

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.325%	33.675%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.681%	33.319%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended May 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi: Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	214,823	163,769	378,592	154,690	108,620	263,310	60,133	55,149	115,282
99	908600 Public Purpose Tariff Rider Expense Offset	4,903,931	0	4,903,931	4,903,931	0	4,903,931	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	(13,294)	0	(13,294)	(13,294)	0	(13,294)	0	0	0
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	5,260,866	163,769	5,424,635	5,200,733	108,620	5,309,353	60,133	55,149	115,282

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.325%	33.675%
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 May 31, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		51.96%	51.96%
2	Cost of Debt		5.390%	5.378%
	Total Cost of Debt		2.801%	2.794%
	Total Weighted Cost		2.801%	2.794%
G-APL	Net Rate Base	388,378,369	260,364,931	128,013,438
	Interest Deduction for FIT Calculation	10,869,517	7,292,822	3,576,695
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 May 31, 2015				
Ending Balance Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	350,520,874	245,555,004	104,965,870
G-OPS	Operating & Maintenance Expense	284,336,555	197,165,288	87,171,267
G-OPS	Book Deprec/Amort and Reg Amortizations	19,670,635	13,922,448	5,748,187
G-OTX	Taxes Other than FIT	16,913,178	14,371,398	2,541,780
	Net Operating Income Before FIT	29,600,506	20,095,870	9,504,636
G-INT	Less: Interest Expense	10,869,517	7,292,822	3,576,695
G-SCM	Schedule M Adjustments	(51,332,904)	(34,380,643)	(16,952,261)
	Taxable Net Operating Income	(32,601,915)	(21,577,595)	(11,024,320)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(11,410,670)	(7,552,158)	(3,858,512)
G-DTE	Deferred FIT	19,740,414	13,293,155	6,447,259
99	411400 Amortized Investment Tax Credit	(32,356)	(20,724)	(11,632)
	Total FIT/Deferred FIT & ITC	8,297,388	5,720,273	2,577,115
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
For Twelve Months Ended May 31, 2015
Ending Balance Basis

Report ID:
G-SCM-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	13,419,068	6,994,634	20,413,702	8,974,046	4,948,401	13,922,447	4,445,022	2,046,233	6,491,255
12	997001	Contributions In Aid of Construction	0	452,224	452,224	0	301,547	301,547	0	150,677	150,677
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	376,418	376,418	0	266,346	266,346	0	110,072	110,072
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(833,003)	0	(833,003)	416,890	0	416,890	(1,249,893)	0	(1,249,893)
4	997015	Airplane Lease Payments	0	117,753	117,753	0	83,320	83,320	0	34,433	34,433
12	997016	Redemption Expense Amortization	0	312,287	312,287	0	208,236	208,236	0	104,051	104,051
4	997020	FAS87 Current Pension Accrual	0	468,032	468,032	0	331,170	331,170	0	136,862	136,862
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(3,709,068)	0	(3,709,068)	(3,709,068)	0	(3,709,068)	0	0	0
12	997032	Interest Rate Swaps	0	1,178,075	1,178,075	0	785,552	785,552	0	392,523	392,523
4	997033	DSM Tariff Rider	(577,706)	(1)	(577,707)	(523,228)	(1)	(523,229)	(54,478)	0	(54,478)
12	997048	AFUDC	0	(341,805)	(341,805)	0	(227,919)	(227,919)	0	(113,886)	(113,886)
11	997049	Tax Depreciation	0	(44,307,418)	(44,307,418)	0	(30,013,402)	(30,013,402)	0	(14,294,016)	(14,294,016)
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	(32,828)	0	(32,828)	(13,294)	0	(13,294)	(19,534)	0	(19,534)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,498,442	1,498,442	0	1,015,030	1,015,030	0	483,412	483,412
4	997081	Deferred Compensation	0	17,575	17,575	0	12,436	12,436	0	5,139	5,139
4	997082	Meal Disallowances	0	114,760	114,760	0	81,202	81,202	0	33,558	33,558
4	997083	Paid Time Off	0	122,363	122,363	0	86,582	86,582	0	35,781	35,781
2	997084	Customer Uncollectibles	0	512,916	512,916	0	340,192	340,192	0	172,724	172,724
99	997098	Provision for Rate Refund	219,212	0	219,212	0	0	0	219,212	0	219,212
12	997101	Repairs 481 (a)	0	(26,611,300)	(26,611,300)	0	(17,744,681)	(17,744,681)	0	(8,866,619)	(8,866,619)
12	997102	Amort Idaho Earnings Test (254229)	(497,699)	0	(497,699)	0	0	0	(497,699)	0	(497,699)
99	997103	Def Project Compass	(225,835)	0	(225,835)	0	0	0	(225,835)	0	(225,835)
		TOTAL SCHEDULE M ADJUSTMENTS	8,485,675	(59,095,045)	(51,332,904)	5,145,346	(39,525,989)	(34,380,643)	2,616,795	(19,569,056)	(16,952,261)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.840%	29.160%
G-ALL	2	Number of Customers	100.000%	66.325%	33.675%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	68.669%	31.331%
G-ALL	11	Book Depreciation	100.000%	67.739%	32.261%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.681%	33.319%
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 May 31, 2015 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	17,765,506	11,882,459	5,883,047
99	410100	Deferred Federal Income Tax Exp	2,191,917	1,558,875	633,042
		SUBTOTAL	19,957,423	13,441,334	6,516,089
14	411100	Deferred Federal Income Tax Expense - Allocated	(228,499)	(152,832)	(75,667)
99	411100	Deferred Federal Income Tax Exp	11,490	4,653	6,837
		SUBTOTAL	(217,009)	(148,179)	(68,830)
		Total Deferred Federal Income Tax Expense	19,740,414	13,293,155	6,447,259

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.885%	33.115%
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 May 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	270,525	270,525	0	191,640	191,640	0	78,885	78,885
		TOTAL UNDERGROUND STORAGE TAX	0	270,525	270,525	0	191,640	191,640	0	78,885	78,885
		DISTRIBUTION									
99	408110	State Excise Tax	5,829,997	0	5,829,997	5,829,997	0	5,829,997	0	0	0
99	408120	Municipal Occupation & License Tax	6,773,701	0	6,773,701	5,614,554	0	5,614,554	1,159,147	0	1,159,147
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	4,133,917	0	4,133,917	2,735,207	0	2,735,207	1,398,710	0	1,398,710
99	409100	State Income Tax	(94,962)	0	(94,962)	0	0	0	(94,962)	0	(94,962)
		TOTAL DISTRIBUTION TAX	16,642,653	0	16,642,653	14,179,758	0	14,179,758	2,462,895	0	2,462,895
		TOTAL TAXES OTHER THAN FIT	16,642,653	270,525	16,913,178	14,179,758	191,640	14,371,398	2,462,895	78,885	2,541,780

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 May 31, 2015
Ending Balance Basis

Report ID: G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,203,631	1,792,498	2,996,129	1,022,594	1,268,336	2,290,930	181,037	524,162	705,199
4	3031XX	Misc Intangible IT Plant (3031XX)	19,661	31,133,444	31,153,105	0	22,029,402	22,029,402	19,661	9,104,042	9,123,703
		TOTAL INTANGIBLE PLANT	1,223,292	32,925,942	34,149,234	1,022,594	23,297,738	24,320,332	200,698	9,628,204	9,828,902
		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	1,663,878	1,663,878	0	1,178,691	1,178,691	0	485,187	485,187
1	352XXX	Wells	0	18,604,054	18,604,054	0	13,179,112	13,179,112	0	5,424,942	5,424,942
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	11,787,391	11,787,391	0	8,350,188	8,350,188	0	3,437,203	3,437,203
1	355000	Measuring & Regulating Equipment	0	458,147	458,147	0	324,551	324,551	0	133,596	133,596
1	356000	Purification Equipment	0	403,713	403,713	0	285,990	285,990	0	117,723	117,723
1	357000	Other Equipment	0	1,767,885	1,767,885	0	1,252,370	1,252,370	0	515,515	515,515
		TOTAL UNDERGROUND STORAGE PLANT	0	36,196,352	36,196,352	0	25,641,495	25,641,495	0	10,554,857	10,554,857
		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	903,876	0	903,876	539,668	0	539,668	364,208	0	364,208
6	376000	Mains	269,220,116	2,512,521	271,732,637	173,751,735	1,725,323	175,477,058	95,468,381	787,198	96,255,579
6	378000	Measuring & Reg Station Equip-General	5,351,036	127,101	5,478,137	3,231,773	87,279	3,319,052	2,119,263	39,822	2,159,085
6	379000	Measuring & Reg Station Equip-City Gate	6,253,545	0	6,253,545	1,911,556	0	1,911,556	4,341,989	0	4,341,989
6	380000	Services	184,887,485	0	184,887,485	125,483,148	0	125,483,148	59,404,337	0	59,404,337
6	381000	Meters	69,788,873	0	69,788,873	46,866,632	0	46,866,632	22,922,241	0	22,922,241
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	3,289,314	0	3,289,314	2,572,673	0	2,572,673	716,641	0	716,641
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	539,961,127	2,639,622	542,600,749	354,536,262	1,812,602	356,348,864	185,424,865	827,020	186,251,885
		GENERAL PLANT									
4	389XXX	Land & Land Rights	670,155	1,404,497	2,074,652	577,219	993,794	1,571,013	92,936	410,703	503,639
4	390XXX	Structures & Improvements	4,963,964	17,526,975	22,490,939	3,738,594	12,401,737	16,140,331	1,225,370	5,125,238	6,350,608
4	391XXX	Office Furniture & Equipment	26,082	11,894,062	11,920,144	8,197	8,416,000	8,424,197	17,885	3,478,062	3,495,947
4	392XXX	Transportation Equipment	9,600,404	1,976,066	11,576,470	7,159,471	1,398,225	8,557,696	2,440,933	577,841	3,018,774
4	393000	Stores Equipment	151,389	580,525	731,914	114,199	410,768	524,967	37,190	169,757	206,947
4	394000	Tools, Shop & Garage Equipment	2,560,725	4,177,973	6,738,698	1,982,950	2,956,250	4,939,200	577,775	1,221,723	1,799,498

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

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	40,007	397,619	437,626	30,173	281,347	311,520	9,834	116,272	126,106
4	396XXX	Power Operated Equipment	3,814,374	1,110,766	4,925,140	2,779,408	785,956	3,565,364	1,034,966	324,810	1,359,776
4	397XXX	Communications Equipment	2,265,455	8,626,014	10,891,469	848,206	6,103,595	6,951,801	1,417,249	2,522,419	3,939,668
4	398000	Miscellaneous Equipment	1,060	86,028	87,088	1,060	60,872	61,932	0	25,156	25,156
		TOTAL GENERAL PLANT	24,093,615	47,780,525	71,874,140	17,239,477	33,808,544	51,048,021	6,854,138	13,971,981	20,826,119
		TOTAL PLANT IN SERVICE	565,278,034	119,542,441	684,820,475	372,798,333	84,560,379	457,358,712	192,479,701	34,982,062	227,461,763
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,724,174)	(13,724,174)	0	(9,722,205)	(9,722,205)	0	(4,001,969)	(4,001,969)
G-ADEP		Distribution Plant	(181,240,045)	(1,535,464)	(182,775,509)	(120,220,586)	(1,054,388)	(121,274,974)	(61,019,459)	(481,076)	(61,500,535)
G-ADEP		General Plant	(7,716,236)	(13,490,225)	(21,206,461)	(5,026,298)	(9,545,413)	(14,571,711)	(2,689,938)	(3,944,812)	(6,634,750)
		TOTAL ACCUMULATED DEPRECIATION	(188,956,281)	(28,749,863)	(217,706,144)	(125,246,884)	(20,322,006)	(145,568,890)	(63,709,397)	(8,427,857)	(72,137,254)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(179,841)	(205,939)	(385,780)	(127,063)	(145,718)	(272,781)	(52,778)	(60,221)	(112,999)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(5,156)	(7,135,987)	(7,141,143)	0	(5,049,282)	(5,049,282)	(5,156)	(2,086,705)	(2,091,861)
G-AAAMT		Underground Storage	0	(239,954)	(239,954)	0	(169,983)	(169,983)	0	(69,971)	(69,971)
G-AAAMT		General Plant - 390200, 396200	(4,598)	(45,103)	(49,701)	(3,634)	(31,914)	(35,548)	(964)	(13,189)	(14,153)
		TOTAL ACCUMULATED AMORTIZATION	(189,595)	(7,626,983)	(7,816,578)	(130,697)	(5,396,897)	(5,527,594)	(58,898)	(2,230,086)	(2,288,984)
		TOTAL ACCUMULATED DEPR/AMORT	(189,145,876)	(36,376,846)	(225,522,722)	(125,377,581)	(25,718,903)	(151,096,484)	(63,768,295)	(10,657,943)	(74,426,238)
		NET GAS UTILITY PLANT before DFIT	376,132,158	83,165,595	459,297,753	247,420,752	58,841,476	306,262,228	128,711,406	24,324,119	153,035,525
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(82,142,081)	(82,142,081)	0	(54,773,161)	(54,773,161)	0	(27,368,920)	(27,368,920)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(12,698,424)	(12,698,424)	0	(8,980,041)	(8,980,041)	0	(3,718,383)	(3,718,383)
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	(968,917)	(968,917)	0	(646,084)	(646,084)	0	(322,833)	(322,833)
		TOTAL ACCUMULATED DFIT	0	(95,917,341)	(95,917,341)	0	(64,475,647)	(64,475,647)	0	(31,441,694)	(31,441,694)
		NET GAS UTILITY PLANT	376,132,158	(12,751,746)	363,380,412	247,420,752	(5,634,171)	241,786,581	128,711,406	(7,117,575)	121,593,831

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%	68.669%	31.331%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.681%	33.319%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended May 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	376,132,158	(12,751,746)	363,380,412	247,420,752	(5,634,171)	241,786,581	128,711,406	(7,117,575)	121,593,831
	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	11,222,178	11,222,178	0	7,949,791	7,949,791	0	3,272,387	3,272,387
4	252000 Customer Advances	(81,232)	0	(81,232)	(11,804)	0	(11,804)	(69,428)	0	(69,428)
99	235199 Customer Deposits	(490,314)	0	(490,314)	(490,314)	0	(490,314)	0	0	0
C-WKC	Working Capital	7,070,791	1,545,470	8,616,261	7,070,791	0	7,070,791	0	1,545,470	1,545,470
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	6,499,245	18,498,712	24,997,957	6,568,673	12,009,677	18,578,350	(69,428)	6,489,035	6,419,607
	NET RATE BASE	382,631,403	5,746,966	388,378,369	253,989,425	6,375,506	260,364,931	128,641,978	(628,540)	128,013,438

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 May 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	7,805,346	7,805,346												
Hydro (ED-AN)	8,433,138	8,433,138												
Other (ED-AN)	9,375,322	9,375,322												
Total Electric Production	25,613,806	25,613,806												
Electric Transmission														
ED-AN	10,644,855	10,644,855												
Total Electric Transmission	10,644,855	10,644,855												
Electric Distribution														
ED-AN	9,510	9,510												
ED-ID	14,774,343	14,774,343												
ED-WA	24,472,280	24,472,280												
Total Electric Distribution	39,256,133	39,256,133												
Gas Underground Storage														
1 GD-AN	586,770		586,770			586,770	586,770		415,668	415,668		171,102	171,102	
GD-OR	115,050			115,050										
Total Gas Underground Storage	701,820		586,770	115,050		586,770	586,770		415,668	415,668		171,102	171,102	
Gas Distribution														
6 GD-AN	64,330		64,330			64,330	64,330		44,175	44,175		20,155	20,155	
GD-ID	4,325,086		4,325,086		4,325,086	4,325,086	4,325,086				4,325,086		4,325,086	
GD-WA	8,693,953		8,693,953		8,693,953	8,693,953	8,693,953	8,693,953		8,693,953				
GD-OR	5,649,929			5,649,929										
Total Gas Distribution	18,733,298		13,083,369	5,649,929	13,019,039	64,330	13,083,369		8,693,953	44,175	8,738,128	4,325,086	20,155	4,345,241
General Plant														
ED-AN	2,698,505	2,698,505												
ED-ID	173,416	173,416												
ED-WA	1,072,309	1,072,309												
7,4 CD-AA	15,094,631	10,799,755	2,981,341	1,313,535		2,981,341	2,981,341		2,109,537	2,109,537		871,804	871,804	
9,4 CD-AN	701,366	552,283	149,083			149,083	149,083		105,488	105,488		43,595	43,595	
9 CD-ID	309,309	243,562	65,747		65,747	65,747	65,747				65,747		65,747	
9 CD-WA	176,049	138,628	37,421		37,421	37,421	37,421	37,421		37,421				
8,4 GD-AA	240,503		166,144	74,359		166,144	166,144		117,560	117,560		48,584	48,584	
4 GD-AN	35,973		35,973			35,973	35,973		25,454	25,454		10,519	10,519	
GD-ID	47,541		47,541		47,541	47,541	47,541				47,541		47,541	
GD-WA	217,811		217,811		217,811	217,811	217,811	217,811		217,811				
GD-OR	214,343			214,343										
Total General Plant	20,981,756	15,678,458	3,701,061	1,602,237	368,520	3,332,541	3,701,061		255,232	2,358,039	2,613,271	113,288	974,502	1,087,790
Total Depreciation Expense	115,931,668	91,193,252	17,371,200	7,367,216	13,387,559	3,983,641	17,371,200		8,949,185	2,817,882	11,767,067	4,438,374	1,165,759	5,604,133

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended May 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	System Contract Demand	70.840%	29.160%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	Jurisdictional 4-Factor Ratio	70.758%	29.242%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	6	Actual Therms Purchased	68.669%	31.331%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended May 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
Franchises (302000)	ED-AN	918,400	918,400													
Misc Intangible Plt (303000)	ED-AN	207,968	207,968													
Total Production/Transmission		1,126,368	1,126,368													
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	542,431	388,093	107,136	47,202		107,136	107,136		75,807	75,807		31,329	31,329		
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					
	GD-OR	8,067			8,067											
Total General Plant - 303000		589,147	395,754	138,124	55,269		28,920	109,204	138,124	24,862	77,270	102,132	4,058	31,934	35,992	
Miscellaneous IT Intangible Plant - 3031XX																
7,4	CD-AA	13,079,540	9,358,018	2,583,340	1,138,182			2,583,340	2,583,340		1,827,920	1,827,920		755,420	755,420	
9,4	CD-AN	9,502	7,482	2,020				2,020	2,020		1,429	1,429		591	591	
9,4	CD-ID	12,186	9,596	2,590			2,590	2,590					2,590		2,590	
	ED-AN	283,162	283,162													
	ED-ID	4,747	4,747													
	ED-WA	959,295	959,295													
8,4	GD-AA	447,639		309,238	138,401			309,238	309,238		218,811	218,811		90,427	90,427	
4	GD-AN	1,338		1,338				1,338	1,338		947	947		391	391	
	GD-OR	143			143											
Total Miscellaneous IT Intangible Plant - 3031XX		14,797,552	10,622,300	2,898,526	1,276,726		2,590	2,895,936	2,898,526		2,049,107	2,049,107	2,590	846,829	849,419	
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	28,485	20,380	5,626	2,479			5,626	5,626		3,981	3,981		1,645	1,645	
4	ED-AN	8,921	8,921													
	GD-OR	1,046			1,046											
Total General Plant- 390200, 396200		38,452	29,301	5,626	3,525			5,626	5,626		3,981	3,981		1,645	1,645	
Total Amortization Expense		16,578,743	12,200,720	3,042,503	1,335,520		31,510	3,010,993	3,042,503		24,862	2,130,519	2,155,381	6,648	880,474	887,122

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(289,325,332)	(289,325,332)											
	Hydro (ED-AN)	(134,049,785)	(134,049,785)											
	Other (ED-AN)	(97,065,277)	(97,065,277)											
Total Electric Production		(520,440,394)	(520,440,394)											
Electric Transmission														
	ED-AN	(197,439,368)	(197,439,368)											
Total Electric Transmission		(197,439,368)	(197,439,368)											
Electric Distribution														
	ED-AN	(9,510)	(9,510)											
	ED-ID	(169,826,970)	(169,826,970)											
	ED-WA	(272,091,055)	(272,091,055)											
Total Electric Distribution		(441,927,535)	(441,927,535)											
Gas Underground Storage														
1	GD-AN	(13,724,174)	(13,724,174)		(13,724,174)	(13,724,174)		(9,722,205)	(9,722,205)		(4,001,969)	(4,001,969)		
	GD-OR	(677,435)		(677,435)										
Total Gas Underground Storage		(14,401,609)	(13,724,174)	(677,435)	(13,724,174)	(13,724,174)		(9,722,205)	(9,722,205)		(4,001,969)	(4,001,969)		
Gas Distribution														
6	GD-AN	(1,535,464)	(1,535,464)		(1,535,464)	(1,535,464)		(1,054,388)	(1,054,388)		(481,076)	(481,076)		
	GD-ID	(61,019,459)	(61,019,459)		(61,019,459)	(61,019,459)				(61,019,459)		(61,019,459)		
	GD-WA	(120,220,586)	(120,220,586)		(120,220,586)	(120,220,586)	(120,220,586)		(120,220,586)					
	GD-OR	(94,245,294)		(94,245,294)										
Total Gas Distribution		(277,020,803)	(182,775,509)	(94,245,294)	(181,240,045)	(1,535,464)	(182,775,509)	(120,220,586)	(1,054,388)	(121,274,974)	(61,019,459)	(481,076)	(61,500,535)	
General Plant														
	ED-AN	(40,185,655)	(40,185,655)											
	ED-ID	(7,245,599)	(7,245,599)											
	ED-WA	(16,456,977)	(16,456,977)											
7,4	CD-AA	(39,651,781)	(28,369,660)	(7,831,623)	(3,450,498)	(7,831,623)	(7,831,623)		(5,541,500)	(5,541,500)		(2,290,123)	(2,290,123)	
9,4	CD-AN	(12,002,079)	(9,450,917)	(2,551,162)		(2,551,162)	(2,551,162)		(1,805,151)	(1,805,151)		(746,011)	(746,011)	
9	CD-ID	(5,434,903)	(4,279,660)	(1,155,243)		(1,155,243)	(1,155,243)				(1,155,243)		(1,155,243)	
9	CD-WA	(2,638,642)	(2,077,772)	(560,870)		(560,870)	(560,870)	(560,870)		(560,870)			(560,870)	
8,4	GD-AA	(1,780,038)		(1,229,686)	(550,352)	(1,229,686)	(1,229,686)		(870,101)	(870,101)		(359,585)	(359,585)	
4	GD-AN	(1,877,754)		(1,877,754)		(1,877,754)	(1,877,754)		(1,328,661)	(1,328,661)		(549,093)	(549,093)	
	GD-ID	(1,534,695)		(1,534,695)		(1,534,695)	(1,534,695)				(1,534,695)		(1,534,695)	
	GD-WA	(4,465,428)		(4,465,428)		(4,465,428)	(4,465,428)	(4,465,428)		(4,465,428)			(4,465,428)	
	GD-OR	(4,305,728)		(4,305,728)										
Total General Plant		(137,579,279)	(108,066,240)	(21,206,461)	(8,306,578)	(7,716,236)	(13,490,225)	(21,206,461)	(5,026,298)	(9,545,413)	(14,571,711)	(2,689,938)	(3,944,812)	(6,634,750)
Total Accumulated Depreciation		(1,588,808,988)	(1,267,873,537)	(217,706,144)	(103,229,307)	(188,956,281)	(28,749,863)	(217,706,144)	(125,246,884)	(20,322,006)	(145,568,890)	(63,709,397)	(8,427,857)	(72,137,254)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 8/4/2015 7:41 AM

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

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	System Contract Demand	70.840%	29.160%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	Jurisdictional 4-Factor Ratio	70.758%	29.242%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	6	Actual Therms Purchased	68.669%	31.331%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(8,687,220)	(8,687,220)											
Misc Intangible Plt (303000)	ED-AN	(992,891)	(992,891)											
Total Production/Transmission		(9,680,111)	(9,680,111)											
Distribution														
Franchises (302000)	ED-WA	(131,146)	(131,146)											
Misc Intangible Plt (303000)	ED-WA	(29,217)	(29,217)											
Total Distribution		(160,363)	(160,363)											
General Plant - 303000														
7,4	CD-AA	(965,579)	(690,842)	(190,712)	(84,025)		(190,712)	(190,712)		(134,944)	(134,944)		(55,768)	(55,768)
9,4	CD-AN	(71,635)	(56,408)	(15,227)			(15,227)	(15,227)		(10,774)	(10,774)		(4,453)	(4,453)
	GD-ID	(52,778)		(52,778)			(52,778)	(52,778)				(52,778)		(52,778)
	GD-WA	(127,063)		(127,063)			(127,063)	(127,063)	(127,063)		(127,063)			
	GD-OR	(67,843)			(67,843)									
Total General Plant - 303000		(1,284,898)	(747,250)	(385,780)	(151,868)		(179,841)	(205,939)	(385,780)	(127,063)	(145,718)	(272,781)	(52,778)	(60,221)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(30,299,017)	(21,678,037)	(5,984,359)	(2,636,621)		(5,984,359)	(5,984,359)		(4,234,413)	(4,234,413)		(1,749,946)	(1,749,946)
9,4	CD-AN	(20,083)	(15,814)	(4,269)			(4,269)	(4,269)		(3,021)	(3,021)		(1,248)	(1,248)
9	CD-ID	(24,256)	(19,100)	(5,156)			(5,156)	(5,156)				(5,156)		(5,156)
	ED-AN	(472,994)	(472,994)											
	ED-ID	(15,217)	(15,217)											
	ED-WA	(2,169,837)	(2,169,837)											
8,4	GD-AA	(1,644,179)		(1,135,832)	(508,347)		(1,135,832)	(1,135,832)		(803,692)	(803,692)		(332,140)	(332,140)
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		(34,658,341)	(24,370,999)	(7,141,143)	(3,146,199)		(5,156)	(7,135,987)	(7,141,143)		(5,049,282)	(5,049,282)	(5,156)	(2,086,705)
Gas Underground Storage														
1	GD-AN	(239,954)		(239,954)			(239,954)	(239,954)		(169,983)	(169,983)		(69,971)	(69,971)
Total Gas Underground Storage		(239,954)		(239,954)			(239,954)	(239,954)		(169,983)	(169,983)		(69,971)	(69,971)
General Plant - 390200, 396200														
7,4	CD-AA	(228,358)	(163,383)	(45,103)	(19,872)		(45,103)	(45,103)		(31,914)	(31,914)		(13,189)	(13,189)
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)			
4	ED-AN	(66,853)	(66,853)											
	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		(420,621)	(351,048)	(49,701)	(19,872)		(4,598)	(45,103)	(49,701)	(3,634)	(31,914)	(35,548)	(964)	(13,189)
Total Accumulated Amortization		(46,444,288)	(35,309,771)	(7,816,578)	(3,317,939)		(189,595)	(7,626,983)	(7,816,578)	(130,697)	(5,396,897)	(5,527,594)	(58,898)	(2,230,086)

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 May 31, 2015		
Ending Balance Basis		

AVISTA UTILITIES

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	6,790,293	0	0	4,858,251	4,858,251	0	0	1,341,151	1,341,151	0	590,891	590,891
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	9,721,934	384,267	706,567	5,115,694	6,206,528	577,218	92,936	1,404,497	2,074,651	849,864	590,891	1,440,755
	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	78,304,439	0	0	56,024,477	56,024,477	0	0	15,465,910	15,465,910	0	6,814,052	6,814,052
9	CD-WA / ID / AN	22,515,805	5,555,068	4,539,451	7,635,327	17,729,846	1,499,524	1,225,370	2,061,065	4,785,959	0	0	0
	TOTAL ACCOUNT	113,786,892	6,598,896	6,703,836	67,652,436	80,955,168	3,738,594	1,225,370	17,526,975	22,490,939	3,526,733	6,814,052	10,340,785
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	9,673,561	3,152,619	14,649	6,506,293	9,673,561	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	57,850,595	0	0	41,390,365	41,390,365	0	0	11,426,071	11,426,071	0	5,034,159	5,034,159
9	CD-WA / ID / AN	218,764	30,366	66,257	75,641	172,264	8,197	17,885	20,418	46,500	0	0	0
	TOTAL ACCOUNT	68,387,830	3,182,985	80,906	47,972,299	51,236,190	8,197	17,885	11,894,062	11,920,144	0	5,231,496	5,231,496
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	31,176,914	14,695,427	5,225,040	11,256,447	31,176,914	0	0	0	0	0	0	0
99	GD-WA / ID / AN	10,246,211	0	0	0	0	6,697,675	2,198,013	1,350,523	10,246,211	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	5,731,554	1,710,746	899,910	1,902,598	4,513,254	461,796	242,920	513,584	1,218,300	0	0	0
	TOTAL ACCOUNT	50,739,187	16,406,173	6,124,950	13,564,612	36,095,735	7,159,471	2,440,933	1,976,066	11,576,470	3,017,654	49,328	3,066,982

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended May 31, 2015	
Ending Balance 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	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	3,046,871	110,869	137,772	2,150,587	2,399,228	29,928	37,190	580,525	647,643	0	0	0
		TOTAL ACCOUNT	3,588,875	121,608	152,517	2,525,609	2,799,734	114,199	37,190	580,525	731,914	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	2,709,811	0	0	0	0	1,977,244	371,101	361,466	2,709,811	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	2,479,099	0	0	0	0	0	0	1,712,611	1,712,611	0	766,488	766,488
7		CD-AA	10,380,233	0	0	7,426,745	7,426,745	0	0	2,050,200	2,050,200	0	903,288	903,288
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	20,815,833	993,357	1,064,363	9,363,801	11,421,521	1,982,950	577,775	4,177,973	6,738,698	985,838	1,669,776	2,655,614
	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 COMMON GENERAL PLANT For Twelve Months Ended May 31, 2015 Ending Balance Basis	Report ID: C-GPL-12E
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AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	33,662,581	15,736,001	9,798,239	8,128,341	33,662,581	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,465,248	0	0	0	0	2,709,936	924,818	830,494	4,465,248	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	1,672,523	257,365	408,046	651,600	1,317,011	69,473	110,147	175,892	355,512	0	0	0
		TOTAL ACCOUNT	40,372,665	15,993,366	10,206,285	9,158,052	35,357,703	2,779,409	1,034,965	1,110,766	4,925,140	43,834	45,988	89,822
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	58,616,248	11,413,879	4,630,384	42,571,985	58,616,248	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	31,361,364	0	0	22,438,115	22,438,115	0	0	6,194,183	6,194,183	0	2,729,066	2,729,066
9		CD-WA / ID / AN	12,967,854	551,972	3,191,677	6,467,758	10,211,407	148,998	861,555	1,745,894	2,756,447	0	0	0
		TOTAL ACCOUNT	106,424,131	11,965,851	7,822,061	71,477,858	91,265,770	848,206	1,417,249	8,626,014	10,891,469	1,230,831	3,036,061	4,266,892
	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	416,006,680	55,878,592	32,909,244	227,937,364	316,725,200	17,239,477	6,854,137	47,780,524	71,874,138	9,825,852	17,581,490	27,407,342

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 May 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,439,636	153,179	0	10,286,457	10,439,636	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0	0	0
99		GD-OR / AS	426,123	0	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	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	771,575
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0	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	7,462,440	5,155,188	23,524	2,283,728	7,462,440	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	2,603,286	0	0	0	0	0	0	1,798,402	1,798,402	0	804,884	804,884
7		CD-AA	143,534,775	0	0	102,694,826	102,694,826	0	0	28,349,553	28,349,553	0	12,490,396	12,490,396
9		CD-WA / ID / AN	139,680	0	72,837	37,153	109,990	0	19,661	10,029	29,690	0	0	0
		TOTAL ACCOUNT	153,740,181	5,155,188	96,361	105,015,707	110,267,256	0	19,661	30,157,984	30,177,645	0	13,295,280	13,295,280
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	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	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	4,880,428	0	0	3,491,800	3,491,800	0	0	963,933	963,933	0	424,695	424,695
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,893,185	0	0	3,491,800	3,491,800	0	0	975,459	975,459	1,231	424,695	425,926
	TOTAL		179,763,450	5,308,367	96,361	125,290,585	130,695,313	1,022,594	200,698	32,925,941	34,149,233	427,354	14,491,550	14,918,904

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 May 31, 2015	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(63,657,993)	(45,545,384)	(12,573,090)	(5,539,519)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(589,642)	(464,308)	(125,334)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(64,794,029)</u>	<u>(46,400,621)</u>	<u>(12,806,342)</u>	<u>(5,587,066)</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 May 31, 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	1,453,801	792,839		2,246,640		792,839			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,107,295	603,870		1,711,165		603,870			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	16,738,034	7,690,530	2,328,390	26,756,954		6,145,159		1,545,371	2,328,390
1	154300 PLANT MATERIALS & OPER SUP-CS2	594,233	324,068		918,301		324,068			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,714,967	935,268		2,650,235		935,268			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	(461)	(212)	(64)	(737)		(169)		(43)	(64)
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(67)	(31)	(9)	(107)		(25)		(6)	(9)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,608	738	224	2,570		590		148	224
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	53,091,745			53,091,745	46,020,954		7,070,791		
TOTAL		74,701,155	10,347,070	2,328,541	87,376,766	46,020,954	8,801,600	7,070,791	1,545,470	2,328,541

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						