

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended November 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	159,151,923	103,959,428	55,192,495
	Adjustments			
	Adjusted Net Operating Income (Loss)	159,151,923	103,959,428	55,192,495
E-APL	Electric Net Rate Base	1,921,311,787	1,262,109,682	659,202,105
	RATE OF RETURN	8.284%	8.237%	8.373%

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			Report ID: E-ALL-12A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended November 30, 2014 Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2013 thru 12-31-2013	100.000%	65.190%	34.810%
2	Input	Number of Customers - AMA Percent	12-01-2013 thru 11-30-2014	366,871	240,824	126,047
				100.000%	65.643%	34.357%
3	E-OPS	Direct Distribution Operating Expense Percent	12-01-2013 thru 11-30-2014	22,701,478	14,596,489	8,104,989
				100.000%	64.298%	35.702%
4	Input	Jurisdictional 4-Factor Ratio Direct O & M Accts 500 - 598 Direct O & M Accts 901 - 935 Total Percentage Direct Labor Accts 500 - 598 Direct Labor Accts 901 - 935 Total Percentage Number of Customers Percentage Net Direct Plant Percentage Total Percentages Percent	01-01-2013 thru 12-31-2013			
				20,271,611	12,708,520	7,563,091
				23,797,558	17,806,326	5,991,232
				44,069,169	30,514,846	13,554,323
				100.000%	69.243%	30.757%
				12,899,185	8,853,799	4,045,386
				5,728,641	4,368,986	1,359,655
				18,627,826	13,222,785	5,405,041
				100.000%	70.984%	29.016%
				366,305	240,426	125,879
				100.000%	65.635%	34.365%
				905,556,829	587,222,626	318,334,203
100.000%	64.847%	35.153%				
	400.000%	270.709%	129.291%			
	100.000%	67.677%	32.323%			

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended November 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,495,470	58,058,286	6,367,532	4,069,652
		Direct O & M Accts 901 - 935		36,950,340	26,569,475	7,224,117	3,156,748
		Direct O & M Accts 901 - 905 Utility 9 Only		4,724,966	3,236,437	1,488,529	0
		Adjustments		0	0	0	0
Total				110,170,776	87,864,198	15,080,178	7,226,400
Percentage				100.000%	79.753%	13.688%	6.559%
		Direct Labor Accts 500 - 894		67,800,135	51,352,909	11,789,527	4,657,699
		Direct Labor Accts 901 - 935		5,560,307	3,408,229	269,466	1,882,612
		Direct Labor Accts 901 - 905 Utility 9 Only		10,134,217	6,671,977	3,462,240	0
Total				83,494,659	61,433,115	15,521,233	6,540,311
Percentage				100.000%	73.578%	18.589%	7.833%
		Number of Customers at		692,224	366,305	228,433	97,486
Percentage				100.000%	52.917%	33.000%	14.083%
		Net Direct Plant		2,661,279,881	2,100,079,490	372,868,631	188,331,760
Percentage				100.000%	78.912%	14.011%	7.077%
Total Percentages				400.000%	285.160%	79.288%	35.552%
Average (CD AA)				100.000%	71.290%	19.822%	8.888%

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RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended November 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 894		9,851,125	0	6,009,988 3,841,137
		Direct O & M Accts 901 - 935		10,008,419	0	6,964,929 3,043,490
		Direct O & M Accts 901 - 905 Utility 9 Only		1,488,529	0	1,488,529 0
		Total		21,348,073	0	14,463,446 6,884,627
		Percentage		100.000%	0.000%	67.751% 32.249%
		Direct Labor Accts 500 - 894		12,458,854	0	8,930,624 3,528,230
		Direct Labor Accts 901 - 935		1,855,548	0	232,337 1,623,211
		Direct Labor Accts 901 - 905 Utility 9 Only		3,462,240	0	3,462,240 0
		Total		17,776,642	0	12,625,201 5,151,441
		Percentage		100.000%	0.000%	71.021% 28.979%
		Number of Customers at		325,919	0	228,433 97,486
		Percentage		100.000%	0.000%	70.089% 29.911%
		Net Direct Plant		552,816,448	0	365,235,362 187,581,086
		Percentage		100.000%	0.000%	66.068% 33.932%
		Total Percentages		400.000%	0.000%	274.929% 125.071%
		Average (GD AA)		100.000%	0.000%	68.732% 31.268%

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ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended November 30, 2014 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
9	Input	Elec/Gas North 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		64,480,390	58,058,286	6,422,104	0
		Direct O & M Accts 901 - 935		33,796,280	26,569,475	7,226,805	0
		Adjustments		0	0	0	0
		Total		98,276,670	84,627,761	13,648,909	0
		Percentage		100.000%	86.112%	13.888%	0.000%
		Direct Labor Accts 500 - 894		63,088,156	51,352,909	11,735,247	0
		Direct Labor Accts 901 - 935		3,849,086	3,408,229	440,857	0
		Total		66,937,242	54,761,138	12,176,104	0
		Percentage		100.000%	81.810%	18.190%	0.000%
		Number of Customers at		594,738	366,305	228,433	0
		Percentage		100.000%	61.591%	38.409%	0.000%
		Net Direct Plant		2,443,285,624	2,078,050,262	365,235,362	0
		Percentage		100.000%	85.051%	14.949%	0.000%
		Total Percentages		400.000%	314.564%	85.436%	0.000%
		Average (CD AN/ID/WA)		100.000%	78.641%	21.359%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	11-01-2013 thru 11-30-2014	902,902,206	587,547,190	315,355,016	
		Percent		100.000%	65.073%	34.927%	
11		Book Depreciation	12-01-2013 thru 11-30-2014	88,867,562	57,248,628	31,618,934	
		Percent		100.000%	64.420%	35.580%	

RESULTS OF OPERATIONS			Report ID: E-ALL-12A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended November 30, 2014 Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA	11-01-2013 thru 11-30-2014	2,251,021,564	1,471,587,035	779,434,529
		Percent		100.000%	65.374%	34.626%
13	E-PLT	Net Electric General Plant - AMA	11-01-2013 thru 11-30-2014	195,118,498	130,581,412	64,537,086
		Percent		100.000%	66.924%	33.076%
14		Net Allocated Schedule M's - AMA	12-01-2013 thru 11-30-2014	-83,176,477	-52,453,236	-30,723,241
		Percent		100.000%	63.063%	36.937%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	339,435,436	0	339,435,436	229,939,009	0	229,939,009	109,496,427	0	109,496,427
99	442200	Commercial - Firm & Int.	299,112,616	0	299,112,616	211,460,507	0	211,460,507	87,652,109	0	87,652,109
1	442300	Industrial	109,962,682	0	109,962,682	62,551,652	0	62,551,652	47,411,030	0	47,411,030
99	444000	Public Street & Highway Lighting	7,547,641	0	7,547,641	5,069,789	0	5,069,789	2,477,852	0	2,477,852
99	448000	Interdepartmental Revenue	1,160,581	0	1,160,581	918,111	0	918,111	242,470	0	242,470
99	499XXX	Unbilled Revenue	3,887,267	0	3,887,267	2,035,826	0	2,035,826	1,851,441	0	1,851,441
		TOTAL SALES TO ULTIMATE CUSTOMERS	761,106,223	0	761,106,223	511,974,894	0	511,974,894	249,131,329	0	249,131,329
1	447XXX	Sales for Resale	0	146,005,991	146,005,991	0	95,181,306	95,181,306	0	50,824,685	50,824,685
		TOTAL SALES OF ELECTRICITY	761,106,223	146,005,991	907,112,214	511,974,894	95,181,306	607,156,200	249,131,329	50,824,685	299,956,014
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(8,231,832)	0	(8,231,832)	0	0	0	(8,231,832)	0	(8,231,832)
99	451000	Miscellaneous Service Revenue	524,834	0	524,834	324,070	0	324,070	200,764	0	200,764
1	453000	Sales of Water & Water Power	0	472,750	472,750	0	308,186	308,186	0	164,564	164,564
1	454000	Rent from Electric Property	2,488,355	83,281	2,571,636	1,593,702	54,291	1,647,993	894,653	28,990	923,643
1	456XXX	Other Electric Revenues	342,455	107,782,625	108,125,080	298,461	70,263,493	70,561,954	43,994	37,519,132	37,563,126
		TOTAL OTHER OPERATING REVENUE	(4,876,188)	108,338,656	103,462,468	2,216,233	70,625,970	72,842,203	(7,092,421)	37,712,686	30,620,265
		TOTAL ELECTRIC REVENUE	756,230,035	254,344,647	1,010,574,682	514,191,127	165,807,276	679,998,403	242,038,908	88,537,371	330,576,279

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	35	242,315	242,350	35	157,965	158,000	0	84,350	84,350
1	501XXX	Fuel	0	28,556,530	28,556,530	0	18,616,002	18,616,002	0	9,940,528	9,940,528
1	502000	Steam Expense	0	4,274,552	4,274,552	0	2,786,580	2,786,580	0	1,487,972	1,487,972
1	505000	Electric Expense	0	1,014,018	1,014,018	0	661,038	661,038	0	352,980	352,980
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	1,741,537	1,741,537	0	1,135,308	1,135,308	0	606,229	606,229
1	507000	Rent	0	39,582	39,582	0	25,804	25,804	0	13,778	13,778
		MAINTENANCE									
1	510000	Supervision & Engineering	0	635,424	635,424	0	414,233	414,233	0	221,191	221,191
1	511000	Structures	0	896,206	896,206	0	584,237	584,237	0	311,969	311,969
1	512000	Boiler Plant	0	5,864,772	5,864,772	0	3,823,245	3,823,245	0	2,041,527	2,041,527
1	513000	Electric Plant	0	2,068,145	2,068,145	0	1,348,224	1,348,224	0	719,921	719,921
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,935,386	1,935,386	0	1,261,678	1,261,678	0	673,708	673,708
		TOTAL STEAM POWER GENERATION EXP	35	47,268,467	47,268,502	35	30,814,314	30,814,349	0	16,454,153	16,454,153
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,201,630	2,201,630	0	1,435,243	1,435,243	0	766,387	766,387
1	536000	Water for Power	0	1,321,810	1,321,810	0	861,688	861,688	0	460,122	460,122
1	537000	Hydraulic Expense	4,653,153	2,817,936	7,471,089	3,030,734	1,837,012	4,867,746	1,622,419	980,924	2,603,343
1	538000	Electric Expense	0	6,078,538	6,078,538	0	3,962,599	3,962,599	0	2,115,939	2,115,939
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	690,597	690,597	0	450,200	450,200	0	240,397	240,397
1	540000	Rent	0	1,273,572	1,273,572	0	830,242	830,242	0	443,330	443,330
1	540100	MT Trust Funds Land Settlement Rents	5,632,919	0	5,632,919	3,670,713	0	3,670,713	1,962,206	0	1,962,206
		MAINTENANCE									
1	541000	Supervision & Engineering	0	823,782	823,782	0	537,023	537,023	0	286,759	286,759
1	542000	Structures	0	867,648	867,648	0	565,620	565,620	0	302,028	302,028
1	543000	Reservoirs, Dams, & Waterways	0	1,069,335	1,069,335	0	697,099	697,099	0	372,236	372,236
1	544000	Electric Plant	0	2,766,332	2,766,332	0	1,803,372	1,803,372	0	962,960	962,960
1	545000	Miscellaneous Hydraulic Plant	0	636,407	636,407	0	414,874	414,874	0	221,533	221,533
		TOTAL HYDRO POWER GENERATION EXP	10,286,072	20,547,587	30,833,659	6,701,447	13,394,972	20,096,419	3,584,625	7,152,615	10,737,240
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	1,548,180	1,548,180	0	1,009,259	1,009,259	0	538,921	538,921
1	547XXX	Fuel	0	97,278,396	97,278,396	0	63,415,786	63,415,786	0	33,862,610	33,862,610
1	548000	Generation Expense	0	2,036,105	2,036,105	0	1,327,337	1,327,337	0	708,768	708,768
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	376,429	376,429	0	245,394	245,394	0	131,035	131,035
1	550000	Rent	0	(31,276)	(31,276)	0	(20,389)	(20,389)	0	(10,887)	(10,887)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	1,194,553	1,194,553	0	778,729	778,729	0	415,824	415,824
1	552000	Structures	0	65,638	65,638	0	42,789	42,789	0	22,849	22,849
1	553000	Generating & Electric Equipment	0	3,035,166	3,035,166	0	1,978,625	1,978,625	0	1,056,541	1,056,541
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	279,661	279,661	0	182,311	182,311	0	97,350	97,350
		TOTAL OTHER POWER GENERATION EXP	0	105,782,852	105,782,852	0	68,959,841	68,959,841	0	36,823,011	36,823,011

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	195,837,615	195,837,615	0	127,666,542	127,666,542	0	68,171,073	68,171,073
1	556000	System Control & Load Dispatching	0	973,250	973,250	0	634,462	634,462	0	338,788	338,788
E-557	557XXX	Other Expense	(8,610,957)	87,552,799	78,941,842	(2,724,726)	57,075,670	54,350,944	(5,886,231)	30,477,129	24,590,898
TOTAL OTHER POWER SUPPLY EXPENSE			(8,610,957)	284,363,664	275,752,707	(2,724,726)	185,376,674	182,651,948	(5,886,231)	98,986,990	93,100,759
TOTAL PRODUCTION OPERATING EXP			1,675,150	457,962,570	459,637,720	3,976,756	298,545,801	302,522,557	(2,301,606)	159,416,769	157,115,163
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,272,372	2,272,372	0	1,481,359	1,481,359	0	791,013	791,013
1	561000	Load Dispatching	0	2,455,958	2,455,958	0	1,601,039	1,601,039	0	854,919	854,919
1	562000	Station Expense	0	464,265	464,265	0	302,654	302,654	0	161,611	161,611
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	548,130	548,130	0	357,326	357,326	0	190,804	190,804
1	565XXX	Transmission of Electricity by Others	0	19,101,465	19,101,465	0	12,452,245	12,452,245	0	6,649,220	6,649,220
1	566000	Miscellaneous Transmission Expense	0	1,809,761	1,809,761	0	1,179,783	1,179,783	0	629,978	629,978
1	567000	Rent	0	143,267	143,267	0	93,396	93,396	0	49,871	49,871
MAINTENANCE											
1	568000	Supervision & Engineering	3,219	856,028	859,247	3,219	558,045	561,264	0	297,983	297,983
1	569000	Structures	1,787	357,003	358,790	1,157	232,730	233,887	630	124,273	124,903
1	570000	Station Equipment	5,216	1,504,247	1,509,463	5,216	980,619	985,835	0	523,628	523,628
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	59,320	1,423,710	1,483,030	48,704	928,117	976,821	10,616	495,593	506,209
1	572000	Underground Lines	64	9,365	9,429	64	6,105	6,169	0	3,260	3,260
1	573000	Service Miscellaneous	25,575	64,165	89,740	24,795	41,829	66,624	780	22,336	23,116
TOTAL TRANSMISSION OPERATING EXP			95,181	31,009,736	31,104,917	83,155	20,215,247	20,298,402	12,026	10,794,489	10,806,515

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	25,342,875	25,342,875	0	16,521,020	16,521,020	0	8,821,855	8,821,855
E-DEPX		Depreciation Expense-Transmission	0	10,347,217	10,347,217	0	6,745,351	6,745,351	0	3,601,866	3,601,866
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,086,910	1,086,910	0	708,557	708,557	0	378,353	378,353
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(143,757)	0	(143,757)	143,757	0	143,757
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	407320	Amortization of Colstrip Outage Return	61,044	0	61,044	61,044	0	61,044	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,380	141,445	0	69,620	69,620
99	407331	Amortization of BPA Parallel Capacity Support	(4,220,792)	0	(4,220,792)	(1,423,196)	0	(1,423,196)	(2,797,596)	0	(2,797,596)
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,330	21,330	0	11,389	11,389
99	407335	Amortization of ID DSIT	149,723	0	149,723	0	0	0	149,723	0	149,723
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	237,967	0	237,967	164,618	0	164,618	73,349	0	73,349
99	407360	Amortization of CS2 & COLSTRIP O&M	1,752,468	0	1,752,468	973,692	0	973,692	778,776	0	778,776
99	407362	Amortization of LiDAR O&M	122,263	0	122,263	122,263	0	122,263	0	0	0
99	407365	Amortization of Wind Generation	866,804	0	866,804	0	0	0	866,804	0	866,804
99	407380	Amortization of Wartsila Generators	276,261	0	276,261	153,132	0	153,132	123,129	0	123,129
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	576,336	576,336	0	307,750	307,750
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407395	Optional Renewable Power Revenue Offset	226,638	0	226,638	175,221	0	175,221	51,417	0	51,417
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	460,124	0	460,124	0	0	0	460,124	0	460,124
99	407450/40749	Amortization of BPA Residential Exchange Credit	(7,937,255)	0	(7,937,255)	(4,932,739)	0	(4,932,739)	(3,004,516)	0	(3,004,516)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,761,437)	0	(1,761,437)	0	0	0	(1,761,437)	0	(1,761,437)
99	407462	Amortization of Deferred LiDAR O&M	(34,943)	0	(34,943)	(34,943)	0	(34,943)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,486)	(5,486)	0	(2,929)	(2,929)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	(466,954)	0	(466,954)	(303,895)	0	(303,895)	(163,059)	0	(163,059)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	21,322,893	21,322,893	0	13,900,394	13,900,394	0	7,422,499	7,422,499
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(6,323,991)	59,208,285	52,884,294	(1,245,256)	38,597,882	37,352,626	(5,078,735)	20,610,403	15,531,668
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(4,553,660)	548,180,591	543,626,931	2,814,655	357,358,930	360,173,585	(7,368,315)	190,821,661	183,453,346

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	648,082	2,462,599	3,110,681	376,361	1,583,402	1,959,763	271,721	879,197	1,150,918
3	582000	Station Expense	512,627	80,279	592,906	284,494	51,618	336,112	228,133	28,661	256,794
3	583000	Overhead Line Expense	1,757,806	435,633	2,193,439	1,032,282	280,103	1,312,385	725,524	155,530	881,054
3	584000	Underground Line Expense	1,384,090	0	1,384,090	909,728	0	909,728	474,362	0	474,362
3	584100	Energy Storage Equipment	372	0	372	372	0	372	0	0	0
3	585000	Street Light & Signal System Operation Expense	72,600	0	72,600	11,563	0	11,563	61,037	0	61,037
3	586000	Meter Expense	1,865,156	100,760	1,965,916	1,478,383	64,787	1,543,170	386,773	35,973	422,746
3	587000	Customer Installations Expense	513,327	130,980	644,307	274,427	84,218	358,645	238,900	46,762	285,662
3	588000	Miscellaneous Distribution Expense	3,675,644	3,251,875	6,927,519	2,534,483	2,090,891	4,625,374	1,141,161	1,160,984	2,302,145
3	589000	Rent	337	271,008	271,345	137	174,253	174,390	200	96,755	96,955
		MAINTENANCE:									
3	590000	Supervision & Engineering	135,148	1,637,274	1,772,422	112,113	1,052,734	1,164,847	23,035	584,540	607,575
3	591000	Structures	296,966	147	297,113	184,366	95	184,461	112,600	52	112,652
3	592000	Station Equipment	621,875	228,835	850,710	484,743	147,136	631,879	137,132	81,699	218,831
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	8,671,220	930	8,672,150	5,136,362	598	5,136,960	3,534,858	332	3,535,190
3	594000	Underground Lines	1,005,934	0	1,005,934	645,480	0	645,480	360,454	0	360,454
3	595000	Line Transformers	461,563	376,366	837,929	355,243	241,996	597,239	106,320	134,370	240,690
3	596000	Street Light & Signal System Maintenance Exp	731,218	0	731,218	494,823	0	494,823	236,395	0	236,395
3	597000	Meters	21,907	0	21,907	14,848	0	14,848	7,059	0	7,059
3	598000	Miscellaneous Distribution Expense	325,606	229,493	555,099	266,281	147,559	413,840	59,325	81,934	141,259
		TOTAL DISTRIBUTION OPERATING EXP	22,701,478	9,206,179	31,907,657	14,596,489	5,919,390	20,515,879	8,104,989	3,286,789	11,391,778
E-DEPX		Depreciation Expense-Distribution	38,135,826	333	38,136,159	23,724,371	214	23,724,585	14,411,455	119	14,411,574
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	50,688,541	0	50,688,541	43,477,072	0	43,477,072	7,211,469	0	7,211,469
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	88,851,364	333	88,851,697	67,228,440	214	67,228,654	21,622,924	119	21,623,043
		TOTAL DISTRIBUTION EXPENSES	111,552,842	9,206,512	120,759,354	81,824,929	5,919,604	87,744,533	29,727,913	3,286,908	33,014,821

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	333,361	333,361	0	218,828	218,828	0	114,533	114,533
2	902000	Meter Reading Expenses	2,770,590	96,550	2,867,140	2,493,377	63,378	2,556,755	277,213	33,172	310,385
E-903	903XXX	Customer Records & Collection Expenses	1,948,091	6,557,051	8,505,142	1,310,832	4,304,245	5,615,077	637,259	2,252,806	2,890,065
2	904000	Uncollectible Accounts	0	2,729,522	2,729,522	0	1,791,740	1,791,740	0	937,782	937,782
2	905000	Misc Customer Accounts	0	227,173	227,173	0	149,123	149,123	0	78,050	78,050
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,718,681	9,943,657	14,662,338	3,804,209	6,527,314	10,331,523	914,472	3,416,343	4,330,815
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	25,716,052	300,838	26,016,890	19,008,823	197,479	19,206,302	6,707,229	103,359	6,810,588
2	909000	Advertising	7,005	835,124	842,129	7,005	548,200	555,205	0	286,924	286,924
2	910000	Misc Customer Service & Info Exp	0	154,927	154,927	0	101,699	101,699	0	53,228	53,228
		TOTAL CUSTOMER SERVICE & INFO EXP	25,723,057	1,290,889	27,013,946	19,015,828	847,378	19,863,206	6,707,229	443,511	7,150,740
		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
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	531,663	23,950,485	24,482,148	385,881	16,208,970	16,594,851	145,782	7,741,515	7,887,297
4	921000	Office Supplies & Expenses	104,117	4,245,020	4,349,137	104,113	2,872,902	2,977,015	4	1,372,118	1,372,122
4	922000	Admin Exp Transferred--Credit	0	(132,410)	(132,410)	0	(89,611)	(89,611)	0	(42,799)	(42,799)
4	923000	Outside Services Employed	13,240	11,401,450	11,414,690	13,240	7,716,159	7,729,399	0	3,685,291	3,685,291
4	924000	Property Insurance Premium	0	1,376,780	1,376,780	0	931,763	931,763	0	445,017	445,017
4	925XXX	Injuries and Damages	22,547	3,655,105	3,677,652	22,389	2,473,665	2,496,054	158	1,181,440	1,181,598
4	926XXX	Employee Pensions and Benefits	234	1,745,088	1,745,322	234	1,181,023	1,181,257	0	564,065	564,065
4	927000	Franchise Requirements	3,927	0	3,927	0	0	0	3,927	0	3,927
1	928000	Regulatory Commission Expenses	2,697,173	3,316,984	6,014,157	1,873,870	2,162,342	4,036,212	823,303	1,154,642	1,977,945
4	930000	Miscellaneous General Expenses	162,217	3,032,791	3,195,008	115,061	2,052,502	2,167,563	47,156	980,289	1,027,445
4	931000	Rents	9,719	873,275	882,994	5,146	591,006	596,152	4,573	282,269	286,842
4	935000	Maintenance of General Plant	937,571	8,262,373	9,199,944	487,933	5,591,726	6,079,659	449,638	2,670,647	3,120,285
		TOTAL ADMIN & GEN OPERATING EXP	4,482,408	61,726,941	66,209,349	3,007,867	41,692,447	44,700,314	1,474,541	20,034,494	21,509,035

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,509,829	13,432,432	14,942,261	1,135,260	9,090,667	10,225,927	374,569	4,341,765	4,716,334
E-AMTX		Amortization Expense-General Plant - 303000	0	316,787	316,787	0	214,202	214,202	0	102,585	102,585
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	784,697	8,027,720	8,812,417	771,512	5,432,920	6,204,432	13,185	2,594,800	2,607,985
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	30,430	30,430	0	20,594	20,594	0	9,836	9,836
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	2,294,526	21,807,369	24,101,895	1,906,772	14,758,383	16,665,155	387,754	7,048,986	7,436,740
		TOTAL ADMIN & GENERAL EXPENSES	6,776,934	83,534,310	90,311,244	4,914,639	56,450,830	61,365,469	1,862,295	27,083,480	28,945,775
		TOTAL EXPENSES BEFORE FIT	144,217,854	652,155,959	796,373,813	112,374,260	427,104,056	539,478,316	31,843,594	225,051,903	256,895,497
		NET OPERATING INCOME (LOSS) BEFORE FIT			214,200,869			140,520,087			73,680,782
E-FIT		FEDERAL INCOME TAX--Normal Accrual			43,905,875			29,414,761			14,491,114
E-FIT		DEFERRED FEDERAL INCOME TAX			11,323,663			7,263,626			4,060,037
E-FIT		AMORTIZED ITC - NOXON			(180,592)			(117,728)			(62,864)
		ELECTRIC NET OPERATING INCOME (LOSS)			159,151,923			103,959,428			55,192,495

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers - AMA	100.000%	65.643%	34.357%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.298%	35.702%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	183,161,357	183,161,357	0	119,402,889	119,402,889	0	63,758,468	63,758,468
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	(28,732)	(28,732)	0	(18,730)	(18,730)	0	(10,002)	(10,002)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	11,870,205	11,870,205	0	7,738,187	7,738,187	0	4,132,018	4,132,018
1	555710	Intercompany Purchase	0	834,785	834,785	0	544,196	544,196	0	290,589	290,589
TOTAL ACCOUNT 555			0	195,837,615	195,837,615	0	127,666,542	127,666,542	0	68,171,073	68,171,073

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-557-12A
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	
For Twelve Months Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,661,528	5,661,528	0	3,690,750	3,690,750	0	1,970,778	1,970,778
1	557010	Other Power Supply Expense - Financial	0	(10,190,012)	(10,190,012)	0	(6,642,869)	(6,642,869)	0	(3,547,143)	(3,547,143)
1	557150	Fuel - Economic Dispatch	0	13,445,015	13,445,015	0	8,764,805	8,764,805	0	4,680,210	4,680,210
1	557160	Power Supply Expense - Miscellaneous	735,063	0	735,063	735,063	0	735,063	0	0	0
99	557161	Unbilled Add-Ons	361,870	0	361,870	(339,758)	0	(339,758)	701,628	0	701,628
1	557170	Broker Fees - Power	0	524,471	524,471	0	341,903	341,903	0	182,568	182,568
1	557171	REC Broker Fees	47,562	55,657	103,219	47,562	36,283	83,845	0	19,374	19,374
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	2,557,758	0	2,557,758	2,557,758	0	2,557,758	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(8,055,513)	0	(8,055,513)	(8,055,513)	0	(8,055,513)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,832,664	0	1,832,664	1,832,664	0	1,832,664	0	0	0
99	557324	Def Power Supply Exp-REC Amort	0	0	0	0	0	0	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(3,455,557)	0	(3,455,557)	0	0	0	(3,455,557)	0	(3,455,557)
99	557390	Idaho PCA Amortization	(3,453,506)	0	(3,453,506)	0	0	0	(3,453,506)	0	(3,453,506)
1	557395	Optional Renewable Power Expense Offset	0	(43,344)	(43,344)	0	(28,256)	(28,256)	0	(15,088)	(15,088)
1	557610	Other Expenses - Exposure	0	6,453	6,453	0	4,207	4,207	0	2,246	2,246
1	557700	Turbine Gas Bookout Expense	0	3,174,392	3,174,392	0	2,069,386	2,069,386	0	1,105,006	1,105,006
1	557711	Turbine Gas Bookout Offset	0	(3,174,392)	(3,174,392)	0	(2,069,386)	(2,069,386)	0	(1,105,006)	(1,105,006)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	78,093,031	78,093,031	0	50,908,847	50,908,847	0	27,184,184	27,184,184
TOTAL ACCOUNT 557			(8,610,957)	87,552,799	78,941,842	(2,724,726)	57,075,670	54,350,944	(5,886,231)	30,477,129	24,590,898

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE	E-903-12A
For Twelve Months Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,948,091	6,557,051	8,505,142	1,310,832	4,304,245	5,615,077	637,259	2,252,806	2,890,065
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			1,948,091	6,557,051	8,505,142	1,310,832	4,304,245	5,615,077	637,259	2,252,806	2,890,065

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.643%	34.357%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.374%	34.626%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	352,911	300,838	653,749	248,663	197,479	446,142	104,248	103,359	207,607
99	908600	Public Purpose Tariff Rider Expense Offset	24,989,748	0	24,989,748	18,421,734	0	18,421,734	6,568,014	0	6,568,014
99	908610	Limited Income Tax Refund Program	233,109	0	233,109	233,109	0	233,109	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	140,284	0	140,284	105,317	0	105,317	34,967	0	34,967
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			25,716,052	300,838	26,016,890	19,008,823	197,479	19,206,302	6,707,229	103,359	6,810,588

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.643%	34.357%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT For Twelve Months Ended November 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.08%	53.08%
2	Cost of Debt		5.387%	5.419%
	Total Weighted Cost		2.859%	2.876%
E-APL	Net Rate Base	1,921,311,787	1,262,109,682	659,202,105
	Interest Deduction for FIT Calculation	55,042,369	36,083,716	18,958,653
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS			Report ID: E-FIT-12A			AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES								
For Twelve Months Ended November 30, 2014								
Average of Monthly Averages Basis								
Ref/Basis	Description		System	Washington	Idaho			
Calculation of Taxable Operating Income:								
E-OPS	Operating Revenue		1,010,574,682	679,998,403	330,576,279			
E-OPS	Less: Operating & Maintenance Expense		630,535,927	418,231,881	212,304,046			
E-OPS	Less: Book Deprec/Amort and Reg Amortizations		93,826,452	63,868,969	29,957,483			
E-OTX	Less: Taxes Other than FIT		72,011,434	57,377,466	14,633,968			
	Net Operating Income Before FIT		214,200,869	140,520,087	73,680,782			
E-INT	Less: Interest Expense		55,042,369	36,083,716	18,958,653			
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj		0	(143,757)	143,757			
E-SCM	Plus: Schedule M Adjustments		(33,197,598)	(20,201,871)	(12,995,727)			
	Taxable Net Operating Income		125,960,902	84,378,257	41,582,645			
	Tax Rate		35.00%	35.00%	35.00%			
	Total Federal Income Tax		44,086,316	29,532,390	14,553,926			
1	Production Tax Credit		(180,441)	(117,629)	(62,812)			
1	Investment Tax Credit - Noxon *		0	0	0			
	Total Net Federal Income Tax		43,905,875	29,414,761	14,491,114			
E-DTE	Deferred FIT		11,323,663	7,263,626	4,060,037			
1	411400	Amortized Investment Tax Credit - Noxon	(180,592)	(117,728)	(62,864)			
	Total Net FIT/Deferred FIT		55,048,946	36,560,659	18,488,287			
ALLOCATION RATIOS:								
E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%			
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%			

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Average of Monthly Averages Basis			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis		Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		997000 Book Depreciation & Amortization	40,457,350	58,584,706	99,042,056	25,658,141	38,733,526	64,391,667	14,799,209	19,851,180	34,650,389
12		997001 Contributions In Aid of Construction	0	2,763,910	2,763,910	0	1,806,879	1,806,879	0	957,031	957,031
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
99		997004 Boulder Park Write Off	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
4		997005 FAS106 Current Retiree Medical Accrual	0	1,398,635	1,398,635	0	946,554	946,554	0	452,081	452,081
99		997007 Idaho PCA	(6,909,063)	0	(6,909,063)	0	0	0	(6,909,063)	0	(6,909,063)
4		997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1		997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(22,052)	(22,052)	0	(11,776)	(11,776)
4		997015 Airplane Lease Payments	0	419,204	419,204	0	283,705	283,705	0	135,499	135,499
12		997016 Redemption Expense Amortization	0	1,456,814	1,456,814	0	952,378	952,378	0	504,436	504,436
99		997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4		997018 DSM Tariff Rider	5,286,743	0	5,286,743	3,150,298	0	3,150,298	2,136,445	0	2,136,445
99		997019 CSS Temporary Service Fees	295,354	0	295,354	46,893	0	46,893	248,461	0	248,461
4		997020 FAS87 Current Pension Accrual	0	714,612	714,612	0	483,628	483,628	0	230,984	230,984
99		997021 Wartsilla Generators Amortization	276,261	0	276,261	153,132	0	153,132	123,129	0	123,129
99		997024 Kettle Falls Disallowance	(134,591)	0	(134,591)	(134,591)	0	(134,591)	0	0	0
2		997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99		997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4		997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
12		997032 Interest Rate Swaps	0	4,303,978	4,303,978	0	2,813,683	2,813,683	0	1,490,295	1,490,295
4		997033 BPA Residential Exchange	3,028,591	0	3,028,591	2,525,176	0	2,525,176	503,415	0	503,415
99		997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1		997041 Rathdrum Turbine Lease, Tax	0	(360,541)	(360,541)	0	(235,037)	(235,037)	0	(125,504)	(125,504)
99		997043 Washington Deferred Power Costs	(5,436,711)	0	(5,436,711)	(5,436,711)	0	(5,436,711)	0	0	0
1		997044 Non-Monetary Power Costs	0	(28,732)	(28,732)	0	(18,730)	(18,730)	0	(10,002)	(10,002)
1		997045 Section 199 Manufacturing Deduction	0	(4,399,405)	(4,399,405)	0	(2,867,972)	(2,867,972)	0	(1,531,433)	(1,531,433)
99		997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99		997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12		997048 AFUDC	0	(3,452,396)	(3,452,396)	0	(2,256,969)	(2,256,969)	0	(1,195,427)	(1,195,427)
11		997049 Tax Depreciation	0	(152,412,722)	(152,412,722)	0	(98,184,276)	(98,184,276)	0	(54,228,446)	(54,228,446)
99		997050 CS2 Levelized Return	460,124	0	460,124	0	0	0	460,124	0	460,124
99		997051 Wind Generation AFUDC - ID	809,960	0	809,960	0	0	0	809,960	0	809,960
1		997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4		997053 Renewable Energy Cert Fees	0	47,562	47,562	0	32,189	32,189	0	15,373	15,373
99		997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99		997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID: E-SCM-12A
ELECTRIC SCHEDULE M ITEMS	
For Twelve Months Ended November 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Average of Monthly Averages Basis			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	884,086	1,067,179	152,118	576,336	728,454	30,975	307,750	338,725
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(36,149)	0	(36,149)	(724,435)	0	(724,435)	688,286	0	688,286
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	5,679,612	5,679,612	0	3,658,806	3,658,806	0	2,020,806	2,020,806
4	997081	Deferred Compensation	0	281,027	281,027	0	190,191	190,191	0	90,836	90,836
4	997082	Meal Disallowances	0	383,744	383,744	0	259,706	259,706	0	124,038	124,038
4	997083	Paid Time Off	0	349,348	349,348	0	236,428	236,428	0	112,920	112,920
2	997084	Customer Uncollectibles	0	(267,265)	(267,265)	0	(175,441)	(175,441)	0	(91,824)	(91,824)
99	997088	Deferred O&M Colstrip & CS2	(8,969)	0	(8,969)	973,692	0	973,692	(982,661)	0	(982,661)
99	997089	CNC Transmission	237,967	0	237,967	164,618	0	164,618	73,349	0	73,349
99	997091	LIDAR O&M Reg Def DFIT	76,094	0	76,094	76,094	0	76,094	0	0	0
99	997092	Smart Grid	713,732	0	713,732	713,732	0	713,732	0	0	0
99	997093	EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094	Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095	WA REC Deferral	1,946,029	0	1,946,029	1,946,029	0	1,946,029	0	0	0
1	997096	CDA Settlement Costs	0	32,721	32,721	0	21,331	21,331	0	11,390	11,390
99	997097	BPA Parallel Capacity	(4,378,085)	0	(4,378,085)	(1,596,734)	0	(1,596,734)	(2,781,351)	0	(2,781,351)
99	997098	Provision for Rate Refund	8,231,832	0	8,231,832	0	0	0	8,231,832	0	8,231,832
1	997099	Kettle Falls Diesel Leak	0	478,453	478,453	0	311,904	311,904	0	166,549	166,549
TOTAL SCHEDULE M ADJUSTMENTS			49,978,879	(83,176,477)	(33,197,598)	32,251,362	(52,453,233)	(20,201,871)	17,727,517	(30,723,244)	(12,995,727)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers - AMA	100.000%	65.643%	34.357%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	11	Book Depreciation	100.000%	64.420%	35.580%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.374%	34.626%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Bas	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	14,155,711	14,155,711	0	8,927,016	8,927,016	0	5,228,695	5,228,695
99	410100	Deferred Federal Income Tax Expense - Washin	1,229,172	0	1,229,172	1,229,172	0	1,229,172	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	402,913	0	402,913	0	0	0	402,913	0	402,913
	410100	Total	1,632,085	14,155,711	15,787,796	1,229,172	8,927,016	10,156,188	402,913	5,228,695	5,631,608
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(198,822)	(198,822)	0	(125,383)	(125,383)	0	(73,439)	(73,439)
99	411100	Deferred Federal Income Tax Expense - Washin	(2,767,179)	0	(2,767,179)	(2,767,179)	0	(2,767,179)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,498,132)	0	(1,498,132)	0	0	0	(1,498,132)	0	(1,498,132)
	411100	Total	(4,265,311)	(198,822)	(4,464,133)	(2,767,179)	(125,383)	(2,892,562)	(1,498,132)	(73,439)	(1,571,571)
Total Deferred Federal Income Tax Expense			(2,633,226)	13,956,889	11,323,663	(1,538,007)	8,801,633	7,263,626	(1,095,219)	5,155,256	4,060,037

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	63.063%	36.937%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	22,045	22,045	0	14,371	14,371	0	7,674	7,674
1	408140	State Kwh Generation Tax	0	1,568,154	1,568,154	0	1,022,280	1,022,280	0	545,874	545,874
1	408150	R&P Property Tax--Production	0	13,836,026	13,836,026	0	9,019,705	9,019,705	0	4,816,321	4,816,321
1	408180	R&P Property Tax--Transmission	0	5,036,163	5,036,163	0	3,283,075	3,283,075	0	1,753,088	1,753,088
1	409100	State Income Tax--Montana & Oregon	0	860,505	860,505	0	560,963	560,963	0	299,542	299,542
TOTAL PRODUCTION & TRANSMISSION			0	21,322,893	21,322,893	0	13,900,394	13,900,394	0	7,422,499	7,422,499
DISTRIBUTION											
99	408110	State Excise Tax	19,685,868	0	19,685,868	19,685,868	0	19,685,868	0	0	0
99	408120	Municipal Occupation & License Tax	21,091,747	0	21,091,747	17,733,962	0	17,733,962	3,357,785	0	3,357,785
99	408160	Miscellaneous State or Local Tax--WA & ID	239	0	239	0	0	0	239	0	239
99	408170	R&P Property Tax--Distribution	9,080,904	0	9,080,904	6,057,242	0	6,057,242	3,023,662	0	3,023,662
99	409100	State Income Tax--Idaho	829,783	0	829,783	0	0	0	829,783	0	829,783
TOTAL DISTRIBUTION			50,688,541	0	50,688,541	43,477,072	0	43,477,072	7,211,469	0	7,211,469
TOTAL TAXES OTHER THAN FIT			50,688,541	21,322,893	72,011,434	43,477,072	13,900,394	57,377,466	7,211,469	7,422,499	14,633,968

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	9,066,667	9,066,667	0	5,910,560	5,910,560	0	3,156,107	3,156,107
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,303,800	1,303,800	0	696,200	696,200
1	182333	CDA Settlement Costs	0	1,296,507	1,296,507	0	845,193	845,193	0	451,314	451,314
1	182381	CDA Settlement Past Storage	0	35,031,893	35,031,893	0	22,837,291	22,837,291	0	12,194,602	12,194,602
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,715,685	29,318,389	0	15,333,533	15,333,533
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	11,130,841	11,284,020	153,179	7,371,519	7,524,698	0	3,759,322	3,759,322
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,926,555	41,695,832	45,622,387	3,860,842	28,218,488	32,079,330	65,713	13,477,344	13,543,057
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,274,941	3,274,941	0	2,216,382	2,216,382	0	1,058,559	1,058,559
		TOTAL INTANGIBLE PLANT	4,682,438	147,545,899	152,228,337	4,616,725	97,418,918	102,035,643	65,713	50,126,981	50,192,694
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,565,238	3,565,238	0	2,324,179	2,324,179	0	1,241,059	1,241,059
1	311XXX	Structures & Improvements	0	127,765,750	127,765,750	0	83,290,492	83,290,492	0	44,475,258	44,475,258
1	312000	Boiler Plant	0	174,897,344	174,897,344	0	114,015,579	114,015,579	0	60,881,765	60,881,765
1	313000	Generators	0	6,770	6,770	0	4,413	4,413	0	2,357	2,357
1	314000	Turbogenerator Units	0	54,861,338	54,861,338	0	35,764,106	35,764,106	0	19,097,232	19,097,232
1	315000	Accessory Electric Equipment	0	26,708,290	26,708,290	0	17,411,134	17,411,134	0	9,297,156	9,297,156
1	316000	Miscellaneous Power Plant Equipment	0	16,620,775	16,620,775	0	10,835,083	10,835,083	0	5,785,692	5,785,692
		TOTAL STEAM PRODUCTION PLANT	0	404,425,505	404,425,505	0	263,644,986	263,644,986	0	140,780,519	140,780,519
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	58,941,247	58,941,247	0	38,423,799	38,423,799	0	20,517,448	20,517,448
1	331XXX	Structures & Improvements	0	50,103,604	50,103,604	0	32,662,539	32,662,539	0	17,441,065	17,441,065
1	332XXX	Reservoirs, Dams, & Waterways	0	132,395,964	132,395,964	0	86,308,929	86,308,929	0	46,087,035	46,087,035
1	333000	Waterwheels, Turbines, & Generators	0	163,210,333	163,210,333	0	106,396,816	106,396,816	0	56,813,517	56,813,517
1	334000	Accessory Electric Equipment	0	37,499,793	37,499,793	0	24,446,115	24,446,115	0	13,053,678	13,053,678
1	335XXX	Miscellaneous Power Plant Equipment	0	9,216,855	9,216,855	0	6,008,468	6,008,468	0	3,208,387	3,208,387
1	336000	Roads, Railroads, & Bridges	0	2,476,636	2,476,636	0	1,614,519	1,614,519	0	862,117	862,117
		TOTAL HYDRAULIC PRODUCTION PLANT	0	453,844,432	453,844,432	0	295,861,185	295,861,185	0	157,983,247	157,983,247
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	590,079	590,079	0	315,089	315,089
1	341000	Structures & Improvements	0	16,767,044	16,767,044	0	10,930,436	10,930,436	0	5,836,608	5,836,608
1	342000	Fuel Holders, Producers, & Accessories	0	21,187,044	21,187,044	0	13,811,834	13,811,834	0	7,375,210	7,375,210
1	343000	Prime Movers	0	23,909,469	23,909,469	0	15,586,583	15,586,583	0	8,322,886	8,322,886
1	344000	Generators	0	207,674,025	207,674,025	0	135,382,697	135,382,697	0	72,291,328	72,291,328
1	344010	Generators - Solar	0	149,670	149,670	0	97,570	97,570	0	52,100	52,100
1	345000	Accessory Electric Equipment	0	20,386,323	20,386,323	0	13,289,844	13,289,844	0	7,096,479	7,096,479
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,649	21,649	0	11,560	11,560
1	346000	Miscellaneous Power Plant Equipment	0	1,493,373	1,493,373	0	973,530	973,530	0	519,843	519,843
		TOTAL OTHER PRODUCTION PLANT	0	292,505,325	292,505,325	0	190,684,222	190,684,222	0	101,821,103	101,821,103
		TOTAL PRODUCTION PLANT	0	1,150,775,262	1,150,775,262	0	750,190,393	750,190,393	0	400,584,869	400,584,869

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,842,899	19,842,899	0	12,935,586	12,935,586	0	6,907,313	6,907,313
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	19,390,015	19,390,015	0	12,640,351	12,640,351	0	6,749,664	6,749,664
1	353000	Station Equipment	0	220,639,578	220,639,578	0	143,834,941	143,834,941	0	76,804,637	76,804,637
1	354000	Towers & Fixtures	0	17,124,849	17,124,849	0	11,163,689	11,163,689	0	5,961,160	5,961,160
1	355000	Poles & Fixtures	0	166,094,429	166,094,429	0	108,276,958	108,276,958	0	57,817,471	57,817,471
1	356000	Overhead Conductors & Devices	0	121,882,434	121,882,434	0	79,455,159	79,455,159	0	42,427,275	42,427,275
1	357000	Underground Conduit	0	2,976,216	2,976,216	0	1,940,195	1,940,195	0	1,036,021	1,036,021
1	358000	Underground Conductors & Devices	0	2,331,360	2,331,360	0	1,519,814	1,519,814	0	811,546	811,546
1	359000	Roads & Trails	0	1,950,783	1,950,783	0	1,271,715	1,271,715	0	679,068	679,068
TOTAL TRANSMISSION PLANT			0	572,232,563	572,232,563	0	373,038,408	373,038,408	0	199,194,155	199,194,155
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,659,143	0	4,659,143	3,415,699	0	3,415,699	1,243,444	0	1,243,444
99	360400	Land Easements	2,410,719	0	2,410,719	513,105	0	513,105	1,897,614	0	1,897,614
99	361000	Structures & Improvements	18,370,502	0	18,370,502	12,861,697	0	12,861,697	5,508,805	0	5,508,805
3	362000	Station Equipment	118,529,169	16,924	118,546,093	77,735,106	10,882	77,745,988	40,794,063	6,042	40,800,105
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	288,686,175	0	288,686,175	181,511,186	0	181,511,186	107,174,989	0	107,174,989
99	365000	Overhead Conductors & Devices	193,423,619	0	193,423,619	122,278,961	0	122,278,961	71,144,658	0	71,144,658
99	366000	Underground Conduit	89,928,070	0	89,928,070	56,845,178	0	56,845,178	33,082,892	0	33,082,892
99	367000	Underground Conductors & Devices	154,410,287	0	154,410,287	98,849,487	0	98,849,487	55,560,800	0	55,560,800
99	368000	Line Transformers	213,098,390	0	213,098,390	143,476,053	0	143,476,053	69,622,337	0	69,622,337
99	369XXX	Services	139,915,899	0	139,915,899	90,064,433	0	90,064,433	49,851,466	0	49,851,466
99	370000	Meters	48,080,089	0	48,080,089	26,592,396	0	26,592,396	21,487,693	0	21,487,693
99	373XXX	Street Light & Signal Systems	39,742,450	0	39,742,450	24,533,841	0	24,533,841	15,208,609	0	15,208,609
TOTAL DISTRIBUTION PLANT			1,311,254,512	16,924	1,311,271,436	838,677,142	10,882	838,688,024	472,577,370	6,042	472,583,412
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,089,899	3,085,196	4,175,095	383,782	2,087,968	2,471,750	706,117	997,228	1,703,345
4	390XXX	Structures & Improvements	12,998,658	67,157,076	80,155,734	6,418,082	45,449,894	51,867,976	6,580,576	21,707,182	28,287,758
4	391XXX	Office Furniture & Equipment	3,022,769	40,917,010	43,939,779	2,979,996	27,691,405	30,671,401	42,773	13,225,605	13,268,378
4	392XXX	Transportation Equipment	19,052,072	10,923,953	29,976,025	14,066,051	7,393,004	21,459,055	4,986,021	3,530,949	8,516,970
4	393000	Stores Equipment	277,232	2,203,792	2,481,024	122,443	1,491,460	1,613,903	154,789	712,332	867,121
4	394000	Tools, Shop & Garage Equipment	1,549,561	8,446,806	9,996,367	1,056,413	5,716,545	6,772,958	493,148	2,730,261	3,223,409
4	395000	Laboratory Equipment	240,200	852,009	1,092,209	178,819	576,614	755,433	61,381	275,395	336,776
4	396XXX	Power Operated Equipment	28,366,893	10,339,524	38,706,417	17,558,569	6,997,480	24,556,049	10,808,324	3,342,044	14,150,368
4	397XXX	Communications Equipment	16,994,226	65,663,562	82,657,788	10,397,217	44,439,129	54,836,346	6,597,009	21,224,433	27,821,442
4	398000	Miscellaneous Equipment	6,222	474,099	480,321	3,922	320,856	324,778	2,300	153,243	155,543
TOTAL GENERAL PLANT			83,597,732	210,063,027	293,660,759	53,165,294	142,164,355	195,329,649	30,432,438	67,898,672	98,331,110
TOTAL PLANT IN SERVICE			1,399,534,682	2,080,633,675	3,480,168,357	896,459,161	1,362,822,956	2,259,282,117	503,075,521	717,810,719	1,220,886,240

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(287,003,752)	(287,003,752)	0	(187,097,746)	(187,097,746)	0	(99,906,006)	(99,906,006)
E-ADEP		Hydro Production Plant	0	(126,286,098)	(126,286,098)	0	(82,325,907)	(82,325,907)	0	(43,960,191)	(43,960,191)
E-ADEP		Other Production Plant	0	(88,274,811)	(88,274,811)	0	(57,546,349)	(57,546,349)	0	(30,728,462)	(30,728,462)
E-ADEP		Transmission Plant	0	(191,163,559)	(191,163,559)	0	(124,619,524)	(124,619,524)	0	(66,544,035)	(66,544,035)
E-ADEP		Distribution Plant	(408,369,623)	393	(408,369,230)	(251,141,087)	253	(251,140,834)	(157,228,536)	140	(157,228,396)
E-ADEP		General Plant	(25,785,214)	(72,757,047)	(98,542,261)	(15,508,450)	(49,239,787)	(64,748,237)	(10,276,764)	(23,517,260)	(33,794,024)
		TOTAL ACCUMULATED DEPRECIATION	(434,154,837)	(765,484,874)	(1,199,639,711)	(266,649,537)	(500,829,060)	(767,478,597)	(167,505,300)	(264,655,814)	(432,161,114)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(8,541,234)	(8,541,234)	0	(5,568,031)	(5,568,031)	0	(2,973,203)	(2,973,203)
E-AAMT		Distribution-Franchises/Misc Intangibles	(133,366)	0	(133,366)	(133,366)	0	(133,366)	0	0	0
E-AAMT		General Plant - 303000	0	(355,870)	(355,870)	0	(239,631)	(239,631)	0	(116,239)	(116,239)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(1,243,647)	(18,911,530)	(20,155,177)	(1,223,685)	(12,798,756)	(14,022,441)	(19,962)	(6,112,774)	(6,132,736)
E-AAMT		General Plant - 390200, 396200	(120,798)	(200,632)	(321,430)	(117,230)	(135,781)	(253,011)	(3,568)	(64,851)	(68,419)
		TOTAL ACCUMULATED AMORTIZATION	(1,497,811)	(28,009,266)	(29,507,077)	(1,474,281)	(18,742,199)	(20,216,480)	(23,530)	(9,267,067)	(9,290,597)
		TOTAL ACCUMULATED DEPR/AMORT	(435,652,648)	(793,494,140)	(1,229,146,788)	(268,123,818)	(519,571,259)	(787,695,077)	(167,528,830)	(273,922,881)	(441,451,711)
		NET ELECTRIC UTILITY PLANT before DFIT	963,882,034	1,287,139,535	2,251,021,569	628,335,343	843,251,697	1,471,587,040	335,546,691	443,887,838	779,434,529
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(258,336)	(258,336)	0	(168,409)	(168,409)	0	(89,927)	(89,927)
12		ADFIT - Electric Plant In Service (282900)	0	(305,597,449)	(305,597,449)	0	(199,781,276)	(199,781,276)	0	(105,816,173)	(105,816,173)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(52,099,662)	(52,099,662)	0	(35,259,488)	(35,259,488)	0	(16,840,174)	(16,840,174)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(389,525)	(389,525)	0	(263,619)	(263,619)	0	(125,906)	(125,906)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,261,163)	(12,261,163)	0	(7,993,052)	(7,993,052)	0	(4,268,111)	(4,268,111)
1		ADFIT - CDA Settlement Costs (283333)	0	362,907	362,907	0	236,579	236,579	0	126,328	126,328
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,897,406)	(3,897,406)	0	(2,547,890)	(2,547,890)	0	(1,349,516)	(1,349,516)
		TOTAL ACCUMULATED DFIT	0	(374,140,634)	(374,140,634)	0	(245,777,155)	(245,777,155)	0	(128,363,479)	(128,363,479)
		NET ELECTRIC UTILITY PLANT	963,882,034	912,998,901	1,876,880,935	628,335,343	597,474,542	1,225,809,885	335,546,691	315,524,359	651,071,050
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio		100.000%			65.190%			34.810%	
E-ALL	3	Direct Distribution Operating Expense		100.000%			64.298%			35.702%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			67.677%			32.323%	
E-ALL	12	Net Electric Plant (before DFIT) - AMA		100.000%			65.374%			34.626%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12A
For Twelve Months Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Average of Monthly Averages Basis		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	963,882,034	912,998,901	1,876,880,935	628,335,343	597,474,542	1,225,809,885	335,546,691	315,524,359	651,071,050
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation	0	0	0	(814,736)	0	(814,736)	814,736	0	814,736
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(2,715,535)	0	(2,715,535)	(870,282)	0	(870,282)	(1,845,253)	0	(1,845,253)
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	7,227,068	0	7,227,068	4,628,671	0	4,628,671	2,598,397	0	2,598,397
99	ADFIT - Kettle Falls Disallowed (190420)	252,134	0	252,134	252,134	0	252,134	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,261,635	0	1,261,635	0	0	0	1,261,635	0	1,261,635
99	ADFIT - Boulder Park Disallowed (190040)	468,428	0	468,428	0	0	0	468,428	0	468,428
99	Investment in WNP3 Exchange Power (124900, 124930)	12,862,269	0	12,862,269	12,862,269	0	12,862,269	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,311,583)	0	(2,311,583)	(2,311,583)	0	(2,311,583)	0	0	0
99	CDA Lake Settlement - WA (182382)	988,768	0	988,768	988,768	0	988,768	0	0	0
99	CDA Lake Settlement - ID (186382)	196,175	0	196,175	0	0	0	196,175	0	196,175
99	ADFIT - CDA Lake Settlement - Direct (283382)	(414,731)	0	(414,731)	(346,070)	0	(346,070)	(68,661)	0	(68,661)
99	CDA CDR Fund - Direct (182324)	71,923	0	71,923	71,923	0	71,923	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	510,819	0	510,819	474,107	0	474,107	36,712	0	36,712
99	ADFIT - Spokane River Relicensing (283322)	(178,762)	0	(178,762)	(165,918)	0	(165,918)	(12,844)	0	(12,844)
99	Spokane River PM&Es (182323)	472,028	0	472,028	301,054	0	301,054	170,974	0	170,974
99	ADFIT - Spokane River PM&Es (283323)	(165,234)	0	(165,234)	(105,393)	0	(105,393)	(59,841)	0	(59,841)
99	Montana Riverbed Settlement (186360)	2,589,514	0	2,589,514	1,747,918	0	1,747,918	841,596	0	841,596
99	ADFIT - Montana Riverbed Settlement (283365)	(906,330)	0	(906,330)	(611,772)	0	(611,772)	(294,558)	0	(294,558)
99	Lancaster Generation (182312)	2,040,000	0	2,040,000	2,040,000	0	2,040,000	0	0	0
99	ADFIT - Lancaster Generation (283312)	(714,000)	0	(714,000)	(714,000)	0	(714,000)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	61,177	0	61,177	0	0	0	61,177	0	61,177
4	Customer Advances (252000)	(1,433,349)	174	(1,433,175)	(447,632)	118	(447,514)	(985,717)	56	(985,661)
99	Customer Deposits (235199)	(1,659,422)	0	(1,659,422)	(1,659,422)	0	(1,659,422)	0	0	0
C-WKC	Working Capital	25,116,369	8,201,846	33,318,215	25,116,369	0	25,116,369	0	8,201,846	8,201,846
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	36,228,832	8,202,020	44,430,852	36,299,679	118	36,299,797	(70,847)	8,201,902	8,131,055
	NET RATE BASE	#####	921,200,921	1,921,311,787	664,635,022	597,474,660	1,262,109,682	335,475,844	323,726,261	659,202,105

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis		Total	to Electric	to Gas-North	to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production														
1	Steam (ED-AN)	7,778,138	7,778,138				7,778,138	7,778,138		5,070,568	5,070,568		2,707,570	2,707,570
1	Hydro (ED-AN)	8,218,250	8,218,250				8,218,250	8,218,250		5,357,477	5,357,477		2,860,773	2,860,773
1	Other (ED-AN)	9,346,487	9,346,487				9,346,487	9,346,487		6,092,975	6,092,975		3,253,512	3,253,512
Total Electric Production		25,342,875	25,342,875				25,342,875	25,342,875		16,521,020	16,521,020		8,821,855	8,821,855
Electric Transmission														
1	ED-AN	10,347,217	10,347,217				10,347,217	10,347,217		6,745,351	6,745,351		3,601,866	3,601,866
Total Electric Transmissio		10,347,217	10,347,217				10,347,217	10,347,217		6,745,351	6,745,351		3,601,866	3,601,866
Electric Distribution														
3	ED-AN	333	333				333	333		214	214		119	119
	ED-ID	14,411,455	14,411,455			14,411,455		14,411,455				14,411,455		14,411,455
	ED-WA	23,724,371	23,724,371			23,724,371		23,724,371	23,724,371		23,724,371			
Total Electric Distribution		38,136,159	38,136,159			38,135,826	333	38,136,159	23,724,371	214	23,724,585	14,411,455	119	14,411,574
Gas Underground Storage														
	GD-AN	563,810		563,810										
	GD-OR	113,840			113,840									
Total Gas Underground St		677,650		563,810	113,840									
Gas Distribution														
	GD-AN	63,282		63,282										
	GD-ID	4,167,223		4,167,223										
	GD-WA	8,431,334		8,431,334										
	GD-OR	4,815,047			4,815,047									
Total Gas Distribution		17,476,886		12,661,839	4,815,047									
General Plant														
4	ED-AN	2,661,755	2,661,755				2,661,755	2,661,755		1,801,396	1,801,396		860,359	860,359
	ED-ID	155,794	155,794			155,794		155,794				155,794		155,794
	ED-WA	1,001,199	1,001,199			1,001,199		1,001,199	1,001,199		1,001,199			
7,4	CD-AA	14,329,577	10,215,555	2,840,409	1,273,613		10,215,555	10,215,555		6,913,581	6,913,581		3,301,974	3,301,974
9,4	CD-AN	705,894	555,122	150,772			555,122	555,122		375,690	375,690		179,432	179,432
9	CD-ID	278,195	218,775	59,420		218,775		218,775				218,775		218,775
	CD-WA	170,472	134,061	36,411		134,061		134,061	134,061		134,061			
8	GD-AA	193,961		133,313	60,648									
	GD-AN	32,960		32,960										
	GD-ID	48,034		48,034										
	GD-WA	218,620		218,620										
	GD-OR	239,954			239,954									
Total General Plant		20,036,415	14,942,261	3,519,939	1,574,215	1,509,829	13,432,432	14,942,261	1,135,260	9,090,667	10,225,927	374,569	4,341,765	4,716,334
Total Depreciation Expens		112,017,202	88,768,512	16,745,588	6,503,102	39,645,655	49,122,857	88,768,512	24,859,631	32,357,252	57,216,883	14,786,024	16,765,605	31,551,629

Allocation Ratios:
Service -

Electric

Gas-North

Gas-South

Jurisdiction -

Washington

Idaho

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	Production/Transmission Ratio	65.190%	34.810%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	3	Direct Distribution Operating Expe	64.298%	35.702%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	4	Jurisdictional 4-Factor Ratio	67.677%	32.323%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis			System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
			Total				Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission															
1	Franchises (302000)	ED-AN	918,400	918,400				918,400	918,400		598,705	598,705		319,695	319,695
1	Misc Intangible Plt (30300)	ED-AN	168,510	168,510				168,510	168,510		109,852	109,852		58,658	58,658
Total Production/Transmission			1,086,910	1,086,910				1,086,910	1,086,910		708,557	708,557		378,353	378,353
Distribution															
	Franchises (302000)	ED-WA	24,153	24,153			24,153		24,153	24,153		24,153			
	Misc Intangible Plt (30300)	ED-WA	2,844	2,844			2,844		2,844	2,844		2,844			
Total Distribution			26,997	26,997			26,997		26,997	26,997		26,997			
General Plant - 303000															
7,4	CD-AA		433,631	309,136	85,954	38,541		309,136	309,136		209,214	209,214		99,922	99,922
9,1	CD-AN		9,729	7,651	2,078			7,651	7,651		4,988	4,988		2,663	2,663
	GD-ID		4,058		4,058										
	GD-WA		24,459		24,459										
	GD-OR		7,989			7,989									
Total General Plant - 303000			479,866	316,787	116,549	46,530		316,787	316,787		214,202	214,202		102,585	102,585
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA		10,975,488	7,824,426	2,175,561	975,501		7,824,426	7,824,426		5,295,337	5,295,337		2,529,089	2,529,089
9,4	CD-AN		10,013	7,874	2,139			7,874	7,874		5,329	5,329		2,545	2,545
9,4	CD-ID		10,730	8,438	2,292		8,438		8,438				8,438		8,438
4	ED-AN		195,420	195,420				195,420	195,420		132,254	132,254		63,166	63,166
	ED-ID		4,747	4,747			4,747		4,747				4,747		4,747
	ED-WA		771,512	771,512			771,512		771,512	771,512		771,512			
8	GD-AA		441,086		303,167	137,919									
	GD-AN		1,776		1,776										
	GD-OR		250			250									
Total Miscellaneous IT Intangible Plt - 3031XX			12,411,022	8,812,417	2,484,935	1,113,670	784,697	8,027,720	8,812,417	771,512	5,432,920	6,204,432	13,185	2,594,800	2,607,985
Gas Underground Storage															
	GD-AN		228		228										
Total Gas Underground Storage			228		228										
General Plant - 390200, 396200															
7,4	CD-AA		28,856	20,571	5,720	2,565		20,571	20,571		13,922	13,922		6,649	6,649
4	ED-AN		9,859	9,859				9,859	9,859		6,672	6,672		3,187	3,187
	GD-OR		2,616			2,616									
Total General Plant - 390200, 396200			41,331	30,430	5,720	5,181		30,430	30,430		20,594	20,594		9,836	9,836
Total Amortization Expense			14,046,354	10,273,541	2,607,432	1,165,381	811,694	9,461,847	10,273,541	798,509	6,376,273	7,174,782	13,185	3,085,574	3,098,759

Allocation Ratios:									
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho	
7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	Production/Transmission Rat	65.190%	34.810%	
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	67.677%	32.323%	
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%					

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis		Total				Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production														
1	Steam (ED-AN)	(287,003,752)	(287,003,752)				(287,003,752)	(287,003,752)		(187,097,746)	(187,097,746)		(99,906,006)	(99,906,006)
1	Hydro (ED-AN)	(126,286,098)	(126,286,098)				(126,286,098)	(126,286,098)		(82,325,907)	(82,325,907)		(43,960,191)	(43,960,191)
1	Other (ED-AN)	(88,274,811)	(88,274,811)				(88,274,811)	(88,274,811)		(57,546,349)	(57,546,349)		(30,728,462)	(30,728,462)
Total Electric Production		(501,564,661)	(501,564,661)				(501,564,661)	(501,564,661)		(326,970,002)	(326,970,002)		(174,594,659)	(174,594,659)
Electric Transmission														
1	ED-AN	(191,163,559)	(191,163,559)				(191,163,559)	(191,163,559)		(124,619,524)	(124,619,524)		(66,544,035)	(66,544,035)
Total Electric Transmissic		(191,163,559)	(191,163,559)				(191,163,559)	(191,163,559)		(124,619,524)	(124,619,524)		(66,544,035)	(66,544,035)
Electric Distribution														
3	ED-AN	393	393				393	393		253	253		140	140
	ED-ID	(157,228,536)	(157,228,536)			(157,228,536)		(157,228,536)				(157,228,536)		(157,228,536)
	ED-WA	(251,141,087)	(251,141,087)			(251,141,087)		(251,141,087)	(251,141,087)		(251,141,087)			
Total Electric Distribution		(408,369,230)	(408,369,230)			(408,369,623)	393	(408,369,230)	(251,141,087)	253	(251,140,834)	(157,228,536)	140	(157,228,396)
Gas Underground Storage														
	GD-AN	(13,153,752)		(13,153,752)										
	GD-OR	(562,288)			(562,288)									
Total Gas Underground S		(13,716,040)		(13,153,752)	(562,288)									
Gas Distribution														
	GD-AN	(1,515,518)		(1,515,518)										
	GD-ID	(57,023,627)		(57,023,627)										
	GD-WA	(113,244,164)		(113,244,164)										
	GD-OR	(90,419,726)			(90,419,726)									
Total Gas Distribution		(262,203,035)		(171,783,309)	(90,419,726)									
General Plant														
4	ED-AN	(37,587,458)	(37,587,458)				(37,587,458)	(37,587,458)		(25,438,064)	(25,438,064)		(12,149,394)	(12,149,394)
	ED-ID	(6,405,091)	(6,405,091)			(6,405,091)		(6,405,091)				(6,405,091)		(6,405,091)
	ED-WA	(13,626,627)	(13,626,627)			(13,626,627)		(13,626,627)	(13,626,627)		(13,626,627)			
7,4	CD-AA	(37,127,207)	(26,467,986)	(7,359,355)	(3,299,866)		(26,467,986)	(26,467,986)		(17,912,739)	(17,912,739)		(8,555,247)	(8,555,247)
9,4	CD-AN	(11,064,971)	(8,701,603)	(2,363,368)			(8,701,603)	(8,701,603)		(5,888,984)	(5,888,984)		(2,812,619)	(2,812,619)
9	CD-ID	(4,923,225)	(3,871,673)	(1,051,552)		(3,871,673)		(3,871,673)				(3,871,673)		(3,871,673)
9	CD-WA	(2,392,929)	(1,881,823)	(511,106)		(1,881,823)		(1,881,823)	(1,881,823)		(1,881,823)			
8	GD-AA	(1,550,853)		(1,065,932)	(484,921)									
	GD-AN	(1,671,712)		(1,671,712)										
	GD-ID	(1,308,830)		(1,308,830)										
	GD-WA	(3,380,727)		(3,380,727)										
	GD-OR	(4,008,413)			(4,008,413)									
Total General Plant		(125,048,043)	(98,542,261)	(18,712,582)	(7,793,200)	(25,785,214)	(72,757,047)	(98,542,261)	(15,508,450)	(49,239,787)	(64,748,237)	(10,276,764)	(23,517,260)	(33,794,024)
Total Accumulated Depr		(1,502,064,568)	(1,199,639,711)	(203,649,643)	(98,775,214)	(434,154,837)	(765,484,874)	(1,199,639,711)	(266,649,537)	(500,829,060)	(767,478,597)	(167,505,300)	(264,655,814)	(432,161,114)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1 Production/Transmission Ratio	65.190%	34.810%
8 Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	3 Direct Distribution Operating Expense	64.298%	35.702%
9 Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	4 Jurisdictional 4-Factor Ratio	67.677%	32.323%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-12A
For Twelve Months Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis		System	Assigned or	Assigned or	Assigned or	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
			Allocated to Electric	Allocated to Gas-North	Allocated to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission															
1	Franchises (302000)	ED-AN	(7,768,820)	(7,768,820)			(7,768,820)	(7,768,820)		(5,064,494)	(5,064,494)		(2,704,326)	(2,704,326)	
	Misc Intangible Plt (3030 ED-AN		(772,414)	(772,414)			(772,414)	(772,414)		(503,537)	(503,537)		(268,877)	(268,877)	
Total Production/Transmission			(8,541,234)	(8,541,234)			(8,541,234)	(8,541,234)		(5,568,031)	(5,568,031)		(2,973,203)	(2,973,203)	
Distribution															
	Franchises (302000)	ED-WA	(106,993)	(106,993)			(106,993)	(106,993)	(106,993)		(106,993)				
	Misc Intangible Plt (3030 ED-WA		(26,373)	(26,373)			(26,373)	(26,373)	(26,373)		(26,373)				
Total Distribution			(133,366)	(133,366)			(133,366)	(133,366)	(133,366)		(133,366)				
General Plant - 303000															
7,4		CD-AA	(430,896)	(307,186)	(85,412)	(38,298)		(307,186)	(307,186)	(207,894)	(207,894)	(99,292)	(99,292)		
9,1		CD-AN	(61,907)	(48,684)	(13,223)		(48,684)	(48,684)		(31,737)	(31,737)	(16,947)	(16,947)		
		GD-ID	(48,720)		(48,720)										
		GD-WA	(102,283)		(102,283)										
		GD-OR	(59,786)		(59,786)										
Total General Plant - 303000			(703,592)	(355,870)	(249,638)	(98,084)		(355,870)	(355,870)	(239,631)	(239,631)	(116,239)	(116,239)		
Miscellaneous IT Intangible Plant -3031XX															
7,4		CD-AA	(25,761,101)	(18,365,088)	(5,106,366)	(2,289,647)	(18,365,088)	(18,365,088)	(12,428,940)	(12,428,940)	(5,936,148)	(5,936,148)			
9,4		CD-AN	(10,567)	(8,310)	(2,257)		(8,310)	(8,310)	(5,624)	(5,624)	(2,686)	(2,686)			
9		CD-ID	(12,070)	(9,492)	(2,578)		(9,492)	(9,492)			(9,492)	(9,492)			
4		ED-AN	(538,132)	(538,132)			(538,132)	(538,132)	(364,192)	(364,192)	(173,940)	(173,940)			
		ED-ID	(10,470)	(10,470)			(10,470)	(10,470)			(10,470)	(10,470)			
		ED-WA	(1,223,685)	(1,223,685)			(1,223,685)	(1,223,685)	(1,223,685)	(1,223,685)					
8		GD-AA	(1,411,360)		(970,056)	(441,304)									
		GD-AN	(10,307)		(10,307)										
		GD-OR	(1,088)		(1,088)										
Total Misc IT Intangible Plant - 3031XX			(28,978,780)	(20,155,177)	(6,091,564)	(2,732,039)	(1,243,647)	(18,911,530)	(20,155,177)	(1,223,685)	(12,798,756)	(14,022,441)	(19,962)	(6,112,774)	(6,132,736)
Gas Underground Storage															
		GD-AN	(239,727)		(239,727)										
Total Gas Underground Storage			(239,727)		(239,727)										
General Plant - 390200, 396200															
7,4		CD-AA	(199,873)	(142,489)	(39,619)	(17,765)		(142,489)	(142,489)	(96,432)	(96,432)	(46,057)	(46,057)		
9		CD-ID	(4,537)	(3,568)	(969)		(3,568)	(3,568)			(3,568)	(3,568)			
9		CD-WA	(8,332)	(6,552)	(1,780)		(6,552)	(6,552)	(6,552)	(6,552)					
4		ED-AN	(58,143)	(58,143)			(58,143)	(58,143)	(39,349)	(39,349)	(18,794)	(18,794)			
		ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)	(110,678)					
		GD-WA	(1,863)		(1,863)										
		GD-OR	(43,516)		(43,516)										
Total General Plant - 390200, 396200			(426,942)	(321,430)	(44,231)	(61,281)	(120,798)	(200,632)	(321,430)	(117,230)	(135,781)	(253,011)	(3,568)	(64,851)	(68,419)
Total Accumulated Amortization			(39,023,641)	(29,507,077)	(6,625,160)	(2,891,404)	(1,497,811)	(28,009,266)	(29,507,077)	(1,474,281)	(18,742,199)	(20,216,480)	(23,530)	(9,267,067)	(9,290,597)

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	Production/Transmission Ratio	65.190%	34.810%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	67.677%	32.323%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%				

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric 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
	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	722,445	0	0	0	0	0	0	0	0	722,445	0	722,445
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	3,966,980	0	0	2,828,060	2,828,060	0	0	786,335	786,335	0	352,585	352,585
9	CD-WA / ID / AN	1,205,951	370,172	343,838	234,362	948,372	100,539	93,387	63,653	257,579	0	0	0
	TOTAL ACCOUNT	6,771,204	383,783	706,117	3,085,196	4,175,096	577,703	93,387	849,988	1,521,078	722,445	352,585	1,075,030
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	6,797,628	932,147	2,134,946	3,730,535	6,797,628	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,193,556	0	0	0	0	2,193,556	0	0	2,193,556	0	0	0
99	GD-OR / AS	3,620,294	0	0	0	0	0	0	0	0	3,620,294	0	3,620,294
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	78,849,890	0	0	56,212,087	56,212,087	0	0	15,629,625	15,629,625	0	7,008,178	7,008,178
9	CD-WA / ID / AN	21,802,899	5,485,934	4,445,630	7,214,454	17,146,018	1,489,987	1,207,439	1,959,455	4,656,881	0	0	0
	TOTAL ACCOUNT	113,264,267	6,418,081	6,580,576	67,157,076	80,155,733	3,683,543	1,207,439	17,589,080	22,480,062	3,620,294	7,008,178	10,628,472
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	8,842,845	2,968,699	14,649	5,859,497	8,842,845	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	503,815	0	0	0	0	0	0	346,282	346,282	0	157,533	157,533
7	CD-AA	49,073,533	0	0	34,984,521	34,984,521	0	0	9,727,356	9,727,356	0	4,361,656	4,361,656
9	CD-WA / ID / AN	142,944	11,297	28,124	72,992	112,413	3,068	7,638	19,825	30,531	0	0	0
	TOTAL ACCOUNT	58,569,787	2,979,996	42,773	40,917,010	43,939,779	3,068	7,638	10,100,113	10,110,819	0	4,519,189	4,519,189
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	25,422,731	12,534,321	4,170,359	8,718,051	25,422,731	0	0	0	0	0	0	0
99	GD-WA / ID / AN	8,912,934	0	0	0	0	5,877,771	1,725,652	1,309,511	8,912,934	0	0	0
99	GD-OR / AS	2,869,392	0	0	0	0	0	0	0	0	2,869,392	0	2,869,392
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	543,693	0	0	387,599	387,599	0	0	107,771	107,771	0	48,323	48,323
9	CD-WA / ID / AN	5,297,105	1,531,731	815,662	1,818,303	4,165,696	416,020	221,535	493,854	1,131,409	0	0	0
	TOTAL ACCOUNT	43,045,855	14,066,052	4,986,021	10,923,953	29,976,026	6,293,791	1,947,187	1,911,136	10,152,114	2,869,392	48,323	2,917,715

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric 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	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99	GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99	GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	2,652,171	111,703	140,044	1,833,947	2,085,694	30,339	38,036	498,102	566,477	0	0	0
	TOTAL ACCOUNT	3,188,998	122,442	154,789	2,203,792	2,481,023	114,610	38,036	498,102	650,748	57,227	0	57,227
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	3,047,122	1,022,277	317,224	1,707,621	3,047,122	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,833,834	0	0	0	0	2,042,975	405,777	385,082	2,833,834	0	0	0
99	GD-OR / AS	874,822	0	0	0	0	0	0	0	0	874,822	0	874,822
8	GD-AA	1,864,421	0	0	0	0	0	0	1,281,454	1,281,454	0	582,967	582,967
7	CD-AA	9,164,143	0	0	6,533,118	6,533,118	0	0	1,816,516	1,816,516	0	814,509	814,509
9	CD-WA / ID / AN	529,147	34,135	175,924	206,068	416,127	9,271	47,781	55,968	113,020	0	0	0
	TOTAL ACCOUNT	18,313,489	1,056,412	493,148	8,446,807	9,996,367	2,052,246	453,558	3,539,020	6,044,824	874,822	1,397,476	2,272,298
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	752,354	173,544	59,697	519,113	752,354	0	0	0	0	0	0	0
99	GD-WA / ID / AN	142,569	0	0	0	0	46,396	15,131	81,042	142,569	0	0	0
99	GD-OR / AS	137,081	0	0	0	0	0	0	0	0	137,081	0	137,081
8	GD-AA	138,688	0	0	0	0	0	0	95,323	95,323	0	43,365	43,365
7	CD-AA	355,663	0	0	253,552	253,552	0	0	70,500	70,500	0	31,611	31,611
9	CD-WA / ID / AN	109,741	5,274	1,684	79,343	86,301	1,433	457	21,550	23,440	0	0	0
	TOTAL ACCOUNT	1,636,096	178,818	61,381	852,008	1,092,207	47,829	15,588	268,415	331,832	137,081	74,976	212,057
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	37,073,011	17,301,541	10,400,812	9,370,658	37,073,011	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,409,378	0	0	0	0	2,717,139	861,745	830,494	4,409,378	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	563,300	0	0	401,577	401,577	0	0	111,657	111,657	0	50,066	50,066
9	CD-WA / ID / AN	1,566,396	257,028	407,513	567,289	1,231,830	69,809	110,681	154,076	334,566	0	0	0
	TOTAL ACCOUNT	43,655,919	17,558,569	10,808,325	10,339,524	38,706,418	2,786,948	972,426	1,096,227	4,855,601	43,834	50,066	93,900

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric 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
	397XXX Communication Equipment												
99	ED-WA / ID / AN	54,589,624	9,989,638	3,409,244	41,190,742	54,589,624	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,286,864	0	0	0	0	665,590	527,855	93,419	1,286,864	0	0	0
99	GD-OR / AS	1,143,354	0	0	0	0	0	0	0	0	1,143,354	0	1,143,354
8	GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7	CD-AA	25,303,129	0	0	18,038,601	18,038,601	0	0	5,015,586	5,015,586	0	2,248,942	2,248,942
9	CD-WA/ ID / AN	12,753,606	407,579	3,187,765	6,434,219	10,029,563	110,699	865,801	1,747,543	2,724,043	0	0	0
	TOTAL ACCOUNT	96,069,509	10,397,217	6,597,009	65,663,562	82,657,788	776,289	1,393,656	7,539,010	9,708,955	1,143,354	2,559,412	3,702,766
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	69,103	0	2,299	66,804	69,103	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	565,812	0	0	403,368	403,368	0	0	112,155	112,155	0	50,289	50,289
9	CD-WA/ ID / AN	9,983	3,922	2	3,927	7,851	1,065	0	1,067	2,132	0	0	0
	TOTAL ACCOUNT	647,265	3,922	2,301	474,099	480,322	1,065	0	113,222	114,287	2,367	50,289	52,656
	TOTAL GENERAL PLANT	385,162,389	53,165,292	30,432,440	210,063,027	293,660,759	16,337,092	6,128,915	43,504,313	65,970,320	9,470,816	16,060,494	25,531,310

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.290%	19.822%	8.888%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.732%	31.268%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.641%	21.359%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric 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
	303000	Intangible Plant												
99		ED-WA / ID / AN	6,494,363	153,179	0	6,341,184	6,494,363	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,181,504	0	0	0	0	1,000,467	181,037	0	1,181,504	0	0	0
99		GD-OR / AS	421,743	0	0	0	0	0	0	0	0	421,743	0	421,743
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,504,486	0	0	4,637,048	4,637,048	0	0	1,289,319	1,289,319	0	578,119	578,119
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	0
		TOTAL ACCOUNT	14,796,154	153,179	0	11,130,841	11,284,020	1,000,467	181,037	1,330,768	2,512,272	421,743	578,119	999,862
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	5,037,021	3,860,842	23,524	1,152,655	5,037,021	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	2,221,940	0	0	0	0	0	0	1,527,184	1,527,184	0	694,756	694,756
7		CD-AA	56,815,152	0	0	40,503,522	40,503,522	0	0	11,261,899	11,261,899	0	5,049,731	5,049,731
9		CD-WA / ID / AN	104,073	0	42,189	39,655	81,844	0	11,459	10,770	22,229	0	0	0
		TOTAL ACCOUNT	64,178,186	3,860,842	65,713	41,695,832	45,622,387	0	11,459	12,799,853	12,811,312	0	5,744,487	5,744,487
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	14,509	0	0	14,509	14,509	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	4,573,478	0	0	3,260,432	3,260,432	0	0	906,555	906,555	0	406,491	406,491
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,600,744	0	0	3,274,941	3,274,941	0	0	918,081	918,081	1,231	406,491	407,722
		TOTAL	83,575,084	4,014,021	65,713	56,101,614	60,181,348	1,000,467	192,496	15,048,702	16,241,665	422,974	6,729,097	7,152,071

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%	71.290%	19.822%	8.888%
E-ALL	8	Gas North/Oregon 4-Fact	100.000%	0.000%	68.732%	31.268%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.641%	21.359%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	CD-AA	(70,888,897)	(50,536,695)	(14,051,597)	(6,300,605)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,987,471)	(1,562,967)	(424,504)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
		Total	(73,422,763)	(52,489,187)	(14,584,407)	(6,349,169)

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.290%	19.822%	8.888%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.732%	31.268%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.641%	21.359%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

		***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
Ref/Basis	Account Description	Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP	1,530,451	817,226		2,347,677		817,226			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,055,722	563,732		1,619,454		563,732			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	15,322,755	6,994,836	2,177,087	24,494,678		5,644,325		1,350,511	2,177,087
1	154300 PLANT MATERIALS & OPER SUP-CS2	565,730	302,087		867,817		302,087			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,636,554	873,883		2,510,437		873,883			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	2,506	1,144	356	4,006		923		221	356
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(809)	(369)	(115)	(1,293)		(298)		(71)	(115)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	(87)	(40)	(12)	(139)		(32)		(8)	(12)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	25,116,369			25,116,369	25,116,369		0		
TOTAL		45,229,191	9,552,499	2,177,316	56,959,006	25,116,369	8,201,846	0	1,350,653	2,177,316

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
1	Production/Transmission Ratio				34.810%		
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.290%	19.822%	8.888%	32.323%	27.815%	100.000%
99	Not Allocated						