

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-1A
For Month Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	6,562,107	4,331,866	2,230,241
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	6,562,107	4,331,866	2,230,241
G-APL	Gas Net Adjusted Rate Base	365,895,657	250,494,001	115,401,656
	RATE OF RETURN	1.793%	1.729%	1.933%

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:

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES**G-ALL-1A**

For Month Ended January 31, 2015

Average of Monthly Averages Basis

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	1-01-2015 thru 01-31-2015	231,501 100.000%	153,484 66.299%	78,017 33.701%
3	G-OPS	Direct Distribution Operating Expense Percent	1-01-2015 thru 01-31-2015	785,534 100.000%	479,981 61.103%	305,553 38.897%
	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	1-01-2015 thru 01-31-2015	39,564,632 100.000%	27,434,116 69.340%	12,130,516 30.660%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended January 31, 2015

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended January 31, 2015

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

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 Month Ended January 31, 2015

Average of Monthly Averages Basis

Report ID:

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AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		67,621,722	60,416,061	7,205,661	0
	Direct O & M Accts 901 - 935		38,441,898	32,202,921	6,238,977	0
	Adjustments		0	0	0	0
	Total		106,063,620	92,618,982	13,444,638	0
	Percentage		100.000%	87.324%	12.676%	0.000%
	Direct Labor Accts 580 - 894		61,766,029	49,821,911	11,944,118	0
	Direct Labor Accts 901 - 935		3,969,931	3,522,548	447,383	0
	Total		65,735,960	53,344,459	12,391,501	0
	Percentage		100.000%	81.150%	18.850%	0.000%
	Number of Customers at		601,722	370,194	231,528	0
	Percentage		100.000%	61.522%	38.478%	0.000%
	Net Direct Plant		2,563,811,758	2,178,697,585	385,114,173	0
	Percentage		100.000%	84.979%	15.021%	0.000%
	Total Percentages		400.000%	314.975%	85.025%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.744%	21.256%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2014 thru 12-31-2014	100.000%	0.000%	80.900%	19.100%
10	Actual Annual Throughput Percent	01-01-2014 thru 12-31-2014	System 247,081,167 100.000%	Washington 170,084,636 68.838%	Idaho 76,996,531 31.162%	
11	Book Depreciation Percent	1-01-2015 thru 01-31-2015	1,430,736 100.000%	970,030 67.799%	460,706 32.201%	
12	Net Gas Plant (before DFIT) - AMA Percent	12-01-2014 thru 01-31-2015	429,161,124 100.000%	290,188,972 67.618%	138,972,152 32.382%	
13	G-PLT Net Gas General Plant - AMA Percent	12-01-2014 thru 01-31-2015	47,903,509 100.000%	34,691,463 72.419%	13,212,046 27.581%	
14	Net Allocated Schedule M's - AMA Percent	1-01-2015 thru 01-31-2015	-1,615,743 100.000%	-1,088,012 67.338%	-527,731 32.662%	

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended January 31, 2015

Average of Monthly Averages Basis

99 Input Not Allocated

Report ID:
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AVISTA UTILITIES

0.000%

0.000%

0.000%

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	24,593,721	0	24,593,721	17,198,926	0	17,198,926	7,394,795	0	7,394,795
99	4812XX	Commercial - Firm & Interruptible	11,756,102	0	11,756,102	8,453,532	0	8,453,532	3,302,570	0	3,302,570
99	4813XX	Industrial-Firm	434,871	0	434,871	250,038	0	250,038	184,833	0	184,833
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	48,650	0	48,650	42,373	0	42,373	6,277	0	6,277
99	499XXX	Unbilled Revenue	407,804	0	407,804	628,354	0	628,354	(220,550)	0	(220,550)
TOTAL SALES TO ULTIMATE CUSTOMERS			37,241,148	0	37,241,148	26,573,223	0	26,573,223	10,667,925	0	10,667,925
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	12,472,282	0	12,472,282	8,648,280	0	8,648,280	3,824,002	0	3,824,002
4	488000	Miscellaneous Service Revenues	1,914	0	1,914	998	0	998	916	0	916
99	489300	Transportation For Others	436,557	0	436,557	392,008	0	392,008	44,549	0	44,549
99	493000	Rent from Gas Property	198	0	198	198	0	198	0	0	0
4	495XXX	Other Gas Revenues	379,340	24,700	404,040	264,365	17,477	281,842	114,975	7,223	122,198
99	496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
TOTAL OTHER OPERATING REVENUES			13,290,291	24,700	13,314,991	9,305,849	17,477	9,323,326	3,984,442	7,223	3,991,665
TOTAL GAS REVENUES			50,531,439	24,700	50,556,139	35,879,072	17,477	35,896,549	14,652,367	7,223	14,659,590
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	21,145,969	0	21,145,969	14,983,948	0	14,983,948	6,162,021	0	6,162,021
99	808XXX	Net Natural Gas Storage Transactions	10,302,485	0	10,302,485	7,143,743	0	7,143,743	3,158,742	0	3,158,742
99	811000	Gas Used for Products Extraction	(33,367)	0	(33,367)	(23,137)	0	(23,137)	(10,230)	0	(10,230)
10	813000	Other Gas Expenses	0	77,581	77,581	0	53,405	53,405	0	24,176	24,176
99	813010	Gas Technology Institute (GTI) Expenses	16,665	0	16,665	11,924	0	11,924	4,741	0	4,741
TOTAL PRODUCTION EXPENSES			31,431,752	77,581	31,509,333	22,116,478	53,405	22,169,883	9,315,274	24,176	9,339,450
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	1,894	1,894	0	1,342	1,342	0	552	552
1	824000	Other Expenses	0	65,744	65,744	0	46,573	46,573	0	19,171	19,171
1	837000	Other Equipment	0	35,358	35,358	0	25,048	25,048	0	10,310	10,310
TOTAL UNDERGROUND STORAGE OPER EXP			0	102,996	102,996	0	72,963	72,963	0	30,033	30,033
G-DEPX		Depreciation Expense-Underground Storage	0	49,934	49,934	0	35,373	35,373	0	14,561	14,561
G-AMTX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	22,544	22,544	0	15,970	15,970	0	6,574	6,574
TOTAL UG STORAGE DEPR/AMRT/NON-FIT			0	72,497	72,497	0	51,356	51,356	0	21,141	21,141

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended January 31, 2015	
Average of Monthly Averages Basis	
Ref/Basis Account Description	

AVISTA UTILITIES

	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL UNDERGROUND STORAGE EXPENS	0	175,493	175,493	0	124,319	124,319	0	51,174	51,174

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended January 31, 2015	
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	870000	Supervision & Engineering	31,127	70,429	101,556	26,213	43,034	69,247	4,914	27,395	32,309
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	98,161	64,918	163,079	69,699	39,667	109,366	28,462	25,251	53,713
3	875000	Measuring & Reg Sta Exp-General	19,619	0	19,619	11,533	0	11,533	8,086	0	8,086
3	876000	Measuring & Reg Sta Exp-Industrial	40	0	40	40	0	40	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	2,253	0	2,253	(2,129)	0	(2,129)	4,382	0	4,382
3	878000	Meter & House Regulator Expenses	7,562	3,190	10,752	3,832	1,949	5,781	3,730	1,241	4,971
3	879000	Customer Installation Expenses	154,649	12,180	166,829	90,776	7,442	98,218	63,873	4,738	68,611
3	880000	Other Expenses	148,129	46,662	194,791	112,112	28,512	140,624	36,017	18,150	54,167
3	881000	Rents	4,563	692	5,255	4,563	423	4,986	0	269	269
MAINTENANCE											
3	885000	Supervision & Engineering	608	0	608	608	0	608	0	0	0
3	887000	Mains	55,147	0	55,147	37,345	0	37,345	17,802	0	17,802
3	889000	Measuring & Reg Sta Exp-General	3,915	0	3,915	4,586	0	4,586	(671)	0	(671)
3	890000	Measuring & Reg Sta Exp-Industrial	36,001	0	36,001	1,187	0	1,187	34,814	0	34,814
3	891000	Measuring & Reg Sta Exp-City Gate	2,544	0	2,544	1,338	0	1,338	1,206	0	1,206
3	892000	Services	109,939	0	109,939	49,539	0	49,539	60,400	0	60,400
3	893000	Meters & House Regulators	111,277	46,523	157,800	68,739	28,427	97,166	42,538	18,096	60,634
3	894000	Other Equipment	0	18,572	18,572	0	11,348	11,348	0	7,224	7,224
TOTAL DISTRIBUTION OPERATING EXP			785,534	263,166	1,048,700	479,981	160,802	640,783	305,553	102,364	407,917
G-DEPX		Depreciation Expense-Distribution	1,092,071	5,384	1,097,455	731,059	3,733	734,792	361,012	1,651	362,663
G-OTX		Taxes Other Than FIT	2,578,231	0	2,578,231	2,179,843	0	2,179,843	398,388	0	398,388
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			3,670,302	5,384	3,675,686	2,910,902	3,733	2,914,635	759,400	1,651	761,051
TOTAL DISTRIBUTION EXPENSES			4,455,836	268,550	4,724,386	3,390,883	164,535	3,555,418	1,064,953	104,015	1,168,968

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	14,141	14,141	0	9,375	9,375	0	4,766	4,766
2	902000	Meter Reading Expenses	131,325	3,544	134,869	123,111	2,350	125,461	8,214	1,194	9,408
G-903	903XXX	Customer Records & Collection Expenses	59,002	298,096	357,098	39,944	197,635	237,579	19,058	100,461	119,519
2	904000	Uncollectible Accounts	0	158,504	158,504	0	105,087	105,087	0	53,417	53,417
2	905000	Misc Customer Accounts	0	7,545	7,545	0	5,002	5,002	0	2,543	2,543
		TOTAL CUSTOMER ACCOUNTS EXPENSES	190,327	481,830	672,157	163,055	319,449	482,504	27,272	162,381	189,653
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	931,137	11,840	942,977	929,281	7,850	937,131	1,856	3,990	5,846
2	909000	Advertising	0	26,662	26,662	0	17,677	17,677	0	8,985	8,985
2	910000	Misc Customer Service & Info Exp	0	18,855	18,855	0	12,501	12,501	0	6,354	6,354
		TOTAL CUSTOMER SERVICE & INFO EXP	931,137	57,357	988,494	929,281	38,028	967,309	1,856	19,329	21,185
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	0	0	0	0	0	0	0	0

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For Month Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	8,399	608,263	616,662	5,234	430,395	435,629	3,165	177,868	181,033
4	921000	Office Supplies & Expenses	0	86,293	86,293	0	61,059	61,059	0	25,234	25,234
4	922000	Admin. Expenses Transferred - Credit	0	(1,581)	(1,581)	0	(1,119)	(1,119)	0	(462)	(462)
4	923000	Outside Services Employed	0	165,627	165,627	0	117,194	117,194	0	48,433	48,433
4	924000	Property Insurance Premium	0	20,990	20,990	0	14,852	14,852	0	6,138	6,138
4	925XXX	Injuries and Damages	64	70,646	70,710	21	49,988	50,009	43	20,658	20,701
4	926XXX	Employee Pensions and Benefits	0	195,415	195,415	0	138,272	138,272	0	57,143	57,143
4	928000	Regulatory Commission Expenses	68,246	7,470	75,716	52,967	5,286	58,253	15,279	2,184	17,463
4	930000	Miscellaneous General Expenses	4,154	182,672	186,826	1,464	129,255	130,719	2,690	53,417	56,107
4	931000	Rents	707	23,141	23,848	707	16,374	17,081	0	6,767	6,767
4	935000	Maintenance of General Plant	45,287	240,241	285,528	32,997	169,990	202,987	12,290	70,251	82,541
TOTAL ADMIN & GEN OPERATING EXP			126,857	1,599,177	1,726,034	93,390	1,131,546	1,224,936	33,467	467,631	501,098
G-DEPX		Depreciation Expense-General Plant	30,760	252,587	283,347	21,138	178,726	199,864	9,622	73,861	83,483
G-AMTX		Amortization Expense - General Plant - 303000	2,410	9,901	12,311	2,072	7,006	9,078	338	2,895	3,233
G-AMTX		Amortization Expense - Misc IT Intangible Plant	190	253,758	253,948	0	179,554	179,554	190	74,204	74,394
G-AMTX		Amortization Expense-General Plant - 390200, 3	0	475	475	0	336	336	0	139	139
99	407X28	Reg Credit/Debit Res Decoupling Def Rev	546,046	0	546,046	546,046	0	546,046	0	0	0
99	407X29	Reg Credit/Debit Res Decoupling Amort	0	0	0	0	0	0	0	0	0
99	407X38	Reg Credit/Debit Non-Res Decoupling Def Rev	(147,336)	0	(147,336)	(147,336)	0	(147,336)	0	0	0
99	407X39	Reg Credit/Debit Non-Res Decoupling Amort	0	0	0	0	0	0	0	0	0
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(175,667)	0	(175,667)	0	0	0	(175,667)	0	(175,667)
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	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			256,403	516,721	773,124	421,920	365,622	787,542	(165,517)	151,099	(14,418)
TOTAL ADMIN & GENERAL EXPENSES			383,260	2,115,898	2,499,158	515,310	1,497,168	2,012,478	(132,050)	618,730	486,680
TOTAL EXPENSES BEFORE FIT			37,392,312	3,176,709	40,569,021	27,115,007	2,196,904	29,311,911	10,277,305	979,805	11,257,110
NET OPERATING INCOME (LOSS) BEFORE FIT					9,987,118		6,584,638			3,402,480	
G-FIT		FEDERAL INCOME TAX			3,440,380			2,506,490		933,890	
G-FIT		DEFERRED FEDERAL INCOME TAX			(12,864)			(252,061)		239,197	
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(2,505)			(1,657)		(848)	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		GAS NET OPERATING INCOME (LOSS)			6,562,107			4,331,866			2,230,241

RESULTS OF OPERATIONS			Report ID:
GAS OPERATING STATEMENT			G-OPS-1A
For Month Ended January 31, 2015			
Average of Monthly Averages Basis			
Ref/Basis	Account	Description	

AVISTA UTILITIES

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

Direct Allocated Total Direct Allocated Total Direct Allocated Total

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%		70.840%		29.160%
G-ALL	2	Number of Customers	100.000%		66.299%		33.701%
G-ALL	3	Direct Distribution Operating Expense	100.000%		61.103%		38.897%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%		70.758%		29.242%
G-ALL	10	Actual Annual Throughput	100.000%		68.838%		31.162%
G-ALL	99	Not Allocated	0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	15,426,173	0	15,426,173	10,696,042	0	10,696,042	4,730,131	0	4,730,131
1	804001	Pipeline Demand Costs	2,166,457	0	2,166,457	1,534,718	0	1,534,718	631,739	0	631,739
1	804002	Transport Variable Charges	163,715	0	163,715	115,976	0	115,976	47,739	0	47,739
6	804010	Gas Costs - Fixed Hedge	106,804	0	106,804	74,058	0	74,058	32,746	0	32,746
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	42,867	0	42,867	29,724	0	29,724	13,143	0	13,143
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	1,285,214	0	1,285,214	891,167	0	891,167	394,047	0	394,047
6	804700	Gas Costs - Offsystem Bookout	308,960	0	308,960	214,233	0	214,233	94,727	0	94,727
6	804711	Gas Costs - Offsystem Bookout Offset	(308,960)	0	(308,960)	(214,233)	0	(214,233)	(94,727)	0	(94,727)
6	804730	Gas Costs - Intracompany LDC Gas	1,430,857	0	1,430,857	992,156	0	992,156	438,701	0	438,701
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(696,439)	0	(696,439)	(337,299)	0	(337,299)	(359,140)	0	(359,140)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	1,220,321	0	1,220,321	987,406	0	987,406	232,915	0	232,915
		TOTAL PURCHASED GAS COSTS	21,145,969	0	21,145,969	14,983,948	0	14,983,948	6,162,021	0	6,162,021

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	6	Actual Therms Purchased	100.000%	69.340%	30.660%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-1A
For Month Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	59,002	298,096	357,098	39,944	197,635	237,579	19,058	100,461	119,519
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			59,002	298,096	357,098	39,944	197,635	237,579	19,058	100,461	119,519

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.299%	33.701%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.618%	32.382%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	12,560	11,840	24,400	10,704	7,850	18,554	1,856	3,990	5,846
99	908600	Public Purpose Tariff Rider Expense Offset	927,794	0	927,794	927,794	0	927,794	0	0	0
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(9,217)	0	(9,217)	(9,217)	0	(9,217)	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			931,137	11,840	942,977	929,281	7,850	937,131	1,856	3,990	5,846

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.299%	33.701%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended January 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.74%	52.74%
2	Cost of Debt		5.376%	5.394%
	Total Cost of Debt		2.835%	2.845%
	Total Weighted Cost		2.835%	2.845%
G-APL	Net Rate Base	365,895,657	250,494,001	115,401,656
	Interest Deduction for FIT Calculation	10,384,682	7,101,505	3,283,177
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended January 31, 2015				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	50,556,139	35,896,549	14,659,590
G-OPS	Operating & Maintenance Expense	36,047,714	25,558,378	10,489,336
G-OPS	Book Deprec/Amort and Reg Amortizations	1,920,532	1,557,720	362,812
G-OTX	Taxes Other than FIT	2,600,775	2,195,813	404,962
	Net Operating Income Before FIT	9,987,118	6,584,638	3,402,480
G-INT	Less: Interest Expense	865,390	591,792	273,598
G-SCM	Schedule M Adjustments	707,930	1,168,555	(460,625)
	Taxable Net Operating Income	9,829,658	7,161,401	2,668,257
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	3,440,380	2,506,490	933,890
G-DTE	Deferred FIT	(12,864)	(252,061)	239,197
99	411400 Amortized Investment Tax Credit	(2,505)	(1,657)	(848)
	Total FIT/Deferred FIT & ITC	3,425,011	2,252,772	1,172,239
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

GAS SCHEDULE M ITEMS

For Month Ended January 31, 2015

Average of Monthly Averages Basis

Report ID:
G-SCM-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,125,432	572,059	1,697,491	754,270	404,742	1,159,012	371,162	167,317	538,479
12	997001	Contributions In Aid of Construction	0	10,045	10,045	0	6,792	6,792	0	3,253	3,253
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	25,142	25,142	0	17,790	17,790	0	7,352	7,352
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	523,881	0	523,881	650,107	0	650,107	(126,226)	0	(126,226)
4	997015	Airplane Lease Payments	0	10,004	10,004	0	7,079	7,079	0	2,925	2,925
12	997016	Redemption Expense Amortization	0	25,505	25,505	0	17,246	17,246	0	8,259	8,259
4	997020	FAS87 Current Pension Accrual	0	247,051	247,051	0	174,808	174,808	0	72,243	72,243
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	546,786	0	546,786	546,786	0	546,786	0	0	0
12	997032	Interest Rate Swaps	0	6,737	6,737	0	4,555	4,555	0	2,182	2,182
4	997033	DSM Tariff Rider	312,458	1	312,459	314,621	1	314,622	(2,163)	0	(2,163)
12	997048	AFUDC	0	(43,243)	(43,243)	0	(29,240)	(29,240)	0	(14,003)	(14,003)
11	997049	Tax Depreciation	0	(2,127,905)	(2,127,905)	0	(1,442,698)	(1,442,698)	0	(685,207)	(685,207)
1	997055	Deferred Gas Exchange	0	(375,000)	(375,000)	0	(265,650)	(265,650)	0	(109,350)	(109,350)
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	(9,217)	0	(9,217)	(9,217)	0	(9,217)	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	126,251	126,251	0	85,597	85,597	0	40,654	40,654
4	997081	Deferred Compensation	0	(99,514)	(99,514)	0	(70,414)	(70,414)	0	(29,100)	(29,100)
4	997082	Meal Disallowances	0	7,986	7,986	0	5,651	5,651	0	2,335	2,335
4	997083	Paid Time Off	0	(82,960)	(82,960)	0	(58,701)	(58,701)	0	(24,259)	(24,259)
2	997084	Customer Uncollectibles	0	82,098	82,098	0	54,430	54,430	0	27,668	27,668
99	997098	Provision for Rate Refund	(175,667)	0	(175,667)	0	0	0	(175,667)	0	(175,667)
12	997101	Repairs 481 (a)	0	0	0	0	0	0	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	2,323,673	(1,615,743)	707,930	2,256,567	(1,088,012)	1,168,555	67,106	(527,731)	(460,625)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.840%	29.160%
G-ALL	2	Number of Customers	100.000%	66.299%	33.701%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	69.340%	30.660%
G-ALL	11	Book Depreciation	100.000%	67.799%	32.201%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.618%	32.382%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month Ended January 31, 2015 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	371,389	250,086	121,303
99	410100	Deferred Federal Income Tax Exp	(422,611)	(529,030)	106,419
		SUBTOTAL	(51,222)	(278,944)	227,722
14	411100	Deferred Federal Income Tax Expense - Allocated	35,132	23,657	11,475
99	411100	Deferred Federal Income Tax Exp	3,226	3,226	0
		SUBTOTAL	38,358	26,883	11,475
		Total Deferred Federal Income Tax Expense	(12,864)	(252,061)	239,197

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.338%	32.662%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	22,544	22,544	0	15,970	15,970	0	6,574	6,574
		TOTAL UNDERGROUND STORAGE TAX	0	22,544	22,544	0	15,970	15,970	0	6,574	6,574
		DISTRIBUTION									
99	408110	State Excise Tax	1,010,067	0	1,010,067	1,010,067	0	1,010,067	0	0	0
99	408120	Municipal Occupation & License Tax	1,138,987	0	1,138,987	946,809	0	946,809	192,178	0	192,178
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	347,362	0	347,362	222,967	0	222,967	124,395	0	124,395
99	409100	State Income Tax	81,815	0	81,815	0	0	0	81,815	0	81,815
		TOTAL DISTRIBUTION TAX	2,578,231	0	2,578,231	2,179,843	0	2,179,843	398,388	0	398,388
		TOTAL TAXES OTHER THAN FIT	2,578,231	22,544	2,600,775	2,179,843	15,970	2,195,813	398,388	6,574	404,962

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
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RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-1A
For Month Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,203,631	1,792,498	2,996,129	1,022,594	1,268,336	2,290,930	181,037	524,162	705,199
4	3031XX	Misc Intangible IT Plant (3031XX)	11,403	13,812,711	13,824,114	0	9,773,598	9,773,598	11,403	4,039,113	4,050,516
		TOTAL INTANGIBLE PLANT	1,215,034	15,605,209	16,820,243	1,022,594	11,041,934	12,064,528	192,440	4,563,275	4,755,715
		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	1,639,169	1,639,169	0	1,161,187	1,161,187	0	477,982	477,982
1	352XXX	Wells	0	18,579,344	18,579,344	0	13,161,607	13,161,607	0	5,417,737	5,417,737
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	11,763,816	11,763,816	0	8,333,487	8,333,487	0	3,430,329	3,430,329
1	355000	Measuring & Regulating Equipment	0	433,437	433,437	0	307,047	307,047	0	126,390	126,390
1	356000	Purification Equipment	0	403,713	403,713	0	285,990	285,990	0	117,723	117,723
1	357000	Other Equipment	0	1,743,176	1,743,176	0	1,234,866	1,234,866	0	508,310	508,310
		TOTAL UNDERGROUND STORAGE PLANT	0	36,073,939	36,073,939	0	25,554,777	25,554,777	0	10,519,162	10,519,162
		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	172,738	0	172,738	109,603	0	109,603	63,135	0	63,135
6	375000	Structures & Improvements	851,274	0	851,274	539,668	0	539,668	311,606	0	311,606
6	376000	Mains	259,899,688	2,512,521	262,412,209	171,662,838	1,742,182	173,405,020	88,236,850	770,339	89,007,189
6	378000	Measuring & Reg Station Equip-General	5,334,531	127,100	5,461,631	3,221,908	88,131	3,310,039	2,112,623	38,969	2,151,592
6	379000	Measuring & Reg Station Equip-City Gate	6,234,257	0	6,234,257	1,910,970	0	1,910,970	4,323,287	0	4,323,287
6	380000	Services	180,061,842	0	180,061,842	123,325,396	0	123,325,396	56,736,446	0	56,736,446
6	381000	Meters	67,740,992	0	67,740,992	44,910,888	0	44,910,888	22,830,104	0	22,830,104
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	3,272,275	0	3,272,275	2,555,634	0	2,555,634	716,641	0	716,641
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	523,656,192	2,639,621	526,295,813	348,300,830	1,830,313	350,131,143	175,355,362	809,308	176,164,670
		GENERAL PLANT									
4	389XXX	Land & Land Rights	670,155	841,359	1,511,514	577,219	595,329	1,172,548	92,936	246,030	338,966
4	390XXX	Structures & Improvements	4,944,071	17,203,397	22,147,468	3,735,296	12,172,780	15,908,076	1,208,775	5,030,617	6,239,392
4	391XXX	Office Furniture & Equipment	23,611	9,370,101	9,393,712	8,197	6,630,096	6,638,293	15,414	2,740,005	2,755,419
4	392XXX	Transportation Equipment	8,753,568	1,990,511	10,744,079	6,619,971	1,408,446	8,028,417	2,133,597	582,065	2,715,662
4	393000	Stores Equipment	151,389	561,483	712,872	114,199	397,294	511,493	37,190	164,189	201,379
4	394000	Tools, Shop & Garage Equipment	2,560,725	3,874,425	6,435,150	1,982,950	2,741,466	4,724,416	577,775	1,132,959	1,710,734

RESULTS OF OPERATIONS		Report ID: G-PLT-1A
GAS UTILITY PLANT		
For Month Ended January 31, 2015 Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	40,007	393,205	433,212	30,173	278,224	308,397	9,834	114,981	124,815
4	396XXX	Power Operated Equipment	3,717,856	1,104,770	4,822,626	2,737,394	781,713	3,519,107	980,462	323,057	1,303,519
4	397XXX	Communications Equipment	2,253,248	8,510,416	10,763,664	835,926	6,021,800	6,857,726	1,417,322	2,488,616	3,905,938
4	398000	Miscellaneous Equipment	1,060	82,509	83,569	1,060	58,382	59,442	0	24,127	24,127
		TOTAL GENERAL PLANT	23,115,690	43,932,176	67,047,866	16,642,385	31,085,530	47,727,915	6,473,305	12,846,646	19,319,951
		TOTAL PLANT IN SERVICE	547,986,916	98,250,945	646,237,861	365,965,809	69,512,554	435,478,363	182,021,107	28,738,391	210,759,498
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,499,095)	(13,499,095)	0	(9,562,759)	(9,562,759)	0	(3,936,336)	(3,936,336)
G-ADEP		Distribution Plant	(176,465,115)	(1,486,145)	(177,951,260)	(117,077,602)	(1,030,493)	(118,108,095)	(59,387,513)	(455,652)	(59,843,165)
G-ADEP		General Plant	(7,082,545)	(12,014,176)	(19,096,721)	(4,501,374)	(8,500,991)	(13,002,365)	(2,581,171)	(3,513,185)	(6,094,356)
		TOTAL ACCUMULATED DEPRECIATION	(183,547,660)	(26,999,416)	(210,547,076)	(121,578,976)	(19,094,243)	(140,673,219)	(61,968,684)	(7,905,173)	(69,873,857)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(168,996)	(161,381)	(330,377)	(117,740)	(114,190)	(231,930)	(51,256)	(47,191)	(98,447)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(5,907,789)	(5,907,789)	0	(4,180,233)	(4,180,233)	0	(1,727,556)	(1,727,556)
G-AAAMT		Underground Storage	0	(239,869)	(239,869)	0	(169,923)	(169,923)	0	(69,946)	(69,946)
G-AAAMT		General Plant - 390200, 396200	(4,598)	(43,038)	(47,636)	(3,634)	(30,453)	(34,087)	(964)	(12,585)	(13,549)
		TOTAL ACCUMULATED AMORTIZATION	(173,594)	(6,352,077)	(6,525,671)	(121,374)	(4,494,799)	(4,616,173)	(52,220)	(1,857,278)	(1,909,498)
		TOTAL ACCUMULATED DEPR/AMORT	(183,721,254)	(33,351,493)	(217,072,747)	(121,700,350)	(23,589,042)	(145,289,392)	(62,020,904)	(9,762,451)	(71,783,355)
		NET GAS UTILITY PLANT before DFIT	364,265,662	64,899,452	429,165,114	244,265,459	45,923,512	290,188,971	120,000,203	18,975,940	138,976,143
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(90,428,899)	(90,428,899)	0	(61,146,213)	(61,146,213)	0	(29,282,686)	(29,282,686)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(10,272,021)	(10,272,021)	0	(7,254,772)	(7,254,772)	0	(3,017,249)	(3,017,249)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(107,919)	(107,919)	0	(76,361)	(76,361)	0	(31,558)	(31,558)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,008,354)	(1,008,354)	0	(681,829)	(681,829)	0	(326,525)	(326,525)
		TOTAL ACCUMULATED DFIT	0	(101,817,193)	(101,817,193)	0	(69,159,175)	(69,159,175)	0	(32,658,018)	(32,658,018)
		NET GAS UTILITY PLANT	364,265,662	(36,917,741)	327,347,921	244,265,459	(23,235,663)	221,029,796	120,000,203	(13,682,078)	106,318,125

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%	69.340%	30.660%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.618%	32.382%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	364,265,662	(36,917,741)	327,347,921	244,265,459	(23,235,663)	221,029,796	120,000,203	(13,682,078)	106,318,125
	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	20,451,314	20,451,314	0	14,487,711	14,487,711	0	5,963,603	5,963,603
4	252000 Customer Advances	(81,232)	0	(81,232)	(11,804)	0	(11,804)	(69,428)	0	(69,428)
99	235199 Customer Deposits	(530,868)	0	(530,868)	(530,868)	0	(530,868)	0	0	0
C-WKC	Working Capital	11,459,280	1,518,178	12,977,458	11,459,280	0	11,459,280	0	1,518,178	1,518,178
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	10,847,180	27,700,556	38,547,736	10,916,608	18,547,597	29,464,205	(69,428)	9,152,959	9,083,531
	NET RATE BASE	375,112,842	(9,217,185)	365,895,657	255,182,067	(4,688,066)	250,494,001	119,930,775	(4,529,119)	115,401,656

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-1A
For Month Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	647,002	647,002										
	Hydro (ED-AN)	711,009	711,009										
	Other (ED-AN)	782,020	782,020										
Total Electric Production		2,140,031	2,140,031										
Electric Transmission													
	ED-AN	908,124	908,124										
Total Electric Transmission		908,124	908,124										
Electric Distribution													
	ED-AN	184	184										
	ED-ID	1,243,018	1,243,018										
	ED-WA	2,051,494	2,051,494										
Total Electric Distribution		3,294,696	3,294,696										
Gas Underground Storage													
1	GD-AN	49,934	49,934			49,934	49,934		35,373	35,373		14,561	14,561
	GD-OR	9,689		9,689									
Total Gas Underground Storage		59,623	49,934	9,689		49,934	49,934		35,373	35,373		14,561	14,561
Gas Distribution													
6	GD-AN	5,384	5,384			5,384	5,384		3,733	3,733		1,651	1,651
	GD-ID	361,012	361,012		361,012	361,012	361,012				361,012		361,012
	GD-WA	731,059	731,059		731,059	731,059	731,059	731,059		731,059			
	GD-OR	484,117		484,117									
Total Gas Distribution		1,581,572	1,097,455	484,117		1,092,071	1,097,455		731,059	3,733	734,792	361,012	1,651
General Plant													
	ED-AN	219,622	219,622										
	ED-ID	14,649	14,649										
	ED-WA	92,359	92,359										
7,4	CD-AA	1,127,512	806,701	222,695	98,116		222,695	222,695		157,575	157,575		65,120
9,4	CD-AN	58,092	45,744	12,348			12,348	12,348		8,737	8,737		3,611
9	CD-ID	27,031	21,285	5,746		5,746	5,746	5,746				5,746	5,746
9	CD-WA	14,942	11,766	3,176		3,176	3,176	3,176	3,176		3,176		
8,4	GD-AA	20,574		14,213	6,361		14,213	14,213		10,057	10,057		4,156
4	GD-AN	3,331	3,331				3,331	3,331		2,357	2,357		974
	GD-ID	3,876	3,876			3,876	3,876	3,876				3,876	3,876
	GD-WA	17,962	17,962			17,962	17,962	17,962	17,962		17,962		
	GD-OR	17,407		17,407									
Total General Plant		1,617,357	1,212,126	283,347	121,884		30,760	252,587	283,347	21,138	178,726	199,864	9,622
Total Depreciation Expense		9,601,403	7,554,977	1,430,736	615,690		1,122,831	307,905	1,430,736	752,197	217,832	970,029	370,634

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	System Contract Demand	70.840%	29.160%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	Jurisdictional 4-Factor Ratio	70.758%	29.242%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	6	Actual Therms Purchased	69.340%	30.660%

RESULTS OF OPERATIONS	Report ID: G-AMTX-1A
GAS-NORTH AMORTIZATION EXPENSE	
For Month Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	76,534	76,534												
Misc Intangible Plt (303000)	ED-AN	20,002	20,002												
Total Production/Transmission		96,536	96,536												
Distribution															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	237	237												
Total Distribution		2,250	2,250												
General Plant - 303000															
7,4	CD-AA	49,259	35,243	9,729	4,287		9,729	9,729		6,884	6,884		2,845	2,845	
9,4	CD-AN	810	638	172			172	172		122	122		50	50	
	GD-ID	338		338			338	338				338		338	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	672			672										
Total General Plant - 303000		53,151	35,881	12,311	4,959		2,410	9,901	12,311	2,072	7,006	9,078	338	2,895	3,233
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	1,140,741	816,166	225,308	99,267			225,308	225,308		159,423	159,423		65,885	65,885
9,4	CD-AN	763	601	162				162	162		115	115		47	47
9,4	CD-ID	894	704	190			190	190	190				190		190
	ED-AN	27,467	27,467												
	ED-ID	396	396												
	ED-WA	87,955	87,955												
8,4	GD-AA	40,992		28,318	12,674		28,318	28,318		20,037	20,037		8,281	8,281	
4	GD-AN	(30)		(30)			(30)	(30)	(30)	(21)	(21)		(9)	(9)	
	GD-OR	(3)			(3)										
Total Miscellaneous IT Intangible Plant - 3031XX		1,299,175	933,289	253,948	111,938		190	253,758	253,948		179,554	179,554	190	74,204	74,394
Gas Underground Storage															
1	GD-AN	19		19				19	19		13	13		6	6
Total Gas Underground Storage		19		19				19	19		13	13		6	6
General Plant - 390200, 396200															
7,4	CD-AA	2,404	1,720	475	209			475	475		336	336		139	139
4	ED-AN	884	884												
	GD-OR	0			0										
Total General Plant- 390200, 396200		3,288	2,604	475	209			475	475		336	336		139	139
Total Amortization Expense		1,454,419	1,070,560	266,753	117,106		2,600	264,153	266,753	2,072	186,909	188,981	528	77,244	77,772

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	(286,474,452)	(286,474,452)										
	Hydro (ED-AN)	(130,902,416)	(130,902,416)										
	Other (ED-AN)	(93,631,018)	(93,631,018)										
Total Electric Production	(511,007,886)	(511,007,886)											
Electric Transmission													
	ED-AN	(193,613,502)	(193,613,502)										
Total Electric Transmission	(193,613,502)	(193,613,502)											
Electric Distribution													
	ED-AN	2,445	2,445										
	ED-ID	(164,736,700)	(164,736,700)										
	ED-WA	(263,751,866)	(263,751,866)										
Total Electric Distribution	(428,486,121)	(428,486,121)											
Gas Underground Storage													
1	GD-AN	(13,499,095)	(13,499,095)		(13,499,095)	(13,499,095)		(9,562,759)	(9,562,759)		(3,936,336)	(3,936,336)	
	GD-OR	(633,662)		(633,662)									
Total Gas Underground Storage	(14,132,757)		(13,499,095)	(633,662)	(13,499,095)	(13,499,095)		(9,562,759)	(9,562,759)		(3,936,336)	(3,936,336)	
Gas Distribution													
6	GD-AN	(1,486,145)	(1,486,145)			(1,486,145)	(1,486,145)	(1,030,493)	(1,030,493)		(455,652)	(455,652)	
	GD-ID	(59,387,513)	(59,387,513)		(59,387,513)	(59,387,513)				(59,387,513)		(59,387,513)	
	GD-WA	(117,077,602)	(117,077,602)		(117,077,602)	(117,077,602)	(117,077,602)		(117,077,602)				
	GD-OR	(92,528,345)		(92,528,345)									
Total Gas Distribution	(270,479,605)		(177,951,260)	(92,528,345)	(176,465,115)	(1,486,145)	(177,951,260)	(117,077,602)	(1,030,493)	(118,108,095)	(59,387,513)	(455,652)	(59,843,165)
General Plant													
	ED-AN	(39,006,859)	(39,006,859)										
	ED-ID	(7,142,442)	(7,142,442)										
	ED-WA	(15,546,009)	(15,546,009)										
7,4	CD-AA	(33,815,286)	(24,193,823)	(6,678,857)	(2,942,606)	(6,678,857)	(6,678,857)	(4,725,826)	(4,725,826)		(1,953,031)	(1,953,031)	
9,4	CD-AN	(11,486,054)	(9,044,579)	(2,441,475)		(2,441,475)	(2,441,475)	(1,727,539)	(1,727,539)		(713,936)	(713,936)	
9	CD-ID	(5,227,934)	(4,116,684)	(1,111,250)		(1,111,250)	(1,111,250)			(1,111,250)		(1,111,250)	
9	CD-WA	(2,529,357)	(1,991,717)	(537,640)		(537,640)	(537,640)	(537,640)	(537,640)				
8,4	GD-AA	(1,678,925)		(1,159,835)	(519,090)	(1,159,835)	(1,159,835)	(820,676)	(820,676)		(339,159)	(339,159)	
4	GD-AN	(1,734,009)		(1,734,009)		(1,734,009)	(1,734,009)	(1,226,950)	(1,226,950)		(507,059)	(507,059)	
	GD-ID	(1,469,921)		(1,469,921)		(1,469,921)	(1,469,921)			(1,469,921)		(1,469,921)	
	GD-WA	(3,963,734)		(3,963,734)		(3,963,734)	(3,963,734)	(3,963,734)	(3,963,734)				
	GD-OR	(4,194,336)		(4,194,336)									
Total General Plant	(127,794,866)	(101,042,113)	(19,096,721)	(7,656,032)	(7,082,545)	(12,014,176)	(19,096,721)	(4,501,374)	(8,500,991)	(13,002,365)	(2,581,171)	(3,513,185)	(6,094,356)
Total Accumulated Depreciation	(1,545,514,737)	(1,234,149,622)	(210,547,076)	(100,818,039)	(183,547,660)	(26,999,416)	(210,547,076)	(121,578,976)	(19,094,243)	(140,673,219)	(61,968,684)	(7,905,173)	(69,873,857)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 03-10-2015 11:10 AM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.547%	19.751%	8.702%	1	System Contract Demand	70.840%	29.160%
8	Gas North/Oregon 4-Factor	0.000%	69.082%	30.918%	4	Jurisdictional 4-Factor Ratio	70.758%	29.242%
9	Elec/Gas North 4-Factor	78.744%	21.256%	0.000%	6	Actual Therms Purchased	69.340%	30.660%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(8,342,820)	(8,342,820)											
Misc Intangible Plt (303000)	ED-AN	(896,186)	(896,186)											
Total Production/Transmission		(9,239,006)	(9,239,006)											
Distribution														
Franchises (302000)	ED-WA	(122,089)	(122,089)											
Misc Intangible Plt (303000)	ED-WA	(28,150)	(28,150)											
Total Distribution		(150,239)	(150,239)											
General Plant - 303000														
7,4	CD-AA	(743,912)	(532,247)	(146,930)	(64,735)		(146,930)	(146,930)		(103,965)	(103,965)		(42,965)	(42,965)
9,4	CD-AN	(67,987)	(53,536)	(14,451)			(14,451)	(14,451)		(10,225)	(10,225)		(4,226)	(4,226)
	GD-ID	(51,256)		(51,256)			(51,256)	(51,256)				(51,256)		(51,256)
	GD-WA	(117,740)		(117,740)			(117,740)	(117,740)	(117,740)		(117,740)			
	GD-OR	(64,817)			(64,817)									
Total General Plant - 303000		(1,045,712)	(585,783)	(330,377)	(129,552)	(168,996)	(161,381)	(330,377)	(117,740)	(114,190)	(231,930)	(51,256)	(47,191)	(98,447)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(24,676,306)	(17,655,156)	(4,873,818)	(2,147,332)		(4,873,818)	(4,873,818)		(3,448,616)	(3,448,616)		(1,425,202)	(1,425,202)
9,4	CD-AN	(16,648)	(13,109)	(3,539)			(3,539)	(3,539)		(2,504)	(2,504)		(1,035)	(1,035)
9	CD-ID	(18,776)	(14,785)	(3,991)		(3,991)		(3,991)				(3,991)		(3,991)
	ED-AN	(327,065)	(327,065)											
	ED-ID	(13,437)	(13,437)											
	ED-WA	(1,780,636)	(1,780,636)											
8,4	GD-AA	(1,474,901)		(1,018,891)	(456,010)		(1,018,891)	(1,018,891)		(720,947)	(720,947)		(297,944)	(297,944)
4	GD-AN	(11,541)		(11,541)			(11,541)	(11,541)		(8,166)	(8,166)		(3,375)	(3,375)
	GD-OR	(1,233)			(1,233)									
Total Miscellaneous IT Intangible Plant - 3031		(28,320,543)	(19,804,188)	(5,911,780)	(2,604,575)	(5,907,789)	(5,911,780)	(5,911,780)	(4,180,233)	(4,180,233)	(4,180,233)	(1,727,556)	(1,731,547)	
Gas Underground Storage														
1	GD-AN	(239,869)		(239,869)			(239,869)	(239,869)		(169,923)	(169,923)		(69,946)	(69,946)
Total Gas Underground Storage		(239,869)		(239,869)			(239,869)	(239,869)		(169,923)	(169,923)		(69,946)	(69,946)
General Plant - 390200, 396200														
7,4	CD-AA	(217,906)	(155,906)	(43,038)	(18,962)		(43,038)	(43,038)		(30,453)	(30,453)		(12,585)	(12,585)
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	(64,555)	(64,555)											
	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		(407,871)	(341,273)	(47,636)	(18,962)	(4,598)	(43,038)	(47,636)	(3,634)	(30,453)	(34,087)	(964)	(12,585)	(13,549)
Total Accumulated Amortization		(39,403,240)	(30,120,489)	(6,529,662)	(2,753,089)	(173,594)	(6,352,077)	(6,529,662)	(121,374)	(4,494,799)	(4,616,173)	(52,220)	(1,857,278)	(1,913,489)

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

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-1A
For Month Ended January 31, 2015		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	
99		GD-OR / AS	849,864	0	0	0	0	0	0	0	0	849,864	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,939,110	0	0	2,818,315	2,818,315	0	0	778,014	778,014	0	342,781	
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	
		TOTAL ACCOUNT	6,870,751	384,267	706,567	3,075,758	4,166,592	577,218	92,936	841,360	1,511,514	849,864	342,781	1,192,645
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,469,181	1,441,940	2,163,504	3,863,737	7,469,181	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,235,182	0	0	0	0	2,235,182	0	0	0	2,235,182	0	
99		GD-OR / AS	3,526,625	0	0	0	0	0	0	0	0	3,526,625	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	77,202,918	0	0	55,236,372	55,236,372	0	0	15,248,348	15,248,348	0	6,718,198	
9		CD-WA / ID / AN	21,941,750	5,557,254	4,477,973	7,242,585	17,277,812	1,500,114	1,208,775	1,955,049	4,663,938	0	0	
		TOTAL ACCOUNT	112,375,656	6,999,194	6,641,477	66,342,694	79,983,365	3,735,296	1,208,775	17,203,397	22,147,468	3,526,625	6,718,198	10,244,823
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,902,224	3,266,238	14,649	5,621,337	8,902,224	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	617,987	0	0	0	0	0	0	426,918	426,918	0	191,069	
7		CD-AA	45,142,597	0	0	32,298,174	32,298,174	0	0	8,916,114	8,916,114	0	3,928,309	
9		CD-WA / ID / AN	207,138	30,366	57,102	75,641	163,109	8,197	15,414	20,418	44,029	0	0	
		TOTAL ACCOUNT	54,876,596	3,296,604	71,751	37,995,152	41,363,507	8,197	15,414	9,370,100	9,393,711	0	4,119,378	4,119,378
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	30,123,143	14,430,862	5,132,775	10,559,506	30,123,143	0	0	0	0	0	0	
99		GD-WA / ID / AN	9,410,443	0	0	0	0	6,166,272	1,893,652	1,350,519	9,410,443	0	0	
99		GD-OR / AS	2,881,107	0	0	0	0	0	0	0	0	2,881,107	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	566,854	0	0	405,567	405,567	0	0	111,959	111,959	0	49,328	
9		CD-WA / ID / AN	5,747,447	1,680,754	888,888	1,956,127	4,525,769	453,700	239,945	528,033	1,221,678	0	0	
		TOTAL ACCOUNT	48,728,994	16,111,616	6,021,663	12,921,200	35,054,479	6,619,972	2,133,597	1,990,511	10,744,080	2,881,107	49,328	2,930,435

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	397,918	10,739	14,745	372,434	397,918	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	
99		GD-OR / AS	57,227	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	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,957,287	110,869	137,772	2,080,045	2,328,686	29,928	37,190	561,483	628,601	0	0	
		TOTAL ACCOUNT	3,496,703	121,608	152,517	2,452,479	2,726,604	114,199	37,190	561,483	712,872	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,008,450	972,218	298,727	1,737,505	3,008,450	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	
99		GD-OR / AS	976,308	0	0	0	0	0	0	0	976,308	0	976,308	
8		GD-AA	2,283,136	0	0	0	0	0	0	1,577,236	1,577,236	0	705,900	
7		CD-AA	9,528,772	0	0	6,817,550	6,817,550	0	0	1,882,028	1,882,028	0	829,194	
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	
		TOTAL ACCOUNT	19,758,246	993,357	1,064,363	8,753,973	10,811,693	1,982,950	577,775	3,874,426	6,435,151	976,308	1,535,094	2,511,402
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	678,297	224,764	44,361	409,172	678,297	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	
99		GD-OR / AS	111,504	0	0	0	0	0	0	0	111,504	0	111,504	
8		GD-AA	237,849	0	0	0	0	0	0	164,311	164,311	0	73,538	
7		CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	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	
		TOTAL ACCOUNT	1,638,922	228,208	45,460	716,050	989,718	30,173	9,834	393,205	433,212	111,504	104,488	215,992

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	34,594,817	16,145,055	10,071,551	8,378,211	34,594,817	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,368,731	0	0	0	0	2,667,922	870,315	830,494	4,368,731	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	554,036	0	0	396,396	396,396	0	0	109,428	109,428	0	48,212	48,212
9		CD-WA / ID / AN	1,620,569	257,365	408,046	610,690	1,276,101	69,473	110,147	164,848	344,468	0	0	0
		TOTAL ACCOUNT	41,181,987	16,402,420	10,479,597	9,385,297	36,267,314	2,737,395	980,462	1,104,770	4,822,627	43,834	48,212	92,046
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	57,706,613	11,079,954	4,210,151	42,416,508	57,706,613	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	31,177,043	0	0	22,306,239	22,306,239	0	0	6,157,778	6,157,778	0	2,713,026	2,713,026
9		CD-WA / ID / AN	12,537,859	506,482	3,191,947	6,174,382	9,872,811	136,719	861,628	1,666,701	2,665,048	0	0	0
		TOTAL ACCOUNT	104,900,180	11,586,436	7,402,098	70,897,129	89,885,663	835,927	1,417,322	8,510,416	10,763,665	1,230,831	3,020,021	4,250,852
	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	412,374	0	0	295,041	295,041	0	0	81,448	81,448	0	35,885	35,885
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	505,617	3,926	2,299	377,571	383,796	1,060	0	82,509	83,569	2,367	35,885	38,252
		TOTAL GENERAL PLANT	394,333,652	56,127,636	32,587,792	212,917,303	301,632,731	16,642,387	6,473,305	43,932,177	67,047,869	9,679,667	15,973,385	25,653,052

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-1A
For Month Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN	10,439,288	153,179	0	10,286,109	10,439,288	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
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123
8		GD-AA	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
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0
		TOTAL ACCOUNT	21,129,736	153,179	0	16,782,730	16,935,909	1,022,594	181,037	1,792,498	2,996,129	426,123
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	6,899,834	5,229,619	23,524	1,646,691	6,899,834	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,432,132	0	0	0	0	0	0	1,680,165	1,680,165	0
7		CD-AA	56,935,860	0	0	40,735,899	40,735,899	0	0	11,245,402	11,245,402	0
9		CD-WA / ID / AN	100,830	0	42,245	37,153	79,398	0	11,403	10,029	21,432	0
		TOTAL ACCOUNT	66,368,656	5,229,619	65,769	42,419,743	47,715,131	0	11,403	12,935,596	12,946,999	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	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
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,382,508	0	0	3,135,553	3,135,553	0	0	865,589	865,589	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,395,265	0	0	3,135,553	3,135,553	0	0	877,115	877,115	1,231
	TOTAL		91,893,657	5,382,798	65,769	62,338,026	67,786,593	1,022,594	192,440	15,605,209	16,820,243	427,354

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-1A
For Month Ended January 31, 2015	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(49,830,060)	(35,651,913)	(9,841,935)	(4,336,212)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(2,023,363)	(1,593,277)	(430,086)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(52,399,817)</u>	<u>(37,636,119)</u>	<u>(10,379,939)</u>	<u>(4,383,759)</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 Month Ended January 31, 2015
Average of Monthly Averages Basis

Report ID: C-WKC-1A

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	1,337,399	729,359		2,066,758		729,359			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,283,061	699,725		1,982,786		699,725			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	16,443,254	7,555,089	2,287,384	26,285,727		6,036,934		1,518,155	2,287,384
1	154300 PLANT MATERIALS & OPER SUP-CS2	571,723	311,793		883,516		311,793			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,652,087	900,976		2,553,063		900,976			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	2,789	1,282	388	4,459		1,024		258	388
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(3,425)	(1,573)	(476)	(5,474)		(1,257)		(316)	(476)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	878	403	122	1,403		322		81	122
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	68,951,712			68,951,712	57,492,432		11,459,280		
TOTAL		90,239,478	10,197,054	2,287,418	102,723,950	57,492,432	8,678,876	11,459,280	1,518,178	2,287,418

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						