

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended November 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	23,080,318	14,162,312	8,918,006
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	23,080,318	14,162,312	8,918,006
G-APL	Gas Net Adjusted Rate Base	366,511,706	247,595,531	118,916,175
	RATE OF RETURN	6.297%	5.720%	7.499%

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended November 30, 2014
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
1	Input	System Contract Demand	01-01-2011 thru 12-31-2013	100.000%	70.270%	29.730%	
2	Input	Number of Customers Percent	11-01-2014 thru 11-30-2014	230,628 100.000%	152,947 66.318%	77,681 33.682%	
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2013 thru 11-30-2014	12,608,543 100.000%	8,075,898 64.051%	4,532,645 35.949%	
	Input	Jurisdictional 4-Factor Ratio	01-01-2013 thru 12-31-2013				
		Direct O & M Accounts 798 - 894		4,428,414	3,086,497	1,341,917	
		Direct O & M Accounts 901 - 935		7,145,528	6,725,788	419,740	
		Total		11,573,942	9,812,285	1,761,657	
		Percentage		100.000%	84.779%	15.221%	
		Direct Labor					
		Amount: Accounts 798 - 894		7,184,224	4,915,658	2,268,566	
		Amount: Accounts 901 - 935		2,925,452	2,275,129	650,323	
		Total		10,109,676	7,190,787	2,918,889	
		Percentage		100.000%	71.128%	28.872%	
		Total Number of Customers		228,433	151,676	76,757	
		Percentage		100.000%	66.398%	33.602%	
		Total Direct Plant		342,298,034	227,409,225	114,888,809	
		Percentage		100.000%	66.436%	33.564%	
4		Total Four Factor Allocators Percent		400.000%	288.741%	111.259%	
				100.000%	72.185%	27.815%	
6	Input	Actual Therms Purchased Percent	12-01-2013 thru 11-30-2014	259,756,598 100.000%	178,572,504 68.746%	81,184,094 31.254%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas

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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	XXXXXX
Adjustments	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	XXXXXX
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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Input	Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
Direct O & M Accts 580 - 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	XXXXXX
Total			21,348,073	0	14,463,446	6,884,627
Percentage			100.000%	0.000%	67.751%	32.249%
Direct Labor Accts 580 - 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	XXXXXX
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%

RESULTS OF OPERATIONS
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AVISTA UTILITIES

8	Total Percentages Average (GD AA)		400.000%	0.000%	274.929%	125.071%
			100.000%	0.000%	68.732%	31.268%
	Input		Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor	01-01-2013 thru 12-31-2013				
	Direct O & M Accts 580 - 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 580 - 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%
9	Total Percentages Average (CD AN/ID/WA)		400.000%	314.564%	85.436%	0.000%
			100.000%	78.641%	21.359%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
			100.000%	0.000%	80.700%	19.300%
10	Actual Annual Throughput Percent	01-01-2013 thru 12-31-2013	System	Washington	Idaho	
			250,528,153	173,901,125	76,627,028	
			100.000%	69.414%	30.586%	
11	Book Depreciation Percent	12-01-2013 thru 11-30-2014	16,745,587	11,405,266	5,340,321	
			100.000%	68.109%	31.891%	
12	Net Gas Plant (before DFIT) Percent	11-01-2014 thru 11-30-2014	426,738,445	289,533,610	137,204,835	
			100.000%	67.848%	32.152%	
13	G-PLT Net Gas General Plant Percent	11-01-2014 thru 11-30-2014	47,804,368	35,136,315	12,668,053	
			100.000%	73.500%	26.500%	

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14	Net Allocated Schedule M's Percent	12-01-2013 thru 11-30-2014	-19,757,144	-13,194,794	-6,562,350
			100.000%	66.785%	33.215%
99	Input Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12E
For Twelve Months Ended November 30, 2014		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	153,741,864	0	153,741,864	105,683,128	0	105,683,128	48,058,736	0	48,058,736
99	4812XX	Commercial - Firm & Interruptible	78,874,615	0	78,874,615	55,508,694	0	55,508,694	23,365,921	0	23,365,921
99	4813XX	Industrial-Firm	3,635,227	0	3,635,227	1,959,570	0	1,959,570	1,675,657	0	1,675,657
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	323,421	0	323,421	284,531	0	284,531	38,890	0	38,890
99	499XXX	Unbilled Revenue	1,628,652	0	1,628,652	1,152,873	0	1,152,873	475,779	0	475,779
		TOTAL SALES TO ULTIMATE CUSTOMERS	238,203,779	0	238,203,779	164,588,796	0	164,588,796	73,614,983	0	73,614,983
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	120,693,630	0	120,693,630	82,002,856	0	82,002,856	38,690,774	0	38,690,774
4	488000	Miscellaneous Service Revenues	22,834	0	22,834	12,590	0	12,590	10,244	0	10,244
99	489300	Transportation For Others	4,554,205	0	4,554,205	4,093,096	0	4,093,096	461,109	0	461,109
99	493000	Rent from Gas Property	2,375	0	2,375	2,375	0	2,375	0	0	0
4	495XXX	Other Gas Revenues	5,052,080	364,358	5,416,438	3,448,930	263,012	3,711,942	1,603,150	101,346	1,704,496
99	496100	Provision for Rate Refund	(1,495,061)	0	(1,495,061)	0	0	0	(1,495,061)	0	(1,495,061)
		TOTAL OTHER OPERATING REVENUES	128,830,063	364,358	129,194,421	89,559,847	263,012	89,822,859	39,270,216	101,346	39,371,562
		TOTAL GAS REVENUES	367,033,842	364,358	367,398,200	254,148,643	263,012	254,411,655	112,885,199	101,346	112,986,545
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	257,744,994	0	257,744,994	176,221,085	0	176,221,085	81,523,909	0	81,523,909
99	808XXX	Net Natural Gas Storage Transactions	(11,014,978)	0	(11,014,978)	(6,684,193)	0	(6,684,193)	(4,330,785)	0	(4,330,785)
99	811000	Gas Used for Products Extraction	(1,211,438)	0	(1,211,438)	(824,824)	0	(824,824)	(386,614)	0	(386,614)
10	813000	Other Gas Expenses	0	1,049,693	1,049,693	0	728,634	728,634	0	321,059	321,059
99	813010	Gas Technology Institute (GTI) Expenses	107,891	0	107,891	76,373	0	76,373	31,518	0	31,518
		TOTAL PRODUCTION EXPENSES	245,626,469	1,049,693	246,676,162	168,788,441	728,634	169,517,075	76,838,028	321,059	77,159,087
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	11,343	11,343	0	7,971	7,971	0	3,372	3,372
1	824000	Other Expenses	0	632,076	632,076	0	444,160	444,160	0	187,916	187,916
1	837000	Other Equipment	0	589,239	589,239	0	414,058	414,058	0	175,181	175,181
		TOTAL UNDERGROUND STORAGE OPER EXP	0	1,232,658	1,232,658	0	866,189	866,189	0	366,469	366,469
G-DEPX		Depreciation Expense-Underground Storage	0	563,810	563,810	0	396,189	396,189	0	167,621	167,621
G-AMTX		Amortization Expense-Underground Storage	0	228	228	0	160	160	0	68	68
G-OTX		Taxes Other Than FIT	0	282,241	282,241	0	198,331	198,331	0	83,910	83,910
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT	0	846,279	846,279	0	594,680	594,680	0	251,599	251,599
		TOTAL UNDERGROUND STORAGE EXPENSES	0	2,078,937	2,078,937	0	1,460,869	1,460,869	0	618,068	618,068

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AVISTA UTILITIES

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	381,876	1,230,310	1,612,186	262,952	788,026	1,050,978	118,924	442,284	561,208
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,552,037	951,732	3,503,769	1,925,548	609,594	2,535,142	626,489	342,138	968,627
3	875000	Measuring & Reg Sta Exp-General	114,507	0	114,507	80,331	0	80,331	34,176	0	34,176
3	876000	Measuring & Reg Sta Exp-Industrial	2,653	0	2,653	979	0	979	1,674	0	1,674
3	877000	Measuring & Reg Sta Exp-City Gate	178,380	145	178,525	84,221	93	84,314	94,159	52	94,211
3	878000	Meter & House Regulator Expenses	712,465	4,713	717,178	191,961	3,019	194,980	520,504	1,694	522,198
3	879000	Customer Installation Expenses	1,708,414	110,064	1,818,478	1,075,321	70,497	1,145,818	633,093	39,567	672,660
3	880000	Other Expenses	1,349,881	662,728	2,012,609	880,328	424,484	1,304,812	469,553	238,244	707,797
3	881000	Rents	0	31,541	31,541	0	20,202	20,202	0	11,339	11,339
MAINTENANCE											
3	885000	Supervision & Engineering	123,284	1,452	124,736	50,466	930	51,396	72,818	522	73,340
3	887000	Mains	2,216,245	0	2,216,245	1,605,775	0	1,605,775	610,470	0	610,470
3	889000	Measuring & Reg Sta Exp-General	173,053	0	173,053	113,680	0	113,680	59,373	0	59,373
3	890000	Measuring & Reg Sta Exp-Industrial	267,995	0	267,995	162,894	0	162,894	105,101	0	105,101
3	891000	Measuring & Reg Sta Exp-City Gate	67,086	0	67,086	36,066	0	36,066	31,020	0	31,020
3	892000	Services	1,717,314	8,223	1,725,537	978,434	5,267	983,701	738,880	2,956	741,836
3	893000	Meters & House Regulators	1,042,352	774,883	1,817,235	626,045	496,320	1,122,365	416,307	278,563	694,870
3	894000	Other Equipment	1,001	171,135	172,136	897	109,614	110,511	104	61,521	61,625
TOTAL DISTRIBUTION OPERATING EXP			12,608,543	3,946,926	16,555,469	8,075,898	2,528,046	10,603,944	4,532,645	1,418,880	5,951,525
G-DEPX		Depreciation Expense-Distribution	12,598,557	63,282	12,661,839	8,431,334	43,504	8,474,838	4,167,223	19,778	4,187,001
G-OTX		Taxes Other Than FIT	17,621,396	0	17,621,396	14,835,752	0	14,835,752	2,785,644	0	2,785,644
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			30,219,953	63,282	30,283,235	23,267,086	43,504	23,310,590	6,952,867	19,778	6,972,645
TOTAL DISTRIBUTION EXPENSES			42,828,496	4,010,208	46,838,704	31,342,984	2,571,550	33,914,534	11,485,512	1,438,658	12,924,170
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	207,909	207,909	0	137,881	137,881	0	70,028	70,028
2	902000	Meter Reading Expenses	1,724,906	60,216	1,785,122	1,551,937	39,934	1,591,871	172,969	20,282	193,251
G-903	903XXX	Customer Records & Collection Expenses	1,059,388	4,085,703	5,145,091	749,302	2,709,557	3,458,859	310,086	1,376,146	1,686,232
2	904000	Uncollectible Accounts	0	1,702,285	1,702,285	0	1,128,921	1,128,921	0	573,364	573,364
2	905000	Misc Customer Accounts	0	141,690	141,690	0	93,966	93,966	0	47,724	47,724
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,784,294	6,197,803	8,982,097	2,301,239	4,110,259	6,411,498	483,055	2,087,544	2,570,599
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,739,593	164,171	5,903,764	5,674,579	108,875	5,783,454	65,014	55,296	120,310
2	909000	Advertising	1,779	559,093	560,872	1,779	370,779	372,558	0	188,314	188,314

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2	910000	Misc Customer Service & Info Exp	0	96,619	96,619	0	64,076	64,076	0	32,543	32,543
		TOTAL CUSTOMER SERVICE & INFO EXP	5,741,372	819,883	6,561,255	5,676,358	543,730	6,220,088	65,014	276,153	341,167

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	
2	913000	Advertising	0	0	0	0	0	0	0	0	
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	108,695	6,387,100	6,495,795	69,213	4,610,528	4,679,741	39,482	1,776,572	1,816,054
4	921000	Office Supplies & Expenses	12	1,150,681	1,150,693	11	830,619	830,630	1	320,062	320,063
4	922000	Admin. Expenses Transferred - Credit	0	(20,628)	(20,628)	0	(14,890)	(14,890)	0	(5,738)	(5,738)
4	923000	Outside Services Employed	0	3,094,535	3,094,535	0	2,233,790	2,233,790	0	860,745	860,745
4	924000	Property Insurance Premium	0	334,852	334,852	0	241,713	241,713	0	93,139	93,139
4	925XXX	Injuries and Damages	6,122	856,360	862,482	6,080	618,163	624,243	42	238,197	238,239
4	926XXX	Employee Pensions and Benefits	63	405,224	405,287	63	292,511	292,574	0	112,713	112,713
4	928000	Regulatory Commission Expenses	819,232	203,729	1,022,961	588,878	147,062	735,940	230,354	56,667	287,021
4	930000	Miscellaneous General Expenses	43,798	972,678	1,016,476	31,022	702,128	733,150	12,776	270,550	283,326
4	931000	Rents	8,480	220,371	228,851	8,480	159,075	167,555	0	61,296	61,296
4	935000	Maintenance of General Plant	446,360	2,079,885	2,526,245	357,127	1,501,365	1,858,492	89,233	578,520	667,753
TOTAL ADMIN & GEN OPERATING EXP			1,432,762	15,684,787	17,117,549	1,060,874	11,322,064	12,382,938	371,888	4,362,723	4,734,611
G-DEPX		Depreciation Expense-General Plant	362,485	3,157,454	3,519,939	255,031	2,279,208	2,534,239	107,454	878,246	985,700
G-AMTX		Amortization Expense - General Plant - 303000	28,517	88,032	116,549	24,459	63,546	88,005	4,058	24,486	28,544
G-AMTX		Amortization Expense - Misc IT Intangible Plant	2,292	2,482,643	2,484,935	0	1,792,096	1,792,096	2,292	690,547	692,839
G-AMTX		Amortization Expense-General Plant - 390200, (0	5,720	5,720	0	4,129	4,129	0	1,591	1,591
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	(67,445)	0	(67,445)	(67,445)	0	(67,445)	0	0	0
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	0	0	0	0	0	0	0	0	0
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	407429	Reg Credit Decoupling Rebate	(10)	0	(10)	(10)	0	(10)	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			325,839	5,733,849	6,059,688	212,035	4,138,979	4,351,014	113,804	1,594,870	1,708,674
TOTAL ADMIN & GENERAL EXPENSES			1,758,601	21,418,636	23,177,237	1,272,909	15,461,043	16,733,952	485,692	5,957,593	6,443,285
TOTAL EXPENSES BEFORE FIT			298,739,232	35,575,160	334,314,392	209,381,931	24,876,085	234,258,016	89,357,301	10,699,075	100,056,376
NET OPERATING INCOME (LOSS) BEFORE FIT					33,083,808		20,153,639			12,930,169	
G-FIT		FEDERAL INCOME TAX			6,475,607			3,437,187		3,038,420	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended November 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT		DEFERRED FEDERAL INCOME TAX			3,562,359			2,575,667			986,692
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(34,476)			(21,527)			(12,949)
		GAS NET OPERATING INCOME (LOSS)			23,080,318			14,162,312			8,918,006

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended November 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand		100.000%		70.270%		29.730%		
G-ALL	2	Number of Customers		100.000%		66.318%		33.682%		
G-ALL	3	Direct Distribution Operating Expense		100.000%		64.051%		35.949%		
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		72.185%		27.815%		
G-ALL	10	Actual Annual Throughput		100.000%		69.414%		30.586%		
G-ALL	99	Not Allocated		0.000%		0.000%		0.000%		

RESULTS OF OPERATIONS
ALLOCATION OF PURCHASED GAS COSTS
For Twelve Months Ended November 30, 2014
Ending Balance Basis

Report ID:
G-804-12E

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	220,677,144	0	220,677,144	149,825,487	0	149,825,487	70,851,657	0	70,851,657
1	804001	Pipeline Demand Costs	25,646,400	0	25,646,400	18,021,725	0	18,021,725	7,624,675	0	7,624,675
1	804002	Transport Variable Charges	539,664	0	539,664	379,222	0	379,222	160,442	0	160,442
6	804010	Gas Costs - Fixed Hedge	(33,780)	0	(33,780)	(14,071)	0	(14,071)	(19,709)	0	(19,709)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	364,940	0	364,940	246,089	0	246,089	118,851	0	118,851
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	(878,922)	0	(878,922)	(613,565)	0	(613,565)	(265,357)	0	(265,357)
6	804700	Gas Costs - Offsystem Bookout	618,836	0	618,836	420,608	0	420,608	198,228	0	198,228
6	804711	Gas Costs - Offsystem Bookout Offset	(618,836)	0	(618,836)	(420,608)	0	(420,608)	(198,228)	0	(198,228)
6	804730	Gas Costs - Intracompany LDC Gas	9,800,035	0	9,800,035	6,773,084	0	6,773,084	3,026,951	0	3,026,951
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	245,727	0	245,727	489,351	0	489,351	(243,624)	0	(243,624)
99	805111	Amortize ID Holdback	(1,168,995)	0	(1,168,995)	0	0	0	(1,168,995)	0	(1,168,995)
99	805120	Gas Expense - Rate Deferrals	2,552,781	0	2,552,781	1,113,763	0	1,113,763	1,439,018	0	1,439,018
		TOTAL PURCHASED GAS COSTS	257,744,994	0	257,744,994	176,221,085	0	176,221,085	81,523,909	0	81,523,909

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	6	Actual Therms Purchased	100.000%	68.746%	31.254%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12E
For Twelve Months Ended November 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000 Customer Records & Collections	1,059,388	4,085,703	5,145,091	749,302	2,709,557	3,458,859	310,086	1,376,146	1,686,232
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		1,059,388	4,085,703	5,145,091	749,302	2,709,557	3,458,859	310,086	1,376,146	1,686,232

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.318%	33.682%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.848%	32.152%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended November 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi: Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	220,482	164,171	384,653	155,468	108,875	264,343	65,014	55,296	120,310
99	908600 Public Purpose Tariff Rider Expense Offset	5,327,060	0	5,327,060	5,327,060	0	5,327,060	0	0	0
99	908610 Limited Income Tax Refund Program	155,406	0	155,406	155,406	0	155,406	0	0	0
99	908690 Schedule 91 Amortization included in Unbilled	36,645	0	36,645	36,645	0	36,645	0	0	0
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	5,739,593	164,171	5,903,764	5,674,579	108,875	5,783,454	65,014	55,296	120,310

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.318%	33.682%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended November 30, 2014 Ending Balance 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 Cost of Debt		2.859%	2.876%
	Total Weighted Cost		2.859%	2.876%
G-APL	Net Rate Base	366,511,706	247,595,531	118,916,175
	Interest Deduction for FIT Calculation	10,498,785	7,078,756	3,420,029
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12E		
For Twelve Months Ended November 30, 2014				
Ending Balance Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	367,398,200	254,411,655	112,986,545
G-OPS	Operating & Maintenance Expense	297,125,190	206,001,732	91,123,458
G-OPS	Book Deprec/Amort and Reg Amortizations	19,285,565	13,222,201	6,063,364
G-OTX	Taxes Other than FIT	17,903,637	15,034,083	2,869,554
	Net Operating Income Before FIT	33,083,808	20,153,639	12,930,169
G-INT	Less: Interest Expense	10,498,785	7,078,756	3,420,029
G-SCM	Schedule M Adjustments	(4,083,291)	(3,254,350)	(828,941)
	Taxable Net Operating Income	18,501,732	9,820,533	8,681,199
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	6,475,607	3,437,187	3,038,420
G-DTE	Deferred FIT	3,562,359	2,575,667	986,692
99	411400 Amortized Investment Tax Credit	(34,476)	(21,527)	(12,949)
	Total FIT/Deferred FIT & ITC	10,003,490	5,991,327	4,012,163
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
For Twelve Months Ended November 30, 2014
Ending Balance Basis

Report ID:
G-SCM-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	12,991,850	6,361,169	19,353,019	8,710,824	4,578,832	13,289,656	4,281,026	1,782,337	6,063,363
12	997001	Contributions In Aid of Construction	0	252,444	252,444	0	171,278	171,278	0	81,166	81,166
2	997002	Injuries and Damages	0	(295,000)	(295,000)	0	(195,638)	(195,638)	0	(99,362)	(99,362)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	385,484	385,484	0	278,262	278,262	0	107,222	107,222
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	1,629,513	0	1,629,513	1,603,114	0	1,603,114	26,399	0	26,399
4	997015	Airplane Lease Payments	0	116,218	116,218	0	83,892	83,892	0	32,326	32,326
12	997016	Redemption Expense Amortization	0	346,954	346,954	0	235,401	235,401	0	111,553	111,553
4	997020	FAS87 Current Pension Accrual	0	188,355	188,355	0	135,964	135,964	0	52,391	52,391
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(67,629)	0	(67,629)	(67,629)	0	(67,629)	0	0	0
12	997032	Interest Rate Swaps	0	1,196,237	1,196,237	0	811,623	811,623	0	384,614	384,614
4	997033	DSM Tariff Rider	(411,587)	(1)	(411,588)	(342,511)	(1)	(342,512)	(69,076)	0	(69,076)
12	997048	AFUDC	0	(347,226)	(347,226)	0	(235,586)	(235,586)	0	(111,640)	(111,640)
11	997049	Tax Depreciation	0	(28,452,656)	(28,452,656)	0	(19,378,819)	(19,378,819)	0	(9,073,837)	(9,073,837)
1	997055	Deferred Gas Exchange	0	(1,250,010)	(1,250,010)	0	(878,382)	(878,382)	0	(371,628)	(371,628)
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	36,645	0	36,645	36,645	0	36,645	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,535,842	1,535,842	0	1,046,047	1,046,047	0	489,795	489,795
4	997081	Deferred Compensation	0	76,620	76,620	0	55,308	55,308	0	21,312	21,312
4	997082	Meal Disallowances	0	106,379	106,379	0	76,790	76,790	0	29,589	29,589
4	997083	Paid Time Off	0	95,694	95,694	0	69,077	69,077	0	26,617	26,617
2	997084	Customer Uncollectibles	0	(73,647)	(73,647)	0	(48,841)	(48,841)	0	(24,806)	(24,806)
99	997098	Provision for Rate Refund	1,495,061	0	1,495,061	0	0	0	1,495,061	0	1,495,061
		TOTAL SCHEDULE M ADJUSTMENTS	15,673,853	(19,757,144)	(4,083,291)	9,940,443	(13,194,793)	(3,254,350)	5,733,410	(6,562,351)	(828,941)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
G-ALL	2	Number of Customers	100.000%	66.318%	33.682%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	68.746%	31.254%
G-ALL	11	Book Depreciation	100.000%	68.109%	31.891%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.848%	32.152%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended November 30, 2014 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	4,432,344	2,960,141	1,472,203
99	410100	Deferred Federal Income Tax Exp	(925,876)	(417,541)	(508,335)
		SUBTOTAL	3,506,468	2,542,600	963,868
14	411100	Deferred Federal Income Tax Expense - Allocated	68,717	45,893	22,824
99	411100	Deferred Federal Income Tax Exp	(12,826)	(12,826)	0
		SUBTOTAL	55,891	33,067	22,824
		Total Deferred Federal Income Tax Expense	3,562,359	2,575,667	986,692

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.785%	33.215%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended November 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	282,241	282,241	0	198,331	198,331	0	83,910	83,910
		TOTAL UNDERGROUND STORAGE TAX	0	282,241	282,241	0	198,331	198,331	0	83,910	83,910
		DISTRIBUTION									
99	408110	State Excise Tax	6,262,809	0	6,262,809	6,262,809	0	6,262,809	0	0	0
99	408120	Municipal Occupation & License Tax	7,370,587	0	7,370,587	6,059,584	0	6,059,584	1,311,003	0	1,311,003
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	3,880,859	0	3,880,859	2,513,359	0	2,513,359	1,367,500	0	1,367,500
99	409100	State Income Tax	107,141	0	107,141	0	0	0	107,141	0	107,141
		TOTAL DISTRIBUTION TAX	17,621,396	0	17,621,396	14,835,752	0	14,835,752	2,785,644	0	2,785,644
		TOTAL TAXES OTHER THAN FIT	17,621,396	282,241	17,903,637	14,835,752	198,331	15,034,083	2,785,644	83,910	2,869,554

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
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RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Twelve Months Ended November 30, 2014		
Ending Balance Basis		

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,203,631	1,711,292	2,914,923	1,022,594	1,235,296	2,257,890	181,037	475,996	657,033
4	3031XX	Misc Intangible IT Plant (3031XX)	11,459	15,016,846	15,028,305	0	10,839,910	10,839,910	11,459	4,176,936	4,188,395
		TOTAL INTANGIBLE PLANT	1,215,090	16,728,138	17,943,228	1,022,594	12,075,206	13,097,800	192,496	4,652,932	4,845,428
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	466,805	466,805	0	328,024	328,024	0	138,781	138,781
1	351XXX	Structures & Improvements	0	1,603,497	1,603,497	0	1,126,777	1,126,777	0	476,720	476,720
1	352XXX	Wells	0	18,543,673	18,543,673	0	13,030,639	13,030,639	0	5,513,034	5,513,034
1	353000	Lines	0	1,044,477	1,044,477	0	733,954	733,954	0	310,523	310,523
1	354000	Compressor Station Equipment	0	11,730,722	11,730,722	0	8,243,178	8,243,178	0	3,487,544	3,487,544
1	355000	Measuring & Regulating Equipment	0	397,766	397,766	0	279,510	279,510	0	118,256	118,256
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,718,870	1,718,870	0	1,207,850	1,207,850	0	511,020	511,020
		TOTAL UNDERGROUND STORAGE PLANT	0	35,909,523	35,909,523	0	25,233,621	25,233,621	0	10,675,902	10,675,902
		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	806,716	0	806,716	539,668	0	539,668	267,048	0	267,048
6	376000	Mains	261,429,536	2,512,521	263,942,057	172,566,040	1,727,258	174,293,298	88,863,496	785,263	89,648,759
6	378000	Measuring & Reg Station Equip-General	5,301,319	125,845	5,427,164	3,214,725	86,513	3,301,238	2,086,594	39,332	2,125,926
6	379000	Measuring & Reg Station Equip-City Gate	6,216,946	0	6,216,946	1,909,502	0	1,909,502	4,307,444	0	4,307,444
6	380000	Services	175,771,357	0	175,771,357	120,545,095	0	120,545,095	55,226,262	0	55,226,262
6	381000	Meters	67,366,386	0	67,366,386	45,103,488	0	45,103,488	22,262,898	0	22,262,898
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	3,268,456	0	3,268,456	2,555,473	0	2,555,473	712,983	0	712,983
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	520,422,049	2,638,366	523,060,415	346,607,519	1,813,771	348,421,290	173,814,530	824,595	174,639,125
		GENERAL PLANT									
4	389XXX	Land & Land Rights	671,090	844,463	1,515,553	577,703	609,576	1,187,279	93,387	234,887	328,274
4	390XXX	Structures & Improvements	4,955,113	17,929,915	22,885,028	3,740,480	12,942,709	16,683,189	1,214,633	4,987,206	6,201,839
4	391XXX	Office Furniture & Equipment	23,726	10,580,798	10,604,524	8,237	7,637,749	7,645,986	15,489	2,943,049	2,958,538
4	392XXX	Transportation Equipment	8,613,040	1,928,500	10,541,540	6,554,962	1,392,088	7,947,050	2,058,078	536,412	2,594,490
4	393000	Stores Equipment	152,701	551,721	704,422	114,607	398,260	512,867	38,094	153,461	191,555
4	394000	Tools, Shop & Garage Equipment	2,642,074	3,843,984	6,486,058	2,038,698	2,774,780	4,813,478	603,376	1,069,204	1,672,580

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Twelve Months Ended November 30, 2014		
Ending Balance Basis		

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	62,831	283,128	345,959	47,386	204,376	251,762	15,445	78,752	94,197
4	396XXX	Power Operated Equipment	3,622,209	1,105,962	4,728,171	2,695,717	798,339	3,494,056	926,492	307,623	1,234,115
4	397XXX	Communications Equipment	2,248,110	8,441,039	10,689,149	826,613	6,093,164	6,919,777	1,421,497	2,347,875	3,769,372
4	398000	Miscellaneous Equipment	1,065	148,277	149,342	1,065	107,034	108,099	0	41,243	41,243
		TOTAL GENERAL PLANT	22,991,959	45,657,787	68,649,746	16,605,468	32,958,075	49,563,543	6,386,491	12,699,712	19,086,203
		TOTAL PLANT IN SERVICE	544,629,098	100,933,814	645,562,912	364,235,581	72,080,673	436,316,254	180,393,517	28,853,141	209,246,658
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,438,698)	(13,438,698)	0	(9,443,373)	(9,443,373)	0	(3,995,325)	(3,995,325)
G-ADEP		Distribution Plant	(175,196,568)	(1,478,072)	(176,674,640)	(116,230,066)	(1,016,115)	(117,246,181)	(58,966,502)	(461,957)	(59,428,459)
G-ADEP		General Plant	(6,982,407)	(13,815,881)	(20,798,288)	(4,419,929)	(9,972,993)	(14,392,922)	(2,562,478)	(3,842,888)	(6,405,366)
		TOTAL ACCUMULATED DEPRECIATION	(182,178,975)	(28,732,651)	(210,911,626)	(120,649,995)	(20,432,481)	(141,082,476)	(61,528,980)	(8,300,170)	(69,829,150)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(165,381)	(147,317)	(312,698)	(114,632)	(106,341)	(220,973)	(50,749)	(40,976)	(91,725)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(7,309,493)	(7,309,493)	0	(5,276,357)	(5,276,357)	0	(2,033,136)	(2,033,136)
G-AAAMT		Underground Storage	0	(239,841)	(239,841)	0	(168,536)	(168,536)	0	(71,305)	(71,305)
G-AAAMT		General Plant - 390200, 396200	(4,612)	(42,478)	(47,090)	(3,643)	(30,663)	(34,306)	(969)	(11,815)	(12,784)
		TOTAL ACCUMULATED AMORTIZATION	(169,993)	(7,739,129)	(7,909,122)	(118,275)	(5,581,897)	(5,700,172)	(51,718)	(2,157,232)	(2,208,950)
		TOTAL ACCUMULATED DEPR/AMORT	(182,348,968)	(36,471,780)	(218,820,748)	(120,768,270)	(26,014,378)	(146,782,648)	(61,580,698)	(10,457,402)	(72,038,100)
		NET GAS UTILITY PLANT before DFIT	362,280,130	64,462,034	426,742,164	243,467,311	46,066,295	289,533,606	118,812,819	18,395,739	137,208,558
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(75,550,202)	(75,550,202)	0	(51,259,301)	(51,259,301)	0	(24,290,901)	(24,290,901)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(19,413,990)	(19,413,990)	0	(13,995,303)	(13,995,303)	0	(5,418,687)	(5,418,687)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(108,306)	(108,306)	0	(78,181)	(78,181)	0	(30,125)	(30,125)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,025,417)	(1,025,417)	0	(695,725)	(695,725)	0	(329,692)	(329,692)
		TOTAL ACCUMULATED DFIT	0	(96,097,915)	(96,097,915)	0	(66,028,510)	(66,028,510)	0	(30,069,405)	(30,069,405)
		NET GAS UTILITY PLANT	362,280,130	(31,635,881)	330,644,249	243,467,311	(19,962,215)	223,505,096	118,812,819	(11,673,666)	107,139,153

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	68.746%	31.254%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.848%	32.152%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended November 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	362,280,130	(31,635,881)	330,644,249	243,467,311	(19,962,215)	223,505,096	118,812,819	(11,673,666)	107,139,153
	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	4,027,219	4,027,219	0	1,703,845	1,703,845
1	164100 Gas Inventory--Jackson Prairie	0	29,344,938	29,344,938	0	20,620,688	20,620,688	0	8,724,250	8,724,250
4	252000 Customer Advances	(81,232)	0	(81,232)	(11,804)	0	(11,804)	(69,428)	0	(69,428)
99	235199 Customer Deposits	(545,668)	0	(545,668)	(545,668)	0	(545,668)	0	0	0
C-WKC	Working Capital	0	1,418,355	1,418,355	0	0	0	0	1,418,355	1,418,355
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(626,900)	36,494,357	35,867,457	(557,472)	24,647,907	24,090,435	(69,428)	11,846,450	11,777,022
	NET RATE BASE	361,653,230	4,858,476	366,511,706	242,909,839	4,685,692	247,595,531	118,743,391	172,784	118,916,175

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended November 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	7,778,138	7,778,138											
Hydro (ED-AN)	8,218,250	8,218,250											
Other (ED-AN)	9,346,487	9,346,487											
Total Electric Production	25,342,875	25,342,875											
Electric Transmission													
ED-AN	10,347,217	10,347,217											
Total Electric Transmission	10,347,217	10,347,217											
Electric Distribution													
ED-AN	333	333											
ED-ID	14,411,455	14,411,455											
ED-WA	23,724,371	23,724,371											
Total Electric Distribution	38,136,159	38,136,159											
Gas Underground Storage													
1 GD-AN	563,810		563,810			563,810	563,810		396,189	396,189		167,621	167,621
GD-OR	113,840			113,840									
Total Gas Underground Storage	677,650		563,810	113,840		563,810	563,810		396,189	396,189		167,621	167,621
Gas Distribution													
6 GD-AN	63,282		63,282			63,282	63,282		43,504	43,504		19,778	19,778
GD-ID	4,167,223		4,167,223		4,167,223	4,167,223	4,167,223				4,167,223		4,167,223
GD-WA	8,431,334		8,431,334		8,431,334	8,431,334	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	12,598,557	63,282	12,661,839	8,431,334	43,504	8,474,838	4,167,223	19,778	4,187,001
General Plant													
ED-AN	2,661,755	2,661,755											
ED-ID	155,794	155,794											
ED-WA	1,001,199	1,001,199											
7,4 CD-AA	14,329,577	10,215,555	2,840,409	1,273,613		2,840,409	2,840,409		2,050,349	2,050,349		790,060	790,060
9,4 CD-AN	705,894	555,122	150,772			150,772	150,772		108,835	108,835		41,937	41,937
9 CD-ID	278,195	218,775	59,420		59,420	59,420	59,420				59,420		59,420
9 CD-WA	170,472	134,061	36,411		36,411	36,411	36,411	36,411					
8,4 GD-AA	193,961		133,313	60,648		133,313	133,313		96,232	96,232		37,081	37,081
4 GD-AN	32,960		32,960			32,960	32,960		23,792	23,792		9,168	9,168
GD-ID	48,034		48,034		48,034	48,034	48,034				48,034		48,034
GD-WA	218,620		218,620		218,620	218,620	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	362,485	3,157,454	3,519,939	255,031	2,279,208	2,534,239	107,454	878,246	985,700
Total Depreciation Expense	112,017,202	88,768,512	16,745,588	6,503,102	12,961,042	3,784,546	16,745,588	8,686,365	2,718,901	11,405,266	4,274,677	1,065,645	5,340,322

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended November 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	System Contract Demand	70.270%	29.730%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6	Actual Therms Purchased	68.746%	31.254%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
For Twelve Months Ended November 30, 2014
Ending Balance Basis

Report ID:
G-AMTX-12E

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	168,510	168,510												
Total Production/Transmission		1,086,910	1,086,910												
Distribution															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	2,844	2,844												
Total Distribution		26,997	26,997												
General Plant - 303000															
7,4	CD-AA	433,631	309,136	85,954	38,541		85,954	85,954		62,046	62,046		23,908	23,908	
9,4	CD-AN	9,729	7,651	2,078			2,078	2,078		1,500	1,500		578	578	
	GD-ID	4,058		4,058			4,058	4,058				4,058		4,058	
	GD-WA	24,459		24,459			24,459	24,459	24,459		24,459				
	GD-OR	7,989			7,989										
Total General Plant - 303000		479,866	316,787	116,549	46,530		28,517	88,032	116,549	24,459	63,546	88,005	4,058	24,486	28,544
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	10,975,488	7,824,426	2,175,561	975,501		2,175,561	2,175,561		1,570,429	1,570,429		605,132	605,132	
9,4	CD-AN	10,013	7,874	2,139			2,139	2,139		1,544	1,544		595	595	
9,4	CD-ID	10,730	8,438	2,292			2,292	2,292				2,292		2,292	
	ED-AN	195,420	195,420												
	ED-ID	4,747	4,747												
	ED-WA	771,512	771,512												
8,4	GD-AA	441,086		303,167	137,919		303,167	303,167		218,841	218,841		84,326	84,326	
4	GD-AN	1,776		1,776			1,776	1,776		1,282	1,282		494	494	
	GD-OR	250			250										
Total Miscellaneous IT Intangible Plant - 3031XX		12,411,022	8,812,417	2,484,935	1,113,670		2,292	2,482,643	2,484,935		1,792,096	1,792,096	2,292	690,547	692,839
Gas Underground Storage															
1	GD-AN	228		228			228	228		160	160		68	68	
Total Gas Underground Storage		228		228			228	228		160	160		68	68	
General Plant - 390200, 396200															
7,4	CD-AA	28,856	20,571	5,720	2,565		5,720	5,720		4,129	4,129		1,591	1,591	
4	ED-AN	9,859	9,859												
	GD-OR	2,616			2,616										
Total General Plant- 390200, 396200		41,331	30,430	5,720	5,181		5,720	5,720		4,129	4,129		1,591	1,591	
Total Amortization Expense		14,046,354	10,273,541	2,607,432	1,165,381		30,809	2,576,623	2,607,432	24,459	1,859,931	1,884,390	6,350	716,692	723,042

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 System Contract Demand	70.270%	29.730%
8 Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4 Jurisdictional 4-Factor Rat	72.185%	27.815%
9 Elec/Gas North 4-Factor	78.641%	21.359%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended November 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	(286,388,957)	(286,388,957)										
	Hydro (ED-AN)	(130,018,116)	(130,018,116)										
	Other (ED-AN)	(92,591,312)	(92,591,312)										
Total Electric Production	(508,998,385)	(508,998,385)											
Electric Transmission													
	ED-AN	(193,821,259)	(193,821,259)										
Total Electric Transmission	(193,821,259)	(193,821,259)											
Electric Distribution													
	ED-AN	261	261										
	ED-ID	(163,221,420)	(163,221,420)										
	ED-WA	(261,227,850)	(261,227,850)										
Total Electric Distribution	(424,449,009)	(424,449,009)											
Gas Underground Storage													
1	GD-AN	(13,438,698)	(13,438,698)		(13,438,698)	(13,438,698)		(9,443,373)	(9,443,373)		(3,995,325)	(3,995,325)	
	GD-OR	(619,193)		(619,193)									
Total Gas Underground Storage	(14,057,891)		(13,438,698)	(619,193)	(13,438,698)	(13,438,698)		(9,443,373)	(9,443,373)		(3,995,325)	(3,995,325)	
Gas Distribution													
6	GD-AN	(1,478,072)	(1,478,072)			(1,478,072)	(1,478,072)	(1,016,115)	(1,016,115)		(461,957)	(461,957)	
	GD-ID	(58,966,502)	(58,966,502)		(58,966,502)	(58,966,502)				(58,966,502)		(58,966,502)	
	GD-WA	(116,230,066)	(116,230,066)		(116,230,066)	(116,230,066)	(116,230,066)		(116,230,066)				
	GD-OR	(92,104,898)		(92,104,898)									
Total Gas Distribution	(268,779,538)		(176,674,640)	(92,104,898)	(175,196,568)	(1,478,072)	(176,674,640)	(116,230,066)	(1,016,115)	(117,246,181)	(58,966,502)	(461,957)	(59,428,459)
General Plant													
	ED-AN	(39,137,151)	(39,137,151)										
	ED-ID	(7,005,292)	(7,005,292)										
	ED-WA	(15,145,287)	(15,145,287)										
7,4	CD-AA	(42,775,740)	(30,494,825)	(8,479,007)	(3,801,908)	(8,479,007)	(8,479,007)		(6,120,571)	(6,120,571)		(2,358,436)	(2,358,436)
9,4	CD-AN	(11,474,727)	(9,023,840)	(2,450,887)		(2,450,887)	(2,450,887)		(1,769,173)	(1,769,173)		(681,714)	(681,714)
9	CD-ID	(5,165,226)	(4,061,985)	(1,103,241)		(1,103,241)	(1,103,241)				(1,103,241)		(1,103,241)
9	CD-WA	(2,476,842)	(1,947,813)	(529,029)		(529,029)	(529,029)	(529,029)		(529,029)			
8,4	GD-AA	(1,655,753)		(1,138,032)	(517,721)		(1,138,032)		(821,488)	(821,488)		(316,544)	(316,544)
4	GD-AN	(1,747,955)		(1,747,955)			(1,747,955)		(1,261,761)	(1,261,761)		(486,194)	(486,194)
	GD-ID	(1,459,237)		(1,459,237)			(1,459,237)				(1,459,237)		(1,459,237)
	GD-WA	(3,890,900)		(3,890,900)			(3,890,900)	(3,890,900)		(3,890,900)			
	GD-OR	(4,208,790)		(4,208,790)									
Total General Plant	(136,142,900)	(106,816,193)	(20,798,288)	(8,528,419)	(6,982,407)	(13,815,881)	(20,798,288)	(4,419,929)	(9,972,993)	(14,392,922)	(2,562,478)	(3,842,888)	(6,405,366)
Total Accumulated Depreciation	(1,546,248,982)	(1,234,084,846)	(210,911,626)	(101,252,510)	(182,178,975)	(28,732,651)	(210,911,626)	(120,649,995)	(20,432,481)	(141,082,476)	(61,528,980)	(8,300,170)	(69,829,150)

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 ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended November 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	System Contract Demand	70.270%	29.730%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6	Actual Therms Purchased	68.746%	31.254%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-12E
For Twelve Months Ended November 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000) ED-AN	(8,228,020)	(8,228,020)											
Misc Intangible Plt (303000 ED-AN	(861,859)	(861,859)											
Total Production/Transmission	(9,089,879)	(9,089,879)											
Distribution													
Franchises (302000) ED-WA	(119,070)	(119,070)											
Misc Intangible Plt (303000 ED-WA	(27,795)	(27,795)											
Total Distribution	(146,865)	(146,865)											
General Plant - 303000													
7,4 CD-AA	(671,252)	(478,536)	(133,055)	(59,661)		(133,055)	(133,055)		(96,046)	(96,046)		(37,009)	(37,009)
9,4 CD-AN	(66,771)	(52,509)	(14,262)			(14,262)	(14,262)		(10,295)	(10,295)		(3,967)	(3,967)
GD-ID	(50,749)		(50,749)		(50,749)	(50,749)					(50,749)		(50,749)
GD-WA	(114,632)		(114,632)		(114,632)	(114,632)		(114,632)		(114,632)			
GD-OR	(63,809)			(63,809)									
Total General Plant - 303000	(967,213)	(531,045)	(312,698)	(123,470)	(165,381)	(147,317)	(312,698)	(114,632)	(106,341)	(220,973)	(50,749)	(40,976)	(91,725)
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	(31,146,255)	(22,204,165)	(6,173,811)	(2,768,279)		(6,173,811)	(6,173,811)		(4,456,565)	(4,456,565)		(1,717,246)	(1,717,246)
9,4 CD-AN	(15,503)	(12,192)	(3,311)			(3,311)	(3,311)		(2,390)	(2,390)		(921)	(921)
9 CD-ID	(17,435)	(13,711)	(3,724)		(3,724)	(3,724)					(3,724)		(3,724)
ED-AN	(632,005)	(632,005)											
ED-ID	(12,843)	(12,843)											
ED-WA	(1,650,231)	(1,650,231)											
8,4 GD-AA	(1,630,987)		(1,121,010)	(509,977)		(1,121,010)	(1,121,010)		(809,201)	(809,201)		(311,809)	(311,809)
4 GD-AN	(11,361)		(11,361)			(11,361)	(11,361)		(8,201)	(8,201)		(3,160)	(3,160)
GD-OR	(1,213)			(1,213)									
Total Miscellaneous IT Intangible Plant - 3031	(35,117,833)	(24,525,147)	(7,313,217)	(3,279,469)		(7,309,493)	(7,313,217)		(5,276,357)	(5,276,357)		(2,033,136)	(2,036,860)
Gas Underground Storage													
1 GD-AN	(239,841)		(239,841)			(239,841)	(239,841)		(168,536)	(168,536)		(71,305)	(71,305)
Total Gas Underground Storage	(239,841)		(239,841)			(239,841)	(239,841)		(168,536)	(168,536)		(71,305)	(71,305)
General Plant - 390200, 396200													
7,4 CD-AA	(214,299)	(152,774)	(42,478)	(19,047)		(42,478)	(42,478)		(30,663)	(30,663)		(11,815)	(11,815)
9 CD-ID	(4,537)	(3,568)	(969)		(969)	(969)					(969)		(969)
9 CD-WA	(8,332)	(6,552)	(1,780)		(1,780)	(1,780)		(1,780)		(1,780)			
4 ED-AN	(63,230)	(63,230)											
ED-WA	(110,678)	(110,678)											
GD-WA	(1,863)		(1,863)		(1,863)	(1,863)		(1,863)		(1,863)			
GD-OR	(10,432)			(10,432)									
Total General Plant - 390200, 396200	(413,371)	(336,802)	(47,090)	(29,479)	(4,612)	(42,478)	(47,090)	(3,643)	(30,663)	(34,306)	(969)	(11,815)	(12,784)
Total Accumulated Amortization	(45,975,002)	(34,629,738)	(7,912,846)	(3,432,418)	(169,993)	(7,739,129)	(7,912,846)	(118,275)	(5,581,897)	(5,700,172)	(51,718)	(2,157,232)	(2,212,674)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-12E
For Twelve Months Ended November 30, 2014		
Ending Balance Basis		

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	System Contract Demand	70.270%	29.730%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%				

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	849,864	0	0	0	0	0	0	0	0	849,864	0	849,864
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,109	0	0	2,808,191	2,808,191	0	0	780,810	780,810	0	350,108	350,108
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	6,870,752	383,783	706,117	3,065,327	4,155,227	577,703	93,387	844,463	1,515,553	849,864	350,108	1,199,972
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,937,289	958,385	2,139,165	3,839,739	6,937,289	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,231,901	0	0	0	0	2,231,901	0	0	2,231,901	0	0	0
99		GD-OR / AS	3,562,994	0	0	0	0	0	0	0	0	3,562,994	0	3,562,994
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	80,583,774	0	0	57,448,172	57,448,172	0	0	15,973,316	15,973,316	0	7,162,286	7,162,286
9		CD-WA / ID / AN	21,910,257	5,554,389	4,472,116	7,203,940	17,230,445	1,508,579	1,214,633	1,956,600	4,679,812	0	0	0
		TOTAL ACCOUNT	115,226,215	6,512,774	6,611,281	68,491,851	81,615,906	3,740,480	1,214,633	17,929,916	22,885,029	3,562,994	7,162,286	10,725,280
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,358,650	3,286,943	14,649	6,057,058	9,358,650	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	624,552	0	0	0	0	0	0	429,267	429,267	0	195,285	195,285
7		CD-AA	51,076,398	0	0	36,412,364	36,412,364	0	0	10,124,364	10,124,364	0	4,539,670	4,539,670
9		CD-WA / ID / AN	207,139	30,327	57,027	75,542	162,896	8,237	15,489	20,517	44,243	0	0	0
		TOTAL ACCOUNT	61,273,389	3,317,270	71,676	42,544,964	45,933,910	8,237	15,489	10,580,798	10,604,524	0	4,734,955	4,734,955
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	29,544,287	14,425,611	4,983,945	10,134,731	29,544,287	0	0	0	0	0	0	0
99		GD-WA / ID / AN	9,230,328	0	0	0	0	6,127,810	1,816,971	1,285,547	9,230,328	0	0	0
99		GD-OR / AS	2,881,107	0	0	0	0	0	0	0	0	2,881,107	0	2,881,107
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	566,854	0	0	404,110	404,110	0	0	112,362	112,362	0	50,382	50,382
9		CD-WA / ID / AN	5,612,862	1,572,718	887,725	1,953,568	4,414,011	427,152	241,107	530,592	1,198,851	0	0	0
		TOTAL ACCOUNT	47,835,438	15,998,329	5,871,670	12,492,409	34,362,408	6,554,962	2,058,078	1,928,501	10,541,541	2,881,107	50,382	2,931,489

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	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	2,903,465	111,692	140,255	2,031,366	2,283,313	30,336	38,094	551,722	620,152	0	0	0
		TOTAL ACCOUNT	3,440,292	122,431	155,000	2,401,211	2,678,642	114,607	38,094	551,722	704,423	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,062,588	1,016,309	315,599	1,730,680	3,062,588	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,812,830	0	0	0	0	2,032,507	395,678	384,645	2,812,830	0	0	0
99		GD-OR / AS	985,207	0	0	0	0	0	0	0	0	985,207	0	985,207
8		GD-AA	2,226,592	0	0	0	0	0	0	1,530,381	1,530,381	0	696,211	696,211
7		CD-AA	9,445,252	0	0	6,733,520	6,733,520	0	0	1,872,238	1,872,238	0	839,494	839,494
9		CD-WA / ID / AN	1,266,959	22,794	764,715	208,840	996,349	6,191	207,698	56,721	270,610	0	0	0
		TOTAL ACCOUNT	19,799,428	1,039,103	1,080,314	8,673,040	10,792,457	2,038,698	603,376	3,843,985	6,486,059	985,207	1,535,705	2,520,912
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	810,382	236,229	58,744	515,409	810,382	0	0	0	0	0	0	0
99		GD-WA / ID / AN	141,307	0	0	0	0	45,985	14,997	80,325	141,307	0	0	0
99		GD-OR / AS	136,412	0	0	0	0	0	0	0	0	136,412	0	136,412
8		GD-AA	161,802	0	0	0	0	0	0	111,210	111,210	0	50,592	50,592
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	107,415	5,160	1,647	77,665	84,472	1,402	447	21,094	22,943	0	0	0
		TOTAL ACCOUNT	1,712,981	241,389	60,391	846,626	1,148,406	47,387	15,444	283,129	345,960	136,412	82,203	218,615

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	34,564,324	16,145,055	10,041,058	8,378,211	34,564,324	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,272,213	0	0	0	0	2,625,908	815,811	830,494	4,272,213	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	394,972	394,972	0	0	109,821	109,821	0	49,243	49,243
9		CD-WA / ID / AN	1,620,569	257,028	407,513	609,891	1,274,432	69,809	110,681	165,647	346,137	0	0	0
		TOTAL ACCOUNT	41,054,976	16,402,083	10,448,571	9,383,074	36,233,728	2,695,717	926,492	1,105,962	4,728,171	43,834	49,243	93,077
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	57,166,110	10,975,592	3,964,723	42,225,795	57,166,110	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,348,321	0	0	0	0	699,208	555,694	93,419	1,348,321	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	682,462	682,462	0	310,470	310,470
7		CD-AA	30,140,170	0	0	21,486,927	21,486,927	0	0	5,974,385	5,974,385	0	2,678,858	2,678,858
9		CD-WA / ID / AN	12,566,048	469,091	3,187,772	6,225,203	9,882,066	127,406	865,803	1,690,773	2,683,982	0	0	0
		TOTAL ACCOUNT	103,444,412	11,444,683	7,152,495	69,937,925	88,535,103	826,614	1,421,497	8,441,039	10,689,150	1,230,831	2,989,328	4,220,159
	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	742,664	0	0	529,445	529,445	0	0	147,211	147,211	0	66,008	66,008
9		CD-WA / ID / AN	9,978	3,921	0	3,926	7,847	1,065	0	1,066	2,131	0	0	0
		TOTAL ACCOUNT	835,907	3,921	2,299	611,970	618,190	1,065	0	148,277	149,342	2,367	66,008	68,375
		TOTAL GENERAL PLANT	401,493,790	55,465,766	32,159,814	218,448,397	306,073,977	16,605,470	6,386,490	45,657,792	68,649,752	9,749,843	17,020,218	26,770,061

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended November 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	7,284,546	153,179	0	7,131,367	7,284,546	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,424,193	0	0	6,005,607	6,005,607	0	0	1,669,844	1,669,844	0	748,742	
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	
		TOTAL ACCOUNT	17,532,551	153,179	0	13,289,583	13,442,762	1,022,594	181,037	1,711,293	2,914,924	426,123	748,742	1,174,865
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	6,819,935	5,169,823	23,524	1,626,588	6,819,935	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	2,329,519	0	0	0	0	0	0	1,601,125	1,601,125	0	728,394	
7		CD-AA	62,565,294	0	0	44,602,798	44,602,798	0	0	12,401,693	12,401,693	0	5,560,803	
9		CD-WA / ID / AN	100,830	0	42,189	37,104	79,293	0	11,459	10,078	21,537	0	0	
		TOTAL ACCOUNT	71,815,578	5,169,823	65,713	46,266,490	51,502,026	0	11,459	14,012,896	14,024,355	0	6,289,197	6,289,197
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	12,388	0	0	12,388	12,388	0	0	0	0	0	0	
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	5,006,680	0	0	3,569,262	3,569,262	0	0	992,424	992,424	0	444,994	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,031,825	0	0	3,581,650	3,581,650	0	0	1,003,950	1,003,950	1,231	444,994	446,225
	TOTAL		94,379,954	5,323,002	65,713	63,137,723	68,526,438	1,022,594	192,496	16,728,139	17,943,229	427,354	7,482,933	7,910,287

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended November 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(95,768,095)	(68,273,075)	(18,983,152)	(8,511,868)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(2,017,123)	(1,586,286)	(430,837)	0
7	283750 CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
	Total	<u>(98,331,613)</u>	<u>(70,248,886)</u>	<u>(19,522,295)</u>	<u>(8,560,432)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended November 30, 2014
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP	1,310,837	699,958		2,010,795		699,958			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,492,167	796,784		2,288,951		796,784			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	16,093,338	7,346,608	2,286,573	25,726,519		5,928,179		1,418,429	2,286,573
1	154300 PLANT MATERIALS & OPER SUP-CS2	567,431	302,995		870,426		302,995			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,616,468	863,158		2,479,626		863,158			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	(595)	(271)	(85)	(951)		(219)		(52)	(85)
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(34)	(15)	(5)	(54)		(12)		(3)	(5)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	(219)	(100)	(31)	(350)		(81)		(19)	(31)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	8,280,527			8,280,527	8,280,527		0		
TOTAL		29,359,920	10,009,117	2,286,452	41,655,489	8,280,527	8,590,762	0	1,418,355	2,286,452

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						