

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	22,413,990	13,485,240	8,928,750
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	22,413,990	13,485,240	8,928,750
G-APL	Gas Net Adjusted Rate Base	352,057,704	237,536,373	114,521,331
	RATE OF RETURN	6.367%	5.677%	7.797%

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 January 31, 2015
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2011 thru 12-31-2013	100.000%	70.840%	29.160%
2	Input	Number of Customers - AMA Percent	02-01-2014 thru 01-31-2015	229,448 100.000%	152,247 66.354%	77,201 33.646%
3	G-OPS	Direct Distribution Operating Expense Percent	02-01-2014 thru 01-31-2015	12,823,140 100.000%	8,112,623 63.265%	4,710,517 36.735%
	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	02-01-2014 thru 01-31-2015	250,406,285 100.000%	171,752,804 68.590%	78,653,481 31.410%

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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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
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AVISTA UTILITIES

Input		01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		67,621,722	60,416,061	7,205,661	0
	Direct O & M Accts 901 - 935		38,441,898	32,202,921	6,238,977	0
	Adjustments		0	0	0	0
	Total		106,063,620	92,618,982	13,444,638	0
	Percentage		100.000%	87.324%	12.676%	0.000%
	Direct Labor Accts 580 - 894		61,766,029	49,821,911	11,944,118	0
	Direct Labor Accts 901 - 935		3,969,931	3,522,548	447,383	0
	Total		65,735,960	53,344,459	12,391,501	0
	Percentage		100.000%	81.150%	18.850%	0.000%
	Number of Customers at		601,722	370,194	231,528	0
	Percentage		100.000%	61.522%	38.478%	0.000%
	Net Direct Plant		2,563,811,758	2,178,697,585	385,114,173	0
	Percentage		100.000%	84.979%	15.021%	0.000%
	Total Percentages		400.000%	314.975%	85.025%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.744%	21.256%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2014 thru 12-31-2014	100.000%	0.000%	80.900%	19.100%
10	Actual Annual Throughput Percent	01-01-2014 thru 12-31-2014	System	Washington	Idaho	
			247,081,167	170,084,636	76,996,531	
			100.000%	68.838%	31.162%	
11	Book Depreciation Percent	02-01-2014 thru 01-31-2015	16,882,166	11,458,811	5,423,355	
			100.000%	67.875%	32.125%	
12	Net Gas Plant (before DFIT) - AMA Percent	01-01-2014 thru 01-31-2015	416,816,218	281,872,096	134,944,122	
			100.000%	67.625%	32.375%	
13	G-PLT Net Gas General Plant - AMA Percent	01-01-2014 thru 01-31-2015	47,434,647	34,515,684	12,918,963	
			100.000%	72.765%	27.235%	
14	Net Allocated Schedule M's - AMA Percent	02-01-2014 thru 01-31-2015	-59,942,955	-40,422,881	-19,520,074	
			100.000%	67.436%	32.564%	

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2015
Average of Monthly Averages Basis

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AVISTA UTILITIES

99 Input Not Allocated

0.000%

0.000%

0.000%

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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
REVENUES											
SALES OF GAS:											
99	480000	Residential	151,114,020	0	151,114,020	104,247,917	0	104,247,917	46,866,103	0	46,866,103
99	4812XX	Commercial - Firm & Interruptible	76,664,697	0	76,664,697	54,093,235	0	54,093,235	22,571,462	0	22,571,462
99	4813XX	Industrial-Firm	3,631,876	0	3,631,876	1,968,057	0	1,968,057	1,663,819	0	1,663,819
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	310,880	0	310,880	272,238	0	272,238	38,642	0	38,642
99	499XXX	Unbilled Revenue	102,348	0	102,348	273,525	0	273,525	(171,177)	0	(171,177)
TOTAL SALES TO ULTIMATE CUSTOMERS			231,823,821	0	231,823,821	160,854,972	0	160,854,972	70,968,849	0	70,968,849
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	119,784,223	0	119,784,223	81,335,800	0	81,335,800	38,448,423	0	38,448,423
4	488000	Miscellaneous Service Revenues	22,589	0	22,589	12,309	0	12,309	10,280	0	10,280
99	489300	Transportation For Others	4,528,559	0	4,528,559	4,054,087	0	4,054,087	474,472	0	474,472
99	493000	Rent from Gas Property	2,375	0	2,375	2,375	0	2,375	0	0	0
4	495XXX	Other Gas Revenues	4,802,080	386,067	5,188,147	3,270,805	273,173	3,543,978	1,531,275	112,894	1,644,169
99	496100	Provision for Rate Refund	(219,529)	0	(219,529)	0	0	0	(219,529)	0	(219,529)
TOTAL OTHER OPERATING REVENUES			128,920,297	386,067	129,306,364	88,675,376	273,173	88,948,549	40,244,921	112,894	40,357,815
TOTAL GAS REVENUES			360,744,118	386,067	361,130,185	249,530,348	273,173	249,803,521	111,213,770	112,894	111,326,664
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	247,757,151	0	247,757,151	169,578,342	0	169,578,342	78,178,809	0	78,178,809
99	808XXX	Net Natural Gas Storage Transactions	(6,850,366)	0	(6,850,366)	(3,814,257)	0	(3,814,257)	(3,036,109)	0	(3,036,109)
99	811000	Gas Used for Products Extraction	(1,039,316)	0	(1,039,316)	(704,268)	0	(704,268)	(335,048)	0	(335,048)
10	813000	Other Gas Expenses	0	998,063	998,063	0	687,047	687,047	0	311,016	311,016
99	813010	Gas Technology Institute (GTI) Expenses	103,840	0	103,840	73,354	0	73,354	30,486	0	30,486
TOTAL PRODUCTION EXPENSES			239,971,309	998,063	240,969,372	165,133,171	687,047	165,820,218	74,838,138	311,016	75,149,154
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	9,307	9,307	0	6,593	6,593	0	2,714	2,714
1	824000	Other Expenses	0	649,978	649,978	0	460,444	460,444	0	189,534	189,534
1	837000	Other Equipment	0	571,556	571,556	0	404,890	404,890	0	166,666	166,666
TOTAL UNDERGROUND STORAGE OPER EXP			0	1,230,841	1,230,841	0	871,927	871,927	0	358,914	358,914
G-DEPX		Depreciation Expense-Underground Storage	0	571,221	571,221	0	404,653	404,653	0	166,568	166,568
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	161	161	0	66	66
G-OTX		Taxes Other Than FIT	0	274,304	274,304	0	194,317	194,317	0	79,987	79,987
TOTAL UG STORAGE DEPR/AMRT/NON-FIT			0	845,752	845,752	0	599,131	599,131	0	246,621	246,621

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended January 31, 2015	
Average of Monthly Averages Basis	
Ref/Basis Account Description	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL UNDERGROUND STORAGE EXPENSES	0	2,076,593	2,076,593	0	1,471,058	1,471,058	0	605,535	605,535

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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	390,350	1,137,339	1,527,689	272,782	719,538	992,320	117,568	417,801	535,369
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,579,050	921,855	3,500,905	1,940,792	583,212	2,524,004	638,258	338,643	976,901
3	875000	Measuring & Reg Sta Exp-General	110,996	0	110,996	76,915	0	76,915	34,081	0	34,081
3	876000	Measuring & Reg Sta Exp-Industrial	3,269	0	3,269	1,595	0	1,595	1,674	0	1,674
3	877000	Measuring & Reg Sta Exp-City Gate	150,229	145	150,374	68,925	92	69,017	81,304	53	81,357
3	878000	Meter & House Regulator Expenses	643,587	12,297	655,884	134,052	7,780	141,832	509,535	4,517	514,052
3	879000	Customer Installation Expenses	1,676,342	122,678	1,799,020	1,057,973	77,612	1,135,585	618,369	45,066	663,435
3	880000	Other Expenses	1,367,890	674,582	2,042,472	895,501	426,774	1,322,275	472,389	247,808	720,197
3	881000	Rents	4,563	32,086	36,649	4,563	20,299	24,862	0	11,787	11,787
		MAINTENANCE									
3	885000	Supervision & Engineering	113,845	1,452	115,297	51,542	919	52,461	62,303	533	62,836
3	887000	Mains	2,194,521	0	2,194,521	1,584,201	0	1,584,201	610,320	0	610,320
3	889000	Measuring & Reg Sta Exp-General	186,932	0	186,932	121,754	0	121,754	65,178	0	65,178
3	890000	Measuring & Reg Sta Exp-Industrial	302,927	0	302,927	152,546	0	152,546	150,381	0	150,381
3	891000	Measuring & Reg Sta Exp-City Gate	61,357	0	61,357	33,320	0	33,320	28,037	0	28,037
3	892000	Services	1,885,239	5,085	1,890,324	1,023,395	3,217	1,026,612	861,844	1,868	863,712
3	893000	Meters & House Regulators	1,151,083	747,654	1,898,737	691,911	473,003	1,164,914	459,172	274,651	733,823
3	894000	Other Equipment	960	180,071	181,031	856	113,922	114,778	104	66,149	66,253
		TOTAL DISTRIBUTION OPERATING EXP	12,823,140	3,835,244	16,658,384	8,112,623	2,426,368	10,538,991	4,710,517	1,408,876	6,119,393
G-DEPX		Depreciation Expense-Distribution	12,721,171	63,630	12,784,801	8,518,269	43,644	8,561,913	4,202,902	19,986	4,222,888
G-OTX		Taxes Other Than FIT	17,275,187	0	17,275,187	14,722,377	0	14,722,377	2,552,810	0	2,552,810
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	29,996,358	63,630	30,059,988	23,240,646	43,644	23,284,290	6,755,712	19,986	6,775,698
		TOTAL DISTRIBUTION EXPENSES	42,819,498	3,898,874	46,718,372	31,353,269	2,470,012	33,823,281	11,466,229	1,428,862	12,895,091

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	196,635	196,635	0	130,475	130,475	0	66,160	66,160
2	902000	Meter Reading Expenses	1,692,390	52,095	1,744,485	1,531,545	34,567	1,566,112	160,845	17,528	178,373
G-903	903XXX	Customer Records & Collection Expenses	1,041,155	3,951,291	4,992,446	733,744	2,621,840	3,355,584	307,411	1,329,451	1,636,862
2	904000	Uncollectible Accounts	0	1,731,504	1,731,504	0	1,148,922	1,148,922	0	582,582	582,582
2	905000	Misc Customer Accounts	0	116,895	116,895	0	77,565	77,565	0	39,330	39,330
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,733,545	6,048,420	8,781,965	2,265,289	4,013,369	6,278,658	468,256	2,035,051	2,503,307
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,374,491	164,013	5,538,504	5,310,098	108,829	5,418,927	64,393	55,184	119,577
2	909000	Advertising	1,504	560,163	561,667	1,504	371,691	373,195	0	188,472	188,472
2	910000	Misc Customer Service & Info Exp	0	117,328	117,328	0	77,852	77,852	0	39,476	39,476
TOTAL CUSTOMER SERVICE & INFO EXP			5,375,995	841,504	6,217,499	5,311,602	558,372	5,869,974	64,393	283,132	347,525
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0

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For Twelve Months Ended 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	107,013	6,551,286	6,658,299	67,800	4,635,559	4,703,359	39,213	1,915,727	1,954,940
4	921000	Office Supplies & Expenses	7	1,179,193	1,179,200	6	834,373	834,379	1	344,820	344,821
4	922000	Admin. Expenses Transferred - Credit	0	(21,085)	(21,085)	0	(14,919)	(14,919)	0	(6,166)	(6,166)
4	923000	Outside Services Employed	0	3,208,779	3,208,779	0	2,270,468	2,270,468	0	938,311	938,311
4	924000	Property Insurance Premium	0	330,174	330,174	0	233,625	233,625	0	96,549	96,549
4	925XXX	Injuries and Damages	6,124	884,740	890,864	6,081	626,024	632,105	43	258,716	258,759
4	926XXX	Employee Pensions and Benefits	63	682,721	682,784	63	483,080	483,143	0	199,641	199,641
4	928000	Regulatory Commission Expenses	800,665	195,394	996,059	566,731	138,257	704,988	233,934	57,137	291,071
4	930000	Miscellaneous General Expenses	40,310	946,017	986,327	27,845	669,383	697,228	12,465	276,634	289,099
4	931000	Rents	8,482	227,509	235,991	8,482	160,981	169,463	0	66,528	66,528
4	935000	Maintenance of General Plant	455,968	2,217,148	2,673,116	358,033	1,568,810	1,926,843	97,935	648,338	746,273
TOTAL ADMIN & GEN OPERATING EXP			1,418,632	16,401,876	17,820,508	1,035,041	11,605,641	12,640,682	383,591	4,796,235	5,179,826
G-DEPX		Depreciation Expense-General Plant	364,483	3,161,661	3,526,144	255,117	2,237,128	2,492,245	109,366	924,533	1,033,899
G-AMTX		Amortization Expense - General Plant - 303000	28,692	97,496	126,188	24,634	68,986	93,620	4,058	28,510	32,568
G-AMTX		Amortization Expense - Misc IT Intangible Plant	2,281	2,595,020	2,597,301	0	1,836,184	1,836,184	2,281	758,836	761,117
G-AMTX		Amortization Expense-General Plant - 390200, 3	0	5,700	5,700	0	4,033	4,033	0	1,667	1,667
99	407X28	Reg Credit/Debit Res Decoupling Def Rev	478,608	0	478,608	478,608	0	478,608	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			551,061	5,859,877	6,410,938	611,023	4,146,331	4,757,354	(59,962)	1,713,546	1,653,584
TOTAL ADMIN & GENERAL EXPENSES			1,969,693	22,261,753	24,231,446	1,646,064	15,751,972	17,398,036	323,629	6,509,781	6,833,410
TOTAL EXPENSES BEFORE FIT			292,870,040	36,125,207	328,995,247	205,709,395	24,951,830	230,661,225	87,160,645	11,173,377	98,334,022
NET OPERATING INCOME (LOSS) BEFORE FIT					32,134,938		19,142,296			12,992,642	
G-FIT		FEDERAL INCOME TAX			(9,746,518)			(7,191,379)		(2,555,139)	
G-FIT		DEFERRED FEDERAL INCOME TAX			19,501,134			12,869,639		6,631,495	
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(33,668)			(21,204)		(12,464)	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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)			22,413,990			13,485,240			8,928,750

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand		100.000%		70.840%		29.160%
G-ALL	2	Number of Customers - AMA		100.000%		66.354%		33.646%
G-ALL	3	Direct Distribution Operating Expense		100.000%		63.265%		36.735%
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
ALLOCATION OF PURCHASED GAS COSTS
For Twelve Months Ended January 31, 2015
Average of Monthly Averages Basis

Report ID:
G-804-12A

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	211,133,185	0	211,133,185	143,052,709	0	143,052,709	68,080,476	0	68,080,476
1	804001	Pipeline Demand Costs	26,796,401	0	26,796,401	18,867,901	0	18,867,901	7,928,500	0	7,928,500
1	804002	Transport Variable Charges	567,740	0	567,740	401,220	0	401,220	166,520	0	166,520
6	804010	Gas Costs - Fixed Hedge	74,689	0	74,689	60,243	0	60,243	14,446	0	14,446
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	362,908	0	362,908	244,386	0	244,386	118,522	0	118,522
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	(591,333)	0	(591,333)	(412,292)	0	(412,292)	(179,041)	0	(179,041)
6	804700	Gas Costs - Offsystem Bookout	1,444,058	0	1,444,058	994,723	0	994,723	449,335	0	449,335
6	804711	Gas Costs - Offsystem Bookout Offset	(1,444,058)	0	(1,444,058)	(994,723)	0	(994,723)	(449,335)	0	(449,335)
6	804730	Gas Costs - Intracompany LDC Gas	12,712,882	0	12,712,882	8,780,048	0	8,780,048	3,932,834	0	3,932,834
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(1,632,922)	0	(1,632,922)	(575,362)	0	(575,362)	(1,057,560)	0	(1,057,560)
99	805111	Amortize ID Holdback	(955,088)	0	(955,088)	0	0	0	(955,088)	0	(955,088)
99	805120	Gas Expense - Rate Deferrals	(711,311)	0	(711,311)	(840,511)	0	(840,511)	129,200	0	129,200
		TOTAL PURCHASED GAS COSTS	247,757,151	0	247,757,151	169,578,342	0	169,578,342	78,178,809	0	78,178,809

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	6	Actual Therms Purchased	100.000%	68.590%	31.410%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12A
For Twelve Months 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	1,041,155	3,951,291	4,992,446	733,744	2,621,840	3,355,584	307,411	1,329,451	1,636,862
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			1,041,155	3,951,291	4,992,446	733,744	2,621,840	3,355,584	307,411	1,329,451	1,636,862

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.354%	33.646%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.625%	32.375%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months 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	215,106	164,013	379,119	150,713	108,829	259,542	64,393	55,184	119,577
99	908600	Public Purpose Tariff Rider Expense Offset	5,247,175	0	5,247,175	5,247,175	0	5,247,175	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	(243,196)	0	(243,196)	(243,196)	0	(243,196)	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			5,374,491	164,013	5,538,504	5,310,098	108,829	5,418,927	64,393	55,184	119,577

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.354%	33.646%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months 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	352,057,704	237,536,373	114,521,331
	Interest Deduction for FIT Calculation	9,992,288	6,734,156	3,258,132
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended January 31, 2015				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	361,130,185	249,803,521	111,326,664
G-OPS	Operating & Maintenance Expense	291,678,569	202,020,450	89,658,119
G-OPS	Book Deprec/Amort and Reg Amortizations	19,767,187	13,724,081	6,043,106
G-OTX	Taxes Other than FIT	17,549,491	14,916,694	2,632,797
	Net Operating Income Before FIT	32,134,938	19,142,296	12,992,642
G-INT	Less: Interest Expense	9,992,288	6,734,156	3,258,132
G-SCM	Schedule M Adjustments	(49,989,844)	(32,954,937)	(17,034,907)
	Taxable Net Operating Income	(27,847,194)	(20,546,797)	(7,300,397)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(9,746,518)	(7,191,379)	(2,555,139)
G-DTE	Deferred FIT	19,501,134	12,869,639	6,631,495
99	411400 Amortized Investment Tax Credit	(33,668)	(21,204)	(12,464)
	Total FIT/Deferred FIT & ITC	9,720,948	5,657,056	4,063,892
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
For Twelve Months Ended January 31, 2015
Average of Monthly Averages Basis

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	13,116,627	6,494,955	19,611,582	8,798,020	4,594,789	13,392,809	4,318,607	1,900,166	6,218,773
12	997001	Contributions In Aid of Construction	0	335,709	335,709	0	227,023	227,023	0	108,686	108,686
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	381,352	381,352	0	269,837	269,837	0	111,515	111,515
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(3,299,321)	0	(3,299,321)	(1,415,873)	0	(1,415,873)	(1,883,448)	0	(1,883,448)
4	997015	Airplane Lease Payments	0	117,457	117,457	0	83,110	83,110	0	34,347	34,347
12	997016	Redemption Expense Amortization	0	336,482	336,482	0	227,546	227,546	0	108,936	108,936
4	997020	FAS87 Current Pension Accrual	0	113,153	113,153	0	80,065	80,065	0	33,088	33,088
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	479,188	0	479,188	479,188	0	479,188	0	0	0
12	997032	Interest Rate Swaps	0	1,190,129	1,190,129	0	804,825	804,825	0	385,304	385,304
4	997033	DSM Tariff Rider	(144,049)	(1)	(144,050)	(150,193)	(1)	(150,194)	6,144	0	6,144
12	997048	AFUDC	0	(408,472)	(408,472)	0	(276,229)	(276,229)	0	(132,243)	(132,243)
11	997049	Tax Depreciation	0	(43,302,529)	(43,302,529)	0	(29,391,592)	(29,391,592)	0	(13,910,937)	(13,910,937)
1	997055	Deferred Gas Exchange	0	(250,010)	(250,010)	0	(177,107)	(177,107)	0	(72,903)	(72,903)
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	(243,196)	0	(243,196)	(243,196)	0	(243,196)	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,476,498	1,476,498	0	1,002,173	1,002,173	0	474,325	474,325
4	997081	Deferred Compensation	0	(55,684)	(55,684)	0	(39,401)	(39,401)	0	(16,283)	(16,283)
4	997082	Meal Disallowances	0	110,655	110,655	0	78,297	78,297	0	32,358	32,358
4	997083	Paid Time Off	0	97,842	97,842	0	69,231	69,231	0	28,611	28,611
2	997084	Customer Uncollectibles	0	30,809	30,809	0	20,443	20,443	0	10,366	10,366
99	997098	Provision for Rate Refund	43,862	0	43,862	0	0	0	43,862	0	43,862
12	997101	Repairs 481 (a)	0	(26,611,300)	(26,611,300)	0	(17,995,892)	(17,995,892)	0	(8,615,408)	(8,615,408)
		TOTAL SCHEDULE M ADJUSTMENTS	9,953,111	(59,942,955)	(49,989,844)	7,467,946	(40,422,883)	(32,954,937)	2,485,165	(19,520,072)	(17,034,907)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.840%	29.160%
G-ALL	2	Number of Customers - AMA	100.000%	66.354%	33.646%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	68.590%	31.410%
G-ALL	11	Book Depreciation	100.000%	67.875%	32.125%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.625%	32.375%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months 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	18,419,442	12,421,335	5,998,107
99	410100	Deferred Federal Income Tax Exp	1,022,111	380,407	641,704
		SUBTOTAL	19,441,553	12,801,742	6,639,811
14	411100	Deferred Federal Income Tax Expense - Allocated	(25,538)	(17,222)	(8,316)
99	411100	Deferred Federal Income Tax Exp	85,119	85,119	0
		SUBTOTAL	59,581	67,897	(8,316)
		Total Deferred Federal Income Tax Expense	19,501,134	12,869,639	6,631,495

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.436%	32.564%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months 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	274,304	274,304	0	194,317	194,317	0	79,987	79,987
		TOTAL UNDERGROUND STORAGE TAX	0	274,304	274,304	0	194,317	194,317	0	79,987	79,987
		DISTRIBUTION									
99	408110	State Excise Tax	6,154,054	0	6,154,054	6,154,054	0	6,154,054	0	0	0
99	408120	Municipal Occupation & License Tax	7,217,419	0	7,217,419	5,940,399	0	5,940,399	1,277,020	0	1,277,020
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	3,977,042	0	3,977,042	2,627,924	0	2,627,924	1,349,118	0	1,349,118
99	409100	State Income Tax	(73,328)	0	(73,328)	0	0	0	(73,328)	0	(73,328)
		TOTAL DISTRIBUTION TAX	17,275,187	0	17,275,187	14,722,377	0	14,722,377	2,552,810	0	2,552,810
		TOTAL TAXES OTHER THAN FIT	17,275,187	274,304	17,549,491	14,722,377	194,317	14,916,694	2,552,810	79,987	2,632,797

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
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RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Twelve Months Ended January 31, 2015		
Average of Monthly Averages Basis		

Report ID:
G-PLT-12A

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)	1,191,106	1,472,659	2,663,765	1,010,069	1,042,024	2,052,093	181,037	430,635	611,672
4	3031XX	Misc Intangible IT Plant (3031XX)	11,403	13,889,770	13,901,173	0	9,828,124	9,828,124	11,403	4,061,646	4,073,049
TOTAL INTANGIBLE PLANT			1,202,509	15,362,429	16,564,938	1,010,069	10,870,148	11,880,217	192,440	4,492,281	4,684,721
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	1,557,133	1,557,133	0	1,103,073	1,103,073	0	454,060	454,060
1	352XXX	Wells	0	18,497,309	18,497,309	0	13,103,494	13,103,494	0	5,393,815	5,393,815
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	11,684,083	11,684,083	0	8,277,004	8,277,004	0	3,407,079	3,407,079
1	355000	Measuring & Regulating Equipment	0	351,402	351,402	0	248,933	248,933	0	102,469	102,469
1	356000	Purification Equipment	0	403,713	403,713	0	285,990	285,990	0	117,723	117,723
1	357000	Other Equipment	0	1,671,086	1,671,086	0	1,183,797	1,183,797	0	487,289	487,289
TOTAL UNDERGROUND STORAGE PLANT			0	35,676,010	35,676,010	0	25,272,884	25,272,884	0	10,403,126	10,403,126
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,647	0	88,647	63,977	0	63,977	24,670	0	24,670
6	374400	Land & Land Rights	171,251	0	171,251	108,116	0	108,116	63,135	0	63,135
6	375000	Structures & Improvements	836,881	15,193	852,074	564,030	10,421	574,451	272,851	4,772	277,623
6	376000	Mains	255,358,715	2,512,521	257,871,236	168,503,806	1,723,338	170,227,144	86,854,909	789,183	87,644,092
6	378000	Measuring & Reg Station Equip-General	5,310,322	92,261	5,402,583	3,219,897	63,282	3,283,179	2,090,425	28,979	2,119,404
6	379000	Measuring & Reg Station Equip-City Gate	6,135,496	0	6,135,496	1,893,042	0	1,893,042	4,242,454	0	4,242,454
6	380000	Services	170,030,541	0	170,030,541	116,428,129	0	116,428,129	53,602,412	0	53,602,412
6	381000	Meters	66,851,596	0	66,851,596	44,584,667	0	44,584,667	22,266,929	0	22,266,929
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	3,150,293	0	3,150,293	2,487,206	0	2,487,206	663,087	0	663,087
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			507,933,742	2,619,975	510,553,717	337,852,870	1,797,041	339,649,911	170,080,872	822,934	170,903,806
GENERAL PLANT											
4	389XXX	Land & Land Rights	670,155	846,864	1,517,019	577,219	599,224	1,176,443	92,936	247,640	340,576
4	390XXX	Structures & Improvements	4,891,083	17,596,232	22,487,315	3,686,731	12,450,742	16,137,473	1,204,352	5,145,490	6,349,842
4	391XXX	Office Furniture & Equipment	14,096	10,034,853	10,048,949	4,420	7,100,461	7,104,881	9,676	2,934,392	2,944,068
4	392XXX	Transportation Equipment	8,397,124	1,939,113	10,336,237	6,404,412	1,372,078	7,776,490	1,992,712	567,035	2,559,747
4	393000	Stores Equipment	152,206	511,714	663,920	114,428	362,079	476,507	37,778	149,635	187,413
4	394000	Tools, Shop & Garage Equipment	2,517,251	3,654,370	6,171,621	2,038,318	2,585,759	4,624,077	478,933	1,068,611	1,547,544

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended January 31, 2015
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	59,970	290,171	350,141	45,229	205,319	250,548	14,741	84,852	99,593
4	396XXX	Power Operated Equipment	3,710,252	1,098,628	4,808,880	2,756,938	777,367	3,534,305	953,314	321,261	1,274,575
4	397XXX	Communications Equipment	2,204,416	7,825,539	10,029,955	798,757	5,537,195	6,335,952	1,405,659	2,288,344	3,694,003
4	398000	Miscellaneous Equipment	1,060	114,217	115,277	1,060	80,818	81,878	0	33,399	33,399
		TOTAL GENERAL PLANT	22,617,613	43,911,701	66,529,314	16,427,512	31,071,042	47,498,554	6,190,101	12,840,659	19,030,760
		TOTAL PLANT IN SERVICE	531,753,864	97,570,115	629,323,979	355,290,451	69,011,115	424,301,566	176,463,413	28,559,000	205,022,413
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,246,637)	(13,246,637)	0	(9,383,918)	(9,383,918)	0	(3,862,719)	(3,862,719)
G-ADEP		Distribution Plant	(171,925,947)	(1,511,745)	(173,437,692)	(114,270,369)	(1,036,906)	(115,307,275)	(57,655,578)	(474,839)	(58,130,417)
G-ADEP		General Plant	(6,455,257)	(12,594,385)	(19,049,642)	(4,039,096)	(8,911,535)	(12,950,631)	(2,416,161)	(3,682,850)	(6,099,011)
		TOTAL ACCUMULATED DEPRECIATION	(178,381,204)	(27,352,767)	(205,733,971)	(118,309,465)	(19,332,359)	(137,641,824)	(60,071,739)	(8,020,408)	(68,092,147)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(155,770)	(113,689)	(269,459)	(106,374)	(80,444)	(186,818)	(49,396)	(33,245)	(82,641)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(6,216,599)	(6,216,599)	0	(4,398,741)	(4,398,741)	0	(1,817,858)	(1,817,858)
G-AAAMT		Underground Storage	0	(239,764)	(239,764)	0	(169,849)	(169,849)	0	(69,915)	(69,915)
G-AAAMT		General Plant - 390200, 396200	(4,598)	(40,427)	(45,025)	(3,634)	(28,605)	(32,239)	(964)	(11,822)	(12,786)
		TOTAL ACCUMULATED AMORTIZATION	(160,368)	(6,610,479)	(6,770,847)	(110,008)	(4,677,639)	(4,787,647)	(50,360)	(1,932,840)	(1,983,200)
		TOTAL ACCUMULATED DEPR/AMORT	(178,541,572)	(33,963,246)	(212,504,818)	(118,419,473)	(24,009,998)	(142,429,471)	(60,122,099)	(9,953,248)	(70,075,347)
		NET GAS UTILITY PLANT before DFIT	353,212,292	63,606,869	416,819,161	236,870,978	45,001,117	281,872,095	116,341,314	18,605,752	134,947,066
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(72,157,452)	(72,157,452)	0	(48,796,477)	(48,796,477)	0	(23,360,975)	(23,360,975)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(14,980,900)	(14,980,900)	0	(10,586,885)	(10,586,885)	0	(4,394,015)	(4,394,015)
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	(1,059,898)	(1,059,898)	0	(716,756)	(716,756)	0	(343,142)	(343,142)
		TOTAL ACCUMULATED DFIT	0	(88,306,169)	(88,306,169)	0	(60,176,479)	(60,176,479)	0	(28,129,690)	(28,129,690)
		NET GAS UTILITY PLANT	353,212,292	(24,699,300)	328,512,992	236,870,978	(15,175,362)	221,695,616	116,341,314	(9,523,938)	106,817,376

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	68.590%	31.410%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.625%	32.375%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	353,212,292	(24,699,300)	328,512,992	236,870,978	(15,175,362)	221,695,616	116,341,314	(9,523,938)	106,817,376
	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	15,973,960	15,973,960	0	11,315,953	11,315,953	0	4,658,007	4,658,007
4	252000 Customer Advances	(78,846)	54	(78,792)	(11,804)	38	(11,766)	(67,042)	16	(67,026)
99	235199 Customer Deposits	(478,256)	0	(478,256)	(478,256)	0	(478,256)	0	0	0
C-WKC	Working Capital	954,940	1,441,796	2,396,736	954,940	0	954,940	0	1,441,796	1,441,796
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	397,838	23,146,874	23,544,712	464,880	15,375,877	15,840,757	(67,042)	7,770,997	7,703,955
	NET RATE BASE	353,610,130	(1,552,426)	352,057,704	237,335,858	200,515	237,536,373	116,274,272	(1,752,941)	114,521,331

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-12A
For Twelve Months 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)	7,788,616	7,788,616												
Hydro (ED-AN)	8,282,729	8,282,729												
Other (ED-AN)	9,353,693	9,353,693												
Total Electric Production	25,425,038	25,425,038												
Electric Transmission														
ED-AN	10,442,717	10,442,717												
Total Electric Transmission	10,442,717	10,442,717												
Electric Distribution														
ED-AN	671	671												
ED-ID	14,530,094	14,530,094												
ED-WA	23,992,953	23,992,953												
Total Electric Distribution	38,523,718	38,523,718												
Gas Underground Storage														
1 GD-AN	571,221		571,221			571,221	571,221		404,653	404,653		166,568	166,568	
GD-OR	114,166			114,166										
Total Gas Underground Storage	685,387		571,221	114,166		571,221	571,221		404,653	404,653		166,568	166,568	
Gas Distribution														
6 GD-AN	63,630		63,630			63,630	63,630		43,644	43,644		19,986	19,986	
GD-ID	4,202,902		4,202,902		4,202,902	4,202,902	4,202,902				4,202,902		4,202,902	
GD-WA	8,518,269		8,518,269		8,518,269	8,518,269	8,518,269	8,518,269		8,518,269				
GD-OR	5,091,001			5,091,001										
Total Gas Distribution	17,875,802		12,784,801	5,091,001	12,721,171	63,630	12,784,801		8,518,269	43,644	8,561,913	4,202,902	19,986	4,222,888
General Plant														
ED-AN	2,673,211	2,673,211												
ED-ID	160,954	160,954												
ED-WA	1,034,997	1,034,997												
7,4 CD-AA	14,352,613	10,268,864	2,834,785	1,248,964		2,834,785	2,834,785		2,005,837	2,005,837		828,948	828,948	
9,4 CD-AN	702,413	553,108	149,305			149,305	149,305		105,645	105,645		43,660	43,660	
9 CD-ID	288,461	227,146	61,315		61,315	61,315	61,315				61,315		61,315	
9 CD-WA	172,056	135,484	36,572		36,572	36,572	36,572	36,572		36,572				
8,4 GD-AA	208,445		143,998	64,447		143,998	143,998		101,890	101,890		42,108	42,108	
4 GD-AN	33,573		33,573			33,573	33,573		23,756	23,756		9,817	9,817	
GD-ID	48,051		48,051		48,051	48,051	48,051				48,051		48,051	
GD-WA	218,545		218,545		218,545	218,545	218,545	218,545		218,545				
GD-OR	233,178			233,178										
Total General Plant	20,126,497	15,053,764	3,526,144	1,546,589	364,483	3,161,661	3,526,144		255,117	2,237,128	2,492,245	109,366	924,533	1,033,899
Total Depreciation Expense	113,079,159	89,445,237	16,882,166	6,751,756	13,085,654	3,796,512	16,882,166		8,773,386	2,685,425	11,458,811	4,312,268	1,111,087	5,423,355

Allocation Ratios:

Service - Electric Gas-North Gas-South Jurisdiction - Washington

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months 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	68.590%	31.410%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended January 31, 2015
 Average of Monthly Averages Basis

Report ID:
G-AMTX-12A

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	918,401	918,401												
Misc Intangible Plt (303000)	ED-AN	187,619	187,619												
Total Production/Transmission		1,106,020	1,106,020												
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	483,153	345,681	95,428	42,044		95,428	95,428		67,523	67,523		27,905	27,905	
9,4	CD-AN	9,729	7,661	2,068			2,068	2,068		1,463	1,463		605	605	
	GD-ID	4,058		4,058			4,058	4,058				4,058		4,058	
	GD-WA	24,634		24,634			24,634	24,634	24,634		24,634				
	GD-OR	8,037			8,037										
Total General Plant - 303000		529,611	353,342	126,188	50,081		28,692	97,496	126,188	24,634	68,986	93,620	4,058	28,510	32,568
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	11,557,499	8,269,044	2,282,721	1,005,734										
9,4	CD-AN	9,842	7,750	2,092			2,282,721	2,282,721		1,615,208	1,615,208		667,513	667,513	
9,4	CD-ID	10,730	8,449	2,281			2,092	2,092		1,480	1,480		612	612	
	ED-AN	212,302	212,302				2,281	2,281					2,281	2,281	
	ED-ID	4,747	4,747												
	ED-WA	852,321	852,321												
8,4	GD-AA	446,799		308,658	138,141		308,658	308,658		218,400	218,400		90,258	90,258	
4	GD-AN	1,549		1,549			1,549	1,549		1,096	1,096		453	453	
	GD-OR	226			226										
Total Miscellaneous IT Intangible Plant - 3031XX		13,096,015	9,354,613	2,597,301	1,144,101		2,281	2,595,020	2,597,301	1,836,184	1,836,184		2,281	758,836	761,117
Gas Underground Storage															
1	GD-AN	227		227			227	227		161	161		66	66	
Total Gas Underground Storage		227		227			227	227		161	161		66	66	
General Plant - 390200, 396200															
7,4	CD-AA	28,856	20,645	5,700	2,511		5,700	5,700		4,033	4,033		1,667	1,667	
4	ED-AN	10,021	10,021												
	GD-OR	2,093			2,093										
Total General Plant- 390200, 396200		40,970	30,666	5,700	4,604		5,700	5,700		4,033	4,033		1,667	1,667	
Total Amortization Expense		14,799,840	10,871,638	2,729,416	1,198,786		30,973	2,698,443	2,729,416	24,634	1,909,364	1,933,998	6,339	789,079	795,418

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-12A
For Twelve Months 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)	(287,343,990)	(287,343,990)											
	Hydro (ED-AN)	(127,520,312)	(127,520,312)											
	Other (ED-AN)	(89,723,882)	(89,723,882)											
Total Electric Production		(504,588,184)	(504,588,184)											
Electric Transmission														
	ED-AN	(191,681,690)	(191,681,690)											
Total Electric Transmission		(191,681,690)	(191,681,690)											
Electric Distribution														
	ED-AN	814	814											
	ED-ID	(159,163,643)	(159,163,643)											
	ED-WA	(254,416,265)	(254,416,265)											
Total Electric Distribution		(413,579,094)	(413,579,094)											
Gas Underground Storage														
1	GD-AN	(13,246,637)	(13,246,637)		(13,246,637)	(13,246,637)		(9,383,918)	(9,383,918)		(3,862,719)	(3,862,719)		
	GD-OR	(581,286)		(581,286)										
Total Gas Underground Storage		(13,827,923)	(13,246,637)	(581,286)	(13,246,637)	(13,246,637)		(9,383,918)	(9,383,918)		(3,862,719)	(3,862,719)		
Gas Distribution														
6	GD-AN	(1,511,745)	(1,511,745)		(1,511,745)	(1,511,745)		(1,036,906)	(1,036,906)		(474,839)	(474,839)		
	GD-ID	(57,655,578)	(57,655,578)		(57,655,578)	(57,655,578)				(57,655,578)		(57,655,578)		
	GD-WA	(114,270,369)	(114,270,369)		(114,270,369)	(114,270,369)	(114,270,369)		(114,270,369)					
	GD-OR	(90,912,440)		(90,912,440)										
Total Gas Distribution		(264,350,132)	(173,437,692)	(90,912,440)	(171,925,947)	(1,511,745)	(173,437,692)	(114,270,369)	(1,036,906)	(115,307,275)	(57,655,578)	(474,839)	(58,130,417)	
General Plant														
	ED-AN	(37,946,312)	(37,946,312)											
	ED-ID	(6,595,274)	(6,595,274)											
	ED-WA	(14,091,804)	(14,091,804)											
7,4	CD-AA	(37,668,698)	(26,950,823)	(7,439,945)	(3,277,930)	(7,439,945)	(7,439,945)		(5,264,356)	(5,264,356)		(2,175,589)	(2,175,589)	
9,4	CD-AN	(11,146,457)	(8,777,166)	(2,369,291)		(2,369,291)	(2,369,291)		(1,676,463)	(1,676,463)		(692,828)	(692,828)	
9	CD-ID	(5,000,274)	(3,937,416)	(1,062,858)		(1,062,858)	(1,062,858)				(1,062,858)		(1,062,858)	
9	CD-WA	(2,412,119)	(1,899,399)	(512,720)		(512,720)	(512,720)	(512,720)		(512,720)				
8,4	GD-AA	(1,583,450)		(1,093,879)	(489,571)	(1,093,879)	(1,093,879)		(774,007)	(774,007)		(319,872)	(319,872)	
4	GD-AN	(1,691,270)		(1,691,270)		(1,691,270)	(1,691,270)		(1,196,709)	(1,196,709)		(494,561)	(494,561)	
	GD-ID	(1,353,303)		(1,353,303)		(1,353,303)	(1,353,303)				(1,353,303)		(1,353,303)	
	GD-WA	(3,526,376)		(3,526,376)		(3,526,376)	(3,526,376)	(3,526,376)		(3,526,376)				
	GD-OR	(4,061,344)		(4,061,344)										
Total General Plant		(127,076,681)	(100,198,194)	(19,049,642)	(7,828,845)	(6,455,257)	(12,594,385)	(19,049,642)	(4,039,096)	(8,911,535)	(12,950,631)	(2,416,161)	(3,682,850)	(6,099,011)
Total Accumulated Depreciation		(1,515,103,704)	(1,210,047,162)	(205,733,971)	(99,322,571)	(178,381,204)	(27,352,767)	(205,733,971)	(118,309,465)	(19,332,359)	(137,641,824)	(60,071,739)	(8,020,408)	(68,092,147)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 03-10-2015 11:16 AM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months 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	68.590%	31.410%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-12A
For Twelve Months 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	(7,921,887)	(7,921,887)											
Misc Intangible Plt (303000)	ED-AN	(802,707)	(802,707)											
Total Production/Transmission		(8,724,594)	(8,724,594)											
Distribution														
Franchises (302000)	ED-WA	(111,019)	(111,019)											
Misc Intangible Plt (303000)	ED-WA	(26,847)	(26,847)											
Total Distribution		(137,866)	(137,866)											
General Plant - 303000														
7,4	CD-AA	(507,243)	(362,918)	(100,185)	(44,140)		(100,185)	(100,185)		(70,889)	(70,889)		(29,296)	(29,296)
9,4	CD-AN	(63,528)	(50,024)	(13,504)			(13,504)	(13,504)		(9,555)	(9,555)		(3,949)	(3,949)
	GD-ID	(49,396)		(49,396)			(49,396)	(49,396)				(49,396)		(49,396)
	GD-WA	(106,374)		(106,374)			(106,374)	(106,374)	(106,374)		(106,374)			(106,374)
	GD-OR	(61,121)			(61,121)									
Total General Plant - 303000		(787,662)	(412,942)	(269,459)	(105,261)	(155,770)	(113,689)	(269,459)	(106,374)	(80,444)	(186,818)	(49,396)	(33,245)	(82,641)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(26,307,180)	(18,821,998)	(5,195,931)	(2,289,251)		(5,195,931)	(5,195,931)		(3,676,537)	(3,676,537)		(1,519,394)	(1,519,394)
9,4	CD-AN	(12,222)	(9,624)	(2,598)			(2,598)	(2,598)		(1,838)	(1,838)		(760)	(760)
9	CD-ID	(13,858)	(10,912)	(2,946)		(2,946)		(2,946)				(2,946)		(2,946)
	ED-AN	(523,587)	(523,587)											
	ED-ID	(11,261)	(11,261)											
	ED-WA	(1,358,942)	(1,358,942)											
8,4	GD-AA	(1,458,377)		(1,007,476)	(450,901)		(1,007,476)	(1,007,476)		(712,870)	(712,870)		(294,606)	(294,606)
4	GD-AN	(10,594)		(10,594)			(10,594)	(10,594)		(7,496)	(7,496)		(3,098)	(3,098)
	GD-OR	(1,129)			(1,129)									
Total Miscellaneous IT Intangible Plant - 3031		(29,697,150)	(20,736,324)	(6,219,545)	(2,741,281)	(6,216,599)	(6,219,545)	(6,219,545)	(4,398,741)	(4,398,741)	(4,398,741)	(1,817,858)	(1,820,804)	(1,820,804)
Gas Underground Storage														
1	GD-AN	(239,764)		(239,764)			(239,764)	(239,764)		(169,849)	(169,849)		(69,915)	(69,915)
Total Gas Underground Storage		(239,764)		(239,764)			(239,764)	(239,764)		(169,849)	(169,849)		(69,915)	(69,915)
General Plant - 390200, 396200														
7,4	CD-AA	(204,681)	(146,443)	(40,427)	(17,811)		(40,427)	(40,427)		(28,605)	(28,605)		(11,822)	(11,822)
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	(59,800)	(59,800)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)		(1,863)	(1,863)		(1,863)			(1,863)
	GD-OR	(36,095)			(36,095)									
Total General Plant - 390200, 396200		(425,986)	(327,055)	(45,025)	(53,906)	(4,598)	(40,427)	(45,025)	(3,634)	(28,605)	(32,239)	(964)	(11,822)	(12,786)
Total Accumulated Amortization		(40,013,022)	(30,338,781)	(6,773,793)	(2,900,448)	(160,368)	(6,610,479)	(6,773,793)	(110,008)	(4,677,639)	(4,787,647)	(50,360)	(1,932,840)	(1,986,146)

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

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-12A
For Twelve Months 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-12A
For Twelve Months 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
	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	0	477,164	0	0
99		GD-OR / AS	746,715	0	0	0	0	0	0	0	0	746,715	0	746,715
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,966,980	0	0	2,838,255	2,838,255	0	0	783,518	783,518	0	345,207	345,207
9		CD-WA / ID / AN	1,205,949	370,656	344,288	234,669	949,613	100,054	92,936	63,346	256,336	0	0	0
		TOTAL ACCOUNT	6,795,472	384,267	706,567	3,095,698	4,186,532	577,218	92,936	846,864	1,517,018	746,715	345,207	1,091,922
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,891,676	996,832	2,139,908	3,754,936	6,891,676	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,202,989	0	0	0	0	2,202,989	0	0	0	2,202,989	0	0
99		GD-OR / AS	3,614,643	0	0	0	0	0	0	0	0	3,614,643	0	3,614,643
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	79,224,830	0	0	56,682,989	56,682,989	0	0	15,647,696	15,647,696	0	6,894,145	6,894,145
9		CD-WA / ID / AN	21,813,278	5,496,604	4,461,586	7,218,458	17,176,648	1,483,742	1,204,352	1,948,536	4,636,630	0	0	0
		TOTAL ACCOUNT	113,747,416	6,493,436	6,601,494	67,656,383	80,751,313	3,686,731	1,204,352	17,596,232	22,487,315	3,614,643	6,894,145	10,508,788
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,975,936	3,083,351	14,649	5,877,936	8,975,936	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	528,724	0	0	0	0	0	0	365,253	365,253	0	163,471	163,471
7		CD-AA	48,823,301	0	0	34,931,607	34,931,607	0	0	9,643,090	9,643,090	0	4,248,604	4,248,604
9		CD-WA / ID / AN	159,750	16,373	35,847	73,574	125,794	4,420	9,676	19,860	33,956	0	0	0
		TOTAL ACCOUNT	58,494,361	3,099,724	50,496	40,883,117	44,033,337	4,420	9,676	10,034,853	10,048,949	0	4,412,075	4,412,075
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	26,588,887	13,061,211	4,394,918	9,132,758	26,588,887	0	0	0	0	0	0	0
99		GD-WA / ID / AN	9,076,285	0	0	0	0	5,984,616	1,767,355	1,324,314	9,076,285	0	0	0
99		GD-OR / AS	2,865,392	0	0	0	0	0	0	0	0	2,865,392	0	2,865,392
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	549,870	0	0	393,415	393,415	0	0	108,605	108,605	0	47,850	47,850
9		CD-WA / ID / AN	5,416,579	1,555,160	834,848	1,875,223	4,265,231	419,797	225,357	506,194	1,151,348	0	0	0
		TOTAL ACCOUNT	44,497,013	14,616,371	5,229,766	11,401,396	31,247,533	6,404,413	1,992,712	1,939,113	10,336,238	2,865,392	47,850	2,913,242

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,545	10,739	14,745	370,061	395,545	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	2,726,988	111,717	139,950	1,895,672	2,147,339	30,157	37,778	511,714	579,649	0	0	0
		TOTAL ACCOUNT	3,264,031	122,456	154,695	2,265,733	2,542,884	114,428	37,778	511,714	663,920	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,037,511	1,012,218	313,490	1,711,803	3,037,511	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,809,025	0	0	0	0	2,029,998	398,052	380,975	2,809,025	0	0	0
99		GD-OR / AS	890,521	0	0	0	0	0	0	0	0	890,521	0	890,521
8		GD-AA	2,012,351	0	0	0	0	0	0	1,390,172	1,390,172	0	622,179	622,179
7		CD-AA	9,254,692	0	0	6,621,455	6,621,455	0	0	1,827,894	1,827,894	0	805,343	805,343
9		CD-WA / ID / AN	679,948	30,822	299,630	204,966	535,418	8,320	80,882	55,328	144,530	0	0	0
		TOTAL ACCOUNT	18,684,048	1,043,040	613,120	8,538,224	10,194,384	2,038,318	478,934	3,654,369	6,171,621	890,521	1,427,522	2,318,043
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	742,942	186,281	56,946	499,715	742,942	0	0	0	0	0	0	0
99		GD-WA / ID / AN	146,554	0	0	0	0	43,892	14,315	88,347	146,554	0	0	0
99		GD-OR / AS	133,298	0	0	0	0	0	0	0	0	133,298	0	133,298
8		GD-AA	161,317	0	0	0	0	0	0	111,441	111,441	0	49,876	49,876
7		CD-AA	355,663	0	0	254,466	254,466	0	0	70,247	70,247	0	30,950	30,950
9		CD-WA / ID / AN	103,031	4,952	1,581	74,597	81,130	1,337	427	20,137	21,901	0	0	0
		TOTAL ACCOUNT	1,642,805	191,233	58,527	828,778	1,078,538	45,229	14,742	290,172	350,143	133,298	80,826	214,124

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	36,308,783	16,975,502	10,300,156	9,033,125	36,308,783	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,361,126	0	0	0	0	2,687,465	843,167	830,494	4,361,126	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	563,299	0	0	403,024	403,024	0	0	111,257	111,257	0	49,018	49,018
9		CD-WA / ID / AN	1,583,064	257,365	408,046	581,157	1,246,568	69,473	110,147	156,876	336,496	0	0	0
		TOTAL ACCOUNT	42,860,106	17,232,867	10,708,202	10,017,306	37,958,375	2,756,938	953,314	1,098,627	4,808,879	43,834	49,018	92,852
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	55,363,123	10,240,594	3,609,709	41,512,820	55,363,123	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,309,910	0	0	0	0	684,138	544,031	81,741	1,309,910	0	0	0
99		GD-OR / AS	1,183,277	0	0	0	0	0	0	0	0	1,183,277	0	1,183,277
8		GD-AA	992,932	0	0	0	0	0	0	685,937	685,937	0	306,995	306,995
7		CD-AA	27,084,175	0	0	19,377,915	19,377,915	0	0	5,349,395	5,349,395	0	2,356,865	2,356,865
9		CD-WA / ID / AN	12,630,371	424,613	3,191,946	6,329,100	9,945,659	114,619	861,628	1,708,465	2,684,712	0	0	0
		TOTAL ACCOUNT	98,563,788	10,665,207	6,801,655	67,219,835	84,686,697	798,757	1,405,659	7,825,538	10,029,954	1,183,277	2,663,860	3,847,137
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	73,486	0	2,299	71,187	73,486	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	572,913	0	0	409,902	409,902	0	0	113,156	113,156	0	49,855	49,855
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	658,744	3,926	2,299	485,020	491,245	1,060	0	114,217	115,277	2,367	49,855	52,222
		TOTAL GENERAL PLANT	389,207,784	53,852,527	30,926,821	212,391,490	297,170,838	16,427,512	6,190,103	43,911,699	66,529,314	9,537,274	15,970,358	25,507,632

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-12A
For Twelve Months 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	7,546,031	153,179	0	7,392,852	7,546,031	0	0	0	0	0
99		GD-WA / ID / AN	1,191,106	0	0	0	0	1,010,069	181,037	0	1,191,106	0
99		GD-OR / AS	424,409	0	0	0	0	0	0	0	0	424,409
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	7,247,280	0	0	5,185,212	5,185,212	0	0	1,431,410	1,431,410	0
9		CD-WA / ID / AN	194,058	0	0	152,809	152,809	0	0	41,249	41,249	0
		TOTAL ACCOUNT	16,602,884	153,179	0	12,730,873	12,884,052	1,010,069	181,037	1,472,659	2,663,765	424,409
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	5,535,059	4,260,244	23,524	1,251,291	5,535,059	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	2,260,118	0	0	0	0	0	0	1,561,335	1,561,335	0
7		CD-AA	57,690,286	0	0	41,275,669	41,275,669	0	0	11,394,408	11,394,408	0
9		CD-WA / ID / AN	103,455	0	42,245	39,220	81,465	0	11,403	10,587	21,990	0
		TOTAL ACCOUNT	65,588,918	4,260,244	65,769	42,566,180	46,892,193	0	11,403	12,966,330	12,977,733	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	10,839	0	0	10,839	10,839	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	4,617,053	0	0	3,303,363	3,303,363	0	0	911,914	911,914	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,640,649	0	0	3,314,202	3,314,202	0	0	923,440	923,440	1,231
	TOTAL		86,832,451	4,413,423	65,769	58,611,255	63,090,447	1,010,069	192,440	15,362,429	16,564,938	425,640

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-12A
For Twelve Months 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	(73,699,478)	(52,729,765)	(14,556,384)	(6,413,329)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(1,997,162)	(1,572,645)	(424,517)	0
7	283750 CD-AA	(546,394)	(390,929)	(107,918)	(47,547)
	Total	<u>(76,243,034)</u>	<u>(54,693,339)</u>	<u>(15,088,819)</u>	<u>(6,460,876)</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	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended January 31, 2015	
Average of Monthly Averages Basis	

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	1,493,874	814,694		2,308,568		814,694			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,171,471	638,869		1,810,340		638,869			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	15,614,358	7,174,241	2,172,078	24,960,677		5,732,615		1,441,626	2,172,078
1	154300 PLANT MATERIALS & OPER SUP-CS2	566,515	308,953		875,468		308,953			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,624,282	885,812		2,510,094		885,812			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	2,901	1,333	404	4,638		1,065		268	404
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(986)	(453)	(137)	(1,576)		(362)		(91)	(137)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	(80)	(36)	(11)	(127)		(29)		(7)	(11)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	28,389,866			28,389,866	27,434,926		954,940		
TOTAL		48,862,201	9,823,413	2,172,334	60,857,948	27,434,926	8,381,617	954,940	1,441,796	2,172,334

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						