

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended December 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	22,234,989	13,247,851	8,987,138
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	22,234,989	13,247,851	8,987,138
G-APL	Gas Net Adjusted Rate Base	359,872,447	242,893,453	116,978,994
	RATE OF RETURN	6.179%	5.454%	7.683%

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 December 31, 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%	70.840%	29.160%
2	Input	Number of Customers Percent	12-01-2014 thru 12-31-2014	231,528 100.000%	153,467 66.284%	78,061 33.716%
3	G-OPS	Direct Distribution Operating Expense Percent	01-01-2014 thru 12-31-2014	12,874,835 100.000%	8,222,366 63.864%	4,652,469 36.136%
	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%

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6	Input	Actual Therms Purchased Percent	01-01-2014 thru 12-31-2014	251,098,644 100.000%	172,812,587 68.823%	78,286,057 31.177%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,495,470	58,058,286	6,367,532	4,069,652
		Direct O & M Accts 901 - 935		36,950,340	26,569,475	7,224,117	3,156,748
		Direct O & M Accts 901 - 905 Utility 9 Only		4,724,966	3,236,437	1,488,529	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%
7		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%
	Total Percentages		400.000%	0.000%	274.929%	125.071%
	Average (GD AA)		100.000%	0.000%	68.732%	31.268%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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Input		01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	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%
	Total Percentages		400.000%	314.564%	85.436%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.641%	21.359%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2014 thru 12-31-2014	100.000%	0.000%	80.900%	19.100%
10	Actual Annual Throughput Percent	01-01-2014 thru 12-31-2014	System 247,081,167 100.000%	Washington 170,084,636 68.838%	Idaho 76,996,531 31.162%	
11	Book Depreciation Percent	01-01-2014 thru 12-31-2014	16,821,952 100.000%	11,416,991 67.870%	5,404,961 32.130%	

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12		Net Gas Plant (before DFIT) Percent	12-01-2014 thru 12-31-2014	429,320,556 100.000%	290,318,809 67.623%	139,001,747 32.377%
13	G-PLT	Net Gas General Plant Percent	12-01-2014 thru 12-31-2014	48,040,085 100.000%	34,798,707 72.437%	13,241,378 27.563%
14		Net Allocated Schedule M's Percent	01-01-2014 thru 12-31-2014	-60,285,220 100.000%	-40,658,247 67.443%	-19,626,973 32.557%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended December 31, 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	151,836,455	0	151,836,455	104,664,116	0	104,664,116	47,172,339	0	47,172,339
99	4812XX	Commercial - Firm & Interruptible	77,937,384	0	77,937,384	54,884,108	0	54,884,108	23,053,276	0	23,053,276
99	4813XX	Industrial-Firm	3,629,807	0	3,629,807	1,962,331	0	1,962,331	1,667,476	0	1,667,476
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	320,964	0	320,964	282,204	0	282,204	38,760	0	38,760
99	499XXX	Unbilled Revenue	(2,208,703)	0	(2,208,703)	(1,386,144)	0	(1,386,144)	(822,559)	0	(822,559)
		TOTAL SALES TO ULTIMATE CUSTOMERS	231,515,907	0	231,515,907	160,406,615	0	160,406,615	71,109,292	0	71,109,292
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	115,597,266	0	115,597,266	78,551,873	0	78,551,873	37,045,393	0	37,045,393
4	488000	Miscellaneous Service Revenues	22,757	0	22,757	12,637	0	12,637	10,120	0	10,120
99	489300	Transportation For Others	4,564,045	0	4,564,045	4,097,888	0	4,097,888	466,157	0	466,157
99	493000	Rent from Gas Property	2,375	0	2,375	2,375	0	2,375	0	0	0
4	495XXX	Other Gas Revenues	4,927,080	374,509	5,301,589	3,364,680	264,995	3,629,675	1,562,400	109,514	1,671,914
99	496100	Provision for Rate Refund	(221,098)	0	(221,098)	0	0	0	(221,098)	0	(221,098)
		TOTAL OTHER OPERATING REVENUES	124,892,425	374,509	125,266,934	86,029,453	264,995	86,294,448	38,862,972	109,514	38,972,486
		TOTAL GAS REVENUES	356,408,332	374,509	356,782,841	246,436,068	264,995	246,701,063	109,972,264	109,514	110,081,778
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	251,521,050	0	251,521,050	172,358,163	0	172,358,163	79,162,887	0	79,162,887
99	808XXX	Net Natural Gas Storage Transactions	(14,036,343)	0	(14,036,343)	(8,752,136)	0	(8,752,136)	(5,284,207)	0	(5,284,207)
99	811000	Gas Used for Products Extraction	(1,130,762)	0	(1,130,762)	(769,474)	0	(769,474)	(361,288)	0	(361,288)
10	813000	Other Gas Expenses	0	1,023,640	1,023,640	0	704,653	704,653	0	318,987	318,987
99	813010	Gas Technology Institute (GTI) Expenses	104,506	0	104,506	74,057	0	74,057	30,449	0	30,449
		TOTAL PRODUCTION EXPENSES	236,458,451	1,023,640	237,482,091	162,910,610	704,653	163,615,263	73,547,841	318,987	73,866,828
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	9,776	9,776	0	6,925	6,925	0	2,851	2,851
1	824000	Other Expenses	0	653,641	653,641	0	463,039	463,039	0	190,602	190,602
1	837000	Other Equipment	0	597,299	597,299	0	423,127	423,127	0	174,172	174,172
		TOTAL UNDERGROUND STORAGE OPER EXP	0	1,260,716	1,260,716	0	893,091	893,091	0	367,625	367,625
G-DEPX		Depreciation Expense-Underground Storage	0	567,450	567,450	0	401,982	401,982	0	165,468	165,468
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	161	161	0	66	66
G-OTX		Taxes Other Than FIT	0	270,525	270,525	0	191,640	191,640	0	78,885	78,885
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT	0	838,202	838,202	0	593,783	593,783	0	244,419	244,419
		TOTAL UNDERGROUND STORAGE EXPENSES	0	2,098,918	2,098,918	0	1,486,874	1,486,874	0	612,044	612,044

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Ending Balance Basis	

AVISTA UTILITIES

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

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AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	382,662	1,156,588	1,539,250	263,679	738,643	1,002,322	118,983	417,945	536,928
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,610,376	940,065	3,550,441	1,969,678	600,363	2,570,041	640,698	339,702	980,400
3	875000	Measuring & Reg Sta Exp-General	107,808	0	107,808	77,141	0	77,141	30,667	0	30,667
3	876000	Measuring & Reg Sta Exp-Industrial	3,186	0	3,186	1,512	0	1,512	1,674	0	1,674
3	877000	Measuring & Reg Sta Exp-City Gate	162,177	145	162,322	71,003	93	71,096	91,174	52	91,226
3	878000	Meter & House Regulator Expenses	676,320	9,106	685,426	163,959	5,815	169,774	512,361	3,291	515,652
3	879000	Customer Installation Expenses	1,638,520	115,837	1,754,357	1,038,721	73,978	1,112,699	599,799	41,859	641,658
3	880000	Other Expenses	1,369,466	679,918	2,049,384	878,657	434,223	1,312,880	490,809	245,695	736,504
3	881000	Rents	0	33,199	33,199	0	21,202	21,202	0	11,997	11,997
MAINTENANCE											
3	885000	Supervision & Engineering	126,604	1,452	128,056	53,731	927	54,658	72,873	525	73,398
3	887000	Mains	2,259,355	0	2,259,355	1,639,711	0	1,639,711	619,644	0	619,644
3	889000	Measuring & Reg Sta Exp-General	184,873	0	184,873	121,629	0	121,629	63,244	0	63,244
3	890000	Measuring & Reg Sta Exp-Industrial	279,269	0	279,269	160,196	0	160,196	119,073	0	119,073
3	891000	Measuring & Reg Sta Exp-City Gate	66,263	0	66,263	35,557	0	35,557	30,706	0	30,706
3	892000	Services	1,888,937	6,987	1,895,924	1,065,185	4,462	1,069,647	823,752	2,525	826,277
3	893000	Meters & House Regulators	1,118,018	766,411	1,884,429	681,110	489,461	1,170,571	436,908	276,950	713,858
3	894000	Other Equipment	1,001	176,377	177,378	897	112,641	113,538	104	63,736	63,840
TOTAL DISTRIBUTION OPERATING EXP			12,874,835	3,886,085	16,760,920	8,222,366	2,481,808	10,704,174	4,652,469	1,404,277	6,056,746
G-DEPX		Depreciation Expense-Distribution	12,659,982	63,455	12,723,437	8,475,034	43,672	8,518,706	4,184,948	19,783	4,204,731
G-OTX		Taxes Other Than FIT	17,367,447	0	17,367,447	14,816,744	0	14,816,744	2,550,703	0	2,550,703
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			30,027,429	63,455	30,090,884	23,291,778	43,672	23,335,450	6,735,651	19,783	6,755,434
TOTAL DISTRIBUTION EXPENSES			42,902,264	3,949,540	46,851,804	31,514,144	2,525,480	34,039,624	11,388,120	1,424,060	12,812,180
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	201,925	201,925	0	133,844	133,844	0	68,081	68,081
2	902000	Meter Reading Expenses	1,720,688	54,727	1,775,415	1,552,029	36,275	1,588,304	168,659	18,452	187,111
G-903	903XXX	Customer Records & Collection Expenses	1,062,657	4,020,874	5,083,531	754,956	2,665,196	3,420,152	307,701	1,355,678	1,663,379
2	904000	Uncollectible Accounts	0	1,716,000	1,716,000	0	1,137,433	1,137,433	0	578,567	578,567
2	905000	Misc Customer Accounts	0	122,967	122,967	0	81,507	81,507	0	41,460	41,460
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,783,345	6,116,493	8,899,838	2,306,985	4,054,255	6,361,240	476,360	2,062,238	2,538,598
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,343,009	169,557	5,512,566	5,276,910	112,389	5,389,299	66,099	57,168	123,267
2	909000	Advertising	1,504	558,593	560,097	1,504	370,258	371,762	0	188,335	188,335

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2	910000	Misc Customer Service & Info Exp	0	111,056	111,056	0	73,612	73,612	0	37,444	37,444
		TOTAL CUSTOMER SERVICE & INFO EXP	5,344,513	839,206	6,183,719	5,278,414	556,259	5,834,673	66,099	282,947	349,046

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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	107,100	6,511,589	6,618,689	67,749	4,607,470	4,675,219	39,351	1,904,119	1,943,470
4	921000	Office Supplies & Expenses	12	1,185,540	1,185,552	11	838,864	838,875	1	346,676	346,677
4	922000	Admin. Expenses Transferred - Credit	0	(20,731)	(20,731)	0	(14,669)	(14,669)	0	(6,062)	(6,062)
4	923000	Outside Services Employed	0	3,216,737	3,216,737	0	2,276,099	2,276,099	0	940,638	940,638
4	924000	Property Insurance Premium	0	335,356	335,356	0	237,291	237,291	0	98,065	98,065
4	925XXX	Injuries and Damages	6,059	862,335	868,394	6,059	610,171	616,230	0	252,164	252,164
4	926XXX	Employee Pensions and Benefits	63	499,279	499,342	63	353,280	353,343	0	145,999	145,999
4	928000	Regulatory Commission Expenses	830,246	198,108	1,028,354	596,933	140,177	737,110	233,313	57,931	291,244
4	930000	Miscellaneous General Expenses	42,821	970,031	1,012,852	29,645	686,375	716,020	13,176	283,656	296,832
4	931000	Rents	8,483	218,559	227,042	8,483	154,648	163,131	0	63,911	63,911
4	935000	Maintenance of General Plant	448,669	2,130,813	2,579,482	355,247	1,507,721	1,862,968	93,422	623,092	716,514
TOTAL ADMIN & GEN OPERATING EXP			1,443,453	16,107,616	17,551,069	1,064,190	11,397,427	12,461,617	379,263	4,710,189	5,089,452
G-DEPX		Depreciation Expense-General Plant	363,708	3,167,360	3,531,068	255,145	2,241,160	2,496,305	108,563	926,200	1,034,763
G-AMTX		Amortization Expense - General Plant - 303000	28,604	92,818	121,422	24,546	65,676	90,222	4,058	27,142	31,200
G-AMTX		Amortization Expense - Misc IT Intangible Plant	2,292	2,542,122	2,544,414	0	1,798,755	1,798,755	2,292	743,367	745,659
G-AMTX		Amortization Expense-General Plant - 390200, C	0	5,720	5,720	0	4,047	4,047	0	1,673	1,673
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Res Decoupling Def Rev	(91,263)	0	(91,263)	(91,263)	0	(91,263)	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	407X38	Reg Credit/Debit Non-Res Decoupling Def Rev	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	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			303,341	5,808,020	6,111,361	188,428	4,109,638	4,298,066	114,913	1,698,382	1,813,295
TOTAL ADMIN & GENERAL EXPENSES			1,746,794	21,915,636	23,662,430	1,252,618	15,507,065	16,759,683	494,176	6,408,571	6,902,747
TOTAL EXPENSES BEFORE FIT			289,235,367	35,943,433	325,178,800	203,262,771	24,834,586	228,097,357	85,972,596	11,108,847	97,081,443
NET OPERATING INCOME (LOSS) BEFORE FIT					31,604,041		18,603,706			13,000,335	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended December 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT		FEDERAL INCOME TAX			(10,213,526)			(7,729,316)			(2,484,210)
G-FIT		DEFERRED FEDERAL INCOME TAX			19,616,574			13,106,495			6,510,079
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(33,996)			(21,324)			(12,672)
		GAS NET OPERATING INCOME (LOSS)			22,234,989			13,247,851			8,987,138

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended December 31, 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%		70.840%		29.160%		
G-ALL	2	Number of Customers		100.000%		66.284%		33.716%		
G-ALL	3	Direct Distribution Operating Expense		100.000%		63.864%		36.136%		
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 December 31, 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	215,006,350	0	215,006,350	146,013,770	0	146,013,770	68,992,580	0	68,992,580
1	804001	Pipeline Demand Costs	26,976,417	0	26,976,417	18,982,049	0	18,982,049	7,994,368	0	7,994,368
1	804002	Transport Variable Charges	509,744	0	509,744	359,533	0	359,533	150,211	0	150,211
6	804010	Gas Costs - Fixed Hedge	16,514	0	16,514	20,605	0	20,605	(4,091)	0	(4,091)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	347,336	0	347,336	233,981	0	233,981	113,355	0	113,355
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	(1,720,316)	0	(1,720,316)	(1,192,879)	0	(1,192,879)	(527,437)	0	(527,437)
6	804700	Gas Costs - Offsystem Bookout	1,162,267	0	1,162,267	799,720	0	799,720	362,547	0	362,547
6	804711	Gas Costs - Offsystem Bookout Offset	(1,162,267)	0	(1,162,267)	(799,720)	0	(799,720)	(362,547)	0	(362,547)
6	804730	Gas Costs - Intracompany LDC Gas	13,147,582	0	13,147,582	9,108,333	0	9,108,333	4,039,249	0	4,039,249
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(787,652)	0	(787,652)	(90,990)	0	(90,990)	(696,662)	0	(696,662)
99	805111	Amortize ID Holdback	(1,129,383)	0	(1,129,383)	0	0	0	(1,129,383)	0	(1,129,383)
99	805120	Gas Expense - Rate Deferrals	(845,542)	0	(845,542)	(1,076,239)	0	(1,076,239)	230,697	0	230,697
		TOTAL PURCHASED GAS COSTS	251,521,050	0	251,521,050	172,358,163	0	172,358,163	79,162,887	0	79,162,887

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	6	Actual Therms Purchased	100.000%	68.823%	31.177%
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 December 31, 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	1,062,657	4,020,874	5,083,531	754,956	2,665,196	3,420,152	307,701	1,355,678	1,663,379
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		1,062,657	4,020,874	5,083,531	754,956	2,665,196	3,420,152	307,701	1,355,678	1,663,379

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.284%	33.716%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.623%	32.377%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended December 31, 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	218,013	169,557	387,570	151,914	112,389	264,303	66,099	57,168	123,267
99	908600 Public Purpose Tariff Rider Expense Offset	5,251,993	0	5,251,993	5,251,993	0	5,251,993	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	(282,403)	0	(282,403)	(282,403)	0	(282,403)	0	0	0
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	5,343,009	169,557	5,512,566	5,276,910	112,389	5,389,299	66,099	57,168	123,267

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.284%	33.716%
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 December 31, 2014 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.91%	52.91%
2	Cost of Debt		5.377%	5.402%
	Total Cost of Debt		2.845%	2.858%
	Total Weighted Cost		2.845%	2.858%
G-APL	Net Rate Base	359,872,447	242,893,453	116,978,994
	Interest Deduction for FIT Calculation	10,253,579	6,910,319	3,343,260
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 December 31, 2014				
Ending Balance Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	356,782,841	246,701,063	110,081,778
G-OPS	Operating & Maintenance Expense	288,138,353	199,870,058	88,268,295
G-OPS	Book Deprec/Amort and Reg Amortizations	19,402,475	13,218,915	6,183,560
G-OTX	Taxes Other than FIT	17,637,972	15,008,384	2,629,588
	Net Operating Income Before FIT	31,604,041	18,603,706	13,000,335
G-INT	Less: Interest Expense	10,253,579	6,910,319	3,343,260
G-SCM	Schedule M Adjustments	(50,531,963)	(33,777,146)	(16,754,817)
	Taxable Net Operating Income	(29,181,501)	(22,083,759)	(7,097,742)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(10,213,526)	(7,729,316)	(2,484,210)
G-DTE	Deferred FIT	19,616,574	13,106,495	6,510,079
99	411400 Amortized Investment Tax Credit	(33,996)	(21,324)	(12,672)
	Total FIT/Deferred FIT & ITC	9,369,052	5,355,855	4,013,197
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
For Twelve Months Ended December 31, 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	13,054,585	6,439,152	19,493,737	8,754,724	4,555,453	13,310,177	4,299,861	1,883,699	6,183,560
12	997001	Contributions In Aid of Construction	0	330,621	330,621	0	223,576	223,576	0	107,045	107,045
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	322,935	322,935	0	228,502	228,502	0	94,433	94,433
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(2,762,578)	0	(2,762,578)	(1,167,229)	0	(1,167,229)	(1,595,349)	0	(1,595,349)
4	997015	Airplane Lease Payments	0	116,954	116,954	0	82,754	82,754	0	34,200	34,200
12	997016	Redemption Expense Amortization	0	342,094	342,094	0	231,334	231,334	0	110,760	110,760
4	997020	FAS87 Current Pension Accrual	0	52,552	52,552	0	37,185	37,185	0	15,367	15,367
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(91,437)	0	(91,437)	(91,437)	0	(91,437)	0	0	0
12	997032	Interest Rate Swaps	0	1,193,142	1,193,142	0	806,838	806,838	0	386,304	386,304
4	997033	DSM Tariff Rider	(386,007)	39	(385,968)	(332,554)	28	(332,526)	(53,453)	11	(53,442)
12	997048	AFUDC	0	(389,470)	(389,470)	0	(263,371)	(263,371)	0	(126,099)	(126,099)
11	997049	Tax Depreciation	0	(43,419,217)	(43,419,217)	0	(29,468,623)	(29,468,623)	0	(13,950,594)	(13,950,594)
1	997055	Deferred Gas Exchange	0	(375,010)	(375,010)	0	(265,657)	(265,657)	0	(109,353)	(109,353)
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	(282,403)	0	(282,403)	(282,403)	0	(282,403)	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,471,614	1,471,614	0	998,784	998,784	0	472,830	472,830
4	997081	Deferred Compensation	0	27,795	27,795	0	19,667	19,667	0	8,128	8,128
4	997082	Meal Disallowances	0	108,975	108,975	0	77,109	77,109	0	31,866	31,866
4	997083	Paid Time Off	0	104,193	104,193	0	73,725	73,725	0	30,468	30,468
2	997084	Customer Uncollectibles	0	(290)	(290)	0	(192)	(192)	0	(98)	(98)
99	997098	Provision for Rate Refund	221,098	0	221,098	0	0	0	221,098	0	221,098
12	997101	Repairs 481 (a)	0	(26,611,300)	(26,611,300)	0	(17,995,359)	(17,995,359)	0	(8,615,941)	(8,615,941)
		TOTAL SCHEDULE M ADJUSTMENTS	9,753,258	(60,285,221)	(50,531,963)	6,881,101	(40,658,247)	(33,777,146)	2,872,157	(19,626,974)	(16,754,817)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.840%	29.160%
G-ALL	2	Number of Customers	100.000%	66.284%	33.716%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	68.823%	31.177%
G-ALL	11	Book Depreciation	100.000%	67.870%	32.130%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.623%	32.377%
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 December 31, 2014 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	18,507,204	12,481,814	6,025,390
99	410100	Deferred Federal Income Tax Exp	1,056,623	556,927	499,696
		SUBTOTAL	19,563,827	13,038,741	6,525,086
14	411100	Deferred Federal Income Tax Expense - Allocated	(46,094)	(31,087)	(15,007)
99	411100	Deferred Federal Income Tax Exp	98,841	98,841	0
		SUBTOTAL	52,747	67,754	(15,007)
		Total Deferred Federal Income Tax Expense	19,616,574	13,106,495	6,510,079

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	67.443%	32.557%
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 December 31, 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	270,525	270,525	0	191,640	191,640	0	78,885	78,885
		TOTAL UNDERGROUND STORAGE TAX	0	270,525	270,525	0	191,640	191,640	0	78,885	78,885
		DISTRIBUTION									
99	408110	State Excise Tax	6,200,201	0	6,200,201	6,200,201	0	6,200,201	0	0	0
99	408120	Municipal Occupation & License Tax	7,307,014	0	7,307,014	6,009,596	0	6,009,596	1,297,418	0	1,297,418
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	3,943,667	0	3,943,667	2,606,947	0	2,606,947	1,336,720	0	1,336,720
99	409100	State Income Tax	(83,435)	0	(83,435)	0	0	0	(83,435)	0	(83,435)
		TOTAL DISTRIBUTION TAX	17,367,447	0	17,367,447	14,816,744	0	14,816,744	2,550,703	0	2,550,703
		TOTAL TAXES OTHER THAN FIT	17,367,447	270,525	17,637,972	14,816,744	191,640	15,008,384	2,550,703	78,885	2,629,588

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 December 31, 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	1,798,994	3,002,625	1,022,594	1,272,932	2,295,526	181,037	526,062	707,099
4	3031XX	Misc Intangible IT Plant (3031XX)	11,459	13,812,481	13,823,940	0	9,773,435	9,773,435	11,459	4,039,046	4,050,505
TOTAL INTANGIBLE PLANT			1,215,090	15,611,475	16,826,565	1,022,594	11,046,367	12,068,961	192,496	4,565,108	4,757,604
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	1,634,708	1,634,708	0	1,158,027	1,158,027	0	476,681	476,681
1	352XXX	Wells	0	18,574,883	18,574,883	0	13,158,447	13,158,447	0	5,416,436	5,416,436
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	11,760,488	11,760,488	0	8,331,130	8,331,130	0	3,429,358	3,429,358
1	355000	Measuring & Regulating Equipment	0	428,975	428,975	0	303,886	303,886	0	125,089	125,089
1	356000	Purification Equipment	0	403,713	403,713	0	285,990	285,990	0	117,723	117,723
1	357000	Other Equipment	0	1,738,714	1,738,714	0	1,231,705	1,231,705	0	507,009	507,009
TOTAL UNDERGROUND STORAGE PLANT			0	36,052,765	36,052,765	0	25,539,778	25,539,778	0	10,512,987	10,512,987
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	848,067	0	848,067	539,668	0	539,668	308,399	0	308,399
6	376000	Mains	259,734,970	2,512,521	262,247,491	171,531,042	1,729,192	173,260,234	88,203,928	783,329	88,987,257
6	378000	Measuring & Reg Station Equip-General	5,334,507	127,100	5,461,607	3,221,884	87,474	3,309,358	2,112,623	39,626	2,152,249
6	379000	Measuring & Reg Station Equip-City Gate	6,232,531	0	6,232,531	1,910,385	0	1,910,385	4,322,146	0	4,322,146
6	380000	Services	179,679,618	0	179,679,618	123,120,106	0	123,120,106	56,559,512	0	56,559,512
6	381000	Meters	67,706,756	0	67,706,756	44,877,473	0	44,877,473	22,829,283	0	22,829,283
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,272,179	0	3,272,179	2,555,538	0	2,555,538	716,641	0	716,641
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			523,069,961	2,639,621	525,709,582	347,929,624	1,816,666	349,746,290	175,140,337	822,955	175,963,292
GENERAL PLANT											
4	389XXX	Land & Land Rights	671,090	844,463	1,515,553	577,703	597,525	1,175,228	93,387	246,938	340,325
4	390XXX	Structures & Improvements	4,957,198	17,261,589	22,218,787	3,742,565	12,213,955	15,956,520	1,214,633	5,047,634	6,262,267
4	391XXX	Office Furniture & Equipment	23,726	9,401,775	9,425,501	8,237	6,652,508	6,660,745	15,489	2,749,267	2,764,756
4	392XXX	Transportation Equipment	8,705,871	1,993,472	10,699,343	6,571,112	1,410,541	7,981,653	2,134,759	582,931	2,717,690
4	393000	Stores Equipment	151,714	562,228	713,942	114,344	397,821	512,165	37,370	164,407	201,777
4	394000	Tools, Shop & Garage Equipment	2,561,755	3,854,162	6,415,917	1,982,978	2,727,128	4,710,106	578,777	1,127,034	1,705,811

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended December 31, 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	40,012	391,287	431,299	30,177	276,867	307,044	9,835	114,420	124,255
4	396XXX	Power Operated Equipment	3,622,209	1,105,963	4,728,172	2,695,717	782,557	3,478,274	926,492	323,406	1,249,898
4	397XXX	Communications Equipment	2,258,058	8,515,889	10,773,947	836,561	6,025,673	6,862,234	1,421,497	2,490,216	3,911,713
4	398000	Miscellaneous Equipment	1,065	82,807	83,872	1,065	58,593	59,658	0	24,214	24,214
		TOTAL GENERAL PLANT	22,992,698	44,013,635	67,006,333	16,560,459	31,143,168	47,703,627	6,432,239	12,870,467	19,302,706
		TOTAL PLANT IN SERVICE	547,277,749	98,317,496	645,595,245	365,512,677	69,545,979	435,058,656	181,765,072	28,771,517	210,536,589
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,475,261)	(13,475,261)	0	(9,545,875)	(9,545,875)	0	(3,929,386)	(3,929,386)
G-ADEP		Distribution Plant	(175,988,199)	(1,483,453)	(177,471,652)	(116,771,403)	(1,020,957)	(117,792,360)	(59,216,796)	(462,496)	(59,679,292)
G-ADEP		General Plant	(7,018,763)	(11,899,918)	(18,918,681)	(4,450,739)	(8,420,144)	(12,870,883)	(2,568,024)	(3,479,774)	(6,047,798)
		TOTAL ACCUMULATED DEPRECIATION	(183,006,962)	(26,858,632)	(209,865,594)	(121,222,142)	(18,986,976)	(140,209,118)	(61,784,820)	(7,871,656)	(69,656,476)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(167,791)	(157,011)	(324,802)	(116,704)	(111,098)	(227,802)	(51,087)	(45,913)	(97,000)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(5,792,950)	(5,792,950)	0	(4,098,976)	(4,098,976)	0	(1,693,974)	(1,693,974)
G-AAMT		Underground Storage	0	(239,859)	(239,859)	0	(169,916)	(169,916)	0	(69,943)	(69,943)
G-AAMT		General Plant - 390200, 396200	(4,612)	(42,955)	(47,567)	(3,643)	(30,394)	(34,037)	(969)	(12,561)	(13,530)
		TOTAL ACCUMULATED AMORTIZATION	(172,403)	(6,232,775)	(6,405,178)	(120,347)	(4,410,384)	(4,530,731)	(52,056)	(1,822,391)	(1,874,447)
		TOTAL ACCUMULATED DEPR/AMORT	(183,179,365)	(33,091,407)	(216,270,772)	(121,342,489)	(23,397,360)	(144,739,849)	(61,836,876)	(9,694,047)	(71,530,923)
		NET GAS UTILITY PLANT before DFIT	364,098,384	65,226,089	429,324,473	244,170,188	46,148,619	290,318,807	119,928,196	19,077,470	139,005,666
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(90,260,064)	(90,260,064)	0	(61,036,563)	(61,036,563)	0	(29,223,501)	(29,223,501)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(10,304,958)	(10,304,958)	0	(7,278,050)	(7,278,050)	0	(3,026,908)	(3,026,908)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(108,306)	(108,306)	0	(76,635)	(76,635)	0	(31,671)	(31,671)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,016,459)	(1,016,459)	0	(687,360)	(687,360)	0	(329,099)	(329,099)
		TOTAL ACCUMULATED DFIT	0	(101,689,787)	(101,689,787)	0	(69,078,608)	(69,078,608)	0	(32,611,179)	(32,611,179)
		NET GAS UTILITY PLANT	364,098,384	(36,463,698)	327,634,686	244,170,188	(22,929,989)	221,240,199	119,928,196	(13,533,709)	106,394,487

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%	68.823%	31.177%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.623%	32.377%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended December 31, 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	364,098,384	(36,463,698)	327,634,686	244,170,188	(22,929,989)	221,240,199	119,928,196	(13,533,709)	106,394,487
	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	25,636,667	25,636,667	0	18,161,015	18,161,015	0	7,475,652	7,475,652
4	252000 Customer Advances	(81,232)	0	(81,232)	(11,804)	0	(11,804)	(69,428)	0	(69,428)
99	235199 Customer Deposits	(555,843)	0	(555,843)	(555,843)	0	(555,843)	0	0	0
C-WKC	Working Capital	0	1,507,105	1,507,105	0	0	0	0	1,507,105	1,507,105
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(637,075)	32,874,836	32,237,761	(567,647)	22,220,901	21,653,254	(69,428)	10,653,935	10,584,507
	NET RATE BASE	363,461,309	(3,588,862)	359,872,447	243,602,541	(709,088)	242,893,453	119,858,768	(2,879,774)	116,978,994

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended December 31, 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)	7,783,468	7,783,468											
	Hydro (ED-AN)	8,250,380	8,250,380											
	Other (ED-AN)	9,350,009	9,350,009											
Total Electric Production	25,383,857	25,383,857												
Electric Transmission														
	ED-AN	10,392,803	10,392,803											
Total Electric Transmission	10,392,803	10,392,803												
Electric Distribution														
	ED-AN	486	486											
	ED-ID	14,470,152	14,470,152											
	ED-WA	23,859,625	23,859,625											
Total Electric Distribution	38,330,263	38,330,263												
Gas Underground Storage														
1	GD-AN	567,450	567,450			567,450	567,450		401,982	401,982		165,468	165,468	
	GD-OR	113,979		113,979										
Total Gas Underground Storage	681,429		567,450	113,979		567,450	567,450		401,982	401,982		165,468	165,468	
Gas Distribution														
6	GD-AN	63,455	63,455			63,455	63,455		43,672	43,672		19,783	19,783	
	GD-ID	4,184,948	4,184,948		4,184,948	4,184,948	4,184,948				4,184,948		4,184,948	
	GD-WA	8,475,034	8,475,034		8,475,034	8,475,034	8,475,034	8,475,034		8,475,034				
	GD-OR	4,953,567		4,953,567										
Total Gas Distribution	17,677,004		12,723,437	4,953,567		12,659,982	63,455	12,723,437	8,475,034	43,672	8,518,706	4,184,948	19,783	4,204,731
General Plant														
	ED-AN	2,667,935	2,667,935											
	ED-ID	158,125	158,125											
	ED-WA	1,018,621	1,018,621											
7,4	CD-AA	14,356,669	10,234,869	2,845,779	1,276,021		2,845,779	2,845,779		2,013,616	2,013,616		832,163	832,163
9,4	CD-AN	704,250	553,829	150,421			150,421	150,421		106,435	106,435		43,986	43,986
9	CD-ID	283,360	222,837	60,523		60,523	60,523	60,523				60,523	60,523	
9	CD-WA	171,187	134,623	36,564		36,564	36,564	36,564	36,564		36,564			
8,4	GD-AA	201,052		138,187	62,865		138,187	138,187		97,778	97,778		40,409	40,409
4	GD-AN	32,973		32,973			32,973	32,973		23,331	23,331		9,642	9,642
	GD-ID	48,040		48,040		48,040	48,040	48,040				48,040	48,040	
	GD-WA	218,581		218,581		218,581	218,581	218,581	218,581		218,581			
	GD-OR	236,546		236,546										
Total General Plant	20,097,339	14,990,839	3,531,068	1,575,432		363,708	3,167,360	3,531,068	255,145	2,241,160	2,496,305	108,563	926,200	1,034,763
Total Depreciation Expense	112,562,695	89,097,762	16,821,955	6,642,978		13,023,690	3,798,265	16,821,955	8,730,179	2,686,814	11,416,993	4,293,511	1,111,451	5,404,962

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 December 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	System Contract Demand	70.840%	29.160%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	70.758%	29.242%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6	Actual Therms Purchased	68.823%	31.177%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
For Twelve Months Ended December 31, 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	918,401	918,401												
Misc Intangible Plt (303000)	ED-AN	178,756	178,756												
Total Production/Transmission		1,097,157	1,097,157												
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	457,777	326,350	90,740	40,687		90,740	90,740		64,206	64,206		26,534	26,534	
9,4	CD-AN	9,729	7,651	2,078			2,078	2,078		1,470	1,470		608	608	
	GD-ID	4,058		4,058			4,058	4,058				4,058		4,058	
	GD-WA	24,546		24,546			24,546	24,546	24,546		24,546				
	GD-OR	8,013			8,013										
Total General Plant - 303000		504,123	334,001	121,422	48,700		28,604	92,818	121,422	24,546	65,676	90,222	4,058	27,142	31,200
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	11,270,394	8,034,664	2,234,017	1,001,713			2,234,017	2,234,017		1,580,746	1,580,746		653,271	653,271
9,4	CD-AN	9,927	7,807	2,120				2,120	2,120		1,500	1,500		620	620
9,4	CD-ID	10,730	8,438	2,292			2,292	2,292					2,292	2,292	
	ED-AN	202,991	202,991												
	ED-ID	4,747	4,747												
	ED-WA	811,143	811,143												
8,4	GD-AA	442,603		304,210	138,393			304,210	304,210		215,253	215,253		88,957	88,957
4	GD-AN	1,775		1,775				1,775	1,775		1,256	1,256		519	519
	GD-OR	250			250										
Total Miscellaneous IT Intangible Plant - 3031XX		12,754,560	9,069,790	2,544,414	1,140,356		2,292	2,542,122	2,544,414		1,798,755	1,798,755	2,292	743,367	745,659
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	20,571	5,720	2,565			5,720	5,720		4,047	4,047		1,673	1,673
4	ED-AN	9,940	9,940												
	GD-OR	2,355			2,355										
Total General Plant- 390200, 396200		41,151	30,511	5,720	4,920			5,720	5,720		4,047	4,047		1,673	1,673
Total Amortization Expense		14,424,215	10,558,456	2,671,783	1,193,976		30,896	2,640,887	2,671,783	24,546	1,868,639	1,893,185	6,350	772,248	778,598

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	70.840%	29.160%
8 Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4 Jurisdictional 4-Factor Rat	70.758%	29.242%
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 December 31, 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)	(286,220,006)	(286,220,006)										
	Hydro (ED-AN)	(130,546,911)	(130,546,911)										
	Other (ED-AN)	(93,240,008)	(93,240,008)										
Total Electric Production	(510,006,925)	(510,006,925)											
Electric Transmission													
	ED-AN	(193,144,304)	(193,144,304)										
Total Electric Transmission	(193,144,304)	(193,144,304)											
Electric Distribution													
	ED-AN	4,967	4,967										
	ED-ID	(164,205,418)	(164,205,418)										
	ED-WA	(262,892,463)	(262,892,463)										
Total Electric Distribution	(427,092,914)	(427,092,914)											
Gas Underground Storage													
1	GD-AN	(13,475,261)	(13,475,261)		(13,475,261)	(13,475,261)		(9,545,875)	(9,545,875)		(3,929,386)	(3,929,386)	
	GD-OR	(628,818)		(628,818)									
Total Gas Underground Storage	(14,104,079)		(13,475,261)	(628,818)	(13,475,261)	(13,475,261)		(9,545,875)	(9,545,875)		(3,929,386)	(3,929,386)	
Gas Distribution													
6	GD-AN	(1,483,453)	(1,483,453)		(1,483,453)	(1,483,453)		(1,020,957)	(1,020,957)		(462,496)	(462,496)	
	GD-ID	(59,216,796)	(59,216,796)		(59,216,796)	(59,216,796)				(59,216,796)		(59,216,796)	
	GD-WA	(116,771,403)	(116,771,403)		(116,771,403)	(116,771,403)	(116,771,403)		(116,771,403)				
	GD-OR	(92,377,690)		(92,377,690)									
Total Gas Distribution	(269,849,342)		(177,471,652)	(92,377,690)	(175,988,199)	(1,483,453)	(177,471,652)	(116,771,403)	(1,020,957)	(117,792,360)	(59,216,796)	(462,496)	(59,679,292)
General Plant													
	ED-AN	(38,827,890)	(38,827,890)										
	ED-ID	(7,086,792)	(7,086,792)										
	ED-WA	(15,401,949)	(15,401,949)										
7,4	CD-AA	(33,247,723)	(23,702,302)	(6,590,363)	(2,955,058)	(6,590,363)	(6,590,363)		(4,663,209)	(4,663,209)		(1,927,154)	(1,927,154)
9,4	CD-AN	(11,439,216)	(8,995,914)	(2,443,302)		(2,443,302)	(2,443,302)		(1,728,832)	(1,728,832)		(714,470)	(714,470)
9	CD-ID	(5,205,638)	(4,093,766)	(1,111,872)		(1,111,872)	(1,111,872)				(1,111,872)		(1,111,872)
9	CD-WA	(2,506,933)	(1,971,477)	(535,456)		(535,456)	(535,456)	(535,456)		(535,456)			
8,4	GD-AA	(1,668,638)		(1,146,888)	(521,750)	(1,146,888)	(1,146,888)		(811,515)	(811,515)		(335,373)	(335,373)
4	GD-AN	(1,719,365)		(1,719,365)		(1,719,365)	(1,719,365)		(1,216,588)	(1,216,588)		(502,777)	(502,777)
	GD-ID	(1,456,152)		(1,456,152)		(1,456,152)	(1,456,152)				(1,456,152)		(1,456,152)
	GD-WA	(3,915,283)		(3,915,283)		(3,915,283)	(3,915,283)	(3,915,283)		(3,915,283)			
	GD-OR	(4,176,093)		(4,176,093)									
Total General Plant	(126,651,672)	(100,080,090)	(18,918,681)	(7,652,901)	(7,018,763)	(11,899,918)	(18,918,681)	(4,450,739)	(8,420,144)	(12,870,883)	(2,568,024)	(3,479,774)	(6,047,798)
Total Accumulated Depreciation	(1,540,849,236)	(1,230,324,233)	(209,865,594)	(100,659,409)	(183,006,962)	(26,858,632)	(209,865,594)	(121,222,142)	(18,986,976)	(140,209,118)	(61,784,820)	(7,871,656)	(69,656,476)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended December 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	System Contract Demand	70.840%	29.160%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	70.758%	29.242%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6	Actual Therms Purchased	68.823%	31.177%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-12E
For Twelve Months Ended December 31, 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	(8,304,554)	(8,304,554)												
Misc Intangible Plt (303000)	ED-AN	(879,493)	(879,493)												
Total Production/Transmission		(9,184,047)	(9,184,047)												
Distribution															
Franchises (302000)	ED-WA	(121,083)	(121,083)												
Misc Intangible Plt (303000)	ED-WA	(28,032)	(28,032)												
Total Distribution		(149,115)	(149,115)												
General Plant - 303000															
7,4	CD-AA	(719,282)	(512,776)	(142,576)	(63,930)		(142,576)	(142,576)		(100,884)	(100,884)		(41,692)	(41,692)	
9,4	CD-AN	(67,581)	(53,146)	(14,435)			(14,435)	(14,435)		(10,214)	(10,214)		(4,221)	(4,221)	
	GD-ID	(51,087)		(51,087)			(51,087)	(51,087)				(51,087)		(51,087)	
	GD-WA	(116,704)		(116,704)			(116,704)	(116,704)	(116,704)		(116,704)				
	GD-OR	(64,481)			(64,481)										
Total General Plant - 303000		(1,019,135)	(565,922)	(324,802)	(128,411)		(167,791)	(157,011)	(324,802)	(116,704)	(111,098)	(227,802)	(51,087)	(45,913)	(97,000)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(24,105,934)	(17,185,120)	(4,778,278)	(2,142,536)		(4,778,278)	(4,778,278)		(3,381,014)	(3,381,014)		(1,397,264)	(1,397,264)	
9,4	CD-AN	(16,266)	(12,792)	(3,474)			(3,474)	(3,474)		(2,458)	(2,458)		(1,016)	(1,016)	
9	CD-ID	(18,329)	(14,414)	(3,915)			(3,915)	(3,915)				(3,915)		(3,915)	
	ED-AN	(313,331)	(313,331)												
	ED-ID	(13,239)	(13,239)												
	ED-WA	(1,736,638)	(1,736,638)												
8,4	GD-AA	(1,454,406)		(999,642)	(454,764)		(999,642)	(999,642)		(707,327)	(707,327)		(292,315)	(292,315)	
4	GD-AN	(11,556)		(11,556)			(11,556)	(11,556)		(8,177)	(8,177)		(3,379)	(3,379)	
	GD-OR	(1,234)			(1,234)										
Total Miscellaneous IT Intangible Plant - 3031		(27,670,933)	(19,275,534)	(5,796,865)	(2,598,534)		(5,792,950)	(5,796,865)		(4,098,976)	(4,098,976)		(1,693,974)	(1,697,889)	
Gas Underground Storage															
1	GD-AN	(239,859)		(239,859)			(239,859)	(239,859)		(169,916)	(169,916)		(69,943)	(69,943)	
Total Gas Underground Storage		(239,859)		(239,859)			(239,859)	(239,859)		(169,916)	(169,916)		(69,943)	(69,943)	
General Plant - 390200, 396200															
7,4	CD-AA	(216,705)	(154,489)	(42,955)	(19,261)		(42,955)	(42,955)		(30,394)	(30,394)		(12,561)	(12,561)	
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	(64,113)	(64,113)												
	ED-WA	(110,678)	(110,678)												
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)		(1,863)				
	GD-OR	0			0										
Total General Plant - 390200, 396200		(406,228)	(339,400)	(47,567)	(19,261)		(4,612)	(42,955)	(47,567)	(3,643)	(30,394)	(34,037)	(969)	(12,561)	(13,530)
Total Accumulated Amortization		(38,669,317)	(29,514,018)	(6,409,093)	(2,746,206)		(172,403)	(6,232,775)	(6,409,093)	(120,347)	(4,410,384)	(4,530,731)	(52,056)	(1,822,391)	(1,878,362)

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

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-12E
For Twelve Months Ended December 31, 2014		
Ending Balance Basis		

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	System Contract Demand	70.840%	29.160%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	70.758%	29.242%
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 December 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99	GD-OR / AS	849,864	0	0	0	0	0	0	0	0	849,864	0	849,864
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	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	7,445,146	1,441,940	2,163,467	3,839,739	7,445,146	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,235,182	0	0	0	0	2,235,182	0	0	2,235,182	0	0	0
99	GD-OR / AS	3,526,518	0	0	0	0	0	0	0	0	3,526,518	0	3,526,518
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	77,172,186	0	0	55,016,051	55,016,051	0	0	15,297,071	15,297,071	0	6,859,064	6,859,064
9	CD-WA / ID / AN	21,941,729	5,549,985	4,472,116	7,233,094	17,255,195	1,507,383	1,214,633	1,964,518	4,686,534	0	0	0
	TOTAL ACCOUNT	112,320,761	6,991,925	6,635,583	66,088,884	79,716,392	3,742,565	1,214,633	17,261,589	22,218,787	3,526,518	6,859,064	10,385,582
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	8,929,248	3,293,586	14,649	5,621,013	8,929,248	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	617,991	0	0	0	0	0	0	424,758	424,758	0	193,233	193,233
7	CD-AA	45,151,100	0	0	32,188,219	32,188,219	0	0	8,949,851	8,949,851	0	4,013,030	4,013,030
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	54,912,128	3,323,913	71,676	37,884,774	41,280,363	8,237	15,489	9,401,776	9,425,502	0	4,206,263	4,206,263
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	30,075,181	14,430,862	5,132,775	10,511,544	30,075,181	0	0	0	0	0	0	0
99	GD-WA / ID / AN	9,371,981	0	0	0	0	6,127,810	1,893,652	1,350,519	9,371,981	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	5,688,473	1,632,179	887,725	1,953,568	4,473,472	443,302	241,107	530,592	1,215,001	0	0	0
	TOTAL ACCOUNT	48,583,596	16,063,041	6,020,500	12,869,222	34,952,763	6,571,112	2,134,759	1,993,473	10,699,344	2,881,107	50,382	2,931,489

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 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	2,948,036	110,724	137,592	2,070,049	2,318,365	30,073	37,370	562,228	629,671	0	0	0
		TOTAL ACCOUNT	3,484,863	121,463	152,337	2,439,894	2,713,694	114,344	37,370	562,228	713,942	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,007,816	972,218	298,727	1,736,871	3,007,816	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,709,811	0	0	0	0	1,977,244	371,101	361,466	2,709,811	0	0	0
99		GD-OR / AS	966,778	0	0	0	0	0	0	0	0	966,778	0	966,778
8		GD-AA	2,278,954	0	0	0	0	0	0	1,566,371	1,566,371	0	712,583	712,583
7		CD-AA	9,445,918	0	0	6,733,995	6,733,995	0	0	1,872,370	1,872,370	0	839,553	839,553
9		CD-WA / ID / AN	1,251,770	21,111	764,635	198,658	984,404	5,734	207,676	53,956	267,366	0	0	0
		TOTAL ACCOUNT	19,661,047	993,329	1,063,362	8,669,524	10,726,215	1,982,978	578,777	3,854,163	6,415,918	966,778	1,552,136	2,518,914
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	677,663	224,764	44,361	408,538	677,663	0	0	0	0	0	0	0
99		GD-WA / ID / AN	183,279	0	0	0	0	29,243	9,537	144,499	183,279	0	0	0
99		GD-OR / AS	111,504	0	0	0	0	0	0	0	0	111,504	0	111,504
8		GD-AA	235,803	0	0	0	0	0	0	162,072	162,072	0	73,731	73,731
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	72,329	3,439	1,098	52,343	56,880	934	298	14,217	15,449	0	0	0
		TOTAL ACCOUNT	1,636,241	228,203	45,459	714,433	988,095	30,177	9,835	391,288	431,300	111,504	105,342	216,846

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 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	57,689,689	11,072,715	4,192,525	42,424,449	57,689,689	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,254,902	0	0	0	0	699,208	555,694	0	1,254,902	0	0	0
99		GD-OR / AS	1,230,831	0	0	0	0	0	0	0	0	1,230,831	0	1,230,831
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	31,069,772	0	0	22,149,641	22,149,641	0	0	6,158,650	6,158,650	0	2,761,481	2,761,481
9		CD-WA / ID / AN	12,537,730	505,718	3,187,772	6,166,306	9,859,796	137,354	865,803	1,674,777	2,677,934	0	0	0
		TOTAL ACCOUNT	104,775,856	11,578,433	7,380,297	70,740,396	89,699,126	836,562	1,421,497	8,515,889	10,773,948	1,230,831	3,071,951	4,302,782
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	412,374	0	0	293,981	293,981	0	0	81,741	81,741	0	36,652	36,652
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	505,617	3,921	2,299	376,506	382,726	1,065	0	82,807	83,872	2,367	36,652	39,019
		TOTAL GENERAL PLANT	393,805,837	56,090,094	32,526,201	212,232,034	300,848,329	16,560,460	6,432,239	44,013,638	67,006,337	9,670,030	16,281,141	25,951,171

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 December 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN	10,439,259	153,179	0	10,286,080	10,439,259	0	0	0	0	0
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,866,637	0	0	6,321,025	6,321,025	0	0	1,757,545	1,757,545	0
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0
		TOTAL ACCOUNT	21,129,708	153,179	0	16,759,714	16,912,893	1,022,594	181,037	1,798,994	3,002,625	426,123
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	6,922,478	5,198,755	23,524	1,700,199	6,922,478	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	2,428,112	0	0	0	0	0	0	1,668,890	1,668,890	0
7		CD-AA	56,884,327	0	0	40,552,837	40,552,837	0	0	11,275,611	11,275,611	0
9		CD-WA / ID / AN	100,830	0	42,189	37,104	79,293	0	11,459	10,078	21,537	0
		TOTAL ACCOUNT	66,335,747	5,198,755	65,713	42,290,140	47,554,608	0	11,459	12,954,579	12,966,038	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,269,878	0	0	3,043,996	3,043,996	0	0	846,375	846,375	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,282,635	0	0	3,043,996	3,043,996	0	0	857,901	857,901	1,231
	TOTAL		91,748,090	5,351,934	65,713	62,093,850	67,511,497	1,022,594	192,496	15,611,474	16,826,564	427,354

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 December 31, 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	(49,809,914)	(35,509,488)	(9,873,321)	(4,427,105)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(2,020,864)	(1,589,228)	(431,636)	0
7	283750 CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
	Total	<u>(52,377,173)</u>	<u>(37,488,241)</u>	<u>(10,413,263)</u>	<u>(4,475,669)</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 December 31, 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	1,296,869	707,255		2,004,124		707,255			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,367,065	745,537		2,112,602		745,537			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	16,226,353	7,454,225	2,310,047	25,990,625		5,947,718		1,506,507	2,310,047
1	154300 PLANT MATERIALS & OPER SUP-CS2	571,913	311,896		883,809		311,896			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,640,215	894,502		2,534,717		894,502			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	6,161	2,831	877	9,869		2,259		572	877
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	0	0	0	0		0		0	0
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	281	129	40	450		103		26	40
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	42,284,539			42,284,539	42,284,539		0		
TOTAL		63,393,396	10,116,375	2,310,964	75,820,735	42,284,539	8,609,270	0	1,507,105	2,310,964

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	71.290%	19.822%	8.888%	32.100%	29.242%	100.000%
99	Not Allocated						