

Summary

**AVISTA UTILITIES**  
Restatement Summary  
Washington Electric  
TWELVE MONTHS ENDED DECEMBER 31, 2014

Column	WP Ref	Description of Adjustment	Washington Electric		
			NOI	Rate Base	ROR
<b>Restating adjustments</b>					
1.00	E-ROO	Results of Operations	104,183	1,258,955	8.28%
1.01	E-DFIT	Deferred FIT Rate Base	(79)	(8,203)	
1.02	E-DDC	Deferred Debits and Credits	(43)	-	
1.03	E-WC	Working Capital	215	22,405	
2.01	E-EBO	Eliminate B & O Taxes	(62)	-	
2.02	E-PT	Restate Property Tax	(70)	-	
2.03	E-UE	Uncollectible Expense	(599)	-	
2.04	E-RE	Regulatory Expense	51	-	
2.05	E-ID	Injuries and Damages	(99)	-	
2.06	E-FIT	FIT/DFIT Expense	1	-	
2.07	E-OSC	Office Space Charges to Subsidiaries	7	-	
2.08	E-RET	Restate Excise Taxes	177	-	
2.09	E-NGL	Net Gains / Losses	60	-	
2.10	E-WN	Weather Normalization	(1,454)	-	
2.11	E-EAS	Eliminate Adder Schedules	-	-	
2.12	E-MR	Miscellaneous Restating	(107)	-	
2.13	E-EWPC	Eliminate WA Power Cost Defer	2,164	-	
2.14	E-NPS	Nez Perce Settlement Adjustment	(7)	-	
2.15	E-RDI	Restate Debt Interest	(436)	-	
2.16	E-CBPS	CB Power Supply	(3,110)	-	
<b>CB Restated Total</b>			<b>100,793</b>	<b>1,273,157</b>	<b>7.92%</b>
<b>Other</b>					
		CF WA Elec Conversion Factor			

*fma*

DESCRIPTION	Results of Operations	Deferred FIT Rate Base	Deferred Debits and Credits	Working Capital	Eliminate B & O Taxes	Restate Property Tax
Adjustment Number	1.00	1.01	1.02	1.03	2.01	2.02
Workpaper Reference	E-ROO	E-DEFT	E-DDC	E-WC	E-EBO	E-PT
<b>REVENUES</b>						
Total General Business	\$508,833	\$0	\$0	\$0	(\$17,685)	\$0
Interdepartmental Sales	922	-	0	0	0	0
Sales for Resale	97,639	-	0	0	0	0
Total Sales of Electricity	607,394	-	0	0	(17,685)	0
Other Revenue	73,553	-	0	0	(13)	0
Total Electric Revenue	680,947	-	0	0	(17,698)	0
<b>EXPENSES</b>						
<b>Production and Transmission</b>						
Operating Expenses	192,589	-	64	0	0	0
Purchased Power	127,926	-	0	0	0	0
Depreciation/Amortization	23,715	-	0	0	0	0
Regulatory Amortization	(1,139)	-	0	0	0	0
Taxes	12,844	-	0	0	0	(16)
Total Production & Transmission	355,935	-	64	0	0	(16)
<b>Distribution</b>						
Operating Expenses	21,301	-	0	0	0	0
Depreciation/Amortization	23,887	-	0	0	0	0
Taxes	43,433	-	0	0	(17,602)	124
Total Distribution	88,621	-	0	0	(17,602)	124
<b>Customer Accounting</b>						
Customer Service & Information	19,816	-	0	0	0	0
Sales Expenses	0	-	0	0	0	0
<b>Administrative &amp; General</b>						
Operating Expenses	45,984	-	0	0	0	0
Depreciation/Amortization	16,947	-	0	0	0	0
Taxes	0	-	0	0	0	0
Total Admin. & General	62,931	-	0	0	0	0
Total Electric Expenses	537,560	-	66	0	(17,602)	108
OPERATING INCOME BEFORE FIT	143,387	-	(66)	0	(96)	(108)
<b>FEDERAL INCOME TAX</b>						
Current Accrual	(5,289)	-	(23)	0	(34)	(38)
Debt Interest	0	79	0	(215)	0	0
Deferred Income Taxes	44,620	-	0	0	0	0
Amortized ITC - Noxon	(127)	-	0	0	0	0
NET OPERATING INCOME	\$104,183	(\$79)	(\$43)	\$215	(\$62)	(\$70)
<b>RATE BASE</b>						
<b>PLANT IN SERVICE</b>						
Intangible	\$102,620	\$0	\$0	\$0	\$0	\$0
Production	746,101	-	0	0	0	0
Transmission	371,971	-	0	0	0	0
Distribution	842,795	-	0	0	0	0
General	196,867	-	0	0	0	0
Total Plant in Service	2,260,354	-	-	-	-	-
<b>ACCUMULATED DEPRECIATION/AMORT</b>						
Intangible	(20,242)	-	0	0	0	0
Production	(325,531)	-	0	0	0	0
Transmission	(123,869)	-	0	0	0	0
Distribution	(252,722)	-	0	0	0	0
General	(65,720)	-	0	0	0	0
Total Accumulated Depreciation	(788,084)	-	-	-	-	-
NET PLANT	1,472,270	-	-	-	-	-
DEFERRED TAXES	(249,563)	(8,203)	-	-	-	-
Net Plant After DEFT	1,222,707	(8,203)	-	-	-	-
DEFERRED DEBITS AND CREDITS	10,846	-	-	-	-	-
WORKING CAPITAL	25,402	-	-	22,405	-	-
TOTAL RATE BASE	1,258,955	(\$8,203)	-	22,405	-	-
RATE OF RETURN	8.28%	0	-	-	-	-

DESCRIPTION	Uncollectible Expense	Regulatory Expense	Injuries and Damages	FIT/DFIT Expense	Office Space Charges to Subsidiaries	Rebate Excise Taxes
Adjustment Number	2.03	2.04	2.05	2.06	2.07	2.08
Worksheet Reference	E-UE	E-RE	E-ID	E-FIT	E-OSC	E-RET
<b>REVENUES</b>						
Total General Business	\$0	\$0	\$0	\$0	\$0	\$0
Interdepartmental Sales	0	0	0	-	0	0
Sales for Resale	0	0	0	-	0	0
Total Sales of Electricity	0	0	0	-	0	0
Other Revenue	0	0	0	-	0	0
Total Electric Revenue	0	0	0	-	0	0
<b>EXPENSES</b>						
<b>Production and Transmission</b>						
Operating Expenses	0	0	0	-	0	0
Purchased Power	0	0	0	-	0	0
Depreciation/Amortization	0	0	0	-	0	0
Regulatory Amortization	0	0	0	-	0	0
Taxes	0	0	0	-	0	0
Total Production & Transmission	0	0	0	-	0	0
<b>Distribution</b>						
Operating Expenses	0	0	0	-	0	0
Depreciation/Amortization	0	0	0	-	0	0
Taxes	0	0	0	-	0	(273)
Total Distribution	0	0	0	-	0	(273)
<b>Customer Accounting</b>						
Customer Service & Information	922	0	0	-	0	0
Sales Expenses	0	0	0	-	0	0
<b>Administrative &amp; General</b>						
Operating Expenses	0	(79)	153	-	(10)	0
Depreciation/Amortization	0	0	0	-	0	0
Taxes	0	0	0	-	0	0
Total Admin. & General	0	(79)	153	-	(10)	0
Total Electric Expenses	922	(79)	153	-	(10)	(273)
<b>OPERATING INCOME BEFORE FIT</b>	(922)	79	(153)	-	10	273
<b>FEDERAL INCOME TAX</b>						
Current Accrual	(323)	28	(54)	-	4	96
Debt Interest	0	0	0	-	0	0
Deferred Income Taxes	0	0	0	-	0	0
Amortized ITC - Noxon	0	0	0	(1)	0	0
<b>NET OPERATING INCOME</b>	(\$599)	\$51	(\$99)	\$1	\$7	\$177
<b>RATE BASE</b>						
<b>PLANT IN SERVICE</b>						
Intangible	\$0	\$0	\$0	\$0	\$0	\$0
Production	0	0	0	-	0	0
Transmission	0	0	0	-	0	0
Distribution	0	0	0	-	0	0
General	0	0	0	-	0	0
Total Plant in Service	-	-	-	-	-	-
<b>ACCUMULATED DEPRECIATION/AMORT</b>						
Intangible	0	0	0	-	0	0
Production	0	0	0	-	0	0
Transmission	0	0	0	-	0	0
Distribution	0	0	0	-	0	0
General	0	0	0	-	0	0
Total Accumulated Depreciation	-	-	-	-	-	-
<b>NET PLANT</b>	-	-	-	-	-	-
<b>DEFERRED TAXES</b>						
Net Plant After DFIT	-	-	-	-	-	-
<b>DEFERRED DEBITS AND CREDITS</b>						
WORKING CAPITAL	-	-	-	-	-	-
<b>TOTAL RATE BASE</b>	-	-	-	\$0	-	-
<b>RATE OF RETURN</b>						

DESCRIPTION	Net Gains / Losses	Weather Normalization	Eliminate Adder Schedules	Miscellaneous Restating	Eliminate WA Power Cost Defer	Nez Perce Settlement Adjustment
Adjustment Number	2,09	2,10	2,11	2,12	2,13	2,14
Workpaper Reference	E-NGL	E-WN	E-EAS	E-MR	E-EWPC	E-NPS
<b>REVENUES</b>						
Total General Business	\$0	(\$2,345)	(\$9,308)	\$0	\$8,877	\$0
Interdepartmental Sales	0	-	-	0	0	0
Sales for Resale	0	-	-	0	-	0
Total Sales of Electricity	0	(2,345)	(9,308)	0	8,877	0
Other Revenue	0	-	-	0	-	0
Total Electric Revenue	0	(2,345)	(9,308)	0	8,877	0
<b>EXPENSES</b>						
<b>Production and Transmission</b>						
Operating Expenses	0	-	321	0	4,274	10
Purchased Power	0	-	-	0	-	0
Depreciation/Amortization	0	-	-	0	-	0
Regulatory Amortization	0	-	9,231	0	9	0
Taxes	0	-	-	0	-	0
Total Production & Transmission	0	-	9,552	0	4,283	10
<b>Distribution</b>						
Operating Expenses	0	-	-	(2)	-	0
Depreciation/Amortization	(93)	-	-	0	-	0
Taxes	0	(90)	(359)	0	342	0
Total Distribution	(93)	(90)	(359)	(2)	342	0
<b>Customer Accounting</b>						
Customer Service & Information	0	(13)	(50)	0	48	0
Sales Expenses	0	-	(18,432)	(1)	-	0
<b>Administrative &amp; General</b>						
Operating Expenses	0	(5)	(19)	168	18	0
Depreciation/Amortization	0	-	-	0	-	0
Taxes	0	-	-	0	-	0
Total Admin. & General	0	(5)	(19)	168	18	0
Total Electric Expenses	(93)	(108)	(9,308)	165	4,691	10
OPERATING INCOME BEFORE FIT	93	(2,237)	-	(165)	4,186	(10)
<b>FEDERAL INCOME TAX</b>						
Current Accrual	33	(783)	-	(58)	-	(4)
Debt Interest	0	-	-	0	-	0
Deferred Income Taxes	0	-	-	0	2,022	0
Amortized ITC - Noxon	0	-	-	0	-	0
NET OPERATING INCOME	\$60	(\$1,454)	\$0	(\$107)	\$2,164	(\$7)
<b>RATE BASE</b>						
<b>PLANT IN SERVICE</b>						
Intangible	\$0	\$0	\$0	\$0	\$0	\$0
Production	0	-	-	0	-	0
Transmission	0	-	-	0	-	0
Distribution	0	-	-	0	-	0
General	0	-	-	0	-	0
Total Plant in Service	-	-	-	-	-	-
<b>ACCUMULATED DEPRECIATION/AMORT</b>						
Intangible	0	-	-	0	-	0
Production	0	-	-	0	-	0
Transmission	0	-	-	0	-	0
Distribution	0	-	-	0	-	0
General	0	-	-	0	-	0
Total Accumulated Depreciation	-	-	-	-	-	-
NET PLANT	-	-	-	-	-	-
<b>DEFERRED TAXES</b>						
Net Plant After DFIT	-	-	-	-	-	-
<b>DEFERRED DEBITS AND CREDITS</b>						
WORKING CAPITAL	-	-	-	-	-	-
TOTAL RATE BASE	-	\$0	\$0	-	\$0	-
<b>RATE OF RETURN</b>						

**AVISTA UTILITIES**  
**Actual Cost of Capital AMA 12/31/2014**  
**Washington - Electric System**

<b>Cap Structure</b>			
<u>Component</u>	<u>Capital Structure</u>	<u>Cost</u>	<u>Weighted Cost</u>
Total Debt	51.07%	5.38%	2.746% WA wtd debt 2.746%
Common	48.93%	9.80%	4.80%
Total	<u>100.00%</u>		<u>7.55%</u>

<u>Description</u>	<u>Factor</u>
<b>Revenues</b>	1.000000
<b>Expense:</b>	
Uncollectibles	0.005353
Commission Fees	0.002000
Washington Excise Tax	0.038527
Total Expense	<u>0.045880</u>
Net Operating Income Before FIT	0.954120
Federal Income Tax @ 35%	<u>0.333942</u>
<b>REVENUE CONVERSION FACTOR</b>	<u><u>0.62018</u></u>

# AVISTA UTILITIES

## Commission Basis Report Washington Electric Adjustment Descriptions Twelve Months Ended December 31, 2014

### 1.00 Per Results of Operation (ROO) Report

ROO Report amounts are for the twelve months ended December 31, 2014. Amounts agree to the Company's financial general ledger records with the removal of certain prior period costs. Rate base was computed using the average-of-monthly-averages method. Rate base includes all rate base components, including net plant (costs, less accumulated depreciation, net of ADFIT), working capital, and all other regulatory deferred debits and credits.

### 1.01 Accumulated Deferred FIT Rate Base

Accumulated deferred FIT arises from accelerated depreciation, bond refinancing premiums, and contributions in aid of construction. ADFIT that was included in ROO report were included in column (1.00). The adjustment was necessary to adjust the ROO balances to actual.

### 1.02 Deferred Debits and Credits

Deferred debits and credits that were included in the ROO Reports were included in column 1.00. This adjustment corrects the amounts as shown in ROO Reports. The Deferred Debits and Credits include the following regulatory deferrals:

- **Colstrip 3 AFUDC Elimination**

This deferral reflects a reallocation of rate base and depreciation expense between jurisdictions. In Cause Nos. U-81-15 and U-82-10, the WUTC allowed the Company a return on a portion of Colstrip Unit 3 construction work in progress (CWIP). A much smaller amount of Colstrip Unit 3 CWIP was allowed in rate base in Case No. U-1008-144 by the IPUC. The Company eliminated the AFUDC associated with the portion of CWIP allowed in rate base in each jurisdiction. Since production facilities are allocated on the production/transmission percentages, the allocation is reversed and a direct assignment is made. The ROO balance was appropriate; therefore, no CBR adjustment was needed.

- **Colstrip Common AFUDC**

Differing amounts of Colstrip common facilities were excluded from rate base by the WUTC and IPUC until Colstrip Unit No. 4 was placed in service. The Company was allowed to accrue AFUDC on the Colstrip common facilities during the time that they were excluded from rate base. It is necessary to directly assign the AFUDC because of the differing amounts of common facilities excluded from rate base by the WUTC and IPUC. In September 1988, an entry was made to comply with a FERC Audit Exception, which transferred Colstrip common AFUDC from the plant accounts to account 186. This deferral reflects a direct assignment of rate base for the appropriate average of monthly averages amounts of Colstrip common AFUDC to the Washington and Idaho jurisdictions.

# AVISTA UTILITIES

## Commission Basis Report Washington Electric Adjustment Descriptions Twelve Months Ended December 31, 2014

Amortization expense associated with the Colstrip common AFUDC is charged directly to the Washington and Idaho jurisdictions through Account 406. The ROO balance was appropriate; therefore, no CBR adjustment was needed.

- Kettle Falls Disallowance  
This deferral reflects the Kettle Falls disallowance ordered by the WUTC in Cause No. U-83-26. The WUTC disallowed both a return of and a return on a certain portion of the investment in Kettle Falls. The disallowed investment and related depreciation expense, FIT expense, accumulated depreciation and deferred FIT are removed. The ROO balance was correct; therefore, no CBR adjustment was needed.
- Settlement Exchange Power  
This deferral reflects the rate base associated with the recovery of 64.1% of the Company's investment in Settlement Exchange Power. The 64.1% recovery level was approved by the Commission's Second Supplemental Order in Cause No. U-86-99 dated February 24, 1987. Amortization expense and deferred FIT expense recorded during the test period are appropriately reflected in results of operations, therefore for CBR, no adjustment was needed.
- CDA Settlement Deferral  
This deferral reflects the December 31, 2014 AMA net assets, net of ADFIT, associated with the 2008/2009 past storage and §10(e) charges, and CDA/SRR CDR (CDA Tribe Settlement 4(e) Spokane River Relicensing conditions) deferred for future recovery as approved in Docket No. UE-100467. The ROO balance was appropriate; therefore, no CBR adjustment was needed.
- Restating CDA/SRR (Spokane River Relicensing) CDR Deferral  
This deferral reflects the net assets and ADFIT balances for the CDA Tribe settlement 4(e) Spokane River relicensing conditions deferred for future recovery. A ten-year amortization expense of the CDA/SRR CDR Deferral, as approved in Docket No. UE-100467 is accurately reflected in results of operations.
- Spokane River Deferral  
This deferral reflects the December 31, 2014 AMA net asset, net of ADFIT, related to the Spokane River relicensing and PM&E costs deferred for future recovery, as approved in Docket No. UE-100467. The ROO balance was appropriate; therefore, no CBR adjustment was needed.
- Restating Spokane River PM&E Deferral  
This deferral reflects the December 31, 2014 AMA net asset, net of ADFIT, related to the Spokane River deferred PM&E costs deferred for future recovery. A ten-year amortization expense of the Spokane River PM&E Deferral, as



# AVISTA UTILITIES

## Commission Basis Report Washington Electric Adjustment Descriptions Twelve Months Ended December 31, 2014

approved in Docket No. UE-100467 is accurately reflected in results of operations. The ROO balance was appropriate; therefore, no CBR adjustment was needed.

- Montana Riverbed Lease

This deferral reflects the December 31, 2014 average-of-monthly averages net asset, net of ADFIT, related to the costs associated with the Montana Riverbed lease settlement. In this settlement, the Company agreed to pay the State of Montana \$4.0 million annually beginning in 2007, with annual inflation adjustments, for a 10-year period for leasing the riverbed under the Noxon Rapids Project and the Montana portion of the Cabinet Gorge Project. The first two annual payments were deferred by Avista as approved in Docket No. UE-072131. In Docket No. UE-080416 (see Order No. 08), the Commission approved the Company's accounting treatment of the deferred payments, including accrued interest, to be amortized over the remaining eight years of the agreement starting on January 1, 2009. The ROO rate base balance was appropriate; therefore, no CBR adjustment was needed. However, an increase to expense of \$64,000 is necessary to properly reflect the correct amount for calendar 2014.

- Lancaster Amortization

This deferral reflects the December 31, 2014 AMA net asset, net of ADFIT, related to the deferred Lancaster plant Power Purchase Agreement (PPA), as approved in Docket No. UE-100467. The ROO balance was appropriate; therefore, no CBR adjustment was needed.

- Customer Advances

These amounts decrease rate base for customer advances, as they will most likely be recorded as contributions in aid of construction at some future time. These amounts are a component of actual ROO. The ROO balance was appropriate; therefore, no CBR adjustment was needed.

- Customer Deposits

These amounts decrease rate base for the average-of-monthly averages of customer deposits held by the Company. The ROO rate base balance is correct; therefore, no adjustment was made. The corresponding interest paid on customer deposits is reclassified to an operating expense, at the UTC interest rate during 2014 of 0.13%. This adjustment is consistent with Docket No. UE-090134.

# AVISTA UTILITIES

## Commission Basis Report Washington Electric Adjustment Descriptions Twelve Months Ended December 31, 2014

### 1.03 Working Capital

This adjustment updates the working capital rate base balance reflected in results of operations to the actual AMA working capital balance as of December 31, 2014 calculated using the Investor Supplied Working Capital (ISWC) method. This method is consistent with that used in the Company's most recent electric general rate case, Docket No. UE-140188.

### 2.01 Eliminate B & O Taxes

This adjustment removes the revenues and expenses associated with local business and occupation taxes. The adjustment eliminates any timing mismatch that exists between the revenues and expenses by eliminating the revenues and expenses in their entirety. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

### 2.02 Restate Property Tax

This adjustment restates the test period accrued levels of property taxes to reflect the actual amounts. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

### 2.03 Uncollectible Expense

This adjustment restates the accrued expense to the actual level of net write-offs for the test period. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

### 2.04 Regulatory Expenses

This adjustment restates regulatory expense to reflect the WUTC and IPUC assessment rates applied to revenues for the test period and the actual levels of FERC fees paid during the test period. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

### 2.05 Injuries and Damages

As a result of the Commission's Order in Docket No. U-88-2380-T the Company changed to the reserve method of accounting for injuries and damages not covered by insurance. This restating adjustment replaces the accrual with actuals to adjust to the six-year rolling average of injuries and damages payments not covered by insurance. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

# AVISTA UTILITIES

## Commission Basis Report Washington Electric Adjustment Descriptions Twelve Months Ended December 31, 2014

### 2.06 FIT and DFIT Expenses

This adjustment adjusts the level of Schedule M items and jurisdictional allocation of Schedule M items as necessary to reflect the appropriate level of Washington electric FIT and DFIT. This adjustment also adjusts as necessary changes needed to reflect the appropriate level of Investment Tax Credits and DFIT. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

### 2.07 Office Space Charges to Subsidiaries

This adjustment removes a portion of the office space costs (including, but not limited to office building operating and fixed costs, utilities, administrative, security, HVAC, depreciation and property taxes, as well as other costs related to employee use of phones, laptops, etc.) using the percentage of labor dollars charged to subsidiary activities by employee compared to total labor dollars by employee. These percentages are applied to the employees' office space (expressed in square feet) and multiplied by office space costs/per square foot. This restating adjustment is made as a result of the Commission's Third Supplemental Order in Docket No. U-88-2380-T, which required the company to perform a space utilization study to allocate costs to subsidiaries. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

### 2.08 Restate Excise and Franchise Taxes

This adjustment removes the effect of a one-month accrual lag in actual results to reflect the actual level of taxes paid. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

### 2.09 Net Gains/Losses

This adjustment reflects a ten-year amortization of net gains realized from the sale of real property disposed of between 2005 and December 31, 2014. This restating adjustment is made as a result of the Commission's Order in Docket No. UE-050842/UG-050483. This restating adjustment is consistent with prior general rate case dockets starting with Docket No. UE-050842/UG-050483.

### 2.10 Weather Normalization

This adjustment normalizes weather sensitive electric kWh sales by eliminating the effect of temperature deviations above or below historical normals. This restating adjustment is required per WAC 480-100-208.

# AVISTA UTILITIES

## Commission Basis Report Washington Electric Adjustment Descriptions Twelve Months Ended December 31, 2014

### 2.11 Eliminate Adder Schedules

This adjustment removes the impact of the adder schedule revenues and related expenses, such as Schedule 91 Tariff Rider (DSM and LIRAP), Schedule 93 ERM rebate, Schedule 94 BPA rebate, and Schedule 59 Residential Exchange credit, since these items are recovered/rebated by separate tariffs and therefore not part of base rates.

### 2.12 Miscellaneous restating

This adjustment removes a number of non-operating or non-utility expenses associated with dues and donations, etc., included in error in the test period actual results, and removes or restates other expenses incorrectly charged between service and or jurisdiction. The Company also removed 50% of director meeting expenses. Lastly, this adjustment restates 2014 labor expense to reflect union labor recorded in 2015 related to 2014. The Company's Union contract was approved in January 2015, which included 2014 retroactive pay for all union employees.

### 2.13 Eliminate WA Power Cost Deferral

This adjustment eliminates all power supply deferral and amortization entries, including net REC revenues, recorded in results of operations pursuant to the deferral and recovery mechanisms authorized in Docket No. UE-000972. This restating adjustment is consistent with prior general rate case dockets (including Docket No. UE-011595 forward.)

### 2.14 Nez Perce Settlement Accounting Adjustment

This adjustment directly assigns the Nez Perce Settlement expenses to the Washington and Idaho jurisdictions. This is necessary due to differing regulatory treatment in Idaho Case No. WWP-E-98-11 and Washington Docket No. UE-991606/UG-991607.

### 2.15 Restate Debt Interest

This adjustment reflects debt interest using the Company's weighted cost of debt at December 31, 2014 using the methodology consistent with prior general rate case filings, on rate base as reported in column (1.00), resulting in the level of tax deductible interest expense on actual test period rate base. For each Commission Basis adjustment to rate base, the FIT expense is reflected on that adjustment for the impact of the restated debt interest.

### 2.16 Normalized Power Supply

This adjustment normalizes power supply related revenue and expenses. A dispatch simulation model is used to calculate normalized secondary sales, secondary purchases and thermal fuel costs. This restating adjustment is required per WAC 480-100-208.



AVISTA UTILITIES  
WASHINGTON ELECTRIC RESULTS -CBR  
TWELVE MONTHS ENDED DECEMBER 31, 2014  
(000'S OF DOLLARS)

1.00

Line No.	DESCRIPTION	Results of Operations
	Adjustment Number	1.00
	Workpaper Reference	E-ROO
	REVENUES	
1	Total General Business	\$508,833
2	Interdepartmental Sales	922
3	Sales for Resale	97,639
4	Total Sales of Electricity	607,394
5	Other Revenue	73,553
6	Total Electric Revenue	680,947
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	192,589
8	Purchased Power	127,926
9	Depreciation/Amortization	23,715
10	Regulatory Amortization	(1,139)
11	Taxes	12,844
12	Total Production & Transmission	355,935
	Distribution	
13	Operating Expenses	21,301
14	Depreciation/Amortization	23,887
15	Taxes	43,433
16	Total Distribution	88,621
17	Customer Accounting	10,257
18	Customer Service & Information	19,816
19	Sales Expenses	0
	Administrative & General	
20	Operating Expenses	45,984
21	Depreciation/Amortization	16,947
22	Taxes	0
23	Total Admin. & General	62,931
24	Total Electric Expenses	537,560
25	OPERATING INCOME BEFORE FIT	143,387
	FEDERAL INCOME TAX	0
26	Current Accrual	(5,289)
27	Debt Interest	0
28	Deferred Income Taxes	44,620
29	Amortized ITC - Noxon	(127)
30	NET OPERATING INCOME	\$104,183
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$102,620
32	Production	746,101
33	Transmission	371,971
34	Distribution	842,795
35	General	196,867
36	Total Plant in Service	2,260,354
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	(20,242)
38	Production	(325,531)
39	Transmission	(123,869)
40	Distribution	(252,722)
41	General	(65,720)
42	Total Accumulated Depreciation	(788,084)
43	NET PLANT	1,472,270
44	DEFERRED TAXES	(249,563)
45	Net Plant After DFIT	1,222,707
46	DEFERRED DEBITS AND CREDITS	10,846
47	WORKING CAPITAL	25,402
48	TOTAL RATE BASE	\$1,258,955

*Jma*

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>ELECTRIC RATE OF RETURN</b>		<b>E-ROR-12A</b>
For Twelve Months Ended December 31, 2014		
Average of Monthly Averages Basis		
Ref/Basis	Account Description	

AVISTA UTILITIES

System	Washington	Idaho
E-OPS	157,732,065	53,548,966
	104,183,099	53,548,966
Adjustments		
	157,732,065	53,548,966
	104,183,099	53,548,966
E-APL	1,923,043,242	664,089,029
	1,258,954,213	664,089,029
RATE OF RETURN		
	8.202%	8.064%
	8.275%	8.064%

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.

AVISTA UTILITIES

Report ID:  
E-ALL-12A

RESULTS OF OPERATIONS  
ELECTRIC ALLOCATION PERCENTAGES  
For Twelve Months Ended December 31, 2014  
Average of Monthly Averages Basis

Basis	Ref	Description	Production/Transmission Ratio	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio		01-01-2014 thru 12-31-2014	100.000%	64.710%	35.290%
2	Input	Number of Customers - AMA Percent		01-01-2014 thru 12-31-2014	367,195 100.000%	241,041 65.644%	126,154 34.356%
3	E-OPS	Direct Distribution Operating Expense Percent		01-01-2014 thru 12-31-2014	22,867,710 100.000%	14,917,235 65.233%	7,950,475 34.767%
	Input	Jurisdictional 4-Factor Ratio		01-01-2014 thru 12-31-2014			
		Direct O & M Accts 500 - 598			20,542,699	13,023,086	7,519,613
		Direct O & M Accts 901 - 935			28,957,984	21,092,227	7,865,757
		Total			49,500,683	34,115,313	15,385,370
		Percentage			100.000%	68.919%	31.081%
		Direct Labor Accts 500 - 598			12,492,299	8,544,371	3,947,928
		Direct Labor Accts 901 - 935			5,857,039	4,662,866	1,194,153
		Total			18,349,338	13,207,257	5,142,081
		Percentage			100.000%	71.977%	28.023%
		Number of Customers			370,194	243,031	127,163
		Percentage			100.000%	65.650%	34.350%
		Net Direct Plant			953,377,268	620,232,581	333,144,687
		Percentage			100.000%	65.056%	34.944%
4		Total Percentages			400.000%	271.602%	128.398%
		Percent			100.000%	67.900%	32.100%

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AVISTA UTILITIES

Report ID:  
E-ALL-12A

RESULTS OF OPERATIONS  
ELECTRIC ALLOCATION PERCENTAGES  
For Twelve Months Ended December 31, 2014  
Average of Monthly Averages Basis

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

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AVISTA UTILITIES

Report ID:  
E-ALL-12A

RESULTS OF OPERATIONS  
ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended December 31, 2014  
Average of Monthly Averages Basis

Based on Data from:

01-01-2013 thru 12-31-2013

Basis	Ref	Description	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North
		Direct O & M Accts 500 - 894	9,851,125	0	6,009,988
		Direct O & M Accts 901 - 935	10,008,419	0	6,964,929
		Direct O & M Accts 901 - 905 Utility 9 Only	1,488,529	0	1,488,529
		Total	21,348,073	0	14,463,446
		Percentage	100.000%	0.000%	67.751%
		Direct Labor Accts 500 - 894	12,458,854	0	8,930,624
		Direct Labor Accts 901 - 935	1,855,548	0	232,337
		Direct Labor Accts 901 - 905 Utility 9 Only	3,462,240	0	3,462,240
		Total	17,776,642	0	12,625,201
		Percentage	100.000%	0.000%	71.021%
		Number of Customers at	325,919	0	228,433
		Percentage	100.000%	0.000%	70.089%
		Net Direct Plant	552,816,448	0	365,235,362
		Percentage	100.000%	0.000%	66.068%
		Total Percentages	400.000%	0.000%	274.929%
		Average (GD AA)	100.000%	0.000%	68.732%

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AVISTA UTILITIES

Report ID:  
E-ALL-12A

RESULTS OF OPERATIONS  
ELECTRIC ALLOCATION PERCENTAGES  
For Twelve Months Ended December 31, 2014  
Average of Monthly Averages Basis

Basis	Ref	Description	Based on Data from:			
			01-01-2013 thru 12-31-2013	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor	64,480,390	58,058,286	6,422,104	0
		Direct O & M Accts 500 - 894	33,796,280	26,569,475	7,226,805	0
		Direct O & M Accts 901 - 935	0	0	0	0
		Adjustments	98,276,670	84,627,761	13,648,909	0
		Total	100.000%	86.112%	13.888%	0.000%
		Percentage				
		Direct Labor Accts 500 - 894	63,088,156	51,352,909	11,735,247	0
		Direct Labor Accts 901 - 935	3,849,086	3,408,229	440,857	0
		Total	66,937,242	54,761,138	12,176,104	0
		Percentage	100.000%	81.810%	18.190%	0.000%
		Number of Customers at	594,738	366,305	228,433	0
		Percentage	100.000%	61.591%	38.409%	0.000%
		Net Direct Plant	2,443,285,624	2,078,050,262	365,235,362	0
		Percentage	100.000%	85.051%	14.949%	0.000%
		Total Percentages	400.000%	314.564%	85.436%	0.000%
9		Average (CD ANID/WA)	100.000%	78.641%	21.359%	0.000%
		Net Electric Distribution Plant - AMA	906,522,743	590,072,328	316,450,415	
10		Percent	100.000%	65.092%	34.908%	
		Book Depreciation	89,196,809	57,333,059	31,863,750	
11		Percent	100.000%	64.277%	35.723%	

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AVISTA UTILITIES

Report ID:  
E-ALL-12A

RESULTS OF OPERATIONS  
ELECTRIC ALLOCATION PERCENTAGES  
For Twelve Months Ended December 31, 2014  
Average of Monthly Averages Basis

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
12		Net Electric Plant (before DFIT) - AMA Percent	12-01-2013 thru 12-31-2014		2,259,451,371 100.000%	1,472,270,108 65.161%	787,181,263 34.839%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2013 thru 12-31-2014		195,934,718 100.000%	131,402,234 67.064%	64,532,484 32.936%
14		Net Allocated Schedule M's - AMA Percent	01-01-2014 thru 12-31-2014		-243,817,961 100.000%	-156,108,204 64.027%	-87,709,757 35.973%
99	input	Not Allocated			0.000%	0.000%	0.000%

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	338,329,803	0	338,329,803	229,111,766	0	229,111,766	109,218,037	0	109,218,037
99	442200	Commercial - Firm & Int.	299,251,202	0	299,251,202	211,352,118	0	211,352,118	87,899,084	0	87,899,084
1	442300	Industrial	110,483,030	0	110,483,030	62,717,038	0	62,717,038	47,765,992	0	47,765,992
99	444000	Public Street & Highway Lighting	7,549,449	0	7,549,449	5,076,127	0	5,076,127	2,473,322	0	2,473,322
99	448000	Interdepartmental Revenue	1,163,952	0	1,163,952	921,983	0	921,983	241,969	0	241,969
99	499XXX	Unbilled Revenue	1,516,880	0	1,516,880	576,421	0	576,421	940,459	0	940,459
		TOTAL SALES TO ULTIMATE CUSTOMERS	758,294,316	0	758,294,316	509,755,453	0	509,755,453	248,538,863	0	248,538,863
1	447XXX	Sales for Resale	0	150,887,382	150,887,382	0	97,639,225	97,639,225	0	53,248,157	53,248,157
		TOTAL SALES OF ELECTRICITY	758,294,316	150,887,382	909,181,698	509,755,453	97,639,225	607,394,678	248,538,863	53,248,157	301,787,020
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(7,503,194)	0	(7,503,194)	0	0	0	(7,503,194)	0	(7,503,194)
99	451000	Miscellaneous Service Revenue	527,894	0	527,894	326,323	0	326,323	201,571	0	201,571
1	453000	Sales of Water & Water Power	0	475,001	475,001	0	307,373	307,373	0	167,628	167,628
1	454000	Rent from Electric Property	2,956,164	81,242	3,037,406	2,007,481	52,572	2,060,053	948,683	28,670	977,353
1	456XXX	Other Electric Revenues	343,842	109,041,228	109,385,070	299,140	70,560,579	70,859,719	44,702	38,480,649	38,525,351
		TOTAL OTHER OPERATING REVENUE	(3,675,294)	109,597,471	105,922,177	2,632,944	70,920,524	73,553,468	(6,306,236)	38,676,947	32,368,709
		TOTAL ELECTRIC REVENUE	754,619,022	280,484,853	1,035,103,875	512,388,397	168,559,749	680,948,146	242,230,625	91,925,104	334,155,729

1.00-7

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>EXPENSE</b>											
<b>STEAM POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	500000	Supervision & Engineering	125	208,318	208,443	125	134,803	134,928	0	73,515	73,515
1	501XXX	Fuel	0	29,005,009	29,005,009	0	18,769,141	18,769,141	0	10,235,868	10,235,868
1	502000	Steam Expense	0	3,835,814	3,835,814	0	2,482,155	2,482,155	0	1,353,659	1,353,659
1	505000	Electric Expense	0	984,484	984,484	0	637,047	637,047	0	347,417	347,417
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	2,295,553	2,295,553	0	1,485,452	1,485,452	0	810,101	810,101
1	507000	Rent	0	40,851	40,851	0	26,435	26,435	0	14,416	14,416
<b>MAINTENANCE</b>											
1	510000	Supervision & Engineering	0	593,388	593,388	0	383,981	383,981	0	209,407	209,407
1	511000	Structures	0	795,357	795,357	0	514,676	514,676	0	280,681	280,681
1	512000	Boiler Plant	0	5,541,250	5,541,250	0	3,585,743	3,585,743	0	1,955,507	1,955,507
1	513000	Electric Plant	0	2,010,267	2,010,267	0	1,300,844	1,300,844	0	709,423	709,423
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	2,739,562	2,739,562	0	1,772,771	1,772,771	0	966,791	966,791
<b>TOTAL STEAM POWER GENERATION EXP</b>			125	48,049,833	48,049,958	125	31,093,048	31,093,173	0	16,956,785	16,956,785
<b>HYDRAULIC POWER GENERATION EXP:</b>											
<b>OPERATION</b>											
1	535000	Supervision & Engineering	0	2,273,416	2,273,416	0	1,471,127	1,471,127	0	802,289	802,289
1	536000	Water for Power	0	1,304,313	1,304,313	0	844,021	844,021	0	460,292	460,292
1	537000	Hydraulic Expense	4,407,641	2,751,243	7,158,884	2,871,865	1,780,329	4,652,194	1,535,776	970,914	2,506,690
1	538000	Electric Expense	0	6,065,458	6,065,458	0	3,924,958	3,924,958	0	2,140,500	2,140,500
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	665,656	665,656	0	430,746	430,746	0	234,910	234,910
1	540000	Rent	0	1,272,928	1,272,928	0	823,712	823,712	0	449,216	449,216
1	540100	MT Trust Funds Land Settlement Rents	5,668,346	0	5,668,346	3,689,082	0	3,689,082	1,969,264	0	1,969,264
<b>TOTAL HYDRO POWER GENERATION EXP</b>			10,065,987	20,874,631	30,940,618	6,560,947	13,508,103	20,069,050	3,505,040	7,366,728	10,871,768
<b>OTHER POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	548000	Supervision & Engineering	0	1,416,384	1,416,384	0	916,542	916,542	0	499,842	499,842
1	547XXX	Fuel	0	89,150,873	89,150,873	0	57,689,530	57,689,530	0	31,461,343	31,461,343
1	548000	Generation Expense	0	1,841,494	1,841,494	0	1,191,631	1,191,631	0	649,863	649,863
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	625,162	625,162	0	404,542	404,542	0	220,620	220,620
1	550000	Rent	0	(37,276)	(37,276)	0	(24,121)	(24,121)	0	(13,155)	(13,155)
<b>TOTAL OTHER POWER GENERATION EXP</b>			0	1,113,316	1,113,316	0	720,427	720,427	0	392,889	392,889
<b>MAINTENANCE</b>											
1	551000	Supervision & Engineering	0	76,791	76,791	0	49,691	49,691	0	27,100	27,100
1	552000	Structures	0	2,358,167	2,358,167	0	1,525,970	1,525,970	0	832,197	832,197
1	553000	Generating & Electric Equipment	0	579,369	579,369	0	374,910	374,910	0	204,459	204,459
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	97,124,280	97,124,280	0	62,849,122	62,849,122	0	34,275,158	34,275,158
<b>TOTAL OTHER POWER GENERATION EXP</b>			0	97,124,280	97,124,280	0	62,849,122	62,849,122	0	34,275,158	34,275,158

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Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO		Total	
			Direct	Allocated	Direct	Allocated	Direct	Allocated		
<b>OTHER POWER SUPPLY EXPENSE:</b>										
		Purchased Power	0	197,691,167	197,691,167	0	127,925,954	0	69,765,213	69,765,213
1	556000	System Control & Load Dispatching	0	978,453	978,453	0	633,157	0	345,296	345,296
		Other Expense	(4,542,984)	91,915,415	87,372,431	(1,723,956)	59,478,466	(2,819,026)	32,436,949	29,617,921
E-557	557XXX	TOTAL OTHER POWER SUPPLY EXPENSE	(4,542,984)	290,585,035	286,042,031	(1,723,956)	186,037,577	(2,819,026)	102,547,458	99,728,430
		TOTAL PRODUCTION OPERATING EXP	5,523,126	456,633,979	462,157,107	4,837,116	295,487,850	686,012	161,146,129	161,832,141
<b>TRANSMISSION OPERATING EXPENSE:</b>										
<b>OPERATION</b>										
1	560000	Supervision & Engineering	0	2,248,616	2,248,616	0	1,455,079	0	793,537	793,537
1	561000	Load Dispatching	0	2,455,071	2,455,071	0	1,588,676	0	866,395	866,395
1	562000	Station Expense	0	496,548	496,548	0	321,316	0	175,232	175,232
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	537,485	537,485	0	347,807	0	189,678	189,678
1	565XXX	Transmission of Electricity by Others	0	18,896,022	18,896,022	0	12,227,916	0	6,668,406	6,668,406
1	566000	Miscellaneous Transmission Expense	0	1,943,266	1,943,266	0	1,257,487	0	685,779	685,779
1	567000	Rent	0	154,350	154,350	0	99,880	0	54,470	54,470
<b>MAINTENANCE</b>										
1	568000	Supervision & Engineering	3,219	799,158	802,377	3,219	517,135	0	282,023	282,023
1	569000	Structures	3,268	376,686	379,954	2,638	243,754	630	132,932	133,562
1	570000	Station Equipment	10,542	1,411,046	1,421,588	10,542	913,088	0	497,958	497,958
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	58,509	1,675,435	1,733,944	47,893	1,084,174	10,616	591,261	601,877
1	572000	Underground Lines	64	(6,785)	(6,721)	64	(4,391)	0	(2,394)	(2,394)
1	573000	Service Miscellaneous	25,575	75,656	101,431	24,795	49,086	780	26,770	27,550
		TOTAL TRANSMISSION OPERATING EXP	101,177	31,062,754	31,163,931	89,151	20,100,707	12,026	10,962,047	10,974,073

1.00-9

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
E-DEPX	99	Depreciation Expense-Production	0	25,383,857	0	16,425,894	0	8,957,963	8,957,963
E-DEPX	99	Depreciation Expense-Transmission	0	10,392,803	0	6,725,183	0	3,667,620	3,667,620
E-AMTX	99	Amortization Expense-Franchises/Misc Intangibles	0	1,097,157	0	709,970	0	387,187	387,187
	99	Colstrip 3 AFUDC Reallocation Adj	0	0	(145,536)	0	145,536	0	145,536
	99	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	0	0	0	0
	99	Amort of Aco Adj--Colstrip Common AFUDC	99,047	0	31,743	0	67,304	0	67,304
	99	Amortization of Lancaster Generation	1,360,000	0	1,360,000	0	0	0	0
	1	Amortization of Colstrip Outage Return	(9,040)	0	(9,040)	0	0	0	0
	99	Amortization of Spokane River Relicence	78,736	0	72,939	0	5,797	0	5,797
	1	Amortization of CDA CDR Fund	11,065	200,000	11,065	129,420	0	70,580	70,580
	99	Amortization of BPA Parallel Capacity Support	(4,609,111)	0	(1,820,585)	0	(2,788,526)	0	(2,788,526)
	1	Amortization of CDA Settlement Costs	32,719	0	21,172	0	11,547	0	11,547
	99	Amortization of ID DSIT	160,414	0	0	0	160,414	0	160,414
	99	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0
	99	Amortization of CNC Transmission	230,632	0	164,618	0	66,014	0	66,014
	99	Amortization of CS2 & COLSTRIP O&M	1,752,468	0	973,692	0	778,776	0	778,776
	99	Amortization of LIDAR O&M	67,365	0	67,365	0	0	0	0
	99	Amortization of Wind Generation	866,804	0	866,804	0	0	0	866,804
	99	Amortization of Wartsila Generators	260,873	0	153,132	0	107,741	0	107,741
	1	Amortization of CDA Settlement - Allocated	884,088	0	572,092	0	311,994	0	311,994
	99	Amortization of CDA Settlement - Direct	183,093	0	152,118	0	30,975	0	30,975
	99	Amortization of Spokane River TDG	0	0	0	0	0	0	0
	99	Optional Renewable Power Revenue Offset	226,260	0	175,140	0	51,120	0	51,120
	99	Amortization of Disallowed K.F. Plant	(134,592)	0	(134,592)	0	0	0	0
	99	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	(103,282)	0	(103,282)
	99	Amortization of CS2 Levelized Return	408,999	0	408,999	0	408,999	0	408,999
	99	Amortization of BPA Residential Exchange Credit	(8,221,334)	0	(5,199,904)	0	(3,021,430)	0	(3,021,430)
	99	Amortization of Deferred CS2 & COLSTRIP O&M	(1,743,730)	0	(1,743,730)	0	(1,743,730)	0	(1,743,730)
	99	Amortization of Deferred LIDAR O&M	0	0	0	0	0	0	0
	99	Optional Renew Solar Project Offset	(8,415)	0	(5,445)	0	(2,970)	0	(2,970)
	1	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0
	99	Amortization of BPA Settlement	(466,716)	0	(302,722)	0	(163,994)	0	(163,994)
	99	Taxes Other Than FIT--Prod & Trans	0	19,848,054	0	12,843,675	0	7,004,379	7,004,379
	99	TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(7,132,018)	57,830,261	(2,000,596)	37,421,961	(5,131,482)	20,408,300	15,276,818
E-OTX		TOTAL PRODUCTION & TRANSMISSION EXPEN:	(1,507,713)	545,526,994	2,925,731	353,010,518	(4,433,444)	192,516,476	188,083,032

1.00-10



Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION:</b>											
3	560000	Supervision & Engineering	685,444	2,521,605	3,207,049	384,172	1,644,919	2,029,091	301,272	876,686	1,177,958
3	582000	Station Expense	502,770	95,323	598,093	268,910	62,182	331,092	233,860	33,141	267,001
3	593000	Overhead Line Expense	1,882,798	421,976	2,304,774	1,131,187	275,268	1,406,455	751,611	146,708	898,319
3	584000	Underground Line Expense	1,358,088	0	1,358,088	889,908	0	889,908	468,180	0	468,180
3	584100	Energy Storage Equipment	372	0	372	372	0	372	0	0	0
3	585000	Street Light & Signal System Operation Expense	62,128	0	62,128	9,515	0	9,515	52,613	0	52,613
3	586000	Meter Expense	1,799,624	83,504	1,883,128	1,429,819	54,472	1,484,291	369,805	29,032	398,837
3	587000	Customer Installations Expense	515,464	127,288	642,752	282,057	83,034	365,091	233,407	44,254	277,661
3	588000	Miscellaneous Distribution Expense	4,136,973	3,370,908	7,507,881	2,922,498	2,198,944	5,121,442	1,214,475	1,171,964	2,386,439
3	589000	Rent	337	262,389	262,726	137	171,164	171,301	200	91,225	91,425
<b>MAINTENANCE:</b>											
3	590000	Supervision & Engineering	127,267	1,652,271	1,779,538	106,506	1,077,826	1,184,332	20,761	574,445	595,206
3	591000	Structures	296,175	147	296,322	183,468	96	183,564	112,707	51	112,758
3	592000	Station Equipment	646,593	211,089	857,682	508,367	137,700	646,067	138,226	75,389	211,615
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	8,326,113	423,930	8,750,043	5,039,924	276,542	5,316,466	3,286,189	147,388	3,433,577
3	594000	Underground Lines	999,281	0	999,281	638,062	0	638,062	361,219	0	361,219
3	595000	Line Transformers	467,228	378,799	846,027	365,222	247,102	612,324	102,006	131,697	233,703
3	596000	Street Light & Signal System Maintenance Exp	714,296	0	714,296	470,122	0	470,122	244,174	0	244,174
3	597000	Meters	14,354	0	14,354	11,596	0	11,596	2,758	0	2,758
3	598000	Miscellaneous Distribution Expense	332,405	236,428	568,833	275,393	154,229	429,622	57,012	82,199	139,211
3	599000	TOTAL DISTRIBUTION OPERATING EXP	22,867,710	9,785,657	32,653,367	14,917,235	6,383,478	21,300,713	7,950,475	3,402,179	11,352,654
E-DEPX		Depreciation Expense-Distribution	38,329,777	486	38,330,263	23,859,625	317	23,859,942	14,470,152	169	14,470,321
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	50,122,462	0	50,122,462	43,432,581	0	43,432,581	6,689,881	0	6,689,881
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	88,479,236	486	88,479,722	67,319,203	317	67,319,520	21,160,033	169	21,160,202
<b>TOTAL DISTRIBUTION EXPENSES</b>			111,346,946	9,786,143	121,133,089	82,236,438	6,383,795	88,620,233	29,110,508	3,402,348	32,512,856

1.00-11

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	323,796	323,796	0	212,553	212,553	0	111,243	111,243
2	902000	Meter Reading Expenses	2,757,231	87,758	2,844,989	2,486,776	57,608	2,544,384	270,455	30,150	300,605
E-903	903XXX	Customer Records & Collection Expenses	1,968,459	6,453,601	8,422,060	1,327,604	4,236,402	5,564,006	640,855	2,217,199	2,859,054
2	904000	Uncollectible Accounts	0	2,751,684	2,751,684	0	1,806,315	1,806,315	0	945,369	945,369
2	905000	Misc Customer Accounts	0	197,184	197,184	0	129,439	129,439	0	67,745	67,745
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>4,725,690</b>	<b>9,814,023</b>	<b>14,539,713</b>	<b>3,814,380</b>	<b>6,442,317</b>	<b>10,256,697</b>	<b>911,310</b>	<b>3,371,706</b>	<b>4,283,016</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	25,563,815	331,887	25,895,702	18,908,243	217,864	19,126,107	6,655,572	114,023	6,769,595
2	909000	Advertising	6,565	862,959	869,524	6,565	566,481	573,046	0	296,478	296,478
2	910000	Misc Customer Service & Info Exp	0	178,084	178,084	0	116,901	116,901	0	61,183	61,183
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>25,570,380</b>	<b>1,372,930</b>	<b>26,943,310</b>	<b>18,914,808</b>	<b>901,246</b>	<b>19,816,054</b>	<b>6,655,572</b>	<b>471,684</b>	<b>7,127,256</b>
<b>SALES EXPENSES:</b>											
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
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	514,434	24,337,131	24,851,565	369,549	16,524,912	16,894,461	144,885	7,812,219	7,957,104
4	921000	Office Supplies & Expenses	90,953	4,386,248	4,477,201	90,949	2,978,262	3,069,211	4	1,407,986	1,407,990
4	922000	Admin Exp Transferred--Credit	0	(135,133)	(135,133)	0	(91,755)	(91,755)	0	(43,378)	(43,378)
4	923000	Outside Services Employed	13,901	11,870,075	11,883,976	13,901	8,059,781	8,073,682	0	3,810,294	3,810,294
4	924000	Property Insurance Premium	0	1,367,672	1,367,672	0	928,649	928,649	0	439,023	439,023
4	925XXX	Injuries and Damages	22,310	3,643,987	3,666,297	22,310	2,474,267	2,496,577	0	1,169,720	1,169,720
4	926XXX	Employee Pensions and Benefits	234	2,096,643	2,096,877	234	1,423,621	1,423,855	0	673,022	673,022
4	927000	Franchise Requirements	3,775	0	3,775	0	0	0	3,775	0	3,775
1	928000	Regulatory Commission Expenses	2,741,076	3,340,117	6,081,193	1,906,293	2,161,390	4,067,683	894,783	1,178,727	2,013,510
4	930000	Miscellaneous General Expenses	157,661	3,065,601	3,223,262	109,150	2,081,543	2,190,693	48,511	984,058	1,032,569
4	931000	Rents	9,676	864,062	873,738	5,143	586,698	591,841	4,535	277,364	281,897
4	935000	Maintenance of General Plant	964,936	8,587,214	9,552,150	508,398	5,830,718	6,339,116	456,538	2,756,496	3,213,034
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>4,518,956</b>	<b>63,423,617</b>	<b>67,942,573</b>	<b>3,025,927</b>	<b>42,958,096</b>	<b>45,984,013</b>	<b>1,493,029</b>	<b>20,463,531</b>	<b>21,956,560</b>

1.00-12

RESULTS OF OPERATIONS STATEMENT  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis

AVS UTILITIES

Report ID:  
 E-OPS-12A

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO		Total	
			Direct	Allocated	Direct	Allocated	Direct	Allocated		
E-DEPX		Depreciation Expense-General	1,534,206	13,456,633	14,990,839	1,153,244	9,137,054	380,962	10,290,298	4,700,541
E-AMTX		Amortization Expense-General Plant - 303000	0	334,001	334,001	0	226,543	0	226,543	107,458
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	824,328	8,245,462	9,069,790	811,143	5,598,669	13,185	6,409,812	2,659,978
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	30,511	30,511	0	20,717	0	20,717	9,794
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Res Decoupling Def Rev	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
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	2,358,534	22,086,607	24,425,141	1,964,387	14,982,983	394,147	16,947,370	7,477,771
		TOTAL ADMIN & GENERAL EXPENSES	6,877,490	85,490,224	92,367,714	4,990,314	57,941,069	1,887,176	62,931,383	29,438,331
		TOTAL EXPENSES BEFORE FIT	147,012,793	651,990,314	799,003,107	112,881,671	424,678,945	34,131,122	537,560,616	261,442,491
		NET OPERATING INCOME (LOSS) BEFORE FIT		216,100,768	143,387,530					72,713,238
E-FIT		FEDERAL INCOME TAX--Normal Accrual		(10,346,222)	(5,289,114)					(5,057,108)
E-FIT		DEFERRED FEDERAL INCOME TAX		68,910,453	44,620,071					24,290,382
E-FIT		AMORTIZED ITC - NOXON		(195,528)	(126,526)					(69,002)
		ELECTRIC NET OPERATING INCOME (LOSS)		157,732,065	104,183,099					53,548,966

ALLOCATION RATIOS:

E-ALL 1	Production/Transmission Ratio	64.710%	35.290%
E-ALL 2	Number of Customers - AM/A	65.644%	34.356%
E-ALL 3	Direct Distribution Operating Expense	65.233%	34.767%
E-ALL 4	Jurisdictional 4-Factor Ratio	67.900%	32.100%
E-ALL 99	Not Allocated	0.000%	0.000%

1.00-13

1.00-14

AVISTA UTILITIES

RESULTS OF OPERATIONS  
**ELECTRIC ALLOCATION OF PURCHASED POWER COSTS**  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis

Report ID:  
**E-555-12A**

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
1	555000/555100	Purchased Power	0	184,820,338	0	119,597,241	0	65,223,097
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	145,265	0	94,001	0	51,264
1	555690	Generation Other - Lancaster	0	0	0	0	0	0
1	555700	Bookout Purchases	0	11,798,613	0	7,634,882	0	4,163,731
1	555710	Intercompany Purchase	0	926,951	0	599,830	0	327,121
TOTAL ACCOUNT 555			0	197,691,167	0	127,925,954	0	89,765,213

ALLOCATION RATIOS:

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

35.290%  
 0.000%

AVISTA UTILITIES

Report ID:  
E-557-12A

RESULTS OF OPERATIONS  
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES

For Twelve Months Ended December 31, 2014  
Average of Monthly Averages Basis

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,628,010	5,628,010	0	3,641,885	3,641,885	0	1,986,125	1,986,125
1	557010	Other Power Supply Expense - Financial	0	(12,098,625)	(12,098,625)	0	(7,829,020)	(7,829,020)	0	(4,269,605)	(4,269,605)
1	557150	Fuel - Economic Dispatch	0	23,368,784	23,368,784	0	15,121,940	15,121,940	0	8,246,844	8,246,844
1	557160	Power Supply Expense - Miscellaneous	735,063	0	735,063	735,063	0	0	0	0	0
99	557181	Unbilled Add-Ons	401,245	0	401,245	(320,838)	0	(320,838)	722,063	0	722,063
1	557170	Broker Fees - Power	0	488,278	488,278	0	315,965	315,965	0	172,313	172,313
1	557171	REC Broker Fees	47,562	78,165	125,727	47,562	50,591	98,143	0	27,584	27,584
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	4,196,315	0	4,196,315	4,196,315	0	4,196,315	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(8,469,902)	0	(8,469,902)	(8,469,902)	0	(8,469,902)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,590,346	0	1,590,346	1,590,346	0	1,590,346	0	0	0
99	557324	Def Power Supply Exp-REC Amort	0	0	0	0	0	0	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(1,589,620)	0	(1,589,620)	0	0	0	(1,589,620)	0	(1,589,620)
99	557390	Idaho PCA Amortization	(2,272,695)	0	(2,272,695)	0	0	0	(2,272,695)	0	(2,272,695)
1	557395	Optional Renewable Power Expense Offset	0	(32,901)	(32,901)	0	(21,290)	(21,290)	0	(11,611)	(11,611)
1	557610	Other Expenses - Exposure	0	6,453	6,453	0	4,176	4,176	0	2,277	2,277
1	557700	Turbine Gas Bookout Expense	0	3,390,040	3,390,040	0	2,193,695	2,193,695	0	1,196,345	1,196,345
1	557711	Turbine Gas Bookout Offset	0	(3,390,040)	(3,390,040)	0	(2,193,695)	(2,193,695)	0	(1,196,345)	(1,196,345)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	74,477,251	74,477,251	0	48,194,229	48,194,229	0	26,283,022	26,283,022
TOTAL ACCOUNT 557			(4,542,984)	91,915,415	87,372,431	(1,723,956)	59,478,466	57,754,510	(2,819,028)	32,436,949	29,617,921

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	64.710%	35.290%
E-ALL	99	Not Allocated	0.000%	0.000%

1.0015

1.00-16

AVISTA UTILITIES

Report ID:  
E-903-12A

**ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE**

For Twelve Months Ended December 31, 2014  
Average of Monthly Averages Basis

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,968,459	6,453,601	8,422,060	1,327,604	4,236,402	5,564,006	640,855	2,217,199	2,858,054
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			1,968,459	6,453,601	8,422,060	1,327,604	4,236,402	5,564,006	640,855	2,217,199	2,858,054

ALLOCATION RATIOS:

E-ALL 2 Number of Customers - AMA 100.0000% 65.644% 34.366%

E-ALL 12 Net Electric Plant (before DFIT) - AMA 100.0000% 65.161% 34.839%

Report ID:  
E-908-12A

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES**  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total		
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
2	908000	Customer Assistance Expense	348,975	331,887	680,862	242,982	217,864	460,846	220,016		
99	908600	Public Purpose Tariff Rider Expense Offset	24,934,523	0	24,934,523	18,391,711	0	18,391,711	6,542,812		
99	908810	Limited Income Tax Refund Program	233,109	0	233,109	233,109	0	233,109	0		
99	908690	Unbilled Public Purpose Tariff Amortization	47,208	0	47,208	40,441	0	40,441	6,767		
99	908990	DSM Amortization	0	0	0	0	0	0	0		
TOTAL ACCOUNT 908			25,563,815	331,887	25,895,702	18,908,243	217,864	19,126,107	6,655,572	114,023	6,769,595

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.0000%	65.644%	34.356%
E-ALL	99	Not Allocated	0.0000%	0.0000%	0.0000%

1.00-17

1,00-18

AVISTA UTILITIES

Report ID:  
E-INT-12A

**RESULTS OF OPERATIONS**  
**ELECTRIC INTEREST DEDUCTION FOR FIT**  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis

Ref/Basis	Description	System	Washington	Idaho
<b>Debt</b>				
1	Capital Structure - Debt Ratio		52.91%	52.91%
2	Cost of Debt		5.377%	5.402%
	Total Weighted Cost		2.845%	2.858%
E-APL	Net Rate Base	1,923,043,242	1,258,954,213	664,089,029
	Interest Deduction for FIT Calculation	54,796,911	35,817,247	18,979,664

- 1 AMA Actual Debt Ratio
- 2 AMA Actual Debt Cost



**RESULTS OF OPERATIONS**  
**ELECTRIC FEDERAL INCOME TAXES**  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:  
**E-FIT-12A**

Ref/Basis	Description	System	Washington	Idaho
E-OPS	Calculation of Taxable Operating Income:			
	Operating Revenue		680,948,146	334,155,729
E-OPS	Less: Operating & Maintenance Expense		417,872,301	217,527,700
E-OPS	Less: Book Deprec/Amort and Reg Amortizations		63,412,059	30,220,531
E-OTX	Less: Taxes Other than FIT		56,276,256	13,694,260
	Net Operating Income Before FIT		143,387,530	72,713,238
E-INT	Less: Interest Expense		35,817,247	18,979,664
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj		(145,536)	145,536
E-SCM	Plus: Schedule M Adjustments		(122,485,045)	(67,850,117)
	Taxable Net Operating Income		(14,769,226)	(14,262,079)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(10,160,957)	(5,169,229)	(4,991,728)
1	Production Tax Credit	(185,265)	(119,885)	(65,380)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	(10,346,222)	(5,289,114)	(5,057,108)
E-DTE	Deferred FIT	68,910,453	44,620,071	24,290,382
1	411400 Amortized Investment Tax Credit - Noxon	(195,528)	(126,526)	(69,002)
	Total Net FIT/Deferred FIT	58,368,703	39,204,431	19,164,272
ALLOCATION RATIOS:				
E-ALL	1	Production/Transmission	Ratio	35.290%
E-ALL	99	Not Allocated		0.000%

\* Deferred taxes are in Deferred FIT balance

**RESULTS OF OPERATIONS**  
**ELECTRIC SCHEDULE M ITEMS**  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis

**AVISTA UTILITIES**

Report ID:  
**E-SCM-12A**

Ref/Basis	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
		Direct	Allocated	Direct	Allocated	Direct	Allocated	
12	997000 Book Depreciation & Amortization	40,715,307	58,940,911	25,851,008	38,844,347	14,864,299	20,098,564	34,960,863
2	997001 Contributions In Aid of Construction	0	3,738,817	0	2,436,251	0	1,302,566	1,302,566
12	997002 Injuries and Damages	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(103,282)	0	0	0	(103,282)	0	(103,282)
4	997005 FAS106 Current Retiree Medical Accrual	0	1,161,437	0	788,616	0	372,821	372,821
99	997007 Idaho PCA	(3,862,315)	0	0	0	(3,862,315)	0	(3,862,315)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,828)	0	(21,890)	0	(11,938)	(11,938)
4	997015 Airplane Lease Payments	0	420,627	0	285,606	0	135,021	135,021
12	997016 Redemption Expense Amortization	0	1,435,298	0	935,255	0	500,043	500,043
99	997017 Amort - Invest in Exch Pwr (405.92, 93.95,	2,450,031	2,450,031	2,450,031	0	0	0	0
4	997018 DSM Tariff Rider	5,315,251	136	3,480,828	92	1,834,423	44	1,834,467
99	997019 CSS Temporary Service Fees	428,536	0	68,441	0	360,095	0	360,095
4	997020 FAS87 Current Pension Accrual	0	189,005	0	128,334	0	60,671	60,671
99	997021 Wartsila Generators Amortization	260,873	0	153,132	0	107,741	0	107,741
99	997024 Kettle Falls Disallowance	(134,591)	0	(134,591)	0	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0
12	997032 Interest Rate Swaps	0	4,291,147	0	2,796,154	0	1,494,993	1,494,993
4	997033 BPA Residential Exchange	2,765,259	0	2,285,892	0	479,367	0	479,367
99	997034 Montana Hydro Settlement	1,037,316	0	676,632	0	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(359,905)	0	(232,895)	0	(127,010)	(127,010)
99	997043 Washington Deferred Power Costs	(4,282,627)	0	(4,282,627)	0	0	0	0
1	997044 Non-Monetary Power Costs	0	145,265	0	94,001	0	51,264	51,264
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(16,796)	0	(22,008)	0	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0
12	997048 AFUDC	0	(3,801,107)	0	(2,476,839)	0	(1,324,268)	(1,324,268)
11	997049 Tax Depreciation	0	(202,073,222)	0	(129,886,605)	0	(72,186,617)	(72,186,617)
99	997050 CS2 Levelized Return	408,999	0	408,999	0	408,999	0	408,999
99	997051 Wind Generation AFUDC - ID	809,960	0	809,960	0	809,960	0	809,960
1	997052 Noxon Spill	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	47,562	0	32,295	0	15,267	15,267
99	997054 Spokane River Relicensing	78,736	0	72,939	0	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0

1.00-20

**RESULTS OF OPERATIONS**  
**ELECTRIC SCHEDULE M ITEMS**  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:  
**E-SCM-12A**

Ref/Basis	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	572,092	724,210	30,975	311,994	342,969
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-ins	(91,611)	0	(91,611)	(789,653)	0	(789,653)	698,042	0	698,042
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	5,418,288	5,418,288	0	3,482,713	3,482,713	0	1,935,575	1,935,575
4	997081 Deferred Compensation	0	99,965	99,965	0	67,876	67,876	0	32,089	32,089
4	997082 Meal Disallowances	0	391,930	391,930	0	266,120	266,120	0	125,810	125,810
4	997083 Paid Time Off	0	374,731	374,731	0	254,442	254,442	0	120,289	120,289
2	997084 Customer Uncollectibles	0	(1,043)	(1,043)	0	(685)	(685)	0	(358)	(358)
99	997088 Deferred O&M Colstrip & CS2	8,738	0	8,738	973,692	0	973,692	(964,954)	0	(964,954)
99	997089 CNC Transmission	230,632	0	230,632	164,618	0	164,618	66,014	0	66,014
99	997091 LIDAR O&M Reg Def DFIT	67,365	0	67,365	67,365	0	67,365	0	0	0
99	997092 Smart Grid	1,151,793	0	1,151,793	1,151,793	0	1,151,793	0	0	0
99	997093 EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094 Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095 WA REC Deferral	1,717,818	0	1,717,818	1,717,818	0	1,717,818	0	0	0
1	997096 CDA Settlement Costs	0	32,721	32,721	0	21,174	21,174	0	11,547	11,547
99	997097 BPA Parallel Capacity	(4,592,192)	0	(4,592,192)	(1,820,585)	0	(1,820,585)	(2,771,607)	0	(2,771,607)
99	997098 Provision for Rate Refund	7,503,194	0	7,503,194	0	0	0	7,503,194	0	7,503,194
1	997099 Kettle Falls Diesel Leak	0	664,699	664,699	0	430,127	430,127	0	234,572	234,572
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(115,785,481)	(115,785,481)	0	(74,924,785)	(74,924,785)	0	(40,860,696)	(40,860,696)
	TOTAL SCHEDULE M ADJUSTMENTS	53,482,799	(243,817,961)	(190,335,162)	33,623,159	(156,108,204)	(122,485,045)	19,859,640	(87,709,757)	(67,850,117)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	2	Number of Customers - AMA	100.000%	55.644%	34.356%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	11	Book Depreciation	100.000%	64.277%	35.723%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.161%	34.839%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1.00-22

AVISTA UTILITIES

RESULTS OF OPERATIONS  
 ELECTRIC DEFERRED INCOME TAX EXPENSES  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis

Report ID:  
 E-DTE-12A

Acct No	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
		Direct	Allocated	Direct	Allocated	Direct	Allocated	
14	410100	0	72,708,333	0	46,552,964	0	26,155,369	26,155,369
99	410100	963,681	0	963,681	0	0	0	0
99	410100	(283,318)	0	(283,318)	0	(283,318)	0	(283,318)
	410100	680,363	72,708,333	963,681	46,552,964	(283,318)	26,155,369	25,872,051
14	411100	0	(237,513)	0	(152,072)	0	(85,441)	(85,441)
99	411100	(2,744,502)	0	(2,744,502)	0	0	0	0
99	411100	(1,496,228)	0	(1,496,228)	0	(1,496,228)	0	(1,496,228)
	411100	(4,240,730)	(237,513)	(4,478,243)	(152,072)	(1,496,228)	(85,441)	(1,581,669)
	Total	(3,560,367)	72,470,820	(1,780,821)	46,400,892	(1,779,546)	26,069,928	24,290,382

E-ALL 14 Net Allocated Schedule M's - AMA 100.000% 64.027% 35.973%

E-ALL 99 Not Allocated 0.000% 0.000% 0.000%

AVISTA UTILITIES

Report ID:  
E-OTX-12A  
For Twelve Months Ended December 31, 2014  
Average of Monthly Averages Basis

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	35,955	35,955	0	23,266	23,266	0	12,689	12,689
1	408140	State Kwh Generation Tax	0	1,614,011	1,614,011	0	1,044,427	1,044,427	0	569,584	569,584
1	408150	R&P Property Tax--Production	0	13,700,248	13,700,248	0	8,865,430	8,865,430	0	4,834,818	4,834,818
1	408180	R&P Property Tax--Transmission	0	4,985,370	4,985,370	0	3,226,033	3,226,033	0	1,759,337	1,759,337
1	409100	State Income Tax--Montana & Oregon	0	(487,530)	(487,530)	0	(315,481)	(315,481)	0	(172,049)	(172,049)
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			0	19,848,054	19,848,054	0	12,843,675	12,843,675	0	7,004,379	7,004,379
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	19,692,334	0	19,692,334	19,692,334	0	19,692,334	0	0	0
99	408120	Municipal Occupation & License Tax	21,058,748	0	21,058,748	17,690,450	0	17,690,450	3,368,298	0	3,368,298
99	408160	Miscellaneous State or Local Tax--WA & ID	213	0	213	0	0	0	213	0	213
99	408170	R&P Property Tax--Distribution	8,993,232	0	8,993,232	6,049,797	0	6,049,797	2,943,435	0	2,943,435
99	409100	State Income Tax--Idaho	377,935	0	377,935	0	0	0	377,935	0	377,935
<b>TOTAL DISTRIBUTION</b>			50,122,462	0	50,122,462	43,432,581	0	43,432,581	6,689,881	0	6,689,881
<b>TOTAL TAXES OTHER THAN FIT</b>			50,122,462	19,848,054	69,970,516	43,432,581	12,843,675	56,276,256	6,689,881	7,004,379	13,694,260

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS  
ELECTRIC UTILITY PLANT

For Twelve Months Ended December 31, 2014  
Average of Monthly Averages Basis

Report ID:  
E-PLT-12A

AVISTA UTILITIES

Ret/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
*****SYSTEM*****WASHINGTON*****IDAHO*****											
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,050,000	9,050,000	0	5,866,255	5,866,255	0	3,193,745	3,193,745
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,294,200	1,294,200	0	705,800	705,800
1	182333	CDA Settlement Costs	0	1,293,781	1,293,781	0	837,206	837,206	0	456,575	456,575
1	182381	CDA Settlement Past Storage	0	34,958,220	34,958,220	0	22,621,464	22,621,464	0	12,336,756	12,336,756
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,504,249	28,106,953	0	15,544,969	15,544,969
1.4	303000	Misc Intangible Plant-(C-IPL)	153,179	11,952,392	12,105,571	153,179	7,890,551	8,043,730	0	4,051,841	4,051,841
4	303100	Misc Intangible Plant-PC Software (C-IPL)	4,124,987	42,072,370	46,196,737	4,058,654	28,567,139	32,625,793	65,713	13,505,231	13,570,944
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,291,239	3,291,239	0	2,234,751	2,234,751	0	1,056,488	1,056,488
		TOTAL INTANGIBLE PLANT	4,880,250	148,667,220	153,547,470	4,814,537	97,805,815	102,620,552	65,713	50,861,405	50,927,118
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,572,602	3,572,602	0	2,311,831	2,311,831	0	1,260,771	1,260,771
1	311XXX	Structures & Improvements	0	127,824,244	127,824,244	0	82,715,066	82,715,066	0	45,109,176	45,109,176
1	312000	Boiler Plant	0	175,037,079	175,037,079	0	113,266,494	113,266,494	0	61,770,585	61,770,585
1	313000	Generators	0	6,770	6,770	0	4,381	4,381	0	2,389	2,389
1	314000	Turbogenerator Units	0	54,880,000	54,880,000	0	35,512,848	35,512,848	0	19,367,152	19,367,152
1	315000	Accessory Electric Equipment	0	26,757,066	26,757,066	0	17,314,497	17,314,497	0	9,442,569	9,442,569
1	316000	Miscellaneous Power Plant Equipment	0	16,673,316	16,673,316	0	10,789,303	10,789,303	0	5,884,013	5,884,013
		TOTAL STEAM PRODUCTION PLANT	0	404,751,077	404,751,077	0	261,914,422	261,914,422	0	142,836,655	142,836,655
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	59,046,226	59,046,226	0	38,208,813	38,208,813	0	20,837,413	20,837,413
1	331XXX	Structures & Improvements	0	50,926,056	50,926,056	0	32,954,251	32,954,251	0	17,971,805	17,971,805
1	332XXX	Reservoirs, Dams, & Waterways	0	132,723,524	132,723,524	0	85,885,392	85,885,392	0	46,836,132	46,836,132
1	333000	Waterwheels, Turbines, & Generators	0	183,610,556	183,610,556	0	105,872,391	105,872,391	0	57,738,165	57,738,165
1	334000	Accessory Electric Equipment	0	37,572,774	37,572,774	0	24,313,342	24,313,342	0	13,259,432	13,259,432
1	335XXX	Miscellaneous Power Plant Equipment	0	9,268,206	9,268,206	0	5,997,456	5,997,456	0	3,270,750	3,270,750
1	336000	Roads, Railroads, & Bridges	0	2,511,280	2,511,280	0	1,625,049	1,625,049	0	886,231	886,231
		TOTAL HYDRAULIC PRODUCTION PLANT	0	455,658,622	455,658,622	0	294,856,694	294,856,694	0	160,801,928	160,801,928
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	585,734	585,734	0	319,434	319,434
1	341000	Structures & Improvements	0	16,767,245	16,767,245	0	10,850,084	10,850,084	0	5,917,161	5,917,161
1	342000	Fuel Holders, Producers, & Accessories	0	21,198,751	21,198,751	0	13,717,712	13,717,712	0	7,481,039	7,481,039
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,471,818	15,471,818	0	8,437,652	8,437,652
1	344000	Generators	0	207,698,931	207,698,931	0	134,401,978	134,401,978	0	73,296,953	73,296,953
1	344010	Generators - Solar	0	149,669	149,669	0	96,851	96,851	0	52,818	52,818
1	345000	Accessory Electric Equipment	0	20,424,987	20,424,987	0	13,217,009	13,217,009	0	7,207,978	7,207,978
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,490	21,490	0	11,720	11,720
1	346000	Miscellaneous Power Plant Equipment	0	1,494,653	1,494,653	0	987,190	987,190	0	527,463	527,463
		TOTAL OTHER PRODUCTION PLANT	0	292,582,084	292,582,084	0	189,329,866	189,329,866	0	103,252,218	103,252,218
		TOTAL PRODUCTION PLANT	0	1,152,991,783	1,152,991,783	0	746,100,982	746,100,982	0	406,890,901	406,890,901

1.00-24

RESULTS OF OPERATIONS  
ELECTRIC UTILITY PLANT

For Twelve Months Ended December 31, 2014  
Average of Monthly Averages Basis

Report ID:  
E-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
<b>TRANSMISSION PLANT:</b>									
1	350XXX	Land & Land Rights	0	19,867,662	0	12,856,364	0	7,011,298	7,011,298
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	19,492,171	0	12,613,384	0	6,878,787	6,878,787
1	353000	Station Equipment	0	221,557,586	0	143,369,914	0	78,187,672	78,187,672
1	354000	Towers & Fixtures	0	17,124,923	0	11,081,538	0	6,043,385	6,043,385
1	355000	Poles & Fixtures	0	167,203,239	0	108,197,216	0	59,006,023	59,006,023
1	356000	Overhead Conductors & Devices	0	122,302,558	0	79,141,985	0	43,160,573	43,160,573
1	357000	Underground Conduit	0	2,997,139	0	1,939,449	0	1,057,690	1,057,690
1	358000	Underground Conductors & Devices	0	2,331,306	0	1,508,588	0	822,718	822,718
1	359000	Roads & Trails	0	1,950,951	0	1,282,460	0	668,491	668,491
		<b>TOTAL TRANSMISSION PLANT</b>	<b>0</b>	<b>574,827,535</b>	<b>0</b>	<b>371,970,898</b>	<b>0</b>	<b>202,856,637</b>	<b>202,856,637</b>
<b>DISTRIBUTION PLANT:</b>									
99	360200	Land & Land Rights	4,676,599	0	3,433,321	0	1,243,278	0	1,243,278
99	360400	Land Easements	2,424,793	0	518,338	0	1,906,455	0	1,906,455
99	361000	Structures & Improvements	18,416,972	0	12,873,592	0	5,543,380	0	5,543,380
3	362000	Station Equipment	118,971,907	24,705	77,893,844	16,116	41,088,063	8,589	41,096,652
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	290,609,633	0	182,886,249	0	107,723,384	0	107,723,384
99	365000	Overhead Conductors & Devices	194,408,269	0	122,933,161	0	71,475,108	0	71,475,108
99	366000	Underground Conduit	90,214,239	0	57,046,232	0	33,168,007	0	33,168,007
99	367000	Underground Conductors & Devices	155,273,874	0	99,464,645	0	55,809,229	0	55,809,229
99	368000	Line Transformers	214,033,286	0	144,168,105	0	69,865,181	0	69,865,181
99	369XXX	Services	140,409,877	0	90,399,345	0	50,010,532	0	50,010,532
99	370000	Meters	48,097,488	0	26,575,086	0	21,522,402	0	21,522,402
99	373XXX	Street Light & Signal Systems	39,853,831	0	24,596,686	0	15,257,145	0	15,257,145
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,317,390,768</b>	<b>24,705</b>	<b>842,778,604</b>	<b>16,116</b>	<b>474,612,164</b>	<b>8,589</b>	<b>474,620,753</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>									
4	389XXX	Land & Land Rights	1,089,899	3,065,196	383,782	2,094,848	706,117	990,348	1,696,465
4	390XXX	Structures & Improvements	13,029,834	67,431,019	6,440,589	45,785,862	6,589,245	21,645,357	28,234,602
4	391XXX	Office Furniture & Equipment	3,092,187	40,860,863	3,045,578	27,744,526	46,611	13,116,337	13,162,948
4	392XXX	Transportation Equipment	19,457,862	11,156,870	14,353,602	7,575,515	5,104,260	3,581,355	8,685,615
4	393000	Stores Equipment	277,080	2,234,480	122,391	1,517,212	154,689	717,268	871,957
4	394000	Tools, Shop & Garage Equipment	1,600,929	8,475,726	1,048,455	5,755,018	552,474	2,720,708	3,273,182
4	395000	Laboratory Equipment	244,629	838,266	184,860	569,183	59,769	269,083	328,852
4	396XXX	Power Operated Equipment	28,154,455	10,177,311	17,396,995	6,910,394	10,757,480	3,266,917	14,024,377
4	397XXX	Communications Equipment	17,204,275	66,408,390	10,514,170	45,091,636	6,690,105	21,317,254	28,007,359
4	398000	Miscellaneous Equipment	6,220	483,953	3,921	328,804	2,299	155,949	157,648
		<b>TOTAL GENERAL PLANT</b>	<b>84,157,370</b>	<b>211,152,574</b>	<b>53,494,341</b>	<b>143,372,598</b>	<b>30,663,029</b>	<b>67,779,976</b>	<b>98,443,005</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>1,406,426,388</b>	<b>2,087,663,817</b>	<b>901,087,482</b>	<b>1,359,288,409</b>	<b>505,340,906</b>	<b>728,397,408</b>	<b>1,233,738,314</b>

1.00-25

**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis

**AMISTA UTILITIES**

Report ID:  
**E-PLT-12A**

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO		Total	
			Direct	Allocated	Direct	Allocated	Direct	Allocated		
<b>ACCUMULATED DEPRECIATION</b>										
E-ADEP		Steam Production Plant	0	(287,167,234)	(287,167,234)	0	(185,825,917)	0	(101,341,317)	(101,341,317)
E-ADEP		Hydro Production Plant	0	(126,901,439)	(126,901,439)	0	(82,117,921)	0	(44,783,518)	(44,783,518)
E-ADEP		Other Production Plant	0	(88,992,079)	(88,992,079)	0	(57,586,774)	0	(31,405,305)	(31,405,305)
E-ADEP		Transmission Plant	0	(191,420,994)	(191,420,994)	0	(123,868,525)	0	(67,552,469)	(67,552,469)
E-ADEP		Distribution Plant	(410,893,341)	611	(410,892,730)	(252,722,791)	399	(252,722,392)	(158,170,550)	(158,170,338)
E-ADEP		General Plant	(26,137,207)	(73,238,019)	(99,375,226)	(15,736,090)	(49,728,615)	(65,464,705)	(10,401,117)	(33,910,521)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(437,030,548)</b>	<b>(767,719,154)</b>	<b>(1,204,749,702)</b>	<b>(268,458,881)</b>	<b>(499,127,353)</b>	<b>(767,586,234)</b>	<b>(168,571,667)</b>	<b>(437,163,468)</b>
<b>ACCUMULATED AMORTIZATION</b>										
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(8,632,236)	(8,632,236)	0	(5,585,920)	0	(3,046,316)	(3,046,316)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(135,616)	0	(135,616)	(135,616)	0	0	0	0
E-AAAMT		General Plant - 303000	0	(382,985)	(382,985)	0	(258,474)	0	(124,511)	(124,511)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(1,310,890)	(19,105,638)	(20,416,326)	(1,289,629)	(12,972,728)	(14,262,357)	(21,061)	(6,153,971)
E-AAAMT		General Plant - 390200, 396200	(120,798)	(203,171)	(323,969)	(117,230)	(137,953)	(255,183)	(3,568)	(68,786)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(1,567,104)</b>	<b>(28,324,030)</b>	<b>(29,891,134)</b>	<b>(1,542,475)</b>	<b>(18,955,075)</b>	<b>(20,497,550)</b>	<b>(24,629)</b>	<b>(9,393,584)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(438,597,652)</b>	<b>(796,043,184)</b>	<b>(1,234,640,836)</b>	<b>(270,001,356)</b>	<b>(518,082,428)</b>	<b>(788,083,784)</b>	<b>(166,596,296)</b>	<b>(446,557,052)</b>
<b>NET ELECTRIC UTILITY PLANT before DFIT</b>										
			967,830,736	1,291,620,633	2,259,451,369	631,086,126	841,163,981	1,472,270,107	336,744,610	787,181,262
<b>ACCUMULATED DFIT</b>										
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	56,238	56,238	0	36,645	0	19,593	19,593
1		ADFIT - Colstrip PCB (283200)	0	(252,358)	(252,358)	0	(163,301)	0	(89,057)	(89,057)
12		ADFIT - Electric Plant In Service (282900)	0	(310,597,671)	(310,597,671)	0	(202,388,548)	0	(108,209,123)	(108,209,123)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(53,861,657)	(53,861,637)	0	(36,585,632)	0	(17,296,005)	(17,296,005)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(389,524)	(389,524)	0	(264,487)	0	(125,037)	(125,037)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,235,376)	(12,235,376)	0	(7,917,512)	0	(4,317,864)	(4,317,864)
1		ADFIT - CDA Settlement Costs (283333)	0	363,862	363,862	0	235,455	0	128,407	128,407
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,861,231)	(3,861,231)	0	(2,516,017)	0	(1,345,214)	(1,345,214)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(380,797,697)</b>	<b>(380,797,697)</b>	<b>0</b>	<b>(249,563,397)</b>	<b>0</b>	<b>(131,234,300)</b>	<b>(131,234,300)</b>
<b>NET ELECTRIC UTILITY PLANT</b>										
			967,830,736	910,822,936	1,878,653,672	631,086,126	591,620,584	1,222,706,710	336,744,610	655,946,962

**ALLOCATION RATIOS:**

E-ALL	1	Production/Transmission Ratio	64.710%
E-ALL	3	Direct Distribution Operating Expense	65.233%
E-ALL	4	Jurisdictional 4-Factor Ratio	67.900%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	65.161%
E-ALL	99	Not Allocated	0.000%

1.00-26



**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis  
 Ref/Basis Description (Accounts)

**AVISIA UTILITIES**

Report ID:  
**E-APL-12A**

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

Ref/Basis Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT NET ELECTRIC PLANT IN SERVICE	967,830,736	910,822,936	1,878,653,672	631,086,126	591,620,584	1,222,706,710	336,744,610	319,202,352	655,946,962
OTHER ADJUSTMENTS	0	0	0	0	0	0	0	0	0
4 Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0	0	0	0
4 ADFIT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0	0	0	0
99 Colstrip 3 AFUDC Reallocation	0	0	0	(812,018)	0	(812,018)	812,018	0	812,018
99 Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99 Colstrip Disallowed AFUDC (111100)	(2,723,789)	0	(2,723,789)	(872,927)	0	(872,927)	(1,850,862)	0	(1,850,862)
99 Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99 Kettle Falls Disallowed Accumulated Depr (108030)	7,245,488	0	7,245,488	4,639,926	0	4,639,926	2,605,562	0	2,605,562
99 Kettle Falls Disallowed Accumulated Depr (190420)	247,464	0	247,464	247,464	0	247,464	0	0	0
99 Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99 Boulder Park Disallowed Accumulated Depr (108050)	1,270,242	0	1,270,242	0	0	0	1,270,242	0	1,270,242
99 ADFIT - Boulder Park Disallowed (190040)	465,415	0	465,415	0	0	0	465,415	0	465,415
99 Investment in WNP3 Exchange Power (124900, 124930)	12,658,100	0	12,658,100	12,658,100	0	12,658,100	0	0	0
99 ADFIT - WNP3 Exchange Power (283120)	(2,274,891)	0	(2,274,891)	(2,274,891)	0	(2,274,891)	0	0	0
99 CDA Lake Settlement - WA (182382)	976,092	0	976,092	976,092	0	976,092	0	0	0
99 CDA Lake Settlement - ID (186382)	193,593	0	193,593	(341,633)	0	(341,633)	193,593	0	193,593
99 ADFIT - CDA Lake Settlement - Direct (283382)	(409,391)	0	(409,391)	71,001	0	71,001	(67,758)	0	(67,758)
99 CDA CDR Fund - Direct (182324)	71,001	0	71,001	0	0	0	0	0	0
99 ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99 Spokane River Relicensing (182322)	504,257	0	504,257	468,028	0	468,028	36,229	0	36,229
99 ADFIT - Spokane River Relicensing (283322)	(176,466)	0	(176,466)	(163,791)	0	(163,791)	(12,675)	0	(12,675)
99 Spokane River PM&Es (182323)	465,918	0	465,918	297,194	0	297,194	168,724	0	168,724
99 ADFIT - Spokane River PM&Es (283323)	(163,095)	0	(163,095)	(104,042)	0	(104,042)	(59,053)	0	(59,053)
99 Montana Riverbed Settlement (186360)	2,503,071	0	2,503,071	1,691,532	0	1,691,532	811,539	0	811,539
99 ADFIT - Montana Riverbed Settlement (283365)	(876,075)	0	(876,075)	(592,037)	0	(592,037)	(284,038)	0	(284,038)
99 Lancaster Generation (182312)	1,926,667	0	1,926,667	1,926,667	0	1,926,667	0	0	0
99 ADFIT - Lancaster Generation (283312)	(674,333)	0	(674,333)	(674,333)	0	(674,333)	0	0	0
99 Weatherization Loans - Sandpoint (124350)	61,177	0	61,177	0	0	0	61,177	0	61,177
4 Customer Advances (252000)	(1,468,738)	185	(1,468,553)	(438,233)	126	(438,107)	(1,030,505)	59	(1,030,446)
99 Customer Deposits (235199)	(1,719,791)	0	(1,719,791)	(1,719,791)	0	(1,719,791)	0	0	0
C-WKC Working Capital	25,401,795	8,276,203	33,677,998	25,401,795	0	25,401,795	0	8,276,203	8,276,203
99 DSM Programs (186710)	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	36,113,182	8,276,388	44,389,570	36,247,377	126	36,247,503	(134,195)	8,276,262	8,142,067
NET RATE BASE	1,003,943,918	919,099,324	1,923,043,242	667,333,503	591,620,710	1,258,954,213	336,610,415	327,478,614	664,089,029

ALLOCATION RATIOS:  
 E-ALL 4 Jurisdictional 4-Factor Ratio 100.000%  
 E-ALL 99 Not Allocated 0.000%

ALLOCATION RATIOS:  
 E-ALL 4 Jurisdictional 4-Factor Ratio 67.900%  
 E-ALL 99 Not Allocated 0.000%

1.00-27

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended December 31, 2014	
Average of Monthly Averages Basis	

Ref/Basis	System Total	Assigned or Allocated to Electric		Assigned or Allocated to Gas-North		Assigned or Allocated to Gas-South		***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
		Total	486	14,470,152	23,859,625	38,330,263	567,450	113,979	Direct	Allocated	Total	Direct	Allocated
<b>Electric Production</b>													
1 Steam (ED-AN)	7,783,468	7,783,468						7,783,468					
1 Hydro (ED-AN)	8,250,380	8,250,380						8,250,380					
1 Other (ED-AN)	9,350,009	9,350,009						9,350,009					
<b>Total Electric Production</b>	<b>25,383,857</b>	<b>25,383,857</b>	<b>486</b>	<b>14,470,152</b>	<b>23,859,625</b>	<b>38,330,263</b>	<b>567,450</b>	<b>25,383,857</b>	<b>16,425,894</b>	<b>23,859,625</b>	<b>14,470,152</b>	<b>8,957,963</b>	<b>8,957,963</b>
<b>Electric Transmission</b>													
1 ED-AN	10,392,803	10,392,803						10,392,803	6,725,183			3,667,620	3,667,620
<b>Total Electric Transmissio</b>	<b>10,392,803</b>	<b>10,392,803</b>	<b>486</b>	<b>14,470,152</b>	<b>23,859,625</b>	<b>38,330,263</b>	<b>567,450</b>	<b>10,392,803</b>	<b>6,725,183</b>	<b>23,859,625</b>	<b>14,470,152</b>	<b>3,667,620</b>	<b>3,667,620</b>
<b>Electric Distribution</b>													
3 ED-AN	486	486	486					486	317			169	169
ED-ID	14,470,152	14,470,152						14,470,152					14,470,152
ED-WA	23,859,625	23,859,625						23,859,625					23,859,625
<b>Total Electric Distribution</b>	<b>38,330,263</b>	<b>38,330,263</b>	<b>486</b>	<b>14,470,152</b>	<b>23,859,625</b>	<b>38,330,263</b>	<b>567,450</b>	<b>38,329,777</b>	<b>317</b>	<b>23,859,625</b>	<b>14,470,152</b>	<b>169</b>	<b>14,470,321</b>
<b>Gas Underground Storage</b>													
GD-AN	567,450	567,450						567,450					
GD-OR	113,979	113,979						113,979					
<b>Total Gas Underground St</b>	<b>681,429</b>	<b>681,429</b>					<b>567,450</b>	<b>113,979</b>					
<b>Gas Distribution</b>													
GD-AN	63,455	63,455						63,455					
GD-ID	4,184,948	4,184,948						4,184,948					
GD-WA	8,475,034	8,475,034						8,475,034					
GD-OR	4,953,567	4,953,567						4,953,567					
<b>Total Gas Distribution</b>	<b>17,677,004</b>	<b>17,677,004</b>					<b>12,723,437</b>	<b>4,953,567</b>					
<b>General Plant</b>													
4 ED-AN	2,667,935	2,667,935						2,667,935	1,811,528			856,407	856,407
ED-ID	158,125	158,125						158,125				158,125	158,125
ED-WA	1,018,621	1,018,621						1,018,621					
7.4 CD-AA	14,356,669	14,356,669						14,356,669	1,018,621			3,286,393	3,286,393
9.4 CD-AN	704,250	704,250						704,250	6,949,476			177,779	177,779
9 CD-ID	283,360	283,360						283,360	376,050			222,837	222,837
9 CD-WA	171,187	171,187						171,187					
8 GD-AA	201,052	201,052						201,052	134,623				
GD-AN	32,973	32,973						32,973					
GD-ID	48,040	48,040						48,040					
GD-WA	218,581	218,581						218,581					
GD-OR	236,546	236,546						236,546					
<b>Total General Plant</b>	<b>20,097,339</b>	<b>20,097,339</b>					<b>3,531,068</b>	<b>14,990,839</b>	<b>1,153,244</b>	<b>9,137,054</b>	<b>380,962</b>	<b>4,319,579</b>	<b>4,700,541</b>
<b>Total Depreciation Expens</b>	<b>112,562,695</b>	<b>112,562,695</b>					<b>16,821,955</b>	<b>89,097,762</b>	<b>25,012,869</b>	<b>32,288,448</b>	<b>14,851,114</b>	<b>16,945,331</b>	<b>31,796,445</b>

Allocation Ratios:  
Service -

Electric Gas-North Gas-South

Jurisdiction -

Washington

Idaho

1.00-28

1.00-29



AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
ELECTRIC DEPRECIATION EXPENSE		E-DEPX-12A
For Twelve Months Ended December 31, 2014		
Average of Monthly Averages Basis		

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	Production/Transmission Ratio	64.710%	35.280%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	3	Direct Distribution Operating Expe	65.233%	34.767%
9	Elec/Gas North 4-Factor	76.641%	21.359%	0.000%	4	Jurisdictional 4-Factor Ratio	67.900%	32.100%

AVISTA UTILITIES

Report ID:  
E-AMTX-12A

RESULTS OF OPERATIONS  
ELECTRIC AMORTIZATION EXPENSE  
For Twelve Months Ended December 31, 2014  
Average of Monthly Averages Basis

Ref/Basis	System Total	Assigned or Allocated to Electric		Assigned or Allocated to Gas-North		Assigned or Allocated to Gas-South		***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****		
		Total	to Electric	to Gas-North	to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>														
1	ED-AN	918,401	918,401					918,401	918,401					918,401
1	Misc Intangible Pit (303000) ED-AN	178,756	178,756					178,756	178,756					178,756
	<b>Total Production/Transmission</b>	<b>1,097,157</b>	<b>1,097,157</b>					<b>1,097,157</b>	<b>1,097,157</b>					<b>1,097,157</b>
<b>Distribution</b>														
	ED-WA	24,153	24,153					24,153	24,153					24,153
	Misc Intangible Pit (303000) ED-WA	2,844	2,844					2,844	2,844					2,844
	<b>Total Distribution</b>	<b>26,997</b>	<b>26,997</b>					<b>26,997</b>	<b>26,997</b>					<b>26,997</b>
<b>General Plant - 303000</b>														
7,4	CD-AA	457,777	326,350	90,740	40,687			326,350	326,350					326,350
9,1	CD-AN	9,729	7,651	2,078				7,651	7,651					7,651
	GD-ID	4,058	4,058					4,058	4,058					4,058
	GD-WA	24,546	24,546					24,546	24,546					24,546
	GD-OR	8,013	8,013		8,013			8,013	8,013					8,013
	<b>Total General Plant - 303000</b>	<b>504,123</b>	<b>334,001</b>	<b>121,422</b>	<b>48,700</b>			<b>334,001</b>	<b>334,001</b>					<b>334,001</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	11,270,394	8,034,664	2,234,017	1,001,713			8,034,664	8,034,664					8,034,664
9,4	CD-AN	9,927	7,807	2,120				7,807	7,807					7,807
9,4	CD-ID	10,730	8,438	2,292				8,438	8,438					8,438
4	ED-AN	202,991	202,991					202,991	202,991					202,991
	ED-ID	4,747	4,747					4,747	4,747					4,747
8	ED-WA	811,143	811,143	304,210	138,393			811,143	811,143					811,143
	GD-AA	442,603	1,775					1,775	1,775					1,775
	GD-AN	1,775	250		250			250	250					250
	GD-OR	250	250					250	250					250
	<b>Total Miscellaneous IT Intangible Pit - 3031XX</b>	<b>12,754,560</b>	<b>9,069,790</b>	<b>2,544,414</b>	<b>1,140,356</b>			<b>9,069,790</b>	<b>9,069,790</b>					<b>9,069,790</b>
<b>Gas Underground Storage</b>														
	GD-AN	227	227					227	227					227
	<b>Total Gas Underground Storage</b>	<b>227</b>	<b>227</b>					<b>227</b>	<b>227</b>					<b>227</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	28,856	20,571	5,720	2,565			20,571	20,571					20,571
4	ED-AN	9,940	9,940					9,940	9,940					9,940
	GD-OR	2,355	2,355		2,355			2,355	2,355					2,355
	<b>Total General Plant - 390200, 396200</b>	<b>41,151</b>	<b>30,511</b>	<b>5,720</b>	<b>4,920</b>			<b>30,511</b>	<b>30,511</b>					<b>30,511</b>
<b>Total Amortization Expense</b>														
		<b>14,424,215</b>	<b>10,558,456</b>	<b>2,671,783</b>	<b>1,193,976</b>			<b>851,325</b>	<b>9,707,131</b>	<b>838,140</b>	<b>5,555,899</b>	<b>7,394,039</b>	<b>13,185</b>	<b>3,151,232</b>

Allocation Ratios:  
 7 Elec/Gas North/Oregon 4-Factor 71.290%  
 8 Gas North/Oregon 4-Factor 0.000%  
 9 Elec/Gas North 4-Factor 78.641%

Gas-North 19.822%  
 Gas-South 8.388%  
 Electric 71.290%  
 Gas-North 88.732%  
 Gas-South 31.268%  
 Electric 0.000%  
 Gas-North 21.359%  
 Gas-South 0.000%

Jurisdiction -  
 1 Production/Transmission Rat 64.710%  
 4 Jurisdictional 4-Factor Ratio 67.900%

Washington 67.900%  
 Idaho 32.100%

Idaho 35.290%  
 Idaho 32.100%

1.00-30

AVISTA UTILITIES

Report ID:  
**E-ADEP-12A**  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis

Ref/Basis	System Total	Assigned or Allocated to Gas-North		Assigned or Allocated to Gas-South		ELECTRIC *****		WASHINGTON *****		IDAHO *****		
		Allocated	Allocated	Allocated	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Total
<b>Electric Production</b>												
1	Steam (ED-AN)	(287,167,234)	(287,167,234)			(287,167,234)	(287,167,234)	(185,825,917)	(185,825,917)	(101,341,317)	(101,341,317)	(101,341,317)
1	Hydro (ED-AN)	(126,901,439)	(126,901,439)			(126,901,439)	(126,901,439)	(82,117,921)	(82,117,921)	(44,783,518)	(44,783,518)	(44,783,518)
1	Other (ED-AN)	(88,992,079)	(88,992,079)			(88,992,079)	(88,992,079)	(57,586,774)	(57,586,774)	(31,405,305)	(31,405,305)	(31,405,305)
	<b>Total Electric Production</b>	<b>(503,060,752)</b>	<b>(503,060,752)</b>			<b>(503,060,752)</b>	<b>(503,060,752)</b>	<b>(325,530,612)</b>	<b>(325,530,612)</b>	<b>(177,530,140)</b>	<b>(177,530,140)</b>	<b>(177,530,140)</b>
<b>Electric Transmission</b>												
1	ED-AN	(191,420,994)	(191,420,994)			(191,420,994)	(191,420,994)	(123,868,525)	(123,868,525)	(67,552,469)	(67,552,469)	(67,552,469)
	<b>Total Electric Transmission</b>	<b>(191,420,994)</b>	<b>(191,420,994)</b>			<b>(191,420,994)</b>	<b>(191,420,994)</b>	<b>(123,868,525)</b>	<b>(123,868,525)</b>	<b>(67,552,469)</b>	<b>(67,552,469)</b>	<b>(67,552,469)</b>
<b>Electric Distribution</b>												
3	ED-AN	611	611			611	611	399	399	212	212	212
	ED-ID	(158,170,550)	(158,170,550)			(158,170,550)	(158,170,550)			(168,170,550)	(168,170,550)	(168,170,550)
	ED-WA	(252,722,791)	(252,722,791)			(252,722,791)	(252,722,791)					
	<b>Total Electric Distribution</b>	<b>(410,893,341)</b>	<b>(410,893,341)</b>			<b>(410,893,341)</b>	<b>(410,893,341)</b>	<b>(252,722,791)</b>	<b>(252,722,791)</b>	<b>(168,170,550)</b>	<b>(168,170,550)</b>	<b>(168,170,550)</b>
<b>Gas Underground Storage</b>												
	GD-AN	(13,200,354)	(13,200,354)			(13,200,354)	(13,200,354)					
	GD-OR	(571,780)	(571,780)			(571,780)	(571,780)					
	<b>Total Gas Underground S</b>	<b>(13,772,134)</b>	<b>(13,772,134)</b>			<b>(13,772,134)</b>	<b>(13,772,134)</b>					
<b>Gas Distribution</b>												
	GD-AN	(1,513,623)	(1,513,623)			(1,513,623)	(1,513,623)					
	GD-ID	(67,335,368)	(67,335,368)			(67,335,368)	(67,335,368)					
	GD-WA	(113,752,832)	(113,752,832)			(113,752,832)	(113,752,832)					
	GD-OR	(90,659,565)	(90,659,565)			(90,659,565)	(90,659,565)					
	<b>Total Gas Distribution</b>	<b>(263,261,388)</b>	<b>(263,261,388)</b>			<b>(263,261,388)</b>	<b>(263,261,388)</b>					
<b>Total Gas Distribution</b>												
	GD-AN	(37,775,596)	(37,775,596)			(37,775,596)	(37,775,596)	(25,649,630)	(25,649,630)	(12,125,966)	(12,125,966)	(12,125,966)
	ED-ID	(6,499,400)	(6,499,400)			(6,499,400)	(6,499,400)			(6,499,400)	(6,499,400)	(6,499,400)
	ED-WA	(13,848,853)	(13,848,853)			(13,848,853)	(13,848,853)					
7,4	CD-AA	(37,496,428)	(37,496,428)			(37,496,428)	(37,496,428)	(13,848,853)	(13,848,853)	(8,580,716)	(8,580,716)	(8,580,716)
9,4	CD-AN	(11,102,632)	(11,102,632)			(11,102,632)	(11,102,632)	(18,160,486)	(18,160,486)	(2,802,722)	(2,802,722)	(2,802,722)
9	CD-ID	(4,961,428)	(4,961,428)			(4,961,428)	(4,961,428)	(5,928,499)	(5,928,499)	(3,901,717)	(3,901,717)	(3,901,717)
	CD-WA	(2,399,813)	(2,399,813)			(2,399,813)	(2,399,813)					
8	GD-AA	(1,567,004)	(1,567,004)			(1,567,004)	(1,567,004)					
	GD-AN	(1,684,645)	(1,684,645)			(1,684,645)	(1,684,645)					
	GD-ID	(1,330,818)	(1,330,818)			(1,330,818)	(1,330,818)					
	GD-WA	(3,452,975)	(3,452,975)			(3,452,975)	(3,452,975)					
	GD-OR	(4,035,238)	(4,035,238)			(4,035,238)	(4,035,238)					
	<b>Total General Plant</b>	<b>(126,154,829)</b>	<b>(126,154,829)</b>			<b>(126,154,829)</b>	<b>(126,154,829)</b>	<b>(49,728,615)</b>	<b>(49,728,615)</b>	<b>(23,509,404)</b>	<b>(23,509,404)</b>	<b>(23,509,404)</b>
<b>Total Accumulated Depr</b>												
		(1,508,562,827)	(1,508,562,827)			(1,508,562,827)	(1,508,562,827)	(499,127,353)	(499,127,353)	(268,591,801)	(268,591,801)	(268,591,801)

Allocation Ratios:	Electric	Gas-North	Gas-South	Jurisdiction -	Production/Transmission Ratio	Direct Distribution Operating Expense	Jurisdictional 4-Factor Ratio
7	71.290%	19.822%	6.886%	1	64.710%	65.233%	67.900%
8	0.000%	68.732%	31.269%	3			
9	78.641%	21.359%	0.000%	4			

1.00-31

AVISTA UTILITIES

Report ID: E-AAAMT-12A  
 ELECTRIC ACCUMULATED AMORTIZATION  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis

Ref/Basis	System Total	Assigned or Allocated to Gas-North		Assigned or Allocated to Gas-South		***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
		Assigned to Electric	Allocated to Gas-North	Assigned to Electric	Allocated to Gas-South	Direct	Allocated	Direct	Allocated	Direct	Allocated
<b>Production/Transmission</b>											
1 Franchises (302000) ED-AN	(7,845,353)	(7,845,353)				(7,845,353)	(7,845,353)	(5,076,728)	(5,076,728)	(2,768,625)	(2,768,625)
1 Misc Intangible Pft (303C) ED-AN	(786,883)	(786,883)				(786,883)	(786,883)	(509,192)	(509,192)	(277,691)	(277,691)
<b>Total Production/Transmission</b>	<b>(8,632,236)</b>	<b>(8,632,236)</b>				<b>(8,632,236)</b>	<b>(8,632,236)</b>	<b>(5,585,920)</b>	<b>(5,585,920)</b>	<b>(3,046,316)</b>	<b>(3,046,316)</b>
<b>Distribution</b>											
Franchises (302000) ED-WA	(109,006)		(109,006)			(109,006)	(109,006)	(109,006)	(109,006)		
Misc Intangible Pft (303C) ED-WA	(26,610)		(26,610)			(26,610)	(26,610)	(26,610)	(26,610)		
<b>Total Distribution</b>	<b>(135,616)</b>		<b>(135,616)</b>			<b>(135,616)</b>	<b>(135,616)</b>	<b>(135,616)</b>	<b>(135,616)</b>		
<b>General Plant - 303000</b>											
7.4 CD-AA (468,037)	(333,664)	(333,664)	(92,774)	(41,599)		(333,664)	(333,664)	(226,558)	(226,558)	(107,106)	(107,106)
9.1 CD-AN (62,716)	(49,321)	(49,321)	(13,395)			(49,321)	(49,321)	(31,916)	(31,916)	(17,405)	(17,405)
GD-ID (49,058)			(49,058)								
GD-WA (104,325)			(104,325)								
GD-OR (60,453)			(60,453)	(60,453)							
<b>Total General Plant - 303000</b>	<b>(744,589)</b>	<b>(382,985)</b>	<b>(259,552)</b>	<b>(102,052)</b>		<b>(382,985)</b>	<b>(382,985)</b>	<b>(258,474)</b>	<b>(258,474)</b>	<b>(124,511)</b>	<b>(124,511)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>											
7.4 CD-AA (26,036,967)	(18,561,753)	(5,161,046)	(2,314,166)			(18,561,753)	(18,561,753)	(12,603,430)	(12,603,430)	(5,958,329)	(5,958,329)
9.1 CD-AN (11,398)	(8,963)	(2,435)				(8,963)	(8,963)	(6,086)	(6,086)	(2,877)	(2,877)
4 CD-ID (12,964)	(10,195)	(2,769)				(10,195)	(10,195)	(10,195)	(10,195)	(10,195)	(10,195)
4 ED-AN (534,922)	(534,922)					(534,922)	(534,922)	(363,212)	(363,212)	(171,710)	(171,710)
8 ED-ID (10,866)	(10,866)					(10,866)	(10,866)	(10,866)	(10,866)	(10,866)	(10,866)
ED-WA (1,289,629)	(1,289,629)					(1,289,629)	(1,289,629)	(1,289,629)	(1,289,629)		
GD-AA (1,439,225)			(989,208)	(450,017)							
GD-AN (10,455)			(10,455)								
GD-OR (1,109)			(1,109)								
<b>Total Misc IT Intangible Plant - 3031XX</b>	<b>(29,347,535)</b>	<b>(20,416,328)</b>	<b>(6,165,915)</b>	<b>(2,765,292)</b>		<b>(1,310,690)</b>	<b>(19,105,638)</b>	<b>(12,972,728)</b>	<b>(14,262,357)</b>	<b>(6,132,910)</b>	<b>(6,132,910)</b>
<b>Gas Underground Storage</b>											
GD-AN (239,745)			(239,745)								
<b>Total Gas Underground Storage</b>	<b>(239,745)</b>		<b>(239,745)</b>								
<b>General Plant - 390200, 396200</b>											
7.4 CD-AA (202,277)	(144,203)	(40,096)	(17,978)			(144,203)	(144,203)	(97,914)	(97,914)	(46,289)	(46,289)
9 CD-ID (4,537)	(3,568)	(969)				(3,568)	(3,568)	(3,568)	(3,568)		
9 CD-WA (8,332)	(6,552)	(1,780)				(6,552)	(6,552)	(6,552)	(6,552)		
4 ED-AN (58,966)	(58,968)					(58,968)	(58,968)	(40,039)	(40,039)	(18,929)	(18,929)
GD-WA (110,678)	(110,678)	(1,863)				(110,678)	(110,678)	(110,678)	(110,678)		
GD-OR (40,034)			(40,034)								
<b>Total General Plant - 390200, 396200</b>	<b>(426,689)</b>	<b>(323,969)</b>	<b>(44,708)</b>	<b>(58,012)</b>		<b>(120,798)</b>	<b>(203,171)</b>	<b>(117,230)</b>	<b>(255,183)</b>	<b>(65,218)</b>	<b>(65,218)</b>
<b>Total Accumulated Amortization</b>	<b>(39,526,411)</b>	<b>(29,891,134)</b>	<b>(6,709,921)</b>	<b>(2,925,355)</b>		<b>(1,567,104)</b>	<b>(28,324,030)</b>	<b>(1,542,475)</b>	<b>(20,497,550)</b>	<b>(9,368,955)</b>	<b>(9,393,584)</b>

Allocation Ratios:	Electric	Gas-North	Gas-South	Jurisdiction -	Production/Transmission Ratio	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	64.710%	35.290%	32.100%
8 Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	67.900%		
9 Elec/Gas North 4-Factor	78.641%	21.359%	0.000%				

AVISTA UTILITIES

Report ID:  
C-GPL-12A

COMMON GENERAL PLANT  
For Twelve Months Ended December 31, 2014  
Average of Monthly Averages Basis

Electric Copy

Ref/Basis	Account Description	ELECTRIC			GAS NORTH			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	13,611	362,279	22,774	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	477,164	0	0	0	0	477,164
99	GD-OR / AS	0	0	0	0	0	0	734,580	0	734,580
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	2,828,080	0	0	786,335	0	0	786,335
9	CD-WA / ID / AN	370,172	343,838	234,362	100,539	93,387	63,653	0	352,585	352,585
	TOTAL ACCOUNT	383,783	706,117	3,085,196	577,703	93,387	849,988	734,580	352,585	1,087,165
390XXX	Structures & Improvements									
99	ED-WA / ID / AN	954,344	2,137,308	3,742,962	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	2,198,204	0	0	0	0	2,198,204
99	GD-OR / AS	0	0	0	0	0	0	3,619,033	0	3,619,033
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	56,479,797	0	0	15,704,061	0	0	15,704,061
9	CD-WA / ID / AN	5,486,246	4,451,937	7,208,260	1,490,072	1,209,152	1,957,773	0	7,041,555	7,041,555
	TOTAL ACCOUNT	6,440,590	6,589,245	67,431,019	3,688,276	1,209,152	17,661,834	3,619,033	7,041,555	10,680,588
391XXX	Office Furniture & Equipment									
99	ED-WA / ID / AN	3,031,751	14,648	5,870,648	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	6,650	0	0	6,650
99	GD-OR / AS	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	354,936	0	161,470	161,470
7	CD-AA	0	0	34,916,980	0	0	9,708,576	0	4,353,235	4,353,235
9	CD-WA / ID / AN	13,824	31,962	73,235	3,755	8,881	19,891	0	0	32,327
	TOTAL ACCOUNT	3,045,575	46,611	40,860,863	3,755	8,681	10,090,053	0	4,514,705	4,514,705
392XXX	Transportation Equipment									
99	ED-WA / ID / AN	12,815,536	4,250,309	8,923,191	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	5,935,755	1,744,906	1,315,587	0	0	8,996,228
99	GD-OR / AS	0	0	0	0	0	0	2,866,219	0	2,866,219
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	389,800	0	0	108,383	0	48,598	48,598
9	CD-WA / ID / AN	1,538,066	823,952	1,843,879	417,741	229,786	500,800	0	0	1,142,327
	TOTAL ACCOUNT	14,353,602	5,104,261	11,156,870	6,353,476	1,968,692	1,824,770	2,866,219	48,598	2,914,817

**RESULTS OF OPERATIONS**  
**COMMON GENERAL PLANT**  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis

AVISTA UTILITIES  
 Electric Copy

Report ID:  
 C-GPL-12A

Ref/Basis	Account	Description	ELECTRIC			GAS NORTH			OREGON GAS									
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total					
393000		Stores Equipment																
99		ED-WA / ID / AN	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	84,271	0	0	0	84,271	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	57,227	0	0	0	0	57,227	0
8		GD-AA	0	0	0	0	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	0	0	0	0
9		CD-WA / ID / AN	111,651	139,945	1,864,635	2,116,231	30,325	38,009	506,437	574,771	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	122,390	154,690	2,234,480	2,511,560	114,596	38,009	506,437	659,042	57,227	0	0	0	0	0	57,227	0
394000		Tools, Shop, & Garage Equipment																
99		ED-WA / ID / AN	1,016,043	314,896	1,707,349	3,038,288	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	2,035,904	401,656	382,785	2,820,345	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	881,758	0	0	0	881,758	0	0
8		GD-AA	1,937,121	0	0	0	0	0	1,331,422	1,331,422	0	0	0	0	0	605,699	0	0
7		CD-AA	9,206,441	0	0	6,563,272	6,563,272	0	1,824,901	1,824,901	0	0	0	0	0	818,268	0	0
9		CD-WA / ID / AN	32,413	237,579	205,105	475,097	8,803	64,527	55,707	129,037	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	1,048,456	552,475	8,475,726	10,076,657	2,044,707	466,183	3,594,815	6,105,705	881,758	1,423,967	0	0	0	2,305,725	0	0
395000		Laboratory Equipment																
99		ED-WA / ID / AN	179,772	58,144	508,104	746,020	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	45,287	14,770	82,999	143,056	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	135,374	0	0	0	135,374	0	0
8		GD-AA	148,376	0	0	0	0	0	101,982	101,982	0	0	0	0	0	46,394	0	0
7		CD-AA	355,663	0	0	253,552	253,552	0	70,500	70,500	0	0	0	0	0	31,611	0	0
9		CD-WA / ID / AN	5,089	1,624	76,610	83,323	1,382	441	20,807	22,630	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	184,861	59,768	838,266	1,082,895	46,669	15,211	276,288	336,168	135,374	78,005	0	0	0	213,379	0	0
396XXX		Power Operated Equipment																
99		ED-WA / ID / AN	17,139,967	10,349,947	9,201,892	36,691,806	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	2,700,552	850,185	830,494	4,381,231	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	43,834	0	0	0	43,834	0	0
8		GD-AA	0	0	0	0	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	0	0	0	0
9		CD-WA / ID / AN	257,028	407,513	573,843	1,238,384	69,809	110,681	155,857	336,347	0	0	0	0	0	50,066	0	0
		TOTAL ACCOUNT	17,396,995	10,757,460	10,177,312	38,331,767	2,770,361	960,866	1,093,006	4,829,235	43,834	50,066	0	0	0	93,900	0	0

1.00-34



1.00-35

RESULTS OF OPERATIONS  
**COMMON GENERAL PLANT**  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis

AVISTA UTILITIES  
 Electric Copy

Report ID:  
**C-GPL-12A**

Ref/Bask	Account	Description	ELECTRIC			GAS NORTH			OREGON GAS					
			Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-OR	Allocated	Total			
397XXX		Communication Equipment												
99		ED-WA / ID / AN	10,099,120	3,502,338	41,362,463	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	674,864	535,943	89,526	1,300,333	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	1,163,316	0	0	1,163,316	0
8		GD-AA	0	0	0	0	0	682,462	682,462	0	0	0	310,470	310,470
7		CD-AA	0	0	18,666,412	0	0	5,190,147	5,190,147	0	0	0	2,327,214	2,327,214
9		CD-WA / ID / AN	415,051	3,187,768	6,380,015	112,728	865,802	1,732,821	2,711,351	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	10,514,171	6,690,106	66,408,890	787,592	1,401,745	7,694,956	9,884,283	1,163,316	2,637,684	0	0	3,801,000
398000		Miscellaneous Equipment												
99		ED-WA / ID / AN	0	2,299	69,249	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	2,367	0	0	2,367	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	410,778	0	0	114,216	114,216	0	0	0	51,213	51,213
9		CD-WA / ID / AN	3,921	0	3,926	1,065	0	1,066	2,131	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	3,921	2,299	483,953	1,065	0	115,282	116,347	2,367	51,213	0	0	53,580
		<b>TOTAL GENERAL PLANT</b>	53,494,344	30,663,032	211,152,575	16,388,200	6,161,926	48,812,431	66,362,557	9,503,708	16,198,378	0	0	25,702,086

ALLOCATION RATIOS:

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

**RESULTS OF OPERATIONS** Report ID:  
**COMMON INTANGIBLE PLANT** C-IPL-12A  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis

AVISTA UTILITIES  
 Electric Copy

Ref/Basis	Account	Description	ELECTRIC			GAS NORTH			OREGON GAS			
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
303000		Intangible Plant										
99		ED-WA / ID / AN	153,179	0	6,904,536	7,057,715	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	181,037	0	1,186,305	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	423,076	0	423,076
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	4,895,246	4,895,246	0	1,361,111	1,361,111	0	0	610,309
8		CD-WA / ID / AN	0	0	152,809	152,809	0	41,449	41,449	0	0	0
		TOTAL ACCOUNT	153,179	0	11,952,391	12,105,570	181,037	1,402,560	2,588,865	423,076	610,309	1,033,385
303100		Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	4,058,654	23,524	1,202,826	5,285,004	0	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	0	0	0	0	0	1,538,777	1,538,777	0	0	0
7		CD-AA	0	0	40,830,132	40,830,132	0	11,352,712	11,352,712	0	0	700,030
9		CD-WA / ID / AN	0	42,189	39,412	81,601	11,459	10,704	22,163	0	0	5,090,450
		TOTAL ACCOUNT	4,058,654	65,713	42,072,370	46,196,737	11,459	12,902,193	12,913,652	0	5,790,480	5,790,480
303110		Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	0	0	11,871	11,871	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	11,526	11,526	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	3,279,368	3,279,368	0	911,820	911,820	0	0	408,851
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	3,291,239	3,291,239	0	923,346	923,346	1,231	408,851	410,082
		TOTAL	4,211,833	65,713	57,316,000	61,593,548	192,496	15,228,099	16,425,863	424,307	6,809,640	7,233,947

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%
E-ALL	8	Gas North/Oregon 4-Fact	100.000%
E-ALL	9	Elec/Gas North 4-Factor	100.000%
E-ALL	99	Not Allocated	0.000%

	71.290%
	0.000%
	78.641%
	0.000%

	19.822%
	66.732%
	21.359%
	0.000%

	8.888%
	31.268%
	0.000%
	0.000%

1.00 36

RESULTS OF OPERATIONS		Report ID:
COMMON ACCUMULATED DEFERRED FIT		C-DTX-12A
For Twelve Months Ended December 31, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(73,383,131)	(52,314,834)	(14,546,004)	(6,522,293)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(1,992,349)	(1,566,803)	(425,546)	0
7	283750 CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
	Total	(75,921,875)	(54,271,162)	(15,079,856)	(6,570,857)

ALLOCATION RATIOS:

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

1.00-38

AVISTA UTILITIES

RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis

Report ID:  
**C-WKC-12A**

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				Total	***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon			Washington	Idaho	Washington	Idaho	
1	151120 FUEL STOCK COAL-COLSTRIP	1,506,122	821,373		2,327,495		821,373				
1	151210 FUEL STOCK HOG FUEL-KFGS	1,108,481	604,517		1,712,998		604,517				
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	15,431,743	7,089,189	2,196,923	24,717,855		5,656,456		1,432,733		2,196,923
1	154300 PLANT MATERIALS & OPER SUP-CS2	563,719	307,428		871,147		307,428				
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,624,201	885,768		2,509,969		885,768				
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	2,698	1,240	384	4,322		989		251		384
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(743)	(341)	(106)	(1,190)		(272)		(69)		(106)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	(153)	(70)	(22)	(245)		(56)		(14)		(22)
99	163998 COMMON WORKING CAPITAL	0	0	0	0		0		0		0
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	25,401,795			25,401,795		25,401,795				
	<b>TOTAL</b>	<b>45,637,863</b>	<b>9,709,104</b>	<b>2,197,179</b>	<b>57,544,146</b>		<b>8,276,203</b>		<b>1,432,901</b>		<b>2,197,179</b>

ALLOCATION RATIOS:

	Electric	Gas-North	Gas-South
1 Production/Transmission Ratio	71.290%	19.822%	8.888%
7/4 Jur Rollup/Jurisdictional 4-Factor Ratios			
99 Not Allocated			

Idaho Electric	Idaho Gas	Oregon Gas
35.290%	29.242%	100.000%
32.100%		



AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2014  
 (000'S OF DOLLARS)

1.01

Line No.	DESCRIPTION	Deferred FIT Rate Base
	Adjustment Number	1.01
	Workpaper Reference	E-DFIT
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
26	Current Accrual	-
27	Debt Interest	79
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$79)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	(8,203)
45	Net Plant After DFIT	(8,203)
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	(\$8,203)

*fma*

AVISTA UTILITIES  
Electric Accumulated Deferred Taxes  
Average - Twelve Months Ended December 31, 2014

		Alloc Basis	Electric System	Washington	Idaho
<b>ACCELERATED TAX DEPRECIATION</b>					
Electric	Intangible	1	(5,668,567)	(3,668,130)	(2,000,437)
	Production	1	(114,565,467)	(74,135,314)	(40,430,153)
	Transmission	1	(57,116,959)	(36,960,384)	(20,156,575)
	Distribution	10	(130,903,205)	(85,207,514)	(45,695,691)
	General Utility (Direct)	13	(8,362,184)	(5,608,015)	(2,754,169)
General/Intangible	CD AA	4	(60,783,567)	(41,272,042)	(19,511,525)
General/Intangible	CD AN	4	(426,533)	(289,616)	(136,917)
Subtotal			(377,826,482)	(247,141,015)	(130,685,467)
CDA Lake Settlement		1	(12,235,377)	(7,917,512)	(4,317,864)
CDA Lake Settlement-Costs		1	363,862	235,455	128,407
Subtotal			(11,871,515)	(7,682,057)	(4,189,458)
Total Plant DFIT			(389,697,997)	(254,823,072)	(134,874,925)
Colstrip PCB - Elec		1	(252,358)	(163,301)	(89,057)
AFUDC - CWIP Intangibles		4	(389,525)	(264,487)	(125,037)
FMB & MTN Redeemed		12	(3,861,231)	(2,516,017)	(1,345,214)
Total Other Deferred FIT			(4,503,114)	(2,943,805)	(1,559,309)
Total Deferred FIT			<b>G</b> (394,201,111)	(257,766,877)	(136,434,234)
Amount in Results			(380,797,697)	(249,563,397)	(131,234,300)
Adjustment			(13,403,414)	(8,203,480)	(5,199,934)
<b>Allocation Notes:</b>					
Production/Transmission		1	100.000%	64.710%	35.290%
Jurisdictional four-factor		4	100.000%	67.900%	32.100%
Net electric distribution plant - AMA		10	100.000%	65.092%	34.908%
Net electric plant - AMA		12	100.000%	65.161%	34.839%
Net electric general plant - AMA		13	100.000%	67.064%	32.936%
Direct		D			

Source of Allocation Factors: Results of Operations Report E-ALL-12A  
Source of Allocation Factors: Results of Operations Report E-PLT-12A

1.01-2

AVISTA UTILITIES  
Accumulated Deferred Taxes  
Average - Twelve Months Ended December 31, 2014

		Total System	Electric	Gas - North	Gas - South
Electric		(316,616,385)	(316,616,385)		
GAS North		(61,469,763)		(61,469,763)	
GAS Oregon		(32,471,412)			(32,471,412)
General Utility	CD AA	(85,262,402)	(60,783,567)	(16,900,713)	(7,578,122)
General Utility	CD AN	(542,380)	(426,533)	(115,847)	
Total Accelerated Tax Depr		(496,362,342)	(377,826,485)	(78,486,324)	(40,049,534)
		<b>A</b> ✓			
<b>Average of Monthly Averages</b>					
CDA Lake Settlement	283382 ED AN	<b>B</b> (12,235,377)	(12,235,377)		
CDA Lake Settlement - Costs	283333 ED AN	<b>C</b> 363,862	363,862		
Colstrip PCB	283200 ED AN	<b>D</b> (252,358)	(252,358)		
AFUDC - CWIP Intangibles	283750 CD AA	<b>E</b> (546,395)	(389,525)	(108,306)	(48,564)
FMB & MTN Redeemed	283850 CD AA	<b>F</b> (5,416,231)	(3,861,231)	(1,073,605)	(481,395)
Total Other Deferred FIT		(18,086,499)	(16,374,629)	(1,181,912)	(529,958)
Total Deferred FIT		(514,448,841)	(394,201,114)	(79,668,235)	(40,579,492)
			<b>G</b> ✓	<b>H</b>	

Source of Allocation Factors: Results of Operations Report E-ALL-12A

CD AA - 7	100.000%	71.290%	19.822%	8.888%
CD AN - 9	100.000%	78.641%	21.359%	0.000%



1.01-3

**AVISTA UTILITIES**  
**Accumulated Deferred Taxes**  
**Associated with Accelerated Tax Depreciation**

Accounting Period	282900		283000		282900		282900		282900		282900		TOTAL	282900 ZZ
	CD	AA	CD	AA	CD	AN	ED	AN	GD	AN	GD	OR		
201312	(43,057,167)	(43,057,167)	-	(43,057,167)	(1,963,034)	(298,124,105)	(298,124,105)	(66,047,312)	(66,047,312)	(66,047,312)	(37,336,922)	(37,336,922)	(446,528,539)	ZZ
201401	(43,455,066)	(43,455,066)	(5,555,555)	(49,010,621)	(1,968,195)	(299,342,392)	(299,342,392)	(66,319,417)	(66,319,417)	(66,319,417)	(37,553,111)	(37,553,111)	(454,193,737)	ZZ
201402	(43,852,966)	(43,852,966)	(11,111,110)	(54,964,076)	(1,973,357)	(300,560,680)	(300,560,680)	(66,591,523)	(66,591,523)	(66,591,523)	(37,769,300)	(37,769,300)	(461,858,936)	ZZ
201403	(43,178,039)	(43,178,039)	(16,666,665)	(59,844,704)	(1,977,492)	(300,154,026)	(300,154,026)	(66,891,790)	(66,891,790)	(66,891,790)	(37,836,929)	(37,836,929)	(466,704,941)	ZZ
201404	(43,218,330)	(43,218,330)	(22,222,220)	(65,440,550)	(1,982,311)	(300,830,666)	(300,830,666)	(67,173,283)	(67,173,283)	(67,173,283)	(38,003,598)	(38,003,598)	(473,430,408)	ZZ
201405	(43,258,621)	(43,258,621)	(27,777,775)	(71,036,396)	(1,987,130)	(301,507,306)	(301,507,306)	(67,454,776)	(67,454,776)	(67,454,776)	(38,170,267)	(38,170,267)	(480,155,875)	ZZ
201406	(43,298,912)	(43,298,912)	(33,333,330)	(76,632,242)	(1,992,129)	(302,097,385)	(302,097,385)	(67,663,308)	(67,663,308)	(67,663,308)	(37,949,521)	(37,949,521)	(486,334,585)	ZZ
201407	(43,339,203)	(43,339,203)	(38,888,885)	(82,228,088)	(1,997,128)	(302,816,602)	(302,816,602)	(68,000,978)	(68,000,978)	(68,000,978)	(38,116,190)	(38,116,190)	(493,158,986)	ZZ
201408	(43,379,494)	(43,379,494)	(44,444,440)	(87,823,934)	(2,002,127)	(303,555,819)	(303,555,819)	(68,338,648)	(68,338,648)	(68,338,648)	(38,282,859)	(38,282,859)	(499,983,387)	ZZ
201409	(45,687,514)	(45,687,514)	(50,000,000)	(95,687,514)	(2,007,126)	(323,633,554)	(323,633,554)	(74,874,862)	(74,874,862)	(74,874,862)	(42,556,229)	(42,556,229)	(538,759,285)	ZZ
201410	(45,727,805)	(45,727,805)	(50,000,000)	(95,727,805)	(2,012,125)	(324,352,771)	(324,352,771)	(75,212,532)	(75,212,532)	(75,212,532)	(42,722,898)	(42,722,898)	(540,028,131)	ZZ
201411	(45,768,096)	(45,768,096)	(50,000,000)	(95,768,096)	(2,017,124)	(325,071,988)	(325,071,988)	(75,550,202)	(75,550,202)	(75,550,202)	(42,889,567)	(42,889,567)	(541,296,977)	ZZ
201412	(49,809,915)	(49,809,915)	-	(49,809,915)	(2,020,864)	(389,834,133)	(389,834,133)	(90,260,064)	(90,260,064)	(90,260,064)	(50,290,471)	(50,290,471)	(582,215,447)	ZZ
AMA	(44,216,465)	(44,216,465)	(29,166,665)	(73,383,130)	(1,992,349)	(310,656,859)	(310,656,859)	(70,185,417)	(70,185,417)	(70,185,417)	(39,638,681)	(39,638,681)	(495,856,436)	505,906
True-up	(11,879,272)	(11,879,272)	-	(11,879,272)	1,449,969	(5,959,526)	(5,959,526)	8,715,654	8,715,654	8,715,654	7,167,269	7,167,269	(505,906)	
Adjusted AMA	(56,095,737)	(56,095,737)	(29,166,665)	(85,262,402)	(542,380)	(316,616,385)	(316,616,385)	(61,469,763)	(61,469,763)	(61,469,763)	(32,471,412)	(32,471,412)	(496,362,342)	
Adjusted EOP	(61,689,187)	(61,689,187)	-	(61,689,187)	(570,895)	(395,793,659)	(395,793,659)	(81,544,410)	(81,544,410)	(81,544,410)	(43,123,202)	(43,123,202)	(582,721,353)	

\$50 million was recorded in FERC 283000 in September 2014 to estimate Repairs Adjustment impact to ADFIT. Since the Company had stopped making quarterly federal tax deposits at the first of the year, for Results of Operations, FERC 283 and FERC 236 was adjusted reflect the proportional share per month to better reflect the AMA of those accounts. The Repairs Adjustment was recorded in December 2014, therefore, the estimate of \$50 million recorded in CD AA was reversed. In February 2015 on DJ140, the Company true-up its power tax and GI balances.

AVISTA UTILITIES  
 Accumulated Deferred Taxes  
AMA Twelve Months Ended December 31, 2014

	CDA Settlement - CDA Settlement Elec <u>283382</u> <u>ED AN</u>	Deferred Costs Elec <u>283333</u> <u>ED AN</u>
Dec-13	(12,390,092) ①	358,136 ②
Dec-14	(12,080,662) 1	369,588 1
Total	<u>(24,470,754)</u>	<u>727,723</u>
Average	(12,235,377) ①	363,862 ②
Jan-14	(12,364,306)	359,090
Feb-14	(12,338,520)	360,044
Mar-14	(12,312,734)	360,999
Apr-14	(12,286,948)	361,953
May-14	(12,261,163)	362,907
Jun-14	(12,235,377)	363,862
Jul-14	(12,209,591)	364,816
Aug-14	(12,183,805)	365,770
Sep-14	(12,158,019)	366,725
Oct-14	(12,132,233)	367,679
Nov-14	(12,106,448)	368,633
Total	<u>(146,824,521)</u>	<u>4,366,340</u>
Average of monthly averages	(12,235,377) ①	363,862 ②
	①	②
	B	C

AVISTA UTILITIES  
Accumulated Deferred Taxes  
AMA Twelve Months Ended December 31, 2014

	Colstrip PCB Elec <u>283200</u> <u>ED.AN</u>	Bond Redemption <u>283850</u> <u>CD.AA</u>	AFUDC - CWIP <u>283750</u> <u>CD.AA</u>
Dec-13	(288,225) <sup>3</sup>	(5,731,970) <sup>4</sup>	(546,395) <sup>5</sup>
Dec-14	(216,491)	(5,127,929)	(546,395)
Total	<u>(504,716)</u>	<u>(10,859,900)</u>	<u>(1,092,790)</u>
Average	(252,358) <sup>3</sup>	(5,429,950) <sup>4</sup>	(546,395) <sup>5</sup>
Jan-14	(282,247)	(5,677,026)	(546,395)
Feb-14	(276,269)	(5,622,081)	(546,395)
Mar-14	(270,291)	(5,567,136)	(546,395)
Apr-14	(264,313)	(5,512,191)	(546,395)
May-14	(258,336)	(5,457,867)	(546,395)
Jun-14	(252,358)	(5,405,872)	(546,395)
Jul-14	(246,380)	(5,357,283)	(546,395)
Aug-14	(240,402)	(5,310,401)	(546,395)
Sep-14	(234,424)	(5,263,518)	(546,395)
Oct-14	(228,447)	(5,218,322)	(546,395)
Nov-14	(222,469)	(5,173,126)	(546,395)
Total	<u>(3,028,293)</u>	<u>(64,994,772)</u>	<u>(6,556,737)</u>
Average of monthly averages	(252,358) <sup>D</sup>	(5,416,231) <sup>F</sup>	(546,395) <sup>E</sup>

1,01-6

FERC Account Number	Description	ED	AN		
283382	ADFIT LAKE CDA STORAGE SETTLEMENT				
Accounting Period	Beginning Balance	Monthly Activity (1)	End Balance Per GL	Adjustment in Results of Operations	Ending Balance
201312			\$ (12,390,091.75)	- \$	(12,390,091.75)
201401	\$ (12,390,091.75)	\$ 25,785.83	\$ (12,364,305.92)	- \$	(12,364,305.92)
201402	\$ (12,364,305.92)	\$ 25,785.83	\$ (12,338,520.09)	- \$	(12,338,520.09)
201403	\$ (12,338,520.09)	\$ 25,785.83	\$ (12,312,734.26)	- \$	(12,312,734.26)
201404	\$ (12,312,734.26)	\$ 25,785.83	\$ (12,286,948.43)	- \$	(12,286,948.43)
201405	\$ (12,286,948.43)	\$ 25,785.83	\$ (12,261,162.60)	- \$	(12,261,162.60)
201406	\$ (12,261,162.60)	\$ 25,785.83	\$ (12,235,376.77)	- \$	(12,235,376.77)
201407	\$ (12,235,376.77)	\$ 25,785.83	\$ (12,209,590.94)	- \$	(12,209,590.94)
201408	\$ (12,209,590.94)	\$ 25,785.83	\$ (12,183,805.11)	- \$	(12,183,805.11)
201409	\$ (12,183,805.11)	\$ 25,785.83	\$ (12,158,019.28)	- \$	(12,158,019.28)
201410	\$ (12,158,019.28)	\$ 25,785.83	\$ (12,132,233.45)	- \$	(12,132,233.45)
201411	\$ (12,132,233.45)	\$ 25,785.83	\$ (12,106,447.62)	- \$	(12,106,447.62)
201412	\$ (12,106,447.62)	\$ 25,785.83	\$ (12,080,661.79)	- \$	(12,080,661.79)
		\$ 309,429.96			

1

1.01-17

FERC Account Number	Description	ED	AN		
283333	ADFIT LAKE CDA STORAGE SETTLEMENT - Deferred Costs				
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance Per GL	Adjustment in Results of Operations	Ending Balance Per Results of Ops
201312	-	\$ -	358,135.72	\$ -	\$ 358,135.72
201401	\$ 358,135.72	\$ 954.32	359,090.04	\$ -	\$ 359,090.04
201402	\$ 359,090.04	\$ 954.32	360,044.36	\$ -	\$ 360,044.36
201403	\$ 360,044.36	\$ 954.32	360,998.68	\$ -	\$ 360,998.68
201404	\$ 360,998.68	\$ 954.32	361,953.00	\$ -	\$ 361,953.00
201405	\$ 361,953.00	\$ 954.32	362,907.32	\$ -	\$ 362,907.32
201406	\$ 362,907.32	\$ 954.32	363,861.64	\$ -	\$ 363,861.64
201407	\$ 363,861.64	\$ 954.32	364,815.96	\$ -	\$ 364,815.96
201408	\$ 364,815.96	\$ 954.32	365,770.28	\$ -	\$ 365,770.28
201409	\$ 365,770.28	\$ 954.32	366,724.60	\$ -	\$ 366,724.60
201410	\$ 366,724.60	\$ 954.32	367,678.92	\$ -	\$ 367,678.92
201411	\$ 367,678.92	\$ 954.32	368,633.24	\$ -	\$ 368,633.24
201412	\$ 368,633.24	\$ 954.32	369,587.56	\$ -	\$ 369,587.56
		\$ 11,451.84			

2

Need to see an

(1) Prior Period Adjustment  
 IRS Audit shortened amortization to 15 years (rather than 46 years for book) for the capitalized deferred legal fees. Due to this, the company moved these costs from 182381 to 182333, and the associated ADFIT from 283382 to 283333 in Jan 2013 with NSJ 009 201301.

1.01-8

FERC Account Number	Description	ED	AN	
283200	ADFIT COLSTRIP PCB			
Accounting Period	Beginning Balance	Monthly Activity	Adjustment in Results of Operations	Ending Balance
201312				\$ (288,224.63)
201401	\$ (288,224.63)	\$ 5,977.81		\$ (282,246.82)
201402	\$ (282,246.82)	\$ 5,977.81		\$ (276,269.01)
201403	\$ (276,269.01)	\$ 5,977.81		\$ (270,291.20)
201404	\$ (270,291.20)	\$ 5,977.81		\$ (264,313.39)
201405	\$ (264,313.39)	\$ 5,977.81		\$ (258,335.58)
201406	\$ (258,335.58)	\$ 5,977.81		\$ (252,357.77)
201407	\$ (252,357.77)	\$ 5,977.81		\$ (246,379.96)
201408	\$ (246,379.96)	\$ 5,977.81		\$ (240,402.15)
201409	\$ (240,402.15)	\$ 5,977.81		\$ (234,424.34)
201410	\$ (234,424.34)	\$ 5,977.81		\$ (228,446.53)
201411	\$ (228,446.53)	\$ 5,977.81		\$ (222,468.72)
201412	\$ (222,468.72)	\$ 5,977.81		\$ (216,490.91)
		\$ 71,733.72		

1,01-9

FERC Account Number	Description	CD	AA		
283850	ADFIT FMB & MTN REDEEMED				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations (1)	Ending Balance
201312			(5,731,970.39)	-	\$ (5,731,970.39)
201401	\$ (5,731,970.39)	\$ 54,944.77	(5,677,025.62)	-	\$ (5,677,025.62)
201402	\$ (5,677,025.62)	\$ 54,944.77	(5,622,080.85)	-	\$ (5,622,080.85)
201403	\$ (5,622,080.85)	\$ 54,944.77	(5,567,136.08)		\$ (5,567,136.08)
201404	\$ (5,567,136.08)	\$ 54,944.80	(5,512,191.28)		\$ (5,512,191.28)
201405	\$ (5,512,191.28)	\$ 54,324.44	(5,457,866.84)		\$ (5,457,866.84)
201406	\$ (5,457,866.84)	\$ 51,994.44	(5,405,872.40)		\$ (5,405,872.40)
201407	\$ (5,405,872.40)	\$ 48,589.64	(5,357,282.76)		\$ (5,357,282.76)
201408	\$ (5,357,282.76)	\$ 46,882.24	(5,310,400.52)		\$ (5,310,400.52)
201409	\$ (5,310,400.52)	\$ 46,882.24	(5,263,518.28)		\$ (5,263,518.28)
201410	\$ (5,263,518.28)	\$ 45,196.27	(5,218,322.01)		\$ (5,218,322.01)
201411	\$ (5,218,322.01)	\$ 45,196.27	(5,173,125.74)		\$ (5,173,125.74)
201412	\$ (5,173,125.74)	\$ 45,196.27	(5,127,929.47)		\$ (5,127,929.47)
		\$	<b>604,040.92</b>		

4

1,01-10

FERC Account Number	Description	CD	AA		
283750	DFIT-AFUDC CWIP Intangibles				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations	Ending Balance Per ROO
201312			(546,394.76)	-	\$ (546,394.76)
201401	\$ (546,394.76)	\$ -	(546,394.76)	-	\$ (546,394.76)
201402	\$ (546,394.76)	\$ -	(546,394.76)	-	\$ (546,394.76)
201403	\$ (546,394.76)	\$ -	(546,394.76)	-	\$ (546,394.76)
201404	\$ (546,394.76)	\$ -	(546,394.76)	-	\$ (546,394.76)
201405	\$ (546,394.76)	\$ -	(546,394.76)	-	\$ (546,394.76)
201406	\$ (546,394.76)	\$ -	(546,394.76)	-	\$ (546,394.76)
201407	\$ (546,394.76)	\$ -	(546,394.76)	-	\$ (546,394.76)
201408	\$ (546,394.76)	\$ -	(546,394.76)	-	\$ (546,394.76)
201409	\$ (546,394.76)	\$ -	(546,394.76)	-	\$ (546,394.76)
201410	\$ (546,394.76)	\$ -	(546,394.76)	-	\$ (546,394.76)
201411	\$ (546,394.76)	\$ -	(546,394.76)	-	\$ (546,394.76)
201412	\$ (546,394.76)	\$ -	(546,394.76)	-	\$ (546,394.76)
	\$	-			

Adjustment for Finalizing Tax Return (2)	Ending Balance
	\$ (546,394.76) <span style="color: red;">5</span>
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
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	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)
	\$ (546,394.76)





RESULTS OF OPERATIONS  
 ELECTRIC UTILITY PLANT  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis

Report ID:  
 E-PL-T-12A

AVISTA UTILITIES  
 \*\*\*\*\*SYSTEM \*\*\*\*\*WASHINGTON\*\*\*\*\*IDAHO\*\*\*\*\*

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>										
<b>INTANGIBLE PLANT:</b>										
1	182324	0	9,050,000	9,050,000	0	5,856,255	5,856,255	0	3,193,745	3,193,745
1	182325	0	2,000,000	2,000,000	0	1,294,200	1,294,200	0	705,800	705,800
1	182333	0	1,293,781	1,293,781	0	837,206	837,206	0	456,575	456,575
1	302000	0	34,958,220	34,958,220	0	22,821,464	22,821,464	0	12,336,756	12,336,756
1	302001	602,704	44,049,218	44,651,922	602,704	28,604,246	29,106,950	0	15,544,969	15,544,969
1,4	303000	153,179	11,982,392	12,105,571	153,179	7,880,557	8,043,730	0	4,061,841	4,061,841
4	303100	4,124,367	42,072,316	46,196,737	4,058,654	28,567,139	32,625,793	65,713	13,956,431	13,970,944
4	303110	0	3,291,239	3,291,239	0	2,234,751	2,234,751	0	1,056,488	1,056,488
	TOTAL INTANGIBLE PLANT	4,880,250	148,667,220	153,547,470	4,814,537	97,905,815	102,620,352	65,713	50,861,405	50,927,118
<b>STEAM PRODUCTION PLANT:</b>										
1	310XXX	0	3,572,602	3,572,602	0	2,311,831	2,311,831	0	1,260,771	1,260,771
1	311XXX	0	127,824,244	127,824,244	0	82,715,068	82,715,068	0	45,109,176	45,109,176
1	312000	0	175,037,079	175,037,079	0	113,266,494	113,266,494	0	61,770,585	61,770,585
1	313000	0	6,770	6,770	0	4,381	4,381	0	2,389	2,389
1	314000	0	54,880,000	54,880,000	0	35,512,848	35,512,848	0	19,367,152	19,367,152
1	315000	0	26,757,066	26,757,066	0	17,314,497	17,314,497	0	9,442,569	9,442,569
1	316000	0	16,673,316	16,673,316	0	10,789,303	10,789,303	0	5,884,013	5,884,013
	TOTAL STEAM PRODUCTION PLANT	0	404,751,077	404,751,077	0	251,914,422	251,914,422	0	142,336,655	142,336,655
<b>HYDRAULIC PRODUCTION PLANT:</b>										
1	330XXX	0	59,046,226	59,046,226	0	38,208,813	38,208,813	0	20,837,413	20,837,413
1	331XXX	0	50,926,056	50,926,056	0	32,954,251	32,954,251	0	17,971,805	17,971,805
1	332XXX	0	132,723,524	132,723,524	0	85,885,392	85,885,392	0	46,838,132	46,838,132
1	333000	0	163,610,556	163,610,556	0	105,872,391	105,872,391	0	57,738,165	57,738,165
1	334000	0	37,572,774	37,572,774	0	24,313,342	24,313,342	0	13,259,432	13,259,432
1	335XXX	0	9,268,206	9,268,206	0	5,997,456	5,997,456	0	3,270,750	3,270,750
1	336000	0	2,511,280	2,511,280	0	1,625,049	1,625,049	0	886,231	886,231
	TOTAL HYDRAULIC PRODUCTION PLANT	0	455,658,622	455,658,622	0	294,856,694	294,856,694	0	160,801,928	160,801,928
<b>OTHER PRODUCTION PLANT:</b>										
1	340200	0	905,168	905,168	0	585,734	585,734	0	319,434	319,434
1	341000	0	16,767,245	16,767,245	0	10,850,084	10,850,084	0	5,917,161	5,917,161
1	342000	0	21,198,751	21,198,751	0	13,717,712	13,717,712	0	7,481,039	7,481,039
1	343000	0	23,909,470	23,909,470	0	15,471,818	15,471,818	0	8,437,652	8,437,652
1	344000	0	207,696,931	207,696,931	0	134,401,978	134,401,978	0	73,296,953	73,296,953
1	344010	0	149,669	149,669	0	96,851	96,851	0	52,818	52,818
1	345000	0	20,424,987	20,424,987	0	13,217,009	13,217,009	0	7,207,978	7,207,978
1	346000	0	33,210	33,210	0	21,490	21,490	0	11,720	11,720
	TOTAL OTHER PRODUCTION PLANT	0	292,582,084	292,582,084	0	189,329,868	189,329,868	0	103,252,218	103,252,218
	TOTAL PRODUCTION PLANT	0	1,152,991,783	1,152,991,783	0	746,100,982	746,100,982	0	405,890,801	405,890,801

1.01-12

RESULTS OF OPERATIONS  
ELECTRIC UTILITY PLANT

For Twelve Months Ended December 31, 2014  
Average of Monthly Averages Basis

Report ID:  
E-PL-T-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
<b>TRANSMISSION PLANT:</b>									
1	350XXX	Land & Land Rights	0	19,867,662	0	12,856,364	0	0	12,856,364
1	351XXX	Energy Storage/Computer Software	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	19,492,171	0	12,613,384	0	0	12,613,384
1	353000	Station Equipment	0	221,557,586	0	143,369,914	0	0	143,369,914
1	354000	Towers & Fixtures	0	17,124,923	0	11,081,538	0	0	11,081,538
1	355000	Poles & Fixtures	0	167,203,239	0	108,197,216	0	0	108,197,216
1	356000	Overhead Conductors & Devices	0	122,302,558	0	79,141,985	0	0	79,141,985
1	357000	Underground Conduit	0	2,987,139	0	1,539,449	0	0	1,539,449
1	358000	Underground Conductors & Devices	0	2,331,306	0	1,508,588	0	0	1,508,588
1	359000	Roads & Trails	0	1,950,951	0	1,262,460	0	0	1,262,460
		<b>TOTAL TRANSMISSION PLANT</b>	<b>0</b>	<b>574,827,535</b>	<b>0</b>	<b>371,970,898</b>	<b>0</b>	<b>0</b>	<b>371,970,898</b>
<b>DISTRIBUTION PLANT:</b>									
99	360200	Land & Land Rights	4,676,599	0	3,433,321	0	0	0	3,433,321
99	360400	Land Easements	2,424,793	0	518,338	0	0	0	518,338
99	361000	Structures & Improvements	18,416,972	0	12,873,592	0	0	0	12,873,592
3	362000	Station Equipment	118,971,907	24,705	77,883,844	16,116	0	8,589	77,899,960
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	290,609,633	0	182,886,249	0	0	0	182,886,249
99	365000	Overhead Conductors & Devices	194,408,269	0	122,933,161	0	0	0	122,933,161
99	366000	Underground Conduit	90,214,239	0	57,046,232	0	0	0	57,046,232
99	367000	Underground Conductors & Devices	155,273,874	0	99,464,645	0	0	0	99,464,645
99	368000	Line Transformers	214,039,286	0	144,168,105	0	0	0	144,168,105
99	369XXX	Services	140,409,877	0	90,399,345	0	0	0	90,399,345
99	370000	Metals	48,087,488	0	26,576,086	0	0	0	26,576,086
99	373XXX	Street Light & Signal Systems	39,853,831	0	24,596,686	0	0	0	24,596,686
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,317,990,768</b>	<b>24,705</b>	<b>842,778,604</b>	<b>16,116</b>	<b>0</b>	<b>8,589</b>	<b>842,794,720</b>
<b>GENERAL PLANT: (From Report C-OP)</b>									
4	389XXX	Land & Land Rights	1,089,899	3,065,196	383,782	2,094,848	706,117	960,348	1,696,465
4	390XXX	Structures & Improvements	13,029,834	67,431,019	6,440,589	45,785,662	6,589,245	21,845,357	28,234,602
4	391XXX	Office Furniture & Equipment	3,092,187	40,860,863	3,045,576	27,744,526	46,611	13,116,337	13,162,948
4	392XXX	Transportation Equipment	19,457,862	30,614,732	14,363,602	7,576,515	6,104,260	3,891,355	8,995,615
4	393000	Stores Equipment	277,080	2,234,480	122,391	1,517,212	154,689	717,268	871,957
4	394000	Tools, Shop, & Garage Equipment	1,600,929	8,475,726	1,048,455	5,755,018	552,474	2,720,708	3,273,182
4	395000	Laboratory Equipment	244,629	838,266	184,860	569,183	59,789	269,083	328,852
4	396XXX	Power Operated Equipment	28,154,455	10,177,311	17,396,995	6,910,394	10,757,460	3,266,917	14,024,377
4	397XXX	Communications Equipment	17,204,275	66,408,890	10,514,170	45,091,636	6,680,105	21,317,254	28,007,359
4	398000	Miscellaneous Equipment	6,220	483,963	3,921	328,604	2,269	155,349	157,649
		<b>TOTAL GENERAL PLANT</b>	<b>84,157,370</b>	<b>211,152,574</b>	<b>53,494,341</b>	<b>143,372,598</b>	<b>30,663,029</b>	<b>67,779,976</b>	<b>98,443,006</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>1,406,428,388</b>	<b>2,087,663,817</b>	<b>901,087,482</b>	<b>1,359,266,409</b>	<b>505,340,906</b>	<b>728,397,408</b>	<b>1,233,736,314</b>

1.01-13

RESULTS OF OPERATIONS  
ELECTRIC UTILITY PLANT

For Twelve Months Ended December 31, 2014  
Average of Monthly Averages Basis

Report ID:  
E-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
*****SYSTEM*****WASHINGTON*****IDAHO*****											
*****ACCUMULATED DEPRECIATION											
E-ADEP	Steam Production Plant	(287,167,234)	0	(287,167,234)	(185,825,917)	0	(185,825,917)	(185,825,917)	0	(101,341,317)	(101,341,317)
E-ADEP	Hydro Production Plant	(126,901,439)	0	(126,901,439)	(82,117,921)	0	(82,117,921)	(82,117,921)	0	(44,783,518)	(44,783,518)
E-ADEP	Other Production Plant	(88,992,079)	0	(88,992,079)	(57,586,774)	0	(57,586,774)	(57,586,774)	0	(31,405,305)	(31,405,305)
E-ADEP	Transmission Plant	(191,420,994)	0	(191,420,994)	(123,868,525)	0	(123,868,525)	(123,868,525)	0	(67,552,469)	(67,552,469)
E-ADEP	Distribution Plant	(410,893,341)	0	(410,893,341)	(252,722,791)	0	(252,722,791)	(252,722,791)	0	(158,170,338)	(158,170,338)
E-ADEP	General Plant	(26,137,207)	611	(26,137,207)	(15,736,090)	0	(15,736,090)	(15,736,090)	0	212	(158,170,338)
	TOTAL ACCUMULATED DEPRECIATION	(437,030,548)	(767,719,154)	(1,204,749,702)	(767,586,234)	(268,458,881)	(499,127,353)	(767,586,234)	(168,571,667)	(268,591,801)	(437,163,468)
*****ACCUMULATED AMORTIZATION											
E-AAAMT	Production-Transmission-Franchises/Misc Intangibles	(8,632,236)	0	(8,632,236)	(5,585,920)	0	(5,585,920)	(5,585,920)	0	(3,046,316)	(3,046,316)
E-AAAMT	Distribution-Franchises/Misc Intangibles	(135,616)	0	(135,616)	(135,616)	0	(135,616)	(135,616)	0	0	0
E-AAAMT	General Plant - 303000	(382,985)	0	(382,985)	(258,474)	0	(258,474)	(258,474)	0	(124,511)	(124,511)
E-AAAMT	Miscellaneous IT Intangible Plant - 3031XX	(1,310,690)	0	(1,310,690)	(1,289,629)	0	(1,289,629)	(1,289,629)	0	(21,061)	(6,153,971)
E-AAAMT	General Plant - 390200, 396200	(120,798)	0	(120,798)	(117,230)	0	(117,230)	(117,230)	(3,568)	(65,218)	(68,786)
	TOTAL ACCUMULATED AMORTIZATION	(1,567,104)	(28,324,030)	(29,891,134)	(18,955,075)	(1,542,475)	(18,955,075)	(20,497,550)	(24,629)	(9,368,955)	(9,393,584)
*****TOTAL ACCUMULATED DEPRECIATION											
	TOTAL ACCUMULATED DEPRECIATION	(438,597,652)	(796,043,184)	(1,234,640,836)	(788,083,784)	(270,001,356)	(518,082,428)	(788,083,784)	(168,596,296)	(277,960,756)	(446,557,052)
*****NET ELECTRIC UTILITY PLANT before DFIT											
	NET ELECTRIC UTILITY PLANT before DFIT	967,830,736	1,291,620,633	2,259,451,369	1,472,270,107	631,086,126	841,183,981	1,472,270,107	336,744,610	450,436,652	787,181,262
*****ACCUMULATED DFIT											
12	ADPIT - FAS 109 Electric Plant (182310, 283170)	0	56,238	56,238	36,645	0	36,645	36,645	0	19,593	19,593
1	ADPIT - Colstrip PCB (283200)	0	(252,358)	(252,358)	(163,301)	0	(163,301)	(163,301)	0	(89,057)	(89,057)
12	ADPIT - Electric Plant In Service (282900)	0	(310,597,671)	(310,597,671)	(202,388,548)	0	(202,388,548)	(202,388,548)	0	(108,209,123)	(108,209,123)
4	ADPIT - Common Plant (282900 from C-DTX)	0	(53,881,637)	(53,881,637)	(36,585,632)	0	(36,585,632)	(36,585,632)	0	(17,296,005)	(17,296,005)
4	ADPIT - Common Plant (283750 from C-DTX)	0	(389,524)	(389,524)	(264,487)	0	(264,487)	(264,487)	0	(125,037)	(125,037)
1	ADPIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0	0
1	ADPIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0	0
1	ADPIT - CDA Lake Settlement - Allocated (283382)	0	(12,235,376)	(12,235,376)	(7,917,512)	0	(7,917,512)	(7,917,512)	0	(4,317,864)	(4,317,864)
1	ADPIT - CDA Settlement Costs (283333)	0	363,862	363,862	235,455	0	235,455	235,455	0	128,407	128,407
12	ADPIT - Electric portion of Bond Redemptions (283850)	0	(3,851,231)	(3,851,231)	(2,516,017)	0	(2,516,017)	(2,516,017)	0	(1,345,214)	(1,345,214)
	TOTAL ACCUMULATED DFIT	0	(380,797,697)	(380,797,697)	(249,563,397)	0	(249,563,397)	(249,563,397)	0	(131,234,300)	(131,234,300)
*****NET ELECTRIC UTILITY PLANT											
	NET ELECTRIC UTILITY PLANT	967,830,736	910,822,936	1,878,653,672	1,222,706,710	631,086,126	591,620,584	1,222,706,710	336,744,610	319,202,352	655,946,962
*****ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	66.710%	35.290%					
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.233%	65.233%	34.767%					
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	67.900%	32.100%					
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.161%	65.161%	34.839%					
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%					

1.01-14



1.02

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS - CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2014  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred Debits and Credits
	Adjustment Number	1.02
	Workpaper Reference	E-DDC
<b>REVENUES</b>		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
<b>EXPENSES</b>		
Production and Transmission		
7	Operating Expenses	64
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	64
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	2
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	66
25	OPERATING INCOME BEFORE FIT	(66)
FEDERAL INCOME TAX		
26	Current Accrual	(23)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$43)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFTT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

1.02-1

KF  
 Prep by: gma  
 Migr. Review:

Date: 04-10-2015

AVISTA UTILITIES  
 DEFERRED DEBITS AND CREDITS ADJUSTMENT  
 TWELVE MONTHS ENDED DECEMBER 31, 2014

Description	APL Reference	Rate Base - WA		UE-110876 Treatment	Exp Acct	Work paper Ref
		Normalized Balance	Balance Per Results			
Colstrip 3 AFUDC Elimination Reallocation	1	(811,479)	(812,018)	539	Steam Deprec	E-DDC-6
Colstrip Common AFUDC	2	238,072	238,072	-	406100	E-DDC-7
Kettle Falls Disallowance	3	(360,315)	(360,335)	20	407403	E-DDC-9
Settlement Exchange Power	4	10,383,209	10,383,209	-	405930	E-DDC-11
CDA Lake Settlement	6	634,459	634,459	-	407382	E-DDC-13
CDA/SRR CDR Fund	7	71,001	71,001	-	407324	E-DDC-15
Spokane River Deferral	8	304,222	304,237	(15)	407322	E-DDC-17
SRR PM&E Deferral	9	193,176	193,152	24	537000	E-DDC-19
Montana Riverbed Settlement	10	1,099,495	1,099,495	-	540100	E-DDC-21
Lancaster Amortization	11	1,252,334	1,252,334	-	407312	E-DDC-25
Customer Advances	12	(438,130)	(438,107)	(23)	-	E-DDC-27
Customer Deposits	14	(1,719,791)	(1,719,791)	-	905000	E-DDC-29
Sub-Total Deferred Debits and Credits		10,846,253	10,845,708	545.00		
Working Capital	15		25,401,795			
DSM Programs	16		36,247,503			
E-APL-12A Check total						
Rate Base Balances per Results are shown on Workpaper Ref. E-DDC-2						
P/T Amortization Expenses per Results are shown on Workpaper Ref. E-DDC-3						

Normalized Expense	Expense Per Results	Adjustment
(145,536)	(145,536)	-
31,743	31,743	-
(135,060)	(134,592)	(468)
2,450,031	2,450,031	-
152,118	152,118	-
11,065	11,065	-
72,939	72,939	-
46,316	46,316	-
3,753,722	3,685,082	64,640
1,360,000	1,360,000	-
-	-	-
2,236	-	2,236
7,599,574	7,533,166	66,408

Normalized Expense	Expense Per Results	Adjustment
64,640	-	64,640
-	-	-
(468)	-	(468)
2,236	-	2,236
-	-	-
66,408	-	66,408

Normalized Expense	Expense Per Results	Adjustment
64,640	-	64,640
-	-	-
(468)	-	(468)
2,236	-	2,236
-	-	-
66,408	-	66,408

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-	-	-
(468)	-	(468)
2,236	-	2,236
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66,408	-	66,408

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-	-	-
(468)	-	(468)
2,236	-	2,236
-	-	-
66,408	-	66,408

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-	-	-
(468)	-	(468)
2,236	-	2,236
-	-	-
66,408	-	66,408

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-	-	-
(468)	-	(468)
2,236	-	2,236
-	-	-
66,408	-	66,408

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(468)	-	(468)
2,236	-	2,236
-	-	-
66,408	-	66,408

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(468)	-	(468)
2,236	-	2,236
-	-	-
66,408	-	66,408

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(468)	-	(468)
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(468)	-	(468)
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(468)	-	(468)
2,236	-	2,236
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(468)	-	(468)
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66,408	-	66,408

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-	-	-
(468)	-	(468)
2,236	-	2,236
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-	-	-
(468)	-	(468)
2,236	-	2,236
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64,640	-	64,640
-	-	-
(468)	-	(468)
2,236	-	2,236
-	-	-
66,408	-	66,408

Report ID:  
E-APL-12A  
ELECTRIC ADJUSTMENTS TO NET PLANT  
For Twelve Months Ended December 31, 2014  
Average of Monthly Averages Basis  
Ref/Basis Description (Accounts)

Alloc	E-PLT	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
		NET ELECTRIC PLANT IN SERVICE	967,830,736	910,822,936	631,086,126	591,620,584	336,744,610	319,202,352	655,946,962
		OTHER ADJUSTMENTS							
	4	Gain on Sale of General Office Bldg. (253850)	0	0	0	0	0	0	0
	4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0	0
	99	Colstrip 3 AFUDC Reallocation	0	0	(812,018)	0	812,018	0	812,018
	99	Colstrip Common AFUDC (186100)	3,466,641	0	1,110,999	0	2,355,642	0	2,355,642
	99	Colstrip Disallowed AFUDC (111100)	(2,723,789)	0	(872,927)	0	(1,850,862)	0	(1,850,862)
	99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(5,247,725)	0	(3,009,445)	0	(3,009,445)
	99	Kettle Falls Disallowed Accumulated Depr (108030)	7,245,488	0	4,639,926	0	2,605,562	0	2,605,562
	99	ADFIT - Kettle Falls Disallowed (190420)	247,464	0	247,464	0	0	0	0
	99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
	99	Boulder Park Disallowed Accumulated Depr (108050)	1,270,242	0	1,270,242	0	0	0	1,270,242
	99	ADFIT - Boulder Park Disallowed (190040)	465,415	0	0	0	465,415	0	465,415
	99	Investment in WNP3 Exchange Power (124900, 124930)	12,658,100	0	12,658,100	0	0	0	12,658,100
	99	ADFIT - WNP3 Exchange Power (283120)	(2,274,891)	0	(2,274,891)	0	0	0	(2,274,891)
	99	CDA Lake Settlement - WA (182382)	976,092	0	976,092	0	0	0	976,092
	99	CDA Lake Settlement - ID (186382)	193,593	0	0	0	193,593	0	193,593
	99	ADFIT - CDA Lake Settlement - Direct (283382)	(409,391)	0	(341,633)	0	(67,758)	0	(67,758)
	99	CDA CDR Fund - Direct (182324)	71,001	0	71,001	0	0	0	71,001
	99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0
	99	Spokane River Relicensing (182322)	504,257	0	468,028	0	36,229	0	36,229
	99	ADFIT - Spokane River Relicensing (283322)	(176,466)	0	(163,791)	0	(12,675)	0	(12,675)
	99	Spokane River PM&Es (182323)	465,918	0	297,194	0	168,724	0	168,724
	99	ADFIT - Spokane River PM&Es (283323)	(163,095)	0	(104,042)	0	(59,053)	0	(59,053)
	99	Montana Riverbed Settlement (186360)	2,503,071	0	1,691,532	0	811,539	0	811,539
	99	ADFIT - Montana Riverbed Settlement (283365)	(876,075)	0	(592,037)	0	(284,038)	0	(284,038)
	99	Lancaster Generation (182312)	1,926,667	0	1,926,667	0	0	0	1,926,667
	99	ADFIT - Lancaster Generation (283312)	(674,333)	0	(674,333)	0	0	0	(674,333)
	99	Weatherization Loans - Sandpoint (124350)	61,177	0	0	0	61,177	0	61,177
	4	Customer Advances (252000)	185	185	(438,233)	126	(1,030,505)	59	(1,030,446)
	99	Customer Deposits (235199)	(1,719,791)	0	(1,719,791)	0	0	0	(1,719,791)
	C-WKC	Working Capital	25,401,795	8,276,203	25,401,795	0	8,276,203	0	8,276,203
	99	DSM Programs (186710)	36,113,182	8,276,388	36,247,577	126	(134,195)	0	8,142,067
		TOTAL OTHER ADJUSTMENTS	1,003,943,918	919,099,324	667,333,503	591,620,710	336,610,415	327,478,614	664,089,029
		NET RATE BASE	1,971,774,654	1,829,922,260	1,298,419,629	1,183,241,294	673,355,025	646,680,966	1,319,035,991

ALLOCATION RATIOS:

Ref/Basis	4	99	Not Allocated
E-ALL	100.000%	0.000%	0.000%
E-ALL	67.900%	0.000%	32.100%



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RESULTS OF OPERATIONS STATEMENT  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis

AVI UTILITIES

Report ID:  
 E-OPS-12A

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
E-DEPX	99	Depreciation Expense-Production	0	25,383,857	25,383,857	0	16,425,894	16,425,894	8,957,963
E-DEPX	99	Depreciation Expense-Transmission	0	10,392,803	10,392,803	0	6,725,183	6,725,183	3,667,620
E-AMTX	99	Amortization Expense-Franchises/Misc Intangibles	0	1,097,157	1,097,157	0	709,970	709,970	387,187
99	405930	Colstrip 3 AFUDC Reallocation Adj	0	0	0	(145,536)	0	(145,536)	145,536
99	406100	Amortization of Investment in WNP3 Exch Power	2,450,031	2,450,031	2,450,031	2,450,031	2,450,031	2,450,031	0
99	407312	Amort of Acq Adj--Colstrip Common AFUDC	99,047	99,047	99,047	31,743	31,743	31,743	0
1	407320	Amortization of Lancaster Generation	0	1,360,000	1,360,000	0	1,360,000	1,360,000	0
99	407322	Amortization of Spokane River Relicence	78,736	78,736	78,736	0	72,939	72,939	0
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	129,420	140,485	70,580
99	407331	Amortization of BPA Parallel Capacity Support	(4,609,111)	0	(4,609,111)	(1,820,585)	(1,820,585)	(2,788,526)	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,172	21,172	11,547
99	407335	Amortization of ID DSIT	160,414	0	160,414	0	0	160,414	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	230,632	0	230,632	164,618	164,618	66,014	66,014
99	407360	Amortization of CS2 & COLSTRIP O&M	1,752,468	0	1,752,468	973,692	973,692	778,776	778,776
99	407362	Amortization of LIDAR O&M	67,365	0	67,365	67,365	67,365	0	0
99	407365	Amortization of Wind Generation	866,804	0	866,804	0	0	866,804	866,804
99	407380	Amortization of Wartsila Generators	260,873	0	260,873	153,132	153,132	107,741	107,741
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	572,092	572,092	311,994
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	152,118	30,975	30,975
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	226,260	0	226,260	175,140	175,140	51,120	51,120
99	407403	Amortization of Dissalflowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	(134,592)	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	(103,282)	0
99	407420	Amortization of CS2 Levelized Return	408,999	0	408,999	0	0	408,999	408,999
99	407450/407499	Amortization of BPA Residential Exchange Credit	(8,221,334)	0	(8,221,334)	(5,199,904)	(5,199,904)	(3,021,430)	(3,021,430)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,743,730)	0	(1,743,730)	0	0	(1,743,730)	(1,743,730)
99	407462	Amortization of Deferred LIDAR O&M	0	0	0	0	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	(5,445)	(5,445)	(2,970)	(2,970)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	(466,716)	0	(466,716)	(302,722)	(302,722)	(163,994)	(163,994)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	19,848,054	19,848,054	0	12,843,675	12,843,675	7,004,379
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(7,132,018)	57,830,261	50,698,243	(2,000,536)	37,421,961	35,421,425	20,408,300
		TOTAL PRODUCTION & TRANSMISSION EXPENSE	(1,507,713)	543,526,994	544,019,281	2,925,731	353,010,518	355,936,249	192,516,476
									188,083,032

1.02-3

RP

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RESULTS OF OPERATIONS  
 ELECTRIC OPERATING STATEMENT  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis

AV UTILITIES  
 SYSTEM WASHINGTON IDAHO

Report ID: E-OPS-12A  
 Ref/Basis Account Description Direct Allocated Total Direct Allocated Total

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>EXPENSE</b>											
<b>STEAM POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	500000	Supervision & Engineering	125	208,318	208,443	125	134,803	134,928	0	73,515	73,515
1	501XXX	Fuel	0	29,005,009	29,005,009	0	18,769,141	18,769,141	0	10,235,868	10,235,868
1	502000	Steam Expense	0	3,835,814	3,835,814	0	2,482,155	2,482,155	0	1,353,659	1,353,659
1	505000	Electric Expense	0	984,464	984,464	0	637,047	637,047	0	347,417	347,417
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	2,295,553	2,295,553	0	1,485,452	1,485,452	0	810,101	810,101
1	507000	Rent	0	40,851	40,851	0	26,435	26,435	0	14,416	14,416
1	510000	<b>MAINTENANCE</b>	0	593,388	593,388	0	383,981	383,981	0	209,407	209,407
1	511000	Supervision & Engineering	0	795,357	795,357	0	514,676	514,676	0	280,681	280,681
1	512000	Structures	0	5,541,250	5,541,250	0	3,585,743	3,585,743	0	1,955,507	1,955,507
1	513000	Boiler Plant	0	2,010,267	2,010,267	0	1,300,844	1,300,844	0	709,423	709,423
1	514XXX	Electric Plant	0	2,739,562	2,739,562	0	1,772,771	1,772,771	0	966,791	966,791
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	48,049,833	48,049,833	0	31,093,048	31,093,048	0	16,956,785	16,956,785
1	514XXX	TOTAL STEAM POWER GENERATION EXP	125	48,049,833	48,049,833	125	31,093,048	31,093,173	0	16,956,785	16,956,785
<b>HYDRAULIC POWER GENERATION EXP:</b>											
<b>OPERATION</b>											
1	535000	Supervision & Engineering	0	2,273,416	2,273,416	0	1,471,127	1,471,127	0	802,289	802,289
1	536000	Water for Power	0	1,304,313	1,304,313	0	844,021	844,021	0	460,292	460,292
1	537000	Hydraulic Expense	4,407,841	2,751,243	7,158,884	2,871,865	1,760,329	4,652,194	1,535,776	970,914	2,506,690
1	538000	Electric Expense	0	6,065,458	6,065,458	0	3,924,958	3,924,958	0	2,140,500	2,140,500
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	665,656	665,656	0	430,746	430,746	0	234,910	234,910
1	540000	Rent	0	1,272,928	1,272,928	0	823,712	823,712	0	449,216	449,216
1	540100	MT Trust Funds Land Settlement Rents	5,658,346	0	5,658,346	3,689,082	0	3,689,082	1,969,264	0	1,969,264
1	541000	<b>MAINTENANCE</b>	0	857,660	857,660	0	554,992	554,992	0	302,668	302,668
1	542000	Supervision & Engineering	0	891,640	891,640	0	576,980	576,980	0	314,660	314,660
1	543000	Structures	0	1,291,737	1,291,737	0	835,883	835,883	0	455,854	455,854
1	544000	Reservoirs, Dams, & Waterways	0	2,817,753	2,817,753	0	1,823,368	1,823,368	0	994,385	994,385
1	544000	Electric Plant	0	683,027	683,027	0	441,987	441,987	0	241,040	241,040
1	545000	Miscellaneous Hydraulic Plant	0	20,874,831	20,874,831	0	13,508,103	13,508,103	0	7,366,728	7,366,728
1	545000	TOTAL HYDRO POWER GENERATION EXP	10,065,987	20,874,831	30,940,818	6,560,947	13,508,103	20,069,050	3,505,040	7,366,728	10,871,768
<b>OTHER POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	546000	Supervision & Engineering	0	1,416,384	1,416,384	0	916,542	916,542	0	499,842	499,842
1	547XXX	Fuel	0	89,150,873	89,150,873	0	57,689,530	57,689,530	0	31,461,343	31,461,343
1	548000	Generation Expense	0	1,841,494	1,841,494	0	1,191,631	1,191,631	0	649,863	649,863
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	625,162	625,162	0	404,542	404,542	0	220,620	220,620
1	550000	Rent	0	(37,276)	(37,276)	0	(24,121)	(24,121)	0	(13,155)	(13,155)
1	551000	<b>MAINTENANCE</b>	0	1,113,316	1,113,316	0	720,427	720,427	0	392,889	392,889
1	552000	Supervision & Engineering	0	76,791	76,791	0	49,691	49,691	0	27,100	27,100
1	553000	Structures	0	2,358,167	2,358,167	0	1,525,970	1,525,970	0	832,197	832,197
1	554XXX	Generating & Electric Equipment	0	579,369	579,369	0	374,910	374,910	0	204,459	204,459
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	97,124,280	97,124,280	0	62,849,122	62,849,122	0	34,275,158	34,275,158
1	554XXX	TOTAL OTHER POWER GENERATION EXP	0	97,124,280	97,124,280	0	62,849,122	62,849,122	0	34,275,158	34,275,158

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AVISTA UTILITIES  
COLSTRIP - REALLOCATION OF AFUDC ELIMINATION  
TWELVE MONTHS ENDED December 31, 2014

AVERAGE MONTHLY AVERAGES (13 Month average)

PERIOD	WASHINGTON
Annual Depreciation	<b>-145,560</b>
December 2013	884,259
December 2014	738,699
	<u>1,622,958</u>
	÷ 2
Average of beginning and ending months	811,479
Jan 2014	872,129
Feb 2014	859,999
Mar 2014	847,869
Apr 2014	835,739
May 2014	823,609
Jun 2014	811,479
Jul 2014	799,349
Aug 2014	787,219
Sep 2014	775,089
Oct 2014	762,959
Nov 2014	750,829
	<u>9,737,748</u>
	÷ 12
AVERAGE OF MONTHLY AVERAGES	<b>811,479</b>

Prep by: RP 1st Review: \_\_\_\_\_

Date: 4/8/2015

Mgr. Review: Jme



AVISTA UTILITIES  
COLSTRIP COMMON AFUDC ADJUSTMENT  
TWELVE MONTHS ENDED December 31, 2014

AVERAGE MONTHLY AVERAGES (13 Month average)

PERIOD		WASHINGTON (acct 186100 / 111100 WA)	IDAHO (acct 186100 / 111100 ID)
Annual Amortization		31,743	67,304
December	2013	253,943	538,432
December	2014	222,200	471,128
		476,143	1,009,560
		÷ 2	÷ 2
Average of beginning and ending months		238,072	504,780
Jan	2014	251,298	532,823
Feb	2014	248,653	527,214
Mar	2014	246,008	521,605
Apr	2014	243,363	515,996
May	2014	240,718	510,387
Jun	2014	238,073	504,778
Jul	2014	235,428	499,169
Aug	2014	232,783	493,560
Sep	2014	230,138	487,951
Oct	2014	227,493	482,342
Nov	2014	224,848	476,733
		2,856,875	6,057,338
		÷ 12	÷ 12
AVERAGE OF MONTHLY AVERAGES		238,073	504,778

Source: General Ledger, see attached

Prep by: RF Ist Review: \_\_\_\_\_

Date: 4/8/2015 Mgr. Review: ma

GL Account Balance Ferc Account : '186100', Accounting Period : '201312 - 201412'

Ferc Acct:186100	Service:ED	Jurisdiction:WA		
Ferc Acct Desc:REGULATORY ASSET AFUDC ALLOWED				
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
201312	1,110,999.00	0.00	1,110,999.00	
201401	1,110,999.00	0.00	1,110,999.00	
201402	1,110,999.00	0.00	1,110,999.00	
201403	1,110,999.00	0.00	1,110,999.00	
201404	1,110,999.00	0.00	1,110,999.00	
201405	1,110,999.00	0.00	1,110,999.00	
201406	1,110,999.00	0.00	1,110,999.00	
201407	1,110,999.00	0.00	1,110,999.00	
201408	1,110,999.00	0.00	1,110,999.00	
201409	1,110,999.00	0.00	1,110,999.00	
201410	1,110,999.00	0.00	1,110,999.00	
201411	1,110,999.00	0.00	1,110,999.00	
201412	1,110,999.00	0.00	1,110,999.00	
<b>Sum:</b>			<b>0.00</b>	

GL Account Balance Ferc Account : '186100', Accounting Period : '201312 - 201412'

Ferc Acct:186100	Service:ED	Jurisdiction:ID		
Ferc Acct Desc:REGULATORY ASSET AFUDC ALLOWED				
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
201312	2,355,642.00	0.00	2,355,642.00	
201401	2,355,642.00	0.00	2,355,642.00	
201402	2,355,642.00	0.00	2,355,642.00	
201403	2,355,642.00	0.00	2,355,642.00	
201404	2,355,642.00	0.00	2,355,642.00	
201405	2,355,642.00	0.00	2,355,642.00	
201406	2,355,642.00	0.00	2,355,642.00	
201407	2,355,642.00	0.00	2,355,642.00	
201408	2,355,642.00	0.00	2,355,642.00	
201409	2,355,642.00	0.00	2,355,642.00	
201410	2,355,642.00	0.00	2,355,642.00	
201411	2,355,642.00	0.00	2,355,642.00	
201412	2,355,642.00	0.00	2,355,642.00	
<b>Sum:</b>			<b>0.00</b>	

GL Account Balance Ferc Account : '111100', Accounting Period : '201312 - 201412'

Ferc Acct:111100	Service:ED	Jurisdiction:WA		
Ferc Acct Desc:ACC AMT COLSTRIP AFUDC COMMON				
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
201312	-854,410.51	-2,645.24	-857,055.75	Error (Logon)
201401	-857,055.75	-2,645.24	-859,700.99	Error (Logon)
201402	-859,700.99	-2,645.24	-862,346.23	Error (Logon)
201403	-862,346.23	-2,645.24	-864,991.47	Error (Logon)
201404	-864,991.47	-2,645.24	-867,636.71	Error (Logon)
201405	-867,636.71	-2,645.24	-870,281.95	Error (Logon)
201406	-870,281.95	-2,645.24	-872,927.19	Error (Logon)
201407	-872,927.19	-2,645.24	-875,572.43	Error (Logon)
201408	-875,572.43	-2,645.24	-878,217.67	Error (Logon)
201409	-878,217.67	-2,645.24	-880,862.91	Error (Logon)
201410	-880,862.91	-2,645.24	-883,508.15	Error (Logon)
201411	-883,508.15	-2,645.24	-886,153.39	Error (Logon)
201412	-886,153.39	-2,645.24	-888,798.63	Error (Logon)
<b>Sum:</b>			<b>-34,388.12</b>	

GL Account Balance Ferc Account : '111100', Accounting Period : '201312 - 201412'

Ferc Acct:111100	Service:ED	Jurisdiction:ID		
Ferc Acct Desc:ACC AMT COLSTRIP AFUDC COMMON				
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
201312	-1,811,601.01	-5,608.67	-1,817,209.68	Error (Logon)
201401	-1,817,209.68	-5,608.67	-1,822,818.35	Error (Logon)
201402	-1,822,818.35	-5,608.67	-1,828,427.02	Error (Logon)
201403	-1,828,427.02	-5,608.67	-1,834,035.69	Error (Logon)
201404	-1,834,035.69	-5,608.67	-1,839,644.36	Error (Logon)
201405	-1,839,644.36	-5,608.67	-1,845,253.03	Error (Logon)
201406	-1,845,253.03	-5,608.67	-1,850,861.70	Error (Logon)
201407	-1,850,861.70	-5,608.67	-1,856,470.37	Error (Logon)
201408	-1,856,470.37	-5,608.67	-1,862,079.04	Error (Logon)
201409	-1,862,079.04	-5,608.67	-1,867,687.71	Error (Logon)
201410	-1,867,687.71	-5,608.67	-1,873,296.38	Error (Logon)
201411	-1,873,296.38	-5,608.67	-1,878,905.05	Error (Logon)
201412	-1,878,905.05	-5,608.67	-1,884,513.72	Error (Logon)
<b>Sum:</b>			<b>-72,912.71</b>	

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**AVISTA UTILITIES**

**Kettle Falls  
Reserve Balance and Amortization  
State of Washington  
December 1986 - December 2018**

		Washington - Annual Amortization				
		Reserve Balance	Amortization (32 Years)	Cumulative Amortization	Accumulated Depreciation	Amortization (Remaining 14 Years)
	Dec 1986	(\$5,247,725)			(\$405,000)	
1	Dec 1987	(5,083,733)	(\$163,992)	(\$163,992)	(405,000)	
24	Dec 2010	(1,311,917)	(163,992)	(3,935,808)	(231,408)	28,932
25	Dec 2011	(1,147,925)	(163,992)	(4,099,800)	(202,476)	28,932
26	Dec 2012	(983,933)	(163,992)	(4,263,792)	(173,544)	28,932
27	Dec 2013	(819,941)	(163,992)	(4,427,784)	(144,612)	28,932
28	Dec 2014	(655,949)	(163,992)	(4,591,776)	(115,680)	28,932
32	Dec 2018	0	(163,973)	(5,247,725)	0	28,884

		Washington - Test Year Monthly Amortization				
		Reserve Balance	Amortization (32 Years)	Cumulative Amortization	Accumulated Depreciation	Amortization (Remaining 14 Years)
	Dec/13	(819,941)	(13,666)	(4,427,784)	(144,612)	2,411
	Jan/14	(806,275)	(13,666)	(4,441,450)	(142,201)	2,411
	Feb/14	(792,609)	(13,666)	(4,455,116)	(139,790)	2,411
	Mar/14	(778,943)	(13,666)	(4,468,782)	(137,379)	2,411
	Apr/14	(765,277)	(13,666)	(4,482,448)	(134,968)	2,411
	May/14	(751,611)	(13,666)	(4,496,114)	(132,557)	2,411
	Jun/14	(737,945)	(13,666)	(4,509,780)	(130,146)	2,411
	Jul/14	(724,279)	(13,666)	(4,523,446)	(127,735)	2,411
	Aug/14	(710,613)	(13,666)	(4,537,112)	(125,324)	2,411
	Sep/14	(696,947)	(13,666)	(4,550,778)	(122,913)	2,411
	Oct/14	(683,281)	(13,666)	(4,564,444)	(120,502)	2,411
	Nov/14	(669,615)	(13,666)	(4,578,110)	(118,091)	2,411
	Dec/14	(655,949)	(13,666)	(4,591,776)	(115,680)	2,411

Test Period Amortization	-\$163,992 + \$2,411 x 12 =	<b>(\$135,060)</b>
Amortization per ROO		<b>(\$134,592)</b>
Adjustment		<b>(\$468)</b>

Prep by: RF 1st Review: \_\_\_\_\_

AVISTA UTILITIES

	Disallowance	Cumulative Amortization	Accumulated Depreciation	Combined Accum Depr And Amort
Dec-13	\$5,247,725	\$4,427,784	\$144,612	4,572,396
Dec-14	5,247,725	\$4,591,776	\$115,680	4,707,456
Total	\$10,495,450	\$9,019,560	\$260,292	\$9,279,852
Divide by 2	÷ 2	÷ 2	÷ 2	÷ 2
Average				
Jan/14	\$5,247,725	\$4,509,780	\$130,146	\$4,639,926
Feb/14	5,247,725	4,441,450	142,201	4,583,651
Mar/14	5,247,725	4,455,116	139,790	4,594,906
Apr/14	5,247,725	4,468,782	137,379	4,606,161
May/14	5,247,725	4,482,448	134,968	4,617,416
Jun/14	5,247,725	4,496,114	132,557	4,628,671
Jul/14	5,247,725	4,509,780	130,146	4,639,926
Aug/14	5,247,725	4,523,446	127,735	4,651,181
Sep/14	5,247,725	4,537,112	125,324	4,662,436
Oct/14	5,247,725	4,550,778	122,913	4,673,691
Nov/14	5,247,725	4,564,444	120,502	4,684,946
Dec/14	5,247,725	4,578,110	118,091	4,696,201
Total	\$62,972,700	\$54,117,360	\$1,561,752	\$55,679,112
Divide by 12	÷ 12	÷ 12	÷ 12	÷ 12
Average of Monthly Averages	\$5,247,725	\$4,509,780	\$130,146	\$4,639,926

Rate Base Adjustment	
Disallowance	(5,247,725)
Accum Depr & Amort	4,639,926
Elim ADFIT on Disallowed Plt	247,484
Net Rate Base Adjustment	<b>(\$360,315)</b>

Prep by: RP 1st Review: \_\_\_\_\_  
Date: 4/8/2015 Mgr. Review: Jma



AVISTA UTILITIES

Deferred FIT Associated with the  
Kettle Falls Disallowance  
State of Washington  
1983 - 2018  
\*\*\*\*\*

Disallowance	\$5,247,725
Tax Basis at 95%	\$4,985,339 (Reflects ITC basis reduction.)

Book Depreciation Rates		
*****		
1983	1/35/12=	0.002381
1984-2017	1/35=	0.028571

Deferred taxes have been adjusted to a 35-year life.  
(In service for 1 month.)

Year	Book Deprec. Rate	Book Deprec. Amount	Tax Deprec. Rate	Tax Deprec. Amount	Book-Tax Depreciation	Tax Rate	Deferred Tax Expense	Deferred Tax Balance
****	*****	*****	*****	*****	*****	*****	*****	*****
1983	0.002381	\$11,870	0.05	\$249,267	(\$237,397)	0.460000	\$109,203	(\$109,203)
1984	0.028571	142,436	0.10	498,534	(356,098)	0.460000	163,805	(273,008)
1985	0.028571	142,436	0.09	448,681	(306,245)	0.460000	140,873	(413,881)
1986	0.028571	142,436	0.08	398,827	(256,391)	0.460000	117,940	(531,821)
1987	0.028571	142,436	0.07	348,974	(206,538)	0.400000	82,615	(614,436)
1988	0.028571	142,436	0.07	348,974	(206,538)	0.340000	70,223	(684,659)
1989	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(737,932)
1990	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(791,205)
1991	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(844,478)
1992	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(897,751)
1993	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(952,590)
1994	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,007,429)
1995	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,062,268)
1996	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,117,107)
1997	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,171,946)
1998	0.028571	142,436	0	0	142,436	0.393355	-56,028	(1,115,918)
1999	0.028571	142,436	0	0	142,436	0.393355	-56,028	(1,059,890)
2000	0.028571	142,436	0	0	142,436	0.393355	-56,028	(1,003,862)
2001	0.028571	142,436	0	0	142,436	0.393355	-56,028	(947,834)
2002	0.028571	142,436	0	0	142,436	0.393355	-56,028	(891,806)
2003	0.028571	142,436	0	0	142,436	0.393355	-56,028	(835,778)
2004	0.028571	142,436	0	0	142,436	0.393355	-56,028	(779,750)
2005	0.028571	142,436	0	0	142,436	0.393355	-56,028	(723,722)
2006	0.028571	142,436	0	0	142,436	0.393355	-56,028	(667,694)
2007	0.028571	142,436	0	0	142,436	0.393355	-56,028	(611,666)
2008	0.028571	142,436	0	0	142,436	0.393355	-56,028	(555,638)
2009	0.028571	142,436	0	0	142,436	0.393355	-56,028	(499,610)
2010	0.028571	142,436	0	0	142,436	0.393355	-56,028	(443,582)
2011	0.028571	142,436	0	0	142,436	0.393355	-56,028	(387,554)
2012	0.028571	142,436	0	0	142,436	0.393355	-56,028	(331,526)
2013	0.028571	142,436	0	0	142,436	0.393355	-56,028	(275,498)
2014	0.028571	142,436	0	0	142,436	0.393355	-56,028	(219,470)
2015	0.028571	142,436	0	0	142,436	0.393355	-56,028	(163,442)
2016	0.028571	142,436	0	0	142,436	0.393355	-56,028	(107,414)
2017	0.028571	142,436	0	0	142,436	0.393355	-56,028	(51,386)
2018	0.026190	130,645	0	0	130,645	0.393355	-51,390	4
		4,985,339		4,985,337			-4	

Deferred Tax Balance at December 31, 2013

(\$275,498)

Prep by: RF

1st Review: \_\_\_\_\_

Avista Corporation  
Settlement Exchange Power (WNP3) Adjustment - Washington  
12 Months Ended 12/31/2014

	<u>Annual</u>
Normal amortization	\$2,450,030.76
Amount recorded for 12ME 12/31/2014	<u>2,450,030.76</u>
Adjustment	\$0.00
Normal deferred FIT expense	\$440,304.00
Amount recorded for 12ME 09/30/2014	<u>440,304.00</u>
Adjustment	\$0.00
RATE BASE	
Production	\$79,626,000
Accum. amort. (AMA 2014)	-66,967,900
Deferred FIT (AMA 2014)	<u>-2,274,891</u>
Total Rate Year Rate Base	<u><b>\$10,383,209</b></u>

Prep by: RF 1st Review: \_\_\_\_\_

GL Account Balance Ferc Account: '124900', Accounting Period: '2014%'

Ferc Acct:124900	Service:ED	Jurisdiction:WA	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Ferc Acct Desc:OTHER INVEST-WNP3 EXCHANGE POW						
201312				79,626,000.00	0.00	79,626,000.00
201401				79,626,000.00	0.00	79,626,000.00
201402				79,626,000.00	0.00	79,626,000.00
201403				79,626,000.00	0.00	79,626,000.00
201404				79,626,000.00	0.00	79,626,000.00
201405				79,626,000.00	0.00	79,626,000.00
201406				79,626,000.00	0.00	79,626,000.00
201407				79,626,000.00	0.00	79,626,000.00
201408				79,626,000.00	0.00	79,626,000.00
201409				79,626,000.00	0.00	79,626,000.00
201410				79,626,000.00	0.00	79,626,000.00
201411				79,626,000.00	0.00	79,626,000.00
201412				79,626,000.00	0.00	79,626,000.00

TOTAL	159,252,000
Divide by 2	+2
Beg/End Mo Avg	79,626,000
TOTAL	955,512,000
Divide by 12	+12
Ave Monthly Average	79,626,000

GL Account Balance Ferc Account: '124930', Accounting Period: '2014%'

Ferc Acct:124930	Service:ED	Jurisdiction:WA	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Ferc Acct Desc:OTHER INVEST-AMT WNP3 EXCHANGE						
201312				-65,538,715.61	-204,169.23	-65,742,884.84
201401				-65,742,884.84	-204,169.23	-65,947,054.07
201402				-65,947,054.07	-204,169.23	-66,151,223.30
201403				-66,151,223.30	-204,169.23	-66,355,392.53
201404				-66,355,392.53	-204,169.23	-66,559,561.76
201405				-66,559,561.76	-204,169.23	-66,763,730.99
201406				-66,763,730.99	-204,169.23	-66,967,900.22
201407				-66,967,900.22	-204,169.23	-67,172,069.45
201408				-67,172,069.45	-204,169.23	-67,376,238.68
201409				-67,376,238.68	-204,169.23	-67,580,407.91
201410				-67,580,407.91	-204,169.23	-67,784,577.14
201411				-67,784,577.14	-204,169.23	-67,988,746.37
201412				-67,988,746.37	-204,169.23	-68,192,915.60

TOTAL	(133,935,800)
Divide by 2	+2
Beg/End Mo Avg	(66,967,900)
TOTAL	(803,614,803)
Divide by 12	+12
Ave Monthly Average	(66,967,900)

GL Account Balance Ferc Account: '283120', Accounting Period: '2014%'

Ferc Acct:283120	Service:ED	Jurisdiction:WA	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Ferc Acct Desc:ADFIT WNP3						
201312				-2,531,735.00	36,692.00	-2,495,043.00
201401				-2,495,043.00	36,692.00	-2,458,351.00
201402				-2,458,351.00	36,692.00	-2,421,659.00
201403				-2,421,659.00	36,692.00	-2,384,967.00
201404				-2,384,967.00	36,692.00	-2,348,275.00
201405				-2,348,275.00	36,692.00	-2,311,583.00
201406				-2,311,583.00	36,692.00	-2,274,891.00
201407				-2,274,891.00	36,692.00	-2,238,199.00
201408				-2,238,199.00	36,692.00	-2,201,507.00
201409				-2,201,507.00	36,692.00	-2,164,815.00
201410				-2,164,815.00	36,692.00	-2,128,123.00
201411				-2,128,123.00	36,692.00	-2,091,431.00
201412				-2,091,431.00	36,692.00	-2,054,739.00

TOTAL	(4,549,782)
Divide by 2	+2
Beg/End Mo Avg	(2,274,891)
TOTAL	(27,298,692)
Divide by 12	+12
Ave Monthly Average	(2,274,891)

1.02-13

Prep by: RAH 1st Review: Jma  
 Date: 4/8/2015 Mgr. Review: \_\_\_\_\_

**Avista Utilites**  
Couer d' Alene Tribe Settlement - Past Storage Deferrals  
WASHINGTON AMA RATE YEAR

<u>PERIOD</u>		<b>WASHINGTON</b>		
		Book Cost	Book A/D	Deferred Tax Bal
Dec	2013	1,553,548	(501,397)	(368,253)
Dec	2014	1,553,548	(653,515)	(315,011)
<b>TOTAL</b>		3,107,095	(1,154,912)	(683,264)
Divide by 2		÷2	÷2	÷2
<b>Beg/End Mo Avg</b>		1,553,548	(577,456)	(341,632)
Jan	2014	1,553,548	(514,073)	(363,816)
Feb	2014	1,553,548	(526,750)	(359,379)
Mar	2014	1,553,548	(539,426)	(354,942)
Apr	2014	1,553,548	(552,103)	(350,506)
May	2014	1,553,548	(564,779)	(346,069)
Jun	2014	1,553,548	(577,456)	(341,632)
Jul	2014	1,553,548	(590,132)	(337,195)
Aug	2014	1,553,548	(602,809)	(332,759)
Sep	2014	1,553,548	(615,485)	(328,322)
Oct	2014	1,553,548	(628,162)	(323,885)
Nov	2014	1,553,548	(640,838)	(319,448)
<b>TOTAL</b>		18,642,570	(6,929,469)	(4,099,585)
Divide by 12		÷12	÷12	÷12
<b>Ave Monthly Average</b>		1,553,548	(577,456)	(341,632)

Total 2014 AMA Rate Base

**\$634,460**

**Annual Expense**

	407382 Direct
Pro Forma Amortization	152,118
Test Year Amortization	152,118
Adjustment	0

Prep by:     1st Review:

1.02-15

REGULATORY ASSET											
WA	Total Regulatory Asset - Beginning Balance	1/2010	528	Total Monthly Amortization Expense (Benefit)	120	Monthly Regulatory Asset	Accumulated Amortization	Regulatory Asset - Ending Balance	DFIT - Operating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance
Date	182382 ED WA	407382 ED WA	182382 ED WA	186382 ED ID	410100 ED ID	283382 ED ID	283382 ED ID	283382 ED ID	283382 ED ID	283382 ED ID	283382 ED ID
DR (CR)	182382 ED WA	407382 ED WA	182382 ED WA	186382 ED ID	410100 ED ID	283382 ED ID	283382 ED ID	283382 ED ID	410100 ED ID	283382 ED ID	283382 ED ID
12/1/2009	1,553,547.51							1,553,547.51			(543,741.63)
12/31/2009	1,553,547.51							1,553,547.51			(543,741.63)
1/31/2013	1,204,269.03	12,676.52	12,676.52	(361,954.99)	(12,676.52)	(12,676.52)	(361,954.99)	1,191,592.52	(4,436.78)	4,436.78	(417,057.38)
2/28/2013	1,191,592.52	12,676.52	12,676.52	(374,631.51)	(12,676.52)	(12,676.52)	(374,631.51)	1,178,916.00	(4,436.78)	4,436.78	(412,620.60)
3/31/2013	1,178,916.00	12,676.52	12,676.52	(387,308.03)	(12,676.52)	(12,676.52)	(387,308.03)	1,166,239.48	(4,436.78)	4,436.78	(408,183.82)
4/30/2013	1,166,239.48	12,676.52	12,676.52	(399,984.54)	(12,676.52)	(12,676.52)	(399,984.54)	1,153,562.97	(4,436.78)	4,436.78	(403,747.04)
5/31/2013	1,153,562.97	12,676.52	12,676.52	(412,661.06)	(12,676.52)	(12,676.52)	(412,661.06)	1,140,886.45	(4,436.78)	4,436.78	(399,310.26)
6/30/2013	1,140,886.45	12,676.52	12,676.52	(425,337.57)	(12,676.52)	(12,676.52)	(425,337.57)	1,128,209.94	(4,436.78)	4,436.78	(394,873.48)
7/31/2013	1,128,209.94	12,676.52	12,676.52	(438,014.09)	(12,676.52)	(12,676.52)	(438,014.09)	1,115,533.42	(4,436.78)	4,436.78	(390,436.70)
8/31/2013	1,115,533.42	12,676.52	12,676.52	(450,690.61)	(12,676.52)	(12,676.52)	(450,690.61)	1,102,856.90	(4,436.78)	4,436.78	(385,999.92)
9/30/2013	1,102,856.90	12,676.52	12,676.52	(463,367.12)	(12,676.52)	(12,676.52)	(463,367.12)	1,090,180.39	(4,436.78)	4,436.78	(381,563.14)
10/31/2013	1,090,180.39	12,676.52	12,676.52	(476,043.64)	(12,676.52)	(12,676.52)	(476,043.64)	1,077,503.87	(4,436.78)	4,436.78	(377,126.36)
11/30/2013	1,077,503.87	12,676.52	12,676.52	(488,720.15)	(12,676.52)	(12,676.52)	(488,720.15)	1,064,827.36	(4,436.78)	4,436.78	(372,689.57)
12/31/2013	1,064,827.36	12,676.52	12,676.52	(501,396.67)	(12,676.52)	(12,676.52)	(501,396.67)	1,052,150.84	(4,436.78)	4,436.78	(368,252.79)
1/31/2014	1,052,150.84	12,676.52	12,676.52	(514,073.19)	(12,676.52)	(12,676.52)	(514,073.19)	1,039,474.32	(4,436.78)	4,436.78	(363,816.01)
2/28/2014	1,039,474.32	12,676.52	12,676.52	(526,749.70)	(12,676.52)	(12,676.52)	(526,749.70)	1,026,797.81	(4,436.78)	4,436.78	(359,379.23)
3/31/2014	1,026,797.81	12,676.52	12,676.52	(539,426.22)	(12,676.52)	(12,676.52)	(539,426.22)	1,014,121.29	(4,436.78)	4,436.78	(354,942.45)
4/30/2014	1,014,121.29	12,676.52	12,676.52	(552,102.73)	(12,676.52)	(12,676.52)	(552,102.73)	1,001,444.78	(4,436.78)	4,436.78	(350,505.67)
5/31/2014	1,001,444.78	12,676.52	12,676.52	(564,779.25)	(12,676.52)	(12,676.52)	(564,779.25)	988,768.26	(4,436.78)	4,436.78	(346,068.89)
6/30/2014	988,768.26	12,676.52	12,676.52	(577,455.77)	(12,676.52)	(12,676.52)	(577,455.77)	976,091.74	(4,436.78)	4,436.78	(341,632.11)
7/31/2014	976,091.74	12,676.52	12,676.52	(590,132.28)	(12,676.52)	(12,676.52)	(590,132.28)	963,415.23	(4,436.78)	4,436.78	(337,195.33)
8/31/2014	963,415.23	12,676.52	12,676.52	(602,808.80)	(12,676.52)	(12,676.52)	(602,808.80)	950,738.71	(4,436.78)	4,436.78	(332,758.55)
9/30/2014	950,738.71	12,676.52	12,676.52	(615,485.32)	(12,676.52)	(12,676.52)	(615,485.32)	938,062.19	(4,436.78)	4,436.78	(328,321.77)
10/31/2014	938,062.19	12,676.52	12,676.52	(628,161.83)	(12,676.52)	(12,676.52)	(628,161.83)	925,385.68	(4,436.78)	4,436.78	(323,884.99)
11/30/2014	925,385.68	12,676.52	12,676.52	(640,838.35)	(12,676.52)	(12,676.52)	(640,838.35)	912,709.16	(4,436.78)	4,436.78	(319,448.21)
12/31/2014	912,709.16	12,676.52	12,676.52	(653,514.86)	(12,676.52)	(12,676.52)	(653,514.86)	900,032.65	(4,436.78)	4,436.78	(315,011.43)
11/30/2020	12,676.52	12,676.52	12,676.52	(1,553,547.51)				0.00	(4,436.78)	4,436.78	0.00
		1,553,547.51							(543,741.63)	543,741.63	

Prep by: DF

1st Review: Jma  
Mgr. Review: Jma

Date: 4/8/2015

**Avista Utilities**  
Couer d' Alene Tribe Settlement - 4e (CDR Fund) Deferral  
WASHINGTON AMA RATE YEAR

PERIOD	WASHINGTON		
	Book Cost	Book A/D	Deferred Tax Bal
Dec 2013	112,735	(36,202)	0
Dec 2014	112,735	(47,267)	0
<b>TOTAL</b>	<b>225,470</b>	<b>(83,468)</b>	<b>0</b>
Divide by 2	÷2	÷2	÷2
Beg/End Mo Avg	112,735	(41,734)	0
Jan 2014	112,735	(37,124)	0
Feb 2014	112,735	(38,046)	0
Mar 2014	112,735	(38,968)	0
Apr 2014	112,735	(39,890)	0
May 2014	112,735	(40,812)	0
Jun 2014	112,735	(41,734)	0
Jul 2014	112,735	(42,656)	0
Aug 2014	112,735	(43,578)	0
Sep 2014	112,735	(44,500)	0
Oct 2014	112,735	(45,422)	0
Nov 2014	112,735	(46,345)	0
<b>TOTAL</b>	<b>1,352,820</b>	<b>(500,809)</b>	<b>0</b>
Divide by 12	÷12	÷12	÷12
Ave Monthly Average	112,735	(41,734)	0

Total 2015 AMA Rate Base

<b>\$71,001</b>
-----------------

**Annual Expense**

	407324 Direct
Pro Forma Amortization	11,065
Test Year Amortization	11,065
Adjustment	<u>0</u>

Note: During the IRS audit of the 2008-2009 tax return in late 2012, the Company agreed to expense the same for tax as for book, therefore, no ADFIT is required.

Prep by: RF 1st Review: \_\_\_\_\_  
Date: 4/8/2015 Mgr. Review: mo

1.02-17

REGULATORY ASSET										
2009 P/T ratio	64.42%									
WA	Total	595	Monthly Interest	120	Accumulated	Monthly Entry	Accumulated	Regulatory Asset -	DFIT - Operating	DFIT -
Date	Monthly Deferral	Total Monthly	Expense (Benefit)	Accumulated	Amortization	Regulatory Asset	Amortization	Balance	Expense (Benefit)	Nonoperating
	of costs Expense	Amortization	Expense (Benefit)	Deferral Asset		Regulatory Asset			(Benefit)	Expense
	(Benefit)	Expense	(Benefit)			Balance			(Benefit)	(Benefit)
DR (CR)	407424 ED WA	407324 ED WA	419324 ED WA			182324 ED WA		182324 ED WA	410100 ED WA	410200 ZZ ZZ
	283324 ED WA							283324 ED WA		283324 ED WA
10/31/2009	(10,736.67)		(26,841.67)	10,736.67		37,578.34		37,578.34		
11/30/2009	(10,736.67)		(26,841.67)	21,473.34		37,578.34		75,156.68		
12/31/2009	(10,736.67)		(26,841.67)	32,210.01		37,578.34		112,735.02		
9/30/2013		922.09			(33,435.25)	(922.09)		79,299.77		
10/31/2013		922.09			(34,357.34)	(922.09)		78,377.68		
11/30/2013		922.09			(35,279.43)	(922.09)		77,455.59		
12/31/2013		922.09			(36,201.52)	(922.09)		76,533.50		
1/31/2014		922.09			(37,123.61)	(922.09)		75,611.41		
2/28/2014		922.09			(38,045.70)	(922.09)		74,689.32		
3/31/2014		922.09			(38,967.79)	(922.09)		73,767.23		
4/30/2014		922.09			(39,889.88)	(922.09)		72,845.14		
5/31/2014		922.09			(40,811.97)	(922.09)		71,923.05		
6/30/2014		922.09			(41,734.06)	(922.09)		71,000.96		
7/31/2014		922.09			(42,656.15)	(922.09)		70,078.87		
8/31/2014		922.09			(43,578.24)	(922.09)		69,156.77		
9/30/2014		922.09			(44,500.33)	(922.09)		68,234.68		
10/31/2014		922.09			(45,422.42)	(922.09)		67,312.59		
11/30/2014		922.09			(46,344.51)	(922.09)		66,390.50		
12/31/2014		922.09			(47,266.60)	(922.09)		65,468.41		
11/30/2020	(32,210.01)	112,735.02	(80,525.01)		(112,735.02)	0.00		0.00		

(1) During the IRS audit of the 2008-2009 tax return in late 2012, the Company agreed to expense the same for tax as for book, therefore, no ADFIT is required.

Prep by: RF 1st Review: JMG  
 Date: 4/8/2015 Mgr. Review:

**Avista Utilites**  
Spokane River Relicensing - Capital Costs Deferrals  
WASHINGTON AMA RATE YEAR

<u>PERIOD</u>		<b>WASHINGTON</b>		
		Book Cost	Book A/D	Deferred Tax Bal
Dec	2013	743,189	(238,685)	(176,576)
Dec	2014	743,189	(311,625)	(151,047)
<b>TOTAL</b>		1,486,377	(550,310)	(327,623)
Divide by 2		÷2	÷2	÷2
<b>Beg/End Mo Avg</b>		743,189	(275,155)	(163,812)
Jan	2014	743,189	(244,763)	(174,449)
Feb	2014	743,189	(250,842)	(172,321)
Mar	2014	743,189	(256,920)	(170,194)
Apr	2014	743,189	(262,999)	(168,067)
May	2014	743,189	(269,077)	(165,939)
Jun	2014	743,189	(275,155)	(163,812)
Jul	2014	743,189	(281,234)	(161,684)
Aug	2014	743,189	(287,312)	(159,557)
Sep	2014	743,189	(293,390)	(157,429)
Oct	2014	743,189	(299,469)	(155,302)
Nov	2014	743,189	(305,547)	(153,175)
<b>TOTAL</b>		8,918,264	(3,301,863)	(1,965,740)
Divide by 12		÷12	÷12	÷12
<b>Ave Monthly Average</b>		743,189	(275,155)	(163,812)

Total Sept 2014 AMA Rate Base **\$304,222**

Prep by: RF      1st Review: \_\_\_\_\_  
Date: 4/8/2015      Mgr. Review: Jmb



1.02-19

2009 P/T ratio WA Date	REGULATORY ASSET											
	64.59% Total		593 5.00%		120		182322 ED WA			283322 ED WA		
	Monthly Deferral of Fixed Asset Amortization Expense (Benefit)	Total Monthly Amortization Expense (Benefit)	Monthly Interest Expense (Benefit)	Accumulated Deferral Asset	Interest rate	Monthly Entry Regulatory Asset	Accumulated Amortization	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit)	DFIT - Nonoperating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance
DR (CR)	407422 ED WA	407322 ED WA	419322 ED WA	182322 ED WA	182322 ED WA	182322 ED WA	182322 ED WA	410100 ED WA	410200 ZZ ZZ	283322 ED WA	283322 ED WA	283322 ED WA
Deferral												
12/31/2009	(30,989.86)		(77,463.52)	201,315.82		108,453.37		743,188.64	10,846.45	27,112.23	(37,958.68)	(260,116.03)
12/31/2013	6,078.36	6,078.36		200,062.55		(6,078.36)	(238,685.11)	504,503.52	(2,127.42)	-	2,127.42	(176,576.23)
1/31/2014	6,078.36	6,078.36		200,062.55		(6,078.36)	(244,763.47)	498,425.17	(2,127.42)	-	2,127.42	(174,448.81)
2/28/2014	6,078.36	6,078.36		200,062.55		(6,078.36)	(250,841.82)	492,346.81	(2,127.42)	-	2,127.42	(172,321.38)
3/31/2014	6,078.36	6,078.36		200,062.55		(6,078.36)	(256,920.18)	486,268.46	(2,127.42)	-	2,127.42	(170,193.96)
4/30/2014	6,078.36	6,078.36		200,062.55		(6,078.36)	(262,998.53)	480,190.10	(2,127.42)	-	2,127.42	(168,066.53)
5/31/2014	6,078.36	6,078.36		200,062.55		(6,078.36)	(269,076.89)	474,111.74	(2,127.42)	-	2,127.42	(165,939.11)
6/30/2014	6,078.36	6,078.36		200,062.55		(6,078.36)	(275,155.25)	468,033.39	(2,127.42)	-	2,127.42	(163,811.69)
7/31/2014	6,078.36	6,078.36		200,062.55		(6,078.36)	(281,233.60)	461,955.03	(2,127.42)	-	2,127.42	(161,684.26)
8/31/2014	6,078.36	6,078.36		200,062.55		(6,078.36)	(287,311.96)	455,876.68	(2,127.42)	-	2,127.42	(159,556.84)
9/30/2014	6,078.36	6,078.36		200,062.55		(6,078.36)	(293,390.31)	449,798.32	(2,127.42)	-	2,127.42	(157,429.41)
10/31/2014	6,078.36	6,078.36		200,062.55		(6,078.36)	(299,468.67)	443,719.97	(2,127.42)	-	2,127.42	(155,301.99)
11/30/2014	6,078.36	6,078.36		200,062.55		(6,078.36)	(305,547.02)	437,641.61	(2,127.42)	-	2,127.42	(153,174.56)
12/31/2014	6,078.36	6,078.36		200,062.55		(6,078.36)	(311,625.38)	431,563.25	(2,127.42)	-	2,127.42	(151,047.14)
11/30/2020	(201,315.82)	743,188.64	(541,872.82)	200,062.55		(6,078.36)	(743,188.63)	(0.00)	(189,655.49)	189,655.49	2,127.42	(0.00)

Prep by: AK 1st Review: me  
 Date: 4/8/2015 Mgr. Review:

**Avista Utilites**  
Spokane River Relicensing - PM&E Deferral  
WASHINGTON AMA RATE YEAR

<u>PERIOD</u>	<b>WASHINGTON</b>		
	Book Cost	Book A/D	Deferred Tax Bal
Dec 2013	471,914	(151,561)	(112,123)
Dec 2014	471,914	(197,877)	(95,913)
<b>TOTAL</b>	<b>943,827</b>	<b>(349,439)</b>	<b>(208,036)</b>
Divide by 2	÷2	÷2	÷2
<b>Beg/End Mo Avg</b>	<b>471,914</b>	<b>(174,719)</b>	<b>(104,018)</b>
Jan 2014	471,914	(155,421)	(110,772)
Feb 2014	471,914	(159,281)	(109,422)
Mar 2014	471,914	(163,140)	(108,071)
Apr 2014	471,914	(167,000)	(106,720)
May 2014	471,914	(170,860)	(105,369)
Jun 2014	471,914	(174,719)	(104,018)
Jul 2014	471,914	(178,579)	(102,667)
Aug 2014	471,914	(182,439)	(101,316)
Sep 2014	471,914	(186,298)	(99,965)
Oct 2014	471,914	(190,158)	(98,614)
Nov 2014	471,914	(194,018)	(97,264)
<b>TOTAL</b>	<b>5,662,964</b>	<b>(2,096,634)</b>	<b>(1,248,216)</b>
Divide by 12	÷12	÷12	÷12
<b>Ave Monthly Average</b>	<b>471,914</b>	<b>(174,719)</b>	<b>(104,018)</b>

Total 2014 AMA Rate Base

**\$193,176**

Prep by: RF 1st Review: \_\_\_\_\_

Date: 4/8/2015

Mgr. Review: Jma

1.02-21

REGULATORY ASSET										
2009 P/T ratio	64.59%	593		120						
WA	Total	5.00%		Months to Amortize						
Date	Monthly Deferral of costs Expense (Benefit)	Total Monthly Amortization Expense (Benefit)	Monthly Interest Expense (Benefit)	Monthly Entry Regulatory Asset	Accumulated Amortization	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit)	DFIT - Nonoperating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance
DR (CR)	184997 ZZ ZZ	537000 ED WA	419323 ED WA	182323 ED WA	182323 ED WA	182323 ED WA	410100 ED WA	410200 ZZ ZZ	283323 ED WA	283323 ED WA
	184998 ZZ ZZ	WA								
	(28,504.54)		(59.38)	28,563.92		471,913.70	9,976.59	20.78	(9,997.37)	(165,169.80)
12/31/2010		3,859.67		(3,859.67)	(151,561.49)	320,352.21	(1,350.88)	-	1,350.88	(112,123.27)
1/31/2013		3,859.67		(3,859.67)	(155,421.16)	316,492.54	(1,350.88)	-	1,350.88	(110,772.39)
2/28/2014		3,859.67		(3,859.67)	(159,280.82)	312,632.88	(1,350.88)	-	1,350.88	(109,421.51)
3/31/2014		3,859.67		(3,859.67)	(163,140.49)	308,773.21	(1,350.88)	-	1,350.88	(108,070.62)
4/30/2014		3,859.67		(3,859.67)	(167,000.15)	304,913.55	(1,350.88)	-	1,350.88	(106,719.74)
5/31/2014		3,859.67		(3,859.67)	(170,859.82)	301,053.88	(1,350.88)	-	1,350.88	(105,368.86)
6/30/2014		3,859.67		(3,859.67)	(174,719.48)	297,194.22	(1,350.88)	-	1,350.88	(104,017.98)
7/31/2014		3,859.67		(3,859.67)	(178,579.15)	293,334.55	(1,350.88)	-	1,350.88	(102,667.09)
8/31/2014		3,859.67		(3,859.67)	(182,438.81)	289,474.89	(1,350.88)	-	1,350.88	(101,316.21)
9/30/2014		3,859.67		(3,859.67)	(186,298.48)	285,615.22	(1,350.88)	-	1,350.88	(99,965.33)
10/31/2014		3,859.67		(3,859.67)	(190,158.14)	281,755.56	(1,350.88)	-	1,350.88	(98,614.45)
11/30/2014		3,859.67		(3,859.67)	(194,017.81)	277,895.89	(1,350.88)	-	1,350.88	(97,263.56)
12/31/2014		3,859.67		(3,859.67)	(197,877.47)	274,036.23	(1,350.88)	-	1,350.88	(95,912.68)
11/30/2020	(468,587.15)	471,913.70	(3,326.55)	(0.00)	(471,913.70)	(0.00)	(1,350.88)	-	1,350.88	(0.00)
							(1,164.29)		(0.00)	

Prep by: *JK*

1st Review: *gma*

Date: 4/8/2015

Mgr. Review: *gma*

**Avista Utilites**  
Montana Settlement Lease Payment  
Washington AMA Rate Year

PERIOD		WASHINGTON	
		Deferred Balance	Deferred Tax Bal
Dec	2013	2,029,848	(710,447)
Dec	2014	1,353,216	(473,626)
TOTAL		3,383,064	(1,184,072)
Divide by 2		÷2	÷2
Beg/End Mo Avg		1,691,532	(592,036)
Jan	2014	1,973,462	(690,712)
Feb	2014	1,917,076	(670,977)
Mar	2014	1,860,690	(651,242)
Apr	2014	1,804,304	(631,506)
May	2014	1,747,918	(611,771)
Jun	2014	1,691,532	(592,036)
Jul	2014	1,635,146	(572,301)
Aug	2014	1,578,760	(552,566)
Sep	2014	1,522,374	(532,831)
Oct	2014	1,465,988	(513,096)
Nov	2014	1,409,602	(493,361)
TOTAL		20,298,385	(7,104,435)
Divide by 12		÷12	÷12
Ave Monthly Average		1,691,532	(592,036)

Total 2015 AMA Rate Base **\$1,099,496**

Annual Expense

	TOTAL	WA	ID
<b>Test Year:</b>			
2015 Annual Payment			
(Dec 31, 2014 Expense)	\$ 4,755,200	\$ 3,077,090	\$ 1,678,110
Amortization of Deferral	1,037,316	676,632	360,684
<b>Total Dec 2014 Annual Expense</b>	<b>\$ 5,792,516</b>	<b>\$3,753,722</b>	<b>\$ 2,038,794</b>

Both the Annual Payment and Amortization Expense are booked to Account 540100.

Prep by: RF      1st Review: \_\_\_\_\_  
Date: 04-09-2015      Mgr. Review: Jma

**Avista Utilites**  
Montana Settlement Lease Payment  
Annual Expense

Year	Payment Date	Base Rent	CPI Annual Average Index	Annual Rent	WA Allocation	ID Allocation	WA Rent	ID Rent
2007	February 2008	\$ 4,000,000	1	\$4,000,000	65.83%	34.17%	\$ 2,633,200	\$ 1,366,800
2008	February 2009	\$ 4,000,000	1.0428	\$4,171,200	64.59%	35.41%	\$ 2,694,178	\$ 1,477,022
2009	February 2010	\$ 4,000,000	1.0431	\$4,172,400	64.42%	35.58%	\$ 2,687,860	\$ 1,484,540
2010	February 2011	\$ 4,000,000	1.0705	\$4,282,000	64.87%	35.13%	\$ 2,777,733	\$ 1,504,267
2011	February 2012	\$ 4,000,000	1.0880	\$4,352,000	65.16%	34.84%	\$ 2,835,763	\$ 1,516,237
2012	February 2013	\$ 4,000,000	1.1206	\$4,482,400	65.24%	34.76%	\$ 2,924,318	\$ 1,558,082
2013	February 2014	\$ 4,000,000	1.1542	\$4,616,800	65.01%	34.99%	\$ 3,001,382	\$ 1,615,418
2014	February 2015	\$ 4,000,000	1.1888	\$4,755,200	64.71%	35.29%	\$ 3,077,090	\$ 1,678,110
2015	February 2016	\$ 4,000,000	1.2245	\$4,898,000	64.71%	35.29%	\$ 3,169,496	\$ 1,728,504
2016	February 2017	\$ 4,000,000	1.2612	\$5,044,800	64.71%	35.29%	\$ 3,264,490	\$ 1,780,310
							<u>\$ 29,065,510</u>	<u>\$ 15,709,290</u>

Note:  
Future year CPI's are increased by 3%.

Prep by: AK 1st Review: \_\_\_\_\_

Date: 04-09-2015 Mgr. Review: Jma

**Avista Utilites**  
Montana Settlement Lease Payment  
Washington Deferred Payments at 12/31/08 and Amortization

The interest rate is the Company's weighted cost of debt (7.840% @ 12/31/07), updated semi-annually, and compounded semi-annually.

The rate is applied to the average of the beginning and ending month balance, net of deferred federal income taxes.

Payment Month	Beg Bal	Payment/Deferral	Interest	End Bal
Jan-08 \$	-		\$ -	\$ -
Feb-08	-	2,633,200	11,182	2,644,382
Mar-08	2,644,382		11,182	2,655,564
Apr-08	2,655,564		11,182	2,666,746
May-08	2,666,746		11,182	2,677,928
Jun-08	2,677,928		11,182	2,689,110
Jul-08	2,689,110		9,734	2,698,844
Aug-08	2,698,844		9,734	2,708,578
Sep-08	2,708,578		9,734	2,718,312
Oct-08	2,718,312		9,734	2,728,046
Nov-08	2,728,046		(9,216)	2,718,830
Dec-08 \$	2,718,830			\$ 2,718,830

January 1, 2009 Deferral of Feb. 2008 Payment, including interest	\$ 2,718,830
January 1, 2009 Deferral of Feb. 2009 Payment	2,694,178
<b>Total Deferral Balance</b>	<b>\$ 5,413,008</b>
Amortization Period	8
<b>Annual Amortization</b>	<b>\$ 676,626</b>
 Monthly Amortization	 \$ 56,386

	TOTAL	WA	ID
Payments:	100.00%	65.83%	34.17%
Feb-08 \$	4,000,000	\$ 2,633,200	\$ 1,366,800

	TOTAL	WA	ID
	100.00%	64.59%	35.41%
Feb-09 \$	4,171,200	\$ 2,694,178	\$ 1,477,022

	Ending Balance
Year 1 2009	4,736,376
Year 2 2010	4,059,744
Year 3 2011	3,383,112
Year 4 2012	2,706,480
Year 5 2013	2,029,848
Year 6 2014	1,353,216
Year 7 2015	676,584
Year 8 2016	0

Prep by: DF 1st Review: \_\_\_\_\_

	Beginning	Amortization	Ending
Jan-12	3,383,112	56,386	3,326,726
Feb-12	3,326,726	56,386	3,270,340
Mar-12	3,270,340	56,386	3,213,954
Apr-12	3,213,954	56,386	3,157,568
May-12	3,157,568	56,386	3,101,182
Jun-12	3,101,182	56,386	3,044,796
Jul-12	3,044,796	56,386	2,988,410
Aug-12	2,988,410	56,386	2,932,024
Sep-12	2,932,024	56,386	2,875,638
Oct-12	2,875,638	56,386	2,819,252
Nov-12	2,819,252	56,386	2,762,866
Dec-12	2,762,866	56,386	2,706,480
Jan-13	2,706,480	56,386	2,650,094
Feb-13	2,650,094	56,386	2,593,708
Mar-13	2,593,708	56,386	2,537,322
Apr-13	2,537,322	56,386	2,480,936
May-13	2,480,936	56,386	2,424,550
Jun-13	2,424,550	56,386	2,368,164
Jul-13	2,368,164	56,386	2,311,778
Aug-13	2,311,778	56,386	2,255,392
Sep-13	2,255,392	56,386	2,199,006
Oct-13	2,199,006	56,386	2,142,620
Nov-13	2,142,620	56,386	2,086,234
Dec-13	2,086,234	56,386	2,029,848
Jan-14	2,029,848	56,386	1,973,462
Feb-14	1,973,462	56,386	1,917,076
Mar-14	1,917,076	56,386	1,860,690
Apr-14	1,860,690	56,386	1,804,304
May-14	1,804,304	56,386	1,747,918
Jun-14	1,747,918	56,386	1,691,532
Jul-14	1,691,532	56,386	1,635,146
Aug-14	1,635,146	56,386	1,578,760
Sep-14	1,578,760	56,386	1,522,374
Oct-14	1,522,374	56,386	1,465,988
Nov-14	1,465,988	56,386	1,409,602
Dec-14	1,409,602	56,386	1,353,216

Prep by: RP 1st Review: \_\_\_\_\_

**Avista Utilites**  
Lancaster Settlement Deferred Balance  
Washington AMA Rate Year

PERIOD	WASHINGTON	
	Deferred Balance	Deferred Tax Bal
Dec 2013	2,606,667	(912,333)
Dec 2014	1,246,667	(436,333)
<b>TOTAL</b>	<b>3,853,334</b>	<b>(1,348,667)</b>
Divide by 2	÷2	÷2
Beg/End Mo Avg	1,926,667	(674,333)
Jan 2014	2,493,334	(872,667)
Feb 2014	2,380,000	(833,000)
Mar 2014	2,266,667	(793,333)
Apr 2014	2,153,334	(753,667)
May 2014	2,040,000	(714,000)
Jun 2014	1,926,667	(674,333)
Jul 2014	1,813,334	(634,667)
Aug 2014	1,700,000	(595,000)
Sep 2014	1,586,667	(555,333)
Oct 2014	1,473,334	(515,667)
Nov 2014	1,360,000	(476,000)
<b>TOTAL</b>	<b>23,120,004</b>	<b>(8,092,001)</b>
Divide by 12	÷12	÷12
Ave Monthly Average	1,926,667	(674,333)
Total 2014 AMA Rate Base	<b>\$1,252,334</b>	

Prep by: RP 1st Review: \_\_\_\_\_

Date: 4/8/2015 Mgr. Review: fma



AVISTA UTILITIES  
LANCASTER  
AMORTIZATION

1.02-27  
Adjustment No. 102

Workpaper Ref. E-DDC-26

	WASHINGTON							
	Deferral				ADFIT			
	Deferral	Interest	Amortization	Balance	Deferral	Interest	Amortization	Balance
Jan-10	1,219,688	1,850		1,221,538	(426,891)	(648)		(427,538)
Jan-14			(113,333)	2,493,334			39,667	(872,667)
Feb-14			(113,333)	2,380,000			39,667	(833,000)
Mar-14			(113,333)	2,266,667			39,667	(793,333)
Apr-14			(113,333)	2,153,334			39,667	(753,667)
May-14			(113,333)	2,040,000			39,667	(714,000)
Jun-14			(113,333)	1,926,667			39,667	(674,333)
Jul-14			(113,333)	1,813,334			39,667	(634,667)
Aug-14			(113,333)	1,700,000			39,667	(595,000)
Sep-14			(113,333)	1,586,667			39,667	(555,333)
Oct-14			(113,333)	1,473,334			39,667	(515,667)
Nov-14			(113,333)	1,360,000			39,667	(476,000)
Dec-14			(113,333)	1,246,667			39,667	(436,333)
Jan-15			(113,333)	1,133,334			39,667	(396,667)
Feb-15			(113,333)	1,020,000			39,667	(357,000)
Mar-15			(113,333)	906,667			39,667	(317,333)
Apr-15			(113,333)	793,334			39,667	(277,667)
May-15			(113,333)	680,000			39,667	(238,000)
Jun-15			(113,333)	566,667			39,667	(198,333)
Jul-15			(113,333)	453,334			39,667	(158,667)
Aug-15			(113,333)	340,000			39,667	(119,000)
Sep-15			(113,333)	226,667			39,667	(79,333)
Oct-15			(113,333)	113,334			39,667	(39,667)
Nov-15			(113,333)	0			39,667	(0)
	6,704,940	95,060	(6,800,000)		(2,346,729)	(33,271)	2,380,000	

Prep by: ALY 1st Review: \_\_\_\_\_

1.02-28  
Adjustment No. 1.02

**AVISTA UTILITIES**  
**RATE BASE ADJUSTMENT - CUSTOMER ADVANCES**  
**TWELVE MONTHS ENDED December 31, 2014**

**CALCULATION OF AVERAGE OF MONTHLY AVERAGES:**

PERIOD		ELECTRIC			GAS		
		Customer Advance Bal 252000	EDWA Wash 252000	EDID Idaho 252000	Customer Advance Bal 252000	GDWA Wash 252000	GDID Idaho 252000
Dec	2013	(1,380,878)	(562,430)	(818,448)	(77,864)	(11,804)	(66,060)
Dec	2014	(1,783,277)	(448,462)	(1,334,815)	(81,232)	(11,804)	(69,428)
<b>TOTAL</b>		(3,164,155)	(1,010,892)	(2,153,263)	(159,096)	(23,608)	(135,488)
Divide by 2		+2	+2	+2	+2	+2	+2
Beg/End Mo Avg		(1,582,078)	(505,446)	(1,076,632)	(79,548)	(11,804)	(67,744)
Jan	2014	(1,217,562)	(421,515)	(796,047)	(77,864)	(11,804)	(66,060)
Feb	2014	(1,211,562)	(421,515)	(790,047)	(77,864)	(11,804)	(66,060)
Mar	2014	(1,251,655)	(437,608)	(814,047)	(77,864)	(11,804)	(66,060)
Apr	2014	(1,233,137)	(423,448)	(809,689)	(77,864)	(11,804)	(66,060)
May	2014	(1,288,775)	(441,911)	(846,864)	(77,864)	(11,804)	(66,060)
Jun	2014	(1,389,091)	(418,684)	(970,407)	(77,864)	(11,804)	(66,060)
Jul	2014	(1,403,185)	(409,252)	(993,933)	(77,864)	(11,804)	(66,060)
Aug	2014	(1,642,079)	(432,836)	(1,209,243)	(77,864)	(11,804)	(66,060)
Sep	2014	(1,676,735)	(441,412)	(1,235,323)	(77,864)	(11,804)	(66,060)
Oct	2014	(1,931,190)	(454,357)	(1,476,833)	(81,232)	(11,804)	(69,428)
Nov	2014	(1,797,821)	(450,820)	(1,347,001)	(81,232)	(11,804)	(69,428)
<b>TOTAL</b>		(17,624,870)	(5,258,804)	(12,366,066)	(942,788)	(141,648)	(801,140)
Divide by 12		+12	+12	+12	+12	+12	+12
Avg Monthly Average		(1,468,739)	(438,234)	(1,030,506)	(78,566)	(11,804)	(66,762)

PERIOD		ELECTRIC		GAS	
		Wash 252000	Idaho 252000	Wash 252000	Idaho 252000
Dec	2013	CDAA (375)			
Dec	2014	0			
<b>TOTAL</b>		(375)			
Divide by 2		+2			
Beg/End Mo Avg		(188)			
Jan	2014	0			
Feb	2014	(2,366)			
Mar	2014	7,334			
Apr	2014	0			
May	2014	(1,020)			
Jun	2014	0			
Jul	2014	0			
Aug	2014	(375)			
Sep	2014	(270)			
Oct	2014	0			
Nov	2014	0			
<b>TOTAL</b>		3,115			
Divide by 12		+12			
Avg Monthly Average		260	104	59	42
		226	104	59	42

**ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES:**

WWP Elec		Distribution Plant	Percentage	Unassigned Advances Account 252000
	WA	842,794,720	40.14%	104
	ID	474,620,753	22.61%	59
WWP Gas				
	WA	337,894,105	16.09%	42
	ID	170,160,996	8.11%	21
WPNG Gas				
	OR	273,959,694	13.05%	34
<b>TOTAL</b>		2,099,430,268	100.0%	260

**RECAP**

Account Number	TOTAL	ELECTRIC		GAS	
		Washington	Idaho	Washington	Idaho
252000 CDAA	226	104	59	42	21
252000 EID	(1,468,740)	(438,234)	(1,030,506)		
252000 GD	(78,566)			(11,804)	(66,762)

<b>TOTALS</b>	<b>(\$1,547,080)</b>	<b>(\$438,130)</b>	<b>(\$1,030,447)</b>	<b>(\$11,762)</b>	<b>(\$66,741)</b>
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Prep by: *RV* Ist Review: *Jma*  
Date: 4/8/2015 Mgr. Review: *Jma*

1.02-29  
Adjustment No. 1.02

Workpaper Ref. E-DDC-28

GL Account Balance Ferc Account : '252%', Accounting Period : '201401 - 201412' GL Account Balance Ferc Account : '252%', Accounting Period : '201401 - 201412'

Ferc Acct:252000 Service:ED Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201401	-818,448.07	22,401.00	-796,047.07
201402	-796,047.07	6,000.00	-790,047.07
201403	-790,047.07	(24,000.00)	-814,047.07
201404	-814,047.07	4,358.00	-809,689.07
201405	-809,689.07	(37,175.00)	-846,864.07
201406	-846,864.07	(123,543.00)	-970,407.07
201407	-970,407.07	(23,526.00)	-993,933.07
201408	-993,933.07	(215,310.00)	-1,209,243.07
201409	-1,209,243.07	(26,080.00)	-1,235,323.07
201410	-1,235,323.07	(241,510.00)	-1,476,833.07
201411	-1,476,833.07	129,832.44	-1,347,000.63
201412	-1,347,000.63	12,186.00	-1,334,814.63
		<b>-516,366.56</b>	

Ferc Acct:252000 Service:ED Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201401	-562,430.24	140,915.74	-421,514.50
201402	-421,514.50	-	-421,514.50
201403	-421,514.50	-16,093.00	-437,607.50
201404	-437,607.50	14,160.00	-423,447.50
201405	-423,447.50	-18,463.00	-441,910.50
201406	-441,910.50	23,227.00	-418,683.50
201407	-418,683.50	9,432.00	-409,251.50
201408	-409,251.50	(23,584.00)	-432,835.50
201409	-432,835.50	(8,576.00)	-441,411.50
201410	-441,411.50	(12,945.00)	-454,356.50
201411	-454,356.50	3,537.00	-450,819.50
201412	-450,819.50	2,358.00	-448,461.50
		<b>113,968.74</b>	

GL Account Balance Ferc Account : '252%', Accounting Period : '201401 - 201412' GL Account Balance Ferc Account : '252%', Accounting Period : '201401 - 201412'

Ferc Acct:252000 Service:GD Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201401	-66,059.73	0.00	-66,059.73
201402	-66,059.73	0.00	-66,059.73
201403	-66,059.73	0.00	-66,059.73
201404	-66,059.73	0.00	-66,059.73
201405	-66,059.73	0.00	-66,059.73
201406	-66,059.73	0.00	-66,059.73
201407	-66,059.73	0.00	-66,059.73
201408	-66,059.73	0.00	-66,059.73
201409	-66,059.73	0.00	-66,059.73
201410	-66,059.73	-3,368.00	-69,427.73
201411	-69,427.73	0.00	-69,427.73
201412	-69,427.73	0.00	-69,427.73
		<b>-3,368.00</b>	

Ferc Acct:252000 Service:GD Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201401	-11,804.07	0.00	-11,804.07
201402	-11,804.07	0.00	-11,804.07
201403	-11,804.07	0.00	-11,804.07
201404	-11,804.07	0.00	-11,804.07
201405	-11,804.07	0.00	-11,804.07
201406	-11,804.07	0.00	-11,804.07
201407	-11,804.07	0.00	-11,804.07
201408	-11,804.07	0.00	-11,804.07
201409	-11,804.07	0.00	-11,804.07
201410	-11,804.07	0.00	-11,804.07
201411	-11,804.07	0.00	-11,804.07
201412	-11,804.07	0.00	-11,804.07
		<b>0.00</b>	

GL Account Balance Ferc Account : '252%', Accounting Period : '201401 - 201412'

Ferc Acct:252000 Service:CD Jurisdiction:AA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201401	-375.00	375.00	0.00
201402	0.00	(2,366.40)	-2,366.40
201403	-2,366.40	9,700.80	7,334.40
201404	7,334.40	(7,334.40)	0.00
201405	0.00	(1,020.00)	-1,020.00
201406	-1,020.00	1,020.00	0.00
201407	0.00	(0.00)	0.00
201408	0.00	(375.00)	-375.00
201409	-375.00	105.00	-270.00
201410	-270.00	270.00	0.00
201411	0.00	-	0.00
201412	0.00	-	0.00
		<b>375.00</b>	

Prep by: *RF* Ist Review: *Jma*  
Date: 4/8/2015 Mgr. Review:

**AVISTA UTILITIES**  
**Washington Customer Deposits**

Date	No. of Accounts	Deposits Held
12/31/2013	8,375	1,696,220.42
1/31/2014	8,967	1,784,540.49
2/28/2014	9,347	1,885,106.43
3/31/2014	9,791	1,966,356.00
4/30/2014	10,230	2,045,636.05
5/31/2014	10,503	2,140,557.41
6/30/2014	10,706	2,223,532.82
7/31/2014	10,821	2,280,948.29
8/31/2014	10,965	2,337,620.57
9/30/2014	11,144	2,406,453.77
10/31/2014	11,428	2,467,867.84
11/30/2014	11,660	2,554,743.31
12/31/2014	11,778	2,602,381.05

(Dec 2013 + Dec 2014) / 2 \$2,149,300.74

**AMA Deposits** \$2,186,888.64

**Allocate WA Deposits to Service (1):**

WA Electric	78.641%	<u>\$1,719,791.10</u>
WA Gas	21.359%	<u>\$467,097.55</u>
<b>TOTAL</b>		<u>\$2,186,888.64</u>

For Commission Basis Historical 2014 Rate

Int. Rate Per	Allocate to Service:
0.13%	<u>\$2,235.73</u>
0.13%	<u>\$607.23</u>
	<u>\$2,842.96</u>

(1) Allocation based on Allocation Factor 9 from Results of Operations Report G-ALL-12A. This allocation factor provides similar electric/gas assignment as the Sales Revenue analysis used in prior cases, without the necessity of developing a separate allocator.

Prep by: RF 1st Review: \_\_\_\_\_  
Date: 4/8/2015 Mgr. Review: Ymer



AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2014  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Working Capital
	Adjustment Number	1.03
	Workpaper Reference	E-WC
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
26	Current Accrual	-
27	Debt Interest	(215)
28	Deferred Income Taxes	-
29	Amortized IFC - Noxon	-
30	NET OPERATING INCOME	\$215
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	22,405
48	TOTAL RATE BASE	\$22,405

*Jma*

Avista Corp  
Working Capital - Proposed Allocation  
For the Twelve Month Period Ending December 31, 2014  
Average of Monthly Averages Basis

Total Non-Operating Working Capital (from ISWC) = 4,739,320.90

Allocation Factor	Note	Allocation Factor	Total	Non-Operating	Operating	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR
1		ED.AN	30,971,313.68	(1,498,430.46)	29,472,883.20	64.71%	35.29%	0.00%	0.00%	0.00%	19,071,903	10,400,980	0	0	0
		ED.ID	(249,978.75)	12,094.28	(237,884.47)	0.00%	100.00%	0.00%	0.00%	0.00%	0	(237,884)	0	0	0
		GD.AN	0.00	0.00	0.00	0.00%	0.00%	86.28%	33.72%	0.00%	0	0	0	0	0
		GD.ID	(18,650.31)	950.71	(18,699.60)	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	(18,700)	0	0
		GD.OR	6,361,920.31	(307,797.58)	6,054,122.73	0.00%	0.00%	0.00%	0.00%	100.00%	0	0	0	0	6,054,123
		GD.WA	(45,852.15)	2,218.38	(43,633.77)	0.00%	0.00%	0.00%	0.00%	0.00%	0	0	0	(43,634)	0
1	Total		37,017,752.78	(1,790,964.68)	35,226,788.10						19,071,903	10,163,096	(18,700)	(43,634)	6,054,123
2		CD.AA	(43,630,628.74)	2,110,903.85	(41,519,725.89)	34.74%	18.18%	21.87%	11.13%	14.08%	(14,423,909)	(7,547,134)	(9,081,930)	(4,619,524)	(5,847,229)
		CD.ID	10,226,301.43	(494,761.12)	9,731,540.31	0.00%	61.59%	0.00%	38.41%	0.00%	0	5,993,752	0	3,737,789	0
		CD.WA	23,226,775.88	(1,123,740.15)	22,103,035.73	61.59%	0.00%	38.41%	0.00%	0.00%	13,613,478	0	8,489,558	0	0
		ED.AN	(88,481.59)	1,861.79	(86,619.80)	64.71%	35.29%	0.00%	0.00%	0.00%	(23,697)	0	0	0	0
		ED.WA	(2,303,142.76)	111,428.80	(2,191,713.86)	100.00%	0.00%	0.00%	0.00%	0.00%	(2,191,714)	0	0	0	0
		GD.AA	0.00	0.00	0.00	0.00%	0.00%	48.46%	23.63%	29.91%	0	0	0	0	0
		GD.AN	(7,009.32)	339.12	(6,670.20)	0.00%	0.00%	66.28%	33.72%	0.00%	0	0	(4,421)	(2,249)	0
		GD.WA	(6.34)	0.31	(6.03)	0.00%	0.00%	100.00%	0.00%	0.00%	(3,025,842)	(1,566,306)	(596,799)	(883,985)	(5,847,229)
2	Total		(12,526,192.44)	606,032.69	(11,920,159.75)						(3,025,842)	(1,566,306)	(596,799)	(883,985)	(5,847,229)
4		CD.AA	102,940,315.05	(4,980,379.81)	97,959,935.25	48.41%	22.88%	14.03%	5.80%	8.69%	47,418,398	22,417,240	13,739,518	5,678,100	8,706,679
		CD.AN	(46,906.52)	2,269.40	(44,637.12)	53.40%	25.24%	16.11%	6.25%	0.00%	(23,835)	(11,268)	(6,746)	(2,768)	0
		CD.ID	(5,379.69)	260.28	(5,119.41)	0.00%	78.64%	0.00%	21.36%	0.00%	0	(4,026)	0	(1,093)	0
		CD.WA	(230,093.86)	11,132.23	(218,961.63)	78.64%	0.00%	21.36%	0.00%	0.00%	(172,194)	0	(46,768)	0	0
		ED.AN	(10,888,902.37)	526,818.57	(10,362,083.80)	67.90%	32.10%	0.00%	0.00%	0.00%	(7,035,855)	(3,326,229)	0	0	0
		ED.ID	2,434,627.66	(117,790.30)	2,316,837.36	0.00%	100.00%	0.00%	0.00%	0.00%	0	2,316,837	0	0	0
		ED.MT	1,874.86	(90.71)	1,784.15	67.90%	32.10%	0.00%	0.00%	0.00%	0	573	0	0	0
		ED.WA	7,300,202.14	(353,192.81)	6,947,009.33	100.00%	0.00%	0.00%	0.00%	0.00%	6,947,009	0	0	0	0
		GD.AA	241,491.23	(11,683.64)	229,807.59	0.00%	0.00%	48.63%	20.10%	31.27%	0	0	111,763	46,188	71,656
		GD.AN	(3,668,487.86)	177,002.17	(3,491,485.69)	0.00%	0.00%	70.76%	29.24%	0.00%	0	0	(2,463,430)	(1,018,056)	0
		GD.ID	1,405,586.01	(68,003.98)	1,337,582.02	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	1,337,582	0
		GD.WA	3,044,243.31	(147,284.26)	2,896,959.05	0.00%	0.00%	100.00%	0.00%	0.00%	47,134,735	21,393,127	14,231,297	6,039,933	8,778,535
4	Total		102,538,569.97	(4,960,942.88)	97,577,627.09						47,134,735	21,393,127	14,231,297	6,039,933	8,778,535
20		ED.ID	(4,598,342.46)	222,473.50	(4,375,868.96)	29.70%	70.30%	0.00%	0.00%	0.00%	(1,299,716)	(3,076,153)	0	0	0
		ED.MT	(5,556,825.96)	268,846.12	(5,287,979.84)	64.71%	35.29%	0.00%	0.00%	0.00%	(3,421,852)	(1,866,128)	0	0	0
		ED.OR	216,391.32	(10,469.28)	205,922.04	64.71%	35.29%	0.00%	0.00%	0.00%	133,252	72,670	0	0	0
		ED.WA	(13,553,703.48)	655,744.94	(12,897,958.54)	83.63%	16.37%	0.00%	0.00%	0.00%	(10,785,975)	(2,111,984)	0	0	0
		GD.ID	(1,535,404.80)	74,284.78	(1,461,120.02)	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	(1,461,120)	0
		GD.OR	(322,013.90)	15,579.43	(306,434.47)	0.00%	0.00%	0.00%	0.00%	100.00%	0	0	0	0	(306,434)
		GD.WA	(3,722,422.14)	180,095.39	(3,542,326.75)	0.00%	0.00%	100.00%	0.00%	0.00%	(3,542,327)	0	(3,542,327)	0	0
20	Total		(29,072,321.42)	1,406,554.88	(27,665,766.54)						(15,374,290)	(6,881,595)	(3,542,327)	(1,461,120)	(306,434)
Grand Total			97,957,808.89	(4,739,319.99)	93,218,488.90						47,806,506	23,008,322	10,073,471	3,651,194	8,678,995

25,401,795  
22,404,711

Per ROO  
Adjustment

1.03-1  
Prepared by: (Signature)  
04-08-2015 4:41 PM

Avista Corp  
Working Capital - Proposed Allocation  
For the Twelve Month Period Ending December 31, 2014  
Average of Monthly Averages Basis

Total Non-Operating Working Capital (from ISWC) = 4,739,320.90

Allocation Factor Note	Allocation Factor	Total	Non-Operating	Operating	Electric	Gas-North	Gas-South	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR
1	ED.AN	30,971,313.68	(1,488,430.48)	29,472,883.20	100.00%	100.00%		64.71%	100.00%			
	ED.ID	(249,978.75)	12,084.28	(237,884.47)	100.00%					66.28%	33.72%	
	GD.AN	0.00	0.00	0.00		100.00%				100.00%		
	GD.ID	(19,650.31)	950.71	(18,699.60)		100.00%						100.00%
	GD.OR	6,361,920.31	(307,797.58)	6,054,122.73			100.00%					
	GD.WA	(45,852.15)	2,218.38	(43,633.77)								
<b>1 Total</b>	<b>37,017,752.78</b>	<b>(1,790,964.68)</b>	<b>35,226,788.10</b>									
2	CD.AA	(43,630,629.74)	2,110,903.85	(41,519,725.89)	52.92%	33.00%	14.08%	65.65%	34.35%	66.28%	33.72%	100.00%
	CD.ID	10,226,301.43	(484,761.12)	9,731,540.31	61.59%	38.41%		100.00%	100.00%	100.00%		
	CD.WA	23,226,775.86	(1,123,740.15)	22,103,035.73	61.59%	38.41%		100.00%	100.00%	100.00%		
	ED.AN	(38,481.59)	1,861.79	(36,619.80)	100.00%			64.71%	35.29%			
	ED.WA	(2,303,142.76)	111,428.90	(2,191,713.86)	100.00%			100.00%		66.28%	33.72%	100.00%
	GD.AA	0.00	0.00	0.00		70.09%	29.91%			66.28%	33.72%	
GD.AN	(7,009.32)	339.12	(6,670.20)	100.00%	100.00%				66.28%	33.72%		
GD.WA	(6.34)	0.31	(6.03)	100.00%	100.00%				100.00%			
<b>2 Total</b>	<b>(12,526,192.44)</b>	<b>606,032.69</b>	<b>(11,920,159.75)</b>									
4	CD.AA	102,940,315.06	(4,980,379.81)	97,959,935.25	71.23%	19.82%	8.89%	67.90%	32.10%	70.76%	28.24%	100.00%
	CD.AN	(46,906.52)	2,269.40	(44,637.12)	78.64%	21.36%		67.90%	32.10%	70.76%	28.24%	100.00%
	CD.ID	(5,379.69)	280.28	(5,119.41)	78.64%	21.36%		100.00%	100.00%	100.00%		
	CD.WA	(230,093.86)	11,132.23	(218,961.63)	78.64%	21.36%		100.00%	100.00%	100.00%		
	ED.AN	(10,888,902.37)	526,818.57	(10,362,083.80)	100.00%			67.90%	32.10%			
	ED.ID	2,434,627.66	(117,790.30)	2,316,837.36	100.00%							
	ED.MT	1,874.86	(90.71)	1,784.15	100.00%							
	ED.WA	7,300,202.14	(353,192.81)	6,947,009.33	100.00%			100.00%				
	GD.AA	241,491.23	(11,683.64)	229,807.59		68.73%	31.27%			70.76%	29.24%	100.00%
	GD.AN	(3,858,487.86)	177,002.17	(3,681,485.69)	100.00%	100.00%				70.76%	29.24%	100.00%
	GD.ID	1,405,596.01	(63,003.99)	1,337,582.02	100.00%	100.00%						
	GD.WA	3,044,243.31	(147,284.26)	2,896,959.05	100.00%	100.00%						
<b>4 Total</b>	<b>102,538,569.97</b>	<b>(4,960,942.88)</b>	<b>97,577,627.09</b>									
20	ED.ID	(4,598,342.46)	222,473.50	(4,375,868.96)	ED.AN	ED.ID	ED.WA					
	ED.MT	(5,556,825.96)	268,846.12	(5,287,979.84)	45.90%	54.10%		64.71%	35.29%			
	ED.OR	216,391.32	(10,469.28)	205,922.04	100.00%			64.71%	35.29%			
	ED.WA	(13,553,703.48)	655,744.94	(12,897,958.54)	100.00%			64.71%	35.29%			
	GD.ID	(1,635,404.80)	74,284.78	(1,461,120.02)	46.40%	100.00%	63.60%					
	GD.OR	(322,013.90)	15,579.43	(306,434.47)	100.00%							
GD.WA	(3,722,422.14)	180,085.39	(3,542,336.75)	100.00%								
<b>20 Total</b>	<b>(29,072,321.42)</b>	<b>1,406,554.88</b>	<b>(27,665,766.54)</b>									
<b>Grand Total</b>	<b>97,957,808.89</b>	<b>(4,739,319.99)</b>	<b>93,218,488.90</b>									

1.03-2



1.03-3

**Avista Corp**  
**Combined Working Capital**  
**For the Twelve Month Period Ending December 31, 2014 - Average of Monthly Averages Basis**

Line No.	Description	
1	<b>AVERAGE INVESTED CAPITAL</b>	
2	Common Equity	1,418,985,555.73
3	Trust Originated Preferred Securities	51,547,000.00
4	Long-Term Debt	1,294,295,367.50
5	Unamortized Debt Expense & Reacq. Gain/Loss	(28,698,776.75)
6	Current Portion Long Term Debt	0.00
7	Notes Payable - Current	62,708,333.33
8		
9	<b>Total Average Invested Capital</b>	<b>2,798,837,479.81</b>
10		
11	<b>AVERAGE OPERATING INVESTMENTS</b>	
12		
13	Electric Utility Plant	3,282,738,455.74
14	Electric Accumulated Depreciation	(1,168,320,350.36)
15	Gas Utility Plant	861,067,184.07
16	Gas Accumulated Depreciation	(290,981,633.64)
17	WPNG Acquisition Adjustment	0.00
18	WPNG Acquisition Adju. Accum. Amort.	0.00
19	Common Plant	284,863,855.71
20	Common Accumulated Depreciation	(82,773,816.22)
21	Customer Deposits and Advances	(5,183,458.15)
22	Accumulated Deferred Taxes	(515,563,445.09)
23	Other Regulatory Assets/Liabilities	19,131,025.81
24	Unrecovered Purchased Gas Costs - PGA	(3,605,441.88)
25	Conservation Programs	4,154,475.30
26	Provision for Pensions	(4,181,078.93)
27	Investment in Exchange Power	12,658,099.78
28	<b>Total Average Operating Investment</b>	<b>2,394,003,872.14</b>
29		
30		
31	<b>Construction Work in Progress</b>	
32		
33	Electric and Gas Construction Work in Process	184,653,434.33
34	Preliminary Surveys	508,820.06
35	<b>Total Construction Work in Progress</b>	<b>185,162,254.39</b>
36		
37	<b>Non-Utility / Nonoperating Investments</b>	
38		
39	Non-Utility Property	4,636,359.90
40	Investment in Subsidiaries	171,520,552.66
41	Other Investments & FAS 133	12,141,574.29
42	Other Special Funds	(1,191.10)
43	Special Deposits and Temporary Investments	2,187.50
44	Misc. Deferred Charges / Other Deferred Credits Net	(25,809,929.65)
45	Receivable/Payable Associated Co.-Net	(71,006,549.23)
46	Derivative Assets/Liabilities Net	29,708,872.68
47	Accumulated Deferred Federal Income Tax	1,438,820.71
48	FAS 109 Regulatory Asset/Liability Net	0.00
49	Other Accounts and Notes Receivable	0.00
50	Other Current and Accrued Liabilities	(917,153.43)
51	<b>Total Non Operating Investment</b>	<b>121,713,544.33</b>
52		
53	<b>Total Average Investments</b>	<b>2,700,879,670.86</b>
54		
55	<b>Total Investor Supplied Capital</b>	<b>97,957,808.95</b>
56		
57		
58		
59		
60		
61	<b>I - ALLOCATION OF WORKING CAPITAL - OPERATING &amp; NON-OPERATING</b>	

1.03-4

**Avista Corp**  
**Combined Working Capital**  
**For the Twelve Month Period Ending December 31, 2014 - Average of Monthly Averages Basis**

<b>Line No.</b>	<b>Description</b>	
62	Total Investment	2,700,879,670.86
63	Less:	
64	Electric and Gas Construction Work in Progress	(184,653,434.33)
65	Preliminary Survey	(508,820.06)
66	Total Investment - Net of CWIP and Preliminary Survey	<u>2,515,717,416.47</u>
67		
68	Total Investor Supplied Working Capital	97,957,808.95
1	Investor Supplied Working Capital Ratio	3.894%
2		
3	Total Average Operating Investment	<u>\$2,394,003,872.14</u>
4		
5	Total Operating Working Capital	<u>\$93,218,488.05</u>
6		
7	Total Non-Operating Working Capital	<u>\$4,739,320.90</u>

**Avista Corp**  
**Summary - Working Capital (Not Combined)**  
**For the Twelve Month Period Ended December 31, 2014 - Average of Monthly Averages Basis**

1.03-5

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
1	ED.AN	128150	SPECIAL FUNDS-CS2 GE LTSA ADVA	ZZ	ZZ	0.00
1	ED.AN	128155	SPECIAL FUNDS-CS2 LTSA ADV-O&M	ZZ	ZZ	2,086,668.17
1	ED.AN	128300	SPECIAL FUNDS-TRANSMNSN SRVC RE	ZZ	ZZ	70,619.16
1	ED.AN	134150	OTHER SPECIAL DEPOSITS-ENERGY	ZZ	ZZ	1,600,000.00
1	ED.AN	135600	WORKING FUND-CS2	ZZ	ZZ	0.00
1	ED.AN	135630	WORKING FUND-COLSTRIP	ZZ	ZZ	950,493.32
1	ED.AN	142150	CUST ACCT REC-CT FUEL SALES	ZZ	ZZ	2,704,226.59
1	ED.AN	142500	CUST ACCT REC-UNBILLED REV ELE	ZZ	ZZ	39,836,383.67
1	ED.AN	142610	CUST ACCT REC-RESALE ELECTRIC	ZZ	ZZ	12,934,342.00
1	ED.AN	143210	OTHER ACCT REC-POWER TRANSACTI	ZZ	ZZ	1,290,251.72
1	ED.AN	143220	OTHER ACCT REC-HEADWATER	ZZ	ZZ	34,899.83
1	ED.AN	143501	OTHER ACCT REC-PRE-LINE SCHOOL	ZZ	ZZ	85,911.90
1	ED.AN	143502	OTHER ACCT REC-APP LNMN SCHOOL	ZZ	ZZ	282.79
1	ED.AN	151120	FUEL STOCK COAL-COLSTRIP	ZZ	ZZ	2,327,494.71
1	ED.AN	151210	FUEL STOCK HOG FUEL-KFGS	ZZ	ZZ	1,712,997.99
1	ED.AN	154300	PLANT MAT & OPER SUP-COYOTE SP	ZZ	ZZ	871,146.59
1	ED.AN	154400	PLANT MAT & OPER SUP-COLSTRIP	ZZ	ZZ	2,509,968.69
1	ED.AN	165210	PREPAYMENTS-RATHDRM MUN DVLPMT	ZZ	ZZ	0.00
1	ED.AN	165240	PREPAYMENTS-BPA TRANS RESERVAT	ZZ	ZZ	36,344.00
1	ED.AN	165250	COLSTRIP PREPAID ASSET	ZZ	ZZ	712,500.00
1	ED.AN	165260	PREPAYMENTS-SPOKANE TRIBE	ZZ	ZZ	367,923.88
1	ED.AN	165270	PREPAYMENTS-REC & CCX	ZZ	ZZ	0.00
1	ED.AN	165312	GAS IMBALANCE - LANCASTER	ED	AN	48,711.44
1	ED.AN	165340	GAS IMBALANCE-COYOTE SPRINGS 2	ED	AN	31,147.02
1	ED.AN	165350	GAS IMBALANCE-RATHDRUM	ED	AN	(13,814.00)
1	ED.AN	165360	GAS IMBALANCE-NORTHEAST CT	ED	AN	(839.32)
1	ED.AN	165370	GAS IMBALANCE-BOULDER PARK	ED	AN	17,249.95
1	ED.AN	165380	GAS IMBALANCE-KETTLE FALLS CT	ED	AN	(9,916.30)
1	ED.AN	165390	GAS IMBALANCE-KETTLE FALLS GS	ED	AN	3,896.72
1	ED.AN	232110	ACCTS PAY-POWER TRANSACTIONS	ZZ	AA/ZZ	(14,111,058.95)
1	ED.AN	232170	ACCTS PAY-BPA TRANSACTIONS	ZZ	ZZ	(3,859,496.15)
1	ED.AN	232180	ACCTS PAY-POLE RENTAL	ZZ	ZZ	(143,043.79)
1	ED.AN	232610	ACCTS PAY-COLSTRIP COAL	ZZ	ZZ	(1,841,661.88)
1	ED.AN	232620	ACCTS PAY-TURBINE GAS	ZZ	ZZ	(9,241,851.57)
1	ED.AN	232630	ACCTS PAY-COLSTRIP OPERATIONS	ZZ	ZZ	(1,747,700.50)
1	ED.AN	232640	ACCTS PAY-KETTLE FALLS HOG FUE	ZZ	ZZ	(298,878.29)

Summary

Avista Corp

Summary - Working Capital (Not Combined)

For the Twelve Month Period Ended December 31, 2014 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
1	ED.AN	232660	ACCTS PAY-CS2 OPERATIONS AVA S	ZZ	ZZ	(815,729.15)
1	ED.AN	232681	ACCTS PAY LAKE CDA CURRENT FUN	ZZ	ZZ	(183,333.31)
1	ED.AN	234390	INTEREST INC PAYABLE-SPOKANE E	ZZ	ZZ	(705,946.10)
1	ED.AN	235400	TRANSMISSION SERVICE DEPOSITS	ZZ	ZZ	(327,228.95)
1	ED.AN	242060	MISC LIAB-FOREST USE PERMITS	ZZ	ZZ	(3,469,666.87)
1	ED.AN	242375	MISC LIAB-MT LEASE PAYMENTS	ZZ	ZZ	(2,486,214.65)
1	ED.AN	242500	MISC LIABILITY-MISC NON-MON PW	ZZ	ZZ	(5,766.68)
1	<b>ED.AN Total</b>					<b>30,971,313.68</b>
1	ED.ID	186365	REGULATORY ASSET FOR COLSTRIP	ED	ID	(249,978.75)
1	ED.ID	186368	DEFERRED PROJECT COMPASS - ID	ED	ID	0.00
1	<b>ED.ID Total</b>					<b>(249,978.75)</b>
1	GD.AN	232130	ACCTS PAY-GAS SUPPLY TRANSACTI	GD	AN	0.00
1	<b>GD.AN Total</b>					<b>0.00</b>
1	GD.ID	165320	GAS IMBALANCE-AVISTA LDC	GD	ID	(19,650.31)
1	GD.ID	186368	DEFERRED PROJECT COMPASS - ID	GD	ID	0.00
1	<b>GD.ID Total</b>					<b>(19,650.31)</b>
1	GD.OR	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	OR	(3,772.37)
1	GD.OR	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	OR	11,242,439.79
1	GD.OR	144600	ACCUMULATED RETAIL REINSTATEME	GD	OR	(2,573,668.72)
1	GD.OR	144700	ACCUMULATED RETAIL RECOVERIES	GD	OR	(2,533,902.75)
1	GD.OR	165320	GAS IMBALANCE-AVISTA LDC	GD	OR	16,585.15
1	GD.OR	190200	ADFIT INJURY AND DAMAGE	GD	AS/OR	7,553.55
1	GD.OR	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	AS/OR	(581,242.23)
1	GD.OR	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	CA/OR	559,660.14
1	GD.OR	236250	MOTOR VEHICLE TAX-OREGON	ZZ	ZZ	0.00
1	GD.OR	236680	OR/CA TAXES ACCRUED BETC-OREGO	ZZ	ZZ	105,233.74
1	GD.OR	236690	OR REGULATORY BETC	ZZ	ZZ	34,911.00
1	GD.OR	242400	STATE COMMISSION FEE ACCRUED	GD	OR	139,024.89
1	GD.OR	242770	LOW INCOME ENERGY ASSIST	GD	OR	(50,901.88)
1	<b>GD.OR Total</b>					<b>6,361,920.31</b>
1	GD.WA	165320	GAS IMBALANCE-AVISTA LDC	GD	WA	(45,852.15)
1	<b>GD.WA Total</b>					<b>(45,852.15)</b>
<b>1 Total</b>						<b>37,017,752.78</b>
2	CD.AA	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	CA	160,521.10
2	CD.AA	144600	ACCUMULATED RETAIL REINSTATEME	GD	CA	(80,198.40)
2	CD.AA	144700	ACCUMULATED RETAIL RECOVERIES	GD	CA	(61,131.61)

Summary

1.03-6

Avista Corp

Summary - Working Capital (Not Combined)

For the Twelve Month Period Ended December 31, 2014 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
2	CD.AA	144990	ACC PROV FOR UNCOLLECTIBLES-RE	CD	AA	(45,300,686.02)
2	CD.AA	190810	ADFIT BAD DEBT RESERVE & WRITE	CD	AA	1,650,865.19
<b>2</b>	<b>CD.AA Total</b>					<b>(43,630,629.74)</b>
2	CD.ID	144200	ACCUMULATED RETAIL WRITE-OFFS	CD	ID	18,012,527.86
2	CD.ID	144600	ACCUMULATED RETAIL REINSTATEME	CD	ID	(5,090,075.91)
2	CD.ID	144700	ACCUMULATED RETAIL RECOVERIES	CD	ID	(2,608,397.00)
2	CD.ID	242400	STATE COMMISSION FEE ACCRUED	CD	ID	(87,753.52)
<b>2</b>	<b>CD.ID Total</b>					<b>10,226,301.43</b>
2	CD.WA	144200	ACCUMULATED RETAIL WRITE-OFFS	CD	WA	40,779,836.55
2	CD.WA	144600	ACCUMULATED RETAIL REINSTATEME	CD	WA	(11,147,492.30)
2	CD.WA	144700	ACCUMULATED RETAIL RECOVERIES	CD	WA	(5,466,912.80)
2	CD.WA	242400	STATE COMMISSION FEE ACCRUED	CD	WA	273,244.18
2	CD.WA	242770	LOW INCOME ENERGY ASSIST	CD	WA	(1,211,899.75)
<b>2</b>	<b>CD.WA Total</b>					<b>23,226,775.88</b>
2	ED.AN	144030	ACC PRV UNCOLL NET OF ACTUAL-D	ED	AN	(38,830.74)
2	ED.AN	144610	ACC PROV FOR UNCOLLECTIBLES-RE	ED	AN	537.77
2	ED.AN	190810	ADFIT BAD DEBT RESERVE & WRITE	ED	AN	(188.62)
<b>2</b>	<b>ED.AN Total</b>					<b>(38,481.59)</b>
2	ED.WA	144030	ACC PRV UNCOLL NET OF ACTUAL-D	ED	WA	0.00
2	ED.WA	242770	LOW INCOME ENERGY ASSIST	ED	WA	(2,303,142.76)
<b>2</b>	<b>ED.WA Total</b>					<b>(2,303,142.76)</b>
2	GD.AA	144610	ACC PROV FOR UNCOLLECTIBLES-RE	GD	AA	0.00
<b>2</b>	<b>GD.AA Total</b>					<b>0.00</b>
2	GD.AN	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	AN	(7,009.32)
<b>2</b>	<b>GD.AN Total</b>					<b>(7,009.32)</b>
2	GD.WA	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	WA	(6.34)
<b>2</b>	<b>GD.WA Total</b>					<b>(6.34)</b>
<b>2 Total</b>						<b>(12,526,192.44)</b>
4	CD.AA	131100	CASH-US BANK	ZZ	ZZ	2,288,829.22
4	CD.AA	131110	CASH-WELLS FARGO	ZZ	ZZ	(2,656,306.30)
4	CD.AA	131120	CASH-PAYROLL	ZZ	ZZ	(320,102.75)
4	CD.AA	131140	CASH-WORKERS COMPENSATION	ZZ	ZZ	(29,742.96)
4	CD.AA	131170	CASH - AM&D (METALFX)	ZZ	ZZ	0.00
4	CD.AA	131400	CASH - CANADIAN ACCOUNT (USD)	ZZ	ZZ	22,268.78
4	CD.AA	134100	SPECIAL DEPOSITS-INTEREST RATE	ZZ	ZZ	9,166,666.67
4	CD.AA	134101	SPECIAL DEPOSITS-IR SWAP CONTRA	ZZ	ZZ	(8,980,833.33)

Summary

1.03-7

Avista Corp

Summary - Working Capital (Not Combined)  
 For the Twelve Month Period Ended December 31, 2014 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.	Account Svc.	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	CD.AA	134120	OTHER SPECIAL DEPOSITS - NEWED	ZZ	ZZ	7,325,977.00
4	CD.AA	134122	OTHER SPECIAL DEPOSITS - MIZUH	ZZ	ZZ	3,420,320.55
4	CD.AA	135100	WORKING FUNDS-EMPLOYEE	ZZ	ZZ	0.00
4	CD.AA	135400	WORKING FUND-REAL ESTATE DEPT	ZZ	ZZ	10,000.00
4	CD.AA	135430	WORKING FUND-FLEET MANAGEMENT	ZZ	ZZ	5,000.00
4	CD.AA	136000	TEMPORARY CASH INVESTMENTS	ZZ	ZZ	7,665,254.42
4	CD.AA	136300	TEMP CASH INVEST-AFS SECURITIE	ZZ	ZZ	0.00
4	CD.AA	142100	CUST ACCT REC-RETAIL SERVICE	ZZ	ZZ	63,838,658.07
4	CD.AA	142350	CUST ACCT REC- NET PRESENTATIO	ZZ	ZZ	(4,159,145.26)
4	CD.AA	143020	GST	ZZ	ZZ	3,543,266.93
4	CD.AA	143025	HST	ZZ	ZZ	0.00
4	CD.AA	143050	OTHER ACCT REC-RETIREE DEDUCTI	ZZ	ZZ	(159,104.95)
4	CD.AA	143200	OTHER ACCT REC-OTHER MISC	ZZ	ZZ	69,235.77
4	CD.AA	143390	OTHER ACCT REC-WILMINGTON TRUS	ZZ	ZZ	4,595.66
4	CD.AA	143500	OTHER ACCT REC-MISCELLANEOUS	ZZ	ZZ	1,285,916.37
4	CD.AA	143510	CSS ACCOUNTS RECEIVABLES	ZZ	ZZ	0.00
4	CD.AA	143550	OTHER ACCT REC-DAMAGE CLAIMS	ZZ	ZZ	593,408.17
4	CD.AA	143900	OTHER ACCT REC-DEVELOPERS PROM	ZZ	ZZ	6,822.15
4	CD.AA	154100	PLANT MATERIALS & OPER SUPPLIE	ZZ	ZZ	24,717,855.76
4	CD.AA	154500	SUPPLY CHAIN RECEIVING INVENTO	ZZ	ZZ	4,322.61
4	CD.AA	154550	SUPPLY CHAIN AVERAGE COST VARI	ZZ	ZZ	(1,189.72)
4	CD.AA	154560	SUPPLY CHAIN INVOICE PRICE VAR	ZZ	ZZ	(245.06)
4	CD.AA	163000	STORES EXPENSE UNDISTRIBUTED	ZZ	ZZ	0.00
4	CD.AA	163200	STORES EXPENSE-SUPPLY CHAIN IN	ZZ	ZZ	4,549.66
4	CD.AA	165100	PREPAYMENTS-PREPAID INSURANCE	ZZ	ZZ	2,783,302.34
4	CD.AA	165110	PREPAYMENTS-MISC	ZZ	ZZ	10,739.67
4	CD.AA	165150	PREPAYMENTS-PREPAID LICENSE FE	ZZ	ZZ	4,465,176.91
4	CD.AA	165180	PREPAYMENTS-CUSTOMER BILLING S	ZZ	ZZ	50,180.04
4	CD.AA	165190	RESOURCE DEFERRED OPT EXPENSE	ZZ	ZZ	179,668.97
4	CD.AA	165191	RESOURCE DEFERRED OPT EXPENSE	ZZ	ZZ	(1,055,676.04)
4	CD.AA	165200	PREPAYMENTS-POSTAGE METERS	ZZ	ZZ	75,835.35
4	CD.AA	165550	PREPAYMENTS-WILMINGTON TRUST	ZZ	ZZ	0.00
4	CD.AA	171000	INTEREST & DIVIDENDS RECEIVABL	ZZ	ZZ	37,891.60
4	CD.AA	172500	RENTS RECEIVABLE-MISCELLANEOUS	ZZ	ZZ	248,283.48
4	CD.AA	172510	RENTS RECEIVABLE-ACCRUED	ZZ	ZZ	1,443,344.83
4	CD.AA	184260	PAYROLL BENEFITS CLEARING	ZZ	ZZ	11,155.21

Summary

1,03-8

Avista Corp

Summary - Working Capital (Not Combined)

For the Twelve Month Period Ended December 31, 2014 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.	Account Svc.	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	CD.AA	184270	PAYROLL TAXES CLEARING	ZZ	ZZ	(342,114.31)
4	CD.AA	186180	PREPAID AIRPLANE LEASE EXPENSE	ZZ	ZZ	100,154.51
4	CD.AA	186205	PLANT ALLOC OF CLEARING JOURNA	ZZ	ZZ	2,378,271.49
4	CD.AA	186400	MISC DEFERRED DEBITS TREASURY	CD	AA	1,863.29
4	CD.AA	190150	ADFIT FAS87 UNFUNDED PENSION	CD/ZZ	AA/AN/ZZ	(26,486,398.12)
4	CD.AA	190830	ADFIT PAID TIME OFF	CD	AA	3,729,793.83
4	CD.AA	228210	PAYMENT/REFUND INJURY & DAMAGE	ZZ	ZZ	0.00
4	CD.AA	228300	ACCUM PROV FAS106 POST RET MED	ZZ	ZZ	(11,995,988.82)
4	CD.AA	228320	ACCUM PROV FAS87 ACCUM PEN COS	ZZ	ZZ	91,474,592.79
4	CD.AA	228330	HRA - RETIREE	ZZ	ZZ	(7,168,720.75)
4	CD.AA	228335	HRA - ACTIVE EMPLOYEES	ZZ	ZZ	(1,073,035.23)
4	CD.AA	228340	ACCUM PROV MED CLAIMS PAYABLE	ZZ	ZZ	(2,814,240.85)
4	CD.AA	232100	ACCTS PAY-GENERAL	ZZ	ZZ	(2,012,348.10)
4	CD.AA	232120	ACCTS PAY-PAYROLL OTHER	ZZ	ZZ	(328,157.05)
4	CD.AA	232135	ACCTS PAY-LDC GAS BROKER FEES	CD	AA	0.00
4	CD.AA	232160	ACCTS PAY-STAMPS	ZZ	ZZ	768.28
4	CD.AA	232200	ACCTS PAY-VOUCHERS	ZZ	ZZ	(12,147,242.81)
4	CD.AA	232300	ACCTS PAY-PAYROLL	ZZ	ZZ	(3,880,413.75)
4	CD.AA	232350	ACCTS PAY-NET PRESENTATION AC	ZZ	ZZ	4,159,145.26
4	CD.AA	232370	LIABILITY AWARD INCENTIVE ACCR	ZZ	ZZ	(999,279.69)
4	CD.AA	232380	ACCTS PAY-EMPLOYEE INCENTIVE P	ZZ	ZZ	(8,962,304.33)
4	CD.AA	232390	ACCTS PAY-SEVERANCE ACCRUAL	ZZ	ZZ	0.00
4	CD.AA	232400	ACCTS PAY-UNCLAIMED FUNDS	ZZ	ZZ	(91,205.88)
4	CD.AA	232650	ACCTS PAY-RESOURCE ACCOUNTING	ZZ	ZZ	(170,002.66)
4	CD.AA	232670	ACCTS PAY-RESOURCE TRANS FEE	ZZ	ZZ	0.00
4	CD.AA	232800	CUSTOMER REFUNDS PAYABLE-CSS	ZZ	ZZ	4,134.56
4	CD.AA	232820	CUSTOMER REFUNDS PAYABLE-CCB	ZZ	ZZ	0.00
4	CD.AA	236000	TAXES ACCRUED-FEDERAL	ZZ	ZZ	4,406,292.63
4	CD.AA	236050	TAXES ACCRUED - STATE	ZZ	ZZ	(5,014,551.11)
4	CD.AA	236100	TAXES OTHER THAN INC-WA/ID & O	ZZ	ZZ	(2,092.81)
4	CD.AA	236500	USE TAX ACCRUAL	ZZ	ZZ	(90,839.49)
4	CD.AA	237100	INTEREST ACCRUED - LT DEBT	ZZ	ZZ	(19,479,410.73)
4	CD.AA	237200	INTEREST ACCRUED - OTHER LIABI	ZZ	ZZ	(139,463.78)
4	CD.AA	237210	INTEREST ACCRUED - CUST DEPOSI	ZZ	ZZ	(1,771.64)
4	CD.AA	241000	PAYROLL TAX PAYABLE	ZZ	ZZ	(316,892.69)
4	CD.AA	241200	SALES TAX PAYABLE	ZZ	ZZ	(10.57)

Summary

1.03-9

Avista Corp

Summary - Working Capital (Not Combined)

For the Twelve Month Period Ended December 31, 2014 - Average of Monthly Averages Basis

1.03-10

Allocation Factor	Assigned Svc.	Account Svc.	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	CD.AA	241300	DIRECTORS WA B&O TAXES PAYABLE	ZZ	ZZ	(9,295.80)
4	CD.AA	242050	MISC LIAB-MARGIN CALL DEPOSIT	ZZ	ZZ	(1,368,333.33)
4	CD.AA	242051	MISC LIAB-MARGIN CALL DEPOSIT CONTRA	ZZ	ZZ	0.00
4	CD.AA	242090	SETTLEMENT PAYABLE	ZZ	ZZ	(198,333.33)
4	CD.AA	242095	MISC LIAB-MIRABEAU ACCRUED REN	ZZ	ZZ	(34,913.89)
4	CD.AA	242200	MISC LIAB-AUDIT EXP ACC	ZZ	ZZ	260,648.64
4	CD.AA	242700	MISC LIAB-PAYROLL EQLZTN	ZZ	ZZ	(17,593,422.04)
4	CD.AA	242900	ACCTS PAYABLE INVENTORY ACCRUA	ZZ	ZZ	(138,748.68)
4	CD.AA	242910	ACCTS PAYABLE EXPENSE ACCRUAL-	ZZ	ZZ	(1,053,771.75)
4	CD.AA	283150	FAS 106-CURRENT	CD/ZZ	AA/ZZ	3,797,347.73
4	CD.AA	283152	FAS 106-CURRENT	CD	AA	330,279.81
4	CD.AA	283153	FAS 106-CURRENT	CD	AA	294,146.41
4	CD.AA	<b>Total</b>				<b>102,940,315.06</b>
4	CD.AN	232700	WA/ID-PROJECT SHARE	CD/ZZ	AA/ZZ	(22,927.17)
4	CD.AN	232710	WA/ID-GIFT CERTIFICATES	ZZ	ZZ	(23,979.35)
4	CD.AN	236220	WA/ID MOTOR VEHICLE TX - WASHI	ZZ	ZZ	0.00
4	CD.AN	<b>Total</b>				<b>(46,906.52)</b>
4	CD.ID	236100	TAXES OTHER THAN INC-WA/ID & O	CD	ID	(5,266.75)
4	CD.ID	241000	PAYROLL TAX PAYABLE	CD	ID	(1.42)
4	CD.ID	241200	SALES TAX PAYABLE	CD	ID	(111.52)
4	CD.ID	<b>Total</b>				<b>(5,379.69)</b>
4	CD.WA	236100	TAXES OTHER THAN INC-WA/ID & O	CD	WA	(16,768.38)
4	CD.WA	236500	TAXES OTHER THAN INC-WA/ID & O	CD	WA	0.00
4	CD.WA	241000	PAYROLL TAX PAYABLE	CD	WA	(128.46)
4	CD.WA	241200	SALES TAX PAYABLE	CD	WA	789.42
4	CD.WA	242780	AVISTA GRANTS ENG SUSTAIN WSU-	CD	WA	(63,986.44)
4	CD.WA	242790	MISC LIAB-MOBIUS	CD	WA	(150,000.00)
4	CD.WA	<b>Total</b>				<b>(230,093.86)</b>
4	ED.AN	190200	ADFIT INJURY AND DAMAGE	ED	AN	61,318.62
4	ED.AN	228200	ACCUM PROV FOR INJURY & DAMAGE	ED	AN	(9,911,943.60)
4	ED.AN	232135	ACCTS PAY-LDC GAS BROKER FEES	ED	AN	24.28
4	ED.AN	242300	MISC LIAB-FERC ADMIN FEE ACC	ED	AN	(858,869.67)
4	ED.AN	242310	MISC LIAB-FERC ELEC ADMIN CHG	ED	AN	(179,432.00)
4	ED.AN	<b>Total</b>				<b>(10,888,902.37)</b>
4	ED.ID	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	ID	2,434,648.74
4	ED.ID	283150	FAS 106-CURRENT	ED	ID	(21.08)



Avista Corp

Summary - Working Capital (Not Combined)  
 For the Twelve Month Period Ended December 31, 2014 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	ED.ID Total					2,434,627.66
4	ED.MT	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	MT	1,874.86
4	ED.MT Total					1,874.86
4	ED.WA	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	WA	7,300,220.00
4	ED.WA	283150	FAS 106-CURRENT	ED	WA	(17.86)
4	ED.WA Total					7,300,202.14
4	GD.AA	142510	CUST ACCT REC-UNBILLED REV GAS	ZZ	ZZ	17,263,637.79
4	GD.AA	142600	CUST ACCT REC-RESALE GAS	ZZ	ZZ	13,507,560.03
4	GD.AA	232130	ACCTS PAY-GAS SUPPLY TRANSACTI	ZZ	ZZ	(30,265,952.89)
4	GD.AA	232135	ACCTS PAY-LDC GAS BROKER FEES	ZZ	ZZ	(30.85)
4	GD.AA	232140	ACCTS PAY-GAS RESEARCH INSTITU	ZZ	ZZ	20,954.09
4	GD.AA	232545	ACCTS PAY-JACKSON PRAIRIE STOR	ZZ	ZZ	(284,676.94)
4	GD.AA Total					241,491.23
4	GD.AN	190200	ADFIT INJURY AND DAMAGE	GD	AN	14,755.11
4	GD.AN	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	AN	(3,673,242.97)
4	GD.AN Total					(3,658,487.86)
4	GD.ID	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	ID	1,405,586.01
4	GD.ID Total					1,405,586.01
4	GD.WA	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	WA	2,224,456.96
4	GD.WA	241200	SALES TAX PAYABLE	GD	WA	0.00
4	GD.WA	242770	LOW INCOME ENERGY ASSIST	GD	WA	819,765.73
4	GD.WA	283150	FAS 106-CURRENT	GD	WA	20.62
4	GD.WA Total					3,044,243.31
4	Total					102,538,569.97
20	ED.ID	236100	TAXES OTHER THAN INC-WA/ID & O	ED	ID	(4,598,342.46)
20	ED.ID Total					(4,598,342.46)
20	ED.MT	236100	TAXES OTHER THAN INC-WA/ID & O	ED	MT	(5,556,825.96)
20	ED.MT Total					(5,556,825.96)
20	ED.OR	236100	TAXES OTHER THAN INC-WA/ID & O	ED	OR	216,391.32
20	ED.OR Total					216,391.32
20	ED.WA	236100	TAXES OTHER THAN INC-WA/ID & O	ED	WA	(13,553,703.48)
20	ED.WA Total					(13,553,703.48)
20	GD.ID	236100	TAXES OTHER THAN INC-WA/ID & O	GD	ID	(1,535,404.80)
20	GD.ID Total					(1,535,404.80)
20	GD.OR	236100	TAXES OTHER THAN INC-WA/ID & O	GD	OR	(322,013.90)
20	GD.OR Total					(322,013.90)

1.03-11

1.03-12

**Avista Corp**  
**Summary - Working Capital (Not Combined)**  
**For the Twelve Month Period Ended December 31, 2014 - Average of Monthly Averages Basis**

Allocation Factor	Assigned Svc.	Account Svc.	Account Description	Input Svc	Input Jur	Sum Averaged Amount
20	GD.WA	236100	TAXES OTHER THAN INC-WA/ID & O	GD	WA	(3,722,422.14)
<b>20</b>	<b>GD.WA</b>	<b>Total</b>				<b>(3,722,422.14)</b>
<b>20 Total</b>						<b>(29,072,321.42)</b>
<b>Grand Total</b>						<b>\$97,957,808.89</b>

**Avista Corporation**  
**Working Capital - Summary**

**For the Twelve Month Period Ended December 31, 2014 - Average of Monthly Averages Basis**

Proposed W/C Line	W/C Description	Amount
2	Common Equity	(1,418,985,556)
3	Trust Originated Preferred Securities	(51,547,000)
4	Long-Term Debt	(1,294,295,368)
5	Unamortized Debt Expense & Reacq. Gain/Loss	28,698,777
6	Current Portion Long Term Debt	-
7	Notes Payable - Current	(62,708,333)
13	Electric Utility Plant	3,291,602,597
14	Electric Accumulated Depreciation	(1,173,326,402)
15	Gas Utility Plant	861,067,184
16	Gas Accumulated Depreciation	(290,981,634)
19	Common Plant	284,863,856
20	Common Accumulated Depreciation	(82,773,816)
20.1	Plant DFIT	(513,760,402)
20.3	Other Rate Base, net of DFIT	33,929,014
21	Customer Deposits and Advances	(857,352)
22	Accumulated Deferred Taxes	(1,169,837)
23	Other Regulatory Assets/Liabilities	(19,467,808)
24	Unrecovered Purchased Gas Costs - PGA	(3,605,442)
24.5	Unrecovered Power Costs - ERM/PCA	8,571,691
25	Conservation Programs	4,154,475
26	Provision for Pensions	(4,181,079)
26.1	Pension	-
26.2	SERP	(12,536,214)
26.3	Life Ins	(2,654,875)
26.4	Retiree Medical, HRA	-
33	Electric and Gas Construction Work in Process	184,653,434
34	Preliminary Surveys	508,820
39	Non-Utility Property	4,636,360
40	Investment in Subsidiaries	171,520,553
41	Other Investments & FAS 133	12,080,397
42	Other Special Funds	(1,191)
43	Special Deposits and Temporary Investments	2,188
44	Misc. Deferred Charges / Other Deferred Credits Net	(2,439,026)
45	Receivable/Payable Associated Co.-Net	(71,006,549)
46	Derivative Assets/Liabilities Net	29,708,873
47	Accumulated Deferred Federal Income Tax	(6,740,995)
48	FAS 109 Regulatory Asset/Liability Net	-
49	Other Accounts and Notes Receivable	-
50	Other Current and Accrued Liabilities	(917,153)
90	Airplane (Net to Zero)	-
91	Other (Net to Zero)	-
<b>Grand Total</b>		<b>(97,957,813)</b>

**Special Accounts**

1.03-14

**Avista Corporation  
Working Capital - Summary**

**For the Twelve Month Period Ended December 31, 2014 - Average of Monthly Averages Basis**

<b>Proposed W/C Line</b>	<b>W/C Description</b>	<b>Amount</b>
105000	PLANT HELD FOR FUTURE USE - ELECTRIC	4,773,791
105000	PLANT HELD FOR FUTURE USE - GAS	192,668
164100	GAS STORED UNDERGND-408AVA-JP	16,740,048
164105	GAS STORED UNDERGND-403NWPL-JP	184,935
123010	INVESTMENT IN AVISTA CAPITAL	11,547,000



2.01

AVISTA UTILITIES  
WASHINGTON ELECTRIC RESULTS -CBR  
TWELVE MONTHS ENDED DECEMBER 31, 2014  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate B & O Taxes
	Adjustment Number	2.01
	Workpaper Reference	E-EBO
REVENUES		
1	Total General Business	(\$17,685)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(17,685)
5	Other Revenue	(13)
6	Total Electric Revenue	(17,698)
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(17,602)
16	Total Distribution	(17,602)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(17,602)
25	OPERATING INCOME BEFORE FIT	(96)
FEDERAL INCOME TAX		
26	Current Accrual	(34)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$62)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDIT'S	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

**AVISTA UTILITIES  
ELIMINATE B & O TAXES  
TWELVE MONTHS ENDED DECEMBER 31, 2014  
ELECTRIC**

		<u>Washington</u>
Expense per Account 408.12	E-EBO-5	17,690,449.95 ✓
Adjustments to 408120		<u>0.00</u>
Expense per Account 408.12 (Results Report E-OTX-12A)		<u>17,690,449.95</u>
Excise Tax exemption for Tribal members on Tribal land per WAC 458-20-192	E-EBO-2	(88,478.97) ✓
B&O Taxes Collected through Schedule 58 and 58A	E-EBO-2	<u>17,697,492.31</u> ✓
<b>Net Impact on NOI Before FIT</b> (before ID SIT)		<b><u>(95,521.33)</u></b>
		<b><u>(17,601,971)</u></b>

For WA this adjustment eliminates the impact of Schedule 58 and WA Sch 58A from both revenues & expense.

Prep by: SSDate: 03-20-2015Mgr. Review: fma

**AVISTA UTILITIES  
B & O TAX COLLECTED  
TWELVE MONTHS ENDED DECEMBER 31, 2014  
ELECTRIC**

DESCRIPTION	CLASS		Schedule 58		Schedule 58A (1)	12ME 12/14 Total
<b>WASHINGTON-E6</b>						
<b>GENERAL BUSINESS</b>						
Residential	1	E-EBO-3	7,764,339.21	E-EBO-4	(46,839.31)	7,717,499.90
Commercial	21	E-EBO-3	9,031,213.15	E-EBO-4	(40,158.41)	8,991,054.74
Industrial-Firm-Misc	31	E-EBO-3	737,578.60	E-EBO-4	0.00	737,578.60
-Firm-Pumping	39	E-EBO-3	9,866.28	E-EBO-4	(897.05)	8,969.23
Street Lighting	51	E-EBO-3	230,064.92	E-EBO-4	(584.20)	229,480.72
Total General Business			17,773,062.16		✓ (88,478.97)	<b>\$ 17,684,583</b> ✓
<b>OTHER REVENUES</b>						
-Theft of Service	18		0.00		0.00	0.00
-Energy Exchanger	61-63		0.00		0.00	0.00
-Service Revenue	83	E-EBO-3	0.00		0.00	0.00
-Rent Electric Prop.	85	E-EBO-3	12,909.12		0.00	12,909.12
Total Other Revenues			12,909.12		0.00	<b>\$ 12,909</b> ✓
<b>TOTAL</b>			17,785,971.28		✓ (88,478.97)	17,697,492.31 ✓
(2) Reverse Interdepartmental	80	E-EBO-3	157.38		E-EBO-3	157.38 ✓

(1) Schedule 58A reflects refunded WA excise tax embedded in rates to tribal members on tribal land per WAC 458-20-192. This amount needs to be added back to the excise tax expense to offset the elimination of the refund.

(2) Interdepartmental revenues are not subject to B&O taxes and any entries in the revenue runs are due to errors in the revenue system and the amounts should be reversed. They are not included in the expense accrual.


source: Revenue Runs

Prep by: *JS*



Attachment No. 201

Worksheet Ref: E-EB03

2.01-3  
  
 Prep by: JMS  
 Mgr. Review: JMS

Electric Revenue Meters Report by Location Twelve Months Ended for Report Date : Revenue Class : %

Rate Schedule Num:058

State Cde	Frac Acct	Revenue Class	201401	201402	201403	201404	201405	201406	201407	201408	201409	201410	201411	201412	12 Month Total
WA	440000	01 RESIDENTIAL	922,959.22	833,989.98	792,266.38	605,796.53	549,757.16	476,306.83	503,540.75	617,281.18	604,570.26	480,176.52	542,165.96	803,858.46	7,764,339.21
	442200	Z1 FIRM COMMERCIAL	782,823.37	787,229.72	730,841.91	681,147.17	707,360.77	711,864.31	747,573.37	827,190.36	847,043.38	746,512.76	716,351.75	786,962.85	9,031,213.16
	442300	31 FIRM INDUSTRIAL	90,536.09	81,281.76	58,130.97	59,255.41	59,854.97	60,463.66	60,695.95	65,904.81	67,655.99	61,490.23	61,482.11	80,117.15	737,978.80
	444000	39 FIRM-PUMPING-IRRIGATION ONLY	438.77	350.45	414.43	353.27	1,197.24	1,197.24	1,450.20	1,648.17	1,488.31	1,072.86	467.77	285.28	9,868.28
	448000	51 LIGHTING-PUBLIC STREET AND HWAY	18,748.75	18,024.24	19,017.02	19,242.99	19,246.95	19,250.32	19,273.19	19,268.74	19,269.38	19,273.30	19,269.78	19,236.66	230,064.32
	454000	80 INTERDEPARTMENT REVENUE	-	-	-	0	0	0	0	1.3	39.02	39.02	39.02	39.02	157.38
	454000	85 MISC-RENT FROM ELECTRIC PROPERTY	1,075.76	1,075.76	1,075.76	1,075.76	1,075.76	1,075.76	1,075.76	1,075.76	1,075.76	1,075.76	1,075.76	1,075.76	12,908.12
<b>Total</b>			<b>1,796,581.96</b>	<b>1,702,541.89</b>	<b>1,602,736.47</b>	<b>1,376,871.13</b>	<b>1,337,783.06</b>	<b>1,359,859.52</b>	<b>1,335,519.02</b>	<b>1,532,271.74</b>	<b>1,641,425.11</b>	<b>1,319,631.45</b>	<b>1,340,802.15</b>	<b>1,640,188.16</b>	<b>17,796,123.66</b>

2.01

2.01-4

Prep by: *[Signature]*  
Mgt. Review: *[Signature]*

Electric Revenue Meters Report by Location Twelve Months Ended for Report Date : 12/31/2014 , Revenue Class : %  
Rate Schedule Num058A

State Cdl	Perd	201401	201402	201403	201404	201405	201406	201407	201408	201409	201410	201411	201412	12 Month Total
WA	440000 01 RESIDENTIAL	-5,853.29	-8,003.86	-5,414.90	-3,964.70	-3,423.22	-2,816.80	-2,790.45	-2,808.60	-2,849.03	-2,732.66	-3,797.11	-4,386.57	(46,839.31) EERR2
	442200 21 FIRM COMMERC	-4,649.55	-4,511.34	-4,323.60	-3,192.84	-2,927.73	-2,504.41	-2,833.82	-2,733.94	-2,726.73	-2,397.79	-3,040.50	-4,324.06	(40,158.41) EERR2
	442300 38 FIRM-PUMPING	-87.37	-70.19	-66.75	-66.17	-75.10	-110.10	-134.92	-153.01	-157.94	-113.24	-76.46	-79.64	(897.05) EERR2
	444000 51 LIGHTING-PUBL	-63.47	-64.47	-65.18	-65.18	-65.18	-65.18	-65.18	-65.18	-65.18	-65.18	-65.18	-65.18	(584.20) EERR2
	<b>Total</b>	<b>(10,634.18)</b>	<b>(10,649.86)</b>	<b>(9,870.43)</b>	<b>(7,268.39)</b>	<b>(6,491.23)</b>	<b>(5,496.59)</b>	<b>(5,824.37)</b>	<b>(5,763.73)</b>	<b>(5,800.83)</b>	<b>(5,308.89)</b>	<b>(6,379.25)</b>	<b>(6,855.45)</b>	<b>(68,473.97)</b>

Date: 02-12-2015

2014 - Einnuae B&O Tax - CBR

Adjustment No. 2.01

Worksheet Ref. E-EBO-5

Transaction Analysis Selection: Accounting Period : '12ME062013', GI Ferc Account : '408120', Statind Parameter 1 : 'DL'

Ferc Accl Service	Jurisdiction	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408120 ED	ID	3,368,298.34	3,368,298.34	0.00	0.00
	WA	17,690,449.95	17,690,449.95	0.00	0.00
		<u>21,058,748.29</u>	<u>21,058,748.29</u>	<u>0.00</u>	<u>0.00</u>
GD	ID	1,297,418.08	0.00	1,297,418.08	0.00
	OR	3,340,347.30	0.00	0.00	3,340,347.30
	WA	6,009,595.99	0.00	6,009,595.99	0.00
		<u>10,647,361.37</u>	<u>0.00</u>	<u>7,307,014.07</u>	<u>3,340,347.30</u>
<b>Total</b>		<b><u>31,706,109.66</u></b>	<b><u>21,058,748.29</u></b>	<b><u>7,307,014.07</u></b>	<b><u>3,340,347.30</u></b>

Expense per Account 408.12 (Results Report E-OTX-124)

2.01-5

Prep by: JSF  
Mgr. Review: Jma

Date: 02-12-2015

AVISTA UTILITIES

RESULTS OF OPERATIONS  
**ELECTRIC TAXES OTHER THAN FIT**  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis

Report ID:  
**E-OTX-12A**

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	35,955	35,955	0	23,266	23,266	0	12,689	12,689
1	408140	State Kwh Generation Tax	0	1,614,011	1,614,011	0	1,044,427	1,044,427	0	569,584	569,584
1	408150	R&P Property Tax--Production	0	13,700,248	13,700,248	0	8,865,430	8,865,430	0	4,834,818	4,834,818
1	408180	R&P Property Tax--Transmission	0	4,985,370	4,985,370	0	3,226,033	3,226,033	0	1,759,337	1,759,337
1	409100	State Income Tax--Montana & Oregon	0	(487,530)	(487,530)	0	(315,481)	(315,481)	0	(172,049)	(172,049)
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			0	19,848,054	19,848,054	0	12,843,675	12,843,675	0	7,004,379	7,004,379
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	19,692,334	0	19,692,334	19,692,334	0	19,692,334	0	0	0
99	408120	Municipal Occupation & License Tax	21,058,748	0	21,058,748	17,690,450	0	17,690,450	3,368,298	0	3,368,298
99	408160	Miscellaneous State or Local Tax--WA & ID	213	0	213	0	0	0	213	0	213
99	408170	R&P Property Tax--Distribution	8,993,232	0	8,993,232	6,049,797	0	6,049,797	2,943,435	0	2,943,435
99	409100	State Income Tax--Idaho	377,935	0	377,935	0	0	0	377,935	0	377,935
<b>TOTAL DISTRIBUTION</b>			50,122,462	0	50,122,462	43,432,581	0	43,432,581	6,689,881	0	6,689,881
<b>TOTAL TAXES OTHER THAN FIT</b>			50,122,462	19,848,054	69,970,516	43,432,581	12,843,675	56,276,256	6,689,881	7,004,379	13,694,260

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.0000%	64.7100%	35.2900%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%	67.9000%	32.1000%
E-ALL	99	Not Allocated	0.0000%	0.0000%	0.0000%



AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2014  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Property Tax
	Adjustment Number	2,02
	Workpaper Reference	E-PT
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	(16)
12	Total Production & Transmission	(16)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	124
16	Total Distribution	124
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	108
25	OPERATING INCOME BEFORE FIT	(108)
FEDERAL INCOME TAX		
26	Current Accrual	(38)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$70)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

fma

	PAYMENTS MADE TO JURISDICTIONS FOR ELECTRIC					ALLOCATION			
	Washington	Idaho	Montana	Oregon	Colstrip	Total	Washington	Idaho	Total
<b>Actual Per Results</b>							64.71%	35.29%	
P/T:									
408150	2,699,639	1,272,326	7,332,046	2,480,841	1,538	13,786,390	8,921,173	4,865,217	13,786,390
408180	2,541,396	1,398,810	1,124,751	9,847		5,074,805	3,283,906	1,790,899	5,074,805
P/T Total	5,241,035	2,671,136	8,456,797	2,490,689	1,538	18,861,195	12,205,079	6,656,116	18,861,195
<b>Dist:</b>									
408170	6,054,399	3,122,127				9,176,526	6,054,399	3,122,127	9,176,526
<b>Actual Per Results</b>	11,295,434	5,793,263	8,456,797	2,490,689	1,538	28,037,721	18,259,478	9,778,243	28,037,721

<b>Current Period</b>		<b>Expense</b>	
	11,527,006	5,362,999	8,278,954
P/T:			
408150	2,754,985	1,177,831	7,177,856
408180	2,593,498	1,294,921	1,101,098
P/T	5,348,483	2,472,752	8,278,954
<b>Dist:</b>			
408170	6,178,523	2,890,247	9,068,770
	11,527,006	5,362,999	8,278,954
	18,367,162	9,537,396	27,904,558

<b>Adjustment</b>		<b>Expense</b>	
	55,346	(94,495)	(154,190)
P/T:			
408150	55,346	(94,495)	(154,190)
408180	52,102	(103,889)	(23,653)
P/T	107,448	(198,385)	(177,843)
<b>Dist:</b>			
408170	124,123	(231,880)	
	231,572	(430,264)	(177,843)
	124,123	(231,880)	(107,756)
	107,683	(240,847)	(133,163)

Prep by: RF 1st Review: gma  
 Date: 4/8/2015 Mgr. Review:

Service: ED Jurisdiction: WA

Ferc Acct	Accounting Period	Source Id	Journal Name	Transaction Amt SUM		Adjustments	Sum
				Dr Cr Code C	D		
408150	201401	GL	500-TAX OTHER THAN INC 201401 DJ USD		209,871.00		209,871.00
	201402	GL	500-TAX OTHER THAN INC 201402 DJ USD		209,871.00		209,871.00
	201403	GL	500-TAX OTHER THAN INC 201403 DJ USD		209,967.89	(96.89)	209,871.00
	201404	GL	500-TAX OTHER THAN INC 201404 DJ USD		247,382.23	(37,511.23)	209,871.00
	201405	GL	500-TAX OTHER THAN INC 201405 DJ USD		209,871.00		209,871.00
	201406	GL	500-TAX OTHER THAN INC 201406 DJ USD		209,871.00		209,871.00
	201407	GL	500-TAX OTHER THAN INC 201407 DJ USD		209,871.00		209,871.00
	201408	GL	500-TAX OTHER THAN INC 201408 DJ USD		209,871.00		209,871.00
	201409	GL	500-TAX OTHER THAN INC 201409 DJ USD		268,999.00		268,999.00
	201410	GL	500-TAX OTHER THAN INC 201410 DJ USD		271,051.17		271,051.17
	201411	GL	500-TAX OTHER THAN INC 201411 DJ USD		268,999.00		268,999.00
	201412	GL	500-TAX OTHER THAN INC 201412 DJ USD		211,621.55		211,621.55
Sum						(37,608.12)	2,699,638.72
408170	201401	GL	500-TAX OTHER THAN INC 201401 DJ USD		470,671.00		470,671.00
	201402	GL	500-TAX OTHER THAN INC 201402 DJ USD		470,671.00		470,671.00
	201403	GL	500-TAX OTHER THAN INC 201403 DJ USD		470,888.29	(217.29)	470,671.00
	201404	GL	500-TAX OTHER THAN INC 201404 DJ USD		554,796.59	(84,125.59)	470,671.00
	201405	GL	500-TAX OTHER THAN INC 201405 DJ USD		470,671.00		470,671.00
	201406	GL	500-TAX OTHER THAN INC 201406 DJ USD		470,671.00		470,671.00
	201407	GL	500-TAX OTHER THAN INC 201407 DJ USD		470,671.00		470,671.00
	201408	GL	500-TAX OTHER THAN INC 201408 DJ USD		470,671.00		470,671.00
	201409	GL	500-TAX OTHER THAN INC 201409 DJ USD		603,277.00		603,277.00
	201410	GL	500-TAX OTHER THAN INC 201410 DJ USD		607,879.36		607,879.36
	201411	GL	500-TAX OTHER THAN INC 201411 DJ USD		603,277.00		603,277.00
	201412	GL	500-TAX OTHER THAN INC 201412 DJ USD		474,597.87		474,597.87
Sum						(84,342.88)	6,054,399.23
408180	201401	GL	500-TAX OTHER THAN INC 201401 DJ USD		197,576.00		197,576.00
	201402	GL	500-TAX OTHER THAN INC 201402 DJ USD		197,576.00		197,576.00
	201403	GL	500-TAX OTHER THAN INC 201403 DJ USD		197,576.00		197,576.00
	201404	GL	500-TAX OTHER THAN INC 201404 DJ USD		232,889.91	(91.21)	197,484.79
	201405	GL	500-TAX OTHER THAN INC 201405 DJ USD		197,576.00	(35,313.91)	197,576.00
	201406	GL	500-TAX OTHER THAN INC 201406 DJ USD		197,576.00		197,576.00
	201407	GL	500-TAX OTHER THAN INC 201407 DJ USD		197,576.00		197,576.00
	201408	GL	500-TAX OTHER THAN INC 201408 DJ USD		197,576.00		197,576.00
	201409	GL	500-TAX OTHER THAN INC 201409 DJ USD		253,241.00		253,241.00
	201410	GL	500-TAX OTHER THAN INC 201410 DJ USD		255,172.96		255,172.96
	201411	GL	500-TAX OTHER THAN INC 201411 DJ USD		253,241.00		253,241.00
	201412	GL	500-TAX OTHER THAN INC 201412 DJ USD		199,224.57		199,224.57
Sum						(35,405.12)	2,541,396.32

11,295,434.27  
 11,452,790.39

Date Adjustment  
 201403 (96.89) Close out 2012 Thermal, Hydro, and Other Property Tax  
 201404 (37,511.23) WA 2013 Electric Thermal, Hydro, and Other Property Tax  
 201403 (217.29) Close out of 2012 Distribution Property Tax  
 201404 (84,125.59) WA 2013 Electric Distribution Property Tax  
 201403 (91.21) Close out 2012 Transmission Property Tax  
 201404 (35,313.91) WA 2013 Electric Transmission Property Tax

Prep by: *RF*  
 Date: 4/8/2015  
 1st Review: *Jma*  
 Mgr. Review: *Jma*



Service:ED Jurisdiction:ID

Ferc Acct	Accounting Period	Source Id	Journal Name	Dr Cr Code		Transaction Amt SUM	D	Adjustments	Sum
				C	D				
408150	201401	GL	500-TAX OTHER THAN INC 201401 DJ USD			-	108,101.00		108,101.00
	201402	GL	500-TAX OTHER THAN INC 201402 DJ USD			-	108,101.00		108,101.00
	201403	GL	500-TAX OTHER THAN INC 201403 DJ USD			-	192,191.36	(84,090.36)	108,101.00
	201404	GL	500-TAX OTHER THAN INC 201404 DJ USD			-	108,101.00		108,101.00
	201405	GL	500-TAX OTHER THAN INC 201405 DJ USD			-	108,101.00		108,101.00
	201406	GL	500-TAX OTHER THAN INC 201406 DJ USD			-	108,101.00		108,101.00
	201407	GL	500-TAX OTHER THAN INC 201407 DJ USD			-	108,101.00		108,101.00
	201408	GL	500-TAX OTHER THAN INC 201408 DJ USD			-	108,101.00		108,101.00
	201409	GL	500-TAX OTHER THAN INC 201409 DJ USD			-	76,081.00		76,081.00
	201410	GL	500-TAX OTHER THAN INC 201410 DJ USD			-	76,081.00		76,081.00
	201411	GL	500-TAX OTHER THAN INC 201411 DJ USD			-	76,081.00		76,081.00
	201412	GL	500-TAX OTHER THAN INC 201412 DJ USD			-	95,184.71		95,184.71
	Sum						-	1,272,326.07	
408170	201401	GL	500-TAX OTHER THAN INC 201401 DJ USD			-	268,269.00		268,269.00
	201402	GL	500-TAX OTHER THAN INC 201402 DJ USD			-	268,269.00		268,269.00
	201403	GL	500-TAX OTHER THAN INC 201403 DJ USD			-	446,961.01	(178,692.01)	268,269.00
	201404	GL	500-TAX OTHER THAN INC 201404 DJ USD			-	268,269.00		268,269.00
	201405	GL	500-TAX OTHER THAN INC 201405 DJ USD			-	268,269.00		268,269.00
	201406	GL	500-TAX OTHER THAN INC 201406 DJ USD			-	268,269.00		268,269.00
	201407	GL	500-TAX OTHER THAN INC 201407 DJ USD			-	268,269.00		268,269.00
	201408	GL	500-TAX OTHER THAN INC 201408 DJ USD			-	268,269.00		268,269.00
	201409	GL	500-TAX OTHER THAN INC 201409 DJ USD			-	188,806.00		188,806.00
	201410	GL	500-TAX OTHER THAN INC 201410 DJ USD			-	188,806.00		188,806.00
	201411	GL	500-TAX OTHER THAN INC 201411 DJ USD			-	188,806.00		188,806.00
	201412	GL	500-TAX OTHER THAN INC 201412 DJ USD			-	230,864.96		230,864.96
	Sum						-	3,122,126.97	
408180	201401	GL	500-TAX OTHER THAN INC 201401 DJ USD			-	119,506.00		119,506.00
	201402	GL	500-TAX OTHER THAN INC 201402 DJ USD			-	119,506.00		119,506.00
	201403	GL	500-TAX OTHER THAN INC 201403 DJ USD			-	207,100.12	(87,594.12)	119,506.00
	201404	GL	500-TAX OTHER THAN INC 201404 DJ USD			-	119,506.00		119,506.00
	201405	GL	500-TAX OTHER THAN INC 201405 DJ USD			-	119,506.00		119,506.00
	201406	GL	500-TAX OTHER THAN INC 201406 DJ USD			-	119,506.00		119,506.00
	201407	GL	500-TAX OTHER THAN INC 201407 DJ USD			-	119,506.00		119,506.00
	201408	GL	500-TAX OTHER THAN INC 201408 DJ USD			-	119,506.00		119,506.00
	201409	GL	500-TAX OTHER THAN INC 201409 DJ USD			-	84,108.00		84,108.00
	201410	GL	500-TAX OTHER THAN INC 201410 DJ USD			-	84,108.00		84,108.00
	201411	GL	500-TAX OTHER THAN INC 201411 DJ USD			-	84,108.00		84,108.00
	201412	GL	500-TAX OTHER THAN INC 201412 DJ USD			-	102,844.06		102,844.06
	Sum						-	1,398,810.18	

5,793,263.22

Date Adjustment  
 201403 (84,090.36) Close out 2012 Hydro and Other Property Tax  
 201403 (178,692.01) Close out 2012 Distribution Property Tax  
 201403 (87,594.12) Close out 2012 Transmission Property Tax

Prep by: RF 1st Review: ma  
 Date: 4/8/2015 Mgr. Review:

2.02-4

Service:ED Jurisdiction:MT

Ferc. Acct	Accounting Period	Source Id	Journal Name	Transaction Amt SUM		Adjustments	Sum
				Dr Cr Code	C		
408150	201401	GL	500-TAX OTHER THAN INC 201401 DJ USD		-	645,689.00	645,689.00
	201402	GL	500-TAX OTHER THAN INC 201402 DJ USD		-	645,689.00	645,689.00
	201403	GL	500-TAX OTHER THAN INC 201403 DJ USD		-	646,062.37	645,689.00
	201404	GL	500-TAX OTHER THAN INC 201404 DJ USD		-	645,689.00	645,689.00
	201405	GL	500-TAX OTHER THAN INC 201405 DJ USD		-	645,689.00	645,689.00
	201406	GL	500-TAX OTHER THAN INC 201406 DJ USD		-	645,689.00	645,689.00
	201407	GL	500-TAX OTHER THAN INC 201407 DJ USD		-	645,689.00	645,689.00
	201408	GL	500-TAX OTHER THAN INC 201408 DJ USD		-	645,689.00	645,689.00
	201409	GL	500-TAX OTHER THAN INC 201409 DJ USD		-	503,096.00	503,096.00
	201410	GL	500-TAX OTHER THAN INC 201410 DJ USD		-	503,096.00	503,096.00
	201411	GL	500-TAX OTHER THAN INC 201411 DJ USD		-	503,096.00	503,096.00
	201412	GL	500-TAX OTHER THAN INC 201412 DJ USD		-	657,246.00	657,246.00
Sum					7,332,419.37	7,332,046.00	
408180	201401	GL	500-TAX OTHER THAN INC 201401 DJ USD		-	99,050.00	99,050.00
	201402	GL	500-TAX OTHER THAN INC 201402 DJ USD		-	99,050.00	99,050.00
	201403	GL	500-TAX OTHER THAN INC 201403 DJ USD		-	99,107.28	99,050.00
	201404	GL	500-TAX OTHER THAN INC 201404 DJ USD		-	99,050.00	99,050.00
	201405	GL	500-TAX OTHER THAN INC 201405 DJ USD		-	99,050.00	99,050.00
	201406	GL	500-TAX OTHER THAN INC 201406 DJ USD		-	99,050.00	99,050.00
	201407	GL	500-TAX OTHER THAN INC 201407 DJ USD		-	99,050.00	99,050.00
	201408	GL	500-TAX OTHER THAN INC 201408 DJ USD		-	99,050.00	99,050.00
	201409	GL	500-TAX OTHER THAN INC 201409 DJ USD		-	77,176.00	77,176.00
	201410	GL	500-TAX OTHER THAN INC 201410 DJ USD		-	77,176.00	77,176.00
	201411	GL	500-TAX OTHER THAN INC 201411 DJ USD		-	77,176.00	77,176.00
	201412	GL	500-TAX OTHER THAN INC 201412 DJ USD		-	100,823.00	100,823.00
Sum					1,124,808.28	1,124,751.00	

8,456,797.00

Date Adjustment  
 201403 (373.37) Close out 2012 Hydro/Thermal Property Tax  
 201403 (57.28) Close out 2012 Transmission Property Tax

Prep by: RF 1st Review: Jma  
 Date: 4/8/2015 Mgr. Review:

2.025

Service:ED Jurisdiction:AN

Ferc Acct	Accounting Period	Source Id	Journal Name	Transaction Amt SUM		Sum
				Dr Cr Code	D	
408150	201401	GL	401-COL EXP 201401 DJ USD		(1,083.26)	(1,083.26)
	201402	GL	401-COL EXP 201402 DJ USD		-	241.96
	201403	GL	401-COL EXP 201403 DJ USD		-	230.50
	201404	GL	401-COL EXP 201404 DJ USD		-	241.96
	201405	GL	401-COL EXP 201405 DJ USD		-	241.96
	201406	GL	401-COL EXP 201406 DJ USD		-	241.96
	201407	GL	401-COL EXP 201407 DJ USD		-	241.96
	201408	GL	401-COL EXP 201408 DJ USD		-	241.96
	201409	GL	401-COL EXP 201409 DJ USD		-	241.96
	201410	GL	401-COL EXP 201410 DJ USD		-	245.52
	201411	GL	401-COL EXP 201411 DJ USD		-	241.96
	201412	GL	401-COL EXP 201412 DJ USD		-	209.16
Sum				(1,083.26)	2,620.86	1,537.60
Sum				(1,083.26)	2,620.86	1,537.60

Prep by: Rib 1st Review: ana  
 Date: 4/8/2015 Mgr. Review: ana

Service:ED Jurisdiction:OR

		0		Transaction Amt SUM		Sum	
Ferc Acct	Accounting Period	Source Id	Journal Name	Dr Cr Code	D		
408150	201401	GL	500-TAX OTHER THAN INC 201401 DJ USD			170,278.23	170,278.23
	201402	GL	500-TAX OTHER THAN INC 201402 DJ USD			170,278.23	170,278.23
	201403	GL	500-TAX OTHER THAN INC 201403 DJ USD			170,278.23	170,278.23
	201404	GL	500-TAX OTHER THAN INC 201404 DJ USD			170,278.23	170,278.23
	201405	GL	500-TAX OTHER THAN INC 201405 DJ USD			170,278.23	170,278.23
	201406	GL	500-TAX OTHER THAN INC 201406 DJ USD			170,278.22	170,278.22
	201407	GL	500-TAX OTHER THAN INC 201407 DJ USD			181,210.00	181,210.00
	201408	GL	500-TAX OTHER THAN INC 201408 DJ USD			181,210.00	181,210.00
	201409	GL	500-TAX OTHER THAN INC 201409 DJ USD			318,330.00	318,330.00
	201410	GL	500-TAX OTHER THAN INC 201410 DJ USD			318,330.00	318,330.00
	201411	GL	500-TAX OTHER THAN INC 201411 DJ USD			318,330.00	318,330.00
	201412	GL	500-TAX OTHER THAN INC 201412 DJ USD			141,762.00	141,762.00
	Sum					2,480,841.37	2,480,841.37
408180	201401	GL	500-TAX OTHER THAN INC 201401 DJ USD			759.17	759.17
	201402	GL	500-TAX OTHER THAN INC 201402 DJ USD			759.17	759.17
	201403	GL	500-TAX OTHER THAN INC 201403 DJ USD			759.17	759.17
	201404	GL	500-TAX OTHER THAN INC 201404 DJ USD			759.17	759.17
	201405	GL	500-TAX OTHER THAN INC 201405 DJ USD			759.17	759.17
	201406	GL	500-TAX OTHER THAN INC 201406 DJ USD			759.14	759.14
	201407	GL	500-TAX OTHER THAN INC 201407 DJ USD			776.00	776.00
	201408	GL	500-TAX OTHER THAN INC 201408 DJ USD			776.00	776.00
	201409	GL	500-TAX OTHER THAN INC 201409 DJ USD			1,198.00	1,198.00
	201410	GL	500-TAX OTHER THAN INC 201410 DJ USD			1,198.00	1,198.00
	201411	GL	500-TAX OTHER THAN INC 201411 DJ USD			1,198.00	1,198.00
	201412	GL	500-TAX OTHER THAN INC 201412 DJ USD			146.50	146.50
	Sum					9,847.49	9,847.49

2,490,688.86

Prep by: RF 1st Review: JMA  
 Date: 4/8/2015 Mgr. Review: JMA

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PROPERTY TAX ESTIMATES FOR 2014-2017 FORECAST for Rosemary - FINAL 2013, REVISED 2014 and 2015 - as of 9/9/2014		REVISED 2013	REVISE 2014 as of 9/9/2014
		Actual 2013	Estimate 2014
<b>SUMMARY:</b>			
<b>ELECTRIC:</b>			
WASHINGTON		9,502	11,527
EST ADJ TO WASH		5,359	5,353
IDAHO		8,163	8,279
MONTANA		9	11
OREGON - Transm line only		2,189	2,723
OREGON - Coyote Springs II			
<b>SUBTOTAL</b>		<b>25,223</b>	<b>27,903</b>
<b>GAS:</b>			
WASHINGTON		2,444	2,907
IDAHO		1,255	1,426
OREGON		2,137	2,406
OTHER		0	0
<b>SUBTOTAL</b>		<b>5,837</b>	<b>6,739</b>
<b>TOTAL EST TAX</b>		<b>31,059</b>	<b>34,642</b>
		ties to Don's #	



AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS - CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2014  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Uncollectible Expense
	Adjustment Number	2.03
	Workpaper Reference	E-UE
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	922
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	922
25	OPERATING INCOME BEFORE FIT	(922)
FEDERAL INCOME TAX		
26	Current Accrual	(323)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$599)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFTT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*JMA*

**AVISTA UTILITIES  
UNCOLLECTIBLES ADJUSTMENT  
TWELVE MONTHS ENDED DECEMBER 31, 2014**

**CALCULATION OF ADJUSTMENT:**

	<u>SYSTEM</u>	<u>WASHINGTON</u>	<u>IDAHO</u>
<b>ELECTRIC</b>			
Actual Net Write-offs (1)	3,575,629	✓ 2,728,774	✓ 846,855
Less:			
Accrual for Write-offs (2)	<u>2,751,684</u>	<u>✓ 1,806,315</u>	<u>✓ 945,369</u>
Equals			
Net Under (Over) Accrued	<u>823,945</u>	<u>922,459</u>	<u>(98,514)</u>
<b>GAS</b>			
Actual Net Write-offs (1)	1,124,606	✓ 880,715	✓ 243,891
Less:			
Accrual for Write-offs (2)	<u>1,716,000</u>	<u>✓ 1,138,772</u>	<u>✓ 577,228</u>
Equals			
Net Under (Over) Accrued	<u>(591,394)</u>	<u>(258,057)</u>	<u>(333,337)</u>

Notes:

- (1) Actual Net Write-offs from calculation below, "Allocation of Write-offs to Services."  
(2) Accrual for Write-offs from E-OPS and G-OPS Results of Operations reports, Account 904 totals.

**ALLOCATION OF WRITE-OFFS TO SERVICES:**

	<u>Sales to Ultimate Customers (1)</u> (a)	<u>Percent</u> (b)	<u>Allocated Net Write-offs (2)</u> (c)
<b>WASHINGTON TOTALS</b>			
Electric	✓ 509,755,453	75.600%	2,728,774
Gas	✓ 164,504,503	24.400%	880,715
Total	<u>674,259,956</u>	<u>100.000%</u>	<u>3,609,489</u> ✓
<b>IDAHO TOTALS</b>			
Electric	✓ 248,538,863	77.640%	846,855
Gas	✓ 71,575,449	22.360%	243,891
Total	<u>320,114,312</u>	<u>100.000%</u>	<u>1,090,746</u> ✓
<b>Total Company</b>	<u>994,374,268</u>		<u>4,700,235</u>

- (1) Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operations reports.  
(2) Allocated Write-offs from Account 144xxx Query.

	<u>Acct 144 Sub</u>	<u>Amount</u>	
<u>Washington</u>			
Write-Offs WA	200	✓ 5,384,671	C-UE-2
Reinstatements WA	600	✓ (842,338)	C-UE-2
Recoveries WA	700	✓ (932,844)	C-UE-2
		<u>3,609,489</u>	
<u>Idaho</u>			
Write-Offs ID	200	1,734,375	C-UE-2
Reinstatements ID	600	(377,754)	C-UE-2
Recoveries ID	700	(265,875)	C-UE-2
		<u>1,090,746</u>	
		<u>4,700,235</u>	0 check

Prep by: JSS 1st Review: Jma

Date: 02-13-2015

Mgr. Review: Jma



Jurisdiction:WA  
12ME 201412

Ferc Acct	Journal Name	Accounting	Transaction Amount
144200		SUM	
AVA CSSCAE 201401	CSS CAE Non-Revenue Ot	201401	232,525.64
AVA CSSCAE 201402	CSS CAE Non-Revenue Ot	201402	443,557.72
AVA CSSCAE 201403	CSS CAE Non-Revenue Ot	201403	480,645.12
AVA CSSCAE 201404	CSS CAE Non-Revenue Ot	201404	418,404.86
AVA CSSCAE 201405	CSS CAE Non-Revenue Ot	201405	597,753.96
AVA CSSCAE 201406	CSS CAE Non-Revenue Ot	201406	491,119.34
AVA CSSCAE 201407	CSS CAE Non-Revenue Ot	201407	685,149.53
AVA CSSCAE 201408	CSS CAE Non-Revenue Ot	201408	375,309.96
AVA CSSCAE 201409	CSS CAE Non-Revenue Ot	201409	492,319.79
AVA CSSCAE 201410	CSS CAE Non-Revenue Ot	201410	488,024.26
AVA CSSCAE 201411	CSS CAE Non-Revenue Ot	201411	927,558.81
Reverses "AVA CSSCAE 201411	CSS CAE Non-	201411	(618,372.54)
AVA CSSCAE 201412	CSS CAE Non-Revenue Ot	201412	390,674.23
			<u>5,384,670.68</u>

451-CSS RECON 201407 SJ USD	Accounting	Transaction Amount
Miscellaneous Transaction USD	SUM	
	201407	60.78
	201412	383.85
		444.63
		<u>5,385,115.31</u>

Sum

144600	AVA CSSCAE 201401	CSS CAE Non-Revenue Ot	201401	(44,965.55)
	AVA CSSCAE 201402	CSS CAE Non-Revenue Ot	201402	(49,517.85)
	AVA CSSCAE 201403	CSS CAE Non-Revenue Ot	201403	(56,847.95)
	AVA CSSCAE 201404	CSS CAE Non-Revenue Ot	201404	(63,218.65)
	AVA CSSCAE 201405	CSS CAE Non-Revenue Ot	201405	(76,112.37)
	AVA CSSCAE 201406	CSS CAE Non-Revenue Ot	201406	(69,810.61)
	AVA CSSCAE 201407	CSS CAE Non-Revenue Ot	201407	(62,479.59)
	AVA CSSCAE 201408	CSS CAE Non-Revenue Ot	201408	(61,132.64)
	AVA CSSCAE 201409	CSS CAE Non-Revenue Ot	201409	(54,764.02)
	AVA CSSCAE 201410	CSS CAE Non-Revenue Ot	201410	(87,124.20)
	AVA CSSCAE 201411	CSS CAE Non-Revenue Ot	201411	(179,317.62)
	Reverses "AVA CSSCAE 201411	CSS CAE Non-	201411	119,545.08
	AVA CSSCAE 201412	CSS CAE Non-Revenue Ot	201412	(156,592.52)
				<u>(842,338.49)</u>

Sum

144700	AVA CSSCAE 201401	CSS CAE Non-Revenue Ot	201401	(60,645.34)
	AVA CSSCAE 201402	CSS CAE Non-Revenue Ot	201402	(93,264.92)
	AVA CSSCAE 201403	CSS CAE Non-Revenue Ot	201403	(80,792.22)
	AVA CSSCAE 201404	CSS CAE Non-Revenue Ot	201404	(69,196.70)
	AVA CSSCAE 201405	CSS CAE Non-Revenue Ot	201405	(75,545.20)
	AVA CSSCAE 201406	CSS CAE Non-Revenue Ot	201406	(47,953.90)
	AVA CSSCAE 201407	CSS CAE Non-Revenue Ot	201407	(87,589.06)
	AVA CSSCAE 201408	CSS CAE Non-Revenue Ot	201408	(77,871.15)
	AVA CSSCAE 201409	CSS CAE Non-Revenue Ot	201409	(102,023.10)
	AVA CSSCAE 201410	CSS CAE Non-Revenue Ot	201410	(84,138.38)
	AVA CSSCAE 201411	CSS CAE Non-Revenue Ot	201411	(191,581.83)
	Reverses "AVA CSSCAE 201411	CSS CAE Non-	201411	127,721.22
	AVA CSSCAE 201412	CSS CAE Non-Revenue Ot	201412	(89,962.92)
				<u>(932,843.50)</u>

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis

IDA UTILITIES



Report ID:  
**E-OPS-12A**

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	338,329,803	0	338,329,803	229,111,766	0	229,111,766	109,218,037	0	109,218,037
99	442200	Commercial - Firm & Int.	299,251,202	0	299,251,202	211,352,118	0	211,352,118	87,899,084	0	87,899,084
1	442300	Industrial	110,483,030	0	110,483,030	62,717,038	0	62,717,038	47,765,992	0	47,765,992
99	444000	Public Street & Highway Lighting	7,549,449	0	7,549,449	5,076,127	0	5,076,127	2,473,322	0	2,473,322
99	448000	Interdepartmental Revenue	1,163,952	0	1,163,952	921,983	0	921,983	241,969	0	241,969
99	499XXX	Unbilled Revenue	1,516,880	0	1,516,880	576,421	0	576,421	940,459	0	940,459
		TOTAL SALES TO ULTIMATE CUSTOMERS	758,294,316	0	758,294,316	509,755,453	0	509,755,453	248,538,863	0	248,538,863
1	447XXX	Sales for Resale	0	150,887,382	150,887,382	0	97,639,225	97,639,225	0	53,248,157	53,248,157
		TOTAL SALES OF ELECTRICITY	758,294,316	150,887,382	909,181,698	509,755,453	97,639,225	607,394,678	248,538,863	53,248,157	301,787,020
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(7,503,194)	0	(7,503,194)	0	0	0	(7,503,194)	0	(7,503,194)
99	451000	Miscellaneous Service Revenue	527,894	0	527,894	326,323	0	326,323	201,571	0	201,571
1	453000	Sales of Water & Water Power	0	475,001	475,001	0	307,373	307,373	0	167,628	167,628
1	454000	Rent from Electric Property	2,956,164	81,242	3,037,406	2,007,481	52,572	2,060,053	948,683	28,670	977,353
1	456XXX	Other Electric Revenues	343,842	109,041,228	109,385,070	299,140	70,560,579	70,859,719	44,702	38,480,649	38,525,351
		TOTAL OTHER OPERATING REVENUE	(3,675,294)	109,597,471	105,922,177	2,632,944	70,920,524	73,553,468	(6,308,238)	38,676,947	32,368,709
		TOTAL ELECTRIC REVENUE	754,619,022	260,484,853	1,015,103,875	512,388,397	168,559,749	680,948,146	242,230,625	91,925,104	334,155,729

2.03-3

AVISTA UTILITIES

Report ID:  
G-OPS-12A

**GAS OPERATING STATEMENT**  
For Twelve Months Ended December 31, 2014  
Average of Monthly Averages Basis

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>REVENUES</b>											
<b>SALES OF GAS:</b>											
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)
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>231,515,907</b>	<b>0</b>	<b>231,515,907</b>	<b>160,406,615</b>	<b>0</b>	<b>160,406,615</b>	<b>71,109,292</b>	<b>0</b>	<b>71,109,292</b>
<b>OTHER OPERATING REVENUES:</b>											
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	489500	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)
<b>TOTAL OTHER OPERATING REVENUES</b>			<b>124,892,425</b>	<b>374,509</b>	<b>125,266,934</b>	<b>86,029,453</b>	<b>264,995</b>	<b>86,294,448</b>	<b>38,862,972</b>	<b>109,514</b>	<b>38,972,486</b>
<b>TOTAL GAS REVENUES</b>			<b>356,408,332</b>	<b>374,509</b>	<b>356,782,841</b>	<b>246,436,068</b>	<b>264,995</b>	<b>246,701,063</b>	<b>109,972,264</b>	<b>109,514</b>	<b>110,081,778</b>
<b>PRODUCTION EXPENSES:</b>											
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
<b>TOTAL PRODUCTION EXPENSES</b>			<b>236,458,451</b>	<b>1,023,640</b>	<b>237,482,091</b>	<b>162,910,610</b>	<b>704,653</b>	<b>163,615,263</b>	<b>73,547,841</b>	<b>318,987</b>	<b>73,866,828</b>
<b>UNDERGROUND STORAGE EXPENSES:</b>											
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
<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>			<b>0</b>	<b>1,260,716</b>	<b>1,260,716</b>	<b>0</b>	<b>893,091</b>	<b>893,091</b>	<b>0</b>	<b>367,625</b>	<b>367,625</b>
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-OITX		Taxes Other Than FIT	0	270,525	270,525	0	191,640	191,640	0	78,885	78,885
<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT L</b>			<b>0</b>	<b>838,202</b>	<b>838,202</b>	<b>0</b>	<b>593,783</b>	<b>593,783</b>	<b>0</b>	<b>244,419</b>	<b>244,419</b>
<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>			<b>0</b>	<b>2,098,918</b>	<b>2,098,918</b>	<b>0</b>	<b>1,486,874</b>	<b>1,486,874</b>	<b>0</b>	<b>612,044</b>	<b>612,044</b>

2.0314

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis

IDA UTILITIES

Report ID:  
**E-OPS-12A**

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
<b>CUSTOMER ACCOUNTS EXPENSES:</b>									
2	901000	Supervision	0	323,796	0	212,533	0	111,243	111,243
2	902000	Meter Reading Expenses	2,757,231	2,844,989	2,486,776	2,544,384	270,455	30,130	300,605
E-903	903XXXX	Customer Records & Collection Expenses	1,968,459	8,422,060	1,327,604	5,564,006	640,855	2,217,199	2,859,054
2	904000	Uncollectible Accounts	0	2,751,684	0	1,806,315	0	945,369	945,369
2	905000	Misc Customer Accounts	0	197,184	0	129,439	0	67,745	67,745
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>4,725,690</b>	<b>14,539,713</b>	<b>3,814,380</b>	<b>10,256,697</b>	<b>911,310</b>	<b>3,371,706</b>	<b>4,283,016</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
E-908	908XXXX	Customer Assistance Expenses	25,563,815	331,887	18,908,243	217,864	6,655,572	114,023	6,769,595
2	909000	Advertising	6,565	862,959	6,565	566,481	0	296,478	296,478
2	910000	Misc Customer Service & Info Exp	0	178,084	0	116,901	0	61,183	61,183
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>25,570,380</b>	<b>1,372,930</b>	<b>18,914,808</b>	<b>901,246</b>	<b>6,655,572</b>	<b>471,684</b>	<b>7,127,256</b>
<b>SALES EXPENSES:</b>									
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
4	920000	Salaries	514,434	24,337,131	369,549	16,524,912	144,885	7,812,219	7,957,104
4	921000	Office Supplies & Expenses	90,953	4,386,248	90,949	2,978,262	4	1,407,986	1,407,990
4	922000	Admin Exp Transferred--Credit	0	(135,133)	0	(91,755)	0	(43,378)	(43,378)
4	923000	Outside Services Employed	13,901	11,870,075	13,901	8,059,781	0	3,810,294	3,810,294
4	924000	Property Insurance Premium	0	1,367,672	0	928,649	0	439,023	439,023
4	925XXXX	Injuries and Damages	22,310	3,643,987	22,310	2,474,267	0	1,169,720	1,169,720
4	926XXXX	Employee Pensions and Benefits	234	2,096,643	234	1,423,621	0	675,022	675,022
4	927000	Franchise Requirements	3,775	0	0	0	3,775	0	3,775
1	928000	Regulatory Commission Expenses	2,741,076	3,340,117	1,906,293	2,161,590	834,783	1,178,727	2,013,510
4	930000	Miscellaneous General Expenses	157,661	3,065,601	109,150	2,081,543	48,511	984,058	1,032,569
4	931000	Rents	9,676	864,062	5,143	586,698	4,533	277,364	281,897
4	935000	Maintenance of General Plant	964,936	8,587,214	508,398	5,830,718	456,538	2,736,496	3,213,034
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>4,518,956</b>	<b>63,423,617</b>	<b>3,025,927</b>	<b>42,958,086</b>	<b>1,493,029</b>	<b>20,465,531</b>	<b>21,958,560</b>

2.035

2.03-6

**RESULTS OF OPERATIONS**  
**GAS OPERATING STATEMENT**  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:  
**G-OPS-12A**

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION</b>											
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
<b>MAINTENANCE</b>											
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
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			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
<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>			30,027,429	63,455	30,090,884	23,291,778	43,672	23,335,450	6,735,651	19,783	6,755,434
<b>TOTAL DISTRIBUTION EXPENSES</b>			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
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	201,925	201,925	0	134,001	134,001	0	67,924	67,924
2	902000	Meter Reading Expenses	1,720,688	54,727	1,775,415	1,552,029	36,318	1,588,347	168,659	18,409	187,068
G-903	903XXX	Customer Records & Collection Expenses	1,062,657	4,020,874	5,083,531	754,956	2,668,332	3,423,288	307,701	1,352,542	1,660,243
2	904000	Uncollectible Accounts	0	1,716,000	1,716,000	0	1,138,772	1,138,772	0	577,228	577,228
2	905000	Misc Customer Accounts	0	122,967	122,967	0	81,603	81,603	0	41,364	41,364
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			2,783,345	6,116,493	8,899,838	2,306,985	4,059,026	6,366,011	476,360	2,057,467	2,533,827
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	5,343,009	169,557	5,512,566	5,276,910	112,521	5,389,431	66,099	57,036	123,135
2	909000	Advertising	1,504	538,593	560,097	1,504	370,693	372,197	0	187,900	187,900
2	910000	Misc Customer Service & Info Exp	0	111,056	111,056	0	73,699	73,699	0	37,357	37,357
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			5,344,513	839,206	6,183,719	5,278,414	556,913	5,835,327	66,099	282,293	348,392



AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2014  
 (000'S OF DOLLARS)

2.04

Line No.	DESCRIPTION	Regulatory Expense
	Adjustment Number	2.04
	Workpaper Reference	E-RE
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(79)
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(79)
24	Total Electric Expenses	(79)
25	OPERATING INCOME BEFORE FIT	79
FEDERAL INCOME TAX		
26	Current Accrual	28
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$51
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*Jma*

**Avista Utilities**  
**Calculation of Regulatory Expense Adjustment - Electric**  
**Twelve Months Ended December 31, 2014**

	System	Washington	Idaho
Revised Expense:			
WUTC (1)	1,024,848	1,024,848	
IPUC (1)	592,478		592,478
FERC (2) (3)	2,156,360 ✓	1,395,381	760,980
Total Revised Expense	<u>3,773,686</u>	<u>2,420,229</u>	<u>1,353,458</u>
Allocation basis #1 (3)	100.00%	64.71%	35.29%
Less Accrual: (4)			
WUTC	997,195	997,195 ✓	
IPUC	590,379		590,379 ✓
FERC (3)	2,321,856 ✓	1,502,473	819,383
Total Accrual	<u>3,909,430</u>	<u>2,499,669</u>	<u>1,409,762</u>
Adjustment	<u>(135,744)</u>	<u>(79,440)</u>	<u>(56,304)</u>

## NOTES:

- (1) Source of revised WUTC fees are shown on workpaper reference page E-RE-2
- (2) Actual FERC payments are shown on workpaper reference page E-RE-4
- (3) FERC fees are apportioned to jurisdictions using allocation basis #1 from the Supplemental Operating Report, E-ALL-12A
- (4) Regulatory Fee Accruals are shown on workpaper reference page E-RE-3



**Avista Utilities**  
**WUTC Filing Fees Adjustment**  
**Twelve Months Ended December 31, 2014**

	<b>WUTC FEES</b>		
	<b>Total</b>	<b>Washington</b>	<b>Idaho</b>
<b>Electric Revenues: (1)</b>			
Sales to Ultimate Consumers:			
(499) Unbilled	1,516,880	576,421	940,459
(440) Residential	338,329,803	229,111,766	109,218,037
(442) Commercial / Industrial	409,734,232	274,069,156	135,665,076
(444) Public Street & Highway	7,549,449	5,076,127	2,473,322
(448) Interdepartmental Revenues	1,163,952	921,983	241,969
<b>Total Sales to Ultimate Consumers</b>	<b>758,294,316</b>	<b>509,755,453</b>	<b>248,538,863</b>
Other Operating Revenues:			
(451) Misc Service Revenues	527,894	326,323	201,571
(453) Sales of Water/Water Power	475,001	307,373	167,628
(454) Rent from Electric Property	3,037,406	2,060,053	977,353
<b>Total Other Operating Revenues</b>	<b>4,040,301</b>	<b>2,693,749</b>	<b>1,346,552</b>
<b>Total Electric Subject to Fees</b>	<b>762,334,617</b>	<b>512,449,202</b>	<b>249,885,415</b>
<b>Fee Calculation</b>			
First \$50,000 @ .001 (Washington)		.001000	
Fee Rate (2)		.002000	0.002371
<b>REGULATORY FEES</b>	<b>1,617,326</b>	<b>1,024,848</b>	<b>592,478</b>

- Electric excludes: Acct 456 , Other Elec Revenues and Acct 447, Sales for Resale on the basis that those services are resold and taxed at the retail level.

- Electric includes: Acct 448, Interdepartmental Revenues, since Avista is end user.

**Notes:**

- 1 Figures from Results report E-OPS-12A
- 2 Rate from 2014 Commission Fees letters/orders:  
WA, Order No. A 140166, Per Letter dated April 18, 2014, assessment rate is .002371 ID, Order No. 33017

Prep by: JSSDate: 03-20-2015Mgr. Review: Jma

Transaction Project Accounting Analysis Selection: Accounting Period : '12ME201412%', GI Ferc Account : '928%'

Ferc Acct:928000	Service:ED	Expenditure Type:928 Regulatory Fees
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Jurisdiction	Accounting Period	Ava Jet	Project Number	Transaction Amount		
				Dr Cr Code D	Total	
AN	201401	465-PS ACC	09800545		212,392.00	212,392.00
	201402	465-PS ACC	09800545		212,392.00	212,392.00
	201403	465-PS ACC	09800545		212,392.00	212,392.00
	201404	465-PS ACC	09800545		212,392.00	212,392.00
	201405	465-PS ACC	09800545		212,392.00	212,392.00
	201406	465-PS ACC	09800545		212,392.00	212,392.00
	201407	465-PS ACC	09800545		87,456.82	87,456.82
	201408	465-PS ACC	09800545		69,918.82	69,918.82
	201409	465-PS ACC	09800545		263,776.82	263,776.82
	201410	465-PS ACC	09800545		208,784.00	208,784.00
	201411	465-PS ACC	09800545		208,784.00	208,784.00
	201412	465-PS ACC	09800545		208,784.00	208,784.00
		<b>Sum</b>				<b>2,321,856.46</b>
ID	201401	102-MISC A	03805013		46,750.00	46,750.00
	201402	102-MISC A	03805013		46,750.00	46,750.00
	201403	102-MISC A	03805013		46,750.00	46,750.00
	201404	102-MISC A	03805013		46,750.00	46,750.00
	201405	102-MISC A	03805013		50,422.34	50,422.34
	201406	102-MISC A	03805013		50,422.32	50,422.32
	201407	102-MISC A	03805013		50,422.32	50,422.32
	201408	102-MISC A	03805013		50,422.32	50,422.32
	201409	102-MISC A	03805013		50,422.32	50,422.32
	201410	102-MISC A	03805013		50,422.32	50,422.32
	201411	102-MISC A	03805013		50,422.32	50,422.32
	201412	102-MISC A	03805013		50,422.32	50,422.32
		<b>Sum</b>				<b>590,378.58</b>
WA	201401	102-MISC A	02805036		83,108.00	83,108.00
	201402	102-MISC A	02805036		83,108.00	83,108.00
	201403	102-MISC A	02805036		83,108.00	83,108.00
	201404	102-MISC A	02805036		83,096.81	83,096.81
	201405	102-MISC A	02805036		83,096.80	83,096.80
	201406	102-MISC A	02805036		83,096.80	83,096.80
	201407	102-MISC A	02805036		83,096.80	83,096.80
	201408	102-MISC A	02805036		83,096.80	83,096.80
	201409	102-MISC A	02805036		83,096.80	83,096.80
	201410	102-MISC A	02805036		83,096.80	83,096.80
	201411	102-MISC A	02805036		83,096.80	83,096.80
	201412	102-MISC A	02805036		83,096.80	83,096.80
		<b>Sum</b>				<b>997,195.21</b>
<b>Total for 928 Regulatory Fees</b>					<b>3,909,430.25</b>	<b>3,909,430.25</b>

FERC HYDRO CHARGES  
242300 ED AN

	Expense Accrual	Payments	Ending Balance
201401	(179,928)		(359,856)
201402	(179,928)		(539,784)
201403	(179,928)		(719,712)
201404	(179,928)		(899,640)
201405	(179,928)		(1,079,568)
201406	(179,928)		(1,259,496)
201407	(54,993)		(1,314,489)
201408	(54,993)	1,784,330	414,849
201409	(229,993)		184,856
201410	(175,000)		9,856
201411	(175,000)		(165,144)
201412	(175,000)		(340,144)
	<b>(1,944,546)</b>	<b>1,784,330</b>	

FERC ELECTRIC CHARGES  
242310 ED AN

	Expense Accrual	Payments	Ending Balance
	(32,464)		(64,928)
	(32,464)		(97,392)
	(32,464)		(129,856)
	(32,464)		(162,320)
	(32,464)		(194,784)
	(32,464)		(227,248)
	(32,464)		(259,712)
	(14,926)	372,030	97,392
	(33,784)		63,608
	(33,784)		29,824
	(33,784)		(3,960)
	(33,784)		(37,744)
	<b>(377,310)</b>	<b>372,030</b>	

Total FERC payments **2,156,360**

Allocate to Jurisdictions  
 Note 1 64.710% 1,395,381  
 35.290% 760,980  
**2,156,360**

Total FERC Accrual **2,321,856**

Allocate to Jurisdictions  
 Note 1 64.710% 1,502,473  
 35.290% 819,383  
**2,321,856**

Rep/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>REVENUE</b>									
		<b>SALES OF ELECTRICITY:</b>									
99	440000	Residential	338,329,803	0	338,329,803	229,111,766	0	229,111,766	109,218,037	0	109,218,037
99	442200	Commercial - Firm & Int	299,251,202	0	299,251,202	211,352,118	0	211,352,118	87,899,084	0	87,899,084
1	442300	Industrial	110,483,030	0	110,483,030	62,717,038	0	62,717,038	47,765,992	0	47,765,992
99	444000	Public Street & Highway Lighting	7,549,449	0	7,549,449	5,076,127	0	5,076,127	2,473,322	0	2,473,322
99	448000	Interdepartmental Revenue	1,163,952	0	1,163,952	921,983	0	921,983	241,969	0	241,969
99	499XXX	Unbilled Revenue	1,516,880	0	1,516,880	576,421	0	576,421	940,459	0	940,459
		<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>758,294,316</b>	<b>0</b>	<b>758,294,316</b>	<b>509,755,453</b>	<b>0</b>	<b>509,755,453</b>	<b>248,538,863</b>	<b>0</b>	<b>248,538,863</b>
1	447XXX	Sales for Resale	0	150,887,382	150,887,382	0	97,639,225	97,639,225	0	53,248,157	53,248,157
		<b>TOTAL SALES OF ELECTRICITY</b>	<b>758,294,316</b>	<b>150,887,382</b>	<b>909,181,698</b>	<b>509,755,453</b>	<b>97,639,225</b>	<b>607,394,678</b>	<b>248,538,863</b>	<b>53,248,157</b>	<b>301,787,020</b>
		<b>OTHER OPERATING REVENUE:</b>									
99	449100	Provision for Rate Refund	(7,503,194)	0	(7,503,194)	0	0	0	(7,503,194)	0	(7,503,194)
99	451000	Miscellaneous Service Revenue	527,894	0	527,894	326,323	0	326,323	201,571	0	201,571
1	453000	Sales of Water & Water Power	0	475,001	475,001	0	307,373	307,373	0	167,628	167,628
1	454000	Rent from Electric Property	2,956,164	81,242	3,037,406	2,007,481	52,572	2,060,053	948,683	28,670	977,353
1	456XXX	Other Electric Revenues	343,842	109,041,228	109,385,070	299,140	70,560,579	70,859,719	44,702	38,480,649	38,525,351
		<b>TOTAL OTHER OPERATING REVENUE</b>	<b>(3,675,294)</b>	<b>109,597,471</b>	<b>105,922,177</b>	<b>2,632,944</b>	<b>70,920,524</b>	<b>73,553,468</b>	<b>(6,308,238)</b>	<b>38,676,947</b>	<b>32,368,709</b>
		<b>TOTAL ELECTRIC REVENUE</b>	<b>754,619,022</b>	<b>260,484,853</b>	<b>1,015,103,875</b>	<b>512,388,397</b>	<b>168,559,749</b>	<b>680,948,146</b>	<b>242,230,625</b>	<b>91,925,104</b>	<b>334,155,729</b>

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2.04-6

AVISTA UTILITIES

Report ID:  
E-ALL-12A

RESULTS OF OPERATIONS  
ELECTRIC ALLOCATION PERCENTAGES  
For Twelve Months Ended December 31, 2014  
Average of Monthly Averages Basis

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2014 thru 12-31-2014	100.0000%	64.710%	35.290%
2	Input	Number of Customers - AMA Percent	01-01-2014 thru 12-31-2014	367,195 100.0000%	241,041 65.644%	126,154 34.356%
3	E-OPS	Direct Distribution Operating Expense Percent	01-01-2014 thru 12-31-2014	22,867,710 100.0000%	14,917,235 65.233%	7,950,475 34.767%
	Input	Jurisdictional 4-Factor Ratio	01-01-2014 thru 12-31-2014			
		Direct O & M Accts 500 - 598		20,542,699	13,023,086	7,519,613
		Direct O & M Accts 901 - 935		28,957,984	21,092,227	7,865,757
		Total Percentage		49,500,683 100.0000%	34,115,313 68.919%	15,385,370 31.081%
		Direct Labor Accts 500 - 598		12,492,299	8,544,371	3,947,928
		Direct Labor Accts 901 - 935		5,857,039	4,662,886	1,194,153
		Total Percentage		18,349,338 100.0000%	13,207,257 71.977%	5,142,081 28.023%
		Number of Customers Percentage		370,194 100.0000%	243,031 65.650%	127,163 34.350%
		Net Direct Plant Percentage		953,377,268 100.0000%	620,232,581 65.056%	333,144,687 34.944%
4		Total Percentages Percent		400,0000% 100.0000%	271.602% 67.900%	128.398% 32.100%



AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2014  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Injuries and Damages
	Adjustment Number	2.05
	Workpaper Reference	E-ID
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	153
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	153
24	Total Electric Expenses	153
25	OPERATING INCOME BEFORE FIT	(153)
FEDERAL INCOME TAX		
26	Current Accrual	(54)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$99)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*Jma*

**Avista Utilities  
Electric System  
Injuries and Damages Adjustment  
Account 925  
Twelve Months Ended December 31, 2014**

	<u>System</u>	<u>Washingtor</u>	<u>Idaho</u>
Accrual per Results			
Directly Assigned	0	0	0
Allocated (4)	✓ 322,794	219,177	103,617
Total	<u>322,794</u>	<u>219,177</u>	<u>103,617</u>
Revised Annual Accrual-Direct 6 yr avg	✓ 418,391	372,104	46,287
Increase (Decrease) in Expense	95,597	<span style="border: 1px solid red; padding: 2px;">152,927</span>	(57,330)

Allocation Note 4: Jurisdictional Four Factor      100.000%    67.900%    32.100%



Avista Utilities  
Injuries and Damages Adjustment  
Twelve Months Ended December 31, 2014

**Six Year Average Injuries and Damages Payments**

Year	Electric			Gas		
	Washington	Idaho	Total	Washington	Idaho	Total
2009	338,526	74,222	412,748	74,628	12,556	87,184
2010	491,252	48,250	539,502	1,045,712	8,936	1,054,648
2011	338,738	45,067	383,805	161,811	6,825	168,636
2012	633,307	31,811	665,118	6,882	8,076	14,958
2013	135,313	51,068	186,381	324,872	756,811	1,081,683
2014	295,491	27,303	322,794	23,907	2,610	26,518
6 yr Avg	<u>372,104</u>	<u>46,287</u>	<u>418,391</u>	<u>272,969</u>	<u>132,636</u>	<u>405,605</u>

Payments from Account 228210 by Service and State

Prep by: RF

Mgr. Review: ma

Accounting Year:2014

				Transaction Amt
Ferc Acct	Ferc Acct Desc	Service	Jurisdiction	
228200	ACCUM PROV FOR INJURY & DAMAGE	ED	AN	-322,794.20 ✓
		GD	AN	-26,517.51 ✓
			OR	-220,985.98 ✓
		Sum		
228210	PAYMENT/REFUND INJURY & DAMAGE	ED	ID	27,303.32 ✓
			WA	295,490.88 ✓
		GD	ID	2,610.27 ✓
			OR	220,985.98 ✓
		Sum		
Sum			.00	

Adjustment No. 4.05

Workpaper Ref. C-ID-4

Ferc Acct:925100 Ava Jet:208-DC PAY

Ferc Acct Desc	Service	Jurisdiction	Transaction Desc	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM	Transaction Amt
INJURIES & DAMAGES NON PB	ED	AN	WAID Electric - Provision for	322,794.20	-	-	322,794.20
	GD	AN	WAID Gas - Provision for Major	-	26,517.51	-	26,517.51
		OR	July AP correction	-	-	215.00	215.00
			OR Gas - Provision for Major/M	-	-	220,770.98	220,770.98
Sum				322,794.20	26,517.51	220,985.98	570,297.69

2.05-4

Prep by: RF  
Mgr. Review: JMA

Date: 4/8/2015

1) 2014 inj & dam adj



AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2014  
 (000'S OF DOLLARS)

2.06

Line No.	DESCRIPTION	FIT/DFIT Expense
	Adjustment Number	2.06
	Workpaper Reference	E-FIT
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
26	Current Accrual	-
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	(1)
30	NET OPERATING INCOME	\$1
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*jma*

2.06-1

AVISTA UTILITIES  
Electric FIT Adjustment  
For the Twelve Months Ended December 31, 2014

	System	Washington	Idaho
Taxable NOI per Results (Per E-FIT-12A)	(29,031,305)	(14,769,226)	(14,262,079)
<b>Schedule M Reallocations and Adjustments</b>			
(1) Injuries and Damages			
Elim Orig Alloc	0	0	0
(2) Section 199 Manufacturing Deduction			
Increase deduction	0	0	0
Reallocated Taxable NOI	(29,031,305)	(14,769,226)	(14,262,079)
FIT Accrual per Results (Per E-FIT-12A)	(10,160,957)	(5,169,229)	(4,991,728)
Adjusted FIT Accrual	(10,160,957)	(5,169,229)	(4,991,728)
<b>Total Current FIT Adjustment</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Deferred FIT Adjustment</b>			
(1) Injuries and Damages			
Elim Orig Alloc	0	0	0
<b>Total Deferred FIT Adjustment</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortized Investment Tax Credit Adjustment</b>			
ITC Amortization per Results (Per E-FIT-12A)	(195,528)	(126,526)	(69,002)
Adjusted ITC Accrual	(196,812)	(127,357)	(69,455)
<b>Amortized Investment Tax Credit - Noxon</b>	<b>(1,284)</b>	<b>(831)</b>	<b>(453)</b>
<b>Net FIT/DFIT/ITC Adjustment</b>	<b>(1,284)</b>	<b>(831)</b>	<b>(453)</b>
<b>FIT Adjustment for Production Tax Credit</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Tax Adjustment</b>	<b>(1,284)</b>	<b>(831)</b>	<b>(453)</b>

<b>Effective Tax Rate Test</b>			
Net Operating Income Before FIT	216,100,768	143,387,530	72,713,238
Less: Colstrip Reallocation	0	(145,536)	145,536
Less: Allocated Interest Charges	54,796,911	35,817,247	18,979,664
	161,303,857	107,715,819	53,588,038
Current FIT per ROO	(10,160,957)	(5,169,229)	(4,991,728)
Deferred FIT per ROO	68,910,453	44,620,071	24,290,382
Investment Tax Credit - Noxon	(196,812)	(127,357)	(69,455)
Adjustment to Tax Expense	(1,284)	(831)	(453)
Adjusted FIT Expense	58,551,400	39,322,654	19,228,746
Effective Tax Rate	36.30%	36.51%	35.88%
Adj for tax effect on Perm Differences (Includes: WNP3 in WA Section 199 Deduction Meals)		510,349 36.03%	44,034 35.80%

*John*

FIT Adjustments and Reallocations  
Electric System  
For the Twelve Months Ended December 31, 2014

(1) **Injuries and Damages**

Reverse Schedule M and Deferred Tax amounts for actual payment and accrual so that tax expense reflects the accrued level of injuries & damages expense which is adjusted in Injuries & Damages Adjustment.

	AMOUNT
Sch M	\$0
DFIT	0

	Allocation	
Sch M	\$0	# 2
WA	0	65.644%
ID	0	34.356%

FERC 228200	
ED AN	(322,794.20)

	Allocation	
DFIT	\$0	# 2
WA	0	65.644%
ID	0	34.356%

FERC 228210	
ED ID	27,303.32
ED WA	295,490.88
	322,794.20

SCH M	0.00
-------	------

(2) Section 199 Manufacturing Deduction

See "Section 199 Deduction" workpapers for description of adjustment.

Sch M	
Per Roo	\$0
Adjusted	\$0
Adjustment	\$0

	Allocation	
Sch M	\$0	# 1
WA	0	64.710%
ID	0	35.290%

	Allocation	
DFIT - Perm Difference	\$0	# 1
WA	0	64.710%
ID	0	35.290%

No SEC 199 taken in 2014, due to taxable loss.

AVISTA UTILITIES

RESULTS OF OPERATIONS  
**ELECTRIC FEDERAL INCOME TAXES**  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis

Report ID:  
**E-FIT-12A**

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,015,103,875	680,948,146	334,155,729
E-OPS	Less: Operating & Maintenance Expense	635,400,001	417,872,301	217,527,700
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	93,632,590	63,412,059	30,220,531
E-OTX	Less: Taxes Other than FIT	69,970,516	56,276,256	13,694,260
	Net Operating Income Before FIT	216,100,768	143,387,530	72,713,238
E-INT	Less: Interest Expense	54,796,911	35,817,247	18,979,664
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(145,536)	145,536
E-SCM	Plus: Schedule M Adjustments	(190,335,162)	(122,485,045)	(67,850,117)
	Taxable Net Operating Income	(29,031,305)	(14,769,226)	(14,262,079)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(10,160,957)	(5,169,229)	(4,991,728)
1	Production Tax Credit	(185,265)	(119,885)	(65,380)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	(10,346,222)	(5,289,114)	(5,057,108)
E-DTE	Deferred FIT			
1	411400 Amortized Investment Tax Credit - Noxon	68,910,453	44,620,071	24,290,382
	Total Net FIT/Deferred FIT	(195,528)	(126,526)	(69,002)
		58,368,703	39,204,431	19,164,272

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	64.710%	35.290%
E-ALL	99	Not Allocated	0.000%	0.000%

\* Deferred taxes are in Deferred FIT balance



228210												228200																	
ED WA						GD ID						GD WA						ED AN						GD AN					
ED ID	Period	PTD	Period	PTD	Period	PTD	Period	PTD	Period	PTD	Period	PTD	ED AN	Period	PTD	Period	PTD	ED AN	Period	PTD	Period	PTD							
201401	447.76	201401	10,104.75	201401	0	201401	85.33	201401	-10,552.51	201401	-85.33	201401	-10,552.51	201401	-85.33														
201402	-	201402	3,995.96	201402	0	201402	0	201402	-3,995.96	201402	0	201402	-3,995.96	201402	0														
201403	3,757.23	201403	4,443.44	201403	0	201403	266.2	201403	-8,200.67	201403	-266.2	201403	-8,200.67	201403	-266.2														
201404	373.28	201404	1,962.03	201404	0	201404	2,907.52	201404	-2,335.31	201404	-2,907.52	201404	-2,335.31	201404	-2,907.52														
201405	97.50	201405	5,533.42	201405	0	201405	306.55	201405	-5,630.92	201405	-306.55	201405	-5,630.92	201405	-306.55														
201406	-	201406	1,673.31	201406	384.47	201406	2,652.62	201406	-1,673.31	201406	-3,037.09	201406	-1,673.31	201406	-3,037.09														
201407	-	201407	15,814.88	201407	121.97	201407	1,573.65	201407	-15,814.88	201407	-1,695.62	201407	-15,814.88	201407	-1,695.62														
201408	6,862.65	201408	36,519.19	201408	830.71	201408	3,165.44	201408	-43,381.84	201408	-3,996.15	201408	-43,381.84	201408	-3,996.15														
201409	13,393.98	201409	16,686.60	201409	94.92	201409	0	201409	-30,080.58	201409	-94.92	201409	-30,080.58	201409	-94.92														
201410	2,095.17	201410	178,172.97	201410	931.2	201410	11,926.98	201410	-180,268.14	201410	-12,858.18	201410	-180,268.14	201410	-12,858.18														
201411	176.75	201411	2,708.34	201411	195.19	201411	1,022.95	201411	-2,885.09	201411	-1,218.14	201411	-2,885.09	201411	-1,218.14														
201412	99.00	201412	17,875.99	201412	51.81	201412	0	201412	-17,974.99	201412	-51.81	201412	-17,974.99	201412	-51.81														
	27,303.32		295,490.88		2,610.27		23,907.24		-322,794.20		-26,517.51		-322,794.20		-26,517.51														

2.06-5

AVISTA UTILITIES  
ITC AMORTIZATION

	2009	2010	2011	2012	Total
	Noxon #1	Noxon #3	Noxon #2	Noxon #4	
Project Costs per Tax Return	17,700,420	8,298,500	9,371,870	7,750,955	
ITC Rate	30%	30%	30%	30%	
ITC Claimed on Tax Return	(5,310,126)	(2,489,550)	(2,811,561)	(2,325,286)	(12,936,523)
Amortization:					
2009	(44,251)				(44,251)
2010	(88,502)	(20,746)			(109,248)
2011	(88,502)	(41,494)	(23,431)		(153,427)
2012	(88,502)	(41,493)	(46,859)	(19,377)	(196,231)
2013 Jan	(7,375)	(3,458)	(3,905)	(3,230)	(17,968)
Feb	(7,375)	(3,458)	(3,905)	(3,230)	(17,968)
Mar	(7,375)	(3,458)	(3,905)	(3,230)	(17,968)
Apr	(7,375)	(3,458)	(3,905)	(3,230)	(17,968)
May	(7,375)	(3,458)	(3,905)	(3,230)	(17,968)
Jun	(7,375)	(3,458)	(3,905)	(3,230)	(17,968)
Jul	(7,375)	(3,458)	(3,905)	(3,230)	(17,968)
Aug	(7,375)	(3,458)	(3,905)	(3,230)	(17,968)
Sep	(7,375)	(3,458)	(3,905)	(3,230)	(17,968)
Oct	(7,375)	(3,458)	(3,905)	(3,230)	(17,968)
Nov	(7,375)	(3,458)	(3,905)	(3,230)	(17,968)
Dec	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
2014 Jan	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
Feb	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
Mar	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
Apr	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
May	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
Jun	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
Jul	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
Aug	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
Sep	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
Oct	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
Nov	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
Dec	(6,720)	(3,156)	(3,569)	(2,956)	(16,401)
2015	(80,640)	(37,872)	(42,828)	(35,472)	(196,812)
2016	(80,640)	(37,872)	(42,828)	(35,472)	(196,812)
2017	(80,640)	(37,872)	(42,828)	(35,472)	(196,812)
2018	(80,640)	(37,872)	(42,828)	(35,472)	(196,812)
2071	(80,640)	(37,872)	(42,828)	(35,472)	(196,812)
2072	(80,640)	(37,872)	(42,828)	(35,472)	(196,812)
2073	(80,640)	(37,872)	(42,828)	(35,472)	(196,812)
2074	(73,920)	(37,872)	(42,828)	(35,472)	(190,092)
2075		(34,716)	(42,828)	(35,472)	(113,016)
2076			(39,259)	(35,472)	(74,731)
2077				(32,516)	(32,516)
Total Amortization	(5,309,922)	(2,489,835)	(2,811,409)	(2,325,115)	(12,936,281)
Variance - Will Adjust in final year.	204	(285)	152	171	242
Restating Adjustment:					
	<b>System</b>	<b>WA</b>	<b>ID</b>		
Restating ITC Amortization	Annual	(196,812)	(127,357)	(69,455)	
Test Period ITC Amortization	1/1/14-12/31/14	(195,528)	(126,526)	(69,002)	
Adjustment		(1,284)	(831)	(453)	

Avista Corporation  
 Electricity Production Tax Credit - Open-Loop Biomass/Hydro Upgrade  
Applicable to Production at the Cabinet Gorge Unit 4 Upgrade

	Cabinet Upgrade (1)
Cabinet Gorge estimated net generation	1,194,480 MWh
X	1,000
	1,194,480,000 kWh
(Incremental increase in generation)	1.41%
	16,842,168 kWh
	-\$0.01100 \$/kWh
	-\$185,264
	100.00%
Total Cabinet Gorge Production Tax Credit	-\$185,264

	System	WA	ID
Total pro forma Production Tax Credit	-\$185,264	-\$119,884	-\$65,380
Production Tax Credit per ROO (E-FIT-12A) December 31, 2014	-\$185,265	-\$119,885	-\$65,380
Adjustment to FIT for actual qualified generation	\$1	\$1	\$0
Production/Transmission Ratio	100.00%	64.71%	35.29%

(1) PTC - 2007 Cabinet Gorge effective April 2007. 10 Year Production Tax Credit Available 4/2007 - 3/2017.

		Washington	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total
		Electric					
<b>SCM -Ms</b>							
Perm 997017	Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	1,192,020	-	-	-	-	1,192,020
Perm 997045	Section 199 Manufacturing Deduction	-	-	-	-	-	-
Perm 997082	Meal Disallowances	266,120	125,810	77,109	31,866	48,863	549,768
		<u>1,458,140</u>	<u>125,810</u>	<u>77,109</u>	<u>31,866</u>	<u>48,863</u>	<u>1,741,788</u>
Plant 997000	Book Depreciation	64,695,355	34,960,863	13,310,177	6,183,560	7,836,953	126,986,908
Plant 997001	Contributions in Aid of Construction	2,436,251	1,302,566	223,493	107,128	16,769	4,086,207
Plant 997009	Rathdrum Turbine Lease	(21,890)	(11,938)	-	-	-	(33,828)
Plant 997012	Transportation Depreciation	-	-	-	-	617,400	617,400
Plant 997015	Airplane Lease Payments	285,606	135,021	82,754	34,200	52,441	590,022
Plant 997019	CSS Temporary Service Fees	68,441	360,095	-	-	-	428,536
Plant 997041	Rathdrum Turbine Lease, Tax	(232,895)	(127,010)	-	-	-	(359,905)
Plant 997048	AFUDC	(2,476,839)	(1,324,268)	(263,274)	(126,196)	(177,030)	(4,367,607)
Plant 997049	Tax Depreciation	(129,886,605)	(72,186,617)	(29,468,623)	(13,950,594)	(22,149,573)	(267,642,012)
Plant 997080	Book Transportation Depr	3,482,713	1,935,575	998,784	472,830	-	6,889,902
Plant 997092	Smart Grid	1,151,793	-	-	-	-	1,151,793
Plant 997101	Repairs 481 (a)	(74,924,785)	(40,860,696)	(17,988,707)	(8,622,593)	(12,106,183)	(154,502,964)
		<u>(135,422,855)</u>	<u>(75,816,409)</u>	<u>(33,105,396)</u>	<u>(15,901,665)</u>	<u>(25,909,223)</u>	<u>(286,155,548)</u>
Temp 997002	Injuries and Damages	-	-	-	-	-	-
Temp 997004	Boulder Park Write Off	-	(103,282)	-	-	-	(103,282)
Temp 997005	FAS106 Current Retiree Medical Accrual	788,616	372,821	228,502	94,433	-	1,484,372
Temp 997007	Idaho PCA	-	(3,862,315)	-	-	-	(3,862,315)
Temp 997008	DSM Book Amortization	-	-	-	-	(156,063)	(156,063)
Temp 997010	Deferred Gas Credit and Refunds	-	-	(1,167,229)	(1,595,349)	(5,455,973)	(8,218,551)
Temp 997016	Redemption Expense	935,255	500,043	231,249	110,845	-	1,777,392
Temp 997017	Amort - Invest In Exch Pwr (405.92,.93,.95,.98)	1,258,011	-	-	-	-	1,258,011
Temp 997018	DSM Tariff Rider	3,480,920	1,834,467	-	-	-	5,315,387
Temp 997020	FAS87 Current Pension Accrual	128,334	60,671	37,185	15,367	-	241,557
Temp 997021	Wartsilla Generators Amortization	153,132	107,741	-	-	-	260,873
Temp 997024	Kettle Falls Disallowance	(134,591)	-	-	-	-	(134,591)
Temp 997027	Uncollectibles	-	-	-	-	(130)	(130)
Temp 997030	Senate Bill 408	-	-	-	-	(1,458)	(1,458)
Temp 997031	Decoupling Mechanism	-	-	(91,437)	-	-	(91,437)
Temp 997032	Interest Rate Swaps	2,796,154	1,494,993	806,540	386,602	534,994	6,019,283
Temp 997033	BPA Residential Exchange (E)/ DSM Tariff Rider - 99 (t	2,285,892	479,367	(332,526)	(53,442)	-	2,379,291
Temp 997034	Montana Hydro Settlement	676,632	360,684	-	-	-	1,037,316
Temp 997043	Washington Deferred Power Costs	(4,282,627)	-	-	-	-	(4,282,627)
Temp 997044	Non-Monetary Power Costs	94,001	51,264	-	-	-	145,265
Temp 997046	Nez Perce Settlement	(22,008)	5,212	-	-	-	(16,796)
Temp 997050	CS2 Levelized Return	-	408,999	-	-	-	408,999
Temp 997051	Wind Generation AFUDC - ID	-	809,960	-	-	-	809,960
Temp 997053	Renewable Energy Certificate Fees	32,295	15,267	-	-	-	47,562
Temp 997054	Spokane River Relicensing	72,939	5,797	-	-	-	78,736
Temp 997055	Deferred Gas Exchange	-	-	(265,657)	(109,353)	-	(375,010)
Temp 997059	Spokane River Relicensing PME	46,316	26,996	-	-	-	73,312
Temp 997063	CDA Lake Settlement	724,210	342,969	-	-	-	1,067,179
Temp 997064	Chicago Climate Exchange	-	-	-	-	-	-
Temp 997065	Amortization - Unbilled Revenue Add-Ins	(789,653)	698,042	(282,403)	-	-	(374,014)
Temp 997069	Lancaster Deferral Op	1,360,000	-	-	-	-	1,360,000
Temp 997081	Deferred Compensation	67,876	32,089	19,667	8,128	12,463	140,223
Temp 997083	Paid Time Off	254,442	120,289	73,725	30,468	46,719	525,643
Temp 997084	Customer Uncollectibles	(685)	(358)	(192)	(98)	-	(1,333)
Temp 997085	FAS106 Post Retirement - OR	-	-	-	-	144,801	144,801
Temp 997086	FAS87 Pension Benefits - OR	-	-	-	-	23,564	23,564
Temp 997087	Redemption Expense Amortization - OR	-	-	-	-	153,392	153,392
Temp 997088	Deferred O&M Colstrip & CS2	973,692	(964,954)	-	-	-	8,738

		Washington					Jurisdiction Total
		Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	
Temp 997089	CNC Transmission	164,618	66,014	-	-	-	230,632
Temp 997091	LIDAR O&M Reg Def DFIT	67,365	-	-	-	-	67,365
Temp 997095	WA REC DEF	1,717,818	-	-	-	-	1,717,818
Temp 997096	CDA Settlement Costs	21,174	11,547	-	-	-	32,721
Temp 997097	BPA Parallel Capacity	(1,820,585)	(2,771,607)	-	-	-	(4,592,192)
Temp 997098	Provision for Rate Refund	-	7,503,194	-	221,098	-	7,724,292
Temp 997099	Kettle Falls Diesel Leak	430,126	234,573	-	-	-	664,699
		<u>11,479,670</u>	<u>7,840,482</u>	<u>(742,576)</u>	<u>(891,301)</u>	<u>(4,697,691)</u>	<u>12,988,584</u>
<b>TOTAL</b>	<b>SCHEDULE Ms</b>	(122,485,045)	(67,850,117)	(33,770,864)	(16,761,100)	(30,558,051)	(271,425,176)
DFIT Plant - Calculated		47,397,999	26,535,743	11,586,888	5,565,583	9,068,228	100,154,442
Additional Plant DFIT		1,241,498	528,257	1,258,775	633,473	564,663	4,226,665
Plant DFIT		<u>48,639,497</u>	<u>27,064,000</u>	<u>12,845,663</u>	<u>6,199,056</u>	<u>9,632,891</u>	<u>104,381,107</u>
Other DFIT		(4,017,884)	(2,744,169)	259,902	311,955	1,644,192	(4,546,004)
TOTAL DFIT Calculated using Schedule M's		<u>44,621,613</u>	<u>24,319,831</u>	<u>13,105,565</u>	<u>6,511,011</u>	<u>11,277,083</u>	<u>99,835,103</u>
PER ROO DFIT		44,620,071	24,290,382	13,104,648	6,511,926	11,277,083	99,804,110
Difference - Immaterial Due to Allocation of Expense in ROO		(1,542)	(29,449)	(917)	915	0	(30,993)

2.06-9

Ferc Acct	(Multiple Items)
Journal Name	(Multiple Items)

Sum of Transaction Amt SUM		Type		Grand Total
Service	Jurisdiction	Plant	Temp	
CD	AA	4,485,019	(3,606,334)	878,685
	AN	57,830		57,830
ED	AN	72,460,648	(661,720)	71,798,928
	ID		(1,779,546)	(1,779,546)
	WA		(1,780,820)	(1,780,820)
GD	AN	18,143,346	131,239	18,274,585
	ID		499,696	499,696
	OR	9,234,263	1,964,722	11,198,985
	WA		655,768	655,768
Grand Total		104,381,107	(4,576,995)	99,804,111



AVISTA UTILITIES  
WASHINGTON ELECTRIC RESULTS -CBR  
TWELVE MONTHS ENDED DECEMBER 31, 2014  
(000'S OF DOLLARS)

2.07

Line No.	DESCRIPTION	Office Space Charges to Subsidiaries
	Adjustment Number	2.07
	Workpaper Reference	E-OSC
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(10) ✓
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(10)
24	Total Electric Expenses	(10)
25	OPERATING INCOME BEFORE FIT	10
	FEDERAL INCOME TAX	
26	Current Accrual	4
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$7
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*fma*



**AVISTA UTILITIES**  
**OFFICE SPACE CHARGES TO SUBSIDIARIES**  
**TWELVE MONTHS ENDED DECEMBER 31, 2014**

	<u>TOTAL</u>	<u>ELECTRIC</u>	<u>GAS</u>	<u>WPNG</u>
Total Company Allocation to Subsidiaries --	osc-2 \$ 21,597	\$15,397	\$4,281	\$1,920
Per utility 4 factor note 7 *	100.000%	71.290%	19.822%	8.888%
Per jurisdictional 4 factor note 4 * (WA portion only).		67.900%	70.758%	
Allocation to WA by service	<u>\$13,483</u>	<u>\$10,454</u>	<u>\$3,029</u>	
Adjustment to remove portion of office space for subsidiaries		<span style="border: 1px solid black; padding: 2px;">-10,454</span>	<span style="border: 1px solid black; padding: 2px;">-3,029</span>	

\* See Results of Operations Report E-ALL-12A and G-ALL-12A.

Prep by: jsDate: 03-20-2015Mgr. Review: ama

**AVISTA UTILITIES  
OFFICE SPACE CHARGES TO SUBSIDIARIES  
TWELVE MONTHS ENDED DECEMBER 31, 2014**

**Total hours charged** OSC-3 6,817.09

**(Excluding Executive Officers)**

Hours charged 5,838.69

FTEs 2.81 a

Standard office space 82 b square feet  
\$27.99 c Office Space Cost / per sq ft.  
\$3,765 d Annual Cost/Workstation

\$ 17,011 a\*b\*c+ a\*d

**(Executive Officers)**

Hours charged OSC-3 978.40

FTEs 0.47 a

Average Executive Square footage 169 b square feet  
\$27.99 c Office Space Cost / per sq ft.  
\$5,019 d Annual Cost/Workstation

\$ 4,586 a\*b\*c+ a\*d

\$ 21,597 All Employees

**Notes:**

(c) Office space rate is \$27.99, developed by Facilities, which includes Office Building Operating and Fixed Costs. Including Utilities, Admin, Security, HVAC, Electrical Systems, Building and Grounds Operations & Maintenance, Remodeling, Cafeteria Space, Depreciation and Property Tax.

(d) Approximate annual incremental costs for laptop, phone, cell phone, monitor, mouse and keyboard is \$3,765 per workstation.

Prep by: JS

Date: 02-12-2015

Mgr. Review: Jma

2.07  
2.07-3

Transaction Detail Selection: Organization : '%' , Project Number : '%' , MAC : '343'

Summary Exp Category: Labor

Ferc Acct	Task Numt	Accounting	Expenditur	Organizatic	Expenditur	Project Num	Transaction Ar	Transaction Mac
			<b>A04 Total</b>				4,940.29	73.00
			<b>A52 Total</b>				2,225.32	35.00
			<b>B09 Total</b>				301.11	7.00
			<b>C54 Total</b>				3,131.98	54.00
			<b>D54 Total</b>				25,583.04	857.00
			<b>D55 Total</b>				22,979.27	306.00
			<b>E01 Total</b>				173,259.29	978.40 ✓
			<b>E14 Total</b>				6,412.23	168.00
			<b>F08 Total</b>				1,094.32	27.00
			<b>F54 Total</b>				828.84	36.00
			<b>H07 Total</b>				7,727.37	167.00
			<b>J09 Total</b>				24.27	1.00
			<b>J54 Total</b>				2,511.28	48.00
			<b>M54 Total</b>				92,180.59	1,140.00
			<b>N08 Total</b>				156.38	5.00
			<b>P07 Total</b>				946.78	16.00
			<b>S04 Total</b>				43,310.04	1,440.00
			<b>S05 Total</b>				76,991.20	880.00
			<b>S54 Total</b>				7,850.04	173.00
			<b>T52 Total</b>				2,081.90	88.00
			<b>U01 Total</b>				4,286.04	59.00
			<b>W09 Total</b>				10.87	0.25
			<b>X08 Total</b>				2,255.52	44.00
			<b>Y01 Total</b>				7,439.89	163.20
			<b>Y54 Total</b>				2,493.81	45.00
			<b>Y55 Total</b>				1,188.37	19.00
			<b>Z89 Total</b>				1,134.77	(12.76)
			<b>Grand Total</b>				493,344.81	6,817.09 ✓

**Note:** In July of 2014, the company began recording a monthly journal to account for use of sub space, so OSC-1 reflects the adjustment from January 2014 through June 2014.

888

AVISTA UTILITIES

Report ID:  
E-ALL-12A

RESULTS OF OPERATIONS  
ELECTRIC ALLOCATION PERCENTAGES  
For Twelve Months Ended December 31, 2014  
Average of Monthly Averages Basis

Input	Ref	Description	System	Washington	Idaho
Based on Data from: 01-01-2013 thru 12-31-2013					
Elec/Gas North/Oregon 4-Factor			Total	Electric	Gas North
Direct O & M Accts 500 - 894			68,495,470	58,058,286	6,367,532
Direct O & M Accts 901 - 935			36,950,340	26,569,475	7,224,117
Direct O & M Accts 901 - 905 Utility 9 Only			4,724,966	3,236,437	1,488,529
Adjustments			0	0	0
Total			110,170,776	87,864,198	15,080,178
Percentage			100.000%	79.753%	13.688%
Direct Labor Accts 500 - 894			67,800,135	51,352,909	11,789,527
Direct Labor Accts 901 - 935			5,560,307	3,408,229	269,466
Direct Labor Accts 901 - 905 Utility 9 Only			10,134,217	6,671,977	3,462,240
Total			83,494,659	61,433,115	15,521,233
Percentage			100.000%	73.578%	18.589%
Number of Customers at Percentage			692,224	366,305	228,433
Percentage			100.000%	52.917%	33.000%
Net Direct Plant Percentage			2,661,279,881	2,100,079,490	372,868,631
Percentage			100.000%	78.912%	14.011%
Total Percentages Average (CD AA)			400,000%	285.160%	79.288%
			100,000%	71.290%	19.822%
					35.552%
					8.888%

2.07-4

2.07-5

AVISTA UTILITIES

RESULTS OF OPERATIONS  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis

Report ID:  
**E-ALL-12A**

Basis	Ref	Description	Production/Transmission Ratio	Based on Data from:	System	Washington	Idaho
1	Input			01-01-2014 thru 12-31-2014	100.000%	64.710%	35.290%
2	Input	Number of Customers - AMA Percent		01-01-2014 thru 12-31-2014	367,195 100.000%	241,041 65.644%	126,154 34.356%
3	E-OPS	Direct Distribution Operating Expense Percent		01-01-2014 thru 12-31-2014	22,867,710 100.000%	14,917,235 65.233%	7,950,475 34.767%
	Input	Jurisdictional 4-Factor Ratio Direct O & M Accts 500 - 598 Direct O & M Accts 901 - 935 Total Percentage		01-01-2014 thru 12-31-2014	20,542,699 28,957,984 49,500,683 100.000%	13,023,086 21,092,227 34,115,313 68.919%	7,519,613 7,865,757 15,385,370 31.081%
		Direct Labor Accts 500 - 598 Direct Labor Accts 901 - 935 Total Percentage			12,492,299 5,857,039 18,349,338 100.000%	8,544,371 4,662,886 13,207,257 71.977%	3,947,928 1,194,153 5,142,081 28.023%
		Number of Customers Percentage			370,194 100.000%	243,031 65.650%	127,163 34.350%
		Net Direct Plant Percentage			953,377,268 100.000%	620,232,581 65.056%	333,144,687 34.944%
4		Total Percentages Percent			400,000% 100.000%	271.602% X 67.900%	128.398% 32.100%

2.07-6

AVISTA UTILITIES

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis

Report ID: **G-ALL-12A**  
 Based on Data from:

Ref	Description	System	Washington	Idaho
1	Input System Contract Demand	100.000%	70.840%	29.160%
2	Input Number of Customers - AMA Percent	229,211 100.000%	152,109 66.362%	77,102 33.638%
3	G-OPS Direct Distribution Operating Expense Percent	12,874,835 100.000%	8,222,366 63.864%	4,652,469 36.136%
	Input Jurisdictional 4-Factor Ratio			
	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%



AVISTA UTILITIES  
WASHINGTON ELECTRIC RESULTS -CBR  
TWELVE MONTHS ENDED DECEMBER 31, 2014  
(000'S OF DOLLARS)

2,08

Line No.	DESCRIPTION	Restate Excise Taxes
	Adjustment Number	2.08
	Workpaper Reference	E-RET
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(273)
16	Total Distribution	(273)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(273)
25	OPERATING INCOME BEFORE FIT	273
FEDERAL INCOME TAX		
26	Current Accrual	96
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$177
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*Jma*



**Avista Utilities**  
**Restate Public Utility Excise Tax to Actual**  
**TWELVE MONTHS ENDED DECEMBER 31, 2014**

* Actual Payments:		Electric		Gas
January-14	RET-4	2,004,706.02	RET-4	1,057,749.08
February-14	RET-4	1,904,923.68	RET-4	1,037,424.63
March-14	RET-4	1,789,271.41	RET-4	896,772.07
April-14	RET-4	1,552,881.17	RET-4	557,834.95
May-14	RET-4	1,527,147.20	RET-4	394,870.08
June-14	RET-4	1,420,276.50	RET-4	230,014.73
July-14	RET-4	1,218,392.71	RET-4	172,602.03
August-14	RET-4	1,582,749.47	RET-4	127,811.26
September-14	RET-4	1,618,853.28	RET-4	160,431.23
October-14	RET-4	1,432,557.17	RET-4	207,665.17
November-14	RET-4	1,503,407.21	RET-4	450,192.45
December-14	RET-4	1,858,446.27	RET-4	908,335.98
<b>Total Actual Payments</b>		✓ <b>\$19,413,612.09</b>		<b>\$6,201,703.67</b> ✓
Deduct Washington State Excise Tax amount reflected in results	RET-2	19,687,084.12 ✓	RET-2	6,200,200.73 ✓
Add Back Timing Difference (1)		<b>\$0</b>		<b>\$0</b>
<b>Adjustment of Washington State Excise Tax</b>		<b>\$ (273,472.03)</b>		<b>\$ 1,502.94</b>

\* Source: Combined Monthly Excise Tax Return Lines 52 (Electric), 53 (Gas),  
 (these values now incorporate LIHEAP tax credit and Renewable energy credits  
 as assigned to service).

(1)	LIHEAP Tax credit assigned to service	RET-4	(233,108.54)	RET-4	(155,405.69)
	LIHEAP Tax credit benefit to acct 908610	RET-3	✓ 233,108.54	RET-3	155,405.69
			(0.00)		0.00

Note: To maintain matching of the tax credit with customer benefit expense, either increase 908610 to match credits in actual payments or reverse timing difference in actual payments



Ferc Acct Service Selection: Accounting Period : 12ME122014', GI Ferc Account: '408110', Statind Parameter 1 : 'DL'  
 Transaction Amount Electric Amt SUM Gas North Amt SUM Gas South Amt SUM

Ferc Acct Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408110 ED	WA	WA Electric Excise LIHEAP Tax	(233,108.54)	(233,108.54)	-	-
			(233,108.54)	(233,108.54)	-	-
		WA Electric Excise Tax Current	19,970,862.92	19,970,862.92	-	-
		WA Electric Excise Tax True Up	(50,670.26)	(50,670.26)	-	-
			19,920,192.66	19,920,192.66	-	-
		WA Natural gas "Other" April 2	600.00	600.00	-	-
		WA Natural gas "Other" Aug 201	8.88	8.88	-	-
		WA Natural gas "Other" August	135.00	135.00	-	-
		WA Natural gas "Other" Decembe	650.00	650.00	-	-
		WA Natural gas "Other" Feb 201	161.58	161.58	-	-
		WA Natural gas "Other" Februar	1,150.00	1,150.00	-	-
		WA Natural gas "Other" Jan 201	(135.47)	(135.47)	-	-
		WA Natural gas "Other" January	1,200.00	1,200.00	-	-
		WA Natural gas "Other" July 20	61.74	61.74	-	-
		WA Natural gas "Other" June 20	130.85	130.85	-	-
		WA Natural gas "Other" March 2	624.64	624.64	-	-
		WA Natural gas "Other" May 201	187.80	187.80	-	-
		WA Natural gas "Other" Nov 201	24.53	24.53	-	-
		WA Natural gas "Other" Oct 201	6.59	6.59	-	-
		WA Natural gas "Other" October	449.00	449.00	-	-
		WA Natural gas "Other" Sept 20	(5.46)	(5.46)	-	-
			5,249.68	5,249.68	-	-
			19,692,333.80	19,692,333.80	-	-

GD	WA	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
		WA Gas Excise LIHEAP Tax Credi	(155,405.69)	(155,405.69)	-	-
		WA Gas Excise Tax Current Mont	6,365,354.44	6,365,354.44	-	-
		WA Gas Excise Tax True Up Aug	406.17	406.17	-	-
		WA Gas Excise Tax True Up Dece	(3,247.66)	(3,247.66)	-	-
		WA Gas Excise Tax True Up Febr	(2,537.24)	(2,537.24)	-	-
		WA Gas Excise Tax True Up Janu	(1,712.41)	(1,712.41)	-	-
		WA Gas Excise Tax True Up July	256.52	256.52	-	-
		WA Gas Excise Tax True Up June	(183.09)	(183.09)	-	-
		WA Gas Excise Tax True Up Marc	(1,045.94)	(1,045.94)	-	-
		WA Gas Excise Tax True Up May	(825.73)	(825.73)	-	-
		WA Gas Excise Tax True Up Nov	(1,166.30)	(1,166.30)	-	-
		WA Gas Excise Tax True Up Oct	64.65	64.65	-	-
		WA Gas Excise Tax True Up Sept	243.01	243.01	-	-
			6,200,200.73	6,200,200.73	-	-
			6,200,200.73	6,200,200.73	-	-

Results Report E-OTX-12A / B						
Total for ED 408110			5,249.68	5,249.68	-	-
Results Report G-OTX-12A / RET-1						
Total for GD 408110			6,200,200.73	6,200,200.73	-	-
Total			25,892,534.53	19,692,333.80	6,200,200.73	-

208-2  
 Prep by: [Signature]  
 Mgr. Review: [Signature]



Adjustment No. \_\_\_\_\_

Worksheet Ref. RET-3

Transaction Analysis Selection: Accounting Period : '12ME 122014' , GI Ferc Account : '908610' , Statind Parameter 1 : 'DL'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
908610	ED	WA	August 2014 LIHEAP credit - St	77,279.21	77,279.21	-	-
			August 2014 LIHEAP credit from	51,184.70	51,184.70	-	-
			Oct 2014 LIHEAP credit - St. o	37,268.10	37,268.10	-	-
			Sept 2014 LIHEAP credit - St.	67,376.53	67,376.53	-	-
			<b>RET-1</b>	<b>233,108.54</b>	<b>233,108.54</b>	<b>-</b>	<b>-</b>
			August 2014 LIHEAP credit - St	51,519.47	-	51,519.47	-
			August 2014 LIHEAP credit from	34,123.14	-	34,123.14	-
			Oct 2014 LIHEAP credit - St. o	24,845.40	-	24,845.40	-
			Sept 2014 LIHEAP credit - St.	44,917.68	-	44,917.68	-
			<b>RET-1</b>	<b>155,405.69</b>	<b>-</b>	<b>155,405.69</b>	<b>-</b>
			<b>Total</b>	<b>388,514.23</b>	<b>233,108.54</b>	<b>155,405.69</b>	<b>-</b>

2.08-3

Prep by:

Date: 03-04-2015

Mgr. Review:

**STATE OF WASHINGTON COMBINED EXCISE TAX RETURN**

SEC STATE PUBLIC UTILITY TAX	January-14	February-14	March-14	April-14	May-14	June-14	July-14	August-14	September-14	October-14	November-14	December-14
<b>Power - Electricity Addendum</b>												
Gross Amount	51,822,944.00	49,303,909.40	46,350,812.05	40,228,282.10	39,697,770.47	36,932,167.28	38,623,917.20	43,755,017.05	44,026,115.04	38,213,832.12	38,925,237.09	48,051,710.74
Deductions	67,224.98	124,282.21	156,992.51	137,373.73	271,240.82	284,730.51	406,094.21	217,181.76	266,209.00	265,209.00	111,625.34	71,995.99
Taxable Amount	51,755,719.02	49,179,627.19	46,193,819.54	40,090,908.37	39,426,529.65	36,647,436.77	38,217,822.99	43,537,835.29	43,759,906.04	37,948,623.12	38,813,611.75	47,979,714.75
<b>Tax Due @</b>	19,897,694.60	1,904,923.68	1,789,271.41	1,552,881.17	1,527,147.20	1,420,276.50	1,480,329.16	1,686,394.51	1,694,996.20	1,469,825.27	1,503,407.21	1,858,446.27
Renewable Energy Credit	(245,883.96)	0.00	0.00	0.00	0.00	0.00	(210,751.74)	(26,565.83)	(8,766.39)	0.00	0.00	0.00
60% Allocated LITE&P Credit	(233,108.54)	0.00	0.00	0.00	0.00	0.00	(51,184.70)	(77,270.21)	(67,376.53)	(72,268.10)	0.00	0.00
Total Electric Tax:	19,418,602.09	1,904,923.68	1,789,271.41	1,552,881.17	1,527,147.20	1,420,276.50	1,218,392.71	1,582,749.47	1,616,653.28	1,329,557.17	1,503,407.21	1,858,446.27
<b>Gas Distribution Addendum</b>												
Gross Amount	165,218,339.06	26,970,920.06	23,320,093.05	14,502,395.36	10,270,839.95	5,978,492.47	5,374,324.32	4,657,812.39	5,334,935.67	6,040,067.11	11,696,289.67	23,397,415.16
Deductions	184,367.56	15,036.50	38,816.51	39,405.88	20,698.74	19,799.48	7,627.34	2,282.73	3,967.11	3,967.11	9,030.65	16,522.53
Taxable Amount	165,033,971.50	27,435,737.35	23,281,276.54	14,462,989.48	10,250,140.47	5,958,692.99	5,366,696.98	4,655,529.66	5,330,968.56	6,036,100.00	11,687,259.02	23,380,892.63
<b>Tax Due @</b>	6,387,109.35	1,057,749.08	1,037,424.63	587,834.95	394,870.08	230,014.73	206,725.17	179,330.73	205,348.91	234,510.57	450,192.48	908,335.98
40% Allocated LITE&P Credit	(155,405.69)	0.00	0.00	0.00	0.00	0.00	(34,122.14)	(51,519.47)	(44,817.68)	(24,845.40)	0.00	0.00
Total Gas Tax:	6,231,703.67	1,057,749.08	1,037,424.63	587,834.95	394,870.08	230,014.73	172,602.03	127,811.26	160,531.23	207,665.17	450,192.48	908,335.98

2.08-4

Prep by: \_\_\_\_\_  
 Date: 03/06/2015  
 Mgr. Review: \_\_\_\_\_

AVISTA UTILITIES

Report ID:  
E-OTX-12A

RESULTS OF OPERATIONS  
ELECTRIC TAXES OTHER THAN FIT  
For Twelve Months Ended December 31, 2014  
Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	35,955	35,955	0	23,266	23,266	0	12,689	12,689
1	408140	State Kwh Generation Tax	0	1,614,011	1,614,011	0	1,044,427	1,044,427	0	569,584	569,584
1	408150	R&P Property Tax--Production	0	13,700,248	13,700,248	0	8,865,430	8,865,430	0	4,834,818	4,834,818
1	408180	R&P Property Tax--Transmission	0	4,985,370	4,985,370	0	3,226,033	3,226,033	0	1,759,337	1,759,337
1	409100	State Income Tax--Montana & Oregon	0	(487,530)	(487,530)	0	(315,481)	(315,481)	0	(172,049)	(172,049)
		<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>	0	19,848,054	19,848,054	0	12,843,675	12,843,675	0	7,004,379	7,004,379
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	19,692,334	0	19,692,334	19,692,334	0	19,692,334	0	0	0
99	408120	Municipal Occupation & License Tax	21,058,748	0	21,058,748	17,690,450	0	17,690,450	3,368,298	0	3,368,298
99	408160	Miscellaneous State or Local Tax--WA & ID	213	0	213	0	0	0	213	0	213
99	408170	R&P Property Tax--Distribution	8,993,232	0	8,993,232	6,049,797	0	6,049,797	2,943,435	0	2,943,435
99	409100	State Income Tax--Idaho	377,935	0	377,935	0	0	0	377,935	0	377,935
		<b>TOTAL DISTRIBUTION</b>	50,122,462	0	50,122,462	43,432,581	0	43,432,581	6,689,881	0	6,689,881
		<b>TOTAL TAXES OTHER THAN FIT</b>	50,122,462	19,848,054	69,970,516	43,432,581	12,843,675	56,276,256	6,689,881	7,004,379	13,694,260

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.900%	32.100%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

2.08-6

**RESULTS OF OPERATIONS**  
**TAXES OTHER THAN FEDERAL INCOME TAX**  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	408190	UNDERGROUND STORAGE 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
99	408110	DISTRIBUTION 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%



AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2014  
 (000'S OF DOLLARS)

2.09

Line No.	DESCRIPTION	Net Gains / Losses
	Adjustment Number	2.09
	Workpaper Reference	E-NGL
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	(93)
15	Taxes	-
16	Total Distribution	(93)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(93)
25	OPERATING INCOME BEFORE FIT	93
FEDERAL INCOME TAX		
26	Current Accrual	33
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$60
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*ma*



**Avista Utilities**  
**Property Dispositions**  
 12 Months ended December 31, 2014

Year	Gain(Loss)	AMORTIZATION PERIOD												TOTAL		
		2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014		2015	2016
2003	(116,425)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(116,430)
2004	110,176	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	110,180
2005	244,184	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	244,180
2006	65,410	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	65,410
2007	186,876	18,688	18,688	18,688	18,688	18,688	18,688	18,688	18,688	18,688	18,688	18,688	18,688	18,688	18,688	186,880
2008	172,857	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	172,860
2009	35,772	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	35,770
2010	10,483	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	10,480
2011	(261)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(260)
2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2014	234,734	23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,473	184,311
Total	1,501,528	46,149	57,167	81,585	88,126	104,794	122,080	82,094	80,684	79,690	68,887	80,530	92,985	68,567	62,026	1,431,101

12 ME December 31, 2014 92,985

Year	Gain(Loss)	AMORTIZATION PERIOD												TOTAL		
		2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014		2015	2016
2003	(2,137)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(2,140)
2004	61	6	6	6	6	6	6	6	6	6	6	6	6	6	6	60
2005	625	63	63	63	63	63	63	63	63	63	63	63	63	63	63	630
2006	99	10	10	10	10	10	10	10	10	10	10	10	10	10	10	100
2007	25	3	3	3	3	3	3	3	3	3	3	3	3	3	3	30
2008	3,452	345	345	345	345	345	345	345	345	345	345	345	345	345	345	3,450
2009	1,496	150	150	150	150	150	150	150	150	150	150	150	150	150	150	1,500
2010	426	43	43	43	43	43	43	43	43	43	43	43	43	43	43	430
2011	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2014	56,272	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	39,389
Total	191,241	12,879	12,885	12,948	12,958	12,961	13,306	3,997	3,330	2,938	406	620	6,241	6,178	6,168	174,379

12 ME December 31, 2014 6,241

Prep by: SS 1st Review: me  
 Date: 02-13-2015 Mgr. Review: \_\_\_\_\_

2.09-1

2.09-2

Avista Utilities Property Dispositions 12 Months ended December 31, 2014	Description	Gain (Loss)	Alloc Factor	Svc/ Juris Alloc	Total		WA		North		ID		OR		TOTAL
					Electric	Gas	Electric	Gas	Electric	Gas	Electric	Gas	Electric	Gas	
1	Old Town 115KV Sub land	(1,491)		ED ID	(1,491)										(1,491)
2	Nez Perce Substation Old Site	3,136		ED ID	3,136										3,136
3	Beacon 230KV Substation Land	33,374		ED WA	33,374										33,374
4	Moab Junction Reg Station #49 Land	1,583		GD WA	1,583										1,583
5	Colville Service Center Sale	256,049		4 WA	201,359	201,359	54,689	54,689	54,689	54,689	56,272	56,272			256,049
	<b>Total Gain</b>	<b>\$ 292,650</b>			<b>\$ 237,961</b>	<b>\$ 234,734</b>	<b>\$ 1,645</b>	<b>\$ 1,645</b>	<b>\$ 54,689</b>	<b>\$ 54,689</b>	<b>\$ 56,272</b>	<b>\$ 56,272</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 292,650</b>
1	Gozzer Ranch - Held for Future Use Write Off	(24,995)		GD ID	0	0	0	0							0
2	HVAC ARO**	(12,182)													0
	<b>Total Loss</b>	<b>\$ (37,177)</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Net Gain for Amortization (421100 &amp; 421200)</b>	<b>\$ 255,473</b>			<b>\$ 237,961</b>	<b>\$ 234,734</b>	<b>\$ 1,645</b>	<b>\$ 1,645</b>	<b>\$ 54,689</b>	<b>\$ 54,689</b>	<b>\$ 56,272</b>	<b>\$ 56,272</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 292,650</b>
	<b>Service allocators:</b>														
	ED (Electric Direct)														
7	(4-Factor, Common All Services)	100,000%			71,290%				19,822%						8,888%
9	(4-Factor, Common Electric and Gas North)	100,000%			79,641%				21,359%						
	<b>Jurisdictional allocators:</b>														
1	(Production/Transmission Ratio)				100,000%	64,710%	35,290%		100,000%						
4	(Jurisdictional 4-Factor)				100,000%	67,900%	32,100%		100,000%		70,758%	29,242%			

\*\* - Special Accounting granted in Docket No. UE-051852, Order No. 01. The proposed accounting treatment allows Avista to comply with SFAS 149 on its balance sheet for financial reporting purposes and recognize no impact on Avista's income statement or effect on ratemaking consistent with SFAS 71, Accounting for the Effects of Certain Types of Regulation

Prep by: 887 1st Review: fma  
 Date: 02-13-2015 Mgr. Review: fma

**SCHEDULE 27**  
**12 Months ended December 31, 2014**  
**OTHER PROPERTY DISPOSITIONS**

	<b>BOOK</b>	<b>TAX</b>
1 (a) Brief Description of Property Disposed:	Old Town 115kV Sub land	
(b) Permanent Record Reference	201405	
(c) Date Property disposed of	201403	
(d) Primary Plant Account Credited	101000	
(e) Gross Sale Price		-
(f) Expense of Sale		
(g) Original Cost:		1,491
(h) Accumulated Depreciation		-
(i) Location	Bonner Co. Idaho	
(j) Date of Purchase	2003	
(k) Loss on Disposition of Property		(1,491) NGL-2
2 (a) Brief Description of Property Disposed:	Nez Perce Substation Old Site	
(b) Permanent Record Reference	201404	
(c) Date Property disposed of	201404	
(d) Primary Plant Account Credited	101000	
(e) Gross Sale Price		4,000
(f) Expense of Sale		365
(g) Original Cost:		500
(h) Accumulated Depreciation		-
(i) Location	Lewis Co. Idaho	
(j) Date of Purchase	1953	
(k) Gain on Disposition of Property		3,136 NGL-2
3 (a) Brief Description of Property Disposed:	Beacon 230kV Substation Land	
(b) Permanent Record Reference	201012	
(c) Date Property disposed of	201012	
(d) Primary Plant Account Credited	101000	
(e) Gross Sale Price		48,719
(f) Expense of Sale		1,731
(g) Original Cost:		13,614
(h) Accumulated Depreciation		-
(i) Location	Spokane, WA	
(j) Date of Purchase	1951	
(k) Gain on Disposition of Property		33,374 NGL-2
4 (a) Brief Description of Property Disposed:	Moab Junction Reg Station #49 Land	
(b) Permanent Record Reference	201206	
(c) Date Property disposed of	201206	
(d) Primary Plant Account Credited	101000	
(e) Gross Sale Price		2,000
(f) Expense of Sale		-
(g) Original Cost:		418
(h) Accumulated Depreciation		-
(i) Location	Newman Lake, WA	
(j) Date of Purchase	1971	
(k) Gain on Disposition of Property		1,583 NGL-2
5 (a) Brief Description of Property Disposed:	Colville Service Center Sale	
(b) Permanent Record Reference	201208	
(c) Date Property disposed of	201112	
(d) Primary Plant Account Credited	201202	
(e) Gross Sale Price		600,000
(f) Expense of Sale		11,077
(g) Original Cost:		518,477
(h) Accumulated Depreciation		185,602
(i) Location	Colville, WA	
(j) Date of Purchase	1956-2009	
(k) Gain on Disposition of Property		256,049 NGL-2

Prep by: BS 1st Review: \_\_\_\_\_  
 Date: 02-13-2015 Mgr. Review: Jma

Transaction Analysis Selection: Accounting Period : '12ME122014', GI Ferc Account : '421%', Standard Parameter 1 : 'DL'

Ferc Acct	Accounting Service	Jurisdiction	Journal Name	Transaction Desc Long	Transaction Amount	Notes
421100	201403	ZZ	RETIREMENT RETIREMENT USD	BEACON SUBSTATION LAND	13,614.00	retirement from Plant for the substation land
421100	201403	ZZ	NSJ004 - MISC REC SALE OF PROP BEA SUB & RETIREMENT USD	MISC REC SALE OF PROP BEACON SUBSTATION	(46,988.29)	Beacon 230KV Substation Land
					(33,374.29)	NGL-3
421100	201403	ZZ	NSJ004 - MISC REC SALE OF PROP MOAB JCT GAS REG STN # 49 RETIREMENT USD	MISC REC SALE OF PROP MOAB JCT GAS REG STN # 49 MCAB SUBSTATION LAND	(2,000.00)	Moab Junction Reg Station #49 Land
421100	201406	CD	Retirement Retirement USD	COLVILLE WAREHOUSE	417.50	retirement from Plant for the substation land
421100	201406	CD	NSJ008 - Colville Warehouse settlement f	COLVILLE WAREHOUSE SETTLEMENT	(1,592.50)	NGL-3
					(267,125.68)	Gain from Plant for the Colville Warehouse sale which took place in 2011 journal entry pertaining to 2011 Colville warehouse sale.
					(296,046.96)	NGL-3
421100	201406	ZZ	605-CASH BOOK - 06192014 - 06272014 - 1	LEWIS COUNTY TITLE - NEZ PERCE	(3,635.50)	Net Perce Substation Old Site
421100	201407	ZZ	605-CASH BOOK - 07222014 - 07252014 - 1	RE-PRESENTED	(1,537.88)	
421100	201407	ZZ	605-CASH BOOK - 07232014 - 07232014 - 1	RE-PRESENTED Reversing entry from Detail ID:122481.	1,537.88	
421100	201410	ED	NSJ004 - Loss on Property Disposal 20141		(1,480.94)	
421100	201410	ED	RETIREMENT RETIREMENT USD		1,490.94	
421100	201410	ED	RETIREMENT RETIREMENT USD		500.00	Net Perce Substation Old Site
201410	GD	OR	RETIREMENT RETIREMENT USD		3,662.61	Remaining lease retired re: Roseburg office purchase
201412	CD	AA	NSJ026 - redress to AD 201412 NSJ USD	Journal Import Created	(62,595.25)	
			RETIREMENT RETIREMENT USD		52,595.25	
					(290,478.54)	
			Total for 421100			
421200	201402	GD	NSJ009 - Held-for-future use loss on ret	Journal Import Created	24,994.90	Held-for-future use assets at Gozzer Ranch were written down. ARO loss for the HVAC ARO retirement. The ARO liability was relieved when the HVAC project in this building was completed. It resulted in a loss because the liability ultimately was not as great as we thought it would be.
421200	201409	CD	NSJ014 - adjust ARO/HVAC depr entry 2014	Journal Import Created	12,182.18	
421200	201410	ZZ	NSJ004 - Loss on Property Disposal 20141	Journal Import Created	1,490.94	
					38,958.02	
			Total for 421200			
			Total		(251,810.62)	NGL-3

Prep by: [Signature] 1st Review: [Signature]  
 Date: 02-13-2015 Mgr. Review: [Signature]

2.09-5

AVISTA UTILITIES

Report ID:  
**E-ALL-12A**

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis

Basis	Ref	Description	Input	Production/Transmission Ratio	System	Washington	Idaho
1			01-01-2014 thru 12-31-2014	100.0000%	64.710%	35.290%	
2		Number of Customers - AMA Percent	01-01-2014 thru 12-31-2014	367,195 100.0000%	241,041 65.644%	126,154 34.356%	
3	E-OPS	Direct Distribution Operating Expense Percent	01-01-2014 thru 12-31-2014	22,867,710 100.0000%	14,917,235 65.233%	7,950,475 34.767%	
	Input	Jurisdictional 4-Factor Ratio Direct O & M Accs 500 - 598 Direct O & M Accs 901 - 935 Total Percentage	01-01-2014 thru 12-31-2014	20,542,699 28,957,984 49,500,683 100.0000%	13,023,086 21,092,227 34,115,313 68.919%	7,519,613 7,865,757 15,385,370 31.081%	
	Input	Direct Labor Accs 500 - 598 Direct Labor Accs 901 - 935 Total Percentage		12,492,299 5,857,039 18,349,338 100.0000%	8,544,371 4,662,886 13,207,257 71.977%	3,947,928 1,194,153 5,142,081 28.023%	
		Number of Customers Percentage		370,194 100.0000%	243,031 65.650%	127,163 34.350%	
		Net Direct Plant Percentage		953,377,268 100.0000%	620,232,581 65.056%	333,144,687 34.944%	
4		Total Percentages Percent		400,0000% 100.0000%	271.602% 67.900%	128.398% 32.100%	

AVISTA UTILITIES

Report ID:  
E-ALL-12A

**ELECTRIC ALLOCATION PERCENTAGES**

For Twelve Months Ended December 31, 2014  
Average of Monthly Averages Basis

Based on Data from:

01-01-2013 thru 12-31-2013

Input	Ref	Description	Total	Electric	Gas North	Oregon Gas
Elec/Gas North/Oregon 4-Factor			68,495,470	58,058,286	6,367,532	4,069,652
Direct O & M Accs 500 - 894			36,950,340	26,569,475	7,224,117	3,156,748
Direct O & M Accs 901 - 935			4,724,966	3,236,437	1,488,529	0
Direct O & M Accs 901 - 905 Utility 9 Only			0	0	0	0
Adjustments			110,170,776	87,864,198	15,080,178	7,226,400
Total			100.0000%	79.7533%	13.6888%	6.5599%
Percentage						
Direct Labor Accs 500 - 894			67,800,135	51,352,909	11,789,527	4,657,699
Direct Labor Accs 901 - 935			5,560,307	3,408,229	269,466	1,882,612
Direct Labor Accs 901 - 905 Utility 9 Only			10,134,217	6,671,977	3,462,240	0
Total			83,494,659	61,433,115	15,521,233	6,540,311
Percentage			100.0000%	73.578%	18.589%	7.833%
Number of Customers at			692,224	366,305	228,433	97,486
Percentage			100.0000%	52.917%	33.000%	14.083%
Net Direct Plant			2,661,279,881	2,100,079,490	372,868,631	188,331,760
Percentage			100.0000%	78.912%	14.011%	7.077%
Total Percentages			400.0000%	285.160%	79.288%	35.552%
Average (CD AA)			100.0000%	71.290%	19.822%	8.888%

2.09-6

AVISTA UTILITIES

RESULTS OF OPERATIONS  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis

Report ID:  
**E-ALL-12A**

Basis	Ref	Description	Based on Data from:			
			System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor				
		Direct O & M Accts 500 - 894	64,480,390	58,058,286	6,422,104	0
		Direct O & M Accts 901 - 935	33,796,280	26,569,475	7,226,805	0
		Adjustments	0	0	0	0
		Total	98,276,670	84,627,761	13,648,909	0
		Percentage	100.000%	86.112%	13.888%	0.000%
		Direct Labor Accts 500 - 894	63,088,156	51,352,909	11,735,247	0
		Direct Labor Accts 901 - 935	3,849,086	3,408,229	440,857	0
		Total	66,937,242	54,761,138	12,176,104	0
		Percentage	100.000%	81.810%	18.190%	0.000%
		Number of Customers at	594,738	366,305	228,433	0
		Percentage	100.000%	61.591%	38.409%	0.000%
		Net Direct Plant	2,443,285,624	2,078,050,262	365,235,362	0
		Percentage	100.000%	85.051%	14.949%	0.000%
		Total Percentages	400.000%	314.564%	85.436%	0.000%
		Average (CD AN/ID/WA)	100.000%	78.641%	21.359%	0.000%
9	E-PLT	Net Electric Distribution Plant - AMA	906,522,743	590,072,328	316,450,415	
		Percent	100.000%	65.092%	34.908%	
10		Book Depreciation	89,196,809	57,333,059	31,863,750	
		Percent	100.000%	64.277%	35.725%	

2.09-7

2.09-8

AVISTA UTILITIES

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis

Report ID: G-ALL-12A		Based on Data from:		
Ref	Description	System	Washington	Idaho
1	Input System Contract Demand	100.000%	70.840%	29.160%
2	Input Number of Customers - AMA Percent	229,211 100.000%	152,109 66.362%	77,102 33.638%
3	G-OPS Direct Distribution Operating Expense Percent	12,874,835 100.000%	8,222,366 63.864%	4,652,469 36.136%
	Input Jurisdictional 4-Factor Ratio	5,138,222	2,993,532	2,144,690
	Direct O & M Accounts 798 - 894	6,736,089	6,334,192	401,897
	Direct O & M Accounts 901 - 935	11,874,311	9,327,724	2,546,587
	Total	100.000%	78.554%	21.446%
	Percentage			
	Direct Labor	7,841,118	5,302,891	2,538,227
	Amount: Accounts 798 - 894	2,835,222	2,315,397	519,825
	Amount: Accounts 901 - 935	10,676,340	7,618,288	3,058,052
	Total	100.000%	71.357%	28.643%
	Percentage			
	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	400,000%	283,034%	116,966%
	Percent	100.000%	70.758%	29.242%





AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2014  
 (000'S OF DOLLARS)

2.10

Line No.	DESCRIPTION	Weather Normalization
	Adjustment Number	2.10
	Workpaper Reference	E-WN
<b>REVENUES</b>		
1	Total General Business	(\$2,345)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(2,345)
5	Other Revenue	-
6	Total Electric Revenue	(2,345)
<b>EXPENSES</b>		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(90)
16	Total Distribution	(90)
17	Customer Accounting	(13)
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(5)
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(5)
24	Total Electric Expenses	(108)
25	OPERATING INCOME BEFORE FIT	(2,237)
FEDERAL INCOME TAX		
26	Current Accrual	(783)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$1,454)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*Jma*

2014	Total	January	February	March	April	May	June	July	August	September	October	November	December
Normal DDH	6,657	1,118	924	781	544	320	141	31	33	174	545	887	1,159
Actual DDH	6,185	1,090	1,085	780	537	227	106	7	5	94	357	906	991
Unbilled DDH	472	28	-161	1	7	93	35	24	28	80	188	-19	168
Normal DDC	463	0	0	0	0	14	46	196	166	40	1	0	0
Actual DDC	654	0	0	0	0	6	14	348	238	47	1	0	0
Unbilled DDC	-191	0	0	0	0	8	32	-152	-72	-7	0	0	0

Rate Group	WA Res Sched 1	WA Com Sched 11	WA Ind Sched 11	WA Res Sched 21	WA Com Sched 21	ID Res Sched 1
No of Cust	-14,417,451	218,387	21,137	24,655	127,633	1,700,357
Usage/DDH	205,620	21,137	21,137	16,010	1,856	102,753
Usage/DDC	0.594	0.000	0.369	0.000	2,456	0.591
WA Res Sched 11	131,650	72,442	-416,823	-141,769	0.000	0.000
No of Cust	8,587	8,800	8,806	4,585	1,859	1,859
Usage/DDH	0.294	0.294	0.294	1,867	2,456	2,456
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.000
WA Com Sched 11	-5,257,876	21,591	21,591	16,010	1,859	102,768
No of Cust	21,558	0.369	0.369	0.000	0.000	0.591
Usage/DDH	0.000	0.000	0.000	0.000	0.000	0.000
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.000
WA Ind Sched 11	57,792	5,187	-29,131	-141,769	1,859	102,768
No of Cust	128	129	126	52	1,859	102,768
Usage/DDH	1.436	1.436	1.436	16,010	2,456	2,456
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.000
WA Res Sched 21	-56,528	24,655	-141,769	16,010	1,859	102,768
No of Cust	53	55	55	52	1,859	102,768
Usage/DDH	0.000	16,010	16,010	16,010	2,456	2,456
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.000
WA Com Sched 21	-8,409,373	127,633	-733,497	-733,497	1,859	102,768
No of Cust	1,859	1,856	1,855	4,585	1,859	102,768
Usage/DDH	2,456	2,456	2,456	1,867	2,456	2,456
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.000
ID Res Sched 1	-2,744,824	1,700,357	-9,778,478	60,719	331,003	4,393,668
No of Cust	102,909	102,753	102,768	102,739	102,573	102,481
Usage/DDH	0.591	0.591	0.591	0.591	0.461	0.461
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.000

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

10-1

	2014	Total	January	February	March	April	May	June	July	August	September	October	November	December
ID Res Sched 11		34,788	33,477	-192,143	1,193	5,998	79,914	74,665	-211,238	-100,280	-9,794	164,019	-16,662	205,639
No of Cust		5,001	4,961	4,952	4,952	4,953	4,967	4,994	4,999	5,010	5,033	5,043	5,069	5,079
Usage/DDH			0.241	0.241	0.241	0.173	0.173	0.173	0.000	0.000	0.000	0.173	0.173	0.241
Usage/DDC			0.000	0.000	0.000	0.000	0.000	0.278	0.278	0.278	0.278	0.000	0.000	0.000
ID Com Sched 11		-3,032,430	223,940	-1,287,070	7,990	35,496	917,490	1,032,558	-4,060,727	-1,926,262	-187,580	957,564	-96,561	1,350,732
No of Cust		15,357	15,351	15,344	15,336	15,320	15,347	15,336	15,336	15,358	15,383	15,388	15,354	15,432
Usage/DDH			0.521	0.521	0.521	0.331	0.331	0.331	0.000	0.000	0.000	0.331	0.331	0.521
Usage/DDC			0.000	0.000	0.000	3.625	3.625	1.742	1.742	1.742	1.742	3.625	3.625	0.000
ID Ind Sched 11		-4,615	2,065	-11,874	74	427	5,672	6,239	-19,723	-9,342	-936	11,465	-1,167	12,485
No of Cust		132	131	131	132	132	132	131	132	132	136	132	133	132
Usage/DDH			0.563	0.563	0.563	0.462	0.462	0.462	0.000	0.000	0.000	0.462	0.462	0.563
Usage/DDC			0.000	0.000	0.000	0.000	0.000	0.983	0.983	0.983	0.983	0.000	0.000	0.000
ID Res Sched 21		-40,277	9,762	-53,693	303	1,012	13,445	19,369	-67,969	-32,196	-3,130	27,179	-2,747	48,388
No of Cust		20	23	22	20	19	19	19	19	19	19	19	19	19
Usage/DDH			15.159	15.159	15.159	7.609	7.609	7.609	0.000	0.000	0.000	7.609	7.609	15.159
Usage/DDC			0.000	0.000	0.000	0.000	0.000	23.535	23.535	23.535	23.535	0.000	0.000	0.000
ID Com Sched 21		-3,528,858	94,670	-546,424	3,400	0	0	587,740	-2,791,766	-1,322,415	-128,568	0	0	574,505
No of Cust		1,058	1,051	1,055	1,057	1,060	1,058	1,058	1,058	1,058	1,058	1,061	1,061	1,063
Usage/DDH			3.217	3.217	3.217	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	3.217
Usage/DDC			0.000	0.000	0.000	0.000	0.000	17.360	17.360	17.360	17.360	0.000	0.000	0.000
ID Ind Sched 21		315,720	19,535	-110,834	688	6,753	89,721	32,319	0	0	0	178,780	-18,592	117,330
No of Cust		70	70	69	69	70	70	67	71	69	69	69	71	70
Usage/DDH			9.977	9.977	9.977	13.782	13.782	13.782	0.000	0.000	0.000	13.782	13.782	9.977
Usage/DDC			0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Electric Adjustment		-36,952,282	5,950,588	-34,231,195	212,586	1,038,177	15,513,578	19,943,278	-70,237,650	-33,258,938	-3,244,089	28,184,072	-2,855,490	36,032,801
WA subtotal		-27,951,786	3,866,762	-22,250,679	138,219	657,488	10,013,668	13,431,998	-48,243,784	-22,838,223	-2,227,741	17,890,614	-1,813,196	23,423,088
ID subtotal		-9,000,496	2,083,826	-11,980,516	74,367	380,689	5,499,910	6,511,280	-21,993,866	-10,420,715	-1,016,348	10,293,458	-1,042,294	12,609,713
Summarize by Schedule														
WA Sch 1		-14,417,451	3,418,458	-19,673,731	122,066	625,889	8,320,450	10,531,416	-35,298,252	-16,715,738	-1,630,970	16,906,064	-1,713,777	20,690,674
WA Sch 11		-5,068,434	296,016	-1,701,682	10,735	28,318	785,394	1,336,350	-5,560,783	-2,629,971	-255,968	894,776	-90,314	1,818,895
WA Sch 21		-8,465,901	152,288	-875,266	5,418	3,281	907,824	1,564,232	-7,384,749	-5,492,514	-340,803	89,774	-8,905	913,519
ID Sch 1		-2,744,824	1,700,357	-9,778,478	60,719	331,003	4,393,668	4,758,390	-14,842,443	-7,030,220	-686,340	8,954,451	-906,565	10,300,634
ID Sch 11		-3,002,257	259,482	-1,491,087	9,257	41,921	1,003,076	1,113,462	-4,291,688	-2,035,884	-198,310	1,133,048	-114,390	1,568,856
ID Sch 21		-3,253,415	123,987	-710,951	4,391	7,765	103,166	639,428	-2,859,735	-1,354,611	-131,698	205,959	-21,339	740,223

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

2102

2014	Total	January	February	March	April	May	June	July	August	September	October	November	December
WS weighted block Base Rates (Excluding Adder Schedules ERM, BPA ResX, and PP Rider)													
WA Sch 1	0.09209	0.09209	0.09209	0.09209	0.09209	0.09209	0.09209	0.09209	0.09209	0.09209	0.09209	0.09209	0.09209
WA Sch 11	0.08582	0.08582	0.08582	0.08582	0.08582	0.08582	0.08582	0.08582	0.08582	0.08582	0.08582	0.08582	0.08582
WA Sch 21	0.06881	0.06881	0.06881	0.06881	0.06881	0.06881	0.06881	0.06881	0.06881	0.06881	0.06881	0.06881	0.06881
WS weighted block Base Rates (Excluding Adder Schedules PCA, BPA ResX, SIT, and PP Rider)													
ID Sch 1	0.09096	0.09096	0.09096	0.09096	0.09096	0.09096	0.09096	0.09096	0.09096	0.09096	0.09096	0.09096	0.09096
ID Sch 11	0.07178	0.07178	0.07178	0.07178	0.07178	0.07178	0.07178	0.07178	0.07178	0.07178	0.07178	0.07178	0.07178
ID Sch 21	0.05373	0.05373	0.05373	0.05373	0.05373	0.05373	0.05373	0.05373	0.05373	0.05373	0.05373	0.05373	0.05373
<b>Revenue Adjustment</b>													
WA Sch 1	(\$1,327,704)	\$314,806	(\$1,811,754)	\$11,241	\$57,638	\$766,230	\$969,838	(\$3,250,616)	(\$1,539,352)	(\$150,196)	\$1,556,879	(\$157,822)	\$1,905,404
WA Sch 11	(\$434,971)	\$25,404	(\$146,038)	\$921	\$2,430	\$67,403	\$114,686	(\$477,226)	(\$225,704)	(\$21,967)	\$76,790	(\$7,768)	\$156,098
WA Sch 21	(\$582,540)	\$10,479	(\$60,227)	\$373	\$226	\$62,467	\$107,635	(\$508,145)	(\$240,320)	(\$23,451)	\$6,177	(\$613)	\$62,859
Total WA	(\$2,345,215)	\$350,689	(\$2,018,019)	\$12,535	\$60,294	\$896,100	\$1,192,159	(\$4,235,987)	(\$2,005,376)	(\$195,614)	\$1,639,846	(\$166,203)	\$2,124,361
	79%	66%	66%	66%	64%	65%	69%	70%	70%	70%	64%	64%	66%
ID Sch 1	(\$249,669)	\$154,664	(\$889,450)	\$5,523	\$30,108	\$399,648	\$432,823	(\$1,350,069)	(\$639,469)	(\$62,429)	\$814,497	(\$82,461)	\$936,946
ID Sch 11	(\$215,503)	\$18,626	(\$107,030)	\$664	\$3,009	\$72,001	\$79,924	(\$308,057)	(\$146,136)	(\$14,235)	\$81,330	(\$8,211)	\$112,612
ID Sch 21	(\$174,807)	\$6,662	(\$38,199)	\$236	\$417	\$5,543	\$34,356	(\$153,654)	(\$72,783)	(\$7,076)	\$11,066	(\$1,147)	\$39,772
Total ID	(\$639,979)	\$179,952	(\$1,034,679)	\$6,423	\$33,534	\$477,192	\$547,103	(\$1,811,780)	(\$858,388)	(\$83,740)	\$906,893	(\$91,819)	\$1,089,330
	21%	34%	34%	34%	36%	35%	31%	30%	30%	30%	36%	36%	34%
<b>Total Revenue</b>													
	(\$2,985,194)	\$530,641	(\$3,052,698)	\$18,958	\$93,828	\$1,373,292	\$1,739,262	(\$6,047,767)	(\$2,863,764)	(\$279,354)	\$2,546,739	(\$258,022)	\$3,213,691
<b>Total Expense</b>													
WA ERM RRC	0.03215	\$124,316	(\$715,359)	\$4,444	\$21,138	\$321,939	\$431,839	(\$1,551,038)	(\$734,249)	(\$71,622)	\$575,183	(\$58,294)	\$753,052
ID PCA LCAR	0.02697	\$56,201	(\$323,115)	\$2,006	\$10,267	\$148,333	\$175,609	(\$593,175)	(\$281,047)	(\$27,411)	\$277,615	(\$28,111)	\$340,084
	(\$1,141,395)	\$180,517	(\$1,038,474)	\$6,450	\$31,405	\$470,272	\$607,448	(\$2,144,213)	(\$1,015,296)	(\$99,033)	\$852,798	(\$86,405)	\$1,093,136
<b>Estimated Margin</b>													
	(\$1,843,799)	\$350,124	(\$2,014,224)	\$12,508	\$62,423	\$903,020	\$1,131,814	(\$3,903,554)	(\$1,848,468)	(\$180,321)	\$1,693,941	(\$171,617)	\$2,120,555

2.10-3

Prep by: *JMG*

1st Review:

Date: 03-09-2015 Mgr. Review:

	14 GRC Block Usage, Bills & Baseload	BaseLoad Usage	Percentage	WS Usage Percentage	01-01-2013	01-01-2012	01-01-2014
WA Schedule 1							
Block 1	1,539,744,220	1,539,744,220	94.02%	0.00%	0.07133	0.06914	0.07369
Block 2	507,409,059	97,974,212	5.98%	56.94%	0.08299	0.08044	0.08573
Block 3	309,567,515	0	0.00%	43.06%	0.09728	0.09429	0.10050
	<u>2,356,720,794</u>	<u>1,637,718,432</u>	<u>100.00%</u>	<u>100.00%</u>	<u>0.08914</u>	<u>0.08640</u>	<u>0.09209</u>
	2,437,081	672			8.914		9.209
WA Schedule 11							
Block 1	399,066,786	387,172,500	100.00%	7.02%	0.11031	0.10891	0.11391
Block 2	157,496,003	0	0.00%	92.98%	0.08105	0.08002	0.08370
	<u>556,562,789</u>	<u>387,172,500</u>	<u>100.00%</u>	<u>100.00%</u>	<u>0.08310</u>	<u>0.08205</u>	<u>0.08582</u>
	351,975	1,100			8.310		8.582
WA Schedule 21							
Block 1	1,265,934,693	864,645,135	100.00%	70.90%	0.06878	0.06819	0.07099
Block 2	164,689,049	0	0.00%	29.10%	0.06150	0.06097	0.06349
	<u>1,430,623,742</u>	<u>864,645,135</u>	<u>100.00%</u>	<u>100.00%</u>	<u>0.06666</u>	<u>0.06609</u>	<u>0.06881</u>
	25,427	34,005			6.566		6.881
ID Schedule 1							
Block 1	616,224,048	616,224,048	78.68%	0.00%	0.08146	0.07848	0.07848
Block 2	551,157,477	166,939,472	21.32%	100.00%	0.09096	0.08764	0.08764
	<u>1,167,381,525</u>	<u>783,163,520</u>	<u>100.00%</u>	<u>100.00%</u>	<u>0.09096</u>	<u>0.08764</u>	<u>0.08764</u>
	1,223,693	640					
ID Schedule 11							
Block 1	259,147,297	259,147,297	86.58%	0.00%	0.09338	0.09338	0.09338
Block 2	100,389,461	40,165,429	13.42%	100.00%	0.07178	0.06958	0.06958
	<u>359,536,758</u>	<u>299,312,726</u>	<u>100.00%</u>	<u>100.00%</u>	<u>0.07178</u>	<u>0.06958</u>	<u>0.06958</u>
	243,146	1,231					
ID Schedule 21							
Block 1	583,815,234	583,815,234	94.16%	0.00%	0.06297	0.06039	0.06039
Block 2	115,493,762	36,226,104	5.84%	100.00%	0.05373	0.05154	0.05154
	<u>699,308,996</u>	<u>620,041,338</u>	<u>100.00%</u>	<u>100.00%</u>	<u>0.05373</u>	<u>0.05154</u>	<u>0.05154</u>
	13,986	44,333					

Summarize No of Customers by Code

	201401	201402	201403	201404	201405	201406	201407	201408	201409	201410	201411	201412
WA Residential Sch 1	WR1	205,535	205,719	205,498	205,075	204,430	204,965	204,910	203,645	206,252	206,878	207,338
WA Residential Sch 11	WR11	8,800	8,806	8,801	5,783	8,803	8,820	8,851	8,886	8,865	8,898	8,922
WA Commercial Sch 11	WC11	21,137	21,137	21,591	21,564	21,664	21,672	21,629	21,647	21,639	21,656	21,738
WA Industrial Sch 11	WI11	129	126	126	127	130	131	131	130	129	125	127
WA Total Sch 11	WT11	30,116	30,118	30,564	30,521	30,644	30,668	30,655	30,707	30,679	30,726	30,834
WA Residential Sch 21	WR21	55	55	52	53	52	52	52	52	54	53	54
WA Commercial Sch 21	WC21	1,856	1,855	1,867	1,866	1,847	1,855	1,852	1,859	1,867	1,861	1,862
WA Industrial Sch 21	WI21	87	88	91	88	89	88	87	87	86	85	85
WA Total Sch 21	WT21	2,008	2,008	2,020	2,017	1,999	2,007	2,003	2,010	2,021	2,011	2,013
WA Commercial Sch 25	WC25	10	10	10	10	10	10	10	10	10	10	10
WA Industrial Sch 25	WI25	12	10	11	11	11	11	11	11	11	11	11
WA Total Sch 25	WT25	22	20	21	21	21	21	21	21	21	21	21
WA Residential Sch 31	WR31	1,103	1,101	1,101	1,100	1,103	1,112	1,107	1,113	1,110	1,104	1,107
WA Commercial Sch 31	WC31	618	621	622	608	624	624	623	625	630	629	632
WA Industrial Sch 31	WI31	706	704	703	708	712	701	700	700	703	694	701
WA Total Sch 31	WT31	2,430	2,429	2,429	2,419	2,442	2,440	2,433	2,441	2,446	2,430	2,444
ID Residential Sch 1	IR1	102,753	102,768	102,739	102,573	102,254	102,787	102,781	103,209	103,319	103,501	103,745
ID Residential Sch 11	IR11	4,961	4,952	4,952	4,953	4,994	4,999	5,010	5,033	5,043	5,069	5,079
ID Commercial Sch 11	IC11	15,351	15,344	15,336	15,320	15,336	15,336	15,338	15,383	15,388	15,354	15,432
ID Industrial Sch 11	II11	131	131	132	132	131	132	132	136	132	133	132
ID Total Sch 11	IT11	20,466	20,450	20,443	20,428	20,484	20,491	20,524	20,576	20,588	20,582	20,669
ID Residential Sch 21	IR21	23	22	20	19	19	19	19	19	19	19	19
ID Commercial Sch 21	IC21	1,051	1,055	1,057	1,060	1,058	1,058	1,058	1,058	1,061	1,061	1,063
ID Industrial Sch 21	II21	70	69	69	70	67	71	69	69	69	71	70
ID Total Sch 21	IT21	1,148	1,150	1,150	1,153	1,148	1,152	1,150	1,150	1,153	1,155	1,156
ID Commercial Sch 25	IC25	3	3	3	3	3	3	3	3	3	3	3
ID Industrial Sch 25	II25	6	6	6	6	6	6	6	6	6	6	6
ID Total Sch 25	IT25	9	9	9	9	9	9	9	9	9	9	9
ID Residential Sch 31	IR31	634	630	628	628	630	630	635	633	638	639	643
ID Commercial Sch 31	IC31	501	501	501	501	510	514	516	520	519	517	516
ID Industrial Sch 31	II31	246	245	248	248	249	245	244	243	246	243	245
ID Total Sch 31	IT31	1,383	1,378	1,379	1,379	1,391	1,391	1,397	1,398	1,405	1,401	1,406

2.10-5

Weather Sensitivity Regression Summary for January 2004 through December 2013

Adj R <sup>2</sup>	Dependent Variable	Shoulder Mo. Heating	Winter Mo Heating	Shoulder Mo Cooling	Summer Mo Cooling	Usage/Cust Base Load	Usage/Cust 2013 Low	Durbin Watson test results
		Apr, May, Jun, Oct, Nov	Dec, Jan, Feb, Mar	Apr, May, Oct, Nov	Jun, Jul, Aug, Sep			
<b>Washington Electric</b>								
0.970	WR1	0.436	0.594	0.000	1.133	663	773	No Autocorrelation
0.942	WR11	0.228	0.294	0.000	0.327	363	420	Corrected with AR(1)
0.887	WC11	0.119	0.369	1.982	1.555	1,716	1,881	Corrected with AR(1),(2)
0.889	WI11	1.265	1.436	1.526	0.000	2,206	2,964	Corrected with AR(1)
0.921	WT11	0.211	0.384	1.720	1.022	1,338	1,485	Corrected with AR(1),(2)
0.906	WR21	8.843	16.010	0.000	22.002	43,819	48,211	Corrected with AR(1),(2)
0.923	WC21	0.000	2.456	58.035	25.574	51,669	52,651	Corrected with AR(1),(2)
0.925	WT21	0.000	2.638	55.506	24.820	53,800	54,667	Corrected with AR(1),(2)
<b>Idaho Electric</b>								
0.974	IR1	0.461	0.591	0.000	0.950	656	726	No Autocorrelation
0.936	IR11	0.173	0.241	0.000	0.278	280	309	Corrected with AR(1)
0.805	IC11	0.331	0.521	3.625	1.742	1,428	1,416	Corrected with AR(2)
0.790	II11	0.462	0.563	0.000	0.983	2,481	2,144	Corrected with AR(1),(2)
0.825	IT11	0.299	0.465	3.071	1.418	1,121	1,181	Corrected with AR(2)
0.808	IR21	7.609	15.159	0.000	23.535	30,094	32,647	Corrected with AR(1)
0.890	IC21	0.000	3.217	0.000	17.360	42,471	42,756	Corrected with AR(1),(3)
0.713	II21	13.782	9.977	0.000	0.000	104,120	111,731	Corrected with AR(1),(2)
0.886	IT21	0.000	3.729	0.000	16.223	46,125	46,849	Corrected with AR(1),(2)

Dependent Variable Name Code

1st letter

W = Washington Jurisdiction

I = Idaho Jurisdiction

2nd letter

R = Residential Class

C = Commercial Class

I = Industrial Class

Numerical reference

Rate Schedule

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_



2-10-7

AVISTA UTILITIES

Weather Normalization  
Degree Day Comparison

Twelve Months Ended December 2014

CALENDAR MONTHLY	1985 - 2014		1985 - 2014		1985 - 2014		ADJUSTMENT		ADJUSTMENT	
	ACTUAL DDH	DDC	30 YEAR AVG DDH	DDC	30 YEAR AVG DDH	DDC	NORM - ACT DDH	DDC	NORM - ACT DDH	DDC
Jan - 14	1,090	0	1,118	0	0	0	28	0	0	0
Feb - 14	1,085	0	924	0	0	0	-161	0	0	0
Mar - 14	780	0	781	0	0	0	1	0	0	0
Apr - 14	537	0	544	0	0	0	7	0	0	0
May - 14	227	6	320	14	14	14	93	8	8	8
Jun - 14	106	14	141	46	46	46	35	32	32	32
Jul - 14	7	348	31	196	196	196	24	-152	-152	-152
Aug - 14	5	238	33	166	166	166	28	-72	-72	-72
Sep - 14	94	47	174	40	40	40	80	-7	-7	-7
Oct - 14	357	1	545	1	1	1	188	0	0	0
Nov - 14	906	0	887	0	0	0	-19	0	0	0
Dec - 14	991	0	1,159	0	0	0	168	0	0	0
	6,185	654	6,657	463	463	463	472	-191	-191	-191

Heating Season Adjustment

Summer

340

-199

2.10-8

Workpaper Ref. C-WN-    

Spokane AP Weather Station  
Heating Degree Day History

Heating Season	July	August	September	October	November	December	January	February	March	April	May	June	Total
	1 2013 - 2014	0	7	160	590	898	1,213	1,090	1,085	780	537	227	106
2 2012 - 2013	20	14	68	504	779	1,040	1,243	869	730	561	272	140	6,240
3 2011 - 2012	40	8	99	516	890	1,118	1,078	930	809	494	345	175	6,502
4 2010 - 2011	48	47	158	472	948	1,096	1,103	1,006	790	698	401	192	6,959
5 2009 - 2010	17	23	103	668	834	1,252	919	751	733	538	420	190	6,448
6 2008 - 2009	8	52	142	529	785	1,328	1,204	957	936	586	303	93	6,923
7 2007 - 2008	0	27	194	553	894	1,126	1,243	952	880	683	274	176	7,002
8 2006 - 2007	8	30	170	552	865	1,122	1,243	864	685	548	270	136	6,493
9 2005 - 2006	11	22	229	489	919	1,258	905	949	812	525	301	104	6,524
10 2004 - 2005	16	34	204	480	857	1,020	1,128	842	711	503	260	166	6,221
11 2003 - 2004	9	1	151	418	1,056	1,083	1,193	945	668	455	315	131	6,425
12 2002 - 2003	28	26	219	678	839	962	957	885	745	588	365	90	6,382
13 2001 - 2002	33	20	100	588	744	1,136	1,063	934	938	581	412	137	6,686
14 2000 - 2001	51	43	285	572	1,134	1,245	1,168	1,060	795	634	320	201	7,508
15 1999 - 2000	75	36	181	540	703	1,030	1,143	908	799	496	363	142	6,416
16 1998 - 1999	0	20	101	565	748	1,119	1,010	836	769	594	448	186	6,396
17 1997 - 1998	35	15	116	549	785	1,098	1,058	747	721	505	276	90	5,995
18 1996 - 1997	35	49	281	603	949	1,241	1,130	928	794	642	264	154	7,070
19 1995 - 1996	21	88	146	648	742	1,120	1,217	1,045	880	556	471	143	7,077
20 1994 - 1995	26	13	81	558	970	1,071	1,045	771	771	578	262	170	6,316
21 1993 - 1994	151	83	217	457	1,063	1,051	904	998	713	469	262	160	6,528
22 1992 - 1993	32	60	232	481	916	1,297	1,331	1,102	834	578	192	165	7,220
23 1991 - 1992	15	16	108	574	918	992	1,024	750	598	477	206	61	5,739
24 1990 - 1991	37	42	54	610	774	1,356	1,212	716	866	568	406	248	6,889
25 1989 - 1990	22	76	149	554	805	1,048	976	968	739	454	373	166	6,330
26 1988 - 1989	47	16	240	361	856	1,171	1,113	1,205	873	473	364	65	6,784
27 1987 - 1988	51	50	116	474	799	1,206	1,240	850	775	477	330	173	6,541
28 1986 - 1987	81	4	311	488	902	1,193	1,186	831	710	417	253	86	6,462
29 1985 - 1986	0	64	343	622	1,363	1,409	1,076	927	680	595	357	67	7,503
30 1984 - 1985	21	18	264	662	870	1,381	1,345	1,117	895	501	280	128	7,482
1985 - 2014 30-Year Average	31	33	174	545	887	1,159	1,118	924	781	544	320	141	6,657

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 03-09-2015 Mgr. Review: \_\_\_\_\_

Spokane AP Weather Station  
Cooling Degree Day History

Worksheet Ref: E-WN-  
Cooling  
Season

	January	February	March	April	May	June	July	August	September	October	November	December	Total
1 2014	0	0	0	0	6	14	348	238	47	0	0	0	653
2 2013	0	0	0	0	30	48	284	239	108	0	0	0	709
3 2012	0	0	0	2	8	20	251	227	27	0	0	0	535
4 2011	0	0	0	0	5	18	103	195	105	0	0	0	426
5 2010	0	0	0	0	4	19	178	165	10	4	0	0	380
6 2009	0	0	0	0	23	47	245	196	78	0	0	0	589
7 2008	0	0	0	0	27	60	182	176	29	4	0	0	478
8 2007	0	0	0	0	7	56	338	143	32	0	0	0	576
9 2006	0	0	0	0	41	66	285	161	62	0	0	0	615
10 2005	0	0	0	0	13	32	179	174	11	0	0	0	409
11 2004	0	0	0	0	0	96	249	225	1	0	0	0	571
12 2003	0	0	0	0	12	58	266	174	66	2	0	0	578
13 2002	0	0	0	0	0	63	231	81	30	0	0	0	405
14 2001	0	0	0	0	29	19	146	213	54	0	0	0	461
15 2000	0	0	0	0	0	29	146	129	16	0	0	0	320
16 1999	0	0	0	0	7	41	118	210	14	0	0	0	390
17 1998	0	0	0	0	6	22	325	234	110	0	0	0	697
18 1997	0	0	0	0	14	9	122	209	30	6	0	0	390
19 1996	0	0	0	0	0	16	198	150	17	0	0	0	381
20 1995	0	0	0	0	14	29	119	59	38	0	0	0	259
21 1994	0	0	0	0	9	37	280	159	43	0	0	0	528
22 1993	0	0	0	0	36	27	11	64	34	0	0	0	172
23 1992	0	0	0	0	25	159	124	209	11	8	0	0	536
24 1991	0	0	0	0	0	0	139	187	20	0	0	0	346
25 1990	0	0	0	0	0	42	213	157	68	0	0	0	480
26 1989	0	0	0	0	0	49	145	78	9	0	0	0	281
27 1988	0	0	0	0	12	63	169	128	67	0	0	0	439
28 1987	0	0	0	8	20	94	110	97	53	1	0	0	383
29 1986	0	0	0	0	65	109	57	247	8	0	0	0	486
30 1985	0	0	0	0	15	36	317	68	0	0	0	0	436
1985 - 2014 30-Year Average	0	0	0	0	14	46	196	166	40	1	0	0	463

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

2.11-9



AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2014  
 (000'S OF DOLLARS)

2.11

Line No.	DESCRIPTION	Eliminate Adder Schedules 2.11 E-EAS
	Adjustment Number	
	Workpaper Reference	
REVENUES		
1	Total General Business	(\$9,308)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(9,308)
5	Other Revenue	-
6	Total Electric Revenue	(9,308)
EXPENSES		
Production and Transmission		
7	Operating Expenses	321
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	9,231
11	Taxes	-
12	Total Production & Transmission	9,552
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(359)
16	Total Distribution	(359)
17	Customer Accounting	(50)
18	Customer Service & Information	(18,432)
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(19)
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(19)
24	Total Electric Expenses	(9,308)
25	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
26	Current Accrual	-
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$0
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*Jme*

Adder Schedule Amounts Embedded in Results of Operations  
Washington Electric

Schedule 93 Unbilled Only (Billed Eliminated in Adjustment 2.13)

Line No.	DESCRIPTION	Conversion Factor	Schedule 59 Residential Exchange Credit	Schedule 91/92 Public Purpose Tariff Rider	Schedule 93 ERM Surcharge/ Rebate	Schedule 94 BPA Capacity Support Rebate	Schedule 95 Optional Renewable	Total Adder Schedule Amounts	Eliminate Adder Schedule Adjustment 000's
<b>REVENUES</b>									
1	Total General Business	0.954120	\$ (5,449,946)	\$ 19,318,479	\$ (336,266)	\$ (4,408,001)	\$ 183,375	\$ 9,307,641	\$ (9,308)
2	Interdepartmental Sales								
3	Sales for Resale								
4	Total Sales of Electricity		\$ (5,449,946)	\$ 19,318,479	\$ (336,266)	\$ (4,408,001)	\$ 183,375	\$ 9,307,641	\$ (9,308)
5	Other Revenue								
6	Total Electric Revenue		\$ (5,449,946)	\$ 19,318,479	\$ (336,266)	\$ (4,408,001)	\$ 183,375	\$ 9,307,641	\$ (9,308)
<b>EXPENSES</b>									
<b>Production and Transmission</b>									
7	Operating Expenses				\$ (320,838)			\$ (320,838)	\$ 321
8	Purchased Power								
9	Depreciation/Amortization								
10	Regulatory Amortization		\$ (5,199,904)		\$ (4,205,763)		\$ 175,140	\$ (9,230,527)	\$ 9,231
11	Taxes								
12	Total Production & Transmission		\$ (5,199,904)		\$ (320,838)	\$ (4,205,763)	\$ 175,140	\$ (9,551,365)	\$ 9,552
<b>Distribution</b>									
13	Operating Expenses								
14	Depreciation/Amortization								
15	Taxes	0.038527	\$ (209,968)	\$ 744,276	\$ (12,955)	\$ (169,826)	\$ 7,065	\$ 358,592	\$ (359)
16	Total Distribution		\$ (209,968)	\$ 744,276	\$ (12,955)	\$ (169,826)	\$ 7,065	\$ 358,592	\$ (359)
<b>Customer Accounting</b>									
17	Customer Accounting	0.005353	\$ (29,174)	\$ 103,414	\$ (1,800)	\$ (23,596)	\$ 982	\$ 49,825	\$ (50)
18	Customer Service & Information		\$ 18,432,152					\$ 18,432,152	\$ (18,432)
19	Sales Expenses								
<b>Administrative &amp; General</b>									
20	Operating Expenses	0.002000	\$ (10,900)	\$ 38,637	\$ (673)	\$ (8,816)	\$ 367	\$ 18,615	\$ (19)
21	Depreciation/Amortization								
22	Taxes								
23	Total Admin. & General		\$ (10,900)	\$ 38,637	\$ (673)	\$ (8,816)	\$ 367	\$ 18,615	\$ (19)
24	Total Electric Expenses		\$ (5,449,946)	\$ 19,318,479	\$ (336,266)	\$ (4,408,001)	\$ 183,554	\$ 9,307,819	\$ (9,308)
25	OPERATING INCOME BEFORE FIT		\$ -	\$ -	\$ -	\$ -	\$ (179)	\$ (179)	\$ -

2.11-1

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Mgr. Review: *Jma*

Date: 03-13-2015

A	B	C	D	E	F
Transaction Analysis Selection: Accounting Period : '2014%' , GI Ferc Account : '407329, 407429, 407331, 407395, 407450, 407497, 407499, 557161, 557290, 805110, 908600, 908690'					
Source Id:<All>	Jurisdiction:WA	Service:ED	Accounting Period:<All>		
Ferc Acct	Ferc Acct Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
407331 <i>Defer</i>	REG DEBIT BPA PARALLEL CAPACIT	-1,820,585.00	-1,820,585.00	NULL	NULL
407395 <i>Sch 95</i>	OPTIONAL RENEWABLE POWER REV O	✓ 175,140.47	175,140.47	NULL	NULL
407450 <i>Sch 99</i>	AMORT BPA RX	✓ -4,993,370.20	-4,993,370.20	NULL	NULL
407497 <i>Sch 94</i>	AMORT SCH 94/97 BPA SETTLEMENT	✓ -302,722.00	-302,722.00	NULL	NULL
407499 <i>Sch 99</i>	AMORT SCH 59 BPA RES EXCH CRED	✓ -206,534.00	-206,534.00	NULL	NULL
557161 <i>Sch 93</i>	AMORT UNBILLED ADD-ONS	✓ -320,838.00	-320,838.00	NULL	NULL
557290 <i>Sch 93</i>	WA ERM AMORTIZATION <i>Elim ED-M</i>	✓ -8,469,902.00	-8,469,902.00	NULL	NULL
908600 <i>Sch 91/92</i>	CUST SVC & INFO EXP	✓ 18,391,710.88	18,391,710.88	NULL	NULL
908690 <i>Sch 91/92</i>	AMORT UNBILLED DSM TARIFF RIDE	✓ 40,441.00	40,441.00	NULL	NULL
Total		2,493,341.15	2,493,341.15		
Transaction Analysis Selection: Accounting Period : '2014%' , GI Ferc Account : '407331'					
Source Id:<All>	Jurisdiction:WA	Service:ED	Ferc Acct:407331	Ferc Acct Desc:REG DEBIT BPA PARALLEL CAPACIT	
Transaction Desc Long	Accounting Period	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
Defer WA portion of BPA Settlement agreement	201401	173,538.00	173,538.00	NULL	NULL
	201402	173,538.00	173,538.00	NULL	NULL
	201403	173,538.00	173,538.00	NULL	NULL
	201404	173,538.00	173,538.00	NULL	NULL
	201405	173,538.00	173,538.00	NULL	NULL
	201406	173,538.00	173,538.00	NULL	NULL
	201407	173,538.00	173,538.00	NULL	NULL
	201408	173,538.00	173,538.00	NULL	NULL
	201409	173,538.00	173,538.00	NULL	NULL
	201410	173,538.00	173,538.00	NULL	NULL
	201411	173,538.00	173,538.00	NULL	NULL
	201412	173,538.00	173,538.00	NULL	NULL
	Sum			2,082,456.00	
Journal Import Created	201401	-122,823.00	-122,823.00	NULL	NULL
Sum			✓ -122,823.00		
WA amortization for BPA Settlement	201402	-403,219.00	-403,219.00	NULL	NULL
	201403	-378,712.00	-378,712.00	NULL	NULL
	201404	-329,126.00	-329,126.00	NULL	NULL
	201405	-315,504.00	-315,504.00	NULL	NULL
	201406	-298,756.00	-298,756.00	NULL	NULL
	201407	-312,350.00	-312,350.00	NULL	NULL
	201408	-357,075.00	-357,075.00	NULL	NULL
	201409	-360,374.00	-360,374.00	NULL	NULL
	201410	-308,886.00	-308,886.00	NULL	NULL
	201411	-318,827.00	-318,827.00	NULL	NULL
	201412	-397,389.00	-397,389.00	NULL	NULL
	Sum			✓ -3,780,218.00	
Total		-1,820,585.00	-1,820,585.00		
Electric Revenue Report by Location Current Month and Year-to-Date for Accounting Period : 201412 , State Code : WA , Rate Schedule : 095					
Accounting Period:201412	State Code:WA	Rate Schedule:095			
Service		YTD Revenue Amt			
ED		✓ \$183,374.82	<i>Sch 95 P.O.V</i>		

Prep by: \_\_\_\_\_ 1st Review: *Jma*  
Date: 03-13-2015 Mgr. Review: \_\_\_\_\_





AVISTA UTILITIES  
WASHINGTON ELECTRIC RESULTS -CBR  
TWELVE MONTHS ENDED DECEMBER 31, 2014  
(000'S OF DOLLARS)

2.12

Line No.	DESCRIPTION	Miscellaneous Restating
	Adjustment Number	2.12
	Workpaper Reference	E-MR
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	(2)
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	(2)
17	Customer Accounting	-
18	Customer Service & Information	(1)
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	168
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	168
24	Total Electric Expenses	165
25	OPERATING INCOME BEFORE FIT	(165)
	FEDERAL INCOME TAX	
26	Current Accrual	(58)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$107)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFTT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*JMA*

Avista Utilities  
 Miscellaneous Restating Adjustments  
 For the Twelve Months Ended 12/31/2014

		<u>WA</u> <u>Electric</u>		<u>WA</u> <u>Gas</u>
<b><u>Misc. Restating Adjustments:</u></b>				
BOD Meeting Expenses @50%	E-MR-1	(15,753)	G-MR-1	(4,564)
BOD Fees	E-MR-1	15,248	G-MR-1	4,418
Non-Utility Removals	E-MR-1	(9,990)	G-MR-1	(2,306)
Reclassifications	E-MR-1	73	G-MR-1	(24)
Plane Reclassifications	E-MR-1	(10,316)	G-MR-1	(1,326)
Retro Union Pay	E-MR-1	185,406	G-MR-1	52,476
<b>Total Misc. Restating Adjustments</b>		<u>164,668</u>		<u>48,675</u>

✓

Prep by: PK1st Review: gmaDate: 4/10/2015Mgr. Review: gma

Account	Board of Director Meeting Costs	Board of Director Fees	Non-Utility Removals	Reclassifications	Plane Reclassification	Retro Union Pay	Total	Account	Amount	Category
935000			(1,439.40)	(18.18)			(1,457.58)	935000	168,157.27	A&G
930200	(15,753.00)	15,248.00	(3,300.31)		(6,106.89)		(9,912.20)	930200		
928000					(118.16)		(118.16)	928000		
921000			(1,669.76)		(4,091.03)		(5,760.79)	921000		
920000						185,406.00	185,406.00	920000		
909000			(874.08)				(874.08)	909000		Cust Ser & Info
908000							-	908000		
905000			(103.58)				(103.58)	905000		Cus Accts
902000							-	902000		
880000							-	880000		
870000							-	870000		
588000			(915.44)	152.70			(762.74)	588000	(2,067.40)	Dist O&M
586000							-	586000		
580000			(1,304.66)				(1,304.66)	580000		
566000					(55.01)		(55.01)	566000	(55.01)	Trans O&M
557000			(332.10)				(332.10)	557000	(332.10)	Oth Pwr Sup
551000					(6.52)		(6.52)	551000	(6.52)	Oth Pwr Gen
541000							-	541000	(50.73)	Hydr O&M
537000			(50.73)				(50.73)	537000		
	(15,753.00)	15,248.00	(9,990.06)	72.99	(10,316.08)	185,406.00	164,667.85		164,667.85	
	<b>MR-BOD-1</b>	<b>MR-BOD-3</b>	<b>MR-NU-1</b>	<b>MR-RC-1</b>	<b>MR-PR-1</b>	<b>MR-RP-1</b>				

Prep by: *[Signature]* 1st Review: *[Signature]*  
 Date: 4/10/2015 Mgr. Review: *[Signature]*

**Avista Utilities  
Board of Directors Meetings Allocation  
For the twelve months ended December 31, 2014**

Board Meeting Costs:	MR-BOD-2	\$	As Recorded	
Charged to 930200	MR-BOD-2	\$	89,363.23	
Charged to 923000	MR-BOD-2	\$	39,589.13	
Charged to non-utility	MR-BOD-2	\$	63,867.65	
<b>Total Utility expenses to be shared 50/50</b>	MR-BOD-2	\$	<u>192,820.01</u>	
	50/50	\$		96,410.01
<b>Less amount already charged to non-utility</b>		\$		<u>(63,867.65)</u>
<b>Amount to move to non-utility</b>		\$		<u><u>32,542.36</u></u>
			<b>Board Meeting Expenses</b>	
<b>Total Adjustment</b>		\$		<u>(32,542)</u>
<u>Allocated to Washington Electric</u>				
71.290%	E - Note 7			
67.900%	E - Note 4	\$		<u>(15,753)</u>
<u>Allocated to Washington Gas</u>				
19.822%	E - Note 7			
70.758%	G - Note 4	\$		<u>(4,564)</u>
<u>Allocated to Idaho Electric</u>				
71.290%				
32.100%	E - Note 4	\$		<u>(7,447)</u>
<u>Allocated to Idaho Gas</u>				
19.822%				
29.242%	G - Note 4	\$		<u>(1,886)</u>
<u>Allocated to Oregon</u>				
8.888%	E - Note 7	\$		<u>(2,892)</u>
		\$		
1.0000	E - Note 7			<i>(Results of Operation E-ALL-12A, pg. 2)</i>
1.0000	E - Note 4			<i>(Results of Operation E-ALL-12A, pg. 1)</i>
1.0000	G - Note 4			<i>(Results of Operation G-ALL-12A, pg. 1)</i>



**Board of Directors Meeting Expenses**  
For the twelve months ended December 31, 2014

Source: This document includes all Org Code Y01, where all Board of Director activities are recorded. This document excludes the Board of Directors Fees, which has been evaluated at workpaper MR-

Expenditure Organiz	(All)
Project Number	(All)
Accounting Period	(All)

Sum of Transaction Amount						
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
830200	CD	AA	205 Airfare		AIR	-
					EXPENSE REIMBURSEMENT	-
					MISC & TRAVEL EXPENSES	-
				- Total		
				CORP CREDIT CARD	CORRECTION	(8,835.88)
					JAMES CORDER-AGENT FEE 8900621706407	13.50
					LINDA WILLIAMS-ALASKA AIR 0277456588417	78.30
					KAREN LORENZ-AGENT FEE 8900621706409	13.50
					KAREN LORENZ-ALASKA AIR 0277456588419	78.30
					LINDA WILLIAMS-AGENT FEE 8900621017789	30.00
					LINDA WILLIAMS-AGENT FEE 8900621017790	30.00
					LINDA WILLIAMS-AGENT FEE 8900621017791	30.00
					LINDA WILLIAMS-AGENT FEE 8900621017793	30.00
					LINDA WILLIAMS-AGENT FEE 8900621017794	30.00
					LINDA WILLIAMS-AGENT FEE 8900621017795	30.00
					LINDA WILLIAMS-AGENT FEE 8900621017796	30.00
					LINDA WILLIAMS-AGENT FEE 8900621017797	30.00
					LINDA WILLIAMS-AGENT FEE 8900621017798	30.00
					LINDA WILLIAMS-AGENT FEE 8900621017799	30.00
					LINDA WILLIAMS-AGENT FEE 8900621023275	30.00
					LINDA WILLIAMS-AGENT FEE 8900621023276	30.00
					LINDA WILLIAMS-AGENT FEE 8900621023279	30.00
					LINDA WILLIAMS-AGENT FEE 8900621023280	30.00
					LINDA WILLIAMS-AGENT FEE 8900621023281	30.00
					LINDA WILLIAMS-AGENT FEE 8900621023282	30.00
					LINDA WILLIAMS-AGENT FEE 8900621023283	30.00
					LINDA WILLIAMS-AGENT FEE 8900621023284	30.00
					LINDA WILLIAMS-AGENT FEE 8900621023285	30.00
					LINDA WILLIAMS-AGENT FEE 8900621057970	30.00
					LINDA WILLIAMS-AGENT FEE 8900623693924	30.00
					LINDA WILLIAMS-AGENT FEE 8900623701525	30.00
					LINDA WILLIAMS-AGENT FEE 8900624227360	27.00
					LINDA WILLIAMS-AGENT FEE 8900624631866	27.00
					LINDA WILLIAMS-AGENT FEE 8900624795012	27.00
					LINDA WILLIAMS-AGENT FEE 8900624813549	27.00
					LINDA WILLIAMS-ALASKA AIR 0272151687720	90.10
					LINDA WILLIAMS-ALASKA AIR 0277452586030	514.26
					LINDA WILLIAMS-ALASKA AIR 0277452586033	552.51
					LINDA WILLIAMS-ALASKA AIR 0277452586034	882.00
					LINDA WILLIAMS-ALASKA AIR 0277452586036	510.66
					LINDA WILLIAMS-ALASKA AIR 0277452586037	654.21
					LINDA WILLIAMS-ALASKA AIR 0277452586038	552.51
					LINDA WILLIAMS-ALASKA AIR 0277452586040	583.11
					LINDA WILLIAMS-ALASKA AIR 0277452586042	552.51
					LINDA WILLIAMS-ALASKA AIR 0277452586049	552.51
					LINDA WILLIAMS-ALASKA AIR 0277452586051	555.11
					LINDA WILLIAMS-ALASKA AIR 0277452586053	555.11
					LINDA WILLIAMS-ALASKA AIR 0277452586055	510.66
					LINDA WILLIAMS-ALASKA AIR 0277452586175	555.11
					LINDA WILLIAMS-ALASKA AIR 0277452997202	552.51
					LINDA WILLIAMS-ALASKA AIR 0277469518579	118.08
					LINDA WILLIAMS-ALASKA AIR 0277469518580	5.58
					LINDA WILLIAMS-ALASKA AIR 0277472845049	151.83
					SHIRLEY WOLF-AGENT FEE 8900623935297	22.50
					SHIRLEY WOLF-AGENT FEE 8900623935298	22.50
					SHIRLEY WOLF-ALASKA AIR 0277470976837	70.29
					SHIRLEY WOLF-ALASKA AIR 0277470976838	70.29
					SUE FLEMING-ALASKA AIR 0272154544200	22.50
					SUE FLEMING-ALASKA AIR 0272154544838	22.50
					SUE FLEMING-ALASKA AIR 0272154592021	22.50
				CORP CREDIT CARD Total		820.17
				DONALD C BURKE	AIR	1,395.98
					TRAVEL EXPENSES	174.60
				DONALD C BURKE Total		1,571.58
				HEIDI B STANLEY	AIR	485.10
				HEIDI B STANLEY Total		485.10
				JANET WIDMANN	AIR	1,880.55
				JANET WIDMANN Total		1,880.55
				JOHN F KELLY	AIR	2,035.89
				JOHN F KELLY Total		2,035.89
				KRISTIANNE BLAKE	EXPENSE REIMBURSEMENT	136.89
				KRISTIANNE BLAKE Total		136.89
				MARC F RACICOT	TRAVEL EXPENSES	261.90
				MARC F RACICOT Total		261.90
				REBECCA A KLEIN	AIR	1,789.89
					MISC & TRAVEL EXPENSES	231.30
				REBECCA A KLEIN Total		2,020.99
				RICK R HOLLEY	AIR	234.90
				RICK R HOLLEY Total		234.90
			205 Airfare Total			9,447.97
			210 Employee Auto Mileage		Avista Board Meetings	-
					MILEAGE	(0.00)
			- Total			(0.00)

**Board of Directors Meeting Expenses**  
For the twelve months ended December 31, 2014

Source: This document includes all Org Code V01, where all Board of Director activities are recorded. This document excludes the Board of Directors Fees, which has been evaluated at workpaper MR-

Expenditure Organization	(All)
Project Number	(All)
Accounting Period	(All)

Sum of Transaction Amount						
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
930200	CD	AA	210 Employee Auto Mileage	DONALD C BURKE	MILEAGE	108.87
				DONALD C BURKE Total		108.87
				Fleming, Susan Yvonne	Mileage, Avista All Leadership Meeting	5.94
					Mileage, Avista Board Meetings	16.48
				Fleming, Susan Yvonne Total		22.42
				JOHN F KELLY	MILEAGE	329.04
				JOHN F KELLY Total		329.04
				MARC F RACICOT	EXPENSES	250.99
				MARC F RACICOT Total		250.99
				R JOHN TAYLOR	EXPENSE REIMBURSEMENT	221.76
					EXPENSES	110.88
				R JOHN TAYLOR Total		332.64
				RICK R HOLLEY	MILEAGE	18.14
				RICK R HOLLEY Total		18.14
			210 Employee Auto Mileage Total			1,062.10
			215 Employee Business Meals		Avista Board Meetings	-
					BOD DINNER - MAY 2014	-
					BOD MTGS MAY 2014	-
					CATERING	(0.00)
					FOOD	-
					MEALS/CATERING	-
				- Total		(0.00)
				AZAR'S FOOD SERVICES	CATERING	613.07
					MEALS/CATERING	472.38
				AZAR'S FOOD SERVICES Total		1,085.45
				CORP CREDIT CARD	LINDA WILLIAMS-BEACON HILL EVENTS	1,007.78
					LINDA WILLIAMS-CATERED FOR YOU	601.65
					LINDA WILLIAMS-CEDARBROOK LODGE	2,834.00
					LINDA WILLIAMS-NO LI BREWHOUSE	36.70
					LINDA WILLIAMS-PALISADE CATERING	875.00
					LINDA WILLIAMS-STEAM PLANT BREW PUB	834.10
					LINDA WILLIAMS-THE HIGH NOONER	156.39
					LINDA WILLIAMS-WESTMARK BARANOF HOTELS	1,278.17
					SUE FLEMING-WESTMARK BARANOF GOLD RM	15.77
				CORP CREDIT CARD Total		7,239.56
				DONALD C BURKE	FOOD	61.76
				DONALD C BURKE Total		61.76
				Fleming, Susan Yvonne	Meals, Avista Board Meetings	5.00
				Fleming, Susan Yvonne Total		5.00
				HEIDI B STANLEY	FOOD	337.50
				HEIDI B STANLEY Total		337.50
				JANET WIDMANN	FOOD	179.86
				JANET WIDMANN Total		179.86
				JOHN F KELLY	FOOD	383.95
				JOHN F KELLY Total		383.95
				MARC F RACICOT	FOOD	72.82
				MARC F RACICOT Total		72.82
				REBECCA A KLEIN	FOOD	194.18
				REBECCA A KLEIN Total		194.18
				RICK R HOLLEY	FOOD	4.50
				RICK R HOLLEY Total		4.50
				THE DAVENPORT HOTEL	BOARD OF DIRECTOR MTGS	2,265.47
					BOD DINNER - MAY 2014	1,183.46
					BOD MTGS - FEB 2014	1,623.01
					BOD MTGS MAY 2014	1,828.63
				THE DAVENPORT HOTEL Total		6,890.57
			215 Employee Business Meals Total			16,455.15
			220 Employee Car Rental		MISC & TRAVEL EXPENSES	-
				- Total		-
				CORP CREDIT CARD	LINDA WILLIAMS-BLACKSTAR LIMOUSINE SE	897.80
					LINDA WILLIAMS-MELNIK LIMOUSINE	135.00
					SUE FLEMING-NATIONAL CAR RENTAL	119.21
				CORP CREDIT CARD Total		1,152.01
				JOHN F KELLY	CAR	87.44
				JOHN F KELLY Total		87.44
				MARC F RACICOT	MISC & TRAVEL EXPENSES	268.67
				MARC F RACICOT Total		268.67
				NORTHWESTERN STAGE LINES	TRANSPORTATION	189.00
				NORTHWESTERN STAGE LINES INC Total		189.00
				SPOKANE DISPATCH INC	CAB FARE	28.19
				SPOKANE DISPATCH INC Total		28.19
			220 Employee Car Rental Total			1,725.31
			230 Employee Lodging		BOARD LODGING - MAY 2014 MTGS	-
					BOARD OF DIRECTORS - LODGING - MAY 2014	-
					LODGING	-
				- Total		-
				CORP CREDIT CARD	LINDA WILLIAMS-ALDERBROOK RESORT	1,000.00
					LINDA WILLIAMS-CEDARBROOK LODGE	3,369.74
					LINDA WILLIAMS-WESTMARK BARANOF HOTELS	5,680.93
				CORP CREDIT CARD Total		10,030.67
				DONALD C BURKE	TRAVEL EXPENSES	36.29
				DONALD C BURKE Total		36.29
				HEIDI B STANLEY	LODGING	472.50

Prep by: *[Signature]*

**Board of Directors Meeting Expenses**  
For the twelve months ended December 31, 2014

Source: This document includes all Org Code Y01, where all Board of Director activities are recorded. This document excludes the Board of Directors Fees, which has been evaluated at workpaper MR-

Expenditure Organiz	(All)
Project Number	(All)
Accounting Period	(All)

Sum of Transaction Amount		Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
930200	CD	AA	230 Employee Lodging	HEIDI B STANLEY Total			472.50
				JOHN F KELLY	LODGING		256.94
				JOHN F KELLY Total			256.94
				MARC F RACICOT	LODGING		129.22
				MARC F RACICOT Total			129.22
				THE DAVENPORT HOTEL	BOARD LODGING - MAY 2014 MTGS		1,236.46
					BOARD OF DIRECTORS - LODGING - MAY 2014		373.97
					FEB BOARD OF DIRECTORS - LODGING		998.95
					FEB BOARD OF DIRECTORS LODGING		702.94
					JOHN KELLY/JANET WIDMANN HOTEL CHARGES		304.63
					LODGING-BOARD OF DIRECTORS		2,604.31
					WIDMANN, JANET		109.86
				THE DAVENPORT HOTEL Total			6,330.92
			230 Employee Lodging Total				17,258.54
			235 Employee Misc Expenses		Avista Board Meetings		-
					LINDA WILLIAMS-NORTHWESTERN STAGE LINES		-
				- Total			-
				CORP CREDIT CARD	LINDA WILLIAMS-NORTHWESTERN STAGE LINES		210.00
					LINDA WILLIAMS-ROSALIERS SUPERMARKE		13.47
					LINDA WILLIAMS-SAFEWAY STORE00032557		16.08
					LINDA WILLIAMS-WALGREENS #7034		42.74
					SUE FLEMING-SPOKANE INTERNATIONAL AI		25.65
				CORP CREDIT CARD Total			307.92
				Fleming, Susan Yvonne	Misc, Baggage Fee for flight for Avista Board Meetings		25.00
					Parking, Avista Board Meetings		4.36
					Tips, Avista Board Meetings		10.00
				Fleming, Susan Yvonne Total			39.35
			235 Employee Misc Expenses Total				347.27
			710 Rental Expense - Vehicle		CAR		-
				- Total			-
				MARC F RACICOT	CAR		320.54
				MARC F RACICOT Total			320.54
			710 Rental Expense - Vehicle Total				320.54
			885 Miscellaneous		BOD MTGS MAY 2014		26,775.73
					EXPENSE REIMBURSEMENT		-
					MILEAGE		-
					MISC		-
					MISC & TRAVEL EXPENSES		-
					REFUND FOR SPACE FOR EVENT IN JUNEAU		(200.00)
				- Total			26,575.73
				CORP CREDIT CARD	LINDA WILLIAMS-CEDARBROOK LODGE		550.00
				CORP CREDIT CARD Total			550.00
				DONALD C BURKE	MISC		198.04
					TRAVEL EXPENSES		49.90
				DONALD C BURKE Total			247.94
				HEIDI B STANLEY	MISC		195.75
				HEIDI B STANLEY Total			195.75
				JANET WIDMANN	MISC		144.90
				JANET WIDMANN Total			144.90
				JOHN F KELLY	MISC		277.03
				JOHN F KELLY Total			277.03
				KRISTIANNE BLAKE	EXPENSE REIMBURSEMENT		25.85
					PARKING		8.80
				KRISTIANNE BLAKE Total			34.65
				MARC F RACICOT	EXPENSE REIMBURSEMENT		252.50
					MILEAGE		252.00
					MISC		88.55
					MISC & TRAVEL EXPENSES		45.86
					TRAVEL EXPENSES		30.60
				MARC F RACICOT Total			667.31
				REBECCA A KLEIN	MISC		178.88
					MISC & TRAVEL EXPENSES		70.88
					PARKING		51.98
				REBECCA A KLEIN Total			301.74
				RICK R HOLLEY	MISC		18.00
				RICK R HOLLEY Total			18.00
				SHRINE OF ST THERESE	DEPOSIT - BOD MTG		180.00
				SHRINE OF ST THERESE Total			180.00
				THE DAVENPORT HOTEL	BOARD OF DIRECTOR MTGS		1,340.08
					BOD MTGS - FEB 2014		135.02
					BOD MTGS MAY 2014		1,213.88
				THE DAVENPORT HOTEL Total			2,688.98
			885 Miscellaneous Total				31,881.83
			915 Printing	RICOH USA INC	BOD		9.13
					BOD BOOKS		2.61
					BOD MAG MASTER		4.78
				RICOH USA INC Total			16.52
			915 Printing Total				16.52
			950 Training	NYSE GOVERNANCE SERVICE	BOARD LEADERSHIP RENEWAL		10,850.00
				NYSE GOVERNANCE SERVICES Total			10,850.00
			950 Training Total				10,850.00
			AA Total				89,363.23

Prep by: *RP*

**Board of Directors Meeting Expenses**  
For the twelve months ended December 31, 2014

Source: This document includes all Org Code Y01, where all Board of Director activities are recorded. This document excludes the Board of Directors Fees, which has been evaluated at workpaper MR-

Expenditure Organiz	(All)
Project Number	(All)
Accounting Period	(All)

Sum of Transaction Amount							Total
Perc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc		Total
930200	CD Total						89,363.23
930200 Total							89,363.23
923000	CD	AA	020 Professional Services		MEMBERSHIP - CEB		-
					- Total		-
					CORPORATE EXECUTIVE BOARD MEMBERSHIP - CEB		36,600.00
					CORPORATE EXECUTIVE BOARD Total		36,600.00
					MERIDIAN COMPENSATION PARTNERS LLC		360.00
					MERIDIAN COMPENSATION PARTNERS LLC Total		360.00
			020 Professional Services Total				37,160.00
			885 Miscellaneous		FRENCHIE TUMBLERS		-
					- Total		-
					ADVENTURES IN ADVERTISING FRENCHIE TUMBLERS		2,429.13
					ADVENTURES IN ADVERTISING Total		2,429.13
			885 Miscellaneous Total				2,429.13
		AA Total					39,589.13
	CD Total						39,589.13
923000 Total							39,589.13
426500	ZZ	ZZ	215 Employee Business Meals	CORP CREDIT CARD	LINDA WILLIAMS-WESTMARK BARANOF HOTELS		24.16
					CORP CREDIT CARD Total		24.16
			215 Employee Business Meals Total				24.16
			230 Employee Lodging	CORP CREDIT CARD	LINDA WILLIAMS-WESTMARK BARANOF HOTELS		322.56
					CORP CREDIT CARD Total		322.56
			230 Employee Lodging Total				322.56
		ZZ Total					346.72
426500 Total							346.72
426100	ZZ	ZZ	210 Employee Auto Mileage	Fleming, Susan Yvonne	Mileage, Set up for Scott's UFW Meeting		3.25
					Fleming, Susan Yvonne Total		3.25
			210 Employee Auto Mileage Total				3.25
		ZZ Total					3.25
426100 Total							3.25
417120	ZZ	ZZ	210 Employee Auto Mileage	Fleming, Susan Yvonne	Mileage, Ecova Celebration		10.30
					Fleming, Susan Yvonne Total		10.30
			210 Employee Auto Mileage Total				10.30
		ZZ Total					10.30
417120 Total							10.30
417100	ZZ	ZZ	205 Airfare		AIR		-
					EXPENSE REIMBURSEMENT		-
					MISC & TRAVEL EXPENSES		-
					REIMBURSE AIRFARE DIRECTORS SPOUSE HEIDE / RO		(643.90)
					REIMBURSE AIRFARE DIRECTORS SPOUSE MARG/TH		(677.90)
					REIMBURSE AIRFARE DIRECTORS SPOUSE SCOTT / LI		(643.90)
					REIMBURSE AIRFARE FOR DIRECTORS CHANGES		(674.20)
					REIMBURSE AIRFARE FOR DIRECTORS SPOUSE J & D		(643.90)
					REIMBURSE AIRFARE FOR OFFICERS SPOUSE		(646.60)
					REIMBURSE AIRFARE OFFICERS SPOUSE DENNIS / MA		(647.90)
					REIMBURSE AIRFARE OFFICERS SPOUSE MARIAN / TE		(647.90)
					- Total		(5,426.20)
				CORP CREDIT CARD	CORRECTION -		8,835.88
					JAMES CORDER-AGENT FEE 8900621706407		1.50
					JAMES CORDER-ALASKA AIR 0277456588417		8.70
					KAREN LORENZ-AGENT FEE 8900621706409		1.50
					KAREN LORENZ-ALASKA AIR 0277456588419		8.70
					LINDA WILLIAMS-AGENT FEE 8900621067969		30.00
					LINDA WILLIAMS-AGENT FEE 8900621149044		30.00
					LINDA WILLIAMS-AGENT FEE 8900624227360		3.00
					LINDA WILLIAMS-AGENT FEE 8900624631856		3.00
					LINDA WILLIAMS-AGENT FEE 8900624795012		3.00
					LINDA WILLIAMS-AGENT FEE 8900624813549		3.00
					LINDA WILLIAMS-AGENT FEE 8900624977562		30.00
					LINDA WILLIAMS-ALASKA AIR 0277452586030		57.14
					LINDA WILLIAMS-ALASKA AIR 0277452586031		57.14
					LINDA WILLIAMS-ALASKA AIR 0277452586033		61.39
					LINDA WILLIAMS-ALASKA AIR 0277452586034		98.90
					LINDA WILLIAMS-ALASKA AIR 0277452586036		56.74
					LINDA WILLIAMS-ALASKA AIR 0277452586037		72.89
					LINDA WILLIAMS-ALASKA AIR 0277452586038		61.39
					LINDA WILLIAMS-ALASKA AIR 0277452586039		613.90
					LINDA WILLIAMS-ALASKA AIR 0277452586040		64.79
					LINDA WILLIAMS-ALASKA AIR 0277452586041		647.90
					LINDA WILLIAMS-ALASKA AIR 0277452586042		61.39
					LINDA WILLIAMS-ALASKA AIR 0277452586043		613.90
					LINDA WILLIAMS-ALASKA AIR 0277452586049		61.39
					LINDA WILLIAMS-ALASKA AIR 0277452586050		613.90
					LINDA WILLIAMS-ALASKA AIR 0277452586051		81.79
					LINDA WILLIAMS-ALASKA AIR 0277452586052		617.90
					LINDA WILLIAMS-ALASKA AIR 0277452586053		81.79
					LINDA WILLIAMS-ALASKA AIR 0277452586054		617.90
					LINDA WILLIAMS-ALASKA AIR 0277452586055		56.74
					LINDA WILLIAMS-ALASKA AIR 0277452586175		61.79
					LINDA WILLIAMS-ALASKA AIR 0277452586176		617.90



**Board of Directors Meeting Expenses**  
For the twelve months ended December 31, 2014

Source: This document includes all Org Code Y01, where all Board of Director activities are recorded. This document excludes the Board of Directors Fees, which has been evaluated at workpaper MR-

Expenditure Organiz	(All)
Project Number	(All)
Accounting Period	(All)

Sum of Transaction Amount						Total
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	
417100	ZZ	ZZ	205 Airfare	CORP CREDIT CARD	LINDA WILLIAMS-ALASKA AIR 0277452997202	61.39
					LINDA WILLIAMS-ALASKA AIR 0277469518579	13.12
					LINDA WILLIAMS-ALASKA AIR 0277469518580	0.62
					LINDA WILLIAMS-ALASKA AIR 0277472845049	16.87
					LINDA WILLIAMS-ALASKA AIR 0277489032030	93.00
					LINDA WILLIAMS-ALASKA AIR 0277489817147	156.00
					LINDA WILLIAMS-ALASKA AIR 0277490790194	144.00
					SHIRLEY WOLF-AGENT FEE 8900623935297	2.50
					SHIRLEY WOLF-AGENT FEE 8900623935298	2.50
					SHIRLEY WOLF-ALASKA AIR 0277470976837	7.81
					SHIRLEY WOLF-ALASKA AIR 0277470976838	7.81
					SUE FLEMING-ALASKA AIR 0272154544200	2.50
					SUE FLEMING-ALASKA AIR 0272154544838	2.50
					SUE FLEMING-ALASKA AIR 0272154592021	2.50
				<b>CORP CREDIT CARD Total</b>		<b>15,224.03</b>
				DONALD C BURKE	AIR	155.22
					EXPENSES	573.00
					TRAVEL EXPENSES	19.40
				<b>DONALD C BURKE Total</b>		<b>747.62</b>
				HEIDI B STANLEY	AIR	53.90
				<b>HEIDI B STANLEY Total</b>		<b>53.90</b>
				JANET WIDMANN	AIR	208.95
				<b>JANET WIDMANN Total</b>		<b>208.95</b>
				JOHN F KELLY	AIR	513.21
					EXPENSES	572.50
				<b>JOHN F KELLY Total</b>		<b>1,085.71</b>
				KRISTIANNE BLAKE	EXPENSE REIMBURSEMENT	15.21
				<b>KRISTIANNE BLAKE Total</b>		<b>15.21</b>
				MARC F RACICOT	TRAVEL EXPENSES	29.10
				<b>MARC F RACICOT Total</b>		<b>29.10</b>
				R JOHN TAYLOR	EXPENSE REIMBURSEMENT	136.00
				<b>R JOHN TAYLOR Total</b>		<b>136.00</b>
				REBECCA A KLEIN	AIR	198.85
					MISC & TRAVEL EXPENSES	25.70
				<b>REBECCA A KLEIN Total</b>		<b>224.55</b>
				RICK R HOLLEY	AIR	26.10
				<b>RICK R HOLLEY Total</b>		<b>26.10</b>
			<b>205 Airfare Total</b>			<b>12,324.97</b>
			210 Employee Auto Mileage	-	MILEAGE	0.00
				- Total		0.00
				DONALD C BURKE	EXPENSES	40.68
					MILEAGE	12.09
				<b>DONALD C BURKE Total</b>		<b>52.77</b>
				Fleming, Susan Yvonne	Mileage, Executive Admin Group Meeting	2.97
					Mileage, Final Walkthrough of Huntington Park and City Hall	1.34
					Mileage, Tour of Huntington Park and City Hall Plaza for EV	1.34
				<b>Fleming, Susan Yvonne Total</b>		<b>5.65</b>
				JOHN F KELLY	MILEAGE	36.58
				<b>JOHN F KELLY Total</b>		<b>36.58</b>
				MARC F RACICOT	EXPENSES	27.89
				<b>MARC F RACICOT Total</b>		<b>27.89</b>
				R JOHN TAYLOR	EXPENSE REIMBURSEMENT	24.64
					EXPENSES	12.32
				<b>R JOHN TAYLOR Total</b>		<b>36.96</b>
				RICK R HOLLEY	MILEAGE	2.02
				<b>RICK R HOLLEY Total</b>		<b>2.02</b>
			<b>210 Employee Auto Mileage Total</b>			<b>161.85</b>
			215 Employee Business Meals	-	BOD DINNER - MAY 2014	-
					BOD MTGS MAY 2014	-
					CATERING	-
					FOOD	(0.00)
					MEALS/CATERING	-
				- Total		(0.00)
				AZAR'S FOOD SERVICES	CATERING	57.07
					MEALS/CATERING	101.31
				<b>AZAR'S FOOD SERVICES Total</b>		<b>158.38</b>
				CORP CREDIT CARD	LINDA WILLIAMS-ABBYS KITCHEN	3,935.77
					LINDA WILLIAMS-BEACON HILL EVENTS	111.98
					LINDA WILLIAMS-CATERED FOR YOU	66.88
					LINDA WILLIAMS-CEDARBROOK LODGE	6,296.38
					LINDA WILLIAMS-PALISADE CATERING	75.00
					LINDA WILLIAMS-STEAM PLANT BREW PUB	634.11
				<b>CORP CREDIT CARD Total</b>		<b>11,120.10</b>
				DONALD C BURKE	FOOD	6.88
				<b>DONALD C BURKE Total</b>		<b>6.88</b>
				EWI OF SPOKANE	MEALS	30.00
					SPRING CONFERENCE	120.00
				<b>EWI OF SPOKANE Total</b>		<b>150.00</b>
				HEIDI B STANLEY	FOOD	71.13
				<b>HEIDI B STANLEY Total</b>		<b>71.13</b>
				JANET WIDMANN	FOOD	19.98
				<b>JANET WIDMANN Total</b>		<b>19.98</b>
				JOHN F KELLY	FOOD	42.67

Prep by: *M*

**Board of Directors Meeting Expenses**  
For the twelve months ended December 31, 2014

Source: This document includes all Org Code Y01, where all Board of Director activities are recorded. This document excludes the Board of Directors Fees, which has been evaluated at workpaper MR-

Expenditure Organiz	(All)
Project Number	(All)
Accounting Period	(All)

Sum of Transaction Amount							
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total	
417100	ZZ	ZZ	215 Employee Business Meals	JOHN F KELLY Total		42.67	
				MARC F RACICOT	FOOD	8.09	
				MARC F RACICOT Total		8.09	
				REBECCA A KLEIN	FOOD	21.57	
				REBECCA A KLEIN Total		21.57	
				RICK R HOLLEY	FOOD	0.50	
				RICK R HOLLEY Total		0.50	
				THE DAVENPORT HOTEL	BOARD OF DIRECTOR MTGS	3,316.27	
					BOD DINNER - MAY 2014	2,811.27	
					BOD MTGS - FEB 2014	180.33	
					BOD MTGS MAY 2014	203.19	
				THE DAVENPORT HOTEL Total		6,511.06	
			215 Employee Business Meals Total			18,110.34	
			220 Employee Car Rental		MISC & TRAVEL EXPENSES	-	
				- Total		-	
				CORP CREDIT CARD	LINDA WILLIAMS-BLACKSTAR LIMOUSINE SE	78.96	
					LINDA WILLIAMS-JUNEAU LIMOUSINE SERVICES	4,437.70	
					LINDA WILLIAMS-MELNIK LIMOUSINE	210.00	
					SUE FLEMING-NATIONAL CAR RENTAL	13.25	
				CORP CREDIT CARD Total		4,739.91	
				JOHN F KELLY	CAR	9.71	
				JOHN F KELLY Total		9.71	
				MARC F RACICOT	MISC & TRAVEL EXPENSES	29.85	
				MARC F RACICOT Total		29.85	
				NORTHWESTERN STAGE LINES	TRANSPORTATION	21.00	
				NORTHWESTERN STAGE LINES INC Total		21.00	
				SPOKANE DISPATCH INC	CAB FARE	3.13	
				SPOKANE DISPATCH INC Total		3.13	
			220 Employee Car Rental Total			4,803.60	
			230 Employee Lodging		BOARD LODGING - MAY 2014 MTGS	-	
					BOARD OF DIRECTORS - LODGING - MAY 2014	-	
					LODGING	-	
				- Total		-	
				CORP CREDIT CARD	LINDA WILLIAMS-CEDARBROOK LODGE	370.26	
					LINDA WILLIAMS-WESTMARK BARANOF HOTELS	771.01	
					SUE FLEMING-NORTHERN QUEST RESORT	246.52	
					SUE FLEMING-WESTMARK BARANOF GOLD RM	1.75	
				CORP CREDIT CARD Total		1,389.54	
				DONALD C BURKE	TRAVEL EXPENSES	4.03	
				DONALD C BURKE Total		4.03	
				HEIDI B STANLEY	LODGING	1,100.88	
				HEIDI B STANLEY Total		1,100.88	
				JOHN F KELLY	EXPENSES	116.90	
					LODGING	28.55	
				JOHN F KELLY Total		145.45	
				MARC F RACICOT	LODGING	14.36	
				MARC F RACICOT Total		14.36	
				THE DAVENPORT HOTEL	BOARD LODGING - MAY 2014 MTGS	137.38	
					BOARD OF DIRECTORS - LODGING - MAY 2014	41.55	
					ECOVA BOARD LODGING - JAN 2014	603.40	
					FEB BOARD OF DIRECTORS - LODGING	110.99	
					FEB BOARD OF DIRECTORS LODGING	78.10	
					JOHN KELLY/JANET WIDMANN HOTEL CHARGES	33.85	
					LODGING-BOARD OF DIRECTORS	289.36	
					WIDMANN, JANET	12.18	
				THE DAVENPORT HOTEL Total		1,306.81	
			230 Employee Lodging Total			3,961.07	
			235 Employee Misc Expenses		CORP CREDIT CARD	LINDA WILLIAMS-AMAZON MKTPLACE PMTS	69.92
						LINDA WILLIAMS-AMAZON.COM	12.77
						SUE FLEMING-SPOKANE INTERNATIONAL AI	2.85
				CORP CREDIT CARD Total		85.54	
			235 Employee Misc Expenses Total			85.54	
			710 Rental Expense - Vehicle		CAR	-	
				- Total		-	
				MARC F RACICOT	CAR	35.61	
				MARC F RACICOT Total		35.61	
			710 Rental Expense - Vehicle Total			35.61	
			880 Materials & Equipment		CORP CREDIT CARD	LINDA WILLIAMS-TRESKO MONUMENT	396.73
						YELENA GOLOBORODKO-TRESKO MONUMENT	1,580.00
				CORP CREDIT CARD Total		1,975.73	
			880 Materials & Equipment Total			1,975.73	
			885 Miscellaneous		ADV	-	
					BOD MTGS MAY 2014	-	
					EXPENSE REIMBURSEMENT	-	
					MILEAGE	-	
					MISC	-	
					MISC & TRAVEL EXPENSES	0.00	
				- Total		2,975.08	
				ADVENTURES IN ADVERTISING SERVICE		3,832.88	
				ADVENTURES IN ADVERTISING Total		3,832.88	
				ALASKA ELECTIC LIGHT & POW	AELP INVOICE TO CORP	5,775.00	
				ALASKA ELECTIC LIGHT & POWER COMPANY Total		5,775.00	

Prep by: *AW*

**Board of Directors Meeting Expenses**  
For the twelve months ended December 31, 2014

Source: This document includes all Org Code Y01, where all Board of Director activities are recorded. This document excludes the Board of Directors Fees, which has been evaluated at workpaper MR-

Expenditure Organiz	(All)
Project Number	(All)
Accounting Period	(All)

Sum of Transaction Amount						
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
417100	ZZ	ZZ	885 Miscellaneous	CORP CREDIT CARD	LINDA WILLIAMS-ADVENTURES IN ADVERTISING	63.24
					LINDA WILLIAMS-JUNEAU SPORTFISHING	4,680.00
					LINDA WILLIAMS-TRESKO MONUMENT	338.00
					SUE FLEMING-WESTMARK BARANOF HOTELS	330.00
					YELENA GOLOBORODKO-TRESKO MONUMENT	1,854.92
				CORP CREDIT CARD Total		7,266.16
				DONALD C BURKE	EXPENSES	50.58
					MISC	22.00
					TRAVEL EXPENSES	5.54
				DONALD C BURKE Total		78.12
				EWI OF SPOKANE	ADV	285.00
					DINNER GUEST TRADE SHOW	40.00
				EWI OF SPOKANE Total		325.00
				HEIDI B STANLEY	MISC	21.75
					TRAVEL EXPENSES	1,270.52
				HEIDI B STANLEY Total		1,292.27
				JANET WIDMANN	MISC	16.11
				JANET WIDMANN Total		16.11
				JOHN F KELLY	EXPENSES	10.00
					MISC	30.78
				JOHN F KELLY Total		40.78
				KRISTIANNE BLAKE	EXPENSE REIMBURSEMENT	2.85
					PARKING	0.98
				KRISTIANNE BLAKE Total		3.83
				MARC F RACICOT	EXPENSE REIMBURSEMENT	28.06
					MILEAGE	28.00
					MISC	9.82
					MISC & TRAVEL EXPENSES	5.07
					TRAVEL EXPENSES	3.40
				MARC F RACICOT Total		74.15
				R JOHN TAYLOR	EXPENSE REIMBURSEMENT	15.00
				R JOHN TAYLOR Total		15.00
				REBECCA A KLEIN	MISC	19.87
					MISC & TRAVEL EXPENSES	7.87
					PARKING	5.77
				REBECCA A KLEIN Total		33.51
				RICK R HOLLEY	MISC	2.00
				RICK R HOLLEY Total		2.00
				SHRINE OF ST THERESE	DEPOSIT - BOD MTG	20.00
				SHRINE OF ST THERESE Total		20.00
				THE DAVENPORT HOTEL	BOARD OF DIRECTOR MTGS	148.90
					BOD MTGS - FEB 2014	15.00
					BOD MTGS MAY 2014	134.88
				THE DAVENPORT HOTEL Total		298.78
			885 Miscellaneous Total			22,048.67
	ZZ Total	ZZ Total				63,507.38
417100 Total						63,507.38
Grand Total						192,820.01

Avista Utilities  
Board of Directors Fees Allocation  
For the twelve months ended December 31, 2014

	BOD Fee Adjustment
Total Adjustment	MR-BOD-3 \$ 31,500
<u>Allocated to Washington Electric</u>	
71.290% E - Note 7	
67.900% E - Note 4	\$ 15,248
<u>Allocated to Washington Gas</u>	
19.822% E - Note 7	
70.758% G - Note 4	\$ 4,418
<u>Allocated to Idaho Electric</u>	
71.290%	
32.100% E - Note 4	\$ 7,208
<u>Allocated to Idaho Gas</u>	
19.822%	
29.242% G - Note 4	\$ 1,826
<u>Allocated to Oregon</u>	
8.888% E - Note 7	\$ 2,800
	\$ 31,500

(b)

- 1.0000 E - Note 7 (Results of Operation E-ALL-12A, pg. 2)
- 1.0000 E - Note 4 (Results of Operation E-ALL-12A, pg. 1)
- 1.0000 G - Note 4 (Results of Operation G-ALL-12A, pg. 1)

**Board of Directors Fees**  
For the twelve months ended December 31, 2014

Purpose: To verify that all fees were appropriately recorded in the BOD Activities, we reviewed transaction descriptions on a line by line basis.

<b>Board of Director Compensation Expenses:</b>		<b>12ME12/31/2014</b>	
Quarterly Payments/Retainers	\$ 873,949.15	MR-BOD-5	
Stock Compensation	\$ 465,572.11	MR-BOD-5	
<b>Total Utility expenses to be shared 97/03</b>	<b>\$ 1,339,521.26</b>		
Quarterly Payments/Retainers Ecova	\$ 28,500.00	MR-BOD-5	
<b>Total Utility expenses to 100% Non-Utility</b>	<b>\$ 28,500.00</b>		
<b>Total Board of Director Compensation</b>	<b>\$ 1,368,021.26</b>		
<b>Should be Charge to</b>	<b>90%</b>	<b>10%</b>	
	<b>Utility</b>	<b>Non-Utility</b>	
Quarterly Payments/Retainers	\$ 786,554.23	\$ 87,394.91	-
Stock Compensation	\$ 419,014.90	\$ 46,557.21	-
Quarterly Payments/Retainers Ecova	\$ -	\$ 28,500.00	-
	<b>\$ 1,205,569.13</b>	<b>\$ 162,452.13</b>	
<b>As Recorded</b>	<b>\$ 1,174,069.13</b>	<b>\$ 193,952.13</b>	<b>0.00</b>
<b>Miscellaneous Adjustment Needed</b>	<b>\$ 31,500.00</b>	<b>\$ (31,500.00)</b>	
	MR-BOD-3		

Project Number	(All)
Expenditure Organization	(All)

Sum of Transaction Amount	Accounting Period	Transaction Desc	Total	
Vendor Name	201405	Director Issuance 10% allocation	43,582	
		Director Issuance 90% allocation	392,239	
	201409	Director Issuance 10% allocation	2,975	
		Director Issuance 90% allocation	28,776	
- Total			465,572	MR-BOD-5
DONALD C BURKE	201403	RETAINER / MEETINGS	26,750	MR-BOD-5
	201406	QTRLY RETAINER	26,762	
	201409	QUARTERLY RETAINER	17,231	
	201412	RETAINER	19,850	
DONALD C BURKE Total			90,593	MR-BOD-5
ERIK J ANDERSON	201403	RETAINER / MEETINGS	31,625	MR-BOD-5
	201406	QTRLY RETAINER	33,151	
	201409	QUARTERLY RETAINER	23,606	
	201412	RETAINER/FEES	24,725	
ERIK J ANDERSON Total			113,108	MR-BOD-5
HEIDI B STANLEY	201403	RETAINER / MEETINGS	23,000	MR-BOD-5
	201406	QTRLY RETAINER	24,526	
	201409	QUARTERLY RETAINER	23,231	
	201412	RETAINER	24,350	
HEIDI B STANLEY Total			95,108	MR-BOD-5
JANET WIDMANN	201409	QUARTERLY RETAINER	19,760	MR-BOD-5
	201412	RETAINER	22,845	
JANET WIDMANN Total			42,606	MR-BOD-5
JOHN F KELLY	201403	RETAINER / MEETINGS	36,625	MR-BOD-5
	201406	QTRLY RETAINER	41,151	
	201409	QUARTERLY RETAINER	27,108	
	201412	RETAINER	31,225	
JOHN F KELLY Total			136,108	MR-BOD-5
KRISTIANNE BLAKE	201403	RETAINER / MEETINGS	37,800	MR-BOD-5
	201406	QTRLY RETAINER	36,326	
	201409	QUARTERLY RETAINER	25,781	
	201412	RETAINER	29,900	
KRISTIANNE BLAKE Total			129,807	MR-BOD-5
MARC F RACICOT	201403	RETAINER / MEETINGS	21,500	MR-BOD-5
	201406	QTRLY RETAINER	26,026	
	201409	QUARTERLY RETAINER	21,731	
	201412	RETAINER	24,350	
MARC F RACICOT Total			93,608	MR-BOD-5
R JOHN TAYLOR	201403	RETAINER / MEETINGS	27,245	MR-BOD-5
	201406	QTRLY RETAINER	31,771	
	201409	QUARTERLY RETAINER	24,476	
	201412	RETAINER	28,595	
R JOHN TAYLOR Total			112,088	MR-BOD-5
REBECCA A KLEIN	201403	RETAINER / MEETINGS	16,375	MR-BOD-5
	201406	QTRLY RETAINER	17,885	
	201409	QUARTERLY RETAINER	15,108	
	201412	RETAINER	16,225	
REBECCA A KLEIN Total			65,592	MR-BOD-5
RICK R HOLLEY	201403	RETAINER / MEETINGS	23,833	MR-BOD-5
RICK R HOLLEY Total			23,833	MR-BOD-5
<b>Grand Total</b>			<b>1,368,021</b>	MR-BOD-5

2.12-13

Prep by: *[Signature]*  
Mgr. Review: *[Signature]*

Date: 4/8/2015

	ANDERSON	BLAKE	BURKE	HOLLEY	KELLY	KLEIN	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
2014 Stock Issuance	\$ 47,973.88	\$ 47,973.88	\$ 65,988.04	\$ -	\$ 47,973.88	\$ 81,989.96	\$ 47,973.88	\$ 47,973.88	\$ 47,973.88	\$ 20,359.13	\$ 456,180.43
Additional Stock Issuance	\$ 1,043.52	\$ 1,043.52	\$ 1,043.52	\$ -	\$ 1,043.52	\$ 1,043.52	\$ 1,043.52	\$ 1,043.52	\$ 1,043.52	\$ 1,043.52	\$ 9,391.68
Total Stock Issuance	\$ 49,017.40	\$ 49,017.40	\$ 67,031.56	\$ -	\$ 49,017.40	\$ 83,033.50	\$ 49,017.40	\$ 49,017.40	\$ 49,017.40	\$ 21,402.65	\$ 465,572.11
Amount withheld for B&O Taxes - add back in for gross total	\$ 2,431.89	\$ -	\$ 2,403.78	\$ 362.09	\$ 2,847.85	\$ 2,271.33	\$ 2,167.35	\$ 2,202.86	\$ 2,424.38	\$ 996.86	\$ 18,108.51
TOTAL QUARTERLY PAYMENTS - SUBS	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,500.00
TOTAL QUARTERLY PAYMENTS:	\$ 103,175.71	\$ 122,307.24	\$ 80,869.06	\$ 23,471.24	\$ 127,259.75	\$ 63,320.17	\$ 91,440.25	\$ 92,904.64	\$ 109,663.18	\$ 41,908.80	\$ 855,840.64
TOTAL RETAINER COMPENSATION	\$ 113,107.60	\$ 129,897.24	\$ 90,593.44	\$ 23,833.33	\$ 136,107.60	\$ 65,591.50	\$ 93,607.60	\$ 95,107.60	\$ 112,087.56	\$ 42,605.68	\$ 902,449.15
TOTAL 2014 COMPENSATION	\$ 162,125.00	\$ 178,824.64	\$ 157,625.00	\$ 23,833.33	\$ 185,125.00	\$ 149,625.00	\$ 142,625.00	\$ 144,125.00	\$ 161,104.56	\$ 64,008.33	\$ 1,368,021.26
<b>Q1 2014</b>											
ANDERSON	\$ 17,000.00	\$ 17,000.00	\$ 12,500.00	\$ 19,333.33	\$ 17,000.00	\$ 8,500.00	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	\$ -	\$ 142,333.33
Quarterly Retainer	\$ 1,875.00	\$ 3,250.00	\$ -	\$ -	\$ 1,875.00	\$ 1,875.00	\$ -	\$ -	\$ 2,500.00	\$ -	\$ 11,375.00
Chair Retainer	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00
Sub Audit Chair Retainer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lead Director Retainer	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Sub Director Retainer	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	\$ -	\$ 3,750.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00
Jan 10 Comp Conf. Call	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ -	\$ 4,500.00
Jan 21/22 - Ecova Bd & Com Mtg	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00
Feb 6 - Environmental	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -	\$ -	\$ 6,000.00
Feb 6 - Governance Mtg	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 6,000.00
Feb 6 - Audit Meeting	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 4,500.00
Feb 6 - Comp. Mtg	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 4,500.00
Feb 6 - Finance Mtg	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -	\$ 6,000.00
Feb 7 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 13,500.00
Feb 18 - Audit Conf. Call	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500.00
March 19 - Ecova Audit Special Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 4,500.00
Deferred - Mar 2014 Div	\$ -	\$ 798.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,744.99	\$ -	\$ 2,544.90

2.12-14

	ANDERSON	BLAKE	BURKE	HOLLEY	KELLY	KLEIN	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
2014 Stock Issuance	\$ 47,973.88	\$ 47,973.88	\$ 65,988.04	\$ -	\$ 47,973.88	\$ 81,989.98	\$ 47,973.88	\$ 47,973.88	\$ 47,973.88	\$ 20,359.13	\$ 456,180.43
Additional Stock Issuance	\$ 1,043.52	\$ 1,043.52	\$ 1,043.52	\$ -	\$ 1,043.52	\$ 1,043.52	\$ 1,043.52	\$ 1,043.52	\$ 1,043.52	\$ 1,043.52	\$ 9,391.68
Total Stock Issuance	\$ 49,017.40	\$ 49,017.40	\$ 67,031.56	\$ -	\$ 49,017.40	\$ 83,033.50	\$ 49,017.40	\$ 49,017.40	\$ 49,017.40	\$ 21,402.65	\$ 465,572.11
Amount withheld for B&O Taxes - add back in for gross total	\$ 2,431.89	\$ -	\$ 2,403.78	\$ 362.09	\$ 2,847.85	\$ 2,271.33	\$ 2,167.35	\$ 2,202.96	\$ 2,424.38	\$ 998.88	\$ 18,108.51
TOTAL QUARTERLY PAYMENTS - SUBS	\$ 7,300.00	\$ 7,500.00	\$ 7,500.00	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,500.00
TOTAL QUARTERLY PAYMENTS	\$ 109,175.71	\$ 122,307.24	\$ 80,689.66	\$ 23,471.24	\$ 127,259.75	\$ 83,320.17	\$ 91,440.25	\$ 92,904.64	\$ 109,653.18	\$ 41,809.80	\$ 855,840.64
TOTAL RETAINER COMPENSATION	\$ 113,107.60	\$ 129,807.24	\$ 90,593.44	\$ 23,833.33	\$ 136,107.60	\$ 65,591.50	\$ 93,507.60	\$ 95,107.60	\$ 112,087.56	\$ 42,605.68	\$ 902,449.15
TOTAL 2014 COMPENSATION	\$ 162,125.00	\$ 179,524.64	\$ 157,625.00	\$ 23,833.33	\$ 165,125.00	\$ 148,625.00	\$ 142,625.00	\$ 144,125.00	\$ 161,104.96	\$ 64,008.33	\$ 1,368,021.26
B&O taxes withheld for 1st Quarter	\$ (474.38)	\$ -	\$ (424.61)	\$ (362.09)	\$ (575.60)	\$ (259.66)	\$ (326.68)	\$ (345.00)	\$ (410.52)	\$ -	\$ (3,178.74)
TOTAL	\$ 31,150.62	\$ 37,799.91	\$ 26,325.39	\$ 23,471.24	\$ 36,049.20	\$ 16,115.34	\$ 21,173.32	\$ 22,555.00	\$ 26,534.47	\$ -	\$ 241,574.49

Mr. Holley resigned from the Board effective 2-15-14. His annual retainer of \$116,000 has been prorated for two months - 19,333.33.

Prep by: *PK*  
Mgr. Review: \_\_\_\_\_

Date: 4/8/2015

2-12-15

	ANDERSON	BLAKE	BURKE	HOLLEY	KELLY	KLEIN	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
2014 Stock Issuance	\$ 47,973.88	\$ 47,973.88	\$ 65,988.04	\$ -	\$ 47,973.88	\$ 81,988.98	\$ 47,973.88	\$ 47,973.88	\$ 47,973.88	\$ 20,369.13	\$ 456,180.43
Additional Stock Issuance	\$ 1,043.62	\$ 1,043.52	\$ 1,043.52	\$ -	\$ 1,043.52	\$ 1,043.52	\$ 1,043.52	\$ 1,043.52	\$ 1,043.52	\$ 1,043.52	\$ 9,391.88
Total Stock Issuance	\$ 49,017.40	\$ 49,017.40	\$ 67,031.56	\$ -	\$ 49,017.40	\$ 83,033.50	\$ 49,017.40	\$ 49,017.40	\$ 49,017.40	\$ 21,412.65	\$ 465,572.11
Amount withheld for B&O Taxes - add back in for gross total	\$ 2,431.89	\$ -	\$ 2,403.78	\$ 362.09	\$ 2,847.86	\$ 2,271.33	\$ 2,167.35	\$ 2,202.96	\$ 2,424.58	\$ 966.88	\$ 18,109.51
TOTAL QUARTERLY PAYMENTS - SUBS	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,500.00
TOTAL QUARTERLY PAYMENTS	\$ 103,175.71	\$ 123,307.24	\$ 80,588.66	\$ 23,471.24	\$ 127,269.75	\$ 63,320.17	\$ 91,440.25	\$ 92,904.64	\$ 109,663.18	\$ 41,608.80	\$ 855,940.64
TOTAL RETAINER COMPENSATION	\$ 113,107.60	\$ 129,807.24	\$ 90,593.44	\$ 23,833.33	\$ 136,107.60	\$ 65,591.50	\$ 93,607.60	\$ 95,107.60	\$ 112,097.66	\$ 42,605.68	\$ 902,449.15
TOTAL 2014 COMPENSATION	\$ 162,125.00	\$ 178,824.64	\$ 157,625.00	\$ 23,833.33	\$ 185,125.00	\$ 148,625.00	\$ 142,625.00	\$ 144,125.00	\$ 161,104.96	\$ 64,008.33	\$ 1,368,021.26

Q2 2014

	ANDERSON	BLAKE	BURKE	HOLLEY	KELLY	KLEIN	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 17,000.00	\$ 17,000.00	\$ 12,500.00		\$ 17,000.00	\$ 8,500.00	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00		\$ 123,000.00
Chair Retainer	\$ 1,875.00	\$ 3,250.00			\$ 1,875.00	\$ 1,875.00			\$ 2,500.00		\$ 11,375.00
Sub Audit Chair Retainer		\$ 2,500.00									\$ 2,500.00
Lead Director Retainer					\$ 5,000.00						\$ 5,000.00
Sub Director Retainer	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00		\$ 3,750.00						\$ 15,000.00
May 1 - Ecoova Conf. Call	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00						\$ 6,000.00
May 6 - Audit Conf Call		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
May 7 - Environmental	\$ 1,500.00					\$ 1,500.00	\$ 1,500.00		\$ 1,500.00		\$ 4,500.00
May 8 - Governance Mtg		Absent			\$ 1,500.00		\$ 1,500.00		\$ 1,500.00		\$ 4,500.00
May 8 - Comp. Mtg					\$ 1,500.00	\$ 1,500.00			\$ 1,500.00		\$ 4,500.00
May 8 - Finance Mtg	\$ 1,500.00		\$ 1,500.00				\$ 1,500.00				\$ 4,500.00
May 8 - Annual Meeting	\$ 1,500.00	Absent	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 10,500.00
May 9 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 12,000.00
May 27 - Ecoova Conf. Call	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00						\$ 6,000.00
June 9 - Finance Special Mtg.	\$ 1,500.00		\$ 1,500.00				\$ 1,500.00				\$ 4,500.00
June 20 - Janet Widmann Interview		\$ 1,500.00			\$ 1,500.00		\$ 1,500.00		\$ 1,500.00		\$ 6,000.00
June 20 - Governance Meeting		\$ 1,500.00			\$ 1,500.00		\$ 1,500.00		\$ 1,500.00		\$ 6,000.00
June 20 - Comp Mtg.		\$ 1,500.00			\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00		\$ 4,500.00

Prep by: RF



	ANDERSON	BLAKE	BURKE	HOLLEY	KELLY	KLEIN	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
2014 Stock Issuance	\$ 47,973.88	\$ 47,973.88	\$ 65,988.04	\$ -	\$ 47,973.88	\$ 81,889.98	\$ 47,973.88	\$ 47,973.88	\$ 47,973.88	\$ 20,359.13	\$ 456,180.43
Additional Stock Issuance	\$ 1,043.52	\$ 1,043.52	\$ 1,043.52	\$ -	\$ 1,043.52	\$ 1,043.52	\$ 1,043.52	\$ 1,043.52	\$ 1,043.52	\$ 1,043.52	\$ 9,891.88
Total Stock Issuance	\$ 49,017.40	\$ 49,017.40	\$ 67,031.56	\$ -	\$ 49,017.40	\$ 83,033.50	\$ 49,017.40	\$ 49,017.40	\$ 49,017.40	\$ 21,402.65	\$ 465,572.11
Amount withheld for B&O Taxes - add back in for gross total	\$ 2,431.88	\$ -	\$ 2,403.78	\$ 382.09	\$ 2,847.85	\$ 2,271.33	\$ 2,167.35	\$ 2,202.96	\$ 2,424.38	\$ 996.88	\$ 18,108.81
TOTAL QUARTERLY PAYMENTS - SUBS.	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,500.00
TOTAL QUARTERLY PAYMENTS	\$ 103,175.71	\$ 122,307.24	\$ 80,689.66	\$ 23,471.24	\$ 127,259.75	\$ 83,320.17	\$ 91,440.25	\$ 92,904.64	\$ 109,663.18	\$ 41,608.80	\$ 855,840.64
TOTAL RETAINER COMPENSATION	\$ 113,107.60	\$ 129,807.24	\$ 90,593.44	\$ 23,833.33	\$ 136,107.60	\$ 65,691.50	\$ 93,607.60	\$ 95,107.60	\$ 112,087.56	\$ 42,605.68	\$ 902,449.15
TOTAL 2014 COMPENSATION	\$ 162,125.00	\$ 178,824.64	\$ 157,625.00	\$ 23,833.33	\$ 185,125.00	\$ 148,625.00	\$ 142,625.00	\$ 144,125.00	\$ 161,104.96	\$ 64,008.33	\$ 1,368,021.26
Deferred - June 2014 Div	\$ -	\$ 799.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,744.99	\$ -	\$ 2,544.90
Stock Issuance Fractional Share	\$ 26.12	\$ 26.12	\$ 11.96	\$ -	\$ 26.12	\$ 10.02	\$ 26.12	\$ 26.12	\$ 26.12	\$ -	\$ 178.70
B&O taxes withheld for 2nd Quarter	\$ (1,216.88)	\$ -	\$ (1,396.09)	\$ -	\$ (1,349.46)	\$ (1,512.68)	\$ (1,115.24)	\$ (1,087.50)	\$ (1,196.17)	\$ -	\$ (8,876.02)
TOTAL	\$ 31,934.24	\$ 36,326.03	\$ 25,363.87	\$ -	\$ 39,601.66	\$ 46,372.34	\$ 24,910.88	\$ 23,438.62	\$ 30,574.94	\$ -	\$ 228,722.58

Prep by: *RL*

	ANDERSON	BLAKE	BURKE	HOLLEY	KELLY	KLEIN	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
2014 Stock Issuance	\$ 47,973.88	\$ 47,973.88	\$ 65,988.04	\$ -	\$ 47,973.88	\$ 81,988.98	\$ 47,973.88	\$ 47,973.88	\$ 47,973.88	\$ 20,358.13	\$ 455,180.43
Additional Stock Issuance	\$ 1,043.52	\$ 1,043.52	\$ 1,043.52	\$ -	\$ 1,043.52	\$ 1,043.52	\$ 1,043.52	\$ 1,043.52	\$ 1,043.52	\$ 1,043.52	\$ 9,391.68
Total Stock Issuance	\$ 49,017.40	\$ 49,017.40	\$ 67,031.56	\$ -	\$ 49,017.40	\$ 83,033.50	\$ 49,017.40	\$ 49,017.40	\$ 49,017.40	\$ 21,402.65	\$ 465,572.11
Amount withheld for B&O Taxes - add back in for gross total	\$ 2,431.89	\$ -	\$ 2,403.78	\$ 362.09	\$ 2,847.85	\$ 2,271.33	\$ 2,167.35	\$ 2,202.96	\$ 2,424.39	\$ 966.88	\$ 18,108.51
TOTAL QUARTERLY PAYMENTS - SUBS	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,500.00
TOTAL QUARTERLY PAYMENTS	\$ 103,175.71	\$ 122,307.24	\$ 80,689.66	\$ 23,471.24	\$ 127,259.75	\$ 63,320.17	\$ 91,440.25	\$ 92,904.64	\$ 109,683.18	\$ 41,608.80	\$ 855,940.64
TOTAL RETAINER COMPENSATION	\$ 113,107.60	\$ 129,807.24	\$ 90,593.44	\$ 23,833.33	\$ 136,107.60	\$ 65,591.50	\$ 93,607.60	\$ 95,107.60	\$ 112,087.66	\$ 42,605.68	\$ 902,449.15
TOTAL 2014 COMPENSATION	\$ 162,125.00	\$ 178,824.64	\$ 157,625.00	\$ 23,833.33	\$ 185,125.00	\$ 148,625.00	\$ 142,625.00	\$ 144,125.00	\$ 161,104.95	\$ 64,008.33	\$ 1,368,021.26

Q3 2014

	ANDERSON	BLAKE	BURKE	HOLLEY	KELLY	KLEIN	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 17,225.00	\$ 17,225.00	\$ 12,725.00		\$ 17,225.00	\$ 8,725.00	\$ 17,225.00	\$ 17,225.00	\$ 17,225.00	\$ 12,230.13	\$ 124,800.00
Chair Retainer	\$ 1,875.00	\$ 3,250.00			\$ 1,875.00	\$ 1,875.00			\$ 2,500.00		\$ 11,375.00
Lead Director Retainer					\$ 5,000.00						\$ 5,000.00
Aug 5 - Audit Conf Call		\$ 1,500.00	Absent					\$ 1,500.00			\$ 3,000.00
Aug 8 - New Director Orientation										\$ 1,500.00	\$ 1,500.00
Aug 26 - Environmental	Absent						\$ 1,500.00			\$ 1,500.00	\$ 4,500.00
Aug 29 - Finance Mtg	\$ 1,500.00		\$ 1,500.00					\$ 1,500.00		\$ 1,500.00	\$ 6,000.00
Sep 3 - Board Retreat	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Sep 4 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Deferred - Sep 2014 Div		\$ 799.91							\$ 1,744.99		\$ 2,544.90
Stock Issuance Fractional Share	\$ 6.48	\$ 6.48	\$ 6.48		\$ 6.48	\$ 6.48	\$ 6.48	\$ 6.48	\$ 6.48	\$ 30.35	\$ 82.19
B&O taxes withheld for 3rd Quarter	\$ (369.75)	\$ -	\$ (274.13)		\$ (437.27)	\$ (255.61)	\$ (345.83)	\$ (364.13)	\$ (382.80)	\$ (639.11)	\$ (3,058.63)
TOTAL	\$ 23,236.73	\$ 25,781.39	\$ 16,957.35	\$ -	\$ 26,669.21	\$ 14,850.87	\$ 21,385.65	\$ 22,867.35	\$ 24,093.67	\$ 19,121.37	\$ 194,963.59

2.12-18

	ANDERSON	BLAKE	BURKE	HOLLEY	KELLY	KLEIN	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
2014 Stock Issuance	\$ 47,973.88	\$ 47,973.88	\$ 65,989.04	\$ -	\$ 47,973.88	\$ 61,989.98	\$ 47,973.88	\$ 47,973.88	\$ 47,973.88	\$ 20,359.13	\$ 456,180.43
Additional Stock Issuance	\$ 1,043.52	\$ 1,043.52	\$ 1,043.52	\$ -	\$ 1,043.52	\$ 1,043.52	\$ 1,043.52	\$ 1,043.52	\$ 1,043.52	\$ 1,043.52	\$ 9,991.68
Total Stock Issuance	\$ 49,017.40	\$ 49,017.40	\$ 67,031.56	\$ -	\$ 49,017.40	\$ 63,033.50	\$ 49,017.40	\$ 49,017.40	\$ 49,017.40	\$ 21,402.65	\$ 466,172.11
Amount withheld for B&O Taxes - add back in for gross total	\$ 2,431.89	\$ -	\$ 2,403.78	\$ 362.09	\$ 2,847.85	\$ 2,271.33	\$ 2,167.35	\$ 2,202.96	\$ 2,424.38	\$ 986.88	\$ 18,108.51
TOTAL QUARTERLY PAYMENTS - SUBS	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,500.00
TOTAL QUARTERLY PAYMENTS	\$ 103,175.71	\$ 122,307.24	\$ 80,689.86	\$ 23,471.24	\$ 127,259.75	\$ 63,320.17	\$ 91,440.25	\$ 92,904.64	\$ 109,663.18	\$ 41,808.80	\$ 855,840.64
TOTAL RETAINER COMPENSATION	\$ 113,107.60	\$ 129,807.24	\$ 90,593.44	\$ 23,833.33	\$ 136,107.60	\$ 65,591.50	\$ 93,607.60	\$ 95,107.60	\$ 112,087.56	\$ 42,805.68	\$ 902,449.15
TOTAL 2014 COMPENSATION	\$ 162,125.00	\$ 178,824.64	\$ 157,625.00	\$ 23,833.33	\$ 185,125.00	\$ 148,625.00	\$ 142,625.00	\$ 144,125.00	\$ 161,104.96	\$ 64,008.33	\$ 1,368,021.26

Q4 2014

	ANDERSON	BLAKE	BURKE	HOLLEY	KELLY	KLEIN	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 18,350.00	\$ 18,350.00	\$ 13,850.00	\$ -	\$ 18,350.00	\$ 9,850.00	\$ 18,350.00	\$ 18,350.00	\$ 18,350.00	\$ 18,346.20	\$ 152,146.20
Chair Retainer	\$ 1,875.00	\$ 3,250.00	\$ -	\$ -	\$ 1,875.00	\$ 1,875.00	\$ -	\$ -	\$ 2,500.00	\$ -	\$ 11,375.00
Lead Director Retainer	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Nov 4 - Audit Conf. Call	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 4,500.00
Nov 13 - Environmental	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ 6,000.00
Nov 13 - Governance Mtg	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 6,000.00
Nov 13 - Audit Meeting	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 4,500.00
Nov 13 - Corp. Mtg	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ 4,500.00
Nov 13 - Finance Mtg	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 6,000.00
Nov 14 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Nov 17 - Gov Mtg - interview of Potential Board Member	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 6,000.00
Deferred - Dec 2014 Div	\$ -	\$ 799.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,744.99	\$ -	\$ 2,544.90
B&O taxes withheld for 4th Quarter	\$ (370.66)	\$ -	\$ (306.95)	\$ -	\$ (485.92)	\$ (243.38)	\$ (379.60)	\$ (406.33)	\$ (434.89)	\$ (357.77)	\$ (2,985.12)
TOTAL	\$ 24,354.12	\$ 29,899.91	\$ 19,543.05	\$ -	\$ 30,739.68	\$ 15,981.62	\$ 23,970.40	\$ 23,943.67	\$ 28,160.10	\$ 22,487.43	\$ 219,079.98

Prep by: [Signature]  
Mgr. Review: [Signature]

Date: 4/8/2015

**Miscellaneous Adjustment  
Non-Utility Amounts  
For the Twelve Months Ended December 31, 2014**

Accounting Year	Sum of Transaction Amount	Service Ferc Acct	Jurisdiction			ED			GD		Grand Total
			CD AA	AN	ID WA	AN	ID WA	OR	WA		
2014											
	537000						78.40				78.40
	557000						513.22				513.22
	580000						2,000.00				2,000.00
	588000						600.00	576.70	524.04		1,700.74
	874000										-
	880000								500.00		500.00
	892000									75.00	75.00
	905000	298.18									298.18
	908000				19.04						19.04
	909000		2,168.97						543.93		2,712.90
	921000	3,449.50									3,449.50
	930200	1,928.40	2,070.00	599.00	50.00	2,154.31			300.00		7,101.71
	935000	4,006.04									4,006.04
<b>Grand Total</b>		<b>9,682.12</b>	<b>4,238.97</b>	<b>618.04</b>	<b>50.00</b>	<b>5,345.93</b>	<b>576.70</b>	<b>524.04</b>	<b>1,343.93</b>	<b>75.00</b>	<b>22,454.73</b>

ELECTRIC	Accounting Year	CD			ED			GD		
		AA	AN	ID WA	AN	ID WA	OR	WA		
537000	7	71.290%	78.641%	78.641%	78.641%	100%	100%	100%	0%	0%
557000	7	71.290%	78.641%	78.641%	78.641%	100%	100%	100%	0%	0%
580000	7	71.290%	78.641%	78.641%	78.641%	100%	100%	100%	0%	0%
588000	7	71.290%	78.641%	78.641%	78.641%	100%	100%	100%	0%	0%
874000	7	71.290%	78.641%	78.641%	78.641%	100%	100%	100%	0%	0%
880000	7	71.290%	78.641%	78.641%	78.641%	100%	100%	100%	0%	0%
892000	7	71.290%	78.641%	78.641%	78.641%	100%	100%	100%	0%	0%
905000	7	52.917%	61.391%	61.391%	61.391%	100%	100%	100%	0%	0%
908000	7	52.917%	61.391%	61.391%	61.391%	100%	100%	100%	0%	0%
909000	7	52.917%	61.391%	61.391%	61.391%	100%	100%	100%	0%	0%
921000	7	71.290%	78.641%	78.641%	78.641%	100%	100%	100%	0%	0%
930200	7	52.917%	78.641%	78.641%	78.641%	100%	100%	100%	0%	0%
935000	7	52.917%	78.641%	78.641%	78.641%	100%	100%	100%	0%	0%

GAS	Accounting Year	CD			ED			GD		
		AA	AN	ID WA	AN	ID WA	OR	WA		
537000	7	19.822%	21.359%	21.359%	21.359%	0%	0%	0%	0%	100%
557000	7	19.822%	21.359%	21.359%	21.359%	0%	0%	0%	0%	100%
580000	7	19.822%	21.359%	21.359%	21.359%	0%	0%	0%	0%	100%
588000	7	19.822%	21.359%	21.359%	21.359%	0%	0%	0%	0%	100%
874000	7	19.822%	21.359%	21.359%	21.359%	0%	0%	0%	0%	100%
880000	7	19.822%	21.359%	21.359%	21.359%	0%	0%	0%	0%	100%
892000	7	19.822%	21.359%	21.359%	21.359%	0%	0%	0%	0%	100%
905000	7	33.000%	38.409%	38.409%	38.409%	0%	0%	0%	0%	100%
908000	7	33.000%	38.409%	38.409%	38.409%	0%	0%	0%	0%	100%
909000	7	33.000%	38.409%	38.409%	38.409%	0%	0%	0%	0%	100%
921000	7	19.822%	21.359%	21.359%	21.359%	0%	0%	0%	0%	100%
930200	7	19.822%	21.359%	21.359%	21.359%	0%	0%	0%	0%	100%
935000	7	19.822%	21.359%	21.359%	21.359%	0%	0%	0%	0%	100%

WA - ELECTRIC	Accounting Year	CD			ED			GD		
		AA	AN	ID WA	AN	ID WA	OR	WA		
537000	1	64.710%	64.710%	0%	100%	64.710%	0%	100%	0%	0%
557000	1	64.710%	64.710%	0%	100%	64.710%	0%	100%	0%	0%
580000	3	65.233%	65.233%	0%	100%	65.233%	0%	100%	0%	0%
588000	3	65.233%	65.233%	0%	100%	65.233%	0%	100%	0%	0%
874000	3	65.233%	65.233%	0%	100%	65.233%	0%	100%	0%	0%
880000	3	65.233%	65.233%	0%	100%	65.233%	0%	100%	0%	0%
892000	3	65.233%	65.233%	0%	100%	65.233%	0%	100%	0%	0%
905000	2	65.644%	65.644%	0%	100%	65.644%	0%	100%	0%	0%
908000	2	65.644%	65.644%	0%	100%	65.644%	0%	100%	0%	0%
909000	2	65.644%	65.644%	0%	100%	65.644%	0%	100%	0%	0%
921000	4	67.900%	67.900%	0%	100%	67.900%	0%	100%	0%	0%
930200	4	67.900%	67.900%	0%	100%	67.900%	0%	100%	0%	0%

Prep by: RF  
Mgr. Review: Jma

**Miscellaneous Adjustment  
Non-Utility Amounts  
For the Twelve Months Ended December 31, 2014**

935000	4	67.900%	67.900%	0%	100%	67.900%	0%	100%	0%	0%
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WA - GAS		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.OR	GD.WA
535000	1	70.840%	70.840%	0%	100%	0%	0%	100%	0%	70.840%
537000	1	70.840%	70.840%	0%	100%	0%	0%	100%	0%	70.840%
557000	1	70.840%	70.840%	0%	100%	0%	0%	100%	0%	70.840%
580000	3	63.864%	63.864%	0%	100%	0%	0%	100%	0%	63.864%
588000	3	63.864%	63.864%	0%	100%	0%	0%	100%	0%	63.864%
874000	3	63.864%	63.864%	0%	100%	0%	0%	100%	0%	63.864%
880000	3	63.864%	63.864%	0%	100%	0%	0%	100%	0%	63.864%
892000	3	63.864%	63.864%	0%	100%	0%	0%	100%	0%	63.864%
905000	2	66.362%	66.362%	0%	100%	0%	0%	100%	0%	66.362%
908000	2	66.362%	66.362%	0%	100%	0%	0%	100%	0%	66.362%
909000	2	66.362%	66.362%	0%	100%	0%	0%	100%	0%	66.362%
921000	4	70.758%	70.758%	0%	100%	0%	0%	100%	0%	70.758%
930200	4	70.758%	70.758%	0%	100%	0%	0%	100%	0%	70.758%
935000	4	70.758%	70.758%	0%	100%	0%	0%	100%	0%	70.758%

WA - Electric		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.OR	GD.WA	Grand Total
537000	1	-	-	-	-	50.73	-	-	-	-	50.73
557000	1	-	-	-	-	332.10	-	-	-	-	332.10
580000	3	-	-	-	-	1,304.66	-	-	-	-	1,304.66
588000	3	-	-	-	-	391.40	-	524.04	-	-	915.44
874000	3	-	-	-	-	-	-	-	-	-	-
880000	3	-	-	-	-	-	-	-	-	-	-
892000	3	-	-	-	-	-	-	-	-	-	-
905000	2	103.58	-	-	-	-	-	-	-	-	103.58
908000	2	-	-	-	-	-	-	-	-	-	-
909000	2	-	874.08	-	-	-	-	-	-	-	874.08
921000	4	1,669.76	-	-	-	-	-	-	-	-	1,669.76
930200	4	692.89	1,105.32	-	39.32	1,462.78	-	-	-	-	3,300.31
935000	4	1,439.40	-	-	-	-	-	-	-	-	1,439.40
		<b>3,905.62</b>	<b>1,979.41</b>	-	<b>39.32</b>	<b>3,541.67</b>	-	<b>524.04</b>	-	-	<b>9,990.06</b>

WA - GAS		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.OR	GD.WA	Grand Total
537000	1	-	-	-	-	-	-	-	-	-	-
557000	1	-	-	-	-	-	-	-	-	-	-
580000	3	-	-	-	-	-	-	-	-	-	-
588000	3	-	-	-	-	-	-	-	-	-	-
874000	3	-	-	-	-	-	-	-	-	-	-
880000	3	-	-	-	-	-	-	-	-	-	-
892000	3	-	-	-	-	-	-	-	-	47.90	47.90
905000	2	65.30	-	-	-	-	-	-	-	-	65.30
908000	2	-	-	-	-	-	-	-	-	-	-
909000	2	-	552.85	-	-	-	-	-	-	-	552.85
921000	4	483.81	-	-	-	-	-	-	-	-	483.81
930200	4	270.47	312.84	-	10.68	-	-	-	-	-	593.99
935000	4	561.87	-	-	-	-	-	-	-	-	561.87
		<b>1,381.46</b>	<b>865.69</b>	-	<b>10.68</b>	-	-	-	-	<b>47.90</b>	<b>2,305.73</b>

	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.OR	GD.WA
Electric	71.290%	78.641%	78.641%	78.641%	100%	100%	100%	0%	0%
Gas North	19.822%	21.359%	21.359%	21.359%	0%	0%	0%	0%	100%
Gas South	8.888%	0%	0%	0%	0%	0%	0%	100%	0%
	100%	100%	100%	100%	100%	100%	100%	100%	100%

#Cust	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.OR	GD.WA
Electric	52.917%	61.391%	61.391%	61.391%	100%	100%	100%	0%	0%
Gas North	33.000%	38.409%	38.409%	38.409%	0%	0%	0%	0%	100%
Gas South	14.083%	0%	0%	0%	0%	0%	0%	100%	0%
	100%	100%	100%	100%	100%	100%	100%	100%	100%

Adjustment: IR

Workpaper Ref. wIR\_NU-2

2.12-21

Miscellaneous Adjustment  
 Non-Utility Amounts  
 For the Twelve Months Ended December 31, 2014

Ferc Acct	Sum of Transaction Amount		Service		Jurisdiction		ED AN	ID	WA	ED AN	ID	WA	GD OR	WA	Grand Total
	CD	AA	CD	AA	AN	AN									
537000											78.40				78.40
557000											513.22				513.22
580000											2,000.00				2,000.00
588000											600.00		524.04		1,700.74
880000												500.00			500.00
892000														75.00	75.00
905000							253.18								253.18
908000											19.04				19.04
909000							2,168.97								2,168.97
921000														543.93	543.93
930200							3,437.00								3,437.00
935000							1,928.40				50.00				7,101.71
							4,006.04								4,006.04
<b>Grand Total</b>							<b>9,624.62</b>				<b>5,345.93</b>		<b>524.04</b>	<b>1,343.93</b>	<b>22,397.23</b>

Prep by: RF  
 Mgr. Review: gma

Date: 4/8/2015

**Avista Utilities**  
**Miscellaneous Adjustment - Removal of Non-Utility Transactions**  
**For the Twelve Months Ended December 31, 2014**

Purpose: This document is a detailed transaction listing of all transactions that were removed from the rate case as they were items that were improperly coded as a Utility transaction, when in fact they should have been coded as a Non-Utility transaction.  
 Process: In order to identify this population, the company reviewed all transaction detail in FERC accounts 500 through 935, searching for specific words, reviewing specific Program Descriptions, and expenditure types.

Sum of Transaction Amount	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Description	Total
637000	ED	AN	210 Employee Auto Mileage	Swank, Timothy J	Mileage, Personal vehicle mileage to and from Thompson Falls for Golf tournament Mileage, Personal vehicle mileage to and from Thompson Falls for Golf tournament meeting	39.20 39.20 78.40
<b>ED Total</b>						<b>78.40</b>
<b>627000 Total</b>						<b>513.22</b>
667000	ED	AN	215 Employee Business Meals	Sibworth, Steven George	Meals, Holiday luncheon - Pend Oreille PUD	613.22
<b>ED Total</b>						<b>613.22</b>
<b>657000 Total</b>						<b>2,000.00</b>
680000	ED	AN	825 Donations	ME DEVELOPMENT FUND	SPON-ELECTRIC VEHICLE	2,000.00
<b>ED Total</b>						<b>2,000.00</b>
<b>690000 Total</b>						<b>2,686.89</b>
698000	ED	AN	216 Employee Business Meals	DINING ON THE EDGE INC	GIFT CARD	100.00
			826 Donations	CORP CREDIT CARD	MICHELLE BRANDKAMP-WISU FOUNDATION	400.00
			830 Dues	LINCOLN COUNTY EDC	SPONSORSHIP	100.00
	ID		216 Employee Business Meals	Cox, Holly	Meals, Office Christmas Party-meat Meals, rolls for Christmas party Meals, Christmas Eve Lunch for St Madies Line Crew	87.80 4.40 84.65
				Hager, Lawrence Paul	ROTARY CLUB OF POST FALLS	168.00
			864 Miscellaneous	ROTARY CLUB OF POST FALLS	2014 DUES & MEALS	168.00
			890 Office Supplies	Cox, Holly	Office Supplies, coffee supplies for Christmas party	63.76
	WA		215 Employee Business Meals	Foxz, Machonne D	Meals, Soft Drinks for Annual Christmas Party Potluck	34.23
			228 Employee Misc Expenses	CORP CREDIT CARD	ANGELA SMITH-TLE WILDFLOWERS	249.81
			830 Dues	DEER PARK CHAMBER OF COMMERCE	2014-2015 MEMBERSHIP RENEWAL	240.00
<b>ED Total</b>						<b>1,706.74</b>
<b>686000 Total</b>						<b>1,706.74</b>
890000	GD	OR	885 Miscellaneous	HOME DEPOT CREDIT SERVICES	GIFT CARDS	100.00
				TYRHOLM BIG R INC	GIFT CARDS	400.00
<b>GD Total</b>						<b>500.00</b>
<b>892000 Total</b>						<b>500.00</b>
892000	GD	WA	235 Employee Misc Expenses	Conroy, Jodee L	Misc, 3 gift cards	75.00
<b>GD Total</b>						<b>75.00</b>
<b>892000 Total</b>						<b>75.00</b>
905000	GD	AA	216 Employee Business Meals	Lorenz, Galen W	Meals, Meal for 2nd Harvest Volunteers (11 volunteers)	156.74
			236 Employee Misc Expenses	Lorenz, Galen W	Trip, Meal for 2nd Harvest Volunteers (11 volunteers)	25.00
			860 Materials & Equipment	Harris, Tamara Lynne	Materials, Christmas Decorations/Fair Trade Call Center	69.94
<b>GD Total</b>						<b>251.68</b>
<b>906000 Total</b>						<b>251.68</b>
908000	GD	ID	210 Employee Auto Mileage	Schmitt, Shannon E	Mileage, United Way	19.94
<b>GD Total</b>						<b>19.94</b>
<b>908000 Total</b>						<b>19.94</b>
908000	CD	AN	215 Employee Business Meals	Doshow, Dawn Yvella	Meals, afternoon snack for Touch A Truck volunteer/ Includes gift certificate for volunteers/and outside company volunteer Meals, bidcast for volunteers at Touch a truck/Junior League event, at SCC	67.72 45.39
			810 Advertising Expenses	COMMON GROUND ALLIANCE	GGA-CALL BEFORE YOU DIG SPONSOR	1,000.00
				CULVER COMPANY	SCHOOL SUPPLIES FALL 2014	1,625.95
<b>CD Total</b>						<b>2,158.87</b>
<b>908000 Total</b>						<b>2,158.87</b>
908000	GD	OR	810 Advertising Expenses	CULVER COMPANY	SCHOOL SUPPLIES FALL 2014	543.93
<b>GD Total</b>						<b>543.93</b>
<b>908000 Total</b>						<b>543.93</b>
921000	CD	AA	020 Professional Services	CORP CREDIT CARD	ROWLAND HALLIE-STARBUCKS EGIFTCARD	40.00
			205 Airfare	Vermilion, Dennis P	Airfare, Alaska 02719652/2834, AEL&P Holiday Gathering and Donation Distribution	813.50
			216 Employee Business Meals	Felst, Seth D	Meals, Duplicates for office birthday party	13.50
				Movins, Carrie Ann	Meals, Holiday Lunch for Team	69.79
				Stear, Laura Cathelna	Meals, Protect Compass Holiday Celebration - Desserts	25.17
			226 Conference Fees	EWI OF SPOKANE	PLATINUM SPONSORSHIP	1,500.00
			236 Employee Misc Expenses	CORP CREDIT CARD	ROWLAND HALLIE-REGAL GIFT CERTIFICATE	760.00
				Stapar, Laura Cathelna	Misc, Protect Compass Holiday Celebration - silverware/dishes/stockings	70.44
				CORP CREDIT CARD	LINDA WILLIAMS-PARTY PALACE	6.50
<b>CD Total</b>						<b>3,437.96</b>
<b>921000 Total</b>						<b>3,437.96</b>
930000	GD	AA	815 Donations	CORP CREDIT CARD	CATHERINE D COOPER-SAFEWAY STORE00032567	160.00
			816 Sponsorships	COMMON GROUND ALLIANCE	DONATION	433.40
			885 Miscellaneous	CORP CREDIT CARD	LINDA WILLIAMS-CHRISTMAS TREE ELEGANCE	1,000.00
				DEPARTMENT OF VETERANS AFFAIRS	SPONSORSHIP	325.00
	AN		815 Donations	OTHELLO ACFD 45 FIREFIGHTERS ASSN	OTHELLO	40.00
				OTHELLO NAZARENE CHURCH	COMMUNITY GARDEN PLOTS	30.00
	ID		826 Sponsorships	COMMON GROUND ALLIANCE	MEETING SPONSOR	2,000.00
			826 Sponsorships	IDAHO FOREST OWNERS ASSOCIATION	REFRESHMENT/SPONSORSHIP CONF	500.00
			830 Dues	ROTARY CLUB OF PONDERAY CENTENNIAL	DUES - MONTHLY & MEALS	39.00
			830 Dues	OTHELLO ROTARY CLUB	DUES	50.00
<b>GD Total</b>						<b>4,647.40</b>
930000	ED	AN	020 Professional Services	HAINNA & ASSOCIATES INC	MT COMMUNITY OUTREACH GOLF	301.25
			023 Temporary Labor	HAINNA & ASSOCIATES INC	GIFT EVENT	87.50
			210 Employee Auto Mileage	Edwards, Volterben, Lisa Rose	Mileage, Personal vehicle to and from Thompson Falls for Avista Charity Pre-Golf Tournament Meeting	42.50
					GOLF TOURNAMENT - MONTANA OUTREACH	42.00
			220 Employee Car Rental	ENTERPRISE RENT A CAR	SILVER SPONSORSHIP FOR TEC 2014	181.56
			830 Dues	SMART GRID NORTHWEST		1,500.00
<b>ED Total</b>						<b>2,164.31</b>
<b>GD Total</b>						<b>309.00</b>
<b>930000 Total</b>						<b>7,101.71</b>
935000	GD	AA	020 Professional Services	POWER CITY ELECTRIC	CHRISTMAS LIGHTS O+M	907.34
			660 Materials & Equipment	CORP CREDIT CARD	MARORE LUNDBERG-RITTERS FLORIST & NURSERY	3,018.70
<b>GD Total</b>						<b>4,016.04</b>
<b>935000 Total</b>						<b>4,016.04</b>
<b>Grand Total</b>						<b>22,397.33</b>





Exclusions

FERC Accts - 920000, 926100, 926200, 926300, 926400, 926240, 926245  
ORGS (loadings and Payroll related) - Z57, Z87, Z88, Z89, Z90, S51

FERC ACCOUNTS: 417 - 950

EXCLUDED FERC ACCOUNT: 920000  
926100  
926200  
926300  
926400  
926240  
926245

EXCLUDED ORGS: (loadings and payroll related)  
S51 -  
X55 -  
Z57 -  
Z87 -  
Z88 -  
Z89 -

EXCLUDED EXPEND CATEGORY: LABOR

EXCLUDED JUR/SVC: ZZ ZZ

KEYWORD SEARCH:

SPONSOR	HOLIDAY	Rotary
DONATION	CAKE	Club
GOLF	SPORT	
BASKETBALL	XMAS	
TOURNAMENT	SYMPATHY	
TOURNEY	CONTRIBUTION	
FLOWERS	GIFT	
ARRANGEMENT	UNITED WAY	
PARTY	SYMPHONY	
RETIRE	AUCTION	
PARTIES	FLORIST	
DONOR	CHRISTMAS	
SCHOOL	BOUQUET	
VOLUNTEER	Chamber	

SERVICE:

In order to verify appropriate service, I filter the service then do a word search in the

JURISDICTION:

In order to verify appropriate jurisdiction, I filter the jurisdiction then do a word search in the transaction detail for Washington in OR or ID or Oregon in WA or ID, etc.

RV

**Miscellaneous Adjustment  
Plane Reclassifications  
For the Twelve Months Ended December 31, 2014**

Accounting Year	2014						Grand Total
	CD AA	WA	ED WA	GD AA	ZZ ZZ		
921000	(8,451.50)	-	-	2,579.50	5,872.00	-	
928000	(3,996.00)	6,186.00	(2,190.00)	-	-	-	
930200	(12,616.00)	-	-	-	12,616.00	-	
<b>Grand Total</b>	<b>(25,063.50)</b>	<b>6,186.00</b>	<b>(2,190.00)</b>	<b>2,579.50</b>	<b>18,488.00</b>	<b>-</b>	

MR-PR-2

**ELECTRIC - 2014**

921000	7	71.290%	78.641%	100%	0%	0%
928000	7	71.290%	78.641%	100%	0%	0%
930200	7	71.290%	78.641%	100%	0%	0%

**GAS - 2014**

921000	7	19.822%	21.359%	0%	68.732%	0%
928000	7	19.822%	21.359%	0%	68.732%	0%
930200	7	19.822%	21.359%	0%	68.732%	0%

**OR GAS - 2014**

921000	7	8.888%	0.000%	0%	31.268%	0%
928000	7	8.888%	0.000%	0%	31.268%	0%
930200	7	8.888%	0.000%	0%	31.268%	0%

**WA ELECTRIC - 2014**

921000	4	67.900%	67.900%	67.900%	0%	0%
928000	4	67.900%	67.900%	67.900%	0%	0%
930200	4	67.900%	67.900%	67.900%	0%	0%

**WA GAS - 2014**

921000	4	70.758%	70.758%	0.000%	70.758%	0%
928000	4	70.758%	70.758%	0.000%	70.758%	0%
930200	4	70.758%	70.758%	0.000%	70.758%	0%

**ID ELECTRIC - 2014**

921000	4	32.100%	32.100%	32.100%	0%	0%
928000	4	32.100%	32.100%	32.100%	0%	0%
930200	4	32.100%	32.100%	32.100%	0%	0%

**ID GAS - 2014**

921000	4	29.242%	29.242%	0%	29.242%	0%
928000	4	29.242%	29.242%	0%	29.242%	0%
930200	4	29.242%	29.242%	0%	29.242%	0%

Prep by: RY 1st Review: \_\_\_\_\_

**Miscellaneous Adjustment  
Plane Reclassifications  
For the Twelve Months Ended December 31, 2014**

Accounting Year	2014						
Ferc Acct	CD	WA	ED	GD	ZZ	Grand Total	
	AA		WA	AA	ZZ		
921000	(8,451.50)	-	-	2,579.50	5,872.00	-	
928000	(3,996.00)	6,186.00	(2,190.00)	-	-	-	
930200	(12,616.00)	-	-	-	12,616.00	-	
<b>Grand Total</b>	<b>(25,063.50)</b>	<b>6,186.00</b>	<b>(2,190.00)</b>	<b>2,579.50</b>	<b>18,488.00</b>	<b>-</b>	

**WA ELECTRIC - TOTAL**

921000	(4,091.03)	-	-	-	-	(4,091.03)
928000	(1,934.30)	3,303.15	(1,487.01)	-	-	(118.16)
930200	(6,106.89)	-	-	-	-	(6,106.89)
	<b>(12,132.22)</b>	<b>3,303.15</b>	<b>(1,487.01)</b>	<b>-</b>	<b>-</b>	<b>(10,316.07)</b>

**WA GAS - TOTAL**

921000	(1,185.38)	-	-	1,254.50	-	69.12
928000	(560.47)	934.90	-	-	-	374.44
930200	(1,769.48)	-	-	-	-	(1,769.48)
	<b>(3,515.32)</b>	<b>934.90</b>	<b>-</b>	<b>1,254.50</b>	<b>-</b>	<b>(1,325.92)</b>

	CD.AA	CD.WA	ED.WA	GD.AA	ZZ.ZZ	
Electric	71.290%	78.641%	100%	0%	0%	
Gas North	19.822%	21.359%	0%	68.732%	0%	
Gas South	8.888%	0%	0%	31.268%	0%	
	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>	
WA	70.758%	100%	100%	70.758%	0%	
ID	29.242%	0%	0%	29.242%	0%	
	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>	

	CD	WA	ED	GD	ZZ	
	AA		WA	AA	ZZ	
Per MR-PR-2	(25,063.50)	6,186.00	(2,190.00)	2,579.50	-	
Per Allocations	(25,063.50)	6,186.00	(2,190.00)	2,579.50	18,488.00	
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(18,488.00)</b>	

**Miscellaneous Adjustment  
Plane Reclassifications  
For the Twelve Months Ended September 30, 2014**

Balances As Recorded						
Accounting Year	2014					Grand Total
Ferc Acct	CD	WA	ED	GD	ZZ	
	AA		WA	AA	ZZ	
921000	8,451.50					8,451.50
928000	3,996.00		6,186.00			10,182.00
930200	12,616.00					12,616.00
<b>Grand Total</b>	<b>25,063.50</b>	<b>-</b>	<b>6,186.00</b>	<b>-</b>	<b>-</b>	<b>31,249.50</b>

MR-PR-3

Balances with Corrected Recording						
Accounting Year	2014					Grand Total
Ferc Acct	CD	WA	ED	GD	ZZ	
	AA		WA	AA	ZZ	
921000				2,579.50	5,872.00	8,451.50
928000		6,186.00	3,996.00			10,182.00
930200					12,616.00	12,616.00
<b>Grand Total</b>	<b>-</b>	<b>6,186.00</b>	<b>3,996.00</b>	<b>2,579.50</b>	<b>18,488.00</b>	<b>31,249.50</b>

MR-PR-3

Net Adjustment						
Accounting Year	2014					Grand Total
Ferc Acct	CD	WA	ED	GD	ZZ	
	AA		WA	AA	ZZ	
921000	(8,451.50)	-	-	2,579.50	5,872.00	-
928000	(3,996.00)	6,186.00	(2,190.00)	-	-	-
930200	(12,616.00)	-	-	-	12,616.00	-
<b>Grand Total</b>	<b>(25,063.50)</b>	<b>6,186.00</b>	<b>(2,190.00)</b>	<b>2,579.50</b>	<b>18,488.00</b>	<b>-</b>

MR-PR-1

#VALUE!

Prep by: RF      1st Review: \_\_\_\_\_  
 Date: 4/8/2015      Mgr. Review: Jma

Fair Act	Service	Jurisdiction	Accounting Period	Expenditure Organization	Project Number	Accounting Year	Project Desc	Statind	Transactio n Amount	Redasssed Service	Reclassifed Jurisdiction	Purpose of Flight	Flight Number	Service Error	Jurisdiction Error
928000	CD	AA	201404	Z88	099036540	2014	Common FDL		3,986.00	ED	WA	WUTC OPEN MEETING RE: INVESTIGATION OF THE COS	AVA041414	ERROR	ERROR
921000	CD	AA	201408	Z88	099028000	2014	Employment DL		2,579.50	GD	AA	Oregon Gas Manager Meeting	AVA082014	ERROR	ERROR
921000	CD	AA	201408	Z88	09900182	2014	Admin Acti DL		5,872.00	ZZ	ZZ	Retirement Party for Harold Sheeran	AVA062814A	ERROR	ERROR
928000	ED	WA	201405	Z88	02900540	2014	Wa Elect FDL		3,456.00	CD	WA	WUTC Workshop - U140532 Low Income Electric and Gas	AVA052914	ERROR	OK
930200	CD	AA	201407	Z88	09603661	2014	Corporate DL		2,730.00	CD	ZZ	Meeting with Public Counsel 11:00 am downtown Seattle to c	AVA090214A	ERROR	OK
930200	CD	AA	201407	Z88	09603661	2014	Corporate DL		3,752.00	ZZ	ZZ	Meeting with University Presidents Regarding Medical Schoc	AVA070814	ERROR	ERROR
930200	CD	AA	201407	Z88	09603661	2014	Corporate DL		2,072.00	ZZ	ZZ	Meeting with University Presidents Regarding Medical Schoc	AVA070814	ERROR	ERROR
930200	CD	AA	201407	Z88	09603661	2014	Corporate DL		2,360.00	ZZ	ZZ	Meeting with University Presidents Regarding Medical Schoc	AVA070814	ERROR	ERROR
930200	CD	AA	201407	Z88	09603661	2014	Corporate DL		2,350.00	ZZ	ZZ	Meeting with University Presidents Regarding Medical Schoc	AVA070814	ERROR	ERROR

Accounting Year 2014

Sum of Transaction Amount/Service	Jurisdiction	ED Total	ED Total	Grand Total
Fair Act	CD	AA	WA	
921000	3,451.50	8,451.50		8,451.50
928000	3,996.00	3,996.00	6,186.00	10,182.00
930200	12,616.00	12,616.00		12,616.00
Grand Total	25,063.50	25,063.50	6,186.00	31,249.50

Accounting Year 2014

Sum of Transaction Amount/Reclassified Service	Reclassified Jurisdiction	ED Total	GD Total	ZZ Total	Grand Total
Fair Act	CD	ED	GD	ZZ	
921000	6,186.00	3,996.00	2,579.50	5,872.00	8,451.50
928000	3,996.00	3,996.00		12,616.00	16,182.00
930200	3,996.00	3,996.00	2,579.50	18,488.00	12,616.00
Grand Total	14,178.00	14,178.00	5,158.50	24,976.00	33,312.50

2.8515E+10

Prep by: *[Signature]*  
Date: 4/8/2015  
1st Review: \_\_\_\_\_  
Mgr. Review: \_\_\_\_\_

Miscellaneous Adjustment  
Reclassifications  
For the Twelve Months Ended December 31, 2014

Sum of Transaction Amount Row Labels	Column Labels								Grand Total
	ED AN	ID	WA	GD AA	GD AN	ID	WA		
551000		(10.08)	-	-	-	-	-	-	(10.08)
566000		(85.01)	-	-	-	-	-	-	(85.01)
580000		-	(78.40)	-	-	-	-	-	(78.40)
588000		234.09	(685.44)	-	-	-	-	-	(451.35)
870000		-	-	-	(203.29)	-	-	-	(203.29)
880000		-	-	-	(30.80)	95.09	763.84	-	828.13
935000		-	-	(18.18)	-	-	-	18.18	-
<b>Grand Total</b>		<b>139.00</b>	<b>(783.84)</b>	<b>(18.18)</b>	<b>(234.09)</b>	<b>95.09</b>	<b>763.84</b>	<b>18.18</b>	

ELECTRIC	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.WA	
551000	7	100%	100%	100%	0%	0%	0%	0%
566000	7	100%	100%	100%	0%	0%	0%	0%
580000	7	100%	100%	100%	0%	0%	0%	0%
588000	7	100%	100%	100%	0%	0%	0%	0%
870000	7	100%	100%	100%	0%	0%	0%	0%
880000	7	100%	100%	100%	0%	0%	0%	0%
935000	7	100%	100%	100%	0%	0%	0%	0%

GAS	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.WA	
551000	7	0%	0%	0%	68.732%	100%	100%	100%
566000	7	0%	0%	0%	68.732%	100%	100%	100%
580000	7	0%	0%	0%	68.732%	100%	100%	100%
588000	7	0%	0%	0%	68.732%	100%	100%	100%
870000	7	0%	0%	0%	68.732%	100%	100%	100%
880000	7	0%	0%	0%	68.732%	100%	100%	100%
935000	7	0%	0%	0%	68.732%	100%	100%	100%

WA - ELECTRIC	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.WA	
551000	1	64.710%	0%	100%	0%	0%	0%	0%
566000	1	64.710%	0%	100%	0%	0%	0%	0%
580000	3	65.233%	0%	100%	0%	0%	0%	0%
588000	3	65.233%	0%	100%	0%	0%	0%	0%
870000	3	65.233%	0%	100%	0%	0%	0%	0%
880000	3	65.233%	0%	100%	0%	0%	0%	0%
935000	4	67.900%	0%	100%	0%	0%	0%	0%

WA - GAS	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.WA	
551000	1	0%	0%	0%	70.840%	70.840%	0%	100%
566000	1	0%	0%	0%	70.840%	70.840%	0%	100%
580000	3	0%	0%	0%	63.864%	63.864%	0%	100%
588000	3	0%	0%	0%	63.864%	63.864%	0%	100%
870000	3	0%	0%	0%	63.864%	63.864%	0%	100%
880000	3	0%	0%	0%	63.864%	63.864%	0%	100%
935000	4	0%	0%	0%	70.758%	70.758%	0%	100%

WA - Electric	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.WA	Grand Total
551000	1	(8.52)	-	-	-	-	-	(8.52)
566000	1	(55.01)	-	-	-	-	-	(55.01)
580000	1	-	-	-	-	-	-	-
588000	3	152.70	-	-	-	-	-	152.70
870000	3	-	-	-	-	-	-	-
880000	3	-	-	-	-	-	-	-
935000	3	-	(18.18)	-	-	-	-	(18.18)
		<b>91.17</b>		<b>(18.18)</b>				<b>72.99</b>

WA - GAS	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.WA	Grand Total
551000	1	-	-	-	-	-	-	-
566000	1	-	-	-	-	-	-	-
580000	1	-	-	-	-	-	-	-
588000	3	-	-	-	-	-	-	-
870000	3	-	-	(89.23)	-	-	-	(89.23)
880000	3	-	-	(13.52)	60.73	-	-	47.21
935000	3	-	-	-	-	-	18.18	18.18
				<b>(102.75)</b>	<b>60.73</b>		<b>18.18</b>	<b>(23.86)</b>

Adjustmer 212

Workpaper Ref. MR-RC-2

2.12-30

Miscellaneous Adjustment  
Miscellaneous Adjustment - Reclassifications  
For the Twelve Months Ended December 31, 2014

BALANCE AS RECORDED										
Sum of Transaction Amount	Column Labels	ED	AN	ID	WA	GD	AA	AN	GD	Grand Total
551000				10.08						10.08
566000				85.01						85.01
580000					78.40					78.40
588000					685.44					685.44
870000								203.29		203.29
880000								30.80		30.80
935000								18.18		18.18
<b>Grand Total</b>				<b>95.09</b>	<b>763.84</b>			<b>234.09</b>		<b>1,111.20</b>

BALANCE WITH CORRECTED RECORDINGS										
Sum of Transaction Amount	Column Labels	ED	AN	ID	WA	GD	AA	AN	GD	Grand Total
551000										-
566000										-
580000										234.09
588000										-
870000									95.09	95.09
880000									763.84	763.84
935000									18.18	18.18
<b>Grand Total</b>				<b>234.09</b>					<b>763.84</b>	<b>1,111.20</b>

NET ADJUSTMENT										
Sum of Transaction Amount	Column Labels	ED	AN	ID	WA	GD	AA	AN	GD	Grand Total
551000										(10.08)
566000										(85.01)
580000					(78.40)					(78.40)
588000					(685.44)					(451.35)
870000								234.09		(203.29)
880000										(30.80)
935000										(18.18)
<b>Grand Total</b>				<b>139.00</b>	<b>(763.84)</b>			<b>(234.09)</b>		<b>18.18</b>

Prep by: *RK*  
Mgr. Review: *SM*

Date: 4/8/2015

2014 WA CBR - Misc Restating - Reclassifications

Prep by: RL  
Mgr. Review: JMG

Avista Utilities  
Miscellaneous Adjustment - Reclassification of Transactions  
For the Twelve Months Ended December 31, 2014

Sum of Transaction Amount	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
551000	ED	AN	210 Employee Auto Mileage	Mecham, Michael Robin	Mileage, RT to NECT - Gas Issues	10.08
<b>551000 Total</b>						<b>10.08</b>
566000	ED	AN	215 Employee Business Meals	Forkner, Douglas Robert	Meals, Natural Gas Tour	85.01
<b>566000 Total</b>						<b>85.01</b>
580000	ED	ID	210 Employee Auto Mileage	Aubuchon, Steven M	Mileage, Central Safety/Gas Mgr Meeting in Spokane(Round Trip from Kellogg)	78.40
<b>580000 Total</b>						<b>78.40</b>
598000	ED	ID	210 Employee Auto Mileage	Kane, James A	Mileage, Franchise Meeting in CDA	57.12
					Mileage, Gas Manager Meeting	437.92
					Mileage, Gas Managers	56.20
					Mileage, Idaho Gas Audit	95.20
<b>598000 Total</b>						<b>685.44</b>
870000	GD	AA	215 Employee Business Meals	Harding, Timothy J	Meals, PSE Electric Fault meeting - Dinner	7.65
			230 Employee Lodging	Harding, Timothy J	Lodging, PSE Electric Fault Meeting - Rooms for Tim Harding and Gary Douglas	195.64
<b>870000 Total</b>						<b>203.29</b>
880000	GD	AA	210 Employee Auto Mileage	Harding, Timothy J	Mileage, Jack Stewart - Electric Distribution Training	30.80
<b>880000 Total</b>						<b>30.80</b>
935000	ED	WA	885 Miscellaneous	CASCADE NATURAL GAS CORP	NATURAL GAS	18.18
<b>935000 Total</b>						<b>18.18</b>
<b>Grand Total</b>						<b>1,111.20</b>



**Miscellaneous Restating Adjustment  
Retro-Active Union Pay**

The Union Contract for IBEW Local 77 expired as of March 31, 2014. No salary increases were granted effective April 1, 2014 with the understanding that once the new contract was finalized, increases would be retro-active to this date. In September and December 2014 amounts were recorded to the General Ledger based on an estimate of what the retro-active payout would be. A new contract was signed in January 2015 and actual retro-active pay was calculated resulting in an additional accrual of approximately \$700,000 (excluding loaders). Due to the fact this adjustment represents wages for 2014, this adjustment recognizes this increase in expense.

Sum of Transaction Amt SUM			
Code	Code Desc	Expenditure Type	Total
E58	Merit Cash	305 Incentive/Bonus Pay	\$ 98,451
		515 Payroll Tax loading	\$ 7,661
	Merit Cash	Total	\$ 106,112
E58 Total			\$ 106,112
E70	Retro Pay	310 Non Benefit Labor - NU	\$ 536
		315 Non Benefit Labor - Union	\$ 2,323
		340 Regular Payroll - NU	\$ 10,679
		345 Regular Payroll - Union	\$ 1,551,865
		510 Payroll Benefits loading	\$ 875,025
		512 Incentive Loading-NU	\$ 1,271
		514 Incentive Loading-Union	\$ 23,278
		515 Payroll Tax loading	\$ 125,442
		520 Payroll Time Off loading	\$ 265,009
		525 Small Tools loading	\$ 109,842
Retro Pay Total			\$ 2,965,269
E70 Total			\$ 2,965,269
E71	OT Adjustment	320 Overtime Pay - NU	\$ 34,957
		325 Overtime Pay - Union	\$ 4,632
		515 Payroll Tax loading	\$ 3,173
	OT Adjustment	Total	\$ 42,762
E71 Total			\$ 42,762
Grand Total			\$ 3,114,143

Journal Accruals	O & M	Capital	Total
Sep-14	\$ 364,747	\$ 395,524	\$ 760,272
Dec-14	\$ 213,591	\$ 191,676	\$ 405,267
Amount included in 2014 YE Test Period (not in labor, in other expense)	\$ 578,338	\$ 587,200	\$ 1,165,539
Feb-15	\$ 854,950	\$ 868,052	\$ 1,723,003
Mar-15	\$ 112,800	\$ 112,800	\$ 225,600
	\$ 967,751	\$ 980,852	\$ 1,948,603
Reverse Benefit and Small Tool Loaders (Recorded in 2015)	\$ (620,530)	\$ (629,346)	\$ (1,249,876)
<b>Total Amount Recorded in 2015 related to 2014 Union Retro-Pay</b>	<b>\$ 347,220</b>	<b>\$ 351,506</b>	<b>\$ 698,727</b>

Allocation: CD AN	Note 7	Note 4	Total
Washington Electric	78.641%	67.900%	\$ 185,406
Washington Gas	21.359%	70.758%	\$ 52,476
		<b>Washington Only</b>	<b>\$ 237,882</b>

Prep by: *RF/AB*  
Mgr. Review: *Jma*



AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2014  
 (000'S OF DOLLARS)

2.13

Line No.	DESCRIPTION	Eliminate WA Power Cost Defer
	Adjustment Number	2.13
	Workpaper Reference	E-EWPC
REVENUES		
1	Total General Business	\$8,877
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	8,877
5	Other Revenue	-
6	Total Electric Revenue	8,877
EXPENSES		
Production and Transmission		
7	Operating Expenses	4,274
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	9
11	Taxes	-
12	Total Production & Transmission	4,283
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	342
16	Total Distribution	342
17	Customer Accounting	48
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	18
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	18
24	Total Electric Expenses	4,691
25	OPERATING INCOME BEFORE FIT	4,186
FEDERAL INCOME TAX		
26	Current Accrual	-
27	Debt Interest	-
28	Deferred Income Taxes	2,022
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$2,164
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*smk*

Avista Corporation  
Eliminate Washington ERM/REC  
12 Months Ended December 31, 2014

		ERM				
		Rebate	557,290	557,280	407,320	410.1
		Revenue	Amortization	Deferrals		FIT
Jan-14	201401	(602,383)	(574,746)	-	(9,040)	204,325
Feb-14	201402	(883,427)	(842,895)	-	-	295,013
Mar-14	201403	(826,892)	(788,954)	-	-	276,134
Apr-14	201404	(714,139)	(681,374)	51,336	-	220,513
May-14	201405	(689,822)	(658,173)	1,750,825	-	(382,428)
Jun-14	201406	(655,417)	(625,346)	902,613	-	(97,043)
Jul-14	201407	(688,660)	(657,064)	1,944,825	-	(450,716)
Aug-14	201408	(785,422)	(749,387)	28,992	-	252,138
Sep-14	201409	(794,192)	(757,754)	(824,808)	-	553,897
Oct-14	201410	(677,220)	(646,149)	79,960	-	198,166
Nov-14	201411	(692,080)	(660,327)	(83,352)	-	260,288
Dec-14	201412	(867,536)	(827,733)	345,924	-	168,633
Total		(8,877,190)	(8,469,902)	4,196,315	(9,040)	1,498,920

## Revenue Related Expenses

Excise Tax	0.038527	(342,011)
Uncollect.	0.005353	(47,520)
Commission Fee	0.002000	(17,754)
Total	0.045880	(407,285)

Account 557 as Recorded

	ERM	RECs	ERM - Colstrip	Total	
Deferrals	4,196,315	-	(9,040)	4,187,275	Debit
Amortizations	(8,469,902)	-		(8,469,902)	Credit
Net	(4,273,587)	-	(9,040)	(4,282,627)	Debit
Account 410.10	1,498,920	-		1,498,920	Credit

Adjustment (\$000)	Add Back Rebate Revenue	Remove Deferral & Amort.	Total Adjustment
Revenue	8,877		8,877
Account 557 & 407		4,283	4,283
Excise tax	342		342
Uncollectibles	48		48
Other (commission fees)	18		18
Total expenses	408	4,283	4,691
Net income before income taxes	8,469	(4,283)	4,186
FIT	0.35	2,964	(1,499)
Net income	5,505	(2,784)	2,721

Prep By: ASB

Mgr. Review: \_\_\_\_\_

Date: JMO

Ferc Acct	Accounting Period	Journal Name	Transaction Desc	Transaction Amt SUM	Deferral	Amortization	Interest	Transfer
182350	201401	481-WA ERM 201401 DJ USD	Current Amortization	574,746.00		574,746.00		
			Interest Accrual	-28,364.00			-28,364.00	
	201402	481-WA ERM 201402 DJ USD	Correct - January interest Acc	-27,443.00			-27,443.00	
			Current Amortization	842,895.00		842,895.00		
			Interest Accrual for Amortizat	-53,710.00			-53,710.00	
			Transfer prior year ERM(2012)	-9,280,641.14				-9,280,641.14
201403	481-WA ERM 201403 DJ USD		Current Amortization	788,954.00		788,954.00		
			Interest Accrual for Amortizat	-51,298.00			-51,298.00	
201404	481-WA ERM 201404 DJ USD		Current Amortization	681,374.00		681,374.00		
			Interest Accrual for Amortizat	-49,221.00			-49,221.00	
			Journal Import Created	-32,858.78				-32,858.78
201405	NS1016 - 2012 and 2013 REC Expense Adjus		Current Amortization	658,173.00		658,173.00		
			Interest Accrual for Amortizat	-47,241.00			-47,241.00	
201406	481-WA ERM 201406 DJ USD		Current Amortization	625,346.00		625,346.00		
			Interest Accrual for Amortizat	-45,343.00			-45,343.00	
201407	481-WA ERM 201407 DJ USD		Current Amortization	657,064.00		657,064.00		
			Interest Accrual for Amortizat	-39,656.00			-39,656.00	
			Transfer from 186290 per Rates	1,293,217.00				1,293,217.00
			Correct Trst from 182350	-22,303.00				-22,303.00
201408	NS1007 - Correct ERM Deferral Transfer 2		Correct interest expense from	-64.08			-64.08	
			Current Amortization	749,387.00		749,387.00		
			Interest Accrual for Amortizat	-37,685.00			-37,685.00	
			Transfer from 186290 per Rates	0.29				0.29
201409	481-WA ERM 201409 DJ USD		Current Amortization	757,754.00		757,754.00		
			Interest Accrual for Amortizat	-35,504.00			-35,504.00	
201410	481-WA ERM 201410 DJ USD		Current Amortization	646,149.00		646,149.00		
			Interest Accrual for Amortizat	-33,473.00			-33,473.00	
201411	481-WA ERM 201411 DJ USD		Current Amortization	660,327.00		660,327.00		
			Interest Accrual for Amortizat	-31,582.00			-31,582.00	
201412	481-WA ERM 201412 DJ USD		Current Amortization	827,733.00		827,733.00		
			Interest Accrual for Amortizat	-29,429.00			-29,429.00	
			Sum	-82,696.71	0.00	8,469,902.00	-510,013.08	-8,042,585.63
186280	201401	481-WA ERM 201401 DJ USD	Correct Dec. 2013 Interest Acc	801.00			801.00	
			Reverse Dec. 2013 Interest Acc	801.00			801.00	
			Transfer 2013 ERM Balance to 1	-1,258,049.00				-1,258,049.00
			2013 WA Regulatory Colstrip Outage Retu	9,040.00	9,040.00			
201402	NS1002 - Regulatory Colstrip Outage Retu		Transfer Colstrip Outage True-	-9,040.00	-9,040.00			
201405	481-WA ERM 201405 DJ USD		Current Year ERM (2014)	-1,750,825.00	-1,750,825.00			
			Current Year ERM Interest Accr	2,589.00			2,589.00	
201406	481-WA ERM 201406 DJ USD		Correct 201405 Current Interes	-5,178.00				
			Current Year ERM (2014)	-902,613.00	-902,613.00			
			Current Year ERM Interest Accr	-6,512.00			-6,512.00	
201407	481-WA ERM 201407 DJ USD		Current Year ERM (2014)	-1,944,825.00	-1,944,825.00			
			Current Year ERM Interest Accr	-10,520.00			-10,520.00	
201408	481-WA ERM 201408 DJ USD		Current Year ERM (2014)	-28,992.00				
			Current Year ERM Interest Accr	-13,376.00			-13,376.00	
201409	481-WA ERM 201409 DJ USD		Correct Current Year ERM (2014)	70.00	70.00			
			Current Year ERM (2014)	824,738.00	824,738.00			
			Current Year ERM Interest Accr	-12,224.00			-12,224.00	
201410	481-WA ERM 201410 DJ USD		Current Year ERM (2014)	-79,960.00				
			Current Year ERM Interest Accr	-11,147.00			-11,147.00	
201411	481-WA ERM 201411 DJ USD		Current Year ERM (2014)	83,352.00	83,352.00			
			Current Year ERM Interest Accr	-11,142.00			-11,142.00	
201412	481-WA ERM 201412 DJ USD		Current Year ERM (2014)	-345,924.00	-345,924.00			
			Current Year ERM Interest Accr	-11,522.00			-11,522.00	
			Sum	-5,486,458.00	-4,144,979.00	0.00	-77,430.00	-1,258,049.00



283280	201401	114-DFIT MISC 201401 DJ USD	WA ERM	-187,197.85			
	201402	114-DFIT MISC 201402 DJ USD	WA ERM	-276,960.25			
	201403	114-DFIT MISC 201403 DJ USD	WA ERM	-259,519.05			
	201404	114-DFIT MISC 201404 DJ USD	WA ERM	-204,577.98			
	201405	114-DFIT MISC 201405 DJ USD	WA ERM	396,764.20			
	201406	114-DFIT MISC 201406 DJ USD	WA ERM	115,712.80			
	201407	114-DFIT MISC 201407 DJ USD	WA ERM	468,277.95			
	201408	114-DFIT MISC 201408 DJ USD	WA ERM	-234,244.47			
	201409	114-DFIT MISC 201409 DJ USD	WA ERM	-537,191.90			
	201410	114-DFIT MISC 201410 DJ USD	WA ERM	-182,549.15			
	201411	114-DFIT MISC 201411 DJ USD	WA ERM	-245,334.25			
	201412	114-DFIT MISC 201412 DJ USD	WA ERM	-154,300.30			
		<b>Sum</b>		<b>-1,301,120.25</b>			
283305	201401	114-DFIT MISC 201401 DJ USD	Wa Rec Def	-28,729.05			
	201402	114-DFIT MISC 201402 DJ USD	Wa Rec Def	27,966.75			
	201403	114-DFIT MISC 201403 DJ USD	Wa Rec Interest	-1,762.93			
	201404	114-DFIT MISC 201404 DJ USD	Wa Rec Def	77,355.25			
	201405	114-DFIT MISC 201405 DJ USD	Wa Rec Interest	-2,020.90			
	201406	114-DFIT MISC 201406 DJ USD	Wa Rec Def	126,500.79			
	201407	114-DFIT MISC 201407 DJ USD	Wa Rec Interest	-2,148.65			
	201408	114-DFIT MISC 201408 DJ USD	Wa Rec Def	-31,859.80			
	201409	114-DFIT MISC 201409 DJ USD	Wa Rec Def-Correction	-3,783.85			
	201410	114-DFIT MISC 201410 DJ USD	Wa Rec Interest	2,203.60			
	201411	114-DFIT MISC 201411 DJ USD	Wa Rec Def	5,251.49			
	201412	114-DFIT MISC 201412 DJ USD	Wa Rec Def-Correction	11,865.00			
		<b>Sum</b>		<b>2,219.35</b>			
407320	201401	NSJ002 - Regulatory Colstrip Outage Retu	2013 WA Regulatory Colstrip Ou	-9,040.00			
557280	201404	NSJ016 - 2012 and 2013 REC Expense Adjus	Journal Import Created	51,336.49			
	201405	481-WA ERM 201405 DJ USD	Current Year ERM Deferral Expe	1,750,825.00			
	201406	481-WA ERM 201406 DJ USD	Current Year ERM Deferral Expe	902,613.00			
	201407	481-WA ERM 201407 DJ USD	Current Year ERM Deferral Expe	1,944,825.00			
	201408	481-WA ERM 201408 DJ USD	Current Year ERM Deferral Expe	28,992.00			
	201409	481-WA ERM 201409 DJ USD	Correct Current Year ERM (2014	-70.00			
	201410	481-WA ERM 201410 DJ USD	Current Year ERM Deferral Expe	-824,738.00			
	201411	481-WA ERM 201411 DJ USD	Current Year ERM Deferral Expe	79,960.00			
	201412	481-WA ERM 201412 DJ USD	Current Year ERM Deferral Expe	-83,352.00			
		<b>Sum</b>		<b>345,924.00</b>			
				<b>4,196,315.49</b>			
					<b>0.00</b>		
					<b>4,194,979.00</b>		
					<b>0.00</b>		
							<b>51,336.49</b>

557290	201401	481-WA ERM 201401 DJ USD	Current Amortization Expense	-574,746.00	-574,746.00	
	201402	481-WA ERM 201402 DJ USD	Current Amortization Expense	-842,895.00	-842,895.00	
	201403	481-WA ERM 201403 DJ USD	Current Amortization Expense	-788,954.00	-788,954.00	
	201404	481-WA ERM 201404 DJ USD	Current Amortization Expense	-681,374.00	-681,374.00	
	201405	481-WA ERM 201405 DJ USD	Current Amortization Expense	-658,173.00	-658,173.00	
	201406	481-WA ERM 201406 DJ USD	Current Amortization Expense	-625,346.00	-625,346.00	
	201407	481-WA ERM 201407 DJ USD	Current Amortization Expense	-657,064.00	-657,064.00	
	201408	481-WA ERM 201408 DJ USD	Current Amortization Expense	-749,387.00	-749,387.00	
	201409	481-WA ERM 201409 DJ USD	Current Amortization Expense	-757,754.00	-757,754.00	
	201410	481-WA ERM 201410 DJ USD	Current Amortization Expense	-646,149.00	-646,149.00	
	201411	481-WA ERM 201411 DJ USD	Current Amortization Expense	-660,327.00	-660,327.00	
	201412	481-WA ERM 201412 DJ USD	Current Amortization Expense	-827,733.00	-827,733.00	
	Sum			-8,469,902.00	-8,469,902.00	
557322	201401	475-WASHINGTON REC DEFERRAL 201401	WA REC Deferral Expense	-86,707.00	-86,707.00	
	201402	475-WASHINGTON REC DEFERRAL 201402	WA REC Deferral Expense	75,298.00	75,298.00	
	201403	475-WASHINGTON REC DEFERRAL 201403	WA REC Deferral Expense	215,978.00	215,978.00	
	201404	475-WASHINGTON REC DEFERRAL 201404	WA REC Deferral Expense	355,612.00	355,612.00	
		NS1016 - 2012 and 2013 REC Expense Adjus	Journal Import Created	-73,465.17	-73,465.17	
		NS1019 - 2012-13 REC EXP ADJ 201404 NSI	Reverse DJ475	-355,612.00	-355,612.00	
	201405	475-WASHINGTON REC DEFERRAL 201405	WA REC Deferral Expense	429,122.00	429,122.00	
	201406	475-WASHINGTON REC DEFERRAL 201406	WA REC Deferral Expense	-91,028.00	-91,028.00	
		NS1014 - RFS Compliance - Foregone REC R	WA REC Deferral Expense	61,390.00	61,390.00	
	201407	475-WASHINGTON REC DEFERRAL 201407	WA REC Deferral Expense	-46,385.75	-46,385.75	
	201408	475-WASHINGTON REC DEFERRAL 201408	WA REC Deferral Expense	133,921.00	133,921.00	
	201409	475-WASHINGTON REC DEFERRAL 201409	WA REC Deferral Expense	173,652.00	173,652.00	
	201410	475-WASHINGTON REC DEFERRAL 201410	WA REC Deferral Expense	263,991.00	263,991.00	
	201411	475-WASHINGTON REC DEFERRAL 201411	WA REC Deferral Expense	450,093.00	450,093.00	
	201412	475-WASHINGTON REC DEFERRAL 201412	WA REC Deferral Expense	33,539.00	33,539.00	
	Sum			1,590,346.08	1,590,346.08	
						1,677,033.08



**AVISTA UTILITIES**  
**Revenue Conversion Factor**  
**Washington - Electric System**  
**TWELVE MONTHS ENDED DECEMBER 31, 2014**

Line No.	Description	Factor
1	<b>Revenues</b>	1.000000
	<b>Expense:</b>	
2	Uncollectibles	0.005353
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038527
5	Total Expense	<u>0.045880</u>
6	Net Operating Income Before FIT	0.954120
7	Federal Income Tax @ 35%	<u>0.333942</u>
8	<b>REVENUE CONVERSION FACTOR</b>	<u><u>0.62018</u></u>



AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2014  
 (000'S OF DOLLARS)


2.14

Line No.	DESCRIPTION	Nez Perce Settlement Adjustment
	Adjustment Number	2.14
	Workpaper Reference	E-NPS
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	10
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	10
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	10
25	OPERATING INCOME BEFORE FIT	(10)
	FEDERAL INCOME TAX	
26	Current Accrual	(4)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$7)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*Jma*

**AVISTA UTILITIES**  
**NEZ PERCE SETTLEMENT ADJUSTMENT**  
**TWELVE MONTHS ENDED DECEMBER 31, 2014**  
**ELECTRIC**

		SYS - ELEC	Wash	Idaho
Note 1 - Prod/Trans Ratio (Results Report E-ALL-12A)		100.000%	64.710%	35.290%
Agreement Period is 45 years				
Washington	Allocated Annual Payments	783,800	\$507,200	
Idaho	Allocated Annual Payments	\$872,500		\$307,905
Account 557/200 Recorded Amounts (Results Report E-557-12A)				
Directly Assigned		\$818,702	\$497,498	\$321,204 ✓
Adjustment to Account 557		-\$3,597	9,702	-13,299
Federal Income Tax		-35%	1,259	-3,396
Net Expense Adjustment		-2,338	6,306	-8,644
Per Washington Docket No. UE-991606				
1/31/2000 - 1/31/2043 Annual Payments				
Total Annual Payments		835,498		
Annual Payments Direct Idaho		51,670		
Annual Payments Allocated Electric		783,828		
Per Idaho Case No. WWP-E-98-11				
Lump Sum Payment 1/31/99		2,500,000		
1/31/2000 - 1/31/2043 Annual Payments		835,498		
Total Payments over 45 Years		39,261,912		
Levelized Amortization		872,500		

Prep by: 

2.14-2

AVISTA UTILITIES

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended December 31, 2014  
 Average of Monthly Averages Basis

Report ID:  
 E-ALL-12A

Basis	Ref	Description	Production/Transmission Ratio	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio		01-01-2014 thru 12-31-2014	100.000%	64.710%	35.290%
2	Input	Number of Customers - AMA Percent		01-01-2014 thru 12-31-2014	367,195 100.000%	241,041 65.644%	126,154 34.356%
3	E-OPS	Direct Distribution Operating Expense Percent		01-01-2014 thru 12-31-2014	22,867,710 100.000%	14,917,235 65.233%	7,950,475 34.767%
	Input	Jurisdictional 4-Factor Ratio		01-01-2014 thru 12-31-2014			
		Direct O & M Accts 500 - 598			20,542,699	13,023,086	7,519,613
		Direct O & M Accts 901 - 935			28,957,984	21,092,227	7,865,757
		Total Percentage			49,500,683 100.000%	34,115,313 68.919%	15,385,370 31.081%
		Direct Labor Accts 500 - 598			12,492,299	8,544,371	3,947,928
		Direct Labor Accts 901 - 935			5,857,039	4,662,886	1,194,153
		Total Percentage			18,349,338 100.000%	13,207,257 71.977%	5,142,081 28.023%
		Number of Customers Percentage			370,194 100.000%	243,031 65.650%	127,163 34.350%
		Net Direct Plant Percentage			953,377,268 100.000%	620,232,581 65.056%	333,144,687 34.944%
4		Total Percentages Percent			400,000% 100.000%	271.602% 67.900%	128.398% 32.100%

AVISTA UTILITIES

Report ID:  
E-557-12A

RESULTS OF OPERATIONS  
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES

For Twelve Months Ended December 31, 2014  
Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,628,010	5,628,010	0	3,641,885	3,641,885	0	1,986,125	1,986,125
1	557010	Other Power Supply Expense - Financial	0	(12,098,625)	(12,098,625)	0	(7,829,020)	(7,829,020)	0	(4,269,605)	(4,269,605)
1	557150	Fuel - Economic Dispatch	0	23,368,784	23,368,784	0	15,121,940	15,121,940	0	8,246,844	8,246,844
1	557160	Power Supply Expense - Miscellaneous	735,063	0	735,063	735,063	0	735,063	0	0	735,063
99	557161	Unbilled Add-Ons	401,245	0	401,245	(320,838)	0	(320,838)	0	0	722,083
1	557170	Broker Fees - Power	488,278	0	488,278	0	315,965	315,965	0	172,313	172,313
1	557171	REC Broker Fees	47,562	78,165	125,727	47,562	50,581	98,143	0	27,584	27,584
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	4,196,315	0	4,196,315	4,196,315	0	4,196,315	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(8,469,902)	0	(8,469,902)	(8,469,902)	0	(8,469,902)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,590,346	0	1,590,346	1,590,346	0	1,590,346	0	0	0
99	557324	Def Power Supply Exp-REC Amort	0	0	0	0	0	0	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(1,589,620)	0	(1,589,620)	0	0	0	(1,589,620)	0	(1,589,620)
99	557390	Idaho PCA Amortization	(2,272,695)	0	(2,272,695)	0	0	0	(2,272,695)	0	(2,272,695)
1	557395	Optional Renewable Power Expense Offset	0	(32,901)	(32,901)	0	(21,290)	(21,290)	0	(11,611)	(11,611)
1	557610	Other Expenses - Exposure	0	6,453	6,453	0	4,176	4,176	0	2,277	2,277
1	557700	Turbine Gas Bookout Expense	0	3,390,040	3,390,040	0	2,193,695	2,193,695	0	1,196,345	1,196,345
1	557711	Turbine Gas Bookout Offset	0	(3,390,040)	(3,390,040)	0	(2,193,695)	(2,193,695)	0	(1,196,345)	(1,196,345)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	74,477,251	74,477,251	0	48,194,229	48,194,229	0	26,283,022	26,283,022
TOTAL ACCOUNT 557			(4,542,984)	91,915,415	87,372,431	(1,723,956)	59,478,466	57,754,510	(2,819,028)	32,436,949	29,617,921

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.710%	35.290%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

2.14-3



AVISTA UTILITIES  
WASHINGTON ELECTRIC RESULTS -CBR  
TWELVE MONTHS ENDED DECEMBER 31, 2014  
(000'S OF DOLLARS)

2.15

Line No.	DESCRIPTION	Restate Debt Interest
	Adjustment Number	2.15
	Workpaper Reference	E-RDI
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
26	Current Accrual	436
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$436)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFTT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

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2.15-1

**AVISTA UTILITIES**  
**Restate Debt Interest**  
**Washington - Electric**  
 TWELVE MONTHS ENDED DECEMBER 31, 2014  
 (000's)

Adjustment Description	Restate Debt Interest			Reconciliation
	2.15 Adjustment ROO	All other Adjustments	TOTAL	FIT Expense
				Line No. 27 Adjustments
Results of Operations	1,258,955		1,258,955	436
1.01 Deferred FIT Rate Base		(8,203)	-8,203	79
1.02 Deferred Debits and Credits		-	0	-
1.03 Working Capital		22,405	22,405	(215)
2.01 Eliminate B & O Taxes		-	0	-
2.02 Restate Property Tax		-	0	-
2.03 Uncollectible Expense		-	0	-
2.04 Regulatory Expense		-	0	-
2.05 Injuries and Damages		-	0	-
2.06 FIT/DFIT Expense		-	0	-
2.07 Office Space Charges to Subsidiaries		-	0	-
2.08 Restate Excise Taxes		-	0	-
2.09 Net Gains / Losses		-	0	-
2.10 Weather Normalization		-	0	-
2.11 Eliminate Adder Schedules		-	0	-
2.12 Miscellaneous Restating		-	0	-
2.13 Eliminate WA Power Cost Defer		-	0	-
2.14 Nez Perce Settlement Adjustment		-	0	-
2.15 Restate Debt Interest		-	0	-
2.16 CB Power Supply		-	0	-
<b>Totals</b>	<b>1,258,955</b>	<b>14,202</b>	<b>1,273,157</b>	
Weighted Average Cost of Debt	2.746%	2.746%		
Restated Debt Interest	34,571	390	34,961	300
Interest Per Results (E-FIT-12A)	35,817		35,817	
Increase (Decrease) in Interest Expense	(1,246)	390	(856)	
FIT Rate	0.35	0.35		
Increase (Decrease) in FIT	436	(136)	300	300
	2.15 Adjustment			

**AVISTA UTILITIES**  
**Actual Cost of Capital AMA 12/31/2014**  
 Washington - Electric System

<b>Cap Structure</b>			
<u>Component</u>	<u>Capital Structure</u>	<u>Cost</u>	<u>Weighted Cost</u>
Total Debt	51.07%	5.38%	2.746% WA wtd debt 2.746%
Common	48.93%	9.80%	4.80%
Total	<u>100.00%</u>		<u>7.55%</u>

WA

**PER TREASURY:**

## DEBT:

LT Debt	1,335,500,000.00
ST Debt	<u>80,636,105.75</u>
Total Debt	<u>1,416,136,105.75</u>

## EQUITY:

Common Equity	1,356,995,505.50
Investment in Subs	<u>-</u>
Net Equity	<u>1,356,995,505.50</u>

## DEBT COST:

LT Debt Cost	74,259,336.08
ST Debt Cost	<u>1,916,445.63</u>
Total Debt Cost	<u>76,175,781.71</u>
Debt Cost %	5.379% ✓

Debt %	<u>51.070%</u> ✓
Equity %	<u>48.930%</u> ✓
Total	<u>100.000%</u>



AVISTA UTILITIES  
WASHINGTON ELECTRIC RESULTS -CBR  
TWELVE MONTHS ENDED DECEMBER 31, 2014  
(000'S OF DOLLARS)

2.16

Line No.	DESCRIPTION	CB Power Supply
	Adjustment Number	2.16
	Workpaper Reference	E-CBPS
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	(36,641)
4	Total Sales of Electricity	(36,641)
5	Other Revenue	(56,377)
6	Total Electric Revenue	(93,018)
EXPENSES		
Production and Transmission		
7	Operating Expenses	(76,951)
8	Purchased Power	(11,283)
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(88,234)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(88,234)
25	OPERATING INCOME BEFORE FIT	(4,784)
FEDERAL INCOME TAX		
26	Current Accrual	(1,674)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$3,110)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFTT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

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2.16-1

Avista Corporation  
**WA Power Supply Adjustment**  
 Commission Basis Weather Normalized - December 2014

	Power Supply Adjustment	Less ID/WA Direct Adjustment <b>(1) (2)</b>	System Net Power Supply Adjustment	P/T Ratio Total Washington Adjustment	Total Idaho Adjustment
P/T Allocation Percentages				64.71%	35.29%
447 Sales for Resale	-\$56,624		-\$56,624	-\$36,641	-\$19,983
453 Sales of Water and Water Power	0		\$0	0	0
454 Misc Rents	0		0	0	0
456 Other Electric Revenue	-87,122		-87,122	-56,377	-30,745
456 Other Electric Revenue - Direct WA	0	0	0	0	0
Total Revenue	-143,746	0	-143,746	-93,018	-50,728
501 Thermal Fuel Expense	141		\$141	91	50
546 Other Power Gen Supvsn & Eng	0		\$0	0	0
547 Other Fuel Expense	-33,311		-\$33,311	-21,555	-11,755
536 Water for Power	0		\$0	0	0
555 Purchased Power	-17,437	0	-\$17,437	-11,283	-6,153
549 Misc Other Gen Expense	0		\$0	0	0
550 Rents	0		\$0	0	0
556 System Control & Dispatch	0		\$0	0	0
557 Other Expenses	-85,747		-\$85,747	-55,487	-30,260
557 Other Expenses - Direct WA	0	0	\$0	0	0
565 Trans. of Elec. by Others	0		\$0	0	0
CS2 and Colstrip O&M	0		\$0	0	0
Total Expense	-136,353	0	-136,353	-88,234	-48,119
Net Income Before Income Taxes	-7,393	0	-7,393	-4,784	-2,609
Idaho State Income Tax	1.1420%				-30
Net Income before FIT				-4,784	-2,579
Federal Income Tax	35%			-1,674	-903
Net Income				-\$3,109	-\$1,676

(1) The 10-Year contract with Clearwater Paper cogeneration ended June 2013. Customer now generates into own load. Previously purchase was directly assigned to Idaho.

(2) EIA Rec Purchases are direct assigned to WA

If in the future it was determined necessary to normalize the Clearwater Paper cogeneration amount, any adjustment would be directly assigned to Idaho.

2.16-2

**Avista Corp.**  
**Power Supply Pro forma - Washington Jurisdiction**  
**System Numbers - Jan 2014 - Dec 2014 Actual and Normalized**

Line No.	Jan 14 - Dec 14 Actuals	Adjustment	Jan 14 - Dec 14 Normalized
<u>555 PURCHASED POWER</u>			
1	\$0	\$42,753	\$42,753
2	98,836	-74,280	24,556
3	0	15,363	15,363
4	12,320	0	12,320
5	1,678	0	1,678
6	4,887	0	4,887
7	6,818	0	6,818
8	1,081	0	1,081
9	22,333	0	22,333
10	2,398	-583	1,815
11	14,986	379	15,365
12	4	3	7
13	1,425	0	1,425
14	1,654	0	1,654
15	2,158	0	2,158
16	6,389	0	6,389
17	145	-145	0
18	927	-927	0
19	18,786	0	18,786
20	866	0	866
21	197,691	-17,437	180,254
<u>557 OTHER EXPENSES</u>			
22	614	0	614
23	735	0	735
24	1,661	0	1,661
25	-33	0	-33
26	85,747	-85,747	0
27	88,724	-85,747	2,977
<u>501 THERMAL FUEL EXPENSE</u>			
28	6,035	-143	5,892
29	15	0	15
30	20,896	284	21,180
31	333	0	333
32	27,279	141	27,420
<u>547 OTHER FUEL EXPENSE</u>			
33	41,343	-12,300	29,043
34	6,503	0	6,503
35	34,176	-6,185	27,991
36	5,622	0	5,622
37	0	-9,034	-9,034
38	0	-4,742	-4,742
39	40	0	40
40	-61	61	0
41	583	-530	53
42	102	-91	11
43	578	-329	249
44	207	-161	46
45	89,093	-33,311	55,782
	162,690		
	173,018		

2.16-3

Avista Corp.  
Power Supply Pro forma - Washington Jurisdiction  
System Numbers - Jan 2014 - Dec 2014 Actual and Normalized

Line No.	Jan 14 - Dec 14 Actuals	Adjustment	Jan 14 - Dec 14 Normalized
<u>565 TRANSMISSION OF ELECTRICITY BY OTHERS</u>			
46	943	0	943
47	31	0	31
48	13,834	0	13,834
49	1,499	0	1,499
50	1,325	0	1,325
51	45	0	45
52	140	0	140
53	436	0	436
54	643	0	643
55	18,896	0	18,896
<u>536 WATER FOR POWER</u>			
56	983	0	983
	1,304		
57	422,666	-136,353	286,313
<u>447 SALES FOR RESALE</u>			
58	0	14,080	14,080
59	126,022	-95,875	30,147
60	0	26,337	26,337
61	1,749	0	1,749
62	1,641	-239	1,402
63	98	0	98
64	451	0	451
65	20,000	0	20,000
66	927	-927	0
67	150,888	-56,624	94,264
<u>456 OTHER ELECTRIC REVENUE</u>			
68	4,006	0	4,006
69	163	0	163
70	87,122	-87,122	0
71	91,291	-87,122	4,169
<u>453 SALES OF WATER AND WATER POWER</u>			
72	475	0	475
	475		
73	242,654	-143,746	98,908
74	180,012	7,393	187,405
		4.11%	





**AVISTA UTILITIES**  
**CALCULATION OF CONVERSION FACTOR: WASHINGTON ELECTRIC**  
**TWELVE MONTHS ENDED DECEMBER 31, 2014**

Workpaper Ref. CF WA Elec

Revenue:		1.000000
Expense:		
Uncollectibles (1)		0.005353
Commission Fees (2)		0.002000
Washington Excise Tax (3)		0.038527
Total Expense		<u>0.045880</u>
Net Operating Income Before FIT		0.954120
Federal Income Tax @	35.00%	0.333942
REVENUE CONVERSION FACTOR		<u>0.620178</u> ✓

NOTES:

(1) Calculation of Effective Uncollectibles Rate:

Net Write-Offs *	✓	2,728,774	
Divided by:			
Sales to Ultimate Customers **	✓	<u>509,755,453</u>	
EFFECTIVE RATE			<u>0.005353</u>

\* From Uncollectibles Adjustment Workpapers.  
 \*\* From Results of Operations Report E-OPS-12A

(2) WUTC fees rate per Regulatory Fee Calculation Schedule, Annual Report Year 2014

(3) Calculation of Effective Washington Excise Tax Rate:

Nominal Rate *		0.038734	✓
Multiplied by			
Uncollectibles Factor:			
Revenue	1.000000		
Less:			
Effective Uncol Rate	0.005353	0.994647	
EFFECTIVE RATE		<u>0.038527</u>	

\* From Combined Excise Tax Return.

Prep by: JS. 1st Review: \_\_\_\_\_

Date: 04-09-2015

Mgr. Review: Jma