

Summary

AVISTA UTILITIES

Washington Gas

(000's OF DOLLARS)

TWELVE MONTHS ENDED DECEMBER 31, 2014

Column	WP Ref	Description	Washington Gas		
			NOI	Rate Base	ROR
Restating adjustments					
1.00	G-ROO	Per Results Report	\$13,174	\$236,050	
1.01	G-DFIT	Deferred FIT Rate Base	40	4,134	
1.02	G-DDC	Deferred Debits & Credits	(1)	0	
1.03	G-WC	Working Capital	97	10,073	
2.01	G-EBO	Eliminate B & O Taxes	(7)	0	
2.02	G-RPT	Restate Property Tax	64	0	
2.03	G-UE	Uncollectible Expense	168	0	
2.04	G-RE	Regulatory Expense	(10)	0	
2.05	G-ID	Injuries and Damages	(165)	0	
2.06	G-FIT	FIT / DFIT Expense	0	0	
2.07	G-OSC	Office Space Charges to Subs	2	0	
2.08	G-RET	Restate Excise Taxes	(1)	0	
2.09	G-NGL	Net Gains/Losses	4	0	
2.10	G-WN	Weather Normalization	1,155	0	
2.11	G-EAS	Eliminate Adder Schedules	0	0	
2.12	G-MR	Misc Restating	(31)	0	
2.13	G-DI	Restate Debt Interest	(82)	0	
		CB Restated Total	\$14,406	\$250,257	5.76%
CF		Conversion Factor			

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Per Results Report	Deferred FIT Rate Base	Deferred Debits & Credits	Working Capital	Eliminate B & O Taxes	Restate Property Tax	Uncollectible Expense	
	Adjustment Number	1.00	1.01	1.02	1.03	2.01	2.02	2.03	
	Workpaper Reference	G-ROO	G-DFIT	G-DDC	G-WC	G-EBO	G-RPT	G-UE	
REVENUES									
1	Total General Business	\$ 160,407	\$ -	\$ -	\$ -	\$ (5,883)	\$ -	\$ -	
2	Total Transportation	4,098	-	-	-	(138)	-	-	
3	Other Revenues	82,196	-	-	-	-	-	-	
4	Total Gas Revenues	246,701	-	-	-	(6,021)	-	-	
EXPENSES									
Production Expenses									
5	City Gate Purchases	172,358	-	-	-	-	-	-	
6	Purchased Gas Expense	779	-	-	-	-	-	-	
7	Net Nat Gas Storage Trans	(9,521)	-	-	-	-	-	-	
8	Total Production	163,616	-	-	-	-	-	-	
Underground Storage									
9	Operating Expenses	893	-	-	-	-	-	-	
10	Depreciation/Amortization	402	-	-	-	-	-	-	
11	Taxes	192	-	-	-	-	(8)	-	
12	Total Underground Storage	1,487	-	-	-	-	(8)	-	
Distribution									
13	Operating Expenses	10,704	-	-	-	-	-	-	
14	Depreciation/Amortization	8,519	-	-	-	-	-	-	
15	Taxes	14,817	-	-	-	(6,010)	(91)	-	
16	Total Distribution	34,040	-	-	-	(6,010)	(91)	-	
17	Customer Accounting	6,366	-	1	-	-	-	(258)	
18	Customer Service & Information	5,835	-	-	-	-	-	-	
19	Sales Expenses	-	-	-	-	-	-	-	
Administrative & General									
20	Operating Expenses	12,462	-	-	-	-	-	-	
21	Depreciation/Amortization	4,389	-	-	-	-	-	-	
22	Regulatory Amortizations	(91)	-	-	-	-	-	-	
23	Taxes	-	-	-	-	-	-	-	
24	Total Admin. & General	16,760	-	-	-	-	-	-	
25	Total Gas Expense	228,104	-	1	-	(6,010)	(99)	(258)	
26	OPERATING INCOME BEFORE FIT	18,597	-	(1)	-	(11)	99	258	
FEDERAL INCOME TAX									
27	Current Accrual	(7,661)	-	(0)	-	(4)	35	90	
28	Debt Interest	-	(40)	-	(97)	-	-	-	
29	Deferred FIT	13,105	-	-	-	-	-	-	
30	Amort ITC	(21)	-	-	-	-	-	-	
31	NET OPERATING INCOME	\$ 13,174	\$ 40	\$ (1)	\$ 97	\$ (7)	\$ 64	\$ 168	
RATE BASE									
PLANT IN SERVICE									
32	Underground Storage	\$ 25,235	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
33	Distribution Plant	337,894	-	-	-	-	-	-	
34	General Plant	59,169	-	-	-	-	-	-	
35	Total Plant in Service	422,298	-	-	-	-	-	-	
ACCUMULATED DEPRECIATION/AMORT									
36	Underground Storage	(9,521)	-	-	-	-	-	-	
37	Distribution Plant	(114,795)	-	-	-	-	-	-	
38	General Plant	(17,429)	-	-	-	-	-	-	
39	Total Accumulated Depreciation/Amortization	(141,745)	-	-	-	-	-	-	
40	NET PLANT	280,553	-	-	-	-	-	-	
41	DEFERRED TAXES	(58,786)	4,134	-	-	-	-	-	
42	Net Plant After DFIT	221,767	4,134	-	-	-	-	-	
43	GAS INVENTORY	14,762	-	-	-	-	-	-	
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	
45	OTHER	(479)	-	-	-	-	-	-	
46	WORKING CAPITAL	-	-	-	10,073	-	-	-	
47	TOTAL RATE BASE	\$ 236,050	\$ 4,134	\$ -	\$ 10,073	\$ -	\$ -	\$ -	
48	RATE OF RETURN	5.58%							

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Regulatory Expense	Injuries and Damages	FIT / DPIT Expense	Office Space Charges to Subs	Restate Excise Taxes	Net Gains/Losses
	Adjustment Number	2.04	2.05	2.06	2.07	2.08	2.09
	Worksheet Reference	G-RE	G-ID	G-FIT	G-OSC	G-RET	G-NGL
REVENUES							
1	Total General Business	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Total Transportation	-	-	-	-	-	-
3	Other Revenues	-	-	-	-	-	-
4	Total Gas Revenues	-	-	-	-	-	-
EXPENSES							
Production Expenses							
5	City Gate Purchases	-	-	-	-	-	-
6	Purchased Gas Expense	-	-	-	-	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-	-
8	Total Production	-	-	-	-	-	-
Underground Storage							
9	Operating Expenses	-	-	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	-
11	Taxes	-	-	-	-	-	-
12	Total Underground Storage	-	-	-	-	-	-
Distribution							
13	Operating Expenses	-	-	-	-	-	-
14	Depreciation/Amortization	-	-	-	-	-	(6)
15	Taxes	-	-	-	-	2	-
16	Total Distribution	-	-	-	-	2	(6)
17	Customer Accounting	-	-	-	-	-	-
18	Customer Service & Information	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-
Administrative & General							
20	Operating Expenses	15	254	-	(3)	-	-
21	Depreciation/Amortization	-	-	-	-	-	-
22	Regulatory Amortizations	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	-
24	Total Admin. & General	15	254	-	(3)	-	-
25	Total Gas Expense	15	254	-	(3)	2	(6)
26	OPERATING INCOME BEFORE FIT	(15)	(254)	-	3	(2)	6
FEDERAL INCOME TAX							
27	Current Accrual	(5)	(89)	-	1	(1)	2
28	Debt Interest	-	-	-	-	-	-
29	Deferred FIT	-	-	-	-	-	-
30	Amort ITC	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ (10)	\$ (165)	\$ -	\$ 2	\$ (1)	\$ 4
RATE BASE							
PLANT IN SERVICE							
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	-	-	-	-	-	-
34	General Plant	-	-	-	-	-	-
35	Total Plant in Service	-	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT							
36	Underground Storage	-	-	-	-	-	-
37	Distribution Plant	-	-	-	-	-	-
38	General Plant	-	-	-	-	-	-
39	Total Accumulated Depreciation/Amortization	-	-	-	-	-	-
40	NET PLANT	-	-	-	-	-	-
41	DEFERRED TAXES	-	-	-	-	-	-
42	Net Plant After DFIT	-	-	-	-	-	-
43	GAS INVENTORY	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-
45	OTHER	-	-	-	-	-	-
46	WORKING CAPITAL	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	RATE OF RETURN	-	-	-	-	-	-

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Weather Normalization	Eliminate Adder Schedules	Misc Restating	Restate Debt Interest	CB Restated 12/31/2014 AMA Total
	Adjustment Number Workpaper Reference	2.10 G-WN	2.11 G-EAS	2.12 G-MR	2.13 G-DI	R-TD
REVENUES						
1	Total General Business	\$ 5,134	\$ (5,112)	\$ -	\$ -	\$ 164,546
2	Total Transportation	-	-	-	-	3,960
3	Other Revenues	-	(81,864)	-	-	332
4	Total Gas Revenues	5,134	(86,976)	-	-	158,838
EXPENSES						
Production Expenses						
5	City Gate Purchases	3,123	(91,294)	-	-	84,187
6	Purchased Gas Expense	-	-	-	-	779
7	Net Nat Gas Storage Trans	-	9,521	-	-	-
8	Total Production	3,123	(81,773)	-	-	84,966
Underground Storage						
9	Operating Expenses	-	-	-	-	893
10	Depreciation/Amortization	-	-	-	-	402
11	Taxes	-	-	-	-	184
12	Total Underground Storage	-	-	-	-	1,479
Distribution						
13	Operating Expenses	-	-	-	-	10,704
14	Depreciation/Amortization	-	-	-	-	8,513
15	Taxes	197	(196)	-	-	8,719
16	Total Distribution	197	(196)	-	-	27,936
17	Customer Accounting	27	(27)	(1)	-	6,108
18	Customer Service & Information	-	(4,970)	-	-	865
19	Sales Expenses	-	-	-	-	-
Administrative & General						
20	Operating Expenses	10	(10)	49	-	12,777
21	Depreciation/Amortization	-	-	-	-	4,389
22	Regulatory Amortizations	-	-	-	-	(91)
23	Taxes	-	-	-	-	-
24	Total Admin. & General	10	(10)	49	-	17,075
25	Total Gas Expense	3,357	(86,976)	48	-	138,429
26	OPERATING INCOME BEFORE FIT	1,777	-	(48)	-	20,409
FEDERAL INCOME TAX						
27	Current Accrual	622	-	(17)	82	(6,945)
28	Debt Interest	-	-	-	-	(137)
29	Deferred FIT	-	-	-	-	13,105
30	Amort ITC	-	-	-	-	(21)
31	NET OPERATING INCOME	\$ 1,155	\$ -	\$ (31)	\$ (82)	\$ 14,406
RATE BASE						
PLANT IN SERVICE						
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ 25,235
33	Distribution Plant	-	-	-	-	337,894
34	General Plant	-	-	-	-	59,169
35	Total Plant in Service	-	-	-	-	422,298
ACCUMULATED DEPRECIATION/AMORT						
36	Underground Storage	-	-	-	-	(9,521)
37	Distribution Plant	-	-	-	-	(114,795)
38	General Plant	-	-	-	-	(17,429)
39	Total Accumulated Depreciation/Amortization	-	-	-	-	(141,745)
40	NET PLANT	-	-	-	-	280,553
41	DEFERRED TAXES	-	-	-	-	(54,652)
42	Net Plant After DFTT	-	-	-	-	225,901
43	GAS INVENTORY	-	-	-	-	14,762
44	GAIN ON SALE OF BUILDING	-	-	-	-	-
45	OTHER	-	-	-	-	(479)
46	WORKING CAPITAL	-	-	-	-	10,073
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ 250,257
48	RATE OF RETURN	-	-	-	-	5.76%

AVISTA UTILITIES
ACTUAL COST OF CAPITAL
Washington - Gas
DECEMBER 31, 2014

Component	Capital Structure	Cost	Weighted Cost
Total Debt	51.07%	5.38%	2.75%
			WA Wtd Debt
			2.746%
Common Equity	48.93%	9.80%	4.80%
Total	<u>100.00%</u>		<u>7.55%</u>

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

<u>Line No.</u>	<u>Description</u>	<u>Factor</u>
1	Revenues	1.000000
	Expense:	
2	Uncollectibles	0.005354
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038314
5	Total Expense	<u>0.045668</u>
6	Net Operating Income Before FIT	0.954332
7	Federal Income Tax @ 35%	0.334016
8	REVENUE CONVERSION FACTOR	<u><u>0.62032</u></u>

AVISTA UTILITIES

Commission Basis Report Washington Natural Gas 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), all other regulatory deferred debits and credits and natural gas inventory.

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:

- 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.

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-140189.

AVISTA UTILITIES

Commission Basis Report Washington Natural Gas Adjustment Descriptions Twelve Months Ended December 31, 2014

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. UG-991607 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. UG-991607 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. UG-991607 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. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 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. UG-991607 forward).

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 restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

AVISTA UTILITIES

Commission Basis Report Washington Natural Gas Adjustment Descriptions Twelve Months Ended December 31, 2014

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. UG-991607 forward).

2.08 Restate Excise/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. UG-991607 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 and is consistent with Docket Nos. following UG-050483.

2.10 Weather Normalization

This adjustment normalizes weather sensitive gas therm sales by eliminating the effect of temperature deviations above or below historical norms. This adjustment also restates therms sold to reflect the weather normalized therms and then reprices the adjusted therms sold based upon the authorized weighted average cost of gas. These restating adjustments are required per WAC 480-90-208.

2.11 Eliminate Adder Schedules

This adjustment removes the impact of the adder schedule revenues and related expenses, such as Schedule 191 Tariff Rider (DSM and LIRAP), Schedule 155 Gas Cost surcharge or rebate, and Schedule 159 Decoupling surcharge or rebate, since these items are recovered/rebated by separate tariffs and therefore not part of base rates.

AVISTA UTILITIES

Commission Basis Report Washington Natural Gas Adjustment Descriptions Twelve Months Ended December 31, 2014

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 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.

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Per Results Report
	Adjustment Number Workpaper Reference	1.00 G-ROO
REVENUES		
1	Total General Business	\$ 160,407
2	Total Transportation	4,098
3	Other Revenues	82,196
4	Total Gas Revenues	<u>246,701</u>
EXPENSES		
Production Expenses		
5	City Gate Purchases	172,358
6	Purchased Gas Expense	779
7	Net Nat Gas Storage Trans	(9,521)
8	Total Production	<u>163,616</u>
Underground Storage		
9	Operating Expenses	893
10	Depreciation/Amortization	402
11	Taxes	192
12	Total Underground Storage	<u>1,487</u>
Distribution		
13	Operating Expenses	10,704
14	Depreciation/Amortization	8,519
15	Taxes	14,817
16	Total Distribution	<u>34,040</u>
17	Customer Accounting	6,366
18	Customer Service & Information	5,835
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	12,462
21	Depreciation/Amortization	4,389
22	Regulatory Amortizations	(91)
23	Taxes	-
24	Total Admin. & General	<u>16,760</u>
25	Total Gas Expense	<u>228,104</u>
26	OPERATING INCOME BEFORE FIT	18,597
FEDERAL INCOME TAX		
27	Current Accrual	(7,661)
28	Debt Interest	-
29	Deferred FIT	13,105
30	Amort ITC	(21)
31	NET OPERATING INCOME	<u>\$ 13,174</u> ✓
RATE BASE		
PLANT IN SERVICE		
32	Underground Storage	\$ 25,235
33	Distribution Plant	337,894
34	General Plant	59,169
35	Total Plant in Service	<u>422,298</u>
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	(9,521)
37	Distribution Plant	(114,795)
38	General Plant	(17,429)
39	Total Accumulated Depreciation/Amortization	<u>(141,745)</u>
40	NET PLANT	280,553
41	DEFERRED TAXES	<u>(58,786)</u>
42	Net Plant After DFIT	221,767
43	GAS INVENTORY	14,762
44	GAIN ON SALE OF BUILDING	-
45	OTHER	(479)
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>\$ 236,050</u> ✓

1.00-1

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months Ended December 31, 2014	
Average of Monthly Averages Basis	

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	22,141,355	13,175,832 ✓	8,965,523
Adjustments			
Adjusted Gas Net Operating Income (Loss)	<u>22,141,355</u>	<u>13,175,832</u>	<u>8,965,523</u>
G-APL Gas Net Adjusted Rate Base	350,480,829	236,050,338 ✓	114,430,491
RATE OF RETURN	<u>6.317%</u>	<u>5.582%</u>	<u>7.835%</u>

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

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

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

Basis	Ref	Description	System	Washington	Idaho
1	Input	System Contract Demand	100.0000%	70.840%	29.160%
2	Input	Number of Customers - AMA Percent	229,211 100.0000%	152,109 66.362%	77,102 33.638%
3	G-OPS	Direct Distribution Operating Expense Percent	12,874,835 100.0000%	8,222,366 63.864%	4,652,469 36.136%
	Input	Jurisdictional 4-Factor Ratio Direct O & M Accounts 798 - 894 Direct O & M Accounts 901 - 935 Total Percentage	5,138,222 6,736,089 11,874,311 100.0000%	2,993,532 6,334,192 9,327,724 78.554%	2,144,690 401,897 2,546,587 21.446%
	Direct Labor	Amount: Accounts 798 - 894 Amount: Accounts 901 - 935 Total Percentage	7,841,118 2,835,222 10,676,340 100.0000%	5,302,891 2,315,397 7,618,288 71.357%	2,538,227 519,825 3,058,052 28.643%
	Total Number of Customers Percentage		231,528 100.0000%	153,467 66.284%	78,061 33.716%
	Total Direct Plant Percentage		362,119,311 100.0000%	242,035,600 66.839%	120,083,711 33.161%
4	Total Four Factor Allocators Percent		400.0000% 100.0000%	283.034% 70.758%	116.966% 29.242%

1.00-2

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
GAS ALLOCATION PERCENTAGES		G-ALL-12A
For Twelve Months Ended December 31, 2014		
Average of Monthly Averages Basis		

Input	Actual Therms Purchased	01-01-2014 thru 12-31-2014
6	Percent	
		251,098,644
		172,812,587
		78,286,057
		100.000%
		68.823%
		31.177%

Input	Elec/Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013
	Direct O & M Accts 500 - 894	
	Direct O & M Accts 901 - 935	
	Direct O & M Accts 901 - 905 Utility 9 Only	
	Adjustments	
	Total	
	Percentage	
		110,170,776
		87,864,198
		15,080,178
		7,226,400
		100.000%
		79.753%
		13.688%
		6.559%

	Direct Labor Accts 500 - 894	
	Direct Labor Accts 901 - 935	
	Direct Labor Accts 901 - 905 Utility 9 Only	
	Total	
	Percentage	
		67,800,135
		51,352,909
		11,789,527
		4,657,699
		5,560,307
		3,408,229
		269,466
		1,882,612
		10,134,217
		6,671,977
		3,462,240
		XXXXXX
		83,494,659
		61,433,115
		15,521,233
		6,540,311
		100.000%
		73.578%
		18.589%
		7.833%

	Number of Customers at	
	Percentage	
		692,224
		366,305
		228,433
		97,486
		100.000%
		52.917%
		33.000%
		14.083%

	Net Direct Plant	
	Percentage	
		2,661,279,881
		2,100,079,490
		372,868,631
		188,331,760
		100.000%
		78.912%
		14.011%
		7.077%

	Total Percentages	
	Average (CD AA)	
		400,000%
		285,160%
		79,288%
		35,552%
		100.000%
		71.290%
		19.822%
		8.888%

1.00-3

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
GAS ALLOCATION PERCENTAGES		G-ALL-12A
For Twelve Months Ended December 31, 2014		
Average of Monthly Averages Basis		

01-01-2013 thru 12-31-2013

Input Gas North/Oregon 4-Factor
 Direct O & M Accts 580 - 894
 Direct O & M Accts 901 - 935
 Direct O & M Accts 901 - 905 Utility 9 Only

Input	Total	Electric	Gas North	Oregon Gas
Total	9,851,125	0	6,009,988	3,841,137
Percentage	100.000%	0.000%	67.751%	32.249%
Direct Labor Accts 580 - 894	12,458,854	0	8,930,624	3,528,230
Direct Labor Accts 901 - 935	1,855,548	0	232,337	1,623,211
Direct Labor Accts 901 - 905 Utility 9 Only	3,462,240	0	3,462,240	XXXXXX
Total	17,776,642	0	12,625,201	5,151,441
Percentage	100.000%	0.000%	71.021%	28.979%
Number of Customers at Percentage	325,919	0	228,433	97,486
Percentage	100.000%	0.000%	70.089%	29.911%
Net Direct Plant Percentage	552,816,448	0	365,235,362	187,581,086
Percentage	100.000%	0.000%	66.068%	33.932%
Total Percentages Average (GD AA)	400.000%	0.000%	274.929%	125.071%
	100.000%	0.000%	68.732%	31.268%

100-5

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
GAS ALLOCATION PERCENTAGES		G-ALL-12A
For Twelve Months Ended December 31, 2014		
Average of Monthly Averages Basis		

Input	Elec/Gas North 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
Direct O & M Accts 580 - 894			64,480,390	58,058,286	6,422,104	0
Direct O & M Accts 901 - 935			33,796,280	26,569,475	7,226,805	0
Adjustments			0	0	0	0
Total			98,276,670	84,627,761	13,648,909	0
Percentage			100.000%	86.112%	13.888%	0.000%
Direct Labor Accts 580 - 894			63,088,156	51,352,909	11,735,247	0
Direct Labor Accts 901 - 935			3,849,086	3,408,229	440,857	0
Total			66,937,242	54,761,138	12,176,104	0
Percentage			100.000%	81.810%	18.190%	0.000%
Number of Customers at			594,738	366,305	228,433	0
Percentage			100.000%	61.591%	38.409%	0.000%
Net Direct Plant			2,443,285,624	2,078,050,262	365,235,362	0
Percentage			100.000%	85.051%	14.949%	0.000%
Total Percentages			400,000%	314,564%	85,436%	0,000%
Average (CD ANIDWA)			100.000%	78.641%	21.359%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2014 thru 12-31-2014	Total	Electric	Gas North	Oregon Gas
			100.000%	0.000%	80.900%	19.100%
10	Actual Annual Throughput	01-01-2014 thru 12-31-2014	System	Washington	Idaho	
	Percent		247,081,167	170,084,636	76,996,531	
			100.000%	68.838%	31.162%	
11	Book Depreciation	01-01-2014 thru 12-31-2014	16,821,952	11,416,991	5,404,961	
	Percent		100.000%	67.870%	32.130%	

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
GAS ALLOCATION PERCENTAGES		G-ALL-12A
For Twelve Months Ended December 31, 2014		
Average of Monthly Averages Basis		

12	Net Gas Plant (before DFIT) - AMA Percent	12-01-2013 thru 12-31-2014	415,031,767 100.000%	280,553,497 67.598%	134,478,270 32.402%
13	G-PLT Net Gas General Plant - AMA Percent	12-01-2013 thru 12-31-2014	47,396,137 100.000%	34,500,246 72.791%	12,895,891 27.209%
14	Net Allocated Schedule M's - AMA Percent	01-01-2014 thru 12-31-2014	-60,285,220 100.000%	-40,651,963 67.433%	-19,633,257 32.567%
99	input Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended December 31, 2014		
Average of Monthly Averages Basis		
Ref/Basis	Account Description	

AVISTA UTILITIES

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

Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES										
SALES OF GAS:										
99	480000 Residential	151,836,455	0	151,836,455	104,664,116	0	104,664,116	47,172,339	0	47,172,339
99	4812XX Commercial - Firm & Interruptible	77,937,384	0	77,937,384	54,884,108	0	54,884,108	23,053,276	0	23,053,276
99	4813XX Industrial-Firm	3,629,807	0	3,629,807	1,962,331	0	1,962,331	1,667,476	0	1,667,476
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	320,964	0	320,964	282,204	0	282,204	38,760	0	38,760
99	499XXX Unbilled Revenue	(2,208,703)	0	(2,208,703)	(1,386,144)	0	(1,386,144)	(822,559)	0	(822,559)
TOTAL SALES TO ULTIMATE CUSTOMERS		231,515,907	0	231,515,907	160,406,615	0	160,406,615	71,109,292	0	71,109,292
OTHER OPERATING REVENUES:										
99	483XXX Sales for Resale	115,597,266	0	115,597,266	78,551,873	0	78,551,873	37,045,393	0	37,045,393
4	488000 Miscellaneous Service Revenues	22,757	0	22,757	12,637	0	12,637	10,120	0	10,120
99	489300 Transportation For Others	4,564,045	0	4,564,045	4,097,888	0	4,097,888	466,157	0	466,157
99	493000 Rent from Gas Property	2,375	0	2,375	2,375	0	2,375	0	0	0
4	495XXX Other Gas Revenues	4,927,080	374,509	5,301,589	3,364,680	264,995	3,629,675	1,562,400	109,514	1,671,914
99	496100 Provision for Rate Refund	(221,098)	0	(221,098)	0	0	0	(221,098)	0	(221,098)
TOTAL OTHER OPERATING REVENUES		124,892,425	374,509	125,266,934	86,029,453	264,995	86,294,448	38,862,972	109,514	38,972,486
TOTAL GAS REVENUES		356,408,332	374,509	356,782,841	246,436,068	264,995	246,701,063	109,972,284	109,514	110,081,778
PRODUCTION EXPENSES:										
G-804	804/805 City Gate Purchases	251,521,050	0	251,521,050	172,358,163	0	172,358,163	79,162,887	0	79,162,887
99	808XXX Net Natural Gas Storage Transactions	(14,036,343)	0	(14,036,343)	(8,752,136)	0	(8,752,136)	(5,284,207)	0	(5,284,207)
99	811000 Gas Used for Products Extraction	(1,130,762)	0	(1,130,762)	(769,474)	0	(769,474)	(361,288)	0	(361,288)
10	813000 Other Gas Expenses	0	1,023,640	1,023,640	0	704,653	704,653	0	318,987	318,987
99	813010 Gas Technology Institute (GTI) Expenses	104,506	0	104,506	74,057	0	74,057	30,449	0	30,449
TOTAL PRODUCTION EXPENSES		236,458,451	1,023,640	237,482,091	162,910,610	704,653	163,615,263	73,547,841	318,987	73,866,828
UNDERGROUND STORAGE EXPENSES:										
1	814000 Supervision & Engineering	0	9,776	9,776	0	6,925	6,925	0	2,851	2,851
1	824000 Other Expenses	0	653,641	653,641	0	463,039	463,039	0	190,602	190,602
1	837000 Other Equipment	0	597,299	597,299	0	423,127	423,127	0	174,172	174,172
TOTAL UNDERGROUND STORAGE OPER E		0	1,260,716	1,260,716	0	893,091	893,091	0	367,625	367,625
G-DEPX	Depreciation Expense-Underground Storage	0	567,450	567,450	0	401,982	401,982	0	165,468	165,468
G-AMTX	Amortization Expense-Underground Storage	0	227	227	0	161	161	0	66	66
G-OTX	Taxes Other Than FIT	0	270,525	270,525	0	191,640	191,640	0	78,885	78,885
TOTAL UG STORAGE DEPR/AMRT/NON-FIT		0	838,202	838,202	0	593,783	593,783	0	244,419	244,419
TOTAL UNDERGROUND STORAGE EXPENSES:		0	2,098,918	2,098,918	0	1,486,874	1,486,874	0	612,044	612,044

1.007

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RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
 For Twelve Months Ended December 31, 2014
 Average of Monthly Averages Basis
 Ref/Basis Account Description

AVISTA UTILITIES

Report ID:
G-OPS-12A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 Direct Allocated Total Direct Allocated Total Direct Allocated Total

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

Report ID:
G-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	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	678,918	2,048,384	878,657	434,223	1,312,880	490,809	245,695	736,504
3	881000	Rents	0	33,199	33,199	0	21,202	21,202	0	11,997	11,997
MAINTENANCE											
3	886000	Supervision & Engineering	126,604	1,452	128,056	53,731	927	54,658	72,873	525	73,398
3	887000	Mains	2,259,355	0	2,259,355	1,639,711	0	1,639,711	619,644	0	619,644
3	889000	Measuring & Reg Sta Exp-General	184,873	0	184,873	121,629	0	121,629	63,244	0	63,244
3	890000	Measuring & Reg Sta Exp-Industrial	279,269	0	279,269	160,196	0	160,196	119,073	0	119,073
3	891000	Measuring & Reg Sta Exp-City Gate	66,263	0	66,263	35,557	0	35,557	30,706	0	30,706
3	892000	Services	1,888,937	6,987	1,895,924	1,065,185	4,462	1,069,647	823,752	2,525	826,277
3	893000	Meters & House Regulators	1,118,018	766,411	1,884,429	681,110	489,461	1,170,571	436,908	276,950	713,858
3	894000	Other Equipment	1,001	176,377	177,378	897	112,641	113,538	104	63,736	63,840
TOTAL DISTRIBUTION OPERATING EXP			12,874,835	3,886,085	16,760,920	8,222,366	2,481,808	10,704,174	4,652,469	1,404,277	6,056,746
G-DEPX	Depreciation Expense-Distribution		12,659,982	63,455	12,723,437	8,475,034	43,672	8,518,706	4,184,948	19,783	4,204,731
G-OTX	Taxes Other Than FIT		17,367,447	0	17,367,447	14,816,744	0	14,816,744	2,550,703	0	2,550,703
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			30,027,429	63,455	30,090,884	23,291,778	43,672	23,335,450	6,735,651	19,783	6,755,434
TOTAL DISTRIBUTION EXPENSES			42,902,264	3,949,540	46,851,804	31,514,144	2,525,480	34,039,624	11,388,120	1,424,060	12,812,180
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	201,925	201,925	0	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
TOTAL CUSTOMER ACCOUNTS EXPENSES			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
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Service 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	558,593	560,097	1,504	370,693	372,197	0	187,900	187,900

1.00-10

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

Report ID:
G-OPS-12A

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2 910000 Misc Customer Service & Info Exp	0	111,056	111,056	0	73,699	73,699	0	37,357	37,357
TOTAL CUSTOMER SERVICE & INFO EXP	5,344,513	839,206	6,183,719	5,278,414	556,913	5,835,327	66,099	282,293	348,392

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
 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
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	107,100	6,511,589	6,618,689	67,749	4,607,470	4,675,219	39,351	1,904,119	1,943,470
4	921000	Office Supplies & Expenses	12	1,185,540	1,185,552	11	838,864	838,875	1	346,676	346,677
4	922000	Admin. Expenses Transferred - Credit	0	(20,731)	(20,731)	0	(14,669)	(14,669)	0	(6,062)	(6,062)
4	923000	Outside Services Employed	0	3,216,737	3,216,737	0	2,276,099	2,276,099	0	940,638	940,638
4	924000	Property Insurance Premium	0	335,356	335,356	0	237,291	237,291	0	98,065	98,065
4	925XXX	Injuries and Damages	6,059	862,335	868,394	6,059	610,171	616,230	0	252,164	252,164
4	926XXX	Employee Pensions and Benefits	63	499,279	499,342	63	353,280	353,343	0	145,999	145,999
4	928000	Regulatory Commission Expenses	830,246	198,108	1,028,354	596,933	140,177	737,110	233,313	57,931	291,244
4	930000	Miscellaneous General Expenses	42,821	970,031	1,012,852	29,645	686,375	716,020	13,176	283,656	296,832
4	931000	Rents	8,483	218,559	227,042	8,483	154,648	163,131	0	63,911	63,911
4	935000	Maintenance of General Plant	448,669	2,130,813	2,579,482	355,247	1,507,721	1,862,968	93,422	623,092	716,514
TOTAL ADMIN & GEN OPERATING EXP			1,443,453	16,107,616	17,551,069	1,064,190	11,397,427	12,461,617	379,263	4,710,189	5,089,452
G-DEPX		Depreciation Expense-General Plant	363,708	3,167,360	3,531,068	255,145	2,241,150	2,496,305	108,563	926,200	1,034,763
G-AMTX		Amortization Expense - General Plant - 303000	28,604	92,818	121,422	24,546	65,676	90,222	4,058	27,142	31,200
G-AMTX		Amortization Expense - Misc IT Intangible Plant	2,292	2,542,122	2,544,414	0	1,798,755	1,798,755	2,292	743,367	745,659
G-AMTX		Amortization Expense-General Plant - 390200, 3	0	5,720	5,720	0	4,047	4,047	0	1,673	1,673
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Res Decoupling Def Rev	(91,263)	0	(91,263)	(91,263)	0	(91,263)	0	0	0
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407X38	Reg Credit/Debit Non-Res Decoupling Def Rev	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407429	Reg Credit Decoupling Rebate	0	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			303,341	5,808,020	6,111,361	188,428	4,109,638	4,298,066	114,913	1,698,382	1,813,295
TOTAL ADMIN & GENERAL EXPENSES			1,746,794	21,915,636	23,662,430	1,252,618	15,507,065	16,759,683	494,176	6,408,571	6,902,747
TOTAL EXPENSES BEFORE FIT			289,235,367	35,943,433	325,178,800	203,262,771	24,840,011	228,102,782	85,972,596	11,103,422	97,076,018
NET OPERATING INCOME (LOSS) BEFORE FIT					31,604,041			18,598,281			13,005,760

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

Report ID:
G-OPS-12A

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
	Direct	Allocated	Direct	Allocated	Direct	Allocated	
G-FIT FEDERAL INCOME TAX		(10,119,892)		(7,660,875)		(2,459,017)	
G-FIT DEFERRED FEDERAL INCOME TAX		19,616,574		13,104,648		6,511,926	
G-FIT AMORTIZED INVESTMENT TAX CREDIT		(33,996)		(21,324)		(12,672)	
GAS NET OPERATING INCOME (LOSS)		22,141,355		13,175,832		8,965,523	

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1.00-13

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended December 31, 2014	
Average of Monthly Averages Basis	
Ref/Basis Account Description	

AVISTA UTILITIES

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

Ref	Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-ALL	1		System Contract Demand									
G-ALL	2		Number of Customers - AMA	100.000%			70.840%			29.160%		
G-ALL	3		Direct Distribution Operating Expense	100.000%			66.362%			33.638%		
G-ALL	4		Jurisdictional 4-Factor Ratio	100.000%			63.864%			36.136%		
G-ALL	10		Actual Annual Throughput	100.000%			70.758%			29.242%		
G-ALL	99		Not Allocated	0.000%			68.838%			31.162%		
							0.000%			0.000%		

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Report ID:
G-804-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	215,006,350	0	215,006,350	146,013,770	0	146,013,770	68,992,580	0	68,992,580
1	804001	Pipeline Demand Costs	26,976,417	0	26,976,417	18,982,049	0	18,982,049	7,994,368	0	7,994,368
1	804002	Transport Variable Charges	509,744	0	509,744	359,533	0	359,533	150,211	0	150,211
6	804010	Gas Costs - Fixed Hedge	16,514	0	16,514	20,605	0	20,605	(4,091)	0	(4,091)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	347,336	0	347,336	233,981	0	233,981	113,355	0	113,355
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	(1,720,316)	0	(1,720,316)	(1,192,879)	0	(1,192,879)	(527,437)	0	(527,437)
6	804700	Gas Costs - Offsystem Bookout	1,162,267	0	1,162,267	799,720	0	799,720	362,547	0	362,547
6	804711	Gas Costs - Offsystem Bookout Offset	(1,162,267)	0	(1,162,267)	(799,720)	0	(799,720)	(362,547)	0	(362,547)
6	804730	Gas Costs - Intracompany LDC Gas	13,147,582	0	13,147,582	9,108,333	0	9,108,333	4,039,249	0	4,039,249
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(787,652)	0	(787,652)	(90,990)	0	(90,990)	(696,662)	0	(696,662)
99	805111	Amortize ID Holdback	(1,129,383)	0	(1,129,383)	0	0	0	(1,129,383)	0	(1,129,383)
99	805120	Gas Expense - Rate Deferrals	(845,542)	0	(845,542)	(1,076,239)	0	(1,076,239)	230,697	0	230,697
TOTAL PURCHASED GAS COSTS			251,521,050	0	251,521,050	172,358,163	0	172,358,163	79,162,887	0	79,162,887

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	6	Actual Therms Purchased	100.000%	68.823%	31.177%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS Report ID:
ALLOCATION OF ACCOUNT 903 G-903-12A
 For Twelve Months Ended December 31, 2014
 Average of Monthly Averages Basis

AVISTA UTILITIES

Ref/Basis:Account Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
	Direct	Allocated	Direct	Allocated	Direct	Allocated
2 903000 Customer Records & Collections	1,062,657	4,020,874	5,083,531	754,956	2,668,332	3,423,288
12 903920 Accts Rec Sold - Program Fees	0	0	0	0	0	0
12 903930 Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0
Total Account 903	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

ALLOCATION RATIOS:

G-ALL 2	Number of Customers - AMA	100.0000%	66.362%	33.638%
G-ALL 12	Net Gas Plant (before DFIT) - AMA	100.0000%	67.598%	32.402%

1,00-16

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 908
 For Twelve Months Ended December 31, 2014
 Average of Monthly Averages Basis
 Ref/Basi:Account Description Report ID:
G-908-12A

AVISTA UTILITIES

Ref/Basi:Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
		Direct	Allocated	Direct	Allocated	Direct	Allocated
2	908000 Customer Assistance Expense	218,013	169,557	151,914	112,521	66,099	57,036
99	908600 Public Purpose Tariff Rider Expense Offset	5,251,993	0	5,251,993	0	0	0
99	908610 Limited Income Tax Refund Program	155,406	0	155,406	0	0	0
99	908690 Schedule 91 Amortization included in Unbilled	(282,403)	0	(282,403)	0	0	0
99	908990 DSM Amortization	0	0	0	0	0	0
Total Account 908		5,343,009	169,557	5,276,910	112,521	66,099	57,036
			5,512,566		5,389,431		123,135

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AM/A	66.362%	33.638%
G-ALL	99	Not Allocated	0.000%	0.000%

AVISTA UTILITIES

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

Ref/Basis Description

Report ID:
G-INT-12A

System	Washington	Idaho
	52.91%	52.91%
	5.377%	5.402%
	2.845%	2.858%

	2.845%	2.858%
G-APL Net Rate Base	350,480,829	236,050,338
	114,430,491	
Interest Deduction for FIT Calculation	9,986,055	6,715,632
	3,270,423	

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

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
FEDERAL INCOME TAXES--GAS		G-FIT-12A
For Twelve Months Ended December 31, 2014		
Average of Monthly Averages Basis		
Ref/Basis	Description	

	System	Washington	Idaho
G-OPS	356,782,841	246,701,063	110,081,778
G-OPS	288,138,353	199,875,483	88,262,870
G-OPS	19,402,475	13,218,915	6,183,560
G-OTX	17,637,972	15,008,384	2,629,588
	<u>31,604,041</u>	<u>18,598,281</u>	<u>13,005,760</u>
G-INT	9,986,055	6,715,632	3,270,423
G-SCM	(50,531,963)	(33,770,863)	(16,761,100)
	<u>(28,913,977)</u>	<u>(21,888,214)</u>	<u>(7,025,763)</u>
	35.00%	35.00%	35.00%
	<u>(10,119,892)</u>	<u>(7,660,875)</u>	<u>(2,459,017)</u>
G-DTE	19,616,574	13,104,648	6,511,926
99	(33,996)	(21,324)	(12,672)
	<u>9,462,686</u>	<u>5,422,449</u>	<u>4,040,237</u>

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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1.00-19

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

AVISTA UTILITIES

Report ID:
G-SCM-12A

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
			13,054,585	6,439,152	19,493,737	8,754,724	4,555,453	13,310,177	4,299,861	1,883,699	6,183,560
12	997000	Book Depreciation & Amortization	0	330,621	330,621	0	223,493	223,493	0	107,128	107,128
2	997002	Contributions in Aid of Construction	0	0	0	0	0	0	0	0	0
12	997003	Injuries and Damages	0	0	0	0	0	0	0	0	0
4	997005	Salvage	0	0	0	0	0	0	0	0	0
6	997008	FAS106 Current Retiree Medical Accrual	0	322,935	322,935	0	228,502	228,502	0	94,433	94,433
99	997010	DSM Book Amortization	0	0	0	0	0	0	0	0	0
4	997015	Deferred Gas Credit and Refunds	(2,762,578)	0	(2,762,578)	(1,167,229)	0	(1,167,229)	(1,595,349)	0	(1,595,349)
12	997016	Airplane Lease Payments	0	116,954	116,954	0	82,754	82,754	0	34,200	34,200
4	997020	Redemption Expense Amortization	0	342,094	342,094	0	231,249	231,249	0	110,845	110,845
4	997029	FAS87 Current Pension Accrual	0	52,552	52,552	0	37,185	37,185	0	15,367	15,367
99	997031	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
12	997032	Decoupling Mechanism	(91,437)	0	(91,437)	(91,437)	0	(91,437)	0	0	0
4	997033	Interest Rate Swaps	0	1,193,142	1,193,142	0	806,540	806,540	0	386,602	386,602
12	997048	DSM Tariff Rider	(386,007)	39	(385,968)	(332,554)	28	(332,526)	(53,453)	11	(53,442)
11	997049	AFUDC	0	(389,470)	(389,470)	0	(263,274)	(263,274)	0	(126,196)	(126,196)
4	997055	Tax Depreciation	0	(43,419,217)	(43,419,217)	0	(29,468,623)	(29,468,623)	0	(13,950,594)	(13,950,594)
99	997062	Deferred Gas Exchange	0	(375,010)	(375,010)	0	(265,657)	(265,657)	0	(109,353)	(109,353)
99	997065	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
11	997073	Amortization of Unbilled Revenue Add-ins	(282,403)	0	(282,403)	(282,403)	0	(282,403)	0	0	0
4	997080	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
4	997081	Book Transportation Depreciation	0	1,471,614	1,471,614	0	998,784	998,784	0	472,830	472,830
4	997082	Deferred Compensation	0	27,795	27,795	0	19,667	19,667	0	8,128	8,128
4	997083	Meal Disallowances	0	108,975	108,975	0	77,109	77,109	0	31,866	31,866
2	997084	Paid Time Off	0	104,193	104,193	0	73,725	73,725	0	30,468	30,468
99	997098	Customer Uncollectibles	0	(290)	(290)	0	(192)	(192)	0	(98)	(98)
12	997101	Provision for Rate Refund	221,098	0	221,098	221,098	0	221,098	0	0	221,098
		Repairs 481 (a)	0	(26,611,300)	(26,611,300)	0	(17,988,707)	(17,988,707)	0	(8,622,593)	(8,622,593)
		TOTAL SCHEDULE M ADJUSTMENTS	9,753,258	(60,285,221)	(50,531,963)	6,881,101	(40,651,964)	(33,770,863)	2,872,157	(19,633,257)	(16,761,100)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.840%	29.160%
G-ALL	2	Number of Customers - AMA	100.000%	66.362%	33.638%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	68.823%	31.177%
G-ALL	11	Book Depreciation	100.000%	67.870%	32.130%
G-ALL	12	Net Gas Plant (before DFT) - AMA	100.000%	67.598%	32.402%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
DEFERRED INCOME TAX EXPENSE--GAS
 For Twelve Months Ended December 31, 2014
 Average of Monthly Averages Basis
 Ref/Basis Account Description

AVISTA UTILITIES

Report ID:
G-DTE-12A

	System	Washington	Idaho
14 410100	18,507,204	12,479,963	6,027,241
99 410100	1,056,623	556,927	499,696
	19,563,827	13,036,890	6,526,937
14 411100	(46,094)	(31,083)	(15,011)
99 411100	98,841	98,841	0
	52,747	67,758	(15,011)
	19,616,574	13,104,648	6,511,926

Total Deferred Federal Income Tax Expense

ALLOCATION RATIOS:

G-ALL	14	Net Allocated	Schedule M's - AMA	100.000%	67.433%	32.567%
G-ALL	99	Not Allocated		0.000%	0.000%	0.000%

1.00-20

12-001

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/Basic	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%

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 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
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,186,305	1,402,559	2,588,864	1,005,268	992,423	1,997,691	181,037	410,136	591,173
4	3031XX	Misc Intangible IT Plant (3031XX)	11,459	13,825,540	13,836,999	0	9,782,675	9,782,675	11,459	4,042,865	4,054,324
		TOTAL INTANGIBLE PLANT	1,197,764	15,228,099	16,425,863	1,005,268	10,775,098	11,780,366	192,496	4,453,001	4,645,497
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	466,806	466,806	0	330,685	330,685	0	136,121	136,121
1	351XXX	Structures & Improvements	0	1,546,111	1,546,111	0	1,095,265	1,095,265	0	450,846	450,846
1	352XXX	Wells	0	18,486,286	18,486,286	0	13,095,685	13,095,685	0	5,390,601	5,390,601
1	353000	Lines	0	1,044,478	1,044,478	0	739,908	739,908	0	304,570	304,570
1	354000	Compressor Station Equipment	0	11,673,275	11,673,275	0	8,269,348	8,269,348	0	3,403,927	3,403,927
1	355000	Measuring & Regulating Equipment	0	340,380	340,380	0	241,125	241,125	0	99,255	99,255
1	356000	Purification Equipment	0	403,713	403,713	0	285,990	285,990	0	117,723	117,723
1	357000	Other Equipment	0	1,661,011	1,661,011	0	1,176,660	1,176,660	0	484,351	484,351
		TOTAL UNDERGROUND STORAGE PLANT	0	35,622,060	35,622,060	0	25,234,666	25,234,666	0	10,387,394	10,387,394
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,682	0	88,682	64,012	0	64,012	24,670	0	24,670
6	374400	Land & Land Rights	171,022	0	171,022	107,887	0	107,887	63,135	0	63,135
6	375000	Structures & Improvements	836,952	16,981	853,933	567,732	11,687	579,419	269,220	5,294	274,514
6	376000	Mains	254,528,604	2,512,521	257,041,125	167,902,420	1,729,192	169,631,612	86,626,184	783,329	87,409,513
6	378000	Measuring & Reg Station Equip-General	5,309,502	86,457	5,395,959	3,220,561	59,502	3,280,063	2,088,941	26,955	2,115,896
6	379000	Measuring & Reg Station Equip-City Gate	6,119,613	0	6,119,613	1,890,764	0	1,890,764	4,228,849	0	4,228,849
6	380000	Services	168,571,278	0	168,571,278	115,389,438	0	115,389,438	53,181,840	0	53,181,840
6	381000	Meters	66,682,802	0	66,682,802	44,476,338	0	44,476,338	22,206,464	0	22,206,464
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,130,687	0	3,130,687	2,474,572	0	2,474,572	656,115	0	656,115
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	505,439,142	2,615,959	508,055,101	336,093,724	1,800,381	337,894,105	169,345,418	815,578	170,160,996
GENERAL PLANT											
4	389XXX	Land & Land Rights	671,090	849,987	1,521,077	577,703	601,434	1,179,137	93,387	248,553	341,940
4	390XXX	Structures & Improvements	4,897,428	17,661,835	22,559,263	3,688,276	12,497,161	16,185,437	1,209,152	5,164,674	6,373,826
4	391XXX	Office Furniture & Equipment	12,436	10,090,052	10,102,488	3,755	7,139,519	7,143,274	8,681	2,950,533	2,959,214
4	392XXX	Transportation Equipment	8,322,168	1,924,770	10,246,938	6,353,476	1,361,929	7,715,405	1,968,692	562,841	2,531,533
4	393000	Stores Equipment	152,605	506,437	659,042	114,596	358,345	472,941	38,009	148,092	186,101
4	394000	Tools, Shop & Garage Equipment	2,510,891	3,594,815	6,105,706	2,044,708	2,543,619	4,588,327	466,183	1,051,196	1,517,379

1.00-22

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

AVISTA UTILITIES

Report ID:
G-PLT-12A

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	61,880	276,287	338,167	46,669	195,495	242,164	15,211	80,792	96,003
4	396XXX	Power Operated Equipment	3,731,227	1,098,009	4,829,236	2,770,361	776,929	3,547,290	960,866	321,080	1,281,946
4	397XXX	Communications Equipment	2,189,337	7,694,956	9,884,293	787,592	5,444,797	6,232,389	1,401,745	2,250,159	3,651,904
4	398000	Miscellaneous Equipment	1,065	115,282	116,347	1,065	81,571	82,636	0	33,711	33,711
		TOTAL GENERAL PLANT	22,550,127	43,812,430	66,362,557	16,388,201	31,000,799	47,389,000	6,161,926	12,811,631	18,973,557
		TOTAL PLANT IN SERVICE	529,187,033	97,278,548	626,465,581	353,487,193	68,810,944	422,298,137	175,698,840	28,467,604	204,167,444
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,200,354)	(13,200,354)	0	(9,351,131)	(9,351,131)	0	(3,849,223)	(3,849,223)
G-ADEP		Distribution Plant	(171,088,200)	(1,513,623)	(172,601,823)	(113,752,832)	(1,041,721)	(114,794,553)	(57,335,368)	(471,902)	(57,807,270)
G-ADEP		General Plant	(6,356,081)	(12,565,631)	(18,921,712)	(3,965,551)	(8,891,189)	(12,856,740)	(2,390,530)	(3,674,442)	(6,064,972)
		TOTAL ACCUMULATED DEPRECIATION	(177,444,281)	(27,279,608)	(204,723,889)	(117,718,383)	(19,284,041)	(137,002,424)	(59,725,898)	(7,995,567)	(67,721,465)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(153,383)	(106,169)	(259,552)	(104,325)	(75,123)	(179,448)	(49,058)	(31,046)	(80,104)
G-AAAMT		Misc. IT Intangible Plant - 3031XX	0	(6,163,146)	(6,163,146)	0	(4,360,919)	(4,360,919)	0	(1,802,227)	(1,802,227)
G-AAAMT		Underground Storage	0	(239,746)	(239,746)	0	(169,836)	(169,836)	0	(69,910)	(69,910)
G-AAAMT		General Plant - 390200, 396200	(4,612)	(40,096)	(44,708)	(3,643)	(28,371)	(32,014)	(969)	(11,725)	(12,694)
		TOTAL ACCUMULATED AMORTIZATION	(157,995)	(6,549,157)	(6,707,152)	(107,968)	(4,634,249)	(4,742,217)	(50,027)	(1,914,908)	(1,964,935)
		TOTAL ACCUMULATED DEPR/AMORT	(177,602,276)	(33,828,765)	(211,431,041)	(117,826,351)	(23,918,290)	(141,744,641)	(59,775,925)	(9,910,475)	(69,686,400)
		NET GAS UTILITY PLANT before DFIT	351,584,757	63,449,783	415,034,540	235,660,842	44,892,654	280,553,496	115,923,915	18,557,129	134,481,044
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant in Service	0	(70,126,229)	(70,126,229)	0	(47,403,928)	(47,403,928)	0	(22,722,301)	(22,722,301)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(14,971,550)	(14,971,550)	0	(10,580,122)	(10,580,122)	0	(4,391,428)	(4,391,428)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(108,306)	(108,306)	0	(76,635)	(76,635)	0	(31,671)	(31,671)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,073,606)	(1,073,606)	0	(725,736)	(725,736)	0	(347,870)	(347,870)
		TOTAL ACCUMULATED DFIT	0	(86,279,691)	(86,279,691)	0	(58,786,421)	(58,786,421)	0	(27,493,270)	(27,493,270)
		NET GAS UTILITY PLANT	351,584,757	(22,829,908)	328,754,849	235,660,842	(13,893,767)	221,767,075	115,923,915	(8,936,141)	106,987,774

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Terms Purchased	100.000%	68.823%	31.177%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.598%	32.402%

1.00-23

1.00-24

AVISTA UTILITIES

RESULTS OF OPERATIONS
ADJUSTMENTS TO NET GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2014
 Average of Monthly Averages Basis
 Ref/Basis Account Description

Report ID:
G-APL-12A

G-PLT	NET GAS PLANT IN SERVICE	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		351,584,757	(22,829,908)	328,754,849	235,660,842	(13,893,767)	221,767,075	115,923,915	(8,936,141)	106,987,774
OTHER ADJUSTMENTS:										
4	253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,059,886	4,059,886	0	1,671,178	1,671,178
1	164100 Gas Inventory--Jackson Prairie	0	15,107,627	15,107,627	0	10,702,243	10,702,243	0	4,405,384	4,405,384
4	252000 Customer Advances	(78,565)	51	(78,514)	(11,804)	36	(11,768)	(66,761)	15	(66,746)
99	235199 Customer Deposits	(467,098)	0	(467,098)	(467,098)	0	(467,098)	0	0	0
C-WKC	Working Capital	0	1,432,901	1,432,901	0	0	0	0	1,432,901	1,432,901
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(545,663)	22,271,643	21,725,980	(478,902)	14,762,165	14,283,263	(66,761)	7,509,478	7,442,717
	NET RATE BASE	351,039,094	(558,265)	350,480,829	235,181,940	868,398	236,050,338	115,857,154	(1,426,663)	114,430,491

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.0000%	70.840%	29.160%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%	70.758%	29.242%
G-ALL	99	Not Allocated	0.0000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS-NORTH DEPRECIATION EXPENSE
 For Twelve Months Ended December 31, 2014
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
 G-DEPX-12A

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Electric Production										
Steam (ED-AN)	7,783,468	7,783,468								
Hydro (ED-AN)	8,250,380	8,250,380								
Other (ED-AN)	9,350,009	9,350,009								
Total Electric Production	25,383,857	25,383,857								
Electric Transmission										
ED-AN	10,392,803	10,392,803								
Total Electric Transmission	10,392,803	10,392,803								
Electric Distribution										
ED-AN	486	486								
ED-ID	14,470,152	14,470,152								
ED-WA	23,859,625	23,859,625								
Total Electric Distribution	38,330,263	38,330,263								
Gas Underground Storage										
GD-AN	567,450	567,450								
GD-OR	113,979	113,979								
Total Gas Underground Storage	681,429	681,429								
Gas Distribution										
GD-AN	63,455	63,455								
GD-ID	4,184,948	4,184,948								
GD-WA	8,475,034	8,475,034								
GD-OR	4,953,567	4,953,567								
Total Gas Distribution	17,677,004	17,677,004								
General Plant										
ED-AN	2,667,935	2,667,935								
ED-ID	158,125	158,125								
ED-WA	1,018,621	1,018,621								
CD-AA	14,356,669	10,294,869	1,276,021							
CD-AN	704,250	553,829	150,421							
CD-ID	283,360	222,837	60,523							
CD-WA	171,187	134,623	36,564							
GD-AA	201,052	138,187	62,865							
GD-AN	32,973	32,973								
GD-ID	48,040	48,040								
GD-WA	218,581	218,581								
GD-OR	236,546	236,546								
Total General Plant	20,097,339	14,990,839	3,531,068	1,575,432						
Total Depreciation Expense	112,562,695	89,097,762	16,821,955	6,642,978						
Allocation Ratios:										
Service -		Electric	Gas-North	Gas-South	Jurisdiction -					
					Washington					

1.0025

1.00-26

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

AVISTA UTILITIES

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

AVISTA UTILITIES

Report ID:
G-AMTX-12A

RESULTS OF OPERATIONS
GAS-NORTH 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	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Production/Transmission										
Franchises (302000)	918,401	918,401								
Misc Intangible PIt (303000)	178,756	178,756								
Total Production/Transmission	1,097,157	1,097,157								
Distribution										
Franchises (302000)	24,153	24,153								
Misc Intangible PIt (303000)	2,844	2,844								
Total Distribution	26,997	26,997								
General Plant - 303000										
7,4	457,777	326,350	90,740	40,687	90,740	64,206	64,206	26,534	26,534	
9,4	9,729	7,651	2,078		2,078	1,470	1,470	608	608	
	4,058	4,058	4,058		4,058			4,058	4,058	
GD-WA	24,546	24,546	24,546		24,546					
GD-OR	8,013			8,013						
Total General Plant - 303000	504,123	334,001	121,422	48,700	121,422	65,676	90,222	27,142	31,200	
Miscellaneous IT Intangible Plant - 3031XX										
7,4	11,270,394	8,094,664	2,234,017	1,001,713	2,234,017	1,580,746	1,580,746	663,271	663,271	
9,4	9,827	7,807	2,120		2,120	1,500	1,500	620	620	
	10,730	8,438	2,292		2,292			2,292	2,292	
ED-AN	202,991	202,991								
ED-ID	4,747	4,747								
ED-WA	811,143	811,143	304,210	138,393	304,210	215,253	215,253	88,957	88,957	
GD-AA	442,603		1,775		1,775	1,256	1,256	519	519	
GD-AN	1,775									
GD-OR	250			250						
Total Miscellaneous IT Intangible Plant - 3031XX	12,754,560	9,069,790	2,544,414	1,140,356	2,544,414	1,798,755	1,798,755	743,367	745,659	
Gas Underground Storage										
1	227		227		227	161	161	66	66	
Total Gas Underground Storage	227	227	227	227	227	161	161	66	66	
General Plant - 390200, 396200										
7,4	28,856	20,571	5,720	2,565	5,720	4,047	4,047	1,673	1,673	
4	9,940	9,940								
GD-OR	2,355			2,355						
Total General Plant- 390200, 396200	41,151	30,511	5,720	4,920	5,720	4,047	4,047	1,673	1,673	
Total Amortization Expense	14,424,215	10,558,456	2,671,783	1,193,976	30,896	2,640,987	2,671,783	6,350	772,248	778,598

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	70.840%	29.160%
8 Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	70.756%	29.242%
9 Elec/Gas North 4-Factor	78.641%	21.359%	0.000%			

1.00-27

AVISTA UTILITIES

RESULTS OF OPERATIONS
 GAS-NORTH ACCUMULATED DEPRECIATION
 For Twelve Months Ended December 31, 2014
 Average of Monthly Averages Basis

Report ID:
 G-ADEP-12A

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Electric Production										
Steam (ED-AN)	(287,167,234)	(287,167,234)								
Hydro (ED-AN)	(126,901,439)	(126,901,439)								
Other (ED-AN)	(88,992,079)	(88,992,079)								
Total Electric Production	(503,060,752)	(503,060,752)								
Electric Transmission										
ED-AN	(191,420,994)	(191,420,994)								
Total Electric Transmission	(191,420,994)	(191,420,994)								
Electric Distribution										
ED-AN	611	611								
ED-ID	(158,170,550)	(158,170,550)								
ED-WA	(252,722,791)	(252,722,791)								
Total Electric Distribution	(410,892,730)	(410,892,730)								
Gas Underground Storage										
1 GD-AN	(13,200,354)	(13,200,354)	(571,780)							
GD-OR	(571,780)		(571,780)							
Total Gas Underground Storage	(13,772,134)	(13,200,354)	(571,780)							
Gas Distribution										
6 GD-AN	(1,513,623)	(1,513,623)	(1,513,623)							
GD-ID	(57,335,368)	(57,335,368)	(57,335,368)							
GD-WA	(113,752,832)	(113,752,832)	(113,752,832)							
GD-OR	(90,659,565)	(90,659,565)	(90,659,565)							
Total Gas Distribution	(263,261,388)	(172,601,823)	(90,659,565)							
General Plant										
ED-AN	(37,775,596)	(37,775,596)								
ED-ID	(6,499,400)	(6,499,400)								
ED-WA	(13,848,853)	(13,848,853)								
7,4 CD-AA	(37,496,426)	(7,432,542)	(3,332,682)							
9,4 CD-AN	(11,102,632)	(2,371,411)	(2,371,411)							
9 CD-ID	(4,961,429)	(1,059,712)	(1,059,712)							
9 CD-WA	(2,399,813)	(512,576)	(512,576)							
8,4 GD-AA	(1,567,004)	(1,077,033)	(1,077,033)							
4 GD-AN	(1,684,645)	(1,684,645)	(1,684,645)							
GD-ID	(1,330,818)	(1,330,818)	(1,330,818)							
GD-WA	(3,452,975)	(3,452,975)	(3,452,975)							
GD-OR	(4,035,238)	(4,035,238)	(4,035,238)							
Total General Plant	(126,154,829)	(99,375,226)	(7,857,891)							
Total Accumulated Depreciation	(1,508,562,827)	(1,204,749,702)	(99,089,236)							

1.00-29

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION		G-ADEP-12A
For Twelve Months Ended December 31, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	System Contract Demand	70.840%	29.160%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	70.758%	29.242%
9	Elec/Gas North 4-Factor	78.641%	21.358%	0.000%	6	Actual Therms Purchased	68.823%	31.177%

AVISTA UTILITIES

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended December 31, 2014
 Average of Monthly Averages Basis

Report ID:
G-AAAMT-12A

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Production/Transmission										
Franchises (302000)	(7,845,353)	(7,845,353)								
Misc Intangible Pit (303000)	(786,883)	(786,883)								
Total Production/Transmission	(8,632,236)	(8,632,236)								
Distribution										
Franchises (302000)	(109,006)	(109,006)								
Misc Intangible Pit (303000)	(26,610)	(26,610)								
Total Distribution	(135,616)	(135,616)								
General Plant - 303000										
7,4	(468,037)	(333,664)	(92,774)	(41,599)	(92,774)	(65,645)	(27,129)	(65,645)	(27,129)	
9,4	(62,716)	(49,321)	(13,395)		(13,395)	(9,478)	(3,917)	(9,478)	(3,917)	
	(49,058)	(49,058)	(49,058)		(49,058)	(49,058)	(49,058)	(49,058)	(49,058)	
GD-WA	(104,325)	(104,325)	(104,325)		(104,325)	(104,325)		(104,325)		
GD-OR	(60,453)	(60,453)	(60,453)		(60,453)					
Total General Plant - 303000	(744,569)	(382,985)	(259,552)	(102,052)	(153,383)	(106,169)	(75,123)	(104,325)	(49,058)	(31,046)
Miscellaneous IT Intangible Plant - 3031XX										
7,4	(26,036,967)	(18,561,753)	(5,161,048)	(2,314,166)	(5,161,048)	(3,651,854)	(1,509,194)	(3,651,854)	(1,509,194)	
9,4	(11,398)	(8,963)	(2,435)		(2,435)	(1,723)	(712)	(1,723)	(712)	
9	(12,964)	(10,195)	(2,769)		(2,769)					
ED-AN	(534,922)	(534,922)	(534,922)		(534,922)					
ED-ID	(10,866)	(10,866)	(10,866)		(10,866)					
ED-WA	(1,289,629)	(1,289,629)	(1,289,629)		(1,289,629)					
GD-AA	(1,439,225)	(1,439,225)	(1,439,225)		(1,439,225)					
GD-AN	(10,455)	(10,455)	(10,455)		(10,455)					
GD-OR	(1,109)	(1,109)	(1,109)		(1,109)					
Total Miscellaneous IT Intangible Plant - 3031	(29,347,535)	(20,416,328)	(6,165,915)	(2,765,292)	(6,163,146)	(4,360,919)	(1,802,227)	(4,360,919)	(1,802,227)	(1,804,996)
Gas Underground Storage										
1	(239,746)	(239,746)	(239,746)		(239,746)	(169,836)	(69,910)	(239,746)	(169,836)	(69,910)
Total Gas Underground Storage	(239,746)	(239,746)	(239,746)		(239,746)	(169,836)	(69,910)	(239,746)	(169,836)	(69,910)
General Plant - 390200, 396200										
7,4	(202,277)	(144,203)	(40,096)	(17,978)	(40,096)	(28,371)	(11,725)	(40,096)	(28,371)	(11,725)
9	(4,537)	(3,568)	(969)		(969)			(969)		(969)
9	(8,332)	(6,552)	(1,780)		(1,780)			(1,780)		
4	(58,968)	(58,968)	(58,968)		(58,968)			(58,968)		
ED-WA	(110,678)	(110,678)	(110,678)		(110,678)			(110,678)		
GD-WA	(1,863)	(1,863)	(1,863)		(1,863)			(1,863)		
GD-OR	(40,034)	(40,034)	(40,034)		(40,034)					
Total General Plant - 390200, 396200	(426,689)	(323,965)	(44,708)	(58,012)	(4,612)	(28,371)	(3,643)	(44,708)	(969)	(11,725)
Total Accumulated Amortization	(39,526,411)	(29,891,134)	(6,709,921)	(2,925,356)	(157,995)	(6,549,157)	(107,968)	(4,634,249)	(50,027)	(1,914,908)

1.00-31



AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-12A
For Twelve Months Ended December 31, 2014		
Average of Monthly Averages Basis		
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%

29,160%
29,242%

70.840%
70.756%

System Contract Demand
Jurisdictional 4-Factor Ratio

1
4

8.888%
31.268%
0.000%

19.822%
68.732%
21.359%

1.00-32

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

AVISTA UTILITIES
 Gas-North 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-CR	Allocated	Total	
389XXX Land & Land Rights												
99		ED-WA / ID / AN	13,611	362,279	22,774	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	734,580	0	734,580
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	2,828,060	0	0	786,335	786,335	0	0	352,585
9		CD-WA / ID / AN	370,172	343,838	234,362	100,539	93,387	63,653	257,579	0	0	0
		TOTAL ACCOUNT	383,783	706,117	3,085,196	577,703	93,387	849,988	1,521,078	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	0
99		GD-WA / ID / AN	0	0	0	2,198,204	0	0	2,198,204	0	0	0
99		GD-OR / AS	0	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	0
7		CD-AA	0	0	56,479,797	0	0	15,704,061	16,704,061	0	0	0
9		CD-WA / ID / AN	5,486,246	4,451,937	7,208,250	1,490,072	1,209,152	1,957,773	4,656,997	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	22,559,262	3,619,033	7,041,555	10,650,588
391XXX Office Furniture & Equipment												
99		ED-WA / ID / AN	3,031,751	14,649	5,870,648	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	354,936	354,936	0	161,470	161,470
7		CD-AA	0	0	34,916,980	0	0	9,708,576	9,708,576	0	4,353,235	4,353,235
9		CD-WA / ID / AN	13,824	31,962	73,236	3,755	8,681	19,891	32,327	0	0	0
		TOTAL ACCOUNT	3,045,575	46,611	40,860,863	3,755	8,681	10,090,053	10,102,469	0	4,514,705	4,514,705
392XXX Transportation Equipment												
99		ED-WA / ID / AN	12,815,556	4,280,309	8,923,191	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	5,935,735	1,744,906	1,315,587	8,996,228	0	0	0
99		GD-OR / AS	0	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	0
7		CD-AA	0	0	389,800	0	0	108,383	108,383	0	48,598	48,598
9		CD-WA / ID / AN	1,538,066	823,952	1,843,879	417,741	223,786	500,800	1,142,327	0	0	0
		TOTAL ACCOUNT	14,353,602	5,104,261	11,156,870	6,353,476	1,968,692	1,924,770	10,246,938	2,866,219	48,598	2,914,817

1.00-33

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

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-GPL-12A

Ref/Bask Account Description	Total	ELECTRIC			GAS NORTH			OREGON GAS		
		Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-OR	Allocated	Total
393000 Stores Equipment										
99 ED-WA / ID / AN	395,329	10,739	14,745	369,845	0	0	0	0	0	0
99 GD-WA / ID / AN	84,271	0	0	0	84,271	0	0	0	0	0
99 GD-OR / AS	57,227	0	0	0	0	0	57,227	0	0	57,227
8 GD-AA	0	0	0	0	0	0	0	0	0	0
7 CD-AA	0	0	0	0	0	0	0	0	0	0
9 CD-WA / ID / AN	2,691,002	111,651	139,945	1,864,635	30,325	38,009	506,437	0	0	0
TOTAL ACCOUNT	3,227,829	122,390	154,690	2,234,480	114,596	38,009	506,437	57,227	0	57,227
394000 Tools, Shop, & Garage Equipment										
99 ED-WA / ID / AN	3,038,288	1,016,043	314,896	1,707,349	0	0	0	0	0	0
99 GD-WA / ID / AN	2,820,345	0	0	0	2,035,904	401,656	382,785	0	0	0
99 GD-OR / AS	881,758	0	0	0	0	0	0	881,758	0	881,758
8 GD-AA	1,937,121	0	0	0	0	0	1,331,422	0	605,699	605,699
7 CD-AA	9,206,441	0	0	6,563,272	0	0	1,824,901	0	818,268	818,268
9 CD-WA / ID / AN	604,134	32,413	237,579	205,105	8,803	64,527	55,707	0	0	0
TOTAL ACCOUNT	18,488,087	1,048,456	552,475	8,475,726	2,044,707	466,183	3,594,815	881,758	1,423,967	2,305,725
395000 Laboratory Equipment										
99 ED-WA / ID / AN	746,020	179,772	58,144	508,104	0	0	0	0	0	0
99 GD-WA / ID / AN	143,056	0	0	0	45,287	14,770	82,999	0	0	0
99 GD-OR / AS	135,374	0	0	0	0	0	0	135,374	0	135,374
8 GD-AA	148,376	0	0	0	0	0	101,982	0	46,394	46,394
7 CD-AA	355,663	0	0	253,552	0	0	70,500	0	31,611	31,611
9 CD-WA / ID / AN	105,953	5,089	1,624	79,610	1,382	441	20,807	0	0	0
TOTAL ACCOUNT	1,634,442	184,861	59,768	838,266	46,668	15,211	276,288	135,374	78,005	213,379

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

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-GPL-12A

Ref/Basis	Account Description	ELECTRIC			GAS NORTH			OREGON GAS		
		Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-OR	Allocated	Total
396XXX	Power Operated Equipment									
99	ED-WA / ID / AN	17,139,967	10,349,947	9,201,892	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	2,700,552	850,185	830,494	0	0	4,381,231
99	GD-OR / AS	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	401,577	0	0	111,657	0	0	111,657
9	CD-WA / ID / AN	257,028	407,513	573,843	69,809	110,681	155,857	0	50,066	336,347
	TOTAL ACCOUNT	17,396,995	10,757,460	10,177,312	2,770,361	960,866	1,098,008	43,834	50,066	4,829,235
397XXX	Communication Equipment									
99	ED-WA / ID / AN	10,099,120	3,502,338	41,362,463	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	674,864	535,943	89,526	0	0	1,300,333
99	GD-OR / AS	0	0	0	0	0	0	1,163,316	0	1,163,316
8	GD-AA	0	0	0	0	0	682,462	0	310,470	682,462
7	CD-AA	0	0	18,666,412	0	0	5,190,147	0	2,327,214	5,190,147
9	CD-WA / ID / AN	415,051	3,187,768	6,380,015	112,728	865,802	1,732,821	0	0	2,711,351
	TOTAL ACCOUNT	10,514,171	6,690,106	66,408,880	787,592	1,401,745	7,694,956	1,163,316	2,637,684	9,894,293
398000	Miscellaneous Equipment									
99	ED-WA / ID / AN	0	2,299	69,249	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	410,778	0	0	114,216	0	51,213	114,216
9	CD-WA / ID / AN	3,921	0	3,926	1,065	0	1,066	0	0	2,131
	TOTAL ACCOUNT	3,921	2,299	483,953	1,065	0	115,282	2,367	51,213	116,347
	TOTAL GENERAL PLANT	53,494,344	30,663,032	211,152,575	16,368,200	6,161,926	43,812,431	9,503,708	16,198,378	66,362,557

ALLOCATION RATIOS:

G-ALL 7	Elec/Gas North/Oregon 4-Factor	100.0000%	71.290%	19.822%	8.888%
G-ALL 8	Gas North/Oregon 4-Factor	100.0000%	0.000%	68.732%	31.268%
G-ALL 9	Elec/Gas North 4-Factor	100.0000%	78.641%	21.359%	0.000%
G-ALL 99	Not Allocated	0.0000%	0.000%	0.000%	0.000%

1.00-34

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

AVISTA UTILITIES
 Gas-North Copy

Report ID:
C-IPL-12A

Ref/Basis	Account	Description	ELECTRIC			GAS NORTH			OREGON GAS						
			Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-OR	Allocated	Total				
		TOTAL													
303000		Intangible Plant			7,057,715										
99		ED-WA / ID / AN	153,179	0	6,904,536	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	1,005,268	181,037	0	1,186,305	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	423,076	0	0	0	0	0	423,076
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	4,895,246	0	0	1,361,111	1,361,111	0	0	0	0	0	610,309
9		CD-WA / ID / AN	0	0	152,609	0	0	41,449	41,449	0	0	0	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	0	0	0	1,033,385
303100		Misc Intangible Plant--Mainframe Software			5,285,004										
99		ED-WA / ID / AN	4,058,654	23,524	1,202,826	0	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	0
99		GD-OR / AS	0	0	0	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	0	0	700,030
7		CD-AA	0	0	40,830,132	0	0	11,352,712	11,352,712	0	0	0	0	0	5,090,450
9		CD-WA / ID / AN	0	42,189	39,412	81,601	11,459	10,704	22,163	0	0	0	0	0	0
		TOTAL ACCOUNT	4,058,654	65,713	42,072,370	46,186,737	11,459	12,902,183	12,913,652	0	5,790,480	0	0	0	5,790,480
303110		Misc Intangible Plant--PC Software			11,871										
99		ED-WA / ID / AN	0	0	11,871	11,871	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	11,526	11,526	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	1,231	0	0	1,231
8		GD-AA	0	0	0	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	0	0	0	408,851
8		CD-WA / ID / AN	0	0	0	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	0	0	0	410,082
TOTAL			4,211,833	65,713	57,316,000	61,593,546	192,496	15,228,099	16,425,863	424,307	6,809,840	0	0	0	7,233,947

ALLOCATION RATIOS:

Account	Description	ED-WA	GD-WA	GD-OR	GD-AA	CD-AA	CD-WA	ED-ID	GD-ID	GD-OR	GD-AA	CD-AA	ED-OR	GD-OR	GD-AA	CD-AA
G-ALL 7	Elec/Gas North/Oregon 4-Factor	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
G-ALL 8	Gas North/Oregon 4-Factor	0.000%	78.641%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
G-ALL 9	Elec/Gas North 4-Factor	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

1.00-35

1.00-34

AVISTA UTILITIES

Gas-North Copy

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

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

AVISTA UTILITIES

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 Report ID:
C-WKC-12A
 For Twelve Months Ended December 31, 2014
 Average of Monthly Averages Basis

Gas-North Copy

Ref/Basis Account Description	SYSTEM *****				Total	***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
	Washington	Idaho	Oregon	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	2,509,969	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
99 163999 INVESTOR-SUPPLIED WORKING CAPITAL	25,401,795			25,401,795		25,401,795		0		0
TOTAL	45,637,863	9,709,104	2,197,179	57,544,146	25,401,795	8,276,203	0	1,432,901	0	2,197,179

ALLOCATION RATIOS:

1	Production/Transmission Ratio	Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.290%	19.822%	8.888%	35.290%	29.242%	100.000%
99	Not Allocated				32.100%		

(10)

AVISTA UTILITIES
WASHINGTON NATURAL GAS RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2014
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred FIT Rate Base
	Adjustment Number	1.01
	Workpaper Reference	G-DFIT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	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	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	(40)
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 40
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	4,134 ✓
42	Net Plant After DFIT	4,134
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ 4,134

1.01-1

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

		<u>Alloc Basis</u>	<u>Gas System</u>	<u>Washington</u>	<u>Idaho</u>
ACCELERATED TAX DEPRECIATION					
Gas North	Intangible	4	(296,890)	(210,073)	(86,817)
	UG Storage	1	(3,848,461)	(2,726,250)	(1,122,211)
	Distribution	12	(54,888,189)	(37,103,318)	(17,784,871)
	General (Direct)	13	(2,436,223)	(1,773,351)	(662,872)
General/Intangible	CD AA	4	(16,900,713)	(11,958,607)	(4,942,107)
General/Intangible	CD AN	12	(115,847)	(78,310)	(37,537)
Total Plant DFIT			(78,486,323)	(53,849,909)	(24,636,414)
AFUDC - CWIP Intangibles		4	(108,306)	(76,635)	(31,671)
FMB & MTN Redeemed		12	(1,073,605)	(725,736)	(347,870)
Total Other Deferred FIT			(1,181,912)	(802,371)	(379,541)
Total Deferred FIT			✓ (H) (79,668,235)	(54,652,280)	(25,015,955)
Amount in Results			(86,279,691)	(58,786,421)	(27,493,270)
Adjustment			6,611,456	(K) 4,134,141	2,477,315
Allocation Notes:					
System Contract Demand		1	100.000%	70.840%	29.160%
Jurisdictional four-factor		4	100.000%	70.758%	29.242%
Net gas plant - AMA		12	100.000%	67.598%	32.402%
Net gas general plant - AMA		13	100.000%	72.791%	27.209%

Source of Allocation Factors: Results of Operations Report G-PLT-12A
 (1) Source: Results of Operations (G-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		<u>(496,362,342)</u>	<u>(377,826,485)</u>	<u>(78,486,324)</u>	<u>(40,049,534)</u>
Average of Monthly Averages		✓ (A)			
CDA Lake Settlement	283382 ED AN	B (12,235,377)	(12,235,377)		
CDA Lake Settlement - Costs	283333 ED AN	C 363,862	363,862		
Colstrip PCB	283200 ED AN	D (252,358)	(252,358)		
AFUDC - CWIP Intangibles	283750 CD AA	E (546,395)	(389,525)	(108,306)	(48,564)
FMB & MTN Redeemed	283850 CD AA	F (5,416,231)	(3,861,231)	(1,073,605)	(481,395)
Total Other Deferred FIT		<u>(18,086,499)</u>	<u>(16,374,629)</u>	<u>(1,181,912)</u>	<u>(529,958)</u>
Total Deferred FIT		<u>(514,448,841)</u>	<u>(394,201,114)</u>	<u>(79,668,235)</u>	<u>(40,579,492)</u>
			G	✓ (H)	

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
	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)	(66,047,312)	(37,336,922)	(446,528,539)				(446,528,539)
201401	(43,455,066)	(5,555,555)	(49,010,621)	(49,010,621)	(1,968,195)	(299,342,392)	(66,319,417)	(37,553,111)	(454,193,737)				(454,193,737)
201402	(43,852,966)	(11,111,110)	(54,964,076)	(54,964,076)	(1,973,357)	(300,560,680)	(66,591,523)	(37,769,300)	(461,858,936)				(461,858,936)
201403	(43,178,039)	(16,666,665)	(59,844,704)	(59,844,704)	(1,977,492)	(300,154,026)	(66,891,790)	(37,836,929)	(466,704,941)				(466,704,941)
201404	(43,218,330)	(22,222,220)	(65,440,550)	(65,440,550)	(1,982,311)	(300,830,666)	(67,173,283)	(38,003,598)	(473,430,408)				(473,430,408)
201405	(43,258,621)	(27,777,775)	(71,036,396)	(71,036,396)	(1,987,130)	(301,507,306)	(67,454,776)	(38,170,267)	(480,155,875)				(480,155,875)
201406	(43,298,912)	(33,333,330)	(76,632,242)	(76,632,242)	(1,992,129)	(302,097,385)	(67,663,308)	(37,949,521)	(486,334,585)				(486,334,585)
201407	(43,339,203)	(38,888,885)	(82,228,088)	(82,228,088)	(1,997,128)	(302,816,602)	(68,000,978)	(38,116,190)	(493,158,986)				(493,158,986)
201408	(43,379,494)	(44,444,440)	(87,823,934)	(87,823,934)	(2,002,127)	(303,535,819)	(68,338,648)	(38,282,659)	(499,983,387)				(499,983,387)
201409	(45,687,514)	(50,000,000)	(95,687,514)	(95,687,514)	(2,007,126)	(323,633,554)	(74,874,862)	(42,556,229)	(538,759,285)				(538,759,285)
201410	(45,727,805)	(50,000,000)	(95,727,805)	(95,727,805)	(2,012,125)	(324,352,771)	(75,212,532)	(42,722,898)	(540,028,131)				(540,028,131)
201411	(45,768,096)	(50,000,000)	(95,768,096)	(95,768,096)	(2,017,124)	(325,071,988)	(75,550,202)	(42,889,567)	(541,296,977)				(541,296,977)
201412	(49,809,915)	-	(49,809,915)	(49,809,915)	(2,020,864)	(389,834,133)	(90,260,064)	(50,290,471)	(582,215,447)				(582,215,447)
AMA	(44,216,465)	(29,166,665)	(73,383,130)	(73,383,130)	(1,992,349)	(310,656,859)	(70,185,417)	(39,638,681)	(495,856,436)				(495,856,436)
True-up	(11,879,272)	-	(11,879,272)	(11,879,272)	1,449,969	(5,959,526)	8,715,654	7,187,269	(505,906)				(505,906)
Adjusted AMA	(56,095,737)	(29,166,665)	(85,262,402)	(85,262,402)	(542,380)	(316,616,385)	(61,469,763)	(32,471,412)	(496,362,342)				(496,362,342)
Adjusted EOP	(61,689,187)	-	(61,689,187)	(61,689,187)	(570,895)	(395,793,659)	(81,544,410)	(43,123,202)	(582,721,353)				(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 tried-up its power tax and GL balances.

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

AVISTA UTILITIES

Report ID:
 G-PL T-12A

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,186,305	1,402,559	2,588,864	1,005,268	992,423	1,997,691	181,037	410,136	591,173
4	3031XX	Misc Intangible IT Plant (3031XX)	11,459	13,825,540	13,836,999	0	9,782,675	9,782,675	11,459	4,042,865	4,054,324
		TOTAL INTANGIBLE PLANT	1,197,764	15,228,099	16,425,863	1,005,268	10,775,098	11,780,366	192,496	4,453,001	4,645,497
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	466,806	466,806	0	330,685	330,685	0	136,121	136,121
1	351XXX	Structures & Improvements	0	1,546,111	1,546,111	0	1,095,265	1,095,265	0	450,846	450,846
1	352XXX	Wells	0	18,486,286	18,486,286	0	13,095,685	13,095,685	0	5,390,601	5,390,601
1	353000	Lines	0	1,044,478	1,044,478	0	739,908	739,908	0	304,570	304,570
1	354000	Compressor Station Equipment	0	11,673,275	11,673,275	0	8,269,348	8,269,348	0	3,403,927	3,403,927
1	355000	Measuring & Regulating Equipment	0	340,380	340,380	0	241,125	241,125	0	99,255	99,255
1	356000	Purification Equipment	0	403,713	403,713	0	285,990	285,990	0	117,723	117,723
1	357000	Other Equipment	0	1,661,011	1,661,011	0	1,176,660	1,176,660	0	484,351	484,351
		TOTAL UNDERGROUND STORAGE PLANT	0	35,622,060	35,622,060	0	25,234,666	25,234,666	0	10,387,394	10,387,394
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,682	0	88,682	64,012	0	64,012	24,670	0	24,670
6	374400	Land & Land Rights	171,022	0	171,022	107,887	0	107,887	63,135	0	63,135
6	375000	Structures & Improvements	836,952	16,981	853,933	567,732	11,687	579,419	269,220	5,294	274,514
6	376000	Mains	254,528,604	2,512,521	257,041,125	167,902,420	1,729,192	169,631,612	86,626,184	783,329	87,409,513
6	378000	Measuring & Reg Station Equip-General	5,309,502	86,457	5,395,959	3,220,561	59,502	3,280,063	2,088,941	26,955	2,115,896
6	379000	Measuring & Reg Station Equip-City Gate	168,571,278	0	168,571,278	1,890,764	0	1,890,764	4,228,849	0	4,228,849
6	380000	Services	66,682,802	0	66,682,802	44,476,338	0	44,476,338	53,181,840	0	53,181,840
6	381000	Meters	0	0	0	0	0	0	22,206,464	0	22,206,464
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,130,687	0	3,130,687	2,474,572	0	2,474,572	656,115	0	656,115
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	505,439,142	2,615,959	508,055,101	336,093,724	1,800,381	337,894,105	169,345,418	815,578	170,160,996
GENERAL PLANT											
4	389XXX	Land & Land Rights	671,090	849,987	1,521,077	577,703	601,434	1,179,137	93,387	248,553	341,940
4	390XXX	Structures & Improvements	4,897,428	17,661,835	22,559,263	3,688,276	12,497,161	16,185,437	1,209,152	5,164,874	6,373,826
4	391XXX	Office Furniture & Equipment	12,436	10,090,052	10,102,488	3,755	7,139,519	7,143,274	8,681	2,950,533	2,959,214
4	392XXX	Transportation Equipment	8,322,168	1,924,770	10,246,938	6,353,476	1,361,929	7,715,405	1,968,692	562,841	2,531,533
4	393000	Stores Equipment	152,605	506,437	659,042	114,596	358,345	472,941	38,009	148,092	186,101
4	394000	Tools, Shop & Garage Equipment	2,510,891	3,594,815	6,105,706	2,044,708	2,543,619	4,588,327	466,183	1,051,196	1,517,379
4	395000	Laboratory Equipment	61,880	276,287	338,167	46,669	195,495	242,164	15,211	80,792	96,003
4	396XXX	Power Operated Equipment	3,731,227	1,088,009	4,829,236	2,770,361	776,929	3,547,290	960,866	321,080	1,281,946
4	397XXX	Communications Equipment	2,189,337	7,694,956	9,884,293	787,592	5,444,797	6,232,389	1,401,745	2,250,159	3,651,904
4	398000	Miscellaneous Equipment	1,065	115,282	116,347	1,065	81,571	82,636	0	33,711	33,711
		TOTAL GENERAL PLANT	22,550,127	43,812,430	66,362,557	16,398,201	31,000,799	47,389,000	6,161,926	12,811,631	18,973,557

1.01-4

1,01-5

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	529,187,033	97,278,548	626,465,581	353,487,193	68,810,944	422,298,137	175,699,840	28,467,604	204,167,444
G-ADEP		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,200,354)	(13,200,354)	0	(9,351,131)	(9,351,131)	0	(3,849,223)	(3,849,223)
G-ADEP		Distribution Plant	(171,088,200)	(1,513,623)	(172,601,823)	(113,752,832)	(1,041,721)	(114,794,553)	(57,335,368)	(471,902)	(57,807,270)
G-ADEP		General Plant	(6,356,081)	(12,565,631)	(18,921,712)	(3,965,551)	(8,891,189)	(12,856,740)	(2,390,530)	(3,674,442)	(6,064,972)
		TOTAL ACCUMULATED DEPRECIATION	(177,444,281)	(27,279,608)	(204,723,889)	(117,718,383)	(19,284,041)	(137,002,424)	(59,725,898)	(7,995,567)	(67,721,465)
G-AAAMT		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(153,383)	(106,169)	(259,552)	(104,325)	(75,123)	(179,448)	(49,058)	(31,046)	(80,104)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(6,163,146)	(6,163,146)	0	(4,360,919)	(4,360,919)	0	(1,802,227)	(1,802,227)
G-AAAMT		Underground Storage	0	(239,746)	(239,746)	0	(169,836)	(169,836)	0	(69,910)	(69,910)
G-AAAMT		General Plant - 390200, 396200	(4,612)	(40,096)	(44,708)	(3,643)	(28,371)	(32,014)	(969)	(11,725)	(12,694)
		TOTAL ACCUMULATED AMORTIZATION	(157,995)	(6,549,157)	(6,707,152)	(107,968)	(4,634,249)	(4,742,217)	(50,027)	(1,914,908)	(1,964,935)
		TOTAL ACCUMULATED DEPR/AMORT	(177,602,276)	(33,828,765)	(211,431,041)	(117,826,351)	(23,918,290)	(141,744,641)	(59,775,925)	(9,910,475)	(69,686,400)
		NET GAS UTILITY PLANT before DFIT	351,584,757	63,449,783	415,034,540	235,660,842	44,892,654	280,553,496	115,923,915	18,557,129	134,481,044
12	282900	ACCUMULATED DFIT									
4, 12	282900	ADFIT - Gas Plant In Service	0	(70,126,229)	(70,126,229)	0	(47,403,928)	(47,403,928)	0	(22,722,301)	(22,722,301)
4	283750	ADFIT - Common Plant (282900 from C-DTX)	0	(14,971,550)	(14,971,550)	0	(10,580,122)	(10,580,122)	0	(4,391,428)	(4,391,428)
12	283850	ADFIT - Common Plant (283750 from C-DTX)	0	(108,306)	(108,306)	0	(76,635)	(76,635)	0	(31,671)	(31,671)
		ADFIT - Gas portion of Bond Redemptions	0	(1,073,606)	(1,073,606)	0	(725,736)	(725,736)	0	(347,870)	(347,870)
		TOTAL ACCUMULATED DFIT	0	(86,279,691)	(86,279,691)	0	(58,786,421)	(58,786,421)	0	(27,493,270)	(27,493,270)
		NET GAS UTILITY PLANT	351,584,757	(22,829,908)	328,754,849	235,660,842	(13,893,767)	221,767,075	115,923,915	(8,936,141)	106,987,774

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Terms Purchased	100.000%	68.823%	31.177%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.598%	32.402%

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred Debits & Credits
	Adjustment Number	1.02
	Workpaper Reference	G-DBC
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	1
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	1
26	OPERATING INCOME BEFORE FIT	(1)
	FEDERAL INCOME TAX	
27	Current Accrual	(0)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (1)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Jma



Adjustmen

Workpaper Ref. G-DDC-1

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

Description	APL Reference	Rate Base		UG-110877 Treatment	Exp Acct	Work paper Ref
		Normalized Balance	Balance Per Results			
Customer Advances	4	(11,762)	(11,768)	6 Test Year		
Customer Deposits	5	(467,098)	(467,098)	- Test Year	905000	G-DDC-10
Sub-Total Deferred Debits and Credits		(478,860)	(478,866)	6.00		
Gas Stored	2		4,059,886			
Gas Inventory	3		10,702,243			
Working Capital	6		-			
DSM Programs	7		-			
G-APL-12A Check total			14,283,263			

Normalized Expense	Expense Per Results	Adjustment
607	-	607
607	-	607.00

Rate Base Balances per Results are shown on Workpaper Ref. G-DDC-2

1.02-1

RF

Prep by: _____ 1st Review: JMO
 Date: 04-10-2015 Mgr. Review: _____

AVISTA UTILITIES

RESULTS OF OPERATIONS
ADJUSTMENTS TO NET GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2014
 Average of Monthly Averages Basis
 Ref/Basis Account Description

Report ID:
G-APL-12A

Ref/Basis Account Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total		
	Direct	Allocated	Direct	Allocated	Direct	Allocated			
G-PLT NET GAS PLANT IN SERVICE	351,584,757	(22,829,908)	328,754,849	235,660,842	(13,893,767)	221,767,075	115,923,915	(8,936,141)	106,987,774
OTHER ADJUSTMENTS:									
4 253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4 190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1 117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,059,886	4,059,886	0	1,671,178	1,671,178
1 164100 Gas Inventory--Jackson Prairie	0	15,107,627	15,107,627	0	10,702,243	10,702,243	0	4,405,384	4,405,384
4 252000 Customer Advances	(78,565)	51	(78,514)	(11,804)	36	(11,768)	(66,761)	15	(66,746)
99 235199 Customer Deposits	(467,098)	0	(467,098)	(467,098)	0	(467,098)	0	0	0
C-WKC Working Capital	0	1,432,901	1,432,901	0	0	0	0	1,432,901	1,432,901
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	(545,663)	22,271,643	21,725,980	(478,902)	14,762,165	14,283,263	(66,761)	7,509,478	7,442,717
NET RATE BASE	351,039,094	(558,265)	350,480,829	235,181,940	868,398	236,050,338	115,857,154	(1,426,663)	114,430,491

ALLOCATION RATIOS:

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

1.02-2

Prep by: *RF*

Date: 4/8/2015

Page 1 of 1

3) G-APL

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

CALCULATION OF AVERAGE OF MONTHLY AVERAGES:

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

PERIOD	TOTAL			ELECTRIC		GAS	
	Customer Advance Bal	Wash	Idaho	Wash	Idaho	Wash	Idaho
	252000	252000	252000	252000	252000	252000	252000
Dec 2013	CDAA (375)						
Dec 2014	0						
TOTAL	(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						
TOTAL	3,115						
Divide by 12	+12						
Ave Monthly Average	260	See allocation of unassigned customer advances worksheet.					
	226	104	59	42	21		

ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES:

WWP Elec	Distribution Plant	Percentage	Unassigned Advances Account 252000	
			Wash	Idaho
WA	842,794,720	40.14%	104	
ID	474,620,753	22.61%	59	
WWP Gas	0			
WA	337,894,105	16.09%	42	
ID	170,160,996	8.11%	21	
WPNG Gas	0			
OR	273,959,694	13.05%	34	
TOTAL	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 ED	(1,468,740)	(438,234)	(1,030,506)		
252000 GI	(78,566)			(11,804)	(66,762)
TOTALS	(\$1,547,080)	(\$438,130)	(\$1,030,447)	(\$11,762)	(\$66,741)

Prep by: AST Ist Review: JMA
 Date: 4/8/2015 Mgr. Review: JMA

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
			-516,366.56

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
			113,968.74

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
			-3,368.00

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
			0.00

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
			375.00

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

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>
TOTAL		<u>\$2,186,888.64</u>

For Commission Basis Historical 2014 Rate

<u>Int. Rate Per</u>	<u>Allocate to Service:</u>
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.

1.03

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Working Capital
	Adjustment Number	1.03
	Workpaper Reference	G-WC
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	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	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	(97)
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 97
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	10,073
47	TOTAL RATE BASE	\$ 10,073

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	Svc.Jur	Total	Non-Operating	Operating	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR	ED-ID	ED-WA	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	(237,884)	0	0	0	0
	ED.ID	(248,978.76)	12,094.28	(237,884.47)	0.00%	100.00%	0.00%	0.00%	0.00%	0	(237,884)	0	0	0	0	0	0	0	0
	GD.AN	0.00	0.00	0.00	0.00%	0.00%	66.28%	33.72%	0.00%	0	0	(18,700)	0	0	0	0	0	0	0
	GD.ID	(19,650.31)	950.71	(18,699.60)	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	0	0	0	0	0	0	0	0
	GD.OR	6,351,920.31	(307,737.58)	6,054,122.73	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	0	0	0	0	0	0	6,054,123
	GD.WA	(45,652.15)	2,218.36	(43,633.77)	0.00%	0.00%	0.00%	100.00%	0.00%	19,071,903	10,163,096	(18,700)	(43,634)	6,054,123	0	0	0	0	0
1 Total		37,017,752.78	(1,790,364.68)	35,226,788.10						19,071,903	10,163,096	(18,700)	(43,634)	6,054,123	0	0	0	0	0
2	CD.AA	(43,630,629.74)	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)	(1,566,306)	47,418,398	13,738,518	5,678,100	8,706,679
	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	(11,268)	(23,835)	(6,746)	(2,798)	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	(4,026)	0	0	(1,093)	0
	ED.AN	(38,481.69)	1,861.79	(36,619.80)	64.71%	35.29%	0.00%	0.00%	0.00%	(23,697)	(12,923)	0	0	0	0	0	0	0	0
	ED.WA	(2,303,142.76)	111,428.90	(2,191,713.86)	100.00%	0.00%	0.00%	0.00%	0.00%	(2,191,714)	0	0	0	0	0	0	0	0	0
	GD.AA	0.00	0.00	0.00	0.00%	0.00%	46.46%	23.63%	29.91%	0	0	0	0	0	0	0	0	0	0
	GD.AN	(7,009.32)	339.12	(6,670.20)	0.00%	0.00%	65.28%	33.72%	0.00%	0	0	(4,421)	(2,249)	0	0	0	0	0	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)	0	0	0	0	0
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)	0	0	0	0	0
4	CD.AA	102,940,315.06	(4,980,378.81)	97,959,935.25	48.41%	22.88%	14.03%	5.80%	8.89%	47,418,398	22,417,240	13,738,518	5,678,100	8,706,679	0	0	0	0	0
	CD.AN	(46,806.52)	2,269.40	(44,537.12)	53.40%	25.24%	15.11%	6.25%	0.00%	(23,835)	(11,268)	(6,746)	(2,798)	0	0	0	0	0	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	0	0	0	0	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	(46,766)	0	0	0	0	0	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%	(7,035,865)	(3,326,229)	0	0	0	0	0	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	0	0	0	0	0
	ED.MT	1,874.86	(90.71)	1,784.15	67.90%	32.10%	0.00%	0.00%	0.00%	1,211	573	0	0	0	0	0	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	0	0	0	0	0
	GD.AA	241,491.23	(11,683.64)	229,807.59	0.00%	0.00%	0.00%	20.10%	31.27%	0	0	111,763	46,188	71,856	0	0	0	0	0
	GD.AN	(3,658,487.86)	177,002.17	(3,481,485.69)	0.00%	0.00%	48.63%	0.00%	0.00%	0	0	(2,463,430)	(1,018,056)	0	0	0	0	0	0
	GD.ID	1,406,586.01	(68,003.99)	1,337,582.02	0.00%	0.00%	70.76%	29.24%	0.00%	0	0	0	0	0	0	0	0	0	0
	GD.WA	3,044,243.31	(147,284.26)	2,896,959.05	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	2,896,959	0	0	0	0	0	0	0
4 Total		102,538,569.97	(4,360,942.88)	97,577,627.09						47,134,735	21,393,127	14,231,297	6,039,933	8,778,535	0	0	0	0	0
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	0	0	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	0	0	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	0	0	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	0	0	0	0	0
	GD.ID	(1,535,404.80)	74,284.78	(1,461,120.02)	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	0	0	0	0	0	0	0	0
	GD.OR	(322,013.90)	15,579.43	(306,434.47)	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	0	0	0	0	0	0	0
	GD.WA	(3,722,422.14)	190,095.39	(3,542,326.75)	0.00%	0.00%	0.00%	0.00%	0.00%	(3,542,327)	(6,981,595)	(3,542,327)	(1,481,120)	(306,434)	0	0	0	0	0
20 Total		(29,072,321.42)	1,406,554.88	(27,665,766.54)						(15,374,290)	(6,981,595)	(3,542,327)	(1,481,120)	(306,434)	0	0	0	0	0
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	0	0	0	0	0

Per ROO
Adjustment

10,073,471

25,401,795

22,404,711

1.03-1

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	Svc.Jur	Total	Non-Operating	Operating	Electric	Gas-North	Gas-South	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR
1	ED.AA	30,971,313.68	(1,498,430.48)	29,472,883.20	100.00%	100.00%	100.00%	84.71%	35.29%	100.00%		
	ED.ID	(249,976.75)	12,094.28	(237,884.47)	100.00%	100.00%	100.00%	66.28%	33.72%	100.00%		
	GD.AN	0.00	0.00	0.00	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
	GD.ID	(18,650.31)	950.71	(18,699.60)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
	GD.OR	6,367,920.31	(307,797.58)	6,054,122.73	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
	GD.WA	(45,852.15)	2,218.38	(43,633.77)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
1 Total		37,017,752.78	(1,790,964.68)	35,226,788.10								
2	CD.AA	(43,630,629.74)	2,110,903.85	(41,519,725.89)	52.92%	33.00%	14.08%	65.85%	34.35%	86.28%	33.72%	100.00%
	CD.ID	10,226,301.43	(494,761.12)	9,731,540.31	61.59%	38.41%		100.00%	100.00%	100.00%	100.00%	100.00%
	CD.WA	23,226,775.88	(1,123,740.15)	22,103,035.73	61.59%	38.41%		100.00%	100.00%	100.00%	100.00%	100.00%
	ED.AN	(38,481.59)	1,861.79	(36,619.80)	100.00%	100.00%		84.71%	35.29%	100.00%		
	ED.WA	(2,303,142.76)	111,428.90	(2,191,713.86)	100.00%	100.00%		100.00%	100.00%	66.28%	33.72%	100.00%
	GD.AA	0.00	0.00	0.00	100.00%	100.00%		100.00%	100.00%	66.28%	33.72%	100.00%
	GD.AN	(7,009.32)	339.12	(6,670.20)	100.00%	100.00%		100.00%	100.00%	66.28%	33.72%	100.00%
	GD.WA	(6.34)	0.31	(6.03)	100.00%	100.00%		100.00%	100.00%	100.00%	100.00%	100.00%
2 Total		(12,526,192.44)	606,032.89	(11,920,159.55)								
4	CD.AA	102,940,315.06	(4,980,379.81)	97,959,935.25	71.29%	19.82%	8.89%	67.90%	32.10%	70.76%	29.24%	100.00%
	CD.AN	(46,906.52)	2,269.40	(44,637.12)	78.64%	21.36%		67.90%	32.10%	70.76%	29.24%	100.00%
	CD.ID	(5,379.69)	260.28	(5,119.41)	78.64%	21.36%		100.00%	100.00%	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%	100.00%	100.00%
	ED.AN	(10,898,902.37)	526,818.57	(10,362,083.80)	100.00%	100.00%		67.90%	32.10%	100.00%		
	ED.WA	2,434,627.66	(117,790.30)	2,316,837.36	100.00%	100.00%		67.90%	32.10%	100.00%		
	ED.MT	1,874.86	(90.71)	1,784.15	100.00%	100.00%		100.00%	100.00%	100.00%		
	ED.WA	7,300,202.14	(353,192.81)	6,947,009.33	100.00%	100.00%		100.00%	100.00%	70.76%	29.24%	100.00%
	GD.AA	241,491.23	(11,683.64)	229,807.59	100.00%	100.00%		100.00%	100.00%	70.76%	29.24%	100.00%
	GD.AN	(3,658,457.86)	177,002.17	(3,481,455.69)	100.00%	100.00%		100.00%	100.00%	100.00%	100.00%	100.00%
	GD.ID	1,405,586.01	(68,003.99)	1,337,582.02	100.00%	100.00%		100.00%	100.00%	100.00%	100.00%	100.00%
	GD.WA	3,044,243.31	(147,284.26)	2,896,959.05	100.00%	100.00%		100.00%	100.00%	100.00%	100.00%	100.00%
4 Total		102,538,589.97	(4,960,942.88)	97,577,627.09								
20	ED.ID	(4,588,342.46)	222,473.50	(4,365,868.96)	45.90%	54.10%		64.71%	35.29%	100.00%		
	ED.MT	(5,556,825.96)	288,846.12	(5,267,979.84)	100.00%	100.00%		64.71%	35.29%	100.00%		
	ED.OR	216,391.32	(10,469.28)	205,922.04	100.00%	100.00%		64.71%	35.29%	100.00%		
	ED.WA	(13,553,703.48)	655,744.94	(12,897,958.54)	46.40%	53.60%		64.71%	35.29%	100.00%		
	GD.ID	(1,535,404.80)	74,284.78	(1,461,120.02)	100.00%	100.00%		100.00%	100.00%	100.00%		
	GD.OR	(322,013.90)	15,579.43	(306,434.47)	100.00%	100.00%		100.00%	100.00%	100.00%		
	GD.WA	(3,722,422.14)	180,095.39	(3,542,326.75)	100.00%	100.00%		100.00%	100.00%	100.00%		
20 Total		(29,072,321.42)	1,406,554.88	(27,665,766.54)								
Grand Total		97,957,808.89	(4,739,319.99)	93,218,488.90								

1.03-2

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

Line No.	Description	
1	AVERAGE INVESTED CAPITAL	
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	Total Average Invested Capital	<u>2,798,837,479.81</u>
10		
11	AVERAGE OPERATING INVESTMENTS	
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	Total Average Operating Investment	<u>2,394,003,872.14</u>
29		
30		
31	Construction Work in Progress	
32		
33	Electric and Gas Construction Work in Process	184,653,434.33
34	Preliminary Surveys	508,820.06
35	Total Construction Work in Progress	<u>185,162,254.39</u>
36		
37	Non-Utility / Nonoperating Investments	
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	Total Non Operating Investment	<u>121,713,544.33</u>
52		
53	Total Average Investments	<u>2,700,879,670.86</u>
54		
55	Total Investor Supplied Capital	<u>97,957,808.95</u>
56		
57		
58		
59		
60		
61	I - ALLOCATION OF WORKING CAPITAL - OPERATING & NON-OPERATING	

1.03-4

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

Line No.	Description	
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 LN MN 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

1.03-6

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	ED.AN Total					30,971,313.68
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	ED.ID Total					(249,978.75)
1	GD.AN	232130	ACCTS PAY-GAS SUPPLY TRANSACTI	GD	AN	0.00
1	GD.AN Total					0.00
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	GD.ID Total					(19,650.31)
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	GD.OR Total					6,361,920.31
1	GD.WA	165320	GAS IMBALANCE-AVISTA LDC	GD	WA	(45,852.15)
1	GD.WA Total					(45,852.15)
1 Total						37,017,752.78
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

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
2	CD.AA Total					(43,630,629.74)
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)
2	CD.ID Total					10,226,301.43
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)
2	CD.WA Total					23,226,775.88
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)
2	ED.AN Total					(38,481.59)
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)
2	ED.WA Total					(2,303,142.76)
2	GD.AA	144610	ACC PROV FOR UNCOLLECTIBLES-RE	GD	AA	0.00
2	GD.AA Total					0.00
2	GD.AN	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	AN	(7,009.32)
2	GD.AN Total					(7,009.32)
2	GD.WA	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	WA	(6.34)
2	GD.WA Total					(6.34)
2 Total						(12,526,192.44)
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.Jur	Account	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.Jur	Account	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	0.00
4	CD,AA	236050	TAXES ACCRUED - STATE	ZZ	ZZ	4,406,292.63
4	CD,AA	236100	TAXES OTHER THAN INC-WAID & O	ZZ	ZZ	(5,014,551.11)
4	CD,AA	236500	USE TAX ACCRUAL	ZZ	ZZ	(2,092.81)
4	CD,AA	237100	INTEREST ACCRUED - LT DEBT	ZZ	ZZ	(90,839.49)
4	CD,AA	237200	INTEREST ACCRUED - OTHER LIAB	ZZ	ZZ	(19,479,410.73)
4	CD,AA	237210	INTEREST ACCRUED - CUST DEPOSI	ZZ	ZZ	(139,463.78)
4	CD,AA	241000	PAYROLL TAX PAYABLE	ZZ	ZZ	(1,771.64)
4	CD,AA	241200	SALES TAX PAYABLE	ZZ	ZZ	(316,892.69)
4	CD,AA			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

Allocation Factor	Assigned Svc.Jur	Account	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	(1,053,771.76)
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	Total				102,940,315.06
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	Total				(46,906.52)
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	Total				(5,379.69)
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	Total				(230,093.86)
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	Total				(10,888,902.37)
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)

Summary

1.03-10

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	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)

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
20	GD.WA	236100	TAXES OTHER THAN INC-WA/ID & O	GD	WA	(3,722,422.14)
20	GD.WA	Total				(3,722,422.14)
20	Total					(29,072,321.42)
Grand Total						\$97,957,808.89

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)	-
Grand Total		(97,957,813)

Special Accounts

1.03-14

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
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 NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate B & O Taxes
	Adjustment Number	2.01
	Workpaper Reference	G-EBO
	REVENUES	
1	Total General Business	\$ (5,883) ✓
2	Total Transportation	(138) ✓
3	Other Revenues	-
4	Total Gas Revenues	<u>(6,021)</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(6,010) ✓
16	Total Distribution	<u>(6,010)</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	<u>(6,010)</u>
26	OPERATING INCOME BEFORE FIT	(11)
	FEDERAL INCOME TAX	
27	Current Accrual	(4)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (7)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After D/FIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>\$ -</u>

jma

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

<u>Washington</u>		
Expense per Account 408.12 (Results Report E-OTX-12A)	G-EBO-5	6,009,595.99 ✓
Excise Tax exemption for Tribal members on Tribal land per WAC 458-20-192	G-EBO-2	(27.98) ✓
B&O Taxes Collected through Schedule 158 and 158A	G-EBO-2	<u>6,020,427.24</u> ✓
Net Impact on NOI Before FIT (before ID SIT)		<u>(10,859.23)</u>
		(6,009,568) ✓

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

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

DESCRIPTION	CLASS		Schedule 158		Schedule 158A (1)	12ME 12/14 Total
WASHINGTON						
GENERAL BUSINESS						
Residential	1	G-EBO-3	3,672,583	G-EBO-4	(9)	3,672,574
PGA Adj Commercial Lg Cust	16	G-EBO-3	(4,943)			(4,943)
Firm - Commercial	21	G-EBO-3	2,143,856	G-EBO-4	(19)	2,143,837
Interruptible - Commercial	22	G-EBO-3	39,036			39,036
Large Customer - PGA Industrial	17	G-EBO-3	193			193
Firm - Misc Industrial	31	G-EBO-3	31,955			31,955
Interruptible - Misc Industrial	41		0			0
Total General Business			5,882,680		(28)	5,882,653 ✓
OTHER REVENUES						
-Gas Transportation - Commercial	91	G-EBO-3	99,158			99,158
-Gas Transportation - Industrial	92	G-EBO-3	38,617			38,617
Total Other Revenues			137,775		0	137,775 ✓
TOTAL			6,020,455		(28)	6,020,427
(2) Reverse Interdepartmental	80	G-EBO-3	126		0	126

(1) Schedule 158A 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: SS

Gas Revenue Meters Report by Location Twelve Months Ended for Report Date 12/31/2014, Revenue Class : %

Rate Schedule Num:158

State Cde	Ferc	Acci	Revenue Class	201401	201402	201403	201404	201405	201406	201407	201408	201409	201410	201411	201412	12 Month Total
WA	480000	01	RESIDENTIAL	827,890.30	608,804.05	532,654.55	326,222.95	231,028.68	126,814.87	109,421.51	94,462.10	106,171.23	123,512.02	247,409.42	538,391.57	3,672,583.26
	481200	16	LARGE CUSTOMER PGA-COMMERCIAL	365,250.77	345,619.31	302,889.77	186,945.04	129,280.36	75,246.64	73,813.42	63,087.97	70,559.86	76,867.81	153,953.55	300,631.35	2,143,855.85
	481250	22	INTERRUPTIBLE COMMERCIAL	5,667.64	5,374.31	5,098.83	3,526.29	3,262.95	2,302.08	1,826.77	1,310.17	1,522.39	2,009.23	2,653.95	4,483.17	39,086.41
	481300	17	LARGE CUSTOMER PGA-INDUSTRIAL	6,084.97	5,810.19	4,930.35	2,947.94	1,411.41	819.03	682.50	597.95	561.65	1,302.94	1,926.54	4,878.32	192.94
	484000	80	INTERDEPARTMENT REVENU	0.56	(0.56)	-	1.71	9.62	12.96	11.97	13.55	14.49	13.78	21.80	25.97	31,954.99
	489300	91	COMMERCIAL-TRANS OF GAS	9,836.59	8,938.98	38,553.47	6,938.24	5,450.57	4,097.29	3,571.91	3,041.41	3,092.41	3,541.48	4,863.58	7,712.92	125.65
		92	INDUSTRIAL-TRANS OF GAS FC	3,925.84	3,734.00	3,579.00	3,364.83	2,953.67	2,820.48	2,515.94	2,591.53	2,900.68	3,142.15	4,034.66	3,043.69	35,816.55
				1,017,975.87	978,280.28	887,705.97	529,947.01	373,406.89	212,113.35	191,854.02	165,095.08	185,132.91	210,388.42	409,513.48	859,167.99	6,020,581.07
				1,017,975.87	978,280.28	887,705.97	529,947.01	373,406.89	212,113.35	191,854.02	165,095.08	185,132.91	210,388.42	409,513.48	859,167.99	6,020,581.07

Adjustment No. 2.01

Worksheet Ref. G-EBO-4

Gas Revenue Meters Report by Location Twelve Months Ended for Report Date : 12ME122014 , Revenue Class : %

Rate Schedule Num: 158A

		Revenue Amt													
		Period	201401	201402	201403	201404	201405	201406	201407	201408	201409	201410	201411	201412	12 Month Total
State Cde	Ferc. Acct	Revenue Class													
WA	480000	01 RESIDENTIAL	(8.97)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8.97) G-EBO-2
	481200	21 FIRM COMMERC	(19.01)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(19.01) G-EBO-2
Total			(27.98)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(27.98) ✓

2.01-4

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

Date: 02-12-2015



Adjustment No. 2.01

Worksheet Ref. G-EBO-5

Transaction Analysis Selection: Accounting Period : '12ME122014', GI Ferc Account : '408120', Statind Parameter 1 : 'DL'

Ferc Acct 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 G-EBO-1	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>
Total		<u>31,706,109.66</u>	<u>21,058,748.29</u>	<u>7,307,014.07</u>	<u>3,340,347.30</u>

Expense per Account 408.12 (Results Report G-OTX-12A)

2.01-5

Prep by: JSS
Mgr. Review: JMA

Date: 02-12-2015

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 Report ID:
G-OTX-12A
 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	
1	408190	UNDERGROUND STORAGE R&P Property Tax - Storage	0	270,525	0	191,640	0	78,885	78,885
		TOTAL UNDERGROUND STORAGE TAX	0	270,525	0	191,640	0	78,885	78,885
99	408110	DISTRIBUTION State Excise Tax	6,200,201	0	6,200,201	0	0	0	0
99	408120	Municipal Occupation & License Tax	7,307,014	0	7,307,014	0	1,297,418	0	1,297,418
99	408130	Excise Tax	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	3,943,667	0	3,943,667	0	1,336,720	0	1,336,720
99	409100	State Income Tax	(83,435)	0	(83,435)	0	(83,435)	0	(83,435)
		TOTAL DISTRIBUTION TAX	17,367,447	0	17,367,447	0	2,550,703	0	2,550,703
		TOTAL TAXES OTHER THAN FIT	17,367,447	270,525	17,637,972	14,816,744	2,550,703	78,885	2,629,588

ALLOCATION RATIOS:

G-ALL 1 System Contract Demand 100.000%

70.840%

29.160%

2.01-6

Blue = Input

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Property Tax
	Adjustment Number	2.02
	Workpaper Reference	G-RPT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	(8) ✓
12	Total Underground Storage	(8)
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(91) ✓
16	Total Distribution	(91)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	(99)
26	OPERATING INCOME BEFORE FIT	99
	FEDERAL INCOME TAX	
27	Current Accrual	35
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 64
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

PAYMENTS MADE TO JURISDICTIONS FOR NATURAL GAS

ALLOCATION

	<u>Washington</u>	<u>Idaho</u>	<u>Montana</u>	<u>Oregon</u>	<u>Colstrip</u>	<u>Total</u>	<u>Washington</u>	<u>Idaho</u>	<u>Oregon</u>	<u>Total</u>
Actual Per Results										
U/G Storage (1):										
408190	390,456	-	-	-	-	390,456	227,909	96,404	66,143	390,456
Dist:										
408170	2,620,983	1,336,720	-	2,338,388	-	6,296,091	2,620,983	1,336,720	2,338,388	6,296,091
Actual Per Results										
408190	3,011,439	1,336,720	-	2,338,388	-	6,686,547	2,848,892	1,433,124	2,404,531	6,686,547

(1) U/G Storage Allocation

Washington 58.37%
Idaho 24.69%
Oregon 16.94%

<u>Current Period</u>						
Expense	2,907,006	1,426,001	-	2,406,000	-	6,739,007
U/G Storage:						
408190	376,915	-	-	-	-	376,915
Dist:						
408170	2,530,091	1,426,001	-	2,406,000	-	6,362,092
Actual Per Results						
408190	2,907,006	1,426,001	-	2,406,000	-	6,739,007

<u>Adjustment</u>						
U/G Storage:						
408190	(13,540)	-	-	-	-	(13,540)
Dist:						
408170	(90,892)	89,281	-	67,612	-	66,001
Actual Per Results						
408190	(104,433)	89,281	-	67,612	-	52,460

Prep by: RR 1st Review: Jma

Date: 4/8/2015

Mgr. Review: Jma

Service:GD Jurisdiction:WA

Fisc Acct	Accounting Period	Source Id	Journal Name	Transaction Amt SUM		Adjustments	Sum
				Dr Cr Code	C D		
	201401	GL	500-TAX OTHER THAN INC 201401 DJ USD		-	201,990.57	201,990.57
	201402	GL	500-TAX OTHER THAN INC 201402 DJ USD		-	201,990.57	201,990.57
	201403	GL	500-TAX OTHER THAN INC 201403 DJ USD		-	201,990.57	201,990.57
	201404	GL	500-TAX OTHER THAN INC 201404 DJ USD		-	211,334.13	197,318.79
	201405	GL	500-TAX OTHER THAN INC 201405 DJ USD		-	197,338.79	197,318.79
	201406	GL	500-TAX OTHER THAN INC 201406 DJ USD		-	197,318.79	197,318.79
	201407	GL	500-TAX OTHER THAN INC 201407 DJ USD		-	197,318.79	197,318.79
	201408	GL	500-TAX OTHER THAN INC 201408 DJ USD		-	197,318.79	197,318.79
	201409	GL	500-TAX OTHER THAN INC 201409 DJ USD		-	248,513.79	248,513.79
	201410	GL	500-TAX OTHER THAN INC 201410 DJ USD		-	272,203.48	248,513.79
	201411	GL	500-TAX OTHER THAN INC 201411 DJ USD		-	248,513.79	248,513.79
	201412	GL	500-TAX OTHER THAN INC 201412 DJ USD		-	282,875.79	282,875.79
	Sum				-	2,658,707.85	2,620,982.82
	201401	GL	500-TAX OTHER THAN INC 201401 DJ USD		-	23,194.43	23,194.43
	201402	GL	500-TAX OTHER THAN INC 201402 DJ USD		-	23,194.43	23,194.43
	201403	GL	500-TAX OTHER THAN INC 201403 DJ USD		-	23,194.43	23,194.43
	201404	GL	500-TAX OTHER THAN INC 201404 DJ USD		-	73,814.33	73,814.33
	201405	GL	500-TAX OTHER THAN INC 201405 DJ USD		-	27,866.21	27,866.21
	201406	GL	500-TAX OTHER THAN INC 201406 DJ USD		-	27,866.21	27,866.21
	201407	GL	500-TAX OTHER THAN INC 201407 DJ USD		-	27,866.21	27,866.21
	201408	GL	500-TAX OTHER THAN INC 201408 DJ USD		-	27,866.21	27,866.21
	201409	GL	500-TAX OTHER THAN INC 201409 DJ USD		-	27,866.21	27,866.21
	201410	GL	500-TAX OTHER THAN INC 201410 DJ USD		-	51,994.79	51,994.79
	201411	GL	500-TAX OTHER THAN INC 201411 DJ USD		-	27,866.21	27,866.21
	201412	GL	500-TAX OTHER THAN INC 201412 DJ USD		-	27,866.21	27,866.21
	Sum				-	390,455.88	390,455.88

3,011,438.70

Date	Adjustment
201310	WA Gas Property Tax 2012
201404	(20.00) WA 2014 Property Tax Reclass
201405	(14,015.34) Close out 2012 WA Gas Property Tax
201410	(20.00) WA Gas 2013 Property Tax
	(23,689.69)

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

2.02-2

Service:GD Jurisdiction:ID

Fisc Acct 403170	Accounting Period	Source Id	Journal Name	Transaction Amt SUM		Sum
				Dr Cr Code	D	
	201401	GL	500-TAX OTHER THAN INC 201401 DJ USD		-	111,997.00
	201402	GL	500-TAX OTHER THAN INC 201402 DJ USD		-	111,997.00
	201403	GL	500-TAX OTHER THAN INC 201403 DJ USD		-	111,997.00
	201404	GL	500-TAX OTHER THAN INC 201404 DJ USD		-	111,997.00
	201405	GL	500-TAX OTHER THAN INC 201405 DJ USD		-	111,997.00
	201406	GL	500-TAX OTHER THAN INC 201406 DJ USD		-	111,997.00
	201407	GL	500-TAX OTHER THAN INC 201407 DJ USD		-	111,997.00
	201408	GL	500-TAX OTHER THAN INC 201408 DJ USD		-	111,997.00
	201409	GL	500-TAX OTHER THAN INC 201409 DJ USD		-	132,506.00
	201410	GL	500-TAX OTHER THAN INC 201410 DJ USD		-	132,506.00
	201411	GL	500-TAX OTHER THAN INC 201411 DJ USD		-	132,506.00
	201412	GL	500-TAX OTHER THAN INC 201412 DJ USD		-	43,226.00
	Sum				-	1,336,720.00

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

Service:GD Jurisdiction:OR

FIC Acct	Accounting Period	Source Id	Journal Name	Transaction Amt		Sum
				Dr Cr Code C	ID	
406170	201401	GL	500-TAX OTHER THAN INC 201401 DJ USD		176,647.23	176,647.23
	201402	GL	500-TAX OTHER THAN INC 201402 DJ USD		176,647.23	176,647.23
	201403	GL	500-TAX OTHER THAN INC 201403 DJ USD		176,647.23	176,647.23
	201404	GL	500-TAX OTHER THAN INC 201404 DJ USD		176,647.23	176,647.23
	201405	GL	500-TAX OTHER THAN INC 201405 DJ USD		176,647.23	176,647.23
	201406	GL	500-TAX OTHER THAN INC 201406 DJ USD		176,647.22	176,647.22
	201407	GL	500-TAX OTHER THAN INC 201407 DJ USD		185,646.00	185,646.00
	201408	GL	500-TAX OTHER THAN INC 201408 DJ USD		185,646.00	185,646.00
	201409	GL	500-TAX OTHER THAN INC 201409 DJ USD		230,208.00	230,208.00
	201410	GL	500-TAX OTHER THAN INC 201410 DJ USD		230,208.00	230,208.00
	201411	GL	500-TAX OTHER THAN INC 201411 DJ USD		230,208.00	230,208.00
	201412	GL	500-TAX OTHER THAN INC 201412 DJ USD		216,588.50	216,588.50
	Sum				2,338,387.87	2,338,387.87

✓

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

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

2.03

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Uncollectible Expense
	Adjustment Number	2.03
	Workpaper Reference	G-UE
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	(258)
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	(258)
26	OPERATING INCOME BEFORE FIT	258
	FEDERAL INCOME TAX	
27	Current Accrual	90
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 168
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DPIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Jma

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

CALCULATION OF ADJUSTMENT:

	<u>SYSTEM</u>	<u>WASHINGTON</u>	<u>IDAHO</u>
ELECTRIC			
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>
GAS			
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)
WASHINGTON TOTALS			
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>
IDAHO TOTALS			
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>
Total Company	<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>	
		4,700,235	0 check

Prep by: SS

1st Review: _____

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	482,319.79
AVA CSSCAE 201410	CSS CAE Non-Revenue Ot	201410	468,024.26
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> C-UE-1
451-CSS RECON 201407	SJ USD	201407	60.78
Miscellaneous Transaction USD		201412	383.85
			<u>444.63</u>
			<u>5,385,115.31</u>
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	(67,124.20)
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> C-UE-1
			<u>(842,338.49)</u>
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	(60,792.22)
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> C-UE-1

Sum

144700

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

Report ID:
 E-OPS-12A

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

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 - 1

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	151,836,455	0	151,836,455	104,664,116	0	104,664,116	47,172,339	0	47,172,339
99	4812XX	Commercial - Firm & Interruptible	77,937,384	0	77,937,384	54,884,108	0	54,884,108	23,053,276	0	23,053,276
99	4813XX	Industrial-Firm	3,629,807	0	3,629,807	1,962,331	0	1,962,331	1,667,476	0	1,667,476
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	320,964	0	320,964	282,204	0	282,204	38,760	0	38,760
99	499XXXX	Unbilled Revenue	(2,208,703)	0	(2,208,703)	(1,386,144)	0	(1,386,144)	(822,559)	0	(822,559)
TOTAL SALES TO ULTIMATE CUSTOMERS			231,515,907	0	231,515,907	160,406,615	0	160,406,615	71,109,292	0	71,109,292
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	115,597,266	0	115,597,266	78,551,873	0	78,551,873	37,045,393	0	37,045,393
4	488000	Miscellaneous Service Revenues	22,757	0	22,757	12,637	0	12,637	10,120	0	10,120
99	489300	Transportation For Others	4,564,045	0	4,564,045	4,097,888	0	4,097,888	466,157	0	466,157
99	493000	Rent from Gas Property	2,375	0	2,375	2,375	0	2,375	0	0	0
4	495XXX	Other Gas Revenues	4,927,080	374,509	5,301,589	3,364,680	264,995	3,629,675	1,562,400	109,514	1,671,914
99	496100	Provision for Rate Refund	(221,098)	0	(221,098)	0	0	0	(221,098)	0	(221,098)
TOTAL OTHER OPERATING REVENUES			124,892,425	374,509	125,266,934	86,029,453	264,995	86,294,448	38,862,972	109,514	38,972,486
TOTAL GAS REVENUES			356,408,332	374,509	356,782,841	246,436,068	264,995	246,701,063	109,972,264	109,514	110,081,778
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	251,521,050	0	251,521,050	172,358,163	0	172,358,163	79,162,887	0	79,162,887
99	808XXX	Net Natural Gas Storage Transactions	(14,036,343)	0	(14,036,343)	(8,752,136)	0	(8,752,136)	(5,284,207)	0	(5,284,207)
99	811000	Gas Used for Products Extraction	(1,130,762)	0	(1,130,762)	(769,474)	0	(769,474)	(361,288)	0	(361,288)
10	813000	Other Gas Expenses	0	1,023,640	1,023,640	0	704,653	704,653	0	318,987	318,987
99	813010	Gas Technology Institute (GTI) Expenses	104,506	0	104,506	74,057	0	74,057	30,449	0	30,449
TOTAL PRODUCTION EXPENSES			236,458,451	1,023,640	237,482,091	162,910,610	704,653	163,615,263	73,547,841	318,987	73,866,828
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	9,776	9,776	0	6,925	6,925	0	2,851	2,851
1	824000	Other Expenses	0	653,641	653,641	0	463,039	463,039	0	190,602	190,602
1	837000	Other Equipment	0	597,299	597,299	0	423,127	423,127	0	174,172	174,172
TOTAL UNDERGROUND STORAGE OPER EXP			0	1,260,716	1,260,716	0	893,091	893,091	0	367,625	367,625
G-DEPX		Depreciation Expense-Underground Storage	0	567,450	567,450	0	401,982	401,982	0	165,468	165,468
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	161	161	0	66	66
G-OTX		Taxes Other Than FIT	0	270,525	270,525	0	191,640	191,640	0	78,885	78,885
TOTAL UG STORAGE DEPR/AMRT/NON-FIT T.			0	838,202	838,202	0	593,783	593,783	0	244,419	244,419
TOTAL UNDERGROUND STORAGE EXPENSES			0	2,098,918	2,098,918	0	1,486,874	1,486,874	0	612,044	612,044

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
CUSTOMER ACCOUNTS EXPENSES:											
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	903XXXX	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	2,858,054
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
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,725,690	9,814,023	14,539,713	3,814,380	6,442,317	10,256,697	911,310	3,371,706	4,283,016
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXXX	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
		TOTAL CUSTOMER SERVICE & INFO EXP	25,570,380	1,372,930	26,943,310	18,914,808	901,246	19,816,054	6,655,572	471,684	7,127,256
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
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	925XXXX	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	926XXXX	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	834,783	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	4,533	277,364	281,897
4	933000	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
		TOTAL ADMIN & GEN OPERATING EXP	4,518,956	63,423,617	67,942,573	3,025,927	42,958,086	45,984,013	1,493,029	20,465,351	21,958,560

2.03-3

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

Report ID:
G-OPS-12A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	382,662	1,156,588	1,539,250	263,679	738,643	1,002,322	118,983	417,945	536,928
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,610,376	940,065	3,550,441	1,969,678	600,363	2,570,041	640,698	339,702	980,400
3	875000	Measuring & Reg Sta Exp-General	107,808	0	107,808	77,141	0	77,141	30,667	0	30,667
3	876000	Measuring & Reg Sta Exp-Industrial	3,186	0	3,186	1,512	0	1,512	1,674	0	1,674
3	877000	Measuring & Reg Sta Exp-City Gate	162,177	145	162,322	71,003	93	71,096	91,174	52	91,226
3	878000	Meter & House Regulator Expenses	676,320	9,106	685,426	163,959	5,815	169,774	512,361	3,291	515,652
3	879000	Customer Installation Expenses	1,638,520	115,837	1,754,357	1,038,721	73,978	1,112,699	599,799	41,859	641,658
3	880000	Other Expenses	1,369,466	679,918	2,049,384	878,657	434,223	1,312,880	490,809	245,695	736,504
3	881000	Rents	0	33,199	33,199	0	21,202	21,202	0	11,997	11,997
MAINTENANCE											
3	885000	Supervision & Engineering	126,604	1,452	128,056	53,731	927	54,658	72,873	525	73,398
3	887000	Mains	2,239,355	0	2,239,355	1,639,711	0	1,639,711	619,644	0	619,644
3	889000	Measuring & Reg Sta Exp-General	184,873	0	184,873	121,629	0	121,629	63,244	0	63,244
3	890000	Measuring & Reg Sta Exp-Industrial	279,269	0	279,269	160,196	0	160,196	119,073	0	119,073
3	891000	Measuring & Reg Sta Exp-City Gate	66,263	0	66,263	35,557	0	35,557	30,706	0	30,706
3	892000	Services	1,888,937	6,987	1,895,924	1,065,185	4,462	1,069,647	823,752	2,525	826,277
3	893000	Meters & House Regulators	1,118,018	766,411	1,884,429	681,110	489,461	1,170,571	436,908	276,950	713,858
3	894000	Other Equipment	1,001	176,377	177,378	897	112,641	113,538	104	63,736	63,840
TOTAL DISTRIBUTION OPERATING EXP			12,874,835	3,886,085	16,760,920	8,222,366	2,481,808	10,704,174	4,652,469	1,404,277	6,056,746
G-DEPX		Depreciation Expense-Distribution	12,659,982	63,455	12,723,437	8,475,034	43,672	8,518,706	4,184,948	19,783	4,204,731
G-OTX		Taxes Other Than FIT	17,367,447	0	17,367,447	14,816,744	0	14,816,744	2,550,703	0	2,550,703
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			30,027,429	63,455	30,090,884	23,291,778	43,672	23,335,450	6,735,651	19,783	6,755,434
TOTAL DISTRIBUTION EXPENSES			42,902,264	3,949,540	46,851,804	31,514,144	2,525,480	34,039,624	11,388,120	1,424,060	12,812,180
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	201,925	201,925	0	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
TOTAL CUSTOMER ACCOUNTS EXPENSES			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
CUSTOMER SERVICE & INFO EXPENSES:											
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	558,593	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
TOTAL CUSTOMER SERVICE & INFO EXP			5,344,513	839,206	6,183,719	5,278,414	556,913	5,835,327	66,099	282,293	348,392

2014

2,04

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Regulatory Expense
	Adjustment Number	2.04
	Workpaper Reference	G-RE
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	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	15
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	15
25	Total Gas Expense	15
26	OPERATING INCOME BEFORE FIT	(15)
	FEDERAL INCOME TAX	
27	Current Accrual	(5)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (10)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEPREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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

	<u>System</u>	<u>Washington</u>
Revised Expense: (1)		
WUTC	328,989	328,989
IPUC	169,729	
TOTAL REVISED EXP	<u>498,718</u>	<u>328,989</u>
Less Accrual: (2)		
WUTC	314,536	314,536 ✓
IPUC	161,525 ✓	
TOTAL ACCRUAL	<u>476,061</u>	<u>314,536</u>
Adjustment	<u>22,657</u>	<u>14,453</u> ✓

NOTES:

- (1) Source of revised WUTC fees are shown workpaper reference page G-RE-2
- (2) Regulatory Fee Accruals are shown on workpaper reference page G-RE-3
- (1) Source of revised WUTC fees are shown on workpaper reference page E-RE-2

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

	WUTC FEES		
	Total	Washington	Idaho
Gas Revenues: (1)			
Sales to Ultimate Consumers:			
(499) Unbilled	(2,208,703)	(1,386,144)	(822,559)
(480) Residential	151,836,455	104,664,116	47,172,339
(481) Commercial / Industrial	81,567,191	56,846,439	24,720,752
(484) Interdepartmental	320,964	282,204	38,760
Total Sales to Ultimate Consumers	<u>231,515,907</u>	<u>160,406,615</u>	<u>71,109,292</u>
Other Operating Revenues:			
(488) Misc Service Revenues	22,757	12,637	10,120
(489) Revenue From Gas Transport	4,564,045	4,097,888	466,157
(493) Rent From Gas Property	2,375	2,375	0
Total Other Operating Revenues	<u>4,589,177</u>	<u>4,112,900</u>	<u>476,277</u>
Total Gas Subject to Fees	<u>236,105,084</u>	<u>164,519,515</u>	<u>71,585,569</u>
Fee Calculation			
First \$50,000 @ .001 (Washington)		0.001000	0.000000
Fee Rate (2)		0.002000	0.002371
REGULATORY FEES	<u>498,718</u>	<u>328,989</u>	<u>169,729</u>

- Gas excludes: Acct 495 , Other Gas Revenues and Acct 483, Sales for Resale on the basis that those services are resold and taxed at the retail level.

- Gas includes: Acct 489, Gas Transportation and Acct 484, Interdepartmental Revenues.

Notes:

(1) Figures from Results report G-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

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

Ferc Acct:928000	Service:GD	Expenditure Type:928 Regulatory Fees
---------------------	------------	--

Jurisdiction	Accounting Period	Ava Jet	Project Number	Transaction Amount		
				Dr Cr Code D	Total	
ID	201401	102-MISC A	03805014		12,792.00	12,792.00
	201402	102-MISC A	03805014		12,792.00	12,792.00
	201403	102-MISC A	03805014		12,792.00	12,792.00
	201404	102-MISC A	03805014		12,792.00	12,792.00
	201405	102-MISC A	03805014		13,791.18	13,791.18
	201406	102-MISC A	03805014		13,795.16	13,795.16
	201407	102-MISC A	03805014		13,795.16	13,795.16
	201408	102-MISC A	03805014		13,795.16	13,795.16
	201409	102-MISC A	03805014		13,795.16	13,795.16
	201410	102-MISC A	03805014		13,795.16	13,795.16
	201411	102-MISC A	03805014		13,795.16	13,795.16
	201412	102-MISC A	03805014		13,795.16	13,795.16
		Sum				161,525.30
OR	201401	102-MISC A	06805000		46,441.00	46,441.00
	201402	102-MISC A	06805000		46,441.00	46,441.00
	201403	102-MISC A	06805000		46,441.00	46,441.00
	201404	102-MISC A	06805000		46,441.00	46,441.00
	201405	102-MISC A	06805000		46,449.36	46,449.36
	201406	102-MISC A	06805000		45,371.29	45,371.29
	201407	102-MISC A	06805000		45,371.29	45,371.29
	201408	102-MISC A	06805000		45,371.29	45,371.29
	201409	102-MISC A	06805000		45,371.29	45,371.29
	201410	102-MISC A	06805000		45,371.29	45,371.29
	201411	102-MISC A	06805000		45,371.29	45,371.29
	201412	102-MISC A	06805000		45,371.26	45,371.26
		Sum				549,812.36
WA	201401	102-MISC A	02805035		26,225.00	26,225.00
	201402	102-MISC A	02805035		26,225.00	26,225.00
	201403	102-MISC A	02805035		26,225.00	26,225.00
	201404	102-MISC A	02805035		26,206.74	26,206.74
	201405	102-MISC A	02805035		26,206.76	26,206.76
	201406	102-MISC A	02805035		26,206.76	26,206.76
	201407	102-MISC A	02805035		26,206.76	26,206.76
	201408	102-MISC A	02805035		26,206.76	26,206.76
	201409	102-MISC A	02805035		26,206.76	26,206.76
	201410	102-MISC A	02805035		26,206.76	26,206.76
	201411	102-MISC A	02805035		26,206.76	26,206.76
	201412	102-MISC A	02805035		26,206.76	26,206.76
		Sum				314,535.82
Total for 928 Regulatory Fees					1,025,873.48	1,025,873.48

Prep by: JSS
 Mgr. Review: JMA

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
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	151,836,455	0	151,836,455	104,664,116	0	104,664,116	47,172,339	0	47,172,339
99	4812XX	Commercial - Firm & Interruptible	77,937,384	0	77,937,384	54,884,108	0	54,884,108	23,053,276	0	23,053,276
99	4813XX	Industrial-Firm	3,629,807	0	3,629,807	1,962,331	0	1,962,331	1,667,476	0	1,667,476
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	320,964	0	320,964	282,204	0	282,204	38,760	0	38,760
99	499XXX	Unbilled Revenue	(2,208,703)	0	(2,208,703)	(1,386,144)	0	(1,386,144)	(822,559)	0	(822,559)
		TOTAL SALES TO ULTIMATE CUSTOMERS	231,515,907	0	231,515,907	160,406,615	0	160,406,615	71,109,292	0	71,109,292
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	115,597,266	0	115,597,266	78,551,873	0	78,551,873	37,045,393	0	37,045,393
4	488000	Miscellaneous Service Revenues	22,757	0	22,757	12,637	0	12,637	10,120	0	10,120
99	489300	Transportation For Others	4,564,045	0	4,564,045	4,097,888	0	4,097,888	466,157	0	466,157
99	493000	Rent from Gas Property	2,375	0	2,375	2,375	0	2,375	0	0	0
4	495XXX	Other Gas Revenues	4,927,080	374,509	5,301,589	3,364,680	264,995	3,629,675	1,562,400	109,514	1,671,914
99	496100	Provision for Rate Refund	(221,098)	0	(221,098)	0	0	0	(221,098)	0	(221,098)
		TOTAL OTHER OPERATING REVENUES	124,892,425	374,509	125,266,934	86,029,453	264,995	86,294,448	38,862,972	109,514	38,972,486
		TOTAL GAS REVENUES	356,408,332	374,509	356,782,841	246,436,068	264,995	246,701,063	109,972,264	109,514	110,081,778
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	251,521,050	0	251,521,050	172,358,163	0	172,358,163	79,162,887	0	79,162,887
99	808XXX	Net Natural Gas Storage Transactions	(14,036,343)	0	(14,036,343)	(8,752,136)	0	(8,752,136)	(5,284,207)	0	(5,284,207)
99	811000	Gas Used for Products Extraction	(1,130,762)	0	(1,130,762)	(769,474)	0	(769,474)	(361,288)	0	(361,288)
10	813000	Other Gas Expenses	0	1,023,640	1,023,640	0	704,653	704,653	0	318,987	318,987
99	813010	Gas Technology Institute (GTI) Expenses	104,506	0	104,506	74,057	0	74,057	30,449	0	30,449
		TOTAL PRODUCTION EXPENSES	236,458,451	1,023,640	237,482,091	162,910,610	704,653	163,615,263	73,547,841	318,987	73,866,828
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	9,776	9,776	0	6,925	6,925	0	2,851	2,851
1	824000	Other Expenses	0	653,641	653,641	0	463,039	463,039	0	190,602	190,602
1	837000	Other Equipment	0	597,299	597,299	0	423,127	423,127	0	174,172	174,172
		TOTAL UNDERGROUND STORAGE OPER EXP	0	1,260,716	1,260,716	0	893,091	893,091	0	367,625	367,625
G-DEPX		Depreciation Expense-Underground Storage	0	567,450	567,450	0	401,982	401,982	0	165,468	165,468
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	161	161	0	66	66
G-OTX		Taxes Other Than FIT	0	270,525	270,525	0	191,640	191,640	0	78,885	78,885
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT T.	0	838,202	838,202	0	593,783	593,783	0	244,419	244,419
		TOTAL UNDERGROUND STORAGE EXPENSES	0	2,098,918	2,098,918	0	1,486,874	1,486,874	0	612,044	612,044

2.04-4

2.045

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	100.0000%	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			49,500,683	34,115,313	15,385,370
		Percentage			100.0000%	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	4,662,886	1,194,153
		Total			18,349,338	13,207,257	5,142,081
		Percentage			100.0000%	71.977%	28.023%
		Number of Customers			370,194	243,031	127,163
		Percentage			100.0000%	65.650%	34.350%
		Net Direct Plant			953,377,268	620,232,581	333,144,687
		Percentage			100.0000%	65.056%	34.944%
4		Total Percentages			400.0000%	271.602%	128.398%
		Percent			100.0000%	67.900%	32.100%

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Injuries and Damages
	Adjustment Number	2.05
	Workpaper Reference	G-ID
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	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	254
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	254
25	Total Gas Expense	254
26	OPERATING INCOME BEFORE FIT	(254)
	FEDERAL INCOME TAX	
27	Current Accrual	(89)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (165)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DPIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Jama

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

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Accrual per Results			
Directly Assigned	0	0	0
Allocated (4)	<u>26,518</u>	<u>18,763</u>	<u>7,754</u>
Total	26,518	18,763	7,754
Revised Annual Accrual-Direct 6 yr avg	✓ 405,605	272,969	132,636
Increase (Decrease) in Expense	379,087	254,206	124,881

Allocation Note 4: Jurisdictional Four Factor 100.000% 70.758% 29.242%

**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	372,104	46,287	418,391	272,969	132,636	405,605



Payments from Account 228210 by Service and State

Prep by: RF
Mgr. Review: Jma

Accounting Year:2014

				Transaction Amt
Ferc Acct	Ferc Acct Desc	Service	Jurisdictio	
228200	ACCUM PROV FOR INJURY & DAMAGE	ED	AN	-322,794.20
		GD	AN	-26,517.51
			OR	-220,985.98
	Sum			-570,297.69
228210	PAYMENT/REFUND INJURY & DAMAGE	ED	ID	27,303.32
			WA	295,490.88
		GD	ID	2,610.27
			OR	220,985.98
			WA	23,907.24
Sum			570,297.69	
Sum				.00

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: PK
Mgr. Review: Jma

Date: 4/8/2015

1) 2014 inj & dam adj

2.06

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	FTT / DFIT Expense
	Adjustment Number	2.06
	Workpaper Reference	G-FTT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	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	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ -
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Jma

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

	System	Washington	Idaho
Taxable NOI per Results (Per G-FIT-12A)	(28,913,977)	(21,888,214)	(7,025,763)
Schedule M Reallocations and Adjustments			
(1) Injuries and Damages			
Elim Orig Sch M	0	0	0
Reallocated Taxable NOI	(28,913,977)	(21,888,214)	(7,025,763)
 FIT Accrual per Results (Per G-FIT-12A)	 (10,119,892)	 (7,660,875)	 (2,459,017)
Adjusted FIT Accrual	(10,119,892)	(7,660,875)	(2,459,017)
Current FIT Adjustment	0	0	0

	System	Washington	Idaho
Deferred FIT Adjustment			
(1) Injuries and Damages			
Elim Orig Alloc	(0)	(0)	(0)
 Total Deferred FIT Adjustment	 (0)	 (0)	 (0)
 Net FIT/DFIT Adj	 (0)	 (0)	 (0)

Effective Tax Rate Test			
Net Operating Income Before FIT	31,604,041	18,598,281	13,005,760
Less: Allocated Interest Charges	9,986,055	6,715,632	3,270,423
	21,617,986	11,882,649	9,735,337
 Current FIT per ROO	 (10,119,892)	 (7,660,875)	 (2,459,017)
Deferred FIT per ROO	19,616,574	13,104,648	6,511,926
Adjustment to FIT	(0)	(0)	(0)
Adjusted FIT Expense	9,496,682	5,443,773	4,052,909
 Effective Tax Rate	 43.93%	 45.81%	 41.63%
 Adj for tax effect on Perm Differences (Includes: Meals)		 26,988 45.59%	 11,153 41.52%

2.06-2

FIT Adjustments and Reallocations
Gas 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)	66.392%	
ID	(0)	33.608%	

FERC 228000	
ED AN	(26,517.51)

		Allocation	
DFIT	\$0	# 2	
WA	0	66.392%	
ID	0	33.608%	

FERC 228210	
ED ID	2,610.27
ED WA	23,907.24
	26,517.51
SCH M	(0.00)

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

AVISTA UTILITIES

Report ID:
G-FIT-12A

Ref/Basis	Description	System	Washington	Idaho
G-OPS	Calculation of Taxable Operating Income: Operating Revenue		246,701,063	110,081,778
G-OPS	Operating & Maintenance Expense		199,875,483	88,262,870
G-OPS	Book Deprec/Amort and Reg Amortizations		13,218,915	6,183,560
G-OTX	Taxes Other than FIT		15,008,384	2,629,588
	Net Operating Income Before FIT		<u>18,598,281</u>	<u>13,005,760</u>
G-INT	Less: Interest Expense		9,986,055	3,270,423
G-SCM	Schedule M Adjustments		(50,531,963)	(16,761,100)
	Taxable Net Operating Income		<u>(28,913,977)</u>	<u>(7,025,763)</u>
	Tax Rate		35.00%	35.00%
	Total Federal Income Tax		<u>(10,119,892)</u>	<u>(2,459,017)</u>
G-DTE	Deferred FIT		13,104,648	6,511,926
99	411400 Amortized Investment Tax Credit		(33,996)	(12,672)
	Total FIT/Deferred FIT & ITC		<u>9,462,686</u>	<u>4,040,237</u>

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%
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2.06-4

228210												228200			
ED ID	ED WA			GD ID			GD WA			ED AN			GD AN		
	Period	PTD	Period	PTD	Period	PTD	Period	PTD	Period	PTD	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

		Washington	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total
		Electric					
SCM -Ms							
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
		1,458,140	125,810	77,109	31,866	48,863	1,741,788
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)
		(135,422,855)	(75,816,409)	(33,105,396)	(15,901,665)	(25,909,223)	(286,155,548)
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

2.06-6

		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>
TOTAL	SCHEDULE Ms	(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)

2.06-7

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

Sum of Transaction Amt SUM		Type		
Service	Jurisdiction	Plant	Temp	Grand Total
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 NATURAL GAS RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2014
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Office Space Charges to Subs
	Adjustment Number	2.07
	Workpaper Reference	G-OSC
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	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	(3)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(3)
25	Total Gas Expense	(3)
26	OPERATING INCOME BEFORE FIT	3
	FEDERAL INCOME TAX	
27	Current Accrual	1
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 2
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -



Jma

**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).		67.677%	70.758%	
Allocation to WA by service	<u>\$13,449</u>	<u>\$10,420</u>	<u>\$3,029</u>	
Adjustment to remove portion of office space for subsidiaries		<u>-10,420</u>	<u>-3,029</u>	

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

Prep by: JSDate: 02-12-2015Mgr. Review: fma

**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: JSS

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

88

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:

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 Accts 500 - 894			36,950,340	26,569,475	7,224,117	3,156,748
Direct O & M Accts 901 - 935			4,724,966	3,236,437	1,488,529	0
Direct O & M Accts 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 Accts 500 - 894			67,800,135	51,352,909	11,789,527	4,657,699
Direct Labor Accts 901 - 935			5,560,307	3,408,229	269,466	1,882,612
Direct Labor Accts 901 - 905 Utility 9 Only			10,134,217	6,671,977	3,462,240	0
Total			83,494,659	61,433,115	15,521,233	6,540,311
Percentage			100.0000%	73.578%	18.5899%	7.8339%
Number of Customers at Percentage			692,224	366,305	228,433	97,486
			100.0000%	52.917%	33.0000%	14.083%
Net Direct Plant Percentage			2,661,279,881	2,100,079,490	372,868,631	188,331,760
			100.0000%	78.912%	14.011%	7.077%
Total Percentages Average (CD AA)			400.0000%	285.160%	79.288%	35.552%
			100.0000%	71.290%	19.822%	8.888%

2.07-4

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:		System	Washington	Idaho
1	Input	System Contract Demand	70.840%	29.160%
			100.000%	
2	Input	Number of Customers - AMA Percent	152,109	77,102
			66.562%	33.638%
			100.000%	
3	G-OPS	Direct Distribution Operating Expense Percent	8,222,366	4,652,469
			63.864%	36.136%
			100.000%	
	Input	Jurisdictional 4-Factor Ratio		
		Direct O & M Accounts 798 - 894	2,993,532	2,144,690
		Direct O & M Accounts 901 - 935	6,334,192	401,897
		Total	9,327,724	2,546,587
		Percent	78.554%	21.446%
			100.000%	
	Input	Direct Labor		
		Amount: Accounts 798 - 894	5,302,891	2,538,227
		Amount: Accounts 901 - 935	2,315,397	519,825
		Total	7,618,288	3,058,052
		Percent	71.357%	28.643%
			100.000%	
		Total Number of Customers	153,467	78,061
		Percent	66.284%	33.716%
			100.000%	
		Total Direct Plant	242,035,600	120,083,711
		Percent	66.839%	33.161%
			100.000%	
		Total Four Factor Allocators	283,034%	116,966%
		Percent	70.758%	29.242%
			100.000%	

2.07-5

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Excise Taxes
	Adjustment Number	2,08
	Workpaper Reference	G-RET
REVENUES		
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
EXPENSES		
Production Expenses		
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
Underground Storage		
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	2 ✓
16	Total Distribution	2
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	2
26	OPERATING INCOME BEFORE FIT	(2)
FEDERAL INCOME TAX		
27	Current Accrual	(1)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (1)
RATE BASE		
PLANT IN SERVICE		
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEPRESSED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

JAC

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
Total Actual Payments		\$19,413,612.09		\$6,201,703.67
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)		\$0		\$0
Adjustment of Washington State Excise Tax		\$ (273,472.03)		\$ 1,502.94

* 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



Transaction Analysis Selection: Accounting Period : 12ME122014', GI Ferc Account : '408110', Statind Parameter 1 : 'DL'

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	-	-	-	-

Total for ED 408110 Results Report E-OTX-12A / B

GD	WA	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	-	-	-

Total for GD 408110 Results Report G-OTX-12A / RET-1

Total			25,892,534.53	19,692,333.80	6,200,200.73	6,200,200.73	6,200,200.73
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2.08-2



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	-	-
			RET-1	233,108.54	233,108.54	-	-
			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	-
			RET-1	155,405.69	-	155,405.69	-
Total				388,514.23	233,108.54	155,405.69	-

208-3

JSS
JMG

Prep by: _____

Date: 03-04-2015 Mgr. Review: _____

2.08-4


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
Power - Electricity, Addendums												
Gross Amount	51,822,944.00	49,303,909.40	46,330,812.05	40,228,282.10	39,697,770.47	36,952,167.28	38,623,917.20	43,755,017.05	44,026,115.04	38,212,852.12	38,925,257.99	48,051,710.74
Deductions	67,224.98	124,282.21	156,992.51	137,375.73	271,240.82	284,750.51	406,094.21	217,181.76	266,209.00	266,209.00	111,625.34	71,995.99
Taxable Amount	51,755,719.02	49,179,627.19	46,173,819.54	40,090,906.37	39,426,529.65	36,667,436.77	38,217,822.99	43,537,835.29	43,759,906.04	37,946,643.12	38,813,631.75	47,979,714.75
Tax Due @ 0.038734	2,004,706.02	1,904,923.68	1,789,271.41	1,552,881.17	1,527,147.20	1,420,276.50	1,480,379.16	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)	(6,766.39)	(8,766.39)	0.00	0.00	0.00
50% Allocated LIHEAP Credit	(233,108.54)	0.00	0.00	0.00	0.00	0.00	(51,184.70)	(77,279.21)	(67,376.53)	(37,268.10)	0.00	0.00
Total Electric Tax:	1,525,713.52	1,904,923.68	1,789,271.41	1,552,881.17	1,527,147.20	1,420,276.50	1,218,392.71	1,582,348.11	1,618,852.28	1,432,557.17	1,503,407.21	1,858,446.27
Gas Distribution - Addendums												
Gross Amount	165,218,359.06	27,474,773.85	26,970,920.06	14,502,395.36	10,270,839.95	5,978,492.47	5,374,324.32	4,657,812.39	5,334,983.67	6,040,067.11	11,696,289.67	23,597,415.16
Deductions	184,367.56	15,036.30	38,816.51	39,405.88	19,799.48	7,185.98	7,627.34	2,289.73	3,967.11	3,967.11	9,050.65	16,522.53
Taxable Amount	165,033,991.50	27,459,737.55	26,932,103.55	14,462,989.48	10,251,040.47	5,971,306.49	5,366,696.98	4,655,522.66	5,330,988.56	6,036,100.00	11,687,239.02	23,580,892.63
Tax Due @ 0.03862	6,357,109.35	1,057,749.08	1,037,424.63	557,834.95	394,870.08	230,014.73	206,725.17	179,330.73	205,348.91	232,510.57	450,192.45	908,535.98
40% Allocated LIHEAP Credit	(155,407.69)	0.00	0.00	0.00	0.00	0.00	(34,125.14)	(51,519.47)	(44,917.68)	(29,345.40)	0.00	0.00
Total Gas Tax:	6,201,701.67	1,057,749.08	1,037,424.63	557,834.95	394,870.08	230,014.73	172,600.03	127,811.26	160,431.23	203,165.17	450,192.45	908,535.98

2.085

AVISTA UTILITIES

Report ID:
E-OTX-12A
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
PRODUCTION & TRANSMISSION											
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)
TOTAL PRODUCTION & TRANSMISSION			0	19,848,054	19,848,054	0	12,843,675	12,843,675	0	7,004,379	7,004,379
DISTRIBUTION											
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
TOTAL DISTRIBUTION			50,122,462	0	50,122,462	43,432,581	0	43,432,581	6,689,881	0	6,689,881
TOTAL TAXES OTHER THAN FIT			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

Report ID:
G-OTX-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
1	408190	UNDERGROUND STORAGE R&P Property Tax - Storage	0	270,525	0	191,640	0	78,885	78,885
		TOTAL UNDERGROUND STORAGE TAX	0	270,525	0	191,640	0	78,885	78,885
99	408110	DISTRIBUTION State Excise Tax	6,200,201	0	6,200,201	0	0	0	0
99	408120	Municipal Occupation & License Tax	7,307,014	0	7,307,014	0	1,297,418	0	1,297,418
99	408130	Excise Tax	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	3,943,667	0	3,943,667	0	1,336,720	0	1,336,720
99	409100	State Income Tax	(83,435)	0	(83,435)	0	(83,435)	0	(83,435)
		TOTAL DISTRIBUTION TAX	17,367,447	0	17,367,447	0	2,550,703	0	2,550,703
		TOTAL TAXES OTHER THAN FIT	17,367,447	270,525	17,637,972	14,816,744	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 NATURAL GAS RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2014
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Net Gains/Losses
	Adjustment Number	2.09
	Workpaper Reference	G-NGL
REVENUES		
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
EXPENSES		
Production Expenses		
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
Underground Storage		
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	(6)
15	Taxes	-
16	Total Distribution	(6)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	(6)
26	OPERATING INCOME BEFORE FIT	6
FEDERAL INCOME TAX		
27	Current Accrual	2
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 4
RATE BASE		
PLANT IN SERVICE		
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Jma

Adjustment No. 2.01

Worksheet Ref. NGL-1

2.09-1

Avista Utilities
Property Dispositions
12 Months ended December 31, 2014

ELECTRIC Year	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)	11,018	24,418	6,541	6,541	(116,430)
2004	110,176	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	24,418	6,541	6,541	6,541	110,180
2005	244,184	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	6,541	6,541	6,541	6,541	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	65,410
2007	166,678	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	166,680
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	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	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	10,480
2011	(261)	(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
2013	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	234,734
Total	1,501,528	46,149	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

GAS Year	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)	6	63	6	63	(2,140)
2004	61	6	6	6	6	6	6	6	6	6	6	63	6	63	60
2005	625	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	100
2007	25	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	3,450
2009	1,496	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	430
2011	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
2013	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	56,272
Total	191,241	12,879	12,885	12,948	12,958	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: JK
Date: 02-13-2015 Mgr. Review: JK

2.09-2

Avista Utilities Property Dispositions 12 Months ended December 31, 2014	Description	Gain (Loss)	Alloc Factor	Srv/ Juris Alloc	Total Electric	WA Electric	ID Electric	North Gas	WA Gas	ID Gas	OR Gas	TOTAL
1	Old Town 115KV Sub land	(1,491)		ED ID	(1,491)		(1,491)					(1,491)
2	Nez Perce Substation Old Site	3,136		ED ID	3,136		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			1,583
5	Colville Service Center Sale	256,049		4	201,359	201,359		54,689	54,689			256,049
				WA								
	Total Gain	\$ 292,650			\$ 237,961	\$ 234,734	\$ 1,645	\$ 54,689	\$ 56,272	\$ -	\$ -	\$ 292,650
1	Gozzier Ranch - Held for Future Use Write Off	(24,995)		GD ID	0	0	0					0
2	HVAC ARO**	(12,182)										0
	Total Loss	\$ (37,177)			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Net Gain for Amortization (421100 & 421200)	\$ 255,473			\$ 237,961	\$ 234,734	\$ 1,645	\$ 54,689	\$ 56,272	\$ -	\$ -	\$ 292,650
	Service allocators:											
	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%			78.841%			21.359%				
	Jurisdictional allocators:											
	1 (Production/Transmission Ratio)				100.000%	64.710%	35.290%					
	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 143 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: *[Signature]* 1st Review: *[Signature]*
 Date: 02-13-2015 Mgr. Review: *[Signature]*

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

	BOOK	TAX
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: *[Signature]* 1st Review: _____
 Date: 02-13-2015 Mgr. Review: *[Signature]*

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

Ferc Acct	AccountIn Service	Jurisdiction	Journal Name	Transaction Desc Long	Transaction Amount	Notes
421100	201403	ZZ	RETIREMENT RETIREMENT USD	BEACON SUBSTATION LAND	13,814.00	retirement from Plant for the substation land
421100	201403	ZZ	NSJ004 - MISC REC SALE OF PROP BEA SUB & RETIREMENT RETIREMENT USD	MISC REC SALE OF PROP BEACON SUBSTATION	(46,868.29)	Beacon 230KV Substation Land
					(33,374.29) NGL-4	
421100	201403	ZZ	NSJ004 - MISC REC SALE OF PROP BEA SUB & RETIREMENT RETIREMENT USD	MISC REC SALE OF PROP MOAB JCT GAS REG STN # 49	(2,000.00)	Moab Junction Reg Station #49 Land
421100	201403	ZZ		MOAB SUBSTATION LAND	417.50	retirement from Plant for the substation land
					(1,582.50) NGL-4	
421100	201406	CD	Retirement Retirement USD	COLVILLE WAREHOUSE	(267,125.68)	Gain from Plant for the Colville Warehouse sale which took place in 2011
421100	201406	CD	NSJ008 - Colville Warehouse settlement f	COLVILLE WAREHOUSE SETTLEMENT	11,076.62	Journal entry pertaining to 2011 Colville warehouse sale.
					(256,048.96) NGL-3	
421100	201406	ZZ	605-CASH BOOK - 06192014 - 06272014 - 1	LEWIS COUNTY TITLE - NEZ PERCE	(3,635.50)	Nez Perce Substation Old Site
421100	201407	ZZ	605-CASH BOOK - 07222014 - 07252014 - 1	RE-PRESENTED	(1,537.68)	
421100	201407	ZZ	605-CASH BOOK - 07232014 - 07232014 - 1	RE-PRESENTED Reversing entry from Detail ID:122481.	1,537.68	
421100	201410	ED	NSJ004 - Loss on Property Disposal 20141		(1,490.94)	
421100	201410	ED	RETIREMENT RETIREMENT USD		1,490.94	
					500.00 NGL-3	Nez Perce Substation Old Site
421100	201410	ED	RETIREMENT RETIREMENT USD		3,662.81	Remaining lease retired re: Roseburg office purchase
201410	201410	GD	RETIREMENT RETIREMENT USD		(62,595.25)	
201412	201412	CD	NSJ026 - reclass to AD 201412 NSJ USD	Journal Import Created	62,595.25	
					(250,473.64)	
					24,994.90 NGL-3	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	201402	GD	NSJ009 - Held-for-future use loss on ret	Journal Import Created	12,182.18 NGL-2	
421200	201409	CD	NSJ014 - adjust ARO/HVAC depr entry 2014	Journal Import Created	1,490.94 NGL-2	
421200	201410	ZZ	NSJ004 - Loss on Property Disposal 20141	Journal Import Created	36,658.32	
					(251,910.52) NGL-2	

Total for 421100

Total for 421200

Total

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

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	100.0000%	64.710%	35.2900%
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%
	Input	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

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	System	Washington	Idaho	
Based on Data from: 01-01-2013 thru 12-31-2013						
Input		Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894	68,495,470	58,058,286	6,367,532	4,069,652
		Direct O & M Accts 901 - 935	36,950,340	26,569,475	7,224,117	3,156,748
		Direct O & M Accts 901 - 905 Utility 9 Only	4,724,966	3,236,437	1,488,529	0
		Adjustments	0	0	0	0
		Total	110,170,776	87,864,198	15,080,178	7,226,400
		Percentage	100.000%	79.753%	13.688%	6.559%
		Direct Labor Accts 500 - 894	67,800,135	51,352,909	11,789,527	4,657,699
		Direct Labor Accts 901 - 935	5,560,307	3,408,229	269,466	1,882,612
		Direct Labor Accts 901 - 905 Utility 9 Only	10,134,217	6,671,977	3,462,240	0
		Total	83,494,659	61,433,115	15,521,233	6,540,311
		Percentage	100.000%	73.578%	18.589%	7.833%
		Number of Customers at	692,224	366,305	228,433	97,486
		Percentage	100.000%	52.917%	33.000%	14.083%
		Net Direct Plant	2,661,279,881	2,100,079,490	372,868,631	188,331,760
		Percentage	100.000%	78.912%	14.011%	7.077%
		Total Percentages	400.000%	285.160%	79.288%	35.552%
		Average (CD AA)	100.000%	71.290%	19.822%	8.888%

2.09-6

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	
			Total	Electric	Gas North	Oregon Gas
Input		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%
9		Total Percentages	400.000%	314.564%	85.436%	0.000%
		Average (CD AN/ID/WA)	100.000%	78.641%	21.359%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	906,522,743	590,072,328	316,450,415	
		Percent	100.000%	65.092%	34.908%	
11		Book Depreciation	89,196,809	57,333,059	31,863,750	
		Percent	100.000%	64.277%	35.723%	

209-7

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

Basis	Ref	Description	Based on Data from:		
Input	System	Washington	Idaho		
1	Input	System Contract Demand	01-01-2011 thru 12-31-2013	100.000%	29.160%
2	Input	Number of Customers - AMA Percent	01-01-2014 thru 12-31-2014	229,211 100.000%	152,109 66.362% 77,102 33.638%
3	G-OPS	Direct Distribution Operating Expense Percent	01-01-2014 thru 12-31-2014	12,874,835 100.000%	8,222,366 63.864% 4,652,469 36.136%
	Input	Jurisdictional 4-Factor Ratio	01-01-2014 thru 12-31-2014	5,138,222	2,993,532
		Direct O & M Accounts 798 - 894		6,736,089	6,334,192
		Direct O & M Accounts 901 - 935		11,874,311	9,327,724
		Total		100.000%	78.554% 21.446%
		Direct Labor		7,841,118	5,302,891
		Amount: Accounts 798 - 894		2,835,222	2,315,397
		Amount: Accounts 901 - 935		10,676,340	7,618,288
		Total		100.000%	71.357% 28.643%
		Percentage		231,528	153,467
		Total Number of Customers		100.000%	66.284% 33.716%
		Percentage		362,119,311	242,035,600
		Total Direct Plant		100.000%	66.839% 33.161%
		Percentage		400,000%	283,034% 116.966%
4		Total Four Factor Allocators		100.000%	70.758% 29.242%
		Percent			

2.09-8

2.10

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Weather Normalization
	Adjustment Number	2.10
	Workpaper Reference	G-WN
	REVENUES	
1	Total General Business	\$ 5,134 ✓
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	5,134
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	3,123 ✓
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	3,123
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	197
16	Total Distribution	197
17	Customer Accounting	27
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	10
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	10
25	Total Gas Expense	3,357
26	OPERATING INCOME BEFORE FIT	1,777
	FEDERAL INCOME TAX	
27	Current Accrual	622
28	Debt Interest	-
29	Deferred FIT	-
30	Amort FIT	-
31	NET OPERATING INCOME	\$ 1,155
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DEIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Jma

2014	January	February	March	April	May	June	July	August	September	October	November	December
Total	28	-161	1	7	93	35	24	28	80	188	-19	168
Normal DDH	1,118	924	781	544	320	141	31	33	174	545	887	1,159
Actual DDH	1,090	1,085	780	537	227	106	7	5	94	357	906	991
Unbilled DDH												

Rate Group	January	February	March	April	May	June	July	August	September	October	November	December
WA Res Sched 101	389,758	-2,241,073	13,922	77,382	1,029,947	386,971	0	0	0	2,092,937	-211,986	2,364,959
No of Cust	137,142	137,140	137,163	136,984	137,233	137,005	137,065	137,114	137,431	137,951	138,255	138,691
Usage/DDH	0.1015	0.1015	0.1015	0.0807	0.0807	0.0807	0.0000	0.0000	0.0000	0.0807	0.0807	0.1015
WA Com Sched 101	76,833	-441,125	2,750	12,924	171,765	64,491	0	0	0	347,252	-35,056	462,254
No of Cust	11,941	11,923	11,966	11,904	11,908	11,880	11,869	11,872	11,855	11,909	11,896	11,973
Usage/DDH	0.2298	0.2298	0.2298	0.1551	0.1551	0.1551	0.0000	0.0000	0.0000	0.1551	0.1551	0.2298
WA Ind Sched 101	948	-5,326	33	154	2,074	780	0	0	0	4,144	-409	5,623
No of Cust	87	85	85	85	86	86	87	87	87	85	85	86
Usage/DDH	0.3892	0.3892	0.3892	0.2593	0.2593	0.2593	0.0000	0.0000	0.0000	0.2593	0.2593	0.3892
WA Res Sched 111	10,925	-62,583	387	2,982	39,922	15,081	0	0	0	83,759	-8,589	69,525
No of Cust	264	263	262	262	264	265	264	268	270	274	278	280
Usage/DDH	1.478	1.478	1.478	1.626	1.626	1.626	0	0	0	1.626	1.626	1.478
WA Com Sched 111	141,207	-815,236	5,095	30,416	402,483	151,337	0	0	0	818,717	-83,257	865,190
No of Cust	2,219	2,228	2,242	2,245	2,236	2,234	2,251	2,243	2,252	2,250	2,264	2,266
Usage/DDH	2.2727	2.2727	2.2727	1.9355	1.9355	1.9355	0.0000	0.0000	0.0000	1.9355	1.9355	2.2727
WA Ind Sched 111	3,599	-20,255	129	826	11,221	4,590	0	0	0	24,656	-2,492	22,974
No of Cust	47	46	47	45	46	50	50	49	49	50	50	50
Usage/DDH	2.735	2.735	2.735	2.623	2.623	2.623	0	0	0	2.623	2.623	2.735
WA Com Sched 121	8,466	-48,679	302	1,819	24,173	8,747	0	0	0	48,863	-4,939	50,795
No of Cust	26	26	26	26	26	25	27	26	26	26	26	26
Usage/DDH	11.629	11.629	11.629	9.997	9.997	9.997	0	0	0	9.997	9.997	11.629
ID Res Sched 101	162,562	-935,045	5,810	35,206	467,316	175,903	0	0	0	953,004	-96,733	991,649
No of Cust	68,063	68,086	68,108	68,058	67,996	68,008	68,205	68,245	68,460	68,595	68,893	69,199
Usage/DDH	0.0853	0.0853	0.0853	0.0739	0.0739	0.0739	0.0000	0.0000	0.0000	0.0739	0.0739	0.0853
ID Com Sched 101	358,732	-206,307	1,282	7,152	95,232	35,703	0	0	0	192,039	-19,395	217,102
No of Cust	7,315	7,314	7,320	7,314	7,330	7,302	7,294	7,279	7,308	7,312	7,307	7,376
Usage/DDH	0.1752	0.1752	0.1752	0.1397	0.1397	0.1397	0.0000	0.0000	0.0000	0.1397	0.1397	0.1752

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Prep by: *Jme* 1st Review: _____

Date: 03-09-2015 Mgr. Review: _____

2014	Total	January	February	March	April	May	June	July	August	September	October	Worksheet Ref: G-WN-	
												November	December
ID Ind Sched 101	5,371	553	-3,181	20	97	1,285	509	0	0	0	2,821	-281	3,548
No of Cust	60	58	58	58	58	58	61	63	62	61	63	62	62
Usage/DDH	0.3406	0.3406	0.3406	0.3406	0.2382	0.2382	0.2382	0.0000	0.0000	0.0000	0.2382	0.2382	0.3406
ID Res Sched 111	32,223	2,921	-16,633	102	612	8,130	3,059	0	0	0	17,239	-1,742	18,535
No of Cust	104	104	103	102	102	102	102	102	105	107	107	107	110
Usage/DDH	1.003	1.003	1.003	1.003	0.857	0.857	0.857	0	0	0	0.857	0.857	1.003
ID Com Sched 111	474,984	45,724	-263,129	1,632	9,347	124,177	46,658	0	0	0	256,323	-25,884	280,136
No of Cust	1,242	1,232	1,233	1,231	1,232	1,232	1,250	1,240	1,241	1,256	1,258	1,257	1,258
Usage/DDH	1.3255	1.3255	1.3255	1.3255	1.0838	1.0838	1.0838	0.0000	0.0000	0.0000	1.0838	1.0838	1.3255
ID Ind Sched 111	31,278	2,117	-12,172	76	607	8,293	3,121	0	0	0	17,217	-1,740	13,759
No of Cust	37	36	36	36	36	37	37	37	37	37	38	38	39
Usage/DDH	2.100	2.100	2.100	2.100	2.410	2.410	2.410	0	0	0	2.410	2.410	2.100
WA subtotal	6,375,064	631,736	-3,634,277	22,618	126,503	1,681,585	631,997	0	0	0	3,420,330	-346,728	3,841,300
ID subtotal	2,662,260	249,801	-1,436,467	8,922	53,021	704,433	264,953	0	0	0	1,438,643	-145,775	1,524,729
Summarize by Schedule													
WA 101	4,572,906	467,539	-2,687,524	16,705	90,460	1,203,786	452,242	0	0	0	2,444,333	-247,451	2,832,816
WA 111	1,712,609	155,731	-898,074	5,611	34,224	453,636	171,008	0	0	0	927,132	-94,338	957,689
WA 121	89,549	8,466	-48,679	302	1,819	24,173	8,747	0	0	0	48,865	-4,939	50,795
ID 101	2,123,775	199,039	-1,144,533	7,112	42,455	563,833	212,115	0	0	0	1,147,864	-116,409	1,212,299
ID 111	538,485	50,762	-291,934	1,810	10,566	140,600	52,838	0	0	0	290,779	-29,366	312,430

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Prep by: _____ 1st Review: _____

Date: 03-09-2015 Mgr. Review: _____

WS weighted block Effective Rate by Month (Excluding prior deferral amortization Sch 155, decoupling surcharge Sch 159, and public purpose tariff rider Sch 191)

	Total	January	February	March	April	May	June	July	August	September	October	November	December
WA 101	0.83225	0.82744	0.82744	0.82744	0.82744	0.82744	0.82744	0.82744	0.82744	0.82744	0.82744	0.85629	0.85629
WA 111	0.70251	0.69764	0.69764	0.69764	0.69764	0.69764	0.69764	0.69764	0.69764	0.69764	0.69764	0.72684	0.72684
WA 121	0.61470	0.60954	0.60954	0.60954	0.60954	0.60954	0.60954	0.60954	0.60954	0.60954	0.60954	0.64050	0.64050

ID 101	0.93710	0.93520	0.93520	0.93520	0.93520	0.93520	0.93520	0.93520	0.93520	0.93520	0.93520	0.94658	0.94658
ID 111	0.69885	0.69695	0.69695	0.69695	0.69695	0.69695	0.69695	0.69695	0.69695	0.69695	0.69695	0.70833	0.70833

Effective WACOG by Month

WA 101	0.48036	0.47578	0.47578	0.47578	0.47578	0.47578	0.47578	0.47578	0.47578	0.47578	0.47578	0.50327	0.50327
WA 111	0.47785	0.47321	0.47321	0.47321	0.47321	0.47321	0.47321	0.47321	0.47321	0.47321	0.47321	0.50104	0.50104
WA 121	0.45821	0.45329	0.45329	0.45329	0.45329	0.45329	0.45329	0.45329	0.45329	0.45329	0.45329	0.48280	0.48280

ID 101	0.48096	0.47908	0.47908	0.47908	0.47908	0.47908	0.47908	0.47908	0.47908	0.47908	0.47908	0.49033	0.49033
ID 111	0.48096	0.47908	0.47908	0.47908	0.47908	0.47908	0.47908	0.47908	0.47908	0.47908	0.47908	0.49033	0.49033

Weather Adjustment Revenue

WA 101	\$3,858,392	\$386,860	(\$2,223,765)	\$13,822	\$74,850	\$996,061	\$374,203	\$0	\$0	\$0	\$2,022,539	(\$211,890)	\$2,425,712
WA 111	\$1,219,994	\$108,644	(\$626,532)	\$3,914	\$23,876	\$316,468	\$119,302	\$0	\$0	\$0	\$646,804	(\$68,569)	\$696,087
WA 121	\$56,003	\$5,160	(\$29,672)	\$184	\$1,109	\$14,734	\$5,332	\$0	\$0	\$0	\$29,785	(\$3,163)	\$32,534

Total Revenue Adjustment

	\$5,134,389	\$500,664	(\$2,879,969)	\$17,920	\$99,835	\$1,327,263	\$498,837	\$0	\$0	\$0	\$2,699,128	(\$283,622)	\$3,154,333
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Total Revenue Adjustment

ID 101	\$1,998,626	\$186,141	(\$1,070,367)	\$6,651	\$39,704	\$527,297	\$198,370	\$0	\$0	\$0	\$1,073,482	(\$110,190)	\$1,147,538
ID 111	\$378,518	\$35,379	(\$203,463)	\$1,261	\$7,364	\$97,991	\$36,825	\$0	\$0	\$0	\$202,658	(\$20,801)	\$221,304

Total Revenue Adjustment

	\$2,377,144	\$221,520	(\$1,273,830)	\$7,912	\$47,068	\$625,288	\$235,195	\$0	\$0	\$0	\$1,276,140	(\$130,991)	\$1,368,842
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Weather Adjustment Gas Cost Expense

WA 101	\$2,246,769	\$222,446	(\$1,278,670)	\$7,948	\$43,039	\$572,737	\$215,168	\$0	\$0	\$0	\$1,162,965	(\$124,535)	\$1,425,671
WA 111	\$834,449	\$73,693	(\$424,978)	\$2,655	\$16,195	\$214,660	\$80,923	\$0	\$0	\$0	\$438,728	(\$47,267)	\$479,840
WA 121	\$41,945	\$3,838	(\$22,066)	\$137	\$825	\$10,957	\$3,965	\$0	\$0	\$0	\$22,150	(\$2,385)	\$24,524

Total Gas Cost Adjustment

	\$3,123,163	\$299,977	(\$1,725,714)	\$10,740	\$60,059	\$798,354	\$300,056	\$0	\$0	\$0	\$1,623,843	(\$174,187)	\$1,930,035
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Total Gas Cost Adjustment

ID 101	\$1,029,787	\$95,356	(\$548,323)	\$3,407	\$20,339	\$270,121	\$101,620	\$0	\$0	\$0	\$549,919	(\$57,079)	\$594,427
ID 111	\$261,162	\$24,319	(\$139,860)	\$867	\$5,062	\$67,359	\$25,314	\$0	\$0	\$0	\$139,306	(\$14,399)	\$153,194

Total Gas Cost Adjustment

	\$1,290,949	\$119,675	(\$688,183)	\$4,274	\$25,401	\$337,480	\$126,934	\$0	\$0	\$0	\$689,225	(\$71,478)	\$747,621
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Margin

	\$3,097,421	\$302,532	(\$1,739,902)	\$10,818	\$61,443	\$816,717	\$307,042	\$0	\$0	\$0	\$1,662,200	(\$168,948)	\$1,845,519
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Prep by: _____ 1st Review: *Jma*
 Date: 03-09-2015 Mgr. Review: _____

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2014		Total	January	February	March	April	May	June	July	August	September	October	November	December
Weighted Block Rate Calculation														
WA Schedule 101														
14 GRC Block Usage, Bills, & Baseload														
Block 1		70,810,621		24,755,738	100.00%	46,054,883	53.28%		01-01-2013	11-01-2014	01-01-2014			
Block 2		40,377,561		24,755,738	0.00%	40,377,561	46.72%		0.27398	0.38327	0.28219		0.28219	0.38327
		<u>111,188,182</u>		<u>24,755,738</u>	<u>100.00%</u>	<u>86,432,444</u>	<u>100.00%</u>		<u>0.32070</u>	<u>0.32941</u>	<u>0.32941</u>		<u>0.32941</u>	<u>0.32941</u>
		1,768,267	14	24,755,738	100.00%				0.45473	0.52688	0.50327		0.49803	0.47578
WA Schedule 111														
14 GRC Block Usage, Bills, & Baseload														
Block 1		5,350,872		5,350,872	33.57%	0	0.00%		01-01-2013	11-01-2014	01-01-2014		0.39131	0.39131
Block 2		14,060,569		10,590,523	66.43%	3,470,046	12.39%		0.38246	0.26644	0.26644		0.26644	0.26644
Block 3		24,531,426		0	0.00%	24,531,426	87.61%		0.25957	0.19322	0.19322		0.19322	0.19322
		<u>43,942,867</u>		<u>15,941,395</u>	<u>100.00%</u>	<u>28,001,472</u>	<u>100.00%</u>		<u>0.19600</u>	<u>0.20229</u>	<u>0.20229</u>		<u>0.20229</u>	<u>0.20229</u>
		29,797	535	15,941,395					0.45141	0.52455	0.50104		0.49535	0.47321
WA Schedule 121														
14 GRC Block Usage, Bills, & Baseload														
Block 1		167,806		167,806	3.81%	0	0.00%		01-01-2013	11-01-2014	01-01-2014		0.40597	0.40597
Block 2		167,500		167,500	3.81%	0	0.00%		0.39683	0.27558	0.28246		0.28246	0.28246
Block 3		2,773,321		2,773,321	63.01%	0	0.00%		0.20138	0.20758	0.20758		0.20758	0.20758
Block 4		1,692,856		1,292,471	29.37%	400,385	32.59%		0.15479	0.16056	0.16056		0.16056	0.16056
Block 5		828,325		0	0.00%	828,325	67.41%		0.11730	0.12272	0.12272		0.12272	0.12272
		<u>5,629,808</u>		<u>4,401,098</u>	<u>100.00%</u>	<u>1,228,710</u>	<u>100.00%</u>		<u>0.12952</u>	<u>0.13505</u>	<u>0.13505</u>		<u>0.13505</u>	<u>0.13505</u>
		338	13,021	4,401,098					0.43496	0.50545	0.48280		0.47449	0.45329
ID Schedule 101														
all therms														
Block 1									10-01-2012	11-01-2014	10-01-2013		0.45372	0.45372
Block 2		2,816,161		2,816,161	23.08%	0	0.00%		0.38679	0.45372	0.45372		0.48148	0.48148
Block 3		7,053,689		7,053,689	57.82%	0	0.00%		0.43612	0.49286	0.49033		0.47908	0.47908
Block 4		9,315,188		2,329,790	19.10%	6,985,398	70.48%		10-01-2012	11-01-2014	10-01-2013		0.47500	0.47500
		<u>2,925,382</u>		<u>12,199,640</u>	<u>100.00%</u>	<u>9,910,780</u>	<u>100.00%</u>		0.40806	0.47500	0.47500		0.31030	0.31030
		22,110,420	740	12,199,640					0.27591	0.31030	0.23095		0.23095	0.23095
									0.20012	0.17850	0.17850		0.17850	0.17850
									<u>0.18538</u>	<u>0.21547</u>	<u>0.21547</u>		<u>0.21547</u>	<u>0.21547</u>
									0.43612	0.49286	0.49286		0.48148	0.48148

Summarize No of Customers by Code

	201401	201402	201403	201404	201405	201406	201407	201408	201409	201410	201411	201412
WA Residential Sch 101	137,142	137,140	137,163	136,984	137,233	137,005	137,065	137,114	137,431	137,951	138,255	138,691
WA Commercial Sch 101	11,941	11,923	11,966	11,904	11,908	11,880	11,869	11,872	11,855	11,909	11,896	11,973
WA Industrial Sch 101	87	85	85	85	86	86	87	87	87	85	83	86
WA Total Sch 101	149,199	149,176	149,242	149,002	149,256	148,999	149,049	149,101	149,401	149,973	150,262	150,778
WA Residential Sch 111	264	263	262	262	264	265	264	268	270	274	278	280
WA Commercial Sch 111	2,219	2,228	2,242	2,245	2,236	2,234	2,251	2,243	2,252	2,250	2,264	2,266
WA Industrial Sch 111	47	46	47	45	46	50	50	49	49	50	50	50
WA Total Sch 111	2,543	2,551	2,565	2,566	2,560	2,564	2,580	2,575	2,586	2,589	2,607	2,611
WA Residential 121	-	-	-	-	-	-	-	-	-	-	-	-
WA Commercial Sch 121	26	26	26	26	26	25	27	26	26	26	26	26
WA Industrial Sch 121	1	2	3	3	3	3	2	1	2	2	2	2
WA Total Sch 121	27	28	29	29	29	28	29	27	28	28	28	28
WA Total Sch 131	2	2	2	2	2	2	2	2	2	2	2	2
ID Residential Sch 101	68,063	68,086	68,108	68,058	67,996	68,008	68,205	68,245	68,460	68,595	68,893	69,199
ID Commercial Sch 101	7,323	7,314	7,320	7,314	7,330	7,302	7,294	7,279	7,308	7,312	7,307	7,376
ID Industrial Sch 101	58	58	58	58	58	61	63	62	61	63	62	62
ID Total Sch 101	75,449	75,463	75,491	75,435	75,389	75,376	75,568	75,592	75,835	75,976	76,267	76,642
ID Residential Sch 111	104	103	102	102	102	102	102	105	107	107	107	110
ID Commercial Sch 111	1,232	1,233	1,231	1,232	1,232	1,230	1,240	1,241	1,256	1,258	1,257	1,258
ID Industrial Sch 111	36	36	36	36	37	37	37	37	37	38	38	39
ID Total Sch 111	1,375	1,375	1,372	1,373	1,374	1,372	1,382	1,386	1,403	1,406	1,406	1,411
ID Commercial Sch 121	-	-	-	-	-	-	-	-	-	-	-	-
ID Industrial Sch 121	-	-	-	-	-	-	-	-	-	-	-	-
ID Total Sch 121	-	-	-	-	-	-	-	-	-	-	-	-
ID Total Sch 131	1	1	1	1	1	1	1	1	1	1	1	1

2.10-5

2.10-6

Weather Sensitivity Regression Summary for January 2004 through 2013

Adj R ²	Dependent Variable	Shoulder Heating	Winter Heating	Usage/Cust Base Load	Usage/Cust 2013 Low	Durbin Watson Test Result
Apr, May, Jun, Dec, Jan, Feb, Oct, Nov, Mar						
Washington Gas						
0.983	WR101	0.0807	0.1015	14	14	No Autocorrelation
0.978	WC101	0.1551	0.2298	11	13	Corrected with AR(1)
0.975	WI101	0.2593	0.3892	0	13	No Autocorrelation
0.984	WT101	0.0851	0.1073	14	14	Corrected with AR(1)
0.932	WR111	1.6257	1.4782	176	371	Corrected with AR(1)
0.982	WC111	1.9355	2.2727	455	461	No Autocorrelation
0.870	WI111	2.6227	2.7346	1,984	1,717	Corrected with AR(1),(2)
0.982	WT111	1.9057	2.1837	458	473	Corrected with AR(1)
0.904	WC121	9.9970	11.6294	12,522	11,840	Corrected with AR(1),(2)
0.883	WT121	9.5822	8.4131	12,471	11,699	Corrected with AR(1),(2)
Idaho Gas						
0.990	IR101	0.0739	0.0853	13	13	Corrected with AR(1)
0.975	IC101	0.1397	0.1752	-2	10	No Autocorrelation
0.961	II101	0.2382	0.3406	0	9	No Autocorrelation
0.989	IT101	0.0804	0.0945	11	13	Corrected with AR(1)
0.939	IR111	0.8566	1.0030	201	243	Corrected with AR(1)
0.979	IC111	1.0838	1.3255	621	606	Corrected with AR(1)
0.876	II111	2.4102	2.1004	5,746	3086	Corrected with AR(1)
0.979	IT111	1.0904	1.2966	671	662	No Autocorrelation

Dependent Variable Name Code

1st letter 2nd letter Numerical reference

W = Washington Jurisdiction R = Residential Class Rate Schedule

I = Idaho Jurisdiction C = Commercial Class

 I = Industrial Class

 T = Total Schedule

2.10-7

AVISTA UTILITIES

Weather Normalization

Degree Day Comparison

Twelve Months Ended December 2014

CALENDAR MONTHLY DDH & DDC	1985 - 2014		1985 - 2014		ADJUSTMENT		ADJUSTMENT	
	ACTUAL DDH	DDH	30 YEAR AVG DDH	30 YEAR AVG DDC	NORM - ACT DDH	NORM - ACT DDC	NORM - ACT DDH	NORM - ACT DDC
Jan - 14	1,090	0	1,118	0	28	0	28	0
Feb - 14	1,085	0	924	0	-161	0	-161	0
Mar - 14	780	0	781	0	1	0	1	0
Apr - 14	537	0	544	0	7	0	7	0
May - 14	227	6	320	14	93	8	93	8
Jun - 14	106	14	141	46	35	32	35	32
Jul - 14	7	348	31	196	24	-152	24	-152
Aug - 14	5	238	33	166	28	-72	28	-72
Sep - 14	94	47	174	40	80	-7	80	-7
Oct - 14	357	1	545	1	188	0	188	0
Nov - 14	906	0	887	0	-19	0	-19	0
Dec - 14	991	0	1,159	0	168	0	168	0
	6,185	654	6,657	463	472	-191	472	-191
Heating Season Adjustment					340		340	
Summer								-199

Prep by: _____ 1st Review: _____

Date: 03-09-2015 Mgr. Review: _____

Adjustment No. 2.10

Worksheet Ref. C-WN-

2.10-8

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	106	6,693
2	2012 - 2013	20	14	68	504	779	1,040	1,243	869	730	561	140	6,240
3	2011 - 2012	40	8	99	516	890	1,118	1,078	930	809	494	175	6,502
4	2010 - 2011	48	47	158	472	948	1,096	1,103	1,006	790	698	401	6,959
5	2009 - 2010	17	23	103	668	834	1,252	919	751	733	538	190	6,448
6	2008 - 2009	8	52	142	529	785	1,328	1,204	957	936	303	93	6,923
7	2007 - 2008	0	27	194	553	894	1,126	1,243	952	880	274	176	7,002
8	2006 - 2007	8	30	170	552	865	1,122	1,243	864	685	548	136	6,493
9	2005 - 2006	11	22	229	489	919	1,258	905	949	812	525	104	6,524
10	2004 - 2005	16	34	204	480	857	1,020	1,128	842	711	503	166	6,221
11	2003 - 2004	9	1	151	418	1,056	1,083	1,193	945	668	455	131	6,425
12	2002 - 2003	28	26	219	678	839	962	957	885	745	588	90	6,382
13	2001 - 2002	33	20	100	588	744	1,136	1,063	934	938	581	137	6,686
14	2000 - 2001	51	43	285	572	1,134	1,245	1,168	1,060	795	634	201	7,508
15	1999 - 2000	75	36	181	540	703	1,030	1,143	908	799	496	142	6,416
16	1998 - 1999	0	20	101	565	748	1,119	1,010	836	769	594	186	6,396
17	1997 - 1998	35	15	116	549	785	1,098	1,058	747	721	505	90	5,995
18	1996 - 1997	35	49	281	603	949	1,241	1,130	928	794	642	154	7,070
19	1995 - 1996	21	88	146	648	742	1,120	1,217	1,045	880	556	143	7,077
20	1994 - 1995	26	13	81	558	970	1,071	1,045	771	771	578	170	6,316
21	1993 - 1994	151	83	217	457	1,063	1,051	904	998	713	469	160	6,528
22	1992 - 1993	32	60	232	481	916	1,297	1,331	1,102	834	578	165	7,220
23	1991 - 1992	15	16	108	574	918	992	1,024	750	598	477	61	5,739
24	1990 - 1991	37	42	54	610	774	1,356	1,212	716	866	568	248	6,889
25	1989 - 1990	22	76	149	554	805	1,048	976	968	739	454	166	6,330
26	1988 - 1989	47	16	240	361	856	1,171	1,113	1,205	873	473	65	6,784
27	1987 - 1988	51	50	116	474	799	1,206	1,240	850	775	477	173	6,541
28	1986 - 1987	81	4	311	488	902	1,193	1,186	831	710	417	86	6,462
29	1985 - 1986	0	64	343	622	1,363	1,409	1,076	927	680	595	67	7,503
30	1984 - 1985	21	18	264	662	870	1,381	1,345	1,117	895	501	128	7,482
1985 - 2014 30-Year Average													6,657

Prep by: _____ 1st Review: _____

Date: 03-09-2015 Mgr. Review: _____

2.11

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate Adder Schedules
	Adjustment Number	2.11
	Workpaper Reference	G-FAS
	REVENUES	
1	Total General Business	\$ (5,112)
2	Total Transportation	-
3	Other Revenues	(81,864)
4	Total Gas Revenues	(86,976)
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	(91,294)
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	9,521
8	Total Production	(81,773)
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(196)
16	Total Distribution	(196)
17	Customer Accounting	(27)
18	Customer Service & Information	(4,970)
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(10)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(10)
25	Total Gas Expense	(86,976)
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ -
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEPREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Jma

2.11-1

Avista Utilities
Eliminate Adder Schedules
Twelve Months Ended December 31, 2014

Adder Schedule Amounts Embedded in Results of Operations
Washington Natural Gas

Line No.	DESCRIPTION	Conversion Factor	Schedule 150 Purchased Gas Costs	Consolidate Gas Costs	Schedule 155 Prior PGA Amortization	Schedule 159 Decoupling Surcharge/ Rebate	Schedule 191/192 Public Purpose Tariff Rider	Total Adder Schedule Amounts	Eliminate Adder Schedules and Consolidate Gas Costs Adjustment
REVENUES									
1	Total General Business	0.954332	\$ 84,942,168	\$	✓ (95,344) \$	-	5,207,399 \$	5,112,055 \$	(5,112)
2	Total Transportation								
3	Other Revenues		✓ (81,864,473) \$	✓ (81,864,473)					(81,864)
4	Total Gas Revenues		\$ 166,806,641	\$ (81,864,473)	✓ (95,344) \$	-	5,207,399 \$	5,112,055 \$	(86,976)
EXPENSES									
Production Expenses									
5	City Gate Purchases		✓ 172,449,153 \$	(91,386,083)	✓ (90,990) \$	-		(90,990) \$	(91,295)
6	Purchased Gas Expense								
7	Net Nat Gas Storage Trans		✓ (9,521,610) \$	9,521,610					9,522
8	Total Production		\$ 162,927,543	(81,864,473)	✓ (90,990) \$	-		(90,990) \$	(81,773)
Underground Storage									
9	Operating Expenses								
10	Depreciation/Amortization								
11	Taxes								
12	Total Underground Storage		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution									
13	Operating Expenses								
14	Depreciation/Amortization								
15	Taxes	0.038314	\$ 3,254,455	\$ (3,653)	✓ (3,653) \$	-	199,515 \$	195,862 \$	(196)
16	Total Distribution		\$ 3,254,455	\$ (3,653)	✓ (3,653) \$	-	199,515 \$	195,862 \$	(196)
Customer Accounting									
17	Customer Accounting	0.005354	\$ 454,759	\$	(510) \$	-	27,879 \$	27,369 \$	(27)
18	Customer Service & Information						✓ 4,969,590 \$	4,969,590 \$	(4,970)
19	Sales Expenses								
Administrative & General									
20	Operating Expenses	0.002000	\$ 169,884	\$ (191)	(191) \$	-	10,415 \$	10,224 \$	(10)
21	Depreciation/Amortization								
22	Regulatory Amortizations								
23	Taxes								
24	Total Admin. & General		\$ 169,884	\$ (191)	(191) \$	-	10,415 \$	10,224 \$	(10)
25	Total Gas Expense		\$ 166,806,641	(81,864,473)	✓ (95,344) \$	-	5,207,399 \$	5,112,055 \$	(86,976)
26	OPERATING INCOME BEFORE FIT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Prep by: _____ 1st Review: _____

Date: 03-19-2015

Eliminate Adder Schedules.xlsx

Jma

Mgr. Review: _____

Transaction Analysis Selection: Accounting Period : '2014%', GI Ferc Account : '407329, 407429, 407331, 407450, 407497, 407499, 557161, 557290, 805110, 908600, 908690'

Source Id:<All>	Jurisdiction:WA	Service:GD	Accounting Period:<All>
-----------------	-----------------	------------	-------------------------

Ferc Acct	Ferc Acct Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	South Amt SUM
805110	Sch 155 AMORTIZE RECOVERABLE GAS COSTS	✓ -90,989.88	NULL	-90,989.88	NULL
908600	Sch 191/192 CUST SVC & INFO EXP	✓ 5,251,993.42	NULL	5,251,993.42	NULL
908690	Sch 191/192 AMORT UNBILLED DSM TARIFF RIDE	✓ -282,403.00	NULL	-282,403.00	NULL
Total		4,878,600.54		4,878,600.54	

Transaction Analysis Selection: Accounting Period : '2014%', GI Ferc Account : '495%'

Source Id:<All>	Jurisdiction:WA	Service:GD	Accounting Period:<All>
-----------------	-----------------	------------	-------------------------

Ferc Acct	Ferc Acct Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	South Amt SUM
495000	OTHER GAS REVENUE-MISCELLANEOU	-52,079.76	NULL	-52,079.76	NULL
Total		-52,079.76		-52,079.76	

Current Gas Costs included in PGA
 483xxx Sales For Resale
 495028 Deferred Exchange
 Total Revenue

78,551,873 G-OPS-12A page 1
 3,312,600 G-OPS-12A page 1 less miscellaneous
 directly assigned 495xxx
 81,864,473

804/805 City Gate Purchases
 808xxx Net Natural Gas Storage Transactions
 811000 Gas Used For Products Extraction
 Total Expense
 Net Gas Costs Recovered in Rates

✓ 172,449,153 G-OPS-12A page 1 less amortization
 of prior gas cost in 805110
 ✓ (8,752,136) G-OPS-12A page 1
 (769,474) G-OPS-12A page 1
 162,927,543
 81,063,070

2.11-2

Prep by: _____ 1st Review: _____

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
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	151,836,455	0	151,836,455	104,664,116	0	104,664,116	47,172,339	0	47,172,339
99	4812XX	Commercial - Firm & Interruptible	77,937,384	0	77,937,384	54,884,108	0	54,884,108	23,053,276	0	23,053,276
99	4813XX	Industrial-Firm	3,629,807	0	3,629,807	1,962,331	0	1,962,331	1,667,476	0	1,667,476
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	320,964	0	320,964	282,204	0	282,204	38,760	0	38,760
99	499XXX	Unbilled Revenue	(2,208,703)	0	(2,208,703)	(1,386,144)	0	(1,386,144)	(822,559)	0	(822,559)
		TOTAL SALES TO ULTIMATE CUSTOMERS	231,515,907	0	231,515,907	160,406,615	0	160,406,615	71,109,292	0	71,109,292
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	115,597,266	0	115,597,266	78,551,873	0	78,551,873	37,045,393	0	37,045,393
4	488000	Miscellaneous Service Revenues	22,757	0	22,757	12,637	0	12,637	10,120	0	10,120
99	489300	Transportation For Others	4,564,045	0	4,564,045	4,097,888	0	4,097,888	466,157	0	466,157
99	493000	Rent from Gas Property	2,375	0	2,375	2,375	0	2,375	0	0	0
4	495XXX	Other Gas Revenues	4,927,080	374,509	5,301,589	3,364,680	264,995	3,629,675	1,562,400	109,514	1,671,914
99	496100	Provision for Rate Refund	(221,098)	0	(221,098)	0	0	0	(221,098)	0	(221,098)
		TOTAL OTHER OPERATING REVENUES	124,892,425	374,509	125,266,934	86,029,453	264,995	86,294,448	38,862,972	109,514	38,972,486
		TOTAL GAS REVENUES	356,408,332	374,509	356,782,841	246,436,068	264,995	246,701,063	109,972,264	109,514	110,081,778
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	251,521,050	0	251,521,050	172,358,163	0	172,358,163	79,162,887	0	79,162,887
99	808XXX	Net Natural Gas Storage Transactions	(14,036,343)	0	(14,036,343)	(8,752,136)	0	(8,752,136)	(5,284,207)	0	(5,284,207)
99	811000	Gas Used for Products Extraction	(1,130,762)	0	(1,130,762)	(769,474)	0	(769,474)	(361,288)	0	(361,288)
10	813000	Other Gas Expenses	0	1,023,640	1,023,640	704,653	704,653	704,653	0	318,987	318,987
99	813010	Gas Technology Institute (GTI) Expenses	104,506	0	104,506	74,057	0	74,057	30,449	0	30,449
		TOTAL PRODUCTION EXPENSES	236,458,451	1,023,640	237,482,091	162,910,610	704,653	163,615,263	73,547,841	318,987	73,866,828
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	9,776	9,776	6,925	6,925	6,925	0	2,851	2,851
1	824000	Other Expenses	0	653,641	653,641	463,039	463,039	463,039	0	190,602	190,602
1	837000	Other Equipment	0	597,299	597,299	423,127	423,127	423,127	0	174,172	174,172
		TOTAL UNDERGROUND STORAGE OPER EXP	0	1,260,716	1,260,716	893,091	893,091	893,091	0	367,625	367,625
G-DEPX		Depreciation Expense-Underground Storage	0	567,450	567,450	401,982	401,982	401,982	0	165,468	165,468
G-AMTX		Amortization Expense-Underground Storage	0	227	227	161	161	161	0	66	66
G-OTX		Taxes Other Than FIT	0	270,525	270,525	191,640	191,640	191,640	0	78,885	78,885
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT T.	0	838,202	838,202	593,783	593,783	593,783	0	244,419	244,419
		TOTAL UNDERGROUND STORAGE EXPENSES	0	2,098,918	2,098,918	1,486,874	1,486,874	1,486,874	0	612,044	612,044

2.11-3

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Misc Restating
	Adjustment Number	2.12
	Workpaper Reference	G-MR
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	(1)
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	49
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	49
25	Total Gas Expense	48
26	OPERATING INCOME BEFORE FIT	(48)
	FEDERAL INCOME TAX	
27	Current Accrual	(17)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (31)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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>
Misc. Restating Adjustments:				
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
Total Misc. Restating Adjustments		<u>164,668</u>		<u>48,675</u> ✓

Prep by: RF1st Review: JmaDate: 4/10/2015Mgr. Review: Jma

WA - GAS	Board of Director Meeting Costs	Board of Director Fees	Non-Utility Removals	Reclassifications	Plane Reclassification	Retro Union Pay	Total	Account	Amount	Category
935000			(561.87)	18.18			(543.69)	935000	49,382.68	A&G
930200	(4,564.00)	4,418.00	(593.99)		(1,769.48)		(2,509.47)	930200		
928000					374.44		374.44	928000		
921000			(483.81)		69.21		(414.60)	921000		
920000						52,476.00	52,476.00	920000		
909000			(552.85)				(552.85)	909000		Cust Ser & info
908000								908000		
905000			(65.30)				(65.30)	905000		Cust. Accts
892000			(47.90)				(47.90)	892000		Dist O&M
880000			47.21	(89.23)			47.21	880000		
870000							(89.23)	870000		
	(4,564.00)	4,418.00	(2,305.72)	(23.84)	(1,325.83)	52,476.00	48,674.61		48,674.61	
	MR-BOD-1	MR-BOD-3	MR-NU-1	MR-RC-1	MR-PR-1	MR-RP-1				

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	\$	89,363.23	
Charged to 923000	\$	39,589.13	
Charged to non-utility	\$	63,867.65	
Total Utility expenses to be shared 50/50	\$	192,820.01	
	50/50	\$	96,410.01
Less amount already charged to non-utility	\$	(63,867.65)	
Amount to move to non-utility	\$	32,542.36	
		<u>Board Meeting Expenses</u>	
Total Adjustment	\$	(32,542)	
<u>Allocated to Washington Electric</u>			
71.290%	E - Note 7		
67.900%	E - Note 4	\$	(15,753)
<u>Allocated to Washington Gas</u>			
19.822%	E - Note 7		
70.758%	G - Note 4	\$	(4,564) ✓
<u>Allocated to Idaho Electric</u>			
71.290%			
32.100%	E - Note 4	\$	(7,447)
<u>Allocated to Idaho Gas</u>			
19.822%			
29.247%	G - Note 4	\$	(1,886)
<u>Allocated to Oregon</u>			
8.888%	E - Note 7	\$	(2,892)
		\$	
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)	

Prep by: AK

Date: 4/8/2015

Mgr. Review: Jma

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)	(All)
Project Number	(All)
Accounting Period	(All)

Sum of Transaction Amount				Vendor Name	Transaction Desc	Total
Ferc Acct	Service	Junsdiction	Expenditure Type			
930200	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
					JAMES CORDER-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 8900623893924	30.00
					LINDA WILLIAMS-AGENT FEE 8900623701525	30.00
					LINDA WILLIAMS-AGENT FEE 8900624227360	27.00
					LINDA WILLIAMS-AGENT FEE 8900624631856	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	854.21
					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	556.11
					LINDA WILLIAMS-ALASKA AIR 0277452586053	556.11
					LINDA WILLIAMS-ALASKA AIR 0277452586055	510.66
					LINDA WILLIAMS-ALASKA AIR 0277452586175	556.11
					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 8900623835297	22.50
					SHIRLEY WOLF-AGENT FEE 8900623835298	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	1,396.98
					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	1,789.69
					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		Avisla Board Meetings	-
					MILEAGE	(0.00)
			- Total			(0.00)

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

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

Source: This document includes all Org Code Y03, 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)	(All)
Project Number (All)	(All)
Accounting Period (All)	(All)

Sum of Transaction Amount							Total
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc		
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		18.48
				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		675.00
					LINDA WILLIAMS-STEAM PLANT BREW PUB		634.10
					LINDA WILLIAMS-THE HIGH NOONER		158.39
					LINDA WILLIAMS-WESTMARK BARANOF HOTELS		1,276.17
					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		2,255.47
					BOD DINNER - MAY 2014		1,183.46
					BOD MTGS - FEB 2014		1,823.01
					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		-
				- Total			-
				CORP CREDIT CARD	LINDA WILLIAMS-ALDERBROOK RESORT		1,000.00
					LINDA WILLIAMS-CEDARBROOK LODGE		3,369.74
					LINDA WILLIAMS-WESTMARK BARANOF HOTELS		5,660.93
				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: *RF*

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 worksheet MR-

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

Sum of Transaction Amount		Vendor Name	Transaction Desc	Total
Ferc Acct	Service	Jurisdiction	Expenditure Type	
930200	CD	AA	230 Employee Lodging	
			HEIDI B STANLEY Total	472.50
			JOHN F KELLY	LODGING
			JOHN F KELLY Total	256.94
			MARC F RACICOT	LODGING
			MARC F RACICOT Total	129.22
			THE DAVENPORT HOTEL	BOARD LODGING - MAY 2014 MTGS
				BOARD OF DIRECTORS - LODGING - MAY 2014
				FEB BOARD OF DIRECTORS - LODGING
				FEB BOARD OF DIRECTORS LODGING
				JOHN KELLY/JANET WIDMANN HOTEL CHARGES
				LODGING-BOARD OF DIRECTORS
				WIDMANN, JANET
			THE DAVENPORT HOTEL Total	6,330.92
			230 Employee Lodging Total	17,256.54
			235 Employee Misc Expenses	
				Avista Board Meetings
				LINDA WILLIAMS-NORTHWESTERN STAGE LINES
			- Total	-
			CORP CREDIT CARD	LINDA WILLIAMS-NORTHWESTERN STAGE LINES
				LINDA WILLIAMS-ROSAUERS SUPERMARKE
				LINDA WILLIAMS-SAFEWAY STORE0032557
				LINDA WILLIAMS-WALGREENS #7034
				SUE FLEMING-SPOKANE INTERNATIONAL AI
			CORP CREDIT CARD Total	307.92
			Fleming, Susan Yvonne	Misc, Baggage Fee for flight for Avista Board Meetings
				Parking, Avista Board Meetings
				Tips, Avista Board Meetings
			Fleming, Susan Yvonne Total	39.35
			235 Employee Misc Expenses Total	347.27
			710 Rental Expense - Vehicle	
			- Total	-
			MARC F RACICOT	CAR
			MARC F RACICOT Total	320.54
			710 Rental Expense - Vehicle Total	320.54
			885 Miscellaneous	
				BOD MTGS MAY 2014
				EXPENSE REIMBURSEMENT
				MILEAGE
				MISC
				MISC & TRAVEL EXPENSES
				REFUND FOR SPACE FOR EVENT IN JUNEAU
			- Total	26,575.73
			CORP CREDIT CARD	LINDA WILLIAMS-CEDARBROOK LODGE
			CORP CREDIT CARD Total	550.00
			DONALD C BURKE	MISC
				TRAVEL EXPENSES
			DONALD C BURKE Total	247.94
			HEIDI B STANLEY	MISC
			HEIDI B STANLEY Total	195.75
			JANET WIDMANN	MISC
			JANET WIDMANN Total	144.90
			JOHN F KELLY	MISC
			JOHN F KELLY Total	277.03
			KRISTIANNE BLAKE	EXPENSE REIMBURSEMENT
				PARKING
			KRISTIANNE BLAKE Total	34.45
			MARC F RACICOT	EXPENSE REIMBURSEMENT
				MILEAGE
				MISC
				MISC & TRAVEL EXPENSES
				TRAVEL EXPENSES
			MARC F RACICOT Total	667.31
			REBECCA A KLEIN	MISC
				MISC & TRAVEL EXPENSES
				PARKING
			REBECCA A KLEIN Total	301.74
			RICK R HOLLEY	MISC
			RICK R HOLLEY Total	16.00
			SHRINE OF ST THERESE	DEPOSIT - BOD MTG
			SHRINE OF ST THERESE Total	180.00
			THE DAVENPORT HOTEL	BOARD OF DIRECTOR MTGS
				BOD MTGS - FEB 2014
				BOD MTGS MAY 2014
			THE DAVENPORT HOTEL Total	2,688.98
			885 Miscellaneous Total	31,881.83
			915 Printing	
			RICOH USA INC	BOD
				BOD BOOKS
				BOD MAG MASTER
			RICOH USA INC Total	16.52
			915 Printing Total	16.52
			950 Training	
			NYSE GOVERNANCE SERVICE	BOARD LEADERSHIP RENEWAL
			NYSE GOVERNANCE SERVICES Total	10,850.00
			950 Training Total	10,850.00
			AA Total	89,363.23

Prep by: *RLV*

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

Sum of Transaction Amount							Total
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc		
930200	CD						89,363.23
930200	CD						89,363.23
923000	CD	AA	020 Professional Services		MEMBERSHIP - CEB		-
					- Total		-
					CORPORATE EXECUTIVE BOARD MEMBERSHIP - CEB		36,800.00
					CORPORATE EXECUTIVE BOARD Total		36,800.00
					MERIDIAN COMPENSATION PA/7/1-7/31/14 EXEC COMPENSATION CONSULTING SERVICE		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					39,589.13
		AA					39,589.13
923000	CD						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					346.72
		ZZ					346.72
426500	ZZ						346.72
426100	ZZ	ZZ	210 Employee Auto Mileage	Fleming, Susan Yvonne	Mileage, Set up for Scott's UW Meeting		3.25
					Fleming, Susan Yvonne Total		3.25
			210 Employee Auto Mileage Total				3.25
		ZZ					3.25
		ZZ					3.25
426100	ZZ						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					10.30
		ZZ					10.30
417120	ZZ						10.30
417100	ZZ	ZZ	205 Airfare		AIR		-
					EXPENSE REIMBURSEMENT		-
					MISC & TRAVEL EXPENSES		-
					REIMBURSE AIRFARE DIRECTORS SPOUSE HEIDE / RC	(843.90)	
					REIMBURSE AIRFARE DIRECTORS SPOUSE MARC/THE	(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	(846.60)	
					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 8900621057969	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 0277452588030	57.14	
					LINDA WILLIAMS-ALASKA AIR 0277452588031	571.40	
					LINDA WILLIAMS-ALASKA AIR 0277452588033	61.39	
					LINDA WILLIAMS-ALASKA AIR 0277452588034	98.90	
					LINDA WILLIAMS-ALASKA AIR 0277452588036	56.74	
					LINDA WILLIAMS-ALASKA AIR 0277452588037	72.69	
					LINDA WILLIAMS-ALASKA AIR 0277452588038	61.39	
					LINDA WILLIAMS-ALASKA AIR 0277452588039	613.90	
					LINDA WILLIAMS-ALASKA AIR 0277452588040	64.79	
					LINDA WILLIAMS-ALASKA AIR 0277452588041	647.90	
					LINDA WILLIAMS-ALASKA AIR 0277452588042	61.39	
					LINDA WILLIAMS-ALASKA AIR 0277452588043	613.90	
					LINDA WILLIAMS-ALASKA AIR 0277452588049	61.39	
					LINDA WILLIAMS-ALASKA AIR 0277452588050	613.90	
					LINDA WILLIAMS-ALASKA AIR 0277452588051	61.79	
					LINDA WILLIAMS-ALASKA AIR 0277452588052	617.90	
					LINDA WILLIAMS-ALASKA AIR 0277452588053	61.79	
					LINDA WILLIAMS-ALASKA AIR 0277452588054	617.90	
					LINDA WILLIAMS-ALASKA AIR 0277452588055	56.74	
					LINDA WILLIAMS-ALASKA AIR 0277452588175	61.79	
					LINDA WILLIAMS-ALASKA AIR 0277452588176	617.90	

Prep by: RF

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 worksheet MR-

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

Sum of Transaction Amount			Vendor Name	Transaction Desc	Total
Ferc Acct	Service	Jurisdiction	Expenditure Type		
417100	ZZ	ZZ	205 Airfare	CORP CREDIT CARD	61.39
				LINDA WILLIAMS-ALASKA AIR 0277452997202	13.12
				LINDA WILLIAMS-ALASKA AIR 0277469518579	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 0272154549201	2.50
				CORP CREDIT CARD Total	15,224.03
				DONALD C BURKE AIR	155.22
				EXPENSES	573.00
				TRAVEL EXPENSES	19.40
				DONALD C BURKE Total	747.62
				HEIDI B STANLEY AIR	53.90
				HEIDI B STANLEY Total	53.90
				JANET WIDMANN AIR	208.95
				JANET WIDMANN Total	208.95
				JOHN F KELLY AIR	513.21
				EXPENSES	572.50
				JOHN F KELLY Total	1,085.71
				KRISTIANNE BLAKE EXPENSE REIMBURSEMENT	15.21
				KRISTIANNE BLAKE Total	15.21
				MARC F RACICOT TRAVEL EXPENSES	29.10
				MARC F RACICOT Total	29.10
				R JOHN TAYLOR EXPENSE REIMBURSEMENT	136.00
				R JOHN TAYLOR Total	136.00
				REBECCA A KLEIN AIR	198.85
				MISC & TRAVEL EXPENSES	25.70
				REBECCA A KLEIN Total	224.55
				RICK R HOLLEY AIR	26.10
				RICK R HOLLEY Total	26.10
			205 Airfare Total		12,324.97
			210 Employee Auto Mileage	MILEAGE	0.00
				- Total	0.00
				DONALD C BURKE EXPENSES	40.68
				MILEAGE	12.09
				DONALD C BURKE Total	52.77
				Fleming, Susan Yvonne Mileage, Executive Admin Group Meeting	2.97
				Mileage, Final Walkthrough of Huntington Park and City Hal	1.34
				Mileage, Tour of Huntington Park and City Hall Plaza for EV	1.34
				Fleming, Susan Yvonne Total	5.65
				JOHN F KELLY MILEAGE	36.56
				JOHN F KELLY Total	36.56
				MARC F RACICOT EXPENSES	27.89
				MARC F RACICOT Total	27.89
				R JOHN TAYLOR EXPENSE REIMBURSEMENT	24.64
				EXPENSES	12.32
				R JOHN TAYLOR Total	36.96
				RICK R HOLLEY MILEAGE	2.02
				RICK R HOLLEY Total	2.02
			210 Employee Auto Mileage Total		161.85
			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
				AZAR'S FOOD SERVICES Total	158.38
				CORP CREDIT CARD	3,935.77
				LINDA WILLIAMS-ABBYS KITCHEN	111.98
				LINDA WILLIAMS-BEACON HILL EVENTS	66.86
				LINDA WILLIAMS-CATERED FOR YOU	6,296.38
				LINDA WILLIAMS-CEDARBROCK LODGE	75.00
				LINDA WILLIAMS-PALISADE CATERING	634.11
				LINDA WILLIAMS-STEAM PLANT BREW PUB	
				CORP CREDIT CARD Total	11,120.10
				DONALD C BURKE FOOD	6.86
				DONALD C BURKE Total	6.86
				EWI OF SPOKANE MEALS	30.00
				SPRING CONFERENCE	120.00
				EWI OF SPOKANE Total	150.00
				HEIDI B STANLEY FOOD	71.13
				HEIDI B STANLEY Total	71.13
				JANET WIDMANN FOOD	19.98
				JANET WIDMANN Total	19.98
				JOHN F KELLY FOOD	42.87

Prep by: *MT*

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

Sum of Transaction Amount			Expenditure Type	Vendor Name	Transaction Desc	Total	
Ferc Acct	Service	Jurisdiction					
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	160.33	
					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	395.73
						YELENA GOLOBORODKO-TRESKO MONUMENT	1,580.00
				CORP CREDIT CARD Total		1,975.73	
			880 Materials & Equipment Total			1,975.73	
			885 Miscellaneous		-	2,975.08	
					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 & POWAELP INVOICE TO CORP		5,775.00	
				ALASKA ELECTIC LIGHT & POWER COMPANY Total		5,775.00	

Prep by: *AK*

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

Sum of Transaction Amount			Vendor Name	Transaction Desc	Total
Ferc Acct	Service	Jurisdiction	Expenditure Type		
417100	ZZ	ZZ	885 Miscellaneous	CORP CREDIT CARD	
				LINDA WILLIAMS-ADVENTURES IN ADVERTISING	63.24
				LINDA WILLIAMS-JUNEAU SPORTFISHING	4,660.00
				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	28.08
				MILEAGE	28.00
				MISC	9.62
				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	63,507.38
				417100 Total	63,507.38
				Grand Total	192,820.01

Prep by: RF
Mgr. Review: ma

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

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

(0)

- 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.

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

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	26,776
- Total			465,572
DONALD C BURKE	201403	RETAINER / MEETINGS	26,760
	201406	QTRLY RETAINER	26,762
	201409	QUARTERLY RETAINER	17,231
	201412	RETAINER	19,850
DONALD C BURKE Total			90,603
ERIK J ANDERSON	201403	RETAINER / MEETINGS	31,625
	201406	QTRLY RETAINER	33,151
	201409	QUARTERLY RETAINER	23,806
	201412	RETAINER/FEES	24,725
ERIK J ANDERSON Total			113,307
HEIDI B STANLEY	201403	RETAINER / MEETINGS	23,000
	201406	QTRLY RETAINER	24,526
	201409	QUARTERLY RETAINER	23,231
	201412	RETAINER	24,350
HEIDI B STANLEY Total			95,107
JANET WIDMANN	201409	QUARTERLY RETAINER	19,760
	201412	RETAINER	22,845
JANET WIDMANN Total			42,605
JOHN F KELLY	201403	RETAINER / MEETINGS	36,625
	201406	QTRLY RETAINER	41,151
	201409	QUARTERLY RETAINER	27,106
	201412	RETAINER	31,225
JOHN F KELLY Total			136,107
KRISTIANNE BLAKE	201403	RETAINER / MEETINGS	37,800
	201406	QTRLY RETAINER	36,326
	201409	QUARTERLY RETAINER	25,781
	201412	RETAINER	29,900
KRISTIANNE BLAKE Total			129,807
MARC F RACICOT	201403	RETAINER / MEETINGS	21,500
	201406	QTRLY RETAINER	26,026
	201409	QUARTERLY RETAINER	21,731
	201412	RETAINER	24,350
MARC F RACICOT Total			93,607
R JOHN TAYLOR	201403	RETAINER / MEETINGS	27,245
	201406	QTRLY RETAINER	31,771
	201409	QUARTERLY RETAINER	24,476
	201412	RETAINER	28,595
R JOHN TAYLOR Total			112,087
REBECCA A KLEIN	201403	RETAINER / MEETINGS	16,375
	201406	QTRLY RETAINER	17,885
	201409	QUARTERLY RETAINER	15,106
	201412	RETAINER	16,225
REBECCA A KLEIN Total			65,591
RICK R HOLLEY	201403	RETAINER / MEETINGS	23,833
RICK R HOLLEY Total			23,833
Grand Total			1,368,021

2.12-13

Prep by: *[Signature]*
Mgr. Review

Date: 4/8/2015

2014 WA CBR - Misc. Restating - BOD Mtg&Fees

	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	\$ 486,180.43
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	\$ 2,431.69		\$ 2,403.78	\$ 382.09	\$ 2,847.95	\$ 2,271.33	\$ 2,167.35	\$ 2,202.96	\$ 2,424.38	\$ 996.88	\$ 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	\$ 69,320.17	\$ 91,440.25	\$ 92,904.94	\$ 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	\$ 65,691.59	\$ 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
Q1 2014											
Quarterly Retainer	\$ 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
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
Jan 10 Comp Conf. Call					\$ 1,500.00	\$ 1,500.00			\$ 1,500.00		\$ 4,500.00
Jan 21/22 - Ecova Bd & Com Mtgs	\$ 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		\$ 4,500.00
Feb 6 - Finance Mtg	\$ 1,500.00		\$ 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		\$ 799.91							\$ 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	\$ 996.88	\$ 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	\$ 80,889.66	\$ 23,471.24	\$ 127,259.75	\$ 63,320.17	\$ 91,440.25	\$ 92,904.94	\$ 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	\$ 113,087.56	\$ 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
B&O taxes withheld for 1st Quarter	\$ (474.38)	\$ -	\$ (424.61)	\$ (362.09)	\$ (575.80)	\$ (259.66)	\$ (326.66)	\$ (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	\$ 22,655.00	\$ 26,834.47	\$ -	\$ 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: RK

Date: 4/8/2015

Mgr. Review: _____

2.12-15

Prep by: RF

	ANDERSON	BLAKE	BURKE	HOLLEY	KELLY	KLEIN	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
2014 Stock Issuance	\$ 47,973.88	\$ 47,973.88	\$ 65,989.04	\$ -	\$ 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	\$ 9,991.88
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	\$ 2,431.89	\$ -	\$ 2,403.78	\$ 362.09	\$ 2,847.85	\$ 2,271.33	\$ 2,167.35	\$ 2,202.96	\$ 2,424.38	\$ 996.98	\$ 18,108.51
TOTAL QUARTERLY PAYMENTS - SUBS	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,500.00
TOTAL QUARTERLY PAYMENTS	\$ 103,175.71	\$ 122,307.24	\$ 80,989.66	\$ 23,471.24	\$ 127,259.75	\$ 69,320.17	\$ 91,440.25	\$ 92,904.64	\$ 109,663.18	\$ 41,608.80	\$ 855,840.84
TOTAL RETAINER COMPENSATION	\$ 113,107.60	\$ 129,807.24	\$ 90,593.44	\$ 23,833.33	\$ 136,107.60	\$ 66,591.50	\$ 93,607.60	\$ 95,107.60	\$ 112,087.56	\$ 42,605.68	\$ 902,449.15
TOTAL 2014 COMPENSATION	\$ 162,125.00	\$ 179,824.64	\$ 157,625.00	\$ 23,833.33	\$ 185,125.00	\$ 149,825.00	\$ 142,525.00	\$ 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 - Ecova 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	\$ -	\$ -	\$ -	\$ 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	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 10,500.00
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	\$ -	\$ 12,000.00
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	\$ -	\$ 6,000.00
May 27 - Ecova Conf. Call	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 4,500.00
June 9 - Finance Special Mtg	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 6,000.00
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	\$ -	\$ 4,500.00

2.12

Adjuster

Worksheet: MIR_BOD-5

2.12-16

rk

	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	\$ 9,891.58
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	\$ 2,202.98	\$ 2,424.38	\$ 996.88	\$ 18,108.51
TOTAL QUARTERLY PAYMENTS-SUBS	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,500.00
TOTAL QUARTERLY PAYMENTS	\$ 103,175.71	\$ 122,307.24	\$ 80,989.66	\$ 23,471.24	\$ 127,259.75	\$ 63,320.17	\$ 91,440.25	\$ 92,904.64	\$ 109,863.18	\$ 41,608.90	\$ 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	\$ 42,606.68	\$ 902,449.15
TOTAL 2014 COMPENSATION	\$ 162,125.00	\$ 179,824.64	\$ 157,525.00	\$ 23,833.33	\$ 185,125.00	\$ 148,825.00	\$ 142,825.00	\$ 144,125.00	\$ 161,104.96	\$ 64,008.33	\$ 1,368,021.26
Deferred - June 2014 Div	\$ -	\$ 799.81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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)	\$ -	\$ (1,298.09)	\$ -	\$ (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	\$ -	\$ 39,801.66	\$ 16,372.34	\$ 24,910.88	\$ 23,438.62	\$ 30,574.94	\$ -	\$ 238,722.58

2.12-17

Prep by: RF
 Date: 4/8/2015
 Mgr. Review: _____

	ANDERSON	BLAKE	BURKE	HOLLEY	KELLY	KLEIN	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
2014 Stock Issuance	\$ 47,973.88	\$ 47,973.88	\$ 63,988.04	\$ -	\$ 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	\$ 9,391.58
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	\$ 382.09	\$ 2,847.85	\$ 2,271.33	\$ 2,167.35	\$ 2,202.96	\$ 2,424.38	\$ 996.68	\$ 18,108.51
TOTAL QUARTERLY PAYMENTS - SUBS	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,500.00
TOTAL QUARTERLY COMPENSATION	\$ 103,175.71	\$ 122,307.24	\$ 80,689.86	\$ 23,471.24	\$ 127,259.75	\$ 85,320.17	\$ 91,440.25	\$ 92,904.64	\$ 108,693.18	\$ 41,608.80	\$ 855,840.64
TOTAL RETAINER COMPENSATION	\$ 113,107.60	\$ 129,807.24	\$ 90,593.44	\$ 23,833.33	\$ 138,107.60	\$ 65,591.50	\$ 93,607.60	\$ 95,107.60	\$ 112,087.56	\$ 42,605.58	\$ 902,448.15
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	\$ 161,104.96	\$ 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	\$ 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	\$ -	\$ -	\$ 1,500.00	\$ 4,500.00
Aug 29 - Finance Mig	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,744.96	\$ -	\$ 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	\$ 92.19
B&O taxes withheld for 3rd Quarter	\$ (369.75)	\$ -	\$ (274.13)	\$ -	\$ (437.27)	\$ (255.61)	\$ (345.93)	\$ (364.13)	\$ (382.80)	\$ (639.11)	\$ (3,068.63)
TOTAL	\$ 23,236.73	\$ 25,781.39	\$ 16,957.35	\$ -	\$ 26,689.21	\$ 14,850.87	\$ 21,385.65	\$ 22,987.35	\$ 24,093.67	\$ 19,121.37	\$ 194,963.59

2.12-18

Prep by: *AK*
MGR
Date: 4/6/2015
Mgr. Review: *gma*

	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	\$ 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	\$ 9,991.68
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	\$ 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	\$ 2,187.35	\$ 2,202.96	\$ 2,424.38	\$ 996.88	\$ 18,108.51
TOTAL QUARTERLY PAYMENTS - SUBS	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ -	\$ 7,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,500.00
TOTAL QUARTERLY PAYMENTS	\$ 103,175.71	\$ 122,807.24	\$ 80,689.66	\$ 23,471.24	\$ 127,259.75	\$ 63,320.17	\$ 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	\$ 65,591.50	\$ 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	\$ 148,625.00	\$ 142,625.00	\$ 144,125.00	\$ 161,104.96	\$ 64,008.33	\$ 1,368,071.26
Q4 2014											
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	\$ 18,345.20	\$ 152,145.20
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	\$ -	\$ 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 - Comp. Mtg	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 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	\$ -	\$ 6,000.00
Deferred - Dec 2014 Div	\$ -	\$ 799.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,744.99	\$ -	\$ 2,544.90
B&O taxes withheld for 4th Quarter	\$ (370.88)	\$ -	\$ (306.85)	\$ -	\$ (485.32)	\$ (243.38)	\$ (379.80)	\$ (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	\$ 23,870.40	\$ 23,843.67	\$ 28,160.10	\$ 22,487.43	\$ 219,079.98

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

Accounting Year	Sum of Transaction Amount	Service		Jurisdiction				GD		Grand Total		
		Ferc Acct	CD	AA	AN	ID	WA	ED AN	ID		WA	OR
2014												
	537000											78.40
	557000											513.22
	580000											2,000.00
	588000											600.00
	874000											576.70
	880000											524.04
	892000											500.00
	905000	298.18										75.00
	908000											19.04
	909000											2,168.97
	921000	3,449.50										543.93
	930200	1,928.40										300.00
	935000	4,006.04										4,006.04
Grand Total		9,682.12		4,238.97	618.04	50.00	6,346.93	576.70	524.04	1,343.93	75.00	22,454.73

ELECTRIC	CD	AA	AN	ID	WA	ED AN	ED ID	ED WA	GD OR	GD WA
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	CD	AA	AN	ID	WA	ED AN	ED ID	ED WA	GD OR	GD WA
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	CD	AA	AN	ID	WA	ED AN	ED ID	ED WA	GD OR	GD WA
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
536000	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
		3,905.62	1,979.41	-	39.32	3,541.67	-	524.04	-	-	9,990.06

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
		1,381.46	865.69	-	10.68	-	-	-	-	47.90	2,305.73

	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%

Prep by: RF
Mgr. Review: Jma

Adjustment: *ZLR*

Workpaper Ref. MR_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 CD	Jurisdiction				ED AN	ID	WA	ID	WA	GD OR	WA	Grand Total
			AN	AN	ID	WA								
537000		AA					78.40						78.40	
557000		CD					513.22						513.22	
580000		AA					2,000.00						2,000.00	
588000		AA					600.00			576.70	524.04		1,700.74	
880000		AA										500.00	500.00	
892000		AA	253.18									75.00	253.18	
905000		AA						19.04					19.04	
908000		AA		2,168.97									2,168.97	
909000		AA									543.93		543.93	
921000		AA	3,437.00										3,437.00	
930200		AA	1,928.40				2,154.31						7,101.71	
935000		AA	4,006.04										4,006.04	
Grand Total			9,624.62	4,238.97			5,345.93	618.04		576.70	524.04	1,343.93	22,397.23	

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

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	Ferc Acct.	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
537000	ED	AN	210 Employee Auto Mileage	Sweet, Timothy J	Mileage, Personal vehicle mileage to and from Thompson Falls for Golf foursome meeting		39.20
537000 Total							39.20
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Mileage, Personal vehicle mileage to and from Thompson Falls for Golf foursome meeting		78.40
537000 Total							78.40
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		19.60
537000 Total							19.60
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		43.32
537000 Total							43.32
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		100.00
537000 Total							100.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		2,000.00
537000 Total							2,000.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		2,900.00
537000 Total							2,900.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		100.00
537000 Total							100.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		400.00
537000 Total							400.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		100.00
537000 Total							100.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		87.80
537000 Total							87.80
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		4.49
537000 Total							4.49
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		84.65
537000 Total							84.65
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		168.00
537000 Total							168.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		168.00
537000 Total							168.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		63.76
537000 Total							63.76
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		34.23
537000 Total							34.23
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		249.81
537000 Total							249.81
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		240.00
537000 Total							240.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		1,709.74
537000 Total							1,709.74
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		100.00
537000 Total							100.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		400.00
537000 Total							400.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		630.20
537000 Total							630.20
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		75.00
537000 Total							75.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		75.00
537000 Total							75.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		158.24
537000 Total							158.24
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		25.00
537000 Total							25.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		69.84
537000 Total							69.84
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		262.18
537000 Total							262.18
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		253.18
537000 Total							253.18
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		19.04
537000 Total							19.04
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		15.84
537000 Total							15.84
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		67.72
537000 Total							67.72
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		45.39
537000 Total							45.39
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		1,000.00
537000 Total							1,000.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		1,005.89
537000 Total							1,005.89
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		2,141.87
537000 Total							2,141.87
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		543.93
537000 Total							543.93
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		443.32
537000 Total							443.32
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		2,712.88
537000 Total							2,712.88
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		40.00
537000 Total							40.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		84.50
537000 Total							84.50
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		13.50
537000 Total							13.50
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		89.70
537000 Total							89.70
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		25.17
537000 Total							25.17
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		1,500.00
537000 Total							1,500.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		788.00
537000 Total							788.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		70.44
537000 Total							70.44
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		6.50
537000 Total							6.50
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		3,437.00
537000 Total							3,437.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		150.00
537000 Total							150.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		453.40
537000 Total							453.40
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		1,000.00
537000 Total							1,000.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		325.00
537000 Total							325.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		40.00
537000 Total							40.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		30.00
537000 Total							30.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		2,000.00
537000 Total							2,000.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		560.00
537000 Total							560.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		35.00
537000 Total							35.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		50.00
537000 Total							50.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		4,647.40
537000 Total							4,647.40
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		301.25
537000 Total							301.25
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		87.50
537000 Total							87.50
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		42.00
537000 Total							42.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		42.00
537000 Total							42.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		181.50
537000 Total							181.50
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		42.00
537000 Total							42.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		1,500.00
537000 Total							1,500.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		2,184.21
537000 Total							2,184.21
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		300.00
537000 Total							300.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		300.00
537000 Total							300.00
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		7,381.71
537000 Total							7,381.71
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		957.34
537000 Total							957.34
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		3,018.70
537000 Total							3,018.70
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		4,908.08
537000 Total							4,908.08
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		4,814.84
537000 Total							4,814.84
537000	ED	AN	215 Employee Business Meals	Silverthorn, Steven George	Meals, Holiday luncheon - Pend Oreille PUO		22,977.83
537000 Total							22,977.83

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 JURIS/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
Ferc Acct	CD	WA	ED	GD	ZZ		
	AA	WA	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	-
Grand Total		(25,063.50)	6,186.00	(2,190.00)	2,579.50	18,488.00	

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: RF

1st Review: _____

Date: 4/8/2015

Mgr. Review: Jma

**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
Grand Total	(25,063.50)	6,186.00	(2,190.00)	2,579.50	18,488.00	-

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)
	<u>(12,132.22)</u>	<u>3,303.15</u>	<u>(1,487.01)</u>	<u>-</u>	<u>-</u>	<u>(10,316.07)</u>

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)
	<u>(3,515.32)</u>	<u>934.90</u>	<u>-</u>	<u>1,254.50</u>	<u>-</u>	<u>(1,325.92)</u>

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

	CD AA	WA	ED WA	GD AA	ZZ 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	(18,488.00)

**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	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
Grand Total	25,063.50		6,186.00			31,249.50

MR-PR-3

Balances with Corrected Recording						
Accounting Year	2014					Grand Total
Ferc Acct	CD	WA	ED	GD	ZZ	
	AA	WA	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
Grand Total		6,186.00	3,996.00	2,579.50	18,488.00	31,249.50

MR-PR-3

Net Adjustment						
Accounting Year	2014					Grand Total
Ferc Acct	CD	WA	ED	GD	ZZ	
	AA	WA	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	-
Grand Total	(25,063.50)	6,186.00	(2,190.00)	2,579.50	18,488.00	

MR-PR-1

#VALUE!

Prep by: RF

1st Review: _____

Date: 4/8/2015

Mgr. Review: Jma

2.12-28

Ferc Acct	Service	Jurisdiction	Accounting Period	Project Number	Accounting Year	Project Desc	Standard	Transaction Amount	Reclassified Jurisdiction	Purpose of Flight	Flight Number	Service Error	Jurisdiction Error
928000	CD	AA	201404	09900540	2014	Common F DL		3,996.00	ED	WUTC OPEN MEETING RE: INVESTIGATION OF THE CO3	AA041414	ERROR	ERROR
921000	CD	AA	201409	09902800	2014	Employee DL		2,579.50	GD	Oregon Gas Manager Meeting	AA082014	ERROR	ERROR
921000	CD	AA	201405	09900162	2014	Admin Acct DL		5,172.00	ZZ	Retirement Party for Harold Sheeran	AA062814A	ERROR	ERROR
928000	ED	WA	201405	02800540	2014	Wa Elect F DL		3,465.00	CD	WUTC Workshop - UH40832 Low Income Electric and Gas	AA062814A	ERROR	OK
928000	ED	WA	201408	02800540	2014	Wa Elect F DL		2,750.00	CD	Meeting with Public Counsel 11:00 am downtown Seattle to c	AA090214A	ERROR	OK
930200	CD	AA	201407	09903691	2014	Corporate DL		3,175.00	ZZ	Meeting with University Presidents Regarding Medical School	AA070914	ERROR	ERROR
930200	CD	AA	201407	09903691	2014	Corporate DL		2,072.00	ZZ	Meeting with University Presidents Regarding Medical School	AA070914	ERROR	ERROR
930200	CD	AA	201407	09903691	2014	Corporate DL		2,360.00	ZZ	Meeting with University Presidents Regarding Medical School	AA070914	ERROR	ERROR
930200	CD	AA	201407	09903691	2014	Corporate DL		2,360.00	ZZ	Meeting with University Presidents Regarding Medical School	AA070914	ERROR	ERROR

Accounting Year	2014
Sum of Transaction Amount	31,249.50
Ferc Acct	
921000	8,451.50
928000	3,996.00
930200	12,616.00
Grand Total	25,063.50

Accounting Year	2014
Sum of Transaction Amount	31,249.50
Ferc Acct	
928000	6,186.00
930200	6,186.00
Grand Total	12,372.00

Sum of Transaction Amount	Reclassified Service	Reclassified Jurisdiction	Grand Total
8,451.50	ED	AA	8,451.50
3,996.00	ED	AA	3,996.00
12,616.00	ED	AA	12,616.00
25,063.50	ED	AA	25,063.50

2.8615E+10

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

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

Sum of Transaction Amount	Column Labels								Grand Total
Row Labels	ED AN	ID	WA	GD AA	GD AN	ID	WA		Grand Total
551000	(10.08)								(10.08)
566000	(85.01)								(85.01)
580000			(78.40)						(78.40)
588000	234.09		(585.44)						(451.35)
870000					(203.29)				(203.29)
880000					(30.80)	95.09	763.84		828.13
935000				(18.18)					18.18
Grand Total	139.00		(783.84)		(234.09)	95.09	763.84		18.18

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	(6.52)	-	-	-	-	-	(6.52)
566000	1	(55.01)	-	-	-	-	-	(55.01)
580000	1	-	-	-	-	-	-	-
588000	3	152.70	-	-	-	-	-	152.70
870000	3	-	-	-	-	-	-	-
880000	3	-	-	-	-	-	-	-
935000	3	-	-	(18.18)	-	-	-	(18.18)
		91.17		(18.18)				72.99

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
				(102.75)	60.73		18.18	(23.85)

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
Grand Total				95.09	763.84	234.09				1,111.20

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
Grand Total				234.09	763.84	95.09				1,111.20

NET ADJUSTMENT										
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)					(451.35)
870000						234.09				(203.29)
880000									(30.80)	(30.80)
935000									(18.18)	(18.18)
Grand Total				139.00	(763.84)	(234.09)			95.09	18.18

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
551000	ED	AN	215 Employee Business Meals	Forkner, Douglas Robert	Meals, Natural Gas Tour	85.01
556000	ED	ID	210 Employee Auto Mileage	Aubuchon, Steven M	Mileage, Central Safety/Gas Mgr Meeting in Spokane(Round Trip from Kellogg)	78.40
556000	ED	ID	210 Employee Auto Mileage	Kane, James A	Mileage, Franchise Meeting in CDA	57.12
580000	ED	AA	215 Employee Business Meals	Harding, Timothy J	Meals, PSE Electric Fault meeting - Dinner	437.92
580000	ED	AA	230 Employee Lodging	Harding, Timothy J	Mileage, Gas Manager Meeting	95.20
580000	ED	AA	210 Employee Auto Mileage	Harding, Timothy J	Mileage, Gas Managers	95.20
580000	ED	WA	885 Miscellaneous	CASCADE NATURAL GAS CORP	Mileage, Idaho Gas Audit	683.44
870000	GD	AA	215 Employee Business Meals	Harding, Timothy J	Meals, PSE Electric Fault meeting - Dinner	7.65
870000	GD	AA	230 Employee Lodging	Harding, Timothy J	Lodging, PSE Electric Fault Meeting - Rooms for Tim Harding and Gary Douglas	195.64
880000	GD	AA	210 Employee Auto Mileage	Harding, Timothy J	Mileage, Jack Stewart - Electric Distribution Training	203.28
935000	ED	WA	885 Miscellaneous	CASCADE NATURAL GAS CORP	NATURAL GAS	30.80
935000	ED	WA	885 Miscellaneous	CASCADE NATURAL GAS CORP	NATURAL GAS	30.80
Grand Total						1,111.20

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	
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
Reverse Benefit and Small Tool Loaders (Recorded in 2015)	\$ (620,530)	\$ (629,346)	\$ (1,249,876)
Total Amount Recorded in 2015 related to 2014 Union Retro-Pay	\$ 347,220	\$ 351,506	\$ 698,727

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

2.13

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2014
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Debt Interest
	Adjustment Number	2.13
	Workpaper Reference	G-DI
REVENUES		
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
EXPENSES		
Production Expenses		
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
Underground Storage		
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
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	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
27	Current Accrual	82
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (82)
RATE BASE		
PLANT IN SERVICE		
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Jma

2.13-1

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

Adjustment Description	Restate Debt Interest			Reconciliation
	Adjustment ROO	All other Adjustments	Summary TOTAL	FIT Expense
				Line No. 27 Adjustments
1.00 Per Results Report	236,050		236,050	82
1.01 Deferred FIT Rate Base		4,134	4,134	(40)
1.02 Deferred Debits & Credits		-	-	-
1.03 Working Capital		10,073	10,073	(97)
2.01 Eliminate B & O Taxes		-	-	-
2.02 Restate Property Tax		-	-	-
2.03 Uncollectible Expense		-	-	-
2.04 Regulatory Expense		-	-	-
2.05 Injuries and Damages		-	-	-
2.06 FIT / DFIT Expense		-	-	-
2.07 Office Space Charges to Subs		-	-	-
2.08 Restate Excise Taxes		-	-	-
2.09 Net Gains/Losses		-	-	-
2.12 Misc Restating		-	-	-
2.10 Weather Normalization		-	-	-
2.11 Eliminate Adder Schedules		-	-	-
2.13 Restate Debt Interest		-	-	-
	236,050	14,207	250,257	
Weighted Average Cost of Debt	2.75%	2.75%		
Restated Debt Interest	6,482	390	6,872	(55)
Interest Per Results (G-FIT-12A)	6,716		6,716	
Increase (Decrease) in Interest Expense	(234)	390	156	
FIT Rate	35%	35%		
Increase (Decrease) in FIT	82	(137)	(55)	(55)

AVISTA UTILITIES
 ACTUAL COST OF CAPITAL
 Washington - Gas
 DECEMBER 31, 2014

<u>Component</u>	<u>Capital Structure</u>	<u>Cost</u>	<u>Weighted Cost</u>	
Total Debt	51.07%	5.38%	2.75%	WA Wtd Debt
				<u>2.746%</u>
Common Equity	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 %	51.070% ✓
Equity %	<u>48.930%</u>
Total	<u>100.000%</u>

CF

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

Workpaper Ref. CF WA Gas

Revenues		1.000000
Expense:		
Uncollectibles (1)		0.005354
Commission Fees (2)		0.002000
Washington Excise Tax (3)		0.038314
Total Expense		<u>0.045668</u>
Net Operating Income Before FIT		0.954332
Federal Income Tax @	35.00%	0.334016
REVENUE CONVERSION FACTOR		<u>0.620316</u>

NOTES:

(1) Calculation of Effective Uncollectible Rate:

Net Write-Offs *	✓	880,715	
Divided by:			
Sales to Ultimate Customers + Transport **	✓	164,504,503	
EFFECTIVE RATE			<u>0.005354</u> ✓

* From Uncollectible Adjustment Workpapers.
 ** From Results of Operations Report G-OPS-12A.

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

(3) Calculation of Effective Washington Excise Tax :

Nominal Rate *		✓	0.038520
Multiplied by			
Uncollectibles Factor:			
Revenue	1.000000		
Less: Effective Uncoll Rate	0.005354	0.994646	
EFFECTIVE RATE			<u>0.038314</u>

* From Combined Excise Tax Return.

Prep by: JS 1st Review: _____

Date: 04-09-2015

Mgr. Review: Jma