

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended December 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	6,269,073	3,519,943	2,749,130
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	6,269,073	3,519,943	2,749,130
G-APL	Gas Net Adjusted Rate Base	363,228,466	245,297,474	117,930,992
	RATE OF RETURN	1.726%	1.435%	2.331%

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 Month Ended December 31, 2014
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2011 thru 12-31-2013	100.000%	70.840%	29.160%
2	Input	Number of Customers Percent	12-01-2014 thru 12-31-2014	231,528 100.000%	153,467 66.284%	78,061 33.716%
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2014 thru 12-31-2014	1,160,535 100.000%	698,291 60.170%	462,244 39.830%
	Input	Jurisdictional 4-Factor Ratio	01-01-2014 thru 12-31-2014			
		Direct O & M Accounts 798 - 894		5,138,222	2,993,532	2,144,690
		Direct O & M Accounts 901 - 935		6,736,089	6,334,192	401,897
		Total		11,874,311	9,327,724	2,546,587
		Percentage		100.000%	78.554%	21.446%
		Direct Labor				
		Amount: Accounts 798 - 894		7,841,118	5,302,891	2,538,227
		Amount: Accounts 901 - 935		2,835,222	2,315,397	519,825
		Total		10,676,340	7,618,288	3,058,052
		Percentage		100.000%	71.357%	28.643%
		Total Number of Customers		231,528	153,467	78,061
		Percentage		100.000%	66.284%	33.716%
		Total Direct Plant		362,119,311	242,035,600	120,083,711
		Percentage		100.000%	66.839%	33.161%
4		Total Four Factor Allocators Percent		400.000%	283.034%	116.966%
				100.000%	70.758%	29.242%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended December 31, 2014

Average of Monthly Averages Basis

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AVISTA UTILITIES

6	Input	Actual Therms Purchased	12-01-2014 thru 12-31-2014	38,778,042	27,051,562	11,726,480	
		Percent		100.000%	69.760%	30.240%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,495,470	58,058,286	6,367,532	4,069,652
		Direct O & M Accts 901 - 935		36,950,340	26,569,475	7,224,117	3,156,748
		Direct O & M Accts 901 - 905 Utility 9 Only		4,724,966	3,236,437	1,488,529	XXXXXX
		Adjustments		0			
		Total		110,170,776	87,864,198	15,080,178	7,226,400
		Percentage		100.000%	79.753%	13.688%	6.559%
		Direct Labor Accts 500 - 894		67,800,135	51,352,909	11,789,527	4,657,699
		Direct Labor Accts 901 - 935		5,560,307	3,408,229	269,466	1,882,612
		Direct Labor Accts 901 - 905 Utility 9 Only		10,134,217	6,671,977	3,462,240	XXXXXX
		Total		83,494,659	61,433,115	15,521,233	6,540,311
		Percentage		100.000%	73.578%	18.589%	7.833%
		Number of Customers at		692,224	366,305	228,433	97,486
		Percentage		100.000%	52.917%	33.000%	14.083%
		Net Direct Plant		2,661,279,881	2,100,079,490	372,868,631	188,331,760
		Percentage		100.000%	78.912%	14.011%	7.077%
		Total Percentages		400.000%	285.160%	79.288%	35.552%
7		Average (CD AA)		100.000%	71.290%	19.822%	8.888%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended December 31, 2014

Average of Monthly Averages Basis

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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		9,851,125	0	6,009,988	3,841,137
	Direct O & M Accts 901 - 935		10,008,419	0	6,964,929	3,043,490
	Direct O & M Accts 901 - 905 Utility 9 Only		1,488,529	0	1,488,529	XXXXXX
	Total		21,348,073	0	14,463,446	6,884,627
	Percentage		100.000%	0.000%	67.751%	32.249%
	Direct Labor Accts 580 - 894		12,458,854	0	8,930,624	3,528,230
	Direct Labor Accts 901 - 935		1,855,548	0	232,337	1,623,211
	Direct Labor Accts 901 - 905 Utility 9 Only		3,462,240	0	3,462,240	XXXXXX
	Total		17,776,642	0	12,625,201	5,151,441
	Percentage		100.000%	0.000%	71.021%	28.979%
	Number of Customers at		325,919	0	228,433	97,486
	Percentage		100.000%	0.000%	70.089%	29.911%
	Net Direct Plant		552,816,448	0	365,235,362	187,581,086
	Percentage		100.000%	0.000%	66.068%	33.932%
	Total Percentages		400.000%	0.000%	274.929%	125.071%
	Average (GD AA)		100.000%	0.000%	68.732%	31.268%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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AVISTA UTILITIES

Input		01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		64,480,390	58,058,286	6,422,104	0
	Direct O & M Accts 901 - 935		33,796,280	26,569,475	7,226,805	0
	Adjustments		0	0	0	0
	Total		98,276,670	84,627,761	13,648,909	0
	Percentage		100.000%	86.112%	13.888%	0.000%
	Direct Labor Accts 580 - 894		63,088,156	51,352,909	11,735,247	0
	Direct Labor Accts 901 - 935		3,849,086	3,408,229	440,857	0
	Total		66,937,242	54,761,138	12,176,104	0
	Percentage		100.000%	81.810%	18.190%	0.000%
	Number of Customers at		594,738	366,305	228,433	0
	Percentage		100.000%	61.591%	38.409%	0.000%
	Net Direct Plant		2,443,285,624	2,078,050,262	365,235,362	0
	Percentage		100.000%	85.051%	14.949%	0.000%
	Total Percentages		400.000%	314.564%	85.436%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.641%	21.359%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2014 thru 12-31-2014	100.000%	0.000%	80.900%	19.100%
10	Actual Annual Throughput Percent	01-01-2014 thru 12-31-2014	247,081,167	170,084,636	76,996,531	
			100.000%	68.838%	31.162%	
11	Book Depreciation Percent	12-01-2014 thru 12-31-2014	1,440,312	977,532	462,780	
			100.000%	67.869%	32.131%	

RESULTS OF OPERATIONS
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AVISTA UTILITIES

12		Net Gas Plant (before DFIT) - AMA Percent	11-01-2014 thru 12-31-2014	428,029,501 100.000%	289,707,828 67.684%	138,321,673 32.316%
13	G-PLT	Net Gas General Plant - AMA Percent	11-01-2014 thru 12-31-2014	47,922,233 100.000%	34,740,625 72.494%	13,181,608 27.506%
14		Net Allocated Schedule M's - AMA Percent	12-01-2014 thru 12-31-2014	-45,253,195 100.000%	-30,629,745 67.685%	-14,623,450 32.315%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month 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
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	21,930,067	0	21,930,067	15,154,490	0	15,154,490	6,775,577	0	6,775,577
99	4812XX	Commercial - Firm & Interruptible	11,011,602	0	11,011,602	7,869,538	0	7,869,538	3,142,064	0	3,142,064
99	4813XX	Industrial-Firm	438,080	0	438,080	249,227	0	249,227	188,853	0	188,853
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	45,539	0	45,539	39,703	0	39,703	5,836	0	5,836
99	499XXX	Unbilled Revenue	431,951	0	431,951	467,262	0	467,262	(35,311)	0	(35,311)
		TOTAL SALES TO ULTIMATE CUSTOMERS	33,857,239	0	33,857,239	23,780,220	0	23,780,220	10,077,019	0	10,077,019
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	12,571,504	0	12,571,504	8,769,881	0	8,769,881	3,801,623	0	3,801,623
4	488000	Miscellaneous Service Revenues	1,296	0	1,296	716	0	716	580	0	580
99	489300	Transportation For Others	417,463	0	417,463	381,457	0	381,457	36,006	0	36,006
99	493000	Rent from Gas Property	198	0	198	198	0	198	0	0	0
4	495XXX	Other Gas Revenues	379,340	14,736	394,076	265,940	10,427	276,367	113,400	4,309	117,709
99	496100	Provision for Rate Refund	832,114	0	832,114	0	0	0	832,114	0	832,114
		TOTAL OTHER OPERATING REVENUES	14,201,915	14,736	14,216,651	9,418,192	10,427	9,428,619	4,783,723	4,309	4,788,032
		TOTAL GAS REVENUES	48,059,154	14,736	48,073,890	33,198,412	10,427	33,208,839	14,860,742	4,309	14,865,051
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	26,549,925	0	26,549,925	18,920,364	0	18,920,364	7,629,561	0	7,629,561
99	808XXX	Net Natural Gas Storage Transactions	3,717,859	0	3,717,859	2,593,579	0	2,593,579	1,124,280	0	1,124,280
99	811000	Gas Used for Products Extraction	(76,836)	0	(76,836)	(53,601)	0	(53,601)	(23,235)	0	(23,235)
10	813000	Other Gas Expenses	0	71,828	71,828	0	49,445	49,445	0	22,383	22,383
99	813010	Gas Technology Institute (GTI) Expenses	15,876	0	15,876	11,425	0	11,425	4,451	0	4,451
		TOTAL PRODUCTION EXPENSES	30,206,824	71,828	30,278,652	21,471,767	49,445	21,521,212	8,735,057	22,383	8,757,440
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	175	175	0	124	124	0	51	51
1	824000	Other Expenses	0	79,811	79,811	0	56,538	56,538	0	23,273	23,273
1	837000	Other Equipment	0	56,028	56,028	0	39,690	39,690	0	16,338	16,338
		TOTAL UNDERGROUND STORAGE OPER EXP	0	136,014	136,014	0	96,352	96,352	0	39,662	39,662
G-DEPX		Depreciation Expense-Underground Storage	0	49,372	49,372	0	34,975	34,975	0	14,397	14,397
G-AMTX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	22,544	22,544	0	15,970	15,970	0	6,574	6,574
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT	0	71,935	71,935	0	50,958	50,958	0	20,977	20,977
		TOTAL UNDERGROUND STORAGE EXPENSES	0	207,949	207,949	0	147,310	147,310	0	60,639	60,639

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GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	
Ref/Basis Account Description	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS		Report ID:
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Average of Monthly Averages Basis		

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	20,608	75,496	96,104	17,556	45,426	62,982	3,052	30,070	33,122
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	275,367	79,604	354,971	184,011	47,898	231,909	91,356	31,706	123,062
3	875000	Measuring & Reg Sta Exp-General	14,855	0	14,855	11,915	0	11,915	2,940	0	2,940
3	876000	Measuring & Reg Sta Exp-Industrial	836	0	836	836	0	836	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	14,489	0	14,489	7,558	0	7,558	6,931	0	6,931
3	878000	Meter & House Regulator Expenses	23,939	4,394	28,333	18,969	2,644	21,613	4,970	1,750	6,720
3	879000	Customer Installation Expenses	151,664	11,442	163,106	100,972	6,885	107,857	50,692	4,557	55,249
3	880000	Other Expenses	129,671	57,687	187,358	64,999	34,710	99,709	64,672	22,977	87,649
3	881000	Rents	0	2,843	2,843	0	1,711	1,711	0	1,132	1,132
MAINTENANCE											
3	885000	Supervision & Engineering	5,185	0	5,185	4,446	0	4,446	739	0	739
3	887000	Mains	111,136	0	111,136	74,112	0	74,112	37,024	0	37,024
3	889000	Measuring & Reg Sta Exp-General	20,987	0	20,987	6,197	0	6,197	14,790	0	14,790
3	890000	Measuring & Reg Sta Exp-Industrial	30,734	0	30,734	5,368	0	5,368	25,366	0	25,366
3	891000	Measuring & Reg Sta Exp-City Gate	5,118	0	5,118	1,008	0	1,008	4,110	0	4,110
3	892000	Services	239,294	1,930	241,224	115,499	1,161	116,660	123,795	769	124,564
3	893000	Meters & House Regulators	116,652	38,107	154,759	84,845	22,929	107,774	31,807	15,178	46,985
3	894000	Other Equipment	0	9,366	9,366	0	5,636	5,636	0	3,730	3,730
TOTAL DISTRIBUTION OPERATING EXP			1,160,535	280,869	1,441,404	698,291	169,000	867,291	462,244	111,869	574,113
G-DEPX	Depreciation Expense-Distribution		1,088,170	5,381	1,093,551	729,019	3,754	732,773	359,151	1,627	360,778
G-OTX	Taxes Other Than FIT		2,181,898	0	2,181,898	2,050,681	0	2,050,681	131,217	0	131,217
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			3,270,068	5,381	3,275,449	2,779,700	3,754	2,783,454	490,368	1,627	491,995
TOTAL DISTRIBUTION EXPENSES			4,430,603	286,250	4,716,853	3,477,991	172,754	3,650,745	952,612	113,496	1,066,108
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	18,129	18,129	0	12,017	12,017	0	6,112	6,112
2	902000	Meter Reading Expenses	131,847	1,788	133,635	120,435	1,185	121,620	11,412	603	12,015
G-903	903XXX	Customer Records & Collection Expenses	87,625	318,018	405,643	60,593	210,795	271,388	27,032	107,223	134,255
2	904000	Uncollectible Accounts	0	143,000	143,000	0	94,786	94,786	0	48,214	48,214
2	905000	Misc Customer Accounts	0	6,920	6,920	0	4,587	4,587	0	2,333	2,333
TOTAL CUSTOMER ACCOUNTS EXPENSES			219,472	487,855	707,327	181,028	323,370	504,398	38,444	164,485	202,929
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	606,769	22,834	629,603	601,787	15,135	616,922	4,982	7,699	12,681
2	909000	Advertising	0	110,539	110,539	0	73,270	73,270	0	37,269	37,269

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AVISTA UTILITIES

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	910000	Misc Customer Service & Info Exp	0	18,975	18,975	0	12,577	12,577	0	6,398	6,398
		TOTAL CUSTOMER SERVICE & INFO EXP	606,769	152,348	759,117	601,787	100,982	702,769	4,982	51,366	56,348

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	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	8,681	665,175	673,856	5,638	470,665	476,303	3,043	194,510	197,553
4	921000	Office Supplies & Expenses	0	132,183	132,183	0	93,530	93,530	0	38,653	38,653
4	922000	Admin. Expenses Transferred - Credit	0	(1,740)	(1,740)	0	(1,231)	(1,231)	0	(509)	(509)
4	923000	Outside Services Employed	0	431,027	431,027	0	304,986	304,986	0	126,041	126,041
4	924000	Property Insurance Premium	0	26,304	26,304	0	18,612	18,612	0	7,692	7,692
4	925XXX	Injuries and Damages	0	73,481	73,481	0	51,994	51,994	0	21,487	21,487
4	926XXX	Employee Pensions and Benefits	0	118,626	118,626	0	83,937	83,937	0	34,689	34,689
4	928000	Regulatory Commission Expenses	71,291	16,489	87,780	53,389	11,667	65,056	17,902	4,822	22,724
4	930000	Miscellaneous General Expenses	6,349	90,545	96,894	5,068	64,068	69,136	1,281	26,477	27,758
4	931000	Rents	707	21,993	22,700	707	15,562	16,269	0	6,431	6,431
4	935000	Maintenance of General Plant	43,825	227,111	270,936	30,317	160,699	191,016	13,508	66,412	79,920
TOTAL ADMIN & GEN OPERATING EXP			130,853	1,801,194	1,932,047	95,119	1,274,489	1,369,608	35,734	526,705	562,439
G-DEPX		Depreciation Expense-General Plant	31,080	266,312	297,392	21,349	188,437	209,786	9,731	77,875	87,606
G-AMTX		Amortization Expense - General Plant - 303000	2,410	9,695	12,105	2,072	6,860	8,932	338	2,835	3,173
G-AMTX		Amortization Expense - Misc IT Intangible Plant	191	250,891	251,082	0	177,525	177,525	191	73,366	73,557
G-AMTX		Amortization Expense-General Plant - 390200, (0	476	476	0	337	337	0	139	139
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	0	0	0	0	0	0	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			33,681	527,374	561,055	23,421	373,159	396,580	10,260	154,215	164,475
TOTAL ADMIN & GENERAL EXPENSES			164,534	2,328,568	2,493,102	118,540	1,647,648	1,766,188	45,994	680,920	726,914
TOTAL EXPENSES BEFORE FIT			35,628,202	3,534,798	39,163,000	25,851,113	2,441,509	28,292,622	9,777,089	1,093,289	10,870,378
NET OPERATING INCOME (LOSS) BEFORE FIT					8,910,890		4,916,217			3,994,673	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month 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
G-FIT		FEDERAL INCOME TAX			(12,452,374)			(8,510,003)			(3,942,371)
G-FIT		DEFERRED FEDERAL INCOME TAX			15,097,024			9,908,054			5,188,970
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(2,833)			(1,777)			(1,056)
		GAS NET OPERATING INCOME (LOSS)			6,269,073			3,519,943			2,749,130

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	
Ref/Basis Account Description	

AVISTA UTILITIES

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

Direct Allocated Total Direct Allocated Total Direct Allocated Total

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL 2	Number of Customers	100.000%	66.284%	33.716%
G-ALL 3	Direct Distribution Operating Expense	100.000%	60.170%	39.830%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL 10	Actual Annual Throughput	100.000%	68.838%	31.162%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	18,766,548	0	18,766,548	13,092,175	0	13,092,175	5,674,373	0	5,674,373
1	804001	Pipeline Demand Costs	2,268,249	0	2,268,249	1,606,828	0	1,606,828	661,421	0	661,421
1	804002	Transport Variable Charges	130,298	0	130,298	92,303	0	92,303	37,995	0	37,995
6	804010	Gas Costs - Fixed Hedge	(19,070)	0	(19,070)	(13,303)	0	(13,303)	(5,767)	0	(5,767)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	11,732	0	11,732	8,184	0	8,184	3,548	0	3,548
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	453,890	0	453,890	316,634	0	316,634	137,256	0	137,256
6	804700	Gas Costs - Offsystem Bookout	545,908	0	545,908	380,825	0	380,825	165,083	0	165,083
6	804711	Gas Costs - Offsystem Bookout Offset	(545,908)	0	(545,908)	(380,825)	0	(380,825)	(165,083)	0	(165,083)
6	804730	Gas Costs - Intracompany LDC Gas	3,347,547	0	3,347,547	2,335,249	0	2,335,249	1,012,298	0	1,012,298
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(916,382)	0	(916,382)	(465,408)	0	(465,408)	(450,974)	0	(450,974)
99	805111	Amortize ID Holdback	(164,901)	0	(164,901)	0	0	0	(164,901)	0	(164,901)
99	805120	Gas Expense - Rate Deferrals	2,672,014	0	2,672,014	1,947,702	0	1,947,702	724,312	0	724,312
		TOTAL PURCHASED GAS COSTS	26,549,925	0	26,549,925	18,920,364	0	18,920,364	7,629,561	0	7,629,561

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	6	Actual Therms Purchased	100.000%	69.760%	30.240%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-1A
For Month 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
2	903000	Customer Records & Collections	87,625	318,018	405,643	60,593	210,795	271,388	27,032	107,223	134,255
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			87,625	318,018	405,643	60,593	210,795	271,388	27,032	107,223	134,255

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.284%	33.716%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.684%	32.316%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	15,959	22,834	38,793	10,977	15,135	26,112	4,982	7,699	12,681
99	908600	Public Purpose Tariff Rider Expense Offset	782,246	0	782,246	782,246	0	782,246	0	0	0
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(191,436)	0	(191,436)	(191,436)	0	(191,436)	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			606,769	22,834	629,603	601,787	15,135	616,922	4,982	7,699	12,681

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.284%	33.716%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended December 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.91%	52.91%
2	Cost of Debt		5.377%	5.402%
	Total Cost of Debt		2.845%	2.858%
	Total Weighted Cost		2.845%	2.858%
G-APL	Net Rate Base	363,228,466	245,297,474	117,930,992
	Interest Deduction for FIT Calculation	10,349,181	6,978,713	3,370,468
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID:		
For Month Ended December 31, 2014		G-FIT-1A		
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	48,073,890	33,208,839	14,865,051
G-OPS	Operating & Maintenance Expense	35,254,561	25,061,630	10,192,931
G-OPS	Book Deprec/Amort and Reg Amortizations	1,703,997	1,164,341	539,656
G-OTX	Taxes Other than FIT	2,204,442	2,066,651	137,791
	Net Operating Income Before FIT	8,910,890	4,916,217	3,994,673
G-INT	Less: Interest Expense	862,431	581,559	280,872
G-SCM	Schedule M Adjustments	(43,626,670)	(28,648,953)	(14,977,717)
	Taxable Net Operating Income	(35,578,211)	(24,314,295)	(11,263,916)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(12,452,374)	(8,510,003)	(3,942,371)
G-DTE	Deferred FIT	15,097,024	9,908,054	5,188,970
99	411400 Amortized Investment Tax Credit	(2,833)	(1,777)	(1,056)
	Total FIT/Deferred FIT & ITC	2,641,817	1,396,274	1,245,543
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID: G-SCM-1A
GAS SCHEDULE M ITEMS		
For Month 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
	997000	Book Depreciation & Amortization	1,121,848	582,145	1,703,993	752,438	411,901	1,164,339	369,410	170,244	539,654
12	997001	Contributions In Aid of Construction	0	(7,120)	(7,120)	0	(4,819)	(4,819)	0	(2,301)	(2,301)
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	29,846	29,846	0	21,118	21,118	0	8,728	8,728
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	1,590,731	0	1,590,731	1,482,294	0	1,482,294	108,437	0	108,437
4	997015	Airplane Lease Payments	0	9,994	9,994	0	7,072	7,072	0	2,922	2,922
12	997016	Redemption Expense Amortization	0	25,597	25,597	0	17,325	17,325	0	8,272	8,272
4	997020	FAS87 Current Pension Accrual	0	144,951	144,951	0	102,564	102,564	0	42,387	42,387
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(15)	0	(15)	(15)	0	(15)	0	0	0
12	997032	Interest Rate Swaps	0	9,751	9,751	0	6,600	6,600	0	3,151	3,151
4	997033	DSM Tariff Rider	(62,489)	(1)	(62,490)	(62,489)	(1)	(62,490)	0	0	0
12	997048	AFUDC	0	(41,202)	(41,202)	0	(27,887)	(27,887)	0	(13,315)	(13,315)
11	997049	Tax Depreciation	0	(20,003,371)	(20,003,371)	0	(13,576,088)	(13,576,088)	0	(6,427,283)	(6,427,283)
1	997055	Deferred Gas Exchange	0	375,000	375,000	0	265,650	265,650	0	109,350	109,350
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(191,436)	0	(191,436)	(191,436)	0	(191,436)	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	125,895	125,895	0	85,444	85,444	0	40,451	40,451
4	997081	Deferred Compensation	0	(7,582)	(7,582)	0	(5,365)	(5,365)	0	(2,217)	(2,217)
4	997082	Meal Disallowances	0	11,277	11,277	0	7,979	7,979	0	3,298	3,298
4	997083	Paid Time Off	0	47,627	47,627	0	33,700	33,700	0	13,927	13,927
2	997084	Customer Uncollectibles	0	55,298	55,298	0	36,654	36,654	0	18,644	18,644
99	997098	Provision for Rate Refund	(832,114)	0	(832,114)	0	0	0	(832,114)	0	(832,114)
12	997101	Repairs 481 (a)	0	(26,611,300)	(26,611,300)	0	(18,011,592)	(18,011,592)	0	(8,599,708)	(8,599,708)
TOTAL SCHEDULE M ADJUSTMENTS			1,626,525	(45,253,195)	(43,626,670)	1,980,792	(30,629,745)	(28,648,953)	(354,267)	(14,623,450)	(14,977,717)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.840%	29.160%
G-ALL	2	Number of Customers	100.000%	66.284%	33.716%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	69.760%	30.240%
G-ALL	11	Book Depreciation	100.000%	67.869%	32.131%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.684%	32.316%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month Ended December 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	15,307,030	10,360,563	4,946,467
99	410100	Deferred Federal Income Tax Exp	(243,639)	(496,926)	253,287
		SUBTOTAL	15,063,391	9,863,637	5,199,754
14	411100	Deferred Federal Income Tax Expense - Allocated	(33,370)	(22,586)	(10,784)
99	411100	Deferred Federal Income Tax Exp	67,003	67,003	0
		SUBTOTAL	33,633	44,417	(10,784)
		Total Deferred Federal Income Tax Expense	15,097,024	9,908,054	5,188,970

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.685%	32.315%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month 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
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	22,544	22,544	0	15,970	15,970	0	6,574	6,574
		TOTAL UNDERGROUND STORAGE TAX	0	22,544	22,544	0	15,970	15,970	0	6,574	6,574
		DISTRIBUTION									
99	408110	State Excise Tax	908,914	0	908,914	908,914	0	908,914	0	0	0
99	408120	Municipal Occupation & License Tax	1,041,747	0	1,041,747	858,891	0	858,891	182,856	0	182,856
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	326,102	0	326,102	282,876	0	282,876	43,226	0	43,226
99	409100	State Income Tax	(94,865)	0	(94,865)	0	0	0	(94,865)	0	(94,865)
		TOTAL DISTRIBUTION TAX	2,181,898	0	2,181,898	2,050,681	0	2,050,681	131,217	0	131,217
		TOTAL TAXES OTHER THAN FIT	2,181,898	22,544	2,204,442	2,050,681	15,970	2,066,651	131,217	6,574	137,791

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Month Ended December 31, 2014
 Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,203,631	1,755,143	2,958,774	1,022,594	1,241,904	2,264,498	181,037	513,239	694,276
4	3031XX	Misc Intangible IT Plant (3031XX)	11,459	14,414,663	14,426,122	0	10,199,528	10,199,528	11,459	4,215,135	4,226,594
TOTAL INTANGIBLE PLANT			1,215,090	16,169,806	17,384,896	1,022,594	11,441,432	12,464,026	192,496	4,728,374	4,920,870
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	1,619,102	1,619,102	0	1,146,972	1,146,972	0	472,130	472,130
1	352XXX	Wells	0	18,559,277	18,559,277	0	13,147,392	13,147,392	0	5,411,885	5,411,885
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	11,745,605	11,745,605	0	8,320,587	8,320,587	0	3,425,018	3,425,018
1	355000	Measuring & Regulating Equipment	0	413,371	413,371	0	292,832	292,832	0	120,539	120,539
1	356000	Purification Equipment	0	403,713	403,713	0	285,990	285,990	0	117,723	117,723
1	357000	Other Equipment	0	1,728,792	1,728,792	0	1,224,676	1,224,676	0	504,116	504,116
TOTAL UNDERGROUND STORAGE PLAN			0	35,981,144	35,981,144	0	25,489,042	25,489,042	0	10,492,102	10,492,102
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	172,738	0	172,738	109,603	0	109,603	63,135	0	63,135
6	375000	Structures & Improvements	827,391	0	827,391	539,668	0	539,668	287,723	0	287,723
6	376000	Mains	260,582,253	2,512,521	263,094,774	172,048,541	1,752,735	173,801,276	88,533,712	759,786	89,293,498
6	378000	Measuring & Reg Station Equip-General	5,317,913	126,472	5,444,385	3,218,305	88,227	3,306,532	2,099,608	38,245	2,137,853
6	379000	Measuring & Reg Station Equip-City Gate	6,224,738	0	6,224,738	1,909,943	0	1,909,943	4,314,795	0	4,314,795
6	380000	Services	177,725,488	0	177,725,488	121,832,601	0	121,832,601	55,892,887	0	55,892,887
6	381000	Meters	67,536,572	0	67,536,572	44,990,481	0	44,990,481	22,546,091	0	22,546,091
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	3,270,318	0	3,270,318	2,555,506	0	2,555,506	714,812	0	714,812
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			521,746,006	2,638,993	524,384,999	347,268,573	1,840,962	349,109,535	174,477,433	798,031	175,275,464
GENERAL PLANT											
4	389XXX	Land & Land Rights	671,090	844,463	1,515,553	577,703	597,525	1,175,228	93,387	246,938	340,325
4	390XXX	Structures & Improvements	4,956,156	17,595,752	22,551,908	3,741,523	12,450,402	16,191,925	1,214,633	5,145,350	6,359,983
4	391XXX	Office Furniture & Equipment	23,726	9,991,287	10,015,013	8,237	7,069,635	7,077,872	15,489	2,921,652	2,937,141
4	392XXX	Transportation Equipment	8,659,456	1,960,987	10,620,443	6,563,037	1,387,555	7,950,592	2,096,419	573,432	2,669,851
4	393000	Stores Equipment	152,208	556,975	709,183	114,476	394,104	508,580	37,732	162,871	200,603
4	394000	Tools, Shop & Garage Equipment	2,601,914	3,849,074	6,450,988	2,010,838	2,723,528	4,734,366	591,076	1,125,546	1,716,622

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

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	51,422	337,208	388,630	38,782	238,602	277,384	12,640	98,606	111,246
4	396XXX	Power Operated Equipment	3,622,209	1,105,963	4,728,172	2,695,717	782,557	3,478,274	926,492	323,406	1,249,898
4	397XXX	Communications Equipment	2,253,084	8,478,464	10,731,548	831,587	5,999,192	6,830,779	1,421,497	2,479,272	3,900,769
4	398000	Miscellaneous Equipment	1,065	115,542	116,607	1,065	81,755	82,820	0	33,787	33,787
		TOTAL GENERAL PLANT	22,992,330	44,835,715	67,828,045	16,582,965	31,724,855	48,307,820	6,409,365	13,110,860	19,520,225
		TOTAL PLANT IN SERVICE	545,953,426	99,625,658	645,579,084	364,874,132	70,496,291	435,370,423	181,079,294	29,129,367	210,208,661
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,456,980)	(13,456,980)	0	(9,532,925)	(9,532,925)	0	(3,924,055)	(3,924,055)
G-ADEP		Distribution Plant	(175,592,384)	(1,480,763)	(177,073,147)	(116,500,735)	(1,032,980)	(117,533,715)	(59,091,649)	(447,783)	(59,539,432)
G-ADEP		General Plant	(7,000,583)	(12,857,900)	(19,858,483)	(4,435,333)	(9,097,993)	(13,533,326)	(2,565,250)	(3,759,907)	(6,325,157)
		TOTAL ACCUMULATED DEPRECIATION	(182,592,967)	(27,795,643)	(210,388,610)	(120,936,068)	(19,663,898)	(140,599,966)	(61,656,899)	(8,131,745)	(69,788,644)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(166,586)	(152,164)	(318,750)	(115,668)	(107,668)	(223,336)	(50,918)	(44,496)	(95,414)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(6,551,222)	(6,551,222)	0	(4,635,514)	(4,635,514)	0	(1,915,708)	(1,915,708)
G-AAAMT		Underground Storage	0	(239,850)	(239,850)	0	(169,910)	(169,910)	0	(69,940)	(69,940)
G-AAAMT		General Plant - 390200, 396200	(4,612)	(42,717)	(47,329)	(3,643)	(30,226)	(33,869)	(969)	(12,491)	(13,460)
		TOTAL ACCUMULATED AMORTIZATION	(171,198)	(6,985,953)	(7,157,151)	(119,311)	(4,943,318)	(5,062,629)	(51,887)	(2,042,635)	(2,094,522)
		TOTAL ACCUMULATED DEPR/AMORT	(182,764,165)	(34,781,596)	(217,545,761)	(121,055,379)	(24,607,216)	(145,662,595)	(61,708,786)	(10,174,380)	(71,883,166)
		NET GAS UTILITY PLANT before DFIT	363,189,261	64,844,062	428,033,323	243,818,753	45,889,075	289,707,828	119,370,508	18,954,987	138,325,495
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(82,905,133)	(82,905,133)	0	(56,113,510)	(56,113,510)	0	(26,791,623)	(26,791,623)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(14,859,473)	(14,859,473)	0	(10,501,010)	(10,501,010)	0	(4,358,463)	(4,358,463)
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	(1,020,937)	(1,020,937)	0	(691,011)	(691,011)	0	(329,926)	(329,926)
		TOTAL ACCUMULATED DFIT	0	(98,893,849)	(98,893,849)	0	(67,382,166)	(67,382,166)	0	(31,511,683)	(31,511,683)
		NET GAS UTILITY PLANT	363,189,261	(34,049,787)	329,139,474	243,818,753	(21,493,091)	222,325,662	119,370,508	(12,556,696)	106,813,812

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.840%	29.160%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.758%	29.242%
G-ALL	6	Actual Therms Purchased	100.000%	69.760%	30.240%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.684%	32.316%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month 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
G-PLT	NET GAS PLANT IN SERVICE	363,189,261	(34,049,787)	329,139,474	243,818,753	(21,493,091)	222,325,662	119,370,508	(12,556,696)	106,813,812
	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	27,490,803	27,490,803	0	19,474,485	19,474,485	0	8,016,318	8,016,318
4	252000 Customer Advances	(81,232)	0	(81,232)	(11,804)	0	(11,804)	(69,428)	0	(69,428)
99	235199 Customer Deposits	(550,755)	0	(550,755)	(550,755)	0	(550,755)	0	0	0
C-WKC	Working Capital	0	1,499,112	1,499,112	0	0	0	0	1,499,112	1,499,112
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(631,987)	34,720,979	34,088,992	(562,559)	23,534,371	22,971,812	(69,428)	11,186,608	11,117,180
	NET RATE BASE	362,557,274	671,192	363,228,466	243,256,194	2,041,280	245,297,474	119,301,080	(1,370,088)	117,930,992

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	646,854	646,854												
Hydro (ED-AN)	707,161	707,161												
Other (ED-AN)	781,250	781,250												
Total Electric Production	2,135,265	2,135,265												
Electric Transmission														
ED-AN	899,770	899,770												
Total Electric Transmission	899,770	899,770												
Electric Distribution														
ED-AN	153	153												
ED-ID	1,234,210	1,234,210												
ED-WA	2,046,230	2,046,230												
Total Electric Distribution	3,280,593	3,280,593												
Gas Underground Storage														
1 GD-AN	49,372		49,372			49,372	49,372		34,975	34,975		14,397	14,397	
GD-OR	9,624			9,624										
Total Gas Underground Storage	58,996		49,372	9,624		49,372	49,372		34,975	34,975		14,397	14,397	
Gas Distribution														
6 GD-AN	5,381		5,381			5,381	5,381		3,754	3,754		1,627	1,627	
GD-ID	359,151		359,151		359,151	359,151	359,151				359,151		359,151	
GD-WA	729,019		729,019		729,019	729,019	729,019	729,019						
GD-OR	482,948			482,948										
Total Gas Distribution	1,576,499		1,093,551	482,948		1,088,170	5,381	1,093,551	729,019	3,754	732,773	359,151	1,627	360,778
General Plant														
ED-AN	223,817	223,817												
ED-ID	14,440	14,440												
ED-WA	92,471	92,471												
7,4 CD-AA	1,195,410	852,208	236,954	106,248		236,954	236,954		167,664	167,664		69,290	69,290	
9,4 CD-AN	58,530	46,028	12,502			12,502	12,502		8,846	8,846		3,656	3,656	
9 CD-ID	27,041	21,265	5,776		5,776	5,776	5,776				5,776		5,776	
9 CD-WA	14,896	11,714	3,182		3,182	3,182	3,182	3,182						
8,4 GD-AA	20,274		13,935	6,339		13,935	13,935		9,860	9,860		4,075	4,075	
4 GD-AN	2,921		2,921			2,921	2,921		2,067	2,067		854	854	
GD-ID	3,955		3,955		3,955	3,955	3,955				3,955		3,955	
GD-WA	18,167		18,167		18,167	18,167	18,167	18,167						
GD-OR	17,604			17,604										
Total General Plant	1,689,526	1,261,943	297,392	130,191		31,080	266,312	297,392	21,349	188,437	209,786	9,731	77,875	87,606
Total Depreciation Expense	9,640,649	7,577,571	1,440,315	622,763		1,119,250	321,065	1,440,315	750,368	227,166	977,534	368,882	93,899	462,781

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month 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%	21.359%	0.000%	6	Actual Therms Purchased	69.760%	30.240%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
For Month Ended December 31, 2014
Average of Monthly Averages Basis

Report ID:
G-AMTX-1A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	76,534	76,534												
Misc Intangible Plt (303000)	ED-AN	17,633	17,633												
Total Production/Transmission		94,167	94,167												
Distribution															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	237	237												
Total Distribution		2,250	2,250												
General Plant - 303000															
7,4	CD-AA	48,030	34,240	9,521	4,269		9,521	9,521		6,737	6,737	2,784	2,784		
9,4	CD-AN	812	638	174			174	174		123	123	51	51		
	GD-ID	338		338			338	338				338	338		
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	672			672										
Total General Plant - 303000		51,924	34,878	12,105	4,941		2,410	9,695	12,105	2,072	6,860	8,932	338	2,835	3,173
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	1,131,071	806,340	224,201	100,530			224,201	224,201		158,640	158,640	65,561	65,561	
9,4	CD-AN	764	601	163				163	163		115	115	48	48	
9,4	CD-ID	894	703	191			191	191					191	191	
	ED-AN	24,993	24,993												
	ED-ID	396	396												
	ED-WA	86,407	86,407												
8,4	GD-AA	38,311		26,332	11,979		26,332	26,332		18,632	18,632	7,700	7,700		
4	GD-AN	195		195			195	195		138	138	57	57		
	GD-OR	21			21										
Total Miscellaneous IT Intangible Plant - 3031XX		1,283,052	919,440	251,082	112,530		191	250,891	251,082		177,525	177,525	191	73,366	73,557
Gas Underground Storage															
1	GD-AN	19		19				19	19		13	13	6	6	
Total Gas Underground Storage		19		19				19	19		13	13	6	6	
General Plant - 390200, 396200															
7,4	CD-AA	2,404	1,714	476	214			476	476		337	337	139	139	
4	ED-AN	884	884												
	GD-OR	0			0										
Total General Plant- 390200, 396200		3,288	2,598	476	214			476	476		337	337	139	139	
Total Amortization Expense		1,434,700	1,053,333	263,682	117,685		2,601	261,081	263,682	2,072	184,735	186,807	529	76,346	76,875

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1 System Contract Demand	70.840%	29.160%
8 Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4 Jurisdictional 4-Factor Rat	70.758%	29.242%
9 Elec/Gas North 4-Factor	78.641%	21.359%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(286,304,481)	(286,304,481)											
	Hydro (ED-AN)	(130,282,513)	(130,282,513)											
	Other (ED-AN)	(92,915,660)	(92,915,660)											
Total Electric Production		(509,502,654)	(509,502,654)											
Electric Transmission														
	ED-AN	(193,482,782)	(193,482,782)											
Total Electric Transmission		(193,482,782)	(193,482,782)											
Electric Distribution														
	ED-AN	2,614	2,614											
	ED-ID	(163,713,419)	(163,713,419)											
	ED-WA	(262,060,156)	(262,060,156)											
Total Electric Distribution		(425,770,961)	(425,770,961)											
Gas Underground Storage														
1	GD-AN	(13,456,980)	(13,456,980)		(13,456,980)	(13,456,980)		(9,532,925)	(9,532,925)		(3,924,055)	(3,924,055)		
	GD-OR	(624,006)		(624,006)										
Total Gas Underground Storage		(14,080,986)	(13,456,980)	(624,006)	(13,456,980)	(13,456,980)		(9,532,925)	(9,532,925)		(3,924,055)	(3,924,055)		
Gas Distribution														
6	GD-AN	(1,480,763)	(1,480,763)			(1,480,763)	(1,480,763)	(1,032,980)	(1,032,980)		(447,783)	(447,783)		
	GD-ID	(59,091,649)	(59,091,649)		(59,091,649)	(59,091,649)				(59,091,649)		(59,091,649)		
	GD-WA	(116,500,735)	(116,500,735)		(116,500,735)	(116,500,735)	(116,500,735)		(116,500,735)					
	GD-OR	(92,241,294)		(92,241,294)										
Total Gas Distribution		(269,314,441)	(177,073,147)	(92,241,294)	(175,592,384)	(1,480,763)	(177,073,147)	(116,500,735)	(1,032,980)	(117,533,715)	(59,091,649)	(447,783)	(59,539,432)	
General Plant														
	ED-AN	(38,982,520)	(38,982,520)											
	ED-ID	(7,046,042)	(7,046,042)											
	ED-WA	(15,273,618)	(15,273,618)											
7,4	CD-AA	(38,011,732)	(27,098,563)	(7,534,686)	(3,378,483)	(7,534,686)	(7,534,686)	(5,331,393)	(5,331,393)		(2,203,293)	(2,203,293)		
9,4	CD-AN	(11,456,970)	(9,009,876)	(2,447,094)		(2,447,094)	(2,447,094)	(1,731,515)	(1,731,515)		(715,579)	(715,579)		
9	CD-ID	(5,185,432)	(4,077,876)	(1,107,556)		(1,107,556)	(1,107,556)			(1,107,556)		(1,107,556)		
9	CD-WA	(2,491,887)	(1,959,645)	(532,242)		(532,242)	(532,242)	(532,242)	(532,242)					
8,4	GD-AA	(1,662,195)		(1,142,460)	(519,735)	(1,142,460)	(1,142,460)	(808,382)	(808,382)		(334,078)	(334,078)		
4	GD-AN	(1,733,660)		(1,733,660)		(1,733,660)	(1,733,660)	(1,226,703)	(1,226,703)		(506,957)	(506,957)		
	GD-ID	(1,457,694)		(1,457,694)		(1,457,694)	(1,457,694)			(1,457,694)		(1,457,694)		
	GD-WA	(3,903,091)		(3,903,091)		(3,903,091)	(3,903,091)	(3,903,091)	(3,903,091)					
	GD-OR	(4,192,442)		(4,192,442)										
Total General Plant		(131,397,283)	(103,448,140)	(19,858,483)	(8,090,660)	(7,000,583)	(12,857,900)	(19,858,483)	(4,435,333)	(9,097,993)	(13,533,326)	(2,565,250)	(3,759,907)	(6,325,157)
Total Accumulated Depreciation		(1,543,549,107)	(1,232,204,537)	(210,388,610)	(100,955,960)	(182,592,967)	(27,795,643)	(210,388,610)	(120,936,068)	(19,663,898)	(140,599,966)	(61,656,899)	(8,131,745)	(69,788,644)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 02-19-2015 9:16 AM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month 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%	21.359%	0.000%	6	Actual Therms Purchased	69.760%	30.240%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	(8,266,287)	(8,266,287)												
Misc Intangible Plt (303000)	ED-AN	(870,677)	(870,677)												
Total Production/Transmission		(9,136,964)	(9,136,964)												
Distribution															
Franchises (302000)	ED-WA	(120,076)	(120,076)												
Misc Intangible Plt (303000)	ED-WA	(27,913)	(27,913)												
Total Distribution		(147,989)	(147,989)												
General Plant - 303000															
7,4	CD-AA	(695,268)	(495,657)	(137,816)	(61,795)		(137,816)	(137,816)		(97,516)	(97,516)		(40,300)	(40,300)	
9,4	CD-AN	(67,176)	(52,828)	(14,348)			(14,348)	(14,348)		(10,152)	(10,152)		(4,196)	(4,196)	
	GD-ID	(50,918)		(50,918)			(50,918)	(50,918)				(50,918)		(50,918)	
	GD-WA	(115,668)		(115,668)			(115,668)	(115,668)	(115,668)						
	GD-OR	(64,145)			(64,145)										
Total General Plant - 303000		(993,175)	(548,485)	(318,750)	(125,940)		(166,586)	(152,164)	(318,750)	(115,668)	(107,668)	(223,336)	(50,918)	(44,496)	(95,414)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(27,626,095)	(19,694,643)	(5,476,045)	(2,455,407)		(5,476,045)	(5,476,045)		(3,874,740)	(3,874,740)		(1,601,305)	(1,601,305)	
9,4	CD-AN	(15,885)	(12,492)	(3,393)			(3,393)	(3,393)		(2,401)	(2,401)		(992)	(992)	
9	CD-ID	(17,881)	(14,062)	(3,819)			(3,819)	(3,819)				(3,819)		(3,819)	
	ED-AN	(472,668)	(472,668)												
	ED-ID	(13,041)	(13,041)												
	ED-WA	(1,693,434)	(1,693,434)												
8,4	GD-AA	(1,542,695)		(1,060,325)	(482,370)		(1,060,325)	(1,060,325)		(750,265)	(750,265)		(310,060)	(310,060)	
4	GD-AN	(11,459)		(11,459)			(11,459)	(11,459)		(8,108)	(8,108)		(3,351)	(3,351)	
	GD-OR	(1,224)			(1,224)										
Total Miscellaneous IT Intangible Plant - 3031		(31,394,382)	(21,900,340)	(6,555,041)	(2,939,001)		(6,551,222)	(6,555,041)		(4,635,514)	(4,635,514)		(1,915,708)	(1,919,527)	
Gas Underground Storage															
1	GD-AN	(239,850)		(239,850)			(239,850)	(239,850)		(169,910)	(169,910)		(69,940)	(69,940)	
Total Gas Underground Storage		(239,850)		(239,850)			(239,850)	(239,850)		(169,910)	(169,910)		(69,940)	(69,940)	
General Plant - 390200, 396200															
7,4	CD-AA	(215,503)	(153,632)	(42,717)	(19,154)		(42,717)	(42,717)		(30,226)	(30,226)		(12,491)	(12,491)	
9	CD-ID	(4,537)	(3,568)	(969)			(969)	(969)				(969)		(969)	
9	CD-WA	(8,332)	(6,552)	(1,780)			(1,780)	(1,780)	(1,780)						
4	ED-AN	(63,672)	(63,672)												
	ED-WA	(110,678)	(110,678)												
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)						
	GD-OR	(5,216)			(5,216)										
Total General Plant - 390200, 396200		(409,801)	(338,102)	(47,329)	(24,370)		(4,612)	(42,717)	(47,329)	(3,643)	(30,226)	(33,869)	(969)	(12,491)	(13,460)
Total Accumulated Amortization		(42,322,161)	(32,071,880)	(7,160,970)	(3,089,311)		(171,198)	(6,985,953)	(7,160,970)	(119,311)	(4,943,318)	(5,062,629)	(51,887)	(2,042,635)	(2,098,341)

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

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-1A
For Month 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%	21.359%	0.000%				

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	
99		GD-OR / AS	849,864	0	0	0	0	0	0	0	0	849,864	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,939,109	0	0	2,808,191	2,808,191	0	0	780,810	780,810	0	350,108	
9		CD-WA / ID / AN	1,205,951	370,172	343,838	234,362	948,372	100,539	93,387	63,653	257,579	0	0	
		TOTAL ACCOUNT	6,870,752	383,783	706,117	3,065,327	4,155,227	577,703	93,387	844,463	1,515,553	849,864	350,108	1,199,972
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,191,217	1,200,162	2,151,316	3,839,739	7,191,217	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,233,541	0	0	0	0	2,233,541	0	0	0	2,233,541	0	
99		GD-OR / AS	3,544,756	0	0	0	0	0	0	0	0	3,544,756	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	78,877,980	0	0	56,232,112	56,232,112	0	0	15,635,193	15,635,193	0	7,010,675	
9		CD-WA / ID / AN	21,925,993	5,552,187	4,472,116	7,218,517	17,242,820	1,507,981	1,214,633	1,960,559	4,683,173	0	0	
		TOTAL ACCOUNT	113,773,487	6,752,349	6,623,432	67,290,368	80,666,149	3,741,522	1,214,633	17,595,752	22,551,907	3,544,756	7,010,675	10,555,431
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,143,948	3,290,264	14,649	5,839,035	9,143,948	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	621,271	0	0	0	0	0	0	427,012	427,012	0	194,259	
7		CD-AA	48,113,749	0	0	34,300,292	34,300,292	0	0	9,537,107	9,537,107	0	4,276,350	
9		CD-WA / ID / AN	207,139	30,327	57,027	75,542	162,896	8,237	15,489	20,517	44,243	0	0	
		TOTAL ACCOUNT	58,092,757	3,320,591	71,676	40,214,869	43,607,136	8,237	15,489	9,991,286	10,015,012	0	4,470,609	4,470,609
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	29,809,734	14,428,237	5,058,360	10,323,137	29,809,734	0	0	0	0	0	0	
99		GD-WA / ID / AN	9,301,154	0	0	0	0	6,127,810	1,855,311	1,318,033	9,301,154	0	0	
99		GD-OR / AS	2,881,107	0	0	0	0	0	0	0	0	2,881,107	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	566,854	0	0	404,110	404,110	0	0	112,362	112,362	0	50,382	
9		CD-WA / ID / AN	5,650,668	1,602,449	887,725	1,953,568	4,443,742	435,227	241,107	530,592	1,206,926	0	0	
		TOTAL ACCOUNT	48,209,517	16,030,686	5,946,085	12,680,815	34,657,586	6,563,037	2,096,418	1,960,987	10,620,442	2,881,107	50,382	2,931,489

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,925,750	111,208	138,924	2,050,707	2,300,839	30,204	37,732	556,975	624,911	0	0	
		TOTAL ACCOUNT	3,462,577	121,947	153,669	2,420,552	2,696,168	114,475	37,732	556,975	709,182	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,035,202	994,263	307,163	1,733,776	3,035,202	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,761,321	0	0	0	0	2,004,876	383,389	373,056	2,761,321	0	0	
99		GD-OR / AS	975,993	0	0	0	0	0	0	0	0	975,993	0	
8		GD-AA	2,252,773	0	0	0	0	0	0	1,548,376	1,548,376	0	704,397	
7		CD-AA	9,445,585	0	0	6,733,757	6,733,757	0	0	1,872,304	1,872,304	0	839,524	
9		CD-WA / ID / AN	1,259,364	21,953	764,675	203,749	990,377	5,962	207,687	55,338	268,987	0	0	
		TOTAL ACCOUNT	19,730,238	1,016,216	1,071,838	8,671,282	10,759,336	2,010,838	591,076	3,849,074	6,450,988	975,993	1,543,921	2,519,914
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	744,023	230,497	51,552	461,974	744,023	0	0	0	0	0	0	
99		GD-WA / ID / AN	162,293	0	0	0	0	37,614	12,267	112,412	162,293	0	0	
99		GD-OR / AS	123,958	0	0	0	0	0	0	0	0	123,958	0	
8		GD-AA	198,803	0	0	0	0	0	0	136,641	136,641	0	62,162	
7		CD-AA	355,663	0	0	253,552	253,552	0	0	70,500	70,500	0	31,611	
9		CD-WA / ID / AN	89,873	4,300	1,373	65,004	70,677	1,168	373	17,655	19,196	0	0	
		TOTAL ACCOUNT	1,674,613	234,797	52,925	780,530	1,068,252	38,782	12,640	337,208	388,630	123,958	93,773	217,731

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended December 31, 2014 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	34,564,324	16,145,055	10,041,058	8,378,211	34,564,324	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,272,213	0	0	0	0	2,625,908	815,811	830,494	4,272,213	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,036	0	0	394,972	394,972	0	0	109,821	109,821	0	49,243	49,243
9		CD-WA / ID / AN	1,620,569	257,028	407,513	609,891	1,274,432	69,809	110,681	165,647	346,137	0	0	0
		TOTAL ACCOUNT	41,054,976	16,402,083	10,448,571	9,383,074	36,233,728	2,695,717	926,492	1,105,962	4,728,171	43,834	49,243	93,077
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	57,427,900	11,024,154	4,078,624	42,325,122	57,427,900	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,301,611	0	0	0	0	699,208	555,694	46,709	1,301,611	0	0	0
99		GD-OR / AS	1,230,831	0	0	0	0	0	0	0	0	1,230,831	0	1,230,831
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	30,604,971	0	0	21,818,284	21,818,284	0	0	6,066,517	6,066,517	0	2,720,170	2,720,170
9		CD-WA / ID / AN	12,551,888	487,404	3,187,772	6,195,754	9,870,930	132,380	865,803	1,682,775	2,680,958	0	0	0
		TOTAL ACCOUNT	104,110,133	11,511,558	7,266,396	70,339,160	89,117,114	831,588	1,421,497	8,478,463	10,731,548	1,230,831	3,030,640	4,261,471
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	577,519	0	0	411,713	411,713	0	0	114,476	114,476	0	51,330	51,330
9		CD-WA / ID / AN	9,978	3,921	0	3,926	7,847	1,065	0	1,066	2,131	0	0	0
		TOTAL ACCOUNT	670,762	3,921	2,299	494,238	500,458	1,065	0	115,542	116,607	2,367	51,330	53,697
		TOTAL GENERAL PLANT	397,649,812	55,777,931	32,343,008	215,340,215	303,461,154	16,582,964	6,409,364	44,835,712	67,828,040	9,709,937	16,650,681	26,360,618

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN	8,861,903	153,179	0	8,708,724	8,861,903	0	0	0	0	0
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,645,414	0	0	6,163,316	6,163,316	0	0	1,713,694	1,713,694	0
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0
		TOTAL ACCOUNT	19,331,129	153,179	0	15,024,649	15,177,828	1,022,594	181,037	1,755,143	2,958,774	426,123
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	6,871,206	5,184,289	23,524	1,663,393	6,871,206	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,378,816	0	0	0	0	0	0	1,635,008	1,635,008	0
7		CD-AA	59,724,811	0	0	42,577,818	42,577,818	0	0	11,838,652	11,838,652	0
9		CD-WA / ID / AN	100,830	0	42,189	37,104	79,293	0	11,459	10,078	21,537	0
		TOTAL ACCOUNT	69,075,663	5,184,289	65,713	44,278,315	49,528,317	0	11,459	13,483,738	13,495,197	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	6,194	0	0	6,194	6,194	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,638,279	0	0	3,306,629	3,306,629	0	0	919,400	919,400	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,657,230	0	0	3,312,823	3,312,823	0	0	930,926	930,926	1,231
	TOTAL		93,064,022	5,337,468	65,713	62,615,787	68,018,968	1,022,594	192,496	16,169,807	17,384,897	427,354

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(72,789,006)	(51,891,282)	(14,428,237)	(6,469,487)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(2,018,994)	(1,587,757)	(431,237)	0
7	283750 CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
	Total	<u>(75,354,395)</u>	<u>(53,868,564)</u>	<u>(14,967,780)</u>	<u>(6,518,051)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-1A
For Month Ended December 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP	1,299,027	708,432		2,007,459		708,432			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,424,123	776,654		2,200,777		776,654			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	16,143,910	7,416,352	2,298,310	25,858,572		5,917,499		1,498,853	2,298,310
1	154300 PLANT MATERIALS & OPER SUP-CS2	567,583	309,535		877,118		309,535			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,622,390	884,781		2,507,171		884,781			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	2,783	1,278	396	4,457		1,020		258	396
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(17)	(8)	(2)	(27)		(6)		(2)	(2)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	32	15	5	52		12		3	5
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	25,282,533			25,282,533	25,282,533		0		
TOTAL		46,342,364	10,097,039	2,298,709	58,738,112	25,282,533	8,597,927	0	1,499,112	2,298,709

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