

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended November 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	4,233,444	2,575,078	1,658,366
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	4,233,444	2,575,078	1,658,366
G-APL	Gas Net Adjusted Rate Base	366,506,173	247,613,854	118,892,319
	RATE OF RETURN	1.155%	1.040%	1.395%

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 November 30, 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%	70.270%	29.730%	
2	Input	Number of Customers Percent	11-01-2014 thru 11-30-2014	230,628 100.000%	152,947 66.318%	77,681 33.682%	
3	G-OPS	Direct Distribution Operating Expense Percent	11-01-2014 thru 11-30-2014	1,104,941 100.000%	731,399 66.193%	373,542 33.807%	
	Input	Jurisdictional 4-Factor Ratio	01-01-2013 thru 12-31-2013				
		Direct O & M Accounts 798 - 894		4,428,414	3,086,497	1,341,917	
		Direct O & M Accounts 901 - 935		7,145,528	6,725,788	419,740	
		Total		11,573,942	9,812,285	1,761,657	
		Percentage		100.000%	84.779%	15.221%	
		Direct Labor					
		Amount: Accounts 798 - 894		7,184,224	4,915,658	2,268,566	
		Amount: Accounts 901 - 935		2,925,452	2,275,129	650,323	
		Total		10,109,676	7,190,787	2,918,889	
		Percentage		100.000%	71.128%	28.872%	
		Total Number of Customers		228,433	151,676	76,757	
		Percentage		100.000%	66.398%	33.602%	
		Total Direct Plant		342,298,034	227,409,225	114,888,809	
		Percentage		100.000%	66.436%	33.564%	
4		Total Four Factor Allocators Percent		400.000%	288.741%	111.259%	
				100.000%	72.185%	27.815%	
6	Input	Actual Therms Purchased Percent	11-01-2014 thru 11-30-2014	34,197,331 100.000%	23,510,665 68.750%	10,686,666 31.250%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas

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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%
Average (CD AA)	100.000%	71.290%	19.822%	8.888%

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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AVISTA UTILITIES

8	Total Percentages Average (GD AA)		400.000%	0.000%	274.929%	125.071%
			100.000%	0.000%	68.732%	31.268%
	Input		Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor	01-01-2013 thru 12-31-2013				
	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%
9	Total Percentages Average (CD AN/ID/WA)		400.000%	314.564%	85.436%	0.000%
			100.000%	78.641%	21.359%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
			100.000%	0.000%	80.700%	19.300%
10	Actual Annual Throughput Percent	01-01-2013 thru 12-31-2013	System	Washington	Idaho	
			250,528,153	173,901,125	76,627,028	
			100.000%	69.414%	30.586%	
11	Book Depreciation Percent	11-01-2014 thru 11-30-2014	1,446,562	986,391	460,171	
			100.000%	68.189%	31.811%	
12	Net Gas Plant (before DFIT) - AMA Percent	10-01-2014 thru 11-30-2014	426,007,679	289,042,095	136,965,584	
			100.000%	67.849%	32.151%	
13	G-PLT Net Gas General Plant - AMA Percent	10-01-2014 thru 11-30-2014	47,936,041	35,222,587	12,713,454	
			100.000%	73.478%	26.522%	

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14	Net Allocated Schedule M's - AMA Percent	11-01-2014 thru 11-30-2014	-1,370,646	-906,758	-463,888
			100.000%	66.156%	33.844%
99	Input Not Allocated		0.000%	0.000%	0.000%

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For Month Ended November 30, 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	11,029,398	0	11,029,398	7,421,668	0	7,421,668	3,607,730	0	3,607,730
99	4812XX	Commercial - Firm & Interruptible	5,388,455	0	5,388,455	3,841,951	0	3,841,951	1,546,504	0	1,546,504
99	4813XX	Industrial-Firm	229,663	0	229,663	158,636	0	158,636	71,027	0	71,027
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	22,513	0	22,513	19,939	0	19,939	2,574	0	2,574
99	499XXX	Unbilled Revenue	12,755,889	0	12,755,889	8,884,992	0	8,884,992	3,870,897	0	3,870,897
		TOTAL SALES TO ULTIMATE CUSTOMERS	29,425,918	0	29,425,918	20,327,186	0	20,327,186	9,098,732	0	9,098,732
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	10,506,403	0	10,506,403	7,223,152	0	7,223,152	3,283,251	0	3,283,251
4	488000	Miscellaneous Service Revenues	2,196	0	2,196	1,324	0	1,324	872	0	872
99	489300	Transportation For Others	359,214	0	359,214	321,492	0	321,492	37,722	0	37,722
99	493000	Rent from Gas Property	198	0	198	198	0	198	0	0	0
4	495XXX	Other Gas Revenues	379,341	25,496	404,837	262,153	18,404	280,557	117,188	7,092	124,280
99	496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
		TOTAL OTHER OPERATING REVENUES	11,247,352	25,496	11,272,848	7,808,319	18,404	7,826,723	3,439,033	7,092	3,446,125
		TOTAL GAS REVENUES	40,673,270	25,496	40,698,766	28,135,505	18,404	28,153,909	12,537,765	7,092	12,544,857
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	25,553,355	0	25,553,355	17,787,960	0	17,787,960	7,765,395	0	7,765,395
99	808XXX	Net Natural Gas Storage Transactions	1,178,075	0	1,178,075	809,926	0	809,926	368,149	0	368,149
99	811000	Gas Used for Products Extraction	(91,312)	0	(91,312)	(62,777)	0	(62,777)	(28,535)	0	(28,535)
10	813000	Other Gas Expenses	0	100,987	100,987	0	70,099	70,099	0	30,888	30,888
99	813010	Gas Technology Institute (GTI) Expenses	14,074	0	14,074	9,965	0	9,965	4,109	0	4,109
		TOTAL PRODUCTION EXPENSES	26,654,192	100,987	26,755,179	18,545,074	70,099	18,615,173	8,109,118	30,888	8,140,006
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	(1,048)	(1,048)	0	(736)	(736)	0	(312)	(312)
1	824000	Other Expenses	0	23,042	23,042	0	16,192	16,192	0	6,850	6,850
1	837000	Other Equipment	0	24,691	24,691	0	17,350	17,350	0	7,341	7,341
		TOTAL UNDERGROUND STORAGE OPER EXP	0	46,685	46,685	0	32,806	32,806	0	13,879	13,879
G-DEPX		Depreciation Expense-Underground Storage	0	48,931	48,931	0	34,384	34,384	0	14,547	14,547
G-AMTX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	22,488	22,488	0	15,802	15,802	0	6,686	6,686
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT	0	71,438	71,438	0	50,199	50,199	0	21,239	21,239
		TOTAL UNDERGROUND STORAGE EXPENSES	0	118,123	118,123	0	83,005	83,005	0	35,118	35,118

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For Month Ended November 30, 2014	
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Ref/Basis Account Description	

AVISTA UTILITIES

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

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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	34,037	65,247	99,284	28,233	43,189	71,422	5,804	22,058	27,862
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	235,409	65,807	301,216	151,280	43,560	194,840	84,129	22,247	106,376
3	875000	Measuring & Reg Sta Exp-General	4,310	0	4,310	2,920	0	2,920	1,390	0	1,390
3	876000	Measuring & Reg Sta Exp-Industrial	43	0	43	43	0	43	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	6,816	0	6,816	6,288	0	6,288	528	0	528
3	878000	Meter & House Regulator Expenses	9,460	3,479	12,939	3,907	2,303	6,210	5,553	1,176	6,729
3	879000	Customer Installation Expenses	179,789	12,252	192,041	116,104	8,110	124,214	63,685	4,142	67,827
3	880000	Other Expenses	86,185	99,076	185,261	60,333	65,581	125,914	25,852	33,495	59,347
3	881000	Rents	0	2,344	2,344	0	1,552	1,552	0	792	792
MAINTENANCE											
3	885000	Supervision & Engineering	4,993	30	5,023	1,260	20	1,280	3,733	10	3,743
3	887000	Mains	197,678	0	197,678	149,041	0	149,041	48,637	0	48,637
3	889000	Measuring & Reg Sta Exp-General	13,057	0	13,057	2,552	0	2,552	10,505	0	10,505
3	890000	Measuring & Reg Sta Exp-Industrial	22,522	0	22,522	7,894	0	7,894	14,628	0	14,628
3	891000	Measuring & Reg Sta Exp-City Gate	663	0	663	(89)	0	(89)	752	0	752
3	892000	Services	175,157	0	175,157	104,023	0	104,023	71,134	0	71,134
3	893000	Meters & House Regulators	134,683	49,450	184,133	97,485	32,732	130,217	37,198	16,718	53,916
3	894000	Other Equipment	139	11,888	12,027	125	7,869	7,994	14	4,019	4,033
TOTAL DISTRIBUTION OPERATING EXP			1,104,941	309,573	1,414,514	731,399	204,916	936,315	373,542	104,657	478,199
G-DEPX		Depreciation Expense-Distribution	1,082,728	5,379	1,088,107	725,970	3,698	729,668	356,758	1,681	358,439
G-OTX		Taxes Other Than FIT	1,301,033	0	1,301,033	1,084,477	0	1,084,477	216,556	0	216,556
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			2,383,761	5,379	2,389,140	1,810,447	3,698	1,814,145	573,314	1,681	574,995
TOTAL DISTRIBUTION EXPENSES			3,488,702	314,952	3,803,654	2,541,846	208,614	2,750,460	946,856	106,338	1,053,194
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	12,909	12,909	0	8,561	8,561	0	4,348	4,348
2	902000	Meter Reading Expenses	124,056	10,186	134,242	114,084	6,755	120,839	9,972	3,431	13,403
G-903	903XXX	Customer Records & Collection Expenses	78,489	288,420	366,909	53,182	191,274	244,456	25,307	97,146	122,453
2	904000	Uncollectible Accounts	0	143,000	143,000	0	94,835	94,835	0	48,165	48,165
2	905000	Misc Customer Accounts	0	7,727	7,727	0	5,124	5,124	0	2,603	2,603
TOTAL CUSTOMER ACCOUNTS EXPENSES			202,545	462,242	664,787	167,266	306,549	473,815	35,279	155,693	190,972
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	774,966	15,855	790,821	771,544	10,515	782,059	3,422	5,340	8,762
2	909000	Advertising	0	43,429	43,429	0	28,801	28,801	0	14,628	14,628

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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	363	363	0	241	241	0	122	122
		TOTAL CUSTOMER SERVICE & INFO EXP	774,966	59,647	834,613	771,544	39,557	811,101	3,422	20,090	23,512

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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	8,688	603,664	612,352	5,597	435,755	441,352	3,091	167,909	171,000
4	921000	Office Supplies & Expenses	0	88,307	88,307	0	63,744	63,744	0	24,563	24,563
4	922000	Admin. Expenses Transferred - Credit	0	(1,932)	(1,932)	0	(1,395)	(1,395)	0	(537)	(537)
4	923000	Outside Services Employed	0	299,337	299,337	0	216,076	216,076	0	83,261	83,261
4	924000	Property Insurance Premium	0	26,890	26,890	0	19,411	19,411	0	7,479	7,479
4	925XXX	Injuries and Damages	0	69,070	69,070	0	49,858	49,858	0	19,212	19,212
4	926XXX	Employee Pensions and Benefits	0	88,671	88,671	0	64,007	64,007	0	24,664	24,664
4	928000	Regulatory Commission Expenses	70,221	10,552	80,773	51,824	7,617	59,441	18,397	2,935	21,332
4	930000	Miscellaneous General Expenses	2,477	57,660	60,137	1,854	41,622	43,476	623	16,038	16,661
4	931000	Rents	707	22,733	23,440	707	16,410	17,117	0	6,323	6,323
4	935000	Maintenance of General Plant	26,322	185,890	212,212	21,012	134,185	155,197	5,310	51,705	57,015
TOTAL ADMIN & GEN OPERATING EXP			108,415	1,450,842	1,559,257	80,994	1,047,290	1,128,284	27,421	403,552	430,973
G-DEPX		Depreciation Expense-General Plant	31,354	278,170	309,524	21,542	200,796	222,338	9,812	77,374	87,186
G-AMTX		Amortization Expense - General Plant - 303000	2,410	9,450	11,860	2,072	6,822	8,894	338	2,628	2,966
G-AMTX		Amortization Expense - Misc IT Intangible Plant	191	233,899	234,090	0	168,841	168,841	191	65,058	65,249
G-AMTX		Amortization Expense-General Plant - 390200, (0	477	477	0	344	344	0	133	133
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit 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	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
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			33,955	521,996	555,951	23,614	376,803	400,417	10,341	145,193	155,534
TOTAL ADMIN & GENERAL EXPENSES			142,370	1,972,838	2,115,208	104,608	1,424,093	1,528,701	37,762	548,745	586,507
TOTAL EXPENSES BEFORE FIT			31,262,775	3,028,789	34,291,564	22,130,338	2,131,917	24,262,255	9,132,437	896,872	10,029,309
NET OPERATING INCOME (LOSS) BEFORE FIT					6,407,202		3,891,654			2,515,548	
G-FIT		FEDERAL INCOME TAX			2,064,850			1,331,941		732,909	

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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
G-FIT		DEFERRED FEDERAL INCOME TAX			111,741			(13,588)			125,329
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(2,833)			(1,777)			(1,056)
		GAS NET OPERATING INCOME (LOSS)			4,233,444			2,575,078			1,658,366

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended November 30, 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%	70.270%	29.730%
G-ALL 2	Number of Customers	100.000%	66.318%	33.682%
G-ALL 3	Direct Distribution Operating Expense	100.000%	66.193%	33.807%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL 10	Actual Annual Throughput	100.000%	69.414%	30.586%
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 November 30, 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	17,165,408	0	17,165,408	11,801,209	0	11,801,209	5,364,199	0	5,364,199
1	804001	Pipeline Demand Costs	2,244,199	0	2,244,199	1,576,999	0	1,576,999	667,200	0	667,200
1	804002	Transport Variable Charges	104,046	0	104,046	73,113	0	73,113	30,933	0	30,933
6	804010	Gas Costs - Fixed Hedge	(24,992)	0	(24,992)	(17,182)	0	(17,182)	(7,810)	0	(7,810)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	51,521	0	51,521	35,421	0	35,421	16,100	0	16,100
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	825,678	0	825,678	567,654	0	567,654	258,024	0	258,024
6	804700	Gas Costs - Offsystem Bookout	192,802	0	192,802	132,551	0	132,551	60,251	0	60,251
6	804711	Gas Costs - Offsystem Bookout Offset	(192,802)	0	(192,802)	(132,551)	0	(132,551)	(60,251)	0	(60,251)
6	804730	Gas Costs - Intracompany LDC Gas	4,710,606	0	4,710,606	3,238,542	0	3,238,542	1,472,064	0	1,472,064
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(443,602)	0	(443,602)	(189,780)	0	(189,780)	(253,822)	0	(253,822)
99	805111	Amortize ID Holdback	(152,222)	0	(152,222)	0	0	0	(152,222)	0	(152,222)
99	805120	Gas Expense - Rate Deferrals	1,072,713	0	1,072,713	701,984	0	701,984	370,729	0	370,729
		TOTAL PURCHASED GAS COSTS	25,553,355	0	25,553,355	17,787,960	0	17,787,960	7,765,395	0	7,765,395

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	6	Actual Therms Purchased	100.000%	68.750%	31.250%
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 November 30, 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	78,489	288,420	366,909	53,182	191,274	244,456	25,307	97,146	122,453
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			78,489	288,420	366,909	53,182	191,274	244,456	25,307	97,146	122,453

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.318%	33.682%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.849%	32.151%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended November 30, 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	16,435	15,855	32,290	13,013	10,515	23,528	3,422	5,340	8,762
99	908600	Public Purpose Tariff Rider Expense Offset	371,291	0	371,291	371,291	0	371,291	0	0	0
99	908610	Limited Income Tax Refund Program	24,845	0	24,845	24,845	0	24,845	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	362,395	0	362,395	362,395	0	362,395	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			774,966	15,855	790,821	771,544	10,515	782,059	3,422	5,340	8,762

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.318%	33.682%
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 November 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.08%	53.08%
2	Cost of Debt		5.387%	5.419%
	Total Cost of Debt		2.859%	2.876%
	Total Weighted Cost		2.859%	2.876%
G-APL	Net Rate Base	366,506,173	247,613,854	118,892,319
	Interest Deduction for FIT Calculation	10,498,623	7,079,280	3,419,343
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended November 30, 2014				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	40,698,766	28,153,909	12,544,857
G-OPS	Operating & Maintenance Expense	31,275,035	21,997,494	9,277,541
G-OPS	Book Deprec/Amort and Reg Amortizations	1,693,008	1,164,482	528,526
G-OTX	Taxes Other than FIT	1,323,521	1,100,279	223,242
	Net Operating Income Before FIT	6,407,202	3,891,654	2,515,548
G-INT	Less: Interest Expense	874,885	589,940	284,945
G-SCM	Schedule M Adjustments	367,256	503,832	(136,576)
	Taxable Net Operating Income	5,899,573	3,805,546	2,094,027
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	2,064,850	1,331,941	732,909
G-DTE	Deferred FIT	111,741	(13,588)	125,329
99	411400 Amortized Investment Tax Credit	(2,833)	(1,777)	(1,056)
	Total FIT/Deferred FIT & ITC	2,173,758	1,316,576	857,182
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 November 30, 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	1,116,683	576,325	1,693,008	749,584	414,898	1,164,482	367,099	161,427	528,526
12	997001	Contributions In Aid of Construction	0	26,536	26,536	0	18,004	18,004	0	8,532	8,532
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	67,960	67,960	0	49,057	49,057	0	18,903	18,903
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	476,890	0	476,890	512,205	0	512,205	(35,315)	0	(35,315)
4	997015	Airplane Lease Payments	0	9,948	9,948	0	7,181	7,181	0	2,767	2,767
12	997016	Redemption Expense Amortization	0	25,597	25,597	0	17,367	17,367	0	8,230	8,230
4	997020	FAS87 Current Pension Accrual	0	144,951	144,951	0	104,633	104,633	0	40,318	40,318
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	6,616	6,616	0	3,135	3,135
4	997033	DSM Tariff Rider	(218,050)	(1)	(218,051)	(213,578)	(1)	(213,579)	(4,472)	0	(4,472)
12	997048	AFUDC	0	(37,518)	(37,518)	0	(25,456)	(25,456)	0	(12,062)	(12,062)
11	997049	Tax Depreciation	0	(2,127,905)	(2,127,905)	0	(1,450,997)	(1,450,997)	0	(676,908)	(676,908)
1	997055	Deferred Gas Exchange	0	(375,001)	(375,001)	0	(263,513)	(263,513)	0	(111,488)	(111,488)
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	362,395	0	362,395	362,395	0	362,395	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	123,710	123,710	0	84,357	84,357	0	39,353	39,353
4	997081	Deferred Compensation	0	108,780	108,780	0	78,523	78,523	0	30,257	30,257
4	997082	Meal Disallowances	0	8,093	8,093	0	5,842	5,842	0	2,251	2,251
4	997083	Paid Time Off	0	26,413	26,413	0	19,066	19,066	0	7,347	7,347
2	997084	Customer Uncollectibles	0	41,714	41,714	0	27,664	27,664	0	14,050	14,050
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	1,737,903	(1,370,647)	367,256	1,410,591	(906,759)	503,832	327,312	(463,888)	(136,576)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
G-ALL	2	Number of Customers	100.000%	66.318%	33.682%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	68.750%	31.250%
G-ALL	11	Book Depreciation	100.000%	68.189%	31.811%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.849%	32.151%
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 November 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	391,084	258,726	132,358
99	410100	Deferred Federal Income Tax Exp	(90,588)	(104,514)	13,926
		SUBTOTAL	300,496	154,212	146,284
14	411100	Deferred Federal Income Tax Expense - Allocated	(61,917)	(40,962)	(20,955)
99	411100	Deferred Federal Income Tax Exp	(126,838)	(126,838)	0
		SUBTOTAL	(188,755)	(167,800)	(20,955)
		Total Deferred Federal Income Tax Expense	111,741	(13,588)	125,329

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	66.156%	33.844%
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 November 30, 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	22,488	22,488	0	15,802	15,802	0	6,686	6,686
		TOTAL UNDERGROUND STORAGE TAX	0	22,488	22,488	0	15,802	15,802	0	6,686	6,686
		DISTRIBUTION									
99	408110	State Excise Tax	426,578	0	426,578	426,578	0	426,578	0	0	0
99	408120	Municipal Occupation & License Tax	493,435	0	493,435	409,385	0	409,385	84,050	0	84,050
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	381,020	0	381,020	248,514	0	248,514	132,506	0	132,506
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION TAX	1,301,033	0	1,301,033	1,084,477	0	1,084,477	216,556	0	216,556
		TOTAL TAXES OTHER THAN FIT	1,301,033	22,488	1,323,521	1,084,477	15,802	1,100,279	216,556	6,686	223,242

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Month Ended November 30, 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	1,711,292	2,914,923	1,022,594	1,235,296	2,257,890	181,037	475,996	657,033
4	3031XX	Misc Intangible IT Plant (3031XX)	11,459	14,958,286	14,969,745	0	10,797,639	10,797,639	11,459	4,160,647	4,172,106
TOTAL INTANGIBLE PLANT			1,215,090	16,669,578	17,884,668	1,022,594	12,032,935	13,055,529	192,496	4,636,643	4,829,139
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	466,805	466,805	0	328,024	328,024	0	138,781	138,781
1	351XXX	Structures & Improvements	0	1,603,333	1,603,333	0	1,126,662	1,126,662	0	476,671	476,671
1	352XXX	Wells	0	18,543,508	18,543,508	0	13,030,523	13,030,523	0	5,512,985	5,512,985
1	353000	Lines	0	1,044,477	1,044,477	0	733,954	733,954	0	310,523	310,523
1	354000	Compressor Station Equipment	0	11,730,558	11,730,558	0	8,243,063	8,243,063	0	3,487,495	3,487,495
1	355000	Measuring & Regulating Equipment	0	397,601	397,601	0	279,394	279,394	0	118,207	118,207
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,718,706	1,718,706	0	1,207,735	1,207,735	0	510,971	510,971
TOTAL UNDERGROUND STORAGE PLANT			0	35,908,701	35,908,701	0	25,233,044	25,233,044	0	10,675,657	10,675,657
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	806,716	0	806,716	539,668	0	539,668	267,048	0	267,048
6	376000	Mains	260,630,867	2,512,521	263,143,388	172,066,746	1,727,358	173,794,104	88,564,121	785,163	89,349,284
6	378000	Measuring & Reg Station Equip-General	5,298,742	125,845	5,424,587	3,212,148	86,518	3,298,666	2,086,594	39,327	2,125,921
6	379000	Measuring & Reg Station Equip-City Gate	6,213,224	0	6,213,224	1,905,780	0	1,905,780	4,307,444	0	4,307,444
6	380000	Services	175,193,888	0	175,193,888	120,142,107	0	120,142,107	55,051,781	0	55,051,781
6	381000	Meters	67,379,963	0	67,379,963	45,123,374	0	45,123,374	22,256,589	0	22,256,589
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	3,264,883	0	3,264,883	2,551,900	0	2,551,900	712,983	0	712,983
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			519,049,616	2,638,366	521,687,982	345,715,251	1,813,876	347,529,127	173,334,365	824,490	174,158,855
GENERAL PLANT											
4	389XXX	Land & Land Rights	671,090	844,463	1,515,553	577,703	609,576	1,187,279	93,387	234,887	328,274
4	390XXX	Structures & Improvements	4,955,113	17,915,381	22,870,494	3,740,480	12,932,218	16,672,698	1,214,633	4,983,163	6,197,796
4	391XXX	Office Furniture & Equipment	23,726	10,578,951	10,602,677	8,237	7,636,416	7,644,653	15,489	2,942,535	2,958,024
4	392XXX	Transportation Equipment	8,575,898	1,920,445	10,496,343	6,517,820	1,386,273	7,904,093	2,058,078	534,172	2,592,250
4	393000	Stores Equipment	152,701	550,032	702,733	114,607	397,041	511,648	38,094	152,991	191,085
4	394000	Tools, Shop & Garage Equipment	2,642,074	3,827,208	6,469,282	2,038,698	2,762,670	4,801,368	603,376	1,064,538	1,667,914

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended November 30, 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	62,831	283,128	345,959	47,386	204,376	251,762	15,445	78,752	94,197
4	396XXX	Power Operated Equipment	3,622,209	1,105,962	4,728,171	2,695,717	798,339	3,494,056	926,492	307,623	1,234,115
4	397XXX	Communications Equipment	2,247,931	8,434,348	10,682,279	826,434	6,088,334	6,914,768	1,421,497	2,346,014	3,767,511
4	398000	Miscellaneous Equipment	1,065	144,319	145,384	1,065	104,177	105,242	0	40,142	40,142
		TOTAL GENERAL PLANT	22,954,638	45,604,237	68,558,875	16,568,147	32,919,420	49,487,567	6,386,491	12,684,817	19,071,308
		TOTAL PLANT IN SERVICE	543,219,344	100,820,882	644,040,226	363,305,992	71,999,275	435,305,267	179,913,352	28,821,607	208,734,959
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,414,233)	(13,414,233)	0	(9,426,182)	(9,426,182)	0	(3,988,051)	(3,988,051)
G-ADEP		Distribution Plant	(174,777,328)	(1,475,382)	(176,252,710)	(115,980,696)	(1,014,325)	(116,995,021)	(58,796,632)	(461,057)	(59,257,689)
G-ADEP		General Plant	(6,911,645)	(13,664,337)	(20,575,982)	(4,367,244)	(9,863,602)	(14,230,846)	(2,544,401)	(3,800,735)	(6,345,136)
		TOTAL ACCUMULATED DEPRECIATION	(181,688,973)	(28,553,952)	(210,242,925)	(120,347,940)	(20,304,109)	(140,652,049)	(61,341,033)	(8,249,843)	(69,590,876)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(164,176)	(142,592)	(306,768)	(113,596)	(102,930)	(216,526)	(50,580)	(39,662)	(90,242)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(7,192,541)	(7,192,541)	0	(5,191,936)	(5,191,936)	0	(2,000,605)	(2,000,605)
G-AAAMT		Underground Storage	0	(239,831)	(239,831)	0	(168,529)	(168,529)	0	(71,302)	(71,302)
G-AAAMT		General Plant - 390200, 396200	(4,612)	(42,240)	(46,852)	(3,643)	(30,491)	(34,134)	(969)	(11,749)	(12,718)
		TOTAL ACCUMULATED AMORTIZATION	(168,788)	(7,617,204)	(7,785,992)	(117,239)	(5,493,886)	(5,611,125)	(51,549)	(2,123,318)	(2,174,867)
		TOTAL ACCUMULATED DEPR/AMORT	(181,857,761)	(36,171,156)	(218,028,917)	(120,465,179)	(25,797,995)	(146,263,174)	(61,392,582)	(10,373,161)	(71,765,743)
		NET GAS UTILITY PLANT before DFIT	361,361,583	64,649,726	426,011,309	242,840,813	46,201,280	289,042,093	118,520,770	18,448,446	136,969,216
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(75,381,367)	(75,381,367)	0	(51,145,504)	(51,145,504)	0	(24,235,863)	(24,235,863)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(19,409,462)	(19,409,462)	0	(13,992,062)	(13,992,062)	0	(5,417,400)	(5,417,400)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(108,306)	(108,306)	0	(78,181)	(78,181)	0	(30,125)	(30,125)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,029,896)	(1,029,896)	0	(698,774)	(698,774)	0	(331,122)	(331,122)
		TOTAL ACCUMULATED DFIT	0	(95,929,031)	(95,929,031)	0	(65,914,521)	(65,914,521)	0	(30,014,510)	(30,014,510)
		NET GAS UTILITY PLANT	361,361,583	(31,279,305)	330,082,278	242,840,813	(19,713,241)	223,127,572	118,520,770	(11,566,064)	106,954,706

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	68.750%	31.250%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.849%	32.151%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended November 30, 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	361,361,583	(31,279,305)	330,082,278	242,840,813	(19,713,241)	223,127,572	118,520,770	(11,566,064)	106,954,706
	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	4,027,219	4,027,219	0	1,703,845	1,703,845
1	164100 Gas Inventory--Jackson Prairie	0	29,895,058	29,895,058	0	21,007,257	21,007,257	0	8,887,801	8,887,801
4	252000 Customer Advances	(81,232)	0	(81,232)	(11,804)	0	(11,804)	(69,428)	0	(69,428)
99	235199 Customer Deposits	(536,390)	0	(536,390)	(536,390)	0	(536,390)	0	0	0
C-WKC	Working Capital	0	1,415,395	1,415,395	0	0	0	0	1,415,395	1,415,395
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(617,622)	37,041,517	36,423,895	(548,194)	25,034,476	24,486,282	(69,428)	12,007,041	11,937,613
	NET RATE BASE	360,743,961	5,762,212	366,506,173	242,292,619	5,321,235	247,613,854	118,451,342	440,977	118,892,319

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
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 November 30, 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)	651,862	651,862												
Hydro (ED-AN)	698,314	698,314												
Other (ED-AN)	780,291	780,291												
Total Electric Production	2,130,467	2,130,467												
Electric Transmission														
ED-AN	882,036	882,036												
Total Electric Transmission	882,036	882,036												
Electric Distribution														
ED-AN	90	90												
ED-ID	1,226,426	1,226,426												
ED-WA	2,041,020	2,041,020												
Total Electric Distribution	3,267,536	3,267,536												
Gas Underground Storage														
1 GD-AN	48,931		48,931			48,931	48,931		34,384	34,384		14,547	14,547	
GD-OR	9,573			9,573										
Total Gas Underground Storage	58,504		48,931	9,573		48,931	48,931		34,384	34,384		14,547	14,547	
Gas Distribution														
6 GD-AN	5,379		5,379			5,379	5,379		3,698	3,698		1,681	1,681	
GD-ID	356,758		356,758		356,758	356,758	356,758				356,758		356,758	
GD-WA	725,970		725,970		725,970	725,970	725,970	725,970						
GD-OR	480,978			480,978										
Total Gas Distribution	1,569,085		1,088,107	480,978		1,082,728	5,379	1,088,107	725,970	3,698	729,668	356,758	1,681	358,439
General Plant														
ED-AN	227,497	227,497												
ED-ID	14,266	14,266												
ED-WA	91,956	91,956												
7,4 CD-AA	1,257,021	896,130	249,167	111,724		249,167	249,167		179,861	179,861		69,306	69,306	
9,4 CD-AN	58,972	46,376	12,596			12,596	12,596		9,092	9,092		3,504	3,504	
9 CD-ID	27,051	21,273	5,778		5,778	5,778	5,778				5,778		5,778	
9 CD-WA	14,847	11,676	3,171		3,171	3,171	3,171	3,171						
8,4 GD-AA	19,892		13,672	6,220		13,672	13,672		9,869	9,869		3,803	3,803	
4 GD-AN	2,735		2,735			2,735	2,735		1,974	1,974		761	761	
GD-ID	4,034		4,034		4,034	4,034	4,034				4,034		4,034	
GD-WA	18,371		18,371		18,371	18,371	18,371	18,371						
GD-OR	17,540			17,540										
Total General Plant	1,754,182	1,309,174	309,524	135,484		31,354	278,170	309,524	21,542	200,796	222,338	9,812	77,374	87,186
Total Depreciation Expense	9,661,810	7,589,213	1,446,562	626,035		1,114,082	332,480	1,446,562	747,512	238,878	986,390	366,570	93,602	460,172

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 November 30, 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	70.270%	29.730%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6	Actual Therms Purchased	68.750%	31.250%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
For Month Ended November 30, 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	76,533	76,533												
Misc Intangible Plt (303000)	ED-AN	15,243	15,243												
Total Production/Transmission		91,776	91,776												
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	46,801	33,364	9,277	4,160		9,277	9,277		6,697	6,697		2,580	2,580	
9,4	CD-AN	811	638	173			173	173		125	125		48	48	
	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		50,694	34,002	11,860	4,832		2,410	9,450	11,860	2,072	6,822	8,894	338	2,628	2,966
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	1,054,469	751,731	209,017	93,721			209,017	209,017		150,879	150,879		58,138	58,138
9,4	CD-AN	763	600	163				163	163		118	118		45	45
9,4	CD-ID	894	703	191			191	191	191				191		191
	ED-AN	22,511	22,511												
	ED-ID	396	396												
	ED-WA	86,096	86,096												
8,4	GD-AA	35,681		24,524	11,157		24,524	24,524		17,703	17,703		6,821	6,821	
4	GD-AN	195		195			195	195		141	141		54	54	
	GD-OR	21			21										
Total Miscellaneous IT Intangible Plant - 3031XX		1,201,026	862,037	234,090	104,899		191	233,899	234,090		168,841	168,841	191	65,058	65,249
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	2,405	1,714	477	214			477	477		344	344		133	133
4	ED-AN	883	883												
	GD-OR	0			0										
Total General Plant- 390200, 396200		3,288	2,597	477	214			477	477		344	344		133	133
Total Amortization Expense		1,349,053	992,662	246,446	109,945		2,601	243,845	246,446	2,072	176,020	178,092	529	67,825	68,354

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	70.270%	29.730%
8 Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4 Jurisdictional 4-Factor Rat	72.185%	27.815%
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 November 30, 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)	(288,336,858)	(288,336,858)										
	Hydro (ED-AN)	(129,683,516)	(129,683,516)										
	Other (ED-AN)	(92,367,998)	(92,367,998)										
Total Electric Production		(510,388,372)	(510,388,372)										
Electric Transmission													
	ED-AN	(193,517,022)	(193,517,022)										
Total Electric Transmission		(193,517,022)	(193,517,022)										
Electric Distribution													
	ED-AN	306	306										
	ED-ID	(162,676,707)	(162,676,707)										
	ED-WA	(260,343,569)	(260,343,569)										
Total Electric Distribution		(423,019,970)	(423,019,970)										
Gas Underground Storage													
1	GD-AN	(13,414,233)	(13,414,233)		(13,414,233)	(13,414,233)		(9,426,182)	(9,426,182)		(3,988,051)	(3,988,051)	
	GD-OR	(614,407)		(614,407)									
Total Gas Underground Storage		(14,028,640)	(13,414,233)	(614,407)	(13,414,233)	(13,414,233)		(9,426,182)	(9,426,182)		(3,988,051)	(3,988,051)	
Gas Distribution													
6	GD-AN	(1,475,382)	(1,475,382)			(1,475,382)	(1,475,382)	(1,014,325)	(1,014,325)		(461,057)	(461,057)	
	GD-ID	(58,796,632)	(58,796,632)		(58,796,632)	(58,796,632)				(58,796,632)		(58,796,632)	
	GD-WA	(115,980,696)	(115,980,696)		(115,980,696)	(115,980,696)	(115,980,696)		(115,980,696)				
	GD-OR	(91,912,531)		(91,912,531)									
Total Gas Distribution		(268,165,241)	(176,252,710)	(91,912,531)	(174,777,328)	(1,475,382)	(176,252,710)	(115,980,696)	(1,014,325)	(116,995,021)	(58,796,632)	(461,057)	(59,257,689)
General Plant													
	ED-AN	(38,965,031)	(38,965,031)										
	ED-ID	(6,949,765)	(6,949,765)										
	ED-WA	(15,002,084)	(15,002,084)										
7,4	CD-AA	(42,141,804)	(30,042,892)	(8,353,348)	(3,745,564)	(8,353,348)	(8,353,348)	(6,029,864)	(6,029,864)		(2,323,484)	(2,323,484)	
9,4	CD-AN	(11,427,700)	(8,986,858)	(2,440,842)		(2,440,842)	(2,440,842)	(1,761,922)	(1,761,922)		(678,920)	(678,920)	
9	CD-ID	(5,142,920)	(4,044,444)	(1,098,476)		(1,098,476)	(1,098,476)			(1,098,476)		(1,098,476)	
9	CD-WA	(2,455,371)	(1,930,928)	(524,443)		(524,443)	(524,443)	(524,443)	(524,443)				
8,4	GD-AA	(1,645,807)		(1,131,196)	(514,611)	(1,131,196)	(1,131,196)	(816,554)	(816,554)		(314,642)	(314,642)	
4	GD-AN	(1,738,951)		(1,738,951)		(1,738,951)	(1,738,951)	(1,255,262)	(1,255,262)		(483,689)	(483,689)	
	GD-ID	(1,445,925)		(1,445,925)		(1,445,925)	(1,445,925)			(1,445,925)		(1,445,925)	
	GD-WA	(3,842,801)		(3,842,801)		(3,842,801)	(3,842,801)	(3,842,801)	(3,842,801)				
	GD-OR	(4,190,481)		(4,190,481)									
Total General Plant		(134,948,640)	(105,922,002)	(20,575,982)	(8,450,656)	(6,911,645)	(13,664,337)	(20,575,982)	(4,367,244)	(9,863,602)	(14,230,846)	(2,544,401)	(3,800,735)
Total Accumulated Depreciation		(1,544,067,885)	(1,232,847,366)	(210,242,925)	(100,977,594)	(181,688,973)	(28,553,952)	(210,242,925)	(120,347,940)	(20,304,109)	(140,652,049)	(61,341,033)	(8,249,843)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 02-19-2015 9:08 AM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended November 30, 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	70.270%	29.730%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6	Actual Therms Purchased	68.750%	31.250%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-1A
For Month Ended November 30, 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	(8,189,753)	(8,189,753)											
Misc Intangible Plt (303000)	ED-AN	(854,238)	(854,238)											
Total Production/Transmission		(9,043,991)	(9,043,991)											
Distribution														
Franchises (302000)	ED-WA	(118,063)	(118,063)											
Misc Intangible Plt (303000)	ED-WA	(27,676)	(27,676)											
Total Distribution		(145,739)	(145,739)											
General Plant - 303000														
7,4	CD-AA	(647,852)	(461,854)	(128,417)	(57,581)		(128,417)	(128,417)		(92,698)	(92,698)		(35,719)	(35,719)
9,4	CD-AN	(66,365)	(52,190)	(14,175)			(14,175)	(14,175)		(10,232)	(10,232)		(3,943)	(3,943)
	GD-ID	(50,580)		(50,580)			(50,580)	(50,580)				(50,580)		(50,580)
	GD-WA	(113,596)		(113,596)			(113,596)	(113,596)	(113,596)		(113,596)			
	GD-OR	(63,472)			(63,472)									
Total General Plant - 303000		(941,865)	(514,044)	(306,768)	(121,053)	(164,176)	(142,592)	(306,768)	(113,596)	(102,930)	(216,526)	(50,580)	(39,662)	(90,242)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(30,619,021)	(21,828,300)	(6,069,302)	(2,721,419)		(6,069,302)	(6,069,302)		(4,381,126)	(4,381,126)		(1,688,176)	(1,688,176)
9,4	CD-AN	(15,121)	(11,892)	(3,229)			(3,229)	(3,229)		(2,331)	(2,331)		(898)	(898)
9	CD-ID	(16,987)	(13,359)	(3,628)		(3,628)		(3,628)				(3,628)		(3,628)
	ED-AN	(620,748)	(620,748)											
	ED-ID	(12,646)	(12,646)											
	ED-WA	(1,607,183)	(1,607,183)											
8,4	GD-AA	(1,613,145)		(1,108,747)	(504,398)		(1,108,747)	(1,108,747)		(800,349)	(800,349)		(308,398)	(308,398)
4	GD-AN	(11,263)		(11,263)			(11,263)	(11,263)		(8,130)	(8,130)		(3,133)	(3,133)
	GD-OR	(1,203)			(1,203)									
Total Miscellaneous IT Intangible Plant - 3031		(34,517,317)	(24,094,128)	(7,196,169)	(3,227,020)		(7,192,541)	(7,196,169)		(5,191,936)	(5,191,936)		(2,000,605)	(2,004,233)
Gas Underground Storage														
1	GD-AN	(239,831)		(239,831)			(239,831)	(239,831)		(168,529)	(168,529)		(71,302)	(71,302)
Total Gas Underground Storage		(239,831)		(239,831)			(239,831)	(239,831)		(168,529)	(168,529)		(71,302)	(71,302)
General Plant - 390200, 396200														
7,4	CD-AA	(213,097)	(151,917)	(42,240)	(18,940)		(42,240)	(42,240)		(30,491)	(30,491)		(11,749)	(11,749)
9	CD-ID	(4,537)	(3,568)	(969)			(969)	(969)				(969)		(969)
9	CD-WA	(8,332)	(6,552)	(1,780)		(1,780)		(1,780)	(1,780)		(1,780)			
4	ED-AN	(62,788)	(62,788)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)		(1,863)	(1,863)		(1,863)			
	GD-OR	(10,432)			(10,432)									
Total General Plant - 390200, 396200		(411,727)	(335,503)	(46,852)	(29,372)	(4,612)	(42,240)	(46,852)	(3,643)	(30,491)	(34,134)	(969)	(11,749)	(12,718)
Total Accumulated Amortization		(45,300,470)	(34,133,405)	(7,789,620)	(3,377,445)	(168,788)	(7,617,204)	(7,789,620)	(117,239)	(5,493,886)	(5,611,125)	(51,549)	(2,123,318)	(2,178,495)

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 November 30, 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	70.270%	29.730%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
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 November 30, 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	6,923,080	944,451	2,139,165	3,839,464	6,923,080	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,231,901	0	0	0	0	2,231,901	0	0	0	2,231,901	0	
99		GD-OR / AS	3,542,654	0	0	0	0	0	0	0	0	3,542,654	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	80,510,476	0	0	57,395,918	57,395,918	0	0	15,958,787	15,958,787	0	7,155,771	
9		CD-WA / ID / AN	21,910,235	5,554,389	4,472,116	7,203,923	17,230,428	1,508,579	1,214,633	1,956,595	4,679,807	0	0	
		TOTAL ACCOUNT	115,118,346	6,498,840	6,611,281	68,439,305	81,549,426	3,740,480	1,214,633	17,915,382	22,870,495	3,542,654	7,155,771	10,698,425
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,341,271	3,279,219	14,649	6,047,403	9,341,271	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	623,187	0	0	0	0	0	0	428,329	428,329	0	194,858	
7		CD-AA	51,071,815	0	0	36,409,097	36,409,097	0	0	10,123,455	10,123,455	0	4,539,263	
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	61,250,062	3,309,546	71,676	42,532,042	45,913,264	8,237	15,489	10,578,951	10,602,677	0	4,734,121	4,734,121
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	29,064,124	14,130,210	4,903,377	10,030,537	29,064,124	0	0	0	0	0	0	
99		GD-WA / ID / AN	9,193,185	0	0	0	0	6,090,667	1,816,971	1,285,547	9,193,185	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	5,575,147	1,572,718	887,725	1,923,909	4,384,352	427,152	241,107	522,536	1,190,795	0	0	
		TOTAL ACCOUNT	47,280,417	15,702,928	5,791,102	12,358,556	33,852,586	6,517,819	2,058,078	1,920,445	10,496,342	2,881,107	50,382	2,931,489

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,895,554	111,692	140,255	2,025,145	2,277,092	30,336	38,094	550,032	618,462	0	0	0
		TOTAL ACCOUNT	3,432,381	122,431	155,000	2,394,990	2,672,421	114,607	38,094	550,032	702,733	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,061,145	1,016,309	315,599	1,729,237	3,061,145	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,812,830	0	0	0	0	2,032,507	395,678	384,645	2,812,830	0	0	0
99		GD-OR / AS	922,403	0	0	0	0	0	0	0	0	922,403	0	922,403
8		GD-AA	2,206,296	0	0	0	0	0	0	1,516,431	1,516,431	0	689,865	689,865
7		CD-AA	9,430,987	0	0	6,723,351	6,723,351	0	0	1,869,410	1,869,410	0	838,226	838,226
9		CD-WA / ID / AN	1,266,959	22,794	764,715	208,840	996,349	6,191	207,698	56,721	270,610	0	0	0
		TOTAL ACCOUNT	19,700,620	1,039,103	1,080,314	8,661,428	10,780,845	2,038,698	603,376	3,827,207	6,469,281	922,403	1,528,091	2,450,494
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	810,237	236,229	58,744	515,264	810,237	0	0	0	0	0	0	0
99		GD-WA / ID / AN	141,307	0	0	0	0	45,985	14,997	80,325	141,307	0	0	0
99		GD-OR / AS	136,412	0	0	0	0	0	0	0	0	136,412	0	136,412
8		GD-AA	161,802	0	0	0	0	0	0	111,210	111,210	0	50,592	50,592
7		CD-AA	355,663	0	0	253,552	253,552	0	0	70,500	70,500	0	31,611	31,611
9		CD-WA / ID / AN	107,415	5,160	1,647	77,665	84,472	1,402	447	21,094	22,943	0	0	0
		TOTAL ACCOUNT	1,712,836	241,389	60,391	846,481	1,148,261	47,387	15,444	283,129	345,960	136,412	82,203	218,615

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	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	56,997,216	10,974,171	3,962,138	42,060,907	56,997,216	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,348,321	0	0	0	0	699,208	555,694	93,419	1,348,321	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	30,106,412	0	0	21,462,861	21,462,861	0	0	5,967,693	5,967,693	0	2,675,858	2,675,858
9		CD-WA / ID / AN	12,565,207	468,430	3,187,772	6,225,203	9,881,405	127,226	865,803	1,690,773	2,683,802	0	0	0
		TOTAL ACCOUNT	103,240,919	11,442,601	7,149,910	69,748,971	88,341,482	826,434	1,421,497	8,434,347	10,682,278	1,230,831	2,986,328	4,217,159
	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	722,697	0	0	515,211	515,211	0	0	143,253	143,253	0	64,233	64,233
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	815,940	3,921	2,299	597,736	603,956	1,065	0	144,319	145,384	2,367	64,233	66,600
		TOTAL GENERAL PLANT	400,477,249	55,146,625	32,076,661	218,027,910	305,251,196	16,568,147	6,386,490	45,604,237	68,558,874	9,666,699	17,000,480	26,667,179

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 November 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	7,284,546	153,179	0	7,131,367	7,284,546	0	0	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	0	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,424,193	0	0	6,005,607	6,005,607	0	0	1,669,844	1,669,844	0	748,742	748,742
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	0
		TOTAL ACCOUNT	17,532,551	153,179	0	13,289,583	13,442,762	1,022,594	181,037	1,711,293	2,914,924	426,123	748,742	1,174,865
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	6,816,568	5,166,456	23,524	1,626,588	6,816,568	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,328,486	0	0	0	0	0	0	1,600,415	1,600,415	0	728,071	728,071
7		CD-AA	62,306,399	0	0	44,418,232	44,418,232	0	0	12,350,374	12,350,374	0	5,537,793	5,537,793
9		CD-WA / ID / AN	100,830	0	42,189	37,104	79,293	0	11,459	10,078	21,537	0	0	0
		TOTAL ACCOUNT	71,552,283	5,166,456	65,713	46,081,924	51,314,093	0	11,459	13,960,867	13,972,326	0	6,265,864	6,265,864
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	12,388	0	0	12,388	12,388	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,973,730	0	0	3,545,772	3,545,772	0	0	985,893	985,893	0	442,065	442,065
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,998,875	0	0	3,558,160	3,558,160	0	0	997,419	997,419	1,231	442,065	443,296
	TOTAL		94,083,709	5,319,635	65,713	62,929,667	68,315,015	1,022,594	192,496	16,669,579	17,884,669	427,354	7,456,671	7,884,025

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 November 30, 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	(95,747,951)	(68,258,714)	(18,979,159)	(8,510,078)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(2,014,625)	(1,584,321)	(430,304)	0
7	283750 CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
	Total	<u>(98,308,971)</u>	<u>(70,232,560)</u>	<u>(19,517,769)</u>	<u>(8,558,642)</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 November 30, 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	1,380,035	736,908		2,116,943		736,908			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,414,544	755,335		2,169,879		755,335			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	16,059,466	7,331,145	2,281,760	25,672,371		5,915,702		1,415,443	2,281,760
1	154300 PLANT MATERIALS & OPER SUP-CS2	568,619	303,630		872,249		303,630			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,619,335	864,688		2,484,023		864,688			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	(298)	(136)	(42)	(476)		(110)		(26)	(42)
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(17)	(7)	(2)	(26)		(6)		(1)	(2)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	(235)	(107)	(33)	(375)		(86)		(21)	(33)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	9,878,236			9,878,236	9,878,236		0		
TOTAL		30,919,685	9,991,456	2,281,683	43,192,824	9,878,236	8,576,061	0	1,415,395	2,281,683

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
1	Production/Transmission Ratio				34.810%		
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.290%	19.822%	8.888%	32.323%	27.815%	100.000%
99	Not Allocated						