

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended September 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	24,945,838	15,125,615	9,820,223
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	24,945,838	15,125,615	9,820,223
G-APL	Gas Net Adjusted Rate Base	363,141,652	245,592,491	117,549,161
	RATE OF RETURN	6.869%	6.159%	8.354%

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended September 30, 2014
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
1	Input	System Contract Demand	01-01-2010 thru 12-31-2012	100.000%	70.270%	29.730%	
2	Input	Number of Customers Percent	9-01-2014 thru 09-30-2014	229,314 100.000%	152,066 66.313%	77,248 33.687%	
3	G-OPS	Direct Distribution Operating Expense Percent	10-01-2013 thru 09-30-2014	12,330,181 100.000%	8,012,216 64.981%	4,317,965 35.019%	
	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% 100.000%	288.741% 72.185%	111.259% 27.815%	
6	Input	Actual Therms Purchased Percent	10-01-2013 thru 09-30-2014	264,968,426 100.000%	182,920,903 69.035%	82,047,523 30.965%	
	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%

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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	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%
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	10-01-2013 thru 09-30-2014	16,585,327	11,291,263	5,294,064	
			100.000%	68.080%	31.920%	
12	Net Gas Plant (before DFIT) Percent	9-01-2014 thru 09-30-2014	422,173,203	286,719,144	135,454,059	
			100.000%	67.915%	32.085%	
13	G-PLT Net Gas General Plant Percent	9-01-2014 thru 09-30-2014	48,352,882	35,505,022	12,847,860	
			100.000%	73.429%	26.571%	

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

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14	Net Allocated Schedule M's Percent	10-01-2013 thru 09-30-2014	-20,397,902	-13,610,631	-6,787,271
			<u>100.000%</u>	<u>66.726%</u>	<u>33.274%</u>
99	Input Not Allocated		0.000%	0.000%	0.000%

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GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended September 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	157,331,408	0	157,331,408	107,939,670	0	107,939,670	49,391,738	0	49,391,738
99	4812XX	Commercial - Firm & Interruptible	80,265,363	0	80,265,363	56,445,720	0	56,445,720	23,819,643	0	23,819,643
99	4813XX	Industrial-Firm	3,626,634	0	3,626,634	1,929,386	0	1,929,386	1,697,248	0	1,697,248
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	331,371	0	331,371	291,874	0	291,874	39,497	0	39,497
99	499XXX	Unbilled Revenue	(189,601)	0	(189,601)	21,709	0	21,709	(211,310)	0	(211,310)
TOTAL SALES TO ULTIMATE CUSTOMERS			241,365,175	0	241,365,175	166,628,359	0	166,628,359	74,736,816	0	74,736,816
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	116,481,708	0	116,481,708	79,636,624	0	79,636,624	36,845,084	0	36,845,084
4	488000	Miscellaneous Service Revenues	22,257	0	22,257	11,833	0	11,833	10,424	0	10,424
99	489300	Transportation For Others	4,574,240	0	4,574,240	4,111,601	0	4,111,601	462,639	0	462,639
99	493000	Rent from Gas Property	2,363	0	2,363	2,363	0	2,363	0	0	0
4	495XXX	Other Gas Revenues	5,302,080	291,820	5,593,900	3,640,555	210,650	3,851,205	1,661,525	81,170	1,742,695
99	496100	Provision for Rate Refund	(1,495,061)	0	(1,495,061)	0	0	0	(1,495,061)	0	(1,495,061)
TOTAL OTHER OPERATING REVENUES			124,887,587	291,820	125,179,407	87,402,976	210,650	87,613,626	37,484,611	81,170	37,565,781
TOTAL GAS REVENUES			366,252,762	291,820	366,544,582	254,031,335	210,650	254,241,985	112,221,427	81,170	112,302,597
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	252,692,804	0	252,692,804	173,262,082	0	173,262,082	79,430,722	0	79,430,722
99	808XXX	Net Natural Gas Storage Transactions	(8,736,567)	0	(8,736,567)	(5,136,048)	0	(5,136,048)	(3,600,519)	0	(3,600,519)
99	811000	Gas Used for Products Extraction	(1,245,916)	0	(1,245,916)	(853,611)	0	(853,611)	(392,305)	0	(392,305)
10	813000	Other Gas Expenses	0	1,096,591	1,096,591	0	761,188	761,188	0	335,403	335,403
99	813010	Gas Technology Institute (GTI) Expenses	110,122	0	110,122	78,262	0	78,262	31,860	0	31,860
TOTAL PRODUCTION EXPENSES			242,820,443	1,096,591	243,917,034	167,350,685	761,188	168,111,873	75,469,758	335,403	75,805,161
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	13,413	13,413	0	9,425	9,425	0	3,988	3,988
1	824000	Other Expenses	0	623,813	623,813	0	438,353	438,353	0	185,460	185,460
1	837000	Other Equipment	0	584,045	584,045	0	410,408	410,408	0	173,637	173,637
TOTAL UNDERGROUND STORAGE OPER EXP			0	1,221,271	1,221,271	0	858,186	858,186	0	363,085	363,085
G-DEPX		Depreciation Expense-Underground Storage	0	557,647	557,647	0	391,859	391,859	0	165,788	165,788
G-AMTX		Amortization Expense-Underground Storage	0	228	228	0	160	160	0	68	68
G-OTX		Taxes Other Than FIT	0	307,026	307,026	0	215,747	215,747	0	91,279	91,279
TOTAL UG STORAGE DEPR/AMRT/NON-FIT T.			0	864,901	864,901	0	607,766	607,766	0	257,135	257,135
TOTAL UNDERGROUND STORAGE EXPENSES			0	2,086,172	2,086,172	0	1,465,952	1,465,952	0	620,220	620,220

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AVISTA UTILITIES

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

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

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DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	362,624	1,321,207	1,683,831	239,303	858,534	1,097,837	123,321	462,673	585,994
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,571,115	986,781	3,557,896	1,897,578	641,220	2,538,798	673,537	345,561	1,019,098
3	875000	Measuring & Reg Sta Exp-General	124,980	0	124,980	89,563	0	89,563	35,417	0	35,417
3	876000	Measuring & Reg Sta Exp-Industrial	1,789	0	1,789	1,162	0	1,162	627	0	627
3	877000	Measuring & Reg Sta Exp-City Gate	192,345	214	192,559	85,941	139	86,080	106,404	75	106,479
3	878000	Meter & House Regulator Expenses	636,781	0	636,781	168,531	0	168,531	468,250	0	468,250
3	879000	Customer Installation Expenses	1,797,218	97,074	1,894,292	1,138,885	63,080	1,201,965	658,333	33,994	692,327
3	880000	Other Expenses	1,382,778	631,261	2,014,039	882,231	410,200	1,292,431	500,547	221,061	721,608
3	881000	Rents	0	31,014	31,014	0	20,153	20,153	0	10,861	10,861
MAINTENANCE											
3	885000	Supervision & Engineering	122,520	3,809	126,329	55,534	2,475	58,009	66,986	1,334	68,320
3	887000	Mains	2,122,850	0	2,122,850	1,622,098	0	1,622,098	500,752	0	500,752
3	889000	Measuring & Reg Sta Exp-General	175,242	0	175,242	117,825	0	117,825	57,417	0	57,417
3	890000	Measuring & Reg Sta Exp-Industrial	211,158	0	211,158	148,989	0	148,989	62,169	0	62,169
3	891000	Measuring & Reg Sta Exp-City Gate	75,979	0	75,979	38,227	0	38,227	37,752	0	37,752
3	892000	Services	1,665,915	10,638	1,676,553	991,251	6,913	998,164	674,664	3,725	678,389
3	893000	Meters & House Regulators	885,848	809,073	1,694,921	534,149	525,744	1,059,893	351,699	283,329	635,028
3	894000	Other Equipment	1,039	192,569	193,608	949	125,133	126,082	90	67,436	67,526
TOTAL DISTRIBUTION OPERATING EXP			12,330,181	4,083,640	16,413,821	8,012,216	2,653,591	10,665,807	4,317,965	1,430,049	5,748,014
G-DEPX		Depreciation Expense-Distribution	12,475,298	62,932	12,538,230	8,342,145	43,445	8,385,590	4,133,153	19,487	4,152,640
G-OTX		Taxes Other Than FIT	17,802,005	0	17,802,005	14,953,944	0	14,953,944	2,848,061	0	2,848,061
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			30,277,303	62,932	30,340,235	23,296,089	43,445	23,339,534	6,981,214	19,487	7,000,701
TOTAL DISTRIBUTION EXPENSES			42,607,484	4,146,572	46,754,056	31,308,305	2,697,036	34,005,341	11,299,179	1,449,536	12,748,715
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	221,480	221,480	0	146,870	146,870	0	74,610	74,610
2	902000	Meter Reading Expenses	1,771,479	56,613	1,828,092	1,581,384	37,542	1,618,926	190,095	19,071	209,166
G-903	903XXX	Customer Records & Collection Expenses	1,078,803	4,220,297	5,299,100	766,108	2,798,606	3,564,714	312,695	1,421,691	1,734,386
2	904000	Uncollectible Accounts	347	1,674,855	1,675,202	0	1,110,647	1,110,647	347	564,208	564,555
2	905000	Misc Customer Accounts	0	157,974	157,974	0	104,757	104,757	0	53,217	53,217
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,850,629	6,331,219	9,181,848	2,347,492	4,198,422	6,545,914	503,137	2,132,797	2,635,934
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,888,866	157,062	6,045,928	5,817,116	104,153	5,921,269	71,750	52,909	124,659
2	909000	Advertising	1,779	636,256	638,035	1,779	421,920	423,699	0	214,336	214,336

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2	910000	Misc Customer Service & Info Exp	0	123,252	123,252	0	81,732	81,732	0	41,520	41,520
		TOTAL CUSTOMER SERVICE & INFO EXP	5,890,645	916,570	6,807,215	5,818,895	607,805	6,426,700	71,750	308,765	380,515

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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	111,447	6,029,848	6,141,295	70,776	4,352,646	4,423,422	40,671	1,677,202	1,717,873
4	921000	Office Supplies & Expenses	15	1,157,835	1,157,850	15	835,783	835,798	0	322,052	322,052
4	922000	Admin. Expenses Transferred - Credit	0	(19,734)	(19,734)	0	(14,245)	(14,245)	0	(5,489)	(5,489)
4	923000	Outside Services Employed	0	2,962,378	2,962,378	0	2,138,393	2,138,393	0	823,985	823,985
4	924000	Property Insurance Premium	0	333,508	333,508	0	240,743	240,743	0	92,765	92,765
4	925XXX	Injuries and Damages	6,199	817,095	823,294	6,157	589,820	595,977	42	227,275	227,317
4	926XXX	Employee Pensions and Benefits	63	300,164	300,227	63	216,673	216,736	0	83,491	83,491
4	928000	Regulatory Commission Expenses	816,168	222,594	1,038,762	593,743	160,679	754,422	222,425	61,915	284,340
4	930000	Miscellaneous General Expenses	43,829	938,221	982,050	29,811	677,255	707,066	14,018	260,966	274,984
4	931000	Rents	8,547	196,742	205,289	8,490	142,018	150,508	57	54,724	54,781
4	935000	Maintenance of General Plant	415,405	2,087,294	2,502,699	327,810	1,506,713	1,834,523	87,595	580,581	668,176
TOTAL ADMIN & GEN OPERATING EXP			1,401,673	15,025,945	16,427,618	1,036,865	10,846,478	11,883,343	364,808	4,179,467	4,544,275
G-DEPX		Depreciation Expense-General Plant	360,093	3,129,356	3,489,449	254,888	2,258,926	2,513,814	105,205	870,430	975,635
G-AMTX		Amortization Expense - General Plant - 303000	28,342	78,947	107,289	24,284	56,988	81,272	4,058	21,959	26,017
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 30	2,292	2,378,840	2,381,132	0	1,717,166	1,717,166	2,292	661,674	663,966
G-AMTX		Amortization Expense-General Plant - 390200, 3962	0	5,720	5,720	0	4,129	4,129	0	1,591	1,591
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	11,331	0	11,331	11,331	0	11,331	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	(397)	0	(397)	(397)	0	(397)	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			401,661	5,592,863	5,994,524	290,106	4,037,209	4,327,315	111,555	1,555,654	1,667,209
TOTAL ADMIN & GENERAL EXPENSES			1,803,334	20,618,808	22,422,142	1,326,971	14,883,687	16,210,658	476,363	5,735,121	6,211,484
TOTAL EXPENSES BEFORE FIT			295,972,535	35,195,932	331,168,467	208,152,348	24,614,090	232,766,438	87,820,187	10,581,842	98,402,029
NET OPERATING INCOME (LOSS) BEFORE FIT					35,376,115			21,475,547			13,900,568
G-FIT		FEDERAL INCOME TAX			7,561,890			4,219,461			3,342,429

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended September 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT		DEFERRED FEDERAL INCOME TAX			2,903,823			2,152,404			751,419
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(35,436)			(21,933)			(13,503)
		GAS NET OPERATING INCOME (LOSS)			24,945,838			15,125,615			9,820,223

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended September 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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ALLOCATION RATIOS:

G-ALL	1	System Contract Demand		100.000%			70.270%				29.730%
G-ALL	2	Number of Customers		100.000%			66.313%				33.687%
G-ALL	3	Direct Distribution Operating Expense		100.000%			64.981%				35.019%
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-804-12E
For Twelve Months Ended September 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	211,737,383	0	211,737,383	144,393,590	0	144,393,590	67,343,793	0	67,343,793
1	804001	Pipeline Demand Costs	25,491,260	0	25,491,260	17,905,999	0	17,905,999	7,585,261	0	7,585,261
1	804002	Transport Variable Charges	823,554	0	823,554	578,560	0	578,560	244,994	0	244,994
6	804010	Gas Costs - Fixed Hedge	151,197	0	151,197	110,237	0	110,237	40,960	0	40,960
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	292,630	0	292,630	198,132	0	198,132	94,498	0	94,498
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	(841,432)	0	(841,432)	(575,414)	0	(575,414)	(266,018)	0	(266,018)
6	804700	Gas Costs - Offsystem Bookout	476,731	0	476,731	328,023	0	328,023	148,708	0	148,708
6	804711	Gas Costs - Offsystem Bookout Offset	(476,731)	0	(476,731)	(328,023)	0	(328,023)	(148,708)	0	(148,708)
6	804730	Gas Costs - Intracompany LDC Gas	11,728,797	0	11,728,797	8,168,020	0	8,168,020	3,560,777	0	3,560,777
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	286,773	0	286,773	295,827	0	295,827	(9,054)	0	(9,054)
99	805111	Amortize ID Holdback	(1,180,234)	0	(1,180,234)	0	0	0	(1,180,234)	0	(1,180,234)
99	805120	Gas Expense - Rate Deferrals	4,202,876	0	4,202,876	2,187,131	0	2,187,131	2,015,745	0	2,015,745
		TOTAL PURCHASED GAS COSTS	252,692,804	0	252,692,804	173,262,082	0	173,262,082	79,430,722	0	79,430,722

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	6	Actual Therms Purchased	100.000%	69.035%	30.965%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12E
For Twelve Months Ended September 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	1,078,803	4,220,297	5,299,100	766,108	2,798,606	3,564,714	312,695	1,421,691	1,734,386
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			1,078,803	4,220,297	5,299,100	766,108	2,798,606	3,564,714	312,695	1,421,691	1,734,386

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.313%	33.687%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.915%	32.085%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended September 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	231,254	157,062	388,316	159,504	104,153	263,657	71,750	52,909	124,659
99	908600 Public Purpose Tariff Rider Expense Offset	5,503,161	0	5,503,161	5,503,161	0	5,503,161	0	0	0
99	908610 Limited Income Tax Refund Program	163,806	0	163,806	163,806	0	163,806	0	0	0
99	908690 Schedule 91 Amortization included in Unbilled	(9,355)	0	(9,355)	(9,355)	0	(9,355)	0	0	0
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	5,888,866	157,062	6,045,928	5,817,116	104,153	5,921,269	71,750	52,909	124,659

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.313%	33.687%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended September 30, 2014 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.77%	53.77%
2	Cost of Debt		5.350%	5.397%
	Total Cost of Debt		2.877%	2.902%
	Total Weighted Cost		2.877%	2.902%
G-APL	Net Rate Base	363,141,652	245,592,491	117,549,161
	Interest Deduction for FIT Calculation	10,476,973	7,065,696	3,411,277
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12E
FEDERAL INCOME TAXES--GAS For Twelve Months Ended September 30, 2014 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	366,544,582	254,241,985	112,302,597
G-OPS	Operating & Maintenance Expense	293,968,807	204,491,823	89,476,984
G-OPS	Book Deprec/Amort and Reg Amortizations	19,090,629	13,104,924	5,985,705
G-OTX	Taxes Other than FIT	18,109,031	15,169,691	2,939,340
	Net Operating Income Before FIT	35,376,115	21,475,547	13,900,568
G-INT	Less: Interest Expense	10,476,973	7,065,696	3,411,277
G-SCM	Schedule M Adjustments	(3,293,741)	(2,354,247)	(939,494)
	Taxable Net Operating Income	21,605,401	12,055,604	9,549,797
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	7,561,890	4,219,461	3,342,429
G-DTE	Deferred FIT	2,903,823	2,152,404	751,419
99	411400 Amortized Investment Tax Credit	(35,436)	(21,933)	(13,503)
	Total FIT/Deferred FIT & ITC	10,430,277	6,349,932	4,080,345
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ITEMS	G-SCM-12E
For Twelve Months Ended September 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	12,866,025	6,213,670	19,079,695	8,621,317	4,472,672	13,093,989	4,244,708	1,740,998	5,985,706
12	997001	Contributions In Aid of Construction	0	199,149	199,149	0	135,252	135,252	0	63,897	63,897
2	997002	Injuries and Damages	0	(320,000)	(320,000)	0	(212,202)	(212,202)	0	(107,798)	(107,798)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	344,481	344,481	0	248,664	248,664	0	95,817	95,817
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	3,309,415	0	3,309,415	2,482,958	0	2,482,958	826,457	0	826,457
4	997015	Airplane Lease Payments	0	114,755	114,755	0	82,836	82,836	0	31,919	31,919
12	997016	Redemption Expense Amortization	0	356,672	356,672	0	242,234	242,234	0	114,438	114,438
4	997020	FAS87 Current Pension Accrual	0	467,039	467,039	0	337,132	337,132	0	129,907	129,907
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	10,762	0	10,762	10,762	0	10,762	0	0	0
12	997032	Interest Rate Swaps	0	126,289	126,289	0	85,769	85,769	0	40,520	40,520
4	997033	DSM Tariff Rider	(567,747)	0	(567,747)	150,701	0	150,701	(718,448)	0	(718,448)
12	997048	AFUDC	0	(320,251)	(320,251)	0	(217,498)	(217,498)	0	(102,753)	(102,753)
11	997049	Tax Depreciation	0	(28,180,377)	(28,180,377)	0	(19,185,201)	(19,185,201)	0	(8,995,176)	(8,995,176)
1	997055	Deferred Gas Exchange	0	(1,250,030)	(1,250,030)	0	(878,396)	(878,396)	0	(371,634)	(371,634)
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	(9,355)	0	(9,355)	(9,355)	0	(9,355)	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,522,541	1,522,541	0	1,036,546	1,036,546	0	485,995	485,995
4	997081	Deferred Compensation	0	196,755	196,755	0	142,028	142,028	0	54,727	54,727
4	997082	Meal Disallowances	0	109,083	109,083	0	78,742	78,742	0	30,341	30,341
4	997083	Paid Time Off	0	101,997	101,997	0	73,627	73,627	0	28,370	28,370
2	997084	Customer Uncollectibles	0	(79,675)	(79,675)	0	(52,835)	(52,835)	0	(26,840)	(26,840)
99	997098	Provision for Rate Refund	1,495,061	0	1,495,061	0	0	0	1,495,061	0	1,495,061
		TOTAL SCHEDULE M ADJUSTMENTS	17,104,161	(20,397,902)	(3,293,741)	11,256,383	(13,610,630)	(2,354,247)	5,847,778	(6,787,272)	(939,494)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
G-ALL	2	Number of Customers	100.000%	66.313%	33.687%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	69.035%	30.965%
G-ALL	11	Book Depreciation	100.000%	68.080%	31.920%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.915%	32.085%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS	
For Twelve Months Ended September 30, 2014 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	4,572,591	3,051,107	1,521,484
99	410100	Deferred Federal Income Tax Exp	(1,707,365)	(925,547)	(781,818)
		SUBTOTAL	2,865,226	2,125,560	739,666
14	411100	Deferred Federal Income Tax Expense - Allocated	35,323	23,570	11,753
99	411100	Deferred Federal Income Tax Exp	3,274	3,274	0
		SUBTOTAL	38,597	26,844	11,753
		Total Deferred Federal Income Tax Expense	2,903,823	2,152,404	751,419

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.726%	33.274%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended September 30, 2014
 Ending Balance Basis

Report ID:
G-OTX-12E

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	307,026	307,026	0	215,747	215,747	0	91,279	91,279
		TOTAL UNDERGROUND STORAGE TAX	0	307,026	307,026	0	215,747	215,747	0	91,279	91,279
		DISTRIBUTION									
99	408110	State Excise Tax	6,376,436	0	6,376,436	6,376,436	0	6,376,436	0	0	0
99	408120	Municipal Occupation & License Tax	7,527,662	0	7,527,662	6,182,621	0	6,182,621	1,345,041	0	1,345,041
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	3,723,039	0	3,723,039	2,394,887	0	2,394,887	1,328,152	0	1,328,152
99	409100	State Income Tax	174,868	0	174,868	0	0	0	174,868	0	174,868
		TOTAL DISTRIBUTION TAX	17,802,005	0	17,802,005	14,953,944	0	14,953,944	2,848,061	0	2,848,061
		TOTAL TAXES OTHER THAN FIT	17,802,005	307,026	18,109,031	14,953,944	215,747	15,169,691	2,848,061	91,279	2,939,340

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
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RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-12E
For Twelve Months Ended September 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,203,631	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	14,720,951	14,732,410	0	10,626,319	10,626,319	11,459	4,094,632	4,106,091
		TOTAL INTANGIBLE PLANT	1,215,090	16,432,243	17,647,333	1,022,594	11,861,615	12,884,209	192,496	4,570,628	4,763,124
		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	1,566,380	1,566,380	0	1,100,695	1,100,695	0	465,685	465,685
1	352XXX	Wells	0	18,506,555	18,506,555	0	13,004,556	13,004,556	0	5,501,999	5,501,999
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	11,693,603	11,693,603	0	8,217,095	8,217,095	0	3,476,508	3,476,508
1	355000	Measuring & Regulating Equipment	0	360,648	360,648	0	253,427	253,427	0	107,221	107,221
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,681,752	1,681,752	0	1,181,767	1,181,767	0	499,985	499,985
		TOTAL UNDERGROUND STORAGE PLANT	0	35,723,933	35,723,933	0	25,103,207	25,103,207	0	10,620,726	10,620,726
		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	21,450	828,166	539,668	14,808	554,476	267,048	6,642	273,690
6	376000	Mains	258,071,562	2,512,521	260,584,083	170,644,416	1,734,519	172,378,935	87,427,146	778,002	88,205,148
6	378000	Measuring & Reg Station Equip-General	5,296,165	119,749	5,415,914	3,209,571	82,669	3,292,240	2,086,594	37,080	2,123,674
6	379000	Measuring & Reg Station Equip-City Gate	6,206,995	0	6,206,995	1,900,012	0	1,900,012	4,306,983	0	4,306,983
6	380000	Services	172,353,189	0	172,353,189	118,246,859	0	118,246,859	54,106,330	0	54,106,330
6	381000	Meters	67,177,428	0	67,177,428	44,964,487	0	44,964,487	22,212,941	0	22,212,941
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	3,251,667	0	3,251,667	2,542,949	0	2,542,949	708,718	0	708,718
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	513,425,055	2,653,720	516,078,775	342,221,490	1,831,996	344,053,486	171,203,565	821,724	172,025,289
		GENERAL PLANT									
4	389XXX	Land & Land Rights	671,090	853,934	1,525,024	577,703	616,412	1,194,115	93,387	237,522	330,909
4	390XXX	Structures & Improvements	4,930,983	18,178,726	23,109,709	3,716,350	13,122,313	16,838,663	1,214,633	5,056,413	6,271,046
4	391XXX	Office Furniture & Equipment	23,726	10,503,797	10,527,523	8,237	7,582,166	7,590,403	15,489	2,921,631	2,937,120
4	392XXX	Transportation Equipment	8,538,697	1,947,927	10,486,624	6,480,677	1,406,111	7,886,788	2,058,020	541,816	2,599,836
4	393000	Stores Equipment	152,701	511,498	664,199	114,607	369,225	483,832	38,094	142,273	180,367
4	394000	Tools, Shop & Garage Equipment	2,642,056	3,801,070	6,443,126	2,038,698	2,743,802	4,782,500	603,358	1,057,268	1,660,626

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended September 30, 2014
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

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

Ref/Basis	Account	Description	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	3,623,595	1,105,962	4,729,557	2,695,717	798,339	3,494,056	927,878	307,623	1,235,501
4	397XXX	Communications Equipment	2,230,921	8,418,932	10,649,853	809,424	6,077,206	6,886,630	1,421,497	2,341,726	3,763,223
4	398000	Miscellaneous Equipment	1,065	118,105	119,170	1,065	85,254	86,319	0	32,851	32,851
		TOTAL GENERAL PLANT	22,877,665	45,723,079	68,600,744	16,489,864	33,005,204	49,495,068	6,387,801	12,717,875	19,105,676
		TOTAL PLANT IN SERVICE	537,517,810	100,532,975	638,050,785	359,733,948	71,802,022	431,535,970	177,783,862	28,730,953	206,514,815
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,341,369)	(13,341,369)	0	(9,374,980)	(9,374,980)	0	(3,966,389)	(3,966,389)
G-ADEP		Distribution Plant	(173,431,370)	(1,488,755)	(174,920,125)	(115,117,703)	(1,027,762)	(116,145,465)	(58,313,667)	(460,993)	(58,774,660)
G-ADEP		General Plant	(6,701,358)	(13,500,367)	(20,201,725)	(4,211,189)	(9,745,239)	(13,956,428)	(2,490,169)	(3,755,128)	(6,245,297)
		TOTAL ACCUMULATED DEPRECIATION	(180,132,728)	(28,330,491)	(208,463,219)	(119,328,892)	(20,147,981)	(139,476,873)	(60,803,836)	(8,182,510)	(68,986,346)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(160,561)	(128,418)	(288,979)	(110,489)	(92,698)	(203,187)	(50,072)	(35,720)	(85,792)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(6,836,103)	(6,836,103)	0	(4,934,642)	(4,934,642)	0	(1,901,461)	(1,901,461)
G-AAMT		Underground Storage	0	(239,802)	(239,802)	0	(168,509)	(168,509)	0	(71,293)	(71,293)
G-AAMT		General Plant - 390200, 396200	(4,612)	(41,525)	(46,137)	(3,643)	(29,975)	(33,618)	(969)	(11,550)	(12,519)
		TOTAL ACCUMULATED AMORTIZATION	(165,173)	(7,245,848)	(7,411,021)	(114,132)	(5,225,824)	(5,339,956)	(51,041)	(2,020,024)	(2,071,065)
		TOTAL ACCUMULATED DEPR/AMORT	(180,297,901)	(35,576,339)	(215,874,240)	(119,443,024)	(25,373,805)	(144,816,829)	(60,854,877)	(10,202,534)	(71,057,411)
		NET GAS UTILITY PLANT before DFIT	357,219,909	64,956,636	422,176,545	240,290,924	46,428,217	286,719,141	116,928,985	18,528,419	135,457,404
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(74,874,861)	(74,874,861)	0	(50,851,262)	(50,851,262)	0	(24,023,599)	(24,023,599)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(19,395,881)	(19,395,881)	0	(13,982,611)	(13,982,611)	0	(5,413,270)	(5,413,270)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(108,306)	(108,306)	0	(78,181)	(78,181)	0	(30,125)	(30,125)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,043,335)	(1,043,335)	0	(708,581)	(708,581)	0	(334,754)	(334,754)
		TOTAL ACCUMULATED DFIT	0	(95,422,383)	(95,422,383)	0	(65,620,635)	(65,620,635)	0	(29,801,748)	(29,801,748)
		NET GAS UTILITY PLANT	357,219,909	(30,465,747)	326,754,162	240,290,924	(19,192,418)	221,098,506	116,928,985	(11,273,329)	105,655,656

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%	69.035%	30.965%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.915%	32.085%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended September 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
G-PLT NET GAS PLANT IN SERVICE	357,219,909	(30,465,747)	326,754,162	240,290,924	(19,192,418)	221,098,506	116,928,985	(11,273,329)	105,655,656	
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	29,874,204	29,874,204	0	20,992,603	20,992,603	0	8,881,601	8,881,601	
4 252000 Customer Advances	(77,864)	(54)	(77,918)	(11,804)	(39)	(11,843)	(66,060)	(15)	(66,075)	
99 235199 Customer Deposits	(513,994)	0	(513,994)	(513,994)	0	(513,994)	0	0	0	
C-WKC Working Capital	0	1,374,134	1,374,134	0	0	0	0	1,374,134	1,374,134	
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0	
TOTAL OTHER ADJUSTMENTS	(591,858)	36,979,348	36,387,490	(525,798)	25,019,783	24,493,985	(66,060)	11,959,565	11,893,505	
NET RATE BASE	356,628,051	6,513,601	363,141,652	239,765,126	5,827,365	245,592,491	116,862,925	686,236	117,549,161	

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-12E
For Twelve Months Ended September 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	7,754,754	7,754,754											
	Hydro (ED-AN)	8,178,023	8,178,023											
	Other (ED-AN)	9,340,673	9,340,673											
	Total Electric Production	25,273,450	25,273,450											
Electric Transmission														
	ED-AN	10,289,553	10,289,553											
	Total Electric Transmission	10,289,553	10,289,553											
Electric Distribution														
	ED-AN	187	187											
	ED-ID	14,295,251	14,295,251											
	ED-WA	23,453,114	23,453,114											
	Total Electric Distribution	37,748,552	37,748,552											
Gas Underground Storage														
1	GD-AN	557,647	557,647			557,647	557,647		391,859	391,859		165,788	165,788	
	GD-OR	113,714		113,714										
	Total Gas Underground Storage	671,361	557,647	113,714		557,647	557,647		391,859	391,859		165,788	165,788	
Gas Distribution														
6	GD-AN	62,932	62,932			62,932	62,932		43,445	43,445		19,487	19,487	
	GD-ID	4,133,153	4,133,153		4,133,153	4,133,153	4,133,153				4,133,153		4,133,153	
	GD-WA	8,342,145	8,342,145		8,342,145	8,342,145	8,342,145	8,342,145		8,342,145				
	GD-OR	4,537,709		4,537,709										
	Total Gas Distribution	17,075,939	12,538,230	4,537,709	12,475,298	62,932	12,538,230	8,342,145	43,445	8,385,590	4,133,153	19,487	4,152,640	
General Plant														
	ED-AN	2,647,619	2,647,619											
	ED-ID	152,238	152,238											
	ED-WA	970,887	970,887											
7,4	CD-AA	14,226,965	10,142,403	2,820,069	1,264,493	2,820,069	2,820,069		2,035,667	2,035,667		784,402	784,402	
9,4	CD-AN	708,942	557,519	151,423		151,423	151,423		109,305	109,305		42,118	42,118	
9	CD-ID	267,678	210,505	57,173		57,173	57,173				57,173		57,173	
9	CD-WA	169,378	133,201	36,177		36,177	36,177	36,177		36,177				
8,4	GD-AA	180,702	124,200	56,502		124,200	124,200		89,654	89,654		34,546	34,546	
4	GD-AN	33,664	33,664			33,664	33,664		24,300	24,300		9,364	9,364	
	GD-ID	48,032	48,032			48,032	48,032				48,032		48,032	
	GD-WA	218,711	218,711			218,711	218,711	218,711		218,711				
	GD-OR	247,651		247,651										
	Total General Plant	19,872,467	14,814,372	3,489,449	1,568,646	360,093	3,129,356	3,489,449	254,888	2,258,926	2,513,814	105,205	870,430	975,635
	Total Depreciation Expense	110,931,322	88,125,927	16,585,326	6,220,069	12,835,391	3,749,935	16,585,326	8,597,033	2,694,230	11,291,263	4,238,358	1,055,705	5,294,063

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 11-11-2014 9:38 AM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended September 30, 2014	
Ending Balance 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	69.035%	30.965%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended September 30, 2014	
Ending Balance 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		
Production/Transmission															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	152,796	152,796												
Total Production/Transmission		1,071,196	1,071,196												
Distribution															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	2,844	2,844												
Total Distribution		26,997	26,997												
General Plant - 303000															
7,4	CD-AA	387,800	276,463	76,869	34,468		76,869	76,869		55,488	55,488		21,381	21,381	
9,4	CD-AN	9,729	7,651	2,078			2,078	2,078		1,500	1,500		578	578	
	GD-ID	4,058		4,058			4,058	4,058				4,058		4,058	
	GD-WA	24,284		24,284			24,284	24,284	24,284		24,284				
	GD-OR	7,940			7,940										
Total General Plant - 303000		433,811	284,114	107,289	42,408		28,342	78,947	107,289	24,284	56,988	81,272	4,058	21,959	26,017
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	10,446,084	7,447,013	2,070,623	928,448		2,070,623	2,070,623		1,494,679	1,494,679		575,944	575,944	
9,4	CD-AN	10,182	8,007	2,175			2,175	2,175		1,570	1,570		605	605	
9,4	CD-ID	10,730	8,438	2,292			2,292	2,292				2,292		2,292	
	ED-AN	187,674	187,674												
	ED-ID	4,747	4,747												
	ED-WA	693,249	693,249												
8,4	GD-AA	442,683		304,265	138,418		304,265	304,265		219,634	219,634		84,631	84,631	
4	GD-AN	1,777		1,777			1,777	1,777		1,283	1,283		494	494	
	GD-OR	250			250										
Total Miscellaneous IT Intangible Plant - 3031XX		11,797,376	8,349,128	2,381,132	1,067,116		2,292	2,378,840	2,381,132		1,717,166	1,717,166	2,292	661,674	663,966
Gas Underground Storage															
1	GD-AN	228		228			228	228		160	160		68	68	
Total Gas Underground Storage		228		228			228	228		160	160		68	68	
General Plant - 390200, 396200															
7,4	CD-AA	28,856	20,571	5,720	2,565		5,720	5,720		4,129	4,129		1,591	1,591	
4	ED-AN	9,697	9,697												
	GD-OR	3,139			3,139										
Total General Plant- 390200, 396200		41,692	30,268	5,720	5,704		5,720	5,720		4,129	4,129		1,591	1,591	
Total Amortization Expense		13,371,300	9,761,703	2,494,369	1,115,228		30,634	2,463,735	2,494,369	24,284	1,778,443	1,802,727	6,350	685,292	691,642

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 Ratio	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-12E
For Twelve Months Ended September 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(289,628,567)	(289,628,567)												
Hydro (ED-AN)	(128,793,999)	(128,793,999)												
Other (ED-AN)	(91,365,203)	(91,365,203)												
Total Electric Production	(509,787,769)	(509,787,769)												
Electric Transmission														
ED-AN	(192,445,360)	(192,445,360)												
Total Electric Transmission	(192,445,360)	(192,445,360)												
Electric Distribution														
ED-AN	406	406												
ED-ID	(161,060,646)	(161,060,646)												
ED-WA	(257,684,173)	(257,684,173)												
Total Electric Distribution	(418,744,413)	(418,744,413)												
Gas Underground Storage														
1 GD-AN	(13,341,369)		(13,341,369)			(13,341,369)	(13,341,369)		(9,374,980)	(9,374,980)		(3,966,389)	(3,966,389)	
GD-OR	(600,107)			(600,107)										
Total Gas Underground Storage	(13,941,476)		(13,341,369)	(600,107)		(13,341,369)	(13,341,369)		(9,374,980)	(9,374,980)		(3,966,389)	(3,966,389)	
Gas Distribution														
6 GD-AN	(1,488,755)		(1,488,755)			(1,488,755)	(1,488,755)		(1,027,762)	(1,027,762)		(460,993)	(460,993)	
GD-ID	(58,313,667)		(58,313,667)		(58,313,667)	(58,313,667)	(58,313,667)				(58,313,667)		(58,313,667)	
GD-WA	(115,117,703)		(115,117,703)		(115,117,703)	(115,117,703)	(115,117,703)	(115,117,703)						
GD-OR	(91,375,786)			(91,375,786)										
Total Gas Distribution	(266,295,911)		(174,920,125)	(91,375,786)		(173,431,370)	(1,488,755)	(174,920,125)	(115,117,703)	(1,027,762)	(116,145,465)	(58,313,667)	(460,993)	(58,774,660)
General Plant														
ED-AN	(38,443,903)	(38,443,903)												
ED-ID	(6,782,963)	(6,782,963)												
ED-WA	(14,575,217)	(14,575,217)												
7,4 CD-AA	(41,534,508)	(29,609,950)	(8,232,971)	(3,691,587)		(8,232,971)	(8,232,971)		(5,942,970)	(5,942,970)		(2,290,001)	(2,290,001)	
9,4 CD-AN	(11,287,514)	(8,876,614)	(2,410,900)			(2,410,900)	(2,410,900)		(1,740,308)	(1,740,308)		(670,592)	(670,592)	
9 CD-ID	(5,076,006)	(3,991,822)	(1,084,184)		(1,084,184)	(1,084,184)	(1,084,184)				(1,084,184)		(1,084,184)	
9 CD-WA	(2,398,459)	(1,886,172)	(512,287)		(512,287)	(512,287)	(512,287)	(512,287)			(512,287)			
8,4 GD-AA	(1,616,157)		(1,110,817)	(505,340)		(1,110,817)	(1,110,817)		(801,843)	(801,843)		(308,974)	(308,974)	
4 GD-AN	(1,745,679)		(1,745,679)			(1,745,679)	(1,745,679)		(1,260,118)	(1,260,118)		(485,561)	(485,561)	
GD-ID	(1,405,985)		(1,405,985)		(1,405,985)	(1,405,985)	(1,405,985)				(1,405,985)		(1,405,985)	
GD-WA	(3,698,902)		(3,698,902)		(3,698,902)	(3,698,902)	(3,698,902)	(3,698,902)			(3,698,902)			
GD-OR	(4,135,803)			(4,135,803)										
Total General Plant	(132,701,096)	(104,166,641)	(20,201,725)	(8,332,730)		(6,701,358)	(13,500,367)	(20,201,725)	(4,211,189)	(9,745,239)	(13,956,428)	(2,490,169)	(3,755,128)	(6,245,297)
Total Accumulated Depreciation	(1,533,916,025)	(1,225,144,183)	(208,463,219)	(100,308,623)		(180,132,728)	(28,330,491)	(208,463,219)	(119,328,892)	(20,147,981)	(139,476,873)	(60,803,836)	(8,182,510)	(68,986,346)

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended September 30, 2014	
Ending Balance 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	69.035%	30.965%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended September 30, 2014	
Ending Balance 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		
Production/Transmission															
Franchises (302000)	ED-AN	(8,074,953)	(8,074,953)												
Misc Intangible Plt (303000)	ED-AN	(831,374)	(831,374)												
Total Production/Transmission		(8,906,327)	(8,906,327)												
Distribution															
Franchises (302000)	ED-WA	(115,044)	(115,044)												
Misc Intangible Plt (303000)	ED-WA	(27,321)	(27,321)												
Total Distribution		(142,365)	(142,365)												
General Plant - 303000															
7,4	CD-AA	(577,651)	(411,807)	(114,502)	(51,342)		(114,502)	(114,502)	(82,653)	(82,653)		(31,849)	(31,849)		
9,4	CD-AN	(65,149)	(51,233)	(13,916)			(13,916)	(13,916)	(10,045)	(10,045)		(3,871)	(3,871)		
	GD-ID	(50,072)		(50,072)			(50,072)				(50,072)		(50,072)		
	GD-WA	(110,489)		(110,489)			(110,489)		(110,489)	(110,489)					
	GD-OR	(62,464)			(62,464)										
Total General Plant - 303000		(865,825)	(463,040)	(288,979)	(113,806)		(160,561)	(128,418)	(288,979)	(110,489)	(92,698)	(203,187)	(50,072)	(35,720)	(85,792)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(29,011,305)	(20,682,159)	(5,750,621)	(2,578,525)		(5,750,621)	(5,750,621)	(4,151,086)	(4,151,086)		(1,599,535)	(1,599,535)		
9,4	CD-AN	(13,976)	(10,991)	(2,985)			(2,985)	(2,985)	(2,155)	(2,155)		(830)	(830)		
9	CD-ID	(15,646)	(12,304)	(3,342)			(3,342)	(3,342)			(3,342)		(3,342)		
	ED-AN	(591,066)	(591,066)												
	ED-ID	(12,052)	(12,052)												
	ED-WA	(1,478,431)	(1,478,431)												
8,4	GD-AA	(1,558,993)		(1,071,527)	(487,466)		(1,071,527)	(1,071,527)	(773,482)	(773,482)		(298,045)	(298,045)		
4	GD-AN	(10,970)		(10,970)			(10,970)	(10,970)	(7,919)	(7,919)		(3,051)	(3,051)		
	GD-OR	(1,172)			(1,172)										
Total Miscellaneous IT Intangible Plant - 3031XX		(32,693,611)	(22,787,003)	(6,839,445)	(3,067,163)		(6,836,103)	(6,839,445)	(4,934,642)	(4,934,642)		(1,901,461)	(1,904,803)		
Gas Underground Storage															
1	GD-AN	(239,802)		(239,802)			(239,802)	(239,802)	(168,509)	(168,509)		(71,293)	(71,293)		
Total Gas Underground Storage		(239,802)		(239,802)			(239,802)	(239,802)	(168,509)	(168,509)		(71,293)	(71,293)		
General Plant - 390200, 396200															
7,4	CD-AA	(209,491)	(149,346)	(41,525)	(18,620)		(41,525)	(41,525)	(29,975)	(29,975)		(11,550)	(11,550)		
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	(61,464)	(61,464)												
	ED-WA	(110,678)	(110,678)												
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)	(1,863)					
	GD-OR	(49,489)			(49,489)										
Total General Plant - 390200, 396200		(445,854)	(331,608)	(46,137)	(68,109)		(4,612)	(41,525)	(46,137)	(3,643)	(29,975)	(33,618)	(969)	(11,550)	(12,519)
Total Accumulated Amortization		(43,293,784)	(32,630,343)	(7,414,363)	(3,249,078)		(165,173)	(7,245,848)	(7,414,363)	(114,132)	(5,225,824)	(5,339,956)	(51,041)	(2,020,024)	(2,074,407)

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

RESULTS OF OPERATIONS		Report ID:	
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-12E	
For Twelve Months Ended September 30, 2014			
Ending Balance 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-12E
For Twelve Months Ended September 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	704,242	0	0	0	0	0	0	0	0	704,242	0	704,242
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,986,889	0	0	2,842,253	2,842,253	0	0	790,281	790,281	0	354,355	354,355
9		CD-WA / ID / AN	1,205,951	370,172	343,838	234,362	948,372	100,539	93,387	63,653	257,579	0	0	0
		TOTAL ACCOUNT	6,772,910	383,783	706,117	3,099,389	4,189,289	577,703	93,387	853,934	1,525,024	704,242	354,355	1,058,597
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,787,945	930,516	2,139,165	3,718,264	6,787,945	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,231,901	0	0	0	0	2,231,901	0	0	2,231,901	0	0	0
99		GD-OR / AS	3,710,656	0	0	0	0	0	0	0	0	3,710,656	0	3,710,656
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	81,839,094	0	0	58,343,090	58,343,090	0	0	16,222,145	16,222,145	0	7,273,859	7,273,859
9		CD-WA / ID / AN	21,797,192	5,465,543	4,472,116	7,203,870	17,141,529	1,484,449	1,214,633	1,956,581	4,655,663	0	0	0
		TOTAL ACCOUNT	116,366,788	6,396,059	6,611,281	69,265,224	82,272,564	3,716,350	1,214,633	18,178,726	23,109,709	3,710,656	7,273,859	10,984,515
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,210,229	3,158,536	14,649	6,037,044	9,210,229	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	614,887	0	0	0	0	0	0	422,624	422,624	0	192,263	192,263
7		CD-AA	50,725,447	0	0	36,162,171	36,162,171	0	0	10,054,798	10,054,798	0	4,508,478	4,508,478
9		CD-WA / ID / AN	203,433	30,327	57,027	72,627	159,981	8,237	15,489	19,726	43,452	0	0	0
		TOTAL ACCOUNT	60,760,646	3,188,863	71,676	42,271,842	45,532,381	8,237	15,489	10,503,798	10,527,524	0	4,700,741	4,700,741
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	28,545,654	13,834,810	4,785,216	9,925,628	28,545,654	0	0	0	0	0	0	0
99		GD-WA / ID / AN	9,191,580	0	0	0	0	6,053,525	1,816,971	1,321,084	9,191,580	0	0	0
99		GD-OR / AS	2,881,107	0	0	0	0	0	0	0	0	2,881,107	0	2,881,107
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	566,854	0	0	404,110	404,110	0	0	112,362	112,362	0	50,382	50,382
9		CD-WA / ID / AN	5,537,165	1,572,718	887,513	1,894,251	4,354,482	427,152	241,050	514,481	1,182,683	0	0	0
		TOTAL ACCOUNT	46,722,360	15,407,528	5,672,729	12,223,989	33,304,246	6,480,677	2,058,021	1,947,927	10,486,625	2,881,107	50,382	2,931,489

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	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	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	2,715,144	111,692	140,255	1,883,269	2,135,216	30,336	38,094	511,498	579,928	0	0	0
		TOTAL ACCOUNT	3,251,971	122,431	155,000	2,253,114	2,530,545	114,607	38,094	511,498	664,199	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,043,107	1,016,309	315,599	1,711,199	3,043,107	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	859,599	0	0	0	0	0	0	0	0	859,599	0	859,599
8		GD-AA	2,179,042	0	0	0	0	0	0	1,497,699	1,497,699	0	681,343	681,343
7		CD-AA	9,393,628	0	0	6,696,717	6,696,717	0	0	1,862,005	1,862,005	0	834,906	834,906
9		CD-WA / ID / AN	1,266,873	22,794	764,648	208,840	996,282	6,191	207,679	56,721	270,591	0	0	0
		TOTAL ACCOUNT	19,555,079	1,039,103	1,080,247	8,616,756	10,736,106	2,038,698	603,357	3,801,070	6,443,125	859,599	1,516,249	2,375,848
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	808,338	236,140	58,744	513,454	808,338	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	1,710,937	241,300	60,391	844,671	1,146,362	47,387	15,444	283,129	345,960	136,412	82,203	218,615

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	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	4,273,599	0	0	0	0	2,625,908	817,197	830,494	4,273,599	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	41,056,362	16,402,083	10,448,571	9,383,074	36,233,728	2,695,717	927,878	1,105,962	4,729,557	43,834	49,243	93,077
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	56,291,395	10,755,348	3,958,444	41,577,603	56,291,395	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,347,149	0	0	0	0	698,036	555,694	93,419	1,347,149	0	0	0
99		GD-OR / AS	1,218,968	0	0	0	0	0	0	0	0	1,218,968	0	1,218,968
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	30,028,646	0	0	21,407,422	21,407,422	0	0	5,952,278	5,952,278	0	2,668,946	2,668,946
9		CD-WA / ID / AN	12,491,051	410,113	3,187,772	6,225,203	9,823,088	111,387	865,803	1,690,773	2,667,963	0	0	0
		TOTAL ACCOUNT	102,370,141	11,165,461	7,146,216	69,210,228	87,521,905	809,423	1,421,497	8,418,932	10,649,852	1,218,968	2,979,416	4,198,384
	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	590,449	0	0	420,931	420,931	0	0	117,039	117,039	0	52,479	52,479
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	683,692	3,921	2,299	503,456	509,676	1,065	0	118,105	119,170	2,367	52,479	54,846
		TOTAL GENERAL PLANT	399,250,886	54,350,532	31,954,527	217,671,743	303,976,802	16,489,864	6,387,800	45,723,081	68,600,745	9,614,412	17,058,927	26,673,339

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended September 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** ***** GAS NORTH ***** ***** OREGON GAS*****

Ref/Basis	Account	Description	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	6,280,937	5,121,624	23,524	1,135,789	6,280,937	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	2,322,208	0	0	0	0	0	0	1,596,100	1,596,100	0	726,108	726,108
7		CD-AA	61,294,532	0	0	43,696,872	43,696,872	0	0	12,149,802	12,149,802	0	5,447,858	5,447,858
9		CD-WA / ID / AN	104,536	0	42,189	40,019	82,208	0	11,459	10,869	22,328	0	0	0
		TOTAL ACCOUNT	70,002,213	5,121,624	65,713	44,872,680	50,060,017	0	11,459	13,756,771	13,768,230	0	6,173,966	6,173,966
	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	4,806,038	0	0	3,426,224	3,426,224	0	0	952,653	952,653	0	427,161	427,161
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,831,183	0	0	3,438,612	3,438,612	0	0	964,179	964,179	1,231	427,161	428,392
		TOTAL	92,365,947	5,274,803	65,713	61,600,875	66,941,391	1,022,594	192,496	16,432,243	17,647,333	427,354	7,349,869	7,777,223

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended September 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	Deferred FIT - Common Plant (For Report APL)				
7	282900 CD-AA	(95,687,514)	(68,215,629)	(18,967,179)	(8,504,706)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(2,007,126)	(1,578,424)	(428,702)	0
7	283750 CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
	Total	<u>(98,241,035)</u>	<u>(70,183,578)</u>	<u>(19,504,187)</u>	<u>(8,553,270)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended September 30, 2014
Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP	1,427,412	762,206		2,189,618		762,206			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,352,882	722,409		2,075,291		722,409			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	15,588,410	7,116,109	2,214,832	24,919,351		5,742,183		1,373,926	2,214,832
1	154300 PLANT MATERIALS & OPER SUP-CS2	568,626	303,633		872,259		303,633			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,608,399	858,849		2,467,248		858,849			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	2,605	1,190	370	4,165		960		230	370
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	0	0	0	0		0		0	0
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	(250)	(114)	(36)	(400)		(92)		(22)	(36)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	13,565,630			13,565,630	13,565,630		0		
TOTAL		34,113,714	9,764,282	2,215,166	46,093,162	13,565,630	8,390,148	0	1,374,134	2,215,166

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						