RESULTS OF OPERATIONS	Report ID:	
GAS RATE OF RETURN	G-ROR-12E	
For Month Ended October 31, 2014		
Average of Monthly Averages Basis		
Ref/Basis Account Description		;

Average or ivid	Drittily Averages basis			
Ref/Basis Acc	ount Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)			
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)			
G-APL	Gas Net Adjusted Rate Base			
	RATE OF RETURN			

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.

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	S OF OPER		Report ID:		
For Month	Ended Octo	PERCENTAGES bber 31, 2014 Averages Basis	G-ROR-12E		
Basis	Ref	Description	Based on Data from:	System	Washington
1	Input	System Contract Demand	01-01-2010 thru 12-31-2012		
2	Input	Number of Customers Percent	10-01-2014 thru 10-31-2014		
3	G-OPS	Direct Distribution Operating Expense Percent	10-01-2014 thru 10-31-2014		

Jurisdictional 4-Factor Ratio

Total Percentage

Total Percentage

Direct Labor

Percentage

Percent

Percent

Total Direct Plant Percentage

Direct O & M Accounts 798 - 894 Direct O & M Accounts 901 - 935

Amount: Accounts 798 - 894 Amount: Accounts 901 - 935

Total Number of Customers

Total Four Factor Allocators

Actual Therms Purchased

Elec/Gas North/Oregon 4-Factor

Input

Input

Input

6

AVISTA UTILITIES

System	Washington	Idaho_
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01-01-2013 thru 12-31-2013

01-01-2013 thru 12-31-2013

RESULTS OF OP		Report ID:
	ON PERCENTAGES	G-ROR-12E
For Month Ended O	·	
Average of Month	lly Averages Basis	
	Direct O & M Accts 500 - 894	
	Direct O & M Accts 901 - 935	
	Direct O & M Accts 901 - 905 Utility 9 Only	
	Adjustments	
	Total	
	Percentage	
	Direct Labor Accts 500 - 894	
	Direct Labor Accts 901 - 935	
	Direct Labor Accts 901 - 905 Utility 9 Only	
	Total	
	Percentage	
	Number of Customers at	
	Percentage	
	Net Direct Plant	
	Percentage	
	Total Percentages	
7	Average (CD AA)	
Input	Gas North/Oregon 4-Factor Direct O & M Accts 580 - 894	01-01-2013 thru 12-31-2013
	Direct O & M Accts 901 - 935	
	Direct O & M Accts 901 - 905 Utility 9 Only	
	Total	
	Percentage	
	r ercentage	
	Direct Labor Accts 580 - 894	
	Direct Labor Accts 901 - 935	
	Direct Labor Accts 901 - 905 Utility 9 Only	
	Total	
	Percentage	
	reformage	

Number of Customers at

Percentage

Net Direct Plant Percentage

AVISTA UTILITIES

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	TS OF OPER		Report ID:	AVISTA UTILITIES
		PERCENTAGES	G-ROR-12E	
	th Ended Octo	Nerages Basis		
Average	e or ivioriting /	rverages basis		
		Total Percentages		
8		Average (GD AA)		
· ·		o.ago (O2 / L.)		
	Input	Elec/Gas North 4-Factor	01-01-2013 thru 12-31-2013	
		Direct O & M Accts 580 - 894		
		Direct O & M Accts 901 - 935		
		Adjustments		
		Total		
		Percentage		
		ŭ		
		Direct Labor Accts 580 - 894		
		Direct Labor Accts 901 - 935		
		Total		
		Percentage		
		Number of Customers at		
		Percentage		
		Net Direct Plant		
		Percentage		
		Total Percentages		
9		Average (CD AN/ID/WA)		
JP		Gas North/Oregon JP Factor %	01-01-2013 thru 12-31-2013	
JF		Gas North/Oregon 3F 1 actor 76	01-01-2013 tilld 12-31-2013	
		Actual Annual Throughput	01-01-2013 thru 12-31-2013	
10		Percent	01 01 2010 tilla 12 01 2010	
		Book Depreciation	10-01-2014 thru 10-31-2014	
11		Percent		
		Net Gas Plant (before DFIT) - AMA	09-01-2014 thru 10-31-2014	
12		Percent		
	G-PLT	Net Gas General Plant - AMA	09-01-2014 thru 10-31-2014	
13		Percent		

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RESULTS OF OPERATIONS			Report ID:	AVISTA UTILITIES
GAS AL	LOCATION	PERCENTAGES	G-ROR-12E	
For Month Ended October 31, 2014				
Average	e of Monthly	Averages Basis		
14		Net Allocated Schedule M's - AMA Percent	10-01-2014 thru 10-31-2014	
99	Input	Not Allocated		

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RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-ROR-12E
For Month Ended October 31, 2014	
Average of Monthly Averages Basis	

0,10 0. 2.		.,	O NON IZZ									
For Month Ended October 31, 2014												
Average of	f Monthly A	verages Basis		*******	* SYSTEM *****	*****	****** V	VASHINGTON ***	*****	*******	* IDAHO *******	******
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES										
		SALES OF GAS:										
99	480000	Residential										
99	4812XX	Commercial - Firm & Interruptible										
99	4813XX	Industrial-Firm										
99	481400	Interruptible										
99	484000	Interdepartmental Revenue										
99	499XXX	Unbilled Revenue										
		TOTAL SALES TO ULTIMATE CUS	STOMERS									
		OTHER OPERATING REVENUES:										
99	483XXX	Sales for Resale										
4	488000	Miscellaneous Service Revenues										
99	489300	Transportation For Others										
99	493000	Rent from Gas Property										
4	495XXX	Other Gas Revenues										
99	496100	Provision for Rate Refund										
		TOTAL OTHER OPERATING REVI	ENUES									
		TOTAL GAS REVENUES										
		PRODUCTION EXPENSES:										
G-804	804/805	City Gate Purchases										
99		Net Natural Gas Storage Transaction	ons									
99	811000	Gas Used for Products Extraction										
10	813000	Other Gas Expenses										
99	813010	Gas Technology Institute (GTI) Expe	enses									
		TOTAL PRODUCTION EXPENSES										
		UNDERGROUND STORAGE EXPE	ENSES:									
1	814000	Supervision & Engineering										
1	824000	Other Expenses										
1	837000	Other Equipment										
		TOTAL UNDERGROUND STORAG	SE OPER EX									
G-DEPX		Depreciation Expense-Underground	d Storage									
G-AMTX		Amortization Expense-Underground										
G-OTX		Taxes Other Than FIT										
		TOTAL UG STORAGE DEPR/AMR	T/NON-FIT									
		1 1 1 1 2 2 2 1 3 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1 0										
		TOTAL UNDERGROUND STORAG	SE EXPENSI									
			_									

RESULTS OF OPERATIONS	Report ID:	AVISTA UTILITIES								
GAS OPERATING STATEMENT	G-ROR-12E									
For Month Ended October 31, 2014										
Average of Monthly Averages Basis		******* SYSTEM ********		****** W	ASHINGTON **	*****	********	* IDAHO *******	*****	
Ref/Basis Account Description	_	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
-										

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RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-ROR-12E
For Month Ended October 31, 2014	
Average of Monthly Averages Basis	

Average of Monthly Averages Basis		*	*******	SYSTEM *****	*****	*********	ASHINGTON ***	*****	*******	* IDAHO ******	*****
		Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
T(O)/Daoio	710000111	DISTRIBUTION EXPENSES:	Bileet	rinocatea	Total	Billoot	rinocated	rotar	Bileot	riilooatea	rotar
		OPERATION									
3	870000	Supervision & Engineering									
3	871000	Distribution Load Dispatching									
3	874000	Mains & Services Expenses									
3	875000	Measuring & Reg Sta Exp-General									
3	876000	Measuring & Reg Sta Exp-Industrial									
3	877000	Measuring & Reg Sta Exp-City Gate									
3	878000	Meter & House Regulator Expenses									
3	879000	Customer Installation Expenses									
3	880000	Other Expenses									
3	881000	Rents									
		MAINTENANCE									
3	885000	Supervision & Engineering									
3	887000	Mains									
3	889000	Measuring & Reg Sta Exp-General									
3	890000	Measuring & Reg Sta Exp-Industrial									
3	891000	Measuring & Reg Sta Exp-City Gate									
3	892000	Services									
3	893000	Meters & House Regulators									
3	894000	Other Equipment TOTAL DISTRIBUTION OPERATING EXP									
		TOTAL DISTRIBUTION OPERATING EXP									
G-DEPX		Depreciation Expense-Distribution									
G-OTX		Taxes Other Than FIT									
0 017		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES									
		TOTAL DISTRIBUTION EXPENSES									
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision									
2	902000	Meter Reading Expenses									
G-903	903XXX	Customer Records & Collection Expenses									
2	904000	Uncollectible Accounts									
2	905000	Misc Customer Accounts									
		TOTAL CUSTOMER ACCOUNTS EXPENSES									
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908		Customer Assistance Expenses									
2	909000	Advertising									

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RESULTS OF OPERATIONS	Report ID:		A۷	/ISTA UTILI	ΓIES					
GAS OPERATING STATEMENT	G-ROR-12E									
For Month Ended October 31, 2014										
Average of Monthly Averages Basis		*******	SYSTEM *****	*****	****** W	ASHINGTON **	*****	*******	IDAHO *******	******
Ref/Basis Account Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2 910000 Misc Customer Service & Info Exp										
TOTAL CUSTOMER SERVICE & II	NFO EXP									

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-ROR-12E
For Month Ended October 31, 2014	
Average of Monthly Averages Basis	

Average of	Monthly A	verages Basis	*********	SYSTEM *****	*****	****** W	ASHINGTON ***	*****	********	* IDAHO *******	*****
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses									
2	913000	Advertising									
2	916000	Miscellaneous Sales Expenses									
		TOTAL SALES EXPENSES									
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries									
4	921000	Office Supplies & Expenses									
4	922000	Admin. Expenses Transferred - Credit									
4	923000	Outside Services Employed									
4	924000	Property Insurance Premium									
4		Injuries and Damages									
4		Employee Pensions and Benefits									
4	928000	Regulatory Commission Expenses									
4	930000	Miscellaneous General Expenses									
4	931000	Rents									
4	935000	Maintenance of General Plant									
		TOTAL ADMIN & GEN OPERATING EXP									
C DEDV		Depresiation Evannes Constal Blant									
G-DEPX		Depreciation Expense-General Plant									
G-AMTX		Amortization Expense - General Plant - 303000									
G-AMTX G-AMTX		Amortization Expense - Misc IT Intangible Plant									
99	407025	Amortization Expense-General Plant - 390200, 3 WA GRC Jackson Prairie O&M Deferral									
99	407023 407X28	Reg Credit/Debit Decoupling Def Rev									
99	407729	Idaho Earnings Test Amortization									
99	407329	Reg Debit Amt Decoupling Surcharge									
99	407325	DSIT Amortization - ID									
99	407333	WA GRC Jackson Prairie Deferral									
99	407429	Reg Credit Decoupling Rebate									
33	401423	TOTAL A&G DEPR/AMRT/NON-FIT TAXES									
		TOTAL AGO BET NAMEN THE TAXABLE									
		TOTAL ADMIN & GENERAL EXPENSES									
		TOTAL ABINING GENERAL EAGLE									
		TOTAL EXPENSES BEFORE FIT									
		NET OPERATING INCOME (LOSS) BEFORE F									
		` ,									
G-FIT		FEDERAL INCOME TAX									
		•								•	

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RESULTS OF OPERAT	TIONS	Report ID:		AV	ISTA UTILIT	ΓIES					
GAS OPERATING STA	ATEMENT	G-ROR-12E									
For Month Ended October 3	1, 2014										
Average of Monthly Ave	erages Basis		*******	SYSTEM ******	*****	****** W	ASHINGTON *	*****	********	* IDAHO ******	*****
Ref/Basis Account [Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT	DEFERRED FEDERAL INCOME T	AX									
G-FIT A	AMORTIZED INVESTMENT TAX C	REDIT									
(GAS NET OPERATING INCOME (LOSS)			<u>.</u>			<u>.</u>			

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·	
RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-ROR-12E
For Month Ended October 31, 2014	
Average of Monthly Averages Basis	
Ref/Basis Account Description	

*******	SYSTEM *****	*****	****** W	ASHINGTON **	*****	*******	IDAHO *******	*****
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand
G-ALL	2	Number of Customers
G-ALL	3	Direct Distribution Operating Expense
G-ALL	4	Jurisdictional 4-Factor Ratio
G-ALL	10	Actual Annual Throughput
G-ALL	99	Not Allocated

DESI II	TS OF O	PERATIONS	Report ID:		Δ١٨	/ISTA UTILIT	TIES					
		F PURCHASED GAS COSTS	G-ROR-12E		Av	/ISTA UTILIT	ILO					
		tober 31, 2014	O NON 122									
	-	lly Averages Basis		*******	SYSTEM *****	*****	****** W	ASHINGTON *	*****	*******	* IDAHO ******	*****
	Account			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		·										
6	804000	Gas Purchases										
1	804001	Pipeline Demand Costs										
1	804002	Transport Variable Charges										
6	804010	Gas Costs - Fixed Hedge										
6	804014	GTI Contributions										
6	804017	Transaction Fees										
6	804140	Gas Research Contributions										
6	804170	Gas Transaction Fees										
6	804600	Gas Purchases - Financial										
6	804700	Gas Costs - Offsystem Booko	ut									
6	804711	Gas Costs - Offsystem Booko	ut Offset									
6	804730	Gas Costs - Intracompany LD0	C Gas									
6	804999	Off System Gas Purchases										
99	805110	Gas Exp - Rate Amortizations										
99	805111	Amortize ID Holdback										
99	805120	Gas Expense - Rate Deferrals										
		TOTAL PURCHASED GAS CO	OSTS									
			_	_						_		
ALLOC	ATION RA	ATIOS:		_								
G-ALL	1	System Contract Demand										
G-ALL	6	Actual Therms Purchased										
G-ALL	99	Not Allocated										

	LTS OF OPERATIONS CATION OF ACCOUNT 903	Report ID: G-ROR-12E		A۷	'ISTA UTILI	ΓIES					
	onth Ended October 31, 2014	1									
	ge of Monthly Averages Basis		******	* SYSTEM *****	*****	****** W	ASHINGTON **	*****	******	* IDAHO ******	*****
	si:Account Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000 Customer Records & Collect	ions									
12	903920 Accts Rec Sold - Program F	ees									
12	903930 Accts Rec Sold - Maturity Yi	eld Fees									
	Total Account 903										
ALLOC G-ALL	CATION RATIOS: 2 Number of Customers										

G-ALL

12 Net Gas Plant (before DFIT) - AMA

ALLOC	TS OF OPERATIONS CATION OF ACCOUNT 908	Report ID: G-ROR-12E		A۱	/ISTA UTILIT	TIES					
	th Ended October 31, 2014		******			********					
	e of Monthly Averages Basis		******	SISIEW	*****		ASHINGTON ***	******		* IDAHO ******	
Ref/Bas	ikAccount Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense										
2	300000 Customer Assistance Expense										
99	908600 Public Purpose Tariff Rider Exper	nse Offset									
99	908610 Limited Income Tax Refund Progr	ram									
99	908690 Schedule 91 Amortization include	d in Unbilled									
99	908990 DSM Amortization										
	Total Account 908										

ALLOCATION RATIOS:

G-ALL 2 Number of Customers

G-ALL 99 Not Allocated

RESULTS OF OPERATIONS	Report ID:
INTEREST DEDUCTION FOR FITGAS NORTH	G-ROR-12E
For Month Ended October 31, 2014	_
Average of Monthly Averages Basis	

Ref/Basis Description System Washington Idaho

Debt

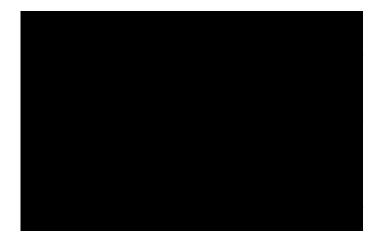
- 1 Capital Structure Debt Ratio
- Cost of DebtTotal Cost of Debt

Total Weighted Cost

G-APL Net Rate Base

Interest Deduction for FIT Calculation

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



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Report ID:
G-ROR-12E

Ref/Basis Description System Washington Idaho

G-OPS		Calculation of Taxable Operating Income: Operating Revenue
G-OPS		Operating & Maintenance Expense
G-OPS		Book Deprec/Amort and Reg Amortizations
G-OTX		Taxes Other than FIT Net Operating Income Before FIT
G-INT		Less: Interest Expense
G-SCM		Schedule M Adjustments Taxable Net Operating Income
		Tax Rate
		Total Federal Income Tax
G-DTE		Deferred FIT
99	411400	Amortized Investment Tax Credit Total FIT/Deferred FIT & ITC
	TION RA	
G-ALL	99	Not Allocated



Not Allocated

Page 1 of 1 Print Date-Time: 02-09-2015 3:46 PM RESULTS OF OPERATIONS Report ID: **AVISTA UTILITIES** GAS SCHEDULE M ITEMS G-ROR-12E For Month Ended October 31, 2014 ************ SYSTEM ********** ******* WASHINGTON ******** Average of Monthly Averages Basis Ref/Basis Account Description Direct Allocated Total Direct Allocated Total Direct Allocated Total 997000 **Book Depreciation & Amortization** 12 997001 Contributions In Aid of Construction 2 997002 Injuries and Damages 12 997003 Salvage 997005 FAS106 Current Retiree Medical Accrual 4 6 997008 DSM Book Amortization 99 997010 Deferred Gas Credit and Refunds 997015 Airplane Lease Payments 4 12 997016 Redemption Expense Amortization 997020 FAS87 Current Pension Accrual 4 997029 FAS 106 Post Retirement Benefits 4 99 997031 Decoupling Mechanism 997032 Interest Rate Swaps 12 997033 DSM Tariff Rider 4 997048 AFUDC 12 11 997049 Tax Depreciation 997055 Deferred Gas Exchange 1 997062 Gain on Sale of Office Building 4 99 997065 Amortization of Unbilled Revenue Add-Ins 99 997073 DSIT Amortization - ID 11 997080 Book Transportation Depreciation 997081 Deferred Compensation 4 997082 Meal Disallowances 997083 Paid Time Off 2 997084 Customer Uncollectibles 99 997098 Provision for Rate Refund TOTAL SCHEDULE M ADJUSTMENTS ALLOCATION RATIOS: G-ALL Contract System Demand G-ALL 2 **Number of Customers** G-ALL Jurisdictional 4-Factor Ratio 4 G-ALL 6 **Actual Therms Purchased** G-ALL 11 **Book Depreciation**

G-ALL

G-ALL

12

99

Net Gas Plant (before DFIT) - AMA

Not Allocated

RESULTS OF OPERATIONS	Report ID:
DEFERRED INCOME TAX EXPENSEGAS	G-ROR-12E
For Month Ended October 31, 2014	
Average of Monthly Averages Basis	

Ref/Basis Account Description System Washington Idaho

14 99	Deferred Federal Income Tax Expense - Allocated Deferred Federal Income Tax Exp SUBTOTAL
14 99	Deferred Federal Income Tax Expense - Allocated Deferred Federal Income Tax Exp SUBTOTAL

Total Deferred Federal Income Tax Expense

ALLOCATION RATIOS:

G-ALL 14 Net Allocated Schedule M's - AMA G-ALL 99 Not Allocated



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RESULTS	OF OPER	RATIONS	Report ID:			A	VISTA UTILITIES					
TAXES O	THER TH	AN FEDERAL INCOME TAX	G-ROR-12E									
For Month E	Ended Octobe	er 31, 2014										
Average of	of Monthly Averages Basis			******* SYSTEM *******			****** WASHINGTON *******			************ IDAHO ***********		
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE	_									
1	408190	R&P Property Tax - Storage										
		TOTAL UNDERGROUND	STORAGE TAX									
		DISTRIBUTION										
99	408110	State Excise Tax										
			T									
99	408120	Municipal Occupation & Lice	ense rax									
99	408130	Excise Tax										
99	408160	Miscellaneous State or Loca	l Tax									
99	408170	R&P Property Tax - Distribut	tion									
99	409100	State Income Tax										
		TOTAL DISTRIBUTION TA	AX									
		TOTAL TAXES OTHER THAI	N FIT									
	ΓΙΟΝ RATI											
G-ALL	1	System Contract Demand										

RESULTS OF OPERATIONS Report ID: **AVISTA UTILITIES GAS UTILITY PLANT** G-ROR-12E For Month Ended October 31, 2014 *********** SYSTEM ********** ******* WASHINGTON ******* Average of Monthly Averages Basis ******* IDAHO ******** Ref/Basis Account Description Direct Allocated Total Direct Allocated Total Direct Allocated Total PLANT IN SERVICE **INTANGIBLE PLANT:** 303000 Misc Intangible Plant (303000) 3031XX Misc Intangible IT Plant (3031XX) TOTAL INTANGIBLE PLANT UNDERGROUND STORAGE PLANT: 350XXX Land & Land Rights 351XXX Structures & Improvements 352XXX Wells 353000 Lines Compressor Station Equipment 354000 Measuring & Regulating Equipment 355000 356000 **Purification Equipment** 357000 Other Equipment TOTAL UNDERGROUND STORAGE PLAN DISTRIBUTION PLANT: 6 374200 Land & Land Rights 374400 Land & Land Rights 6 375000 Structures & Improvements 6 376000 6 Mains 6 378000 Measuring & Reg Station Equip-General 6 379000 Measuring & Reg Station Equip-City Gate 380000 Services 6 381000 6 Meters 382000 Meter Installations 6 383000 House Regulators 6 384000 House Regulator Installations 385000 Industrial Measuring & Reg Sta Equip

387000

393000

394000

6

Other Equipment

GENERAL PLANT

Stores Equipment

389XXX Land & Land Rights
390XXX Structures & Improvements
391XXX Office Furniture & Equipment
392XXX Transportation Equipment

TOTAL DISTRIBUTION PLANT

Tools, Shop & Garage Equipment

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-ROR-12E
For Month Ended October 31, 2014	
Average of Monthly Averages Basis	

For Month Ended October 31, 2014												
Average of Monthly Averages Basis				*******	SYSTEM ******	*****	****** W	ASHINGTON ***	*****	*******	** IDAHO ******	****
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment										
4		Power Operated Equipment										
4		Communications Equipment										
4	398000	Miscellaneous Equipment										
		TOTAL GENERAL PLANT										
		TOTAL PLANT IN SERVICE	Ē									
G-ADEP G-ADEP G-ADEP		ACCUMULATED DEPRECIA Underground Storage Distribution Plant General Plant TOTAL ACCUMULATED DI										
G-AAMT G-AAMT G-AAMT G-AAMT		ACCUMULATED AMORTIZA General Plant - 303000 Misc IT Intangible Plant - 303 Underground Storage General Plant - 390200, 3962 TOTAL ACCUMULATED AI	31XX 200									
		TOTAL ACCUMULATED DI	EPR/AMORT									
		NET GAS UTILITY PLANT be	efore DFIT									
12 4, 12 4 12		ACCUMULATED DFIT ADFIT - Gas Plant In Service ADFIT - Common Plant (282: ADFIT - Common Plant (283: ADFIT - Gas portion of Bond TOTAL ACCUMULATED DI NET GAS UTILITY PLANT	900 from C-DT) 750 from C-DT) Redemptions									
ALL COAT:	N D 4 T 2 C											
ALLOCATIO G-ALL	ON RATIOS 1	: System Contract Demand										
G-ALL G-ALL	4	Jurisdictional 4-Factor Ratio										
G-ALL G-ALL	4 6	Actual Therms Purchased										
G-ALL G-ALL	12	Net Gas Plant (before DFIT)	- ΔΜΔ									
O-ALL	12	Not Gas Flam (Delote DITT)	LAINITA									

	TS OF OPERATIONS STMENTS TO NET GAS UTILITY PLANT	Report ID: G-ROR-12E	AVISTA UTILITIES								
		G-ROR-12E									
	th Ended October 31, 2014	*******	- 0) (OTEL ++++++			. O					
	e of Monthly Averages Basis	Direct	* SYSTEM ******			ASHINGTON ****			** IDAHO ********		
Ref/Basis	Ref/Basis Account Description			Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE										
	OTHER ADJUSTMENTS:										
4	253850 Gain on Sale of General Office B	ldg									
4	190850 DFIT - Gain on Sale of General C										
1	117100 Gas Stored - Recoverable Base										
1	164100 Gas InventoryJackson Prairie										
4	252000 Customer Advances										
99	235199 Customer Deposits										
C-WKC	•										
99	186710 DSM Programs										
	TOTAL OTHER ADJUSTMENTS	3									
	NET RATE BASE										
ALLOCA	ATION RATIOS:										
G-ALL	. 1 System Contract Demand										
G-ALL	. 4 Jurisdictional 4-Factor Ratio										

G-ALL 99 Not Allocated

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-ROR-12E
For Month Ended October 31, 2014	
Average of Monthly Averages Basis	

Reffields: Total to Electric to Gas-North to Gas-South Direct Allocated Total Direct Alloc			System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	******* GAS-NORTH *****	**	****** W	ASHINGTON ***	*****	*****	* IDAHO ******	
Electric Production Steam (ED.AN) Hydro (ED.AN)	Rof/Rasis													Total
Steam (ED-AN) Hydro (ED-AN) Other (ED-AN) Total Electric Production			Total	to Licotific	to ous north	to Gas Goutin	Direct Anodated	Total	Direct	Allocated	10.01	Direct	Anocated	Total
Hydro (ED-AN) Control (ED-AN) Total Exertic Framewission ED-AN Total Exertic Transmission ED-AN ED-AN ED-AN ED-AN ED-AN ED-AN ED-AN ED-AN ED-AN ED-	2.000.101.10	_												
Online (ED-AN) Total Electric Production ED-AN ED-AN Total Electric Transmission Electric Distribution														
Electric Transmission														
Electric Transmission	Total Electr													
ED-AN	Total Liooti	io i roddollon												
ED-AN	Electric Tra	nsmission												
Total Electric Transmission														
Electric Distribution ED-AN ED-ID ED-WA Total Electric Distribution Gas Underground Storage 1 GD-AN Total Gas Underground Storage 1 GD-AN GB DB	Total Electr													
ED-AN ED-ID ED-WA Total Electric Distribution Gas Underground Storage 1 GD-AN GD-OR Total Gas Underground Storag 6 GD-AN GD-ID GD-WA GD-ID GD-WA GD-OR Total Gas Distribution 6 GD-AN GD-ID GD-WA GD-OR Total Gas Distribution General Plant ED-AN ED-ID ED-WA 7.4 GD-AA 9.4 CD-AA 9.5 CD-ID 9 CD-WA 1 GD-AA 1 GD-AA 1 GD-AA 2 GD-AA 3 GD-AA 3 GD-AA 4 GD-AA 5 GD-AA 5 GD-AA 5 GD-AA 5 GD-AA 5 GD-AA 6 GD-AA 6 GD-AA 6 GD-AA 7 GD-AA 7 GD-AA 7 GD-AA 8 GD-AA 8 GD-AA 8 GD-AA 8 GD-AA 9 G														
ED-AN ED-ID ED-WA Total Electric Distribution Gas Underground Storage 1 GD-AN GD-OR Total Gas Underground Storag 6 GD-AN GD-ID GD-WA GD-ID GD-WA GD-OR Total Gas Distribution 6 GD-AN GD-ID GD-WA GD-OR Total Gas Distribution General Plant ED-AN ED-ID ED-WA 7.4 GD-AA 9.4 CD-AA 9.5 CD-ID 9 CD-WA 1 GD-AA 1 GD-AA 1 GD-AA 2 GD-AA 3 GD-AA 3 GD-AA 4 GD-AA 5 GD-AA 5 GD-AA 5 GD-AA 5 GD-AA 5 GD-AA 6 GD-AA 6 GD-AA 6 GD-AA 7 GD-AA 7 GD-AA 7 GD-AA 8 GD-AA 8 GD-AA 8 GD-AA 8 GD-AA 9 G	Electric Dis	tribution												
ED-ID ED-WA Total Electric Distribution Gas Underground Storage 1 GD-AN GD-OR														
ED-WA Total Electric Distribution Gas Underground Storage 1														
Total Electric Distribution														
Gas Underground Storage 1	Total Electr													
1 GD-AN GD-OR GD-														
1 GD-AN GD-OR GD-	Gas Underg	ground Storage												
GB-OR Total Gas Underground Storay Gas Distribution 6 GD-AN GD-ID GD-WA GD-OR Total Gas Distribution General Plant ED-WA 7.4 CD-AA 9.4 CD-AA 9.5 CD-ID GD-WA 6D-D GD														
Gas Distribution 6 GD-AN GD-ID GD-WA GD-OR Total Gas Distribution General Plant ED-AN ED-ID ED-WA 7,4 CD-AA 9,4 CD-AA 9,4 CD-AN 9 CD-ID 9 CD-WA 8,4 GD-AN 4 GD-AN GD-D GD-WA AN GD-D GD-WA AN GD-AN GD-D GD-WA AN GD-D GD-WA GD-OR Total General Plant Total General Plant Total Depreciation Expense														
Gas Distribution 6 GD-AN GD-ID GD-WA GD-OR Total Gas Distribution General Plant ED-AN ED-ID ED-WA 7,4 CD-AA 9,4 CD-AA 9,4 CD-AN 9 CD-ID 9 CD-WA 8,4 GD-AN 4 GD-AN GD-D GD-WA AN GD-D GD-WA AN GD-AN GD-D GD-WA AN GD-D GD-WA GD-OR Total General Plant Total General Plant Total Depreciation Expense	Total Gas U	Inderground Storag												
6 GD-NN GD-ID GD-WA GD-OR Total Gas Distribution General Plant ED-AN ED-ID ED-WA 7,4 CD-AA 9,4 CD-AN 9 CD-ID 9 CD-WA 8,4 GD-AN 4 GD-AN GD-ID GD-WA 6D-AN GD-ID GD-WA 6D-AN GD-ID GD-WA ABAGD-AN GD-ID GD-WA ABAGD-AN GD-ID GD-WA GD-OR Total General Plant Total Depreciation Expense														
GD-ID GD-WA GD-OR	Gas Distrib	ution												
GD-WA GD-OR Total Gas Distribution General Plant ED-AN ED-ID ED-WA A 7.4 CD-AA 9.4 CD-AA 9.5 CD-ID 9 CD-IVA 8.4 GD-AA 4 GD-AA 4 GD-AA GD-DI GD-WA GD-DR GD-WA GD-OR Total General Plant Total Depreciation Expense Allocation Ratios: Service -	6	GD-AN												
GD-OR Total Gas Distribution General Plant ED-AN ED-ID ED-WA 7,4 CD-AA 9,4 CD-AN 9 CD-ID 9 CD-WA 8,4 GD-AA 4 GD-AA 4 GD-AN GD-ID GD-WA GD-OR Total General Plant Total Depreciation Expense		GD-ID												
Total Gas Distribution Seneral Plant		GD-WA												
Service - Serv		GD-OR												
ED-AN ED-ID ED-WA 7,4 CD-AA 9,4 CD-AN 9 CD-ID 9 CD-IV 8,4 GD-AA 4 GD-AN GD-ID GD-WA GD-OR Total General Plant Total Depreciation Expense Allocation Ratios: Service -	Total Gas D	istribution												
ED-AN ED-ID ED-WA 7,4 CD-AA 9,4 CD-AN 9 CD-ID 9 CD-IV 8,4 GD-AA 4 GD-AN GD-ID GD-WA GD-OR Total General Plant Total Depreciation Expense Allocation Ratios: Service -														
ED-ID ED-WA 7,4 CD-AA 9,4 CD-AN 9 CD-ID 9 CD-WA 8,4 GD-AA 4 GD-AN GD-ID GD-WA GD-OR Total General Plant Total Depreciation Expense Allocation Ratios: Service -	General Pla													
ED-WA 7,4 CD-AA 9,4 CD-AN 9 CD-ID 9 CD-WA 8,4 GD-AA 4 GD-AA GD-ID GD-WA GD-OR Total General Plant Total Depreciation Expense Allocation Ratios: Service -														
7,4 CD-AA 9,4 CD-AN 9 CD-ID 9 CD-WA 8,4 GD-AA 4 GD-AN GD-ID GD-WA GD-OR Total General Plant Total Depreciation Expense Allocation Ratios: Service -		ED-ID												
9,4 CD-AN 9 CD-ID 9 CD-WA 8,4 GD-AA 4 GD-AN GD-ID GD-WA GD-OR Total General Plant Total Depreciation Expense Allocation Ratios: Service -														
9 CD-ID 9 CD-WA 8,4 GD-AA 4 GD-AN GD-ID GD-WA GD-OR Total General Plant Total Depreciation Expense Allocation Ratios: Service -														
9 CD-WA 8,4 GD-AA 4 GD-AN GD-ID GD-WA GD-OR Total General Plant Total Depreciation Expense Allocation Ratios: Service -														
8,4 GD-AA 4 GD-AN GD-ID GD-WA GD-OR Total General Plant Total Depreciation Expense Allocation Ratios: Service -														
4 GD-AN GD-ID GD-WA GD-OR Total General Plant Total Depreciation Expense Allocation Ratios: Service -														
GD-ID GD-WA GD-OR Total General Plant Total Depreciation Expense Allocation Ratios: Service -														
GD-WA GD-OR Total General Plant Total Depreciation Expense Allocation Ratios: Service -	4													
GD-OR Total General Plant Total Depreciation Expense Allocation Ratios: Service -														
Total General Plant Total Depreciation Expense Allocation Ratios: Service -														
Total Depreciation Expense Allocation Ratios: Service -														
Allocation Ratios: Service -	Total Gener	ral Plant												
Service -	Total Depre	ciation Expense												
Service -	All													
Page 101 2 Print Date-Time: 02-09-2013 3:40 PM		tatios:												
	Service -						Page For 2						Print Date-Time, 02-0	7-2013 3.40 PM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-ROR-12E
For Month Ended October 31, 2014	
Average of Monthly Averages Basis	

- Elec/Gas North/O Gas North/Oregor 7
- 8
- 9 Elec/Gas North 4-

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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-ROR-12E
For Month Ended October 31, 2014	
Average of Monthly Averages Basis	

	Assigned or	Assigned or	Assigned or			
	System Allocated	Allocated	Allocated	******* GAS-NORTH ******	****** WASHINGTON ******	****** IDAHO ******
Ref/Basis	Total to Electric	to Gas-North	to Gas-South	Direct Allocated Total	Direct Allocated Total	Direct Allocated Total
Production/Transmission						
Franchises (302000) ED-AN						
Misc Intangible Plt (303000 ED-AN						
Total Production/Transmission						
Distribution						
Franchises (302000) ED-WA						
Misc Intangible Plt (303000 ED-WA						
Total Distribution						
General Plant - 303000						
7,4 CD-AA						
9,4 CD-AN						
9,4 CD-AN GD-ID						
GD-WA						
GD-OR						
Total General Plant - 303000						
Total General Flame 303000						
Miscellaneous IT Intangible Plant - 3031XX						
7,4 CD-AA						
9,4 CD-AN						
9,4 CD-ID						
ED-AN						
ED-ID						
ED-WA						
8,4 GD-AA						
4 GD-AN						
GD-OR						
Total Miscellaneous IT Intangible Plant - 3031XX						
Gas Underground Storage						
1 GD-AN						
Total Gas Underground Storage						
General Plant - 390200, 396200						
7,4 CD-AA						
4 ED-AN						
GD-OR						
Total General Plant- 390200, 396200						
Total Amortization Expense						
Allocation Ratios:						
Service -						
7 Elec/Gas North/Oregon 4-Factor						
8 Gas North/Oregon 4-Factor						
9 Elec/Gas North 4-Factor						

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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ROR-12E
For Month Ended October 31, 2014	
Average of Monthly Averages Basis	

Service -

AVISTA UTILITIES

7 tvorago or months	7 TV Orageo Baolo		_										
		Assigned or	Assigned or	Assigned or									
	System	Allocated	Allocated	Allocated	******	AS-NORTH ******		***** W	ASHINGTON ****	****	*****	** IDAHO ******	
Ref/Basis	Total	to Electric		to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production	on												
Stea	am (ED-AN)												
Hyd	ro (ED-AN)												
Othe	er (ED-AN)												
Total Electric Pro	duction												
Electric Transmis	sion												
ED-	AN												
Total Electric Tra	nsmission												
Electric Distributi													
ED-													
ED-													
ED-'													
Total Electric Dis	ribution												
Coo Un donne	I Ctorono												
Gas Underground 1 GD-													
GD-													
Total Gas Underg													
Total Gas Officery	Tourid Stora,												
Gas Distribution													
6 GD-	AN												
GD-													
GD-	WA												
GD-	OR												
Total Gas Distribu	ution												
General Plant													
ED-													
ED-													
ED-'													
7,4 CD- 9,4 CD-													
9,4 CD- 9 CD-													
9 CD-													
8,4 GD-													
4 GD-													
GD-													
GD-													
GD-													
Total General Pla													
Total Assessed 1.5	d Danna sladi												
Total Accumulate	a Depreciation												
Allocation Ratios	:												
									144 11 4				

Jurisdiction - Page 1 of 2

Washington

Idaho Print Date-Time: 02-09-2015 3:46 PM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ROR-12E
For Month Ended October 31, 2014	
Average of Monthly Averages Basis	

7	Elec/Gas North/O
8	Gas North/Oregon
9	Elec/Gas North 4-

1 System Contract Demand
4 Jurisdictional 4-Factor Ratio

Actual Therms Purchased

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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-ROR-12E
For Month Ended October 31, 2014	
Average of Monthly Averages Basis	

Assigned or Monthly Averages Basis	
Ref/Basis	
Production/Transmission	ated Total
Franchises (302000) ED-AN Misc Intangible Plt (303000 ED-AN	
Misc Intangible PIt (303000 ED-AN Total Production/Transmission Distribution Franchises (302000)	
Total Production/Transmission	
Distribution	
Franchises (302000)	
Franchises (302000) ED-WA Misc Intangible Plit (303000 ED-WA Total Distribution General Plant - 303000 7,4 CD-AA 9,4 CD-AN GD-ID GD-WA GD-OR Total General Plant - 303000 Miscellaneous IT Intangible Plant - 3031XX 7,4 CD-AA 9,4 CD-AA	
Misc Intangible Plt (303000 ED-WA Total Distribution General Plant - 303000 7.4 CD-AN 9.4 CD-AN GD-ID GD-WA GD-OR Total General Plant - 303000 Miscellaneous IT Intangible Plant - 3031XX 7.4 CD-AA 9.4 CD-AA 9.4 CD-AA 9.4 CD-AA 9.4 CD-AN 9 CD-ID ED-ID ED-ID ED-ID ED-ID ED-ID ED-ID ED-ID ED-ID ED-WA 8.4 GD-AA	
Total Distribution General Plant - 303000 7.4 CD-AA 9.4 CD-AN GD-ID GD-WA GD-WA GD-OR Total General Plant - 303000 Miscellaneous IT Intangible Plant - 3031XX 7.4 CD-AA 9.4 CD-AA 9.4 CD-AA 9.4 CD-AN 9 CD-ID ED-AN ED-ID ED-WA 6D-AA	
General Plant - 303000 7,4 CD-AA 9,4 CD-AN GD-ID GD-WA GD-OR Total General Plant - 303000 Miscellaneous IT Intangible Plant - 3031XX 7,4 CD-AA 9,4 CD-AN 9,4 CD-AN 9 CD-ID ED-AN ED-ID ED-AN ED-ID ED-WA 8,4 GD-AA	
7,4 CD-AA 9,4 CD-AN GD-ID GD-WA GD-OR Total General Plant - 303000 Miscellaneous IT Intangible Plant - 3031XX 7,4 CD-AA 9,4 CD-AN 9 CD-ID ED-AN ED-ID ED-WA 8,4 GD-AA	
7,4 CD-AA 9,4 CD-AN GD-ID GD-WA GD-OR Total General Plant - 303000 Miscellaneous IT Intangible Plant - 3031XX 7,4 CD-AA 9,4 CD-AN 9 CD-ID ED-AN ED-D ED-WA 8,4 GD-AA	
9,4 CD-AN GD-ID GD-WA GD-OR Total General Plant - 303000 Miscellaneous IT Intangible Plant - 3031XX 7,4 CD-AA 9,4 CD-AN 9 CD-ID ED-AN ED-ID ED-WA 6D-ID ED-WA 8,4 GD-AA	
GD-ID GD-WA GD-OR Total General Plant - 303000 Miscellaneous IT Intangible Plant - 3031XX 7,4 CD-AA 9,4 CD-AN 9 CD-ID ED-AN ED-ID ED-WA 8,4 GD-AA	
GD-WA GD-OR Total General Plant - 303000 Miscellaneous IT Intangible Plant - 3031XX 7,4 CD-AA 9,4 CD-AN 9 CD-ID ED-AN ED-ID ED-WA 8,4 GD-WA	
Total General Plant - 303000 Miscellaneous IT Intangible Plant - 3031XX 7,4 CD-AA 9,4 CD-AN 9 CD-ID ED-AN ED-ID ED-WA 8,4 GD-AA	
Total General Plant - 303000 Miscellaneous IT Intangible Plant - 3031XX 7,4 CD-AA 9,4 CD-AN 9 CD-ID ED-AN ED-ID ED-ID ED-WA 8,4 GD-AA	
Miscellaneous IT Intangible Plant - 3031XX 7,4	
7,4 CD-AA 9,4 CD-AN 9 CD-ID ED-AN ED-ID ED-WA 8,4 GD-AA	
7,4 CD-AA 9,4 CD-AN 9 CD-ID ED-AN ED-ID ED-WA 8,4 GD-AA	
9,4 CD-AN 9 CD-ID ED-AN ED-ID ED-WA 8,4 GD-AA	
9 CD-ID ED-AN ED-ID ED-WA 8,4 GD-AA	
ED-ID ED-WA 8,4 GD-AA	
ED-ID ED-WA 8,4 GD-AA	
8,4 GD-AA	
A = A + A + A + A + A + A + A + A + A +	
GD-OR	
Total Miscellaneous IT Intangible Plant - 3031)	
Gas Underground Storage	
1 GD-AN	
Total Gas Underground Storage	
General Plant - 390200, 396200	
7,4 CD-AA	
9 CD-ID	
9 CD-WA	
4 ED-AN	
ED-WA	
GD-WA	
GD-OR	
Total General Plant - 390200, 396200	
Total Accumulated Amortization	
Allocation Ratios:	
Service -	

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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-ROR-12E
For Month Ended October 31, 2014	
Average of Monthly Averages Basis	

7 Elec/Gas North/Oregon 4-Factor 8 Gas North/Oregon 4-Factor 9 Elec/Gas North 4-Factor

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RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	G-ROR-12E
For Month Ended October 31, 2014	
Average of Monthly Averages Basis	

Gas-North Copy

			**********	***** ELECTRIC	` ************************************	*****	*********	***** GAS NOR	TH *********	******	****** OR	EGON GAS *****	******
Ref/Bas	sis 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												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												
	390XXX Structures & Improvements												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												
	392XXX Transportation Equipment												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												
	-	-							-			-	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	G-ROR-12E
For Month Ended October 31, 2014	
Average of Monthly Averages Basis	

Gas-North Copy

			<u>.</u>	********	***** ELECTRIC	***************	*****	*******	***** GAS NOR	TH ********	**************************************			
Ref/Basi	is 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												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
	004000	T												
	394000	Tools, Shop, & Garage Equip												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
	395000	Laboratory Equipment												
99	00000	ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
-		TOTAL ACCOUNT												

	TS OF OPERATIONS	Report ID:		A۱	ISTA UTILITIES								
COMMON GENERAL PLANT G-ROR-12E			Can North Conv.										
For Month Ended October 31, 2014 Average of Monthly Averages Basis			Gas-North Copy										
Average	or Monthly Averages basis		*******	****** EI ECTDIC	*************	*****	*********	****** GAS NOR	-⊔ **********	*****	****** OF	PECON CAS ****	******
Ref/Rasis	Account Description	Total	Direct-WA	Direct-ID	, Allocated	Total	Direct-WA	Direct-ID	Allocated	Total		Allocated	Total
(CI/Dask	Account Description	Total	Direct W/T	Direct ID	Allocated	1 Otal	Direct W/t	Direct ID	Milocated	Total	Direct Ort	Allocated	rotar
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												
	397XXX Communication Equipment												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA/ ID / AN												
	TOTAL ACCOUNT												
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA/ ID / AN												
	TOTAL ACCOUNT												
	TOTAL GENERAL PLANT												

ALLOCATION RATIOS:

9

99

G-ALL G-ALL

G-ALL

G-ALL

Elec/Gas North/Oregon 4-Factor

Gas North/Oregon 4-Factor

Elec/Gas North 4-Factor

Not Allocated

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	G-ROR-12E
For Month Ended October 31, 2014	
Average of Monthly Averages Basis	

Gas-North Copy

,		·					******	*** 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											
99		GD-WA / ID / AN											
99		GD-OR / AS											
8		GD-AA											
7		CD-AA											
9		CD-WA / ID / AN											
		TOTAL ACCOUNT											
	303100	Misc Intangible PlantMai											
99		ED-WA / ID / AN											
99		GD-WA / ID / AN											
99		GD-OR / AS											
8		GD-AA											
7		CD-AA											
9		CD-WA / ID / AN											
		TOTAL ACCOUNT											
	303110	Misc Intangible PlantPC Software											
99		ED-WA / ID / AN											
99		GD-WA / ID / AN											
99		GD-OR / AS											
8		GD-AA											
7		CD-AA											
8		CD-WA / ID / AN											
		TOTAL ACCOUNT											
		TOTAL											
		_											
ALLOCATIO													
G-ALL	7	Elec/Gas North/Oregon 4-Factor											
G-ALL	8	Gas North/Oregon 4-Factor											
G-ALL	9	Elec/Gas North 4-Factor											
G-ALL	99	Not Allocated											

RESULTS OF OPERATIONS	Report ID:	AVISTA UTILITIES						
COMMON ACCUMULATED DEFERRED FIT	G-ROR-12E							
For Month Ended October 31, 2014		Gas-North Copy						
Average of Monthly Averages Basis								
Ref/Basis Account Description		Total	Electric	Gas North	Oregon Gas			

Deferred FIT - Common Plant (For Report APL)

7 282900 CD-AA

8 282900 GD-AA

9 282900 CD-WA/ID/AN

7 283750 CD-AA Total

ALLOCATION RATIOS:

G-ALL 7 Elec/Gas North/Oregon 4-Factor
G-ALL 8 Gas North/Oregon 4-Factor
G-ALL 9 Elec/Gas North 4-Factor
G-ALL 99 Not Allocated

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		RATIONS	Report ID:		A۷	ISTA UTILITIE	S					
	_	NG CAPITAL	G-ROR-12E	One North One								
-	_	ober 31, 2014		Gas-North Copy								
Average	of Monthly	Averages Basis] ****** SY	OTEM *****	*****	i	***** ELECTRIC ***	**	***** CAC NODTI	1 *****	*GAS SOUTH*
D - 1/D:		Description					T-4-1			***** GAS NORTH		
Ret/Basi	s Account	Description		Washington I	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregor
1	151120	FUEL STOCK COAL-COLS	TRIP									
1	151210	FUEL STOCK HOG FUEL-	(FGS									
7/4	7/4 154100 PLANT MATERIALS & OPER SUPPLIES											
1	154300	PLANT MATERIALS & OPE	R SUP-CS2									
1	154400	PLANT MATERIALS & OPE	R SUP-COLSTRIP									
7/4	154500	SUPPLY CHAIN RECEIVING	G INVENTORY									
7/4	154550	SUPPLY CHAIN AVERAGE	COST VARIANCE									
7/4	154560	SUPPLY CHAIN INVOICE F	PRICE VARIANCE									
99	163998	COMMON WORKING CAPI	TAL									
99	163999	INVESTOR-SUPPLIED WO	RKING CAPITAL									
		TOTAL										
	-	TOTAL										

ALLOCATION RATIOS:

7/4

99

Production/Transmission Ratio

Not Allocated

Jur Rollup/Jurisdictional 4-Factor F

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