

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(1,026,948)	(668,201)	(358,747)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	(1,026,948)	(668,201)	(358,747)
G-APL	Gas Net Adjusted Rate Base	366,372,305	248,145,673	118,226,632
	<b>RATE OF RETURN</b>	<b>-0.280%</b>	<b>-0.269%</b>	<b>-0.303%</b>

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

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
 For Month Ended August 31, 2014  
 Average of Monthly Averages Basis

Report ID:  
**G-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
1	Input	System Contract Demand	01-01-2010 thru 12-31-2012	<b>100.000%</b>	<b>70.270%</b>	<b>29.730%</b>	
2	Input	Number of Customers Percent	8-01-2014 thru 08-31-2014	228,744 <b>100.000%</b>	151,757 <b>66.344%</b>	76,987 <b>33.656%</b>	
3	G-OPS	Direct Distribution Operating Expense Percent	8-01-2014 thru 08-31-2014	1,073,638 <b>100.000%</b>	670,618 <b>62.462%</b>	403,020 <b>37.538%</b>	
	Input	Jurisdictional 4-Factor Ratio	01-01-2013 thru 12-31-2013				
		Direct O & M Accounts 798 - 894		4,428,414	3,086,497	1,341,917	
		Direct O & M Accounts 901 - 935		7,145,528	6,725,788	419,740	
		Total		11,573,942	9,812,285	1,761,657	
		Percentage		100.000%	84.779%	15.221%	
		Direct Labor					
		Amount: Accounts 798 - 894		7,184,224	4,915,658	2,268,566	
		Amount: Accounts 901 - 935		2,925,452	2,275,129	650,323	
		Total		10,109,676	7,190,787	2,918,889	
		Percentage		100.000%	71.128%	28.872%	
		Total Number of Customers		228,433	151,676	76,757	
		Percentage		100.000%	66.398%	33.602%	
		Total Direct Plant		342,298,034	227,409,225	114,888,809	
		Percentage		100.000%	66.436%	33.564%	
4		Total Four Factor Allocators Percent		400.000%	288.741%	111.259%	
				<b>100.000%</b>	<b>72.185%</b>	<b>27.815%</b>	
6	Input	Actual Therms Purchased Percent	8-01-2014 thru 08-31-2014	6,822,395 <b>100.000%</b>	4,407,949 <b>64.610%</b>	2,414,446 <b>35.390%</b>	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas

RESULTS OF OPERATIONS	Report ID: <b>G-ALL-1A</b>
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AVISTA UTILITIES

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			
<b>Total</b>	<b>110,170,776</b>	<b>87,864,198</b>	<b>15,080,178</b>	<b>7,226,400</b>
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
<b>Total</b>	<b>83,494,659</b>	<b>61,433,115</b>	<b>15,521,233</b>	<b>6,540,311</b>
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)	<b>100.000%</b>	<b>71.290%</b>	<b>19.822%</b>	<b>8.888%</b>

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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
<b>Total</b>	<b>21,348,073</b>		<b>21,348,073</b>	<b>0</b>	<b>14,463,446</b>	<b>6,884,627</b>
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
<b>Total</b>	<b>17,776,642</b>		<b>17,776,642</b>	<b>0</b>	<b>12,625,201</b>	<b>5,151,441</b>
Percentage	100.000%		100.000%	0.000%	71.021%	28.979%
Number of Customers at	325,919		325,919	0	228,433	97,486
Percentage	100.000%		100.000%	0.000%	70.089%	29.911%
Net Direct Plant	552,816,448		552,816,448	0	365,235,362	187,581,086
Percentage	100.000%		100.000%	0.000%	66.068%	33.932%

RESULTS OF OPERATIONS  
**GAS ALLOCATION PERCENTAGES**  
 For Month Ended August 31, 2014  
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Report ID:  
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AVISTA UTILITIES

8	Total Percentages Average (GD AA)		400.000%	0.000%	274.929%	125.071%
			<b>100.000%</b>	<b>0.000%</b>	<b>68.732%</b>	<b>31.268%</b>
	Input					
	Elec/Gas North 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		64,480,390	58,058,286	6,422,104	0
	Direct O & M Accts 901 - 935		33,796,280	26,569,475	7,226,805	0
	Adjustments		0	0	0	0
	Total		98,276,670	84,627,761	13,648,909	0
	Percentage		100.000%	86.112%	13.888%	0.000%
	Direct Labor Accts 580 - 894		63,088,156	51,352,909	11,735,247	0
	Direct Labor Accts 901 - 935		3,849,086	3,408,229	440,857	0
	Total		66,937,242	54,761,138	12,176,104	0
	Percentage		100.000%	81.810%	18.190%	0.000%
	Number of Customers at		594,738	366,305	228,433	0
	Percentage		100.000%	61.591%	38.409%	0.000%
	Net Direct Plant		2,443,285,624	2,078,050,262	365,235,362	0
	Percentage		100.000%	85.051%	14.949%	0.000%
9	Total Percentages Average (CD AN/ID/WA)		400.000%	314.564%	85.436%	0.000%
			<b>100.000%</b>	<b>78.641%</b>	<b>21.359%</b>	<b>0.000%</b>
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	
			<b>100.000%</b>	<b>69.414%</b>	<b>30.586%</b>	
11	Book Depreciation Percent	8-01-2014 thru 08-31-2014	1,412,877	964,392	448,485	
			<b>100.000%</b>	<b>68.257%</b>	<b>31.743%</b>	
12	Net Gas Plant (before DFIT) - AMA Percent	07-01-2014 thru 08-31-2014	416,330,786	282,887,052	133,443,734	
			<b>100.000%</b>	<b>67.948%</b>	<b>32.052%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	07-01-2014 thru 08-31-2014	47,591,369	35,144,596	12,446,773	
			<b>100.000%</b>	<b>73.847%</b>	<b>26.153%</b>	

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For Month Ended August 31, 2014	
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AVISTA UTILITIES

14	Net Allocated Schedule M's - AMA Percent	8-01-2014 thru 08-31-2014	-1,089,389	-717,097	-372,292
			<b>100.000%</b>	<b>65.826%</b>	<b>34.174%</b>
99	Input Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	3,910,841	0	3,910,841	2,772,346	0	2,772,346	1,138,495	0	1,138,495
99	4812XX	Commercial - Firm & Interruptible	2,251,316	0	2,251,316	1,547,589	0	1,547,589	703,727	0	703,727
99	4813XX	Industrial-Firm	215,019	0	215,019	73,512	0	73,512	141,507	0	141,507
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	6,849	0	6,849	5,921	0	5,921	928	0	928
99	499XXX	Unbilled Revenue	387,592	0	387,592	231,098	0	231,098	156,494	0	156,494
TOTAL SALES TO ULTIMATE CUSTOMERS			6,771,617	0	6,771,617	4,630,466	0	4,630,466	2,141,151	0	2,141,151
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	10,789,916	0	10,789,916	6,971,365	0	6,971,365	3,818,551	0	3,818,551
4	488000	Miscellaneous Service Revenues	1,341	0	1,341	705	0	705	636	0	636
99	489300	Transportation For Others	317,464	0	317,464	285,248	0	285,248	32,216	0	32,216
99	493000	Rent from Gas Property	198	0	198	198	0	198	0	0	0
4	495XXX	Other Gas Revenues	379,341	24,149	403,490	246,628	17,432	264,060	132,713	6,717	139,430
99	496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
TOTAL OTHER OPERATING REVENUES			11,488,260	24,149	11,512,409	7,504,144	17,432	7,521,576	3,984,116	6,717	3,990,833
TOTAL GAS REVENUES			18,259,877	24,149	18,284,026	12,134,610	17,432	12,152,042	6,125,267	6,717	6,131,984
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	21,935,458	0	21,935,458	14,196,421	0	14,196,421	7,739,037	0	7,739,037
99	808XXX	Net Natural Gas Storage Transactions	(7,892,236)	0	(7,892,236)	(5,099,174)	0	(5,099,174)	(2,793,062)	0	(2,793,062)
99	811000	Gas Used for Products Extraction	(97,307)	0	(97,307)	(62,870)	0	(62,870)	(34,437)	0	(34,437)
10	813000	Other Gas Expenses	0	3,268	3,268	0	2,268	2,268	0	1,000	1,000
99	813010	Gas Technology Institute (GTI) Expenses	2,457	0	2,457	1,624	0	1,624	833	0	833
TOTAL PRODUCTION EXPENSES			13,948,372	3,268	13,951,640	9,036,001	2,268	9,038,269	4,912,371	1,000	4,913,371
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	2,807	2,807	0	1,972	1,972	0	835	835
1	824000	Other Expenses	0	51,509	51,509	0	36,195	36,195	0	15,314	15,314
1	837000	Other Equipment	0	41,192	41,192	0	28,946	28,946	0	12,246	12,246
TOTAL UNDERGROUND STORAGE OPER EXP			0	95,508	95,508	0	67,113	67,113	0	28,395	28,395
G-DEPX		Depreciation Expense-Underground Storage	0	47,441	47,441	0	33,337	33,337	0	14,104	14,104
G-AMTX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	22,488	22,488	0	15,802	15,802	0	6,686	6,686
TOTAL UG STORAGE DEPR/AMRT/NON-FIT			0	69,948	69,948	0	49,152	49,152	0	20,796	20,796
TOTAL UNDERGROUND STORAGE EXPENSES			0	165,456	165,456	0	116,265	116,265	0	49,191	49,191

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Average of Monthly Averages Basis	
Ref/Basis Account Description	

AVISTA UTILITIES

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

Direct    Allocated    Total      Direct    Allocated    Total      Direct    Allocated    Total

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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	23,475	93,412	116,887	20,583	58,347	78,930	2,892	35,065	37,957
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	223,958	75,960	299,918	165,709	47,446	213,155	58,249	28,514	86,763
3	875000	Measuring & Reg Sta Exp-General	6,357	0	6,357	6,765	0	6,765	(408)	0	(408)
3	876000	Measuring & Reg Sta Exp-Industrial	43	0	43	43	0	43	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	17,901	0	17,901	12,853	0	12,853	5,048	0	5,048
3	878000	Meter & House Regulator Expenses	27,521	0	27,521	19,222	0	19,222	8,299	0	8,299
3	879000	Customer Installation Expenses	122,258	12,881	135,139	78,938	8,046	86,984	43,320	4,835	48,155
3	880000	Other Expenses	92,912	34,934	127,846	70,260	21,820	92,080	22,652	13,114	35,766
3	881000	Rents	0	(513)	(513)	0	(320)	(320)	0	(193)	(193)
MAINTENANCE											
3	885000	Supervision & Engineering	8,750	(2,218)	6,532	3,316	(1,385)	1,931	5,434	(833)	4,601
3	887000	Mains	236,361	0	236,361	146,994	0	146,994	89,367	0	89,367
3	889000	Measuring & Reg Sta Exp-General	7,665	0	7,665	338	0	338	7,327	0	7,327
3	890000	Measuring & Reg Sta Exp-Industrial	3,191	0	3,191	681	0	681	2,510	0	2,510
3	891000	Measuring & Reg Sta Exp-City Gate	8,070	0	8,070	3,332	0	3,332	4,738	0	4,738
3	892000	Services	186,385	(392)	185,993	103,617	(245)	103,372	82,768	(147)	82,621
3	893000	Meters & House Regulators	108,791	71,416	180,207	37,967	44,608	82,575	70,824	26,808	97,632
3	894000	Other Equipment	0	2,727	2,727	0	1,703	1,703	0	1,024	1,024
TOTAL DISTRIBUTION OPERATING EXP			1,073,638	288,207	1,361,845	670,618	180,020	850,638	403,020	108,187	511,207
G-DEPX		Depreciation Expense-Distribution	1,060,278	5,378	1,065,656	711,707	3,475	715,182	348,571	1,903	350,474
G-OTX		Taxes Other Than FIT	631,308	0	631,308	507,251	0	507,251	124,057	0	124,057
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			1,691,586	5,378	1,696,964	1,218,958	3,475	1,222,433	472,628	1,903	474,531
TOTAL DISTRIBUTION EXPENSES			2,765,224	293,585	3,058,809	1,889,576	183,495	2,073,071	875,648	110,090	985,738
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	16,580	16,580	0	11,000	11,000	0	5,580	5,580
2	902000	Meter Reading Expenses	140,883	(54)	140,829	125,696	(36)	125,660	15,187	(18)	15,169
G-903	903XXX	Customer Records & Collection Expenses	(19,341)	377,299	357,958	(38,658)	250,315	211,657	19,317	126,984	146,301
2	904000	Uncollectible Accounts	0	143,000	143,000	0	94,872	94,872	0	48,128	48,128
2	905000	Misc Customer Accounts	0	37,127	37,127	0	24,632	24,632	0	12,495	12,495
TOTAL CUSTOMER ACCOUNTS EXPENSES			121,542	573,952	695,494	87,038	380,783	467,821	34,504	193,169	227,673
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	161,517	10,601	172,118	152,251	7,033	159,284	9,266	3,568	12,834
2	909000	Advertising	0	46,459	46,459	0	30,823	30,823	0	15,636	15,636



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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	910000	Misc Customer Service & Info Exp	0	14,702	14,702	0	9,754	9,754	0	4,948	4,948
		TOTAL CUSTOMER SERVICE & INFO EXP	161,517	71,762	233,279	152,251	47,610	199,861	9,266	24,152	33,418

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>SALES EXPENSES:</b>											
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
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	10,247	544,544	554,791	7,175	393,079	400,254	3,072	151,465	154,537
4	921000	Office Supplies & Expenses	1	117,172	117,173	1	84,581	84,582	0	32,591	32,591
4	922000	Admin. Expenses Transferred - Credit	0	(1,898)	(1,898)	0	(1,370)	(1,370)	0	(528)	(528)
4	923000	Outside Services Employed	0	247,253	247,253	0	178,480	178,480	0	68,773	68,773
4	924000	Property Insurance Premium	0	26,890	26,890	0	19,411	19,411	0	7,479	7,479
4	925XXX	Injuries and Damages	6,059	73,233	79,292	6,059	52,863	58,922	0	20,370	20,370
4	926XXX	Employee Pensions and Benefits	0	18,788	18,788	0	13,562	13,562	0	5,226	5,226
4	928000	Regulatory Commission Expenses	58,066	12,200	70,266	44,174	8,807	52,981	13,892	3,393	17,285
4	930000	Miscellaneous General Expenses	1,709	67,039	68,748	991	48,392	49,383	718	18,647	19,365
4	931000	Rents	707	16,862	17,569	707	12,172	12,879	0	4,690	4,690
4	935000	Maintenance of General Plant	24,942	164,621	189,563	19,757	118,832	138,589	5,185	45,789	50,974
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>101,731</b>	<b>1,286,704</b>	<b>1,388,435</b>	<b>78,864</b>	<b>928,809</b>	<b>1,007,673</b>	<b>22,867</b>	<b>357,895</b>	<b>380,762</b>
G-DEPX		Depreciation Expense-General Plant	30,318	269,461	299,779	21,362	194,511	215,873	8,956	74,950	83,906
G-AMTX		Amortization Expense - General Plant - 303000	2,410	7,598	10,008	2,072	5,485	7,557	338	2,113	2,451
G-AMTX		Amortization Expense - Misc IT Intangible Plant	191	205,447	205,638	0	148,302	148,302	191	57,145	57,336
G-AMTX		Amortization Expense-General Plant - 390200, (	0	477	477	0	344	344	0	133	133
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	0	0	0	0	0	0	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407429	Reg Credit Decoupling Rebate	0	0	0	0	0	0	0	0	0
<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>			<b>32,919</b>	<b>482,983</b>	<b>515,902</b>	<b>23,434</b>	<b>348,642</b>	<b>372,076</b>	<b>9,485</b>	<b>134,341</b>	<b>143,826</b>
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>			<b>134,650</b>	<b>1,769,687</b>	<b>1,904,337</b>	<b>102,298</b>	<b>1,277,451</b>	<b>1,379,749</b>	<b>32,352</b>	<b>492,236</b>	<b>524,588</b>
<b>TOTAL EXPENSES BEFORE FIT</b>			<b>17,131,305</b>	<b>2,877,710</b>	<b>20,009,015</b>	<b>11,267,164</b>	<b>2,007,872</b>	<b>13,275,036</b>	<b>5,864,141</b>	<b>869,838</b>	<b>6,733,979</b>
<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>					<b>(1,724,989)</b>		<b>(1,122,994)</b>			<b>(601,995)</b>	
G-FIT		FEDERAL INCOME TAX			<b>(1,312,340)</b>			<b>(907,396)</b>		<b>(404,944)</b>	
G-FIT		DEFERRED FEDERAL INCOME TAX			<b>617,132</b>			<b>454,380</b>		<b>162,752</b>	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended August 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(2,833)			(1,777)			(1,056)
		GAS NET OPERATING INCOME (LOSS)			(1,026,948)			(668,201)			(358,747)

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended August 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand		100.000%		70.270%		29.730%		
G-ALL	2	Number of Customers		100.000%		66.344%		33.656%		
G-ALL	3	Direct Distribution Operating Expense		100.000%		62.462%		37.538%		
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**  
**ALLOCATION OF PURCHASED GAS COSTS**  
For Month Ended August 31, 2014  
Average of Monthly Averages Basis

Report ID:  
**G-804-1A**

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	20,610,158	0	20,610,158	13,310,969	0	13,310,969	7,299,189	0	7,299,189
1	804001	Pipeline Demand Costs	2,173,761	0	2,173,761	1,527,502	0	1,527,502	646,259	0	646,259
1	804002	Transport Variable Charges	70,911	0	70,911	49,829	0	49,829	21,082	0	21,082
6	804010	Gas Costs - Fixed Hedge	(188,010)	0	(188,010)	(121,473)	0	(121,473)	(66,537)	0	(66,537)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	45,064	0	45,064	29,116	0	29,116	15,948	0	15,948
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	218,430	0	218,430	141,128	0	141,128	77,302	0	77,302
6	804700	Gas Costs - Offsystem Bookout	44,118	0	44,118	28,505	0	28,505	15,613	0	15,613
6	804711	Gas Costs - Offsystem Bookout Offset	(44,118)	0	(44,118)	(28,505)	0	(28,505)	(15,613)	0	(15,613)
6	804730	Gas Costs - Intracompany LDC Gas	0	0	0	0	0	0	0	0	0
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	20,982	0	20,982	20,400	0	20,400	582	0	582
99	805111	Amortize ID Holdback	(30,849)	0	(30,849)	0	0	0	(30,849)	0	(30,849)
99	805120	Gas Expense - Rate Deferrals	(984,989)	0	(984,989)	(761,050)	0	(761,050)	(223,939)	0	(223,939)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>21,935,458</b>	<b>0</b>	<b>21,935,458</b>	<b>14,196,421</b>	<b>0</b>	<b>14,196,421</b>	<b>7,739,037</b>	<b>0</b>	<b>7,739,037</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	6	Actual Therms Purchased	100.000%	64.610%	35.390%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 903</b>	<b>G-903-1A</b>
For Month Ended August 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	(19,341)	377,299	357,958	(38,658)	250,315	211,657	19,317	126,984	146,301
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			(19,341)	377,299	357,958	(38,658)	250,315	211,657	19,317	126,984	146,301

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.344%	33.656%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.948%	32.052%

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

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	21,077	10,601	31,678	11,811	7,033	18,844	9,266	3,568	12,834
99	908600	Public Purpose Tariff Rider Expense Offset	106,490	0	106,490	106,490	0	106,490	0	0	0
99	908610	Limited Income Tax Refund Program	34,123	0	34,123	34,123	0	34,123	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(173)	0	(173)	(173)	0	(173)	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			161,517	10,601	172,118	152,251	7,033	159,284	9,266	3,568	12,834

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.344%	33.656%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.03%	54.03%
2	Cost of Debt		5.328%	5.383%
	Total Cost of Debt		2.879%	2.908%
	Total Weighted Cost		2.879%	2.908%
G-APL	Net Rate Base	366,372,305	248,145,673	118,226,632
	Interest Deduction for FIT Calculation	10,582,144	7,144,114	3,438,030
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			



RESULTS OF OPERATIONS		AVISTA UTILITIES		
<b>FEDERAL INCOME TAXES--GAS</b>		Report ID: <b>G-FIT-1A</b>		
For Month Ended August 31, 2014				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	18,284,026	12,152,042	6,131,984
G-OPS	Operating & Maintenance Expense	17,726,201	11,631,375	6,094,826
G-OPS	Book Deprec/Amort and Reg Amortizations	1,629,018	1,120,608	508,410
G-OTX	Taxes Other than FIT	653,796	523,053	130,743
	Net Operating Income Before FIT	(1,724,989)	(1,122,994)	(601,995)
G-INT	Less: Interest Expense	881,846	595,343	286,503
G-SCM	Schedule M Adjustments	(1,142,709)	(874,223)	(268,486)
	Taxable Net Operating Income	(3,749,544)	(2,592,560)	(1,156,984)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(1,312,340)	(907,396)	(404,944)
G-DTE	Deferred FIT	617,132	454,380	162,752
99	411400 Amortized Investment Tax Credit	(2,833)	(1,777)	(1,056)
	Total FIT/Deferred FIT & ITC	(698,041)	(454,793)	(243,248)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID: <b>G-SCM-1A</b>
<b>GAS SCHEDULE M ITEMS</b>		
For Month Ended August 31, 2014 Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,093,197	535,822	1,629,019	735,141	385,467	1,120,608	358,056	150,355	508,411
12	997001	Contributions In Aid of Construction	0	24,024	24,024	0	16,324	16,324	0	7,700	7,700
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	32,821	32,821	0	23,692	23,692	0	9,129	9,129
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(994,856)	0	(994,856)	(740,650)	0	(740,650)	(254,206)	0	(254,206)
4	997015	Airplane Lease Payments	0	9,812	9,812	0	7,083	7,083	0	2,729	2,729
12	997016	Redemption Expense Amortization	0	26,551	26,551	0	18,041	18,041	0	8,510	8,510
4	997020	FAS87 Current Pension Accrual	0	135,999	135,999	0	98,171	98,171	0	37,828	37,828
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(15)	0	(15)	(15)	0	(15)	0	0	0
12	997032	Interest Rate Swaps	0	9,751	9,751	0	6,626	6,626	0	3,125	3,125
4	997033	DSM Tariff Rider	(151,473)	0	(151,473)	(151,429)	0	(151,429)	(44)	0	(44)
12	997048	AFUDC	0	(36,117)	(36,117)	0	(24,541)	(24,541)	0	(11,576)	(11,576)
11	997049	Tax Depreciation	0	(2,127,905)	(2,127,905)	0	(1,452,444)	(1,452,444)	0	(675,461)	(675,461)
1	997055	Deferred Gas Exchange	0	374,990	374,990	0	263,505	263,505	0	111,485	111,485
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	(173)	0	(173)	(173)	0	(173)	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	122,179	122,179	0	83,396	83,396	0	38,783	38,783
4	997081	Deferred Compensation	0	(92,501)	(92,501)	0	(66,772)	(66,772)	0	(25,729)	(25,729)
4	997082	Meal Disallowances	0	8,869	8,869	0	6,402	6,402	0	2,467	2,467
4	997083	Paid Time Off	0	(113,401)	(113,401)	0	(81,859)	(81,859)	0	(31,542)	(31,542)
2	997084	Customer Uncollectibles	0	(283)	(283)	0	(188)	(188)	0	(95)	(95)
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>(53,320)</b>	<b>(1,089,389)</b>	<b>(1,142,709)</b>	<b>(157,126)</b>	<b>(717,097)</b>	<b>(874,223)</b>	<b>103,806</b>	<b>(372,292)</b>	<b>(268,486)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
G-ALL	2	Number of Customers	100.000%	66.344%	33.656%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	64.610%	35.390%
G-ALL	11	Book Depreciation	100.000%	68.257%	31.743%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.948%	32.052%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	143,686	94,583	49,103
99	410100	Deferred Federal Income Tax Exp	401,220	312,233	88,987
		<b>SUBTOTAL</b>	<b>544,906</b>	<b>406,816</b>	<b>138,090</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	72,165	47,503	24,662
99	411100	Deferred Federal Income Tax Exp	61	61	0
		<b>SUBTOTAL</b>	<b>72,226</b>	<b>47,564</b>	<b>24,662</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>617,132</b>	<b>454,380</b>	<b>162,752</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	65.826%	34.174%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-1A</b>
For Month Ended August 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	22,488	22,488	0	15,802	15,802	0	6,686	6,686
		TOTAL UNDERGROUND STORAGE TAX	0	22,488	22,488	0	15,802	15,802	0	6,686	6,686
		DISTRIBUTION									
99	408110	State Excise Tax	145,058	0	145,058	145,058	0	145,058	0	0	0
99	408120	Municipal Occupation & License Tax	199,556	0	199,556	164,874	0	164,874	34,682	0	34,682
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	309,316	0	309,316	197,319	0	197,319	111,997	0	111,997
99	409100	State Income Tax	(22,622)	0	(22,622)	0	0	0	(22,622)	0	(22,622)
		TOTAL DISTRIBUTION TAX	631,308	0	631,308	507,251	0	507,251	124,057	0	124,057
		TOTAL TAXES OTHER THAN FIT	631,308	22,488	653,796	507,251	15,802	523,053	124,057	6,686	130,743

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
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RESULTS OF OPERATIONS	Report ID:
<b>GAS UTILITY PLANT</b>	<b>G-PLT-1A</b>
For Month Ended August 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,203,631	1,377,937	2,581,568	1,022,594	994,664	2,017,258	181,037	383,273	564,310
4	3031XX	Misc Intangible IT Plant (3031XX)	11,459	14,113,422	14,124,881	0	10,187,774	10,187,774	11,459	3,925,648	3,937,107
TOTAL INTANGIBLE PLANT			1,215,090	15,491,359	16,706,449	1,022,594	11,182,438	12,205,032	192,496	4,308,921	4,501,417
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	1,551,446	1,551,446	0	1,090,201	1,090,201	0	461,245	461,245
1	352XXX	Wells	0	18,491,621	18,491,621	0	12,994,062	12,994,062	0	5,497,559	5,497,559
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	11,678,670	11,678,670	0	8,206,601	8,206,601	0	3,472,069	3,472,069
1	355000	Measuring & Regulating Equipment	0	345,714	345,714	0	242,933	242,933	0	102,781	102,781
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,666,818	1,666,818	0	1,171,273	1,171,273	0	495,545	495,545
TOTAL UNDERGROUND STORAGE PLANT			0	35,649,264	35,649,264	0	25,050,737	25,050,737	0	10,598,527	10,598,527
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	171,366	0	171,366	108,231	0	108,231	63,135	0	63,135
6	375000	Structures & Improvements	829,227	21,450	850,677	562,179	13,859	576,038	267,048	7,591	274,639
6	376000	Mains	254,971,989	2,512,521	257,484,510	168,422,415	1,623,340	170,045,755	86,549,574	889,181	87,438,755
6	378000	Measuring & Reg Station Equip-General	5,296,165	114,564	5,410,729	3,209,571	74,020	3,283,591	2,086,594	40,544	2,127,138
6	379000	Measuring & Reg Station Equip-City Gate	6,137,057	0	6,137,057	1,891,203	0	1,891,203	4,245,854	0	4,245,854
6	380000	Services	170,306,623	0	170,306,623	117,119,447	0	117,119,447	53,187,176	0	53,187,176
6	381000	Meters	67,029,081	0	67,029,081	44,834,393	0	44,834,393	22,194,688	0	22,194,688
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	3,109,283	0	3,109,283	2,476,297	0	2,476,297	632,986	0	632,986
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			507,939,386	2,648,535	510,587,921	338,687,661	1,711,219	340,398,880	169,251,725	937,316	170,189,041
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	4,903,559	18,135,952	23,039,511	3,688,926	13,091,437	16,780,363	1,214,633	5,044,515	6,259,148
4	391XXX	Office Furniture & Equipment	23,411	10,289,219	10,312,630	8,114	7,427,273	7,435,387	15,297	2,861,946	2,877,243
4	392XXX	Transportation Equipment	8,533,774	1,947,927	10,481,701	6,480,677	1,406,111	7,886,788	2,053,097	541,816	2,594,913
4	393000	Stores Equipment	152,701	507,824	660,525	114,607	366,573	481,180	38,094	141,251	179,345
4	394000	Tools, Shop & Garage Equipment	2,436,257	3,765,034	6,201,291	2,038,698	2,717,790	4,756,488	397,559	1,047,244	1,444,803

RESULTS OF OPERATIONS	Report ID:
<b>GAS UTILITY PLANT</b>	<b>G-PLT-1A</b>
For Month Ended August 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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	3,568,924	1,105,962	4,674,886	2,695,717	798,339	3,494,056	873,207	307,623	1,180,830
4	397XXX	Communications Equipment	2,228,124	7,671,430	9,899,554	806,063	5,537,622	6,343,685	1,422,061	2,133,808	3,555,869
4	398000	Miscellaneous Equipment	1,065	118,105	119,170	1,065	85,254	86,319	0	32,851	32,851
		<b>TOTAL GENERAL PLANT</b>	<b>22,581,736</b>	<b>44,678,515</b>	<b>67,260,251</b>	<b>16,458,956</b>	<b>32,251,187</b>	<b>48,710,143</b>	<b>6,122,780</b>	<b>12,427,328</b>	<b>18,550,108</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>531,736,212</b>	<b>98,467,673</b>	<b>630,203,885</b>	<b>356,169,211</b>	<b>70,195,581</b>	<b>426,364,792</b>	<b>175,567,001</b>	<b>28,272,092</b>	<b>203,839,093</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(13,269,845)	(13,269,845)	0	(9,324,720)	(9,324,720)	0	(3,945,125)	(3,945,125)
G-ADEP		Distribution Plant	(172,351,970)	(1,541,636)	(173,893,606)	(114,521,753)	(996,051)	(115,517,804)	(57,830,217)	(545,585)	(58,375,802)
G-ADEP		General Plant	(6,492,788)	(13,130,672)	(19,623,460)	(4,054,070)	(9,478,375)	(13,532,445)	(2,438,718)	(3,652,297)	(6,091,015)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(178,844,758)</b>	<b>(27,942,153)</b>	<b>(206,786,911)</b>	<b>(118,575,823)</b>	<b>(19,799,146)</b>	<b>(138,374,969)</b>	<b>(60,268,935)</b>	<b>(8,143,007)</b>	<b>(68,411,942)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAAMT		General Plant - 303000	(156,946)	(116,093)	(273,039)	(107,381)	(83,802)	(191,183)	(49,565)	(32,291)	(81,856)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(6,524,899)	(6,524,899)	0	(4,709,998)	(4,709,998)	0	(1,814,901)	(1,814,901)
G-AAAMT		Underground Storage	0	(239,774)	(239,774)	0	(168,489)	(168,489)	0	(71,285)	(71,285)
G-AAAMT		General Plant - 390200, 396200	(4,612)	(40,810)	(45,422)	(3,643)	(29,459)	(33,102)	(969)	(11,351)	(12,320)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(161,558)</b>	<b>(6,921,576)</b>	<b>(7,083,134)</b>	<b>(111,024)</b>	<b>(4,991,748)</b>	<b>(5,102,772)</b>	<b>(50,534)</b>	<b>(1,929,828)</b>	<b>(1,980,362)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(179,006,316)</b>	<b>(34,863,729)</b>	<b>(213,870,045)</b>	<b>(118,686,847)</b>	<b>(24,790,894)</b>	<b>(143,477,741)</b>	<b>(60,319,469)</b>	<b>(10,072,835)</b>	<b>(70,392,304)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>352,729,896</b>	<b>63,603,944</b>	<b>416,333,840</b>	<b>237,482,364</b>	<b>45,404,687</b>	<b>282,887,051</b>	<b>115,247,532</b>	<b>18,199,257</b>	<b>133,446,789</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(68,169,812)	(68,169,812)	0	(46,320,024)	(46,320,024)	0	(21,849,788)	(21,849,788)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(9,021,790)	(9,021,790)	0	(6,494,283)	(6,494,283)	0	(2,527,507)	(2,527,507)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(108,306)	(108,306)	0	(78,181)	(78,181)	0	(30,125)	(30,125)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,057,274)	(1,057,274)	0	(718,397)	(718,397)	0	(338,877)	(338,877)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(78,357,182)</b>	<b>(78,357,182)</b>	<b>0</b>	<b>(53,610,885)</b>	<b>(53,610,885)</b>	<b>0</b>	<b>(24,746,297)</b>	<b>(24,746,297)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>352,729,896</b>	<b>(14,753,238)</b>	<b>337,976,658</b>	<b>237,482,364</b>	<b>(8,206,198)</b>	<b>229,276,166</b>	<b>115,247,532</b>	<b>(6,547,040)</b>	<b>108,700,492</b>

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%	64.610%	35.390%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.948%	32.052%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended August 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	352,729,896	(14,753,238)	337,976,658	237,482,364	(8,206,198)	229,276,166	115,247,532	(6,547,040)	108,700,492
	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	21,840,557	21,840,557	0	15,347,359	15,347,359	0	6,493,198	6,493,198
4	252000 Customer Advances	(77,864)	(37)	(77,901)	(11,804)	(27)	(11,831)	(66,060)	(10)	(66,070)
99	235199 Customer Deposits	(493,240)	0	(493,240)	(493,240)	0	(493,240)	0	0	0
C-WKC	Working Capital	0	1,395,167	1,395,167	0	0	0	0	1,395,167	1,395,167
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(571,104)	28,966,751	28,395,647	(505,044)	19,374,551	18,869,507	(66,060)	9,592,200	9,526,140
	NET RATE BASE	352,158,792	14,213,513	366,372,305	236,977,320	11,168,353	248,145,673	115,181,472	3,045,160	118,226,632

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended August 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
	Steam (ED-AN)	653,744	653,744										
	Hydro (ED-AN)	686,464	686,464										
	Other (ED-AN)	779,357	779,357										
<b>Total Electric Production</b>		<b>2,119,565</b>	<b>2,119,565</b>										
<b>Electric Transmission</b>													
	ED-AN	859,669	859,669										
<b>Total Electric Transmission</b>		<b>859,669</b>	<b>859,669</b>										
<b>Electric Distribution</b>													
	ED-AN	56	56										
	ED-ID	1,210,446	1,210,446										
	ED-WA	2,005,026	2,005,026										
<b>Total Electric Distribution</b>		<b>3,215,528</b>	<b>3,215,528</b>										
<b>Gas Underground Storage</b>													
1	GD-AN	47,441	47,441			47,441	47,441		33,337	33,337		14,104	14,104
	GD-OR	9,405		9,405									
<b>Total Gas Underground Storage</b>		<b>56,846</b>	<b>47,441</b>	<b>9,405</b>		<b>47,441</b>	<b>47,441</b>		<b>33,337</b>	<b>33,337</b>		<b>14,104</b>	<b>14,104</b>
<b>Gas Distribution</b>													
6	GD-AN	5,378	5,378			5,378	5,378		3,475	3,475		1,903	1,903
	GD-ID	348,571	348,571		348,571	348,571	348,571				348,571		348,571
	GD-WA	711,707	711,707		711,707	711,707	711,707	711,707		711,707			
	GD-OR	469,765		469,765									
<b>Total Gas Distribution</b>		<b>1,535,421</b>	<b>1,065,656</b>	<b>469,765</b>	<b>1,060,278</b>	<b>5,378</b>	<b>1,065,656</b>	<b>711,707</b>	<b>3,475</b>	<b>715,182</b>	<b>348,571</b>	<b>1,903</b>	<b>350,474</b>
<b>General Plant</b>													
	ED-AN	225,673	225,673										
	ED-ID	13,742	13,742										
	ED-WA	86,606	86,606										
7,4	CD-AA	1,223,672	872,356	242,556	108,760		242,556	242,556		175,089	175,089	67,467	67,467
9,4	CD-AN	58,172	45,747	12,425			12,425	12,425		8,969	8,969	3,456	3,456
9	CD-ID	23,039	18,118	4,921		4,921	4,921	4,921			4,921		4,921
9	CD-WA	14,392	11,318	3,074		3,074	3,074	3,074		3,074			
8,4	GD-AA	17,091		11,747	5,344		11,747	11,747		8,480	8,480	3,267	3,267
4	GD-AN	2,733	2,733				2,733	2,733		1,973	1,973	760	760
	GD-ID	4,035	4,035			4,035	4,035	4,035			4,035		4,035
	GD-WA	18,288	18,288			18,288	18,288	18,288		18,288			
	GD-OR	17,237		17,237									
<b>Total General Plant</b>		<b>1,704,680</b>	<b>1,273,560</b>	<b>299,779</b>	<b>131,341</b>	<b>30,318</b>	<b>269,461</b>	<b>299,779</b>	<b>21,362</b>	<b>194,511</b>	<b>215,873</b>	<b>8,956</b>	<b>74,950</b>
<b>Total Depreciation Expense</b>		<b>9,491,709</b>	<b>7,468,322</b>	<b>1,412,876</b>	<b>610,511</b>	<b>1,090,596</b>	<b>322,280</b>	<b>1,412,876</b>	<b>733,069</b>	<b>231,323</b>	<b>964,392</b>	<b>357,527</b>	<b>90,957</b>

Allocation Ratios:

Service - Electric Gas-North Gas-South Jurisdiction - Washington



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

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	System Contract Demand	70.270%	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	64.610%	35.390%

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

Report ID:  
**G-AMTX-1A**

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	76,533	76,533												
Misc Intangible Plt (303000)	ED-AN	14,919	14,919												
<b>Total Production/Transmission</b>		<b>91,452</b>	<b>91,452</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	237	237												
<b>Total Distribution</b>		<b>2,250</b>	<b>2,250</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	37,457	26,703	7,425	3,329		7,425	7,425		5,360	5,360		2,065	2,065	
9,4	CD-AN	811	638	173			173	173		125	125		48	48	
	GD-ID	338		338			338	338				338		338	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	672			672										
<b>Total General Plant - 303000</b>		<b>41,350</b>	<b>27,341</b>	<b>10,008</b>	<b>4,001</b>		<b>2,410</b>	<b>7,598</b>	<b>10,008</b>	<b>2,072</b>	<b>5,485</b>	<b>7,557</b>	<b>338</b>	<b>2,113</b>	<b>2,451</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	904,611	644,897	179,312	80,402			179,312	179,312		129,436	129,436		49,876	49,876
9,4	CD-AN	849	668	181				181	181		131	131		50	50
9,4	CD-ID	894	703	191			191	191					191		191
	ED-AN	14,486	14,486												
	ED-ID	396	396												
	ED-WA	66,543	66,543												
8,4	GD-AA	37,477		25,759	11,718		25,759	25,759		18,594	18,594		7,165	7,165	
4	GD-AN	195		195			195	195		141	141		54	54	
	GD-OR	21			21										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>1,025,472</b>	<b>727,693</b>	<b>205,638</b>	<b>92,141</b>		<b>191</b>	<b>205,447</b>	<b>205,638</b>		<b>148,302</b>	<b>148,302</b>	<b>191</b>	<b>57,145</b>	<b>57,336</b>
<b>Gas Underground Storage</b>															
1	GD-AN	19		19			19	19		13	13		6	6	
<b>Total Gas Underground Storage</b>		<b>19</b>		<b>19</b>			<b>19</b>	<b>19</b>		<b>13</b>	<b>13</b>		<b>6</b>	<b>6</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	2,405	1,714	477	214		477	477		344	344		133	133	
4	ED-AN	883	883												
	GD-OR	262			262										
<b>Total General Plant- 390200, 396200</b>		<b>3,550</b>	<b>2,597</b>	<b>477</b>	<b>476</b>		<b>477</b>	<b>477</b>		<b>344</b>	<b>344</b>		<b>133</b>	<b>133</b>	
<b>Total Amortization Expense</b>		<b>1,164,093</b>	<b>851,333</b>	<b>216,142</b>	<b>96,618</b>		<b>2,601</b>	<b>213,541</b>	<b>216,142</b>	<b>2,072</b>	<b>154,144</b>	<b>156,216</b>	<b>529</b>	<b>59,397</b>	<b>59,926</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1 System Contract Demand	70.270%	29.730%
8 Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4 Jurisdictional 4-Factor Rat	72.185%	27.815%
9 Elec/Gas North 4-Factor	78.641%	21.359%	0.000%			

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
	Steam (ED-AN)	(288,652,608)	(288,652,608)										
	Hydro (ED-AN)	(127,934,760)	(127,934,760)										
	Other (ED-AN)	(90,196,226)	(90,196,226)										
<b>Total Electric Production</b>	<b>(506,783,594)</b>	<b>(506,783,594)</b>											
<b>Electric Transmission</b>													
	ED-AN	(191,060,267)	(191,060,267)										
<b>Total Electric Transmission</b>	<b>(191,060,267)</b>	<b>(191,060,267)</b>											
<b>Electric Distribution</b>													
	ED-AN	491	491										
	ED-ID	(159,640,086)	(159,640,086)										
	ED-WA	(255,201,835)	(255,201,835)										
<b>Total Electric Distribution</b>	<b>(414,841,430)</b>	<b>(414,841,430)</b>											
<b>Gas Underground Storage</b>													
1	GD-AN	(13,269,845)	(13,269,845)		(13,269,845)	(13,269,845)		(9,324,720)	(9,324,720)		(3,945,125)	(3,945,125)	
	GD-OR	(585,959)		(585,959)									
<b>Total Gas Underground Storage</b>	<b>(13,855,804)</b>		<b>(13,269,845)</b>	<b>(585,959)</b>	<b>(13,269,845)</b>	<b>(13,269,845)</b>		<b>(9,324,720)</b>	<b>(9,324,720)</b>		<b>(3,945,125)</b>	<b>(3,945,125)</b>	
<b>Gas Distribution</b>													
6	GD-AN	(1,541,636)	(1,541,636)			(1,541,636)	(1,541,636)	(996,051)	(996,051)		(545,585)	(545,585)	
	GD-ID	(57,830,217)	(57,830,217)		(57,830,217)	(57,830,217)				(57,830,217)		(57,830,217)	
	GD-WA	(114,521,753)	(114,521,753)		(114,521,753)	(114,521,753)	(114,521,753)		(114,521,753)				
	GD-OR	(90,812,537)		(90,812,537)									
<b>Total Gas Distribution</b>	<b>(264,706,143)</b>		<b>(173,893,606)</b>	<b>(90,812,537)</b>	<b>(172,351,970)</b>	<b>(1,541,636)</b>	<b>(173,893,606)</b>	<b>(114,521,753)</b>	<b>(996,051)</b>	<b>(115,517,804)</b>	<b>(57,830,217)</b>	<b>(545,585)</b>	<b>(58,375,802)</b>
<b>General Plant</b>													
	ED-AN	(37,897,055)	(37,897,055)										
	ED-ID	(6,627,948)	(6,627,948)										
	ED-WA	(14,135,696)	(14,135,696)										
7,4	CD-AA	(40,097,073)	(28,585,203)	(7,948,042)	(3,563,828)	(7,948,042)	(7,948,042)	(5,737,294)	(5,737,294)		(2,210,748)	(2,210,748)	
9,4	CD-AN	(11,148,331)	(8,767,159)	(2,381,172)		(2,381,172)	(2,381,172)	(1,718,849)	(1,718,849)		(662,323)	(662,323)	
9	CD-ID	(5,013,268)	(3,942,484)	(1,070,784)		(1,070,784)	(1,070,784)			(1,070,784)		(1,070,784)	
9	CD-WA	(2,334,697)	(1,836,029)	(498,668)		(498,668)	(498,668)	(498,668)	(498,668)				
8,4	GD-AA	(1,589,235)		(1,092,313)	(496,922)	(1,092,313)	(1,092,313)	(788,486)	(788,486)		(303,827)	(303,827)	
4	GD-AN	(1,709,145)		(1,709,145)		(1,709,145)	(1,709,145)	(1,233,746)	(1,233,746)		(475,399)	(475,399)	
	GD-ID	(1,367,934)		(1,367,934)		(1,367,934)	(1,367,934)			(1,367,934)		(1,367,934)	
	GD-WA	(3,555,402)		(3,555,402)		(3,555,402)	(3,555,402)	(3,555,402)	(3,555,402)				
	GD-OR	(4,081,911)		(4,081,911)									
<b>Total General Plant</b>	<b>(129,557,695)</b>	<b>(101,791,574)</b>	<b>(19,623,460)</b>	<b>(8,142,661)</b>	<b>(6,492,788)</b>	<b>(13,130,672)</b>	<b>(19,623,460)</b>	<b>(4,054,070)</b>	<b>(9,478,375)</b>	<b>(13,532,445)</b>	<b>(2,438,718)</b>	<b>(3,652,297)</b>	<b>(6,091,015)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,520,804,933)</b>	<b>(1,214,476,865)</b>	<b>(206,786,911)</b>	<b>(99,541,157)</b>	<b>(178,844,758)</b>	<b>(27,942,153)</b>	<b>(206,786,911)</b>	<b>(118,575,823)</b>	<b>(19,799,146)</b>	<b>(138,374,969)</b>	<b>(60,268,935)</b>	<b>(8,143,007)</b>	<b>(68,411,942)</b>

Allocation Ratios:

Service - Electric Gas-North Gas-South

Jurisdiction -  
Page 1 of 2

Washington

Idaho  
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RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended August 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	System Contract Demand	70.270%	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	64.610%	35.390%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(7,960,153)	(7,960,153)											
Misc Intangible Plt (303000)	ED-AN	(808,834)	(808,834)											
<b>Total Production/Transmission</b>		<b>(8,768,987)</b>	<b>(8,768,987)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(112,025)	(112,025)											
Misc Intangible Plt (303000)	ED-WA	(26,965)	(26,965)											
<b>Total Distribution</b>		<b>(138,990)</b>	<b>(138,990)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(516,791)	(368,421)	(102,438)	(45,932)		(102,438)	(102,438)		(73,945)	(73,945)		(28,493)	(28,493)
9,4	CD-AN	(63,933)	(50,278)	(13,655)			(13,655)	(13,655)		(9,857)	(9,857)		(3,798)	(3,798)
	GD-ID	(49,565)		(49,565)			(49,565)	(49,565)				(49,565)		(49,565)
	GD-WA	(107,381)		(107,381)			(107,381)	(107,381)	(107,381)					(107,381)
	GD-OR	(61,455)			(61,455)									(61,455)
<b>Total General Plant - 303000</b>		<b>(799,125)</b>	<b>(418,699)</b>	<b>(273,039)</b>	<b>(107,387)</b>	<b>(156,946)</b>	<b>(116,093)</b>	<b>(273,039)</b>	<b>(107,381)</b>	<b>(83,802)</b>	<b>(191,183)</b>	<b>(49,565)</b>	<b>(32,291)</b>	<b>(81,856)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(27,631,856)	(19,698,750)	(5,477,186)	(2,455,920)		(5,477,186)	(5,477,186)		(3,953,707)	(3,953,707)		(1,523,479)	(1,523,479)
9,4	CD-AN	(12,704)	(9,990)	(2,714)			(2,714)	(2,714)		(1,959)	(1,959)		(755)	(755)
9	CD-ID	(14,305)	(11,250)	(3,055)		(3,055)		(3,055)				(3,055)		(3,055)
	ED-AN	(569,337)	(569,337)											
	ED-ID	(11,459)	(11,459)											
	ED-WA	(1,366,642)	(1,366,642)											
8,4	GD-AA	(1,504,862)		(1,034,322)	(470,540)		(1,034,322)	(1,034,322)		(746,625)	(746,625)		(287,697)	(287,697)
4	GD-AN	(10,677)		(10,677)			(10,677)	(10,677)		(7,707)	(7,707)		(2,970)	(2,970)
	GD-OR	(1,140)			(1,140)									(1,140)
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(31,122,982)</b>	<b>(21,667,428)</b>	<b>(6,527,954)</b>	<b>(2,927,600)</b>	<b>(6,524,899)</b>	<b>(6,527,954)</b>	<b>(6,527,954)</b>	<b>(4,709,998)</b>	<b>(4,709,998)</b>	<b>(4,709,998)</b>	<b>(1,814,901)</b>	<b>(1,817,956)</b>	<b>(1,817,956)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	(239,774)		(239,774)			(239,774)	(239,774)		(168,489)	(168,489)		(71,285)	(71,285)
<b>Total Gas Underground Storage</b>		<b>(239,774)</b>		<b>(239,774)</b>			<b>(239,774)</b>	<b>(239,774)</b>		<b>(168,489)</b>	<b>(168,489)</b>		<b>(71,285)</b>	<b>(71,285)</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(205,884)	(146,775)	(40,810)	(18,299)		(40,810)	(40,810)		(29,459)	(29,459)		(11,351)	(11,351)
9	CD-ID	(4,537)	(3,568)	(969)			(969)	(969)				(969)		(969)
9	CD-WA	(8,332)	(6,552)	(1,780)		(1,780)		(1,780)	(1,780)					
4	ED-AN	(60,139)	(60,139)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)		(1,863)	(1,863)					
	GD-OR	(49,096)			(49,096)									(49,096)
<b>Total General Plant - 390200, 396200</b>		<b>(440,529)</b>	<b>(327,712)</b>	<b>(45,422)</b>	<b>(67,395)</b>	<b>(4,612)</b>	<b>(40,810)</b>	<b>(45,422)</b>	<b>(3,643)</b>	<b>(29,459)</b>	<b>(33,102)</b>	<b>(969)</b>	<b>(11,351)</b>	<b>(12,320)</b>
<b>Total Accumulated Amortization</b>		<b>(41,510,387)</b>	<b>(31,321,816)</b>	<b>(7,086,189)</b>	<b>(3,102,382)</b>	<b>(161,558)</b>	<b>(6,921,576)</b>	<b>(7,086,189)</b>	<b>(111,024)</b>	<b>(4,991,748)</b>	<b>(5,102,772)</b>	<b>(50,534)</b>	<b>(1,929,828)</b>	<b>(1,983,417)</b>

<b>Allocation Ratios:</b>														
Service -		Electric	Gas-North	Gas-South		Jurisdiction -		Washington					Idaho	

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

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	System Contract Demand	70.270%	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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended August 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	
99		GD-OR / AS	704,242	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	
7		CD-AA	3,986,889	0	0	2,842,253	2,842,253	0	0	790,281	790,281	0	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	
		<b>TOTAL ACCOUNT</b>	<b>6,772,910</b>	<b>383,783</b>	<b>706,117</b>	<b>3,099,389</b>	<b>4,189,289</b>	<b>577,703</b>	<b>93,387</b>	<b>853,934</b>	<b>1,525,024</b>	<b>704,242</b>	<b>354,355</b>	<b>1,058,597</b>
	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	
99		GD-WA / ID / AN	2,204,834	0	0	0	0	2,204,834	0	0	2,204,834	0	0	
99		GD-OR / AS	3,679,936	0	0	0	0	0	0	0	3,679,936	0	3,679,936	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	81,623,373	0	0	58,189,303	58,189,303	0	0	16,179,385	16,179,385	0	7,254,685	
9		CD-WA / ID / AN	21,795,457	5,464,231	4,472,116	7,203,818	17,140,165	1,484,092	1,214,633	1,956,567	4,655,292	0	0	
		<b>TOTAL ACCOUNT</b>	<b>116,091,545</b>	<b>6,394,747</b>	<b>6,611,281</b>	<b>69,111,385</b>	<b>82,117,413</b>	<b>3,688,926</b>	<b>1,214,633</b>	<b>18,135,952</b>	<b>23,039,511</b>	<b>3,679,936</b>	<b>7,254,685</b>	<b>10,934,621</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,148,543	3,101,557	14,649	6,032,337	9,148,543	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	476,199	0	0	0	0	0	0	327,301	327,301	0	148,898	
7		CD-AA	50,123,817	0	0	35,733,269	35,733,269	0	0	9,935,543	9,935,543	0	4,455,005	
9		CD-WA / ID / AN	201,959	29,873	56,322	72,627	158,822	8,114	15,297	19,726	43,137	0	0	
		<b>TOTAL ACCOUNT</b>	<b>59,957,168</b>	<b>3,131,430</b>	<b>70,971</b>	<b>41,838,233</b>	<b>45,040,634</b>	<b>8,114</b>	<b>15,297</b>	<b>10,289,220</b>	<b>10,312,631</b>	<b>0</b>	<b>4,603,903</b>	<b>4,603,903</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	27,866,372	13,759,384	4,621,019	9,485,969	27,866,372	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	
99		GD-OR / AS	2,881,107	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	
7		CD-AA	566,854	0	0	404,110	404,110	0	0	112,362	112,362	0	50,382	
9		CD-WA / ID / AN	5,514,113	1,572,718	869,385	1,894,251	4,336,354	427,152	236,126	514,481	1,177,759	0	0	
		<b>TOTAL ACCOUNT</b>	<b>46,020,026</b>	<b>15,332,102</b>	<b>5,490,404</b>	<b>11,784,330</b>	<b>32,606,836</b>	<b>6,480,677</b>	<b>2,053,097</b>	<b>1,947,927</b>	<b>10,481,701</b>	<b>2,881,107</b>	<b>50,382</b>	<b>2,931,489</b>

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	393000	Stores Equipment											
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,697,945	111,692	140,255	1,869,743	2,121,690	30,336	38,094	507,825	576,255	0	0
		<b>TOTAL ACCOUNT</b>	<b>3,234,772</b>	<b>122,431</b>	<b>155,000</b>	<b>2,239,588</b>	<b>2,517,019</b>	<b>114,607</b>	<b>38,094</b>	<b>507,825</b>	<b>660,526</b>	<b>57,227</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	3,039,531	1,016,309	315,599	1,707,623	3,039,531	0	0	0	0	0	0
99		GD-WA / ID / AN	2,812,135	0	0	0	0	2,032,507	395,678	383,950	2,812,135	0	0
99		GD-OR / AS	859,599	0	0	0	0	0	0	0	859,599	0	859,599
8		GD-AA	2,169,647	0	0	0	0	0	0	1,491,242	1,491,242	0	678,405
7		CD-AA	9,251,540	0	0	6,595,423	6,595,423	0	0	1,833,840	1,833,840	0	822,277
9		CD-WA / ID / AN	299,984	22,794	6,925	206,191	235,910	6,191	1,881	56,002	64,074	0	0
		<b>TOTAL ACCOUNT</b>	<b>18,432,436</b>	<b>1,039,103</b>	<b>322,524</b>	<b>8,509,237</b>	<b>9,870,864</b>	<b>2,038,698</b>	<b>397,559</b>	<b>3,765,034</b>	<b>6,201,291</b>	<b>859,599</b>	<b>1,500,682</b>
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	763,370	191,531	58,744	513,095	763,370	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
99		GD-OR / AS	136,412	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
7		CD-AA	355,663	0	0	253,552	253,552	0	0	70,500	70,500	0	31,611
9		CD-WA / ID / AN	107,415	5,160	1,647	77,665	84,472	1,402	447	21,094	22,943	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,665,969</b>	<b>196,691</b>	<b>60,391</b>	<b>844,312</b>	<b>1,101,394</b>	<b>47,387</b>	<b>15,444</b>	<b>283,129</b>	<b>345,960</b>	<b>136,412</b>	<b>82,203</b>



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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	34,579,850	16,145,055	10,056,584	8,378,211	34,579,850	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,218,928	0	0	0	0	2,625,908	762,526	830,494	4,218,928	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	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	
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	
		<b>TOTAL ACCOUNT</b>	<b>41,017,217</b>	<b>16,402,083</b>	<b>10,464,097</b>	<b>9,383,074</b>	<b>36,249,254</b>	<b>2,695,717</b>	<b>873,207</b>	<b>1,105,962</b>	<b>4,674,886</b>	<b>43,834</b>	<b>49,243</b>	<b>93,077</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	55,511,268	10,261,828	3,738,183	41,511,257	55,511,268	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,347,713	0	0	0	0	698,036	556,258	93,419	1,347,713	0	0	
99		GD-OR / AS	1,206,138	0	0	0	0	0	0	0	0	1,206,138	0	
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	
7		CD-AA	26,257,572	0	0	18,719,023	18,719,023	0	0	5,204,776	5,204,776	0	2,333,773	
9		CD-WA / ID / AN	12,475,316	397,739	3,187,772	6,225,203	9,810,714	108,026	865,803	1,690,773	2,664,602	0	0	
		<b>TOTAL ACCOUNT</b>	<b>97,790,939</b>	<b>10,659,567</b>	<b>6,925,955</b>	<b>66,455,483</b>	<b>84,041,005</b>	<b>806,062</b>	<b>1,422,061</b>	<b>7,671,430</b>	<b>9,899,553</b>	<b>1,206,138</b>	<b>2,644,243</b>	<b>3,850,381</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	0	0	0	0	0	0	
99		GD-WA / ID / AN	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	
8		GD-AA	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	
9		CD-WA / ID / AN	9,978	3,921	0	3,926	7,847	1,065	0	1,066	2,131	0	0	
		<b>TOTAL ACCOUNT</b>	<b>683,692</b>	<b>3,921</b>	<b>2,299</b>	<b>503,456</b>	<b>509,676</b>	<b>1,065</b>	<b>0</b>	<b>118,105</b>	<b>119,170</b>	<b>2,367</b>	<b>52,479</b>	<b>54,846</b>
		<b>TOTAL GENERAL PLANT</b>	<b>391,666,674</b>	<b>53,665,858</b>	<b>30,809,039</b>	<b>213,768,487</b>	<b>298,243,384</b>	<b>16,458,956</b>	<b>6,122,779</b>	<b>44,678,518</b>	<b>67,260,253</b>	<b>9,570,862</b>	<b>16,592,175</b>	<b>26,163,037</b>

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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended August 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN	7,073,229	153,179	0	6,920,050	7,073,229	0	0	0	0	0
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,742,452	0	0	4,806,694	4,806,694	0	0	1,336,489	1,336,489	0
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0
		<b>TOTAL ACCOUNT</b>	<b>15,639,493</b>	<b>153,179</b>	<b>0</b>	<b>11,879,353</b>	<b>12,032,532</b>	<b>1,022,594</b>	<b>181,037</b>	<b>1,377,938</b>	<b>2,581,569</b>	<b>426,123</b>
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	5,155,633	3,996,320	23,524	1,135,789	5,155,633	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,217,296	0	0	0	0	0	0	1,523,992	1,523,992	0
7		CD-AA	58,644,180	0	0	41,807,436	41,807,436	0	0	11,624,449	11,624,449	0
9		CD-WA / ID / AN	104,536	0	42,189	40,019	82,208	0	11,459	10,869	22,328	0
		<b>TOTAL ACCOUNT</b>	<b>66,121,645</b>	<b>3,996,320</b>	<b>65,713</b>	<b>42,983,244</b>	<b>47,045,277</b>	<b>0</b>	<b>11,459</b>	<b>13,159,310</b>	<b>13,170,769</b>	<b>0</b>
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	12,388	0	0	12,388	12,388	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,755,246	0	0	3,390,015	3,390,015	0	0	942,585	942,585	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,780,391</b>	<b>0</b>	<b>0</b>	<b>3,402,403</b>	<b>3,402,403</b>	<b>0</b>	<b>0</b>	<b>954,111</b>	<b>954,111</b>	<b>1,231</b>
	<b>TOTAL</b>		<b>86,541,529</b>	<b>4,149,499</b>	<b>65,713</b>	<b>58,265,000</b>	<b>62,480,212</b>	<b>1,022,594</b>	<b>192,496</b>	<b>15,491,359</b>	<b>16,706,449</b>	<b>427,354</b>

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:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-1A</b>
For Month Ended August 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(43,359,348)	(30,910,879)	(8,594,690)	(3,853,779)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(1,999,627)	(1,572,527)	(427,100)	0
7	283750 CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
	Total	<u>(45,905,370)</u>	<u>(32,872,931)</u>	<u>(9,130,096)</u>	<u>(3,902,343)</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
<b>COMMON WORKING CAPITAL</b>
For Month Ended August 31, 2014
Average of Monthly Averages Basis

Report ID: <b>C-WKC-1A</b>
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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	1,523,014	813,255		2,336,269		813,255			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,395,461	745,145		2,140,606		745,145			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	15,817,023	7,220,470	2,247,314	25,284,807		5,826,395		1,394,075	2,247,314
1	154300 PLANT MATERIALS & OPER SUP-CS2	573,897	306,448		880,345		306,448			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,596,490	852,490		2,448,980		852,490			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	5,036	2,299	716	8,051		1,855		444	716
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	7,139	3,259	1,014	11,412		2,630		629	1,014
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	219	100	31	350		81		19	31
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	7,070,701			7,070,701	7,070,701		0		
<b>TOTAL</b>		<b>27,988,980</b>	<b>9,943,466</b>	<b>2,249,075</b>	<b>40,181,521</b>	<b>7,070,701</b>	<b>8,548,299</b>	<b>0</b>	<b>1,395,167</b>	<b>2,249,075</b>

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						