

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12A</b>
For Twelve Months 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)	25,737,474	15,217,621	10,519,853
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	25,737,474	15,217,621	10,519,853
G-APL	Gas Net Adjusted Rate Base	348,657,072	234,526,288	114,130,784
	RATE OF RETURN	7.382%	6.489%	9.217%

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

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

Report ID:  
**G-ALL-12A**

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 - AMA Percent	09-01-2013 thru 08-31-2014	228,155 <b>100.000%</b>	151,467 <b>66.388%</b>	76,688 <b>33.612%</b>	
3	G-OPS	Direct Distribution Operating Expense Percent	09-01-2013 thru 08-31-2014	11,874,817 <b>100.000%</b>	7,886,496 <b>66.414%</b>	3,988,321 <b>33.586%</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	09-01-2013 thru 08-31-2014	264,920,750 <b>100.000%</b>	182,533,169 <b>68.901%</b>	82,387,581 <b>31.099%</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: G-ALL-12A
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Direct O & M Accts 500 - 894	68,495,470	58,058,286	6,367,532	4,069,652
Direct O & M Accts 901 - 935	36,950,340	26,569,475	7,224,117	3,156,748
Direct O & M Accts 901 - 905 Utility 9 Only	4,724,966	3,236,437	1,488,529	XXXXXX
Adjustments	0			
<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	0	6,009,988	3,841,137
Direct O & M Accts 901 - 935			10,008,419	0	6,964,929	3,043,490
Direct O & M Accts 901 - 905 Utility 9 Only			1,488,529	0	1,488,529	XXXXXX
<b>Total</b>			<b>21,348,073</b>	<b>0</b>	<b>14,463,446</b>	<b>6,884,627</b>
Percentage			100.000%	0.000%	67.751%	32.249%
Direct Labor Accts 580 - 894			12,458,854	0	8,930,624	3,528,230
Direct Labor Accts 901 - 935			1,855,548	0	232,337	1,623,211
Direct Labor Accts 901 - 905 Utility 9 Only			3,462,240	0	3,462,240	XXXXXX
<b>Total</b>			<b>17,776,642</b>	<b>0</b>	<b>12,625,201</b>	<b>5,151,441</b>
Percentage			100.000%	0.000%	71.021%	28.979%
Number of Customers at			325,919	0	228,433	97,486
Percentage			100.000%	0.000%	70.089%	29.911%
Net Direct Plant			552,816,448	0	365,235,362	187,581,086
Percentage			100.000%	0.000%	66.068%	33.932%

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

Report ID:  
**G-ALL-12A**

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		Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor	01-01-2013 thru 12-31-2013				
	Direct O & M Accts 580 - 894		64,480,390	58,058,286	6,422,104	0
	Direct O & M Accts 901 - 935		33,796,280	26,569,475	7,226,805	0
	Adjustments		0	0	0	0
	Total		98,276,670	84,627,761	13,648,909	0
	Percentage		100.000%	86.112%	13.888%	0.000%
	Direct Labor Accts 580 - 894		63,088,156	51,352,909	11,735,247	0
	Direct Labor Accts 901 - 935		3,849,086	3,408,229	440,857	0
	Total		66,937,242	54,761,138	12,176,104	0
	Percentage		100.000%	81.810%	18.190%	0.000%
	Number of Customers at		594,738	366,305	228,433	0
	Percentage		100.000%	61.591%	38.409%	0.000%
	Net Direct Plant		2,443,285,624	2,078,050,262	365,235,362	0
	Percentage		100.000%	85.051%	14.949%	0.000%
9	Total Percentages Average (CD AN/ID/WA)		400.000%	314.564%	85.436%	0.000%
			<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	09-01-2013 thru 08-31-2014	16,508,174	11,233,961	5,274,213	
			<b>100.000%</b>	<b>68.051%</b>	<b>31.949%</b>	
12	Net Gas Plant (before DFIT) - AMA Percent	08-01-2013 thru 08-31-2014	406,943,263	274,792,163	132,151,100	
			<b>100.000%</b>	<b>67.526%</b>	<b>32.474%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	08-01-2013 thru 08-31-2014	46,563,867	34,368,720	12,195,147	
			<b>100.000%</b>	<b>73.810%</b>	<b>26.190%</b>	

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AVISTA UTILITIES

14	Net Allocated Schedule M's - AMA Percent	09-01-2013 thru 08-31-2014	-22,652,344	-15,241,064	-7,411,280
			<b>100.000%</b>	<b>67.283%</b>	<b>32.717%</b>
99	Input Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>GAS OPERATING STATEMENT</b>		<b>G-OPS-12A</b>
For Twelve Months 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	156,669,091	0	156,669,091	107,452,105	0	107,452,105	49,216,986	0	49,216,986
99	4812XX	Commercial - Firm & Interruptible	79,792,366	0	79,792,366	56,017,484	0	56,017,484	23,774,882	0	23,774,882
99	4813XX	Industrial-Firm	3,603,872	0	3,603,872	1,914,148	0	1,914,148	1,689,724	0	1,689,724
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	329,727	0	329,727	290,688	0	290,688	39,039	0	39,039
99	499XXX	Unbilled Revenue	512,225	0	512,225	351,327	0	351,327	160,898	0	160,898
TOTAL SALES TO ULTIMATE CUSTOMERS			240,907,281	0	240,907,281	166,025,752	0	166,025,752	74,881,529	0	74,881,529
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	111,737,548	0	111,737,548	75,990,647	0	75,990,647	35,746,901	0	35,746,901
4	488000	Miscellaneous Service Revenues	22,902	0	22,902	12,302	0	12,302	10,600	0	10,600
99	489300	Transportation For Others	4,572,070	0	4,572,070	4,111,860	0	4,111,860	460,210	0	460,210
99	493000	Rent from Gas Property	2,358	0	2,358	2,358	0	2,358	0	0	0
4	495XXX	Other Gas Revenues	5,427,081	346,152	5,773,233	3,702,493	249,870	3,952,363	1,724,588	96,282	1,820,870
99	496100	Provision for Rate Refund	(581,235)	0	(581,235)	0	0	0	(581,235)	0	(581,235)
TOTAL OTHER OPERATING REVENUES			121,180,724	346,152	121,526,876	83,819,660	249,870	84,069,530	37,361,064	96,282	37,457,346
TOTAL GAS REVENUES			362,088,005	346,152	362,434,157	249,845,412	249,870	250,095,282	112,242,593	96,282	112,338,875
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	245,867,065	0	245,867,065	167,845,942	0	167,845,942	78,021,123	0	78,021,123
99	808XXX	Net Natural Gas Storage Transactions	(6,887,927)	0	(6,887,927)	(3,742,138)	0	(3,742,138)	(3,145,789)	0	(3,145,789)
99	811000	Gas Used for Products Extraction	(1,253,296)	0	(1,253,296)	(853,661)	0	(853,661)	(399,635)	0	(399,635)
10	813000	Other Gas Expenses	0	1,107,809	1,107,809	0	768,975	768,975	0	338,834	338,834
99	813010	Gas Technology Institute (GTI) Expenses	110,191	0	110,191	78,158	0	78,158	32,033	0	32,033
TOTAL PRODUCTION EXPENSES			237,836,033	1,107,809	238,943,842	163,328,301	768,975	164,097,276	74,507,732	338,834	74,846,566
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	14,617	14,617	0	10,271	10,271	0	4,346	4,346
1	824000	Other Expenses	0	624,803	624,803	0	439,049	439,049	0	185,754	185,754
1	837000	Other Equipment	0	568,284	568,284	0	399,333	399,333	0	168,951	168,951
TOTAL UNDERGROUND STORAGE OPER EXP			0	1,207,704	1,207,704	0	848,653	848,653	0	359,051	359,051
G-DEPX		Depreciation Expense-Underground Storage	0	554,790	554,790	0	389,851	389,851	0	164,939	164,939
G-AMTX		Amortization Expense-Underground Storage	0	228	228	0	160	160	0	68	68
G-OTX		Taxes Other Than FIT	0	319,411	319,411	0	224,450	224,450	0	94,961	94,961
TOTAL UG STORAGE DEPR/AMRT/NON-FIT			0	874,429	874,429	0	614,461	614,461	0	259,968	259,968
TOTAL UNDERGROUND STORAGE EXPENSES			0	2,082,133	2,082,133	0	1,463,114	1,463,114	0	619,019	619,019

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For Twelve Months Ended August 31, 2014	
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Ref/Basis Account Description	

AVISTA UTILITIES

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

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	340,974	1,354,200	1,695,174	218,745	899,378	1,118,123	122,229	454,822	577,051
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,455,093	1,013,291	3,468,384	1,791,431	672,967	2,464,398	663,662	340,324	1,003,986
3	875000	Measuring & Reg Sta Exp-General	121,711	0	121,711	84,821	0	84,821	36,890	0	36,890
3	876000	Measuring & Reg Sta Exp-Industrial	(18,974)	0	(18,974)	1,684	0	1,684	(20,658)	0	(20,658)
3	877000	Measuring & Reg Sta Exp-City Gate	198,949	214	199,163	84,111	142	84,253	114,838	72	114,910
3	878000	Meter & House Regulator Expenses	487,891	0	487,891	223,689	0	223,689	264,202	0	264,202
3	879000	Customer Installation Expenses	1,805,420	91,895	1,897,315	1,148,585	61,031	1,209,616	656,835	30,864	687,699
3	880000	Other Expenses	1,377,253	621,196	1,998,449	878,503	412,561	1,291,064	498,750	208,635	707,385
3	881000	Rents	0	31,010	31,010	0	20,595	20,595	0	10,415	10,415
MAINTENANCE											
3	885000	Supervision & Engineering	129,186	3,809	132,995	57,200	2,530	59,730	71,986	1,279	73,265
3	887000	Mains	2,075,288	0	2,075,288	1,603,267	0	1,603,267	472,021	0	472,021
3	889000	Measuring & Reg Sta Exp-General	159,521	0	159,521	105,456	0	105,456	54,065	0	54,065
3	890000	Measuring & Reg Sta Exp-Industrial	203,475	0	203,475	153,236	0	153,236	50,239	0	50,239
3	891000	Measuring & Reg Sta Exp-City Gate	71,787	0	71,787	34,262	0	34,262	37,525	0	37,525
3	892000	Services	1,599,249	13,912	1,613,161	960,227	9,240	969,467	639,022	4,672	643,694
3	893000	Meters & House Regulators	867,552	814,938	1,682,490	540,837	541,233	1,082,070	326,715	273,705	600,420
3	894000	Other Equipment	442	193,625	194,067	442	128,594	129,036	0	65,031	65,031
TOTAL DISTRIBUTION OPERATING EXP			11,874,817	4,138,090	16,012,907	7,886,496	2,748,271	10,634,767	3,988,321	1,389,819	5,378,140
G-DEPX		Depreciation Expense-Distribution	12,415,708	62,668	12,478,376	8,297,038	43,179	8,340,217	4,118,670	19,489	4,138,159
G-OTX		Taxes Other Than FIT	17,629,664	0	17,629,664	14,816,079	0	14,816,079	2,813,585	0	2,813,585
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			30,045,372	62,668	30,108,040	23,113,117	43,179	23,156,296	6,932,255	19,489	6,951,744
TOTAL DISTRIBUTION EXPENSES			41,920,189	4,200,758	46,120,947	30,999,613	2,791,450	33,791,063	10,920,576	1,409,308	12,329,884
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	223,349	223,349	0	148,277	148,277	0	75,072	75,072
2	902000	Meter Reading Expenses	1,799,924	58,672	1,858,596	1,600,382	38,951	1,639,333	199,542	19,721	219,263
G-903	903XXX	Customer Records & Collection Expenses	1,077,993	4,232,694	5,310,687	764,930	2,810,001	3,574,931	313,063	1,422,693	1,735,756
2	904000	Uncollectible Accounts	347	1,661,141	1,661,488	0	1,102,798	1,102,798	347	558,343	558,690
2	905000	Misc Customer Accounts	0	168,529	168,529	0	111,883	111,883	0	56,646	56,646
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,878,264	6,344,385	9,222,649	2,365,312	4,211,910	6,577,222	512,952	2,132,475	2,645,427
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,845,174	158,469	6,003,643	5,774,680	105,204	5,879,884	70,494	53,265	123,759
2	909000	Advertising	1,779	640,788	642,567	1,779	425,406	427,185	0	215,382	215,382



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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	910000	Misc Customer Service & Info Exp	0	123,080	123,080	0	81,710	81,710	0	41,370	41,370
		TOTAL CUSTOMER SERVICE & INFO EXP	5,846,953	922,337	6,769,290	5,776,459	612,320	6,388,779	70,494	310,017	380,511

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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	112,948	5,886,761	5,999,709	72,017	4,249,358	4,321,375	40,931	1,637,403	1,678,334
4	921000	Office Supplies & Expenses	15	1,126,236	1,126,251	15	812,973	812,988	0	313,263	313,263
4	922000	Admin. Expenses Transferred - Credit	0	(19,150)	(19,150)	0	(13,823)	(13,823)	0	(5,327)	(5,327)
4	923000	Outside Services Employed	0	2,967,406	2,967,406	0	2,142,022	2,142,022	0	825,384	825,384
4	924000	Property Insurance Premium	0	329,835	329,835	0	238,091	238,091	0	91,744	91,744
4	925XXX	Injuries and Damages	6,199	803,869	810,068	6,157	580,273	586,430	42	223,596	223,638
4	926XXX	Employee Pensions and Benefits	63	304,986	305,049	63	220,154	220,217	0	84,832	84,832
4	928000	Regulatory Commission Expenses	811,666	220,558	1,032,224	585,304	159,210	744,514	226,362	61,348	287,710
4	930000	Miscellaneous General Expenses	42,585	912,708	955,293	29,400	658,838	688,238	13,185	253,870	267,055
4	931000	Rents	8,731	195,785	204,516	8,617	141,327	149,944	114	54,458	54,572
4	935000	Maintenance of General Plant	417,141	2,068,622	2,485,763	332,246	1,493,235	1,825,481	84,895	575,387	660,282
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>1,399,348</b>	<b>14,797,616</b>	<b>16,196,964</b>	<b>1,033,819</b>	<b>10,681,658</b>	<b>11,715,477</b>	<b>365,529</b>	<b>4,115,958</b>	<b>4,481,487</b>
G-DEPX		Depreciation Expense-General Plant	359,417	3,115,589	3,475,006	254,904	2,248,988	2,503,892	104,513	866,601	971,114
G-AMTX		Amortization Expense - General Plant - 303000	28,255	75,331	103,586	24,197	54,378	78,575	4,058	20,953	25,011
G-AMTX		Amortization Expense - Misc IT Intangible Plant	2,292	2,359,089	2,361,381	0	1,702,908	1,702,908	2,292	656,181	658,473
G-AMTX		Amortization Expense-General Plant - 390200, (	0	5,720	5,720	0	4,129	4,129	0	1,591	1,591
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	32,716	0	32,716	32,716	0	32,716	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	(503)	0	(503)	(503)	0	(503)	0	0	0
<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>			<b>422,177</b>	<b>5,555,729</b>	<b>5,977,906</b>	<b>311,314</b>	<b>4,010,403</b>	<b>4,321,717</b>	<b>110,863</b>	<b>1,545,326</b>	<b>1,656,189</b>
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>			<b>1,821,525</b>	<b>20,353,345</b>	<b>22,174,870</b>	<b>1,345,133</b>	<b>14,692,061</b>	<b>16,037,194</b>	<b>476,392</b>	<b>5,661,284</b>	<b>6,137,676</b>
<b>TOTAL EXPENSES BEFORE FIT</b>			<b>290,302,964</b>	<b>35,010,767</b>	<b>325,313,731</b>	<b>203,814,818</b>	<b>24,539,830</b>	<b>228,354,648</b>	<b>86,488,146</b>	<b>10,470,937</b>	<b>96,959,083</b>
<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>					<b>37,120,426</b>			<b>21,740,634</b>			<b>15,379,792</b>
G-FIT		FEDERAL INCOME TAX			7,403,001			3,749,711			3,653,290
G-FIT		DEFERRED FEDERAL INCOME TAX			4,015,867			2,795,438			1,220,429

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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			(35,916)			(22,136)			(13,780)
		GAS NET OPERATING INCOME (LOSS)			25,737,474			15,217,621			10,519,853

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended August 31, 2014	
Average of Monthly Averages Basis	
Ref/Basis	Account
Description	

AVISTA UTILITIES

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

Direct    Allocated    Total      Direct    Allocated    Total      Direct    Allocated    Total

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%		70.270%		29.730%
G-ALL	2	Number of Customers - AMA	100.000%		66.388%		33.612%
G-ALL	3	Direct Distribution Operating Expense	100.000%		66.414%		33.586%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%		72.185%		27.815%
G-ALL	10	Actual Annual Throughput	100.000%		69.414%		30.586%
G-ALL	99	Not Allocated	0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12A</b>
For Twelve Months 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
6	804000	Gas Purchases	202,048,134	0	202,048,134	137,269,829	0	137,269,829	64,778,305	0	64,778,305
1	804001	Pipeline Demand Costs	25,418,667	0	25,418,667	17,848,997	0	17,848,997	7,569,670	0	7,569,670
1	804002	Transport Variable Charges	959,562	0	959,562	673,848	0	673,848	285,714	0	285,714
6	804010	Gas Costs - Fixed Hedge	(60,246)	0	(60,246)	(35,351)	0	(35,351)	(24,895)	0	(24,895)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	291,574	0	291,574	196,149	0	196,149	95,425	0	95,425
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	(802,687)	0	(802,687)	(550,608)	0	(550,608)	(252,079)	0	(252,079)
6	804700	Gas Costs - Offsystem Bookout	388,325	0	388,325	265,016	0	265,016	123,309	0	123,309
6	804711	Gas Costs - Offsystem Bookout Offset	(388,325)	0	(388,325)	(265,016)	0	(265,016)	(123,309)	0	(123,309)
6	804730	Gas Costs - Intracompany LDC Gas	14,336,908	0	14,336,908	9,840,753	0	9,840,753	4,496,155	0	4,496,155
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	78,455	0	78,455	132,413	0	132,413	(53,958)	0	(53,958)
99	805111	Amortize ID Holdback	(1,148,194)	0	(1,148,194)	0	0	0	(1,148,194)	0	(1,148,194)
99	805120	Gas Expense - Rate Deferrals	4,744,892	0	4,744,892	2,469,912	0	2,469,912	2,274,980	0	2,274,980
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>245,867,065</b>	<b>0</b>	<b>245,867,065</b>	<b>167,845,942</b>	<b>0</b>	<b>167,845,942</b>	<b>78,021,123</b>	<b>0</b>	<b>78,021,123</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	6	Actual Therms Purchased	100.000%	68.901%	31.099%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 903</b>	<b>G-903-12A</b>
For Twelve Months 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	1,077,993	4,232,694	5,310,687	764,930	2,810,001	3,574,931	313,063	1,422,693	1,735,756
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			1,077,993	4,232,694	5,310,687	764,930	2,810,001	3,574,931	313,063	1,422,693	1,735,756

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.388%	33.612%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.526%	32.474%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months 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	228,723	158,469	387,192	158,229	105,204	263,433	70,494	53,265	123,759
99	908600	Public Purpose Tariff Rider Expense Offset	5,481,762	0	5,481,762	5,481,762	0	5,481,762	0	0	0
99	908610	Limited Income Tax Refund Program	133,659	0	133,659	133,659	0	133,659	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	1,030	0	1,030	1,030	0	1,030	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			5,845,174	158,469	6,003,643	5,774,680	105,204	5,879,884	70,494	53,265	123,759

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.388%	33.612%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months 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	348,657,072	234,526,288	114,130,784
	Interest Deduction for FIT Calculation	10,070,935	6,752,012	3,318,923
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			



RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended August 31, 2014				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	362,434,157	250,095,282	112,338,875
G-OPS	Operating & Maintenance Expense	288,353,356	200,262,174	88,091,182
G-OPS	Book Deprec/Amort and Reg Amortizations	19,011,300	13,051,945	5,959,355
G-OTX	Taxes Other than FIT	17,949,075	15,040,529	2,908,546
	Net Operating Income Before FIT	37,120,426	21,740,634	15,379,792
G-INT	Less: Interest Expense	10,070,935	6,752,012	3,318,923
G-SCM	Schedule M Adjustments	(5,898,061)	(4,275,162)	(1,622,899)
	Taxable Net Operating Income	21,151,430	10,713,460	10,437,970
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	7,403,001	3,749,711	3,653,290
G-DTE	Deferred FIT	4,015,867	2,795,438	1,220,429
99	411400 Amortized Investment Tax Credit	(35,916)	(22,136)	(13,780)
	Total FIT/Deferred FIT & ITC	11,382,952	6,523,013	4,859,939
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ITEMS**  
For Twelve Months Ended August 31, 2014  
Average of Monthly Averages Basis

Report ID:  
**G-SCM-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	12,805,672	6,173,415	18,979,087	8,576,139	4,443,593	13,019,732	4,229,533	1,729,822	5,959,355
12	997001	Contributions In Aid of Construction	0	195,005	195,005	0	131,679	131,679	0	63,326	63,326
2	997002	Injuries and Damages	0	(320,000)	(320,000)	0	(212,442)	(212,442)	0	(107,558)	(107,558)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	381,511	381,511	0	275,394	275,394	0	106,117	106,117
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	3,675,153	0	3,675,153	2,602,325	0	2,602,325	1,072,828	0	1,072,828
4	997015	Airplane Lease Payments	0	114,029	114,029	0	82,312	82,312	0	31,717	31,717
12	997016	Redemption Expense Amortization	0	360,577	360,577	0	243,483	243,483	0	117,094	117,094
4	997020	FAS87 Current Pension Accrual	0	(1,910,927)	(1,910,927)	0	(1,379,403)	(1,379,403)	0	(531,524)	(531,524)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	32,043	0	32,043	32,043	0	32,043	0	0	0
12	997032	Interest Rate Swaps	0	129,384	129,384	0	87,368	87,368	0	42,016	42,016
4	997033	DSM Tariff Rider	(340,849)	0	(340,849)	(245,633)	0	(245,633)	(95,216)	0	(95,216)
12	997048	AFUDC	0	(308,498)	(308,498)	0	(208,316)	(208,316)	0	(100,182)	(100,182)
11	997049	Tax Depreciation	0	(28,044,238)	(28,044,238)	0	(19,084,384)	(19,084,384)	0	(8,959,854)	(8,959,854)
1	997055	Deferred Gas Exchange	0	(1,125,020)	(1,125,020)	0	(790,552)	(790,552)	0	(334,468)	(334,468)
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	1,030	0	1,030	1,030	0	1,030	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,514,100	1,514,100	0	1,030,360	1,030,360	0	483,740	483,740
4	997081	Deferred Compensation	0	46,948	46,948	0	33,889	33,889	0	13,059	13,059
4	997082	Meal Disallowances	0	107,707	107,707	0	77,748	77,748	0	29,959	29,959
4	997083	Paid Time Off	0	101,053	101,053	0	72,945	72,945	0	28,108	28,108
2	997084	Customer Uncollectibles	0	(67,391)	(67,391)	0	(44,740)	(44,740)	0	(22,651)	(22,651)
99	997098	Provision for Rate Refund	581,235	0	581,235	0	0	0	581,235	0	581,235
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>16,754,284</b>	<b>(22,652,345)</b>	<b>(5,898,061)</b>	<b>10,965,904</b>	<b>(15,241,066)</b>	<b>(4,275,162)</b>	<b>5,788,380</b>	<b>(7,411,279)</b>	<b>(1,622,899)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
G-ALL	2	Number of Customers - AMA	100.000%	66.388%	33.612%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	68.901%	31.099%
G-ALL	11	Book Depreciation	100.000%	68.051%	31.949%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.526%	32.474%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months 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	5,314,094	3,575,482	1,738,612
99	410100	Deferred Federal Income Tax Exp	(1,381,653)	(836,057)	(545,596)
		<b>SUBTOTAL</b>	<b>3,932,441</b>	<b>2,739,425</b>	<b>1,193,016</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	83,787	56,374	27,413
99	411100	Deferred Federal Income Tax Exp	(361)	(361)	0
		<b>SUBTOTAL</b>	<b>83,426</b>	<b>56,013</b>	<b>27,413</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>4,015,867</b>	<b>2,795,438</b>	<b>1,220,429</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.283%	32.717%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months 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	319,411	319,411	0	224,450	224,450	0	94,961	94,961
		TOTAL UNDERGROUND STORAGE TAX	0	319,411	319,411	0	224,450	224,450	0	94,961	94,961
		DISTRIBUTION									
99	408110	State Excise Tax	6,370,540	0	6,370,540	6,370,540	0	6,370,540	0	0	0
99	408120	Municipal Occupation & License Tax	7,492,739	0	7,492,739	6,151,879	0	6,151,879	1,340,860	0	1,340,860
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	3,595,473	0	3,595,473	2,293,660	0	2,293,660	1,301,813	0	1,301,813
99	409100	State Income Tax	170,912	0	170,912	0	0	0	170,912	0	170,912
		TOTAL DISTRIBUTION TAX	17,629,664	0	17,629,664	14,816,079	0	14,816,079	2,813,585	0	2,813,585
		TOTAL TAXES OTHER THAN FIT	17,629,664	319,411	17,949,075	14,816,079	224,450	15,040,529	2,813,585	94,961	2,908,546

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
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**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended August 31, 2014  
Average of Monthly Averages Basis

Report ID:  
**G-PLT-12A**

**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)	1,167,101	1,140,247	2,307,348	986,064	823,087	1,809,151	181,037	317,160	498,197
4	3031XX	Misc Intangible IT Plant (3031XX)	11,459	13,303,621	13,315,080	0	9,603,219	9,603,219	11,459	3,700,402	3,711,861
TOTAL INTANGIBLE PLANT			1,178,560	14,443,868	15,622,428	986,064	10,426,306	11,412,370	192,496	4,017,562	4,210,058
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	1,509,320	1,509,320	0	1,060,599	1,060,599	0	448,721	448,721
1	352XXX	Wells	0	18,449,495	18,449,495	0	12,964,460	12,964,460	0	5,485,035	5,485,035
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	11,636,543	11,636,543	0	8,176,999	8,176,999	0	3,459,544	3,459,544
1	355000	Measuring & Regulating Equipment	0	303,588	303,588	0	213,331	213,331	0	90,257	90,257
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,624,692	1,624,692	0	1,141,671	1,141,671	0	483,021	483,021
TOTAL UNDERGROUND STORAGE PLANT			0	35,438,633	35,438,633	0	24,902,727	24,902,727	0	10,535,906	10,535,906
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,821	0	88,821	64,151	0	64,151	24,670	0	24,670
6	374400	Land & Land Rights	139,261	0	139,261	76,126	0	76,126	63,135	0	63,135
6	375000	Structures & Improvements	848,035	21,450	869,485	580,212	14,779	594,991	267,823	6,671	274,494
6	376000	Mains	250,342,371	2,512,521	252,854,892	164,747,093	1,731,152	166,478,245	85,595,278	781,369	86,376,647
6	378000	Measuring & Reg Station Equip-General	5,315,768	62,201	5,377,969	3,231,308	42,857	3,274,165	2,084,460	19,344	2,103,804
6	379000	Measuring & Reg Station Equip-City Gate	6,051,611	0	6,051,611	1,872,458	0	1,872,458	4,179,153	0	4,179,153
6	380000	Services	163,401,007	0	163,401,007	111,605,267	0	111,605,267	51,795,740	0	51,795,740
6	381000	Meters	66,167,708	0	66,167,708	44,180,392	0	44,180,392	21,987,316	0	21,987,316
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	3,061,527	0	3,061,527	2,428,541	0	2,428,541	632,986	0	632,986
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			495,416,109	2,596,172	498,012,281	328,785,548	1,788,788	330,574,336	166,630,561	807,384	167,437,945
GENERAL PLANT											
4	389XXX	Land & Land Rights	671,090	848,804	1,519,894	577,703	612,709	1,190,412	93,387	236,095	329,482
4	390XXX	Structures & Improvements	4,872,495	17,095,063	21,967,558	3,672,751	12,340,071	16,012,822	1,199,744	4,754,992	5,954,736
4	391XXX	Office Furniture & Equipment	5,525	10,081,351	10,086,876	1,011	7,277,223	7,278,234	4,514	2,804,128	2,808,642
4	392XXX	Transportation Equipment	8,013,522	1,882,578	9,896,100	6,120,026	1,358,939	7,478,965	1,893,496	523,639	2,417,135
4	393000	Stores Equipment	152,610	473,741	626,351	114,557	341,970	456,527	38,053	131,771	169,824
4	394000	Tools, Shop & Garage Equipment	2,504,246	3,386,332	5,890,578	2,078,426	2,444,424	4,522,850	425,820	941,908	1,367,728

RESULTS OF OPERATIONS	Report ID:
<b>GAS UTILITY PLANT</b>	<b>G-PLT-12A</b>
For Twelve Months 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	66,931	261,838	328,769	50,479	189,008	239,487	16,452	72,830	89,282
4	396XXX	Power Operated Equipment	3,845,922	1,090,887	4,936,809	2,836,711	787,457	3,624,168	1,009,211	303,430	1,312,641
4	397XXX	Communications Equipment	2,115,849	7,092,957	9,208,806	746,461	5,120,051	5,866,512	1,369,388	1,972,906	3,342,294
4	398000	Miscellaneous Equipment	1,070	103,260	104,330	1,067	74,538	75,605	3	28,722	28,725
		<b>TOTAL GENERAL PLANT</b>	<b>22,249,260</b>	<b>42,316,811</b>	<b>64,566,071</b>	<b>16,199,192</b>	<b>30,546,390</b>	<b>46,745,582</b>	<b>6,050,068</b>	<b>11,770,421</b>	<b>17,820,489</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>518,843,929</b>	<b>94,795,484</b>	<b>613,639,413</b>	<b>345,970,804</b>	<b>67,664,211</b>	<b>413,635,015</b>	<b>172,873,125</b>	<b>27,131,273</b>	<b>200,004,398</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(13,013,976)	(13,013,976)	0	(9,144,921)	(9,144,921)	0	(3,869,055)	(3,869,055)
G-ADEP		Distribution Plant	(167,844,658)	(1,516,215)	(169,360,873)	(111,728,659)	(1,044,687)	(112,773,346)	(56,115,999)	(471,528)	(56,587,527)
G-ADEP		General Plant	(5,948,857)	(12,010,546)	(17,959,403)	(3,675,839)	(8,669,813)	(12,345,652)	(2,273,018)	(3,340,733)	(5,613,751)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(173,793,515)</b>	<b>(26,540,737)</b>	<b>(200,334,252)</b>	<b>(115,404,498)</b>	<b>(18,859,421)</b>	<b>(134,263,919)</b>	<b>(58,389,017)</b>	<b>(7,681,316)</b>	<b>(66,070,333)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAAMT		General Plant - 303000	(143,906)	(78,291)	(222,197)	(96,201)	(56,515)	(152,716)	(47,705)	(21,776)	(69,481)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(5,855,223)	(5,855,223)	0	(4,226,593)	(4,226,593)	0	(1,628,630)	(1,628,630)
G-AAAMT		Underground Storage	0	(239,670)	(239,670)	0	(168,416)	(168,416)	0	(71,254)	(71,254)
G-AAAMT		General Plant - 390200, 396200	(4,612)	(38,189)	(42,801)	(3,643)	(27,567)	(31,210)	(969)	(10,622)	(11,591)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(148,518)</b>	<b>(6,211,373)</b>	<b>(6,359,891)</b>	<b>(99,844)</b>	<b>(4,479,091)</b>	<b>(4,578,935)</b>	<b>(48,674)</b>	<b>(1,732,282)</b>	<b>(1,780,956)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(173,942,033)</b>	<b>(32,752,110)</b>	<b>(206,694,143)</b>	<b>(115,504,342)</b>	<b>(23,338,512)</b>	<b>(138,842,854)</b>	<b>(58,437,691)</b>	<b>(9,413,598)</b>	<b>(67,851,289)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>344,901,896</b>	<b>62,043,374</b>	<b>406,945,270</b>	<b>230,466,462</b>	<b>44,325,699</b>	<b>274,792,161</b>	<b>114,435,434</b>	<b>17,717,675</b>	<b>132,153,109</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(66,543,786)	(66,543,786)	0	(44,934,357)	(44,934,357)	0	(21,609,429)	(21,609,429)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(8,942,556)	(8,942,556)	0	(6,435,554)	(6,435,554)	0	(2,507,002)	(2,507,002)
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	(1,114,791)	(1,114,791)	0	(752,774)	(752,774)	0	(362,017)	(362,017)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(76,709,439)</b>	<b>(76,709,439)</b>	<b>0</b>	<b>(52,200,866)</b>	<b>(52,200,866)</b>	<b>0</b>	<b>(24,508,573)</b>	<b>(24,508,573)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>344,901,896</b>	<b>(14,666,065)</b>	<b>330,235,831</b>	<b>230,466,462</b>	<b>(7,875,167)</b>	<b>222,591,295</b>	<b>114,435,434</b>	<b>(6,790,898)</b>	<b>107,644,536</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%	68.901%	31.099%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.526%	32.474%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months 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	344,901,896	(14,666,065)	330,235,831	230,466,462	(7,875,167)	222,591,295	114,435,434	(6,790,898)	107,644,536
	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	11,838,982	11,838,982	0	8,319,253	8,319,253	0	3,519,729	3,519,729
4	252000 Customer Advances	(77,864)	56	(77,808)	(11,804)	40	(11,764)	(66,060)	16	(66,044)
99	235199 Customer Deposits	(399,715)	0	(399,715)	(399,715)	0	(399,715)	0	0	0
C-WKC	Working Capital	0	1,328,718	1,328,718	0	0	0	0	1,328,718	1,328,718
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(477,579)	18,898,820	18,421,241	(411,519)	12,346,512	11,934,993	(66,060)	6,552,308	6,486,248
	NET RATE BASE	344,424,317	4,232,755	348,657,072	230,054,943	4,471,345	234,526,288	114,369,374	(238,590)	114,130,784

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-12A</b>
For Twelve Months 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)	7,742,585	7,742,585											
Hydro (ED-AN)	8,168,645	8,168,645											
Other (ED-AN)	9,338,748	9,338,748											
<b>Total Electric Production</b>	<b>25,249,978</b>	<b>25,249,978</b>											
<b>Electric Transmission</b>													
ED-AN	10,262,425	10,262,425											
<b>Total Electric Transmission</b>	<b>10,262,425</b>	<b>10,262,425</b>											
<b>Electric Distribution</b>													
ED-AN	132	132											
ED-ID	14,237,815	14,237,815											
ED-WA	23,320,073	23,320,073											
<b>Total Electric Distribution</b>	<b>37,558,020</b>	<b>37,558,020</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	554,790		554,790			554,790	554,790		389,851	389,851		164,939	164,939
GD-OR	113,724			113,724									
<b>Total Gas Underground Storage</b>	<b>668,514</b>		<b>554,790</b>	<b>113,724</b>		<b>554,790</b>	<b>554,790</b>		<b>389,851</b>	<b>389,851</b>		<b>164,939</b>	<b>164,939</b>
<b>Gas Distribution</b>													
6 GD-AN	62,668		62,668			62,668	62,668		43,179	43,179		19,489	19,489
GD-ID	4,118,670		4,118,670		4,118,670	4,118,670	4,118,670				4,118,670		4,118,670
GD-WA	8,297,038		8,297,038		8,297,038	8,297,038	8,297,038	8,297,038		8,297,038			8,297,038
GD-OR	4,402,352			4,402,352									
<b>Total Gas Distribution</b>	<b>16,880,728</b>		<b>12,478,376</b>	<b>4,402,352</b>	<b>12,415,708</b>	<b>62,668</b>	<b>12,478,376</b>	<b>8,297,038</b>	<b>43,179</b>	<b>8,340,217</b>	<b>4,118,670</b>	<b>19,489</b>	<b>4,138,159</b>
<b>General Plant</b>													
ED-AN	2,636,804	2,636,804											
ED-ID	150,561	150,561											
ED-WA	956,184	956,184											
7,4 CD-AA	14,171,880	10,103,133	2,809,150	1,259,597		2,809,150	2,809,150		2,027,785	2,027,785		781,365	781,365
9,4 CD-AN	710,736	558,930	151,806			151,806	151,806		109,581	109,581		42,225	42,225
9 CD-ID	264,441	207,959	56,482		56,482	56,482	56,482				56,482		56,482
9 CD-WA	169,192	133,054	36,138		36,138	36,138	36,138	36,138		36,138			36,138
8,4 GD-AA	175,491		120,618	54,873		120,618	120,618		87,068	87,068		33,550	33,550
4 GD-AN	34,015		34,015			34,015	34,015		24,554	24,554		9,461	9,461
GD-ID	48,031		48,031		48,031	48,031	48,031				48,031		48,031
GD-WA	218,766		218,766		218,766	218,766	218,766	218,766		218,766			218,766
GD-OR	251,574			251,574									
<b>Total General Plant</b>	<b>19,787,675</b>	<b>14,746,625</b>	<b>3,475,006</b>	<b>1,566,044</b>	<b>359,417</b>	<b>3,115,589</b>	<b>3,475,006</b>	<b>254,904</b>	<b>2,248,988</b>	<b>2,503,892</b>	<b>104,513</b>	<b>866,601</b>	<b>971,114</b>
<b>Total Depreciation Expense</b>	<b>110,407,340</b>	<b>87,817,048</b>	<b>16,508,172</b>	<b>6,082,120</b>	<b>12,775,125</b>	<b>3,733,047</b>	<b>16,508,172</b>	<b>8,551,942</b>	<b>2,682,018</b>	<b>11,233,960</b>	<b>4,223,183</b>	<b>1,051,029</b>	<b>5,274,212</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 DEPRECIATION EXPENSE</b>	<b>G-DEPX-12A</b>
For Twelve Months 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	68.901%	31.099%

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

Report ID:  
**G-AMTX-12A**

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	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	145,102	145,102												
<b>Total Production/Transmission</b>		<b>1,063,502</b>	<b>1,063,502</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	2,844	2,844												
<b>Total Distribution</b>		<b>26,997</b>	<b>26,997</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	369,555	263,456	73,253	32,846		73,253	73,253		52,878	52,878		20,375	20,375	
9,4	CD-AN	9,729	7,651	2,078			2,078	2,078		1,500	1,500		578	578	
	GD-ID	4,058		4,058			4,058	4,058				4,058		4,058	
	GD-WA	24,197		24,197			24,197	24,197	24,197		24,197				
	GD-OR	7,916			7,916										
<b>Total General Plant - 303000</b>		<b>415,455</b>	<b>271,107</b>	<b>103,586</b>	<b>40,762</b>		<b>28,255</b>	<b>75,331</b>	<b>103,586</b>	<b>24,197</b>	<b>54,378</b>	<b>78,575</b>	<b>4,058</b>	<b>20,953</b>	<b>25,011</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	10,341,574	7,372,508	2,049,907	919,159		2,049,907	2,049,907		1,479,725	1,479,725		570,182	570,182	
9,4	CD-AN	10,182	8,007	2,175			2,175	2,175		1,570	1,570		605	605	
9,4	CD-ID	10,730	8,438	2,292			2,292	2,292				2,292		2,292	
	ED-AN	188,994	188,994												
	ED-ID	4,747	4,747												
	ED-WA	655,370	655,370												
8,4	GD-AA	444,085		305,228	138,857		305,228	305,228		220,329	220,329		84,899	84,899	
4	GD-AN	1,779		1,779			1,779	1,779		1,284	1,284		495	495	
	GD-OR	250			250										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>11,657,711</b>	<b>8,238,064</b>	<b>2,361,381</b>	<b>1,058,266</b>		<b>2,292</b>	<b>2,359,089</b>	<b>2,361,381</b>		<b>1,702,908</b>	<b>1,702,908</b>	<b>2,292</b>	<b>656,181</b>	<b>658,473</b>
<b>Gas Underground Storage</b>															
1	GD-AN	228		228			228	228		160	160		68	68	
<b>Total Gas Underground Storage</b>		<b>228</b>		<b>228</b>			<b>228</b>	<b>228</b>		<b>160</b>	<b>160</b>		<b>68</b>	<b>68</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	28,856	20,571	5,720	2,565		5,720	5,720		4,129	4,129		1,591	1,591	
4	ED-AN	9,616	9,616												
	GD-OR	3,139			3,139										
<b>Total General Plant- 390200, 396200</b>		<b>41,611</b>	<b>30,187</b>	<b>5,720</b>	<b>5,704</b>		<b>5,720</b>	<b>5,720</b>		<b>4,129</b>	<b>4,129</b>		<b>1,591</b>	<b>1,591</b>	
<b>Total Amortization Expense</b>		<b>13,205,504</b>	<b>9,629,857</b>	<b>2,470,915</b>	<b>1,104,732</b>		<b>30,547</b>	<b>2,440,368</b>	<b>2,470,915</b>	<b>24,197</b>	<b>1,761,575</b>	<b>1,785,772</b>	<b>6,350</b>	<b>678,793</b>	<b>685,143</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-12A</b>
For Twelve Months 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)	(285,626,547)	(285,626,547)										
	Hydro (ED-AN)	(124,428,485)	(124,428,485)										
	Other (ED-AN)	(86,121,517)	(86,121,517)										
<b>Total Electric Production</b>	<b>(496,176,549)</b>	<b>(496,176,549)</b>											
<b>Electric Transmission</b>													
	ED-AN	(190,442,716)	(190,442,716)										
<b>Total Electric Transmission</b>	<b>(190,442,716)</b>	<b>(190,442,716)</b>											
<b>Electric Distribution</b>													
	ED-AN	300	300										
	ED-ID	(154,545,637)	(154,545,637)										
	ED-WA	(246,802,369)	(246,802,369)										
<b>Total Electric Distribution</b>	<b>(401,347,706)</b>	<b>(401,347,706)</b>											
<b>Gas Underground Storage</b>													
1	GD-AN	(13,013,976)	(13,013,976)		(13,013,976)	(13,013,976)		(9,144,921)	(9,144,921)		(3,869,055)	(3,869,055)	
	GD-OR	(533,851)		(533,851)									
<b>Total Gas Underground Storage</b>	<b>(13,547,827)</b>		<b>(13,013,976)</b>	<b>(533,851)</b>	<b>(13,013,976)</b>	<b>(13,013,976)</b>		<b>(9,144,921)</b>	<b>(9,144,921)</b>		<b>(3,869,055)</b>	<b>(3,869,055)</b>	
<b>Gas Distribution</b>													
6	GD-AN	(1,516,215)	(1,516,215)		(1,516,215)	(1,516,215)		(1,044,687)	(1,044,687)		(471,528)	(471,528)	
	GD-ID	(56,115,999)	(56,115,999)		(56,115,999)	(56,115,999)				(56,115,999)		(56,115,999)	
	GD-WA	(111,728,659)	(111,728,659)		(111,728,659)	(111,728,659)	(111,728,659)		(111,728,659)				
	GD-OR	(89,803,426)		(89,803,426)									
<b>Total Gas Distribution</b>	<b>(259,164,299)</b>		<b>(169,360,873)</b>	<b>(89,803,426)</b>	<b>(167,844,658)</b>	<b>(1,516,215)</b>	<b>(169,360,873)</b>	<b>(111,728,659)</b>	<b>(1,044,687)</b>	<b>(112,773,346)</b>	<b>(56,115,999)</b>	<b>(471,528)</b>	<b>(56,587,527)</b>
<b>General Plant</b>													
	ED-AN	(36,959,621)	(36,959,621)										
	ED-ID	(6,173,773)	(6,173,773)										
	ED-WA	(13,036,911)	(13,036,911)										
7,4	CD-AA	(35,396,257)	(25,233,992)	(7,016,246)	(3,146,019)	(7,016,246)		(5,064,677)	(5,064,677)		(1,951,569)	(1,951,569)	
9,4	CD-AN	(10,989,567)	(8,642,305)	(2,347,262)		(2,347,262)		(1,694,371)	(1,694,371)		(652,891)	(652,891)	
9	CD-ID	(4,817,440)	(3,788,483)	(1,028,957)		(1,028,957)				(1,028,957)		(1,028,957)	
9	CD-WA	(2,376,872)	(1,869,196)	(507,676)		(507,676)		(507,676)		(507,676)			
8,4	GD-AA	(1,504,797)		(1,034,277)	(470,520)	(1,034,277)		(746,593)	(746,593)		(287,684)	(287,684)	
4	GD-AN	(1,612,761)		(1,612,761)		(1,612,761)		(1,164,172)	(1,164,172)		(448,589)	(448,589)	
	GD-ID	(1,244,061)		(1,244,061)		(1,244,061)				(1,244,061)		(1,244,061)	
	GD-WA	(3,168,163)		(3,168,163)		(3,168,163)		(3,168,163)		(3,168,163)			
	GD-OR	(3,925,318)		(3,925,318)									
<b>Total General Plant</b>	<b>(121,205,541)</b>	<b>(95,704,281)</b>	<b>(17,959,403)</b>	<b>(7,541,857)</b>	<b>(5,948,857)</b>	<b>(12,010,546)</b>	<b>(17,959,403)</b>	<b>(3,675,839)</b>	<b>(8,669,813)</b>	<b>(12,345,652)</b>	<b>(2,273,018)</b>	<b>(3,340,733)</b>	<b>(5,613,751)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,481,884,638)</b>	<b>(1,183,671,252)</b>	<b>(200,334,252)</b>	<b>(97,879,134)</b>	<b>(173,793,515)</b>	<b>(26,540,737)</b>	<b>(200,334,252)</b>	<b>(115,404,498)</b>	<b>(18,859,421)</b>	<b>(134,263,919)</b>	<b>(58,389,017)</b>	<b>(7,681,316)</b>	<b>(66,070,333)</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-12A</b>
For Twelve Months 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	68.901%	31.099%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAAMT-12A</b>
For Twelve Months 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	(7,539,219)	(7,539,219)											
Misc Intangible Plt (303000 ED-AN)	(733,226)	(733,226)											
<b>Total Production/Transmission</b>	<b>(8,272,445)</b>	<b>(8,272,445)</b>											
<b>Distribution</b>													
Franchises (302000) ED-WA	(100,955)	(100,955)											
Misc Intangible Plt (303000 ED-WA)	(25,662)	(25,662)											
<b>Total Distribution</b>	<b>(126,617)</b>	<b>(126,617)</b>											
<b>General Plant - 303000</b>													
7,4 CD-AA	(330,886)	(235,889)	(65,588)	(29,409)	(65,588)	(65,588)		(47,345)	(47,345)		(18,243)	(18,243)	
9,4 CD-AN	(59,474)	(46,771)	(12,703)		(12,703)	(12,703)		(9,170)	(9,170)		(3,533)	(3,533)	
GD-ID	(47,705)		(47,705)		(47,705)	(47,705)				(47,705)		(47,705)	
GD-WA	(96,201)		(96,201)		(96,201)	(96,201)	(96,201)						
GD-OR	(57,798)			(57,798)									
<b>Total General Plant - 303000</b>	<b>(592,064)</b>	<b>(282,660)</b>	<b>(222,197)</b>	<b>(87,207)</b>	<b>(143,906)</b>	<b>(78,291)</b>	<b>(222,197)</b>	<b>(96,201)</b>	<b>(56,515)</b>	<b>(152,716)</b>	<b>(47,705)</b>	<b>(21,776)</b>	<b>(69,481)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4 CD-AA	(24,970,346)	(17,801,360)	(4,949,622)	(2,219,364)		(4,949,622)	(4,949,622)		(3,572,884)	(3,572,884)		(1,376,738)	(1,376,738)
9,4 CD-AN	(8,036)	(6,320)	(1,716)			(1,716)	(1,716)		(1,239)	(1,239)		(477)	(477)
9 CD-ID	(9,387)	(7,382)	(2,005)		(2,005)	(2,005)					(2,005)		(2,005)
ED-AN	(523,600)	(523,600)											
ED-ID	(9,283)	(9,283)											
ED-WA	(1,045,445)	(1,045,445)											
8,4 GD-AA	(1,300,736)		(894,022)	(406,714)	(894,022)	(894,022)		(645,350)	(645,350)		(248,672)	(248,672)	
4 GD-AN	(9,863)		(9,863)		(9,863)	(9,863)		(7,120)	(7,120)		(2,743)	(2,743)	
GD-OR	(1,026)			(1,026)									
<b>Total Miscellaneous IT Intangible Plant - 3031</b>	<b>(27,877,722)</b>	<b>(19,393,390)</b>	<b>(5,857,228)</b>	<b>(2,627,104)</b>	<b>(5,855,223)</b>	<b>(5,857,228)</b>		<b>(4,226,593)</b>	<b>(4,226,593)</b>		<b>(1,628,630)</b>	<b>(1,630,635)</b>	
<b>Gas Underground Storage</b>													
1 GD-AN	(239,670)		(239,670)		(239,670)	(239,670)		(168,416)	(168,416)		(71,254)	(71,254)	
<b>Total Gas Underground Storage</b>	<b>(239,670)</b>		<b>(239,670)</b>		<b>(239,670)</b>	<b>(239,670)</b>		<b>(168,416)</b>	<b>(168,416)</b>		<b>(71,254)</b>	<b>(71,254)</b>	
<b>General Plant - 390200, 396200</b>													
7,4 CD-AA	(192,658)	(137,346)	(38,189)	(17,123)	(38,189)	(38,189)		(27,567)	(27,567)		(10,622)	(10,622)	
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	(55,709)	(55,709)											
ED-WA	(110,678)	(110,678)											
GD-WA	(1,863)		(1,863)		(1,863)	(1,863)	(1,863)						
GD-OR	(48,752)			(48,752)									
<b>Total General Plant - 390200, 396200</b>	<b>(422,529)</b>	<b>(313,853)</b>	<b>(42,801)</b>	<b>(65,875)</b>	<b>(4,612)</b>	<b>(38,189)</b>	<b>(42,801)</b>	<b>(3,643)</b>	<b>(27,567)</b>	<b>(31,210)</b>	<b>(969)</b>	<b>(10,622)</b>	<b>(11,591)</b>
<b>Total Accumulated Amortization</b>	<b>(37,531,047)</b>	<b>(28,388,965)</b>	<b>(6,361,896)</b>	<b>(2,780,186)</b>	<b>(148,518)</b>	<b>(6,211,373)</b>	<b>(6,361,896)</b>	<b>(99,844)</b>	<b>(4,479,091)</b>	<b>(4,578,935)</b>	<b>(48,674)</b>	<b>(1,732,282)</b>	<b>(1,782,961)</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS		Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>		<b>G-AAMT-12A</b>
For Twelve Months 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-12A</b>
For Twelve Months Ended August 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	704,242	0	0	0	0	0	0	0	0	704,242	0	704,242
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,961,008	0	0	2,823,803	2,823,803	0	0	785,151	785,151	0	352,054	352,054
9		CD-WA / ID / AN	1,205,951	370,172	343,838	234,362	948,372	100,539	93,387	63,653	257,579	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,747,029</b>	<b>383,783</b>	<b>706,117</b>	<b>3,080,939</b>	<b>4,170,839</b>	<b>577,703</b>	<b>93,387</b>	<b>848,804</b>	<b>1,519,894</b>	<b>704,242</b>	<b>352,054</b>	<b>1,056,296</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,759,582	931,172	2,127,131	3,701,279	6,759,582	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,180,023	0	0	0	0	2,180,023	0	0	2,180,023	0	0	0
99		GD-OR / AS	3,597,197	0	0	0	0	0	0	0	0	3,597,197	0	3,597,197
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	76,296,224	0	0	54,391,578	54,391,578	0	0	15,123,438	15,123,438	0	6,781,208	6,781,208
9		CD-WA / ID / AN	21,836,688	5,496,028	4,417,299	7,259,263	17,172,590	1,492,729	1,199,744	1,971,625	4,664,098	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>110,669,714</b>	<b>6,427,200</b>	<b>6,544,430</b>	<b>65,352,120</b>	<b>78,323,750</b>	<b>3,672,752</b>	<b>1,199,744</b>	<b>17,095,063</b>	<b>21,967,559</b>	<b>3,597,197</b>	<b>6,781,208</b>	<b>10,378,405</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,606,503	2,788,561	14,649	5,803,293	8,606,503	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	472,435	0	0	0	0	0	0	324,714	324,714	0	147,721	147,721
7		CD-AA	49,088,190	0	0	34,994,971	34,994,971	0	0	9,730,261	9,730,261	0	4,362,958	4,362,958
9		CD-WA / ID / AN	118,219	3,722	16,619	72,627	92,968	1,011	4,514	19,726	25,251	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>58,291,997</b>	<b>2,792,283</b>	<b>31,268</b>	<b>40,870,891</b>	<b>43,694,442</b>	<b>1,011</b>	<b>4,514</b>	<b>10,081,351</b>	<b>10,086,876</b>	<b>0</b>	<b>4,510,679</b>	<b>4,510,679</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	23,530,142	11,552,269	3,877,080	8,100,793	23,530,142	0	0	0	0	0	0	0
99		GD-WA / ID / AN	8,680,257	0	0	0	0	5,705,209	1,677,476	1,297,572	8,680,257	0	0	0
99		GD-OR / AS	2,879,739	0	0	0	0	0	0	0	0	2,879,739	0	2,879,739
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	534,430	0	0	380,995	380,995	0	0	105,935	105,935	0	47,500	47,500
9		CD-WA / ID / AN	5,196,444	1,527,301	795,358	1,763,877	4,086,536	414,817	216,020	479,071	1,109,908	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>40,821,012</b>	<b>13,079,570</b>	<b>4,672,438</b>	<b>10,245,665</b>	<b>27,997,673</b>	<b>6,120,026</b>	<b>1,893,496</b>	<b>1,882,578</b>	<b>9,896,100</b>	<b>2,879,739</b>	<b>47,500</b>	<b>2,927,239</b>

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended August 31, 2014 Average of Monthly Averages Basis	Report ID: <b>C-GPL-12A</b>
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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	2,537,946	111,506	140,106	1,744,254	1,995,866	30,285	38,053	473,742	542,080	0	0
		<b>TOTAL ACCOUNT</b>	<b>3,074,773</b>	<b>122,245</b>	<b>154,851</b>	<b>2,114,099</b>	<b>2,391,195</b>	<b>114,556</b>	<b>38,053</b>	<b>473,742</b>	<b>626,351</b>	<b>57,227</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	3,098,860	1,048,211	326,975	1,723,674	3,098,860	0	0	0	0	0	0
99		GD-WA / ID / AN	2,880,810	0	0	0	0	2,067,676	419,694	393,440	2,880,810	0	0
99		GD-OR / AS	883,074	0	0	0	0	0	0	0	883,074	0	883,074
8		GD-AA	1,661,353	0	0	0	0	0	0	1,141,881	1,141,881	0	519,472
7		CD-AA	9,049,557	0	0	6,451,429	6,451,429	0	0	1,793,803	1,793,803	0	804,325
9		CD-WA / ID / AN	346,843	39,580	22,552	210,629	272,761	10,750	6,125	57,207	74,082	0	0
		<b>TOTAL ACCOUNT</b>	<b>17,920,497</b>	<b>1,087,791</b>	<b>349,527</b>	<b>8,385,732</b>	<b>9,823,050</b>	<b>2,078,426</b>	<b>425,819</b>	<b>3,386,331</b>	<b>5,890,576</b>	<b>883,074</b>	<b>1,323,797</b>
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	781,086	155,709	65,417	559,960	781,086	0	0	0	0	0	0
99		GD-WA / ID / AN	150,144	0	0	0	0	48,861	15,935	85,348	150,144	0	0
99		GD-OR / AS	141,097	0	0	0	0	0	0	0	141,097	0	141,097
8		GD-AA	118,876	0	0	0	0	0	0	81,706	81,706	0	37,170
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	123,694	5,959	1,902	89,413	97,274	1,618	517	24,285	26,420	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,670,560</b>	<b>161,668</b>	<b>67,319</b>	<b>902,925</b>	<b>1,131,912</b>	<b>50,479</b>	<b>16,452</b>	<b>261,839</b>	<b>328,770</b>	<b>141,097</b>	<b>68,781</b>



RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended August 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	38,226,431	17,786,258	10,563,232	9,876,941	38,226,431	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,495,926	0	0	0	0	2,766,902	898,530	830,494	4,495,926	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	563,300	0	0	401,577	401,577	0	0	111,657	111,657	0	50,066	50,066
9		CD-WA / ID / AN	1,541,394	257,028	407,513	547,627	1,212,168	69,809	110,681	148,736	329,226	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>44,870,885</b>	<b>18,043,286</b>	<b>10,970,745</b>	<b>10,826,145</b>	<b>39,840,176</b>	<b>2,836,711</b>	<b>1,009,211</b>	<b>1,090,887</b>	<b>4,936,809</b>	<b>43,834</b>	<b>50,066</b>	<b>93,900</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	53,539,928	9,795,462	3,183,424	40,561,042	53,539,928	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,235,448	0	0	0	0	638,439	503,590	93,419	1,235,448	0	0	0
99		GD-OR / AS	1,085,609	0	0	0	0	0	0	0	0	1,085,609	0	1,085,609
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	22,858,334	0	0	16,295,706	16,295,706	0	0	4,530,979	4,530,979	0	2,031,649	2,031,649
9		CD-WA / ID / AN	12,921,567	397,722	3,187,755	6,576,172	10,161,649	108,022	865,799	1,786,097	2,759,918	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>92,633,818</b>	<b>10,193,184</b>	<b>6,371,179</b>	<b>63,432,920</b>	<b>79,997,283</b>	<b>746,461</b>	<b>1,369,389</b>	<b>7,092,957</b>	<b>9,208,807</b>	<b>1,085,609</b>	<b>2,342,119</b>	<b>3,427,728</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	60,058	0	2,299	57,759	60,058	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	515,539	0	0	367,528	367,528	0	0	102,190	102,190	0	45,821	45,821
9		CD-WA / ID / AN	10,017	3,930	12	3,936	7,878	1,067	3	1,069	2,139	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>587,981</b>	<b>3,930</b>	<b>2,311</b>	<b>429,223</b>	<b>435,464</b>	<b>1,067</b>	<b>3</b>	<b>103,259</b>	<b>104,329</b>	<b>2,367</b>	<b>45,821</b>	<b>48,188</b>
		<b>TOTAL GENERAL PLANT</b>	<b>377,288,266</b>	<b>52,294,940</b>	<b>29,870,185</b>	<b>205,640,659</b>	<b>287,805,784</b>	<b>16,199,192</b>	<b>6,050,068</b>	<b>42,316,811</b>	<b>64,566,071</b>	<b>9,394,386</b>	<b>15,522,025</b>	<b>24,916,411</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-12A</b>
For Twelve Months Ended August 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	5,207,449	153,179	0	5,054,270	5,207,449	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,167,101	0	0	0	0	986,064	181,037	0	1,167,101	0	0	0
99		GD-OR / AS	417,744	0	0	0	0	0	0	0	0	417,744	0	417,744
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,543,326	0	0	3,951,837	3,951,837	0	0	1,098,798	1,098,798	0	492,691	492,691
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>12,529,678</b>	<b>153,179</b>	<b>0</b>	<b>9,158,716</b>	<b>9,311,895</b>	<b>986,064</b>	<b>181,037</b>	<b>1,140,247</b>	<b>2,307,348</b>	<b>417,744</b>	<b>492,691</b>	<b>910,435</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	4,363,439	3,280,838	23,524	1,059,077	4,363,439	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,189,117	0	0	0	0	0	0	1,504,624	1,504,624	0	684,493	684,493
7		CD-AA	54,935,753	0	0	39,163,698	39,163,698	0	0	10,889,365	10,889,365	0	4,882,690	4,882,690
9		CD-WA / ID / AN	104,536	0	42,189	40,019	82,208	0	11,459	10,869	22,328	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>61,592,845</b>	<b>3,280,838</b>	<b>65,713</b>	<b>40,262,794</b>	<b>43,609,345</b>	<b>0</b>	<b>11,459</b>	<b>12,404,858</b>	<b>12,416,317</b>	<b>0</b>	<b>5,567,183</b>	<b>5,567,183</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	27,234	0	0	27,234	27,234	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,476,021	0	0	3,190,955	3,190,955	0	0	887,237	887,237	0	397,829	397,829
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,516,012</b>	<b>0</b>	<b>0</b>	<b>3,218,189</b>	<b>3,218,189</b>	<b>0</b>	<b>0</b>	<b>898,763</b>	<b>898,763</b>	<b>1,231</b>	<b>397,829</b>	<b>399,060</b>
	<b>TOTAL</b>		<b>78,638,535</b>	<b>3,434,017</b>	<b>65,713</b>	<b>52,639,699</b>	<b>56,139,429</b>	<b>986,064</b>	<b>192,496</b>	<b>14,443,868</b>	<b>15,622,428</b>	<b>418,975</b>	<b>6,457,703</b>	<b>6,876,678</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-12A</b>
For Twelve Months 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	(42,988,745)	(30,646,676)	(8,521,229)	(3,820,840)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(1,972,597)	(1,551,270)	(421,327)	0
7	283750 CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
	Total	<u>(45,507,737)</u>	<u>(32,587,471)</u>	<u>(9,050,862)</u>	<u>(3,869,404)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12A</b>
For Twelve Months Ended August 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP	1,549,060	827,163		2,376,223		827,163			
1	151210 FUEL STOCK HOG FUEL-KFGS	945,351	504,796		1,450,147		504,796			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	15,069,304	6,879,136	2,141,076	24,089,516		5,550,963		1,328,173	2,141,076
1	154300 PLANT MATERIALS & OPER SUP-CS2	561,422	299,787		861,209		299,787			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,638,388	874,862		2,513,250		874,862			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	1,894	865	269	3,028		698		167	269
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(1,658)	(757)	(236)	(2,651)		(611)		(146)	(236)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	5,942	2,713	844	9,499		2,189		524	844
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	17,904,008			17,904,008	17,904,008		0		
<b>TOTAL</b>		<b>37,673,711</b>	<b>9,388,565</b>	<b>2,141,953</b>	<b>49,204,229</b>	<b>17,904,008</b>	<b>8,059,847</b>	<b>0</b>	<b>1,328,718</b>	<b>2,141,953</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						