

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended August 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	25,966,645	15,393,523	10,573,122
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	25,966,645	15,393,523	10,573,122
G-APL	Gas Net Adjusted Rate Base	371,345,675	251,796,529	119,549,146
	RATE OF RETURN	6.993%	6.113%	8.844%

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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
1	Input	System Contract Demand	01-01-2010 thru 12-31-2012	100.000%	70.270%	29.730%	
2	Input	Number of Customers Percent	8-01-2014 thru 08-31-2014	228,744 100.000%	151,757 66.344%	76,987 33.656%	
3	G-OPS	Direct Distribution Operating Expense Percent	09-01-2013 thru 08-31-2014	11,874,817 100.000%	7,886,496 66.414%	3,988,321 33.586%	
	Input	Jurisdictional 4-Factor Ratio	01-01-2013 thru 12-31-2013				
		Direct O & M Accounts 798 - 894		4,428,414	3,086,497	1,341,917	
		Direct O & M Accounts 901 - 935		7,145,528	6,725,788	419,740	
		Total		11,573,942	9,812,285	1,761,657	
		Percentage		100.000%	84.779%	15.221%	
		Direct Labor					
		Amount: Accounts 798 - 894		7,184,224	4,915,658	2,268,566	
		Amount: Accounts 901 - 935		2,925,452	2,275,129	650,323	
		Total		10,109,676	7,190,787	2,918,889	
		Percentage		100.000%	71.128%	28.872%	
		Total Number of Customers		228,433	151,676	76,757	
		Percentage		100.000%	66.398%	33.602%	
		Total Direct Plant		342,298,034	227,409,225	114,888,809	
		Percentage		100.000%	66.436%	33.564%	
4		Total Four Factor Allocators Percent		400.000%	288.741%	111.259%	
				100.000%	72.185%	27.815%	
6	Input	Actual Therms Purchased Percent	09-01-2013 thru 08-31-2014	264,920,750 100.000%	182,533,169 68.901%	82,387,581 31.099%	
	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:
GAS ALLOCATION PERCENTAGES	G-ALL-12E
For Twelve Months Ended August 31, 2014	
Ending Balance Basis	

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			
Total	110,170,776	87,864,198	15,080,178	7,226,400
Percentage	100.000%	79.753%	13.688%	6.559%
Direct Labor Accts 500 - 894	67,800,135	51,352,909	11,789,527	4,657,699
Direct Labor Accts 901 - 935	5,560,307	3,408,229	269,466	1,882,612
Direct Labor Accts 901 - 905 Utility 9 Only	10,134,217	6,671,977	3,462,240	XXXXXX
Total	83,494,659	61,433,115	15,521,233	6,540,311
Percentage	100.000%	73.578%	18.589%	7.833%
Number of Customers at	692,224	366,305	228,433	97,486
Percentage	100.000%	52.917%	33.000%	14.083%
Net Direct Plant	2,661,279,881	2,100,079,490	372,868,631	188,331,760
Percentage	100.000%	78.912%	14.011%	7.077%
Total Percentages	400.000%	285.160%	79.288%	35.552%
Average (CD AA)	100.000%	71.290%	19.822%	8.888%

7

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
Total			21,348,073	0	14,463,446	6,884,627
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
Total			17,776,642	0	12,625,201	5,151,441
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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

8	Total Percentages Average (GD AA)		400.000%	0.000%	274.929%	125.071%
			100.000%	0.000%	68.732%	31.268%
	Input		Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor	01-01-2013 thru 12-31-2013				
	Direct O & M Accts 580 - 894		64,480,390	58,058,286	6,422,104	0
	Direct O & M Accts 901 - 935		33,796,280	26,569,475	7,226,805	0
	Adjustments		0	0	0	0
	Total		98,276,670	84,627,761	13,648,909	0
	Percentage		100.000%	86.112%	13.888%	0.000%
	Direct Labor Accts 580 - 894		63,088,156	51,352,909	11,735,247	0
	Direct Labor Accts 901 - 935		3,849,086	3,408,229	440,857	0
	Total		66,937,242	54,761,138	12,176,104	0
	Percentage		100.000%	81.810%	18.190%	0.000%
	Number of Customers at		594,738	366,305	228,433	0
	Percentage		100.000%	61.591%	38.409%	0.000%
	Net Direct Plant		2,443,285,624	2,078,050,262	365,235,362	0
	Percentage		100.000%	85.051%	14.949%	0.000%
9	Total Percentages Average (CD AN/ID/WA)		400.000%	314.564%	85.436%	0.000%
			100.000%	78.641%	21.359%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
			100.000%	0.000%	80.700%	19.300%
10	Actual Annual Throughput Percent	01-01-2013 thru 12-31-2013	System	Washington	Idaho	
			250,528,153	173,901,125	76,627,028	
			100.000%	69.414%	30.586%	
11	Book Depreciation Percent	09-01-2013 thru 08-31-2014	16,508,174	11,233,961	5,274,213	
			100.000%	68.051%	31.949%	
12	Net Gas Plant (before DFIT) Percent	8-01-2014 thru 08-31-2014	417,534,278	283,922,260	133,612,018	
			100.000%	68.000%	32.000%	
13	G-PLT Net Gas General Plant Percent	8-01-2014 thru 08-31-2014	47,575,272	35,134,295	12,440,977	
			100.000%	73.850%	26.150%	

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended August 31, 2014
Ending Balance Basis

Report ID: G-ALL-12E

AVISTA UTILITIES

14	Net Allocated Schedule M's Percent	09-01-2013 thru 08-31-2014	-22,652,344	-15,239,109	-7,413,235
			100.000%	67.274%	32.726%
99	Input Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12E
For Twelve Months Ended August 31, 2014		
Ending Balance 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

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended August 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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GAS OPERATING STATEMENT		G-OPS-12E
For Twelve Months Ended August 31, 2014		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	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	148,179	148,179	0	75,170	75,170
2	902000	Meter Reading Expenses	1,799,924	58,672	1,858,596	1,600,382	38,925	1,639,307	199,542	19,747	219,289
G-903	903XXX	Customer Records & Collection Expenses	1,077,993	4,232,695	5,310,688	764,930	2,808,139	3,573,069	313,063	1,424,556	1,737,619
2	904000	Uncollectible Accounts	347	1,661,141	1,661,488	0	1,102,067	1,102,067	347	559,074	559,421
2	905000	Misc Customer Accounts	0	168,529	168,529	0	111,809	111,809	0	56,720	56,720
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,878,264	6,344,386	9,222,650	2,365,312	4,209,119	6,574,431	512,952	2,135,267	2,648,219
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,845,174	158,469	6,003,643	5,774,680	105,135	5,879,815	70,494	53,334	123,828
2	909000	Advertising	1,779	640,788	642,567	1,779	425,124	426,903	0	215,664	215,664

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2	910000	Misc Customer Service & Info Exp	0	123,080	123,080	0	81,656	81,656	0	41,424	41,424
		TOTAL CUSTOMER SERVICE & INFO EXP	5,846,953	922,337	6,769,290	5,776,459	611,915	6,388,374	70,494	310,422	380,916

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	
2	913000	Advertising	0	0	0	0	0	0	0	0	
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	
ADMINISTRATIVE & GENERAL EXPENSES:											
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
TOTAL ADMIN & GEN OPERATING EXP			1,399,348	14,797,616	16,196,964	1,033,819	10,681,658	11,715,477	365,529	4,115,958	4,481,487
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
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			422,177	5,555,729	5,977,906	311,314	4,010,403	4,321,717	110,863	1,545,326	1,656,189
TOTAL ADMIN & GENERAL EXPENSES			1,821,525	20,353,345	22,174,870	1,345,133	14,692,061	16,037,194	476,392	5,661,284	6,137,676
TOTAL EXPENSES BEFORE FIT			290,302,964	35,010,768	325,313,732	203,814,818	24,536,634	228,351,452	86,488,146	10,474,134	96,962,280
NET OPERATING INCOME (LOSS) BEFORE FIT					37,120,425		21,743,830			15,376,595	
G-FIT		FEDERAL INCOME TAX			7,173,829			3,577,490		3,596,339	
G-FIT		DEFERRED FEDERAL INCOME TAX			4,015,867			2,794,953		1,220,914	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended August 31, 2014	
Ending Balance 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)			25,966,645			15,393,523			10,573,122

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended August 31, 2014	
Ending Balance Basis	
Ref/Basis	Account
Description	

AVISTA UTILITIES

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

Direct Allocated Total Direct Allocated Total Direct Allocated Total

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%		70.270%		29.730%
G-ALL	2	Number of Customers	100.000%		66.344%		33.656%
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:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12E
For Twelve Months Ended August 31, 2014	
Ending Balance 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
		TOTAL PURCHASED GAS COSTS	245,867,065	0	245,867,065	167,845,942	0	167,845,942	78,021,123	0	78,021,123

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:
ALLOCATION OF ACCOUNT 903	G-903-12E
For Twelve Months Ended August 31, 2014	
Ending Balance 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	4,232,695	5,310,688	764,930	2,808,139	3,573,069	313,063	1,424,556	1,737,619
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	4,232,695	5,310,688	764,930	2,808,139	3,573,069	313,063	1,424,556	1,737,619

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.344%	33.656%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	68.000%	32.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended August 31, 2014	
Ending Balance 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	105,135	263,364	70,494	53,334	123,828
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	105,135	5,879,815	70,494	53,334	123,828

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: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended August 31, 2014 Ending Balance 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	371,345,675	251,796,529	119,549,146
	Interest Deduction for FIT Calculation	10,725,711	7,249,222	3,476,489
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12E		
For Twelve Months Ended August 31, 2014				
Ending Balance 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	288,353,357	200,258,978	88,094,379
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	37,120,425	21,743,830	15,376,595
G-INT	Less: Interest Expense	10,725,711	7,249,222	3,476,489
G-SCM	Schedule M Adjustments	(5,898,061)	(4,273,208)	(1,624,853)
	Taxable Net Operating Income	20,496,653	10,221,400	10,275,253
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	7,173,829	3,577,490	3,596,339
G-DTE	Deferred FIT	4,015,867	2,794,953	1,220,914
99	411400 Amortized Investment Tax Credit	(35,916)	(22,136)	(13,780)
	Total FIT/Deferred FIT & ITC	11,153,780	6,350,307	4,803,473
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
Ending Balance Basis

Report ID:
G-SCM-12E

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	132,603	132,603	0	62,402	62,402
2	997002	Injuries and Damages	0	(320,000)	(320,000)	0	(212,301)	(212,301)	0	(107,699)	(107,699)
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	245,192	245,192	0	115,385	115,385
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	87,981	87,981	0	41,403	41,403
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	(209,779)	(209,779)	0	(98,719)	(98,719)
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	(44,710)	(44,710)	0	(22,681)	(22,681)
99	997098	Provision for Rate Refund	581,235	0	581,235	0	0	0	581,235	0	581,235
		TOTAL SCHEDULE M ADJUSTMENTS	16,754,284	(22,652,345)	(5,898,061)	10,965,904	(15,239,112)	(4,273,208)	5,788,380	(7,413,233)	(1,624,853)

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%	68.901%	31.099%
G-ALL	11	Book Depreciation	100.000%	68.051%	31.949%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	68.000%	32.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended August 31, 2014 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	5,314,094	3,575,004	1,739,090
99	410100	Deferred Federal Income Tax Exp	(1,381,653)	(836,057)	(545,596)
		SUBTOTAL	3,932,441	2,738,947	1,193,494
14	411100	Deferred Federal Income Tax Expense - Allocated	83,787	56,367	27,420
99	411100	Deferred Federal Income Tax Exp	(361)	(361)	0
		SUBTOTAL	83,426	56,006	27,420
		Total Deferred Federal Income Tax Expense	4,015,867	2,794,953	1,220,914

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	67.274%	32.726%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended August 31, 2014	
Ending Balance 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
Ending Balance Basis

Report ID:
G-PLT-12E

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	14,234,392	14,245,851	0	10,275,096	10,275,096	11,459	3,959,296	3,970,755
		TOTAL INTANGIBLE PLANT	1,215,090	15,612,329	16,827,419	1,022,594	11,269,760	12,292,354	192,496	4,342,569	4,535,065
		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	1,561,802	1,561,802	0	1,097,478	1,097,478	0	464,324	464,324
1	352XXX	Wells	0	18,501,978	18,501,978	0	13,001,340	13,001,340	0	5,500,638	5,500,638
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	11,689,027	11,689,027	0	8,213,879	8,213,879	0	3,475,148	3,475,148
1	355000	Measuring & Regulating Equipment	0	356,071	356,071	0	250,211	250,211	0	105,860	105,860
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,677,175	1,677,175	0	1,178,551	1,178,551	0	498,624	498,624
		TOTAL UNDERGROUND STORAGE PLANT	0	35,701,048	35,701,048	0	25,087,126	25,087,126	0	10,613,922	10,613,922
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	172,738	0	172,738	109,603	0	109,603	63,135	0	63,135
6	375000	Structures & Improvements	806,716	21,450	828,166	539,668	14,779	554,447	267,048	6,671	273,719
6	376000	Mains	255,662,432	2,512,521	258,174,953	168,976,906	1,731,152	170,708,058	86,685,526	781,369	87,466,895
6	378000	Measuring & Reg Station Equip-General	5,296,165	171,687	5,467,852	3,209,571	118,294	3,327,865	2,086,594	53,393	2,139,987
6	379000	Measuring & Reg Station Equip-City Gate	6,206,338	0	6,206,338	1,899,355	0	1,899,355	4,306,983	0	4,306,983
6	380000	Services	170,990,821	0	170,990,821	117,644,241	0	117,644,241	53,346,580	0	53,346,580
6	381000	Meters	67,067,094	0	67,067,094	44,868,535	0	44,868,535	22,198,559	0	22,198,559
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	3,115,531	0	3,115,531	2,482,545	0	2,482,545	632,986	0	632,986
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	509,406,430	2,705,658	512,112,088	339,794,349	1,864,225	341,658,574	169,612,081	841,433	170,453,514
		GENERAL PLANT									
4	389XXX	Land & Land Rights	671,090	853,934	1,525,024	577,703	616,412	1,194,115	93,387	237,522	330,909
4	390XXX	Structures & Improvements	4,930,983	18,236,087	23,167,070	3,716,350	13,163,719	16,880,069	1,214,633	5,072,368	6,287,001
4	391XXX	Office Furniture & Equipment	23,615	10,303,781	10,327,396	8,192	7,437,784	7,445,976	15,423	2,865,997	2,881,420
4	392XXX	Transportation Equipment	8,538,697	1,947,927	10,486,624	6,480,677	1,406,111	7,886,788	2,058,020	541,816	2,599,836
4	393000	Stores Equipment	152,701	511,145	663,846	114,607	368,970	483,577	38,094	142,175	180,269
4	394000	Tools, Shop & Garage Equipment	2,436,257	3,772,752	6,209,009	2,038,698	2,723,361	4,762,059	397,559	1,049,391	1,446,950

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended August 31, 2014
Ending Balance Basis

Report ID:
G-PLT-12E

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	2,227,560	7,715,618	9,943,178	806,063	5,569,519	6,375,582	1,421,497	2,146,099	3,567,596
4	398000	Miscellaneous Equipment	1,065	118,105	119,170	1,065	85,254	86,319	0	32,851	32,851
		TOTAL GENERAL PLANT	22,613,723	44,848,439	67,462,162	16,486,458	32,373,845	48,860,303	6,127,265	12,474,594	18,601,859
		TOTAL PLANT IN SERVICE	533,235,243	98,867,474	632,102,717	357,303,401	70,594,956	427,898,357	175,931,842	28,272,518	204,204,360
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,293,565)	(13,293,565)	0	(9,341,388)	(9,341,388)	0	(3,952,177)	(3,952,177)
G-ADEP		Distribution Plant	(172,698,659)	(1,540,724)	(174,239,383)	(114,699,522)	(1,061,574)	(115,761,096)	(57,999,137)	(479,150)	(58,478,287)
G-ADEP		General Plant	(6,560,870)	(13,280,359)	(19,841,229)	(4,106,307)	(9,586,427)	(13,692,734)	(2,454,563)	(3,693,932)	(6,148,495)
		TOTAL ACCUMULATED DEPRECIATION	(179,259,529)	(28,114,648)	(207,374,177)	(118,805,829)	(19,989,389)	(138,795,218)	(60,453,700)	(8,125,259)	(68,578,959)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(158,151)	(119,893)	(278,044)	(108,417)	(86,545)	(194,962)	(49,734)	(33,348)	(83,082)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(6,627,622)	(6,627,622)	0	(4,784,149)	(4,784,149)	0	(1,843,473)	(1,843,473)
G-AAMT		Underground Storage	0	(239,784)	(239,784)	0	(168,496)	(168,496)	0	(71,288)	(71,288)
G-AAMT		General Plant - 390200, 396200	(4,612)	(41,049)	(45,661)	(3,643)	(29,631)	(33,274)	(969)	(11,418)	(12,387)
		TOTAL ACCUMULATED AMORTIZATION	(162,763)	(7,028,348)	(7,191,111)	(112,060)	(5,068,821)	(5,180,881)	(50,703)	(1,959,527)	(2,010,230)
		TOTAL ACCUMULATED DEPR/AMORT	(179,422,292)	(35,142,996)	(214,565,288)	(118,917,889)	(25,058,210)	(143,976,099)	(60,504,403)	(10,084,786)	(70,589,189)
		NET GAS UTILITY PLANT before DFIT	353,812,951	63,724,478	417,537,429	238,385,512	45,536,746	283,922,258	115,427,439	18,187,732	133,615,171
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(68,338,648)	(68,338,648)	0	(46,470,281)	(46,470,281)	0	(21,868,367)	(21,868,367)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(9,026,318)	(9,026,318)	0	(6,497,751)	(6,497,751)	0	(2,528,567)	(2,528,567)
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	(1,052,628)	(1,052,628)	0	(715,787)	(715,787)	0	(336,841)	(336,841)
		TOTAL ACCUMULATED DFIT	0	(78,525,900)	(78,525,900)	0	(53,762,000)	(53,762,000)	0	(24,763,900)	(24,763,900)
		NET GAS UTILITY PLANT	353,812,951	(14,801,422)	339,011,529	238,385,512	(8,225,254)	230,160,258	115,427,439	(6,576,168)	108,851,271

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)	100.000%	68.000%	32.000%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended August 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	353,812,951	(14,801,422)	339,011,529	238,385,512	(8,225,254)	230,160,258	115,427,439	(6,576,168)	108,851,271
	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	25,786,541	25,786,541	0	18,120,202	18,120,202	0	7,666,339	7,666,339
4	252000 Customer Advances	(77,864)	(75)	(77,939)	(11,804)	(54)	(11,858)	(66,060)	(21)	(66,081)
99	235199 Customer Deposits	(499,292)	0	(499,292)	(499,292)	0	(499,292)	0	0	0
C-WKC	Working Capital	0	1,393,772	1,393,772	0	0	0	0	1,393,772	1,393,772
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(577,156)	32,911,302	32,334,146	(511,096)	22,147,367	21,636,271	(66,060)	10,763,935	10,697,875
	NET RATE BASE	353,235,795	18,109,880	371,345,675	237,874,416	13,922,113	251,796,529	115,361,379	4,187,767	119,549,146

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended August 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	7,742,585	7,742,585											
Hydro (ED-AN)	8,168,645	8,168,645											
Other (ED-AN)	9,338,748	9,338,748											
Total Electric Production	25,249,978	25,249,978											
Electric Transmission													
ED-AN	10,262,425	10,262,425											
Total Electric Transmission	10,262,425	10,262,425											
Electric Distribution													
ED-AN	132	132											
ED-ID	14,237,815	14,237,815											
ED-WA	23,320,073	23,320,073											
Total Electric Distribution	37,558,020	37,558,020											
Gas Underground Storage													
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									
Total Gas Underground Storage	668,514		554,790	113,724		554,790	554,790		389,851	389,851		164,939	164,939
Gas Distribution													
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									
Total Gas Distribution	16,880,728		12,478,376	4,402,352	12,415,708	62,668	12,478,376	8,297,038	43,179	8,340,217	4,118,670	19,489	4,138,159
General Plant													
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									
Total General Plant	19,787,675	14,746,625	3,475,006	1,566,044	359,417	3,115,589	3,475,006	254,904	2,248,988	2,503,892	104,513	866,601	971,114
Total Depreciation Expense	110,407,340	87,817,048	16,508,172	6,082,120	12,775,125	3,733,047	16,508,172	8,551,942	2,682,018	11,233,960	4,223,183	1,051,029	5,274,212

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 11-10-2014 3:04 PM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended August 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	System Contract Demand	70.270%	29.730%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6	Actual Therms Purchased	68.901%	31.099%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
For Twelve Months Ended August 31, 2014
Ending Balance Basis

Report ID:
G-AMTX-12E

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	145,102	145,102												
Total Production/Transmission		1,063,502	1,063,502												
Distribution															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	2,844	2,844												
Total Distribution		26,997	26,997												
General Plant - 303000															
7,4	CD-AA	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										
Total General Plant - 303000		415,455	271,107	103,586	40,762		28,255	75,331	103,586	24,197	54,378	78,575	4,058	20,953	25,011
Miscellaneous IT Intangible Plant - 3031XX															
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										
Total Miscellaneous IT Intangible Plant - 3031XX		11,657,711	8,238,064	2,361,381	1,058,266		2,292	2,359,089	2,361,381		1,702,908	1,702,908	2,292	656,181	658,473
Gas Underground Storage															
1	GD-AN	228		228			228	228		160	160		68	68	
Total Gas Underground Storage		228		228			228	228		160	160		68	68	
General Plant - 390200, 396200															
7,4	CD-AA	28,856	20,571	5,720	2,565		5,720	5,720		4,129	4,129		1,591	1,591	
4	ED-AN	9,616	9,616												
	GD-OR	3,139			3,139										
Total General Plant- 390200, 396200		41,611	30,187	5,720	5,704		5,720	5,720		4,129	4,129		1,591	1,591	
Total Amortization Expense		13,205,504	9,629,857	2,470,915	1,104,732		30,547	2,440,368	2,470,915	24,197	1,761,575	1,785,772	6,350	678,793	685,143

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended August 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	(288,974,142)	(288,974,142)										
	Hydro (ED-AN)	(128,272,892)	(128,272,892)										
	Other (ED-AN)	(90,585,904)	(90,585,904)										
Total Electric Production	(507,832,938)	(507,832,938)											
Electric Transmission													
	ED-AN	(190,888,225)	(190,888,225)										
Total Electric Transmission	(190,888,225)	(190,888,225)											
Electric Distribution													
	ED-AN	462	462										
	ED-ID	(160,159,448)	(160,159,448)										
	ED-WA	(256,079,991)	(256,079,991)										
Total Electric Distribution	(416,238,977)	(416,238,977)											
Gas Underground Storage													
1	GD-AN	(13,293,565)	(13,293,565)		(13,293,565)	(13,293,565)		(9,341,388)	(9,341,388)		(3,952,177)	(3,952,177)	
	GD-OR	(590,661)		(590,661)									
Total Gas Underground Storage	(13,884,226)		(13,293,565)	(590,661)		(13,293,565)		(9,341,388)	(9,341,388)		(3,952,177)	(3,952,177)	
Gas Distribution													
6	GD-AN	(1,540,724)	(1,540,724)			(1,540,724)	(1,540,724)		(1,061,574)	(1,061,574)		(479,150)	(479,150)
	GD-ID	(57,999,137)	(57,999,137)		(57,999,137)	(57,999,137)					(57,999,137)		(57,999,137)
	GD-WA	(114,699,522)	(114,699,522)		(114,699,522)	(114,699,522)	(114,699,522)			(114,699,522)			
	GD-OR	(90,957,769)		(90,957,769)									
Total Gas Distribution	(265,197,152)		(174,239,383)	(90,957,769)	(172,698,659)	(1,540,724)	(174,239,383)	(114,699,522)	(1,061,574)	(115,761,096)	(57,999,137)	(479,150)	(58,478,287)
General Plant													
	ED-AN	(38,063,400)	(38,063,400)										
	ED-ID	(6,683,560)	(6,683,560)										
	ED-WA	(14,278,563)	(14,278,563)										
7,4	CD-AA	(40,726,006)	(29,033,570)	(8,072,709)	(3,619,727)	(8,072,709)	(8,072,709)		(5,827,285)	(5,827,285)		(2,245,424)	(2,245,424)
9,4	CD-AN	(11,194,700)	(8,803,624)	(2,391,076)		(2,391,076)	(2,391,076)		(1,725,998)	(1,725,998)		(665,078)	(665,078)
9	CD-ID	(5,033,381)	(3,958,301)	(1,075,080)		(1,075,080)	(1,075,080)				(1,075,080)		(1,075,080)
9	CD-WA	(2,355,940)	(1,852,735)	(503,205)		(503,205)	(503,205)	(503,205)		(503,205)			
8,4	GD-AA	(1,597,781)		(1,098,187)	(499,594)	(1,098,187)	(1,098,187)		(792,726)	(792,726)		(305,461)	(305,461)
4	GD-AN	(1,718,387)		(1,718,387)		(1,718,387)	(1,718,387)		(1,240,418)	(1,240,418)		(477,969)	(477,969)
	GD-ID	(1,379,483)		(1,379,483)		(1,379,483)	(1,379,483)				(1,379,483)		(1,379,483)
	GD-WA	(3,603,102)		(3,603,102)		(3,603,102)	(3,603,102)	(3,603,102)		(3,603,102)			
	GD-OR	(4,099,379)		(4,099,379)									
Total General Plant	(130,733,682)	(102,673,753)	(19,841,229)	(8,218,700)	(6,560,870)	(13,280,359)	(19,841,229)	(4,106,307)	(9,586,427)	(13,692,734)	(2,454,563)	(3,693,932)	(6,148,495)
Total Accumulated Depreciation	(1,524,775,200)	(1,217,633,893)	(207,374,177)	(99,767,130)	(179,259,529)	(28,114,648)	(207,374,177)	(118,805,829)	(19,989,389)	(138,795,218)	(60,453,700)	(8,125,259)	(68,578,959)

Allocation Ratios:

Service - Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 11-10-2014 3:04 PM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended August 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	System Contract Demand	70.270%	29.730%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6	Actual Therms Purchased	68.901%	31.099%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-12E
For Twelve Months Ended August 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000) ED-AN	(7,998,420)	(7,998,420)											
Misc Intangible Plt (303000 ED-AN)	(816,294)	(816,294)											
Total Production/Transmission	(8,814,714)	(8,814,714)											
Distribution													
Franchises (302000) ED-WA	(113,032)	(113,032)											
Misc Intangible Plt (303000 ED-WA)	(27,084)	(27,084)											
Total Distribution	(140,116)	(140,116)											
General Plant - 303000													
7,4 CD-AA	(535,522)	(381,774)	(106,151)	(47,597)		(106,151)	(106,151)		(76,625)	(76,625)		(29,526)	(29,526)
9,4 CD-AN	(64,339)	(50,597)	(13,742)			(13,742)	(13,742)		(9,920)	(9,920)		(3,822)	(3,822)
GD-ID	(49,734)		(49,734)		(49,734)	(49,734)					(49,734)		(49,734)
GD-WA	(108,417)		(108,417)		(108,417)	(108,417)		(108,417)		(108,417)			
GD-OR	(61,791)			(61,791)									
Total General Plant - 303000	(819,803)	(432,371)	(278,044)	(109,388)	(158,151)	(119,893)	(278,044)	(108,417)	(86,545)	(194,962)	(49,734)	(33,348)	(83,082)
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	(28,084,162)	(20,021,199)	(5,566,842)	(2,496,121)		(5,566,842)	(5,566,842)		(4,018,425)	(4,018,425)		(1,548,417)	(1,548,417)
9,4 CD-AN	(13,128)	(10,324)	(2,804)			(2,804)	(2,804)		(2,024)	(2,024)		(780)	(780)
9 CD-ID	(14,752)	(11,601)	(3,151)		(3,151)	(3,151)					(3,151)		(3,151)
ED-AN	(576,580)	(576,580)											
ED-ID	(11,657)	(11,657)											
ED-WA	(1,399,914)	(1,399,914)											
8,4 GD-AA	(1,523,600)		(1,047,201)	(476,399)		(1,047,201)	(1,047,201)		(755,922)	(755,922)		(291,279)	(291,279)
4 GD-AN	(10,775)		(10,775)			(10,775)	(10,775)		(7,778)	(7,778)		(2,997)	(2,997)
GD-OR	(1,151)			(1,151)									
Total Miscellaneous IT Intangible Plant - 3031	(31,635,719)	(22,031,275)	(6,630,773)	(2,973,671)	(6,627,622)	(6,630,773)	(6,630,773)	(4,784,149)	(4,784,149)	(4,784,149)	(1,843,473)	(1,846,624)	(1,846,624)
Gas Underground Storage													
1 GD-AN	(239,784)		(239,784)			(239,784)	(239,784)		(168,496)	(168,496)		(71,288)	(71,288)
Total Gas Underground Storage	(239,784)		(239,784)			(239,784)	(239,784)		(168,496)	(168,496)		(71,288)	(71,288)
General Plant - 390200, 396200													
7,4 CD-AA	(207,087)	(147,632)	(41,049)	(18,406)		(41,049)	(41,049)		(29,631)	(29,631)		(11,418)	(11,418)
9 CD-ID	(4,537)	(3,568)	(969)		(969)	(969)					(969)		(969)
9 CD-WA	(8,332)	(6,552)	(1,780)		(1,780)	(1,780)		(1,780)		(1,780)			
4 ED-AN	(60,581)	(60,581)											
ED-WA	(110,678)	(110,678)											
GD-WA	(1,863)		(1,863)		(1,863)	(1,863)		(1,863)		(1,863)			
GD-OR	(49,227)			(49,227)									
Total General Plant - 390200, 396200	(442,305)	(329,011)	(45,661)	(67,633)	(4,612)	(41,049)	(45,661)	(3,643)	(29,631)	(33,274)	(969)	(11,418)	(12,387)
Total Accumulated Amortization	(42,092,441)	(31,747,487)	(7,194,262)	(3,150,692)	(162,763)	(7,028,348)	(7,194,262)	(112,060)	(5,068,821)	(5,180,881)	(50,703)	(1,959,527)	(2,013,381)

Allocation Ratios:

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

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-12E
For Twelve Months Ended August 31, 2014		
Ending Balance Basis		

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	System Contract Demand	70.270%	29.730%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%				

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended August 31, 2014	
Ending Balance 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	0
99	GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99	GD-OR / AS	704,242	0	0	0	0	0	0	0	0	704,242	0	704,242
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	3,986,889	0	0	2,842,253	2,842,253	0	0	790,281	790,281	0	354,355	354,355
9	CD-WA / ID / AN	1,205,951	370,172	343,838	234,362	948,372	100,539	93,387	63,653	257,579	0	0	0
	TOTAL ACCOUNT	6,772,910	383,783	706,117	3,099,389	4,189,289	577,703	93,387	853,934	1,525,024	704,242	354,355	1,058,597
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	6,787,945	930,516	2,139,165	3,718,264	6,787,945	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,231,901	0	0	0	0	2,231,901	0	0	2,231,901	0	0	0
99	GD-OR / AS	3,710,656	0	0	0	0	0	0	0	0	3,710,656	0	3,710,656
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	82,128,520	0	0	58,549,422	58,549,422	0	0	16,279,515	16,279,515	0	7,299,583	7,299,583
9	CD-WA / ID / AN	21,797,148	5,465,543	4,472,116	7,203,836	17,141,495	1,484,449	1,214,633	1,956,571	4,655,653	0	0	0
	TOTAL ACCOUNT	116,656,170	6,396,059	6,611,281	69,471,522	82,478,862	3,716,350	1,214,633	18,236,086	23,167,069	3,710,656	7,299,583	11,010,239
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	9,164,883	3,117,198	14,649	6,033,036	9,164,883	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	476,199	0	0	0	0	0	0	327,301	327,301	0	148,898	148,898
7	CD-AA	50,197,277	0	0	35,785,639	35,785,639	0	0	9,950,104	9,950,104	0	4,461,534	4,461,534
9	CD-WA / ID / AN	202,915	30,160	56,787	72,627	159,574	8,192	15,423	19,726	43,341	0	0	0
	TOTAL ACCOUNT	60,047,924	3,147,358	71,436	41,891,302	45,110,096	8,192	15,423	10,303,781	10,327,396	0	4,610,432	4,610,432
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	28,385,757	13,834,810	4,785,216	9,765,731	28,385,757	0	0	0	0	0	0	0
99	GD-WA / ID / AN	9,191,580	0	0	0	0	6,053,525	1,816,971	1,321,084	9,191,580	0	0	0
99	GD-OR / AS	2,881,107	0	0	0	0	0	0	0	0	2,881,107	0	2,881,107
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	566,854	0	0	404,110	404,110	0	0	112,362	112,362	0	50,382	50,382
9	CD-WA / ID / AN	5,537,165	1,572,718	887,513	1,894,251	4,354,482	427,152	241,050	514,481	1,182,683	0	0	0
	TOTAL ACCOUNT	46,562,463	15,407,528	5,672,729	12,064,092	33,144,349	6,480,677	2,058,021	1,947,927	10,486,625	2,881,107	50,382	2,931,489

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended August 31, 2014	
Ending Balance 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	2,713,491	111,692	140,255	1,881,969	2,133,916	30,336	38,094	511,145	579,575	0	0
		TOTAL ACCOUNT	3,250,318	122,431	155,000	2,251,814	2,529,245	114,607	38,094	511,145	663,846	57,227	57,227
	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	2,812,830	0	0	0	0	2,032,507	395,678	384,645	2,812,830	0	0
99		GD-OR / AS	859,599	0	0	0	0	0	0	0	859,599	0	859,599
8		GD-AA	2,177,879	0	0	0	0	0	0	1,496,900	1,496,900	0	680,979
7		CD-AA	9,254,794	0	0	6,597,743	6,597,743	0	0	1,834,485	1,834,485	0	822,566
9		CD-WA / ID / AN	303,352	22,794	6,925	208,840	238,559	6,191	1,881	56,721	64,793	0	0
		TOTAL ACCOUNT	18,447,985	1,039,103	322,524	8,514,206	9,875,833	2,038,698	397,559	3,772,751	6,209,008	859,599	1,503,545
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	808,252	236,413	58,744	513,095	808,252	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
		TOTAL ACCOUNT	1,710,851	241,573	60,391	844,312	1,146,276	47,387	15,444	283,129	345,960	136,412	82,203

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended August 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	34,564,324	16,145,055	10,041,058	8,378,211	34,564,324	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,218,928	0	0	0	0	2,625,908	762,526	830,494	4,218,928	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,036	0	0	394,972	394,972	0	0	109,821	109,821	0	49,243	49,243
9		CD-WA / ID / AN	1,620,569	257,028	407,513	609,891	1,274,432	69,809	110,681	165,647	346,137	0	0	0
		TOTAL ACCOUNT	41,001,691	16,402,083	10,448,571	9,383,074	36,233,728	2,695,717	873,207	1,105,962	4,674,886	43,834	49,243	93,077
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	55,678,690	10,319,769	3,815,111	41,543,810	55,678,690	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,347,149	0	0	0	0	698,036	555,694	93,419	1,347,149	0	0	0
99		GD-OR / AS	1,218,968	0	0	0	0	0	0	0	0	1,218,968	0	1,218,968
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	26,480,500	0	0	18,877,948	18,877,948	0	0	5,248,965	5,248,965	0	2,353,587	2,353,587
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	0
		TOTAL ACCOUNT	98,193,555	10,717,508	7,002,883	66,646,961	84,367,352	806,062	1,421,497	7,715,619	9,943,178	1,218,968	2,664,057	3,883,025
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	590,449	0	0	420,931	420,931	0	0	117,039	117,039	0	52,479	52,479
9		CD-WA / ID / AN	9,978	3,921	0	3,926	7,847	1,065	0	1,066	2,131	0	0	0
		TOTAL ACCOUNT	683,692	3,921	2,299	503,456	509,676	1,065	0	118,105	119,170	2,367	52,479	54,846
		TOTAL GENERAL PLANT	393,327,559	53,861,347	31,053,231	214,670,128	299,584,706	16,486,458	6,127,265	44,848,439	67,462,162	9,614,412	16,666,279	26,280,691

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended August 31, 2014	
Ending Balance 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
		TOTAL ACCOUNT	15,639,493	153,179	0	11,879,353	12,032,532	1,022,594	181,037	1,377,938	2,581,569	426,123
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	5,465,501	4,306,188	23,524	1,135,789	5,465,501	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	59,230,692	0	0	42,225,560	42,225,560	0	0	11,740,708	11,740,708	0
9		CD-WA / ID / AN	104,536	0	42,189	40,019	82,208	0	11,459	10,869	22,328	0
		TOTAL ACCOUNT	67,018,025	4,306,188	65,713	43,401,368	47,773,269	0	11,459	13,275,569	13,287,028	0
	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	4,779,012	0	0	3,406,957	3,406,957	0	0	947,296	947,296	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,804,157	0	0	3,419,345	3,419,345	0	0	958,822	958,822	1,231
	TOTAL		87,461,675	4,459,367	65,713	58,700,066	63,225,146	1,022,594	192,496	15,612,329	16,827,419	427,354

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended August 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(43,379,493)	(30,925,241)	(8,598,683)	(3,855,569)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(2,002,127)	(1,574,493)	(427,634)	0
7	283750 CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
	Total	<u>(45,928,015)</u>	<u>(32,889,259)</u>	<u>(9,134,623)</u>	<u>(3,904,133)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended August 31, 2014	
Ending Balance 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	1,502,539	802,322		2,304,861		802,322			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,340,614	715,858		2,056,472		715,858			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	15,788,334	7,207,374	2,243,238	25,238,946		5,815,827		1,391,547	2,243,238
1	154300 PLANT MATERIALS & OPER SUP-CS2	569,647	304,179		873,826		304,179			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,577,500	842,349		2,419,849		842,349			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	10,082	4,603	1,432	16,117		3,714		889	1,432
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	14,464	6,603	2,055	23,122		5,328		1,275	2,055
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	688	314	98	1,100		253		61	98
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	(5,626,598)			(5,626,598)	(5,626,598)		0		
TOTAL		15,177,270	9,883,602	2,246,823	27,307,695	(5,626,598)	8,489,830	0	1,393,772	2,246,823

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						