

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-12A</b>
<b>GAS RATE OF RETURN</b>	
For Twelve Months Ended July 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	25,663,199	15,122,032	10,541,167
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	25,663,199	15,122,032	10,541,167
G-APL	Gas Net Adjusted Rate Base	346,505,613	232,799,293	113,706,320
	RATE OF RETURN	7.406%	6.496%	9.271%

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 July 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	08-01-2013 thru 07-31-2014	227,937 <b>100.000%</b>	151,329 <b>66.391%</b>	76,608 <b>33.609%</b>	
3	G-OPS	Direct Distribution Operating Expense Percent	08-01-2013 thru 07-31-2014	11,766,978 <b>100.000%</b>	7,866,437 <b>66.852%</b>	3,900,541 <b>33.148%</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% <b>100.000%</b>	288.741% <b>72.185%</b>	111.259% <b>27.815%</b>	
6	Input	Actual Therms Purchased Percent	08-01-2013 thru 07-31-2014	263,929,753 <b>100.000%</b>	181,887,055 <b>68.915%</b>	82,042,698 <b>31.085%</b>	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas

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Direct O & M Accts 500 - 894	68,495,470	58,058,286	6,367,532	4,069,652
Direct O & M Accts 901 - 935	36,950,340	26,569,475	7,224,117	3,156,748
Direct O & M Accts 901 - 905 Utility 9 Only	4,724,966	3,236,437	1,488,529	XXXXXX
Adjustments	0			
<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>

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
<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%

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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	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		64,480,390	58,058,286	6,422,104	0
	Direct O & M Accts 901 - 935		33,796,280	26,569,475	7,226,805	0
	Adjustments		0	0	0	0
	Total		98,276,670	84,627,761	13,648,909	0
	Percentage		100.000%	86.112%	13.888%	0.000%
	Direct Labor Accts 580 - 894		63,088,156	51,352,909	11,735,247	0
	Direct Labor Accts 901 - 935		3,849,086	3,408,229	440,857	0
	Total		66,937,242	54,761,138	12,176,104	0
	Percentage		100.000%	81.810%	18.190%	0.000%
	Number of Customers at Percentage		594,738	366,305	228,433	0
			100.000%	61.591%	38.409%	0.000%
	Net Direct Plant Percentage		2,443,285,624	2,078,050,262	365,235,362	0
			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	08-01-2013 thru 07-31-2014	16,426,100	11,171,691	5,254,409	
			<b>100.000%</b>	<b>68.012%</b>	<b>31.988%</b>	
12	Net Gas Plant (before DFIT) - AMA Percent	07-01-2013 thru 07-31-2014	404,889,278	273,080,333	131,808,945	
			<b>100.000%</b>	<b>67.446%</b>	<b>32.554%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	07-01-2013 thru 07-31-2014	46,342,787	34,197,279	12,145,508	
			<b>100.000%</b>	<b>73.792%</b>	<b>26.208%</b>	

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14	Net Allocated Schedule M's - AMA Percent	08-01-2013 thru 07-31-2014	<u>-21,892,318</u>	<u>-14,697,059</u>	<u>-7,195,259</u>
			<b><u>100.000%</u></b>	<b><u>67.133%</u></b>	<b><u>32.867%</u></b>
99	Input Not Allocated		<u>0.000%</u>	<u>0.000%</u>	<u>0.000%</u>

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended July 31, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	156,440,508	0	156,440,508	107,299,470	0	107,299,470	49,141,038	0	49,141,038
99	4812XX	Commercial - Firm & Interruptible	79,553,645	0	79,553,645	55,805,910	0	55,805,910	23,747,735	0	23,747,735
99	4813XX	Industrial-Firm	3,562,785	0	3,562,785	1,917,212	0	1,917,212	1,645,573	0	1,645,573
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	327,716	0	327,716	289,180	0	289,180	38,536	0	38,536
99	499XXX	Unbilled Revenue	441,684	0	441,684	294,041	0	294,041	147,643	0	147,643
TOTAL SALES TO ULTIMATE CUSTOMERS			240,326,338	0	240,326,338	165,605,813	0	165,605,813	74,720,525	0	74,720,525
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	106,465,690	0	106,465,690	72,578,981	0	72,578,981	33,886,709	0	33,886,709
4	488000	Miscellaneous Service Revenues	23,049	0	23,049	12,293	0	12,293	10,756	0	10,756
99	489300	Transportation For Others	4,556,156	0	4,556,156	4,092,960	0	4,092,960	463,196	0	463,196
99	493000	Rent from Gas Property	2,352	0	2,352	2,352	0	2,352	0	0	0
4	495XXX	Other Gas Revenues	5,552,080	374,818	5,926,898	3,782,755	270,562	4,053,317	1,769,325	104,256	1,873,581
99	496100	Provision for Rate Refund	(581,235)	0	(581,235)	0	0	0	(581,235)	0	(581,235)
TOTAL OTHER OPERATING REVENUES			116,018,092	374,818	116,392,910	80,469,341	270,562	80,739,903	35,548,751	104,256	35,653,007
TOTAL GAS REVENUES			356,344,430	374,818	356,719,248	246,075,154	270,562	246,345,716	110,269,276	104,256	110,373,532
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	236,435,498	0	236,435,498	161,698,606	0	161,698,606	74,736,892	0	74,736,892
99	808XXX	Net Natural Gas Storage Transactions	(3,060,815)	0	(3,060,815)	(1,265,376)	0	(1,265,376)	(1,795,439)	0	(1,795,439)
99	811000	Gas Used for Products Extraction	(1,193,716)	0	(1,193,716)	(815,129)	0	(815,129)	(378,587)	0	(378,587)
10	813000	Other Gas Expenses	0	1,195,983	1,195,983	0	830,180	830,180	0	365,803	365,803
99	813010	Gas Technology Institute (GTI) Expenses	110,152	0	110,152	78,121	0	78,121	32,031	0	32,031
TOTAL PRODUCTION EXPENSES			232,291,119	1,195,983	233,487,102	159,696,222	830,180	160,526,402	72,594,897	365,803	72,960,700
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	10,784	10,784	0	7,578	7,578	0	3,206	3,206
1	824000	Other Expenses	0	614,280	614,280	0	431,655	431,655	0	182,625	182,625
1	837000	Other Equipment	0	562,236	562,236	0	395,083	395,083	0	167,153	167,153
TOTAL UNDERGROUND STORAGE OPER EXP			0	1,187,300	1,187,300	0	834,316	834,316	0	352,984	352,984
G-DEPX		Depreciation Expense-Underground Storage	0	551,446	551,446	0	387,501	387,501	0	163,945	163,945
G-AMTX		Amortization Expense-Underground Storage	0	228	228	0	160	160	0	68	68
G-OTX		Taxes Other Than FIT	0	331,795	331,795	0	233,152	233,152	0	98,643	98,643
TOTAL UG STORAGE DEPR/AMRT/NON-FIT T.			0	883,469	883,469	0	620,813	620,813	0	262,656	262,656
TOTAL UNDERGROUND STORAGE EXPENSES			0	2,070,769	2,070,769	0	1,455,129	1,455,129	0	615,640	615,640

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AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	336,960	1,358,305	1,695,265	216,372	908,054	1,124,426	120,588	450,251	570,839
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,435,849	1,025,149	3,460,998	1,788,934	685,333	2,474,267	646,915	339,816	986,731
3	875000	Measuring & Reg Sta Exp-General	141,091	0	141,091	89,905	0	89,905	51,186	0	51,186
3	876000	Measuring & Reg Sta Exp-Industrial	1,580	0	1,580	1,589	0	1,589	(9)	0	(9)
3	877000	Measuring & Reg Sta Exp-City Gate	197,947	214	198,161	78,104	143	78,247	119,843	71	119,914
3	878000	Meter & House Regulator Expenses	448,873	0	448,873	173,981	0	173,981	274,892	0	274,892
3	879000	Customer Installation Expenses	1,827,891	82,548	1,910,439	1,149,103	55,185	1,204,288	678,788	27,363	706,151
3	880000	Other Expenses	1,350,957	636,432	1,987,389	863,704	425,468	1,289,172	487,253	210,964	698,217
3	881000	Rents	0	31,888	31,888	0	21,318	21,318	0	10,570	10,570
MAINTENANCE											
3	885000	Supervision & Engineering	141,881	6,028	147,909	66,192	4,030	70,222	75,689	1,998	77,687
3	887000	Mains	2,071,542	0	2,071,542	1,635,688	0	1,635,688	435,854	0	435,854
3	889000	Measuring & Reg Sta Exp-General	187,754	0	187,754	125,825	0	125,825	61,929	0	61,929
3	890000	Measuring & Reg Sta Exp-Industrial	220,370	0	220,370	158,399	0	158,399	61,971	0	61,971
3	891000	Measuring & Reg Sta Exp-City Gate	71,978	0	71,978	36,758	0	36,758	35,220	0	35,220
3	892000	Services	1,505,122	16,468	1,521,590	915,996	11,009	927,005	589,126	5,459	594,585
3	893000	Meters & House Regulators	826,741	816,298	1,643,039	565,445	545,712	1,111,157	261,296	270,586	531,882
3	894000	Other Equipment	442	200,314	200,756	442	133,914	134,356	0	66,400	66,400
TOTAL DISTRIBUTION OPERATING EXP			11,766,978	4,173,644	15,940,622	7,866,437	2,790,166	10,656,603	3,900,541	1,383,478	5,284,019
G-DEPX		Depreciation Expense-Distribution	12,355,908	62,499	12,418,407	8,250,557	43,071	8,293,628	4,105,351	19,428	4,124,779
G-OTX		Taxes Other Than FIT	17,511,316	0	17,511,316	14,702,237	0	14,702,237	2,809,079	0	2,809,079
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			29,867,224	62,499	29,929,723	22,952,794	43,071	22,995,865	6,914,430	19,428	6,933,858
TOTAL DISTRIBUTION EXPENSES			41,634,202	4,236,143	45,870,345	30,819,231	2,833,237	33,652,468	10,814,971	1,402,906	12,217,877
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	224,019	224,019	0	148,728	148,728	0	75,291	75,291
2	902000	Meter Reading Expenses	1,838,009	63,952	1,901,961	1,631,256	42,458	1,673,714	206,753	21,494	228,247
G-903	903XXX	Customer Records & Collection Expenses	1,186,848	4,210,913	5,397,761	866,037	2,795,667	3,661,704	320,811	1,415,246	1,736,057
2	904000	Uncollectible Accounts	347	1,647,426	1,647,773	0	1,093,743	1,093,743	347	553,683	554,030
2	905000	Misc Customer Accounts	0	147,071	147,071	0	97,642	97,642	0	49,429	49,429
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,025,204	6,293,381	9,318,585	2,497,293	4,178,238	6,675,531	527,911	2,115,143	2,643,054
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,819,480	168,063	5,987,543	5,750,620	111,579	5,862,199	68,860	56,484	125,344
2	909000	Advertising	1,779	625,971	627,750	1,779	415,588	417,367	0	210,383	210,383



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2	910000	Misc Customer Service & Info Exp	0	124,807	124,807	0	82,861	82,861	0	41,946	41,946
		TOTAL CUSTOMER SERVICE & INFO EXP	5,821,259	918,841	6,740,100	5,752,399	610,028	6,362,427	68,860	308,813	377,673

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SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	112,027	5,837,371	5,949,398	71,288	4,213,706	4,284,994	40,739	1,623,665	1,664,404
4	921000	Office Supplies & Expenses	28	1,108,857	1,108,885	28	800,428	800,456	0	308,429	308,429
4	922000	Admin. Expenses Transferred - Credit	0	(18,425)	(18,425)	0	(13,300)	(13,300)	0	(5,125)	(5,125)
4	923000	Outside Services Employed	0	2,960,278	2,960,278	0	2,136,877	2,136,877	0	823,401	823,401
4	924000	Property Insurance Premium	0	331,737	331,737	0	239,464	239,464	0	92,273	92,273
4	925XXX	Injuries and Damages	140	1,063,091	1,063,231	98	767,392	767,490	42	295,699	295,741
4	926XXX	Employee Pensions and Benefits	63	316,728	316,791	63	228,630	228,693	0	88,098	88,098
4	928000	Regulatory Commission Expenses	802,353	233,593	1,035,946	571,179	168,619	739,798	231,174	64,974	296,148
4	930000	Miscellaneous General Expenses	42,996	866,140	909,136	29,148	625,223	654,371	13,848	240,917	254,765
4	931000	Rents	8,914	192,934	201,848	8,743	139,269	148,012	171	53,665	53,836
4	935000	Maintenance of General Plant	467,336	2,043,460	2,510,796	375,177	1,475,072	1,850,249	92,159	568,388	660,547
TOTAL ADMIN & GEN OPERATING EXP			1,433,857	14,935,764	16,369,621	1,055,724	10,781,380	11,837,104	378,133	4,154,384	4,532,517
G-DEPX		Depreciation Expense-General Plant	359,243	3,097,004	3,456,247	254,989	2,235,572	2,490,561	104,254	861,432	965,686
G-AMTX		Amortization Expense - General Plant - 303000	28,167	72,641	100,808	24,109	52,436	76,545	4,058	20,205	24,263
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 30	2,292	2,327,891	2,330,183	0	1,680,388	1,680,388	2,292	647,503	649,795
G-AMTX		Amortization Expense-General Plant - 390200, 3962	0	5,720	5,720	0	4,129	4,129	0	1,591	1,591
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	22,814	0	22,814	22,814	0	22,814	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	(585)	0	(585)	(585)	0	(585)	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			411,931	5,503,256	5,915,187	301,327	3,972,525	4,273,852	110,604	1,530,731	1,641,335
TOTAL ADMIN & GENERAL EXPENSES			1,845,788	20,439,020	22,284,808	1,357,051	14,753,905	16,110,956	488,737	5,685,115	6,173,852
TOTAL EXPENSES BEFORE FIT			284,617,572	35,154,137	319,771,709	200,122,196	24,660,717	224,782,913	84,495,376	10,493,420	94,988,796
NET OPERATING INCOME (LOSS) BEFORE FIT					36,947,539			21,562,803			15,384,736
G-FIT		FEDERAL INCOME TAX			7,666,101			3,901,993			3,764,108
G-FIT		DEFERRED FEDERAL INCOME TAX			3,654,635			2,561,117			1,093,518

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(36,396)			(22,339)			(14,057)
		GAS NET OPERATING INCOME (LOSS)			25,663,199			15,122,032			10,541,167

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

AVISTA UTILITIES

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

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

G-ALL	1	System Contract Demand		100.000%			70.270%				29.730%
G-ALL	2	Number of Customers - AMA		100.000%			66.391%				33.609%
G-ALL	3	Direct Distribution Operating Expense		100.000%			66.852%				33.148%
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-804-12A
For Twelve Months Ended July 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	189,516,175	0	189,516,175	129,170,326	0	129,170,326	60,345,849	0	60,345,849
1	804001	Pipeline Demand Costs	25,518,417	0	25,518,417	17,912,726	0	17,912,726	7,605,691	0	7,605,691
1	804002	Transport Variable Charges	929,356	0	929,356	652,508	0	652,508	276,848	0	276,848
6	804010	Gas Costs - Fixed Hedge	190,147	0	190,147	126,366	0	126,366	63,781	0	63,781
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	266,641	0	266,641	180,020	0	180,020	86,621	0	86,621
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	(891,445)	0	(891,445)	(608,084)	0	(608,084)	(283,361)	0	(283,361)
6	804700	Gas Costs - Offsystem Bookout	344,206	0	344,206	236,511	0	236,511	107,695	0	107,695
6	804711	Gas Costs - Offsystem Bookout Offset	(344,206)	0	(344,206)	(236,511)	0	(236,511)	(107,695)	0	(107,695)
6	804730	Gas Costs - Intracompany LDC Gas	17,059,275	0	17,059,275	11,596,952	0	11,596,952	5,462,323	0	5,462,323
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(88,905)	0	(88,905)	830	0	830	(89,735)	0	(89,735)
99	805111	Amortize ID Holdback	(1,117,345)	0	(1,117,345)	0	0	0	(1,117,345)	0	(1,117,345)
99	805120	Gas Expense - Rate Deferrals	5,053,182	0	5,053,182	2,666,962	0	2,666,962	2,386,220	0	2,386,220
		TOTAL PURCHASED GAS COSTS	236,435,498	0	236,435,498	161,698,606	0	161,698,606	74,736,892	0	74,736,892

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	6	Actual Therms Purchased	100.000%	68.915%	31.085%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903 For Twelve Months Ended July 31, 2014 Average of Monthly Averages Basis	G-903-12A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	1,186,848	4,210,913	5,397,761	866,037	2,795,667	3,661,704	320,811	1,415,246	1,736,057
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			1,186,848	4,210,913	5,397,761	866,037	2,795,667	3,661,704	320,811	1,415,246	1,736,057

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.391%	33.609%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.446%	32.554%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended July 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	908000	Customer Assistance Expense	228,419	168,063	396,482	159,559	111,579	271,138	68,860	56,484	125,344
99	908600	Public Purpose Tariff Rider Expense Offset	5,414,462	0	5,414,462	5,414,462	0	5,414,462	0	0	0
99	908610	Limited Income Tax Refund Program	167,488	0	167,488	167,488	0	167,488	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	9,111	0	9,111	9,111	0	9,111	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			5,819,480	168,063	5,987,543	5,750,620	111,579	5,862,199	68,860	56,484	125,344

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.391%	33.609%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended July 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.18%	54.18%
2	Cost of Debt		5.308%	5.370%
	Total Cost of Debt		2.876%	2.909%
	Total Weighted Cost		2.876%	2.909%
G-APL	Net Rate Base	346,505,613	232,799,293	113,706,320
	Interest Deduction for FIT Calculation	10,003,025	6,695,308	3,307,717
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			



RESULTS OF OPERATIONS	Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>	<b>G-FIT-12A</b>
For Twelve Months Ended July 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	356,719,248	246,345,716	110,373,532
G-OPS	Operating & Maintenance Expense	283,043,330	196,892,383	86,150,947
G-OPS	Book Deprec/Amort and Reg Amortizations	18,885,268	12,955,141	5,930,127
G-OTX	Taxes Other than FIT	17,843,111	14,935,389	2,907,722
	Net Operating Income Before FIT	36,947,539	21,562,803	15,384,736
G-INT	Less: Interest Expense	10,003,025	6,695,308	3,307,717
G-SCM	Schedule M Adjustments	(5,041,369)	(3,718,945)	(1,322,424)
	Taxable Net Operating Income	21,903,145	11,148,550	10,754,595
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	7,666,101	3,901,993	3,764,108
G-DTE	Deferred FIT	3,654,635	2,561,117	1,093,518
99	411400 Amortized Investment Tax Credit	(36,396)	(22,339)	(14,057)
	Total FIT/Deferred FIT & ITC	11,284,340	6,440,771	4,843,569

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ITEMS	G-SCM-12A
For Twelve Months Ended July 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	12,745,609	6,117,428	18,863,037	8,529,655	4,403,257	12,932,912	4,215,954	1,714,171	5,930,125
12	997001	Contributions In Aid of Construction	0	204,765	204,765	0	138,106	138,106	0	66,659	66,659
2	997002	Injuries and Damages	0	(225,000)	(225,000)	0	(149,380)	(149,380)	0	(75,620)	(75,620)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	442,010	442,010	0	319,065	319,065	0	122,945	122,945
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	3,846,932	0	3,846,932	2,667,792	0	2,667,792	1,179,140	0	1,179,140
4	997015	Airplane Lease Payments	0	113,306	113,306	0	81,790	81,790	0	31,516	31,516
12	997016	Redemption Expense Amortization	0	364,482	364,482	0	245,829	245,829	0	118,653	118,653
4	997020	FAS87 Current Pension Accrual	0	(1,765,969)	(1,765,969)	0	(1,274,765)	(1,274,765)	0	(491,204)	(491,204)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	22,061	0	22,061	22,061	0	22,061	0	0	0
12	997032	Interest Rate Swaps	0	148,110	148,110	0	99,894	99,894	0	48,216	48,216
4	997033	DSM Tariff Rider	(353,999)	0	(353,999)	(250,504)	0	(250,504)	(103,495)	0	(103,495)
12	997048	AFUDC	0	(293,282)	(293,282)	0	(197,807)	(197,807)	0	(95,475)	(95,475)
11	997049	Tax Depreciation	0	(27,908,099)	(27,908,099)	0	(18,980,856)	(18,980,856)	0	(8,927,243)	(8,927,243)
1	997055	Deferred Gas Exchange	0	(1,000,010)	(1,000,010)	0	(702,707)	(702,707)	0	(297,303)	(297,303)
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	9,111	0	9,111	9,111	0	9,111	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,505,639	1,505,639	0	1,024,015	1,024,015	0	481,624	481,624
4	997081	Deferred Compensation	0	255,907	255,907	0	184,726	184,726	0	71,181	71,181
4	997082	Meal Disallowances	0	107,357	107,357	0	77,496	77,496	0	29,861	29,861
4	997083	Paid Time Off	0	121,372	121,372	0	87,612	87,612	0	33,760	33,760
2	997084	Customer Uncollectibles	0	(80,334)	(80,334)	0	(53,335)	(53,335)	0	(26,999)	(26,999)
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>16,850,949</b>	<b>(21,892,318)</b>	<b>(5,041,369)</b>	<b>10,978,115</b>	<b>(14,697,060)</b>	<b>(3,718,945)</b>	<b>5,872,834</b>	<b>(7,195,258)</b>	<b>(1,322,424)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
G-ALL	2	Number of Customers - AMA	100.000%	66.391%	33.609%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	68.915%	31.085%
G-ALL	11	Book Depreciation	100.000%	68.012%	31.988%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.446%	32.554%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
<b>DEFERRED INCOME TAX EXPENSE--GAS</b>	
For Twelve Months Ended July 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	5,116,684	3,434,983	1,681,701
99	410100	Deferred Federal Income Tax Exp	(1,433,679)	(853,772)	(579,907)
		<b>SUBTOTAL</b>	<b>3,683,005</b>	<b>2,581,211</b>	<b>1,101,794</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(25,181)	(16,905)	(8,276)
99	411100	Deferred Federal Income Tax Exp	(3,189)	(3,189)	0
		<b>SUBTOTAL</b>	<b>(28,370)</b>	<b>(20,094)</b>	<b>(8,276)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>3,654,635</b>	<b>2,561,117</b>	<b>1,093,518</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.133%	32.867%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS  
**TAXES OTHER THAN FEDERAL INCOME TAX**  
 For Twelve Months Ended July 31, 2014  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	331,795	331,795	0	233,152	233,152	0	98,643	98,643
		TOTAL UNDERGROUND STORAGE TAX	0	331,795	331,795	0	233,152	233,152	0	98,643	98,643
		DISTRIBUTION									
99	408110	State Excise Tax	6,322,212	0	6,322,212	6,322,212	0	6,322,212	0	0	0
99	408120	Municipal Occupation & License Tax	7,474,464	0	7,474,464	6,136,396	0	6,136,396	1,338,068	0	1,338,068
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	3,539,612	0	3,539,612	2,243,629	0	2,243,629	1,295,983	0	1,295,983
99	409100	State Income Tax	175,028	0	175,028	0	0	0	175,028	0	175,028
		TOTAL DISTRIBUTION TAX	17,511,316	0	17,511,316	14,702,237	0	14,702,237	2,809,079	0	2,809,079
		TOTAL TAXES OTHER THAN FIT	17,511,316	331,795	17,843,111	14,702,237	233,152	14,935,389	2,809,079	98,643	2,907,722

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 July 31, 2014  
Average of Monthly Averages Basis

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

**AVISTA UTILITIES**

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,162,300	1,099,889	2,262,189	981,263	793,955	1,775,218	181,037	305,934	486,971
4	3031XX	Misc Intangible IT Plant (3031XX)	11,459	13,080,923	13,092,382	0	9,442,464	9,442,464	11,459	3,638,459	3,649,918
TOTAL INTANGIBLE PLANT			1,173,759	14,180,812	15,354,571	981,263	10,236,419	11,217,682	192,496	3,944,393	4,136,889
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	1,499,610	1,499,610	0	1,053,776	1,053,776	0	445,834	445,834
1	352XXX	Wells	0	18,439,785	18,439,785	0	12,957,637	12,957,637	0	5,482,148	5,482,148
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	11,626,834	11,626,834	0	8,170,176	8,170,176	0	3,456,658	3,456,658
1	355000	Measuring & Regulating Equipment	0	293,878	293,878	0	206,508	206,508	0	87,370	87,370
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,614,982	1,614,982	0	1,134,848	1,134,848	0	480,134	480,134
TOTAL UNDERGROUND STORAGE PLANT			0	35,390,084	35,390,084	0	24,868,612	24,868,612	0	10,521,472	10,521,472
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,856	0	88,856	64,186	0	64,186	24,670	0	24,670
6	374400	Land & Land Rights	130,333	0	130,333	67,198	0	67,198	63,135	0	63,135
6	375000	Structures & Improvements	847,896	21,450	869,346	579,992	14,782	594,774	267,904	6,668	274,572
6	376000	Mains	249,240,171	2,512,521	251,752,692	163,858,546	1,731,504	165,590,050	85,381,625	781,017	86,162,642
6	378000	Measuring & Reg Station Equip-General	5,314,301	57,440	5,371,741	3,230,909	39,585	3,270,494	2,083,392	17,855	2,101,247
6	379000	Measuring & Reg Station Equip-City Gate	6,040,546	0	6,040,546	1,868,546	0	1,868,546	4,172,000	0	4,172,000
6	380000	Services	162,179,071	0	162,179,071	110,654,512	0	110,654,512	51,524,559	0	51,524,559
6	381000	Meters	66,060,832	0	66,060,832	44,124,541	0	44,124,541	21,936,291	0	21,936,291
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	3,055,322	0	3,055,322	2,422,336	0	2,422,336	632,986	0	632,986
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			492,957,328	2,591,411	495,548,739	326,870,766	1,785,871	328,656,637	166,086,562	805,540	166,892,102
GENERAL PLANT											
4	389XXX	Land & Land Rights	671,090	848,014	1,519,104	577,703	612,139	1,189,842	93,387	235,875	329,262
4	390XXX	Structures & Improvements	4,870,111	16,902,086	21,772,197	3,672,670	12,200,771	15,873,441	1,197,441	4,701,315	5,898,756
4	391XXX	Office Furniture & Equipment	3,822	10,040,050	10,043,872	335	7,247,410	7,247,745	3,487	2,792,640	2,796,127
4	392XXX	Transportation Equipment	7,921,059	1,871,853	9,792,912	6,045,048	1,351,197	7,396,245	1,876,011	520,656	2,396,667
4	393000	Stores Equipment	152,573	466,283	618,856	114,514	336,586	451,100	38,059	129,697	167,756
4	394000	Tools, Shop & Garage Equipment	2,518,018	3,338,579	5,856,597	2,087,152	2,409,953	4,497,105	430,866	928,626	1,359,492

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended July 31, 2014  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	68,102	259,647	327,749	51,363	187,426	238,789	16,739	72,221	88,960
4	396XXX	Power Operated Equipment	3,878,510	1,089,107	4,967,617	2,853,299	786,172	3,639,471	1,025,211	302,935	1,328,146
4	397XXX	Communications Equipment	2,099,006	6,993,164	9,092,170	737,727	5,048,015	5,785,742	1,361,279	1,945,149	3,306,428
4	398000	Miscellaneous Equipment	1,028	100,851	101,879	1,024	72,799	73,823	4	28,052	28,056
		<b>TOTAL GENERAL PLANT</b>	<b>22,183,319</b>	<b>41,909,634</b>	<b>64,092,953</b>	<b>16,140,835</b>	<b>30,252,468</b>	<b>46,393,303</b>	<b>6,042,484</b>	<b>11,657,166</b>	<b>17,699,650</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>516,314,406</b>	<b>94,071,941</b>	<b>610,386,347</b>	<b>343,992,864</b>	<b>67,143,370</b>	<b>411,136,234</b>	<b>172,321,542</b>	<b>26,928,571</b>	<b>199,250,113</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(12,967,883)	(12,967,883)	0	(9,112,531)	(9,112,531)	0	(3,855,352)	(3,855,352)
G-ADEP		Distribution Plant	(167,029,521)	(1,511,299)	(168,540,820)	(111,216,683)	(1,041,512)	(112,258,195)	(55,812,838)	(469,787)	(56,282,625)
G-ADEP		General Plant	(5,849,137)	(11,858,704)	(17,707,841)	(3,604,952)	(8,560,206)	(12,165,158)	(2,244,185)	(3,298,498)	(5,542,683)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(172,878,658)</b>	<b>(26,337,886)</b>	<b>(199,216,544)</b>	<b>(114,821,635)</b>	<b>(18,714,249)</b>	<b>(133,535,884)</b>	<b>(58,057,023)</b>	<b>(7,623,637)</b>	<b>(65,680,660)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(141,555)	(72,126)	(213,681)	(94,188)	(52,064)	(146,252)	(47,367)	(20,062)	(67,429)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(5,783,056)	(5,783,056)	0	(4,174,499)	(4,174,499)	0	(1,608,557)	(1,608,557)
G-AAMT		Underground Storage	0	(239,651)	(239,651)	0	(168,403)	(168,403)	0	(71,248)	(71,248)
G-AAMT		General Plant - 390200, 396200	(4,612)	(37,713)	(42,325)	(3,643)	(27,223)	(30,866)	(969)	(10,490)	(11,459)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(146,167)</b>	<b>(6,132,546)</b>	<b>(6,278,713)</b>	<b>(97,831)</b>	<b>(4,422,189)</b>	<b>(4,520,020)</b>	<b>(48,336)</b>	<b>(1,710,357)</b>	<b>(1,758,693)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(173,024,825)</b>	<b>(32,470,432)</b>	<b>(205,495,257)</b>	<b>(114,919,466)</b>	<b>(23,136,438)</b>	<b>(138,055,904)</b>	<b>(58,105,359)</b>	<b>(9,333,994)</b>	<b>(67,439,353)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>343,289,581</b>	<b>61,601,509</b>	<b>404,891,090</b>	<b>229,073,398</b>	<b>44,006,932</b>	<b>273,080,330</b>	<b>114,216,183</b>	<b>17,594,577</b>	<b>131,810,760</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(66,264,862)	(66,264,862)	0	(44,692,999)	(44,692,999)	0	(21,571,863)	(21,571,863)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(8,906,923)	(8,906,923)	0	(6,409,546)	(6,409,546)	0	(2,497,377)	(2,497,377)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(108,306)	(108,306)	0	(78,181)	(78,181)	0	(30,125)	(30,125)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,125,451)	(1,125,451)	0	(759,072)	(759,072)	0	(366,379)	(366,379)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(76,405,542)</b>	<b>(76,405,542)</b>	<b>0</b>	<b>(51,939,798)</b>	<b>(51,939,798)</b>	<b>0</b>	<b>(24,465,744)</b>	<b>(24,465,744)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>343,289,581</b>	<b>(14,804,033)</b>	<b>328,485,548</b>	<b>229,073,398</b>	<b>(7,932,866)</b>	<b>221,140,532</b>	<b>114,216,183</b>	<b>(6,871,167)</b>	<b>107,345,016</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%	68.915%	31.085%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.446%	32.554%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended July 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	343,289,581	(14,804,033)	328,485,548	229,073,398	(7,932,866)	221,140,532	114,216,183	(6,871,167)	107,345,016	
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	11,424,514	11,424,514	0	8,028,006	8,028,006	0	3,396,508	3,396,508	
4 252000 Customer Advances	(77,864)	90	(77,774)	(11,804)	65	(11,739)	(66,060)	25	(66,035)	
99 235199 Customer Deposits	(384,725)	0	(384,725)	(384,725)	0	(384,725)	0	0	0	
C-WKC Working Capital	0	1,326,986	1,326,986	0	0	0	0	1,326,986	1,326,986	
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0	
TOTAL OTHER ADJUSTMENTS	(462,589)	18,482,654	18,020,065	(396,529)	12,055,290	11,658,761	(66,060)	6,427,364	6,361,304	
NET RATE BASE	342,826,992	3,678,621	346,505,613	228,676,869	4,122,424	232,799,293	114,150,123	(443,803)	113,706,320	

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-12A
For Twelve Months Ended July 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)	7,730,561	7,730,561												
Hydro (ED-AN)	8,163,780	8,163,780												
Other (ED-AN)	9,336,950	9,336,950												
<b>Total Electric Production</b>	<b>25,231,291</b>	<b>25,231,291</b>												
<b>Electric Transmission</b>														
ED-AN	10,234,510	10,234,510												
<b>Total Electric Transmission</b>	<b>10,234,510</b>	<b>10,234,510</b>												
<b>Electric Distribution</b>														
ED-AN	76	76												
ED-ID	14,182,849	14,182,849												
ED-WA	23,194,101	23,194,101												
<b>Total Electric Distribution</b>	<b>37,377,026</b>	<b>37,377,026</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	551,446		551,446			551,446	551,446		387,501	387,501		163,945	163,945	
GD-OR	113,745			113,745										
<b>Total Gas Underground Storage</b>	<b>665,191</b>		<b>551,446</b>	<b>113,745</b>		<b>551,446</b>	<b>551,446</b>		<b>387,501</b>	<b>387,501</b>		<b>163,945</b>	<b>163,945</b>	
<b>Gas Distribution</b>														
6 GD-AN	62,499		62,499			62,499	62,499		43,071	43,071		19,428	19,428	
GD-ID	4,105,351		4,105,351		4,105,351	4,105,351	4,105,351				4,105,351		4,105,351	
GD-WA	8,250,557		8,250,557		8,250,557	8,250,557	8,250,557	8,250,557		8,250,557				
GD-OR	4,269,343			4,269,343										
<b>Total Gas Distribution</b>	<b>16,687,750</b>		<b>12,418,407</b>	<b>4,269,343</b>		<b>12,355,908</b>	<b>12,418,407</b>		<b>8,250,557</b>	<b>43,071</b>	<b>8,293,628</b>	<b>4,105,351</b>	<b>19,428</b>	<b>4,124,779</b>
<b>General Plant</b>														
ED-AN	2,622,559	2,622,559												
ED-ID	148,893	148,893												
ED-WA	940,995	940,995												
7,4 CD-AA	14,088,112	10,043,415	2,792,546	1,252,151		2,792,546	2,792,546		2,015,799	2,015,799		776,747	776,747	
9,4 CD-AN	712,442	560,272	152,170			152,170	152,170		109,844	109,844		42,326	42,326	
9 CD-ID	263,237	207,012	56,225		56,225	56,225	56,225				56,225		56,225	
9 CD-WA	168,945	132,860	36,085		36,085	36,085	36,085	36,085		36,085				
8,4 GD-AA	171,564		117,919	53,645		117,919	117,919		85,120	85,120		32,799	32,799	
4 GD-AN	34,369		34,369		34,369	34,369	34,369		24,809	24,809		9,560	9,560	
GD-ID	48,029		48,029		48,029	48,029	48,029				48,029		48,029	
GD-WA	218,904		218,904		218,904	218,904	218,904	218,904		218,904				
GD-OR	255,606			255,606										
<b>Total General Plant</b>	<b>19,673,655</b>	<b>14,656,006</b>	<b>3,456,247</b>	<b>1,561,402</b>		<b>359,243</b>	<b>3,097,004</b>	<b>3,456,247</b>	<b>254,989</b>	<b>2,235,572</b>	<b>2,490,561</b>	<b>104,254</b>	<b>861,432</b>	<b>965,686</b>
<b>Total Depreciation Expense</b>	<b>109,869,423</b>	<b>87,498,833</b>	<b>16,426,100</b>	<b>5,944,490</b>		<b>12,715,151</b>	<b>3,710,949</b>	<b>16,426,100</b>	<b>8,505,546</b>	<b>2,666,144</b>	<b>11,171,690</b>	<b>4,209,605</b>	<b>1,044,805</b>	<b>5,254,410</b>

Allocation Ratios:

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



RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12A</b>
For Twelve Months Ended July 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	68.915%	31.085%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended July 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	918,400	918,400											
Misc Intangible Plt (303000)	ED-AN	130,635	130,635											
<b>Total Production/Transmission</b>		<b>1,049,035</b>	<b>1,049,035</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	355,982	253,779	70,563	31,640		70,563		50,936	50,936		19,627	19,627	
9,4	CD-AN	9,729	7,651	2,078			2,078		1,500	1,500		578	578	
	GD-ID	4,058		4,058		4,058					4,058		4,058	
	GD-WA	24,109		24,109		24,109		24,109		24,109				
	GD-OR	7,892			7,892									
<b>Total General Plant - 303000</b>		<b>401,770</b>	<b>261,430</b>	<b>100,808</b>	<b>39,532</b>	<b>28,167</b>	<b>72,641</b>	<b>100,808</b>	<b>24,109</b>	<b>52,436</b>	<b>76,545</b>	<b>4,058</b>	<b>20,205</b>	<b>24,263</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	10,186,544	7,261,987	2,019,177	905,380		2,019,177	2,019,177	1,457,543	1,457,543		561,634	561,634	
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	190,397	190,397											
	ED-ID	4,747	4,747											
	ED-WA	623,339	623,339											
8,4	GD-AA	443,403		304,760	138,643		304,760	304,760	219,991	219,991		84,769	84,769	
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>11,471,371</b>	<b>8,096,915</b>	<b>2,330,183</b>	<b>1,044,273</b>	<b>2,292</b>	<b>2,327,891</b>	<b>2,330,183</b>	<b>1,680,388</b>	<b>1,680,388</b>	<b>2,292</b>	<b>647,503</b>	<b>649,795</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	9,535	9,535											
	GD-OR	3,139			3,139									
<b>Total General Plant- 390200, 396200</b>		<b>41,530</b>	<b>30,106</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>12,990,931</b>	<b>9,464,483</b>	<b>2,436,939</b>	<b>1,089,509</b>	<b>30,459</b>	<b>2,406,480</b>	<b>2,436,939</b>	<b>24,109</b>	<b>1,737,113</b>	<b>1,761,222</b>	<b>6,350</b>	<b>669,367</b>	<b>675,717</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 Ratio	72.185%	27.815%
9 Elec/Gas North 4-Factor	78.641%	21.359%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended July 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)	(285,105,926)	(285,105,926)											
	Hydro (ED-AN)	(123,799,888)	(123,799,888)											
	Other (ED-AN)	(85,447,046)	(85,447,046)											
	<b>Total Electric Production</b>	<b>(494,352,860)</b>	<b>(494,352,860)</b>											
<b>Electric Transmission</b>														
	ED-AN	(190,246,938)	(190,246,938)											
	<b>Total Electric Transmission</b>	<b>(190,246,938)</b>	<b>(190,246,938)</b>											
<b>Electric Distribution</b>														
	ED-AN	259	259											
	ED-ID	(153,638,113)	(153,638,113)											
	ED-WA	(245,394,039)	(245,394,039)											
	<b>Total Electric Distribution</b>	<b>(399,031,893)</b>	<b>(399,031,893)</b>											
<b>Gas Underground Storage</b>														
	1 GD-AN	(12,967,883)	(12,967,883)			(12,967,883)	(12,967,883)		(9,112,531)	(9,112,531)		(3,855,352)	(3,855,352)	
	GD-OR	(524,373)		(524,373)										
	<b>Total Gas Underground Storage</b>	<b>(13,492,256)</b>	<b>(12,967,883)</b>	<b>(524,373)</b>		<b>(12,967,883)</b>	<b>(12,967,883)</b>		<b>(9,112,531)</b>	<b>(9,112,531)</b>		<b>(3,855,352)</b>	<b>(3,855,352)</b>	
<b>Gas Distribution</b>														
	6 GD-AN	(1,511,299)	(1,511,299)			(1,511,299)	(1,511,299)		(1,041,512)	(1,041,512)		(469,787)	(469,787)	
	GD-ID	(55,812,838)	(55,812,838)			(55,812,838)	(55,812,838)				(55,812,838)		(55,812,838)	
	GD-WA	(111,216,683)	(111,216,683)			(111,216,683)	(111,216,683)	(111,216,683)						
	GD-OR	(89,642,913)		(89,642,913)										
	<b>Total Gas Distribution</b>	<b>(258,183,733)</b>	<b>(168,540,820)</b>	<b>(89,642,913)</b>		<b>(167,029,521)</b>	<b>(1,511,299)</b>	<b>(168,540,820)</b>	<b>(111,216,683)</b>	<b>(1,041,512)</b>	<b>(112,258,195)</b>	<b>(55,812,838)</b>	<b>(469,787)</b>	<b>(56,282,625)</b>
<b>General Plant</b>														
	ED-AN	(36,745,042)	(36,745,042)											
	ED-ID	(6,115,642)	(6,115,642)											
	ED-WA	(12,851,971)	(12,851,971)											
	7,4 CD-AA	(34,766,397)	(24,784,964)	(6,891,396)	(3,090,037)	(6,891,396)	(6,891,396)		(4,974,554)	(4,974,554)		(1,916,842)	(1,916,842)	
	9,4 CD-AN	(10,998,543)	(8,649,364)	(2,349,179)		(2,349,179)	(2,349,179)		(1,695,755)	(1,695,755)		(653,424)	(653,424)	
	9 CD-ID	(4,784,741)	(3,762,768)	(1,021,973)		(1,021,973)	(1,021,973)				(1,021,973)		(1,021,973)	
	9 CD-WA	(2,373,154)	(1,866,272)	(506,882)		(506,882)	(506,882)	(506,882)			(506,882)			
	8,4 GD-AA	(1,490,335)	(1,024,337)	(465,998)		(1,024,337)	(1,024,337)		(739,418)	(739,418)		(284,919)	(284,919)	
	4 GD-AN	(1,593,792)	(1,593,792)			(1,593,792)	(1,593,792)		(1,150,479)	(1,150,479)		(443,313)	(443,313)	
	GD-ID	(1,222,212)	(1,222,212)			(1,222,212)	(1,222,212)				(1,222,212)		(1,222,212)	
	GD-WA	(3,098,070)	(3,098,070)			(3,098,070)	(3,098,070)	(3,098,070)			(3,098,070)			
	GD-OR	(3,897,194)		(3,897,194)										
	<b>Total General Plant</b>	<b>(119,937,093)</b>	<b>(94,776,023)</b>	<b>(17,707,841)</b>	<b>(7,453,229)</b>	<b>(5,849,137)</b>	<b>(11,858,704)</b>	<b>(17,707,841)</b>	<b>(3,604,952)</b>	<b>(8,560,206)</b>	<b>(12,165,158)</b>	<b>(2,244,185)</b>	<b>(3,298,498)</b>	<b>(5,542,683)</b>
	<b>Total Accumulated Depreciation</b>	<b>(1,475,244,773)</b>	<b>(1,178,407,714)</b>	<b>(199,216,544)</b>	<b>(97,620,515)</b>	<b>(172,878,658)</b>	<b>(26,337,886)</b>	<b>(199,216,544)</b>	<b>(114,821,635)</b>	<b>(18,714,249)</b>	<b>(133,535,884)</b>	<b>(58,057,023)</b>	<b>(7,623,637)</b>	<b>(65,680,660)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 11-10-2014 3:52 PM

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months Ended July 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	68.915%	31.085%

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(7,462,686)	(7,462,686)											
Misc Intangible Plt (303000)	ED-AN	(721,448)	(721,448)											
<b>Total Production/Transmission</b>		<b>(8,184,134)</b>	<b>(8,184,134)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(98,942)	(98,942)											
Misc Intangible Plt (303000)	ED-WA	(25,425)	(25,425)											
<b>Total Distribution</b>		<b>(124,367)</b>	<b>(124,367)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(300,655)	(214,337)	(59,596)	(26,722)		(59,596)	(59,596)	(43,019)	(43,019)		(16,577)	(16,577)	
9,4	CD-AN	(58,663)	(46,133)	(12,530)			(12,530)	(12,530)	(9,045)	(9,045)		(3,485)	(3,485)	
	GD-ID	(47,367)	(47,367)	(47,367)		(47,367)	(47,367)				(47,367)		(47,367)	
	GD-WA	(94,188)	(94,188)	(94,188)		(94,188)	(94,188)	(94,188)		(94,188)				
	GD-OR	(57,139)		(57,139)										
<b>Total General Plant - 303000</b>		<b>(558,012)</b>	<b>(260,470)</b>	<b>(213,681)</b>	<b>(83,861)</b>	<b>(141,555)</b>	<b>(72,126)</b>	<b>(213,681)</b>	<b>(94,188)</b>	<b>(52,064)</b>	<b>(146,252)</b>	<b>(47,367)</b>	<b>(20,062)</b>	<b>(67,429)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(24,736,147)	(17,634,399)	(4,903,199)	(2,198,549)		(4,903,199)	(4,903,199)	(3,539,374)	(3,539,374)		(1,363,825)	(1,363,825)	
9,4	CD-AN	(7,187)	(5,652)	(1,535)			(1,535)	(1,535)	(1,108)	(1,108)		(427)	(427)	
9	CD-ID	(8,493)	(6,679)	(1,814)		(1,814)	(1,814)				(1,814)		(1,814)	
	ED-AN	(518,776)	(518,776)											
	ED-ID	(8,888)	(8,888)											
	ED-WA	(992,165)	(992,165)											
8,4	GD-AA	(1,263,759)		(868,607)	(395,152)		(868,607)	(868,607)	(627,004)	(627,004)		(241,603)	(241,603)	
4	GD-AN	(9,715)		(9,715)			(9,715)	(9,715)	(7,013)	(7,013)		(2,702)	(2,702)	
	GD-OR	(1,005)		(1,005)										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>(27,546,135)</b>	<b>(19,166,559)</b>	<b>(5,784,870)</b>	<b>(2,594,706)</b>		<b>(5,783,056)</b>	<b>(5,784,870)</b>	<b>(4,174,499)</b>	<b>(4,174,499)</b>		<b>(1,608,557)</b>	<b>(1,610,371)</b>	
<b>Gas Underground Storage</b>														
1	GD-AN	(239,651)		(239,651)			(239,651)	(239,651)	(168,403)	(168,403)		(71,248)	(71,248)	
<b>Total Gas Underground Storage</b>		<b>(239,651)</b>		<b>(239,651)</b>			<b>(239,651)</b>	<b>(239,651)</b>	<b>(168,403)</b>	<b>(168,403)</b>		<b>(71,248)</b>	<b>(71,248)</b>	
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(190,255)	(135,632)	(37,713)	(16,910)		(37,713)	(37,713)	(27,223)	(27,223)		(10,490)	(10,490)	
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	(54,911)	(54,911)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)	(1,863)	(1,863)		(1,863)				
	GD-OR	(48,928)		(48,928)										
<b>Total General Plant - 390200, 396200</b>		<b>(419,504)</b>	<b>(311,341)</b>	<b>(42,325)</b>	<b>(65,838)</b>	<b>(4,612)</b>	<b>(37,713)</b>	<b>(42,325)</b>	<b>(3,643)</b>	<b>(27,223)</b>	<b>(30,866)</b>	<b>(969)</b>	<b>(10,490)</b>	<b>(11,459)</b>
<b>Total Accumulated Amortization</b>		<b>(37,071,803)</b>	<b>(28,046,871)</b>	<b>(6,280,527)</b>	<b>(2,744,405)</b>	<b>(146,167)</b>	<b>(6,132,546)</b>	<b>(6,280,527)</b>	<b>(97,831)</b>	<b>(4,422,189)</b>	<b>(4,520,020)</b>	<b>(48,336)</b>	<b>(1,710,357)</b>	<b>(1,760,507)</b>

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months Ended July 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:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended July 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	704,242	0	0	0	0	0	0	0	0	704,242	0	704,242
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,957,027	0	0	2,820,964	2,820,964	0	0	784,362	784,362	0	351,701	351,701
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	6,743,048	383,783	706,117	3,078,100	4,168,000	577,703	93,387	848,015	1,519,105	704,242	351,701	1,055,943
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,752,094	931,160	2,124,370	3,696,564	6,752,094	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,177,767	0	0	0	0	2,177,767	0	0	2,177,767	0	0	0
99		GD-OR / AS	3,584,649	0	0	0	0	0	0	0	0	3,584,649	0	3,584,649
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	75,286,259	0	0	53,671,574	53,671,574	0	0	14,923,242	14,923,242	0	6,691,443	6,691,443
9		CD-WA / ID / AN	21,869,883	5,504,033	4,408,818	7,285,843	17,198,694	1,494,903	1,197,441	1,978,845	4,671,189	0	0	0
		TOTAL ACCOUNT	109,670,652	6,435,193	6,533,188	64,653,981	77,622,362	3,672,670	1,197,441	16,902,087	21,772,198	3,584,649	6,691,443	10,276,092
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,513,865	2,722,588	14,649	5,776,628	8,513,865	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	471,933	0	0	0	0	0	0	324,369	324,369	0	147,564	147,564
7		CD-AA	48,881,572	0	0	34,847,673	34,847,673	0	0	9,689,305	9,689,305	0	4,344,594	4,344,594
9		CD-WA / ID / AN	110,248	1,233	12,840	72,627	86,700	335	3,487	19,726	23,548	0	0	0
		TOTAL ACCOUNT	57,984,268	2,723,821	27,489	40,696,928	43,448,238	335	3,487	10,040,050	10,043,872	0	4,492,158	4,492,158
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	22,836,943	11,165,910	3,770,554	7,900,479	22,836,943	0	0	0	0	0	0	0
99		GD-WA / ID / AN	8,583,618	0	0	0	0	5,630,632	1,661,417	1,291,569	8,583,618	0	0	0
99		GD-OR / AS	2,873,054	0	0	0	0	0	0	0	0	2,873,054	0	2,873,054
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	531,341	0	0	378,793	378,793	0	0	105,322	105,322	0	47,226	47,226
9		CD-WA / ID / AN	5,168,643	1,525,823	790,106	1,748,743	4,064,672	414,416	214,594	474,961	1,103,971	0	0	0
		TOTAL ACCOUNT	39,993,599	12,691,733	4,560,660	10,028,015	27,280,408	6,045,048	1,876,011	1,871,852	9,792,911	2,873,054	47,226	2,920,280

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

AVISTA UTILITIES

Gas-North Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,502,854	111,351	140,127	1,716,791	1,968,269	30,243	38,059	466,283	534,585	0	0	0
		TOTAL ACCOUNT	3,039,681	122,090	154,872	2,086,636	2,363,598	114,514	38,059	466,283	618,856	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,116,548	1,056,855	330,225	1,729,468	3,116,548	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,896,527	0	0	0	0	2,075,910	424,333	396,284	2,896,527	0	0	0
99		GD-OR / AS	887,558	0	0	0	0	0	0	0	0	887,558	0	887,558
8		GD-AA	1,595,225	0	0	0	0	0	0	1,096,430	1,096,430	0	498,795	498,795
7		CD-AA	9,021,210	0	0	6,431,221	6,431,221	0	0	1,788,184	1,788,184	0	801,805	801,805
9		CD-WA / ID / AN	353,271	41,395	24,051	212,370	277,816	11,243	6,532	57,680	75,455	0	0	0
		TOTAL ACCOUNT	17,870,339	1,098,250	354,276	8,373,059	9,825,585	2,087,153	430,865	3,338,578	5,856,596	887,558	1,300,600	2,188,158
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	794,432	153,489	67,324	573,619	794,432	0	0	0	0	0	0	0
99		GD-WA / ID / AN	152,668	0	0	0	0	49,682	16,203	86,783	152,668	0	0	0
99		GD-OR / AS	142,435	0	0	0	0	0	0	0	0	142,435	0	142,435
8		GD-AA	112,272	0	0	0	0	0	0	77,167	77,167	0	35,105	35,105
7		CD-AA	355,663	0	0	253,552	253,552	0	0	70,500	70,500	0	31,611	31,611
9		CD-WA / ID / AN	128,345	6,187	1,975	92,770	100,932	1,680	536	25,197	27,413	0	0	0
		TOTAL ACCOUNT	1,685,815	159,676	69,299	919,941	1,148,916	51,362	16,739	259,647	327,748	142,435	66,716	209,151



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

AVISTA UTILITIES

Gas-North Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	38,610,520	17,947,820	10,617,027	10,045,673	38,610,520	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,528,514	0	0	0	0	2,783,490	914,530	830,494	4,528,514	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	1,533,059	257,028	407,513	541,072	1,205,613	69,809	110,681	146,956	327,446	0	0	0
		TOTAL ACCOUNT	45,279,227	18,204,848	11,024,540	10,988,322	40,217,710	2,853,299	1,025,211	1,089,107	4,967,617	43,834	50,066	93,900
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	53,061,704	9,750,674	3,111,473	40,199,557	53,061,704	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,218,582	0	0	0	0	629,708	495,455	93,419	1,218,582	0	0	0
99		GD-OR / AS	1,067,967	0	0	0	0	0	0	0	0	1,067,967	0	1,067,967
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	22,302,390	0	0	15,899,374	15,899,374	0	0	4,420,780	4,420,780	0	1,982,236	1,982,236
9		CD-WA / ID / AN	12,970,399	397,715	3,187,850	6,614,487	10,200,052	108,020	865,824	1,796,503	2,770,347	0	0	0
		TOTAL ACCOUNT	91,613,974	10,148,389	6,299,323	62,713,418	79,161,130	737,728	1,361,279	6,993,164	9,092,171	1,067,967	2,292,706	3,360,673
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	56,374	0	2,299	54,075	56,374	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	503,385	0	0	358,863	358,863	0	0	99,781	99,781	0	44,741	44,741
9		CD-WA / ID / AN	9,821	3,769	15	3,939	7,723	1,024	4	1,070	2,098	0	0	0
		TOTAL ACCOUNT	571,947	3,769	2,314	416,877	422,960	1,024	4	100,851	101,879	2,367	44,741	47,108
		TOTAL GENERAL PLANT	374,452,550	51,971,552	29,732,078	203,955,277	285,658,907	16,140,836	6,042,483	41,909,634	64,092,953	9,363,333	15,337,357	24,700,690

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-12A
For Twelve Months Ended July 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	4,793,153	153,179	0	4,639,974	4,793,153	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,162,300	0	0	0	0	981,263	181,037	0	1,162,300	0	0	0
99		GD-OR / AS	416,411	0	0	0	0	0	0	0	0	416,411	0	416,411
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,339,727	0	0	3,806,691	3,806,691	0	0	1,058,441	1,058,441	0	474,595	474,595
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	0
		TOTAL ACCOUNT	11,905,649	153,179	0	8,599,274	8,752,453	981,263	181,037	1,099,890	2,262,190	416,411	474,595	891,006
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	4,188,426	3,120,720	23,524	1,044,182	4,188,426	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	2,185,710	0	0	0	0	0	0	1,502,282	1,502,282	0	683,428	683,428
7		CD-AA	53,878,311	0	0	38,409,848	38,409,848	0	0	10,679,759	10,679,759	0	4,788,704	4,788,704
9		CD-WA / ID / AN	104,536	0	42,189	40,019	82,208	0	11,459	10,869	22,328	0	0	0
		TOTAL ACCOUNT	60,356,983	3,120,720	65,713	39,494,049	42,680,482	0	11,459	12,192,910	12,204,369	0	5,472,132	5,472,132
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	31,476	0	0	31,476	31,476	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	4,421,783	0	0	3,152,289	3,152,289	0	0	876,486	876,486	0	393,008	393,008
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,466,016	0	0	3,183,765	3,183,765	0	0	888,012	888,012	1,231	393,008	394,239
		TOTAL	76,728,648	3,273,899	65,713	51,277,088	54,616,700	981,263	192,496	14,180,812	15,354,571	417,642	6,339,735	6,757,377

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 July 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	(42,814,350)	(30,522,350)	(8,486,661)	(3,805,339)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(1,967,612)	(1,547,350)	(420,262)	0
7	283750 CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
	Total	<u>(45,328,357)</u>	<u>(32,459,225)</u>	<u>(9,015,229)</u>	<u>(3,853,903)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended July 31, 2014
Average of Monthly Averages Basis

Report ID: C-WKC-12A
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AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP	1,546,375	825,729		2,372,104		825,729			
1	151210 FUEL STOCK HOG FUEL-KFGS	924,723	493,782		1,418,505		493,782			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	15,044,404	6,867,769	2,137,538	24,049,711		5,541,791		1,325,978	2,137,538
1	154300 PLANT MATERIALS & OPER SUP-CS2	561,791	299,984		861,775		299,984			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,639,142	875,265		2,514,407		875,265			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	3,826	1,747	544	6,117		1,410		337	544
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(2,327)	(1,062)	(331)	(3,720)		(857)		(205)	(331)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	9,937	4,536	1,412	15,885		3,660		876	1,412
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	18,512,121			18,512,121	18,512,121		0		
<b>TOTAL</b>		<b>38,239,992</b>	<b>9,367,750</b>	<b>2,139,163</b>	<b>49,746,905</b>	<b>18,512,121</b>	<b>8,040,764</b>	<b>0</b>	<b>1,326,986</b>	<b>2,139,163</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						