

RESULTS OF OPERATIONS	Report ID: G-ROR-12A
GAS RATE OF RETURN	
For Twelve Months Ended September 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	24,783,118	15,000,490	9,782,628
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	24,783,118	15,000,490	9,782,628
G-APL	Gas Net Adjusted Rate Base	347,016,886	233,475,282	113,541,604
	RATE OF RETURN	7.142%	6.425%	8.616%

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 September 30, 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	100.000%	70.270%	29.730%	
2	Input	Number of Customers - AMA Percent	10-01-2013 thru 09-30-2014	228,424 100.000%	151,635 66.383%	76,789 33.617%	
3	G-OPS	Direct Distribution Operating Expense Percent	10-01-2013 thru 09-30-2014	12,330,181 100.000%	8,012,216 64.981%	4,317,965 35.019%	
	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% 100.000%	288.741% 72.185%	111.259% 27.815%	
6	Input	Actual Therms Purchased Percent	10-01-2013 thru 09-30-2014	264,968,426 100.000%	182,920,903 69.035%	82,047,523 30.965%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas

RESULTS OF OPERATIONS

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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			
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%

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Input	Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
Direct O & M Accts 580 - 894	9,851,125		9,851,125	0	6,009,988	3,841,137
Direct O & M Accts 901 - 935	10,008,419		10,008,419	0	6,964,929	3,043,490
Direct O & M Accts 901 - 905 Utility 9 Only	1,488,529		1,488,529	0	1,488,529	XXXXXX
Total	21,348,073		21,348,073	0	14,463,446	6,884,627
Percentage	100.000%		100.000%	0.000%	67.751%	32.249%
Direct Labor Accts 580 - 894	12,458,854		12,458,854	0	8,930,624	3,528,230
Direct Labor Accts 901 - 935	1,855,548		1,855,548	0	232,337	1,623,211
Direct Labor Accts 901 - 905 Utility 9 Only	3,462,240		3,462,240	0	3,462,240	XXXXXX
Total	17,776,642		17,776,642	0	12,625,201	5,151,441
Percentage	100.000%		100.000%	0.000%	71.021%	28.979%
Number of Customers at	325,919		325,919	0	228,433	97,486
Percentage	100.000%		100.000%	0.000%	70.089%	29.911%
Net Direct Plant	552,816,448		552,816,448	0	365,235,362	187,581,086
Percentage	100.000%		100.000%	0.000%	66.068%	33.932%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

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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 Percentage		594,738 100.000%	366,305 61.591%	228,433 38.409%	0 0.000%
	Net Direct Plant Percentage		2,443,285,624 100.000%	2,078,050,262 85.051%	365,235,362 14.949%	0 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 100.000%	Electric 0.000%	Gas North 80.700%	Oregon Gas 19.300%
10	Actual Annual Throughput Percent	01-01-2013 thru 12-31-2013	System 250,528,153 100.000%	Washington 173,901,125 69.414%	Idaho 76,627,028 30.586%	
11	Book Depreciation Percent	10-01-2013 thru 09-30-2014	16,585,327 100.000%	11,291,263 68.080%	5,294,064 31.920%	
12	Net Gas Plant (before DFIT) - AMA Percent	09-01-2013 thru 09-30-2014	408,965,967 100.000%	276,424,426 67.591%	132,541,541 32.409%	
13	G-PLT Net Gas General Plant - AMA Percent	09-01-2013 thru 09-30-2014	46,789,956 100.000%	34,534,247 73.807%	12,255,709 26.193%	

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14	Net Allocated Schedule M's - AMA Percent	10-01-2013 thru 09-30-2014	-20,397,902	-13,612,084	-6,785,818
			100.000%	66.733%	33.267%
99	Input Not Allocated		0.000%	0.000%	0.000%

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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	157,331,408	0	157,331,408	107,939,670	0	107,939,670	49,391,738	0	49,391,738
99	4812XX	Commercial - Firm & Interruptible	80,265,363	0	80,265,363	56,445,720	0	56,445,720	23,819,643	0	23,819,643
99	4813XX	Industrial-Firm	3,626,634	0	3,626,634	1,929,386	0	1,929,386	1,697,248	0	1,697,248
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	331,371	0	331,371	291,874	0	291,874	39,497	0	39,497
99	499XXX	Unbilled Revenue	(189,601)	0	(189,601)	21,709	0	21,709	(211,310)	0	(211,310)
TOTAL SALES TO ULTIMATE CUSTOMERS			241,365,175	0	241,365,175	166,628,359	0	166,628,359	74,736,816	0	74,736,816
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	116,481,708	0	116,481,708	79,636,624	0	79,636,624	36,845,084	0	36,845,084
4	488000	Miscellaneous Service Revenues	22,257	0	22,257	11,833	0	11,833	10,424	0	10,424
99	489300	Transportation For Others	4,574,240	0	4,574,240	4,111,601	0	4,111,601	462,639	0	462,639
99	493000	Rent from Gas Property	2,363	0	2,363	2,363	0	2,363	0	0	0
4	495XXX	Other Gas Revenues	5,302,080	291,820	5,593,900	3,640,555	210,650	3,851,205	1,661,525	81,170	1,742,695
99	496100	Provision for Rate Refund	(1,495,061)	0	(1,495,061)	0	0	0	(1,495,061)	0	(1,495,061)
TOTAL OTHER OPERATING REVENUES			124,887,587	291,820	125,179,407	87,402,976	210,650	87,613,626	37,484,611	81,170	37,565,781
TOTAL GAS REVENUES			366,252,762	291,820	366,544,582	254,031,335	210,650	254,241,985	112,221,427	81,170	112,302,597
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	252,692,804	0	252,692,804	173,262,082	0	173,262,082	79,430,722	0	79,430,722
99	808XXX	Net Natural Gas Storage Transactions	(8,736,567)	0	(8,736,567)	(5,136,048)	0	(5,136,048)	(3,600,519)	0	(3,600,519)
99	811000	Gas Used for Products Extraction	(1,245,916)	0	(1,245,916)	(853,611)	0	(853,611)	(392,305)	0	(392,305)
10	813000	Other Gas Expenses	0	1,096,591	1,096,591	0	761,188	761,188	0	335,403	335,403
99	813010	Gas Technology Institute (GTI) Expenses	110,122	0	110,122	78,262	0	78,262	31,860	0	31,860
TOTAL PRODUCTION EXPENSES			242,820,443	1,096,591	243,917,034	167,350,685	761,188	168,111,873	75,469,758	335,403	75,805,161
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	13,413	13,413	0	9,425	9,425	0	3,988	3,988
1	824000	Other Expenses	0	623,813	623,813	0	438,353	438,353	0	185,460	185,460
1	837000	Other Equipment	0	584,045	584,045	0	410,408	410,408	0	173,637	173,637
TOTAL UNDERGROUND STORAGE OPER EXP			0	1,221,271	1,221,271	0	858,186	858,186	0	363,085	363,085
G-DEPX		Depreciation Expense-Underground Storage	0	557,647	557,647	0	391,859	391,859	0	165,788	165,788
G-AMTX		Amortization Expense-Underground Storage	0	228	228	0	160	160	0	68	68
G-OTX		Taxes Other Than FIT	0	307,026	307,026	0	215,747	215,747	0	91,279	91,279
TOTAL UG STORAGE DEPR/AMRT/NON-FIT T.			0	864,901	864,901	0	607,766	607,766	0	257,135	257,135
TOTAL UNDERGROUND STORAGE EXPENSES			0	2,086,172	2,086,172	0	1,465,952	1,465,952	0	620,220	620,220

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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	362,624	1,321,207	1,683,831	239,303	858,534	1,097,837	123,321	462,673	585,994
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,571,115	986,781	3,557,896	1,897,578	641,220	2,538,798	673,537	345,561	1,019,098
3	875000	Measuring & Reg Sta Exp-General	124,980	0	124,980	89,563	0	89,563	35,417	0	35,417
3	876000	Measuring & Reg Sta Exp-Industrial	1,789	0	1,789	1,162	0	1,162	627	0	627
3	877000	Measuring & Reg Sta Exp-City Gate	192,345	214	192,559	85,941	139	86,080	106,404	75	106,479
3	878000	Meter & House Regulator Expenses	636,781	0	636,781	168,531	0	168,531	468,250	0	468,250
3	879000	Customer Installation Expenses	1,797,218	97,074	1,894,292	1,138,885	63,080	1,201,965	658,333	33,994	692,327
3	880000	Other Expenses	1,382,778	631,261	2,014,039	882,231	410,200	1,292,431	500,547	221,061	721,608
3	881000	Rents	0	31,014	31,014	0	20,153	20,153	0	10,861	10,861
MAINTENANCE											
3	885000	Supervision & Engineering	122,520	3,809	126,329	55,534	2,475	58,009	66,986	1,334	68,320
3	887000	Mains	2,122,850	0	2,122,850	1,622,098	0	1,622,098	500,752	0	500,752
3	889000	Measuring & Reg Sta Exp-General	175,242	0	175,242	117,825	0	117,825	57,417	0	57,417
3	890000	Measuring & Reg Sta Exp-Industrial	211,158	0	211,158	148,989	0	148,989	62,169	0	62,169
3	891000	Measuring & Reg Sta Exp-City Gate	75,979	0	75,979	38,227	0	38,227	37,752	0	37,752
3	892000	Services	1,665,915	10,638	1,676,553	991,251	6,913	998,164	674,664	3,725	678,389
3	893000	Meters & House Regulators	885,848	809,073	1,694,921	534,149	525,744	1,059,893	351,699	283,329	635,028
3	894000	Other Equipment	1,039	192,569	193,608	949	125,133	126,082	90	67,436	67,526
TOTAL DISTRIBUTION OPERATING EXP			12,330,181	4,083,640	16,413,821	8,012,216	2,653,591	10,665,807	4,317,965	1,430,049	5,748,014
G-DEPX		Depreciation Expense-Distribution	12,475,298	62,932	12,538,230	8,342,145	43,445	8,385,590	4,133,153	19,487	4,152,640
G-OTX		Taxes Other Than FIT	17,802,005	0	17,802,005	14,953,944	0	14,953,944	2,848,061	0	2,848,061
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			30,277,303	62,932	30,340,235	23,296,089	43,445	23,339,534	6,981,214	19,487	7,000,701
TOTAL DISTRIBUTION EXPENSES			42,607,484	4,146,572	46,754,056	31,308,305	2,697,036	34,005,341	11,299,179	1,449,536	12,748,715
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	221,480	221,480	0	147,025	147,025	0	74,455	74,455
2	902000	Meter Reading Expenses	1,771,479	56,613	1,828,092	1,581,384	37,581	1,618,965	190,095	19,032	209,127
G-903	903XXX	Customer Records & Collection Expenses	1,078,803	4,220,297	5,299,100	766,108	2,801,560	3,567,668	312,695	1,418,737	1,731,432
2	904000	Uncollectible Accounts	347	1,674,855	1,675,202	0	1,111,819	1,111,819	347	563,036	563,383
2	905000	Misc Customer Accounts	0	157,974	157,974	0	104,868	104,868	0	53,106	53,106
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,850,629	6,331,219	9,181,848	2,347,492	4,202,853	6,550,345	503,137	2,128,366	2,631,503
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,888,866	157,062	6,045,928	5,817,116	104,262	5,921,378	71,750	52,800	124,550
2	909000	Advertising	1,779	636,256	638,035	1,779	422,366	424,145	0	213,890	213,890

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2	910000	Misc Customer Service & Info Exp	0	123,252	123,252	0	81,818	81,818	0	41,434	41,434
		TOTAL CUSTOMER SERVICE & INFO EXP	5,890,645	916,570	6,807,215	5,818,895	608,446	6,427,341	71,750	308,124	379,874

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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	111,447	6,029,848	6,141,295	70,776	4,352,646	4,423,422	40,671	1,677,202	1,717,873
4	921000	Office Supplies & Expenses	15	1,157,835	1,157,850	15	835,783	835,798	0	322,052	322,052
4	922000	Admin. Expenses Transferred - Credit	0	(19,734)	(19,734)	0	(14,245)	(14,245)	0	(5,489)	(5,489)
4	923000	Outside Services Employed	0	2,962,378	2,962,378	0	2,138,393	2,138,393	0	823,985	823,985
4	924000	Property Insurance Premium	0	333,508	333,508	0	240,743	240,743	0	92,765	92,765
4	925XXX	Injuries and Damages	6,199	817,095	823,294	6,157	589,820	595,977	42	227,275	227,317
4	926XXX	Employee Pensions and Benefits	63	300,164	300,227	63	216,673	216,736	0	83,491	83,491
4	928000	Regulatory Commission Expenses	816,168	222,594	1,038,762	593,743	160,679	754,422	222,425	61,915	284,340
4	930000	Miscellaneous General Expenses	43,829	938,221	982,050	29,811	677,255	707,066	14,018	260,966	274,984
4	931000	Rents	8,547	196,742	205,289	8,490	142,018	150,508	57	54,724	54,781
4	935000	Maintenance of General Plant	415,405	2,087,294	2,502,699	327,810	1,506,713	1,834,523	87,595	580,581	668,176
TOTAL ADMIN & GEN OPERATING EXP			1,401,673	15,025,945	16,427,618	1,036,865	10,846,478	11,883,343	364,808	4,179,467	4,544,275
G-DEPX		Depreciation Expense-General Plant	360,093	3,129,356	3,489,449	254,888	2,258,926	2,513,814	105,205	870,430	975,635
G-AMTX		Amortization Expense - General Plant - 303000	28,342	78,947	107,289	24,284	56,988	81,272	4,058	21,959	26,017
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 30	2,292	2,378,840	2,381,132	0	1,717,166	1,717,166	2,292	661,674	663,966
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	11,331	0	11,331	11,331	0	11,331	0	0	0
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407429	Reg Credit Decoupling Rebate	(397)	0	(397)	(397)	0	(397)	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			401,661	5,592,863	5,994,524	290,106	4,037,209	4,327,315	111,555	1,555,654	1,667,209
TOTAL ADMIN & GENERAL EXPENSES			1,803,334	20,618,808	22,422,142	1,326,971	14,883,687	16,210,658	476,363	5,735,121	6,211,484
TOTAL EXPENSES BEFORE FIT			295,972,535	35,195,932	331,168,467	208,152,348	24,619,162	232,771,510	87,820,187	10,576,770	98,396,957
NET OPERATING INCOME (LOSS) BEFORE FIT					35,376,115			21,470,475			13,905,640
G-FIT		FEDERAL INCOME TAX			7,724,610			4,339,192			3,385,418

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended September 30, 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		DEFERRED FEDERAL INCOME TAX			2,903,823			2,152,726			751,097
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(35,436)			(21,933)			(13,503)
		GAS NET OPERATING INCOME (LOSS)			24,783,118			15,000,490			9,782,628

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended September 30, 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%			66.383%				33.617%
G-ALL	3	Direct Distribution Operating Expense		100.000%			64.981%				35.019%
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 September 30, 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	211,737,383	0	211,737,383	144,393,590	0	144,393,590	67,343,793	0	67,343,793
1	804001	Pipeline Demand Costs	25,491,260	0	25,491,260	17,905,999	0	17,905,999	7,585,261	0	7,585,261
1	804002	Transport Variable Charges	823,554	0	823,554	578,560	0	578,560	244,994	0	244,994
6	804010	Gas Costs - Fixed Hedge	151,197	0	151,197	110,237	0	110,237	40,960	0	40,960
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	292,630	0	292,630	198,132	0	198,132	94,498	0	94,498
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	(841,432)	0	(841,432)	(575,414)	0	(575,414)	(266,018)	0	(266,018)
6	804700	Gas Costs - Offsystem Bookout	476,731	0	476,731	328,023	0	328,023	148,708	0	148,708
6	804711	Gas Costs - Offsystem Bookout Offset	(476,731)	0	(476,731)	(328,023)	0	(328,023)	(148,708)	0	(148,708)
6	804730	Gas Costs - Intracompany LDC Gas	11,728,797	0	11,728,797	8,168,020	0	8,168,020	3,560,777	0	3,560,777
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	286,773	0	286,773	295,827	0	295,827	(9,054)	0	(9,054)
99	805111	Amortize ID Holdback	(1,180,234)	0	(1,180,234)	0	0	0	(1,180,234)	0	(1,180,234)
99	805120	Gas Expense - Rate Deferrals	4,202,876	0	4,202,876	2,187,131	0	2,187,131	2,015,745	0	2,015,745
		TOTAL PURCHASED GAS COSTS	252,692,804	0	252,692,804	173,262,082	0	173,262,082	79,430,722	0	79,430,722

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	6	Actual Therms Purchased	100.000%	69.035%	30.965%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12A
For Twelve Months Ended September 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	1,078,803	4,220,297	5,299,100	766,108	2,801,560	3,567,668	312,695	1,418,737	1,731,432
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			1,078,803	4,220,297	5,299,100	766,108	2,801,560	3,567,668	312,695	1,418,737	1,731,432

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.383%	33.617%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.591%	32.409%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended September 30, 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	231,254	157,062	388,316	159,504	104,262	263,766	71,750	52,800	124,550
99	908600	Public Purpose Tariff Rider Expense Offset	5,503,161	0	5,503,161	5,503,161	0	5,503,161	0	0	0
99	908610	Limited Income Tax Refund Program	163,806	0	163,806	163,806	0	163,806	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(9,355)	0	(9,355)	(9,355)	0	(9,355)	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			5,888,866	157,062	6,045,928	5,817,116	104,262	5,921,378	71,750	52,800	124,550

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.383%	33.617%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended September 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.77%	53.77%
2	Cost of Debt		5.350%	5.397%
	Total Cost of Debt		2.877%	2.902%
	Total Weighted Cost		2.877%	2.902%
G-APL	Net Rate Base	347,016,886	233,475,282	113,541,604
	Interest Deduction for FIT Calculation	10,012,061	6,717,084	3,294,977
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12A
FEDERAL INCOME TAXES--GAS For Twelve Months Ended September 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	366,544,582	254,241,985	112,302,597
G-OPS	Operating & Maintenance Expense	293,968,807	204,496,895	89,471,912
G-OPS	Book Deprec/Amort and Reg Amortizations	19,090,629	13,104,924	5,985,705
G-OTX	Taxes Other than FIT	18,109,031	15,169,691	2,939,340
	Net Operating Income Before FIT	35,376,115	21,470,475	13,905,640
G-INT	Less: Interest Expense	10,012,061	6,717,084	3,294,977
G-SCM	Schedule M Adjustments	(3,293,741)	(2,355,700)	(938,041)
	Taxable Net Operating Income	22,070,313	12,397,691	9,672,622
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	7,724,610	4,339,192	3,385,418
G-DTE	Deferred FIT	2,903,823	2,152,726	751,097
99	411400 Amortized Investment Tax Credit	(35,436)	(21,933)	(13,503)
	Total FIT/Deferred FIT & ITC	10,592,997	6,469,985	4,123,012
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ITEMS	G-SCM-12A
For Twelve Months Ended September 30, 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	12,866,025	6,213,670	19,079,695	8,621,317	4,472,672	13,093,989	4,244,708	1,740,998	5,985,706
12	997001	Contributions In Aid of Construction	0	199,149	199,149	0	134,607	134,607	0	64,542	64,542
2	997002	Injuries and Damages	0	(320,000)	(320,000)	0	(212,426)	(212,426)	0	(107,574)	(107,574)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	344,481	344,481	0	248,664	248,664	0	95,817	95,817
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	3,309,415	0	3,309,415	2,482,958	0	2,482,958	826,457	0	826,457
4	997015	Airplane Lease Payments	0	114,755	114,755	0	82,836	82,836	0	31,919	31,919
12	997016	Redemption Expense Amortization	0	356,672	356,672	0	241,078	241,078	0	115,594	115,594
4	997020	FAS87 Current Pension Accrual	0	467,039	467,039	0	337,132	337,132	0	129,907	129,907
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	10,762	0	10,762	10,762	0	10,762	0	0	0
12	997032	Interest Rate Swaps	0	126,289	126,289	0	85,360	85,360	0	40,929	40,929
4	997033	DSM Tariff Rider	(567,747)	0	(567,747)	150,701	0	150,701	(718,448)	0	(718,448)
12	997048	AFUDC	0	(320,251)	(320,251)	0	(216,461)	(216,461)	0	(103,790)	(103,790)
11	997049	Tax Depreciation	0	(28,180,377)	(28,180,377)	0	(19,185,201)	(19,185,201)	0	(8,995,176)	(8,995,176)
1	997055	Deferred Gas Exchange	0	(1,250,030)	(1,250,030)	0	(878,396)	(878,396)	0	(371,634)	(371,634)
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	(9,355)	0	(9,355)	(9,355)	0	(9,355)	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,522,541	1,522,541	0	1,036,546	1,036,546	0	485,995	485,995
4	997081	Deferred Compensation	0	196,755	196,755	0	142,028	142,028	0	54,727	54,727
4	997082	Meal Disallowances	0	109,083	109,083	0	78,742	78,742	0	30,341	30,341
4	997083	Paid Time Off	0	101,997	101,997	0	73,627	73,627	0	28,370	28,370
2	997084	Customer Uncollectibles	0	(79,675)	(79,675)	0	(52,891)	(52,891)	0	(26,784)	(26,784)
99	997098	Provision for Rate Refund	1,495,061	0	1,495,061	0	0	0	1,495,061	0	1,495,061
TOTAL SCHEDULE M ADJUSTMENTS			17,104,161	(20,397,902)	(3,293,741)	11,256,383	(13,612,083)	(2,355,700)	5,847,778	(6,785,819)	(938,041)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
G-ALL	2	Number of Customers - AMA	100.000%	66.383%	33.617%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	69.035%	30.965%
G-ALL	11	Book Depreciation	100.000%	68.080%	31.920%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.591%	32.409%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS	
For Twelve Months Ended September 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	4,572,591	3,051,427	1,521,164
99	410100	Deferred Federal Income Tax Exp	(1,707,365)	(925,547)	(781,818)
		SUBTOTAL	2,865,226	2,125,880	739,346
14	411100	Deferred Federal Income Tax Expense - Allocated	35,323	23,572	11,751
99	411100	Deferred Federal Income Tax Exp	3,274	3,274	0
		SUBTOTAL	38,597	26,846	11,751
		Total Deferred Federal Income Tax Expense	2,903,823	2,152,726	751,097

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	66.733%	33.267%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended September 30, 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	307,026	307,026	0	215,747	215,747	0	91,279	91,279
		TOTAL UNDERGROUND STORAGE TAX	0	307,026	307,026	0	215,747	215,747	0	91,279	91,279
		DISTRIBUTION									
99	408110	State Excise Tax	6,376,436	0	6,376,436	6,376,436	0	6,376,436	0	0	0
99	408120	Municipal Occupation & License Tax	7,527,662	0	7,527,662	6,182,621	0	6,182,621	1,345,041	0	1,345,041
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	3,723,039	0	3,723,039	2,394,887	0	2,394,887	1,328,152	0	1,328,152
99	409100	State Income Tax	174,868	0	174,868	0	0	0	174,868	0	174,868
		TOTAL DISTRIBUTION TAX	17,802,005	0	17,802,005	14,953,944	0	14,953,944	2,848,061	0	2,848,061
		TOTAL TAXES OTHER THAN FIT	17,802,005	307,026	18,109,031	14,953,944	215,747	15,169,691	2,848,061	91,279	2,939,340

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
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RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12A
For Twelve Months Ended September 30, 2014		
Average of Monthly Averages Basis		

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)	1,171,902	1,194,495	2,366,397	990,865	862,246	1,853,111	181,037	332,249	513,286
4	3031XX	Misc Intangible IT Plant (3031XX)	11,459	13,483,592	13,495,051	0	9,733,131	9,733,131	11,459	3,750,461	3,761,920
TOTAL INTANGIBLE PLANT			1,183,361	14,678,087	15,861,448	990,865	10,595,377	11,586,242	192,496	4,082,710	4,275,206
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	1,517,614	1,517,614	0	1,066,427	1,066,427	0	451,187	451,187
1	352XXX	Wells	0	18,457,789	18,457,789	0	12,970,288	12,970,288	0	5,487,501	5,487,501
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	11,644,838	11,644,838	0	8,182,828	8,182,828	0	3,462,010	3,462,010
1	355000	Measuring & Regulating Equipment	0	311,882	311,882	0	219,159	219,159	0	92,723	92,723
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,632,987	1,632,987	0	1,147,500	1,147,500	0	485,487	485,487
TOTAL UNDERGROUND STORAGE PLANT			0	35,480,105	35,480,105	0	24,931,869	24,931,869	0	10,548,236	10,548,236
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,786	0	88,786	64,116	0	64,116	24,670	0	24,670
6	374400	Land & Land Rights	148,303	0	148,303	85,168	0	85,168	63,135	0	63,135
6	375000	Structures & Improvements	846,025	21,450	867,475	578,284	14,808	593,092	267,741	6,642	274,383
6	376000	Mains	251,426,879	2,512,521	253,939,400	165,601,643	1,734,519	167,336,162	85,825,236	778,002	86,603,238
6	378000	Measuring & Reg Station Equip-General	5,314,698	69,557	5,384,255	3,229,170	48,019	3,277,189	2,085,528	21,538	2,107,066
6	379000	Measuring & Reg Station Equip-City Gate	6,068,475	0	6,068,475	1,877,075	0	1,877,075	4,191,400	0	4,191,400
6	380000	Services	164,614,946	0	164,614,946	112,525,398	0	112,525,398	52,089,548	0	52,089,548
6	381000	Meters	66,282,498	0	66,282,498	44,243,401	0	44,243,401	22,039,097	0	22,039,097
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	3,073,796	0	3,073,796	2,437,655	0	2,437,655	636,141	0	636,141
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			497,864,406	2,603,528	500,467,934	330,641,910	1,797,346	332,439,256	167,222,496	806,182	168,028,678
GENERAL PLANT											
4	389XXX	Land & Land Rights	671,090	849,593	1,520,683	577,703	613,279	1,190,982	93,387	236,314	329,701
4	390XXX	Structures & Improvements	4,877,048	17,279,027	22,156,075	3,675,013	12,472,866	16,147,879	1,202,035	4,806,161	6,008,196
4	391XXX	Office Furniture & Equipment	7,248	10,098,811	10,106,059	1,695	7,289,827	7,291,522	5,553	2,808,984	2,814,537
4	392XXX	Transportation Equipment	8,099,733	1,892,720	9,992,453	6,188,342	1,366,260	7,554,602	1,911,391	526,460	2,437,851
4	393000	Stores Equipment	152,646	480,981	633,627	114,599	347,196	461,795	38,047	133,785	171,832
4	394000	Tools, Shop & Garage Equipment	2,499,047	3,435,782	5,934,829	2,069,699	2,480,119	4,549,818	429,348	955,663	1,385,011

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended September 30, 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	65,759	264,030	329,789	49,595	190,590	240,185	16,164	73,440	89,604
4	396XXX	Power Operated Equipment	3,815,612	1,092,668	4,908,280	2,820,124	788,742	3,608,866	995,488	303,926	1,299,414
4	397XXX	Communications Equipment	2,132,907	7,223,344	9,356,251	755,429	5,214,171	5,969,600	1,377,478	2,009,173	3,386,651
4	398000	Miscellaneous Equipment	1,069	105,593	106,662	1,067	76,222	77,289	2	29,371	29,373
		TOTAL GENERAL PLANT	22,322,159	42,722,549	65,044,708	16,253,266	30,839,272	47,092,538	6,068,893	11,883,277	17,952,170
		TOTAL PLANT IN SERVICE	521,369,926	95,484,269	616,854,195	347,886,041	68,163,864	416,049,905	173,483,885	27,320,405	200,804,290
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,060,327)	(13,060,327)	0	(9,177,492)	(9,177,492)	0	(3,882,835)	(3,882,835)
G-ADEP		Distribution Plant	(168,652,314)	(1,518,454)	(170,170,768)	(112,233,409)	(1,048,265)	(113,281,674)	(56,418,905)	(470,189)	(56,889,094)
G-ADEP		General Plant	(6,048,854)	(12,162,620)	(18,211,474)	(3,747,149)	(8,779,588)	(12,526,737)	(2,301,705)	(3,383,032)	(5,684,737)
		TOTAL ACCUMULATED DEPRECIATION	(174,701,168)	(26,741,401)	(201,442,569)	(115,980,558)	(19,005,345)	(134,985,903)	(58,720,610)	(7,736,056)	(66,456,666)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(146,264)	(84,720)	(230,984)	(98,221)	(61,155)	(159,376)	(48,043)	(23,565)	(71,608)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(5,929,517)	(5,929,517)	0	(4,280,222)	(4,280,222)	0	(1,649,295)	(1,649,295)
G-AAMT		Underground Storage	0	(239,688)	(239,688)	0	(168,429)	(168,429)	0	(71,259)	(71,259)
G-AAMT		General Plant - 390200, 396200	(4,612)	(38,666)	(43,278)	(3,643)	(27,911)	(31,554)	(969)	(10,755)	(11,724)
		TOTAL ACCUMULATED AMORTIZATION	(150,876)	(6,292,591)	(6,443,467)	(101,864)	(4,537,717)	(4,639,581)	(49,012)	(1,754,874)	(1,803,886)
		TOTAL ACCUMULATED DEPR/AMORT	(174,852,044)	(33,033,992)	(207,886,036)	(116,082,422)	(23,543,062)	(139,625,484)	(58,769,622)	(9,490,930)	(68,260,552)
		NET GAS UTILITY PLANT before DFIT	346,517,882	62,450,277	408,968,159	231,803,619	44,620,802	276,424,421	114,714,263	17,829,475	132,543,738
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(67,086,444)	(67,086,444)	0	(45,344,398)	(45,344,398)	0	(21,742,046)	(21,742,046)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(12,707,634)	(12,707,634)	0	(9,153,601)	(9,153,601)	0	(3,554,033)	(3,554,033)
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	(1,104,264)	(1,104,264)	0	(746,383)	(746,383)	0	(357,881)	(357,881)
		TOTAL ACCUMULATED DFIT	0	(81,006,648)	(81,006,648)	0	(55,322,563)	(55,322,563)	0	(25,684,085)	(25,684,085)
		NET GAS UTILITY PLANT	346,517,882	(18,556,371)	327,961,511	231,803,619	(10,701,761)	221,101,858	114,714,263	(7,854,610)	106,859,653

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%	69.035%	30.965%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.591%	32.409%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended September 30, 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	346,517,882	(18,556,371)	327,961,511	231,803,619	(10,701,761)	221,101,858	114,714,263	(7,854,610)	106,859,653	
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	12,486,594	12,486,594	0	8,774,330	8,774,330	0	3,712,264	3,712,264	
4 252000 Customer Advances	(77,864)	51	(77,813)	(11,804)	37	(11,767)	(66,060)	14	(66,046)	
99 235199 Customer Deposits	(416,358)	0	(416,358)	(416,358)	0	(416,358)	0	0	0	
C-WKC Working Capital	0	1,331,888	1,331,888	0	0	0	0	1,331,888	1,331,888	
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0	
TOTAL OTHER ADJUSTMENTS	(494,222)	19,549,597	19,055,375	(428,162)	12,801,586	12,373,424	(66,060)	6,748,011	6,681,951	
NET RATE BASE	346,023,660	993,226	347,016,886	231,375,457	2,099,825	233,475,282	114,648,203	(1,106,599)	113,541,604	

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 September 30, 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	
Electric Production														
Steam (ED-AN)	7,754,754	7,754,754												
Hydro (ED-AN)	8,178,023	8,178,023												
Other (ED-AN)	9,340,673	9,340,673												
Total Electric Production	25,273,450	25,273,450												
Electric Transmission														
ED-AN	10,289,553	10,289,553												
Total Electric Transmission	10,289,553	10,289,553												
Electric Distribution														
ED-AN	187	187												
ED-ID	14,295,251	14,295,251												
ED-WA	23,453,114	23,453,114												
Total Electric Distribution	37,748,552	37,748,552												
Gas Underground Storage														
1 GD-AN	557,647		557,647			557,647	557,647		391,859	391,859		165,788	165,788	
GD-OR	113,714			113,714										
Total Gas Underground Storage	671,361		557,647	113,714		557,647	557,647		391,859	391,859		165,788	165,788	
Gas Distribution														
6 GD-AN	62,932		62,932			62,932	62,932		43,445	43,445		19,487	19,487	
GD-ID	4,133,153		4,133,153		4,133,153	4,133,153	4,133,153				4,133,153		4,133,153	
GD-WA	8,342,145		8,342,145		8,342,145	8,342,145	8,342,145	8,342,145						
GD-OR	4,537,709			4,537,709										
Total Gas Distribution	17,075,939		12,538,230	4,537,709	12,475,298	62,932	12,538,230		8,342,145	43,445	8,385,590	4,133,153	19,487	4,152,640
General Plant														
ED-AN	2,647,619	2,647,619												
ED-ID	152,238	152,238												
ED-WA	970,887	970,887												
7,4 CD-AA	14,226,965	10,142,403	2,820,069	1,264,493		2,820,069	2,820,069		2,035,667	2,035,667		784,402	784,402	
9,4 CD-AN	708,942	557,519	151,423			151,423	151,423		109,305	109,305		42,118	42,118	
9 CD-ID	267,678	210,505	57,173		57,173	57,173	57,173				57,173		57,173	
9 CD-WA	169,378	133,201	36,177		36,177	36,177	36,177	36,177						
8,4 GD-AA	180,702		124,200	56,502		124,200	124,200		89,654	89,654		34,546	34,546	
4 GD-AN	33,664		33,664			33,664	33,664		24,300	24,300		9,364	9,364	
GD-ID	48,032		48,032		48,032	48,032	48,032				48,032		48,032	
GD-WA	218,711		218,711		218,711	218,711	218,711	218,711						
GD-OR	247,651			247,651										
Total General Plant	19,872,467	14,814,372	3,489,449	1,568,646	360,093	3,129,356	3,489,449		254,888	2,258,926	2,513,814	105,205	870,430	975,635
Total Depreciation Expense	110,931,322	88,125,927	16,585,326	6,220,069	12,835,391	3,749,935	16,585,326		8,597,033	2,694,230	11,291,263	4,238,358	1,055,705	5,294,063

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 11-11-2014 9:15 AM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended September 30, 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	69.035%	30.965%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended September 30, 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		
Production/Transmission															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	152,796	152,796												
Total Production/Transmission		1,071,196	1,071,196												
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	387,800	276,463	76,869	34,468		76,869	76,869		55,488	55,488		21,381	21,381	
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	
	GD-WA	24,284		24,284				24,284	24,284						
	GD-OR	7,940			7,940										
Total General Plant - 303000		433,811	284,114	107,289	42,408		28,342	78,947	107,289	24,284	56,988	81,272	4,058	21,959	26,017
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	10,446,084	7,447,013	2,070,623	928,448		2,070,623	2,070,623		1,494,679	1,494,679		575,944	575,944	
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	
	ED-AN	187,674	187,674												
	ED-ID	4,747	4,747												
	ED-WA	693,249	693,249												
8,4	GD-AA	442,683		304,265	138,418		304,265	304,265		219,634	219,634		84,631	84,631	
4	GD-AN	1,777		1,777			1,777	1,777		1,283	1,283		494	494	
	GD-OR	250			250										
Total Miscellaneous IT Intangible Plant - 3031XX		11,797,376	8,349,128	2,381,132	1,067,116		2,292	2,378,840	2,381,132		1,717,166	1,717,166	2,292	661,674	663,966
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	9,697	9,697												
	GD-OR	3,139			3,139										
Total General Plant- 390200, 396200		41,692	30,268	5,720	5,704		5,720	5,720		4,129	4,129		1,591	1,591	
Total Amortization Expense		13,371,300	9,761,703	2,494,369	1,115,228		30,634	2,463,735	2,494,369	24,284	1,778,443	1,802,727	6,350	685,292	691,642

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 September 30, 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
Electric Production													
	Steam (ED-AN)	(286,147,730)	(286,147,730)										
	Hydro (ED-AN)	(125,055,220)	(125,055,220)										
	Other (ED-AN)	(86,828,923)	(86,828,923)										
	Total Electric Production	(498,031,873)	(498,031,873)										
Electric Transmission													
	ED-AN	(190,641,393)	(190,641,393)										
	Total Electric Transmission	(190,641,393)	(190,641,393)										
Electric Distribution													
	ED-AN	336	336										
	ED-ID	(155,445,457)	(155,445,457)										
	ED-WA	(248,229,754)	(248,229,754)										
	Total Electric Distribution	(403,674,875)	(403,674,875)										
Gas Underground Storage													
	1 GD-AN	(13,060,327)		(13,060,327)		(13,060,327)	(13,060,327)			(9,177,492)	(9,177,492)		(3,882,835)
	GD-OR	(543,328)			(543,328)								
	Total Gas Underground Storage	(13,603,655)		(13,060,327)	(543,328)		(13,060,327)	(13,060,327)		(9,177,492)	(9,177,492)		(3,882,835)
Gas Distribution													
	6 GD-AN	(1,518,454)		(1,518,454)		(1,518,454)	(1,518,454)			(1,048,265)	(1,048,265)		(470,189)
	GD-ID	(56,418,905)		(56,418,905)		(56,418,905)	(56,418,905)					(56,418,905)	(56,418,905)
	GD-WA	(112,233,409)		(112,233,409)		(112,233,409)	(112,233,409)		(112,233,409)		(112,233,409)		
	GD-OR	(89,987,973)			(89,987,973)								
	Total Gas Distribution	(260,158,741)		(170,170,768)	(89,987,973)		(168,652,314)	(1,518,454)	(170,170,768)	(112,233,409)	(1,048,265)	(113,281,674)	(56,418,905)
General Plant													
	ED-AN	(37,174,407)		(37,174,407)									
	ED-ID	(6,239,038)		(6,239,038)									
	ED-WA	(13,228,465)		(13,228,465)									
	7,4 CD-AA	(35,996,337)	(25,661,789)	(7,135,194)	(3,199,354)	(7,135,194)	(7,135,194)			(5,150,540)	(5,150,540)		(1,984,654)
	9,4 CD-AN	(11,002,116)	(8,652,174)	(2,349,942)		(2,349,942)	(2,349,942)			(1,696,306)	(1,696,306)		(653,636)
	9 CD-ID	(4,850,411)	(3,814,412)	(1,035,999)		(1,035,999)	(1,035,999)					(1,035,999)	(1,035,999)
	9 CD-WA	(2,380,617)	(1,872,141)	(508,476)		(508,476)	(508,476)		(508,476)		(508,476)		
	8,4 GD-AA	(1,519,637)		(1,044,477)	(475,160)	(1,044,477)	(1,044,477)			(753,956)	(753,956)		(290,521)
	4 GD-AN	(1,633,007)		(1,633,007)		(1,633,007)	(1,633,007)			(1,178,786)	(1,178,786)		(454,221)
	GD-ID	(1,265,706)		(1,265,706)		(1,265,706)	(1,265,706)					(1,265,706)	(1,265,706)
	GD-WA	(3,238,673)		(3,238,673)		(3,238,673)	(3,238,673)		(3,238,673)		(3,238,673)		
	GD-OR	(3,953,311)			(3,953,311)								
	Total General Plant	(122,481,725)	(96,642,426)	(18,211,474)	(7,627,825)		(6,048,854)	(12,162,620)	(18,211,474)	(3,747,149)	(8,779,588)	(12,526,737)	(2,301,705)
	Total Accumulated Depreciation	(1,488,592,262)	(1,188,990,567)	(201,442,569)	(98,159,126)		(174,701,168)	(26,741,401)	(201,442,569)	(115,980,558)	(19,005,345)	(134,985,903)	(58,720,610)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended September 30, 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	69.035%	30.965%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months Ended September 30, 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
Production/Transmission													
Franchises (302000)	ED-AN	(7,615,753)	(7,615,753)										
Misc Intangible Plt (303000)	ED-AN	(745,639)	(745,639)										
Total Production/Transmission		(8,361,392)	(8,361,392)										
Distribution													
Franchises (302000)	ED-WA	(102,968)	(102,968)										
Misc Intangible Plt (303000)	ED-WA	(25,899)	(25,899)										
Total Distribution		(128,867)	(128,867)										
General Plant - 303000													
7,4	CD-AA	(362,443)	(258,386)	(71,843)	(32,214)		(71,843)	(71,843)	(51,860)	(51,860)		(19,983)	(19,983)
9,4	CD-AN	(60,285)	(47,408)	(12,877)			(12,877)	(12,877)	(9,295)	(9,295)		(3,582)	(3,582)
	GD-ID	(48,043)		(48,043)		(48,043)		(48,043)			(48,043)		(48,043)
	GD-WA	(98,221)		(98,221)		(98,221)		(98,221)	(98,221)				
	GD-OR	(58,458)			(58,458)					(98,221)			
Total General Plant - 303000		(627,450)	(305,794)	(230,984)	(90,672)	(146,264)	(84,720)	(230,984)	(98,221)	(61,155)	(159,376)	(48,043)	(23,565)
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	(25,215,360)	(17,976,030)	(4,998,189)	(2,241,141)		(4,998,189)	(4,998,189)	(3,607,943)	(3,607,943)		(1,390,246)	(1,390,246)
9,4	CD-AN	(8,885)	(6,987)	(1,898)			(1,898)	(1,898)	(1,370)	(1,370)		(528)	(528)
9	CD-ID	(10,281)	(8,085)	(2,196)		(2,196)		(2,196)			(2,196)		(2,196)
	ED-AN	(528,311)	(528,311)										
	ED-ID	(9,679)	(9,679)										
	ED-WA	(1,101,637)	(1,101,637)										
8,4	GD-AA	(1,337,686)		(919,418)	(418,268)		(919,418)	(919,418)	(663,682)	(663,682)		(255,736)	(255,736)
4	GD-AN	(10,012)		(10,012)			(10,012)	(10,012)	(7,227)	(7,227)		(2,785)	(2,785)
	GD-OR	(1,046)			(1,046)								
Total Miscellaneous IT Intangible Plant - 3031XX		(28,222,897)	(19,630,729)	(5,931,713)	(2,660,455)		(5,929,517)	(5,931,713)	(4,280,222)	(4,280,222)		(1,649,295)	(1,651,491)
Gas Underground Storage													
1	GD-AN	(239,688)		(239,688)			(239,688)	(239,688)	(168,429)	(168,429)		(71,259)	(71,259)
Total Gas Underground Storage		(239,688)		(239,688)			(239,688)	(239,688)	(168,429)	(168,429)		(71,259)	(71,259)
General Plant - 390200, 396200													
7,4	CD-AA	(195,064)	(139,061)	(38,666)	(17,337)		(38,666)	(38,666)	(27,911)	(27,911)		(10,755)	(10,755)
9	CD-ID	(4,537)	(3,568)	(969)		(969)		(969)			(969)		(969)
9	CD-WA	(8,332)	(6,552)	(1,780)		(1,780)		(1,780)	(1,780)				
4	ED-AN	(56,513)	(56,513)										
	ED-WA	(110,678)	(110,678)										
	GD-WA	(1,863)		(1,863)		(1,863)		(1,863)	(1,863)				
	GD-OR	(48,575)			(48,575)								
Total General Plant - 390200, 396200		(425,562)	(316,372)	(43,278)	(65,912)	(4,612)	(38,666)	(43,278)	(3,643)	(27,911)	(31,554)	(969)	(10,755)
Total Accumulated Amortization		(38,005,856)	(28,743,154)	(6,445,663)	(2,817,039)	(150,876)	(6,292,591)	(6,445,663)	(101,864)	(4,537,717)	(4,639,581)	(49,012)	(1,754,874)

Allocation Ratios:													
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 September 30, 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 September 30, 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	3,964,989	0	0	2,826,641	2,826,641	0	0	785,940	785,940	0	352,408	352,408
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	6,751,010	383,783	706,117	3,083,777	4,173,677	577,703	93,387	849,593	1,520,683	704,242	352,408	1,056,650
390XXX Structures & Improvements														
99		ED-WA / ID / AN	6,767,062	931,181	2,129,893	3,705,988	6,767,062	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,184,534	0	0	0	0	2,184,534	0	0	2,184,534	0	0	0
99		GD-OR / AS	3,612,306	0	0	0	0	0	0	0	0	3,612,306	0	3,612,306
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	77,250,879	0	0	55,072,152	55,072,152	0	0	15,312,669	15,312,669	0	6,866,058	6,866,058
9		CD-WA / ID / AN	21,812,220	5,487,746	4,425,734	7,239,868	17,153,348	1,490,479	1,202,035	1,966,358	4,658,872	0	0	0
		TOTAL ACCOUNT	111,627,001	6,418,927	6,555,627	66,018,008	78,992,562	3,675,013	1,202,035	17,279,027	22,156,075	3,612,306	6,866,058	10,478,364
391XXX Office Furniture & Equipment														
99		ED-WA / ID / AN	8,690,938	2,848,727	14,649	5,827,562	8,690,938	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	478,716	0	0	0	0	0	0	329,031	329,031	0	149,685	149,685
7		CD-AA	49,154,501	0	0	35,042,244	35,042,244	0	0	9,743,405	9,743,405	0	4,368,852	4,368,852
9		CD-WA / ID / AN	126,290	6,242	20,447	72,627	99,316	1,695	5,553	19,726	26,974	0	0	0
		TOTAL ACCOUNT	58,457,095	2,854,969	35,096	40,942,433	43,832,498	1,695	5,553	10,098,812	10,106,060	0	4,518,537	4,518,537
392XXX Transportation Equipment														
99		ED-WA / ID / AN	24,219,843	11,911,300	3,981,542	8,327,001	24,219,843	0	0	0	0	0	0	0
99		GD-WA / ID / AN	8,769,056	0	0	0	0	5,773,123	1,693,535	1,302,398	8,769,056	0	0	0
99		GD-OR / AS	2,880,431	0	0	0	0	0	0	0	0	2,880,431	0	2,880,431
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	537,518	0	0	383,196	383,196	0	0	106,547	106,547	0	47,775	47,775
9		CD-WA / ID / AN	5,228,945	1,528,779	802,119	1,781,197	4,112,095	415,218	217,857	483,775	1,116,850	0	0	0
		TOTAL ACCOUNT	41,635,793	13,440,079	4,783,661	10,491,394	28,715,134	6,188,341	1,911,392	1,892,720	9,992,453	2,880,431	47,775	2,928,206

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended September 30, 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	2,572,011	111,661	140,086	1,770,909	2,022,656	30,327	38,047	480,981	549,355	0	0	0
		TOTAL ACCOUNT	3,108,838	122,400	154,831	2,140,754	2,417,985	114,598	38,047	480,981	633,626	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,081,167	1,039,566	323,725	1,717,876	3,081,167	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,865,151	0	0	0	0	2,059,442	415,055	390,654	2,865,151	0	0	0
99		GD-OR / AS	878,591	0	0	0	0	0	0	0	0	878,591	0	878,591
8		GD-AA	1,728,216	0	0	0	0	0	0	1,187,837	1,187,837	0	540,379	540,379
7		CD-AA	9,083,317	0	0	6,475,497	6,475,497	0	0	1,800,495	1,800,495	0	807,325	807,325
9		CD-WA / ID / AN	380,844	37,765	52,626	209,109	299,500	10,257	14,293	56,794	81,344	0	0	0
		TOTAL ACCOUNT	18,017,286	1,077,331	376,351	8,402,482	9,856,164	2,069,699	429,348	3,435,780	5,934,827	878,591	1,347,704	2,226,295
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	771,468	161,658	63,510	546,300	771,468	0	0	0	0	0	0	0
99		GD-WA / ID / AN	147,619	0	0	0	0	48,039	15,667	83,913	147,619	0	0	0
99		GD-OR / AS	139,758	0	0	0	0	0	0	0	0	139,758	0	139,758
8		GD-AA	125,480	0	0	0	0	0	0	86,245	86,245	0	39,235	39,235
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	119,043	5,731	1,829	86,057	93,617	1,556	497	23,373	25,426	0	0	0
		TOTAL ACCOUNT	1,659,031	167,389	65,339	885,909	1,118,637	49,595	16,164	264,031	329,790	139,758	70,846	210,604

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended September 30, 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	37,841,025	17,624,690	10,508,143	9,708,192	37,841,025	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,465,615	0	0	0	0	2,750,314	884,807	830,494	4,465,615	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	1,549,728	257,028	407,513	554,181	1,218,722	69,809	110,681	150,516	331,006	0	0	0
		TOTAL ACCOUNT	44,463,502	17,881,718	10,915,656	10,663,950	39,461,324	2,820,123	995,488	1,092,667	4,908,278	43,834	50,066	93,900
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	53,925,995	9,848,677	3,255,992	40,821,326	53,925,995	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,252,363	0	0	0	0	647,266	511,678	93,419	1,252,363	0	0	0
99		GD-OR / AS	1,104,319	0	0	0	0	0	0	0	0	1,104,319	0	1,104,319
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	23,576,280	0	0	16,807,530	16,807,530	0	0	4,673,290	4,673,290	0	2,095,460	2,095,460
9		CD-WA / ID / AN	12,866,411	398,244	3,187,758	6,532,272	10,118,274	108,164	865,799	1,774,174	2,748,137	0	0	0
		TOTAL ACCOUNT	93,718,300	10,246,921	6,443,750	64,161,128	80,851,799	755,430	1,377,477	7,223,345	9,356,252	1,104,319	2,405,930	3,510,249
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	63,167	0	2,299	60,868	63,167	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	527,316	0	0	375,923	375,923	0	0	104,525	104,525	0	46,868	46,868
9		CD-WA / ID / AN	10,006	3,927	9	3,933	7,869	1,067	2	1,068	2,137	0	0	0
		TOTAL ACCOUNT	602,856	3,927	2,308	440,724	446,959	1,067	2	105,593	106,662	2,367	46,868	49,235
		TOTAL GENERAL PLANT	380,040,712	52,597,444	30,038,736	207,230,559	289,866,739	16,253,264	6,068,893	42,722,549	65,044,706	9,423,075	15,706,192	25,129,267

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 September 30, 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	5,630,550	153,179	0	5,477,371	5,630,550	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,171,902	0	0	0	0	990,865	181,037	0	1,171,902	0	0	0
99		GD-OR / AS	419,077	0	0	0	0	0	0	0	0	419,077	0	419,077
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,816,998	0	0	4,146,938	4,146,938	0	0	1,153,045	1,153,045	0	517,015	517,015
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	0
		TOTAL ACCOUNT	13,232,585	153,179	0	9,776,918	9,930,097	990,865	181,037	1,194,494	2,366,396	419,077	517,015	936,092
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	4,567,633	3,470,136	23,524	1,073,973	4,567,633	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	2,196,897	0	0	0	0	0	0	1,509,971	1,509,971	0	686,926	686,926
7		CD-AA	55,783,171	0	0	39,767,823	39,767,823	0	0	11,057,340	11,057,340	0	4,958,008	4,958,008
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	62,652,237	3,470,136	65,713	40,881,815	44,417,664	0	11,459	12,578,180	12,589,639	0	5,644,934	5,644,934
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	22,992	0	0	22,992	22,992	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	4,509,559	0	0	3,214,864	3,214,864	0	0	893,885	893,885	0	400,810	400,810
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,545,308	0	0	3,237,856	3,237,856	0	0	905,411	905,411	1,231	400,810	402,041
		TOTAL	80,430,130	3,623,315	65,713	53,896,589	57,585,617	990,865	192,496	14,678,085	15,861,446	420,308	6,562,759	6,983,067

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-12A
For Twelve Months Ended September 30, 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	(61,977,824)	(44,183,991)	(12,285,244)	(5,508,589)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,977,569)	(1,555,180)	(422,389)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
		Total	<u>(64,501,788)</u>	<u>(46,128,696)</u>	<u>(12,815,939)</u>	<u>(5,557,153)</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 September 30, 2014
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

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	1,546,604	825,852		2,372,456		825,852			
1	151210 FUEL STOCK HOG FUEL-KFGS	974,272	520,239		1,494,511		520,239			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	15,107,990	6,896,797	2,146,573	24,151,360		5,565,214		1,331,583	2,146,573
1	154300 PLANT MATERIALS & OPER SUP-CS2	561,603	299,883		861,486		299,883			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,636,278	873,736		2,510,014		873,736			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	2,423	1,107	344	3,874		893		214	344
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(1,005)	(459)	(143)	(1,607)		(370)		(89)	(143)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	2,042	932	290	3,264		752		180	290
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	25,038,644			25,038,644	25,038,644		0		
TOTAL		44,868,851	9,418,087	2,147,064	56,434,002	25,038,644	8,086,199	0	1,331,888	2,147,064

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						