

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	25,813,475	15,242,426	10,571,049
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	25,813,475	15,242,426	10,571,049
G-APL	Gas Net Adjusted Rate Base	361,398,934	244,574,494	116,824,440
	RATE OF RETURN	<u>7.143%</u>	<u>6.232%</u>	<u>9.049%</u>

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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
1	Input	System Contract Demand	01-01-2010 thru 12-31-2012	100.000%	70.270%	29.730%	
2	Input	Number of Customers Percent	7-01-2014 thru 07-31-2014	228,670 100.000%	151,711 66.345%	76,959 33.655%	
3	G-OPS	Direct Distribution Operating Expense Percent	08-01-2013 thru 07-31-2014	11,766,978 100.000%	7,866,437 66.852%	3,900,541 33.148%	
	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	08-01-2013 thru 07-31-2014	263,929,753 100.000%	181,887,055 68.915%	82,042,698 31.085%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas

RESULTS OF OPERATIONS	Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES	
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AVISTA UTILITIES

Direct O & M Accts 500 - 894	68,495,470	58,058,286	6,367,532	4,069,652
Direct O & M Accts 901 - 935	36,950,340	26,569,475	7,224,117	3,156,748
Direct O & M Accts 901 - 905 Utility 9 Only	4,724,966	3,236,437	1,488,529	XXXXXX
Adjustments	0			
Total	110,170,776	87,864,198	15,080,178	7,226,400
Percentage	100.000%	79.753%	13.688%	6.559%
Direct Labor Accts 500 - 894	67,800,135	51,352,909	11,789,527	4,657,699
Direct Labor Accts 901 - 935	5,560,307	3,408,229	269,466	1,882,612
Direct Labor Accts 901 - 905 Utility 9 Only	10,134,217	6,671,977	3,462,240	XXXXXX
Total	83,494,659	61,433,115	15,521,233	6,540,311
Percentage	100.000%	73.578%	18.589%	7.833%
Number of Customers at	692,224	366,305	228,433	97,486
Percentage	100.000%	52.917%	33.000%	14.083%
Net Direct Plant	2,661,279,881	2,100,079,490	372,868,631	188,331,760
Percentage	100.000%	78.912%	14.011%	7.077%
Total Percentages	400.000%	285.160%	79.288%	35.552%
Average (CD AA)	100.000%	71.290%	19.822%	8.888%

7

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

RESULTS OF OPERATIONS
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For Twelve Months Ended July 31, 2014
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

8		Total Percentages Average (GD AA)			400.000%	0.000%	274.929%	125.071%
					100.000%	0.000%	68.732%	31.268%
	Input	Elec/Gas North 4-Factor	01-01-2013 thru 12-31-2013		Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 580 - 894			64,480,390	58,058,286	6,422,104	0
		Direct O & M Accts 901 - 935			33,796,280	26,569,475	7,226,805	0
		Adjustments			0	0	0	0
		Total			98,276,670	84,627,761	13,648,909	0
		Percentage			100.000%	86.112%	13.888%	0.000%
		Direct Labor Accts 580 - 894			63,088,156	51,352,909	11,735,247	0
		Direct Labor Accts 901 - 935			3,849,086	3,408,229	440,857	0
		Total			66,937,242	54,761,138	12,176,104	0
		Percentage			100.000%	81.810%	18.190%	0.000%
		Number of Customers at			594,738	366,305	228,433	0
		Percentage			100.000%	61.591%	38.409%	0.000%
		Net Direct Plant			2,443,285,624	2,078,050,262	365,235,362	0
		Percentage			100.000%	85.051%	14.949%	0.000%
9		Total Percentages Average (CD AN/ID/WA)			400.000%	314.564%	85.436%	0.000%
					100.000%	78.641%	21.359%	0.000%
JP		Gas North/Oregon JP Factor %	01-01-2013 thru 12-31-2013		Total	Electric	Gas North	Oregon Gas
					100.000%	0.000%	80.700%	19.300%
10		Actual Annual Throughput Percent	01-01-2013 thru 12-31-2013		System	Washington	Idaho	
					250,528,153	173,901,125	76,627,028	
					100.000%	69.414%	30.586%	
11		Book Depreciation Percent	08-01-2013 thru 07-31-2014		16,426,100	11,171,691	5,254,409	
					100.000%	68.012%	31.988%	
12		Net Gas Plant (before DFIT) Percent	7-01-2014 thru 07-31-2014		415,127,294	281,946,986	133,180,308	
					100.000%	67.918%	32.082%	
13	G-PLT	Net Gas General Plant Percent	7-01-2014 thru 07-31-2014		47,607,468	35,154,896	12,452,572	
					100.000%	73.843%	26.157%	

RESULTS OF OPERATIONS	Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended July 31, 2014 Ending Balance Basis	

		08-01-2013 thru 07-31-2014	-21,892,318	-14,694,917	-7,197,401
14	Net Allocated Schedule M's Percent		<u>100.000%</u>	<u>67.124%</u>	<u>32.876%</u>
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-12E
For Twelve Months Ended July 31, 2014	
Ending Balance 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

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

AVISTA UTILITIES

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

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

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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	148,625	148,625	0	75,394	75,394
2	902000	Meter Reading Expenses	1,838,009	63,952	1,901,961	1,631,256	42,429	1,673,685	206,753	21,523	228,276
G-903	903XXX	Customer Records & Collection Expenses	1,186,848	4,210,913	5,397,761	866,037	2,793,730	3,659,767	320,811	1,417,183	1,737,994
2	904000	Uncollectible Accounts	347	1,647,426	1,647,773	0	1,092,985	1,092,985	347	554,441	554,788
2	905000	Misc Customer Accounts	0	147,071	147,071	0	97,574	97,574	0	49,497	49,497
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,025,204	6,293,381	9,318,585	2,497,293	4,175,343	6,672,636	527,911	2,118,038	2,645,949
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,819,480	168,063	5,987,543	5,750,620	111,501	5,862,121	68,860	56,562	125,422
2	909000	Advertising	1,779	625,971	627,750	1,779	415,300	417,079	0	210,671	210,671

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2	910000	Misc Customer Service & Info Exp	0	124,807	124,807	0	82,803	82,803	0	42,004	42,004
		TOTAL CUSTOMER SERVICE & INFO EXP	5,821,259	918,841	6,740,100	5,752,399	609,604	6,362,003	68,860	309,237	378,097

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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	24,657,398	224,779,594	84,495,376	10,496,739	94,992,115
NET OPERATING INCOME (LOSS) BEFORE FIT					36,947,539			21,566,122			15,381,417
G-FIT		FEDERAL INCOME TAX			7,515,825			3,785,375			3,730,450
G-FIT		DEFERRED FEDERAL INCOME TAX			3,654,635			2,560,660			1,093,975

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended July 31, 2014	
Ending Balance 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)			25,813,475			15,242,426			10,571,049

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

AVISTA UTILITIES

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

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

G-ALL	1	System Contract Demand		100.000%			70.270%			29.730%	
G-ALL	2	Number of Customers		100.000%			66.345%			33.655%	
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-804-12E
For Twelve Months Ended July 31, 2014	
Ending Balance 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	G-903-12E
For Twelve Months Ended July 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	1,186,848	4,210,913	5,397,761	866,037	2,793,730	3,659,767	320,811	1,417,183	1,737,994
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	2,793,730	3,659,767	320,811	1,417,183	1,737,994

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.345%	33.655%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.918%	32.082%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended July 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	228,419	168,063	396,482	159,559	111,501	271,060	68,860	56,562	125,422
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	111,501	5,862,121	68,860	56,562	125,422

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.345%	33.655%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended July 31, 2014 Ending Balance 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	361,398,934	244,574,494	116,824,440
	Interest Deduction for FIT Calculation	10,432,385	7,033,962	3,398,423
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12E
FEDERAL INCOME TAXES--GAS	
For Twelve Months Ended July 31, 2014 Ending Balance 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	196,889,064	86,154,266
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	21,566,122	15,381,417
G-INT	Less: Interest Expense	10,432,385	7,033,962	3,398,423
G-SCM	Schedule M Adjustments	(5,041,369)	(3,716,803)	(1,324,566)
	Taxable Net Operating Income	21,473,785	10,815,357	10,658,428
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	7,515,825	3,785,375	3,730,450
G-DTE	Deferred FIT	3,654,635	2,560,660	1,093,975
99	411400 Amortized Investment Tax Credit	(36,396)	(22,339)	(14,057)
	Total FIT/Deferred FIT & ITC	11,134,064	6,323,696	4,810,368
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
 For Twelve Months Ended July 31, 2014
 Ending Balance Basis

Report ID:
G-SCM-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	12,745,609	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	139,072	139,072	0	65,693	65,693
2	997002	Injuries and Damages	0	(225,000)	(225,000)	0	(149,276)	(149,276)	0	(75,724)	(75,724)
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	247,549	247,549	0	116,933	116,933
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	100,593	100,593	0	47,517	47,517
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	(199,191)	(199,191)	0	(94,091)	(94,091)
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	(53,298)	(53,298)	0	(27,036)	(27,036)
99	997098	Provision for Rate Refund	581,235	0	581,235	0	0	0	581,235	0	581,235
		TOTAL SCHEDULE M ADJUSTMENTS	16,850,949	(21,892,318)	(5,041,369)	10,978,115	(14,694,918)	(3,716,803)	5,872,834	(7,197,400)	(1,324,566)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
G-ALL	2	Number of Customers	100.000%	66.345%	33.655%
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)	100.000%	67.918%	32.082%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	5,116,684	3,434,523	1,682,161
99	410100	Deferred Federal Income Tax Exp	(1,433,679)	(853,772)	(579,907)
		SUBTOTAL	<u>3,683,005</u>	<u>2,580,751</u>	<u>1,102,254</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	(25,181)	(16,902)	(8,279)
99	411100	Deferred Federal Income Tax Exp	(3,189)	(3,189)	0
		SUBTOTAL	<u>(28,370)</u>	<u>(20,091)</u>	<u>(8,279)</u>
		Total Deferred Federal Income Tax Expense	<u><u>3,654,635</u></u>	<u><u>2,560,660</u></u>	<u><u>1,093,975</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	67.124%	32.876%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

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
Ending Balance Basis

Report ID:
G-PLT-12E

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)	1,203,631	1,377,937	2,581,568	1,022,594	994,664	2,017,258	181,037	383,273	564,310
4	3031XX	Misc Intangible IT Plant (3031XX)	11,459	13,992,454	14,003,913	0	10,100,453	10,100,453	11,459	3,892,001	3,903,460
TOTAL INTANGIBLE PLANT			1,215,090	15,370,391	16,585,481	1,022,594	11,095,117	12,117,711	192,496	4,275,274	4,467,770
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	1,541,089	1,541,089	0	1,082,923	1,082,923	0	458,166	458,166
1	352XXX	Wells	0	18,481,264	18,481,264	0	12,986,784	12,986,784	0	5,494,480	5,494,480
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	11,668,312	11,668,312	0	8,199,323	8,199,323	0	3,468,989	3,468,989
1	355000	Measuring & Regulating Equipment	0	335,357	335,357	0	235,655	235,655	0	99,702	99,702
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,656,461	1,656,461	0	1,163,995	1,163,995	0	492,466	492,466
TOTAL UNDERGROUND STORAGE PLANT			0	35,597,478	35,597,478	0	25,014,347	25,014,347	0	10,583,131	10,583,131
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	169,993	0	169,993	106,858	0	106,858	63,135	0	63,135
6	375000	Structures & Improvements	851,737	21,450	873,187	584,689	14,782	599,471	267,048	6,668	273,716
6	376000	Mains	254,281,547	2,512,521	256,794,068	167,867,924	1,731,504	169,599,428	86,413,623	781,017	87,194,640
6	378000	Measuring & Reg Station Equip-General	5,296,165	57,440	5,353,605	3,209,571	39,585	3,249,156	2,086,594	17,855	2,104,449
6	379000	Measuring & Reg Station Equip-City Gate	6,067,775	0	6,067,775	1,883,051	0	1,883,051	4,184,724	0	4,184,724
6	380000	Services	169,622,424	0	169,622,424	116,594,653	0	116,594,653	53,027,771	0	53,027,771
6	381000	Meters	66,991,068	0	66,991,068	44,800,251	0	44,800,251	22,190,817	0	22,190,817
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	3,103,035	0	3,103,035	2,470,049	0	2,470,049	632,986	0	632,986
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			506,472,339	2,591,411	509,063,750	337,580,971	1,785,871	339,366,842	168,891,368	805,540	169,696,908
GENERAL PLANT											
4	389XXX	Land & Land Rights	671,090	853,934	1,525,024	577,703	616,412	1,194,115	93,387	237,522	330,909
4	390XXX	Structures & Improvements	4,876,136	18,035,816	22,911,952	3,661,503	13,019,154	16,680,657	1,214,633	5,016,662	6,231,295
4	391XXX	Office Furniture & Equipment	23,207	10,274,658	10,297,865	8,036	7,416,762	7,424,798	15,171	2,857,896	2,873,067
4	392XXX	Transportation Equipment	8,528,850	1,947,927	10,476,777	6,480,677	1,406,111	7,886,788	2,048,173	541,816	2,589,989
4	393000	Stores Equipment	152,701	504,504	657,205	114,607	364,176	478,783	38,094	140,328	178,422
4	394000	Tools, Shop & Garage Equipment	2,436,257	3,757,317	6,193,574	2,038,698	2,712,219	4,750,917	397,559	1,045,098	1,442,657

RESULTS OF OPERATIONS

GAS UTILITY PLANT

For Twelve Months Ended July 31, 2014

Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	62,831	283,128	345,959	47,386	204,376	251,762	15,445	78,752	94,197
4	396XXX	Power Operated Equipment	3,568,924	1,105,962	4,674,886	2,695,717	798,339	3,494,056	873,207	307,623	1,180,830
4	397XXX	Communications Equipment	2,228,688	7,627,241	9,855,929	806,063	5,505,724	6,311,787	1,422,625	2,121,517	3,544,142
4	398000	Miscellaneous Equipment	1,065	118,105	119,170	1,065	85,254	86,319	0	32,851	32,851
		TOTAL GENERAL PLANT	22,549,749	44,508,592	67,058,341	16,431,455	32,128,527	48,559,982	6,118,294	12,380,065	18,498,359
		TOTAL PLANT IN SERVICE	530,237,178	98,067,872	628,305,050	355,035,020	70,023,862	425,058,882	175,202,158	28,044,010	203,246,168
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,246,124)	(13,246,124)	0	(9,308,051)	(9,308,051)	0	(3,938,073)	(3,938,073)
G-ADEP		Distribution Plant	(172,005,279)	(1,542,548)	(173,547,827)	(114,343,983)	(1,063,047)	(115,407,030)	(57,661,296)	(479,501)	(58,140,797)
G-ADEP		General Plant	(6,424,705)	(12,980,984)	(19,405,689)	(4,001,833)	(9,370,323)	(13,372,156)	(2,422,872)	(3,610,661)	(6,033,533)
		TOTAL ACCUMULATED DEPRECIATION	(178,429,984)	(27,769,656)	(206,199,640)	(118,345,816)	(19,741,421)	(138,087,237)	(60,084,168)	(8,028,235)	(68,112,403)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(155,741)	(112,295)	(268,036)	(106,345)	(81,060)	(187,405)	(49,396)	(31,235)	(80,631)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(6,422,174)	(6,422,174)	0	(4,635,846)	(4,635,846)	0	(1,786,328)	(1,786,328)
G-AAAMT		Underground Storage	0	(239,765)	(239,765)	0	(168,483)	(168,483)	0	(71,282)	(71,282)
G-AAAMT		General Plant - 390200, 396200	(4,612)	(40,572)	(45,184)	(3,643)	(29,287)	(32,930)	(969)	(11,285)	(12,254)
		TOTAL ACCUMULATED AMORTIZATION	(160,353)	(6,814,806)	(6,975,159)	(109,988)	(4,914,676)	(5,024,664)	(50,365)	(1,900,130)	(1,950,495)
		TOTAL ACCUMULATED DEPR/AMORT	(178,590,337)	(34,584,462)	(213,174,799)	(118,455,804)	(24,656,097)	(143,111,901)	(60,134,533)	(9,928,365)	(70,062,898)
		NET GAS UTILITY PLANT before DFIT	351,646,841	63,483,410	415,130,251	236,579,216	45,367,765	281,946,981	115,067,625	18,115,645	133,183,270
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(68,000,978)	(68,000,978)	0	(46,184,904)	(46,184,904)	0	(21,816,074)	(21,816,074)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(9,017,263)	(9,017,263)	0	(6,490,910)	(6,490,910)	0	(2,526,353)	(2,526,353)
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	(1,061,920)	(1,061,920)	0	(721,235)	(721,235)	0	(340,685)	(340,685)
		TOTAL ACCUMULATED DFIT	0	(78,188,467)	(78,188,467)	0	(53,475,230)	(53,475,230)	0	(24,713,237)	(24,713,237)
		NET GAS UTILITY PLANT	351,646,841	(14,705,057)	336,941,784	236,579,216	(8,107,465)	228,471,751	115,067,625	(6,597,592)	108,470,033

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)	100.000%	67.918%	32.082%

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

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT NET GAS PLANT IN SERVICE	351,646,841	(14,705,057)	336,941,784	236,579,216	(8,107,465)	228,471,751	115,067,625	(6,597,592)	108,470,033
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	17,894,573	17,894,573	0	12,574,516	12,574,516	0	5,320,057	5,320,057
4 252000 Customer Advances	(77,864)	0	(77,864)	(11,804)	0	(11,804)	(66,060)	0	(66,060)
99 235199 Customer Deposits	(487,188)	0	(487,188)	(487,188)	0	(487,188)	0	0	0
C-WKC Working Capital	0	1,396,565	1,396,565	0	0	0	0	1,396,565	1,396,565
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	(565,052)	25,022,202	24,457,150	(498,992)	16,601,735	16,102,743	(66,060)	8,420,467	8,354,407
NET RATE BASE	351,081,789	10,317,145	361,398,934	236,080,224	8,494,270	244,574,494	115,001,565	1,822,875	116,824,440

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	7,730,561	7,730,561												
Hydro (ED-AN)	8,163,780	8,163,780												
Other (ED-AN)	9,336,950	9,336,950												
Total Electric Production	25,231,291	25,231,291												
Electric Transmission														
ED-AN	10,234,510	10,234,510												
Total Electric Transmission	10,234,510	10,234,510												
Electric Distribution														
ED-AN	76	76												
ED-ID	14,182,849	14,182,849												
ED-WA	23,194,101	23,194,101												
Total Electric Distribution	37,377,026	37,377,026												
Gas Underground Storage														
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										
Total Gas Underground Storage	665,191		551,446	113,745		551,446	551,446		387,501	387,501		163,945	163,945	
Gas Distribution														
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	
GD-WA	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										
Total Gas Distribution	16,687,750		12,418,407	4,269,343		12,355,908	62,499	12,418,407	8,250,557	43,071	8,293,628	4,105,351	19,428	4,124,779
General Plant														
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	
9 CD-WA	168,945	132,860	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		24,809	24,809		9,560	9,560	
GD-ID	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				
GD-OR	255,606			255,606										
Total General Plant	19,673,655	14,656,006	3,456,247	1,561,402		359,243	3,097,004	3,456,247	254,989	2,235,572	2,490,561	104,254	861,432	965,686
Total Depreciation Expense	109,869,423	87,498,833	16,426,100	5,944,490		12,715,151	3,710,949	16,426,100	8,505,546	2,666,144	11,171,690	4,209,605	1,044,805	5,254,410

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 11-10-2014 3:57 PM

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

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	System Contract Demand	70.270%	29.730%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6	Actual Therms Purchased	68.915%	31.085%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended July 31, 2014	
Ending Balance 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	130,635	130,635												
Total Production/Transmission		1,049,035	1,049,035												
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	355,982	253,779	70,563	31,640		70,563	70,563		50,936	50,936		19,627	19,627	
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	24,109		24,109				24,109	24,109		24,109				
	GD-OR	7,892			7,892										
Total General Plant - 303000		401,770	261,430	100,808	39,532		28,167	72,641	100,808	24,109	52,436	76,545	4,058	20,205	24,263
Miscellaneous IT Intangible Plant - 3031XX															
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										
Total Miscellaneous IT Intangible Plant - 3031XX		11,471,371	8,096,915	2,330,183	1,044,273		2,292	2,327,891	2,330,183		1,680,388	1,680,388	2,292	647,503	649,795
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	9,535	9,535												
	GD-OR	3,139			3,139										
Total General Plant- 390200, 396200		41,530	30,106	5,720	5,704		5,720	5,720		4,129	4,129		1,591	1,591	
Total Amortization Expense		12,990,931	9,464,483	2,436,939	1,089,509		30,459	2,406,480	2,436,939	24,109	1,737,113	1,761,222	6,350	669,367	675,717

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-12E
For Twelve Months Ended July 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	(288,331,075)	(288,331,075)											
Hydro (ED-AN)	(127,596,628)	(127,596,628)											
Other (ED-AN)	(89,806,547)	(89,806,547)											
Total Electric Production	(505,734,250)	(505,734,250)											
Electric Transmission													
ED-AN	(191,232,310)	(191,232,310)											
Total Electric Transmission	(191,232,310)	(191,232,310)											
Electric Distribution													
ED-AN	518	518											
ED-ID	(159,120,725)	(159,120,725)											
ED-WA	(254,323,678)	(254,323,678)											
Total Electric Distribution	(413,443,885)	(413,443,885)											
Gas Underground Storage													
I GD-AN	(13,246,124)		(13,246,124)			(13,246,124)	(13,246,124)		(9,308,051)	(9,308,051)		(3,938,073)	(3,938,073)
GD-OR	(581,256)			(581,256)									
Total Gas Underground Storage	(13,827,380)		(13,246,124)	(581,256)		(13,246,124)	(13,246,124)		(9,308,051)	(9,308,051)		(3,938,073)	(3,938,073)
Gas Distribution													
6 GD-AN	(1,542,548)		(1,542,548)			(1,542,548)	(1,542,548)		(1,063,047)	(1,063,047)		(479,501)	(479,501)
GD-ID	(57,661,296)		(57,661,296)		(57,661,296)	(57,661,296)					(57,661,296)		(57,661,296)
GD-WA	(114,343,983)		(114,343,983)		(114,343,983)	(114,343,983)		(114,343,983)		(114,343,983)			
GD-OR	(90,667,305)			(90,667,305)									
Total Gas Distribution	(264,215,132)		(173,547,827)	(90,667,305)	(172,005,279)	(1,542,548)	(173,547,827)	(114,343,983)	(1,063,047)	(115,407,030)	(57,661,296)	(479,501)	(58,140,797)
General Plant													
ED-AN	(37,730,710)	(37,730,710)											
ED-ID	(6,572,336)	(6,572,336)											
ED-WA	(13,992,828)	(13,992,828)											
7,4 CD-AA	(39,468,138)		(28,136,835)	(7,823,375)	(3,507,928)	(7,823,375)	(7,823,375)		(5,647,303)	(5,647,303)		(2,176,072)	(2,176,072)
9,4 CD-AN	(11,101,961)		(8,730,693)	(2,371,268)		(2,371,268)	(2,371,268)		(1,711,700)	(1,711,700)		(659,568)	(659,568)
9 CD-ID	(4,993,154)		(3,926,666)	(1,066,488)		(1,066,488)	(1,066,488)				(1,066,488)		(1,066,488)
9 CD-WA	(2,313,454)		(1,819,323)	(494,131)		(494,131)	(494,131)	(494,131)		(494,131)			
8,4 GD-AA	(1,580,689)		(1,086,439)	(494,250)		(1,086,439)	(1,086,439)		(784,246)	(784,246)		(302,193)	(302,193)
4 GD-AN	(1,699,902)		(1,699,902)			(1,699,902)	(1,699,902)		(1,227,074)	(1,227,074)		(472,828)	(472,828)
GD-ID	(1,356,384)		(1,356,384)		(1,356,384)	(1,356,384)					(1,356,384)		(1,356,384)
GD-WA	(3,507,702)		(3,507,702)		(3,507,702)	(3,507,702)		(3,507,702)		(3,507,702)			
GD-OR	(4,064,442)			(4,064,442)									
Total General Plant	(128,381,700)	(100,909,391)	(19,405,689)	(8,066,620)	(6,424,705)	(12,980,984)	(19,405,689)	(4,001,833)	(9,370,323)	(13,372,156)	(2,422,872)	(3,610,661)	(6,033,533)
Total Accumulated Depreciation	(1,516,834,657)	(1,211,319,836)	(206,199,640)	(99,315,181)	(178,429,984)	(27,769,656)	(206,199,640)	(118,345,816)	(19,741,421)	(138,087,237)	(60,084,168)	(8,028,235)	(68,112,403)

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

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	System Contract Demand	70.270%	29.730%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6	Actual Therms Purchased	68.915%	31.085%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(7,921,887)	(7,921,887)											
Misc Intangible Plt (303000)	ED-AN	(801,374)	(801,374)											
Total Production/Transmission		(8,723,261)	(8,723,261)											
Distribution														
Franchises (302000)	ED-WA	(111,019)	(111,019)											
Misc Intangible Plt (303000)	ED-WA	(26,847)	(26,847)											
Total Distribution		(137,866)	(137,866)											
General Plant - 303000														
7,4	CD-AA	(498,063)	(355,069)	(98,726)	(44,268)		(98,726)	(98,726)		(71,265)	(71,265)		(27,461)	(27,461)
9,4	CD-AN	(63,528)	(49,959)	(13,569)			(13,569)	(13,569)		(9,795)	(9,795)		(3,774)	(3,774)
	GD-ID	(49,396)		(49,396)			(49,396)	(49,396)				(49,396)		(49,396)
	GD-WA	(106,345)		(106,345)			(106,345)	(106,345)	(106,345)		(106,345)			
	GD-OR	(61,119)			(61,119)									
Total General Plant - 303000		(778,451)	(405,028)	(268,036)	(105,387)	(155,741)	(112,295)	(268,036)	(106,345)	(81,060)	(187,405)	(49,396)	(31,235)	(80,631)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(27,179,550)	(19,376,301)	(5,387,530)	(2,415,719)		(5,387,530)	(5,387,530)		(3,888,988)	(3,888,988)		(1,498,542)	(1,498,542)
9,4	CD-AN	(12,278)	(9,656)	(2,622)			(2,622)	(2,622)		(1,893)	(1,893)		(729)	(729)
9	CD-ID	(13,858)	(10,898)	(2,960)		(2,960)		(2,960)				(2,960)		(2,960)
	ED-AN	(562,093)	(562,093)											
	ED-ID	(11,261)	(11,261)											
	ED-WA	(1,333,371)	(1,333,371)											
8,4	GD-AA	(1,486,123)		(1,021,442)	(464,681)		(1,021,442)	(1,021,442)		(737,328)	(737,328)		(284,114)	(284,114)
4	GD-AN	(10,580)		(10,580)			(10,580)	(10,580)		(7,637)	(7,637)		(2,943)	(2,943)
	GD-OR	(1,130)			(1,130)									
Total Miscellaneous IT Intangible Plant - 3031XX		(30,610,244)	(21,303,580)	(6,425,134)	(2,881,530)		(6,422,174)	(6,425,134)		(4,635,846)	(4,635,846)		(1,786,328)	(1,789,288)
Gas Underground Storage														
1	GD-AN	(239,765)		(239,765)			(239,765)	(239,765)		(168,483)	(168,483)		(71,282)	(71,282)
Total Gas Underground Storage		(239,765)		(239,765)			(239,765)	(239,765)		(168,483)	(168,483)		(71,282)	(71,282)
General Plant - 390200, 396200														
7,4	CD-AA	(204,682)	(145,918)	(40,572)	(18,192)		(40,572)	(40,572)		(29,287)	(29,287)		(11,285)	(11,285)
9	CD-ID	(4,537)	(3,568)	(969)		(969)	(969)	(969)				(969)		(969)
9	CD-WA	(8,332)	(6,552)	(1,780)		(1,780)	(1,780)	(1,780)	(1,780)		(1,780)			
4	ED-AN	(59,697)	(59,697)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)	(1,863)	(1,863)	(1,863)		(1,863)			
	GD-OR	(48,965)			(48,965)									
Total General Plant - 390200, 396200		(438,754)	(326,413)	(45,184)	(67,157)	(4,612)	(40,572)	(45,184)	(3,643)	(29,287)	(32,930)	(969)	(11,285)	(12,254)
Total Accumulated Amortization		(40,928,341)	(30,896,148)	(6,978,119)	(3,054,074)	(160,353)	(6,814,806)	(6,978,119)	(109,988)	(4,914,676)	(5,024,664)	(50,365)	(1,900,130)	(1,953,455)

Allocation Ratios:							
Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho	

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

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended July 31, 2014	
Ending Balance 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	3,986,889	0	0	2,842,253	2,842,253	0	0	790,281	790,281	0	354,355	354,355
9		CD-WA / ID / AN	1,205,951	370,172	343,838	234,362	948,372	100,539	93,387	63,653	257,579	0	0	0
		TOTAL ACCOUNT	6,772,910	383,783	706,117	3,099,389	4,189,289	577,703	93,387	853,934	1,525,024	704,242	354,355	1,058,597
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,787,945	930,516	2,139,165	3,718,264	6,787,945	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,177,767	0	0	0	0	2,177,767	0	0	2,177,767	0	0	0
99		GD-OR / AS	3,649,217	0	0	0	0	0	0	0	0	3,649,217	0	3,649,217
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	81,118,227	0	0	57,829,184	57,829,184	0	0	16,079,255	16,079,255	0	7,209,788	7,209,788
9		CD-WA / ID / AN	21,793,765	5,462,918	4,472,116	7,203,800	17,138,834	1,483,736	1,214,633	1,956,562	4,654,931	0	0	0
		TOTAL ACCOUNT	115,526,921	6,393,434	6,611,281	68,751,248	81,755,963	3,661,503	1,214,633	18,035,817	22,911,953	3,649,217	7,209,788	10,859,005
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,132,201	3,085,915	14,649	6,031,637	9,132,201	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	476,199	0	0	0	0	0	0	327,301	327,301	0	148,898	148,898
7		CD-AA	50,050,357	0	0	35,680,899	35,680,899	0	0	9,920,982	9,920,982	0	4,448,476	4,448,476
9		CD-WA / ID / AN	201,004	29,586	55,858	72,627	158,071	8,036	15,171	19,726	42,933	0	0	0
		TOTAL ACCOUNT	59,866,411	3,115,501	70,507	41,785,163	44,971,171	8,036	15,171	10,274,659	10,297,866	0	4,597,374	4,597,374
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	27,346,988	13,683,958	4,456,823	9,206,207	27,346,988	0	0	0	0	0	0	0
99		GD-WA / ID / AN	9,191,580	0	0	0	0	6,053,525	1,816,971	1,321,084	9,191,580	0	0	0
99		GD-OR / AS	2,881,107	0	0	0	0	0	0	0	0	2,881,107	0	2,881,107
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	566,854	0	0	404,110	404,110	0	0	112,362	112,362	0	50,382	50,382
9		CD-WA / ID / AN	5,491,063	1,572,718	851,258	1,894,251	4,318,227	427,152	231,203	514,481	1,172,836	0	0	0
		TOTAL ACCOUNT	45,477,592	15,256,676	5,308,081	11,504,568	32,069,325	6,480,677	2,048,174	1,947,927	10,476,778	2,881,107	50,382	2,931,489

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended July 31, 2014	
Ending Balance 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	2,682,397	111,692	140,255	1,857,516	2,109,463	30,336	38,094	504,504	572,934	0	0	0
		TOTAL ACCOUNT	3,219,224	122,431	155,000	2,227,361	2,504,792	114,607	38,094	504,504	657,205	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,039,531	1,016,309	315,599	1,707,623	3,039,531	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,811,441	0	0	0	0	2,032,507	395,678	383,256	2,811,441	0	0	0
99		GD-OR / AS	859,599	0	0	0	0	0	0	0	0	859,599	0	859,599
8		GD-AA	2,161,414	0	0	0	0	0	0	1,485,583	1,485,583	0	675,831	675,831
7		CD-AA	9,248,287	0	0	6,593,104	6,593,104	0	0	1,833,195	1,833,195	0	821,988	821,988
9		CD-WA / ID / AN	296,616	22,794	6,925	203,543	233,262	6,191	1,881	55,282	63,354	0	0	0
		TOTAL ACCOUNT	18,416,888	1,039,103	322,524	8,504,270	9,865,897	2,038,698	397,559	3,757,316	6,193,573	859,599	1,497,819	2,357,418
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	718,488	146,649	58,744	513,095	718,488	0	0	0	0	0	0	0
99		GD-WA / ID / AN	141,307	0	0	0	0	45,985	14,997	80,325	141,307	0	0	0
99		GD-OR / AS	136,412	0	0	0	0	0	0	0	0	136,412	0	136,412
8		GD-AA	161,802	0	0	0	0	0	0	111,210	111,210	0	50,592	50,592
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	107,415	5,160	1,647	77,665	84,472	1,402	447	21,094	22,943	0	0	0
		TOTAL ACCOUNT	1,621,087	151,809	60,391	844,312	1,056,512	47,387	15,444	283,129	345,960	136,412	82,203	218,615

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended July 31, 2014	
Ending Balance 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	34,595,377	16,145,055	10,072,111	8,378,211	34,595,377	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,218,928	0	0	0	0	2,625,908	762,526	830,494	4,218,928	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,036	0	0	394,972	394,972	0	0	109,821	109,821	0	49,243	49,243
9		CD-WA / ID / AN	1,620,569	257,028	407,513	609,891	1,274,432	69,809	110,681	165,647	346,137	0	0	0
		TOTAL ACCOUNT	41,032,744	16,402,083	10,479,624	9,383,074	36,264,781	2,695,717	873,207	1,105,962	4,674,886	43,834	49,243	93,077
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	55,343,846	10,203,886	3,661,256	41,478,704	55,343,846	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,348,276	0	0	0	0	698,036	556,821	93,419	1,348,276	0	0	0
99		GD-OR / AS	1,193,307	0	0	0	0	0	0	0	0	1,193,307	0	1,193,307
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	26,034,645	0	0	18,560,099	18,560,099	0	0	5,160,587	5,160,587	0	2,313,959	2,313,959
9		CD-WA / ID / AN	12,475,316	397,739	3,187,772	6,225,203	9,810,714	108,026	865,803	1,690,773	2,664,602	0	0	0
		TOTAL ACCOUNT	97,388,322	10,601,625	6,849,028	66,264,006	83,714,659	806,062	1,422,624	7,627,241	9,855,927	1,193,307	2,624,429	3,817,736
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	80,898	0	2,299	78,599	80,898	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	590,449	0	0	420,931	420,931	0	0	117,039	117,039	0	52,479	52,479
9		CD-WA / ID / AN	9,978	3,921	0	3,926	7,847	1,065	0	1,066	2,131	0	0	0
		TOTAL ACCOUNT	683,692	3,921	2,299	503,456	509,676	1,065	0	118,105	119,170	2,367	52,479	54,846
		TOTAL GENERAL PLANT	390,005,791	53,470,366	30,564,852	212,866,847	296,902,065	16,431,455	6,118,293	44,508,594	67,058,342	9,527,312	16,518,072	26,045,384

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended July 31, 2014	
Ending Balance 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	7,073,229	153,179	0	6,920,050	7,073,229	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0	0	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,742,452	0	0	4,806,694	4,806,694	0	0	1,336,489	1,336,489	0	599,269	599,269
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	0
		TOTAL ACCOUNT	15,639,493	153,179	0	11,879,353	12,032,532	1,022,594	181,037	1,377,938	2,581,569	426,123	599,269	1,025,392
	303100	Misc Intangible Plant—Mainframe Software												
99		ED-WA / ID / AN	4,845,766	3,686,453	23,524	1,135,789	4,845,766	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	2,217,296	0	0	0	0	0	0	1,523,992	1,523,992	0	693,304	693,304
7		CD-AA	58,057,669	0	0	41,389,312	41,389,312	0	0	11,508,191	11,508,191	0	5,160,166	5,160,166
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	65,225,267	3,686,453	65,713	42,565,120	46,317,286	0	11,459	13,043,052	13,054,511	0	5,853,470	5,853,470
	303110	Misc Intangible Plant—PC Software												
99		ED-WA / ID / AN	12,388	0	0	12,388	12,388	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	4,731,481	0	0	3,373,073	3,373,073	0	0	937,874	937,874	0	420,534	420,534
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,756,626	0	0	3,385,461	3,385,461	0	0	949,400	949,400	1,231	420,534	421,765
		TOTAL	85,621,386	3,839,632	65,713	57,829,934	61,735,279	1,022,594	192,496	15,370,390	16,585,480	427,354	6,873,273	7,300,627

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	Deferred FIT - Common Plant (For Report APL)				
7	282900 CD-AA	(43,339,203)	(30,896,518)	(8,590,697)	(3,851,988)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(1,997,128)	(1,570,561)	(426,567)	0
7	283750 CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
	Total	<u>(45,882,726)</u>	<u>(32,856,604)</u>	<u>(9,125,570)</u>	<u>(3,900,552)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended July 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP	1,543,489	824,189		2,367,678		824,189			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,450,308	774,432		2,224,740		774,432			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	15,845,711	7,233,566	2,251,390	25,330,667		5,836,962		1,396,604	2,251,390
1	154300 PLANT MATERIALS & OPER SUP-CS2	578,146	308,717		886,863		308,717			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,615,479	862,630		2,478,109		862,630			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	(9)	(5)	(1)	(15)		(4)		(1)	(1)
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(187)	(85)	(26)	(298)		(69)		(16)	(26)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	(250)	(114)	(36)	(400)		(92)		(22)	(36)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	19,767,999			19,767,999	19,767,999		0		
	TOTAL	40,800,686	10,003,330	2,251,327	53,055,343	19,767,999	8,606,765	0	1,396,565	2,251,327

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						