

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended February 28, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	6,417,113	4,045,610	2,371,503
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	6,417,113	4,045,610	2,371,503
G-APL		Gas Net Adjusted Rate Base	342,176,844	229,665,772	112,511,072
		RATE OF RETURN	1.875%	1.762%	2.108%

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			Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES			
For Month Ended February 28, 2014 Average of Monthly Averages Basis			

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	2-01-2014 thru 02-28-2014	228,650 100.000%	151,803 66.391%	76,847 33.609%
3	G-OPS	Direct Distribution Operating Expense Percent	2-01-2014 thru 02-28-2014	794,809 100.000%	534,423 67.239%	260,386 32.761%
	Input	Jurisdictional 4-Factor Ratio	01-01-2013 thru 12-31-2013			
		Direct O & M Accounts 798 - 894		4,428,414	3,086,497	1,341,917
		Direct O & M Accounts 901 - 935		7,145,528	6,725,788	419,740
		Total		11,573,942	9,812,285	1,761,657
		Percentage		100.000%	84.779%	15.221%
		Direct Labor				
		Amount: Accounts 798 - 894		7,184,224	4,915,658	2,268,566
		Amount: Accounts 901 - 935		2,925,452	2,275,129	650,323
		Total		10,109,676	7,190,787	2,918,889
		Percentage		100.000%	71.128%	28.872%
		Total Number of Customers		228,433	151,676	76,757
		Percentage		100.000%	66.398%	33.602%
		Total Direct Plant		342,298,034	227,409,225	114,888,809
		Percentage		100.000%	66.436%	33.564%
4		Total Four Factor Allocators Percent		400.000%	288.741%	111.259%
				100.000%	72.185%	27.815%

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AVISTA UTILITIES

6	Input	Actual Therms Purchased	2-01-2014 thru 02-28-2014	40,352,716	28,226,724	12,125,992	
		Percent		100.000%	69.950%	30.050%	
7	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
		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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AVISTA UTILITIES

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%
	 Total Percentages		 400.000%	 0.000%	 274.929%	 125.071%
	Average (GD AA)		100.000%	0.000%	68.732%	31.268%

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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%

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GAS ALLOCATION PERCENTAGES	
For Month Ended February 28, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Number of Customers at Percentage	594,738	366,305	228,433	0
	100.000%	61.591%	38.409%	0.000%
Net Direct Plant Percentage	2,443,285,624	2,078,050,262	365,235,362	0
	100.000%	85.051%	14.949%	0.000%
Total Percentages	400.000%	314.564%	85.436%	0.000%
Average (CD AN/ID/WA)	100.000%	78.641%	21.359%	0.000%

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GAS ALLOCATION PERCENTAGES	
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AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	01-01-2013 thru 12-31-2013	100.000%	0.000%	80.700%	19.300%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	01-01-2013 thru 12-31-2013	250,528,153	173,901,125	76,627,028	
			100.000%	69.414%	30.586%	
11	Book Depreciation Percent	2-01-2014 thru 02-28-2014	1,366,602	928,953	437,649	
			100.000%	67.975%	32.025%	
12	Net Gas Plant (before DFIT) - AMA Percent	01-01-2014 thru 02-28-2014	407,143,274	274,704,053	132,439,221	
			100.000%	67.471%	32.529%	
13	G-PLT Net Gas General Plant - AMA Percent	01-01-2014 thru 02-28-2014	46,789,801	34,583,873	12,205,928	
			100.000%	73.913%	26.087%	
14	Net Allocated Schedule M's - AMA Percent	2-01-2014 thru 02-28-2014	-1,830,335	-1,225,180	-605,155	
			100.000%	66.937%	33.063%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

STATE OF OPERATIONS	Report ID:
RATING STATEMENT	G-OPS-1A
Ended February 28, 2014	
of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	24,926,275	0	24,926,275	17,337,513	0	17,337,513	7,588,762	0	7,588,762
99	4812XX	Commercial - Firm & Interruptible	12,666,338	0	12,666,338	9,026,831	0	9,026,831	3,639,507	0	3,639,507
99	4813XX	Industrial-Firm	452,524	0	452,524	255,090	0	255,090	197,434	0	197,434
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	54,417	0	54,417	48,361	0	48,361	6,056	0	6,056
99	499XXX	Unbilled Revenue	(1,590,157)	0	(1,590,157)	(1,128,169)	0	(1,128,169)	(461,988)	0	(461,988)
		TOTAL SALES TO ULTIMATE CUSTOMERS	36,509,397	0	36,509,397	25,539,626	0	25,539,626	10,969,771	0	10,969,771
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	12,138,560	0	12,138,560	8,490,923	0	8,490,923	3,647,637	0	3,647,637
4	488000	Miscellaneous Service Revenues	2,286	0	2,286	1,442	0	1,442	844	0	844
99	489300	Transportation For Others	459,193	0	459,193	409,552	0	409,552	49,641	0	49,641
99	493000	Rent from Gas Property	198	0	198	198	0	198	0	0	0
4	495000	Other Gas Revenues	504,340	51,984	556,324	354,090	37,525	391,615	150,250	14,459	164,709
99	496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
		TOTAL OTHER OPERATING REVENUES	13,104,577	51,984	13,156,561	9,256,205	37,525	9,293,730	3,848,372	14,459	3,862,831
		TOTAL GAS REVENUES	49,613,974	51,984	49,665,958	34,795,831	37,525	34,833,356	14,818,143	14,459	14,832,602
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	24,768,475	0	24,768,475	17,450,602	0	17,450,602	7,317,873	0	7,317,873
99	808XXX	Net Natural Gas Storage Transactions	6,915,963	0	6,915,963	4,837,716	0	4,837,716	2,078,247	0	2,078,247
99	811000	Gas Used for Products Extraction	(160,384)	0	(160,384)	(112,189)	0	(112,189)	(48,195)	0	(48,195)
10	813000	Other Gas Expenses	0	74,068	74,068	0	51,414	51,414	0	22,654	22,654
99	813010	Gas Technology Institute (GTI) Expenses	17,133	0	17,133	12,345	0	12,345	4,788	0	4,788
		TOTAL PRODUCTION EXPENSES	31,541,187	74,068	31,615,255	22,188,474	51,414	22,239,888	9,352,713	22,654	9,375,367
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	80	80	0	56	56	0	24	24
1	824000	Other Expenses	0	50,827	50,827	0	35,716	35,716	0	15,111	15,111
1	837000	Other Equipment	0	40,799	40,799	0	28,669	28,669	0	12,130	12,130
		TOTAL UNDERGROUND STORAGE OPER EXP	0	91,706	91,706	0	64,441	64,441	0	27,265	27,265
G-DEPX		Depreciation Expense- Underground Storage	0	46,280	46,280	0	32,521	32,521	0	13,759	13,759
G-AMTX		Amortization Expense- Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	18,718	18,718	0	13,153	13,153	0	5,565	5,565
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	65,017	65,017	0	45,687	45,687	0	19,330	19,330
		TOTAL UNDERGROUND STORAGE EXPENSES	0	156,723	156,723	0	110,128	110,128	0	46,595	46,595

TS OF OPERATIONS	Report ID:
RATING STATEMENT	G-OPS-1A
Ended February 28, 2014	
f Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	21,844	107,395	129,239	15,370	72,211	87,581	6,474	35,184	41,658
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	99,042	80,746	179,788	85,748	54,293	140,041	13,294	26,453	39,747
3	875000	Measuring & Reg Sta Exp-General	17,606	0	17,606	10,500	0	10,500	7,106	0	7,106
3	876000	Measuring & Reg Sta Exp-Industrial	117	0	117	117	0	117	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	11,905	217	12,122	5,140	146	5,286	6,765	71	6,836
3	878000	Meter & House Regulator Expenses	33,650	0	33,650	27,426	0	27,426	6,224	0	6,224
3	879000	Customer Installation Expenses	143,617	6,024	149,641	94,426	4,050	98,476	49,191	1,974	51,165
3	880000	Other Expenses	208,476	86,953	295,429	147,389	58,466	205,855	61,087	28,487	89,574
3	881000	Rents	0	2,201	2,201	0	1,480	1,480	0	721	721
MAINTENANCE											
3	885000	Supervision & Engineering	13,979	0	13,979	2,011	0	2,011	11,968	0	11,968
3	887000	Mains	102,037	0	102,037	73,249	0	73,249	28,788	0	28,788
3	889000	Measuring & Reg Sta Exp-General	3,088	0	3,088	218	0	218	2,870	0	2,870
3	890000	Measuring & Reg Sta Exp-Industrial	11,136	0	11,136	5,472	0	5,472	5,664	0	5,664
3	891000	Measuring & Reg Sta Exp-City Gate	4,613	0	4,613	2,413	0	2,413	2,200	0	2,200
3	892000	Services	62,098	502	62,600	23,546	338	23,884	38,552	164	38,716
3	893000	Meters & House Regulators	61,601	72,468	134,069	41,398	48,727	90,125	20,203	23,741	43,944
3	894000	Other Equipment	0	16,673	16,673	0	11,211	11,211	0	5,462	5,462
TOTAL DISTRIBUTION OPERATING EXP			794,809	373,179	1,167,988	534,423	250,922	785,345	260,386	122,257	382,643
G-DEPX		Depreciation Expense-Distribution	1,033,400	5,208	1,038,608	689,767	3,643	693,410	343,633	1,565	345,198
G-OTX		Taxes Other Than FIT	2,602,105	0	2,602,105	2,218,047	0	2,218,047	384,058	0	384,058
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			3,635,505	5,208	3,640,713	2,907,814	3,643	2,911,457	727,691	1,565	729,256
TOTAL DISTRIBUTION EXPENSES			4,430,314	378,387	4,808,701	3,442,237	254,565	3,696,802	988,077	123,822	1,111,899
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	15,998	15,998	0	10,621	10,621	0	5,377	5,377
2	902000	Meter Reading Expenses	150,384	4,321	154,705	135,252	2,869	138,121	15,132	1,452	16,584
G-903	903XXX	Customer Records & Collection Expenses	98,415	356,365	454,780	70,482	236,594	307,076	27,933	119,771	147,704
2	904000	Uncollectible Accounts	0	143,000	143,000	0	94,939	94,939	0	48,061	48,061
2	905000	Misc Customer Accounts	0	8,689	8,689	0	5,769	5,769	0	2,920	2,920
TOTAL CUSTOMER ACCOUNTS EXPENSES			248,799	528,373	777,172	205,734	350,792	556,526	43,065	177,581	220,646
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	875,249	10,005	885,254	869,847	6,642	876,489	5,402	3,363	8,765
2	909000	Advertising	1,504	47,829	49,333	1,504	31,754	33,258	0	16,075	16,075
2	910000	Misc Customer Service & Info Exp	0	6,385	6,385	0	4,239	4,239	0	2,146	2,146
TOTAL CUSTOMER SERVICE & INFO EXP			876,753	64,219	940,972	871,351	42,635	913,986	5,402	21,584	26,986

TS OF OPERATIONS		Report ID:
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Ended February 28, 2014		
f Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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	9,342	316,980	326,322	5,922	228,812	234,734	3,420	88,168	91,588
4	921000	Office Supplies & Expenses	5	83,312	83,317	5	60,139	60,144	0	23,173	23,173
4	922000	Admin. Expenses Transferred - Credit	0	(1,472)	(1,472)	0	(1,063)	(1,063)	0	(409)	(409)
4	923000	Outside Services Employed	0	228,144	228,144	0	164,686	164,686	0	63,458	63,458
4	924000	Property Insurance Premium	0	26,173	26,173	0	18,893	18,893	0	7,280	7,280
4	925XXX	Injuries and Damages	0	89,559	89,559	0	64,648	64,648	0	24,911	24,911
4	926XXX	Employee Pensions and Benefits	0	19,404	19,404	0	14,007	14,007	0	5,397	5,397
4	928000	Regulatory Commission Expenses	68,883	20,660	89,543	49,895	14,913	64,808	18,988	5,747	24,735
4	930000	Miscellaneous General Expenses	1,459	74,195	75,654	335	53,558	53,893	1,124	20,637	21,761
4	931000	Rents	707	28,395	29,102	707	20,497	21,204	0	7,898	7,898
4	935000	Maintenance of General Plant	41,444	202,972	244,416	29,722	146,515	176,237	11,722	56,457	68,179
TOTAL ADMIN & GEN OPERATING EXP			121,840	1,088,322	1,210,162	86,586	785,605	872,191	35,254	302,717	337,971
G-DEPX		Depreciation Expense-General Plant	29,528	252,188	281,716	20,981	182,042	203,023	8,547	70,146	78,693
G-AMTX		Amortization Expense - General Plant - 303000	2,322	5,990	8,312	1,984	4,324	6,308	338	1,666	2,004
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	191	198,205	198,396	0	143,075	143,075	191	55,130	55,321
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	477	477	0	344	344	0	133	133
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	10,672	0	10,672	10,672	0	10,672	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	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			42,713	456,860	499,573	33,637	329,785	363,422	9,076	127,075	136,151
TOTAL ADMIN & GENERAL EXPENSES			164,553	1,545,182	1,709,735	120,223	1,115,390	1,235,613	44,330	429,792	474,122
TOTAL EXPENSES BEFORE FIT			37,261,606	2,746,952	40,008,558	26,828,019	1,924,924	28,752,943	10,433,587	822,028	11,255,615
NET OPERATING INCOME (LOSS) BEFORE FIT					9,657,400		6,080,413			3,576,987	
G-FIT		FEDERAL INCOME TAX			3,452,501			2,278,271			1,174,230
G-FIT		DEFERRED FEDERAL INCOME TAX			(209,381)			(241,691)			32,310
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(2,833)			(1,777)			(1,056)
GAS NET OPERATING INCOME (LOSS)					6,417,113		4,045,610			2,371,503	

STATE OF OPERATIONS	Report ID:
RATING STATEMENT	G-OPS-1A
Ended February 28, 2014	
of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
LOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			70.270%				29.730%
G-ALL	2	Number of Customers		100.000%			66.391%				33.609%
G-ALL	3	Direct Distribution Operating Expense		100.000%			67.239%				32.761%
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-804-1A
For Month Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	20,828,811	0	20,828,811	14,570,095	0	14,570,095	6,258,716	0	6,258,716
1	804001	Pipeline Demand Costs	2,237,093	0	2,237,093	1,572,005	0	1,572,005	665,088	0	665,088
1	804002	Transport Variable Charges	105,438	0	105,438	74,091	0	74,091	31,347	0	31,347
6	804010	Gas Costs - Fixed Hedge	(35,029)	0	(35,029)	(24,503)	0	(24,503)	(10,526)	0	(10,526)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	19,557	0	19,557	13,680	0	13,680	5,877	0	5,877
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	(1,096,137)	0	(1,096,137)	(766,748)	0	(766,748)	(329,389)	0	(329,389)
6	804700	Gas Costs - Offsystem Bookout	64,125	0	64,125	44,855	0	44,855	19,270	0	19,270
6	804711	Gas Costs - Offsystem Bookout Offset	(64,125)	0	(64,125)	(44,855)	0	(44,855)	(19,270)	0	(19,270)
6	804730	Gas Costs - Intracompany LDC Gas	1,461,272	0	1,461,272	1,022,160	0	1,022,160	439,112	0	439,112
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	118,859	0	118,859	117,069	0	117,069	1,790	0	1,790
99	805111	Amortize ID Holdback	(177,398)	0	(177,398)	0	0	0	(177,398)	0	(177,398)
99	805120	Gas Expense - Rate Deferrals	1,306,009	0	1,306,009	872,753	0	872,753	433,256	0	433,256
		TOTAL PURCHASED GAS COSTS	24,768,475	0	24,768,475	17,450,602	0	17,450,602	7,317,873	0	7,317,873

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	6	Actual Therms Purchased	100.000%	69.950%	30.050%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-1A
For Month Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	98,415	356,365	454,780	70,482	236,594	307,076	27,933	119,771	147,704
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			98,415	356,365	454,780	70,482	236,594	307,076	27,933	119,771	147,704

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.391%	33.609%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.471%	32.529%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended February 28, 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	17,394	10,005	27,399	11,992	6,642	18,634	5,402	3,363	8,765
99	908600	Public Purpose Tariff Rider Expense Offset	906,819	0	906,819	906,819	0	906,819	0	0	0
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(48,964)	0	(48,964)	(48,964)	0	(48,964)	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			875,249	10,005	885,254	869,847	6,642	876,489	5,402	3,363	8,765

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended February 28, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.94%	53.94%
2	Cost of Debt		5.468%	5.535%
	Total Cost of Debt		2.949%	2.986%
	Total Weighted Cost		2.949%	2.986%
G-APL	Net Rate Base	342,176,844	229,665,772	112,511,072
	Interest Deduction for FIT Calculation	10,132,425	6,772,844	3,359,581
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID:		
For Month Ended February 28, 2014		G-FIT-1A		
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	49,665,958	34,833,356	14,832,602
G-OPS	Operating & Maintenance Expense	35,803,255	25,432,377	10,370,878
G-OPS	Book Deprec/Amort and Reg Amortizations	1,584,480	1,089,366	495,114
G-OTX	Taxes Other than FIT	2,620,823	2,231,200	389,623
	Net Operating Income Before FIT	9,657,400	6,080,413	3,576,987
G-INT	Less: Interest Expense	844,369	564,404	279,965
G-SCM	Schedule M Adjustments	1,051,260	993,338	57,922
	Taxable Net Operating Income	9,864,291	6,509,347	3,354,944
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	3,452,501	2,278,271	1,174,230
G-DTE	Deferred FIT	(209,381)	(241,691)	32,310
99	411400 Amortized Investment Tax Credit	(2,833)	(1,777)	(1,056)
	Total FIT/Deferred FIT & ITC	3,240,287	2,034,803	1,205,484

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS	Report ID: G-SCM-1A
GAS SCHEDULE M ITEMS	
For Month Ended February 28, 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	1,065,440	508,367	1,573,807	712,732	365,962	1,078,694	352,708	142,405	495,113
12	997001	Contributions In Aid of Construction	0	4,453	4,453	0	3,004	3,004	0	1,449	1,449
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	41,819	41,819	0	30,187	30,187	0	11,632	11,632
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	1,247,469	0	1,247,469	989,821	0	989,821	257,648	0	257,648
4	997015	Airplane Lease Payments	0	9,546	9,546	0	6,891	6,891	0	2,655	2,655
12	997016	Redemption Expense Amortization	0	31,118	31,118	0	20,996	20,996	0	10,122	10,122
4	997020	FAS87 Current Pension Accrual	0	186,451	186,451	0	134,590	134,590	0	51,861	51,861
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	10,658	0	10,658	10,658	0	10,658	0	0	0
12	997032	Interest Rate Swaps	0	9,751	9,751	0	6,579	6,579	0	3,172	3,172
4	997033	DSM Tariff Rider	606,993	0	606,993	554,271	0	554,271	52,722	0	52,722
12	997048	AFUDC	0	(25,957)	(25,957)	0	(17,513)	(17,513)	0	(8,444)	(8,444)
11	997049	Tax Depreciation	0	(2,244,593)	(2,244,593)	0	(1,525,762)	(1,525,762)	0	(718,831)	(718,831)
1	997055	Deferred Gas Exchange	0	(500,000)	(500,000)	0	(351,350)	(351,350)	0	(148,650)	(148,650)
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	(48,964)	0	(48,964)	(48,964)	0	(48,964)	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	122,780	122,780	0	83,460	83,460	0	39,320	39,320
4	997081	Deferred Compensation	0	(35,787)	(35,787)	0	(25,833)	(25,833)	0	(9,954)	(9,954)
4	997082	Meal Disallowances	0	7,049	7,049	0	5,088	5,088	0	1,961	1,961
4	997083	Paid Time Off	0	38,442	38,442	0	27,749	27,749	0	10,693	10,693
2	997084	Customer Uncollectibles	0	16,225	16,225	0	10,772	10,772	0	5,453	5,453
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			2,881,596	(1,830,336)	1,051,260	2,218,518	(1,225,180)	993,338	663,078	(605,156)	57,922

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
G-ALL	2	Number of Customers	100.000%	66.391%	33.609%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	69.950%	30.050%
G-ALL	11	Book Depreciation	100.000%	67.975%	32.025%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.471%	32.529%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS	
For Month Ended February 28, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	432,882	289,758	143,124
99	410100	Deferred Federal Income Tax Exp	(652,792)	(544,163)	(108,629)
		SUBTOTAL	(219,910)	(254,405)	34,495
14	411100	Deferred Federal Income Tax Expense - Allocated	(6,608)	(4,423)	(2,185)
99	411100	Deferred Federal Income Tax Exp	17,137	17,137	0
		SUBTOTAL	10,529	12,714	(2,185)
		Total Deferred Federal Income Tax Expense	(209,381)	(241,691)	32,310

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	66.937%	33.063%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
For Month Ended February 28, 2014
Average of Monthly Averages Basis

Report ID: G-OTX-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	18,718	18,718	0	13,153	13,153	0	5,565	5,565
		TOTAL UNDERGROUND STORAGE TAX	0	18,718	18,718	0	13,153	13,153	0	5,565	5,565
		DISTRIBUTION									
99	408110	State Excise Tax	1,038,249	0	1,038,249	1,038,249	0	1,038,249	0	0	0
99	408120	Municipal Occupation & License Tax	1,182,747	0	1,182,747	977,807	0	977,807	204,940	0	204,940
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	313,988	0	313,988	201,991	0	201,991	111,997	0	111,997
99	409100	State Income Tax	67,121	0	67,121	0	0	0	67,121	0	67,121
		TOTAL DISTRIBUTION TAX	2,602,105	0	2,602,105	2,218,047	0	2,218,047	384,058	0	384,058
		TOTAL TAXES OTHER THAN FIT	2,602,105	18,718	2,620,823	2,218,047	13,153	2,231,200	384,058	5,565	389,623

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
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RESULTS OF OPERATIONS	Report ID: G-PLT-1A
GAS UTILITY PLANT	
For Month Ended February 28, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,146,018	1,088,618	2,234,636	964,981	785,819	1,750,800	181,037	302,799	483,836
4	3031XX	Misc Intangible IT Plant (3031XX)	11,459	12,952,482	12,963,941	0	9,349,749	9,349,749	11,459	3,602,733	3,614,192
		TOTAL INTANGIBLE PLANT	1,157,477	14,041,100	15,198,577	964,981	10,135,568	11,100,549	192,496	3,905,532	4,098,028
		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	1,510,955	1,510,955	0	1,061,748	1,061,748	0	449,207	449,207
1	352XXX	Wells	0	18,451,130	18,451,130	0	12,965,609	12,965,609	0	5,485,521	5,485,521
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	11,638,180	11,638,180	0	8,178,149	8,178,149	0	3,460,031	3,460,031
1	355000	Measuring & Regulating Equipment	0	305,223	305,223	0	214,480	214,480	0	90,743	90,743
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,626,328	1,626,328	0	1,142,821	1,142,821	0	483,507	483,507
		TOTAL UNDERGROUND STORAGE PLANT	0	35,446,811	35,446,811	0	24,908,474	24,908,474	0	10,538,337	10,538,337
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	89,013	0	89,013	64,343	0	64,343	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	852,417	21,450	873,867	584,391	15,004	599,395	268,026	6,446	274,472
6	376000	Mains	250,492,277	2,512,521	253,004,798	164,907,365	1,757,508	166,664,873	85,584,912	755,013	86,339,925
6	378000	Measuring & Reg Station Equip-General	5,323,851	57,440	5,381,291	3,232,864	40,179	3,273,043	2,090,987	17,261	2,108,248
6	379000	Measuring & Reg Station Equip-City Gate	6,043,281	0	6,043,281	1,883,260	0	1,883,260	4,160,021	0	4,160,021
6	380000	Services	163,242,409	0	163,242,409	111,370,291	0	111,370,291	51,872,118	0	51,872,118
6	381000	Meters	65,725,193	0	65,725,193	43,606,142	0	43,606,142	22,119,051	0	22,119,051
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	3,038,319	0	3,038,319	2,405,333	0	2,405,333	632,986	0	632,986
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	494,976,753	2,591,411	497,568,164	328,160,847	1,812,691	329,973,538	166,815,906	778,720	167,594,626

RESULTS OF OPERATIONS	Report ID: G-PLT-1A
GAS UTILITY PLANT	
For Month Ended February 28, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		GENERAL PLANT									
4	389XXX	Land & Land Rights	671,090	844,463	1,515,553	577,703	609,576	1,187,279	93,387	234,887	328,274
4	390XXX	Structures & Improvements	4,862,178	17,251,537	22,113,715	3,661,276	12,453,022	16,114,298	1,200,902	4,798,515	5,999,417
4	391XXX	Office Furniture & Equipment	2,979	9,776,014	9,778,993	0	7,056,816	7,056,816	2,979	2,719,198	2,722,177
4	392XXX	Transportation Equipment	8,084,434	1,919,081	10,003,515	6,251,016	1,385,289	7,636,305	1,833,418	533,792	2,367,210
4	393000	Stores Equipment	152,556	482,016	634,572	114,607	347,943	462,550	37,949	134,073	172,022
4	394000	Tools, Shop & Garage Equipment	2,480,238	3,167,960	5,648,198	2,059,174	2,286,792	4,345,966	421,064	881,168	1,302,232
4	395000	Laboratory Equipment	62,831	228,660	291,491	47,386	165,058	212,444	15,445	63,602	79,047
4	396XXX	Power Operated Equipment	3,959,980	1,084,601	5,044,581	2,894,768	782,919	3,677,687	1,065,212	301,682	1,366,894
4	397XXX	Communications Equipment	2,020,378	7,045,227	9,065,605	695,945	5,085,597	5,781,542	1,324,433	1,959,630	3,284,063
4	398000	Miscellaneous Equipment	1,065	90,642	91,707	1,065	65,430	66,495	0	25,212	25,212
		TOTAL GENERAL PLANT	22,297,729	41,890,201	64,187,930	16,302,940	30,238,442	46,541,382	5,994,789	11,651,759	17,646,548
		TOTAL PLANT IN SERVICE	518,431,959	93,969,523	612,401,482	345,428,768	67,095,175	412,523,943	173,003,191	26,874,348	199,877,539
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,989,923)	(12,989,923)	0	(9,128,019)	(9,128,019)	0	(3,861,904)	(3,861,904)
G-ADEP		Distribution Plant	(167,587,684)	(1,513,904)	(169,101,588)	(111,525,166)	(1,058,976)	(112,584,142)	(56,062,518)	(454,928)	(56,517,446)
G-ADEP		General Plant	(5,936,734)	(11,418,832)	(17,355,566)	(3,683,788)	(8,242,683)	(11,926,471)	(2,252,946)	(3,176,149)	(5,429,095)
		TOTAL ACCUMULATED DEPRECIATION	(173,524,418)	(25,922,659)	(199,447,077)	(115,208,954)	(18,429,678)	(133,638,632)	(58,315,464)	(7,492,981)	(65,808,445)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(142,670)	(72,095)	(214,765)	(95,134)	(52,042)	(147,176)	(47,536)	(20,053)	(67,589)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(5,312,241)	(5,312,241)	0	(3,834,641)	(3,834,641)	0	(1,477,600)	(1,477,600)
G-AAMT		Underground Storage	0	(239,660)	(239,660)	0	(168,409)	(168,409)	0	(71,251)	(71,251)
G-AAMT		General Plant - 390200, 396200	(4,612)	(37,951)	(42,563)	(3,643)	(27,395)	(31,038)	(969)	(10,556)	(11,525)
		TOTAL ACCUMULATED AMORTIZATION	(147,282)	(5,661,947)	(5,809,229)	(98,777)	(4,082,487)	(4,181,264)	(48,505)	(1,579,460)	(1,627,965)
		TOTAL ACCUMULATED DEPR/AMORT	(173,671,700)	(31,584,606)	(205,256,306)	(115,307,731)	(22,512,165)	(137,819,896)	(58,363,969)	(9,072,441)	(67,436,410)
		NET GAS UTILITY PLANT before DFIT	344,760,259	62,384,917	407,145,176	230,121,037	44,583,010	274,704,047	114,639,222	17,801,907	132,441,129
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(66,455,470)	(66,455,470)	0	(44,838,170)	(44,838,170)	0	(21,617,300)	(21,617,300)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(9,074,037)	(9,074,037)	0	(6,530,251)	(6,530,251)	0	(2,543,786)	(2,543,786)
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	(1,119,854)	(1,119,854)	0	(755,577)	(755,577)	0	(364,277)	(364,277)
		TOTAL ACCUMULATED DFIT	0	(76,757,667)	(76,757,667)	0	(52,202,179)	(52,202,179)	0	(24,555,488)	(24,555,488)

RESULTS OF OPERATIONS	Report ID: G-PLT-1A
GAS UTILITY PLANT	
For Month Ended February 28, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		NET GAS UTILITY PLANT	344,760,259	(14,372,750)	330,387,509	230,121,037	(7,619,169)	222,501,868	114,639,222	(6,753,581)	107,885,641

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%	69.950%	30.050%
G-ALL	12	Net Gas Plant (before DFTT) - AMA	100.000%	67.471%	32.529%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	344,760,259	(14,372,750)	330,387,509	230,121,037	(7,619,169)	222,501,868	114,639,222	(6,753,581)	107,885,641
		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	5,038,506	5,038,506	0	3,540,558	3,540,558	0	1,497,948	1,497,948
4	252000	Customer Advances	(77,864)	(234)	(78,098)	(11,804)	(169)	(11,973)	(66,060)	(65)	(66,125)
99	235199	Customer Deposits	(391,900)	0	(391,900)	(391,900)	0	(391,900)	0	0	0
C-WKC		Working Capital	0	1,489,763	1,489,763	0	0	0	0	1,489,763	1,489,763
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(469,764)	12,259,099	11,789,335	(403,704)	7,567,608	7,163,904	(66,060)	4,691,491	4,625,431
		NET RATE BASE	344,290,495	(2,113,651)	342,176,844	229,717,333	(51,561)	229,665,772	114,573,162	(2,062,090)	112,511,072

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-1A
For Month Ended February 28, 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)	643,314	643,314											
Hydro (ED-AN)	681,813	681,813											
Other (ED-AN)	778,148	778,148											
Total Electric Production	2,103,275	2,103,275											
Electric Transmission													
ED-AN	860,924	860,924											
Total Electric Transmission	860,924	860,924											
Electric Distribution													
ED-ID	1,187,545	1,187,545											
ED-WA	1,929,254	1,929,254											
Total Electric Distribution	3,116,799	3,116,799											
Gas Underground Storage													
1 GD-AN	46,280		46,280			46,280			32,521	32,521		13,759	13,759
GD-OR	9,506			9,506									
Total Gas Underground Storage	55,786		46,280	9,506		46,280			32,521	32,521		13,759	13,759
Gas Distribution													
6 GD-AN	5,208		5,208						3,643	3,643		1,565	1,565
GD-ID	343,633		343,633		343,633	343,633					343,633		343,633
GD-WA	689,767		689,767		689,767	689,767		689,767		689,767			
GD-OR	347,633			347,633									
Total Gas Distribution	1,386,241		1,038,608	347,633	1,033,400	5,208	1,038,608	689,767	3,643	693,410	343,633	1,565	345,198
General Plant													
ED-AN	214,472	214,472											
ED-ID	11,915	11,915											
ED-WA	79,899	79,899											
7,4 CD-AA	1,147,499	818,052	227,457	101,990		227,457	227,457		164,190	164,190		63,267	63,267
9,4 CD-AN	60,557	47,622	12,935			12,935	12,935		9,337	9,337		3,598	3,598
9 CD-ID	21,919	17,237	4,682		4,682	4,682					4,682		4,682
9 CD-WA	13,966	10,983	2,983		2,983	2,983		2,983		2,983			
8,4 GD-AA	13,190		9,066	4,124		9,066	9,066		6,544	6,544		2,522	2,522
4 GD-AN	2,730		2,730			2,730	2,730		1,971	1,971		759	759
GD-ID	3,865		3,865		3,865	3,865					3,865		3,865
GD-WA	17,998		17,998		17,998	17,998		17,998		17,998			
GD-OR	20,796			20,796									
Total General Plant	1,608,806	1,200,180	281,716	126,910	29,528	252,188	281,716	20,981	182,042	203,023	8,547	70,146	78,693
Total Depreciation Expense	9,131,831	7,281,178	1,366,604	484,049	1,062,928	303,676	1,366,604	710,748	218,206	928,954	352,180	85,470	437,650

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.290%		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	69.950%	30.050%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Month Ended February 28, 2014
 Average of Monthly Averages Basis

Report ID:
G-AMTX-1A

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	76,534	76,534												
Misc Intangible Plt (303000)	ED-AN	14,906	14,906												
Total Production/Transmission		91,440	91,440												
Distribution															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	237	237												
Total Distribution		2,250	2,250												
General Plant - 303000															
7,4	CD-AA	29,349	20,923	5,817	2,609		5,817	5,817		4,199	4,199		1,618	1,618	
9,4	CD-AN	811	638	173			173	173		125	125		48	48	
	GD-ID	338		338			338	338				338		338	
	GD-WA	1,984		1,984			1,984	1,984	1,984		1,984				
	GD-OR	648			648										
Total General Plant - 303000		33,130	21,561	8,312	3,257		2,322	5,990	8,312	1,984	4,324	6,308	338	1,666	2,004
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	873,314	622,586	173,108	77,620			173,108	173,108		124,958	124,958		48,150	48,150
9,4	CD-AN	849	668	181				181	181		131	131		50	50
9,4	CD-ID	894	703	191			191	191	191				191		191
	ED-AN	15,844	15,844												
	ED-ID	396	396												
	ED-WA	54,174	54,174												
8,4	GD-AA	36,795		25,290	11,505		25,290	25,290		18,256	18,256		7,034	7,034	
4	GD-AN	(374)		(374)			(374)	(374)		(270)	(270)		(104)	(104)	
	GD-OR	21			21										
Total Miscellaneous IT Intangible Plant - 3031XX		981,913	694,371	198,398	89,146		191	198,205	198,396		143,075	143,075	191	55,130	55,321
Gas Underground Storage															
1	GD-AN	19		19				19	19		13	13		6	6
Total Gas Underground Storage		19		19				19	19		13	13		6	6
General Plant - 390200, 396200															
7,4	CD-AA	2,405	1,714	477	214		477	477		344	344		133	133	
4	ED-AN	802	802												
	GD-OR	262			262										
Total General Plant - 390200, 396200		3,469	2,516	477	476		477	477	477	344	344		133	133	
Total Amortization Expense		1,112,221	812,138	207,204	92,879		2,513	204,691	207,204	1,984	147,756	149,740	529	56,935	57,484

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-1A
For Month Ended February 28, 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)	(284,995,969)	(284,995,969)											
	Hydro (ED-AN)	(124,221,398)	(124,221,398)											
	Other (ED-AN)	(86,017,752)	(86,017,752)											
Total Electric Production		(495,235,119)	(495,235,119)											
Electric Transmission														
	ED-AN	(192,065,655)	(192,065,655)											
Total Electric Transmission		(192,065,655)	(192,065,655)											
Electric Distribution														
	ED-ID	(154,743,735)	(154,743,735)											
	ED-WA	(246,926,419)	(246,926,419)											
Total Electric Distribution		(401,670,154)	(401,670,154)											
Gas Underground Storage														
1	GD-AN	(12,989,923)	(12,989,923)		(12,989,923)	(12,989,923)		(9,128,019)	(9,128,019)		(3,861,904)	(3,861,904)		
	GD-OR	(529,093)		(529,093)										
Total Gas Underground Storage		(13,519,016)	(12,989,923)	(529,093)	(12,989,923)	(12,989,923)		(9,128,019)	(9,128,019)		(3,861,904)	(3,861,904)		
Gas Distribution														
6	GD-AN	(1,513,904)	(1,513,904)			(1,513,904)		(1,058,976)	(1,058,976)		(454,928)	(454,928)		
	GD-ID	(56,062,518)	(56,062,518)		(56,062,518)	(56,062,518)				(56,062,518)		(56,062,518)		
	GD-WA	(111,525,166)	(111,525,166)		(111,525,166)	(111,525,166)	(111,525,166)			(111,525,166)				
	GD-OR	(89,874,586)		(89,874,586)										
Total Gas Distribution		(258,976,174)	(169,101,588)	(89,874,586)	(167,587,684)	(1,513,904)	(169,101,588)	(111,525,166)	(1,058,976)	(112,584,142)	(56,062,518)	(454,928)	(56,517,446)	
General Plant														
	ED-AN	(37,031,377)	(37,031,377)											
	ED-ID	(6,074,907)	(6,074,907)											
	ED-WA	(12,823,591)	(12,823,591)											
7,4	CD-AA	(32,854,364)	(23,421,876)	(6,512,392)	(2,920,096)	(6,512,392)		(4,700,970)	(4,700,970)		(1,811,422)	(1,811,422)		
9,4	CD-AN	(11,047,017)	(8,687,485)	(2,359,532)		(2,359,532)		(1,703,228)	(1,703,228)		(656,304)	(656,304)		
9	CD-ID	(4,795,379)	(3,771,134)	(1,024,245)		(1,024,245)				(1,024,245)		(1,024,245)		
9	CD-WA	(2,356,733)	(1,853,358)	(503,375)		(503,375)		(503,375)		(503,375)				
8,4	GD-AA	(1,494,752)		(1,027,373)	(467,379)	(1,027,373)		(741,609)	(741,609)		(285,764)	(285,764)		
4	GD-AN	(1,519,535)		(1,519,535)		(1,519,535)		(1,096,876)	(1,096,876)		(422,659)	(422,659)		
	GD-ID	(1,228,701)		(1,228,701)		(1,228,701)				(1,228,701)		(1,228,701)		
	GD-WA	(3,180,413)		(3,180,413)		(3,180,413)		(3,180,413)		(3,180,413)				
	GD-OR	(3,916,204)		(3,916,204)										
Total General Plant		(118,322,973)	(93,663,728)	(17,355,566)	(7,303,879)	(5,936,734)	(11,418,832)	(17,355,566)	(3,683,788)	(8,242,683)	(11,926,471)	(2,252,946)	(3,176,149)	(5,429,095)
Total Accumulated Depreciation		(1,479,789,091)	(1,182,634,656)	(199,447,077)	(97,707,358)	(173,524,418)	(25,922,659)	(199,447,077)	(115,208,954)	(18,429,678)	(133,638,632)	(58,315,464)	(7,492,981)	(85,808,445)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.290%		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	69.950%	30.050%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-1A
For Month Ended February 28, 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	(7,500,953)	(7,500,953)													
Misc Intangible Plt (303000)	ED-AN	(719,330)	(719,330)													
Total Production/Transmission		(8,220,283)	(8,220,283)													
Distribution																
Franchises (302000)	ED-WA	(99,949)	(99,949)													
Misc Intangible Plt (303000)	ED-WA	(25,543)	(25,543)													
Total Distribution		(125,492)	(125,492)													
General Plant - 303000																
7,4	CD-AA	(300,065)	(213,916)	(59,479)	(26,670)		(59,479)	(59,479)		(42,935)	(42,935)		(16,544)	(16,544)		
9,4	CD-AN	(59,068)	(46,452)	(12,616)			(12,616)	(12,616)		(9,107)	(9,107)		(3,509)	(3,509)		
	GD-ID	(47,536)		(47,536)		(47,536)	(47,536)	(47,536)				(47,536)		(47,536)		
	GD-WA	(95,134)		(95,134)			(95,134)	(95,134)	(95,134)							
	GD-OR	(57,440)			(57,440)											
Total General Plant - 303000		(559,243)	(260,368)	(214,765)	(84,110)		(142,670)	(72,095)	(214,765)		(95,134)	(52,042)	(147,176)	(47,536)	(20,053)	(67,589)
Miscellaneous IT Intangible Plant - 3031XX																
7,4	CD-AA	(22,297,228)	(15,895,693)	(4,419,757)	(1,981,778)		(4,419,757)	(4,419,757)		(3,190,401)	(3,190,401)		(1,229,356)	(1,229,356)		
9,4	CD-AN	(7,612)	(5,986)	(1,626)			(1,626)	(1,626)		(1,174)	(1,174)		(452)	(452)		
9	CD-ID	(8,941)	(7,031)	(1,910)		(1,910)	(1,910)	(1,910)				(1,910)		(1,910)		
	ED-AN	(480,084)	(480,084)													
	ED-ID	(9,086)	(9,086)													
	ED-WA	(999,358)	(999,358)													
8,4	GD-AA	(1,281,889)		(881,068)	(400,821)		(881,068)	(881,068)		(635,999)	(635,999)		(245,069)	(245,069)		
4	GD-AN	(9,790)		(9,790)			(9,790)	(9,790)		(7,067)	(7,067)		(2,723)	(2,723)		
	GD-OR	(1,015)			(1,015)											
Total Miscellaneous IT Intangible Plant - 3031XX		(25,095,003)	(17,397,238)	(5,314,151)	(2,383,614)		(5,312,241)	(5,314,151)		(3,834,641)	(3,834,641)		(1,477,800)	(1,479,510)		
Gas Underground Storage																
1	GD-AN	(239,660)		(239,660)			(239,660)	(239,660)		(168,409)	(168,409)		(71,251)	(71,251)		
Total Gas Underground Storage		(239,660)		(239,660)			(239,660)	(239,660)		(168,409)	(168,409)		(71,251)	(71,251)		
General Plant - 390200, 396200																
7,4	CD-AA	(191,457)	(136,489)	(37,951)	(17,017)		(37,951)	(37,951)		(27,395)	(27,395)		(10,556)	(10,556)		
9	CD-ID	(4,537)	(3,568)	(969)			(969)	(969)				(969)		(969)		
9	CD-WA	(8,332)	(6,552)	(1,780)			(1,780)	(1,780)	(1,780)							
4	ED-AN	(55,376)	(55,376)													
	ED-WA	(110,678)	(110,678)													
	GD-WA	(1,863)		(1,863)		(1,863)	(1,863)	(1,863)	(1,863)							
	GD-OR	(47,526)			(47,526)											
Total General Plant - 390200, 396200		(419,769)	(312,663)	(42,563)	(64,543)		(4,612)	(37,951)	(42,563)		(3,643)	(27,395)	(31,038)	(969)	(10,556)	(11,525)
Total Accumulated Amortization		(34,659,450)	(26,316,044)	(5,811,139)	(2,532,267)		(147,282)	(5,661,947)	(5,811,139)		(98,777)	(4,082,487)	(4,181,264)	(48,505)	(1,579,460)	(1,629,875)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South
7 Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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-1A
For Month Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	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	3,939,109	0	0	2,808,191	2,808,191	0	0	780,810	780,810	0	350,108	350,108
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	6,725,130	383,783	706,117	3,065,327	4,155,227	577,703	93,387	844,463	1,515,553	704,242	350,108	1,054,350
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,782,295	931,298	2,134,373	3,716,624	6,782,295	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	3,602,535	0	0	0	0	0	0	0	0	3,602,535	0	3,602,535
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	77,141,790	0	0	54,994,382	54,994,382	0	0	15,291,046	15,291,046	0	6,856,362	6,856,362
9		CD-WA / ID / AN	21,746,817	5,462,081	4,421,563	7,218,270	17,101,914	1,483,509	1,200,902	1,960,492	4,644,903	0	0	0
		TOTAL ACCOUNT	111,451,204	6,393,379	6,555,936	65,929,276	78,878,591	3,661,276	1,200,902	17,251,538	22,113,716	3,602,535	6,856,362	10,458,897
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,410,879	2,861,808	14,649	5,534,422	8,410,879	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	470,176	0	0	0	0	0	0	323,161	323,161	0	147,015	147,015
7		CD-AA	47,555,634	0	0	33,902,411	33,902,411	0	0	9,426,478	9,426,478	0	4,226,745	4,226,745
9		CD-WA / ID / AN	106,301	0	10,969	72,627	83,596	0	2,979	19,726	22,705	0	0	0
		TOTAL ACCOUNT	56,549,640	2,861,808	25,618	39,509,460	42,396,886	0	2,979	9,776,015	9,778,994	0	4,373,760	4,373,760
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	23,637,565	11,730,257	3,757,828	8,149,480	23,637,565	0	0	0	0	0	0	0
99		GD-WA / ID / AN	8,814,084	0	0	0	0	5,844,200	1,624,265	1,345,619	8,814,084	0	0	0
99		GD-OR / AS	2,891,035	0	0	0	0	0	0	0	0	2,891,035	0	2,891,035
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,796	0	0	377,692	377,692	0	0	105,016	105,016	0	47,088	47,088
9		CD-WA / ID / AN	5,077,085	1,497,842	770,073	1,724,755	3,992,670	406,816	209,153	468,446	1,084,415	0	0	0
		TOTAL ACCOUNT	40,949,565	13,228,099	4,527,901	10,251,927	28,007,927	6,251,016	1,833,418	1,919,081	10,003,515	2,891,035	47,088	2,938,123

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	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	2,576,435	111,692	139,723	1,774,719	2,026,134	30,336	37,949	482,016	550,301	0	0	0
		TOTAL ACCOUNT	3,113,262	122,431	154,468	2,144,564	2,421,463	114,607	37,949	482,016	634,572	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,022,681	1,018,114	315,599	1,688,968	3,022,681	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,845,661	0	0	0	0	2,048,125	414,350	383,186	2,845,661	0	0	0
99		GD-OR / AS	872,256	0	0	0	0	0	0	0	0	872,256	0	872,256
8		GD-AA	1,382,270	0	0	0	0	0	0	950,062	950,062	0	432,208	432,208
7		CD-AA	8,977,045	0	0	6,399,735	6,399,735	0	0	1,779,430	1,779,430	0	797,880	797,880
9		CD-WA / ID / AN	341,993	40,681	24,723	203,543	268,947	11,049	6,715	55,282	73,046	0	0	0
		TOTAL ACCOUNT	17,441,906	1,058,795	340,322	8,292,246	9,691,363	2,059,174	421,065	3,167,960	5,648,199	872,256	1,230,088	2,102,344
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	715,721	146,649	58,744	510,328	715,721	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	82,554	0	0	0	0	0	0	56,741	56,741	0	25,813	25,813
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	1,539,072	151,809	60,391	841,545	1,053,745	47,387	15,444	228,660	291,491	136,412	57,424	193,836

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,225,760	18,153,307	10,669,041	10,403,412	39,225,760	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,609,983	0	0	0	0	2,824,958	954,531	830,494	4,609,983	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	43,834	
7		CD-AA	554,036	0	0	394,972	394,972	0	0	109,821	109,821	0	49,243	
9		CD-WA / ID / AN	1,520,558	257,028	407,513	531,241	1,195,782	69,809	110,681	144,286	324,776	0	0	
		TOTAL ACCOUNT	45,954,171	18,410,335	11,076,554	11,329,625	40,816,514	2,894,767	1,065,212	1,084,601	5,044,580	43,834	49,243	93,077
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	53,040,202	9,428,719	2,960,808	40,650,675	53,040,202	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,139,972	0	0	0	0	587,919	458,634	93,419	1,139,972	0	0	
99		GD-OR / AS	991,296	0	0	0	0	0	0	0	0	991,296	0	
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	
7		CD-AA	22,032,176	0	0	15,706,738	15,706,738	0	0	4,367,218	4,367,218	0	1,958,220	
9		CD-WA / ID / AN	13,464,829	397,739	3,187,754	7,003,384	10,588,877	108,026	865,798	1,902,128	2,875,952	0	0	
		TOTAL ACCOUNT	91,661,407	9,826,458	6,148,562	63,360,797	79,335,817	695,945	1,324,432	7,045,227	9,065,604	991,296	2,268,690	3,259,986
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	58,161	0	2,299	55,862	58,161	0	0	0	0	0	0	
99		GD-WA / ID / AN	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	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	2,367	
7		CD-AA	451,905	0	0	322,163	322,163	0	0	89,577	89,577	0	40,165	
9		CD-WA / ID / AN	9,978	3,921	0	3,926	7,847	1,065	0	1,066	2,131	0	0	
		TOTAL ACCOUNT	522,411	3,921	2,299	381,951	388,171	1,065	0	90,643	91,708	2,367	40,165	42,532
		TOTAL GENERAL PLANT	375,907,768	52,440,818	29,598,168	205,106,718	287,145,704	16,302,940	5,994,788	41,890,204	64,187,932	9,301,204	15,272,928	24,574,132

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-1A
For Month Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	7,064,597	153,179	0	6,911,418	7,064,597	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	5,282,866	0	0	3,766,155	3,766,155	0	0	1,047,170	1,047,170	0	469,541	
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	
		TOTAL ACCOUNT	14,097,665	153,179	0	10,830,182	10,983,361	964,981	181,037	1,088,619	2,234,637	410,126	469,541	879,667
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	4,343,024	3,254,381	23,524	1,065,119	4,343,024	0	0	0	0	0	0	
99		GD-WA / ID / AN	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	
8		GD-AA	2,176,401	0	0	0	0	0	0	1,495,884	1,495,884	0	680,517	
7		CD-AA	53,370,438	0	0	38,047,785	38,047,785	0	0	10,579,088	10,579,088	0	4,743,565	
9		CD-WA / ID / AN	104,536	0	42,189	40,019	82,208	0	11,459	10,869	22,328	0	0	
		TOTAL ACCOUNT	59,994,399	3,254,381	65,713	39,152,923	42,473,017	0	11,459	12,085,841	12,097,300	0	5,424,082	5,424,082
	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	
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,313,960	0	0	3,075,422	3,075,422	0	0	855,113	855,113	0	383,425	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,339,105	0	0	3,087,810	3,087,810	0	0	866,639	866,639	1,231	383,425	384,656
		TOTAL	78,431,169	3,407,560	65,713	53,070,915	56,544,188	964,981	192,496	14,041,099	15,198,576	411,357	6,277,048	6,688,405

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: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended February 28, 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	(43,654,016)	(31,120,948)	(8,653,099)	(3,879,969)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,970,776)	(1,549,838)	(420,938)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
Total			(46,171,187)	(33,060,311)	(9,182,343)	(3,928,533)

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-1A
For Month Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		832,612	832,612		832,612	832,612		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		233,212	233,212		233,212	233,212		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,752,041	6,752,041		5,448,407	5,448,407		1,303,634	1,303,634
1	154300	PLANT MATERIALS & OPER SUP-CS2		239,577	239,577		193,321	193,321		46,256	46,256
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		725,991	725,991		585,822	585,822		140,169	140,169
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(1,476)	(1,476)		(1,191)	(1,191)		(285)	(285)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(57)	(57)		(46)	(46)		(11)	(11)
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	30,897,568		30,897,568	30,897,568		30,897,568	0		0
TOTAL			30,897,568	8,781,900	39,679,468	30,897,568	7,292,137	38,189,705	0	1,489,763	1,489,763

ALLOCATION RATIOS: