

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended March 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	4,000,377	2,306,167	1,694,210
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	4,000,377	2,306,167	1,694,210
G-APL	Gas Net Adjusted Rate Base	338,739,500	227,374,646	111,364,854
	RATE OF RETURN	1.181%	1.014%	1.521%

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 Month Ended March 31, 2014
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

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	3-01-2014 thru 03-31-2014	228,763 100.000%	151,891 66.397%	76,872 33.603%	
3	G-OPS	Direct Distribution Operating Expense Percent	3-01-2014 thru 03-31-2014	771,828 100.000%	517,592 67.061%	254,236 32.939%	
	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		400.000%	288.741%	111.259%	
		Percent		100.000%	72.185%	27.815%	
6	Input	Actual Therms Purchased Percent	3-01-2014 thru 03-31-2014	30,359,286 100.000%	20,756,644 68.370%	9,602,642 31.630%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas

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

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Input	Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		9,851,125	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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8	Total Percentages Average (GD AA)		400.000%	0.000%	274.929%	125.071%
			100.000%	0.000%	68.732%	31.268%
	Input		Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor	01-01-2013 thru 12-31-2013				
	Direct O & M Accts 580 - 894		64,480,390	58,058,286	6,422,104	0
	Direct O & M Accts 901 - 935		33,796,280	26,569,475	7,226,805	0
	Adjustments		0	0	0	0
	Total		98,276,670	84,627,761	13,648,909	0
	Percentage		100.000%	86.112%	13.888%	0.000%
	Direct Labor Accts 580 - 894		63,088,156	51,352,909	11,735,247	0
	Direct Labor Accts 901 - 935		3,849,086	3,408,229	440,857	0
	Total		66,937,242	54,761,138	12,176,104	0
	Percentage		100.000%	81.810%	18.190%	0.000%
	Number of Customers at Percentage		594,738 100.000%	366,305 61.591%	228,433 38.409%	0 0.000%
	Net Direct Plant Percentage		2,443,285,624 100.000%	2,078,050,262 85.051%	365,235,362 14.949%	0 0.000%
9	Total Percentages Average (CD AN/ID/WA)		400.000%	314.564%	85.436%	0.000%
			100.000%	78.641%	21.359%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2013 thru 12-31-2013	Total 100.000%	Electric 0.000%	Gas North 80.700%	Oregon Gas 19.300%
10	Actual Annual Throughput Percent	01-01-2013 thru 12-31-2013	System 250,528,153 100.000%	Washington 173,901,125 69.414%	Idaho 76,627,028 30.586%	
11	Book Depreciation Percent	3-01-2014 thru 03-31-2014	1,372,877 100.000%	933,485 67.995%	439,392 32.005%	
12	Net Gas Plant (before DFIT) - AMA Percent	02-01-2014 thru 03-31-2014	408,207,178 100.000%	275,614,149 67.518%	132,593,029 32.482%	
13	G-PLT Net Gas General Plant - AMA Percent	02-01-2014 thru 03-31-2014	47,235,021 100.000%	34,895,757 73.877%	12,339,264 26.123%	

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14	Net Allocated Schedule M's - AMA Percent	3-01-2014 thru 03-31-2014	-1,357,801	-898,412	-459,389
			100.000%	66.167%	33.833%
99	Input Not Allocated		0.000%	0.000%	0.000%

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For Month Ended March 31, 2014			
Average of Monthly Averages Basis			

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	21,703,836	0	21,703,836	14,887,293	0	14,887,293	6,816,543	0	6,816,543
99	4812XX	Commercial - Firm & Interruptible	11,164,622	0	11,164,622	7,825,522	0	7,825,522	3,339,100	0	3,339,100
99	4813XX	Industrial-Firm	396,433	0	396,433	226,146	0	226,146	170,287	0	170,287
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	51,143	0	51,143	45,154	0	45,154	5,989	0	5,989
99	499XXX	Unbilled Revenue	(5,990,770)	0	(5,990,770)	(4,296,129)	0	(4,296,129)	(1,694,641)	0	(1,694,641)
TOTAL SALES TO ULTIMATE CUSTOMERS			27,325,264	0	27,325,264	18,687,986	0	18,687,986	8,637,278	0	8,637,278
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	7,318,256	0	7,318,256	5,003,492	0	5,003,492	2,314,764	0	2,314,764
4	488000	Miscellaneous Service Revenues	1,463	0	1,463	655	0	655	808	0	808
99	489300	Transportation For Others	437,840	0	437,840	399,504	0	399,504	38,336	0	38,336
99	493000	Rent from Gas Property	198	0	198	198	0	198	0	0	0
4	495000	Other Gas Revenues	504,340	28,512	532,852	346,190	20,581	366,771	158,150	7,931	166,081
99	496100	Provision for Rate Refund	(317)	0	(317)	0	0	0	(317)	0	(317)
TOTAL OTHER OPERATING REVENUES			8,261,780	28,512	8,290,292	5,750,039	20,581	5,770,620	2,511,741	7,931	2,519,672
TOTAL GAS REVENUES			35,587,044	28,512	35,615,556	24,438,025	20,581	24,458,606	11,149,019	7,931	11,156,950
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	20,216,659	0	20,216,659	13,917,611	0	13,917,611	6,299,048	0	6,299,048
99	808XXX	Net Natural Gas Storage Transactions	1,576,118	0	1,576,118	1,077,592	0	1,077,592	498,526	0	498,526
99	811000	Gas Used for Products Extraction	(81,041)	0	(81,041)	(55,408)	0	(55,408)	(25,633)	0	(25,633)
10	813000	Other Gas Expenses	0	103,660	103,660	0	71,955	71,955	0	31,705	31,705
99	813010	Gas Technology Institute (GTI) Expenses	12,547	0	12,547	8,837	0	8,837	3,710	0	3,710
TOTAL PRODUCTION EXPENSES			21,724,283	103,660	21,827,943	14,948,632	71,955	15,020,587	6,775,651	31,705	6,807,356
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	(160)	(160)	0	(112)	(112)	0	(48)	(48)
1	824000	Other Expenses	0	42,343	42,343	0	29,754	29,754	0	12,589	12,589
1	837000	Other Equipment	0	45,972	45,972	0	32,305	32,305	0	13,667	13,667
TOTAL UNDERGROUND STORAGE OPER EXP			0	88,155	88,155	0	61,947	61,947	0	26,208	26,208
G-DEPX		Depreciation Expense-Underground Storage	0	46,339	46,339	0	32,562	32,562	0	13,777	13,777
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 T			0	65,076	65,076	0	45,728	45,728	0	19,348	19,348
TOTAL UNDERGROUND STORAGE EXPENSES			0	153,231	153,231	0	107,675	107,675	0	45,556	45,556

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For Month Ended March 31, 2014	
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AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	30,980	89,940	120,920	24,460	60,315	84,775	6,520	29,625	36,145
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	119,714	80,806	200,520	99,029	54,189	153,218	20,685	26,617	47,302
3	875000	Measuring & Reg Sta Exp-General	18,680	0	18,680	10,668	0	10,668	8,012	0	8,012
3	876000	Measuring & Reg Sta Exp-Industrial	39	0	39	39	0	39	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	20,642	(72)	20,570	6,849	(48)	6,801	13,793	(24)	13,769
3	878000	Meter & House Regulator Expenses	(6,791)	0	(6,791)	(11,344)	0	(11,344)	4,553	0	4,553
3	879000	Customer Installation Expenses	141,255	6,473	147,728	89,396	4,341	93,737	51,859	2,132	53,991
3	880000	Other Expenses	140,062	58,659	198,721	76,697	39,337	116,034	63,365	19,322	82,687
3	881000	Rents	0	338	338	0	227	227	0	111	111
MAINTENANCE											
3	885000	Supervision & Engineering	17,183	0	17,183	13,414	0	13,414	3,769	0	3,769
3	887000	Mains	145,420	0	145,420	115,458	0	115,458	29,962	0	29,962
3	889000	Measuring & Reg Sta Exp-General	7,516	0	7,516	4,828	0	4,828	2,688	0	2,688
3	890000	Measuring & Reg Sta Exp-Industrial	22,547	0	22,547	16,357	0	16,357	6,190	0	6,190
3	891000	Measuring & Reg Sta Exp-City Gate	5,951	0	5,951	2,158	0	2,158	3,793	0	3,793
3	892000	Services	58,035	349	58,384	30,044	234	30,278	27,991	115	28,106
3	893000	Meters & House Regulators	50,595	46,991	97,586	39,539	31,513	71,052	11,056	15,478	26,534
3	894000	Other Equipment	0	18,027	18,027	0	12,089	12,089	0	5,938	5,938
TOTAL DISTRIBUTION OPERATING EXP			771,828	301,511	1,073,339	517,592	202,197	719,789	254,236	99,314	353,550
G-DEPX		Depreciation Expense-Distribution	1,036,069	5,208	1,041,277	691,830	3,561	695,391	344,239	1,647	345,886
G-OTX		Taxes Other Than FIT	2,316,636	0	2,316,636	1,982,527	0	1,982,527	334,109	0	334,109
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			3,352,705	5,208	3,357,913	2,674,357	3,561	2,677,918	678,348	1,647	679,995
TOTAL DISTRIBUTION EXPENSES			4,124,533	306,719	4,431,252	3,191,949	205,758	3,397,707	932,584	100,961	1,033,545
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	16,094	16,094	0	10,686	10,686	0	5,408	5,408
2	902000	Meter Reading Expenses	147,681	5,421	153,102	132,105	3,599	135,704	15,576	1,822	17,398
G-903	903XXX	Customer Records & Collection Expenses	81,540	342,342	423,882	59,092	227,305	286,397	22,448	115,037	137,485
2	904000	Uncollectible Accounts	0	143,000	143,000	0	94,948	94,948	0	48,052	48,052
2	905000	Misc Customer Accounts	0	5,518	5,518	0	3,664	3,664	0	1,854	1,854
TOTAL CUSTOMER ACCOUNTS EXPENSES			229,221	512,375	741,596	191,197	340,202	531,399	38,024	172,173	210,197
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	625,058	11,508	636,566	617,635	7,641	625,276	7,423	3,867	11,290
2	909000	Advertising	0	25,303	25,303	0	16,800	16,800	0	8,503	8,503

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AVISTA UTILITIES

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2	910000	Misc Customer Service & Info Exp	0	4,081	4,081	0	2,710	2,710	0	1,371	1,371
		TOTAL CUSTOMER SERVICE & INFO EXP	625,058	40,892	665,950	617,635	27,151	644,786	7,423	13,741	21,164

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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	9,880	549,402	559,282	6,466	396,586	403,052	3,414	152,816	156,230
4	921000	Office Supplies & Expenses	0	111,483	111,483	0	80,474	80,474	0	31,009	31,009
4	922000	Admin. Expenses Transferred - Credit	0	(1,602)	(1,602)	0	(1,156)	(1,156)	0	(446)	(446)
4	923000	Outside Services Employed	0	284,297	284,297	0	205,220	205,220	0	79,077	79,077
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	53,610	53,610	0	38,698	38,698	0	14,912	14,912
4	926XXX	Employee Pensions and Benefits	0	15,745	15,745	0	11,366	11,366	0	4,379	4,379
4	928000	Regulatory Commission Expenses	72,236	13,511	85,747	53,217	9,753	62,970	19,019	3,758	22,777
4	930000	Miscellaneous General Expenses	4,410	73,137	77,547	3,685	52,794	56,479	725	20,343	21,068
4	931000	Rents	707	9,335	10,042	707	6,738	7,445	0	2,597	2,597
4	935000	Maintenance of General Plant	47,120	169,650	216,770	37,239	122,462	159,701	9,881	47,188	57,069
TOTAL ADMIN & GEN OPERATING EXP			134,353	1,304,741	1,439,094	101,314	941,828	1,043,142	33,039	362,913	395,952
G-DEPX		Depreciation Expense-General Plant	29,778	255,484	285,262	21,111	184,421	205,532	8,667	71,063	79,730
G-AMTX		Amortization Expense - General Plant - 303000	2,342	7,073	9,415	2,004	5,106	7,110	338	1,967	2,305
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3C	191	199,952	200,143	0	144,336	144,336	191	55,616	55,807
G-AMTX		Amortization Expense-General Plant - 390200, 39621	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	1,950	0	1,950	1,950	0	1,950	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			34,261	462,986	497,247	25,065	334,207	359,272	9,196	128,779	137,975
TOTAL ADMIN & GENERAL EXPENSES			168,614	1,767,727	1,936,341	126,379	1,276,035	1,402,414	42,235	491,692	533,927
TOTAL EXPENSES BEFORE FIT			26,871,709	2,884,604	29,756,313	19,075,792	2,028,776	21,104,568	7,795,917	855,828	8,651,745
NET OPERATING INCOME (LOSS) BEFORE FIT					5,859,243			3,354,038			2,505,205
G-FIT		FEDERAL INCOME TAX			1,367,151			739,334			627,817
G-FIT		DEFERRED FEDERAL INCOME TAX			494,548			310,314			184,234

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For Month Ended March 31, 2014	
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AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(2,833)			(1,777)			(1,056)
		GAS NET OPERATING INCOME (LOSS)			4,000,377			2,306,167			1,694,210

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

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

G-ALL	1	System Contract Demand		100.000%			70.270%				29.730%
G-ALL	2	Number of Customers		100.000%			66.397%				33.603%
G-ALL	3	Direct Distribution Operating Expense		100.000%			67.061%				32.939%
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: G-804-1A
ALLOCATION OF PURCHASED GAS COSTS	
For Month Ended March 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	20,560,383	0	20,560,383	14,050,756	0	14,050,756	6,509,627	0	6,509,627
1	804001	Pipeline Demand Costs	2,375,600	0	2,375,600	1,669,334	0	1,669,334	706,266	0	706,266
1	804002	Transport Variable Charges	70,033	0	70,033	49,212	0	49,212	20,821	0	20,821
6	804010	Gas Costs - Fixed Hedge	(16,130)	0	(16,130)	(11,028)	0	(11,028)	(5,102)	0	(5,102)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	10,578	0	10,578	7,232	0	7,232	3,346	0	3,346
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	(2,230,962)	0	(2,230,962)	(1,525,309)	0	(1,525,309)	(705,653)	0	(705,653)
6	804700	Gas Costs - Offsystem Bookout	6,765	0	6,765	4,625	0	4,625	2,140	0	2,140
6	804711	Gas Costs - Offsystem Bookout Offset	(6,765)	0	(6,765)	(4,625)	0	(4,625)	(2,140)	0	(2,140)
6	804730	Gas Costs - Intracompany LDC Gas	279,928	0	279,928	191,387	0	191,387	88,541	0	88,541
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	86,879	0	86,879	85,493	0	85,493	1,386	0	1,386
99	805111	Amortize ID Holdback	(137,459)	0	(137,459)	0	0	0	(137,459)	0	(137,459)
99	805120	Gas Expense - Rate Deferrals	(782,191)	0	(782,191)	(599,466)	0	(599,466)	(182,725)	0	(182,725)
		TOTAL PURCHASED GAS COSTS	20,216,659	0	20,216,659	13,917,611	0	13,917,611	6,299,048	0	6,299,048

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	6	Actual Therms Purchased	100.000%	68.370%	31.630%
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 March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000 Customer Records & Collections	81,540	342,342	423,882	59,092	227,305	286,397	22,448	115,037	137,485
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		81,540	342,342	423,882	59,092	227,305	286,397	22,448	115,037	137,485

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.397%	33.603%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.518%	32.482%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	20,429	11,508	31,937	13,006	7,641	20,647	7,423	3,867	11,290
99	908600 Public Purpose Tariff Rider Expense Offset	781,546	0	781,546	781,546	0	781,546	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	(176,917)	0	(176,917)	(176,917)	0	(176,917)	0	0	0
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908		625,058	11,508	636,566	617,635	7,641	625,276	7,423	3,867	11,290

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.397%	33.603%
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 March 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.03%	54.03%
2	Cost of Debt		5.426%	5.493%
	Total Cost of Debt		2.932%	2.968%
	Total Weighted Cost		2.932%	2.968%
G-APL	Net Rate Base	338,739,500	227,374,646	111,364,854
	Interest Deduction for FIT Calculation	9,971,934	6,666,625	3,305,309
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-1A
FEDERAL INCOME TAXES--GAS	
For Month Ended March 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	35,615,556	24,458,606	11,156,950
G-OPS	Operating & Maintenance Expense	25,836,077	18,021,650	7,814,427
G-OPS	Book Deprec/Amort and Reg Amortizations	1,584,882	1,087,238	497,644
G-OTX	Taxes Other than FIT	2,335,354	1,995,680	339,674
	Net Operating Income Before FIT	5,859,243	3,354,038	2,505,205
G-INT	Less: Interest Expense	830,994	555,552	275,442
G-SCM	Schedule M Adjustments	(1,122,103)	(686,103)	(436,000)
	Taxable Net Operating Income	3,906,146	2,112,383	1,793,763
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	1,367,151	739,334	627,817
G-DTE	Deferred FIT	494,548	310,314	184,234
99	411400 Amortized Investment Tax Credit	(2,833)	(1,777)	(1,056)
	Total FIT/Deferred FIT & ITC	1,858,866	1,047,871	810,995
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
For Month Ended March 31, 2014
Average of Monthly Averages Basis

Report ID:
G-SCM-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,068,380	514,552	1,582,932	714,945	370,343	1,085,288	353,435	144,209	497,644
12	997001	Contributions In Aid of Construction	0	16,025	16,025	0	10,820	10,820	0	5,205	5,205
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	30,110	30,110	0	21,735	21,735	0	8,375	8,375
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(832,770)	0	(832,770)	(513,972)	0	(513,972)	(318,798)	0	(318,798)
4	997015	Airplane Lease Payments	0	9,590	9,590	0	6,923	6,923	0	2,667	2,667
12	997016	Redemption Expense Amortization	0	31,118	31,118	0	21,010	21,010	0	10,108	10,108
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	1,936	0	1,936	1,936	0	1,936	0	0	0
12	997032	Interest Rate Swaps	0	9,751	9,751	0	6,584	6,584	0	3,167	3,167
4	997033	DSM Tariff Rider	174,753	0	174,753	186,317	0	186,317	(11,564)	0	(11,564)
12	997048	AFUDC	0	(28,155)	(28,155)	0	(19,010)	(19,010)	0	(9,145)	(9,145)
11	997049	Tax Depreciation	0	(1,899,863)	(1,899,863)	0	(1,291,812)	(1,291,812)	0	(608,051)	(608,051)
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	(176,917)	0	(176,917)	(176,917)	0	(176,917)	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	122,978	122,978	0	83,619	83,619	0	39,359	39,359
4	997081	Deferred Compensation	0	84,764	84,764	0	61,187	61,187	0	23,577	23,577
4	997082	Meal Disallowances	0	9,192	9,192	0	6,635	6,635	0	2,557	2,557
4	997083	Paid Time Off	0	57,723	57,723	0	41,667	41,667	0	16,056	16,056
2	997084	Customer Uncollectibles	0	(2,038)	(2,038)	0	(1,353)	(1,353)	0	(685)	(685)
99	997098	Provision for Rate Refund	317	0	317	0	0	0	317	0	317
TOTAL SCHEDULE M ADJUSTMENTS			235,699	(1,357,802)	(1,122,103)	212,309	(898,412)	(686,103)	23,390	(459,390)	(436,000)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
G-ALL	2	Number of Customers	100.000%	66.397%	33.603%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	68.370%	31.630%
G-ALL	11	Book Depreciation	100.000%	67.995%	32.005%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.518%	32.482%
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 March 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho	
14	410100	Deferred Federal Income Tax Expense - Allocated	252,266	166,917	85,349
99	410100	Deferred Federal Income Tax Exp	229,518	114,002	115,516
		SUBTOTAL	481,784	280,919	200,865
14	411100	Deferred Federal Income Tax Expense - Allocated	(49,157)	(32,526)	(16,631)
99	411100	Deferred Federal Income Tax Exp	61,921	61,921	0
		SUBTOTAL	12,764	29,395	(16,631)
		Total Deferred Federal Income Tax Expense	494,548	310,314	184,234

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	66.167%	33.833%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		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	895,281	0	895,281	895,281	0	895,281	0	0	0
99	408120	Municipal Occupation & License Tax	1,079,783	0	1,079,783	885,255	0	885,255	194,528	0	194,528
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	27,584	0	27,584	0	0	0	27,584	0	27,584
		TOTAL DISTRIBUTION TAX	2,316,636	0	2,316,636	1,982,527	0	1,982,527	334,109	0	334,109
		TOTAL TAXES OTHER THAN FIT	2,316,636	18,718	2,335,354	1,982,527	13,153	1,995,680	334,109	5,565	339,674

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 March 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,158,855	1,283,589	2,442,444	977,818	926,559	1,904,377	181,037	357,030	538,067
4	3031XX	Misc Intangible IT Plant (3031XX)	11,459	13,167,748	13,179,207	0	9,505,139	9,505,139	11,459	3,662,609	3,674,068
		TOTAL INTANGIBLE PLANT	1,170,314	14,451,337	15,621,651	977,818	10,431,698	11,409,516	192,496	4,019,639	4,212,135
		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	1,513,024	1,513,024	0	1,063,202	1,063,202	0	449,822	449,822
1	352XXX	Wells	0	18,453,199	18,453,199	0	12,967,063	12,967,063	0	5,486,136	5,486,136
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	11,640,248	11,640,248	0	8,179,602	8,179,602	0	3,460,646	3,460,646
1	355000	Measuring & Regulating Equipment	0	307,292	307,292	0	215,934	215,934	0	91,358	91,358
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,628,396	1,628,396	0	1,144,274	1,144,274	0	484,122	484,122
		TOTAL UNDERGROUND STORAGE PLANT	0	35,457,154	35,457,154	0	24,915,742	24,915,742	0	10,541,412	10,541,412
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,804	0	88,804	64,134	0	64,134	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	852,715	21,450	874,165	584,689	14,665	599,354	268,026	6,785	274,811
6	376000	Mains	251,089,057	2,512,520	253,601,577	165,403,635	1,717,810	167,121,445	85,685,422	794,710	86,480,132
6	378000	Measuring & Reg Station Equip-General	5,323,012	57,440	5,380,452	3,235,855	39,272	3,275,127	2,087,157	18,168	2,105,325
6	379000	Measuring & Reg Station Equip-City Gate	6,060,681	0	6,060,681	1,882,878	0	1,882,878	4,177,803	0	4,177,803
6	380000	Services	163,807,523	0	163,807,523	111,768,658	0	111,768,658	52,038,865	0	52,038,865
6	381000	Meters	65,915,736	0	65,915,736	43,779,940	0	43,779,940	22,135,796	0	22,135,796
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	3,039,641	0	3,039,641	2,406,655	0	2,406,655	632,986	0	632,986
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	496,347,162	2,591,410	498,938,572	329,233,302	1,771,747	331,005,049	167,113,860	819,663	167,933,523
		GENERAL PLANT									
4	389XXX	Land & Land Rights	671,090	849,199	1,520,289	577,703	612,994	1,190,697	93,387	236,205	329,592
4	390XXX	Structures & Improvements	4,864,290	17,267,323	22,131,613	3,661,503	12,464,417	16,125,920	1,202,787	4,802,906	6,005,693
4	391XXX	Office Furniture & Equipment	2,979	9,845,353	9,848,332	0	7,106,868	7,106,868	2,979	2,738,485	2,741,464
4	392XXX	Transportation Equipment	8,053,247	1,989,672	10,042,919	6,228,814	1,436,245	7,665,059	1,824,433	553,427	2,377,860
4	393000	Stores Equipment	152,556	483,222	635,778	114,607	348,814	463,421	37,949	134,408	172,357
4	394000	Tools, Shop & Garage Equipment	2,480,238	3,251,565	5,731,803	2,059,174	2,347,142	4,406,316	421,064	904,423	1,325,487

RESULTS OF OPERATIONS	Report ID: G-PLT-1A
GAS UTILITY PLANT	
For Month Ended March 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	62,831	255,894	318,725	47,386	184,717	232,103	15,445	71,177	86,622
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	2,123,822	7,371,191	9,495,013	750,291	5,320,894	6,071,185	1,373,531	2,050,297	3,423,828
4	398000	Miscellaneous Equipment	1,065	104,374	105,439	1,065	75,342	76,407	0	29,032	29,032
		TOTAL GENERAL PLANT	22,372,098	42,502,394	64,874,492	16,335,311	30,680,352	47,015,663	6,036,787	11,822,042	17,858,829
		TOTAL PLANT IN SERVICE	519,889,574	95,002,295	614,891,869	346,546,431	67,799,539	414,345,970	173,343,143	27,202,756	200,545,899
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,036,232)	(13,036,232)	0	(9,160,560)	(9,160,560)	0	(3,875,672)	(3,875,672)
G-ADEP		Distribution Plant	(168,513,150)	(1,519,112)	(170,032,262)	(112,112,087)	(1,038,617)	(113,150,704)	(56,401,063)	(480,495)	(56,881,558)
G-ADEP		General Plant	(5,982,568)	(11,613,864)	(17,596,432)	(3,705,056)	(8,383,468)	(12,088,524)	(2,277,512)	(3,230,396)	(5,507,908)
		TOTAL ACCUMULATED DEPRECIATION	(174,495,718)	(26,169,208)	(200,664,926)	(115,817,143)	(18,582,645)	(134,399,788)	(58,678,575)	(7,586,563)	(66,265,138)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(145,002)	(78,627)	(223,629)	(97,128)	(56,757)	(153,885)	(47,874)	(21,870)	(69,744)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(5,511,317)	(5,511,317)	0	(3,978,344)	(3,978,344)	0	(1,532,973)	(1,532,973)
G-AAAMT		Underground Storage	0	(239,680)	(239,680)	0	(168,423)	(168,423)	0	(71,257)	(71,257)
G-AAAMT		General Plant - 390200, 396200	(4,612)	(38,427)	(43,039)	(3,643)	(27,739)	(31,382)	(969)	(10,688)	(11,657)
		TOTAL ACCUMULATED AMORTIZATION	(149,614)	(5,868,051)	(6,017,665)	(100,771)	(4,231,263)	(4,332,034)	(48,843)	(1,636,788)	(1,685,631)
		TOTAL ACCUMULATED DEPR/AMORT	(174,645,332)	(32,037,259)	(206,682,591)	(115,917,914)	(22,813,908)	(138,731,822)	(58,727,418)	(9,223,351)	(67,950,769)
		NET GAS UTILITY PLANT before DFIT	345,244,242	62,965,036	408,209,278	230,628,517	44,985,631	275,614,148	114,615,725	17,979,405	132,595,130
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(66,741,657)	(66,741,657)	0	(45,062,632)	(45,062,632)	0	(21,679,025)	(21,679,025)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(9,047,574)	(9,047,574)	0	(6,511,300)	(6,511,300)	0	(2,536,274)	(2,536,274)
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	(1,108,963)	(1,108,963)	0	(748,750)	(748,750)	0	(360,213)	(360,213)
		TOTAL ACCUMULATED DFIT	0	(77,006,500)	(77,006,500)	0	(52,400,863)	(52,400,863)	0	(24,605,637)	(24,605,637)
		NET GAS UTILITY PLANT	345,244,242	(14,041,464)	331,202,778	230,628,517	(7,415,232)	223,213,285	114,615,725	(6,626,232)	107,989,493

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%	68.370%	31.630%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.518%	32.482%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
G-PLT NET GAS PLANT IN SERVICE	345,244,242	(14,041,464)	331,202,778	230,628,517	(7,415,232)	223,213,285	114,615,725	(6,626,232)	107,989,493	
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	792,526	792,526	0	556,908	556,908	0	235,618	235,618	
4 252000 Customer Advances	(77,864)	492	(77,372)	(11,804)	355	(11,449)	(66,060)	137	(65,923)	
99 235199 Customer Deposits	(411,317)	0	(411,317)	(411,317)	0	(411,317)	0	0	0	
C-WKC Working Capital	0	1,501,821	1,501,821	0	0	0	0	1,501,821	1,501,821	
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0	
TOTAL OTHER ADJUSTMENTS	(489,181)	8,025,903	7,536,722	(423,121)	4,584,482	4,161,361	(66,060)	3,441,421	3,375,361	
NET RATE BASE	344,755,061	(6,015,561)	338,739,500	230,205,396	(2,830,750)	227,374,646	114,549,665	(3,184,811)	111,364,854	

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 March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	644,137	644,137											
Hydro (ED-AN)	682,534	682,534											
Other (ED-AN)	778,165	778,165											
Total Electric Production	2,104,836	2,104,836											
Electric Transmission													
ED-AN	861,031	861,031											
Total Electric Transmission	861,031	861,031											
Electric Distribution													
ED-ID	1,191,045	1,191,045											
ED-WA	1,956,333	1,956,333											
Total Electric Distribution	3,147,378	3,147,378											
Gas Underground Storage													
1 GD-AN	46,339		46,339			46,339	46,339		32,562	32,562		13,777	13,777
GD-OR	9,508			9,508									
Total Gas Underground Storage	55,847		46,339	9,508		46,339	46,339		32,562	32,562		13,777	13,777
Gas Distribution													
6 GD-AN	5,208		5,208			5,208	5,208		3,561	3,561		1,647	1,647
GD-ID	344,239		344,239		344,239	344,239	344,239				344,239		344,239
GD-WA	691,830		691,830		691,830	691,830	691,830	691,830					
GD-OR	348,915			348,915									
Total Gas Distribution	1,390,192		1,041,277	348,915	1,036,069	5,208	1,041,277	691,830	3,561	695,391	344,239	1,647	345,886
General Plant													
ED-AN	215,205	215,205											
ED-ID	12,004	12,004											
ED-WA	81,549	81,549											
7,4 CD-AA	1,162,849	828,995	230,500	103,354		230,500	230,500		166,386	166,386		64,114	64,114
9,4 CD-AN	59,385	46,701	12,684			12,684	12,684		9,156	9,156		3,528	3,528
9 CD-ID	21,934	17,249	4,685		4,685	4,685	4,685				4,685		4,685
9 CD-WA	13,968	10,985	2,983		2,983	2,983	2,983	2,983					
8,4 GD-AA	13,923		9,570	4,353		9,570	9,570		6,908	6,908		2,662	2,662
4 GD-AN	2,730		2,730			2,730	2,730		1,971	1,971		759	759
GD-ID	3,982		3,982		3,982	3,982	3,982				3,982		3,982
GD-WA	18,128		18,128		18,128	18,128	18,128	18,128					
GD-OR	21,895			21,895									
Total General Plant	1,627,552	1,212,688	285,262	129,602	29,778	255,484	285,262	21,111	184,421	205,532	8,667	71,063	79,730
Total Depreciation Expense	9,186,836	7,325,933	1,372,878	488,025	1,065,847	307,031	1,372,878	712,941	220,544	933,485	352,906	86,487	439,393

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%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended March 31, 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%	6	Actual Therms Purchased	68.370%	31.630%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Month Ended March 31, 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	76,533	76,533												
Misc Intangible PIt (303000)	ED-AN	14,918	14,918												
Total Production/Transmission		91,451	91,451												
Distribution															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible PIt (303000)	ED-WA	237	237												
Total Distribution		2,250	2,250												
General Plant - 303000															
7,4	CD-AA	34,813	24,819	6,900	3,094		6,900	6,900		4,981	4,981		1,919	1,919	
9,4	CD-AN	811	638	173			173	173		125	125		48	48	
	GD-ID	338		338			338	338				338		338	
	GD-WA	2,004		2,004			2,004	2,004	2,004		2,004				
	GD-OR	665			665										
Total General Plant - 303000		38,631	25,457	9,415	3,759		2,342	7,073	9,415	2,004	5,106	7,110	338	1,967	2,305
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	879,254	626,820	174,286	78,148			174,286		125,808	125,808		48,478	48,478	
9,4	CD-AN	849	668	181			181	181		131	131		50	50	
9,4	CD-ID	894	703	191			191	191				191		191	
	ED-AN	15,844	15,844												
	ED-ID	396	396												
	ED-WA	61,433	61,433												
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	195		195			195	195		141	141		54	54	
	GD-OR	21			21										
Total Miscellaneous IT Intangible Plant - 3031XX		995,681	705,864	200,143	89,674		191	199,952	200,143		144,336	144,336	191	55,616	55,807
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	824	824												
	GD-OR	262			262										
Total General Plant - 390200, 396200		3,491	2,538	477	476		477	477		344	344		133	133	
Total Amortization Expense		1,131,523	827,560	210,054	93,909		2,533	207,521	210,054	2,004	149,799	151,803	529	57,722	58,251

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 March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(285,639,695)	(285,639,695)											
	Hydro (ED-AN)	(124,803,723)	(124,803,723)											
	Other (ED-AN)	(86,795,277)	(86,795,277)											
Total Electric Production		(497,238,695)	(497,238,695)											
Electric Transmission														
	ED-AN	(191,762,439)	(191,762,439)											
Total Electric Transmission		(191,762,439)	(191,762,439)											
Electric Distribution														
	ED-ID	(155,670,475)	(155,670,475)											
	ED-WA	(248,726,426)	(248,726,426)											
Total Electric Distribution		(404,396,901)	(404,396,901)											
Gas Underground Storage														
1	GD-AN	(13,036,232)	(13,036,232)		(13,036,232)	(13,036,232)		(9,160,560)	(9,160,560)		(3,875,672)	(3,875,672)		
	GD-OR	(538,600)		(538,600)										
Total Gas Underground Storage		(13,574,832)	(13,036,232)	(538,600)		(13,036,232)	(13,036,232)		(9,160,560)	(9,160,560)		(3,875,672)	(3,875,672)	
Gas Distribution														
6	GD-AN	(1,519,112)	(1,519,112)			(1,519,112)	(1,519,112)		(1,038,617)	(1,038,617)		(480,495)	(480,495)	
	GD-ID	(56,401,063)	(56,401,063)		(56,401,063)	(56,401,063)					(56,401,063)	(56,401,063)		
	GD-WA	(112,112,087)	(112,112,087)		(112,112,087)	(112,112,087)		(112,112,087)	(112,112,087)					
	GD-OR	(90,085,223)		(90,085,223)										
Total Gas Distribution		(260,117,485)	(170,032,262)	(90,085,223)	(168,513,150)	(1,519,112)	(170,032,262)	(112,112,087)	(1,038,617)	(113,150,704)	(56,401,063)	(480,495)	(56,881,558)	
General Plant														
	ED-AN	(36,918,377)	(36,918,377)											
	ED-ID	(6,143,544)	(6,143,544)											
	ED-WA	(13,019,473)	(13,019,473)											
7,4	CD-AA	(34,089,605)	(24,302,479)	(6,757,242)	(3,029,884)	(6,757,242)	(6,757,242)		(4,877,715)	(4,877,715)		(1,879,527)	(1,879,527)	
9,4	CD-AN	(10,931,534)	(8,596,668)	(2,334,866)		(2,334,866)	(2,334,866)		(1,685,423)	(1,685,423)		(649,443)	(649,443)	
9	CD-ID	(4,825,675)	(3,794,959)	(1,030,716)		(1,030,716)	(1,030,716)				(1,030,716)	(1,030,716)		
9	CD-WA	(2,395,460)	(1,883,814)	(511,646)		(511,646)	(511,646)	(511,646)		(511,646)				
8,4	GD-AA	(1,508,308)		(1,036,690)	(471,618)	(1,036,690)	(1,036,690)		(748,335)	(748,335)		(288,355)	(288,355)	
4	GD-AN	(1,485,066)		(1,485,066)		(1,485,066)	(1,485,066)		(1,071,995)	(1,071,995)		(413,071)	(413,071)	
	GD-ID	(1,246,796)		(1,246,796)		(1,246,796)	(1,246,796)				(1,246,796)	(1,246,796)		
	GD-WA	(3,193,410)		(3,193,410)		(3,193,410)	(3,193,410)	(3,193,410)		(3,193,410)				
	GD-OR	(3,926,878)		(3,926,878)										
Total General Plant		(119,684,126)	(94,659,314)	(17,596,432)	(7,428,380)	(5,982,568)	(11,613,864)	(17,596,432)	(3,705,056)	(8,383,468)	(12,088,524)	(2,277,512)	(3,230,396)	(5,507,908)
Total Accumulated Depreciation		(1,486,774,478)	(1,188,057,349)	(200,664,926)	(98,052,203)	(174,495,718)	(26,169,208)	(200,664,926)	(115,817,143)	(18,582,645)	(134,399,788)	(58,678,575)	(7,586,563)	(66,265,138)

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 DEPRECIATION	G-ADEP-1A
For Month Ended March 31, 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%	6	Actual Therms Purchased	68.370%	31.630%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-1A
For Month Ended March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(7,577,486)	(7,577,486)											
Misc Intangible Plt (303000)	ED-AN	(734,241)	(734,241)											
Total Production/Transmission		(8,311,727)	(8,311,727)											
Distribution														
Franchises (302000)	ED-WA	(101,961)	(101,961)											
Misc Intangible Plt (303000)	ED-WA	(25,780)	(25,780)											
Total Distribution		(127,741)	(127,741)											
General Plant - 303000														
7,4	CD-AA	(332,146)	(236,787)	(65,838)	(29,521)	(65,838)	(65,838)	(47,525)	(47,525)		(18,313)	(18,313)		
9,4	CD-AN	(59,879)	(47,090)	(12,789)		(12,789)	(12,789)	(9,232)	(9,232)		(3,557)	(3,557)		
	GD-ID	(47,874)		(47,874)		(47,874)	(47,874)			(47,874)		(47,874)		
	GD-WA	(97,128)		(97,128)		(97,128)	(97,128)	(97,128)	(97,128)					
	GD-OR	(58,096)		(58,096)		(58,096)	(58,096)							
Total General Plant - 303000		(595,123)	(283,877)	(223,629)	(87,617)	(145,002)	(78,627)	(223,629)	(97,128)	(56,757)	(153,885)	(47,874)	(21,870)	(69,744)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(23,173,509)	(16,520,395)	(4,593,453)	(2,059,661)	(4,593,453)	(4,593,453)	(3,315,784)	(3,315,784)		(1,277,669)	(1,277,669)		
9,4	CD-AN	(8,461)	(6,654)	(1,807)		(1,807)	(1,807)	(1,304)	(1,304)		(503)	(503)		
9	CD-ID	(9,835)	(7,734)	(2,101)		(2,101)	(2,101)			(2,101)		(2,101)		
	ED-AN	(495,928)	(495,928)											
	ED-ID	(9,481)	(9,481)											
	ED-WA	(1,057,162)	(1,057,162)											
8,4	GD-AA	(1,318,683)		(906,357)	(412,326)	(906,357)	(906,357)	(654,254)	(654,254)		(252,103)	(252,103)		
4	GD-AN	(9,700)		(9,700)		(9,700)	(9,700)	(7,002)	(7,002)		(2,698)	(2,698)		
	GD-OR	(1,036)		(1,036)		(1,036)	(1,036)							
Total Miscellaneous IT Intangible Plant - 3031XX		(26,083,795)	(18,097,354)	(5,513,418)	(2,473,023)	(5,511,317)	(5,513,418)	(3,978,344)	(3,978,344)		(1,532,973)	(1,535,074)		
Gas Underground Storage														
1	GD-AN	(239,680)		(239,680)		(239,680)	(239,680)	(168,423)	(168,423)		(71,257)	(71,257)		
Total Gas Underground Storage		(239,680)		(239,680)		(239,680)	(239,680)	(168,423)	(168,423)		(71,257)	(71,257)		
General Plant - 390200, 396200														
7,4	CD-AA	(193,860)	(138,203)	(38,427)	(17,230)	(38,427)	(38,427)	(27,739)	(27,739)		(10,688)	(10,688)		
9	CD-ID	(4,537)	(3,568)	(969)		(969)	(969)			(969)		(969)		
9	CD-WA	(8,332)	(6,552)	(1,780)		(1,780)	(1,780)	(1,780)	(1,780)					
4	ED-AN	(56,190)	(56,190)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)	(1,863)	(1,863)	(1,863)					
	GD-OR	(47,788)		(47,788)		(47,788)	(47,788)							
Total General Plant - 390200, 396200		(423,248)	(315,191)	(43,039)	(65,018)	(4,612)	(38,427)	(43,039)	(3,643)	(27,739)	(31,382)	(969)	(10,688)	(11,657)
Total Accumulated Amortization		(35,781,314)	(27,135,890)	(6,019,766)	(2,625,658)	(149,614)	(5,868,051)	(6,019,766)	(100,771)	(4,231,263)	(4,332,034)	(48,843)	(1,636,788)	(1,687,732)

Allocation Ratios:

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

RESULTS OF OPERATIONS		Report ID:	
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-1A	
For Month Ended March 31, 2014			
Average of Monthly Averages Basis			

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	ELECTRIC				GAS NORTH				OREGON GAS			
			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	704,242	0	704,242	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,962,999	0	0	2,825,222	2,825,222	0	0	785,546	785,546	0	352,231	352,231
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	6,749,020	383,783	706,117	3,082,358	4,172,258	577,703	93,387	849,199	1,520,289	704,242	352,231	1,056,473
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,777,314	930,516	2,132,762	3,714,036	6,777,314	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	3,627,718	0	0	0	0	0	0	0	3,627,718	0	3,627,718	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	77,235,652	0	0	55,061,296	55,061,296	0	0	15,309,651	15,309,651	0	6,864,705	6,864,705
9		CD-WA / ID / AN	21,743,508	5,462,918	4,428,503	7,207,891	17,099,312	1,483,736	1,202,787	1,957,673	4,644,196	0	0	0
		TOTAL ACCOUNT	111,561,959	6,393,434	6,561,265	65,983,223	78,937,922	3,661,503	1,202,787	17,267,324	22,131,614	3,627,718	6,864,705	10,492,423
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,503,464	2,953,205	14,649	5,535,610	8,503,464	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	
8		GD-AA	470,176	0	0	0	0	0	0	323,161	323,161	0	147,015	147,015
7		CD-AA	47,905,437	0	0	34,151,786	34,151,786	0	0	9,495,816	9,495,816	0	4,257,835	4,257,835
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	56,992,028	2,953,205	25,618	39,760,023	42,738,846	0	2,979	9,845,353	9,848,332	0	4,404,850	4,404,850
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	23,674,341	11,811,458	3,758,230	8,104,653	23,674,341	0	0	0	0	0	0	0
99		GD-WA / ID / AN	8,825,089	0	0	0	0	5,825,616	1,615,280	1,384,193	8,825,089	0	0	0
99		GD-OR / AS	2,861,471	0	0	0	0	0	0	0	2,861,471	0	2,861,471	
8		GD-AA	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	5,210,043	1,484,521	770,073	1,842,636	4,097,230	403,198	209,153	500,462	1,112,813	0	0	0
		TOTAL ACCOUNT	41,100,740	13,295,979	4,528,303	10,324,981	28,149,263	6,228,814	1,824,433	1,989,671	10,042,918	2,861,471	47,088	2,908,559

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	393000	Stores Equipment											
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,582,085	111,692	139,723	1,779,162	2,030,577	30,336	37,949	483,223	551,508	0	0
		TOTAL ACCOUNT	3,118,912	122,431	154,468	2,149,007	2,425,906	114,607	37,949	483,223	635,779	57,227	57,227
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	3,027,378	1,018,114	315,599	1,693,665	3,027,378	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
99		GD-OR / AS	873,489	0	0	0	0	0	0	0	873,489	0	873,489
8		GD-AA	1,499,902	0	0	0	0	0	0	1,030,913	1,030,913	0	468,989
7		CD-AA	8,990,941	0	0	6,409,642	6,409,642	0	0	1,782,184	1,782,184	0	799,115
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
		TOTAL ACCOUNT	17,579,364	1,058,795	340,322	8,306,850	9,705,967	2,059,174	421,065	3,251,565	5,731,804	873,489	1,268,104
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	716,192	146,649	58,744	510,799	716,192	0	0	0	0	0	0
99		GD-WA / ID / AN	141,307	0	0	0	0	45,985	14,997	80,325	141,307	0	0
99		GD-OR / AS	136,412	0	0	0	0	0	0	0	136,412	0	136,412
8		GD-AA	122,179	0	0	0	0	0	0	83,976	83,976	0	38,203
7		CD-AA	355,663	0	0	253,552	253,552	0	0	70,500	70,500	0	31,611
9		CD-WA / ID / AN	107,415	5,160	1,647	77,665	84,472	1,402	447	21,094	22,943	0	0
		TOTAL ACCOUNT	1,579,168	151,809	60,391	842,016	1,054,216	47,387	15,444	255,895	318,726	136,412	69,814

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	ELECTRIC			GAS NORTH			OREGON GAS				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	38,837,104	18,101,197	10,634,563	10,101,344	38,837,104	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	0	
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	45,565,515	18,358,225	11,042,076	11,027,557	40,427,858	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	53,367,660	9,441,951	3,000,051	40,925,658	53,367,660	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,243,412	0	0	0	0	642,265	507,728	93,419	1,243,412	0	0	
99		GD-OR / AS	1,092,301	0	0	0	0	0	0	0	0	1,092,301	0	
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	
7		CD-AA	24,121,351	0	0	17,196,111	17,196,111	0	0	4,781,334	4,781,334	0	2,143,906	
9		CD-WA / ID / AN	13,052,135	397,739	3,187,772	6,678,819	10,264,330	108,026	865,803	1,813,976	2,787,805	0	0	
		TOTAL ACCOUNT	93,869,791	9,839,690	6,187,823	64,800,588	80,828,101	750,291	1,373,531	7,371,191	9,495,013	1,092,301	2,454,376	3,546,677
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	62,675	0	2,299	60,376	62,675	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	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	521,177	0	0	371,547	371,547	0	0	103,308	103,308	0	46,322	
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	596,197	3,921	2,299	435,849	442,069	1,065	0	104,374	105,439	2,367	46,322	48,689
		TOTAL GENERAL PLANT	378,712,694	52,561,272	29,608,682	206,712,452	288,882,406	16,335,311	6,036,787	42,502,396	64,874,494	9,399,061	15,556,733	24,955,794

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 March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN	7,072,523	153,179	0	6,919,344	7,072,523	0	0	0	0	0
99		GD-WA / ID / AN	1,158,855	0	0	0	0	977,818	181,037	0	1,158,855	0
99		GD-OR / AS	421,114	0	0	0	0	0	0	0	0	421,114
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,266,472	0	0	4,467,368	4,467,368	0	0	1,242,140	1,242,140	0
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0
		TOTAL ACCOUNT	15,113,022	153,179	0	11,539,321	11,692,500	977,818	181,037	1,283,589	2,442,444	421,114
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	4,778,578	3,689,935	23,524	1,065,119	4,778,578	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,176,401	0	0	0	0	0	0	1,495,884	1,495,884	0
7		CD-AA	54,411,569	0	0	38,790,008	38,790,008	0	0	10,785,461	10,785,461	0
9		CD-WA / ID / AN	104,536	0	42,189	40,019	82,208	0	11,459	10,869	22,328	0
		TOTAL ACCOUNT	61,471,084	3,689,935	65,713	39,895,146	43,650,794	0	11,459	12,292,214	12,303,673	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	12,388	0	0	12,388	12,388	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,358,828	0	0	3,107,408	3,107,408	0	0	864,007	864,007	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,383,973	0	0	3,119,796	3,119,796	0	0	875,533	875,533	1,231
	TOTAL		80,968,079	3,843,114	65,713	54,554,263	58,463,090	977,818	192,496	14,451,336	15,621,650	422,345

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 March 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	CD-AA	(43,515,503)	(31,022,202)	(8,625,643)	(3,867,658)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,975,424)	(1,553,493)	(421,931)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
Total			<u>(46,037,322)</u>	<u>(32,965,220)</u>	<u>(9,155,880)</u>	<u>(3,916,222)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended March 31, 2014
Average of Monthly Averages Basis

Report ID: C-WKC-1A

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		790,027	790,027		790,027	790,027		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		352,519	352,519		352,519	352,519		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,808,231	6,808,231		5,493,748	5,493,748		1,314,483	1,314,483
1	154300	PLANT MATERIALS & OPER SUP-CS2		246,463	246,463		198,878	198,878		47,585	47,585
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		725,452	725,452		585,387	585,387		140,065	140,065
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(1,237)	(1,237)		(998)	(998)		(239)	(239)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(379)	(379)		(306)	(306)		(73)	(73)
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	21,115,018		21,115,018	21,115,018		21,115,018	0		0
TOTAL			21,115,018	8,921,076	30,036,094	21,115,018	7,419,255	28,534,273	0	1,501,821	1,501,821

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%