

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended April 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	1,381,174	761,541	619,633
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	1,381,174	761,541	619,633
G-APL	Gas Net Adjusted Rate Base	338,332,674	227,191,688	111,140,986
	RATE OF RETURN	0.408%	0.335%	0.558%

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 April 30, 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	4-01-2014 thru 04-30-2014	228,467 100.000%	151,650 66.377%	76,817 33.623%	
3	G-OPS	Direct Distribution Operating Expense Percent	4-01-2014 thru 04-30-2014	911,857 100.000%	695,731 76.298%	216,126 23.702%	
	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	4-01-2014 thru 04-30-2014	17,643,178 100.000%	11,940,903 67.680%	5,702,275 32.320%	
	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

GAS ALLOCATION PERCENTAGES

For Month Ended April 30, 2014

Average of Monthly Averages Basis

Report ID:

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AVISTA UTILITIES

8	Total Percentages Average (GD AA)		400.000%	0.000%	274.929%	125.071%
			100.000%	0.000%	68.732%	31.268%
	Input		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	4-01-2014 thru 04-30-2014	1,379,335 100.000%	938,322 68.027%	441,013 31.973%	
12	Net Gas Plant (before DFIT) - AMA Percent	03-01-2014 thru 04-30-2014	408,826,593 100.000%	276,170,664 67.552%	132,655,929 32.448%	
13	G-PLT Net Gas General Plant - AMA Percent	03-01-2014 thru 04-30-2014	47,323,677 100.000%	34,934,235 73.820%	12,389,442 26.180%	

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14	Net Allocated Schedule M's - AMA Percent	4-01-2014 thru 04-30-2014	-1,516,063	-1,006,440	-509,623
			100.000%	66.385%	33.615%
99	Input Not Allocated		0.000%	0.000%	0.000%

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For Month Ended April 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	13,597,416	0	13,597,416	9,231,268	0	9,231,268	4,366,148	0	4,366,148
99	4812XX	Commercial - Firm & Interruptible	6,877,991	0	6,877,991	4,776,872	0	4,776,872	2,101,119	0	2,101,119
99	4813XX	Industrial-Firm	286,082	0	286,082	157,447	0	157,447	128,635	0	128,635
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	30,242	0	30,242	26,591	0	26,591	3,651	0	3,651
99	499XXX	Unbilled Revenue	(4,236,676)	0	(4,236,676)	(2,979,008)	0	(2,979,008)	(1,257,668)	0	(1,257,668)
		TOTAL SALES TO ULTIMATE CUSTOMERS	16,555,055	0	16,555,055	11,213,170	0	11,213,170	5,341,885	0	5,341,885
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	7,796,327	0	7,796,327	5,276,554	0	5,276,554	2,519,773	0	2,519,773
4	488000	Miscellaneous Service Revenues	3,148	0	3,148	1,500	0	1,500	1,648	0	1,648
99	489300	Transportation For Others	404,419	0	404,419	365,659	0	365,659	38,760	0	38,760
99	493000	Rent from Gas Property	198	0	198	198	0	198	0	0	0
4	495000	Other Gas Revenues	379,340	17,975	397,315	258,140	12,975	271,115	121,200	5,000	126,200
99	496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
		TOTAL OTHER OPERATING REVENUES	8,583,432	17,975	8,601,407	5,902,051	12,975	5,915,026	2,681,381	5,000	2,686,381
		TOTAL GAS REVENUES	25,138,487	17,975	25,156,462	17,115,221	12,975	17,128,196	8,023,266	5,000	8,028,266
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	16,453,900	0	16,453,900	11,011,165	0	11,011,165	5,442,735	0	5,442,735
99	808XXX	Net Natural Gas Storage Transactions	4,777	0	4,777	3,233	0	3,233	1,544	0	1,544
99	811000	Gas Used for Products Extraction	(90,971)	0	(90,971)	(61,569)	0	(61,569)	(29,402)	0	(29,402)
10	813000	Other Gas Expenses	0	56,275	56,275	0	39,063	39,063	0	17,212	17,212
99	813010	Gas Technology Institute (GTI) Expenses	7,348	0	7,348	5,110	0	5,110	2,238	0	2,238
		TOTAL PRODUCTION EXPENSES	16,375,054	56,275	16,431,329	10,957,939	39,063	10,997,002	5,417,115	17,212	5,434,327
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	2,739	2,739	0	1,925	1,925	0	814	814
1	824000	Other Expenses	0	57,714	57,714	0	40,556	40,556	0	17,158	17,158
1	837000	Other Equipment	0	67,139	67,139	0	47,179	47,179	0	19,960	19,960
		TOTAL UNDERGROUND STORAGE OPER E	0	127,592	127,592	0	89,660	89,660	0	37,932	37,932
G-DEPX		Depreciation Expense-Underground Storage	0	46,498	46,498	0	32,674	32,674	0	13,824	13,824
G-AMTX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	33,798	33,798	0	23,750	23,750	0	10,048	10,048
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT	0	80,315	80,315	0	56,437	56,437	0	23,878	23,878
		TOTAL UNDERGROUND STORAGE EXPENS	0	207,907	207,907	0	146,097	146,097	0	61,810	61,810

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For Month Ended April 30, 2014	
Average of Monthly Averages Basis	
Ref/Basis Account Description	

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	38,137	93,266	131,403	19,273	71,160	90,433	18,864	22,106	40,970
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	195,088	84,595	279,683	157,177	64,544	221,721	37,911	20,051	57,962
3	875000	Measuring & Reg Sta Exp-General	7,915	0	7,915	7,115	0	7,115	800	0	800
3	876000	Measuring & Reg Sta Exp-Industrial	39	0	39	39	0	39	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	7,472	0	7,472	2,288	0	2,288	5,184	0	5,184
3	878000	Meter & House Regulator Expenses	10,984	0	10,984	8,694	0	8,694	2,290	0	2,290
3	879000	Customer Installation Expenses	126,435	9,453	135,888	79,828	7,212	87,040	46,607	2,241	48,848
3	880000	Other Expenses	94,784	65,230	160,014	66,865	49,769	116,634	27,919	15,461	43,380
3	881000	Rents	0	9,110	9,110	0	6,951	6,951	0	2,159	2,159
MAINTENANCE											
3	885000	Supervision & Engineering	12,293	0	12,293	2,549	0	2,549	9,744	0	9,744
3	887000	Mains	208,021	0	208,021	188,896	0	188,896	19,125	0	19,125
3	889000	Measuring & Reg Sta Exp-General	7,134	0	7,134	3,420	0	3,420	3,714	0	3,714
3	890000	Measuring & Reg Sta Exp-Industrial	23,175	0	23,175	22,800	0	22,800	375	0	375
3	891000	Measuring & Reg Sta Exp-City Gate	1,992	0	1,992	1,155	0	1,155	837	0	837
3	892000	Services	80,378	781	81,159	62,881	596	63,477	17,497	185	17,682
3	893000	Meters & House Regulators	98,010	54,940	152,950	72,751	41,918	114,669	25,259	13,022	38,281
3	894000	Other Equipment	0	17,066	17,066	0	13,021	13,021	0	4,045	4,045
TOTAL DISTRIBUTION OPERATING EXP			911,857	334,441	1,246,298	695,731	255,171	950,902	216,126	79,270	295,396
G-DEPX		Depreciation Expense-Distribution	1,039,760	5,208	1,044,968	694,761	3,525	698,286	344,999	1,683	346,682
G-OTX		Taxes Other Than FIT	1,503,219	0	1,503,219	1,267,510	0	1,267,510	235,709	0	235,709
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			2,542,979	5,208	2,548,187	1,962,271	3,525	1,965,796	580,708	1,683	582,391
TOTAL DISTRIBUTION EXPENSES			3,454,836	339,649	3,794,485	2,658,002	258,696	2,916,698	796,834	80,953	877,787
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	19,807	19,807	0	13,147	13,147	0	6,660	6,660
2	902000	Meter Reading Expenses	154,505	5,942	160,447	135,491	3,944	139,435	19,014	1,998	21,012
G-903	903XXX	Customer Records & Collection Expenses	93,187	314,911	408,098	59,655	209,028	268,683	33,532	105,883	139,415
2	904000	Uncollectible Accounts	0	143,000	143,000	0	94,919	94,919	0	48,081	48,081
2	905000	Misc Customer Accounts	0	5,944	5,944	0	3,945	3,945	0	1,999	1,999
TOTAL CUSTOMER ACCOUNTS EXPENSES			247,692	489,604	737,296	195,146	324,983	520,129	52,546	164,621	217,167
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	366,548	13,191	379,739	360,453	8,756	369,209	6,095	4,435	10,530
2	909000	Advertising	0	39,865	39,865	0	26,461	26,461	0	13,404	13,404

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AVISTA UTILITIES

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	910000	Misc Customer Service & Info Exp	0	16,077	16,077	0	10,671	10,671	0	5,406	5,406
		TOTAL CUSTOMER SERVICE & INFO EXP	366,548	69,133	435,681	360,453	45,888	406,341	6,095	23,245	29,340

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AVISTA UTILITIES

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			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	9,255	457,730	466,985	5,804	330,412	336,216	3,451	127,318	130,769
4	921000	Office Supplies & Expenses	0	116,730	116,730	0	84,262	84,262	0	32,468	32,468
4	922000	Admin. Expenses Transferred - Credit	0	(1,729)	(1,729)	0	(1,248)	(1,248)	0	(481)	(481)
4	923000	Outside Services Employed	0	250,201	250,201	0	180,608	180,608	0	69,593	69,593
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	72,019	72,019	0	51,987	51,987	0	20,032	20,032
4	926XXX	Employee Pensions and Benefits	0	75,882	75,882	0	54,775	54,775	0	21,107	21,107
4	928000	Regulatory Commission Expenses	70,320	16,449	86,769	43,263	11,874	55,137	27,057	4,575	31,632
4	930000	Miscellaneous General Expenses	1,614	67,697	69,311	870	48,867	49,737	744	18,830	19,574
4	931000	Rents	707	18,157	18,864	707	13,107	13,814	0	5,050	5,050
4	935000	Maintenance of General Plant	42,233	173,410	215,643	35,829	125,176	161,005	6,404	48,234	54,638
TOTAL ADMIN & GEN OPERATING EXP			124,129	1,272,719	1,396,848	86,473	918,713	1,005,186	37,656	354,006	391,662
G-DEPX		Depreciation Expense-General Plant	30,029	257,839	287,868	21,240	186,122	207,362	8,789	71,717	80,506
G-AMTX		Amortization Expense - General Plant - 303000	2,361	7,336	9,697	2,023	5,296	7,319	338	2,040	2,378
G-AMTX		Amortization Expense - Misc IT Intangible Plant	191	200,623	200,814	0	144,820	144,820	191	55,803	55,994
G-AMTX		Amortization Expense-General Plant - 390200, :	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	(248,169)	0	(248,169)	(248,169)	0	(248,169)	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			(215,588)	466,275	250,687	(224,906)	336,582	111,676	9,318	129,693	139,011
TOTAL ADMIN & GENERAL EXPENSES			(91,459)	1,738,994	1,647,535	(138,433)	1,255,295	1,116,862	46,974	483,699	530,673
TOTAL EXPENSES BEFORE FIT			20,352,671	2,901,562	23,254,233	14,033,107	2,070,022	16,103,129	6,319,564	831,540	7,151,104
NET OPERATING INCOME (LOSS) BEFORE FIT					1,902,229		1,025,067			877,162	
G-FIT		FEDERAL INCOME TAX			26,778			(157,623)		184,401	
G-FIT		DEFERRED FEDERAL INCOME TAX			497,110			422,926		74,184	

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For Month Ended April 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(2,833)			(1,777)			(1,056)
		GAS NET OPERATING INCOME (LOSS)			1,381,174			761,541			619,633

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended April 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand		100.000%		70.270%		29.730%		
G-ALL	2	Number of Customers		100.000%		66.377%		33.623%		
G-ALL	3	Direct Distribution Operating Expense		100.000%		76.298%		23.702%		
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 April 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	14,540,993	0	14,540,993	9,834,633	0	9,834,633	4,706,360	0	4,706,360
1	804001	Pipeline Demand Costs	2,039,769	0	2,039,769	1,433,346	0	1,433,346	606,423	0	606,423
1	804002	Transport Variable Charges	25,825	0	25,825	18,147	0	18,147	7,678	0	7,678
6	804010	Gas Costs - Fixed Hedge	(37,908)	0	(37,908)	(25,656)	0	(25,656)	(12,252)	0	(12,252)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	20,078	0	20,078	13,589	0	13,589	6,489	0	6,489
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	(177,739)	0	(177,739)	(120,294)	0	(120,294)	(57,445)	0	(57,445)
6	804700	Gas Costs - Offsystem Bookout	5,755	0	5,755	3,895	0	3,895	1,860	0	1,860
6	804711	Gas Costs - Offsystem Bookout Offset	(5,755)	0	(5,755)	(3,895)	0	(3,895)	(1,860)	0	(1,860)
6	804730	Gas Costs - Intracompany LDC Gas	329,966	0	329,966	223,321	0	223,321	106,645	0	106,645
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	53,578	0	53,578	52,743	0	52,743	835	0	835
99	805111	Amortize ID Holdback	(82,904)	0	(82,904)	0	0	0	(82,904)	0	(82,904)
99	805120	Gas Expense - Rate Deferrals	(257,758)	0	(257,758)	(418,664)	0	(418,664)	160,906	0	160,906
		TOTAL PURCHASED GAS COSTS	16,453,900	0	16,453,900	11,011,165	0	11,011,165	5,442,735	0	5,442,735

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	6	Actual Therms Purchased	100.000%	67.680%	32.320%
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 April 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000 Customer Records & Collections	93,187	314,911	408,098	59,655	209,028	268,683	33,532	105,883	139,415
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		93,187	314,911	408,098	59,655	209,028	268,683	33,532	105,883	139,415

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.377%	33.623%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.552%	32.448%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended April 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	21,718	13,191	34,909	15,623	8,756	24,379	6,095	4,435	10,530
99	908600	Public Purpose Tariff Rider Expense Offset	471,036	0	471,036	471,036	0	471,036	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 Unbillec	(126,206)	0	(126,206)	(126,206)	0	(126,206)	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			366,548	13,191	379,739	360,453	8,756	369,209	6,095	4,435	10,530

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.377%	33.623%
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 April 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.09%	54.09%
2	Cost of Debt		5.389%	5.455%
	Total Cost of Debt		2.915%	2.951%
	Total Weighted Cost		2.915%	2.951%
G-APL	Net Rate Base	338,332,674	227,191,688	111,140,986
	Interest Deduction for FIT Calculation	9,902,408	6,622,638	3,279,770
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended April 30, 2014				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	25,156,462	17,128,196	8,028,266
G-OPS	Operating & Maintenance Expense	20,375,044	13,969,220	6,405,824
G-OPS	Book Deprec/Amort and Reg Amortizations	1,342,172	842,649	499,523
G-OTX	Taxes Other than FIT	1,537,017	1,291,260	245,757
	Net Operating Income Before FIT	1,902,229	1,025,067	877,162
G-INT	Less: Interest Expense	825,201	551,887	273,314
G-SCM	Schedule M Adjustments	(1,000,518)	(923,530)	(76,988)
	Taxable Net Operating Income	76,510	(450,350)	526,860
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	26,778	(157,623)	184,401
G-DTE	Deferred FIT	497,110	422,926	74,184
99	411400 Amortized Investment Tax Credit	(2,833)	(1,777)	(1,056)
	Total FIT/Deferred FIT & ITC	521,055	263,526	257,529
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

GAS SCHEDULE M ITEMS

For Month Ended April 30, 2014

Average of Monthly Averages Basis

Report ID:
G-SCM-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,072,342	518,000	1,590,342	718,025	372,793	1,090,818	354,317	145,207	499,524
12	997001	Contributions In Aid of Construction	0	17,958	17,958	0	12,131	12,131	0	5,827	5,827
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	95,110	95,110	0	68,655	68,655	0	26,455	26,455
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(287,085)	0	(287,085)	(365,922)	0	(365,922)	78,837	0	78,837
4	997015	Airplane Lease Payments	0	9,634	9,634	0	6,954	6,954	0	2,680	2,680
12	997016	Redemption Expense Amortization	0	31,118	31,118	0	21,021	21,021	0	10,097	10,097
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	(248,183)	0	(248,183)	(248,183)	0	(248,183)	0	0	0
12	997032	Interest Rate Swaps	0	9,751	9,751	0	6,587	6,587	0	3,164	3,164
4	997033	DSM Tariff Rider	104,678	0	104,678	105,196	0	105,196	(518)	0	(518)
12	997048	AFUDC	0	(29,786)	(29,786)	0	(20,121)	(20,121)	0	(9,665)	(9,665)
11	997049	Tax Depreciation	0	(2,129,683)	(2,129,683)	0	(1,448,759)	(1,448,759)	0	(680,924)	(680,924)
1	997055	Deferred Gas Exchange	0	(375,001)	(375,001)	0	(263,513)	(263,513)	0	(111,488)	(111,488)
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	(126,206)	0	(126,206)	(126,206)	0	(126,206)	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	121,717	121,717	0	82,800	82,800	0	38,917	38,917
4	997081	Deferred Compensation	0	(18,796)	(18,796)	0	(13,568)	(13,568)	0	(5,228)	(5,228)
4	997082	Meal Disallowances	0	9,589	9,589	0	6,922	6,922	0	2,667	2,667
4	997083	Paid Time Off	0	33,196	33,196	0	23,963	23,963	0	9,233	9,233
2	997084	Customer Uncollectibles	0	4,678	4,678	0	3,105	3,105	0	1,573	1,573
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	515,546	(1,516,064)	(1,000,518)	82,910	(1,006,440)	(923,530)	432,636	(509,624)	(76,988)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
G-ALL	2	Number of Customers	100.000%	66.377%	33.623%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	67.680%	32.320%
G-ALL	11	Book Depreciation	100.000%	68.027%	31.973%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.552%	32.448%
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 April 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	308,908	205,069	103,839
99	410100	Deferred Federal Income Tax Exp	150,707	178,118	(27,411)
		SUBTOTAL	459,615	383,187	76,428
14	411100	Deferred Federal Income Tax Expense - Allocated	(6,677)	(4,433)	(2,244)
99	411100	Deferred Federal Income Tax Exp	44,172	44,172	0
		SUBTOTAL	37,495	39,739	(2,244)
		Total Deferred Federal Income Tax Expense	497,110	422,926	74,184

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	66.385%	33.615%
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 April 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	33,798	33,798	0	23,750	23,750	0	10,048	10,048
		TOTAL UNDERGROUND STORAGE TAX	0	33,798	33,798	0	23,750	23,750	0	10,048	10,048
		DISTRIBUTION									
99	408110	State Excise Tax	557,615	0	557,615	557,615	0	557,615	0	0	0
99	408120	Municipal Occupation & License Tax	649,046	0	649,046	526,592	0	526,592	122,454	0	122,454
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	295,300	0	295,300	183,303	0	183,303	111,997	0	111,997
99	409100	State Income Tax	1,258	0	1,258	0	0	0	1,258	0	1,258
		TOTAL DISTRIBUTION TAX	1,503,219	0	1,503,219	1,267,510	0	1,267,510	235,709	0	235,709
		TOTAL TAXES OTHER THAN FIT	1,503,219	33,798	1,537,017	1,267,510	23,750	1,291,260	235,709	10,048	245,757

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,171,691	1,330,764	2,502,455	990,654	960,612	1,951,266	181,037	370,152	551,189
4	3031XX	Misc Intangible IT Plant (3031XX)	11,459	13,264,553	13,276,012	0	9,575,018	9,575,018	11,459	3,689,535	3,700,994
TOTAL INTANGIBLE PLANT			1,183,150	14,595,317	15,778,467	990,654	10,535,630	11,526,284	192,496	4,059,687	4,252,183
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	1,518,561	1,518,561	0	1,067,093	1,067,093	0	451,468	451,468
1	352XXX	Wells	0	18,458,736	18,458,736	0	12,970,954	12,970,954	0	5,487,782	5,487,782
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	11,645,786	11,645,786	0	8,183,494	8,183,494	0	3,462,292	3,462,292
1	355000	Measuring & Regulating Equipment	0	312,829	312,829	0	219,825	219,825	0	93,004	93,004
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,633,935	1,633,935	0	1,148,166	1,148,166	0	485,769	485,769
TOTAL UNDERGROUND STORAGE PLAN			0	35,484,842	35,484,842	0	24,935,199	24,935,199	0	10,549,643	10,549,643
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	169,993	0	169,993	106,858	0	106,858	63,135	0	63,135
6	375000	Structures & Improvements	852,715	21,450	874,165	584,689	14,517	599,206	268,026	6,933	274,959
6	376000	Mains	251,654,623	2,512,521	254,167,144	165,834,968	1,700,474	167,535,442	85,819,655	812,047	86,631,702
6	378000	Measuring & Reg Station Equip-General	5,325,014	57,440	5,382,454	3,237,857	38,875	3,276,732	2,087,157	18,565	2,105,722
6	379000	Measuring & Reg Station Equip-City Gate	6,078,463	0	6,078,463	1,882,878	0	1,882,878	4,195,585	0	4,195,585
6	380000	Services	164,460,179	0	164,460,179	112,215,158	0	112,215,158	52,245,021	0	52,245,021
6	381000	Meters	66,191,062	0	66,191,062	44,040,284	0	44,040,284	22,150,778	0	22,150,778
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	3,068,476	0	3,068,476	2,435,490	0	2,435,490	632,986	0	632,986
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			497,889,120	2,591,411	500,480,531	330,402,107	1,753,866	332,155,973	167,487,013	837,545	168,324,558
GENERAL PLANT											
4	389XXX	Land & Land Rights	671,090	853,934	1,525,024	577,703	616,412	1,194,115	93,387	237,522	330,909
4	390XXX	Structures & Improvements	4,867,478	17,282,133	22,149,611	3,661,503	12,475,108	16,136,611	1,205,975	4,807,025	6,013,000
4	391XXX	Office Furniture & Equipment	2,979	9,877,584	9,880,563	0	7,130,134	7,130,134	2,979	2,747,450	2,750,429
4	392XXX	Transportation Equipment	7,949,560	1,920,716	9,870,276	6,134,113	1,386,469	7,520,582	1,815,447	534,247	2,349,694
4	393000	Stores Equipment	152,556	487,366	639,922	114,607	351,805	466,412	37,949	135,561	173,510
4	394000	Tools, Shop & Garage Equipment	2,480,238	3,459,918	5,940,156	2,059,174	2,497,542	4,556,716	421,064	962,376	1,383,440

RESULTS OF OPERATIONS		Report ID: G-PLT-1A
GAS UTILITY PLANT		
For Month Ended April 30, 2014 Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	62,831	283,128	345,959	47,386	204,376	251,762	15,445	78,752	94,197
4	396XXX	Power Operated Equipment	3,959,980	1,088,274	5,048,254	2,894,768	785,571	3,680,339	1,065,212	302,703	1,367,915
4	397XXX	Communications Equipment	2,227,262	7,438,953	9,666,215	804,637	5,369,808	6,174,445	1,422,625	2,069,145	3,491,770
4	398000	Miscellaneous Equipment	1,065	118,105	119,170	1,065	85,254	86,319	0	32,851	32,851
		TOTAL GENERAL PLANT	22,375,039	42,810,111	65,185,150	16,294,956	30,902,479	47,197,435	6,080,083	11,907,632	17,987,715
		TOTAL PLANT IN SERVICE	521,447,309	95,481,681	616,928,990	347,687,717	68,127,174	415,814,891	173,759,592	27,354,507	201,114,099
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,082,651)	(13,082,651)	0	(9,193,179)	(9,193,179)	0	(3,889,472)	(3,889,472)
G-ADEP		Distribution Plant	(169,447,174)	(1,524,320)	(170,971,494)	(112,703,731)	(1,031,660)	(113,735,391)	(56,743,443)	(492,660)	(57,236,103)
G-ADEP		General Plant	(6,015,513)	(11,802,444)	(17,817,957)	(3,711,880)	(8,519,594)	(12,231,474)	(2,303,633)	(3,282,850)	(5,586,483)
		TOTAL ACCUMULATED DEPRECIATION	(175,462,687)	(26,409,415)	(201,872,102)	(116,415,611)	(18,744,433)	(135,160,044)	(59,047,076)	(7,664,982)	(66,712,058)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(147,354)	(85,833)	(233,187)	(99,142)	(61,958)	(161,100)	(48,212)	(23,875)	(72,087)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(5,711,604)	(5,711,604)	0	(4,122,922)	(4,122,922)	0	(1,588,682)	(1,588,682)
G-AAAMT		Underground Storage	0	(239,698)	(239,698)	0	(168,436)	(168,436)	0	(71,262)	(71,262)
G-AAAMT		General Plant - 390200, 396200	(4,612)	(38,904)	(43,516)	(3,643)	(28,083)	(31,726)	(969)	(10,821)	(11,790)
		TOTAL ACCUMULATED AMORTIZATION	(151,966)	(6,076,039)	(6,228,005)	(102,785)	(4,381,399)	(4,484,184)	(49,181)	(1,694,640)	(1,743,821)
		TOTAL ACCUMULATED DEPR/AMORT	(175,614,653)	(32,485,454)	(208,100,107)	(116,518,396)	(23,125,832)	(139,644,228)	(59,096,257)	(9,359,622)	(68,455,879)
		NET GAS UTILITY PLANT before DFIT	345,832,656	62,996,227	408,828,883	231,169,321	45,001,342	276,170,663	114,663,335	17,994,885	132,658,220
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(67,032,536)	(67,032,536)	0	(45,281,819)	(45,281,819)	0	(21,750,717)	(21,750,717)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(8,985,632)	(8,985,632)	0	(6,466,686)	(6,466,686)	0	(2,518,946)	(2,518,946)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(108,306)	(108,306)	0	(78,181)	(78,181)	0	(30,125)	(30,125)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,098,072)	(1,098,072)	0	(741,770)	(741,770)	0	(356,302)	(356,302)
		TOTAL ACCUMULATED DFIT	0	(77,224,546)	(77,224,546)	0	(52,568,456)	(52,568,456)	0	(24,656,090)	(24,656,090)
		NET GAS UTILITY PLANT	345,832,656	(14,228,319)	331,604,337	231,169,321	(7,567,114)	223,602,207	114,663,335	(6,661,205)	108,002,130

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%	67.680%	32.320%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.552%	32.448%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended April 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis:	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	345,832,656	(14,228,319)	331,604,337	231,169,321	(7,567,114)	223,602,207	114,663,335	(6,661,205)	108,002,130
	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	2,849	2,849	0	2,002	2,002	0	847	847
4	252000 Customer Advances	(77,864)	727	(77,137)	(11,804)	525	(11,279)	(66,060)	202	(65,858)
99	235199 Customer Deposits	(428,461)	0	(428,461)	(428,461)	0	(428,461)	0	0	0
C-WKC	Working Capital	0	1,500,022	1,500,022	0	0	0	0	1,500,022	1,500,022
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(506,325)	7,234,662	6,728,337	(440,265)	4,029,746	3,589,481	(66,060)	3,204,916	3,138,856
	NET RATE BASE	345,326,331	(6,993,657)	338,332,674	230,729,056	(3,537,368)	227,191,688	114,597,275	(3,456,289)	111,140,986

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 April 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	645,521	645,521										
	Hydro (ED-AN)	682,431	682,431										
	Other (ED-AN)	778,467	778,467										
Total Electric Production		2,106,419	2,106,419										
Electric Transmission													
	ED-AN	859,144	859,144										
Total Electric Transmission		859,144	859,144										
Electric Distribution													
	ED-ID	1,193,788	1,193,788										
	ED-WA	1,964,554	1,964,554										
Total Electric Distribution		3,158,342	3,158,342										
Gas Underground Storage													
1	GD-AN	46,498	46,498		46,498	46,498		32,674	32,674		13,824	13,824	
	GD-OR	9,514		9,514									
Total Gas Underground Storage		56,012	46,498	9,514		46,498	46,498		32,674	32,674		13,824	13,824
Gas Distribution													
6	GD-AN	5,208	5,208			5,208	5,208		3,525	3,525		1,683	1,683
	GD-ID	344,999	344,999		344,999	344,999					344,999		344,999
	GD-WA	694,761	694,761		694,761	694,761		694,761					
	GD-OR	350,542		350,542									
Total Gas Distribution		1,395,510	1,044,968	350,542	1,039,760	5,208	1,044,968	694,761	3,525	698,286	344,999	1,683	346,682
General Plant													
	ED-AN	220,140	220,140										
	ED-ID	11,995	11,995										
	ED-WA	81,521	81,521										
7,4	CD-AA	1,171,351	835,056	232,185	104,110		232,185	232,185		167,603	167,603	64,582	64,582
9,4	CD-AN	57,818	45,469	12,349			12,349	12,349		8,914	8,914	3,435	3,435
9	CD-ID	21,958	17,268	4,690		4,690	4,690				4,690		4,690
9	CD-WA	13,968	10,985	2,983		2,983	2,983		2,983				
8,4	GD-AA	15,386		10,575	4,811		10,575	10,575		7,634	7,634	2,941	2,941
4	GD-AN	2,730		2,730		2,730	2,730		1,971	1,971		759	759
	GD-ID	4,099		4,099		4,099	4,099				4,099		4,099
	GD-WA	18,257		18,257		18,257	18,257		18,257				
	GD-OR	22,972		22,972									
Total General Plant		1,642,195	1,222,434	287,868	131,893	30,029	257,839	287,868	21,240	186,122	207,362	8,789	71,717
Total Depreciation Expense		9,217,622	7,346,339	1,379,334	491,949	1,069,789	309,545	1,379,334	716,001	222,321	938,322	353,788	87,224

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 April 30, 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	67.680%	32.320%

RESULTS OF OPERATIONS	Report ID: G-AMTX-1A
GAS-NORTH AMORTIZATION EXPENSE	
For Month Ended April 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	76,533	76,533												
Misc Intangible Plt (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 Plt (303000)	ED-WA	237	237												
Total Distribution		2,250	2,250												
General Plant - 303000															
7,4	CD-AA	36,136	25,761	7,163	3,212		7,163	7,163		5,171	5,171		1,992	1,992	
9,4	CD-AN	811	638	173			173	173		125	125		48	48	
	GD-ID	338		338		338		338				338		338	
	GD-WA	2,023		2,023		2,023		2,023	2,023		2,023				
	GD-OR	676			676										
Total General Plant - 303000		39,984	26,399	9,697	3,888		2,361	7,336	9,697	2,023	5,296	7,319	338	2,040	2,378
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	881,760	628,606	174,783	78,371			174,783	174,783		126,167	126,167		48,616	48,616
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	15,287	15,287												
	ED-ID	396	396												
	ED-WA	61,337	61,337												
8,4	GD-AA	37,048		25,464	11,584		25,464	25,464		18,381	18,381		7,083	7,083	
4	GD-AN	195		195			195	195		141	141		54	54	
	GD-OR	21			21										
Total Miscellaneous IT Intangible Plant - 3031XX		997,787	706,997	200,814	89,976		191	200,623	200,814		144,820	144,820	191	55,803	55,994
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	446	446												
	GD-OR	262			262										
Total General Plant- 390200, 396200		3,113	2,160	477	476			477	477		344	344		133	133
Total Amortization Expense		1,134,604	829,257	211,007	94,340		2,552	208,455	211,007	2,023	150,473	152,496	529	57,982	58,511

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 Rat	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 April 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	(286,284,524)	(286,284,524)											
Hydro (ED-AN)	(125,383,712)	(125,383,712)											
Other (ED-AN)	(87,572,962)	(87,572,962)											
Total Electric Production	(499,241,198)	(499,241,198)											
Electric Transmission													
ED-AN	(191,400,498)	(191,400,498)											
Total Electric Transmission	(191,400,498)	(191,400,498)											
Electric Distribution													
ED-ID	(156,683,751)	(156,683,751)											
ED-WA	(250,498,337)	(250,498,337)											
Total Electric Distribution	(407,182,088)	(407,182,088)											
Gas Underground Storage													
1 GD-AN	(13,082,651)		(13,082,651)		(13,082,651)	(13,082,651)			(9,193,179)	(9,193,179)		(3,889,472)	(3,889,472)
GD-OR	(548,111)			(548,111)									
Total Gas Underground Storage	(13,630,762)		(13,082,651)	(548,111)	(13,082,651)	(13,082,651)			(9,193,179)	(9,193,179)		(3,889,472)	(3,889,472)
Gas Distribution													
6 GD-AN	(1,524,320)		(1,524,320)			(1,524,320)	(1,524,320)		(1,031,660)	(1,031,660)		(492,660)	(492,660)
GD-ID	(56,743,443)		(56,743,443)		(56,743,443)	(56,743,443)					(56,743,443)		(56,743,443)
GD-WA	(112,703,731)		(112,703,731)		(112,703,731)	(112,703,731)	(112,703,731)			(112,703,731)			
GD-OR	(90,240,278)			(90,240,278)									
Total Gas Distribution	(261,211,772)		(170,971,494)	(90,240,278)	(169,447,174)	(1,524,320)	(170,971,494)	(112,703,731)	(1,031,660)	(113,735,391)	(56,743,443)	(492,660)	(57,236,103)
General Plant													
ED-AN	(36,692,157)	(36,692,157)											
ED-ID	(6,210,871)	(6,210,871)											
ED-WA	(13,104,350)	(13,104,350)											
7,4 CD-AA	(35,356,218)	(25,205,448)	(7,008,309)	(3,142,461)		(7,008,309)	(7,008,309)		(5,058,948)	(5,058,948)		(1,949,361)	(1,949,361)
9,4 CD-AN	(10,806,673)	(8,498,476)	(2,308,197)			(2,308,197)	(2,308,197)		(1,666,172)	(1,666,172)		(642,025)	(642,025)
9 CD-ID	(4,863,274)	(3,824,527)	(1,038,747)		(1,038,747)	(1,038,747)					(1,038,747)		(1,038,747)
9 CD-WA	(2,435,527)	(1,915,323)	(520,204)		(520,204)	(520,204)	(520,204)			(520,204)			
8,4 GD-AA	(1,522,962)		(1,046,762)	(476,200)		(1,046,762)	(1,046,762)		(755,605)	(755,605)		(291,157)	(291,157)
4 GD-AN	(1,439,176)		(1,439,176)			(1,439,176)	(1,439,176)		(1,038,869)	(1,038,869)		(400,307)	(400,307)
GD-ID	(1,264,886)		(1,264,886)		(1,264,886)	(1,264,886)					(1,264,886)		(1,264,886)
GD-WA	(3,191,676)		(3,191,676)		(3,191,676)	(3,191,676)	(3,191,676)			(3,191,676)			
GD-OR	(3,927,935)			(3,927,935)									
Total General Plant	(120,815,705)	(95,451,152)	(17,817,957)	(7,546,596)	(6,015,513)	(11,802,444)	(17,817,957)	(3,711,880)	(8,519,594)	(12,231,474)	(2,303,633)	(3,282,850)	(5,586,483)
Total Accumulated Depreciation	(1,493,482,023)	(1,193,274,936)	(201,872,102)	(98,334,985)	(175,462,687)	(26,409,415)	(201,872,102)	(116,415,611)	(18,744,433)	(135,160,044)	(59,047,076)	(7,664,982)	(66,712,058)

Allocation Ratios:

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

Jurisdiction -	Washington	Idaho
1 System Contract Demand	70.270%	29.730%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended April 30, 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	67.680%	32.320%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-1A
For Month Ended April 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	(7,654,019)	(7,654,019)												
Misc Intangible Plt (303000)	ED-AN	(749,159)	(749,159)												
Total Production/Transmission		(8,403,178)	(8,403,178)												
Distribution															
Franchises (302000)	ED-WA	(103,974)	(103,974)												
Misc Intangible Plt (303000)	ED-WA	(26,017)	(26,017)												
Total Distribution		(129,991)	(129,991)												
General Plant - 303000															
7,4	CD-AA	(367,621)	(262,077)	(72,870)	(32,674)		(72,870)	(72,870)		(52,601)	(52,601)		(20,269)	(20,269)	
9,4	CD-AN	(60,690)	(47,727)	(12,963)			(12,963)	(12,963)		(9,357)	(9,357)		(3,606)	(3,606)	
	GD-ID	(48,212)		(48,212)			(48,212)	(48,212)				(48,212)		(48,212)	
	GD-WA	(99,142)		(99,142)			(99,142)	(99,142)	(99,142)		(99,142)				
	GD-OR	(58,767)			(58,767)										
Total General Plant - 303000		(634,432)	(309,804)	(233,187)	(91,441)		(147,354)	(85,833)	(233,187)	(99,142)	(61,958)	(161,100)	(48,212)	(23,875)	(72,087)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(24,054,016)	(17,148,109)	(4,767,986)	(2,137,921)		(4,767,986)	(4,767,986)		(3,441,771)	(3,441,771)		(1,326,215)	(1,326,215)	
9,4	CD-AN	(9,308)	(7,320)	(1,988)			(1,988)	(1,988)		(1,435)	(1,435)		(553)	(553)	
9	CD-ID	(10,728)	(8,437)	(2,291)			(2,291)	(2,291)				(2,291)		(2,291)	
	ED-AN	(511,494)	(511,494)												
	ED-ID	(9,877)	(9,877)												
	ED-WA	(1,118,547)	(1,118,547)												
8,4	GD-AA	(1,355,606)		(931,735)	(423,871)		(931,735)	(931,735)		(672,573)	(672,573)		(259,162)	(259,162)	
4	GD-AN	(9,895)		(9,895)			(9,895)	(9,895)		(7,143)	(7,143)		(2,752)	(2,752)	
	GD-OR	(1,057)			(1,057)										
Total Miscellaneous IT Intangible Plant - 3031		(27,080,528)	(18,803,784)	(5,713,895)	(2,562,849)		(5,711,604)	(5,713,895)		(4,122,922)	(4,122,922)		(1,588,682)	(1,590,973)	
Gas Underground Storage															
1	GD-AN	(239,698)		(239,698)			(239,698)	(239,698)		(168,436)	(168,436)		(71,262)	(71,262)	
Total Gas Underground Storage		(239,698)		(239,698)			(239,698)	(239,698)		(168,436)	(168,436)		(71,262)	(71,262)	
General Plant - 390200, 396200															
7,4	CD-AA	(196,266)	(139,918)	(38,904)	(17,444)		(38,904)	(38,904)		(28,083)	(28,083)		(10,821)	(10,821)	
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	(56,825)	(56,825)												
	ED-WA	(110,678)	(110,678)												
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)		(1,863)				
	GD-OR	(48,050)			(48,050)										
Total General Plant - 390200, 396200		(426,551)	(317,541)	(43,516)	(65,494)		(4,612)	(38,904)	(43,516)	(3,643)	(28,083)	(31,726)	(969)	(10,821)	(11,790)
Total Accumulated Amortization		(36,914,378)	(27,964,298)	(6,230,296)	(2,719,784)		(151,966)	(6,076,039)	(6,230,296)	(102,785)	(4,381,399)	(4,484,184)	(49,181)	(1,694,640)	(1,746,112)

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 April 30, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	System Contract Demand	70.270%	29.730%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratic	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 April 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	704,242	0	0	0	0	0	0	0	0	704,242	0	704,242
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,986,889	0	0	2,842,253	2,842,253	0	0	790,281	790,281	0	354,355	354,355
9		CD-WA / ID / AN	1,205,951	370,172	343,838	234,362	948,372	100,539	93,387	63,653	257,579	0	0	0
		TOTAL ACCOUNT	6,772,910	383,783	706,117	3,099,389	4,189,289	577,703	93,387	853,934	1,525,024	704,242	354,355	1,058,597
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,779,547	930,516	2,132,762	3,716,269	6,779,547	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	0	3,627,718	0	3,627,718
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	77,316,140	0	0	55,118,676	55,118,676	0	0	15,325,605	15,325,605	0	6,871,859	6,871,859
9		CD-WA / ID / AN	21,753,076	5,462,918	4,440,241	7,203,678	17,106,837	1,483,736	1,205,975	1,956,528	4,646,239	0	0	0
		TOTAL ACCOUNT	111,654,248	6,393,434	6,573,003	66,038,623	79,005,060	3,661,503	1,205,975	17,282,133	22,149,611	3,627,718	6,871,859	10,499,577
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,740,317	2,949,485	14,649	5,776,183	8,740,317	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	473,187	0	0	0	0	0	0	325,231	325,231	0	147,956	147,956
7		CD-AA	48,057,597	0	0	34,260,261	34,260,261	0	0	9,525,977	9,525,977	0	4,271,359	4,271,359
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	57,384,052	2,949,485	25,618	40,109,071	43,084,174	0	2,979	9,877,584	9,880,563	0	4,419,315	4,419,315
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	23,682,104	11,852,383	3,825,910	8,003,811	23,682,104	0	0	0	0	0	0	0
99		GD-WA / ID / AN	8,655,510	0	0	0	0	5,730,182	1,606,294	1,319,034	8,655,510	0	0	0
99		GD-OR / AS	2,821,410	0	0	0	0	0	0	0	0	2,821,410	0	2,821,410
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	5,195,700	1,487,219	770,073	1,828,658	4,085,950	403,931	209,153	496,666	1,109,750	0	0	0
		TOTAL ACCOUNT	40,884,520	13,339,602	4,595,983	10,210,161	28,145,746	6,134,113	1,815,447	1,920,716	9,870,276	2,821,410	47,088	2,868,498

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 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
	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	0	57,227	0	
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	2,601,483	111,692	139,723	1,794,417	2,045,832	30,336	37,949	487,366	555,651	0	0	
		TOTAL ACCOUNT	3,138,310	122,431	154,468	2,164,262	2,441,161	114,607	37,949	487,366	639,922	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,029,969	1,018,114	315,599	1,696,256	3,029,969	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	0	873,489	0	
8		GD-AA	1,778,070	0	0	0	0	0	0	1,222,103	1,222,103	0	555,967	
7		CD-AA	9,077,527	0	0	6,471,369	6,471,369	0	0	1,799,347	1,799,347	0	806,811	
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	17,946,709	1,058,795	340,322	8,371,168	9,770,285	2,059,174	421,065	3,459,918	5,940,157	873,489	1,362,778	2,236,267
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	716,452	146,649	58,744	511,059	716,452	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	0	136,412	0	
8		GD-AA	161,802	0	0	0	0	0	0	111,210	111,210	0	50,592	
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	1,619,051	151,809	60,391	842,276	1,054,476	47,387	15,444	283,129	345,960	136,412	82,203	218,615

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 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	38,395,392	17,996,031	10,600,085	9,799,276	38,395,392	0	0	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	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	572,565	0	0	408,181	408,181	0	0	113,494	113,494	0	50,890	50,890	
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	0	
		TOTAL ACCOUNT	45,142,332	18,253,059	11,007,598	10,738,698	39,999,355	2,894,767	1,065,212	1,088,274	5,048,253	43,834	50,890	94,724	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	53,637,607	9,457,986	2,996,257	41,183,364	53,637,607	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,346,850	0	0	0	0	696,610	556,821	93,419	1,346,850	0	0	0	
99		GD-OR / AS	1,193,307	0	0	0	0	0	0	0	0	1,193,307	0	1,193,307	
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470	
7		CD-AA	25,082,574	0	0	17,881,367	17,881,367	0	0	4,971,868	4,971,868	0	2,229,339	2,229,339	
9		CD-WA / ID / AN	12,477,333	397,739	3,187,772	6,226,789	9,812,300	108,026	865,803	1,691,204	2,665,033	0	0	0	
		TOTAL ACCOUNT	94,730,603	9,855,725	6,184,029	65,291,520	81,331,274	804,636	1,422,624	7,438,953	9,666,213	1,193,307	2,539,809	3,733,116	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	67,188	0	2,299	64,889	67,188	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	590,449	0	0	420,931	420,931	0	0	117,039	117,039	0	52,479	52,479	
9		CD-WA / ID / AN	9,978	3,921	0	3,926	7,847	1,065	0	1,066	2,131	0	0	0	
		TOTAL ACCOUNT	669,982	3,921	2,299	489,746	495,966	1,065	0	118,105	119,170	2,367	52,479	54,846	
		TOTAL GENERAL PLANT	379,942,717	52,512,044	29,649,828	207,354,914	289,516,786	16,294,955	6,080,082	42,810,112	65,185,149	9,460,006	15,780,776	25,240,782	

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 April 30, 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	7,073,182	153,179	0	6,920,003	7,073,182	0	0	0	0	0
99		GD-WA / ID / AN	1,171,691	0	0	0	0	990,654	181,037	0	1,171,691	0
99		GD-OR / AS	428,641	0	0	0	0	0	0	0	0	428,641
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,504,463	0	0	4,637,031	4,637,031	0	0	1,289,315	1,289,315	0
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0
		TOTAL ACCOUNT	15,372,035	153,179	0	11,709,643	11,862,822	990,654	181,037	1,330,764	2,502,455	428,641
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	4,773,003	3,684,360	23,524	1,065,119	4,773,003	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	2,191,610	0	0	0	0	0	0	1,506,337	1,506,337	0
7		CD-AA	54,803,793	0	0	39,069,624	39,069,624	0	0	10,863,208	10,863,208	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	61,872,942	3,684,360	65,713	40,174,762	43,924,835	0	11,459	12,380,414	12,391,873	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	4,402,244	0	0	3,138,360	3,138,360	0	0	872,613	872,613	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,427,389	0	0	3,150,748	3,150,748	0	0	884,139	884,139	1,231
	TOTAL		81,672,366	3,837,539	65,713	55,035,153	58,938,405	990,654	192,496	14,595,317	15,778,467	429,872

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended April 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(43,198,185)	(30,795,986)	(8,562,744)	(3,839,455)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(1,979,901)	(1,557,014)	(422,887)	0
7	283750 CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
	Total	<u>(45,724,481)</u>	<u>(32,742,525)</u>	<u>(9,093,937)</u>	<u>(3,888,019)</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 April 30, 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		774,470	774,470		774,470	774,470		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		533,363	533,363		533,363	533,363		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,782,924	6,782,924		5,473,327	5,473,327		1,309,597	1,309,597
1	154300	PLANT MATERIALS & OPER SUP-CS2		251,697	251,697		203,101	203,101		48,596	48,596
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		731,388	731,388		590,177	590,177		141,211	141,211
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		3,848	3,848		3,105	3,105		743	743
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		0	0		0	0		0	0
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(645)	(645)		(520)	(520)		(125)	(125)
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	14,634,165		14,634,165	14,634,165		14,634,165	0		0
TOTAL			14,634,165	9,077,045	23,711,210	14,634,165	7,577,023	22,211,188	0	1,500,022	1,500,022

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%