

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	26,171,369	15,317,985	10,853,384
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	26,171,369	15,317,985	10,853,384
G-APL	Gas Net Adjusted Rate Base	340,020,008	227,494,638	112,525,370
	RATE OF RETURN	7.697%	6.733%	9.645%

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended April 30, 2014
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
1	Input	System Contract Demand	01-01-2010 thru 12-31-2012	100.000%	70.270%	29.730%	
2	Input	Number of Customers - AMA Percent	05-01-2013 thru 04-30-2014	227,305 100.000%	150,912 66.392%	76,393 33.608%	
3	G-OPS	Direct Distribution Operating Expense Percent	05-01-2013 thru 04-30-2014	11,446,418 100.000%	8,022,617 70.088%	3,423,801 29.912%	
	Input	Jurisdictional 4-Factor Ratio	01-01-2013 thru 12-31-2013				
		Direct O & M Accounts 798 - 894		4,428,414	3,086,497	1,341,917	
		Direct O & M Accounts 901 - 935		7,145,528	6,725,788	419,740	
		Total		11,573,942	9,812,285	1,761,657	
		Percentage		100.000%	84.779%	15.221%	
		Direct Labor					
		Amount: Accounts 798 - 894		7,184,224	4,915,658	2,268,566	
		Amount: Accounts 901 - 935		2,925,452	2,275,129	650,323	
		Total		10,109,676	7,190,787	2,918,889	
		Percentage		100.000%	71.128%	28.872%	
		Total Number of Customers		228,433	151,676	76,757	
		Percentage		100.000%	66.398%	33.602%	
		Total Direct Plant		342,298,034	227,409,225	114,888,809	
		Percentage		100.000%	66.436%	33.564%	
4		Total Four Factor Allocators Percent		400.000%	288.741%	111.259%	
				100.000%	72.185%	27.815%	
6	Input	Actual Therms Purchased Percent	05-01-2013 thru 04-30-2014	264,900,981 100.000%	182,858,179 69.029%	82,042,802 30.971%	
	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		594,738	366,305	228,433	0
	Percentage		100.000%	61.591%	38.409%	0.000%
	Net Direct Plant		2,443,285,624	2,078,050,262	365,235,362	0
	Percentage		100.000%	85.051%	14.949%	0.000%
9	Total Percentages Average (CD AN/ID/WA)		400.000%	314.564%	85.436%	0.000%
			100.000%	78.641%	21.359%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
			100.000%	0.000%	80.700%	19.300%
10	Actual Annual Throughput Percent	01-01-2013 thru 12-31-2013	System	Washington	Idaho	
			250,528,153	173,901,125	76,627,028	
			100.000%	69.414%	30.586%	
11	Book Depreciation Percent	05-01-2013 thru 04-30-2014	16,163,680	10,972,234	5,191,446	
			100.000%	67.882%	32.118%	
12	Net Gas Plant (before DFIT) - AMA Percent	04-01-2013 thru 04-30-2014	397,929,108	267,392,437	130,536,671	
			100.000%	67.196%	32.804%	
13	G-PLT Net Gas General Plant - AMA Percent	04-01-2013 thru 04-30-2014	45,633,989	33,643,619	11,990,370	
			100.000%	73.725%	26.275%	

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14	Net Allocated Schedule M's - AMA Percent	05-01-2013 thru 04-30-2014	-18,881,495	-12,572,834	-6,308,661
			100.000%	66.588%	33.412%
99	Input Not Allocated		0.000%	0.000%	0.000%

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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	155,927,798	0	155,927,798	107,113,048	0	107,113,048	48,814,750	0	48,814,750
99	4812XX	Commercial - Firm & Interruptible	78,965,411	0	78,965,411	55,386,174	0	55,386,174	23,579,237	0	23,579,237
99	4813XX	Industrial-Firm	3,414,787	0	3,414,787	1,841,833	0	1,841,833	1,572,954	0	1,572,954
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	326,588	0	326,588	288,968	0	288,968	37,620	0	37,620
99	499XXX	Unbilled Revenue	(324,552)	0	(324,552)	(248,617)	0	(248,617)	(75,935)	0	(75,935)
		TOTAL SALES TO ULTIMATE CUSTOMERS	238,310,032	0	238,310,032	164,381,406	0	164,381,406	73,928,626	0	73,928,626
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	102,330,119	0	102,330,119	69,968,960	0	69,968,960	32,361,159	0	32,361,159
4	488000	Miscellaneous Service Revenues	24,229	0	24,229	12,587	0	12,587	11,642	0	11,642
99	489300	Transportation For Others	4,526,720	0	4,526,720	4,059,665	0	4,059,665	467,055	0	467,055
99	493000	Rent from Gas Property	2,334	0	2,334	2,334	0	2,334	0	0	0
4	495000	Other Gas Revenues	5,927,080	352,066	6,279,146	4,050,080	254,139	4,304,219	1,877,000	97,927	1,974,927
99	496100	Provision for Rate Refund	(443,735)	0	(443,735)	0	0	0	(443,735)	0	(443,735)
		TOTAL OTHER OPERATING REVENUES	112,366,747	352,066	112,718,813	78,093,626	254,139	78,347,765	34,273,121	97,927	34,371,048
		TOTAL GAS REVENUES	350,676,779	352,066	351,028,845	242,475,032	254,139	242,729,171	108,201,747	97,927	108,299,674
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	227,987,529	0	227,987,529	156,182,744	0	156,182,744	71,804,785	0	71,804,785
99	808XXX	Net Natural Gas Storage Transactions	(9,577)	0	(9,577)	625,771	0	625,771	(635,348)	0	(635,348)
99	811000	Gas Used for Products Extraction	(1,104,326)	0	(1,104,326)	(757,651)	0	(757,651)	(346,675)	0	(346,675)
10	813000	Other Gas Expenses	0	1,116,409	1,116,409	0	774,944	774,944	0	341,465	341,465
99	813010	Gas Technology Institute (GTI) Expenses	110,100	0	110,100	78,176	0	78,176	31,924	0	31,924
		TOTAL PRODUCTION EXPENSES	226,983,726	1,116,409	228,100,135	156,129,040	774,944	156,903,984	70,854,686	341,465	71,196,151
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	21,107	21,107	0	14,832	14,832	0	6,275	6,275
1	824000	Other Expenses	0	593,007	593,007	0	416,706	416,706	0	176,301	176,301
1	837000	Other Equipment	0	546,254	546,254	0	383,853	383,853	0	162,401	162,401
		TOTAL UNDERGROUND STORAGE OPER E	0	1,160,368	1,160,368	0	815,391	815,391	0	344,977	344,977
G-DEPX		Depreciation Expense-Underground Storage	0	546,007	546,007	0	383,679	383,679	0	162,328	162,328
G-AMTX		Amortization Expense-Underground Storage	0	228	228	0	160	160	0	68	68
G-OTX		Taxes Other Than FIT	0	304,329	304,329	0	213,852	213,852	0	90,477	90,477
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT	0	850,564	850,564	0	597,691	597,691	0	252,873	252,873
		TOTAL UNDERGROUND STORAGE EXPENS	0	2,010,932	2,010,932	0	1,413,082	1,413,082	0	597,850	597,850

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Ref/Basis Account Description	

AVISTA UTILITIES

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

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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	283,948	1,261,949	1,545,897	213,788	884,475	1,098,263	70,160	377,474	447,634
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,404,740	1,040,293	3,445,033	1,794,433	729,121	2,523,554	610,307	311,172	921,479
3	875000	Measuring & Reg Sta Exp-General	156,323	0	156,323	95,509	0	95,509	60,814	0	60,814
3	876000	Measuring & Reg Sta Exp-Industrial	2,989	0	2,989	1,963	0	1,963	1,026	0	1,026
3	877000	Measuring & Reg Sta Exp-City Gate	175,250	214	175,464	71,625	150	71,775	103,625	64	103,689
3	878000	Meter & House Regulator Expenses	559,121	0	559,121	445,393	0	445,393	113,728	0	113,728
3	879000	Customer Installation Expenses	1,866,651	72,353	1,939,004	1,178,038	50,711	1,228,749	688,613	21,642	710,255
3	880000	Other Expenses	1,323,533	710,091	2,033,624	852,709	497,689	1,350,398	470,824	212,402	683,226
3	881000	Rents	0	32,457	32,457	0	22,748	22,748	0	9,709	9,709
MAINTENANCE											
3	885000	Supervision & Engineering	142,896	2,406	145,302	55,137	1,686	56,823	87,759	720	88,479
3	887000	Mains	1,882,351	0	1,882,351	1,462,353	0	1,462,353	419,998	0	419,998
3	889000	Measuring & Reg Sta Exp-General	188,757	0	188,757	111,912	0	111,912	76,845	0	76,845
3	890000	Measuring & Reg Sta Exp-Industrial	180,290	0	180,290	104,081	0	104,081	76,209	0	76,209
3	891000	Measuring & Reg Sta Exp-City Gate	74,570	0	74,570	36,030	0	36,030	38,540	0	38,540
3	892000	Services	1,456,412	18,870	1,475,282	1,043,667	13,226	1,056,893	412,745	5,644	418,389
3	893000	Meters & House Regulators	748,545	769,232	1,517,777	555,937	539,139	1,095,076	192,608	230,093	422,701
3	894000	Other Equipment	42	206,669	206,711	42	144,850	144,892	0	61,819	61,819
TOTAL DISTRIBUTION OPERATING EXP			11,446,418	4,114,534	15,560,952	8,022,617	2,883,795	10,906,412	3,423,801	1,230,739	4,654,540
G-DEPX		Depreciation Expense-Distribution	12,162,231	62,498	12,224,729	8,100,212	43,142	8,143,354	4,062,019	19,356	4,081,375
G-OTX		Taxes Other Than FIT	17,398,820	0	17,398,820	14,585,024	0	14,585,024	2,813,796	0	2,813,796
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			29,561,051	62,498	29,623,549	22,685,236	43,142	22,728,378	6,875,815	19,356	6,895,171
TOTAL DISTRIBUTION EXPENSES			41,007,469	4,177,032	45,184,501	30,707,853	2,926,937	33,634,790	10,299,616	1,250,095	11,549,711
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	219,746	219,746	0	145,894	145,894	0	73,852	73,852
2	902000	Meter Reading Expenses	1,885,191	69,224	1,954,415	1,669,173	45,959	1,715,132	216,018	23,265	239,283
G-903	903XXX	Customer Records & Collection Expenses	1,097,955	4,243,990	5,341,945	754,498	2,817,670	3,572,168	343,457	1,426,320	1,769,777
2	904000	Uncollectible Accounts	347	1,636,488	1,636,835	0	1,086,497	1,086,497	347	549,991	550,338
2	905000	Misc Customer Accounts	0	148,788	148,788	0	98,783	98,783	0	50,005	50,005
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,983,493	6,318,236	9,301,729	2,423,671	4,194,803	6,618,474	559,822	2,123,433	2,683,255
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,839,258	175,809	6,015,067	5,769,592	116,723	5,886,315	69,666	59,086	128,752
2	909000	Advertising	3,883	670,691	674,574	2,831	445,285	448,116	1,052	225,406	226,458

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	910000	Misc Customer Service & Info Exp	0	124,999	124,999	0	82,989	82,989	0	42,010	42,010
		TOTAL CUSTOMER SERVICE & INFO EXP	5,843,141	971,499	6,814,640	5,772,423	644,997	6,417,420	70,718	326,502	397,220

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	(1,646)	(1,646)	0	(1,093)	(1,093)	0	(553)	(553)
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	(1,646)	(1,646)	0	(1,093)	(1,093)	0	(553)	(553)
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	116,032	5,868,350	5,984,382	75,130	4,236,068	4,311,198	40,902	1,632,282	1,673,184
4	921000	Office Supplies & Expenses	36	1,097,314	1,097,350	36	792,096	792,132	0	305,218	305,218
4	922000	Admin. Expenses Transferred - Credit	0	(16,538)	(16,538)	0	(11,938)	(11,938)	0	(4,600)	(4,600)
4	923000	Outside Services Employed	0	2,819,117	2,819,117	0	2,034,980	2,034,980	0	784,137	784,137
4	924000	Property Insurance Premium	0	324,904	324,904	0	234,532	234,532	0	90,372	90,372
4	925XXX	Injuries and Damages	140	1,102,137	1,102,277	98	795,578	795,676	42	306,559	306,601
4	926XXX	Employee Pensions and Benefits	0	311,051	311,051	0	224,532	224,532	0	86,519	86,519
4	928000	Regulatory Commission Expenses	755,882	248,217	1,004,099	527,586	179,175	706,761	228,296	69,042	297,338
4	930000	Miscellaneous General Expenses	42,675	917,806	960,481	28,149	662,518	690,667	14,526	255,288	269,814
4	931000	Rents	9,467	212,074	221,541	9,124	153,086	162,210	343	58,988	59,331
4	935000	Maintenance of General Plant	453,063	2,006,444	2,459,507	358,870	1,448,352	1,807,222	94,193	558,092	652,285
TOTAL ADMIN & GEN OPERATING EXP			1,377,295	14,890,876	16,268,171	998,993	10,748,979	11,747,972	378,302	4,141,897	4,520,199
G-DEPX		Depreciation Expense-General Plant	359,692	3,033,252	3,392,944	255,647	2,189,553	2,445,200	104,045	843,699	947,744
G-AMTX		Amortization Expense - General Plant - 303000	27,888	63,834	91,722	23,830	46,079	69,909	4,058	17,755	21,813
G-AMTX		Amortization Expense - Misc IT Intangible Plant	2,292	2,217,306	2,219,598	0	1,600,563	1,600,563	2,292	616,743	619,035
G-AMTX		Amortization Expense-General Plant - 390200, :	0	5,720	5,720	0	4,129	4,129	0	1,591	1,591
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	129,105	0	129,105	129,105	0	129,105	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	(947)	0	(947)	(947)	0	(947)	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			518,030	5,320,112	5,838,142	407,635	3,840,324	4,247,959	110,395	1,479,788	1,590,183
TOTAL ADMIN & GENERAL EXPENSES			1,895,325	20,210,988	22,106,313	1,406,628	14,589,303	15,995,931	488,697	5,621,685	6,110,382
TOTAL EXPENSES BEFORE FIT			278,713,154	34,803,450	313,516,604	196,439,615	24,542,973	220,982,588	82,273,539	10,260,477	92,534,016
NET OPERATING INCOME (LOSS) BEFORE FIT					37,512,241		21,746,583		15,765,658		
G-FIT		FEDERAL INCOME TAX			9,274,316		4,909,213		4,365,103		
G-FIT		DEFERRED FEDERAL INCOME TAX			2,104,392		1,542,333		562,059		

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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			(37,836)			(22,948)			(14,888)
		GAS NET OPERATING INCOME (LOSS)			26,171,369			15,317,985			10,853,384

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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 - AMA		100.000%		66.392%		33.608%		
G-ALL	3	Direct Distribution Operating Expense		100.000%		70.088%		29.912%		
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		72.185%		27.815%		
G-ALL	10	Actual Annual Throughput		100.000%		69.414%		30.586%		
G-ALL	99	Not Allocated		0.000%		0.000%		0.000%		

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended 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	171,390,194	0	171,390,194	117,379,488	0	117,379,488	54,010,706	0	54,010,706
1	804001	Pipeline Demand Costs	25,729,301	0	25,729,301	18,042,122	0	18,042,122	7,687,179	0	7,687,179
1	804002	Transport Variable Charges	962,251	0	962,251	675,098	0	675,098	287,153	0	287,153
6	804010	Gas Costs - Fixed Hedge	(6,713)	0	(6,713)	(1,653)	0	(1,653)	(5,060)	0	(5,060)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	242,410	0	242,410	164,596	0	164,596	77,814	0	77,814
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	(2,016,330)	0	(2,016,330)	(1,384,328)	0	(1,384,328)	(632,002)	0	(632,002)
6	804700	Gas Costs - Offsystem Bookout	907,362	0	907,362	613,470	0	613,470	293,892	0	293,892
6	804711	Gas Costs - Offsystem Bookout Offset	(907,362)	0	(907,362)	(613,470)	0	(613,470)	(293,892)	0	(293,892)
6	804730	Gas Costs - Intracompany LDC Gas	26,723,246	0	26,723,246	18,159,328	0	18,159,328	8,563,918	0	8,563,918
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(741,069)	0	(741,069)	(524,196)	0	(524,196)	(216,873)	0	(216,873)
99	805111	Amortize ID Holdback	(1,005,103)	0	(1,005,103)	0	0	0	(1,005,103)	0	(1,005,103)
99	805120	Gas Expense - Rate Deferrals	6,709,342	0	6,709,342	3,672,289	0	3,672,289	3,037,053	0	3,037,053
		TOTAL PURCHASED GAS COSTS	227,987,529	0	227,987,529	156,182,744	0	156,182,744	71,804,785	0	71,804,785

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	6	Actual Therms Purchased	100.000%	69.029%	30.971%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12A
For Twelve Months Ended 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	1,097,955	4,243,990	5,341,945	754,498	2,817,670	3,572,168	343,457	1,426,320	1,769,777
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			1,097,955	4,243,990	5,341,945	754,498	2,817,670	3,572,168	343,457	1,426,320	1,769,777

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.392%	33.608%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.196%	32.804%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months 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	234,485	175,809	410,294	164,819	116,723	281,542	69,666	59,086	128,752
99	908600	Public Purpose Tariff Rider Expense Offset	5,476,714	0	5,476,714	5,476,714	0	5,476,714	0	0	0
99	908610	Limited Income Tax Refund Program	167,488	0	167,488	167,488	0	167,488	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(39,429)	0	(39,429)	(39,429)	0	(39,429)	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			5,839,258	175,809	6,015,067	5,769,592	116,723	5,886,315	69,666	59,086	128,752

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.392%	33.608%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended 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	340,020,008	227,494,638	112,525,370
	Interest Deduction for FIT Calculation	9,952,093	6,631,469	3,320,624
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended April 30, 2014				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	351,028,845	242,729,171	108,299,674
G-OPS	Operating & Maintenance Expense	277,204,349	193,408,560	83,795,789
G-OPS	Book Deprec/Amort and Reg Amortizations	18,609,106	12,775,152	5,833,954
G-OTX	Taxes Other than FIT	17,703,149	14,798,876	2,904,273
	Net Operating Income Before FIT	37,512,241	21,746,583	15,765,658
G-INT	Less: Interest Expense	9,952,093	6,631,469	3,320,624
G-SCM	Schedule M Adjustments	(1,062,102)	(1,088,792)	26,690
	Taxable Net Operating Income	26,498,046	14,026,322	12,471,724
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	9,274,316	4,909,213	4,365,103
G-DTE	Deferred FIT	2,104,392	1,542,333	562,059
99	411400 Amortized Investment Tax Credit	(37,836)	(22,948)	(14,888)
	Total FIT/Deferred FIT & ITC	11,340,872	6,428,598	4,912,274
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
 For Twelve Months Ended April 30, 2014
 Average of Monthly Averages Basis

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	12,552,103	5,928,845	18,480,948	8,379,690	4,267,304	12,646,994	4,172,413	1,661,541	5,833,954
12	997001	Contributions In Aid of Construction	0	194,590	194,590	0	130,757	130,757	0	63,833	63,833
2	997002	Injuries and Damages	0	(100,000)	(100,000)	0	(66,392)	(66,392)	0	(33,608)	(33,608)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	737,873	737,873	0	532,634	532,634	0	205,239	205,239
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	4,963,170	0	4,963,170	3,148,093	0	3,148,093	1,815,077	0	1,815,077
4	997015	Airplane Lease Payments	0	111,156	111,156	0	80,238	80,238	0	30,918	30,918
12	997016	Redemption Expense Amortization	0	368,120	368,120	0	247,362	247,362	0	120,758	120,758
4	997020	FAS87 Current Pension Accrual	0	(1,118,355)	(1,118,355)	0	(807,285)	(807,285)	0	(311,070)	(311,070)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	127,996	0	127,996	127,996	0	127,996	0	0	0
12	997032	Interest Rate Swaps	0	767,051	767,051	0	515,428	515,428	0	251,623	251,623
4	997033	DSM Tariff Rider	(228,183)	0	(228,183)	(132,309)	0	(132,309)	(95,874)	0	(95,874)
12	997048	AFUDC	0	(249,555)	(249,555)	0	(167,691)	(167,691)	0	(81,864)	(81,864)
11	997049	Tax Depreciation	0	(27,497,905)	(27,497,905)	0	(18,666,128)	(18,666,128)	0	(8,831,777)	(8,831,777)
1	997055	Deferred Gas Exchange	0	125,001	125,001	0	87,838	87,838	0	37,163	37,163
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	(39,429)	0	(39,429)	(39,429)	0	(39,429)	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,477,118	1,477,118	0	1,002,697	1,002,697	0	474,421	474,421
4	997081	Deferred Compensation	0	170,259	170,259	0	122,901	122,901	0	47,358	47,358
4	997082	Meal Disallowances	0	98,551	98,551	0	71,139	71,139	0	27,412	27,412
4	997083	Paid Time Off	0	106,167	106,167	0	76,637	76,637	0	29,530	29,530
2	997084	Customer Uncollectibles	0	(410)	(410)	0	(272)	(272)	0	(138)	(138)
99	997098	Provision for Rate Refund	443,735	0	443,735	0	0	0	443,735	0	443,735
		TOTAL SCHEDULE M ADJUSTMENTS	17,819,392	(18,881,494)	(1,062,102)	11,484,041	(12,572,833)	(1,088,792)	6,335,351	(6,308,661)	26,690

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
G-ALL	2	Number of Customers - AMA	100.000%	66.392%	33.608%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	69.029%	30.971%
G-ALL	11	Book Depreciation	100.000%	67.882%	32.118%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.196%	32.804%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended 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	4,009,548	2,669,878	1,339,670
99	410100	Deferred Federal Income Tax Exp	(1,857,351)	(1,100,323)	(757,028)
		SUBTOTAL	2,152,197	1,569,555	582,642
14	411100	Deferred Federal Income Tax Expense - Allocated	(61,605)	(41,022)	(20,583)
99	411100	Deferred Federal Income Tax Exp	13,800	13,800	0
		SUBTOTAL	(47,805)	(27,222)	(20,583)
		Total Deferred Federal Income Tax Expense	2,104,392	1,542,333	562,059

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	66.588%	33.412%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months 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	304,329	304,329	0	213,852	213,852	0	90,477	90,477
		TOTAL UNDERGROUND STORAGE TAX	0	304,329	304,329	0	213,852	213,852	0	90,477	90,477
		DISTRIBUTION									
99	408110	State Excise Tax	6,295,139	0	6,295,139	6,295,139	0	6,295,139	0	0	0
99	408120	Municipal Occupation & License Tax	7,445,118	0	7,445,118	6,116,257	0	6,116,257	1,328,861	0	1,328,861
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	3,452,121	0	3,452,121	2,173,628	0	2,173,628	1,278,493	0	1,278,493
99	409100	State Income Tax	206,442	0	206,442	0	0	0	206,442	0	206,442
		TOTAL DISTRIBUTION TAX	17,398,820	0	17,398,820	14,585,024	0	14,585,024	2,813,796	0	2,813,796
		TOTAL TAXES OTHER THAN FIT	17,398,820	304,329	17,703,149	14,585,024	213,852	14,798,876	2,813,796	90,477	2,904,273

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended April 30, 2014
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

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)	1,149,228	967,792	2,117,020	968,191	698,601	1,666,792	181,037	269,191	450,228
4	3031XX	Misc Intangible IT Plant (3031XX)	11,458	12,324,860	12,336,318	0	8,896,700	8,896,700	11,458	3,428,160	3,439,618
		TOTAL INTANGIBLE PLANT	1,160,686	13,292,652	14,453,338	968,191	9,595,301	10,563,492	192,495	3,697,351	3,889,846
		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	1,477,184	1,477,184	0	1,038,017	1,038,017	0	439,167	439,167
1	352XXX	Wells	0	18,417,147	18,417,147	0	12,941,729	12,941,729	0	5,475,418	5,475,418
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	11,603,978	11,603,978	0	8,154,115	8,154,115	0	3,449,863	3,449,863
1	355000	Measuring & Regulating Equipment	0	279,587	279,587	0	196,466	196,466	0	83,121	83,121
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,594,439	1,594,439	0	1,120,412	1,120,412	0	474,027	474,027
		TOTAL UNDERGROUND STORAGE PLANT	0	35,287,330	35,287,330	0	24,796,406	24,796,406	0	10,490,924	10,490,924
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,960	0	88,960	64,290	0	64,290	24,670	0	24,670
6	374400	Land & Land Rights	103,893	0	103,893	40,758	0	40,758	63,135	0	63,135
6	375000	Structures & Improvements	841,715	21,450	863,165	573,689	14,807	588,496	268,026	6,643	274,669
6	376000	Mains	245,091,414	2,512,521	247,603,935	160,520,344	1,734,368	162,254,712	84,571,070	778,153	85,349,223
6	378000	Measuring & Reg Station Equip-General	5,308,285	57,440	5,365,725	3,228,215	39,650	3,267,865	2,080,070	17,790	2,097,860
6	379000	Measuring & Reg Station Equip-City Gate	6,023,501	0	6,023,501	1,859,034	0	1,859,034	4,164,467	0	4,164,467
6	380000	Services	158,816,358	0	158,816,358	108,097,218	0	108,097,218	50,719,140	0	50,719,140
6	381000	Meters	65,685,495	0	65,685,495	43,899,043	0	43,899,043	21,786,452	0	21,786,452
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	3,036,587	0	3,036,587	2,403,601	0	2,403,601	632,986	0	632,986
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	484,996,208	2,591,411	487,587,619	320,686,192	1,788,825	322,475,017	164,310,016	802,586	165,112,602
		GENERAL PLANT									
4	389XXX	Land & Land Rights	671,090	845,647	1,516,737	577,703	610,430	1,188,133	93,387	235,217	328,604
4	390XXX	Structures & Improvements	4,871,202	16,326,726	21,197,928	3,676,328	11,785,447	15,461,775	1,194,874	4,541,279	5,736,153
4	391XXX	Office Furniture & Equipment	2,979	9,873,077	9,876,056	0	7,126,881	7,126,881	2,979	2,746,196	2,749,175
4	392XXX	Transportation Equipment	7,639,269	1,831,825	9,471,094	5,804,585	1,322,303	7,126,888	1,834,684	509,522	2,344,206
4	393000	Stores Equipment	152,470	443,874	596,344	114,388	320,410	434,798	38,082	123,464	161,546
4	394000	Tools, Shop & Garage Equipment	2,554,314	3,211,954	5,766,268	2,111,006	2,318,549	4,429,555	443,308	893,405	1,336,713

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended April 30, 2014
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	71,617	253,069	324,686	54,014	182,678	236,692	17,603	70,391	87,994
4	396XXX	Power Operated Equipment	3,938,031	1,084,907	5,022,938	2,879,621	783,140	3,662,761	1,058,410	301,767	1,360,177
4	397XXX	Communications Equipment	2,048,255	6,689,478	8,737,733	711,464	4,828,800	5,540,264	1,336,791	1,860,678	3,197,469
4	398000	Miscellaneous Equipment	767	93,625	94,392	760	67,583	68,343	7	26,042	26,049
		TOTAL GENERAL PLANT	21,949,994	40,654,182	62,604,176	15,929,869	29,346,221	45,276,090	6,020,125	11,307,961	17,328,086
		TOTAL PLANT IN SERVICE	508,106,888	91,825,575	599,932,463	337,584,252	65,526,753	403,111,005	170,522,636	26,298,822	196,821,458
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,847,739)	(12,847,739)	0	(9,028,106)	(9,028,106)	0	(3,819,633)	(3,819,633)
G-ADEP		Distribution Plant	(164,675,815)	(1,495,676)	(166,171,491)	(109,698,794)	(1,032,450)	(110,731,244)	(54,977,021)	(463,226)	(55,440,247)
G-ADEP		General Plant	(5,560,161)	(11,369,132)	(16,929,293)	(3,395,830)	(8,206,808)	(11,602,638)	(2,164,331)	(3,162,324)	(5,326,655)
		TOTAL ACCUMULATED DEPRECIATION	(170,235,976)	(25,712,547)	(195,948,523)	(113,094,624)	(18,267,364)	(131,361,988)	(57,141,352)	(7,445,183)	(64,586,535)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(134,547)	(55,006)	(189,553)	(88,195)	(39,706)	(127,901)	(46,352)	(15,300)	(61,652)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(5,583,553)	(5,583,553)	0	(4,030,488)	(4,030,488)	0	(1,553,065)	(1,553,065)
G-AAMT		Underground Storage	0	(239,594)	(239,594)	0	(168,363)	(168,363)	0	(71,231)	(71,231)
G-AAMT		General Plant - 390200, 396200	(4,612)	(36,282)	(40,894)	(3,643)	(26,190)	(29,833)	(969)	(10,092)	(11,061)
		TOTAL ACCUMULATED AMORTIZATION	(139,159)	(5,914,435)	(6,053,594)	(91,838)	(4,264,747)	(4,356,585)	(47,321)	(1,649,688)	(1,697,009)
		TOTAL ACCUMULATED DEPR/AMORT	(170,375,135)	(31,626,982)	(202,002,117)	(113,186,462)	(22,532,111)	(135,718,573)	(57,188,673)	(9,094,871)	(66,283,544)
		NET GAS UTILITY PLANT before DFIT	337,731,753	60,198,593	397,930,346	224,397,790	42,994,642	267,392,432	113,333,963	17,203,951	130,537,914
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(65,506,945)	(65,506,945)	0	(44,018,047)	(44,018,047)	0	(21,488,898)	(21,488,898)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(8,764,561)	(8,764,561)	0	(6,305,892)	(6,305,892)	0	(2,458,669)	(2,458,669)
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	(1,157,974)	(1,157,974)	0	(778,112)	(778,112)	0	(379,862)	(379,862)
		TOTAL ACCUMULATED DFIT	0	(75,537,786)	(75,537,786)	0	(51,180,232)	(51,180,232)	0	(24,357,554)	(24,357,554)
		NET GAS UTILITY PLANT	337,731,753	(15,339,193)	322,392,560	224,397,790	(8,185,590)	216,212,200	113,333,963	(7,153,603)	106,180,360

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	69.029%	30.971%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.196%	32.804%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	337,731,753	(15,339,193)	322,392,560	224,397,790	(8,185,590)	216,212,200	113,333,963	(7,153,603)	106,180,360
	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	10,837,498	10,837,498	0	7,615,510	7,615,510	0	3,221,988	3,221,988
4	252000 Customer Advances	(77,864)	201	(77,663)	(11,804)	145	(11,659)	(66,060)	56	(66,004)
99	235199 Customer Deposits	(348,632)	0	(348,632)	(348,632)	0	(348,632)	0	0	0
C-WKC	Working Capital	0	1,485,181	1,485,181	0	0	0	0	1,485,181	1,485,181
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(426,496)	18,053,944	17,627,448	(360,436)	11,642,874	11,282,438	(66,060)	6,411,070	6,345,010
	NET RATE BASE	337,305,257	2,714,751	340,020,008	224,037,354	3,457,284	227,494,638	113,267,903	(742,533)	112,525,370

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended 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)	7,698,485	7,698,485											
	Hydro (ED-AN)	8,138,744	8,138,744											
	Other (ED-AN)	9,319,196	9,319,196											
Total Electric Production		25,156,425	25,156,425											
Electric Transmission														
	ED-AN	10,149,255	10,149,255											
Total Electric Transmission		10,149,255	10,149,255											
Electric Distribution														
	ED-ID	14,022,465	14,022,465											
	ED-WA	22,837,430	22,837,430											
Total Electric Distribution		36,859,895	36,859,895											
Gas Underground Storage														
1	GD-AN	546,007	546,007			546,007	546,007		383,679	383,679		162,328	162,328	
	GD-OR	113,672		113,672										
Total Gas Underground Storage		659,679	546,007	113,672		546,007	546,007		383,679	383,679		162,328	162,328	
Gas Distribution														
6	GD-AN	62,498	62,498			62,498	62,498		43,142	43,142		19,356	19,356	
	GD-ID	4,062,019	4,062,019		4,062,019	4,062,019	4,062,019				4,062,019		4,062,019	
	GD-WA	8,100,212	8,100,212		8,100,212	8,100,212	8,100,212	8,100,212						
	GD-OR	4,090,885		4,090,885										
Total Gas Distribution		16,315,614	12,224,729	4,090,885	12,162,231	62,498	12,224,729	8,100,212	43,142	8,143,354	4,062,019	19,356	4,081,375	
General Plant														
	ED-AN	2,573,072	2,573,072											
	ED-ID	145,532	145,532											
	ED-WA	905,240	905,240											
7,4	CD-AA	13,796,888	9,835,802	2,734,819	1,226,267		2,734,819	2,734,819	1,974,129	1,974,129		760,690	760,690	
9,4	CD-AN	713,564	561,154	152,410			152,410	152,410	110,017	110,017		42,393	42,393	
9	CD-ID	262,623	206,529	56,094		56,094	56,094				56,094		56,094	
9	CD-WA	169,167	133,035	36,132		36,132	36,132	36,132		36,132				
8,4	GD-AA	160,893		110,585	50,308		110,585	110,585	79,826	79,826		30,759	30,759	
4	GD-AN	35,438		35,438			35,438	35,438	25,581	25,581		9,857	9,857	
	GD-ID	47,951		47,951		47,951	47,951				47,951		47,951	
	GD-WA	219,515		219,515		219,515	219,515	219,515		219,515				
	GD-OR	256,285		256,285										
Total General Plant		19,286,168	14,360,364	3,392,944	1,532,860	359,692	3,033,252	3,392,944	255,647	2,189,553	2,445,200	104,045	843,699	947,744
Total Depreciation Expense		108,427,036	86,525,939	16,163,680	5,737,417	12,521,923	3,641,757	16,163,680	8,355,859	2,616,374	10,972,233	4,166,064	1,025,383	5,191,447

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-12A
For Twelve Months 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	69.029%	30.971%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months 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	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	108,175	108,175												
Total Production/Transmission		1,026,575	1,026,575												
Distribution															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	2,844	2,844												
Total Distribution		26,997	26,997												
General Plant - 303000															
7,4	CD-AA	311,554	222,107	61,756	27,691		61,756	61,756		44,579	44,579		17,177	17,177	
9,4	CD-AN	9,729	7,651	2,078			2,078	2,078		1,500	1,500		578	578	
	GD-ID	4,058		4,058			4,058	4,058				4,058		4,058	
	GD-WA	23,830		23,830			23,830	23,830	23,830		23,830				
	GD-OR	7,822			7,822										
Total General Plant - 303000		356,993	229,758	91,722	35,513		27,888	63,834	91,722	23,830	46,079	69,909	4,058	17,755	21,813
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	9,634,703	6,868,580	1,909,791	856,332		1,909,791	1,909,791		1,378,583	1,378,583		531,208	531,208	
9,4	CD-AN	9,733	7,654	2,079			2,079	2,079		1,501	1,501		578	578	
9,4	CD-ID	10,730	8,438	2,292			2,292	2,292				2,292		2,292	
	ED-AN	191,999	191,999												
	ED-ID	4,747	4,747												
	ED-WA	542,718	542,718												
8,4	GD-AA	441,796		303,655	138,141		303,655	303,655		219,193	219,193		84,462	84,462	
4	GD-AN	1,781		1,781			1,781	1,781		1,286	1,286		495	495	
	GD-OR	250			250										
Total Miscellaneous IT Intangible Plant - 3031XX		10,838,457	7,624,136	2,219,598	994,723		2,292	2,217,306	2,219,598	1,600,563	1,600,563	2,292	616,743	619,035	
Gas Underground Storage															
1	GD-AN	228		228			228	228		160	160		68	68	
Total Gas Underground Storage		228		228			228	228		160	160		68	68	
General Plant - 390200, 396200															
7,4	CD-AA	28,856	20,571	5,720	2,565		5,720	5,720		4,129	4,129		1,591	1,591	
4	ED-AN	9,292	9,292												
	GD-OR	3,139			3,139										
Total General Plant- 390200, 396200		41,287	29,863	5,720	5,704		5,720	5,720		4,129	4,129		1,591	1,591	
Total Amortization Expense		12,290,537	8,937,329	2,317,268	1,035,940		30,180	2,287,088	2,317,268	23,830	1,650,931	1,674,761	6,350	636,157	642,507

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-12A
For Twelve Months 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)	(283,682,135)	(283,682,135)											
Hydro (ED-AN)	(121,979,991)	(121,979,991)											
Other (ED-AN)	(83,804,043)	(83,804,043)											
Total Electric Production	(489,466,169)	(489,466,169)											
Electric Transmission													
ED-AN	(189,796,484)	(189,796,484)											
Total Electric Transmission	(189,796,484)	(189,796,484)											
Electric Distribution													
ED-ID	(151,246,388)	(151,246,388)											
ED-WA	(242,054,012)	(242,054,012)											
Total Electric Distribution	(393,300,400)	(393,300,400)											
Gas Underground Storage													
1 GD-AN	(12,847,739)		(12,847,739)		(12,847,739)	(12,847,739)		(9,028,106)	(9,028,106)		(3,819,633)	(3,819,633)	
GD-OR	(497,479)			(497,479)									
Total Gas Underground Storage	(13,345,218)		(12,847,739)	(497,479)	(12,847,739)	(12,847,739)		(9,028,106)	(9,028,106)		(3,819,633)	(3,819,633)	
Gas Distribution													
6 GD-AN	(1,495,676)		(1,495,676)			(1,495,676)	(1,495,676)	(1,032,450)	(1,032,450)		(463,226)	(463,226)	
GD-ID	(54,977,021)		(54,977,021)		(54,977,021)	(54,977,021)				(54,977,021)		(54,977,021)	
GD-WA	(109,698,794)		(109,698,794)		(109,698,794)	(109,698,794)	(109,698,794)		(109,698,794)				
GD-OR	(89,262,645)			(89,262,645)									
Total Gas Distribution	(255,434,136)		(166,171,491)	(89,262,645)	(164,675,815)	(1,495,676)	(166,171,491)	(109,698,794)	(1,032,450)	(110,731,244)	(54,977,021)	(463,226)	(55,440,247)
General Plant													
ED-AN	(36,015,051)	(36,015,051)											
ED-ID	(5,949,519)	(5,949,519)											
ED-WA	(12,320,020)	(12,320,020)											
7,4 CD-AA	(32,955,525)	(23,493,994)	(6,532,444)	(2,929,087)		(6,532,444)	(6,532,444)	(4,715,445)	(4,715,445)		(1,816,999)	(1,816,999)	
9,4 CD-AN	(11,049,050)	(8,689,083)	(2,359,967)			(2,359,967)	(2,359,967)	(1,703,542)	(1,703,542)		(656,425)	(656,425)	
9 CD-ID	(4,700,495)	(3,696,516)	(1,003,979)		(1,003,979)	(1,003,979)				(1,003,979)		(1,003,979)	
9 CD-WA	(2,347,328)	(1,845,962)	(501,366)		(501,366)	(501,366)	(501,366)		(501,366)				
8,4 GD-AA	(1,448,837)		(995,815)	(453,022)		(995,815)	(995,815)	(718,829)	(718,829)		(276,986)	(276,986)	
4 GD-AN	(1,480,906)		(1,480,906)			(1,480,906)	(1,480,906)	(1,068,992)	(1,068,992)		(411,914)	(411,914)	
GD-ID	(1,160,352)		(1,160,352)		(1,160,352)	(1,160,352)				(1,160,352)		(1,160,352)	
GD-WA	(2,894,464)		(2,894,464)		(2,894,464)	(2,894,464)	(2,894,464)		(2,894,464)				
GD-OR	(3,810,788)			(3,810,788)									
Total General Plant	(116,132,335)	(92,010,145)	(16,929,293)	(7,192,897)	(5,560,161)	(11,369,132)	(16,929,293)	(3,395,830)	(8,206,808)	(11,602,638)	(2,164,331)	(3,162,324)	(5,326,655)
Total Accumulated Depreciation	(1,457,474,742)	(1,164,573,198)	(195,948,523)	(96,953,021)	(170,235,976)	(25,712,547)	(195,948,523)	(113,094,624)	(18,267,364)	(131,361,988)	(57,141,352)	(7,445,183)	(64,586,535)

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-12A
For Twelve Months 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	69.029%	30.971%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-12A
For Twelve Months 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	(7,233,086)	(7,233,086)											
Misc Intangible Plt (303000)	ED-AN	(689,874)	(689,874)											
Total Production/Transmission		(7,922,960)	(7,922,960)											
Distribution														
Franchises (302000)	ED-WA	(92,904)	(92,904)											
Misc Intangible Plt (303000)	ED-WA	(24,713)	(24,713)											
Total Distribution		(117,617)	(117,617)											
General Plant - 303000														
7,4	CD-AA	(216,906)	(154,632)	(42,995)	(19,279)		(42,995)	(42,995)		(31,036)	(31,036)		(11,959)	(11,959)
9,4	CD-AN	(56,231)	(44,220)	(12,011)			(12,011)	(12,011)		(8,670)	(8,670)		(3,341)	(3,341)
	GD-ID	(46,352)		(46,352)			(46,352)	(46,352)				(46,352)		(46,352)
	GD-WA	(88,195)		(88,195)			(88,195)	(88,195)	(88,195)					
	GD-OR	(55,175)			(55,175)									
Total General Plant - 303000		(462,859)	(198,852)	(189,553)	(74,454)	(134,547)	(55,006)	(189,553)	(88,195)	(39,706)	(127,901)	(46,352)	(15,300)	(61,652)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(24,118,296)	(17,193,933)	(4,780,729)	(2,143,634)		(4,780,729)	(4,780,729)		(3,450,969)	(3,450,969)		(1,329,760)	(1,329,760)
9,4	CD-AN	(4,662)	(3,666)	(996)			(996)	(996)		(719)	(719)		(277)	(277)
9	CD-ID	(5,810)	(4,569)	(1,241)		(1,241)		(1,241)				(1,241)		(1,241)
	ED-AN	(503,780)	(503,780)											
	ED-ID	(7,701)	(7,701)											
	ED-WA	(846,409)	(846,409)											
8,4	GD-AA	(1,153,115)		(792,559)	(360,556)		(792,559)	(792,559)		(572,109)	(572,109)		(220,450)	(220,450)
4	GD-AN	(9,269)		(9,269)			(9,269)	(9,269)		(6,691)	(6,691)		(2,578)	(2,578)
	GD-OR	(942)			(942)									
Total Miscellaneous IT Intangible Plant - 3031		(26,649,984)	(18,560,058)	(5,584,794)	(2,505,132)	(5,583,553)	(5,584,794)	(5,584,794)	(4,030,488)	(4,030,488)	(4,030,488)	(1,553,065)	(1,554,306)	(1,554,306)
Gas Underground Storage														
1	GD-AN	(239,594)		(239,594)			(239,594)	(239,594)		(168,363)	(168,363)		(71,231)	(71,231)
Total Gas Underground Storage		(239,594)		(239,594)			(239,594)	(239,594)		(168,363)	(168,363)		(71,231)	(71,231)
General Plant - 390200, 396200														
7,4	CD-AA	(183,040)	(130,489)	(36,282)	(16,269)		(36,282)	(36,282)		(26,190)	(26,190)		(10,092)	(10,092)
9	CD-ID	(4,537)	(3,568)	(969)			(969)	(969)				(969)		(969)
9	CD-WA	(8,332)	(6,552)	(1,780)		(1,780)		(1,780)	(1,780)					
4	ED-AN	(52,557)	(52,557)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)		(1,863)	(1,863)					
	GD-OR	(49,456)			(49,456)									
Total General Plant - 390200, 396200		(410,463)	(303,844)	(40,894)	(65,725)	(4,612)	(36,282)	(40,894)	(3,643)	(26,190)	(29,833)	(969)	(10,092)	(11,061)
Total Accumulated Amortization		(35,803,477)	(27,103,331)	(6,054,835)	(2,645,311)	(139,159)	(5,914,435)	(6,054,835)	(91,838)	(4,264,747)	(4,356,585)	(47,321)	(1,649,688)	(1,698,250)

Allocation Ratios:

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

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-12A
For Twelve Months Ended 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-12A
For Twelve Months 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	398,681	13,628	362,279	22,774	398,681	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	655,874	0	0	0	0	0	0	0	0	655,874	0	655,874
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,945,082	0	0	2,812,449	2,812,449	0	0	781,994	781,994	0	350,639	350,639
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	6,682,752	383,800	706,117	3,069,585	4,159,502	577,703	93,387	845,647	1,516,737	655,874	350,639	1,006,513
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,718,381	918,983	2,116,917	3,682,481	6,718,381	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	3,553,627	0	0	0	0	0	0	0	0	3,553,627	0	3,553,627
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	72,440,084	0	0	51,642,536	51,642,536	0	0	14,359,073	14,359,073	0	6,438,475	6,438,475
9		CD-WA / ID / AN	21,822,590	5,517,501	4,399,369	7,244,633	17,161,503	1,498,561	1,194,874	1,967,652	4,661,087	0	0	0
		TOTAL ACCOUNT	106,712,449	6,436,484	6,516,286	62,569,650	75,522,420	3,676,328	1,194,874	16,326,725	21,197,927	3,553,627	6,438,475	9,992,102
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,241,407	2,554,236	14,649	5,672,522	8,241,407	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	470,427	0	0	0	0	0	0	323,334	323,334	0	147,093	147,093
7		CD-AA	48,044,698	0	0	34,251,065	34,251,065	0	0	9,523,420	9,523,420	0	4,270,213	4,270,213
9		CD-WA / ID / AN	106,058	0	10,968	72,437	83,405	0	2,979	19,674	22,653	0	0	0
		TOTAL ACCOUNT	56,869,240	2,554,236	25,617	39,996,024	42,575,877	0	2,979	9,873,078	9,876,057	0	4,417,306	4,417,306
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	21,470,227	10,279,755	3,609,281	7,581,191	21,470,227	0	0	0	0	0	0	0
99		GD-WA / ID / AN	8,284,295	0	0	0	0	5,391,898	1,623,370	1,269,027	8,284,295	0	0	0
99		GD-OR / AS	2,847,411	0	0	0	0	0	0	0	0	2,847,411	0	2,847,411
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	5,064,760	1,519,458	778,028	1,685,492	3,982,978	412,687	211,313	457,782	1,081,782	0	0	0
		TOTAL ACCOUNT	38,196,489	11,799,213	4,387,309	9,644,375	25,830,897	5,804,585	1,834,683	1,831,825	9,471,093	2,847,411	47,088	2,894,499

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,397,453	110,885	140,211	1,634,285	1,885,381	30,116	38,082	443,874	512,072	0	0	0	
		TOTAL ACCOUNT	2,934,280	121,624	154,956	2,004,130	2,280,710	114,387	38,082	443,874	596,343	57,227	0	57,227	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	3,163,454	1,081,373	339,976	1,742,105	3,163,454	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,940,851	0	0	0	0	2,099,297	436,562	404,992	2,940,851	0	0	0	
99		GD-OR / AS	898,116	0	0	0	0	0	0	0	0	898,116	0	898,116	
8		GD-AA	1,418,775	0	0	0	0	0	0	975,152	975,152	0	443,623	443,623	
7		CD-AA	8,942,240	0	0	6,374,923	6,374,923	0	0	1,772,531	1,772,531	0	794,786	794,786	
9		CD-WA / ID / AN	363,938	43,112	24,839	218,254	286,205	11,709	6,746	59,278	77,733	0	0	0	
		TOTAL ACCOUNT	17,727,374	1,124,485	364,815	8,335,282	9,824,582	2,111,006	443,308	3,211,953	5,766,267	898,116	1,238,409	2,136,525	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	845,400	158,049	73,044	614,307	845,400	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	160,243	0	0	0	0	52,147	17,007	91,089	160,243	0	0	0	
99		GD-OR / AS	146,451	0	0	0	0	0	0	0	0	146,451	0	146,451	
8		GD-AA	92,460	0	0	0	0	0	0	63,550	63,550	0	28,910	28,910	
7		CD-AA	355,663	0	0	253,552	253,552	0	0	70,500	70,500	0	31,611	31,611	
9		CD-WA / ID / AN	142,298	6,871	2,193	102,840	111,904	1,866	596	27,932	30,394	0	0	0	
		TOTAL ACCOUNT	1,742,515	164,920	75,237	970,699	1,210,856	54,013	17,603	253,071	324,687	146,451	60,521	206,972	

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended April 30, 2014 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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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
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,111,623	18,102,931	10,678,170	10,330,522	39,111,623	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,588,035	0	0	0	0	2,809,812	947,729	830,494	4,588,035	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	555,580	0	0	396,073	396,073	0	0	110,127	110,127	0	49,380	49,380
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	45,819,630	18,359,959	11,085,683	11,257,836	40,703,478	2,879,621	1,058,410	1,084,907	5,022,938	43,834	49,380	93,214
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	51,710,717	9,696,435	2,953,654	39,060,628	51,710,717	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,168,283	0	0	0	0	603,956	470,908	93,419	1,168,283	0	0	0
99		GD-OR / AS	1,018,251	0	0	0	0	0	0	0	0	1,018,251	0	1,018,251
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	20,641,242	0	0	14,715,141	14,715,141	0	0	4,091,507	4,091,507	0	1,834,594	1,834,594
9		CD-WA / ID / AN	13,088,072	395,831	3,188,066	6,708,694	10,292,591	107,508	865,883	1,822,090	2,795,481	0	0	0
		TOTAL ACCOUNT	88,619,497	10,092,266	6,141,720	60,484,463	76,718,449	711,464	1,336,791	6,689,478	8,737,733	1,018,251	2,145,064	3,163,315
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	46,633	0	2,299	44,334	46,633	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	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	466,921	0	0	332,868	332,868	0	0	92,553	92,553	0	41,500	41,500
9		CD-WA / ID / AN	8,610	2,797	26	3,948	6,771	760	7	1,072	1,839	0	0	0
		TOTAL ACCOUNT	524,531	2,797	2,325	381,150	386,272	760	7	93,625	94,392	2,367	41,500	43,867
		TOTAL GENERAL PLANT	365,828,757	51,039,784	29,460,065	198,713,194	279,213,043	15,929,867	6,020,124	40,654,183	62,604,174	9,223,158	14,788,382	24,011,540

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended 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	3,550,266	153,179	0	3,397,087	3,550,266	0	0	0	0	0
99		GD-WA / ID / AN	1,149,228	0	0	0	0	968,191	181,037	0	1,149,228	0
99		GD-OR / AS	412,584	0	0	0	0	0	0	0	0	412,584
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,673,308	0	0	3,331,601	3,331,601	0	0	926,343	926,343	0
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0
		TOTAL ACCOUNT	9,979,444	153,179	0	6,881,297	7,034,476	968,191	181,037	967,792	2,117,020	412,584
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	3,738,753	2,717,652	23,524	997,577	3,738,753	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	2,177,668	0	0	0	0	0	0	1,496,755	1,496,755	0
7		CD-AA	50,365,484	0	0	35,905,554	35,905,554	0	0	9,983,446	9,983,446	0
9		CD-WA / ID / AN	102,290	0	42,187	38,255	80,442	0	11,458	10,390	21,848	0
		TOTAL ACCOUNT	56,384,195	2,717,652	65,711	36,941,386	39,724,749	0	11,458	11,490,591	11,502,049	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	44,202	0	0	44,202	44,202	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	4,150,654	0	0	2,959,001	2,959,001	0	0	822,743	822,743	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,207,613	0	0	3,003,203	3,003,203	0	0	834,269	834,269	1,231
	TOTAL		70,571,252	2,870,831	65,711	46,825,886	49,762,428	968,191	192,495	13,292,652	14,453,338	413,815

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended 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	(42,112,364)	(30,021,904)	(8,347,513)	(3,742,947)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(1,952,568)	(1,535,519)	(417,049)	0
7	283750 CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
	Total	<u>(44,611,327)</u>	<u>(31,946,948)</u>	<u>(8,872,868)</u>	<u>(3,791,511)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended April 30, 2014
Average of Monthly Averages Basis

Report ID: C-WKC-12A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		838,123	838,123		838,123	838,123		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		471,051	471,051		471,051	471,051		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,718,105	6,718,105		5,421,023	5,421,023		1,297,082	1,297,082
1	154300	PLANT MATERIALS & OPER SUP-CS2		247,250	247,250		199,513	199,513		47,737	47,737
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		714,006	714,006		576,151	576,151		137,855	137,855
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		3,340	3,340		2,695	2,695		645	645
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(539)	(539)		(435)	(435)		(104)	(104)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		10,181	10,181		8,215	8,215		1,966	1,966
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	17,627,770		17,627,770	17,627,770		17,627,770	0		0
TOTAL			17,627,770	9,001,517	26,629,287	17,627,770	7,516,336	25,144,106	0	1,485,181	1,485,181

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%