

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(1,056,419)	(797,252)	(259,167)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	(1,056,419)	(797,252)	(259,167)
G-APL	Gas Net Adjusted Rate Base	350,168,296	236,023,417	114,144,879
	RATE OF RETURN	-0.302%	-0.338%	-0.227%

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 June 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	6-01-2014 thru 06-30-2014	228,400 100.000%	151,643 66.394%	76,757 33.606%	
3	G-OPS	Direct Distribution Operating Expense Percent	6-01-2014 thru 06-30-2014	1,219,852 100.000%	862,862 70.735%	356,990 29.265%	
	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	6-01-2014 thru 06-30-2014	7,583,244 100.000%	4,920,767 64.890%	2,662,477 35.110%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas

RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended June 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

7

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Month Ended June 30, 2014
 Average of Monthly Averages Basis

Report ID:
G-ALL-1A

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	366,305	228,433	0
			100.000%	61.591%	38.409%	0.000%
	Net Direct Plant Percentage		2,443,285,624	2,078,050,262	365,235,362	0
			100.000%	85.051%	14.949%	0.000%
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	6-01-2014 thru 06-30-2014	1,392,644	948,708	443,936	
			100.000%	68.123%	31.877%	
12	Net Gas Plant (before DFIT) - AMA Percent	05-01-2014 thru 06-30-2014	411,655,230	278,696,651	132,958,579	
			100.000%	67.701%	32.299%	
13	G-PLT Net Gas General Plant - AMA Percent	05-01-2014 thru 06-30-2014	47,340,331	34,961,378	12,378,953	
			100.000%	73.851%	26.149%	

RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended June 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

14	Net Allocated Schedule M's - AMA Percent	6-01-2014 thru 06-30-2014	-1,275,931	-846,428	-429,503
			100.000%	66.338%	33.662%
99	Input Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended June 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	5,398,274	0	5,398,274	3,698,433	0	3,698,433	1,699,841	0	1,699,841
99	4812XX	Commercial - Firm & Interruptible	2,778,880	0	2,778,880	1,886,537	0	1,886,537	892,343	0	892,343
99	4813XX	Industrial-Firm	205,070	0	205,070	108,138	0	108,138	96,932	0	96,932
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	9,136	0	9,136	8,025	0	8,025	1,111	0	1,111
99	499XXX	Unbilled Revenue	(531,741)	0	(531,741)	(417,423)	0	(417,423)	(114,318)	0	(114,318)
		TOTAL SALES TO ULTIMATE CUSTOMERS	7,859,619	0	7,859,619	5,283,710	0	5,283,710	2,575,909	0	2,575,909
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	4,206,744	0	4,206,744	2,729,756	0	2,729,756	1,476,988	0	1,476,988
4	488000	Miscellaneous Service Revenues	1,890	0	1,890	962	0	962	928	0	928
99	489300	Transportation For Others	353,960	0	353,960	303,210	0	303,210	50,750	0	50,750
99	493000	Rent from Gas Property	198	0	198	198	0	198	0	0	0
4	495XXX	Other Gas Revenues	379,341	14,940	394,281	247,678	10,784	258,462	131,663	4,156	135,819
99	496100	Provision for Rate Refund	(137,500)	0	(137,500)	0	0	0	(137,500)	0	(137,500)
		TOTAL OTHER OPERATING REVENUES	4,804,633	14,940	4,819,573	3,281,804	10,784	3,292,588	1,522,829	4,156	1,526,985
		TOTAL GAS REVENUES	12,664,252	14,940	12,679,192	8,565,514	10,784	8,576,298	4,098,738	4,156	4,102,894
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	12,881,591	0	12,881,591	8,385,343	0	8,385,343	4,496,248	0	4,496,248
99	808XXX	Net Natural Gas Storage Transactions	(4,783,500)	0	(4,783,500)	(3,104,013)	0	(3,104,013)	(1,679,487)	0	(1,679,487)
99	811000	Gas Used for Products Extraction	(65,121)	0	(65,121)	(42,257)	0	(42,257)	(22,864)	0	(22,864)
10	813000	Other Gas Expenses	0	80,223	80,223	0	55,686	55,686	0	24,537	24,537
99	813010	Gas Technology Institute (GTI) Expenses	3,059	0	3,059	2,067	0	2,067	992	0	992
		TOTAL PRODUCTION EXPENSES	8,036,029	80,223	8,116,252	5,241,140	55,686	5,296,826	2,794,889	24,537	2,819,426
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	105	105	0	74	74	0	31	31
1	824000	Other Expenses	0	71,049	71,049	0	49,926	49,926	0	21,123	21,123
1	837000	Other Equipment	0	60,112	60,112	0	42,241	42,241	0	17,871	17,871
		TOTAL UNDERGROUND STORAGE OPER E)	0	131,266	131,266	0	92,241	92,241	0	39,025	39,025
G-DEPX		Depreciation Expense-Underground Storage	0	46,674	46,674	0	32,798	32,798	0	13,876	13,876
G-AMTX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	22,488	22,488	0	15,802	15,802	0	6,686	6,686
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT	0	69,181	69,181	0	48,613	48,613	0	20,568	20,568
		TOTAL UNDERGROUND STORAGE EXPENS	0	200,447	200,447	0	140,854	140,854	0	59,593	59,593

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended June 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
For Month Ended June 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
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	39,161	183,488	222,649	20,358	129,790	150,148	18,803	53,698	72,501
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	220,447	71,553	292,000	173,431	50,613	224,044	47,016	20,940	67,956
3	875000	Measuring & Reg Sta Exp-General	2,261	0	2,261	1,773	0	1,773	488	0	488
3	876000	Measuring & Reg Sta Exp-Industrial	144	0	144	144	0	144	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	28,496	0	28,496	8,672	0	8,672	19,824	0	19,824
3	878000	Meter & House Regulator Expenses	13,864	0	13,864	11,155	0	11,155	2,709	0	2,709
3	879000	Customer Installation Expenses	119,818	7,023	126,841	75,618	4,968	80,586	44,200	2,055	46,255
3	880000	Other Expenses	91,599	28,396	119,995	67,680	20,086	87,766	23,919	8,310	32,229
3	881000	Rents	0	6,222	6,222	0	4,401	4,401	0	1,821	1,821
MAINTENANCE											
3	885000	Supervision & Engineering	16,688	0	16,688	16,080	0	16,080	608	0	608
3	887000	Mains	315,099	0	315,099	243,538	0	243,538	71,561	0	71,561
3	889000	Measuring & Reg Sta Exp-General	15,959	0	15,959	13,064	0	13,064	2,895	0	2,895
3	890000	Measuring & Reg Sta Exp-Industrial	28,776	0	28,776	26,431	0	26,431	2,345	0	2,345
3	891000	Measuring & Reg Sta Exp-City Gate	2,198	0	2,198	(164)	0	(164)	2,362	0	2,362
3	892000	Services	236,953	21	236,974	169,814	15	169,829	67,139	6	67,145
3	893000	Meters & House Regulators	88,389	99,477	187,866	35,268	70,365	105,633	53,121	29,112	82,233
3	894000	Other Equipment	0	22,931	22,931	0	16,220	16,220	0	6,711	6,711
TOTAL DISTRIBUTION OPERATING EXP			1,219,852	419,111	1,638,963	862,862	296,458	1,159,320	356,990	122,653	479,643
G-DEPX	Depreciation Expense-Distribution		1,048,212	5,209	1,053,421	701,762	3,380	705,142	346,450	1,829	348,279
G-OTX	Taxes Other Than FIT		773,867	0	773,867	638,249	0	638,249	135,618	0	135,618
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			1,822,079	5,209	1,827,288	1,340,011	3,380	1,343,391	482,068	1,829	483,897
TOTAL DISTRIBUTION EXPENSES			3,041,931	424,320	3,466,251	2,202,873	299,838	2,502,711	839,058	124,482	963,540
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	15,300	15,300	0	10,158	10,158	0	5,142	5,142
2	902000	Meter Reading Expenses	131,936	(230)	131,706	119,356	(153)	119,203	12,580	(77)	12,503
G-903	903XXX	Customer Records & Collection Expenses	77,116	294,443	371,559	50,011	195,492	245,503	27,105	98,951	126,056
2	904000	Uncollectible Accounts	0	143,000	143,000	0	94,943	94,943	0	48,057	48,057
2	905000	Misc Customer Accounts	0	3,392	3,392	0	2,252	2,252	0	1,140	1,140
TOTAL CUSTOMER ACCOUNTS EXPENSES			209,052	455,905	664,957	169,367	302,692	472,059	39,685	153,213	192,898
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	150,501	10,366	160,867	146,160	6,882	153,042	4,341	3,484	7,825
2	909000	Advertising	0	36,217	36,217	0	24,046	24,046	0	12,171	12,171

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended June 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	910000	Misc Customer Service & Info Exp	0	3,701	3,701	0	2,457	2,457	0	1,244	1,244
		TOTAL CUSTOMER SERVICE & INFO EXP	150,501	50,284	200,785	146,160	33,385	179,545	4,341	16,899	21,240

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended June 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
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	8,472	469,699	478,171	5,723	339,052	344,775	2,749	130,647	133,396
4	921000	Office Supplies & Expenses	0	77,129	77,129	0	55,676	55,676	0	21,453	21,453
4	922000	Admin. Expenses Transferred - Credit	0	(1,813)	(1,813)	0	(1,309)	(1,309)	0	(504)	(504)
4	923000	Outside Services Employed	0	240,864	240,864	0	173,868	173,868	0	66,996	66,996
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	78,297	78,297	0	56,519	56,519	0	21,778	21,778
4	926XXX	Employee Pensions and Benefits	(63)	18,734	18,671	(63)	13,523	13,460	0	5,211	5,211
4	928000	Regulatory Commission Expenses	51,186	24,651	75,837	36,931	17,794	54,725	14,255	6,857	21,112
4	930000	Miscellaneous General Expenses	5,470	58,502	63,972	4,453	42,230	46,683	1,017	16,272	17,289
4	931000	Rents	707	10,867	11,574	707	7,844	8,551	0	3,023	3,023
4	935000	Maintenance of General Plant	43,769	170,815	214,584	38,461	123,303	161,764	5,308	47,512	52,820
TOTAL ADMIN & GEN OPERATING EXP			109,541	1,173,918	1,283,459	86,212	847,393	933,605	23,329	326,525	349,854
G-DEPX		Depreciation Expense-General Plant	29,914	262,635	292,549	21,185	189,583	210,768	8,729	73,052	81,781
G-AMTX		Amortization Expense - General Plant - 303000	2,410	7,598	10,008	2,072	5,485	7,557	338	2,113	2,451
G-AMTX		Amortization Expense - Misc IT Intangible Plant	191	202,407	202,598	0	146,108	146,108	191	56,299	56,490
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	0	0	0	0	0	0	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			32,515	473,117	505,632	23,257	341,520	364,777	9,258	131,597	140,855
TOTAL ADMIN & GENERAL EXPENSES			142,056	1,647,035	1,789,091	109,469	1,188,913	1,298,382	32,587	458,122	490,709
TOTAL EXPENSES BEFORE FIT			11,579,569	2,858,214	14,437,783	7,869,009	2,021,368	9,890,377	3,710,560	836,846	4,547,406
NET OPERATING INCOME (LOSS) BEFORE FIT					(1,758,591)			(1,314,079)	(444,512)		
G-FIT		FEDERAL INCOME TAX						(1,125,581)	(372,746)		
G-FIT		DEFERRED FEDERAL INCOME TAX						610,531	188,457		

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended June 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)			(1,056,419)			(797,252)			(259,167)

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended June 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

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand		100.000%		70.270%		29.730%
G-ALL	2	Number of Customers		100.000%		66.394%		33.606%
G-ALL	3	Direct Distribution Operating Expense		100.000%		70.735%		29.265%
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
ALLOCATION OF PURCHASED GAS COSTS
For Month Ended June 30, 2014
Average of Monthly Averages Basis

Report ID:
G-804-1A

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	11,993,621	0	11,993,621	7,782,134	0	7,782,134	4,211,487	0	4,211,487
1	804001	Pipeline Demand Costs	2,142,671	0	2,142,671	1,505,655	0	1,505,655	637,016	0	637,016
1	804002	Transport Variable Charges	43,760	0	43,760	30,750	0	30,750	13,010	0	13,010
6	804010	Gas Costs - Fixed Hedge	(19,172)	0	(19,172)	(12,441)	0	(12,441)	(6,731)	0	(6,731)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	31,729	0	31,729	20,589	0	20,589	11,140	0	11,140
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	9,191	0	9,191	5,964	0	5,964	3,227	0	3,227
6	804700	Gas Costs - Offsystem Bookout	8,473	0	8,473	5,498	0	5,498	2,975	0	2,975
6	804711	Gas Costs - Offsystem Bookout Offset	(8,473)	0	(8,473)	(5,498)	0	(5,498)	(2,975)	0	(2,975)
6	804730	Gas Costs - Intracompany LDC Gas	70,740	0	70,740	45,903	0	45,903	24,837	0	24,837
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	25,165	0	25,165	24,789	0	24,789	376	0	376
99	805111	Amortize ID Holdback	(37,998)	0	(37,998)	0	0	0	(37,998)	0	(37,998)
99	805120	Gas Expense - Rate Deferrals	(1,378,116)	0	(1,378,116)	(1,018,000)	0	(1,018,000)	(360,116)	0	(360,116)
		TOTAL PURCHASED GAS COSTS	12,881,591	0	12,881,591	8,385,343	0	8,385,343	4,496,248	0	4,496,248

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	6	Actual Therms Purchased	100.000%	64.890%	35.110%
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 June 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	77,116	294,443	371,559	50,011	195,492	245,503	27,105	98,951	126,056
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		77,116	294,443	371,559	50,011	195,492	245,503	27,105	98,951	126,056

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.394%	33.606%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.701%	32.299%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended June 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	15,150	10,366	25,516	10,809	6,882	17,691	4,341	3,484	7,825
99	908600	Public Purpose Tariff Rider Expense Offset	157,244	0	157,244	157,244	0	157,244	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	(21,893)	0	(21,893)	(21,893)	0	(21,893)	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			150,501	10,366	160,867	146,160	6,882	153,042	4,341	3,484	7,825

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.394%	33.606%
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 June 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.21%	54.21%
2	Cost of Debt		5.318%	5.384%
	Total Cost of Debt		2.883%	2.919%
	Total Weighted Cost		2.883%	2.919%
G-APL	Net Rate Base	350,168,296	236,023,417	114,144,879
	Interest Deduction for FIT Calculation	10,136,444	6,804,555	3,331,889
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 June 30, 2014				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	12,679,192	8,576,298	4,102,894
G-OPS	Operating & Maintenance Expense	12,035,682	8,133,596	3,902,086
G-OPS	Book Deprec/Amort and Reg Amortizations	1,605,746	1,102,730	503,016
G-OTX	Taxes Other than FIT	796,355	654,051	142,304
	Net Operating Income Before FIT	(1,758,591)	(1,314,079)	(444,512)
G-INT	Less: Interest Expense	844,703	567,046	277,657
G-SCM	Schedule M Adjustments	(1,677,642)	(1,334,822)	(342,820)
	Taxable Net Operating Income	(4,280,936)	(3,215,947)	(1,064,989)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(1,498,327)	(1,125,581)	(372,746)
G-DTE	Deferred FIT	798,988	610,531	188,457
99	411400 Amortized Investment Tax Credit	(2,833)	(1,777)	(1,056)
	Total FIT/Deferred FIT & ITC	(702,172)	(516,827)	(185,345)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

GAS SCHEDULE M ITEMS

For Month Ended June 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	1,080,727	525,019	1,605,746	725,019	377,711	1,102,730	355,708	147,308	503,016
12	997001	Contributions In Aid of Construction	0	26,954	26,954	0	18,248	18,248	0	8,706	8,706
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	(98,612)	(98,612)	0	(71,183)	(71,183)	0	(27,429)	(27,429)
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(1,390,948)	0	(1,390,948)	(993,211)	0	(993,211)	(397,737)	0	(397,737)
4	997015	Airplane Lease Payments	0	9,723	9,723	0	7,019	7,019	0	2,704	2,704
12	997016	Redemption Expense Amortization	0	29,447	29,447	0	19,936	19,936	0	9,511	9,511
4	997020	FAS87 Current Pension Accrual	0	(116,258)	(116,258)	0	(83,921)	(83,921)	0	(32,337)	(32,337)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(15)	0	(15)	(15)	0	(15)	0	0	0
12	997032	Interest Rate Swaps	0	9,751	9,751	0	6,602	6,602	0	3,149	3,149
4	997033	DSM Tariff Rider	(207,082)	0	(207,082)	(198,295)	0	(198,295)	(8,787)	0	(8,787)
12	997048	AFUDC	0	(32,839)	(32,839)	0	(22,232)	(22,232)	0	(10,607)	(10,607)
11	997049	Tax Depreciation	0	(2,127,905)	(2,127,905)	0	(1,449,593)	(1,449,593)	0	(678,312)	(678,312)
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	(21,893)	0	(21,893)	(21,893)	0	(21,893)	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	121,606	121,606	0	82,842	82,842	0	38,764	38,764
4	997081	Deferred Compensation	0	24,752	24,752	0	17,867	17,867	0	6,885	6,885
4	997082	Meal Disallowances	0	11,252	11,252	0	8,122	8,122	0	3,130	3,130
4	997083	Paid Time Off	0	18,951	18,951	0	13,680	13,680	0	5,271	5,271
2	997084	Customer Uncollectibles	0	(52,773)	(52,773)	0	(35,038)	(35,038)	0	(17,735)	(17,735)
99	997098	Provision for Rate Refund	137,500	0	137,500	0	0	0	137,500	0	137,500
		TOTAL SCHEDULE M ADJUSTMENTS	(401,711)	(1,275,931)	(1,677,642)	(488,395)	(846,427)	(1,334,822)	86,684	(429,504)	(342,820)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
G-ALL	2	Number of Customers	100.000%	66.394%	33.606%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	64.890%	35.110%
G-ALL	11	Book Depreciation	100.000%	68.123%	31.877%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.701%	32.299%
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 June 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	276,960	183,730	93,230
99	410100	Deferred Federal Income Tax Exp	511,191	417,032	94,159
		SUBTOTAL	788,151	600,762	187,389
14	411100	Deferred Federal Income Tax Expense - Allocated	3,174	2,106	1,068
99	411100	Deferred Federal Income Tax Exp	7,663	7,663	0
		SUBTOTAL	10,837	9,769	1,068
		Total Deferred Federal Income Tax Expense	798,988	610,531	188,457

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	66.338%	33.662%
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 June 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	22,488	22,488	0	15,802	15,802	0	6,686	6,686
		TOTAL UNDERGROUND STORAGE TAX	0	22,488	22,488	0	15,802	15,802	0	6,686	6,686
		DISTRIBUTION									
99	408110	State Excise Tax	229,426	0	229,426	229,426	0	229,426	0	0	0
99	408120	Municipal Occupation & License Tax	261,476	0	261,476	211,504	0	211,504	49,972	0	49,972
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	309,316	0	309,316	197,319	0	197,319	111,997	0	111,997
99	409100	State Income Tax	(26,351)	0	(26,351)	0	0	0	(26,351)	0	(26,351)
		TOTAL DISTRIBUTION TAX	773,867	0	773,867	638,249	0	638,249	135,618	0	135,618
		TOTAL TAXES OTHER THAN FIT	773,867	22,488	796,355	638,249	15,802	654,051	135,618	6,686	142,304

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
-------	---	------------------------	----------	---------	---------

RESULTS OF OPERATIONS	Report ID: G-PLT-1A
GAS UTILITY PLANT	
For Month Ended June 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)	1,203,631	1,377,937	2,581,568	1,022,594	994,664	2,017,258	181,037	383,273	564,310
4	3031XX	Misc Intangible IT Plant (3031XX)	11,459	13,714,539	13,725,998	0	9,899,840	9,899,840	11,459	3,814,699	3,826,158
TOTAL INTANGIBLE PLANT			1,215,090	15,092,476	16,307,566	1,022,594	10,894,504	11,917,098	192,496	4,197,972	4,390,468
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	1,524,711	1,524,711	0	1,071,414	1,071,414	0	453,297	453,297
1	352XXX	Wells	0	18,464,887	18,464,887	0	12,975,276	12,975,276	0	5,489,611	5,489,611
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	11,651,935	11,651,935	0	8,187,815	8,187,815	0	3,464,120	3,464,120
1	355000	Measuring & Regulating Equipment	0	318,980	318,980	0	224,147	224,147	0	94,833	94,833
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,640,084	1,640,084	0	1,152,487	1,152,487	0	487,597	487,597
TOTAL UNDERGROUND STORAGE PLANT			0	35,515,592	35,515,592	0	24,956,806	24,956,806	0	10,558,786	10,558,786
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	852,226	21,450	873,676	584,689	13,919	598,608	267,537	7,531	275,068
6	376000	Mains	253,017,136	2,512,521	255,529,657	166,901,455	1,630,375	168,531,830	86,115,681	882,146	86,997,827
6	378000	Measuring & Reg Station Equip-General	5,300,357	57,440	5,357,797	3,213,200	37,273	3,250,473	2,087,157	20,167	2,107,324
6	379000	Measuring & Reg Station Equip-City Gate	6,073,107	0	6,073,107	1,882,952	0	1,882,952	4,190,155	0	4,190,155
6	380000	Services	166,592,181	0	166,592,181	113,946,180	0	113,946,180	52,646,001	0	52,646,001
6	381000	Meters	66,819,169	0	66,819,169	44,639,683	0	44,639,683	22,179,486	0	22,179,486
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	3,100,212	0	3,100,212	2,467,226	0	2,467,226	632,986	0	632,986
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			502,012,976	2,591,411	504,604,387	333,806,168	1,681,567	335,487,735	168,206,808	909,844	169,116,652
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	4,868,746	17,659,878	22,528,624	3,661,503	12,747,783	16,409,286	1,207,243	4,912,095	6,119,338
4	391XXX	Office Furniture & Equipment	2,979	10,013,467	10,016,446	0	7,228,221	7,228,221	2,979	2,785,246	2,788,225
4	392XXX	Transportation Equipment	8,438,971	1,923,139	10,362,110	6,407,912	1,388,218	7,796,130	2,031,059	534,921	2,565,980
4	393000	Stores Equipment	152,701	499,717	652,418	114,607	360,721	475,328	38,094	138,996	177,090
4	394000	Tools, Shop & Garage Equipment	2,445,006	3,695,281	6,140,287	2,042,613	2,667,439	4,710,052	402,393	1,027,842	1,430,235

RESULTS OF OPERATIONS		Report ID: G-PLT-1A
GAS UTILITY PLANT		
For Month Ended June 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	3,568,924	1,102,628	4,671,552	2,695,717	795,932	3,491,649	873,207	306,696	1,179,903
4	397XXX	Communications Equipment	2,227,262	7,573,683	9,800,945	804,637	5,467,063	6,271,700	1,422,625	2,106,620	3,529,245
4	398000	Miscellaneous Equipment	1,065	118,105	119,170	1,065	85,254	86,319	0	32,851	32,851
		TOTAL GENERAL PLANT	22,439,575	43,722,960	66,162,535	16,353,143	31,561,419	47,914,562	6,086,432	12,161,541	18,247,973
		TOTAL PLANT IN SERVICE	525,667,641	96,922,439	622,590,080	351,181,905	69,094,296	420,276,201	174,485,736	27,828,143	202,313,879
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,175,819)	(13,175,819)	0	(9,258,648)	(9,258,648)	0	(3,917,171)	(3,917,171)
G-ADEP		Distribution Plant	(170,789,927)	(1,534,736)	(172,324,663)	(113,611,935)	(995,890)	(114,607,825)	(57,177,992)	(538,846)	(57,716,838)
G-ADEP		General Plant	(6,244,834)	(12,532,901)	(18,777,735)	(3,873,895)	(9,046,875)	(12,920,770)	(2,370,939)	(3,486,026)	(5,856,965)
		TOTAL ACCUMULATED DEPRECIATION	(177,034,761)	(27,243,456)	(204,278,217)	(117,485,830)	(19,301,413)	(136,787,243)	(59,548,931)	(7,942,043)	(67,490,974)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(152,126)	(100,898)	(253,024)	(103,237)	(72,833)	(176,070)	(48,889)	(28,065)	(76,954)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(6,116,736)	(6,116,736)	0	(4,415,366)	(4,415,366)	0	(1,701,370)	(1,701,370)
G-AAMT		Underground Storage	0	(239,737)	(239,737)	0	(168,463)	(168,463)	0	(71,274)	(71,274)
G-AAMT		General Plant - 390200, 396200	(4,612)	(39,857)	(44,469)	(3,643)	(28,771)	(32,414)	(969)	(11,086)	(12,055)
		TOTAL ACCUMULATED AMORTIZATION	(156,738)	(6,497,228)	(6,653,966)	(106,880)	(4,685,433)	(4,792,313)	(49,858)	(1,811,795)	(1,861,653)
		TOTAL ACCUMULATED DEPR/AMORT	(177,191,499)	(33,740,684)	(210,932,183)	(117,592,710)	(23,986,846)	(141,579,556)	(59,598,789)	(9,753,838)	(69,352,627)
		NET GAS UTILITY PLANT before DFIT	348,476,142	63,181,755	411,657,897	233,589,195	45,107,450	278,696,645	114,886,947	18,074,305	132,961,252
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(67,494,473)	(67,494,473)	0	(45,694,433)	(45,694,433)	0	(21,800,040)	(21,800,040)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(9,003,682)	(9,003,682)	0	(6,480,252)	(6,480,252)	0	(2,523,430)	(2,523,430)
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	(1,076,705)	(1,076,705)	0	(728,940)	(728,940)	0	(347,765)	(347,765)
		TOTAL ACCUMULATED DFIT	0	(77,683,166)	(77,683,166)	0	(52,981,806)	(52,981,806)	0	(24,701,360)	(24,701,360)
		NET GAS UTILITY PLANT	348,476,142	(14,501,411)	333,974,731	233,589,195	(7,874,356)	225,714,839	114,886,947	(6,627,055)	108,259,892

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%	64.890%	35.110%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.701%	32.299%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended June 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	348,476,142	(14,501,411)	333,974,731	233,589,195	(7,874,356)	225,714,839	114,886,947	(6,627,055)	108,259,892
	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	9,619,039	9,619,039	0	6,759,299	6,759,299	0	2,859,740	2,859,740
4	252000 Customer Advances	(77,864)	(101)	(77,965)	(11,804)	(73)	(11,877)	(66,060)	(28)	(66,088)
99	235199 Customer Deposits	(466,063)	0	(466,063)	(466,063)	0	(466,063)	0	0	0
C-WKC	Working Capital	0	1,387,490	1,387,490	0	0	0	0	1,387,490	1,387,490
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(543,927)	16,737,492	16,193,565	(477,867)	10,786,445	10,308,578	(66,060)	5,951,047	5,884,987
	NET RATE BASE	347,932,215	2,236,081	350,168,296	233,111,328	2,912,089	236,023,417	114,820,887	(676,008)	114,144,879

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 June 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 Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6	Actual Therms Purchased	64.890%	35.110%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
For Month Ended June 30, 2014
Average of Monthly Averages Basis

Report ID:
G-AMTX-1A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	76,533	76,533												
Misc Intangible Plt (303000)	ED-AN	14,919	14,919												
Total Production/Transmission		91,452	91,452												
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	37,457	26,703	7,425	3,329		7,425	7,425		5,360	5,360		2,065	2,065	
9,4	CD-AN	811	638	173			173	173		125	125		48	48	
	GD-ID	338		338			338	338				338		338	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	671			671										
Total General Plant - 303000		41,349	27,341	10,008	4,000		2,410	7,598	10,008	2,072	5,485	7,557	338	2,113	2,451
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	889,883	634,397	176,393	79,093			176,393	176,393		127,329	127,329		49,064	49,064
9,4	CD-AN	849	668	181				181	181		131	131		50	50
9,4	CD-ID	894	703	191			191	191					191		191
	ED-AN	14,003	14,003												
	ED-ID	396	396												
	ED-WA	61,388	61,388												
8,4	GD-AA	37,302		25,638	11,664			25,638	25,638		18,507	18,507		7,131	7,131
4	GD-AN	195		195				195	195		141	141		54	54
	GD-OR	21			21										
Total Miscellaneous IT Intangible Plant - 3031XX		1,004,931	711,555	202,598	90,778		191	202,407	202,598		146,108	146,108	191	56,299	56,490
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	883	883												
	GD-OR	262			262										
Total General Plant- 390200, 396200		3,550	2,597	477	476			477	477		344	344		133	133
Total Amortization Expense		1,143,551	835,195	213,102	95,254		2,601	210,501	213,102	2,072	151,950	154,022	529	58,551	59,080

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 June 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)	(287,356,047)	(287,356,047)										
	Hydro (ED-AN)	(126,588,905)	(126,588,905)										
	Other (ED-AN)	(88,639,633)	(88,639,633)										
Total Electric Production	(502,584,585)	(502,584,585)											
Electric Transmission													
	ED-AN	(190,005,890)	(190,005,890)										
Total Electric Transmission	(190,005,890)	(190,005,890)											
Electric Distribution													
	ED-AN	582	582										
	ED-ID	(157,538,357)	(157,538,357)										
	ED-WA	(251,970,794)	(251,970,794)										
Total Electric Distribution	(409,508,569)	(409,508,569)											
Gas Underground Storage													
1	GD-AN	(13,175,819)	(13,175,819)		(13,175,819)	(13,175,819)		(9,258,648)	(9,258,648)		(3,917,171)	(3,917,171)	
	GD-OR	(567,145)		(567,145)									
Total Gas Underground Storage	(13,742,964)		(13,175,819)	(567,145)	(13,175,819)	(13,175,819)		(9,258,648)	(9,258,648)		(3,917,171)	(3,917,171)	
Gas Distribution													
6	GD-AN	(1,534,736)	(1,534,736)		(1,534,736)	(1,534,736)		(995,890)	(995,890)		(538,846)	(538,846)	
	GD-ID	(57,177,992)	(57,177,992)		(57,177,992)	(57,177,992)				(57,177,992)		(57,177,992)	
	GD-WA	(113,611,935)	(113,611,935)		(113,611,935)	(113,611,935)	(113,611,935)		(113,611,935)				
	GD-OR	(90,401,863)		(90,401,863)									
Total Gas Distribution	(262,726,526)		(172,324,663)	(90,401,863)	(170,789,927)	(1,534,736)	(172,324,663)	(113,611,935)	(995,890)	(114,607,825)	(57,177,992)	(538,846)	(57,716,838)
General Plant													
	ED-AN	(37,342,004)	(37,342,004)										
	ED-ID	(6,439,869)	(6,439,869)										
	ED-WA	(13,602,293)	(13,602,293)										
7,4	CD-AA	(37,674,649)	(26,858,257)	(7,467,869)	(3,348,523)	(7,467,869)	(7,467,869)		(5,390,681)	(5,390,681)		(2,077,188)	(2,077,188)
9,4	CD-AN	(10,964,474)	(8,622,572)	(2,341,902)		(2,341,902)	(2,341,902)		(1,690,502)	(1,690,502)		(651,400)	(651,400)
9	CD-ID	(4,935,239)	(3,881,121)	(1,054,118)		(1,054,118)	(1,054,118)				(1,054,118)		(1,054,118)
9	CD-WA	(2,384,164)	(1,874,930)	(509,234)		(509,234)	(509,234)	(509,234)		(509,234)		(509,234)	
8,4	GD-AA	(1,555,284)		(1,068,978)	(486,306)	(1,068,978)	(1,068,978)		(771,642)	(771,642)		(297,336)	(297,336)
4	GD-AN	(1,654,152)		(1,654,152)		(1,654,152)	(1,654,152)		(1,194,050)	(1,194,050)		(460,102)	(460,102)
	GD-ID	(1,316,821)		(1,316,821)		(1,316,821)	(1,316,821)				(1,316,821)		(1,316,821)
	GD-WA	(3,364,661)		(3,364,661)		(3,364,661)	(3,364,661)	(3,364,661)		(3,364,661)		(3,364,661)	
	GD-OR	(4,007,360)		(4,007,360)									
Total General Plant	(125,240,970)	(98,621,046)	(18,777,735)	(7,842,189)	(6,244,834)	(12,532,901)	(18,777,735)	(3,873,895)	(9,046,875)	(12,920,770)	(2,370,939)	(3,486,026)	(5,856,965)
Total Accumulated Depreciation	(1,503,809,504)	(1,200,720,090)	(204,278,217)	(98,811,197)	(177,034,761)	(27,243,456)	(204,278,217)	(117,485,830)	(19,301,413)	(136,787,243)	(59,548,931)	(7,942,043)	(67,490,974)

Allocation Ratios:

Service - Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 08-05-2014 11:25 AM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended June 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 Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6	Actual Therms Purchased	64.890%	35.110%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-1A
For Month Ended June 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	(7,807,087)	(7,807,087)											
Misc Intangible Plt (303000)	ED-AN	(778,997)	(778,997)											
Total Production/Transmission		(8,586,084)	(8,586,084)											
Distribution														
Franchises (302000)	ED-WA	(108,000)	(108,000)											
Misc Intangible Plt (303000)	ED-WA	(26,491)	(26,491)											
Total Distribution		(134,491)	(134,491)											
General Plant - 303000														
7,4	CD-AA	(441,877)	(315,014)	(87,589)	(39,274)		(87,589)	(87,589)		(63,226)	(63,226)		(24,363)	(24,363)
9,4	CD-AN	(62,312)	(49,003)	(13,309)			(13,309)	(13,309)		(9,607)	(9,607)		(3,702)	(3,702)
	GD-ID	(48,889)		(48,889)			(48,889)	(48,889)				(48,889)		(48,889)
	GD-WA	(103,237)		(103,237)			(103,237)	(103,237)	(103,237)		(103,237)			
	GD-OR	(60,112)			(60,112)									
Total General Plant - 303000		(716,427)	(364,017)	(253,024)	(99,386)	(152,126)	(100,898)	(253,024)	(103,237)	(72,833)	(176,070)	(48,889)	(28,065)	(76,954)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(25,835,812)	(18,418,350)	(5,121,175)	(2,296,287)		(5,121,175)	(5,121,175)		(3,696,720)	(3,696,720)		(1,424,455)	(1,424,455)
9,4	CD-AN	(11,007)	(8,656)	(2,351)			(2,351)	(2,351)		(1,697)	(1,697)		(654)	(654)
9	CD-ID	(12,516)	(9,843)	(2,673)		(2,673)		(2,673)				(2,673)		(2,673)
	ED-AN	(540,500)	(540,500)											
	ED-ID	(10,668)	(10,668)											
	ED-WA	(1,241,293)	(1,241,293)											
8,4	GD-AA	(1,430,082)		(982,924)	(447,158)		(982,924)	(982,924)		(709,524)	(709,524)		(273,400)	(273,400)
4	GD-AN	(10,286)		(10,286)			(10,286)	(10,286)		(7,425)	(7,425)		(2,861)	(2,861)
	GD-OR	(1,099)			(1,099)									
Total Miscellaneous IT Intangible Plant - 3031X		(29,093,263)	(20,229,310)	(6,119,409)	(2,744,544)	(6,116,736)	(6,119,409)	(6,119,409)	(4,415,366)	(4,415,366)	(4,415,366)	(1,701,370)	(1,704,043)	(1,704,043)
Gas Underground Storage														
1	GD-AN	(239,737)		(239,737)			(239,737)	(239,737)		(168,463)	(168,463)		(71,274)	(71,274)
Total Gas Underground Storage		(239,737)		(239,737)			(239,737)	(239,737)		(168,463)	(168,463)		(71,274)	(71,274)
General Plant - 390200, 396200														
7,4	CD-AA	(201,075)	(143,346)	(39,857)	(17,872)		(39,857)	(39,857)		(28,771)	(28,771)		(11,086)	(11,086)
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	(58,373)	(58,373)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)		(1,863)	(1,863)		(1,863)			
	GD-OR	(48,573)			(48,573)									
Total General Plant - 390200, 396200		(433,431)	(322,517)	(44,469)	(66,445)	(4,612)	(39,857)	(44,469)	(3,643)	(28,771)	(32,414)	(969)	(11,086)	(12,055)
Total Accumulated Amortization		(39,203,433)	(29,636,419)	(6,656,639)	(2,910,375)	(156,738)	(6,497,228)	(6,656,639)	(106,880)	(4,685,433)	(4,792,313)	(49,858)	(1,811,795)	(1,864,326)

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 June 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 June 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
	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	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	0	0	
99		GD-OR / AS	704,242	0	0	0	0	0	0	0	704,242	0	704,242	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,986,889	0	0	2,842,253	2,842,253	0	0	790,281	790,281	0	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	
		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	6,784,523	930,516	2,135,777	3,718,230	6,784,523	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,177,767	0	0	0	0	2,177,767	0	0	0	0	0	
99		GD-OR / AS	3,629,084	0	0	0	0	0	0	0	3,629,084	0	3,629,084	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	79,221,728	0	0	56,477,170	56,477,170	0	0	15,703,331	15,703,331	0	7,041,227	
9		CD-WA / ID / AN	21,759,102	5,462,918	4,444,910	7,203,748	17,111,576	1,483,736	1,207,243	1,956,547	4,647,526	0	0	
		TOTAL ACCOUNT	113,572,204	6,393,434	6,580,687	67,399,148	80,373,269	3,661,503	1,207,243	17,659,878	22,528,624	3,629,084	7,041,227	10,670,311
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,003,487	2,962,446	14,649	6,026,392	9,003,487	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	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	476,199	0	0	0	0	0	0	327,301	327,301	0	148,898	
7		CD-AA	48,732,675	0	0	34,741,524	34,741,524	0	0	9,659,791	9,659,791	0	4,331,360	
9		CD-WA / ID / AN	106,301	0	10,969	72,627	83,596	0	2,979	19,726	22,705	0	0	
		TOTAL ACCOUNT	58,325,312	2,962,446	25,618	40,840,543	43,828,607	0	2,979	10,013,468	10,016,447	0	4,480,258	4,480,258
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	24,317,467	12,065,190	3,958,642	8,293,635	24,317,467	0	0	0	0	0	0	
99		GD-WA / ID / AN	9,124,043	0	0	0	0	5,992,624	1,816,971	1,314,448	9,124,043	0	0	
99		GD-OR / AS	2,839,066	0	0	0	0	0	0	0	0	2,839,066	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	529,796	0	0	377,692	377,692	0	0	105,016	105,016	0	47,088	
9		CD-WA / ID / AN	5,304,797	1,529,034	788,246	1,854,465	4,171,745	415,288	214,089	503,675	1,133,052	0	0	
		TOTAL ACCOUNT	42,115,169	13,594,224	4,746,888	10,525,792	28,866,904	6,407,912	2,031,060	1,923,139	10,362,111	2,839,066	47,088	2,886,154

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	393000	Stores Equipment											
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,659,986	111,692	140,255	1,839,892	2,091,839	30,336	38,094	499,717	568,147	0	0
		TOTAL ACCOUNT	3,196,813	122,431	155,000	2,209,737	2,487,168	114,607	38,094	499,717	652,418	57,227	57,227
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	3,049,153	1,021,673	315,599	1,711,881	3,049,153	0	0	0	0	0	0
99		GD-WA / ID / AN	2,810,498	0	0	0	0	2,031,564	395,678	383,256	2,810,498	0	0
99		GD-OR / AS	873,489	0	0	0	0	0	0	0	0	873,489	873,489
8		GD-AA	2,082,090	0	0	0	0	0	0	1,431,062	1,431,062	0	651,028
7		CD-AA	9,210,378	0	0	6,566,079	6,566,079	0	0	1,825,681	1,825,681	0	818,618
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	18,367,601	1,062,354	340,322	8,481,503	9,884,179	2,042,613	402,393	3,695,281	6,140,287	873,489	1,469,646
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	718,020	146,649	58,744	512,627	718,020	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	136,412
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	1,620,619	151,809	60,391	843,844	1,056,044	47,387	15,444	283,129	345,960	136,412	82,203

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 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	37,673,159	17,770,572	10,534,860	9,367,727	37,673,159	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,218,928	0	0	0	0	2,625,908	762,526	830,494	4,218,928	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	591,092	0	0	421,390	421,390	0	0	117,166	117,166	0	52,536	
9		CD-WA / ID / AN	1,570,563	257,028	407,513	570,566	1,235,107	69,809	110,681	154,966	335,456	0	0	
		TOTAL ACCOUNT	44,097,576	18,027,600	10,942,373	10,359,683	39,329,656	2,695,717	873,207	1,102,626	4,671,550	43,834	52,536	96,370
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	54,814,308	9,992,448	3,598,730	41,223,130	54,814,308	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	
99		GD-OR / AS	1,193,307	0	0	0	0	0	0	0	0	1,193,307	0	
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	
7		CD-AA	25,763,361	0	0	18,366,700	18,366,700	0	0	5,106,813	5,106,813	0	2,289,848	
9		CD-WA / ID / AN	12,476,325	397,739	3,187,772	6,225,996	9,811,507	108,026	865,803	1,690,989	2,664,818	0	0	
		TOTAL ACCOUNT	96,587,083	10,390,187	6,786,502	65,815,826	82,992,515	804,636	1,422,624	7,573,683	9,800,943	1,193,307	2,600,318	3,793,625
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	67,188	0	2,299	64,889	67,188	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	590,449	0	0	420,931	420,931	0	0	117,039	117,039	0	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	
		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	385,325,269	53,092,189	30,346,197	210,065,211	293,503,597	16,353,143	6,086,431	43,722,960	66,162,534	9,479,028	16,180,110	25,659,138

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 June 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	7,073,229	153,179	0	6,920,050	7,073,229	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0	0	0
99		GD-OR / AS	425,321	0	0	0	0	0	0	0	0	425,321	0	425,321
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,742,452	0	0	4,806,694	4,806,694	0	0	1,336,489	1,336,489	0	599,269	599,269
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	0
		TOTAL ACCOUNT	15,638,691	153,179	0	11,879,353	12,032,532	1,022,594	181,037	1,377,938	2,581,569	425,321	599,269	1,024,590
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	4,775,915	3,687,272	23,524	1,065,119	4,775,915	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,206,819	0	0	0	0	0	0	1,516,791	1,516,791	0	690,028	690,028
7		CD-AA	56,756,129	0	0	40,461,444	40,461,444	0	0	11,250,200	11,250,200	0	5,044,485	5,044,485
9		CD-WA / ID / AN	104,536	0	42,189	40,019	82,208	0	11,459	10,869	22,328	0	0	0
		TOTAL ACCOUNT	63,843,399	3,687,272	65,713	41,566,582	45,319,567	0	11,459	12,777,860	12,789,319	0	5,734,513	5,734,513
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	12,388	0	0	12,388	12,388	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,667,305	0	0	3,327,322	3,327,322	0	0	925,153	925,153	0	414,830	414,830
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,692,450	0	0	3,339,710	3,339,710	0	0	936,679	936,679	1,231	414,830	416,061
	TOTAL		84,174,540	3,840,451	65,713	56,785,645	60,691,809	1,022,594	192,496	15,092,477	16,307,567	426,552	6,748,612	7,175,164

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 June 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	(43,278,766)	(30,853,432)	(8,578,717)	(3,846,617)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(1,989,629)	(1,564,664)	(424,965)	0
7	283750 CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
	Total	<u>(45,814,790)</u>	<u>(32,807,621)</u>	<u>(9,111,988)</u>	<u>(3,895,181)</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 June 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 *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP	1,821,980	972,897		2,794,877		972,897			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,295,219	691,618		1,986,837		691,618			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	15,749,970	7,189,860	2,237,787	25,177,617		5,801,695		1,388,165	2,237,787
1	154300 PLANT MATERIALS & OPER SUP-CS2	577,850	308,559		886,409		308,559			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,643,328	877,500		2,520,828		877,500			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	0	0	0	0		0		0	0
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(8,355)	(3,814)	(1,187)	(13,356)		(3,078)		(736)	(1,187)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	688	314	98	1,100		253		61	98
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	18,864,801			18,864,801	18,864,801		0		
TOTAL		39,945,481	10,036,934	2,236,698	52,219,113	18,864,801	8,649,444	0	1,387,490	2,236,698

ALLOCATION RATIOS:

		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
1	Production/Transmission Ratio				34.810%		
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.290%	19.822%	8.888%	32.323%	27.815%	100.000%
99	Not Allocated						