

RESULTS OF OPERATIONS			Report ID: G-ROR-12A
GAS RATE OF RETURN			
For Twelve Months Ended January 31, 2014 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	23,148,279	13,936,409	9,211,870
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	23,148,279	13,936,409	9,211,870
G-APL		Gas Net Adjusted Rate Base	333,038,214	221,842,487	111,195,727
		RATE OF RETURN	6.951%	6.282%	8.284%

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

RESULTS OF OPERATIONS			Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES			
For Twelve Months Ended January 31, 2014 Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2010 thru 12-31-2012	100.000%	70.270%	29.730%
2	Input	Number of Customers - AMA Percent	02-01-2013 thru 01-31-2014	226,784 100.000%	150,572 66.394%	76,212 33.606%
3	G-OPS	Direct Distribution Operating Expense Percent	02-01-2013 thru 01-31-2014	11,454,864 100.000%	7,941,202 69.326%	3,513,662 30.674%
	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%

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GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended January 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

6	Input Actual Therms Purchased Percent	02-01-2013 thru 01-31-2014	253,578,446 100.000%	176,194,424 69.483%	77,384,022 30.517%	
7	Input Elec/Gas North/Oregon 4-Factor Direct O & M Accts 500 - 894 Direct O & M Accts 901 - 935 Direct O & M Accts 901 - 905 Utility 9 Only Adjustments Total Percentage Direct Labor Accts 500 - 894 Direct Labor Accts 901 - 935 Direct Labor Accts 901 - 905 Utility 9 Only Total Percentage Number of Customers at Percentage Net Direct Plant Percentage Total Percentages Average (CD AA)	01-01-2013 thru 12-31-2013	Total 68,495,470 36,950,340 4,724,966 0 110,170,776 100.000%	Electric 58,058,286 26,569,475 3,236,437 0 87,864,198 79.753%	Gas North 6,367,532 7,224,117 1,488,529 XXXXXX 15,080,178 13.688%	Oregon Gas 4,069,652 3,156,748 XXXXXX 7,226,400 6.559%
			67,800,135 5,560,307 10,134,217 83,494,659 100.000%	51,352,909 3,408,229 6,671,977 61,433,115 73.578%	11,789,527 269,466 3,462,240 15,521,233 18.589%	4,657,699 1,882,612 XXXXXX 6,540,311 7.833%
			692,224 100.000%	366,305 52.917%	228,433 33.000%	97,486 14.083%
			2,661,279,881 100.000%	2,100,079,490 78.912%	372,868,631 14.011%	188,331,760 7.077%
			400.000% 100.000%	285.160% 71.290%	79.288% 19.822%	35.552% 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%
	 Total Percentages		 400.000%	 0.000%	 274.929%	 125.071%
	Average (GD AA)		100.000%	0.000%	68.732%	31.268%

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Input	Elec/Gas North 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		64,480,390	58,058,286	6,422,104	0
	Direct O & M Accts 901 - 935		33,796,280	26,569,475	7,226,805	0
	Adjustments		0	0	0	0
	Total		98,276,670	84,627,761	13,648,909	0
	Percentage		100.000%	86.112%	13.888%	0.000%
	 Direct Labor Accts 580 - 894		 63,088,156	 51,352,909	 11,735,247	 0
	Direct Labor Accts 901 - 935		3,849,086	3,408,229	440,857	0
	Total		66,937,242	54,761,138	12,176,104	0
	Percentage		100.000%	81.810%	18.190%	0.000%

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GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended January 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended January 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	01-01-2013 thru 12-31-2013	100.000%	0.000%	80.700%	19.300%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	01-01-2013 thru 12-31-2013	250,528,153	173,901,125	76,627,028	
			100.000%	69.414%	30.586%	
11	Book Depreciation Percent	02-01-2013 thru 01-31-2014	15,853,797	10,756,853	5,096,944	
			100.000%	67.850%	32.150%	
12	Net Gas Plant (before DFTT) - AMA Percent	01-01-2013 thru 01-31-2014	389,849,363	260,788,520	129,060,843	
			100.000%	66.895%	33.105%	
13	G-PLT Net Gas General Plant - AMA Percent	01-01-2013 thru 01-31-2014	44,348,115	32,633,649	11,714,466	
			100.000%	73.585%	26.415%	
14	Net Allocated Schedule M's - AMA Percent	02-01-2013 thru 01-31-2014	-18,521,912	-12,313,849	-6,208,063	
			100.000%	66.483%	33.517%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

STATE OF OPERATIONS	Report ID:
RATING STATEMENT	G-OPS-12A
Months Ended January 31, 2014	
of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	146,482,736	0	146,482,736	101,352,263	0	101,352,263	45,130,473	0	45,130,473
99	4812XX	Commercial - Firm & Interruptible	73,716,206	0	73,716,206	51,989,315	0	51,989,315	21,726,891	0	21,726,891
99	4813XX	Industrial-Firm	3,203,093	0	3,203,093	1,713,862	0	1,713,862	1,489,231	0	1,489,231
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	311,835	0	311,835	276,894	0	276,894	34,941	0	34,941
99	499XXX	Unbilled Revenue	(1,028,501)	0	(1,028,501)	(740,317)	0	(740,317)	(288,184)	0	(288,184)
TOTAL SALES TO ULTIMATE CUSTOMERS			222,685,369	0	222,685,369	154,592,017	0	154,592,017	68,093,352	0	68,093,352
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	96,728,877	0	96,728,877	66,331,921	0	66,331,921	30,396,956	0	30,396,956
4	488000	Miscellaneous Service Revenues	24,801	0	24,801	13,159	0	13,159	11,642	0	11,642
99	489300	Transportation For Others	4,479,604	0	4,479,604	4,042,047	0	4,042,047	437,557	0	437,557
99	493000	Rent from Gas Property	2,317	0	2,317	2,265	0	2,265	52	0	52
4	495000	Other Gas Revenues	6,047,834	419,294	6,467,128	4,153,034	302,667	4,455,701	1,894,800	116,627	2,011,427
99	496100	Provision for Rate Refund	(443,418)	0	(443,418)	0	0	0	(443,418)	0	(443,418)
TOTAL OTHER OPERATING REVENUES			106,840,015	419,294	107,259,309	74,542,426	302,667	74,845,093	32,297,589	116,627	32,414,216
TOTAL GAS REVENUES			329,525,384	419,294	329,944,678	229,134,443	302,667	229,437,110	100,390,941	116,627	100,507,568
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	216,092,908	0	216,092,908	148,415,965	0	148,415,965	67,676,943	0	67,676,943
99	808XXX	Net Natural Gas Storage Transactions	(3,320,044)	0	(3,320,044)	(1,673,538)	0	(1,673,538)	(1,646,506)	0	(1,646,506)
99	811000	Gas Used for Products Extraction	(1,015,138)	0	(1,015,138)	(699,592)	0	(699,592)	(315,546)	0	(315,546)
10	813000	Other Gas Expenses	0	1,211,042	1,211,042	0	840,633	840,633	0	370,409	370,409
99	813010	Gas Technology Institute (GTI) Expenses	106,080	0	106,080	75,794	0	75,794	30,286	0	30,286
TOTAL PRODUCTION EXPENSES			211,863,806	1,211,042	213,074,848	146,118,629	840,633	146,959,262	65,745,177	370,409	66,115,586
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	17,361	17,361	0	12,200	12,200	0	5,161	5,161
1	824000	Other Expenses	0	602,991	602,991	0	423,722	423,722	0	179,269	179,269
1	837000	Other Equipment	0	540,963	540,963	0	380,135	380,135	0	160,828	160,828
TOTAL UNDERGROUND STORAGE OPER EXP			0	1,161,315	1,161,315	0	816,057	816,057	0	345,258	345,258
G-DEPX		Depreciation Expense- Underground Storage	0	541,611	541,611	0	380,590	380,590	0	161,021	161,021
G-AMTX		Amortization Expense- Underground Storage	0	228	228	0	160	160	0	68	68
G-OTX		Taxes Other Than FIT	0	240,786	240,786	0	169,200	169,200	0	71,586	71,586
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES			0	782,625	782,625	0	549,950	549,950	0	232,675	232,675
TOTAL UNDERGROUND STORAGE EXPENSES			0	1,943,940	1,943,940	0	1,366,007	1,366,007	0	577,933	577,933

STATEMENTS OF OPERATIONS	Report ID:
RATING STATEMENT	G-OPS-12A
12 Months Ended January 31, 2014	
of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	259,113	1,303,813	1,562,926	214,442	903,881	1,118,323	44,671	399,932	444,603
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,409,342	1,037,788	3,447,130	1,775,658	719,457	2,495,115	633,684	318,331	952,015
3	875000	Measuring & Reg Sta Exp-General	143,493	0	143,493	90,191	0	90,191	53,302	0	53,302
3	876000	Measuring & Reg Sta Exp-Industrial	2,607	0	2,607	1,836	0	1,836	771	0	771
3	877000	Measuring & Reg Sta Exp-City Gate	105,010	69	105,079	50,058	48	50,106	54,952	21	54,973
3	878000	Meter & House Regulator Expenses	681,044	0	681,044	543,935	0	543,935	137,109	0	137,109
3	879000	Customer Installation Expenses	1,814,863	67,464	1,882,327	1,122,724	46,770	1,169,494	692,139	20,694	712,833
3	880000	Other Expenses	1,331,042	697,586	2,028,628	851,223	483,608	1,334,831	479,819	213,978	693,797
3	881000	Rents	0	32,150	32,150	0	22,288	22,288	0	9,862	9,862
MAINTENANCE											
3	885000	Supervision & Engineering	145,998	2,406	148,404	60,952	1,668	62,620	85,046	738	85,784
3	887000	Mains	1,827,049	901	1,827,950	1,347,770	625	1,348,395	479,279	276	479,555
3	889000	Measuring & Reg Sta Exp-General	223,903	0	223,903	142,951	0	142,951	80,952	0	80,952
3	890000	Measuring & Reg Sta Exp-Industrial	175,053	0	175,053	89,028	0	89,028	86,025	0	86,025
3	891000	Measuring & Reg Sta Exp-City Gate	86,698	0	86,698	42,274	0	42,274	44,424	0	44,424
3	892000	Services	1,520,865	21,928	1,542,793	1,113,547	15,202	1,128,749	407,318	6,726	414,044
3	893000	Meters & House Regulators	729,935	795,097	1,525,032	495,764	551,209	1,046,973	234,171	243,888	478,059
3	894000	Other Equipment	(1,151)	188,624	187,473	(1,151)	130,765	129,614	0	57,859	57,859
TOTAL DISTRIBUTION OPERATING EXP			11,454,864	4,147,826	15,602,690	7,941,202	2,875,521	10,816,723	3,513,662	1,272,305	4,785,967
G-DEPX		Depreciation Expense-Distribution	11,921,907	62,499	11,984,406	7,940,373	43,426	7,983,799	3,981,534	19,073	4,000,607
G-OTX		Taxes Other Than FIT	16,497,046	0	16,497,046	13,847,600	0	13,847,600	2,649,446	0	2,649,446
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			28,418,953	62,499	28,481,452	21,787,973	43,426	21,831,399	6,630,980	19,073	6,650,053
TOTAL DISTRIBUTION EXPENSES			39,873,817	4,210,325	44,084,142	29,729,175	2,918,947	32,648,122	10,144,642	1,291,378	11,436,020
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	224,154	224,154	0	148,825	148,825	0	75,329	75,329
2	902000	Meter Reading Expenses	1,910,998	71,991	1,982,989	1,673,777	47,798	1,721,575	237,221	24,193	261,414
G-903	903XXX	Customer Records & Collection Expenses	1,135,350	4,287,755	5,423,105	777,968	2,846,812	3,624,780	357,382	1,440,943	1,798,325
2	904000	Uncollectible Accounts	347	1,595,343	1,595,690	0	1,059,212	1,059,212	347	536,131	536,478
2	905000	Misc Customer Accounts	0	156,337	156,337	0	103,798	103,798	0	52,539	52,539
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,046,695	6,335,580	9,382,275	2,451,745	4,206,445	6,658,190	594,950	2,129,135	2,724,085
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,693,950	188,881	5,882,831	5,638,565	125,406	5,763,971	55,385	63,475	118,860
2	909000	Advertising	7,139	670,301	677,440	3,886	445,040	448,926	3,253	225,261	228,514
2	910000	Misc Customer Service & Info Exp	0	123,553	123,553	0	82,032	82,032	0	41,521	41,521
TOTAL CUSTOMER SERVICE & INFO EXP			5,701,089	982,735	6,683,824	5,642,451	652,478	6,294,929	58,638	330,257	388,895

RESULTS OF OPERATIONS		Report ID:
RATING STATEMENT		G-OPS-12A
Months Ended January 31, 2014		
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	4,463	4,463	0	2,963	2,963	0	1,500	1,500
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	4,463	4,463	0	2,963	2,963	0	1,500	1,500
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	115,828	5,956,762	6,072,590	76,553	4,299,889	4,376,442	39,275	1,656,873	1,696,148
4	921000	Office Supplies & Expenses	251	1,071,184	1,071,435	251	773,234	773,485	0	297,950	297,950
4	922000	Admin. Expenses Transferred - Credit	0	(16,278)	(16,278)	0	(11,750)	(11,750)	0	(4,528)	(4,528)
4	923000	Outside Services Employed	0	2,739,712	2,739,712	0	1,977,661	1,977,661	0	762,051	762,051
4	924000	Property Insurance Premium	0	331,498	331,498	0	239,292	239,292	0	92,206	92,206
4	925XXX	Injuries and Damages	6,384	1,372,983	1,379,367	6,342	991,088	997,430	42	381,895	381,937
4	926XXX	Employee Pensions and Benefits	0	251,992	251,992	0	181,900	181,900	0	70,092	70,092
4	928000	Regulatory Commission Expenses	702,823	295,053	997,876	489,063	212,984	702,047	213,760	82,069	295,829
4	930000	Miscellaneous General Expenses	42,689	945,948	988,637	28,347	682,833	711,180	14,342	263,115	277,457
4	931000	Rents	10,018	201,239	211,257	9,504	145,264	154,768	514	55,975	56,489
4	935000	Maintenance of General Plant	400,619	1,882,152	2,282,771	313,501	1,358,631	1,672,132	87,118	523,521	610,639
		TOTAL ADMIN & GEN OPERATING EXP	1,278,612	15,032,245	16,310,857	923,561	10,851,026	11,774,587	355,051	4,181,219	4,536,270
G-DEPX		Depreciation Expense-General Plant	361,527	2,966,255	3,327,782	251,274	2,141,191	2,392,465	110,253	825,064	935,317
G-AMTX		Amortization Expense - General Plant - 303000	27,687	53,747	81,434	23,629	38,797	62,426	4,058	14,950	19,008
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	1,814	2,100,677	2,102,491	0	1,516,374	1,516,374	1,814	584,303	586,117
G-AMTX		Amortization Expense-General Plant - 390200, 396200	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	194,637	0	194,637	194,637	0	194,637	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	(2,469)	0	(2,469)	(2,469)	0	(2,469)	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	583,196	5,126,399	5,709,595	467,071	3,700,491	4,167,562	116,125	1,425,908	1,542,033
		TOTAL ADMIN & GENERAL EXPENSES	1,861,808	20,158,644	22,020,452	1,390,632	14,551,517	15,942,149	471,176	5,607,127	6,078,303
		TOTAL EXPENSES BEFORE FIT	262,347,215	34,846,729	297,193,944	185,332,632	24,538,990	209,871,622	77,014,583	10,307,739	87,322,322
		NET OPERATING INCOME (LOSS) BEFORE FIT			32,750,734			19,565,488			13,185,246
G-FIT		FEDERAL INCOME TAX			6,781,717			3,493,725			3,287,992
G-FIT		DEFERRED FEDERAL INCOME TAX			2,860,014			2,158,911			701,103
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(39,276)			(23,557)			(15,719)
		GAS NET OPERATING INCOME (LOSS)			23,148,279			13,936,409			9,211,870

STATE OF OPERATIONS	Report ID:
RATING STATEMENT	G-OPS-12A
Months Ended January 31, 2014	
of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
LOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			70.270%				29.730%
G-ALL	2	Number of Customers - AMA		100.000%			66.394%				33.606%
G-ALL	3	Direct Distribution Operating Expense		100.000%			69.326%				30.674%
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 January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	150,446,394	0	150,446,394	103,489,553	0	103,489,553	46,956,841	0	46,956,841
1	804001	Pipeline Demand Costs	25,611,901	0	25,611,901	17,941,327	0	17,941,327	7,670,574	0	7,670,574
1	804002	Transport Variable Charges	955,728	0	955,728	669,969	0	669,969	285,759	0	285,759
6	804010	Gas Costs - Fixed Hedge	20,657	0	20,657	18,450	0	18,450	2,207	0	2,207
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	240,851	0	240,851	164,180	0	164,180	76,671	0	76,671
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	2,843,982	0	2,843,982	1,987,715	0	1,987,715	856,267	0	856,267
6	804700	Gas Costs - Offsystem Bookout	880,407	0	880,407	595,031	0	595,031	285,376	0	285,376
6	804711	Gas Costs - Offsystem Bookout Offset	(880,407)	0	(880,407)	(595,031)	0	(595,031)	(285,376)	0	(285,376)
6	804730	Gas Costs - Intracompany LDC Gas	33,169,064	0	33,169,064	22,737,289	0	22,737,289	10,431,775	0	10,431,775
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(3,050,336)	0	(3,050,336)	(2,427,048)	0	(2,427,048)	(623,288)	0	(623,288)
99	805111	Amortize ID Holdback	(607,342)	0	(607,342)	0	0	0	(607,342)	0	(607,342)
99	805120	Gas Expense - Rate Deferrals	6,462,009	0	6,462,009	3,834,530	0	3,834,530	2,627,479	0	2,627,479
		TOTAL PURCHASED GAS COSTS	216,092,908	0	216,092,908	148,415,965	0	148,415,965	67,676,943	0	67,676,943

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	6	Actual Therms Purchased	100.000%	69.483%	30.517%
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 January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	1,135,350	4,287,755	5,423,105	777,968	2,846,812	3,624,780	357,382	1,440,943	1,798,325
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			1,135,350	4,287,755	5,423,105	777,968	2,846,812	3,624,780	357,382	1,440,943	1,798,325

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.394%	33.606%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	66.895%	33.105%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	220,704	188,881	409,585	165,319	125,406	290,725	55,385	63,475	118,860
99	908600	Public Purpose Tariff Rider Expense Offset	5,405,628	0	5,405,628	5,405,628	0	5,405,628	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 Unbilled	(99,870)	0	(99,870)	(99,870)	0	(99,870)	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			5,693,950	188,881	5,882,831	5,638,565	125,406	5,763,971	55,385	63,475	118,860

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.394%	33.606%
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 January 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.83%	53.83%
2	Cost of Debt		5.514%	5.582%
	Total Cost of Debt		2.968%	3.005%
	Total Weighted Cost		2.968%	3.005%
G-APL	Net Rate Base	333,038,214	221,842,487	111,195,727
	Interest Deduction for FIT Calculation	9,925,717	6,584,285	3,341,432
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID: G-FIT-12A	AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS					
For Twelve Months Ended January 31, 2014					
Average of Monthly Averages Basis					
Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	329,944,678	229,437,110	100,507,568	
G-OPS	Operating & Maintenance Expense	262,220,272	183,322,711	78,897,561	
G-OPS	Book Deprec/Amort and Reg Amortizations	18,235,840	12,532,111	5,703,729	
G-OTX	Taxes Other than FIT	16,737,832	14,016,800	2,721,032	
	Net Operating Income Before FIT	32,750,734	19,565,488	13,185,246	
G-INT	Less: Interest Expense	9,925,717	6,584,285	3,341,432	
G-SCM	Schedule M Adjustments	(3,448,683)	(2,999,133)	(449,550)	
	Taxable Net Operating Income	19,376,334	9,982,070	9,394,264	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	6,781,717	3,493,725	3,287,992	
G-DTE	Deferred FIT	2,860,014	2,158,911	701,103	
99	411400 Amortized Investment Tax Credit	(39,276)	(23,557)	(15,719)	
	Total FIT/Deferred FIT & ITC	9,602,455	5,629,079	3,973,376	

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS	Report ID: G-SCM-12A
GAS SCHEDULE M ITEMS	
For Twelve Months Ended January 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	12,312,936	5,730,735	18,043,671	8,215,277	4,124,666	12,339,943	4,097,659	1,606,069	5,703,728
12	997001	Contributions In Aid of Construction	0	257,509	257,509	0	172,261	172,261	0	85,248	85,248
2	997002	Injuries and Damages	0	(400,000)	(400,000)	0	(265,576)	(265,576)	0	(134,424)	(134,424)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	838,075	838,075	0	604,964	604,964	0	233,111	233,111
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	2,804,332	0	2,804,332	1,407,482	0	1,407,482	1,396,850	0	1,396,850
4	997015	Airplane Lease Payments	0	109,036	109,036	0	78,708	78,708	0	30,328	30,328
12	997016	Redemption Expense Amortization	0	366,137	366,137	0	244,927	244,927	0	121,210	121,210
4	997020	FAS87 Current Pension Accrual	0	(811,867)	(811,867)	0	(586,046)	(586,046)	0	(225,821)	(225,821)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	192,021	0	192,021	192,021	0	192,021	0	0	0
12	997032	Interest Rate Swaps	0	823,231	823,231	0	550,700	550,700	0	272,531	272,531
4	997033	DSM Tariff Rider	(579,608)	0	(579,608)	(400,192)	0	(400,192)	(179,416)	0	(179,416)
12	997048	AFUDC	0	(208,014)	(208,014)	0	(139,151)	(139,151)	0	(68,863)	(68,863)
11	997049	Tax Depreciation	0	(27,118,589)	(27,118,589)	0	(18,399,963)	(18,399,963)	0	(8,718,626)	(8,718,626)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
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	(99,870)	0	(99,870)	(99,870)	0	(99,870)	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,431,509	1,431,509	0	971,279	971,279	0	460,230	460,230
4	997081	Deferred Compensation	0	292,017	292,017	0	210,792	210,792	0	81,225	81,225
4	997082	Meal Disallowances	0	93,092	93,092	0	67,198	67,198	0	25,894	25,894
4	997083	Paid Time Off	0	25,050	25,050	0	18,082	18,082	0	6,968	6,968
2	997084	Customer Uncollectibles	0	50,167	50,167	0	33,308	33,308	0	16,859	16,859
99	997098	Provision for Rate Refund	443,418	0	443,418	0	0	0	443,418	0	443,418
		TOTAL SCHEDULE M ADJUSTMENTS	15,073,229	(18,521,912)	(3,448,683)	9,314,718	(12,313,851)	(2,999,133)	5,758,511	(6,208,061)	(449,550)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
G-ALL	2	Number of Customers - AMA	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%	69.483%	30.517%
G-ALL	11	Book Depreciation	100.000%	67.850%	32.150%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	66.895%	33.105%
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 January 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	3,814,648	2,536,092	1,278,556
99	410100	Deferred Federal Income Tax Exp	(1,001,056)	(419,759)	(581,297)
		SUBTOTAL	2,813,592	2,116,333	697,259
14	411100	Deferred Federal Income Tax Expense - Allocated	11,468	7,624	3,844
99	411100	Deferred Federal Income Tax Exp	34,954	34,954	0
		SUBTOTAL	46,422	42,578	3,844
		Total Deferred Federal Income Tax Expense	2,860,014	2,158,911	701,103

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	66.483%	33.517%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended January 31, 2014
 Average of Monthly Averages Basis

Report ID:
G-OTX-12A

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	240,786	240,786	0	169,200	169,200	0	71,586	71,586
		TOTAL UNDERGROUND STORAGE TAX	0	240,786	240,786	0	169,200	169,200	0	71,586	71,586
		DISTRIBUTION									
99	408110	State Excise Tax	5,938,376	0	5,938,376	5,938,376	0	5,938,376	0	0	0
99	408120	Municipal Occupation & License Tax	6,987,239	0	6,987,239	5,760,910	0	5,760,910	1,226,329	0	1,226,329
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	3,409,317	0	3,409,317	2,148,314	0	2,148,314	1,261,003	0	1,261,003
99	409100	State Income Tax	162,114	0	162,114	0	0	0	162,114	0	162,114
		TOTAL DISTRIBUTION TAX	16,497,046	0	16,497,046	13,847,600	0	13,847,600	2,649,446	0	2,649,446
		TOTAL TAXES OTHER THAN FIT	16,497,046	240,786	16,737,832	13,847,600	169,200	14,016,800	2,649,446	71,586	2,721,032

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
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RESULTS OF OPERATIONS	Report ID: G-PLT-12A
GAS UTILITY PLANT	
For Twelve Months Ended January 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,146,018	816,472	1,962,490	964,981	589,370	1,554,351	181,037	227,102	408,139
4	3031XX	Misc Intangible IT Plant (3031XX)	9,070	11,561,399	11,570,469	0	8,345,596	8,345,596	9,070	3,215,803	3,224,873
		TOTAL INTANGIBLE PLANT	1,155,088	12,377,871	13,532,959	964,981	8,934,966	9,899,947	190,107	3,442,905	3,633,012
		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	1,456,468	1,456,468	0	1,023,460	1,023,460	0	433,008	433,008
1	352XXX	Wells	0	18,396,173	18,396,173	0	12,926,991	12,926,991	0	5,469,182	5,469,182
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	11,582,745	11,582,745	0	8,139,195	8,139,195	0	3,443,550	3,443,550
1	355000	Measuring & Regulating Equipment	0	268,634	268,634	0	188,769	188,769	0	79,865	79,865
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,575,981	1,575,981	0	1,107,442	1,107,442	0	468,539	468,539
		TOTAL UNDERGROUND STORAGE PLANT	0	35,194,996	35,194,996	0	24,731,524	24,731,524	0	10,463,472	10,463,472
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	89,013	0	89,013	64,343	0	64,343	24,670	0	24,670
6	374400	Land & Land Rights	77,453	0	77,453	14,318	0	14,318	63,135	0	63,135
6	375000	Structures & Improvements	836,414	21,450	857,864	567,658	14,904	582,562	268,756	6,546	275,302
6	376000	Mains	240,209,004	2,512,521	242,721,525	156,518,888	1,745,775	158,264,663	83,690,116	766,746	84,456,862
6	378000	Measuring & Reg Station Equip-General	5,295,241	57,440	5,352,681	3,216,435	39,911	3,256,346	2,078,806	17,529	2,096,335
6	379000	Measuring & Reg Station Equip-City Gate	6,016,692	0	6,016,692	1,856,671	0	1,856,671	4,160,021	0	4,160,021
6	380000	Services	155,626,492	0	155,626,492	105,709,287	0	105,709,287	49,917,205	0	49,917,205
6	381000	Meters	65,337,509	0	65,337,509	43,692,891	0	43,692,891	21,644,618	0	21,644,618
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	3,028,476	0	3,028,476	2,395,564	0	2,395,564	632,912	0	632,912
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	476,516,294	2,591,411	479,107,705	314,036,055	1,800,590	315,836,645	162,480,239	790,821	163,271,060

RESULTS OF OPERATIONS	Report ID: G-PLT-12A
GAS UTILITY PLANT	
For Twelve Months Ended January 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
GENERAL PLANT											
4	389XXX	Land & Land Rights	671,090	844,463	1,515,553	577,703	609,576	1,187,279	93,387	234,887	328,274
4	390XXX	Structures & Improvements	4,857,377	15,499,957	20,357,334	3,663,085	11,188,644	14,851,729	1,194,292	4,311,313	5,505,605
4	391XXX	Office Furniture & Equipment	2,358	9,692,395	9,694,753	0	6,996,455	6,996,455	2,358	2,695,940	2,698,298
4	392XXX	Transportation Equipment	7,355,065	1,775,528	9,130,593	5,521,498	1,281,665	6,803,163	1,833,567	493,863	2,327,430
4	393000	Stores Equipment	152,396	421,881	574,277	114,261	304,535	418,796	38,135	117,346	155,481
4	394000	Tools, Shop & Garage Equipment	2,464,638	3,176,018	5,640,656	2,016,736	2,292,609	4,309,345	447,902	883,409	1,331,311
4	395000	Laboratory Equipment	75,130	253,302	328,432	56,664	182,846	239,510	18,466	70,456	88,922
4	396XXX	Power Operated Equipment	3,837,830	1,084,601	4,922,431	2,822,302	782,919	3,605,221	1,015,528	301,682	1,317,210
4	397XXX	Communications Equipment	2,020,231	6,340,675	8,360,906	696,523	4,577,016	5,273,539	1,323,708	1,763,659	3,087,367
4	398000	Miscellaneous Equipment	505	89,386	89,891	495	64,523	65,018	10	24,863	24,873
TOTAL GENERAL PLANT			21,436,620	39,178,206	60,614,826	15,469,267	28,280,788	43,750,055	5,967,353	10,897,418	16,864,771
TOTAL PLANT IN SERVICE			499,108,002	89,342,484	588,450,486	330,470,303	63,747,868	394,218,171	168,637,699	25,594,616	194,232,315
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(12,732,157)	(12,732,157)	0	(8,946,887)	(8,946,887)	0	(3,785,270)	(3,785,270)
G-ADEP		Distribution Plant	(162,295,184)	(1,480,051)	(1,637,75,235)	(108,145,213)	(1,028,384)	(109,173,597)	(54,149,971)	(451,667)	(54,601,638)
G-ADEP		General Plant	(5,250,329)	(10,976,918)	(16,227,247)	(3,163,917)	(7,923,688)	(11,087,605)	(2,086,412)	(3,053,230)	(5,139,642)
TOTAL ACCUMULATED DEPRECIATION			(167,545,513)	(25,189,126)	(192,734,639)	(111,309,130)	(17,898,959)	(129,208,089)	(56,236,383)	(7,290,167)	(63,526,550)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(132,921)	(40,420)	(173,341)	(87,583)	(29,177)	(116,760)	(45,338)	(11,243)	(56,581)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(5,413,422)	(5,413,422)	0	(3,907,679)	(3,907,679)	0	(1,505,743)	(1,505,743)
G-AAMT		Underground Storage	0	(239,537)	(239,537)	0	(168,323)	(168,323)	0	(71,214)	(71,214)
G-AAMT		General Plant - 390200, 396200	(4,612)	(34,852)	(39,464)	(3,643)	(25,158)	(28,801)	(969)	(9,694)	(10,663)
TOTAL ACCUMULATED AMORTIZATION			(137,533)	(5,728,231)	(5,865,764)	(91,226)	(4,130,337)	(4,221,563)	(46,307)	(1,597,894)	(1,644,201)
TOTAL ACCUMULATED DEPR/AMORT			(167,683,046)	(30,917,357)	(198,600,403)	(111,400,356)	(22,029,296)	(133,429,652)	(56,282,690)	(8,888,061)	(65,170,751)
NET GAS UTILITY PLANT before DFIT			331,424,956	58,425,127	389,850,083	219,069,947	41,718,572	260,788,519	112,355,009	16,706,555	129,061,564
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(64,686,658)	(64,686,658)	0	(43,272,140)	(43,272,140)	0	(21,414,518)	(21,414,518)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(8,554,206)	(8,554,206)	0	(6,152,965)	(6,152,965)	0	(2,401,241)	(2,401,241)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(108,306)	(108,306)	0	(78,181)	(78,181)	0	(30,125)	(30,125)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,190,647)	(1,190,647)	0	(796,483)	(796,483)	0	(394,164)	(394,164)
TOTAL ACCUMULATED DFIT			0	(74,539,817)	(74,539,817)	0	(50,299,769)	(50,299,769)	0	(24,240,048)	(24,240,048)

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-12A
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		NET GAS UTILITY PLANT	331,424,956	(16,114,690)	315,310,266	219,069,947	(8,581,197)	210,488,750	112,355,009	(7,533,493)	104,821,516

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%		69.483%		30.517%
G-ALL	12	Net Gas Plant (before DFTT) - AMA	100.000%		66.895%		33.105%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	331,424,956	(16,114,690)	315,310,266	219,069,947	(8,581,197)	210,488,750	112,355,009	(7,533,493)	104,821,516
		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	10,911,702	10,911,702	0	7,667,653	7,667,653	0	3,244,049	3,244,049
4	252000	Customer Advances	(77,864)	118	(77,746)	(11,804)	85	(11,719)	(66,060)	33	(66,027)
99	235199	Customer Deposits	(329,416)	0	(329,416)	(329,416)	0	(329,416)	0	0	0
C-WKC		Working Capital	0	1,492,344	1,492,344	0	0	0	0	1,492,344	1,492,344
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(407,280)	18,135,228	17,727,948	(341,220)	11,694,957	11,353,737	(66,060)	6,440,271	6,374,211
		NET RATE BASE	331,017,676	2,020,538	333,038,214	218,728,727	3,113,760	221,842,487	112,288,949	(1,093,222)	111,195,727

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 January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	7,670,224	7,670,224											
Hydro (ED-AN)	8,077,462	8,077,462											
Other (ED-AN)	9,229,321	9,229,321											
Total Electric Production	24,977,007	24,977,007											
Electric Transmission													
ED-AN	10,048,891	10,048,891											
Total Electric Transmission	10,048,891	10,048,891											
Electric Distribution													
ED-ID	13,421,538	13,421,538											
ED-WA	22,468,108	22,468,108											
Total Electric Distribution	35,889,646	35,889,646											
Gas Underground Storage													
1 GD-AN	541,611		541,611			541,611	541,611		380,590	380,590		161,021	161,021
GD-OR	113,448			113,448									
Total Gas Underground Storage	655,059		541,611	113,448		541,611	541,611		380,590	380,590		161,021	161,021
Gas Distribution													
6 GD-AN	62,499		62,499						43,426	43,426		19,073	19,073
GD-ID	3,981,534		3,981,534		3,981,534	3,981,534					3,981,534		3,981,534
GD-WA	7,940,373		7,940,373		7,940,373	7,940,373		7,940,373		7,940,373			
GD-OR	4,014,567			4,014,567									
Total Gas Distribution	15,998,973		11,984,406	4,014,567	11,921,907	62,499	11,984,406		7,940,373	43,426		7,983,799	4,000,607
General Plant													
ED-AN	2,536,261	2,536,261											
ED-ID	157,250	157,250											
ED-WA	875,210	875,210											
7,4 CD-AA	13,492,543	9,618,834	2,674,492	1,199,217		2,674,492	2,674,492		1,930,582	1,930,582		743,910	743,910
9,4 CD-AN	691,315	543,657	147,658			147,658	147,658		106,587	106,587		41,071	41,071
9 CD-ID	286,045	224,949	61,096		61,096	61,096					61,096		61,096
9 CD-WA	168,197	132,272	35,925		35,925	35,925		35,925		35,925			
8,4 GD-AA	157,354		108,153	49,201		108,153	108,153		78,070	78,070		30,083	30,083
4 GD-AN	35,952		35,952			35,952	35,952		25,952	25,952		10,000	10,000
GD-ID	49,157		49,157		49,157	49,157					49,157		49,157
GD-WA	215,349		215,349		215,349	215,349		215,349		215,349			
GD-OR	254,077			254,077									
Total General Plant	18,918,710	14,088,433	3,327,782	1,502,495	361,527	2,966,255	3,327,782		251,274	2,141,191		110,253	825,064
Total Depreciation Expense	106,488,286	85,003,977	15,853,799	5,630,510	12,283,434	3,570,365	15,853,799		8,191,647	2,565,207		4,091,787	1,005,158

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.290%		8.888%	1 System Contract Demand	70.270%	29.730%
8 Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4 Jurisdictional 4-Factor Ratio	72.185%	27.815%
9 Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6 Actual Therms Purchased	69.483%	30.517%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	918,400	918,400											
Misc Intangible Plt (303000)	ED-AN	86,074	86,074											
Total Production/Transmission		1,004,474	1,004,474											
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	260,662	185,825	51,669	23,168		51,669	51,669		37,297	37,297		14,372	14,372
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	23,629		23,629			23,629	23,629		23,629	23,629			
	GD-OR	7,778			7,778									
Total General Plant - 303000		305,856	193,476	81,434	30,946		27,687	53,747	81,434	23,629	38,797	62,426	4,058	14,950
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	9,047,068	6,449,655	1,793,310	804,103		1,793,310	1,793,310		1,294,501	1,294,501		498,809	498,809
9,4	CD-AN	7,187	5,652	1,535			1,535	1,535		1,108	1,108		427	427
9,4	CD-ID	8,493	6,679	1,814			1,814	1,814					1,814	1,814
	ED-AN	185,979	185,979											
	ED-ID	4,747	4,747											
	ED-WA	469,410	469,410											
8,4	GD-AA	441,541		303,480	138,061		303,480	303,480		219,067	219,067		84,413	84,413
4	GD-AN	2,352		2,352			2,352	2,352		1,698	1,698		654	654
	GD-OR	250			250									
Total Miscellaneous IT Intangible Plant - 3031XX		10,167,027	7,122,122	2,102,491	942,414		1,814	2,100,677	2,102,491		1,516,374	1,516,374	1,814	584,303
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	9,627	9,627											
	GD-OR	3,139			3,139									
Total General Plant- 390200, 396200		41,622	30,198	5,720	5,704		5,720	5,720		4,129	4,129		1,591	1,591
Total Amortization Expense		11,546,204	8,377,267	2,189,873	979,064		29,501	2,160,372	2,189,873	23,629	1,559,460	1,583,089	5,872	600,912

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
Service -								
7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	System Contract Demand	70.270%	29.730%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%				

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(282,251,762)	(282,251,762)											
	Hydro (ED-AN)	(120,138,414)	(120,138,414)											
	Other (ED-AN)	(81,908,151)	(81,908,151)											
Total Electric Production		(484,298,327)	(484,298,327)											
Electric Transmission														
	ED-AN	(188,223,853)	(188,223,853)											
Total Electric Transmission		(188,223,853)	(188,223,853)											
Electric Distribution														
	ED-ID	(145,955,973)	(145,955,973)											
	ED-WA	(237,613,295)	(237,613,295)											
Total Electric Distribution		(383,569,268)	(383,569,268)											
Gas Underground Storage														
1	GD-AN	(12,732,157)	(12,732,157)		(12,732,157)	(12,732,157)		(8,946,887)	(8,946,887)		(3,785,270)	(3,785,270)		
	GD-OR	(470,945)		(470,945)										
Total Gas Underground Storage		(13,203,102)	(12,732,157)	(470,945)	(12,732,157)	(12,732,157)		(8,946,887)	(8,946,887)		(3,785,270)	(3,785,270)		
Gas Distribution														
6	GD-AN	(1,480,051)	(1,480,051)			(1,480,051)		(1,028,384)	(1,028,384)		(451,667)	(451,667)		
	GD-ID	(54,149,971)	(54,149,971)		(54,149,971)	(54,149,971)				(54,149,971)		(54,149,971)		
	GD-WA	(108,145,213)	(108,145,213)		(108,145,213)	(108,145,213)	(108,145,213)		(108,145,213)					
	GD-OR	(88,734,662)		(88,734,662)										
Total Gas Distribution		(252,509,897)	(163,775,235)	(88,734,662)	(162,295,184)	(1,480,051)	(163,775,235)	(108,145,213)	(1,028,384)	(109,173,597)	(54,149,971)	(451,667)	(54,601,638)	
General Plant														
	ED-AN	(35,320,153)	(35,320,153)											
	ED-ID	(5,806,634)	(5,806,634)											
	ED-WA	(11,831,146)	(11,831,146)											
7,4	CD-AA	(31,230,499)	(22,264,223)	(6,190,509)	(2,775,767)	(6,190,509)	(6,190,509)		(4,468,619)	(4,468,619)		(1,721,890)	(1,721,890)	
9,4	CD-AN	(11,048,644)	(8,688,764)	(2,359,880)		(2,359,880)	(2,359,880)		(1,703,479)	(1,703,479)		(656,401)	(656,401)	
9	CD-ID	(4,615,811)	(3,629,920)	(985,891)		(985,891)	(985,891)				(985,891)		(985,891)	
9	CD-WA	(2,292,929)	(1,803,182)	(489,747)		(489,747)	(489,747)	(489,747)		(489,747)				
8,4	GD-AA	(1,409,236)		(968,596)	(440,640)	(968,596)	(968,596)		(699,181)	(699,181)		(269,415)	(269,415)	
4	GD-AN	(1,457,933)		(1,457,933)		(1,457,933)	(1,457,933)		(1,052,409)	(1,052,409)		(405,524)	(405,524)	
	GD-ID	(1,100,521)		(1,100,521)		(1,100,521)	(1,100,521)				(1,100,521)		(1,100,521)	
	GD-WA	(2,674,170)		(2,674,170)		(2,674,170)	(2,674,170)	(2,674,170)		(2,674,170)				
	GD-OR	(3,718,330)		(3,718,330)										
Total General Plant		(112,506,006)	(89,344,022)	(16,227,247)	(8,934,737)	(5,250,329)	(10,976,918)	(16,227,247)	(3,163,917)	(7,923,688)	(11,087,805)	(2,086,412)	(3,053,230)	(5,139,642)
Total Accumulated Depreciation		(1,434,310,453)	(1,145,435,470)	(192,734,639)	(96,140,344)	(167,545,513)	(25,189,126)	(192,734,639)	(111,309,130)	(17,898,959)	(129,208,089)	(56,236,383)	(7,290,167)	(83,526,550)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.290%		8.888%	1 System Contract Demand	70.270%	29.730%
8 Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4 Jurisdictional 4-Factor Ratio	72.185%	27.815%
9 Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6 Actual Therms Purchased	69.483%	30.517%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-12A
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
Franchises (302000)	ED-AN	(7,003,486)	(7,003,486)													
Misc Intangible Plt (303000)	ED-AN	(662,477)	(662,477)													
Total Production/Transmission		(7,665,963)	(7,665,963)													
Distribution																
Franchises (302000)	ED-WA	(86,866)	(86,866)													
Misc Intangible Plt (303000)	ED-WA	(24,002)	(24,002)													
Total Distribution		(110,868)	(110,868)													
General Plant - 303000																
7,4	CD-AA	(145,943)	(104,043)	(28,929)	(12,971)		(28,929)	(28,929)		(20,882)	(20,882)		(8,047)	(8,047)		
9,4	CD-AN	(53,799)	(42,308)	(11,491)			(11,491)	(11,491)		(8,295)	(8,295)		(3,196)	(3,196)		
	GD-ID	(45,338)		(45,338)			(45,338)	(45,338)				(45,338)		(45,338)		
	GD-WA	(87,583)		(87,583)			(87,583)	(87,583)	(87,583)		(87,583)					
	GD-OR	(53,227)			(53,227)						(53,227)					
Total General Plant - 303000		(385,890)	(146,351)	(173,341)	(66,198)		(132,921)	(40,420)	(173,341)		(87,583)	(29,177)	(116,760)	(45,338)	(11,243)	(56,581)
Miscellaneous IT Intangible Plant - 3031XX																
7,4	CD-AA	(23,647,436)	(16,858,256)	(4,687,395)	(2,101,785)		(4,687,395)	(4,687,395)		(3,383,596)	(3,383,596)		(1,303,799)	(1,303,799)		
9,4	CD-AN	(2,547)	(2,003)	(544)			(544)	(544)		(393)	(393)		(151)	(151)		
9	CD-ID	(3,371)	(2,651)	(720)			(720)	(720)				(720)		(720)		
	ED-AN	(489,326)	(489,326)													
	ED-ID	(6,514)	(6,514)													
	ED-WA	(720,493)	(720,493)													
8,4	GD-AA	(1,042,720)		(716,682)	(326,038)		(716,682)	(716,682)		(517,337)	(517,337)		(199,345)	(199,345)		
4	GD-AN	(8,801)		(8,801)			(8,801)	(8,801)		(6,353)	(6,353)		(2,448)	(2,448)		
	GD-OR	(879)			(879)											
Total Miscellaneous IT Intangible Plant - 3031XX		(25,922,087)	(18,079,243)	(5,414,142)	(2,428,702)		(5,413,422)	(5,414,142)		(3,907,679)	(3,907,679)		(1,505,743)	(1,506,483)		
Gas Underground Storage																
1	GD-AN	(239,537)		(239,537)			(239,537)	(239,537)		(168,323)	(168,323)		(71,214)	(71,214)		
Total Gas Underground Storage		(239,537)		(239,537)			(239,537)	(239,537)		(168,323)	(168,323)		(71,214)	(71,214)		
General Plant - 390200, 396200																
7,4	CD-AA	(175,826)	(125,347)	(34,852)	(15,627)		(34,852)	(34,852)		(25,158)	(25,158)		(9,694)	(9,694)		
9	CD-ID	(4,537)	(3,568)	(969)			(969)	(969)				(969)		(969)		
9	CD-WA	(8,332)	(6,552)	(1,780)			(1,780)	(1,780)	(1,780)		(1,780)					
4	ED-AN	(50,162)	(50,162)													
	ED-WA	(110,678)	(110,678)													
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)		(1,863)					
	GD-OR	(49,984)			(49,984)											
Total General Plant - 390200, 396200		(401,382)	(296,307)	(39,464)	(65,611)		(4,612)	(34,852)	(39,464)		(3,643)	(25,158)	(28,801)	(969)	(9,694)	(10,663)
Total Accumulated Amortization		(34,725,727)	(26,298,732)	(5,866,484)	(2,560,511)		(137,533)	(5,728,231)	(5,866,484)		(91,226)	(4,130,337)	(4,221,563)	(46,307)	(1,597,894)	(1,644,921)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%				

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	395,848	10,795	362,279	22,774	395,848	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	
99		GD-OR / AS	597,832	0	0	0	0	0	0	0	0	597,832	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,939,109	0	0	2,808,191	2,808,191	0	0	780,810	780,810	0	350,108	
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	6,615,904	380,967	706,117	3,065,327	4,152,411	577,703	93,387	844,463	1,515,553	597,832	350,108	947,940
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,628,329	851,233	2,108,690	3,668,406	6,628,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,165,774	0	0	0	0	2,165,774	0	0	2,165,774	0	0	
99		GD-OR / AS	3,521,550	0	0	0	0	0	0	0	0	3,521,550	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	69,208,199	0	0	49,338,525	49,338,525	0	0	13,718,449	13,718,449	0	6,151,225	
9		CD-WA / ID / AN	20,942,505	5,512,897	4,397,224	6,559,274	16,469,395	1,497,310	1,194,292	1,781,508	4,473,110	0	0	
		TOTAL ACCOUNT	102,466,357	6,364,130	6,505,914	59,566,205	72,436,249	3,663,084	1,194,292	15,499,957	20,357,333	3,521,550	6,151,225	9,672,775
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,051,144	2,402,660	14,649	5,633,835	8,051,144	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	470,176	0	0	0	0	0	0	323,161	323,161	0	147,015	
7		CD-AA	47,136,415	0	0	33,603,550	33,603,550	0	0	9,343,380	9,343,380	0	4,189,485	
9		CD-WA / ID / AN	100,947	0	8,682	70,704	79,386	0	2,358	19,203	21,561	0	0	
		TOTAL ACCOUNT	55,765,332	2,402,660	23,331	39,308,089	41,734,080	0	2,358	9,692,394	9,694,752	0	4,336,500	4,336,500
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	20,138,937	9,358,957	3,488,099	7,291,881	20,138,937	0	0	0	0	0	0	
99		GD-WA / ID / AN	7,982,822	0	0	0	0	5,115,430	1,629,469	1,237,923	7,982,822	0	0	
99		GD-OR / AS	2,770,279	0	0	0	0	0	0	0	0	2,770,279	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	4,882,042	1,495,090	751,463	1,592,734	3,839,287	406,068	204,098	432,589	1,042,755	0	0	
		TOTAL ACCOUNT	36,303,876	10,854,047	4,239,562	9,262,307	24,355,916	5,521,498	1,833,567	1,775,528	9,130,593	2,770,279	47,088	2,817,367

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,294,142	110,419	140,407	1,553,310	1,804,136	29,990	38,135	421,881	490,006	0	0	0
		TOTAL ACCOUNT	2,830,969	121,158	155,152	1,923,155	2,199,465	114,261	38,135	421,881	574,277	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,207,501	1,104,174	349,727	1,753,600	3,207,501	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,859,621	0	0	0	0	2,004,763	441,143	413,715	2,859,621	0	0	0
99		GD-OR / AS	907,620	0	0	0	0	0	0	0	0	907,620	0	907,620
8		GD-AA	1,363,876	0	0	0	0	0	0	937,419	937,419	0	426,457	426,457
7		CD-AA	8,899,242	0	0	6,344,269	6,344,269	0	0	1,764,008	1,764,008	0	790,965	790,965
9		CD-WA / ID / AN	372,719	44,085	24,886	224,139	293,110	11,974	6,759	60,876	79,609	0	0	0
		TOTAL ACCOUNT	17,610,579	1,148,259	374,613	8,322,008	9,844,880	2,016,737	447,902	3,176,018	5,640,657	907,620	1,217,422	2,125,042
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	896,375	162,608	78,764	655,003	896,375	0	0	0	0	0	0	0
99		GD-WA / ID / AN	167,818	0	0	0	0	54,612	17,811	95,395	167,818	0	0	0
99		GD-OR / AS	150,467	0	0	0	0	0	0	0	0	150,467	0	150,467
8		GD-AA	82,554	0	0	0	0	0	0	56,741	56,741	0	25,813	25,813
7		CD-AA	355,663	0	0	253,552	253,552	0	0	70,500	70,500	0	31,611	31,611
9		CD-WA / ID / AN	156,253	7,556	2,412	112,911	122,879	2,052	655	30,667	33,374	0	0	0
		TOTAL ACCOUNT	1,809,130	170,164	81,176	1,021,466	1,272,806	56,664	18,466	253,303	328,433	150,467	57,424	207,891

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC *****					***** GAS NORTH *****					***** OREGON GAS *****				
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,002,921	18,016,164	10,671,986	10,314,771	39,002,921	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,487,697	0	0	0	0	2,752,356	904,847	830,494	4,487,697	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	554,036	0	0	394,972	394,972	0	0	109,821	109,821	0	49,243	49,243
9		CD-WA / ID / AN	1,521,198	257,531	407,513	531,241	1,196,285	69,946	110,681	144,286	324,913	0	0	0
		TOTAL ACCOUNT	45,609,686	18,273,695	11,079,499	11,240,984	40,594,178	2,822,302	1,015,528	1,084,601	4,922,431	43,834	49,243	93,077
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	50,545,635	9,754,831	2,919,333	37,871,471	50,545,635	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,122,666	0	0	0	0	590,875	457,835	73,956	1,122,666	0	0	0
99		GD-OR / AS	991,957	0	0	0	0	0	0	0	0	991,957	0	991,957
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	19,059,360	0	0	13,587,418	13,587,418	0	0	3,777,946	3,777,946	0	1,693,996	1,693,996
9		CD-WA / ID / AN	13,005,438	388,984	3,188,030	6,650,592	10,227,606	105,649	865,873	1,806,310	2,777,832	0	0	0
		TOTAL ACCOUNT	85,717,988	10,143,815	6,107,363	58,109,481	74,360,659	696,524	1,323,708	6,340,674	8,360,906	991,957	2,004,466	2,996,423
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	38,592	0	2,299	36,293	38,592	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	445,517	0	0	317,609	317,609	0	0	88,310	88,310	0	39,598	39,598
9		CD-WA / ID / AN	7,397	1,824	36	3,957	5,817	495	10	1,075	1,580	0	0	0
		TOTAL ACCOUNT	493,873	1,824	2,335	357,859	362,018	495	10	89,385	89,890	2,367	39,598	41,965
		TOTAL GENERAL PLANT	355,223,694	49,860,719	29,275,062	192,176,881	271,312,662	15,469,268	5,967,353	39,178,204	60,614,825	9,043,133	14,253,074	23,296,207

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 January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,308,159	153,179	0	2,154,980	2,308,159	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,909,913	0	0	2,787,377	2,787,377	0	0	775,023	775,023	0	347,513	
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	
		TOTAL ACCOUNT	7,968,274	153,179	0	5,094,966	5,248,145	964,981	181,037	816,472	1,962,490	410,126	347,513	757,639
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	3,300,606	2,351,131	23,524	925,951	3,300,606	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	2,176,401	0	0	0	0	0	0	1,495,884	1,495,884	0	680,517	
7		CD-AA	46,901,458	0	0	33,436,049	33,436,049	0	0	9,296,807	9,296,807	0	4,168,602	
9		CD-WA / ID / AN	78,387	0	33,394	28,250	61,644	0	9,070	7,673	16,743	0	0	
		TOTAL ACCOUNT	52,456,852	2,351,131	56,918	34,390,250	36,798,299	0	9,070	10,800,364	10,809,434	0	4,849,119	4,849,119
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	56,928	0	0	56,928	56,928	0	0	0	0	0	0	
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,781,202	0	0	2,695,619	2,695,619	0	0	749,510	749,510	0	336,073	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,850,887	0	0	2,752,547	2,752,547	0	0	761,036	761,036	1,231	336,073	337,304
	TOTAL		64,276,013	2,504,310	56,918	42,237,763	44,798,991	964,981	190,107	12,377,872	13,532,960	411,357	5,532,705	5,944,062

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	CD-AA	(41,067,668)	(29,277,141)	(8,140,433)	(3,650,094)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,937,226)	(1,523,454)	(413,772)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
Total			(43,551,289)	(31,190,120)	(8,662,511)	(3,698,658)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		848,216	848,216		848,216	848,216		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		530,119	530,119		530,119	530,119		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,751,774	6,751,774		5,448,191	5,448,191		1,303,583	1,303,583
1	154300	PLANT MATERIALS & OPER SUP-CS2		250,703	250,703		202,299	202,299		48,404	48,404
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		711,178	711,178		573,869	573,869		137,309	137,309
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		3,859	3,859		3,114	3,114		745	745
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		692	692		558	558		134	134
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		11,234	11,234		9,065	9,065		2,169	2,169
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	17,508,473		17,508,473	17,508,473		17,508,473	0		0
TOTAL			17,508,473	9,107,775	26,616,248	17,508,473	7,615,431	25,123,904	0	1,492,344	1,492,344

ALLOCATION RATIOS: