

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	26,181,116	15,276,118	10,904,998
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	26,181,116	15,276,118	10,904,998
G-APL	Gas Net Adjusted Rate Base	342,326,617	229,323,875	113,002,742
	RATE OF RETURN	7.648%	6.661%	9.650%

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended May 31, 2014
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
1	Input	System Contract Demand	01-01-2010 thru 12-31-2012	100.000%	70.270%	29.730%	
2	Input	Number of Customers - AMA Percent	06-01-2013 thru 05-31-2014	227,520 100.000%	151,060 66.394%	76,460 33.606%	
3	G-OPS	Direct Distribution Operating Expense Percent	06-01-2013 thru 05-31-2014	11,430,553 100.000%	7,889,268 69.019%	3,541,285 30.981%	
	Input	Jurisdictional 4-Factor Ratio	01-01-2013 thru 12-31-2013				
		Direct O & M Accounts 798 - 894		4,428,414	3,086,497	1,341,917	
		Direct O & M Accounts 901 - 935		7,145,528	6,725,788	419,740	
		Total		11,573,942	9,812,285	1,761,657	
		Percentage		100.000%	84.779%	15.221%	
		Direct Labor					
		Amount: Accounts 798 - 894		7,184,224	4,915,658	2,268,566	
		Amount: Accounts 901 - 935		2,925,452	2,275,129	650,323	
		Total		10,109,676	7,190,787	2,918,889	
		Percentage		100.000%	71.128%	28.872%	
		Total Number of Customers		228,433	151,676	76,757	
		Percentage		100.000%	66.398%	33.602%	
		Total Direct Plant		342,298,034	227,409,225	114,888,809	
		Percentage		100.000%	66.436%	33.564%	
4		Total Four Factor Allocators Percent		400.000%	288.741%	111.259%	
				100.000%	72.185%	27.815%	
6	Input	Actual Therms Purchased Percent	06-01-2013 thru 05-31-2014	264,345,808 100.000%	182,330,099 68.974%	82,015,709 31.026%	
	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-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended May 31, 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 Twelve Months Ended May 31, 2014
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

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	06-01-2013 thru 05-31-2014	16,256,292	11,041,998	5,214,294	
			100.000%	67.924%	32.076%	
12	Net Gas Plant (before DFIT) - AMA Percent	05-01-2013 thru 05-31-2014	400,417,828	269,412,427	131,005,401	
			100.000%	67.283%	32.717%	
13	G-PLT Net Gas General Plant - AMA Percent	05-01-2013 thru 05-31-2014	45,944,227	33,881,095	12,063,132	
			100.000%	73.744%	26.256%	

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended May 31, 2014
Average of Monthly Averages Basis

Report ID: G-ALL-12A

AVISTA UTILITIES

14	Net Allocated Schedule M's - AMA Percent	06-01-2013 thru 05-31-2014	-20,716,709	-13,849,268	-6,867,441
			100.000%	66.851%	33.149%
99	Input Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended May 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
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	156,514,158	0	156,514,158	107,434,838	0	107,434,838	49,079,320	0	49,079,320
99	4812XX	Commercial - Firm & Interruptible	79,286,563	0	79,286,563	55,599,480	0	55,599,480	23,687,083	0	23,687,083
99	4813XX	Industrial-Firm	3,456,524	0	3,456,524	1,870,977	0	1,870,977	1,585,547	0	1,585,547
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	328,734	0	328,734	290,810	0	290,810	37,924	0	37,924
99	499XXX	Unbilled Revenue	(674,230)	0	(674,230)	(487,391)	0	(487,391)	(186,839)	0	(186,839)
		TOTAL SALES TO ULTIMATE CUSTOMERS	238,911,749	0	238,911,749	164,708,714	0	164,708,714	74,203,035	0	74,203,035
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	106,215,748	0	106,215,748	72,500,129	0	72,500,129	33,715,619	0	33,715,619
4	488000	Miscellaneous Service Revenues	23,800	0	23,800	12,624	0	12,624	11,176	0	11,176
99	489300	Transportation For Others	4,519,744	0	4,519,744	4,056,858	0	4,056,858	462,886	0	462,886
99	493000	Rent from Gas Property	2,340	0	2,340	2,340	0	2,340	0	0	0
4	495XXX	Other Gas Revenues	5,802,080	363,474	6,165,554	3,958,080	262,374	4,220,454	1,844,000	101,100	1,945,100
99	496100	Provision for Rate Refund	(443,735)	0	(443,735)	0	0	0	(443,735)	0	(443,735)
		TOTAL OTHER OPERATING REVENUES	116,119,977	363,474	116,483,451	80,530,031	262,374	80,792,405	35,589,946	101,100	35,691,046
		TOTAL GAS REVENUES	355,031,726	363,474	355,395,200	245,238,745	262,374	245,501,119	109,792,981	101,100	109,894,081
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	235,509,259	0	235,509,259	161,275,814	0	161,275,814	74,233,445	0	74,233,445
99	808XXX	Net Natural Gas Storage Transactions	(3,222,314)	0	(3,222,314)	(1,479,090)	0	(1,479,090)	(1,743,224)	0	(1,743,224)
99	811000	Gas Used for Products Extraction	(1,116,969)	0	(1,116,969)	(765,170)	0	(765,170)	(351,799)	0	(351,799)
10	813000	Other Gas Expenses	0	1,127,771	1,127,771	0	782,831	782,831	0	344,940	344,940
99	813010	Gas Technology Institute (GTI) Expenses	109,973	0	109,973	78,019	0	78,019	31,954	0	31,954
		TOTAL PRODUCTION EXPENSES	231,279,949	1,127,771	232,407,720	159,109,573	782,831	159,892,404	72,170,376	344,940	72,515,316
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	18,980	18,980	0	13,337	13,337	0	5,643	5,643
1	824000	Other Expenses	0	591,741	591,741	0	415,816	415,816	0	175,925	175,925
1	837000	Other Equipment	0	550,525	550,525	0	386,854	386,854	0	163,671	163,671
		TOTAL UNDERGROUND STORAGE OPER E	0	1,161,246	1,161,246	0	816,007	816,007	0	345,239	345,239
G-DEPX		Depreciation Expense-Underground Storage	0	547,544	547,544	0	384,759	384,759	0	162,785	162,785
G-AMTX		Amortization Expense-Underground Storage	0	228	228	0	160	160	0	68	68
G-OTX		Taxes Other Than FIT	0	324,254	324,254	0	227,853	227,853	0	96,401	96,401
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT	0	872,026	872,026	0	612,772	612,772	0	259,254	259,254
		TOTAL UNDERGROUND STORAGE EXPENS	0	2,033,272	2,033,272	0	1,428,779	1,428,779	0	604,493	604,493

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended May 31, 2014	
Average of Monthly Averages Basis	
Ref/Basis Account Description	

AVISTA UTILITIES

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

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For Twelve Months Ended May 31, 2014		
Average of Monthly Averages Basis		

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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	307,804	1,265,032	1,572,836	207,202	873,112	1,080,314	100,602	391,920	492,522
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,540,614	1,015,206	3,555,820	1,879,193	700,685	2,579,878	661,421	314,521	975,942
3	875000	Measuring & Reg Sta Exp-General	148,633	0	148,633	90,318	0	90,318	58,315	0	58,315
3	876000	Measuring & Reg Sta Exp-Industrial	2,389	0	2,389	2,109	0	2,109	280	0	280
3	877000	Measuring & Reg Sta Exp-City Gate	178,928	214	179,142	73,426	148	73,574	105,502	66	105,568
3	878000	Meter & House Regulator Expenses	455,103	0	455,103	348,221	0	348,221	106,882	0	106,882
3	879000	Customer Installation Expenses	1,829,722	72,810	1,902,532	1,144,961	50,253	1,195,214	684,761	22,557	707,318
3	880000	Other Expenses	1,308,810	666,572	1,975,382	837,559	460,061	1,297,620	471,251	206,511	677,762
3	881000	Rents	0	33,683	33,683	0	23,248	23,248	0	10,435	10,435
MAINTENANCE											
3	885000	Supervision & Engineering	140,243	2,406	142,649	56,652	1,661	58,313	83,591	745	84,336
3	887000	Mains	1,914,473	0	1,914,473	1,476,188	0	1,476,188	438,285	0	438,285
3	889000	Measuring & Reg Sta Exp-General	190,040	0	190,040	115,776	0	115,776	74,264	0	74,264
3	890000	Measuring & Reg Sta Exp-Industrial	225,637	0	225,637	146,187	0	146,187	79,450	0	79,450
3	891000	Measuring & Reg Sta Exp-City Gate	73,365	0	73,365	33,944	0	33,944	39,421	0	39,421
3	892000	Services	1,357,168	18,649	1,375,817	920,003	12,871	932,874	437,165	5,778	442,943
3	893000	Meters & House Regulators	757,582	786,642	1,544,224	557,487	542,932	1,100,419	200,095	243,710	443,805
3	894000	Other Equipment	42	203,453	203,495	42	140,421	140,463	0	63,032	63,032
TOTAL DISTRIBUTION OPERATING EXP			11,430,553	4,064,667	15,495,220	7,889,268	2,805,392	10,694,660	3,541,285	1,259,275	4,800,560
G-DEPX		Depreciation Expense-Distribution	12,230,567	62,498	12,293,065	8,152,617	43,107	8,195,724	4,077,950	19,391	4,097,341
G-OTX		Taxes Other Than FIT	17,434,914	0	17,434,914	14,632,397	0	14,632,397	2,802,517	0	2,802,517
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			29,665,481	62,498	29,727,979	22,785,014	43,107	22,828,121	6,880,467	19,391	6,899,858
TOTAL DISTRIBUTION EXPENSES			41,096,034	4,127,165	45,223,199	30,674,282	2,848,499	33,522,781	10,421,752	1,278,666	11,700,418
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	216,882	216,882	0	143,997	143,997	0	72,885	72,885
2	902000	Meter Reading Expenses	1,877,665	64,881	1,942,546	1,666,081	43,077	1,709,158	211,584	21,804	233,388
G-903	903XXX	Customer Records & Collection Expenses	1,085,039	4,230,433	5,315,472	753,609	2,808,754	3,562,363	331,430	1,421,679	1,753,109
2	904000	Uncollectible Accounts	347	1,650,202	1,650,549	0	1,095,635	1,095,635	347	554,567	554,914
2	905000	Misc Customer Accounts	0	149,215	149,215	0	99,070	99,070	0	50,145	50,145
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,963,051	6,311,613	9,274,664	2,419,690	4,190,533	6,610,223	543,361	2,121,080	2,664,441
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,832,405	174,153	6,006,558	5,760,183	115,627	5,875,810	72,222	58,526	130,748
2	909000	Advertising	2,371	682,281	684,652	2,075	452,994	455,069	296	229,287	229,583

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	910000	Misc Customer Service & Info Exp	0	120,022	120,022	0	79,687	79,687	0	40,335	40,335
		TOTAL CUSTOMER SERVICE & INFO EXP	5,834,776	976,456	6,811,232	5,762,258	648,308	6,410,566	72,518	328,148	400,666

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	118,564	5,886,097	6,004,661	77,190	4,248,879	4,326,069	41,374	1,637,218	1,678,592
4	921000	Office Supplies & Expenses	28	1,099,827	1,099,855	28	793,910	793,938	0	305,917	305,917
4	922000	Admin. Expenses Transferred - Credit	0	(17,053)	(17,053)	0	(12,310)	(12,310)	0	(4,743)	(4,743)
4	923000	Outside Services Employed	0	2,867,775	2,867,775	0	2,070,103	2,070,103	0	797,672	797,672
4	924000	Property Insurance Premium	0	329,639	329,639	0	237,950	237,950	0	91,689	91,689
4	925XXX	Injuries and Damages	140	1,062,377	1,062,517	98	766,877	766,975	42	295,500	295,542
4	926XXX	Employee Pensions and Benefits	127	327,286	327,413	127	236,251	236,378	0	91,035	91,035
4	928000	Regulatory Commission Expenses	778,528	237,824	1,016,352	542,583	171,673	714,256	235,945	66,151	302,096
4	930000	Miscellaneous General Expenses	44,015	889,352	933,367	29,111	641,979	671,090	14,904	247,373	262,277
4	931000	Rents	9,283	211,791	221,074	8,997	152,881	161,878	286	58,910	59,196
4	935000	Maintenance of General Plant	457,781	2,026,248	2,484,029	361,973	1,462,647	1,824,620	95,808	563,601	659,409
TOTAL ADMIN & GEN OPERATING EXP			1,408,466	14,921,163	16,329,629	1,020,107	10,770,840	11,790,947	388,359	4,150,323	4,538,682
G-DEPX		Depreciation Expense-General Plant	359,591	3,056,091	3,415,682	255,475	2,206,040	2,461,515	104,116	850,051	954,167
G-AMTX		Amortization Expense - General Plant - 303000	27,992	67,259	95,251	23,934	48,551	72,485	4,058	18,708	22,766
G-AMTX		Amortization Expense - Misc IT Intangible Plant	2,292	2,258,296	2,260,588	0	1,630,151	1,630,151	2,292	628,145	630,437
G-AMTX		Amortization Expense-General Plant - 390200, :	0	5,720	5,720	0	4,129	4,129	0	1,591	1,591
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	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	(780)	0	(780)	(780)	0	(780)	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			389,095	5,387,366	5,776,461	278,629	3,888,871	4,167,500	110,466	1,498,495	1,608,961
TOTAL ADMIN & GENERAL EXPENSES			1,797,561	20,308,529	22,106,090	1,298,736	14,659,711	15,958,447	498,825	5,648,818	6,147,643
TOTAL EXPENSES BEFORE FIT			282,971,371	34,884,806	317,856,177	199,264,539	24,558,661	223,823,200	83,706,832	10,326,145	94,032,977
NET OPERATING INCOME (LOSS) BEFORE FIT					37,539,023		21,677,919			15,861,104	
G-FIT		FEDERAL INCOME TAX			8,303,657			4,262,426			4,041,231
G-FIT		DEFERRED FEDERAL INCOME TAX			3,091,606			2,162,120			929,486

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended May 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-FIT		AMORTIZED INVESTMENT TAX CREDIT			(37,356)			(22,745)			(14,611)
		GAS NET OPERATING INCOME (LOSS)			26,181,116			15,276,118			10,904,998

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended May 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

ALLOCATION 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%		69.019%		30.981%		
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 Twelve Months Ended May 31, 2014
Average of Monthly Averages Basis

Report ID:
G-804-12A

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	182,587,737	0	182,587,737	124,795,166	0	124,795,166	57,792,571	0	57,792,571
1	804001	Pipeline Demand Costs	25,701,854	0	25,701,854	18,029,019	0	18,029,019	7,672,835	0	7,672,835
1	804002	Transport Variable Charges	969,486	0	969,486	680,341	0	680,341	289,145	0	289,145
6	804010	Gas Costs - Fixed Hedge	(197,704)	0	(197,704)	(133,003)	0	(133,003)	(64,701)	0	(64,701)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	258,242	0	258,242	175,073	0	175,073	83,169	0	83,169
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	(934,002)	0	(934,002)	(636,766)	0	(636,766)	(297,236)	0	(297,236)
6	804700	Gas Costs - Offsystem Bookout	827,940	0	827,940	558,685	0	558,685	269,255	0	269,255
6	804711	Gas Costs - Offsystem Bookout Offset	(827,940)	0	(827,940)	(558,685)	0	(558,685)	(269,255)	0	(269,255)
6	804730	Gas Costs - Intracompany LDC Gas	22,920,298	0	22,920,298	15,520,814	0	15,520,814	7,399,484	0	7,399,484
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(459,537)	0	(459,537)	(295,773)	0	(295,773)	(163,764)	0	(163,764)
99	805111	Amortize ID Holdback	(1,050,598)	0	(1,050,598)	0	0	0	(1,050,598)	0	(1,050,598)
99	805120	Gas Expense - Rate Deferrals	5,713,483	0	5,713,483	3,140,943	0	3,140,943	2,572,540	0	2,572,540
		TOTAL PURCHASED GAS COSTS	235,509,259	0	235,509,259	161,275,814	0	161,275,814	74,233,445	0	74,233,445

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	6	Actual Therms Purchased	100.000%	68.974%	31.026%
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 May 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	1,085,039	4,230,433	5,315,472	753,609	2,808,754	3,562,363	331,430	1,421,679	1,753,109
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			1,085,039	4,230,433	5,315,472	753,609	2,808,754	3,562,363	331,430	1,421,679	1,753,109

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%	67.283%	32.717%

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

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	234,476	174,153	408,629	162,254	115,627	277,881	72,222	58,526	130,748
99	908600	Public Purpose Tariff Rider Expense Offset	5,461,944	0	5,461,944	5,461,944	0	5,461,944	0	0	0
99	908610	Limited Income Tax Refund Program	167,488	0	167,488	167,488	0	167,488	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(31,503)	0	(31,503)	(31,503)	0	(31,503)	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			5,832,405	174,153	6,006,558	5,760,183	115,627	5,875,810	72,222	58,526	130,748

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 May 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.15%	54.15%
2	Cost of Debt		5.353%	5.419%
	Total Cost of Debt		2.899%	2.934%
	Total Weighted Cost		2.899%	2.934%
G-APL	Net Rate Base	342,326,617	229,323,875	113,002,742
	Interest Deduction for FIT Calculation	9,963,599	6,648,099	3,315,500
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended May 31, 2014				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	355,395,200	245,501,119	109,894,081
G-OPS	Operating & Maintenance Expense	281,479,711	196,214,807	85,264,904
G-OPS	Book Deprec/Amort and Reg Amortizations	18,617,298	12,748,143	5,869,155
G-OTX	Taxes Other than FIT	17,759,168	14,860,250	2,898,918
	Net Operating Income Before FIT	37,539,023	21,677,919	15,861,104
G-INT	Less: Interest Expense	9,963,599	6,648,099	3,315,500
G-SCM	Schedule M Adjustments	(3,850,689)	(2,851,460)	(999,229)
	Taxable Net Operating Income	23,724,735	12,178,360	11,546,375
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	8,303,657	4,262,426	4,041,231
G-DTE	Deferred FIT	3,091,606	2,162,120	929,486
99	411400 Amortized Investment Tax Credit	(37,356)	(22,745)	(14,611)
	Total FIT/Deferred FIT & ITC	11,357,907	6,401,801	4,956,106
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
For Twelve Months Ended May 31, 2014
Average of Monthly Averages Basis

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	12,620,444	5,997,635	18,618,079	8,432,027	4,316,896	12,748,923	4,188,417	1,680,739	5,869,156
12	997001	Contributions In Aid of Construction	0	176,619	176,619	0	118,835	118,835	0	57,784	57,784
2	997002	Injuries and Damages	0	(175,001)	(175,001)	0	(116,190)	(116,190)	0	(58,811)	(58,811)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	700,342	700,342	0	505,542	505,542	0	194,800	194,800
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	4,203,349	0	4,203,349	2,845,170	0	2,845,170	1,358,179	0	1,358,179
4	997015	Airplane Lease Payments	0	111,869	111,869	0	80,753	80,753	0	31,116	31,116
12	997016	Redemption Expense Amortization	0	368,430	368,430	0	247,891	247,891	0	120,539	120,539
4	997020	FAS87 Current Pension Accrual	0	(1,218,329)	(1,218,329)	0	(879,451)	(879,451)	0	(338,878)	(338,878)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(944)	0	(944)	(944)	0	(944)	0	0	0
12	997032	Interest Rate Swaps	0	185,564	185,564	0	124,853	124,853	0	60,711	60,711
4	997033	DSM Tariff Rider	(369,060)	0	(369,060)	(246,944)	0	(246,944)	(122,116)	0	(122,116)
12	997048	AFUDC	0	(263,086)	(263,086)	0	(177,012)	(177,012)	0	(86,074)	(86,074)
11	997049	Tax Depreciation	0	(27,635,821)	(27,635,821)	0	(18,771,355)	(18,771,355)	0	(8,864,466)	(8,864,466)
1	997055	Deferred Gas Exchange	0	(750,000)	(750,000)	0	(527,025)	(527,025)	0	(222,975)	(222,975)
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	(31,503)	0	(31,503)	(31,503)	0	(31,503)	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,488,142	1,488,142	0	1,010,806	1,010,806	0	477,336	477,336
4	997081	Deferred Compensation	0	119,703	119,703	0	86,408	86,408	0	33,295	33,295
4	997082	Meal Disallowances	0	100,814	100,814	0	72,773	72,773	0	28,041	28,041
4	997083	Paid Time Off	0	108,421	108,421	0	78,264	78,264	0	30,157	30,157
2	997084	Customer Uncollectibles	0	(32,012)	(32,012)	0	(21,254)	(21,254)	0	(10,758)	(10,758)
99	997098	Provision for Rate Refund	443,735	0	443,735	0	0	0	443,735	0	443,735
		TOTAL SCHEDULE M ADJUSTMENTS	16,866,021	(20,716,710)	(3,850,689)	10,997,806	(13,849,266)	(2,851,460)	5,868,215	(6,867,444)	(999,229)

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%	68.974%	31.026%
G-ALL	11	Book Depreciation	100.000%	67.924%	32.076%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.283%	32.717%
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 May 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	4,584,947	3,065,083	1,519,864
99	410100	Deferred Federal Income Tax Exp	(1,496,978)	(909,049)	(587,929)
		SUBTOTAL	3,087,969	2,156,034	931,935
14	411100	Deferred Federal Income Tax Expense - Allocated	(7,389)	(4,940)	(2,449)
99	411100	Deferred Federal Income Tax Exp	11,026	11,026	0
		SUBTOTAL	3,637	6,086	(2,449)
		Total Deferred Federal Income Tax Expense	3,091,606	2,162,120	929,486

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	66.851%	33.149%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended May 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
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	324,254	324,254	0	227,853	227,853	0	96,401	96,401
		TOTAL UNDERGROUND STORAGE TAX	0	324,254	324,254	0	227,853	227,853	0	96,401	96,401
		DISTRIBUTION									
99	408110	State Excise Tax	6,316,591	0	6,316,591	6,316,591	0	6,316,591	0	0	0
99	408120	Municipal Occupation & License Tax	7,464,862	0	7,464,862	6,132,203	0	6,132,203	1,332,659	0	1,332,659
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	3,467,926	0	3,467,926	2,183,603	0	2,183,603	1,284,323	0	1,284,323
99	409100	State Income Tax	185,535	0	185,535	0	0	0	185,535	0	185,535
		TOTAL DISTRIBUTION TAX	17,434,914	0	17,434,914	14,632,397	0	14,632,397	2,802,517	0	2,802,517
		TOTAL TAXES OTHER THAN FIT	17,434,914	324,254	17,759,168	14,632,397	227,853	14,860,250	2,802,517	96,401	2,898,918

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended May 31, 2014
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,152,698	1,019,174	2,171,872	971,661	735,691	1,707,352	181,037	283,483	464,520
4	3031XX	Misc Intangible IT Plant (3031XX)	11,459	12,582,522	12,593,981	0	9,082,694	9,082,694	11,459	3,499,828	3,511,287
TOTAL INTANGIBLE PLANT			1,164,157	13,601,696	14,765,853	971,661	9,818,385	10,790,046	192,496	3,783,311	3,975,807
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	1,484,299	1,484,299	0	1,043,017	1,043,017	0	441,282	441,282
1	352XXX	Wells	0	18,424,347	18,424,347	0	12,946,789	12,946,789	0	5,477,558	5,477,558
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	11,611,265	11,611,265	0	8,159,236	8,159,236	0	3,452,029	3,452,029
1	355000	Measuring & Regulating Equipment	0	283,449	283,449	0	199,180	199,180	0	84,269	84,269
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,600,801	1,600,801	0	1,124,883	1,124,883	0	475,918	475,918
TOTAL UNDERGROUND STORAGE PLANT			0	35,319,156	35,319,156	0	24,818,772	24,818,772	0	10,500,384	10,500,384
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,926	0	88,926	64,256	0	64,256	24,670	0	24,670
6	374400	Land & Land Rights	112,706	0	112,706	49,571	0	49,571	63,135	0	63,135
6	375000	Structures & Improvements	843,849	21,450	865,299	575,823	14,795	590,618	268,026	6,655	274,681
6	376000	Mains	246,657,091	2,512,521	249,169,612	161,759,830	1,732,986	163,492,816	84,897,261	779,535	85,676,796
6	378000	Measuring & Reg Station Equip-General	5,311,759	57,440	5,369,199	3,230,574	39,619	3,270,193	2,081,185	17,821	2,099,006
6	379000	Measuring & Reg Station Equip-City Gate	6,029,618	0	6,029,618	1,862,188	0	1,862,188	4,167,430	0	4,167,430
6	380000	Services	159,891,851	0	159,891,851	108,897,754	0	108,897,754	50,994,097	0	50,994,097
6	381000	Meters	65,823,862	0	65,823,862	43,988,258	0	43,988,258	21,835,604	0	21,835,604
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	3,043,328	0	3,043,328	2,410,342	0	2,410,342	632,986	0	632,986
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			487,802,990	2,591,411	490,394,401	322,838,596	1,787,400	324,625,996	164,964,394	804,011	165,768,405
GENERAL PLANT											
4	389XXX	Land & Land Rights	671,090	846,436	1,517,526	577,703	611,000	1,188,703	93,387	235,436	328,823
4	390XXX	Structures & Improvements	4,871,270	16,523,343	21,394,613	3,675,973	11,927,375	15,603,348	1,195,297	4,595,968	5,791,265
4	391XXX	Office Furniture & Equipment	2,979	9,934,966	9,937,945	0	7,171,555	7,171,555	2,979	2,763,411	2,766,390
4	392XXX	Transportation Equipment	7,729,079	1,845,346	9,574,425	5,886,048	1,332,063	7,218,111	1,843,031	513,283	2,356,314
4	393000	Stores Equipment	152,500	451,714	604,214	114,430	326,070	440,500	38,070	125,644	163,714
4	394000	Tools, Shop & Garage Equipment	2,544,309	3,249,010	5,793,319	2,104,042	2,345,298	4,449,340	440,267	903,712	1,343,979

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended May 31, 2014
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	70,445	255,262	325,707	53,130	184,261	237,391	17,315	71,001	88,316
4	396XXX	Power Operated Equipment	3,939,479	1,085,519	5,024,998	2,882,296	783,582	3,665,878	1,057,183	301,937	1,359,120
4	397XXX	Communications Equipment	2,065,364	6,802,294	8,867,658	720,396	4,910,236	5,630,632	1,344,968	1,892,058	3,237,026
4	398000	Miscellaneous Equipment	854	96,034	96,888	848	69,322	70,170	6	26,712	26,718
		TOTAL GENERAL PLANT	22,047,369	41,089,924	63,137,293	16,014,866	29,660,762	45,675,628	6,032,503	11,429,162	17,461,665
		TOTAL PLANT IN SERVICE	511,014,516	92,602,187	603,616,703	339,825,123	66,085,319	405,910,442	171,189,393	26,516,868	197,706,261
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,886,514)	(12,886,514)	0	(9,055,353)	(9,055,353)	0	(3,831,161)	(3,831,161)
G-ADEP		Distribution Plant	(165,533,115)	(1,500,883)	(167,033,998)	(110,234,475)	(1,035,219)	(111,269,694)	(55,298,640)	(465,664)	(55,764,304)
G-ADEP		General Plant	(5,656,540)	(11,495,156)	(17,151,696)	(3,466,578)	(8,297,778)	(11,764,356)	(2,189,962)	(3,197,378)	(5,387,340)
		TOTAL ACCUMULATED DEPRECIATION	(171,189,655)	(25,882,553)	(197,072,208)	(113,701,053)	(18,388,350)	(132,089,403)	(57,488,602)	(7,494,203)	(64,982,805)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(136,875)	(60,468)	(197,343)	(90,185)	(43,649)	(133,834)	(46,690)	(16,819)	(63,509)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(5,646,915)	(5,646,915)	0	(4,076,226)	(4,076,226)	0	(1,570,689)	(1,570,689)
G-AAAMT		Underground Storage	0	(239,613)	(239,613)	0	(168,376)	(168,376)	0	(71,237)	(71,237)
G-AAAMT		General Plant - 390200, 396200	(4,612)	(36,758)	(41,370)	(3,643)	(26,534)	(30,177)	(969)	(10,224)	(11,193)
		TOTAL ACCUMULATED AMORTIZATION	(141,487)	(5,983,754)	(6,125,241)	(93,828)	(4,314,785)	(4,408,613)	(47,659)	(1,668,969)	(1,716,628)
		TOTAL ACCUMULATED DEPR/AMORT	(171,331,142)	(31,866,307)	(203,197,449)	(113,794,881)	(22,703,135)	(136,498,016)	(57,536,261)	(9,163,172)	(66,699,433)
		NET GAS UTILITY PLANT before DFIT	339,683,374	60,735,880	400,419,254	226,030,242	43,382,184	269,412,426	113,653,132	17,353,696	131,006,828
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(65,782,587)	(65,782,587)	0	(44,260,498)	(44,260,498)	0	(21,522,089)	(21,522,089)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(8,817,927)	(8,817,927)	0	(6,344,724)	(6,344,724)	0	(2,473,203)	(2,473,203)
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	(1,147,088)	(1,147,088)	0	(771,795)	(771,795)	0	(375,293)	(375,293)
		TOTAL ACCUMULATED DFIT	0	(75,855,908)	(75,855,908)	0	(51,455,198)	(51,455,198)	0	(24,400,710)	(24,400,710)
		NET GAS UTILITY PLANT	339,683,374	(15,120,028)	324,563,346	226,030,242	(8,073,014)	217,957,228	113,653,132	(7,047,014)	106,606,118

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	68.974%	31.026%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.283%	32.717%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended May 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	339,683,374	(15,120,028)	324,563,346	226,030,242	(8,073,014)	217,957,228	113,653,132	(7,047,014)	106,606,118
	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	10,972,110	10,972,110	0	7,710,102	7,710,102	0	3,262,008	3,262,008
4	252000 Customer Advances	(77,864)	191	(77,673)	(11,804)	138	(11,666)	(66,060)	53	(66,007)
99	235199 Customer Deposits	(359,008)	0	(359,008)	(359,008)	0	(359,008)	0	0	0
C-WKC	Working Capital	0	1,496,778	1,496,778	0	0	0	0	1,496,778	1,496,778
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(436,872)	18,200,143	17,763,271	(370,812)	11,737,459	11,366,647	(66,060)	6,462,684	6,396,624
	NET RATE BASE	339,246,502	3,080,115	342,326,617	225,659,430	3,664,445	229,323,875	113,587,072	(584,330)	113,002,742

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 May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	7,708,840	7,708,840										
	Hydro (ED-AN)	8,153,609	8,153,609										
	Other (ED-AN)	9,330,687	9,330,687										
Total Electric Production		25,193,136	25,193,136										
Electric Transmission													
	ED-AN	10,178,402	10,178,402										
Total Electric Transmission		10,178,402	10,178,402										
Electric Distribution													
	ED-ID	14,075,177	14,075,177										
	ED-WA	22,957,620	22,957,620										
Total Electric Distribution		37,032,797	37,032,797										
Gas Underground Storage													
1	GD-AN	547,544	547,544			547,544	547,544		384,759	384,759		162,785	162,785
	GD-OR	113,749		113,749									
Total Gas Underground Storage		661,293	547,544	113,749		547,544	547,544		384,759	384,759		162,785	162,785
Gas Distribution													
6	GD-AN	62,498	62,498			62,498	62,498		43,107	43,107		19,391	19,391
	GD-ID	4,077,950	4,077,950		4,077,950	4,077,950	4,077,950				4,077,950		4,077,950
	GD-WA	8,152,617	8,152,617		8,152,617	8,152,617	8,152,617	8,152,617					
	GD-OR	4,114,888		4,114,888									
Total Gas Distribution		16,407,953	12,293,065	4,114,888	12,230,567	62,498	12,293,065	8,152,617	43,107	8,195,724	4,077,950	19,391	4,097,341
General Plant													
	ED-AN	2,591,730	2,591,730										
	ED-ID	146,096	146,096										
	ED-WA	916,054	916,054										
7,4	CD-AA	13,900,417	9,909,607	2,755,341	1,235,469		2,755,341	2,755,341	1,988,943	1,988,943		766,398	766,398
9,4	CD-AN	715,808	562,919	152,889			152,889	152,889	110,363	110,363		42,526	42,526
9	CD-ID	262,644	206,546	56,098		56,098	56,098				56,098		56,098
9	CD-WA	169,141	133,014	36,127		36,127	36,127	36,127		36,127			
8,4	GD-AA	164,085		112,779	51,306		112,779	112,779	81,410	81,410		31,369	31,369
4	GD-AN	35,082		35,082		35,082	35,082		25,324	25,324		9,758	9,758
	GD-ID	48,018		48,018		48,018	48,018				48,018		48,018
	GD-WA	219,348		219,348		219,348	219,348	219,348		219,348			
	GD-OR	258,002		258,002									
Total General Plant		19,426,425	14,465,966	3,415,682	1,544,777	359,591	3,056,091	3,415,682	255,475	2,206,040	2,461,515	104,116	850,051
Total Depreciation Expense		108,900,006	86,870,301	16,256,291	5,773,414	12,590,158	3,666,133	16,256,291	8,408,092	2,633,906	11,041,998	4,182,066	1,032,227

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1 System Contract Demand	70.270%	29.730%

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

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6	Actual Therms Purchased	68.974%	31.026%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended May 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	115,570	115,570												
Total Production/Transmission		1,033,970	1,033,970												
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	328,835	234,427	65,181	29,227		65,181	65,181		47,051	47,051		18,130	18,130	
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	23,934		23,934			23,934	23,934	23,934		23,934			23,934	
	GD-OR	7,845			7,845										
Total General Plant - 303000		374,401	242,078	95,251	37,072		27,992	67,259	95,251	23,934	48,551	72,485	4,058	18,708	22,766
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	9,839,272	7,014,417	1,950,340	874,515			1,950,340	1,950,340		1,407,853	1,407,853		542,487	542,487
9,4	CD-AN	10,168	7,996	2,172				2,172	2,172		1,568	1,568		604	604
9,4	CD-ID	10,730	8,438	2,292			2,292	2,292					2,292	2,292	
	ED-AN	192,478	192,478												
	ED-ID	4,747	4,747												
	ED-WA	569,584	569,584												
8,4	GD-AA	442,303		304,004	138,299		304,004	304,004		219,445	219,445		84,559	84,559	
4	GD-AN	1,780		1,780			1,780	1,780		1,285	1,285		495	495	
	GD-OR	250			250										
Total Miscellaneous IT Intangible Plant - 3031XX		11,071,312	7,797,660	2,260,588	1,013,064		2,292	2,258,296	2,260,588		1,630,151	1,630,151	2,292	628,145	630,437
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	9,373	9,373												
	GD-OR	3,139			3,139										
Total General Plant- 390200, 396200		41,368	29,944	5,720	5,704		5,720	5,720		4,129	4,129		1,591	1,591	
Total Amortization Expense		12,548,276	9,130,649	2,361,787	1,055,840		30,284	2,331,503	2,361,787	23,934	1,682,991	1,706,925	6,350	648,512	654,862

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended May 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)	(284,152,481)	(284,152,481)											
Hydro (ED-AN)	(122,604,596)	(122,604,596)											
Other (ED-AN)	(84,439,346)	(84,439,346)											
Total Electric Production	(491,196,423)	(491,196,423)											
Electric Transmission													
ED-AN	(190,154,894)	(190,154,894)											
Total Electric Transmission	(190,154,894)	(190,154,894)											
Electric Distribution													
ED-ID	(152,251,818)	(152,251,818)											
ED-WA	(243,528,288)	(243,528,288)											
Total Electric Distribution	(395,780,106)	(395,780,106)											
Gas Underground Storage													
1 GD-AN	(12,886,514)		(12,886,514)			(12,886,514)	(12,886,514)		(9,055,353)	(9,055,353)		(3,831,161)	(3,831,161)
GD-OR	(506,337)			(506,337)									
Total Gas Underground Storage	(13,392,851)		(12,886,514)	(506,337)		(12,886,514)	(12,886,514)		(9,055,353)	(9,055,353)		(3,831,161)	(3,831,161)
Gas Distribution													
6 GD-AN	(1,500,883)		(1,500,883)			(1,500,883)	(1,500,883)		(1,035,219)	(1,035,219)		(465,664)	(465,664)
GD-ID	(55,298,640)		(55,298,640)		(55,298,640)		(55,298,640)				(55,298,640)		(55,298,640)
GD-WA	(110,234,475)		(110,234,475)		(110,234,475)		(110,234,475)	(110,234,475)					
GD-OR	(89,430,136)			(89,430,136)									
Total Gas Distribution	(256,464,134)		(167,033,998)	(89,430,136)	(165,533,115)	(1,500,883)	(167,033,998)	(110,234,475)	(1,035,219)	(111,269,694)	(55,298,640)	(465,664)	(55,764,304)
General Plant													
ED-AN	(36,190,735)	(36,190,735)											
ED-ID	(5,994,793)	(5,994,793)											
ED-WA	(12,466,071)	(12,466,071)											
7,4 CD-AA	(33,554,520)	(23,921,017)	(6,651,177)	(2,982,326)		(6,651,177)	(6,651,177)		(4,801,152)	(4,801,152)		(1,850,025)	(1,850,025)
9,4 CD-AN	(11,032,102)	(8,675,755)	(2,356,347)			(2,356,347)	(2,356,347)		(1,700,929)	(1,700,929)		(655,418)	(655,418)
9 CD-ID	(4,728,399)	(3,718,460)	(1,009,939)		(1,009,939)		(1,009,939)				(1,009,939)		(1,009,939)
9 CD-WA	(2,365,804)	(1,860,492)	(505,312)		(505,312)		(505,312)	(505,312)					
8,4 GD-AA	(1,462,378)		(1,005,122)	(457,256)		(1,005,122)	(1,005,122)		(725,547)	(725,547)		(279,575)	(279,575)
4 GD-AN	(1,482,510)		(1,482,510)			(1,482,510)	(1,482,510)		(1,070,150)	(1,070,150)		(412,360)	(412,360)
GD-ID	(1,180,023)		(1,180,023)		(1,180,023)		(1,180,023)				(1,180,023)		(1,180,023)
GD-WA	(2,961,266)		(2,961,266)		(2,961,266)		(2,961,266)	(2,961,266)					
GD-OR	(3,838,282)			(3,838,282)									
Total General Plant	(117,256,883)	(92,827,323)	(17,151,696)	(7,277,864)	(5,656,540)	(11,495,156)	(17,151,696)	(3,466,578)	(8,297,778)	(11,764,356)	(2,189,962)	(3,197,378)	(5,387,340)
Total Accumulated Depreciation	(1,464,245,291)	(1,169,958,746)	(197,072,208)	(97,214,337)	(171,189,655)	(25,882,553)	(197,072,208)	(113,701,053)	(18,388,350)	(132,089,403)	(57,488,602)	(7,494,203)	(64,982,805)

Allocation Ratios:

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

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

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

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6	Actual Therms Purchased	68.974%	31.026%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-12A
For Twelve Months Ended May 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	
Production/Transmission														
Franchises (302000)	ED-AN	(7,309,620)	(7,309,620)											
Misc Intangible Plt (303000)	ED-AN	(699,776)	(699,776)											
Total Production/Transmission		(8,009,396)	(8,009,396)											
Distribution														
Franchises (302000)	ED-WA	(94,917)	(94,917)											
Misc Intangible Plt (303000)	ED-WA	(24,950)	(24,950)											
Total Distribution		(119,867)	(119,867)											
General Plant - 303000														
7,4	CD-AA	(243,588)	(173,654)	(48,284)	(21,650)		(48,284)	(48,284)		(34,854)	(34,854)		(13,430)	(13,430)
9,4	CD-AN	(57,042)	(44,858)	(12,184)			(12,184)	(12,184)		(8,795)	(8,795)		(3,389)	(3,389)
	GD-ID	(46,690)		(46,690)			(46,690)	(46,690)				(46,690)		(46,690)
	GD-WA	(90,185)		(90,185)			(90,185)	(90,185)	(90,185)		(90,185)			
	GD-OR	(55,828)			(55,828)									
Total General Plant - 303000		(493,333)	(218,512)	(197,343)	(77,478)	(136,875)	(60,468)	(197,343)	(90,185)	(43,649)	(133,834)	(46,690)	(16,819)	(63,509)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(24,308,572)	(17,329,581)	(4,818,445)	(2,160,546)		(4,818,445)	(4,818,445)		(3,478,195)	(3,478,195)		(1,340,250)	(1,340,250)
9,4	CD-AN	(5,492)	(4,319)	(1,173)			(1,173)	(1,173)		(847)	(847)		(326)	(326)
9	CD-ID	(6,705)	(5,273)	(1,432)		(1,432)		(1,432)				(1,432)		(1,432)
	ED-AN	(508,817)	(508,817)											
	ED-ID	(8,097)	(8,097)											
	ED-WA	(892,755)	(892,755)											
8,4	GD-AA	(1,189,954)		(817,879)	(372,075)		(817,879)	(817,879)		(590,386)	(590,386)		(227,493)	(227,493)
4	GD-AN	(9,418)		(9,418)			(9,418)	(9,418)		(6,798)	(6,798)		(2,620)	(2,620)
	GD-OR	(963)			(963)									
Total Miscellaneous IT Intangible Plant - 3031		(26,930,773)	(18,748,842)	(5,648,347)	(2,533,584)	(5,646,915)	(5,648,347)	(5,648,347)	(4,076,226)	(4,076,226)	(4,076,226)	(1,570,689)	(1,572,121)	
Gas Underground Storage														
1	GD-AN	(239,613)		(239,613)			(239,613)	(239,613)		(168,376)	(168,376)		(71,237)	(71,237)
Total Gas Underground Storage		(239,613)		(239,613)			(239,613)	(239,613)		(168,376)	(168,376)		(71,237)	(71,237)
General Plant - 390200, 396200														
7,4	CD-AA	(185,443)	(132,203)	(36,758)	(16,482)		(36,758)	(36,758)		(26,534)	(26,534)		(10,224)	(10,224)
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	(53,334)	(53,334)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)		(1,863)			
	GD-OR	(49,280)			(49,280)									
Total General Plant - 390200, 396200		(413,467)	(306,335)	(41,370)	(65,762)	(4,612)	(36,758)	(41,370)	(3,643)	(26,534)	(30,177)	(969)	(10,224)	(11,193)
Total Accumulated Amortization		(36,206,449)	(27,402,952)	(6,126,673)	(2,676,824)	(141,487)	(5,983,754)	(6,126,673)	(93,828)	(4,314,785)	(4,408,613)	(47,659)	(1,668,969)	(1,718,060)

Allocation Ratios:

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

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

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended May 31, 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	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,675	13,622	362,279	22,774	398,675	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	
99		GD-OR / AS	675,221	0	0	0	0	0	0	0	0	675,221	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,949,063	0	0	2,815,287	2,815,287	0	0	782,783	782,783	0	350,993	
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	6,706,074	383,794	706,117	3,072,423	4,162,334	577,703	93,387	846,436	1,517,526	675,221	350,993	1,026,214
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,730,118	923,834	2,119,145	3,687,139	6,730,118	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,177,767	0	0	0	0	2,177,767	0	0	0	2,177,767	0	
99		GD-OR / AS	3,563,947	0	0	0	0	0	0	0	0	3,563,947	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	73,296,791	0	0	52,253,282	52,253,282	0	0	14,528,890	14,528,890	0	6,514,619	
9		CD-WA / ID / AN	21,948,387	5,516,196	4,400,925	7,343,310	17,260,431	1,498,206	1,195,297	1,994,453	4,687,956	0	0	
		TOTAL ACCOUNT	107,717,010	6,440,030	6,520,070	63,283,731	76,243,831	3,675,973	1,195,297	16,523,343	21,394,613	3,563,947	6,514,619	10,078,566
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,337,799	2,607,734	14,649	5,715,416	8,337,799	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	470,929	0	0	0	0	0	0	323,679	323,679	0	147,250	
7		CD-AA	48,354,923	0	0	34,472,224	34,472,224	0	0	9,584,913	9,584,913	0	4,297,786	
9		CD-WA / ID / AN	106,293	0	10,969	72,621	83,590	0	2,979	19,724	22,703	0	0	
		TOTAL ACCOUNT	57,276,594	2,607,734	25,618	40,260,261	42,893,613	0	2,979	9,934,966	9,937,945	0	4,445,036	4,445,036
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	21,882,056	10,570,531	3,647,746	7,663,779	21,882,056	0	0	0	0	0	0	
99		GD-WA / ID / AN	8,378,164	0	0	0	0	5,472,489	1,629,750	1,275,925	8,378,164	0	0	
99		GD-OR / AS	2,860,673	0	0	0	0	0	0	0	0	2,860,673	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	5,109,066	1,522,669	785,274	1,709,878	4,017,821	413,559	213,281	464,405	1,091,245	0	0	
		TOTAL ACCOUNT	38,759,755	12,093,200	4,433,020	9,751,349	26,277,569	5,886,048	1,843,031	1,845,346	9,574,425	2,860,673	47,088	2,907,761

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended May 31, 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	2,434,305	111,040	140,169	1,663,153	1,914,362	30,159	38,070	451,714	519,943	0	0
		TOTAL ACCOUNT	2,971,132	121,779	154,914	2,032,998	2,309,691	114,430	38,070	451,714	604,214	57,227	57,227
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	3,149,201	1,073,697	336,726	1,738,778	3,149,201	0	0	0	0	0	0
99		GD-WA / ID / AN	2,928,033	0	0	0	0	2,092,421	433,525	402,087	2,928,033	0	0
99		GD-OR / AS	894,790	0	0	0	0	0	0	0	0	894,790	894,790
8		GD-AA	1,470,363	0	0	0	0	0	0	1,010,610	1,010,610	0	459,753
7		CD-AA	8,967,647	0	0	6,393,036	6,393,036	0	0	1,777,567	1,777,567	0	797,044
9		CD-WA / ID / AN	361,013	42,788	24,824	216,293	283,905	11,621	6,742	58,745	77,108	0	0
		TOTAL ACCOUNT	17,771,047	1,116,485	361,550	8,348,107	9,826,142	2,104,042	440,267	3,249,009	5,793,318	894,790	1,256,797
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	828,487	156,529	71,137	600,821	828,487	0	0	0	0	0	0
99		GD-WA / ID / AN	157,719	0	0	0	0	51,326	16,739	89,654	157,719	0	0
99		GD-OR / AS	145,112	0	0	0	0	0	0	0	0	145,112	145,112
8		GD-AA	99,064	0	0	0	0	0	0	68,089	68,089	0	30,975
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	137,648	6,643	2,121	99,484	108,248	1,804	576	27,020	29,400	0	0
		TOTAL ACCOUNT	1,723,693	163,172	73,258	953,857	1,190,287	53,130	17,315	255,263	325,708	145,112	62,586

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

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** 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	39,013,361	18,076,797	10,669,087	10,267,477	39,013,361	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,589,483	0	0	0	0	2,812,487	946,502	830,494	4,589,483	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	558,667	0	0	398,274	398,274	0	0	110,739	110,739	0	49,654	
9		CD-WA / ID / AN	1,520,558	257,028	407,513	531,241	1,195,782	69,809	110,681	144,286	324,776	0	0	
		TOTAL ACCOUNT	45,725,903	18,333,825	11,076,600	11,196,992	40,607,417	2,882,296	1,057,183	1,085,519	5,024,998	43,834	49,654	93,488
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	52,134,610	9,693,734	2,986,629	39,454,247	52,134,610	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,185,053	0	0	0	0	612,544	479,090	93,419	1,185,053	0	0	
99		GD-OR / AS	1,034,823	0	0	0	0	0	0	0	0	1,034,823	0	
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	
7		CD-AA	21,242,418	0	0	15,143,720	15,143,720	0	0	4,210,672	4,210,672	0	1,888,026	
9		CD-WA / ID / AN	13,059,935	397,097	3,188,049	6,685,318	10,270,464	107,852	865,878	1,815,741	2,789,471	0	0	
		TOTAL ACCOUNT	89,649,771	10,090,831	6,174,678	61,283,285	77,548,794	720,396	1,344,968	6,802,294	8,867,658	1,034,823	2,198,496	3,233,319
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	49,689	0	2,299	47,390	49,689	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	479,075	0	0	341,533	341,533	0	0	94,962	94,962	0	42,580	
9		CD-WA / ID / AN	9,014	3,121	22	3,945	7,088	848	6	1,072	1,926	0	0	
		TOTAL ACCOUNT	540,145	3,121	2,321	392,868	398,310	848	6	96,034	96,888	2,367	42,580	44,947
		TOTAL GENERAL PLANT	368,841,124	51,353,971	29,528,146	200,575,871	281,457,988	16,014,866	6,032,503	41,089,924	63,137,293	9,277,994	14,967,849	24,245,843

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 May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN	3,964,560	153,179	0	3,811,381	3,964,560	0	0	0	0	0
99		GD-WA / ID / AN	1,152,698	0	0	0	0	971,661	181,037	0	1,152,698	0
99		GD-OR / AS	413,843	0	0	0	0	0	0	0	0	413,843
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,932,528	0	0	3,516,399	3,516,399	0	0	977,726	977,726	438,403
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0
		TOTAL ACCOUNT	10,657,687	153,179	0	7,480,389	7,633,568	971,661	181,037	1,019,175	2,171,873	413,843
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	3,893,169	2,851,969	23,524	1,017,676	3,893,169	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,180,203	0	0	0	0	0	0	1,498,497	1,498,497	681,706
7		CD-AA	51,548,962	0	0	36,749,255	36,749,255	0	0	10,218,035	10,218,035	4,581,672
9		CD-WA / ID / AN	104,464	0	42,189	39,962	82,151	0	11,459	10,854	22,313	0
		TOTAL ACCOUNT	57,726,798	2,851,969	65,713	37,806,893	40,724,575	0	11,459	11,727,386	11,738,845	5,263,378
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	39,960	0	0	39,960	39,960	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,255,928	0	0	3,034,051	3,034,051	0	0	843,610	843,610	378,267
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,308,645	0	0	3,074,011	3,074,011	0	0	855,136	855,136	1,231
	TOTAL		72,693,130	3,005,148	65,713	48,361,293	51,432,154	971,661	192,496	13,601,697	14,765,854	415,074

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended May 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	(42,376,159)	(30,209,964)	(8,399,802)	(3,766,393)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(1,957,601)	(1,539,477)	(418,124)	0
7	283750 CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
	Total	<u>(44,880,155)</u>	<u>(32,138,966)</u>	<u>(8,926,232)</u>	<u>(3,814,957)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended May 31, 2014
Average of Monthly Averages Basis

Report ID: C-WKC-12A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		832,471	832,471		832,471	832,471		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		481,534	481,534		481,534	481,534		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,779,930	6,779,930		5,470,911	5,470,911		1,309,019	1,309,019
1	154300	PLANT MATERIALS & OPER SUP-CS2		246,726	246,726		199,090	199,090		47,636	47,636
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		715,450	715,450		577,316	577,316		138,134	138,134
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		2,821	2,821		2,276	2,276		545	545
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(786)	(786)		(634)	(634)		(152)	(152)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		8,268	8,268		6,672	6,672		1,596	1,596
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	17,376,443		17,376,443	17,376,443		17,376,443	0		0
TOTAL			17,376,443	9,066,414	26,442,857	17,376,443	7,569,636	24,946,079	0	1,496,778	1,496,778

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%