

RESULTS OF OPERATIONS	Report ID: G-ROR-12A
GAS RATE OF RETURN	
For Twelve Months Ended February 28, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	25,059,147	14,775,095	10,284,052
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	25,059,147	14,775,095	10,284,052
G-APL		Gas Net Adjusted Rate Base	335,502,088	223,861,343	111,640,745
		RATE OF RETURN	7.469%	6.600%	9.212%

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 February 28, 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	03-01-2013 thru 02-28-2014	226,946 100.000%	150,679 66.394%	76,267 33.606%
3	G-OPS	Direct Distribution Operating Expense Percent	03-01-2013 thru 02-28-2014	11,545,467 100.000%	8,028,735 69.540%	3,516,732 30.460%
	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%

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6	Input Actual Therms Purchased Percent	03-01-2013 thru 02-28-2014	263,264,250 100.000%	182,089,503 69.166%	81,174,747 30.834%	
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 XXXXXXX 15,080,178 13.688%	Oregon Gas 4,069,652 3,156,748 XXXXXXX 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 XXXXXXX 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	
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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	
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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	03-01-2013 thru 02-28-2014	15,963,522	10,830,916	5,132,606	
			100.000%	67.848%	32.152%	
12	Net Gas Plant (before DFIT) - AMA Percent	02-01-2013 thru 02-28-2014	392,630,508	263,092,768	129,537,740	
			100.000%	67.008%	32.992%	
13	G-PLT Net Gas General Plant - AMA Percent	02-01-2013 thru 02-28-2014	44,820,423	33,017,222	11,803,201	
			100.000%	73.666%	26.334%	
14	Net Allocated Schedule M's - AMA Percent	03-01-2013 thru 02-28-2014	-19,136,848	-12,737,683	-6,399,165	
			100.000%	66.561%	33.439%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

STATEMENTS OF OPERATIONS		Report ID:
RATING STATEMENT		G-OPS-12A
Months Ended February 28, 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	150,216,050	0	150,216,050	103,539,248	0	103,539,248	46,676,802	0	46,676,802
99	4812XX	Commercial - Firm & Interruptible	75,663,842	0	75,663,842	53,252,975	0	53,252,975	22,410,867	0	22,410,867
99	4813XX	Industrial-Firm	3,296,257	0	3,296,257	1,773,966	0	1,773,966	1,522,291	0	1,522,291
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	312,663	0	312,663	277,277	0	277,277	35,386	0	35,386
99	499XXX	Unbilled Revenue	3,405,105	0	3,405,105	2,063,617	0	2,063,617	1,341,488	0	1,341,488
TOTAL SALES TO ULTIMATE CUSTOMERS			232,893,917	0	232,893,917	160,907,083	0	160,907,083	71,986,834	0	71,986,834
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	103,256,233	0	103,256,233	70,736,765	0	70,736,765	32,519,468	0	32,519,468
4	488000	Miscellaneous Service Revenues	24,677	0	24,677	13,319	0	13,319	11,358	0	11,358
99	489300	Transportation For Others	4,466,667	0	4,466,667	4,015,174	0	4,015,174	451,493	0	451,493
99	493000	Rent from Gas Property	2,323	0	2,323	2,323	0	2,323	0	0	0
4	495000	Other Gas Revenues	6,047,850	429,679	6,477,529	4,138,700	310,164	4,448,864	1,909,150	119,515	2,028,665
99	496100	Provision for Rate Refund	(443,418)	0	(443,418)	0	0	0	(443,418)	0	(443,418)
TOTAL OTHER OPERATING REVENUES			113,354,332	429,679	113,784,011	78,906,281	310,164	79,216,445	34,448,051	119,515	34,567,566
TOTAL GAS REVENUES			346,248,249	429,679	346,677,928	239,813,364	310,164	240,123,528	106,434,885	119,515	106,554,400
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	222,992,352	0	222,992,352	152,938,304	0	152,938,304	70,054,048	0	70,054,048
99	808XXX	Net Natural Gas Storage Transactions	2,433,116	0	2,433,116	2,317,426	0	2,317,426	115,690	0	115,690
99	811000	Gas Used for Products Extraction	(1,083,238)	0	(1,083,238)	(744,580)	0	(744,580)	(338,658)	0	(338,658)
10	813000	Other Gas Expenses	0	1,174,821	1,174,821	0	815,490	815,490	0	359,331	359,331
99	813010	Gas Technology Institute (GTI) Expenses	109,607	0	109,607	77,965	0	77,965	31,642	0	31,642
TOTAL PRODUCTION EXPENSES			224,451,837	1,174,821	225,626,658	154,589,115	815,490	155,404,605	69,862,722	359,331	70,222,053
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	17,736	17,736	0	12,463	12,463	0	5,273	5,273
1	824000	Other Expenses	0	597,955	597,955	0	420,183	420,183	0	177,772	177,772
1	837000	Other Equipment	0	535,537	535,537	0	376,322	376,322	0	159,215	159,215
TOTAL UNDERGROUND STORAGE OPER EXP			0	1,151,228	1,151,228	0	808,968	808,968	0	342,260	342,260
G-DEPX		Depreciation Expense- Underground Storage	0	543,047	543,047	0	381,599	381,599	0	161,448	161,448
G-AMTX		Amortization Expense- Underground Storage	0	228	228	0	160	160	0	68	68
G-OTX		Taxes Other Than FIT	0	256,940	256,940	0	180,552	180,552	0	76,388	76,388
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES			0	800,215	800,215	0	562,311	562,311	0	237,904	237,904
TOTAL UNDERGROUND STORAGE EXPENSES			0	1,951,443	1,951,443	0	1,371,279	1,371,279	0	580,164	580,164

STATE OF OPERATIONS	Report ID:
RATING STATEMENT	G-OPS-12A
Months Ended February 28, 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	258,683	1,288,423	1,547,106	210,079	895,969	1,106,048	48,604	392,454	441,058
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,394,365	1,046,933	3,441,298	1,764,206	728,037	2,492,243	630,159	318,896	949,055
3	875000	Measuring & Reg Sta Exp-General	153,265	0	153,265	93,321	0	93,321	59,944	0	59,944
3	876000	Measuring & Reg Sta Exp-Industrial	2,957	0	2,957	1,931	0	1,931	1,026	0	1,026
3	877000	Measuring & Reg Sta Exp-City Gate	174,852	286	175,138	69,953	199	70,152	104,899	87	104,986
3	878000	Meter & House Regulator Expenses	665,942	0	665,942	538,979	0	538,979	126,963	0	126,963
3	879000	Customer Installation Expenses	1,855,346	69,629	1,924,975	1,163,904	48,420	1,212,324	691,442	21,209	712,651
3	880000	Other Expenses	1,424,594	711,455	2,136,049	933,896	494,746	1,428,642	490,698	216,709	707,407
3	881000	Rents	0	32,660	32,660	0	22,712	22,712	0	9,948	9,948
MAINTENANCE											
3	885000	Supervision & Engineering	138,248	2,406	140,654	52,173	1,673	53,846	86,075	733	86,808
3	887000	Mains	1,825,628	0	1,825,628	1,368,510	0	1,368,510	457,118	0	457,118
3	889000	Measuring & Reg Sta Exp-General	217,271	0	217,271	133,043	0	133,043	84,228	0	84,228
3	890000	Measuring & Reg Sta Exp-Industrial	159,469	0	159,469	86,613	0	86,613	72,856	0	72,856
3	891000	Measuring & Reg Sta Exp-City Gate	75,137	0	75,137	33,727	0	33,727	41,410	0	41,410
3	892000	Services	1,463,265	20,594	1,483,859	1,064,195	14,321	1,078,516	399,070	6,273	405,343
3	893000	Meters & House Regulators	736,403	795,244	1,531,647	514,163	553,013	1,067,176	222,240	242,231	464,471
3	894000	Other Equipment	42	191,049	191,091	42	132,855	132,897	0	58,194	58,194
TOTAL DISTRIBUTION OPERATING EXP			11,545,467	4,158,679	15,704,146	8,028,735	2,891,945	10,920,680	3,516,732	1,266,734	4,783,466
G-DEPX		Depreciation Expense-Distribution	12,008,483	62,498	12,070,981	7,994,717	43,227	8,037,944	4,013,766	19,271	4,033,037
G-OTX		Taxes Other Than FIT	16,832,054	0	16,832,054	14,108,265	0	14,108,265	2,723,789	0	2,723,789
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			28,840,537	62,498	28,903,035	22,102,982	43,227	22,146,209	6,737,555	19,271	6,756,826
TOTAL DISTRIBUTION EXPENSES			40,386,004	4,221,177	44,607,181	30,131,717	2,935,172	33,066,889	10,254,287	1,286,005	11,540,292
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	221,357	221,357	0	146,968	146,968	0	74,389	74,389
2	902000	Meter Reading Expenses	1,906,672	69,912	1,976,584	1,678,945	46,417	1,725,362	227,727	23,495	251,222
G-903	903XXX	Customer Records & Collection Expenses	1,140,830	4,289,317	5,430,147	779,178	2,847,849	3,627,027	361,652	1,441,468	1,803,120
2	904000	Uncollectible Accounts	347	1,609,058	1,609,405	0	1,068,318	1,068,318	347	540,740	541,087
2	905000	Misc Customer Accounts	0	159,819	159,819	0	106,110	106,110	0	53,709	53,709
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,047,849	6,349,463	9,397,312	2,458,123	4,215,662	6,673,785	589,726	2,133,801	2,723,527
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,873,867	185,370	6,059,237	5,814,846	123,075	5,937,921	59,021	62,295	121,316
2	909000	Advertising	6,618	682,954	689,572	4,227	453,440	457,667	2,391	229,514	231,905
2	910000	Misc Customer Service & Info Exp	0	118,269	118,269	0	78,524	78,524	0	39,745	39,745
TOTAL CUSTOMER SERVICE & INFO EXP			5,880,485	986,593	6,867,078	5,819,073	655,039	6,474,112	61,412	331,554	392,966

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Months Ended February 28, 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	1,334	1,334	0	886	886	0	448	448
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	1,334	1,334	0	886	886	0	448	448
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	115,771	5,809,672	5,925,443	76,257	4,193,712	4,269,969	39,514	1,615,960	1,655,474
4	921000	Office Supplies & Expenses	249	1,056,668	1,056,917	249	762,756	763,005	0	293,912	293,912
4	922000	Admin. Expenses Transferred - Credit	0	(16,224)	(16,224)	0	(11,711)	(11,711)	0	(4,513)	(4,513)
4	923000	Outside Services Employed	0	2,750,941	2,750,941	0	1,985,767	1,985,767	0	765,174	765,174
4	924000	Property Insurance Premium	0	330,193	330,193	0	238,350	238,350	0	91,843	91,843
4	925XXX	Injuries and Damages	6,384	1,398,120	1,404,504	6,342	1,009,233	1,015,575	42	388,887	388,929
4	926XXX	Employee Pensions and Benefits	0	262,646	262,646	0	189,591	189,591	0	73,055	73,055
4	928000	Regulatory Commission Expenses	709,906	283,834	993,740	497,094	204,886	701,980	212,812	78,948	291,760
4	930000	Miscellaneous General Expenses	43,672	902,648	946,320	28,450	651,576	680,026	15,222	251,072	266,294
4	931000	Rents	9,834	217,002	226,836	9,377	156,643	166,020	457	60,359	60,816
4	935000	Maintenance of General Plant	415,644	1,941,827	2,357,471	324,918	1,401,708	1,726,626	90,726	540,119	630,845
TOTAL ADMIN & GEN OPERATING EXP			1,301,460	14,937,327	16,238,787	942,687	10,782,511	11,725,198	358,773	4,154,816	4,513,589
G-DEPX		Depreciation Expense-General Plant	361,511	2,987,986	3,349,497	254,497	2,156,878	2,411,375	107,014	831,108	938,122
G-AMTX		Amortization Expense - General Plant - 303000	27,728	56,300	84,028	23,670	40,640	64,310	4,058	15,660	19,718
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	2,005	2,137,120	2,139,125	0	1,542,680	1,542,680	2,005	594,440	596,445
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	178,880	0	178,880	178,880	0	178,880	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	(1,806)	0	(1,806)	(1,806)	0	(1,806)	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			568,318	5,187,126	5,755,444	455,241	3,744,327	4,199,568	113,077	1,442,799	1,555,876
TOTAL ADMIN & GENERAL EXPENSES			1,869,778	20,124,453	21,994,231	1,397,928	14,526,838	15,924,766	471,850	5,597,615	6,069,465
TOTAL EXPENSES BEFORE FIT			275,635,953	34,809,284	310,445,237	194,395,956	24,520,366	218,916,322	81,239,997	10,288,918	91,528,915
NET OPERATING INCOME (LOSS) BEFORE FIT					36,232,691			21,207,206			15,025,485
G-FIT		FEDERAL INCOME TAX			8,828,772			4,720,440			4,108,332
G-FIT		DEFERRED FEDERAL INCOME TAX			2,383,568			1,735,025			648,543
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(38,796)			(23,354)			(15,442)
GAS NET OPERATING INCOME (LOSS)					25,059,147			14,775,095			10,284,052

STATE OF OPERATIONS	Report ID:
RATING STATEMENT	G-OPS-12A
Months Ended February 28, 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%			69.540%				30.460%
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 February 28, 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	159,029,581	0	159,029,581	109,153,985	0	109,153,985	49,875,596	0	49,875,596
1	804001	Pipeline Demand Costs	25,526,745	0	25,526,745	17,887,990	0	17,887,990	7,638,755	0	7,638,755
1	804002	Transport Variable Charges	995,552	0	995,552	698,137	0	698,137	297,415	0	297,415
6	804010	Gas Costs - Fixed Hedge	(50,177)	0	(50,177)	(32,126)	0	(32,126)	(18,051)	0	(18,051)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	245,707	0	245,707	167,155	0	167,155	78,552	0	78,552
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	1,096,800	0	1,096,800	746,876	0	746,876	349,924	0	349,924
6	804700	Gas Costs - Offsystem Bookout	926,565	0	926,565	626,803	0	626,803	299,762	0	299,762
6	804711	Gas Costs - Offsystem Bookout Offset	(926,565)	0	(926,565)	(626,803)	0	(626,803)	(299,762)	0	(299,762)
6	804730	Gas Costs - Intracompany LDC Gas	30,830,138	0	30,830,138	20,992,144	0	20,992,144	9,837,994	0	9,837,994
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(2,080,109)	0	(2,080,109)	(1,610,408)	0	(1,610,408)	(469,701)	0	(469,701)
99	805111	Amortize ID Holdback	(784,739)	0	(784,739)	0	0	0	(784,739)	0	(784,739)
99	805120	Gas Expense - Rate Deferrals	8,182,854	0	8,182,854	4,934,551	0	4,934,551	3,248,303	0	3,248,303
		TOTAL PURCHASED GAS COSTS	222,992,352	0	222,992,352	152,938,304	0	152,938,304	70,054,048	0	70,054,048

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	6	Actual Therms Purchased	100.000%	69.166%	30.834%
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 February 28, 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	1,140,830	4,289,317	5,430,147	779,178	2,847,849	3,627,027	361,652	1,441,468	1,803,120
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			1,140,830	4,289,317	5,430,147	779,178	2,847,849	3,627,027	361,652	1,441,468	1,803,120

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%	67.008%	32.992%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended February 28, 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	221,477	185,370	406,847	162,456	123,075	285,531	59,021	62,295	121,316
99	908600	Public Purpose Tariff Rider Expense Offset	5,444,116	0	5,444,116	5,444,116	0	5,444,116	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	40,786	0	40,786	40,786	0	40,786	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			5,873,867	185,370	6,059,237	5,814,846	123,075	5,937,921	59,021	62,295	121,316

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 February 28, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.94%	53.94%
2	Cost of Debt		5.468%	5.535%
	Total Cost of Debt		2.949%	2.986%
	Total Weighted Cost		2.949%	2.986%
G-APL	Net Rate Base	335,502,088	223,861,343	111,640,745
	Interest Deduction for FIT Calculation	9,935,264	6,601,671	3,333,593
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 February 28, 2014					
Average of Monthly Averages Basis					
Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	346,677,928	240,123,528	106,554,400	
G-OPS	Operating & Maintenance Expense	274,986,543	192,008,234	82,978,309	
G-OPS	Book Deprec/Amort and Reg Amortizations	18,369,700	12,619,271	5,750,429	
G-OTX	Taxes Other than FIT	17,088,994	14,288,817	2,800,177	
	Net Operating Income Before FIT	36,232,691	21,207,206	15,025,485	
G-INT	Less: Interest Expense	9,935,264	6,601,671	3,333,593	
G-SCM	Schedule M Adjustments	(1,072,364)	(1,118,563)	46,199	
	Taxable Net Operating Income	25,225,063	13,486,972	11,738,091	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	8,828,772	4,720,440	4,108,332	
G-DTE	Deferred FIT	2,383,568	1,735,025	648,543	
99	411400 Amortized Investment Tax Credit	(38,796)	(23,354)	(15,442)	
	Total FIT/Deferred FIT & ITC	11,173,544	6,432,111	4,741,433	

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 February 28, 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	12,399,726	5,792,897	18,192,623	8,272,883	4,169,312	12,442,195	4,126,843	1,623,585	5,750,428
12	997001	Contributions In Aid of Construction	0	228,177	228,177	0	152,897	152,897	0	75,280	75,280
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	758,134	758,134	0	547,259	547,259	0	210,875	210,875
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	5,318,005	0	5,318,005	3,324,143	0	3,324,143	1,993,862	0	1,993,862
4	997015	Airplane Lease Payments	0	109,740	109,740	0	79,216	79,216	0	30,524	30,524
12	997016	Redemption Expense Amortization	0	366,798	366,798	0	245,784	245,784	0	121,014	121,014
4	997020	FAS87 Current Pension Accrual	0	(918,407)	(918,407)	0	(662,952)	(662,952)	0	(255,455)	(255,455)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	176,921	0	176,921	176,921	0	176,921	0	0	0
12	997032	Interest Rate Swaps	0	804,504	804,504	0	539,082	539,082	0	265,422	265,422
4	997033	DSM Tariff Rider	(314,372)	0	(314,372)	(195,612)	0	(195,612)	(118,760)	0	(118,760)
12	997048	AFUDC	0	(211,216)	(211,216)	0	(141,532)	(141,532)	0	(69,684)	(69,684)
11	997049	Tax Depreciation	0	(27,451,892)	(27,451,892)	0	(18,625,560)	(18,625,560)	0	(8,826,332)	(8,826,332)
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	40,786	0	40,786	40,786	0	40,786	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,448,470	1,448,470	0	982,758	982,758	0	465,712	465,712
4	997081	Deferred Compensation	0	173,356	173,356	0	125,137	125,137	0	48,219	48,219
4	997082	Meal Disallowances	0	94,341	94,341	0	68,100	68,100	0	26,241	26,241
4	997083	Paid Time Off	0	53,141	53,141	0	38,360	38,360	0	14,781	14,781
2	997084	Customer Uncollectibles	0	15,109	15,109	0	10,031	10,031	0	5,078	5,078
99	997098	Provision for Rate Refund	443,418	0	443,418	0	0	0	443,418	0	443,418
		TOTAL SCHEDULE M ADJUSTMENTS	18,064,484	(19,136,848)	(1,072,364)	11,619,121	(12,737,684)	(1,118,563)	6,445,363	(6,399,164)	46,199

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%	69.166%	30.834%
G-ALL	11	Book Depreciation	100.000%	67.848%	32.152%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.008%	32.992%
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 February 28, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	4,310,794	2,869,308	1,441,486
99	410100	Deferred Federal Income Tax Exp	(1,968,389)	(1,156,908)	(811,481)
		SUBTOTAL	2,342,405	1,712,400	630,005
14	411100	Deferred Federal Income Tax Expense - Allocated	55,438	36,900	18,538
99	411100	Deferred Federal Income Tax Exp	(14,275)	(14,275)	0
		SUBTOTAL	41,163	22,625	18,538
		Total Deferred Federal Income Tax Expense	2,383,568	1,735,025	648,543

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	66.561%	33.439%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
For Twelve Months Ended February 28, 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	256,940	256,940	0	180,552	180,552	0	76,388	76,388
		TOTAL UNDERGROUND STORAGE TAX	0	256,940	256,940	0	180,552	180,552	0	76,388	76,388
		DISTRIBUTION									
99	408110	State Excise Tax	6,072,645	0	6,072,645	6,072,645	0	6,072,645	0	0	0
99	408120	Municipal Occupation & License Tax	7,134,493	0	7,134,493	5,872,639	0	5,872,639	1,261,854	0	1,261,854
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	3,429,814	0	3,429,814	2,162,981	0	2,162,981	1,266,833	0	1,266,833
99	409100	State Income Tax	195,102	0	195,102	0	0	0	195,102	0	195,102
		TOTAL DISTRIBUTION TAX	16,832,054	0	16,832,054	14,108,265	0	14,108,265	2,723,789	0	2,723,789
		TOTAL TAXES OTHER THAN FIT	16,832,054	256,940	17,088,994	14,108,265	180,552	14,288,817	2,723,789	76,388	2,800,177

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 February 28, 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	854,770	2,000,788	964,981	617,016	1,581,997	181,037	237,754	418,791
4	3031XX	Misc Intangible IT Plant (3031XX)	10,025	11,813,742	11,823,767	0	8,527,749	8,527,749	10,025	3,285,993	3,296,018
		TOTAL INTANGIBLE PLANT	1,156,043	12,668,512	13,824,555	964,981	9,144,765	10,109,746	191,062	3,523,747	3,714,809
		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	1,463,286	1,463,286	0	1,028,251	1,028,251	0	435,035	435,035
1	352XXX	Wells	0	18,403,078	18,403,078	0	12,931,843	12,931,843	0	5,471,235	5,471,235
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	11,589,735	11,589,735	0	8,144,107	8,144,107	0	3,445,628	3,445,628
1	355000	Measuring & Regulating Equipment	0	272,199	272,199	0	191,274	191,274	0	80,925	80,925
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,582,047	1,582,047	0	1,111,704	1,111,704	0	470,343	470,343
		TOTAL UNDERGROUND STORAGE PLANT	0	35,225,340	35,225,340	0	24,752,846	24,752,846	0	10,472,494	10,472,494
		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	86,266	0	86,266	23,131	0	23,131	63,135	0	63,135
6	375000	Structures & Improvements	837,899	21,450	859,349	569,629	14,836	584,465	268,270	6,614	274,884
6	376000	Mains	241,882,301	2,512,521	244,394,822	157,913,697	1,737,810	159,651,507	83,968,604	774,711	84,743,315
6	378000	Measuring & Reg Station Equip-General	5,298,916	57,440	5,356,356	3,220,276	39,729	3,260,005	2,078,640	17,711	2,096,351
6	379000	Measuring & Reg Station Equip-City Gate	6,016,812	0	6,016,812	1,856,791	0	1,856,791	4,160,021	0	4,160,021
6	380000	Services	156,692,668	0	156,692,668	106,513,915	0	106,513,915	50,178,753	0	50,178,753
6	381000	Meters	65,442,871	0	65,442,871	43,752,157	0	43,752,157	21,690,714	0	21,690,714
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	3,030,324	0	3,030,324	2,397,382	0	2,397,382	632,942	0	632,942
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	479,377,070	2,591,411	481,968,481	316,311,321	1,792,375	318,103,696	163,065,749	799,036	163,864,785

RESULTS OF OPERATIONS	Report ID: G-PLT-12A
GAS UTILITY PLANT	
For Twelve Months Ended February 28, 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	4,871,020	15,813,409	20,684,429	3,676,725	11,414,909	15,091,634	1,194,295	4,398,500	5,592,795
4	391XXX	Office Furniture & Equipment	2,606	9,753,460	9,756,066	0	7,040,535	7,040,535	2,606	2,712,925	2,715,531
4	392XXX	Transportation Equipment	7,457,608	1,794,301	9,251,909	5,623,472	1,295,216	6,918,688	1,834,136	499,085	2,333,221
4	393000	Stores Equipment	152,420	429,010	581,430	114,303	309,681	423,984	38,117	119,329	157,446
4	394000	Tools, Shop & Garage Equipment	2,531,491	3,178,078	5,709,569	2,085,120	2,294,096	4,379,216	446,371	883,982	1,330,353
4	395000	Laboratory Equipment	73,959	250,955	324,914	55,781	181,152	236,933	18,178	69,803	87,981
4	396XXX	Power Operated Equipment	3,871,890	1,084,601	4,956,491	2,842,068	782,919	3,624,987	1,029,822	301,682	1,331,504
4	397XXX	Communications Equipment	2,021,683	6,439,911	8,461,594	697,437	4,648,650	5,346,087	1,324,246	1,791,261	3,115,507
4	398000	Miscellaneous Equipment	592	89,952	90,544	583	64,932	65,515	9	25,020	25,029
TOTAL GENERAL PLANT			21,654,359	39,678,140	61,332,499	15,673,192	28,641,666	44,314,858	5,981,167	11,036,474	17,017,641
TOTAL PLANT IN SERVICE			502,187,472	90,163,403	592,350,875	332,949,494	64,331,652	397,281,146	169,237,978	25,831,751	195,069,729
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(12,770,562)	(12,770,562)	0	(8,973,874)	(8,973,874)	0	(3,796,688)	(3,796,688)
G-ADEP		Distribution Plant	(163,067,057)	(1,485,259)	(164,552,316)	(108,655,064)	(1,027,294)	(109,682,358)	(54,411,993)	(457,965)	(54,869,958)
G-ADEP		General Plant	(5,359,126)	(11,113,009)	(16,472,135)	(3,246,566)	(8,021,925)	(11,268,491)	(2,112,560)	(3,091,084)	(5,203,644)
TOTAL ACCUMULATED DEPRECIATION			(168,426,183)	(25,368,830)	(193,795,013)	(111,901,630)	(18,023,093)	(129,924,723)	(56,524,553)	(7,345,737)	(63,870,290)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(133,104)	(45,005)	(178,109)	(87,428)	(32,487)	(119,915)	(45,676)	(12,518)	(58,194)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(5,466,874)	(5,466,874)	0	(3,946,263)	(3,946,263)	0	(1,520,611)	(1,520,611)
G-AAMT		Underground Storage	0	(239,556)	(239,556)	0	(168,336)	(168,336)	0	(71,220)	(71,220)
G-AAMT		General Plant - 390200, 396200	(4,612)	(35,329)	(39,941)	(3,643)	(25,502)	(29,145)	(969)	(9,827)	(10,796)
TOTAL ACCUMULATED AMORTIZATION			(137,716)	(5,786,764)	(5,924,480)	(91,071)	(4,172,588)	(4,263,659)	(46,645)	(1,614,176)	(1,660,821)
TOTAL ACCUMULATED DEPR/AMORT			(168,563,899)	(31,155,594)	(199,719,493)	(111,992,701)	(22,195,681)	(134,188,382)	(56,571,198)	(8,959,913)	(65,531,111)
NET GAS UTILITY PLANT before DFIT			333,623,573	59,007,809	392,631,382	220,956,793	42,135,971	263,092,764	112,666,780	16,871,838	129,538,618
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(64,958,786)	(64,958,786)	0	(43,527,583)	(43,527,583)	0	(21,431,203)	(21,431,203)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(8,634,179)	(8,634,179)	0	(6,211,104)	(6,211,104)	0	(2,423,075)	(2,423,075)
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	(1,179,756)	(1,179,756)	0	(790,531)	(790,531)	0	(389,225)	(389,225)
TOTAL ACCUMULATED DFIT			0	(74,881,027)	(74,881,027)	0	(50,607,399)	(50,607,399)	0	(24,273,628)	(24,273,628)

RESULTS OF OPERATIONS	Report ID: G-PLT-12A
GAS UTILITY PLANT	
For Twelve Months Ended February 28, 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	333,623,573	(15,873,218)	317,750,355	220,956,793	(8,471,428)	212,485,365	112,666,780	(7,401,790)	105,264,990

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%	69.166%	30.834%
G-ALL	12	Net Gas Plant (before DFTT) - AMA	100.000%	67.008%	32.992%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended February 28, 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	333,623,573	(15,873,218)	317,750,355	220,956,793	(8,471,428)	212,485,365	112,666,780	(7,401,790)	105,264,990
		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	10,949,100	10,949,100	0	7,693,933	7,693,933	0	3,255,167	3,255,167
4	252000	Customer Advances	(77,864)	98	(77,766)	(11,804)	71	(11,733)	(66,060)	27	(66,033)
99	235199	Customer Deposits	(333,441)	0	(333,441)	(333,441)	0	(333,441)	0	0	0
C-WKC		Working Capital	0	1,482,776	1,482,776	0	0	0	0	1,482,776	1,482,776
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(411,305)	18,163,038	17,751,733	(345,245)	11,721,223	11,375,978	(66,060)	6,441,815	6,375,755
		NET RATE BASE	333,212,268	2,289,820	335,502,088	220,611,548	3,249,795	223,861,343	112,600,720	(959,975)	111,640,745

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 February 28, 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)	7,679,656	7,679,656											
Hydro (ED-AN)	8,100,467	8,100,467											
Other (ED-AN)	9,276,436	9,276,436											
Total Electric Production	25,056,559	25,056,559											
Electric Transmission													
ED-AN	10,084,140	10,084,140											
Total Electric Transmission	10,084,140	10,084,140											
Electric Distribution													
ED-ID	13,688,242	13,688,242											
ED-WA	22,584,481	22,584,481											
Total Electric Distribution	36,272,723	36,272,723											
Gas Underground Storage													
1 GD-AN	543,047		543,047			543,047	543,047		381,599	381,599		161,448	161,448
GD-OR	113,522			113,522									
Total Gas Underground Storage	656,569		543,047	113,522		543,047	543,047		381,599	381,599		161,448	161,448
Gas Distribution													
6 GD-AN	62,498		62,498						43,227	43,227		19,271	19,271
GD-ID	4,013,766		4,013,766		4,013,766	4,013,766	4,013,766				4,013,766		4,013,766
GD-WA	7,994,717		7,994,717		7,994,717	7,994,717	7,994,717	7,994,717					
GD-OR	4,041,065			4,041,065									
Total Gas Distribution	16,112,046		12,070,981	4,041,065	12,008,483	62,498	12,070,981	7,994,717	43,227	8,037,944	4,013,766	19,271	4,033,037
General Plant													
ED-AN	2,546,926	2,546,926											
ED-ID	151,397	151,397											
ED-WA	884,918	884,918											
7,4 CD-AA	13,592,392	9,690,016	2,694,284	1,208,092		2,694,284	2,694,284		1,944,869	1,944,869		749,415	749,415
9,4 CD-AN	700,323	550,741	149,582			149,582	149,582		107,976	107,976		41,606	41,606
9 CD-ID	274,248	215,671	58,577		58,577	58,577	58,577				58,577		58,577
9 CD-WA	169,149	133,020	36,129		36,129	36,129	36,129	36,129					
8,4 GD-AA	157,571		108,302	49,269		108,302	108,302		78,178	78,178		30,124	30,124
4 GD-AN	35,818		35,818			35,818	35,818		25,855	25,855		9,963	9,963
GD-ID	48,437		48,437		48,437	48,437	48,437				48,437		48,437
GD-WA	218,368		218,368		218,368	218,368	218,368	218,368					
GD-OR	253,852			253,852									
Total General Plant	19,033,399	14,172,689	3,349,497	1,511,213	361,511	2,987,986	3,349,497	254,497	2,156,878	2,411,375	107,014	831,108	938,122
Total Depreciation Expense	107,215,436	85,586,111	15,963,525	5,665,800	12,369,994	3,593,531	15,963,525	8,249,214	2,581,704	10,830,918	4,120,780	1,011,827	5,132,607

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	69.166%	30.834%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended February 28, 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	93,455	93,455												
Total Production/Transmission		1,011,855	1,011,855												
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	273,541	195,007	54,222	24,312		54,222	54,222		39,140	39,140		15,082	15,082	
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	23,670		23,670			23,670	23,670	23,670		23,670			23,670	
	GD-OR	7,778			7,778										
Total General Plant - 303000		318,776	202,658	84,028	32,090		27,728	56,300	84,028	23,670	40,640	64,310	4,058	15,660	19,718
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	9,232,877	6,582,118	1,830,141	820,618		1,830,141	1,830,141		1,321,087	1,321,087		509,054	509,054	
9,4	CD-AN	8,036	6,320	1,716			1,716	1,716		1,239	1,239		477	477	
9,4	CD-ID	9,387	7,382	2,005			2,005	2,005				2,005		2,005	
	ED-AN	188,812	188,812												
	ED-ID	4,747	4,747												
	ED-WA	489,017	489,017												
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	1,783		1,783			1,783	1,783		1,287	1,287		496	496	
	GD-OR	250			250										
Total Miscellaneous IT Intangible Plant - 3031XX		10,376,450	7,278,396	2,139,125	958,929		2,005	2,137,120	2,139,125		1,542,680	1,542,680	2,005	594,440	596,445
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		11,775,928	8,550,104	2,229,101	996,723		29,733	2,199,368	2,229,101	23,670	1,587,609	1,611,279	6,063	611,759	617,822

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 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 February 28, 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)	(282,727,534)	(282,727,534)											
	Hydro (ED-AN)	(120,752,460)	(120,752,460)											
	Other (ED-AN)	(82,537,554)	(82,537,554)											
Total Electric Production		(486,017,548)	(486,017,548)											
Electric Transmission														
	ED-AN	(188,831,053)	(188,831,053)											
Total Electric Transmission		(188,831,053)	(188,831,053)											
Electric Distribution														
	ED-ID	(147,815,154)	(147,815,154)											
	ED-WA	(239,067,929)	(239,067,929)											
Total Electric Distribution		(386,883,083)	(386,883,083)											
Gas Underground Storage														
1	GD-AN	(12,770,562)	(12,770,562)			(12,770,562)	(12,770,562)		(8,973,874)	(8,973,874)		(3,796,688)	(3,796,688)	
	GD-OR	(479,783)		(479,783)										
Total Gas Underground Storage		(13,250,345)	(12,770,562)	(479,783)		(12,770,562)	(12,770,562)		(8,973,874)	(8,973,874)		(3,796,688)	(3,796,688)	
Gas Distribution														
6	GD-AN	(1,485,259)	(1,485,259)			(1,485,259)	(1,485,259)		(1,027,294)	(1,027,294)		(457,965)	(457,965)	
	GD-ID	(54,411,993)	(54,411,993)		(54,411,993)	(54,411,993)					(54,411,993)		(54,411,993)	
	GD-WA	(108,655,064)	(108,655,064)		(108,655,064)	(108,655,064)		(108,655,064)		(108,655,064)				
	GD-OR	(88,909,539)		(88,909,539)										
Total Gas Distribution		(253,461,855)	(164,552,316)	(88,909,539)	(163,067,057)	(1,485,259)	(164,552,316)	(108,655,064)	(1,027,294)	(109,682,358)	(54,411,993)	(457,965)	(54,869,958)	
General Plant														
	ED-AN	(35,588,822)	(35,588,822)											
	ED-ID	(5,856,646)	(5,856,646)											
	ED-WA	(12,000,746)	(12,000,746)											
7,4	CD-AA	(31,790,448)	(22,663,410)	(6,301,503)		(6,301,503)	(6,301,503)		(4,548,740)	(4,548,740)		(1,752,763)	(1,752,763)	
9,4	CD-AN	(11,065,209)	(8,701,791)	(2,363,418)		(2,363,418)	(2,363,418)		(1,706,033)	(1,706,033)		(657,385)	(657,385)	
9	CD-ID	(4,644,608)	(3,652,566)	(992,042)	(992,042)	(992,042)					(992,042)		(992,042)	
9	CD-WA	(2,310,604)	(1,817,082)	(493,522)	(493,522)	(493,522)		(493,522)		(493,522)				
8,4	GD-AA	(1,422,359)		(977,616)	(444,743)	(977,616)			(705,692)	(705,692)		(271,924)	(271,924)	
4	GD-AN	(1,470,472)		(1,470,472)		(1,470,472)			(1,061,460)	(1,061,460)		(409,012)	(409,012)	
	GD-ID	(1,120,518)		(1,120,518)		(1,120,518)					(1,120,518)		(1,120,518)	
	GD-WA	(2,753,044)		(2,753,044)		(2,753,044)		(2,753,044)		(2,753,044)				
	GD-OR	(3,751,592)		(3,751,592)										
Total General Plant		(113,775,068)	(90,281,063)	(16,472,135)	(7,021,870)	(5,359,126)	(11,113,009)	(16,472,135)	(3,246,566)	(8,021,925)	(11,268,491)	(2,112,560)	(3,091,084)	(5,203,644)
Total Accumulated Depreciation		(1,442,218,952)	(1,152,012,747)	(193,795,013)	(96,411,192)	(168,426,183)	(25,368,830)	(193,795,013)	(111,901,630)	(18,023,093)	(129,924,723)	(56,524,553)	(7,345,737)	(63,870,290)

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	69.166%	30.834%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended February 28, 2014
 Average of Monthly Averages Basis

Report ID:
G-AAAMT-12A

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	(7,080,020)	(7,080,020)												
Misc Intangible Plt (303000)	ED-AN	(671,087)	(671,087)												
Total Production/Transmission		(7,751,107)	(7,751,107)												
Distribution															
Franchises (302000)	ED-WA	(88,879)	(88,879)												
Misc Intangible Plt (303000)	ED-WA	(24,239)	(24,239)												
Total Distribution		(113,118)	(113,118)												
General Plant - 303000															
7,4	CD-AA	(168,202)	(119,911)	(33,341)	(14,950)		(33,341)	(33,341)		(24,067)	(24,067)		(9,274)	(9,274)	
9,4	CD-AN	(54,609)	(42,945)	(11,664)			(11,664)	(11,664)		(8,420)	(8,420)		(3,244)	(3,244)	
	GD-ID	(45,676)		(45,676)			(45,676)	(45,676)				(45,676)		(45,676)	
	GD-WA	(87,428)		(87,428)			(87,428)	(87,428)	(87,428)						
	GD-OR	(53,875)			(53,875)										
Total General Plant - 303000		(409,790)	(162,856)	(178,109)	(68,825)		(133,104)	(45,005)	(178,109)	(87,428)	(32,487)	(119,915)	(45,676)	(12,518)	(58,194)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(23,787,959)	(16,958,436)	(4,715,249)	(2,114,274)		(4,715,249)	(4,715,249)		(3,403,703)	(3,403,703)		(1,311,546)	(1,311,546)	
9,4	CD-AN	(3,181)	(2,502)	(679)			(679)	(679)		(490)	(490)		(189)	(189)	
9	CD-ID	(4,116)	(3,237)	(879)			(879)	(879)				(879)		(879)	
	ED-AN	(493,958)	(493,958)												
	ED-ID	(6,910)	(6,910)												
	ED-WA	(760,428)	(760,428)												
8,4	GD-AA	(1,079,516)		(741,973)	(337,543)		(741,973)	(741,973)		(535,593)	(535,593)		(206,380)	(206,380)	
4	GD-AN	(8,973)		(8,973)			(8,973)	(8,973)		(6,477)	(6,477)		(2,496)	(2,496)	
	GD-OR	(900)			(900)										
Total Miscellaneous IT Intangible Plant - 3031XX		(26,145,941)	(18,225,471)	(5,467,753)	(2,452,717)		(5,466,874)	(5,467,753)		(3,946,263)	(3,946,263)		(1,520,611)	(1,521,490)	
Gas Underground Storage															
1	GD-AN	(239,556)		(239,556)			(239,556)	(239,556)		(168,336)	(168,336)		(71,220)	(71,220)	
Total Gas Underground Storage		(239,556)		(239,556)			(239,556)	(239,556)		(168,336)	(168,336)		(71,220)	(71,220)	
General Plant - 390200, 396200															
7,4	CD-AA	(178,231)	(127,061)	(35,329)	(15,841)		(35,329)	(35,329)		(25,502)	(25,502)		(9,827)	(9,827)	
9	CD-ID	(4,537)	(3,568)	(969)			(969)	(969)				(969)		(969)	
9	CD-WA	(8,332)	(6,552)	(1,780)			(1,780)	(1,780)	(1,780)						
4	ED-AN	(50,964)	(50,964)												
	ED-WA	(110,678)	(110,678)												
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)						
	GD-OR	(49,808)			(49,808)										
Total General Plant - 390200, 396200		(404,413)	(298,823)	(39,941)	(65,649)		(4,612)	(35,329)	(39,941)	(3,643)	(25,502)	(29,145)	(969)	(9,827)	(10,796)
Total Accumulated Amortization		(35,063,925)	(26,551,375)	(5,925,359)	(2,587,191)		(137,716)	(5,786,764)	(5,925,359)	(91,071)	(4,172,588)	(4,263,659)	(46,645)	(1,614,176)	(1,661,700)

Allocation Ratios:
 Service -
 7 Elec/Gas North/Oregon 4-Factor

Electric 71.290%
 Gas-North 19.822%
 Gas-South 8.888%

Jurisdiction -
 1 System Contract Demand

Washington 70.270%

Idaho 29.730%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months Ended February 28, 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 February 28, 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
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	396,983	11,930	362,279	22,774	396,983	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	617,179	0	0	0	0	0	0	0	0	617,179	0	617,179
8		GD-AA	0	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	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	0
		TOTAL ACCOUNT	6,636,386	382,102	706,117	3,065,327	4,153,546	577,703	93,387	844,463	1,515,553	617,179	350,108	967,287
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,673,760	888,194	2,111,993	3,673,573	6,673,760	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,177,455	0	0	0	0	2,177,455	0	0	2,177,455	0	0	0
99		GD-OR / AS	3,533,055	0	0	0	0	0	0	0	0	3,533,055	0	3,533,055
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	70,473,797	0	0	50,240,770	50,240,770	0	0	13,969,316	13,969,316	0	6,263,711	6,263,711
9		CD-WA / ID / AN	21,244,706	5,520,110	4,397,235	6,789,704	16,707,049	1,499,269	1,194,295	1,844,093	4,537,657	0	0	0
		TOTAL ACCOUNT	104,102,773	6,408,304	6,509,228	60,704,047	73,621,579	3,676,724	1,194,295	15,813,409	20,684,428	3,533,055	6,263,711	9,796,766
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,106,533	2,450,084	14,649	5,641,800	8,106,533	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	470,176	0	0	0	0	0	0	323,161	323,161	0	147,015	147,015
7		CD-AA	47,443,096	0	0	33,822,183	33,822,183	0	0	9,404,171	9,404,171	0	4,216,742	4,216,742
9		CD-WA / ID / AN	103,401	0	9,597	71,719	81,316	0	2,606	19,479	22,085	0	0	0
		TOTAL ACCOUNT	56,129,856	2,450,084	24,246	39,535,702	42,010,032	0	2,606	9,753,461	9,756,067	0	4,363,757	4,363,757
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	20,616,178	9,666,521	3,540,340	7,409,317	20,616,178	0	0	0	0	0	0	0
99		GD-WA / ID / AN	8,090,231	0	0	0	0	5,214,646	1,627,556	1,248,029	8,090,231	0	0	0
99		GD-OR / AS	2,804,325	0	0	0	0	0	0	0	0	2,804,325	0	2,804,325
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,796	0	0	377,692	377,692	0	0	105,016	105,016	0	47,088	47,088
9		CD-WA / ID / AN	4,947,148	1,505,243	760,601	1,624,643	3,890,487	408,826	206,580	441,255	1,056,661	0	0	0
		TOTAL ACCOUNT	36,987,678	11,171,764	4,300,941	9,411,652	24,884,357	5,623,472	1,834,136	1,794,300	9,251,908	2,804,325	47,088	2,851,413

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 28, 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	2,327,634	110,574	140,342	1,579,559	1,830,475	30,032	38,117	429,010	497,159	0	0	0
		TOTAL ACCOUNT	2,864,461	121,313	155,087	1,949,404	2,225,804	114,303	38,117	429,010	581,430	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,193,050	1,096,573	346,477	1,750,000	3,193,050	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,923,657	0	0	0	0	2,073,234	439,616	410,807	2,923,657	0	0	0
99		GD-OR / AS	904,769	0	0	0	0	0	0	0	0	904,769	0	904,769
8		GD-AA	1,368,180	0	0	0	0	0	0	940,377	940,377	0	427,803	427,803
7		CD-AA	8,912,066	0	0	6,353,412	6,353,412	0	0	1,766,550	1,766,550	0	792,104	792,104
9		CD-WA / ID / AN	369,793	43,761	24,870	222,177	290,808	11,886	6,755	60,344	78,985	0	0	0
		TOTAL ACCOUNT	17,671,515	1,140,334	371,347	8,325,589	9,837,270	2,085,120	446,371	3,178,078	5,709,569	904,769	1,219,907	2,124,676
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	879,349	161,088	76,857	641,404	879,349	0	0	0	0	0	0	0
99		GD-WA / ID / AN	165,293	0	0	0	0	53,791	17,543	93,959	165,293	0	0	0
99		GD-OR / AS	149,128	0	0	0	0	0	0	0	0	149,128	0	149,128
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	151,601	7,328	2,339	109,554	119,221	1,990	635	29,755	32,380	0	0	0
		TOTAL ACCOUNT	1,783,588	168,416	79,196	1,004,510	1,252,122	55,781	18,178	250,955	324,914	149,128	57,424	206,552

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 28, 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	39,160,323	18,101,411	10,686,915	10,371,997	39,160,323	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,521,893	0	0	0	0	2,772,258	919,141	830,494	4,521,893	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	1,520,558	257,028	407,513	531,241	1,195,782	69,809	110,681	144,286	324,776	0	0	0
		TOTAL ACCOUNT	45,800,644	18,358,439	11,094,428	11,298,210	40,751,077	2,842,067	1,029,822	1,084,601	4,956,490	43,834	49,243	93,077
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	50,918,457	9,739,565	2,929,625	38,249,267	50,918,457	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,131,164	0	0	0	0	591,055	458,368	81,741	1,131,164	0	0	0
99		GD-OR / AS	992,940	0	0	0	0	0	0	0	0	992,940	0	992,940
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	19,448,650	0	0	13,864,943	13,864,943	0	0	3,855,111	3,855,111	0	1,728,596	1,728,596
9		CD-WA / ID / AN	13,075,788	391,684	3,188,050	6,703,196	10,282,930	106,382	865,879	1,820,597	2,792,858	0	0	0
		TOTAL ACCOUNT	86,559,931	10,131,249	6,117,675	58,817,406	75,066,330	697,437	1,324,247	6,439,911	8,461,595	992,940	2,039,066	3,032,006
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	40,896	0	2,299	38,597	40,896	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	448,384	0	0	319,653	319,653	0	0	88,879	88,879	0	39,852	39,852
9		CD-WA / ID / AN	7,800	2,148	32	3,954	6,134	583	9	1,074	1,666	0	0	0
		TOTAL ACCOUNT	499,447	2,148	2,331	362,204	366,683	583	9	89,953	90,545	2,367	39,852	42,219
		TOTAL GENERAL PLANT	359,036,279	50,334,153	29,360,596	194,474,051	274,168,800	15,673,190	5,981,168	39,678,141	61,332,499	9,104,824	14,430,156	23,534,980

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 February 28, 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	2,721,736	153,179	0	2,568,557	2,721,736	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	4,103,123	0	0	2,925,116	2,925,116	0	0	813,321	813,321	0	364,686	
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	
		TOTAL ACCOUNT	8,575,061	153,179	0	5,646,282	5,799,461	964,981	181,037	854,770	2,000,788	410,126	364,686	774,812
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	3,426,275	2,449,149	23,524	953,602	3,426,275	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	48,044,410	0	0	34,250,860	34,250,860	0	0	9,523,363	9,523,363	0	4,270,187	
9		CD-WA / ID / AN	87,099	0	36,910	31,585	68,495	0	10,025	8,579	18,604	0	0	
		TOTAL ACCOUNT	53,734,185	2,449,149	60,434	35,236,047	37,745,630	0	10,025	11,027,826	11,037,851	0	4,950,704	4,950,704
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	52,686	0	0	52,686	52,686	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	3,906,718	0	0	2,785,099	2,785,099	0	0	774,390	774,390	0	347,229	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,972,161	0	0	2,837,785	2,837,785	0	0	785,916	785,916	1,231	347,229	348,460
	TOTAL		66,281,407	2,602,328	60,434	43,720,114	46,382,876	964,981	191,062	12,668,512	13,824,555	411,357	5,662,619	6,073,976

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 February 28, 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	(41,465,569)	(29,560,804)	(8,219,305)	(3,685,460)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,942,387)	(1,527,513)	(414,874)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
		Total	(43,954,351)	(31,477,842)	(8,742,485)	(3,734,024)

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 February 28, 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		856,624	856,624		856,624	856,624		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		494,549	494,549		494,549	494,549		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,703,649	6,703,649		5,409,358	5,409,358		1,294,291	1,294,291
1	154300	PLANT MATERIALS & OPER SUP-CS2		249,092	249,092		200,999	200,999		48,093	48,093
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		712,199	712,199		574,693	574,693		137,506	137,506
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		3,859	3,859		3,114	3,114		745	745
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(125)	(125)		(101)	(101)		(24)	(24)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		11,214	11,214		9,049	9,049		2,165	2,165
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	17,697,678		17,697,678	17,697,678		17,697,678	0		0
TOTAL			17,697,678	9,031,061	26,728,739	17,697,678	7,548,285	25,245,963	0	1,482,776	1,482,776

ALLOCATION RATIOS: