

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	26,157,104	15,318,170	10,838,934
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	26,157,104	15,318,170	10,838,934
G-APL	Gas Net Adjusted Rate Base	338,638,889	227,501,612	111,137,277
	RATE OF RETURN	7.724%	6.733%	9.753%

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended April 30, 2014
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
1	Input	System Contract Demand	01-01-2010 thru 12-31-2012	100.000%	70.270%	29.730%	
2	Input	Number of Customers Percent	4-01-2014 thru 04-30-2014	228,467 100.000%	151,650 66.377%	76,817 33.623%	
3	G-OPS	Direct Distribution Operating Expense Percent	05-01-2013 thru 04-30-2014	11,446,418 100.000%	8,022,617 70.088%	3,423,801 29.912%	
	Input	Jurisdictional 4-Factor Ratio	01-01-2013 thru 12-31-2013				
		Direct O & M Accounts 798 - 894		4,428,414	3,086,497	1,341,917	
		Direct O & M Accounts 901 - 935		7,145,528	6,725,788	419,740	
		Total		11,573,942	9,812,285	1,761,657	
		Percentage		100.000%	84.779%	15.221%	
		Direct Labor					
		Amount: Accounts 798 - 894		7,184,224	4,915,658	2,268,566	
		Amount: Accounts 901 - 935		2,925,452	2,275,129	650,323	
		Total		10,109,676	7,190,787	2,918,889	
		Percentage		100.000%	71.128%	28.872%	
		Total Number of Customers		228,433	151,676	76,757	
		Percentage		100.000%	66.398%	33.602%	
		Total Direct Plant		342,298,034	227,409,225	114,888,809	
		Percentage		100.000%	66.436%	33.564%	
4		Total Four Factor Allocators Percent		400.000%	288.741%	111.259%	
				100.000%	72.185%	27.815%	
6	Input	Actual Therms Purchased Percent	05-01-2013 thru 04-30-2014	264,900,981 100.000%	182,858,179 69.029%	82,042,802 30.971%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas

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

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

RESULTS OF OPERATIONS
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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	05-01-2013 thru 04-30-2014	16,163,680	10,972,234	5,191,446	
			100.000%	67.882%	32.118%	
12	Net Gas Plant (before DFIT) Percent	4-01-2014 thru 04-30-2014	409,288,307	276,606,150	132,682,157	
			100.000%	67.582%	32.418%	
13	G-PLT Net Gas General Plant Percent	4-01-2014 thru 04-30-2014	47,364,633	34,963,265	12,401,368	
			100.000%	73.817%	26.183%	

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14	Net Allocated Schedule M's Percent	05-01-2013 thru 04-30-2014	-18,881,495	-12,568,649	-6,312,846
			100.000%	66.566%	33.434%
99	Input Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12E
For Twelve Months Ended April 30, 2014		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	155,927,798	0	155,927,798	107,113,048	0	107,113,048	48,814,750	0	48,814,750
99	4812XX	Commercial - Firm & Interruptible	78,965,411	0	78,965,411	55,386,174	0	55,386,174	23,579,237	0	23,579,237
99	4813XX	Industrial-Firm	3,414,787	0	3,414,787	1,841,833	0	1,841,833	1,572,954	0	1,572,954
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	326,588	0	326,588	288,968	0	288,968	37,620	0	37,620
99	499XXX	Unbilled Revenue	(324,552)	0	(324,552)	(248,617)	0	(248,617)	(75,935)	0	(75,935)
TOTAL SALES TO ULTIMATE CUSTOMERS			238,310,032	0	238,310,032	164,381,406	0	164,381,406	73,928,626	0	73,928,626
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	102,330,119	0	102,330,119	69,968,960	0	69,968,960	32,361,159	0	32,361,159
4	488000	Miscellaneous Service Revenues	24,229	0	24,229	12,587	0	12,587	11,642	0	11,642
99	489300	Transportation For Others	4,526,720	0	4,526,720	4,059,665	0	4,059,665	467,055	0	467,055
99	493000	Rent from Gas Property	2,334	0	2,334	2,334	0	2,334	0	0	0
4	495000	Other Gas Revenues	5,927,080	352,066	6,279,146	4,050,080	254,139	4,304,219	1,877,000	97,927	1,974,927
99	496100	Provision for Rate Refund	(443,735)	0	(443,735)	0	0	0	(443,735)	0	(443,735)
TOTAL OTHER OPERATING REVENUES			112,366,747	352,066	112,718,813	78,093,626	254,139	78,347,765	34,273,121	97,927	34,371,048
TOTAL GAS REVENUES			350,676,779	352,066	351,028,845	242,475,032	254,139	242,729,171	108,201,747	97,927	108,299,674
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	227,987,529	0	227,987,529	156,182,744	0	156,182,744	71,804,785	0	71,804,785
99	808XXX	Net Natural Gas Storage Transactions	(9,577)	0	(9,577)	625,771	0	625,771	(635,348)	0	(635,348)
99	811000	Gas Used for Products Extraction	(1,104,326)	0	(1,104,326)	(757,651)	0	(757,651)	(346,675)	0	(346,675)
10	813000	Other Gas Expenses	0	1,116,409	1,116,409	0	774,944	774,944	0	341,465	341,465
99	813010	Gas Technology Institute (GTI) Expenses	110,100	0	110,100	78,176	0	78,176	31,924	0	31,924
TOTAL PRODUCTION EXPENSES			226,983,726	1,116,409	228,100,135	156,129,040	774,944	156,903,984	70,854,686	341,465	71,196,151
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	21,107	21,107	0	14,832	14,832	0	6,275	6,275
1	824000	Other Expenses	0	593,007	593,007	0	416,706	416,706	0	176,301	176,301
1	837000	Other Equipment	0	546,254	546,254	0	383,853	383,853	0	162,401	162,401
TOTAL UNDERGROUND STORAGE OPER E			0	1,160,368	1,160,368	0	815,391	815,391	0	344,977	344,977
G-DEPX		Depreciation Expense-Underground Storage	0	546,007	546,007	0	383,679	383,679	0	162,328	162,328
G-AMTX		Amortization Expense-Underground Storage	0	228	228	0	160	160	0	68	68
G-OTX		Taxes Other Than FIT	0	304,329	304,329	0	213,852	213,852	0	90,477	90,477
TOTAL UG STORAGE DEPR/AMRT/NON-FIT			0	850,564	850,564	0	597,691	597,691	0	252,873	252,873
TOTAL UNDERGROUND STORAGE EXPENS			0	2,010,932	2,010,932	0	1,413,082	1,413,082	0	597,850	597,850

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
For Twelve Months Ended April 30, 2014
Ending Balance Basis

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G-OPS-12E

AVISTA UTILITIES

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

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	283,948	1,261,949	1,545,897	213,788	884,475	1,098,263	70,160	377,474	447,634
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,404,740	1,040,293	3,445,033	1,794,433	729,121	2,523,554	610,307	311,172	921,479
3	875000	Measuring & Reg Sta Exp-General	156,323	0	156,323	95,509	0	95,509	60,814	0	60,814
3	876000	Measuring & Reg Sta Exp-Industrial	2,989	0	2,989	1,963	0	1,963	1,026	0	1,026
3	877000	Measuring & Reg Sta Exp-City Gate	175,250	214	175,464	71,625	150	71,775	103,625	64	103,689
3	878000	Meter & House Regulator Expenses	559,121	0	559,121	445,393	0	445,393	113,728	0	113,728
3	879000	Customer Installation Expenses	1,866,651	72,353	1,939,004	1,178,038	50,711	1,228,749	688,613	21,642	710,255
3	880000	Other Expenses	1,323,533	710,091	2,033,624	852,709	497,689	1,350,398	470,824	212,402	683,226
3	881000	Rents	0	32,457	32,457	0	22,748	22,748	0	9,709	9,709
MAINTENANCE											
3	885000	Supervision & Engineering	142,896	2,406	145,302	55,137	1,686	56,823	87,759	720	88,479
3	887000	Mains	1,882,351	0	1,882,351	1,462,353	0	1,462,353	419,998	0	419,998
3	889000	Measuring & Reg Sta Exp-General	188,757	0	188,757	111,912	0	111,912	76,845	0	76,845
3	890000	Measuring & Reg Sta Exp-Industrial	180,290	0	180,290	104,081	0	104,081	76,209	0	76,209
3	891000	Measuring & Reg Sta Exp-City Gate	74,570	0	74,570	36,030	0	36,030	38,540	0	38,540
3	892000	Services	1,456,412	18,870	1,475,282	1,043,667	13,226	1,056,893	412,745	5,644	418,389
3	893000	Meters & House Regulators	748,545	769,232	1,517,777	555,937	539,139	1,095,076	192,608	230,093	422,701
3	894000	Other Equipment	42	206,669	206,711	42	144,850	144,892	0	61,819	61,819
TOTAL DISTRIBUTION OPERATING EXP			11,446,418	4,114,534	15,560,952	8,022,617	2,883,795	10,906,412	3,423,801	1,230,739	4,654,540
G-DEPX		Depreciation Expense-Distribution	12,162,231	62,498	12,224,729	8,100,212	43,142	8,143,354	4,062,019	19,356	4,081,375
G-OTX		Taxes Other Than FIT	17,398,820	0	17,398,820	14,585,024	0	14,585,024	2,813,796	0	2,813,796
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			29,561,051	62,498	29,623,549	22,685,236	43,142	22,728,378	6,875,815	19,356	6,895,171
TOTAL DISTRIBUTION EXPENSES			41,007,469	4,177,032	45,184,501	30,707,853	2,926,937	33,634,790	10,299,616	1,250,095	11,549,711
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	219,746	219,746	0	145,861	145,861	0	73,885	73,885
2	902000	Meter Reading Expenses	1,885,191	69,224	1,954,415	1,669,173	45,949	1,715,122	216,018	23,275	239,293
G-903	903XXX	Customer Records & Collection Expenses	1,097,955	4,243,990	5,341,945	754,498	2,817,033	3,571,531	343,457	1,426,957	1,770,414
2	904000	Uncollectible Accounts	347	1,636,488	1,636,835	0	1,086,252	1,086,252	347	550,236	550,583
2	905000	Misc Customer Accounts	0	148,788	148,788	0	98,761	98,761	0	50,027	50,027
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,983,493	6,318,236	9,301,729	2,423,671	4,193,856	6,617,527	559,822	2,124,380	2,684,202
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,839,258	175,809	6,015,067	5,769,592	116,697	5,886,289	69,666	59,112	128,778
2	909000	Advertising	3,883	670,690	674,573	2,831	445,184	448,015	1,052	225,506	226,558

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2	910000	Misc Customer Service & Info Exp	0	124,999	124,999	0	82,971	82,971	0	42,028	42,028
		TOTAL CUSTOMER SERVICE & INFO EXP	5,843,141	971,498	6,814,639	5,772,423	644,852	6,417,275	70,718	326,646	397,364

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	(1,646)	(1,646)	0	(1,093)	(1,093)	0	(553)	(553)
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	(1,646)	(1,646)	0	(1,093)	(1,093)	0	(553)	(553)
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	116,032	5,868,350	5,984,382	75,130	4,236,068	4,311,198	40,902	1,632,282	1,673,184
4	921000	Office Supplies & Expenses	36	1,097,314	1,097,350	36	792,096	792,132	0	305,218	305,218
4	922000	Admin. Expenses Transferred - Credit	0	(16,538)	(16,538)	0	(11,938)	(11,938)	0	(4,600)	(4,600)
4	923000	Outside Services Employed	0	2,819,117	2,819,117	0	2,034,980	2,034,980	0	784,137	784,137
4	924000	Property Insurance Premium	0	324,904	324,904	0	234,532	234,532	0	90,372	90,372
4	925XXX	Injuries and Damages	140	1,102,137	1,102,277	98	795,578	795,676	42	306,559	306,601
4	926XXX	Employee Pensions and Benefits	0	311,051	311,051	0	224,532	224,532	0	86,519	86,519
4	928000	Regulatory Commission Expenses	755,882	248,217	1,004,099	527,586	179,175	706,761	228,296	69,042	297,338
4	930000	Miscellaneous General Expenses	42,675	917,806	960,481	28,149	662,518	690,667	14,526	255,288	269,814
4	931000	Rents	9,467	212,074	221,541	9,124	153,086	162,210	343	58,988	59,331
4	935000	Maintenance of General Plant	453,063	2,006,444	2,459,507	358,870	1,448,352	1,807,222	94,193	558,092	652,285
TOTAL ADMIN & GEN OPERATING EXP			1,377,295	14,890,876	16,268,171	998,993	10,748,979	11,747,972	378,302	4,141,897	4,520,199
G-DEPX		Depreciation Expense-General Plant	359,692	3,033,252	3,392,944	255,647	2,189,553	2,445,200	104,045	843,699	947,744
G-AMTX		Amortization Expense - General Plant - 303000	27,888	63,834	91,722	23,830	46,079	69,909	4,058	17,755	21,813
G-AMTX		Amortization Expense - Misc IT Intangible Plant	2,292	2,217,306	2,219,598	0	1,600,563	1,600,563	2,292	616,743	619,035
G-AMTX		Amortization Expense-General Plant - 390200, :	0	5,720	5,720	0	4,129	4,129	0	1,591	1,591
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	129,105	0	129,105	129,105	0	129,105	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407429	Reg Credit Decoupling Rebate	(947)	0	(947)	(947)	0	(947)	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			518,030	5,320,112	5,838,142	407,635	3,840,324	4,247,959	110,395	1,479,788	1,590,183
TOTAL ADMIN & GENERAL EXPENSES			1,895,325	20,210,988	22,106,313	1,406,628	14,589,303	15,995,931	488,697	5,621,685	6,110,382
TOTAL EXPENSES BEFORE FIT			278,713,154	34,803,449	313,516,603	196,439,615	24,541,881	220,981,496	82,273,539	10,261,568	92,535,107
NET OPERATING INCOME (LOSS) BEFORE FIT					37,512,242		21,747,675		15,764,567		
G-FIT		FEDERAL INCOME TAX			9,288,582		4,910,988		4,377,594		
G-FIT		DEFERRED FEDERAL INCOME TAX			2,104,392		1,541,465		562,927		

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(37,836)			(22,948)			(14,888)
		GAS NET OPERATING INCOME (LOSS)			26,157,104			15,318,170			10,838,934

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended April 30, 2014	
Ending Balance 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		100.000%		66.377%		33.623%		
G-ALL	3	Direct Distribution Operating Expense		100.000%		70.088%		29.912%		
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		72.185%		27.815%		
G-ALL	10	Actual Annual Throughput		100.000%		69.414%		30.586%		
G-ALL	99	Not Allocated		0.000%		0.000%		0.000%		

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	171,390,194	0	171,390,194	117,379,488	0	117,379,488	54,010,706	0	54,010,706
1	804001	Pipeline Demand Costs	25,729,301	0	25,729,301	18,042,122	0	18,042,122	7,687,179	0	7,687,179
1	804002	Transport Variable Charges	962,251	0	962,251	675,098	0	675,098	287,153	0	287,153
6	804010	Gas Costs - Fixed Hedge	(6,713)	0	(6,713)	(1,653)	0	(1,653)	(5,060)	0	(5,060)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	242,410	0	242,410	164,596	0	164,596	77,814	0	77,814
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	(2,016,330)	0	(2,016,330)	(1,384,328)	0	(1,384,328)	(632,002)	0	(632,002)
6	804700	Gas Costs - Offsystem Bookout	907,362	0	907,362	613,470	0	613,470	293,892	0	293,892
6	804711	Gas Costs - Offsystem Bookout Offset	(907,362)	0	(907,362)	(613,470)	0	(613,470)	(293,892)	0	(293,892)
6	804730	Gas Costs - Intracompany LDC Gas	26,723,246	0	26,723,246	18,159,328	0	18,159,328	8,563,918	0	8,563,918
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(741,069)	0	(741,069)	(524,196)	0	(524,196)	(216,873)	0	(216,873)
99	805111	Amortize ID Holdback	(1,005,103)	0	(1,005,103)	0	0	0	(1,005,103)	0	(1,005,103)
99	805120	Gas Expense - Rate Deferrals	6,709,342	0	6,709,342	3,672,289	0	3,672,289	3,037,053	0	3,037,053
		TOTAL PURCHASED GAS COSTS	227,987,529	0	227,987,529	156,182,744	0	156,182,744	71,804,785	0	71,804,785

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000 Customer Records & Collections	1,097,955	4,243,990	5,341,945	754,498	2,817,033	3,571,531	343,457	1,426,957	1,770,414
12	903920 Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930 Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903		1,097,955	4,243,990	5,341,945	754,498	2,817,033	3,571,531	343,457	1,426,957	1,770,414

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.377%	33.623%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.582%	32.418%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	234,485	175,809	410,294	164,819	116,697	281,516	69,666	59,112	128,778
99	908600	Public Purpose Tariff Rider Expense Offset	5,476,714	0	5,476,714	5,476,714	0	5,476,714	0	0	0
99	908610	Limited Income Tax Refund Program	167,488	0	167,488	167,488	0	167,488	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(39,429)	0	(39,429)	(39,429)	0	(39,429)	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			5,839,258	175,809	6,015,067	5,769,592	116,697	5,886,289	69,666	59,112	128,778

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.377%	33.623%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended April 30, 2014 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.09%	54.09%
2	Cost of Debt		5.389%	5.455%
	Total Cost of Debt		2.915%	2.951%
	Total Weighted Cost		2.915%	2.951%
G-APL	Net Rate Base	338,638,889	227,501,612	111,137,277
	Interest Deduction for FIT Calculation	9,911,333	6,631,672	3,279,661
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12E		
For Twelve Months Ended April 30, 2014				
Ending Balance Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	351,028,845	242,729,171	108,299,674
G-OPS	Operating & Maintenance Expense	277,204,348	193,407,468	83,796,880
G-OPS	Book Deprec/Amort and Reg Amortizations	18,609,106	12,775,152	5,833,954
G-OTX	Taxes Other than FIT	17,703,149	14,798,876	2,904,273
	Net Operating Income Before FIT	37,512,242	21,747,675	15,764,567
G-INT	Less: Interest Expense	9,911,333	6,631,672	3,279,661
G-SCM	Schedule M Adjustments	(1,062,102)	(1,084,608)	22,506
	Taxable Net Operating Income	26,538,807	14,031,395	12,507,412
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	9,288,582	4,910,988	4,377,594
G-DTE	Deferred FIT	2,104,392	1,541,465	562,927
99	411400 Amortized Investment Tax Credit	(37,836)	(22,948)	(14,888)
	Total FIT/Deferred FIT & ITC	11,355,138	6,429,505	4,925,633
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
For Twelve Months Ended April 30, 2014
Ending Balance Basis

Report ID:
G-SCM-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	12,552,103	5,928,845	18,480,948	8,379,690	4,267,304	12,646,994	4,172,413	1,661,541	5,833,954
12	997001	Contributions In Aid of Construction	0	194,590	194,590	0	131,508	131,508	0	63,082	63,082
2	997002	Injuries and Damages	0	(100,000)	(100,000)	0	(66,377)	(66,377)	0	(33,623)	(33,623)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	737,873	737,873	0	532,634	532,634	0	205,239	205,239
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	4,963,170	0	4,963,170	3,148,093	0	3,148,093	1,815,077	0	1,815,077
4	997015	Airplane Lease Payments	0	111,156	111,156	0	80,238	80,238	0	30,918	30,918
12	997016	Redemption Expense Amortization	0	368,120	368,120	0	248,783	248,783	0	119,337	119,337
4	997020	FAS87 Current Pension Accrual	0	(1,118,355)	(1,118,355)	0	(807,285)	(807,285)	0	(311,070)	(311,070)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	127,996	0	127,996	127,996	0	127,996	0	0	0
12	997032	Interest Rate Swaps	0	767,051	767,051	0	518,388	518,388	0	248,663	248,663
4	997033	DSM Tariff Rider	(228,183)	0	(228,183)	(132,309)	0	(132,309)	(95,874)	0	(95,874)
12	997048	AFUDC	0	(249,555)	(249,555)	0	(168,654)	(168,654)	0	(80,901)	(80,901)
11	997049	Tax Depreciation	0	(27,497,905)	(27,497,905)	0	(18,666,128)	(18,666,128)	0	(8,831,777)	(8,831,777)
1	997055	Deferred Gas Exchange	0	125,001	125,001	0	87,838	87,838	0	37,163	37,163
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(39,429)	0	(39,429)	(39,429)	0	(39,429)	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,477,118	1,477,118	0	1,002,697	1,002,697	0	474,421	474,421
4	997081	Deferred Compensation	0	170,259	170,259	0	122,901	122,901	0	47,358	47,358
4	997082	Meal Disallowances	0	98,551	98,551	0	71,139	71,139	0	27,412	27,412
4	997083	Paid Time Off	0	106,167	106,167	0	76,637	76,637	0	29,530	29,530
2	997084	Customer Uncollectibles	0	(410)	(410)	0	(272)	(272)	0	(138)	(138)
99	997098	Provision for Rate Refund	443,735	0	443,735	0	0	0	443,735	0	443,735
		TOTAL SCHEDULE M ADJUSTMENTS	17,819,392	(18,881,494)	(1,062,102)	11,484,041	(12,568,649)	(1,084,608)	6,335,351	(6,312,845)	22,506

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
G-ALL	2	Number of Customers	100.000%	66.377%	33.623%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	69.029%	30.971%
G-ALL	11	Book Depreciation	100.000%	67.882%	32.118%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.582%	32.418%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended April 30, 2014 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	4,009,548	2,668,996	1,340,552
99	410100	Deferred Federal Income Tax Exp	(1,857,351)	(1,100,323)	(757,028)
		SUBTOTAL	2,152,197	1,568,673	583,524
14	411100	Deferred Federal Income Tax Expense - Allocated	(61,605)	(41,008)	(20,597)
99	411100	Deferred Federal Income Tax Exp	13,800	13,800	0
		SUBTOTAL	(47,805)	(27,208)	(20,597)
		Total Deferred Federal Income Tax Expense	2,104,392	1,541,465	562,927

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.566%	33.434%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	304,329	304,329	0	213,852	213,852	0	90,477	90,477
		TOTAL UNDERGROUND STORAGE TAX	0	304,329	304,329	0	213,852	213,852	0	90,477	90,477
		DISTRIBUTION									
99	408110	State Excise Tax	6,295,139	0	6,295,139	6,295,139	0	6,295,139	0	0	0
99	408120	Municipal Occupation & License Tax	7,445,118	0	7,445,118	6,116,257	0	6,116,257	1,328,861	0	1,328,861
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	3,452,121	0	3,452,121	2,173,628	0	2,173,628	1,278,493	0	1,278,493
99	409100	State Income Tax	206,442	0	206,442	0	0	0	206,442	0	206,442
		TOTAL DISTRIBUTION TAX	17,398,820	0	17,398,820	14,585,024	0	14,585,024	2,813,796	0	2,813,796
		TOTAL TAXES OTHER THAN FIT	17,398,820	304,329	17,703,149	14,585,024	213,852	14,798,876	2,813,796	90,477	2,904,273

ALLOCATION RATIOS:

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

Report ID:
G-PLT-12E

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)	1,171,691	1,377,937	2,549,628	990,654	994,664	1,985,318	181,037	383,273	564,310
4	3031XX	Misc Intangible IT Plant (3031XX)	11,459	13,363,094	13,374,553	0	9,646,149	9,646,149	11,459	3,716,945	3,728,404
		TOTAL INTANGIBLE PLANT	1,183,150	14,741,031	15,924,181	990,654	10,640,813	11,631,467	192,496	4,100,218	4,292,714
		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	1,522,366	1,522,366	0	1,069,767	1,069,767	0	452,599	452,599
1	352XXX	Wells	0	18,462,542	18,462,542	0	12,973,628	12,973,628	0	5,488,914	5,488,914
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	11,649,590	11,649,590	0	8,186,167	8,186,167	0	3,463,423	3,463,423
1	355000	Measuring & Regulating Equipment	0	316,634	316,634	0	222,499	222,499	0	94,135	94,135
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,637,739	1,637,739	0	1,150,839	1,150,839	0	486,900	486,900
		TOTAL UNDERGROUND STORAGE PLANT	0	35,503,866	35,503,866	0	24,948,567	24,948,567	0	10,555,299	10,555,299
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	169,993	0	169,993	106,858	0	106,858	63,135	0	63,135
6	375000	Structures & Improvements	852,715	21,450	874,165	584,689	14,807	599,496	268,026	6,643	274,669
6	376000	Mains	251,979,798	2,512,521	254,492,319	166,091,381	1,734,368	167,825,749	85,888,417	778,153	86,666,570
6	378000	Measuring & Reg Station Equip-General	5,327,017	57,440	5,384,457	3,239,860	39,650	3,279,510	2,087,157	17,790	2,104,947
6	379000	Measuring & Reg Station Equip-City Gate	6,078,463	0	6,078,463	1,882,878	0	1,882,878	4,195,585	0	4,195,585
6	380000	Services	164,832,305	0	164,832,305	112,471,322	0	112,471,322	52,360,983	0	52,360,983
6	381000	Meters	66,317,876	0	66,317,876	44,161,257	0	44,161,257	22,156,619	0	22,156,619
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	3,096,564	0	3,096,564	2,463,578	0	2,463,578	632,986	0	632,986
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	498,743,326	2,591,411	501,334,737	331,065,748	1,788,825	332,854,573	167,677,578	802,586	168,480,164
		GENERAL PLANT									
4	389XXX	Land & Land Rights	671,090	853,934	1,525,024	577,703	616,412	1,194,115	93,387	237,522	330,909
4	390XXX	Structures & Improvements	4,867,478	17,284,929	22,152,407	3,661,503	12,477,126	16,138,629	1,205,975	4,807,803	6,013,778
4	391XXX	Office Furniture & Equipment	2,979	9,892,316	9,895,295	0	7,140,768	7,140,768	2,979	2,751,548	2,754,527
4	392XXX	Transportation Equipment	7,939,840	1,905,698	9,845,538	6,124,393	1,375,628	7,500,021	1,815,447	530,070	2,345,517
4	393000	Stores Equipment	152,556	491,509	644,065	114,607	354,796	469,403	37,949	136,713	174,662
4	394000	Tools, Shop & Garage Equipment	2,480,238	3,587,761	6,067,999	2,059,174	2,589,825	4,648,999	421,064	997,936	1,419,000

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended April 30, 2014
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	62,831	283,128	345,959	47,386	204,376	251,762	15,445	78,752	94,197
4	396XXX	Power Operated Equipment	3,959,980	1,091,947	5,051,927	2,894,768	788,222	3,682,990	1,065,212	303,725	1,368,937
4	397XXX	Communications Equipment	2,227,262	7,533,086	9,760,348	804,637	5,437,758	6,242,395	1,422,625	2,095,328	3,517,953
4	398000	Miscellaneous Equipment	1,065	118,105	119,170	1,065	85,254	86,319	0	32,851	32,851
		TOTAL GENERAL PLANT	22,365,319	43,042,413	65,407,732	16,285,236	31,070,165	47,355,401	6,080,083	11,972,248	18,052,331
		TOTAL PLANT IN SERVICE	522,291,795	95,878,721	618,170,516	348,341,638	68,448,370	416,790,008	173,950,157	27,430,351	201,380,508
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,105,899)	(13,105,899)	0	(9,209,515)	(9,209,515)	0	(3,896,384)	(3,896,384)
G-ADEP		Distribution Plant	(169,914,240)	(1,526,924)	(171,441,164)	(112,999,654)	(1,054,020)	(114,053,674)	(56,914,586)	(472,904)	(57,387,490)
G-ADEP		General Plant	(6,070,800)	(11,928,545)	(17,999,345)	(3,749,618)	(8,610,620)	(12,360,238)	(2,321,182)	(3,317,925)	(5,639,107)
		TOTAL ACCUMULATED DEPRECIATION	(175,985,040)	(26,561,368)	(202,546,408)	(116,749,272)	(18,874,155)	(135,623,427)	(59,235,768)	(7,687,213)	(66,922,981)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(148,535)	(89,501)	(238,036)	(100,154)	(64,606)	(164,760)	(48,381)	(24,895)	(73,276)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(5,811,918)	(5,811,918)	0	(4,195,333)	(4,195,333)	0	(1,616,585)	(1,616,585)
G-AAAMT		Underground Storage	0	(239,708)	(239,708)	0	(168,443)	(168,443)	0	(71,265)	(71,265)
G-AAAMT		General Plant - 390200, 396200	(4,612)	(39,142)	(43,754)	(3,643)	(28,255)	(31,898)	(969)	(10,887)	(11,856)
		TOTAL ACCUMULATED AMORTIZATION	(153,147)	(6,180,269)	(6,333,416)	(103,797)	(4,456,637)	(4,560,434)	(49,350)	(1,723,632)	(1,772,982)
		TOTAL ACCUMULATED DEPR/AMORT	(176,138,187)	(32,741,637)	(208,879,824)	(116,853,069)	(23,330,792)	(140,183,861)	(59,285,118)	(9,410,845)	(68,695,963)
		NET GAS UTILITY PLANT before DFIT	346,153,608	63,137,084	409,290,692	231,488,569	45,117,578	276,606,147	114,665,039	18,019,506	132,684,545
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(67,173,283)	(67,173,283)	0	(45,397,048)	(45,397,048)	0	(21,776,235)	(21,776,235)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(8,990,139)	(8,990,139)	0	(6,470,043)	(6,470,043)	0	(2,520,096)	(2,520,096)
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	(1,092,627)	(1,092,627)	0	(738,419)	(738,419)	0	(354,208)	(354,208)
		TOTAL ACCUMULATED DFIT	0	(77,364,355)	(77,364,355)	0	(52,683,691)	(52,683,691)	0	(24,680,664)	(24,680,664)
		NET GAS UTILITY PLANT	346,153,608	(14,227,271)	331,926,337	231,488,569	(7,566,113)	223,922,456	114,665,039	(6,661,158)	108,003,881

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	69.029%	30.971%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.582%	32.418%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended April 30, 2014	
Ending Balance 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	346,153,608	(14,227,271)	331,926,337	231,488,569	(7,566,113)	223,922,456	114,665,039	(6,661,158)	108,003,881
	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	951	951	0	668	668	0	283	283
4	252000 Customer Advances	(77,864)	0	(77,864)	(11,804)	0	(11,804)	(66,060)	0	(66,060)
99	235199 Customer Deposits	(436,927)	0	(436,927)	(436,927)	0	(436,927)	0	0	0
C-WKC	Working Capital	0	1,495,328	1,495,328	0	0	0	0	1,495,328	1,495,328
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(514,791)	7,227,343	6,712,552	(448,731)	4,027,887	3,579,156	(66,060)	3,199,456	3,133,396
	NET RATE BASE	345,638,817	(6,999,928)	338,638,889	231,039,838	(3,538,226)	227,501,612	114,598,979	(3,461,702)	111,137,277

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-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6	Actual Therms Purchased	69.029%	30.971%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended April 30, 2014	
Ending Balance 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)	(286,607,285)	(286,607,285)										
	Hydro (ED-AN)	(125,722,284)	(125,722,284)										
	Other (ED-AN)	(87,962,195)	(87,962,195)										
Total Electric Production	(500,291,764)	(500,291,764)											
Electric Transmission													
	ED-AN	(191,772,140)	(191,772,140)										
Total Electric Transmission	(191,772,140)	(191,772,140)											
Electric Distribution													
	ED-ID	(157,229,327)	(157,229,327)										
	ED-WA	(251,338,449)	(251,338,449)										
Total Electric Distribution	(408,567,776)	(408,567,776)											
Gas Underground Storage													
1	GD-AN	(13,105,899)	(13,105,899)		(13,105,899)	(13,105,899)		(9,209,515)	(9,209,515)		(3,896,384)	(3,896,384)	
	GD-OR	(552,868)		(552,868)									
Total Gas Underground Storage	(13,658,767)		(13,105,899)	(552,868)	(13,105,899)	(13,105,899)		(9,209,515)	(9,209,515)		(3,896,384)	(3,896,384)	
Gas Distribution													
6	GD-AN	(1,526,924)	(1,526,924)			(1,526,924)	(1,526,924)	(1,054,020)	(1,054,020)		(472,904)	(472,904)	
	GD-ID	(56,914,586)	(56,914,586)		(56,914,586)	(56,914,586)				(56,914,586)		(56,914,586)	
	GD-WA	(112,999,654)	(112,999,654)		(112,999,654)	(112,999,654)	(112,999,654)		(112,999,654)				
	GD-OR	(90,288,427)		(90,288,427)									
Total Gas Distribution	(261,729,591)		(171,441,164)	(90,288,427)	(169,914,240)	(1,526,924)	(171,441,164)	(112,999,654)	(1,054,020)	(114,053,674)	(56,914,586)	(472,904)	(57,387,490)
General Plant													
	ED-AN	(36,740,655)	(36,740,655)										
	ED-ID	(6,260,373)	(6,260,373)										
	ED-WA	(13,128,973)	(13,128,973)										
7,4	CD-AA	(35,945,653)	(25,625,656)	(7,125,147)	(3,194,850)	(7,125,147)	(7,125,147)	(5,143,287)	(5,143,287)		(1,981,860)	(1,981,860)	
9,4	CD-AN	(10,834,347)	(8,520,239)	(2,314,108)		(2,314,108)	(2,314,108)	(1,670,439)	(1,670,439)		(643,669)	(643,669)	
9	CD-ID	(4,882,058)	(3,839,299)	(1,042,759)		(1,042,759)	(1,042,759)			(1,042,759)		(1,042,759)	
9	CD-WA	(2,455,919)	(1,931,359)	(524,560)		(524,560)	(524,560)	(524,560)	(524,560)				
8,4	GD-AA	(1,530,655)	(1,052,050)	(478,605)		(1,052,050)	(1,052,050)	(759,422)	(759,422)		(292,628)	(292,628)	
4	GD-AN	(1,437,240)	(1,437,240)			(1,437,240)	(1,437,240)	(1,037,472)	(1,037,472)		(399,768)	(399,768)	
	GD-ID	(1,278,423)	(1,278,423)		(1,278,423)	(1,278,423)				(1,278,423)		(1,278,423)	
	GD-WA	(3,225,058)	(3,225,058)		(3,225,058)	(3,225,058)	(3,225,058)		(3,225,058)				
	GD-OR	(3,938,214)		(3,938,214)									
Total General Plant	(121,657,568)	(96,046,554)	(17,999,345)	(7,611,669)	(6,070,800)	(11,928,545)	(17,999,345)	(3,749,618)	(8,610,620)	(12,360,238)	(2,321,182)	(3,317,925)	(5,639,107)
Total Accumulated Depreciation	(1,497,677,606)	(1,196,678,234)	(202,546,408)	(98,452,964)	(175,985,040)	(26,561,368)	(202,546,408)	(116,749,272)	(18,874,155)	(135,623,427)	(59,235,768)	(7,687,213)	(66,922,981)

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-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6	Actual Therms Purchased	69.029%	30.971%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-12E
For Twelve Months Ended April 30, 2014	
Ending Balance 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	(7,692,287)	(7,692,287)											
Misc Intangible Plt (303000)	ED-AN	(756,618)	(756,618)											
Total Production/Transmission		(8,448,905)	(8,448,905)											
Distribution														
Franchises (302000)	ED-WA	(104,981)	(104,981)											
Misc Intangible Plt (303000)	ED-WA	(26,136)	(26,136)											
Total Distribution		(131,117)	(131,117)											
General Plant - 303000														
7,4	CD-AA	(385,689)	(274,958)	(76,451)	(34,280)		(76,451)	(76,451)		(55,186)	(55,186)		(21,265)	(21,265)
9,4	CD-AN	(61,096)	(48,046)	(13,050)			(13,050)	(13,050)		(9,420)	(9,420)		(3,630)	(3,630)
	GD-ID	(48,381)		(48,381)		(48,381)	(48,381)	(48,381)				(48,381)		(48,381)
	GD-WA	(100,154)		(100,154)		(100,154)	(100,154)	(100,154)	(100,154)					
	GD-OR	(59,105)			(59,105)									
Total General Plant - 303000		(654,425)	(323,004)	(238,036)	(93,385)	(148,535)	(89,501)	(238,036)	(100,154)	(64,606)	(164,760)	(48,381)	(24,895)	(73,276)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(24,494,898)	(17,462,412)	(4,855,379)	(2,177,107)		(4,855,379)	(4,855,379)		(3,504,855)	(3,504,855)		(1,350,524)	(1,350,524)
9,4	CD-AN	(9,733)	(7,654)	(2,079)			(2,079)	(2,079)		(1,501)	(1,501)		(578)	(578)
9	CD-ID	(11,176)	(8,789)	(2,387)		(2,387)	(2,387)	(2,387)				(2,387)		(2,387)
	ED-AN	(519,138)	(519,138)											
	ED-ID	(10,075)	(10,075)											
	ED-WA	(1,149,216)	(1,149,216)											
8,4	GD-AA	(1,374,129)		(944,466)	(429,663)		(944,466)	(944,466)		(681,763)	(681,763)		(262,703)	(262,703)
4	GD-AN	(9,994)		(9,994)			(9,994)	(9,994)		(7,214)	(7,214)		(2,780)	(2,780)
	GD-OR	(1,067)			(1,067)									
Total Miscellaneous IT Intangible Plant - 3031		(27,579,426)	(19,157,284)	(5,814,305)	(2,607,837)	(5,811,918)	(5,814,305)	(5,814,305)	(4,195,333)	(4,195,333)	(4,195,333)	(48,381)	(24,895)	(73,276)
Gas Underground Storage														
1	GD-AN	(239,708)		(239,708)			(239,708)	(239,708)		(168,443)	(168,443)		(71,265)	(71,265)
Total Gas Underground Storage		(239,708)		(239,708)			(239,708)	(239,708)		(168,443)	(168,443)		(71,265)	(71,265)
General Plant - 390200, 396200														
7,4	CD-AA	(197,468)	(140,775)	(39,142)	(17,551)		(39,142)	(39,142)		(28,255)	(28,255)		(10,887)	(10,887)
9	CD-ID	(4,537)	(3,568)	(969)		(969)	(969)	(969)				(969)		(969)
9	CD-WA	(8,332)	(6,552)	(1,780)		(1,780)	(6,552)	(1,780)	(1,780)					
4	ED-AN	(57,048)	(57,048)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)	(1,863)	(1,863)	(1,863)					
	GD-OR	(48,181)			(48,181)									
Total General Plant - 390200, 396200		(428,107)	(318,621)	(43,754)	(65,732)	(4,612)	(39,142)	(43,754)	(3,643)	(28,255)	(31,898)	(969)	(10,887)	(11,856)
Total Accumulated Amortization		(37,481,688)	(28,378,931)	(6,335,803)	(2,766,954)	(153,147)	(6,180,269)	(6,335,803)	(103,797)	(4,456,637)	(4,560,434)	(49,350)	(1,723,632)	(1,775,369)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-12E
For Twelve Months Ended April 30, 2014		
Ending Balance 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 COMMON GENERAL PLANT For Twelve Months Ended April 30, 2014 Ending Balance Basis	Report ID: C-GPL-12E
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AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	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	704,242	0	0	0	0	0	0	0	0	704,242	0	704,242
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,986,889	0	0	2,842,253	2,842,253	0	0	790,281	790,281	0	354,355	354,355
9		CD-WA / ID / AN	1,205,951	370,172	343,838	234,362	948,372	100,539	93,387	63,653	257,579	0	0	0
		TOTAL ACCOUNT	6,772,910	383,783	706,117	3,099,389	4,189,289	577,703	93,387	853,934	1,525,024	704,242	354,355	1,058,597
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,780,309	930,516	2,132,762	3,717,031	6,780,309	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,177,767	0	0	0	0	2,177,767	0	0	2,177,767	0	0	0
99		GD-OR / AS	3,627,718	0	0	0	0	0	0	0	0	3,627,718	0	3,627,718
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	77,330,222	0	0	55,128,715	55,128,715	0	0	15,328,397	15,328,397	0	6,873,110	6,873,110
9		CD-WA / ID / AN	21,753,098	5,462,918	4,440,241	7,203,695	17,106,854	1,483,736	1,205,975	1,956,533	4,646,244	0	0	0
		TOTAL ACCOUNT	111,669,114	6,393,434	6,573,003	66,049,441	79,015,878	3,661,503	1,205,975	17,284,930	22,152,408	3,627,718	6,873,110	10,500,828
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,985,776	2,955,400	14,649	6,015,727	8,985,776	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	476,199	0	0	0	0	0	0	327,301	327,301	0	148,898	148,898
7		CD-AA	48,121,479	0	0	34,305,802	34,305,802	0	0	9,538,640	9,538,640	0	4,277,037	4,277,037
9		CD-WA / ID / AN	106,301	0	10,969	72,627	83,596	0	2,979	19,726	22,705	0	0	0
		TOTAL ACCOUNT	57,696,405	2,955,400	25,618	40,394,156	43,375,174	0	2,979	9,892,317	9,895,296	0	4,425,935	4,425,935
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	23,740,662	11,899,535	3,893,189	7,947,938	23,740,662	0	0	0	0	0	0	0
99		GD-WA / ID / AN	8,630,218	0	0	0	0	5,716,112	1,606,294	1,307,812	8,630,218	0	0	0
99		GD-OR / AS	2,810,914	0	0	0	0	0	0	0	0	2,810,914	0	2,810,914
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,796	0	0	377,692	377,692	0	0	105,016	105,016	0	47,088	47,088
9		CD-WA / ID / AN	5,198,291	1,503,236	770,073	1,814,679	4,087,988	408,281	209,153	492,869	1,110,303	0	0	0
		TOTAL ACCOUNT	40,909,881	13,402,771	4,663,262	10,140,309	28,206,342	6,124,393	1,815,447	1,905,697	9,845,537	2,810,914	47,088	2,858,002

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	
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	57,227	0	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	2,620,881	111,692	139,723	1,809,672	2,061,087	30,336	37,949	491,509	559,794	0	0	
		TOTAL ACCOUNT	3,157,708	122,431	154,468	2,179,517	2,456,416	114,607	37,949	491,509	644,065	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,029,969	1,018,114	315,599	1,696,256	3,029,969	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,845,661	0	0	0	0	2,048,125	414,350	383,186	2,845,661	0	0	
99		GD-OR / AS	873,489	0	0	0	0	0	0	0	0	873,489	873,489	
8		GD-AA	1,940,498	0	0	0	0	0	0	1,333,743	1,333,743	0	606,755	
7		CD-AA	9,159,266	0	0	6,529,640	6,529,640	0	0	1,815,550	1,815,550	0	814,076	
9		CD-WA / ID / AN	341,993	40,681	24,723	203,543	268,947	11,049	6,715	55,282	73,046	0	0	
		TOTAL ACCOUNT	18,190,876	1,058,795	340,322	8,429,439	9,828,556	2,059,174	421,065	3,587,761	6,068,000	873,489	1,420,831	2,294,320
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	716,452	146,649	58,744	511,059	716,452	0	0	0	0	0	0	
99		GD-WA / ID / AN	141,307	0	0	0	0	45,985	14,997	80,325	141,307	0	0	
99		GD-OR / AS	136,412	0	0	0	0	0	0	0	0	136,412	136,412	
8		GD-AA	161,802	0	0	0	0	0	0	111,210	111,210	0	50,592	
7		CD-AA	355,663	0	0	253,552	253,552	0	0	70,500	70,500	0	31,611	
9		CD-WA / ID / AN	107,415	5,160	1,647	77,665	84,472	1,402	447	21,094	22,943	0	0	
		TOTAL ACCOUNT	1,619,051	151,809	60,391	842,276	1,054,476	47,387	15,444	283,129	345,960	136,412	82,203	218,615

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended April 30, 2014 Ending Balance Basis	Report ID: C-GPL-12E
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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	38,342,337	17,942,976	10,600,085	9,799,276	38,342,337	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,609,983	0	0	0	0	2,824,958	954,531	830,494	4,609,983	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	591,092	0	0	421,390	421,390	0	0	117,166	117,166	0	52,536	
9		CD-WA / ID / AN	1,520,558	257,028	407,513	531,241	1,195,782	69,809	110,681	144,286	324,776	0	0	
		TOTAL ACCOUNT	45,107,804	18,200,004	11,007,598	10,751,907	39,959,509	2,894,767	1,065,212	1,091,946	5,051,925	43,834	52,536	96,370
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	53,647,149	9,459,847	2,992,876	41,194,426	53,647,149	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,346,850	0	0	0	0	696,610	556,821	93,419	1,346,850	0	0	
99		GD-OR / AS	1,193,307	0	0	0	0	0	0	0	0	1,193,307	0	
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	
7		CD-AA	25,557,466	0	0	18,219,917	18,219,917	0	0	5,066,001	5,066,001	0	2,271,548	
9		CD-WA / ID / AN	12,477,333	397,739	3,187,772	6,226,789	9,812,300	108,026	865,803	1,691,204	2,665,033	0	0	
		TOTAL ACCOUNT	95,215,037	9,857,586	6,180,648	65,641,132	81,679,366	804,636	1,422,624	7,533,086	9,760,346	1,193,307	2,582,018	3,775,325
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	67,188	0	2,299	64,889	67,188	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	590,449	0	0	420,931	420,931	0	0	117,039	117,039	0	52,479	
9		CD-WA / ID / AN	9,978	3,921	0	3,926	7,847	1,065	0	1,066	2,131	0	0	
		TOTAL ACCOUNT	669,982	3,921	2,299	489,746	495,966	1,065	0	118,105	119,170	2,367	52,479	54,846
		TOTAL GENERAL PLANT	381,008,768	52,529,934	29,713,726	208,017,312	290,260,972	16,285,235	6,080,082	43,042,414	65,407,731	9,449,510	15,890,555	25,340,065

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-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	7,073,182	153,179	0	6,920,003	7,073,182	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,171,691	0	0	0	0	990,654	181,037	0	1,171,691	0	0	0
99		GD-OR / AS	425,178	0	0	0	0	0	0	0	0	425,178	0	425,178
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,742,452	0	0	4,806,694	4,806,694	0	0	1,336,489	1,336,489	0	599,269	599,269
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	0
		TOTAL ACCOUNT	15,606,561	153,179	0	11,879,306	12,032,485	990,654	181,037	1,377,938	2,549,629	425,178	599,269	1,024,447
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	4,775,706	3,687,063	23,524	1,065,119	4,775,706	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,206,819	0	0	0	0	0	0	1,516,791	1,516,791	0	690,028	690,028
7		CD-AA	55,223,308	0	0	39,368,696	39,368,696	0	0	10,946,364	10,946,364	0	4,908,248	4,908,248
9		CD-WA / ID / AN	104,536	0	42,189	40,019	82,208	0	11,459	10,869	22,328	0	0	0
		TOTAL ACCOUNT	62,310,369	3,687,063	65,713	40,473,834	44,226,610	0	11,459	12,474,024	12,485,483	0	5,598,276	5,598,276
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	12,388	0	0	12,388	12,388	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,427,120	0	0	3,156,094	3,156,094	0	0	877,544	877,544	0	393,482	393,482
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,452,265	0	0	3,168,482	3,168,482	0	0	889,070	889,070	1,231	393,482	394,713
	TOTAL		82,369,195	3,840,242	65,713	55,521,622	59,427,577	990,654	192,496	14,741,032	15,924,182	426,409	6,591,027	7,017,436

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-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(43,218,329)	(30,810,347)	(8,566,737)	(3,841,245)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(1,982,311)	(1,558,909)	(423,402)	0
7	283750 CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
	Total	<u>(45,747,035)</u>	<u>(32,758,781)</u>	<u>(9,098,445)</u>	<u>(3,889,809)</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	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended April 30, 2014	
Ending Balance 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		780,377	780,377		780,377	780,377		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		568,598	568,598		568,598	568,598		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,750,692	6,750,692		5,447,318	5,447,318		1,303,374	1,303,374
1	154300	PLANT MATERIALS & OPER SUP-CS2		255,016	255,016		205,779	205,779		49,237	49,237
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		732,140	732,140		590,784	590,784		141,356	141,356
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		7,696	7,696		6,210	6,210		1,486	1,486
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		0	0		0	0		0	0
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(645)	(645)		(520)	(520)		(125)	(125)
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	13,627,447		13,627,447	13,627,447		13,627,447	0		0
TOTAL			13,627,447	9,093,874	22,721,321	13,627,447	7,598,546	21,225,993	0	1,495,328	1,495,328

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%