

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	26,116,259	15,266,686	10,849,573
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	26,116,259	15,266,686	10,849,573
G-APL	Gas Net Adjusted Rate Base	337,706,854	225,654,872	112,051,982
	RATE OF RETURN	7.733%	6.766%	9.683%

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 March 31, 2014
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
1	Input	System Contract Demand	01-01-2010 thru 12-31-2012	100.000%	70.270%	29.730%	
2	Input	Number of Customers - AMA Percent	04-01-2013 thru 03-31-2014	227,133 100.000%	150,804 66.395%	76,329 33.605%	
3	G-OPS	Direct Distribution Operating Expense Percent	04-01-2013 thru 03-31-2014	11,411,837 100.000%	7,903,986 69.261%	3,507,851 30.739%	
	Input	Jurisdictional 4-Factor Ratio	01-01-2013 thru 12-31-2013				
		Direct O & M Accounts 798 - 894		4,428,414	3,086,497	1,341,917	
		Direct O & M Accounts 901 - 935		7,145,528	6,725,788	419,740	
		Total		11,573,942	9,812,285	1,761,657	
		Percentage		100.000%	84.779%	15.221%	
		Direct Labor					
		Amount: Accounts 798 - 894		7,184,224	4,915,658	2,268,566	
		Amount: Accounts 901 - 935		2,925,452	2,275,129	650,323	
		Total		10,109,676	7,190,787	2,918,889	
		Percentage		100.000%	71.128%	28.872%	
		Total Number of Customers		228,433	151,676	76,757	
		Percentage		100.000%	66.398%	33.602%	
		Total Direct Plant		342,298,034	227,409,225	114,888,809	
		Percentage		100.000%	66.436%	33.564%	
4		Total Four Factor Allocators		400.000%	288.741%	111.259%	
		Percent		100.000%	72.185%	27.815%	
6	Input	Actual Therms Purchased	04-01-2013 thru 03-31-2014	265,387,917	183,388,982	81,998,935	
		Percent		100.000%	69.102%	30.898%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas

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

AVISTA UTILITIES

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

7

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

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

Report ID:
G-ALL-12A

AVISTA UTILITIES

8	Total Percentages Average (GD AA)		400.000%	0.000%	274.929%	125.071%
			100.000%	0.000%	68.732%	31.268%
	Input		Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor	01-01-2013 thru 12-31-2013				
	Direct O & M Accts 580 - 894		64,480,390	58,058,286	6,422,104	0
	Direct O & M Accts 901 - 935		33,796,280	26,569,475	7,226,805	0
	Adjustments		0	0	0	0
	Total		98,276,670	84,627,761	13,648,909	0
	Percentage		100.000%	86.112%	13.888%	0.000%
	Direct Labor Accts 580 - 894		63,088,156	51,352,909	11,735,247	0
	Direct Labor Accts 901 - 935		3,849,086	3,408,229	440,857	0
	Total		66,937,242	54,761,138	12,176,104	0
	Percentage		100.000%	81.810%	18.190%	0.000%
	Number of Customers at Percentage		594,738	366,305	228,433	0
			100.000%	61.591%	38.409%	0.000%
	Net Direct Plant Percentage		2,443,285,624	2,078,050,262	365,235,362	0
			100.000%	85.051%	14.949%	0.000%
9	Total Percentages Average (CD AN/ID/WA)		400.000%	314.564%	85.436%	0.000%
			100.000%	78.641%	21.359%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
			100.000%	0.000%	80.700%	19.300%
10	Actual Annual Throughput Percent	01-01-2013 thru 12-31-2013	System	Washington	Idaho	
			250,528,153	173,901,125	76,627,028	
			100.000%	69.414%	30.586%	
11	Book Depreciation Percent	04-01-2013 thru 03-31-2014	16,069,906	10,901,128	5,168,778	
			100.000%	67.836%	32.164%	
12	Net Gas Plant (before DFIT) - AMA Percent	03-01-2013 thru 03-31-2014	395,290,767	265,259,581	130,031,186	
			100.000%	67.105%	32.895%	
13	G-PLT Net Gas General Plant - AMA Percent	03-01-2013 thru 03-31-2014	45,251,612	33,354,268	11,897,344	
			100.000%	73.708%	26.292%	

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

Report ID:
G-ALL-12A

AVISTA UTILITIES

14	Net Allocated Schedule M's - AMA Percent	04-01-2013 thru 03-31-2014	-18,733,604	-12,460,173	-6,273,431
			100.000%	66.512%	33.488%
99	Input Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
For Twelve Months Ended March 31, 2014
Average of Monthly Averages Basis

Report ID:
G-OPS-12A

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	155,189,188	0	155,189,188	106,744,790	0	106,744,790	48,444,398	0	48,444,398
99	4812XX	Commercial - Firm & Interruptible	78,438,103	0	78,438,103	55,087,757	0	55,087,757	23,350,346	0	23,350,346
99	4813XX	Industrial-Firm	3,372,270	0	3,372,270	1,810,978	0	1,810,978	1,561,292	0	1,561,292
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	323,793	0	323,793	286,492	0	286,492	37,301	0	37,301
99	499XXX	Unbilled Revenue	672,531	0	672,531	278,862	0	278,862	393,669	0	393,669
TOTAL SALES TO ULTIMATE CUSTOMERS			237,995,885	0	237,995,885	164,208,879	0	164,208,879	73,787,006	0	73,787,006
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	99,361,766	0	99,361,766	68,013,569	0	68,013,569	31,348,197	0	31,348,197
4	488000	Miscellaneous Service Revenues	23,403	0	23,403	12,301	0	12,301	11,102	0	11,102
99	489300	Transportation For Others	4,514,087	0	4,514,087	4,053,432	0	4,053,432	460,655	0	460,655
99	493000	Rent from Gas Property	2,329	0	2,329	2,329	0	2,329	0	0	0
4	495000	Other Gas Revenues	6,052,065	381,099	6,433,164	4,140,215	275,096	4,415,311	1,911,850	106,003	2,017,853
99	496100	Provision for Rate Refund	(443,735)	0	(443,735)	0	0	0	(443,735)	0	(443,735)
TOTAL OTHER OPERATING REVENUES			109,509,915	381,099	109,891,014	76,221,846	275,096	76,496,942	33,288,069	106,003	33,394,072
TOTAL GAS REVENUES			347,505,800	381,099	347,886,899	240,430,725	275,096	240,705,821	107,075,075	106,003	107,181,078
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	224,440,587	0	224,440,587	153,997,273	0	153,997,273	70,443,314	0	70,443,314
99	808XXX	Net Natural Gas Storage Transactions	131,517	0	131,517	722,883	0	722,883	(591,366)	0	(591,366)
99	811000	Gas Used for Products Extraction	(1,093,589)	0	(1,093,589)	(751,275)	0	(751,275)	(342,314)	0	(342,314)
10	813000	Other Gas Expenses	0	1,183,847	1,183,847	0	821,756	821,756	0	362,091	362,091
99	813010	Gas Technology Institute (GTI) Expenses	110,748	0	110,748	78,716	0	78,716	32,032	0	32,032
TOTAL PRODUCTION EXPENSES			223,589,263	1,183,847	224,773,110	154,047,597	821,756	154,869,353	69,541,666	362,091	69,903,757
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	18,715	18,715	0	13,151	13,151	0	5,564	5,564
1	824000	Other Expenses	0	603,617	603,617	0	424,162	424,162	0	179,455	179,455
1	837000	Other Equipment	0	537,137	537,137	0	377,446	377,446	0	159,691	159,691
TOTAL UNDERGROUND STORAGE OPER EXP			0	1,159,469	1,159,469	0	814,759	814,759	0	344,710	344,710
G-DEPX		Depreciation Expense-Underground Storage	0	544,518	544,518	0	382,633	382,633	0	161,885	161,885
G-AMTX		Amortization Expense-Underground Storage	0	228	228	0	160	160	0	68	68
G-OTX		Taxes Other Than FIT	0	273,094	273,094	0	191,903	191,903	0	81,191	81,191
TOTAL UG STORAGE DEPR/AMRT/NON-FIT T			0	817,840	817,840	0	574,696	574,696	0	243,144	243,144
TOTAL UNDERGROUND STORAGE EXPENSES			0	1,977,309	1,977,309	0	1,389,455	1,389,455	0	587,854	587,854

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
 For Twelve Months Ended March 31, 2014
 Average of Monthly Averages Basis

Report ID:
G-OPS-12A

AVISTA UTILITIES

***** SYSTEM ***** WASHINGTON ***** IDAHO *****

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

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DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	269,805	1,265,383	1,535,188	216,346	876,417	1,092,763	53,459	388,966	442,425
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,374,177	1,041,807	3,415,984	1,755,515	721,566	2,477,081	618,662	320,241	938,903
3	875000	Measuring & Reg Sta Exp-General	157,658	0	157,658	95,062	0	95,062	62,596	0	62,596
3	876000	Measuring & Reg Sta Exp-Industrial	2,973	0	2,973	1,947	0	1,947	1,026	0	1,026
3	877000	Measuring & Reg Sta Exp-City Gate	180,941	214	181,155	71,408	148	71,556	109,533	66	109,599
3	878000	Meter & House Regulator Expenses	617,973	0	617,973	494,119	0	494,119	123,854	0	123,854
3	879000	Customer Installation Expenses	1,871,053	69,523	1,940,576	1,174,216	48,152	1,222,368	696,837	21,371	718,208
3	880000	Other Expenses	1,297,491	679,550	1,977,041	827,985	470,663	1,298,648	469,506	208,887	678,393
3	881000	Rents	0	32,378	32,378	0	22,425	22,425	0	9,953	9,953
MAINTENANCE											
3	885000	Supervision & Engineering	144,243	2,406	146,649	56,000	1,666	57,666	88,243	740	88,983
3	887000	Mains	1,849,730	0	1,849,730	1,399,175	0	1,399,175	450,555	0	450,555
3	889000	Measuring & Reg Sta Exp-General	214,721	0	214,721	129,603	0	129,603	85,118	0	85,118
3	890000	Measuring & Reg Sta Exp-Industrial	176,185	0	176,185	96,396	0	96,396	79,789	0	79,789
3	891000	Measuring & Reg Sta Exp-City Gate	75,005	0	75,005	34,818	0	34,818	40,187	0	40,187
3	892000	Services	1,444,662	19,410	1,464,072	1,029,639	13,444	1,043,083	415,023	5,966	420,989
3	893000	Meters & House Regulators	735,178	788,198	1,523,376	521,715	545,914	1,067,629	213,463	242,284	455,747
3	894000	Other Equipment	42	199,395	199,437	42	138,103	138,145	0	61,292	61,292
TOTAL DISTRIBUTION OPERATING EXP			11,411,837	4,098,264	15,510,101	7,903,986	2,838,498	10,742,484	3,507,851	1,259,766	4,767,617
G-DEPX		Depreciation Expense-Distribution	12,092,798	62,498	12,155,296	8,046,455	43,187	8,089,642	4,046,343	19,311	4,065,654
G-OTX		Taxes Other Than FIT	17,334,689	0	17,334,689	14,538,642	0	14,538,642	2,796,047	0	2,796,047
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			29,427,487	62,498	29,489,985	22,585,097	43,187	22,628,284	6,842,390	19,311	6,861,701
TOTAL DISTRIBUTION EXPENSES			40,839,324	4,160,762	45,000,086	30,489,083	2,881,685	33,370,768	10,350,241	1,279,077	11,629,318
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	220,563	220,563	0	146,443	146,443	0	74,120	74,120
2	902000	Meter Reading Expenses	1,903,954	69,857	1,973,811	1,682,987	46,382	1,729,369	220,967	23,475	244,442
G-903	903XXX	Customer Records & Collection Expenses	1,117,109	4,275,175	5,392,284	768,981	2,838,502	3,607,483	348,128	1,436,673	1,784,801
2	904000	Uncollectible Accounts	347	1,622,773	1,623,120	0	1,077,440	1,077,440	347	545,333	545,680
2	905000	Misc Customer Accounts	0	150,277	150,277	0	99,776	99,776	0	50,501	50,501
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,021,410	6,338,645	9,360,055	2,451,968	4,208,543	6,660,511	569,442	2,130,102	2,699,544
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,871,645	184,878	6,056,523	5,806,216	122,750	5,928,966	65,429	62,128	127,557
2	909000	Advertising	5,387	672,036	677,423	3,612	446,198	449,810	1,775	225,838	227,613

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For Twelve Months Ended March 31, 2014	
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2	910000	Misc Customer Service & Info Exp	0	113,603	113,603	0	75,427	75,427	0	38,176	38,176
		TOTAL CUSTOMER SERVICE & INFO EXP	5,877,032	970,517	6,847,549	5,809,828	644,375	6,454,203	67,204	326,142	393,346

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SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	2,352	2,352	0	1,562	1,562	0	790	790
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	2,352	2,352	0	1,562	1,562	0	790	790
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	116,334	6,004,284	6,120,618	75,919	4,334,192	4,410,111	40,415	1,670,092	1,710,507
4	921000	Office Supplies & Expenses	138	1,074,432	1,074,570	138	775,579	775,717	0	298,853	298,853
4	922000	Admin. Expenses Transferred - Credit	0	(16,230)	(16,230)	0	(11,716)	(11,716)	0	(4,514)	(4,514)
4	923000	Outside Services Employed	0	2,796,897	2,796,897	0	2,018,940	2,018,940	0	777,957	777,957
4	924000	Property Insurance Premium	0	330,167	330,167	0	238,331	238,331	0	91,836	91,836
4	925XXX	Injuries and Damages	6,384	1,088,957	1,095,341	6,342	786,064	792,406	42	302,893	302,935
4	926XXX	Employee Pensions and Benefits	0	258,201	258,201	0	186,382	186,382	0	71,819	71,819
4	928000	Regulatory Commission Expenses	737,569	264,874	1,002,443	520,143	191,199	711,342	217,426	73,675	291,101
4	930000	Miscellaneous General Expenses	45,574	891,619	937,193	31,025	643,615	674,640	14,549	248,004	262,553
4	931000	Rents	9,650	206,840	216,490	9,250	149,307	158,557	400	57,533	57,933
4	935000	Maintenance of General Plant	439,939	1,972,059	2,411,998	345,969	1,423,531	1,769,500	93,970	548,528	642,498
TOTAL ADMIN & GEN OPERATING EXP			1,355,588	14,872,100	16,227,688	988,786	10,735,424	11,724,210	366,802	4,136,676	4,503,478
G-DEPX		Depreciation Expense-General Plant	359,642	3,010,450	3,370,092	255,759	2,173,094	2,428,853	103,883	837,356	941,239
G-AMTX		Amortization Expense - General Plant - 303000	27,788	59,936	87,724	23,730	43,265	66,995	4,058	16,671	20,729
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3C	2,196	2,177,881	2,180,077	0	1,572,103	1,572,103	2,196	605,778	607,974
G-AMTX		Amortization Expense-General Plant - 390200, 39621	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	224,324	0	224,324	224,324	0	224,324	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	(1,295)	0	(1,295)	(1,295)	0	(1,295)	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			612,655	5,253,987	5,866,642	502,518	3,792,591	4,295,109	110,137	1,461,396	1,571,533
TOTAL ADMIN & GENERAL EXPENSES			1,968,243	20,126,087	22,094,330	1,491,304	14,528,015	16,019,319	476,939	5,598,072	6,075,011
TOTAL EXPENSES BEFORE FIT			275,295,272	34,759,519	310,054,791	194,289,780	24,475,391	218,765,171	81,005,492	10,284,128	91,289,620
NET OPERATING INCOME (LOSS) BEFORE FIT					37,832,108			21,940,650			15,891,458
G-FIT		FEDERAL INCOME TAX			9,464,312			5,081,585			4,382,727
G-FIT		DEFERRED FEDERAL INCOME TAX			2,289,853			1,615,530			674,323

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

AVISTA UTILITIES

***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(38,316)			(23,151)			(15,165)
		GAS NET OPERATING INCOME (LOSS)			26,116,259			15,266,686			10,849,573

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

AVISTA UTILITIES

***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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ALLOCATION RATIOS:

G-ALL	1	System Contract Demand		100.000%			70.270%				29.730%
G-ALL	2	Number of Customers - AMA		100.000%			66.395%				33.605%
G-ALL	3	Direct Distribution Operating Expense		100.000%			69.261%				30.739%
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: G-804-12A
ALLOCATION OF PURCHASED GAS COSTS	
For Twelve Months Ended March 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	165,669,663	0	165,669,663	113,616,273	0	113,616,273	52,053,390	0	52,053,390
1	804001	Pipeline Demand Costs	25,771,613	0	25,771,613	18,066,025	0	18,066,025	7,705,588	0	7,705,588
1	804002	Transport Variable Charges	971,389	0	971,389	681,422	0	681,422	289,967	0	289,967
6	804010	Gas Costs - Fixed Hedge	5,275	0	5,275	6,173	0	6,173	(898)	0	(898)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	236,984	0	236,984	161,087	0	161,087	75,897	0	75,897
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	(1,988,422)	0	(1,988,422)	(1,367,103)	0	(1,367,103)	(621,319)	0	(621,319)
6	804700	Gas Costs - Offsystem Bookout	908,086	0	908,086	614,032	0	614,032	294,054	0	294,054
6	804711	Gas Costs - Offsystem Bookout Offset	(908,086)	0	(908,086)	(614,032)	0	(614,032)	(294,054)	0	(294,054)
6	804730	Gas Costs - Intracompany LDC Gas	28,737,593	0	28,737,593	19,548,660	0	19,548,660	9,188,933	0	9,188,933
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(1,288,025)	0	(1,288,025)	(966,595)	0	(966,595)	(321,430)	0	(321,430)
99	805111	Amortize ID Holdback	(922,199)	0	(922,199)	0	0	0	(922,199)	0	(922,199)
99	805120	Gas Expense - Rate Deferrals	7,246,716	0	7,246,716	4,251,331	0	4,251,331	2,995,385	0	2,995,385
		TOTAL PURCHASED GAS COSTS	224,440,587	0	224,440,587	153,997,273	0	153,997,273	70,443,314	0	70,443,314

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	6	Actual Therms Purchased	100.000%	69.102%	30.898%
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 March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000 Customer Records & Collections	1,117,109	4,275,175	5,392,284	768,981	2,838,502	3,607,483	348,128	1,436,673	1,784,801
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		1,117,109	4,275,175	5,392,284	768,981	2,838,502	3,607,483	348,128	1,436,673	1,784,801

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.395%	33.605%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.105%	32.895%

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

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	227,547	184,878	412,425	162,118	122,750	284,868	65,429	62,128	127,557
99	908600 Public Purpose Tariff Rider Expense Offset	5,502,627	0	5,502,627	5,502,627	0	5,502,627	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	(26,017)	0	(26,017)	(26,017)	0	(26,017)	0	0	0
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	5,871,645	184,878	6,056,523	5,806,216	122,750	5,928,966	65,429	62,128	127,557

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.395%	33.605%
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 March 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.03%	54.03%
2	Cost of Debt		5.426%	5.493%
	Total Cost of Debt		2.932%	2.968%
	Total Weighted Cost		2.932%	2.968%
G-APL	Net Rate Base	337,706,854	225,654,872	112,051,982
	Interest Deduction for FIT Calculation	9,941,904	6,616,201	3,325,703
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended March 31, 2014				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	347,886,899	240,705,821	107,181,078
G-OPS	Operating & Maintenance Expense	273,880,324	191,267,082	82,613,242
G-OPS	Book Deprec/Amort and Reg Amortizations	18,566,684	12,767,544	5,799,140
G-OTX	Taxes Other than FIT	17,607,783	14,730,545	2,877,238
	Net Operating Income Before FIT	37,832,108	21,940,650	15,891,458
G-INT	Less: Interest Expense	9,941,904	6,616,201	3,325,703
G-SCM	Schedule M Adjustments	(849,314)	(805,636)	(43,678)
	Taxable Net Operating Income	27,040,890	14,518,813	12,522,077
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	9,464,312	5,081,585	4,382,727
G-DTE	Deferred FIT	2,289,853	1,615,530	674,323
99	411400 Amortized Investment Tax Credit	(38,316)	(23,151)	(15,165)
	Total FIT/Deferred FIT & ITC	11,715,849	6,673,964	5,041,885
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	12,482,425	5,861,231	18,343,656	8,325,945	4,218,571	12,544,516	4,156,480	1,642,660	5,799,140
12	997001	Contributions In Aid of Construction	0	210,417	210,417	0	141,200	141,200	0	69,217	69,217
2	997002	Injuries and Damages	0	(100,000)	(100,000)	0	(66,395)	(66,395)	0	(33,605)	(33,605)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	713,612	713,612	0	515,121	515,121	0	198,491	198,491
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	5,036,492	0	5,036,492	3,284,736	0	3,284,736	1,751,756	0	1,751,756
4	997015	Airplane Lease Payments	0	110,446	110,446	0	79,725	79,725	0	30,721	30,721
12	997016	Redemption Expense Amortization	0	367,459	367,459	0	246,583	246,583	0	120,876	120,876
4	997020	FAS87 Current Pension Accrual	0	(1,018,381)	(1,018,381)	0	(735,118)	(735,118)	0	(283,263)	(283,263)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	222,871	0	222,871	222,871	0	222,871	0	0	0
12	997032	Interest Rate Swaps	0	785,778	785,778	0	527,296	527,296	0	258,482	258,482
4	997033	DSM Tariff Rider	(275,216)	0	(275,216)	(152,998)	0	(152,998)	(122,218)	0	(122,218)
12	997048	AFUDC	0	(237,135)	(237,135)	0	(159,129)	(159,129)	0	(78,006)	(78,006)
11	997049	Tax Depreciation	0	(27,359,988)	(27,359,988)	0	(18,559,921)	(18,559,921)	0	(8,800,067)	(8,800,067)
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	(26,017)	0	(26,017)	(26,017)	0	(26,017)	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,463,451	1,463,451	0	992,747	992,747	0	470,704	470,704
4	997081	Deferred Compensation	0	261,715	261,715	0	188,919	188,919	0	72,796	72,796
4	997082	Meal Disallowances	0	97,338	97,338	0	70,263	70,263	0	27,075	27,075
4	997083	Paid Time Off	0	114,503	114,503	0	82,654	82,654	0	31,849	31,849
2	997084	Customer Uncollectibles	0	(4,050)	(4,050)	0	(2,689)	(2,689)	0	(1,361)	(1,361)
99	997098	Provision for Rate Refund	443,735	0	443,735	0	0	0	443,735	0	443,735
		TOTAL SCHEDULE M ADJUSTMENTS	17,884,290	(18,733,604)	(849,314)	11,654,537	(12,460,173)	(805,636)	6,229,753	(6,273,431)	(43,678)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
G-ALL	2	Number of Customers - AMA	100.000%	66.395%	33.605%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	69.102%	30.898%
G-ALL	11	Book Depreciation	100.000%	67.836%	32.164%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.105%	32.895%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
DEFERRED INCOME TAX EXPENSE--GAS	G-DTE-12A
For Twelve Months Ended March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho	
14	410100	Deferred Federal Income Tax Expense - Allocated	4,275,763	2,843,895	1,431,868
99	410100	Deferred Federal Income Tax Exp	(1,899,758)	(1,174,113)	(725,645)
		SUBTOTAL	2,376,005	1,669,782	706,223
14	411100	Deferred Federal Income Tax Expense - Allocated	(95,258)	(63,358)	(31,900)
99	411100	Deferred Federal Income Tax Exp	9,106	9,106	0
		SUBTOTAL	(86,152)	(54,252)	(31,900)
		Total Deferred Federal Income Tax Expense	2,289,853	1,615,530	674,323

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	66.512%	33.488%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	273,094	273,094	0	191,903	191,903	0	81,191	81,191
		TOTAL UNDERGROUND STORAGE TAX	0	273,094	273,094	0	191,903	191,903	0	81,191	81,191
		DISTRIBUTION									
99	408110	State Excise Tax	6,268,006	0	6,268,006	6,268,006	0	6,268,006	0	0	0
99	408120	Municipal Occupation & License Tax	7,409,158	0	7,409,158	6,092,988	0	6,092,988	1,316,170	0	1,316,170
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	3,450,311	0	3,450,311	2,177,648	0	2,177,648	1,272,663	0	1,272,663
99	409100	State Income Tax	207,214	0	207,214	0	0	0	207,214	0	207,214
		TOTAL DISTRIBUTION TAX	17,334,689	0	17,334,689	14,538,642	0	14,538,642	2,796,047	0	2,796,047
		TOTAL TAXES OTHER THAN FIT	17,334,689	273,094	17,607,783	14,538,642	191,903	14,730,545	2,796,047	81,191	2,877,238

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 March 31, 2014
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,147,088	909,315	2,056,403	966,051	656,389	1,622,440	181,037	252,926	433,963
4	3031XX	Misc Intangible IT Plant (3031XX)	10,980	12,071,173	12,082,153	0	8,713,576	8,713,576	10,980	3,357,597	3,368,577
		TOTAL INTANGIBLE PLANT	1,158,068	12,980,488	14,138,556	966,051	9,369,965	10,336,016	192,017	3,610,523	3,802,540
		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	1,470,211	1,470,211	0	1,033,117	1,033,117	0	437,094	437,094
1	352XXX	Wells	0	18,410,088	18,410,088	0	12,936,769	12,936,769	0	5,473,319	5,473,319
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	11,596,833	11,596,833	0	8,149,095	8,149,095	0	3,447,738	3,447,738
1	355000	Measuring & Regulating Equipment	0	275,869	275,869	0	193,853	193,853	0	82,016	82,016
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,588,220	1,588,220	0	1,116,042	1,116,042	0	472,178	472,178
		TOTAL UNDERGROUND STORAGE PLANT	0	35,256,216	35,256,216	0	24,774,543	24,774,543	0	10,481,673	10,481,673
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,995	0	88,995	64,325	0	64,325	24,670	0	24,670
6	374400	Land & Land Rights	95,079	0	95,079	31,944	0	31,944	63,135	0	63,135
6	375000	Structures & Improvements	839,651	21,450	861,101	571,625	14,822	586,447	268,026	6,628	274,654
6	376000	Mains	243,466,844	2,512,521	245,979,365	159,212,652	1,736,202	160,948,854	84,254,192	776,319	85,030,511
6	378000	Measuring & Reg Station Equip-General	5,303,144	57,440	5,360,584	3,224,189	39,692	3,263,881	2,078,955	17,748	2,096,703
6	379000	Measuring & Reg Station Equip-City Gate	6,018,649	0	6,018,649	1,857,146	0	1,857,146	4,161,503	0	4,161,503
6	380000	Services	157,747,586	0	157,747,586	107,302,919	0	107,302,919	50,444,667	0	50,444,667
6	381000	Meters	65,557,602	0	65,557,602	43,819,502	0	43,819,502	21,738,100	0	21,738,100
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	3,032,268	0	3,032,268	2,399,297	0	2,399,297	632,971	0	632,971
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	482,149,818	2,591,411	484,741,229	318,483,599	1,790,716	320,274,315	163,666,219	800,695	164,466,914
		GENERAL PLANT									
4	389XXX	Land & Land Rights	671,090	844,858	1,515,948	577,703	609,861	1,187,564	93,387	234,997	328,384
4	390XXX	Structures & Improvements	4,871,134	16,089,205	20,960,339	3,676,682	11,613,993	15,290,675	1,194,452	4,475,212	5,669,664
4	391XXX	Office Furniture & Equipment	2,855	9,814,108	9,816,963	0	7,084,314	7,084,314	2,855	2,729,794	2,732,649
4	392XXX	Transportation Equipment	7,552,951	1,816,257	9,369,208	5,718,190	1,311,065	7,029,255	1,834,761	505,192	2,339,953
4	393000	Stores Equipment	152,445	436,269	588,714	114,346	314,921	429,267	38,099	121,348	159,447
4	394000	Tools, Shop & Garage Equipment	2,561,400	3,186,625	5,748,025	2,116,561	2,300,265	4,416,826	444,839	886,360	1,331,199

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	72,787	250,878	323,665	54,897	181,096	235,993	17,890	69,782	87,672
4	396XXX	Power Operated Equipment	3,904,960	1,084,601	4,989,561	2,860,844	782,919	3,643,763	1,044,116	301,682	1,345,798
4	397XXX	Communications Equipment	2,030,999	6,564,146	8,595,145	702,392	4,738,329	5,440,721	1,328,607	1,825,817	3,154,424
4	398000	Miscellaneous Equipment	680	91,217	91,897	672	65,845	66,517	8	25,372	25,380
		TOTAL GENERAL PLANT	21,821,301	40,178,164	61,999,465	15,822,287	29,002,608	44,824,895	5,999,014	11,175,556	17,174,570
		TOTAL PLANT IN SERVICE	505,129,187	91,006,279	596,135,466	335,271,937	64,937,832	400,209,769	169,857,250	26,068,447	195,925,697
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,809,089)	(12,809,089)	0	(9,000,947)	(9,000,947)	0	(3,808,142)	(3,808,142)
G-ADEP		Distribution Plant	(163,849,981)	(1,490,466)	(165,340,447)	(109,169,896)	(1,029,942)	(110,199,838)	(54,680,085)	(460,524)	(55,140,609)
G-ADEP		General Plant	(5,463,530)	(11,243,906)	(16,707,436)	(3,324,725)	(8,116,413)	(11,441,138)	(2,138,805)	(3,127,493)	(5,266,298)
		TOTAL ACCUMULATED DEPRECIATION	(169,313,511)	(25,543,461)	(194,856,972)	(112,494,621)	(18,147,302)	(130,641,923)	(56,818,890)	(7,396,159)	(64,215,049)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(133,290)	(49,849)	(183,139)	(87,276)	(35,983)	(123,259)	(46,014)	(13,866)	(59,880)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(5,523,543)	(5,523,543)	0	(3,987,169)	(3,987,169)	0	(1,536,374)	(1,536,374)
G-AAMT		Underground Storage	0	(239,575)	(239,575)	0	(168,349)	(168,349)	0	(71,226)	(71,226)
G-AAMT		General Plant - 390200, 396200	(4,612)	(35,805)	(40,417)	(3,643)	(25,846)	(29,489)	(969)	(9,959)	(10,928)
		TOTAL ACCUMULATED AMORTIZATION	(137,902)	(5,848,772)	(5,986,674)	(90,919)	(4,217,347)	(4,308,266)	(46,983)	(1,631,425)	(1,678,408)
		TOTAL ACCUMULATED DEPR/AMORT	(169,451,413)	(31,392,233)	(200,843,646)	(112,585,540)	(22,364,649)	(134,950,189)	(56,865,873)	(9,027,584)	(65,893,457)
		NET GAS UTILITY PLANT before DFIT	335,677,774	59,614,046	395,291,820	222,686,397	42,573,183	265,259,580	112,991,377	17,040,863	130,032,240
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(65,232,084)	(65,232,084)	0	(43,773,990)	(43,773,990)	0	(21,458,094)	(21,458,094)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(8,705,284)	(8,705,284)	0	(6,262,778)	(6,262,778)	0	(2,442,506)	(2,442,506)
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	(1,168,865)	(1,168,865)	0	(784,367)	(784,367)	0	(384,498)	(384,498)
		TOTAL ACCUMULATED DFIT	0	(75,214,539)	(75,214,539)	0	(50,899,316)	(50,899,316)	0	(24,315,223)	(24,315,223)
		NET GAS UTILITY PLANT	335,677,774	(15,600,493)	320,077,281	222,686,397	(8,326,133)	214,360,264	112,991,377	(7,274,360)	105,717,017

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%	69.102%	30.898%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.105%	32.895%

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	335,677,774	(15,600,493)	320,077,281	222,686,397	(8,326,133)	214,360,264	112,991,377	(7,274,360)	105,717,017
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	10,842,677	10,842,677	0	7,619,149	7,619,149	0	3,223,528	3,223,528
4	252000 Customer Advances	(77,864)	140	(77,724)	(11,804)	101	(11,703)	(66,060)	39	(66,021)
99	235199 Customer Deposits	(340,057)	0	(340,057)	(340,057)	0	(340,057)	0	0	0
C-WKC	Working Capital	0	1,473,613	1,473,613	0	0	0	0	1,473,613	1,473,613
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(417,921)	18,047,494	17,629,573	(351,861)	11,646,469	11,294,608	(66,060)	6,401,025	6,334,965
	NET RATE BASE	335,259,853	2,447,001	337,706,854	222,334,536	3,320,336	225,654,872	112,925,317	(873,335)	112,051,982

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 March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	7,688,934	7,688,934												
Hydro (ED-AN)	8,119,810	8,119,810												
Other (ED-AN)	9,302,032	9,302,032												
Total Electric Production	25,110,776	25,110,776												
Electric Transmission														
ED-AN	10,117,865	10,117,865												
Total Electric Transmission	10,117,865	10,117,865												
Electric Distribution														
ED-ID	13,955,505	13,955,505												
ED-WA	22,714,548	22,714,548												
Total Electric Distribution	36,670,053	36,670,053												
Gas Underground Storage														
1 GD-AN	544,518		544,518			544,518	544,518		382,633	382,633		161,885	161,885	
GD-OR	113,597			113,597										
Total Gas Underground Storage	658,115		544,518	113,597		544,518	544,518		382,633	382,633		161,885	161,885	
Gas Distribution														
6 GD-AN	62,498		62,498			62,498	62,498		43,187	43,187		19,311	19,311	
GD-ID	4,046,343		4,046,343		4,046,343	4,046,343	4,046,343				4,046,343		4,046,343	
GD-WA	8,046,455		8,046,455		8,046,455	8,046,455	8,046,455	8,046,455		8,046,455				
GD-OR	4,065,773			4,065,773										
Total Gas Distribution	16,221,069		12,155,296	4,065,773	12,092,798	62,498	12,155,296		8,046,455	43,187	8,089,642	4,046,343	19,311	4,065,654
General Plant														
ED-AN	2,557,735	2,557,735												
ED-ID	145,575	145,575												
ED-WA	895,284	895,284												
7,4 CD-AA	13,695,142	9,763,267	2,714,651	1,217,224		2,714,651	2,714,651		1,959,571	1,959,571		755,080	755,080	
9,4 CD-AN	707,743	556,576	151,167			151,167	151,167		109,120	109,120		42,047	42,047	
9 CD-ID	262,465	206,405	56,060		56,060	56,060	56,060				56,060		56,060	
9 CD-WA	169,170	133,037	36,133		36,133	36,133	36,133	36,133		36,133				
8,4 GD-AA	158,513		108,949	49,564		108,949	108,949		78,645	78,645		30,304	30,304	
4 GD-AN	35,683		35,683			35,683	35,683		25,758	25,758		9,925	9,925	
GD-ID	47,823		47,823		47,823	47,823	47,823				47,823		47,823	
GD-WA	219,626		219,626		219,626	219,626	219,626	219,626		219,626				
GD-OR	254,567			254,567										
Total General Plant	19,149,326	14,257,879	3,370,092	1,521,355	359,642	3,010,450	3,370,092		255,759	2,173,094	2,428,853	103,883	837,356	941,239
Total Depreciation Expense	107,927,204	86,156,573	16,069,906	5,700,725	12,452,440	3,617,466	16,069,906		8,302,214	2,598,914	10,901,128	4,150,226	1,018,552	5,168,778

Allocation Ratios:

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

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

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6	Actual Therms Purchased	69.102%	30.898%

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible PIt (303000)	ED-AN	100,847	100,847												
Total Production/Transmission		1,019,247	1,019,247												
Distribution															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible PIt (303000)	ED-WA	2,844	2,844												
Total Distribution		26,997	26,997												
General Plant - 303000															
7,4	CD-AA	291,887	208,086	57,858	25,943		57,858	57,858		41,765	41,765		16,093	16,093	
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	23,730		23,730			23,730	23,730	23,730		23,730				
	GD-OR	7,794			7,794										
Total General Plant - 303000		337,198	215,737	87,724	33,737		27,788	59,936	87,724	23,730	43,265	66,995	4,058	16,671	20,729
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	9,437,602	6,728,067	1,870,721	838,814					1,350,380	1,350,380		520,341	520,341	
9,4	CD-AN	8,885	6,987	1,898				1,898	1,898	1,370	1,370		528	528	
9,4	CD-ID	10,281	8,085	2,196			2,196	2,196				2,196		2,196	
	ED-AN	191,062	191,062												
	ED-ID	4,747	4,747												
	ED-WA	515,909	515,909												
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	1,782		1,782			1,782	1,782		1,286	1,286		496	496	
	GD-OR	250			250										
Total Miscellaneous IT Intangible Plant - 3031XX		10,612,059	7,454,857	2,180,077	977,125		2,196	2,177,881	2,180,077		1,572,103	1,572,103	2,196	605,778	607,974
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	9,649	9,649												
	GD-OR	3,139			3,139										
Total General Plant- 390200, 396200		41,644	30,220	5,720	5,704			5,720	5,720		4,129	4,129		1,591	1,591
Total Amortization Expense		12,037,373	8,747,058	2,273,749	1,016,566		29,984	2,243,765	2,273,749	23,730	1,619,657	1,643,387	6,254	624,108	630,362

Allocation Ratios:		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 March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(283,204,087)	(283,204,087)											
	Hydro (ED-AN)	(121,364,924)	(121,364,924)											
	Other (ED-AN)	(83,169,934)	(83,169,934)											
Total Electric Production		(487,738,945)	(487,738,945)											
Electric Transmission														
	ED-AN	(189,354,197)	(189,354,197)											
Total Electric Transmission		(189,354,197)	(189,354,197)											
Electric Distribution														
	ED-ID	(149,743,183)	(149,743,183)											
	ED-WA	(240,566,382)	(240,566,382)											
Total Electric Distribution		(390,309,565)	(390,309,565)											
Gas Underground Storage														
1	GD-AN	(12,809,089)	(12,809,089)		(12,809,089)	(12,809,089)		(9,000,947)	(9,000,947)		(3,808,142)	(3,808,142)		
	GD-OR	(488,628)		(488,628)										
Total Gas Underground Storage		(13,297,717)	(12,809,089)	(488,628)	(12,809,089)	(12,809,089)		(9,000,947)	(9,000,947)		(3,808,142)	(3,808,142)		
Gas Distribution														
6	GD-AN	(1,490,466)	(1,490,466)			(1,490,466)		(1,029,942)	(1,029,942)		(460,524)	(460,524)		
	GD-ID	(54,680,085)	(54,680,085)		(54,680,085)	(54,680,085)				(54,680,085)		(54,680,085)		
	GD-WA	(109,169,896)	(109,169,896)		(109,169,896)	(109,169,896)								
	GD-OR	(89,087,537)		(89,087,537)										
Total Gas Distribution		(254,427,984)	(165,340,447)	(89,087,537)	(163,849,981)	(1,490,466)	(165,340,447)	(109,169,896)	(1,029,942)	(110,199,838)	(54,680,085)	(460,524)	(55,140,609)	
General Plant														
	ED-AN	(35,824,496)	(35,824,496)											
	ED-ID	(5,904,208)	(5,904,208)											
	ED-WA	(12,166,955)	(12,166,955)											
7,4	CD-AA	(32,364,890)	(23,072,930)	(6,415,369)	(2,876,591)	(6,415,369)		(4,630,934)	(4,630,934)		(1,784,435)	(1,784,435)		
9,4	CD-AN	(11,065,599)	(8,702,098)	(2,363,501)		(2,363,501)		(1,706,093)	(1,706,093)		(657,408)	(657,408)		
9	CD-ID	(4,672,724)	(3,674,677)	(998,047)		(998,047)				(998,047)		(998,047)		
9	CD-WA	(2,328,933)	(1,831,496)	(497,437)		(497,437)		(497,437)		(497,437)				
8,4	GD-AA	(1,435,529)		(986,668)	(448,861)	(986,668)		(712,226)	(712,226)		(274,442)	(274,442)		
4	GD-AN	(1,478,368)		(1,478,368)		(1,478,368)		(1,067,160)	(1,067,160)		(411,208)	(411,208)		
	GD-ID	(1,140,758)		(1,140,758)		(1,140,758)				(1,140,758)		(1,140,758)		
	GD-WA	(2,827,288)		(2,827,288)		(2,827,288)		(2,827,288)		(2,827,288)				
	GD-OR	(3,782,692)		(3,782,692)										
Total General Plant		(114,992,440)	(91,176,860)	(16,707,436)	(7,108,144)	(5,463,530)	(11,243,906)	(16,707,436)	(3,324,725)	(8,116,413)	(11,441,138)	(2,138,805)	(3,127,493)	(5,266,298)
Total Accumulated Depreciation		(1,450,120,848)	(1,158,579,567)	(194,856,972)	(96,684,309)	(169,313,511)	(25,543,461)	(194,856,972)	(112,494,621)	(18,147,302)	(130,641,923)	(56,818,890)	(7,396,159)	(64,215,049)

Allocation Ratios:

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

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

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6	Actual Therms Purchased	69.102%	30.898%

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(7,156,553)	(7,156,553)											
Misc Intangible Plt (303000)	ED-AN	(680,312)	(680,312)											
Total Production/Transmission		(7,836,865)	(7,836,865)											
Distribution														
Franchises (302000)	ED-WA	(90,891)	(90,891)											
Misc Intangible Plt (303000)	ED-WA	(24,476)	(24,476)											
Total Distribution		(115,367)	(115,367)											
General Plant - 303000														
7,4	CD-AA	(191,762)	(136,707)	(38,011)	(17,044)	(38,011)	(38,011)		(27,438)	(27,438)		(10,573)	(10,573)	
9,4	CD-AN	(55,421)	(43,583)	(11,838)		(11,838)	(11,838)		(8,545)	(8,545)		(3,293)	(3,293)	
	GD-ID	(46,014)		(46,014)		(46,014)	(46,014)				(46,014)		(46,014)	
	GD-WA	(87,276)		(87,276)		(87,276)	(87,276)	(87,276)					(87,276)	
	GD-OR	(54,524)			(54,524)									
Total General Plant - 303000		(434,997)	(180,290)	(183,139)	(71,568)	(133,290)	(49,849)	(183,139)	(87,276)	(35,983)	(123,259)	(46,014)	(13,866)	(59,880)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(23,944,758)	(17,070,218)	(4,746,330)	(2,128,210)	(4,746,330)	(4,746,330)		(3,426,138)	(3,426,138)		(1,320,192)	(1,320,192)	
9,4	CD-AN	(3,886)	(3,056)	(830)		(830)	(830)		(599)	(599)		(231)	(231)	
9	CD-ID	(4,935)	(3,881)	(1,054)		(1,054)	(1,054)				(1,054)		(1,054)	
	ED-AN	(498,802)	(498,802)											
	ED-ID	(7,306)	(7,306)											
	ED-WA	(802,299)	(802,299)											
8,4	GD-AA	(1,116,310)		(767,262)	(349,048)	(767,262)	(767,262)		(553,848)	(553,848)		(213,414)	(213,414)	
4	GD-AN	(9,121)		(9,121)		(9,121)	(9,121)		(6,584)	(6,584)		(2,537)	(2,537)	
	GD-OR	(921)			(921)									
Total Miscellaneous IT Intangible Plant - 3031XX		(26,388,338)	(18,385,562)	(5,524,597)	(2,478,179)	(5,523,543)	(5,524,597)		(3,987,169)	(3,987,169)		(1,536,374)	(1,537,428)	
Gas Underground Storage														
1	GD-AN	(239,575)		(239,575)		(239,575)	(239,575)		(168,349)	(168,349)		(71,226)	(71,226)	
Total Gas Underground Storage		(239,575)		(239,575)		(239,575)	(239,575)		(168,349)	(168,349)		(71,226)	(71,226)	
General Plant - 390200, 396200														
7,4	CD-AA	(180,635)	(128,775)	(35,805)	(16,055)	(35,805)	(35,805)		(25,846)	(25,846)		(9,959)	(9,959)	
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	(51,768)	(51,768)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)	(1,863)	(1,863)						
	GD-OR	(49,632)			(49,632)									
Total General Plant - 390200, 396200		(407,445)	(301,341)	(40,417)	(65,687)	(4,612)	(35,805)	(40,417)	(3,643)	(25,846)	(29,489)	(969)	(9,959)	(10,928)
Total Accumulated Amortization		(35,422,587)	(26,819,425)	(5,987,728)	(2,615,434)	(137,902)	(5,848,772)	(5,987,728)	(90,919)	(4,217,347)	(4,308,266)	(46,983)	(1,631,425)	(1,679,462)

Allocation Ratios:

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

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

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%

AVISTA UTILITIES

1	System Contract Demand	70.270%	29.730%
4	Jurisdictional 4-Factor Ratio	72.185%	27.815%

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	ELECTRIC				GAS NORTH				OREGON GAS			
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,117	13,064	362,279	22,774	398,117	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	
99		GD-OR / AS	636,527	0	0	0	0	0	0	0	636,527	0	636,527	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,941,700	0	0	2,809,610	2,809,610	0	0	781,205	781,205	0	350,285	
9		CD-WA / ID / AN	1,205,951	370,172	343,838	234,362	948,372	100,539	93,387	63,653	257,579	0	0	
		TOTAL ACCOUNT	6,658,859	383,236	706,117	3,066,746	4,156,099	577,703	93,387	844,858	1,515,948	636,527	350,285	986,812
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,704,202	911,579	2,114,689	3,677,934	6,704,202	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	
99		GD-OR / AS	3,543,305	0	0	0	0	0	0	0	3,543,305	0	3,543,305	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	71,552,478	0	0	51,009,762	51,009,762	0	0	14,183,132	14,183,132	0	6,359,584	
9		CD-WA / ID / AN	21,533,966	5,518,806	4,397,813	7,017,907	16,934,526	1,498,915	1,194,452	1,906,073	4,599,440	0	0	
		TOTAL ACCOUNT	105,511,718	6,430,385	6,512,502	61,705,603	74,648,490	3,676,682	1,194,452	16,089,205	20,960,339	3,543,305	6,359,584	9,902,889
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,164,915	2,502,252	14,649	5,648,014	8,164,915	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	470,176	0	0	0	0	0	0	323,161	323,161	0	147,015	
7		CD-AA	47,748,563	0	0	34,039,951	34,039,951	0	0	9,464,720	9,464,720	0	4,243,892	
9		CD-WA / ID / AN	105,021	0	10,511	72,078	82,589	0	2,855	19,577	22,432	0	0	
		TOTAL ACCOUNT	56,495,325	2,502,252	25,160	39,760,043	42,287,455	0	2,855	9,814,108	9,816,963	0	4,390,907	4,390,907
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	21,052,496	9,972,980	3,576,427	7,503,089	21,052,496	0	0	0	0	0	0	
99		GD-WA / ID / AN	8,194,302	0	0	0	0	5,307,261	1,625,815	1,261,226	8,194,302	0	0	
99		GD-OR / AS	2,827,572	0	0	0	0	0	0	0	2,827,572	0	2,827,572	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	529,796	0	0	377,692	377,692	0	0	105,016	105,016	0	47,088	
9		CD-WA / ID / AN	5,009,083	1,512,986	769,314	1,656,893	3,939,193	410,929	208,947	450,014	1,069,890	0	0	
		TOTAL ACCOUNT	37,613,249	11,485,966	4,345,741	9,537,674	25,369,381	5,718,190	1,834,762	1,816,256	9,369,208	2,827,572	47,088	2,874,660

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	393000	Stores Equipment											
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	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	2,361,736	110,729	140,277	1,606,287	1,857,293	30,074	38,099	436,270	504,443	0	0
		TOTAL ACCOUNT	2,898,563	121,468	155,022	1,976,132	2,252,622	114,345	38,099	436,270	588,714	57,227	57,227
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	3,178,144	1,088,973	343,226	1,745,945	3,178,144	0	0	0	0	0	0
99		GD-WA / ID / AN	2,950,753	0	0	0	0	2,104,764	438,089	407,900	2,950,753	0	0
99		GD-OR / AS	901,443	0	0	0	0	0	0	0	901,443	0	901,443
8		GD-AA	1,382,107	0	0	0	0	0	0	949,950	949,950	0	432,157
7		CD-AA	8,924,246	0	0	6,362,095	6,362,095	0	0	1,768,964	1,768,964	0	793,187
9		CD-WA / ID / AN	366,867	43,437	24,855	220,216	288,508	11,797	6,751	59,811	78,359	0	0
		TOTAL ACCOUNT	17,703,560	1,132,410	368,081	8,328,256	9,828,747	2,116,561	444,840	3,186,625	5,748,026	901,443	1,225,344
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	862,364	159,568	74,951	627,845	862,364	0	0	0	0	0	0
99		GD-WA / ID / AN	162,768	0	0	0	0	52,969	17,275	92,524	162,768	0	0
99		GD-OR / AS	147,789	0	0	0	0	0	0	0	147,789	0	147,789
8		GD-AA	85,856	0	0	0	0	0	0	59,011	59,011	0	26,845
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	146,950	7,100	2,266	106,197	115,563	1,928	616	28,843	31,387	0	0
		TOTAL ACCOUNT	1,761,390	166,668	77,217	987,594	1,231,479	54,897	17,891	250,878	323,666	147,789	58,456

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	ELECTRIC			GAS NORTH			OREGON GAS					
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,162,618	18,114,146	10,683,464	10,365,008	39,162,618	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,554,964	0	0	0	0	2,791,035	933,435	830,494	4,554,964	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	554,036	0	0	394,972	394,972	0	0	109,821	109,821	0	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	
		TOTAL ACCOUNT	45,836,010	18,371,174	11,090,977	11,291,221	40,753,372	2,860,844	1,044,116	1,084,601	4,989,561	43,834	49,243	93,077
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	51,306,915	9,719,836	2,942,267	38,644,812	51,306,915	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,147,619	0	0	0	0	595,368	462,725	89,526	1,147,619	0	0	
99		GD-OR / AS	1,001,679	0	0	0	0	0	0	0	0	1,001,679	0	
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	
7		CD-AA	20,006,523	0	0	14,262,650	14,262,650	0	0	3,965,693	3,965,693	0	1,778,180	
9		CD-WA / ID / AN	13,106,283	394,051	3,188,062	6,724,799	10,306,912	107,025	865,882	1,826,464	2,799,371	0	0	
		TOTAL ACCOUNT	87,561,951	10,113,887	6,130,329	59,632,261	75,876,477	702,393	1,328,607	6,564,145	8,595,145	1,001,679	2,088,650	3,090,329
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	43,577	0	2,299	41,278	43,577	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	454,767	0	0	324,203	324,203	0	0	90,144	90,144	0	40,420	
9		CD-WA / ID / AN	8,205	2,472	29	3,951	6,452	672	8	1,073	1,753	0	0	
		TOTAL ACCOUNT	508,916	2,472	2,328	369,432	374,232	672	8	91,217	91,897	2,367	40,420	42,787
		TOTAL GENERAL PLANT	362,549,541	50,709,918	29,413,474	196,654,962	276,778,354	15,822,287	5,999,017	40,178,163	61,999,467	9,161,743	14,609,977	23,771,720

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 March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN	3,135,973	153,179	0	2,982,794	3,135,973	0	0	0	0	0
99		GD-WA / ID / AN	1,147,088	0	0	0	0	966,051	181,037	0	1,147,088	0
99		GD-OR / AS	411,041	0	0	0	0	0	0	0	0	411,041
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,378,298	0	0	3,121,289	3,121,289	0	0	867,866	867,866	0
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0
		TOTAL ACCOUNT	9,266,458	153,179	0	6,256,692	6,409,871	966,051	181,037	909,315	2,056,403	411,041
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	3,584,604	2,583,603	23,524	977,477	3,584,604	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,176,401	0	0	0	0	0	0	1,495,884	1,495,884	0
7		CD-AA	49,214,837	0	0	35,085,257	35,085,257	0	0	9,755,365	9,755,365	0
9		CD-WA / ID / AN	95,810	0	40,426	34,920	75,346	0	10,980	9,484	20,464	0
		TOTAL ACCOUNT	55,071,652	2,583,603	63,950	36,097,654	38,745,207	0	10,980	11,260,733	11,271,713	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	48,444	0	0	48,444	48,444	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,030,437	0	0	2,873,299	2,873,299	0	0	798,913	798,913	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,091,638	0	0	2,921,743	2,921,743	0	0	810,439	810,439	1,231
	TOTAL		68,429,748	2,736,782	63,950	45,276,089	48,076,821	966,051	192,017	12,980,487	14,138,555	412,272

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(41,818,767)	(29,812,599)	(8,289,316)	(3,716,852)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,947,506)	(1,531,538)	(415,968)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
		Total	(44,312,668)	(31,733,662)	(8,813,590)	(3,765,416)

ALLOCATION RATIOS:

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

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

Report ID: C-WKC-12A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		841,867	841,867		841,867	841,867		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		465,268	465,268		465,268	465,268		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,656,981	6,656,981		5,371,700	5,371,700		1,285,281	1,285,281
1	154300	PLANT MATERIALS & OPER SUP-CS2		248,056	248,056		200,163	200,163		47,893	47,893
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		712,948	712,948		575,297	575,297		137,651	137,651
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		3,859	3,859		3,114	3,114		745	745
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(575)	(575)		(464)	(464)		(111)	(111)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		11,155	11,155		9,001	9,001		2,154	2,154
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	17,741,923		17,741,923	17,741,923		17,741,923	0		0
TOTAL			17,741,923	8,939,559	26,681,482	17,741,923	7,465,946	25,207,869	0	1,473,613	1,473,613

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%