

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12E</b>
For Twelve Months Ended May 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	26,220,617	15,311,520	10,909,097
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	26,220,617	15,311,520	10,909,097
G-APL	Gas Net Adjusted Rate Base	346,217,049	232,986,840	113,230,209
	RATE OF RETURN	7.573%	6.572%	9.634%

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

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended May 31, 2014  
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	<b>100.000%</b>	<b>70.270%</b>	<b>29.730%</b>	
2	Input	Number of Customers Percent	5-01-2014 thru 05-31-2014	228,674 <b>100.000%</b>	151,901 <b>66.427%</b>	76,773 <b>33.573%</b>	
3	G-OPS	Direct Distribution Operating Expense Percent	06-01-2013 thru 05-31-2014	11,430,553 <b>100.000%</b>	7,889,268 <b>69.019%</b>	3,541,285 <b>30.981%</b>	
	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% <b>100.000%</b>	288.741% <b>72.185%</b>	111.259% <b>27.815%</b>	
6	Input	Actual Therms Purchased Percent	06-01-2013 thru 05-31-2014	264,345,808 <b>100.000%</b>	182,330,099 <b>68.974%</b>	82,015,709 <b>31.026%</b>	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas

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<b>GAS ALLOCATION PERCENTAGES</b>	<b>G-ALL-12E</b>
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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			
<b>Total</b>	<b>110,170,776</b>	<b>87,864,198</b>	<b>15,080,178</b>	<b>7,226,400</b>
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
<b>Total</b>	<b>83,494,659</b>	<b>61,433,115</b>	<b>15,521,233</b>	<b>6,540,311</b>
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)	<b>100.000%</b>	<b>71.290%</b>	<b>19.822%</b>	<b>8.888%</b>

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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
	<b>Total</b>		<b>21,348,073</b>	<b>0</b>	<b>14,463,446</b>	<b>6,884,627</b>
	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
	<b>Total</b>		<b>17,776,642</b>	<b>0</b>	<b>12,625,201</b>	<b>5,151,441</b>
	Percentage		100.000%	0.000%	71.021%	28.979%
	Number of Customers at		325,919	0	228,433	97,486
	Percentage		100.000%	0.000%	70.089%	29.911%
	Net Direct Plant		552,816,448	0	365,235,362	187,581,086
	Percentage		100.000%	0.000%	66.068%	33.932%

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended May 31, 2014  
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AVISTA UTILITIES

8	Total Percentages Average (GD AA)		400.000%	0.000%	274.929%	125.071%
			<b>100.000%</b>	<b>0.000%</b>	<b>68.732%</b>	<b>31.268%</b>
	Input					
	Elec/Gas North 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		64,480,390	58,058,286	6,422,104	0
	Direct O & M Accts 901 - 935		33,796,280	26,569,475	7,226,805	0
	Adjustments		0	0	0	0
	Total		98,276,670	84,627,761	13,648,909	0
	Percentage		100.000%	86.112%	13.888%	0.000%
	Direct Labor Accts 580 - 894		63,088,156	51,352,909	11,735,247	0
	Direct Labor Accts 901 - 935		3,849,086	3,408,229	440,857	0
	Total		66,937,242	54,761,138	12,176,104	0
	Percentage		100.000%	81.810%	18.190%	0.000%
	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%
			<b>100.000%</b>	<b>78.641%</b>	<b>21.359%</b>	<b>0.000%</b>
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	
			<b>100.000%</b>	<b>69.414%</b>	<b>30.586%</b>	
11	Book Depreciation Percent	06-01-2013 thru 05-31-2014	16,256,292	11,041,998	5,214,294	
			<b>100.000%</b>	<b>67.924%</b>	<b>32.076%</b>	
12	Net Gas Plant (before DFIT) Percent	5-01-2014 thru 05-31-2014	409,889,250	277,266,027	132,623,223	
			<b>100.000%</b>	<b>67.644%</b>	<b>32.356%</b>	
13	G-PLT Net Gas General Plant Percent	5-01-2014 thru 05-31-2014	47,117,655	34,781,283	12,336,372	
			<b>100.000%</b>	<b>73.818%</b>	<b>26.182%</b>	

RESULTS OF OPERATIONS
<b>GAS ALLOCATION PERCENTAGES</b>
For Twelve Months Ended May 31, 2014
Ending Balance Basis

Report ID: <b>G-ALL-12E</b>
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AVISTA UTILITIES

14	Net Allocated Schedule M's Percent	06-01-2013 thru 05-31-2014	-20,716,708	-13,847,648	-6,869,060
			<b>100.000%</b>	<b>66.843%</b>	<b>33.157%</b>
99	Input Not Allocated		0.000%	0.000%	0.000%

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

RESULTS OF OPERATIONS
<b>GAS OPERATING STATEMENT</b>
For Twelve Months Ended May 31, 2014
Ending Balance Basis
Ref/Basis Account Description

Report ID:  
**G-OPS-12E**

AVISTA UTILITIES

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

Direct    Allocated    Total      Direct    Allocated    Total      Direct    Allocated    Total

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12E
For Twelve Months Ended May 31, 2014		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	307,804	1,265,032	1,572,836	207,202	873,112	1,080,314	100,602	391,920	492,522
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,540,614	1,015,206	3,555,820	1,879,193	700,685	2,579,878	661,421	314,521	975,942
3	875000	Measuring & Reg Sta Exp-General	148,633	0	148,633	90,318	0	90,318	58,315	0	58,315
3	876000	Measuring & Reg Sta Exp-Industrial	2,389	0	2,389	2,109	0	2,109	280	0	280
3	877000	Measuring & Reg Sta Exp-City Gate	178,928	214	179,142	73,426	148	73,574	105,502	66	105,568
3	878000	Meter & House Regulator Expenses	455,103	0	455,103	348,221	0	348,221	106,882	0	106,882
3	879000	Customer Installation Expenses	1,829,722	72,810	1,902,532	1,144,961	50,253	1,195,214	684,761	22,557	707,318
3	880000	Other Expenses	1,308,810	666,572	1,975,382	837,559	460,061	1,297,620	471,251	206,511	677,762
3	881000	Rents	0	33,683	33,683	0	23,248	23,248	0	10,435	10,435
MAINTENANCE											
3	885000	Supervision & Engineering	140,243	2,406	142,649	56,652	1,661	58,313	83,591	745	84,336
3	887000	Mains	1,914,473	0	1,914,473	1,476,188	0	1,476,188	438,285	0	438,285
3	889000	Measuring & Reg Sta Exp-General	190,040	0	190,040	115,776	0	115,776	74,264	0	74,264
3	890000	Measuring & Reg Sta Exp-Industrial	225,637	0	225,637	146,187	0	146,187	79,450	0	79,450
3	891000	Measuring & Reg Sta Exp-City Gate	73,365	0	73,365	33,944	0	33,944	39,421	0	39,421
3	892000	Services	1,357,168	18,649	1,375,817	920,003	12,871	932,874	437,165	5,778	442,943
3	893000	Meters & House Regulators	757,582	786,642	1,544,224	557,487	542,932	1,100,419	200,095	243,710	443,805
3	894000	Other Equipment	42	203,453	203,495	42	140,421	140,463	0	63,032	63,032
TOTAL DISTRIBUTION OPERATING EXP			11,430,553	4,064,667	15,495,220	7,889,268	2,805,392	10,694,660	3,541,285	1,259,275	4,800,560
G-DEPX		Depreciation Expense-Distribution	12,230,567	62,498	12,293,065	8,152,617	43,107	8,195,724	4,077,950	19,391	4,097,341
G-OTX		Taxes Other Than FIT	17,434,914	0	17,434,914	14,632,397	0	14,632,397	2,802,517	0	2,802,517
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			29,665,481	62,498	29,727,979	22,785,014	43,107	22,828,121	6,880,467	19,391	6,899,858
TOTAL DISTRIBUTION EXPENSES			41,096,034	4,127,165	45,223,199	30,674,282	2,848,499	33,522,781	10,421,752	1,278,666	11,700,418
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	216,882	216,882	0	144,068	144,068	0	72,814	72,814
2	902000	Meter Reading Expenses	1,877,665	64,882	1,942,547	1,666,081	43,099	1,709,180	211,584	21,783	233,367
G-903	903XXX	Customer Records & Collection Expenses	1,085,039	4,230,433	5,315,472	753,609	2,810,150	3,563,759	331,430	1,420,283	1,751,713
2	904000	Uncollectible Accounts	347	1,650,202	1,650,549	0	1,096,180	1,096,180	347	554,022	554,369
2	905000	Misc Customer Accounts	0	149,215	149,215	0	99,119	99,119	0	50,096	50,096
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,963,051	6,311,614	9,274,665	2,419,690	4,192,616	6,612,306	543,361	2,118,998	2,662,359
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,832,405	174,153	6,006,558	5,760,183	115,685	5,875,868	72,222	58,468	130,690
2	909000	Advertising	2,371	682,281	684,652	2,075	453,219	455,294	296	229,062	229,358

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AVISTA UTILITIES

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	910000	Misc Customer Service & Info Exp	0	120,022	120,022	0	79,727	79,727	0	40,295	40,295
		TOTAL CUSTOMER SERVICE & INFO EXP	5,834,776	976,456	6,811,232	5,762,258	648,631	6,410,889	72,518	327,825	400,343

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	118,564	5,886,097	6,004,661	77,190	4,248,879	4,326,069	41,374	1,637,218	1,678,592
4	921000	Office Supplies & Expenses	28	1,099,827	1,099,855	28	793,910	793,938	0	305,917	305,917
4	922000	Admin. Expenses Transferred - Credit	0	(17,053)	(17,053)	0	(12,310)	(12,310)	0	(4,743)	(4,743)
4	923000	Outside Services Employed	0	2,867,775	2,867,775	0	2,070,103	2,070,103	0	797,672	797,672
4	924000	Property Insurance Premium	0	329,639	329,639	0	237,950	237,950	0	91,689	91,689
4	925XXX	Injuries and Damages	140	1,062,377	1,062,517	98	766,877	766,975	42	295,500	295,542
4	926XXX	Employee Pensions and Benefits	127	327,286	327,413	127	236,251	236,378	0	91,035	91,035
4	928000	Regulatory Commission Expenses	778,528	237,824	1,016,352	542,583	171,673	714,256	235,945	66,151	302,096
4	930000	Miscellaneous General Expenses	44,015	889,352	933,367	29,111	641,979	671,090	14,904	247,373	262,277
4	931000	Rents	9,283	211,791	221,074	8,997	152,881	161,878	286	58,910	59,196
4	935000	Maintenance of General Plant	457,781	2,026,248	2,484,029	361,973	1,462,647	1,824,620	95,808	563,601	659,409
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>1,408,466</b>	<b>14,921,163</b>	<b>16,329,629</b>	<b>1,020,107</b>	<b>10,770,840</b>	<b>11,790,947</b>	<b>388,359</b>	<b>4,150,323</b>	<b>4,538,682</b>
G-DEPX		Depreciation Expense-General Plant	359,591	3,056,091	3,415,682	255,475	2,206,040	2,461,515	104,116	850,051	954,167
G-AMTX		Amortization Expense - General Plant - 303000	27,992	67,259	95,251	23,934	48,551	72,485	4,058	18,708	22,766
G-AMTX		Amortization Expense - Misc IT Intangible Plant	2,292	2,258,296	2,260,588	0	1,630,151	1,630,151	2,292	628,145	630,437
G-AMTX		Amortization Expense-General Plant - 390200, :	0	5,720	5,720	0	4,129	4,129	0	1,591	1,591
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	0	0	0	0	0	0	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407429	Reg Credit Decoupling Rebate	(780)	0	(780)	(780)	0	(780)	0	0	0
<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>			<b>389,095</b>	<b>5,387,366</b>	<b>5,776,461</b>	<b>278,629</b>	<b>3,888,871</b>	<b>4,167,500</b>	<b>110,466</b>	<b>1,498,495</b>	<b>1,608,961</b>
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>			<b>1,797,561</b>	<b>20,308,529</b>	<b>22,106,090</b>	<b>1,298,736</b>	<b>14,659,711</b>	<b>15,958,447</b>	<b>498,825</b>	<b>5,648,818</b>	<b>6,147,643</b>
<b>TOTAL EXPENSES BEFORE FIT</b>			<b>282,971,371</b>	<b>34,884,807</b>	<b>317,856,178</b>	<b>199,264,539</b>	<b>24,561,067</b>	<b>223,825,606</b>	<b>83,706,832</b>	<b>10,323,740</b>	<b>94,030,572</b>
<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>					<b>37,539,022</b>		<b>21,675,513</b>			<b>15,863,509</b>	
G-FIT		FEDERAL INCOME TAX			8,264,155			4,224,984			4,039,171
G-FIT		DEFERRED FEDERAL INCOME TAX			3,091,606			2,161,754			929,852

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended May 31, 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			(37,356)			(22,745)			(14,611)
		GAS NET OPERATING INCOME (LOSS)			26,220,617			15,311,520			10,909,097

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended May 31, 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%		66.427%		33.573%		
G-ALL	3	Direct Distribution Operating Expense		100.000%		69.019%		30.981%		
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		72.185%		27.815%		
G-ALL	10	Actual Annual Throughput		100.000%		69.414%		30.586%		
G-ALL	99	Not Allocated		0.000%		0.000%		0.000%		

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12E</b>
For Twelve Months Ended May 31, 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	182,587,737	0	182,587,737	124,795,166	0	124,795,166	57,792,571	0	57,792,571
1	804001	Pipeline Demand Costs	25,701,854	0	25,701,854	18,029,019	0	18,029,019	7,672,835	0	7,672,835
1	804002	Transport Variable Charges	969,486	0	969,486	680,341	0	680,341	289,145	0	289,145
6	804010	Gas Costs - Fixed Hedge	(197,704)	0	(197,704)	(133,003)	0	(133,003)	(64,701)	0	(64,701)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	258,242	0	258,242	175,073	0	175,073	83,169	0	83,169
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	(934,002)	0	(934,002)	(636,766)	0	(636,766)	(297,236)	0	(297,236)
6	804700	Gas Costs - Offsystem Bookout	827,940	0	827,940	558,685	0	558,685	269,255	0	269,255
6	804711	Gas Costs - Offsystem Bookout Offset	(827,940)	0	(827,940)	(558,685)	0	(558,685)	(269,255)	0	(269,255)
6	804730	Gas Costs - Intracompany LDC Gas	22,920,298	0	22,920,298	15,520,814	0	15,520,814	7,399,484	0	7,399,484
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(459,537)	0	(459,537)	(295,773)	0	(295,773)	(163,764)	0	(163,764)
99	805111	Amortize ID Holdback	(1,050,598)	0	(1,050,598)	0	0	0	(1,050,598)	0	(1,050,598)
99	805120	Gas Expense - Rate Deferrals	5,713,483	0	5,713,483	3,140,943	0	3,140,943	2,572,540	0	2,572,540
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>235,509,259</b>	<b>0</b>	<b>235,509,259</b>	<b>161,275,814</b>	<b>0</b>	<b>161,275,814</b>	<b>74,233,445</b>	<b>0</b>	<b>74,233,445</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	6	Actual Therms Purchased	100.000%	68.974%	31.026%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 903</b>	<b>G-903-12E</b>
For Twelve Months Ended May 31, 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	1,085,039	4,230,433	5,315,472	753,609	2,810,150	3,563,759	331,430	1,420,283	1,751,713
12	903920 Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930 Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903		1,085,039	4,230,433	5,315,472	753,609	2,810,150	3,563,759	331,430	1,420,283	1,751,713

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.427%	33.573%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.644%	32.356%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended May 31, 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	234,476	174,153	408,629	162,254	115,685	277,939	72,222	58,468	130,690
99	908600	Public Purpose Tariff Rider Expense Offset	5,461,944	0	5,461,944	5,461,944	0	5,461,944	0	0	0
99	908610	Limited Income Tax Refund Program	167,488	0	167,488	167,488	0	167,488	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(31,503)	0	(31,503)	(31,503)	0	(31,503)	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			5,832,405	174,153	6,006,558	5,760,183	115,685	5,875,868	72,222	58,468	130,690

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.427%	33.573%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12E</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended May 31, 2014 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.15%	54.15%
2	Cost of Debt		5.353%	5.419%
	Total Cost of Debt		2.899%	2.934%
	Total Weighted Cost		2.899%	2.934%
G-APL	Net Rate Base	346,217,049	232,986,840	113,230,209
	Interest Deduction for FIT Calculation	10,076,462	6,754,288	3,322,174
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>	<b>G-FIT-12E</b>
For Twelve Months Ended May 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	355,395,200	245,501,119	109,894,081
G-OPS	Operating & Maintenance Expense	281,479,712	196,217,213	85,262,499
G-OPS	Book Deprec/Amort and Reg Amortizations	18,617,298	12,748,143	5,869,155
G-OTX	Taxes Other than FIT	17,759,168	14,860,250	2,898,918
	Net Operating Income Before FIT	37,539,022	21,675,513	15,863,509
G-INT	Less: Interest Expense	10,076,462	6,754,288	3,322,174
G-SCM	Schedule M Adjustments	(3,850,688)	(2,849,841)	(1,000,847)
	Taxable Net Operating Income	23,611,872	12,071,384	11,540,488
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	8,264,155	4,224,984	4,039,171
G-DTE	Deferred FIT	3,091,606	2,161,754	929,852
99	411400 Amortized Investment Tax Credit	(37,356)	(22,745)	(14,611)
	Total FIT/Deferred FIT & ITC	11,318,405	6,363,993	4,954,412
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ITEMS**  
For Twelve Months Ended May 31, 2014  
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	12,620,444	5,997,635	18,618,079	8,432,027	4,316,896	12,748,923	4,188,417	1,680,739	5,869,156
12	997001	Contributions In Aid of Construction	0	176,619	176,619	0	119,472	119,472	0	57,147	57,147
2	997002	Injuries and Damages	0	(175,000)	(175,000)	0	(116,247)	(116,247)	0	(58,753)	(58,753)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	700,342	700,342	0	505,542	505,542	0	194,800	194,800
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	4,203,349	0	4,203,349	2,845,170	0	2,845,170	1,358,179	0	1,358,179
4	997015	Airplane Lease Payments	0	111,869	111,869	0	80,753	80,753	0	31,116	31,116
12	997016	Redemption Expense Amortization	0	368,430	368,430	0	249,221	249,221	0	119,209	119,209
4	997020	FAS87 Current Pension Accrual	0	(1,218,329)	(1,218,329)	0	(879,451)	(879,451)	0	(338,878)	(338,878)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(944)	0	(944)	(944)	0	(944)	0	0	0
12	997032	Interest Rate Swaps	0	185,564	185,564	0	125,523	125,523	0	60,041	60,041
4	997033	DSM Tariff Rider	(369,060)	0	(369,060)	(246,944)	0	(246,944)	(122,116)	0	(122,116)
12	997048	AFUDC	0	(263,086)	(263,086)	0	(177,962)	(177,962)	0	(85,124)	(85,124)
11	997049	Tax Depreciation	0	(27,635,821)	(27,635,821)	0	(18,771,355)	(18,771,355)	0	(8,864,466)	(8,864,466)
1	997055	Deferred Gas Exchange	0	(750,000)	(750,000)	0	(527,025)	(527,025)	0	(222,975)	(222,975)
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(31,503)	0	(31,503)	(31,503)	0	(31,503)	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,488,142	1,488,142	0	1,010,806	1,010,806	0	477,336	477,336
4	997081	Deferred Compensation	0	119,703	119,703	0	86,408	86,408	0	33,295	33,295
4	997082	Meal Disallowances	0	100,814	100,814	0	72,773	72,773	0	28,041	28,041
4	997083	Paid Time Off	0	108,421	108,421	0	78,264	78,264	0	30,157	30,157
2	997084	Customer Uncollectibles	0	(32,012)	(32,012)	0	(21,265)	(21,265)	0	(10,747)	(10,747)
99	997098	Provision for Rate Refund	443,735	0	443,735	0	0	0	443,735	0	443,735
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>16,866,021</b>	<b>(20,716,709)</b>	<b>(3,850,688)</b>	<b>10,997,806</b>	<b>(13,847,647)</b>	<b>(2,849,841)</b>	<b>5,868,215</b>	<b>(6,869,062)</b>	<b>(1,000,847)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
G-ALL	2	Number of Customers	100.000%	66.427%	33.573%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	68.974%	31.026%
G-ALL	11	Book Depreciation	100.000%	67.924%	32.076%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.644%	32.356%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12E</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended May 31, 2014 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	4,584,947	3,064,716	1,520,231
99	410100	Deferred Federal Income Tax Exp	(1,496,978)	(909,049)	(587,929)
		<b>SUBTOTAL</b>	<b>3,087,969</b>	<b>2,155,667</b>	<b>932,302</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(7,389)	(4,939)	(2,450)
99	411100	Deferred Federal Income Tax Exp	11,026	11,026	0
		<b>SUBTOTAL</b>	<b>3,637</b>	<b>6,087</b>	<b>(2,450)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>3,091,606</b>	<b>2,161,754</b>	<b>929,852</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.843%	33.157%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-12E</b>
For Twelve Months Ended May 31, 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	324,254	324,254	0	227,853	227,853	0	96,401	96,401
		TOTAL UNDERGROUND STORAGE TAX	0	324,254	324,254	0	227,853	227,853	0	96,401	96,401
		DISTRIBUTION									
99	408110	State Excise Tax	6,316,591	0	6,316,591	6,316,591	0	6,316,591	0	0	0
99	408120	Municipal Occupation & License Tax	7,464,862	0	7,464,862	6,132,203	0	6,132,203	1,332,659	0	1,332,659
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	3,467,926	0	3,467,926	2,183,603	0	2,183,603	1,284,323	0	1,284,323
99	409100	State Income Tax	185,535	0	185,535	0	0	0	185,535	0	185,535
		TOTAL DISTRIBUTION TAX	17,434,914	0	17,434,914	14,632,397	0	14,632,397	2,802,517	0	2,802,517
		TOTAL TAXES OTHER THAN FIT	17,434,914	324,254	17,759,168	14,632,397	227,853	14,860,250	2,802,517	96,401	2,898,918

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
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RESULTS OF OPERATIONS  
**GAS UTILITY PLANT**  
 For Twelve Months Ended May 31, 2014  
 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)	1,203,631	1,377,937	2,581,568	1,022,594	994,664	2,017,258	181,037	383,273	564,310
4	3031XX	Misc Intangible IT Plant (3031XX)	11,459	13,610,506	13,621,965	0	9,824,744	9,824,744	11,459	3,785,762	3,797,221
		TOTAL INTANGIBLE PLANT	1,215,090	14,988,443	16,203,533	1,022,594	10,819,408	11,842,002	192,496	4,169,035	4,361,531
		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	1,520,631	1,520,631	0	1,068,547	1,068,547	0	452,084	452,084
1	352XXX	Wells	0	18,460,807	18,460,807	0	12,972,409	12,972,409	0	5,488,398	5,488,398
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	11,647,855	11,647,855	0	8,184,948	8,184,948	0	3,462,907	3,462,907
1	355000	Measuring & Regulating Equipment	0	314,900	314,900	0	221,280	221,280	0	93,620	93,620
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,636,004	1,636,004	0	1,149,620	1,149,620	0	486,384	486,384
		TOTAL UNDERGROUND STORAGE PLANT	0	35,495,192	35,495,192	0	24,942,471	24,942,471	0	10,552,721	10,552,721
		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	14,795	599,484	268,026	6,655	274,681
6	376000	Mains	252,543,956	2,512,521	255,056,477	166,512,748	1,732,986	168,245,734	86,031,208	779,535	86,810,743
6	378000	Measuring & Reg Station Equip-General	5,300,357	57,440	5,357,797	3,213,200	39,619	3,252,819	2,087,157	17,821	2,104,978
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	165,683,758	0	165,683,758	113,133,111	0	113,133,111	52,550,647	0	52,550,647
6	381000	Meters	66,631,737	0	66,631,737	44,457,907	0	44,457,907	22,173,830	0	22,173,830
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	3,099,154	0	3,099,154	2,466,168	0	2,466,168	632,986	0	632,986
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	500,448,728	2,591,411	503,040,139	332,421,484	1,787,400	334,208,884	168,027,244	804,011	168,831,255
		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	17,299,946	22,167,424	3,661,503	12,487,966	16,149,469	1,205,975	4,811,980	6,017,955
4	391XXX	Office Furniture & Equipment	2,979	9,966,810	9,969,789	0	7,194,542	7,194,542	2,979	2,772,268	2,775,247
4	392XXX	Transportation Equipment	8,366,129	1,905,698	10,271,827	6,340,005	1,375,628	7,715,633	2,026,124	530,070	2,556,194
4	393000	Stores Equipment	152,701	498,175	650,876	114,607	359,608	474,215	38,094	138,567	176,661
4	394000	Tools, Shop & Garage Equipment	2,445,006	3,643,629	6,088,635	2,042,613	2,630,154	4,672,767	402,393	1,013,475	1,415,868

RESULTS OF OPERATIONS  
**GAS UTILITY PLANT**  
 For Twelve Months Ended May 31, 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	3,568,924	1,091,947	4,660,871	2,695,717	788,222	3,483,939	873,207	303,725	1,176,932
4	397XXX	Communications Equipment	2,227,262	7,555,377	9,782,639	804,637	5,453,849	6,258,486	1,422,625	2,101,528	3,524,153
4	398000	Miscellaneous Equipment	1,065	118,105	119,170	1,065	85,254	86,319	0	32,851	32,851
		<b>TOTAL GENERAL PLANT</b>	<b>22,365,465</b>	<b>43,216,749</b>	<b>65,582,214</b>	<b>16,285,236</b>	<b>31,196,011</b>	<b>47,481,247</b>	<b>6,080,229</b>	<b>12,020,738</b>	<b>18,100,967</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>524,029,283</b>	<b>96,291,795</b>	<b>620,321,078</b>	<b>349,729,314</b>	<b>68,745,290</b>	<b>418,474,604</b>	<b>174,299,969</b>	<b>27,546,505</b>	<b>201,846,474</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(13,152,482)	(13,152,482)	0	(9,242,249)	(9,242,249)	0	(3,910,233)	(3,910,233)
G-ADEP		Distribution Plant	(170,776,800)	(1,532,132)	(172,308,932)	(113,526,532)	(1,056,773)	(114,583,305)	(57,250,268)	(475,359)	(57,725,627)
G-ADEP		General Plant	(6,208,667)	(12,211,661)	(18,420,328)	(3,852,735)	(8,814,987)	(12,667,722)	(2,355,932)	(3,396,674)	(5,752,606)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(176,985,467)</b>	<b>(26,896,275)</b>	<b>(203,881,742)</b>	<b>(117,379,267)</b>	<b>(19,114,009)</b>	<b>(136,493,276)</b>	<b>(59,606,200)</b>	<b>(7,782,266)</b>	<b>(67,388,466)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(150,921)	(97,099)	(248,020)	(102,201)	(70,091)	(172,292)	(48,720)	(27,008)	(75,728)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(6,015,533)	(6,015,533)	0	(4,342,312)	(4,342,312)	0	(1,673,221)	(1,673,221)
G-AAMT		Underground Storage	0	(239,727)	(239,727)	0	(168,456)	(168,456)	0	(71,271)	(71,271)
G-AAMT		General Plant - 390200, 396200	(4,612)	(39,619)	(44,231)	(3,643)	(28,599)	(32,242)	(969)	(11,020)	(11,989)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(155,533)</b>	<b>(6,391,978)</b>	<b>(6,547,511)</b>	<b>(105,844)</b>	<b>(4,609,458)</b>	<b>(4,715,302)</b>	<b>(49,689)</b>	<b>(1,782,520)</b>	<b>(1,832,209)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(177,141,000)</b>	<b>(33,288,253)</b>	<b>(210,429,253)</b>	<b>(117,485,111)</b>	<b>(23,723,467)</b>	<b>(141,208,578)</b>	<b>(59,655,889)</b>	<b>(9,564,786)</b>	<b>(69,220,675)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>346,888,283</b>	<b>63,003,542</b>	<b>409,891,825</b>	<b>232,244,203</b>	<b>45,021,823</b>	<b>277,266,026</b>	<b>114,644,080</b>	<b>17,981,719</b>	<b>132,625,799</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(67,454,776)	(67,454,776)	0	(45,629,109)	(45,629,109)	0	(21,825,667)	(21,825,667)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(8,999,155)	(8,999,155)	0	(6,476,767)	(6,476,767)	0	(2,522,388)	(2,522,388)
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	(1,081,858)	(1,081,858)	0	(731,812)	(731,812)	0	(350,046)	(350,046)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(77,644,095)</b>	<b>(77,644,095)</b>	<b>0</b>	<b>(52,915,869)</b>	<b>(52,915,869)</b>	<b>0</b>	<b>(24,728,226)</b>	<b>(24,728,226)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>346,888,283</b>	<b>(14,640,553)</b>	<b>332,247,730</b>	<b>232,244,203</b>	<b>(7,894,046)</b>	<b>224,350,157</b>	<b>114,644,080</b>	<b>(6,746,507)</b>	<b>107,897,573</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	68.974%	31.026%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.644%	32.356%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12E</b>
For Twelve Months Ended May 31, 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	346,888,283	(14,640,553)	332,247,730	232,244,203	(7,894,046)	224,350,157	114,644,080	(6,746,507)	107,897,573
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	7,227,289	7,227,289	0	5,078,616	5,078,616	0	2,148,673	2,148,673
4 252000 Customer Advances	(77,864)	(202)	(78,066)	(11,804)	(146)	(11,950)	(66,060)	(56)	(66,116)
99 235199 Customer Deposits	(457,202)	0	(457,202)	(457,202)	0	(457,202)	0	0	0
C-WKC Working Capital	0	1,546,234	1,546,234	0	0	0	0	1,546,234	1,546,234
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	(535,066)	14,504,385	13,969,319	(469,006)	9,105,689	8,636,683	(66,060)	5,398,696	5,332,636
NET RATE BASE	346,353,217	(136,168)	346,217,049	231,775,197	1,211,643	232,986,840	114,578,020	(1,347,811)	113,230,209

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended May 31, 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	
<b>Electric Production</b>														
	Steam (ED-AN)	7,708,840	7,708,840											
	Hydro (ED-AN)	8,153,609	8,153,609											
	Other (ED-AN)	9,330,687	9,330,687											
<b>Total Electric Production</b>		<b>25,193,136</b>	<b>25,193,136</b>											
<b>Electric Transmission</b>														
	ED-AN	10,178,402	10,178,402											
<b>Total Electric Transmission</b>		<b>10,178,402</b>	<b>10,178,402</b>											
<b>Electric Distribution</b>														
	ED-ID	14,075,177	14,075,177											
	ED-WA	22,957,620	22,957,620											
<b>Total Electric Distribution</b>		<b>37,032,797</b>	<b>37,032,797</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	547,544	547,544			547,544	547,544		384,759	384,759		162,785	162,785	
	GD-OR	113,749		113,749										
<b>Total Gas Underground Storage</b>		<b>661,293</b>	<b>547,544</b>	<b>113,749</b>		<b>547,544</b>	<b>547,544</b>		<b>384,759</b>	<b>384,759</b>		<b>162,785</b>	<b>162,785</b>	
<b>Gas Distribution</b>														
6	GD-AN	62,498	62,498			62,498	62,498		43,107	43,107		19,391	19,391	
	GD-ID	4,077,950	4,077,950		4,077,950	4,077,950	4,077,950				4,077,950		4,077,950	
	GD-WA	8,152,617	8,152,617		8,152,617	8,152,617	8,152,617	8,152,617		8,152,617				
	GD-OR	4,114,888		4,114,888										
<b>Total Gas Distribution</b>		<b>16,407,953</b>	<b>12,293,065</b>	<b>4,114,888</b>	<b>12,230,567</b>	<b>62,498</b>	<b>12,293,065</b>	<b>8,152,617</b>	<b>43,107</b>	<b>8,195,724</b>	<b>4,077,950</b>	<b>19,391</b>	<b>4,097,341</b>	
<b>General Plant</b>														
	ED-AN	2,591,730	2,591,730											
	ED-ID	146,096	146,096											
	ED-WA	916,054	916,054											
7,4	CD-AA	13,900,417	9,909,607	2,755,341	1,235,469		2,755,341	2,755,341	1,988,943	1,988,943		766,398	766,398	
9,4	CD-AN	715,808	562,919	152,889			152,889	152,889	110,363	110,363		42,526	42,526	
9	CD-ID	262,644	206,546	56,098		56,098	56,098	56,098			56,098		56,098	
9	CD-WA	169,141	133,014	36,127		36,127	36,127	36,127		36,127				
8,4	GD-AA	164,085		112,779	51,306		112,779	112,779	81,410	81,410		31,369	31,369	
4	GD-AN	35,082		35,082		35,082	35,082	35,082	25,324	25,324		9,758	9,758	
	GD-ID	48,018		48,018		48,018	48,018	48,018			48,018		48,018	
	GD-WA	219,348		219,348		219,348	219,348	219,348		219,348				
	GD-OR	258,002		258,002										
<b>Total General Plant</b>		<b>19,426,425</b>	<b>14,465,966</b>	<b>3,415,682</b>	<b>1,544,777</b>	<b>359,591</b>	<b>3,056,091</b>	<b>3,415,682</b>	<b>255,475</b>	<b>2,206,040</b>	<b>2,461,515</b>	<b>104,116</b>	<b>850,051</b>	<b>954,167</b>
<b>Total Depreciation Expense</b>		<b>108,900,006</b>	<b>86,870,301</b>	<b>16,256,291</b>	<b>5,773,414</b>	<b>12,590,158</b>	<b>3,666,133</b>	<b>16,256,291</b>	<b>8,408,092</b>	<b>2,633,906</b>	<b>11,041,998</b>	<b>4,182,066</b>	<b>1,032,227</b>	<b>5,214,293</b>

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended May 31, 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	68.974%	31.026%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12E</b>
For Twelve Months Ended May 31, 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			
<b>Production/Transmission</b>																
Franchises (302000)	ED-AN	918,400	918,400													
Misc Intangible Plt (303000)	ED-AN	115,570	115,570													
<b>Total Production/Transmission</b>		<b>1,033,970</b>	<b>1,033,970</b>													
<b>Distribution</b>																
Franchises (302000)	ED-WA	24,153	24,153													
Misc Intangible Plt (303000)	ED-WA	2,844	2,844													
<b>Total Distribution</b>		<b>26,997</b>	<b>26,997</b>													
<b>General Plant - 303000</b>																
7,4	CD-AA	328,835	234,427	65,181	29,227		65,181	65,181		47,051	47,051		18,130	18,130		
9,4	CD-AN	9,729	7,651	2,078			2,078	2,078		1,500	1,500		578	578		
	GD-ID	4,058		4,058			4,058	4,058				4,058		4,058		
	GD-WA	23,934		23,934			23,934	23,934	23,934		23,934			23,934		
	GD-OR	7,845			7,845											
<b>Total General Plant - 303000</b>		<b>374,401</b>	<b>242,078</b>	<b>95,251</b>	<b>37,072</b>		<b>27,992</b>	<b>67,259</b>	<b>95,251</b>	<b>23,934</b>	<b>48,551</b>	<b>72,485</b>	<b>4,058</b>	<b>18,708</b>	<b>22,766</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																
7,4	CD-AA	9,839,272	7,014,417	1,950,340	874,515			1,950,340	1,950,340		1,407,853	1,407,853		542,487	542,487	
9,4	CD-AN	10,168	7,996	2,172				2,172	2,172		1,568	1,568		604	604	
9,4	CD-ID	10,730	8,438	2,292			2,292	2,292					2,292	2,292		
	ED-AN	192,478	192,478													
	ED-ID	4,747	4,747													
	ED-WA	569,584	569,584													
8,4	GD-AA	442,303		304,004	138,299			304,004	304,004		219,445	219,445		84,559	84,559	
4	GD-AN	1,780		1,780				1,780	1,780		1,285	1,285		495	495	
	GD-OR	250			250											
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>11,071,312</b>	<b>7,797,660</b>	<b>2,260,588</b>	<b>1,013,064</b>		<b>2,292</b>	<b>2,258,296</b>	<b>2,260,588</b>		<b>1,630,151</b>	<b>1,630,151</b>	<b>2,292</b>	<b>628,145</b>	<b>630,437</b>	
<b>Gas Underground Storage</b>																
1	GD-AN	228		228				228	228		160	160		68	68	
<b>Total Gas Underground Storage</b>		<b>228</b>		<b>228</b>				<b>228</b>	<b>228</b>		<b>160</b>	<b>160</b>		<b>68</b>	<b>68</b>	
<b>General Plant - 390200, 396200</b>																
7,4	CD-AA	28,856	20,571	5,720	2,565			5,720	5,720		4,129	4,129		1,591	1,591	
4	ED-AN	9,373	9,373													
	GD-OR	3,139			3,139											
<b>Total General Plant- 390200, 396200</b>		<b>41,368</b>	<b>29,944</b>	<b>5,720</b>	<b>5,704</b>			<b>5,720</b>	<b>5,720</b>		<b>4,129</b>	<b>4,129</b>		<b>1,591</b>	<b>1,591</b>	
<b>Total Amortization Expense</b>		<b>12,548,276</b>	<b>9,130,649</b>	<b>2,361,787</b>	<b>1,055,840</b>		<b>30,284</b>	<b>2,331,503</b>	<b>2,361,787</b>		<b>23,934</b>	<b>1,682,991</b>	<b>1,706,925</b>	<b>6,350</b>	<b>648,512</b>	<b>654,862</b>

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:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended May 31, 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
<b>Electric Production</b>													
	Steam (ED-AN)	(287,032,246)	(287,032,246)										
	Hydro (ED-AN)	(126,386,070)	(126,386,070)										
	Other (ED-AN)	(88,741,094)	(88,741,094)										
<b>Total Electric Production</b>	<b>(502,159,410)</b>	<b>(502,159,410)</b>											
<b>Electric Transmission</b>													
	ED-AN	(190,418,673)	(190,418,673)										
<b>Total Electric Transmission</b>	<b>(190,418,673)</b>	<b>(190,418,673)</b>											
<b>Electric Distribution</b>													
	ED-ID	(158,057,839)	(158,057,839)										
	ED-WA	(253,174,945)	(253,174,945)										
<b>Total Electric Distribution</b>	<b>(411,232,784)</b>	<b>(411,232,784)</b>											
<b>Gas Underground Storage</b>													
1	GD-AN	(13,152,482)	(13,152,482)		(13,152,482)	(13,152,482)		(9,242,249)	(9,242,249)		(3,910,233)	(3,910,233)	
	GD-OR	(562,385)		(562,385)									
<b>Total Gas Underground Storage</b>	<b>(13,714,867)</b>		<b>(13,152,482)</b>	<b>(562,385)</b>	<b>(13,152,482)</b>	<b>(13,152,482)</b>		<b>(9,242,249)</b>	<b>(9,242,249)</b>		<b>(3,910,233)</b>	<b>(3,910,233)</b>	
<b>Gas Distribution</b>													
6	GD-AN	(1,532,132)	(1,532,132)			(1,532,132)	(1,532,132)	(1,056,773)	(1,056,773)		(475,359)	(475,359)	
	GD-ID	(57,250,268)	(57,250,268)		(57,250,268)	(57,250,268)				(57,250,268)		(57,250,268)	
	GD-WA	(113,526,532)	(113,526,532)		(113,526,532)	(113,526,532)	(113,526,532)		(113,526,532)				
	GD-OR	(90,563,678)		(90,563,678)									
<b>Total Gas Distribution</b>	<b>(262,872,610)</b>		<b>(172,308,932)</b>	<b>(90,563,678)</b>	<b>(170,776,800)</b>	<b>(1,532,132)</b>	<b>(172,308,932)</b>	<b>(113,526,532)</b>	<b>(1,056,773)</b>	<b>(114,583,305)</b>	<b>(57,250,268)</b>	<b>(475,359)</b>	<b>(57,725,627)</b>
<b>General Plant</b>													
	ED-AN	(36,921,142)	(36,921,142)										
	ED-ID	(6,367,289)	(6,367,289)										
	ED-WA	(13,406,004)	(13,406,004)										
7,4	CD-AA	(37,126,826)	(26,467,714)	(7,359,280)	(3,299,832)	(7,359,280)	(7,359,280)	(5,312,296)	(5,312,296)		(2,046,984)	(2,046,984)	
9,4	CD-AN	(10,925,086)	(8,591,597)	(2,333,489)		(2,333,489)	(2,333,489)	(1,684,429)	(1,684,429)		(649,060)	(649,060)	
9	CD-ID	(4,919,630)	(3,868,846)	(1,050,784)		(1,050,784)	(1,050,784)			(1,050,784)		(1,050,784)	
9	CD-WA	(2,496,976)	(1,963,647)	(533,329)		(533,329)	(533,329)	(533,329)		(533,329)			
8,4	GD-AA	(1,546,923)		(1,063,231)	(483,692)	(1,063,231)	(1,063,231)	(767,493)	(767,493)		(295,738)	(295,738)	
4	GD-AN	(1,455,661)		(1,455,661)		(1,455,661)	(1,455,661)	(1,050,769)	(1,050,769)		(404,892)	(404,892)	
	GD-ID	(1,305,148)		(1,305,148)		(1,305,148)	(1,305,148)			(1,305,148)		(1,305,148)	
	GD-WA	(3,319,406)		(3,319,406)		(3,319,406)	(3,319,406)	(3,319,406)		(3,319,406)			
	GD-OR	(3,979,766)		(3,979,766)									
<b>Total General Plant</b>	<b>(123,769,857)</b>	<b>(97,586,239)</b>	<b>(18,420,328)</b>	<b>(7,763,290)</b>	<b>(6,208,667)</b>	<b>(12,211,661)</b>	<b>(18,420,328)</b>	<b>(3,852,735)</b>	<b>(8,814,987)</b>	<b>(12,667,722)</b>	<b>(2,355,932)</b>	<b>(3,396,674)</b>	<b>(5,752,606)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,504,168,201)</b>	<b>(1,201,397,106)</b>	<b>(203,881,742)</b>	<b>(98,889,353)</b>	<b>(176,985,467)</b>	<b>(26,896,275)</b>	<b>(203,881,742)</b>	<b>(117,379,267)</b>	<b>(19,114,009)</b>	<b>(136,493,276)</b>	<b>(59,606,200)</b>	<b>(7,782,266)</b>	<b>(67,388,466)</b>

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:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended May 31, 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	68.974%	31.026%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAAMT-12E</b>
For Twelve Months Ended May 31, 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	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(7,768,820)	(7,768,820)											
Misc Intangible Plt (303000)	ED-AN	(771,537)	(771,537)											
<b>Total Production/Transmission</b>		<b>(8,540,357)</b>	<b>(8,540,357)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(106,993)	(106,993)											
Misc Intangible Plt (303000)	ED-WA	(26,373)	(26,373)											
<b>Total Distribution</b>		<b>(133,366)</b>	<b>(133,366)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(423,146)	(301,661)	(83,876)	(37,609)		(83,876)	(83,876)		(60,546)	(60,546)		(23,330)	(23,330)
9,4	CD-AN	(61,907)	(48,684)	(13,223)			(13,223)	(13,223)		(9,545)	(9,545)		(3,678)	(3,678)
	GD-ID	(48,720)		(48,720)			(48,720)	(48,720)				(48,720)		(48,720)
	GD-WA	(102,201)		(102,201)			(102,201)	(102,201)	(102,201)		(102,201)			
	GD-OR	(59,776)			(59,776)									
<b>Total General Plant - 303000</b>		<b>(695,750)</b>	<b>(350,345)</b>	<b>(248,020)</b>	<b>(97,385)</b>	<b>(150,921)</b>	<b>(97,099)</b>	<b>(248,020)</b>	<b>(102,201)</b>	<b>(70,091)</b>	<b>(172,292)</b>	<b>(48,720)</b>	<b>(27,008)</b>	<b>(75,728)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(25,390,870)	(18,101,151)	(5,032,979)	(2,256,740)		(5,032,979)	(5,032,979)		(3,633,056)	(3,633,056)		(1,399,923)	(1,399,923)
9,4	CD-AN	(10,582)	(8,322)	(2,260)			(2,260)	(2,260)		(1,631)	(1,631)		(629)	(629)
9	CD-ID	(12,070)	(9,492)	(2,578)		(2,578)		(2,578)				(2,578)		(2,578)
	ED-AN	(533,499)	(533,499)											
	ED-ID	(10,470)	(10,470)											
	ED-WA	(1,210,599)	(1,210,599)											
8,4	GD-AA	(1,411,431)		(970,105)	(441,326)		(970,105)	(970,105)		(700,270)	(700,270)		(269,835)	(269,835)
4	GD-AN	(10,189)		(10,189)			(10,189)	(10,189)		(7,355)	(7,355)		(2,834)	(2,834)
	GD-OR	(1,088)			(1,088)									
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(28,590,798)</b>	<b>(19,873,533)</b>	<b>(6,018,111)</b>	<b>(2,699,154)</b>	<b>(6,015,533)</b>	<b>(6,018,111)</b>	<b>(6,018,111)</b>	<b>(4,342,312)</b>	<b>(4,342,312)</b>	<b>(4,342,312)</b>	<b>(1,673,221)</b>	<b>(1,675,799)</b>	
<b>Gas Underground Storage</b>														
1	GD-AN	(239,727)		(239,727)			(239,727)	(239,727)		(168,456)	(168,456)		(71,271)	(71,271)
<b>Total Gas Underground Storage</b>		<b>(239,727)</b>		<b>(239,727)</b>			<b>(239,727)</b>	<b>(239,727)</b>		<b>(168,456)</b>	<b>(168,456)</b>		<b>(71,271)</b>	<b>(71,271)</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(199,873)	(142,489)	(39,619)	(17,765)		(39,619)	(39,619)		(28,599)	(28,599)		(11,020)	(11,020)
9	CD-ID	(4,537)	(3,568)	(969)			(969)	(969)				(969)		(969)
9	CD-WA	(8,332)	(6,552)	(1,780)			(1,780)	(1,780)	(1,780)		(1,780)			
4	ED-AN	(57,931)	(57,931)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)		(1,863)			
	GD-OR	(48,442)			(48,442)									
<b>Total General Plant - 390200, 396200</b>		<b>(431,656)</b>	<b>(321,218)</b>	<b>(44,231)</b>	<b>(66,207)</b>	<b>(4,612)</b>	<b>(39,619)</b>	<b>(44,231)</b>	<b>(3,643)</b>	<b>(28,599)</b>	<b>(32,242)</b>	<b>(969)</b>	<b>(11,020)</b>	<b>(11,989)</b>
<b>Total Accumulated Amortization</b>		<b>(38,631,654)</b>	<b>(29,218,819)</b>	<b>(6,550,089)</b>	<b>(2,862,746)</b>	<b>(155,533)</b>	<b>(6,391,978)</b>	<b>(6,550,089)</b>	<b>(105,844)</b>	<b>(4,609,458)</b>	<b>(4,715,302)</b>	<b>(49,689)</b>	<b>(1,782,520)</b>	<b>(1,834,787)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS		Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>		<b>G-AAMT-12E</b>
For Twelve Months Ended May 31, 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	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended May 31, 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
	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	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	
99		GD-OR / AS	704,242	0	0	0	0	0	0	0	0	704,242	0	
8		GD-AA	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	
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	
		<b>TOTAL ACCOUNT</b>	<b>6,772,910</b>	<b>383,783</b>	<b>706,117</b>	<b>3,099,389</b>	<b>4,189,289</b>	<b>577,703</b>	<b>93,387</b>	<b>853,934</b>	<b>1,525,024</b>	<b>704,242</b>	<b>354,355</b>	<b>1,058,597</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,781,474	930,516	2,132,762	3,718,196	6,781,474	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,177,767	0	0	0	0	2,177,767	0	0	0	2,177,767	0	
99		GD-OR / AS	3,627,718	0	0	0	0	0	0	0	0	3,627,718	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	77,405,932	0	0	55,182,689	55,182,689	0	0	15,343,404	15,343,404	0	6,879,839	
9		CD-WA / ID / AN	21,753,144	5,462,918	4,440,241	7,203,731	17,106,890	1,483,736	1,205,975	1,956,543	4,646,254	0	0	
		<b>TOTAL ACCOUNT</b>	<b>111,746,035</b>	<b>6,393,434</b>	<b>6,573,003</b>	<b>66,104,616</b>	<b>79,071,053</b>	<b>3,661,503</b>	<b>1,205,975</b>	<b>17,299,947</b>	<b>22,167,425</b>	<b>3,627,718</b>	<b>6,879,839</b>	<b>10,507,557</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,999,121	2,959,864	14,649	6,024,608	8,999,121	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	476,199	0	0	0	0	0	0	327,301	327,301	0	148,898	
7		CD-AA	48,497,297	0	0	34,573,723	34,573,723	0	0	9,613,134	9,613,134	0	4,310,440	
9		CD-WA / ID / AN	106,301	0	10,969	72,627	83,596	0	2,979	19,726	22,705	0	0	
		<b>TOTAL ACCOUNT</b>	<b>58,085,568</b>	<b>2,959,864</b>	<b>25,618</b>	<b>40,670,958</b>	<b>43,656,440</b>	<b>0</b>	<b>2,979</b>	<b>9,966,811</b>	<b>9,969,790</b>	<b>0</b>	<b>4,459,338</b>	<b>4,459,338</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	24,210,909	12,025,320	3,893,318	8,292,271	24,210,909	0	0	0	0	0	0	
99		GD-WA / ID / AN	9,056,507	0	0	0	0	5,931,724	1,816,971	1,307,812	9,056,507	0	0	
99		GD-OR / AS	2,810,914	0	0	0	0	0	0	0	0	2,810,914	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	529,796	0	0	377,692	377,692	0	0	105,016	105,016	0	47,088	
9		CD-WA / ID / AN	5,198,291	1,503,236	770,073	1,814,679	4,087,988	408,281	209,153	492,869	1,110,303	0	0	
		<b>TOTAL ACCOUNT</b>	<b>41,806,417</b>	<b>13,528,556</b>	<b>4,663,391</b>	<b>10,484,642</b>	<b>28,676,589</b>	<b>6,340,005</b>	<b>2,026,124</b>	<b>1,905,697</b>	<b>10,271,826</b>	<b>2,810,914</b>	<b>47,088</b>	<b>2,858,002</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended May 31, 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	2,652,768	111,692	140,255	1,834,216	2,086,163	30,336	38,094	498,175	566,605	0	0	
		<b>TOTAL ACCOUNT</b>	<b>3,189,595</b>	<b>122,431</b>	<b>155,000</b>	<b>2,204,061</b>	<b>2,481,492</b>	<b>114,607</b>	<b>38,094</b>	<b>498,175</b>	<b>650,876</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,051,166	1,027,036	315,599	1,708,531	3,051,166	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,810,498	0	0	0	0	2,031,564	395,678	383,256	2,810,498	0	0	
99		GD-OR / AS	873,489	0	0	0	0	0	0	0	873,489	0	873,489	
8		GD-AA	2,008,377	0	0	0	0	0	0	1,380,398	1,380,398	0	627,979	
7		CD-AA	9,205,394	0	0	6,562,526	6,562,526	0	0	1,824,693	1,824,693	0	818,175	
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	
		<b>TOTAL ACCOUNT</b>	<b>18,290,917</b>	<b>1,067,717</b>	<b>340,322</b>	<b>8,474,600</b>	<b>9,882,639</b>	<b>2,042,613</b>	<b>402,393</b>	<b>3,643,629</b>	<b>6,088,635</b>	<b>873,489</b>	<b>1,446,154</b>	<b>2,319,643</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	717,684	146,649	58,744	512,291	717,684	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	136,412	0	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	
		<b>TOTAL ACCOUNT</b>	<b>1,620,283</b>	<b>151,809</b>	<b>60,391</b>	<b>843,508</b>	<b>1,055,708</b>	<b>47,387</b>	<b>15,444</b>	<b>283,129</b>	<b>345,960</b>	<b>136,412</b>	<b>82,203</b>	<b>218,615</b>

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended May 31, 2014 Ending Balance Basis	Report ID: <b>C-GPL-12E</b>
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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
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	37,874,335	17,817,191	10,600,085	9,457,059	37,874,335	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,218,928	0	0	0	0	2,625,908	762,526	830,494	4,218,928	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	591,092	0	0	421,390	421,390	0	0	117,166	117,166	0	52,536	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	0
		<b>TOTAL ACCOUNT</b>	<b>44,248,747</b>	<b>18,074,219</b>	<b>11,007,598</b>	<b>10,409,690</b>	<b>39,491,507</b>	<b>2,695,717</b>	<b>873,207</b>	<b>1,091,946</b>	<b>4,660,870</b>	<b>43,834</b>	<b>52,536</b>	<b>96,370</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	54,571,846	9,955,536	3,518,260	41,098,050	54,571,846	0	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	0
99		GD-OR / AS	1,193,307	0	0	0	0	0	0	0	0	1,193,307	0	1,193,307
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	25,669,922	0	0	18,300,087	18,300,087	0	0	5,088,292	5,088,292	0	2,281,543	2,281,543
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	0
		<b>TOTAL ACCOUNT</b>	<b>96,252,190</b>	<b>10,353,275</b>	<b>6,706,032</b>	<b>65,624,926</b>	<b>82,684,233</b>	<b>804,636</b>	<b>1,422,624</b>	<b>7,555,377</b>	<b>9,782,637</b>	<b>1,193,307</b>	<b>2,592,013</b>	<b>3,785,320</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	67,188	0	2,299	64,889	67,188	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	590,449	0	0	420,931	420,931	0	0	117,039	117,039	0	52,479	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	0
		<b>TOTAL ACCOUNT</b>	<b>669,982</b>	<b>3,921</b>	<b>2,299</b>	<b>489,746</b>	<b>495,966</b>	<b>1,065</b>	<b>0</b>	<b>118,105</b>	<b>119,170</b>	<b>2,367</b>	<b>52,479</b>	<b>54,846</b>
		<b>TOTAL GENERAL PLANT</b>	<b>382,682,644</b>	<b>53,039,009</b>	<b>30,239,771</b>	<b>208,406,136</b>	<b>291,684,916</b>	<b>16,285,236</b>	<b>6,080,227</b>	<b>43,216,750</b>	<b>65,582,213</b>	<b>9,449,510</b>	<b>15,966,005</b>	<b>25,415,515</b>

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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended May 31, 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
	303000	Intangible Plant										
99		ED-WA / ID / AN	7,073,229	153,179	0	6,920,050	7,073,229	0	0	0	0	0
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0
99		GD-OR / AS	425,285	0	0	0	0	0	0	0	0	425,285
8		GD-AA	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
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0
		<b>TOTAL ACCOUNT</b>	<b>15,638,655</b>	<b>153,179</b>	<b>0</b>	<b>11,879,353</b>	<b>12,032,532</b>	<b>1,022,594</b>	<b>181,037</b>	<b>1,377,938</b>	<b>2,581,569</b>	<b>425,285</b>
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	4,775,641	3,686,998	23,524	1,065,119	4,775,641	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	2,206,819	0	0	0	0	0	0	1,516,791	1,516,791	0
7		CD-AA	56,255,834	0	0	40,104,784	40,104,784	0	0	11,151,031	11,151,031	0
9		CD-WA / ID / AN	104,536	0	42,189	40,019	82,208	0	11,459	10,869	22,328	0
		<b>TOTAL ACCOUNT</b>	<b>63,342,830</b>	<b>3,686,998</b>	<b>65,713</b>	<b>41,209,922</b>	<b>44,962,633</b>	<b>0</b>	<b>11,459</b>	<b>12,678,691</b>	<b>12,690,150</b>	<b>0</b>
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	12,388	0	0	12,388	12,388	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	4,642,764	0	0	3,309,826	3,309,826	0	0	920,289	920,289	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,667,909</b>	<b>0</b>	<b>0</b>	<b>3,322,214</b>	<b>3,322,214</b>	<b>0</b>	<b>0</b>	<b>931,815</b>	<b>931,815</b>	<b>1,231</b>
	<b>TOTAL</b>		<b>83,649,394</b>	<b>3,840,177</b>	<b>65,713</b>	<b>56,411,489</b>	<b>60,317,379</b>	<b>1,022,594</b>	<b>192,496</b>	<b>14,988,444</b>	<b>16,203,534</b>	<b>426,516</b>

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:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12E</b>
For Twelve Months Ended May 31, 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	(43,258,621)	(30,839,071)	(8,574,724)	(3,844,826)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(1,987,130)	(1,562,699)	(424,431)	0
7	283750 CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
	Total	<u>(45,792,146)</u>	<u>(32,791,295)</u>	<u>(9,107,461)</u>	<u>(3,893,390)</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
<b>COMMON WORKING CAPITAL</b>
For Twelve Months Ended May 31, 2014
Ending Balance Basis

Report ID: <b>C-WKC-12E</b>
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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		969,981	969,981		969,981	969,981		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		637,665	637,665		637,665	637,665		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		7,026,701	7,026,701		5,670,037	5,670,037		1,356,664	1,356,664
1	154300	PLANT MATERIALS & OPER SUP-CS2		254,429	254,429		205,306	205,306		49,123	49,123
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		735,175	735,175		593,233	593,233		141,942	141,942
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(7,629)	(7,629)		(6,156)	(6,156)		(1,473)	(1,473)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(114)	(114)		(92)	(92)		(22)	(22)
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	7,151,854		7,151,854	7,151,854		7,151,854	0		0
<b>TOTAL</b>			<b>7,151,854</b>	<b>9,616,208</b>	<b>16,768,062</b>	<b>7,151,854</b>	<b>8,069,974</b>	<b>15,221,828</b>	<b>0</b>	<b>1,546,234</b>	<b>1,546,234</b>

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%