

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months Ended June 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	25,919,219	15,079,120	10,840,099
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	25,919,219	15,079,120	10,840,099
G-APL	Gas Net Adjusted Rate Base	344,455,483	231,124,205	113,331,278
	RATE OF RETURN	7.525%	6.524%	9.565%

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 June 30, 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	07-01-2013 thru 06-30-2014	227,739 100.000%	151,207 66.395%	76,532 33.605%	
3	G-OPS	Direct Distribution Operating Expense Percent	07-01-2013 thru 06-30-2014	11,588,280 100.000%	8,048,051 69.450%	3,540,229 30.550%	
	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% 100.000%	288.741% 72.185%	111.259% 27.815%	
6	Input	Actual Therms Purchased Percent	07-01-2013 thru 06-30-2014	264,545,233 100.000%	182,284,509 68.905%	82,260,724 31.095%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas

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

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

RESULTS OF OPERATIONS
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AVISTA UTILITIES

8	Total Percentages Average (GD AA)		400.000%	0.000%	274.929%	125.071%
			100.000%	0.000%	68.732%	31.268%
	Input		Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor	01-01-2013 thru 12-31-2013				
	Direct O & M Accts 580 - 894		64,480,390	58,058,286	6,422,104	0
	Direct O & M Accts 901 - 935		33,796,280	26,569,475	7,226,805	0
	Adjustments		0	0	0	0
	Total		98,276,670	84,627,761	13,648,909	0
	Percentage		100.000%	86.112%	13.888%	0.000%
	Direct Labor Accts 580 - 894		63,088,156	51,352,909	11,735,247	0
	Direct Labor Accts 901 - 935		3,849,086	3,408,229	440,857	0
	Total		66,937,242	54,761,138	12,176,104	0
	Percentage		100.000%	81.810%	18.190%	0.000%
	Number of Customers at		594,738	366,305	228,433	0
	Percentage		100.000%	61.591%	38.409%	0.000%
	Net Direct Plant		2,443,285,624	2,078,050,262	365,235,362	0
	Percentage		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	07-01-2013 thru 06-30-2014	16,342,535	11,107,637	5,234,898	
			100.000%	67.968%	32.032%	
12	Net Gas Plant (before DFIT) - AMA Percent	06-01-2013 thru 06-30-2014	402,749,780	271,280,955	131,468,825	
			100.000%	67.357%	32.643%	
13	G-PLT Net Gas General Plant - AMA Percent	06-01-2013 thru 06-30-2014	46,105,024	34,011,659	12,093,365	
			100.000%	73.770%	26.230%	

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14	Net Allocated Schedule M's - AMA Percent	07-01-2013 thru 06-30-2014	-21,559,433	-14,456,715	-7,102,718
			100.000%	67.055%	32.945%
99	Input Not Allocated		0.000%	0.000%	0.000%

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For Twelve Months Ended June 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	156,151,025	0	156,151,025	107,138,717	0	107,138,717	49,012,308	0	49,012,308
99	4812XX	Commercial - Firm & Interruptible	79,193,261	0	79,193,261	55,522,162	0	55,522,162	23,671,099	0	23,671,099
99	4813XX	Industrial-Firm	3,492,293	0	3,492,293	1,885,066	0	1,885,066	1,607,227	0	1,607,227
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	328,319	0	328,319	290,429	0	290,429	37,890	0	37,890
99	499XXX	Unbilled Revenue	370,408	0	370,408	200,674	0	200,674	169,734	0	169,734
		TOTAL SALES TO ULTIMATE CUSTOMERS	239,535,306	0	239,535,306	165,037,048	0	165,037,048	74,498,258	0	74,498,258
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	105,476,689	0	105,476,689	71,903,338	0	71,903,338	33,573,351	0	33,573,351
4	488000	Miscellaneous Service Revenues	23,228	0	23,228	12,248	0	12,248	10,980	0	10,980
99	489300	Transportation For Others	4,559,666	0	4,559,666	4,084,044	0	4,084,044	475,622	0	475,622
99	493000	Rent from Gas Property	2,346	0	2,346	2,346	0	2,346	0	0	0
4	495XXX	Other Gas Revenues	5,677,081	356,097	6,033,178	3,865,118	257,049	4,122,167	1,811,963	99,048	1,911,011
99	496100	Provision for Rate Refund	(581,235)	0	(581,235)	0	0	0	(581,235)	0	(581,235)
		TOTAL OTHER OPERATING REVENUES	115,157,775	356,097	115,513,872	79,867,094	257,049	80,124,143	35,290,681	99,048	35,389,729
		TOTAL GAS REVENUES	354,693,081	356,097	355,049,178	244,904,142	257,049	245,161,191	109,788,939	99,048	109,887,987
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	234,214,515	0	234,214,515	160,146,131	0	160,146,131	74,068,384	0	74,068,384
99	808XXX	Net Natural Gas Storage Transactions	(2,288,357)	0	(2,288,357)	(737,541)	0	(737,541)	(1,550,816)	0	(1,550,816)
99	811000	Gas Used for Products Extraction	(1,154,447)	0	(1,154,447)	(788,834)	0	(788,834)	(365,613)	0	(365,613)
10	813000	Other Gas Expenses	0	1,124,268	1,124,268	0	780,399	780,399	0	343,869	343,869
99	813010	Gas Technology Institute (GTI) Expenses	109,977	0	109,977	77,992	0	77,992	31,985	0	31,985
		TOTAL PRODUCTION EXPENSES	230,881,688	1,124,268	232,005,956	158,697,748	780,399	159,478,147	72,183,940	343,869	72,527,809
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	19,078	19,078	0	13,406	13,406	0	5,672	5,672
1	824000	Other Expenses	0	598,979	598,979	0	420,903	420,903	0	178,076	178,076
1	837000	Other Equipment	0	555,156	555,156	0	390,108	390,108	0	165,048	165,048
		TOTAL UNDERGROUND STORAGE OPER E	0	1,173,213	1,173,213	0	824,417	824,417	0	348,796	348,796
G-DEPX		Depreciation Expense-Underground Storage	0	549,133	549,133	0	385,876	385,876	0	163,257	163,257
G-AMTX		Amortization Expense-Underground Storage	0	228	228	0	160	160	0	68	68
G-OTX		Taxes Other Than FIT	0	344,179	344,179	0	241,855	241,855	0	102,324	102,324
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT	0	893,540	893,540	0	627,891	627,891	0	265,649	265,649
		TOTAL UNDERGROUND STORAGE EXPENS	0	2,066,753	2,066,753	0	1,452,308	1,452,308	0	614,445	614,445

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AVISTA UTILITIES

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

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AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	328,145	1,380,136	1,708,281	209,230	958,504	1,167,734	118,915	421,632	540,547
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,504,323	1,014,906	3,519,229	1,870,444	704,852	2,575,296	633,879	310,054	943,933
3	875000	Measuring & Reg Sta Exp-General	146,323	0	146,323	89,433	0	89,433	56,890	0	56,890
3	876000	Measuring & Reg Sta Exp-Industrial	2,510	0	2,510	2,230	0	2,230	280	0	280
3	877000	Measuring & Reg Sta Exp-City Gate	200,973	214	201,187	79,080	149	79,229	121,893	65	121,958
3	878000	Meter & House Regulator Expenses	389,748	0	389,748	290,276	0	290,276	99,472	0	99,472
3	879000	Customer Installation Expenses	1,824,748	76,162	1,900,910	1,139,726	52,895	1,192,621	685,022	23,267	708,289
3	880000	Other Expenses	1,334,975	655,261	1,990,236	872,747	455,079	1,327,826	462,228	200,182	662,410
3	881000	Rents	0	31,125	31,125	0	21,616	21,616	0	9,509	9,509
MAINTENANCE											
3	885000	Supervision & Engineering	144,153	2,387	146,540	71,493	1,658	73,151	72,660	729	73,389
3	887000	Mains	2,008,871	0	2,008,871	1,592,342	0	1,592,342	416,529	0	416,529
3	889000	Measuring & Reg Sta Exp-General	170,780	0	170,780	112,584	0	112,584	58,196	0	58,196
3	890000	Measuring & Reg Sta Exp-Industrial	225,439	0	225,439	150,414	0	150,414	75,025	0	75,025
3	891000	Measuring & Reg Sta Exp-City Gate	65,222	0	65,222	30,341	0	30,341	34,881	0	34,881
3	892000	Services	1,438,802	17,416	1,456,218	964,606	12,095	976,701	474,196	5,321	479,517
3	893000	Meters & House Regulators	803,226	829,173	1,632,399	573,063	575,861	1,148,924	230,163	253,312	483,475
3	894000	Other Equipment	42	202,530	202,572	42	140,657	140,699	0	61,873	61,873
TOTAL DISTRIBUTION OPERATING EXP			11,588,280	4,209,310	15,797,590	8,048,051	2,923,366	10,971,417	3,540,229	1,285,944	4,826,173
G-DEPX		Depreciation Expense-Distribution	12,294,614	62,498	12,357,112	8,202,387	43,064	8,245,451	4,092,227	19,434	4,111,661
G-OTX		Taxes Other Than FIT	17,417,940	0	17,417,940	14,615,401	0	14,615,401	2,802,539	0	2,802,539
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			29,712,554	62,498	29,775,052	22,817,788	43,064	22,860,852	6,894,766	19,434	6,914,200
TOTAL DISTRIBUTION EXPENSES			41,300,834	4,271,808	45,572,642	30,865,839	2,966,430	33,832,269	10,434,995	1,305,378	11,740,373
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	216,242	216,242	0	143,574	143,574	0	72,668	72,668
2	902000	Meter Reading Expenses	1,870,773	59,342	1,930,115	1,662,066	39,400	1,701,466	208,707	19,942	228,649
G-903	903XXX	Customer Records & Collection Expenses	1,068,151	4,229,669	5,297,820	741,136	2,808,289	3,549,425	327,015	1,421,380	1,748,395
2	904000	Uncollectible Accounts	347	1,633,712	1,634,059	0	1,084,703	1,084,703	347	549,009	549,356
2	905000	Misc Customer Accounts	0	141,700	141,700	0	94,082	94,082	0	47,618	47,618
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,939,271	6,280,665	9,219,936	2,403,202	4,170,048	6,573,250	536,069	2,110,617	2,646,686
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,779,949	170,273	5,950,222	5,711,478	113,053	5,824,531	68,471	57,220	125,691
2	909000	Advertising	1,121	635,353	636,474	1,450	421,843	423,293	(329)	213,510	213,181

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	910000	Misc Customer Service & Info Exp	0	119,882	119,882	0	79,596	79,596	0	40,286	40,286
		TOTAL CUSTOMER SERVICE & INFO EXP	5,781,070	925,508	6,706,578	5,712,928	614,492	6,327,420	68,142	311,016	379,158

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	118,181	5,883,665	6,001,846	77,069	4,247,124	4,324,193	41,112	1,636,541	1,677,653
4	921000	Office Supplies & Expenses	28	1,117,171	1,117,199	28	806,430	806,458	0	310,741	310,741
4	922000	Admin. Expenses Transferred - Credit	0	(17,607)	(17,607)	0	(12,710)	(12,710)	0	(4,897)	(4,897)
4	923000	Outside Services Employed	0	2,921,098	2,921,098	0	2,108,595	2,108,595	0	812,503	812,503
4	924000	Property Insurance Premium	0	330,256	330,256	0	238,395	238,395	0	91,861	91,861
4	925XXX	Injuries and Damages	140	1,056,912	1,057,052	98	762,932	763,030	42	293,980	294,022
4	926XXX	Employee Pensions and Benefits	63	322,682	322,745	63	232,928	232,991	0	89,754	89,754
4	928000	Regulatory Commission Expenses	785,153	240,396	1,025,549	550,511	173,530	724,041	234,642	66,866	301,508
4	930000	Miscellaneous General Expenses	47,075	862,308	909,383	32,724	622,457	655,181	14,351	239,851	254,202
4	931000	Rents	9,099	205,414	214,513	8,870	148,278	157,148	229	57,136	57,365
4	935000	Maintenance of General Plant	472,407	2,048,699	2,521,106	378,164	1,478,853	1,857,017	94,243	569,846	664,089
TOTAL ADMIN & GEN OPERATING EXP			1,432,146	14,970,994	16,403,140	1,047,527	10,806,812	11,854,339	384,619	4,164,182	4,548,801
G-DEPX		Depreciation Expense-General Plant	359,355	3,076,937	3,436,292	255,224	2,221,087	2,476,311	104,131	855,850	959,981
G-AMTX		Amortization Expense - General Plant - 303000	28,080	69,951	98,031	24,022	50,494	74,516	4,058	19,457	23,515
G-AMTX		Amortization Expense - Misc IT Intangible Plant	2,292	2,295,533	2,297,825	0	1,657,031	1,657,031	2,292	638,502	640,794
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	(668)	0	(668)	(668)	0	(668)	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			389,059	5,448,141	5,837,200	278,578	3,932,741	4,211,319	110,481	1,515,400	1,625,881
TOTAL ADMIN & GENERAL EXPENSES			1,821,205	20,419,135	22,240,340	1,326,105	14,739,553	16,065,658	495,100	5,679,582	6,174,682
TOTAL EXPENSES BEFORE FIT			282,724,068	35,088,137	317,812,205	199,005,822	24,723,230	223,729,052	83,718,246	10,364,907	94,083,153
NET OPERATING INCOME (LOSS) BEFORE FIT					37,236,973			21,432,139			15,804,834
G-FIT		FEDERAL INCOME TAX			7,944,189			3,955,414			3,988,775
G-FIT		DEFERRED FEDERAL INCOME TAX			3,410,441			2,420,147			990,294

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended June 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(36,876)			(22,542)			(14,334)
		GAS NET OPERATING INCOME (LOSS)			25,919,219			15,079,120			10,840,099

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended June 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand		100.000%		70.270%		29.730%		
G-ALL	2	Number of Customers - AMA		100.000%		66.395%		33.605%		
G-ALL	3	Direct Distribution Operating Expense		100.000%		69.450%		30.550%		
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		72.185%		27.815%		
G-ALL	10	Actual Annual Throughput		100.000%		69.414%		30.586%		
G-ALL	99	Not Allocated		0.000%		0.000%		0.000%		

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended June 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	184,175,655	0	184,175,655	125,577,724	0	125,577,724	58,597,931	0	58,597,931
1	804001	Pipeline Demand Costs	25,682,334	0	25,682,334	18,021,357	0	18,021,357	7,660,977	0	7,660,977
1	804002	Transport Variable Charges	958,908	0	958,908	673,060	0	673,060	285,848	0	285,848
6	804010	Gas Costs - Fixed Hedge	(175,088)	0	(175,088)	(117,337)	0	(117,337)	(57,751)	0	(57,751)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	264,932	0	264,932	178,821	0	178,821	86,111	0	86,111
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	(839,675)	0	(839,675)	(573,539)	0	(573,539)	(266,136)	0	(266,136)
6	804700	Gas Costs - Offsystem Bookout	836,413	0	836,413	564,183	0	564,183	272,230	0	272,230
6	804711	Gas Costs - Offsystem Bookout Offset	(836,413)	0	(836,413)	(564,183)	0	(564,183)	(272,230)	0	(272,230)
6	804730	Gas Costs - Intracompany LDC Gas	19,991,388	0	19,991,388	13,549,153	0	13,549,153	6,442,235	0	6,442,235
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(246,827)	0	(246,827)	(125,522)	0	(125,522)	(121,305)	0	(121,305)
99	805111	Amortize ID Holdback	(1,088,596)	0	(1,088,596)	0	0	0	(1,088,596)	0	(1,088,596)
99	805120	Gas Expense - Rate Deferrals	5,491,484	0	5,491,484	2,962,414	0	2,962,414	2,529,070	0	2,529,070
		TOTAL PURCHASED GAS COSTS	234,214,515	0	234,214,515	160,146,131	0	160,146,131	74,068,384	0	74,068,384

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	6	Actual Therms Purchased	100.000%	68.905%	31.095%
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 June 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	1,068,151	4,229,669	5,297,820	741,136	2,808,289	3,549,425	327,015	1,421,380	1,748,395
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			1,068,151	4,229,669	5,297,820	741,136	2,808,289	3,549,425	327,015	1,421,380	1,748,395

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%	67.357%	32.643%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended June 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	227,675	170,273	397,948	159,204	113,053	272,257	68,471	57,220	125,691
99	908600	Public Purpose Tariff Rider Expense Offset	5,383,099	0	5,383,099	5,383,099	0	5,383,099	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	1,687	0	1,687	1,687	0	1,687	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			5,779,949	170,273	5,950,222	5,711,478	113,053	5,824,531	68,471	57,220	125,691

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 June 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.21%	54.21%
2	Cost of Debt		5.318%	5.384%
	Total Cost of Debt		2.883%	2.919%
	Total Weighted Cost		2.883%	2.919%
G-APL	Net Rate Base	344,455,483	231,124,205	113,331,278
	Interest Deduction for FIT Calculation	9,971,451	6,663,311	3,308,140
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 June 30, 2014				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	355,049,178	245,161,191	109,887,987
G-OPS	Operating & Maintenance Expense	281,306,413	196,028,990	85,277,423
G-OPS	Book Deprec/Amort and Reg Amortizations	18,743,673	12,842,806	5,900,867
G-OTX	Taxes Other than FIT	17,762,119	14,857,256	2,904,863
	Net Operating Income Before FIT	37,236,973	21,432,139	15,804,834
G-INT	Less: Interest Expense	9,971,451	6,663,311	3,308,140
G-SCM	Schedule M Adjustments	(4,567,838)	(3,467,644)	(1,100,194)
	Taxable Net Operating Income	22,697,684	11,301,184	11,396,500
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	7,944,189	3,955,414	3,988,775
G-DTE	Deferred FIT	3,410,441	2,420,147	990,294
99	411400 Amortized Investment Tax Credit	(36,876)	(22,542)	(14,334)
	Total FIT/Deferred FIT & ITC	11,317,754	6,353,019	4,964,735
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
For Twelve Months Ended June 30, 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	12,684,340	6,059,999	18,744,339	8,481,632	4,361,840	12,843,472	4,202,708	1,698,159	5,900,867
12	997001	Contributions In Aid of Construction	0	169,788	169,788	0	114,364	114,364	0	55,424	55,424
2	997002	Injuries and Damages	0	(211,000)	(211,000)	0	(140,093)	(140,093)	0	(70,907)	(70,907)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	500,906	500,906	0	361,579	361,579	0	139,327	139,327
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	4,156,061	0	4,156,061	2,836,892	0	2,836,892	1,319,169	0	1,319,169
4	997015	Airplane Lease Payments	0	112,586	112,586	0	81,270	81,270	0	31,316	31,316
12	997016	Redemption Expense Amortization	0	367,420	367,420	0	247,483	247,483	0	119,937	119,937
4	997020	FAS87 Current Pension Accrual	0	(1,621,011)	(1,621,011)	0	(1,170,127)	(1,170,127)	0	(450,884)	(450,884)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(834)	0	(834)	(834)	0	(834)	0	0	0
12	997032	Interest Rate Swaps	0	166,837	166,837	0	112,376	112,376	0	54,461	54,461
4	997033	DSM Tariff Rider	(430,893)	0	(430,893)	(330,305)	0	(330,305)	(100,588)	0	(100,588)
12	997048	AFUDC	0	(277,575)	(277,575)	0	(186,966)	(186,966)	0	(90,609)	(90,609)
11	997049	Tax Depreciation	0	(27,771,960)	(27,771,960)	0	(18,876,046)	(18,876,046)	0	(8,895,914)	(8,895,914)
1	997055	Deferred Gas Exchange	0	(875,001)	(875,001)	0	(614,863)	(614,863)	0	(260,138)	(260,138)
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	1,687	0	1,687	1,687	0	1,687	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,497,188	1,497,188	0	1,017,609	1,017,609	0	479,579	479,579
4	997081	Deferred Compensation	0	138,425	138,425	0	99,922	99,922	0	38,503	38,503
4	997082	Meal Disallowances	0	105,122	105,122	0	75,882	75,882	0	29,240	29,240
4	997083	Paid Time Off	0	115,836	115,836	0	83,616	83,616	0	32,220	32,220
2	997084	Customer Uncollectibles	0	(36,994)	(36,994)	0	(24,562)	(24,562)	0	(12,432)	(12,432)
99	997098	Provision for Rate Refund	581,235	0	581,235	0	0	0	581,235	0	581,235
		TOTAL SCHEDULE M ADJUSTMENTS	16,991,596	(21,559,434)	(4,567,838)	10,989,072	(14,456,716)	(3,467,644)	6,002,524	(7,102,718)	(1,100,194)

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%	68.905%	31.095%
G-ALL	11	Book Depreciation	100.000%	67.968%	32.032%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.357%	32.643%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended June 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	4,920,172	3,299,221	1,620,951
99	410100	Deferred Federal Income Tax Exp	(1,506,948)	(877,013)	(629,935)
		SUBTOTAL	3,413,224	2,422,208	991,016
14	411100	Deferred Federal Income Tax Expense - Allocated	(2,193)	(1,471)	(722)
99	411100	Deferred Federal Income Tax Exp	(590)	(590)	0
		SUBTOTAL	(2,783)	(2,061)	(722)
		Total Deferred Federal Income Tax Expense	3,410,441	2,420,147	990,294

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.055%	32.945%
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 June 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	344,179	344,179	0	241,855	241,855	0	102,324	102,324
		TOTAL UNDERGROUND STORAGE TAX	0	344,179	344,179	0	241,855	241,855	0	102,324	102,324
		DISTRIBUTION									
99	408110	State Excise Tax	6,303,458	0	6,303,458	6,303,458	0	6,303,458	0	0	0
99	408120	Municipal Occupation & License Tax	7,452,026	0	7,452,026	6,118,345	0	6,118,345	1,333,681	0	1,333,681
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	3,483,751	0	3,483,751	2,193,598	0	2,193,598	1,290,153	0	1,290,153
99	409100	State Income Tax	178,705	0	178,705	0	0	0	178,705	0	178,705
		TOTAL DISTRIBUTION TAX	17,417,940	0	17,417,940	14,615,401	0	14,615,401	2,802,539	0	2,802,539
		TOTAL TAXES OTHER THAN FIT	17,417,940	344,179	17,762,119	14,615,401	241,855	14,857,256	2,802,539	102,324	2,904,863

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 June 30, 2014
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,157,499	1,059,532	2,217,031	976,462	764,823	1,741,285	181,037	294,709	475,746
4	3031XX	Misc Intangible IT Plant (3031XX)	11,459	12,840,217	12,851,676	0	9,268,711	9,268,711	11,459	3,571,506	3,582,965
TOTAL INTANGIBLE PLANT			1,168,958	13,899,749	15,068,707	976,462	10,033,534	11,009,996	192,496	3,866,215	4,058,711
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	1,491,568	1,491,568	0	1,048,125	1,048,125	0	443,443	443,443
1	352XXX	Wells	0	18,431,701	18,431,701	0	12,951,956	12,951,956	0	5,479,745	5,479,745
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	11,618,706	11,618,706	0	8,164,465	8,164,465	0	3,454,241	3,454,241
1	355000	Measuring & Regulating Equipment	0	287,463	287,463	0	202,000	202,000	0	85,463	85,463
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,607,317	1,607,317	0	1,129,462	1,129,462	0	477,855	477,855
TOTAL UNDERGROUND STORAGE PLANT			0	35,351,750	35,351,750	0	24,841,675	24,841,675	0	10,510,075	10,510,075
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,891	0	88,891	64,221	0	64,221	24,670	0	24,670
6	374400	Land & Land Rights	121,520	0	121,520	58,385	0	58,385	63,135	0	63,135
6	375000	Structures & Improvements	845,903	21,450	867,353	577,917	14,780	592,697	267,986	6,670	274,656
6	376000	Mains	248,031,826	2,512,520	250,544,346	162,868,908	1,731,252	164,600,160	85,162,918	781,268	85,944,186
6	378000	Measuring & Reg Station Equip-General	5,313,049	57,440	5,370,489	3,230,749	39,579	3,270,328	2,082,300	17,861	2,100,161
6	379000	Measuring & Reg Station Equip-City Gate	6,035,289	0	6,035,289	1,865,347	0	1,865,347	4,169,942	0	4,169,942
6	380000	Services	160,996,445	0	160,996,445	109,736,466	0	109,736,466	51,259,979	0	51,259,979
6	381000	Meters	65,952,164	0	65,952,164	44,066,493	0	44,066,493	21,885,671	0	21,885,671
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	3,049,584	0	3,049,584	2,416,598	0	2,416,598	632,986	0	632,986
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			490,434,671	2,591,410	493,026,081	324,885,084	1,785,611	326,670,695	165,549,587	805,799	166,355,386
GENERAL PLANT											
4	389XXX	Land & Land Rights	671,090	847,226	1,518,316	577,703	611,570	1,189,273	93,387	235,656	329,043
4	390XXX	Structures & Improvements	4,870,680	16,704,491	21,575,171	3,674,784	12,058,137	15,732,921	1,195,896	4,646,354	5,842,250
4	391XXX	Office Furniture & Equipment	2,979	9,990,965	9,993,944	0	7,211,978	7,211,978	2,979	2,778,987	2,781,966
4	392XXX	Transportation Equipment	7,825,583	1,858,695	9,684,278	5,966,149	1,341,699	7,307,848	1,859,434	516,996	2,376,430
4	393000	Stores Equipment	152,536	459,105	611,641	114,472	331,405	445,877	38,064	127,700	165,764
4	394000	Tools, Shop & Garage Equipment	2,531,389	3,291,597	5,822,986	2,095,699	2,376,039	4,471,738	435,690	915,558	1,351,248

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended June 30, 2014
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	69,273	257,454	326,727	52,246	185,843	238,089	17,027	71,611	88,638
4	396XXX	Power Operated Equipment	3,909,597	1,087,022	4,996,619	2,868,587	784,667	3,653,254	1,041,010	302,355	1,343,365
4	397XXX	Communications Equipment	2,082,252	6,897,746	8,979,998	729,118	4,979,138	5,708,256	1,353,134	1,918,608	3,271,742
4	398000	Miscellaneous Equipment	941	98,443	99,384	936	71,061	71,997	5	27,382	27,387
		TOTAL GENERAL PLANT	22,116,320	41,492,744	63,609,064	16,079,694	29,951,537	46,031,231	6,036,626	11,541,207	17,577,833
		TOTAL PLANT IN SERVICE	513,719,949	93,335,653	607,055,602	341,941,240	66,612,357	408,553,597	171,778,709	26,723,296	198,502,005
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,925,419)	(12,925,419)	0	(9,082,692)	(9,082,692)	0	(3,842,727)	(3,842,727)
G-ADEP		Distribution Plant	(166,210,083)	(1,506,091)	(167,716,174)	(110,699,943)	(1,037,772)	(111,737,715)	(55,510,140)	(468,319)	(55,978,459)
G-ADEP		General Plant	(5,751,030)	(11,711,163)	(17,462,193)	(3,535,347)	(8,453,704)	(11,989,051)	(2,215,683)	(3,257,459)	(5,473,142)
		TOTAL ACCUMULATED DEPRECIATION	(171,961,113)	(26,142,673)	(198,103,786)	(114,235,290)	(18,574,168)	(132,809,458)	(57,725,823)	(7,568,505)	(65,294,328)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(139,212)	(66,185)	(205,397)	(92,183)	(47,776)	(139,959)	(47,029)	(18,409)	(65,438)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(5,713,536)	(5,713,536)	0	(4,124,315)	(4,124,315)	0	(1,589,221)	(1,589,221)
G-AAAMT		Underground Storage	0	(239,632)	(239,632)	0	(168,389)	(168,389)	0	(71,243)	(71,243)
G-AAAMT		General Plant - 390200, 396200	(4,612)	(37,235)	(41,847)	(3,643)	(26,878)	(30,521)	(969)	(10,357)	(11,326)
		TOTAL ACCUMULATED AMORTIZATION	(143,824)	(6,056,588)	(6,200,412)	(95,826)	(4,367,358)	(4,463,184)	(47,998)	(1,689,230)	(1,737,228)
		TOTAL ACCUMULATED DEPR/AMORT	(172,104,937)	(32,199,261)	(204,304,198)	(114,331,116)	(22,941,526)	(137,272,642)	(57,773,821)	(9,257,735)	(67,031,556)
		NET GAS UTILITY PLANT before DFIT	341,615,012	61,136,392	402,751,404	227,610,124	43,670,831	271,280,955	114,004,888	17,465,561	131,470,449
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(65,991,400)	(65,991,400)	0	(44,449,827)	(44,449,827)	0	(21,541,573)	(21,541,573)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(8,865,380)	(8,865,380)	0	(6,379,236)	(6,379,236)	0	(2,486,144)	(2,486,144)
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	(1,136,231)	(1,136,231)	0	(765,331)	(765,331)	0	(370,900)	(370,900)
		TOTAL ACCUMULATED DFIT	0	(76,101,317)	(76,101,317)	0	(51,672,575)	(51,672,575)	0	(24,428,742)	(24,428,742)
		NET GAS UTILITY PLANT	341,615,012	(14,964,925)	326,650,087	227,610,124	(8,001,744)	219,608,380	114,004,888	(6,963,181)	107,041,707

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%	68.905%	31.095%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.357%	32.643%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended June 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis:	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	341,615,012	(14,964,925)	326,650,087	227,610,124	(8,001,744)	219,608,380	114,004,888	(6,963,181)	107,041,707
	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	11,201,681	11,201,681	0	7,871,421	7,871,421	0	3,330,260	3,330,260
4	252000 Customer Advances	(77,864)	152	(77,712)	(11,804)	110	(11,694)	(66,060)	42	(66,018)
99	235199 Customer Deposits	(371,121)	0	(371,121)	(371,121)	0	(371,121)	0	0	0
C-WKC	Working Capital	0	1,321,484	1,321,484	0	0	0	0	1,321,484	1,321,484
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(448,985)	18,254,381	17,805,396	(382,925)	11,898,750	11,515,825	(66,060)	6,355,631	6,289,571
	NET RATE BASE	341,166,027	3,289,456	344,455,483	227,227,199	3,897,006	231,124,205	113,938,828	(607,550)	113,331,278

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 June 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	System Contract Demand	70.270%	29.730%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6	Actual Therms Purchased	68.905%	31.095%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
For Twelve Months Ended June 30, 2014
Average of Monthly Averages Basis

Report ID:
G-AMTX-12A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	123,102	123,102												
Total Production/Transmission		1,041,502	1,041,502												
Distribution															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	2,844	2,844												
Total Distribution		26,997	26,997												
General Plant - 303000															
7,4	CD-AA	342,409	244,103	67,873	30,433		67,873	67,873		48,994	48,994		18,879	18,879	
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	24,022		24,022			24,022	24,022	24,022		24,022				
	GD-OR	7,868			7,868										
Total General Plant - 303000		388,086	251,754	98,031	38,301		28,080	69,951	98,031	24,022	50,494	74,516	4,058	19,457	23,515
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	10,025,363	7,147,082	1,987,227	891,054		1,987,227	1,987,227		1,434,480	1,434,480		552,747	552,747	
9,4	CD-AN	10,181	8,006	2,175			2,175	2,175		1,570	1,570		605	605	
9,4	CD-ID	10,730	8,438	2,292			2,292	2,292				2,292		2,292	
	ED-AN	191,697	191,697												
	ED-ID	4,747	4,747												
	ED-WA	596,465	596,465												
8,4	GD-AA	442,809		304,351	138,458		304,351	304,351		219,696	219,696		84,655	84,655	
4	GD-AN	1,780		1,780			1,780	1,780		1,285	1,285		495	495	
	GD-OR	250			250										
Total Miscellaneous IT Intangible Plant - 3031XX		11,284,022	7,956,435	2,297,825	1,029,762		2,292	2,295,533	2,297,825		1,657,031	1,657,031	2,292	638,502	640,794
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	9,454	9,454												
	GD-OR	3,139			3,139										
Total General Plant- 390200, 396200		41,449	30,025	5,720	5,704		5,720	5,720		4,129	4,129		1,591	1,591	
Total Amortization Expense		12,782,284	9,306,713	2,401,804	1,073,767		30,372	2,371,432	2,401,804	24,022	1,711,814	1,735,836	6,350	659,618	665,968

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended June 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	(284,614,447)	(284,614,447)										
	Hydro (ED-AN)	(123,175,386)	(123,175,386)										
	Other (ED-AN)	(84,827,707)	(84,827,707)										
Total Electric Production	(492,617,540)	(492,617,540)											
Electric Transmission													
	ED-AN	(190,014,154)	(190,014,154)										
Total Electric Transmission	(190,014,154)	(190,014,154)											
Electric Distribution													
	ED-AN	213	213										
	ED-ID	(152,728,975)	(152,728,975)										
	ED-WA	(244,015,751)	(244,015,751)										
Total Electric Distribution	(396,744,513)	(396,744,513)											
Gas Underground Storage													
1	GD-AN	(12,925,419)	(12,925,419)		(12,925,419)	(12,925,419)		(9,082,692)	(9,082,692)		(3,842,727)	(3,842,727)	
	GD-OR	(515,200)		(515,200)									
Total Gas Underground Storage	(13,440,619)		(12,925,419)	(515,200)	(12,925,419)	(12,925,419)		(9,082,692)	(9,082,692)		(3,842,727)	(3,842,727)	
Gas Distribution													
6	GD-AN	(1,506,091)	(1,506,091)		(1,506,091)	(1,506,091)		(1,037,772)	(1,037,772)		(468,319)	(468,319)	
	GD-ID	(55,510,140)	(55,510,140)		(55,510,140)	(55,510,140)				(55,510,140)		(55,510,140)	
	GD-WA	(110,699,943)	(110,699,943)		(110,699,943)	(110,699,943)	(110,699,943)		(110,699,943)				
	GD-OR	(89,486,206)		(89,486,206)									
Total Gas Distribution	(257,202,380)		(167,716,174)	(89,486,206)	(166,210,083)	(1,506,091)	(167,716,174)	(110,699,943)	(1,037,772)	(111,737,715)	(55,510,140)	(468,319)	(55,978,459)
General Plant													
	ED-AN	(36,532,050)	(36,532,050)										
	ED-ID	(6,057,938)	(6,057,938)										
	ED-WA	(12,670,037)	(12,670,037)										
7,4	CD-AA	(34,151,484)	(24,346,593)	(6,769,507)	(3,035,384)	(6,769,507)	(6,769,507)		(4,886,569)	(4,886,569)		(1,882,938)	(1,882,938)
9,4	CD-AN	(11,012,833)	(8,660,602)	(2,352,231)		(2,352,231)	(2,352,231)		(1,697,958)	(1,697,958)		(654,273)	(654,273)
9	CD-ID	(4,754,572)	(3,739,043)	(1,015,529)		(1,015,529)	(1,015,529)				(1,015,529)		(1,015,529)
9	CD-WA	(2,373,179)	(1,866,292)	(506,887)		(506,887)	(506,887)	(506,887)		(506,887)			(506,887)
8,4	GD-AA	(1,476,201)		(1,014,622)	(461,579)	(1,014,622)	(1,014,622)		(732,405)	(732,405)		(282,217)	(282,217)
4	GD-AN	(1,574,803)		(1,574,803)		(1,574,803)	(1,574,803)		(1,136,772)	(1,136,772)		(438,031)	(438,031)
	GD-ID	(1,200,154)		(1,200,154)		(1,200,154)	(1,200,154)				(1,200,154)		(1,200,154)
	GD-WA	(3,028,460)		(3,028,460)		(3,028,460)	(3,028,460)	(3,028,460)		(3,028,460)			(3,028,460)
	GD-OR	(3,868,951)		(3,868,951)									
Total General Plant	(118,700,662)	(93,872,555)	(17,462,193)	(7,365,914)	(5,751,030)	(11,711,163)	(17,462,193)	(3,535,347)	(8,453,704)	(11,989,051)	(2,215,683)	(3,257,459)	(5,473,142)
Total Accumulated Depreciation	(1,468,719,868)	(1,173,248,762)	(198,103,786)	(97,367,320)	(171,961,113)	(26,142,673)	(198,103,786)	(114,235,290)	(18,574,168)	(132,809,458)	(57,725,823)	(7,568,505)	(65,294,328)

Allocation Ratios:

Service - Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended June 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	System Contract Demand	70.270%	29.730%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	6	Actual Therms Purchased	68.905%	31.095%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-12A
For Twelve Months Ended June 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(7,386,153)	(7,386,153)											
Misc Intangible Plt (303000)	ED-AN	(710,298)	(710,298)											
Total Production/Transmission		(8,096,451)	(8,096,451)											
Distribution														
Franchises (302000)	ED-WA	(96,930)	(96,930)											
Misc Intangible Plt (303000)	ED-WA	(25,187)	(25,187)											
Total Distribution		(122,117)	(122,117)											
General Plant - 303000														
7,4	CD-AA	(271,557)	(193,593)	(53,828)	(24,136)		(53,828)	(53,828)		(38,856)	(38,856)		(14,972)	(14,972)
9,4	CD-AN	(57,853)	(45,496)	(12,357)			(12,357)	(12,357)		(8,920)	(8,920)		(3,437)	(3,437)
	GD-ID	(47,029)		(47,029)		(47,029)	(47,029)	(47,029)				(47,029)		(47,029)
	GD-WA	(92,183)		(92,183)		(92,183)	(92,183)	(92,183)	(92,183)					
	GD-OR	(56,482)			(56,482)									
Total General Plant - 303000		(525,104)	(239,089)	(205,397)	(80,618)	(139,212)	(66,185)	(205,397)	(92,183)	(47,776)	(139,959)	(47,029)	(18,409)	(65,438)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(24,515,124)	(17,476,832)	(4,859,388)	(2,178,904)		(4,859,388)	(4,859,388)		(3,507,749)	(3,507,749)		(1,351,639)	(1,351,639)
9,4	CD-AN	(6,339)	(4,985)	(1,354)			(1,354)	(1,354)		(977)	(977)		(377)	(377)
9	CD-ID	(7,599)	(5,976)	(1,623)		(1,623)	(1,623)	(1,623)				(1,623)		(1,623)
	ED-AN	(513,840)	(513,840)											
	ED-ID	(8,492)	(8,492)											
	ED-WA	(941,340)	(941,340)											
8,4	GD-AA	(1,226,833)		(843,227)	(383,606)		(843,227)	(843,227)		(608,683)	(608,683)		(234,544)	(234,544)
4	GD-AN	(9,567)		(9,567)			(9,567)	(9,567)		(6,906)	(6,906)		(2,661)	(2,661)
	GD-OR	(984)			(984)									
Total Miscellaneous IT Intangible Plant - 3031		(27,230,118)	(18,951,465)	(5,715,159)	(2,563,494)	(5,713,536)	(5,715,159)	(5,715,159)	(4,124,315)	(4,124,315)	(4,124,315)	(1,589,221)	(1,590,844)	(1,590,844)
Gas Underground Storage														
1	GD-AN	(239,632)		(239,632)			(239,632)	(239,632)		(168,389)	(168,389)		(71,243)	(71,243)
Total Gas Underground Storage		(239,632)		(239,632)			(239,632)	(239,632)		(168,389)	(168,389)		(71,243)	(71,243)
General Plant - 390200, 396200														
7,4	CD-AA	(187,849)	(133,918)	(37,235)	(16,696)		(37,235)	(37,235)		(26,878)	(26,878)		(10,357)	(10,357)
9	CD-ID	(4,537)	(3,568)	(969)		(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	(54,119)	(54,119)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)	(1,863)	(1,863)	(1,863)					
	GD-OR	(49,104)			(49,104)									
Total General Plant - 390200, 396200		(416,482)	(308,835)	(41,847)	(65,800)	(4,612)	(37,235)	(41,847)	(3,643)	(26,878)	(30,521)	(969)	(10,357)	(11,326)
Total Accumulated Amortization		(36,629,904)	(27,717,957)	(6,202,035)	(2,709,912)	(143,824)	(6,056,588)	(6,202,035)	(95,826)	(4,367,358)	(4,463,184)	(47,998)	(1,689,230)	(1,738,851)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-12A
For Twelve Months Ended June 30, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended June 30, 2014 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,667	13,614	362,279	22,774	398,667	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	694,568	0	0	0	0	0	0	0	0	694,568	0	694,568
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,953,046	0	0	2,818,126	2,818,126	0	0	783,573	783,573	0	351,347	351,347
9		CD-WA / ID / AN	1,205,951	370,172	343,838	234,362	948,372	100,539	93,387	63,653	257,579	0	0	0
		TOTAL ACCOUNT	6,729,396	383,786	706,117	3,075,262	4,165,165	577,703	93,387	847,226	1,518,316	694,568	351,347	1,045,915
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,742,159	928,685	2,121,624	3,691,850	6,742,159	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,177,767	0	0	0	0	2,177,767	0	0	2,177,767	0	0	0
99		GD-OR / AS	3,574,380	0	0	0	0	0	0	0	0	3,574,380	0	3,574,380
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	74,250,998	0	0	52,933,536	52,933,536	0	0	14,718,033	14,718,033	0	6,599,429	6,599,429
9		CD-WA / ID / AN	21,908,193	5,511,816	4,403,129	7,313,877	17,228,822	1,497,016	1,195,896	1,986,459	4,679,371	0	0	0
		TOTAL ACCOUNT	108,653,497	6,440,501	6,524,753	63,939,263	76,904,517	3,674,783	1,195,896	16,704,492	21,575,171	3,574,380	6,599,429	10,173,809
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,427,149	2,662,597	14,649	5,749,903	8,427,149	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	471,431	0	0	0	0	0	0	324,024	324,024	0	147,407	147,407
7		CD-AA	48,635,686	0	0	34,672,380	34,672,380	0	0	9,640,566	9,640,566	0	4,322,740	4,322,740
9		CD-WA / ID / AN	106,299	0	10,969	72,626	83,595	0	2,979	19,725	22,704	0	0	0
		TOTAL ACCOUNT	57,647,215	2,662,597	25,618	40,494,909	43,183,124	0	2,979	9,990,965	9,993,944	0	4,470,147	4,470,147
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	22,295,776	10,839,409	3,695,557	7,760,810	22,295,776	0	0	0	0	0	0	0
99		GD-WA / ID / AN	8,481,140	0	0	0	0	5,552,343	1,645,358	1,283,439	8,481,140	0	0	0
99		GD-OR / AS	2,867,151	0	0	0	0	0	0	0	0	2,867,151	0	2,867,151
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,796	0	0	377,692	377,692	0	0	105,016	105,016	0	47,088	47,088
9		CD-WA / ID / AN	5,141,260	1,523,579	788,199	1,731,360	4,043,138	413,806	214,076	470,240	1,098,122	0	0	0
		TOTAL ACCOUNT	39,315,123	12,362,988	4,483,756	9,869,862	26,716,606	5,966,149	1,859,434	1,858,695	9,684,278	2,867,151	47,088	2,914,239

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended June 30, 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	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,469,079	111,195	140,148	1,690,365	1,941,708	30,201	38,064	459,106	527,371	0	0	0	0
		TOTAL ACCOUNT	3,005,906	121,934	154,893	2,060,210	2,337,037	114,472	38,064	459,106	611,642	57,227	0	57,227	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	3,133,825	1,065,500	333,476	1,734,849	3,133,825	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,912,305	0	0	0	0	2,084,166	428,953	399,186	2,912,305	0	0	0	
99		GD-OR / AS	891,464	0	0	0	0	0	0	0	0	891,464	0	891,464	
8		GD-AA	1,529,743	0	0	0	0	0	0	1,051,423	1,051,423	0	478,320	478,320	
7		CD-AA	8,993,924	0	0	6,411,768	6,411,768	0	0	1,782,776	1,782,776	0	799,380	799,380	
9		CD-WA / ID / AN	358,087	42,464	24,808	214,331	281,603	11,533	6,738	58,213	76,484	0	0	0	
		TOTAL ACCOUNT	17,819,348	1,107,964	358,284	8,360,948	9,827,196	2,095,699	435,691	3,291,598	5,822,988	891,464	1,277,700	2,169,164	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	811,514	155,009	69,231	587,274	811,514	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	155,193	0	0	0	0	50,504	16,471	88,218	155,193	0	0	0	
99		GD-OR / AS	143,774	0	0	0	0	0	0	0	0	143,774	0	143,774	
8		GD-AA	105,668	0	0	0	0	0	0	72,628	72,628	0	33,040	33,040	
7		CD-AA	355,663	0	0	253,552	253,552	0	0	70,500	70,500	0	31,611	31,611	
9		CD-WA / ID / AN	132,996	6,415	2,048	96,127	104,590	1,742	556	26,108	28,406	0	0	0	
		TOTAL ACCOUNT	1,704,808	161,424	71,279	936,953	1,169,656	52,246	17,027	257,454	326,727	143,774	64,651	208,425	

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended June 30, 2014 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			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	38,872,377	18,043,545	10,652,965	10,175,867	38,872,377	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,559,601	0	0	0	0	2,798,778	930,329	830,494	4,559,601	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	561,756	0	0	400,476	400,476	0	0	111,351	111,351	0	49,929	49,929
9		CD-WA / ID / AN	1,524,725	257,028	407,513	534,518	1,199,059	69,809	110,681	145,176	325,666	0	0	0
		TOTAL ACCOUNT	45,562,293	18,300,573	11,060,478	11,110,861	40,471,912	2,868,587	1,041,010	1,087,021	4,996,618	43,834	49,929	93,763
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	52,587,735	9,716,371	3,046,600	39,824,764	52,587,735	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,201,804	0	0	0	0	621,113	487,272	93,419	1,201,804	0	0	0
99		GD-OR / AS	1,051,395	0	0	0	0	0	0	0	0	1,051,395	0	1,051,395
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	21,770,135	0	0	15,519,929	15,519,929	0	0	4,315,276	4,315,276	0	1,934,930	1,934,930
9		CD-WA / ID / AN	13,017,728	397,660	3,187,988	6,651,623	10,237,271	108,005	865,862	1,806,590	2,780,457	0	0	0
		TOTAL ACCOUNT	90,621,729	10,114,031	6,234,588	61,996,316	78,344,935	729,118	1,353,134	6,897,747	8,979,999	1,051,395	2,245,400	3,296,795
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	52,746	0	2,299	50,447	52,746	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	491,231	0	0	350,198	350,198	0	0	97,372	97,372	0	43,661	43,661
9		CD-WA / ID / AN	9,418	3,445	19	3,942	7,406	936	5	1,071	2,012	0	0	0
		TOTAL ACCOUNT	555,762	3,445	2,318	404,587	410,350	936	5	98,443	99,384	2,367	43,661	46,028
		TOTAL GENERAL PLANT	371,615,077	51,659,243	29,622,084	202,249,171	283,530,498	16,079,693	6,036,627	41,492,747	63,609,067	9,326,160	15,149,352	24,475,512

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 June 30, 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	4,378,856	153,179	0	4,225,677	4,378,856	0	0	0	0	0
99		GD-WA / ID / AN	1,157,499	0	0	0	0	976,462	181,037	0	1,157,499	0
99		GD-OR / AS	415,109	0	0	0	0	0	0	0	0	415,109
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,136,127	0	0	3,661,545	3,661,545	0	0	1,018,083	1,018,083	0
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0
		TOTAL ACCOUNT	11,281,649	153,179	0	8,039,831	8,193,010	976,462	181,037	1,059,532	2,217,031	415,109
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	4,042,113	2,986,359	23,524	1,032,230	4,042,113	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	2,182,737	0	0	0	0	0	0	1,500,239	1,500,239	0
7		CD-AA	52,751,070	0	0	37,606,238	37,606,238	0	0	10,456,317	10,456,317	0
9		CD-WA / ID / AN	104,525	0	42,189	40,010	82,199	0	11,459	10,867	22,326	0
		TOTAL ACCOUNT	59,080,445	2,986,359	65,713	38,678,478	41,730,550	0	11,459	11,967,423	11,978,882	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	35,718	0	0	35,718	35,718	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	4,345,005	0	0	3,097,554	3,097,554	0	0	861,267	861,267	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,393,480	0	0	3,133,272	3,133,272	0	0	872,793	872,793	1,231
	TOTAL		74,755,574	3,139,538	65,713	49,851,581	53,056,832	976,462	192,496	13,899,748	15,068,706	416,340

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 June 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(42,610,156)	(30,376,780)	(8,446,185)	(3,787,191)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(1,962,614)	(1,543,419)	(419,195)	0
7	283750 CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
	Total	<u>(45,119,165)</u>	<u>(32,309,724)</u>	<u>(8,973,686)</u>	<u>(3,835,755)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended June 30, 2014
Average of Monthly Averages Basis

Report ID: C-WKC-12A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP	1,552,290	828,888		2,381,178		828,888			
1	151210 FUEL STOCK HOG FUEL-KFGS	913,043	487,544		1,400,587		487,544			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	14,975,576	6,836,350	2,127,759	23,939,685		5,516,438		1,319,912	2,127,759
1	154300 PLANT MATERIALS & OPER SUP-CS2	562,290	300,250		862,540		300,250			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,636,550	873,881		2,510,431		873,881			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	6,179	2,821	878	9,878		2,276		545	878
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(2,342)	(1,069)	(333)	(3,744)		(863)		(206)	(333)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	13,985	6,384	1,987	22,356		5,151		1,233	1,987
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	17,847,833			17,847,833	17,847,833		0		
TOTAL		37,505,404	9,335,049	2,130,291	48,970,744	17,847,833	8,013,565	0	1,321,484	2,130,291

ALLOCATION RATIOS:

		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
1	Production/Transmission Ratio				34.810%		
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.290%	19.822%	8.888%	32.323%	27.815%	100.000%
99	Not Allocated						