

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	26,015,507	15,158,449	10,857,058
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	26,015,507	15,158,449	10,857,058
G-APL	Gas Net Adjusted Rate Base	353,977,508	239,004,382	114,973,126
	RATE OF RETURN	7.349%	6.342%	9.443%

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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
1	Input	System Contract Demand	01-01-2010 thru 12-31-2012	100.000%	70.270%	29.730%	
2	Input	Number of Customers Percent	6-01-2014 thru 06-30-2014	228,400 100.000%	151,643 66.394%	76,757 33.606%	
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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8	Total Percentages Average (GD AA)		400.000%	0.000%	274.929%	125.071%
			100.000%	0.000%	68.732%	31.268%
	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		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) Percent	6-01-2014 thru 06-30-2014	413,217,238	280,193,779	133,023,459	
			100.000%	67.808%	32.192%	
13	G-PLT Net Gas General Plant Percent	6-01-2014 thru 06-30-2014	47,723,988	35,258,688	12,465,300	
			100.000%	73.880%	26.120%	

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14	Net Allocated Schedule M's Percent	07-01-2013 thru 06-30-2014	-21,559,433	-14,454,789	-7,104,644
			100.000%	67.046%	32.954%
99	Input Not Allocated		0.000%	0.000%	0.000%

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GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended June 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	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

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	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	143,572	143,572	0	72,670	72,670
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	2,808,246	3,549,382	327,015	1,421,423	1,748,438
2	904000	Uncollectible Accounts	347	1,633,712	1,634,059	0	1,084,687	1,084,687	347	549,025	549,372
2	905000	Misc Customer Accounts	0	141,700	141,700	0	94,080	94,080	0	47,620	47,620
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,939,271	6,280,665	9,219,936	2,403,202	4,169,985	6,573,187	536,069	2,110,680	2,646,749
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,779,949	170,273	5,950,222	5,711,478	113,051	5,824,529	68,471	57,222	125,693
2	909000	Advertising	1,121	635,353	636,474	1,450	421,836	423,286	(329)	213,517	213,188

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2	910000	Misc Customer Service & Info Exp	0	119,882	119,882	0	79,594	79,594	0	40,288	40,288
		TOTAL CUSTOMER SERVICE & INFO EXP	5,781,070	925,508	6,706,578	5,712,928	614,481	6,327,409	68,142	311,027	379,169

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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	
2	913000	Advertising	0	0	0	0	0	0	0	0	
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	
TOTAL SALES EXPENSES			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	24,723,156	223,728,978	83,718,246	10,364,981	94,083,227
NET OPERATING INCOME (LOSS) BEFORE FIT					37,236,973		21,432,213			15,804,760	
G-FIT		FEDERAL INCOME TAX			7,847,901			3,876,600		3,971,301	
G-FIT		DEFERRED FEDERAL INCOME TAX			3,410,441			2,419,706		990,735	

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(36,876)			(22,542)			(14,334)
		GAS NET OPERATING INCOME (LOSS)			26,015,507			15,158,449			10,857,058

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

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand		100.000%		70.270%		29.730%		
G-ALL	2	Number of Customers		100.000%		66.394%		33.606%		
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-804-12E
For Twelve Months Ended June 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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-903-12E
For Twelve Months Ended June 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000 Customer Records & Collections	1,068,151	4,229,669	5,297,820	741,136	2,808,246	3,549,382	327,015	1,421,423	1,748,438
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	2,808,246	3,549,382	327,015	1,421,423	1,748,438

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.394%	33.606%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.808%	32.192%

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

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	227,675	170,273	397,948	159,204	113,051	272,255	68,471	57,222	125,693
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	113,051	5,824,529	68,471	57,222	125,693

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.394%	33.606%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended June 30, 2014 Ending Balance 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	353,977,508	239,004,382	114,973,126
	Interest Deduction for FIT Calculation	10,246,562	6,890,496	3,356,066
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12E		
For Twelve Months Ended June 30, 2014				
Ending Balance 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	196,028,916	85,277,497
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	21,432,213	15,804,760
G-INT	Less: Interest Expense	10,246,562	6,890,496	3,356,066
G-SCM	Schedule M Adjustments	(4,567,838)	(3,465,718)	(1,102,120)
	Taxable Net Operating Income	22,422,573	11,075,999	11,346,574
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	7,847,901	3,876,600	3,971,301
G-DTE	Deferred FIT	3,410,441	2,419,706	990,735
99	411400 Amortized Investment Tax Credit	(36,876)	(22,542)	(14,334)
	Total FIT/Deferred FIT & ITC	11,221,466	6,273,764	4,947,702
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
 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	12,684,340	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	115,130	115,130	0	54,658	54,658
2	997002	Injuries and Damages	0	(211,000)	(211,000)	0	(140,091)	(140,091)	0	(70,909)	(70,909)
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	249,140	249,140	0	118,280	118,280
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	113,129	113,129	0	53,708	53,708
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	(188,218)	(188,218)	0	(89,357)	(89,357)
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	(14,454,790)	(3,465,718)	6,002,524	(7,104,644)	(1,102,120)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
G-ALL	2	Number of Customers	100.000%	66.394%	33.606%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	68.905%	31.095%
G-ALL	11	Book Depreciation	100.000%	67.968%	32.032%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.808%	32.192%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	4,920,172	3,298,779	1,621,393
99	410100	Deferred Federal Income Tax Exp	(1,506,948)	(877,013)	(629,935)
		SUBTOTAL	3,413,224	2,421,766	991,458
14	411100	Deferred Federal Income Tax Expense - Allocated	(2,193)	(1,470)	(723)
99	411100	Deferred Federal Income Tax Exp	(590)	(590)	0
		SUBTOTAL	(2,783)	(2,060)	(723)
		Total Deferred Federal Income Tax Expense	3,410,441	2,419,706	990,735

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	67.046%	32.954%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	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
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	13,818,572	13,830,031	0	9,974,937	9,974,937	11,459	3,843,635	3,855,094
		TOTAL INTANGIBLE PLANT	1,215,090	15,196,509	16,411,599	1,022,594	10,969,601	11,992,195	192,496	4,226,908	4,419,404
		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	1,528,791	1,528,791	0	1,074,281	1,074,281	0	454,510	454,510
1	352XXX	Wells	0	18,468,967	18,468,967	0	12,978,143	12,978,143	0	5,490,824	5,490,824
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	11,656,015	11,656,015	0	8,190,682	8,190,682	0	3,465,333	3,465,333
1	355000	Measuring & Regulating Equipment	0	323,060	323,060	0	227,014	227,014	0	96,046	96,046
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,644,164	1,644,164	0	1,155,354	1,155,354	0	488,810	488,810
		TOTAL UNDERGROUND STORAGE PLAN	0	35,535,992	35,535,992	0	24,971,141	24,971,141	0	10,564,851	10,564,851
		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	851,737	21,450	873,187	584,689	14,780	599,469	267,048	6,670	273,718
6	376000	Mains	253,490,317	2,512,520	256,002,837	167,290,163	1,731,252	169,021,415	86,200,154	781,268	86,981,422
6	378000	Measuring & Reg Station Equip-General	5,300,357	57,440	5,357,797	3,213,200	39,579	3,252,779	2,087,157	17,861	2,105,018
6	379000	Measuring & Reg Station Equip-City Gate	6,067,751	0	6,067,751	1,883,027	0	1,883,027	4,184,724	0	4,184,724
6	380000	Services	167,500,604	0	167,500,604	114,759,249	0	114,759,249	52,741,355	0	52,741,355
6	381000	Meters	67,006,601	0	67,006,601	44,821,459	0	44,821,459	22,185,142	0	22,185,142
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	3,101,271	0	3,101,271	2,468,285	0	2,468,285	632,986	0	632,986
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	503,577,226	2,591,410	506,168,636	335,190,855	1,785,611	336,976,466	168,386,371	805,799	169,192,170
		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	4,870,015	18,019,810	22,889,825	3,661,503	13,007,600	16,669,103	1,208,512	5,012,210	6,220,722
4	391XXX	Office Furniture & Equipment	2,979	10,060,125	10,063,104	0	7,261,901	7,261,901	2,979	2,798,224	2,801,203
4	392XXX	Transportation Equipment	8,511,814	1,940,582	10,452,396	6,475,819	1,400,809	7,876,628	2,035,995	539,773	2,575,768
4	393000	Stores Equipment	152,701	501,259	653,960	114,607	361,834	476,441	38,094	139,425	177,519
4	394000	Tools, Shop & Garage Equipment	2,445,006	3,746,933	6,191,939	2,042,613	2,704,724	4,747,337	402,393	1,042,209	1,444,602

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

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	62,831	283,128	345,959	47,386	204,376	251,762	15,445	78,752	94,197
4	396XXX	Power Operated Equipment	3,568,924	1,113,308	4,682,232	2,695,717	803,641	3,499,358	873,207	309,667	1,182,874
4	397XXX	Communications Equipment	2,227,262	7,591,989	9,819,251	804,637	5,480,277	6,284,914	1,422,625	2,111,712	3,534,337
4	398000	Miscellaneous Equipment	1,065	118,105	119,170	1,065	85,254	86,319	0	32,851	32,851
		TOTAL GENERAL PLANT	22,513,687	44,229,173	66,742,860	16,421,050	31,926,828	48,347,878	6,092,637	12,302,345	18,394,982
		TOTAL PLANT IN SERVICE	527,306,003	97,553,084	624,859,087	352,634,499	69,653,181	422,287,680	174,671,504	27,899,903	202,571,407
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,199,156)	(13,199,156)	0	(9,275,047)	(9,275,047)	0	(3,924,109)	(3,924,109)
G-ADEP		Distribution Plant	(171,168,000)	(1,537,340)	(172,705,340)	(113,833,625)	(1,059,304)	(114,892,929)	(57,334,375)	(478,036)	(57,812,411)
G-ADEP		General Plant	(6,285,377)	(12,688,787)	(18,974,164)	(3,897,203)	(9,159,401)	(13,056,604)	(2,388,174)	(3,529,386)	(5,917,560)
		TOTAL ACCUMULATED DEPRECIATION	(177,453,377)	(27,425,283)	(204,878,660)	(117,730,828)	(19,493,752)	(137,224,580)	(59,722,549)	(7,931,531)	(67,654,080)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(153,331)	(104,697)	(258,028)	(104,273)	(75,576)	(179,849)	(49,058)	(29,121)	(78,179)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(6,217,939)	(6,217,939)	0	(4,488,420)	(4,488,420)	0	(1,729,519)	(1,729,519)
G-AAAMT		Underground Storage	0	(239,745)	(239,745)	0	(168,469)	(168,469)	0	(71,276)	(71,276)
G-AAAMT		General Plant - 390200, 396200	(4,612)	(40,096)	(44,708)	(3,643)	(28,943)	(32,586)	(969)	(11,153)	(12,122)
		TOTAL ACCUMULATED AMORTIZATION	(157,943)	(6,602,477)	(6,760,420)	(107,916)	(4,761,408)	(4,869,324)	(50,027)	(1,841,069)	(1,891,096)
		TOTAL ACCUMULATED DEPR/AMORT	(177,611,320)	(34,027,760)	(211,639,080)	(117,838,744)	(24,255,160)	(142,093,904)	(59,772,576)	(9,772,600)	(69,545,176)
		NET GAS UTILITY PLANT before DFIT	349,694,683	63,525,324	413,220,007	234,795,755	45,398,021	280,193,776	114,898,928	18,127,303	133,026,231
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(67,663,308)	(67,663,308)	0	(45,881,136)	(45,881,136)	0	(21,782,172)	(21,782,172)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(9,008,209)	(9,008,209)	0	(6,483,952)	(6,483,952)	0	(2,524,257)	(2,524,257)
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	(1,071,552)	(1,071,552)	0	(726,598)	(726,598)	0	(344,954)	(344,954)
		TOTAL ACCUMULATED DFIT	0	(77,851,375)	(77,851,375)	0	(53,169,867)	(53,169,867)	0	(24,681,508)	(24,681,508)
		NET GAS UTILITY PLANT	349,694,683	(14,326,051)	335,368,632	234,795,755	(7,771,846)	227,023,909	114,898,928	(6,554,205)	108,344,723

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)	100.000%	67.808%	32.192%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended June 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis:	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	349,694,683	(14,326,051)	335,368,632	234,795,755	(7,771,846)	227,023,909	114,898,928	(6,554,205)	108,344,723
	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	12,010,790	12,010,790	0	8,439,982	8,439,982	0	3,570,808	3,570,808
4	252000 Customer Advances	(77,864)	0	(77,864)	(11,804)	0	(11,804)	(66,060)	0	(66,060)
99	235199 Customer Deposits	(474,924)	0	(474,924)	(474,924)	0	(474,924)	0	0	0
C-WKC	Working Capital	0	1,419,810	1,419,810	0	0	0	0	1,419,810	1,419,810
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(552,788)	19,161,664	18,608,876	(486,728)	12,467,201	11,980,473	(66,060)	6,694,463	6,628,403
	NET RATE BASE	349,141,895	4,835,613	353,977,508	234,309,027	4,695,355	239,004,382	114,832,868	140,258	114,973,126

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	7,719,104	7,719,104											
Hydro (ED-AN)	8,160,901	8,160,901											
Other (ED-AN)	9,335,403	9,335,403											
Total Electric Production	25,215,408	25,215,408											
Electric Transmission													
ED-AN	10,205,973	10,205,973											
Total Electric Transmission	10,205,973	10,205,973											
Electric Distribution													
ED-AN	24	24											
ED-ID	14,128,692	14,128,692											
ED-WA	23,075,533	23,075,533											
Total Electric Distribution	37,204,249	37,204,249											
Gas Underground Storage													
1 GD-AN	549,133		549,133			549,133	549,133		385,876	385,876		163,257	163,257
GD-OR	113,829			113,829									
Total Gas Underground Storage	662,962		549,133	113,829		549,133	549,133		385,876	385,876		163,257	163,257
Gas Distribution													
6 GD-AN	62,498		62,498			62,498	62,498		43,064	43,064		19,434	19,434
GD-ID	4,092,227		4,092,227		4,092,227	4,092,227	4,092,227				4,092,227		4,092,227
GD-WA	8,202,387		8,202,387		8,202,387	8,202,387	8,202,387	8,202,387		8,202,387			
GD-OR	4,136,728			4,136,728									
Total Gas Distribution	16,493,840		12,357,112	4,136,728	12,294,614	62,498	12,357,112	8,202,387	43,064	8,245,451	4,092,227	19,434	4,111,661
General Plant													
ED-AN	2,607,914	2,607,914											
ED-ID	147,423	147,423											
ED-WA	927,845	927,845											
7,4 CD-AA	13,996,674	9,978,229	2,774,421	1,244,024		2,774,421	2,774,421		2,002,716	2,002,716		771,705	771,705
9,4 CD-AN	714,204	561,657	152,547			152,547	152,547		110,116	110,116		42,431	42,431
9 CD-ID	262,680	206,574	56,106		56,106	56,106	56,106				56,106		56,106
9 CD-WA	169,007	132,909	36,098		36,098	36,098	36,098	36,098		36,098			
8,4 GD-AA	167,670		115,243	52,427		115,243	115,243		83,188	83,188		32,055	32,055
4 GD-AN	34,726		34,726			34,726	34,726		25,067	25,067		9,659	9,659
GD-ID	48,025		48,025		48,025	48,025	48,025				48,025		48,025
GD-WA	219,126		219,126		219,126	219,126	219,126	219,126		219,126			
GD-OR	259,720			259,720									
Total General Plant	19,555,014	14,562,551	3,436,292	1,556,171	359,355	3,076,937	3,436,292	255,224	2,221,087	2,476,311	104,131	855,850	959,981
Total Depreciation Expense	109,337,446	87,188,181	16,342,537	5,806,728	12,653,969	3,688,568	16,342,537	8,457,611	2,650,027	11,107,638	4,196,358	1,038,541	5,234,899

Allocation Ratios:

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

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

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	System Contract Demand	70.270%	29.730%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor 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 AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended June 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	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-12E
For Twelve Months Ended June 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	(287,679,848)	(287,679,848)											
Hydro (ED-AN)	(126,924,178)	(126,924,178)											
Other (ED-AN)	(89,027,291)	(89,027,291)											
Total Electric Production	(503,631,317)	(503,631,317)											
Electric Transmission													
ED-AN	(190,388,899)	(190,388,899)											
Total Electric Transmission	(190,388,899)	(190,388,899)											
Electric Distribution													
ED-AN	570	570											
ED-ID	(158,058,191)	(158,058,191)											
ED-WA	(252,835,460)	(252,835,460)											
Total Electric Distribution	(410,893,081)	(410,893,081)											
Gas Underground Storage													
1 GD-AN	(13,199,156)		(13,199,156)		(13,199,156)	(13,199,156)		(9,275,047)	(9,275,047)		(3,924,109)	(3,924,109)	
GD-OR	(571,905)			(571,905)									
Total Gas Underground Storage	(13,771,061)		(13,199,156)	(571,905)	(13,199,156)	(13,199,156)		(9,275,047)	(9,275,047)		(3,924,109)	(3,924,109)	
Gas Distribution													
6 GD-AN	(1,537,340)		(1,537,340)		(1,537,340)	(1,537,340)		(1,059,304)	(1,059,304)		(478,036)	(478,036)	
GD-ID	(57,334,375)		(57,334,375)		(57,334,375)	(57,334,375)				(57,334,375)		(57,334,375)	
GD-WA	(113,833,625)		(113,833,625)		(113,833,625)	(113,833,625)	(113,833,625)		(113,833,625)				
GD-OR	(90,480,293)			(90,480,293)									
Total Gas Distribution	(263,185,633)		(172,705,340)	(90,480,293)	(171,168,000)	(1,537,340)	(172,705,340)	(113,833,625)	(1,059,304)	(114,892,929)	(57,334,375)	(478,036)	(57,812,411)
General Plant													
ED-AN	(37,397,915)	(37,397,915)											
ED-ID	(6,487,866)	(6,487,866)											
ED-WA	(13,715,827)	(13,715,827)											
7,4 CD-AA	(38,246,203)	(27,265,718)	(7,581,162)	(3,399,323)	(7,581,162)	(7,581,162)		(5,472,462)	(5,472,462)		(2,108,700)	(2,108,700)	
9,4 CD-AN	(11,009,317)	(8,657,837)	(2,351,480)		(2,351,480)	(2,351,480)		(1,697,416)	(1,697,416)		(654,064)	(654,064)	
9 CD-ID	(4,954,186)	(3,896,021)	(1,058,165)		(1,058,165)	(1,058,165)				(1,058,165)		(1,058,165)	
9 CD-WA	(2,271,351)	(1,786,213)	(485,138)		(485,138)	(485,138)	(485,138)		(485,138)				
8,4 GD-AA	(1,563,645)		(1,074,725)	(488,920)	(1,074,725)	(1,074,725)		(775,790)	(775,790)		(298,935)	(298,935)	
4 GD-AN	(1,681,420)		(1,681,420)		(1,681,420)	(1,681,420)		(1,213,733)	(1,213,733)		(467,687)	(467,687)	
GD-ID	(1,330,009)		(1,330,009)		(1,330,009)	(1,330,009)				(1,330,009)		(1,330,009)	
GD-WA	(3,412,065)		(3,412,065)		(3,412,065)	(3,412,065)	(3,412,065)		(3,412,065)				
GD-OR	(4,028,236)			(4,028,236)									
Total General Plant	(126,098,040)	(99,207,397)	(18,974,164)	(7,916,479)	(6,285,377)	(12,688,787)	(18,974,164)	(3,897,203)	(9,159,401)	(13,056,604)	(2,388,174)	(3,529,386)	(5,917,560)
Total Accumulated Depreciation	(1,507,968,031)	(1,204,120,694)	(204,878,660)	(98,968,677)	(177,453,377)	(27,425,283)	(204,878,660)	(117,730,828)	(19,493,752)	(137,224,580)	(59,722,549)	(7,931,531)	(67,654,080)

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

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	System Contract Demand	70.270%	29.730%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor 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-12E
For Twelve Months Ended June 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Total	Assigned or	Assigned or	Assigned or	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
			Allocated to Electric	Allocated to Gas-North	Allocated to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission														
Franchises (302000)	ED-AN	(7,845,353)	(7,845,353)											
Misc Intangible Plt (303000)	ED-AN	(786,456)	(786,456)											
Total Production/Transmission		(8,631,809)	(8,631,809)											
Distribution														
Franchises (302000)	ED-WA	(109,006)	(109,006)											
Misc Intangible Plt (303000)	ED-WA	(26,610)	(26,610)											
Total Distribution		(135,616)	(135,616)											
General Plant - 303000														
7,4	CD-AA	(460,606)	(328,366)	(91,301)	(40,939)		(91,301)	(91,301)		(65,906)	(65,906)		(25,395)	(25,395)
9,4	CD-AN	(62,717)	(49,321)	(13,396)			(13,396)	(13,396)		(9,670)	(9,670)		(3,726)	(3,726)
	GD-ID	(49,058)		(49,058)		(49,058)	(49,058)					(49,058)		(49,058)
	GD-WA	(104,273)		(104,273)		(104,273)	(104,273)		(104,273)		(104,273)			
	GD-OR	(60,447)			(60,447)									
Total General Plant - 303000		(737,101)	(377,687)	(258,028)	(101,386)	(153,331)	(104,697)	(258,028)	(104,273)	(75,576)	(179,849)	(49,058)	(29,121)	(78,179)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(26,280,752)	(18,735,548)	(5,209,370)	(2,335,834)		(5,209,370)	(5,209,370)		(3,760,384)	(3,760,384)		(1,448,986)	(1,448,986)
9,4	CD-AN	(11,429)	(8,988)	(2,441)			(2,441)	(2,441)		(1,762)	(1,762)		(679)	(679)
9	CD-ID	(12,964)	(10,195)	(2,769)		(2,769)	(2,769)					(2,769)		(2,769)
	ED-AN	(547,502)	(547,502)											
	ED-ID	(10,866)	(10,866)											
	ED-WA	(1,271,988)	(1,271,988)											
8,4	GD-AA	(1,448,734)		(995,744)	(452,990)		(995,744)	(995,744)		(718,778)	(718,778)		(276,966)	(276,966)
4	GD-AN	(10,384)		(10,384)			(10,384)	(10,384)		(7,496)	(7,496)		(2,888)	(2,888)
	GD-OR	(1,109)			(1,109)									
Total Miscellaneous IT Intangible Plant - 3031		(29,595,728)	(20,585,087)	(6,220,708)	(2,789,933)	(6,217,939)	(6,220,708)	(6,220,708)	(4,488,420)	(4,488,420)	(4,488,420)	(1,729,519)	(1,732,288)	(1,732,288)
Gas Underground Storage														
1	GD-AN	(239,745)		(239,745)			(239,745)	(239,745)		(168,469)	(168,469)		(71,276)	(71,276)
Total Gas Underground Storage		(239,745)		(239,745)			(239,745)	(239,745)		(168,469)	(168,469)		(71,276)	(71,276)
General Plant - 390200, 396200														
7,4	CD-AA	(202,277)	(144,203)	(40,096)	(17,978)		(40,096)	(40,096)		(28,943)	(28,943)		(11,153)	(11,153)
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	(58,815)	(58,815)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)	(1,863)		(1,863)		(1,863)			
	GD-OR	(48,704)			(48,704)									
Total General Plant - 390200, 396200		(435,206)	(323,816)	(44,708)	(66,682)	(4,612)	(40,096)	(44,708)	(3,643)	(28,943)	(32,586)	(969)	(11,153)	(12,122)
Total Accumulated Amortization		(39,775,205)	(30,054,015)	(6,763,189)	(2,958,001)	(157,943)	(6,602,477)	(6,763,189)	(107,916)	(4,761,408)	(4,869,324)	(50,027)	(1,841,069)	(1,893,865)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-12E
For Twelve Months Ended June 30, 2014		
Ending Balance Basis		

AVISTA UTILITIES

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	0	0
99		GD-OR / AS	704,242	0	0	0	0	0	0	0	0	704,242	0	704,242	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,986,889	0	0	2,842,253	2,842,253	0	0	790,281	790,281	0	354,355	354,355	
9		CD-WA / ID / AN	1,205,951	370,172	343,838	234,362	948,372	100,539	93,387	63,653	257,579	0	0	0	
		TOTAL ACCOUNT	6,772,910	383,783	706,117	3,099,389	4,189,289	577,703	93,387	853,934	1,525,024	704,242	354,355	1,058,597	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	6,787,572	930,516	2,138,792	3,718,264	6,787,572	0	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	0	
99		GD-OR / AS	3,630,451	0	0	0	0	0	0	0	0	3,630,451	0	3,630,451	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	81,037,523	0	0	57,771,650	57,771,650	0	0	16,063,258	16,063,258	0	7,202,615	7,202,615	
9		CD-WA / ID / AN	21,765,062	5,462,918	4,449,579	7,203,765	17,116,262	1,483,736	1,208,512	1,956,552	4,648,800	0	0	0	
		TOTAL ACCOUNT	115,398,375	6,393,434	6,588,371	68,693,679	81,675,484	3,661,503	1,208,512	18,019,810	22,889,825	3,630,451	7,202,615	10,833,066	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	9,007,853	2,965,027	14,649	6,028,177	9,007,853	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	476,199	0	0	0	0	0	0	327,301	327,301	0	148,898	148,898	
7		CD-AA	48,968,053	0	0	34,909,325	34,909,325	0	0	9,706,447	9,706,447	0	4,352,281	4,352,281	
9		CD-WA / ID / AN	106,301	0	10,969	72,627	83,596	0	2,979	19,726	22,705	0	0	0	
		TOTAL ACCOUNT	58,565,056	2,965,027	25,618	41,010,129	44,000,774	0	2,979	10,060,124	10,063,103	0	4,501,179	4,501,179	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	24,424,024	12,105,059	4,023,966	8,294,999	24,424,024	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	9,191,580	0	0	0	0	6,053,525	1,816,971	1,321,084	9,191,580	0	0	0	
99		GD-OR / AS	2,867,217	0	0	0	0	0	0	0	0	2,867,217	0	2,867,217	
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	5,411,300	1,554,832	806,418	1,894,251	4,255,501	422,294	219,024	514,481	1,155,799	0	0	0	
		TOTAL ACCOUNT	42,423,917	13,659,891	4,830,384	10,566,942	29,057,217	6,475,819	2,035,995	1,940,581	10,452,395	2,867,217	47,088	2,914,305	

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

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
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,667,205	111,692	140,255	1,845,569	2,097,516	30,336	38,094	501,259	569,689	0	0	0
		TOTAL ACCOUNT	3,204,032	122,431	155,000	2,215,414	2,492,845	114,607	38,094	501,259	653,960	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,047,139	1,016,309	315,599	1,715,231	3,047,139	0	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	0
99		GD-OR / AS	873,489	0	0	0	0	0	0	0	0	873,489	0	873,489
8		GD-AA	2,155,802	0	0	0	0	0	0	1,481,726	1,481,726	0	674,076	674,076
7		CD-AA	9,215,361	0	0	6,569,631	6,569,631	0	0	1,826,669	1,826,669	0	819,061	819,061
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	0
		TOTAL ACCOUNT	18,444,282	1,056,990	340,322	8,488,405	9,885,717	2,042,613	402,393	3,746,933	6,191,939	873,489	1,493,137	2,366,626
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	718,357	146,649	58,744	512,964	718,357	0	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	0
99		GD-OR / AS	136,412	0	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	50,592
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	107,415	5,160	1,647	77,665	84,472	1,402	447	21,094	22,943	0	0	0
		TOTAL ACCOUNT	1,620,956	151,809	60,391	844,181	1,056,381	47,387	15,444	283,129	345,960	136,412	82,203	218,615

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	37,471,984	17,723,954	10,469,635	9,278,395	37,471,984	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	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	591,092	0	0	421,390	421,390	0	0	117,166	117,166	0	52,536	
9		CD-WA / ID / AN	1,620,569	257,028	407,513	609,891	1,274,432	69,809	110,681	165,647	346,137	0	0	
		TOTAL ACCOUNT	43,946,407	17,980,982	10,877,148	10,309,676	39,167,806	2,695,717	873,207	1,113,307	4,682,231	43,834	52,536	96,370
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	55,056,771	10,029,359	3,679,201	41,348,211	55,056,771	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,346,850	0	0	0	0	696,610	556,821	93,419	1,346,850	0	0	
99		GD-OR / AS	1,193,307	0	0	0	0	0	0	0	0	1,193,307	0	
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	
7		CD-AA	25,856,800	0	0	18,433,313	18,433,313	0	0	5,125,335	5,125,335	0	2,298,152	
9		CD-WA / ID / AN	12,475,316	397,739	3,187,772	6,225,203	9,810,714	108,026	865,803	1,690,773	2,664,602	0	0	
		TOTAL ACCOUNT	96,921,976	10,427,098	6,866,973	66,006,727	83,300,798	804,636	1,422,624	7,591,989	9,819,249	1,193,307	2,608,622	3,801,929
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	67,188	0	2,299	64,889	67,188	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	590,449	0	0	420,931	420,931	0	0	117,039	117,039	0	52,479	
9		CD-WA / ID / AN	9,978	3,921	0	3,926	7,847	1,065	0	1,066	2,131	0	0	
		TOTAL ACCOUNT	669,982	3,921	2,299	489,746	495,966	1,065	0	118,105	119,170	2,367	52,479	54,846
		TOTAL GENERAL PLANT	387,967,893	53,145,366	30,452,623	211,724,288	295,322,277	16,421,050	6,092,635	44,229,171	66,742,856	9,508,546	16,394,214	25,902,760

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended June 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	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	425,357	0	0	0	0	0	0	0	0	425,357
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
		TOTAL ACCOUNT	15,638,727	153,179	0	11,879,353	12,032,532	1,022,594	181,037	1,377,938	2,581,569	425,357
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	4,776,189	3,687,546	23,524	1,065,119	4,776,189	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	57,256,423	0	0	40,818,104	40,818,104	0	0	11,349,368	11,349,368	0
9		CD-WA / ID / AN	104,536	0	42,189	40,019	82,208	0	11,459	10,869	22,328	0
		TOTAL ACCOUNT	64,343,967	3,687,546	65,713	41,923,242	45,676,501	0	11,459	12,877,028	12,888,487	0
	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	4,691,846	0	0	3,344,817	3,344,817	0	0	930,018	930,018	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,716,991	0	0	3,357,205	3,357,205	0	0	941,544	941,544	1,231
	TOTAL		84,699,685	3,840,725	65,713	57,159,800	61,066,238	1,022,594	192,496	15,196,510	16,411,600	426,588

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended June 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(43,298,911)	(30,867,794)	(8,582,710)	(3,848,407)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(1,992,129)	(1,566,630)	(425,499)	0
7	283750 CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
	Total	<u>(45,837,435)</u>	<u>(32,823,949)</u>	<u>(9,116,515)</u>	<u>(3,896,971)</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
 Ending Balance Basis

Report ID:
C-WKC-12E

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	1,827,440	975,812		2,803,252		975,812			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,396,259	745,571		2,141,830		745,571			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	16,107,386	7,353,020	2,288,569	25,748,975		5,933,353		1,419,667	2,288,569
1	154300 PLANT MATERIALS & OPER SUP-CS2	574,881	306,973		881,854		306,973			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,608,371	858,834		2,467,205		858,834			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	0	0	0	0		0		0	0
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	0	0	0	0		0		0	0
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,626	742	231	2,599		599		143	231
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	30,577,747			30,577,747	30,577,747		0		
TOTAL		52,093,710	10,240,952	2,288,800	64,623,462	30,577,747	8,821,142	0	1,419,810	2,288,800

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						