

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	26,119,421	15,278,808	10,840,613
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	26,119,421	15,278,808	10,840,613
G-APL	Gas Net Adjusted Rate Base	338,026,459	226,906,461	111,119,998
	RATE OF RETURN	7.727%	6.734%	9.756%

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended March 31, 2014
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	3-01-2014 thru 03-31-2014	228,763 100.000%	151,891 66.397%	76,872 33.603%	
3	G-OPS	Direct Distribution Operating Expense Percent	04-01-2013 thru 03-31-2014	11,411,837 100.000%	7,903,986 69.261%	3,507,851 30.739%	
	Input	Jurisdictional 4-Factor Ratio	01-01-2013 thru 12-31-2013				
		Direct O & M Accounts 798 - 894		4,428,414	3,086,497	1,341,917	
		Direct O & M Accounts 901 - 935		7,145,528	6,725,788	419,740	
		Total		11,573,942	9,812,285	1,761,657	
		Percentage		100.000%	84.779%	15.221%	
		Direct Labor					
		Amount: Accounts 798 - 894		7,184,224	4,915,658	2,268,566	
		Amount: Accounts 901 - 935		2,925,452	2,275,129	650,323	
		Total		10,109,676	7,190,787	2,918,889	
		Percentage		100.000%	71.128%	28.872%	
		Total Number of Customers		228,433	151,676	76,757	
		Percentage		100.000%	66.398%	33.602%	
		Total Direct Plant		342,298,034	227,409,225	114,888,809	
		Percentage		100.000%	66.436%	33.564%	
4		Total Four Factor Allocators		400.000%	288.741%	111.259%	
		Percent		100.000%	72.185%	27.815%	
6	Input	Actual Therms Purchased Percent	04-01-2013 thru 03-31-2014	265,387,917 100.000%	183,388,982 69.102%	81,998,935 30.898%	
	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		Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor	01-01-2013 thru 12-31-2013				
	Direct O & M Accts 580 - 894		64,480,390	58,058,286	6,422,104	0
	Direct O & M Accts 901 - 935		33,796,280	26,569,475	7,226,805	0
	Adjustments		0	0	0	0
	Total		98,276,670	84,627,761	13,648,909	0
	Percentage		100.000%	86.112%	13.888%	0.000%
	Direct Labor Accts 580 - 894		63,088,156	51,352,909	11,735,247	0
	Direct Labor Accts 901 - 935		3,849,086	3,408,229	440,857	0
	Total		66,937,242	54,761,138	12,176,104	0
	Percentage		100.000%	81.810%	18.190%	0.000%
	Number of Customers at Percentage		594,738	366,305	228,433	0
			100.000%	61.591%	38.409%	0.000%
	Net Direct Plant Percentage		2,443,285,624	2,078,050,262	365,235,362	0
			100.000%	85.051%	14.949%	0.000%
9	Total Percentages Average (CD AN/ID/WA)		400.000%	314.564%	85.436%	0.000%
			100.000%	78.641%	21.359%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
			100.000%	0.000%	80.700%	19.300%
10	Actual Annual Throughput Percent	01-01-2013 thru 12-31-2013	System	Washington	Idaho	
			250,528,153	173,901,125	76,627,028	
			100.000%	69.414%	30.586%	
11	Book Depreciation Percent	04-01-2013 thru 03-31-2014	16,069,906	10,901,128	5,168,778	
			100.000%	67.836%	32.164%	
12	Net Gas Plant (before DFIT) Percent	3-01-2014 thru 03-31-2014	408,364,878	275,764,748	132,600,130	
			100.000%	67.529%	32.471%	
13	G-PLT Net Gas General Plant Percent	3-01-2014 thru 03-31-2014	47,282,719	34,905,199	12,377,520	
			100.000%	73.822%	26.178%	

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14	Net Allocated Schedule M's Percent	04-01-2013 thru 03-31-2014	-18,733,604	-12,455,399	-6,278,205
			100.000%	66.487%	33.513%
99	Input Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
For Twelve Months Ended March 31, 2014
Ending Balance Basis

Report ID:
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AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	155,189,188	0	155,189,188	106,744,790	0	106,744,790	48,444,398	0	48,444,398
99	4812XX	Commercial - Firm & Interruptible	78,438,103	0	78,438,103	55,087,757	0	55,087,757	23,350,346	0	23,350,346
99	4813XX	Industrial-Firm	3,372,270	0	3,372,270	1,810,978	0	1,810,978	1,561,292	0	1,561,292
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	323,793	0	323,793	286,492	0	286,492	37,301	0	37,301
99	499XXX	Unbilled Revenue	672,531	0	672,531	278,862	0	278,862	393,669	0	393,669
TOTAL SALES TO ULTIMATE CUSTOMERS			237,995,885	0	237,995,885	164,208,879	0	164,208,879	73,787,006	0	73,787,006
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	99,361,766	0	99,361,766	68,013,569	0	68,013,569	31,348,197	0	31,348,197
4	488000	Miscellaneous Service Revenues	23,403	0	23,403	12,301	0	12,301	11,102	0	11,102
99	489300	Transportation For Others	4,514,087	0	4,514,087	4,053,432	0	4,053,432	460,655	0	460,655
99	493000	Rent from Gas Property	2,329	0	2,329	2,329	0	2,329	0	0	0
4	495000	Other Gas Revenues	6,052,065	381,099	6,433,164	4,140,215	275,096	4,415,311	1,911,850	106,003	2,017,853
99	496100	Provision for Rate Refund	(443,735)	0	(443,735)	0	0	0	(443,735)	0	(443,735)
TOTAL OTHER OPERATING REVENUES			109,509,915	381,099	109,891,014	76,221,846	275,096	76,496,942	33,288,069	106,003	33,394,072
TOTAL GAS REVENUES			347,505,800	381,099	347,886,899	240,430,725	275,096	240,705,821	107,075,075	106,003	107,181,078
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	224,440,587	0	224,440,587	153,997,273	0	153,997,273	70,443,314	0	70,443,314
99	808XXX	Net Natural Gas Storage Transactions	131,517	0	131,517	722,883	0	722,883	(591,366)	0	(591,366)
99	811000	Gas Used for Products Extraction	(1,093,589)	0	(1,093,589)	(751,275)	0	(751,275)	(342,314)	0	(342,314)
10	813000	Other Gas Expenses	0	1,183,847	1,183,847	0	821,756	821,756	0	362,091	362,091
99	813010	Gas Technology Institute (GTI) Expenses	110,748	0	110,748	78,716	0	78,716	32,032	0	32,032
TOTAL PRODUCTION EXPENSES			223,589,263	1,183,847	224,773,110	154,047,597	821,756	154,869,353	69,541,666	362,091	69,903,757
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	18,715	18,715	0	13,151	13,151	0	5,564	5,564
1	824000	Other Expenses	0	603,617	603,617	0	424,162	424,162	0	179,455	179,455
1	837000	Other Equipment	0	537,137	537,137	0	377,446	377,446	0	159,691	159,691
TOTAL UNDERGROUND STORAGE OPER EXP			0	1,159,469	1,159,469	0	814,759	814,759	0	344,710	344,710
G-DEPX		Depreciation Expense-Underground Storage	0	544,518	544,518	0	382,633	382,633	0	161,885	161,885
G-AMTX		Amortization Expense-Underground Storage	0	228	228	0	160	160	0	68	68
G-OTX		Taxes Other Than FIT	0	273,094	273,094	0	191,903	191,903	0	81,191	81,191
TOTAL UG STORAGE DEPR/AMRT/NON-FIT T			0	817,840	817,840	0	574,696	574,696	0	243,144	243,144
TOTAL UNDERGROUND STORAGE EXPENSES			0	1,977,309	1,977,309	0	1,389,455	1,389,455	0	587,854	587,854

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
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AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	269,805	1,265,383	1,535,188	216,346	876,417	1,092,763	53,459	388,966	442,425
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,374,177	1,041,807	3,415,984	1,755,515	721,566	2,477,081	618,662	320,241	938,903
3	875000	Measuring & Reg Sta Exp-General	157,658	0	157,658	95,062	0	95,062	62,596	0	62,596
3	876000	Measuring & Reg Sta Exp-Industrial	2,973	0	2,973	1,947	0	1,947	1,026	0	1,026
3	877000	Measuring & Reg Sta Exp-City Gate	180,941	214	181,155	71,408	148	71,556	109,533	66	109,599
3	878000	Meter & House Regulator Expenses	617,973	0	617,973	494,119	0	494,119	123,854	0	123,854
3	879000	Customer Installation Expenses	1,871,053	69,523	1,940,576	1,174,216	48,152	1,222,368	696,837	21,371	718,208
3	880000	Other Expenses	1,297,491	679,550	1,977,041	827,985	470,663	1,298,648	469,506	208,887	678,393
3	881000	Rents	0	32,378	32,378	0	22,425	22,425	0	9,953	9,953
MAINTENANCE											
3	885000	Supervision & Engineering	144,243	2,406	146,649	56,000	1,666	57,666	88,243	740	88,983
3	887000	Mains	1,849,730	0	1,849,730	1,399,175	0	1,399,175	450,555	0	450,555
3	889000	Measuring & Reg Sta Exp-General	214,721	0	214,721	129,603	0	129,603	85,118	0	85,118
3	890000	Measuring & Reg Sta Exp-Industrial	176,185	0	176,185	96,396	0	96,396	79,789	0	79,789
3	891000	Measuring & Reg Sta Exp-City Gate	75,005	0	75,005	34,818	0	34,818	40,187	0	40,187
3	892000	Services	1,444,662	19,410	1,464,072	1,029,639	13,444	1,043,083	415,023	5,966	420,989
3	893000	Meters & House Regulators	735,178	788,198	1,523,376	521,715	545,914	1,067,629	213,463	242,284	455,747
3	894000	Other Equipment	42	199,395	199,437	42	138,103	138,145	0	61,292	61,292
TOTAL DISTRIBUTION OPERATING EXP			11,411,837	4,098,264	15,510,101	7,903,986	2,838,498	10,742,484	3,507,851	1,259,766	4,767,617
G-DEPX	Depreciation Expense-Distribution		12,092,798	62,498	12,155,296	8,046,455	43,187	8,089,642	4,046,343	19,311	4,065,654
G-OTX	Taxes Other Than FIT		17,334,689	0	17,334,689	14,538,642	0	14,538,642	2,796,047	0	2,796,047
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			29,427,487	62,498	29,489,985	22,585,097	43,187	22,628,284	6,842,390	19,311	6,861,701
TOTAL DISTRIBUTION EXPENSES			40,839,324	4,160,762	45,000,086	30,489,083	2,881,685	33,370,768	10,350,241	1,279,077	11,629,318
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	220,563	220,563	0	146,447	146,447	0	74,116	74,116
2	902000	Meter Reading Expenses	1,903,954	69,857	1,973,811	1,682,987	46,383	1,729,370	220,967	23,474	244,441
G-903	903XXX	Customer Records & Collection Expenses	1,117,109	4,275,175	5,392,284	768,981	2,838,588	3,607,569	348,128	1,436,587	1,784,715
2	904000	Uncollectible Accounts	347	1,622,773	1,623,120	0	1,077,473	1,077,473	347	545,300	545,647
2	905000	Misc Customer Accounts	0	150,277	150,277	0	99,779	99,779	0	50,498	50,498
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,021,410	6,338,645	9,360,055	2,451,968	4,208,670	6,660,638	569,442	2,129,975	2,699,417
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,871,645	184,878	6,056,523	5,806,216	122,753	5,928,969	65,429	62,125	127,554
2	909000	Advertising	5,387	672,036	677,423	3,612	446,212	449,824	1,775	225,824	227,599

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AVISTA UTILITIES

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

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2	910000	Misc Customer Service & Info Exp	0	113,603	113,603	0	75,429	75,429	0	38,174	38,174
		TOTAL CUSTOMER SERVICE & INFO EXP	5,877,032	970,517	6,847,549	5,809,828	644,394	6,454,222	67,204	326,123	393,327

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SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	2,352	2,352	0	1,562	1,562	0	790	790
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	2,352	2,352	0	1,562	1,562	0	790	790
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	116,334	6,004,284	6,120,618	75,919	4,334,192	4,410,111	40,415	1,670,092	1,710,507
4	921000	Office Supplies & Expenses	138	1,074,432	1,074,570	138	775,579	775,717	0	298,853	298,853
4	922000	Admin. Expenses Transferred - Credit	0	(16,230)	(16,230)	0	(11,716)	(11,716)	0	(4,514)	(4,514)
4	923000	Outside Services Employed	0	2,796,897	2,796,897	0	2,018,940	2,018,940	0	777,957	777,957
4	924000	Property Insurance Premium	0	330,167	330,167	0	238,331	238,331	0	91,836	91,836
4	925XXX	Injuries and Damages	6,384	1,088,957	1,095,341	6,342	786,064	792,406	42	302,893	302,935
4	926XXX	Employee Pensions and Benefits	0	258,201	258,201	0	186,382	186,382	0	71,819	71,819
4	928000	Regulatory Commission Expenses	737,569	264,874	1,002,443	520,143	191,199	711,342	217,426	73,675	291,101
4	930000	Miscellaneous General Expenses	45,574	891,619	937,193	31,025	643,615	674,640	14,549	248,004	262,553
4	931000	Rents	9,650	206,840	216,490	9,250	149,307	158,557	400	57,533	57,933
4	935000	Maintenance of General Plant	439,939	1,972,059	2,411,998	345,969	1,423,531	1,769,500	93,970	548,528	642,498
TOTAL ADMIN & GEN OPERATING EXP			1,355,588	14,872,100	16,227,688	988,786	10,735,424	11,724,210	366,802	4,136,676	4,503,478
G-DEPX		Depreciation Expense-General Plant	359,642	3,010,450	3,370,092	255,759	2,173,094	2,428,853	103,883	837,356	941,239
G-AMTX		Amortization Expense - General Plant - 303000	27,788	59,936	87,724	23,730	43,265	66,995	4,058	16,671	20,729
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3C	2,196	2,177,881	2,180,077	0	1,572,103	1,572,103	2,196	605,778	607,974
G-AMTX		Amortization Expense-General Plant - 390200, 39621	0	5,720	5,720	0	4,129	4,129	0	1,591	1,591
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	224,324	0	224,324	224,324	0	224,324	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407429	Reg Credit Decoupling Rebate	(1,295)	0	(1,295)	(1,295)	0	(1,295)	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			612,655	5,253,987	5,866,642	502,518	3,792,591	4,295,109	110,137	1,461,396	1,571,533
TOTAL ADMIN & GENERAL EXPENSES			1,968,243	20,126,087	22,094,330	1,491,304	14,528,015	16,019,319	476,939	5,598,072	6,075,011
TOTAL EXPENSES BEFORE FIT			275,295,272	34,759,519	310,054,791	194,289,780	24,475,537	218,765,317	81,005,492	10,283,982	91,289,474
NET OPERATING INCOME (LOSS) BEFORE FIT					37,832,108			21,940,504			15,891,604
G-FIT		FEDERAL INCOME TAX			9,461,150			5,070,361			4,390,789
G-FIT		DEFERRED FEDERAL INCOME TAX			2,289,853			1,614,486			675,367

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(38,316)			(23,151)			(15,165)
		GAS NET OPERATING INCOME (LOSS)			26,119,421			15,278,808			10,840,613

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

AVISTA UTILITIES

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

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

G-ALL	1	System Contract Demand		100.000%			70.270%			29.730%	
G-ALL	2	Number of Customers		100.000%			66.397%			33.603%	
G-ALL	3	Direct Distribution Operating Expense		100.000%			69.261%			30.739%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			72.185%			27.815%	
G-ALL	10	Actual Annual Throughput		100.000%			69.414%			30.586%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID: G-804-12E
ALLOCATION OF PURCHASED GAS COSTS	
For Twelve Months Ended March 31, 2014 Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	165,669,663	0	165,669,663	113,616,273	0	113,616,273	52,053,390	0	52,053,390
1	804001	Pipeline Demand Costs	25,771,613	0	25,771,613	18,066,025	0	18,066,025	7,705,588	0	7,705,588
1	804002	Transport Variable Charges	971,389	0	971,389	681,422	0	681,422	289,967	0	289,967
6	804010	Gas Costs - Fixed Hedge	5,275	0	5,275	6,173	0	6,173	(898)	0	(898)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	236,984	0	236,984	161,087	0	161,087	75,897	0	75,897
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	(1,988,422)	0	(1,988,422)	(1,367,103)	0	(1,367,103)	(621,319)	0	(621,319)
6	804700	Gas Costs - Offsystem Bookout	908,086	0	908,086	614,032	0	614,032	294,054	0	294,054
6	804711	Gas Costs - Offsystem Bookout Offset	(908,086)	0	(908,086)	(614,032)	0	(614,032)	(294,054)	0	(294,054)
6	804730	Gas Costs - Intracompany LDC Gas	28,737,593	0	28,737,593	19,548,660	0	19,548,660	9,188,933	0	9,188,933
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(1,288,025)	0	(1,288,025)	(966,595)	0	(966,595)	(321,430)	0	(321,430)
99	805111	Amortize ID Holdback	(922,199)	0	(922,199)	0	0	0	(922,199)	0	(922,199)
99	805120	Gas Expense - Rate Deferrals	7,246,716	0	7,246,716	4,251,331	0	4,251,331	2,995,385	0	2,995,385
		TOTAL PURCHASED GAS COSTS	224,440,587	0	224,440,587	153,997,273	0	153,997,273	70,443,314	0	70,443,314

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	6	Actual Therms Purchased	100.000%	69.102%	30.898%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12E
For Twelve Months Ended March 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000 Customer Records & Collections	1,117,109	4,275,175	5,392,284	768,981	2,838,588	3,607,569	348,128	1,436,587	1,784,715
12	903920 Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930 Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903		1,117,109	4,275,175	5,392,284	768,981	2,838,588	3,607,569	348,128	1,436,587	1,784,715

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.397%	33.603%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.529%	32.471%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended March 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	227,547	184,878	412,425	162,118	122,753	284,871	65,429	62,125	127,554
99	908600 Public Purpose Tariff Rider Expense Offset	5,502,627	0	5,502,627	5,502,627	0	5,502,627	0	0	0
99	908610 Limited Income Tax Refund Program	167,488	0	167,488	167,488	0	167,488	0	0	0
99	908690 Schedule 91 Amortization included in Unbilled	(26,017)	0	(26,017)	(26,017)	0	(26,017)	0	0	0
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	5,871,645	184,878	6,056,523	5,806,216	122,753	5,928,969	65,429	62,125	127,554

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.397%	33.603%
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 March 31, 2014 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.03%	54.03%
2	Cost of Debt		5.426%	5.493%
	Total Cost of Debt		2.932%	2.968%
	Total Weighted Cost		2.932%	2.968%
G-APL	Net Rate Base	338,026,459	226,906,461	111,119,998
	Interest Deduction for FIT Calculation	9,950,939	6,652,897	3,298,042
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	347,886,899	240,705,821	107,181,078
G-OPS	Operating & Maintenance Expense	273,880,324	191,267,228	82,613,096
G-OPS	Book Deprec/Amort and Reg Amortizations	18,566,684	12,767,544	5,799,140
G-OTX	Taxes Other than FIT	17,607,783	14,730,545	2,877,238
	Net Operating Income Before FIT	37,832,108	21,940,504	15,891,604
G-INT	Less: Interest Expense	9,950,939	6,652,897	3,298,042
G-SCM	Schedule M Adjustments	(849,313)	(800,861)	(48,452)
	Taxable Net Operating Income	27,031,856	14,486,746	12,545,110
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	9,461,150	5,070,361	4,390,789
G-DTE	Deferred FIT	2,289,853	1,614,486	675,367
99	411400 Amortized Investment Tax Credit	(38,316)	(23,151)	(15,165)
	Total FIT/Deferred FIT & ITC	11,712,687	6,661,696	5,050,991
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
 For Twelve Months Ended March 31, 2014
 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	12,482,425	5,861,231	18,343,656	8,325,945	4,218,571	12,544,516	4,156,480	1,642,660	5,799,140
12	997001	Contributions In Aid of Construction	0	210,418	210,418	0	142,093	142,093	0	68,325	68,325
2	997002	Injuries and Damages	0	(100,000)	(100,000)	0	(66,397)	(66,397)	0	(33,603)	(33,603)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	713,612	713,612	0	515,121	515,121	0	198,491	198,491
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	5,036,492	0	5,036,492	3,284,736	0	3,284,736	1,751,756	0	1,751,756
4	997015	Airplane Lease Payments	0	110,446	110,446	0	79,725	79,725	0	30,721	30,721
12	997016	Redemption Expense Amortization	0	367,459	367,459	0	248,141	248,141	0	119,318	119,318
4	997020	FAS87 Current Pension Accrual	0	(1,018,381)	(1,018,381)	0	(735,118)	(735,118)	0	(283,263)	(283,263)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	222,871	0	222,871	222,871	0	222,871	0	0	0
12	997032	Interest Rate Swaps	0	785,778	785,778	0	530,628	530,628	0	255,150	255,150
4	997033	DSM Tariff Rider	(275,216)	0	(275,216)	(152,998)	0	(152,998)	(122,218)	0	(122,218)
12	997048	AFUDC	0	(237,135)	(237,135)	0	(160,135)	(160,135)	0	(77,000)	(77,000)
11	997049	Tax Depreciation	0	(27,359,988)	(27,359,988)	0	(18,559,921)	(18,559,921)	0	(8,800,067)	(8,800,067)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(26,017)	0	(26,017)	(26,017)	0	(26,017)	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,463,451	1,463,451	0	992,747	992,747	0	470,704	470,704
4	997081	Deferred Compensation	0	261,715	261,715	0	188,919	188,919	0	72,796	72,796
4	997082	Meal Disallowances	0	97,338	97,338	0	70,263	70,263	0	27,075	27,075
4	997083	Paid Time Off	0	114,503	114,503	0	82,654	82,654	0	31,849	31,849
2	997084	Customer Uncollectibles	0	(4,050)	(4,050)	0	(2,689)	(2,689)	0	(1,361)	(1,361)
99	997098	Provision for Rate Refund	443,735	0	443,735	0	0	0	443,735	0	443,735
		TOTAL SCHEDULE M ADJUSTMENTS	17,884,290	(18,733,603)	(849,313)	11,654,537	(12,455,398)	(800,861)	6,229,753	(6,278,205)	(48,452)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
G-ALL	2	Number of Customers	100.000%	66.397%	33.603%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	69.102%	30.898%
G-ALL	11	Book Depreciation	100.000%	67.836%	32.164%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.529%	32.471%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho	
14	410100	Deferred Federal Income Tax Expense - Allocated	4,275,763	2,842,827	1,432,936
99	410100	Deferred Federal Income Tax Exp	(1,899,758)	(1,174,113)	(725,645)
		SUBTOTAL	2,376,005	1,668,714	707,291
14	411100	Deferred Federal Income Tax Expense - Allocated	(95,258)	(63,334)	(31,924)
99	411100	Deferred Federal Income Tax Exp	9,106	9,106	0
		SUBTOTAL	(86,152)	(54,228)	(31,924)
		Total Deferred Federal Income Tax Expense	2,289,853	1,614,486	675,367

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.487%	33.513%
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 March 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	273,094	273,094	0	191,903	191,903	0	81,191	81,191
		TOTAL UNDERGROUND STORAGE TAX	0	273,094	273,094	0	191,903	191,903	0	81,191	81,191
		DISTRIBUTION									
99	408110	State Excise Tax	6,268,006	0	6,268,006	6,268,006	0	6,268,006	0	0	0
99	408120	Municipal Occupation & License Tax	7,409,158	0	7,409,158	6,092,988	0	6,092,988	1,316,170	0	1,316,170
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	3,450,311	0	3,450,311	2,177,648	0	2,177,648	1,272,663	0	1,272,663
99	409100	State Income Tax	207,214	0	207,214	0	0	0	207,214	0	207,214
		TOTAL DISTRIBUTION TAX	17,334,689	0	17,334,689	14,538,642	0	14,538,642	2,796,047	0	2,796,047
		TOTAL TAXES OTHER THAN FIT	17,334,689	273,094	17,607,783	14,538,642	191,903	14,730,545	2,796,047	81,191	2,877,238

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended March 31, 2014
Ending Balance Basis

Report ID: G-PLT-12E

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,171,691	1,283,589	2,455,280	990,654	926,559	1,917,213	181,037	357,030	538,067
4	3031XX	Misc Intangible IT Plant (3031XX)	11,459	13,166,014	13,177,473	0	9,503,887	9,503,887	11,459	3,662,127	3,673,586
		TOTAL INTANGIBLE PLANT	1,183,150	14,449,603	15,632,753	990,654	10,430,446	11,421,100	192,496	4,019,157	4,211,653
		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	1,514,757	1,514,757	0	1,064,420	1,064,420	0	450,337	450,337
1	352XXX	Wells	0	18,454,932	18,454,932	0	12,968,281	12,968,281	0	5,486,651	5,486,651
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	11,641,981	11,641,981	0	8,180,820	8,180,820	0	3,461,161	3,461,161
1	355000	Measuring & Regulating Equipment	0	309,025	309,025	0	217,152	217,152	0	91,873	91,873
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,630,130	1,630,130	0	1,145,492	1,145,492	0	484,638	484,638
		TOTAL UNDERGROUND STORAGE PLANT	0	35,465,820	35,465,820	0	24,921,832	24,921,832	0	10,543,988	10,543,988
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	169,993	0	169,993	106,858	0	106,858	63,135	0	63,135
6	375000	Structures & Improvements	852,715	21,450	874,165	584,689	14,822	599,511	268,026	6,628	274,654
6	376000	Mains	251,329,449	2,512,521	253,841,970	165,578,556	1,736,202	167,314,758	85,750,893	776,319	86,527,212
6	378000	Measuring & Reg Station Equip-General	5,323,012	57,440	5,380,452	3,235,855	39,692	3,275,547	2,087,157	17,748	2,104,905
6	379000	Measuring & Reg Station Equip-City Gate	6,078,463	0	6,078,463	1,882,878	0	1,882,878	4,195,585	0	4,195,585
6	380000	Services	164,088,054	0	164,088,054	111,958,994	0	111,958,994	52,129,060	0	52,129,060
6	381000	Meters	66,064,249	0	66,064,249	43,919,311	0	43,919,311	22,144,938	0	22,144,938
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	3,040,387	0	3,040,387	2,407,401	0	2,407,401	632,986	0	632,986
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	497,034,917	2,591,411	499,626,328	329,738,467	1,790,716	331,529,183	167,296,450	800,695	168,097,145
		GENERAL PLANT									
4	389XXX	Land & Land Rights	671,090	853,934	1,525,024	577,703	616,412	1,194,115	93,387	237,522	330,909
4	390XXX	Structures & Improvements	4,867,478	17,279,338	22,146,816	3,661,503	12,473,090	16,134,593	1,205,975	4,806,248	6,012,223
4	391XXX	Office Furniture & Equipment	2,979	9,862,851	9,865,830	0	7,119,499	7,119,499	2,979	2,743,352	2,746,331
4	392XXX	Transportation Equipment	7,959,280	1,935,735	9,895,015	6,143,833	1,397,310	7,541,143	1,815,447	538,425	2,353,872
4	393000	Stores Equipment	152,556	483,222	635,778	114,607	348,814	463,421	37,949	134,408	172,357
4	394000	Tools, Shop & Garage Equipment	2,480,238	3,332,077	5,812,315	2,059,174	2,405,260	4,464,434	421,064	926,817	1,347,881

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended March 31, 2014
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	62,831	283,128	345,959	47,386	204,376	251,762	15,445	78,752	94,197
4	396XXX	Power Operated Equipment	3,959,980	1,084,601	5,044,581	2,894,768	782,919	3,677,687	1,065,212	301,682	1,366,894
4	397XXX	Communications Equipment	2,227,262	7,344,820	9,572,082	804,637	5,301,858	6,106,495	1,422,625	2,042,962	3,465,587
4	398000	Miscellaneous Equipment	1,065	118,105	119,170	1,065	85,254	86,319	0	32,851	32,851
		TOTAL GENERAL PLANT	22,384,759	42,577,811	64,962,570	16,304,676	30,734,792	47,039,468	6,080,083	11,843,019	17,923,102
		TOTAL PLANT IN SERVICE	520,602,826	95,084,645	615,687,471	347,033,797	67,877,786	414,911,583	173,569,029	27,206,859	200,775,888
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(13,059,401)	(13,059,401)	0	(9,176,841)	(9,176,841)	0	(3,882,560)	(3,882,560)
G-ADEP		Distribution Plant	(168,980,109)	(1,521,716)	(170,501,825)	(112,407,809)	(1,051,536)	(113,459,345)	(56,572,300)	(470,180)	(57,042,480)
G-ADEP		General Plant	(5,960,227)	(11,676,346)	(17,636,573)	(3,674,144)	(8,428,571)	(12,102,715)	(2,286,083)	(3,247,775)	(5,533,858)
		TOTAL ACCUMULATED DEPRECIATION	(174,940,336)	(26,257,463)	(201,197,799)	(116,081,953)	(18,656,948)	(134,738,901)	(58,858,383)	(7,600,515)	(66,458,898)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(146,173)	(82,166)	(228,339)	(98,130)	(59,311)	(157,441)	(48,043)	(22,855)	(70,898)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(5,611,294)	(5,611,294)	0	(4,050,513)	(4,050,513)	0	(1,560,781)	(1,560,781)
G-AAAMT		Underground Storage	0	(239,688)	(239,688)	0	(168,429)	(168,429)	0	(71,259)	(71,259)
G-AAAMT		General Plant - 390200, 396200	(4,612)	(38,666)	(43,278)	(3,643)	(27,911)	(31,554)	(969)	(10,755)	(11,724)
		TOTAL ACCUMULATED AMORTIZATION	(150,785)	(5,971,814)	(6,122,599)	(101,773)	(4,306,164)	(4,407,937)	(49,012)	(1,665,650)	(1,714,662)
		TOTAL ACCUMULATED DEPR/AMORT	(175,091,121)	(32,229,277)	(207,320,398)	(116,183,726)	(22,963,112)	(139,146,838)	(58,907,395)	(9,266,165)	(68,173,560)
		NET GAS UTILITY PLANT before DFIT	345,511,705	62,855,368	408,367,073	230,850,071	44,914,674	275,764,745	114,661,634	17,940,694	132,602,328
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(66,891,790)	(66,891,790)	0	(45,171,357)	(45,171,357)	0	(21,720,433)	(21,720,433)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(8,981,123)	(8,981,123)	0	(6,463,358)	(6,463,358)	0	(2,517,765)	(2,517,765)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(108,306)	(108,306)	0	(78,181)	(78,181)	0	(30,125)	(30,125)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,103,517)	(1,103,517)	0	(745,194)	(745,194)	0	(358,323)	(358,323)
		TOTAL ACCUMULATED DFIT	0	(77,084,736)	(77,084,736)	0	(52,458,090)	(52,458,090)	0	(24,626,646)	(24,626,646)
		NET GAS UTILITY PLANT	345,511,705	(14,229,368)	331,282,337	230,850,071	(7,543,416)	223,306,655	114,661,634	(6,685,952)	107,975,682

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	69.102%	30.898%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.529%	32.471%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended March 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	345,511,705	(14,229,368)	331,282,337	230,850,071	(7,543,416)	223,306,655	114,661,634	(6,685,952)	107,975,682
	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	4,747	4,747	0	3,336	3,336	0	1,411	1,411
4	252000 Customer Advances	(77,864)	1,453	(76,411)	(11,804)	1,049	(10,755)	(66,060)	404	(65,656)
99	235199 Customer Deposits	(419,994)	0	(419,994)	(419,994)	0	(419,994)	0	0	0
C-WKC	Working Capital	0	1,504,716	1,504,716	0	0	0	0	1,504,716	1,504,716
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(497,858)	7,241,980	6,744,122	(431,798)	4,031,604	3,599,806	(66,060)	3,210,376	3,144,316
	NET RATE BASE	345,013,847	(6,987,388)	338,026,459	230,418,273	(3,511,812)	226,906,461	114,595,574	(3,475,576)	111,119,998

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 March 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended March 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended March 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible PIt (303000)	ED-AN	100,847	100,847												
Total Production/Transmission		1,019,247	1,019,247												
Distribution															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible PIt (303000)	ED-WA	2,844	2,844												
Total Distribution		26,997	26,997												
General Plant - 303000															
7,4	CD-AA	291,887	208,086	57,858	25,943		57,858	57,858		41,765	41,765		16,093	16,093	
9,4	CD-AN	9,729	7,651	2,078			2,078	2,078		1,500	1,500		578	578	
	GD-ID	4,058		4,058			4,058	4,058				4,058		4,058	
	GD-WA	23,730		23,730			23,730	23,730	23,730		23,730				
	GD-OR	7,794			7,794										
Total General Plant - 303000		337,198	215,737	87,724	33,737		27,788	59,936	87,724	23,730	43,265	66,995	4,058	16,671	20,729
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	9,437,602	6,728,067	1,870,721	838,814			1,870,721	1,870,721		1,350,380	1,350,380		520,341	520,341
9,4	CD-AN	8,885	6,987	1,898				1,898	1,898		1,370	1,370		528	528
9,4	CD-ID	10,281	8,085	2,196			2,196	2,196					2,196	2,196	
	ED-AN	191,062	191,062												
	ED-ID	4,747	4,747												
	ED-WA	515,909	515,909												
8,4	GD-AA	441,541		303,480	138,061		303,480	303,480		219,067	219,067		84,413	84,413	
4	GD-AN	1,782		1,782			1,782	1,782		1,286	1,286		496	496	
	GD-OR	250			250										
Total Miscellaneous IT Intangible Plant - 3031XX		10,612,059	7,454,857	2,180,077	977,125		2,196	2,177,881	2,180,077		1,572,103	1,572,103	2,196	605,778	607,974
Gas Underground Storage															
1	GD-AN	228		228				228	228		160	160		68	68
Total Gas Underground Storage		228		228				228	228		160	160		68	68
General Plant - 390200, 396200															
7,4	CD-AA	28,856	20,571	5,720	2,565		5,720	5,720		4,129	4,129		1,591	1,591	
4	ED-AN	9,649	9,649												
	GD-OR	3,139			3,139										
Total General Plant- 390200, 396200		41,644	30,220	5,720	5,704		5,720	5,720		4,129	4,129		1,591	1,591	
Total Amortization Expense		12,037,373	8,747,058	2,273,749	1,016,566		29,984	2,243,765	2,273,749	23,730	1,619,657	1,643,387	6,254	624,108	630,362

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended March 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(285,961,764)	(285,961,764)											
	Hydro (ED-AN)	(125,045,140)	(125,045,140)											
	Other (ED-AN)	(87,183,729)	(87,183,729)											
Total Electric Production		(498,190,633)	(498,190,633)											
Electric Transmission														
	ED-AN	(191,028,856)	(191,028,856)											
Total Electric Transmission		(191,028,856)	(191,028,856)											
Electric Distribution														
	ED-ID	(156,138,175)	(156,138,175)											
	ED-WA	(249,658,226)	(249,658,226)											
Total Electric Distribution		(405,796,401)	(405,796,401)											
Gas Underground Storage														
1	GD-AN	(13,059,401)	(13,059,401)		(13,059,401)	(13,059,401)		(9,176,841)	(9,176,841)		(3,882,560)	(3,882,560)		
	GD-OR	(543,354)		(543,354)										
Total Gas Underground Storage		(13,602,755)	(13,059,401)	(543,354)	(13,059,401)	(13,059,401)		(9,176,841)	(9,176,841)		(3,882,560)	(3,882,560)		
Gas Distribution														
6	GD-AN	(1,521,716)	(1,521,716)		(1,521,716)	(1,521,716)		(1,051,536)	(1,051,536)		(470,180)	(470,180)		
	GD-ID	(56,572,300)	(56,572,300)		(56,572,300)	(56,572,300)				(56,572,300)		(56,572,300)		
	GD-WA	(112,407,809)	(112,407,809)		(112,407,809)	(112,407,809)	(112,407,809)		(112,407,809)					
	GD-OR	(90,192,129)		(90,192,129)										
Total Gas Distribution		(260,693,954)	(170,501,825)	(90,192,129)	(168,980,109)	(1,521,716)	(170,501,825)	(112,407,809)	(1,051,536)	(113,459,345)	(56,572,300)	(470,180)	(57,042,480)	
General Plant														
	ED-AN	(36,643,659)	(36,643,659)											
	ED-ID	(6,161,369)	(6,161,369)											
	ED-WA	(13,079,726)	(13,079,726)											
7,4	CD-AA	(34,766,784)	(24,785,240)	(6,891,472)	(3,090,072)	(6,891,472)	(6,891,472)	(4,974,609)	(4,974,609)		(1,916,863)	(1,916,863)		
9,4	CD-AN	(10,779,000)	(8,476,713)	(2,302,287)		(2,302,287)	(2,302,287)	(1,661,906)	(1,661,906)		(640,381)	(640,381)		
9	CD-ID	(4,844,488)	(3,809,754)	(1,034,734)		(1,034,734)	(1,034,734)			(1,034,734)		(1,034,734)		
9	CD-WA	(2,415,136)	(1,899,287)	(515,849)		(515,849)	(515,849)	(515,849)		(515,849)				
8,4	GD-AA	(1,515,269)	(1,041,475)	(473,794)		(1,041,475)	(1,041,475)	(751,789)	(751,789)		(289,686)	(289,686)		
4	GD-AN	(1,441,112)	(1,441,112)			(1,441,112)	(1,441,112)	(1,040,267)	(1,040,267)		(400,845)	(400,845)		
	GD-ID	(1,251,349)	(1,251,349)			(1,251,349)	(1,251,349)			(1,251,349)		(1,251,349)		
	GD-WA	(3,158,295)	(3,158,295)			(3,158,295)	(3,158,295)	(3,158,295)		(3,158,295)				
	GD-OR	(3,917,656)		(3,917,656)										
Total General Plant		(119,973,843)	(94,855,748)	(17,636,573)	(7,481,522)	(5,960,227)	(11,676,346)	(17,636,573)	(3,674,144)	(8,428,571)	(12,102,715)	(2,286,083)	(3,247,775)	(5,533,858)
Total Accumulated Depreciation		(1,489,286,442)	(1,189,871,638)	(201,197,799)	(98,217,005)	(174,940,336)	(26,257,463)	(201,197,799)	(116,081,953)	(18,656,948)	(134,738,901)	(58,858,383)	(7,600,515)	(66,458,898)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended March 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended March 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	(7,615,753)	(7,615,753)												
Misc Intangible Plt (303000)	ED-AN	(741,700)	(741,700)												
Total Production/Transmission		(8,357,453)	(8,357,453)												
Distribution															
Franchises (302000)	ED-WA	(102,968)	(102,968)												
Misc Intangible Plt (303000)	ED-WA	(25,899)	(25,899)												
Total Distribution		(128,867)	(128,867)												
General Plant - 303000															
7,4	CD-AA	(349,554)	(249,197)	(69,289)	(31,068)		(69,289)	(69,289)		(50,016)	(50,016)		(19,273)	(19,273)	
9,4	CD-AN	(60,285)	(47,408)	(12,877)			(12,877)	(12,877)		(9,295)	(9,295)		(3,582)	(3,582)	
	GD-ID	(48,043)		(48,043)			(48,043)	(48,043)				(48,043)		(48,043)	
	GD-WA	(98,130)		(98,130)			(98,130)	(98,130)	(98,130)						
	GD-OR	(58,429)			(58,429)										
Total General Plant - 303000		(614,441)	(296,605)	(228,339)	(89,497)		(146,173)	(82,166)	(228,339)	(98,130)	(59,311)	(157,441)	(48,043)	(22,855)	(70,898)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(23,613,137)	(16,833,806)	(4,680,595)	(2,098,736)			(4,680,595)	(4,680,595)		(3,378,688)	(3,378,688)		(1,301,907)	(1,301,907)
9,4	CD-AN	(8,885)	(6,987)	(1,898)				(1,898)	(1,898)		(1,370)	(1,370)		(528)	(528)
9	CD-ID	(10,281)	(8,085)	(2,196)			(2,196)	(2,196)					(2,196)		(2,196)
	ED-AN	(503,850)	(503,850)												
	ED-ID	(9,679)	(9,679)												
	ED-WA	(1,087,878)	(1,087,878)												
8,4	GD-AA	(1,337,081)		(919,003)	(418,078)			(919,003)	(919,003)		(663,382)	(663,382)		(255,621)	(255,621)
4	GD-AN	(9,798)		(9,798)				(9,798)	(9,798)		(7,073)	(7,073)		(2,725)	(2,725)
	GD-OR	(1,046)			(1,046)										
Total Miscellaneous IT Intangible Plant - 3031XX		(26,581,635)	(18,450,285)	(5,613,490)	(2,517,860)		(5,611,294)	(5,613,490)	(5,613,490)	(4,050,513)	(4,050,513)		(1,560,781)	(1,562,977)	
Gas Underground Storage															
1	GD-AN	(239,688)		(239,688)				(239,688)	(239,688)		(168,429)	(168,429)		(71,259)	(71,259)
Total Gas Underground Storage		(239,688)		(239,688)			(239,688)	(239,688)	(239,688)	(168,429)	(168,429)		(71,259)	(71,259)	
General Plant - 390200, 396200															
7,4	CD-AA	(195,064)	(139,061)	(38,666)	(17,337)			(38,666)	(38,666)		(27,911)	(27,911)		(10,755)	(10,755)
9	CD-ID	(4,537)	(3,568)	(969)				(969)	(969)				(969)		(969)
9	CD-WA	(8,332)	(6,552)	(1,780)			(1,780)	(1,780)	(1,780)						
4	ED-AN	(56,603)	(56,603)												
	ED-WA	(110,678)	(110,678)												
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)						
	GD-OR	(47,919)			(47,919)										
Total General Plant - 390200, 396200		(424,996)	(316,462)	(43,278)	(65,256)		(4,612)	(38,666)	(43,278)	(3,643)	(27,911)	(31,554)	(969)	(10,755)	(11,724)
Total Accumulated Amortization		(36,347,080)	(27,549,672)	(6,124,795)	(2,672,613)		(150,785)	(5,971,814)	(6,124,795)	(101,773)	(4,306,164)	(4,407,937)	(49,012)	(1,665,650)	(1,716,858)

Allocation Ratios:
Service -

Electric Gas-North Gas-South Jurisdiction - Washington Idaho

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-12E
For Twelve Months Ended March 31, 2014		
Ending Balance Basis		

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	System Contract Demand	70.270%	29.730%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	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 March 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****						
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	704,242	0	0	0	0	0	0	0	0	704,242	0	704,242
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,986,889	0	0	2,842,253	2,842,253	0	0	790,281	790,281	0	354,355	354,355
9		CD-WA / ID / AN	1,205,951	370,172	343,838	234,362	948,372	100,539	93,387	63,653	257,579	0	0	0
		TOTAL ACCOUNT	6,772,910	383,783	706,117	3,099,389	4,189,289	577,703	93,387	853,934	1,525,024	704,242	354,355	1,058,597
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,778,785	930,516	2,132,762	3,715,507	6,778,785	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,177,767	0	0	0	0	2,177,767	0	0	2,177,767	0	0	0
99		GD-OR / AS	3,627,718	0	0	0	0	0	0	0	0	3,627,718	0	3,627,718
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	77,302,059	0	0	55,108,638	55,108,638	0	0	15,322,814	15,322,814	0	6,870,607	6,870,607
9		CD-WA / ID / AN	21,753,055	5,462,918	4,440,241	7,203,661	17,106,820	1,483,736	1,205,975	1,956,524	4,646,235	0	0	0
		TOTAL ACCOUNT	111,639,384	6,393,434	6,573,003	66,027,806	78,994,243	3,661,503	1,205,975	17,279,338	22,146,816	3,627,718	6,870,607	10,498,325
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,494,859	2,943,570	14,649	5,536,640	8,494,859	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	470,176	0	0	0	0	0	0	323,161	323,161	0	147,015	147,015
7		CD-AA	47,993,715	0	0	34,214,720	34,214,720	0	0	9,513,314	9,513,314	0	4,265,681	4,265,681
9		CD-WA / ID / AN	106,301	0	10,969	72,627	83,596	0	2,979	19,726	22,705	0	0	0
		TOTAL ACCOUNT	57,071,701	2,943,570	25,618	39,823,987	42,793,175	0	2,979	9,862,851	9,865,830	0	4,412,696	4,412,696
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	23,623,547	11,805,232	3,758,631	8,059,684	23,623,547	0	0	0	0	0	0	0
99		GD-WA / ID / AN	8,680,802	0	0	0	0	5,744,252	1,606,294	1,330,256	8,680,802	0	0	0
99		GD-OR / AS	2,831,907	0	0	0	0	0	0	0	0	2,831,907	0	2,831,907
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	5,193,105	1,471,201	770,073	1,842,636	4,083,910	399,580	209,153	500,462	1,109,195	0	0	0
		TOTAL ACCOUNT	40,859,157	13,276,433	4,528,704	10,280,012	28,085,149	6,143,832	1,815,447	1,935,734	9,895,013	2,831,907	47,088	2,878,995

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	ELECTRIC			GAS NORTH			OREGON GAS				
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	393000	Stores Equipment											
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,582,085	111,692	139,723	1,779,162	2,030,577	30,336	37,949	483,223	551,508	0	0
		TOTAL ACCOUNT	3,118,912	122,431	154,468	2,149,007	2,425,906	114,607	37,949	483,223	635,779	57,227	57,227
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	3,029,969	1,018,114	315,599	1,696,256	3,029,969	0	0	0	0	0	0
99		GD-WA / ID / AN	2,845,661	0	0	0	0	2,048,125	414,350	383,186	2,845,661	0	0
99		GD-OR / AS	873,489	0	0	0	0	0	0	0	873,489	0	873,489
8		GD-AA	1,615,643	0	0	0	0	0	0	1,110,464	1,110,464	0	505,179
7		CD-AA	8,995,788	0	0	6,413,097	6,413,097	0	0	1,783,145	1,783,145	0	799,546
9		CD-WA / ID / AN	341,993	40,681	24,723	203,543	268,947	11,049	6,715	55,282	73,046	0	0
		TOTAL ACCOUNT	17,702,543	1,058,795	340,322	8,312,896	9,712,013	2,059,174	421,065	3,332,077	5,812,316	873,489	1,304,725
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	716,452	146,649	58,744	511,059	716,452	0	0	0	0	0	0
99		GD-WA / ID / AN	141,307	0	0	0	0	45,985	14,997	80,325	141,307	0	0
99		GD-OR / AS	136,412	0	0	0	0	0	0	0	136,412	0	136,412
8		GD-AA	161,802	0	0	0	0	0	0	111,210	111,210	0	50,592
7		CD-AA	355,663	0	0	253,552	253,552	0	0	70,500	70,500	0	31,611
9		CD-WA / ID / AN	107,415	5,160	1,647	77,665	84,472	1,402	447	21,094	22,943	0	0
		TOTAL ACCOUNT	1,619,051	151,809	60,391	842,276	1,054,476	47,387	15,444	283,129	345,960	136,412	82,203

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	ELECTRIC			GAS NORTH			OREGON GAS					
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	38,448,448	18,049,087	10,600,085	9,799,276	38,448,448	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,609,983	0	0	0	0	2,824,958	954,531	830,494	4,609,983	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	554,036	0	0	394,972	394,972	0	0	109,821	109,821	0	49,243	
9		CD-WA / ID / AN	1,520,558	257,028	407,513	531,241	1,195,782	69,809	110,681	144,286	324,776	0	0	
		TOTAL ACCOUNT	45,176,859	18,306,115	11,007,598	10,725,489	40,039,202	2,894,767	1,065,212	1,084,601	5,044,580	43,834	49,243	93,077
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	53,628,067	9,456,126	2,999,639	41,172,302	53,628,067	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	24,607,683	0	0	17,542,817	17,542,817	0	0	4,877,735	4,877,735	0	2,187,131	
9		CD-WA / ID / AN	12,477,333	397,739	3,187,772	6,226,789	9,812,300	108,026	865,803	1,691,204	2,665,033	0	0	
		TOTAL ACCOUNT	94,246,172	9,853,865	6,187,411	64,941,908	80,983,184	804,636	1,422,624	7,344,820	9,572,080	1,193,307	2,497,601	3,690,908
	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	378,876,671	52,494,156	29,585,931	206,692,516	288,772,603	16,304,674	6,080,082	42,577,812	64,962,568	9,470,503	15,670,997	25,141,500

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 March 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN	7,073,182	153,179	0	6,920,003	7,073,182	0	0	0	0	0
99		GD-WA / ID / AN	1,171,691	0	0	0	0	990,654	181,037	0	1,171,691	0
99		GD-OR / AS	432,103	0	0	0	0	0	0	0	0	432,103
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,266,472	0	0	4,467,368	4,467,368	0	0	1,242,140	1,242,140	0
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0
		TOTAL ACCOUNT	15,137,506	153,179	0	11,539,980	11,693,159	990,654	181,037	1,283,589	2,455,280	432,103
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	4,770,300	3,681,657	23,524	1,065,119	4,770,300	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,176,401	0	0	0	0	0	0	1,495,884	1,495,884	0
7		CD-AA	54,384,277	0	0	38,770,551	38,770,551	0	0	10,780,051	10,780,051	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	61,435,514	3,681,657	65,713	39,875,689	43,623,059	0	11,459	12,286,804	12,298,263	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	4,377,369	0	0	3,120,626	3,120,626	0	0	867,682	867,682	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,402,514	0	0	3,133,014	3,133,014	0	0	879,208	879,208	1,231
	TOTAL		80,975,534	3,834,836	65,713	54,548,683	58,449,232	990,654	192,496	14,449,601	15,632,751	433,334

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 March 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(43,178,039)	(30,781,624)	(8,558,751)	(3,837,664)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,977,491)	(1,555,119)	(422,372)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
		Total	(45,701,925)	(32,726,268)	(9,089,429)	(3,886,228)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended March 31, 2014
Ending Balance Basis

Report ID: C-WKC-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		768,563	768,563		768,563	768,563		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		498,129	498,129		498,129	498,129		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,815,157	6,815,157		5,499,337	5,499,337		1,315,820	1,315,820
1	154300	PLANT MATERIALS & OPER SUP-CS2		248,377	248,377		200,422	200,422		47,955	47,955
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		730,637	730,637		589,571	589,571		141,066	141,066
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		0	0		0	0		0	0
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(645)	(645)		(520)	(520)		(125)	(125)
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	15,640,883		15,640,883	15,640,883		15,640,883	0		0
TOTAL			15,640,883	9,060,218	24,701,101	15,640,883	7,555,502	23,196,385	0	1,504,716	1,504,716

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%