

e-FILING REPORT COVER SHEET

REPORT NAME: Oregon Division Results of Operations

COMPANY NAME: Avista Corp, dba Avista Utilities

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes

If yes, please submit only the cover letter electronically. Submit confidential information as directed OAR 860-001-0070 or the terms of an applicable protective order.

If known, please select designation: RE (Electric) RG (Gas) RW (Water)
 RO (Other)

Report is required by: OAR
 Statute
 Order Order 99-272 / Order 99-284
 Other

Is this report associated with a specific docket/case? No Yes
If Yes, enter docket number: UM 903/AR 357

Key words: Oregon Spring Earnings

If known, please select the PUC Section to which the report should be directed:

- Corporate Analysis and Water Regulation
- Economic and Policy Analysis
- Electric and Natural Gas Revenue Requirements
- Electric Rates and Planning
- Natural Gas Rates and Planning
- Utility Safety, Reliability & Security
- Administrative Hearings Division
- Consumer Services Section

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- **Annual Fee Statement form and payment remittance or**
- **OUS or RSPF Surcharge form or surcharge remittance or**
- **Any other Telecommunications Reporting or**
- **Any daily safety or safety incident reports or**
- **Accident reports required by ORS 654.715.**



Avista Corp.

1411 East Mission P.O. Box 3727
Spokane, Washington 99220-0500
Telephone 509-489-0500
Toll Free 800-727-9170

April 7, 2014

Public Utility Commission of Oregon
3930 Fairview Industrial Dr SE
Salem, Oregon 97302-1166

RE: Avista Corp, Oregon Division Results of Operations

Attn: Filing Center

This report is for the twelve months ended December 31, 2013, along with accompanying workpapers, for the Oregon division of Avista Corp. The following is a summary of the results:

	Per UM-903	Annual Report After All Type I	Annual Report After Type II
Rate of Return	7.36%	6.58%	6.58%
Implied Return on Equity	9.02%	7.43%	7.43%

If you have any questions concerning this information, please call me at (509) 495-8601.

Sincerely,

Liz Andrews
Manager, Revenue Requirements
liz.andrews@avistacorp.com
Enclosures

AVISTA UTILITIES
Oregon
Twelve Months Ending December 31, 2013

	Per Results	Earnings	Earnings	Weather	Total	Total	Earnings	
	Reports	Test	Test Results	Normalization	Type I	Type II	Test Incl.	
		Adjustments	UM-903	Sales/Purch	Results	Adjustments	Type II Adj.	
	(fr/ Table II)				(fr/ Table III)			
	A	B	C	D	E	F	G	
OPERATING REVENUES								
1	Total General Business	\$94,289,386	0	\$94,289,386	(\$4,906,720)	\$89,382,666	0	\$89,382,666
2	Transportation	3,043,534	0	3,043,534	0	3,043,534	0	3,043,534
3	Other	90,950,422	0	90,950,422	0	90,950,422	(9,062,436)	81,887,986
4	Total Operating Revenues	188,283,342	0	188,283,342	(4,906,720)	183,376,622	(9,062,436)	174,314,186
OPERATING EXPENSES								
5	Gas Purchased	139,222,464	0	139,222,464	(2,926,996)	136,295,468	(9,056,522)	127,238,946
6	Operations & Maintenance	14,001,198	(708,888)	13,292,310	(26,104)	13,266,206	0	13,266,206
7	Administrative & General	7,595,263	(383,896)	7,211,367	(16,222)	7,195,145	0	7,195,145
8	Taxes Other Than Income	6,301,528	0	6,301,528	(99,562)	6,201,966	0	6,201,966
9	Depreciation & Amortization	6,678,455	0	6,678,455	0	6,678,455	0	6,678,455
10	Total Operating Expenses	173,798,908	(1,092,784)	172,706,124	(3,068,884)	169,637,240	(9,056,522)	160,580,718
11	OPERATING INCOME BEFORE INCOME TAX	14,484,434	1,092,784	15,577,218	(1,837,836)	13,739,382	(5,914)	13,733,468
INCOME TAXES								
12	Current Federal Income Taxes	1,102,466	426,048	1,528,514	(639,756)	888,758	(2,059)	886,699
13	Deferred Federal Income Taxes	2,831,664	0	2,831,664	0	2,831,664	0	2,831,664
14	State Income Taxes	0	6,634	6,634	(9,961)	(3,327)	(32)	(3,359)
15	Total Income Taxes	3,934,130	432,682	4,366,812	(649,717)	3,717,095	(2,091)	3,715,004
16	NET OPERATING INCOME	\$10,550,304	\$660,102	\$11,210,406	(\$1,188,119)	\$10,022,287	(\$3,823)	\$10,018,464
AVERAGE RATE BASE								
17	Utility Plant in Service	\$287,746,864	(4,423)	\$287,742,441	\$0	\$287,742,441	0	\$287,742,441
18	Less: Accumulated Depreciation & Amortization	(98,025,273)	0	(98,025,273)	0	(98,025,273)	0	(98,025,273)
19	Net Utility Plant	189,721,591	(4,423)	189,717,168	0	189,717,168	0	189,717,168
20	Accumulated Deferred Income Taxes	(39,941,626)	0	(39,941,626)	0	(39,941,626)	0	(39,941,626)
21	Inventory and Other	2,543,756	0	2,543,756	0	2,543,756	0	2,543,756
22	TOTAL AVERAGE RATE BASE	\$152,323,721	(\$4,423)	\$152,319,298	\$0	\$152,319,298	\$0	\$152,319,298
23	RATE OF RETURN	6.93%		7.36%		6.58%		6.58%
24	IMPLIED RETURN ON EQUITY	8.14%		9.02%		7.43%		7.43%
UM-903 Earnings Test Calculation								
25	EARNINGS THRESHOLD - Return on Equity			11.18% ⁽¹⁾				
26	EQUITY EARNINGS AT THRESHOLD RATE			\$8,347,489				
27	EQUITY EARNINGS ACTUAL			\$6,734,736				
28	100% OF NOI EXCEEDING THRESHOLD			(\$1,612,753)				
29	100% OF REVENUE EXCEEDING THRESHOLD			(\$2,568,967)				
30								
32	33% REVENUE ADJ DUE TO SPRING REVIEW () = Under Threshold			(\$847,759)				
33								
34	Conversion factor			0.627783				
AVISTA COST OF CAPITAL								
		Capital	Cost	Weighted				
		Structure (2)	(3)	Cost				
	Long-Term Debt and Preferred Securities	50.98%	5.76%	2.94%				
	Common Equity	49.02%	10.08%	4.94%				
	Total	100.00%		7.88%				

Type I: Adjustments for uncollectible estimate, debt synchronization, salaries, incentives, dues, prior period true-ups

Type II: Adjustment for Gas Cost Incentive

(1) Earnings Threshold: calculated as the sum of 0.10% authorized ROE, plus 100 basis points (per Order 11-080), plus .08% for change in the risk free rate for the 12-month calendar year.

(2) Five-quarter Average Actual Capital Structure.

(3) Five-quarter Actual Average Cost.

OR NATURAL GAS RESULTS OF OPERATIONS

12 ME-12/13	
OR	

SUMMARY

NOI	10,550,304
Rate Base	152,323,721
Rate of Return	6.926%

FOUR FACTOR ALLOCATOR

Number of Customers	96,651	588,681	685,332
Direct Labor	4,378,736	77,238,742	81,617,478
Direct O&M Expense	5,940,182	108,638,263	114,578,445
Direct Net Plant	166,301,482	2,374,274,791	2,540,576,273

Ratio to Jurisdictional Total

Number of Customers	14.103%	14.103%
Direct Operating Payroll	5.365%	5.365%
Direct Op/Maint Expense	5.184%	5.184%
Direct Net Plant	6.546%	6.546%

Four Factor Allocation

7.800%	7.800%
--------	--------

RESULTS OF OPERATIONS

	ROO	Dec-13
	Account Number	Oregon
REVENUES		
Sales to Ultimate Customers	480-484	94,289,386
Transportation	489300	3,043,534
Other Revenues (excl. Transportation)	483,488,493,495	90,950,422
TOTAL REVENUES		188,283,342
PRODUCTION EXPENSES		
Production O&M		0
Gas Purchases (incl Other Gas Exp)	804	139,222,464
Depreciation		0
Other Taxes		0
Total Production		139,222,464
UNDERGROUND STORAGE EXPENSES		
Supervision & Enginerring		0
Other Expenses	824	67,117
Other Equipment	837	54,844
TOTAL UNDERGROUND STORAGE OP. EXP		121,961 (b)
Depreciation Expense		113,379 (a)
Other Taxes		53,722
TOTAL UNDERGROUND STORAGE EXP.		289,062
TRANSMISSION EXPENSES		
Transmission O&M		0
Depreciation		0
Other Taxes		0
Total Transmission		0
DISTRIBUTION EXPENSES		
Distribution O&M	885-894	8,061,547 (b)
Depreciation	403X50	3,987,153 (a)
State Income Taxes (from Other Taxes)		0
Other Taxes	OTX	6,247,806
Total Distribution		18,296,506
CUSTOMER ACCOUNTS	901-905	3,652,703 (b)
CUSTOMER SERVICE & INFO	908-910	2,164,810 (b)
SALES	911-916	177 (b)
ADMIN & GENERAL		
Salaries	920	2,722,328
Offices Supplies	921	485,980
A&G Transferred	922	0
Outside Services	923	1,160,043
Property Insurance	924	140,805
Injuries and Damages	925	377,950
Employee Pensions and Benefits	926	102,517
Regulatory Commission	928	1,280,158
Misc. General	930	395,021
Rents	931	72,052
Maint. of General Plant	935	858,409
Subtotal		7,595,263 (a)
Depreciation & Amortization	403X60,403X70	1,441,342 (a)
Amort of Intangible Plant	404	864,270 (a)
Other Taxes		0
Total Admin & General		9,900,875
OTHER EXPENSES - Senate Bill 408	407330-407431	-1,429 (a)
OTHER EXPENSES - Reg Credit Roseburg/Medford Defe	407421	273,740 (a)
TOTAL EXPENSES		173,798,908
NOI BEFORE FIT		14,484,434

FIT-Current		1,102,466
DFIT		<u>2,831,664</u>
Total FIT		<u>3,934,130</u>
effective rate		27.16%
NET OPERATING INCOME		<u>10,550,304</u>

O.K.

GAS UTILITY PLANT		
INTANGIBLE PLANT	303 - C-IPL	5,457,288
UNDERGROUND STORAGE PLANT	350-357	5,813,612
PRODUCTION PLANT	301-311	7,628
TRANSMISSION PLANT		0
DISTRIBUTION PLANT	374-387	254,396,170
GENERAL PLANT	389-398	<u>22,072,166</u>
GROSS PLANT		<u>287,746,864</u>
ACCUMULATED DEPRECIATION	108	-95,657,292
ACCUMULATED AMORTIZATION	2111	<u>-2,367,981</u>
		<u>-98,025,273</u>
NET UTILITY PLANT		<u>189,721,591</u>

RATE BASE ADJ.		
ACCUM. DFIT	OR-PLT-12A	-39,941,626
OTHER	OR-APL-12A	<u>2,543,756</u>
Total Adj.		-37,397,870
NET RATE BASE		<u>152,323,721</u>

O.K.

Reconciliation:		
Depreciation and Amortization:	(a)	<u>6,678,455</u>
Operations and Maintenance:	(b)	<u>14,001,198</u>

O.K.

O.K.

AVISTA UTILITIES
Oregon
Type I Adjustments
Twelve Months Ending December 31, 2013

	Uncollectible Expense Adj.	Salaries & Wages Adj.	Incentive Pay Adj.	Memberships & Dues Adj.	Miscellaneous Adjustments	Restate Debt Interest	Total Type I Adjustments
	(1a)	(1b)	(1c)	(1d)	(1e)	(1f)	
OPERATING REVENUES							
1	Total General Business						\$0
2	Transportation						0
3	Other						0
4	Total Operating Revenues	0	0	0	0	0	0
OPERATING EXPENSES							
5	Gas Purchased						0
6	Operations & Maintenance	(156,181)	(6,635)		(546,072)		(708,888)
7	Administrative & General			(358,361)	(25,535)		(383,896)
8	Taxes Other Than Income						0
9	Depreciation & Amortization						0
10	Total Operating Expenses	(156,181)	(6,635)	(358,361)	(25,535)	(546,072)	(1,092,784)
11	OPERATING INCOME BEFORE INCOME TAX	156,181	6,635	358,361	25,535	546,072	1,092,784
INCOME TAXES							
			0				
12	Current Federal Income Taxes	54,367	2,310	124,747	8,889	190,089	426,048
13	Deferred Federal Income Taxes	0	0	0	0	0	0
14	State Income Taxes	847	36	1,942	138	2,960	6,634
15	Total Income Taxes	55,214	2,346	126,689	9,027	193,049	432,682
16	NET OPERATING INCOME	\$100,967	\$4,289	\$231,672	\$16,508	\$353,023	(\$46,357)
AVERAGE RATE BASE							
17	Utility Plant in Service		\$ (4,423)				(4,423)
18	Less: Accumulated Depreciation & Amortization						0
19	Net Utility Plant	0	(4,423)	0	0	0	(4,423)
20	Accumulated Deferred Income Taxes						0
21	Inventory and Other						0
22	TOTAL AVERAGE RATE BASE	0	(4,423)	0	0	0	(4,423)

TABLE III

AVISTA UTILITIES
Oregon
Type II Adjustments
Twelve Months Ending December 31, 2013

	Gas Cost Adjustment	Total Type II Adjustments
	(2a)	
OPERATING REVENUES		
1 Total General Business		\$0
2 Transportation		0
3 Other	(9,062,436)	(9,062,436)
4 Total Operating Revenues	<u>(9,062,436)</u>	<u>(9,062,436)</u>
OPERATING EXPENSES		
5 Gas Purchased	(9,056,522)	(9,056,522)
6 Operations & Maintenance		0
7 Administrative & General		0
8 Taxes Other Than Income		0
9 Depreciation & Amortization		0
10 Total Operating Expenses	<u>(9,056,522)</u>	<u>(9,056,522)</u>
11 OPERATING INCOME BEFORE INCOME TAX	(5,914)	(5,914)
INCOME TAXES		
12 Current Federal Income Taxes	(2,059)	(2,059)
13 Deferred Federal Income Taxes	0	0
14 State Income Taxes	(32)	(32)
15 Total Income Taxes	<u>(2,091)</u>	<u>(2,091)</u>
16 NET OPERATING INCOME	<u>(\$3,823)</u>	<u>(\$3,823)</u>
AVERAGE RATE BASE		
17 Utility Plant in Service		\$0
18 Less: Accumulated Depreciation & Amortization		0
19 Net Utility Plant	<u>0</u>	<u>0</u>
20 Accumulated Deferred Income Taxes		0
21 Inventory and Other		0
22 TOTAL AVERAGE RATE BASE	<u>0</u>	<u>\$0</u>

**Avista Utilities
Oregon Jurisdiction**

**Oregon Gas Adjustment Descriptions
Twelve Months Ended December 31, 2013**

(R) Per Results Report - Table I, column (A)

Results of Operations Report amounts are for the twelve months ended December 31, 2013. Dollar figures agree to the Company's financial general ledger records in total.

(1a) Uncollectible Expense - Table II

This adjustment revises the accrued expense to a three-year average (ending with the test year) of the actual net write-offs.

(1b) Salaries & Wages - Table II

Wages & Salaries are treated in a manner consistent with that approved by the Commission in Order No. 03-570, September 25, 2003 and in Order No. 08-185, March 31, 2008. As recommended by Staff in the review of adjusted Results of Operations for 12/31/1994, Staff's approach recommended an adjustment for 1/2 the difference between actual payroll and the annual percent based on the Consumer Price Index. The Union portion of this adjustment annualizes the effect on union labor expense of the union wage adjustments implemented in March of each year. The union adjustment was combined with the Salaries & Wages adjustment for the 2013 reporting year.

(1c) Incentive Pay - Table II

Incentives are treated in a manner consistent with that approved by the Commission in Orders No. 09-422, October 26, 2009 and No.11-080, March 10, 2011. These incentives are tied to specific performance goals – (cost control, reliability and customer satisfaction), excludes officers at 100% and excludes 50% of non-officer incentives paid.

(1d) Memberships & Dues - Table II

Memberships & Dues are treated in a manner consistent with that approved by the Commission in Order No. 03-570, September 25, 2003 and in Order No. 08-185, March 31, 2008. As recommended by Staff in the review of adjusted Results of Operations for 12/31/1994 dues expenses are classified and specific percentages allowed for each category.

(1e) Miscellaneous True-ups - Table II

This adjusts for the impact of atmospheric testing done on a three year rotation and is in a manner consistent with that approved by the Commission in Order No. 09-422, October 26, 2009 and Order No. 11-080, March 10, 2011. This adjustment also removes expenses that should have been recorded below the line to a Non-Utility account, as well as removing Category A Advertising expenses above the allowed threshold per OAR 860-026-0022.

(1f) Restate Debt Interest - Table II

This adjustment reflects the federal income tax effect of the restated level of interest expense for the test period. Interest expense is determined using a weighted cost of debt determined using a five quarter average capital structure ratio and long-term debt costs at December 31, 2013.

(W) Weather Normalized Sales - Table I, column (D)

This adjustment normalizes weather sensitive gas therm sales by eliminating the effect of temperature deviations above or below historical normals. This adjustment restates revenue and gas costs to reflect the change in therm sales as if weather had been normal based upon energy rates and the authorized weighted average cost of gas in effect during the year. The adjustment reflects weather factors and historical normals that are consistent with the Company's last acknowledged Integrated Resource Plan per the settlement in Docket No. UG-246 (Order No. 14-015).

(2a) Gas Cost Adjustment - Table III

This adjustment eliminates the non-deferred Purchased Gas Costs pursuant to Order No. 06-610 approved by the PUC of Oregon October 30, 2006. (The deferred/non-deferred amount is determined net of Sales for Resale.)

TABLE I

AVISTA UTILITIES

Oregon

Twelve Months Ending December 31, 2013

	Per Results	Earnings	Earnings	Weather	Total	Total	Earnings	
	Reports	Test	Test Results	Normalization	Type I	Type II	Test Incl.	
		Adjustments	UM-903	Sales/Purch	Results	Adjustments	Type II Adj.	
	(fr/ Table II)					(fr/ Table III)		
	A	B	C	D	E	F	G	
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1	Total General Business	\$94,289,386	0	\$94,289,386	(\$4,906,720)	\$89,382,666	0	\$89,382,666
2	Transportation	3,043,534	0	3,043,534	0	3,043,534	0	3,043,534
3	Other	90,950,422	0	90,950,422	0	90,950,422	(9,062,436)	81,887,986
4	Total Operating Revenues	188,283,342	0	188,283,342	(4,906,720)	183,376,622	(9,062,436)	174,314,186
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7	Administrative & General	7,595,263	(383,896)	7,211,367	(16,222)	7,195,145	0	7,195,145
8	Taxes Other Than Income	6,301,528	0	6,301,528	(99,562)	6,201,966	0	6,201,966
9	Depreciation & Amortization	6,678,455	0	6,678,455	0	6,678,455	0	6,678,455
10	Total Operating Expenses	173,798,908	(1,092,784)	172,706,124	(3,068,884)	169,637,240	(9,056,522)	160,580,718
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15	Total Income Taxes	3,934,130	432,682	4,366,812	(649,717)	3,717,095	(2,091)	3,715,004
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18	Less: Accumulated Depreciation & Amortization	(98,025,273)	0	(98,025,273)	0	(98,025,273)	0	(98,025,273)
19	Net Utility Plant	189,721,591	(4,423)	189,717,168	0	189,717,168	0	189,717,168
20	Accumulated Deferred Income Taxes	(39,941,626)	0	(39,941,626)	0	(39,941,626)	0	(39,941,626)
21	Inventory and Other	2,543,756	0	2,543,756	0	2,543,756	0	2,543,756
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TOTAL UNDERGROUND STORAGE EXP.		289,062
TRANSMISSION EXPENSES		
Transmission O&M		0
Depreciation		0
Other Taxes		0
Total Transmission		0
DISTRIBUTION EXPENSES		
Distribution O&M	885-894	8,061,547 (b)
Depreciation	403X50	3,987,153 (a)
State Income Taxes (from Other Taxes)		0
Other Taxes	OTX	6,247,806
Total Distribution		18,296,506
CUSTOMER ACCOUNTS	901-905	3,652,703 (b)
CUSTOMER SERVICE & INFO	908-910	2,164,810 (b)
SALES	911-916	177 (b)
ADMIN & GENERAL		
Salaries	920	2,722,328
Offices Supplies	921	485,980
A&G Transferred	922	0
Outside Services	923	1,160,043
Property Insurance	924	140,805
Injuries and Damages	925	377,950
Employee Pensions and Benefits	926	102,517
Regulatory Commission	928	1,280,158
Misc. General	930	395,021
Rents	931	72,052
Maint. of General Plant	935	858,409
Subtotal		7,595,263 (a)
Depreciation & Amortization	403X60,403X70	1,441,342 (a)
Amort of Intangible Plant	404	864,270 (a)
Other Taxes		0
Total Admin & General		9,900,875
OTHER EXPENSES - Senate Bill 408	407330-407431	-1,429 (a)
OTHER EXPENSES - Reg Credit Roseburg/Medford Defe	407421	273,740 (a)
TOTAL EXPENSES		173,798,908
NOI BEFORE FIT		14,484,434

FIT-Current		1,102,466
DFIT		<u>2,831,664</u>
Total FIT		<u>3,934,130</u>
effective rate		27.16%
NET OPERATING INCOME		<u>10,550,304</u>

O.K.

GAS UTILITY PLANT		
INTANGIBLE PLANT	303 - C-IPL	5,457,288
UNDERGROUND STORAGE PLANT	350-357	5,813,612
PRODUCTION PLANT	301-311	7,628
TRANSMISSION PLANT		0
DISTRIBUTION PLANT	374-387	254,396,170
GENERAL PLANT	389-398	<u>22,072,166</u>
GROSS PLANT		<u>287,746,864</u>
ACCUMULATED DEPRECIATION	108	-95,657,292
ACCUMULATED AMORTIZATION	2111	<u>-2,367,981</u>
		<u>-98,025,273</u>
NET UTILITY PLANT		<u>189,721,591</u>

RATE BASE ADJ.		
ACCUM. DFIT	OR-PLT-12A	-39,941,626
OTHER	OR-APL-12A	<u>2,543,756</u>
Total Adj.		-37,397,870
NET RATE BASE		<u>152,323,721</u>

O.K.

Reconciliation:			
Depreciation and Amortization:	(a)	<u>6,678,455</u>	O.K.
Operations and Maintenance:	(b)	<u>14,001,198</u>	O.K.

RESULTS OF OPERATIONS			Report ID: OR-ALL-12A
GAS ALLOCATION PERCENTAGES			
For Twelve Months Ended December 31, 2013 Average of Monthly Averages Basis			
Basis	Ref	Description	Oregon

AVISTA UTILITIES

Input		01-01-2013	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North/Oregon 4-Factor					
	Direct O & M Accts 580 - 894		68,965,506	60,243,237	5,651,108	3,071,161
	Direct O & M Accts 901 - 935		41,147,627	29,854,933	8,129,433	3,163,261
	Direct O & M Accts 901 - 905 Utility 9 Only		4,465,312	3,053,607	1,411,705	XXXXXX
	Adjustments		0			
	Total		114,578,445	93,151,777	15,192,246	6,234,422
	Percentage		100.000%	81.300%	13.259%	5.441%
	Direct Labor Accts 580 - 894		65,772,800	51,029,386	10,468,202	4,275,212
	Direct Labor Accts 901 - 935		5,175,642	3,333,358	497,385	1,344,899
	Direct Labor Accts 901 - 905 Utility 9 Only		10,669,036	7,158,435	3,510,601	XXXXXX
	Total		81,617,478	61,521,179	14,476,188	5,620,111
	Percentage		100.000%	75.377%	17.737%	6.886%
	Number of Customers		685,332	362,462	226,219	96,651
	Percentage		100.000%	52.888%	33.009%	14.103%
	Net Direct Plant		2,540,576,273	2,027,886,265	345,513,055	167,176,953
	Percentage		100.000%	79.820%	13.600%	6.580%
	Total Percentages		400.000%	289.385%	77.605%	33.010%
	Average (CD AA)		100.000%	72.346%	19.401%	8.253%

7

RESULTS OF OPERATIONS			Report ID: OR-ALL-12A
GAS ALLOCATION PERCENTAGES			
For Twelve Months Ended December 31, 2013 Average of Monthly Averages Basis			
Basis	Ref	Description	Oregon

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		8,210,713	0	5,319,674	2,891,039
	Direct O & M Accts 901 - 935		10,885,298	0	7,836,155	3,049,143
	Direct O & M Accts 901 - 905 Utility 9 Only		1,411,705	0	1,411,705	XXXXXX
	Total		20,507,716	0	14,567,534	5,940,182
	Percentage		100.000%	0.000%	71.034%	28.966%
	Direct Labor Accts 580 - 894		11,244,329	0	7,983,762	3,260,567
	Direct Labor Accts 901 - 935		1,531,702	0	413,533	1,118,169
	Direct Labor Accts 901 - 905 Utility 9 Only		3,510,601	0	3,510,601	XXXXXX
	Total		16,286,632	0	11,907,896	4,378,736
	Percentage		100.000%	0.000%	73.115%	26.885%
	Number of Customers		322,870	0	226,219	96,651
	Percentage		100.000%	0.000%	70.065%	29.935%
	Net Direct Plant		504,945,491	0	338,644,009	166,301,482
	Percentage		100.000%	0.000%	67.065%	32.935%
	Total Percentages		400.000%	0.000%	281.279%	118.721%
	Average (GD AA)		100.000%	0.000%	70.320%	29.680%

RESULTS OF OPERATIONS			Report ID: OR-ALL-12A
GAS ALLOCATION PERCENTAGES			
For Twelve Months Ended December 31, 2013 Average of Monthly Averages Basis			
Basis	Ref	Description	Oregon

AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		65,927,810	60,243,237	5,684,573	0
	Direct O & M Accts 901 - 935		37,981,681	29,854,933	8,126,748	0
	Adjustments		0	0	0	0
	Total		103,909,491	90,098,170	13,811,321	0
	Percentage		100.000%	86.708%	13.292%	0.000%
	Direct Labor Accts 580 - 894		61,509,081	51,029,386	10,479,695	0
	Direct Labor Accts 901 - 935		3,968,432	3,333,358	635,074	0
	Total		65,477,513	54,362,744	11,114,769	0
	Percentage		100.000%	83.025%	16.975%	0.000%
	Number of Customers		588,681	362,462	226,219	0
	Percentage		100.000%	61.572%	38.428%	0.000%
	Net Direct Plant		2,348,249,795	2,009,605,786	338,644,009	0
	Percentage		100.000%	85.579%	14.421%	0.000%
	Total Percentages		400.000%	316.884%	83.116%	0.000%
	Average (CD AN/ID/WA)		100.000%	79.221%	20.779%	0.000%

RESULTS OF OPERATIONS		Report ID:	AVISTA UTILITIES		
GAS OPERATING STATEMENT		OR-OPS-12A			
For Twelve Months Ended December 31, 2013					
Average of Monthly Averages Basis		***** OREGON *****			
Ref/Basis	Account	Description	Direct	Allocated	Total
		REVENUES			
		SALES OF GAS:			
99	480000	Residential	61,041,005	0	61,041,005
99	481200	Commercial	31,579,715	0	31,579,715
99	481300	Industrial-Firm	474,311	0	474,311
99	481400	Interruptible	453,718	0	453,718
99	484000	Interdepartmental Sales	14,751	0	14,751
99	499000	Unbilled Revenue	725,886	0	725,886
		SALES TO ULTIMATE CUSTOMERS	94,289,386	0	94,289,386
		OTHER OPERATING REVENUES:			
99	483XXX	Sales For Resale	90,624,357	0	90,624,357
99	488000	Miscellaneous Service Revenues	151,862	0	151,862
99	489300	Transportation - Commercial/Industrial	3,043,534	0	3,043,534
99	493000	Other Gas Revenue - Gas Property Rent	757	0	757
99	495XXX	Other Gas Revenues	173,446	0	173,446
99	496100	Provision for Rate Refund	0	0	0
		OTHER OPERATING REVENUES	93,993,956	0	93,993,956
		TOTAL GAS REVENUES	188,283,342	0	188,283,342
		PRODUCTION EXPENSES:			
OR-804	804XXX	Gas Purchases	138,793,793	0	138,793,793
OR-805	805XXX	Other Gas Purchases	(385,337)	0	(385,337)
99	807000	Purchased Gas Expenses	0	0	0
OR-808	808XXX	Natural Gas Storage Transactions	687,324	0	687,324
99	811000	Gas Used for Products Extraction	(416,865)	0	(416,865)
99	813000	Other Gas Expenses	0	495,798	495,798
99	813010	Gas Technology Institute (GTI) Expenses	47,751	0	47,751
		TOTAL PRODUCTION EXPENSES	138,726,666	495,798	139,222,464
		UNDERGROUND STORAGE EXPENSES:			
99	814000	Supervision & Engineering	0	0	0
99	824000	Other Expenses	67,117	0	67,117
99	837000	Other Equipment	54,844	0	54,844
		TOTAL UNDERGROUND STORAGE OPER EXP	121,961	0	121,961
OR-DEPX		Depreciation Expense-Underground Storage	113,379	0	113,379
OR-OTX		Taxes Other Than FIT-Underground Storage	0	53,722	53,722
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	113,379	53,722	167,101
		TOTAL UNDERGROUND STORAGE EXPENSES	235,340	53,722	289,062

RESULTS OF OPERATIONS		Report ID:	AVISTA UTILITIES		
GAS OPERATING STATEMENT		OR-OPS-12A			
For Twelve Months Ended December 31, 2013		***** OREGON *****			
Average of Monthly Averages Basis					
Ref/Basis	Account	Description	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:			
		OPERATION			
99	870000	Supervision & Engineering	235,259	546,477	781,736
99	871000	Distribution Load Dispatching	0	0	0
99	874000	Mains & Services Expenses	1,239,202	94,589	1,333,791
99	875000	Measuring & Reg Sta Exp-General	221,870	0	221,870
99	876000	Measuring & Reg Sta Exp-Industrial	1,710	0	1,710
99	877000	Measuring & Reg Sta Exp-City Gate	5,160	29	5,189
99	878000	Meter & House Regulator Expenses	966,997	0	966,997
99	879000	Customer Installation Expenses	1,182,540	28,628	1,211,168
99	880000	Other Expenses	724,936	178,727	903,663
99	881000	Rents	197	13,304	13,501
		MAINTENANCE			
99	885000	Supervision & Engineering	68,155	0	68,155
99	887000	Mains	1,097,586	0	1,097,586
99	889000	Measuring & Reg Sta Exp-General	150,288	0	150,288
99	890000	Measuring & Reg Sta Exp-Industrial	20,451	0	20,451
99	891000	Measuring & Reg Sta Exp-City Gate	9,108	0	9,108
99	892000	Services	589,526	0	589,526
99	893000	Meters & House Regulators	537,258	0	537,258
99	894000	Other Equipment	149,411	139	149,550
		DISTRIBUTION O&M EXPENSES	7,199,654	861,893	8,061,547
OR-DEPX		Depreciation Expense-Distribution	3,987,153	0	3,987,153
OR-OTX		Taxes Other Than FIT-Distribution	6,247,806	0	6,247,806
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	10,234,959	0	10,234,959
		TOTAL DISTRIBUTION EXPENSES	17,434,613	861,893	18,296,506
		CUSTOMER ACCOUNTS EXPENSES:			
99	901000	Supervision	0	94,387	94,387
99	902000	Meter Reading Expenses	296,325	0	296,325
OR-903	903XXX	Customer Records & Collection Expenses	700,269	1,822,602	2,522,871
99	904000	Uncollectible Accounts	0	675,746	675,746
99	905000	Misc Customer Accounts	0	63,374	63,374
		CUSTOMER ACCOUNTS OPERATING EXP	996,594	2,656,109	3,652,703
		CUSTOMER SERVICE & INFO EXPENSES:			
OR-908	908XXX	Customer Assistance Expenses	1,765,901	90	1,765,991
99	909000	Advertising	324,350	20,867	345,217
99	910000	Misc Customer Service & Info Exp	0	53,602	53,602
		CUSTOMER SVC & INFO OPERATING EXP	2,090,251	74,559	2,164,810
		SALES EXPENSES:			
99	912000	Demonstrating & Selling Expenses	177	0	177
99	913000	Advertising	0	0	0
99	916000	Miscellaneous Sales Expenses	0	0	0
		SALES OPERATING EXPENSES	177	0	177

RESULTS OF OPERATIONS			Report ID:		
GAS OPERATING STATEMENT			OR-OPS-12A		
For Twelve Months Ended December 31, 2013			AVISTA UTILITIES		
Average of Monthly Averages Basis			***** OREGON *****		
Ref/Basis	Account	Description	Direct	Allocated	Total
		ADMINISTRATIVE & GENERAL EXPENSES:			
99	920000	Salaries	100,439	2,621,889	2,722,328
99	921000	Office Supplies & Expenses	44,948	441,032	485,980
99	922000	A&G Expenses Transferred	0	0	0
99	923000	Outside Services Employed	0	1,160,043	1,160,043
99	924000	Property Insurance Premium	0	140,805	140,805
99	925XXX	Injuries and Damages	85,810	292,140	377,950
99	926XXX	Employee Pensions and Benefits	0	102,517	102,517
99	928000	Regulatory Commission Expenses	1,150,784	129,374	1,280,158
99	930000	Miscellaneous General Expenses	34,235	360,786	395,021
99	931000	Rents	0	72,052	72,052
99	935000	Maintenance of General Plant	69,401	789,008	858,409
		ADMIN & GENERAL OPERATING EXP	1,485,617	6,109,646	7,595,263
OR-DEPX		Depreciation Expense-General	254,238	1,152,905	1,407,143
OR-AMTX		Amortization Expense-General Plant-303000	7,778	20,901	28,679
OR-AMTX		Amortization Expense-Misc IT Intangible Plant-3031XX	250	864,020	864,270
OR-AMTX		Amortization Expense-General Plant-390200, 396200	3,139	2,381	5,520
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	265,405	2,040,207	2,305,612
		TOTAL ADMIN & GENERAL EXPENSES	1,751,022	8,149,853	9,900,875
		OTHER EXPENSES:			
99	407330	Senate Bill 408	(1,429)	0	(1,429)
99	407408	Senate Bill Unbilled Add-Ons Amortization	0	0	0
99	407431	Senate Bill 408 Amortization	0	0	0
		TOTAL SENATE BILL 408	(1,429)	0	(1,429)
99	407321	Reg Amort Roseburg/Medford Deferral	273,740	0	273,740
99	407421	Reg Credit Roseburg/Medford Deferral	0	0	0
		TOTAL EXPENSES BEFORE FIT	161,506,974	12,291,934	173,798,908
		NET OPERATING INCOME (LOSS) BEFORE FIT			14,484,434
OR-FIT		FEDERAL INCOME TAX--Normal Accrual			1,102,466
OR-FIT		DEFERRED INCOME TAX			2,831,664
		GAS NET OPERATING INCOME (LOSS)			10,550,304
ALLOCATION RATIOS:					
OR-ALL	99	Not Allocated			

RESULTS OF OPERATIONS	Report ID:
DETAIL OF PURCHASED GAS COSTS	OR-804-12A
For Twelve Months Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	Oregon
99	804000	Purchased Gas Costs	53,334,088
99	804001	Demand Costs	15,443,218
99	804002	Transport Variable Charges	279,836
99	804010	Demand Costs	(5,804)
99	804014	GTI Contribution	0
99	804017	Gas Transaction Fees	87,172
99	804600	Gas Purchases - Financial	1,568,575
99	804700	Off System Purchases - Bookout	740,379
99	804711	Off System Purchases - Bookout Offset	(740,379)
99	804730	Gas Costs - Intracompany LDC Gas	68,086,708
99	804999	Off System Purchases	0
		TOTAL PURCHASED GAS COSTS	138,793,793

ALLOCATION RATIOS:

OR-ALL 99 Not Allocated

RESULTS OF OPERATIONS	Report ID: OR-805-12A
DETAIL OF OTHER PURCHASED GAS COSTS	
For Twelve Months Ended December 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	Oregon
99	805110	Gas Deferral Amortizations	(7,142,400)
99	805115	Recovered Gas Costs - Intervenor Funding Amort	43,321
99	805116	Recovered Gas Costs - Commission Fees Amort	0
99	805120	Gas Deferrals	6,713,742
TOTAL OTHER PURCHASED GAS COSTS			<u>(385,337)</u>

ALLOCATION RATIOS:

OR-ALL 99 Not Allocated

RESULTS OF OPERATIONS	Report ID:
DETAIL OF STORAGE GAS COSTS	OR-808-12A
For Twelve Months Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	Oregon
99	808100	Storage Withdrawals	4,268,391
99	808200	Storage Injections	(3,581,067)
TOTAL STORAGE GAS COST			<u>687,324</u>

ALLOCATION RATIOS:

OR-ALL 99 Not Allocated

RESULTS OF OPERATIONS	Report ID: OR-903-12A
ALLOCATION OF ACCOUNT 903	
For Twelve Months Ended December 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

***** OREGON *****



Ref/Basis	Account	Description	Direct	Allocated	Total
99	903000	Customer Records & Collections	700,269	1,822,602	2,522,871
99	903920	Accts Rec Sold - Program Fees	0	0	0
99	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0
		Total	700,269	1,822,602	2,522,871

ALLOCATION RATIOS:

OR-ALL 99 Not Allocated

AVISTA UTILITIES
Oregon
Twelve Months Ending December 31, 2013
Uncollectible Accounts Adjustment - Type I

	Rate	Adjustments
OPERATING REVENUES		
1 Total General Business		
2 Transportation		
3 Other		
4 Total Operating Revenues		0
OPERATING EXPENSES		
5 Gas Purchased		
6 Operations & Maintenance		
Uncollectible expense adjustment		(156,181)
7 Administrative & General		
Commission fees adjustment		
Energy Resource Supplier Assessment adj		
8 Taxes Other Than Income		
Franchise Fee		
9 Depreciation & Amortization		
10 Total Operating Expenses		(156,181)
11 OPERATING INCOME BEFORE INCOME TAX		156,181
INCOME TAXES		
12 Current Federal Income Taxes	0.350000	54,367
13 Deferred Federal Income Taxes		
14 State Income Taxes	0.005420	847
15 Total Income Taxes		55,214
16 NET OPERATING INCOME		100,967

Prep by: Date: 03-20-2014Mgr. Review: 

AVISTA UTILITIES
Oregon Jurisdiction
Twelve Months Ending December 31, 2013
Uncollectible Accounts

Uncollectible Accounts per Results Reports-904.xx	\$675,746
3 Year Average Uncollectibles at 12/12 Revenue	(97,659,599 x .53202%) <u>519,563</u>
Increase (Decrease) in Uncollectible Accounts	<u>(\$156,183)</u>

	<u>12 ME Dec</u>	<u>Net Write-Offs</u>	<u>Operating Revenue⁽¹⁾</u>	<u>% of Revenue</u>
Actual Net Write-Offs				
Three Year Average Calculation	2011	533,434	105,493,975	0.51%
	2012	524,105	98,342,326	0.53%
	2013	544,409	97,658,985	0.56%

Three Year Average Uncollectibles as Percent of Revenue 0.53202%

Oregon Jurisdiction /Gross Write-offs - (DR) Acct. 144.200	UA-2	972,588
Oregon Jurisdiction Reinstatements (CR) 144.600	UA-2	(234,402)
Oregon Jurisdiction Recoveries (CR) 144.700	UA-2	(193,777)
Actual Net Write-offs		<u>\$544,409</u>

(1) Excludes Sales for Resale

Jurisdiction:OR

Ferc Acct	Journal Name	Accountin	Transaction Amt SUM	Beginning Balance	Monthly Activity Amt	Ending Balance
144200	451-CSS RECON 201301 SJ USD	201301	(870,803.62)	14,758,547.02	(840,514.48)	13,918,032.54
	451-CSS RECON 201302 SJ USD	201302	(354,411.54)	13,918,032.54	(312,932.99)	13,605,099.55
	451-CSS RECON 201303 SJ USD	201303	(2,032,098.17)	13,605,099.55	(1,974,182.44)	11,630,917.11
	451-CSS RECON 201305 SJ USD	201305	(1,693,442.92)	11,736,979.87	(1,573,174.16)	10,163,805.71
	Sum		(4,950,756.25)	54,018,658.98	(4,700,804.07)	49,317,854.91
144600	AVA CSSCAE 201301 CSS CAE Non-Revenue Ot	201301	30,289.14	14,758,547.02	(840,514.48)	13,918,032.54
	AVA CSSCAE 201302 CSS CAE Non-Revenue Ot	201302	41,478.55	13,918,032.54	(312,932.99)	13,605,099.55
	AVA CSSCAE 201303 CSS CAE Non-Revenue Ot	201303	57,915.73	13,605,099.55	(1,974,182.44)	11,630,917.11
	AVA CSSCAE 201304 CSS CAE Non-Revenue Ot	201304	106,062.76	11,630,917.11	106,062.76	11,736,979.87
	AVA CSSCAE 201305 CSS CAE Non-Revenue Ot	201305	120,268.76	11,736,979.87	(1,573,174.16)	10,163,805.71
	AVA CSSCAE 201306 CSS CAE Non-Revenue Ot	201306	143,319.35	10,163,805.71	143,319.35	10,307,125.06
	AVA CSSCAE 201307 CSS CAE Non-Revenue Ot	201307	137,993.48	10,307,125.06	137,993.48	10,445,118.54
	AVA CSSCAE 201308 CSS CAE Non-Revenue Ot	201308	109,127.95	10,445,118.54	109,127.95	10,554,246.49
	AVA CSSCAE 201309 CSS CAE Non-Revenue Ot	201309	81,687.14	10,554,246.49	81,687.14	10,635,933.63
	AVA CSSCAE 201310 CSS CAE Non-Revenue Ot	201310	60,028.21	10,635,933.63	60,028.21	10,695,961.84
	AVA CSSCAE 201311 CSS CAE Non-Revenue Ot	201311	39,619.73	10,695,961.84	39,619.73	10,735,581.57
	AVA CSSCAE 201312 CSS CAE Non-Revenue Ot	201312	44,797.16	10,735,581.57	44,797.16	10,780,378.73
	Sum		972,587.96 UA-1	139,187,348.93	(3,978,168.29)	135,209,180.64
144700	451-CSS RECON 201301 SJ USD	201301	14,406.19	(2,340,801.80)	(1,168.66)	(2,341,970.46)
	451-CSS RECON 201302 SJ USD	201302	80,315.50	(2,341,970.46)	66,186.35	(2,275,784.11)
	451-CSS RECON 201303 SJ USD	201303	(5,571.50)	(2,275,784.11)	(21,774.53)	(2,297,558.64)
	Sum		89,150.19	(6,958,556.37)	43,243.16	(6,915,313.21)
	AVA CSSCAE 201301 CSS CAE Non-Revenue Ot	201301	(15,574.85)	(2,340,801.80)	(1,168.66)	(2,341,970.46)
	AVA CSSCAE 201302 CSS CAE Non-Revenue Ot	201302	(14,129.15)	(2,341,970.46)	66,186.35	(2,275,784.11)
	AVA CSSCAE 201303 CSS CAE Non-Revenue Ot	201303	(16,203.03)	(2,275,784.11)	(21,774.53)	(2,297,558.64)
	AVA CSSCAE 201304 CSS CAE Non-Revenue Ot	201304	(15,112.04)	(2,297,558.64)	(15,112.04)	(2,312,670.68)
	AVA CSSCAE 201305 CSS CAE Non-Revenue Ot	201305	(10,927.60)	(2,312,670.68)	(10,927.60)	(2,323,598.28)
	AVA CSSCAE 201306 CSS CAE Non-Revenue Ot	201306	(16,523.46)	(2,323,598.28)	(16,523.46)	(2,340,121.74)
	AVA CSSCAE 201307 CSS CAE Non-Revenue Ot	201307	(12,671.05)	(2,340,121.74)	(12,671.05)	(2,352,792.79)
	AVA CSSCAE 201308 CSS CAE Non-Revenue Ot	201308	(13,318.25)	(2,352,792.79)	(13,318.25)	(2,366,111.04)
	AVA CSSCAE 201309 CSS CAE Non-Revenue Ot	201309	(25,387.79)	(2,366,111.04)	(25,387.79)	(2,391,498.83)
AVA CSSCAE 201310 CSS CAE Non-Revenue Ot	201310	(35,088.21)	(2,391,498.83)	(35,088.21)	(2,426,587.04)	
AVA CSSCAE 201311 CSS CAE Non-Revenue Ot	201311	(30,376.96)	(2,426,587.04)	(30,376.96)	(2,456,964.00)	
AVA CSSCAE 201312 CSS CAE Non-Revenue Ot	201312	(29,089.65)	(2,456,964.00)	(29,089.65)	(2,486,053.65)	
Sum		(234,402.04) UA-1	(28,226,459.41)	(145,251.85)	(28,371,711.26)	
Sum	451-CSS RECON 201301 SJ USD	201301	904,104.47	(3,251,596.00)	891,419.50	(2,360,176.50)
	451-CSS RECON 201302 SJ USD	201302	16,307.24	(2,360,176.50)	(8,190.05)	(2,368,366.55)
	451-CSS RECON 201303 SJ USD	201303	90,506.81	(2,368,366.55)	74,067.32	(2,294,299.23)
	Sum		1,010,918.52	(7,980,139.05)	957,296.77	(7,022,842.28)
	AVA CSSCAE 201301 CSS CAE Non-Revenue Ot	201301	(12,684.97)	(3,251,596.00)	891,419.50	(2,360,176.50)
	AVA CSSCAE 201302 CSS CAE Non-Revenue Ot	201302	(24,497.29)	(2,360,176.50)	(8,190.05)	(2,368,366.55)
	AVA CSSCAE 201303 CSS CAE Non-Revenue Ot	201303	(16,439.49)	(2,368,366.55)	74,067.32	(2,294,299.23)
	AVA CSSCAE 201304 CSS CAE Non-Revenue Ot	201304	(21,807.06)	(2,294,299.23)	(21,807.06)	(2,316,106.29)
	AVA CSSCAE 201305 CSS CAE Non-Revenue Ot	201305	(14,970.24)	(2,316,106.29)	(14,970.24)	(2,331,076.53)
	AVA CSSCAE 201306 CSS CAE Non-Revenue Ot	201306	(11,198.76)	(2,331,076.53)	(11,198.76)	(2,342,275.29)
	AVA CSSCAE 201307 CSS CAE Non-Revenue Ot	201307	(17,974.00)	(2,342,275.29)	(17,974.00)	(2,360,249.29)
	AVA CSSCAE 201308 CSS CAE Non-Revenue Ot	201308	(15,459.85)	(2,360,249.29)	(15,459.85)	(2,375,709.14)
	AVA CSSCAE 201309 CSS CAE Non-Revenue Ot	201309	(12,547.73)	(2,375,709.14)	(12,547.73)	(2,388,256.87)
AVA CSSCAE 201310 CSS CAE Non-Revenue Ot	201310	(23,549.18)	(2,388,256.87)	(23,549.18)	(2,411,806.05)	
AVA CSSCAE 201311 CSS CAE Non-Revenue Ot	201311	(9,197.77)	(2,411,806.05)	(9,197.77)	(2,421,003.82)	
AVA CSSCAE 201312 CSS CAE Non-Revenue Ot	201312	(13,450.34)	(2,421,003.82)	(13,450.34)	(2,434,454.16)	
Sum		(193,776.68) UA-1	(29,220,921.56)	817,141.84	(28,403,779.72)	
Sum		(3,306,278.30)	120,819,931.52	(7,006,542.44)	113,813,389.08	

AVISTA UTILITIES
Oregon
Twelve Months Ending December 31, 2013
Salaries & Wages - Type I

	Rate	Adjustments
OPERATING REVENUES		
1 Total General Business		
2 Transportation		
3 Other		
4 Total Operating Revenues		0
OPERATING EXPENSES		
5 Gas Purchased		
6 Operations & Maintenance		(6,635)
Uncollectible expense adjustment		
7 Administrative & General		
Commission fees adjustment		
Energy Resource Supplier Assessment adj		
8 Taxes Other Than Income		
Franchise Fee		
9 Depreciation & Amortization		
10 Total Operating Expenses		(6,635)
11 OPERATING INCOME BEFORE INCOME TAX		6,635
INCOME TAXES		
12 Current Federal Income Taxes	0.350000	2,310
13 Deferred Federal Income Taxes		
14 State Income Taxes	0.005420	36
15 Total Income Taxes		2,346
16 NET OPERATING INCOME		4,289
AVERAGE RATE BASE		
17 Utility Plant in Service		(4,423)
18 Less: Accumulated Depreciation & Amortization		
19 Net Utility Plant		(4,423)
20 Accumulated Deferred Income Taxes		
21 Inventory and Other		
22 TOTAL AVERAGE RATE BASE		(4,423)

Prep by: ABDate: 03-20-2014Mgr. Review: Jma

AVISTA UTILITIES
Calculation of PUC wage formula

Explanation: Staff's proposal adjusts XX test period wages and salaries in accordance with guidelines followed in previous rate cases. Hence, staff allows wages and salaries to increase based on published CPI projections, and then allows the company to share 50/50 a 10% band around staff's calculated projection.

Line No.	Source		Officers	Exempt	Non Exempt	Union	Total
1	Avista Data	Annualized Payroll-2010	\$3,394,141	\$44,469,078	\$15,131,861	\$48,122,408	111,117,488
2	Avista Data	Ave. # of Employees (FTE)-2010	13	506 #	303	705	1,527
3	(1)/(2)	Average Salary	\$261,088	\$87,884	\$49,940	\$68,259	\$72,769
4	CPI Index - See Below	Allowable % Increase	1.06948	1.06948	1.06948	1.09803	0.0
5	Avista Data	Ave. # of Employees (FTE)-2013	10	542	313	679	1,543 ✓
6	(3)*(4)*(5)	Projected Payroll	\$2,753,181	\$50,937,607	\$16,718,333	\$50,864,955	\$121,274,077
7	Avista Data	Annualized Payroll-2013	\$3,072,115	\$50,670,918	\$16,513,967	\$50,276,350	\$120,533,350 ✓
8	(6)-(7)	Total Difference	\$318,934	\$266,690	\$204,366	\$588,606	\$740,727
9	(6)*.10	10% Band - Allowable	\$275,318	\$5,093,761	\$1,671,833	\$5,086,496	\$12,127,408
10	[(8) or (9)] * .5	50% Sharing of Lesser of Difference or Band	\$137,659	\$133,345	\$102,183	\$294,303	\$370,364
11	(6)+/-(10)	Staff Proposed Level	\$2,890,840	\$50,804,262	\$16,616,150	\$50,570,652	\$120,903,713
12	(11)-(7)	Net Payroll Adjustment	(\$181,275)	\$133,345	\$102,183	\$294,303	\$370,364
13	Avista Data	O&M Expense as % of Payroll Exp.	60.0%	60.0%	60.0%	60.0%	0.0%
14	(12)*(13)	O&M Expense Adjustment - Systemwide	(\$108,765)	\$80,007	\$61,310	\$176,582	\$0
15	SO	Oregon Allocation Factor	0.061	0.061	0.061	0.061	0
16	(14)*(15)	O&M Expense Adjustment	(\$6,635)	\$0 (1)	\$0 (1)	\$0 (1)	(\$6,635)
17	Avista Data	Capitalized Labor % of Payroll Exp.	40.00%	40.00%	40.00%	40.00%	0.00%
18	(12)*(17)	Rate Base Adjustment - Systemwide	(\$72,510)	\$0 (1)	\$0 (1)	\$0 (1)	\$0
19	(18)*(15)	Rate Base Adjustment - Oregon	(\$4,423)	\$0	\$0	\$0	(\$4,423)

	Annual CPI	Union Increases - Actual
2011	3.2	3.5
2012	2.1	3.0
2013	1.5	3.0
	<u>1.06948</u>	<u>1.0980</u>

Officers	(\$6,635)
Exempt	\$0
Non Exempt	\$0
Admin	<u>(\$6,635)</u>

The Company used the method provided by Commission Staff to compute this adjustment. The method uses total Company data and allocates a portion to Oregon. Due to this, detailed data is not available for administrative vs. O&M. Therefore, the Company will allocate officers, exempt and non-exempt to administrative and union to O&M.

(1) The Company feels that all employee classes (officers, exempt, non-exempt, union) should be included in this calculation, whether it is an increase to expense or a decrease to expense, because it is the net that should also be considered. However, for purposes of this earnings test, the Company has removed any resulting increases to expense. It should be noted, the Company does not agree with removing this increase to expense and reserves the right to include all components in future rate case proceedings.

2013	Gas South Amt SUM	Transaction Qty SUM	Transaction Amt SUM							
Capital (107,108,163-184)	1,104,047.27	1,130,481.41	52,243,267.08							
O&M (535-935)	6,709,139.13	1,766,300.98	78,958,198.17							
Total Capital and O&M	7,813,186.40	2,896,782.39	131,201,465.25							
Other (232-242)	-	484,278.43	26,423,252.25							
Non-Utility (417,426)	-	23,067.28	1,809,876.17							
Subs/Overhead/Billing (186)	216,896.29	57,647.45	3,187,741.07							
Total Other, Non-Utility and Subs	216,896.29	564,993.16	31,420,869.49							
TOTAL	8,030,082.69	3,461,775.55	162,622,334.74							
Allocation of PTO and Calculation of FTE's										
Capital (107,108,163-184)	Gas South Amt SUM	Transaction Qty SUM	Transaction Amt SUM	Allocate PTO	Total Labor	Rate	PTO Hours	Total Hours	FTE's	
	A	B	C	D (Based on C)	E (C+D)	F (C/B)	G (D/F)	H (B+G)	I (H/2080)	
Reg										
Union	215,800.34	542,320.43	19,967,905.82	3,313,557.66	23,281,463.48	36.82	89,994.92	632,315.35	304.00	
Exempt	653,592.70	392,472.14	17,534,174.86	2,909,694.19	20,443,869.05	44.68	65,128.47	457,600.61	220.00	
Non Exempt	44,787.61	136,327.32	3,241,025.31	537,829.27	3,778,854.58	23.77	22,622.72	158,950.04	76.42	
Officers	-	-	-	-	-	0.00	-	-	-	
OT										
Union	36,156.25	57,639.00	4,417,135.51	-	4,417,135.51	76.63	-	57,639.00	27.71	
Exempt	-	352.00	33,762.59	-	33,762.59	95.92	-	352.00	0.17	
Non Exempt	-	1,158.00	55,500.09	-	55,500.09	47.93	-	1,158.00	0.56	
Officers	-	-	-	-	-	-	-	-	-	
Incentives	2,000.00	-	232,681.78	-	232,681.78	-	-	-	-	
No Hours/PTO	151,710.37	168.00	6,761,081.12	(6,761,081.12)	-	0.00	-	-	-	
Total	1,104,047.27	1,130,436.89	52,243,267.08	-	52,243,267.08	325.75	177,746.11	1,308,015.00	628.85	
	1,104,047.27	1,130,481.41	52,243,267.08							
O&M	Gas South Amt SUM	Transaction Qty SUM	Transaction Amt SUM	Allocate PTO	Total Labor	Rate	PTO Hours	Total Hours	FTE's	
	A	B	C	D (Based on C)	E (C+D)	F (C/B)	G (D/F)	H (B+G)	I (H/2080)	
Reg										
Union	2,101,681.38	666,337.77	23,082,645.84	3,912,240.26	26,994,886.10	34.64	112,936.51	779,274.28	374.65	
Exempt	2,135,164.93	572,599.09	25,846,386.30	4,380,662.15	30,227,048.45	45.14	97,048.89	669,647.98	321.95	
Non Exempt	895,964.91	420,802.33	10,889,473.45	1,845,639.22	12,735,112.67	25.88	71,321.11	492,123.44	236.60	
Officers	257,836.94	17,528.26	2,626,888.21	445,227.03	3,072,115.24	149.87	2,970.84	20,499.10	9.86	
OT										
Union	358,554.60	65,604.00	4,887,706.37	-	4,887,706.37	74.50	-	65,604.00	31.54	
Exempt	178.85	621.00	46,671.27	-	46,671.27	75.16	-	621.00	0.30	
Non Exempt	48,189.24	13,120.00	809,267.08	-	809,267.08	61.68	-	13,120.00	6.31	
Officers	-	-	-	-	-	-	-	-	-	
Incentives	16,261.12	-	185,391.00	-	185,391.00	-	-	-	-	
No Hours/PTO	895,307.16	9,688.53	10,583,768.65	(10,583,768.65)	-	-	-	-	-	
Total	6,709,139.13	1,766,300.98	78,958,198.17	-	78,958,198.17	466.86	284,277.34	2,040,889.79	981.20	
	6,709,139.13	1,766,300.98	78,958,198.17							
Capital & O&M Total	Gas South Amt SUM	Transaction Qty SUM	Transaction Amt SUM	Allocate PTO	Total Labor	Rate	PTO Hours	Total Hours	FTE's	
	A	B	C	D (Based on C)	E (C+D)	F (C/B)	G (D/F)	H (B+G)	I (H/2080)	
Reg										
Union	2,317,481.72	1,208,658.20	43,050,551.66	7,225,797.92	50,276,349.57	-	202,931.43	1,411,589.63	678.65	
Exempt	2,788,757.63	965,071.23	43,380,561.16	7,290,356.34	50,670,917.50	-	162,177.36	1,127,248.59	541.95	
Non Exempt	940,752.52	557,129.65	14,130,498.76	2,383,468.49	16,513,967.25	-	93,943.83	651,073.48	313.02	
Officers	257,836.94	17,528.26	2,626,888.21	445,227.03	3,072,115.24	-	2,970.84	20,499.10	9.86	
					120,533,349.56	-	462,023.45	3,210,410.79	1,543.47	
OT										
Union	394,710.85	123,243.00	9,304,841.88	-	9,304,841.88	-	-	123,243.00	59.25	
Exempt	178.85	973.00	80,433.86	-	80,433.86	-	-	973.00	0.47	
Non Exempt	48,189.24	14,278.00	864,767.17	-	864,767.17	-	-	14,278.00	6.86	
Officers	-	-	-	-	-	-	-	-	-	
Incentives	18,261.12	-	418,072.78	-	418,072.78	-	-	-	-	
No Hours/PTO	1,047,017.53	9,856.53	17,344,849.77	(17,344,849.77)	-	-	-	-	-	
TOTAL Capital and O&M	7,813,186.40	2,896,737.87	131,201,465.25	-	131,201,465.25	-	462,023.45	3,348,904.79	1,610.05	
	7,813,186.40	2,896,782.39	131,201,465.25							
CAPITAL & O&M BREAKOUT										
Capital			40%							
O&M			60%							
TOTAL WAGES										
Non-Utility	-		1,809,876.17							
Utility - Reg and Paid-time off	7,351,846.34		120,533,349.56							
Total Wages	7,351,846.34		122,343,225.73							
Oregon %	6.10%									

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	Gas South Amt SUM	Transaction Qty SUM	Transaction Amt SUM							
Capital (107,108,163-184)	848,317.52	1,061,341.98	45,720,680.44							
O&M (535-935)	6,044,377.80	1,749,489.83	73,898,778.43							
Total Capital and O&M	6,892,695.32	2,810,831.81	119,619,458.87							
Other (232-242)	-	473,634.46	22,803,432.33							
Non-Utility (417,426)	-	14,250.82	967,011.66							
Subs/Overhead/Billing (186)	197,702.87	21,614.14	884,456.72							
Total Other, Non-Utility and Subs	197,702.87	509,499.42	24,654,900.71							
TOTAL	7,090,398.19	3,320,331.23	144,274,359.58							
	-	0.00	0.00	Allocation of PTO and Calculation of FTE's						
Capital (107,108,163-184)	Gas South Amt SUM	Transaction Qty SUM	Transaction Amt SUM	Allocate PTO	Total Labor	Rate	PTO Hours	Total Hours	FTE's	
	A	B	C	D (Based on C)	E (C*D)	F (C/B)	G (D/F)	H (B+G)	I (H/2080)	
Reg										
Union	226,075.85	546,194.00	19,200,093.55	3,467,594.04	22,667,687.59	35.15	98,644.26	644,838.26	310.02	
Exempt	443,633.46	329,398.57	13,624,074.59	2,460,548.42	16,084,623.01	41.36	59,490.36	388,888.93	186.97	
Non Exempt	19,774.97	137,928.35	3,041,977.29	549,390.15	3,591,367.44	22.05	24,910.27	162,838.62	78.29	
Officers		723.20	90,053.50	16,263.93	106,317.43	124.52	130.61	853.81	0.41	
OT										
Union	33,475.91	45,108.98	3,099,953.79	-	3,099,953.79	68.72	-	45,108.98	21.69	
Exempt				-	-	-	-	-	-	
Non Exempt	42.25	1,988.88	89,748.88	-	89,748.88	45.13	-	1,988.88	0.96	
Officers				-	-	-	-	-	-	
Incentives			80,982.29	-	80,982.29	-	-	-	-	
No Hours/PTO	125,315.08		6,493,796.55	(6,493,796.55)	-	0.00	-	-	-	
Total	848,317.52	1,061,341.98	45,720,680.44	-	45,720,680.44	336.94	183,175.51	1,244,517.49	598.33	
O&M	Gas South Amt SUM	Transaction Qty SUM	Transaction Amt SUM	Allocate PTO	Total Labor	Rate	PTO Hours	Total Hours	FTE's	
	A	B	C	D (Based on C)	E (C*D)	F (C/B)	G (D/F)	H (B+G)	I (H/2080)	
Reg										
Union	2,033,453.10	697,416.54	21,586,684.44	3,868,035.82	25,454,720.26	30.95	124,967.42	822,383.96	395.38	
Exempt	1,826,419.79	562,450.20	24,071,223.90	4,313,230.99	28,384,454.89	42.80	100,783.31	663,233.51	318.86	
Non Exempt	790,825.39	395,905.75	9,786,829.34	1,753,664.70	11,540,494.04	24.72	70,940.84	466,846.59	224.45	
Officers	234,877.32	21,388.64	2,789,213.74	499,609.41	3,287,823.15	130.36	3,832.55	25,221.19	12.13	
OT										
Union	228,442.36	61,607.65	4,207,040.03	-	4,207,040.03	68.29	-	61,607.65	29.62	
Exempt				-	-	-	-	-	-	
Non Exempt	18,982.31	10,721.05	639,518.44	-	639,518.44	59.65	-	10,721.05	5.15	
Officers				-	-	-	-	-	-	
Incentives	26,203.60		384,727.63	-	384,727.63	-	-	-	-	
No Hours/PTO	885,173.93		10,434,540.91	(10,434,540.91)	-	-	-	-	-	
Total	6,044,377.80	1,749,489.83	73,898,778.43	-	73,898,778.43	356.77	300,524.12	2,050,013.95	985.58	
Capital & O&M Total	Gas South Amt SUM	Transaction Qty SUM	Transaction Amt SUM	Allocate PTO	Total Labor	Rate	PTO Hours	Total Hours	FTE's	
	A	B	C	D (Based on C)	E (C*D)	F (C/B)	G (D/F)	H (B+G)	I (H/2080)	
Reg										
Union	2,259,528.95	1,243,610.54	40,786,777.99	7,335,629.86	48,122,407.85	35.15	223,611.68	1,467,222.22	705.40	
Exempt	2,270,053.25	891,848.77	37,695,298.49	6,773,779.41	44,469,077.90	41.36	160,273.67	1,052,122.44	505.33	
Non Exempt	810,600.36	533,834.10	12,828,806.63	2,303,054.85	15,131,861.48	22.05	95,851.11	629,685.21	302.73	
Officers	234,877.32	22,111.84	2,878,267.24	515,873.34	3,394,140.58	124.52	3,963.16	26,075.00	12.54	
OT										
Union	261,918.27	106,716.63	7,306,993.82	-	7,306,993.82	68.72	-	106,716.63	51.31	
Exempt				-	-	-	-	-	-	
Non Exempt	19,024.56	12,709.93	729,267.32	-	729,267.32	45.13	-	12,709.93	6.11	
Officers				-	-	-	-	-	-	
Incentives	26,203.60		465,709.92	-	465,709.92	-	-	-	-	
No Hours/PTO	1,010,489.01		16,928,337.46	(16,928,337.46)	-	-	-	-	-	
TOTAL Capital and O&M	6,892,695.32	2,810,831.81	119,619,458.87	-	230,736,946.68	-	483,699.63	3,294,531.44	1,583.91	
CAPITAL & O&M BREAKOUT										
Capital										38%
O&M										62%
TOTAL WAGES										
Non-Utility										967,011.66
Utility - Reg and Paid-time off	6,585,548.89									111,117,487.81
Total Wages	6,585,548.89									112,084,499.47
Oregon %	5.93%									

AVISTA UTILITIES
Oregon
Twelve Months Ending December 31, 2013
Incentive Pay Adjustment - Type I

	Rate	Adjustments
OPERATING REVENUES		
1		Total General Business
2		Transportation
3		Other
4		Total Operating Revenues
		0
OPERATING EXPENSES		
5		Gas Purchased
6		Operations & Maintenance
		Uncollectible expense adjustment
7		Administrative & General
		Commission fees adjustment
		Energy Resource Supplier Assessment adj
8		Taxes Other Than Income
		Franchise Fee
9		Depreciation & Amortization
10		Total Operating Expenses
		(358,361)
11		OPERATING INCOME BEFORE INCOME TAX
		358,361
INCOME TAXES		
12		Current Federal Income Taxes
	0.350000	124,747
13		Deferred Federal Income Taxes
14		State Income Taxes
	0.005420	1,942
15		Total Income Taxes
		126,689
16		NET OPERATING INCOME
		231,672
		✓

Prep by: ABDate: 03-20-2014Mgr. Review: fma

AVISTA UTILITIES
Adjust Oregon Jurisdiction Incentives
For 2013

		8.253%			
		<u>Incentives -</u>		<u>Disallowance</u>	
		<u>Company Total</u>	<u>Incentives - Oregon</u>	<u>Percent</u>	<u>Adjustment</u>
		<u>PAID</u>	<u>Share</u>		
Non-Executives (O & M)	(Note 1)	\$5,816,631	\$480,047	50%	(\$240,023)
Executives (Utility)	(Note 1)	1,102,853	91,018	100%	(91,018)
Executives (417)	(Note 2)	1,761,700	0	100%	0
Pacesetters	(Note 3)	341,900	12,684	50%	(6,342)
		<u>\$9,023,083</u>	<u>\$583,749</u>		<u>(\$337,384)</u>
Accrued					
Misc. Accrual Adjustment - Remove OR expense amount of Accrual over Actual paid:					(\$20,978)
Total					<u><u>(\$358,361)</u></u>

Notes:

1. Incentive Plan focuses on customer service, reliability and cost per customer, and recognizes and rewards employees/executives for their contributions in achieving non-financial goals of Avista.
2. Incentive Plan is designed to focus each executive on the Company's strategic financial goals.
3. Incentive Plan for individual merit-based awards.

Per UG-201 (Order No. 11-080), all Parties agreed to disallowances identified above.


 AB

Avista Utilities
 Adjust 2013 Incentives
 Adjusts Incentives to 2013 Actuals

	Non-Exec			Executive			Company Total																																																								
	Total	Capital	Non-Exec NonOP	Total	O & M	Non Utility																																																									
<i>Project Loading Incentive Rates</i>		20.95%	1.52%	Allocation	38.500%	61.500%																																																									
2013 Incentives Paid	9,959,984	2,086,617	151,392	2,864,552	1,102,853	1,761,700	12,824,536																																																								
2013 Incentives Accrued	10,296,729	2,157,165	156,510	3,013,967	1,160,378	1,853,589	13,310,696																																																								
To Adjust Test Year 2013	336,745	70,548	5,119	149,415	57,526	91,889	486,160																																																								
<table border="0" style="width: 100%;"> <tr> <td style="width: 50%;"><u>Allocated to Washington Electric</u></td> <td style="width: 50%;"></td> </tr> <tr> <td>0.72346 Note 7</td> <td>\$ 96,287</td> </tr> <tr> <td>0.67677 Note 4</td> <td>\$ 28,165</td> </tr> <tr> <td colspan="2">Adjustment to adjust Accrual to Actual: \$ 124,453</td> </tr> <tr> <td colspan="8"> </td> </tr> <tr> <td colspan="8"><u>Allocated to Washington Gas</u></td> </tr> <tr> <td>0.19401 Note 7</td> <td>\$ 27,541</td> <td>\$ 8,056</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>0.72185 Note 4</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="8"><u>Allocated to Idaho Electric</u></td> </tr> <tr> <td>0.72346 Note 7</td> <td>\$ 45,988</td> <td>\$ 13,452</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>								<u>Allocated to Washington Electric</u>		0.72346 Note 7	\$ 96,287	0.67677 Note 4	\$ 28,165	Adjustment to adjust Accrual to Actual: \$ 124,453										<u>Allocated to Washington Gas</u>								0.19401 Note 7	\$ 27,541	\$ 8,056						0.72185 Note 4								<u>Allocated to Idaho Electric</u>								0.72346 Note 7	\$ 45,988	\$ 13,452					
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0.72346 Note 7	\$ 45,988	\$ 13,452																																																													

ATB

APB

Total Employee

Sum of Transaction Amt SUM		Report Category						Grand Total
Accounting Period	Expenditure Type	CAP	NONOP	OPER	SUBS/OTHER			
201301	512 Incentive Loading-NU	\$ 53,524.08	\$	13,217.24	\$ 405,396.16	\$ 203,896.98	\$ 676,034.46	
	514 Incentive Loading-Union	\$ 7,255.34	\$	\$	\$ 31,226.95	\$ 15,571.05	\$ 54,053.34	
201301 Total		\$ 60,779.42	\$	\$ 13,217.24	\$ 436,623.11	\$ 219,468.03	\$ 730,087.80	
201302	512 Incentive Loading-NU	\$ 196,996.45	\$	5,749.37	\$ 352,443.25	\$ 49,379.27	\$ 604,568.34	
	514 Incentive Loading-Union	\$ 21,798.24	\$	\$	\$ 26,015.82	\$ 1,112.43	\$ 48,926.49	
201302 Total		\$ 218,794.69	\$	\$ 5,749.37	\$ 378,459.07	\$ 50,491.70	\$ 653,494.83	
201303	512 Incentive Loading-NU	\$ 190,325.00	\$	5,420.76	\$ 354,644.31	\$ 53,294.49	\$ 603,684.56	
	514 Incentive Loading-Union	\$ 27,206.44	\$	2.22	\$ 26,941.40	\$ (4,402.82)	\$ 49,747.24	
201303 Total		\$ 217,531.44	\$	\$ 5,422.98	\$ 381,585.71	\$ 48,891.67	\$ 653,431.80	
201304	512 Incentive Loading-NU	\$ 124,386.19	\$	8,818.50	\$ 381,102.27	\$ 131,583.32	\$ 645,890.28	
	514 Incentive Loading-Union	\$ 18,795.69	\$	12.19	\$ 27,440.13	\$ 6,418.93	\$ 52,666.94	
201304 Total		\$ 143,181.88	\$	\$ 8,830.69	\$ 408,542.40	\$ 138,002.25	\$ 698,557.22	
201305	512 Incentive Loading-NU	\$ 129,563.47	\$	9,391.98	\$ 397,878.22	\$ 149,215.81	\$ 686,049.48	
	514 Incentive Loading-Union	\$ 20,739.19	\$	(5.02)	\$ 27,132.60	\$ 8,019.20	\$ 55,885.97	
201305 Total		\$ 150,302.66	\$	\$ 9,386.96	\$ 425,010.82	\$ 157,235.01	\$ 741,935.45	
201306	512 Incentive Loading-NU	\$ 118,350.54	\$	6,751.88	\$ 330,649.55	\$ 91,420.00	\$ 547,171.97	
	514 Incentive Loading-Union	\$ 18,481.31	\$	\$	\$ 25,090.20	\$ 2,538.64	\$ 46,110.15	
201306 Total		\$ 136,831.85	\$	\$ 6,751.88	\$ 355,739.75	\$ 93,958.64	\$ 593,282.12	
201307	512 Incentive Loading-NU	\$ 112,001.62	\$	9,968.91	\$ 341,033.73	\$ 119,902.35	\$ 582,906.61	
	514 Incentive Loading-Union	\$ 18,178.87	\$	11.01	\$ 25,359.43	\$ 5,569.77	\$ 49,119.08	
201307 Total		\$ 130,180.49	\$	\$ 9,979.92	\$ 366,393.16	\$ 125,472.12	\$ 632,025.69	
201308	512 Incentive Loading-NU	\$ 179,337.12	\$	7,800.81	\$ 354,009.50	\$ 73,594.11	\$ 614,741.54	
	514 Incentive Loading-Union	\$ 28,077.12	\$	(6.50)	\$ 27,487.24	\$ (2,908.42)	\$ 52,649.44	
201308 Total		\$ 207,414.24	\$	\$ 7,794.31	\$ 381,496.74	\$ 70,685.69	\$ 667,390.98	
201309	512 Incentive Loading-NU	\$ 114,766.03	\$	7,326.88	\$ 365,444.33	\$ 117,914.49	\$ 605,451.73	
	514 Incentive Loading-Union	\$ 16,361.76	\$	\$	\$ 25,194.06	\$ 4,318.24	\$ 45,874.06	
201309 Total		\$ 131,127.79	\$	\$ 7,326.88	\$ 390,638.39	\$ 122,232.73	\$ 651,325.79	
201310	512 Incentive Loading-NU	\$ 288,425.68	\$	34,022.11	\$ 950,422.77	\$ 366,407.90	\$ 1,639,278.46	
	514 Incentive Loading-Union	\$ 41,081.12	\$	1.05	\$ 72,143.08	\$ 23,459.24	\$ 136,684.49	
201310 Total		\$ 329,506.80	\$	\$ 34,023.16	\$ 1,022,565.85	\$ 389,867.14	\$ 1,775,962.95	
201311	512 Incentive Loading-NU	\$ 259,917.79	\$	9,040.75	\$ 778,371.09	\$ (77,267.05)	\$ 970,062.58	
	514 Incentive Loading-Union	\$ 41,903.90	\$	13.62	\$ 59,280.87	\$ 12,744.94	\$ 113,943.33	
201311 Total		\$ 301,821.69	\$	\$ 9,054.37	\$ 837,651.96	\$ (64,522.11)	\$ 1,084,005.91	
201312	512 Incentive Loading-NU	\$ 111,535.16	\$	38,913.39	\$ 584,142.22	\$ 580,797.21	\$ 1,315,387.98	
	514 Incentive Loading-Union	\$ 18,156.89	\$	58.85	\$ 44,440.82	\$ 37,183.92	\$ 99,840.48	
201312 Total		\$ 129,692.05	\$	\$ 38,972.24	\$ 628,583.04	\$ 617,981.13	\$ 1,415,228.46	
Grand Total		\$ 2,157,165.00	\$	\$ 156,510.00	\$ 6,013,290.00	\$ 1,969,764.00	\$ 10,296,729.00	
Corp Acct		\$ 2,157,165.00	\$	156,510.00	\$ 6,013,290.00	\$ 1,969,764.00	\$ 10,296,729.00	
	difference	\$ 0.00	\$	0.00	\$ (0.00)	\$ (0.00)	\$ (0.00)	

2013 Accrual

MS

Total Executives

Sum of Project Burdened Cost		Task	
Item Date	Expend Type	417100	920000 Grand Total
1/31/2013	359 Incentive/Bonus Accrual	\$ 123,000.00	\$ 47,833.00 \$ 170,833.00
01-31-2013 Total		\$ 123,000.00	\$ 47,833.00 \$ 170,833.00
2/28/2013	359 Incentive/Bonus Accrual	\$ 123,000.00	\$ 47,833.00 \$ 170,833.00
02-28-2013 Total		\$ 123,000.00	\$ 47,833.00 \$ 170,833.00
3/31/2013	359 Incentive/Bonus Accrual	\$ 246,000.00	\$ 95,667.00 \$ 341,667.00
	885 Miscellaneous	\$ 32,288.00	\$ 12,556.00 \$ 44,844.00
03-31-2013 Total		\$ 278,288.00	\$ 108,223.00 \$ 386,511.00
4/30/2013	885 Miscellaneous	\$ 10,763.00	\$ 4,185.00 \$ 14,948.00
04-30-2013 Total		\$ 10,763.00	\$ 4,185.00 \$ 14,948.00
5/31/2013	359 Incentive/Bonus Accrual	\$ 123,000.00	\$ 47,833.00 \$ 170,833.00
	885 Miscellaneous	\$ 11,254.00	\$ 4,377.00 \$ 15,631.00
05-31-2013 Total		\$ 134,254.00	\$ 52,210.00 \$ 186,464.00
6/30/2013	359 Incentive/Bonus Accrual	\$ 123,000.00	\$ 47,833.00 \$ 170,833.00
	885 Miscellaneous	\$ 10,763.00	\$ 4,185.00 \$ 14,948.00
06-30-2013 Total		\$ 133,763.00	\$ 52,018.00 \$ 185,781.00
7/31/2013	359 Incentive/Bonus Accrual	\$ 123,000.00	\$ 47,833.00 \$ 170,833.00
	885 Miscellaneous	\$ 10,763.00	\$ 4,185.00 \$ 14,948.00
07-31-2013 Total		\$ 133,763.00	\$ 52,018.00 \$ 185,781.00
8/31/2013	359 Incentive/Bonus Accrual	\$ 123,000.00	\$ 47,833.00 \$ 170,833.00
	885 Miscellaneous	\$ 10,763.00	\$ 4,185.00 \$ 14,948.00
08-31-2013 Total		\$ 133,763.00	\$ 52,018.00 \$ 185,781.00
9/30/2013	359 Incentive/Bonus Accrual	\$ 381,087.07	\$ 1,196,860.75 \$ 1,577,947.82
	885 Miscellaneous	\$ 28,034.00	\$ 10,902.00 \$ 38,936.00
09-30-2013 Total		\$ 409,121.07	\$ 1,207,762.75 \$ 1,616,883.82
10/31/2013	359 Incentive/Bonus Accrual	\$ 141,748.32	\$ (294,428.90) \$ (152,680.58)
	885 Miscellaneous	\$ 12,681.52	\$ 4,931.70 \$ 17,613.22
10-31-2013 Total		\$ 154,429.84	\$ (289,497.20) \$ (135,067.36)
11/30/2013	359 Incentive/Bonus Accrual	\$ 149,194.00	\$ 58,020.00 \$ 207,214.00
	885 Miscellaneous	\$ 4,476.00	\$ 1,741.00 \$ 6,217.00
11-30-2013 Total		\$ 153,670.00	\$ 59,761.00 \$ 213,431.00
12/31/2013	359 Incentive/Bonus Accrual	\$ 60,372.72	\$ (215,159.99) \$ (154,787.27)
	885 Miscellaneous	\$ 5,401.37	\$ (18,826.56) \$ (13,425.19)
12-31-2013 Total		\$ 65,774.09	\$ (233,986.55) \$ (168,212.46)
Grand Total		\$ 1,853,589.00	\$ 1,160,378.00 \$ 3,013,967.00

2013 Accrual

Corp Acct	\$ 1,853,589.00	\$ 1,160,378.00	\$ 3,013,967.00
	\$	0.00	(0.00)
			(0.00)

difference

Transaction Project Accounting Analysis Selection: Accounting Period : '2014%' , Organization : '%' , Project Number : '77704999'
 Accounting Per Report Cat Summary Exp C Expenditure Category:<All>

Expenditure Organization	Project Number	Task Number	Expenditure Type	Transaction Amount
A01	77704999	232380	305 Incentive/Bonus Pay	36,584.57
A02	77704999	232380	305 Incentive/Bonus Pay	21,001.25
A04	77704999	232380	305 Incentive/Bonus Pay	40,439.77
A07	77704999	232380	305 Incentive/Bonus Pay	91,012.65
A08	77704999	232380	305 Incentive/Bonus Pay	73,131.05
A50	77704999	232380	305 Incentive/Bonus Pay	90,764.38
A52	77704999	232380	305 Incentive/Bonus Pay	27,925.94
A56	77704999	232380	305 Incentive/Bonus Pay	206,197.57
A57	77704999	232380	305 Incentive/Bonus Pay	68,187.84
A81	77704999	232380	305 Incentive/Bonus Pay	113,840.51
A82	77704999	232380	305 Incentive/Bonus Pay	43,941.53
A83	77704999	232380	305 Incentive/Bonus Pay	36,162.95
B02	77704999	232380	305 Incentive/Bonus Pay	29,845.95
B04	77704999	232380	305 Incentive/Bonus Pay	71,871.49
B08	77704999	232380	305 Incentive/Bonus Pay	10,638.95
B09	77704999	232380	305 Incentive/Bonus Pay	65,700.44
B16	77704999	232380	305 Incentive/Bonus Pay	71,294.15
B50	77704999	232380	305 Incentive/Bonus Pay	152,657.85
B51	77704999	232380	305 Incentive/Bonus Pay	84,834.70
B52	77704999	232380	305 Incentive/Bonus Pay	54,656.21
B53	77704999	232380	305 Incentive/Bonus Pay	71,119.12
B54	77704999	232380	305 Incentive/Bonus Pay	95,232.46
C02	77704999	232380	305 Incentive/Bonus Pay	66,725.15
C04	77704999	232380	305 Incentive/Bonus Pay	50,900.26
C08	77704999	232380	305 Incentive/Bonus Pay	46,349.12
C09	77704999	232380	305 Incentive/Bonus Pay	111,589.43
C50	77704999	232380	305 Incentive/Bonus Pay	60,509.26
C51	77704999	232380	305 Incentive/Bonus Pay	154,592.45
C53	77704999	232380	305 Incentive/Bonus Pay	47,492.88
C54	77704999	232380	305 Incentive/Bonus Pay	80,851.76
C56	77704999	232380	305 Incentive/Bonus Pay	99,850.14
C57	77704999	232380	305 Incentive/Bonus Pay	23,064.93
C83	77704999	232380	305 Incentive/Bonus Pay	32,074.52
D02	77704999	232380	305 Incentive/Bonus Pay	5,205.11
D09	77704999	232380	305 Incentive/Bonus Pay	74,809.12
D50	77704999	232380	305 Incentive/Bonus Pay	68,557.28
D51	77704999	232380	305 Incentive/Bonus Pay	7,711.42
D52	77704999	232380	305 Incentive/Bonus Pay	59,599.40
D53	77704999	232380	305 Incentive/Bonus Pay	91,985.15
D54	77704999	232380	305 Incentive/Bonus Pay	74,477.30
D55	77704999	232380	305 Incentive/Bonus Pay	146,503.34
E02	77704999	232380	305 Incentive/Bonus Pay	17,935.42
E07	77704999	232380	305 Incentive/Bonus Pay	230,419.22
E09	77704999	232380	305 Incentive/Bonus Pay	46,814.43
E14	77704999	232380	305 Incentive/Bonus Pay	46,564.17
E50	77704999	232380	305 Incentive/Bonus Pay	85,093.46
E51	77704999	232380	305 Incentive/Bonus Pay	72,057.80
E53	77704999	232380	305 Incentive/Bonus Pay	76,028.76
E54	77704999	232380	305 Incentive/Bonus Pay	10,880.53
E55	77704999	232380	305 Incentive/Bonus Pay	447,250.25
E56	77704999	232380	305 Incentive/Bonus Pay	80,307.82
F08	77704999	232380	305 Incentive/Bonus Pay	39,866.82
F50	77704999	232380	305 Incentive/Bonus Pay	93,864.08
F52	77704999	232380	305 Incentive/Bonus Pay	129,933.41
F53	77704999	232380	305 Incentive/Bonus Pay	13,009.39
F54	77704999	232380	305 Incentive/Bonus Pay	44,360.02
F55	77704999	232380	305 Incentive/Bonus Pay	126,811.39
G01	77704999	232380	305 Incentive/Bonus Pay	4,822.36
G02	77704999	232380	305 Incentive/Bonus Pay	37,199.09
G08	77704999	232380	305 Incentive/Bonus Pay	78,853.99
G10	77704999	232380	305 Incentive/Bonus Pay	28,573.92
G50	77704999	232380	305 Incentive/Bonus Pay	54,471.58
G51	77704999	232380	305 Incentive/Bonus Pay	33,442.85
G53	77704999	232380	305 Incentive/Bonus Pay	15,983.93
G54	77704999	232380	305 Incentive/Bonus Pay	3,134.90
H02	77704999	232380	305 Incentive/Bonus Pay	10,665.31
H04	77704999	232380	305 Incentive/Bonus Pay	16,544.02
H07	77704999	232380	305 Incentive/Bonus Pay	53,465.64

AB

H14	77704999	232380	305 Incentive/Bonus Pay	14,751.15
H50	77704999	232380	305 Incentive/Bonus Pay	16,299.41
H51	77704999	232380	305 Incentive/Bonus Pay	124,765.15
H53	77704999	232380	305 Incentive/Bonus Pay	52,294.26
H54	77704999	232380	305 Incentive/Bonus Pay	13,157.54
I02	77704999	232380	305 Incentive/Bonus Pay	69,699.39
I08	77704999	232380	305 Incentive/Bonus Pay	88,791.41
I50	77704999	232380	305 Incentive/Bonus Pay	90,064.54
J02	77704999	232380	305 Incentive/Bonus Pay	10,415.69
J08	77704999	232380	305 Incentive/Bonus Pay	17,237.71
J09	77704999	232380	305 Incentive/Bonus Pay	115,457.65
J50	77704999	232380	305 Incentive/Bonus Pay	28,626.10
J51	77704999	232380	305 Incentive/Bonus Pay	45,130.90
J53	77704999	232380	305 Incentive/Bonus Pay	53,512.07
J54	77704999	232380	305 Incentive/Bonus Pay	80,807.86
K02	77704999	232380	305 Incentive/Bonus Pay	54,242.75
K07	77704999	232380	305 Incentive/Bonus Pay	112,716.40
K08	77704999	232380	305 Incentive/Bonus Pay	41,946.72
K51	77704999	232380	305 Incentive/Bonus Pay	78,344.94
K53	77704999	232380	305 Incentive/Bonus Pay	77,242.16
L07	77704999	232380	305 Incentive/Bonus Pay	124,596.82
L08	77704999	232380	305 Incentive/Bonus Pay	81,449.02
L50	77704999	232380	305 Incentive/Bonus Pay	77,435.16
L51	77704999	232380	305 Incentive/Bonus Pay	22,491.93
L53	77704999	232380	305 Incentive/Bonus Pay	156,166.83
L54	77704999	232380	305 Incentive/Bonus Pay	28,546.09
M07	77704999	232380	305 Incentive/Bonus Pay	45,321.94
M08	77704999	232380	305 Incentive/Bonus Pay	153,818.50
M09	77704999	232380	305 Incentive/Bonus Pay	15,820.86
M50	77704999	232380	305 Incentive/Bonus Pay	17,297.34
M51	77704999	232380	305 Incentive/Bonus Pay	20,022.11
M54	77704999	232380	305 Incentive/Bonus Pay	149,845.91
N08	77704999	232380	305 Incentive/Bonus Pay	64,534.27
N09	77704999	232380	305 Incentive/Bonus Pay	129,117.10
N50	77704999	232380	305 Incentive/Bonus Pay	32,284.57
N52	77704999	232380	305 Incentive/Bonus Pay	91,885.02
P07	77704999	232380	305 Incentive/Bonus Pay	79,205.99
P08	77704999	232380	305 Incentive/Bonus Pay	76,260.02
P09	77704999	232380	305 Incentive/Bonus Pay	14,642.85
P50	77704999	232380	305 Incentive/Bonus Pay	21,928.20
P51	77704999	232380	305 Incentive/Bonus Pay	119,734.91
P53	77704999	232380	305 Incentive/Bonus Pay	14,885.78
R09	77704999	232380	305 Incentive/Bonus Pay	29,022.72
R11	77704999	232380	305 Incentive/Bonus Pay	194,480.91
R51	77704999	232380	305 Incentive/Bonus Pay	23,695.72
R54	77704999	232380	305 Incentive/Bonus Pay	48,384.01
R55	77704999	232380	305 Incentive/Bonus Pay	64,755.17
S08	77704999	232380	305 Incentive/Bonus Pay	38,306.15
S20	77704999	232380	305 Incentive/Bonus Pay	40,431.36
S50	77704999	232380	305 Incentive/Bonus Pay	188,599.44
S54	77704999	232380	305 Incentive/Bonus Pay	95,430.85
T08	77704999	232380	305 Incentive/Bonus Pay	56,517.65
T51	77704999	232380	305 Incentive/Bonus Pay	21,239.53
T52	77704999	232380	305 Incentive/Bonus Pay	170,561.74
U01	77704999	232380	305 Incentive/Bonus Pay	89,118.37
V08	77704999	232380	305 Incentive/Bonus Pay	51,214.07
V50	77704999	232380	305 Incentive/Bonus Pay	14,759.21
W01	77704999	232380	305 Incentive/Bonus Pay	66,280.96
W09	77704999	232380	305 Incentive/Bonus Pay	232,352.97
X02	77704999	232380	305 Incentive/Bonus Pay	88,522.56
X08	77704999	232380	305 Incentive/Bonus Pay	14,670.71
Y01	77704999	232380	305 Incentive/Bonus Pay	10,709.42
Y54	77704999	232380	305 Incentive/Bonus Pay	20,067.36
Y55	77704999	232380	305 Incentive/Bonus Pay	89,917.82
Z08	77704999	232380	305 Incentive/Bonus Pay	92,129.66
			Employee Payout	9,222,207.29
			Payroll Taxes	737,774.51
			Total Employee	9,959,981.80
E01	77704999	232380	305 Incentive/Bonus Pay	2,652,365.16
			Payroll taxes	212,189.21
			Total Executive	2,864,554.37
			Total	12,824,536.18 2013 Paid

AVISTA UTILITIES
Oregon
Twelve Months Ending December 31, 2013
Memberships & Dues Adjustment-Type I

	Rate	Adjustments
OPERATING REVENUES		
1 Total General Business		
2 Transportation		
3 Other		
4 Total Operating Revenues		0
OPERATING EXPENSES		
5 Gas Purchased		
6 Operations & Maintenance Uncollectible expense adjustment		
7 Administrative & General Commission fees adjustment Energy Resource Supplier Assessment adj		(25,535)
8 Taxes Other Than Income Franchise Fee		
9 Depreciation & Amortization		
10 Total Operating Expenses		(25,535)
11 OPERATING INCOME BEFORE INCOME TAX		25,535
INCOME TAXES		
12 Current Federal Income Taxes	0.350000	8,889
13 Deferred Federal Income Taxes		
14 State Income Taxes	0.005420	138
15 Total Income Taxes		9,027
16 NET OPERATING INCOME		16,508
		✓

Prep by: SSDate: 03-20-2014Mgr. Review: ma

AVISTA UTILITIES
Oregon Jurisdiction
Twelve Months Ending December 31, 2013
Memberships & Dues Summary

Dues/Memberships Allocated and Direct Charges to
 Account 930.200 - Dues General
 Allocated by Utility Code 7 and 8 (CDAA; GDAA)

M&D-2 \$78,048

<u>Adjust 2012 Memberships & Dues by:</u>	Type	Loc#	Charged to Oregon	% Allowed	Allowed
American Gas Association	2	GDAA	51,785	75%	38,839
Western Energy Institute (formerly PCGA)	2	CDAA	2,264	75%	1,698
Northwest Gas Association	2	GDAA	14,008	75%	10,506
Washington Roundtable	3	CDAA	0	0%	0
Corporate Executive Board	1	CDAA	0	100%	0
WA Technology Center	3	CDAA	0	0%	0
Chamber of Commerce	3	GDOR	2,643	0%	0
Other- Oregon Allocated, Utility Code 7 and 8	3*	CDAA/GDAA	<u>7,349</u>	20%	<u>1,470</u>
Total			<u>78,048</u>		<u>52,513</u>
			<i>a</i>		<i>b</i>
					Remove
					(\$25,535)
					<i>c</i> <i>c=b-a</i>

- Type definitions:
- 1 Industry research organizations: 100 % allowed
 - 2 National and regional trade organization: 75% allowed
 - 3 Other memberships and dues: Disallowed, unless utility shows just & reasonable for ratemaking
 - * Estimated 20 % of these expenditures related to individual memberships in professional organizations directly related to their duties, and remaining expenditures are for memberships in commercial and trade-type organizations


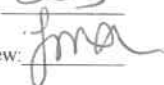
Prep by: JSS
 Mgr. Review: Jma

Ferc Acct	930200
Accounting Year	(All)

Sum of Gas South Amt SUM				
Type	Vendor Name	Service	Jurisdiction	Total
-	ADAM C MUNSON	CD	AA	18.56
-	BOSTON COLLEGE / CCC	CD	AA	201.67
-	CORP CREDIT CARD	CD	AA	369.21
-	ENERGY SOLUTIONS CENTER INC	CD	AA	1,089.04
-	JOHN F WILCOX	CD	AA	17.74
-	KELLEE E QUICK	CD	AA	17.74
-	LEAGUE OF OREGON CITIES	GD	OR	250.00
-	MARKETING EXECUTIVES CONFERENCE	CD	AA	76.63
-	MEDFORD ROGUE ROTARY CLUB	GD	OR	122.50
-	NASPP LTD	CD	AA	27.22
-	ROSEBURG ROTARY CLUB	GD	OR	715.00
-	ROTARY CLUB OF GRANTS PASS	GD	OR	330.00
-	SMART GRID CONSUMER COLLABORATIVE	CD	AA	806.70
-	SOUTHERN OREGON HISTORICAL SOCIETY	GD	OR	0.00
-	UNION COUNTY ECONOMIC	GD	OR	250.00
-	WESTERN LAMPAC	CD	AA	161.34
-	WSCPA	CD	AA	18.56
-	IDAHO ASSOCIATION OF BUILDING OFFICIALS	GD	AA	35.84
-	NATIONAL SAFETY COUNCIL	CD	AA	22.19
-	IRWA CHAPTER 19	CD	AA	123.80
-	IRWA	CD	AA	70.17
-	ENERGY INDUSTRY CBT ALLIANCE	CD	AA	564.69
-	NATIONAL BUSINESS AVIATION ASSOCIATION	CD	AA	56.87
-	SOSBN	GD	OR	300.00
-	DANIEL L LOUTZENHISER	CD	AA	9.68
-	WASHINGTON CLEAN TECHNOLOGY ALLIANCE	CD	AA	252.08
-	ROTARY CLUB OF SPOKANE #21	CD	AA	14.11
-	GREATER SPOKANE INCORPORATED	CD	AA	12.10
-	OECA	GD	OR	350.00
-	NFPA	GD	AA	47.30
-	NATIONAL ASSOC OF FIRE INVESTIGATORS	GD	AA	15.77
-	NYSE BOARD MEMBER LLC	CD	AA	875.27
-	GRANTS PASS & JOSEPHINE COUNTY	GD	OR	112.50
-	SOCIETY FOR HUMAN RESOURCE MANAGEMENT	CD	AA	14.52
- Total				7,348.80
Type 2	AMERICAN GAS ASSOCIATION	GD	AA	51,784.86
	NORTHWEST GAS ASSOCIATION	GD	AA	14,008.08
	WESTERN ENERGY INSTITUTE	CD	AA	2,263.92
Type 2 Total				68,056.86
Type 3 - Chamber of Commerce	ASHLAND CHAMBER OF COMMERCE	GD	OR	200.00
	THE CHAMBER OF MEDFORD / JACKSON COUNTY	GD	OR	725.00
	WASHINGTON ROUNDTABLE	CD	AA	1,542.81
	CENTRAL POINT CHAMBER OF COMMERCE	GD	OR	112.50
	BOARDMAN CHAMBER OF COMMERCE	GD	OR	62.50
Type 3 - Chamber of Commerce Total				2,642.81
Grand Total				78,048.47


M&D-1
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M&D-1
M&D-1

Prep by: 
Mgr. Review: 

AVISTA UTILITIES
Oregon
Twelve Months Ending December 31, 2013
Adjust Misc. True-ups - Type I

	Rate	Adjustments
OPERATING REVENUES		
1 Total General Business		
2 Transportation		
3 Other		
4 Total Operating Revenues		<u>0</u>
OPERATING EXPENSES		
5 Gas Purchased		
6 Operations & Maintenance		(546,072)
Uncollectible expense adjustment		
7 Administrative & General		
Commission fees adjustment		
Energy Resource Supplier Assessment adj		
8 Taxes Other Than Income		0
Franchise Fee		0
9 Depreciation & Amortization		<u>0</u>
10 Total Operating Expenses		<u>(546,072)</u>
11 OPERATING INCOME BEFORE INCOME TAX		546,072
INCOME TAXES		
12 Current Federal Income Taxes	0.350000	190,089
13 Deferred Federal Income Taxes		
14 State Income Taxes	0.005420	<u>2,960</u>
15 Total Income Taxes		<u>193,049</u>
16 NET OPERATING INCOME		<u><u>353,023</u></u>
		✓

Prep by: Date: 03-19-2014Mgr. Review: 

Avista Utilities
Oregon Jurisdiction
Miscellaneous Restating Summary
For the Twelve Months Ended 12/31/2013

		<u>OR</u>	
		<u>Gas</u>	
<u>Misc. Restating Adjustments:</u>			
Advertising Category A Expenses	G-MR-1	(23,239)	✓
Non-Utility Removals	G-MR-1	(4,809)	✓
Atmospheric Testing	G-MR-1	(518,023)	✓
Total Misc. Restating Adjustments		<u>(546,071)</u>	

AVISTA UTILITIES
Oregon
Twelve Months Ending December 31, 2013
Adjust Misc. True-ups - Type I

	Rate	Adjustments
OPERATING REVENUES		
1 Total General Business		
2 Transportation		
3 Other		
4 Total Operating Revenues		<u>0</u>
OPERATING EXPENSES		
5 Gas Purchased		
6 Operations & Maintenance		(546,072)
Uncollectible expense adjustment		
7 Administrative & General		
Commission fees adjustment		
Energy Resource Supplier Assessment adj		
8 Taxes Other Than Income		0
Franchise Fee		0
9 Depreciation & Amortization		<u>0</u>
10 Total Operating Expenses		<u>(546,072)</u>
11 OPERATING INCOME BEFORE INCOME TAX		546,072
INCOME TAXES		
12 Current Federal Income Taxes	0.350000	190,089
13 Deferred Federal Income Taxes		
14 State Income Taxes	0.005420	<u>2,960</u>
15 Total Income Taxes		<u>193,049</u>
16 NET OPERATING INCOME		<u><u>353,023</u></u>
		✓

Prep by: SSDate: 03-19-2014Mgr. Review: Jma

Avista Utilities
Oregon Jurisdiction
Miscellaneous Restating Summary
For the Twelve Months Ended 12/31/2013

		<u>OR</u> <u>Gas</u>	
<u>Misc. Restating Adjustments:</u>			
Advertising Category A Expenses	G-MR-1	(23,239)	✓
Non-Utility Removals	G-MR-1	(4,809)	✓
Atmospheric Testing	G-MR-1	(518,023)	✓
Total Misc. Restating Adjustments		<u>(546,071)</u>	

Miscellaneous Restating Adjustment

Advertising – Category A Removal

**AVISTA UTILITIES
OREGON JURISDICTION
TWELVE MONTHS ENDING DECEMBER 31, 2013
MISC. RESTATING ADJUSTMENT - ADVERTISING**

Purpose: Remove Category A Advertising Expenses Over the Allowed Limit.

FERC ACCOUNT	Category A Expenses				
	CD AA	GD AA	GD OR	Total System	Oregon Allocation
908000 - Customer Service & Info - Advertising	-	-	5,045	5,045	5,045
909000 - Info and Instruct Advertising Expense	107,111	10,902	113,186	231,199	125,262
910000 - Customer Service & Info - Misc. Expenses	-	-	-	-	-
912000 - Sales Expenses - Demonstrating & Selling	-	-	-	-	-
913000 - Sales Expenses - Advertising	-	-	-	-	-
** 920000 - Admin & General Salaries	1,495	-	-	1,495	123
** 930200 - Misc General Expense	129,295	-	-	129,295	10,671
	<u>237,901</u>		<u>118,231</u>	<u>367,035</u>	<u>141,101</u>

MR-AD-2

Category A Limit:

Proposed Retail Revenues 2013 AMA Balance	94,289,386
Limit (1/8 of 1%)	<u>0.125%</u>
	117,862
Oregon Allocation of Category A Costs	<u>141,101</u>
Adjustment - To Remove Category A Costs over Limit	<u>(23,239)</u>

✓

Notes:

During the transaction activity review the Company noted there were Category A type expenses that had been inappropriately recorded to FERC

** accounts 920000 and 930200, so these have been included as part of the Category A Costs.

**AVISTA UTILITIES
OREGON JURISDICTION
TWELVE MONTHS ENDING DECEMBER 31, 2013
MISC. RESTATING ADJUSTMENT - CATEGORY A ADVERTISING**

Sum of Transaction Amount	Ferc Acct	Ferc Acct Desc	Transaction Desc	Service		Jurisdiction		Grand Total
				CD	OR	GD	AA	
908000	908000	CUST SVC & INFO EXP-CUST ASST	WATTSON - AVISTA KIDS WATTSON - BILL INSERT WATTSON - VIDEO CLOSED CAPTION WATTSON - WEB UPDATE WATTSON BANNER ADS WATTSON ONLINE MEDIA WATTSON WEB ADS WATTSON WEB UPDATE WATTSON-BANNER AD WATTSON-BILL INSERT WATTSON-BILL INSERTS WATTSON-STICKER DESIGN WATTSON-TEACHER DON WATTSON-WEB UPDATE	AA	OR	AA	OR	45.50 342.60 498.25 425.38 15.60 941.18 104.75 2,165.00 55.00 69.88 11.25 40.33 120.93 209.62 5,045.27
909000	909000	CUST SVC & INFO EXP-CUST ASST Total						5,045.27
		INFO AND INSTRUCT ADVERT EXP	AVISTA KIDS WEB UPDATE BILL INSERT - MY ACCOUNT BILL INSERT BILL ANALYZER BILL INSERT PRINTING OR DSM COMMUNITY OUTREACH CONNECTIONS CUSTOMER NEWSLETTERS CONNECTIONS DESIGN SPECS CONNECTIONS NEWSLETTER PRINTING CONNECTIONS PRINT CUSTOMER COMMUNICATIONS OREGON CUSTOMER EDUCATION CUSTOMER OUTREACH CUSTOMERS NEWSLETTER - PRINTING DANA ANDERSON-APL APPLE ONLINE STORE DSM C&I PRINT MEDIA OR DSM CASE STUDY PRODUCTION DSM CUSTOMER MEETING DSM OR BILL INSERT PRODUCTION DSM OR C&I PRODUCTION Manual Issues Meals, OR media production NATURAL GAS BROCHURE NATURAL GAS BROCHURES OR C&I CASE STUDY PRODUCTION OR DIRECTORY AD PRODUCTION OR DSM - CAT A - REBATE BILL INSERT PRODUCTION OR DSM - CAT A REBATE BILL INSERT PRINTING OR DSM BILL INSERT PRODUCTION OR DSM PRINT MEDIA	107,110.74				151,062.78 1,105.37 896.20 4,289.00 1,371.00 240.00 2,250.00 524.00 2,250.00 2,250.00 9,000.00 453.75 64.00 751.25 2,250.00 96.54 21,455.88 2,846.25 750.00 192.50 37.50 537.70 150.16 1,480.00 9,422.12 245.00 246.25 347.50 1,358.00 223.75 288.24

Prep by: *JMA*
Mgr. Review: *JMA*

Date: 03-10-2014

Category A	9090000	INFO AND INSTRUCT ADVERT EXP	OR OSM UPDATE WEBSITE WZN FORM OR RESIDENTIAL REBATE BILL INSERT PRODUCTION OR-DSM WEATHERIZATION BILL INSERT PRINTING OREGON DSM CASE STUDY OREGON DSM PRODUCTION Parking, OR media production PHOTOGRAPH FOR AE COMMUNICATIONS PRINTING RICHARD GARRISON-SPOKANE HRDWR HRDWR HUT RICHARD GARRISON-WINDSOR PLYWOOD SHIRLEY WOLF-AGENT FEE 8900592000995 SHIRLEY WOLF-AGENT FEE 8900592000996 SHIRLEY WOLF-AGENT FEE 8900592000997 SHIRLEY WOLF-ALASKA AIR 0277291850304 SHIRLEY WOLF-ALASKA AIR 0277291850305 SHIRLEY WOLF-ALASKA AIR 0277291850306 WA ID OR APRIL HOME PG BANNER WA ID OR DSM EE MATTERS EMPLOYEE ENGAGEMENT WA ID OR ELECT NEWSLETTER WA/ID/OR BILL INSERT PRINTING WEB UPDATE GAS WEEKLY EXPRESS MAIL FOR CORP WELCOME TO AVISTA GUIDE	242.00 530.33 0.00 4,082.50 1,582.50 9.50 0.00 2,250.00 9.64 13.07 25.00 25.00 25.00 545.60 545.60 603.60 3.75 28.55 1,855.20 179.24 58.25 0.00 150.00		
	9090000 Total	INFO AND INSTRUCT ADVERT EXP Total	107,110.74	10,902.12	113,186.21	231,199.07
	9200000	ADMIN & GEN SALARIES	107,110.74	10,902.12	113,186.21	231,199.07
	9200000 Total	ADMIN & GEN SALARIES Total	1,495.17	0.00	1,495.17	0.00
	9302000	MISC GENERAL EXPENSE	1,495.17	1,495.17	1,495.17	1,495.17
		AIRFARE REIMBURSE FOR EXTRA FLIGHT Cab Fare, Social Media and Outage Management Conference Cab Fare, Social Media Strategies Summit CATERING CUMMUNICATION LEADERSHIP TRNG CUST COMMUNICATIONS-BILL ASSIST CUSTOMER EDUCATION - PRIVACY POLICY CUSTOMER OUTREACH CUSTOMER OUTREACH - COMMUNITY ATTITUDES DANA ANDERSON-ITALIAN KITCHEN DEBBIE SIMOCK Gift Cert #9198 MEALS Meals, Social Media and Outage Management Conference Meals, Social Media Strategies Summit Meals, Water - enroute to Social Media Conference N-2664A & N-2664B NEW CUSTOMER BROCHURES N-2664A WA-ID NEW CUSTOMER BROCHURES N-2673 6X9 NEW CUSTOMER ENVELOPE Parking, Social Media and Outage Management Conference Parking, Social Media Strategies Summit QUICK FACTS SHIRLEY WOLF-AGENT FEE 8900587138874 SHIRLEY WOLF-AGENT FEE 8900589373937 SHIRLEY WOLF-AGENT FEE 8900592118536 SHIRLEY WOLF-ALASKA AIR 0277292432469 SHIRLEY WOLF-ALASKA AIR 0277292432470	750.00 -461.60 110.00 110.00 289.93 0.00 12,488.13 200.00 10,941.85 29,500.00 252.99 87.26 25.00 312.94 188.40 60.22 6.17 4,796.39 3,240.62 637.53 30.00 22.50 4,504.00 30.00 30.00 30.00 30.00 431.60 431.60	750.00 -461.60 110.00 110.00 289.93 0.00 12,488.13 200.00 10,941.85 29,500.00 252.99 87.26 25.00 312.94 188.40 60.22 6.17 4,796.39 3,240.62 637.53 30.00 22.50 4,504.00 30.00 30.00 30.00 30.00 431.60 431.60		

Prep by: *JSS*
Mgr. Review: *Jma*

Date: 03-10-2014

Category A	930200	MISC GENERAL EXPENSE		49.00	49.00
		SHIRLEY WOLF-BROWSERSTACK.COM		49.00	49.00
		SHIRLEY WOLF-DELTA AIR 0062173780452		35.00	35.00
		SHIRLEY WOLF-DELTA AIR 0062338392918		491.60	491.60
		SHIRLEY WOLF-DELTA AIR 0067207954464		483.60	483.60
		SHIRLEY WOLF-DELTA AIR 0067223299332		231.00	231.00
		SHIRLEY WOLF-EB SOCIAL MEDIA BOOTC		50.00	50.00
		SHIRLEY WOLF-GREATER SPOKANE INC		20.00	20.00
		SHIRLEY WOLF-HOTEL MONACO CHICAGO		619.30	619.30
		SHIRLEY WOLF-ISTOCK INTERNATIONAL		231.00	231.00
		SHIRLEY WOLF-JIMMY JOHNS # 1418		40.25	40.25
		SHIRLEY WOLF-MARRIOTT 337F2 SAN FRAN		982.72	982.72
		SHIRLEY WOLF-MONOTYPE GMBH		175.00	175.00
		SHIRLEY WOLF-THE CROWNE PLAZA		751.52	751.52
		SHIRLEY WOLF-WESTIN PEACHTREE PLAZA		657.72	657.72
		SOCIAL MEDIA SUMMIT		1,585.00	1,585.00
		TEMP ASSISTANCE		857.60	857.60
		TEMP ASSISTANT		2,042.40	2,042.40
		TEMP ASST		1,072.00	1,072.00
		TEMP ASST-PRJCT SUPPORT		435.50	435.50
		TEMP LABOR		1,393.60	1,393.60
		TEMPORARY ASSISTANT		1,018.40	1,018.40
		WA ID CUST COMM POSTCARD		562.50	562.50
		WA ID CUST POSTCARD		31.25	31.25
		WA ID OR PROJECT SHARE CAMPAIGN OF PRODUCTIC		40,000.00	40,000.00
		WEB DESIGN PRODUCTION		1,000.00	1,000.00
		WEBSITE SEARCH ENGINE		0.00	0.00
		WELCOME TO NEIGHBORHOOD BOOKLETS		5,433.92	5,433.92
		MISC GENERAL EXPENSE Total		129,295.41	129,295.41
Category A Total	930200 Total			129,295.41	129,295.41
Grand Total				237,901.32	10,902.12
				237,901.32	118,231.48
					10,902.12
					118,231.48
					367,034.92
					367,034.92

Prep by: 
 Mgr. Review: 

Date: 03-10-2014

Miscellaneous Restating Adjustment

Non-Utility Removals

Miscellaneous Adjustment
Non-Utility Amounts
For the Twelve Months Ended December 31, 2013

Ferc Acct	CD		ED		ID		WA		AN		ID		WA		AA		OR		WA		Grand Total
	Removed	i/AA	AN	AN	AN	AN	AN	AN	AN	AN	AN	AN	AN	AN	AN	AN	AN	AN	AN	AN	
935000			54.33		28.85																83.18
930200			1,288.02		8.30		132.24														6,357.96
928000																					
925100			0.00																		4.35
921000			373.37																		373.37
909000																					
908000																					12,673.37
905000																					235.61
880000			90.88				95.00														90.88
874000																					
870000																					627.16
588000																					68.75
580000																					8.48
566000																					184.50
541000																					450.00
537000																					6.49
535000																					954.37
																					60.20
																					59.89
Grand Total			1,806.60		99.28		227.24		115.39		69.11		4,655.43		569.94		569.94		22,238.56		22,238.56

ELECTRIC

935000	7	72.346%	79.221%	79.221%	79.221%	79.221%	79.221%	79.221%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%
930200	7	72.346%	79.221%	79.221%	79.221%	79.221%	79.221%	79.221%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%
928000	7	72.346%	79.221%	79.221%	79.221%	79.221%	79.221%	79.221%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%
925100	7	72.346%	79.221%	79.221%	79.221%	79.221%	79.221%	79.221%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%
921000	7	72.346%	79.221%	79.221%	79.221%	79.221%	79.221%	79.221%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%
909000	7	52.888%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%
908000	7	52.888%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%
905000	7	52.888%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%
880000	7	72.346%	79.221%	79.221%	79.221%	79.221%	79.221%	79.221%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%
874000	7	72.346%	79.221%	79.221%	79.221%	79.221%	79.221%	79.221%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%
870000	7	72.346%	79.221%	79.221%	79.221%	79.221%	79.221%	79.221%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%
588000	7	72.346%	79.221%	79.221%	79.221%	79.221%	79.221%	79.221%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%
580000	7	72.346%	79.221%	79.221%	79.221%	79.221%	79.221%	79.221%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%
566000	7	72.346%	79.221%	79.221%	79.221%	79.221%	79.221%	79.221%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%
541000	7	72.346%	79.221%	79.221%	79.221%	79.221%	79.221%	79.221%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%
537000	7	72.346%	79.221%	79.221%	79.221%	79.221%	79.221%	79.221%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%
535000	7	72.346%	79.221%	79.221%	79.221%	79.221%	79.221%	79.221%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%

Prep by: *SSS*
JMA

Date: 03-10-2014

1 of 6

2014 Miscellaneous Restating - Non-Utility Removals

Miscellaneous Adjustment
Non-Utility Amounts
For the Twelve Months Ended December 31, 2013

Ferc Acct	Removed i	CD		ED		GD		WA		OR	WA	Grand Total
		AA	AN	AN	AN	AA	AA	WA	WA			
GAS												
935000	7		19.401%	20.779%	20.779%	20.779%	0%	0%	0%	100%	100%	100%
930200	7		19.401%	20.779%	20.779%	20.779%	0%	0%	0%	100%	100%	100%
928000	7		19.401%	20.779%	20.779%	20.779%	0%	0%	0%	100%	100%	100%
925100	7		19.401%	20.779%	20.779%	20.779%	0%	0%	0%	100%	100%	100%
921000	7		19.401%	20.779%	20.779%	20.779%	0%	0%	0%	100%	100%	100%
909000	7		33.009%	38.428%	38.428%	38.428%	0%	0%	0%	100%	100%	100%
908000	7		33.009%	38.428%	38.428%	38.428%	0%	0%	0%	100%	100%	100%
905000	7		33.009%	38.428%	38.428%	38.428%	0%	0%	0%	100%	100%	100%
880000	7		19.401%	20.779%	20.779%	20.779%	0%	0%	0%	100%	100%	100%
874000	7		19.401%	20.779%	20.779%	20.779%	0%	0%	0%	100%	100%	100%
870000	7		19.401%	20.779%	20.779%	20.779%	0%	0%	0%	100%	100%	100%
588000	7		19.401%	20.779%	20.779%	20.779%	0%	0%	0%	100%	100%	100%
580000	7		19.401%	20.779%	20.779%	20.779%	0%	0%	0%	100%	100%	100%
566000	7		19.401%	20.779%	20.779%	20.779%	0%	0%	0%	100%	100%	100%
541000	7		19.401%	20.779%	20.779%	20.779%	0%	0%	0%	100%	100%	100%
537000	7		19.401%	20.779%	20.779%	20.779%	0%	0%	0%	100%	100%	100%
535000	7		19.401%	20.779%	20.779%	20.779%	0%	0%	0%	100%	100%	100%
GAS - SOUTH												
935000	7		8.253%	0.000%	0.000%	0.000%	0%	0%	0%	0%	100%	0%
930200	7		8.253%	0.000%	0.000%	0.000%	0%	0%	0%	0%	100%	0%
928000	7		8.253%	0.000%	0.000%	0.000%	0%	0%	0%	0%	100%	0%
925100	7		8.253%	0.000%	0.000%	0.000%	0%	0%	0%	0%	100%	0%
921000	7		8.253%	0.000%	0.000%	0.000%	0%	0%	0%	0%	100%	0%
909000	7		14.103%	0.000%	0.000%	0.000%	0%	0%	0%	0%	100%	0%
908000	7		14.103%	0.000%	0.000%	0.000%	0%	0%	0%	0%	100%	0%
905000	7		14.103%	0.000%	0.000%	0.000%	0%	0%	0%	0%	100%	0%
880000	7		8.253%	0.000%	0.000%	0.000%	0%	0%	0%	0%	100%	0%
874000	7		8.253%	0.000%	0.000%	0.000%	0%	0%	0%	0%	100%	0%
870000	7		8.253%	0.000%	0.000%	0.000%	0%	0%	0%	0%	100%	0%
588000	7		8.253%	0.000%	0.000%	0.000%	0%	0%	0%	0%	100%	0%
580000	7		8.253%	0.000%	0.000%	0.000%	0%	0%	0%	0%	100%	0%
566000	7		8.253%	0.000%	0.000%	0.000%	0%	0%	0%	0%	100%	0%
541000	7		8.253%	0.000%	0.000%	0.000%	0%	0%	0%	0%	100%	0%
537000	7		8.253%	0.000%	0.000%	0.000%	0%	0%	0%	0%	100%	0%
535000	7		8.253%	0.000%	0.000%	0.000%	0%	0%	0%	0%	100%	0%

Prep by: *SSS*
Mgr. Review: *JMG*

Date: 03-10-2014

Miscellaneous Adjustment
Non-Utility Amounts
For the Twelve Months Ended December 31, 2013

Ferc Acct	Removed i.	CD		AN	ID	WA	ED		ID	WA	GD		WA	Grand Total
		AA	AA				AN	AA			AA	AA		
OR - GAS														
935000	4	100%	100%		100%	0%	0%	0%	0%	0%	0%	100%	100%	0%
930200	4	100%	100%		100%	0%	0%	0%	0%	0%	0%	100%	100%	0%
928000	4	100%	100%		100%	0%	0%	0%	0%	0%	0%	100%	100%	0%
925100	4	100%	100%		100%	0%	0%	0%	0%	0%	0%	100%	100%	0%
921000	4	100%	100%		100%	0%	0%	0%	0%	0%	0%	100%	100%	0%
909000	2	100%	100%		100%	0%	0%	0%	0%	0%	0%	100%	100%	0%
908000	2	100%	100%		100%	0%	0%	0%	0%	0%	0%	100%	100%	0%
905000	2	100%	100%		100%	0%	0%	0%	0%	0%	0%	100%	100%	0%
880000	3	100%	100%		100%	0%	0%	0%	0%	0%	0%	100%	100%	0%
874000	3	100%	100%		100%	0%	0%	0%	0%	0%	0%	100%	100%	0%
870000	3	100%	100%		100%	0%	0%	0%	0%	0%	0%	100%	100%	0%
588000	3	100%	100%		100%	0%	0%	0%	0%	0%	0%	100%	100%	0%
580000	1	100%	100%		100%	0%	0%	0%	0%	0%	0%	100%	100%	0%
566000	1	100%	100%		100%	0%	0%	0%	0%	0%	0%	100%	100%	0%
541000	1	100%	100%		100%	0%	0%	0%	0%	0%	0%	100%	100%	0%
537000	1	100%	100%		100%	0%	0%	0%	0%	0%	0%	100%	100%	0%
535000	1	100%	100%		100%	0%	0%	0%	0%	0%	0%	100%	100%	0%
OR - GAS														
935000	4	4.48												4.48
930200	4	106.30										2,610.98		2,717.28
928000	4	-												-
925100	4	-												-
921000	4	30.81												30.81
909000	2	-										1,840.00		1,840.00
908000	2	-										78.48		78.48
905000	2	12.82												12.82
880000	2	-												-
874000	3	-										57.22		57.22
870000	3	-										68.75		68.75
588000	3	-												-
580000	1	-												-
566000	1	-												-
541000	1	-												-
537000	1	-												-
535000	1	-												-
		\$ 154.42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,655.43	\$ -	\$ 4,809.85
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Prep by: *[Signature]*
Mgr. Review: *[Signature]*

Date: 03-10-2014

Miscellaneous Adjustment
Non-Utility Amounts
For the Twelve Months Ended December 31, 2013

Fisc Acct	Sum of Transa Service		Jurisdiction					ED AN	ID	WA	GD AA	OR	WA	Grand Total
	CD AA	CD AA	AN	ID	WA	ED AN								
935000		54.33											83.18	
930200		1,288.02	5,388.02		8.30	132.24	-3,069.60					2,610.98	6,357.96	
925100		0.00	0.00				4.35						4.35	
921000		373.37											373.37	
909000			10,833.37									1,840.00	12,673.37	
908000					62.13	95.00						78.48	235.61	
905000		90.88											90.88	
880000												57.22	627.16	
874000												68.75	68.75	
870000									8.48				8.48	
588000								115.39		69.11			184.50	
580000							450.00						450.00	
566000							6.49						6.49	
541000							954.37						954.37	
537000							60.20						60.20	
535000							59.89						59.89	
Grand Total		1,806.60	16,221.39		99.28	227.24	-1,534.30	115.39	8.48	69.11	4,655.43	569.94	22,238.56	

MR-NU-1

Prep by:

Date: 03-10-2014

Mgr. Review

Avista Utilities
Miscellaneous Adjustment - Removal of Non-Utility Transactions
For the Twelve Months Ended December 31, 2013

Purpose: This document is a detailed transaction listing of all transaction that were removed from the rate case as they were items that were improperly coded as a Utility transaction, when in fact they should have been coded as a Non-Utility transaction.

Process: In Order to identify this population, the company reviewed all transaction detail in FERC accounts 500 through 935, searching for specific words, reviewing specific Program Descriptions, and expenditure types.

Miscellaneous Ref: Yes

Sum of Transaction Amount	Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
537000	ED	210 Employee Auto Mileage 235 Employee Misc Expenses	AN		TIMOTHY J SWANT BRUCE F HOWARD	Mileage, Personnel vehicle mileage to and from Thompson Falls for golf tournament meet Misc, WSU Board Mtg Parking, WSU Board Mtg	45.20 5.50 9.50
537000 Total							60.20
588000	ED	890 Office Supplies 235 Employee Misc Expenses	WA		FURNITURE EXCHANGE CORP CREDIT CARD	FLOWERS KIRK LITTLE-TLF FLOWERSHOPPING COM	115.39 69.11
588000 Total							184.50
880000	GD	215 Employee Business Meals 885 Miscellaneous 215 Employee Business Meals 235 Employee Misc Expenses	OR WA		JEFFREY DANIELS CAPITAL ONE COMMERCIAL ROSEBURG ROTARY CLUB TIMOTHY G MAIR TIMOTHY G MAIR	Meals, United Way Board luncheon TERESA STEINKAMP RETIREMENT CHRISTMAS GIFTING Meals, Retirement for Randy Misc, Retirement gift for R Chandler	13.68 33.54 10.00 19.94 550.00
880000 Total							627.16
908000	CD	210 Employee Auto Mileage 885 Miscellaneous 215 Employee Business Meals 210 Employee Auto Mileage 215 Employee Business Meals	ID WA OR		SHARMON E SCHMITT SIMPLY NORTHWEST INC BUILDING OWNERS & MANAGERS ASSO Victor Bautista Victor Bautista	Mileage, United Way GIFT BASKET BOMA: LUNCH, MIXER, SPONSOR Mileage, Travel to meeting with United Way Meals, Lunch meeting for 4, Regence Blue Cross and United Way	4.52 57.61 95.00 8.48 70.00
908000 Total							235.61
921000	CD	210 Employee Auto Mileage 215 Employee Business Meals 235 Employee Misc Expenses 885 Miscellaneous	AA		PATRICIA J SHEA Jennifer Boettcher DANNELL L ELLENSON LAURA THI VICKERS CORP CREDIT CARD RANDEL P GNAEDINGER SIMPLY NORTHWEST INC	Mileage, Safety Mgr Position Mtg. with Brown, CDA United Way Mtg. Mileage, Meet Goodwill staff following donation Meals, Celebration of employee's retirement - 8 meals plus tip Meals, Phil Robinson retirement (Phil Robinson, Laura Vickers, Neil Thorson, Julie Lee, & HALLIE ROWLAND-FTD APPLEWAY FLORIST & Misc, Retirement card & gift to Teresa Steinkamp GIFT BASKET	48.59 3.39 33.49 38.06 51.01 54.34 144.49
921000 Total							373.37
930200	CD	210 Employee Auto Mileage 235 Employee Misc Expenses 885 Miscellaneous 915 Printing 205 Airfare 215 Employee Business Meals 235 Employee Misc Expenses 885 Miscellaneous 810 Advertising Expenses 826 Sponsorships 215 Employee Business Meals 210 Employee Auto Mileage	AA AN ID WA		Jennifer Boettcher SCOTT L MORRIS MIKE B HANSON CORP CREDIT CARD RICOH USA INC SCOTT L MORRIS JEFFREY J SCOTT JEFFREY J SCOTT OROFINO BUILDERS SUPPLY INC OTHELLO NAZARENE CHURCH TEKOA GOLF & COUNTRY CLUB SPOKANE SHOCK FOOTBALL LLC MICHAEL T TATKO SCOTT L MORRIS	Mileage, INBA Expo & Whitworth Seize the Moment Parking, Gonzaga Board of Trustees Retreat Misc, Gonzaga University Misc, Get well gift certificate for Terry Bushnell LINDA WILLIAMS-SPOKANE SYMPHONY ASSOC VALENTINE COOKIES LABELS Airfare, Southwest 5262491849, Trip to Arizona for Gonzaga Trustee Board Retreat Meals, Community Service Meals, Community Service Misc, Grangeville 4H Donation XMAS DECORATIONS COMMUNITY GARDEN PLOT DONATION SPOKANE SHOCK ADV Meals, Twin County United Way Meeting Mileage, Gonzaga Board Meeting Mileage, Gonzaga Trustee Meeting Mileage, Gonzaga Trustees Meeting	9.04 95.00 150.00 25.00 500.00 118.28 390.70 41.09 10.07 40.00 26.86 -30.00 300.00 5,000.00 8.30 45.20 9.04 2.83

885
Jma

Prep by:

Date: 03-10-2014

Mgr. Review

Sum of Transaction Amount	Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
9340200	CD	WA	210 Employee Auto Mileage	SCOTT L MORRIS	Mileage, Nazareth Guild Luncheon	4.52	
			215 Employee Business Meals	SCOTT L MORRIS	Meals, Gonzaga Board Meeting	20.65	
	ED	AN	020 Professional Services	HANNA & ASSOCIATES INC	Meals, Gonzaga Retirement Dinner for Dean Barnes	50.00	
					MONTANA OUTREACH - GOLF TOURNEY	-240.00	
					MONTANA OUTREACH GOLF FLYER	-45.00	
					MONTANA OUTREACH GOLF TOURNAMENT	-165.00	
					MONTANA OUTREACH GOLF TOURNAMENT POSTER	-105.00	
					MONTANA OUTREACH GOLF TOURNAMENT REGISTRATION FORM	-240.00	
					MT OUTREACH GOLF TOURNEY	-1,240.20	
					MONTANA OUTREACH GOLF TOURNAMENT	-221.25	
					MONTANA OUTREACH GOLF TOURNAMENT	-813.15	
					Mileage, Transport retired company vehicle for donation	108.48	
					2013 DONATION	75.00	
					DONATION	125.00	
					SPONSORSHIP-JANUARY	225.00	
					FORUM TABLE SPONSOR 2013-14	2,077.50	
930200 Total						6,357.96	
935000	CD	AA	235 Employee Misc Expenses	ERIC N BOWLES	Misc, Gift for Margie and Jen Admins Day	54.33	
			890 Office Supplies	FURNITURE EXCHANGE	FLOWERS	28.85	
935000 Total						83.18	
925100	ED	AN	210 Employee Auto Mileage	Darrel Moss	Mileage, Travel to and from Downtown parking garage to document damage to garage an	4.35	
925100 Total						4.35	
535000	ED	AN	210 Employee Auto Mileage	Dana Hildebrand	Mileage, Volunteer to help tour with local high school students for MESA Reward Tour (45.20	
				PHILLIP J HENSCHIED	Mileage, Gonzaga Senior Design Tour	14.69	
535000 Total						59.89	
566000	ED	AN	235 Employee Misc Expenses	VIRGINIA L OMCOTO	Misc, Sympathy cards	6.49	
566000 Total						6.49	
870000	GD	AA	210 Employee Auto Mileage	DAVID R HOWELL	Mileage, Whitworth Meeting	8.48	
870000 Total						8.48	
905000	CD	AA	235 Employee Misc Expenses	FRANCES M SHANE	Misc, Xmas Cards	19.24	
				PAM R MANCHENI	Misc, Customer Service Week-QAGit baskets staff-powerade, ping pong balls for game.1	71.64	
905000 Total						90.88	
909000	CD	AN	020 Professional Services	MONIGLE ASSOCIATES INC	CUST COMMUNICATIONS-HOLIDAY	10,154.90	
			235 Employee Misc Expenses	DAWN Y DONAHOO	Misc, flower for Loretta for help at PAPA,PAW workshop 11/15/13	18.47	
			885 Miscellaneous	PIPELINE ASSOCIATION FOR	JJ RODEO CLOWN SPONSORSHIP	660.00	
			805 Adjustments	PIPELINE ASSOCIATION FOR	JJ RODEO CLOWN SPONSORSHIP	340.00	
			810 Advertising Expenses	OREGON UTILITY NOTIFICATION CENTER	CONTRIBUTION FOR 8K @ OUNC	1,500.00	
909000 Total						12,673.37	
541000	ED	AN	210 Employee Auto Mileage	KAREN TERESA TERPAK	Mileage, United Way - Valley Call Center, Dollar Road, Mirabeau	15.37	
			880 Materials & Equipment	STORAGE BATTERY SYSTEMS INC	WSU SENIOR PROJECT SUPPLIES	939.00	
541000 Total						954.37	
580000	ED	AN	215 Employee Business Meals	Diane Johnson	Meals, Recognition for Retirement approximately 75	450.00	
580000 Total						450.00	
874000	GD	OR	885 Miscellaneous	ROSEBURG AREA CHAMBER OF COMMERCE	SPONSORSHIP	68.75	
874000 Total						68.75	
Grand Total						22,238.56	

Prep by: *[Signature]*
 Date: 03-10-2014
 Mgr. Review: *[Signature]*

Miscellaneous Restating Adjustment

Atmospheric Testing Adjustment

AVISTA UTILITIES
Oregon Jurisdiction
Twelve Months Ending December 31, 2013
Atmospheric Testing Expense

2013 Actual spend of atmospheric testing	AT-02	\$	777,034
3-Year Amortization (1/3 of 2013 annual cost)			(259,011)
Adjustment to 2013 Expense			518,023

Note:

Atmospheric Corrosion expense is for an inspection program to find conditions in the Company’s system that could lead to corrosion issues on customer meter sets. This “Atmospheric Corrosion” inspection program is a federal code mandated program that requires the Company to inspect all above ground steel pipe at a frequency not to exceed 3 years. This expense is on a three year rotation between the Company’s jurisdictions (Washington, Idaho, and Oregon) and is therefore, coded directly to the specific state operations for the year in which the inspection occurs (2013 for Oregon).

For 2013, this program was completed in Oregon at a total cost of approximately \$777,034 (excluding internal labor). This amortization approach of recovering these costs over a three year period was approved in Oregon Docket No. UG-201

Jurisdiction	OR
Service	GD

Sum of Transaction Amount				
Accounting Year	Project Desc	Expenditure Type	Expenditure Category	Total
2013	Atmospheric Corr Inspect Or	020 Professional Services	Contractor	235.50
		035 Workforce - Contract	Contractor	644,346.72
		205 Airfare	Employee Expenses	9,271.40
		215 Employee Business Meals	Employee Expenses	4,153.08
		230 Employee Lodging	Employee Expenses	20,092.25
		235 Employee Misc Expenses	Employee Expenses	514.49
		415 Material Issues	Material	17,977.48
		510 Payroll Benefits loading	Overhead	32,580.42
		515 Payroll Tax loading	Overhead	7,116.23
		520 Payroll Time Off loading	Overhead	8,577.16
		530 Stores/Material Loading	Overhead	2,942.06
		532 Materials Tax/Fght Loading	Overhead	286.46
		565 Small Vehicles	Transportation	9,603.50
		720 Vehicle Fuel Gasoline	Vehicle	33.26
		880 Materials & Equipment	Voucher	10,890.49
		885 Miscellaneous	Voucher	27.22
		915 Printing	Voucher	1,181.89
		220 Employee Car Rental	Employee Expenses	161.15
512 Incentive Loading-NU	Overhead	7,043.61		
Atmospheric Corr Inspect Or Total				777,034.37
Grand Total				777,034.37

AT-01

AVISTA UTILITIES
Oregon
Twelve Months Ending December 31, 2013
Restate Debt Interest-Type I

	Rate	Adjustments
OPERATING REVENUES		
1 Total General Business		
2 Transportation		
3 Other		
4 Total Operating Revenues		0
OPERATING EXPENSES		
5 Gas Purchased		
6 Operations & Maintenance		
Uncollectible expense adjustment		
7 Administrative & General		
Commission fees adjustment		
Energy Resource Supplier Assessment adj		
8 Taxes Other Than Income		
Franchise Fee		
9 Depreciation & Amortization		
10 Total Operating Expenses		0
11 OPERATING INCOME BEFORE INCOME TAX		0
INCOME TAXES		
12 Current Federal Income Taxes	0.350000	45,646
13 Deferred Federal Income Taxes		
14 State Income Taxes	0.005420	711
15 Total Income Taxes		46,357
16 NET OPERATING INCOME		(46,357)
		✓

AVISTA UTILITIES
Oregon Jurisdiction
Twelve Months Ending December 31, 2013
Restate Debt Interest

Net Gas Plant per Results Reports (OR-PLT-12A)		\$189,721,591
<u>Rate Base Adjustments</u>		
Deferred FIT Rate Base		(39,941,626)
Inventory & Other adjustment		<u>2,543,756</u>
Adjusted Net Rate Base		152,323,721
Adjustment to Rate Base for Type I		<u>(4,423)</u>
Adjusted Net Rate Base (After Type I)		152,319,298
Weighted Cost of Debt		
+ Weighted Cost of Pref. Securities		<u>2.94%</u> ✓
Restate Debt Interest Deduction		4,478,187
Actual Interest Deduction (OR-FIT-12A)		<u>4,609,316</u>
Change in Interest Deduction		(131,129)
Change in Federal Income Tax-Current	35%	<u><u>45,646</u></u>
Change in State Income Tax-Current	0.005420	<u><u>711</u></u>

AVISTA UTILITIES
Oregon Jurisdiction
Twelve Months Ending December 31, 2013

	Capital Structure		Weighted Cost
	Ratio	Cost	
Long Term Debt	50.98%	5.76%	2.94%
Weighted Cost			<u>2.94%</u> ✓

Note: Capital structure ratio above is 5-quarter average - see below
 Debt cost is 5-quarter average - see below

	% Debt	% Equity	Cost of Debt	Cost of Equity	Weighted Cost		
					Debt	Equity	Total
@ 12/31/12	50.23%	49.77%	5.90%	10.10%	2.963%	5.027%	7.989%
@ 03/31/13	50.82%	49.18%	5.90%	10.10%	2.996%	4.967%	7.963%
@ 06/30/13	50.56%	49.44%	5.89%	10.10%	2.978%	4.993%	7.971%
@ 09/30/13	52.29%	47.71%	5.50%	10.10%	2.876%	4.819%	7.695%
@ 12/31/13	51.01%	48.99%	5.64%	10.10%	2.874%	4.948%	7.822%
	50.98%	49.02%	5.76%	10.10%	2.937%	4.951%	7.888%

AVISTA UTILITIES Oregon CALCULATION OF CONVERSION FACTOR: OREGON GAS Twelve Months Ending December 31, 2013
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Revenues		1.000000
Expense:		
Uncollectibles (1)		0.005320
Commission Fees (2)		0.002500
Energy Resource Supplier Assessment (3)		0.000806
Franchise Fees (4)		0.020291
Oregon Excise Tax (5)		0.005263
Total Expense		0.034180
Net Operating Income Before FIT		0.965820
Federal Income Tax @	35.00%	0.338037
REVENUE CONVERSION FACTOR		0.627783

NOTES:

(1) Calculation of Effective Uncollectible Rate:

Net Actual Write-Offs 3 year average*	519,565.00	
Divided by:		
Direct Gas Revenues (2)	97,658,985.00	
EFFECTIVE RATE		0.005320

* From Uncollectible Adjustment Workpapers/ Results of Operations
Excludes Sales for Resale

(2) Revenues Per 2013 Results of Operations "Total Gas Revenues"
Rate per the 2013 Gross Revenue Fee Statement

(3) Calculation of Energy Resource Supplier Assessment

Payment for 06/13 fiscal year *	78,674	
Divided by:		
Total Direct Gas Revenues for 2013*	97,658,985	
EFFECTIVE RATE		0.000806

* As reported to Oregon D.O.E.

(4) Calculation of Franchise Fee Rate

Total Accrual for twelve months ended 12/31/13 *	3,553,091.58	
Less: "In Excess of 3% Franchise Fees" **	1,571,516.91	
	1,981,575	
Divided by:		
Direct Gas Revenues (2)	97,658,985	
EFFECTIVE RATE		0.020291

* Adjusted to actual 2013 per Franchise Tax Adjustment Workpapers

** Per Revenue Runs Schedule 460

(5) Calculation of effective Oregon Excise Tax:

Net Income attributable to Oregon-NOT USED	1.000000	
Multiplied by:		
Oregon Excise Tax	0.005420	
Adjusted Rate	0.005420	
Adj For: Uncollectible Rate	0.005320	
Commission fees	0.002500	
ERSA	0.000806	
Franchise Fees	0.020291	0.028917
EFFECTIVE RATE = (0.005420	* (1 - 0.028917))
		0.005263

Prep by: 

Date: 03-19-2014

Mgr. Review: 

12/31/2012
 Avista Corporation ONLY
 State Apportionment

	Idaho	Montana	Oregon
Property			
Inventories	1,397,443	4,092,400	1,497,296
Depr. Assets	980,296,174	565,676,521	418,843,242
Other			4,314,199
Total 2009	981,693,617	569,768,921	424,654,737
Inventories	1,445,652	4,379,427	1,367,897
Depr. Assets	1,019,806,145	576,902,299	426,998,661
Other			14,513,375
Total 2010	1,021,251,797	581,281,726	442,879,933
Total Combined / 2	1,001,472,707	575,525,324	433,767,335
Rents	2,319,971	113,543	3,357
Times 8	8	8	8
Total Rents	18,559,768	908,344	26,856
Total Property	1,020,032,475	576,433,668	433,794,191
<i>Percentage</i>	0.2545	0.1438	0.1056
Payroll			
Form 940 Payroll	15,191,172	2,066,124	4,716,130
Colstrip		2,622,211	
Coyote Springs			860,426
Total Payroll	15,191,172	4,688,335	5,576,556
<i>Percentage</i>	0.1016	0.0313	0.0373
Sales			
Receipts From Sales	355,675,114	21,317,549	177,120,550
Interests	329,294	1	343,883
Dividends			-
GP on sale of Assets	291,679	175,168	162,782
Other	1,789,934		10,384
Total Sales	358,086,021	21,492,718	177,637,599
<i>Percentage</i>	0.2390	0.0143	0.118583
SUM (Single Weighted Sales)	0.8342	0.1895	0.3801
Total St. Apportionment	20.8544%	6.3177%	9.5023%
Tax Rate	7.60%	6.75%	7.60%
	1.5849%	0.4264%	0.7222%
			2.7336%
			25% Oregon Electric - EDAN
			75% Oregon Nat Gas - GDOR
			Effective 2012 0.00542
			Tax Rate effective 1/1/2013 7.60%
			Revised OR Apportionment 0.7222%
			75% Oregon Nat Gas - GDOR
			Effective 2013 0.00542 (revised to include 7.6% OR SIT effective rate for 2013 and beyond)

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AVISITIES
 OREGON JURISDICTION
 MONTHLY WEATHER CORRECTION
 Twelve Months Ended December 2013

	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total
Medford	884	668	492	330	138	38	-	-	91	366	626	1,053	4,686
Roseburg	783	564	450	317	157	40	-	2	86	339	574	882	4,184
Klamath Falls	1,315	910	769	696	410	187	1	70	266	661	828	1,321	7,374
La Grande	1,177	787	708	579	339	138	5	2	176	620	817	1,150	6,488
Medford	788	613	539	377	207	62	3	2	64	309	613	825	4,402
Roseburg	677	551	495	361	219	82	9	3	62	274	497	692	3,922
Klamath Falls	1,032	847	780	595	391	181	38	55	184	505	836	1,055	6,499
La Grande	1,023	832	717	521	339	148	29	36	187	493	777	1,024	6,126
Medford	-86	-55	47	47	89	24	3	2	-27	-57	-77	-228	(284)
Roseburg	-106	-13	45	44	62	42	9	1	-24	-65	-77	-180	(272)
Klamath Falls	-283	-83	11	-41	-18	-6	37	-15	-82	-156	8	-266	(875)
La Grande	-154	45	9	-58	0	10	24	34	11	-127	-40	-126	(372)
Medford	51,737	51,697	51,641	51,598	51,407	51,275	51,107	51,064	51,019	51,348	51,657	52,005	51,463
Roseburg	13,232	13,265	13,190	13,190	13,148	13,082	13,058	12,980	12,980	13,206	13,206	13,286	13,144
Klamath Falls	14,097	14,114	14,075	14,051	13,982	13,931	13,883	13,826	13,819	14,007	14,024	14,137	13,994
La Grande	6,594	6,606	6,601	6,588	6,543	6,502	6,467	6,442	6,460	6,471	6,552	6,614	6,537
Medford	6,545	6,575	6,598	6,552	6,524	6,538	6,510	6,498	6,465	6,474	6,520	6,586	6,530
Roseburg	2,118	2,127	2,131	2,123	2,125	2,120	2,113	2,096	2,089	2,099	2,110	2,116	2,116
Klamath Falls	1,657	1,669	1,655	1,644	1,650	1,647	1,642	1,638	1,630	1,631	1,649	1,663	1,648
La Grande	896	903	899	900	901	897	893	897	889	887	892	900	896
Roseburg	21	20	21	21	21	21	21	21	21	21	21	21	21

Weather-Sensitive Coefficients

	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total
Medford	0.103873	0.100818	0.100326	0.099329	0.096631	0.046337	0.021118	0.009412	0.029039	0.064739	0.090313	0.105071	0.105071
Roseburg	0.10209	0.101842	0.095169	0.085136	0.067221	0.050381	0.006148	0.000494	0.015273	0.047556	0.084766	0.101241	0.101241
Klamath Falls	0.080352	0.076014	0.073404	0.063119	0.044542	0.025727	0.001697	0.00056	0.013059	0.043383	0.069398	0.079606	0.079606
La Grande	0.087736	0.081353	0.080601	0.074681	0.054241	0.033984	0.004897	0.00253	0.00742	0.040466	0.077767	0.089209	0.089209
Medford	0.404618	0.406224	0.384242	0.292521	0.221666	0.144695	0.103799	0.095883	0.213454	0.383247	0.390795	0.420383	0.420383
Roseburg	0.41388	0.39173	0.37782	0.317626	0.220731	0.10828	0.03007	0.029332	0.200282	0.27221	0.368713	0.441782	0.441782
Klamath Falls	0.31883	0.300282	0.270443	0.217925	0.137395	0.045439	0.002256	0.062018	0.082923	0.235509	0.28058	0.311647	0.311647
La Grande	0.424449	0.405485	0.370305	0.313248	0.210792	0.124668	0.094054	0.796325	0.091499	0.183217	0.34628	0.402809	0.402809
Roseburg	5.600883	6.395648	6.095817	17.94676	0.504336	3.078688	37.650894	47.595426	40.647077	14.766274	11.664068	8.395468	8.395468

Adjustment to Normal

Medford	(515,911)	(286,659)	243,504	216,632	236,346	57,022	3,238	981	(40,002)	(198,473)	(60,649)	(1,245,842)	(1,580,833)
Roseburg	(143,177)	(17,562)	56,642	49,410	54,801	27,703	723	6	(4,758)	(40,390)	(86,195)	(255,567)	(358,354)
Klamath Falls	(320,560)	(87,590)	11,365	(36,362)	(11,816)	(2,150)	872	(1,161)	(14,798)	(94,796)	7,673	(295,593)	(624,919)
La Grande	(89,094)	24,184	4,788	(28,528)	-	2,208	760	23,053	527	(25,037)	(20,361)	(74,344)	(181,863)
Total Schedule 410	(1,068,742)	(347,828)	316,299	201,151	279,331	84,783	5,592	22,860	(59,030)	(349,686)	(159,553)	(1,871,345)	(2,945,988)
Medford	(254,230)	(146,901)	112,457	80,080	99,780	22,704	2,086	1,246	(37,259)	(141,425)	(33,124)	(631,220)	(915,806)
Roseburg	(92,919)	(10,832)	36,212	29,670	29,081	9,639	584	61	(10,041)	(37,139)	(59,905)	(180,048)	(285,636)
Klamath Falls	(149,509)	(31,574)	4,923	(14,689)	(4,307)	(449)	137	(1,524)	(11,083)	(58,922)	3,701	(137,860)	(402,155)
La Grande	(68,698)	16,476	2,996	(16,352)	-	1,118	2,016	23,371	797	(20,639)	(12,355)	(45,679)	(106,948)
Total Schedule 420	(555,356)	(172,830)	156,569	88,710	124,554	33,013	4,822	23,155	(57,587)	(259,125)	(101,682)	(994,807)	(1,710,546)
Roseburg	(12,468)	(1,663)	5,761	16,583	657	2,715	7,116	1,000	(20,488)	(20,156)	(18,861)	(33,498)	(73,300)
Total Schedule 424	(12,468)	(1,663)	5,761	16,583	657	2,715	7,116	1,000	(20,488)	(20,156)	(18,861)	(33,498)	(73,300)
Total Oregon Usage Adjustment	(1,636,566)	(522,121)	478,648	306,444	404,541	120,511	17,531	47,014	(137,104)	(628,967)	(280,096)	(2,899,650)	(4,729,815)

Roseburg Schedule 424 (18,861) (33,498) (73,300)

AVIS UTILITIES
 OREGON JURISDICTION
 MONTHLY WEATHER CORRECTION
 Twelve Months Ended December 2013

	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total
Schedule 410 Usage Adjustment	(1,068,742)	(347,628)	316,299	201,151	279,331	84,783	5,592	22,860	(59,030)	(349,686)	(159,553)	(1,871,345)	(2,945,968)
Schedule 420 Usage Adjustment	(555,356)	(172,830)	156,589	88,710	124,554	33,013	4,822	23,155	(57,587)	(259,125)	(101,882)	(994,807)	(1,710,546)
Schedule 424 Usage Adjustment	(12,468)	(1,663)	5,761	16,583	657	2,715	7,116	1,000	(20,486)	(20,156)	(18,861)	(33,498)	(73,300)
	(1,636,566)	(522,121)	478,648	306,444	404,541	120,511	17,531	47,014	(137,104)	(628,967)	(280,096)	(2,899,650)	(4,729,815)
Schedule 410 Base Rate	0.43491	0.43491	0.43491	0.43491	0.43491	0.43491	0.43491	0.43491	0.43491	0.43491	0.43578	0.43578	
Schedule 461 Gas Costs	0.69257	0.69257	0.69257	0.69257	0.69257	0.69257	0.69257	0.69257	0.69257	0.69257	0.61069	0.61069	
Net Schedule 410 Rate	1.12748	1.12748	1.12748	1.12748	1.12748	1.12748	1.12748	1.12748	1.12748	1.12748	1.04647	1.04647	
Schedule 420 Base Rate	0.34874	0.34874	0.34874	0.34874	0.34874	0.34874	0.34874	0.34874	0.34874	0.34874	0.34961	0.34961	
Schedule 461 Gas Costs	0.69257	0.69257	0.69257	0.69257	0.69257	0.69257	0.69257	0.69257	0.69257	0.69257	0.61069	0.61069	
Net Schedule 420 Rate	1.04131	1.04131	1.04131	1.04131	1.04131	1.04131	1.04131	1.04131	1.04131	1.04131	0.96030	0.96030	
Schedule 424 Base Rate	0.14757	0.14757	0.14757	0.14757	0.14757	0.14757	0.14757	0.14757	0.14757	0.14757	0.14844	0.14844	
Schedule 461 Gas Costs	0.69257	0.69257	0.69257	0.69257	0.69257	0.69257	0.69257	0.69257	0.69257	0.69257	0.61069	0.61069	
Net Schedule 424 Rate	0.84014	0.84014	0.84014	0.84014	0.84014	0.84014	0.84014	0.84014	0.84014	0.84014	0.75913	0.75913	
Weighted Average Cost of Gas	0.67242	0.67242	0.67242	0.67242	0.67242	0.67242	0.67242	0.67242	0.67242	0.67242	0.59272	0.59272	
Schedule 410 Revenue Adjustment	(1,204,985)	(391,944)	356,621	226,794	314,940	95,591	6,305	25,774	(66,555)	(394,264)	(166,967)	(1,958,307)	(3,156,997)
Schedule 420 Revenue Adjustment	(578,298)	(179,970)	163,057	92,374	129,699	34,377	5,022	24,111	(59,966)	(269,830)	(97,646)	(955,313)	(1,692,382)
Schedule 424 Revenue Adjustment	(10,475)	(1,397)	4,840	13,932	552	2,281	5,978	840	(17,211)	(16,934)	(14,318)	(25,429)	(57,341)
Total Revenue Adjustment	(1,793,758)	(573,310)	524,518	333,100	445,191	132,249	17,305	50,725	(143,733)	(681,027)	(278,931)	(2,939,049)	(4,906,720)
Gas Cost Expense	(1,100,460)	(351,085)	321,852	206,059	272,022	81,034	11,788	31,613	(92,191)	(422,930)	(166,018)	(1,718,680)	(2,925,989)
Uncollectible Accounts Expense												0.005320	(26,104)
Commission Fees Expense												0.002500	(12,267)
Energy Resource Supplier Assessment Expense												0.000806	(3,955)
Franchise Fees												0.020291	(99,562)
Total Expense Adjustment													(3,068,884)
Adjustment to Operating Income Before Income Taxes													(1,837,836)

Appendix 3.4 - Heating Degree Day Data Monthly Totals

Temp Pattern	Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Total
Klam Falls	2012	1032	847	780	595	391	181	38	55	184	505	836	1055	6499
Klam Falls	2013	1032	847	780	595	391	181	38	55	184	505	836	1055	6499
Klam Falls	2014	1032	847	780	595	391	181	38	55	184	505	836	1055	6499
Klam Falls	2015	1032	847	780	595	391	181	38	55	184	505	836	1055	6499
Klam Falls	2016	1032	847	780	595	391	181	38	55	184	505	836	1055	6499
Klam Falls	2017	1032	847	780	595	391	181	38	55	184	505	836	1055	6499
Klam Falls	2018	1032	847	780	595	391	181	38	55	184	505	836	1055	6499
Klam Falls	2019	1032	847	780	595	391	181	38	55	184	505	836	1055	6499
Klam Falls	2020	1032	847	780	595	391	181	38	55	184	505	836	1055	6499
Klam Falls	2021	1032	847	780	595	391	181	38	55	184	505	836	1055	6499
Klam Falls	2022	1032	847	780	595	391	181	38	55	184	505	836	1055	6499
Klam Falls	2023	1032	847	780	595	391	181	38	55	184	505	836	1055	6499
Klam Falls	2024	1032	847	780	595	391	181	38	55	184	505	836	1055	6499
Klam Falls	2025	1032	847	780	595	391	181	38	55	184	505	836	1055	6499
Klam Falls	2026	1032	847	780	595	391	181	38	55	184	505	836	1055	6499
Klam Falls	2027	1032	847	780	595	391	181	38	55	184	505	836	1055	6499
Klam Falls	2028	1032	847	780	595	391	181	38	55	184	505	836	1055	6499
Klam Falls	2029	1032	847	780	595	391	181	38	55	184	505	836	1055	6499
Klam Falls	2030	1032	847	780	595	391	181	38	55	184	505	836	1055	6499
Klam Falls	2031	1032	847	780	595	391	181	38	55	184	505	836	1055	6499
Klam Falls	2032	1032	847	780	595	391	181	38	55	184	505	836	1055	6499
Avg.		1032	847	780	595	391	181	38	55	184	505	836	1055	6499

Temp Pattern	Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Total
LaGrande	2012	1023	832	717	521	339	148	29	36	187	493	777	1024	6126
LaGrande	2013	1016	826	713	520	337	147	27	35	187	491	771	1021	6091
LaGrande	2014	1011	824	710	519	337	146	27	35	184	488	769	1020	6070
LaGrande	2015	1008	823	709	517	335	145	27	35	184	487	765	1016	6051
LaGrande	2016	1001	822	706	516	333	145	27	35	184	483	761	1015	6028
LaGrande	2017	1001	821	703	513	332	142	27	35	184	480	761	1008	6007
LaGrande	2018	997	817	700	512	332	142	27	35	183	477	757	1005	5984
LaGrande	2019	993	813	699	511	332	142	27	35	181	477	753	1002	5965
LaGrande	2020	993	812	698	509	331	142	26	35	181	476	753	996	5952
LaGrande	2021	991	806	694	505	331	140	26	35	180	475	751	993	5927
LaGrande	2022	989	804	694	505	330	140	26	35	180	474	750	992	5919
LaGrande	2023	987	802	693	503	330	140	26	35	180	473	749	991	5909
LaGrande	2024	983	801	693	502	329	140	26	35	180	473	749	989	5900
LaGrande	2025	982	801	693	502	329	139	26	35	180	472	747	989	5895
LaGrande	2026	981	801	691	501	329	139	26	35	180	472	746	989	5890
LaGrande	2027	980	800	691	501	329	139	26	35	180	471	746	989	5887
LaGrande	2028	979	800	689	499	328	139	26	35	180	471	745	989	5880
LaGrande	2029	979	798	689	498	328	138	26	35	180	471	745	987	5874
LaGrande	2030	975	797	687	498	327	137	26	35	179	471	744	984	5860
LaGrande	2031	972	797	687	498	326	137	26	35	179	470	744	984	5855
LaGrande	2032	971	796	686	497	325	137	26	35	178	470	743	984	5848
Avg.		991	809	697	507	331	141	26	35	181	477	754	998	5948.5

Temp Pattern	Year													Annual
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Medford	2012	788	613	539	377	207	62	3	2	64	309	613	825	4402
Medford	2013	788	613	539	377	207	62	3	2	64	309	613	825	4402
Medford	2014	785	610	535	371	205	59	2	2	62	309	611	821	4372
Medford	2015	781	607	533	370	205	59	2	2	62	308	607	816	4352
Medford	2016	777	603	530	367	202	59	2	2	62	306	605	814	4329
Medford	2017	775	601	529	365	201	59	2	2	62	306	603	811	4316
Medford	2018	768	597	527	364	201	59	2	2	62	305	600	806	4293
Medford	2019	765	596	525	364	200	59	2	2	62	304	598	803	4280
Medford	2020	761	595	523	364	198	59	2	2	61	301	589	799	4254
Medford	2021	759	590	520	362	198	59	2	2	61	300	588	796	4237
Medford	2022	756	586	520	361	198	59	2	2	61	300	586	791	4222
Medford	2023	756	586	520	360	198	59	2	2	61	299	586	791	4220
Medford	2024	755	585	520	358	198	59	2	2	61	297	585	788	4210
Medford	2025	753	585	517	358	198	59	2	2	61	296	584	787	4202
Medford	2026	752	584	513	358	198	59	2	2	61	296	583	786	4194
Medford	2027	750	584	512	357	198	59	2	2	61	296	583	786	4190
Medford	2028	748	582	510	357	198	59	2	2	61	295	582	784	4180
Medford	2029	748	582	510	356	198	59	2	2	61	295	581	784	4178
Medford	2030	746	582	510	355	197	59	2	2	61	295	580	783	4172
Medford	2031	746	580	508	355	197	59	2	2	61	295	580	779	4164
Medford	2032	745	578	508	354	196	58	2	2	61	295	580	779	4158
Avg.		762	592	521	362	200	59	2	2	62	301	592	798	4253.7

Temp Pattern	Year													Annual
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Roseburg	2012	677	551	495	361	219	82	9	3	62	274	497	692	3922
Roseburg	2013	677	551	495	361	219	82	9	3	62	274	497	692	3922
Roseburg	2014	672	550	492	359	219	81	9	3	61	272	495	692	3905
Roseburg	2015	666	547	491	358	217	81	9	3	61	271	492	688	3884
Roseburg	2016	664	544	487	357	217	81	9	3	61	270	490	685	3868
Roseburg	2017	657	544	486	356	216	80	9	3	61	270	488	683	3853
Roseburg	2018	655	544	485	355	216	79	9	3	60	269	488	681	3844
Roseburg	2019	653	539	481	353	215	78	9	3	59	269	486	678	3823
Roseburg	2020	652	539	480	351	214	78	9	3	59	268	483	675	3811
Roseburg	2021	652	538	479	350	213	78	9	3	59	268	482	674	3805
Roseburg	2022	651	533	477	349	212	78	9	3	59	267	477	669	3784
Roseburg	2023	651	533	475	349	212	78	9	3	59	267	476	667	3779
Roseburg	2024	650	533	475	349	212	78	9	3	59	267	475	666	3776
Roseburg	2025	649	533	475	349	212	78	9	3	59	267	475	666	3775
Roseburg	2026	648	532	475	347	211	78	9	3	59	267	474	664	3767
Roseburg	2027	648	531	475	347	211	78	9	3	59	267	474	664	3766
Roseburg	2028	647	530	475	347	211	78	9	3	59	267	474	664	3764
Roseburg	2029	646	528	474	346	210	78	9	3	59	267	472	663	3755
Roseburg	2030	646	527	474	346	209	77	9	3	59	267	472	662	3751
Roseburg	2031	646	527	474	346	209	77	9	3	59	266	472	660	3748
Roseburg	2032	641	527	474	346	208	77	9	3	59	264	471	658	3737
Avg.		655	537	481	352	213	79	9	3	60	268	481	673	3811.4

Gas Revenue Meters Report by Location Twelve Months Ended for Report Date : '12/31/2013'

State C.de:OR

Responsibility Area	Rate Schedule Num	Meters												12 Month Average	
		201301	201302	201303	201304	201305	201306	201307	201308	201309	201310	201311	201312		
Klamath Falls	410	14,097	14,114	14,075	14,051	13,962	13,931	13,883	13,826	13,819	14,007	14,024	14,137	13,994	
	420	1,657	1,669	1,655	1,644	1,650	1,647	1,642	1,638	1,630	1,631	1,649	1,663	1,648	
	424	15	15	15	16	16	16	17	16	16	16	16	16	16	
	440	2	2	1	1	1	1	2	4	3	3	2	2	2	
	447W	1	1	1	1	1	1	1	1	1	1	1	1	1	
	456	4	4	4	4	4	3	3	3	3	3	3	3	3	
	460	0	0	0	0	0	0	0	0	0	0	0	0	0	
	499	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total for Klamath Falls		15,776	15,805	15,751	15,717	15,634	15,599	15,548	15,488	15,472	15,661	15,695	15,822	15,776
	LaGrande	410	6,594	6,606	6,601	6,588	6,543	6,502	6,467	6,442	6,460	6,471	6,552	6,614	6,537
420		898	903	899	900	901	897	893	897	889	887	892	900	896	
424		2	2	2	2	2	2	2	2	2	2	2	2	2	
440		8	8	5	5	7	5	5	8	8	5	6	5	6	
444		8	8	1	0	2	3	3	5	8	7	2	2	4	
456		4	4	4	4	6	4	4	4	4	4	4	4	4	
460		0	0	0	0	0	0	0	0	0	0	0	0	0	
499		0	0	0	0	0	0	0	0	0	0	0	0	0	
Total for LaGrande		7,514	7,531	7,512	7,499	7,461	7,413	7,374	7,358	7,371	7,376	7,458	7,527	7,458	
Medford		199	0	0	0	0	0	0	0	0	0	0	0	0	0
	410	51,737	51,697	51,641	51,598	51,407	51,275	51,107	51,064	51,019	51,346	51,657	52,005	51,463	
	420	6,545	6,575	6,569	6,552	6,524	6,538	6,510	6,496	6,465	6,474	6,520	6,586	6,530	
	424	39	39	39	39	37	40	37	37	37	37	37	37	38	
	440	19	19	20	18	21	19	20	18	21	18	24	20	20	
	444	0	0	0	0	0	0	0	0	0	0	0	0	0	
	447B	0	1	0	0	0	0	0	0	0	0	0	0	0	
	456	21	21	24	21	20	20	20	20	20	20	20	20	21	
	460	0	0	0	0	0	0	0	0	0	0	0	0	0	
	499	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total for Medford		58,361	58,352	58,293	58,228	58,010	57,893	57,695	57,636	57,563	58,258	58,668	58,668		
Roseburg	410	13,232	13,265	13,226	13,190	13,149	13,092	13,058	12,980	12,980	13,063	13,206	13,286	13,144	
	420	2,118	2,127	2,131	2,123	2,125	2,120	2,113	2,096	2,089	2,099	2,110	2,145	2,116	
	424	21	20	21	21	21	21	21	21	21	21	21	21	21	
	440	8	8	7	7	7	7	7	8	7	8	7	7	7	
	447M	1	1	1	1	1	1	1	1	1	1	1	1	1	
	447R	1	1	1	1	1	1	1	1	1	1	1	1	1	
	456	8	8	8	8	8	8	8	8	8	8	8	8	8	
	460	0	0	0	0	0	0	0	0	0	0	0	0	0	
	499	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total for Roseburg		15,389	15,430	15,395	15,351	15,312	15,250	15,209	15,115	15,107	15,201	15,354	15,469	
Total for OR		97,040	97,118	96,951	96,795	96,417	96,155	95,826	95,597	95,513	96,134	96,765	97,486		
Total		97,040	97,118	96,951	96,795	96,417	96,155	95,826	95,597	95,513	96,134	96,765	97,486		

AVISTA UTILITIES
Oregon
Twelve Months Ending December 31, 2013
Gas Cost Adjustment - Type II

	Rate	Adjustments
OPERATING REVENUES		
1 Total General Business		
2 Transportation		
3 Other		(9,062,436)
4 Total Operating Revenues		<u>(9,062,436)</u>
OPERATING EXPENSES		
5 Gas Purchased		(9,056,522)
6 Operations & Maintenance		
Uncollectible expense adjustment		
7 Administrative & General		
Commission fees adjustment		
Energy Resource Supplier Assessment adj		
8 Taxes Other Than Income		
Franchise Fee		
9 Depreciation & Amortization		
10 Total Operating Expenses		<u>(9,056,522)</u>
11 OPERATING INCOME BEFORE INCOME TAX		(5,914)
INCOME TAXES		
12 Current Federal Income Taxes	0.350000	(2,059)
13 Deferred Federal Income Taxes		
14 State Income Taxes	0.005420	<u>(32)</u>
15 Total Income Taxes		<u>(2,091)</u>
16 NET OPERATING INCOME		<u><u>(3,823)</u></u>



**AVISTA UTILITIES
Oregon**

**Twelve Months Ending December 31, 2013
Sales For Resale and Gas Cost Analysis**

	Sales for Resale		Gas Cost Expense		Net Gas Costs	
	Accounts	Deferred	Accounts*	Deferred	90%	10%
	483000-483700	90%	804000-808200	90%	90%	10%
		Passed-through		Passed-through		Total
Jan-13	(9,723,055)	(8,750,750)	14,751,516	13,276,364	4,525,614.60	502,846.07
Feb-13	(5,136,179)	(4,622,561)	9,597,106	8,637,396	4,014,834.84	446,092.76
Mar-13	(11,159,215)	(10,043,294)	14,914,285	13,422,856	3,379,562.51	375,506.95
Apr-13	(8,265,178)	(7,438,661)	10,132,627	9,119,364	1,680,703.29	186,744.81
May-13	(5,708,744)	(5,137,870)	6,748,265	6,073,439	935,569.22	103,952.14
Jun-13	(6,098,420)	(5,488,578)	6,828,938	6,146,044	657,465.55	73,051.73
Jul-13	(5,353,037)	(4,817,733)	5,836,937	5,253,243	435,510.56	48,390.06
Aug-13	(8,112,471)	(7,301,224)	8,463,508	7,617,157	315,932.85	35,103.65
Sep-13	(6,387,623)	(5,748,861)	7,334,808	6,601,327	852,466.32	94,718.48
Oct-13	(5,469,104)	(4,922,194)	7,893,906	7,104,515	2,182,321.50	242,480.17
Nov-13	(7,950,280)	(7,155,252)	11,875,998	10,688,398	3,533,145.38	392,571.71
Dec-13	(11,261,050)	(10,134,945)	18,486,547	16,637,892	6,502,947	722,550
	(90,624,357)	(81,561,921)	122,864,439	110,577,995	29,016,074	3,224,008
					81,561,921	9,062,436
					29,069,294	3,229,922
					81,508,701	9,056,522

**excludes transportation accounts and/or misc expenses not included in PGA.

Sales for Resale
Collections from Customers

Net Gas Operating Expense

Prep by: *AB*

Date: 03-07-2014

Gas Cost Adj-10% 2013 Final

Mgr. Review: *Jma*

AVISTA UTILITIES

Oregon

Twelve Months Ending December 31, 2013
Gas Cost Adjustment - Type II

Difference Between Actual Gas Costs & Customer Collections

	Commodity Deferral Expenses	Commodity Revenue	PGA	Total	90% Deferred	10% not Deferred	Total not Deferred
Jan-13	5,028,460.67	5,517,481.58	\$	(489,021)	\$ (440,119)	\$ (48,902)	(48,902)
Feb-13	4,460,927.60	3,968,926.00	\$	492,002	\$ 442,801	\$ 49,200	49,200
Mar-13	3,755,069.46	3,099,170.31	\$	655,899	\$ 590,309	\$ 65,590	65,590
Apr-13	1,867,448.10	2,117,879.28	\$	(250,431)	\$ (225,388)	\$ (25,043)	(25,043)
May-13	1,039,521.35	1,290,880.06	\$	(251,359)	\$ (226,223)	\$ (25,136)	(25,136)
Jun-13	730,517.28	960,664.02	\$	(230,147)	\$ (207,132)	\$ (23,015)	(23,015)
Jul-13	483,900.62	822,016.74	\$	(338,116)	\$ (304,305)	\$ (33,812)	(33,812)
Aug-13	351,036.50	926,435.52	\$	(575,399)	\$ (517,859)	\$ (57,540)	(57,540)
Sep-13	947,184.80	1,144,844.83	\$	(197,660)	\$ (177,894)	\$ (19,766)	(19,766)
Oct-13	2,424,801.67	2,322,066.77	\$	102,735	\$ 92,461	\$ 10,273	10,273
Nov-13	3,925,717.09	3,769,506.44	\$	156,211	\$ 140,590	\$ 15,621	15,621
Dec-13	7,225,496.74	6,359,343.74	\$	866,153	\$ 779,538	\$ 86,615	86,615
	<u>32,240,081.88</u>	<u>32,299,215.29</u>	\$	<u>(59,133)</u>	\$ <u>(53,220)</u>		
	32,240,081.88				<u>Net to reverse</u>	<u>\$ (5,913)</u>	<u>\$ (5,913)</u>
					\$	\$ (47,307)	

Prep by: ALJ
Mgr. Review: JMO

Date: 3/18/2014

Demand	\$ 911,328.28
NWP Fixed	\$ 2,144.28
NWP Variable	\$ (668,260.00)
NWP Capacity Release	\$ 345,212.56
GTN Fixed	\$ 816,190.01
GTN Variable	\$ 9,983.54
GTN Capacity Release	\$ (7,586.40)
Transcanada Foothills Fixed	\$ 818,587.15
Transcanada Foothills Variable	\$ 84,483.40
NOVA Fixed	\$ 84,483.40
NOVA Variable	\$ 180,512.41
WEI (Spectra) Fixed	\$ 180,512.41
WEI (Spectra) Variable	\$ 28,588.92
Questar Fixed	\$ 28,588.92
Third party capacity release	\$ 113.93
Counterparty Invoice Total	\$ 113.93
Tuscarora Fixed	\$ 2,007.50
Tuscarora Variable	\$ 1.39
Tuscarora Total	\$ 2,008.89
Coos Bay Fixed	\$ -
Weyerhaeuser Recall Rights	\$ -
Northwest Natural (Mist)	\$ -
Intercompany transportation	\$ -
Total Demand Costs from Purchase Journals	\$ 1,459,507.26
less variable costs charged to commodity	\$ (12,139.21)
Plus 20% Sharing over Costs	\$ -
Plus CDN Demand Charges	\$ 12,274.98
Total Demand Costs to be Deferred	\$ 1,459,643.03
Misc	\$ 3,047,407.74
Extraction Credits	\$ -
Financial Com Cost/(Benefit)	\$ (34,096.67)
FX Hedge Cost/(Benefit)	\$ (94,212.23)
Off System Cost Bookout	\$ (7,434.31)
Interco Purchases from Thermal	\$ -
Total Commodity Costs from Purchase Journals	\$ 6,932,141.74
Storage (injections)/Withdrawals	\$ 183,898.93
GST currency exchange difference	\$ -
Broker Fees	\$ 3,890.63
Newedge/Mizuho Transaction Fees	\$ 674.79
OR Imbalance	\$ 102,490.70
OR Off System Sales Revenue	\$ (8,267,178.45)
less CDN Demand Charges	\$ (12,274.98)
plus variable costs from Demand	\$ 12,139.21
Total Commodity Costs to be Deferred	\$ 1,867,448.10
Total Net Gas Costs for Deferral	\$ 3,327,091.13
Recon to Purchase Journals	\$ 3,327,091.13
Deferral Gas Costs	\$ -
Purchase Journal Gas Costs	\$ 3,327,091.13
20% Sharing	\$ 3,327,091.13

Demand	\$ 1,459,643.03
Demand Expenses for Deferral	\$ -
Oregon PGA Demand Revenue	\$ 1,459,643.03
Rate Schedules:	
410 Residential	\$ 1,024,572.31
420 Commercial	\$ 523,955.87
424 Industrial	\$ 111,675.57
440 Interruptible	\$ -
444 Seasonal	\$ 41,248.00
Total Demand Volumes	\$ 1,701,451.75
Check	\$ 0.30636
Demand Deferral Expenses	\$ 1,459,643.03
Demand PGA Revenue	\$ 1,701,451.75
Amount to be deferred	\$ (241,808.72)

Commodity	\$ 1,867,448.10
Oregon PGA Commodity Revenue	\$ -
Rate Schedules:	
410 Residential	\$ 1,223,159.28
420 Commercial	\$ 625,511.22
424 Industrial	\$ 133,321.01
440 Interruptible	\$ 86,644.90
444 Seasonal	\$ 49,242.87
Check	\$ 0.36574
Commodity Deferral Expenses	\$ 1,867,448.10
Commodity PGA Revenue	\$ 2,117,879.28
90% Allowed for recovery from Customers	\$ (250,431.18)
Amount to be deferred	\$ (225,388.06)

Misc Calculations for Demand and Commodity Deferrals	
CDN demand charges:	
Sumas & Huntington purchase volumes:	\$ 27,544
Actual rate per Westcoast:	\$ 0.44565
	\$ 12,274.98
Oregon sharing	\$ 0.00
	\$ (25,043.12)
	\$ (25,043.12)

JET Entry	\$ -
Debits	\$ 985,714.87
Credits	\$ (985,714.87)

Demand	\$ 941,705.88
NWP Fixed	\$ 10,224.57
NWP Variable	\$ (887,202.00)
NWP Capacity Release	\$ 364,728.45
NWP Total	\$ 362,056.06
GTN Fixed	\$ 6,178.69
GTN Variable	\$ (7,849.81)
GTN Capacity Release	\$ 360,385.13
Transcanada Foothills Fixed	\$ 54,671.42
Transcanada Foothills Variable	\$ 54,671.42
ANG Total	\$ 116,980.19
NOVA Fixed	\$ -
NOVA Variable	\$ -
NOVA Total	\$ 116,980.19
WEI (Spectra) Fixed	\$ 27,073.50
WEI (Spectra) Variable	\$ 112.77
WEI (Duke) Total	\$ 27,073.50

Questar Fixed	\$ -
Third party capacity release	\$ -
Tuscarora Fixed	\$ 112.77
Tuscarora Variable	\$ 2,007.50
Tuscarora Total	\$ 2,008.27

Coos Bay Fixed	\$ -
Weyerhaeuser Recall Rights	\$ -
Northwest Natural (Mist)	\$ -
Intercompany transportation	\$ -
Total Demand Costs from Purchase Journals	\$ 925,959.73
less variable costs charged to commodity	\$ (16,404.03)
Plus 20% Sharing over Costs	\$ -
Plus CDN Demand Charges	\$ 11,534.07
Total Demand Costs to be Deferred	\$ 921,089.77

Commodity Purchases	\$ 2,285,042.78
Misc	\$ -
Extraction Credits	\$ (21,162.89)
Financial Com Cost/(Benefit)	\$ (285,444.74)
FX Hedge Cost/(Benefit)	\$ 23,294.03
Off System Cost Bookout	\$ -
Interco Purchases from Thermal	\$ 5,536,741.84
804730 GD OR	\$ -
Total Commodity Costs from Purchase Journals	\$ 7,538,470.82

Storage (Injections)/Withdrawals	\$ (819,135.40)
GST currency exchange difference	\$ -
Broker Fees	\$ 4,372.40
Newedge/Mizuho Transaction Fees	\$ 331.18
OR Imbalance	\$ 17,356.47
OR Off System Sales Revenue less CDN Demand Charges plus variable costs from Demand	\$ (11,534.07)
Total Commodity Costs to be Deferred	\$ 1,039,521.35

Total Net Gas Costs for Deferral	\$ 1,960,611.12
Recon to Purchase Journals	\$ -
Deferral Gas Costs	\$ 1,960,611.12
Purchase Journal Gas Costs	\$ 1,960,611.12
20% Sharing	\$ 1,960,611.12

Commodity	\$ 921,089.77
Demand	\$ 921,089.77
Demand Expenses for Deferral	\$ 921,089.77
Oregon PGA Demand Revenue	\$ 612,532.51
Rate Schedules:	
410 Residential	\$ 347,123.04
420 Commercial	\$ 86,769.42
424 Industrial	\$ -
440 Interruptible	\$ -
444 Seasonal	\$ (40,625.79)
Total Demand Volumes	\$ 1,005,799.18
Check	\$ 3,283,063
Demand Deferral Expenses	\$ 921,089.77
Demand PGA Revenue	\$ 1,005,799.18
Amount to be deferred	\$ (84,709.41)

Oregon PGA Commodity Revenue	\$ 731,256.17
Rate Schedules:	
410 Residential	\$ 414,403.90
420 Commercial	\$ 103,587.44
424 Industrial	\$ 90,132.60
440 Interruptible	\$ -
444 Seasonal	\$ (48,500.05)
Total Demand Volumes	\$ 1,290,880.06
Check	\$ 3,529,502
Commodity Deferral Expenses	\$ 1,039,521.35
Commodity PGA Revenue	\$ 1,290,880.06
Difference	\$ (251,358.71)
90% Allowed for recovery from Customers	\$ (226,222.84)
Amount to be deferred	\$ (226,222.84)

Misc Calculations for Demand and Commodity Deferrals	
CDN demand charges:	
Sumas & Huntington purchase volumes:	\$ 26,556
Actual rate per Westcoast:	\$ 0.43433
	\$ 11,534.07
Adj fr prior months	\$ 0.00
Oregon sharing	\$ (25,135.87)
	\$ 0.00
	\$ (25,135.87)

Commodity	\$ 1,039,521.35
Commodity	\$ 1,039,521.35

Commodity	\$ 1,039,521.35
Commodity	\$ 1,039,521.35

Commodity	\$ 1,039,521.35
Commodity	\$ 1,039,521.35

Commodity	\$ 1,039,521.35
Commodity	\$ 1,039,521.35

Commodity	\$ 1,039,521.35
Commodity	\$ 1,039,521.35

Commodity	\$ 1,039,521.35
Commodity	\$ 1,039,521.35

Commodity	\$ 1,039,521.35
Commodity	\$ 1,039,521.35

Commodity	\$ 1,039,521.35
Commodity	\$ 1,039,521.35

Demand		Demand
NWP Fixed	\$ 941,705.88	
NWP Variable	\$ 18,066.96	
NWP Capacity Release	\$ (687,202.00)	
NWP Total	\$ 372,570.84	1,008,764.46
GTN Fixed	\$ 361,084.06	
GTN Variable	\$ 7,194.21	
GTN Capacity Release	\$ (7,849.61)	
Current Month GTN Estimate	\$ 360,428.65	
Transcanada Foothills Fixed	\$ 57,229.81	
Transcanada Foothills Variable	\$ 122,483.42	
ANG Total	\$ 57,229.81	
NOVA Fixed	\$ 122,483.42	
NOVA Variable	\$ 31,056.44	
NOVA Total	\$ 153,539.86	
WEI (Spectra) Fixed	\$ 31,056.44	
WEI (Spectra) Variable	\$ 3.02	
WEI (Duke) Total	\$ 34,079.46	
Questar Fixed	\$ -	
Third party capacity release	\$ -	
Counterparty Invoice Total	\$ 3.02	
Tuscarora Fixed	\$ 2,007.50	
Tuscarora Variable	\$ 0.56	
Tuscarora Total	\$ 2,008.06	
Coos Bay Fixed	\$ -	
Weyerhaeuser Recall Rights	\$ -	
Northwest Natural (Mist)	\$ -	
Intercompany transportation	\$ -	
Total Demand Costs from Purchase Journals	\$ 945,790.24	
less variable costs charged to commodity	\$ (25,261.73)	
Plus 20% Sharing over Costs	\$ 88,235.95	
Plus CDN Demand Charges	\$ 1,008,764.46	
Total Demand Costs to be Deferred	\$ 1,008,764.46	

Oregon PGA Commodity Revenue		PGA Rate	Commodity Revenue
410 Residential	993,060	0.36574	\$ 363,201.76
420 Commercial	791,413	0.36574	\$ 289,451.39
424 Industrial	231,686	0.36574	\$ 84,736.84
440 Interruptible	226,407	0.36574	\$ 82,806.10
444 Seasonal	4,978	0.36574	\$ 1,820.65
Total Demand Volumes	2,021,137		\$ 822,016.74
Check	2,021,137		\$ 0.36574
Demand Deferral Expenses			\$ 483,900.62
Demand PGA Revenue	191910 GD OR		\$ 619,195.53
Amount to be deferred			\$ 389,568.93

Oregon PGA Commodity Revenue		PGA Rate	Commodity Revenue
410 Residential	993,060	0.36574	\$ 363,201.76
420 Commercial	791,413	0.36574	\$ 289,451.39
424 Industrial	231,686	0.36574	\$ 84,736.84
440 Interruptible	226,407	0.36574	\$ 82,806.10
444 Seasonal	4,978	0.36574	\$ 1,820.65
Total Demand Volumes	2,247,544		\$ 822,016.74
Check	2,247,544		\$ 0.36574
Commodity Deferral Expenses			\$ 483,900.62
Commodity PGA Revenue	191909 GD OR		\$ 822,016.74
90% Allowed for recovery from Customers		Difference	\$ (338,116.12)
Amount to be deferred			\$ (304,304.51)

Misc Calculations for Demand and Commodity Deferrals		Adj fr prior months
CDN demand charges:		
Sumas & Huntington purchase volumes:	\$ 201,696	
Actual rate per Westcoast:	\$ 0.43747	
	\$ 88,235.95	\$0.00
		(33,811.61)
		0.00
		(33,811.61)

Demand		Demand
NWP Fixed	\$ 941,705.88	
NWP Variable	\$ 18,066.96	
NWP Capacity Release	\$ (687,202.00)	
NWP Total	\$ 372,570.84	1,008,764.46
GTN Fixed	\$ 361,084.06	
GTN Variable	\$ 7,194.21	
GTN Capacity Release	\$ (7,849.61)	
Current Month GTN Estimate	\$ 360,428.65	
Transcanada Foothills Fixed	\$ 57,229.81	
Transcanada Foothills Variable	\$ 122,483.42	
ANG Total	\$ 57,229.81	
NOVA Fixed	\$ 122,483.42	
NOVA Variable	\$ 31,056.44	
NOVA Total	\$ 153,539.86	
WEI (Spectra) Fixed	\$ 31,056.44	
WEI (Spectra) Variable	\$ 3.02	
WEI (Duke) Total	\$ 34,079.46	
Questar Fixed	\$ -	
Third party capacity release	\$ -	
Counterparty Invoice Total	\$ 3.02	
Tuscarora Fixed	\$ 2,007.50	
Tuscarora Variable	\$ 0.56	
Tuscarora Total	\$ 2,008.06	
Coos Bay Fixed	\$ -	
Weyerhaeuser Recall Rights	\$ -	
Northwest Natural (Mist)	\$ -	
Intercompany transportation	\$ -	
Total Demand Costs from Purchase Journals	\$ 945,790.24	
less variable costs charged to commodity	\$ (25,261.73)	
Plus 20% Sharing over Costs	\$ 88,235.95	
Plus CDN Demand Charges	\$ 1,008,764.46	
Total Demand Costs to be Deferred	\$ 1,008,764.46	

Commodity Purchases		PGA Rate	Commodity Revenue
804000 GD OR	\$ 2,611,270.78		\$ 958,116.74
804000 GD OR	\$ -		\$ -
811000 GD OR	\$ (6,762.98)		\$ -
804600 GD OR	\$ 41,230.87		\$ 15,066.96
804010 GD OR	\$ (30,506.27)		\$ -
804700 GD OR	\$ 3,647,897.61		\$ 1,330,000.00
804730 GD OR	\$ -		\$ -
Total Commodity Costs from Purchase Journals	\$ 6,263,130.01		\$ 2,283,183.70
Storage (Injections)/Withdrawals	\$ (399,681.87)		\$ -
GST currency exchange difference	\$ -		\$ -
Broker Fees	\$ 7,702.28		\$ -
Newedge/Mizuho Transaction Fees	\$ 1,419.91		\$ -
OR Imbalance	\$ 27,341.01		\$ -
OR Off System Sales Revenue	\$ (5,353,036.50)		\$ -
less CDN Demand Charges	\$ (88,235.95)		\$ -
plus variable costs from Demand	\$ 25,261.73		\$ -
Total Commodity Costs to be Deferred	\$ 483,900.62		\$ 1,492,665.08

Total Net Gas Costs for Deferral		Adj fr prior months
	\$ 1,492,665.08	
	\$ -	
	\$ 1,492,665.08	
	\$ 1,492,665.08	
	\$ -	
	\$ 1,492,665.08	
	\$ -	
	\$ 1,492,665.08	

Recon to Purchase Journals		Adj fr prior months
Deferral Gas Costs	\$ 1,492,665.08	
Purchase Journal Gas Costs	\$ -	
20% Sharing	\$ 1,492,665.08	
	\$ -	
	\$ 1,492,665.08	

JET Entry	
Debits	572,249.29
Credits	(572,249.29)
	\$ -

Demand		Demand
NWP Fixed	\$ 911,328.27	
NWP Variable	\$ 21,251.04	
NWP Capacity Release	\$ (572,310.00)	\$ 1,040,177.75
GTN Fixed	\$ 360,269.31	
GTN Variable	\$ 349,436.18	
GTN Capacity Release	\$ 20,526.13	
Transcanada Foothills Fixed	\$ (7,596.40)	
Transcanada Foothills Variable	\$ 362,365.91	
NOVA Fixed	\$ 57,118.64	
NOVA Variable	\$ 130,295.93	
WEI (Spectra) Fixed	\$ 130,295.93	
WEI (Spectra) Variable	\$ 31,248.22	
Questar Fixed	\$ 33,932.55	
Third party capacity release	\$ 2.21	
Tuscarora Fixed	\$ 2,007.50	
Tuscarora Variable	\$ 0.54	
Coos Bay Fixed	\$ 2,008.04	
Weyerhaeuser Recall Rights	\$ -	
Northwest Natural (Mist)	\$ -	
Intercompany transportation	\$ -	
Total Demand Costs from Purchase Journals	\$ 945,992.59	
less variable costs charged to commodity	\$ (44,462.04)	
Plus CDN Demand Charges	\$ 138,847.20	
Total Demand Costs to be Deferred	\$ 1,040,177.75	

Commodity		Commodity
Counterparty Invoice Total	\$ 2.21	
Tuscarora Fixed	\$ 2,007.50	
Tuscarora Variable	\$ 0.54	
Coos Bay Fixed	\$ 2,008.04	
Weyerhaeuser Recall Rights	\$ -	
Northwest Natural (Mist)	\$ -	
Intercompany transportation	\$ -	
Total Demand Costs from Purchase Journals	\$ 945,992.59	
less variable costs charged to commodity	\$ (44,462.04)	
Plus CDN Demand Charges	\$ 138,847.20	
Total Demand Costs to be Deferred	\$ 1,040,177.75	

Commodity Purchases		Commodity Revenue
Misc	\$ 2,429,353.75	\$ 461,311.15
Extraction Credits	\$ -	\$ 353,837.36
Financial Com Cost/(Benefit)	\$ (28,916.96)	\$ 101,069.32
FX Hedge Cost/(Benefit)	\$ 508,951.48	\$ 189,146.46
Off System Cost Bookout	\$ (5,100.41)	\$ 39,480.54
Intero Purchases from Thermal	\$ 4,738,563.03	\$ 1,144,844.83
Total Commodity Costs from Purchase Journals	\$ 7,642,870.88	\$ 0.36574
Storage (injections)/Withdrawals	\$ (263,336.74)	\$ 947,184.80
GST currency exchange difference	\$ 5,789.97	\$ 1,144,844.83
Broker Fees	\$ 9,157.28	\$ (197,660.03)
Newedge/Mizuho Transaction Fees	\$ 1,244.10	\$ (177,894.03)
OR Imbalance	\$ 33,266.60	
OR Off System Sales Revenue	\$ (6,387,623.14)	
less CDN Demand Charges	\$ (138,647.20)	
plus variable costs from Demand	\$ 44,462.04	
Total Commodity Costs to be Deferred	\$ 947,184.80	
Total Net Gas Costs for Deferral	\$ 1,987,362.55	
Recon to Purchase Journals	\$ 1,987,362.55	
Deferral Gas Costs	\$ 1,987,362.55	
Purchase Journal Gas Costs	\$ 1,987,362.55	
20% Sharing	\$ 1,987,362.55	

Demand		Demand
Demand Expenses for Deferral		\$ 1,040,177.75
Oregon PGA Demand Revenue	1,261,309	0.30636
Rate Schedules:		
410 Residential	\$ 386,414.63	\$ 0.30636
420 Commercial	\$ 296,389.82	\$ 0.30636
424 Industrial	\$ 84,660.14	\$ 0.00000
440 Interruptible	\$ -	\$ 0.30636
444 Seasonal	\$ 33,070.64	\$ 0.30636
Total Demand Volumes	\$ 800,535.23	\$ 0.30636
Check	\$ 2,613,054	\$ 1,040,177.75
Demand Deferral Expenses	\$ 800,535.23	\$ 239,642.52
Demand PGA Revenue	\$ 239,642.52	\$ 191,910 GD OR
Amount to be deferred	\$ 191,910 GD OR	

Commodity		Commodity
Oregon PGA Commodity Revenue	1,261,309	0.36574
Rate Schedules:		
410 Residential	\$ 461,311.15	\$ 0.36574
420 Commercial	\$ 353,837.36	\$ 0.36574
424 Industrial	\$ 101,069.32	\$ 0.36574
440 Interruptible	\$ 189,146.46	\$ 0.36574
444 Seasonal	\$ 39,480.54	\$ 0.36574
Total Commodity Volumes	\$ 1,144,844.83	\$ 0.36574
Check	\$ 3,130,215	\$ 947,184.80
Commodity Deferral Expenses	\$ 947,184.80	\$ 1,144,844.83
Commodity PGA Revenue	\$ 1,144,844.83	\$ (197,660.03)
90% Allowed for recovery from Customers	\$ (177,894.03)	
Amount to be deferred	\$ 191,909 GD OR	\$ (177,894.03)

CDN demand charges:		Adj fr prior months
Sumas & Huntington purchase volumes:	\$ 318,166	\$ 0.43577
Actual rate per Westcoast:	\$ 138,647.20	\$ 0.00
Total Net Gas Costs for Deferral	\$ 1,987,362.55	\$ (19,766.00)
Recon to Purchase Journals	\$ 1,987,362.55	\$ 0.00
Deferral Gas Costs	\$ 1,987,362.55	\$ (19,766.00)
Purchase Journal Gas Costs	\$ 1,987,362.55	\$ (19,766.00)

	Demand
Demand	
NWP Fixed	\$ 911,326.27
NWP Variable	\$ 22,893.19
NWP Capacity Release	\$ (568,260.00)
	\$ 365,961.46
GTN Fixed	\$ 892,452.75
GTN Variable	\$ 882,912.32
GTN Capacity Release	\$ 9,640.43
	\$ -
Transcanada Foothills Fixed	\$ 892,452.75
Transcanada Foothills Variable	\$ 83,036.00
	\$ 53,036.00
NOVA Fixed	\$ 240,279.50
NOVA Variable	\$ -
	\$ 240,279.50
	\$ 30,514.38
WEI (Spectra) Fixed	\$ 17,375.15
WEI (Spectra) Variable	\$ -
	\$ -
Questar Fixed	\$ -
Third party capacity release	\$ -
	\$ -
	\$ 17,375.15
	\$ 2,007.60
	\$ 6.30
	\$ 2,013.80
Counterparty Invoice Total	\$ -
Tuscarora Fixed	\$ -
Tuscarora Variable	\$ -
	\$ -
Coos Bay Fixed	\$ -
Weyerhaeuser Recall Rights	\$ -
Northwest Natural (Mist)	\$ -
Intercompany transportation	\$ -
Total Demand Costs from Purchase Journals	\$ 1,601,633.04
less variable costs charged to commodity	\$ (32,539.92)
Plus 20% Sharing over Costs	\$ -
Plus CDN Demand Charges	\$ 18,718.36
Total Demand Costs to be Deferred	\$ 1,587,811.48

	Demand
Demand Expenses for Deferral	\$ 1,587,811.48
Oregon PGA Demand Revenue Rate Schedules:	
410 Residential	6,026,299
420 Commercial	2,889,214
424 Industrial	387,888
440 Interruptible	NA
444 Seasonal	864
Total Demand Volumes	9,304,265
Check	9,304,265
Demand Deferral Expenses	\$ 1,587,811.48
Demand PGA Revenue	\$ 1,909,315.27
Amount to be deferred	\$ (321,503.79)
Commodity	
	\$ 3,925,717.09

	Commodity
Oregon PGA Commodity Revenue Rate Schedules:	
410 Residential	6,026,299
420 Commercial	2,889,214
424 Industrial	387,888
440 Interruptible	446,296
444 Seasonal	864
Check	9,750,561
Commodity Deferral Expenses	\$ 9,750,561
Commodity PGA Revenue	\$ 3,925,717.09
90% Allowed for recovery from Customers	\$ 3,769,506.44
Difference	\$ 156,210.65
Amount to be deferred	\$ 140,589.59
Misc Calculations for Demand and Commodity Deferrals	
CDN demand charges:	
Sumas & Huntington purchase volumes:	44,264
Actual rate per Westcoast:	\$ 0.42288
	\$ 18,718.36
	\$ 0.00
	\$ 15,621.06
	\$ 0.00
	\$ 15,621.06

	JET Entry
Debits	7,738,833.58
Credits	(7,738,833.58)
	\$ -

	Nov-13
Demand	\$ 911,326.27
NWP Fixed	\$ 22,893.19
NWP Variable	\$ (568,260.00)
NWP Capacity Release	\$ 365,961.46
GTN Fixed	\$ 892,452.75
GTN Variable	\$ 882,912.32
GTN Capacity Release	\$ 9,640.43
	\$ -
Transcanada Foothills Fixed	\$ 892,452.75
Transcanada Foothills Variable	\$ 83,036.00
	\$ 53,036.00
NOVA Fixed	\$ 240,279.50
NOVA Variable	\$ -
	\$ 240,279.50
	\$ 30,514.38
WEI (Spectra) Fixed	\$ 17,375.15
WEI (Spectra) Variable	\$ -
	\$ -
Questar Fixed	\$ -
Third party capacity release	\$ -
	\$ -
	\$ 17,375.15
	\$ 2,007.60
	\$ 6.30
	\$ 2,013.80
Counterparty Invoice Total	\$ -
Tuscarora Fixed	\$ -
Tuscarora Variable	\$ -
	\$ -
Coos Bay Fixed	\$ -
Weyerhaeuser Recall Rights	\$ -
Northwest Natural (Mist)	\$ -
Intercompany transportation	\$ -
Total Demand Costs from Purchase Journals	\$ 1,601,633.04
less variable costs charged to commodity	\$ (32,539.92)
Plus 20% Sharing over Costs	\$ -
Plus CDN Demand Charges	\$ 18,718.36
Total Demand Costs to be Deferred	\$ 1,587,811.48
Commodity Purchases	
Misc	\$ 5,520,077.65
Extraction Credits	\$ -
Financial Com Cost/(Benefit)	\$ (46,068.53)
FX Hedge Cost/(Benefit)	\$ (103,924.98)
Off System Cost Bookout	\$ 25,660.32
Interco Purchases from Thermal	\$ 5,694,307.23
Total Commodity Costs from Purchase Journals	\$ 11,090,051.69
Storage (Injections)/Withdrawals	\$ 808100/(808200)
GSST currency exchange difference	\$ 804000 GD OR
Broker Fees	\$ 804017 GD OR
Newedge/Mizuho Transaction Fees	\$ 804017 GD OR
OR Imbalance	\$ 804000 GD OR
OR Off System Sales Revenue	\$ 483000/483600/483730
less CDN Demand Charges	\$ (18,718.36)
plus variable costs from Demand	\$ 32,539.92
Total Commodity Costs to be Deferred	\$ 3,925,717.09
Total Net Gas Costs for Deferral	\$ 5,513,528.57
	\$ -
	\$ 5,513,528.57
	\$ 5,513,528.57
	\$ -
	\$ 5,513,528.57
20% Sharing	\$ 5,513,528.57
	\$ -
Recon to Purchase Journals	\$ -
Deferral Gas Costs	\$ -
Purchase Journal Gas Costs	\$ -

Demand	\$ 941,705.88
NWP Fixed	\$ 28,837.33
NWP Variable	\$ (587,202.00)
NWP Capacity Release	\$ 383,341.21
NWP Total	\$ 7,757.00

GTN Fixed	\$ 919,996.39
GTN Variable	\$ 144,378.07
GTN Total	\$ 1,064,374.46

Transcanada Foothills Fixed	\$ 144,378.07
Transcanada Foothills Variable	\$ 239,688.11
ANG Total	\$ 384,066.18

NOVA Fixed	\$ 239,588.11
NOVA Variable	\$ 30,717.86
NOVA Total	\$ 270,305.97

WEI (Spectra) Fixed	\$ 30,717.86
WEI (Spectra) Variable	\$ 22,269.47
WEI (Duke) Total	\$ 52,987.33

Questar Fixed	\$ 30,717.86
Third party capacity release	\$ 22,269.47
Questar Total	\$ 52,987.33

Tuscarora Fixed	\$ 22,269.47
Tuscarora Variable	\$ 2,007.50
Tuscarora Total	\$ 24,276.97

Coos Bay Fixed	\$ -
Weyerhaeuser Recall Rights	\$ -
Northwest Natural (Mist)	\$ -
Intercompany transportation	\$ -
Coos Bay Total	\$ -

Total Demand Costs from Purchase Journals	804001/002 GD OR	\$ 1,742,301.17
less variable costs charged to commodity		\$ (36,596.89)
Plus CDN Demand Charges		\$ 123,453.23
Total Demand Costs to be Deferred		\$ 1,829,157.51

Commodity Purchases		
Misc	804000 GD OR	\$ 9,777,015.63
Extraction Credits	804000 GD OR	\$ -
Financial Com Cost/(Benefit)	811000 GD OR	\$ (48,845.76)
FX Hedge Cost/(Benefit)	804600 GD OR	\$ 603,388.99
Off System Cost Bookout	804010 GD OR	\$ (26,882.90)
Interco Purchases from Thermal	804700 GD OR	\$ -
Total Commodity Costs from Purchase Journals	804730 GD OR	\$ 7,688,988.00

Storage (injections)/Withdrawals	808100/(808200)	\$ 712,709.20
GST currency exchange difference	804000 GD OR	\$ 5.76
Broker Fees	804017 GD OR	\$ 7,227.15
Newedge/Mizuho Transaction Fees	804017 GD OR	\$ 3,456.81
OR Imbalance	804000 GD OR	\$ (43,669.72)
OR Off System Sales Revenue	483000/483600/483730	\$ (11,261,050.08)
less CDN Demand Charges		\$ (123,453.23)
plus variable costs from Demand		\$ 36,596.89
Total Commodity Costs to be Deferred		\$ 7,225,496.74

Total Net Gas Costs for Deferral		\$ 9,054,654.25
		\$ -
Total		\$ 9,054,654.25

Recon to Purchase Journals		\$ -
Deferral Gas Costs		\$ 9,054,654.25
Purchase Journal Gas Costs		\$ 9,054,654.25
20% Sharing		\$ 9,054,654.25

Demand		\$ 1,829,157.51
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Demand Expenses for Deferral			
Oregon PGA Demand Revenue			
Rate Schedules:			
410 Residential	10,246,526	See Attached	\$ 2,130,250.15
420 Commercial	5,346,078	See Attached	\$ 1,109,854.53
424 Industrial	392,009	See Attached	\$ 82,099.96
440 Interruptible	NA	0.00000	\$ -
444 Seasonal	755	See Attached	\$ 155.35
Total Demand Volumes	15,985,368		\$ 3,322,359.99
Check	15,985,368		0.20784

Demand Deferral Expenses	\$ 1,829,157.51
Demand PGA Revenue	\$ 3,322,359.99
Amount to be deferred	191910 GD OR
	\$ (1,493,202.48)

Commodity		\$ 7,225,496.74
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Oregon PGA Commodity Revenue			
Rate Schedules:			
410 Residential	10,246,526	See Attached	\$ 3,960,370.97
420 Commercial	5,346,078	See Attached	\$ 2,066,641.58
424 Industrial	392,009	See Attached	\$ 151,388.02
440 Interruptible	466,857	See Attached	\$ 180,651.02
444 Seasonal	755	See Attached	\$ 292.15
Check	16,452,225		\$ 6,359,343.74
Commodity Deferral Expenses			\$ 0.38653
Commodity PGA Revenue			\$ 7,225,496.74
90% Allowed for recovery from Customers		Difference	\$ 6,359,343.74
			\$ 866,153.00
Amount to be deferred	191909 GD OR		\$ 779,537.70

Misc Calculations for Demand and Commodity Deferrals			
CDN demand charges:			
Sumas & Huntington purchase volumes:	292,290		\$ 0.42238
Actual rate per Westcoast:		\$	123,453.23
			\$ 0.00

CDN demand charges:			
Sumas & Huntington purchase volumes:	292,290		\$ 0.42238
Actual rate per Westcoast:		\$	123,453.23
			\$ 0.00

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Sumas & Huntington purchase volumes:	292,290		\$ 0.42238
Actual rate per Westcoast:		\$	123,453.23
			\$ 0.00

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Sumas & Huntington purchase volumes:	292,290		\$ 0.42238
Actual rate per Westcoast:		\$	123,453.23
			\$ 0.00

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Sumas & Huntington purchase volumes:	292,290		\$ 0.42238
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			\$ 0.00

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Sumas & Huntington purchase volumes:	292,290		\$ 0.42238
Actual rate per Westcoast:		\$	123,453.23
			\$ 0.00

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Sumas & Huntington purchase volumes:	292,290		\$ 0.42238
Actual rate per Westcoast:		\$	123,453.23
			\$ 0.00

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Sumas & Huntington purchase volumes:	292,290		\$ 0.42238
Actual rate per Westcoast:		\$	123,453.23
			\$ 0.00

CDN demand charges:			
Sumas & Huntington purchase volumes:	292,290		\$ 0.42238
Actual rate per Westcoast:		\$	123,453.23
			\$ 0.00