

RESULTS OF OPERATIONS			Report ID: G-ROR-1A
GAS RATE OF RETURN			
For Month Ended September 30, 2013 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	(850,671)	(685,774)	(164,897)
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	(850,671)	(685,774)	(164,897)
G-APL		Gas Net Adjusted Rate Base	347,654,434	232,313,909	115,340,525
		RATE OF RETURN	-0.245%	-0.295%	-0.143%

RESULTS OF OPERATIONS		Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES For Month Ended September 30, 2013 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11-01-2012	100.000%	69.990%	30.010%
2	Input	Number of Customers Percent	09-30-2013	226,079 100.000%	150,053 66.372%	76,026 33.628%
3	G-OPS	Direct Distribution Operating Expense Percent		902,782 100.000%	669,750 74.187%	233,032 25.813%
	Input	Jurisdictional 4-Factor Ratio	12-31-2012			
		Direct O & M Accounts 798 - 894		3,867,623	2,782,690	1,084,933
		Direct O & M Accounts 901 - 935		8,564,260	7,131,870	1,432,390
		Total		12,431,883	9,914,560	2,517,323
		Percentage		100.000%	79.751%	20.249%
		Direct Labor				
		Amount: Accounts 798 - 894		6,378,039	4,276,726	2,101,313
		Amount: Accounts 901 - 935		3,179,345	2,561,572	617,773
		Total		9,557,384	6,838,298	2,719,086
		Percentage		100.000%	71.550%	28.450%
		Total Number of Customers		226,219	150,113	76,106
		Percentage		100.000%	66.357%	33.643%
		Total Direct Plant		315,235,804	204,120,984	111,114,820
		Percentage		100.000%	64.752%	35.248%
4		Total Four Factor Allocators Percent		400.000%	282.410%	117.590%
				100.000%	70.603%	29.397%

RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended September 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased Percent	09-30-2013	7,209,923 100.000%	4,636,701 64.310%	2,573,222 35.690%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 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 500 - 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 at		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%
7		Average (CD AA)		100.000%	72.346%	19.401%	8.253%

RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended September 30, 2013 Average of Monthly Averages Basis	

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 at		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%
8	Average (GD AA)		100.000%	0.000%	70.320%	29.680%

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 at		588,681	362,462	226,219	0
	Percentage		100.000%	61.572%	38.428%	0.000%

RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended September 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

	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%
9	Average (CD AN/ID/WA)	100.000%	79.221%	20.779%	0.000%

RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended September 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	12-31-2012	100.000%	0.000%	80.600%	19.400%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	12-31-2012	235,505,909	162,882,603	72,623,306	
			100.000%	69.163%	30.837%	
11	Book Depreciation Percent		1,341,938	906,903	435,035	
			100.000%	67.582%	32.418%	
12	Net Gas Plant (before DFIT) Percent		394,812,373	264,538,214	130,274,159	
			100.000%	67.004%	32.996%	
13	G-PLT Net Gas General Plant Percent		44,605,226	32,436,816	12,168,410	
			100.000%	72.720%	27.280%	
14	Net Allocated Schedule M's Percent		-4,687,949	-3,259,116	-1,428,833	
			100.000%	69.521%	30.479%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	3,826,099	0	3,826,099	2,684,292	0	2,684,292	1,141,807	0	1,141,807
99	4812XX	Commercial - Firm & Interruptible	2,095,668	0	2,095,668	1,373,580	0	1,373,580	722,088	0	722,088
99	4813XX	Industrial-Firm	181,250	0	181,250	87,318	0	87,318	93,932	0	93,932
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	5,075	0	5,075	4,592	0	4,592	483	0	483
99	499XX	Unbilled Revenue	1,060,494	0	1,060,494	645,564	0	645,564	414,930	0	414,930
		TOTAL SALES TO ULTIMATE CUSTOMERS	7,168,586	0	7,168,586	4,795,346	0	4,795,346	2,373,240	0	2,373,240
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	7,349,502	0	7,349,502	4,726,465	0	4,726,465	2,623,037	0	2,623,037
99	488000	Miscellaneous Service Revenues	2,288	0	2,288	1,288	0	1,288	1,000	0	1,000
99	489300	Transportation For Others	310,820	0	310,820	280,331	0	280,331	30,489	0	30,489
99	493000	Rent from Gas Property	192	0	192	192	0	192	0	0	0
4	495000	Other Gas Revenues	504,340	79,441	583,781	325,890	56,088	381,978	178,450	23,353	201,803
		TOTAL OTHER OPERATING REVENUES	8,167,142	79,441	8,246,583	5,334,166	56,088	5,390,254	2,832,976	23,353	2,856,329
		TOTAL GAS REVENUES	15,335,728	79,441	15,415,169	10,129,512	56,088	10,185,600	5,206,216	23,353	5,229,569
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	13,232,889	0	13,232,889	8,492,622	0	8,492,622	4,740,267	0	4,740,267
6	808XX	Net Natural Gas Storage Transactions	(2,319,017)	0	(2,319,017)	(1,491,360)	0	(1,491,360)	(827,657)	0	(827,657)
6	811000	Gas Used for Products Extraction	(102,824)	0	(102,824)	(66,126)	0	(66,126)	(36,698)	0	(36,698)
10	813000	Other Gas Expenses	0	88,012	88,012	0	60,872	60,872	0	27,140	27,140
99	813010	Gas Technology Institute (GTI) Expenses	3,022	0	3,022	1,984	0	1,984	1,038	0	1,038
		TOTAL PRODUCTION EXPENSES	10,814,070	88,012	10,902,082	6,937,120	60,872	6,997,992	3,876,950	27,140	3,904,090
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	1,204	1,204	0	843	843	0	361	361
1	824000	Other Expenses	0	62,735	62,735	0	43,908	43,908	0	18,827	18,827
1	837000	Other Equipment	0	38,230	38,230	0	26,757	26,757	0	11,473	11,473
		TOTAL UNDERGROUND STORAGE OPER EXP	0	102,169	102,169	0	71,508	71,508	0	30,661	30,661
G-DEPX		Depreciation Expense-Underground Storage	0	44,948	44,948	0	31,459	31,459	0	13,489	13,489
G-AMTX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	34,829	34,829	0	24,377	24,377	0	10,452	10,452
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	79,796	79,796	0	55,849	55,849	0	23,947	23,947
		TOTAL UNDERGROUND STORAGE EXPENSES	0	181,965	181,965	0	127,357	127,357	0	54,608	54,608

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	15,705	125,748	141,453	11,364	93,289	104,653	4,341	32,459	36,800
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	211,225	107,373	318,598	155,406	79,657	235,063	55,819	27,716	83,535
3	875000	Measuring & Reg Sta Exp-General	5,378	0	5,378	1,862	0	1,862	3,516	0	3,516
3	876000	Measuring & Reg Sta Exp-Industrial	(20,093)	0	(20,093)	565	0	565	(20,658)	0	(20,658)
3	877000	Measuring & Reg Sta Exp-City Gate	11,757	0	11,757	2,712	0	2,712	9,045	0	9,045
3	878000	Meter & House Regulator Expenses	56,060	0	56,060	64,163	0	64,163	(8,103)	0	(8,103)
3	879000	Customer Installation Expenses	151,953	6,391	158,344	96,533	4,741	101,274	55,420	1,650	57,070
3	880000	Other Expenses	84,466	46,384	130,850	52,237	34,411	86,648	32,229	11,973	44,202
3	881000	Rents	0	1,564	1,564	0	1,160	1,160	0	404	404
		MAINTENANCE									
3	885000	Supervision & Engineering	12,316	0	12,316	3,911	0	3,911	8,405	0	8,405
3	887000	Mains	139,429	0	139,429	121,438	0	121,438	17,991	0	17,991
3	889000	Measuring & Reg Sta Exp-General	20,661	0	20,661	12,793	0	12,793	7,868	0	7,868
3	890000	Measuring & Reg Sta Exp-Industrial	23,275	0	23,275	11,491	0	11,491	11,784	0	11,784
3	891000	Measuring & Reg Sta Exp-City Gate	5,703	0	5,703	4,289	0	4,289	1,414	0	1,414
3	892000	Services	117,202	3,274	120,476	71,557	2,429	73,986	45,645	845	46,490
3	893000	Meters & House Regulators	67,745	65,770	133,515	59,429	48,793	108,222	8,316	16,977	25,293
3	894000	Other Equipment	0	11,299	11,299	0	8,382	8,382	0	2,917	2,917
		TOTAL DISTRIBUTION OPERATING EXP	902,782	367,803	1,270,585	669,750	272,862	942,612	233,032	94,941	327,973
G-DEPX		Depreciation Expense-Distribution	1,007,715	5,208	1,012,923	671,299	3,349	674,648	336,416	1,859	338,275
G-OTX		Taxes Other Than FIT	534,696	0	534,696	449,708	0	449,708	84,988	0	84,988
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	1,542,411	5,208	1,547,619	1,121,007	3,349	1,124,356	421,404	1,859	423,263
		TOTAL DISTRIBUTION EXPENSES	2,445,193	373,011	2,818,204	1,790,757	276,211	2,066,968	654,436	96,800	751,236
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	17,362	17,362	0	11,524	11,524	0	5,838	5,838
2	902000	Meter Reading Expenses	157,644	5,584	163,228	137,436	3,706	141,142	20,208	1,878	22,086
G-903	903XXX	Customer Records & Collection Expenses	80,640	348,693	429,333	55,225	231,435	286,660	25,415	117,258	142,673
2	904000	Uncollectible Accounts	0	129,285	129,285	0	85,809	85,809	0	43,476	43,476
2	905000	Misc Customer Accounts	0	27,183	27,183	0	18,042	18,042	0	9,141	9,141
		TOTAL CUSTOMER ACCOUNTS EXPENSES	238,284	528,107	766,391	192,661	350,516	543,177	45,623	177,591	223,214
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	182,786	11,406	194,192	177,325	7,570	184,895	5,461	3,836	9,297
2	909000	Advertising	0	46,916	46,916	0	31,139	31,139	0	15,777	15,777
2	910000	Misc Customer Service & Info Exp	0	12,920	12,920	0	8,575	8,575	0	4,345	4,345
		TOTAL CUSTOMER SERVICE & INFO EXP	182,786	71,242	254,028	177,325	47,284	224,609	5,461	23,958	29,419

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	0	0	0	0	0	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	9,356	674,437	683,793	6,106	476,173	482,279	3,250	198,264	201,514
4	921000	Office Supplies & Expenses	0	74,989	74,989	0	52,944	52,944	0	22,045	22,045
4	922000	Admin. Expenses Transferred - Credit	0	(1,124)	(1,124)	0	(794)	(794)	0	(330)	(330)
4	923000	Outside Services Employed	0	257,234	257,234	0	181,615	181,615	0	75,619	75,619
4	924000	Property Insurance Premium	0	26,218	26,218	0	18,511	18,511	0	7,707	7,707
4	925XX	Injuries and Damages	0	57,299	57,299	0	40,455	40,455	0	16,844	16,844
4	926XX	Employee Pensions and Benefits	0	22,427	22,427	0	15,834	15,834	0	6,593	6,593
4	928000	Regulatory Commission Expenses	56,192	20,316	76,508	37,659	14,344	52,003	18,533	5,972	24,505
4	930000	Miscellaneous General Expenses	5,420	56,846	62,266	4,991	40,135	45,126	429	16,711	17,140
4	931000	Rents	891	21,735	22,626	834	15,346	16,180	57	6,389	6,446
4	935000	Maintenance of General Plant	29,534	158,086	187,620	22,789	111,613	134,402	6,745	46,473	53,218
		TOTAL ADMIN & GEN OPERATING EXP	101,393	1,368,463	1,469,856	72,379	966,176	1,038,555	29,014	402,287	431,301
G-DEPX		Depreciation Expense-General Plant	29,951	254,116	284,067	21,382	179,414	200,796	8,569	74,702	83,271
G-AMTX		Amortization Expense - General Plant - 303000	2,322	4,803	7,125	1,984	3,391	5,375	338	1,412	1,750
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	186	185,845	186,031	0	131,212	131,212	186	54,633	54,819
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	466	466	0	329	329	0	137	137
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	21,385	0	21,385	21,385	0	21,385	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407429	Reg Credit Decoupling Rebate	(106)	0	(106)	(106)	0	(106)	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	53,738	445,230	498,968	44,645	314,346	358,991	9,093	130,884	139,977
		TOTAL ADMIN & GENERAL EXPENSES	155,131	1,813,693	1,968,824	117,024	1,280,522	1,397,546	38,107	533,171	571,278
		TOTAL EXPENSES BEFORE FIT	13,835,464	3,056,030	16,891,494	9,214,887	2,142,762	11,357,649	4,620,577	913,268	5,533,845
		NET OPERATING INCOME (LOSS) BEFORE FIT			(1,476,325)			(1,172,049)			(304,276)
G-FIT		FEDERAL INCOME TAX			(2,359,958)			(1,779,224)			(580,734)
G-FIT		DEFERRED FEDERAL INCOME TAX			1,737,617			1,294,929			442,688
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(3,313)			(1,980)			(1,333)
		GAS NET OPERATING INCOME (LOSS)			(850,671)			(685,774)			(164,897)

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand		100.000%			69.990%				30.010%
G-ALL	2	Number of Customers		100.000%			66.372%				33.628%
G-ALL	3	Direct Distribution Operating Expense		100.000%			74.187%				25.813%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			70.603%				29.397%
G-ALL	6	Actual Therms Purchased		100.000%			64.310%				35.690%
G-ALL	10	Actual Annual Throughput		100.000%			69.163%				30.837%
G-ALL	99	Not Allocated		0.000%			0.000%				0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	8,554,328	0	8,554,328	5,502,128	0	5,502,128	3,052,200	0	3,052,200
1	804001	Pipeline Demand Costs	2,139,507	0	2,139,507	1,497,441	0	1,497,441	642,066	0	642,066
1	804002	Transport Variable Charges	101,869	0	101,869	71,298	0	71,298	30,571	0	30,571
6	804010	Gas Costs - Fixed Hedge	(16,148)	0	(16,148)	(10,385)	0	(10,385)	(5,763)	0	(5,763)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	25,451	0	25,451	16,368	0	16,368	9,083	0	9,083
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	40,989	0	40,989	26,360	0	26,360	14,629	0	14,629
6	804700	Gas Costs - Offsystem Bookout	36,658	0	36,658	23,575	0	23,575	13,083	0	13,083
6	804711	Gas Costs - Offsystem Bookout Offset	(36,658)	0	(36,658)	(23,575)	0	(23,575)	(13,083)	0	(13,083)
6	804730	Gas Costs - Intracompany LDC Gas	2,700,456	0	2,700,456	1,736,663	0	1,736,663	963,793	0	963,793
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(183,126)	0	(183,126)	(138,538)	0	(138,538)	(44,588)	0	(44,588)
99	805120	Gas Expense - Rate Deferrals	(130,437)	0	(130,437)	(208,713)	0	(208,713)	78,276	0	78,276
		TOTAL PURCHASED GAS COSTS	13,232,889	0	13,232,889	8,492,622	0	8,492,622	4,740,267	0	4,740,267

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	6	Actual Therms Purchased	100.000%	64.310%	35.690%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-1A
For Month Ended September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	80,640	348,693	429,333	55,225	231,435	286,660	25,415	117,258	142,673
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
		Total Account 903	80,640	348,693	429,333	55,225	231,435	286,660	25,415	117,258	142,673

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.372%	33.628%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.004%	32.996%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	17,865	11,406	29,271	12,404	7,570	19,974	5,461	3,836	9,297
99	908600	Public Purpose Tariff Rider Expense Offset	110,902	0	110,902	110,902	0	110,902	0	0	0
99	908610	Limited Income Tax Refund Program	21,373	0	21,373	21,373	0	21,373	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	32,646	0	32,646	32,646	0	32,646	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	182,786	11,406	194,192	177,325	7,570	184,895	5,461	3,836	9,297

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.372%	33.628%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended September 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.05%	54.05%
2	Cost of Debt		5.657%	5.733%
	Total Cost of Debt		3.058%	3.099%
	Total Weighted Cost		3.058%	3.099%
G-APL	Net Rate Base	347,654,434	232,313,909	115,340,525
	Interest Deduction for FIT Calculation	10,678,562	7,104,159	3,574,403
1	#			
2	#			

RESULTS OF OPERATIONS		Report ID: G-FIT-1A	AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS			System	Washington	Idaho
Ref/Basis	Description				
For Month Ended September 30, 2013					
Average of Monthly Averages Basis					
	Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	15,415,169	10,185,600	5,229,569	
G-OPS	Operating & Maintenance Expense	14,765,111	9,818,453	4,946,658	
G-OPS	Book Deprec/Amort and Reg Amortizations	1,556,858	1,065,111	491,747	
G-OTX	Taxes Other than FIT	569,525	474,085	95,440	
	Net Operating Income Before FIT	(1,476,325)	(1,172,049)	(304,276)	
G-INT	Less: Interest Expense	889,880	592,013	297,867	
G-SCM	Schedule M Adjustments	(4,376,532)	(3,319,435)	(1,057,097)	
	Taxable Net Operating Income	(6,742,737)	(5,083,497)	(1,659,240)	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	(2,359,958)	(1,779,224)	(580,734)	
G-DTE	Deferred FIT	1,737,617	1,294,929	442,688	
99	411400 Amortized Investment Tax Credit	(3,313)	(1,980)	(1,333)	
	Total FIT/Deferred FIT & ITC	(625,654)	(486,275)	(139,379)	
ALLOCATION RATIOS:					
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ITEMS	G-SCM-1A
For Month Ended September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,040,174	495,407	1,535,581	694,665	349,169	1,043,834	345,509	146,238	491,747
12	997001	Contributions In Aid of Construction	0	33,785	33,785	0	22,637	22,637	0	11,148	11,148
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	77,621	77,621	0	54,803	54,803	0	22,818	22,818
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(313,563)	0	(313,563)	(347,252)	0	(347,252)	33,689	0	33,689
4	997015	Airplane Lease Payments	0	9,131	9,131	0	6,447	6,447	0	2,684	2,684
12	997016	Redemption Expense Amortization	0	30,456	30,456	0	20,407	20,407	0	10,049	10,049
4	997020	FAS87 Current Pension Accrual	0	(3,841,181)	(3,841,181)	0	(2,711,989)	(2,711,989)	0	(1,129,192)	(1,129,192)
99	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	21,266	0	21,266	21,266	0	21,266	0	0	0
12	997032	Interest Rate Swaps	0	12,845	12,845	0	8,607	8,607	0	4,238	4,238
4	997033	DSM Tariff Rider	(469,106)	0	(469,106)	(461,644)	0	(461,644)	(7,462)	0	(7,462)
12	997048	AFUDC	0	(22,007)	(22,007)	0	(14,746)	(14,746)	0	(7,261)	(7,261)
11	997049	Tax Depreciation	0	(1,991,766)	(1,991,766)	0	(1,346,075)	(1,346,075)	0	(645,691)	(645,691)
1	997055	Deferred Gas Exchange	0	500,000	500,000	0	349,950	349,950	0	150,050	150,050
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	32,646	0	32,646	32,646	0	32,646	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	114,597	114,597	0	77,447	77,447	0	37,150	37,150
4	997081	Deferred Compensation	0	(135,358)	(135,358)	0	(95,567)	(95,567)	0	(39,791)	(39,791)
4	997082	Meal Disallowances	0	8,471	8,471	0	5,981	5,981	0	2,490	2,490
4	997083	Paid Time Off	0	11,959	11,959	0	8,443	8,443	0	3,516	3,516
2	997084	Customer Uncollectibles	0	8,091	8,091	0	5,370	5,370	0	2,721	2,721
TOTAL SCHEDULE M ADJUSTMENTS			311,417	(4,687,949)	(4,376,532)	(60,319)	(3,259,116)	(3,319,435)	371,736	(1,428,833)	(1,057,097)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.990%	30.010%
G-ALL	2	Number of Customers	100.000%	66.372%	33.628%
G-ALL	3	Direct Distribution Operating Expense	100.000%	74.187%	25.813%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	6	Actual Therms Purchased	100.000%	64.310%	35.690%
G-ALL	11	Book Depreciation	100.000%	67.582%	32.418%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.004%	32.996%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS	
For Month Ended September 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	1,442,195	1,002,628	439,567
99	410100	Deferred Federal Income Tax Exp	266,490	275,670	(9,180)
		SUBTOTAL	1,708,685	1,278,298	430,387
14	411100	Deferred Federal Income Tax Expense - Allocated	40,358	28,057	12,301
99	411100	Deferred Federal Income Tax Exp	(11,426)	(11,426)	0
		SUBTOTAL	28,932	16,631	12,301
		Total Deferred Federal Income Tax Expense	1,737,617	1,294,929	442,688

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	69.521%	30.479%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Month Ended September 30, 2013
 Average of Monthly Averages Basis

Report ID:
G-OTX-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
16	408190	R & P Property Tax - Storage	0	34,829	34,829	0	24,377	24,377	0	10,452	10,452
		TOTAL UNDERGROUND STORAGE TAX	0	34,829	34,829	0	24,377	24,377	0	10,452	10,452
		DISTRIBUTION									
99	408110	State Excise Tax	148,096	0	148,096	148,096	0	148,096	0	0	0
99	408120	Municipal Occupation & License Tax	188,239	0	188,239	154,324	0	154,324	33,915	0	33,915
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R & P Property Tax - Distribution	253,455	0	253,455	147,288	0	147,288	106,167	0	106,167
99	409100	State Income Tax	(55,094)	0	(55,094)	0	0	0	(55,094)	0	(55,094)
		TOTAL DISTRIBUTION TAX	534,696	0	534,696	449,708	0	449,708	84,988	0	84,988
		TOTAL TAXES OTHER THAN FIT	534,696	34,829	569,525	449,708	24,377	474,085	84,988	10,452	95,440

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
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RESULTS OF OPERATIONS	Report ID:
GASUTILITY PLANT	G-PLT-1A
For Month Ended September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,146,018	874,423	2,020,441	964,981	617,369	1,582,350	181,037	257,054	438,091
4	3031XX	Misc Intangible IT Plant (3031XX)	11,148	12,122,920	12,134,068	0	8,559,145	8,559,145	11,148	3,563,775	3,574,923
4		TOTAL INTANGIBLE PLANT	1,157,166	12,997,343	14,154,509	964,981	9,176,514	10,141,495	192,185	3,820,829	4,013,014
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	466,805	466,805	0	326,717	326,717	0	140,088	140,088
1	351XXX	Structures & Improvements	0	1,464,555	1,464,555	0	1,025,042	1,025,042	0	439,513	439,513
1	352XXX	Wells	0	18,404,731	18,404,731	0	12,881,471	12,881,471	0	5,523,260	5,523,260
1	353000	Lines	0	1,044,478	1,044,478	0	731,030	731,030	0	313,448	313,448
1	354000	Compressor Station Equipment	0	11,591,780	11,591,780	0	8,113,087	8,113,087	0	3,478,693	3,478,693
1	355000	Measuring & Regulating Equipment	0	258,824	258,824	0	181,151	181,151	0	77,673	77,673
1	356000	Purification Equipment	0	403,712	403,712	0	282,558	282,558	0	121,154	121,154
1	357000	Other Equipment	0	1,579,928	1,579,928	0	1,105,792	1,105,792	0	474,136	474,136
		TOTAL UNDERGROUND STORAGE PLANT	0	35,214,813	35,214,813	0	24,646,848	24,646,848	0	10,567,965	10,567,965
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	89,013	0	89,013	64,343	0	64,343	24,670	0	24,670
6	374400	Land & Land Rights	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	830,834	21,451	852,285	562,808	13,795	576,603	268,026	7,656	275,682
6	376000	Mains	243,852,895	2,512,521	246,365,416	159,556,053	1,615,802	161,171,855	84,296,842	896,719	85,193,561
6	378000	Measuring & Reg Station Equip-General	5,308,994	57,440	5,366,434	3,235,219	36,940	3,272,159	2,073,775	20,500	2,094,275
6	379000	Measuring & Reg Station Equip-City Gate	6,004,290	0	6,004,290	1,844,269	0	1,844,269	4,160,021	0	4,160,021
6	380000	Services	157,104,738	0	157,104,738	106,903,979	0	106,903,979	50,200,759	0	50,200,759
6	381000	Meters	65,744,774	0	65,744,774	44,160,400	0	44,160,400	21,584,374	0	21,584,374
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,036,364	0	3,036,364	2,403,378	0	2,403,378	632,986	0	632,986
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	482,036,135	2,591,412	484,627,547	318,731,547	1,666,537	320,398,084	163,304,588	924,875	164,229,463

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-1A
For Month Ended September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		GENERAL PLANT									
4	389XX	Land & Land Rights	665,824	826,151	1,491,975	574,973	583,287	1,158,260	90,851	242,864	333,715
4	390XX	Structures & Improvements	4,803,071	15,648,066	20,451,137	3,648,166	11,048,004	14,696,170	1,154,905	4,600,062	5,754,967
4	391XX	Office Furniture & Equipment	2,898	9,992,098	9,994,996	0	7,054,721	7,054,721	2,898	2,937,377	2,940,275
4	392XX	Transportation Equipment	7,486,751	1,811,549	9,298,300	5,649,418	1,279,008	6,928,426	1,837,333	532,541	2,369,874
4	393000	Stores Equipment	150,416	412,923	563,339	113,291	291,536	404,827	37,125	121,387	158,512
4	394000	Tools, Shop & Garage Equipment	2,601,016	3,176,147	5,777,163	2,143,089	2,242,455	4,385,544	457,927	933,692	1,391,619
4	395000	Laboratory Equipment	76,811	255,767	332,578	57,932	180,579	238,511	18,879	75,188	94,067
4	396XX	Power Operated Equipment	3,955,079	1,078,351	5,033,430	2,892,872	761,348	3,654,220	1,062,207	317,003	1,379,210
4	397XX	Communications Equipment	1,998,112	6,385,907	8,384,019	697,195	4,508,642	5,205,837	1,300,917	1,877,265	3,178,182
4	398000	Miscellaneous Equipment	1,055	88,182	89,237	1,044	62,259	63,303	11	25,923	25,934
		TOTAL GENERAL PLANT	21,741,033	39,675,141	61,416,174	15,777,980	28,011,839	43,789,819	5,963,053	11,663,302	17,626,355
		TOTAL PLANT IN SERVICE	504,934,334	90,478,709	595,413,043	335,474,508	63,501,738	398,976,246	169,459,826	26,976,971	196,436,797
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,761,249)	(12,761,249)	0	(8,931,598)	(8,931,598)	0	(3,829,651)	(3,829,651)
G-ADEP		Distribution Plant	(163,373,140)	(1,487,863)	(164,861,003)	(108,851,609)	(956,845)	(109,808,454)	(54,521,531)	(531,018)	(55,052,549)
G-ADEP		General Plant	(5,390,604)	(11,380,995)	(16,771,599)	(3,289,507)	(8,035,324)	(11,324,831)	(2,101,097)	(3,345,671)	(5,446,768)
		TOTAL ACCUMULATED DEPRECIATION	(168,763,744)	(25,630,107)	(194,393,851)	(112,141,116)	(17,923,767)	(130,064,883)	(56,622,628)	(7,706,340)	(64,328,968)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(131,057)	(45,948)	(177,005)	(85,212)	(32,440)	(117,652)	(45,845)	(13,508)	(59,353)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(5,749,974)	(5,749,974)	0	(4,059,654)	(4,059,654)	0	(1,690,320)	(1,690,320)
G-AAAMT		Underground Storage	0	(239,566)	(239,566)	0	(167,672)	(167,672)	0	(71,894)	(71,894)
G-AAAMT		General Plant - 390200, 396200	(4,537)	(34,812)	(39,349)	(3,594)	(24,578)	(28,172)	(943)	(10,234)	(11,177)
		TOTAL ACCUMULATED AMORTIZATION	(135,594)	(6,070,300)	(6,205,894)	(88,806)	(4,284,344)	(4,373,150)	(46,788)	(1,785,956)	(1,832,744)
		TOTAL ACCUMULATED DEPR/AMORT	(168,899,338)	(31,700,407)	(200,599,745)	(112,229,922)	(22,208,111)	(134,438,033)	(56,669,416)	(9,492,296)	(66,161,712)
		NET GAS UTILITY PLANT before DFIT	336,034,996	58,778,302	394,813,298	223,244,586	41,293,627	264,538,213	112,790,410	17,484,675	130,275,085
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(64,907,153)	(64,907,153)	0	(43,490,389)	(43,490,389)	0	(21,416,764)	(21,416,764)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(8,016,420)	(8,016,420)	0	(5,645,288)	(5,645,288)	0	(2,371,132)	(2,371,132)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(82,980)	(82,980)	0	(58,586)	(58,586)	0	(24,394)	(24,394)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,149,369)	(1,149,369)	0	(770,123)	(770,123)	0	(379,246)	(379,246)
		TOTAL ACCUMULATED DFIT	0	(74,155,922)	(74,155,922)	0	(49,964,386)	(49,964,386)	0	(24,191,536)	(24,191,536)
		NET GAS UTILITY PLANT	336,034,996	(15,377,620)	320,657,376	223,244,586	(8,670,759)	214,573,827	112,790,410	(6,706,861)	106,083,549

ALLOCATION RATIOS:

RESULTS OF OPERATIONS

GAS UTILITY PLANT

For Month Ended September 30, 2013

Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-ALL	1	System Contract Demand		100.000%			69.990%			30.010%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			70.603%			29.397%	
G-ALL	6	Actual Therms Purchased		100.000%			64.310%			35.690%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			67.004%			32.996%	

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	336,034,996	(15,377,620)	320,657,376	223,244,586	(8,670,759)	214,573,827	112,790,410	(6,706,861)	106,083,549
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850	DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,011,172	4,011,172	0	1,719,892	1,719,892
1	164100	Gas Inventory--Jackson Prairie	0	20,059,030	20,059,030	0	14,039,315	14,039,315	0	6,019,715	6,019,715
4	252000	Customer Advances	(77,864)	0	(77,864)	(11,804)	0	(11,804)	(66,060)	0	(66,060)
99	235199	Customer Deposits	(298,601)	0	(298,601)	(298,601)	0	(298,601)	0	0	0
C-WKC		Working Capital	0	1,583,429	1,583,429	0	0	0	0	1,583,429	1,583,429
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(376,465)	27,373,523	26,997,058	(310,405)	18,050,487	17,740,082	(66,060)	9,323,036	9,256,976
		NET RATE BASE	335,658,531	11,995,903	347,654,434	222,934,181	9,379,728	232,313,909	112,724,350	2,616,175	115,340,525

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	642,257	642,257												
Hydro (ED-AN)	681,511	681,511												
Other (ED-AN)	777,374	777,374												
Total Electric Production	2,101,142	2,101,142												
Electric Transmission														
ED-AN	838,389	838,389												
Total Electric Transmission	838,389	838,389												
Electric Distribution														
ED-ID	1,159,417	1,159,417												
ED-WA	1,886,470	1,886,470												
Total Electric Distribution	3,045,887	3,045,887												
Gas Underground Storage														
1 GD-AN	44,948		44,948			44,948	44,948		31,459	31,459		13,489	13,489	
GD-OR	9,457			9,457										
Total Gas Underground Storage	54,405		44,948	9,457		44,948	44,948		31,459	31,459		13,489	13,489	
Gas Distribution														
6 GD-AN	5,208		5,208			5,208	5,208		3,349	3,349		1,859	1,859	
GD-ID	336,416		336,416		336,416		336,416				336,416		336,416	
GD-WA	671,299		671,299		671,299		671,299	671,299		671,299			671,299	
GD-OR	338,840			338,840										
Total Gas Distribution	1,351,763		1,012,923	338,840	1,007,715	5,208	1,012,923		671,299	3,349	674,648	336,416	1,859	338,275
General Plant														
ED-AN	215,031	215,031												
ED-ID	12,413	12,413												
ED-WA	73,705	73,705												
7,4 CD-AA	1,181,887	855,048	229,298	97,541		229,298	229,298		161,891	161,891		67,407	67,407	
9,4 CD-AN	60,039	47,564	12,475			12,475	12,475		8,808	8,808		3,667	3,667	
9 CD-ID	21,831	17,295	4,536		4,536		4,536				4,536		4,536	
9 CD-WA	14,239	11,280	2,959		2,959		2,959	2,959		2,959			2,959	
8,4 GD-AA	13,164		9,257	3,907		9,257	9,257		6,536	6,536		2,721	2,721	
4 GD-AN	3,086		3,086			3,086	3,086		2,179	2,179		907	907	
GD-ID	4,033		4,033		4,033		4,033				4,033		4,033	
GD-WA	18,423		18,423		18,423		18,423	18,423		18,423			18,423	
GD-OR	21,268			21,268										
Total General Plant	1,639,119	1,232,336	284,067	122,716	29,951	254,116	284,067	21,382	179,414	200,796	8,569	74,702	83,271	
Total Depreciation Expense	9,030,705	7,217,754	1,341,938	471,013	1,037,666	304,272	1,341,938	692,681	214,222	906,903	344,985	90,050	435,035	

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	System Contract Demand	69.990%	30.010%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	70.603%	29.397%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6	Actual Therms Purchased	64.310%	35.690%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Month Ended September 30, 2013
 Average of Monthly Averages Basis

Report ID:
G-AMTX-1A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	76,533	76,533												
Misc Intangible PIt (303000)	ED-AN	7,386	7,386												
Total Production/Transmission		83,919	83,919												
Distribution															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible PIt (303000)	ED-WA	237	237												
Total Distribution		2,250	2,250												
General Plant - 303000															
7,4	CD-AA	23,884	17,279	4,634	1,971		4,634	4,634		3,272	3,272		1,362	1,362	
9,4	CD-AN	812	643	169			169	169		119	119		50	50	
	GD-ID	338		338			338	338				338		338	
	GD-WA	1,984		1,984			1,984	1,984	1,984		1,984				
	GD-OR	648			648										
Total General Plant - 303000		27,666	17,922	7,125	2,619		2,322	4,803	7,125	1,984	3,391	5,375	338	1,412	1,750
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	822,634	595,143	159,599	67,892		159,599	159,599		112,682	112,682		46,917	46,917	
9,4	CD-AN	848	672	176			176	176		124	124		52	52	
9,4	CD-ID	894	708	186		186	186	186				186		186	
	ED-AN	15,806	15,806												
	ED-ID	396	396												
	ED-WA	40,637	40,637												
8,4	GD-AA	36,795		25,874	10,921		25,874	25,874		18,268	18,268		7,606	7,606	
4	GD-AN	196		196			196	196		138	138		58	58	
	GD-OR	21			21										
Total Miscellaneous IT Intangible Plant - 3031XX		918,227	653,362	186,031	78,834		186	185,845	186,031		131,212	131,212	186	54,633	54,819
Gas Underground Storage															
1	GD-AN	19		19			19	19		13	13		6	6	
Total Gas Underground Storage		19		19			19	19		13	13		6	6	
General Plant - 390200, 396200															
7,4	CD-AA	2,404	1,740	466	198		466	466		329	329		137	137	
4	ED-AN	802	802												
	GD-OR	262			262										
Total General Plant - 390200, 396200		3,468	2,542	466	460		466	466		329	329		137	137	
Total Amortization Expense		1,035,549	759,995	193,641	81,913		2,508	191,133	193,641	1,984	134,945	136,929	524	56,188	56,712

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1 System Contract Demand	69.990%	30.010%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4 Jurisdictional 4-Factor Ratio	70.603%	29.397%
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Electric Production															
	Steam (ED-AN)	(283,047,147)	(283,047,147)												
	Hydro (ED-AN)	(121,012,627)	(121,012,627)												
	Other (ED-AN)	(82,486,682)	(82,486,682)												
Total Electric Production		(486,546,456)	(486,546,456)												
Electric Transmission															
	ED-AN	(189,282,679)	(189,282,679)												
Total Electric Transmission		(189,282,679)	(189,282,679)												
Electric Distribution															
	ED-ID	(149,812,208)	(149,812,208)												
	ED-WA	(239,753,456)	(239,753,456)												
Total Electric Distribution		(389,565,664)	(389,565,664)												
Gas Underground Storage															
1	GD-AN	(12,761,249)	(12,761,249)			(12,761,249)	(12,761,249)		(8,931,598)	(8,931,598)		(3,829,651)	(3,829,651)		
	GD-OR	(481,665)		(481,665)											
Total Gas Underground Storage		(13,242,914)	(12,761,249)	(481,665)		(12,761,249)	(12,761,249)		(8,931,598)	(8,931,598)		(3,829,651)	(3,829,651)		
Gas Distribution															
6	GD-AN	(1,487,863)	(1,487,863)			(1,487,863)	(1,487,863)		(956,845)	(956,845)		(531,018)	(531,018)		
	GD-ID	(54,521,531)	(54,521,531)			(54,521,531)	(54,521,531)					(54,521,531)	(54,521,531)		
	GD-WA	(108,851,609)	(108,851,609)			(108,851,609)	(108,851,609)		(108,851,609)	(108,851,609)					
	GD-OR	(88,952,213)		(88,952,213)											
Total Gas Distribution		(253,813,216)	(164,861,003)	(88,952,213)		(163,373,140)	(1,487,863)	(164,861,003)	(108,851,609)	(956,845)	(109,808,454)	(54,521,531)	(531,018)	(55,052,549)	
General Plant															
	ED-AN	(35,676,221)	(35,676,221)												
	ED-ID	(5,950,084)	(5,950,084)												
	ED-WA	(12,128,251)	(12,128,251)												
7,4	CD-AA	(33,929,308)	(24,546,497)	(6,582,625)	(2,800,186)		(6,582,625)	(6,582,625)	(4,647,531)	(4,647,531)		(1,935,094)	(1,935,094)		
9,4	CD-AN	(11,090,509)	(8,786,012)	(2,304,497)			(2,304,497)	(2,304,497)	(1,627,044)	(1,627,044)		(677,453)	(677,453)		
9	CD-ID	(4,659,048)	(3,690,944)	(968,104)			(968,104)	(968,104)				(968,104)	(968,104)		
9	CD-WA	(2,332,252)	(1,847,633)	(484,619)			(484,619)	(484,619)	(484,619)	(484,619)					
8,4	GD-AA	(1,428,872)		(1,004,783)	(424,089)		(1,004,783)	(1,004,783)	(709,407)	(709,407)		(295,376)	(295,376)		
4	GD-AN	(1,489,090)		(1,489,090)			(1,489,090)	(1,489,090)	(1,051,342)	(1,051,342)		(437,748)	(437,748)		
	GD-ID	(1,132,993)		(1,132,993)			(1,132,993)	(1,132,993)				(1,132,993)	(1,132,993)		
	GD-WA	(2,804,888)		(2,804,888)			(2,804,888)	(2,804,888)	(2,804,888)	(2,804,888)					
	GD-OR	(3,781,678)		(3,781,678)											
Total General Plant		(116,403,194)	(92,625,642)	(16,771,599)	(7,005,953)		(5,390,604)	(11,380,995)	(16,771,599)	(3,289,507)	(8,035,324)	(11,324,831)	(2,101,097)	(3,345,671)	(5,446,768)
Total Accumulated Depreciation		(1,448,854,123)	(1,158,020,441)	(194,393,851)	(96,439,831)		(168,763,744)	(25,630,107)	(194,393,851)	(112,141,116)	(17,923,767)	(130,064,883)	(56,622,628)	(7,706,340)	(64,328,968)

Allocation Ratios:		Electric			Gas-North			Gas-South			Jurisdiction -			Washington			Idaho		
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	System Contract Demand			69.990%	30.010%									
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio			70.603%	29.397%									
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6	Actual Therms Purchased			64.310%	35.690%									

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	(7,118,286)	(7,118,286)												
Misc Intangible PIt (303000)	ED-AN	(674,885)	(674,885)												
Total Production/Transmission		(7,793,171)	(7,793,171)												
Distribution															
Franchises (302000)	ED-WA	(89,885)	(89,885)												
Misc Intangible PIt (303000)	ED-WA	(24,358)	(24,358)												
Total Distribution		(114,243)	(114,243)												
General Plant - 303000															
7,4	CD-AA	(177,908)	(128,709)	(34,516)	(14,683)		(34,516)	(34,516)		(24,369)	(24,369)		(10,147)	(10,147)	
9,4	CD-AN	(55,015)	(43,583)	(11,432)			(11,432)	(11,432)		(8,071)	(8,071)		(3,361)	(3,361)	
	GD-ID	(45,845)		(45,845)			(45,845)	(45,845)				(45,845)		(45,845)	
	GD-WA	(85,212)		(85,212)			(85,212)	(85,212)	(85,212)						
	GD-OR	(54,199)		(54,199)											
Total General Plant - 303000		(418,179)	(172,292)	(177,005)	(68,882)		(131,057)	(45,948)	(177,005)	(85,212)	(32,440)	(117,652)	(45,845)	(13,508)	(59,353)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(25,607,584)	(18,526,063)	(4,968,127)	(2,113,394)		(4,968,127)	(4,968,127)		(3,507,647)	(3,507,647)		(1,460,480)	(1,460,480)	
9,4	CD-AN	(3,369)	(2,669)	(700)			(700)	(700)		(494)	(494)		(206)	(206)	
9	CD-ID	(4,470)	(3,541)	(929)			(929)	(929)				(929)		(929)	
	ED-AN	(527,295)	(527,295)												
	ED-ID	(7,108)	(7,108)												
	ED-WA	(764,863)	(764,863)												
8,4	GD-AA	(1,097,912)		(772,052)	(325,860)		(772,052)	(772,052)		(545,092)	(545,092)		(226,960)	(226,960)	
4	GD-AN	(9,095)		(9,095)			(9,095)	(9,095)		(6,421)	(6,421)		(2,674)	(2,674)	
	GD-OR	(911)		(911)											
Total Miscellaneous IT Intangible Plant - 3031XX		(28,022,607)	(19,831,539)	(5,750,903)	(2,440,165)		(5,749,974)	(5,750,903)		(4,059,654)	(4,059,654)		(1,690,320)	(1,691,249)	
Gas Underground Storage															
1	GD-AN	(239,566)		(239,566)			(239,566)	(239,566)		(167,672)	(167,672)		(71,894)	(71,894)	
Total Gas Underground Storage		(239,566)		(239,566)			(239,566)	(239,566)		(167,672)	(167,672)		(71,894)	(71,894)	
General Plant - 390200, 396200															
7,4	CD-AA	(179,434)	(129,813)	(34,812)	(14,809)		(34,812)	(34,812)		(24,578)	(24,578)		(10,234)	(10,234)	
9	CD-ID	(4,538)	(3,595)	(943)			(943)	(943)				(943)		(943)	
9	CD-WA	(8,332)	(6,601)	(1,731)			(1,731)	(1,731)	(1,731)						
4	ED-AN	(51,366)	(51,366)												
	ED-WA	(110,678)	(110,678)												
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)						
	GD-OR	(51,471)		(51,471)											
Total General Plant - 390200, 396200		(407,682)	(302,053)	(39,349)	(66,280)		(4,537)	(34,812)	(39,349)	(3,594)	(24,578)	(28,172)	(943)	(10,234)	(11,177)
Total Accumulated Amortization		(36,995,448)	(28,213,298)	(6,206,823)	(2,575,327)		(135,594)	(6,070,300)	(6,206,823)	(88,806)	(4,284,344)	(4,373,150)	(46,788)	(1,785,956)	(1,833,673)

Allocation Ratios:		Jurisdiction -				Washington		Idaho	
Service-		Electric	Gas-North	Gas-South	1	System Contract Demand	69.990%	30.010%	
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	4	Jurisdictional 4-Factor Ratio	70.603%	29.397%	
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%					
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%					

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	
99		GD-OR / AS	704,242	0	0	0	0	0	0	0	704,242	0	704,242	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,939,110	0	0	2,849,788	2,849,788	0	0	764,227	764,227	325,095	325,095	
9		CD-WA / ID / AN	1,205,950	372,902	346,374	236,090	955,366	97,809	90,851	61,924	250,584	0	0	
		TOTAL ACCOUNT	6,725,130	386,513	708,653	3,108,652	4,203,818	574,973	90,851	826,151	1,491,975	704,242	325,095	1,029,337
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,698,186	930,406	2,106,027	3,661,753	6,698,186	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,177,767	0	0	0	0	2,177,767	0	0	2,177,767	0	0	
99		GD-OR / AS	3,529,353	0	0	0	0	0	0	0	3,529,353	0	3,529,353	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	70,527,942	0	0	51,024,145	51,024,145	0	0	13,683,126	13,683,126	5,820,671	5,820,671	
9		CD-WA / ID / AN	22,090,781	5,605,969	4,403,135	7,491,434	17,500,538	1,470,398	1,154,905	1,964,940	4,590,243	0	0	
		TOTAL ACCOUNT	105,024,029	6,536,375	6,509,162	62,177,332	75,222,869	3,648,165	1,154,905	15,648,066	20,451,136	3,529,353	5,820,671	9,350,024
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,174,325	2,415,869	14,649	5,743,807	8,174,325	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	470,176	0	0	0	0	0	0	330,628	330,628	139,548	139,548	
7		CD-AA	49,665,639	0	0	35,931,103	35,931,103	0	0	9,635,631	9,635,631	4,098,905	4,098,905	
9		CD-WA / ID / AN	106,301	0	11,050	73,163	84,213	0	2,898	19,190	22,088	0	0	
		TOTAL ACCOUNT	58,423,091	2,415,869	25,699	41,748,073	44,189,641	0	2,898	9,992,099	9,994,997	4,238,453	4,238,453	
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	20,189,295	9,526,439	3,531,679	7,131,177	20,189,295	0	0	0	0	0	0	
99		GD-WA / ID / AN	8,125,983	0	0	0	0	5,238,549	1,624,265	1,263,169	8,125,983	0	0	
99		GD-OR / AS	2,872,808	0	0	0	0	0	0	0	2,872,808	0	2,872,808	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	529,797	0	0	383,287	383,287	0	0	102,786	102,786	43,724	43,724	
9		CD-WA / ID / AN	5,147,171	1,566,459	812,332	1,698,849	4,077,640	410,869	213,068	445,594	1,069,531	0	0	
		TOTAL ACCOUNT	36,865,054	11,092,898	4,344,011	9,213,313	24,650,222	5,649,418	1,837,333	1,811,549	9,298,300	2,872,808	43,724	2,916,532

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,305,536	110,638	141,541	1,574,290	1,826,469	29,019	37,125	412,923	479,067	0	0	
		TOTAL ACCOUNT	2,842,363	121,377	156,286	1,944,135	2,221,798	113,290	37,125	412,923	563,338	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,253,641	1,120,044	354,603	1,778,994	3,253,641	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,000,734	0	0	0	0	2,131,312	451,346	418,076	3,000,734	0	0	
99		GD-OR / AS	913,406	0	0	0	0	0	0	0	0	913,406	913,406	
8		GD-AA	1,376,106	0	0	0	0	0	0	967,678	967,678	0	408,428	
7		CD-AA	8,919,087	0	0	6,452,603	6,452,603	0	0	1,730,392	1,730,392	0	736,092	
9		CD-WA / ID / AN	377,109	44,900	25,093	228,756	298,749	11,777	6,582	60,001	78,360	0	0	
		TOTAL ACCOUNT	17,840,083	1,164,944	379,696	8,460,353	10,004,993	2,143,089	457,928	3,176,147	5,777,164	913,406	1,144,520	2,057,926
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	923,704	164,888	81,624	677,192	923,704	0	0	0	0	0	0	
99		GD-WA / ID / AN	171,605	0	0	0	0	55,845	18,213	97,547	171,605	0	0	
99		GD-OR / AS	152,474	0	0	0	0	0	0	0	0	152,474	152,474	
8		GD-AA	82,554	0	0	0	0	0	0	58,052	58,052	0	24,502	
7		CD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	0	29,353	
9		CD-WA / ID / AN	163,229	7,956	2,540	118,816	129,312	2,087	666	31,164	33,917	0	0	
		TOTAL ACCOUNT	1,849,229	172,844	84,164	1,053,316	1,310,324	57,932	18,879	255,765	332,576	152,474	53,855	206,329

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,189,200	18,083,875	10,702,124	10,403,201	39,189,200	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,609,983	0	0	0	0	2,824,958	954,531	830,494	4,609,983	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	554,037	0	0	400,823	400,823	0	0	107,489	107,489	0	45,725	
9		CD-WA / ID / AN	1,520,558	258,924	410,518	535,159	1,204,601	67,914	107,675	140,368	315,957	0	0	
		TOTAL ACCOUNT	45,917,612	18,342,799	11,112,642	11,339,183	40,794,624	2,892,872	1,062,206	1,078,351	5,033,429	43,834	45,725	89,559
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	51,352,242	9,898,980	3,015,963	38,437,299	51,352,242	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,144,176	0	0	0	0	592,123	458,634	93,419	1,144,176	0	0	
99		GD-OR / AS	994,441	0	0	0	0	0	0	0	0	994,441	0	
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	
7		CD-AA	19,639,220	0	0	14,208,190	14,208,190	0	0	3,810,205	3,810,205	0	1,620,825	
9		CD-WA / ID / AN	13,145,044	400,593	3,211,246	6,801,796	10,413,635	105,072	842,283	1,784,054	2,731,409	0	0	
		TOTAL ACCOUNT	87,268,055	10,299,573	6,227,209	59,447,285	75,974,067	697,195	1,300,917	6,385,908	8,384,020	994,441	1,915,527	2,909,968
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	43,599	0	2,299	41,300	43,599	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	449,129	0	0	324,927	324,927	0	0	87,135	87,135	0	37,067	
9		CD-WA / ID / AN	10,115	3,981	41	3,991	8,013	1,044	11	1,047	2,102	0	0	
		TOTAL ACCOUNT	505,210	3,981	2,340	370,218	376,539	1,044	11	88,182	89,237	2,367	37,067	39,434
		TOTAL GENERAL PLANT	363,259,856	50,537,173	29,549,862	198,861,860	278,948,895	15,777,978	5,963,053	39,675,141	61,416,172	9,270,152	13,624,637	22,894,789

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,101,673	153,179	0	1,948,494	2,101,673	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,299,260	0	0	3,110,343	3,110,343	0	0	834,099	834,099	0	354,818	
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	
		TOTAL ACCOUNT	8,151,135	153,179	0	5,212,572	5,365,751	964,981	181,037	874,422	2,020,440	410,126	354,818	764,944
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	3,422,909	2,442,338	23,524	957,047	3,422,909	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	2,176,401	0	0	0	0	0	0	1,530,445	1,530,445	0	645,956	
7		CD-AA	50,093,589	0	0	36,240,708	36,240,708	0	0	9,718,657	9,718,657	0	4,134,224	
9		CD-WA / ID / AN	104,537	0	42,501	40,314	82,815	0	11,148	10,574	21,722	0	0	
		TOTAL ACCOUNT	55,797,436	2,442,338	66,025	37,238,069	39,746,432	0	11,148	11,259,676	11,270,824	0	4,780,180	4,780,180
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	63,290	0	0	63,290	63,290	0	0	0	0	0	0	
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,390,067	0	0	3,176,038	3,176,038	0	0	851,717	851,717	0	362,312	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,466,114	0	0	3,239,328	3,239,328	0	0	863,243	863,243	1,231	362,312	363,543
		TOTAL	68,414,685	2,595,517	66,025	45,689,969	48,351,511	964,981	192,185	12,997,341	14,154,507	411,357	5,497,310	5,908,667

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended September 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	CD-AA	(39,236,505)	(28,386,042)	(7,612,274)	(3,238,189)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,944,969)	(1,540,824)	(404,145)	0
7	283750	CD-AA	(427,710)	(309,431)	(82,980)	(35,299)
Total			<u>(41,609,184)</u>	<u>(30,236,297)</u>	<u>(8,099,399)</u>	<u>(3,273,488)</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-1A
For Month Ended September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		802,132	802,132		802,132	802,132		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		536,575	536,575		536,575	536,575		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		7,198,283	7,198,283		5,810,266	5,810,266		1,388,017	1,388,017
1	154300	PLANT MATERIALS & OPER SUP-CS2		257,241	257,241		207,638	207,638		49,603	49,603
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		734,226	734,226		592,648	592,648		141,578	141,578
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(291)	(291)		(235)	(235)		(56)	(56)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		22,234	22,234		17,947	17,947		4,287	4,287
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	11,397,217		11,397,217	11,397,217		11,397,217	0		0
TOTAL			11,397,217	9,550,400	20,947,617	11,397,217	7,966,971	19,364,188	0	1,583,429	1,583,429

ALLOCATION RATIOS: