

RESULTS OF OPERATIONS			Report ID: G-ROR-12A
GAS RATE OF RETURN			
For Twelve Months Ended October 31, 2013 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	18,939,999	11,806,802	7,133,197
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	18,939,999	11,806,802	7,133,197
G-APL		Gas Net Adjusted Rate Base	325,652,375	215,345,792	110,306,583
		RATE OF RETURN	5.816%	5.483%	6.467%

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

RESULTS OF OPERATIONS		Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES For Twelve Months Ended October 31, 2013 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
1	Input	System Contract Demand	100.000%	69.990%	30.010%
2	Input	Number of Customers	226,259	150,218	76,041
		Percent	100.000%	66.392%	33.608%
3	G-OPS	Direct Distribution Operating Expense	11,251,525	7,702,030	3,549,495
		Percent	100.000%	68.453%	31.547%
	Input	Jurisdictional 4-Factor Ratio			
		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	400.000%	282.410%	117.590%
		Percent	100.000%	70.603%	29.397%

RESULTS OF OPERATIONS	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended October 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased Percent	10-31-2013	242,926,789 100.000%	168,817,060 69.493%	74,109,729 30.507%	
	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%

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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%

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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%

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GAS ALLOCATION PERCENTAGES	
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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		15,348,847	10,333,013	5,015,834	
			100.000%	67.321%	32.679%	
12	Net Gas Plant (before DFIT) Percent		380,950,707	252,838,235	128,112,472	
			100.000%	66.370%	33.630%	
13	G-PLT Net Gas General Plant Percent		42,356,115	30,670,646	11,685,469	
			100.000%	72.411%	27.589%	
14	Net Allocated Schedule M's Percent		-15,582,996	-10,304,294	-5,278,702	
			100.000%	66.125%	33.875%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

TS OF OPERATIONS	Report ID:
RATING STATEMENT	G-OPS-12A
Months Ended October 31, 2013	
if 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	132,241,886	0	132,241,886	91,613,127	0	91,613,127	40,628,759	0	40,628,759
99	4812XX	Commercial - Firm & Interruptible	65,917,672	0	65,917,672	46,442,587	0	46,442,587	19,475,085	0	19,475,085
99	4813XX	Industrial-Firm	2,906,018	0	2,906,018	1,558,615	0	1,558,615	1,347,403	0	1,347,403
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	279,729	0	279,729	248,933	0	248,933	30,796	0	30,796
99	499XX	Unbilled Revenue	533,832	0	533,832	303,948	0	303,948	229,884	0	229,884
		TOTAL SALES TO ULTIMATE CUSTOMERS	201,879,137	0	201,879,137	140,167,210	0	140,167,210	61,711,927	0	61,711,927
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	88,591,272	0	88,591,272	60,802,370	0	60,802,370	27,788,902	0	27,788,902
4	488000	Miscellaneous Service Revenues	25,028	0	25,028	12,958	0	12,958	12,070	0	12,070
99	489300	Transportation For Others	4,359,755	0	4,359,755	3,922,799	0	3,922,799	436,956	0	436,956
99	493000	Rent from Gas Property	2,305	0	2,305	2,253	0	2,253	52	0	52
4	495000	Other Gas Revenues	6,047,789	545,682	6,593,471	4,152,239	385,268	4,537,507	1,895,550	160,414	2,055,964
		TOTAL OTHER OPERATING REVENUES	99,026,149	545,682	99,571,831	68,892,619	385,268	69,277,887	30,133,530	160,414	30,293,944
		TOTAL GAS REVENUES	300,905,286	545,682	301,450,968	209,059,829	385,268	209,445,097	91,845,457	160,414	92,005,871
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	197,140,473	0	197,140,473	134,610,022	0	134,610,022	62,530,451	0	62,530,451
99	808XX	Net Natural Gas Storage Transactions	(4,920,407)	0	(4,920,407)	(2,707,075)	0	(2,707,075)	(2,213,332)	0	(2,213,332)
99	811000	Gas Used for Products Extraction	(880,685)	0	(880,685)	(605,795)	0	(605,795)	(274,890)	0	(274,890)
10	813000	Other Gas Expenses	0	1,153,600	1,153,600	0	797,864	797,864	0	355,736	355,736
99	813010	Gas Technology Institute (GTI) Expenses	101,363	0	101,363	72,415	0	72,415	28,948	0	28,948
		TOTAL PRODUCTION EXPENSES	191,440,744	1,153,600	192,594,344	131,369,567	797,864	132,167,431	60,071,177	355,736	60,426,913
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	24,096	24,096	0	16,865	16,865	0	7,231	7,231
1	824000	Other Expenses	0	771,538	771,538	0	539,999	539,999	0	231,539	231,539
1	837000	Other Equipment	0	630,791	630,791	0	441,491	441,491	0	189,300	189,300
		TOTAL UNDERGROUND STORAGE OPER EXP	0	1,426,425	1,426,425	0	998,355	998,355	0	428,070	428,070
G-DEPX		Depreciation Expense-Underground Storage	0	554,134	554,134	0	387,838	387,838	0	166,296	166,296
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	159	159	0	68	68
G-OTX		Taxes Other Than FIT	0	159,306	159,306	0	111,498	111,498	0	47,808	47,808
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	713,667	713,667	0	499,495	499,495	0	214,172	214,172
		TOTAL UNDERGROUND STORAGE EXPENSES	0	2,140,092	2,140,092	0	1,497,850	1,497,850	0	642,242	642,242

STATE OF OPERATIONS	Report ID:
RATING STATEMENT	G-OPS-12A
Months Ended October 31, 2013	
on a 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	247,754	1,200,589	1,448,343	209,909	821,839	1,031,748	37,845	378,750	416,595
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,396,246	992,105	3,388,351	1,749,262	679,126	2,428,388	646,984	312,979	959,963
3	875000	Measuring & Reg Sta Exp-General	148,424	0	148,424	82,872	0	82,872	65,552	0	65,552
3	876000	Measuring & Reg Sta Exp-Industrial	4,577	0	4,577	1,534	0	1,534	3,043	0	3,043
3	877000	Measuring & Reg Sta Exp-City Gate	163,249	69	163,318	65,781	47	65,828	97,468	22	97,490
3	878000	Meter & House Regulator Expenses	691,305	0	691,305	568,346	0	568,346	122,959	0	122,959
3	879000	Customer Installation Expenses	1,724,523	68,498	1,793,021	1,058,316	46,889	1,105,205	666,207	21,609	687,816
3	880000	Other Expenses	1,210,394	761,947	1,972,341	785,919	521,576	1,307,495	424,475	240,371	664,846
3	881000	Rents	0	32,527	32,527	0	22,266	22,266	0	10,261	10,261
		MAINTENANCE									
3	885000	Supervision & Engineering	163,885	4,555	168,440	69,254	3,118	72,372	94,631	1,437	96,068
3	887000	Mains	1,712,111	1,033	1,713,144	1,211,275	707	1,211,982	500,836	326	501,162
3	889000	Measuring & Reg Sta Exp-General	240,702	0	240,702	153,331	0	153,331	87,371	0	87,371
3	890000	Measuring & Reg Sta Exp-Industrial	285,898	0	285,898	146,204	0	146,204	139,694	0	139,694
3	891000	Measuring & Reg Sta Exp-City Gate	90,797	0	90,797	52,809	0	52,809	37,988	0	37,988
3	892000	Services	1,439,441	27,680	1,467,121	1,055,152	18,948	1,074,100	384,289	8,732	393,021
3	893000	Meters & House Regulators	731,260	807,887	1,539,147	491,154	553,023	1,044,177	240,106	254,864	494,970
3	894000	Other Equipment	959	186,319	187,278	912	127,541	128,453	47	58,778	58,825
		TOTAL DISTRIBUTION OPERATING EXP	11,251,525	4,083,209	15,334,734	7,702,030	2,795,080	10,497,110	3,549,495	1,288,129	4,837,624
G-DEPX		Depreciation Expense-Distribution	11,579,162	60,025	11,639,187	7,687,789	41,713	7,729,502	3,891,373	18,312	3,909,685
G-OTX		Taxes Other Than FIT	15,208,465	0	15,208,465	12,582,069	0	12,582,069	2,626,396	0	2,626,396
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	26,787,627	60,025	26,847,652	20,269,858	41,713	20,311,571	6,517,769	18,312	6,536,081
		TOTAL DISTRIBUTION EXPENSES	38,039,152	4,143,234	42,182,386	27,971,888	2,836,793	30,808,681	10,067,264	1,306,441	11,373,705
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	226,481	226,481	0	150,365	150,365	0	76,116	76,116
2	902000	Meter Reading Expenses	1,877,037	65,967	1,943,004	1,644,421	43,797	1,688,218	232,616	22,170	254,786
G-903	903XXX	Customer Records & Collection Expenses	1,116,442	4,158,833	5,275,275	751,511	2,761,132	3,512,643	364,931	1,397,701	1,762,632
2	904000	Uncollectible Accounts	0	1,418,657	1,418,657	0	941,875	941,875	0	476,782	476,782
2	905000	Misc Customer Accounts	0	131,746	131,746	0	87,469	87,469	0	44,277	44,277
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,993,479	6,001,684	8,995,163	2,395,932	3,984,638	6,380,570	597,547	2,017,046	2,614,593
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	5,510,302	200,926	5,711,228	5,461,555	133,399	5,594,954	48,747	67,527	116,274
2	909000	Advertising	9,684	691,732	701,416	5,021	459,255	464,276	4,663	232,477	237,140
2	910000	Misc Customer Service & Info Exp	0	111,165	111,165	0	73,805	73,805	0	37,360	37,360
		TOTAL CUSTOMER SERVICE & INFO EXP	5,519,986	1,003,823	6,523,809	5,466,576	666,459	6,133,035	53,410	337,364	390,774

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AVISTA UTILITIES

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	6,934	6,934	0	4,604	4,604	0	2,330	2,330
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	6,934	6,934	0	4,604	4,604	0	2,330	2,330
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	114,322	7,362,046	7,476,368	77,813	5,197,825	5,275,638	36,509	2,164,221	2,200,730
4	921000	Office Supplies & Expenses	250	1,057,381	1,057,631	250	746,543	746,793	0	310,838	310,838
4	922000	Admin. Expenses Transferred - Credit	0	(19,998)	(19,998)	0	(14,119)	(14,119)	0	(5,879)	(5,879)
4	923000	Outside Services Employed	0	2,782,816	2,782,816	0	1,964,752	1,964,752	0	818,064	818,064
4	924000	Property Insurance Premium	0	330,740	330,740	0	233,512	233,512	0	97,228	97,228
4	925XXX	Injuries and Damages	6,384	1,399,387	1,405,771	6,342	988,009	994,351	42	411,378	411,420
4	926XXX	Employee Pensions and Benefits	9,260	226,037	235,297	9,260	159,589	168,849	0	66,448	66,448
4	928000	Regulatory Commission Expenses	704,220	319,198	1,023,418	438,211	225,363	663,574	266,009	93,835	359,844
4	930000	Miscellaneous General Expenses	34,938	928,722	963,660	23,531	655,706	679,237	11,407	273,016	284,423
4	931000	Rents	10,705	202,154	212,859	10,016	142,727	152,743	689	59,427	60,116
4	935000	Maintenance of General Plant	370,201	1,861,415	2,231,616	281,207	1,314,215	1,595,422	88,994	547,200	636,194
		TOTAL ADMIN & GEN OPERATING EXP	1,250,280	16,449,898	17,700,178	846,630	11,614,122	12,460,752	403,650	4,835,776	5,239,426
G-DEPX		Depreciation Expense-General Plant	373,153	2,782,375	3,155,528	251,234	1,964,440	2,215,674	121,919	817,935	939,854
G-AMTX		Amortization Expense - General Plant - 303000	27,565	43,488	71,053	23,507	30,704	54,211	4,058	12,784	16,842
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	1,207	1,989,004	1,990,211	0	1,404,296	1,404,296	1,207	584,708	585,915
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	5,602	5,602	0	3,955	3,955	0	1,647	1,647
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	378,811	0	378,811	378,811	0	378,811	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	2,929	0	2,929	2,929	0	2,929	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	(4,506)	0	(4,506)	(4,506)	0	(4,506)	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	779,159	4,820,469	5,599,628	651,975	3,403,395	4,055,370	127,184	1,417,074	1,544,258
		TOTAL ADMIN & GENERAL EXPENSES	2,029,439	21,270,367	23,299,806	1,498,605	15,017,517	16,516,122	530,834	6,252,850	6,783,684
		TOTAL EXPENSES BEFORE FIT	240,022,800	35,719,734	275,742,534	168,702,568	24,805,725	193,508,293	71,320,232	10,914,009	82,234,241
		NET OPERATING INCOME (LOSS) BEFORE FIT			25,708,434			15,936,804			9,771,630
G-FIT		FEDERAL INCOME TAX			1,599,733			268,444			1,331,289
G-FIT		DEFERRED FEDERAL INCOME TAX			5,208,842			3,885,580			1,323,262
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(40,140)			(24,022)			(16,118)
		GAS NET OPERATING INCOME (LOSS)			18,939,999			11,806,802			7,133,197

RESULTS OF OPERATIONS	Report ID:
RATING STATEMENT	G-OPS-12A
Months Ended October 31, 2013	
on a Monthly Averages Basis	

AVISTA UTILITIES

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

LOCATION RATIOS:

G-ALL	1	System Contract Demand		100.000%		69.990%		30.010%
G-ALL	2	Number of Customers		100.000%		66.392%		33.608%
G-ALL	3	Direct Distribution Operating Expense		100.000%		68.453%		31.547%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		70.603%		29.397%
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-804-12A
For Twelve Months Ended October 31, 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	136,450,511	0	136,450,511	93,729,982	0	93,729,982	42,720,529	0	42,720,529
1	804001	Pipeline Demand Costs	27,596,274	0	27,596,274	19,314,632	0	19,314,632	8,281,642	0	8,281,642
1	804002	Transport Variable Charges	908,564	0	908,564	635,904	0	635,904	272,660	0	272,660
6	804010	Gas Costs - Fixed Hedge	(102,459)	0	(102,459)	(67,141)	0	(67,141)	(35,318)	0	(35,318)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	242,616	0	242,616	165,375	0	165,375	77,241	0	77,241
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	2,443,108	0	2,443,108	1,717,817	0	1,717,817	725,291	0	725,291
6	804700	Gas Costs - Offsystem Bookout	797,117	0	797,117	537,913	0	537,913	259,204	0	259,204
6	804711	Gas Costs - Offsystem Bookout Offset	(797,117)	0	(797,117)	(537,913)	0	(537,913)	(259,204)	0	(259,204)
6	804730	Gas Costs - Intracompany LDC Gas	36,590,942	0	36,590,942	25,116,105	0	25,116,105	11,474,837	0	11,474,837
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(6,268,591)	0	(6,268,591)	(5,077,823)	0	(5,077,823)	(1,190,768)	0	(1,190,768)
99	805111	Amortize ID Holdback	(88,527)	0	(88,527)	0	0	0	(88,527)	0	(88,527)
99	805120	Gas Expense - Rate Deferrals	(631,965)	0	(631,965)	(924,829)	0	(924,829)	292,864	0	292,864
		TOTAL PURCHASED GAS COSTS	197,140,473	0	197,140,473	134,610,022	0	134,610,022	62,530,451	0	62,530,451

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	6	Actual Therms Purchased	100.000%	69.493%	30.507%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12A
For Twelve Months Ended October 31, 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	1,116,442	4,158,833	5,275,275	751,511	2,761,132	3,512,643	364,931	1,397,701	1,762,632
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			1,116,442	4,158,833	5,275,275	751,511	2,761,132	3,512,643	364,931	1,397,701	1,762,632

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.392%	33.608%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.370%	33.630%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended October 31, 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	231,222	200,926	432,148	183,364	133,399	316,763	47,858	67,527	115,385
99	908600	Public Purpose Tariff Rider Expense Offset	5,037,308	0	5,037,308	5,036,419	0	5,036,419	889	0	889
99	908610	Limited Income Tax Refund Program	206,169	0	206,169	206,169	0	206,169	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	35,603	0	35,603	35,603	0	35,603	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	5,510,302	200,926	5,711,228	5,461,555	133,399	5,594,954	48,747	67,527	116,274

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.392%	33.608%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended October 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.48%	53.48%
2	Cost of Debt		5.642%	5.714%
	Total Cost of Debt		3.017%	3.056%
	Total Weighted Cost		3.017%	3.056%
G-APL	Net Rate Base	325,652,375	215,345,792	110,306,583
	Interest Deduction for FIT Calculation	9,867,952	6,496,983	3,370,969
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12A
FEDERAL INCOME TAXES--GAS	
For Twelve Months Ended October 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	301,450,968	209,445,097	92,005,871	
G-OPS	Operating & Maintenance Expense	242,581,587	168,641,857	73,939,730	
G-OPS	Book Deprec/Amort and Reg Amortizations	17,793,176	12,172,869	5,620,307	
G-OTX	Taxes Other than FIT	15,367,771	12,693,567	2,674,204	
	Net Operating Income Before FIT	25,708,434	15,936,804	9,771,630	
G-INT	Less: Interest Expense	9,867,952	6,496,983	3,370,969	
G-SCM	Schedule M Adjustments	(11,269,816)	(8,672,837)	(2,596,979)	
	Taxable Net Operating Income	4,570,666	766,984	3,803,682	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	1,599,733	268,444	1,331,289	
G-DTE	Deferred FIT	5,208,842	3,885,580	1,323,262	
99	411400 Amortized Investment Tax Credit	(40,140)	(24,022)	(16,118)	
	Total FIT/Deferred FIT & ITC	6,768,435	4,130,002	2,638,433	
ALLOCATION RATIOS:					
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ITEMS	G-SCM-12A
For Twelve Months Ended October 31, 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	11,981,087	5,434,853	17,415,940	7,962,529	3,833,105	11,795,634	4,018,558	1,601,748	5,620,306
12	997001	Contributions In Aid of Construction	0	335,512	335,512	0	222,679	222,679	0	112,833	112,833
2	997002	Injuries and Damages	0	(80,000)	(80,000)	0	(53,114)	(53,114)	0	(26,886)	(26,886)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	1,103,593	1,103,593	0	779,170	779,170	0	324,423	324,423
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(6,989,082)	0	(6,989,082)	(6,002,652)	0	(6,002,652)	(986,430)	0	(986,430)
4	997015	Airplane Lease Payments	0	107,787	107,787	0	76,101	76,101	0	31,686	31,686
12	997016	Redemption Expense Amortization	0	356,761	356,761	0	236,782	236,782	0	119,979	119,979
4	997020	FAS87 Current Pension Accrual	0	(704,386)	(704,386)	0	(497,318)	(497,318)	0	(207,068)	(207,068)
4	997029	FAS 106 Post Retirement Benefits	9,260	0	9,260	9,260	0	9,260	0	0	0
99	997031	Decoupling Mechanism	377,110	0	377,110	377,110	0	377,110	0	0	0
12	997032	Interest Rate Swaps	0	865,872	865,872	0	574,679	574,679	0	291,193	291,193
4	997033	DSM Tariff Rider	(1,100,798)	0	(1,100,798)	(750,393)	0	(750,393)	(350,405)	0	(350,405)
12	997048	AFUDC	0	(207,960)	(207,960)	0	(138,023)	(138,023)	0	(69,937)	(69,937)
11	997049	Tax Depreciation	0	(24,869,407)	(24,869,407)	0	(16,742,333)	(16,742,333)	0	(8,127,074)	(8,127,074)
1	997055	Deferred Gas Exchange	0	10	10	0	7	7	0	3	3
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	35,603	0	35,603	35,603	0	35,603	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,858,303	1,858,303	0	1,251,028	1,251,028	0	607,275	607,275
4	997081	Deferred Compensation	0	106,311	106,311	0	75,059	75,059	0	31,252	31,252
4	997082	Meal Disallowances	0	90,980	90,980	0	64,235	64,235	0	26,745	26,745
4	997083	Paid Time Off	0	28,115	28,115	0	19,850	19,850	0	8,265	8,265
2	997084	Customer Uncollectibles	0	(9,340)	(9,340)	0	(6,201)	(6,201)	0	(3,139)	(3,139)
TOTAL SCHEDULE M ADJUSTMENTS			4,313,180	(15,582,996)	(11,269,816)	1,631,457	(10,304,294)	(8,672,837)	2,681,723	(5,278,702)	(2,596,979)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.990%	30.010%
G-ALL	2	Number of Customers	100.000%	66.392%	33.608%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	6	Actual Therms Purchased	100.000%	69.493%	30.507%
G-ALL	11	Book Depreciation	100.000%	67.321%	32.679%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.370%	33.630%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS	
For Twelve Months Ended October 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	2,540,855	1,680,140	860,715
99	410100	Deferred Federal Income Tax Exp	2,696,228	2,228,336	467,892
		SUBTOTAL	5,237,083	3,908,476	1,328,607
14	411100	Deferred Federal Income Tax Expense - Allocated	(15,780)	(10,435)	(5,345)
99	411100	Deferred Federal Income Tax Exp	(12,461)	(12,461)	0
		SUBTOTAL	(28,241)	(22,896)	(5,345)
		Total Deferred Federal Income Tax Expense	5,208,842	3,885,580	1,323,262

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.125%	33.875%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended October 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R & P Property Tax - Storage	0	159,306	159,306	0	111,498	111,498	0	47,808	47,808
		TOTAL UNDERGROUND STORAGE TAX	0	159,306	159,306	0	111,498	111,498	0	47,808	47,808
		DISTRIBUTION									
99	408110	State Excise Tax	5,304,116	0	5,304,116	5,304,116	0	5,304,116	0	0	0
99	408120	Municipal Occupation & License Tax	6,280,630	0	6,280,630	5,179,394	0	5,179,394	1,101,236	0	1,101,236
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R & P Property Tax - Distribution	3,568,654	0	3,568,654	2,098,559	0	2,098,559	1,470,095	0	1,470,095
99	409100	State Income Tax	55,065	0	55,065	0	0	0	55,065	0	55,065
		TOTAL DISTRIBUTION TAX	15,208,465	0	15,208,465	12,582,069	0	12,582,069	2,626,396	0	2,626,396
		TOTAL TAXES OTHER THAN FIT	15,208,465	159,306	15,367,771	12,582,069	111,498	12,693,567	2,626,396	47,808	2,674,204

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-12A
For Twelve Months Ended October 31, 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	662,326	1,808,344	964,981	467,622	1,432,603	181,037	194,704	375,741
4	3031XX	Misc Intangible IT Plant (3031XX)	6,037	10,640,151	10,646,188	0	7,512,266	7,512,266	6,037	3,127,885	3,133,922
		TOTAL INTANGIBLE PLANT	1,152,055	11,302,477	12,454,532	964,981	7,979,888	8,944,869	187,074	3,322,589	3,509,663
		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	1,438,512	1,438,512	0	1,006,815	1,006,815	0	431,697	431,697
1	352XXX	Wells	0	18,377,961	18,377,961	0	12,862,735	12,862,735	0	5,515,226	5,515,226
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	11,564,272	11,564,272	0	8,093,834	8,093,834	0	3,470,438	3,470,438
1	355000	Measuring & Regulating Equipment	0	260,440	260,440	0	182,282	182,282	0	78,158	78,158
1	356000	Purification Equipment	0	403,712	403,712	0	282,558	282,558	0	121,154	121,154
1	357000	Other Equipment	0	1,560,284	1,560,284	0	1,092,043	1,092,043	0	468,241	468,241
		TOTAL UNDERGROUND STORAGE PLANT	0	35,116,464	35,116,464	0	24,578,014	24,578,014	0	10,538,450	10,538,450
		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	831,896	21,450	853,346	561,763	14,906	576,669	270,133	6,544	276,677
6	376000	Mains	235,229,027	2,512,521	237,741,548	152,258,387	1,746,026	154,004,413	82,970,640	766,495	83,737,135
6	378000	Measuring & Reg Station Equip-General	5,283,794	57,440	5,341,234	3,202,124	39,917	3,242,041	2,081,670	17,523	2,099,193
6	379000	Measuring & Reg Station Equip-City Gate	6,024,425	0	6,024,425	1,861,151	0	1,861,151	4,163,274	0	4,163,274
6	380000	Services	152,610,695	0	152,610,695	103,382,007	0	103,382,007	49,228,688	0	49,228,688
6	381000	Meters	65,009,930	0	65,009,930	43,482,843	0	43,482,843	21,527,087	0	21,527,087
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	3,019,731	0	3,019,731	2,387,481	0	2,387,481	632,250	0	632,250
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	468,162,744	2,591,411	470,754,155	307,201,197	1,800,849	309,002,046	160,961,547	790,562	161,752,109

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-12A
For Twelve Months Ended October 31, 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	4,701,774	14,357,005	19,058,779	3,536,115	10,136,476	13,672,591	1,165,659	4,220,529	5,386,188
4	391XX	Office Furniture & Equipment	1,570	9,347,015	9,348,585	0	6,599,273	6,599,273	1,570	2,747,742	2,749,312
4	392XX	Transportation Equipment	7,071,183	1,722,064	8,793,247	5,251,923	1,215,829	6,467,752	1,819,260	506,235	2,325,495
4	393000	Stores Equipment	150,782	390,691	541,473	113,406	275,840	389,246	37,376	114,851	152,227
4	394000	Tools, Shop & Garage Equipment	2,252,264	3,093,077	5,345,341	1,803,637	2,183,805	3,987,442	448,627	909,272	1,357,899
4	395000	Laboratory Equipment	78,962	259,308	338,270	59,554	183,079	242,633	19,408	76,229	95,637
4	396XX	Power Operated Equipment	3,727,701	1,078,351	4,806,052	2,758,061	761,348	3,519,409	969,640	317,003	1,286,643
4	397XX	Communications Equipment	1,989,739	5,916,317	7,906,056	691,211	4,177,097	4,868,308	1,298,528	1,739,220	3,037,748
4	398000	Miscellaneous Equipment	235	84,456	84,691	224	59,628	59,852	11	24,828	24,839
		TOTAL GENERAL PLANT	20,640,034	37,074,435	57,714,469	14,789,104	26,175,662	40,964,766	5,850,930	10,898,773	16,749,703
		TOTAL PLANT IN SERVICE	489,954,833	86,084,787	576,039,620	322,955,282	60,534,413	383,489,695	166,999,551	25,550,374	192,549,925
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,616,248)	(12,616,248)	0	(8,830,112)	(8,830,112)	0	(3,786,136)	(3,786,136)
G-ADEP		Distribution Plant	(160,137,783)	(1,464,632)	(161,602,415)	(106,624,953)	(1,017,817)	(107,642,770)	(53,512,830)	(446,815)	(53,959,645)
G-ADEP		General Plant	(4,907,008)	(10,414,097)	(15,321,105)	(2,914,766)	(7,352,664)	(10,267,430)	(1,992,242)	(3,061,433)	(5,053,675)
		TOTAL ACCUMULATED DEPRECIATION	(165,044,791)	(24,494,977)	(189,539,768)	(109,539,719)	(17,200,593)	(126,740,312)	(55,505,072)	(7,294,384)	(62,799,456)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(132,394)	(27,217)	(159,611)	(88,071)	(19,216)	(107,287)	(44,323)	(8,001)	(52,324)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(5,112,475)	(5,112,475)	0	(3,609,561)	(3,609,561)	0	(1,502,914)	(1,502,914)
G-AAAMT		Underground Storage	0	(239,480)	(239,480)	0	(167,612)	(167,612)	0	(71,868)	(71,868)
G-AAAMT		General Plant - 390200, 396200	(4,537)	(32,712)	(37,249)	(3,594)	(23,096)	(26,690)	(943)	(9,616)	(10,559)
		TOTAL ACCUMULATED AMORTIZATION	(136,931)	(5,411,884)	(5,548,815)	(91,665)	(3,819,485)	(3,911,150)	(45,266)	(1,592,399)	(1,637,665)
		TOTAL ACCUMULATED DEPR/AMORT	(165,181,722)	(29,906,861)	(195,088,583)	(109,631,384)	(21,020,078)	(130,651,462)	(55,550,338)	(8,886,783)	(64,437,121)
		NET GAS UTILITY PLANT before DFIT	324,773,111	56,177,926	380,951,037	213,323,898	39,514,335	252,838,233	111,449,213	16,663,591	128,112,804
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(63,778,530)	(63,778,530)	0	(42,329,810)	(42,329,810)	0	(21,448,720)	(21,448,720)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,816,964)	(7,816,964)	0	(5,502,114)	(5,502,114)	0	(2,314,850)	(2,314,850)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(105,367)	(105,367)	0	(74,392)	(74,392)	0	(30,975)	(30,975)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,197,193)	(1,197,193)	0	(794,577)	(794,577)	0	(402,616)	(402,616)
		TOTAL ACCUMULATED DFIT	0	(72,898,054)	(72,898,054)	0	(48,700,893)	(48,700,893)	0	(24,197,161)	(24,197,161)
		NET GAS UTILITY PLANT	324,773,111	(16,720,128)	308,052,983	213,323,898	(9,186,558)	204,137,340	111,449,213	(7,533,570)	103,915,643

ALLOCATION RATIOS:

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-12A
For Twelve Months Ended October 31, 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-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%			69.493%			30.507%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			66.370%			33.630%	

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended October 31, 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	324,773,111	(16,720,128)	308,052,983	213,323,898	(9,186,558)	204,137,340	111,449,213	(7,533,570)	103,915,643
		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	10,778,220	10,778,220	0	7,543,676	7,543,676	0	3,234,544	3,234,544
4	252000	Customer Advances	(77,864)	(732)	(78,596)	(11,804)	(517)	(12,321)	(66,060)	(215)	(66,275)
99	235199	Customer Deposits	(334,075)	0	(334,075)	(334,075)	0	(334,075)	0	0	0
C-WKC		Working Capital	0	1,502,779	1,502,779	0	0	0	0	1,502,779	1,502,779
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(411,939)	18,011,331	17,599,392	(345,879)	11,554,331	11,208,452	(66,060)	6,457,000	6,390,940
		NET RATE BASE	324,361,172	1,291,203	325,652,375	212,978,019	2,367,773	215,345,792	111,383,153	(1,076,570)	110,306,583

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-12A
For Twelve Months Ended October 31, 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)	8,166,283	8,166,283												
Hydro (ED-AN)	8,218,416	8,218,416												
Other (ED-AN)	9,061,175	9,061,175												
Total Electric Production	25,445,874	25,445,874												
Electric Transmission														
ED-AN	10,139,886	10,139,886												
Total Electric Transmission	10,139,886	10,139,886												
Electric Distribution														
ED-ID	12,693,169	12,693,169												
ED-WA	22,099,374	22,099,374												
Total Electric Distribution	34,792,543	34,792,543												
Gas Underground Storage														
1 GD-AN	554,134		554,134		554,134	554,134			387,838	387,838		166,296	166,296	
GD-OR	113,259			113,259										
Total Gas Underground Storage	667,393		554,134	113,259		554,134	554,134		387,838	387,838		166,296	166,296	
Gas Distribution														
6 GD-AN	60,025		60,025			60,025	60,025		41,713	41,713		18,312	18,312	
GD-ID	3,891,373		3,891,373		3,891,373	3,891,373	3,891,373				3,891,373		3,891,373	
GD-WA	7,687,789		7,687,789		7,687,789	7,687,789	7,687,789	7,687,789						
GD-OR	3,938,071			3,938,071										
Total Gas Distribution	15,577,258		11,639,187	3,938,071	11,579,162	60,025	11,639,187	7,687,789	41,713	7,729,502	3,891,373	18,312	3,909,685	
General Plant														
ED-AN	2,552,465	2,552,465												
ED-ID	188,517	188,517												
ED-WA	917,014	917,014												
7,4 CD-AA	12,879,524	9,317,821	2,498,756	1,062,947		2,498,756	2,498,756		1,764,197	1,764,197		734,559	734,559	
9,4 CD-AN	653,638	517,818	135,820			135,820	135,820		95,893	95,893		39,927	39,927	
9 CD-ID	327,024	259,072	67,952		67,952	67,952	67,952				67,952		67,952	
9 CD-WA	162,942	129,084	33,858		33,858	33,858	33,858	33,858						
8,4 GD-AA	160,196		112,650	47,546		112,650	112,650		79,534	79,534		33,116	33,116	
4 GD-AN	35,149		35,149			35,149	35,149		24,816	24,816		10,333	10,333	
GD-ID	53,967		53,967		53,967	53,967	53,967				53,967		53,967	
GD-WA	217,376		217,376		217,376	217,376	217,376	217,376						
GD-OR	254,617			254,617										
Total General Plant	18,402,429	13,881,791	3,155,528	1,365,110	373,153	2,782,375	3,155,528	251,234	1,964,440	2,215,674	121,919	817,935	939,854	
Total Depreciation Expense	105,025,383	84,260,094	15,348,849	5,416,440	11,952,315	3,396,534	15,348,849	7,939,023	2,393,991	10,333,014	4,013,292	1,002,543	5,015,835	

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	69.493%	30.507%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended October 31, 2013
 Average of Monthly Averages Basis

Report ID:
G-AMTX-12A

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	918,400	918,400												
Misc Intangible PIt (303000)	ED-AN	82,601	82,601												
Total Production/Transmission		1,001,001	1,001,001												
Distribution															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible PIt (303000)	ED-WA	2,844	2,844												
Total Distribution		26,997	26,997												
General Plant - 303000															
7,4	CD-AA	213,737	154,630	41,467	17,640		41,467	41,467		29,277	29,277		12,190	12,190	
9,4	CD-AN	9,729	7,708	2,021			2,021	2,021		1,427	1,427		594	594	
	GD-ID	4,058		4,058				4,058					4,058	4,058	
	GD-WA	23,507		23,507				23,507		23,507	23,507				
	GD-OR	7,778			7,778										
Total General Plant - 303000		258,809	162,338	71,053	25,418		27,565	43,488	71,053	23,507	30,704	54,211	4,058	12,784	16,842
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	8,635,341	6,247,324	1,675,342	712,675		1,675,342	1,675,342		1,182,842	1,182,842		492,500	492,500	
9,4	CD-AN	4,643	3,678	965			965	965		681	681		284	284	
9,4	CD-ID	5,810	4,603	1,207			1,207	1,207					1,207	1,207	
	ED-AN	181,013	181,013												
	ED-ID	4,747	4,747												
	ED-WA	431,860	431,860												
8,4	GD-AA	441,331		310,344	130,987		310,344	310,344		219,112	219,112		91,232	91,232	
4	GD-AN	2,353		2,353			2,353	2,353		1,661	1,661		692	692	
	GD-OR	250			250										
Total Miscellaneous IT Intangible Plant - 3031XX		9,707,348	6,873,225	1,990,211	843,912		1,207	1,989,004	1,990,211		1,404,296	1,404,296	1,207	584,708	585,915
Gas Underground Storage															
1	GD-AN	227		227			227	227		159	159		68	68	
Total Gas Underground Storage		227		227			227	227		159	159		68	68	
General Plant - 390200, 396200															
7,4	CD-AA	28,872	20,887	5,602	2,383		5,602	5,602		3,955	3,955		1,647	1,647	
4	ED-AN	9,627	9,627												
	GD-OR	3,363			3,363										
Total General Plant - 390200, 396200		41,862	30,514	5,602	5,746		5,602	5,602		3,955	3,955		1,647	1,647	
Total Amortization Expense		11,036,244	8,094,075	2,067,093	875,076		28,772	2,038,321	2,067,093	23,507	1,439,114	1,462,621	5,265	599,207	604,472

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-12A
For Twelve Months Ended October 31, 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)	(280,642,140)	(280,642,140)												
Hydro (ED-AN)	(118,288,105)	(118,288,105)												
Other (ED-AN)	(80,315,752)	(80,315,752)												
Total Electric Production	(479,245,997)	(479,245,997)												
Electric Transmission														
ED-AN	(186,359,712)	(186,359,712)												
Total Electric Transmission	(186,359,712)	(186,359,712)												
Electric Distribution														
ED-ID	(142,682,581)	(142,682,581)												
ED-WA	(233,568,746)	(233,568,746)												
Total Electric Distribution	(376,251,327)	(376,251,327)												
Gas Underground Storage														
1 GD-AN	(12,616,248)		(12,616,248)			(12,616,248)	(12,616,248)		(8,830,112)	(8,830,112)		(3,786,136)	(3,786,136)	
GD-OR	(444,462)			(444,462)										
Total Gas Underground Storage	(13,060,710)		(12,616,248)	(444,462)		(12,616,248)	(12,616,248)		(8,830,112)	(8,830,112)		(3,786,136)	(3,786,136)	
Gas Distribution														
6 GD-AN	(1,464,632)		(1,464,632)			(1,464,632)	(1,464,632)		(1,017,817)	(1,017,817)		(446,815)	(446,815)	
GD-ID	(53,512,830)		(53,512,830)		(53,512,830)		(53,512,830)				(53,512,830)		(53,512,830)	
GD-WA	(106,624,953)		(106,624,953)		(106,624,953)		(106,624,953)							
GD-OR	(88,246,150)			(88,246,150)					(106,624,953)	(106,624,953)				
Total Gas Distribution	(249,848,565)		(161,602,415)	(88,246,150)		(160,137,783)	(1,464,632)	(161,602,415)	(106,624,953)	(1,017,817)	(107,642,770)	(53,512,830)	(446,815)	(53,959,645)
General Plant														
ED-AN	(34,556,827)	(34,556,827)												
ED-ID	(5,668,725)	(5,668,725)												
ED-WA	(11,304,353)	(11,304,353)												
7,4 CD-AA	(29,626,043)	(21,433,257)	(5,747,749)	(2,445,037)		(5,747,749)	(5,747,749)		(4,058,083)	(4,058,083)		(1,689,666)	(1,689,666)	
9,4 CD-AN	(10,995,768)	(8,710,957)	(2,284,811)			(2,284,811)	(2,284,811)		(1,613,145)	(1,613,145)		(671,666)	(671,666)	
9 CD-ID	(4,565,480)	(3,616,819)	(948,661)		(948,661)	(948,661)	(948,661)				(948,661)		(948,661)	
9 CD-WA	(2,220,237)	(1,758,894)	(461,343)		(461,343)	(461,343)	(461,343)		(461,343)	(461,343)				
8,4 GD-AA	(1,369,684)		(963,162)	(406,522)		(963,162)	(963,162)		(680,021)	(680,021)		(283,141)	(283,141)	
4 GD-AN	(1,418,375)		(1,418,375)			(1,418,375)	(1,418,375)		(1,001,415)	(1,001,415)		(416,960)	(416,960)	
GD-ID	(1,043,581)		(1,043,581)		(1,043,581)	(1,043,581)	(1,043,581)				(1,043,581)		(1,043,581)	
GD-WA	(2,453,423)		(2,453,423)		(2,453,423)	(2,453,423)	(2,453,423)		(2,453,423)	(2,453,423)				
GD-OR	(3,633,540)			(3,633,540)										
Total General Plant	(108,856,036)	(87,049,832)	(15,321,105)	(6,485,099)		(4,907,008)	(10,414,097)	(15,321,105)	(2,914,766)	(7,352,664)	(10,267,430)	(1,992,242)	(3,061,433)	(5,053,675)
Total Accumulated Depreciation	(1,413,622,347)	(1,128,906,868)	(189,539,768)	(95,175,711)		(165,044,791)	(24,494,977)	(189,539,768)	(109,539,719)	(17,200,593)	(126,740,312)	(55,505,072)	(7,294,384)	(62,799,456)

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			69.493%	30.507%									

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended October 31, 2013
 Average of Monthly Averages Basis

Report ID:
G-AAAMT-12A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	(6,773,887)	(6,773,887)												
Misc Intangible Pft (303000)	ED-AN	(662,869)	(662,869)												
Total Production/Transmission		(7,436,756)	(7,436,756)												
Distribution															
Franchises (302000)	ED-WA	(80,828)	(80,828)												
Misc Intangible Pft (303000)	ED-WA	(23,291)	(23,291)												
Total Distribution		(104,119)	(104,119)												
General Plant - 303000															
7,4	CD-AA	(85,270)	(61,690)	(16,543)	(7,037)		(16,543)	(16,543)		(11,680)	(11,680)		(4,863)	(4,863)	
9,4	CD-AN	(51,366)	(40,692)	(10,674)			(10,674)	(10,674)		(7,536)	(7,536)		(3,138)	(3,138)	
	GD-ID	(44,323)		(44,323)			(44,323)	(44,323)				(44,323)		(44,323)	
	GD-WA	(88,071)		(88,071)			(88,071)	(88,071)		(88,071)	(88,071)			(88,071)	
	GD-OR	(51,283)		(51,283)										(51,283)	
Total General Plant - 303000		(320,313)	(102,382)	(159,611)	(58,320)		(132,394)	(27,217)	(159,611)	(88,071)	(19,216)	(107,287)	(44,323)	(8,001)	(52,324)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(22,923,770)	(16,584,431)	(4,447,441)	(1,891,898)		(4,447,441)	(4,447,441)		(3,140,027)	(3,140,027)		(1,307,414)	(1,307,414)	
9,4	CD-AN	(1,068)	(846)	(222)			(222)	(222)		(157)	(157)		(65)	(65)	
9	CD-ID	(1,583)	(1,254)	(329)			(329)	(329)				(329)		(329)	
	ED-AN	(525,567)	(525,567)												
	ED-ID	(5,328)	(5,328)												
	ED-WA	(607,763)	(607,763)												
8,4	GD-AA	(932,343)		(655,624)	(276,719)		(655,624)	(655,624)		(462,890)	(462,890)		(192,734)	(192,734)	
4	GD-AN	(9,188)		(9,188)			(9,188)	(9,188)		(6,487)	(6,487)		(2,701)	(2,701)	
	GD-OR	(6,622)		(6,622)										(6,622)	
Total Miscellaneous IT Intangible Plant - 3031XX		(25,013,232)	(17,725,189)	(5,112,804)	(2,175,239)		(5,112,475)	(5,112,804)		(3,609,561)	(3,609,561)		(1,502,914)	(1,503,243)	
Gas Underground Storage															
1	GD-AN	(239,480)		(239,480)			(239,480)	(239,480)		(167,612)	(167,612)		(71,868)	(71,868)	
Total Gas Underground Storage		(239,480)		(239,480)			(239,480)	(239,480)		(167,612)	(167,612)		(71,868)	(71,868)	
General Plant - 390200, 396200															
7,4	CD-AA	(168,612)	(121,984)	(32,712)	(13,916)		(32,712)	(32,712)		(23,096)	(23,096)		(9,616)	(9,616)	
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)	(1,731)			(1,731)	
4	ED-AN	(47,756)	(47,756)												
	ED-WA	(110,678)	(110,678)												
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)		(1,863)	(1,863)			(1,863)	
	GD-OR	(50,275)		(50,275)										(50,275)	
Total General Plant - 390200, 396200		(392,054)	(290,614)	(37,249)	(64,191)		(4,537)	(32,712)	(37,249)	(3,594)	(23,096)	(26,690)	(943)	(9,616)	(10,559)
Total Accumulated Amortization		(33,505,954)	(25,659,060)	(5,549,144)	(2,297,750)		(136,931)	(5,411,884)	(5,549,144)	(91,665)	(3,819,485)	(3,911,150)	(45,266)	(1,592,399)	(1,637,994)

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:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended October 31, 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	392,446	7,393	362,279	22,774	392,446	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	539,790	0	0	0	0	0	0	0	539,790	0	539,790	
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	6,554,460	380,295	708,653	3,108,652	4,197,600	574,973	90,851	826,151	1,491,975	539,790	325,095	864,885
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,475,089	739,041	2,093,558	3,642,490	6,475,089	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,096,578	0	0	0	0	2,096,578	0	0	2,096,578	0	0	
99		GD-OR / AS	3,485,641	0	0	0	0	0	0	0	3,485,641	0	3,485,641	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	66,036,833	0	0	47,775,007	47,775,007	0	0	12,811,806	12,811,806	5,450,020	5,450,020	
9		CD-WA / ID / AN	19,973,991	5,488,309	4,444,135	5,891,152	15,823,596	1,439,537	1,165,659	1,545,199	4,150,395	0	0	
		TOTAL ACCOUNT	98,068,132	6,227,350	6,537,693	57,308,649	70,073,692	3,536,115	1,165,659	14,357,005	19,058,779	3,485,641	5,450,020	8,935,661
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	7,616,957	2,374,875	14,649	5,227,433	7,616,957	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	469,866	0	0	0	0	0	0	330,410	330,410	139,456	139,456	
7		CD-AA	46,351,252	0	0	33,533,277	33,533,277	0	0	8,992,606	8,992,606	3,825,369	3,825,369	
9		CD-WA / ID / AN	91,047	0	5,984	66,144	72,128	0	1,570	17,349	18,919	0	0	
		TOTAL ACCOUNT	54,535,772	2,374,875	20,633	38,826,854	41,222,362	0	1,570	9,347,015	9,348,585	3,964,825	3,964,825	
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	18,883,836	8,601,800	3,311,659	6,970,377	18,883,836	0	0	0	0	0	0	
99		GD-WA / ID / AN	7,725,533	0	0	0	0	4,870,605	1,631,835	1,223,093	7,725,533	0	0	
99		GD-OR / AS	2,645,637	0	0	0	0	0	0	0	2,645,637	0	2,645,637	
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	4,643,764	1,453,795	714,569	1,510,473	3,678,837	381,318	187,425	396,184	964,927	0	0	
		TOTAL ACCOUNT	34,428,567	10,055,595	4,026,228	8,864,137	22,945,960	5,251,923	1,819,260	1,722,063	8,793,246	2,645,637	43,724	2,689,361

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended October 31, 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	2,200,303	111,075	142,497	1,489,530	1,743,102	29,134	37,376	390,691	457,201	0	0	
		TOTAL ACCOUNT	2,737,130	121,814	157,242	1,859,375	2,138,431	113,405	37,376	390,691	541,472	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,232,336	1,119,518	356,625	1,756,193	3,232,336	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,654,557	0	0	0	0	1,792,400	442,634	419,523	2,654,557	0	0	
99		GD-OR / AS	912,010	0	0	0	0	0	0	0	0	912,010	912,010	
8		GD-AA	1,350,381	0	0	0	0	0	0	949,588	949,588	0	400,793	
7		CD-AA	8,575,037	0	0	6,203,696	6,203,696	0	0	1,663,643	1,663,643	0	707,698	
9		CD-WA / ID / AN	373,229	42,842	22,849	229,985	295,676	11,237	5,993	60,323	77,553	0	0	
		TOTAL ACCOUNT	17,097,550	1,162,360	379,474	8,189,874	9,731,708	1,803,637	448,627	3,093,077	5,345,341	912,010	1,108,491	2,020,501
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	937,296	166,263	83,349	687,684	937,296	0	0	0	0	0	0	
99		GD-WA / ID / AN	176,424	0	0	0	0	57,413	18,724	100,287	176,424	0	0	
99		GD-OR / AS	156,911	0	0	0	0	0	0	0	0	156,911	156,911	
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	167,437	8,164	2,606	121,875	132,645	2,141	684	31,967	34,792	0	0	
		TOTAL ACCOUNT	1,876,285	174,427	85,955	1,066,867	1,327,249	59,554	19,408	259,308	338,270	156,911	53,855	210,766

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended October 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		Total
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	
	396XXX	Power Operated Equipment											
99		ED-WA / ID / AN	38,238,802	17,624,323	10,584,399	10,030,080	38,238,802	0	0	0	0	0	0
99		GD-WA / ID / AN	4,381,675	0	0	0	0	2,689,217	861,964	830,494	4,381,675	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	1,525,036	262,472	410,518	535,159	1,208,149	68,844	107,675	140,368	316,887	0	0
		TOTAL ACCOUNT	44,743,384	17,886,795	10,994,917	10,966,062	39,847,774	2,758,061	969,639	1,078,351	4,806,051	43,834	45,725
	397XXX	Communication Equipment											
99		ED-WA / ID / AN	49,330,031	9,672,517	2,889,260	36,768,254	49,330,031	0	0	0	0	0	0
99		GD-WA / ID / AN	1,097,371	0	0	0	0	590,586	456,183	50,602	1,097,371	0	0
99		GD-OR / AS	986,559	0	0	0	0	0	0	0	0	986,559	0
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702
7		CD-AA	17,846,270	0	0	12,911,062	12,911,062	0	0	3,462,355	3,462,355	0	1,472,853
9		CD-WA / ID / AN	12,744,118	383,636	3,211,484	6,500,898	10,096,018	100,624	842,345	1,705,131	2,648,100	0	0
		TOTAL ACCOUNT	82,997,281	10,056,153	6,100,744	56,180,214	72,337,111	691,210	1,298,528	5,916,318	7,906,056	986,559	1,767,555
	398000	Miscellaneous Equipment											
99		ED-WA / ID / AN	33,304	0	2,299	31,005	33,304	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	429,922	0	0	311,032	311,032	0	0	83,409	83,409	0	35,481
9		CD-WA / ID / AN	6,168	854	41	3,991	4,886	224	11	1,047	1,282	0	0
		TOTAL ACCOUNT	471,761	854	2,340	346,028	349,222	224	11	84,456	84,691	2,367	35,481
		TOTAL GENERAL PLANT	343,510,322	48,440,518	29,013,879	186,716,712	264,171,109	14,789,102	5,850,929	37,074,435	57,714,466	8,829,976	12,794,771

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-12A
For Twelve Months Ended October 31, 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	2,094,176	153,179	0	1,940,997	2,094,176	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	410,126	0	410,126	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,206,035	0	0	2,319,438	2,319,438	0	0	622,003	622,003	264,594	264,594	
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	
		TOTAL ACCOUNT	7,050,413	153,179	0	4,414,170	4,567,349	964,981	181,037	662,326	1,808,344	410,126	264,594	674,720
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	3,065,553	2,160,273	23,524	881,756	3,065,553	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	5,805	0	0	0	0	0	0	0	5,805	0	5,805	
8		GD-AA	2,175,400	0	0	0	0	0	0	1,529,741	1,529,741	645,659	645,659	
7		CD-AA	43,486,066	0	0	31,460,429	31,460,429	0	0	8,436,732	8,436,732	3,588,905	3,588,905	
9		CD-WA / ID / AN	52,253	0	23,015	18,380	41,395	0	6,037	4,821	10,858	0	0	
		TOTAL ACCOUNT	48,785,077	2,160,273	46,539	32,360,565	34,567,377	0	6,037	9,971,294	9,977,331	5,805	4,234,564	4,240,369
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	86,447	0	0	86,447	86,447	0	0	0	0	0	0	
99		GD-WA / ID / AN	12,503	0	0	0	0	0	0	12,503	12,503	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	1,231	0	1,231	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,383,102	0	0	2,447,539	2,447,539	0	0	656,356	656,356	279,207	279,207	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,483,283	0	0	2,533,986	2,533,986	0	0	668,859	668,859	1,231	279,207	280,438
		TOTAL	59,318,773	2,313,452	46,539	39,308,721	41,668,712	964,981	187,074	11,302,479	12,454,534	417,162	4,778,365	5,195,527

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-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended October 31, 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	(38,234,056)	(27,660,810)	(7,417,789)	(3,155,457)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,921,046)	(1,521,872)	(399,174)	0
7	283750	CD-AA	(543,098)	(392,910)	(105,366)	(44,822)
Total			<u>(40,698,200)</u>	<u>(29,575,592)</u>	<u>(7,922,329)</u>	<u>(3,200,279)</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-12A
For Twelve Months Ended October 31, 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		804,305	804,305		804,305	804,305		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		636,181	636,181		636,181	636,181		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,779,659	6,779,659		5,472,364	5,472,364		1,307,295	1,307,295
1	154300	PLANT MATERIALS & OPER SUP-CS2		263,457	263,457		212,656	212,656		50,801	50,801
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		733,023	733,023		591,677	591,677		141,346	141,346
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		4,785	4,785		3,862	3,862		923	923
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		989	989		798	798		191	191
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		11,529	11,529		9,306	9,306		2,223	2,223
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	17,061,949		17,061,949	17,061,949		17,061,949	0		0
TOTAL			17,061,949	9,233,928	26,295,877	17,061,949	7,731,149	24,793,098	0	1,502,779	1,502,779

ALLOCATION RATIOS: