

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12A</b>
For Twelve Months Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	20,370,014	12,601,168	7,768,846
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	20,370,014	12,601,168	7,768,846
G-APL		Gas Net Adjusted Rate Base	328,339,259	217,599,893	110,739,366
		RATE OF RETURN	6.204%	5.791%	7.015%

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:
<b>GAS ALLOCATION PERCENTAGES</b>		<b>G-ALL-12A</b>
For Twelve Months Ended November 30, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	<b>11-01-2013</b>	<b>100.000%</b>	<b>70.270%</b>	<b>29.730%</b>
2	Input	Number of Customers	<b>11-30-2013</b>	226,429	150,330	76,099
		Percent		<b>100.000%</b>	<b>66.392%</b>	<b>33.608%</b>
3	G-OPS	Direct Distribution Operating Expense		11,420,390	7,924,948	3,495,442
		Percent		<b>100.000%</b>	<b>69.393%</b>	<b>30.607%</b>
	Input	Jurisdictional 4-Factor Ratio	<b>12-31-2012</b>			
		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		<b>100.000%</b>	<b>70.603%</b>	<b>29.397%</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION PERCENTAGES</b>	<b>G-ALL-12A</b>
For Twelve Months Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased	<b>11-30-2013</b>	248,866,125	172,891,077	75,975,048	
		Percent		<b>100.000%</b>	<b>69.472%</b>	<b>30.528%</b>	
	Input	Elec/Gas North/Oregon 4-Factor	<b>01-01-2013</b>	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)		<b>100.000%</b>	<b>72.346%</b>	<b>19.401%</b>	<b>8.253%</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION PERCENTAGES</b>	<b>G-ALL-12A</b>
For Twelve Months Ended November 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)		<b>100.000%</b>	<b>0.000%</b>	<b>70.320%</b>	<b>29.680%</b>

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%

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION PERCENTAGES</b>	<b>G-ALL-12A</b>
For Twelve Months Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

	Number of Customers at	588,681	362,462	226,219	0
	Percentage	100.000%	61.572%	38.428%	0.000%
	Net Direct Plant	2,348,249,795	2,009,605,786	338,644,009	0
	Percentage	100.000%	85.579%	14.421%	0.000%
	Total Percentages	400.000%	316.884%	83.116%	0.000%
9	Average (CD AN/ID/WA)	<b>100.000%</b>	<b>79.221%</b>	<b>20.779%</b>	<b>0.000%</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION PERCENTAGES</b>	<b>G-ALL-12A</b>
For Twelve Months Ended November 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	
	Actual Annual Throughput	12-31-2012	235,505,909	162,882,603	72,623,306	
10	Percent		100.000%	69.163%	30.837%	
	Book Depreciation		15,521,795	10,467,124	5,054,671	
11	Percent		100.000%	67.435%	32.565%	
	Net Gas Plant (before DFIT)		383,651,392	255,140,654	128,510,738	
12	Percent		100.000%	66.503%	33.497%	
	G-PLT Net Gas General Plant		42,854,431	31,063,390	11,791,041	
13	Percent		100.000%	72.486%	27.514%	
	Net Allocated Schedule M's		-15,249,681	-10,096,050	-5,153,631	
14	Percent		100.000%	66.205%	33.795%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

STATE OF OPERATIONS <b>RATING STATEMENT</b> Months Ended November 30, 2013 on a Monthly Averages Basis	Report ID: <b>G-OPS-12A</b>
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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	134,896,181	0	134,896,181	93,257,766	0	93,257,766	41,638,415	0	41,638,415
99	4812XX	Commercial - Firm & Interruptible	67,250,689	0	67,250,689	47,349,421	0	47,349,421	19,901,268	0	19,901,268
99	4813XX	Industrial-Firm	2,958,880	0	2,958,880	1,561,573	0	1,561,573	1,397,307	0	1,397,307
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	285,991	0	285,991	253,900	0	253,900	32,091	0	32,091
99	499XX	Unbilled Revenue	3,431,169	0	3,431,169	2,468,650	0	2,468,650	962,519	0	962,519
		TOTAL SALES TO ULTIMATE CUSTOMERS	208,822,910	0	208,822,910	144,891,310	0	144,891,310	63,931,600	0	63,931,600
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	96,192,183	0	96,192,183	66,043,361	0	66,043,361	30,148,822	0	30,148,822
4	488000	Miscellaneous Service Revenues	24,665	0	24,665	12,591	0	12,591	12,074	0	12,074
99	489300	Transportation For Others	4,391,064	0	4,391,064	3,954,086	0	3,954,086	436,978	0	436,978
99	493000	Rent from Gas Property	2,305	0	2,305	2,253	0	2,253	52	0	52
4	495000	Other Gas Revenues	6,047,804	558,686	6,606,490	4,151,754	394,449	4,546,203	1,896,050	164,237	2,060,287
		TOTAL OTHER OPERATING REVENUES	106,658,021	558,686	107,216,707	74,164,045	394,449	74,558,494	32,493,976	164,237	32,658,213
		TOTAL GAS REVENUES	315,480,931	558,686	316,039,617	219,055,355	394,449	219,449,804	96,425,576	164,237	96,589,813
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	205,505,468	0	205,505,468	140,451,047	0	140,451,047	65,054,421	0	65,054,421
99	808XXX	Net Natural Gas Storage Transactions	(1,438,269)	0	(1,438,269)	(303,471)	0	(303,471)	(1,134,798)	0	(1,134,798)
99	811000	Gas Used for Products Extraction	(893,165)	0	(893,165)	(614,299)	0	(614,299)	(278,866)	0	(278,866)
10	813000	Other Gas Expenses	0	1,172,874	1,172,874	0	811,195	811,195	0	361,679	361,679
99	813010	Gas Technology Institute (GTI) Expenses	103,535	0	103,535	73,946	0	73,946	29,589	0	29,589
		TOTAL PRODUCTION EXPENSES	203,277,569	1,172,874	204,450,443	139,607,223	811,195	140,418,418	63,670,346	361,679	64,032,025
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	24,025	24,025	0	16,882	16,882	0	7,143	7,143
1	824000	Other Expenses	0	619,701	619,701	0	435,464	435,464	0	184,237	184,237
1	837000	Other Equipment	0	510,026	510,026	0	358,395	358,395	0	151,631	151,631
		TOTAL UNDERGROUND STORAGE OPER EXP	0	1,153,752	1,153,752	0	810,741	810,741	0	343,011	343,011
G-DEPX		Depreciation Expense-Underground Storage	0	547,150	547,150	0	384,482	384,482	0	162,668	162,668
G-AMTX		Amortization Expense-Underground Storage	0	228	228	0	160	160	0	68	68
G-OTX		Taxes Other Than FIT	0	191,830	191,830	0	134,799	134,799	0	57,031	57,031
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	739,208	739,208	0	519,441	519,441	0	219,767	219,767
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,892,960	1,892,960	0	1,330,182	1,330,182	0	562,778	562,778

SYSTEMS OF OPERATIONS	Report ID:
<b>RATING STATEMENT</b>	<b>G-OPS-12A</b>
Months Ended November 30, 2013	
on a Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:										
OPERATION										
3	870000	250,476	1,216,732	1,467,208	211,593	844,327	1,055,920	38,883	372,405	411,288
3	871000	0	0	0	0	0	0	0	0	0
3	874000	2,403,686	996,521	3,400,207	1,784,201	691,516	2,475,717	619,485	305,005	924,490
3	875000	141,439	0	141,439	80,298	0	80,298	61,141	0	61,141
3	876000	4,642	0	4,642	1,599	0	1,599	3,043	0	3,043
3	877000	169,719	69	169,788	67,836	48	67,884	101,883	21	101,904
3	878000	713,366	0	713,366	583,698	0	583,698	129,668	0	129,668
3	879000	1,764,004	67,140	1,831,144	1,090,370	46,590	1,136,960	673,634	20,550	694,184
3	880000	1,243,934	728,163	1,972,097	804,422	505,294	1,309,716	439,512	222,869	662,381
3	881000	0	30,570	30,570	0	21,213	21,213	0	9,357	9,357
MAINTENANCE										
3	885000	156,891	2,406	159,297	70,253	1,670	71,923	86,638	736	87,374
3	887000	1,813,794	901	1,814,695	1,335,022	625	1,335,647	478,772	276	479,048
3	889000	225,096	0	225,096	143,173	0	143,173	81,923	0	81,923
3	890000	261,773	0	261,773	143,493	0	143,493	118,280	0	118,280
3	891000	92,426	0	92,426	50,107	0	50,107	42,319	0	42,319
3	892000	1,450,073	25,232	1,475,305	1,069,465	17,509	1,086,974	380,608	7,723	388,331
3	893000	728,112	824,122	1,552,234	488,506	571,883	1,060,389	239,606	252,239	491,845
3	894000	959	198,619	199,578	912	137,828	138,740	47	60,791	60,838
TOTAL DISTRIBUTION OPERATING EXP		11,420,390	4,090,475	15,510,865	7,924,948	2,838,503	10,763,451	3,495,442	1,251,972	4,747,414
G-DEPX	Depreciation Expense-Distribution	11,705,563	61,261	11,766,824	7,784,601	42,559	7,827,160	3,920,962	18,702	3,939,664
G-OTX	Taxes Other Than FIT	15,572,148	0	15,572,148	12,832,364	0	12,832,364	2,739,784	0	2,739,784
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		27,277,711	61,261	27,338,972	20,616,965	42,559	20,659,524	6,660,746	18,702	6,679,448
TOTAL DISTRIBUTION EXPENSES		38,698,101	4,151,736	42,849,837	28,541,913	2,881,062	31,422,975	10,156,188	1,270,674	11,426,862
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	0	221,701	221,701	0	147,192	147,192	0	74,509	74,509
2	902000	1,881,023	67,587	1,948,610	1,645,586	44,872	1,690,458	235,437	22,715	258,152
G-903	903XXX	1,131,497	4,197,773	5,329,270	767,379	2,786,985	3,554,364	364,118	1,410,788	1,774,906
2	904000	347	1,450,695	1,451,042	0	963,145	963,145	347	487,550	487,897
2	905000	0	128,539	128,539	0	85,340	85,340	0	43,199	43,199
TOTAL CUSTOMER ACCOUNTS EXPENSES		3,012,867	6,066,295	9,079,162	2,412,965	4,027,534	6,440,499	599,902	2,038,761	2,638,663
CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX	5,587,703	191,635	5,779,338	5,534,936	127,230	5,662,166	52,767	64,405	117,172
2	909000	8,450	734,560	743,010	4,404	487,689	492,093	4,046	246,871	250,917
2	910000	0	126,048	126,048	0	83,686	83,686	0	42,362	42,362
TOTAL CUSTOMER SERVICE & INFO EXP		5,596,153	1,052,243	6,648,396	5,539,340	698,605	6,237,945	56,813	353,638	410,451



RESULTS OF OPERATIONS		Report ID:
RATING STATEMENT		G-OPS-12A
Months Ended November 30, 2013		
on a 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	5,121	5,121	0	3,400	3,400	0	1,721	1,721
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	5,121	5,121	0	3,400	3,400	0	1,721	1,721
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	114,764	7,205,715	7,320,479	77,385	5,087,451	5,164,836	37,379	2,118,264	2,155,643
4	921000	Office Supplies & Expenses	246	1,078,720	1,078,966	246	761,609	761,855	0	317,111	317,111
4	922000	Admin. Expenses Transferred - Credit	0	(18,032)	(18,032)	0	(12,731)	(12,731)	0	(5,301)	(5,301)
4	923000	Outside Services Employed	0	2,742,961	2,742,961	0	1,936,613	1,936,613	0	806,348	806,348
4	924000	Property Insurance Premium	0	332,147	332,147	0	234,506	234,506	0	97,641	97,641
4	925XXX	Injuries and Damages	6,384	1,380,512	1,386,896	6,342	974,683	981,025	42	405,829	405,871
4	926XXX	Employee Pensions and Benefits	4,630	237,186	241,816	4,630	167,460	172,090	0	69,726	69,726
4	928000	Regulatory Commission Expenses	687,221	313,928	1,001,149	431,837	221,643	653,480	255,384	92,285	347,669
4	930000	Miscellaneous General Expenses	35,605	925,720	961,325	23,487	653,586	677,073	12,118	272,134	284,252
4	931000	Rents	10,397	196,227	206,624	9,767	138,542	148,309	630	57,685	58,315
4	935000	Maintenance of General Plant	384,205	1,908,611	2,292,816	293,655	1,347,537	1,641,192	90,550	561,074	651,624
		TOTAL ADMIN & GEN OPERATING EXP	1,243,452	16,303,695	17,547,147	847,349	11,510,899	12,358,248	396,103	4,792,796	5,188,899
G-DEPX		Depreciation Expense-General Plant	366,035	2,841,787	3,207,822	249,095	2,006,387	2,255,482	116,940	835,400	952,340
G-AMTX		Amortization Expense - General Plant - 303000	27,606	48,122	75,728	23,548	33,976	57,524	4,058	14,146	18,204
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	1,393	2,012,200	2,013,593	0	1,420,673	1,420,673	1,393	591,527	592,920
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	5,599	5,599	0	3,953	3,953	0	1,646	1,646
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	327,045	0	327,045	327,045	0	327,045	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	1,194	0	1,194	1,194	0	1,194	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	(4,045)	0	(4,045)	(4,045)	0	(4,045)	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	719,228	4,907,708	5,626,936	596,837	3,464,989	4,061,826	122,391	1,442,719	1,565,110
		TOTAL ADMIN & GENERAL EXPENSES	1,962,680	21,211,403	23,174,083	1,444,186	14,975,888	16,420,074	518,494	6,235,515	6,754,009
		TOTAL EXPENSES BEFORE FIT	252,547,370	35,552,632	288,100,002	177,545,627	24,727,866	202,273,493	75,001,743	10,824,766	85,826,509
		NET OPERATING INCOME (LOSS) BEFORE FIT			27,939,615			17,176,311			10,763,304
G-FIT		FEDERAL INCOME TAX			4,332,385			2,067,875			2,264,510
G-FIT		DEFERRED FEDERAL INCOME TAX			3,277,164			2,531,159			746,005
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(39,948)			(23,891)			(16,057)
		GAS NET OPERATING INCOME (LOSS)			20,370,014			12,601,168			7,768,846

SYSTEMS OF OPERATIONS	Report ID:
<b>RATING STATEMENT</b>	<b>G-OPS-12A</b>
Months Ended November 30, 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%			70.270%				29.730%
G-ALL	2	Number of Customers		100.000%			66.392%				33.608%
G-ALL	3	Direct Distribution Operating Expense		100.000%			69.393%				30.607%
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 November 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	139,133,833	0	139,133,833	95,574,790	0	95,574,790	43,559,043	0	43,559,043
1	804001	Pipeline Demand Costs	27,347,657	0	27,347,657	19,146,985	0	19,146,985	8,200,672	0	8,200,672
1	804002	Transport Variable Charges	972,581	0	972,581	681,020	0	681,020	291,561	0	291,561
6	804010	Gas Costs - Fixed Hedge	93,392	0	93,392	68,185	0	68,185	25,207	0	25,207
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	237,431	0	237,431	161,772	0	161,772	75,659	0	75,659
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	2,656,983	0	2,656,983	1,864,836	0	1,864,836	792,147	0	792,147
6	804700	Gas Costs - Offsystem Bookout	921,393	0	921,393	623,697	0	623,697	297,696	0	297,696
6	804711	Gas Costs - Offsystem Bookout Offset	(921,393)	0	(921,393)	(623,697)	0	(623,697)	(297,696)	0	(297,696)
6	804730	Gas Costs - Intracompany LDC Gas	37,258,300	0	37,258,300	25,576,595	0	25,576,595	11,681,705	0	11,681,705
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(5,557,437)	0	(5,557,437)	(4,457,826)	0	(4,457,826)	(1,099,611)	0	(1,099,611)
99	805111	Amortize ID Holdback	(228,534)	0	(228,534)	0	0	0	(228,534)	0	(228,534)
99	805120	Gas Expense - Rate Deferrals	3,591,262	0	3,591,262	1,834,690	0	1,834,690	1,756,572	0	1,756,572
		TOTAL PURCHASED GAS COSTS	205,505,468	0	205,505,468	140,451,047	0	140,451,047	65,054,421	0	65,054,421

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	6	Actual Therms Purchased	100.000%	69.472%	30.528%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 903</b>	<b>G-903-12A</b>
For Twelve Months Ended November 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	1,131,497	4,197,773	5,329,270	767,379	2,786,985	3,554,364	364,118	1,410,788	1,774,906
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			1,131,497	4,197,773	5,329,270	767,379	2,786,985	3,554,364	364,118	1,410,788	1,774,906

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.392%	33.608%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.503%	33.497%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months Ended November 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	233,971	191,635	425,606	181,204	127,230	308,434	52,767	64,405	117,172
99	908600	Public Purpose Tariff Rider Expense Offset	5,127,864	0	5,127,864	5,127,864	0	5,127,864	0	0	0
99	908610	Limited Income Tax Refund Program	167,488	0	167,488	167,488	0	167,488	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	58,380	0	58,380	58,380	0	58,380	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			5,587,703	191,635	5,779,338	5,534,936	127,230	5,662,166	52,767	64,405	117,172

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:
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	<b>G-INT-12A</b>
For Twelve Months Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.63%	53.63%
2	Cost of Debt		5.606%	5.676%
	Total Cost of Debt		3.006%	3.044%
	Total Weighted Cost		3.006%	3.044%
G-APL	Net Rate Base	328,339,259	217,599,893	110,739,366
	Interest Deduction for FIT Calculation	9,911,959	6,541,053	3,370,906
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: <b>G-FIT-12A</b>
<b>FEDERAL INCOME TAXES--GAS</b>	
For Twelve Months Ended November 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	316,039,617	219,449,804	96,589,813
G-OPS	Operating & Maintenance Expense	254,394,886	177,032,702	77,362,184
G-OPS	Book Deprec/Amort and Reg Amortizations	17,941,138	12,273,628	5,667,510
G-OTX	Taxes Other than FIT	15,763,978	12,967,163	2,796,815
	Net Operating Income Before FIT	27,939,615	17,176,311	10,763,304
G-INT	Less: Interest Expense	9,911,959	6,541,053	3,370,906
G-SCM	Schedule M Adjustments	(5,649,413)	(4,727,043)	(922,370)
	Taxable Net Operating Income	12,378,243	5,908,215	6,470,028
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	4,332,385	2,067,875	2,264,510
G-DTE	Deferred FIT	3,277,164	2,531,159	746,005
99	411400 Amortized Investment Tax Credit	(39,948)	(23,891)	(16,057)
	Total FIT/Deferred FIT & ITC	7,569,601	4,575,143	2,994,458

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS	Report ID:
<b>GAS SCHEDULE M ITEMS</b>	<b>G-SCM-12A</b>
For Twelve Months Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	12,100,597	5,516,347	17,616,944	8,057,244	3,892,191	11,949,435	4,043,353	1,624,156	5,667,509
12	997001	Contributions In Aid of Construction	0	323,285	323,285	0	214,994	214,994	0	108,291	108,291
2	997002	Injuries and Damages	0	(105,000)	(105,000)	0	(69,712)	(69,712)	0	(35,288)	(35,288)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	1,111,719	1,111,719	0	784,907	784,907	0	326,812	326,812
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(2,194,710)	0	(2,194,710)	(2,623,137)	0	(2,623,137)	428,427	0	428,427
4	997015	Airplane Lease Payments	0	108,061	108,061	0	76,294	76,294	0	31,767	31,767
12	997016	Redemption Expense Amortization	0	366,242	366,242	0	243,562	243,562	0	122,680	122,680
4	997020	FAS87 Current Pension Accrual	0	(716,859)	(716,859)	0	(506,124)	(506,124)	0	(210,735)	(210,735)
4	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	324,063	0	324,063	324,063	0	324,063	0	0	0
12	997032	Interest Rate Swaps	0	858,306	858,306	0	570,799	570,799	0	287,507	287,507
4	997033	DSM Tariff Rider	(692,692)	0	(692,692)	(452,172)	0	(452,172)	(240,520)	0	(240,520)
12	997048	AFUDC	0	(216,172)	(216,172)	0	(143,761)	(143,761)	0	(72,411)	(72,411)
11	997049	Tax Depreciation	0	(24,788,932)	(24,788,932)	0	(16,716,416)	(16,716,416)	0	(8,072,516)	(8,072,516)
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	58,380	0	58,380	58,380	0	58,380	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,950,848	1,950,848	0	1,315,554	1,315,554	0	635,294	635,294
4	997081	Deferred Compensation	0	228,370	228,370	0	161,236	161,236	0	67,134	67,134
4	997082	Meal Disallowances	0	91,088	91,088	0	64,311	64,311	0	26,777	26,777
4	997083	Paid Time Off	0	19,774	19,774	0	13,961	13,961	0	5,813	5,813
2	997084	Customer Uncollectibles	0	3,232	3,232	0	2,146	2,146	0	1,086	1,086
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>9,600,268</b>	<b>(15,249,681)</b>	<b>(5,649,413)</b>	<b>5,369,008</b>	<b>(10,096,051)</b>	<b>(4,727,043)</b>	<b>4,231,260</b>	<b>(5,153,630)</b>	<b>(922,370)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
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%	69.472%	30.528%
G-ALL	11	Book Depreciation	100.000%	67.435%	32.565%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.503%	33.497%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>DEFERRED INCOME TAX EXPENSE--GAS</b>	<b>G-DTE-12A</b>
For Twelve Months Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	2,453,279	1,624,193	829,086
99	410100	Deferred Federal Income Tax Exp	895,549	961,316	(65,767)
		<b>SUBTOTAL</b>	<b>3,348,828</b>	<b>2,585,509</b>	<b>763,319</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(51,231)	(33,917)	(17,314)
99	411100	Deferred Federal Income Tax Exp	(20,433)	(20,433)	0
		<b>SUBTOTAL</b>	<b>(71,664)</b>	<b>(54,350)</b>	<b>(17,314)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>3,277,164</b>	<b>2,531,159</b>	<b>746,005</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.205%	33.795%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS  
**TAXES OTHER THAN FEDERAL INCOME TAX**  
 For Twelve Months Ended November 30, 2013  
 Average of Monthly Averages Basis

Report ID:  
**G-OTX-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	408190	UNDERGROUND STORAGE R & P Property Tax - Storage	0	191,830	191,830	0	134,799	134,799	0	57,031	57,031
		TOTAL UNDERGROUND STORAGE TAX	0	191,830	191,830	0	134,799	134,799	0	57,031	57,031
		DISTRIBUTION									
99	408110	State Excise Tax	5,441,998	0	5,441,998	5,441,998	0	5,441,998	0	0	0
99	408120	Municipal Occupation & License Tax	6,401,759	0	6,401,759	5,274,075	0	5,274,075	1,127,684	0	1,127,684
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	3,620,302	0	3,620,302	2,116,291	0	2,116,291	1,504,011	0	1,504,011
99	409100	State Income Tax	108,089	0	108,089	0	0	0	108,089	0	108,089
		TOTAL DISTRIBUTION TAX	15,572,148	0	15,572,148	12,832,364	0	12,832,364	2,739,784	0	2,739,784
		TOTAL TAXES OTHER THAN FIT	15,572,148	191,830	15,763,978	12,832,364	134,799	12,967,163	2,739,784	57,031	2,796,815

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
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RESULTS OF OPERATIONS	Report ID:
<b>GAS UTILITY PLANT</b>	<b>G-PLT-12A</b>
For Twelve Months Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,146,018	731,834	1,877,852	964,981	516,697	1,481,678	181,037	215,137	396,174
4	3031XX	Misc Intangible IT Plant (3031XX)	6,966	10,912,841	10,919,807	0	7,704,793	7,704,793	6,966	3,208,048	3,215,014
TOTAL INTANGIBLE PLANT			1,152,984	11,644,675	12,797,659	964,981	8,221,490	9,186,471	188,003	3,423,185	3,611,188
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	466,805	466,805	0	328,024	328,024	0	138,781	138,781
1	351XXX	Structures & Improvements	0	1,444,374	1,444,374	0	1,014,962	1,014,962	0	429,412	429,412
1	352XXX	Wells	0	18,383,909	18,383,909	0	12,918,373	12,918,373	0	5,465,536	5,465,536
1	353000	Lines	0	1,044,477	1,044,477	0	733,954	733,954	0	310,523	310,523
1	354000	Compressor Station Equipment	0	11,570,307	11,570,307	0	8,130,455	8,130,455	0	3,439,852	3,439,852
1	355000	Measuring & Regulating Equipment	0	263,048	263,048	0	184,844	184,844	0	78,204	78,204
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,565,393	1,565,393	0	1,100,002	1,100,002	0	465,391	465,391
TOTAL UNDERGROUND STORAGE PLANT			0	35,142,026	35,142,026	0	24,694,303	24,694,303	0	10,447,723	10,447,723
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	833,480	21,450	854,930	563,779	14,902	578,681	269,701	6,548	276,249
6	376000	Mains	236,831,710	2,512,520	239,344,230	153,610,924	1,745,498	155,356,422	83,220,786	767,022	83,987,808
6	378000	Measuring & Reg Station Equip-General	5,288,109	57,440	5,345,549	3,208,469	39,905	3,248,374	2,079,640	17,535	2,097,175
6	379000	Measuring & Reg Station Equip-City Gate	6,019,071	0	6,019,071	1,857,989	0	1,857,989	4,161,082	0	4,161,082
6	380000	Services	153,572,816	0	153,572,816	104,135,757	0	104,135,757	49,437,059	0	49,437,059
6	381000	Meters	65,123,466	0	65,123,466	43,562,049	0	43,562,049	21,561,417	0	21,561,417
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	3,024,109	0	3,024,109	2,391,447	0	2,391,447	632,662	0	632,662
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			470,846,007	2,591,410	473,437,417	309,395,855	1,800,305	311,196,160	161,450,152	791,105	162,241,257

RESULTS OF OPERATIONS	Report ID:
<b>GAS UTILITY PLANT</b>	<b>G-PLT-12A</b>
For Twelve Months Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
GENERAL PLANT											
4	389XXX	Land & Land Rights	665,824	826,151	1,491,975	574,973	583,287	1,158,260	90,851	242,864	333,715
4	390XXX	Structures & Improvements	4,730,103	14,584,245	19,314,348	3,565,600	10,296,914	13,862,514	1,164,503	4,287,331	5,451,834
4	391XXX	Office Furniture & Equipment	1,811	9,397,827	9,399,638	0	6,635,148	6,635,148	1,811	2,762,679	2,764,490
4	392XXX	Transportation Equipment	7,169,854	1,741,889	8,911,743	5,344,467	1,229,826	6,574,293	1,825,387	512,063	2,337,450
4	393000	Stores Equipment	150,601	396,953	547,554	113,392	280,261	393,653	37,209	116,692	153,901
4	394000	Tools, Shop & Garage Equipment	2,326,649	3,133,728	5,460,377	1,877,099	2,212,506	4,089,605	449,550	921,222	1,370,772
4	395000	Laboratory Equipment	77,527	256,947	334,474	58,472	181,412	239,884	19,055	75,535	94,590
4	396XXX	Power Operated Equipment	3,762,813	1,078,351	4,841,164	2,778,879	761,348	3,540,227	983,934	317,003	1,300,937
4	397XXX	Communications Equipment	1,990,667	6,054,352	8,045,019	691,553	4,274,554	4,966,107	1,299,114	1,779,798	3,078,912
4	398000	Miscellaneous Equipment	321	85,479	85,800	310	60,351	60,661	11	25,128	25,139
TOTAL GENERAL PLANT			20,876,170	37,555,922	58,432,092	15,004,745	26,515,607	41,520,352	5,871,425	11,040,315	16,911,740
TOTAL PLANT IN SERVICE			492,875,161	86,934,033	579,809,194	325,365,581	61,231,705	386,597,286	167,509,580	25,702,328	193,211,908
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(12,655,345)	(12,655,345)	0	(8,892,911)	(8,892,911)	0	(3,762,434)	(3,762,434)
G-ADEP		Distribution Plant	(160,844,295)	(1,469,686)	(162,313,981)	(107,131,129)	(1,021,020)	(108,152,149)	(53,713,166)	(448,666)	(54,161,832)
G-ADEP		General Plant	(5,000,579)	(10,539,366)	(15,539,945)	(2,988,835)	(7,441,108)	(10,429,943)	(2,011,744)	(3,098,258)	(5,110,002)
TOTAL ACCUMULATED DEPRECIATION			(165,844,874)	(24,664,397)	(190,509,271)	(110,119,964)	(17,355,039)	(127,475,003)	(55,724,910)	(7,309,358)	(63,034,268)
ACCUMULATED AMORTIZATION											
G-AAAMT		General Plant - 303000	(132,566)	(31,034)	(163,600)	(87,905)	(21,911)	(109,816)	(44,661)	(9,123)	(53,784)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(5,207,283)	(5,207,283)	0	(3,676,499)	(3,676,499)	0	(1,530,784)	(1,530,784)
G-AAAMT		Underground Storage	0	(239,499)	(239,499)	0	(168,296)	(168,296)	0	(71,203)	(71,203)
G-AAAMT		General Plant - 390200, 396200	(4,537)	(33,179)	(37,716)	(3,594)	(23,425)	(27,019)	(943)	(9,754)	(10,697)
TOTAL ACCUMULATED AMORTIZATION			(137,103)	(5,510,995)	(5,648,098)	(91,499)	(3,890,131)	(3,981,630)	(45,604)	(1,620,864)	(1,666,468)
TOTAL ACCUMULATED DEPR/AMORT			(165,981,977)	(30,175,392)	(196,157,369)	(110,211,463)	(21,245,170)	(131,456,633)	(55,770,514)	(8,930,222)	(64,700,736)
NET GAS UTILITY PLANT before DFIT			326,893,184	56,758,641	383,651,825	215,154,118	39,986,535	255,140,653	111,739,066	16,772,106	128,511,172
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(64,030,209)	(64,030,209)	0	(42,582,010)	(42,582,010)	0	(21,448,199)	(21,448,199)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,852,020)	(7,852,020)	0	(5,527,351)	(5,527,351)	0	(2,324,669)	(2,324,669)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(105,847)	(105,847)	0	(74,731)	(74,731)	0	(31,116)	(31,116)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,186,679)	(1,186,679)	0	(789,177)	(789,177)	0	(397,502)	(397,502)
TOTAL ACCUMULATED DFIT			0	(73,174,755)	(73,174,755)	0	(48,973,269)	(48,973,269)	0	(24,201,486)	(24,201,486)

RESULTS OF OPERATIONS	Report ID:
<b>GAS UTILITY PLANT</b>	<b>G-PLT-12A</b>
For Twelve Months Ended November 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
		NET GAS UTILITY PLANT	326,893,184	(16,416,114)	310,477,070	215,154,118	(8,986,734)	206,167,384	111,739,066	(7,429,380)	104,309,686

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand		100.000%		70.270%		29.730%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		70.603%		29.397%
G-ALL	6	Actual Therms Purchased		100.000%		69.472%		30.528%
G-ALL	12	Net Gas Plant (before DFIT)		100.000%		66.503%		33.497%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENT TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended November 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	326,893,184	(16,416,114)	310,477,070	215,154,118	(8,986,734)	206,167,384	111,739,066	(7,429,380)	104,309,686
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850	DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,027,219	4,027,219	0	1,703,845	1,703,845
1	164100	Gas Inventory--Jackson Prairie	0	11,017,443	11,017,443	0	7,741,957	7,741,957	0	3,275,486	3,275,486
4	252000	Customer Advances	(77,864)	(306)	(78,170)	(11,804)	(216)	(12,020)	(66,060)	(90)	(66,150)
99	235199	Customer Deposits	(324,647)	0	(324,647)	(324,647)	0	(324,647)	0	0	0
C-WKC		Working Capital	0	1,516,499	1,516,499	0	0	0	0	1,516,499	1,516,499
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(402,511)	18,264,700	17,862,189	(336,451)	11,768,960	11,432,509	(66,060)	6,495,740	6,429,680
		NET RATE BASE	326,490,673	1,848,586	328,339,259	214,817,667	2,782,226	217,599,893	111,673,006	(933,640)	110,739,366

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12A</b>
For Twelve Months Ended November 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	
<b>Electric Production</b>														
Steam (ED-AN)	7,915,698	7,915,698												
Hydro (ED-AN)	8,135,694	8,135,694												
Other (ED-AN)	9,136,128	9,136,128												
<b>Total Electric Production</b>	<b>25,187,520</b>	<b>25,187,520</b>												
<b>Electric Transmission</b>														
ED-AN	10,081,492	10,081,492												
<b>Total Electric Transmission</b>	<b>10,081,492</b>	<b>10,081,492</b>												
<b>Electric Distribution</b>														
ED-ID	12,929,371	12,929,371												
ED-WA	22,234,714	22,234,714												
<b>Total Electric Distribution</b>	<b>35,164,085</b>	<b>35,164,085</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	547,150		547,150			547,150	547,150		384,482	384,482		162,668	162,668	
GD-OR	113,320			113,320										
<b>Total Gas Underground Storage</b>	<b>660,470</b>		<b>547,150</b>	<b>113,320</b>		<b>547,150</b>	<b>547,150</b>		<b>384,482</b>	<b>384,482</b>		<b>162,668</b>	<b>162,668</b>	
<b>Gas Distribution</b>														
6 GD-AN	61,261		61,261			61,261	61,261		42,559	42,559		18,702	18,702	
GD-ID	3,920,962		3,920,962		3,920,962	3,920,962	3,920,962				3,920,962		3,920,962	
GD-WA	7,784,601		7,784,601		7,784,601	7,784,601	7,784,601	7,784,601						
GD-OR	3,961,626			3,961,626										
<b>Total Gas Distribution</b>	<b>15,728,450</b>		<b>11,766,824</b>	<b>3,961,626</b>		<b>11,705,563</b>	<b>11,766,824</b>		<b>7,784,601</b>	<b>42,559</b>	<b>7,827,160</b>	<b>3,920,962</b>	<b>18,702</b>	<b>3,939,664</b>
<b>General Plant</b>														
ED-AN	2,553,077	2,553,077												
ED-ID	176,163	176,163												
ED-WA	893,396	893,396												
7,4 CD-AA	13,150,076	9,513,554	2,551,246	1,085,276		2,551,246	2,551,246		1,801,256	1,801,256		749,990	749,990	
9,4 CD-AN	689,465	546,201	143,264			143,264	143,264		101,149	101,149		42,115	42,115	
9 CD-ID	312,526	247,586	64,940		64,940	64,940	64,940				64,940		64,940	
9 CD-WA	164,721	130,494	34,227		34,227	34,227	34,227	34,227						
8,4 GD-AA	158,707		111,603	47,104		111,603	111,603		78,795	78,795		32,808	32,808	
4 GD-AN	35,674		35,674			35,674	35,674		25,187	25,187		10,487	10,487	
GD-ID	52,000		52,000		52,000	52,000	52,000				52,000		52,000	
GD-WA	214,868		214,868		214,868	214,868	214,868	214,868						
GD-OR	254,471			254,471										
<b>Total General Plant</b>	<b>18,655,144</b>	<b>14,060,471</b>	<b>3,207,822</b>	<b>1,386,851</b>		<b>366,035</b>	<b>2,841,787</b>	<b>3,207,822</b>	<b>249,095</b>	<b>2,006,387</b>	<b>2,255,482</b>	<b>116,940</b>	<b>835,400</b>	<b>952,340</b>
<b>Total Depreciation Expense</b>	<b>105,477,161</b>	<b>84,493,568</b>	<b>15,521,796</b>	<b>5,461,797</b>		<b>12,071,598</b>	<b>3,450,198</b>	<b>15,521,796</b>	<b>8,033,696</b>	<b>2,433,428</b>	<b>10,467,124</b>	<b>4,037,902</b>	<b>1,016,770</b>	<b>5,054,672</b>

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	70.270%	29.730%
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	69.472%	30.528%

RESULTS OF OPERATIONS  
**GAS-NORTH AMORTIZATION EXPENSE**  
 For Twelve Months Ended November 30, 2013  
 Average of Monthly Averages Basis

Report ID:  
**G-AMTX-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		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	918,399	918,399												
Misc Intangible Plt (303000)	ED-AN	82,553	82,553												
<b>Total Production/Transmission</b>		<b>1,000,952</b>	<b>1,000,952</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	2,844	2,844												
<b>Total Distribution</b>		<b>26,997</b>	<b>26,997</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	237,621	171,909	46,101	19,611		46,101	46,101		32,549	32,549		13,552	13,552	
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		4,058	
	GD-WA	23,548		23,548			23,548	23,548	23,548		23,548			23,548	
	GD-OR	7,778			7,778										
<b>Total General Plant - 303000</b>		<b>282,734</b>	<b>179,617</b>	<b>75,728</b>	<b>27,389</b>		<b>27,606</b>	<b>48,122</b>	<b>75,728</b>	<b>23,548</b>	<b>33,976</b>	<b>57,524</b>	<b>4,058</b>	<b>14,146</b>	<b>18,204</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	8,753,239	6,332,618	1,698,216	722,405		1,698,216	1,698,216		1,198,991	1,198,991		499,225	499,225	
9,4	CD-AN	5,489	4,349	1,140			1,140	1,140		805	805		335	335	
9,4	CD-ID	6,705	5,312	1,393			1,393	1,393				1,393		1,393	
	ED-AN	177,410	177,410												
	ED-ID	4,747	4,747												
	ED-WA	444,831	444,831												
8,4	GD-AA	441,540		310,491	131,049		310,491	310,491		219,216	219,216		91,275	91,275	
4	GD-AN	2,353		2,353			2,353	2,353		1,661	1,661		692	692	
	GD-OR	250			250										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>9,836,564</b>	<b>6,969,267</b>	<b>2,013,593</b>	<b>853,704</b>		<b>1,393</b>	<b>2,012,200</b>	<b>2,013,593</b>		<b>1,420,673</b>	<b>1,420,673</b>	<b>1,393</b>	<b>591,527</b>	<b>592,920</b>
<b>Gas Underground Storage</b>															
1	GD-AN	228		228			228	228		160	160		68	68	
<b>Total Gas Underground Storage</b>		<b>228</b>		<b>228</b>			<b>228</b>	<b>228</b>		<b>160</b>	<b>160</b>		<b>68</b>	<b>68</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	28,856	20,876	5,599	2,381		5,599	5,599		3,953	3,953		1,646	1,646	
4	ED-AN	9,627	9,627												
	GD-OR	3,251			3,251										
<b>Total General Plant - 390200, 396200</b>		<b>41,734</b>	<b>30,503</b>	<b>5,599</b>	<b>5,632</b>		<b>5,599</b>	<b>5,599</b>		<b>3,953</b>	<b>3,953</b>		<b>1,646</b>	<b>1,646</b>	
<b>Total Amortization Expense</b>		<b>11,189,209</b>	<b>8,207,336</b>	<b>2,095,148</b>	<b>886,725</b>		<b>28,999</b>	<b>2,066,149</b>	<b>2,095,148</b>	<b>23,548</b>	<b>1,458,762</b>	<b>1,482,310</b>	<b>5,451</b>	<b>607,387</b>	<b>612,838</b>

**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	70.270%	29.730%
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:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months Ended November 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	
<b>Electric Production</b>														
Steam (ED-AN)	(281,238,925)	(281,238,925)												
Hydro (ED-AN)	(118,915,298)	(118,915,298)												
Other (ED-AN)	(80,749,875)	(80,749,875)												
<b>Total Electric Production</b>	<b>(480,904,098)</b>	<b>(480,904,098)</b>												
<b>Electric Transmission</b>														
ED-AN	(186,998,968)	(186,998,968)												
<b>Total Electric Transmission</b>	<b>(186,998,968)</b>	<b>(186,998,968)</b>												
<b>Electric Distribution</b>														
ED-ID	(143,606,955)	(143,606,955)												
ED-WA	(234,857,753)	(234,857,753)												
<b>Total Electric Distribution</b>	<b>(378,464,708)</b>	<b>(378,464,708)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(12,655,345)		(12,655,345)			(12,655,345)	(12,655,345)		(8,892,911)	(8,892,911)		(3,762,434)	(3,762,434)	
GD-OR	(453,285)			(453,285)										
<b>Total Gas Underground Storage</b>	<b>(13,108,630)</b>		<b>(12,655,345)</b>	<b>(453,285)</b>		<b>(12,655,345)</b>	<b>(12,655,345)</b>		<b>(8,892,911)</b>	<b>(8,892,911)</b>		<b>(3,762,434)</b>	<b>(3,762,434)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(1,469,686)		(1,469,686)			(1,469,686)	(1,469,686)		(1,021,020)	(1,021,020)		(448,666)	(448,666)	
GD-ID	(53,713,166)		(53,713,166)		(53,713,166)	(53,713,166)					(53,713,166)		(53,713,166)	
GD-WA	(107,131,129)		(107,131,129)		(107,131,129)	(107,131,129)		(107,131,129)		(107,131,129)				
GD-OR	(88,404,132)			(88,404,132)										
<b>Total Gas Distribution</b>	<b>(250,718,113)</b>		<b>(162,313,981)</b>	<b>(88,404,132)</b>		<b>(160,844,295)</b>	<b>(1,469,686)</b>	<b>(162,313,981)</b>	<b>(107,131,129)</b>	<b>(1,021,020)</b>	<b>(108,152,149)</b>	<b>(53,713,166)</b>	<b>(448,666)</b>	<b>(54,161,832)</b>
<b>General Plant</b>														
ED-AN	(34,799,433)	(34,799,433)												
ED-ID	(5,709,303)	(5,709,303)												
ED-WA	(11,483,725)	(11,483,725)												
7,4 CD-AA	(30,136,268)	(21,802,385)	(5,846,737)	(2,487,146)		(5,846,737)	(5,846,737)		(4,127,972)	(4,127,972)		(1,718,765)	(1,718,765)	
9,4 CD-AN	(11,014,201)	(8,725,560)	(2,288,641)			(2,288,641)	(2,288,641)		(1,615,849)	(1,615,849)		(672,792)	(672,792)	
9 CD-ID	(4,569,358)	(3,619,891)	(949,467)		(949,467)	(949,467)					(949,467)		(949,467)	
9 CD-WA	(2,244,233)	(1,777,904)	(466,329)		(466,329)	(466,329)		(466,329)		(466,329)				
8,4 GD-AA	(1,382,972)		(972,506)	(410,466)		(972,506)	(972,506)		(686,618)	(686,618)		(285,888)	(285,888)	
4 GD-AN	(1,431,482)		(1,431,482)			(1,431,482)	(1,431,482)		(1,010,669)	(1,010,669)		(420,813)	(420,813)	
GD-ID	(1,062,277)		(1,062,277)		(1,062,277)	(1,062,277)					(1,062,277)		(1,062,277)	
GD-WA	(2,522,506)		(2,522,506)		(2,522,506)	(2,522,506)		(2,522,506)		(2,522,506)				
GD-OR	(3,657,001)			(3,657,001)										
<b>Total General Plant</b>	<b>(110,012,759)</b>	<b>(87,918,201)</b>	<b>(15,539,945)</b>	<b>(6,554,613)</b>		<b>(5,000,579)</b>	<b>(10,539,366)</b>	<b>(15,539,945)</b>	<b>(2,988,835)</b>	<b>(7,441,108)</b>	<b>(10,429,943)</b>	<b>(2,011,744)</b>	<b>(3,098,258)</b>	<b>(5,110,002)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,420,207,276)</b>	<b>(1,134,285,975)</b>	<b>(190,509,271)</b>	<b>(95,412,030)</b>		<b>(165,844,874)</b>	<b>(24,664,397)</b>	<b>(190,509,271)</b>	<b>(110,119,964)</b>	<b>(17,355,039)</b>	<b>(127,475,003)</b>	<b>(55,724,910)</b>	<b>(7,309,358)</b>	<b>(63,034,268)</b>

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	70.270%	29.730%
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	69.472%	30.528%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12A</b>
For Twelve Months Ended November 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		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	(6,850,420)	(6,850,420)												
Misc Intangible PIt (303000)	ED-AN	(658,456)	(658,456)												
<b>Total Production/Transmission</b>		<b>(7,508,876)</b>	<b>(7,508,876)</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	(82,840)	(82,840)												
Misc Intangible PIt (303000)	ED-WA	(23,528)	(23,528)												
<b>Total Distribution</b>		<b>(106,368)</b>	<b>(106,368)</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	(104,078)	(75,296)	(20,192)	(8,590)		(20,192)	(20,192)		(14,256)	(14,256)	(5,936)	(5,936)		
9,4	CD-AN	(52,177)	(41,335)	(10,842)			(10,842)	(10,842)		(7,655)	(7,655)	(3,187)	(3,187)		
	GD-ID	(44,661)		(44,661)			(44,661)	(44,661)				(44,661)	(44,661)		
	GD-WA	(87,905)		(87,905)			(87,905)	(87,905)		(87,905)	(87,905)				
	GD-OR	(51,931)			(51,931)										
<b>Total General Plant - 303000</b>		<b>(340,752)</b>	<b>(116,631)</b>	<b>(163,600)</b>	<b>(60,521)</b>		<b>(132,566)</b>	<b>(31,034)</b>	<b>(163,600)</b>	<b>(87,905)</b>	<b>(21,911)</b>	<b>(109,816)</b>	<b>(44,661)</b>	<b>(9,123)</b>	<b>(53,784)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	(23,281,006)	(16,842,877)	(4,516,748)	(1,921,381)		(4,516,748)	(4,516,748)		(3,188,960)	(3,188,960)	(1,327,788)	(1,327,788)		
9,4	CD-AN	(1,491)	(1,181)	(310)			(310)	(310)		(219)	(219)	(91)	(91)		
9	CD-ID	(2,104)	(1,667)	(437)			(437)	(437)				(437)	(437)		
	ED-AN	(497,202)		(497,202)											
	ED-ID	(5,723)		(5,723)											
	ED-WA	(644,292)		(644,292)											
8,4	GD-AA	(969,130)		(681,492)	(287,638)		(681,492)	(681,492)		(481,154)	(481,154)	(200,338)	(200,338)		
4	GD-AN	(8,733)		(8,733)			(8,733)	(8,733)		(6,166)	(6,166)	(2,567)	(2,567)		
	GD-OR	(2,773)			(2,773)										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>(25,412,454)</b>	<b>(17,992,942)</b>	<b>(5,207,720)</b>	<b>(2,211,792)</b>		<b>(5,207,283)</b>	<b>(5,207,720)</b>		<b>(3,676,499)</b>	<b>(3,676,499)</b>		<b>(1,530,784)</b>	<b>(1,531,221)</b>	
<b>Gas Underground Storage</b>															
1	GD-AN	(239,499)		(239,499)			(239,499)	(239,499)		(168,296)	(168,296)	(71,203)	(71,203)		
<b>Total Gas Underground Storage</b>		<b>(239,499)</b>		<b>(239,499)</b>			<b>(239,499)</b>	<b>(239,499)</b>		<b>(168,296)</b>	<b>(168,296)</b>		<b>(71,203)</b>	<b>(71,203)</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	(171,017)	(123,724)	(33,179)	(14,114)		(33,179)	(33,179)		(23,425)	(23,425)	(9,754)	(9,754)		
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)				
4	ED-AN	(48,558)		(48,558)											
	ED-WA	(110,678)		(110,678)											
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)		(1,863)	(1,863)				
	GD-OR	(50,332)			(50,332)										
<b>Total General Plant - 390200, 396200</b>		<b>(395,318)</b>	<b>(293,156)</b>	<b>(37,716)</b>	<b>(64,446)</b>		<b>(4,537)</b>	<b>(33,179)</b>	<b>(37,716)</b>	<b>(3,594)</b>	<b>(23,425)</b>	<b>(27,019)</b>	<b>(943)</b>	<b>(9,754)</b>	<b>(10,697)</b>
<b>Total Accumulated Amortization</b>		<b>(34,003,267)</b>	<b>(26,017,973)</b>	<b>(5,648,535)</b>	<b>(2,336,759)</b>		<b>(137,103)</b>	<b>(5,510,995)</b>	<b>(5,648,535)</b>	<b>(91,499)</b>	<b>(3,890,131)</b>	<b>(3,981,630)</b>	<b>(45,604)</b>	<b>(1,620,864)</b>	<b>(1,666,905)</b>

**Allocation Ratios:**

<b>Service -</b>	Electric	Gas-North	Gas-South
7 Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%

**Jurisdiction -**

1	System Contract Demand
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Washington

70.270%
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Idaho

29.730%
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RESULTS OF OPERATIONS		Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>		<b>G-AAMT-12A</b>
For Twelve Months Ended November 30, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended November 30, 2013	
Average of Monthly Averages Basis	

Report ID:  
**C-GPL-12A**

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	393,580	8,527	362,279	22,774	393,580	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	0
99		GD-OR / AS	559,138	0	0	0	0	0	0	0	0	559,138	0	559,138
8		GD-AA	0	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	0	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	0
		<b>TOTAL ACCOUNT</b>	<b>6,574,942</b>	<b>381,429</b>	<b>708,653</b>	<b>3,108,652</b>	<b>4,198,734</b>	<b>574,973</b>	<b>90,851</b>	<b>826,151</b>	<b>1,491,975</b>	<b>559,138</b>	<b>325,095</b>	<b>884,233</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,536,914	776,738	2,101,592	3,658,584	6,536,914	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,120,299	0	0	0	0	2,120,299	0	0	0	2,120,299	0	0
99		GD-OR / AS	3,497,034	0	0	0	0	0	0	0	0	3,497,034	0	3,497,034
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	66,876,266	0	0	48,382,304	48,382,304	0	0	12,974,664	12,974,664	0	5,519,298	5,519,298
9		CD-WA / ID / AN	20,306,005	5,510,283	4,439,729	6,136,608	16,086,620	1,445,301	1,164,503	1,609,581	4,219,385	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>99,336,518</b>	<b>6,287,021</b>	<b>6,541,321</b>	<b>58,177,496</b>	<b>71,005,838</b>	<b>3,565,600</b>	<b>1,164,503</b>	<b>14,584,245</b>	<b>19,314,348</b>	<b>3,497,034</b>	<b>5,519,298</b>	<b>9,016,332</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	7,879,465	2,363,831	14,649	5,500,985	7,879,465	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	470,175	0	0	0	0	0	0	330,627	330,627	0	139,548	139,548
7		CD-AA	46,609,721	0	0	33,720,269	33,720,269	0	0	9,042,752	9,042,752	0	3,846,700	3,846,700
9		CD-WA / ID / AN	94,371	0	6,905	67,857	74,762	0	1,811	17,798	19,609	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>55,060,382</b>	<b>2,363,831</b>	<b>21,554</b>	<b>39,289,111</b>	<b>41,674,496</b>	<b>0</b>	<b>1,811</b>	<b>9,397,827</b>	<b>9,399,638</b>	<b>0</b>	<b>3,986,248</b>	<b>3,986,248</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	19,248,854	8,810,895	3,372,673	7,065,286	19,248,854	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,823,885	0	0	0	0	4,956,664	1,633,091	1,234,130	7,823,885	0	0	0
99		GD-OR / AS	2,685,616	0	0	0	0	0	0	0	0	2,685,616	0	2,685,616
8		GD-AA	0	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	0	43,724	43,724
9		CD-WA / ID / AN	4,740,708	1,478,518	733,138	1,543,980	3,755,636	387,803	192,296	404,973	985,072	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>35,028,860</b>	<b>10,289,413</b>	<b>4,105,811</b>	<b>8,992,553</b>	<b>23,387,777</b>	<b>5,344,467</b>	<b>1,825,387</b>	<b>1,741,889</b>	<b>8,911,743</b>	<b>2,685,616</b>	<b>43,724</b>	<b>2,729,340</b>

RESULTS OF OPERATIONS
<b>COMMON GENERAL PLANT</b>
For Twelve Months Ended November 30, 2013
Average of Monthly Averages Basis

Report ID:
<b>C-GPL-12A</b>

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	2,229,571	111,024	141,859	1,513,405	1,766,288	29,121	37,209	396,953	463,283	0	0	
		<b>TOTAL ACCOUNT</b>	<b>2,766,398</b>	<b>121,763</b>	<b>156,604</b>	<b>1,883,250</b>	<b>2,161,617</b>	<b>113,392</b>	<b>37,209</b>	<b>396,953</b>	<b>547,554</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,229,769	1,116,889	355,277	1,757,603	3,229,769	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,727,229	0	0	0	0	1,865,504	443,167	418,558	2,727,229	0	0	
99		GD-OR / AS	911,432	0	0	0	0	0	0	0	911,432	0	911,432	
8		GD-AA	1,355,172	0	0	0	0	0	0	952,957	952,957	0	402,215	
7		CD-AA	8,773,282	0	0	6,347,119	6,347,119	0	0	1,702,104	1,702,104	0	724,059	
9		CD-WA / ID / AN	375,797	44,208	24,337	229,166	297,711	11,595	6,383	60,108	78,086	0	0	
		<b>TOTAL ACCOUNT</b>	<b>17,372,681</b>	<b>1,161,097</b>	<b>379,614</b>	<b>8,333,888</b>	<b>9,874,599</b>	<b>1,877,099</b>	<b>449,550</b>	<b>3,133,727</b>	<b>5,460,376</b>	<b>911,432</b>	<b>1,126,274</b>	<b>2,037,706</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	927,079	165,347	82,199	679,533	927,079	0	0	0	0	0	0	
99		GD-WA / ID / AN	173,211	0	0	0	0	56,367	18,383	98,461	173,211	0	0	
99		GD-OR / AS	153,953	0	0	0	0	0	0	0	153,953	0	153,953	
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	164,632	8,026	2,562	119,835	130,423	2,105	672	31,432	34,209	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,857,092</b>	<b>173,373</b>	<b>84,761</b>	<b>1,056,676</b>	<b>1,314,810</b>	<b>58,472</b>	<b>19,055</b>	<b>256,947</b>	<b>334,474</b>	<b>153,953</b>	<b>53,855</b>	<b>207,808</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended November 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	38,482,339	17,746,601	10,610,520	10,125,218	38,482,339	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,417,052	0	0	0	0	2,710,300	876,258	830,494	4,417,052	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	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	45,725
9		CD-WA / ID / AN	1,523,756	261,458	410,518	535,159	1,207,135	68,578	107,675	140,368	316,621	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>45,021,018</b>	<b>18,008,059</b>	<b>11,021,038</b>	<b>11,061,200</b>	<b>40,090,297</b>	<b>2,778,878</b>	<b>983,933</b>	<b>1,078,351</b>	<b>4,841,162</b>	<b>43,834</b>	<b>45,725</b>	<b>89,559</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,797,452	9,772,173	2,902,209	37,123,070	49,797,452	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,105,362	0	0	0	0	590,211	456,764	58,387	1,105,362	0	0	0
99		GD-OR / AS	989,155	0	0	0	0	0	0	0	0	989,155	0	989,155
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	294,702
7		CD-AA	18,401,623	0	0	13,312,838	13,312,838	0	0	3,570,099	3,570,099	0	1,518,686	1,518,686
9		CD-WA / ID / AN	12,855,905	386,373	3,211,504	6,586,700	10,184,577	101,342	842,350	1,727,636	2,671,328	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>84,142,429</b>	<b>10,158,546</b>	<b>6,113,713</b>	<b>57,022,608</b>	<b>73,294,867</b>	<b>691,553</b>	<b>1,299,114</b>	<b>6,054,352</b>	<b>8,045,019</b>	<b>989,155</b>	<b>1,813,388</b>	<b>2,802,543</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	34,578	0	2,299	32,279	34,578	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	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	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	435,194	0	0	314,845	314,845	0	0	84,432	84,432	0	35,917	35,917
9		CD-WA / ID / AN	6,583	1,183	41	3,991	5,215	310	11	1,047	1,368	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>478,722</b>	<b>1,183</b>	<b>2,340</b>	<b>351,115</b>	<b>354,638</b>	<b>310</b>	<b>11</b>	<b>85,479</b>	<b>85,800</b>	<b>2,367</b>	<b>35,917</b>	<b>38,284</b>
		<b>TOTAL GENERAL PLANT</b>	<b>347,639,042</b>	<b>48,945,715</b>	<b>29,135,409</b>	<b>189,276,549</b>	<b>267,357,673</b>	<b>15,004,744</b>	<b>5,871,424</b>	<b>37,555,921</b>	<b>58,432,089</b>	<b>8,899,756</b>	<b>12,949,524</b>	<b>21,849,280</b>

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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct
	303000	Intangible Plant										
99		ED-WA / ID / AN	2,099,174	153,179	0	1,945,995	2,099,174	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
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,564,306	0	0	2,578,633	2,578,633	0	0	691,511	691,511	294,162
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0
		<b>TOTAL ACCOUNT</b>	<b>7,413,682</b>	<b>153,179</b>	<b>0</b>	<b>4,678,363</b>	<b>4,831,542</b>	<b>964,981</b>	<b>181,037</b>	<b>731,834</b>	<b>1,877,852</b>	<b>704,288</b>
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	3,135,578	2,227,165	23,524	884,889	3,135,578	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	1,935	0	0	0	0	0	0	0	0	1,935
8		GD-AA	2,176,396	0	0	0	0	0	0	1,530,442	1,530,442	645,954
7		CD-AA	44,734,414	0	0	32,363,559	32,363,559	0	0	8,678,924	8,678,924	3,691,931
9		CD-WA / ID / AN	60,965	0	26,557	21,740	48,297	0	6,966	5,702	12,668	0
		<b>TOTAL ACCOUNT</b>	<b>50,109,288</b>	<b>2,227,165</b>	<b>50,081</b>	<b>33,270,188</b>	<b>35,547,434</b>	<b>0</b>	<b>6,966</b>	<b>10,215,068</b>	<b>10,222,034</b>	<b>4,339,820</b>
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	71,009	0	0	71,009	71,009	0	0	0	0	0
99		GD-WA / ID / AN	11,852	0	0	0	0	0	0	11,852	11,852	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,535,498	0	0	2,557,791	2,557,791	0	0	685,922	685,922	291,785
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>3,619,590</b>	<b>0</b>	<b>0</b>	<b>2,628,800</b>	<b>2,628,800</b>	<b>0</b>	<b>0</b>	<b>697,774</b>	<b>697,774</b>	<b>293,016</b>
		<b>TOTAL</b>	<b>61,142,560</b>	<b>2,380,344</b>	<b>50,081</b>	<b>40,577,351</b>	<b>43,007,776</b>	<b>964,981</b>	<b>188,003</b>	<b>11,644,676</b>	<b>12,797,660</b>	<b>5,337,124</b>

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:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12A</b>
For Twelve Months Ended November 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	(38,409,163)	(27,787,493)	(7,451,762)	(3,169,908)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,926,261)	(1,526,003)	(400,258)	0
7	283750	CD-AA	(545,570)	(394,698)	(105,846)	(45,026)
		<b>Total</b>	<b>(40,880,994)</b>	<b>(29,708,194)</b>	<b>(7,957,866)</b>	<b>(3,214,934)</b>

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  
**COMMON WORKING CAPITAL**  
 For Twelve Months Ended November 30, 2013  
 Average of Monthly Averages Basis

Report ID:  
**C-WKC-12A**

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		813,070	813,070		813,070	813,070		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		594,475	594,475		594,475	594,475		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,851,230	6,851,230		5,530,134	5,530,134		1,321,096	1,321,096
1	154300	PLANT MATERIALS & OPER SUP-CS2		262,241	262,241		211,674	211,674		50,567	50,567
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		734,113	734,113		592,557	592,557		141,556	141,556
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		4,374	4,374		3,531	3,531		843	843
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		1,039	1,039		839	839		200	200
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		11,602	11,602		9,365	9,365		2,237	2,237
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	16,543,875		16,543,875	16,543,875		16,543,875	0		0
<b>TOTAL</b>			<b>16,543,875</b>	<b>9,272,144</b>	<b>25,816,019</b>	<b>16,543,875</b>	<b>7,755,645</b>	<b>24,299,520</b>	<b>0</b>	<b>1,516,499</b>	<b>1,516,499</b>

ALLOCATION RATIOS: