

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	23,236,481	14,304,076	8,932,405
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	23,236,481	14,304,076	8,932,405
G-APL		Gas Net Adjusted Rate Base	330,043,789	219,468,961	110,574,828
		RATE OF RETURN	7.040%	6.518%	8.078%

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 December 31, 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>12-31-2013</b>	226,613	150,460	76,153
		Percent		<b>100.000%</b>	<b>66.395%</b>	<b>33.605%</b>
3	G-OPS	Direct Distribution Operating Expense		11,505,220	7,925,470	3,579,750
		Percent		<b>100.000%</b>	<b>68.886%</b>	<b>31.114%</b>
	Input	Jurisdictional 4-Factor Ratio	<b>12-31-2013</b>			
		Direct O & M Accounts 798 - 894		4,428,414	3,086,497	1,341,917
		Direct O & M Accounts 901 - 935		7,145,528	6,725,788	419,740
		Total		11,573,942	9,812,285	1,761,657
		Percentage		100.000%	84.779%	15.221%
		Direct Labor				
		Amount: Accounts 798 - 894		7,184,224	4,915,658	2,268,566
		Amount: Accounts 901 - 935		2,925,452	2,275,129	650,323
		Total		10,109,676	7,190,787	2,918,889
		Percentage		100.000%	71.128%	28.872%
		Total Number of Customers		228,433	151,676	76,757
		Percentage		100.000%	66.398%	33.602%
		Total Direct Plant		342,298,034	227,409,225	114,888,809
		Percentage		100.000%	66.436%	33.564%
4		Total Four Factor Allocators		400.000%	288.741%	111.259%
		Percent		<b>100.000%</b>	<b>72.185%</b>	<b>27.815%</b>

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

AVISTA UTILITIES

6	Input	Actual Therms Purchased	12-31-2013	259,070,826	179,871,483	79,199,343	
		Percent		100.000%	69.429%	30.571%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,965,506	60,243,237	5,651,108	3,071,161
		Direct O & M Accts 901 - 935		41,147,627	29,854,933	8,129,433	3,163,261
		Direct O & M Accts 901 - 905 Utility 9 Only		4,465,312	3,053,607	1,411,705	XXXXXX
		Adjustments		0			
		Total		114,578,445	93,151,777	15,192,246	6,234,422
		Percentage		100.000%	81.300%	13.259%	5.441%
		Direct Labor Accts 500 - 894		65,772,800	51,029,386	10,468,202	4,275,212
		Direct Labor Accts 901 - 935		5,175,642	3,333,358	497,385	1,344,899
		Direct Labor Accts 901 - 905 Utility 9 Only		10,669,036	7,158,435	3,510,601	XXXXXX
		Total		81,617,478	61,521,179	14,476,188	5,620,111
		Percentage		100.000%	75.377%	17.737%	6.886%
		Number of Customers at		685,332	362,462	226,219	96,651
		Percentage		100.000%	52.888%	33.009%	14.103%
		Net Direct Plant		2,540,576,273	2,027,886,265	345,513,055	167,176,953
		Percentage		100.000%	79.820%	13.600%	6.580%
		Total Percentages		400.000%	289.385%	77.605%	33.010%
7		Average (CD AA)		100.000%	72.346%	19.401%	8.253%

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION PERCENTAGES</b>	<b>G-ALL-12A</b>
For Twelve Months Ended December 31, 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 December 31, 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>

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For Twelve Months Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	12-31-2013	100.000%	0.000%	80.700%	19.300%
			System	Washington	Idaho	
	Actual Annual Throughput	12-31-2013	250,528,153	173,901,125	76,627,028	
10	Percent		100.000%	69.414%	30.586%	
	Book Depreciation		15,683,630	10,638,012	5,045,618	
11	Percent		100.000%	67.829%	32.171%	
	Net Gas Plant (before DFIT)		386,328,134	257,930,910	128,397,224	
12	Percent		100.000%	66.765%	33.235%	
	G-PLT Net Gas General Plant		43,292,771	31,846,315	11,446,456	
13	Percent		100.000%	73.560%	26.440%	
	Net Allocated Schedule M's		-18,145,924	-12,044,724	-6,101,200	
14	Percent		100.000%	66.377%	33.623%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

SYSTEMS OF OPERATIONS	Report ID:
<b>RATING STATEMENT</b>	<b>G-OPS-12A</b>
Months Ended December 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
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	142,564,141	0	142,564,141	98,440,654	0	98,440,654	44,123,487	0	44,123,487
99	4812XX	Commercial - Firm & Interruptible	71,407,647	0	71,407,647	50,405,123	0	50,405,123	21,002,524	0	21,002,524
99	4813XX	Industrial-Firm	3,124,636	0	3,124,636	1,667,958	0	1,667,958	1,456,678	0	1,456,678
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	298,546	0	298,546	264,416	0	264,416	34,130	0	34,130
99	499XX	Unbilled Revenue	3,578,665	0	3,578,665	2,516,894	0	2,516,894	1,061,771	0	1,061,771
		TOTAL SALES TO ULTIMATE CUSTOMERS	220,973,635	0	220,973,635	153,295,045	0	153,295,045	67,678,590	0	67,678,590
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	105,751,051	0	105,751,051	72,638,201	0	72,638,201	33,112,850	0	33,112,850
4	488000	Miscellaneous Service Revenues	24,590	0	24,590	12,488	0	12,488	12,102	0	12,102
99	489300	Transportation For Others	4,417,817	0	4,417,817	3,983,117	0	3,983,117	434,700	0	434,700
99	493000	Rent from Gas Property	2,311	0	2,311	2,259	0	2,259	52	0	52
4	495000	Other Gas Revenues	6,047,819	471,752	6,519,571	4,150,719	340,534	4,491,253	1,897,100	131,218	2,028,318
99	496100	Provision for Rate Refund	(441,849)	0	(441,849)	0	0	0	(441,849)	0	(441,849)
		TOTAL OTHER OPERATING REVENUES	115,801,739	471,752	116,273,491	80,786,784	340,534	81,127,318	35,014,955	131,218	35,146,173
		TOTAL GAS REVENUES	336,775,374	471,752	337,247,126	234,081,829	340,534	234,422,363	102,693,545	131,218	102,824,763
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	216,718,250	0	216,718,250	148,487,889	0	148,487,889	68,230,361	0	68,230,361
99	808XXX	Net Natural Gas Storage Transactions	3,560,254	0	3,560,254	3,150,352	0	3,150,352	409,902	0	409,902
99	811000	Gas Used for Products Extraction	(969,920)	0	(969,920)	(667,221)	0	(667,221)	(302,699)	0	(302,699)
10	813000	Other Gas Expenses	0	1,174,681	1,174,681	0	815,393	815,393	0	359,288	359,288
99	813010	Gas Technology Institute (GTI) Expenses	107,419	0	107,419	76,687	0	76,687	30,732	0	30,732
		TOTAL PRODUCTION EXPENSES	219,416,003	1,174,681	220,590,684	151,047,707	815,393	151,863,100	68,368,296	359,288	68,727,584
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	25,291	25,291	0	17,772	17,772	0	7,519	7,519
1	824000	Other Expenses	0	628,395	628,395	0	441,573	441,573	0	186,822	186,822
1	837000	Other Equipment	0	513,485	513,485	0	360,826	360,826	0	152,659	152,659
		TOTAL UNDERGROUND STORAGE OPER EXP	0	1,167,171	1,167,171	0	820,171	820,171	0	347,000	347,000
G-DEPX		Depreciation Expense-Underground Storage	0	540,299	540,299	0	379,668	379,668	0	160,631	160,631
G-AMTX		Amortization Expense-Underground Storage	0	228	228	0	160	160	0	68	68
G-OTX		Taxes Other Than FIT	0	224,631	224,631	0	157,848	157,848	0	66,783	66,783
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	765,158	765,158	0	537,676	537,676	0	227,482	227,482
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,932,329	1,932,329	0	1,357,847	1,357,847	0	574,482	574,482

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	250,831	1,300,415	1,551,246	212,313	895,804	1,108,117	38,518	404,611	443,129
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,460,001	1,033,728	3,493,729	1,813,150	712,094	2,525,244	646,851	321,634	968,485
3	875000	Measuring & Reg Sta Exp-General	150,068	0	150,068	87,904	0	87,904	62,164	0	62,164
3	876000	Measuring & Reg Sta Exp-Industrial	1,625	0	1,625	1,902	0	1,902	(277)	0	(277)
3	877000	Measuring & Reg Sta Exp-City Gate	189,147	69	189,216	85,958	48	86,006	103,189	21	103,210
3	878000	Meter & House Regulator Expenses	654,730	0	654,730	522,502	0	522,502	132,228	0	132,228
3	879000	Customer Installation Expenses	1,843,757	67,828	1,911,585	1,141,802	46,724	1,188,526	701,955	21,104	723,059
3	880000	Other Expenses	1,263,996	722,200	1,986,196	808,941	497,495	1,306,436	455,055	224,705	679,760
3	881000	Rents	0	31,521	31,521	0	21,714	21,714	0	9,807	9,807
MAINTENANCE											
3	885000	Supervision & Engineering	145,643	2,406	148,049	65,116	1,657	66,773	80,527	749	81,276
3	887000	Mains	1,761,850	901	1,762,751	1,300,484	621	1,301,105	461,366	280	461,646
3	889000	Measuring & Reg Sta Exp-General	238,923	0	238,923	145,394	0	145,394	93,529	0	93,529
3	890000	Measuring & Reg Sta Exp-Industrial	255,184	0	255,184	134,478	0	134,478	120,706	0	120,706
3	891000	Measuring & Reg Sta Exp-City Gate	94,471	0	94,471	48,742	0	48,742	45,729	0	45,729
3	892000	Services	1,469,552	22,320	1,491,872	1,070,090	15,375	1,085,465	399,462	6,945	406,407
3	893000	Meters & House Regulators	724,530	837,402	1,561,932	485,782	576,853	1,062,635	238,748	260,549	499,297
3	894000	Other Equipment	912	184,072	184,984	912	126,800	127,712	0	57,272	57,272
TOTAL DISTRIBUTION OPERATING EXP			11,505,220	4,202,862	15,708,082	7,925,470	2,895,185	10,820,655	3,579,750	1,307,677	4,887,427
G-DEPX		Depreciation Expense-Distribution	11,833,617	62,498	11,896,115	7,883,063	43,392	7,926,455	3,950,554	19,106	3,969,660
G-OTX		Taxes Other Than FIT	16,111,574	0	16,111,574	13,468,984	0	13,468,984	2,642,590	0	2,642,590
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			27,945,191	62,498	28,007,689	21,352,047	43,392	21,395,439	6,593,144	19,106	6,612,250
TOTAL DISTRIBUTION EXPENSES			39,450,411	4,265,360	43,715,771	29,277,517	2,938,577	32,216,094	10,172,894	1,326,783	11,499,677
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	220,919	220,919	0	146,679	146,679	0	74,240	74,240
2	902000	Meter Reading Expenses	1,887,874	71,077	1,958,951	1,651,162	47,192	1,698,354	236,712	23,885	260,597
G-903	903XXX	Customer Records & Collection Expenses	1,134,036	4,266,038	5,400,074	767,723	2,832,436	3,600,159	366,313	1,433,602	1,799,915
2	904000	Uncollectible Accounts	347	1,581,628	1,581,975	0	1,050,122	1,050,122	347	531,506	531,853
2	905000	Misc Customer Accounts	0	148,330	148,330	0	98,484	98,484	0	49,846	49,846
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,022,257	6,287,992	9,310,249	2,418,885	4,174,913	6,593,798	603,372	2,113,079	2,716,451
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,806,691	183,312	5,990,003	5,726,826	121,710	5,848,536	79,865	61,602	141,467
2	909000	Advertising	7,715	670,479	678,194	4,174	445,165	449,339	3,541	225,314	228,855
2	910000	Misc Customer Service & Info Exp	0	125,458	125,458	0	83,298	83,298	0	42,160	42,160
TOTAL CUSTOMER SERVICE & INFO EXP			5,814,406	979,249	6,793,655	5,731,000	650,173	6,381,173	83,406	329,076	412,482



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Months Ended December 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
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	4,620	4,620	0	3,067	3,067	0	1,553	1,553
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	4,620	4,620	0	3,067	3,067	0	1,553	1,553
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	115,173	6,319,132	6,434,305	76,855	4,561,465	4,638,320	38,318	1,757,667	1,795,985
4	921000	Office Supplies & Expenses	246	1,049,741	1,049,987	246	757,756	758,002	0	291,985	291,985
4	922000	Admin. Expenses Transferred - Credit	0	(17,301)	(17,301)	0	(12,489)	(12,489)	0	(4,812)	(4,812)
4	923000	Outside Services Employed	0	2,743,938	2,743,938	0	1,980,712	1,980,712	0	763,226	763,226
4	924000	Property Insurance Premium	0	331,069	331,069	0	238,982	238,982	0	92,087	92,087
4	925XXX	Injuries and Damages	6,446	1,374,859	1,381,305	6,363	992,442	998,805	83	382,417	382,500
4	926XXX	Employee Pensions and Benefits	0	243,267	243,267	0	175,602	175,602	0	67,665	67,665
4	928000	Regulatory Commission Expenses	672,247	304,615	976,862	433,091	219,886	652,977	239,156	84,729	323,885
4	930000	Miscellaneous General Expenses	38,339	888,222	926,561	25,933	641,163	667,096	12,406	247,059	259,465
4	931000	Rents	10,201	206,670	216,871	9,630	149,185	158,815	571	57,485	58,056
4	935000	Maintenance of General Plant	391,667	1,901,282	2,292,949	298,917	1,372,440	1,671,357	92,750	528,842	621,592
		TOTAL ADMIN & GEN OPERATING EXP	1,234,319	15,345,494	16,579,813	851,035	11,077,144	11,928,179	383,284	4,268,350	4,651,634
G-DEPX		Depreciation Expense-General Plant	358,253	2,888,964	3,247,217	246,491	2,085,398	2,331,889	111,762	803,566	915,328
G-AMTX		Amortization Expense - General Plant - 303000	27,647	51,156	78,803	23,589	36,927	60,516	4,058	14,229	18,287
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	1,579	2,037,214	2,038,793	0	1,470,564	1,470,564	1,579	566,650	568,229
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	5,598	5,598	0	4,041	4,041	0	1,557	1,557
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	91,263	0	91,263	91,263	0	91,263	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407429	Reg Credit Decoupling Rebate	(3,355)	0	(3,355)	(3,355)	0	(3,355)	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	475,387	4,982,932	5,458,319	357,988	3,596,930	3,954,918	117,399	1,386,002	1,503,401
		TOTAL ADMIN & GENERAL EXPENSES	1,709,706	20,328,426	22,038,132	1,209,023	14,674,074	15,883,097	500,683	5,654,352	6,155,035
		TOTAL EXPENSES BEFORE FIT	269,412,783	34,972,657	304,385,440	189,684,132	24,614,044	214,298,176	79,728,651	10,358,613	90,087,264
		NET OPERATING INCOME (LOSS) BEFORE FIT			32,861,686			20,124,187			12,737,499
G-FIT		FEDERAL INCOME TAX			7,851,345			4,344,304			3,507,041
G-FIT		DEFERRED FEDERAL INCOME TAX			1,813,616			1,499,567			314,049
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(39,756)			(23,760)			(15,996)
		GAS NET OPERATING INCOME (LOSS)			23,236,481			14,304,076			8,932,405

SYSTEMS OF OPERATIONS	Report ID:
<b>RATING STATEMENT</b>	<b>G-OPS-12A</b>
Months Ended December 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%			70.270%				29.730%
G-ALL	2	Number of Customers		100.000%			66.395%				33.605%
G-ALL	3	Direct Distribution Operating Expense		100.000%			68.886%				31.114%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			72.185%				27.815%
G-ALL	10	Actual Annual Throughput		100.000%			69.414%				30.586%
G-ALL	99	Not Allocated		0.000%			0.000%				0.000%

RESULTS OF OPERATIONS  
**ALLOCATION OF PURCHASED GAS COSTS**  
 For Twelve Months Ended December 31, 2013  
 Average of Monthly Averages Basis

Report ID:  
**G-804-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	146,816,379	0	146,816,379	100,852,934	0	100,852,934	45,963,445	0	45,963,445
1	804001	Pipeline Demand Costs	25,785,458	0	25,785,458	18,056,229	0	18,056,229	7,729,229	0	7,729,229
1	804002	Transport Variable Charges	1,044,185	0	1,044,185	731,584	0	731,584	312,601	0	312,601
6	804010	Gas Costs - Fixed Hedge	(17,522)	0	(17,522)	(8,621)	0	(8,621)	(8,901)	0	(8,901)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	243,928	0	243,928	166,218	0	166,218	77,710	0	77,710
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	3,360,904	0	3,360,904	2,350,496	0	2,350,496	1,010,408	0	1,010,408
6	804700	Gas Costs - Offsystem Bookout	917,656	0	917,656	621,099	0	621,099	296,557	0	296,557
6	804711	Gas Costs - Offsystem Bookout Offset	(917,656)	0	(917,656)	(621,099)	0	(621,099)	(296,557)	0	(296,557)
6	804730	Gas Costs - Intracompany LDC Gas	34,315,422	0	34,315,422	23,534,826	0	23,534,826	10,780,596	0	10,780,596
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(4,359,796)	0	(4,359,796)	(3,506,563)	0	(3,506,563)	(853,233)	0	(853,233)
99	805111	Amortize ID Holdback	(433,047)	0	(433,047)	0	0	0	(433,047)	0	(433,047)
99	805120	Gas Expense - Rate Deferrals	9,962,339	0	9,962,339	6,310,786	0	6,310,786	3,651,553	0	3,651,553
		TOTAL PURCHASED GAS COSTS	216,718,250	0	216,718,250	148,487,889	0	148,487,889	68,230,361	0	68,230,361

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	6	Actual Therms Purchased	100.000%	69.429%	30.571%
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 December 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	1,134,036	4,266,038	5,400,074	767,723	2,832,436	3,600,159	366,313	1,433,602	1,799,915
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			1,134,036	4,266,038	5,400,074	767,723	2,832,436	3,600,159	366,313	1,433,602	1,799,915

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.395%	33.605%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.765%	33.235%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months Ended December 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	216,919	183,312	400,231	164,566	121,710	286,276	52,353	61,602	113,955
99	908600	Public Purpose Tariff Rider Expense Offset	5,377,221	0	5,377,221	5,349,709	0	5,349,709	27,512	0	27,512
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	45,063	0	45,063	45,063	0	45,063	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			5,806,691	183,312	5,990,003	5,726,826	121,710	5,848,536	79,865	61,602	141,467

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.395%	33.605%
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 December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.73%	53.73%
2	Cost of Debt		5.564%	5.632%
	Total Cost of Debt		2.990%	3.026%
	Total Weighted Cost		2.990%	3.026%
G-APL	Net Rate Base	330,043,789	219,468,961	110,574,828
	Interest Deduction for FIT Calculation	9,908,116	6,562,122	3,345,994
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 December 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	337,247,126	234,422,363	102,824,763
G-OPS	Operating & Maintenance Expense	270,154,274	188,410,143	81,744,131
G-OPS	Book Deprec/Amort and Reg Amortizations	17,894,961	12,261,201	5,633,760
G-OTX	Taxes Other than FIT	16,336,205	13,626,832	2,709,373
	Net Operating Income Before FIT	32,861,686	20,124,187	12,737,499
G-INT	Less: Interest Expense	9,908,116	6,562,122	3,345,994
G-SCM	Schedule M Adjustments	(521,157)	(1,149,768)	628,611
	Taxable Net Operating Income	22,432,413	12,412,297	10,020,116
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	7,851,345	4,344,304	3,507,041
G-DTE	Deferred FIT	1,813,616	1,499,567	314,049
99	411400 Amortized Investment Tax Credit	(39,756)	(23,760)	(15,996)
	Total FIT/Deferred FIT & ITC	9,625,205	5,820,111	3,805,094

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 December 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	12,221,097	5,585,956	17,807,053	8,153,143	4,020,149	12,173,292	4,067,954	1,565,807	5,633,761
12	997001	Contributions In Aid of Construction	0	262,708	262,708	0	175,397	175,397	0	87,311	87,311
2	997002	Injuries and Damages	0	(415,447)	(415,447)	0	(275,836)	(275,836)	0	(139,611)	(139,611)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	1,119,224	1,119,224	0	807,912	807,912	0	311,312	311,312
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	5,169,498	0	5,169,498	2,804,224	0	2,804,224	2,365,274	0	2,365,274
4	997015	Airplane Lease Payments	0	108,337	108,337	0	78,203	78,203	0	30,134	30,134
12	997016	Redemption Expense Amortization	0	365,476	365,476	0	244,010	244,010	0	121,466	121,466
4	997020	FAS87 Current Pension Accrual	0	(675,481)	(675,481)	0	(487,596)	(487,596)	0	(187,885)	(187,885)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	87,769	0	87,769	87,769	0	87,769	0	0	0
12	997032	Interest Rate Swaps	0	841,958	841,958	0	562,133	562,133	0	279,825	279,825
4	997033	DSM Tariff Rider	(340,508)	(42)	(340,550)	(195,242)	(30)	(195,272)	(145,266)	(12)	(145,278)
12	997048	AFUDC	0	(205,411)	(205,411)	0	(137,143)	(137,143)	0	(68,268)	(68,268)
11	997049	Tax Depreciation	0	(26,946,238)	(26,946,238)	0	(18,277,364)	(18,277,364)	0	(8,668,874)	(8,668,874)
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	45,063	0	45,063	45,063	0	45,063	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,407,538	1,407,538	0	954,719	954,719	0	452,819	452,819
4	997081	Deferred Compensation	0	251,196	251,196	0	181,326	181,326	0	69,870	69,870
4	997082	Meal Disallowances	0	92,335	92,335	0	66,652	66,652	0	25,683	25,683
4	997083	Paid Time Off	0	27,642	27,642	0	19,953	19,953	0	7,689	7,689
2	997084	Customer Uncollectibles	0	34,314	34,314	0	22,783	22,783	0	11,531	11,531
99	997098	Provision for Rate Refund	441,849	0	441,849	0	0	0	441,849	0	441,849
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>17,624,768</b>	<b>(18,145,925)</b>	<b>(521,157)</b>	<b>10,894,957</b>	<b>(12,044,725)</b>	<b>(1,149,768)</b>	<b>6,729,811</b>	<b>(6,101,200)</b>	<b>628,611</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
G-ALL	2	Number of Customers	100.000%	66.395%	33.605%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	69.429%	30.571%
G-ALL	11	Book Depreciation	100.000%	67.829%	32.171%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.765%	33.235%
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 December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	3,669,097	2,435,437	1,233,660
99	410100	Deferred Federal Income Tax Exp	(1,875,512)	(943,863)	(931,649)
		<b>SUBTOTAL</b>	<b>1,793,585</b>	<b>1,491,574</b>	<b>302,011</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	35,803	23,765	12,038
99	411100	Deferred Federal Income Tax Exp	(15,772)	(15,772)	0
		<b>SUBTOTAL</b>	<b>20,031</b>	<b>7,993</b>	<b>12,038</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>1,813,616</b>	<b>1,499,567</b>	<b>314,049</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.377%	33.623%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS  
**TAXES OTHER THAN FEDERAL INCOME TAX**  
 For Twelve Months Ended December 31, 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	224,631	224,631	0	157,848	157,848	0	66,783	66,783
		TOTAL UNDERGROUND STORAGE TAX	0	224,631	224,631	0	157,848	157,848	0	66,783	66,783
		DISTRIBUTION									
99	408110	State Excise Tax	5,763,595	0	5,763,595	5,763,595	0	5,763,595	0	0	0
99	408120	Municipal Occupation & License Tax	6,761,244	0	6,761,244	5,571,742	0	5,571,742	1,189,502	0	1,189,502
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	3,388,820	0	3,388,820	2,133,647	0	2,133,647	1,255,173	0	1,255,173
99	409100	State Income Tax	197,915	0	197,915	0	0	0	197,915	0	197,915
		TOTAL DISTRIBUTION TAX	16,111,574	0	16,111,574	13,468,984	0	13,468,984	2,642,590	0	2,642,590
		TOTAL TAXES OTHER THAN FIT	16,111,574	224,631	16,336,205	13,468,984	157,848	13,626,832	2,642,590	66,783	2,709,373

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 December 31, 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	777,342	1,923,360	964,981	561,124	1,526,105	181,037	216,218	397,255
4	3031XX	Misc Intangible IT Plant (3031XX)	7,895	11,154,916	11,162,811	0	8,052,176	8,052,176	7,895	3,102,740	3,110,635
TOTAL INTANGIBLE PLANT			1,153,913	11,932,258	13,086,171	964,981	8,613,300	9,578,281	188,932	3,318,958	3,507,890
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	1,450,000	1,450,000	0	1,018,915	1,018,915	0	431,085	431,085
1	352XXX	Wells	0	18,389,620	18,389,620	0	12,922,386	12,922,386	0	5,467,234	5,467,234
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	11,576,105	11,576,105	0	8,134,529	8,134,529	0	3,441,576	3,441,576
1	355000	Measuring & Regulating Equipment	0	265,419	265,419	0	186,510	186,510	0	78,909	78,909
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,570,266	1,570,266	0	1,103,426	1,103,426	0	466,840	466,840
TOTAL UNDERGROUND STORAGE PLANT			0	35,166,405	35,166,405	0	24,711,433	24,711,433	0	10,454,972	10,454,972
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	68,639	0	68,639	5,504	0	5,504	63,135	0	63,135
6	375000	Structures & Improvements	834,953	21,451	856,404	565,711	14,893	580,604	269,242	6,558	275,800
6	376000	Mains	238,483,669	2,512,521	240,996,190	155,041,911	1,744,418	156,786,329	83,441,758	768,103	84,209,861
6	378000	Measuring & Reg Station Equip-General	5,291,369	57,440	5,348,809	3,212,710	39,880	3,252,590	2,078,659	17,560	2,096,219
6	379000	Measuring & Reg Station Equip-City Gate	6,016,528	0	6,016,528	1,856,519	0	1,856,519	4,160,009	0	4,160,009
6	380000	Services	154,559,629	0	154,559,629	104,897,971	0	104,897,971	49,661,658	0	49,661,658
6	381000	Meters	65,231,533	0	65,231,533	43,631,407	0	43,631,407	21,600,126	0	21,600,126
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	3,026,670	0	3,026,670	2,393,787	0	2,393,787	632,883	0	632,883
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			473,602,003	2,591,412	476,193,415	311,669,863	1,799,191	313,469,054	161,932,140	792,221	162,724,361

RESULTS OF OPERATIONS	Report ID:
<b>GAS UTILITY PLANT</b>	<b>G-PLT-12A</b>
For Twelve Months Ended December 31, 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	596,357	1,171,330	90,851	229,794	320,645
4	390XXX	Structures & Improvements	4,756,129	14,850,970	19,607,099	3,594,414	10,720,173	14,314,587	1,161,715	4,130,797	5,292,512
4	391XXX	Office Furniture & Equipment	2,053	9,447,887	9,449,940	0	6,819,957	6,819,957	2,053	2,627,930	2,629,983
4	392XXX	Transportation Equipment	7,253,903	1,751,994	9,005,897	5,425,579	1,264,677	6,690,256	1,828,324	487,317	2,315,641
4	393000	Stores Equipment	150,522	403,663	554,185	113,406	291,384	404,790	37,116	112,279	149,395
4	394000	Tools, Shop & Garage Equipment	2,397,272	3,155,033	5,552,305	1,948,024	2,277,461	4,225,485	449,248	877,572	1,326,820
4	395000	Laboratory Equipment	76,226	254,605	330,831	57,491	183,787	241,278	18,735	70,818	89,553
4	396XXX	Power Operated Equipment	3,797,869	1,078,350	4,876,219	2,799,641	778,407	3,578,048	998,228	299,943	1,298,171
4	397XXX	Communications Equipment	1,992,251	6,157,673	8,149,924	692,595	4,444,916	5,137,511	1,299,656	1,712,757	3,012,413
4	398000	Miscellaneous Equipment	406	86,487	86,893	396	62,431	62,827	10	24,056	24,066
		TOTAL GENERAL PLANT	21,092,455	38,012,813	59,105,268	15,206,519	27,439,550	42,646,069	5,885,936	10,573,263	16,459,199
		TOTAL PLANT IN SERVICE	495,848,371	87,702,888	583,551,259	327,841,363	62,563,474	390,404,837	168,007,008	25,139,414	193,146,422
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,693,867)	(12,693,867)	0	(8,919,980)	(8,919,980)	0	(3,773,887)	(3,773,887)
G-ADEP		Distribution Plant	(161,554,126)	(1,474,842)	(163,028,968)	(107,637,559)	(1,023,968)	(108,661,527)	(53,916,567)	(450,874)	(54,367,441)
G-ADEP		General Plant	(5,104,019)	(10,670,295)	(15,774,314)	(3,069,521)	(7,702,352)	(10,771,873)	(2,034,498)	(2,967,943)	(5,002,441)
		TOTAL ACCUMULATED DEPRECIATION	(166,658,145)	(24,839,004)	(191,497,149)	(110,707,080)	(17,646,300)	(128,353,380)	(55,951,065)	(7,192,704)	(63,143,769)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(132,741)	(35,171)	(167,912)	(87,742)	(25,388)	(113,130)	(44,999)	(9,783)	(54,782)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(5,279,800)	(5,279,800)	0	(3,811,223)	(3,811,223)	0	(1,468,577)	(1,468,577)
G-AAAMT		Underground Storage	0	(239,518)	(239,518)	0	(168,309)	(168,309)	0	(71,209)	(71,209)
G-AAAMT		General Plant - 390200, 396200	(4,537)	(33,646)	(38,183)	(3,594)	(24,287)	(27,881)	(943)	(9,359)	(10,302)
		TOTAL ACCUMULATED AMORTIZATION	(137,278)	(5,588,135)	(5,725,413)	(91,336)	(4,029,207)	(4,120,543)	(45,942)	(1,558,928)	(1,604,870)
		TOTAL ACCUMULATED DEPR/AMORT	(166,795,423)	(30,427,139)	(197,222,562)	(110,798,416)	(21,675,507)	(132,473,923)	(55,997,007)	(8,751,632)	(64,748,639)
		NET GAS UTILITY PLANT before DFIT	329,052,948	57,275,749	386,328,697	217,042,947	40,887,967	257,930,914	112,010,001	16,387,782	128,397,783
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(64,414,529)	(64,414,529)	0	(43,006,360)	(43,006,360)	0	(21,408,169)	(21,408,169)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(8,291,805)	(8,291,805)	0	(5,963,680)	(5,963,680)	0	(2,328,125)	(2,328,125)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(106,006)	(106,006)	0	(76,520)	(76,520)	0	(29,486)	(29,486)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,176,019)	(1,176,019)	0	(785,169)	(785,169)	0	(390,850)	(390,850)
		TOTAL ACCUMULATED DFIT	0	(73,988,359)	(73,988,359)	0	(49,831,729)	(49,831,729)	0	(24,156,630)	(24,156,630)

RESULTS OF OPERATIONS	Report ID:
<b>GAS UTILITY PLANT</b>	<b>G-PLT-12A</b>
For Twelve Months Ended December 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
		NET GAS UTILITY PLANT	329,052,948	(16,712,610)	312,340,338	217,042,947	(8,943,762)	208,099,185	112,010,001	(7,768,848)	104,241,153

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand		100.000%		70.270%		29.730%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		72.185%		27.815%
G-ALL	6	Actual Therms Purchased		100.000%		69.429%		30.571%
G-ALL	12	Net Gas Plant (before DFIT)		100.000%		66.765%		33.235%

RESULTS OF OPERATIONS		Report ID:
ADJUSTMENTSTO NET GAS UTILITY PLANT		G-APL-12A
For Twelve Months Ended December 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	329,052,948	(16,712,610)	312,340,338	217,042,947	(8,943,762)	208,099,185	112,010,001	(7,768,848)	104,241,153
		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	10,921,721	10,921,721	0	7,674,693	7,674,693	0	3,247,028	3,247,028
4	252000	Customer Advances	(77,864)	119	(77,745)	(11,804)	86	(11,718)	(66,060)	33	(66,027)
99	235199	Customer Deposits	(320,418)	0	(320,418)	(320,418)	0	(320,418)	0	0	0
C-WKC		Working Capital	0	1,448,829	1,448,829	0	0	0	0	1,448,829	1,448,829
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(398,282)	18,101,733	17,703,451	(332,222)	11,701,998	11,369,776	(66,060)	6,399,735	6,333,675
		NET RATE BASE	328,654,666	1,389,123	330,043,789	216,710,725	2,758,236	219,468,961	111,943,941	(1,369,113)	110,574,828

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12A</b>
For Twelve Months Ended December 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	
<b>Electric Production</b>														
Steam (ED-AN)	7,661,395	7,661,395												
Hydro (ED-AN)	8,053,492	8,053,492												
Other (ED-AN)	9,211,860	9,211,860												
<b>Total Electric Production</b>	<b>24,926,747</b>	<b>24,926,747</b>												
<b>Electric Transmission</b>														
ED-AN	10,014,786	10,014,786												
<b>Total Electric Transmission</b>	<b>10,014,786</b>	<b>10,014,786</b>												
<b>Electric Distribution</b>														
ED-ID	13,167,519	13,167,519												
ED-WA	22,357,379	22,357,379												
<b>Total Electric Distribution</b>	<b>35,524,898</b>	<b>35,524,898</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	540,299		540,299			540,299	540,299		379,668	379,668		160,631	160,631	
GD-OR	113,379			113,379										
<b>Total Gas Underground Storage</b>	<b>653,678</b>		<b>540,299</b>	<b>113,379</b>		<b>540,299</b>	<b>540,299</b>		<b>379,668</b>	<b>379,668</b>		<b>160,631</b>	<b>160,631</b>	
<b>Gas Distribution</b>														
6 GD-AN	62,498		62,498			62,498	62,498		43,392	43,392		19,106	19,106	
GD-ID	3,950,554		3,950,554		3,950,554	3,950,554	3,950,554				3,950,554		3,950,554	
GD-WA	7,883,063		7,883,063		7,883,063	7,883,063	7,883,063	7,883,063		7,883,063			7,883,063	
GD-OR	3,987,153			3,987,153										
<b>Total Gas Distribution</b>	<b>15,883,268</b>		<b>11,896,115</b>	<b>3,987,153</b>		<b>11,833,617</b>	<b>62,498</b>	<b>11,896,115</b>	<b>7,883,063</b>	<b>43,392</b>	<b>7,926,455</b>	<b>3,950,554</b>	<b>19,106</b>	<b>3,969,660</b>
<b>General Plant</b>														
ED-AN	2,526,888	2,526,888												
ED-ID	163,196	163,196												
ED-WA	869,124	869,124												
7,4 CD-AA	13,404,402	9,697,549	2,600,588	1,106,265		2,600,588	2,600,588		1,877,234	1,877,234		723,354	723,354	
9,4 CD-AN	682,355	540,568	141,787			141,787	141,787		102,349	102,349		39,438	39,438	
9 CD-ID	297,829	235,943	61,886		61,886	61,886	61,886				61,886		61,886	
9 CD-WA	166,303	131,747	34,556		34,556	34,556	34,556	34,556		34,556			34,556	
8,4 GD-AA	157,144		110,504	46,640		110,504	110,504		79,767	79,767		30,737	30,737	
4 GD-AN	36,085		36,085			36,085	36,085		26,048	26,048		10,037	10,037	
GD-ID	49,876		49,876		49,876	49,876	49,876				49,876		49,876	
GD-WA	211,935		211,935		211,935	211,935	211,935	211,935		211,935			211,935	
GD-OR	254,238			254,238										
<b>Total General Plant</b>	<b>18,819,375</b>	<b>14,165,015</b>	<b>3,247,217</b>	<b>1,407,143</b>		<b>358,253</b>	<b>2,888,964</b>	<b>3,247,217</b>	<b>246,491</b>	<b>2,085,398</b>	<b>2,331,889</b>	<b>111,762</b>	<b>803,566</b>	<b>915,328</b>
<b>Total Depreciation Expense</b>	<b>105,822,752</b>	<b>84,631,446</b>	<b>15,683,631</b>	<b>5,507,675</b>		<b>12,191,870</b>	<b>3,491,761</b>	<b>15,683,631</b>	<b>8,129,554</b>	<b>2,508,458</b>	<b>10,638,012</b>	<b>4,062,316</b>	<b>983,303</b>	<b>5,045,619</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	72.185%	27.815%
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6 Actual Therms Purchased	69.429%	30.571%

RESULTS OF OPERATIONS  
**GAS-NORTH AMORTIZATION EXPENSE**  
 For Twelve Months Ended December 31, 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	918,400	918,400											
Misc Intangible Plt (303000)	ED-AN	82,460	82,460											
<b>Total Production/Transmission</b>		<b>1,000,860</b>	<b>1,000,860</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	253,258	183,222	49,135	20,901		49,135	49,135		35,468	35,468		13,667	13,667
9,4	CD-AN	9,729	7,708	2,021			2,021	2,021		1,459	1,459		562	562
	GD-ID	4,058		4,058			4,058	4,058				4,058		4,058
	GD-WA	23,589		23,589			23,589	23,589	23,589		23,589			23,589
	GD-OR	7,778			7,778									
<b>Total General Plant - 303000</b>		<b>298,412</b>	<b>190,930</b>	<b>78,803</b>	<b>28,679</b>		<b>27,647</b>	<b>51,156</b>	<b>78,803</b>	<b>23,589</b>	<b>36,927</b>	<b>60,516</b>	<b>4,058</b>	<b>14,229</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	8,881,258	6,425,235	1,723,053	732,970		1,723,053	1,723,053		1,243,786	1,243,786		479,267	479,267
9,4	CD-AN	6,339	5,022	1,317			1,317	1,317		951	951		366	366
9,4	CD-ID	7,599	6,020	1,579			1,579	1,579				1,579		1,579
	ED-AN	181,327	181,327											
	ED-ID	4,747	4,747											
	ED-WA	457,291	457,291											
8,4	GD-AA	441,542		310,492	131,050		310,492	310,492		224,129	224,129		86,363	86,363
4	GD-AN	2,352		2,352			2,352	2,352		1,698	1,698		654	654
	GD-OR	250			250									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>9,982,705</b>	<b>7,079,642</b>	<b>2,038,793</b>	<b>864,270</b>		<b>1,579</b>	<b>2,037,214</b>	<b>2,038,793</b>		<b>1,470,564</b>	<b>1,470,564</b>	<b>1,579</b>	<b>566,650</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	28,855	20,876	5,598	2,381		5,598	5,598		4,041	4,041		1,557	1,557
4	ED-AN	9,627	9,627											
	GD-OR	3,139			3,139									
<b>Total General Plant - 390200, 396200</b>		<b>41,621</b>	<b>30,503</b>	<b>5,598</b>	<b>5,520</b>		<b>5,598</b>	<b>5,598</b>		<b>4,041</b>	<b>4,041</b>		<b>1,557</b>	<b>1,557</b>
<b>Total Amortization Expense</b>		<b>11,350,823</b>	<b>8,328,932</b>	<b>2,123,422</b>	<b>898,469</b>		<b>29,226</b>	<b>2,094,196</b>	<b>2,123,422</b>	<b>23,589</b>	<b>1,511,692</b>	<b>1,535,281</b>	<b>5,637</b>	<b>582,504</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	72.185%	27.815%
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 December 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	
<b>Electric Production</b>														
Steam (ED-AN)	(281,776,749)	(281,776,749)												
Hydro (ED-AN)	(119,530,627)	(119,530,627)												
Other (ED-AN)	(81,281,438)	(81,281,438)												
<b>Total Electric Production</b>	<b>(482,588,814)</b>	<b>(482,588,814)</b>												
<b>Electric Transmission</b>														
ED-AN	(187,618,439)	(187,618,439)												
<b>Total Electric Transmission</b>	<b>(187,618,439)</b>	<b>(187,618,439)</b>												
<b>Electric Distribution</b>														
ED-ID	(144,551,961)	(144,551,961)												
ED-WA	(236,201,306)	(236,201,306)												
<b>Total Electric Distribution</b>	<b>(380,753,267)</b>	<b>(380,753,267)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(12,693,867)		(12,693,867)			(12,693,867)	(12,693,867)		(8,919,980)	(8,919,980)		(3,773,887)	(3,773,887)	
GD-OR	(462,112)			(462,112)										
<b>Total Gas Underground Storage</b>	<b>(13,155,979)</b>		<b>(12,693,867)</b>	<b>(462,112)</b>		<b>(12,693,867)</b>	<b>(12,693,867)</b>		<b>(8,919,980)</b>	<b>(8,919,980)</b>		<b>(3,773,887)</b>	<b>(3,773,887)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(1,474,842)		(1,474,842)			(1,474,842)	(1,474,842)		(1,023,968)	(1,023,968)		(450,874)	(450,874)	
GD-ID	(53,916,567)		(53,916,567)			(53,916,567)	(53,916,567)				(53,916,567)		(53,916,567)	
GD-WA	(107,637,559)		(107,637,559)			(107,637,559)	(107,637,559)	(107,637,559)						
GD-OR	(88,563,919)			(88,563,919)										
<b>Total Gas Distribution</b>	<b>(251,592,887)</b>		<b>(163,028,968)</b>	<b>(88,563,919)</b>		<b>(161,554,126)</b>	<b>(1,474,842)</b>	<b>(163,028,968)</b>	<b>(107,637,559)</b>	<b>(1,023,968)</b>	<b>(108,661,527)</b>	<b>(53,916,567)</b>	<b>(450,874)</b>	<b>(54,367,441)</b>
<b>General Plant</b>														
ED-AN	(35,055,537)	(35,055,537)												
ED-ID	(5,756,316)	(5,756,316)												
ED-WA	(11,664,318)	(11,664,318)												
7,4 CD-AA	(30,674,461)	(22,191,746)	(5,951,152)	(2,531,563)		(5,951,152)	(5,951,152)		(4,295,839)	(4,295,839)		(1,655,313)	(1,655,313)	
9,4 CD-AN	(11,032,498)	(8,740,055)	(2,292,443)			(2,292,443)	(2,292,443)		(1,654,800)	(1,654,800)		(637,643)	(637,643)	
9 CD-ID	(4,586,338)	(3,633,343)	(952,995)			(952,995)	(952,995)				(952,995)		(952,995)	
9 CD-WA	(2,270,686)	(1,798,860)	(471,826)			(471,826)	(471,826)	(471,826)			(471,826)			
8,4 GD-AA	(1,396,133)		(981,761)	(414,372)		(981,761)	(981,761)		(708,684)	(708,684)		(273,077)	(273,077)	
4 GD-AN	(1,444,939)		(1,444,939)			(1,444,939)	(1,444,939)		(1,043,029)	(1,043,029)		(401,910)	(401,910)	
GD-ID	(1,081,503)		(1,081,503)			(1,081,503)	(1,081,503)				(1,081,503)		(1,081,503)	
GD-WA	(2,597,695)		(2,597,695)			(2,597,695)	(2,597,695)	(2,597,695)			(2,597,695)			
GD-OR	(3,685,326)			(3,685,326)										
<b>Total General Plant</b>	<b>(111,245,750)</b>	<b>(88,840,175)</b>	<b>(15,774,314)</b>	<b>(6,631,261)</b>		<b>(5,104,019)</b>	<b>(10,670,295)</b>	<b>(15,774,314)</b>	<b>(3,069,521)</b>	<b>(7,702,352)</b>	<b>(10,771,873)</b>	<b>(2,034,498)</b>	<b>(2,967,943)</b>	<b>(5,002,441)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,426,955,136)</b>	<b>(1,139,800,695)</b>	<b>(191,497,149)</b>	<b>(95,657,292)</b>		<b>(166,658,145)</b>	<b>(24,839,004)</b>	<b>(191,497,149)</b>	<b>(110,707,080)</b>	<b>(17,646,300)</b>	<b>(128,353,380)</b>	<b>(55,951,065)</b>	<b>(7,192,704)</b>	<b>(63,143,769)</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	72.185%	27.815%
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6 Actual Therms Purchased	69.429%	30.571%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12A</b>
For Twelve Months Ended December 31, 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	(6,926,954)	(6,926,954)												
Misc Intangible PIt (303000)	ED-AN	(654,326)	(654,326)												
<b>Total Production/Transmission</b>		<b>(7,581,280)</b>	<b>(7,581,280)</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	(84,853)	(84,853)												
Misc Intangible PIt (303000)	ED-WA	(23,765)	(23,765)												
<b>Total Distribution</b>		<b>(108,618)</b>	<b>(108,618)</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	(124,531)	(90,093)	(24,160)	(10,278)		(24,160)	(24,160)		(17,440)	(17,440)	(6,720)	(6,720)		
9,4	CD-AN	(52,989)	(41,978)	(11,011)			(11,011)	(11,011)		(7,948)	(7,948)	(3,063)	(3,063)		
	GD-ID	(44,999)		(44,999)			(44,999)	(44,999)				(44,999)	(44,999)		
	GD-WA	(87,742)		(87,742)			(87,742)	(87,742)		(87,742)	(87,742)				
	GD-OR	(52,579)			(52,579)										
<b>Total General Plant - 303000</b>		<b>(362,840)</b>	<b>(132,071)</b>	<b>(167,912)</b>	<b>(62,857)</b>		<b>(132,741)</b>	<b>(35,171)</b>	<b>(167,912)</b>	<b>(87,742)</b>	<b>(25,388)</b>	<b>(113,130)</b>	<b>(44,999)</b>	<b>(9,783)</b>	<b>(54,782)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	(23,521,561)	(17,016,908)	(4,563,418)	(1,941,235)		(4,563,418)	(4,563,418)		(3,294,103)	(3,294,103)	(1,269,315)	(1,269,315)		
9,4	CD-AN	(1,983)	(1,571)	(412)			(412)	(412)		(297)	(297)	(115)	(115)		
9	CD-ID	(2,700)	(2,139)	(561)			(561)	(561)				(561)	(561)		
	ED-AN	(485,005)	(485,005)												
	ED-ID	(6,119)	(6,119)												
	ED-WA	(681,881)	(681,881)												
8,4	GD-AA	(1,005,924)		(707,366)	(298,558)		(707,366)	(707,366)		(510,612)	(510,612)	(196,754)	(196,754)		
4	GD-AN	(8,604)		(8,604)			(8,604)	(8,604)		(6,211)	(6,211)	(2,393)	(2,393)		
	GD-OR	(859)			(859)										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>(25,714,636)</b>	<b>(18,193,623)</b>	<b>(5,280,361)</b>	<b>(2,240,652)</b>		<b>(5,279,800)</b>	<b>(5,280,361)</b>		<b>(3,811,223)</b>	<b>(3,811,223)</b>		<b>(1,468,577)</b>	<b>(1,469,138)</b>	
<b>Gas Underground Storage</b>															
1	GD-AN	(239,518)		(239,518)			(239,518)	(239,518)		(168,309)	(168,309)	(71,209)	(71,209)		
<b>Total Gas Underground Storage</b>		<b>(239,518)</b>		<b>(239,518)</b>			<b>(239,518)</b>	<b>(239,518)</b>		<b>(168,309)</b>	<b>(168,309)</b>		<b>(71,209)</b>	<b>(71,209)</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	(173,422)	(125,464)	(33,646)	(14,312)		(33,646)	(33,646)		(24,287)	(24,287)	(9,359)	(9,359)		
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	(49,360)	(49,360)												
	ED-WA	(110,678)	(110,678)												
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)		(1,863)	(1,863)				
	GD-OR	(50,160)			(50,160)										
<b>Total General Plant - 390200, 396200</b>		<b>(398,353)</b>	<b>(295,698)</b>	<b>(38,183)</b>	<b>(64,472)</b>		<b>(4,537)</b>	<b>(33,646)</b>	<b>(38,183)</b>	<b>(3,594)</b>	<b>(24,287)</b>	<b>(27,881)</b>	<b>(943)</b>	<b>(9,359)</b>	<b>(10,302)</b>
<b>Total Accumulated Amortization</b>		<b>(34,405,245)</b>	<b>(26,311,290)</b>	<b>(5,725,974)</b>	<b>(2,367,981)</b>		<b>(137,278)</b>	<b>(5,588,135)</b>	<b>(5,725,974)</b>	<b>(91,336)</b>	<b>(4,029,207)</b>	<b>(4,120,543)</b>	<b>(45,942)</b>	<b>(1,558,928)</b>	<b>(1,605,431)</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 December 31, 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	72.185%	27.815%
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 December 31, 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	394,714	9,661	362,279	22,774	394,714	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	578,485	0	0	0	0	0	0	0	0	578,485	0	578,485
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>6,595,423</b>	<b>382,563</b>	<b>708,653</b>	<b>3,108,652</b>	<b>4,199,868</b>	<b>574,973</b>	<b>90,851</b>	<b>826,151</b>	<b>1,491,975</b>	<b>578,485</b>	<b>325,095</b>	<b>903,580</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,582,100	814,206	2,105,541	3,662,353	6,582,100	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,143,037	0	0	0	0	2,143,037	0	0	0	2,143,037	0	0
99		GD-OR / AS	3,508,552	0	0	0	0	0	0	0	0	3,508,552	0	3,508,552
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	67,929,044	0	0	49,143,946	49,143,946	0	0	13,178,914	13,178,914	0	5,606,184	5,606,184
9		CD-WA / ID / AN	20,622,499	5,533,452	4,429,099	6,374,799	16,337,350	1,451,378	1,161,715	1,672,056	4,285,149	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>100,785,232</b>	<b>6,347,658</b>	<b>6,534,640</b>	<b>59,181,098</b>	<b>72,063,396</b>	<b>3,594,415</b>	<b>1,161,715</b>	<b>14,850,970</b>	<b>19,607,100</b>	<b>3,508,552</b>	<b>5,606,184</b>	<b>9,114,736</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,016,784	2,369,898	14,649	5,632,237	8,016,784	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	470,176	0	0	0	0	0	0	330,628	330,628	0	139,548	139,548
7		CD-AA	46,865,467	0	0	33,905,291	33,905,291	0	0	9,092,369	9,092,369	0	3,867,807	3,867,807
9		CD-WA / ID / AN	97,660	0	7,826	69,541	77,367	0	2,053	18,240	20,293	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>55,456,737</b>	<b>2,369,898</b>	<b>22,475</b>	<b>39,607,069</b>	<b>41,999,442</b>	<b>0</b>	<b>2,053</b>	<b>9,447,887</b>	<b>9,449,940</b>	<b>0</b>	<b>4,007,355</b>	<b>4,007,355</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	19,666,053	9,067,096	3,428,575	7,170,382	19,666,053	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,901,542	0	0	0	0	5,033,226	1,632,303	1,236,013	7,901,542	0	0	0
99		GD-OR / AS	2,727,800	0	0	0	0	0	0	0	0	2,727,800	0	2,727,800
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	4,820,106	1,495,865	747,340	1,575,331	3,818,536	392,353	196,021	413,196	1,001,570	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>35,645,298</b>	<b>10,562,961</b>	<b>4,175,915</b>	<b>9,129,000</b>	<b>23,867,876</b>	<b>5,425,579</b>	<b>1,828,324</b>	<b>1,751,995</b>	<b>9,005,898</b>	<b>2,727,800</b>	<b>43,724</b>	<b>2,771,524</b>

RESULTS OF OPERATIONS
<b>COMMON GENERAL PLANT</b>
For Twelve Months Ended December 31, 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	2,261,481	111,077	141,508	1,538,984	1,791,569	29,134	37,116	403,662	469,912	0	0	
		<b>TOTAL ACCOUNT</b>	<b>2,798,308</b>	<b>121,816</b>	<b>156,253</b>	<b>1,908,829</b>	<b>2,186,898</b>	<b>113,405</b>	<b>37,116</b>	<b>403,662</b>	<b>554,183</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,221,515	1,111,774	352,977	1,756,764	3,221,515	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,795,583	0	0	0	0	1,936,291	442,670	416,622	2,795,583	0	0	
99		GD-OR / AS	909,984	0	0	0	0	0	0	0	0	909,984	909,984	
8		GD-AA	1,359,730	0	0	0	0	0	0	956,162	956,162	0	403,568	
7		CD-AA	8,878,448	0	0	6,423,202	6,423,202	0	0	1,722,508	1,722,508	0	732,738	
9		CD-WA / ID / AN	375,632	44,732	25,079	227,768	297,579	11,733	6,578	59,742	78,053	0	0	
		<b>TOTAL ACCOUNT</b>	<b>17,540,892</b>	<b>1,156,506</b>	<b>378,056</b>	<b>8,407,734</b>	<b>9,942,296</b>	<b>1,948,024</b>	<b>449,248</b>	<b>3,155,034</b>	<b>5,552,306</b>	<b>909,984</b>	<b>1,136,306</b>	<b>2,046,290</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	913,442	164,128	80,671	668,643	913,442	0	0	0	0	0	0	
99		GD-WA / ID / AN	170,343	0	0	0	0	55,434	18,079	96,830	170,343	0	0	
99		GD-OR / AS	151,805	0	0	0	0	0	0	0	0	151,805	151,805	
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	160,904	7,841	2,503	117,125	127,469	2,057	657	30,721	33,435	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,834,711</b>	<b>171,969</b>	<b>83,174</b>	<b>1,043,076</b>	<b>1,298,219</b>	<b>57,491</b>	<b>18,736</b>	<b>254,605</b>	<b>330,832</b>	<b>151,805</b>	<b>53,855</b>	<b>205,660</b>

RESULTS OF OPERATIONS
<b>COMMON GENERAL PLANT</b>
For Twelve Months Ended December 31, 2013
Average of Monthly Averages Basis

Report ID: <b>C-GPL-12A</b>
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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
	396XXX	Power Operated Equipment											
99		ED-WA / ID / AN	38,741,292	17,880,515	10,640,519	10,220,258	38,741,292	0	0	0	0	0	0
99		GD-WA / ID / AN	4,452,374	0	0	0	0	2,731,328	890,552	830,494	4,452,374	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	1,522,476	260,444	410,518	535,159	1,206,121	68,312	107,675	140,368	316,355	0	0
		<b>TOTAL ACCOUNT</b>	<b>45,314,013</b>	<b>18,140,959</b>	<b>11,051,037</b>	<b>11,156,240</b>	<b>40,348,236</b>	<b>2,799,640</b>	<b>998,227</b>	<b>1,078,351</b>	<b>4,876,218</b>	<b>43,834</b>	<b>45,725</b>
	397XXX	Communication Equipment											
99		ED-WA / ID / AN	50,192,594	9,788,015	2,912,283	37,492,296	50,192,594	0	0	0	0	0	0
99		GD-WA / ID / AN	1,114,006	0	0	0	0	590,534	457,300	66,172	1,114,006	0	0
99		GD-OR / AS	990,898	0	0	0	0	0	0	0	0	990,898	0
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702
7		CD-AA	18,804,340	0	0	13,604,188	13,604,188	0	0	3,648,230	3,648,230	0	1,551,922
9		CD-WA / ID / AN	12,943,153	389,113	3,211,523	6,653,060	10,253,696	102,061	842,355	1,745,041	2,689,457	0	0
		<b>TOTAL ACCOUNT</b>	<b>85,037,923</b>	<b>10,177,128</b>	<b>6,123,806</b>	<b>57,749,544</b>	<b>74,050,478</b>	<b>692,595</b>	<b>1,299,655</b>	<b>6,157,673</b>	<b>8,149,923</b>	<b>990,898</b>	<b>1,846,624</b>
	398000	Miscellaneous Equipment											
99		ED-WA / ID / AN	36,332	0	2,299	34,033	36,332	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	440,393	0	0	318,606	318,606	0	0	85,441	85,441	0	36,346
9		CD-WA / ID / AN	6,992	1,511	40	3,989	5,540	396	10	1,046	1,452	0	0
		<b>TOTAL ACCOUNT</b>	<b>486,084</b>	<b>1,511</b>	<b>2,339</b>	<b>356,628</b>	<b>360,478</b>	<b>396</b>	<b>10</b>	<b>86,487</b>	<b>86,893</b>	<b>2,367</b>	<b>36,346</b>
		<b>TOTAL GENERAL PLANT</b>	<b>351,494,621</b>	<b>49,432,969</b>	<b>29,236,348</b>	<b>191,647,870</b>	<b>270,317,187</b>	<b>15,206,518</b>	<b>5,885,935</b>	<b>38,012,815</b>	<b>59,105,268</b>	<b>8,970,952</b>	<b>13,101,214</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:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended December 31, 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	2,101,673	153,179	0	1,948,494	2,101,673	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	3,798,868	0	0	2,748,329	2,748,329	0	0	737,018	737,018	0
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0
		TOTAL ACCOUNT	7,650,743	153,179	0	4,850,558	5,003,737	964,981	181,037	777,341	1,923,359	410,126
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	3,212,367	2,290,543	23,524	898,300	3,212,367	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,176,401	0	0	0	0	0	0	1,530,445	1,530,445	645,956
7		CD-AA	45,850,760	0	0	33,171,191	33,171,191	0	0	8,895,506	8,895,506	0
9		CD-WA / ID / AN	69,676	0	30,099	25,099	55,198	0	7,895	6,583	14,478	0
		TOTAL ACCOUNT	51,309,204	2,290,543	53,623	34,094,590	36,438,756	0	7,895	10,432,534	10,440,429	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	61,169	0	0	61,169	61,169	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,664,014	0	0	2,650,768	2,650,768	0	0	710,855	710,855	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,737,940	0	0	2,711,937	2,711,937	0	0	722,381	722,381	1,231
		TOTAL	62,697,887	2,443,722	53,623	41,657,085	44,154,430	964,981	188,932	11,932,256	13,086,169	411,357

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 December 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	(40,669,769)	(29,422,951)	(7,890,342)	(3,356,476)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,932,064)	(1,530,600)	(401,464)	0
7	283750	CD-AA	(546,395)	(395,295)	(106,006)	(45,094)
		<b>Total</b>	<b>(43,148,228)</b>	<b>(31,348,846)</b>	<b>(8,397,812)</b>	<b>(3,401,570)</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 December 31, 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		838,695	838,695		838,695	838,695		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		567,550	567,550		567,550	567,550		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,741,329	6,741,329		5,477,332	5,477,332		1,263,997	1,263,997
1	154300	PLANT MATERIALS & OPER SUP-CS2		254,150	254,150		206,497	206,497		47,653	47,653
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		715,355	715,355		581,226	581,226		134,129	134,129
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		3,873	3,873		3,147	3,147		726	726
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		1,067	1,067		867	867		200	200
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		11,326	11,326		9,202	9,202		2,124	2,124
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	16,841,047		16,841,047	16,841,047		16,841,047	0		0
<b>TOTAL</b>			<b>16,841,047</b>	<b>9,133,345</b>	<b>25,974,392</b>	<b>16,841,047</b>	<b>7,684,516</b>	<b>24,525,563</b>	<b>0</b>	<b>1,448,829</b>	<b>1,448,829</b>

ALLOCATION RATIOS: