

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	18,204,253	11,121,531	7,082,722
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	18,204,253	11,121,531	7,082,722
G-APL		Gas Net Adjusted Rate Base	321,323,321	211,852,455	109,470,866
		RATE OF RETURN	5.665%	5.250%	6.470%

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
1	Input	System Contract Demand	100.000%	69.990%	30.010%
2	Input	Number of Customers	226,061	150,112	75,949
		Percent	100.000%	66.403%	33.597%
3	G-OPS	Direct Distribution Operating Expense	11,536,062	8,163,046	3,373,016
		Percent	100.000%	70.761%	29.239%
	Input	Jurisdictional 4-Factor Ratio			
		Direct O & M Accounts 798 - 894	3,867,623	2,782,690	1,084,933
		Direct O & M Accounts 901 - 935	8,564,260	7,131,870	1,432,390
		Total	12,431,883	9,914,560	2,517,323
		Percentage	100.000%	79.751%	20.249%
		Direct Labor			
		Amount: Accounts 798 - 894	6,378,039	4,276,726	2,101,313
		Amount: Accounts 901 - 935	3,179,345	2,561,572	617,773
		Total	9,557,384	6,838,298	2,719,086
		Percentage	100.000%	71.550%	28.450%
		Total Number of Customers	226,219	150,113	76,106
		Percentage	100.000%	66.357%	33.643%
		Total Direct Plant	315,235,804	204,120,984	111,114,820
		Percentage	100.000%	64.752%	35.248%
4		Total Four Factor Allocators	400.000%	282.410%	117.590%
		Percent	100.000%	70.603%	29.397%

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

AVISTA UTILITIES

6	Input	Actual Therms Purchased Percent	08-31-2013	239,518,761 100.000%	165,646,037 69.158%	73,872,724 30.842%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,965,506	60,243,237	5,651,108	3,071,161
		Direct O & M Accts 901 - 935		41,147,627	29,854,933	8,129,433	3,163,261
		Direct O & M Accts 901 - 905 Utility 9 Only		4,465,312	3,053,607	1,411,705	XXXXXX
		Adjustments		0			
		Total		114,578,445	93,151,777	15,192,246	6,234,422
		Percentage		100.000%	81.300%	13.259%	5.441%
		Direct Labor Accts 500 - 894		65,772,800	51,029,386	10,468,202	4,275,212
		Direct Labor Accts 901 - 935		5,175,642	3,333,358	497,385	1,344,899
		Direct Labor Accts 901 - 905 Utility 9 Only		10,669,036	7,158,435	3,510,601	XXXXXX
		Total		81,617,478	61,521,179	14,476,188	5,620,111
		Percentage		100.000%	75.377%	17.737%	6.886%
		Number of Customers at		685,332	362,462	226,219	96,651
		Percentage		100.000%	52.888%	33.009%	14.103%
		Net Direct Plant		2,540,576,273	2,027,886,265	345,513,055	167,176,953
		Percentage		100.000%	79.820%	13.600%	6.580%
		Total Percentages		400.000%	289.385%	77.605%	33.010%
7		Average (CD AA)		100.000%	72.346%	19.401%	8.253%

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GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended August 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%
Average (GD AA)			100.000%	0.000%	70.320%	29.680%

8

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

AVISTA UTILITIES

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

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GAS ALLOCATION PERCENTAGES	
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AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	12-31-2012	100.000%	0.000%	80.600%	19.400%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	12-31-2012	235,505,909	162,882,603	72,623,306	
			100.000%	69.163%	30.837%	
11	Book Depreciation Percent		15,027,666	10,087,392	4,940,274	
			100.000%	67.125%	32.875%	
12	Net Gas Plant (before DFIT) Percent		376,070,046	248,840,523	127,229,523	
			100.000%	66.169%	33.831%	
13	G-PLT Net Gas General Plant Percent		41,370,853	29,899,145	11,471,708	
			100.000%	72.271%	27.729%	
14	Net Allocated Schedule M's Percent		-17,636,970	-11,700,810	-5,936,160	
			100.000%	66.343%	33.657%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended August 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
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	129,984,766	0	129,984,766	89,940,863	0	89,940,863	40,043,903	0	40,043,903
99	4812XX	Commercial - Firm & Interruptible	65,160,524	0	65,160,524	45,872,387	0	45,872,387	19,288,137	0	19,288,137
99	4813XX	Industrial-Firm	2,849,372	0	2,849,372	1,539,724	0	1,539,724	1,309,648	0	1,309,648
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	275,356	0	275,356	244,961	0	244,961	30,395	0	30,395
99	499XX	Unbilled Revenue	37,958	0	37,958	57,672	0	57,672	(19,714)	0	(19,714)
		TOTAL SALES TO ULTIMATE CUSTOMERS	198,307,976	0	198,307,976	137,655,607	0	137,655,607	60,652,369	0	60,652,369
		OTHER OPERATING REVENUES:									
99	483XX	Sales for Resale	91,568,535	0	91,568,535	62,429,307	0	62,429,307	29,139,228	0	29,139,228
99	488000	Miscellaneous Service Revenues	25,541	0	25,541	13,347	0	13,347	12,194	0	12,194
99	489300	Transportation For Others	4,292,491	0	4,292,491	3,845,507	0	3,845,507	446,984	0	446,984
99	493000	Rent from Gas Property	2,381	0	2,381	2,329	0	2,329	52	0	52
4	495000	Other Gas Revenues	6,047,759	528,442	6,576,201	4,125,559	373,096	4,498,655	1,922,200	155,346	2,077,546
		TOTAL OTHER OPERATING REVENUES	101,936,707	528,442	102,465,149	70,416,049	373,096	70,789,145	31,520,658	155,346	31,676,004
		TOTAL GAS REVENUES	300,244,683	528,442	300,773,125	208,071,656	373,096	208,444,752	92,173,027	155,346	92,328,373
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	196,031,402	0	196,031,402	133,505,266	0	133,505,266	62,526,136	0	62,526,136
6	808XX	Net Natural Gas Storage Transactions	(2,156,181)	0	(2,156,181)	(889,016)	0	(889,016)	(1,267,165)	0	(1,267,165)
6	811000	Gas Used for Products Extraction	(857,826)	0	(857,826)	(585,566)	0	(585,566)	(272,260)	0	(272,260)
10	813000	Other Gas Expenses	0	1,151,995	1,151,995	0	796,754	796,754	0	355,241	355,241
99	813010	Gas Technology Institute (GTI) Expenses	99,598	0	99,598	70,832	0	70,832	28,766	0	28,766
		TOTAL PRODUCTION EXPENSES	193,116,993	1,151,995	194,268,988	132,101,516	796,754	132,898,270	61,015,477	355,241	61,370,718
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	28,498	28,498	0	19,946	19,946	0	8,552	8,552
1	824000	Other Expenses	0	653,919	653,919	0	457,678	457,678	0	196,241	196,241
1	837000	Other Equipment	0	501,148	501,148	0	350,753	350,753	0	150,395	150,395
		TOTAL UNDERGROUND STORAGE OPER EXP	0	1,183,565	1,183,565	0	828,377	828,377	0	355,188	355,188
G-DEPX		Depreciation Expense-Underground Storage	0	568,180	568,180	0	397,669	397,669	0	170,511	170,511
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	159	159	0	68	68
G-OTX		Taxes Other Than FIT	0	94,243	94,243	0	65,961	65,961	0	28,282	28,282
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	662,650	662,650	0	463,789	463,789	0	198,861	198,861
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,846,215	1,846,215	0	1,292,166	1,292,166	0	554,049	554,049

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended August 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
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	244,814	1,093,356	1,338,170	217,052	773,670	990,722	27,762	319,686	347,448
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,437,718	943,213	3,380,931	1,971,174	667,427	2,638,601	466,544	275,786	742,330
3	875000	Measuring & Reg Sta Exp-General	144,942	0	144,942	81,442	0	81,442	63,500	0	63,500
3	876000	Measuring & Reg Sta Exp-Industrial	24,866	0	24,866	1,164	0	1,164	23,702	0	23,702
3	877000	Measuring & Reg Sta Exp-City Gate	157,850	0	157,850	66,740	0	66,740	91,110	0	91,110
3	878000	Meter & House Regulator Expenses	1,002,756	0	1,002,756	880,461	0	880,461	122,295	0	122,295
3	879000	Customer Installation Expenses	1,608,139	69,003	1,677,142	964,638	48,827	1,013,465	643,501	20,176	663,677
3	880000	Other Expenses	1,159,428	790,997	1,950,425	754,254	559,717	1,313,971	405,174	231,280	636,454
3	881000	Rents	0	31,623	31,623	0	22,377	22,377	0	9,246	9,246
		MAINTENANCE									
3	885000	Supervision & Engineering	168,291	995	169,286	72,439	704	73,143	95,852	291	96,143
3	887000	Mains	1,817,453	1,403	1,818,856	1,224,512	993	1,225,505	592,941	410	593,351
3	889000	Measuring & Reg Sta Exp-General	230,798	0	230,798	142,238	0	142,238	88,560	0	88,560
3	890000	Measuring & Reg Sta Exp-Industrial	291,806	0	291,806	143,634	0	143,634	148,172	0	148,172
3	891000	Measuring & Reg Sta Exp-City Gate	85,636	0	85,636	51,974	0	51,974	33,662	0	33,662
3	892000	Services	1,421,902	31,546	1,453,448	1,095,824	22,322	1,118,146	326,078	9,224	335,302
3	893000	Meters & House Regulators	738,704	822,299	1,561,003	494,588	581,867	1,076,455	244,116	240,432	484,548
3	894000	Other Equipment	959	176,029	176,988	912	124,560	125,472	47	51,469	51,516
		TOTAL DISTRIBUTION OPERATING EXP	11,536,062	3,960,464	15,496,526	8,163,046	2,802,464	10,965,510	3,373,016	1,158,000	4,531,016
G-DEPX		Depreciation Expense-Distribution	11,336,942	65,492	11,402,434	7,503,945	45,293	7,549,238	3,832,997	20,199	3,853,196
G-OTX		Taxes Other Than FIT	14,975,216	0	14,975,216	12,434,504	0	12,434,504	2,540,712	0	2,540,712
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	26,312,158	65,492	26,377,650	19,938,449	45,293	19,983,742	6,373,709	20,199	6,393,908
		TOTAL DISTRIBUTION EXPENSES	37,848,220	4,025,956	41,874,176	28,101,495	2,847,757	30,949,252	9,746,725	1,178,199	10,924,924
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	239,681	239,681	0	159,155	159,155	0	80,526	80,526
2	902000	Meter Reading Expenses	1,808,627	63,755	1,872,382	1,582,121	42,335	1,624,456	226,506	21,420	247,926
G-903	903XXX	Customer Records & Collection Expenses	1,087,075	4,019,423	5,106,498	732,194	2,669,017	3,401,211	354,881	1,350,406	1,705,287
2	904000	Uncollectible Accounts	0	1,374,360	1,374,360	0	912,616	912,616	0	461,744	461,744
2	905000	Misc Customer Accounts	0	107,973	107,973	0	71,697	71,697	0	36,276	36,276
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,895,702	5,805,192	8,700,894	2,314,315	3,854,820	6,169,135	581,387	1,950,372	2,531,759
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	5,408,256	216,250	5,624,506	5,320,845	143,596	5,464,441	87,411	72,654	160,065
2	909000	Advertising	12,138	645,069	657,207	6,448	428,345	434,793	5,690	216,724	222,414
2	910000	Misc Customer Service & Info Exp	0	113,672	113,672	0	75,482	75,482	0	38,190	38,190
		TOTAL CUSTOMER SERVICE & INFO EXP	5,420,394	974,991	6,395,385	5,327,293	647,423	5,974,716	93,101	327,568	420,669

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AVISTA UTILITIES

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	6,934	6,934	0	4,604	4,604	0	2,330	2,330
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	6,934	6,934	0	4,604	4,604	0	2,330	2,330
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	114,041	7,812,477	7,926,518	80,034	5,515,843	5,595,877	34,007	2,296,634	2,330,641
4	921000	Office Supplies & Expenses	259	1,080,921	1,081,180	259	763,163	763,422	0	317,758	317,758
4	922000	Admin. Expenses Transferred - Credit	0	(23,319)	(23,319)	0	(16,464)	(16,464)	0	(6,855)	(6,855)
4	923000	Outside Services Employed	0	2,746,515	2,746,515	0	1,939,122	1,939,122	0	807,393	807,393
4	924000	Property Insurance Premium	0	331,009	331,009	0	233,702	233,702	0	97,307	97,307
4	925XX	Injuries and Damages	6,328	1,418,274	1,424,602	6,286	1,001,344	1,007,630	42	416,930	416,972
4	926XX	Employee Pensions and Benefits	18,520	232,044	250,564	18,520	163,830	182,350	0	68,214	68,214
4	928000	Regulatory Commission Expenses	767,152	314,134	1,081,286	484,042	221,788	705,830	283,110	92,346	375,456
4	930000	Miscellaneous General Expenses	34,077	940,323	974,400	22,184	663,896	686,080	11,893	276,427	288,320
4	931000	Rents	10,722	220,899	231,621	10,030	155,961	165,991	692	64,938	65,630
4	935000	Maintenance of General Plant	353,490	1,766,839	2,120,329	263,765	1,247,441	1,511,206	89,725	519,398	609,123
		TOTAL ADMIN & GEN OPERATING EXP	1,304,589	16,840,116	18,144,705	885,120	11,889,626	12,774,746	419,469	4,950,490	5,369,959
G-DEPX		Depreciation Expense-General Plant	386,830	2,670,221	3,057,051	255,228	1,885,257	2,140,485	131,602	784,964	916,566
G-AMTX		Amortization Expense - General Plant - 303000	27,483	34,221	61,704	23,425	24,161	47,586	4,058	10,060	14,118
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	836	1,950,323	1,951,159	0	1,376,986	1,376,986	836	573,337	574,173
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	5,610	5,610	0	3,961	3,961	0	1,649	1,649
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	42,730	0	42,730	42,730	0	42,730	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	23,126	0	23,126	23,126	0	23,126	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	(4,030)	0	(4,030)	(4,030)	0	(4,030)	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	476,975	4,660,375	5,137,350	340,479	3,290,365	3,630,844	136,496	1,370,010	1,506,506
		TOTAL ADMIN & GENERAL EXPENSES	1,781,564	21,500,491	23,282,055	1,225,599	15,179,991	16,405,590	555,965	6,320,500	6,876,465
		TOTAL EXPENSES BEFORE FIT	241,062,873	35,311,774	276,374,647	169,070,218	24,623,515	193,693,733	71,992,655	10,688,259	82,680,914
		NET OPERATING INCOME (LOSS) BEFORE FIT			24,398,478			14,751,019			9,647,459
G-FIT		FEDERAL INCOME TAX			(270,017)			(993,492)			723,475
G-FIT		DEFERRED FEDERAL INCOME TAX			6,504,766			4,647,264			1,857,502
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(40,524)			(24,284)			(16,240)
		GAS NET OPERATING INCOME (LOSS)			18,204,253			11,121,531			7,082,722

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended August 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
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%		69.990%			30.010%		
G-ALL	2	Number of Customers		100.000%		66.403%			33.597%		
G-ALL	3	Direct Distribution Operating Expense		100.000%		70.761%			29.239%		
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		70.603%			29.397%		
G-ALL	6	Actual Therms Purchased		100.000%		69.158%			30.842%		
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 August 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	143,034,074	0	143,034,074	97,690,233	0	97,690,233	45,343,841	0	45,343,841
1	804001	Pipeline Demand Costs	27,675,525	0	27,675,525	19,351,179	0	19,351,179	8,324,346	0	8,324,346
1	804002	Transport Variable Charges	822,117	0	822,117	575,115	0	575,115	247,002	0	247,002
6	804010	Gas Costs - Fixed Hedge	37,893	0	37,893	23,745	0	23,745	14,148	0	14,148
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	256,904	0	256,904	174,129	0	174,129	82,775	0	82,775
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	3,115,328	0	3,115,328	2,138,029	0	2,138,029	977,299	0	977,299
6	804700	Gas Costs - Offsystem Bookout	807,422	0	807,422	542,884	0	542,884	264,538	0	264,538
6	804711	Gas Costs - Offsystem Bookout Offset	(807,422)	0	(807,422)	(542,884)	0	(542,884)	(264,538)	0	(264,538)
6	804730	Gas Costs - Intracompany LDC Gas	29,396,121	0	29,396,121	20,167,215	0	20,167,215	9,228,906	0	9,228,906
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(6,282,563)	0	(6,282,563)	(4,940,151)	0	(4,940,151)	(1,342,412)	0	(1,342,412)
99	805120	Gas Expense - Rate Deferrals	(2,023,997)	0	(2,023,997)	(1,674,228)	0	(1,674,228)	(349,769)	0	(349,769)
		TOTAL PURCHASED GAS COSTS	196,031,402	0	196,031,402	133,505,266	0	133,505,266	62,526,136	0	62,526,136

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	6	Actual Therms Purchased	100.000%	69.158%	30.842%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12A
For Twelve Months Ended August 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	1,087,075	4,019,423	5,106,498	732,194	2,669,017	3,401,211	354,881	1,350,406	1,705,287
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			1,087,075	4,019,423	5,106,498	732,194	2,669,017	3,401,211	354,881	1,350,406	1,705,287

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.403%	33.597%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.169%	33.831%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended August 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	223,289	216,250	439,539	184,312	143,596	327,908	38,977	72,654	111,631
99	908600	Public Purpose Tariff Rider Expense Offset	5,027,251	0	5,027,251	4,949,332	0	4,949,332	77,919	0	77,919
99	908610	Limited Income Tax Refund Program	189,283	0	189,283	189,283	0	189,283	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(31,567)	0	(31,567)	(2,082)	0	(2,082)	(29,485)	0	(29,485)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	5,408,256	216,250	5,624,506	5,320,845	143,596	5,464,441	87,411	72,654	160,065

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.403%	33.597%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.75%	53.75%
2	Cost of Debt		5.689%	5.768%
	Total Cost of Debt		3.058%	3.100%
	Total Weighted Cost		3.058%	3.100%
G-APL	Net Rate Base	321,323,321	211,852,455	109,470,866
	Interest Deduction for FIT Calculation	9,872,045	6,478,448	3,393,597
1	#			
2	#			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	300,773,125	208,444,752	92,328,373	
G-OPS	Operating & Maintenance Expense	244,196,997	169,615,358	74,581,639	
G-OPS	Book Deprec/Amort and Reg Amortizations	17,108,191	11,577,910	5,530,281	
G-OTX	Taxes Other than FIT	15,069,459	12,500,465	2,568,994	
	Net Operating Income Before FIT	24,398,478	14,751,019	9,647,459	
G-INT	Less: Interest Expense	9,872,045	6,478,448	3,393,597	
G-SCM	Schedule M Adjustments	(15,297,912)	(11,111,120)	(4,186,792)	
	Taxable Net Operating Income	(771,479)	(2,838,549)	2,067,070	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	(270,017)	(993,492)	723,475	
G-DTE	Deferred FIT	6,504,766	4,647,264	1,857,502	
99	411400 Amortized Investment Tax Credit	(40,524)	(24,284)	(16,240)	
	Total FIT/Deferred FIT & ITC	6,194,225	3,629,488	2,564,737	
ALLOCATION RATIOS:					
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ITEMS	G-SCM-12A
For Twelve Months Ended August 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	11,752,091	5,294,276	17,046,367	7,782,598	3,733,487	11,516,085	3,969,493	1,560,789	5,530,282
12	997001	Contributions In Aid of Construction	0	323,559	323,559	0	214,096	214,096	0	109,463	109,463
2	997002	Injuries and Damages	0	(80,000)	(80,000)	0	(53,122)	(53,122)	0	(26,878)	(26,878)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	1,233,353	1,233,353	0	870,784	870,784	0	362,569	362,569
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(8,306,560)	0	(8,306,560)	(6,614,379)	0	(6,614,379)	(1,692,181)	0	(1,692,181)
4	997015	Airplane Lease Payments	0	107,242	107,242	0	75,716	75,716	0	31,526	31,526
12	997016	Redemption Expense Amortization	0	355,216	355,216	0	235,043	235,043	0	120,173	120,173
4	997020	FAS87 Current Pension Accrual	0	(2,480,409)	(2,480,409)	0	(1,751,243)	(1,751,243)	0	(729,166)	(729,166)
99	997029	FAS 106 Post Retirement Benefits	18,520	0	18,520	18,520	0	18,520	0	0	0
99	997031	Decoupling Mechanism	61,606	0	61,606	61,606	0	61,606	0	0	0
12	997032	Interest Rate Swaps	0	881,003	881,003	0	582,951	582,951	0	298,052	298,052
4	997033	DSM Tariff Rider	(1,155,032)	0	(1,155,032)	(656,574)	0	(656,574)	(498,458)	0	(498,458)
12	997048	AFUDC	0	(190,849)	(190,849)	0	(126,283)	(126,283)	0	(64,566)	(64,566)
11	997049	Tax Depreciation	0	(25,030,359)	(25,030,359)	0	(16,801,628)	(16,801,628)	0	(8,228,731)	(8,228,731)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
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	(31,567)	0	(31,567)	(2,082)	0	(2,082)	(29,485)	0	(29,485)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,677,589	1,677,589	0	1,126,082	1,126,082	0	551,507	551,507
4	997081	Deferred Compensation	0	197,550	197,550	0	139,476	139,476	0	58,074	58,074
4	997082	Meal Disallowances	0	87,438	87,438	0	61,734	61,734	0	25,704	25,704
4	997083	Paid Time Off	0	10,748	10,748	0	7,588	7,588	0	3,160	3,160
2	997084	Customer Uncollectibles	0	(23,327)	(23,327)	0	(15,490)	(15,490)	0	(7,837)	(7,837)
TOTAL SCHEDULE M ADJUSTMENTS			2,339,058	(17,636,970)	(15,297,912)	589,689	(11,700,809)	(11,111,120)	1,749,369	(5,936,161)	(4,186,792)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.990%	30.010%
G-ALL	2	Number of Customers	100.000%	66.403%	33.597%
G-ALL	3	Direct Distribution Operating Expense	100.000%	70.761%	29.239%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	6	Actual Therms Purchased	100.000%	69.158%	30.842%
G-ALL	11	Book Depreciation	100.000%	67.125%	32.875%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.169%	33.831%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	3,246,945	2,154,121	1,092,824
99	410100	Deferred Federal Income Tax Exp	3,283,513	2,516,789	766,724
		SUBTOTAL	6,530,458	4,670,910	1,859,548
14	411100	Deferred Federal Income Tax Expense - Allocated	(36,741)	(24,375)	(12,366)
99	411100	Deferred Federal Income Tax Exp	11,049	729	10,320
		SUBTOTAL	(25,692)	(23,646)	(2,046)
		Total Deferred Federal Income Tax Expense	6,504,766	4,647,264	1,857,502

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.343%	33.657%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended August 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
		UNDERGROUND STORAGE									
16	408190	R & P Property Tax - Storage	0	94,243	94,243	0	65,961	65,961	0	28,282	28,282
		TOTAL UNDERGROUND STORAGE TAX	0	94,243	94,243	0	65,961	65,961	0	28,282	28,282
		DISTRIBUTION									
99	408110	State Excise Tax	5,231,694	0	5,231,694	5,231,694	0	5,231,694	0	0	0
99	408120	Municipal Occupation & License Tax	6,186,514	0	6,186,514	5,097,695	0	5,097,695	1,088,819	0	1,088,819
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	3,514,044	0	3,514,044	2,105,115	0	2,105,115	1,408,929	0	1,408,929
99	409100	State Income Tax	42,964	0	42,964	0	0	0	42,964	0	42,964
		TOTAL DISTRIBUTION TAX	14,975,216	0	14,975,216	12,434,504	0	12,434,504	2,540,712	0	2,540,712
		TOTAL TAXES OTHER THAN FIT	14,975,216	94,243	15,069,459	12,434,504	65,961	12,500,465	2,540,712	28,282	2,568,994

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
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RESULTS OF OPERATIONS	Report ID:
GASUTILITY PLANT	G-PLT-12A
For Twelve Months Ended August 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,146,018	523,309	1,669,327	964,981	369,472	1,334,453	181,037	153,837	334,874
4	3031XX	Misc Intangible IT Plant (3031XX)	4,179	10,191,195	10,195,374	0	7,195,289	7,195,289	4,179	2,995,906	3,000,085
4		TOTAL INTANGIBLE PLANT	1,150,197	10,714,504	11,864,701	964,981	7,564,761	8,529,742	185,216	3,149,743	3,334,959
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	466,805	466,805	0	326,717	326,717	0	140,088	140,088
1	351XXX	Structures & Improvements	0	1,425,527	1,425,527	0	997,726	997,726	0	427,801	427,801
1	352XXX	Wells	0	18,364,806	18,364,806	0	12,853,528	12,853,528	0	5,511,278	5,511,278
1	353000	Lines	0	1,044,478	1,044,478	0	731,030	731,030	0	313,448	313,448
1	354000	Compressor Station Equipment	0	11,550,943	11,550,943	0	8,084,505	8,084,505	0	3,466,438	3,466,438
1	355000	Measuring & Regulating Equipment	0	253,964	253,964	0	177,749	177,749	0	76,215	76,215
1	356000	Purification Equipment	0	403,712	403,712	0	282,558	282,558	0	121,154	121,154
1	357000	Other Equipment	0	1,548,805	1,548,805	0	1,084,009	1,084,009	0	464,796	464,796
		TOTAL UNDERGROUND STORAGE PLANT	0	35,059,040	35,059,040	0	24,537,822	24,537,822	0	10,521,218	10,521,218
		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	828,962	21,450	850,412	558,459	14,834	573,293	270,503	6,616	277,119
6	376000	Mains	232,359,201	2,512,521	234,871,722	149,879,418	1,737,609	151,617,027	82,479,783	774,912	83,254,695
6	378000	Measuring & Reg Station Equip-General	5,269,399	57,440	5,326,839	3,188,347	39,724	3,228,071	2,081,052	17,716	2,098,768
6	379000	Measuring & Reg Station Equip-City Gate	6,031,730	0	6,031,730	1,864,031	0	1,864,031	4,167,699	0	4,167,699
6	380000	Services	150,791,122	0	150,791,122	101,967,508	0	101,967,508	48,823,614	0	48,823,614
6	381000	Meters	64,784,934	0	64,784,934	43,326,729	0	43,326,729	21,458,205	0	21,458,205
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	3,008,863	0	3,008,863	2,377,438	0	2,377,438	631,425	0	631,425
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	463,227,457	2,591,411	465,818,868	303,227,371	1,792,167	305,019,538	160,000,086	799,244	160,799,330

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-12A
For Twelve Months Ended August 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		GENERAL PLANT									
4	389XX	Land & Land Rights	665,824	826,151	1,491,975	574,973	583,287	1,158,260	90,851	242,864	333,715
4	390XX	Structures & Improvements	4,627,436	13,874,959	18,502,395	3,474,028	9,796,137	13,270,165	1,153,408	4,078,822	5,232,230
4	391XX	Office Furniture & Equipment	1,086	9,276,966	9,278,052	0	6,549,816	6,549,816	1,086	2,727,150	2,728,236
4	392XX	Transportation Equipment	6,883,831	1,662,129	8,545,960	5,076,752	1,173,513	6,250,265	1,807,079	488,616	2,295,695
4	393000	Stores Equipment	151,213	379,983	531,196	113,503	268,279	381,782	37,710	111,704	149,414
4	394000	Tools, Shop & Garage Equipment	2,103,492	3,005,620	5,109,112	1,656,712	2,122,058	3,778,770	446,780	883,562	1,330,342
4	395000	Laboratory Equipment	81,831	264,030	345,861	61,718	186,413	248,131	20,113	77,617	97,730
4	396XX	Power Operated Equipment	3,657,367	1,078,351	4,735,718	2,716,315	761,348	3,477,663	941,052	317,003	1,258,055
4	397XX	Communications Equipment	1,982,989	5,640,840	7,623,829	685,833	3,982,602	4,668,435	1,297,156	1,658,238	2,955,394
4	398000	Miscellaneous Equipment	62	82,484	82,546	51	58,236	58,287	11	24,248	24,259
		TOTAL GENERAL PLANT	20,155,131	36,091,513	56,246,644	14,359,885	25,481,689	39,841,574	5,795,246	10,609,824	16,405,070
		TOTAL PLANT IN SERVICE	484,532,785	84,456,468	568,989,253	318,552,237	59,376,439	377,928,676	165,980,548	25,080,029	191,060,577
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,536,324)	(12,536,324)	0	(8,774,173)	(8,774,173)	0	(3,762,151)	(3,762,151)
G-ADEP		Distribution Plant	(158,733,546)	(1,453,511)	(160,187,057)	(105,616,636)	(1,005,219)	(106,621,855)	(53,116,910)	(448,292)	(53,565,202)
G-ADEP		General Plant	(4,749,076)	(10,090,400)	(14,839,476)	(2,792,274)	(7,124,125)	(9,916,399)	(1,956,802)	(2,966,275)	(4,923,077)
		TOTAL ACCUMULATED DEPRECIATION	(163,482,622)	(24,080,235)	(187,562,857)	(108,408,910)	(16,903,517)	(125,312,427)	(55,073,712)	(7,176,718)	(62,250,430)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(132,060)	(20,742)	(152,802)	(88,413)	(14,644)	(103,057)	(43,647)	(6,098)	(49,745)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(4,927,633)	(4,927,633)	0	(3,479,056)	(3,479,056)	0	(1,448,577)	(1,448,577)
G-AAAMT		Underground Storage	0	(239,443)	(239,443)	0	(167,586)	(167,586)	0	(71,857)	(71,857)
G-AAAMT		General Plant - 390200, 396200	(4,537)	(31,778)	(36,315)	(3,594)	(22,436)	(26,030)	(943)	(9,342)	(10,285)
		TOTAL ACCUMULATED AMORTIZATION	(136,597)	(5,219,596)	(5,356,193)	(92,007)	(3,683,722)	(3,775,729)	(44,590)	(1,535,874)	(1,580,464)
		TOTAL ACCUMULATED DEPR/AMORT	(163,619,219)	(29,299,831)	(192,919,050)	(108,500,917)	(20,587,239)	(129,088,156)	(55,118,302)	(8,712,592)	(63,830,894)
		NET GAS UTILITY PLANT before DFIT	320,913,566	55,156,637	376,070,203	210,051,320	38,789,200	248,840,520	110,862,246	16,367,437	127,229,683
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(63,133,288)	(63,133,288)	0	(41,774,665)	(41,774,665)	0	(21,358,623)	(21,358,623)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,222,931)	(7,222,931)	0	(5,082,004)	(5,082,004)	0	(2,140,927)	(2,140,927)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(59,954)	(59,954)	0	(42,329)	(42,329)	0	(17,625)	(17,625)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,217,786)	(1,217,786)	0	(805,797)	(805,797)	0	(411,989)	(411,989)
		TOTAL ACCUMULATED DFIT	0	(71,633,959)	(71,633,959)	0	(47,704,795)	(47,704,795)	0	(23,929,164)	(23,929,164)
		NET GAS UTILITY PLANT	320,913,566	(16,477,322)	304,436,244	210,051,320	(8,915,595)	201,135,725	110,862,246	(7,561,727)	103,300,519

ALLOCATION RATIOS:

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-12A
For Twelve Months Ended August 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-ALL	1	System Contract Demand		100.000%			69.990%			30.010%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			70.603%			29.397%	
G-ALL	6	Actual Therms Purchased		100.000%			69.158%			30.842%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			66.169%			33.831%	

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended August 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	320,913,566	(16,477,322)	304,436,244	210,051,320	(8,915,595)	201,135,725	110,862,246	(7,561,727)	103,300,519
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850	DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,011,172	4,011,172	0	1,719,892	1,719,892
1	164100	Gas Inventory--Jackson Prairie	0	10,138,580	10,138,580	0	7,095,992	7,095,992	0	3,042,588	3,042,588
4	252000	Customer Advances	(77,864)	(802)	(78,666)	(11,804)	(566)	(12,370)	(66,060)	(236)	(66,296)
99	235199	Customer Deposits	(378,064)	0	(378,064)	(378,064)	0	(378,064)	0	0	0
C-WKC		Working Capital	0	1,474,163	1,474,163	0	0	0	0	1,474,163	1,474,163
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(455,928)	17,343,005	16,887,077	(389,868)	11,106,598	10,716,730	(66,060)	6,236,407	6,170,347
		NET RATE BASE	320,457,638	865,683	321,323,321	209,661,452	2,191,003	211,852,455	110,796,186	(1,325,320)	109,470,866

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended August 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	8,668,831	8,668,831											
Hydro (ED-AN)	8,400,123	8,400,123											
Other (ED-AN)	8,904,644	8,904,644											
Total Electric Production	25,973,598	25,973,598											
Electric Transmission													
ED-AN	10,252,821	10,252,821											
Total Electric Transmission	10,252,821	10,252,821											
Electric Distribution													
ED-ID	12,226,714	12,226,714											
ED-WA	21,815,293	21,815,293											
Total Electric Distribution	34,042,007	34,042,007											
Gas Underground Storage													
1 GD-AN	568,180		568,180		568,180	568,180		397,669	397,669		170,511	170,511	
GD-OR	113,120			113,120									
Total Gas Underground Storage	681,300		568,180	113,120		568,180		397,669	397,669		170,511	170,511	
Gas Distribution													
6 GD-AN	65,492		65,492		65,492	65,492		45,293	45,293		20,199	20,199	
GD-ID	3,832,997		3,832,997		3,832,997	3,832,997				3,832,997		3,832,997	
GD-WA	7,503,945		7,503,945		7,503,945	7,503,945	7,503,945		7,503,945				
GD-OR	3,894,319			3,894,319									
Total Gas Distribution	15,296,753		11,402,434	3,894,319	11,336,942	65,492	11,402,434	7,503,945	45,293	7,549,238	3,832,997	20,199	3,853,196
General Plant													
ED-AN	2,553,842	2,553,842											
ED-ID	211,887	211,887											
ED-WA	960,415	960,415											
7,4 CD-AA	12,363,436	8,944,452	2,398,630	1,020,354	2,398,630	2,398,630		1,693,505	1,693,505		705,125	705,125	
9,4 CD-AN	590,193	467,557	122,636		122,636	122,636		86,585	86,585		36,051	36,051	
9 CD-ID	354,734	281,024	73,710		73,710	73,710				73,710		73,710	
9 CD-WA	159,286	126,188	33,098		33,098	33,098	33,098		33,098				
8,4 GD-AA	163,034		114,645	48,389	114,645	114,645		80,943	80,943		33,702	33,702	
4 GD-AN	34,310		34,310		34,310	34,310		24,224	24,224		10,086	10,086	
GD-ID	57,892		57,892		57,892	57,892				57,892		57,892	
GD-WA	222,130		222,130		222,130	222,130	222,130		222,130				
GD-OR	254,784			254,784									
Total General Plant	17,925,943	13,545,365	3,057,051	1,323,527	386,830	2,670,221	3,057,051	255,228	1,885,257	2,140,485	131,602	784,964	916,566
Total Depreciation Expense	104,172,422	83,813,791	15,027,665	5,330,966	11,723,772	3,303,893	15,027,665	7,759,173	2,328,219	10,087,392	3,964,599	975,674	4,940,273

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	System Contract Demand	69.990%	30.010%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	70.603%	29.397%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6	Actual Therms Purchased	69.158%	30.842%

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

Report ID:
G-AMTX-12A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000)	ED-AN	918,399	918,399										
Misc Intangible PIt (303000)	ED-AN	86,165	86,165										
Total Production/Transmission		1,004,564	1,004,564										
Distribution													
Franchises (302000)	ED-WA	24,153	24,153										
Misc Intangible PIt (303000)	ED-WA	2,844	2,844										
Total Distribution		26,997	26,997										
General Plant - 303000													
7,4	CD-AA	165,967	120,070	32,200	13,697		32,200	32,200		22,734	22,734	9,466	9,466
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	23,425		23,425			23,425	23,425	23,425		23,425		
	GD-OR	7,778			7,778								
Total General Plant - 303000		210,957	127,778	61,704	21,475		27,483	34,221	61,704	23,425	24,161	47,586	14,118
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	8,441,455	6,107,055	1,637,727	696,673		1,637,727	1,637,727		1,156,284	1,156,284	481,443	481,443
9,4	CD-AN	2,945	2,333	612			612	612		432	432	180	180
9,4	CD-ID	4,022	3,186	836			836	836				836	836
	ED-AN	188,655	188,655										
	ED-ID	4,747	4,747										
	ED-WA	410,401	410,401										
8,4	GD-AA	440,317		309,631	130,686		309,631	309,631		218,609	218,609	91,022	91,022
4	GD-AN	2,353		2,353			2,353	2,353		1,661	1,661	692	692
	GD-OR	250			250								
Total Miscellaneous IT Intangible Plant - 3031XX		9,495,145	6,716,377	1,951,159	827,609		836	1,950,323	1,951,159		1,376,986	1,376,986	574,173
Gas Underground Storage													
1	GD-AN	227		227				227	227		159	159	68
Total Gas Underground Storage		227		227				227	227		159	159	68
General Plant - 390200, 396200													
7,4	CD-AA	28,919	20,922	5,610	2,387		5,610	5,610		3,961	3,961	1,649	1,649
4	ED-AN	9,627	9,627										
	GD-OR	3,587			3,587								
Total General Plant - 390200, 396200		42,133	30,549	5,610	5,974			5,610	5,610		3,961	3,961	1,649
Total Amortization Expense		10,780,023	7,906,265	2,018,700	855,058		28,319	1,990,381	2,018,700	23,425	1,405,267	1,428,692	590,008

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended August 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	(279,645,721)	(279,645,721)											
Hydro (ED-AN)	(117,003,913)	(117,003,913)											
Other (ED-AN)	(79,426,188)	(79,426,188)											
Total Electric Production	(476,075,822)	(476,075,822)											
Electric Transmission													
ED-AN	(184,997,141)	(184,997,141)											
Total Electric Transmission	(184,997,141)	(184,997,141)											
Electric Distribution													
ED-ID	(140,906,027)	(140,906,027)											
ED-WA	(231,048,266)	(231,048,266)											
Total Electric Distribution	(371,954,293)	(371,954,293)											
Gas Underground Storage													
1 GD-AN	(12,536,324)		(12,536,324)		(12,536,324)	(12,536,324)		(8,774,173)	(8,774,173)		(3,762,151)	(3,762,151)	
GD-OR	(426,835)			(426,835)									
Total Gas Underground Storage	(12,963,159)		(12,536,324)	(426,835)	(12,536,324)	(12,536,324)		(8,774,173)	(8,774,173)		(3,762,151)	(3,762,151)	
Gas Distribution													
6 GD-AN	(1,453,511)		(1,453,511)		(1,453,511)	(1,453,511)		(1,005,219)	(1,005,219)		(448,292)	(448,292)	
GD-ID	(53,116,910)		(53,116,910)		(53,116,910)	(53,116,910)				(53,116,910)		(53,116,910)	
GD-WA	(105,616,636)		(105,616,636)		(105,616,636)	(105,616,636)	(105,616,636)			(105,616,636)			
GD-OR	(87,904,184)			(87,904,184)									
Total Gas Distribution	(248,091,241)		(160,187,057)	(87,904,184)	(158,733,546)	(1,453,511)	(160,187,057)	(105,616,636)	(1,005,219)	(106,621,855)	(53,116,910)	(448,292)	(53,565,202)
General Plant													
ED-AN	(34,130,239)	(34,130,239)											
ED-ID	(5,579,319)	(5,579,319)											
ED-WA	(10,995,074)	(10,995,074)											
7,4 CD-AA	(28,540,410)	(20,647,845)	(5,537,125)	(2,355,440)	(5,537,125)	(5,537,125)		(3,909,376)	(3,909,376)		(1,627,749)	(1,627,749)	
9,4 CD-AN	(10,955,860)	(8,679,342)	(2,276,518)		(2,276,518)	(2,276,518)		(1,607,290)	(1,607,290)		(669,228)	(669,228)	
9 CD-ID	(4,552,862)	(3,606,823)	(946,039)		(946,039)	(946,039)				(946,039)		(946,039)	
9 CD-WA	(2,173,879)	(1,722,169)	(451,710)		(451,710)	(451,710)	(451,710)			(451,710)			
8,4 GD-AA	(1,342,746)		(944,219)	(398,527)	(944,219)	(944,219)		(666,647)	(666,647)		(277,572)	(277,572)	
4 GD-AN	(1,332,538)		(1,332,538)		(1,332,538)	(1,332,538)		(940,812)	(940,812)		(391,726)	(391,726)	
GD-ID	(1,010,763)		(1,010,763)		(1,010,763)	(1,010,763)				(1,010,763)		(1,010,763)	
GD-WA	(2,340,564)		(2,340,564)		(2,340,564)	(2,340,564)	(2,340,564)			(2,340,564)			
GD-OR	(3,589,106)			(3,589,106)									
Total General Plant	(106,543,360)	(85,360,811)	(14,839,476)	(6,343,073)	(4,749,076)	(10,090,400)	(14,839,476)	(2,792,274)	(7,124,125)	(9,916,399)	(1,956,802)	(2,966,275)	(4,923,077)
Total Accumulated Depreciation	(1,400,625,016)	(1,118,388,067)	(187,562,857)	(94,674,092)	(163,482,622)	(24,080,235)	(187,562,857)	(108,408,910)	(16,903,517)	(125,312,427)	(55,073,712)	(7,176,718)	(62,250,430)

Allocation Ratios:		Electric			Gas-North			Gas-South			Jurisdiction -			Washington			Idaho		
Service -																			
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	System Contract Demand	69.990%	30.010%											
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	70.603%	29.397%											
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6	Actual Therms Purchased	69.158%	30.842%											

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-12A
For Twelve Months Ended August 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		
Production/Transmission															
Franchises (302000)	ED-AN	(6,620,820)	(6,620,820)												
Misc. Intangible Pft (303000)	ED-AN	(647,702)	(647,702)												
Total Production/Transmission		(7,268,522)	(7,268,522)												
Distribution															
Franchises (302000)	ED-WA	(76,802)	(76,802)												
Misc. Intangible Pft (303000)	ED-WA	(22,817)	(22,817)												
Total Distribution		(99,619)	(99,619)												
General Plant - 303000															
7,4	CD-AA	(53,629)	(38,798)	(10,405)	(4,426)		(10,405)	(10,405)		(7,346)	(7,346)		(3,059)	(3,059)	
9,4	CD-AN	(49,745)	(39,408)	(10,337)			(10,337)	(10,337)		(7,298)	(7,298)		(3,039)	(3,039)	
	GD-ID	(43,647)		(43,647)			(43,647)	(43,647)				(43,647)		(43,647)	
	GD-WA	(88,413)		(88,413)			(88,413)	(88,413)	(88,413)						
	GD-OR	(49,986)		(49,986)											
Total General Plant - 303000		(285,420)	(78,206)	(152,802)	(54,412)		(132,060)	(20,742)	(152,802)	(88,413)	(14,644)	(103,057)	(43,647)	(6,098)	(49,745)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(22,233,338)	(16,084,930)	(4,313,490)	(1,834,918)		(4,313,490)	(4,313,490)		(3,045,453)	(3,045,453)		(1,268,037)	(1,268,037)	
9,4	CD-AN	(436)	(345)	(91)			(91)	(91)		(64)	(64)		(27)	(27)	
9	CD-ID	(764)	(605)	(159)			(159)	(159)				(159)		(159)	
	ED-AN	(581,381)	(581,381)												
	ED-ID	(4,537)	(4,537)												
	ED-WA	(537,768)	(537,768)												
8,4	GD-AA	(858,864)		(603,953)	(254,911)		(603,953)	(603,953)		(426,409)	(426,409)		(177,544)	(177,544)	
4	GD-AN	(10,099)		(10,099)			(10,099)	(10,099)		(7,130)	(7,130)		(2,969)	(2,969)	
	GD-OR	(14,320)		(14,320)											
Total Miscellaneous IT Intangible Plant - 3031XX		(24,241,507)	(17,209,566)	(4,927,792)	(2,104,149)		(4,927,633)	(4,927,792)		(3,479,066)	(3,479,066)		(1,448,577)	(1,448,736)	
Gas Underground Storage															
1	GD-AN	(239,443)		(239,443)			(239,443)	(239,443)		(167,586)	(167,586)		(71,857)	(71,857)	
Total Gas Underground Storage		(239,443)		(239,443)			(239,443)	(239,443)		(167,586)	(167,586)		(71,857)	(71,857)	
General Plant - 390200, 396200															
7,4	CD-AA	(163,796)	(118,500)	(31,778)	(13,518)		(31,778)	(31,778)		(22,436)	(22,436)		(9,342)	(9,342)	
9	CD-ID	(4,538)	(3,595)	(943)			(943)	(943)				(943)		(943)	
9	CD-WA	(8,332)	(6,601)	(1,731)			(1,731)	(1,731)	(1,731)						
4	ED-AN	(46,151)	(46,151)												
	ED-WA	(110,678)	(110,678)												
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)						
	GD-OR	(49,696)		(49,696)											
Total General Plant - 390200, 396200		(385,054)	(285,525)	(36,315)	(63,214)		(4,537)	(31,778)	(36,315)	(3,594)	(22,436)	(26,030)	(943)	(9,342)	(10,285)
Total Accumulated Amortization		(32,519,565)	(24,941,438)	(5,356,352)	(2,221,775)		(136,597)	(5,219,596)	(5,356,352)	(92,007)	(3,683,722)	(3,775,729)	(44,590)	(1,535,874)	(1,580,623)

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	390,177	5,124	362,279	22,774	390,177	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	
99		GD-OR / AS	501,096	0	0	0	0	0	0	0	501,096	0	501,096	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,939,110	0	0	2,849,788	2,849,788	0	0	764,227	764,227	325,095	325,095	
9		CD-WA / ID / AN	1,205,950	372,902	346,374	236,090	955,366	97,809	90,851	61,924	250,584	0	0	
		TOTAL ACCOUNT	6,513,497	378,026	708,653	3,108,652	4,195,331	574,973	90,851	826,151	1,491,975	501,096	325,095	826,191
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,316,755	664,076	2,071,509	3,581,170	6,316,755	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,047,167	0	0	0	0	2,047,167	0	0	2,047,167	0	0	
99		GD-OR / AS	3,456,214	0	0	0	0	0	0	0	3,456,214	0	3,456,214	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	64,235,339	0	0	46,471,698	46,471,698	0	0	12,462,298	12,462,298	5,301,343	5,301,343	
9		CD-WA / ID / AN	19,216,175	5,439,979	4,397,426	5,385,840	15,223,245	1,426,861	1,153,408	1,412,661	3,992,930	0	0	
		TOTAL ACCOUNT	95,271,650	6,104,055	6,468,935	55,438,708	68,011,698	3,474,028	1,153,408	13,874,959	18,502,395	3,456,214	5,301,343	8,757,557
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	7,094,033	2,402,975	14,649	4,676,409	7,094,033	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	468,450	0	0	0	0	0	0	329,414	329,414	139,036	139,036	
7		CD-AA	46,000,083	0	0	33,279,220	33,279,220	0	0	8,924,476	8,924,476	3,796,387	3,796,387	
9		CD-WA / ID / AN	84,278	0	4,142	62,624	66,766	0	1,086	16,426	17,512	0	0	
		TOTAL ACCOUNT	53,653,494	2,402,975	18,791	38,018,253	40,440,019	0	1,086	9,276,966	9,278,052	3,935,423	3,935,423	
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	18,337,931	8,299,693	3,188,411	6,849,827	18,337,931	0	0	0	0	0	0	
99		GD-WA / ID / AN	7,522,598	0	0	0	0	4,710,355	1,629,321	1,182,922	7,522,598	0	0	
99		GD-OR / AS	2,561,743	0	0	0	0	0	0	0	2,561,743	0	2,561,743	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	529,797	0	0	383,287	383,287	0	0	102,786	102,786	43,724	43,724	
9		CD-WA / ID / AN	4,430,318	1,396,908	677,710	1,435,124	3,509,742	366,397	177,758	376,421	920,576	0	0	
		TOTAL ACCOUNT	33,382,387	9,696,601	3,866,121	8,668,238	22,230,960	5,076,752	1,807,079	1,662,129	8,545,960	2,561,743	43,724	2,605,467

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,150,850	111,448	143,772	1,448,705	1,703,925	29,232	37,710	379,983	446,925	0	0	
		TOTAL ACCOUNT	2,687,677	122,187	158,517	1,818,550	2,099,254	113,503	37,710	379,983	531,196	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,238,850	1,124,777	359,321	1,754,752	3,238,850	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,509,211	0	0	0	0	1,646,192	441,567	421,452	2,509,211	0	0	
99		GD-OR / AS	913,235	0	0	0	0	0	0	0	913,235	0	913,235	
8		GD-AA	1,341,157	0	0	0	0	0	0	943,102	943,102	0	398,055	
7		CD-AA	8,145,526	0	0	5,892,962	5,892,962	0	0	1,580,314	1,580,314	0	672,250	
9		CD-WA / ID / AN	368,094	40,109	19,874	231,625	291,608	10,520	5,213	60,753	76,486	0	0	
		TOTAL ACCOUNT	16,516,073	1,164,886	379,195	7,879,339	9,423,420	1,656,712	446,780	3,005,621	5,109,113	913,235	1,070,305	1,983,540
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	957,872	168,096	85,649	704,127	957,872	0	0	0	0	0	0	
99		GD-WA / ID / AN	182,849	0	0	0	0	59,504	19,406	103,939	182,849	0	0	
99		GD-OR / AS	162,826	0	0	0	0	0	0	0	162,826	0	162,826	
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	173,047	8,442	2,695	125,953	137,090	2,214	707	33,036	35,957	0	0	
		TOTAL ACCOUNT	1,914,811	176,538	88,344	1,087,388	1,352,270	61,718	20,113	264,029	345,860	162,826	53,855	216,681

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	37,794,964	17,404,766	10,536,977	9,853,221	37,794,964	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,310,810	0	0	0	0	2,646,940	833,376	830,494	4,310,810	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	1,527,595	264,499	410,518	535,159	1,210,176	69,376	107,675	140,368	317,419	0	0	
		TOTAL ACCOUNT	44,231,240	17,669,265	10,947,495	10,789,203	39,405,963	2,716,316	941,051	1,078,351	4,735,718	43,834	45,725	89,559
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,415,617	9,386,294	2,848,111	36,181,212	48,415,617	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,076,495	0	0	0	0	586,642	454,821	35,032	1,076,495	0	0	
99		GD-OR / AS	980,646	0	0	0	0	0	0	0	0	980,646	0	
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	
7		CD-AA	16,731,135	0	0	12,104,307	12,104,307	0	0	3,246,007	3,246,007	0	1,380,821	
9		CD-WA / ID / AN	12,527,528	378,168	3,211,445	6,334,820	9,924,433	99,190	842,335	1,661,570	2,603,095	0	0	
		TOTAL ACCOUNT	80,724,353	9,764,462	6,059,556	54,620,339	70,444,357	685,832	1,297,156	5,640,839	7,623,827	980,646	1,675,523	2,656,169
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	30,919	0	2,299	28,620	30,919	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	419,757	0	0	303,677	303,677	0	0	81,437	81,437	0	34,643	
9		CD-WA / ID / AN	5,337	196	41	3,991	4,228	51	11	1,047	1,109	0	0	
		TOTAL ACCOUNT	458,380	196	2,340	336,288	338,824	51	11	82,484	82,546	2,367	34,643	37,010
		TOTAL GENERAL PLANT	335,353,562	47,479,191	28,697,947	181,764,958	257,942,096	14,359,885	5,795,245	36,091,512	56,246,642	8,679,188	12,485,636	21,164,824

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 August 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,084,181	153,179	0	1,931,002	2,084,181	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,489,491	0	0	1,801,047	1,801,047	0	0	482,986	482,986	0	205,458	
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	
		TOTAL ACCOUNT	6,323,874	153,179	0	3,885,784	4,038,963	964,981	181,037	523,309	1,669,327	410,126	205,458	615,584
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,952,457	2,048,975	23,524	879,958	2,952,457	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	13,545	0	0	0	0	0	0	0	0	13,545	0	
8		GD-AA	2,170,539	0	0	0	0	0	0	1,526,323	1,526,323	0	644,216	
7		CD-AA	41,495,546	0	0	30,020,368	30,020,368	0	0	8,050,551	8,050,551	0	3,424,627	
9		CD-WA / ID / AN	34,831	0	15,932	11,661	27,593	0	4,179	3,059	7,238	0	0	
		TOTAL ACCOUNT	46,666,918	2,048,975	39,456	30,911,987	33,000,418	0	4,179	9,579,933	9,584,112	13,545	4,068,843	4,082,388
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	117,323	0	0	117,323	117,323	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,805	0	0	0	0	0	0	13,805	13,805	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,079,520	0	0	2,227,909	2,227,909	0	0	597,458	597,458	0	254,153	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,211,879	0	0	2,345,232	2,345,232	0	0	611,263	611,263	1,231	254,153	255,384
		TOTAL	56,202,671	2,202,154	39,456	37,143,003	39,384,613	964,981	185,216	10,714,505	11,864,702	424,902	4,528,454	4,953,356

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended August 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	(35,183,471)	(25,453,834)	(6,825,945)	(2,903,692)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,910,515)	(1,513,529)	(396,986)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
Total			<u>(37,403,012)</u>	<u>(27,190,931)</u>	<u>(7,282,885)</u>	<u>(2,929,196)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended August 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		789,116	789,116		789,116	789,116		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		747,165	747,165		747,165	747,165		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,635,530	6,635,530		5,356,027	5,356,027		1,279,503	1,279,503
1	154300	PLANT MATERIALS & OPER SUP-CS2		264,726	264,726		213,680	213,680		51,046	51,046
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		729,289	729,289		588,663	588,663		140,626	140,626
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		5,799	5,799		4,681	4,681		1,118	1,118
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		1,001	1,001		808	808		193	193
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		8,697	8,697		7,020	7,020		1,677	1,677
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,352,246		18,352,246	18,352,246		18,352,246	0		0
TOTAL			18,352,246	9,181,323	27,533,569	18,352,246	7,707,160	26,059,406	0	1,474,163	1,474,163

ALLOCATION RATIOS: