

RESULTS OF OPERATIONS	Report ID: G-ROR-12E
<b>GAS RATE OF RETURN</b>	
For Twelve Months Ended December 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	23,418,047	14,445,093	8,972,954
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	23,418,047	14,445,093	8,972,954
G-APL		Gas Net Adjusted Rate Base	347,348,954	233,064,877	114,284,077
		RATE OF RETURN	6.742%	6.198%	7.851%

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

RESULTS OF OPERATIONS	Report ID: G-ALL-12E
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended December 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11-01-2013	100.000%	70.270%	29.730%
2	Input	Number of Customers	12-31-2013	228,433	151,676	76,757
		Percent		100.000%	66.398%	33.602%
3	G-OPS	Direct Distribution Operating Expense		11,505,220	7,925,470	3,579,750
		Percent		100.000%	68.886%	31.114%
	Input	Jurisdictional 4-Factor Ratio	12-31-2013			
		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		100.000%	72.185%	27.815%

RESULTS OF OPERATIONS	Report ID: <b>G-ALL-12E</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended December 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: <b>G-ALL-12E</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
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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
	<b>Total</b>		<b>20,507,716</b>	<b>0</b>	<b>14,567,534</b>	<b>5,940,182</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>71.034%</b>	<b>28.966%</b>
	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
	<b>Total</b>		<b>16,286,632</b>	<b>0</b>	<b>11,907,896</b>	<b>4,378,736</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>73.115%</b>	<b>26.885%</b>
	Number of Customers at		322,870	0	226,219	96,651
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.065%</b>	<b>29.935%</b>
	Net Direct Plant		504,945,491	0	338,644,009	166,301,482
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>67.065%</b>	<b>32.935%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>281.279%</b>	<b>118.721%</b>
8	<b>Average (GD AA)</b>		<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
	<b>Total</b>		<b>103,909,491</b>	<b>90,098,170</b>	<b>13,811,321</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>86.708%</b>	<b>13.292%</b>	<b>0.000%</b>
	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
	<b>Total</b>		<b>65,477,513</b>	<b>54,362,744</b>	<b>11,114,769</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>83.025%</b>	<b>16.975%</b>	<b>0.000%</b>

RESULTS OF OPERATIONS	Report ID: <b>G-ALL-12E</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended December 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: G-ALL-12E
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended December 31, 2013 Ending Balance 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)		405,021,108	272,868,109	132,152,999	
12	Percent		100.000%	67.371%	32.629%	
	G-PLT Net Gas General Plant		45,574,108	33,598,678	11,975,430	
13	Percent		100.000%	73.723%	26.277%	
	Net Allocated Schedule M's		-18,145,924	-12,037,071	-6,108,853	
14	Percent		100.000%	66.335%	33.665%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
RATING STATEMENT	G-OPS-12E
Months Ended December 31, 2013	
ending Balance 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	483XX	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	808XX	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

RESULTS OF OPERATIONS	Report ID:
RATING STATEMENT	G-OPS-12E
Months Ended December 31, 2013	
Original Balance 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	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	146,686	146,686	0	74,233	74,233
2	902000	Meter Reading Expenses	1,887,874	71,077	1,958,951	1,651,162	47,194	1,698,356	236,712	23,883	260,595
G-903	903XXX	Customer Records & Collection Expenses	1,134,036	4,266,038	5,400,074	767,723	2,832,564	3,600,287	366,313	1,433,474	1,799,787
2	904000	Uncollectible Accounts	347	1,581,628	1,581,975	0	1,050,169	1,050,169	347	531,459	531,806
2	905000	Misc Customer Accounts	0	148,330	148,330	0	98,488	98,488	0	49,842	49,842
		TOTAL CUSTOMER ACCOUNTS EXPENSES	3,022,257	6,287,992	9,310,249	2,418,885	4,175,101	6,593,986	603,372	2,112,891	2,716,263
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	5,806,691	183,313	5,990,004	5,726,826	121,716	5,848,542	79,865	61,597	141,462
2	909000	Advertising	7,715	670,479	678,194	4,174	445,185	449,359	3,541	225,294	228,835
2	910000	Misc Customer Service & Info Exp	0	125,458	125,458	0	83,302	83,302	0	42,156	42,156
		TOTAL CUSTOMER SERVICE & INFO EXP	5,814,406	979,250	6,793,656	5,731,000	650,203	6,381,203	83,406	329,047	412,453



RESULTS OF OPERATIONS	Report ID:
PERIOD STATEMENT	G-OPS-12E
Months Ended December 31, 2013	
ending Balance 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	3,068	3,068	0	1,552	1,552
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	3,068	3,068	0	1,552	1,552
		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	925XX	Injuries and Damages	6,446	1,374,859	1,381,305	6,363	992,442	998,805	83	382,417	382,500
4	926XX	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	34,972,658	304,385,441	189,684,132	24,614,263	214,298,395	79,728,651	10,358,395	90,087,046
		NET OPERATING INCOME (LOSS) BEFORE FIT			32,861,685			20,123,968			12,737,717
G-FIT		FEDERAL INCOME TAX			7,669,778			4,204,625			3,465,153
G-FIT		DEFERRED FEDERAL INCOME TAX			1,813,616			1,498,010			315,606
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(39,756)			(23,760)			(15,996)
		GAS NET OPERATING INCOME (LOSS)			23,418,047			14,445,093			8,972,954

RESULTS OF OPERATIONS	Report ID:
PERFORMANCE RATING STATEMENT	G-OPS-12E
12 Months Ended December 31, 2013	
Operating Balance 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%		66.398%		33.602%
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	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12E
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

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:
ALLOCATION OF ACCOUNT 903	G-903-12E
For Twelve Months Ended December 31, 2013	
Ending Balance 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	2,832,564	3,600,287	366,313	1,433,474	1,799,787
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	2,832,564	3,600,287	366,313	1,433,474	1,799,787

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.398%	33.602%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.371%	32.629%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended December 31, 2013	
Ending Balance 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	183,313	400,232	164,566	121,716	286,282	52,353	61,597	113,950
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	183,313	5,990,004	5,726,826	121,716	5,848,542	79,865	61,597	141,462

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.398%	33.602%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12E</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended December 31, 2013 Ending Balance 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	347,348,954	233,064,877	114,284,077
	Interest Deduction for FIT Calculation	10,426,876	6,968,640	3,458,236
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: <b>G-FIT-12E</b>
<b>FEDERAL INCOME TAXES--GAS</b> For Twelve Months Ended December 31, 2013 Ending Balance 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	270,154,275	188,410,362	81,743,913
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	32,861,685	20,123,968	12,737,717
G-INT	Less: Interest Expense	10,426,876	6,968,640	3,458,236
G-SCM	Schedule M Adjustments	(521,158)	(1,142,114)	620,956
	Taxable Net Operating Income	21,913,651	12,013,214	9,900,437
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	7,669,778	4,204,625	3,465,153
G-DTE	Deferred FIT	1,813,616	1,498,010	315,606
99	411400 Amortized Investment Tax Credit	(39,756)	(23,760)	(15,996)
	Total FIT/Deferred FIT & ITC	9,443,638	5,678,875	3,764,763

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS	Report ID:
<b>GASSCHEDULE M ITEMS</b>	<b>G-SCM-12E</b>
For Twelve Months Ended December 31, 2013	
Ending Balance 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	176,989	176,989	0	85,719	85,719
2	997002	Injuries and Damages	0	(415,448)	(415,448)	0	(275,849)	(275,849)	0	(139,599)	(139,599)
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	246,225	246,225	0	119,251	119,251
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	567,236	567,236	0	274,722	274,722
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	(138,387)	(138,387)	0	(67,024)	(67,024)
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	22,784	22,784	0	11,530	11,530
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>(18,145,926)</b>	<b>(521,158)</b>	<b>10,894,957</b>	<b>(12,037,071)</b>	<b>(1,142,114)</b>	<b>6,729,811</b>	<b>(6,108,855)</b>	<b>620,956</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
G-ALL	2	Number of Customers	100.000%	66.398%	33.602%
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%	67.371%	32.629%
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-12E</b>
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	3,669,097	2,433,895	1,235,202
99	410100	Deferred Federal Income Tax Exp	(1,875,512)	(943,863)	(931,649)
		<b>SUBTOTAL</b>	<b>1,793,585</b>	<b>1,490,032</b>	<b>303,553</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	35,803	23,750	12,053
99	411100	Deferred Federal Income Tax Exp	(15,772)	(15,772)	0
		<b>SUBTOTAL</b>	<b>20,031</b>	<b>7,978</b>	<b>12,053</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>1,813,616</b>	<b>1,498,010</b>	<b>315,606</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.335%	33.665%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>
For Twelve Months Ended December 31, 2013
Ending Balance Basis

Report ID: <b>G-OTX-12E</b>
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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R & P Property Tax - Storage	0	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>GASUTILITY PLANT</b>	<b>G-PLT-12E</b>
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,146,018	874,423	2,020,441	964,981	631,202	1,596,183	181,037	243,221	424,258
4	3031XX	Misc Intangible IT Plant (3031XX)	11,148	12,345,506	12,356,654	0	8,911,603	8,911,603	11,148	3,433,903	3,445,051
		TOTAL INTANGIBLE PLANT	1,157,166	13,219,929	14,377,095	964,981	9,542,805	10,507,786	192,185	3,677,124	3,869,309
		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	1,503,171	1,503,171	0	1,056,278	1,056,278	0	446,893	446,893
1	352XXX	Wells	0	18,443,347	18,443,347	0	12,960,140	12,960,140	0	5,483,207	5,483,207
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	11,630,396	11,630,396	0	8,172,679	8,172,679	0	3,457,717	3,457,717
1	355000	Measuring & Regulating Equipment	0	297,440	297,440	0	209,011	209,011	0	88,429	88,429
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,618,544	1,618,544	0	1,137,351	1,137,351	0	481,193	481,193
		TOTAL UNDERGROUND STORAGE PLANT	0	35,407,893	35,407,893	0	24,881,126	24,881,126	0	10,526,767	10,526,767
		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	169,993	0	169,993	106,858	0	106,858	63,135	0	63,135
6	375000	Structures & Improvements	852,119	21,451	873,570	584,093	14,893	598,986	268,026	6,558	274,584
6	376000	Mains	249,740,833	2,512,521	252,253,354	164,306,415	1,744,418	166,050,833	85,434,418	768,103	86,202,521
6	378000	Measuring & Reg Station Equip-General	5,324,690	57,440	5,382,130	3,229,873	39,880	3,269,753	2,094,817	17,560	2,112,377
6	379000	Measuring & Reg Station Equip-City Gate	6,043,663	0	6,043,663	1,883,642	0	1,883,642	4,160,021	0	4,160,021
6	380000	Services	162,143,554	0	162,143,554	110,559,953	0	110,559,953	51,583,601	0	51,583,601
6	381000	Meters	65,747,753	0	65,747,753	43,650,152	0	43,650,152	22,097,601	0	22,097,601
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,036,282	0	3,036,282	2,403,296	0	2,403,296	632,986	0	632,986
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	493,147,900	2,591,412	495,739,312	326,788,625	1,799,191	328,587,816	166,359,275	792,221	167,151,496

RESULTS OF OPERATIONS	Report ID:
<b>GASUTILITY PLANT</b>	<b>G-PLT-12E</b>
For Twelve Months Ended December 31, 2013	
Ending Balance 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	596,357	1,171,330	90,851	229,794	320,645
4	390XX	Structures & Improvements	4,817,131	16,906,726	21,723,857	3,647,571	12,204,120	15,851,691	1,169,560	4,702,606	5,872,166
4	391XX	Office Furniture & Equipment	2,898	9,421,167	9,424,065	0	6,800,669	6,800,669	2,898	2,620,498	2,623,396
4	392XX	Transportation Equipment	7,601,491	1,765,846	9,367,337	5,773,752	1,274,676	7,048,428	1,827,739	491,170	2,318,909
4	393000	Stores Equipment	150,702	448,919	599,621	113,783	324,052	437,835	36,919	124,867	161,786
4	394000	Tools, Shop & Garage Equipment	2,479,756	3,140,451	5,620,207	2,058,874	2,266,935	4,325,809	420,882	873,516	1,294,398
4	395000	Laboratory Equipment	62,780	227,900	290,680	47,348	164,510	211,858	15,432	63,390	78,822
4	396XX	Power Operated Equipment	3,955,079	1,078,350	5,033,429	2,892,872	778,407	3,671,279	1,062,207	299,943	1,362,150
4	397XX	Communications Equipment	1,993,928	6,550,160	8,544,088	693,011	4,728,233	5,421,244	1,300,917	1,821,927	3,122,844
4	398000	Miscellaneous Equipment	1,036	88,711	89,747	1,036	64,036	65,072	0	24,675	24,675
		TOTAL GENERAL PLANT	21,730,625	40,454,381	62,185,006	15,803,220	29,201,995	45,005,215	5,927,405	11,252,386	17,179,791
		TOTAL PLANT IN SERVICE	516,035,691	91,673,615	607,709,306	343,556,826	65,425,117	408,981,943	172,478,865	26,248,498	198,727,363
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,920,620)	(12,920,620)	0	(9,079,320)	(9,079,320)	0	(3,841,300)	(3,841,300)
G-ADEP		Distribution Plant	(166,258,168)	(1,506,091)	(167,764,259)	(110,703,841)	(1,045,664)	(111,749,505)	(55,554,327)	(460,427)	(56,014,754)
G-ADEP		General Plant	(5,716,202)	(10,853,714)	(16,569,916)	(3,541,881)	(7,834,754)	(11,376,635)	(2,174,321)	(3,018,960)	(5,193,281)
		TOTAL ACCUMULATED DEPRECIATION	(171,974,370)	(25,280,425)	(197,254,795)	(114,245,722)	(17,959,738)	(132,205,460)	(57,728,648)	(7,320,687)	(65,049,335)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(139,187)	(62,756)	(201,943)	(92,158)	(45,300)	(137,458)	(47,029)	(17,456)	(64,485)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(4,949,265)	(4,949,265)	0	(3,572,627)	(3,572,627)	0	(1,376,638)	(1,376,638)
G-AAMT		Underground Storage	0	(239,632)	(239,632)	0	(168,389)	(168,389)	0	(71,243)	(71,243)
G-AAMT		General Plant - 390200, 396200	(4,537)	(36,445)	(40,982)	(3,594)	(26,308)	(29,902)	(943)	(10,137)	(11,080)
		TOTAL ACCUMULATED AMORTIZATION	(143,724)	(5,288,098)	(5,431,822)	(95,752)	(3,812,624)	(3,908,376)	(47,972)	(1,475,474)	(1,523,446)
		TOTAL ACCUMULATED DEPR/AMORT	(172,118,094)	(30,568,523)	(202,686,617)	(114,341,474)	(21,772,362)	(136,113,836)	(57,776,620)	(8,796,161)	(66,572,781)
		NET GAS UTILITY PLANT before DFIT	343,917,597	61,105,092	405,022,689	229,215,352	43,652,755	272,868,107	114,702,245	17,452,337	132,154,582
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(66,047,311)	(66,047,311)	0	(44,496,734)	(44,496,734)	0	(21,550,577)	(21,550,577)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(8,761,420)	(8,761,420)	0	(6,304,795)	(6,304,795)	0	(2,456,625)	(2,456,625)
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	(1,112,060)	(1,112,060)	0	(749,206)	(749,206)	0	(362,854)	(362,854)
		TOTAL ACCUMULATED DFIT	0	(76,026,797)	(76,026,797)	0	(51,627,255)	(51,627,255)	0	(24,399,542)	(24,399,542)

RESULTS OF OPERATIONS	Report ID:
<b>GASUTILITY PLANT</b>	<b>G-PLT-12E</b>
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		NET GAS UTILITY PLANT	343,917,597	(14,921,705)	328,995,892	229,215,352	(7,974,500)	221,240,852	114,702,245	(6,947,205)	107,755,040

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%		67.371%		32.629%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended December 31, 2013	
Ending Balance 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	343,917,597	(14,921,705)	328,995,892	229,215,352	(7,974,500)	221,240,852	114,702,245	(6,947,205)	107,755,040
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850	DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,027,219	4,027,219	0	1,703,845	1,703,845
1	164100	Gas Inventory--Jackson Prairie	0	11,613,947	11,613,947	0	8,161,121	8,161,121	0	3,452,826	3,452,826
4	252000	Customer Advances	(77,864)	(73)	(77,937)	(11,804)	(53)	(11,857)	(66,060)	(20)	(66,080)
99	235199	Customer Deposits	(352,458)	0	(352,458)	(352,458)	0	(352,458)	0	0	0
C-WKC		Working Capital	0	1,438,446	1,438,446	0	0	0	0	1,438,446	1,438,446
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(430,322)	18,783,384	18,353,062	(364,262)	12,188,287	11,824,025	(66,060)	6,595,097	6,529,037
		NET RATE BASE	343,487,275	3,861,679	347,348,954	228,851,090	4,213,787	233,064,877	114,636,185	(352,108)	114,284,077

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-12E</b>
For Twelve Months Ended December 31, 2013	
Ending Balance 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	
GD-WA	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	
9 CD-WA	166,303	131,747	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	
GD-WA	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:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	System Contract Demand	29.730%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	27.815%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6	Actual Therms Purchased	30.571%

RESULTS OF OPERATIONS  
**GAS-NORTH AMORTIZATION EXPENSE**  
 For Twelve Months Ended December 31, 2013  
 Ending Balance Basis

Report ID:  
**G-AMTX-12E**

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>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					
	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
9,4	CD-AN	6,339	5,022	1,317				1,317	1,317		951	951		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
<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>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>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-12E</b>
For Twelve Months Ended December 31, 2013	
Ending Balance 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)	(284,032,457)	(284,032,457)											
Hydro (ED-AN)	(123,204,830)	(123,204,830)											
Other (ED-AN)	(84,850,342)	(84,850,342)											
<b>Total Electric Production</b>	<b>(492,087,629)</b>	<b>(492,087,629)</b>											
<b>Electric Transmission</b>													
ED-AN	(190,851,384)	(190,851,384)											
<b>Total Electric Transmission</b>	<b>(190,851,384)</b>	<b>(190,851,384)</b>											
<b>Electric Distribution</b>													
ED-ID	(153,168,787)	(153,168,787)											
ED-WA	(244,259,010)	(244,259,010)											
<b>Total Electric Distribution</b>	<b>(397,427,797)</b>	<b>(397,427,797)</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	(12,920,620)		(12,920,620)		(12,920,620)	(12,920,620)		(9,079,320)	(9,079,320)		(3,841,300)	(3,841,300)	
GD-OR	(514,839)			(514,839)									
<b>Total Gas Underground Storage</b>	<b>(13,435,459)</b>		<b>(12,920,620)</b>	<b>(514,839)</b>		<b>(12,920,620)</b>	<b>(12,920,620)</b>		<b>(9,079,320)</b>	<b>(9,079,320)</b>		<b>(3,841,300)</b>	<b>(3,841,300)</b>
<b>Gas Distribution</b>													
6 GD-AN	(1,506,091)		(1,506,091)		(1,506,091)	(1,506,091)		(1,045,664)	(1,045,664)		(460,427)	(460,427)	
GD-ID	(55,554,327)		(55,554,327)		(55,554,327)	(55,554,327)					(55,554,327)	(55,554,327)	
GD-WA	(110,703,841)		(110,703,841)		(110,703,841)	(110,703,841)	(110,703,841)			(110,703,841)			
GD-OR	(89,594,879)			(89,594,879)									
<b>Total Gas Distribution</b>	<b>(257,359,138)</b>		<b>(167,764,259)</b>	<b>(89,594,879)</b>	<b>(166,258,168)</b>	<b>(1,506,091)</b>	<b>(167,764,259)</b>	<b>(110,703,841)</b>	<b>(1,045,664)</b>	<b>(111,749,505)</b>	<b>(55,554,327)</b>	<b>(460,427)</b>	<b>(56,014,754)</b>
<b>General Plant</b>													
ED-AN	(36,537,595)	(36,537,595)											
ED-ID	(5,919,732)	(5,919,732)											
ED-WA	(12,422,439)	(12,422,439)											
7,4 CD-AA	(31,212,605)	(22,581,072)	(6,055,557)	(2,575,976)	(6,055,557)	(6,055,557)		(4,371,204)	(4,371,204)		(1,684,353)	(1,684,353)	
9,4 CD-AN	(10,921,253)	(8,651,926)	(2,269,327)		(2,269,327)	(2,269,327)		(1,638,114)	(1,638,114)		(631,213)	(631,213)	
9 CD-ID	(4,746,356)	(3,760,111)	(986,245)		(986,245)	(986,245)				(986,245)			(986,245)
9 CD-WA	(2,425,699)	(1,921,663)	(504,036)		(504,036)	(504,036)	(504,036)			(504,036)			
8,4 GD-AA	(1,474,974)		(1,037,202)	(437,772)	(1,037,202)	(1,037,202)		(748,704)	(748,704)		(288,498)	(288,498)	
4 GD-AN	(1,491,628)		(1,491,628)		(1,491,628)	(1,491,628)		(1,076,732)	(1,076,732)		(414,896)	(414,896)	
GD-ID	(1,188,076)		(1,188,076)		(1,188,076)	(1,188,076)				(1,188,076)			(1,188,076)
GD-WA	(3,037,845)		(3,037,845)		(3,037,845)	(3,037,845)	(3,037,845)			(3,037,845)			
GD-OR	(3,856,536)			(3,856,536)									
<b>Total General Plant</b>	<b>(115,234,738)</b>	<b>(91,794,538)</b>	<b>(16,569,916)</b>	<b>(6,870,284)</b>	<b>(5,716,202)</b>	<b>(10,853,714)</b>	<b>(16,569,916)</b>	<b>(3,541,881)</b>	<b>(7,834,754)</b>	<b>(11,376,635)</b>	<b>(2,174,321)</b>	<b>(3,018,960)</b>	<b>(5,193,281)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,466,396,145)</b>	<b>(1,172,161,348)</b>	<b>(197,254,795)</b>	<b>(96,980,002)</b>	<b>(171,974,370)</b>	<b>(25,280,425)</b>	<b>(197,254,795)</b>	<b>(114,245,722)</b>	<b>(17,959,738)</b>	<b>(132,205,460)</b>	<b>(57,728,648)</b>	<b>(7,320,687)</b>	<b>(65,049,335)</b>

Allocation Ratios:				Jurisdiction -			
Service -	Electric	Gas-North	Gas-South	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-AAAMT-12E</b>
For Twelve Months Ended December 31, 2013	
Ending Balance 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	(7,386,153)	(7,386,153)												
Misc Intangible PIt (303000)	ED-AN	(700,736)	(700,736)												
<b>Total Production/Transmission</b>		<b>(8,086,889)</b>	<b>(8,086,889)</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	(96,930)	(96,930)												
Misc Intangible PIt (303000)	ED-WA	(25,187)	(25,187)												
<b>Total Distribution</b>		<b>(122,117)</b>	<b>(122,117)</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	(261,505)	(189,188)	(50,735)	(21,582)		(50,735)	(50,735)		(36,623)	(36,623)		(14,112)	(14,112)	
9,4	CD-AN	(57,852)	(45,831)	(12,021)			(12,021)	(12,021)		(8,677)	(8,677)		(3,344)	(3,344)	
	GD-ID	(47,029)		(47,029)			(47,029)	(47,029)					(47,029)	(47,029)	
	GD-WA	(92,158)		(92,158)			(92,158)	(92,158)		(92,158)	(92,158)				
	GD-OR	(56,468)		(56,468)											
<b>Total General Plant - 303000</b>		<b>(515,012)</b>	<b>(235,019)</b>	<b>(201,943)</b>	<b>(78,050)</b>		<b>(139,187)</b>	<b>(62,756)</b>	<b>(201,943)</b>	<b>(92,158)</b>	<b>(45,300)</b>	<b>(137,458)</b>	<b>(47,029)</b>	<b>(17,456)</b>	<b>(64,485)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	(21,006,931)	(15,197,675)	(4,075,554)	(1,733,702)		(4,075,554)	(4,075,554)		(2,941,939)	(2,941,939)		(1,133,615)	(1,133,615)	
9,4	CD-AN	(6,339)	(5,022)	(1,317)			(1,317)	(1,317)		(951)	(951)		(366)	(366)	
9	CD-ID	(7,599)	(6,020)	(1,579)			(1,579)	(1,579)					(1,579)	(1,579)	
	ED-AN	(454,004)	(454,004)												
	ED-ID	(8,492)	(8,492)												
	ED-WA	(925,495)	(925,495)												
8,4	GD-AA	(1,226,696)		(862,613)	(364,083)		(862,613)	(862,613)		(622,677)	(622,677)		(239,936)	(239,936)	
4	GD-AN	(9,781)		(9,781)			(9,781)	(9,781)		(7,060)	(7,060)		(2,721)	(2,721)	
	GD-OR	(984)		(984)											
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>(23,646,321)</b>	<b>(16,596,708)</b>	<b>(4,950,844)</b>	<b>(2,098,769)</b>		<b>(4,949,265)</b>	<b>(4,950,844)</b>		<b>(3,572,627)</b>	<b>(3,572,627)</b>		<b>(1,376,638)</b>	<b>(1,378,217)</b>	
<b>Gas Underground Storage</b>															
1	GD-AN	(239,632)		(239,632)			(239,632)	(239,632)		(168,389)	(168,389)		(71,243)	(71,243)	
<b>Total Gas Underground Storage</b>		<b>(239,632)</b>		<b>(239,632)</b>			<b>(239,632)</b>	<b>(239,632)</b>		<b>(168,389)</b>	<b>(168,389)</b>		<b>(71,243)</b>	<b>(71,243)</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	(187,849)	(135,901)	(36,445)	(15,503)		(36,445)	(36,445)		(26,308)	(26,308)		(10,137)	(10,137)	
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	(54,173)	(54,173)												
	ED-WA	(110,678)	(110,678)												
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)		(1,863)	(1,863)				
	GD-OR	(47,134)		(47,134)											
<b>Total General Plant - 390200, 396200</b>		<b>(414,567)</b>	<b>(310,948)</b>	<b>(40,982)</b>	<b>(62,637)</b>		<b>(4,537)</b>	<b>(36,445)</b>	<b>(40,982)</b>	<b>(3,594)</b>	<b>(26,308)</b>	<b>(29,902)</b>	<b>(943)</b>	<b>(10,137)</b>	<b>(11,080)</b>
<b>Total Accumulated Amortization</b>		<b>(33,024,538)</b>	<b>(25,351,681)</b>	<b>(5,433,401)</b>	<b>(2,239,456)</b>		<b>(143,724)</b>	<b>(5,288,098)</b>	<b>(5,433,401)</b>	<b>(95,752)</b>	<b>(3,812,624)</b>	<b>(3,908,376)</b>	<b>(47,972)</b>	<b>(1,475,474)</b>	<b>(1,525,025)</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%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12E</b>
For Twelve Months Ended December 31, 2013	
Ending Balance 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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	ELECTRIC				GAS NORTH				OREGON GAS			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	
99		GD-OR / AS	704,242	0	0	0	0	0	0	0	704,242	0	704,242	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,939,110	0	0	2,849,788	2,849,788	0	0	764,227	764,227	0	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	
		<b>TOTAL ACCOUNT</b>	<b>6,725,130</b>	<b>386,513</b>	<b>708,653</b>	<b>3,108,652</b>	<b>4,203,818</b>	<b>574,973</b>	<b>90,851</b>	<b>826,151</b>	<b>1,491,975</b>	<b>704,242</b>	<b>325,095</b>	<b>1,029,337</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,780,115	932,080	2,128,621	3,719,414	6,780,115	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,177,767	0	0	0	0	2,177,767	0	0	2,177,767	0	0	
99		GD-OR / AS	3,581,255	0	0	0	0	0	0	0	3,581,255	0	3,581,255	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	77,305,524	0	0	55,927,454	55,927,454	0	0	14,998,045	14,998,045	0	6,380,025	
9		CD-WA / ID / AN	21,887,692	5,603,701	4,459,006	7,276,942	17,339,649	1,469,803	1,169,560	1,908,680	4,548,043	0	0	
		<b>TOTAL ACCOUNT</b>	<b>111,732,353</b>	<b>6,535,781</b>	<b>6,587,627</b>	<b>66,923,810</b>	<b>80,047,218</b>	<b>3,647,570</b>	<b>1,169,560</b>	<b>16,906,725</b>	<b>21,723,855</b>	<b>3,581,255</b>	<b>6,380,025</b>	<b>9,961,280</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,081,480	2,533,321	14,649	5,533,510	8,081,480	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	470,176	0	0	0	0	0	0	330,628	330,628	0	139,548	
7		CD-AA	46,722,848	0	0	33,802,111	33,802,111	0	0	9,064,700	9,064,700	0	3,856,037	
9		CD-WA / ID / AN	106,301	0	11,050	73,163	84,213	0	2,898	19,190	22,088	0	0	
		<b>TOTAL ACCOUNT</b>	<b>55,387,455</b>	<b>2,533,321</b>	<b>25,699</b>	<b>39,408,784</b>	<b>41,967,804</b>	<b>0</b>	<b>2,898</b>	<b>9,421,168</b>	<b>9,424,066</b>	<b>0</b>	<b>3,995,585</b>	<b>3,995,585</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	23,019,834	11,322,680	3,757,094	7,940,060	23,019,834	0	0	0	0	0	0	
99		GD-WA / ID / AN	8,240,730	0	0	0	0	5,377,983	1,624,265	1,238,482	8,240,730	0	0	
99		GD-OR / AS	2,891,035	0	0	0	0	0	0	0	2,891,035	0	2,891,035	
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	0	43,724	
9		CD-WA / ID / AN	4,927,186	1,508,889	775,753	1,618,724	3,903,366	395,769	203,473	424,578	1,023,820	0	0	
		<b>TOTAL ACCOUNT</b>	<b>39,608,582</b>	<b>12,831,569</b>	<b>4,532,847</b>	<b>9,942,071</b>	<b>27,306,487</b>	<b>5,773,752</b>	<b>1,827,738</b>	<b>1,765,846</b>	<b>9,367,336</b>	<b>2,891,035</b>	<b>43,724</b>	<b>2,934,759</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended December 31, 2013	
Ending Balance 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 - 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	0	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	2,480,142	112,515	140,754	1,711,524	1,964,793	29,512	36,919	448,918	515,349	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>3,016,969</b>	<b>123,254</b>	<b>155,499</b>	<b>2,081,369</b>	<b>2,360,122</b>	<b>113,783</b>	<b>36,919</b>	<b>448,918</b>	<b>599,620</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,014,970	1,018,114	315,599	1,681,257	3,014,970	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,845,661	0	0	0	0	2,048,125	414,350	383,186	2,845,661	0	0	0
99		GD-OR / AS	871,281	0	0	0	0	0	0	0	0	871,281	0	871,281
8		GD-AA	1,380,380	0	0	0	0	0	0	970,683	970,683	0	409,697	409,697
7		CD-AA	8,931,507	0	0	6,461,588	6,461,588	0	0	1,732,802	1,732,802	0	737,117	737,117
9		CD-WA / ID / AN	341,992	40,981	24,905	205,044	270,930	10,749	6,532	53,781	71,062	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>17,385,791</b>	<b>1,059,095</b>	<b>340,504</b>	<b>8,347,889</b>	<b>9,747,488</b>	<b>2,058,874</b>	<b>420,882</b>	<b>3,140,452</b>	<b>5,620,208</b>	<b>871,281</b>	<b>1,146,814</b>	<b>2,018,095</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	714,947	146,649	58,744	509,554	714,947	0	0	0	0	0	0	0
99		GD-WA / ID / AN	141,307	0	0	0	0	45,985	14,997	80,325	141,307	0	0	0
99		GD-OR / AS	136,412	0	0	0	0	0	0	0	0	136,412	0	136,412
8		GD-AA	82,554	0	0	0	0	0	0	58,052	58,052	0	24,502	24,502
7		CD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	0	29,353	29,353
9		CD-WA / ID / AN	107,415	5,198	1,659	78,238	85,095	1,364	435	20,521	22,320	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,538,298</b>	<b>151,847</b>	<b>60,403</b>	<b>845,100</b>	<b>1,057,350</b>	<b>47,349</b>	<b>15,432</b>	<b>227,900</b>	<b>290,681</b>	<b>136,412</b>	<b>53,855</b>	<b>190,267</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended December 31, 2013	
Ending Balance 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 - Oregon	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,156,401	18,083,948	10,669,041	10,403,412	39,156,401	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,609,983	0	0	0	0	2,824,958	954,531	830,494	4,609,983	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	43,834	
7		CD-AA	554,037	0	0	400,823	400,823	0	0	107,489	107,489	0	45,725	
9		CD-WA / ID / AN	1,520,558	258,924	410,518	535,159	1,204,601	67,914	107,675	140,368	315,957	0	0	
		<b>TOTAL ACCOUNT</b>	<b>45,884,813</b>	<b>18,342,872</b>	<b>11,079,559</b>	<b>11,339,394</b>	<b>40,761,825</b>	<b>2,892,872</b>	<b>1,062,206</b>	<b>1,078,351</b>	<b>5,033,429</b>	<b>43,834</b>	<b>45,725</b>	<b>89,559</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	52,859,207	9,334,854	2,922,232	40,602,121	52,859,207	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,139,972	0	0	0	0	587,919	458,634	93,419	1,139,972	0	0	0
99		GD-OR / AS	991,296	0	0	0	0	0	0	0	0	991,296	0	991,296
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	294,702
7		CD-AA	20,315,101	0	0	14,697,163	14,697,163	0	0	3,941,333	3,941,333	0	1,676,605	1,676,605
9		CD-WA / ID / AN	13,304,556	400,672	3,211,246	6,928,084	10,540,002	105,093	842,283	1,817,178	2,764,554	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>89,603,064</b>	<b>9,735,526</b>	<b>6,133,478</b>	<b>62,227,368</b>	<b>78,096,372</b>	<b>693,012</b>	<b>1,300,917</b>	<b>6,550,160</b>	<b>8,544,089</b>	<b>991,296</b>	<b>1,971,307</b>	<b>2,962,603</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	57,118	0	2,299	54,819	57,118	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	451,905	0	0	326,935	326,935	0	0	87,674	87,674	0	37,296	37,296
9		CD-WA / ID / AN	9,978	3,950	0	3,955	7,905	1,036	0	1,037	2,073	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>521,368</b>	<b>3,950</b>	<b>2,299</b>	<b>385,709</b>	<b>391,958</b>	<b>1,036</b>	<b>0</b>	<b>88,711</b>	<b>89,747</b>	<b>2,367</b>	<b>37,296</b>	<b>39,663</b>
		<b>TOTAL GENERAL PLANT</b>	<b>371,403,823</b>	<b>51,703,728</b>	<b>29,626,568</b>	<b>204,610,146</b>	<b>285,940,442</b>	<b>15,803,221</b>	<b>5,927,403</b>	<b>40,454,382</b>	<b>62,185,006</b>	<b>9,278,949</b>	<b>13,999,426</b>	<b>23,278,375</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended December 31, 2013	
Ending Balance 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	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,101,673	153,179	0	1,948,494	2,101,673	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,299,260	0	0	3,110,343	3,110,343	0	0	834,099	834,099	0	354,818	354,818
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>8,151,135</b>	<b>153,179</b>	<b>0</b>	<b>5,212,572</b>	<b>5,365,751</b>	<b>964,981</b>	<b>181,037</b>	<b>874,422</b>	<b>2,020,440</b>	<b>410,126</b>	<b>354,818</b>	<b>764,944</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	3,899,174	2,810,531	23,524	1,065,119	3,899,174	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,176,401	0	0	0	0	0	0	1,530,445	1,530,445	0	645,956	645,956
7		CD-AA	51,561,918	0	0	37,302,985	37,302,985	0	0	10,003,528	10,003,528	0	4,255,405	4,255,405
9		CD-WA / ID / AN	104,537	0	42,501	40,314	82,815	0	11,148	10,574	21,722	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>57,742,030</b>	<b>2,810,531</b>	<b>66,025</b>	<b>38,408,418</b>	<b>41,284,974</b>	<b>0</b>	<b>11,148</b>	<b>11,544,547</b>	<b>11,555,695</b>	<b>0</b>	<b>4,901,361</b>	<b>4,901,361</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	12,388	0	0	12,388	12,388	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,069,028	0	0	2,943,779	2,943,779	0	0	789,432	789,432	0	335,817	335,817
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,094,173</b>	<b>0</b>	<b>0</b>	<b>2,956,167</b>	<b>2,956,167</b>	<b>0</b>	<b>0</b>	<b>800,958</b>	<b>800,958</b>	<b>1,231</b>	<b>335,817</b>	<b>337,048</b>
	<b>TOTAL</b>		<b>69,987,338</b>	<b>2,963,710</b>	<b>66,025</b>	<b>46,577,157</b>	<b>49,606,892</b>	<b>964,981</b>	<b>192,185</b>	<b>13,219,927</b>	<b>14,377,093</b>	<b>411,357</b>	<b>5,591,996</b>	<b>6,003,353</b>

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-12E</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended December 31, 2013 Ending Balance 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	(43,057,167)	(31,150,138)	(8,353,521)	(3,553,508)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,963,034)	(1,555,135)	(407,899)	0
7	283750	CD-AA	(546,395)	(395,295)	(106,006)	(45,094)
		<b>Total</b>	<b>(45,566,596)</b>	<b>(33,100,568)</b>	<b>(8,867,426)</b>	<b>(3,598,602)</b>

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12E</b>
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		804,155	804,155		804,155	804,155		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		327,236	327,236		327,236	327,236		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,697,813	6,697,813		5,441,975	5,441,975		1,255,838	1,255,838
1	154300	PLANT MATERIALS & OPER SUP-CS2		242,269	242,269		196,844	196,844		45,425	45,425
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		731,253	731,253		594,143	594,143		137,110	137,110
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		388	388		315	315		73	73
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		0	0		0	0		0	0
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		0	0		0	0		0	0
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	27,829,105		27,829,105	27,829,105		27,829,105	0		0
<b>TOTAL</b>			<b>27,829,105</b>	<b>8,803,114</b>	<b>36,632,219</b>	<b>27,829,105</b>	<b>7,364,668</b>	<b>35,193,773</b>	<b>0</b>	<b>1,438,446</b>	<b>1,438,446</b>

ALLOCATION RATIOS: