

RESULTS OF OPERATIONS	Report ID: G-ROR-12E
GAS RATE OF RETURN	
For Twelve Months Ended September 30, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	18,813,222	11,578,852	7,234,370
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	18,813,222	11,578,852	7,234,370
G-APL		Gas Net Adjusted Rate Base	351,079,621	235,023,319	116,056,302
		RATE OF RETURN	5.359%	4.927%	6.234%

RESULTS OF OPERATIONS		Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES For Twelve Months Ended September 30, 2013 Ending Balance 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 Percent	226,079 100.000%	150,053 66.372%	76,026 33.628%
3	G-OPS	Direct Distribution Operating Expense Percent	11,289,999 100.000%	7,946,909 70.389%	3,343,090 29.611%
	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 Percent	400.000% 100.000%	282.410% 70.603%	117.590% 29.397%

RESULTS OF OPERATIONS	Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended September 30, 2013 Ending Balance Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased Percent	09-30-2013	239,931,784 100.000%	165,991,855 69.183%	73,939,929 30.817%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,965,506	60,243,237	5,651,108	3,071,161
		Direct O & M Accts 901 - 935		41,147,627	29,854,933	8,129,433	3,163,261
		Direct O & M Accts 901 - 905 Utility 9 Only		4,465,312	3,053,607	1,411,705	XXXXXX
		Adjustments		0			
		Total		114,578,445	93,151,777	15,192,246	6,234,422
		Percentage		100.000%	81.300%	13.259%	5.441%
		Direct Labor Accts 500 - 894		65,772,800	51,029,386	10,468,202	4,275,212
		Direct Labor Accts 901 - 935		5,175,642	3,333,358	497,385	1,344,899
		Direct Labor Accts 901 - 905 Utility 9 Only		10,669,036	7,158,435	3,510,601	XXXXXX
		Total		81,617,478	61,521,179	14,476,188	5,620,111
		Percentage		100.000%	75.377%	17.737%	6.886%
		Number of Customers at		685,332	362,462	226,219	96,651
		Percentage		100.000%	52.888%	33.009%	14.103%
		Net Direct Plant		2,540,576,273	2,027,886,265	345,513,055	167,176,953
		Percentage		100.000%	79.820%	13.600%	6.580%
		Total Percentages		400.000%	289.385%	77.605%	33.010%
7		Average (CD AA)		100.000%	72.346%	19.401%	8.253%

RESULTS OF OPERATIONS	Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended September 30, 2013 Ending Balance Basis	

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		8,210,713	0	5,319,674	2,891,039
	Direct O & M Accts 901 - 935		10,885,298	0	7,836,155	3,049,143
	Direct O & M Accts 901 - 905 Utility 9 Only		1,411,705	0	1,411,705	XXXXXX
	Total		20,507,716	0	14,567,534	5,940,182
	Percentage		100.000%	0.000%	71.034%	28.966%
	Direct Labor Accts 580 - 894		11,244,329	0	7,983,762	3,260,567
	Direct Labor Accts 901 - 935		1,531,702	0	413,533	1,118,169
	Direct Labor Accts 901 - 905 Utility 9 Only		3,510,601	0	3,510,601	XXXXXX
	Total		16,286,632	0	11,907,896	4,378,736
	Percentage		100.000%	0.000%	73.115%	26.885%
	Number of Customers at		322,870	0	226,219	96,651
	Percentage		100.000%	0.000%	70.065%	29.935%
	Net Direct Plant		504,945,491	0	338,644,009	166,301,482
	Percentage		100.000%	0.000%	67.065%	32.935%
	Total Percentages		400.000%	0.000%	281.279%	118.721%
8	Average (GD AA)		100.000%	0.000%	70.320%	29.680%

Input	Elec/Gas North 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		65,927,810	60,243,237	5,684,573	0
	Direct O & M Accts 901 - 935		37,981,681	29,854,933	8,126,748	0
	Adjustments		0	0	0	0
	Total		103,909,491	90,098,170	13,811,321	0
	Percentage		100.000%	86.708%	13.292%	0.000%
	Direct Labor Accts 580 - 894		61,509,081	51,029,386	10,479,695	0
	Direct Labor Accts 901 - 935		3,968,432	3,333,358	635,074	0
	Total		65,477,513	54,362,744	11,114,769	0
	Percentage		100.000%	83.025%	16.975%	0.000%
	Number of Customers at		588,681	362,462	226,219	0
	Percentage		100.000%	61.572%	38.428%	0.000%

RESULTS OF OPERATIONS	Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended September 30, 2013 Ending Balance Basis	

AVISTA UTILITIES

	Net Direct Plant	2,348,249,795	2,009,605,786	338,644,009	0
	Percentage	100.000%	85.579%	14.421%	0.000%
	Total Percentages	400.000%	316.884%	83.116%	0.000%
9	Average (CD AN/ID/WA)	100.000%	79.221%	20.779%	0.000%

RESULTS OF OPERATIONS	Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended September 30, 2013 Ending Balance Basis	

AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	12-31-2012	100.000%	0.000%	80.600%	19.400%
			System	Washington	Idaho	
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		15,191,645	10,212,069	4,979,576	
			100.000%	67.222%	32.778%	
12	Net Gas Plant (before DFIT) Percent		397,216,736	266,576,502	130,640,234	
			100.000%	67.111%	32.889%	
13	G-PLT Net Gas General Plant Percent		44,901,216	32,667,162	12,234,054	
			100.000%	72.753%	27.247%	
14	Net Allocated Schedule M's Percent		-15,754,119	-10,386,838	-5,367,281	
			100.000%	65.931%	34.069%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended September 30, 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	130,067,801	0	130,067,801	90,084,502	0	90,084,502	39,983,299	0	39,983,299
99	4812XX	Commercial - Firm & Interruptible	65,104,871	0	65,104,871	45,842,556	0	45,842,556	19,262,315	0	19,262,315
99	4813XX	Industrial-Firm	2,863,203	0	2,863,203	1,548,329	0	1,548,329	1,314,874	0	1,314,874
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	277,087	0	277,087	246,676	0	246,676	30,411	0	30,411
99	499XX	Unbilled Revenue	603,281	0	603,281	436,082	0	436,082	167,199	0	167,199
		TOTAL SALES TO ULTIMATE CUSTOMERS	198,916,243	0	198,916,243	138,158,145	0	138,158,145	60,758,098	0	60,758,098
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	91,000,499	0	91,000,499	62,157,430	0	62,157,430	28,843,069	0	28,843,069
99	488000	Miscellaneous Service Revenues	25,263	0	25,263	13,421	0	13,421	11,842	0	11,842
99	489300	Transportation For Others	4,302,822	0	4,302,822	3,862,533	0	3,862,533	440,289	0	440,289
99	493000	Rent from Gas Property	2,343	0	2,343	2,291	0	2,291	52	0	52
4	495000	Other Gas Revenues	6,047,774	568,208	6,615,982	4,131,474	401,172	4,532,646	1,916,300	167,036	2,083,336
		TOTAL OTHER OPERATING REVENUES	101,378,701	568,208	101,946,909	70,167,149	401,172	70,568,321	31,211,552	167,036	31,378,588
		TOTAL GAS REVENUES	300,294,944	568,208	300,863,152	208,325,294	401,172	208,726,466	91,969,650	167,036	92,136,686
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	197,762,353	0	197,762,353	134,742,744	0	134,742,744	63,019,609	0	63,019,609
6	808XX	Net Natural Gas Storage Transactions	(4,341,181)	0	(4,341,181)	(2,295,771)	0	(2,295,771)	(2,045,410)	0	(2,045,410)
6	811000	Gas Used for Products Extraction	(874,599)	0	(874,599)	(597,368)	0	(597,368)	(277,231)	0	(277,231)
10	813000	Other Gas Expenses	0	1,172,295	1,172,295	0	810,794	810,794	0	361,501	361,501
99	813010	Gas Technology Institute (GTI) Expenses	99,912	0	99,912	71,069	0	71,069	28,843	0	28,843
		TOTAL PRODUCTION EXPENSES	192,646,485	1,172,295	193,818,780	131,920,674	810,794	132,731,468	60,725,811	361,501	61,087,312
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	22,521	22,521	0	15,762	15,762	0	6,759	6,759
1	824000	Other Expenses	0	661,158	661,158	0	462,744	462,744	0	198,414	198,414
1	837000	Other Equipment	0	506,648	506,648	0	354,603	354,603	0	152,045	152,045
		TOTAL UNDERGROUND STORAGE OPER EXP	0	1,190,327	1,190,327	0	833,109	833,109	0	357,218	357,218
G-DEPX		Depreciation Expense-Underground Storage	0	560,866	560,866	0	392,550	392,550	0	168,316	168,316
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	159	159	0	68	68
G-OTX		Taxes Other Than FIT	0	126,767	126,767	0	88,724	88,724	0	38,043	38,043
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	687,860	687,860	0	481,433	481,433	0	206,427	206,427
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,878,187	1,878,187	0	1,314,542	1,314,542	0	563,645	563,645

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended September 30, 2013	
Ending 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	237,178	1,160,497	1,397,675	208,456	816,862	1,025,318	28,722	343,635	372,357
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,150,274	961,491	3,111,765	1,681,997	676,784	2,358,781	468,277	284,707	752,984
3	875000	Measuring & Reg Sta Exp-General	145,742	0	145,742	79,592	0	79,592	66,150	0	66,150
3	876000	Measuring & Reg Sta Exp-Industrial	4,771	0	4,771	1,728	0	1,728	3,043	0	3,043
3	877000	Measuring & Reg Sta Exp-City Gate	159,734	0	159,734	67,138	0	67,138	92,596	0	92,596
3	878000	Meter & House Regulator Expenses	1,017,779	0	1,017,779	910,558	0	910,558	107,221	0	107,221
3	879000	Customer Installation Expenses	1,638,855	69,792	1,708,647	991,061	49,126	1,040,187	647,794	20,666	668,460
3	880000	Other Expenses	1,174,124	762,430	1,936,554	756,807	536,667	1,293,474	417,317	225,763	643,080
3	881000	Rents	0	30,644	30,644	0	21,570	21,570	0	9,074	9,074
		MAINTENANCE									
3	885000	Supervision & Engineering	169,264	19	169,283	71,854	13	71,867	97,410	6	97,416
3	887000	Mains	1,801,091	1,403	1,802,494	1,265,862	988	1,266,850	535,229	415	535,644
3	889000	Measuring & Reg Sta Exp-General	240,281	0	240,281	148,251	0	148,251	92,030	0	92,030
3	890000	Measuring & Reg Sta Exp-Industrial	302,632	0	302,632	150,097	0	150,097	152,535	0	152,535
3	891000	Measuring & Reg Sta Exp-City Gate	84,229	0	84,229	49,771	0	49,771	34,458	0	34,458
3	892000	Services	1,418,153	29,981	1,448,134	1,056,807	21,103	1,077,910	361,346	8,878	370,224
3	893000	Meters & House Regulators	744,933	821,452	1,566,385	506,018	578,212	1,084,230	238,915	243,240	482,155
3	894000	Other Equipment	959	178,203	179,162	912	125,435	126,347	47	52,768	52,815
		TOTAL DISTRIBUTION OPERATING EXP	11,289,999	4,015,912	15,305,911	7,946,909	2,826,760	10,773,669	3,343,090	1,189,152	4,532,242
G-DEPX		Depreciation Expense-Distribution	11,455,302	70,701	11,526,003	7,593,613	48,913	7,642,526	3,861,689	21,788	3,883,477
G-OTX		Taxes Other Than FIT	14,920,587	0	14,920,587	12,409,235	0	12,409,235	2,511,352	0	2,511,352
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	26,375,889	70,701	26,446,590	20,002,848	48,913	20,051,761	6,373,041	21,788	6,394,829
		TOTAL DISTRIBUTION EXPENSES	37,665,888	4,086,613	41,752,501	27,949,757	2,875,673	30,825,430	9,716,131	1,210,940	10,927,071
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	230,176	230,176	0	152,772	152,772	0	77,404	77,404
2	902000	Meter Reading Expenses	1,840,445	65,033	1,905,478	1,611,151	43,164	1,654,315	229,294	21,869	251,163
G-903	903XXX	Customer Records & Collection Expenses	1,096,039	4,065,204	5,161,243	738,729	2,698,157	3,436,886	357,310	1,367,047	1,724,357
2	904000	Uncollectible Accounts	0	1,386,619	1,386,619	0	920,327	920,327	0	466,292	466,292
2	905000	Misc Customer Accounts	0	129,256	129,256	0	85,790	85,790	0	43,466	43,466
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,936,484	5,876,288	8,812,772	2,349,880	3,900,210	6,250,090	586,604	1,976,078	2,562,682
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	5,396,872	216,285	5,613,157	5,355,158	143,553	5,498,711	41,714	72,732	114,446
2	909000	Advertising	10,677	659,020	669,697	5,517	437,405	442,922	5,160	221,615	226,775
2	910000	Misc Customer Service & Info Exp	0	123,625	123,625	0	82,052	82,052	0	41,573	41,573
		TOTAL CUSTOMER SERVICE & INFO EXP	5,407,549	998,930	6,406,479	5,360,675	663,010	6,023,685	46,874	335,920	382,794

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended September 30, 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	6,934	6,934	0	4,602	4,602	0	2,332	2,332
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	4,602	4,602	0	2,332	2,332
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	113,178	7,715,048	7,828,226	78,512	5,447,055	5,525,567	34,666	2,267,993	2,302,659
4	921000	Office Supplies & Expenses	253	1,078,271	1,078,524	253	761,292	761,545	0	316,979	316,979
4	922000	Admin. Expenses Transferred - Credit	0	(21,980)	(21,980)	0	(15,519)	(15,519)	0	(6,461)	(6,461)
4	923000	Outside Services Employed	0	2,760,793	2,760,793	0	1,949,203	1,949,203	0	811,590	811,590
4	924000	Property Insurance Premium	0	332,416	332,416	0	234,696	234,696	0	97,720	97,720
4	925XX	Injuries and Damages	6,307	1,407,384	1,413,691	6,265	993,655	999,920	42	413,729	413,771
4	926XX	Employee Pensions and Benefits	13,890	239,465	253,355	13,890	169,069	182,959	0	70,396	70,396
4	928000	Regulatory Commission Expenses	722,650	313,625	1,036,275	456,699	221,429	678,128	265,951	92,196	358,147
4	930000	Miscellaneous General Expenses	38,967	922,146	961,113	26,964	651,063	678,027	12,003	271,083	283,086
4	931000	Rents	10,713	222,998	233,711	10,023	157,443	167,466	690	65,555	66,245
4	935000	Maintenance of General Plant	358,534	1,802,803	2,161,337	267,968	1,272,833	1,540,801	90,566	529,970	620,536
		TOTAL ADMIN & GEN OPERATING EXP	1,264,492	16,772,969	18,037,461	860,574	11,842,219	12,702,793	403,918	4,930,750	5,334,668
G-DEPX		Depreciation Expense-General Plant	380,080	2,724,696	3,104,776	253,276	1,923,717	2,176,993	126,804	800,979	927,783
G-AMTX		Amortization Expense - General Plant - 303000	27,524	38,854	66,378	23,466	27,432	50,898	4,058	11,422	15,480
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	1,022	1,974,258	1,975,280	0	1,393,885	1,393,885	1,022	580,373	581,395
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	5,607	5,607	0	3,959	3,959	0	1,648	1,648
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	125,946	0	125,946	125,946	0	125,946	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	17,848	0	17,848	17,848	0	17,848	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	(4,136)	0	(4,136)	(4,136)	0	(4,136)	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	548,284	4,743,415	5,291,699	416,400	3,348,993	3,765,393	131,884	1,394,422	1,526,306
		TOTAL ADMIN & GENERAL EXPENSES	1,812,776	21,516,384	23,329,160	1,276,974	15,191,212	16,468,186	535,802	6,325,172	6,860,974
		TOTAL EXPENSES BEFORE FIT	240,469,182	35,535,631	276,004,813	168,857,960	24,760,043	193,618,003	71,611,222	10,775,588	82,386,810
		NET OPERATING INCOME (LOSS) BEFORE FIT			24,858,339			15,108,463			9,749,876
G-FIT		FEDERAL INCOME TAX			309,414			(629,995)			939,409
G-FIT		DEFERRED FEDERAL INCOME TAX			5,776,035			4,183,759			1,592,276
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(40,332)			(24,153)			(16,179)
		GAS NET OPERATING INCOME (LOSS)			18,813,222			11,578,852			7,234,370

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended September 30, 2013	
Ending Balance 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%		66.372%			33.628%		
G-ALL	3	Direct Distribution Operating Expense		100.000%		70.389%			29.611%		
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		70.603%			29.397%		
G-ALL	6	Actual Therms Purchased		100.000%		69.183%			30.817%		
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-804-12E
For Twelve Months Ended September 30, 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	143,005,059	0	143,005,059	97,773,737	0	97,773,737	45,231,322	0	45,231,322
1	804001	Pipeline Demand Costs	27,586,930	0	27,586,930	19,298,306	0	19,298,306	8,288,624	0	8,288,624
1	804002	Transport Variable Charges	902,723	0	902,723	631,618	0	631,618	271,105	0	271,105
6	804010	Gas Costs - Fixed Hedge	(18,274)	0	(18,274)	(11,904)	0	(11,904)	(6,370)	0	(6,370)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	257,244	0	257,244	174,644	0	174,644	82,600	0	82,600
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	2,691,196	0	2,691,196	1,870,758	0	1,870,758	820,438	0	820,438
6	804700	Gas Costs - Offsystem Bookout	831,143	0	831,143	558,292	0	558,292	272,851	0	272,851
6	804711	Gas Costs - Offsystem Bookout Offset	(831,143)	0	(831,143)	(558,292)	0	(558,292)	(272,851)	0	(272,851)
6	804730	Gas Costs - Intracompany LDC Gas	31,442,299	0	31,442,299	21,490,833	0	21,490,833	9,951,466	0	9,951,466
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(6,283,731)	0	(6,283,731)	(4,964,804)	0	(4,964,804)	(1,318,927)	0	(1,318,927)
99	805120	Gas Expense - Rate Deferrals	(1,821,093)	0	(1,821,093)	(1,520,444)	0	(1,520,444)	(300,649)	0	(300,649)
		TOTAL PURCHASED GAS COSTS	197,762,353	0	197,762,353	134,742,744	0	134,742,744	63,019,609	0	63,019,609

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	6	Actual Therms Purchased	100.000%	69.183%	30.817%
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 September 30, 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	1,096,039	4,065,204	5,161,243	738,729	2,698,157	3,436,886	357,310	1,367,047	1,724,357
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	1,096,039	4,065,204	5,161,243	738,729	2,698,157	3,436,886	357,310	1,367,047	1,724,357

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.372%	33.628%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.111%	32.889%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended September 30, 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	224,577	216,285	440,862	182,306	143,553	325,859	42,271	72,732	115,003
99	908600	Public Purpose Tariff Rider Expense Offset	4,983,301	0	4,983,301	4,948,048	0	4,948,048	35,253	0	35,253
99	908610	Limited Income Tax Refund Program	201,558	0	201,558	201,558	0	201,558	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(12,564)	0	(12,564)	23,246	0	23,246	(35,810)	0	(35,810)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	5,396,872	216,285	5,613,157	5,355,158	143,553	5,498,711	41,714	72,732	114,446

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.372%	33.628%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended September 30, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.05%	54.05%
2	Cost of Debt		5.657%	5.733%
	Total Cost of Debt		3.058%	3.099%
	Total Weighted Cost		3.058%	3.099%
G-APL	Net Rate Base	351,079,621	235,023,319	116,056,302
	Interest Deduction for FIT Calculation	10,783,598	7,187,013	3,596,585
1	#			
2	#			

RESULTS OF OPERATIONS	Report ID: G-FIT-12E
FEDERAL INCOME TAXES--GAS	
For Twelve Months Ended September 30, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	300,863,152	208,726,466	92,136,686	
G-OPS	Operating & Maintenance Expense	243,578,664	169,319,416	74,259,248	
G-OPS	Book Deprec/Amort and Reg Amortizations	17,378,795	11,800,628	5,578,167	
G-OTX	Taxes Other than FIT	15,047,354	12,497,959	2,549,395	
	Net Operating Income Before FIT	24,858,339	15,108,463	9,749,876	
G-INT	Less: Interest Expense	10,783,598	7,187,013	3,596,585	
G-SCM	Schedule M Adjustments	(13,190,701)	(9,721,436)	(3,469,265)	
	Taxable Net Operating Income	884,040	(1,799,986)	2,684,026	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	309,414	(629,995)	939,409	
G-DTE	Deferred FIT	5,776,035	4,183,759	1,592,276	
99	411400 Amortized Investment Tax Credit	(40,332)	(24,153)	(16,179)	
	Total FIT/Deferred FIT & ITC	6,045,117	3,529,611	2,515,506	
ALLOCATION RATIOS:					
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ITEMS	G-SCM-12E
For Twelve Months Ended September 30, 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	11,863,928	5,375,210	17,239,138	7,870,355	3,790,616	11,660,971	3,993,573	1,584,594	5,578,167
12	997001	Contributions In Aid of Construction	0	337,672	337,672	0	226,615	226,615	0	111,057	111,057
2	997002	Injuries and Damages	0	(80,000)	(80,000)	0	(53,098)	(53,098)	0	(26,902)	(26,902)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	1,195,927	1,195,927	0	844,360	844,360	0	351,567	351,567
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(8,104,823)	0	(8,104,823)	(6,485,248)	0	(6,485,248)	(1,619,575)	0	(1,619,575)
4	997015	Airplane Lease Payments	0	107,514	107,514	0	75,908	75,908	0	31,606	31,606
12	997016	Redemption Expense Amortization	0	354,027	354,027	0	237,591	237,591	0	116,436	116,436
4	997020	FAS87 Current Pension Accrual	0	(691,578)	(691,578)	0	(488,275)	(488,275)	0	(203,303)	(203,303)
99	997029	FAS 106 Post Retirement Benefits	13,890	0	13,890	13,890	0	13,890	0	0	0
99	997031	Decoupling Mechanism	139,500	0	139,500	139,500	0	139,500	0	0	0
12	997032	Interest Rate Swaps	0	873,438	873,438	0	586,173	586,173	0	287,265	287,265
4	997033	DSM Tariff Rider	(1,336,513)	0	(1,336,513)	(896,340)	0	(896,340)	(440,173)	0	(440,173)
12	997048	AFUDC	0	(199,000)	(199,000)	0	(133,551)	(133,551)	0	(65,449)	(65,449)
11	997049	Tax Depreciation	0	(24,949,883)	(24,949,883)	0	(16,771,810)	(16,771,810)	0	(8,178,073)	(8,178,073)
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	(12,564)	0	(12,564)	23,246	0	23,246	(35,810)	0	(35,810)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,767,100	1,767,100	0	1,187,880	1,187,880	0	579,220	579,220
4	997081	Deferred Compensation	0	66,547	66,547	0	46,984	46,984	0	19,563	19,563
4	997082	Meal Disallowances	0	90,666	90,666	0	64,013	64,013	0	26,653	26,653
4	997083	Paid Time Off	0	21,801	21,801	0	15,392	15,392	0	6,409	6,409
2	997084	Customer Uncollectibles	0	(23,570)	(23,570)	0	(15,644)	(15,644)	0	(7,926)	(7,926)
TOTAL SCHEDULE M ADJUSTMENTS			2,563,418	(15,754,119)	(13,190,701)	665,403	(10,386,839)	(9,721,436)	1,898,015	(5,367,280)	(3,469,265)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.990%	30.010%
G-ALL	2	Number of Customers	100.000%	66.372%	33.628%
G-ALL	3	Direct Distribution Operating Expense	100.000%	70.389%	29.611%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	6	Actual Therms Purchased	100.000%	69.183%	30.817%
G-ALL	11	Book Depreciation	100.000%	67.222%	32.778%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.111%	32.889%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
DEFERRED INCOME TAX EXPENSE--GAS	G-DTE-12E
For Twelve Months Ended September 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	2,515,528	1,658,513	857,015
99	410100	Deferred Federal Income Tax Exp	3,250,781	2,529,869	720,912
		SUBTOTAL	5,766,309	4,188,382	1,577,927
14	411100	Deferred Federal Income Tax Expense - Allocated	5,328	3,513	1,815
99	411100	Deferred Federal Income Tax Exp	4,398	(8,136)	12,534
		SUBTOTAL	9,726	(4,623)	14,349
		Total Deferred Federal Income Tax Expense	5,776,035	4,183,759	1,592,276

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.931%	34.069%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
For Twelve Months Ended September 30, 2013
Ending Balance Basis

Report ID: G-OTX-12E

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	126,767	126,767	0	88,724	88,724	0	38,043	38,043
		TOTAL UNDERGROUND STORAGE TAX	0	126,767	126,767	0	88,724	88,724	0	38,043	38,043
		DISTRIBUTION									
99	408110	State Excise Tax	5,224,389	0	5,224,389	5,224,389	0	5,224,389	0	0	0
99	408120	Municipal Occupation & License Tax	6,192,223	0	6,192,223	5,103,999	0	5,103,999	1,088,224	0	1,088,224
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	3,517,027	0	3,517,027	2,080,847	0	2,080,847	1,436,180	0	1,436,180
99	409100	State Income Tax	(13,052)	0	(13,052)	0	0	0	(13,052)	0	(13,052)
		TOTAL DISTRIBUTION TAX	14,920,587	0	14,920,587	12,409,235	0	12,409,235	2,511,352	0	2,511,352
		TOTAL TAXES OTHER THAN FIT	14,920,587	126,767	15,047,354	12,409,235	88,724	12,497,959	2,511,352	38,043	2,549,395

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
-------	---	------------------------	----------	---------	---------

RESULTS OF OPERATIONS	Report ID:
GASUTILITY PLANT	G-PLT-12E
For Twelve Months Ended September 30, 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	617,369	1,582,350	181,037	257,054	438,091
4	3031XX	Misc Intangible IT Plant (3031XX)	11,148	12,864,262	12,875,410	0	9,082,555	9,082,555	11,148	3,781,707	3,792,855
4		TOTAL INTANGIBLE PLANT	1,157,166	13,738,685	14,895,851	964,981	9,699,924	10,664,905	192,185	4,038,761	4,230,946
		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	1,493,980	1,493,980	0	1,045,637	1,045,637	0	448,343	448,343
1	352XXX	Wells	0	18,434,156	18,434,156	0	12,902,066	12,902,066	0	5,532,090	5,532,090
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	11,621,204	11,621,204	0	8,133,681	8,133,681	0	3,487,523	3,487,523
1	355000	Measuring & Regulating Equipment	0	288,248	288,248	0	201,745	201,745	0	86,503	86,503
1	356000	Purification Equipment	0	403,712	403,712	0	282,558	282,558	0	121,154	121,154
1	357000	Other Equipment	0	1,609,353	1,609,353	0	1,126,386	1,126,386	0	482,967	482,967
		TOTAL UNDERGROUND STORAGE PLANT	0	35,361,936	35,361,936	0	24,749,820	24,749,820	0	10,612,116	10,612,116
		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	834,108	21,450	855,558	566,082	14,840	580,922	268,026	6,610	274,636
6	376000	Mains	244,888,936	2,512,521	247,401,457	160,440,258	1,738,237	162,178,495	84,448,678	774,284	85,222,962
6	378000	Measuring & Reg Station Equip-General	5,338,172	57,440	5,395,612	3,264,397	39,739	3,304,136	2,073,775	17,701	2,091,476
6	379000	Measuring & Reg Station Equip-City Gate	6,004,290	0	6,004,290	1,844,269	0	1,844,269	4,160,021	0	4,160,021
6	380000	Services	157,796,250	0	157,796,250	107,454,300	0	107,454,300	50,341,950	0	50,341,950
6	381000	Meters	65,706,803	0	65,706,803	44,121,484	0	44,121,484	21,585,319	0	21,585,319
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	3,036,374	0	3,036,374	2,403,388	0	2,403,388	632,986	0	632,986
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	483,758,179	2,591,411	486,349,590	320,159,619	1,792,816	321,952,435	163,598,560	798,595	164,397,155

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-12E
For Twelve Months Ended September 30, 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	389XXX	Land & Land Rights	665,824	826,151	1,491,975	574,973	583,287	1,158,260	90,851	242,864	333,715
4	390XXX	Structures & Improvements	4,804,280	15,761,474	20,565,754	3,649,375	11,128,073	14,777,448	1,154,905	4,633,401	5,788,306
4	391XXX	Office Furniture & Equipment	2,898	10,268,691	10,271,589	0	7,250,004	7,250,004	2,898	3,018,687	3,021,585
4	392XXX	Transportation Equipment	7,566,532	1,800,143	9,366,675	5,729,190	1,270,955	7,000,145	1,837,342	529,188	2,366,530
4	393000	Stores Equipment	150,416	417,470	567,886	113,291	294,746	408,037	37,125	122,724	159,849
4	394000	Tools, Shop & Garage Equipment	2,601,016	3,177,242	5,778,258	2,143,089	2,243,228	4,386,317	457,927	934,014	1,391,941
4	395000	Laboratory Equipment	76,811	255,767	332,578	57,932	180,579	238,511	18,879	75,188	94,067
4	396XXX	Power Operated Equipment	3,955,079	1,078,351	5,033,430	2,892,872	761,348	3,654,220	1,062,207	317,003	1,379,210
4	397XXX	Communications Equipment	1,998,112	6,408,571	8,406,683	697,195	4,524,643	5,221,838	1,300,917	1,883,928	3,184,845
4	398000	Miscellaneous Equipment	1,055	89,061	90,116	1,044	62,880	63,924	11	26,181	26,192
		TOTAL GENERAL PLANT	21,822,023	40,082,921	61,904,944	15,858,961	28,299,743	44,158,704	5,963,062	11,783,178	17,746,240
		TOTAL PLANT IN SERVICE	506,737,368	91,774,953	598,512,321	336,983,561	64,542,303	401,525,864	169,753,807	27,232,650	196,986,457
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,783,722)	(12,783,722)	0	(8,947,327)	(8,947,327)	0	(3,836,395)	(3,836,395)
G-ADEP		Distribution Plant	(163,753,604)	(1,490,467)	(165,244,071)	(109,066,063)	(1,031,150)	(110,097,213)	(54,687,541)	(459,317)	(55,146,858)
G-ADEP		General Plant	(5,458,718)	(11,505,428)	(16,964,146)	(3,340,028)	(8,123,177)	(11,463,205)	(2,118,690)	(3,382,251)	(5,500,941)
		TOTAL ACCUMULATED DEPRECIATION	(169,212,322)	(25,779,617)	(194,991,939)	(112,406,091)	(18,101,654)	(130,507,745)	(56,806,231)	(7,677,963)	(64,484,194)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(132,219)	(48,348)	(180,567)	(86,205)	(34,135)	(120,340)	(46,014)	(14,213)	(60,227)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(5,842,896)	(5,842,896)	0	(4,125,260)	(4,125,260)	0	(1,717,636)	(1,717,636)
G-AAAMT		Underground Storage	0	(239,575)	(239,575)	0	(167,679)	(167,679)	0	(71,896)	(71,896)
G-AAAMT		General Plant - 390200, 396200	(4,537)	(35,045)	(39,582)	(3,594)	(24,743)	(28,337)	(943)	(10,302)	(11,245)
		TOTAL ACCUMULATED AMORTIZATION	(136,756)	(6,165,864)	(6,302,620)	(89,799)	(4,351,817)	(4,441,616)	(46,957)	(1,814,047)	(1,861,004)
		TOTAL ACCUMULATED DEPR/AMORT	(169,349,078)	(31,945,481)	(201,294,559)	(112,495,890)	(22,453,471)	(134,949,361)	(56,853,188)	(9,492,010)	(66,345,198)
		NET GAS UTILITY PLANT before DFIT	337,388,290	59,829,472	397,217,762	224,487,671	42,088,832	266,576,503	112,900,619	17,740,640	130,641,259
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(65,032,178)	(65,032,178)	0	(43,643,745)	(43,643,745)	0	(21,388,433)	(21,388,433)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(8,027,845)	(8,027,845)	0	(5,653,768)	(5,653,768)	0	(2,374,077)	(2,374,077)
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	(1,144,039)	(1,144,039)	0	(767,776)	(767,776)	0	(376,263)	(376,263)
		TOTAL ACCUMULATED DFIT	0	(74,264,016)	(74,264,016)	0	(50,107,618)	(50,107,618)	0	(24,156,398)	(24,156,398)
		NET GAS UTILITY PLANT	337,388,290	(14,434,544)	322,953,746	224,487,671	(8,018,786)	216,468,885	112,900,619	(6,415,758)	106,484,861

ALLOCATION RATIOS:

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended September 30, 2013
Ending Balance Basis

Report ID: G-PLT-12E

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%			69.183%			30.817%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			67.111%			32.889%	

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended September 30, 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	337,388,290	(14,434,544)	322,953,746	224,487,671	(8,018,786)	216,468,885	112,900,619	(6,415,758)	106,484,861
		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	21,218,539	21,218,539	0	14,850,855	14,850,855	0	6,367,684	6,367,684
4	252000	Customer Advances	(77,864)	0	(77,864)	(11,804)	0	(11,804)	(66,060)	0	(66,060)
99	235199	Customer Deposits	(295,789)	0	(295,789)	(295,789)	0	(295,789)	0	0	0
C-WKC		Working Capital	0	1,549,925	1,549,925	0	0	0	0	1,549,925	1,549,925
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(373,653)	28,499,528	28,125,875	(307,593)	18,862,027	18,554,434	(66,060)	9,637,501	9,571,441
		NET RATE BASE	337,014,637	14,064,984	351,079,621	224,180,078	10,843,241	235,023,319	112,834,559	3,221,743	116,056,302

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-12E
For Twelve Months Ended September 30, 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
Electric Production													
Steam (ED-AN)	8,416,510	8,416,510											
Hydro (ED-AN)	8,340,065	8,340,065											
Other (ED-AN)	8,983,596	8,983,596											
Total Electric Production	25,740,171	25,740,171											
Electric Transmission													
ED-AN	10,194,403	10,194,403											
Total Electric Transmission	10,194,403	10,194,403											
Electric Distribution													
ED-ID	12,459,192	12,459,192											
ED-WA	21,954,561	21,954,561											
Total Electric Distribution	34,413,753	34,413,753											
Gas Underground Storage													
1 GD-AN	560,866		560,866		560,866	560,866		392,550	392,550		168,316	168,316	
GD-OR	113,184			113,184									
Total Gas Underground Storage	674,050		560,866	113,184		560,866	560,866	392,550	392,550		168,316	168,316	
Gas Distribution													
6 GD-AN	70,701		70,701			70,701	70,701	48,913	48,913		21,788	21,788	
GD-ID	3,861,689		3,861,689		3,861,689	3,861,689				3,861,689		3,861,689	
GD-WA	7,593,613		7,593,613		7,593,613	7,593,613	7,593,613		7,593,613				
GD-OR	3,915,568			3,915,568									
Total Gas Distribution	15,441,571		11,526,003	3,915,568	11,455,302	70,701	11,526,003	7,593,613	48,913	7,642,526	3,861,689	21,788	3,883,477
General Plant													
ED-AN	2,551,872	2,551,872											
ED-ID	200,292	200,292											
ED-WA	938,985	938,985											
7,4 CD-AA	12,616,312	9,127,397	2,447,691	1,041,224	2,447,691	2,447,691		1,728,143	1,728,143		719,548	719,548	
9,4 CD-AN	617,923	489,525	128,398		128,398	128,398		90,653	90,653		37,745	37,745	
9 CD-ID	341,086	270,212	70,874		70,874	70,874				70,874		70,874	
9 CD-WA	161,129	127,648	33,481		33,481	33,481	33,481		33,481				
8,4 GD-AA	161,634		113,661	47,973	113,661	113,661		80,248	80,248		33,413	33,413	
4 GD-AN	34,946		34,946		34,946	34,946		24,673	24,673		10,273	10,273	
GD-ID	55,930		55,930		55,930	55,930				55,930		55,930	
GD-WA	219,795		219,795		219,795	219,795	219,795		219,795				
GD-OR	254,713			254,713									
Total General Plant	18,154,617	13,705,931	3,104,776	1,343,910	380,080	2,724,696	3,104,776	253,276	1,923,717	2,176,993	126,804	800,979	927,783
Total Depreciation Expense	104,618,565	84,054,258	15,191,645	5,372,662	11,835,382	3,356,263	15,191,645	7,846,889	2,365,180	10,212,069	3,988,493	991,083	4,979,576

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	69.183%	30.817%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended September 30, 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		
Production/Transmission															
Franchises (302000)	ED-AN	918,399	918,399												
Misc Intangible PIt (303000)	ED-AN	84,384	84,384												
Total Production/Transmission		1,002,783	1,002,783												
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	189,850	137,349	36,833	15,668		36,833	36,833		26,005	26,005		10,828	10,828	
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	23,466		23,466			23,466	23,466	23,466		23,466				
	GD-OR	7,778			7,778										
Total General Plant - 303000		234,881	145,057	66,378	23,446		27,524	38,854	66,378	23,466	27,432	50,898	4,058	11,422	15,480
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	8,561,751	6,194,085	1,661,065	706,601			1,661,065	1,661,065		1,172,762	1,172,762		488,303	488,303
9,4	CD-AN	3,793	3,005	788				788	788		556	556		232	232
9,4	CD-ID	4,917	3,895	1,022			1,022	1,022	1,022				1,022	1,022	
	ED-AN	184,651	184,651												
	ED-ID	4,747	4,747												
	ED-WA	418,819	418,819												
8,4	GD-AA	440,916		310,052	130,864			310,052	310,052		218,906	218,906		91,146	91,146
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		9,622,197	6,809,202	1,975,280	837,715		1,022	1,974,258	1,975,280		1,393,885	1,393,885	1,022	580,373	581,395
Gas Underground Storage															
1	GD-AN	227		227				227	227		159	159		68	68
Total Gas Underground Storage		227		227				227	227		159	159		68	68
General Plant - 390200, 396200															
7,4	CD-AA	28,901	20,909	5,607	2,385			5,607	5,607		3,959	3,959		1,648	1,648
4	ED-AN	9,627	9,627												
	GD-OR	3,475			3,475										
Total General Plant - 390200, 396200		42,003	30,536	5,607	5,860			5,607	5,607		3,959	3,959		1,648	1,648
Total Amortization Expense		10,929,088	8,014,575	2,047,492	867,021		28,546	2,018,946	2,047,492	23,466	1,425,435	1,448,901	5,080	593,511	598,591

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-12E
For Twelve Months Ended September 30, 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
Electric Production													
Steam (ED-AN)	(283,368,276)	(283,368,276)											
Hydro (ED-AN)	(121,340,483)	(121,340,483)											
Other (ED-AN)	(82,875,369)	(82,875,369)											
Total Electric Production	(487,584,128)	(487,584,128)											
Electric Transmission													
ED-AN	(189,512,789)	(189,512,789)											
Total Electric Transmission	(189,512,789)	(189,512,789)											
Electric Distribution													
ED-ID	(150,357,844)	(150,357,844)											
ED-WA	(240,611,056)	(240,611,056)											
Total Electric Distribution	(390,968,900)	(390,968,900)											
Gas Underground Storage													
1 GD-AN	(12,783,722)		(12,783,722)		(12,783,722)	(12,783,722)		(8,947,327)	(8,947,327)		(3,836,395)	(3,836,395)	
GD-OR	(486,394)			(486,394)									
Total Gas Underground Storage	(13,270,116)		(12,783,722)	(486,394)		(12,783,722)	(12,783,722)	(8,947,327)	(8,947,327)		(3,836,395)	(3,836,395)	
Gas Distribution													
6 GD-AN	(1,490,467)		(1,490,467)		(1,490,467)	(1,490,467)		(1,031,150)	(1,031,150)		(459,317)	(459,317)	
GD-ID	(54,687,541)		(54,687,541)		(54,687,541)	(54,687,541)				(54,687,541)		(54,687,541)	
GD-WA	(109,066,063)		(109,066,063)		(109,066,063)	(109,066,063)	(109,066,063)		(109,066,063)				
GD-OR	(88,927,781)			(88,927,781)									
Total Gas Distribution	(254,171,852)		(165,244,071)	(88,927,781)	(163,753,604)	(1,490,467)	(165,244,071)	(109,066,063)	(1,031,150)	(110,097,213)	(54,687,541)	(459,317)	(55,146,858)
General Plant													
ED-AN	(35,869,643)	(35,869,643)											
ED-ID	(5,928,556)	(5,928,556)											
ED-WA	(12,214,444)	(12,214,444)											
7,4 CD-AA	(34,746,201)	(25,137,487)	(6,741,110)	(2,867,604)	(6,741,110)	(6,741,110)		(4,759,426)	(4,759,426)		(1,981,684)	(1,981,684)	
9,4 CD-AN	(10,913,372)	(8,645,682)	(2,267,690)		(2,267,690)	(2,267,690)		(1,601,057)	(1,601,057)		(666,633)	(666,633)	
9 CD-ID	(4,678,147)	(3,706,075)	(972,072)		(972,072)	(972,072)				(972,072)		(972,072)	
9 CD-WA	(2,353,359)	(1,864,355)	(489,004)		(489,004)	(489,004)	(489,004)		(489,004)				
8,4 GD-AA	(1,435,454)		(1,009,411)	(426,043)	(1,009,411)	(1,009,411)		(712,674)	(712,674)		(296,737)	(296,737)	
4 GD-AN	(1,487,217)		(1,487,217)		(1,487,217)	(1,487,217)		(1,050,020)	(1,050,020)		(437,197)	(437,197)	
GD-ID	(1,146,618)		(1,146,618)		(1,146,618)	(1,146,618)				(1,146,618)		(1,146,618)	
GD-WA	(2,851,024)		(2,851,024)		(2,851,024)	(2,851,024)	(2,851,024)		(2,851,024)				
GD-OR	(3,801,746)			(3,801,746)									
Total General Plant	(117,425,781)	(93,366,242)	(16,964,146)	(7,095,393)	(5,458,718)	(11,505,428)	(16,964,146)	(3,340,028)	(8,123,177)	(11,463,205)	(2,118,690)	(3,382,251)	(5,500,941)
Total Accumulated Depreciation	(1,452,933,566)	(1,161,432,059)	(194,991,939)	(96,509,568)	(169,212,322)	(25,779,617)	(194,991,939)	(112,406,091)	(18,101,654)	(130,507,745)	(56,806,231)	(7,677,963)	(64,484,194)

Allocation Ratios:		Jurisdiction -			Washington			Idaho	
Service -		Electric	Gas-North	Gas-South					
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	69.183%		30.817%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended September 30, 2013
 Ending Balance Basis

Report ID:
G-AAAMT-12E

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	(7,156,553)	(7,156,553)												
Misc. Intangible Pft (303000)	ED-AN	(678,577)	(678,577)												
Total Production/Transmission		(7,835,130)	(7,835,130)												
Distribution															
Franchises (302000)	ED-WA	(90,891)	(90,891)												
Misc. Intangible Pft (303000)	ED-WA	(24,476)	(24,476)												
Total Distribution		(115,367)	(115,367)												
General Plant - 303000															
7,4	CD-AA	(189,850)	(137,349)	(36,833)	(15,668)		(36,833)	(36,833)		(26,005)	(26,005)		(10,828)	(10,828)	
9,4	CD-AN	(55,419)	(43,904)	(11,515)			(11,515)	(11,515)		(8,130)	(8,130)		(3,385)	(3,385)	
	GD-ID	(46,014)		(46,014)			(46,014)	(46,014)				(46,014)		(46,014)	
	GD-WA	(86,205)		(86,205)			(86,205)	(86,205)	(86,205)					(86,205)	
	GD-OR	(54,523)		(54,523)										(54,523)	
Total General Plant - 303000		(432,011)	(181,253)	(180,567)	(70,191)		(132,219)	(48,348)	(180,567)	(86,205)	(34,135)	(120,340)	(46,014)	(14,213)	(60,227)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(26,018,901)	(18,823,634)	(5,047,927)	(2,147,340)		(5,047,927)	(5,047,927)		(3,563,988)	(3,563,988)		(1,483,939)	(1,483,939)	
9,4	CD-AN	(3,793)	(3,005)	(788)			(788)	(788)		(556)	(556)		(232)	(232)	
9	CD-ID	(4,917)	(3,895)	(1,022)			(1,022)	(1,022)				(1,022)		(1,022)	
	ED-AN	(535,198)	(535,198)												
	ED-ID	(7,306)	(7,306)												
	ED-WA	(785,181)	(785,181)												
8,4	GD-AA	(1,116,310)		(784,989)	(331,321)		(784,989)	(784,989)		(554,226)	(554,226)		(230,763)	(230,763)	
4	GD-AN	(9,192)		(9,192)			(9,192)	(9,192)		(6,490)	(6,490)		(2,702)	(2,702)	
	GD-OR	(921)		(921)										(921)	
Total Miscellaneous IT Intangible Plant - 3031XX		(28,481,719)	(20,158,219)	(5,843,918)	(2,479,582)		(5,842,896)	(5,843,918)		(4,125,260)	(4,125,260)		(1,717,636)	(1,718,658)	
Gas Underground Storage															
1	GD-AN	(239,575)		(239,575)			(239,575)	(239,575)		(167,679)	(167,679)		(71,896)	(71,896)	
Total Gas Underground Storage		(239,575)		(239,575)			(239,575)	(239,575)		(167,679)	(167,679)		(71,896)	(71,896)	
General Plant - 390200, 396200															
7,4	CD-AA	(180,635)	(130,682)	(35,045)	(14,908)		(35,045)	(35,045)		(24,743)	(24,743)		(10,302)	(10,302)	
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	(51,767)	(51,767)												
	ED-WA	(110,678)	(110,678)												
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)			(1,863)			
	GD-OR	(51,602)		(51,602)										(51,602)	
Total General Plant - 390200, 396200		(409,415)	(303,323)	(39,582)	(66,510)		(4,537)	(35,045)	(39,582)	(3,594)	(24,743)	(28,337)	(943)	(10,302)	(11,245)
Total Accumulated Amortization		(37,513,217)	(28,593,292)	(6,303,642)	(2,616,283)		(136,756)	(6,165,864)	(6,303,642)	(89,799)	(4,351,817)	(4,441,616)	(46,957)	(1,814,047)	(1,862,026)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	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	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	704,242	0	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	0
7		CD-AA	3,939,110	0	0	2,849,788	2,849,788	0	0	764,227	764,227	0	325,095	325,095
9		CD-WA / ID / AN	1,205,950	372,902	346,374	236,090	955,366	97,809	90,851	61,924	250,584	0	0	0
		TOTAL ACCOUNT	6,725,130	386,513	708,653	3,108,652	4,203,818	574,973	90,851	826,151	1,491,975	704,242	325,095	1,029,337
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,698,246	930,406	2,106,027	3,661,813	6,698,246	0	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	0
99		GD-OR / AS	3,529,353	0	0	0	0	0	0	0	0	3,529,353	0	3,529,353
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	71,229,931	0	0	51,532,006	51,532,006	0	0	13,819,319	13,819,319	0	5,878,606	5,878,606
9		CD-WA / ID / AN	21,986,948	5,610,580	4,403,135	7,404,565	17,418,280	1,471,608	1,154,905	1,942,155	4,568,668	0	0	0
		TOTAL ACCOUNT	105,622,245	6,540,986	6,509,162	62,598,384	75,648,532	3,649,375	1,154,905	15,761,474	20,565,754	3,529,353	5,878,606	9,407,959
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,307,707	2,518,980	14,649	5,774,078	8,307,707	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	470,176	0	0	0	0	0	0	330,628	330,628	0	139,548	139,548
7		CD-AA	51,091,305	0	0	36,962,516	36,962,516	0	0	9,912,224	9,912,224	0	4,216,565	4,216,565
9		CD-WA / ID / AN	106,301	0	11,050	73,163	84,213	0	2,898	19,190	22,088	0	0	0
		TOTAL ACCOUNT	59,982,139	2,518,980	25,699	42,809,757	45,354,436	0	2,898	10,268,692	10,271,590	0	4,356,113	4,356,113
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	20,756,952	9,856,490	3,720,656	7,179,806	20,756,952	0	0	0	0	0	0	0
99		GD-WA / ID / AN	8,194,336	0	0	0	0	5,318,316	1,624,265	1,251,755	8,194,336	0	0	0
99		GD-OR / AS	2,947,339	0	0	0	0	0	0	0	0	2,947,339	0	2,947,339
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,797	0	0	383,287	383,287	0	0	102,786	102,786	0	43,724	43,724
9		CD-WA / ID / AN	5,147,276	1,566,476	812,365	1,698,882	4,077,723	410,873	213,077	445,603	1,069,553	0	0	0
		TOTAL ACCOUNT	37,575,700	11,422,966	4,533,021	9,261,975	25,217,962	5,729,189	1,837,342	1,800,144	9,366,675	2,947,339	43,724	2,991,063

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	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	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	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	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,327,418	110,638	141,541	1,591,625	1,843,804	29,019	37,125	417,470	483,614	0	0	0
		TOTAL ACCOUNT	2,864,245	121,377	156,286	1,961,470	2,239,133	113,290	37,125	417,470	567,885	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,254,612	1,120,044	354,603	1,779,965	3,254,612	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,000,734	0	0	0	0	2,131,312	451,346	418,076	3,000,734	0	0	0
99		GD-OR / AS	913,406	0	0	0	0	0	0	0	0	913,406	0	913,406
8		GD-AA	1,376,106	0	0	0	0	0	0	967,678	967,678	0	408,428	408,428
7		CD-AA	8,924,734	0	0	6,456,688	6,456,688	0	0	1,731,488	1,731,488	0	736,558	736,558
9		CD-WA / ID / AN	377,109	44,900	25,093	228,756	298,749	11,777	6,582	60,001	78,360	0	0	0
		TOTAL ACCOUNT	17,846,701	1,164,944	379,696	8,465,409	10,010,049	2,143,089	457,928	3,177,243	5,778,260	913,406	1,144,986	2,058,392
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	923,801	164,888	81,624	677,289	923,801	0	0	0	0	0	0	0
99		GD-WA / ID / AN	171,605	0	0	0	0	55,845	18,213	97,547	171,605	0	0	0
99		GD-OR / AS	152,474	0	0	0	0	0	0	0	0	152,474	0	152,474
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	163,229	7,956	2,540	118,816	129,312	2,087	666	31,164	33,917	0	0	0
		TOTAL ACCOUNT	1,849,326	172,844	84,164	1,053,413	1,310,421	57,932	18,879	255,765	332,576	152,474	53,855	206,329

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 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
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,189,484	18,083,948	10,702,124	10,403,412	39,189,484	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	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	1,520,558	258,924	410,518	535,159	1,204,601	67,914	107,675	140,368	315,957	0	0	
		TOTAL ACCOUNT	45,917,896	18,342,872	11,112,642	11,339,394	40,794,908	2,892,872	1,062,206	1,078,351	5,033,429	43,834	45,725	89,559
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	52,676,898	10,057,981	3,167,609	39,451,308	52,676,898	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,144,176	0	0	0	0	592,123	458,634	93,419	1,144,176	0	0	
99		GD-OR / AS	994,441	0	0	0	0	0	0	0	0	994,441	0	
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	
7		CD-AA	19,677,983	0	0	14,236,234	14,236,234	0	0	3,817,725	3,817,725	0	1,624,024	
9		CD-WA / ID / AN	13,217,920	400,593	3,211,246	6,859,529	10,471,368	105,072	842,283	1,799,197	2,746,552	0	0	
		TOTAL ACCOUNT	88,704,350	10,458,574	6,378,855	60,547,071	77,384,500	697,195	1,300,917	6,408,571	8,406,683	994,441	1,918,726	2,913,167
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	44,348	0	2,299	42,049	44,348	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	453,662	0	0	328,206	328,206	0	0	88,015	88,015	0	37,441	
9		CD-WA / ID / AN	10,115	3,981	41	3,991	8,013	1,044	11	1,047	2,102	0	0	
		TOTAL ACCOUNT	510,492	3,981	2,340	374,246	380,567	1,044	11	89,062	90,117	2,367	37,441	39,808
		TOTAL GENERAL PLANT	367,598,224	51,134,037	29,890,518	201,519,771	282,544,326	15,858,959	5,963,062	40,082,923	61,904,944	9,344,683	13,804,271	23,148,954

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-12E
For Twelve Months Ended September 30, 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	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	
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	4,299,260	0	0	3,110,343	3,110,343	0	0	834,099	834,099	0	354,818	
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	
		TOTAL ACCOUNT	8,151,135	153,179	0	5,212,572	5,365,751	964,981	181,037	874,422	2,020,440	410,126	354,818	764,944
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	3,790,190	2,809,619	23,524	957,047	3,790,190	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	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	
7		CD-AA	53,802,116	0	0	38,923,679	38,923,679	0	0	10,438,148	10,438,148	0	4,440,289	
9		CD-WA / ID / AN	104,537	0	42,501	40,314	82,815	0	11,148	10,574	21,722	0	0	
		TOTAL ACCOUNT	59,873,244	2,809,619	66,025	39,921,040	42,796,684	0	11,148	11,979,167	11,990,315	0	5,086,245	5,086,245
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	63,290	0	0	63,290	63,290	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	
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	4,502,694	0	0	3,257,519	3,257,519	0	0	873,568	873,568	0	371,607	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,578,741	0	0	3,320,809	3,320,809	0	0	885,094	885,094	1,231	371,607	372,838
		TOTAL	72,603,120	2,962,798	66,025	48,454,421	51,483,244	964,981	192,185	13,738,683	14,895,849	411,357	5,812,670	6,224,027

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-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended September 30, 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	(39,292,630)	(28,426,646)	(7,623,163)	(3,242,821)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,947,551)	(1,542,869)	(404,682)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
Total			<u>(41,549,207)</u>	<u>(30,193,083)</u>	<u>(8,087,799)</u>	<u>(3,268,325)</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-12E
For Twelve Months Ended September 30, 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		815,896	815,896		815,896	815,896		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		496,421	496,421		496,421	496,421		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		7,035,017	7,035,017		5,678,482	5,678,482		1,356,535	1,356,535
1	154300	PLANT MATERIALS & OPER SUP-CS2		251,060	251,060		202,649	202,649		48,411	48,411
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		729,608	729,608		588,921	588,921		140,687	140,687
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		0	0		0	0		0	0
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		22,257	22,257		17,965	17,965		4,292	4,292
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	10,727,231		10,727,231	10,727,231		10,727,231	0		0
TOTAL			10,727,231	9,350,259	20,077,490	10,727,231	7,800,334	18,527,565	0	1,549,925	1,549,925

ALLOCATION RATIOS: