

RESULTS OF OPERATIONS

ELECTRIC RATE OF RETURN

For Month Ended June 30, 2013

Average of Monthly Averages Basis

Report ID:
E-ROR-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income (Loss)	13,872,589	9,454,851	4,417,738
		Adjustments			
		Adjusted Net Operating Income (Loss)	13,872,589	9,454,851	4,417,738
E-APL		Electric Net Rate Base	1,877,805,189	1,226,020,220	651,784,969
		RATE OF RETURN	0.739%	0.771%	0.678%

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	F-ALL-1A
For Month Ended June 30, 2013	
Average of Monthly Averages Basis	

Basis	Ref	Description	System	Washington	Idaho
1	Input	Production/Transmission Ratio		12/31/2012	34.990%
				100.000%	65.010%
2	Input	Number of Customers		06-30-2013	124,349
				361,775	237,426
				100.000%	65.628%
					34.372%
3	E-OPS	Direct Distribution Operating Expense			652,032
				1,743,862	1,091,830
				100.000%	62.610%
					37.390%
	Input	Jurisdictional 4-Factor Ratio		12/31/2012	
		Direct O & M Accts 500 - 598		20,221,960	13,135,421
		Direct O & M Accts 901 - 935		27,780,483	19,758,209
		Total		48,002,443	32,893,630
		Percentage		100.000%	68.525%
					31.475%
		Direct Labor Accts 500 - 598		13,459,589	8,757,716
		Direct Labor Accts 901 - 935		6,280,527	4,982,574
		Total		19,740,116	13,740,290
		Percentage		100.000%	69.606%
					30.394%
		Number of Customers		362,462	237,724
		Percentage		100.000%	65.586%
					34.414%
		Net Direct Plant		865,560,849	556,413,691
		Percentage		100.000%	64.284%
					35.716%
		Total Percentages		400.000%	268.000%
		Percent		100.000%	67.000%
					33.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ALLOCATION PERCENTAGES		E-ALL-1A
For Month Ended June 30, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Input	Ref	Description	System		Total
			Washington	Idaho	
Elec/Gas North/Oregon 4-Factor					01-01-2013
Direct O & M Accs 500 - 894					
Direct O & M Accs 901 - 935					
Direct O & M Accs 901 - 905 Utility 9 Only					
Adjustments					
Total					
Percentage					
Direct Labor Accs 500 - 894					
Direct Labor Accs 901 - 935					
Direct Labor Accs 901 - 905 Utility 9 Only					
Total					
Percentage					
Number of Customers at Percentage					
Net Direct Plant Percentage					
Total Percentages Average (CD AA)					

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ALLOCATION PERCENTAGES		E-ALL-1A
For Month Ended June 30, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
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Input	Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
Direct O & M Accs 500 - 894			8,210,713	0	5,319,674	2,891,039
Direct O & M Accs 901 - 935			10,885,298	0	7,836,155	3,049,143
Direct O & M Accs 901 - 905 Utility 9 Only			1,411,705	0	1,411,705	0
Total			20,507,716	0	14,567,534	5,940,182
Percentage			100.000%	0.000%	71.034%	28.966%
Direct Labor Accs 500 - 894			11,244,329	0	7,983,762	3,260,567
Direct Labor Accs 901 - 935			1,531,702	0	413,533	1,118,169
Direct Labor Accs 901 - 905 Utility 9 Only			3,510,601	0	3,510,601	0
Total			16,286,632	0	11,907,896	4,378,736
Percentage			100.000%	0.000%	73.115%	26.885%
Number of Customers at Percentage			322,870	0	226,219	96,651
			100.000%	0.000%	70.065%	29.935%
Net Direct Plant Percentage			504,945,491	0	338,644,009	166,301,482
			100.000%	0.000%	67.065%	32.935%
Total Percentages Average (GD AA)			400,000%	0.000%	281.279%	118.721%
			100,000%	0.000%	70.320%	29.680%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ALLOCATION PERCENTAGES		F-ALL-1A
For Month Ended June 30, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System		Idaho	
			Washington			
	Input	Elec/Gas North 4-Factor	01-01-2013			
		Direct O & M Accts 500 - 894	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 901 - 935	65,927,810	60,243,237	5,684,573	0
		Adjustments	37,981,681	29,854,933	8,126,748	0
		Total	0	0	0	0
		Percentage	103,909,491	90,098,170	13,811,321	0
			100.0000%	86.708%	13.292%	0.000%
		Direct Labor Accts 500 - 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	100.0000%	83.025%	16.975%	0.000%
		Number of Customers at	588,681	362,462	226,219	0
		Percentage	100.0000%	61.572%	38.428%	0.000%
		Net Direct Plant	2,348,249,795	2,009,605,786	338,644,009	0
		Percentage	100.0000%	85.579%	14.421%	0.000%
9		Total Percentages	400.0000%	316.884%	83.116%	0.000%
		Average (CD AN/ID/WA)	100.0000%	79.221%	20.779%	0.000%
		E-PLT	867,715,304	562,424,503	305,290,801	
		Percentage	100.0000%	64.817%	35.183%	
		Book Depreciation	7,097,648	4,548,408	2,549,240	
		Percentage	100.0000%	64.083%	35.917%	

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ALLOCATION PERCENTAGES		E-ALL-1A
For Month Ended June 30, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
12		Net Electric Plant (before DFIT) Percent		2,173,644,691 100.000%	1,414,680,000 65.083%	758,964,691 34.917%
13	E-PLT	Net Electric General Plant Percent		181,853,003 100.000%	120,455,768 66.238%	61,397,235 33.762%
14		Net Allocated Schedule M's Percent		-2,954,835 100.000%	-1,768,997 59.868%	-1,185,838 40.132%
99	Input	Not Allocated		0.000%	0.000%	0.000%

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO		Total	
			Direct	Allocated	Direct	Allocated	Direct	Allocated		
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	21,227,255	0	14,491,024	0	14,491,024	0	6,736,231	6,736,231
99	442200	Commercial - Firm & Int	23,448,820	0	16,793,376	0	16,793,376	0	6,655,444	6,655,444
1	442300	Industrial	10,647,365	0	5,282,940	0	5,364,425	0	5,364,425	5,364,425
99	444000	Public Street & Highway Lighting	619,911	0	419,332	0	200,579	0	200,579	200,579
99	448000	Interdepartmental Revenue	86,261	0	71,296	0	14,965	0	14,965	14,965
99	4093XXX	Unbilled Revenue	(1,763,301)	0	(1,127,399)	0	(633,902)	0	(633,902)	(633,902)
		TOTAL SALES TO ULTIMATE CUSTOMERS	54,266,311	0	35,930,569	0	35,930,569	0	18,335,742	18,335,742
1	447XXX	Sales for Resale	0	9,777,063	0	6,356,069	6,356,069	0	3,420,994	3,420,994
		TOTAL SALES OF ELECTRICITY	54,266,311	9,777,063	35,930,569	6,356,069	42,286,638	18,335,742	3,420,994	21,756,736
OTHER OPERATING REVENUE:										
99	451000	Miscellaneous Service Revenue	55,407	0	33,357	0	33,357	0	22,050	22,050
1	453000	Sales of Water & Water Power	0	38,250	0	24,866	24,866	0	13,384	13,384
1	454000	Rent from Electric Property	234,658	6,295	162,598	4,092	166,690	2,203	72,060	74,263
1	456XXX	Other Electric Revenues	13,543	9,934,567	9,632	6,458,462	6,468,094	3,911	3,476,105	3,480,016
		TOTAL OTHER OPERATING REVENUE	303,608	9,979,112	205,587	6,487,420	6,695,007	98,021	3,491,692	3,589,713
		TOTAL ELECTRIC REVENUE	54,569,919	19,756,175	36,136,156	12,843,489	48,979,645	18,433,763	6,912,686	25,346,449
EXPENSE:										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	22,458	0	14,600	14,600	0	7,858	7,858
1	501000	Fuel	0	1,147,319	0	745,872	745,872	0	401,447	401,447
1	502000	Steam Expense	0	302,386	0	196,562	196,562	0	105,794	105,794
1	505000	Electric Expense	0	27,633	0	17,064	17,064	0	9,669	9,669
1	506000	Miscellaneous Steam Power Generation Expense	0	256,923	0	167,026	167,026	0	89,897	89,897
1	507000	Rent	0	1,854	0	1,205	1,205	0	649	649
MAINTENANCE										
1	510000	Supervision & Engineering	0	3,843	0	2,498	2,498	0	1,345	1,345
1	511000	Structures	0	(4,962)	0	(3,226)	(3,226)	0	(1,736)	(1,736)
1	512000	Boiler Plant	0	330,607	0	214,928	214,928	0	115,679	115,679
1	513000	Electric Plant	0	232,645	0	151,243	151,243	0	81,402	81,402
1	514000	Miscellaneous Steam Plant	0	7,387	0	4,802	4,802	0	2,585	2,585
		TOTAL STEAM POWER GENERATION EXP	0	2,328,063	0	1,513,474	1,513,474	0	814,589	814,589

AVISTA UTILITIES

Ref Basis Account	Description	SYSTEM *****		WASHINGTON *****		IDaho *****	
		Direct	Allocated	Direct	Allocated	Direct	Allocated
	HYDRAULIC POWER GENERATION EXP						
	OPERATION						
535000	Supervision & Engineering	0	146,441	0	95,201	0	51,240
536000	Water for Power	0	92,455	0	60,105	0	32,350
537000	Hydraulic Expense	365,598	219,449	222,979	142,664	142,619	76,785
538000	Electric Expense	0	494,356	0	321,381	0	172,975
539000	Miscellaneous Hydraulic Power Generation Exp	0	37,048	0	24,085	0	12,963
540000	Rent	0	100,973	0	65,578	0	35,295
540100	MT Trust Funds Land Settlement Rents	465,337	0	302,705	0	162,632	0
	MAINTENANCE						
541000	Supervision & Engineering	0	33,593	0	21,839	0	11,754
542000	Structures	0	8,864	0	5,762	0	3,102
543000	Reservoirs, Dams, & Waterways	0	22,706	0	14,761	0	7,945
544000	Electric Plant	0	386,872	0	251,505	0	135,367
545000	Miscellaneous Hydraulic Plant	0	38,278	0	24,885	0	13,395
	TOTAL HYDRO POWER GENERATION EXP	830,935	1,580,935	525,684	1,027,766	305,251	553,169
	OTHER POWER GENERATION EXPENSE						
	OPERATION						
546000	Supervision & Engineering	0	83,166	0	54,066	0	29,100
547000	Fuel	0	3,149,968	0	2,047,794	0	1,102,174
548000	Generation Expense	0	149,556	0	97,226	0	52,330
549000	Miscellaneous Other Power Generation Expense	0	39,745	0	25,838	0	13,907
550000	Rent	0	(3,975)	0	(2,584)	0	(1,391)
	MAINTENANCE						
551000	Supervision & Engineering	0	161,844	0	105,215	0	56,629
552000	Structures	0	8,336	0	5,419	0	2,917
553000	Generating & Electric Equipment	0	136,310	0	88,615	0	47,695
553000	Miscellaneous Other Power Generation Plant	0	3,063	0	1,991	0	1,072
	TOTAL OTHER POWER GENERATION EXP	0	3,728,013	0	2,423,580	0	1,304,433
	OTHER POWER SUPPLY EXPENSE						
E-555	Purchased Power	1,509,969	12,457,087	0	8,098,552	1,509,969	4,538,735
556000	System Control & Load Dispatching	0	39,716	0	25,819	0	13,897
E-557	Other Expense	(487,821)	7,909,387	(338,509)	5,141,892	(149,225)	2,767,495
	TOTAL OTHER POWER SUPPLY EXPENSE	1,022,148	20,406,190	(338,509)	13,266,063	1,360,744	7,400,127
	TOTAL PRODUCTION OPERATING EXP	1,853,083	28,043,201	187,088	18,230,883	1,665,995	9,812,318

AVISTA UTILITIES

Account	Description	SYSTEM		WASHINGTON		IDAHO		Total
		Direct	Allocated	Direct	Allocated	Direct	Allocated	
TRANSMISSION OPERATING EXPENSE:								
1	OPERATION	0	190,027	0	123,537	0	66,490	66,490
1	Supervision & Engineering	0	174,722	0	113,587	0	61,135	61,135
1	Load Dispatching	0	174,722	0	113,587	0	61,135	61,135
1	Station Expense	0	45,523	0	28,284	0	15,229	15,229
1	Overhead Line Expense	0	122,772	0	79,814	0	42,958	42,958
1	Transmission of Electricity by Others	0	1,398,415	0	909,110	0	489,305	489,305
1	Miscellaneous Transmission Expense	0	92,527	0	60,152	0	32,375	32,375
1	Rent	0	6,901	0	4,486	0	2,415	2,415
1	MAINTENANCE	0	50,735	0	32,983	0	17,752	17,752
1	Supervision & Engineering	0	27,638	0	17,967	0	9,671	9,671
1	Structures	0	93,969	0	61,089	0	32,880	32,880
1	Station Equipment	0	42,029	0	27,323	0	14,706	14,706
1	Overhead Lines	0	97	0	63	0	34	34
1	Underground Lines	0	4,332	0	2,816	0	1,516	1,516
1	Service Miscellaneous	0	2,247,687	0	1,461,221	0	786,466	786,466
1	TOTAL TRANSMISSION OPERATING EXP	0	2,087,420	0	1,357,032	0	730,388	730,388
E-DEPX	Depreciation Expense-Production	0	829,725	0	539,404	0	290,321	290,321
E-DEPX	Depreciation Expense-Transmission	0	83,919	0	54,556	0	29,363	29,363
E-AMTX	Amortization Expense-Franchise-Misc Intangibles	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation Adj	0	0	(12,019)	0	12,019	0	0
99	Amortization of Investment in WNP3 Each Power	204,169	0	204,169	0	0	0	0
99	Amort of Key Adj--Colstrip Common AFUDC	8,254	0	2,645	0	5,609	0	5,609
99	Amortization of Lanesair Generation	113,333	0	113,333	0	0	0	0
99	Amortization of Spokane River Release	6,561	0	6,078	0	483	0	483
99	Amortization of CDA CDR Fund	922	0	10,835	0	0	0	0
1	Amortization of BPA Parallel Capacity Support	176,198	0	176,198	0	0	0	0
1	Amortization of CDA Settlement Costs	176,198	0	1,775	0	954	0	954
99	Amortization of ID DSIT	0	0	0	0	0	0	0
99	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0
99	Amortization of CNC Transmission	21,053	0	13,718	0	7,335	0	7,335
99	Amortization of CS2 & COLSTRIP O&M	146,039	0	81,141	0	64,898	0	64,898
99	Amortization of LIDAR O&M	66,520	0	60,520	0	0	0	0
99	Amortization of Wind Generation	72,234	0	72,234	0	0	0	0
99	Amortization of Watech Generators	28,149	0	12,761	0	15,388	0	15,388
1	Amortization of CDA Settlement - Allocated	0	73,674	0	47,895	0	25,779	25,779
99	Amortization of CDA Settlement - Direct	15,258	0	12,677	0	2,581	0	2,581
99	Optional Renewable Power Revenue Offset	18,295	0	14,115	0	4,180	0	4,180
99	Amortization of Boulder Park Wire Off - Idaho	(11,216)	0	(11,216)	0	0	0	0
99	Amortization of CS2 Levelized Return	(8,607)	0	0	0	(8,607)	0	(8,607)
99	Amortization of BPA Residential Exchange Credit	37,000	0	0	0	37,000	0	37,000
99	Amortization of Deferred CS2 & COLSTRIP O&M	(759,735)	0	(527,675)	0	(232,060)	0	(232,060)
99	Amortization of Deferral LIDAR O&M	48,176	0	0	0	48,176	0	48,176
99	Optional Renew Solar Project Offset	0	(701)	0	(456)	0	(245)	(245)
99	DcfPalouse Wind & Thornton Six St	0	1,685,752	0	1,095,907	0	589,845	589,845
99	Taxes Other Than FIT--Pool & Taxes	0	4,729,183	0	3,106,946	0	1,622,237	1,622,237
E-OTX	TOTAL P/T DEPR/AMRT/INTON-FIT TAXES	176,603	4,729,183	147,367	3,106,946	29,236	1,622,237	1,701,475
TOTAL PRODUCTION & TRANSMISSION EXPEN		2,029,686	35,070,071	334,455	22,799,050	23,133,505	12,271,021	13,966,252

Ref/Basis	Account	Description	SYSTEM	Allocated	Total	WASHINGTON	Allocated	Total	IDAHO	Allocated	Total
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES											
OPERATION:											
3	580000	Supervision & Engineering	49,587	143,085	192,672	30,325	89,586	119,911	19,762	53,499	72,761
3	582000	Station Expense	42,538	3,418	45,956	25,856	2,140	27,996	16,682	1,278	17,960
3	583000	Overhead Line Expense	163,705	33,582	199,287	106,101	22,278	128,379	57,604	13,304	70,908
3	584000	Underground Line Expense	118,786	0	118,786	65,995	0	65,995	52,795	0	52,795
3	585000	Street Light & Signal System Operation Expense	5,195	0	5,195	576	0	576	4,619	0	4,619
3	586000	Meter Expense	188,509	13,739	202,248	136,829	8,602	145,431	51,680	5,137	56,817
3	587000	Customer Installations Expense	45,663	14,012	59,675	23,678	8,773	32,451	21,985	5,239	27,224
3	588000	Miscellaneous Distribution Expense	189,604	234,135	423,739	98,637	146,592	245,229	90,967	87,543	178,510
3	589000	Rent	0	26,148	26,148	0	16,371	16,371	0	9,777	9,777
MAINTENANCE											
3	590000	Supervision & Engineering	12,280	117,186	129,476	9,604	73,370	82,974	2,686	43,816	46,502
3	591000	Structures	42,722	0	42,722	24,873	0	24,873	17,849	0	17,849
3	592000	Station Equipment	68,042	18,678	86,720	40,945	11,694	52,639	27,097	6,984	34,081
3	593000	Overhead Lines	599,255	0	599,255	357,982	0	357,982	241,273	0	241,273
3	594000	Underground Lines	110,673	0	110,673	88,009	0	88,009	22,664	0	22,664
3	595000	Line Transformers	43,724	23,015	66,739	38,634	14,410	53,044	5,080	8,605	13,685
3	596000	Street Light & Signal System Maintenance Exp	46,893	0	46,893	29,631	0	29,631	17,262	0	17,262
3	597000	Meters	890	0	890	552	0	552	338	0	338
3	598000	Miscellaneous Distribution Expense	15,786	12,235	28,021	13,605	7,660	21,265	2,181	4,575	6,756
TOTAL DISTRIBUTION OPERATING EXP			1,743,862	641,233	2,385,095	1,091,830	401,476	1,493,306	657,052	239,757	891,789
DEPREX											
Depreciation Expense-Distribution											
			3,012,807	0	3,012,807	1,865,048	0	1,865,048	1,147,759	0	1,147,759
E-AVMTX											
Amortization Expense-Franchise/Misc Intangibles											
			2,250	0	2,250	2,250	0	2,250	0	0	2,250
E-OTX											
Taxes Other Than FTT-Distribution											
			3,655,124	0	3,655,124	3,113,826	0	3,113,826	541,208	0	541,208
TOTAL DISTR DEPR/AVRT/NON-FTT TAXES											
			6,670,181	0	6,670,181	4,981,124	0	4,981,124	1,689,057	0	1,689,057
TOTAL DISTRIBUTION EXPENSES			8,314,043	641,233	9,055,276	6,072,954	401,476	6,474,430	2,341,089	239,757	2,580,846

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total	
			Direct	Allocated	Direct	Allocated	Direct	Allocated		
CUSTOMER ACCOUNTS EXPENSES										
2	901000	Supervision	0	25,540	0	16,761	16,761	0	8,779	8,779
2	902000	Meter Reading Expenses	228,905	8,507	208,930	5,583	209,513	24,975	2,924	27,899
2	903XXX	Customer Records & Collection Expenses	166,466	472,989	106,611	310,413	417,024	59,855	162,576	222,431
2	904000	Uncollectible Accounts	0	255,541	0	167,706	167,706	0	87,835	87,835
2	905000	Misc Customer Accounts	0	17,475	0	11,468	11,468	0	6,007	6,007
		TOTAL CUSTOMER ACCOUNTS EXPENSES	395,371	780,052	310,541	511,951	822,472	84,830	268,121	352,951
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses		22,825	954,041	14,980	969,021	312,867	7,845	320,712
2	909000	Advertising	(3,753)	133,219	(3,942)	87,429	83,487	209	45,790	45,999
2	910000	Misc Customer Service & Info Exp	0	6,156	0	4,040	4,040	0	2,116	2,116
		TOTAL CUSTOMER SERVICE & INFO EXP	1,266,908	162,200	950,099	106,449	1,056,548	313,076	55,751	368,827
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Mechanics Sales Expenses	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	40,539	1,807,762	29,059	1,211,201	1,240,260	11,480	596,561	608,041
4	921000	Office Supplies & Expenses	13,795	223,568	13,795	149,657	163,452	0	73,711	73,711
4	922000	Admin Exp Transferred--Credit	0	(7,939)	0	(5,319)	(5,319)	0	(2,620)	(2,620)
4	923000	Outside Services Employed	75,376	714,342	75,376	478,609	553,985	0	235,733	235,733
4	924000	Property Insurance Premium	0	116,357	0	72,959	77,459	0	38,398	38,398
4	925XXX	Injuries and Damages	0	227,000	0	152,090	152,090	0	74,910	74,910
4	926XXX	Employee Pensions and Benefits	0	84,291	0	56,475	56,475	0	27,816	27,816
4	927000	Franchise Requirements	479	0	479	0	0	479	0	479
1	928000	Regulatory Commission Expenses	138,849	295,843	81,637	192,328	273,965	57,212	103,515	160,727
4	930000	Miscellaneous General Expenses	9,188	286,048	3,201	191,652	194,853	5,987	94,396	100,383
4	931000	Rent	2,735	69,380	1,927	46,485	48,412	808	22,895	23,703
4	935000	Maintenance of General Plant	58,279	595,657	22,849	399,090	421,939	38,430	198,567	231,997
		TOTAL ADMIN & GEN OPERATING EXP	339,240	4,412,109	227,844	2,950,227	3,178,071	111,396	1,461,882	1,573,278

RESULTS OF OPERATIONS

ELECTRIC OPERATING STATEMENT

For Month Ended June 30, 2013

Average of Monthly Averages Basis

Report ID
E-OPS-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM		Total	WASHINGTON		Total	IDAHO		Total
			Direct	Allocated		Direct	Allocated		Direct	Allocated	
E-DEPX		Depreciation Expense-General	111,857	1,047,585	1,159,442	82,397	701,882	784,279	29,460	345,705	375,163
E-AMTX		Amortization Expense-General Plant - 3/03/00	0	17,922	17,922	0	11,995	11,995	0	5,927	5,927
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	35,611	524,611	560,222	34,507	351,489	385,996	1,104	173,122	174,226
E-AMTX		Amortization Expense-General Plant - 3/02/00, 3/06/00	0	2,542	2,542	0	1,703	1,703	0	839	839
		TOTAL AMG DEPR/AMRT/NON-FTT TAXES	147,468	1,592,660	1,740,128	116,904	1,067,069	1,183,973	30,564	525,591	556,155
		TOTAL ADMIN & GENERAL EXPENSES	486,708	6,004,769	6,491,477	344,748	4,017,296	4,362,044	141,960	1,987,473	2,129,433
		TOTAL EXPENSES BEFORE FIT	12,588,983	42,658,525	55,247,508	8,012,797	27,836,202	35,848,999	4,576,186	14,822,123	19,398,309
		NET OPERATING INCOME (LOSS) BEFORE FIT			19,078,786			13,130,646		5,948,140	
E-FIT		FEDERAL INCOME TAX--Normal Accrual			5,096,067			3,610,505		1,485,562	
E-FIT		DEFERRED FEDERAL INCOME TAX			128,580			77,284		51,296	
E-FIT		AMORTIZED ITC - NOXON			(18,510)			(11,994)		(6,459)	
		ELECTRIC NET OPERATING INCOME (LOSS)			13,872,589			9,454,851		4,417,738	

ALLOCATION RATIOS

E-ALL	1	Production/Transmission Ratio	100.0000%
E-ALL	2	Number of Customers	100.0000%
E-ALL	3	Direct Distribution Operating Expense	100.0000%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%
E-ALL	99	Not Allocated	0.0000%

		65.010%	
		65.628%	
		62.610%	
		67.000%	
		0.000%	
		34.990%	
		34.372%	
		37.590%	
		33.000%	
		0.000%	

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended June 30, 2013	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	11,167,390	11,167,390	0	7,259,920	7,259,920	0	3,907,470	3,907,470
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	1,509,969	0	1,509,969	0	0	0	0	0	1,509,969
1	555550	Non Monetary - Exchange Power	0	91,010	91,010	0	59,166	59,166	0	31,844	31,844
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	1,149,710	1,149,710	0	747,426	747,426	0	402,284	402,284
1	555710	Intercompany Purchase	0	48,977	48,977	0	31,840	31,840	0	17,137	17,137
TOTAL ACCOUNT 555			1,509,969	12,457,087	13,967,056	0	8,098,352	8,098,352	1,509,969	4,358,735	5,868,704

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.0000%
E-ALL	99	Not Allocated	0.0000%

			65.0100%
			0.0000%
			34.9900%
			0.0000%

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	458,799	458,799	0	298,265	298,265	0	160,534	160,534
1	557010	Other Power Supply Expense - Financial	0	814,688	814,688	0	\$29,629	\$29,629	0	285,059	285,059
1	557150	Fuel - Economic Dispatch	0	5,378,596	5,378,596	0	3,496,625	3,496,625	0	1,881,971	1,881,971
1	557160	Power Supply Expense - Miscellaneous	0	28,800	28,800	0	18,723	18,723	0	10,077	10,077
99	557161	Unbilled Add-Ons	16,602	0	16,602	9,794	0	9,794	6,808	0	6,808
1	557170	Broker Fees - Power	0	68,556	68,556	0	44,568	44,568	0	23,988	23,988
1	557171	REC Broker Fees	3,964	0	3,964	3,964	0	3,964	0	0	0
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	0	0	0
99	557280	Washington ERM Deferred	(253,488)	0	(253,488)	(253,488)	0	(253,488)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(321,802)	0	(321,802)	(321,802)	0	(321,802)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	181,478	0	181,478	181,478	0	181,478	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	50,269	0	50,269	0	0	0	50,269	0	50,269
99	557390	Idaho PCA Amortization	(233,069)	0	(233,069)	0	0	0	(233,069)	0	(233,069)
1	557395	Optional Renewable Power Expense Offset	0	(8,213)	(8,213)	0	(5,339)	(5,339)	0	(2,874)	(2,874)
1	557610	Other Expenses - Expense	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
1	557711	Turbine Gas Bookout Offset	0	0	0	0	0	0	0	0	0
1	557730	Other Power Exp - Intracompany Thermal Gas	0	1,168,161	1,168,161	0	759,421	759,421	0	408,740	408,740
TOTAL ACCOUNT 557			(487,821)	7,909,387	7,421,566	(338,596)	5,141,892	4,803,296	(149,225)	2,767,495	2,618,270

ALLOCATION RATIOS

E-ALL	1	Production/Transmission Ratio	100.0000%
E-ALL	99	Not Allocated	0.0000%

			65.0100%	34.9900%
			0.0000%	0.0000%

AVISTA UTILITIES

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES
 For Month Ended June 30, 2013
 Average of Monthly Averages Basis
 Report ID:
 E-903-1A

Ref Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	166,466	472,989	639,455	106,611	310,413	417,024	59,855	162,576	222,431
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			166,466	472,989	639,455	106,611	310,413	417,024	59,855	162,576	222,431

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.0000%
E-ALL	12	Net Electric Plant (before DFTT)	100.0000%

65.628%	34.372%
65.083%	34.917%

RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES

Report ID:
E-908-1A

For Month Ended June 30, 2013

Average of Monthly Averages Basis

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	34,367	22,825	57,192	21,402	14,980	36,382	12,965	7,845	20,810
99	908600	Public Purpose Tariff Rider Expense Offset	1,272,125	0	1,272,125	961,532	0	961,532	310,593	0	310,593
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(39,584)	0	(39,584)	(28,893)	0	(28,893)	(10,691)	0	(10,691)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			1,266,908	22,825	1,289,733	954,041	14,980	969,021	312,867	7,845	320,712

ALLOCATION RATIOS:

E-ALL 2 Number of Customers
E-ALL 99 Not Allocated

100.0000%
0.0000%

65.628%
0.000%

34.372%
0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS

ELECTRIC INTEREST DEDUCTION FOR FIT

For Month Ended June 30, 2013

Average of Monthly Averages Basis

Report ID:
E-INT-1A

Ref/Basis	Description	System	Washington	Idaho
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Debt

1	Capital Structure - Debt Ratio		53.41%	53.41%
2	Cost of Debt		5.706%	5.791%
	Total Weighted Cost		3.048%	3.093%

E-APL	Net Rate Base	1,877,805,189	1,226,020,220	651,784,969
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	Interest Deduction for FIT Calculation	57,528,805	37,369,096	20,159,709
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1	AMA Actual Debt Ratio
2	AMA Actual Debt Cost

RESULTS OF OPERATIONS		Report ID:
ELECTRIC FEDERAL INCOME TAXES		E-FIT-1A
For Month Ended June 30, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
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Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue		74,326,094	48,979,645	25,346,449
E-OPS	Less: Operating & Maintenance Expense		41,881,213	26,429,589	15,451,624
E-OPS	Less: Book Deprec/Amort and Reg Amortizations		8,025,219	5,209,677	2,815,542
E-OTX	Less: Taxes Other than FIT		5,340,876	4,209,733	1,131,143
	Net Operating Income Before FIT		19,078,786	13,130,646	5,948,140
E-INT	Less: Monthly Interest Expense		4,794,067	3,114,091	1,679,976
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj		0	(12,019)	12,019
E-SCM	Plus: Schedule M Adjustments		356,419	339,778	16,641
	Taxable Net Operating Income		14,641,138	10,368,352	4,272,786
	Tax Rate		35.00%	35.00%	35.00%
	Total Federal Income Tax		5,124,398	3,628,923	1,495,475
1	Production Tax Credit		(28,331)	(18,418)	(9,913)
1	Investment Tax Credit - Noxon *		0	0	0
	Total Net Federal Income Tax		5,096,067	3,610,505	1,485,562
E-DTE	Deferred FIT		128,580	77,284	51,296
1	Amortized Investment Tax Credit - Noxon		(18,450)	(11,994)	(6,456)
	Total Net FIT/Deferred FIT		5,206,197	3,675,795	1,530,402

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.0000%	65.010%	34.990%
E-ALL	99	Not Allocated	0.0000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

AVISTA UTILITIES

Ref/Basis	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****			
		Direct	Allocated	Direct	Allocated	Direct	Allocated		
12	997000 Book Depreciation & Amortization	3,162,525	4,593,723	1,984,202	3,018,060	5,002,262	1,178,323	1,575,663	2,753,986
12	997001 Contributions In Aid of Construction	0	419,898	0	273,282	273,282	0	146,616	146,616
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(8,607)	0	0	0	0	(8,607)	0	(8,607)
4	997005 FAS106 Current Retiree Medical Accrual	0	375,972	0	251,901	251,901	0	124,071	124,071
99	997007 Idaho PCA	(195,638)	0	0	0	0	(195,638)	0	(195,638)
99	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	0	(1,833)	(1,833)	0	(986)	(986)
4	997015 Airplane Lease Payments	0	33,584	0	22,501	22,501	0	11,083	11,083
12	997016 Redemption Expense Amortization	0	130,652	0	85,032	85,032	0	45,620	45,620
99	997017 Amort - Invest in Exch Pwr (405.92-.93-.95-.98)	204,169	0	204,169	0	204,169	0	0	0
99	997018 DSM Tariff Rider	(399,492)	0	(179,838)	0	(179,838)	(219,654)	0	(219,654)
99	997019 CSS Temporary Service Fees	49,280	0	8,550	0	8,550	40,730	0	40,730
1	997020 FAS87 Current Pension Accrual	0	1,068,071	0	715,608	715,608	0	352,463	352,463
4	997021 Wartsila Generators Amortization	28,149	0	12,761	0	12,761	0	0	0
99	997022 Kettle Falls Disallowance	(11,216)	0	(11,216)	0	(11,216)	15,388	0	15,388
2	997027 Uncollectibles	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0
99	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0
12	997032 Interest Rate Swaps	0	106,191	0	69,112	69,112	0	37,079	37,079
99	997033 BPA Residential Exchange	177,820	0	107,772	0	107,772	70,048	0	70,048
99	997034 Montana Hydro Settlement	86,443	0	56,386	0	56,386	30,057	0	30,057
1	997041 Rathdrum Turbine Lease, Tax	0	(30,640)	0	(19,919)	(19,919)	0	(10,721)	(10,721)
99	997043 Washington Deferred Power Costs	(575,290)	0	(575,290)	0	(575,290)	0	0	0
1	997044 Non-Monetary Power Costs	0	91,010	0	59,166	59,166	0	31,844	31,844
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0
4	997046 Nez Perce Settlement	24,933	0	0	0	0	26,767	0	26,767
99	997047 Clark Fork Preventive Maint. Exp (PMLEs)	22,371	0	0	0	0	22,371	0	22,371
12	997048 AFUDC	0	(237,078)	0	(154,297)	(154,297)	0	(82,781)	(82,781)
11	997049 Tax Depreciation	0	(10,111,160)	0	(6,479,535)	(6,479,535)	0	(3,631,625)	(3,631,625)
99	997050 CS2 Levelized Return	37,000	0	0	0	0	37,000	0	37,000
99	997051 Wind Generation AFUDC - ID	15,391	0	0	0	0	15,391	0	15,391
4	997052 Noxon Spill	0	0	0	0	0	0	0	0
99	997053 Renewable Energy Cert Fees	0	3,964	0	2,656	2,656	0	1,308	1,308
99	997054 Spokane River Refueling	6,561	0	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
ELECTRIC SCHEDULE M ITEMS		E-SCM-1A
For Month Ended June 30, 2013		
Average of Monthly Averages Basis		

Ret/Basis	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
		Direct	Allocated	Direct	Allocated	Direct	Allocated	
99	Spokane River Releasing PME	6,110	0	3,860	0	3,860	0	2,250
1	CDA Fund Settlement	34,255	16,667	922	10,835	11,757	33,333	39,165
4	Gain on Sale of Office Bldg	0	0	0	0	0	0	0
1	CDA Lake Settlement	15,258	73,674	12,677	47,895	60,572	2,581	28,360
99	Chicago Climate Exchange	0	0	0	0	0	0	0
99	Amortization - Unbilled Revenue Add'l-ins	44,579	0	26,173	0	26,173	18,406	18,406
1	CDA IPA Fund	0	0	0	0	0	0	0
1	Noxon	0	0	0	0	0	0	0
1	Lancaster Deferral	113,333	0	113,333	0	113,333	0	58,317
1	CDA Fund Settlement-Prepayment	0	166,667	0	108,350	108,350	0	58,317
1	DST Amortization - ID	0	0	0	0	0	0	0
11	Book Transportation Depreciation	0	429,136	0	275,003	275,003	0	154,133
1	Deferred Compensation	0	22,487	0	15,066	15,066	0	7,421
1	Meal Disallowances	0	25,893	0	17,348	17,348	0	8,545
1	Paid Time Off	0	43,017	0	28,821	28,821	0	14,196
2	Customer Uncollectibles	0	(178,209)	0	(116,955)	(116,955)	0	(61,254)
99	Deferred O&M Colstrip & CS2	194,215	0	81,141	0	81,141	113,074	113,074
99	CNC Transmission	21,053	0	13,718	0	13,718	7,335	7,335
99	LIDAR O&M Reg Def/DFIT	60,520	0	60,520	0	60,520	0	0
99	Smart Grid	0	0	0	0	0	0	0
99	EWEEB Renewable Energy Credits	0	0	0	0	0	0	0
99	Palouse Wind & Thornton	0	0	0	0	0	0	0
99	WA REC Deferral	184,694	0	184,694	0	184,694	0	1,562
99	CDA Settlement Costs	0	4,465	0	2,903	2,903	0	0
99	BPA Parallel Capacity	12,838	0	12,838	0	12,838	0	12,838
	TOTAL SCHEDULE M ADJUSTMENTS	3,311,254	(2,954,835)	2,108,778	(1,769,000)	339,778	1,202,476	16,641

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.0000%
E-ALL	2	Number of Customers	100.0000%
E-ALL	3	Direct Distribution Operating Expense	100.0000%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%
E-ALL	10	Net Electric Distribution Plant	100.0000%
E-ALL	11	Book Depreciation	100.0000%
E-ALL	12	Net Electric Plant (before DFIT)	100.0000%
E-ALL	99	Not Allocated	0.0000%

AVISTA UTILITIES

RESULTS OF OPERATIONS

ELECTRIC DEFERRED INCOME TAX EXPENSES

Report ID:
E-DTE-1A

For Month Ended June 30, 2013

Average of Monthly Averages Basis

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

Ref/Basis	Acct No	Description	Direct		Allocated		Total		Direct		Allocated		Total		Direct		Allocated		Total	
14	410100	Deferred Federal Income Tax Expense - Allocated	0	100,460	100,460	0	60,143	60,143	0	40,317	40,317	0	40,317	40,317	0	40,317	40,317	0	40,317	40,317
99	410100	Deferred Federal Income Tax Expense - Washington	285,478	0	285,478	285,478	0	285,478	285,478	0	0	0	0	0	0	0	0	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	122,940	0	122,940	0	0	0	122,940	122,940	0	0	0	0	0	0	0	0	0	0
	410100	Total	408,418	100,460	508,878	285,478	60,143	345,621	122,940	40,317	163,257	0	40,317	163,257	0	40,317	163,257	0	40,317	163,257
14	411100	Deferred Federal Income Tax Expense - Allocated	0	33,469	33,469	0	20,037	20,037	0	13,432	13,432	0	13,432	13,432	0	13,432	13,432	0	13,432	13,432
99	411100	Deferred Federal Income Tax Expense - Washington	(288,374)	0	(288,374)	(288,374)	0	(288,374)	(288,374)	0	0	0	0	0	0	0	0	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(125,393)	0	(125,393)	0	0	0	(125,393)	(125,393)	0	0	0	0	0	0	0	0	0	0
	411100	Total	(413,767)	33,469	(380,298)	(288,374)	20,037	(268,337)	(125,393)	13,432	(111,961)	(125,393)	13,432	(111,961)	(125,393)	13,432	(111,961)	(125,393)	13,432	(111,961)
Total Deferred Federal Income Tax Expense			(5,349)	133,929	128,580	(2,896)	80,180	77,284	(2,453)	53,749	51,296	(5,349)	133,929	128,580	(2,896)	80,180	77,284	(2,453)	53,749	51,296

E-ALL 14 Net Allocated Schedule M's 100.000%

E-ALL 99 Not Allocated 0.000%

59.868%

40.132%

0.000%

0.000%

RESULTS OF OPERATIONS
ELECTRIC TAXES OTHER THAN FIT
 For Month Ended June 30, 2013
 Average of Monthly Averages Basis

Report ID:
E-OTX-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	181,253	181,253	0	117,833	117,833	0	63,420	63,420
1	408150	R&P Property Tax--Production	0	1,067,330	1,067,330	0	693,871	693,871	0	373,459	373,459
1	408180	R&P Property Tax--Transmission	0	373,240	373,240	0	242,643	242,643	0	130,597	130,597
1	409100	State Income Tax--Montana & Oregon	0	63,929	63,929	0	41,560	41,560	0	22,369	22,369
TOTAL PRODUCTION & TRANSMISSION			0	1,685,752	1,685,752	0	1,095,907	1,095,907	0	589,845	589,845
DISTRIBUTION											
99	408110	State Excise Tax	1,431,767	0	1,431,767	1,431,767	0	1,431,767	0	0	0
99	408120	Municipal Occupation & License Tax	1,529,809	0	1,529,809	1,295,725	0	1,295,725	234,084	0	234,084
99	408160	Miscellaneous State or Local Tax--WA & ID	34	0	34	0	0	0	34	0	34
99	408170	R&P Property Tax--Distribution	604,274	0	604,274	386,334	0	386,334	217,940	0	217,940
99	409100	State Income Tax--Idaho	89,240	0	89,240	0	0	0	89,240	0	89,240
TOTAL DISTRIBUTION			3,655,124	0	3,655,124	3,113,826	0	3,113,826	541,298	0	541,298
TOTAL TAXES OTHER THAN FIT			3,655,124	1,685,752	5,340,876	3,113,826	1,095,907	4,209,733	541,298	589,845	1,131,143

ALLOCATION RATIOS:

Ref/Basis	Account	Description	Production/Transmission Ratio	Jurisdictional 4-Factor Ratio	Not Allocated
E-ALL	1	Production/Transmission Ratio	100.0000%	100.0000%	
E-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%	67.0000%	
E-ALL	99	Not Allocated	0.0000%	0.0000%	

Ref/Basis	Account	Description	Production/Transmission Ratio	Jurisdictional 4-Factor Ratio	Not Allocated
E-ALL	1	Production/Transmission Ratio	100.0000%	65.0100%	34.9900%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%	67.0000%	33.0000%
E-ALL	99	Not Allocated	0.0000%	0.0000%	0.0000%

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****						
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
		PLANT IN SERVICE													
		INTANGIBLE PLANT:													
		CDA Lake CDR Fund - Allocated	0	9,258,333	9,258,333	0	6,018,842	6,018,842	0	3,239,491	3,239,491	0	699,800	699,800	
	182324	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,300,200	1,300,200	0	664,619	664,619	0	12,554,112	12,554,112	
	182325	CDA Settlement Costs	0	1,327,863	1,327,863	0	863,244	863,244	0	15,412,821	15,412,821	0	1,761,983	1,761,983	
	182331	CDA Settlement Past Storage	0	35,879,142	35,879,142	0	23,325,030	23,325,030	0	10,479,130	10,479,130	0	879,970	879,970	
	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,636,397	29,239,101	0	10,413,105	10,413,105	0	879,970	879,970	
	303000	Misc Intangible Plant-(C-IP1)	153,179	5,212,571	5,365,750	153,179	3,490,588	3,603,767	0	66,025	66,025	0	0	0	
	303100	Misc Intangible Plant-Mainframe Software (C-IP1)	2,140,614	31,554,863	33,695,477	2,074,589	21,141,758	23,216,347	0	879,970	879,970	0	0	0	
	303110	Misc Intangible Plant-PC Software (C-IP1)	0	2,666,575	2,666,575	0	1,786,605	1,786,605	0	45,425,901	45,425,901	0	45,491,926	45,491,926	
		TOTAL INTANGIBLE PLANT	2,896,497	131,948,565	134,845,062	2,830,472	86,572,664	89,353,136	66,025	45,425,901	45,491,926	0	45,491,926	45,491,926	
		STEAM PRODUCTION PLANT													
		Land & Land Rights	0	3,489,808	3,489,808	0	2,268,724	2,268,724	0	1,221,084	1,221,084	0	44,372,469	44,372,469	
	310XXX	Structures & Improvements	0	126,814,716	126,814,716	0	82,442,247	82,442,247	0	60,411,156	60,411,156	0	2,369	2,369	
	312000	Boiler Plant	0	172,652,632	172,652,632	0	112,241,476	112,241,476	0	18,504,663	18,504,663	0	9,249,191	9,249,191	
	313000	Generators	0	6,770	6,770	0	4,401	4,401	0	5,644,833	5,644,833	0	139,405,765	139,405,765	
	314000	Turbogenerator Units	0	52,885,575	52,885,575	0	34,380,912	34,380,912	0	17,184,622	17,184,622	0	0	0	
	315000	Accessory Electric Equipment	0	26,433,813	26,433,813	0	17,184,622	17,184,622	0	0	0	0	0	0	
	316000	Miscellaneous Power Plant Equipment	0	16,132,704	16,132,704	0	10,487,871	10,487,871	0	0	0	0	0	0	
		TOTAL STEAM PRODUCTION PLANT	0	398,416,018	398,416,018	0	259,010,253	259,010,253	0	139,405,765	139,405,765	0	139,405,765	139,405,765	
		HYDRAULIC PRODUCTION PLANT													
		Land & Land Rights	0	58,116,973	58,116,973	0	37,781,844	37,781,844	0	20,335,129	20,335,129	0	15,533,313	15,533,313	
	330XXX	Structures & Improvements	0	44,393,578	44,393,578	0	28,860,265	28,860,265	0	46,707,519	46,707,519	0	57,049,203	57,049,203	
	331XXX	Reservoirs, Dams, & Waterways	0	133,488,195	133,488,195	0	86,780,676	86,780,676	0	12,994,460	12,994,460	0	2,848,054	2,848,054	
	332XXX	Waterwheels, Turbines, & Generators	0	163,044,306	163,044,306	0	105,995,103	105,995,103	0	707,062	707,062	0	0	0	
	333000	Accessory Electric Equipment	0	37,137,639	37,137,639	0	24,143,179	24,143,179	0	156,174,740	156,174,740	0	156,174,740	156,174,740	
	334000	Miscellaneous Power Plant Equipment	0	8,139,622	8,139,622	0	5,291,568	5,291,568	0	0	0	0	0	0	
	335XXX	Roads, Railroads, & Bridges	0	2,020,755	2,020,755	0	1,313,693	1,313,693	0	0	0	0	0	0	
	336000	TOTAL HYDRAULIC PRODUCTION PLANT	0	446,341,068	446,341,068	0	290,166,328	290,166,328	0	156,174,740	156,174,740	0	156,174,740	156,174,740	
		OTHER PRODUCTION PLANT													
		Land & Land Rights	0	905,168	905,168	0	588,450	588,450	0	316,718	316,718	0	5,832,748	5,832,748	
	340200	Structures & Improvements	0	16,669,756	16,669,756	0	10,837,008	10,837,008	0	7,407,616	7,407,616	0	8,365,924	8,365,924	
	341000	Fuel Holders, Producers, & Accessories	0	21,170,666	21,170,666	0	13,763,050	13,763,050	0	52,369	52,369	0	11,620	11,620	
	342000	Prime Movers	0	23,909,470	23,909,470	0	134,653,526	134,653,526	0	620,652	620,652	0	101,973,108	101,973,108	
	343000	Generators	0	207,127,405	207,127,405	0	97,300	97,300	0	0	0	0	0	0	
	344000	Generators - Solar	0	149,669	149,669	0	12,804,280	12,804,280	0	0	0	0	0	0	
	345000	Accessory Electric Equipment	0	19,695,862	19,695,862	0	21,589	21,589	0	0	0	0	0	0	
	346000	Accessory Electric Equipment - Solar	0	33,209	33,209	0	1,153,147	1,153,147	0	0	0	0	0	0	
	345010	Miscellaneous Power Plant Equipment	0	1,773,799	1,773,799	0	189,461,896	189,461,896	0	397,553,613	397,553,613	0	397,553,613	397,553,613	
	346000	TOTAL OTHER PRODUCTION PLANT	0	291,435,004	291,435,004	0	738,638,477	738,638,477	0	397,553,613	397,553,613	0	397,553,613	397,553,613	
		TOTAL PRODUCTION PLANT	0	1,136,192,090	1,136,192,090	0	738,638,477	738,638,477	0	397,553,613	397,553,613	0	397,553,613	397,553,613	

Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
		Direct	Allocated	Direct	Allocated	Direct	Allocated	
TRANSMISSION PLANT:								
1	Land & Land Rights	0	19,575,430	0	12,725,987	0	12,725,987	6,849,443
1	Structures & Improvements	0	17,108,159	0	11,122,014	0	11,122,014	5,986,145
1	Station Equipment	0	214,805,719	0	139,645,198	0	139,645,198	75,160,521
1	Towers & Fixtures	0	17,124,138	0	11,132,402	0	11,132,402	5,991,736
1	Poles & Fixtures	0	156,095,967	0	101,477,988	0	101,477,988	54,617,979
1	Overhead Conductors & Devices	0	117,481,864	0	76,374,960	0	76,374,960	41,106,904
1	Underground Conduit	0	2,605,487	0	1,693,827	0	1,693,827	911,660
1	Underground Conductors & Devices	0	2,330,072	0	1,514,780	0	1,514,780	815,292
1	Roads & Trails	0	1,911,052	0	1,242,375	0	1,242,375	668,677
1	TOTAL TRANSMISSION PLANT	0	549,037,888	0	356,929,531	0	356,929,531	192,108,357
DISTRIBUTION PLANT:								
99	Land & Land Rights	4,584,631	0	3,340,938	0	1,243,693	0	1,243,693
99	Land Easements	2,209,108	0	427,084	0	1,782,024	0	1,782,024
99	Structures & Improvements	18,002,225	0	12,798,760	0	5,203,465	0	5,203,465
99	Station Equipment	115,083,088	0	76,860,615	0	38,222,473	0	38,222,473
99	Poles, Towers, & Fixtures	272,747,931	0	170,281,940	0	102,465,991	0	102,465,991
99	Overhead Conductors & Devices	182,169,750	0	114,315,791	0	67,853,959	0	67,853,959
99	Underground Conduit	86,698,956	0	54,643,194	0	32,055,762	0	32,055,762
99	Underground Conductors & Devices	144,350,411	0	92,497,281	0	51,853,130	0	51,853,130
99	Line Transformers	203,881,848	0	136,564,898	0	67,316,950	0	67,316,950
99	Services	134,299,770	0	86,189,547	0	48,110,223	0	48,110,223
99	Meters	47,905,528	0	26,730,832	0	21,174,696	0	21,174,696
99	Sheet Light & Signal Systems	38,175,172	0	23,588,072	0	14,617,100	0	14,617,100
99	TOTAL DISTRIBUTION PLANT	1,250,108,418	0	798,208,952	0	451,899,466	0	451,899,466
GENERAL PLANT (From Report C-GPI)								
4	Land & Land Rights	1,095,255	3,108,652	386,602	2,082,797	708,653	1,025,855	1,734,508
4	Structures & Improvements	12,985,546	60,304,163	6,428,468	40,403,789	6,557,078	19,900,474	26,457,452
4	Office Furniture & Equipment	2,329,783	38,504,348	2,304,084	25,797,913	25,699	12,706,435	12,732,134
4	Transportation Equipment	14,511,565	9,121,011	10,367,953	6,111,077	4,145,612	3,009,934	7,153,546
4	Stores Equipment	277,662	1,894,345	121,377	1,269,211	156,285	625,134	781,419
4	Tools, Shop & Garage Equipment	1,544,639	8,423,003	1,164,944	5,643,412	379,695	2,779,391	3,159,286
4	Laboratory Equipment	257,009	1,051,312	172,845	704,379	84,164	346,933	431,097
4	Power Operated Equipment	29,567,367	11,403,029	18,428,516	7,640,029	11,138,851	3,763,000	14,901,851
4	Communications Equipment	16,205,769	57,513,549	10,114,675	38,534,078	6,091,094	18,979,471	25,070,565
4	Miscellaneous Equipment	2,371	353,849	31	237,079	2,340	116,770	119,110
4	TOTAL GENERAL PLANT	78,776,966	191,677,261	49,489,495	128,423,764	29,287,471	63,253,497	92,540,968
TOTAL PLANT IN SERVICE								
		1,331,781,881	2,008,855,804	850,528,919	1,310,514,436	481,252,962	698,341,368	1,179,594,330

AVISTA UTILITIES

Account	Description	SYSTEM		WASHINGTON		IDAHO		Total
		Direct	Allocated	Direct	Allocated	Direct	Allocated	
E-ADDP	ACCUMULATED DEPRECIATION							
E-ADDP	Steam Production Plant	0	(281,812,463)	0	(183,206,282)	0	(98,606,181)	(98,606,181)
E-ADDP	Hydro Production Plant	0	(119,162,735)	0	(77,467,694)	0	(41,695,041)	(41,695,041)
E-ADDP	Other Production Plant	0	(81,487,146)	0	(52,974,794)	0	(28,512,352)	(28,512,352)
E-ADDP	Transmission Plant	0	(187,429,991)	0	(121,848,237)	0	(65,581,754)	(65,581,754)
E-ADDP	Distribution Plant	(382,393,114)	0	(235,784,449)	0	(146,608,665)	0	(146,608,665)
E-ADDP	General Plant	(22,864,553)	(65,736,671)	(13,413,921)	(44,043,570)	(9,450,632)	(21,693,101)	(31,143,733)
E-ADDP	TOTAL ACCUMULATED DEPRECIATION	(405,257,667)	(735,629,006)	(249,198,370)	(479,540,577)	(156,059,297)	(256,088,429)	(412,147,726)
E-AMMT	ACCUMULATED AMORTIZATION							
E-AMMT	Production/Transmission-Franchise/Misc Intangibles	0	(7,541,413)	0	(4,902,673)	0	(2,638,740)	(2,638,740)
E-AMMT	Distribution-Franchise/Misc Intangibles	(107,494)	0	(107,494)	0	0	0	(39,942)
E-AMMT	General Plant - 303000	0	(118,526)	0	(78,584)	0	(39,942)	(39,942)
E-AMMT	Miscellaneous IT Intangible Plant -3031XX	(665,606)	(17,378,857)	(658,269)	(11,643,834)	(7,337)	(5,735,023)	(5,742,360)
E-AMMT	General Plant - 390200, 396200	(120,874)	(173,553)	(117,279)	(116,280)	(3,595)	(57,273)	(60,868)
E-AMMT	TOTAL ACCUMULATED AMORTIZATION	(893,974)	(25,212,349)	(883,042)	(16,741,371)	(10,932)	(8,470,978)	(8,481,910)
	NET ELECTRIC UTILITY PLANT before DFTT	(406,151,641)	(760,841,355)	(250,081,412)	(496,281,948)	(156,070,229)	(264,559,407)	(420,629,636)
	NET ELECTRIC UTILITY PLANT before DFTT	925,630,240	1,248,014,449	600,447,507	814,232,488	1,414,679,995	325,182,733	433,781,961
12	ACCUMULATED DFTT	0	0	0	0	0	0	0
1	ADFTT - FAS 109 Electric Plant (182310, 283170)	0	(327,080)	0	(212,659)	0	(114,445)	(114,445)
1	ADFTT - Colstrip PCB (283200)	0	(287,347,619)	0	(187,014,451)	0	(100,333,168)	(100,333,168)
12	ADFTT - Electric Plant In Service (282900)	0	(27,329,972)	0	(18,311,081)	0	(9,018,891)	(9,018,891)
4	ADFTT - Common Plant (283750 from C-DTX)	0	(223,567)	0	(149,790)	0	(73,777)	(73,777)
4	ADFTT - Common Plant (283750 from C-DTX)	0	0	0	0	0	0	0
1	ADFTT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0
1	ADFTT - CDA IPA Fund Deposit (283325)	0	(12,557,700)	0	(8,163,761)	0	(4,393,939)	(4,393,939)
1	ADFTT - CDA Lake Settlement - Allocated (283382)	0	(145,104)	0	(94,332)	0	(50,772)	(50,772)
1	ADFTT - CDA Settlement Costs (283333)	0	(4,405,229)	0	(2,867,055)	0	(1,538,174)	(1,538,174)
12	TOTAL ACCUMULATED DFTT	0	(332,336,271)	0	(216,813,105)	0	(115,523,166)	(115,523,166)
	NET ELECTRIC UTILITY PLANT	925,630,240	915,678,178	600,447,507	597,419,383	1,197,866,890	325,182,733	318,258,795

ALLOCATION RATIOS

E-ALL	1	Production/Transmission Ratio	100.0000%
E-ALL	4	Jurisdictional +Factor Ratio	100.0000%
E-ALL	12	Net Electric Plant (before DFTT)	100.0000%
E-ALL	99	Not Allocated	0.0000%

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	925,630,240	915,678,178	1,841,308,418	600,447,507	597,419,583	1,197,866,890	325,182,733	318,258,795	643,441,528
	OTHER ADJUSTMENTS	0	0	0	0	0	0	0	0	0
4	Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0	0	0	0
4	ADFTT - Gain on Sale of General Office Bldg (190850)	0	0	0	(954,361)	0	(954,361)	0	0	0
99	Colstrip 3 AFUDC Reallocation	0	0	0	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	(839,862)	0	(839,862)	(1,780,753)	0	(1,780,753)
99	Colstrip Disallowed AFUDC (111100)	(2,620,615)	0	(2,620,615)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	4,499,239	0	4,499,239	2,515,996	0	2,515,996
99	Kettle Falls Disallowed Accumulated Depr (108030)	7,015,235	0	7,015,235	305,831	0	305,831	0	0	0
99	ADFTT - Kettle Falls Disallowed (190420)	305,831	0	305,831	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	1,162,656	0	1,162,656
99	Boulder Park Disallowed Accumulated Depr (108050)	1,162,656	0	1,162,656	0	0	0	503,070	0	503,070
99	ADFTT - Boulder Park Disallowed (190040)	503,070	0	503,070	0	0	0	0	0	0
99	Investment in WNP3 Exchange Power (124900, 124930)	15,210,215	0	15,210,215	15,210,215	0	15,210,215	0	0	0
99	ADFTT - WNP3 Exchange Power (283120)	(2,733,541)	0	(2,733,541)	(2,733,541)	0	(2,733,541)	0	0	0
99	ADFTT - WNP3 Exchange Power (283120)	1,134,548	0	1,134,548	1,134,548	0	1,134,548	0	0	0
99	CDA Lake Settlement - WA (182382)	225,859	0	225,859	0	0	0	225,859	0	225,859
99	CDA Lake Settlement - ID (186382)	(476,144)	0	(476,144)	(397,093)	0	(397,093)	(79,051)	0	(79,051)
99	ADFTT - CDA Lake Settlement - Direct (283382)	82,527	0	82,527	82,527	0	82,527	0	0	0
99	CDA CDR Fund - Direct (182324)	(28,885)	0	(28,885)	(28,885)	0	(28,885)	0	0	0
99	ADFTT - CDA CDR Fund - Direct (283324)	586,274	0	586,274	544,007	0	544,007	42,267	0	42,267
99	Spokane River Relicensing (182322)	(205,172)	0	(205,172)	(190,384)	0	(190,384)	(14,788)	0	(14,788)
99	ADFTT - Spokane River Relicensing (283322)	542,285	0	542,285	345,440	0	345,440	196,845	0	196,845
99	Spokane River PM&Es (182323)	(189,824)	0	(189,824)	(120,928)	0	(120,928)	(68,896)	0	(68,896)
99	ADFTT - Spokane River PM&Es (283323)	3,583,609	0	3,583,609	2,396,357	0	2,396,357	1,187,252	0	1,187,252
99	Montana Riverbed Settlement (186360)	(1,254,263)	0	(1,254,263)	(838,726)	0	(838,726)	(415,537)	0	(415,537)
99	ADFTT - Montana Riverbed Settlement (283365)	3,343,333	0	3,343,333	3,343,333	0	3,343,333	0	0	0
99	Lancaster Generation (182312)	(1,170,167)	0	(1,170,167)	(1,170,167)	0	(1,170,167)	0	0	0
99	ADFTT - Lancaster Generation (283312)	61,177	0	61,177	0	0	0	61,177	0	61,177
99	Weatherization Loans - Sandpoint (124350)	(1,121,409)	1,362	(1,120,047)	(317,021)	913	(316,108)	(804,388)	449	(803,939)
4	Customer Advances (252000)	(1,189,504)	0	(1,189,504)	(1,189,504)	0	(1,189,504)	0	0	0
99	Customer Deposits (235199)	13,208,118	7,910,725	21,118,843	13,208,118	0	13,208,118	0	7,910,725	7,910,725
C-WKC	Working Capital	0	0	0	0	0	0	0	0	0
99	DSM Programs (186710)	28,584,684	7,912,087	36,496,771	28,152,417	913	28,153,330	432,267	7,911,174	8,343,441
	TOTAL OTHER ADJUSTMENTS	954,214,924	923,590,265	1,877,805,189	628,599,924	597,420,296	1,226,020,220	325,615,000	326,169,969	651,784,969
	NET RATE BASE									

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.0000%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%
E-ALL	12	Net Electric Plant (before DFIT)	100.0000%
E-ALL	13	Net Electric General Plant	100.0000%
E-ALL	99	Not Allocated	0.0000%

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended June 30, 2013	
Average of Monthly Averages Basis	

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Electric Production										
1 Steam (ED-AN)		637,339				637,339	414,334	414,334	223,005	223,005
1 Hydro (ED-AN)		675,737				675,737	439,297	439,297	236,440	236,440
1 Other (ED-AN)		774,344				774,344	503,401	503,401	270,943	270,943
Total Electric Production		2,087,420				2,087,420	1,357,032	1,357,032	730,388	730,388
Electric Transmission										
1 ED-AN		829,725				829,725	539,404	539,404	290,321	290,321
Total Electric Transmission		829,725				829,725	539,404	539,404	290,321	290,321
Electric Distribution										
ED-ID		1,147,759				1,147,759	1,865,048	1,865,048	1,147,759	1,147,759
ED-WA		1,865,048				1,865,048	1,865,048	1,865,048	1,147,759	1,147,759
Total Electric Distribution		3,012,807				3,012,807	3,730,096	3,730,096	2,295,518	2,295,518
Gas Underground Storage										
GD-AN		45,085				45,085				
GD-OR		9,441				9,441				
Total Gas Underground Storage		54,526				54,526				
Gas Distribution										
GD-AN		5,208				5,208				
GD-ID		332,173				332,173				
GD-WA		651,993				651,993				
GD-OR		332,285				332,285				
Total Gas Distribution		1,321,659				1,321,659				
General Plant										
4 ED-AN		208,569				208,569	139,741	139,741	68,828	68,828
ED-ID		12,083				12,083	71,225	71,225	261,286	261,286
ED-WA		71,225				71,225	530,491	530,491	15,589	15,589
7.4 CD-AA		1,094,431				1,094,431	31,650	31,650	17,377	17,377
9.4 CD-AN		59,629				59,629				
9 CD-ID		21,935				21,935				
9 CD-WA		14,102				14,102				
8 GD-AA		13,137				13,137				
GD-AN		4,030				4,030				
GD-ID		18,425				18,425				
GD-WA		21,235				21,235				
GD-OR		1,541,907				1,541,907	82,397	82,397	345,703	345,703
Total General Plant		1,541,907				1,541,907	701,882	701,882	784,279	784,279
Total Depreciation Expense		8,848,044				8,848,044	3,124,664	3,124,664	457,203	457,203

Allocation Ratios:				
Service -	Electric	Gas-North	Gas-South	Jurisdiction -
7	Elec/Gas North/Oregon 4+Factor	72.346%	19.401%	1
8	Gas North/Oregon 4+Factor	0.000%	70.320%	4
9	Elec/Gas North 4+Factor	79.221%	20.779%	Production/Transmission Ratio
				Jurisdictional 4+Factor Ratio
				Washington
				65.010%
				67.000%
				Idaho
				34.990%
				33.000%

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Production/Transmission										
1 Franchises (302000)	ED-AN	76,533				76,533		49,754		26,779
1 Misc Intangible Plt (303000)	ED-AN	7,386				7,386		4,802		2,584
Total Production/Transmission		83,919				83,919		54,556		29,363
Distribution										
Franchises (302000)	ED-WA	2,013			2,013					
Misc Intangible Plt (303000)	ED-WA	237			237					
Total Distribution		2,250			2,250					
General Plant - 303000										
7.4	CD-AA	23,884	17,279	4,634		17,279		11,577		5,702
9.1	CD-AN	812	643	169		643		418		225
	GD-ID	338		338						
	GD-WA	1,984		1,984						
	GD-OR	648								648
Total General Plant - 303000		27,666	17,922	7,125		17,922		11,995		5,927
Miscellaneous IT Intangible Plant - 3031XX										
7.4	CD-AA	703,790	509,164	136,542		509,164		341,140		168,024
9.4	CD-AN	837	663	174		663		444		219
9.4	CD-ID	894	708	186		708				708
4	ED-AN	14,784	14,784			14,784		9,905		4,879
	ED-ID	396	396			396				396
	ED-WA	34,507	34,507			34,507				34,507
	GD-AA	36,795		25,874						10,921
	GD-AN	196		196						196
	GD-OR	21								21
Total Miscellaneous IT Intangible Plt - 3031XX		792,220	560,222	162,972		560,222		351,489		173,122
Gas Underground Storage										
	GD-AN	19		19						
Total Gas Underground Storage		19		19						
General Plant - 390200, 396200										
7.4	CD-AA	2,404	1,740	466		1,740		1,166		574
4	ED-AN	802	802			802		537		265
	GD-OR	262								262
Total General Plant - 390200, 396200		3,468	2,542	466		2,542		1,703		839
Total Amortization Expense		909,542	666,855	170,582		666,855		37,861		210,555

Allocation Ratios:	Electric	Gas-North	Gas-South	Washington	Idaho
Service -					
7 Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	65.010%	34.990%
8 Gas North/Oregon 4-Factor	0.0000%	70.320%	29.680%	67.000%	33.000%
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%		

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Electric Production										
1	Steam (ED-AN)	(281,812,463)	(281,812,463)		(281,812,463)	(281,812,463)	(183,206,282)	(183,206,282)	(98,606,181)	(98,606,181)
1	Hydro (ED-AN)	(119,162,735)	(119,162,735)		(119,162,735)	(119,162,735)	(77,467,694)	(77,467,694)	(41,695,041)	(41,695,041)
1	Other (ED-AN)	(81,487,146)	(81,487,146)		(81,487,146)	(81,487,146)	(52,974,794)	(52,974,794)	(28,512,352)	(28,512,352)
	Total Electric Production	(482,462,344)	(482,462,344)		(482,462,344)	(482,462,344)	(313,648,770)	(313,648,770)	(168,813,574)	(168,813,574)
Electric Transmission										
1	ED-AN	(187,429,991)	(187,429,991)		(187,429,991)	(187,429,991)	(121,848,237)	(121,848,237)	(65,581,754)	(65,581,754)
	Total Electric Transmission	(187,429,991)	(187,429,991)		(187,429,991)	(187,429,991)	(121,848,237)	(121,848,237)	(65,581,754)	(65,581,754)
Electric Distribution										
	ED-ID	(146,608,665)	(146,608,665)		(146,608,665)	(146,608,665)	(235,784,449)	(235,784,449)	(146,608,665)	(146,608,665)
	ED-WA	(235,784,449)	(235,784,449)		(235,784,449)	(235,784,449)	(235,784,449)	(235,784,449)	(146,608,665)	(146,608,665)
	Total Electric Distribution	(382,393,114)	(382,393,114)		(382,393,114)	(382,393,114)	(471,568,898)	(471,568,898)	(293,217,330)	(293,217,330)
Gas Underground Storage										
	GD-AN	(12,708,948)	(12,708,948)		(12,708,948)	(12,708,948)	(460,777)	(460,777)		
	GD-OR	(460,777)	(460,777)		(460,777)	(460,777)				
	Total Gas Underground Storage	(13,169,725)	(13,169,725)		(13,169,725)	(13,169,725)	(460,777)	(460,777)		
Gas Distribution										
	GD-AN	(1,472,239)	(1,472,239)		(1,472,239)	(1,472,239)	(53,542,947)	(53,542,947)	(107,401,193)	(107,401,193)
	GD-ID	(53,542,947)	(53,542,947)		(53,542,947)	(53,542,947)	(107,401,193)	(107,401,193)	(88,584,470)	(88,584,470)
	GD-WA	(107,401,193)	(107,401,193)		(107,401,193)	(107,401,193)				
	GD-OR	(88,584,470)	(88,584,470)		(88,584,470)	(88,584,470)				
	Total Gas Distribution	(251,000,849)	(251,000,849)		(251,000,849)	(251,000,849)	(162,416,579)	(162,416,579)	(88,584,470)	(88,584,470)
General Plant										
4	ED-AN	(34,868,660)	(34,868,660)		(34,868,660)	(34,868,660)	(5,804,250)	(5,804,250)	(11,595,272)	(11,595,272)
	ED-ID	(5,804,250)	(5,804,250)		(5,804,250)	(5,804,250)	(11,595,272)	(11,595,272)	(22,022,443)	(22,022,443)
	ED-WA	(11,595,272)	(11,595,272)		(11,595,272)	(11,595,272)	(14,755,037)	(14,755,037)	(5,926,531)	(5,926,531)
7,4	CD-AN	(30,440,444)	(22,022,443)		(22,022,443)	(8,845,568)	(3,646,382)	(3,646,382)	(1,818,649)	(1,818,649)
	CD-AA	(11,165,686)	(8,845,568)		(8,845,568)	(8,845,568)				
9,4	CD-AN	(4,602,797)	(3,646,382)		(3,646,382)	(3,646,382)				
	CD-ID	(2,295,665)	(1,818,649)		(1,818,649)	(1,818,649)				
9	CD-WA	(1,389,407)	(977,031)		(977,031)	(977,031)				
	GD-AN	(1,445,002)	(1,445,002)		(1,445,002)	(1,445,002)				
	GD-ID	(1,066,912)	(1,066,912)		(1,066,912)	(1,066,912)				
	GD-WA	(2,546,508)	(2,546,508)		(2,546,508)	(2,546,508)				
	GD-OR	(3,667,973)	(3,667,973)		(3,667,973)	(3,667,973)				
	Total General Plant	(110,888,576)	(88,601,224)		(88,601,224)	(88,601,224)	(22,864,553)	(65,736,671)	(44,043,570)	(57,457,491)
	Total Accumulated Depreciation	(1,427,344,599)	(1,140,886,673)		(95,637,846)	(405,257,667)	(735,629,006)	(1,140,886,673)	(249,198,370)	(479,540,577)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South
7 Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%

Jurisdiction -

Jurisdiction	Production/Transmission Ratio	Washington	Idaho
1		65.010%	34.990%
4		67.000%	33.000%

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****	***** WASHINGTON *****	***** IDAHO *****	Total
	Total				Direct	Allocated	Direct	Allocated
Production/Transmission								
1 Franchises (302000)	ED-AN	(6,888,686)	(6,888,686)		(6,888,686)	(6,888,686)		
1 Misc Intangible PI (303000)	ED-AN	(652,727)	(652,727)		(652,727)	(652,727)		
Total Production/Transmission		(7,541,413)	(7,541,413)		(7,541,413)	(7,541,413)		
Distribution								
Franchises (302000)	ED-WA	(83,847)	(83,847)		(83,847)	(83,847)		
Misc Intangible PI (303000)	ED-WA	(23,647)	(23,647)		(23,647)	(23,647)		
Total Distribution		(107,494)	(107,494)		(107,494)	(107,494)		
General Plant - 303000								
7.4	CD-AA	(106,253)	(76,870)	(20,614)	(76,870)	(76,870)	(8,769)	
9.1	CD-AN	(52,582)	(41,656)	(10,926)	(41,656)	(41,656)	(4,575)	
	GD-ID	(44,830)	(44,830)					
	GD-WA	(79,259)	(79,259)					
	GD-OR	(52,255)		(52,255)				
Total General Plant - 303000		(335,179)	(118,526)	(155,629)	(118,526)	(118,526)	(61,024)	(39,942)
Miscellaneous IT Intangible Plant - 3031XX								
7.4	CD-AA	(23,357,172)	(16,897,979)	(4,531,525)	(16,897,979)	(16,897,979)	(1,927,668)	
9.4	CD-AN	(833)	(660)	(173)	(660)	(660)	(218)	
9	CD-ID	(1,787)	(1,416)	(371)	(1,416)	(1,416)	(1,416)	
4	ED-AN	(480,218)	(480,218)		(480,218)	(480,218)	(5,921)	
	ED-ID	(5,921)	(5,921)		(5,921)	(5,921)		
	ED-WA	(658,269)	(658,269)		(658,269)	(658,269)		
	GD-AA	(987,527)		(694,429)			(293,098)	
	GD-AN	(8,507)		(8,507)				
	GD-OR	(848)					(848)	
Total Miscellaneous IT Intangible Plant - 3031XX		(25,501,082)	(18,044,463)	(5,235,005)	(18,044,463)	(18,044,463)	(2,221,614)	(848)
Gas Underground Storage								
	GD-AN	(239,509)		(239,509)				
Total Gas Underground Storage		(239,509)	(239,509)					
General Plant - 390200, 396200								
7.4	CD-AA	(172,219)	(124,594)	(33,412)	(124,594)	(124,594)	(83,478)	(83,478)
9	CD-ID	(4,538)	(3,595)	(943)	(3,595)	(3,595)		(3,595)
9	CD-WA	(8,332)	(6,601)	(1,731)	(6,601)	(6,601)		(6,601)
4	ED-AN	(48,959)	(48,959)		(48,959)	(48,959)		(48,959)
	ED-WA	(110,678)	(110,678)		(110,678)	(110,678)		(110,678)
	GD-WA	(1,863)		(1,863)				(1,863)
	GD-OR	(50,686)						(50,686)
Total General Plant - 390200, 396200		(397,275)	(294,427)	(37,949)	(294,427)	(294,427)	(117,279)	(233,559)
Total Accumulated Amortization		(34,121,952)	(26,106,323)	(5,668,092)	(26,106,323)	(26,106,323)	(893,974)	(2,347,537)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Washington	Idaho
7	72.346%	19.401%	8.253%	65.010%	34.990%
8	0.000%	70.320%	29.680%	67.000%	33.000%
9	79.221%	20.779%	0.000%		

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		
99	389XXXX	Land & Land Rights	398,754	13,701	362,279	22,774	398,754	0	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	477,164	0	0	0	477,164	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	472,075	0	0	0	472,075	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	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,110	0	0	0	3,939,110	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	1,205,950	372,902	346,374	2,849,788	955,366	97,809	90,851	61,924	250,584	0	0	0	0	0
		TOTAL ACCOUNT	6,493,053	386,603	708,653	3,108,652	4,203,908	574,973	90,851	826,151	1,491,975	472,075	325,095	797,170		
99	390XXXX	Structures & Improvements	6,640,036	872,308	2,106,027	3,661,701	6,640,036	0	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	2,177,767	0	0	0	2,177,767	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,503,882	0	0	0	3,503,882	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	0	0
8		GD-AA	67,771,244	0	0	0	49,029,784	0	0	0	0	0	0	0	0	0
7		CD-AA	22,241,437	0	0	0	17,619,889	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	102,334,366	5,556,160	4,451,051	7,612,678	73,289,709	1,457,234	1,167,473	1,996,741	4,621,548	0	0	0	0	0
		TOTAL ACCOUNT	102,334,366	6,428,468	6,557,078	60,304,163	73,289,709	3,635,101	1,167,473	15,145,040	19,947,614	3,503,882	5,593,161	9,097,043		
99	391XXXX	Office Furniture & Equipment	7,931,286	2,304,084	14,649	5,612,553	7,931,286	0	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	6,650	0	0	0	6,650	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	470,176	0	0	0	330,628	0	0	0	0	0	0	0	0	0
8		GD-AA	45,363,522	0	0	32,818,694	32,818,694	0	0	0	0	0	0	0	0	0
7		CD-AA	106,222	0	11,050	73,100	84,150	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	53,877,856	2,304,084	25,699	38,504,347	40,834,130	0	2,898	9,157,429	9,160,327	0	3,883,399	3,883,399	0	0
		TOTAL ACCOUNT	7,931,286	2,304,084	14,649	5,612,553	7,931,286	0	2,898	9,157,429	9,160,327	0	3,883,399	3,883,399	0	0
99	392XXXX	Transportation Equipment	19,352,828	8,838,642	3,384,914	7,129,272	19,352,828	0	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	7,888,328	0	0	0	7,888,328	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,761,333	0	0	0	2,761,333	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	0	0
8		GD-AA	529,797	0	0	0	383,287	0	0	0	0	0	0	0	0	0
7		CD-AA	4,918,469	1,529,311	758,698	1,608,452	3,896,461	401,125	199,000	421,883	1,022,008	0	0	0	0	0
9		CD-WA / ID / AN	35,450,755	10,367,953	4,143,612	9,121,011	23,632,576	5,435,505	1,828,671	1,748,946	9,013,122	2,761,333	43,724	2,805,057	0	0
		TOTAL ACCOUNT	19,352,828	8,838,642	3,384,914	7,129,272	19,352,828	0	2,898	9,157,429	9,160,327	0	3,883,399	3,883,399	0	0

AVISTA UTILITIES
 Electric 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		
99	393000	Stores Equipment	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	84,271	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	57,227	0	0	0	0	0	0	0	0	0	0	0	0	57,227
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	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	0	0
9		CD-WA / ID / AN	2,242,686	110,638	141,541	1,524,500	1,776,679	29,019	37,125	399,863	466,007	550,278	57,227	0	0	57,227
		TOTAL ACCOUNT	2,779,513	121,377	156,286	1,894,345	2,172,008	113,290	37,125	399,863	550,278	57,227	0	0	0	57,227
99	394000	Tools, Shop, & Garage Equipment	3,233,677	1,120,044	354,603	1,759,030	3,233,677	0	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	2,999,251	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	913,406	0	0	0	0	0	0	0	0	0	0	0	0	913,406
99		GD-OR / AS	1,369,542	0	0	0	0	0	0	0	0	0	0	0	0	406,480
8		GD-AA	8,895,056	0	0	0	6,435,217	0	0	0	1,725,730	1,725,730	734,109	0	0	734,109
7		CD-AA	377,109	0	0	0	298,749	11,777	6,582	60,001	78,360	0	0	0	0	0
9		CD-WA / ID / AN	44,900	44,900	25,093	228,756	298,749	11,777	6,582	60,001	78,360	0	0	0	0	0
		TOTAL ACCOUNT	17,788,041	1,164,944	379,696	8,423,003	9,967,643	2,142,401	457,133	3,166,869	5,766,403	913,406	1,140,589	0	0	2,053,995
99	395000	Laboratory Equipment	921,700	164,888	81,624	675,188	921,700	0	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	171,605	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	152,474	0	0	0	0	0	0	0	0	0	0	0	0	152,474
99		GD-OR / AS	82,554	0	0	0	0	0	0	0	0	0	0	0	0	24,502
8		GD-AA	355,663	0	0	0	257,308	0	0	0	69,002	69,002	29,353	0	0	29,353
7		CD-AA	163,229	7,956	2,540	118,816	129,312	2,087	666	31,164	33,917	0	0	0	0	0
9		CD-WA / ID / AN	1,847,225	172,844	84,164	1,051,312	1,308,320	57,932	18,879	255,765	332,576	152,474	53,855	0	0	206,329
		TOTAL ACCOUNT	1,847,225	172,844	84,164	1,051,312	1,308,320	57,932	18,879	255,765	332,576	152,474	53,855	0	0	206,329
99	396XXX	Power Operated Equipment	39,364,973	18,169,593	10,728,333	10,467,047	39,364,973	0	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	4,577,503	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	43,834	0	0	0	0	0	0	0	0	0	0	0	0	43,834
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	554,037	0	0	0	400,823	0	0	0	107,489	107,489	45,725	0	0	45,725
7		CD-AA	1,520,558	258,924	410,518	535,159	1,204,601	67,914	107,675	140,368	315,957	0	0	0	0	0
9		CD-WA / ID / AN	46,060,905	18,428,517	11,138,851	11,403,029	40,970,397	2,858,324	1,064,274	1,078,351	5,000,949	43,834	45,725	0	0	89,539
		TOTAL ACCOUNT	46,060,905	18,428,517	11,138,851	11,403,029	40,970,397	2,858,324	1,064,274	1,078,351	5,000,949	43,834	45,725	0	0	89,539

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Month Ended June 30, 2013
 Average of Monthly Averages Basis

Report ID:
C-GPL-1A

AVISTA UTILITIES
 Electric 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		
99	397XXX	Communication Equipment	49,376,808	9,720,808	2,879,080	36,776,920	49,376,808	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	1,145,830	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	994,441	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	992,932	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	19,430,776	0	0	14,057,389	14,057,389	0	0	0	0	0	0	0	0
7		CD-AA	12,982,823	0	0	6,679,241	10,285,122	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	84,923,610	10,114,675	6,091,094	57,513,550	73,719,319	697,085	1,301,118	6,313,523	8,311,526	994,441	1,898,324	2,892,765	0
		TOTAL ACCOUNT													
		TOTAL GENERAL PLANT	352,037,926	49,489,496	29,287,473	191,677,262	270,454,231	15,514,619	5,968,433	38,179,040	59,662,092	8,901,039	13,020,564	21,921,603	0

ALLOCATION RATIOS:
 E-ALL 7 Elec/Gas North/Oregon 4-Factor 100.0000% 72.346%
 E-ALL 8 Gas North/Oregon 4-Factor 100.0000% 0.0000%
 E-ALL 9 Elec/Gas North 4-Factor 100.0000% 79.221%
 E-ALL 99 Not Allocated 0.0000% 0.0000%

19.401%
 70.320%
 20.779%
 0.0000%
 8.253%
 29.680%
 0.0000%
 0.0000%

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****					
				Direct - Wa	Direct - Idaho	Allocated	Direct - Wa	Direct - Idaho	Allocated	Direct	Allocated	Total			
99	303000	Intangible Plant	2,101,673	153,179	0	1,948,494	0	0	0	0	0	0	0	0	0
		ED-WA / ID / AN	1,146,018	0	0	0	0	0	0	0	0	0	0	0	0
		GD-WA / ID / AN	410,126	0	0	0	0	0	0	0	0	0	0	0	0
		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
		CD-WA / ID / AN	4,299,260	0	0	3,110,343	0	0	0	0	0	0	0	0	0
		CD-AA	194,058	0	0	153,735	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	8,151,133	153,179	0	5,212,572	0	0	0	0	0	0	0	0	0
99	303100	Misc Intangible Plant--Mainframe Software	2,988,581	2,074,589	23,524	890,468	0	0	0	0	0	0	0	0	0
		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
		GD-AA	2,176,401	0	0	0	0	0	0	0	0	0	0	0	0
		CD-WA / ID / AN	42,330,834	0	0	30,624,665	0	0	0	0	0	0	0	0	0
		CD-AA	103,800	0	42,501	39,730	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	47,599,616	2,074,589	66,025	31,554,863	0	0	0	0	0	0	0	0	0
99	303110	Misc Intangible Plant--PC Software	63,290	0	0	63,290	0	0	0	0	0	0	0	0	0
		ED-WA / ID / AN	11,526	0	0	0	0	0	0	0	0	0	0	0	0
		GD-WA / ID / AN	1,231	0	0	0	0	0	0	0	0	0	0	0	0
		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
		CD-WA / ID / AN	3,598,380	0	0	2,603,284	0	0	0	0	0	0	0	0	0
		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,674,427	0	0	2,666,574	0	0	0	0	0	0	0	0	0
		TOTAL	59,425,178	2,227,768	66,025	39,434,009	0	0	0	0	0	0	0	0	0

ALLOCATION RATIOS:

E-ALL 7 100.0000%

E-ALL 8 Gas North/Oregon 4+Factor 100.0000%

E-ALL 9 Elec/Gas North 4+Factor 100.0000%

E-ALL 99 Not Allocated 0.0000%

72.3469%

0.0000%

79.2211%

0.0000%

19.4011%

70.3209%

20.7799%

0.0000%

RESULTS OF OPERATIONS

COMMON ACCUMULATED DEFERRED FIT

For Month Ended June 30, 2013

Average of Monthly Averages Basis

Report ID:
C-DTX-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	CD-AA	(35,663,651)	(25,801,225)	(6,919,105)	(2,943,321)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,929,724)	(1,528,747)	(400,977)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
		Total	(37,902,401)	(27,553,540)	(7,380,036)	(2,968,825)

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.0000%	72.346%	19.401%	8.253%
E-ALL	8	Gas North/Oregon 4-Factor	100.0000%	0.000%	70.320%	29.680%
E-ALL	9	Elec/Gas North 4-Factor	100.0000%	79.221%	20.779%	0.000%
E-ALL	99	Not Allocated	0.0000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Month Ended June 30, 2013
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****		***** ELECTRIC *****		***** GAS NORTH *****				
			Washington	Idaho	Washington	Idaho	Washington	Idaho			
1	151120	FUEL STOCK COAL-COLSTRIP		1,021,150	1,021,150		0	0			
1	151210	FUEL STOCK HOG FUEL-KHGS		622,699	622,699		0	0			
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,745,662	6,745,662		1,300,740	1,300,740			
1	154300	PLANT MATERIALS & OPER SUP-C52		267,329	267,329		51,548	51,548			
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		727,657	727,657		140,311	140,311			
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0			
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(429)	(429)		(83)	(83)			
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		23,753	23,753		4,580	4,580			
99	163998	COMMON WORKING CAPITAL	0		0						
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	13,208,118		13,208,118		0	0			
	TOTAL		13,208,118	9,407,821	22,615,939	13,208,118	7,910,725	21,118,843	0	1,497,096	1,497,096

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.0000%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%
E-ALL	99	Not Allocated	0.0000%

			100.0000%
			100.0000%
			0.0000%

			65.0109%
			67.0000%
			0.0000%

			34.9900%
			33.0000%
			0.0000%