

RESULTS OF OPERATIONS

GAS RATE OF RETURN

For Month Ended June 30, 2013

Average of Monthly Averages Basis

Report ID:
G-ROR-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	(789,686)	(596,407)	(193,279)
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	(789,686)	(596,407)	(193,279)
G-APL		Gas Net Adjusted Rate Base	324,903,349	215,117,176	109,786,173
		RATE OF RETURN	-0.243%	-0.277%	-0.176%

AVISTA UTILITIES

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

Basis	Ref	Description	System	Washington	Idaho
1	Input	System Contract Demand		69,990%	30,010%
				100,000%	
2	Input	Number of Customers		149,880	75,891
		Percent		66.386%	33.614%
				100,000%	
3	G-OPS	Direct Distribution Operating Expense		704,081	358,045
		Percent		66.290%	33.710%
				100,000%	
	Input	Jurisdictional 4-Factor Ratio	12/31/2012		
		Direct O & M Accounts 798 - 894		3,867,623	2,782,690
		Direct O & M Accounts 901 - 935		8,564,260	7,131,870
		Total		12,431,883	9,914,560
		Percentage		100,000%	20.249%
		Direct Labor			
		Amount: Accounts 798 - 894		6,378,039	4,276,726
		Amount: Accounts 901 - 935		3,179,345	2,561,572
		Total		9,557,384	6,838,298
		Percentage		100,000%	28.450%
		Total Number of Customers		226,219	150,113
		Percentage		100,000%	33.643%
		Total Direct Plant		315,235,804	204,120,984
		Percentage		100,000%	35.248%
4		Total Four Factor Allocators		400,000%	282,410%
		Percent		100,000%	70.603%
				100,000%	29.397%

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

AVISTA UTILITIES

6	Input	Actual Therms Purchased	06-30-2013	7,383,819	4,966,357	2,417,462
		Percent		100.000%	67.260%	32.740%

Input	Elec/Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accs 500 - 894		68,965,506	60,243,237	5,651,108	3,071,161
	Direct O & M Accs 901 - 935		41,147,627	29,854,933	8,129,433	3,163,261
	Direct O & M Accs 901 - 905 Utility 9 Only		4,465,312	3,053,607	1,411,705	XXXXXXX
	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 Accs 500 - 894	65,772,800	51,029,386	10,468,202	4,275,212
Direct Labor Accs 901 - 935	5,175,642	3,333,358	497,385	1,344,899
Direct Labor Accs 901 - 905 Utility 9 Only	10,669,036	7,158,435	3,510,601	XXXXXXX
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 Percentage	685,332	362,462	226,219	96,651
Percentage	100.000%	52.888%	33.009%	14.103%
Net Direct Plant Percentage	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 Average (CD AA)	400.000%	289.385%	77.605%	33.010%
Percentage	100.000%	72.346%	19.401%	8.253%

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

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	XXXXXXXX
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
Percentage			100.000%	0.000%	70.065%	29.935%
Net Direct Plant Percentage			504,945,491	0	338,644,009	166,301,482
Percentage			100.000%	0.000%	67.065%	32.935%

Total Percentages Average (GD AA)			400,000%	0.000%	281.279%	118.721%
Percentage			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 Percentage			588,681	362,462	226,219	0
Percentage			100.000%	61.572%	38.428%	0.000%
Net Direct Plant			2,348,249,795	2,009,605,786	338,644,009	0

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

AVISTA UTILITIES

Percentage				
Total Percentages	100.000%	85.579%	14.421%	0.000%
Average (CD AN/ID/WA)	400.000%	316.884%	83.116%	0.000%
9	100.000%	79.221%	20.779%	0.000%

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

AVISTA UTILITIES

JP	Gas North/Oregon JP Factor %	12/31/2012	Total		
			Electric	Gas North	Oregon Gas
			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		1,301,446	875,766	425,680
			100.000%	67.292%	32.708%
12	Net Gas Plant (before DFIT) Percent		383,817,349	255,194,887	128,622,462
			100.000%	66.489%	33.511%
13	G-PLT Net Gas General Plant Percent		43,929,392	31,901,721	12,027,671
			100.000%	72.620%	27.380%
14	Net Allocated Schedule M's Percent		-440,453	-254,830	-185,623
			100.000%	57.856%	42.144%
99	Input Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
For Month Ended June 30, 2013
Average of Monthly Averages Basis

Ref/Basis Account Description

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
		REVENUES							
		SALES OF GAS:							
99	480000	Residential	5,761,406	0	3,994,554	0	3,994,554	0	1,766,852
99	4812XX	Commercial - Firm & Interruptible	2,872,183	0	1,963,856	0	1,963,856	0	908,327
99	4813XX	Industrial-Firm	169,301	0	94,049	0	94,049	0	75,252
99	481400	Interruptible	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	9,551	0	8,407	0	8,407	0	1,144
99	499XXX	Unbilled Revenue	(1,576,379)	0	(1,105,488)	0	(1,105,488)	0	(470,891)
		TOTAL SALES TO ULTIMATE CUSTOMERS	7,236,062	0	4,955,378	0	4,955,378	0	2,280,684
		OTHER OPERATING REVENUES:							
99	483XXX	Sales for Resale	4,945,802	0	3,326,546	0	3,326,546	0	1,619,256
99	488000	Miscellaneous Service Revenues	2,462	0	1,338	0	1,338	0	1,124
99	489300	Transportation For Others	314,038	0	276,024	0	276,024	0	38,014
99	493000	Rent from Gas Property	192	0	192	0	192	0	0
4	495000	Other Gas Revenues	504,340	22,317	340,640	15,756	356,396	6,561	170,261
		TOTAL OTHER OPERATING REVENUES	5,766,834	22,317	3,944,740	15,756	3,960,496	6,561	1,822,094
		TOTAL GAS REVENUES	13,002,896	22,317	8,900,118	15,756	8,915,874	6,561	4,102,778
		PRODUCTION EXPENSES:							
G-804	804/805	City Gate Purchases	14,176,335	0	9,515,028	0	9,515,028	0	4,661,307
	808XXX	Net Natural Gas Storage Transactions	(5,717,457)	0	(3,845,562)	0	(3,845,562)	0	(1,871,895)
6	811000	Gas Used for Products Extraction	(27,644)	0	(18,593)	0	(18,593)	0	(9,051)
6	813000	Other Gas Expenses	0	83,726	0	57,907	57,907	0	25,819
10	813000	Gas Technology Institute (GTI) Expenses	3,055	0	2,094	0	2,094	0	961
99	813010	TOTAL PRODUCTION EXPENSES	8,434,289	83,726	5,652,967	57,907	5,710,874	25,819	2,781,322
		UNDERGROUND STORAGE EXPENSES:							
1	814000	Supervision & Engineering	0	8	0	6	6	0	2
1	824000	Other Expenses	0	63,811	0	44,661	44,661	0	19,150
1	837000	Other Equipment	0	55,481	0	36,831	36,831	0	16,650
		TOTAL UNDERGROUND STORAGE OPER EXP	0	119,300	0	83,498	83,498	0	35,802
G-DEPX		Depreciation Expense-Underground Storage	0	45,085	0	31,555	31,555	0	13,530
G-AMTX		Amortization Expense-Underground Storage	0	19	0	13	13	0	6
G-OTX		Taxes Other Than FIT	0	2,560	0	1,792	1,792	0	768
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	47,664	0	33,360	33,360	0	14,304
		TOTAL UNDERGROUND STORAGE EXPENSES	0	166,964	0	116,858	116,858	0	50,106

AVISTA UTILITIES

Report ID:
G-OPS-1A

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
For Month Ended June 30, 2013
Average of Monthly Averages Basis

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total			
			Direct	Allocated	Direct	Allocated	Direct	Allocated				
DISTRIBUTION EXPENSES:												
OPERATION												
3	870000	Supervision & Engineering	18,819	68,385	87,204	0	18,329	45,332	63,661	490	23,053	23,543
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	256,739	71,853	328,592	182,181	2,659	47,631	229,812	74,558	24,222	98,780
3	875000	Measuring & Reg Sta Exp-General	4,572	0	4,572	2,659	0	0	2,659	1,913	0	1,913
3	876000	Measuring & Reg Sta Exp-Industrial	23	0	23	23	0	0	23	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	6,451	0	6,451	3,018	0	0	3,018	3,433	0	3,433
3	878000	Meter & House Regulator Expenses	79,220	0	79,220	69,101	0	0	69,101	10,119	0	10,119
3	879000	Customer Installation Expenses	124,792	3,671	128,463	80,853	2,434	83,287	43,939	32,942	1,237	45,176
3	880000	Other Expenses	65,433	39,706	105,139	32,491	26,321	58,812	5,821	0	13,385	46,327
3	881000	Rents	0	8,781	8,781	0	5,821	5,821	0	0	2,960	2,960
MAINTENANCE												
3	885000	Supervision & Engineering	12,779	19	12,798	1,240	13	1,253	11,539	6	11,545	
3	887000	Mains	220,701	0	220,701	127,384	0	127,384	93,317	0	93,317	
3	889000	Measuring & Reg Sta Exp-General	35,218	0	35,218	16,256	0	16,256	18,962	0	18,962	
3	890000	Measuring & Reg Sta Exp-Industrial	28,973	0	28,973	22,204	0	22,204	6,769	0	6,769	
3	891000	Measuring & Reg Sta Exp-City Gate	10,339	0	10,339	3,438	0	3,438	6,901	0	6,901	
3	892000	Services	155,321	1,255	156,576	125,212	832	126,044	30,109	423	30,532	
3	893000	Meters & House Regulators	42,746	56,947	99,693	19,692	37,750	57,442	23,054	19,197	42,251	
3	894000	Other Equipment	0	23,854	23,854	0	15,813	15,813	0	8,041	8,041	
TOTAL DISTRIBUTION OPERATING EXP												
			1,062,126	274,471	1,336,597	704,081	181,947	886,028	358,045	92,524	450,569	
G-DEPX												
Depreciation Expense-Distribution												
			984,166	5,208	989,374	651,993	3,503	655,496	332,173	1,705	333,878	
Taxes Other Than FIT												
			790,841	0	790,841	655,245	0	655,245	135,596	0	135,596	
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES												
			1,775,007	5,208	1,780,215	1,307,238	3,503	1,310,741	467,769	1,705	469,474	
TOTAL DISTRIBUTION EXPENSES												
			2,837,133	279,679	3,116,812	2,011,319	185,450	2,196,769	825,814	94,229	920,043	
CUSTOMER ACCOUNTS EXPENSES:												
SUPERVISION												
2	901000	Supervision	0	15,940	15,940	0	10,582	10,582	0	5,358	5,358	
2	902000	Meter Reading Expenses	138,829	5,309	144,138	123,372	3,524	126,896	15,457	1,785	17,242	
2	903XXX	Customer Records & Collection Expenses	94,004	295,207	389,211	62,484	195,976	258,460	31,520	99,231	130,751	
2	904000	Uncollectible Accounts	0	159,491	159,491	0	105,880	105,880	0	53,611	53,611	
2	905000	Misc Customer Accounts	0	10,907	10,907	0	7,241	7,241	0	3,666	3,666	
TOTAL CUSTOMER ACCOUNTS EXPENSES												
			232,833	486,854	719,687	185,856	323,203	509,059	46,977	163,651	210,628	
CUSTOMER SERVICE & INFO EXPENSES:												
CUSTOMER ASSISTANCE EXPENSES												
G-908	908XXX	Customer Assistance Expenses	202,958	14,246	217,204	194,866	9,457	204,323	8,092	4,789	12,881	
2	909000	Advertising	1,250	83,144	84,394	625	55,196	55,821	625	27,948	28,573	
2	910000	Misc Customer Service & Info Exp	0	3,842	3,842	0	2,551	2,551	0	1,291	1,291	
TOTAL CUSTOMER SERVICE & INFO EXP												
			204,208	101,232	305,440	195,491	67,204	262,695	8,717	34,028	42,745	

RESULTS OF OPERATIONS

GAS OPERATING STATEMENT

For Month Ended June 30, 2013

Average of Monthly Averages Basis

Ret/Basis Account Description

Report ID: G-OPS-1A

AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ret/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0

ADMINISTRATIVE & GENERAL EXPENSES:

4	920000	Salaries	8,856	472,131	480,987	5,845	333,339	339,184	3,011	138,792	141,803
4	921000	Office Supplies & Expenses	0	59,785	59,785	0	42,210	42,210	0	17,575	17,575
4	922000	Admin. Expenses Transferred - Credit	0	(1,259)	(1,259)	0	(889)	(889)	0	(370)	(370)
4	923000	Outside Services Employed	0	187,539	187,539	0	132,408	132,408	0	55,131	55,131
4	924000	Property Insurance Premium	0	25,556	25,556	0	18,043	18,043	0	7,513	7,513
4	925XXXX	Injuries and Damages	0	83,763	83,763	0	59,139	59,139	0	24,624	24,624
4	926XXXX	Employee Pensions and Benefits	0	23,338	23,338	0	16,477	16,477	0	6,861	6,861
4	928000	Regulatory Commission Expenses	44,561	22,079	66,640	29,002	15,588	44,590	15,559	6,491	22,050
4	930000	Miscellaneous General Expenses	2,410	85,545	87,955	840	60,397	61,237	1,570	25,148	26,718
4	931000	Rents	891	17,243	18,134	834	12,174	13,008	57	5,069	5,126
4	935000	Maintenance of General Plant	29,144	148,364	177,508	22,270	104,749	127,019	6,874	43,615	50,489
		TOTAL ADMIN & GEN OPERATING EXP	85,862	1,124,084	1,209,946	58,791	795,635	852,426	27,071	330,449	357,520

G-DEPX	407025	Depreciation Expense-General Plant	29,943	237,045	266,988	21,355	167,361	188,716	8,588	69,684	78,272
G-AMTX	407X28	Amortization Expense - General Plant - 303000	2,322	4,803	7,125	1,984	3,391	5,375	338	1,412	1,750
G-AMTX	407329	Amortization Expense - Misc IT Intangible Plant - 3031XX	186	162,786	162,972	0	114,932	114,932	186	47,854	48,040
G-AMTX	407025	Amortization Expense-General Plant - 390200, 396200	0	466	466	0	329	329	0	137	137
99	407X28	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407329	Reg Credit/Debit Decoupling Def Rev	0	0	0	0	0	0	0	0	0
99	407335	Reg Debit Amt Decoupling Surecharge	0	0	0	0	0	0	0	0	0
99	407425	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407429	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
		Reg Credit Decoupling Rebate	(112)	0	(112)	(112)	0	(112)	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	32,339	405,100	437,439	23,227	286,013	309,240	9,112	119,087	128,199

		TOTAL ADMIN & GENERAL EXPENSES	118,201	1,529,184	1,647,385	82,018	1,079,648	1,161,666	36,183	449,536	485,719
		TOTAL EXPENSES BEFORE FIT	11,826,664	2,647,639	14,474,303	8,127,651	1,830,270	9,957,921	3,699,013	817,369	4,516,382
		NET OPERATING INCOME (LOSS) BEFORE FIT			(1,449,090)			(1,042,047)			(407,043)
G-FIT		FEDERAL INCOME TAX			(1,136,245)			(813,056)			(323,189)
G-FIT		DEFERRED FEDERAL INCOME TAX			480,154			369,396			110,758
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(3,313)			(1,980)			(1,333)
		GAS NET OPERATING INCOME (LOSS)			(789,686)			(596,407)			(193,279)

AVISTA UTILITIES

Report ID:
G-OPS-1A

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
For Month Ended June 30, 2013
Average of Monthly Averages Basis

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
ALLOCATION RATIOS:								
G-ALL	1	System Contract Demand	100.0000%		69.9900%		30.0100%	
G-ALL	2	Number of Customers	100.0000%		66.3869%		33.6149%	
G-ALL	3	Direct Distribution Operating Expense	100.0000%		66.2909%		33.7109%	
G-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%		70.603%		29.397%	
G-ALL	6	Actual Therms Purchased	100.0000%		67.260%		32.740%	
G-ALL	10	Actual Annual Throughput	100.0000%		69.163%		30.837%	
G-ALL	99	Not Allocated	0.0000%		0.0000%		0.0000%	
				Total		Total		Total

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
6	804000	Gas Purchases	10,405,703	0	6,999,576	0	3,406,127	0
1	804001	Pipeline Demand Costs	2,162,192	0	1,513,318	0	648,874	0
1	804002	Transport Variable Charges	54,338	0	38,031	0	16,307	0
6	804010	Gas Costs - Fixed Hedge	(41,788)	0	(28,107)	0	(13,681)	0
6	804014	GTT Contributions	0	0	0	0	0	0
6	804017	Transaction Fees	25,039	0	16,841	0	8,198	0
6	804140	Gas Research Contributions	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	(85,137)	0	(57,263)	0	(27,874)	0
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	2,999,649	0	2,017,564	0	982,085	0
6	804999	Off System Gas Purchases	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(187,543)	0	(145,461)	0	(42,082)	0
99	805120	Gas Expense - Rate Deferrals	(1,156,118)	0	(839,471)	0	(316,647)	0
TOTAL PURCHASED GAS COSTS			14,176,335	0	9,515,028	0	4,661,307	0

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.0000%
G-ALL	6	Actual Therms Purchased	100.0000%
G-ALL	99	Not Allocated	0.0000%

100.0000%	69.9900%	30.010%
100.0000%	67.260%	32.740%
0.0000%	0.0000%	0.0000%

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-1A
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	903000 Customer Records & Collections	94,004	295,207	389,211	62,484	195,976	258,460	31,520	99,231	130,751
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		94,004	295,207	389,211	62,484	195,976	258,460	31,520	99,231	130,751

ALLOCATION RATIOS:
 G-ALL 2 Number of Customers 100.0000%
 G-ALL 12 Net Gas Plant (before DFTT) 100.0000%

66.386%
 66.489%
 33.614%
 33.511%

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-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	21,953	14,246	36,199	13,861	9,457	23,318	8,092	4,789	12,881
99	908600 Public Purpose Tariff Rider Expense Offset	236,088	0	236,088	236,088	0	236,088	0	0	0
99	908610 Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690 Schedule 91 Amortization included in Unbilled	(55,083)	0	(55,083)	(55,083)	0	(55,083)	0	0	0
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	202,958	14,246	217,204	194,866	9,457	204,323	8,092	4,789	12,881

ALLOCATION RATIOS:
 G-ALL 2 Number of Customers 100.0000%
 G-ALL 99 Not Allocated 0.0000%

100.0000%
 0.0000%

66.3869%
 0.0000%

33.614%
 0.0000%

RESULTS OF OPERATIONS

INTEREST DEDUCTION FOR FIT--GAS NORTH

For Month Ended June 30, 2013

Average of Monthly Averages Basis

Report ID:
G-INT-1A

AVISTA UTILITIES

System Washington Idaho

Ref/Basis	Description	Washington	Idaho
	Debt		
1	Capital Structure - Debt Ratio	53.41%	53.41%
2	Cost of Debt	5.706%	5.791%
	Total Cost of Debt	3.048%	3.093%

Total Weighted Cost 3.048% 3.093%

G-APL Net Rate Base 324,903,349 215,117,176 109,786,173

Interest Deduction for FIT Calculation 9,952,458 6,556,772 3,395,686

1 #
2 #

RESULTS OF OPERATIONS

Report ID:
G-FIT-1A

AVISTA UTILITIES

FEDERAL INCOME TAXES--GAS

For Month Ended June 30, 2013

Average of Monthly Averages Basis

Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue		13,025,213	8,915,874	4,109,339
G-OPS	Operating & Maintenance Expense		12,208,985	8,304,580	3,904,405
G-OPS	Book Deprec/Amort and Reg Amortizations		1,471,917	996,304	475,613
G-OTX	Taxes Other than FIT		793,401	657,037	136,364
	Net Operating Income Before FIT		(1,449,090)	(1,042,047)	(407,043)
G-INT	Less: Interest Expense		829,372	546,398	282,974
G-SCM	Schedule M Adjustments		(967,952)	(734,571)	(233,381)
	Taxable Net Operating Income		(3,246,414)	(2,323,016)	(923,398)
	Tax Rate		35.00%	35.00%	35.00%
	Total Federal Income Tax		(1,136,245)	(813,056)	(323,189)
G-DTE	Deferred FIT		480,154	369,396	110,758
99	411400 Amortized Investment Tax Credit		(3,313)	(1,980)	(1,333)
	Total FIT/Deferred FIT & ITC		(659,404)	(445,640)	(213,764)

ALLOCATION RATIOS:

G-ALL 99 Not Allocated

0.000% 0.000% 0.000%

AVISITA UTILITIES

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

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****				
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
12	997000	Book Depreciation & Amortization	1,016,617	455,412	1,472,029	675,532	321,084	996,416	341,285	134,328	475,613
2	997001	Contributions In Aid of Construction	0	33,785	33,785	0	22,463	22,463	0	11,322	11,322
2	997002	Injuries and Damages	0	36,000	36,000	0	23,899	23,899	0	12,101	12,101
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	100,824	100,824	0	71,185	71,185	0	29,639	29,639
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(1,343,660)	0	(1,343,660)	(984,932)	0	(984,932)	(358,728)	0	(358,728)
4	997015	Airplane Lease Payments	0	9,006	9,006	0	6,359	6,359	0	2,647	2,647
4	997016	Redemption Expense Amortization	0	30,456	30,456	0	20,250	20,250	0	10,206	10,206
4	997020	FAS87 Current Pension Accrual	0	286,424	286,424	0	202,224	202,224	0	84,200	84,200
99	997029	FAS 106 Post Retirement Benefits	(124)	0	(124)	(124)	0	(124)	0	0	0
99	997031	Decoupling Mechanism	0	28,477	28,477	0	18,934	18,934	0	9,543	9,543
12	997032	Interest Rate Swaps	(145,249)	0	(145,249)	(114,934)	0	(114,934)	(30,315)	0	(30,315)
4	997033	DSM Tariff Rider	(18,350)	0	(18,350)	0	0	0	0	(6,149)	(6,149)
12	997048	AFUDC	0	(1,991,766)	(1,991,766)	0	(1,340,299)	(1,340,299)	0	(51,467)	(51,467)
11	997049	Tax Depreciation	0	500,000	500,000	0	349,950	349,950	0	150,050	150,050
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Building	0	0	0	(55,083)	0	(55,083)	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(55,083)	0	(55,083)	0	0	0	0	0	0
99	997073	DSIT Amortization - ID	0	112,559	112,559	0	75,743	75,743	0	36,816	36,816
11	997080	Book Transportation Depreciation	0	6,030	6,030	0	4,257	4,257	0	1,773	1,773
4	997081	Deferred Compensation	0	6,944	6,944	0	4,903	4,903	0	2,041	2,041
4	997082	Meal Disallowances	0	11,536	11,536	0	8,145	8,145	0	3,391	3,391
4	997083	Paid Time Off	0	(47,790)	(47,790)	0	(31,726)	(31,726)	0	(16,064)	(16,064)
2	997084	Customer Uncollectibles	(527,499)	(440,453)	(967,952)	(479,741)	(254,830)	(734,571)	(47,758)	(185,623)	(23,581)
TOTAL SCHEDULE M ADJUSTMENTS											

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.0000%
G-ALL	2	Number of Customers	100.0000%
G-ALL	3	Direct Distribution Operating Expense	100.0000%
G-ALL	4	Jurisdictional + Factor Ratio	100.0000%
G-ALL	6	Actual Therms Purchased	100.0000%
G-ALL	11	Book Depreciation	100.0000%
G-ALL	12	Net Gas Plant (before DFIT)	100.0000%
G-ALL	99	Not Allocated	0.0000%

RESULTS OF OPERATIONS

DEFERRED INCOME TAX EXPENSE--GAS

For Month Ended June 30, 2013

Average of Monthly Averages Basis

Report ID:
G-DTE-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
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14	410100	Deferred Federal Income Tax Expense - Allocated		(58,265)	(33,710)	(24,555)
99	410100	Deferred Federal Income Tax Exp		521,162	384,997	136,165
		SUBTOTAL		462,897	351,287	111,610

14	411100	Deferred Federal Income Tax Expense - Allocated		(2,022)	(1,170)	(852)
99	411100	Deferred Federal Income Tax Exp		19,279	19,279	0
		SUBTOTAL		17,257	18,109	(852)

Total Deferred Federal Income Tax Expense

				480,154	369,396	110,758
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ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's		100.0000%	57.856%	42.144%
G-ALL	99	Not Allocated		0.0000%	0.0000%	0.0000%

AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
16	408190	UNDERGROUND STORAGE R&P Property Tax - Storage TOTAL UNDERGROUND STORAGE TAX	0	2,560	2,560	0	1,792	1,792	0	768	768
99	408110	DISTRIBUTION State Excise Tax	242,559	0	242,559	242,559	0	242,559	0	0	0
99	408120	Municipal Occupation & License Tax	274,312	0	274,312	225,362	0	225,362	48,950	0	48,950
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	293,491	0	293,491	187,324	0	187,324	106,167	0	106,167
99	409100	State Income Tax	(19,521)	0	(19,521)	0	0	0	(19,521)	0	(19,521)
		TOTAL DISTRIBUTION TAX	790,841	0	790,841	655,245	0	655,245	135,596	0	135,596
		TOTAL TAXES OTHER THAN FIT	790,841	2,560	793,401	655,245	1,792	657,037	135,596	768	136,364

ALLOCATION RATIOS:
 G-ALL 1 System Contract Demand

100.000%

69.990%

30.010%

RESULTS OF OPERATIONS

GAS UTILITY PLANT

For Month Ended June 30, 2013

Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct		Allocated		Total	Direct		Allocated		Total	Direct		Allocated		Total
		PLANT IN SERVICE															
		INTANGIBLE PLANT:															
4	303000	Misc Intangible Plant (303000)	1,146,018	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	10,463,119	10,474,267	0	7,387,276	7,387,276	11,148	3,075,843	3,086,991						
4		TOTAL INTANGIBLE PLANT	1,157,166	11,337,542	12,494,708	964,981	8,004,645	8,969,626	192,185	3,332,897	3,525,082						
		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	1,437,493	1,437,493	0	1,006,101	1,006,101	0	431,392	431,392						
1	352XXX	Wells	0	18,376,644	18,376,644	0	12,861,813	12,861,813	0	5,514,831	5,514,831						
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	11,562,652	11,562,652	0	8,092,700	8,092,700	0	3,469,952	3,469,952						
1	355000	Measuring & Regulating Equipment	0	270,811	270,811	0	189,541	189,541	0	81,270	81,270						
1	356000	Purification Equipment	0	403,712	403,712	0	282,558	282,558	0	121,154	121,154						
1	357000	Other Equipment	0	1,561,900	1,561,900	0	1,093,174	1,093,174	0	468,726	468,726						
		TOTAL UNDERGROUND STORAGE PLANT	0	35,124,495	35,124,495	0	24,583,634	24,583,634	0	10,540,861	10,540,861						
		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	827,592	21,450	849,042	559,566	14,427	573,993	268,026	7,023	275,049						
6	376000	Mains	236,520,308	2,512,520	239,032,828	153,592,513	1,689,921	155,282,434	82,927,795	822,599	83,750,394						
6	378000	Measuring & Reg Station Equip-General	5,284,870	57,440	5,342,310	3,211,095	38,634	3,249,729	2,073,775	18,806	2,092,581						
6	379000	Measuring & Reg Station Equip-City Gate	6,005,055	0	6,005,055	1,845,034	0	1,845,034	4,160,021	0	4,160,021						
6	380000	Services	153,337,071	0	153,337,071	103,881,646	0	103,881,646	49,455,425	0	49,455,425						
6	381000	Meters	65,279,540	0	65,279,540	43,700,863	0	43,700,863	21,578,677	0	21,578,677						
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	3,025,133	0	3,025,133	2,392,147	0	2,392,147	632,986	0	632,986						
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0						
		TOTAL DISTRIBUTION PLANT	470,432,815	2,591,410	473,024,225	309,248,305	1,742,982	310,991,287	161,184,510	848,428	162,032,938						

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
GENERAL PLANT										
	389XXXX	665,824	826,151	1,491,975	574,973	583,287	1,158,260	90,851	242,864	333,715
	390XXXX	4,802,574	15,145,041	19,947,615	3,635,101	10,692,853	14,327,954	1,167,473	4,452,188	5,619,661
	391XXXX	2,898	9,157,428	9,160,326	0	6,465,419	6,465,419	2,898	2,692,009	2,694,907
	392XXXX	7,264,177	1,748,946	9,013,123	5,435,506	1,234,808	6,670,314	1,828,671	514,138	2,342,809
	393000	150,416	399,864	550,280	113,291	282,316	395,607	37,125	117,548	154,673
	394000	2,599,534	3,166,868	5,766,402	2,142,401	2,235,904	4,378,305	457,133	930,964	1,388,097
	395000	76,811	255,767	332,578	57,932	180,579	238,511	18,879	75,188	94,067
	396XXXX	3,922,597	1,078,351	5,000,948	2,858,323	761,348	3,619,671	1,064,274	317,003	1,381,277
	397XXXX	1,998,204	6,313,322	8,311,526	697,085	4,457,395	5,154,480	1,301,119	1,855,927	3,157,046
	398000	19	87,302	87,321	8	61,638	61,646	11	25,664	25,675
	TOTAL GENERAL PLANT	21,483,054	38,179,040	59,662,094	15,514,620	26,955,547	42,470,167	5,968,434	11,223,493	17,191,927
	TOTAL PLANT IN SERVICE	493,073,035	872,232,487	580,305,522	325,727,906	61,286,808	387,014,714	167,345,129	25,945,679	193,290,808
ACCUMULATED DEPRECIATION										
	G-ADDP	0	(12,708,948)	(12,708,948)	0	(8,894,993)	(8,894,993)	0	(3,813,955)	(3,813,955)
	G-ADDP	(160,944,140)	(1,472,239)	(162,416,379)	(107,401,193)	(990,228)	(108,391,421)	(53,542,947)	(482,011)	(54,024,958)
	G-ADDP	(5,046,851)	(10,647,902)	(15,694,753)	(3,023,524)	(7,517,738)	(10,541,262)	(2,023,327)	(3,130,164)	(5,153,491)
	TOTAL ACCUMULATED DEPRECIATION	(165,990,991)	(24,829,089)	(190,820,080)	(110,424,717)	(17,402,959)	(127,827,676)	(55,566,274)	(7,426,130)	(62,992,404)
ACCUMULATED AMORTIZATION										
	G-AAAMT	(124,089)	(31,540)	(155,629)	(79,259)	(22,268)	(101,527)	(44,830)	(9,272)	(54,102)
	G-AAAMT	0	(5,234,634)	(5,234,634)	0	(3,695,809)	(3,695,809)	0	(1,538,825)	(1,538,825)
	G-AAAMT	0	(239,509)	(239,509)	0	(167,632)	(167,632)	0	(71,877)	(71,877)
	G-AAAMT	(4,537)	(33,412)	(37,949)	(3,594)	(23,590)	(27,184)	(943)	(9,822)	(10,765)
	G-AAAMT	(128,626)	(5,539,095)	(5,667,721)	(82,853)	(3,909,299)	(3,992,152)	(45,773)	(1,629,796)	(1,675,569)
	TOTAL ACCUMULATED AMORTIZATION	(166,119,617)	(30,368,184)	(196,487,801)	(110,507,570)	(21,312,258)	(131,819,828)	(55,612,047)	(9,055,926)	(64,667,973)
	NET GAS UTILITY PLANT before DFIT	326,953,418	56,864,303	383,817,721	215,220,336	39,974,550	255,194,886	111,733,082	16,889,753	128,622,835
ACCUMULATED DFIT										
	ADFIT - Gas Plant In Service	0	(64,055,836)	(64,055,836)	0	(42,590,085)	(42,590,085)	0	(21,465,751)	(21,465,751)
	ADFIT - Common Plant (282900 from C-DTX)	0	(7,320,082)	(7,320,082)	0	(5,151,701)	(5,151,701)	0	(2,168,381)	(2,168,381)
	ADFIT - Common Plant (283750 from C-DTX)	0	(59,954)	(59,954)	0	(42,329)	(42,329)	0	(17,625)	(17,625)
	ADFIT - Gas portion of Bond Redemptions	0	(1,181,349)	(1,181,349)	0	(785,467)	(785,467)	0	(395,882)	(395,882)
	TOTAL ACCUMULATED DFIT	0	(72,617,221)	(72,617,221)	0	(48,569,582)	(48,569,582)	0	(24,047,639)	(24,047,639)
	NET GAS UTILITY PLANT	326,953,418	(15,752,918)	311,200,500	215,220,336	(8,595,032)	206,625,304	111,733,082	(7,157,886)	104,575,196

ALLOCATION RATIOS:
 G-ALL 1 System Contract Demand 100.000% 69.990% 30.010%

RESULTS OF OPERATIONS

GAS UTILITY PLANT

For Month Ended June 30, 2013

Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
			***** SYSTEM *****								
G-ALL	4	Jurisdictional 4-Factor Ratio		100.0000%			70.603%			29.397%	
G-ALL	6	Actual Therms Purchased		100.0000%			67.260%			32.740%	
G-ALL	12	Net Gas Plant (before DFTT)		100.0000%			66.489%			33.511%	
			***** WASHINGTON *****								
			***** IDAHO *****								

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	326,953,418	(15,752,918)	311,200,500	215,220,336	(8,595,032)	206,625,304	111,733,082	(7,157,886)	104,575,196
OTHER ADJUSTMENTS:									
4 253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4 190850 DFTT - 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	6,864,185	6,864,185	0	4,804,243	4,804,243	0	2,059,942	2,059,942
4 252000 Customer Advances	(77,864)	365	(77,499)	(11,804)	258	(11,546)	(66,060)	107	(65,953)
99 235199 Customer Deposits	(311,997)	0	(311,997)	(311,997)	0	(311,997)	0	0	0
C-WKC Working Capital	0	1,497,096	1,497,096	0	0	0	0	1,497,096	1,497,096
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	(389,861)	14,092,710	13,702,849	(323,801)	8,815,673	8,491,872	(66,060)	5,277,037	5,210,977
NET RATE BASE	326,563,557	(1,660,208)	324,903,349	214,896,535	220,641	215,117,176	111,667,022	(1,880,849)	109,786,173

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.0000%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.0000%
G-ALL 99	Not Allocated	0.0000%

		69.9900%
		70.6030%
		0.0000%
		30.0100%
		29.3970%
		0.0000%

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	Direct	Allocated	Direct	Allocated
Electric Production										
	Steam (ED-AN)	637,339								
	Hydro (ED-AN)	675,737								
	Other (ED-AN)	774,344								
Total Electric Production		2,087,420								
Electric Transmission										
	ED-AN	829,725								
Total Electric Transmission		829,725								
Electric Distribution										
	ED-ID	1,147,759								
	ED-WA	1,865,048								
Total Electric Distribution		3,012,807								
Gas Underground Storage										
	GD-AN	45,085								
	GD-OR	9,441								
Total Gas Underground Storage		54,526								
Gas Distribution										
	GD-AN	5,208								
	GD-ID	332,173								
	GD-WA	651,993								
	GD-OR	332,285								
Total Gas Distribution		1,321,659								
General Plant										
	ED-AN	208,569								
	ED-ID	12,083								
	ED-WA	71,225								
	CD-AA	1,094,431								
	CD-AN	59,629								
	CD-ID	21,935								
	CD-WA	14,102								
	GD-AA	13,137								
	GD-AN	3,086								
	GD-ID	4,030								
	GD-WA	18,425								
	GD-OR	21,255								
Total General Plant		1,541,907								
Total Depreciation Expense		8,848,044								

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	69.990%	30.010%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	70.603%	29.397%
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6	67.260%	32.740%

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	Direct	Allocated	Direct	Allocated
Production/Transmission										
Franchises (302000)	ED-AN	76,533								
Misc Intangible P/E (303000)	ED-AN	7,386								
Total Production/Transmission	Total	83,919								
Distribution										
Franchises (302000)	ED-WA	2,013								
Misc Intangible P/E (303000)	ED-WA	237								
Total Distribution	Total	2,250								
General Plant - 303000										
7.4	CD-AA	23,884	17,279	4,634	1,971	4,634	4,634	3,272	3,272	1,362
9.4	CD-AN	812	643	169	197	169	169	119	119	50
	CD-ID	338		338		338	338			338
	GD-WA	1,984	1,984			1,984	1,984			
	GD-OR	648			648					
Total General Plant - 303000	Total	27,666	17,922	7,125	2,619	2,322	4,803	7,125	5,375	1,750
Miscellaneous IT Intangible Plant - 3031XX										
7.4	CD-AA	703,790	509,164	136,542	58,084	136,542	136,542	96,403	96,403	40,139
9.4	CD-AN	837	663	174		174	174	123	123	51
	CD-ID	894		186		186	186			186
	ED-AN	14,784	14,784							
	ED-ID	396	396							
	ED-WA	34,507	34,507			25,874	25,874	18,268	18,268	7,606
	GD-AA	36,795		196		196	196	138	138	58
	GD-AN	196								
	GD-OR	21			21					
Total Miscellaneous IT Intangible Plant - 3031XX	Total	792,220	560,222	162,972	69,026	186	162,786	114,932	114,932	48,040
Gas Underground Storage										
1	GD-AN	19		19		19	19	13	13	6
Total Gas Underground Storage	Total	19		19		19	19	13	13	6
General Plant - 390200, 396200										
7.4	CD-AA	2,404	1,740	466	198	466	466	329	329	137
	ED-AN	802	802							
	GD-OR	262			262					
Total General Plant - 390200, 396200	Total	3,468	2,542	466	460	466	466	329	329	137
Total Amortization Expense	Total	909,542	666,855	170,582	72,105	2,508	168,074	170,582	120,649	49,933

Allocation Ratios:

Service -

7 Eltec Gas North/Oregon 4-Factor 72.346%

8 Gas North/Oregon 4-Factor 70.320%

9 Eltec Gas North 4-Factor 79.221%

Electric 8.253%

Gas-North 19.401%

Gas-South 29.680%

0.000%

20.779%

0.000%

Jurisdiction -

1 System Contract Demand

4 Jurisdictional 4-Factor Ratio

Washington 69.990%

70.603%

Idaho 30.010%

29.397%

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	Direct	Allocated	Direct	Allocated	Total		
Electric Production													
	Steam (ED-AN)	(281,812,463)	(281,812,463)										
	Hydro (ED-AN)	(119,162,735)	(119,162,735)										
	Other (ED-AN)	(81,487,146)	(81,487,146)										
Total Electric Production		(482,462,344)	(482,462,344)										
Electric Transmission													
	ED-AN	(187,429,991)	(187,429,991)										
Total Electric Transmission		(187,429,991)	(187,429,991)										
Electric Distribution													
	ED-ID	(146,608,665)	(146,608,665)										
	ED-WA	(235,784,449)	(235,784,449)										
Total Electric Distribution		(382,393,114)	(382,393,114)										
Gas Underground Storage													
	GD-AN	(12,708,948)	(12,708,948)										
	GD-OR	(460,777)	(460,777)										
Total Gas Underground Storage		(13,169,725)	(12,708,948)										
Gas Distribution													
	GD-AN	(1,472,239)	(1,472,239)										
	GD-ID	(53,542,947)	(53,542,947)										
	GD-WA	(107,401,193)	(107,401,193)										
	GD-OR	(88,584,470)	(88,584,470)										
Total Gas Distribution		(251,000,849)	(162,416,379)										
General Plant													
	ED-AN	(34,868,660)	(34,868,660)										
	ED-ID	(5,804,250)	(5,804,250)										
	ED-WA	(11,595,272)	(11,595,272)										
	CD-AA	(30,440,444)	(22,022,443)										
	CD-AN	(11,165,686)	(8,845,568)										
	CD-ID	(4,602,797)	(3,646,582)										
	CD-WA	(2,295,665)	(1,818,649)										
	GD-AA	(1,389,407)	(477,016)										
	GD-AA	(1,445,002)	(1,445,002)										
	GD-ID	(1,066,912)	(1,066,912)										
	GD-WA	(2,546,508)	(2,546,508)										
	GD-OR	(3,667,973)	(3,667,973)										
Total General Plant		(110,888,576)	(88,601,224)										
Total Accumulated Depreciation		(1,427,344,599)	(1,140,886,673)										
Allocation Ratios:													
	Electric	72.346%	Gas-North	19.401%	Gas-South	8.253%	Jurisdiction -	1	System Contract Demand	Washington	69.990%	Idaho	30.010%
	Gas North Oregon 4-Factor	0.000%	Gas-North	70.320%	Gas-South	29.680%	Jurisdictional + Factor Ratio	4	Jurisdictional + Factor Ratio	Washington	70.603%	Idaho	29.397%
	Electric Gas North 4-Factor	79.221%	Gas-North	20.779%	Gas-South	0.000%	Actual Therms Purchased	6	Actual Therms Purchased	Washington	67.260%	Idaho	32.740%

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****	***** WASHINGTON *****	***** IDAHO *****	Total
	Total				Direct Allocated Total	Direct Allocated Total	Direct Allocated Total	
Production/Transmission								
Franchises (302000)	ED-AN	(6,888,686)						
Misc Intangible PIt (303000)	ED-AN	(652,727)						
Total Production/Transmission		(7,541,413)						
Distribution								
Franchises (302000)	ED-WA	(83,847)						
Misc Intangible PIt (303000)	ED-WA	(23,647)						
Total Distribution		(107,494)						
General Plant - 303000								
7.4	CD-AA	(106,253)	(76,870)	(20,614)	(20,614)	(14,554)	(14,554)	(6,060)
9.4	CD-AN	(52,582)	(41,656)	(10,926)	(10,926)	(7,714)	(7,714)	(3,212)
	GD-ID	(44,830)		(44,830)	(44,830)			(44,830)
	GD-WA	(79,259)		(79,259)	(79,259)			
	GD-OR	(52,255)						
Total General Plant - 303000		(351,179)	(118,526)	(155,629)	(31,540)	(22,268)	(101,527)	(44,830)
								(9,272)
								(54,102)
Miscellaneous IT Intangible Plant - 3031XX								
7.4	CD-AA	(23,357,172)	(16,897,979)	(4,531,525)	(4,531,525)	(3,199,393)	(3,199,393)	(1,332,132)
9.4	CD-AN	(833)	(660)	(173)	(173)	(122)	(122)	(51)
	CD-ID	(1,787)	(1,416)	(371)	(371)			(371)
	ED-AN	(480,218)	(480,218)	(5,921)				
	ED-ID	(5,921)						
	ED-WA	(658,269)	(658,269)	(694,429)	(694,429)	(490,288)	(490,288)	(204,141)
8.4	GD-AA	(987,527)		(8,507)	(8,507)	(6,006)	(6,006)	(2,501)
4	GD-AN	(8,507)						
	GD-OR	(848)						
Total Miscellaneous IT Intangible Plant - 3031XX		(25,501,082)	(18,044,463)	(5,235,005)	(5,234,634)	(3,695,809)	(3,695,809)	(1,538,825)
								(1,539,196)
Gas Underground Storage								
1	GD-AN	(239,509)		(239,509)	(239,509)	(167,632)	(167,632)	(71,877)
Total Gas Underground Storage		(239,509)		(239,509)	(239,509)	(167,632)	(167,632)	(71,877)
General Plant - 390200, 396200								
7.4	CD-AA	(172,219)	(124,594)	(33,412)	(33,412)	(23,590)	(23,590)	(9,822)
9	CD-ID	(4,538)	(3,595)	(943)	(943)			(943)
9	CD-WA	(8,332)	(6,601)	(1,731)	(1,731)			(1,731)
4	ED-AN	(48,959)	(48,959)					
	ED-WA	(110,678)	(110,678)					
	GD-WA	(1,863)		(1,863)	(1,863)			
	GD-OR	(50,686)						
Total General Plant - 390200, 396200		(397,275)	(294,427)	(37,949)	(33,412)	(23,590)	(27,184)	(9,43)
								(9,822)
								(10,765)
Total Accumulated Amortization		(34,121,952)	(26,106,323)	(5,668,092)	(2,347,537)	(128,626)	(5,539,095)	(5,668,092)
								(82,853)
								(3,909,299)
								(3,992,152)
								(45,773)
								(1,629,796)
								(1,675,940)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	72.346%	19.401%	8.253%	1	69.990%	30.010%
8	0.000%	70.320%	29.680%	4	70.603%	29.397%
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				
99	389XXX	Land & Land Rights	398,754	13,701	362,279	22,774	398,754	0	0	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	477,164	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	472,075	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	0
7		CD-AA	3,939,110	0	0	2,849,788	2,849,788	0	0	0	0	0	0	0	0	0	0
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	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	390XXX	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	0
99		ED-WA / ID / AN	2,177,767	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,503,882	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	67,771,244	0	0	0	49,029,784	49,029,784	0	0	0	0	0	0	0	0	0
7		CD-AA	22,241,437	0	0	7,612,678	17,619,889	1,457,334	1,167,473	1,996,741	4,621,548	0	0	0	0	0	0
9		CD-WA / ID / AN	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			
		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	391XXX	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	0
99		ED-WA / ID / AN	6,650	0	0	0	0	0	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	0
99		GD-OR / AS	470,176	0	0	0	0	0	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	0
7		CD-AA	106,222	0	11,050	73,100	84,150	0	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			
		TOTAL ACCOUNT	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			
99	392XXX	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	0
99		ED-WA / ID / AN	7,888,328	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,761,333	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	529,797	0	0	0	383,287	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	0
9		CD-WA / ID / AN	35,450,755	10,567,953	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			
		TOTAL ACCOUNT	35,450,755	10,567,953	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			

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	84,271	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	0	0	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	0	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	2,130,624	450,551	418,076	2,999,251	0	0	0	0	0
99		GD-WA / ID / AN	913,406	0	0	0	0	0	0	963,062	963,062	0	0	0	913,406	0
99		GD-OR / AS	1,369,542	0	0	0	0	0	0	1,725,730	1,725,730	0	0	0	406,480	0
8		GD-AA	8,895,056	0	0	6,435,217	6,435,217	0	0	60,001	78,360	0	0	0	734,109	0
7		CD-AA	377,109	0	0	228,756	298,749	11,777	6,582	60,001	78,360	0	0	0	0	0
9		CD-WA / ID / AN	17,788,041	44,900	25,093	8,423,003	9,967,643	2,142,401	457,133	3,166,869	5,766,403	0	0	0	0	913,406
		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	0	0	0	0	1,140,589
		TOTAL ACCOUNT	1,847,225	172,844	84,164	1,051,312	1,308,320	57,932	18,879	255,765	332,576	0	0	0	0	152,474
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	55,845	18,213	97,547	171,605	0	0	0	0	0
99		GD-WA / ID / AN	152,474	0	0	0	0	0	0	0	0	0	0	0	152,474	0
99		GD-OR / AS	82,554	0	0	0	0	0	0	58,052	58,052	0	0	0	24,502	0
8		GD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	0	0	0	29,353	0
7		CD-AA	163,229	0	0	118,816	129,312	2,087	666	31,164	33,917	0	0	0	0	0
9		CD-WA / ID / AN	1,847,225	7,956	2,540	1,818,816	1,293,312	57,932	18,879	255,765	332,576	0	0	0	0	152,474
		TOTAL ACCOUNT	1,847,225	172,844	84,164	1,051,312	1,308,320	57,932	18,879	255,765	332,576	0	0	0	0	152,474

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	396XXXX	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
99		ED-WA / ID / AN	4,577,503	0	0	0	0	2,790,410	0	0	0	0	0	0	0
99		GD-WA / ID / AN	43,834	0	0	0	0	956,599	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,037	0	0	0	0	67,914	0	0	0	0	0	0	0
9		CD-WA / ID / AN	1,520,538	258,924	410,518	535,159	1,204,601	107,675	140,368	140,368	315,957	0	0	0	0
		TOTAL ACCOUNT	46,060,905	18,428,517	11,138,851	11,403,029	40,970,397	2,858,324	1,064,274	1,078,551	5,000,949	43,834	45,725	89,559	0
99	397XXXX	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	593,777	0	0	0	0	0	0	0
99		GD-WA / ID / AN	994,441	0	0	0	0	458,634	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	0	0	0	0	0	0	0	0	0	0
7		CD-AA	12,982,823	0	0	0	0	103,308	0	0	0	0	0	0	0
9		CD-WA / ID / AN	84,923,610	393,867	3,212,014	6,679,241	10,285,122	697,085	842,484	1,751,909	2,697,701	0	0	0	0
		TOTAL ACCOUNT	84,923,610	10,114,675	6,091,094	57,513,550	73,719,319	1,301,118	6,313,323	8,311,536	994,441	1,898,324	2,892,765	0	0
99	398000	Miscellaneous Equipment	30,511	0	2,299	28,212	30,511	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,367	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	444,595	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,129	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	482,602	31	41	3,991	4,063	8	11	1,047	1,066	0	0	0	0
		TOTAL ACCOUNT	482,602	31	41	3,991	4,063	8	11	1,047	1,066	0	0	0	0
		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:

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

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****						
			Direct - Wa	Direct - Idaho	Allocated	Direct - Wa	Direct - Idaho	Allocated	Direct	Allocated	Total				
99	303000	Intangible Plant	153,179	0	1,948,494	0	0	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	0	0	0	0	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
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	0	0	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	3,110,343	0	0	3,110,343	0	0	0	0	0	0	3,110,343
9		CD-WA / ID / AN	194,058	0	153,735	0	0	153,735	0	0	0	0	0	0	194,058
		TOTAL ACCOUNT	8,151,135	153,179	5,212,572	0	0	5,365,751	0	0	0	0	0	0	8,151,135
99	303100	Misc Intangible Plant--Mainframe Software	2,074,589	23,524	890,468	0	0	2,988,581	0	0	0	0	0	0	2,988,581
99		ED-WA / ID / AN	0	0	0	0	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
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,176,401	0	0	0	0	2,176,401	0	0	0	0	0	0	2,176,401
7		CD-AA	42,330,834	0	30,624,665	0	0	30,624,665	0	0	0	0	0	0	42,330,834
9		CD-WA / ID / AN	103,800	42,501	39,730	0	0	82,231	0	0	0	0	0	0	103,800
		TOTAL ACCOUNT	47,599,616	2,074,589	66,025	0	0	33,695,477	0	0	0	0	0	0	47,599,616
99	303110	Misc Intangible Plant--PC Software	63,290	0	63,290	0	0	63,290	0	0	0	0	0	0	63,290
99		ED-WA / ID / AN	11,526	0	0	0	0	11,526	0	0	0	0	0	0	11,526
99		GD-WA / ID / AN	1,231	0	0	0	0	1,231	0	0	0	0	0	1,231	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	2,603,284	0	0	2,603,284	0	0	0	0	0	0	2,603,284
7		CD-AA	3,598,380	0	0	0	0	3,598,380	0	0	0	0	0	0	3,598,380
8		CD-WA / ID / AN	0	0	2,666,574	0	0	2,666,574	0	0	0	0	0	0	2,666,574
		TOTAL ACCOUNT	3,674,427	0	2,666,574	0	0	2,666,574	0	0	0	0	0	0	3,674,427
		TOTAL	59,425,178	2,227,768	66,025	0	0	41,727,802	0	0	0	0	0	0	59,425,178

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended June 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	CD-AA	(35,663,651)	(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:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.0000%	72.346%	19.401%	8.253%
G-ALL	8	Gas North/Oregon 4-Factor	100.0000%	0.000%	70.320%	29.680%
G-ALL	9	Elec/Gas North 4-Factor	100.0000%	79.221%	20.779%	0.000%
G-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

Gas-North Copy

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****		***** ELECTRIC *****		***** GAS NORTH *****			
			Washington	Idaho	Washington	Idaho	Washington	Idaho		
1	151120	FUEL STOCK COAL-COAL STRIP		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	5,444,922	215,781	1,300,740	1,300,740	
1	154300	PLANT MATERIALS & OPER SUP-CS2		267,329	267,329			51,548	51,548	
1	154400	PLANT MATERIALS & OPER SUP-COAL STRIP		727,657	727,657	587,346	0	140,311	140,311	
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0	0	0	0	0	
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(429)	(429)	(346)		(83)	(83)	
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		23,753	23,753	19,173		4,580	4,580	
99	163998	COMMON WORKING CAPITAL	0		0			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	1,497,096	1,497,096

ALLOCATION RATIOS: