

RESULTS OF OPERATIONS

GAS RATE OF RETURN

For Twelve Months Ended July 31, 2013

Average of Monthly Averages Basis

Report ID:
G-ROR-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	18,243,013	11,115,173	7,127,840
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	18,243,013	11,115,173	7,127,840
G-APL		Gas Net Adjusted Rate Base	319,523,947	210,414,309	109,109,638
		RATE OF RETURN	<u>5.709%</u>	<u>5.283%</u>	<u>6.533%</u>

AVISTA UTILITIES

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

	System	Washington	Idaho
1	Input	System Contract Demand	11/1/2012
		100.000%	69.990%
			30.010%
2	Input	Number of Customers	07-31-2013
		225,908	150,018
		100.000%	66.407%
			33.593%
3	G-OPS	Direct Distribution Operating Expense	
		Percent	
		11,485,188	8,134,816
		100.000%	70.829%
			29.171%
	Input	Jurisdictional 4-Factor Ratio	12/31/2012
		Direct O & M Accounts 798 - 894	3,867,623
		Direct O & M Accounts 901 - 935	8,564,260
		Total	12,431,883
		Percent	100.000%
			79.751%
			20.249%
		Direct Labor	
		Amount: Accounts 798 - 894	6,378,039
		Amount: Accounts 901 - 935	3,179,345
		Total	9,557,384
		Percent	100.000%
			71.550%
			28.450%
		Total Number of Customers	
		Percent	
		226,219	150,113
		100.000%	66.357%
			33.643%
		Total Direct Plant	
		Percent	
		315,235,804	204,120,984
		100.000%	64.752%
			35.248%
4		Total Four Factor Allocators	
		Percent	
		400.000%	282.410%
		100.000%	70.603%
			29.397%

AVISTA UTILITIES

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

6	Input Actual Therms Purchased	07-31-2013	240,205,217	166,146,878	74,058,339
	Percent		100.000%	69.169%	30.831%

Input	Elec/Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		68,965,506	60,243,237	5,651,108	3,071,161
	Direct O & M Accts 901 - 935		41,147,627	29,854,933	8,129,433	3,163,261
	Direct O & M Accts 901 - 905 Utility 9 Only		4,465,312	3,053,607	1,411,705	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 Accts 500 - 894		65,772,800	51,029,386	10,468,202	4,275,212
	Direct Labor Accts 901 - 935		5,175,642	3,333,358	497,385	1,344,899
	Direct Labor Accts 901 - 905 Utility 9 Only		10,669,036	7,158,435	3,510,601	XXXXXXXX
	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
			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
			100.000%	79.820%	13.600%	6.580%

	Total Percentages Average (CD AA)		400.000%	289.385%	77.605%	33.010%
			100.000%	72.346%	19.401%	8.253%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended July 31, 2013

Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Input Gas North/Oregon 4-Factor 01-01-2013

	Total	Electric	Gas North	Oregon Gas
Direct O & M Accts 580 - 894	8,210,713	0	5,319,674	2,891,039
Direct O & M Accts 901 - 935	10,885,298	0	7,836,155	3,049,143
Direct O & M Accts 901 - 905 Utility 9 Only	1,411,705	0	1,411,705	XXXXXX
Total	20,507,716	0	14,567,534	5,940,182
Percentage	100.000%	0.000%	71.034%	28.966%

Direct Labor Accts 580 - 894	11,244,329	0	7,983,762	3,260,567
Direct Labor Accts 901 - 935	1,531,702	0	413,533	1,118,169
Direct Labor Accts 901 - 905 Utility 9 Only	3,510,601	0	3,510,601	XXXXXX
Total	16,286,632	0	11,907,896	4,378,736
Percentage	100.000%	0.000%	73.115%	26.885%

Number of Customers at	322,870	0	226,219	96,651
Percentage	100.000%	0.000%	70.065%	29.935%

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

Total Percentages	400.000%	0.000%	281.279%	118.721%
Average (GD AA)	100.000%	0.000%	70.320%	29.680%

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AVISTA UTILITIES

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

Input	01-01-2013			
Elec/Gas North 4-Factor	Total	Electric	Gas North	Oregon Gas
Direct O & M Accts 580 - 894	65,927,810	60,243,237	5,684,573	0
Direct O & M Accts 901 - 935	37,981,681	29,854,933	8,126,748	0
Adjustments	0	0	0	0
Total	103,909,491	90,098,170	13,811,321	0
Percentage	100.0000%	86.708%	13.292%	0.0000%
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	100.0000%	83.025%	16.975%	0.0000%
Number of Customers at Percentage	588,681	362,462	226,219	0
	100.0000%	61.572%	38.428%	0.0000%
Net Direct Plant Percentage	2,348,249,795	2,009,605,786	338,644,009	0
Total Percentages Average (CD AN/ID/WA)	100.0000%	85.579%	14.421%	0.0000%
	400.0000%	316.884%	83.116%	0.0000%
	100.0000%	79.221%	20.779%	0.0000%
JP	Gas North/Oregon JP Factor %	100.0000%	80.600%	19.400%
	12/31/2012			

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

AVISTA UTILITIES

	12/31/2012	System	Washington	Idaho
10	Actual Annual Throughput Percent	235,505,909 100.000%	162,882,603 69.163%	72,623,306 30.837%
11	Book Depreciation Percent	14,870,767 100.000%	9,968,750 67.036%	4,902,017 32.964%
12	Net Gas Plant (before DFTT) Percent	374,056,076 100.000%	247,205,034 66.088%	126,851,042 33.912%
13	G-PLT Net Gas General Plant Percent	40,886,804 100.000%	29,524,820 72.211%	11,361,984 27.789%
14	Net Allocated Schedule M's Percent	-18,107,486 100.000%	-12,002,306 66.284%	-6,105,180 33.716%
99	Input Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended July 31, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
		REVENUES						
		SALES OF GAS:						
99	480000	Residential	129,823,403	0	89,773,967	0	89,773,967	40,049,436
99	4812XX	Commercial - Firm & Interruptible	65,162,185	0	45,882,771	0	45,882,771	19,279,414
99	4813XX	Industrial-Firm	2,854,727	0	1,550,348	0	1,550,348	1,304,379
99	481400	Interruptible	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	273,994	0	243,616	0	243,616	30,378
99	499XXXX	Unbilled Revenue	(20,675)	0	34,630	0	34,630	(55,305)
		TOTAL SALES TO ULTIMATE CUSTOMERS	198,093,634	0	137,485,332	0	137,485,332	60,608,302
		OTHER OPERATING REVENUES:						
99	483XXX	Sales for Resale	94,313,855	0	64,273,857	0	64,273,857	30,039,998
99	488000	Miscellaneous Service Revenues	26,420	0	13,986	0	13,986	12,434
99	489300	Transportation For Others	4,272,668	0	3,825,318	0	3,825,318	447,350
99	493000	Rent from Gas Property	2,189	0	2,137	0	2,137	52
4	495000	Other Gas Revenues	6,047,974	509,691	4,130,224	359,857	4,490,081	1,917,750
		TOTAL OTHER OPERATING REVENUES	104,663,106	509,691	72,245,522	359,857	72,605,379	32,417,584
		TOTAL GAS REVENUES	302,756,740	509,691	209,730,854	359,857	210,090,711	93,025,886
		PRODUCTION EXPENSES:						
G-804	804/805	City Gate Purchases	195,002,177	0	132,954,281	0	132,954,281	62,047,896
	808XXX	Net Natural Gas Storage Transactions	1,812,426	0	1,670,273	0	1,670,273	142,153
6	811000	Gas Used for Products Extraction	(904,447)	0	(616,392)	0	(616,392)	(288,055)
10	813000	Other Gas Expenses	0	1,155,449	0	799,143	0	356,306
99	813010	Gas Technology Institute (GTI) Expenses	99,550	0	70,820	0	70,820	28,730
		TOTAL PRODUCTION EXPENSES	196,009,706	1,155,449	134,078,982	799,143	134,878,125	61,930,724
		UNDERGROUND STORAGE EXPENSES:						
1	814000	Supervision & Engineering	0	32,665	0	22,862	0	9,803
1	824000	Other Expenses	0	654,548	0	458,118	0	196,430
1	837000	Other Equipment	0	507,595	0	355,266	0	152,329
		TOTAL UNDERGROUND STORAGE OPER EXP	0	1,194,808	0	836,246	0	358,562
		DEPRECIATION EXPENSE-UNDERGROUND STORAGE	0	576,141	0	403,241	0	172,900
G-AMTX		Amortization Expense-Underground Storage	0	227	0	159	0	68
G-OTX		Taxes Other Than FIT	0	61,720	0	43,198	0	18,522
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	638,088	0	446,598	0	191,490
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,832,896	0	1,282,844	0	550,052

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended July 31, 2013		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

AVISTA UTILITIES

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

Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****	
		Direct	Allocated	Direct	Allocated	Direct	Allocated
DISTRIBUTION EXPENSES:							
OPERATION							
3	870000	254,279	1,082,737	1,337,016	221,603	766,892	988,495
3	871000	0	0	0	0	0	0
3	874000	2,458,290	925,703	3,383,993	1,980,310	655,666	2,635,976
3	875000	127,812	0	127,812	76,142	0	76,142
3	876000	5,990	0	5,990	2,938	0	2,938
3	877000	170,035	0	170,035	77,228	0	77,228
3	878000	1,035,518	0	1,035,518	914,372	0	914,372
3	879000	1,569,513	72,429	1,641,942	944,550	51,301	995,851
3	880000	1,152,949	807,014	1,959,963	737,433	571,600	1,309,033
3	881000	0	31,257	31,257	0	22,139	22,139
MAINTENANCE							
3	885000	158,092	1,007	159,099	64,734	713	65,447
3	887000	1,771,302	2,015	1,773,317	1,200,623	1,427	1,202,050
3	889000	222,309	0	222,309	135,195	0	135,195
3	890000	283,467	0	283,467	139,320	0	139,320
3	891000	79,040	0	79,040	47,402	0	47,402
3	892000	1,464,652	31,515	1,496,167	1,117,741	22,322	1,140,063
3	893000	730,981	822,726	1,553,707	474,313	582,729	1,057,042
3	894000	959	191,528	192,487	912	135,657	136,569
TOTAL DISTRIBUTION OPERATING EXP							
		11,485,188	3,967,931	15,453,119	8,134,816	2,810,446	10,945,262
G-DEPX							
		11,222,481	60,284	11,282,765	7,417,984	41,698	7,459,682
G-OTX		15,000,134	0	15,000,134	12,486,719	0	12,486,719
		26,222,615	60,284	26,282,899	19,904,703	41,698	19,946,401
TOTAL DISTRIBUTION EXPENSES							
		37,707,803	4,028,215	41,736,018	28,039,519	2,852,144	30,891,663
CUSTOMER ACCOUNTS EXPENSES:							
2	901000	0	255,555	255,555	0	169,706	169,706
2	902000	1,772,645	64,018	1,836,663	1,547,732	42,512	1,590,244
G-903	903XXX	1,081,141	4,011,329	5,092,470	727,326	2,663,803	3,391,129
2	904000	0	1,362,100	1,362,100	0	904,530	904,530
2	905000	0	105,633	105,633	0	70,148	70,148
TOTAL CUSTOMER ACCOUNTS EXPENSES							
		2,853,786	5,798,635	8,652,421	2,275,058	3,850,699	6,125,757
CUSTOMER SERVICE & INFO EXPENSES:							
G-908	908XXX	5,452,302	209,746	5,662,048	5,330,754	139,286	5,470,040
2	909000	13,518	705,825	719,343	7,138	468,717	475,855
2	910000	0	115,327	115,327	0	76,585	76,585
TOTAL CUSTOMER SERVICE & INFO EXP							
		5,465,820	1,030,898	6,496,718	5,337,892	684,588	6,022,480

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended July 31, 2013		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:								
2	912000	Demonstrating & Selling Expenses	0	7,642	7,642	0	5,075	5,075
2	913000	Advertising	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	7,642	7,642	0	5,075	5,075
ADMINISTRATIVE & GENERAL EXPENSES:								
4	920000	Salaries	116,506	7,842,045	7,958,551	82,621	5,536,719	5,619,340
4	921000	Office Supplies & Expenses	259	1,056,499	1,056,758	259	745,920	746,179
4	922000	Admin. Expenses Transferred - Credit	0	(27,460)	(27,460)	0	(19,388)	(19,388)
4	923000	Outside Services Employed	0	2,759,140	2,759,140	0	1,948,036	1,948,036
4	924000	Property Insurance Premium	0	327,494	327,494	0	231,221	231,221
4	925XXXX	Injuries and Damages	6,328	1,157,597	1,163,925	6,286	817,298	823,584
4	926XXXX	Employee Pensions and Benefits	23,150	208,949	232,099	23,150	147,524	170,674
4	928000	Regulatory Commission Expenses	802,148	314,546	1,116,694	508,816	222,079	730,895
4	930000	Miscellaneous General Expenses	32,565	936,691	969,256	21,544	661,332	682,876
4	931000	Rents	10,729	224,848	235,577	10,036	158,749	168,785
4	935000	Maintenance of General Plant	324,197	1,766,150	2,090,347	240,864	1,246,955	1,487,819
		TOTAL ADMIN & GEN OPERATING EXP	1,315,882	16,566,499	17,882,381	893,576	11,696,445	12,590,021
G-DEPX		Depreciation Expense-General Plant	393,512	2,618,348	3,011,860	257,195	1,848,632	2,105,827
G-AMTX		Amortization Expense - General Plant - 303000	27,443	29,586	57,029	23,385	20,889	44,274
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	650	1,934,620	1,935,270	0	1,365,900	1,365,900
G-AMTX		Amortization Expense-General Plant - 390200,396200	0	5,600	5,600	0	3,954	3,954
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	17,529	0	17,529	17,529	0	17,529
99	407329	Reg Debit Amt Decoupling Surcharge	27,646	0	27,646	27,646	0	27,646
99	407335	DSIT Amortization - ID	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0
99	407429	Reg Credit Decoupling Rebate	(3,949)	0	(3,949)	(3,949)	0	(3,949)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	462,831	4,588,154	5,050,985	321,806	3,239,375	3,561,181
		TOTAL ADMIN & GENERAL EXPENSES	1,778,713	21,154,653	22,933,366	1,215,382	14,935,820	16,151,202
		TOTAL EXPENSES BEFORE FIT	243,815,828	35,008,388	278,824,216	170,946,833	24,410,313	195,357,146
		NET OPERATING INCOME (LOSS) BEFORE FIT		24,442,215			14,733,565	
G-FIT		FEDERAL INCOME TAX			(404,564)		(1,085,701)	
G-FIT		DEFERRED FEDERAL INCOME TAX			6,644,482		4,728,508	
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(40,716)		(24,415)	
		GAS NET OPERATING INCOME (LOSS)		18,243,013		11,115,173		
		TOTAL ADMIN & GENERAL EXPENSES	1,778,713	21,154,653	22,933,366	1,215,382	14,935,820	16,151,202
		TOTAL EXPENSES BEFORE FIT	243,815,828	35,008,388	278,824,216	170,946,833	24,410,313	195,357,146
		NET OPERATING INCOME (LOSS) BEFORE FIT		24,442,215			14,733,565	
		FEDERAL INCOME TAX			(404,564)		(1,085,701)	
		DEFERRED FEDERAL INCOME TAX			6,644,482		4,728,508	
		AMORTIZED INVESTMENT TAX CREDIT			(40,716)		(24,415)	
		GAS NET OPERATING INCOME (LOSS)		18,243,013		11,115,173		

RESULTS OF OPERATIONS
ALLOCATION OF PURCHASED GAS COSTS
 For Twelve Months Ended July 31, 2013
 Average of Monthly Averages Basis

Report ID:
G-804-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	143,592,958	0	143,592,958	98,125,602	0	98,125,602	45,467,356	0	45,467,356
1	804001	Pipeline Demand Costs	27,679,296	0	27,679,296	19,344,481	0	19,344,481	8,334,815	0	8,334,815
1	804002	Transport Variable Charges	790,786	0	790,786	553,148	0	553,148	237,638	0	237,638
6	804010	Gas Costs - Fixed Hedge	11,426	0	11,426	6,991	0	6,991	4,435	0	4,435
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	258,185	0	258,185	175,146	0	175,146	83,039	0	83,039
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	3,358,811	0	3,358,811	2,298,421	0	2,298,421	1,060,390	0	1,060,390
6	804700	Gas Costs - Offsystem Bookout	1,124,795	0	1,124,795	750,446	0	750,446	374,349	0	374,349
6	804711	Gas Costs - Offsystem Bookout Offset	(1,124,795)	0	(1,124,795)	(750,446)	0	(750,446)	(374,349)	0	(374,349)
6	804730	Gas Costs - Intracompany LDC Gas	27,370,035	0	27,370,035	18,866,384	0	18,866,384	8,503,651	0	8,503,651
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(6,295,135)	0	(6,295,135)	(4,932,149)	0	(4,932,149)	(1,362,986)	0	(1,362,986)
99	805120	Gas Expense - Rate Deferrals	(1,764,185)	0	(1,764,185)	(1,483,743)	0	(1,483,743)	(280,442)	0	(280,442)
		TOTAL PURCHASED GAS COSTS	195,002,177	0	195,002,177	132,954,281	0	132,954,281	62,047,896	0	62,047,896

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%

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 903
 For Twelve Months Ended July 31, 2013
 Average of Monthly Averages Basis

Report ID:
G-903-12A

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000 Customer Records & Collections	1,081,141	4,011,329	5,092,470	727,326	2,663,803	3,391,129	353,815	1,347,526	1,701,341
12	903920 Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930 Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903		1,081,141	4,011,329	5,092,470	727,326	2,663,803	3,391,129	353,815	1,347,526	1,701,341

ALLOCATION RATIOS:

G-ALL 2 Number of Customers 100.000%
 G-ALL 12 Net Gas Plant (before DFTT) 100.000%

66.407%
 66.088%
 33.593%
 33.912%

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 908
 For Twelve Months Ended July 31, 2013
 Average of Monthly Averages Basis

Report ID:
G-908-12A

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	221,074	209,746	430,820	187,066	139,286	326,352	34,008	70,460	104,468
99	908600 Public Purpose Tariff Rider Expense Offset	5,155,456	0	5,155,456	5,040,553	0	5,040,553	114,903	0	114,903
99	908610 Limited Income Tax Refund Program	149,101	0	149,101	149,101	0	149,101	0	0	0
99	908690 Schedule 91 Amortization included in Unbilled	(73,329)	0	(73,329)	(45,966)	0	(45,966)	(27,363)	0	(27,363)
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908		5,452,302	209,746	5,662,048	5,330,754	139,286	5,470,040	121,548	70,460	192,008

ALLOCATION RATIOS:

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

100.0000%
 0.0000%

66.407%
 0.0000%

33.593%
 0.0000%

RESULTS OF OPERATIONS

INTEREST DEDUCTION FOR FIT--GAS NORTH

For Twelve Months Ended July 31, 2013

Average of Monthly Averages Basis

Report ID:
G-INT-12A

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
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Debt

1	Capital Structure - Debt Ratio		53.53%	53.53%
2	Cost of Debt		5.705%	5.787%
	Total Cost of Debt		3.054%	3.098%

Total Weighted Cost

G-APL	Net Rate Base	319,523,947	210,414,309	109,109,638
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Interest Deduction for FIT Calculation

		9,806,270	6,426,053	3,380,217
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1 #
2 #

RESULTS OF OPERATIONS

FEDERAL INCOME TAXES--GAS

For Twelve Months Ended July 31, 2013

Average of Monthly Averages Basis

Report ID:
G-FIT-12A

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue		303,266,431	210,090,711	93,175,720
G-OPS	Operating & Maintenance Expense		246,852,244	171,402,966	75,449,278
G-OPS	Book Deprec/Amort and Reg Amortizations		16,910,118	11,424,263	5,485,855
G-OTX	Taxes Other than FIT		15,061,854	12,529,917	2,531,937
	Net Operating Income Before FIT		24,442,215	14,733,565	9,708,650
G-INT	Less: Interest Expense		9,806,270	6,426,053	3,380,217
G-SCM	Schedule M Adjustments		(15,791,842)	(11,409,515)	(4,382,327)
	Taxable Net Operating Income		(1,155,897)	(3,102,003)	1,946,106
	Tax Rate		35.00%	35.00%	35.00%
	Total Federal Income Tax		(404,564)	(1,085,701)	681,137
G-DTE	Deferred FIT		6,644,482	4,728,508	1,915,974
99	411400 Amortized Investment Tax Credit		(40,716)	(24,415)	(16,301)
	Total FIT/Deferred FIT & ITC		6,199,202	3,618,392	2,580,810

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ITEMS		G-SCM-12A
For Twelve Months Ended July 31, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****				
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
12	997000	Book Depreciation & Amortization	11,644,086	5,224,809	16,868,895	7,698,563	3,684,474	11,383,037	3,945,523	1,540,335	5,485,858
	997001	Contributions In Aid of Construction	0	321,141	321,141	0	212,236	212,236	0	108,905	108,905
2	997002	Injuries and Damages	0	(175,000)	(175,000)	0	(116,212)	(116,212)	0	(58,788)	(58,788)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	1,223,801	1,223,801	0	864,040	864,040	0	359,761	359,761
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(8,053,281)	0	(8,053,281)	(6,415,892)	0	(6,415,892)	(1,637,389)	0	(1,637,389)
4	997015	Airplane Lease Payments	0	106,971	106,971	0	75,525	75,525	0	31,446	31,446
12	997016	Redemption Expense Amortization	0	356,404	356,404	0	235,540	235,540	0	120,864	120,864
4	997020	FAS87 Current Pension Accrual	0	(2,481,653)	(2,481,653)	0	(1,752,121)	(1,752,121)	0	(729,532)	(729,532)
99	997029	FAS 106 Post Retirement Benefits	23,150	0	23,150	23,150	0	23,150	23,150	0	23,150
99	997031	Decoupling Mechanism	40,932	0	40,932	40,932	0	40,932	0	0	0
12	997032	Interest Rate Swaps	0	872,937	872,937	0	576,907	576,907	0	296,030	296,030
4	997033	DSM Tariff Rider	(1,259,876)	0	(1,259,876)	(707,999)	0	(707,999)	(551,877)	0	(551,877)
12	997048	AFUDC	0	(182,674)	(182,674)	0	(120,726)	(120,726)	0	(61,948)	(61,948)
11	997049	Tax Depreciation	0	(25,110,835)	(25,110,835)	0	(16,833,299)	(16,833,299)	0	(8,277,536)	(8,277,536)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(73,329)	0	(73,329)	(45,966)	0	(45,966)	(27,363)	0	(27,363)
99	997073	DSIT Amortization - ID	(6,039)	0	(6,039)	0	0	0	(6,039)	0	(6,039)
11	997080	Book Transportation Depreciation	0	1,589,050	1,589,050	0	1,065,236	1,065,236	0	523,814	523,814
4	997081	Deferred Compensation	0	103,953	103,953	0	73,394	73,394	0	30,559	30,559
4	997082	Meal Disallowances	0	87,092	87,092	0	61,490	61,490	0	25,602	25,602
4	997083	Paid Time Off	0	2,075	2,075	0	1,465	1,465	0	610	610
2	997084	Customer Uncollectibles	0	(45,556)	(45,556)	0	(30,252)	(30,252)	0	(15,304)	(15,304)
		TOTAL SCHEDULE M ADJUSTMENTS	2,315,643	(18,107,485)	(15,791,842)	592,788	(12,002,303)	(11,409,515)	1,722,855	(6,105,182)	(4,382,327)

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 4-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 DFTT)	100.0000%
G-ALL	99	Not Allocated	0.0000%

RESULTS OF OPERATIONS

Report ID:

AVISTA UTILITIES

DEFERRED INCOME TAX EXPENSE--GAS

G-DTE-12A

For Twelve Months Ended July 31, 2013
Average of Monthly Averages Basis

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated		3,341,557	1,126,639
99	410100	Deferred Federal Income Tax Exp		3,237,176	766,243
		SUBTOTAL		6,578,733	1,892,882
14	411100	Deferred Federal Income Tax Expense - Allocated		40,084	13,515
99	411100	Deferred Federal Income Tax Exp		25,665	9,577
		SUBTOTAL		65,749	23,092
		Total Deferred Federal Income Tax Expense		6,644,482	1,915,974

ALLOCATION RATIOS:

Account	Description	System	Washington	Idaho
G-ALL 14	Net Allocated Schedule M's		100.0000%	66.284%
G-ALL 99	Not Allocated		0.0000%	33.716%

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	0	61,720	61,720	0	43,198	43,198	0	18,522	18,522
		TOTAL UNDERGROUND STORAGE TAX	0	61,720	61,720	0	43,198	43,198	0	18,522	18,522
99	408110	DISTRIBUTION State Excise Tax	5,265,739	0	5,265,739	5,265,739	0	5,265,739	0	0	0
99	408120	Municipal Occupation & License Tax	6,180,116	0	6,180,116	5,091,596	0	5,091,596	1,088,520	0	1,088,520
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	2,129,384	0	2,129,384	0	0	0
99	408170	R&P Property Tax - Distribution	3,511,063	0	3,511,063	0	0	0	1,381,679	0	1,381,679
99	409100	State Income Tax	43,216	0	43,216	0	0	0	43,216	0	43,216
		TOTAL DISTRIBUTION TAX	15,000,134	0	15,000,134	12,486,719	0	12,486,719	2,513,415	0	2,513,415
		TOTAL TAXES OTHER THAN FIT	15,000,134	61,720	15,061,854	12,486,719	43,198	12,529,917	2,513,415	18,522	2,531,937

ALLOCATION RATIOS:
 G-ALL 1 System Contract Demand 100.0000%

69.990%

30.010%

AVISTA UTILITIES

RefBasis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,146,018	453,801	1,599,819	964,981	320,397	1,285,378	181,037	133,404	314,441
4	3031XX	Misc Intangible IT Plant (3031XX)	3,250	10,059,395	10,062,645	0	7,102,234	7,102,234	3,250	2,957,161	2,960,411
4		TOTAL INTANGIBLE PLANT	1,149,268	10,513,196	11,662,464	964,981	7,422,631	8,387,612	184,287	3,090,565	3,274,852
		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	1,420,450	1,420,450	0	994,173	994,173	0	426,277	426,277
1	352XXX	Wells	0	18,359,644	18,359,644	0	12,849,915	12,849,915	0	5,509,729	5,509,729
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	11,545,694	11,545,694	0	8,080,831	8,080,831	0	3,464,863	3,464,863
1	355000	Measuring & Regulating Equipment	0	252,140	252,140	0	176,473	176,473	0	75,667	75,667
1	356000	Purification Equipment	0	403,712	403,712	0	282,558	282,558	0	121,154	121,154
1	357000	Other Equipment	0	1,544,481	1,544,481	0	1,080,982	1,080,982	0	463,499	463,499
		TOTAL UNDERGROUND STORAGE PLANT	0	35,037,404	35,037,404	0	24,522,679	24,522,679	0	10,514,725	10,514,725
		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	825,446	21,450	846,896	554,840	14,837	569,677	270,606	6,613	277,219
6	376000	Mains	231,152,958	2,512,521	233,665,479	148,892,238	1,737,886	150,630,124	82,260,720	774,635	83,035,355
6	378000	Measuring & Reg Station Equip-General	5,264,152	57,440	5,321,592	3,184,713	39,731	3,224,444	2,079,439	17,709	2,097,148
6	379000	Measuring & Reg Station Equip-City Gate	6,030,007	0	6,030,007	1,860,095	0	1,860,095	4,169,912	0	4,169,912
6	380000	Services	149,984,486	0	149,984,486	101,345,489	0	101,345,489	48,638,997	0	48,638,997
6	381000	Meters	64,671,574	0	64,671,574	43,247,149	0	43,247,149	21,424,425	0	21,424,425
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	3,003,558	0	3,003,558	2,372,545	0	2,372,545	631,013	0	631,013
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	461,085,427	2,591,411	463,676,838	301,522,510	1,792,454	303,314,964	159,562,917	798,957	160,361,874

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****						
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
		GENERAL PLANT													
4	389XXX	Land & Land Rights	665,824	826,151	1,491,975	574,973	583,287	1,158,260	90,851	242,864	333,715				
4	390XXX	Structures & Improvements	4,583,255	13,615,014	18,198,269	3,442,614	9,612,608	13,055,222	1,140,641	4,002,406	5,143,047				
4	391XXX	Office Furniture & Equipment	845	9,278,376	9,279,221	0	6,550,812	6,550,812	845	2,727,564	2,728,409				
4	392XXX	Transportation Equipment	6,797,461	1,631,540	8,429,001	4,996,472	1,151,916	6,148,388	1,800,989	479,624	2,280,613				
4	393000	Stores Equipment	151,441	375,409	526,850	113,564	265,050	378,614	37,877	110,359	148,236				
4	394000	Tools, Shop & Garage Equipment	2,029,180	2,961,555	4,990,735	1,583,323	2,090,947	3,674,270	445,857	870,608	1,316,465				
4	395000	Laboratory Equipment	83,266	266,391	349,657	62,800	188,080	250,880	20,466	78,311	98,777				
4	396XXX	Power Operated Equipment	3,622,200	1,078,351	4,700,551	2,695,443	761,348	3,456,791	926,757	317,003	1,243,760				
4	397XXX	Communications Equipment	1,978,472	5,497,609	7,476,081	682,046	3,881,477	4,563,523	1,296,426	1,616,132	2,912,558				
4	398000	Miscellaneous Equipment	19	81,607	81,626	8	57,617	57,625	11	23,990	24,001				
		TOTAL GENERAL PLANT	19,911,963	35,612,003	55,523,966	14,151,243	25,143,142	39,294,385	5,760,720	10,468,861	16,229,581				
		TOTAL PLANT IN SERVICE	482,146,658	83,754,014	565,900,672	316,638,734	58,880,906	375,519,640	165,507,924	24,873,108	190,381,032				
		ACCUMULATED DEPRECIATION													
G-ADDP		Underground Storage	0	(12,495,433)	(12,495,433)	0	(8,745,554)	(8,745,554)	0	(3,749,879)	(3,749,879)				
G-ADDP		Distribution Plant	(158,036,561)	(1,448,270)	(159,484,831)	(105,113,265)	(1,001,754)	(106,115,019)	(52,923,296)	(446,516)	(53,369,812)				
G-ADDP		General Plant	(4,681,096)	(9,920,219)	(14,601,315)	(2,739,893)	(7,003,972)	(9,743,865)	(1,941,203)	(2,916,247)	(4,857,450)				
		TOTAL ACCUMULATED DEPRECIATION	(162,717,657)	(23,863,922)	(186,581,579)	(107,853,158)	(16,751,280)	(124,604,438)	(54,864,499)	(7,112,642)	(61,977,141)				
		ACCUMULATED AMORTIZATION													
G-AAAMT		General Plant - 303000	(131,897)	(18,083)	(149,980)	(88,589)	(12,767)	(101,356)	(43,308)	(5,316)	(48,624)				
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(4,837,669)	(4,837,669)	0	(3,415,539)	(3,415,539)	0	(1,422,130)	(1,422,130)				
G-AAAMT		Underground Storage	0	(239,423)	(239,423)	0	(167,572)	(167,572)	0	(71,851)	(71,851)				
G-AAAMT		General Plant - 390200, 396200	(4,537)	(31,310)	(35,847)	(3,594)	(22,106)	(25,700)	(943)	(9,204)	(10,147)				
		TOTAL ACCUMULATED AMORTIZATION	(136,434)	(5,126,485)	(5,262,919)	(92,183)	(3,617,984)	(3,710,167)	(44,251)	(1,508,501)	(1,552,752)				
		TOTAL ACCUMULATED DEPR/AMORT	(162,854,091)	(28,990,407)	(191,844,498)	(107,945,341)	(20,369,264)	(128,314,605)	(54,908,750)	(8,621,143)	(63,529,893)				
		NET GAS UTILITY PLANT before DFTT	319,292,567	54,763,607	374,056,174	208,693,393	38,511,642	247,205,035	110,599,174	16,251,965	126,851,139				
		ACCUMULATED DFTT													
12	282900	ADFTT - Gas Plant In Service	0	(62,882,932)	(62,882,932)	0	(41,558,072)	(41,558,072)	0	(21,324,860)	(21,324,860)				
4	282900	ADFTT - Common Plant (282900 from C-DTX)	0	(7,179,992)	(7,179,992)	0	(5,051,416)	(5,051,416)	0	(2,128,576)	(2,128,576)				
4	283750	ADFTT - Common Plant (283750 from C-DTX)	0	(59,954)	(59,954)	0	(42,329)	(42,329)	0	(17,625)	(17,625)				
12	283850	ADFTT - Gas portion of Bond Redemptions	0	(1,228,072)	(1,228,072)	0	(811,608)	(811,608)	0	(416,464)	(416,464)				
		TOTAL ACCUMULATED DFTT	0	(71,350,950)	(71,350,950)	0	(47,463,425)	(47,463,425)	0	(23,887,525)	(23,887,525)				
		NET GAS UTILITY PLANT	319,292,567	(16,587,343)	302,705,224	208,693,393	(8,951,783)	199,741,610	110,599,174	(7,635,560)	102,965,614				

ALLOCATION RATIOS:
G-ALL 1 System Contract Demand 100.0000%

69.9900% 30.0100%

RESULTS OF OPERATIONS

GAS UTILITY PLANT

For Twelve Months Ended July 31, 2013

Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-ALL	4	Jurisdictional 4-Factor Ratio		100.0000%			70.603%			29.397%	
G-ALL	6	Actual Therms Purchased		100.0000%			69.169%			30.831%	
G-ALL	12	Net Gas Plant (before DFTT)		100.0000%			66.088%			33.912%	

***** WASHINGTON *****

***** IDAHO *****

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended July 31, 2013	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	319,292,567	(16,587,343)	302,705,224	208,693,393	(8,951,783)	199,741,610	110,599,174	(7,635,560)	102,963,614
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850	DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,011,172	4,011,172	0	1,719,892	1,719,892
1	164100	Gas Inventory--Jackson Prairie	0	10,122,862	10,122,862	0	7,084,991	7,084,991	0	3,037,871	3,037,871
4	252000	Customer Advances	(77,864)	(833)	(78,697)	(11,804)	(588)	(12,392)	(66,060)	(245)	(66,305)
99	235199	Customer Deposits	(411,072)	0	(411,072)	(411,072)	0	(411,072)	0	0	0
C-WKC		Working Capital	0	1,454,566	1,454,566	0	0	0	0	1,454,566	1,454,566
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(488,936)	17,307,659	16,818,723	(422,876)	11,095,575	10,672,699	(66,060)	6,212,084	6,146,024
		NET RATE BASE	318,803,631	720,316	319,523,947	208,270,517	2,143,792	210,414,309	110,533,114	(1,423,476)	109,109,638

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%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated		***** GAS-NORTH *****	***** WASHINGTON *****	***** IDAHO *****	Total
		to Electric	to Gas-North				
Electric Production							
Steam (ED-AN)	8,920,828	8,920,828					
Hydro (ED-AN)	8,459,810	8,459,810					
Other (ED-AN)	8,836,740	8,836,740					
Total Electric Production	26,217,378	26,217,378					
Electric Transmission							
ED-AN	10,312,570	10,312,570					
Total Electric Transmission	10,312,570	10,312,570					
Electric Distribution							
ED-ID	11,994,699	11,994,699					
ED-WA	21,673,860	21,673,860					
Total Electric Distribution	33,668,559	33,668,559					
Gas Underground Storage							
1							
GD-AN	576,141	576,141					
GD-OR	113,066	113,066					
Total Gas Underground Storage	689,207	576,141	113,066				
Gas Distribution							
6							
GD-AN	60,284	60,284					
GD-ID	3,804,497	3,804,497					
GD-WA	7,417,984	7,417,984					
GD-OR	3,874,211	3,874,211					
Total Gas Distribution	15,156,976	11,282,765	3,874,211				
General Plant							
ED-AN	2,556,661	2,556,661					
ED-ID	223,345	223,345					
ED-WA	981,739	981,739					
7,4							
CD-AA	12,134,201	8,778,609	2,354,156				
CD-AN	554,459	439,248	115,211				
9							
CD-ID	367,983	291,520	76,463				
9							
CD-WA	157,495	124,769	32,726				
8,4							
GD-AA	163,972	115,305	48,667				
4							
GD-AN	33,676	33,676					
GD-ID	59,854	59,854					
GD-WA	224,469	224,469					
GD-OR	254,839	254,839					
Total General Plant	17,712,693	13,395,891	3,011,860				
Total Depreciation Expense	103,757,383	83,594,398	14,870,766	5,292,219	11,615,993	3,254,773	14,870,766

Allocation Ratios:	Service -	Electric		Gas-North		Gas-South		Jurisdiction -	System Contract Demand	Washington	Idaho
		7,4	9	7,4	9	7,4	9				
	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	Jurisdictional 4-Factor Ratio	70.603%	29.397%		
	9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6	Actual Therms Purchased	69.169%	30.831%		

Ref/Basis	Production/Transmission	System	Assigned or Allocated			***** GAS-NORTH *****	***** WASHINGTON *****	***** IDAHO *****
			Total	to Electric	to Gas-North			
	Franchises (302000)	ED-AN	918,400	918,400				
	Misc Intangible Pk (303000)	ED-AN	94,882	94,882				
	Total Production/Transmission		1,013,282	1,013,282				
	Distribution	ED-WA	24,153	24,153				
	Franchises (302000)	ED-WA	2,844	2,844				
	Misc Intangible Pk (303000)	ED-WA	26,997	26,997				
	Total Distribution		26,997	26,997				
	General Plant - 303000							
7,4		CD-AA	142,081	102,790	27,565	27,565	19,462	8,103
9,4		CD-AN	9,729	7,708	2,021	2,021	1,427	594
9,4		GD-ID	4,058	4,058	4,058	4,058	4,058	4,058
		GD-WA	23,385	23,385	23,385	23,385	23,385	
		GD-OR	7,778	7,778				
	Total General Plant - 303000		187,031	110,498	57,029	57,029	44,274	12,755
	Miscellaneous IT Intangible Plant - 3031XX							
7,4		CD-AA	8,373,576	6,057,948	1,624,557	1,624,557	1,146,986	477,571
9,4		CD-AN	2,097	1,661	436	436	308	128
9,4		CD-ID	3,128	2,478	650	650		650
		ED-AN	191,902	191,902				
		ED-ID	4,747	4,747				
		ED-WA	406,389	406,389	307,274	307,274	216,945	90,329
		GD-AA	436,965	307,274	2,353	2,353	1,661	692
		GD-AN	2,353	2,353				
		GD-OR	250	250				
	Total Miscellaneous IT Intangible Plant - 3031XX		9,421,407	6,665,125	1,934,620	1,935,270	1,365,900	568,720
	Gas Underground Storage							
1		GD-AN	227	227	227	227	159	68
	Total Gas Underground Storage		227	227	227	227	159	68
	General Plant - 390200, 396200							
7,4		CD-AA	28,865	20,883	5,600	5,600	3,954	1,646
4		ED-AN	9,627	9,627				
		GD-OR	3,699	3,699				
	Total General Plant - 390200, 396200		42,191	30,510	5,600	5,600	3,954	1,646
	Total Amortization Expense		10,691,135	7,846,412	1,998,126	1,998,126	1,414,287	583,839

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	Elec/Gas North 4-Factor	79.221%	0.000%			

Ref/Basis	System Total	Assigned or Allocated		Assigned or Allocated		***** GAS-NORTH *****	***** WASHINGTON *****	***** IDAHO *****	Total
		to Electric	to Gas-North	to Gas-North	to Gas-South				
Electric Production									
Steam (ED-AN)	(279,154,446)	(279,154,446)							
Hydro (ED-AN)	(116,347,107)	(116,347,107)							
Other (ED-AN)	(78,951,284)	(78,951,284)							
Total Electric Production	(474,452,837)	(474,452,837)							
Electric Transmission									
ED-AN	(184,272,559)	(184,272,559)							
Total Electric Transmission	(184,272,559)	(184,272,559)							
Electric Distribution									
ED-ID	(140,051,189)	(140,051,189)							
ED-WA	(229,800,987)	(229,800,987)							
Total Electric Distribution	(369,852,176)	(369,852,176)							
Gas Underground Storage									
1	(12,495,433)	(12,495,433)							
GD-AN	(418,029)								
Total Gas Underground Storage	(12,913,462)	(12,495,433)							
Gas Distribution									
6	(1,448,270)	(1,448,270)							
GD-AN	(52,923,296)	(52,923,296)							
GD-WA	(105,113,265)	(105,113,265)							
GD-OR	(87,717,931)								
Total Gas Distribution	(247,202,762)	(159,484,831)							
General Plant									
ED-AN	(33,937,984)	(33,937,984)							
ED-ID	(5,528,637)	(5,528,637)							
ED-WA	(10,849,616)	(10,849,616)							
7,4	(28,031,839)	(20,279,914)	(5,438,457)		(5,438,457)				
CD-AA	(10,912,751)	(8,645,190)	(2,267,561)		(2,267,561)				
9	(4,545,828)	(3,601,250)	(944,578)		(944,578)				
CD-ID	(2,153,012)	(1,705,638)	(447,374)		(447,374)				
9	(1,329,122)	(934,639)	(394,639)		(394,639)				
8,4	(1,279,562)	(1,279,562)			(1,279,562)				
GD-AN	(996,625)	(996,625)			(996,625)				
4	(2,292,519)	(2,292,519)			(2,292,519)				
GD-WA	(3,567,987)	(3,567,987)			(3,567,987)				
GD-OR	(105,425,482)	(84,548,229)	(14,601,315)		(6,275,938)				
Total General Plant	(1,394,119,278)	(1,113,125,801)	(186,581,579)		(94,411,898)				
Total Accumulated Depreciation									

Allocation Ratios:	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	72.346%	19.401%	8.253%	1	69.900%	30.010%
8	0.000%	70.320%	29.680%	4	70.603%	29.397%
9	79.221%	20.779%	0.000%	6	69.169%	30.831%

Ref/Basis	System	Assigned or Allocated			***** GAS-NORTH *****	***** WASHINGTON *****	***** IDAHO *****							
		Total	to Electric	to Gas-North			to Gas-South	Direct	Allocated	Total				
Production/Transmission														
Franchises (302000)	ED-AN	(6,544,287)	(6,544,287)											
Misc Intangible Pft (303000)	ED-AN	(639,895)	(639,895)											
Total Production/Transmission		(7,184,182)	(7,184,182)											
Distribution														
Franchises (302000)	ED-WA	(74,789)	(74,789)											
Misc Intangible Pft (303000)	ED-WA	(22,580)	(22,580)											
Total Distribution		(97,369)	(97,369)											
General Plant - 303000														
7,4	CD-AA	(40,794)	(29,512)	(7,915)	(7,915)	(5,588)	(5,588)	(2,327)						
9,4	CD-AN	(48,934)	(38,766)	(10,168)	(10,168)	(7,179)	(7,179)	(2,989)						
	GD-ID	(43,308)	(43,308)	(43,308)	(43,308)	(88,589)	(88,589)	(43,308)						
	GD-WA	(88,589)	(88,589)	(88,589)	(88,589)									
	GD-OR	(49,338)		(49,338)										
Total General Plant - 303000		(270,963)	(68,278)	(149,980)	(149,980)	(88,589)	(12,767)	(101,356)	(43,308)					
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(21,900,001)	(15,843,774)	(4,248,820)	(4,248,820)	(2,999,794)	(2,999,794)	(1,249,026)						
9,4	CD-AN	(226)	(179)	(47)	(47)	(33)	(33)	(14)						
	CD-ID	(466)	(369)	(97)	(97)			(97)						
	ED-AN	(608,825)	(608,825)											
	ED-ID	(4,141)	(4,141)											
	ED-WA	(503,735)	(503,735)											
8,4	GD-AA	(822,311)	(578,249)	(244,062)	(578,249)	(408,261)	(408,261)	(169,988)						
	GD-AN	(10,553)	(10,553)	(10,553)	(10,553)	(7,451)	(7,451)	(3,102)						
	GD-OR	(18,169)		(18,169)										
Total Miscellaneous IT Intangible Plant - 3031XX		(23,868,427)	(16,961,023)	(4,837,766)	(4,837,669)	(3,415,539)	(3,415,539)	(1,422,130)						
Gas Underground Storage														
1	GD-AN	(239,423)		(239,423)										
Total Gas Underground Storage		(239,423)		(239,423)										
General Plant - 390200, 396200														
7,4	CD-AA	(161,387)	(116,758)	(31,310)	(31,310)	(22,106)	(22,106)	(9,204)						
9	CD-ID	(4,538)	(3,595)	(943)	(943)			(943)						
	CD-WA	(8,332)	(6,601)	(1,731)	(1,731)									
4	ED-AN	(45,349)	(45,349)											
	ED-AN	(110,678)	(110,678)											
	ED-WA	(1,863)	(1,863)											
	GD-WA	(49,392)		(49,392)										
	GD-OR	(381,539)	(282,981)	(35,847)	(35,847)									
Total General Plant - 390200, 396200		(324,941,903)	(245,593,833)	(52,633,016)	(52,633,016)	(92,183)	(3,617,984)	(3,710,167)						
Total Accumulated Amortization														
Allocation Ratios:														
Service -														
7	Elec/Gas North/Oregon 4-Factor		72.346%	Gas-North	19.401%	Gas-South	8.253%	Jurisdiction -	1	System Contract Demand	Washington	69.990%	Idaho	30.010%
8	Gas North/Oregon 4-Factor		0.000%		70.320%		29.680%		4	Jurisdictional 4-Factor Ratio		70.603%		29.397%
9	Elec/Gas North 4-Factor		79.221%		20.779%		0.000%							

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****									
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total				
389XXX		Land & Land Rights																
99		ED-WA / ID / AN	389,043	3,990	362,279	22,774	389,043	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	477,164	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	481,749	0	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	0
7		CD-WA / ID / AN	3,939,110	0	0	2,849,788	2,849,788	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	1,205,950	372,902	346,574	236,090	955,366	97,809	90,851	61,924	764,227	250,584	0	0	0	0	0	0
		TOTAL ACCOUNT	6,493,016	376,892	708,653	3,108,652	4,194,197	574,973	90,851	826,151	1,491,975	481,749	325,095	0	0	0	0	0
390XXX		Structures & Improvements																
99		ED-WA / ID / AN	6,237,599	626,596	2,060,485	3,550,518	6,237,599	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,022,462	0	0	0	2,022,462	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	3,440,696	0	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	0
7		CD-WA / ID / AN	63,263,321	0	0	0	45,768,482	45,768,482	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	18,779,011	5,414,405	4,348,752	5,113,763	14,876,920	1,420,153	1,140,641	1,341,297	12,273,717	12,273,717	0	0	0	0	0	0
		TOTAL ACCOUNT	93,743,089	6,041,001	6,409,237	54,432,763	66,883,001	3,442,615	1,140,641	13,615,014	18,198,270	3,440,696	5,221,122	0	0	0	0	0
391XXX		Office Furniture & Equipment																
99		ED-WA / ID / AN	6,834,791	2,428,046	14,649	4,392,096	6,834,791	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	6,650	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	0
8		GD-AA	466,391	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-WA / ID / AN	46,017,307	0	0	33,291,681	33,291,681	0	0	0	327,966	327,966	0	0	0	0	0	0
9		CD-WA / ID / AN	80,793	0	3,221	60,784	64,005	0	0	845	15,943	8,927,818	15,788	0	0	0	0	0
		TOTAL ACCOUNT	53,405,932	2,428,046	17,870	37,744,561	40,190,477	0	845	9,278,317	9,279,222	0	3,936,233	0	0	0	0	0
392XXX		Transportation Equipment																
99		ED-WA / ID / AN	18,143,322	8,200,079	3,150,230	6,793,013	18,143,322	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,429,435	0	0	0	7,429,435	4,637,833	1,628,064	1,163,538	7,429,435	0	0	0	0	0	0	0
99		GD-OR / AS	2,526,603	0	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	0
7		CD-WA / ID / AN	529,797	0	0	383,287	383,287	0	0	0	102,786	102,786	0	0	0	0	0	0
9		CD-WA / ID / AN	4,315,795	1,367,329	659,284	1,392,403	3,419,016	358,639	1,729,225	365,215	896,779	0	0	0	0	0	0	0
		TOTAL ACCOUNT	32,944,952	9,567,408	3,809,514	8,568,703	21,945,625	4,996,472	1,800,989	1,631,539	8,429,000	2,526,603	43,724	0	0	0	0	0

Ref/Basis	Account	Description	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
99		ED-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	0	0	0	0
99		GD-WA / ID / AN	57,227	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,129,930	111,680	144,409	1,431,263	1,687,352	29,293	37,877	375,408	442,578	0	0	0
		TOTAL ACCOUNT	2,666,757	122,419	159,154	1,801,108	2,082,681	113,564	37,877	375,408	526,849	57,227	0	57,227
99	394000	Tools, Shop, & Garage Equipment	3,242,415	1,127,406	360,670	1,754,339	3,242,415	0	0	0	0	0	0	0
99		ED-WA / ID / AN	2,436,611	0	0	0	0	1,573,161	441,034	422,416	2,436,611	0	0	0
99		GD-OR / AS	913,847	0	0	0	0	0	0	0	0	913,847	0	0
8		GD-AA	1,336,544	0	0	0	0	0	0	939,858	939,858	0	0	913,847
7		CD-AA	7,929,034	0	0	5,736,339	5,736,339	0	0	1,538,312	1,538,312	0	0	396,686
9		CD-WA / ID / AN	365,526	38,743	18,386	232,444	289,573	10,162	4,823	60,968	75,953	0	0	396,686
		TOTAL ACCOUNT	16,223,977	1,166,149	379,056	7,723,122	9,268,327	1,583,323	445,857	2,961,554	4,990,734	913,847	1,051,069	1,964,916
99	395000	Laboratory Equipment	968,191	169,013	86,799	712,379	968,191	0	0	0	0	0	0	0
99		ED-WA / ID / AN	186,061	0	0	0	0	60,549	19,747	105,765	186,061	0	0	0
99		GD-WA / ID / AN	165,784	0	0	0	0	0	0	0	0	165,784	0	0
99		GD-OR / AS	82,554	0	0	0	0	0	0	58,052	58,052	0	0	165,784
8		GD-AA	355,663	0	0	2,573,308	2,573,308	0	0	69,002	69,002	0	0	24,502
7		CD-AA	175,850	8,580	2,739	1,273,992	1,393,311	2,250	718	33,571	36,539	0	0	24,502
9		CD-WA / ID / AN	1,934,103	177,593	89,538	1,097,679	1,364,810	62,799	20,465	266,390	349,654	165,784	53,855	219,639
		TOTAL ACCOUNT	1,934,103	177,593	89,538	1,097,679	1,364,810	62,799	20,465	266,390	349,654	165,784	53,855	219,639

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****			Total										
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total		Direct - Oregon	Allocated								
99	396XXXX	Power Operated Equipment	37,574,297	17,294,996	10,512,220	9,767,081	37,574,297	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	4,275,377	0	0	0	0	0	0	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	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	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,037	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	1,528,875	265,513	410,518	535,159	400,823	1,211,190	69,642	107,675	140,368	107,489	317,685	43,834	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	43,976,420	17,560,509	10,922,738	10,703,063	39,186,310	2,695,443	926,757	1,078,351	4,700,551	43,834	45,725	45,725	89,559							
99	397XXXX	Communication Equipment	48,072,727	9,205,725	2,832,519	36,034,483	48,072,727	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	1,064,942	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	977,565	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0
8		GD-AA	16,134,598	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	12,429,067	375,436	3,211,327	6,259,668	11,672,737	9,846,431	98,474	842,304	1,641,858	2,582,636	977,565	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	79,671,831	9,581,161	6,043,846	53,966,888	69,591,895	682,047	1,296,426	5,497,608	7,476,081	977,565	1,626,290	2,603,855								
		TOTAL ACCOUNT	124,290,667	18,758,312	8,857,672	60,226,776	79,671,831	7,476,081	2,584,850	7,140,412	19,720,545	1,626,290	2,603,855									
99	398000	Miscellaneous Equipment	29,770	0	2,299	27,471	29,770	0	0	0	0	0	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	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	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	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	415,241	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	5,129	31	41	3,991	4,063	1,047	80,561	80,561	1,066	2,367	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	452,507	31	2,340	331,872	334,243	1,047	80,561	80,561	1,066	2,367	34,270	34,270	36,637							
		TOTAL GENERAL PLANT	331,512,584	47,021,209	28,541,946	179,478,411	255,041,566	14,151,244	5,760,719	35,612,000	55,523,963	8,609,672	12,337,383	20,947,055								

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%	0.0000%	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%

AVISTA UTILITIES
 Gas-North Copy

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
***** ELECTRIC *****														
99	303000	Intangible Plant												
		ED-WA / ID / AN	2,079,183	153,179	0	1,926,004	2,079,183	0	0	0	0	0	0	0
		GD-WA / ID / AN	1,146,018	0	0	0	1,146,018	964,981	181,037	0	1,146,018	0	0	0
		GD-OR / AS	410,126	0	0	0	410,126	0	0	0	410,126	0	0	410,126
		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
		CD-AA	2,131,220	0	0	1,541,852	1,541,852	0	0	413,478	413,478	0	0	175,890
		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	175,890
		TOTAL ACCOUNT	5,960,605	153,179	0	3,621,591	3,774,770	964,981	181,037	453,801	1,599,819	410,126	175,890	586,016
***** GAS NORTH *****														
99	303100	Misc Intangible Plant--Mainframe Software												
		ED-WA / ID / AN	2,930,489	2,027,540	23,524	879,425	2,930,489	0	0	0	0	0	0	0
		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		GD-OR / AS	17,415	0	0	0	17,415	0	0	0	17,415	0	0	17,415
		GD-AA	2,160,532	0	0	0	2,160,532	0	0	1,519,286	1,519,286	0	0	641,246
		CD-AA	40,984,835	0	0	29,650,889	29,650,889	0	0	7,951,468	7,951,468	0	0	3,382,478
		CD-WA / ID / AN	26,118	0	12,390	8,301	20,691	0	3,250	2,177	5,427	0	0	3,382,478
		TOTAL ACCOUNT	46,119,389	2,027,540	35,914	30,538,615	32,602,069	0	3,250	9,472,931	9,476,181	17,415	4,023,724	4,041,139
***** OREGON GAS *****														
99	303110	Misc Intangible Plant--PC Software												
		ED-WA / ID / AN	132,761	0	0	132,761	132,761	0	0	0	0	0	0	0
		GD-WA / ID / AN	14,456	0	0	0	14,456	0	0	14,456	14,456	0	0	0
		GD-OR / AS	1,231	0	0	0	1,231	0	0	0	1,231	0	0	1,231
		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
		CD-AA	2,948,342	0	0	2,133,007	2,133,007	0	0	572,008	572,008	0	0	243,327
		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,096,790	0	0	2,265,768	2,265,768	0	0	586,464	586,464	1,231	243,327	244,558
		TOTAL	55,176,784	2,180,719	35,914	36,425,974	38,642,607	964,981	184,287	10,513,196	11,662,464	428,772	4,442,941	4,871,713

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:
COMMON ACCUMULATED DEFERRED FIT		C-DTX-12A
For Twelve Months Ended July 31, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	CD-AA	(34,967,842)	(25,297,835)	(6,784,111)	(2,885,896)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,905,197)	(1,509,316)	(395,881)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
		Total	(37,182,065)	(27,030,719)	(7,239,946)	(2,911,400)

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 Twelve Months Ended July 31, 2013
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

Gas-North Copy

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****		***** ELECTRIC *****		***** GAS NORTH *****				
			Washington	Idaho	Washington	Idaho	Washington	Idaho			
1	151120	FUEL STOCK COAL-COLSTRIP		786,546	786,546	786,546	0	0	0		
1	151210	FUEL STOCK HOG FUEL-KTFS		810,068	810,068	810,068	0	0	0		
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,540,250	6,540,250	5,279,119	1,261,131	1,261,131	1,261,131		
1	154300	PLANT MATERIALS & OPER SUP-CSS2		264,550	264,550	213,538	51,012	51,012	51,012		
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		726,125	726,125	586,109	140,016	140,016	140,016		
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		4,687	4,687	3,783	904	904	904		
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		1,003	1,003	810	193	193	193		
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		6,794	6,794	5,484	1,310	1,310	1,310		
99	163998	COMMON WORKING CAPITAL	0		0		0	0	0		
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,670,576		18,670,576		0	0	0		
	TOTAL		18,670,576	9,140,023	27,810,599	18,670,576	7,685,457	26,356,033	0	1,454,566	1,454,566

ALLOCATION RATIOS: