

RESULTS OF OPERATIONS

Report ID:

ELECTRIC RATE OF RETURN

E-ROR-12A

For Twelve Months Ended June 30, 2013

Average of Monthly Averages Basis

AVISTA UTILITIES

Ref/Basis Account Description

System

Washington

Idaho

E-OPS Electric Net Operating Income (Loss)

141,101,004

92,108,355

48,992,649

Adjustments

Adjusted Net Operating Income (Loss)

141,101,004

92,108,355

48,992,649

E-APL Electric Net Rate Base

1,832,586,752

1,193,943,870

638,642,882

RATE OF RETURN

7.700%

7.715%

7.671%

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ALLOCATION PERCENTAGES		E-ALL-12A
For Twelve Months Ended June 30, 2013		
Average of Monthly Averages Basis		

Basis	Ref	Description	System	Washington	Idaho		
1		Input		12/31/2012	100.000%	65.010%	34.990%
		Production/Transmission Ratio					
2		Input		06-30-2013	361,729	237,359	124,370
		Number of Customers			100.000%	65.618%	34.382%
		Percent					
3		E-OPS			23,010,410	15,401,285	7,609,125
		Direct Distribution Operating Expense			100.000%	66.932%	33.068%
		Percent					
		Input		12/31/2012			
		Jurisdictional 4-Factor Ratio					
		Direct O & M Accis 500 - 598			20,221,960	13,135,421	7,086,539
		Direct O & M Accis 901 - 935			27,780,483	19,758,209	8,022,274
		Total			48,002,443	32,893,630	15,108,813
		Percentage			100.000%	68.525%	31.475%
		Direct Labor Accis 500 - 598			13,459,589	8,757,716	4,701,873
		Direct Labor Accis 901 - 935			6,280,527	4,982,574	1,297,953
		Total			19,740,116	13,740,290	5,999,826
		Percentage			100.000%	69.606%	30.394%
		Number of Customers			362,462	237,724	124,738
		Percentage			100.000%	65.586%	34.414%
		Net Direct Plant			865,560,849	556,413,691	309,147,158
		Percentage			100.000%	64.284%	35.716%
4		Total Percentages			400.000%	268.000%	132.000%
		Percent			100.000%	67.000%	33.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended June 30, 2013	
Average of Monthly Averages Basis	

Input	Elec/Gas North/Oregon 4-Factor	01-01-2013	System			
			Washington	Idaho	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	0
Adjustments			0	0	0	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	0
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
Net Direct Plant Percentage			100.000%	52.888%	33.009%	14.103%
Total Percentages Average (CD AA)			2,540,576,273	2,027,886,265	345,513,055	167,176,953
			100.000%	79.820%	13.600%	6.580%
			400.000%	289.385%	77.604%	33.010%
			100.000%	72.346%	19.401%	8.253%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ALLOCATION PERCENTAGES		E-ALL-12A
For Twelve Months Ended June 30, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Input	Ref	Description	System		Total	Electric	Gas North	Oregon Gas
			Washington	Idaho				
Gas North/Oregon 4-Factor								
Direct O & M Accts 500 - 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	0
Total					20,507,716	0	14,567,534	5,940,182
Percentage					100.000%	0.000%	71.034%	28.966%
Direct Labor Accts 500 - 894								
Direct Labor Accts 901 - 935					11,244,329	0	7,983,762	3,260,567
Direct Labor Accts 901 - 905 Utility 9 Only					1,531,702	0	413,533	1,118,169
Total					3,510,601	0	3,510,601	0
Percentage					16,286,632	0	11,907,896	4,378,736
					100.000%	0.000%	73.115%	26.885%
Number of Customers at								
Percentage					322,870	0	226,219	96,651
					100.000%	0.000%	70.065%	29.935%
Net Direct Plant								
Percentage					504,945,491	0	338,644,009	166,301,482
					100.000%	0.000%	67.065%	32.935%
Total Percentages								
Average (GD AA)					400.000%	0.000%	281.279%	118.721%
					100.000%	0.000%	70.320%	29.680%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ALLOCATION PERCENTAGES		E-ALL-12A
For Twelve Months Ended June 30, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
12		Net Electric Plant (before DFIT) Percent		2,117,067,200 100.0000%	1,372,117,177 64.812%	744,950,023 35.188%
13	E-PLT	Net Electric General Plant Percent		168,454,984 100.0000%	111,206,609 66.016%	57,248,375 33.984%
14		Net Allocated Schedule M's Percent		-69,918,645 100.0000%	-45,354,281 64.867%	-24,564,364 35.133%
99	Input	Not Allocated		0.0000%	0.0000%	0.0000%

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
		REVENUE							
		SALES OF ELECTRICITY:							
99	440000	Residential	316,672,245	0	213,841,743	0	213,841,743	0	142,830,502
99	442000	Commercial - Firm & Int.	285,552,220	0	201,645,890	0	201,645,890	0	83,906,330
1	442300	Industrial	121,578,624	0	58,132,687	0	58,132,687	0	63,445,937
99	444000	Public Street & Highway Lighting	7,310,750	0	4,931,079	0	4,931,079	0	2,379,671
99	448000	Interdepartmental Revenue	1,057,448	0	848,779	0	848,779	0	208,669
99	499XXXX	Unbilled Revenue	(668,965)	0	(427,969)	0	(427,969)	0	(240,996)
		TOTAL SALES TO ULTIMATE CUSTOMERS	731,502,322	0	478,972,209	0	478,972,209	0	252,530,113
1	447XXX	Sales for Resale	0	172,814,594	0	112,346,768	112,346,768	0	60,467,826
		TOTAL SALES OF ELECTRICITY	731,502,322	172,814,594	478,972,209	112,346,768	591,318,977	252,530,113	312,997,939
		OTHER OPERATING REVENUE:							
99	451000	Miscellaneous Service Revenue	581,626	0	361,228	0	361,228	0	220,398
1	453000	Sales of Water & Water Power	0	483,500	0	314,323	314,323	0	169,177
1	454000	Rent from Electric Property	2,983,345	50,862	1,992,955	33,065	2,026,020	990,390	1,008,187
1	456XXX	Other Electric Revenues	340,237	157,055,616	280,797	102,088,854	102,369,651	59,440	55,006,302
		TOTAL OTHER OPERATING REVENUE	3,905,208	157,569,978	2,634,980	102,436,242	105,071,222	1,270,228	55,133,736
		TOTAL ELECTRIC REVENUE	735,407,530	330,384,572	481,607,189	214,783,010	696,390,199	253,800,341	369,401,903
		EXPENSE							
		STEAM POWER GENERATION EXPENSE							
		OPERATION							
1	500000	Supervision & Engineering	0	319,039	0	207,407	207,407	0	111,632
1	501000	Fuel	0	30,420,891	0	19,776,621	19,776,621	0	10,644,270
1	502000	Steam Expense	0	4,339,242	0	2,820,941	2,820,941	0	1,518,301
1	505000	Electric Expense	0	976,003	0	634,500	634,500	0	341,503
1	506000	Miscellaneous Steam Power Generation Expense	148,375	2,510,806	96,251	1,632,275	1,728,526	52,124	878,531
1	507000	Rent	0	27,359	0	17,786	17,786	0	9,573
		MAINTENANCE							
1	510000	Supervision & Engineering	0	460,578	0	299,422	299,422	0	161,156
1	511000	Structures	0	721,588	0	469,104	469,104	0	252,484
1	512000	Boiler Plant	0	5,897,595	0	3,834,027	3,834,027	0	2,063,568
1	513000	Electric Plant	0	1,002,588	0	651,782	651,782	0	350,806
1	514000	Miscellaneous Steam Plant	0	695,544	0	452,173	452,173	0	243,371
		TOTAL STEAM POWER GENERATION EXP	148,375	47,371,233	96,251	30,796,038	30,892,289	52,124	16,575,195

RESULTS OF OPERATIONS

Report ID

AVISTA UTILITIES

ELECTRIC OPERATING STATEMENT

E-OPS-12A

For Twelve Months Ended June 30, 2013

Average of Monthly Averages Basis

***** SYSTEM *****

Direct

Allocated

Total

***** WASHINGTON *****

Direct

Allocated

Total

***** IDAHO *****

Direct

Allocated

Total

HYDRAULIC POWER GENERATION EXP

OPERATION

535000	Supervision & Engineering	0	2,106,228	2,106,228	0	1,360,259	1,360,259	0	736,969	736,969
536000	Water for Power	0	1,208,548	1,208,548	0	785,677	785,677	0	422,871	422,871
537000	Hydraulic Expense	4,252,371	2,837,931	7,090,302	2,595,017	1,844,939	4,437,956	1,659,354	992,992	2,652,346
538000	Electric Expense	0	6,464,412	6,464,412	0	4,202,514	4,202,514	0	2,261,898	2,261,898
539000	Miscellaneous Hydraulic Power Generation Exp	0	541,433	541,433	0	351,986	351,986	0	189,447	189,447
540000	Rent	0	1,263,133	1,263,133	0	821,163	821,163	0	441,970	441,970
540100	MT Trust Funds Land Settlement Rents	5,556,879	0	5,556,879	3,620,116	0	3,620,116	1,936,763	0	1,936,763

MAINTENANCE

541000	Supervision & Engineering	0	572,595	572,595	0	372,244	372,244	0	200,351	200,351
542000	Structures	0	495,140	495,140	0	321,891	321,891	0	175,249	175,249
543000	Reservoirs, Dams, & Waterways	0	1,323,297	1,323,297	0	860,340	860,340	0	463,057	463,057
544000	Electric Plant	0	3,370,097	3,370,097	0	2,190,900	2,190,900	0	1,179,197	1,179,197
545000	Miscellaneous Hydraulic Plant	0	438,468	438,468	0	285,048	285,048	0	153,420	153,420
	TOTAL HYDRO POWER GENERATION EXP	9,809,250	20,621,382	30,430,632	6,213,133	13,405,961	19,619,084	3,596,117	7,215,421	10,811,538

OTHER POWER GENERATION EXPENSE:

OPERATION

546000	Supervision & Engineering	0	1,000,542	1,000,542	0	650,452	650,452	0	350,090	350,090
547000	Fuel	0	80,955,601	80,955,601	0	52,629,236	52,629,236	0	28,326,365	28,326,365
548000	Generation Expense	0	2,042,139	2,042,139	0	1,327,595	1,327,595	0	714,544	714,544
549000	Miscellaneous Other Power Generation Expense	0	500,247	500,247	0	325,211	325,211	0	175,036	175,036
550000	Rent	0	52,384	52,384	0	34,055	34,055	0	18,329	18,329

MAINTENANCE

551000	Supervision & Engineering	0	1,474,311	1,474,311	0	958,450	958,450	0	515,861	515,861
552000	Structures	0	35,888	35,888	0	23,331	23,331	0	12,557	12,557
553000	Generating & Electric Equipment	0	2,315,091	2,315,091	0	1,505,041	1,505,041	0	810,050	810,050
554000	Miscellaneous Other Power Generation Plant	0	156,690	156,690	0	101,864	101,864	0	54,826	54,826
	TOTAL OTHER POWER GENERATION EXP	0	88,532,893	88,532,893	0	57,555,235	57,555,235	0	30,977,658	30,977,658

OTHER POWER SUPPLY EXPENSE:

555XXX	Purchased Power	18,160,066	229,043,990	247,213,056	0	148,901,498	148,901,498	18,160,066	80,142,492	98,311,558
556000	System Control & Load Dispatching	0	873,079	873,079	0	567,589	567,589	0	305,490	305,490
557XXX	Other Expense	10,756,780	133,575,666	144,332,446	8,269,736	86,837,540	95,107,276	2,487,044	46,738,126	49,225,120
	TOTAL OTHER POWER SUPPLY EXPENSE	28,925,846	363,492,735	392,418,581	8,269,736	236,306,627	244,576,365	20,656,110	127,186,108	147,842,218
	TOTAL PRODUCTION OPERATING EXP	38,883,471	520,018,243	538,901,714	14,579,120	338,063,861	352,642,981	24,304,351	181,954,382	206,258,733

RESULTS OF OPERATIONS

Report ID

AVISTA UTILITIES

ELECTRIC OPERATING STATEMENT

E-OPS-12A

For Twelve Months Ended June 30, 2013

Average of Monthly Averages Basis

Description

Ref/Basis Account

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	Supervision & Engineering	0	2,328,922	2,328,922	0	1,534,032	1,534,032	0	814,890	814,890
1	Lead Dispatching	0	2,147,813	2,147,813	0	1,396,295	1,396,295	0	791,520	791,520
1	Station Expense	0	403,419	403,419	0	262,263	262,263	0	141,156	141,156
1	Overhead Line Expense	0	431,223	431,223	0	280,338	280,338	0	150,885	150,885
1	Transmission of Electricity by Others	0	17,563,042	17,563,042	0	11,417,734	11,417,734	0	6,145,308	6,145,308
1	Miscellaneous Transmission Expense	0	2,016,721	2,016,721	0	1,311,070	1,311,070	0	705,651	705,651
1	Rent	0	109,967	109,967	0	71,490	71,490	0	38,477	38,477
MAINTENANCE										
1	Supervision & Engineering	0	2,089,306	2,089,306	0	1,358,258	1,358,258	0	731,048	731,048
1	Structures	52,876	339,005	391,881	42,211	220,387	262,598	10,665	118,618	129,283
1	Station Equipment	12,003	1,117,915	1,129,918	12,003	726,757	738,760	0	391,158	391,158
1	Overhead Lines	22,443	1,463,447	1,485,890	52	951,387	951,439	22,391	534,451	534,451
1	Underground Lines	0	767	767	0	499	499	0	268	268
1	Service Miscellaneous	2,328	96,548	98,876	2,328	62,766	65,094	0	33,782	33,782
TOTAL TRANSMISSION OPERATING EXP										
		89,650	30,108,095	30,197,745	56,594	19,573,274	19,629,868	33,056	10,534,821	10,567,877
E-DEPX										
99	Depreciation Expense-Production	0	26,462,133	26,462,133	0	17,203,033	17,203,033	0	9,259,100	9,259,100
99	Depreciation Expense-Transmission	0	10,372,612	10,372,612	0	6,743,235	6,743,235	0	3,629,377	3,629,377
99	Depreciation Expense-Franchises/Other Intangibles	0	1,015,064	1,015,064	0	639,893	639,893	0	355,171	355,171
99	Colstrip 3 AFIDC Reallocation Adj	0	0	0	(168,072)	0	(168,072)	0	0	168,072
99	Amortization of Investment in WNP3 Fuel Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	Amort of Acq Adj-Colstrip Common AFIDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	Amortization of Lancaster Generation	1,360,000	0	1,360,000	0	0	1,360,000	0	0	0
99	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	0	141,085	0	69,980	69,980
99	Amortization of BPA Parallel Capacity Support	4,887,777	0	4,887,777	1,041,229	0	1,441,229	3,846,548	0	3,846,548
99	Amortization of CDA Settlement - Allocated	0	39,092	39,092	0	25,414	25,414	0	13,678	13,678
99	Amortization of CDA Settlement - Direct	(879,798)	0	(879,798)	0	0	0	(879,798)	0	(879,798)
99	Amortization of ID DSNT	236,205	0	236,205	236,205	0	236,205	0	0	0
99	Amortization of WA Renewable Energy Credits	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	Amortization of CNC Transmission	835,578	0	835,578	422,316	0	422,316	413,262	0	413,262
99	Amortization of CS2 & COLSTRIP O&M	683,118	0	683,118	683,118	0	683,118	0	0	0
99	Amortization of LIDAR O&M	216,701	0	216,701	153,132	0	153,132	216,701	0	216,701
99	Amortization of Wind Generation	337,788	0	337,788	0	0	153,132	184,656	0	184,656
99	Amortization of Wartila Generators	0	0	0	0	0	574,400	0	309,157	309,157
99	Amortization of CDA Settlement - Allocated	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	Amortization of CDA Settlement - Direct	228,715	0	228,715	175,183	0	175,183	53,532	0	53,532
99	Optional Renewable Power Revenue Offset	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	Amortization of Dissolved K-F Plant	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	Amortization of Boulder Park Write Off - Idaho	418,150	0	418,150	0	0	0	418,150	0	418,150
99	Amortization of CS2 Levechal Return	(12,425,652)	0	(12,425,652)	(8,544,509)	0	(8,544,509)	(3,881,143)	0	(3,881,143)
99	Amortization of Deferred CS2 & COLSTRIP O&M	(1,380,630)	0	(1,380,630)	(576,815)	0	(576,815)	(803,815)	0	(803,815)
99	Optional Renew Solar Project Offset	(895,403)	0	(895,403)	(895,403)	0	(895,403)	0	0	0
99	Def Palouse Wind & Thornton Sw St	(91,136)	0	(91,136)	0	0	(5,471)	0	(2,944)	(2,944)
99	Taxes Other Than PFT - Prod & Trans	0	18,577,713	18,577,713	0	12,077,372	12,077,372	0	6,500,341	6,500,341
99	TOTAL PFT DEPR/AMRT/NON-PFT TAXES	(3,651,852)	57,541,756	53,909,904	(3,436,830)	37,407,896	33,951,066	(175,022)	20,133,860	19,958,838
TOTAL PRODUCTION & TRANSMISSION EXPEN										
		35,341,269	607,668,094	643,009,363	11,178,884	395,045,031	406,223,915	24,162,385	212,623,065	236,785,448

RESULTS OF OPERATIONS

Report ID

AVISTA UTILITIES

ELECTRIC OPERATING STATEMENT

E-OPS-12A

Average of Monthly Averages Basis

For Twelve Months Ended June 30, 2013

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM *****											
DISTRIBUTION EXPENSES											
3	580000	OPERATION:									
		Supervision & Engineering	356,262	2,000,433	2,356,695	228,981	1,338,930	1,567,911	127,281	661,503	788,784
3	582000	Station Expense	590,001	52,667	642,668	357,157	35,452	392,609	232,844	17,515	250,359
3	583000	Overhead Line Expense	2,244,193	538,166	2,782,359	1,520,812	360,205	1,881,017	723,381	177,961	901,342
3	584000	Underground Line Expense	1,159,031	0	1,159,031	689,857	0	689,857	469,174	0	469,174
3	585000	Street Light & Signal System Operation Expense	139,756	0	139,756	22,504	0	22,504	117,252	0	117,252
3	586000	Meter Expense	2,255,385	86,421	2,341,806	1,779,251	57,843	1,837,094	476,134	28,578	504,712
3	587000	Customer Installations Expense	487,483	133,250	620,733	203,156	89,187	292,343	254,297	44,063	298,360
3	588000	Miscellaneous Distribution Expense	3,559,235	3,373,330	6,932,565	2,486,982	2,257,971	4,744,953	1,072,253	1,115,559	2,187,812
3	589000	Rent	3,331	239,786	243,117	3,051	160,494	163,545	300	79,292	79,592
***** WASHINGTON *****											
MAINTENANCE:											
3	590000	Supervision & Engineering	233,065	1,395,087	1,628,152	158,843	933,760	1,089,605	77,220	461,327	538,547
3	591000	Structures	299,431	662	300,093	148,233	443	148,696	151,178	219	151,397
3	592000	Station Equipment	751,274	1,553,236	2,304,510	546,772	104,297	651,069	294,502	51,529	256,031
3	593000	Overhead Lines	8,406,380	42,729	8,449,109	5,477,434	28,599	5,506,033	2,928,946	14,130	2,943,076
3	594000	Underground Lines	976,294	0	976,294	581,355	0	581,355	394,939	0	394,939
3	595000	Line Transformers	580,340	390,181	970,521	491,275	261,156	752,431	89,065	129,025	218,090
3	596000	Street Light & Signal System Maintenance Exp	679,500	0	679,500	457,595	0	457,595	221,905	0	221,905
3	597000	Meters	42,689	0	42,689	22,544	0	22,544	20,145	0	20,145
3	598000	Miscellaneous Distribution Expense	276,770	157,980	434,750	228,461	108,729	334,200	48,309	52,241	100,550
***** IDAHO *****											
TOTAL DISTRIBUTION OPERATING EXP											
			23,010,410	8,567,018	31,577,428	15,401,283	5,734,076	21,135,361	7,609,125	2,832,942	10,442,067
***** SYSTEM *****											
E-DEPX											
		Depreciation Expense-Distribution	33,301,437	0	33,301,437	21,536,066	0	21,536,066	11,765,371	0	11,765,371
E-AMTX		Amortization Expense-Financials/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	26,997
E-OTX		Taxes Other Than FTT-Distribution	46,039,480	0	46,039,480	39,616,843	0	39,616,843	6,422,637	0	6,422,637
TOTAL DISTR DEPR/AMRT/NON-FTT TAXES											
			79,367,914	0	79,367,914	61,179,906	0	61,179,906	18,188,008	0	18,188,008
***** SYSTEM *****											
TOTAL DISTRIBUTION EXPENSES											
			102,378,324	8,567,018	110,945,342	76,381,191	5,734,076	82,315,267	25,797,133	2,832,942	28,630,075

RESULTS OF OPERATIONS

Report ID
E-OPS-12A

AVISTA UTILITIES

ELECTRIC OPERATING STATEMENT
For Twelve Months Ended June 30, 2013
Average of Monthly Averages Basis

Rebates - Account

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

E-008	908XXX	Description	SYSTEM		WASHINGTON		IDAHO		Total	
			Direct	Allocated	Direct	Allocated	Direct	Allocated		
2	901000	CUSTOMER ACCOUNTS EXPENSES								
2	902000	Supervision	0	425,125	0	425,125	0	425,125	0	
2	903XXX	Meter Reading Expenses	2,871,773	97,512	2,505,212	2,969,285	368,561	146,166	402,088	
2	904000	Customer Records & Collection Expenses	1,882,531	6,378,288	1,200,870	4,185,305	5,386,175	2,192,983	2,874,644	
2	905000	Uncollectible Accounts	0	2,164,361	0	1,420,210	1,420,210	744,151	744,151	
		Misc Customer Accounts	0	196,587	0	128,996	128,996	67,591	67,591	
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,754,304	9,261,873	3,704,082	6,077,455	9,781,537	3,184,418	4,234,640	
E-008	908XXX	CUSTOMER SERVICE & INFO EXPENSES:								
2	909000	Customer Assistance Expenses	18,776,001	339,878	13,740,444	225,021	13,965,465	5,035,557	116,857	5,152,414
2	910000	Advertising	20,178	1,112,106	4,745	729,242	734,487	15,433	382,364	397,797
		Misc Customer Service & Info Exp	0	172,157	0	112,966	112,966	0	59,191	59,191
		TOTAL CUSTOMER SERVICE & INFO EXP	18,796,179	1,624,141	13,745,189	1,065,729	14,810,918	5,050,990	58,412	5,609,402
2	912000	SALES EXPENSES:								
2	913000	Demonstrating & Selling Expenses	0	12,253	0	8,040	8,040	0	4,213	4,213
2	916000	Advertising	0	0	0	0	0	0	0	0
		Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	12,253	0	8,040	8,040	0	4,213	4,213
4	920000	ADMINISTRATIVE & GENERAL EXPENSES:								
4	921000	Salaries	\$52,392	30,092,490	430,088	20,161,908	20,592,056	122,324	9,930,522	10,052,846
4	922000	Office Supplies & Expenses	3,988,248	4,098,967	110,719	2,672,126	2,782,845	0	1,316,122	1,316,122
4	923000	Admin Exp Transferred-Credit	0	(83,536)	0	(55,969)	(55,969)	0	(27,567)	(27,567)
4	924000	Outside Services Employed	127,455	10,406,020	127,455	6,972,033	7,099,488	0	3,433,987	3,433,987
4	925XXX	Property Insurance Premium	0	1,406,298	0	942,220	942,220	0	464,078	464,078
4	926XXX	Injuries and Damages	22,967	2,867,643	23,965	1,921,321	1,945,286	(998)	945,322	945,322
4	927000	Employee Pensions and Benefits	169,678	968,922	125,287	649,178	774,465	44,591	319,744	364,135
4	928000	Franchise Requirements	0	0	0	0	0	5,747	0	5,747
4	930000	Regulatory Commission Expenses	2,600,205	3,807,127	1,655,835	2,475,013	4,110,848	964,370	1,332,114	2,296,484
4	931000	Miscellaneous General Expenses	111,500	3,092,265	72,250	2,072,818	2,144,077	39,241	1,020,447	1,059,688
4	935000	Rents	32,768	827,477	23,083	554,410	577,493	9,685	273,067	282,752
		Maintenance of General Plant	772,877	7,211,072	338,526	4,831,418	5,169,944	434,351	2,379,654	2,814,005
		TOTAL ADMIN & GEN OPERATING EXP	4,506,308	64,584,026	2,887,197	43,195,536	46,082,733	1,619,111	21,388,490	23,007,601

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended June 30, 2013	
Average of Monthly Averages Basis	
Ref/Basis - Account	

E-DEPX E-AMTY E-AMTY E-AMTY	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
		Direct	Allocated	Direct	Allocated	Direct	Allocated	
	Depreciation Expense-General	1,676,870	11,598,584	1,126,413	7,771,052	8,897,465	550,457	4,377,989
	Amortization Expense-General Plant - 303800	0	93,218	0	62,303	62,303	0	30,915
	Amortization Expense-Miscellaneous IT Intangible	408,898	6,198,135	402,381	4,152,750	4,555,131	6,517	2,051,902
	Amortization Expense-General Plant - 390200, 396200	0	30,471	0	20,415	20,415	0	10,056
	TOTAL A&G DEPR/AMRT/NON-FTI TAXES	2,085,768	17,920,408	1,528,794	12,006,520	13,535,314	556,974	6,470,862
	TOTAL ADMIN & GENERAL EXPENSES	6,592,076	82,504,434	4,415,091	55,202,056	59,618,047	2,176,085	29,478,463
	TOTAL EXPENSES BEFORE FTI	167,862,152	709,637,813	109,625,337	463,132,387	572,757,724	58,236,815	304,742,241
	NET OPERATING INCOME (LOSS) BEFORE FTI		188,292,137		123,632,475			64,659,662
E-FTI	FEDERAL INCOME TAX--Normal Accrual		34,693,499		23,089,285			11,624,214
E-FTI	DEFERRED FEDERAL INCOME TAX		12,716,034		8,596,817			4,119,217
E-FTI	AMORTIZED FTC - NONXON		(218,400)		(141,982)			(76,418)
	ELECTRIC NET OPERATING INCOME (LOSS)		141,101,004		92,108,355			48,992,649

ALLOCATION RATIOS

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS
 For Twelve Months Ended June 30, 2013
 Average of Monthly Averages Basis

Report ID
E-555-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000	Purchased Power	0	189,773,877	189,773,877	0	123,371,997	123,371,997	0	66,401,880	66,401,880
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Derivations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	18,169,066	0	18,169,066	0	0	0	0	18,169,066	18,169,066
1	555550	Non Monetary - Exchange Power	0	(39,528)	(39,528)	0	(25,697)	(25,697)	0	(13,831)	(13,831)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	38,682,776	38,682,776	0	25,147,673	25,147,673	0	13,535,103	13,535,103
1	555710	Intercompany Purchase	0	626,865	626,865	0	407,525	407,525	0	219,340	219,340
TOTAL ACCOUNT 555			18,169,066	229,043,990	247,213,056	0	148,901,498	148,901,498	18,169,066	80,142,492	98,311,558

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

65.0100%
 34.9900%

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,916,644	5,916,644	0	3,846,410	3,846,410	0	2,070,234	2,070,234
1	557010	Other Power Supply Expense - Financial	0	10,918,879	10,918,879	0	7,098,363	7,098,363	0	3,820,516	3,820,516
1	557150	Fuel - Economic Dispatch	0	74,183,997	74,183,997	0	48,227,016	48,227,016	0	25,956,981	25,956,981
1	557160	Power Supply Expense - Miscellaneous	369,525	723,947	1,093,472	369,525	470,638	840,163	0	253,309	253,309
99	557161	Unbilled Add-Ons	(413,945)	0	(413,945)	(216,644)	0	(216,644)	(197,301)	0	(197,301)
1	557170	Broker Fees - Power	0	1,038,538	1,038,538	0	675,154	675,154	0	363,384	363,384
1	557171	REC Broker Fees	25,812	11,952	37,764	25,812	7,770	33,582	0	4,182	4,182
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	0	321,204	321,204
99	557280	Washington ERM Deferred	5,712,697	0	5,712,697	5,712,697	0	5,712,697	0	0	0
99	557270	Other Power Supply Expense - Other Exp	171,910	0	171,910	171,910	0	171,910	0	0	0
99	557290	Washington ERM Amortization	(1,861,763)	0	(1,861,763)	(1,861,763)	0	(1,861,763)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,037,123	0	1,037,123	1,037,123	0	1,037,123	0	0	0
99	557331	Rearden Wind Costs	2,533,578	0	2,533,578	2,533,578	0	2,533,578	0	0	0
99	557380	Idaho PCA Deferred	3,875,180	0	3,875,180	0	0	0	3,875,180	0	3,875,180
99	557390	Idaho PCA Amortization	(1,512,039)	0	(1,512,039)	0	0	0	(1,512,039)	0	(1,512,039)
1	557395	Optional Renewable Power Expense Offset	0	(132,138)	(132,138)	0	(85,903)	(85,903)	0	(46,235)	(46,235)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,279,167	2,279,167	0	1,481,686	1,481,686	0	797,481	797,481
1	557711	Turbine Gas Bookout Offset	0	(2,279,167)	(2,279,167)	0	(1,481,686)	(1,481,686)	0	(797,481)	(797,481)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	40,913,847	40,913,847	0	26,598,092	26,598,092	0	14,315,755	14,315,755
TOTAL ACCOUNT 557			10,756,780	133,575,666	144,332,446	8,269,736	86,837,540	95,107,276	2,487,044	46,738,126	49,225,170

ALLOCATION RATIOS:

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

AVISTA UTILITIES

RESULTS OF OPERATIONS
 Report ID: E-903-12A
 ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES
 For Twelve Months 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 and Collections	1,882,531	6,378,288	8,260,819	1,200,870	4,185,305	5,386,175	681,661	2,192,983	2,874,644
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			1,882,531	6,378,288	8,260,819	1,200,870	4,185,305	5,386,175	681,661	2,192,983	2,874,644

ALLOCATION RATIOS:
 E-ALL 2 Number of Customers 100.0000%
 E-ALL 12 Net Electric Plant (before DFT) 100.0000%

65.618%
 34.382%
 64.812%
 35.188%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES
 For Twelve Months Ended June 30, 2013
 Average of Monthly Averages Basis

Report ID:
E-908-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****				
			Direct	Allocated	Total	Direct	Allocated	Total			
2	908000	Customer Assistance Expense	353,505	339,878	693,383	299,405	223,021	522,426	54,100	116,857	170,957
99	908600	Public Purpose Tariff Rider Expense Offset	18,751,168	0	18,751,168	13,638,100	0	13,638,100	5,113,068	0	5,113,068
99	908610	Limited Income Tax Refund Program	223,651	0	223,651	223,651	0	223,651	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(552,323)	0	(552,323)	(420,712)	0	(420,712)	(131,611)	0	(131,611)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			18,776,001	339,878	19,115,879	13,740,444	223,021	13,963,465	5,035,557	116,857	5,152,414

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.0000%
E-ALL	99	Not Allocated	0.0000%

			65.618%
			0.0000%
			34.382%
			0.0000%

AVISTA UTILITIES

RESULTS OF OPERATIONS

ELECTRIC INTEREST DEDUCTION FOR FIT

For Twelve Months Ended June 30, 2013

Average of Monthly Averages Basis

Report ID:
E-INT-12A

Ref/Basis Description System Washington Idaho

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

E-APL Net Rate Base 1,832,586,752 1,193,943,870 638,642,882

Interest Deduction for FIT Calculation 56,144,633 36,391,409 19,753,224

- 1 AMA Actual Debt Ratio
- 2 AMA Actual Debt Cost

RESULTS OF OPERATIONS		Report ID:
ELECTRIC FEDERAL INCOME TAXES		E-FIT-12A
For Twelve Months Ended June 30, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
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Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue		1,065,792,102	696,390,199	369,401,903
E-OPS	Less: Operating & Maintenance Expense		724,215,971	464,091,438	260,124,533
E-OPS	Less: Book Deprec/Amort and Reg Amortizations		88,666,801	56,972,071	31,694,730
E-OTX	Less: Taxes Other than FIT		64,617,193	51,694,215	12,922,978
	Net Operating Income Before FIT		188,292,137	123,632,475	64,659,662
E-INT	Less: Interest Expense		56,144,633	36,391,409	19,753,224
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj		0	(168,072)	168,072
E-SCM	Plus: Schedule M Adjustments		(32,504,372)	(21,159,592)	(11,344,780)
	Taxable Net Operating Income		99,643,132	66,249,546	33,393,586
	Tax Rate		35.00%	35.00%	35.00%
	Total Federal Income Tax		34,875,096	23,187,341	11,687,755
1	Production Tax Credit		(181,597)	(118,056)	(63,541)
1	Investment Tax Credit - Noxon *		0	0	0
	Total Net Federal Income Tax		34,693,499	23,069,285	11,624,214
E-DTE	Deferred FIT		12,716,034	8,596,817	4,119,217
1	Amortized Investment Tax Credit - Noxon		(218,400)	(141,982)	(76,418)
	Total Net FIT/Deferred FIT		47,191,133	31,524,120	15,667,013

ALLOCATION RATIOS:

	Production/Transmission Ratio		65.010%	34.990%
E-ALL 1	100.000%			
E-ALL 99	0.000%		0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
ELECTRIC SCHEDULE M ITEMS		E-SCM-12A
For Twelve Months Ended June 30, 2013		
Average of Monthly Averages Basis		
Ref/Basis	Description	

Ref/Basis	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****	
		Direct	Allocated	Direct	Allocated	Direct	Allocated
997000	Book Depreciation & Amortization	35,414,202	55,770,217	23,091,857	36,612,681	59,704,538	12,322,345
12	Contributions In Aid of Construction	0	4,063,006	0	2,633,315	2,633,315	0
2	Injuries and Damages	0	(78,000)	0	(51,182)	(51,182)	0
12	Salvage	0	0	0	0	0	0
997003	Boulder Park Write Off	(103,282)	0	0	0	0	(103,282)
997004	FAS106 Current Retiree Medical Accrual	0	4,377,828	0	2,933,145	2,933,145	0
4	FAS106 Current Retiree Medical Accrual	0	0	0	0	0	0
99	Idaho PCA	2,834,966	0	0	0	0	2,834,966
997007	Idaho DSM Book Amortization	0	0	0	0	0	0
997008	Rathdunn Turbine Lease	0	(33,828)	0	(21,992)	(21,992)	0
1	Rathdunn Turbine Lease	0	392,205	0	262,777	262,777	0
4	Airplane Lease Payments	0	1,519,769	0	984,993	984,993	0
12	Redemption Expense Amortization	0	0	0	0	0	0
997016	Amort - Invest in Exch Pwr (405.92, 93.95, 95.98)	2,450,031	0	2,450,031	0	2,450,031	0
99	DSM Tariff Rider	(11,240,130)	145	(7,664,142)	97	(7,664,045)	(3,575,988)
997018	CSS Temporary Service Fees	94,899	0	15,210	0	15,210	79,689
1	FAS87 Current Pension Accrual	0	(8,805,891)	0	(5,899,947)	(5,899,947)	0
4	Wartsila Generators Amortization	337,788	0	153,132	0	153,132	184,656
99	Kettle Falls Disallowance	(134,592)	0	(134,592)	0	(134,592)	0
99	Uncollectibles	0	0	0	0	0	0
2	RTO Funding Amortization	0	0	0	0	0	0
997028	FAST106 Post Retirement Benefits	169,678	0	125,287	0	125,287	44,391
99	Interest Rate Swaps	0	3,211,086	0	2,081,169	2,081,169	0
997032	BPA Residential Exchange	(1,503,337)	0	(1,155,363)	0	(1,155,363)	(347,974)
99	Montana Hydro Settlement	1,037,316	0	676,632	0	676,632	360,684
997033	Rathdunn Turbine Lease, Tax	0	(374,509)	0	(243,468)	(243,468)	0
99	Washington Deferred Power Costs	3,931,708	0	3,931,708	0	3,931,708	0
997043	Non-Monetary Power Costs	0	(39,528)	0	(25,697)	(25,697)	0
1	Section 199 Manufacturing Deduction	0	(1,478,832)	0	(961,389)	(961,389)	0
1	Nez Perce Settlement	(16,796)	0	(22,008)	0	(22,008)	0
997046	Clark Fork Preventive Maint Exp (PME's)	267,228	0	0	0	0	267,228
99	AFUDC	0	(2,441,654)	0	(1,582,485)	(1,582,485)	0
12	Tax Depreciation	0	(134,471,830)	0	(87,615,121)	(87,615,121)	0
997049	CS2 Levelized Return	418,150	0	0	0	0	418,150
99	Wind Generation AFUDC - IID	(1,204,377)	0	0	0	0	(1,204,377)
99	Noxon Spill	0	47,156	0	31,595	31,595	0
4	Renewable Energy Cert Fees	0	0	0	0	0	0
997053	Spokane River Relicensing	78,736	0	72,939	0	72,939	5,797
99	Colstrp Settlement	0	0	0	0	0	0
997058		0	0	0	0	0	0

Ref/Basis	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
		Direct	Allocated	Direct	Allocated	Direct	Allocated	
99	Spokane River Refinancing PNE	73,312	0	46,316	0	26,996	0	26,996
1	CDA Fund Settlement	11,065	200,000	11,065	130,020	0	69,980	69,980
4	Gain on Sale of Office Bldg	0	0	0	0	0	0	0
997062	CDA Lake Settlement	183,093	1,535,216	152,118	998,044	30,975	537,172	568,147
1	Chicago Climate Exchange	0	0	0	0	0	0	0
99	Amortization - Unbilled Revenue Add-Ins	(796,921)	0	(622,921)	0	(174,000)	0	(174,000)
997065	CDA IPA Fund	0	0	0	0	0	0	0
1	Noxon	0	0	0	0	0	0	0
997068	Lancaster Deferral	1,360,000	0	1,360,000	0	0	0	0
1	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0
997072	DSIT Amortization - ID	(1,512,737)	0	0	0	(1,512,737)	0	(1,512,737)
1	Book Transportation Depreciation	0	5,625,467	0	3,665,273	0	1,960,194	1,960,194
11	Deferred Compensation	0	884,382	0	592,536	0	291,846	291,846
1	Meal Disallowances	0	325,316	0	217,962	0	107,354	107,354
1	Paid Time Off	0	(29,074)	0	(19,480)	0	(9,594)	(9,594)
2	Customer Uncollectibles	0	(144,082)	0	(94,544)	0	(49,538)	(49,538)
99	Deferred O&M Colstrip & CS2	(545,052)	0	(154,499)	0	(390,553)	0	(390,553)
99	CNC Transmission	252,637	0	164,618	0	88,019	0	88,019
99	LIDAR O&M Reg Def DFTT	(212,285)	0	(212,285)	0	0	0	0
99	Smart Grid	1,007,087	0	1,007,087	0	0	0	0
99	EWERB Renewable Energy Credits	(238,733)	0	(238,733)	0	0	0	0
99	Palouse Wind & Thornton	0	0	0	0	0	0	0
99	W/A REC Deferral	1,141,233	0	1,141,233	0	0	0	0
99	CDA Settlement Costs	0	26,790	0	0	0	0	0
99	BPA Parallel Capacity	3,859,386	0	0	17,416	3,859,386	9,374	9,374
997097	TOTAL SCHEDULE M ADJUSTMENTS	37,414,273	(69,918,645)	24,194,690	(45,354,282)	13,219,583	(24,564,363)	(11,344,780)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.618%	34.382%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.932%	33.068%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	10	Net Electric Distribution Plant	100.000%	64.186%	35.814%
E-ALL	11	Book Depreciation	100.000%	65.155%	34.845%
E-ALL	12	Net Electric Plant (before DFTT)	100.000%	64.812%	35.188%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

Report ID:
E-DTE-12A

AVISTA UTILITIES

ELECTRIC DEFERRED INCOME TAX EXPENSES

For Twelve Months Ended June 30, 2013

Average of Monthly Averages Basis

Ref/Basis Acct No Description

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	0	12,890,107	12,890,107	0	8,361,426	8,361,426	0	4,528,681	4,528,681
99	410100	3,495,706	0	3,495,706	3,495,706	0	3,495,706	0	0	0
99	410100	1,031,835	0	1,031,835	0	0	0	1,031,835	0	1,031,835
	410100	4,527,541	12,890,107	17,417,648	3,495,706	8,361,426	11,857,132	1,031,835	4,528,681	5,560,516
14	411100	0	(293,363)	(293,363)	0	(190,296)	(190,296)	0	(103,067)	(103,067)
99	411100	(3,070,019)	0	(3,070,019)	(3,070,019)	0	(3,070,019)	0	0	0
99	411100	(1,338,232)	0	(1,338,232)	0	0	0	(1,338,232)	0	(1,338,232)
	411100	(4,408,251)	(293,363)	(4,701,614)	(3,070,019)	(190,296)	(3,260,315)	(1,338,232)	(103,067)	(1,441,299)
Total Deferred Federal Income Tax Expense		119,290	12,596,744	12,716,034	425,687	8,171,130	8,596,817	(306,397)	4,425,614	4,119,217

E-ALL 14 Net Allocated Schedule M's
E-ALL 99 Not Allocated

100.000%
0.000%

64.867%
0.000%

35.133%
0.000%

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

Report ID:
 E-OTX-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	31,284	31,284	0	20,338	20,338	0	10,946	10,946
1	408140	State Kwh Generation Tax	0	1,561,949	1,561,949	0	1,015,423	1,015,423	0	546,526	546,526
1	408150	R&P Property Tax--Production	0	12,008,178	12,008,178	0	7,806,517	7,806,517	0	4,201,661	4,201,661
1	408180	R&P Property Tax--Transmission	0	4,299,156	4,299,156	0	2,794,881	2,794,881	0	1,504,275	1,504,275
1	409100	State Income Tax--Montana & Oregon	0	677,146	677,146	0	440,213	440,213	0	236,933	236,933
TOTAL PRODUCTION & TRANSMISSION			0	18,577,713	18,577,713	0	12,077,372	12,077,372	0	6,500,341	6,500,341
DISTRIBUTION											
99	408110	State Excise Tax	18,390,912	0	18,390,912	18,390,912	0	18,390,912	0	0	0
99	408120	Municipal Occupation & License Tax	19,924,211	0	19,924,211	16,784,685	0	16,784,685	0	3,139,526	3,139,526
99	408160	Miscellaneous State or Local Tax--WA & ID	90	0	90	0	0	0	0	90	90
99	408170	R&P Property Tax--Distribution	7,041,796	0	7,041,796	4,441,246	0	4,441,246	0	2,600,550	2,600,550
99	409100	State Income Tax--Idaho	682,471	0	682,471	0	0	0	0	682,471	682,471
TOTAL DISTRIBUTION			46,039,480	0	46,039,480	39,616,843	0	39,616,843	0	6,422,637	6,422,637
TOTAL TAXES OTHER THAN FIT			46,039,480	18,577,713	64,617,193	39,616,843	12,077,372	51,694,215	6,422,637	6,500,341	12,922,978

ALLOCATION RATIOS:

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

	65.0100%	34.9900%
	67.0000% <td>33.0000%</td>	33.0000%
	0.0000% <td>0.0000%</td>	0.0000%

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
		PLANT IN SERVICE						
		INTANGIBLE PLANT:						
1	182324	CDA Lake CDR Fund - Allocated	0	9,350,000	0	6,078,435	0	3,271,565
1	182325	CDA Lake IPA Fund	0	2,000,000	0	1,300,200	0	699,800
1	182333	CDA Settlement Costs	0	1,632,446	0	1,061,253	0	571,193
1	182381	CDA Settlement Past Storage	0	36,284,083	0	23,588,282	0	12,695,801
1	302000	Franchises & Consents	602,704	44,049,218	602,704	28,636,397	0	15,412,821
1	303000	Misc Intangible Plant-(C-IPPL)	153,179	3,357,398	153,179	2,208,169	0	1,149,229
1	303100	Misc Intangible Plant-PC Software (C-IPL)	2,038,003	30,173,694	2,005,631	20,216,375	32,372	9,989,691
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,199,612	0	1,473,740	0	725,872
		TOTAL INTANGIBLE PLANT	2,793,886	129,046,451	2,761,514	84,562,851	32,372	44,483,600
		TOTAL INTANGIBLE PLANT						44,515,972
		STEAM PRODUCTION PLANT:						
1	310XXX	Land & Land Rights	0	2,947,036	0	1,915,868	0	1,031,168
1	311XXX	Structures & Improvements	0	126,307,824	0	82,112,716	0	44,195,108
1	312000	Boiler Plant	0	171,291,853	0	111,356,834	0	59,935,019
1	313000	Generators	0	6,770	0	4,401	0	2,369
1	314000	Turbogenerator Units	0	52,325,239	0	34,016,638	0	18,308,601
1	315000	Accessory Electric Equipment	0	26,519,946	0	17,240,617	0	9,279,329
1	316000	Miscellaneous Power Plant Equipment	0	15,954,542	0	10,372,048	0	5,582,494
		TOTAL STEAM PRODUCTION PLANT	0	395,353,210	0	257,019,122	0	138,334,088
		HYDRAULIC PRODUCTION PLANT:						
1	330XXX	Land & Land Rights	0	57,601,186	0	37,446,531	0	20,154,655
1	331XXX	Structures & Improvements	0	44,143,907	0	28,697,954	0	15,445,953
1	332XXX	Reservoirs, Dams, & Waterways	0	126,571,632	0	82,284,218	0	44,287,414
1	333000	Waterwheels, Turbines, & Generators	0	163,033,648	0	105,988,175	0	57,045,473
1	334000	Accessory Electric Equipment	0	34,379,039	0	22,349,813	0	12,029,226
1	335XXX	Miscellaneous Power Plant Equipment	0	8,127,753	0	5,283,852	0	2,843,901
1	336000	Roads, Railroads, & Bridges	0	2,020,755	0	1,313,693	0	707,062
		TOTAL HYDRAULIC PRODUCTION PLANT	0	435,877,920	0	283,364,236	0	152,513,684
		OTHER PRODUCTION PLANT:						
1	340200	Land & Land Rights	0	905,168	0	588,450	0	316,718
1	341000	Structures & Improvements	0	16,561,108	0	10,766,376	0	5,794,732
1	342000	Fuel Holders, Producers, & Accessories	0	21,178,972	0	13,768,450	0	7,410,522
1	343000	Prime Movers	0	23,080,477	0	15,004,618	0	8,075,859
1	344000	Generators	0	204,357,130	0	132,852,570	0	71,504,560
1	344010	Generators - Solar	0	149,512	0	97,198	0	52,314
1	345000	Accessory Electric Equipment	0	17,452,878	0	11,346,116	0	6,106,762
1	345010	Accessory Electric Equipment - Solar	0	33,149	0	21,550	0	11,599
1	346000	Miscellaneous Power Plant Equipment	0	1,709,088	0	1,111,078	0	598,010
		TOTAL OTHER PRODUCTION PLANT	0	285,427,482	0	185,556,406	0	99,871,076
		TOTAL OTHER PRODUCTION PLANT	0	1,116,658,612	0	725,939,764	0	390,718,848
		TOTAL PRODUCTION PLANT	0	1,116,658,612	0	725,939,764	0	390,718,848

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT											
1	350XXX	Land & Land Rights	0	19,410,412	19,410,412	0	12,618,709	12,618,709	0	6,791,703	6,791,703
1	352XXX	Structures & Improvements	0	16,993,783	16,993,783	0	11,047,658	11,047,658	0	5,946,125	5,946,125
1	353000	Station Equipment	0	211,237,286	211,237,286	0	137,325,360	137,325,360	0	73,911,926	73,911,926
1	354000	Towers & Fixtures	0	17,123,047	17,123,047	0	11,131,693	11,131,693	0	5,991,354	5,991,354
1	355000	Poles & Fixtures	0	151,982,084	151,982,084	0	98,803,553	98,803,553	0	53,178,531	53,178,531
1	356000	Overhead Conductors & Devices	0	115,394,472	115,394,472	0	75,017,946	75,017,946	0	40,376,526	40,376,526
1	357000	Underground Conduit	0	2,605,487	2,605,487	0	1,693,827	1,693,827	0	911,660	911,660
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,514,780	1,514,780	0	815,292	815,292
1	359000	Roads & Trails	0	1,875,479	1,875,479	0	1,219,249	1,219,249	0	656,230	656,230
TOTAL TRANSMISSION PLANT											
			0	538,952,122	538,952,122	0	350,372,775	350,372,775	0	188,579,347	188,579,347
DISTRIBUTION PLANT											
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Encasements	2,047,998	0	2,047,998	326,066	0	326,066	1,721,932	0	1,721,932
99	361000	Structures & Improvements	17,849,343	0	17,849,343	12,643,895	0	12,643,895	5,205,448	0	5,205,448
99	362000	Station Equipment	110,394,349	0	110,394,349	72,719,536	0	72,719,536	37,674,813	0	37,674,813
99	364000	Poles, Towers, & Fixtures	260,492,881	0	260,492,881	161,474,280	0	161,474,280	99,018,601	0	99,018,601
99	365000	Overhead Conductors & Devices	174,438,151	0	174,438,151	108,758,009	0	108,758,009	65,680,142	0	65,680,142
99	366000	Underground Conductors & Devices	84,637,968	0	84,637,968	53,668,541	0	53,668,541	30,969,427	0	30,969,427
99	367000	Underground Conduit	141,318,236	0	141,318,236	90,832,214	0	90,832,214	50,486,022	0	50,486,022
99	368000	Line Transformers	199,428,136	0	199,428,136	133,093,728	0	133,093,728	66,334,408	0	66,334,408
99	369XXX	Services	129,637,506	0	129,637,506	82,798,611	0	82,798,611	46,838,895	0	46,838,895
99	370000	Meters	47,979,285	0	47,979,285	26,874,505	0	26,874,505	21,104,780	0	21,104,780
99	373XXX	Street Light & Signal Systems	36,566,579	0	36,566,579	22,195,457	0	22,195,457	14,371,122	0	14,371,122
TOTAL DISTRIBUTION PLANT											
			1,209,375,063	0	1,209,375,063	768,725,780	0	768,725,780	440,649,283	0	440,649,283
GENERAL PLANT (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,084,407	3,108,652	4,193,059	375,754	2,082,797	2,458,551	708,653	1,025,855	1,734,508
4	390XXX	Structures & Improvements	12,327,001	53,467,437	65,794,438	5,979,976	35,823,183	41,803,159	6,347,025	17,644,254	23,991,279
4	391XXX	Office Furniture & Equipment	2,470,292	37,517,789	39,988,081	2,453,342	25,136,919	27,590,261	16,950	12,380,870	12,397,820
4	392XXX	Transportation Equipment	13,202,193	8,464,070	21,666,263	9,449,313	5,670,927	15,120,240	3,752,880	2,793,143	6,546,023
4	393000	Stores Equipment	282,442	1,779,860	2,062,302	122,651	1,192,506	1,315,157	159,791	587,354	747,145
4	394000	Tools, Shop & Garage Equipment	1,546,330	7,564,527	9,110,857	1,167,413	5,068,233	6,235,646	378,917	2,496,294	2,875,211
4	395000	Laboratory Equipment	269,380	1,107,981	1,377,361	178,648	742,347	920,995	90,732	365,634	456,366
4	396XXX	Power Operated Equipment	28,348,736	10,617,930	38,966,666	17,451,803	7,114,013	24,565,816	10,896,933	3,503,917	14,400,850
4	397XXX	Communications Equipment	15,420,243	53,305,758	68,726,001	9,293,577	35,714,858	45,108,435	6,026,666	17,590,900	23,617,566
4	398000	Miscellaneous Equipment	2,371	327,474	329,845	31	219,408	219,439	2,340	108,066	110,406
TOTAL GENERAL PLANT											
			74,953,395	177,261,478	252,214,873	46,572,508	118,765,191	165,337,699	28,380,887	58,496,287	86,877,174
TOTAL PLANT IN SERVICE											
			1,287,122,344	1,961,918,663	3,249,041,007	818,059,802	1,279,640,581	2,097,700,383	469,062,542	682,278,082	1,151,340,624

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO			
			Direct	Allocated	Direct	Allocated	Direct	Allocated		
ACCUMLATED DEPRECIATION										
E-ADPE		Steam Production Plant	0	(278,613,529)	0	(181,126,655)	(181,126,655)	0	(97,486,874)	
E-ADPE		Hydro Production Plant	0	(115,681,932)	0	(75,204,824)	(75,204,824)	0	(40,477,108)	
E-ADPE		Other Production Plant	0	(78,427,074)	0	(50,985,441)	(50,985,441)	0	(27,441,633)	
E-ADPE		Transmission Plant	0	(183,531,513)	0	(119,313,837)	(119,313,837)	0	(64,217,676)	
E-ADPE		Distribution Plant	(367,707,788)	0	(228,404,350)	0	(228,494,350)	0	(139,213,438)	
E-ADPE		General Plant	(21,475,919)	(62,283,970)	(12,400,830)	(41,730,260)	(54,131,000)	(9,075,069)	(20,553,710)	
E-ADPE		TOTAL ACCUMULATED DEPRECIATION	(389,183,707)	(718,538,018)	(240,805,180)	(468,361,017)	(709,256,197)	(148,288,527)	(398,465,528)	
ACCUMLATED AMORTIZATION										
E-AMMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,099,694)	0	(4,615,511)	(4,615,511)	0	(2,484,183)	
E-AMMT		Distribution-Franchises/Misc Intangibles	(95,120)	0	(95,120)	0	(95,120)	0	(20,489)	
E-AMMT		General Plant - 303000	0	(59,790)	0	(39,301)	(39,301)	0	(20,489)	
E-AMMT		Miscellaneous IT Intangible Plant -3031XX	(473,974)	(16,243,065)	(470,036)	(10,882,853)	(11,352,889)	(3,938)	(5,364,150)	
E-AMMT		General Plant - 390200, 390200	(120,874)	(159,566)	(117,279)	(106,909)	(224,188)	(3,595)	(52,657)	
E-AMMT		TOTAL ACCUMULATED AMORTIZATION	(689,968)	(23,562,115)	(682,435)	(15,644,574)	(16,327,009)	(7,533)	(7,917,541)	
TOTAL ACCUMULATED DEPR/AMORT			(389,873,675)	(742,100,133)	(241,577,615)	(484,005,591)	(725,583,206)	(148,296,060)	(258,094,542)	
NET ELECTRIC UTILITY PLANT before DFT			897,248,669	1,219,818,530	2,117,067,199	576,482,187	795,634,990	1,372,117,177	320,766,482	424,183,540
ACCUMLATED DFT										
12		ADPT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	
1		ADPT - Colstrip PCB (283200)	0	(359,958)	0	(234,009)	(234,009)	0	(125,949)	
12		ADPT - Electric Plant In Service (282900)	0	(282,929,362)	0	(183,372,178)	(183,372,178)	0	(99,557,184)	
4		ADPT - Common Plant (282900 from C-DTX)	0	(26,630,292)	0	(17,842,296)	(17,842,296)	0	(8,787,996)	
4		ADPT - Common Plant (283750 from C-DTX)	0	(223,567)	0	(149,790)	(149,790)	0	(73,777)	
1		ADPT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	
1		ADPT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	
1		ADPT - CDA Lake Settlement - Allocated (283382)	0	(12,699,429)	0	(8,255,899)	(8,255,899)	0	(4,443,530)	
1		ADPT - CDA Settlement Costs (283333)	0	(135,256)	0	(87,930)	(87,930)	0	(47,326)	
12		ADPT - Electric portion of Bond Redemptions (283850)	0	(4,617,864)	0	(2,992,930)	(2,992,930)	0	(1,624,934)	
TOTAL ACCUMULATED DFT			0	(327,595,728)	0	(212,935,032)	(212,935,032)	0	(114,660,696)	
NET ELECTRIC UTILITY PLANT			897,248,669	892,222,802	1,789,471,471	576,482,187	582,699,958	1,159,182,145	320,766,482	309,522,844

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.0000%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%
E-ALL	12	Net Electric Plant (before DFT)	64.812%
E-ALL	99	Not Allocated	0.0000%

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	897,248,669	892,222,802	1,789,471,471	576,482,187	582,699,958	1,159,182,145	320,766,482	309,522,844	630,289,326
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (2353850)	0	0	0	0	0	0	0	0	0
4	ADFTT - Gain on Sale of General Office Bldg (190850)	0	0	0	(1,026,427)	0	(1,026,427)	0	0	0
99	Colstrip 3 AFUDC Reallocation	0	0	0	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	(825,313)	0	(825,313)	(1,749,906)	0	(1,749,906)
99	Colstrip Disallowed AFUDC (1111100)	(2,575,219)	0	(2,575,219)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	4,437,336	0	4,437,336	2,476,587	0	2,476,587
99	Kettle Falls Disallowed Accumulated Depr (108030)	6,913,923	0	6,913,923	331,512	0	331,512	0	0	0
99	ADFTT - Kettle Falls Disallowed (190420)	331,512	0	331,512	0	0	0	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,115,318	0	1,115,318	0	0	0	1,115,318	0	1,115,318
99	ADFTT - Boulder Park Disallowed (190040)	519,638	0	519,638	0	0	0	519,638	0	519,638
99	Investment in WNP3 Exchange Power (124900, 124930)	16,333,146	0	16,333,146	16,333,146	0	16,333,146	0	0	0
99	ADFTT - WNP3 Exchange Power (283120)	(2,935,347)	0	(2,935,347)	(2,935,347)	0	(2,935,347)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,204,269	0	1,204,269	1,204,269	0	1,204,269	0	0	0
99	CDA Lake Settlement - ID (186382)	240,056	0	240,056	0	0	0	240,056	0	240,056
99	ADFTT - CDA Lake Settlement - Direct (283382)	(505,515)	0	(505,515)	(421,495)	0	(421,495)	(84,020)	0	(84,020)
99	CDA CDR Fund - Direct (182324)	87,599	0	87,599	87,599	0	87,599	0	0	0
99	ADFTT - CDA CDR Fund - Direct (283324)	(30,660)	0	(30,660)	(30,660)	0	(30,660)	0	0	0
99	Spokane River Relicensing (182322)	622,362	0	622,362	577,438	0	577,438	44,924	0	44,924
99	ADFTT - Spokane River Relicensing (283322)	(217,802)	0	(217,802)	(202,084)	0	(202,084)	(15,718)	0	(15,718)
99	Spokane River PM&Es (182323)	575,886	0	575,886	366,668	0	366,668	209,218	0	209,218
99	ADFTT - Spokane River PM&Es (283323)	(201,584)	0	(201,584)	(128,358)	0	(128,358)	(73,226)	0	(73,226)
99	Montana Riverbed Settlement (186360)	4,059,045	0	4,059,045	2,706,480	0	2,706,480	1,352,565	0	1,352,565
99	ADFTT - Montana Riverbed Settlement (283365)	(1,420,666)	0	(1,420,666)	(947,269)	0	(947,269)	(473,397)	0	(473,397)
99	Lancaster Generation (182312)	3,966,667	0	3,966,667	3,966,667	0	3,966,667	0	0	0
99	ADFTT - Lancaster Generation (283312)	(1,388,333)	0	(1,388,333)	(1,388,333)	0	(1,388,333)	0	0	0
99	Weatherization Loans - Sandpoint (124330)	61,177	0	61,177	0	0	0	61,177	0	61,177
4	Customer Advances (252000)	(951,920)	(3,331)	(955,251)	(247,668)	(2,232)	(249,900)	(704,252)	(1,099)	(705,351)
99	Customer Deposits (235199)	(1,710,269)	0	(1,710,269)	(1,710,269)	0	(1,710,269)	0	0	0
C-WKC	Working Capital	18,752,791	7,663,067	26,415,858	18,752,791	0	18,752,791	0	7,663,067	7,663,067
	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	35,455,545	7,659,736	43,115,281	34,763,957	(2,232)	34,761,725	691,588	7,661,968	8,353,556
	NET RATE BASE	932,704,214	899,882,538	1,832,586,752	611,246,144	582,697,726	1,193,943,870	321,458,070	317,184,812	638,642,882

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-DEPX-12A
ELECTRIC DEPRECIATION EXPENSE	
For Twelve Months Ended June 30, 2013	
Average of Monthly Averages Basis	

Ref/Basis	System Total	Assigned or Allocated		***** ELECTRIC *****	***** WASHINGTON *****		***** IDAHO *****		
		Assigned or Allocated to Electric	Assigned or Allocated to Gas-North		Assigned or Allocated to Gas-South	Direct	Allocated	Direct	Allocated
Electric Production									
1 Steam (ED-AN)	9,173,650	9,173,650		9,173,650	9,173,650	5,963,790	5,963,790	3,209,860	3,209,860
1 Hydro (ED-AN)	8,520,361	8,520,361		8,520,361	8,520,361	5,539,087	5,539,087	2,981,274	2,981,274
1 Other (ED-AN)	8,768,122	8,768,122		8,768,122	8,768,122	5,700,156	5,700,156	3,067,966	3,067,966
Total Electric Production	26,462,133	26,462,133		26,462,133	26,462,133	17,203,033	17,203,033	9,259,100	9,259,100
Electric Transmission									
1 ED-AN	10,372,612	10,372,612		10,372,612	10,372,612	6,743,235	6,743,235	3,629,377	3,629,377
Total Electric Transmission	10,372,612	10,372,612		10,372,612	10,372,612	6,743,235	6,743,235	3,629,377	3,629,377
Electric Distribution									
ED-ID	11,765,371	11,765,371		11,765,371	11,765,371	21,536,066	21,536,066	11,765,371	11,765,371
ED-WA	21,536,066	21,536,066		21,536,066	21,536,066	21,536,066	21,536,066	11,765,371	11,765,371
Total Electric Distribution	33,301,437	33,301,437		33,301,437	33,301,437	21,536,066	21,536,066	11,765,371	11,765,371
Gas Underground Storage									
GD-AN	583,492		583,492						
GD-OR	112,996			112,996					
Total Gas Underground Storage	696,488		583,492						
Gas Distribution									
GD-AN	55,077		55,077						
GD-ID	3,777,031		3,777,031						
GD-WA	7,338,253		7,338,253						
GD-OR	3,856,513			3,856,513					
Total Gas Distribution	15,026,874		11,170,361						
General Plant									
4 ED-AN	2,559,940	2,559,940		2,559,940	2,559,940	1,715,160	1,715,160	844,780	844,780
ED-ID	248,485	248,485		248,485	248,485			248,485	248,485
ED-WA	1,003,053	1,003,053		1,003,053	1,003,053	5,780,673	5,780,673	2,847,197	2,847,197
7.4 CD-AA	11,925,843	8,627,870	2,313,733	8,627,870	8,627,870	275,219	275,219	135,555	135,555
9.4 CD-AN	518,516	410,774	107,742	410,774	410,774			301,972	301,972
9 CD-ID	381,177	301,972	79,205	301,972	301,972				
9 CD-WA	155,716	123,360	32,356	123,360	123,360				
8 GD-AA	164,925	115,975	48,950						
GD-AN	33,041		33,041						
GD-ID	61,816		61,816						
GD-WA	226,806		226,806						
GD-OR	254,900		254,900						
Total General Plant	17,534,218	13,275,454	2,970,674	1,676,870	11,598,584	1,126,413	7,771,052	8,897,465	550,457
Total Depreciation Expense	103,393,762	83,411,636	14,724,527	5,257,599	34,978,307	48,433,329	83,411,636	22,662,479	31,717,320

Allocation Ratios:	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1 Production/Transmission Ratio	65.010%	34.990%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4 Jurisdictional 4-Factor Ratio	67.000%	33.000%
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%			

Ref/Basis	System	Assigned or Allocated to Electric		Assigned or Allocated to Gas-North		Assigned or Allocated to Gas-South		***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****		
		Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	
Production/Transmission														
1 Franchises (302000)	ED-AN	918,400	918,400		918,400		918,400	918,400	918,400		597,052		321,348	321,348
1 Misc Intangible Pft (303000)	ED-AN	96,664	96,664		96,664		96,664	96,664	96,664		67,841		33,823	33,823
Total Production/Transmission		1,015,064	1,015,064		1,015,064		1,015,064	1,015,064	1,015,064		659,893		355,171	355,171
Distribution														
Franchises (302000)	ED-WA	24,153	24,153		24,153		24,153	24,153	24,153		2,844		28,218	28,218
Misc Intangible Pft (303000)	ED-WA	2,844	2,844		2,844		2,844	2,844	2,844		26,997		2,697	2,697
Total Distribution		26,997	26,997		26,997		26,997	26,997	26,997		26,997		30,915	30,915
General Plant - 303000														
7,4	CD-AA	118,196	85,510		85,510		85,510	85,510	85,510		57,292		28,218	28,218
9,1	CD-AN	9,729	7,708		7,708		7,708	7,708	7,708		5,011		2,697	2,697
	GD-ID	4,059	2,021		2,021		2,021	2,021	2,021					
	GD-WA	23,344	23,344		23,344		23,344	23,344	23,344					
	GD-OR	7,778	7,778		7,778		7,778	7,778	7,778					
Total General Plant - 303000		163,106	93,218		93,218		93,218	93,218	93,218		62,303		30,915	30,915
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	8,296,244	6,002,000		6,002,000		6,002,000	6,002,000	6,002,000		4,021,340		1,980,660	1,980,660
9,4	CD-AN	1,249	990		990		990	990	990		663		327	327
9,4	CD-ID	2,234	1,770		1,770		1,770	1,770	1,770				64,398	64,398
4	ED-AN	195,145	195,145		195,145		195,145	195,145	195,145		130,747		64,398	64,398
	ED-ID	4,747	4,747		4,747		4,747	4,747	4,747				4,747	4,747
	ED-WA	402,381	402,381		402,381		402,381	402,381	402,381					
	GD-AA	433,612	304,916		304,916		304,916	304,916	304,916					
	GD-AN	2,353	2,353		2,353		2,353	2,353	2,353					
	GD-OR	250	250		250		250	250	250					
Total Miscellaneous IT Intangible Pft - 3031XX		9,338,215	6,607,033		6,198,135		6,607,033	6,607,033	6,607,033		4,152,750		2,045,385	2,051,902
Gas Underground Storage														
	GD-AN	227	227		227		227	227	227					
Total Gas Underground Storage		227	227		227		227	227	227					
General Plant - 390200, 396200														
7,4	CD-AA	28,812	20,844		20,844		20,844	20,844	20,844		13,965		6,879	6,879
4	ED-AN	9,627	9,627		9,627		9,627	9,627	9,627		6,450		3,177	3,177
	GD-OR	3,810	3,810		3,810		3,810	3,810	3,810					
Total General Plant - 390200, 396200		42,249	30,471		30,471		30,471	30,471	30,471		20,415		10,056	10,056
Total Amortization Expense		10,585,858	7,772,783		7,336,888		7,772,783	7,772,783	7,772,783		4,895,361		2,441,527	2,448,044

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	72.346%	19.401%	8.253%	1	65.010%	34.990%
8	0.000%	70.320%	29.680%	4	67.000%	33.000%
9	79.221%	20.779%	0.000%			

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****		
					Direct	Allocated	Direct	Allocated	Direct	Allocated	Total
Electric Production											
1	Steam (ED-AN)	(278,613,529)	(278,613,529)			(278,613,529)	(278,613,529)	(181,126,655)	(181,126,655)	(97,486,874)	(97,486,874)
1	Hydro (ED-AN)	(115,681,932)	(115,681,932)			(115,681,932)	(115,681,932)	(75,204,824)	(75,204,824)	(40,477,108)	(40,477,108)
1	Other (ED-AN)	(78,427,074)	(78,427,074)			(78,427,074)	(78,427,074)	(50,985,441)	(50,985,441)	(27,441,633)	(27,441,633)
	Total Electric Production	(472,722,535)	(472,722,535)			(472,722,535)	(472,722,535)	(307,316,920)	(307,316,920)	(165,405,615)	(165,405,615)
Electric Transmission											
1	ED-AN	(183,531,513)	(183,531,513)			(183,531,513)	(183,531,513)	(119,313,837)	(119,313,837)	(64,217,676)	(64,217,676)
	Total Electric Transmission	(183,531,513)	(183,531,513)			(183,531,513)	(183,531,513)	(119,313,837)	(119,313,837)	(64,217,676)	(64,217,676)
Electric Distribution											
	ED-ID	(139,213,438)	(139,213,438)			(139,213,438)	(139,213,438)	(228,494,350)	(228,494,350)	(139,213,438)	(139,213,438)
	ED-WA	(228,494,350)	(228,494,350)			(228,494,350)	(228,494,350)	(228,494,350)	(228,494,350)	(139,213,438)	(139,213,438)
	Total Electric Distribution	(367,707,788)	(367,707,788)			(367,707,788)	(367,707,788)	(456,988,700)	(456,988,700)	(278,426,876)	(278,426,876)
Gas Underground Storage											
	GD-AN	(12,450,510)		(12,450,510)				(408,919)		(408,919)	
	GD-OR	(408,919)								(408,919)	
	Total Gas Underground Storage	(12,859,429)		(12,450,510)				(408,919)		(817,838)	
Gas Distribution											
	GD-AN	(1,443,463)	(1,443,463)			(1,443,463)	(1,443,463)	(87,536,610)	(87,536,610)		
	GD-ID	(52,733,609)	(52,733,609)			(52,733,609)	(52,733,609)				
	GD-WA	(104,610,092)	(104,610,092)			(104,610,092)	(104,610,092)				
	GD-OR	(87,536,610)						(87,536,610)			
	Total Gas Distribution	(246,323,774)		(158,787,164)				(87,536,610)			
General Plant											
4	ED-AN	(33,751,794)	(33,751,794)			(33,751,794)	(33,751,794)	(22,613,702)	(22,613,702)	(11,138,092)	(11,138,092)
	ED-ID	(5,481,208)	(5,481,208)			(5,481,208)	(5,481,208)			(5,481,208)	(5,481,208)
	ED-WA	(10,712,970)	(10,712,970)			(10,712,970)	(10,712,970)	(13,347,064)	(13,347,064)	(6,573,927)	(6,573,927)
7,4	CD-AA	(27,535,719)	(19,920,991)	(5,342,205)		(19,920,991)	(19,920,991)	(5,769,494)	(5,769,494)	(2,841,691)	(2,841,691)
9,4	CD-AN	(10,869,826)	(8,611,185)	(2,258,641)		(8,611,185)	(8,611,185)			(3,593,881)	(3,593,881)
9	CD-ID	(4,536,526)	(3,593,881)	(942,645)		(3,593,881)	(3,593,881)				
8	CD-WA	(2,130,571)	(1,687,860)	(442,711)		(1,687,860)	(1,687,860)				
	GD-AA	(1,315,418)	(925,002)	(390,416)							
	GD-AN	(1,227,702)	(1,227,702)			(1,227,702)	(1,227,702)				
	GD-ID	(983,994)	(983,994)			(983,994)	(983,994)				
	GD-WA	(2,249,513)	(2,249,513)								
	GD-OR	(3,547,491)		(3,547,491)							
	Total General Plant	(104,342,732)	(83,759,889)	(14,372,413)		(62,104,430)	(62,104,430)	(41,730,260)	(41,730,260)	(20,553,710)	(20,553,710)
	Total Accumulated Depreciation	(1,387,487,771)	(1,107,721,725)	(185,610,087)		(94,155,959)	(94,155,959)	(389,183,707)	(389,183,707)	(148,288,527)	(148,288,527)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	72.346%	19.401%	8.253%	1	65.010%	34.990%
8	0.000%	70.320%	29.680%	4	67.000%	33.000%
9	79.221%	20.779%	0.000%			

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****	***** WASHINGTON *****	***** IDAHO *****
	Total				Direct Allocated Total	Direct Allocated Total	Direct Allocated Total
Production/Transmission							
1 Franchises (302000)	ED-AN	(6,467,753)			(6,467,753)	(4,204,686)	(2,263,067)
1 Misc Intangible Pft (303000)	ED-AN	(631,941)			(631,941)	(410,825)	(221,116)
Total Production/Transmission		(7,099,694)			(7,099,694)	(4,615,511)	(2,484,183)
Distribution							
Franchises (302000)	ED-WA	(72,777)			(72,777)	(72,777)	
Misc Intangible Pft (303000)	ED-WA	(22,343)			(22,343)	(22,343)	
Total Distribution		(95,120)			(95,120)	(95,120)	
General Plant - 303000							
7.4	CD-AA	(29,949)	(5,810)	(2,472)	(21,667)	(14,517)	(7,150)
9.1	CD-AN	(48,123)	(10,000)		(38,123)	(24,784)	(13,339)
	GD-ID	(42,970)	(42,970)				
	GD-WA	(88,768)	(88,768)				
	GD-OR	(48,690)		(48,690)			
Total General Plant - 303000		(258,500)	(147,548)	(51,162)	(59,790)	(39,301)	(20,489)
Miscellaneous IT Intangible Plant - 3031XX							
7.4	CD-AA	(21,572,714)	(4,185,322)	(1,780,396)	(15,606,996)	(10,456,687)	(5,150,309)
9.4	CD-AN	(87)	(18)		(69)	(46)	(23)
9	CD-ID	(242)	(192)	(50)	(192)	(426,120)	(192)
4	ED-AN	(636,000)	(636,000)		(636,000)	(426,120)	(209,880)
	ED-ID	(3,746)	(3,746)		(3,746)	(470,036)	(3,746)
	ED-WA	(470,036)	(470,036)		(470,036)		
8	GD-AA	(786,037)	(552,741)	(233,296)			
	GD-AN	(11,008)	(11,008)				
	GD-OR	(22,018)		(22,018)			
Total Miscellaneous IT Intangible Plant - 3031XX		(23,501,888)	(16,717,039)	(4,749,139)	(473,974)	(10,882,853)	(5,360,212)
Gas Underground Storage							
	GD-AN	(239,404)	(239,404)				
Total Gas Underground Storage		(239,404)	(239,404)				
General Plant - 390200, 396200							
7.4	CD-AA	(158,984)	(115,019)	(30,844)	(115,019)	(77,063)	(37,956)
9	CD-ID	(4,538)	(3,595)	(943)	(3,595)		(3,595)
9	CD-WA	(8,332)	(6,601)	(1,731)	(6,601)	(29,846)	(14,701)
4	ED-AN	(44,547)	(44,547)		(44,547)		
	ED-WA	(110,678)	(110,678)		(110,678)		
	GD-WA	(1,863)	(1,863)				
	GD-OR	(49,080)		(49,080)			
Total General Plant - 390200, 396200		(378,022)	(280,440)	(35,381)	(120,874)	(106,909)	(52,657)
Total Accumulated Amortization		(31,572,628)	(24,252,083)	(5,171,472)	(689,968)	(15,644,574)	(7,917,541)

Allocation Ratios:	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
Service -						
7 Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	65.010%	34.990%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	67.000%	33.000%
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							
369XXXX		Land & Land Rights																		
99		ED-WA / ID / AN	387,905	2,852	362,279	22,774	387,905	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	0	0	0
99		GD-OR / AS	472,075	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
7		CD-AA	3,939,110	0	0	2,849,788	2,849,788	0	0	0	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	764,227	250,584	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	6,482,204	375,754	708,653	3,108,652	4,193,059	574,973	90,851	826,151	1,491,975	472,075	325,095	0	0	0	0	0	0	0
390XXXX		Structures & Improvements																		
99		ED-WA / ID / AN	6,160,904	591,578	2,049,460	3,519,866	6,160,904	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,997,757	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	3,426,076	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
7		CD-AA	62,357,281	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	18,329,149	5,388,398	4,297,565	4,834,572	14,520,535	1,413,331	1,127,215	1,268,068	3,808,614	3,808,614	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	92,271,167	5,979,976	6,347,025	53,467,437	65,794,438	3,411,088	1,127,215	13,366,004	17,904,307	3,426,076	5,146,346	0	0	0	0	0	0	0
391XXXX		Office Furniture & Equipment																		
99		ED-WA / ID / AN	6,574,159	2,453,342	14,649	4,106,168	6,574,159	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	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
8		GD-AA	463,258	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	46,101,651	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	77,279	0	2,301	58,921	61,222	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	53,222,997	2,453,342	16,950	37,517,790	39,988,082	0	0	603	9,292,048	9,292,651	0	0	0	0	0	0	0	0
392XXXX		Transportation Equipment																		
99		ED-WA / ID / AN	17,950,866	8,110,042	3,111,988	6,728,836	17,950,866	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,339,611	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,491,262	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
7		CD-AA	529,797	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,206,095	1,339,271	640,892	1,351,947	3,332,110	351,280	168,101	102,786	102,786	873,985	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	32,517,631	9,449,313	3,752,880	8,464,070	21,666,263	4,917,802	1,794,909	1,603,671	8,316,382	2,491,262	43,724	0	0	0	0	0	0	0

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	0
99		ED-WA / ID / AN	84,271	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	57,227	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	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
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,104,204	111,912	145,046	1,410,014	1,666,972	29,353	38,044	369,835	437,252	0	0	0	0	0	0
		TOTAL ACCOUNT	2,641,031	122,651	159,791	1,779,859	2,062,301	113,624	38,044	369,835	521,503	57,227	0	0	0	0	0
99	394000	Tools, Shop, & Garage Equipment	3,246,075	1,130,036	362,018	1,754,021	3,246,075	0	0	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	2,364,120	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	914,459	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	1,332,206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	7,709,123	0	0	5,577,242	5,577,242	0	0	1,495,647	1,495,647	0	0	0	0	0	0
7		CD-AA	362,959	37,377	16,899	233,264	287,540	9,804	4,432	61,183	75,419	0	0	0	0	0	0
9		CD-WA / ID / AN	15,928,942	1,167,413	378,917	7,564,527	9,110,857	1,510,023	444,952	2,917,018	4,871,993	914,459	1,031,633	1,946,092	0	0	0
		TOTAL ACCOUNT	978,519	169,930	87,948	720,641	978,519	0	0	0	0	0	0	0	0	0	0
99	395000	Laboratory Equipment	189,275	0	0	0	189,275	0	0	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	168,741	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	82,554	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	355,663	0	0	257,308	257,308	0	0	69,002	69,002	0	0	0	0	0	0
8		GD-AA	178,657	8,719	2,783	130,032	141,534	2,287	730	34,106	37,123	0	0	0	0	0	0
7		CD-AA	1,953,409	178,649	90,731	1,107,981	1,377,361	63,882	20,818	268,752	353,452	168,741	53,855	222,596	0	0	0
9		CD-WA / ID / AN	37,353,638	17,185,277	10,486,414	9,681,947	37,353,638	0	0	0	0	0	0	0	0	0	0
99	396XXX	Power Operated Equipment	4,241,445	0	0	0	4,241,445	0	0	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	43,834	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	554,057	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	1,530,154	266,526	410,518	535,159	400,823	69,908	107,675	140,368	317,951	0	0	0	0	0	0
7		CD-AA	43,723,108	17,451,803	10,896,932	10,617,929	38,966,664	2,675,869	912,665	1,078,351	4,666,885	43,834	45,725	89,559	0	0	0
9		CD-WA / ID / AN															
		TOTAL ACCOUNT	43,723,108	17,451,803	10,896,932	10,617,929	38,966,664	2,675,869	912,665	1,078,351	4,666,885	43,834	45,725	89,559	0	0	0

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		
397XXXX		Communication Equipment	47,735,678	9,020,827	2,815,510	35,899,341	47,735,678	0	0	0	0	0	0	0	0
99		ED-WA/ID/AN	1,053,289	0	0	0	0	580,425	0	0	0	0	0	0	0
99		GD-WA/ID/AN	974,433	0	0	0	0	453,402	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	15,510,155	0	0	0	0	0	0	698,230	0	0	0	0	0
7		CD-AA	12,331,764	372,750	3,211,157	11,220,977	11,220,977	97,769	0	3,009,125	3,009,125	0	0	0	0
9		CD-WA/ID/AN	78,598,251	9,393,577	6,026,667	53,505,758	68,726,002	678,194	1,295,661	5,349,206	7,323,061	0	0	0	0
		TOTAL ACCOUNT													
398000		Miscellaneous Equipment	28,639	0	2,299	26,340	28,639	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	410,725	0	0	0	0	0	0	79,685	0	0	0	0	0
7		CD-AA	5,129	31	41	3,991	297,143	297,143	0	79,685	79,685	0	0	0	0
9		CD-WA/ID/AN	446,860	31	2,340	327,474	4,063	8	11	1,047	1,066	0	0	0	0
		TOTAL ACCOUNT													
		TOTAL GENERAL PLANT	327,785,600	46,572,509	28,380,886	177,261,477	252,214,872	13,945,463	5,725,729	35,151,768	54,822,960	8,550,474	12,197,294	20,747,768	

ALLOCATION RATIOS:

Ref/Basis	Account	Description	Electric Gas North/Oregon 4-Factor	Gas North/Oregon 4-Factor	Elec Gas North 4-Factor	Not Allocated
E-ALL	7	Elec Gas North/Oregon 4-Factor	100.0000%	72.346%	0.0000%	19.401%
E-ALL	8	Gas North/Oregon 4-Factor	100.0000%	79.221%	0.0000%	70.320%
E-ALL	9	Elec Gas North 4-Factor	100.0000%	0.0000%	0.0000%	20.779%
E-ALL	99	Not Allocated	0.0000%	0.0000%	0.0000%	0.0000%

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****						
				Direct - Wa	Direct - Idaho	Allocated	Direct - Wa	Direct - Idaho	Allocated	Direct	Allocated	Total				
99	303000	Intangible Plant	2,074,185	153,179	0	1,921,006	0	0	0	0	0	0	0	0	0	
99		ED-WA / ID / AN	1,146,018	0	0	0	0	0	0	1,146,018	0	0	0	0	0	
99		GD-WA / ID / AN	410,126	0	0	0	0	0	0	0	0	410,126	0	0	410,126	
99		GD-OR / AS	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	
7		CD-AA	1,772,948	0	0	1,282,657	0	0	343,970	343,970	0	0	0	146,321	146,321	
9		CD-WA / ID / AN	194,058	0	0	153,735	0	0	40,323	40,323	0	0	0	0	0	
		TOTAL ACCOUNT	5,597,335	153,179	0	3,577,398	0	0	384,293	1,530,311	0	0	410,126	146,321	556,447	
99	303100	Misc Intangible Plant--Mainframe Software	2,906,366	2,005,631	23,524	877,211	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-OR / AS	21,285	0	0	0	0	0	0	0	0	21,285	0	0	21,285	
99		GD-AA	2,144,281	0	0	0	0	0	1,507,858	1,507,858	0	0	0	636,423	636,423	
8		CD-AA	40,488,115	0	0	29,291,532	0	0	7,855,099	7,855,099	0	0	0	3,341,484	3,341,484	
7		CD-WA / ID / AN	17,419	0	8,848	4,951	0	0	1,299	3,620	0	0	0	0	0	
9		TOTAL ACCOUNT	45,577,466	2,005,631	32,372	30,173,694	0	2,321	9,264,256	9,366,577	0	0	21,285	3,977,907	3,999,192	
99	303110	Misc Intangible Plant--PC Software	148,199	0	0	148,199	0	0	0	0	0	0	0	0	0	
99		ED-WA / ID / AN	15,106	0	0	0	0	0	15,106	15,106	0	0	0	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	0	1,231	
99		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	
8		CD-AA	2,835,558	0	0	2,051,412	0	0	550,127	550,127	0	0	0	234,019	234,019	
7		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	
8		TOTAL ACCOUNT	3,000,094	0	0	2,199,611	0	0	565,233	565,233	0	0	1,231	234,019	235,250	
		TOTAL	54,174,895	2,158,810	32,372	35,730,703	0	2,321	37,921,885	964,981	183,358	10,313,782	11,462,121	432,642	4,358,247	4,790,889

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended June 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(34,729,241)	(25,125,217)	(6,737,820)	(2,866,204)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(1,899,844)	(1,505,075)	(394,769)	0
7	283750 CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
	Total	(36,938,111)	(26,853,860)	(7,192,543)	(2,891,708)

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COL STRIP		772,179	772,179		772,179	772,179	0	0	0
1	151210	FUEL STOCK HOG FUEL-KTGS		870,961	870,961		870,961	870,961	0	0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,460,553	6,460,553		5,214,790	5,214,790	1,245,763	1,245,763	1,245,763
1	154300	PLANT MATERIALS & OPER SUP-CS2		264,217	264,217		213,269	213,269	50,948	50,948	50,948
1	154400	PLANT MATERIALS & OPER SUP-COL STRIP		723,533	723,533		584,017	584,017	139,516	139,516	139,516
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		3,873	3,873		3,126	3,126	747	747	747
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		1,001	1,001		808	808	193	193	193
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		4,853	4,853		3,917	3,917	936	936	936
99	163998	COMMON WORKING CAPITAL		0	0		0	0	0	0	0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL		18,752,791	18,752,791		18,752,791	18,752,791	0	0	0
	TOTAL		18,752,791	9,101,170	27,853,961	18,752,791	7,663,067	26,415,858	0	1,438,103	1,438,103

ALLOCATION RATIOS:

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

			65.010%		34.9900%
			67.000%		33.0000%
			0.0000%		0.0000%