

RESULTS OF OPERATIONS		Report ID:
GAS RATE OF RETURN		G-ROR-12A
For Twelve Months Ended June 30, 2013		
Average of Monthly Averages Basis		
Ref/Basis	Account Description	

AVISTA UTILITIES

	System	Washington	Idaho	
G-OPS	Gas Net Operating Income (Loss)	18,385,284	11,188,329	7,196,955
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	18,385,284	11,188,329	7,196,955
G-APL	Gas Net Adjusted Rate Base	318,353,485	209,456,366	108,897,119
	RATE OF RETURN	5.775%	5.342%	6.609%

AVISTA UTILITIES

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

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand		100.000%	69.990%	30.010%
2	Input	Number of Customers		225,747	149,920	75,827
		Percent		100.000%	66.411%	33.589%
3	G-OPS	Direct Distribution Operating Expense		11,209,106	7,898,105	3,311,001
		Percent		100.000%	70.462%	29.538%
	Input	Jurisdictional 4-Factor Ratio	12-31-2012			
		Direct O & M Accounts 798 - 894		3,867,623	2,782,690	1,084,933
		Direct O & M Accounts 901 - 935		8,564,260	7,131,870	1,432,390
		Total		12,431,883	9,914,560	2,517,323
		Percentage		100.000%	79.751%	20.249%
		Direct Labor				
		Amount: Accounts 798 - 894		6,378,039	4,276,726	2,101,313
		Amount: Accounts 901 - 935		3,179,345	2,561,572	617,773
		Total		9,557,384	6,838,298	2,719,086
		Percentage		100.000%	71.550%	28.450%
		Total Number of Customers		226,219	150,113	76,106
		Percentage		100.000%	66.357%	33.643%
		Total Direct Plant		315,235,804	204,120,984	111,114,820
		Percentage		100.000%	64.752%	35.248%
4		Total Four Factor Allocators		400,000%	282,410%	117,590%
		Percent		100.000%	70.603%	29.397%

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

AVISTA UTILITIES

Input	Actual Therms Purchased	06-30-2013
6	Percent	
	239,828,032	165,808,385
	100.000%	69.136%
		30.864%

Input	Elec/Gas North/Oregon 4-Factor	01-01-2013
	Direct O & M Accts 500 - 894	
	Direct O & M Accts 901 - 935	
	Direct O & M Accts 901 - 905 Utility 9 Only	
	Adjustments	
	Total	
	Percentage	
	114,578,445	93,151,777
	100.000%	81.300%

Total	Electric	Gas North	Oregon Gas
68,965,506	60,243,237	5,651,108	3,071,161
41,147,627	29,854,933	8,129,433	3,163,261
4,465,312	3,053,607	1,411,705	XXXXXXX
0			
65,772,800	51,029,386	10,468,202	4,275,212
5,175,642	3,333,358	497,385	1,344,899
10,669,036	7,158,435	3,510,601	XXXXXXX
81,617,478	61,521,179	14,476,188	5,620,111
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	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended June 30, 2013	
Average of Monthly Averages Basis	

Input	Gas North/Oregon 4-Factor	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 Percentage	322,870	0	226,219	96,651
Percentage	100.000%	0.000%	70.065%	29.935%
Net Direct Plant Percentage	504,945,491	0	338,644,009	166,301,482
Percentage	100.000%	0.000%	67.065%	32.935%

Total Percentages Average (GD AA)	400,000%	0.000%	281.279%	118.721%
Percentage	100.000%	0.000%	70.320%	29.680%

Input	Elec/Gas North 4-Factor	Electric	Gas North	Oregon Gas
Direct O & M Accts 580 - 894	65,927,810	60,243,237	5,684,573	0
Direct O & M Accts 901 - 935	37,981,681	29,854,933	8,126,748	0
Adjustments	0	0	0	0
Total	103,909,491	90,098,170	13,811,321	0
Percentage	100.000%	86.708%	13.292%	0.000%

Direct Labor Accts 580 - 894	61,509,081	51,029,386	10,479,695	0
Direct Labor Accts 901 - 935	3,968,432	3,333,358	635,074	0
Total	65,477,513	54,362,744	11,114,769	0
Percentage	100.000%	83.025%	16.975%	0.000%

Number of Customers at Percentage	588,681	362,462	226,219	0
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AVISTA UTILITIES

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

Percentage	100.000%	61.572%	38.428%	0.000%
Net Direct Plant	2,348,249,795	2,009,605,786	338,644,009	0
Percentage	100.000%	85.579%	14.421%	0.000%
Total Percentages	400.000%	316.884%	83.116%	0.000%
Average (CD AN/ID/WA)	9	79.221%	20.779%	0.000%

AVISTA UTILITIES

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

JP	Gas North/Oregon JP Factor %	12-31-2012	12-31-2012			
			Total	Electric	Gas North	Oregon Gas
			100.000%	0.000%	80.600%	19.400%
			System Washington Idaho			
			235,505,909	162,882,603	72,623,306	
			100.000%	69.163%	30.837%	
10	Actual Annual Throughput Percent	12-31-2012				
			14,724,526	9,858,722	4,865,804	
			100.000%	66.954%	33.046%	
11	Book Depreciation Percent					
			372,302,838	245,806,384	126,496,454	
			100.000%	66.023%	33.977%	
12	Net Gas Plant (before DFIT) Percent					
			40,415,167	29,159,773	11,255,394	
			100.000%	72.151%	27.849%	
13	G-PL/T Net Gas General Plant Percent					
			-18,282,825	-12,100,219	-6,182,606	
			100.000%	66.184%	33.816%	
14	Net Allocated Schedule Ms Percent					
			0.000%	0.000%	0.000%	
99	Input Not Allocated					

AVISTA UTILITIES

Report ID: G-OPS-12A

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

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	Total
		REVENUES							
		SALES OF GAS:							
99	480000	Residential	130,084,541	0	89,888,970	0	89,888,970	0	40,195,571
99	4812XX	Commercial - Firm & Interruptible	65,391,403	0	46,041,632	0	46,041,632	0	19,349,771
99	4813XX	Industrial-Firm	2,868,343	0	1,546,638	0	1,546,638	0	1,321,705
99	481400	Interruptible	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	272,592	0	242,251	0	242,251	0	30,341
99	499XXX	Unbilled Revenue	(379,898)	0	(266,561)	0	(266,561)	0	(113,337)
		TOTAL SALES TO ULTIMATE CUSTOMERS	198,236,981	0	137,452,930	0	137,452,930	0	60,784,051
		OTHER OPERATING REVENUES:							
99	483XXX	Sales for Resale	97,281,203	0	66,102,222	0	66,102,222	0	31,178,981
99	488000	Miscellaneous Service Revenues	26,912	0	14,570	0	14,570	0	12,342
99	489300	Transportation For Others	4,291,380	0	3,854,730	0	3,854,730	0	436,650
99	493000	Rent from Gas Property	2,227	0	2,175	0	2,175	0	52
4	495000	Other Gas Revenues	6,021,827	521,671	4,096,277	368,315	4,464,592	1,925,550	153,356
		TOTAL OTHER OPERATING REVENUES	107,623,549	521,671	74,069,974	368,315	74,438,289	33,553,575	153,356
		TOTAL GAS REVENUES	305,860,530	521,671	211,522,904	368,315	211,891,219	94,337,626	153,356
		PRODUCTION EXPENSES:							
G-804	804.805	City Gate Purchases	193,544,717	0	131,792,665	0	131,792,665	0	61,752,052
	808XXX	Net Natural Gas Storage Transactions	6,603,128	0	4,864,924	0	4,864,924	0	1,738,204
	811000	Gas Used for Products Extraction	(931,088)	0	(633,313)	0	(633,313)	0	(297,775)
	813000	Other Gas Expenses	0	1,148,769	0	794,523	0	354,246	354,246
	813010	Gas Technology Institute (GTI) Expenses	99,711	0	70,893	0	70,893	0	28,818
		TOTAL PRODUCTION EXPENSES	199,316,468	1,148,769	136,095,169	794,523	136,889,692	63,221,299	354,246
		UNDERGROUND STORAGE EXPENSES:							
1	814000	Supervision & Engineering	0	25,639	0	17,945	0	7,694	7,694
1	824000	Other Expenses	0	646,922	0	452,781	0	194,141	194,141
1	837000	Other Equipment	0	501,153	0	350,757	0	150,396	150,396
		TOTAL UNDERGROUND STORAGE OPER EXP	0	1,173,714	0	821,483	0	352,231	352,231
G-DEPX		Depreciation Expense-Underground Storage	0	583,492	0	408,386	0	175,106	175,106
G-AMTX		Amortization Expense-Underground Storage	0	227	0	159	0	68	68
G-OITX		Taxes Other Than FIT	0	29,197	0	20,435	0	8,762	8,762
		TOTAL U/G STORAGE DEPR/AMRT/NON-FIT TAXES	0	612,916	0	428,980	0	183,936	183,936
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,786,630	0	1,250,463	0	536,167	536,167

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

Report ID:
G-OPS-12A

AVISTA UTILITIES

Ret/Basis Account Description

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

Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	281,331	1,041,239	1,322,570	244,871	733,678	978,549	36,460	307,561	344,021
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,418,144	913,169	3,331,313	1,928,941	643,437	2,572,378	489,203	269,732	758,935
3	875000	Measuring & Reg Sta Exp-General	119,574	0	119,574	74,473	0	74,473	45,101	0	45,101
3	876000	Measuring & Reg Sta Exp-Industrial	5,017	0	5,017	2,254	0	2,254	2,763	0	2,763
3	877000	Measuring & Reg Sta Exp-City Gate	168,096	0	168,096	78,398	0	78,398	89,698	0	89,698
3	878000	Meter & House Regulator Expenses	931,714	0	931,714	821,450	0	821,450	110,264	0	110,264
3	879000	Customer Installation Expenses	1,535,706	74,825	1,610,531	920,249	52,723	972,972	615,457	22,102	637,559
3	880000	Other Expenses	1,105,222	810,403	1,915,625	705,548	571,026	1,276,574	399,674	239,377	639,051
3	881000	Rents	0	31,021	31,021	0	21,858	21,858	0	9,163	9,163

MAINTENANCE											
3	885000	Supervision & Engineering	158,366	1,007	159,373	64,728	710	65,438	93,638	297	93,935
3	887000	Mains	1,808,585	2,043	1,810,628	1,224,383	1,440	1,225,823	584,202	603	584,805
3	889000	Measuring & Reg Sta Exp-General	226,422	0	226,422	136,530	0	136,530	90,092	0	90,092
3	890000	Measuring & Reg Sta Exp-Industrial	279,705	0	279,705	139,961	0	139,961	139,744	0	139,744
3	891000	Measuring & Reg Sta Exp-City Gate	85,693	0	85,693	54,412	0	54,412	31,281	0	31,281
3	892000	Services	1,361,900	36,688	1,398,588	1,031,731	25,851	1,057,582	330,169	10,837	341,006
3	893000	Meters & House Regulators	722,672	812,646	1,535,318	469,464	572,607	1,042,071	253,208	240,039	493,247
3	894000	Other Equipment	959	190,467	191,426	912	134,207	135,119	47	56,260	56,307
TOTAL DISTRIBUTION OPERATING EXP											
			11,209,106	3,913,508	15,122,614	7,898,105	2,757,537	10,655,642	3,311,001	1,155,971	4,466,972

G-DEPRX											
		Depreciation Expense-Distribution	11,115,284	55,077	11,170,361	7,338,253	38,078	7,376,331	3,777,031	16,999	3,794,030
		Taxes Other Than FIT	15,031,128	0	15,031,128	12,532,109	0	12,532,109	2,499,019	0	2,499,019
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	26,146,412	55,077	26,201,489	19,870,362	38,078	19,908,440	6,276,050	16,999	6,293,049

TOTAL DISTRIBUTION EXPENSES											
			37,355,518	3,968,585	41,324,103	27,768,467	2,795,615	30,564,082	9,587,051	1,172,970	10,760,021
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	265,040	265,040	0	176,016	176,016	0	89,024	89,024
2	902000	Meter Reading Expenses	1,746,757	60,812	1,807,569	1,517,057	40,386	1,557,443	229,700	20,426	250,126
2	903000	Customer Records & Collection Expenses	1,055,419	3,976,011	5,031,430	706,711	2,640,509	3,347,220	348,708	1,335,502	1,684,210
2	904000	Uncollectible Accounts	0	1,349,839	1,349,839	0	896,442	896,442	0	453,397	453,397
2	905000	Misc Customer Accounts	0	122,560	122,560	0	81,393	81,393	0	41,167	41,167
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,802,176	5,774,262	8,576,438	2,223,768	3,834,746	6,058,514	578,408	1,939,516	2,517,924

CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,556,632	211,903	5,768,535	5,394,540	140,727	5,535,267	162,092	71,176	233,268
2	909000	Advertising	15,436	698,410	713,846	8,097	463,821	471,918	7,339	234,589	241,928
2	910000	Misc Customer Service & Info Exp	0	107,346	107,346	0	71,290	71,290	0	36,056	36,056
		TOTAL CUSTOMER SERVICE & INFO EXP	5,572,068	1,017,659	6,589,727	5,402,637	675,838	6,078,475	169,431	341,821	511,252

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

Report ID:
G-OPS-12A

AVISTA UTILITIES

Ref Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	7,642	7,642	0	5,075	5,075	0	2,567	2,567	2,567
2	913000	Advertising	0	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	7,642	7,642	0	5,075	5,075	0	2,567	2,567	2,567
		ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	114,727	7,940,631	8,055,358	82,138	5,606,324	5,688,462	32,589	2,334,307	2,366,896	2,366,896
4	921000	Office Supplies & Expenses	268	1,083,281	1,083,549	268	764,829	765,097	0	318,452	318,452	318,452
4	922000	Admin. Expenses Transferred - Credit	0	(29,089)	(29,089)	0	(20,538)	(20,538)	0	(8,551)	(8,551)	(8,551)
4	923000	Outside Services Employed	0	2,779,227	2,779,227	0	1,962,218	1,962,218	0	817,009	817,009	817,009
4	924000	Property Insurance Premium	0	329,880	329,880	0	232,905	232,905	0	96,975	96,975	96,975
4	925XXXX	Injuries and Damages	6,328	1,115,093	1,121,421	6,286	787,289	793,575	42	327,804	327,846	327,846
4	926XXXX	Employee Pensions and Benefits	27,780	219,339	247,119	27,780	154,860	182,640	0	64,479	64,479	64,479
4	928000	Regulatory Commission Expenses	855,900	318,796	1,174,696	565,184	225,080	790,264	290,716	93,716	384,432	384,432
4	930000	Miscellaneous General Expenses	27,833	938,704	966,537	17,381	662,753	680,134	10,452	275,951	286,403	286,403
4	931000	Rents	10,738	208,714	219,452	10,043	147,358	157,401	695	61,356	62,051	62,051
4	935000	Maintenance of General Plant	334,139	1,737,460	2,071,599	252,347	1,226,699	1,479,046	81,792	510,761	592,553	592,553
		TOTAL ADMIN & GEN OPERATING EXP	1,377,713	16,642,036	18,019,749	961,427	11,749,777	12,711,204	416,286	4,892,259	5,308,545	5,308,545
G-DEPX	407025	Depreciation Expense-General Plant	400,183	2,570,491	2,970,674	259,162	1,814,844	2,074,006	141,021	755,647	896,668	896,668
G-AMTX	407328	Amortization Expense - General Plant - 303000	27,403	24,952	52,355	23,344	17,617	40,961	4,059	7,335	11,394	11,394
G-AMTX	407329	Amortization Expense - Misc IT Intangible Plant - 3031XX	464	1,917,083	1,917,547	0	1,353,518	1,353,518	464	563,565	564,029	564,029
G-AMTX	407335	Amortization Expense-General Plant - 390200, 396200	0	5,590	5,590	0	3,947	3,947	0	1,643	1,643	1,643
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	0	0	0	0	0	0	0	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	32,527	0	32,527	32,527	0	32,527	0	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0	0
99	407429	Reg Credit Decoupling Rebate	(3,865)	0	(3,865)	(3,865)	0	(3,865)	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	456,712	4,518,116	4,974,828	311,168	3,189,926	3,501,094	145,544	1,328,190	1,473,734	1,473,734
		TOTAL ADMIN & GENERAL EXPENSES	1,834,425	21,160,152	22,994,577	1,272,595	14,939,703	16,212,298	561,830	6,220,449	6,782,279	6,782,279
		TOTAL EXPENSES BEFORE FIT	246,880,655	34,863,699	281,744,354	172,762,636	24,295,963	197,058,599	74,118,019	10,567,736	84,685,755	84,685,755
		NET OPERATING INCOME (LOSS) BEFORE FIT			24,637,847			14,832,620		9,805,227		9,805,227
G-FIT		FEDERAL INCOME TAX			(231,931)			(943,145)		711,214		711,214
G-FIT		DEFERRED FEDERAL INCOME TAX			6,525,402			4,611,982		1,913,420		1,913,420
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(40,908)			(24,546)		(16,362)		(16,362)
		GAS NET OPERATING INCOME (LOSS)			18,385,284			11,188,329		7,196,955		7,196,955

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended June 30, 2013		
Average of Monthly Averages Basis		
RefBasis	Account	Description

***** SYSTEM *****
 Direct Allocated Total
 ***** WASHINGTON *****
 Direct Allocated Total
 ***** IDAHO *****
 Direct Allocated Total

ALLOCATION RATIOS:	RefBasis	Account	Description	System Contract Demand	Number of Customers	Direct Distribution Operating Expense	Jurisdictional 4-Factor Ratio	Actual Therms Purchased	Actual Annual Throughput	Not Allocated
G-ALL	1			100.0000%						
G-ALL	2			100.0000%						
G-ALL	3			100.0000%						
G-ALL	4			100.0000%						
G-ALL	6			100.0000%						
G-ALL	10			100.0000%						
G-ALL	99			0.0000%						

RESULTS OF OPERATIONS

AVISTA UTILITIES

Report ID:
G-804-12A

ALLOCATION OF PURCHASED GAS COSTS
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
6	804000	Gas Purchases	143,199,707	0	143,199,707	97,713,405	0	97,713,405	45,486,302	0	45,486,302
1	804001	Pipeline Demand Costs	27,554,094	0	27,554,094	19,247,769	0	19,247,769	8,306,325	0	8,306,325
1	804002	Transport Variable Charges	756,269	0	756,269	528,818	0	528,818	227,451	0	227,451
6	804010	Gas Costs - Fixed Hedge	112,556	0	112,556	74,852	0	74,852	37,704	0	37,704
6	804014	GTT Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	254,896	0	254,896	172,620	0	172,620	82,276	0	82,276
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	3,968,567	0	3,968,567	2,694,592	0	2,694,592	1,273,975	0	1,273,975
6	804700	Gas Costs - Offsystem Bookout	708,005	0	708,005	471,505	0	471,505	236,500	0	236,500
6	804711	Gas Costs - Offsystem Bookout Offset	(708,005)	0	(708,005)	(471,505)	0	(471,505)	(236,500)	0	(236,500)
6	804730	Gas Costs - Intracompany LDC Gas	25,316,185	0	25,316,185	17,485,230	0	17,485,230	7,830,955	0	7,830,955
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(6,318,301)	0	(6,318,301)	(4,929,848)	0	(4,929,848)	(1,388,453)	0	(1,388,453)
99	805120	Gas Expense - Rate Deferrals	(1,299,256)	0	(1,299,256)	(1,194,773)	0	(1,194,773)	(104,483)	0	(104,483)
TOTAL PURCHASED GAS COSTS			193,544,717	0	193,544,717	131,792,665	0	131,792,665	61,752,052	0	61,752,052

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%

AVISTA UTILITIES

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 903
 For Twelve Months Ended June 30, 2013
 Average of Monthly Averages Basis
 Report ID: G-903-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	1,055,419	3,976,011	5,031,430	706,711	2,640,509	3,347,220	348,708	1,335,502	1,684,210
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			1,055,419	3,976,011	5,031,430	706,711	2,640,509	3,347,220	348,708	1,335,502	1,684,210

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

66.411%
 66.023%
 33.589%
 33.977%

AVISTA UTILITIES

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 908
 For Twelve Months Ended June 30, 2013
 Average of Monthly Averages Basis
 Report ID: G-908-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	220,415	211,903	432,318	187,429	140,727	328,156	32,986	71,176	104,162
99	908600	Public Purpose Tariff Rider Expense Offset	5,298,615	0	5,298,615	5,133,187	0	5,133,187	165,428	0	165,428
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	(111,499)	0	(111,499)	(75,177)	0	(75,177)	(36,322)	0	(36,322)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			5,556,632	211,903	5,768,535	5,394,540	140,727	5,535,267	162,092	71,176	233,268

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

66.411%
 0.0000%
 33.589%
 0.0000%

RESULTS OF OPERATIONS

INTEREST DEDUCTION FOR FIT--GAS NORTH

For Twelve Months Ended June 30, 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		53.41%	53.41%
2	Cost of Debt		5.706%	5.791%
	Total Cost of Debt		3.048%	3.093%

	Total Weighted Cost		3.048%	3.093%
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G-APL	Net Rate Base	Washington	Idaho
	Interest Deduction for FIT Calculation	318,353,485	108,897,119
		209,456,366	3,368,188
		9,752,418	6,384,230

1 #
2 #

RESULTS OF OPERATIONS

Report ID:
G-FIT-12A

FEDERAL INCOME TAXES--GAS

For Twelve Months Ended June 30, 2013

Average of Monthly Averages Basis

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue		306,382,201	211,891,219	94,490,982
G-OPS	Operating & Maintenance Expense		249,955,121	173,220,085	76,735,036
G-OPS	Book Deprec/Amort and Reg Amortizations		16,728,908	11,285,970	5,442,938
G-OTX	Taxes Other than FIT		15,060,325	12,552,544	2,507,781
	Net Operating Income Before FIT		24,637,847	14,832,620	9,805,227
G-INT	Less: Interest Expense		9,752,418	6,384,230	3,368,188
G-SCM	Schedule M Adjustments		(15,548,089)	(11,143,089)	(4,405,000)
	Taxable Net Operating Income		(662,660)	(2,694,699)	2,032,039
	Tax Rate		35.00%	35.00%	35.00%
	Total Federal Income Tax		(231,931)	(943,145)	711,214
G-DTE	Deferred FIT		6,525,402	4,611,982	1,913,420
99	411400 Amortized Investment Tax Credit		(40,908)	(24,546)	(16,362)
	Total FIT/Deferred FIT & ITC		6,252,563	3,644,291	2,608,272

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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AVISTA UTILITIES

RESULTS OF OPERATIONS

Report ID:
G-SCM-12A

GAS SCHEDULE M ITEMS

For Twelve Months Ended June 30, 2013

Average of Monthly Averages Basis

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total		
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
12	997000	Book Depreciation & Amortization	11,543,333	5,156,913	16,700,246	7,620,759	3,636,549	11,257,308	3,922,574	1,520,364	5,442,938
12	997001	Contributions In Aid of Construction	0	296,829	296,829	0	195,975	195,975	0	100,854	100,854
2	997002	Injuries and Damages	0	(189,000)	(189,000)	0	(125,517)	(125,517)	0	(63,483)	(63,483)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Refrce Medical Accrual	0	1,187,852	1,187,852	0	838,659	838,659	0	349,193	349,193
6	997008	DSM Book Amortization	0	0	0	0	0	0	(1,486,896)	0	(1,486,896)
99	997010	Deferred Gas Credit and Refunds	(7,611,517)	0	(7,611,517)	(6,124,621)	0	(6,124,621)	0	0	(1,486,896)
4	997015	Airplane Lease Payments	0	106,702	106,702	0	75,335	75,335	0	31,367	31,367
12	997016	Redemption Expense Amortization	0	357,593	357,593	0	236,094	236,094	0	121,499	121,499
4	997020	FAS87 Current Pension Accrual	0	(2,482,898)	(2,482,898)	0	(1,753,000)	(1,753,000)	0	(729,898)	(729,898)
99	997029	FAS 106 Post Retirement Benefits	27,780	0	27,780	27,780	0	27,780	0	0	0
99	997031	Decoupling Mechanism	28,279	0	28,279	28,279	0	28,279	0	0	0
12	997032	Interest Rate Swaps	0	864,870	864,870	0	571,013	571,013	0	293,857	293,857
4	997033	DSM Tariff Rider	(1,135,601)	792	(1,134,809)	(519,890)	559	(519,331)	(615,711)	233	(615,478)
12	997048	AFLDC	0	(174,639)	(174,639)	0	(115,302)	(115,302)	0	(59,337)	(59,337)
11	997049	Tax Depreciation	0	(25,191,311)	(25,191,311)	0	(16,866,590)	(16,866,590)	0	(8,324,721)	(8,324,721)
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-lns	(111,499)	0	(111,499)	(75,177)	0	(75,177)	(36,322)	0	(36,322)
99	997073	DSIT Amortization - ID	(6,039)	0	(6,039)	0	0	0	(6,039)	0	(6,039)
11	997080	Book Transportation Depreciation	0	1,504,057	1,504,057	0	1,007,026	1,007,026	0	497,031	497,031
4	997081	Deferred Compensation	0	240,231	240,231	0	169,610	169,610	0	70,621	70,621
4	997082	Meal Disallowances	0	88,625	88,625	0	62,572	62,572	0	26,053	26,053
4	997083	Paid Time Off	0	(8,782)	(8,782)	0	(6,200)	(6,200)	0	(2,582)	(2,582)
2	997084	Customer Uncollectibles	0	(40,659)	(40,659)	0	(27,002)	(27,002)	0	(13,657)	(13,657)
TOTAL SCHEDULE M ADJUSTMENTS			2,734,736	(18,282,825)	(15,548,089)	957,130	(12,100,219)	(11,143,089)	1,777,606	(6,182,606)	(4,405,000)

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:
G-DTE-12A

AVISTA UTILITIES

DEFERRED INCOME TAX EXPENSE--GAS

For Twelve Months Ended June 30, 2013

Average of Monthly Averages Basis

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated		3,445,133	1,165,006
99	410100	Deferred Federal Income Tax Exp		3,041,871	735,913
		SUBTOTAL		6,487,004	1,900,919
14	411100	Deferred Federal Income Tax Expense - Allocated		(627)	(212)
99	411100	Deferred Federal Income Tax Exp		39,025	12,713
		SUBTOTAL		38,398	12,501
		Total Deferred Federal Income Tax Expense		6,525,402	1,913,420

ALLOCATION RATIOS:

		14	Net Allocated Schedule M's		99	Not Allocated
G-ALL		100.0000%		66.184%		33.816%
G-ALL		0.0000%		0.0000%		0.0000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended June 30, 2013
 Average of Monthly Averages Basis

Report ID:
G-01X-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
16	408190	UNDERGROUND STORAGE R&P Property Tax - Storage TOTAL UNDERGROUND STORAGE TAX	0	29,197	29,197	0	20,435	20,435	0	8,762	8,762
99	408110	DISTRIBUTION									
99	408120	State Excise Tax	5,276,228	0	5,276,228	5,276,228	0	5,276,228	0	0	0
99	408130	Municipal Occupation & License Tax	6,195,740	0	6,195,740	5,102,229	0	5,102,229	0	0	0
99	408160	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	R&P Property Tax - Distribution	3,508,081	0	3,508,081	2,153,652	0	2,153,652	1,354,429	0	1,354,429
		State Income Tax	51,079	0	51,079	0	0	0	51,079	0	51,079
		TOTAL DISTRIBUTION TAX	15,031,128	0	15,031,128	12,532,109	0	12,532,109	2,499,019	0	2,499,019
		TOTAL TAXES OTHER THAN FIT	15,031,128	29,197	15,060,325	12,532,109	20,435	12,552,544	2,499,019	8,762	2,507,781

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

69.990% 30.010%

RESULTS OF OPERATIONS

GAS UTILITY PLANT

For Twelve Months Ended June 30, 2013

Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****						
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
		PLANT IN SERVICE													
		INTANGIBLE PLANT:													
4	303000	Misc Intangible Plant (303000)	1,146,018	384,293	1,530,311	964,981	271,322	1,236,303	181,037	112,971	294,008	2,321	2,918,972	2,921,293	
4	3031XX	Misc Intangible IT Plant (3031XX)	2,321	9,929,489	9,931,810	0	7,010,517	7,010,517	0	0	0	183,358	3,031,943	3,215,301	
4		TOTAL INTANGIBLE PLANT	1,148,339	10,313,782	11,462,121	964,981	7,281,839	8,246,820	181,037	112,971	294,008	183,358	3,031,943	3,215,301	
		UNDERGROUND STORAGE PLANT:													
1	350XXX	Land & Land Rights	0	466,805	466,805	0	326,717	326,717	0	140,088	140,088	0	424,466	424,466	
1	351XXX	Structures & Improvements	0	1,414,415	1,414,415	0	989,949	989,949	0	424,466	424,466	0	5,507,905	5,507,905	
1	352XXX	Wells	0	18,353,565	18,353,565	0	12,845,660	12,845,660	0	313,448	313,448	0	3,463,026	3,463,026	
1	353000	Lines	0	1,044,478	1,044,478	0	731,030	731,030	0	74,344	74,344	0	121,154	121,154	
1	354000	Compressor Station Equipment	0	11,539,573	11,539,573	0	8,076,547	8,076,547	0	3,463,026	3,463,026	0	461,800	461,800	
1	355000	Measuring & Regulating Equipment	0	247,732	247,732	0	173,388	173,388	0	0	0	0	0	0	
1	356000	Purification Equipment	0	403,712	403,712	0	282,558	282,558	0	0	0	0	0	0	
1	357000	Other Equipment	0	1,538,821	1,538,821	0	1,077,021	1,077,021	0	0	0	0	0	0	
		TOTAL UNDERGROUND STORAGE PLANT	0	35,009,101	35,009,101	0	24,502,870	24,502,870	0	10,506,231	10,506,231	0	10,506,231	10,506,231	
		DISTRIBUTION PLANT:													
6	374200	Land & Land Rights	89,013	0	89,013	64,343	0	64,343	24,670	0	24,670	63,135	277,329	63,135	
6	374400	Land & Land Rights	64,233	0	64,233	1,098	0	1,098	270,709	6,620	277,329	0	277,329	277,329	
6	375000	Structures & Improvements	821,909	21,450	843,359	551,200	14,830	566,030	82,056,580	775,464	82,832,044	2,077,816	2,095,544	2,095,544	
6	376000	Mains	230,124,646	2,512,520	232,637,166	148,068,066	1,737,056	149,805,122	4,172,124	0	4,172,124	2,095,544	2,095,544	2,095,544	
6	378000	Measuring & Reg Station Equip-General	5,258,190	57,440	5,315,630	3,180,374	39,712	3,220,086	48,462,987	0	48,462,987	21,392,212	21,392,212	21,392,212	
6	379000	Measuring & Reg Station Equip-City Gate	6,028,250	0	6,028,250	1,856,126	0	1,856,126	0	0	0	0	0	0	
6	380000	Services	149,243,189	0	149,243,189	100,780,202	0	100,780,202	21,392,212	0	21,392,212	0	0	0	
6	381000	Meters	64,570,993	0	64,570,993	43,178,781	0	43,178,781	0	0	0	0	0	0	
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	
6	383000	House Regulators	0	0	0	0	0	0	0	0	0	0	0	0	
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0	0	0	0	
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0	0	0	0	
6	385000	Industrial Measuring & Reg Sta Equip	2,998,380	0	2,998,380	2,367,779	0	2,367,779	630,601	0	630,601	0	630,601	630,601	
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL DISTRIBUTION PLANT	459,198,803	2,591,410	461,790,213	300,047,969	1,791,598	301,839,567	159,150,834	799,812	159,950,646	0	159,950,646	159,950,646	

AVISTA UTILITIES

Ref/Basis	Account	Description
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			***** 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	4,538,303	13,366,004	17,904,307	3,411,088	9,436,800	12,847,888	1,127,215	3,929,204	5,056,419
4	391XXX	Office Furniture & Equipment	603	9,292,048	9,292,651	0	6,560,465	6,560,465	603	2,731,583	2,732,186
4	392XXX	Transportation Equipment	6,712,710	1,603,671	8,316,381	4,917,802	1,132,240	6,050,042	1,794,908	471,431	2,266,339
4	393000	Stores Equipment	151,669	369,835	521,504	113,625	261,115	374,740	38,044	108,720	146,764
4	394000	Tools, Shop & Garage Equipment	1,954,975	2,917,018	4,871,993	1,510,022	2,059,502	3,569,524	444,953	857,516	1,302,469
4	395000	Laboratory Equipment	84,700	268,752	353,452	63,882	189,747	253,629	20,818	79,005	99,823
4	396XXX	Power Operated Equipment	3,588,534	1,078,351	4,666,885	2,675,869	761,348	3,437,217	912,665	317,003	1,229,668
4	397XXX	Communications Equipment	1,973,856	5,349,206	7,323,062	678,194	3,776,700	4,454,894	1,295,662	1,572,506	2,868,168
4	398000	Miscellaneous Equipment	19	80,732	80,751	8	56,999	57,007	11	23,733	23,744
TOTAL GENERAL PLANT			19,671,193	35,151,768	54,822,961	13,945,463	24,818,203	38,763,666	5,725,730	10,333,565	16,059,295
TOTAL PLANT IN SERVICE			480,018,335	83,066,061	563,084,396	314,958,413	58,394,510	373,352,923	165,059,922	24,671,551	189,731,473
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(12,450,510)	(12,450,510)	0	(8,714,112)	(8,714,112)	0	(3,736,398)	(3,736,398)
G-ADEP		Distribution Plant	(157,343,701)	(1,443,463)	(158,787,164)	(104,610,092)	(997,953)	(105,608,045)	(52,753,609)	(445,510)	(53,179,119)
G-ADEP		General Plant	(4,618,863)	(9,753,550)	(14,372,413)	(2,692,224)	(6,886,298)	(9,578,522)	(1,926,639)	(2,867,252)	(4,793,891)
TOTAL ACCUMULATED DEPRECIATION			(161,962,564)	(23,647,523)	(185,610,087)	(107,302,316)	(16,598,363)	(123,900,679)	(54,660,248)	(7,049,160)	(61,709,408)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(131,738)	(15,810)	(147,548)	(88,768)	(11,162)	(99,930)	(42,970)	(4,648)	(47,618)
G-AAMT		Misc IT Intangible Plant - 3031XXX	0	(4,749,089)	(4,749,089)	0	(3,353,000)	(3,353,000)	0	(1,396,089)	(1,396,089)
G-AAMT		Underground Storage	0	(239,404)	(239,404)	0	(167,559)	(167,559)	0	(71,845)	(71,845)
G-AAMT		General Plant - 390200, 396200	(4,537)	(30,844)	(35,381)	(3,594)	(21,777)	(25,371)	(943)	(9,067)	(10,010)
TOTAL ACCUMULATED AMORTIZATION			(136,275)	(5,035,147)	(5,171,422)	(92,362)	(3,553,498)	(3,645,860)	(43,913)	(1,481,649)	(1,525,562)
TOTAL ACCUMULATED DEPR/AMORT			(162,098,839)	(28,682,670)	(190,781,509)	(107,394,678)	(20,151,861)	(127,546,539)	(54,704,161)	(8,530,809)	(63,234,970)
NET GAS UTILITY PLANT before DEFT			317,919,496	54,383,391	372,302,887	207,563,735	38,242,649	245,806,384	110,355,761	16,140,742	126,496,503
ACCUMULATED DEFT											
12	282900	ADFT - Gas Plant In Service	0	(62,632,507)	(62,632,507)	0	(41,351,860)	(41,351,860)	0	(21,280,647)	(21,280,647)
4	282900	ADFT - Common Plant (282900 from C-DTX)	0	(7,132,588)	(7,132,588)	0	(5,017,741)	(5,017,741)	0	(2,114,847)	(2,114,847)
4	283750	ADFT - Common Plant (283750 from C-DTX)	0	(59,954)	(59,954)	0	(42,329)	(42,329)	0	(17,625)	(17,625)
12	283850	ADFT - Gas portion of Bond Redemptions	0	(1,228,371)	(1,228,371)	0	(817,610)	(817,610)	0	(420,761)	(420,761)
TOTAL ACCUMULATED DEFT			0	(71,063,420)	(71,063,420)	0	(47,229,540)	(47,229,540)	0	(23,833,880)	(23,833,880)

RESULTS OF OPERATIONS

Report ID:
G-PLT-12A

GAS UTILITY PLANT
For Twelve Months Ended June 30, 2013
Average of Monthly Averages Basis

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM *****											
			317,919,496	(16,680,029)	301,239,467						
***** WASHINGTON *****											
						207,563,735	(8,986,891)	198,576,844			
***** IDAHO *****											
									110,355,761	(7,693,138)	102,662,623
NET GAS UTILITY PLANT											

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand
G-ALL	4	Jurisdictional 4-Factor Ratio
G-ALL	6	Actual Therms Purchased
G-ALL	12	Net Gas Plant (before DEFT)

100.0000%	69.9900%	30.010%
100.0000%	70.6030%	29.397%
100.0000%	69.1360%	30.864%
100.0000%	66.0230%	33.977%

RESULTS OF OPERATIONS		Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT		G-APL-12A
For Twelve Months Ended June 30, 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			
G-PLT		NET GAS PLANT IN SERVICE	317,919,496	(16,680,029)	301,239,467	207,563,735	(8,986,891)	198,576,844	110,355,761	(7,693,138)	102,662,623
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850	DFLT - 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	10,472,589	10,472,589	0	7,329,765	7,329,765	0	3,142,824	3,142,824
4	252000	Customer Advances	(78,255)	(894)	(79,149)	(12,195)	(631)	(12,826)	(66,060)	(263)	(66,323)
99	235199	Customer Deposits	(448,589)	0	(448,589)	(448,589)	0	(448,589)	0	0	0
C-WKC		Working Capital	0	1,438,103	1,438,103	0	0	0	0	1,438,103	1,438,103
99	186710	DSM Programs	0	0	0	0	0	0	(66,060)	0	0
		TOTAL OTHER ADJUSTMENTS	(526,844)	17,640,862	17,114,018	(460,784)	11,340,306	10,879,522	(66,060)	6,300,556	6,234,496
		NET RATE BASE	317,392,652	960,833	318,353,485	207,102,951	2,353,415	209,456,366	110,289,701	(1,392,582)	108,897,119

ALLOCATION RATIOS:

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

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

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****		
					Direct	Allocated	Direct	Allocated	Direct	Allocated	Total
Electric Production											
Steam (ED-AN)		9,173,650									
Hydro (ED-AN)		8,520,361									
Other (ED-AN)		8,768,122									
Total Electric Production		26,462,133									
Electric Transmission											
ED-AN		10,372,612									
Total Electric Transmission		10,372,612									
Electric Distribution											
ED-ID		11,765,371									
ED-WA		21,536,066									
Total Electric Distribution		33,301,437									
Gas Underground Storage											
GD-AN		583,492									
GD-OR		112,996									
Total Gas Underground Storage		696,488									
Gas Distribution											
GD-AN		55,077									
GD-ID		3,777,031									
GD-WA		7,338,253									
GD-OR		3,856,513									
Total Gas Distribution		15,026,874									
General Plant											
ED-AN		2,559,940									
ED-ID		248,485									
ED-WA		1,003,053									
CD-AA		11,925,843									
CD-AN		518,516									
CD-ID		381,177									
CD-WA		155,716									
GD-AA		164,925									
GD-AN		33,041									
GD-ID		61,816									
GD-WA		226,806									
GD-OR		254,900									
Total General Plant		17,534,218									
Total Depreciation Expense											
		103,393,762									

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 System Contract Demand	69.990%	30.010%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4 Jurisdictional 4-Factor Ratio	70.603%	29.397%
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6 Actual Therms Purchased	69.136%	30.864%

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****					
					Direct	Allocated	Direct	Allocated	Direct	Allocated	Total			
Production/Transmission														
Franchises (302000)	ED-AN	918,400	918,400											
Misc Intangible Pft (303000)	ED-AN	96,664	96,664											
Total Production/Transmission		1,015,064	1,015,064											
Distribution														
Franchises (302000)	ED-WA	24,153	24,153											
Misc Intangible Pft (303000)	ED-WA	2,844	2,844											
Total Distribution		26,997	26,997											
General Plant - 303000														
7.4	CD-AA	118,196	85,510	22,931	9,755	22,931	22,931	16,190	16,190	6,741				
9.4	CD-AN	9,729	7,708	2,021	4,059	2,021	2,021	1,427	1,427	594				
	GD-ID	4,059		4,059		4,059				4,059				
	GD-WA	23,344		23,344		23,344		23,344						
	GD-OR	7,778			7,778									
Total General Plant - 303000		163,106	95,218	52,355	17,533	27,403	24,952	52,355	23,344	17,617	40,961	4,059	7,335	11,394
Miscellaneous IT Intangible Plant - 3031XX														
7.4	CD-AA	8,296,244	6,002,000	1,609,555	684,689	1,609,555	1,609,555	1,136,394	1,136,394	473,161	473,161			
9.4	CD-AN	1,249	990	259	464	259	259	183	183	76	76			
9.4	CD-ID	2,234	1,770	464		464				464	464			
	ED-AN	195,145	195,145			195,145								
	ED-ID	4,747	4,747			4,747								
	ED-WA	402,381	402,381			402,381								
8.4	ED-WA	433,612		304,916	128,696	304,916	304,916	215,280	215,280	89,636	89,636			
4	GD-AN	2,353		2,353		2,353		1,661	1,661	692	692			
	GD-OR	250			250									
Total Miscellaneous IT Intangible Plant - 3031XX		9,338,215	6,607,033	1,917,547	813,635	464	1,917,083	1,917,547	1,353,518	1,353,518	464	563,565	564,029	
Gas Underground Storage														
1	GD-AN	227		227		227		227		159	159	68	68	
Total Gas Underground Storage		227		227		227		227		159	159	68	68	
General Plant - 390200, 396200														
7.4	CD-AA	28,812	20,844	5,590	2,378	5,590	5,590	3,947	3,947	1,643	1,643			
4	ED-AN	9,627	9,627		3,810									
	GD-OR	3,810			3,810			3,947	3,947	1,643	1,643			
Total General Plant - 390200, 396200		42,249	30,471	5,590	6,188	5,590	5,590	3,947	3,947	1,643	1,643			
Total Amortization Expense														
		10,585,858	7,772,783	1,975,719	837,356	27,867	1,947,852	1,975,719	23,344	1,375,241	1,398,585	4,523	572,611	577,134

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%	70.330%	29.680%	4	70.603%	29.397%
9	79.221%	20.779%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADDP-12A
For Twelve Months Ended June 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****							
					Direct	Allocated	Direct	Allocated	Direct	Allocated	Total					
Electric Production																
Steam (ED-AN)		(278,613,529)														
Hydro (ED-AN)		(115,681,932)														
Other (ED-AN)		(78,427,074)														
Total Electric Production		(472,722,535)														
Electric Transmission																
ED-AN		(183,531,513)														
Total Electric Transmission		(183,531,513)														
Electric Distribution																
ED-ID		(139,213,438)														
ED-WA		(228,494,350)														
Total Electric Distribution		(367,707,788)														
Gas Underground Storage																
GD-AN		(12,450,510)														
GD-OR		(408,919)														
Total Gas Underground Storage		(12,859,429)														
Gas Distribution																
6		(1,443,463)														
GD-ID		(52,733,609)														
GD-WA		(104,610,092)														
GD-OR		(87,536,610)														
Total Gas Distribution		(246,323,774)														
General Plant																
ED-AN		(33,751,794)														
ED-ID		(5,481,208)														
ED-WA		(10,712,970)														
CD-AA		(27,535,719)														
CD-AN		(10,869,826)														
CD-ID		(4,536,526)														
9		(2,130,571)														
CD-WA		(1,687,860)														
9		(2,130,571)														
GD-AA		(1,315,418)														
GD-AN		(1,227,702)														
4		(983,994)														
GD-ID		(2,249,513)														
GD-WA		(2,249,513)														
GD-OR		(3,547,491)														
Total General Plant		(104,342,732)														
Total Accumulated Depreciation		(1,387,487,771)														

Allocation Ratios:	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	72.346%	19.401%	8.253%	1	69.990%	30.010%
8	0.000%	70.320%	29.680%	4	70.603%	29.397%
9	79.221%	20.779%	0.000%	6	69.136%	30.864%

Ref/Basis	System	Assigned or Allocated to Electric		Assigned or Allocated to Gas-North		Assigned or Allocated to Gas-South		***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****					
		Total	to Electric	Total	to Gas-North	Total	to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission																	
Franchises (302000)	ED-AN	(6,467,753)	(6,467,753)														
Misc Intangible Pft (303000)	ED-AN	(631,941)	(631,941)														
Total Production/Transmission		(7,099,694)	(7,099,694)														
Distribution																	
Franchises (302000)	ED-WA	(72,777)	(72,777)														
Misc Intangible Pft (303000)	ED-WA	(22,343)	(22,343)														
Total Distribution		(95,120)	(95,120)														
General Plant - 303000																	
7.4	CD-AA	(29,949)	(21,667)	(5,810)	(2,472)	(5,810)	(5,810)	(4,102)	(4,102)	(1,708)	(1,708)	(1,230,359)	(1,230,359)	(5)	(5)	(5)	
9.4	CD-AN	(48,123)	(38,123)	(10,000)		(10,000)	(10,000)	(7,060)	(7,060)	(2,940)	(2,940)	(162,489)	(162,489)	(3,236)	(3,236)	(3,236)	
9	CD-ID	(42,970)	(42,970)	(42,970)		(42,970)	(42,970)	(88,768)	(88,768)	(88,768)	(88,768)	(7,772)	(7,772)				
8.4	GD-WA	(88,768)	(88,768)	(88,768)		(88,768)	(88,768)	(11,162)	(11,162)	(99,930)	(99,930)	(42,970)	(42,970)	(4,648)	(4,648)	(47,618)	
	GD-OR	(48,690)	(48,690)														
Total General Plant - 303000		(258,500)	(59,790)	(147,548)	(51,162)	(131,738)	(15,810)	(147,548)	(88,768)	(11,162)	(99,930)	(42,970)	(4,648)	(47,618)			
Miscellaneous IT Intangible Plant - 3031XX																	
7.4	CD-AA	(21,572,714)	(15,606,996)	(4,185,322)	(1,780,396)	(4,185,322)	(4,185,322)	(2,954,963)	(2,954,963)	(1,230,359)	(1,230,359)	(5)	(5)	(5)	(5)	(5)	
9.4	CD-AN	(87)	(69)	(18)		(18)	(18)	(13)	(13)								
9	CD-ID	(242)	(192)	(50)		(50)	(50)										
	ED-AN	(636,000)	(636,000)														
	ED-ID	(3,746)	(3,746)														
	ED-WA	(470,036)	(470,036)	(552,741)	(233,296)	(552,741)	(552,741)	(390,252)	(390,252)	(390,252)	(390,252)	(7,772)	(7,772)				
	GD-AA	(786,037)	(786,037)	(11,008)		(11,008)	(11,008)										
	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)	(2,035,710)	(4,749,089)	(4,749,139)	(3,353,000)	(3,353,000)	(1,396,089)	(1,396,139)	(1,396,089)	(1,396,139)				
Gas Underground Storage																	
1	GD-AN	(239,404)		(239,404)		(239,404)	(239,404)	(167,559)	(167,559)	(71,845)	(71,845)	(71,845)	(71,845)				
Total Gas Underground Storage		(239,404)		(239,404)		(239,404)	(239,404)	(167,559)	(167,559)	(71,845)	(71,845)	(71,845)	(71,845)				
General Plant - 390200, 396200																	
7.4	CD-AA	(158,984)	(115,019)	(30,844)	(13,121)	(30,844)	(30,844)	(21,777)	(21,777)	(9,067)	(9,067)	(9,067)	(9,067)				
9	CD-ID	(4,538)	(3,595)	(943)		(943)	(943)										
9	CD-WA	(8,332)	(6,601)	(1,731)		(1,731)	(1,731)										
4	ED-AN	(44,547)	(44,547)														
	ED-WA	(110,678)	(110,678)	(1,863)		(1,863)	(1,863)										
	GD-WA	(1,863)		(1,863)		(1,863)	(1,863)										
	GD-OR	(49,080)			(49,080)												
Total General Plant - 390200, 396200		(378,022)	(280,440)	(35,381)	(62,201)	(43,377)	(30,844)	(35,381)	(3,594)	(21,777)	(25,371)	(943)	(9,067)	(10,010)			
Total Accumulated Amortization		(31,572,628)	(24,252,083)	(5,171,472)	(2,149,073)	(136,275)	(5,035,147)	(5,171,472)	(92,362)	(3,553,498)	(3,645,860)	(43,913)	(1,481,649)	(1,525,612)			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months Ended June 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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				
	389XXXX	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
99		GD-WA / ID / AN	477,164	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
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-WA / ID / AN	3,959,110	0	0	2,849,788	2,849,788	0	0	0	0	0	0	0	0	0	0	0
9		TOTAL ACCOUNT	1,205,950	372,902	346,374	236,090	955,366	97,809	90,851	61,924	764,227	250,584	472,075	325,095	0	0	0	0
			6,482,204	375,754	708,653	3,108,652	4,193,059	574,973	90,851	826,151	1,491,975	1,491,975	472,075	325,095	797,170			
	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
99		GD-WA / ID / AN	1,997,757	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
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-WA / ID / AN	62,357,281	0	0	45,112,999	45,112,999	0	0	0	0	0	0	0	0	0	0	0
9		TOTAL ACCOUNT	18,329,149	5,979,976	4,297,565	4,834,572	14,570,535	1,413,331	1,127,215	1,268,068	12,097,936	3,808,614	3,426,076	5,146,346	5,146,346	0	0	0
			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	17,904,307	3,426,076	5,146,346	8,572,422			
	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
99		GD-WA / ID / AN	6,650	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
8		GD-AA	463,258	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-WA / ID / AN	46,101,651	0	0	33,352,701	33,352,701	0	0	0	0	0	0	0	0	0	0	0
9		TOTAL ACCOUNT	77,279	2,453,342	16,950	37,517,790	39,988,082	0	603	15,454	16,057	0	0	0	0	0	0	0
			53,222,997	2,453,342	16,950	37,517,790	39,988,082	0	603	9,292,048	9,292,651	0	0	3,942,264	3,942,264			
	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
99		GD-WA / ID / AN	7,339,611	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
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	0	0	0	0	0	0	0	0	0	0	0	0	0
9		TOTAL ACCOUNT	4,206,095	1,339,271	640,892	1,351,947	3,332,110	351,280	168,101	354,604	873,985	831,638	2,491,262	43,724	43,724	0	0	0
			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	8,316,382	2,491,262	43,724	2,534,986			

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

Report ID:
C-GPL-12A
 AVISTA UTILITIES
 Gas-North Copy

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	395,329	0	0	395,329
99		ED-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	0	0	0	84,271
99		GD-WA / ID / AN	57,227	0	0	0	0	0	0	0	0	0	0	57,227
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
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	2,104,204	111,912	145,046	1,410,014	1,666,972	29,353	38,044	369,835	437,232	0	0	2,104,204
		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	2,641,031
99	394000	Tools, Shop, & Garage Equipment	3,246,075	1,130,036	362,018	1,754,021	3,246,075	0	0	0	3,246,075	0	0	3,246,075
99		ED-WA / ID / AN	2,364,120	0	0	0	0	1,500,219	440,520	423,381	2,364,120	0	0	2,364,120
99		GD-WA / ID / AN	914,459	0	0	0	0	0	0	0	0	0	0	914,459
99		GD-OR / AS	1,332,206	0	0	0	0	0	0	936,807	936,807	0	0	1,332,206
7		GD-AA	7,709,123	0	0	0	0	0	0	1,495,647	1,495,647	0	0	7,709,123
9		CD-AA	362,959	37,377	16,899	233,264	287,540	9,804	4,432	61,183	75,419	0	0	362,959
		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	15,928,942
		TOTAL ACCOUNT	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	15,928,942
99	395000	Laboratory Equipment	978,519	169,930	87,948	720,641	978,519	0	0	0	978,519	0	0	978,519
99		ED-WA / ID / AN	189,275	0	0	0	0	61,595	20,088	107,592	189,275	0	0	189,275
99		GD-WA / ID / AN	168,741	0	0	0	0	0	0	0	0	0	0	168,741
99		GD-OR / AS	82,554	0	0	0	0	0	0	58,052	58,052	0	0	82,554
8		GD-AA	355,665	0	0	0	0	0	0	69,002	69,002	0	0	355,665
7		CD-AA	178,657	8,719	2,783	130,022	141,534	2,287	730	34,106	37,123	0	0	178,657
		CD-WA / ID / AN	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	1,953,409
		TOTAL ACCOUNT	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	1,953,409

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

Report ID:
C-GPL-12A

AVISTA UTILITIES
 Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****											
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated							
	396XXX	Power Operated Equipment																		
99		ED-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	0	0	0
99		GD-WA/ID/AN	4,241,445	0	0	0	0	2,605,961	804,990	830,494	4,241,445	0	0	0	0	0	0	0	0	0
99		GD-OR/AS	43,834	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	43,834
8		GD-AA	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	400,823	0	0	107,489	107,489	0	0	0	0	0	0	0	0	45,725
9		CD-WA/ID/AN	1,530,154	266,526	410,518	535,159	1,212,203	69,908	107,675	140,368	317,951	4,666,885	43,834	0	0	0	0	0	0	89,559
		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	0	0	0	0	0	0	89,559
	397XXX	Communication Equipment																		
99		ED-WA/ID/AN	47,735,678	9,020,827	2,815,510	35,899,341	47,735,678	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA/ID/AN	1,053,289	0	0	0	0	580,425	453,402	19,462	1,053,289	0	0	0	0	0	0	0	0	0
99		GD-OR/AS	974,433	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	974,433
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	0	0	0	0	0	0	0	294,702
7		CD-AA	15,510,155	0	0	0	11,220,977	0	0	3,009,125	3,009,125	0	0	0	0	0	0	0	0	1,280,053
9		CD-WA/ID/AN	12,331,764	372,750	3,211,157	6,185,440	9,769,347	97,769	842,259	1,622,389	2,562,417	974,433	0	0	0	0	0	0	0	1,574,755
		TOTAL ACCOUNT	78,598,251	9,393,577	6,026,667	53,305,758	68,726,002	678,194	1,295,661	5,349,206	7,323,061	974,433	1,574,755	0	0	0	0	0	0	2,549,188
	398000	Miscellaneous Equipment																		
99		ED-WA/ID/AN	28,639	0	2,299	26,340	28,639	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	0	0	0
99		GD-OR/AS	2,367	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	410,725	0	0	0	297,143	0	0	79,685	79,685	0	0	0	0	0	0	0	0	33,897
9		CD-WA/ID/AN	5,129	31	41	3,991	4,063	8	11	1,047	1,066	2,367	0	0	0	0	0	0	0	36,264
		TOTAL ACCOUNT	446,860	31	2,340	327,474	329,845	8	11	80,732	80,751	2,367	33,897	0	0	0	0	0	0	36,264
		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	0	0	0	0	0	0

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 0.0000% 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%

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended June 30, 2013
 Average of Monthly Averages Basis

Report ID:
C-JPL-12A

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	2,074,185	153,179	0	1,921,006	2,074,185	0	0	0	0	0	0	0
		ED-WA / ID / AN	1,146,018	0	0	0	0	0	0	0	0	0	0	0
		GD-WA / ID / AN	410,126	0	0	0	0	0	0	0	0	0	0	0
		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
		GD-AA	1,772,948	0	0	1,282,657	1,282,657	0	0	343,970	343,970	0	146,321	146,321
		CD-AA	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	0
		CD-WA / ID / AN	5,597,335	153,179	0	3,357,398	3,510,577	964,981	181,037	384,293	1,530,311	410,126	146,321	556,447
		TOTAL ACCOUNT												
***** GAS NORTH *****														
99	303100	Misc Intangible Plant--Mainframe Software	2,906,366	2,005,631	23,524	877,211	2,906,366	0	0	0	0	0	0	0
		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		GD-OR / AS	21,285	0	0	0	0	0	0	0	0	0	0	0
		GD-AA	2,144,281	0	0	0	0	0	0	1,507,858	1,507,858	0	636,423	636,423
		CD-AA	40,488,115	0	0	29,291,532	29,291,532	0	0	7,855,099	7,855,099	0	3,341,484	3,341,484
		CD-WA / ID / AN	17,419	0	8,848	4,951	13,799	0	2,321	1,299	3,620	0	0	0
		TOTAL ACCOUNT	45,577,466	2,005,631	32,372	30,173,694	32,211,697	0	2,321	9,364,256	9,366,577	21,285	3,977,907	3,999,192
***** OREGON GAS *****														
99	303110	Misc Intangible Plant--PC Software	148,199	0	0	148,199	148,199	0	0	0	0	0	0	0
		ED-WA / ID / AN	15,106	0	0	0	0	0	0	15,106	15,106	0	0	0
		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
		CD-AA	2,835,558	0	0	2,051,412	2,051,412	0	0	550,127	550,127	0	234,019	234,019
		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,000,094	0	0	2,199,611	2,199,611	0	0	565,233	565,233	1,231	234,019	235,250
		TOTAL	54,174,895	2,158,810	32,372	35,730,703	37,921,885	964,981	183,358	10,313,782	11,462,121	432,642	4,388,247	4,790,889

ALLOCATION RATIOS:

G-ALL	7	Electric Gas North Oregon +Factor	100.0000%	72.3469%	19.401%	8.253%
G-ALL	8	Gas North Oregon +Factor	100.0000%	0.0000%	70.320%	29.680%
G-ALL	9	Electric Gas North +Factor	100.0000%	79.221%	20.779%	0.0000%
G-ALL	99	Not Allocated	0.0000%	0.0000%	0.0000%	0.0000%

RESULTS OF OPERATIONS

Report ID:

COMMON ACCUMULATED DEFERRED FIT

C-DTX-12A

For Twelve Months Ended June 30, 2013

Average of Monthly Averages Basis

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
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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:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended June 30, 2013	
Average of Monthly Averages Basis	

Gas-North Copy

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COILSTRIP		772,179	772,179		772,179	772,179		0	0
1	151210	FUEL STOCK HOG FUEL-KHGS		870,961	870,961		870,961	870,961		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,460,553	6,460,553		5,214,790	2,13,269		1,245,763	1,245,763
1	154300	PLANT MATERIALS & OPER SUP-CS2		264,217	264,217		213,269	50,948		50,948	50,948
1	154400	PLANT MATERIALS & OPER SUP-COILSTRIP		723,533	723,533		\$84,017	584,017		139,516	139,516
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		3,873	3,873		3,126	3,126		747	747
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		1,001	1,001		808	808		193	193
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		4,853	4,853		3,917	3,917		936	936
99	163998	COMMON WORKING CAPITAL	0		0			0		0	0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	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: