

RESULTS OF OPERATIONS

Report ID:

G-ROR-12E

AVISTA UTILITIES

GAS RATE OF RETURN

For Twelve Months Ended July 31, 2013

Ending Balance Basis

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)		18,443,198	7,173,378
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)		18,443,198	7,173,378
G-APL		Gas Net Adjusted Rate Base		338,192,744	113,230,300
		RATE OF RETURN		5.453%	6.335%

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
GAS ALLOCATION PERCENTAGES		G-ALL-12E
For Twelve Months Ended July 31, 2013		
Ending Balance Basis		

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand		100.000%	69.990%	30.010%
2	Input	Number of Customers		226,290	150,244	76,046
		Percent		100.000%	66.394%	33.606%
3	G-OPS	Direct Distribution Operating Expense		11,485,188	8,134,816	3,350,372
		Percent		100.000%	70.829%	29.171%
	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:
GAS ALLOCATION PERCENTAGES	G-ALL-12E
For Twelve Months Ended July 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

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

Input	Elec/Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		68,965,506	60,243,237	5,651,108	3,071,161
	Direct O & M Accts 901 - 935		41,147,627	29,854,933	8,129,433	3,163,261
	Direct O & M Accts 901 - 905 Utility 9 Only		4,465,312	3,053,607	1,411,705	XXXXXXX
	Adjustments		0			
	Total		114,578,445	93,151,777	15,192,246	6,234,422
	Percentage		100.000%	81.300%	13.259%	5.441%

	Direct Labor Accts 500 - 894		65,772,800	51,029,386	10,468,202	4,275,212
	Direct Labor Accts 901 - 935		5,175,642	3,333,358	497,385	1,344,899
	Direct Labor Accts 901 - 905 Utility 9 Only		10,669,036	7,158,435	3,510,601	XXXXXXX
	Total		81,617,478	61,521,179	14,476,188	5,620,111
	Percentage		100.000%	75.377%	17.737%	6.886%

	Number of Customers at		685,332	362,462	226,219	96,651
	Percentage		100.000%	52.888%	33.009%	14.103%

	Net Direct Plant		2,540,576,273	2,027,886,265	345,513,055	167,176,953
	Percentage		100.000%	79.820%	13.600%	6.580%

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

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-12E
For Twelve Months Ended July 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

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

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

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

Number of Customers at 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:
GAS ALLOCATION PERCENTAGES		G-ALL-12E
For Twelve Months Ended July 31, 2013		
Ending Balance Basis		

AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
Direct O & M Accts 580 - 894			65,927,810	60,243,237	5,684,573	0
Direct O & M Accts 901 - 935			37,981,681	29,854,933	8,126,748	0
Adjustments			0	0	0	0
Total			103,909,491	90,098,170	13,811,321	0
Percentage			100.0000%	86.708%	13.292%	0.0000%
Direct Labor Accts 580 - 894			61,509,081	51,029,386	10,479,695	0
Direct Labor Accts 901 - 935			3,968,432	3,333,358	635,074	0
Total			65,477,513	54,362,744	11,114,769	0
Percentage			100.0000%	83.025%	16.975%	0.0000%
Number of Customers at			588,681	362,462	226,219	0
Percentage			100.0000%	61.572%	38.428%	0.0000%
Net Direct Plant			2,348,249,795	2,009,605,786	338,644,009	0
Percentage			100.0000%	85.579%	14.421%	0.0000%
Total Percentages			400.0000%	316.884%	83.116%	0.0000%
Average (CD AN/ID/WA)			100.0000%	79.221%	20.779%	0.0000%
JP	Gas North/Oregon JP Factor %	12/31/2012	Total	Electric	Gas North	Oregon Gas
			100.0000%	0.0000%	80.6000%	19.4000%

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-12E
For Twelve Months Ended July 31, 2013	
Ending Balance Basis	

	12/31/2012	System	Washington	Idaho
10	Actual Annual Throughput Percent	235,505,909 100.000%	162,882,603 69.163%	72,623,306 30.837%
11	Book Depreciation Percent	14,870,767 100.000%	9,968,750 67.036%	4,902,017 32.964%
12	Net Gas Plant (before DFIT) Percent	389,467,316 100.000%	259,925,100 66.739%	129,542,216 33.261%
13	G-PLT Net Gas General Plant Percent	44,291,727 100.000%	32,198,002 72.695%	12,093,725 27.305%
14	Net Allocated Schedule M's Percent	-18,107,486 100.000%	-11,993,373 66.234%	-6,114,113 33.766%
99	Input Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12E
For Twelve Months Ended July 31, 2013		
Ending Balance Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	SYSTEM		Total	WASHINGTON		Total	IDAHO		Total
			Direct	Allocated		Direct	Allocated		Direct	Allocated	
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	129,823,403	0	129,823,403	89,773,967	0	89,773,967	40,049,436	0	40,049,436
99	4812XX	Commercial - Firm & Interruptible	65,162,185	0	65,162,185	45,882,771	0	45,882,771	19,279,414	0	19,279,414
99	4813XX	Industrial-Firm	2,854,727	0	2,854,727	1,550,348	0	1,550,348	1,304,379	0	1,304,379
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	273,994	0	273,994	243,616	0	243,616	30,378	0	30,378
99	499XXXX	Unbilled Revenue	(20,675)	0	(20,675)	34,630	0	34,630	(55,305)	0	(55,305)
		TOTAL SALES TO ULTIMATE CUSTOMERS	198,093,634	0	198,093,634	137,485,332	0	137,485,332	60,608,302	0	60,608,302
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	94,313,855	0	94,313,855	64,273,857	0	64,273,857	30,039,998	0	30,039,998
99	488000	Miscellaneous Service Revenues	26,420	0	26,420	13,986	0	13,986	12,434	0	12,434
99	489300	Transportation For Others	4,272,668	0	4,272,668	3,825,318	0	3,825,318	447,350	0	447,350
99	493000	Rent from Gas Property	2,189	0	2,189	2,137	0	2,137	52	0	52
4	495000	Other Gas Revenues	6,047,974	509,691	6,557,665	4,130,224	359,857	4,490,081	1,917,750	149,834	2,067,584
		TOTAL OTHER OPERATING REVENUES	104,663,106	509,691	105,172,797	72,245,522	359,857	72,605,379	32,417,584	149,834	32,567,418
		TOTAL GAS REVENUES	302,756,740	509,691	303,266,431	209,730,854	359,857	210,090,711	93,025,886	149,834	93,175,720
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	195,002,177	0	195,002,177	132,954,281	0	132,954,281	62,047,896	0	62,047,896
6	808XXX	Net Natural Gas Storage Transactions	1,812,426	0	1,812,426	1,670,273	0	1,670,273	142,153	0	142,153
6	811000	Gas Used for Products Extraction	(904,447)	0	(904,447)	(616,392)	0	(616,392)	(288,055)	0	(288,055)
10	813000	Other Gas Expenses	0	1,155,449	1,155,449	0	799,143	799,143	0	356,306	356,306
99	813010	Gas Technology Institute (GTI) Expenses	99,550	0	99,550	70,820	0	70,820	28,730	0	28,730
		TOTAL PRODUCTION EXPENSES	196,009,706	1,155,449	197,165,155	134,078,982	799,143	134,878,125	61,930,724	356,306	62,287,030
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	32,665	32,665	0	22,862	22,862	0	9,803	9,803
1	824000	Other Expenses	0	654,548	654,548	0	458,118	458,118	0	196,430	196,430
1	837000	Other Equipment	0	507,595	507,595	0	355,266	355,266	0	152,329	152,329
		TOTAL UNDERGROUND STORAGE OPER EXP	0	1,194,808	1,194,808	0	836,246	836,246	0	358,562	358,562
		DEPRECIATION EXPENSE-UNDERGROUND STORAGE	0	576,141	576,141	0	403,241	403,241	0	172,900	172,900
G-AMTX		Authorization Expense-Underground Storage	0	227	227	0	159	159	0	68	68
G-OTX		Taxes Other Than FIT	0	61,720	61,720	0	43,198	43,198	0	18,522	18,522
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	638,088	638,088	0	446,598	446,598	0	191,490	191,490
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,832,896	1,832,896	0	1,282,844	1,282,844	0	550,052	550,052

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	254,279	1,082,737	1,337,016	221,603	766,892	988,495	32,676	315,845	348,521
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,458,290	925,703	3,383,993	1,980,310	655,666	2,635,976	477,980	270,037	748,017
3	875000	Measuring & Reg Sta Exp-General	127,812	0	127,812	76,142	0	76,142	51,670	0	51,670
3	876000	Measuring & Reg Sta Exp-Industrial	5,990	0	5,990	2,938	0	2,938	3,052	0	3,052
3	877000	Measuring & Reg Sta Exp-City Gate	170,035	0	170,035	77,228	0	77,228	92,807	0	92,807
3	878000	Meater & House Regulator Expenses	1,035,518	0	1,035,518	914,372	0	914,372	121,146	0	121,146
3	879000	Customer Installation Expenses	1,569,513	72,429	1,641,942	944,550	51,301	995,851	624,963	21,128	646,091
3	880000	Other Expenses	1,152,949	807,014	1,959,963	737,433	571,600	1,309,033	415,516	235,414	650,930
3	881000	Rents	0	31,257	31,257	0	22,139	22,139	0	9,118	9,118
MAINTENANCE											
3	885000	Supervision & Engineering	158,092	1,007	159,099	64,734	713	65,447	93,358	294	93,652
3	887000	Mains	1,771,302	2,015	1,773,317	1,200,623	1,427	1,202,050	570,679	588	571,267
3	889000	Measuring & Reg Sta Exp-General	222,309	0	222,309	135,195	0	135,195	87,114	0	87,114
3	890000	Measuring & Reg Sta Exp-Industrial	283,467	0	283,467	139,320	0	139,320	144,147	0	144,147
3	891000	Measuring & Reg Sta Exp-City Gate	79,040	0	79,040	47,402	0	47,402	31,638	0	31,638
3	892000	Services	1,464,652	31,515	1,496,167	1,117,741	22,322	1,140,063	346,911	9,193	356,104
3	893000	Meters & House Regulators	730,981	822,726	1,553,707	474,313	582,729	1,057,042	256,668	239,997	496,665
3	894000	Other Equipment	959	191,528	192,487	912	135,657	136,569	47	55,871	55,918
TOTAL DISTRIBUTION OPERATING EXP											
			11,485,188	3,967,931	15,453,119	8,134,816	2,810,446	10,945,262	3,350,372	1,157,485	4,507,857
G-DEPX		Depreciation Expense-Distribution	11,222,481	60,284	11,282,765	7,417,984	41,698	7,459,682	3,804,497	18,586	3,823,083
G-OTX		Taxes Other Than FIT	15,000,134	0	15,000,134	12,486,719	0	12,486,719	2,513,415	0	2,513,415
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	26,222,615	60,284	26,282,899	19,904,703	41,698	19,946,401	6,317,912	18,586	6,336,498
TOTAL DISTRIBUTION EXPENSES											
			37,707,803	4,028,215	41,736,018	28,039,519	2,852,144	30,891,663	9,668,284	1,176,071	10,844,355
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	255,555	255,555	0	169,673	169,673	0	85,882	85,882
2	902000	Meter Reading Expenses	1,772,645	64,018	1,836,663	1,547,732	42,504	1,590,236	224,913	21,514	246,427
G-903	903XXXX	Customer Records & Collection Expenses	1,081,141	4,011,329	5,092,470	727,326	2,663,282	3,390,608	353,815	1,348,047	1,701,862
2	904000	Uncollectible Accounts	0	1,362,100	1,362,100	0	904,353	904,353	0	457,747	457,747
2	905000	Misc Customer Accounts	0	105,633	105,633	0	70,134	70,134	0	35,499	35,499
TOTAL CUSTOMER ACCOUNTS EXPENSES											
			2,853,786	5,798,635	8,652,421	2,275,058	3,849,946	6,125,004	578,728	1,948,689	2,527,417
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXXX	Customer Assistance Expenses	5,452,302	209,746	5,662,048	5,330,754	139,259	5,470,013	121,548	70,487	192,035
2	909000	Advertising	13,518	705,825	719,343	7,138	468,625	475,763	6,380	237,200	243,580
2	910000	Misc Customer Service & Info Exp	0	115,327	115,327	0	76,570	76,570	0	38,757	38,757
TOTAL CUSTOMER SERVICE & INFO EXP											
			5,465,820	1,030,898	6,496,718	5,337,892	684,454	6,022,346	127,928	346,444	474,372

AVISTA UTILITIES

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

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	5,074	5,074	0	2,568	2,568	0	0	0	0
2	913000	Advertising	0	0	0	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	0	0	0
		TOTAL SALES EXPENSES	0	7,642	7,642	0	5,074	5,074	0	2,568	2,568	0	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:													
4	920000	Salaries	116,506	7,842,045	7,958,551	82,621	5,536,719	5,619,340	33,885	2,305,326	2,339,211	0	310,579	310,579	0
4	921000	Office Supplies & Expenses	259	1,056,499	1,056,758	259	745,920	746,179	0	310,579	310,579	0	(8,072)	(8,072)	0
4	922000	Admin. Expenses Transferred - Credit	0	(27,460)	(27,460)	0	(19,388)	(19,388)	0	0	0	0	0	0	0
4	923000	Outside Services Employed	0	2,759,140	2,759,140	0	1,948,036	1,948,036	0	811,104	811,104	0	811,104	811,104	0
4	924000	Property Insurance Premium	0	327,494	327,494	0	231,221	231,221	0	96,273	96,273	0	0	0	0
4	925XXXX	Injuries and Damages	6,328	1,157,597	1,163,925	6,286	817,298	823,584	42	340,299	340,341	0	61,425	61,425	0
4	926XXXX	Employee Pensions and Benefits	23,150	208,949	232,099	23,150	147,524	170,674	0	92,467	92,467	0	385,799	385,799	0
4	928000	Regulatory/Commission Expenses	802,148	314,546	1,116,694	508,816	222,079	730,895	293,332	92,467	385,799	0	61,425	61,425	0
4	930000	Miscellaneous General Expenses	32,565	936,691	969,256	21,544	661,332	682,876	11,021	275,359	286,380	0	66,099	66,099	0
4	931000	Rents	10,729	224,848	235,577	10,036	158,749	168,785	693	66,099	66,792	0	0	0	0
4	935000	Maintenance of General Plant	324,197	1,766,150	2,090,347	240,864	1,246,955	1,487,819	83,333	519,195	602,528	0	0	0	0
		TOTAL ADMIN & GEN OPERATING EXP	1,313,882	16,566,499	17,882,381	893,576	11,696,445	12,590,021	422,306	4,870,054	5,292,360	0	5,292,360	5,292,360	0
G-DEPRX		Depreciation Expense-General Plant	393,512	2,618,348	3,011,860	257,195	1,848,632	2,105,827	136,317	769,716	906,033	0	0	0	0
G-AMTX		Amortization Expense - General Plant - 303000	27,443	29,586	57,029	23,385	20,889	44,274	4,058	8,697	12,755	0	0	0	0
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	650	1,934,620	1,935,270	0	1,365,900	1,365,900	650	568,720	569,370	0	0	0	0
G-AMTX		Amortization Expense-General Plant - 390200,396200	0	5,600	5,600	0	3,954	3,954	0	1,646	1,646	0	0	0	0
99	407025	WA GRG Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	17,529	0	17,529	17,529	0	17,529	0	0	0	0	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	27,646	0	27,646	27,646	0	27,646	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0	0	0	0	0
99	407425	WA GRG Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0	0	0	0	0
99	407429	Reg Credit Decoupling Rebate	(3,949)	0	(3,949)	(3,949)	0	(3,949)	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	462,831	4,588,154	5,050,985	321,806	3,239,375	3,561,181	141,025	1,348,779	1,489,804	0	1,489,804	1,489,804	0
		TOTAL ADMIN & GENERAL EXPENSES	1,778,713	21,154,653	22,933,366	1,215,382	14,935,820	16,151,202	563,331	6,218,833	6,782,164	0	6,782,164	6,782,164	0
		TOTAL EXPENSES BEFORE FIT	243,815,828	35,008,388	278,824,216	170,946,833	24,409,425	195,356,258	72,868,995	10,598,963	83,467,958	0	83,467,958	83,467,958	0
		NET OPERATING INCOME (LOSS) BEFORE FIT			24,442,215			14,734,453			9,707,762			9,707,762	
G-FIT		FEDERAL INCOME TAX			(604,749)			(1,237,769)			633,020			633,020	
G-FIT		DEFERRED FEDERAL INCOME TAX			6,644,482			4,726,817			1,917,665			1,917,665	
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(40,716)			(24,415)			(16,301)			(16,301)	
		GAS NET OPERATING INCOME (LOSS)			18,443,198			11,269,820			7,173,378			7,173,378	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12E
For Twelve Months Ended July 31, 2013		
Ending Balance Basis	Account	Description

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			69.990%			30.010%	
G-ALL	2	Number of Customers		100.000%			66.394%			33.606%	
G-ALL	3	Direct Distribution Operating Expense		100.000%			70.829%			29.171%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			70.603%			29.397%	
G-ALL	6	Actual Therms Purchased		100.000%			69.169%			30.831%	
G-ALL	10	Actual Annual Throughput		100.000%			69.163%			30.837%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS

AVISTA UTILITIES

Report ID:
G-904-12E

ALLOCATION OF PURCHASED GAS COSTS
For Twelve Months Ended July 31, 2013

Ending Balance Basis

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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 903
 For Twelve Months Ended July 31, 2013
 Ending Balance Basis

Report ID:
G-903-12E

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000 Customer Records & Collections	1,081,141	4,011,329	5,092,470	727,326	2,663,282	3,390,608	353,815	1,348,047	1,701,862
12	903920 Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930 Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
	Total Account 903	1,081,141	4,011,329	5,092,470	727,326	2,663,282	3,390,608	353,815	1,348,047	1,701,862

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

66.394%
 66.739%
 33.606%
 33.261%

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 908
 For Twelve Months Ended July 31, 2013
 Ending Balance Basis

Report ID:
G-908-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	221,074	209,746	430,820	187,066	139,259	326,325	34,008	70,487	104,495
99	908600	Public Purpose Tariff Rider Expense Offset	5,155,456	0	5,155,456	5,040,553	0	5,040,553	114,903	0	114,903
99	908610	Limited Income Tax Refund Program	149,101	0	149,101	149,101	0	149,101	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(73,329)	0	(73,329)	(45,966)	0	(45,966)	(27,363)	0	(27,363)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			5,452,302	209,746	5,662,048	5,330,754	139,259	5,470,013	121,548	70,487	192,035

ALLOCATION RATIOS:

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

66.394% 33.606%
 0.0000% 0.0000%

RESULTS OF OPERATIONS

INTEREST DEDUCTION FOR FIT--GAS NORTH

For Twelve Months Ended July 31, 2013

Ending Balance Basis

Report ID:
G-INT-12E

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
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Debt

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

Total Weighted Cost

G-APL	Net Rate Base	338,192,744	224,962,444	113,230,300
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Interest Deduction for FIT Calculation

		10,378,228	6,870,353	3,507,875
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- 1 #
- 2 #

RESULTS OF OPERATIONS

FEDERAL INCOME TAXES--GAS

For Twelve Months Ended July 31, 2013

Ending Balance Basis

Report ID:
G-FIT-12E

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue		303,266,431	210,090,711
				93,175,720
G-OPS	Operating & Maintenance Expense		246,852,244	171,402,078
				75,450,166
G-OPS	Book Deprec/Amort and Reg Amortizations		16,910,118	11,424,263
				5,485,855
G-OTX	Taxes Other than FIT		15,061,854	12,529,917
	Net Operating Income Before FIT		24,442,215	14,734,453
				9,707,762
G-INT	Less: Interest Expense		10,378,228	6,870,353
				3,507,875
G-SCM	Schedule M Adjustments		(15,791,843)	(11,400,584)
	Taxable Net Operating Income		(1,727,856)	(3,536,484)
				(4,391,259)
	Tax Rate		35.00%	35.00%
	Total Federal Income Tax		(604,749)	(1,237,769)
				633,020
G-DTE	Deferred FIT		6,644,482	4,726,817
				1,917,665
99	411400 Amortized Investment Tax Credit		(40,716)	(24,415)
	Total FIT/Deferred FIT & ITC		5,999,017	3,464,633
				2,534,384

ALLOCATION RATIOS:

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

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****				
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
	997000	Book Depreciation & Amortization	11,644,086	5,224,809	16,868,895	7,698,563	3,684,474	11,383,037	3,945,523	1,540,335	5,485,858
12	997001	Contributions In Aid of Construction	0	321,141	321,141	0	214,326	214,326	0	106,815	106,815
2	997002	Injuries and Damages	0	(175,001)	(175,001)	0	(116,190)	(116,190)	0	(58,811)	(58,811)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	1,223,801	1,223,801	0	864,040	864,040	0	359,761	359,761
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(8,053,281)	0	(8,053,281)	(6,415,892)	0	(6,415,892)	(1,637,389)	0	(1,637,389)
4	997015	Airplane Lease Payments	0	106,971	106,971	0	75,525	75,525	0	31,446	31,446
12	997016	Redemption Expense Amortization	0	356,404	356,404	0	237,860	237,860	0	118,544	118,544
4	997020	FAS87 Current Pension Accrual	0	(2,481,653)	(2,481,653)	0	(1,752,121)	(1,752,121)	0	(729,532)	(729,532)
99	997029	FAS 106 Post Retirement Benefits	23,150	0	23,150	23,150	0	23,150	0	0	0
99	997031	Decoupling Mechanism	40,932	0	40,932	40,932	0	40,932	0	0	0
12	997032	Interest Rate Swaps	0	872,937	872,937	0	582,589	582,589	0	290,348	290,348
4	997033	DSM Tariff Rider	(1,259,876)	0	(1,259,876)	(707,999)	0	(707,999)	(551,877)	0	(551,877)
12	997048	AFUDC	0	(182,674)	(182,674)	0	(121,915)	(121,915)	0	(60,759)	(60,759)
11	997049	Tax Depreciation	0	(25,110,835)	(25,110,835)	0	(16,833,299)	(16,833,299)	0	(8,277,536)	(8,277,536)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(73,329)	0	(73,329)	(45,966)	0	(45,966)	(27,363)	0	(27,363)
99	997073	DSIT Amortization - ID	(6,039)	0	(6,039)	0	0	0	(6,039)	0	(6,039)
11	997080	Book Transportation Depreciation	0	1,589,050	1,589,050	0	1,065,236	1,065,236	0	523,814	523,814
4	997081	Deferred Compensation	0	103,953	103,953	0	73,394	73,394	0	30,559	30,559
4	997082	Meal Disallowances	0	87,092	87,092	0	61,490	61,490	0	25,602	25,602
4	997083	Paid Time Off	0	2,075	2,075	0	1,465	1,465	0	610	610
2	997084	Customer Uncollectibles	0	(45,556)	(45,556)	0	(30,246)	(30,246)	0	(15,310)	(15,310)
		TOTAL SCHEDULE M ADJUSTMENTS	2,315,643	(18,107,486)	(15,791,843)	592,788	(11,993,372)	(11,400,584)	1,722,855	(6,114,114)	(4,391,259)

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%

AVISTA UTILITIES

RESULTS OF OPERATIONS

DEFERRED INCOME TAX EXPENSE--GAS

For Twelve Months Ended July 31, 2013

Report ID:
G-DTE-12E

Ending Balance Basis

Ref/Basis Account Description System Washington Idaho

14	410100	Deferred Federal Income Tax Expense - Allocated	3,341,557	2,213,247	1,128,310
99	410100	Deferred Federal Income Tax Exp	3,237,176	2,470,933	766,243
		SUBTOTAL	6,578,733	4,684,180	1,894,553

14	411100	Deferred Federal Income Tax Expense - Allocated	40,084	26,549	13,535
99	411100	Deferred Federal Income Tax Exp	25,665	16,088	9,577
		SUBTOTAL	65,749	42,637	23,112

Total Deferred Federal Income Tax Expense

			6,644,482	4,726,817	1,917,665
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ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.234%	33.766%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended July 31, 2013
 Ending Balance Basis

Report ID:
G-OTX-12E

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

ALLOCATION RATIOS:
 G-ALL 1 System Contract Demand

100.0000%

69.9900%

30.0100%

A VISTA 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	874,423	2,020,441	964,981	617,369	1,582,350	181,037	257,054	438,091
4	3031XX	Misc Intangible IT Plant (3031XX)	11,148	11,147,509	11,158,657	0	7,870,476	7,870,476	11,148	3,277,033	3,288,181
4		TOTAL INTANGIBLE PLANT	1,157,166	12,021,932	13,179,098	964,981	8,487,845	9,452,826	192,185	3,534,087	3,726,272
		UNDERGROUND STORAGE PLANT:									
1	350XXXX	Land & Land Rights	0	466,805	466,805	0	326,717	326,717	0	140,088	140,088
1	351XXXX	Structures & Improvements	0	1,434,735	1,434,735	0	1,004,171	1,004,171	0	430,564	430,564
1	352XXXX	Wells	0	18,374,909	18,374,909	0	12,860,599	12,860,599	0	5,514,310	5,514,310
1	353000	Lines	0	1,044,478	1,044,478	0	731,030	731,030	0	313,448	313,448
1	354000	Compressor Station Equipment	0	11,561,959	11,561,959	0	8,092,215	8,092,215	0	3,469,744	3,469,744
1	355000	Measuring & Regulating Equipment	0	229,003	229,003	0	160,279	160,279	0	68,724	68,724
1	356000	Purification Equipment	0	403,712	403,712	0	282,558	282,558	0	121,154	121,154
1	357000	Other Equipment	0	1,550,107	1,550,107	0	1,084,920	1,084,920	0	465,187	465,187
		TOTAL UNDERGROUND STORAGE PLANT	0	35,065,708	35,065,708	0	24,542,489	24,542,489	0	10,523,219	10,523,219
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	89,013	0	89,013	64,343	0	64,343	24,670	0	24,670
6	374400	Land & Land Rights	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	827,537	21,450	849,007	559,531	14,837	574,368	268,026	6,613	274,639
6	376000	Mains	240,674,324	2,512,521	243,186,845	156,847,857	1,737,886	158,585,743	83,826,467	774,635	84,601,102
6	378000	Measuring & Reg Station Equip-General	5,277,308	57,440	5,334,748	3,203,533	39,731	3,243,264	2,073,775	17,709	2,091,484
6	379000	Measuring & Reg Station Equip-City Gate	6,004,290	0	6,004,290	1,844,269	0	1,844,269	4,160,021	0	4,160,021
6	380000	Services	154,873,560	0	154,873,560	105,067,123	0	105,067,123	49,806,437	0	49,806,437
6	381000	Meters	65,710,393	0	65,710,393	44,129,037	0	44,129,037	21,581,356	0	21,581,356
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,033,299	0	3,033,299	2,400,313	0	2,400,313	632,986	0	632,986
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	476,553,977	2,591,411	479,145,388	314,117,104	1,792,454	315,909,558	162,436,873	798,957	163,235,830

VISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total	
			Direct	Allocated	Direct	Allocated	Direct	Allocated		
		GENERAL PLANT								
4	389XXXX	Land & Land Rights	665,824	826,151	574,973	583,287	1,158,260	90,851	242,864	333,715
4	390XXXX	Structures & Improvements	4,801,539	15,409,627	3,646,925	10,879,659	14,526,584	1,154,614	4,529,968	5,684,582
4	391XXXX	Office Furniture & Equipment	2,898	9,484,413	0	6,696,280	6,696,280	2,898	2,788,133	2,791,031
4	392XXXX	Transportation Equipment	7,406,627	1,785,770	5,569,303	1,260,807	6,830,110	1,837,324	524,963	2,362,287
4	393000	Stores Equipment	150,416	405,539	113,291	286,323	399,614	37,125	119,216	156,341
4	394000	Tools, Shop & Garage Equipment	2,601,016	3,174,250	2,143,089	2,241,116	4,384,205	457,927	933,134	1,391,061
4	395000	Laboratory Equipment	76,811	255,767	57,932	180,579	238,511	18,879	75,188	94,067
4	396XXXX	Power Operated Equipment	3,955,079	1,078,351	2,892,872	761,348	3,654,220	1,062,207	317,003	1,379,210
4	397XXXX	Communications Equipment	2,000,989	6,352,602	699,450	4,485,128	5,184,578	1,301,539	1,867,474	3,169,013
4	398000	Miscellaneous Equipment	19	87,302	8	61,638	61,646	11	25,664	25,675
		TOTAL GENERAL PLANT	21,661,218	38,859,772	15,697,843	27,436,165	43,134,008	5,963,375	11,423,607	17,386,982
		TOTAL PLANT IN SERVICE	499,372,361	88,538,823	330,779,928	62,258,953	393,038,881	168,592,433	26,279,870	194,872,303
		ACCUMULATED DEPRECIATION								
G-ADBP		Underground Storage	0	(12,694,678)	0	(8,885,005)	(8,885,005)	0	(3,809,673)	(3,809,673)
G-ADBP		Distribution Plant	(162,147,990)	(1,480,050)	(108,118,945)	(1,023,736)	(109,142,681)	(54,029,045)	(456,314)	(54,485,359)
G-ADBP		General Plant	(5,189,622)	(11,000,992)	(3,141,298)	(7,767,030)	(10,908,328)	(2,048,324)	(3,233,962)	(5,282,286)
		TOTAL ACCUMULATED DEPRECIATION	(167,337,612)	(25,175,720)	(111,260,243)	(17,675,771)	(128,936,014)	(56,077,369)	(7,499,949)	(63,577,318)
		ACCUMULATED AMORTIZATION								
G-AAAMT		General Plant - 303000	(127,574)	(38,744)	(82,236)	(27,355)	(109,591)	(45,338)	(11,389)	(56,727)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(5,485,378)	0	(3,872,841)	(3,872,841)	0	(1,612,537)	(1,612,537)
G-AAAMT		Underground Storage	0	(239,537)	0	(167,652)	(167,652)	0	(71,885)	(71,885)
G-AAAMT		General Plant - 390200, 396200	(4,537)	(34,112)	(3,594)	(24,084)	(27,678)	(943)	(10,028)	(10,971)
		TOTAL ACCUMULATED AMORTIZATION	(132,111)	(5,797,771)	(85,830)	(4,091,932)	(4,177,762)	(46,281)	(1,705,839)	(1,752,120)
		TOTAL ACCUMULATED DEPR/AMORT	(167,469,723)	(30,973,491)	(111,346,073)	(21,767,703)	(133,113,776)	(56,123,650)	(9,205,788)	(65,329,438)
		NET GAS UTILITY PLANT before DEFT	331,902,638	57,565,332	219,433,855	40,491,250	259,925,105	112,468,783	17,074,082	129,542,865
		ACCUMULATED DEFT								
12	282900	ADFIT - Gas Plant In Service	0	(64,385,308)	0	(42,970,111)	(42,970,111)	0	(21,415,197)	(21,415,197)
4	282900	ADFIT - Common Plant (282900 from C-DITX)	0	(7,453,251)	0	(5,246,665)	(5,246,665)	0	(2,206,586)	(2,206,586)
4	283750	ADFIT - Common Plant (283750 from C-DITX)	0	(59,954)	0	(42,329)	(42,329)	0	(17,625)	(17,625)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,165,359)	0	(777,749)	(777,749)	0	(387,610)	(387,610)
		TOTAL ACCUMULATED DEFT	0	(73,063,872)	0	(49,036,854)	(49,036,854)	0	(24,027,018)	(24,027,018)
		NET GAS UTILITY PLANT	331,902,638	(15,498,540)	219,433,855	(8,545,604)	210,888,251	112,468,783	(6,952,936)	105,515,847

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended July 31, 2013
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM *****											
G-ALL	4	Jurisdictional 4-Factor Ratio		100.0000%							
G-ALL	6	Actual Therms Purchased		100.0000%							
G-ALL	12	Net Gas Plant (before DFIT)		100.0000%							
***** WASHINGTON *****											
				70.603%							
				69.169%							
				66.739%							
***** IDAHO *****											
				29.397%							
				30.831%							
				33.261%							

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended July 31, 2013	
Ending Balance Basis	
Ref/Basis	Account

G-PLT	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	NET GAS PLANT IN SERVICE	331,902,638	(15,498,540)	316,404,098	219,433,855	(8,545,604)	210,888,251	112,468,783	(6,952,936)	105,515,847
	OTHER ADJUSTMENTS:									
4	Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	DPIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	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	Gas Inventory--Jackson Prairie	0	14,834,369	14,834,369	0	10,382,575	10,382,575	0	4,451,794	4,451,794
4	Customer Advances	(77,864)	731	(77,133)	(11,804)	516	(11,288)	(66,060)	215	(65,845)
99	Customer Deposits	(308,266)	0	(308,266)	(308,266)	0	(308,266)	0	0	0
C-WKCC	Working Capital	0	1,608,612	1,608,612	0	0	0	0	1,608,612	1,608,612
99	DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(386,130)	22,174,776	21,788,646	(320,070)	14,394,263	14,074,193	(66,060)	7,780,513	7,714,453
	NET RATE BASE	331,516,508	6,676,236	338,192,744	219,113,785	5,848,659	224,962,444	112,402,723	827,577	113,230,300

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%

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

Allocation Ratios:

Service -	Elec/Gas North/Oregon 4-Factor	Electric	Gas-North	Gas-South	Jurisdiction -	System Contract Demand	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	Jurisdictional 4-Factor Ratio	69.990%	30.010%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Actual Therms Purchased	70.603%	29.397%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6		69.169%	30.831%

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
Production/Transmission	Total	Total	Total	Total	Direct	Allocated	Allocated	Direct
Franchises (302000)	ED-AN	918,400						
Misc Intangible Pft (303000)	ED-AN	94,882						
Total Production/Transmission		1,013,282						
Distribution	ED-WA	24,153						
Franchises (302000)	ED-WA	2,844						
Misc Intangible Pft (303000)	ED-WA	26,997						
Total Distribution		26,997						
General Plant - 303000								
7,4	CD-AAA	142,081	102,790	27,565	27,565	19,462	19,462	8,103
9,4	CD-AN	9,729	7,708	2,021	2,021	1,427	1,427	594
	GD-ID	4,058	4,058		4,058			4,058
	GD-WA	23,385	23,385		23,385			23,385
	GD-OR	7,778		7,778				
Total General Plant - 303000		187,031	110,498	57,029	27,443	29,586	44,274	4,058
								8,697
								12,755
Miscellaneous IT Intangible Plant - 3031XX								
7,4	CD-AAA	8,373,576	6,057,948	1,624,557	1,624,557	1,146,986	1,146,986	477,571
9,4	CD-AN	2,097	1,661	436	436	308	308	128
9,4	CD-ID	3,128	2,478	650	650			650
	ED-AN	191,902	191,902					
	ED-ID	4,747	4,747					
	ED-WA	406,389	406,389					
	GD-AAA	436,965	307,274	129,691	307,274	216,945	216,945	90,329
	GD-AN	2,353	2,353	250	2,353	1,661	1,661	692
	GD-OR	250		250				
Total Miscellaneous IT Intangible Plant - 3031XX		9,421,407	6,665,125	1,935,270	650	1,934,620	1,365,900	650
								568,720
								569,370
Gas Underground Storage								
1	GD-AN	227		227				68
Total Gas Underground Storage		227		227				68
General Plant - 390200, 396200								
7,4	CD-AAA	28,865	20,883	5,600	5,600	3,954	3,954	1,646
4	ED-AN	9,627	9,627					
	GD-OR	3,699		3,699				
		42,191	30,510	5,600	5,600	3,954	3,954	1,646
Total General Plant - 390200, 396200		10,691,135	7,846,412	1,998,126	28,093	1,970,033	1,414,287	4,708
								579,131
								583,839
Total Amortization Expense								

Allocation Ratios:
 Service -
 7 Elec/Gas North/Oregon 4-Factor
 8 Gas North/Oregon 4-Factor
 9 Elec/Gas North 4-Factor

Electric 72.346% Gas-North 19.401% Gas-South 8.253% Jurisdiction - 1
 0.0009% 70.320% 29.6809% 4 System Contract Demand
 79.2219% 20.7799% 0.0009% Jurisdictional 4-Factor Ratio Washington 69.990% 70.6033% Idaho 30.0109% 29.3979%

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Electric Production										
Steam (ED-AN)	(282,084,298)	(282,084,298)								
Hydro (ED-AN)	(120,098,425)	(120,098,425)								
Other (ED-AN)	(82,107,125)	(82,107,125)								
Total Electric Production	(484,289,848)	(484,289,848)								
Electric Transmission										
ED-AN	(188,369,291)	(188,369,291)								
Total Electric Transmission	(188,369,291)	(188,369,291)								
Electric Distribution										
ED-ID	(148,233,014)	(148,233,014)								
ED-WA	(237,707,907)	(237,707,907)								
Total Electric Distribution	(385,940,921)	(385,940,921)								
Gas Underground Storage										
GD-AN	(12,694,678)	(12,694,678)								
GD-OR	(467,512)	(467,512)								
Total Gas Underground Storage	(13,162,190)	(12,694,678)								
Gas Distribution										
GD-AN	(1,480,050)	(1,480,050)								
GD-ID	(54,029,045)	(54,029,045)								
GD-WA	(108,118,945)	(108,118,945)								
GD-OR	(88,796,120)	(88,796,120)								
Total Gas Distribution	(232,424,160)	(163,628,040)								
General Plant										
ED-AN	(35,161,417)	(35,161,417)								
ED-ID	(5,889,150)	(5,889,150)								
ED-WA	(11,790,778)	(11,790,778)								
7.4	CD-AA	(31,965,068)	(23,125,448)	(6,201,543)	(6,201,543)	(6,201,543)	(4,378,475)	(4,378,475)	(1,823,068)	(1,823,068)
9.4	CD-AN	(11,244,448)	(8,907,964)	(2,336,484)	(2,336,484)	(2,336,484)	(1,649,628)	(1,649,628)	(686,856)	(686,856)
9	CD-ID	(4,601,801)	(3,645,593)	(956,208)	(956,208)	(956,208)	(471,480)	(471,480)	(956,208)	(956,208)
9	CD-WA	(2,269,023)	(1,797,543)	(471,480)	(471,480)	(471,480)	(699,603)	(699,603)	(291,294)	(291,294)
8.4	GD-AA	(1,409,125)	(990,897)	(418,228)	(990,897)	(990,897)	(1,039,324)	(1,039,324)	(432,744)	(432,744)
4	GD-AN	(1,472,068)	(1,092,116)	(372,225)	(1,472,068)	(1,472,068)	(1,092,116)	(1,092,116)	(1,092,116)	(1,092,116)
	GD-ID	(2,669,818)	(2,669,818)		(2,669,818)	(2,669,818)				
	GD-WA	(3,727,225)	(3,727,225)							
	GP-OR	(113,292,037)	(90,317,893)	(6,783,530)	(11,000,992)	(16,190,614)	(7,767,030)	(10,908,328)	(2,048,324)	(3,233,962)
Total General Plant	(1,437,478,447)	(1,148,917,953)								
Total Accumulated Depreciation	(1,437,478,447)	(1,148,917,953)	(192,513,332)	(96,047,162)	(167,337,612)	(25,175,720)	(192,513,332)	(111,260,243)	(17,675,771)	(128,936,014)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	1	69.990%	30.010%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	4	70.603%	29.397%
9	Elec/Gas North 4-Factor	79.221%	20.779%	6	69.169%	30.831%

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****	***** WASHINGTON *****	***** IDAHO *****	Total
	Total				Direct	Allocated	Direct	Allocated
Production/Transmission								
Franchises (302000)	ED-AN	(7,003,487)	(7,003,487)					
Misc Intangible P/L (303000)	ED-AN	(663,806)	(663,806)					
Total Production/Transmission		(7,667,293)	(7,667,293)					
Distribution								
Franchises (302000)	ED-WA	(86,866)	(86,866)					
Misc Intangible P/L (303000)	ED-WA	(24,002)	(24,002)					
Total Distribution		(110,868)	(110,868)					
General Plant - 303000								
7.4	CD-AA	(142,081)	(102,790)	(27,565)	(27,565)	(19,462)	(19,462)	(8,103)
9.4	CD-AN	(53,799)	(42,620)	(11,179)	(11,179)	(7,893)	(7,893)	(3,286)
	GD-ID	(45,338)	(45,338)		(45,338)			(45,338)
	GD-WA	(82,236)	(82,236)		(82,236)			(82,236)
	GD-OR	(53,227)		(53,227)				
Total General Plant - 303000		(376,681)	(145,410)	(166,318)	(38,744)	(27,555)	(109,591)	(45,538)
								(11,389)
								(56,727)
Miscellaneous IT Intangible Plant - 3031XX								
7.4	CD-AA	(24,446,683)	(17,686,198)	(4,742,901)	(4,742,901)	(3,348,630)	(3,348,630)	(1,394,271)
9.4	CD-AN	(2,097)	(1,661)	(436)	(436)	(308)	(308)	(128)
	CD-ID	(3,128)	(2,478)	(650)	(650)			(650)
	ED-AN	(503,503)	(503,503)					(503,503)
	ED-ID	(6,514)	(6,514)					
	ED-WA	(710,031)	(710,031)					
8.4	GD-AA	(1,042,720)	(733,241)	(309,479)	(733,241)	(517,690)	(517,690)	(215,551)
4	GD-AN	(8,800)	(8,800)		(8,800)	(6,213)	(6,213)	(2,587)
	GD-OR	(879)		(879)				
Total Miscellaneous IT Intangible Plant - 3031XX		(26,724,355)	(18,910,385)	(5,486,028)	(5,485,378)	(3,872,841)	(3,872,841)	(1,612,537)
								(1,613,187)
Gas Underground Storage								
1	GD-AN	(239,537)		(239,537)				
Total Gas Underground Storage		(239,537)	(239,537)		(239,537)	(167,652)	(167,652)	(71,885)
								(71,885)
								(71,885)
General Plant - 390200, 396200								
7.4	CD-AA	(175,826)	(127,203)	(34,112)	(34,112)	(24,084)	(24,084)	(943)
9	CD-ID	(4,538)	(3,595)	(943)	(943)			
9	CD-WA	(8,332)	(6,601)	(1,731)	(1,731)			
4	ED-AN	(50,163)	(50,163)					
	ED-AN	(110,678)	(110,678)					
	ED-WA	(1,863)	(1,863)					
	GD-WA	(51,079)		(51,079)				
	GD-OR	(402,479)	(298,240)	(38,649)	(38,649)			
Total General Plant - 390200, 396200		(35,521,213)	(27,132,196)	(5,930,532)	(132,111)	(4,091,932)	(4,177,762)	(46,281)
					(5,797,771)	(24,084)	(27,678)	(1,705,839)
								(1,752,770)
Total Accumulated Amortization								

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	72.346%	19.401%	8.253%	1	69.990%	30.010%
8	0.000%	70.320%	29.680%	4	70.603%	29.397%
9	79.221%	20.779%	0.000%			

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
For Twelve Months Ended July 31, 2013
Ending Balance Basis

Report ID:
C-GRP-12E

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	389XXXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	477,164	0	0	0	0	0	0	0
99		GD-OR / AS	704,242	0	0	0	704,242	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	3,939,110	0	0	2,849,788	2,849,788	0	0	764,227	764,227	0	0	0
9		CD-WA / ID / AN	1,205,950	372,902	346,374	236,090	955,366	97,809	90,851	61,924	250,584	0	0	0
		TOTAL ACCOUNT	6,725,130	386,513	708,653	3,108,652	4,203,818	574,973	90,851	826,151	1,491,975	704,242	325,095	1,029,337
99	390XXXX	Structures & Improvements												
99		ED-WA / ID / AN	6,698,054	930,335	2,106,027	3,661,692	6,698,054	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,177,767	0	0	0	2,177,767	0	0	0	2,177,767	0	0	0
99		GD-OR / AS	3,529,353	0	0	0	3,529,353	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	69,181,620	0	0	50,050,135	50,050,135	0	0	13,421,926	13,421,926	0	0	0
9		CD-WA / ID / AN	22,192,947	5,601,238	4,402,024	7,578,213	17,581,475	1,469,157	1,154,614	1,987,701	4,611,472	0	0	0
		TOTAL ACCOUNT	103,779,741	6,531,573	6,508,051	61,290,040	74,329,664	3,646,924	1,154,614	15,409,627	20,211,165	3,529,353	5,709,559	9,238,912
99	391XXXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,032,841	2,306,995	14,649	5,711,197	8,032,841	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	6,650	0	0	0	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	470,176	0	0	0	470,176	0	0	0	470,176	0	0	0
7		CD-AA	47,048,839	0	0	34,037,953	34,037,953	0	0	330,628	330,628	0	0	0
9		CD-WA / ID / AN	106,301	0	11,050	73,163	84,213	0	0	19,190	22,088	0	0	0
		TOTAL ACCOUNT	55,664,807	2,306,995	25,699	39,822,313	42,155,007	0	0	2,898	9,487,311	0	0	0
99	392XXXX	Transportation Equipment												
99		ED-WA / ID / AN	19,474,310	9,049,752	3,342,702	7,081,856	19,474,310	0	0	0	0	0	0	0
99		GD-WA / ID / AN	8,006,221	0	0	0	8,006,221	5,158,438	1,624,265	1,223,518	8,006,221	0	0	0
99		GD-OR / AS	2,803,503	0	0	0	2,803,503	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	529,797	0	0	383,287	383,287	0	0	0	102,786	0	0	0
9		CD-WA / ID / AN	5,213,866	1,566,443	812,299	1,751,735	4,130,477	410,865	213,059	459,465	1,083,389	0	0	0
		TOTAL ACCOUNT	36,027,697	10,616,195	4,155,001	9,216,878	23,988,074	5,569,303	1,837,324	1,785,769	9,192,396	2,803,503	43,724	2,847,227

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	
99	393000	Stores Equipment							
		ED-WA / ID / AN	10,739	14,745	369,845	395,329	0	0	0
		GD-WA / ID / AN	0	0	0	0	0	0	0
		GD-OR / AS	57,227	0	0	0	0	0	57,227
		GD-AA	0	0	0	0	0	0	0
		CD-AA	0	0	0	0	0	0	0
		CD-WA / ID / AN	110,638	141,541	1,546,139	1,798,318	0	0	0
		TOTAL ACCOUNT	121,377	156,286	1,915,984	2,193,647	0	0	57,227
99	394000	Tools, Shop, & Garage Equipment							
		ED-WA / ID / AN	1,120,044	354,603	1,776,266	3,250,913	0	0	0
		GD-WA / ID / AN	0	0	0	0	0	0	0
		GD-OR / AS	913,406	0	0	0	0	0	913,406
		GD-AA	1,376,106	0	0	0	0	0	408,428
		CD-AA	8,909,313	0	6,445,531	6,445,531	0	0	735,286
		CD-WA / ID / AN	377,109	44,900	228,756	298,749	0	0	0
		TOTAL ACCOUNT	17,827,581	1,164,944	379,696	8,450,553	9,995,193	0	0
99	395000	Laboratory Equipment							
		ED-WA / ID / AN	164,888	81,624	676,918	923,430	0	0	0
		GD-WA / ID / AN	0	0	0	0	0	0	0
		GD-OR / AS	152,474	0	0	0	0	0	152,474
		GD-AA	82,554	0	0	0	0	0	24,502
		CD-AA	355,663	0	257,308	257,308	0	0	29,353
		CD-WA / ID / AN	163,229	7,956	2,540	129,312	0	0	0
		TOTAL ACCOUNT	1,848,955	172,844	84,164	1,053,042	1,310,050	0	0

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Twelve Months Ended July 31, 2013
 Ending Balance Basis

Report ID:
C-GPL-12E

AVISTA UTILITIES
 Gas-North Copy

Ref/Basis	Account	Description	ELECTRIC *****		GAS NORTH *****		OREGON GAS *****		Total					
			Direct - Wa	Direct - Idaho	Direct - Wa	Direct - Idaho	Direct - Oregon	Allocated						
396XXX		Power Operated Equipment												
99		ED-WA / ID / AN	18,083,802	10,702,124	0	0	0	0	39,188,916					
99		GD-WA / ID / AN	0	0	2,824,958	954,531	830,494	4,609,983	0					
99		GD-OR / AS	43,834	0	0	0	0	0	43,834					
8		GD-AA	0	0	0	0	0	0	0					
7		CD-AA	554,037	0	0	107,489	107,489	107,489	45,725					
9		CD-WA / ID / AN	1,520,558	410,518	67,914	107,675	140,368	315,957	0					
		TOTAL ACCOUNT	45,917,328	11,112,642	2,892,872	1,062,206	1,078,351	5,033,429	89,559					
397XXX		Communication Equipment												
99		ED-WA / ID / AN	49,517,571	2,885,226	0	0	0	0	52,402,797					
99		GD-WA / ID / AN	1,146,435	0	594,382	458,634	93,419	1,146,435	0					
99		GD-OR / AS	994,441	0	0	0	0	0	994,441					
8		GD-AA	992,932	0	0	0	698,230	698,230	0					
7		CD-AA	19,572,046	0	0	0	3,797,173	3,797,173	1,615,281					
9		CD-WA / ID / AN	13,050,447	3,213,615	105,068	842,904	1,763,781	2,711,753	0					
		TOTAL ACCOUNT	85,273,872	6,098,841	699,450	1,301,538	6,352,603	8,353,591	2,904,424					
398000		Miscellaneous Equipment												
99		ED-WA / ID / AN	30,511	2,299	0	0	0	0	32,810					
99		GD-WA / ID / AN	0	0	0	0	0	0	0					
99		GD-OR / AS	2,367	0	0	0	0	0	2,367					
8		GD-AA	0	0	0	0	0	0	0					
7		CD-AA	444,595	0	0	0	86,256	86,256	36,692					
9		CD-WA / ID / AN	5,129	41	8	11	1,047	1,066	0					
		TOTAL ACCOUNT	482,602	2,340	8	11	87,303	87,322	39,059					
		TOTAL GENERAL PLANT	356,354,541	49,752,547	29,231,373	194,357,951	273,341,871	15,697,841	5,063,374	38,859,772	60,520,987	9,200,847	13,290,836	22,491,683

ALLOCATION RATIOS:

Ref/Basis	Account	Description	Direct - Wa	Direct - Idaho	Direct - Oregon	Allocated	Total
G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.0000%	72.346%	19.401%	8.253%	29.680%
G-ALL	8	Gas North/Oregon 4-Factor	100.0000%	0.000%	70.320%	29.680%	0.000%
G-ALL	9	Elec/Gas North 4-Factor	100.0000%	79.221%	20.779%	0.000%	0.000%
G-ALL	99	Not Allocated	0.0000%	0.000%	0.000%	0.000%	0.000%

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
99	303000	Intangible Plant												
		ED-WA / ID / AN	2,101,673	153,179	0	1,948,494	2,101,673	0	0	0	0	0	0	0
		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	0
		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	410,126
		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
		CD-AA	4,299,260	0	0	3,110,343	3,110,343	0	0	834,099	834,099	0	0	354,818
		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	354,818
		TOTAL ACCOUNT	8,151,135	153,179	0	5,212,572	5,365,751	964,981	181,037	874,422	2,020,440	410,126	354,818	764,944
	303100	Misc Intangible Plant--Mainframe Software												
		ED-WA / ID / AN	3,055,312	2,074,741	23,524	957,047	3,055,312	0	0	0	0	0	0	0
		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
		GD-AA	2,176,401	0	0	0	0	0	0	1,530,445	1,530,445	0	0	645,956
		CD-AA	45,524,690	0	0	32,935,292	32,935,292	0	0	8,832,245	8,832,245	0	0	645,956
		CD-WA / ID / AN	104,537	0	42,501	40,314	82,815	0	11,148	10,574	21,722	0	0	3,757,153
		TOTAL ACCOUNT	50,860,940	2,074,741	66,025	33,932,653	36,073,419	0	11,148	10,373,264	10,384,412	0	0	4,403,109
	303110	Misc Intangible Plant--PC Software												
		ED-WA / ID / AN	63,290	0	0	63,290	63,290	0	0	0	0	0	0	0
		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	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	3,931,333	0	0	2,844,162	2,844,162	0	0	762,718	762,718	0	0	324,453
		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	324,453
		TOTAL ACCOUNT	4,007,380	0	0	2,907,452	2,907,452	0	0	774,244	774,244	0	0	324,453
		TOTAL	63,019,455	2,227,920	66,025	42,052,677	44,346,622	964,981	192,185	12,021,930	13,179,096	411,357	5,082,380	5,493,737

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.0000%	72.346%	19.401%	8.253%
G-ALL	8	Gas North/Oregon 4-Factor	100.0000%	0.000%	70.320%	29.680%
G-ALL	9	Elec/Gas North 4-Factor	100.0000%	79.221%	20.779%	0.000%
G-ALL	99	Ntr. Allocated	0.0000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended July 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	CD-AA	(36,342,019)	(26,291,997)	(7,050,715)	(2,999,307)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,937,226)	(1,534,690)	(402,536)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
		Total	(38,588,271)	(28,050,255)	(7,513,205)	(3,024,811)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended July 31, 2013
 Ending Balance Basis

Report ID:
 C-WK-C-12E

Gas-North Copy

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****		***** ELECTRIC *****		***** GAS NORTH *****				
			Washington	Idaho	Washington	Idaho	Washington	Idaho			
1	151120	FUEL STOCK COAL-COLSTRIP		811,958	811,958	811,958	0	0			
1	151210	FUEL STOCK HOG FUEL-KFGS		655,553	655,553	655,553	0	0			
4	154100	PLANT MATERIALS & OPER SUPPLIES		7,313,118	5,902,958	5,902,958	1,410,160	1,410,160			
1	154300	PLANT MATERIALS & OPER SUP-CO2		261,359	210,962	210,962	50,397	50,397			
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		718,062	579,601	579,601	138,461	138,461			
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		26,689	21,543	21,543	5,146	5,146			
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(255)	(206)	(206)	(49)	(49)			
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		23,320	18,823	18,823	4,497	4,497			
99	163998	COMMON WORKING CAPITAL	0		0		0	0			
99	163998	COMMON WORKING CAPITAL	16,668,899		16,668,899		0	0			
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL									
		TOTAL	16,668,899	9,809,804	26,478,703	16,668,899	8,201,192	24,870,091	0	1,608,612	1,608,612

ALLOCATION RATIOS: