

RESULTS OF OPERATIONS

ELECTRIC RATE OF RETURN

For Twelve Months Ended July 31, 2013

Ending Balance Basis

Report ID:
E-ROR-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income (Loss)	145,072,394	94,587,074	50,485,320
		Adjustments			
		Adjusted Net Operating Income (Loss)	145,072,394	94,587,074	50,485,320
E-APL		Electric Net Rate Base	1,890,929,715	1,236,074,348	654,855,367
		RATE OF RETURN	7.672%	7.652%	7.709%

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio		100.0000%	65.0100%	34.9900%
2	Input	Number of Customers Percent		362,648 100.0000%	237,922 65.607%	124,726 34.393%
3	E-OPS	Direct Distribution Operating Expense Percent		23,027,399 100.0000%	15,396,610 66.862%	7,630,789 33.138%
	Input	Jurisdictional 4-Factor Ratio				12/31/2012
		Direct O & M Accts 500 - 598		20,221,960	13,135,421	7,086,539
		Direct O & M Accts 901 - 935		27,780,483	19,758,209	8,022,274
		Total		48,002,443	32,893,630	15,108,813
		Percentage		100.0000%	68.525%	31.475%
		Direct Labor Accts 500 - 598		13,459,589	8,757,716	4,701,873
		Direct Labor Accts 901 - 935		6,280,527	4,982,574	1,297,953
		Total		19,740,116	13,740,290	5,999,826
		Percentage		100.0000%	69.606%	30.394%
		Number of Customers Percentage		362,462 100.0000%	237,724 65.586%	124,738 34.414%
		Net Direct Plant Percentage		865,560,849 100.0000%	556,413,691 64.284%	309,147,158 35.716%
4		Total Percentages Percent		400.0000% 100.0000%	268.0000% 67.0000%	132.0000% 33.0000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ALLOCATION PERCENTAGES		E-ALL-12E
For Twelve Months Ended July 31, 2013		
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AVISTA UTILITIES

Input	Ref	Description	System			
			Washington	Idaho	Oregon Gas	
			Total	Electric	Gas North	Oregon Gas
Direct O & M Accts 500 - 894		01-01-2013	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	0
Adjustments			0	0	0	0
Total			114,578,445	93,151,777	15,192,246	6,234,422
Percentage			100.000%	81.300%	13.259%	5.441%
Direct Labor 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	0
Total			81,617,478	61,521,179	14,476,188	5,620,111
Percentage			100.000%	75.377%	17.737%	6.886%
Number of Customers at Percentage			685,332	362,462	226,219	96,651
Percentage			100.000%	52.888%	33.009%	14.103%
Net Direct Plant Percentage			2,540,576,273	2,027,886,265	345,513,055	167,176,953
Percentage			100.000%	79.820%	13.600%	6.580%
Total Percentages Average (CD AA)			400.000%	289.385%	77.604%	33.010%
Percentage			100.000%	72.346%	19.401%	8.253%

RESULTS OF OPERATIONS		Report ID:
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For Twelve Months Ended July 31, 2013		
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AVISTA UTILITIES

Input	Description	System		Idaho	
		Washington			
	Gas North/Oregon 4-Factor				
	Direct O & M Accts 500 - 894	8,210,713	0	5,319,674	2,891,039
	Direct O & M Accts 901 - 935	10,885,298	0	7,836,155	3,049,143
	Direct O & M Accts 901 - 905 Utility 9 Only	1,411,705	0	1,411,705	0
	Total	20,507,716	0	14,567,534	5,940,182
	Percentage	100.000%	0.000%	71.034%	28.966%
	Direct Labor Accts 500 - 894	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	0
	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	400.000%	0.000%	281.279%	118.721%
	Average (GD AA)	100.000%	0.000%	70.320%	29.680%

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For Twelve Months Ended July 31, 2013		
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AVISTA UTILITIES

Basis	Ref	Description	System	Washington		Idaho		Oregon Gas	
	Input	Elec/Gas North 4-Factor							
		Direct O & M Accts 500 - 894		Total	Electric	Gas North	Oregon Gas		
		Direct O & M Accts 901 - 935		65,927,810	60,243,237	5,684,573	0		
		Adjustments		37,981,681	29,854,933	8,126,748	0		
		Total		0	0	0	0		
		Percentage		103,909,491	90,098,170	13,811,321	0		
				100.000%	86.708%	13.292%	0.000%		
		Direct Labor Accts 500 - 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		
				100.000%	61.572%	38.428%	0.000%		
		Net Direct Plant Percentage		2,348,249,795	2,009,605,786	338,644,009	0		
				100.000%	85.579%	14.421%	0.000%		
9		Total Percentages Average (CD AN/ID/W/A)		400.000%	316.884%	83.116%	0.000%		
				100.000%	79.221%	20.779%	0.000%		
10	E-PLT	Net Electric Distribution Plant Percent		870,995,403	565,144,567	305,850,836			
				100.000%	64.885%	35.115%			
11		Book Depreciation Percent		83,693,445	54,449,157	29,244,288			
				100.000%	65.058%	34.942%			

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
12		Net Electric Plant (before DFIT) Percent		2,185,242,882 100.0000%	1,422,971,342 65.117%	762,271,540 34.883%
13	E-PLT	Net Electric General Plant Percent		183,023,977 100.0000%	121,363,518 66.310%	61,660,459 33.690%
14		Net Allocated Schedule Mts Percent		-69,729,713 100.0000%	-45,087,832 64.661%	-24,641,881 35.339%
99	Input	Not Allocated		0.0000%	0.0000%	0.0000%

Ref/Basis	Account	Description	REVENUE	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	440000	SALES OF ELECTRICITY:													
		Residential	317,579,431	0	0	317,579,431	214,596,102	0	214,596,102	102,983,329	0	102,983,329	83,925,966	0	83,925,966
99	442200	Commercial - Firm & Int.	285,794,216	0	0	285,794,216	201,868,250	0	201,868,250	83,925,966	0	83,925,966	61,972,791	0	61,972,791
1	442300	Industrial	120,412,649	0	0	120,412,649	58,439,858	0	58,439,858	2,381,008	0	2,381,008	210,264	0	210,264
99	444000	Public Street & Highway Lighting	7,322,560	0	0	7,322,560	4,941,552	0	4,941,552	2,381,008	0	2,381,008	517,286	0	517,286
99	448000	Interdepartmental Revenue	1,064,111	0	0	1,064,111	853,847	0	853,847	210,264	0	210,264	517,286	0	517,286
99	499XXXX	Unbilled Revenue	1,328,396	0	0	1,328,396	811,110	0	811,110	251,990,644	0	251,990,644	0	0	251,990,644
		TOTAL SALES TO ULTIMATE CUSTOMERS	733,501,363	0	0	733,501,363	481,510,719	0	481,510,719	251,990,644	0	251,990,644	0	0	251,990,644
1	447XXXX	Sales for Resale	0	0	0	0	0	0	0	0	0	0	59,631,104	0	59,631,104
		TOTAL SALES OF ELECTRICITY	733,501,363	0	0	733,501,363	481,510,719	0	481,510,719	251,990,644	59,631,104	311,621,748	0	0	311,621,748
		OTHER OPERATING REVENUE:													
99	451000	Miscellaneous Service Revenue	584,102	0	0	584,102	362,507	0	362,507	221,595	0	221,595	170,034	0	170,034
1	453000	Sales of Water & Water Power	0	0	0	0	0	0	0	0	0	0	17,599	0	17,599
1	454000	Rent from Electric Property	2,969,873	0	0	2,969,873	1,978,724	0	1,978,724	991,149	0	991,149	53,106,574	0	53,106,574
1	456XXXX	Other Electric Revenues	340,022	0	0	340,022	280,582	0	280,582	59,440	0	59,440	53,294,207	0	53,294,207
		TOTAL OTHER OPERATING REVENUE	3,893,997	0	0	3,893,997	2,621,813	0	2,621,813	1,272,184	0	1,272,184	112,925,311	0	112,925,311
		TOTAL ELECTRIC REVENUE	737,395,360	0	0	737,395,360	484,132,532	0	484,132,532	253,262,828	59,631,104	366,188,139	0	0	366,188,139
		EXPENSE													
		STEAM POWER GENERATION EXPENSE:													
		OPERATION													
1	500000	Supervision & Engineering	0	323,593	323,593	0	0	210,368	210,368	0	113,225	113,225	0	10,355,769	10,355,769
1	501000	Fuel	0	29,596,367	29,596,367	0	0	19,240,598	19,240,598	0	1,522,552	1,522,552	0	353,126	353,126
1	502000	Steam Expense	0	4,351,391	4,351,391	0	0	2,828,839	2,828,839	0	867,219	867,219	0	8,782	8,782
1	505000	Electric Expense	0	1,009,221	1,009,221	0	0	656,095	656,095	0	0	0	0	0	0
1	506000	Miscellaneous Steam Power Generation Expense	148,375	2,478,476	2,626,851	0	96,251	1,611,257	1,707,508	52,124	867,219	919,343	0	0	919,343
1	507000	Rent	0	25,098	25,098	0	0	16,316	16,316	0	0	0	0	0	0
		MAINTENANCE													
1	510000	Supervision & Engineering	0	441,709	441,709	0	0	287,155	287,155	0	154,554	154,554	0	219,817	219,817
1	511000	Structures	0	628,228	628,228	0	0	408,411	408,411	0	2,079,251	2,079,251	0	325,751	325,751
1	512000	Boiler Plant	0	5,942,416	5,942,416	0	0	3,863,165	3,863,165	0	244,072	244,072	0	0	244,072
1	513000	Electric Plant	0	930,984	930,984	0	0	605,233	605,233	0	0	0	0	0	0
1	514000	Miscellaneous Steam Plant	0	697,549	697,549	0	0	453,477	453,477	0	16,244,118	16,244,118	0	0	16,244,118
		TOTAL STEAM POWER GENERATION EXP	148,375	46,425,032	46,573,407	0	96,251	30,180,914	30,277,165	52,124	16,244,118	16,296,242	0	0	16,296,242

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
HYDRAULIC POWER GENERATION EXP.									
OPERATION									
1	535000	Supervision & Engineering	0	2,105,912	0	1,369,053	0	1,369,053	736,859
1	536000	Water for Power	0	1,235,571	0	803,245	0	803,245	432,326
1	537000	Hydraulic Expense	4,012,814	2,795,535	2,436,040	1,817,377	1,576,774	978,158	2,554,922
1	538000	Electric Expense	0	6,468,704	0	4,205,304	0	4,205,304	2,262,400
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	611,188	0	397,333	0	397,333	213,855
1	540000	Rent	0	1,262,975	0	821,060	0	821,060	441,915
1	540100	MT Trust Funds Land Settlement Rents	5,562,286	0	3,622,745	0	1,939,541	0	1,939,541
TOTAL HYDRO POWER GENERATION EXP									
			9,575,100	21,265,771	6,058,785	13,824,876	3,516,315	7,440,895	10,957,210
OTHER POWER GENERATION EXPENSE:									
OPERATION									
1	546000	Supervision & Engineering	0	1,101,492	0	716,080	0	716,080	385,412
1	547000	Fuel	0	86,658,559	0	56,336,729	0	56,336,729	30,321,830
1	548000	Generation Expense	0	2,155,845	0	1,401,515	0	1,401,515	754,330
1	549000	Miscellaneous Other Power Generation Expense	0	515,296	0	334,994	0	334,994	180,302
1	550000	Rent	0	55,614	0	36,155	0	36,155	19,459
TOTAL OTHER POWER GENERATION EXP									
			0	1,265,238	0	822,531	0	822,531	442,707
MAINTENANCE									
1	551000	Supervision & Engineering	0	36,627	0	23,811	0	23,811	12,816
1	552000	Structures	0	1,865,669	0	1,212,871	0	1,212,871	652,798
1	553000	Generating & Electric Equipment	0	137,966	0	89,692	0	89,692	48,274
1	554000	Miscellaneous Other Power Generation Plant	0	93,792,306	0	60,974,378	0	60,974,378	32,817,928
TOTAL OTHER POWER SUPPLY EXPENSE:									
			16,714,979	224,237,216	0	145,776,614	0	145,776,614	78,460,602
E-555	555XXXX	Purchased Power	0	884,308	0	574,889	0	574,889	309,419
1	556000	System Control & Load Dispatching	0	128,064,196	6,893,723	83,254,534	0	90,148,257	44,809,662
E-557	57XXXX	Other Expense	24,185,033	355,185,720	6,893,723	229,606,037	17,291,310	123,579,653	140,870,923
TOTAL OTHER POWER SUPPLY EXPENSE									
			33,908,508	514,668,829	13,048,759	334,586,205	20,859,749	180,082,624	200,942,273
TOTAL PRODUCTION OPERATING EXP									
			33,908,508	514,668,829	13,048,759	334,586,205	20,859,749	180,082,624	200,942,273

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION:											
1	560000	Supervision & Engineering	0	2,340,618	2,340,618	0	1,521,636	1,521,636	0	818,982	818,982
1	561000	Load Dispatching	0	2,189,076	2,189,076	0	1,423,118	1,423,118	0	765,958	765,958
1	562000	Station Expense	0	387,228	387,228	0	251,737	251,737	0	135,491	135,491
1	563000	Overhead Line Expense	0	393,220	393,220	0	255,632	255,632	0	137,588	137,588
1	565000	Transmission of Electricity by Others	0	17,602,817	17,602,817	0	11,443,591	11,443,591	0	6,159,226	6,159,226
1	566000	Miscellaneous Transmission Expense	0	2,014,699	2,014,699	0	1,309,756	1,309,756	0	704,943	704,943
1	567000	Rent	0	110,540	110,540	0	71,862	71,862	0	38,678	38,678
MAINTENANCE											
1	568000	Supervision & Engineering	0	2,318,641	2,318,641	0	1,507,349	1,507,349	0	811,292	811,292
1	569000	Structures	31,565	366,850	398,415	21,743	238,489	260,232	9,822	128,361	138,183
1	570000	Station Equipment	12,003	1,121,401	1,133,404	12,003	729,023	741,026	9,822	392,378	392,378
1	571000	Overhead Lines	27,144	1,360,112	1,387,256	4,498	884,209	888,707	22,646	475,903	498,549
1	572000	Underground Lines	0	284	284	0	185	185	0	99	99
1	573000	Service Miscellaneous	2,328	102,960	105,288	2,328	66,934	69,262	0	36,026	36,026
TOTAL TRANSMISSION OPERATING EXP			73,040	30,308,446	30,381,486	40,572	19,703,521	19,744,093	32,468	10,604,925	10,637,393
DEPRECIATION EXPENSE-PRODUCTION											
E-DEPX		Depreciation Expense-Production	0	26,217,378	26,217,378	0	17,043,917	17,043,917	0	9,173,461	9,173,461
E-DEPX		Depreciation Expense-Transmission	0	10,312,570	10,312,570	0	6,704,202	6,704,202	0	3,608,368	3,608,368
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,013,282	1,013,282	0	658,735	658,735	0	354,547	354,547
99	405930	Colstrip 3 AFUDC Reallocation Adj	0	0	0	(164,098)	0	164,098	0	0	164,098
99	406100	Amort of Investment in WNP3 Excl Power	2,450,031	0	2,450,031	0	0	2,450,031	0	0	2,450,031
99	407100	Amort of Aeq Adj-Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407112	Amortization of Lancaster Generation	1,360,000	0	1,360,000	72,939	0	72,939	0	0	72,939
99	407222	Amortization of Spokane River Relicence	78,736	0	78,736	11,065	0	11,065	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	0	11,065	130,020	0	130,020	0	69,980	69,980
99	407331	Amortization of BPA Parallel Capacity Support	5,061,315	0	5,061,315	1,214,767	0	1,214,767	3,846,548	0	3,846,548
1	407333	Amortization of CDA Settlement Costs	0	37,817	37,817	0	24,585	24,585	0	13,232	13,232
99	407335	Amortization of ID DSIT	(572,363)	0	(572,363)	0	0	0	(572,363)	0	(572,363)
99	407350	Amortization of VVA Renewable Energy Credits	196,838	0	196,838	0	0	196,838	0	0	196,838
99	407351	Amortization of CNC Transmission	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	407360	Amortization of CS2 & COLSTRIP O&M	988,393	0	988,393	514,212	0	514,212	474,181	0	474,181
99	407362	Amortization of LIDAR O&M	690,305	0	690,305	690,305	0	690,305	0	0	690,305
99	407365	Amortization of Wind Generation	288,935	0	288,935	0	0	288,935	0	0	288,935
99	407380	Amortization of Westveta Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Amortization of CDA Settlement - Allocated	0	883,539	883,539	0	574,389	574,389	0	309,150	309,150
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407395	Optional Renewable Power Revenue Offset	227,532	0	227,532	174,404	0	174,404	53,128	0	53,128
99	407403	Amortization of Disallowed K.F. Plant	(134,592)	0	(134,592)	0	0	0	(103,282)	0	(103,282)
99	407405	Amortization of Boulder Park White Off - Idaho	(103,282)	0	(103,282)	0	0	0	0	0	0
99	407420	Amortization of CS2 Levelized Return	431,075	0	431,075	0	0	0	(103,282)	0	(103,282)
99	407450/407499	Amortization of BPA Residential Exchange Credit	(12,517,205)	0	(12,517,205)	(8,609,236)	0	(8,609,236)	431,075	0	431,075
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(2,262,279)	0	(2,262,279)	(954,372)	0	(954,372)	(3,907,969)	0	(3,907,969)
99	407462	Amortization of Deferred LIDAR O&M	(1,037,319)	0	(1,037,319)	(5,471)	0	(5,471)	(1,307,907)	0	(1,307,907)
99	407495	Optional Renew Solar Project Offset	(8,415)	0	(8,415)	0	0	0	(2,944)	0	(2,944)
99	407496	Def Phase Wire & Thermo Sw St	(91,136)	0	(91,136)	0	0	0	0	0	0
Taxes Other Than FIT - Prod & Trans			0	18,535,359	18,535,359	0	12,049,837	12,049,837	0	6,485,522	6,485,522
TOTAL P/T DEPR/AMRT/ON-FIT TAXES			(4,061,386)	57,191,530	53,130,144	(3,804,581)	37,180,214	33,375,633	(256,805)	20,011,316	19,754,511
TOTAL PRODUCTION & TRANSMISSION EXPEN											
			29,920,162	602,168,805	632,088,967	9,284,750	391,469,940	400,754,690	20,653,412	210,698,865	231,334,277

Ending Balance Basis

Ref/Basis Account Description

Direct

Allocated

Total

Direct

Allocated

Total

Direct

Allocated

Total

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:										
OPERATION:										
3	Supervision & Engineering	368,635	2,042,945	2,411,580	242,160	1,365,954	1,608,114	126,475	676,991	803,466
3	Station Expense	587,910	54,783	642,693	354,237	36,629	390,866	233,673	18,154	251,827
3	Overhead Line Expense	2,309,612	545,599	2,855,211	1,578,849	364,798	1,943,647	730,763	180,801	911,564
3	Underground Line Expense	1,139,209	0	1,139,209	668,819	0	668,819	470,390	0	470,390
3	Street Light & Signal System Operation Expense	134,954	0	134,954	21,333	0	21,333	113,621	0	113,621
3	Meter Expense	2,301,433	85,361	2,386,794	1,835,951	57,074	1,893,025	465,482	28,287	493,769
3	Customer Installations Expense	533,643	138,038	671,681	282,645	92,295	374,940	250,998	45,743	296,741
3	Miscellaneous Distribution Expense	3,312,647	3,323,240	6,635,887	2,310,746	2,221,985	4,532,731	1,001,901	1,101,255	2,103,156
3	Rent	3,529	237,210	240,739	3,229	158,603	161,832	300	78,607	78,907
MAINTENANCE:										
Supervision & Engineering										
3	Structures	211,380	1,469,577	1,680,957	143,659	982,589	1,126,258	67,711	486,988	554,699
3	Station Equipment	298,644	601	299,245	150,979	402	151,381	147,665	199	147,864
3	Overhead Lines	761,650	159,381	921,031	540,975	106,565	647,540	220,675	52,816	273,491
3	Underground Lines	8,530,425	42,401	8,572,826	5,478,531	28,350	5,506,881	3,951,894	14,051	3,065,945
3	Line Transformers	951,479	0	951,479	575,432	0	575,432	376,047	0	376,047
3	Street Light & Signal System Maintenance Exp	557,416	393,502	950,918	482,794	263,103	745,897	74,622	130,399	205,021
3	Meters	698,912	0	698,912	469,376	0	469,376	229,536	0	229,536
3	Miscellaneous Distribution Expense	41,939	0	41,939	22,551	0	22,551	19,388	0	19,388
3	TOTAL DISTRIBUTION OPERATING EXP	283,982	160,579	444,561	234,334	107,366	341,700	49,648	53,213	102,861
DEPRECIATION:										
Depreciation Expense-Distribution										
E-DEPX	Amortization Expense-Franchises/Misc Intangibles	33,668,559	0	33,668,559	21,673,860	0	21,673,860	11,994,699	0	11,994,699
E-AMTX	Taxes Other Than FTT--Distribution	26,997	0	26,997	26,997	0	26,997	0	0	0
E-OTX	TOTAL DISTR DEPR/AMRT/NON-FTT TAXES	46,173,096	0	46,173,096	39,693,298	0	39,693,298	6,479,798	0	6,479,798
TOTAL DISTRIBUTION EXPENSES										
		102,896,051	8,653,217	111,549,268	76,790,765	5,785,713	82,576,478	26,105,286	2,867,504	28,972,790

Ending Balance Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total	
			Direct	Allocated	Direct	Allocated	Direct	Allocated		
		CUSTOMER ACCOUNTS EXPENSES:								
2	901000	Supervision	0	409,870	0	268,903	268,903	0	140,967	
2	902000	Meter Reading Expenses	2,909,538	102,638	2,548,754	67,338	2,616,092	360,784	336,084	
E-903	903XXXX	Customer Records & Collection Expenses	1,916,750	6,433,956	1,229,387	4,221,126	5,450,513	2,212,830	2,900,193	
2	904000	Uncollectible Accounts	0	2,183,660	0	1,482,634	1,432,634	0	751,026	
2	905000	Misc Customer Accounts	0	169,419	0	111,151	111,151	0	58,268	
		TOTAL CUSTOMER ACCOUNTS EXPENSES		4,826,288		3,778,141	6,101,152	9,879,293	1,048,147	4,246,538
		CUSTOMER SERVICE & INFO EXPENSES:								
E-908	908XXXX	Customer Assistance Expenses	17,868,900	336,577	13,106,615	220,687	13,327,302	4,762,285	115,690	4,877,975
2	909000	Advertising	19,219	1,122,024	4,745	736,126	740,871	14,474	385,898	400,372
2	910000	Misc Customer Service & Info Exp	0	184,929	0	121,326	121,326	0	63,603	63,603
		TOTAL CUSTOMER SERVICE & INFO EXP		17,888,119		13,111,360	1,078,139	14,189,499	4,776,759	534,950
		SALES EXPENSES:								
2	912000	Demonstrating & Selling Expenses	0	12,253	0	8,039	8,039	0	4,214	4,214
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES		0		8,039	8,039	0	4,214	4,214
		ADMINISTRATIVE & GENERAL EXPENSES:								
4	920000	Salaries	552,288	29,778,225	424,740	19,951,411	20,376,151	127,548	9,826,814	9,954,362
4	921000	Office Supplies & Expenses	133,530	3,891,274	133,530	2,607,154	2,740,684	0	1,284,120	1,284,120
4	922000	Admin Exp Transferred-Credit	0	(91,802)	0	(61,507)	(61,507)	0	(30,295)	(30,295)
4	923000	Outside Services Employed	97,730	10,344,337	97,730	6,930,706	7,028,436	0	3,413,631	3,413,631
4	924000	Property Insurance Premium	0	1,418,491	0	950,389	950,389	0	468,102	468,102
4	925XXXX	Injuries and Damages	22,967	2,968,325	22,965	1,988,778	2,012,743	(998)	979,547	978,549
4	926XXXX	Employee Pensions and Benefits	141,399	1,022,052	104,406	684,775	789,181	(998)	337,277	374,270
4	927000	Franchise Requirements	5,747	0	0	0	0	5,747	0	5,747
1	928000	Regulatory Commission Expenses	2,516,059	3,802,464	1,547,076	2,471,982	4,019,058	968,983	1,330,482	2,299,665
4	930000	Miscellaneous General Expenses	129,779	3,119,554	88,270	2,090,101	2,178,371	41,509	1,029,453	1,070,962
4	931000	Reams	32,777	888,262	23,090	595,136	618,226	9,687	293,126	302,813
4	933000	Maintenance of General Plant	830,044	7,351,713	388,871	4,925,648	5,314,519	441,173	2,456,065	2,867,238
		TOTAL ADMIN & GEN OPERATING EXP		4,462,520		2,831,678	43,134,573	45,966,251	1,630,642	22,988,964

RESULTS OF OPERATIONS
 ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended July 31, 2013
 Ending Balance Basis

Report ID:
 E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
E-DEPX		Depreciation Expense-General	1,621,373	11,774,518	1,106,508	7,888,927	8,995,435	514,865	4,400,456
E-AMTX		Amortization Expense-General Plant - 303000	0	110,498	0	73,880	73,880	0	36,618
E-AMTX		Amortization Expense-Miscellaneous IT Inangible	413,614	6,251,511	406,389	4,188,512	4,594,901	7,225	2,070,224
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	30,510	0	20,442	20,442	0	10,068
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	2,034,987	18,167,037	1,512,897	12,171,761	13,684,658	522,090	6,517,366
		TOTAL ADMIN & GENERAL EXPENSES	6,497,307	82,659,932	4,344,575	55,306,334	59,650,909	2,152,732	29,506,330
		TOTAL EXPENSES BEFORE FIT	162,027,927	704,437,080	107,309,591	459,749,317	567,058,908	54,718,336	299,406,099
		NET OPERATING INCOME (LOSS) BEFORE FIT		193,666,308		126,884,268		244,687,763	66,782,040
		FEDERAL INCOME TAX--Normal Accrual		34,793,658		23,234,502			11,559,156
		DEFERRED FEDERAL INCOME TAX		14,019,156		9,204,999			4,814,157
		AMORTIZED ITC - NOXON		(218,900)		(142,307)			(76,593)
		ELECTRIC NET OPERATING INCOME (LOSS)		145,072,394		94,587,074			50,485,320

ALLOCATION RATIOS:

E-ALL 1	Production/Transmission Ratio	100.0000%	65.010%	34.990%
E-ALL 2	Number of Customers	100.0000%	65.607%	34.393%
E-ALL 3	Direct Distribution Operating Expense	100.0000%	66.862%	33.138%
E-ALL 4	Jurisdictional + Factor Ratio	100.0000%	67.000%	33.000%
E-ALL 99	Not Allocated	0.0000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended July 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	187,428,759	187,428,759	0	121,847,436	121,847,436	0	65,581,323	65,581,323
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	16,714,979	0	16,714,979	0	0	0	0	0	16,714,979
1	555550	Non Monetary - Exchange Power	0	(220,350)	(220,350)	0	(143,250)	(143,250)	0	(77,100)	(77,100)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	36,399,369	36,399,369	0	23,663,230	23,663,230	0	12,736,139	12,736,139
1	555710	Intercompany Purchase	0	629,438	629,438	0	409,198	409,198	0	220,240	220,240
TOTAL ACCOUNT 555			16,714,979	224,237,216	240,952,195	0	145,776,614	145,776,614	16,714,979	78,460,602	95,175,581

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES

For Twelve Months Ended July 31, 2013

Report ID:
E-557-12E

AVISTA UTILITIES

Ending Balance Basis

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,909,412	5,909,412	0	3,841,709	3,841,709	0	2,067,703	2,067,703
1	557010	Other Power Supply Expense - Financial	0	10,276,047	10,276,047	0	6,680,458	6,680,458	0	3,595,589	3,595,589
1	557150	Fuel - Economic Dispatch	0	71,608,282	71,608,282	0	46,552,544	46,552,544	0	25,055,738	25,055,738
1	557160	Power Supply Expense - Miscellaneous	574,758	694,187	1,268,945	574,758	451,291	1,026,049	0	242,896	242,896
99	557161	Unbilled Add-Ops	(501,880)	0	(501,880)	(260,949)	0	(260,949)	(240,931)	0	(240,931)
1	557170	Broker Fees - Power	0	1,048,549	1,048,549	0	681,662	681,662	0	366,887	366,887
1	557171	REC Broker Fees	29,776	11,952	41,728	29,776	7,770	37,546	0	4,182	4,182
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	0	321,204	321,204
99	557280	Washington ERMA Deferred	4,502,288	0	4,502,288	4,502,288	0	4,502,288	0	0	0
99	557270	Other Power Supply Expense - Other Exp	171,910	0	171,910	171,910	0	171,910	0	0	0
99	557290	Washington ERMA Amortization	(2,189,888)	0	(2,189,888)	(2,189,888)	0	(2,189,888)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,034,752	0	1,034,752	1,034,752	0	1,034,752	0	0	0
99	557331	Reardan Wind Costs	2,533,578	0	2,533,578	2,533,578	0	2,533,578	0	0	0
99	557380	Idaho PCA Deferred	2,410,723	0	2,410,723	0	0	0	2,410,723	0	2,410,723
99	557390	Idaho PCA Amortization	(1,914,665)	0	(1,914,665)	0	0	0	(1,914,665)	0	(1,914,665)
1	557395	Optional Renewable Power Expense Offset	0	(129,581)	(129,581)	0	(84,241)	(84,241)	0	0	0
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,473,592	2,473,592	0	1,608,082	1,608,082	0	865,510	865,510
1	557711	Turbine Gas Bookout Offset	0	(2,473,592)	(2,473,592)	0	(1,608,082)	(1,608,082)	0	(865,510)	(865,510)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	38,645,348	38,645,348	0	25,123,341	25,123,341	0	13,522,007	13,522,007
TOTAL ACCOUNT 557			7,470,054	128,064,196	135,534,250	6,893,723	83,254,534	90,148,257	576,331	44,809,662	45,385,993

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%
E-ALL	99	Not Allocated	0.000%

			65.010%
			0.000%

			34.990%
			0.000%

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,916,750	6,433,956	8,350,706	1,229,387	4,221,126	5,450,513	687,363	2,212,830	2,900,193
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			1,916,750	6,433,956	8,350,706	1,229,387	4,221,126	5,450,513	687,363	2,212,830	2,900,193

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.0000%	65.607%	34.393%
E-ALL	12	Net Electric Plant (before DEIT)	100.0000%	65.117%	34.883%

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended July 31, 2013	
Ending Balance Basis	

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
2	908000	Customer Assistance Expense	354,519	336,377	298,791	220,687	55,728	115,690	
99	908600	Public Purpose Tariff Rider Expense Offset	17,879,270	0	13,027,538	0	4,851,732	0	
99	908610	Limited Income Tax Refund Program	223,651	0	223,651	0	0	0	
99	908690	Unbilled Public Purpose Tariff Amortization	(588,540)	0	(443,365)	0	(145,175)	0	
99	908990	DSM Amortization	0	0	0	0	0	0	
		TOTAL ACCOUNT 908	17,868,900	336,377	13,106,615	220,687	4,762,285	115,690	
					18,205,277				4,877,975

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%
E-ALL	99	Not Allocated	0.000%
			65.607%
			34.393%

RESULTS OF OPERATIONS

Report ID:

AVISTA UTILITIES

ELECTRIC INTEREST DEDUCTION FOR FIT

E-INT-12E

For Twelve Months Ended July 31, 2013

Ending Balance Basis

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 Weighted Cost		3.054%	3.098%

E-APL	Net Rate Base	1,890,929,715	1,236,074,348	654,855,367
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	Interest Deduction for FIT Calculation	58,037,130	37,749,711	20,287,419
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1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

AVISTA UTILITIES

Report ID:
E-FIT-12E

RESULTS OF OPERATIONS
ELECTRIC FEDERAL INCOME TAXES

For Twelve Months Ended July 31, 2013
Ending Balance Basis

Ref/Basis	Description	System	Washington	Idaho
E-OPS	Calculation of Taxable Operating Income: Operating Revenue		693,943,176	366,188,139
E-OPS	Less: Operating & Maintenance Expense		458,604,462	254,659,725
E-OPS	Less: Book Deprec/Amort and Reg Amortizations		56,711,311	31,781,054
E-OTX	Less: Taxes Other than FIT Net Operating Income Before FIT		51,743,135	12,965,320
E-INT	Less: Interest Expense		37,749,711	20,287,419
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj		(164,098)	164,098
E-SCM	Plus: Schedule M Adjustments Taxable Net Operating Income		(22,593,236)	(13,131,522)
	Tax Rate		35.00%	35.00%
	Total Federal Income Tax		23,346,897	11,619,650
1	Production Tax Credit		(112,395)	(60,494)
1	Investment Tax Credit - Noxon *		0	0
	Total Net Federal Income Tax		23,234,502	11,559,156
E-DTE	Deferred FIT		9,204,999	4,814,157
1	Amortized Investment Tax Credit - Noxon		(142,307)	(76,593)
	Total Net FIT/Deferred FIT		32,297,194	16,296,720

ALLOCATION RATIOS:

Ref/Basis	Production/Transmission Ratio	Not Allocated
E-ALL	100.0000%	0.0000%
E-ALL	65.0100%	34.9900%
E-ALL	0.0000%	0.0000%

* Deferred taxes are in Deferred FIT balance

AVISTA UTILITIES

Ref/Basis	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	997000 Book Depreciation & Amortization	35,730,543	55,710,264	91,440,807	23,213,754	36,578,613	59,792,367	12,516,789	19,131,651	31,648,440
12	997001 Contributions In Aid of Construction	0	4,260,407	4,260,407	0	2,774,249	2,774,249	0	1,486,158	1,486,158
2	997002 Injuries and Damages	0	(78,000)	(78,000)	0	(51,173)	(51,173)	0	(26,827)	(26,827)
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
4	997005 FAS106 Current Retiree Medical Accrual	0	4,517,580	4,517,580	0	3,026,779	3,026,779	0	1,490,801	1,490,801
99	997007 Idaho PCA	980,721	0	980,721	0	0	0	980,721	0	980,721
99	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(21,992)	(21,992)	0	(11,836)	(11,836)
4	997015 Airplane Lease Payments	0	394,146	394,146	0	264,078	264,078	0	130,068	130,068
12	997016 Redemption Expense Amortization	0	1,518,714	1,518,714	0	988,941	988,941	0	529,773	529,773
99	997017 Amort - Invest in Exch Pwr (405,92,93,95,98)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	(3,761,818)
99	997018 DSM Tariff Rider	(11,870,373)	0	(11,870,373)	(8,108,555)	0	(8,108,555)	(3,761,818)	0	(11,870,373)
1	997019 CSS Temporary Service Fees	112,298	0	112,298	18,450	0	18,450	93,848	0	93,848
4	997020 FAS87 Current Pension Accrual	0	(8,771,412)	(8,771,412)	0	(5,876,846)	(5,876,846)	0	(2,894,566)	(2,894,566)
99	997021 Wartsilla Generators Amortization	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
99	997029 FAS106 Post Retirement Benefits	141,399	0	141,399	104,406	0	104,406	36,993	0	36,993
12	997032 Interest Rate Swaps	0	3,243,343	3,243,343	0	2,111,968	2,111,968	0	1,131,375	1,131,375
99	997033 BPA Residential Exchange	(677,849)	0	(677,849)	(596,456)	0	(596,456)	(81,393)	0	(81,393)
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(373,356)	(373,356)	0	(242,719)	(242,719)	0	(130,637)	(130,637)
99	997043 Washington Deferred Power Costs	2,393,174	0	2,393,174	2,393,174	0	2,393,174	0	(77,100)	(77,100)
1	997044 Non-Monetary Power Costs	0	(220,350)	(220,350)	0	(143,250)	(143,250)	0	(431,203)	(431,203)
1	997045 Section 199 Manufacturing Deduction	0	(1,232,360)	(1,232,360)	0	(801,157)	(801,157)	0	(431,203)	(431,203)
4	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME'S)	267,451	0	267,451	0	0	0	267,451	0	267,451
12	997048 AFUDC	0	(2,527,484)	(2,527,484)	0	(1,645,822)	(1,645,822)	0	(881,662)	(881,662)
11	997049 Tax Depreciation	0	(134,261,759)	(134,261,759)	0	(87,348,015)	(87,348,015)	0	(46,913,744)	(46,913,744)
99	997050 CSS2 Levelized Return	431,075	0	431,075	0	0	0	431,075	0	431,075
99	997051 Wind Generation AFUDC - ID	(1,132,143)	0	(1,132,143)	0	0	0	(1,132,143)	0	(1,132,143)
4	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997053 Renewable Energy Cert Fees	0	40,245	40,245	0	26,964	26,964	0	13,281	13,281
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

AVISTA UTILITIES

RESULTS OF OPERATIONS

ELECTRIC DEFERRED INCOME TAX EXPENSES

Report ID:
E-DTE-12E

For Twelve Months Ended July 31, 2013

Ending Balance Basis

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

Ref/Basis	Acct No	Description	Direct		Allocated		Total	Direct		Allocated		Total	Direct		Allocated		Total
			Direct	Allocated	Direct	Allocated		Direct	Allocated	Direct	Allocated						
14	410100	Deferred Federal Income Tax Expense - Allocated	0	12,714,435	12,714,435	0	8,221,281	8,221,281	0	4,493,154	4,493,154	0	4,493,154	4,493,154	0	0	0
99	410100	Deferred Federal Income Tax Expense - Washington	4,094,709	0	4,094,709	4,094,709	0	4,094,709	0	0	0	0	0	0	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,689,165	0	1,689,165	0	0	0	1,689,165	0	1,689,165	0	0	0	0	0	1,689,165
	410100	Total	5,783,874	12,714,435	18,498,309	4,094,709	8,221,281	12,315,990	1,689,165	4,493,154	6,182,319	0	0	0	0	0	6,182,319
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(123,990)	(123,990)	0	(80,173)	(80,173)	0	(43,817)	(43,817)	0	(43,817)	(43,817)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Washington	(3,030,818)	0	(3,030,818)	(3,030,818)	0	(3,030,818)	0	0	0	0	0	0	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,324,345)	0	(1,324,345)	0	0	0	(1,324,345)	0	(1,324,345)	0	0	0	0	0	(1,324,345)
	411100	Total	(4,355,163)	(123,990)	(4,479,153)	(3,030,818)	(80,173)	(3,110,991)	(1,324,345)	(43,817)	(1,368,162)	0	0	0	0	0	(1,368,162)
		Total Deferred Federal Income Tax Expense	1,428,711	12,590,445	14,019,156	1,063,891	8,141,108	9,204,999	364,820	4,449,337	4,814,157	0	0	0	0	0	4,814,157

E-ALL 14 Net Allocated Schedule M's 100.0000%

E-ALL 99 Not Allocated 0.0000%

64.661%

0.000%

35.339%

0.000%

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	31,284	31,284	0	20,338	20,338	0	10,946	10,946
1	408140	State Kwh Generation Tax	0	1,462,492	1,462,492	0	950,766	950,766	0	511,726	511,726
1	408150	R&P Property Tax--Production	0	12,029,758	12,029,758	0	7,820,546	7,820,546	0	4,209,212	4,209,212
1	408180	R&P Property Tax--Transmission	0	4,318,331	4,318,331	0	2,807,347	2,807,347	0	1,510,984	1,510,984
1	409100	State Income Tax--Montana & Oregon	0	693,494	693,494	0	450,840	450,840	0	242,654	242,654
TOTAL PRODUCTION & TRANSMISSION			0	18,535,359	18,535,359	0	12,049,837	12,049,837	0	6,485,522	6,485,522
DISTRIBUTION											
99	408110	State Excise Tax	18,371,879	0	18,371,879	18,371,879	0	18,371,879	0	0	0
99	408120	Municipal Occupation & License Tax	19,967,168	0	19,967,168	16,819,898	0	16,819,898	0	3,147,270	3,147,270
99	408160	Miscellaneous State or Local Tax--WA & ID	90	0	90	0	0	0	0	90	90
99	408170	R&P Property Tax--Distribution	7,126,920	0	7,126,920	4,501,521	0	4,501,521	0	2,625,399	2,625,399
99	409100	State Income Tax--Idaho	707,039	0	707,039	0	0	0	0	707,039	707,039
TOTAL DISTRIBUTION			46,173,096	0	46,173,096	39,693,298	0	39,693,298	0	6,479,798	6,479,798
TOTAL TAXES OTHER THAN FIT			46,173,096	18,535,359	64,708,455	39,693,298	12,049,837	51,743,135	6,479,798	6,485,522	12,965,320

ALLOCATION RATIOS:

	Production/Transmission Ratio	Jurisdictional 4-Factor Ratio	Not Allocated
E-ALL	1	100.0000%	100.0000%
E-ALL	4	100.0000%	67.0000%
E-ALL	99	0.0000%	0.0000%

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	9,233,333	9,233,333	0	6,002,590	6,002,590	0	3,230,743	3,230,743
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,300,200	1,300,200	0	699,800	699,800
1	182333	CDA Settlement Costs	0	1,323,773	1,323,773	0	860,585	860,585	0	463,188	463,188
1	182381	CDA Settlement Paid Storage	0	35,768,631	35,768,631	0	23,253,187	23,253,187	0	12,515,444	12,515,444
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,636,397	29,239,101	0	15,412,821	15,412,821
1	303000	Misc Intangible Plant-(C-IPU)	153,179	5,212,571	5,365,750	153,179	3,450,588	3,603,767	0	1,761,983	1,761,983
1	303100	Misc Intangible Plant-Mainframe Software (C-IPU)	2,140,766	33,932,654	36,073,420	2,074,741	22,734,878	24,809,619	66,025	11,197,776	11,263,801
1	303110	Misc Intangible Plant-PC Software (C-IPU)	0	2,907,452	2,907,452	0	1,947,993	1,947,993	0	959,459	959,459
		TOTAL INTANGIBLE PLANT	2,896,649	134,427,632	137,324,281	2,830,624	88,186,418	91,017,042	66,025	46,241,214	46,307,239
		STEAM PRODUCTION PLANT:									
1	310XXXX	Land & Land Rights	0	3,489,808	3,489,808	0	2,268,724	2,268,724	0	1,221,084	1,221,084
1	311XXXX	Structures & Improvements	0	127,416,891	127,416,891	0	82,833,721	82,833,721	0	44,583,170	44,583,170
1	312000	Boiler Plant	0	173,963,041	173,963,041	0	113,093,373	113,093,373	0	60,869,668	60,869,668
1	313000	Generators	0	6,770	6,770	0	4,401	4,401	0	2,369	2,369
1	314000	Turbogenerator Units	0	53,096,290	53,096,290	0	34,517,898	34,517,898	0	18,578,392	18,578,392
1	315000	Accessory Electric Equipment	0	26,561,281	26,561,281	0	17,267,489	17,267,489	0	9,293,792	9,293,792
1	316000	Miscellaneous Power Plant Equipment	0	16,268,491	16,268,491	0	10,576,146	10,576,146	0	5,692,345	5,692,345
		TOTAL STEAM PRODUCTION PLANT	0	400,802,572	400,802,572	0	260,561,752	260,561,752	0	140,240,820	140,240,820
		HYDRAULIC PRODUCTION PLANT:									
1	330XXXX	Land & Land Rights	0	58,279,255	58,279,255	0	37,887,344	37,887,344	0	20,391,911	20,391,911
1	331XXXX	Structures & Improvements	0	45,591,926	45,591,926	0	29,639,311	29,639,311	0	15,952,615	15,952,615
1	332XXXX	Reservoirs, Dams, & Waterways	0	136,227,316	136,227,316	0	88,561,378	88,561,378	0	47,665,938	47,665,938
1	333000	Waterwheels, Turbines, & Generators	0	163,044,008	163,044,008	0	105,994,910	105,994,910	0	57,049,098	57,049,098
1	334000	Accessory Electric Equipment	0	37,127,788	37,127,788	0	24,136,775	24,136,775	0	12,991,013	12,991,013
1	335XXXX	Miscellaneous Power Plant Equipment	0	8,139,622	8,139,622	0	5,291,568	5,291,568	0	2,848,054	2,848,054
1	336000	Roads, Railroads, & Bridges	0	2,020,755	2,020,755	0	1,313,693	1,313,693	0	707,062	707,062
		TOTAL HYDRAULIC PRODUCTION PLANT	0	450,430,670	450,430,670	0	292,824,979	292,824,979	0	157,605,691	157,605,691
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	588,450	588,450	0	316,718	316,718
1	341000	Structures & Improvements	0	16,762,180	16,762,180	0	10,897,093	10,897,093	0	5,865,087	5,865,087
1	342000	Fuel Holders, Producers, & Accessories	0	21,170,800	21,170,800	0	13,763,137	13,763,137	0	7,407,663	7,407,663
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,543,546	15,543,546	0	8,365,924	8,365,924
1	344000	Generators	0	207,361,657	207,361,657	0	134,805,813	134,805,813	0	72,555,844	72,555,844
1	344010	Generators - Solar	0	149,669	149,669	0	97,300	97,300	0	52,369	52,369
1	345000	Accessory Electric Equipment	0	20,197,759	20,197,759	0	13,130,563	13,130,563	0	7,067,196	7,067,196
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,589	21,589	0	11,620	11,620
1	346000	Miscellaneous Power Plant Equipment	0	1,846,234	1,846,234	0	1,200,237	1,200,237	0	645,997	645,997
		TOTAL OTHER PRODUCTION PLANT	0	292,336,146	292,336,146	0	190,047,728	190,047,728	0	102,288,418	102,288,418
		TOTAL PRODUCTION PLANT	0	1,143,569,388	1,143,569,388	0	743,434,459	743,434,459	0	400,134,929	400,134,929

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
TRANSMISSION PLANT:												
1	350XXX	Land & Land Rights	0	19,587,353	19,587,353	0	12,733,738	12,733,738	0	6,853,615	6,853,615	
1	352XXX	Structures & Improvements	0	17,108,268	17,108,268	0	11,122,085	11,122,085	0	5,986,183	5,986,183	
1	353000	Station Equipment	0	214,999,226	214,999,226	0	139,770,997	139,770,997	0	75,228,229	75,228,229	
1	354000	Towers & Fixtures	0	17,124,317	17,124,317	0	11,132,518	11,132,518	0	5,991,799	5,991,799	
1	355000	Poles & Fixtures	0	156,776,888	156,776,888	0	101,920,655	101,920,655	0	54,856,233	54,856,233	
1	356000	Overhead Conductors & Devices	0	117,639,694	117,639,694	0	76,477,565	76,477,565	0	41,162,129	41,162,129	
1	357000	Underground Conduit	0	2,605,487	2,605,487	0	1,693,827	1,693,827	0	911,660	911,660	
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,514,780	1,514,780	0	815,292	815,292	
1	359000	Roads & Trails	0	1,949,859	1,949,859	0	1,267,603	1,267,603	0	682,256	682,256	
		TOTAL TRANSMISSION PLANT	0	550,121,164	550,121,164	0	357,633,768	357,633,768	0	192,487,396	192,487,396	
DISTRIBUTION PLANT:												
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693	
99	360400	Land Basements	2,209,335	0	2,209,335	427,311	0	427,311	1,782,024	0	1,782,024	
99	361000	Structures & Improvements	17,999,839	0	17,999,839	12,796,394	0	12,796,394	5,203,465	0	5,203,465	
99	362000	Station Equipment	115,373,768	0	115,373,768	76,890,137	0	76,890,137	38,483,631	0	38,483,631	
99	364000	Poles, Towers, & Fixtures	274,877,940	0	274,877,940	171,782,287	0	171,782,287	103,095,653	0	103,095,653	
99	365000	Overhead Conductors & Devices	183,276,372	0	183,276,372	115,113,461	0	115,113,461	68,162,911	0	68,162,911	
99	366000	Underground Conduit	87,149,620	0	87,149,620	54,937,175	0	54,937,175	32,212,445	0	32,212,445	
99	367000	Underground Conductors & Devices	145,176,286	0	145,176,286	92,935,426	0	92,935,426	52,240,860	0	52,240,860	
99	368000	Line Transformers	204,994,004	0	204,994,004	137,439,315	0	137,439,315	67,554,689	0	67,554,689	
99	369XXX	Services	134,911,204	0	134,911,204	86,664,036	0	86,664,036	48,247,168	0	48,247,168	
99	370000	Meters	47,898,941	0	47,898,941	26,715,575	0	26,715,575	21,183,366	0	21,183,366	
99	373XXX	Street Light & Signal Systems	38,484,364	0	38,484,364	23,810,419	0	23,810,419	14,673,945	0	14,673,945	
		TOTAL DISTRIBUTION PLANT	1,256,936,324	0	1,256,936,324	802,852,474	0	802,852,474	454,083,850	0	454,083,850	
GENERAL PLANT: (From Report C-GPL)												
4	389XXX	Land & Land Rights	1,095,165	3,108,652	4,203,817	386,512	2,082,797	2,469,309	708,653	1,025,855	1,734,508	
4	390XXX	Structures & Improvements	13,039,624	61,290,042	74,329,666	6,531,573	41,064,328	47,595,901	6,508,051	20,225,714	26,733,765	
4	391XXX	Office Furniture & Equipment	2,332,694	39,822,312	42,155,006	2,306,995	26,680,949	28,987,944	25,699	13,141,563	13,167,062	
4	392XXX	Transportation Equipment	14,771,196	9,216,878	23,988,074	10,616,195	6,175,308	16,791,503	4,155,001	3,041,570	7,196,571	
4	393000	Stores Equipment	277,662	1,915,984	2,193,646	121,377	1,283,709	1,405,086	156,285	632,275	788,560	
4	394000	Tools, Shop & Garage Equipment	1,544,639	8,450,554	9,995,193	1,164,944	5,661,871	6,826,815	379,695	2,788,683	3,168,378	
4	395000	Laboratory Equipment	257,009	1,053,042	1,310,051	172,845	705,538	878,383	84,164	347,504	431,668	
4	396XXX	Power Operated Equipment	29,455,368	11,338,972	40,794,340	18,342,726	7,597,111	25,939,837	11,112,642	3,741,861	14,854,503	
4	397XXX	Communications Equipment	16,208,190	57,807,667	74,015,857	10,109,349	38,731,137	48,840,486	6,098,841	19,076,530	25,175,371	
4	398000	Miscellaneous Equipment	2,371	353,849	356,220	31	237,079	237,110	2,340	116,770	119,110	
		TOTAL GENERAL PLANT	78,983,918	194,357,952	273,341,870	49,752,547	130,219,827	179,972,374	29,231,371	64,138,125	93,369,496	
		TOTAL PLANT IN SERVICE	1,338,816,891	2,022,476,136	3,361,293,027	855,453,645	1,319,474,472	2,174,910,117	483,381,246	703,001,664	1,186,382,910	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****		*****WASHINGTON*****		*****IDAHO*****		Total	
			Direct	Allocated	Direct	Allocated	Direct	Allocated		
		ACCUMULATED DEPRECIATION								
E-ADBP		Steam Production Plant	0	(282,084,298)	0	(183,383,002)	(183,383,002)	0	(98,701,296)	
E-ADBP		Hydro Production Plant	0	(120,098,425)	0	(78,075,986)	(78,075,986)	0	(42,022,439)	
E-ADBP		Other Production Plant	0	(82,107,125)	0	(53,377,842)	(53,377,842)	0	(28,729,283)	
E-ADBP		Transmission Plant	0	(188,369,291)	0	(122,458,876)	(122,458,876)	0	(65,910,415)	
E-ADBP		Distribution Plant	(385,940,921)	0	(237,707,907)	0	(237,707,907)	(148,233,014)	(148,233,014)	
E-ADBP		General Plant	(23,123,064)	(67,194,829)	(90,317,893)	(45,020,535)	(58,608,856)	(9,534,783)	(22,174,294)	
		TOTAL ACCUMULATED DEPRECIATION	(409,063,985)	(739,853,968)	(1,148,917,953)	(251,296,228)	(733,612,469)	(157,767,757)	(257,537,727)	(415,305,484)
		ACCUMULATED AMORTIZATION								
E-AAMT		Production/Transmission-Franchise/Misc Intangibles	0	(7,667,293)	0	(4,984,507)	(4,984,507)	0	(2,682,786)	
E-AAMT		Distribution-Franchise/Misc Intangibles	(110,868)	0	(110,868)	0	(110,868)	0	0	
E-AAMT		General Plant - 303000	0	(145,410)	0	(96,576)	(96,576)	0	(48,834)	
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(719,023)	(18,191,362)	(18,910,385)	(12,188,213)	(12,898,244)	(8,992)	(6,003,149)	
E-AAMT		General Plant - 390200, 396200	(120,874)	(177,366)	(298,240)	(118,835)	(236,114)	(3,595)	(58,531)	
		TOTAL ACCUMULATED AMORTIZATION	(950,765)	(26,181,431)	(27,132,196)	(938,178)	(18,326,309)	(12,587)	(8,795,300)	(8,805,887)
		TOTAL ACCUMULATED DEPR/AMORT	(410,014,750)	(766,035,399)	(1,176,050,149)	(252,234,406)	(751,938,778)	(157,780,344)	(266,531,027)	(424,111,371)
		NET ELECTRIC UTILITY PLANT before DFTT	928,802,141	1,256,440,737	2,185,242,878	603,201,239	1,422,971,339	325,600,902	436,670,637	762,271,539
		ACCUMULATED DFTT								
12		ADFTT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0
1		ADFTT - Colstrip PCB (283200)	0	(318,114)	0	(206,806)	(206,806)	0	(111,308)	(111,308)
12		ADFTT - Electric Plant In Service (282900)	0	(288,695,311)	0	(187,989,726)	(187,989,726)	0	(100,705,585)	(100,705,585)
4		ADFTT - Common Plant (282900 from C-DTXX)	0	(27,826,688)	0	(18,643,881)	(18,643,881)	0	(9,182,807)	(9,182,807)
4		ADFTT - Common Plant (283750 from C-DTXX)	0	(223,567)	0	(149,790)	(149,790)	0	(73,777)	(73,777)
1		ADFTT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0
1		ADFTT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0
1		ADFTT - CDA Lake Settlement - Allocated (283382)	0	(12,519,020)	0	(8,138,615)	(8,138,615)	0	(4,380,405)	(4,380,405)
1		ADFTT - CDA Settlement Costs (283333)	0	(147,447)	0	(95,859)	(95,859)	0	(51,592)	(51,592)
12		ADFTT - Electric portion of Bond Redemptions (283850)	0	(4,345,603)	0	(2,829,726)	(2,829,726)	0	(1,515,877)	(1,515,877)
		TOTAL ACCUMULATED DFTT	0	(334,075,750)	0	(218,054,399)	(218,054,399)	0	(116,021,351)	(116,021,351)
		NET ELECTRIC UTILITY PLANT	928,802,141	922,364,987	1,851,167,128	603,201,239	1,204,916,940	325,600,902	320,649,286	646,250,188

ALLOCATION RATIOS:

Account	Production/Transmission Ratio	Jurisdictional 4-Factor Ratio	Net Electric Plant (before DFTT)	Not Allocated
E-ALL	1	100.000%	100.000%	0.000%
E-ALL	4	67.000%	100.000%	0.000%
E-ALL	12	65.117%	65.117%	0.000%
E-ALL	99	0.000%	0.000%	0.000%

E-PLT	NET ELECTRIC PLANT IN SERVICE OTHER ADJUSTMENTS	SYSTEM *****		WASHINGTON *****		IDAHO *****				
		Direct	Allocated	Direct	Allocated	Direct	Allocated			
4	Gain on Sale of General Office Bldg (233850)	928,802,141	922,364,987	1,851,167,128	0	0	0	0		
4	ADFTT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0	0		
99	Colstrip 3 AFUDC Reallocation	0	0	0	0	0	0	0		
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	0	0	0	0		
99	Colstrip Disallowed AFUDC (111100)	(2,632,996)	0	(2,632,996)	0	0	0	0		
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	0	0	0	0		
99	Kettle Falls Disallowed Accumulated Depr (108030)	7,042,865	0	7,042,865	0	0	0	0		
99	ADFTT - Kettle Falls Disallowed (190420)	298,827	0	298,827	0	0	0	0		
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	0		
99	Boulder Park Disallowed Accumulated Depr (108050)	1,175,566	0	1,175,566	0	0	0	0		
99	ADFTT - Boulder Park Disallowed (190040)	498,552	0	498,552	0	0	0	0		
99	Investment in WNP3 Exchange Power (124900, 124930)	14,903,961	0	14,903,961	0	0	0	0		
99	ADFTT - WNP3 Exchange Power (283120)	(2,678,503)	0	(2,678,503)	0	0	0	0		
99	CDA Lake Settlement - WA (182382)	1,115,533	0	1,115,533	0	0	0	0		
99	CDA Lake Settlement - ID (186382)	221,987	0	221,987	0	0	0	0		
99	ADFTT - CDA Lake Settlement - Direct (283382)	(468,134)	0	(468,134)	0	0	0	0		
99	CDA CDR Fund - Direct (182324)	81,144	0	81,144	0	0	0	0		
99	ADFTT - CDA CDR Fund - Direct (283324)	(30,660)	0	(30,660)	0	0	0	0		
99	Spokane River Relicensing (182322)	576,433	0	576,433	0	0	0	0		
99	ADFTT - Spokane River Relicensing (283322)	(201,727)	0	(201,727)	0	0	0	0		
99	Spokane River PM&Es (182323)	533,121	0	533,121	0	0	0	0		
99	ADFTT - Spokane River PM&Es (283323)	(186,617)	0	(186,617)	0	0	0	0		
99	Montana Riverbed Settlement (186360)	3,453,944	0	3,453,944	0	0	0	0		
99	ADFTT - Montana Riverbed Settlement (283365)	(1,208,881)	0	(1,208,881)	0	0	0	0		
99	Lancaster Generation (182312)	3,173,333	0	3,173,333	0	0	0	0		
99	ADFTT - Lancaster Generation (283312)	(1,110,667)	0	(1,110,667)	0	0	0	0		
99	Weatherization Loans - Sandpoint (124350)	61,177	0	61,177	0	0	0	0		
4	Customer Advances (252000)	(1,162,676)	2,724	(1,159,952)	1,825	(369,074)	899	61,177		
99	Customer Deposits (235199)	(1,175,281)	0	(1,175,281)	0	(1,175,281)	0	0		
C-WKC	Working Capital	16,668,899	8,201,192	24,870,091	0	16,668,899	8,201,192	8,201,192		
99	DSM Programs (186710)	0	0	0	0	0	0	0		
	TOTAL OTHER ADJUSTMENTS	31,558,671	8,203,916	39,762,587	1,825	31,157,408	8,202,091	8,605,179		
	NET RATE BASE	960,360,812	930,568,903	1,890,929,715	634,356,822	601,717,526	1,236,074,348	326,003,990	328,851,377	654,855,367

ALLOCATION RATIOS:

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

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****		
					Direct	Allocated	Direct	Allocated	Direct	Allocated	Total
Electric Production											
1	Steam (ED-AN)	8,920,828			8,920,828		8,920,828	5,799,430	5,799,430	3,121,398	3,121,398
1	Hydro (ED-AN)	8,459,810			8,459,810		8,459,810	5,499,722	5,499,722	2,960,088	2,960,088
1	Other (ED-AN)	8,836,740			8,836,740		8,836,740	5,744,765	5,744,765	3,091,975	3,091,975
	Total Electric Production	26,217,378			26,217,378		26,217,378	17,043,917	17,043,917	9,173,461	9,173,461
Electric Transmission											
1	ED-AN	10,312,570			10,312,570		10,312,570	6,704,202	6,704,202	3,608,368	3,608,368
	Total Electric Transmission	10,312,570			10,312,570		10,312,570	6,704,202	6,704,202	3,608,368	3,608,368
Electric Distribution											
	ED-ID	11,994,699			11,994,699		11,994,699	21,673,860	21,673,860	11,994,699	11,994,699
	ED-WA	21,673,860			21,673,860		21,673,860	21,673,860	21,673,860	11,994,699	11,994,699
	Total Electric Distribution	33,668,559			33,668,559		33,668,559	43,347,720	43,347,720	23,989,398	23,989,398
Gas Underground Storage											
	GD-AN	576,141			576,141		576,141				
	GD-OR	113,066			113,066		113,066				
	Total Gas Underground Storage	689,207			689,207		689,207				
Gas Distribution											
	GD-AN	60,284			60,284		60,284				
	GD-ID	3,804,497			3,804,497		3,804,497				
	GD-WA	7,417,984			7,417,984		7,417,984				
	GD-OR	3,874,211			3,874,211		3,874,211				
	Total Gas Distribution	15,156,976			15,156,976		15,156,976				
General Plant											
4	ED-AN	2,556,661			2,556,661		2,556,661	1,712,963	1,712,963	843,698	843,698
	ED-ID	223,345			223,345		223,345			223,345	223,345
	ED-WA	981,739			981,739		981,739	5,881,668	5,881,668	2,896,941	2,896,941
7,4	CD-AA	12,134,201			12,134,201		12,134,201	294,296	294,296	144,952	144,952
9,4	CD-AN	554,459			554,459		554,459				
9	CD-ID	367,983			367,983		367,983			291,520	291,520
9	CD-WA	157,495			157,495		157,495				
8	GD-AA	163,972			163,972		163,972	124,769	124,769		
	GD-AN	33,676			33,676		33,676				
	GD-ID	59,854			59,854		59,854				
	GD-WA	224,469			224,469		224,469				
	GD-OR	254,839			254,839		254,839				
	Total General Plant	17,712,693			17,712,693		17,712,693	7,888,927	7,888,927	3,885,591	4,400,456
Total Depreciation Expense											
		103,757,383			103,757,383		103,757,383	83,594,398	83,594,398	14,870,766	5,292,219

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South
7	72.346%	19.401%	8.253%
8	0.000%	70.320%	29.680%
9	79.221%	20.779%	0.000%

Jurisdiction -

Jurisdiction -	Production/Transmission Ratio	Washington	Idaho
1		65.010%	34.990%
4	Jurisdictional 4-Factor Ratio	67.000%	33.000%

Ref/Basis	System Total	Assigned or Allocated		Direct	***** ELECTRIC *****		Total	***** WASHINGTON *****		Direct	***** IDAHO *****		Total
		to Electric	to Gas-North		Allocated	Allocated		Allocated	Allocated		Allocated	Allocated	
Production/Transmission													
1 Franchises (302000)	ED-AN 918,400	918,400			918,400	918,400	918,400	597,052	597,052		321,348	321,348	
1 Misc Intangible Pft (303000)	ED-AN 94,882	94,882			94,882	94,882	94,882	61,683	61,683		33,199	33,199	
Total Production/Transmission	1,013,282	1,013,282			1,013,282	1,013,282	1,013,282	658,735	658,735		354,547	354,547	
Distribution													
Franchises (302000)	ED-WA 24,153	24,153		24,153		24,153	24,153	24,153	24,153				
Misc Intangible Pft (303000)	ED-WA 2,844	2,844		2,844		2,844	2,844	2,844	2,844				
Total Distribution	26,997	26,997		26,997		26,997	26,997	26,997	26,997				
General Plant - 303000													
7,4	CD-AAA 142,081	102,790	27,565		102,790	102,790	102,790	68,869	68,869		33,921	33,921	
9,1	CD-AN 9,729	7,708	2,021		7,708	7,708	7,708	5,011	5,011		2,697	2,697	
	GD-ID 4,058		4,058										
	GD-WA 23,385		23,385										
	GD-OR 7,778					7,778	7,778						
Total General Plant - 303000	187,031	110,498	57,029		110,498	110,498	110,498	73,880	73,880		36,618	36,618	
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AAA 8,373,576	6,057,948	1,624,557		6,057,948	6,057,948	6,057,948	4,058,825	4,058,825		1,999,123	1,999,123	
9,4	CD-AN 2,097	1,661	436		1,661	1,661	1,661	1,113	1,113		548	548	
9,4	CD-ID 3,128	2,478	650	2,478		2,478	2,478	128,574	128,574		63,328	63,328	
4	ED-AN 191,902	191,902			191,902	191,902	191,902						
	ED-ID 4,747	4,747		4,747		4,747	4,747						
	ED-WA 406,389	406,389		406,389		406,389	406,389						
8	GD-AAA 436,965		307,274			406,389	406,389						
	GD-AN 2,353		2,353			2,353	2,353						
	GD-OR 250					250	250						
Total Miscellaneous IT Intangible Pft - 3031XX	9,421,407	6,665,125	1,935,270	413,614	6,251,511	6,665,125	6,665,125	406,389	4,188,512	4,594,901	7,225	2,062,999	2,070,224
Gas Underground Storage													
Total Gas Underground Storage	GD-AN 227		227										
General Plant - 390200, 396200													
7,4	CD-AAA 28,865	20,883	5,600		20,883	20,883	20,883	13,992	13,992		6,891	6,891	
4	ED-AN 9,627	9,627			9,627	9,627	9,627	6,450	6,450		3,177	3,177	
	GD-OR 3,699					3,699	3,699						
Total General Plant - 390200, 396200	42,191	30,510	5,600		30,510	30,510	30,510	20,442	20,442		10,068	10,068	
Total Amortization Expense	10,691,135	7,846,412	1,990,126	440,611	7,405,801	7,846,412	7,846,412	433,386	4,941,569	5,374,955	7,225	2,464,232	2,471,457

Allocation Ratios:

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

Ref/Basis	System Total	Assigned or Allocated to Electric		Assigned or Allocated to Gas-North		Assigned or Allocated to Gas-South		***** ELECTRIC *****		***** 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																	
1 Steam (ED-AN)	(282,084,298)	(282,084,298)			(282,084,298)			(282,084,298)		(183,383,002)		(183,383,002)					
Hydro (ED-AN)	(120,098,425)	(120,098,425)			(120,098,425)			(120,098,425)		(78,075,986)		(78,075,986)					
1 Other (ED-AN)	(82,107,125)	(82,107,125)			(82,107,125)			(82,107,125)		(53,377,842)		(53,377,842)					
Total Electric Production	(484,289,848)	(484,289,848)			(484,289,848)			(484,289,848)		(314,836,830)		(314,836,830)					
Electric Transmission																	
1 ED-AN	(188,369,291)	(188,369,291)			(188,369,291)			(188,369,291)		(122,458,876)		(122,458,876)					
Total Electric Transmission	(188,369,291)	(188,369,291)			(188,369,291)			(188,369,291)		(122,458,876)		(122,458,876)					
Electric Distribution																	
ED-ID	(148,233,014)	(148,233,014)			(148,233,014)			(148,233,014)		(237,707,907)		(237,707,907)					
ED-WA	(237,707,907)	(237,707,907)			(237,707,907)			(237,707,907)				(237,707,907)					
Total Electric Distribution	(385,940,921)	(385,940,921)			(385,940,921)			(385,940,921)		(237,707,907)		(237,707,907)					
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)		(467,512)												
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	(252,424,160)		(163,628,040)		(88,796,120)			(88,796,120)									
General Plant																	
4 ED-AN	(35,161,417)	(35,161,417)			(35,161,417)			(35,161,417)		(23,558,149)		(23,558,149)					
ED-ID	(5,889,150)	(5,889,150)			(5,889,150)			(5,889,150)				(5,889,150)					
ED-WA	(11,790,778)	(11,790,778)			(11,790,778)			(11,790,778)		(15,494,050)		(15,494,050)					
7,4 CD-AA	(31,965,068)	(23,125,448)	(6,201,543)		(2,638,077)			(3,645,593)		(5,968,336)		(5,968,336)					
9,4 CD-AN	(11,244,448)	(8,907,964)	(2,356,484)		(8,907,964)			(3,645,593)		(1,797,543)		(1,797,543)					
9 CD-ID	(3,645,593)	(3,645,593)			(3,645,593)			(3,645,593)									
9 CD-WA	(2,269,023)	(1,797,543)	(471,480)		(1,797,543)			(1,797,543)									
8 GD-AA	(1,409,125)	(990,897)	(418,228)														
GD-AN	(1,472,068)	(1,472,068)															
GD-ID	(1,092,116)	(1,092,116)															
GD-WA	(2,669,818)		(2,669,818)														
GD-OR	(3,727,225)			(3,727,225)													
Total General Plant	(113,292,037)	(90,317,893)	(16,190,614)		(6,783,530)			(23,123,064)	(67,194,829)	(90,317,893)		(13,588,321)	(45,020,535)	(58,608,856)	(9,534,743)	(22,174,294)	(31,709,037)
Total Accumulated Depreciation	(1,437,478,447)	(1,148,917,953)	(192,513,332)		(96,047,162)			(409,063,985)	(739,853,968)	(1,148,917,953)		(251,296,228)	(482,316,241)	(733,612,469)	(157,767,757)	(257,537,727)	(415,305,484)

Allocation Ratios:

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

Ref/Basis	System Total	Assigned or Allocated		Assigned or Allocated		***** ELECTRIC *****	***** WASHINGTON *****	***** IDAHO *****										
		to Electric	to Gas-North	to Gas-South	Direct			Allocated	Direct	Allocated	Total							
Production/Transmission																		
1 Franchises (302000)	ED-AN (7,003,487)	(7,003,487)				(7,003,487)												
1 Misc Intangible Plt (303000)	ED-AN (663,806)	(663,806)				(663,806)												
Total Production/Transmission		(7,667,293)				(7,667,293)												
Distribution																		
Franchises (302000)	ED-WA (86,866)	(86,866)				(86,866)												
Misc Intangible Plt (303000)	ED-WA (24,002)	(24,002)				(24,002)												
Total Distribution		(110,868)				(110,868)												
General Plant - 303000																		
7,4	CD-AA (142,081)	(142,081)	(102,790)	(27,565)	(11,726)	(102,790)	(102,790)	(68,869)	(68,869)	(33,921)	(33,921)	(33,921)	(33,921)	(14,913)	(14,913)	(33,921)	(33,921)	
9,1	CD-AN (53,799)	(53,799)	(42,620)	(11,179)		(42,620)	(42,620)	(27,707)	(27,707)	(14,913)	(14,913)	(14,913)	(14,913)			(14,913)	(14,913)	
	GD-ID (45,338)	(45,338)		(45,338)														
	GD-WA (82,236)	(82,236)		(82,236)														
	GD-OR (53,227)	(53,227)		(53,227)														
Total General Plant - 303000		(376,681)	(145,410)	(166,318)	(64,953)	(145,410)	(145,410)	(96,576)	(96,576)	(48,834)	(48,834)	(48,834)	(48,834)			(48,834)	(48,834)	
Miscellaneous IT Intangible Plant -3031XX																		
7,4	CD-AA (24,446,683)	(24,446,683)	(17,686,198)	(4,742,901)	(2,017,584)	(17,686,198)	(17,686,198)	(11,849,753)	(11,849,753)	(5,836,445)	(5,836,445)	(5,836,445)	(5,836,445)	(548)	(548)	(5,836,445)	(5,836,445)	
9,4	CD-AN (2,097)	(2,097)	(1,661)	(436)		(1,661)	(1,661)	(1,113)	(1,113)	(1,113)	(1,113)	(1,113)	(1,113)			(1,113)	(1,113)	
9	CD-ID (3,128)	(3,128)	(2,478)	(650)		(2,478)	(2,478)	(337,347)	(337,347)	(166,156)	(166,156)	(166,156)	(166,156)			(166,156)	(166,156)	
4	ED-AN (503,503)	(503,503)	(503,503)			(503,503)	(503,503)											
	ED-ID (6,514)	(6,514)	(6,514)			(6,514)	(6,514)											
	ED-WA (710,031)	(710,031)	(710,031)			(710,031)	(710,031)											
8	GD-AA (1,042,720)	(1,042,720)		(733,241)	(309,479)													
	GD-AN (8,800)	(8,800)		(8,800)														
	GD-OR (879)	(879)		(879)														
Total Miscellaneous IT Intangible Plant - 3031XX		(26,724,555)	(18,910,385)	(5,486,028)	(2,327,942)	(18,910,385)	(18,910,385)	(12,186,213)	(12,186,213)	(6,003,149)	(6,003,149)	(6,003,149)	(6,003,149)			(6,003,149)	(6,003,149)	
Gas Underground Storage																		
	GD-AN (239,537)	(239,537)		(239,537)														
Total Gas Underground Storage		(239,537)		(239,537)														
General Plant - 390200, 396200																		
7,4	CD-AA (175,826)	(175,826)	(127,203)	(34,112)	(14,511)	(127,203)	(127,203)	(85,226)	(85,226)	(41,977)	(41,977)	(41,977)	(41,977)			(41,977)	(41,977)	
9	CD-ID (4,538)	(4,538)	(3,595)	(943)		(3,595)	(3,595)											
9	CD-WA (8,332)	(8,332)	(6,601)	(1,731)		(6,601)	(6,601)											
4	ED-AN (50,163)	(50,163)	(50,163)			(50,163)	(50,163)	(33,609)	(33,609)	(16,554)	(16,554)	(16,554)	(16,554)			(16,554)	(16,554)	
	ED-WA (110,678)	(110,678)	(110,678)			(110,678)	(110,678)											
	GD-WA (1,863)	(1,863)		(1,863)														
	GD-OR (51,079)	(51,079)		(51,079)														
Total General Plant - 390200, 396200		(402,479)	(298,240)	(38,649)	(65,590)	(298,240)	(298,240)	(117,279)	(117,279)	(58,531)	(58,531)	(58,531)	(58,531)			(58,531)	(58,531)	
Total Accumulated Amortization		(35,521,213)	(27,132,196)	(5,930,532)	(2,458,485)	(27,132,196)	(27,132,196)	(17,386,131)	(17,386,131)	(8,793,300)	(8,793,300)	(8,793,300)	(8,793,300)			(8,793,300)	(8,793,300)	

Allocation Ratios:

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

Ref/Basis	Account	Description	ELECTRIC *****			GAS NORTH *****			OREGON GAS *****						
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated		
99	389XXXX	Land & Land Rights	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0	0
99		ED-WA/ID/AN	477,164	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA/ID/AN	704,242	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR/AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		CD-WA/ID/AN	3,939,110	0	0	2,849,788	2,849,788	0	0	0	0	0	0	0	0
7		CD-WA/ID/AN	1,205,950	0	0	236,090	955,566	0	0	0	0	0	0	0	0
9		TOTAL ACCOUNT	6,725,130	386,513	708,653	3,108,652	4,203,818	0	0	0	0	0	0	0	0
99	390XXXX	Structures & Improvements	6,698,054	930,335	2,106,027	3,661,692	6,698,054	0	0	0	0	0	0	0	0
99		ED-WA/ID/AN	2,177,767	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR/AS	3,529,353	0	0	0	0	0	0	0	0	0	0	0	0
8		CD-WA/ID/AN	69,181,620	0	0	50,050,135	50,050,135	0	0	0	0	0	0	0	0
7		CD-WA/ID/AN	22,192,947	0	0	7,578,213	17,581,475	0	0	0	0	0	0	0	0
9		TOTAL ACCOUNT	103,779,741	6,531,573	6,508,051	61,290,040	74,329,664	0	0	0	0	0	0	0	0
99	391XXXX	Office Furniture & Equipment	8,032,841	2,306,995	14,649	5,711,197	8,032,841	0	0	0	0	0	0	0	0
99		ED-WA/ID/AN	6,650	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR/AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		CD-WA/ID/AN	470,176	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-WA/ID/AN	47,048,839	0	0	34,037,953	34,037,953	0	0	0	0	0	0	0	0
9		TOTAL ACCOUNT	55,664,807	2,306,995	25,699	39,822,313	42,155,007	0	0	0	0	0	0	0	0
99	392XXXX	Transportation Equipment	19,474,310	9,049,752	3,342,702	7,081,856	19,474,310	0	0	0	0	0	0	0	0
99		ED-WA/ID/AN	8,006,221	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR/AS	2,803,503	0	0	0	0	0	0	0	0	0	0	0	0
8		CD-WA/ID/AN	529,797	0	0	383,287	383,287	0	0	0	0	0	0	0	0
7		CD-WA/ID/AN	5,213,866	1,566,443	812,299	1,751,735	4,130,477	0	0	0	0	0	0	0	0
9		TOTAL ACCOUNT	36,027,697	10,616,195	4,155,001	9,216,878	23,988,074	0	0	0	0	0	0	0	0

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****								
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated				
99	393000	Stores Equipment	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0	0	0	
99		ED-WA/ID/AN	84,271	0	0	0	0	84,271	0	0	0	0	0	0	0	0	
99		GD-WA/ID/AN	57,227	0	0	0	0	57,227	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	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA/ID/AN	2,270,001	110,638	141,541	1,546,139	1,798,318	29,019	37,125	405,539	471,683	0	0	0	0	0	
		TOTAL ACCOUNT	2,806,828	121,377	156,286	1,915,984	2,193,647	113,290	37,125	405,539	555,954	57,227	0	0	0	0	57,227
99	394000	Tools, Shop, & Garage Equipment	3,250,913	1,120,044	354,603	1,776,266	3,250,913	0	0	0	0	0	0	0	0	0	0
99		ED-WA/ID/AN	3,000,734	0	0	0	0	0	2,131,312	451,346	418,076	3,000,734	0	0	0	0	0
99		GD-WA/ID/AN	913,406	0	0	0	0	0	0	0	0	0	0	0	0	0	913,406
99		GD-OR/AS	1,376,106	0	0	0	0	0	0	0	967,678	967,678	0	0	0	0	408,428
8		GD-AA	8,909,313	0	0	6,445,531	6,445,531	0	0	0	1,728,496	1,728,496	0	0	0	0	408,428
7		CD-AA	377,109	0	0	228,756	298,749	0	11,777	6,582	60,001	78,360	0	0	0	0	735,286
9		CD-WA/ID/AN	17,827,581	1,164,944	379,696	8,450,553	9,995,193	2,143,089	457,928	3,174,251	5,775,268	913,406	1,143,714	0	0	0	2,057,120
		TOTAL ACCOUNT	17,827,581	1,164,944	379,696	8,450,553	9,995,193	2,143,089	457,928	3,174,251	5,775,268	913,406	1,143,714	0	0	0	2,057,120
99	395000	Laboratory Equipment	923,430	164,888	81,624	676,918	923,430	0	0	0	0	0	0	0	0	0	0
99		ED-WA/ID/AN	171,605	0	0	0	0	0	55,845	18,213	97,547	171,605	0	0	0	0	0
99		GD-WA/ID/AN	152,474	0	0	0	0	0	0	0	0	0	0	0	0	0	152,474
99		GD-OR/AS	82,554	0	0	0	0	0	0	0	58,052	58,052	0	0	0	0	24,502
8		GD-AA	355,663	0	0	257,308	257,308	0	0	0	69,002	69,002	0	0	0	0	24,502
7		CD-AA	163,229	0	0	118,816	129,312	0	2,087	666	31,164	33,917	0	0	0	0	29,353
9		CD-WA/ID/AN	1,848,955	172,844	84,164	1,053,042	1,310,050	57,932	18,879	255,765	332,576	152,474	53,855	0	0	0	206,329
		TOTAL ACCOUNT	1,848,955	172,844	84,164	1,053,042	1,310,050	57,932	18,879	255,765	332,576	152,474	53,855	0	0	0	206,329
99	396XXX	Power Operated Equipment	39,188,916	18,083,802	10,702,124	10,402,990	39,188,916	0	0	0	0	0	0	0	0	0	0
99		ED-WA/ID/AN	4,609,983	0	0	0	0	0	2,824,958	954,531	830,494	4,609,983	0	0	0	0	0
99		GD-WA/ID/AN	43,834	0	0	0	0	0	0	0	0	0	0	0	0	0	43,834
99		GD-OR/AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,037	0	0	400,823	400,823	0	0	0	107,489	107,489	0	0	0	0	45,725
9		CD-WA/ID/AN	1,520,558	258,924	410,518	535,159	1,204,601	67,914	107,675	140,368	315,957	43,834	45,725	0	0	0	45,725
		TOTAL ACCOUNT	45,917,328	18,342,726	11,112,642	11,338,972	40,794,340	2,892,872	1,062,206	1,078,351	5,033,429	43,834	45,725	0	0	0	89,559

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****				
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated		
99	397XXX	Communication Equipment	49,517,571	9,708,774	2,885,226	36,923,571	49,517,571	0	0	0	0	0	0	0	0
99		ED-WA/ID/AN	1,146,435	0	0	0	0	594,382	0	458,634	93,419	0	1,146,435	0	0
99		GD-WA/ID/AN	994,441	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR/AS	992,932	0	0	0	0	0	0	698,230	0	0	698,230	0	994,441
8		GD-AA	19,572,046	0	0	0	0	0	0	698,230	0	0	698,230	0	294,702
7		CD-AA	13,050,447	0	0	0	14,159,592	0	0	3,797,173	0	0	3,797,173	0	1,615,281
9		CD-WA/ID/AN	85,273,872	400,575	3,213,615	6,724,504	10,338,694	105,068	842,904	1,763,781	2,711,753	2,711,753	8,353,591	0	2,904,424
		TOTAL ACCOUNT		10,109,349	6,098,841	57,807,667	74,015,857	699,450	1,301,538	6,352,603	8,353,591	8,353,591	994,441	1,909,983	2,904,424
	398000	Miscellaneous Equipment	30,511	0	2,299	28,212	30,511	0	0	0	0	0	0	0	0
99		ED-WA/ID/AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA/ID/AN	2,367	0	0	0	0	0	0	0	0	0	0	0	2,367
8		GD-OR/AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	444,595	0	0	0	321,647	0	0	0	0	0	0	0	36,692
7		CD-AA	5,129	0	0	3,991	321,647	0	0	0	0	0	0	0	36,692
9		CD-WA/ID/AN	482,602	31	41	3,991	4,063	8	11	1,047	1,066	1,066	0	0	39,059
		TOTAL ACCOUNT		31	2,340	353,850	356,221	8	11	87,303	87,322	87,322	2,367	36,692	39,059
		TOTAL GENERAL PLANT	356,354,541	49,752,547	29,231,373	194,357,951	273,341,871	15,697,841	5,963,374	38,859,772	60,520,987	60,520,987	9,200,847	13,290,836	22,491,683

ALLOCATION RATIOS:

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated
E-ALL	7	Elec/Gas North/Oregon 4-Factor	100,000%	100,000%	0.000%	72.346%	19.401%	8.253%					
E-ALL	8	Gas North/Oregon 4-Factor	100,000%	100,000%	0.000%	0.000%	70.320%	29.680%					
E-ALL	9	Elec/Gas North 4-Factor	100,000%	100,000%	79.221%	0.000%	20.779%	0.000%					
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	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
Electric 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	<u>(38,588,271)</u>	<u>(28,050,255)</u>	<u>(7,513,205)</u>	<u>(3,024,811)</u>

ALLOCATION RATIOS:

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

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

Report ID:
C-WK-C-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		811,958	811,958		811,958	811,958		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		655,553	655,553		655,553	655,553		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		7,313,118	7,313,118		5,902,958	5,902,958		1,410,160	1,410,160
1	154300	PLANT MATERIALS & OPER SUP-CS2		261,359	261,359		210,962	210,962		50,397	50,397
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		718,062	718,062		579,601	579,601		138,461	138,461
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		26,689	26,689		21,543	21,543		5,146	5,146
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(255)	(255)		(206)	(206)		(49)	(49)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		23,320	23,320		18,823	18,823		4,497	4,497
99	163998	COMMON WORKING CAPITAL	0		0			0			0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	16,668,899		16,668,899		16,668,899			0	0
	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:

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

		Production/Transmission Ratio
		100.0000%
		65.010%
		34.990%
		100.0000%
		33.0000%
		0.0000%