

RESULTS OF OPERATIONS

GAS RATE OF RETURN

For Month Ended July 31, 2013

Average of Monthly Averages Basis

Report ID:
G-ROR-1A

A VISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho	
G-OPS		Gas Net Operating Income (Loss)		(1,093,358)	(818,446)	(274,912)
		Adjustments				
		Adjusted Gas Net Operating Income (Loss)		(1,093,358)	(818,446)	(274,912)
G-APL		Gas Net Adjusted Rate Base		334,032,203	221,751,812	112,280,391
		RATE OF RETURN		-0.327%	-0.369%	-0.245%

AVISTA UTILITIES

Report ID:
G-ALL-1A

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES

For Month Ended July 31, 2013

Average of Monthly Averages Basis

Basis	Ref	Description	System	Washington	Idaho
1	Input	System Contract Demand		69.990%	30.010%
				100.000%	
2	Input	Number of Customers		150,244	76,046
				66.394%	33.606%
				226,290	
				100.000%	
3	G-OPS	Direct Distribution Operating Expense		790,530	254,193
				75.669%	24.331%
				1,044,723	
				100.000%	
	Input	Jurisdictional 4-Factor Ratio	12/31/2012		
		Direct O & M Accounts 798 - 894		2,782,690	1,084,933
		Direct O & M Accounts 901 - 935		7,131,870	1,432,390
		Total		9,914,560	2,517,323
		Percentage		79.751%	20.249%
				12,431,883	
				100.000%	
	Direct Labor				
		Amount: Accounts 798 - 894		4,276,726	2,101,313
		Amount: Accounts 901 - 935		2,561,572	617,773
		Total		6,838,298	2,719,086
		Percentage		71.550%	28.450%
				100.000%	
	Total Number of Customers			150,113	76,106
				66.357%	33.643%
				100.000%	
	Total Direct Plant				
		Percentage		64.752%	35.248%
				100.000%	
	Total Four Factor Allocators				
		Percentage		70.603%	29.397%
				100.000%	

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended July 31, 2013	
Average of Monthly Averages Basis	

6	Input Actual Therms Purchased	07-31-2013	5,977,398	3,979,751	1,997,647
	Percent		100.000%	66.580%	33.420%

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

	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%

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

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended July 31, 2013	
Average of Monthly Averages Basis	

Input	Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
Direct O & M Accs 580 - 894			8,210,713	0	5,319,674	2,891,039
Direct O & M Accs 901 - 935			10,885,298	0	7,836,155	3,049,143
Direct O & M Accs 901 - 905 Utility 9 Only			1,411,705	0	1,411,705	XXXXXXX
Total			20,507,716	0	14,567,534	5,940,182
Percentage			100.000%	0.000%	71.034%	28.966%

Direct Labor Accs 580 - 894	11,244,329	0	7,983,762	3,260,567
Direct Labor Accs 901 - 935	1,531,702	0	413,533	1,118,169
Direct Labor Accs 901 - 905 Utility 9 Only	3,510,601	0	3,510,601	XXXXXXXX
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%

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AVISTA UTILITIES

RESULTS OF OPERATIONS

Report ID:

GAS ALLOCATION PERCENTAGES

G-ALL-1A

For Month Ended July 31, 2013

Average of Monthly Averages Basis

Input Elec/Gas North 4-Factor

01-01-2013

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

Direct Labor Accs 580 - 894	61,509,081	51,029,386	10,479,695	0
Direct Labor Accs 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	588,681	362,462	226,219	0
Percentage	100.000%	61.572%	38.428%	0.000%

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

JP Gas North/Oregon JP Factor %

12/31/2012

Total	Electric	Gas North	Oregon Gas
100.000%	0.000%	80.600%	19.400%

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-1A
For Month Ended July 31, 2013	
Average of Monthly Averages Basis	

	System	Washington	Idaho
10	Actual Annual Throughput Percent	12/31/2012	
	235,505,909	162,882,603	72,623,306
	100.000%	69.163%	30.837%
11	Book Depreciation Percent		
	1,314,615	885,642	428,973
	100.000%	67.369%	32.631%
12	Net Gas Plant (before DFIT) Percent		
	387,763,341	258,339,817	129,423,524
	100.000%	66.623%	33.377%
13	G-PLT Net Gas General Plant Percent		
	44,178,611	32,100,144	12,078,467
	100.000%	72.660%	27.340%
14	Net Allocated Schedule M's Percent		
	-549,526	-333,174	-216,352
	100.000%	60.629%	39.371%
99	Input Not Allocated		
	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended July 31, 2013		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****												
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total										
		REVENUES																			
		SALES OF GAS:																			
99	480000	Residential	4,330,557	0	4,330,557	3,055,451	0	3,055,451	1,275,106	0	1,275,106	710,165	0	710,165	81,407	0	81,407	0	0	0	
99	4812XX	Commercial - Firm & Interruptible	2,222,708	0	2,222,708	1,512,543	0	1,512,543	710,165	0	710,165	81,407	0	81,407	0	0	0	0	0	0	
99	4813XX	Industrial-Firm	149,427	0	149,427	68,020	0	68,020	0	0	0	0	0	0	0	0	0	0	0	0	
99	481400	Interruptible	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
99	484000	Interdepartmental Revenue	7,942	0	7,942	7,249	0	7,249	693	0	693	0	0	0	0	0	0	0	0	0	
99	499XXX	Unbilled Revenue	(769,338)	0	(769,338)	(520,921)	0	(520,921)	(248,417)	0	(248,417)	0	0	0	0	0	0	0	0	0	
		TOTAL SALES TO ULTIMATE CUSTOMERS	5,941,296	0	5,941,296	4,122,342	0	4,122,342	1,818,954	0	1,818,954	1,818,954	0	1,818,954	0	0	0	0	0	0	
		OTHER OPERATING REVENUES:																			
99	483XXX	Sales for Resale	6,474,670	0	6,474,670	4,310,835	0	4,310,835	2,163,835	0	2,163,835	752	0	752	54,437	0	54,437	0	0	0	
99	488000	Miscellaneous Service Revenues	1,559	0	1,559	807	0	807	0	0	0	0	0	0	0	0	0	0	0	0	
99	489300	Transportation For Others	320,601	0	320,601	266,164	0	266,164	0	0	0	0	0	0	0	0	0	0	0	0	
99	493000	Rent from Gas Property	192	0	192	192	0	192	0	0	0	0	0	0	0	0	0	0	0	0	
4	495000	Other Gas Revenues	504,340	6,348	510,688	337,240	4,482	341,722	167,100	1,866	168,966	2,386,124	1,866	2,387,990	0	0	0	0	0	0	
		TOTAL OTHER OPERATING REVENUES	7,301,362	6,348	7,307,710	4,915,238	4,482	4,919,720	2,386,124	1,866	2,387,990	4,205,078	1,866	4,206,944	0	0	0	0	0	0	0
		TOTAL GAS REVENUES	13,242,658	6,348	13,249,006	9,037,580	4,482	9,042,062	4,205,078	1,866	4,206,944	4,206,944	1,866	4,208,810	0	0	0	0	0	0	0
		PRODUCTION EXPENSES:																			
G-804	804805	City/Gate Purchases	14,330,655	0	14,330,655	9,527,385	0	9,527,385	4,803,270	0	4,803,270	(1,708,206)	0	(1,708,206)	(8,588)	0	(8,588)	0	0	0	
6	808XXX	Net Natural Gas Storage Transactions	(5,111,327)	0	(5,111,327)	(3,403,121)	0	(3,403,121)	(8,588)	0	(8,588)	0	0	0	0	0	0	0	0	0	
6	811000	Gas Used for Products Extraction	(25,697)	0	(25,697)	(17,109)	0	(17,109)	0	0	0	0	0	0	0	0	0	0	0	0	
10	813000	Other Gas Expenses	0	95,407	95,407	0	65,986	65,986	0	29,421	29,421	0	29,421	0	0	0	0	0	0	0	
99	813010	Gas Technology Institute (GTI) Expenses	2,266	0	2,266	1,537	0	1,537	729	0	729	0	0	0	0	0	0	0	0	0	
		TOTAL PRODUCTION EXPENSES	9,195,897	95,407	9,291,304	6,108,692	65,986	6,174,678	3,087,205	29,421	3,116,626	0	0	0	0	0	0	0	0	0	
		UNDERGROUND STORAGE EXPENSES:																			
1	814000	Supervision & Engineering	0	8,888	8,888	0	6,221	6,221	0	2,667	2,667	0	8,202	8,202	0	0	0	0	0	0	
1	824000	Other Expenses	0	27,331	27,331	0	19,129	19,129	0	8,202	8,202	0	8,285	8,285	0	0	0	0	0	0	
1	837000	Other Equipment	0	27,609	27,609	0	19,324	19,324	0	19,154	19,154	0	19,154	19,154	0	0	0	0	0	0	
		TOTAL UNDERGROUND STORAGE OPER EXP	0	63,828	63,828	0	44,674	44,674	0	19,154	19,154	0	19,154	19,154	0	0	0	0	0	0	
G-DEPX		Depreciation Expense-Underground Storage	0	44,655	44,655	0	31,254	31,254	0	13,401	13,401	0	13,401	13,401	0	0	0	0	0	0	
G-AMITX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6	0	6	6	0	0	0	0	0	0	
G-OTX		Taxes Other Than FIT	0	34,829	34,829	0	24,377	24,377	0	10,452	10,452	0	10,452	10,452	0	0	0	0	0	0	
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	79,503	79,503	0	55,644	55,644	0	23,859	23,859	0	23,859	23,859	0	0	0	0	0	0	
		TOTAL UNDERGROUND STORAGE EXPENSES	0	143,331	143,331	0	100,318	100,318	0	43,013	43,013	0	43,013	43,013	0	0	0	0	0	0	

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
 For Month Ended July 31, 2013
 Average of Monthly Averages Basis

Report ID:
G-OPS-1A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
3	870000	Supervision & Engineering	15,365	100,482	115,847	12,663	76,034	88,697	2,702	24,448	27,150
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	251,564	81,456	333,020	216,688	61,637	278,325	34,876	19,819	54,695
3	875000	Measuring & Reg Sta Exp-General	12,807	0	12,807	4,021	0	4,021	8,786	0	8,786
3	876000	Measuring & Reg Sta Exp-Industrial	973	0	973	684	0	684	289	0	289
3	877000	Measuring & Reg Sta Exp-City Gate	10,383	0	10,383	3,245	0	3,245	7,138	0	7,138
3	878000	Meter & House Regulator Expenses	143,987	0	143,987	128,042	0	128,042	15,945	0	15,945
3	879000	Customer Installation Expenses	120,578	6,584	127,162	73,965	4,982	78,947	46,613	1,602	48,215
3	880000	Other Expenses	96,457	49,962	146,419	62,461	37,806	100,267	33,996	12,156	46,152
3	881000	Rents	0	2,282	2,282	0	1,727	1,727	0	555	555
MAINTENANCE											
3	885000	Supervision & Engineering	4,435	0	4,435	2,729	0	2,729	1,706	0	1,706
3	887000	Mains	115,824	0	115,824	87,497	0	87,497	28,327	0	28,327
3	889000	Measuring & Reg Sta Exp-General	10,365	0	10,365	9,414	0	9,414	951	0	951
3	890000	Measuring & Reg Sta Exp-Industrial	13,976	0	13,976	(40)	0	(40)	14,016	0	14,016
3	891000	Measuring & Reg Sta Exp-City Gate	739	0	739	(99)	0	(99)	838	0	838
3	892000	Services	176,413	1,591	178,004	138,312	1,204	139,516	38,101	387	38,488
3	893000	Meters & House Regulators	70,857	87,706	158,563	50,948	66,366	117,314	19,909	21,340	41,249
3	894000	Other Equipment	0	28,733	28,733	0	21,742	21,742	0	6,991	6,991
TOTAL DISTRIBUTION OPERATING EXP											
			1,044,723	358,796	1,403,519	790,530	271,498	1,062,028	254,193	87,298	341,491
DEPRECIATION & TAXES											
G-DEPRX		Depreciation Expense-Distribution	993,084	5,209	998,293	658,891	3,468	662,359	334,193	1,741	335,934
G-OTX		Taxes Other Than FIT	627,697	0	627,697	508,477	0	508,477	119,220	0	119,220
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES											
			1,620,781	5,209	1,625,990	1,167,368	3,468	1,170,836	453,413	1,741	455,154
TOTAL DISTRIBUTION EXPENSES											
			2,665,504	364,005	3,029,509	1,957,898	274,966	2,232,864	707,606	89,039	796,645
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	10,193	10,193	0	6,768	6,768	0	3,425	3,425
2	902000	Meter Reading Expenses	165,613	6,725	172,338	153,074	4,465	157,539	12,539	2,260	14,799
G-903	903XXXX	Customer Records & Collection Expenses	97,869	345,615	443,484	68,328	229,468	297,796	29,541	116,147	145,688
2	904000	Uncollectible Accounts	0	129,285	129,285	0	85,837	85,837	0	43,448	43,448
2	905000	Misc Customer Accounts	0	(711)	(711)	0	(472)	(472)	0	(239)	(239)
TOTAL CUSTOMER ACCOUNTS EXPENSES											
			263,482	491,107	754,589	221,402	326,066	547,468	42,080	165,041	207,121
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXXX	Customer Assistance Expenses	93,503	14,143	107,646	89,382	9,390	98,772	4,121	4,753	8,874
2	909000	Advertising	(658)	60,776	60,118	(329)	40,352	40,023	(329)	20,424	20,095
2	910000	Misc Customer Service & Info Exp	0	13,076	13,076	0	8,682	8,682	0	4,394	4,394
TOTAL CUSTOMER SERVICE & INFO EXP											
			92,845	87,995	180,840	89,053	58,424	147,477	3,792	29,571	33,363

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended July 31, 2013		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****											
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total									
2	912000	SALES EXPENSES:																		
2	913000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	916000	Advertising	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	920000	ADMINISTRATIVE & GENERAL EXPENSES:																		
4	921000	Salaries	10,197	595,255	605,452	6,660	420,268	426,928	3,537	174,987	178,524									
4	922000	Office Supplies & Expenses	0	85,322	85,322	0	60,240	60,240	0	25,082	25,082									
4	923000	Admin. Expenses Transferred - Credit	0	(1,089)	(1,089)	0	(769)	(769)	0	(320)	(320)									
4	924000	Outside Services Employed	0	223,630	223,630	0	157,889	157,889	0	65,741	65,741									
4	925000	Property Insurance Premium	0	26,530	26,530	0	18,731	18,731	0	7,799	7,799									
4	925XXX	Injuries and Damages	0	73,911	73,911	0	52,183	52,183	0	21,728	21,728									
4	926XXX	Employee Pensions and Benefits	0	18,861	18,861	0	13,316	13,316	0	5,545	5,545									
4	928000	Regulatory Commission Expenses	55,121	17,134	72,255	32,089	12,097	44,186	23,032	5,037	28,069									
4	930000	Miscellaneous General Expenses	5,926	28,190	34,116	4,588	19,903	24,491	1,338	8,287	9,625									
4	931000	Rents	891	20,524	21,415	834	14,491	15,325	57	6,033	6,090									
4	935000	Maintenance of General Plant	20,939	161,181	182,120	13,720	113,799	127,519	7,219	47,382	54,601									
		TOTAL ADMIN & GEN OPERATING EXP	93,074	1,249,449	1,342,523	57,891	882,148	940,039	35,183	367,301	402,484									
G-DEPRX		Depreciation Expense-General Plant	29,942	241,724	271,666	21,363	170,665	192,028	8,579	71,059	79,638									
G-AMITX		Amortization Expense - General Plant - 303000	2,322	4,803	7,125	1,984	3,391	5,375	338	1,412	1,750									
G-AMITX		Amortization Expense - Misc IT Intangible Plant - 3031XX	186	169,351	169,537	0	119,566	119,566	186	49,785	49,971									
G-AMITX		Amortization Expense-General Plant - 390200, 396200	0	466	466	0	329	329	0	137	137									
99	407025	W/A GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0									
99	407X28	Reg Credit/Debit Decoupling Def Rev	(22,814)	0	(22,814)	(22,814)	0	(22,814)	0	0	0									
99	407329	Reg Debit Amt Decoupling Surcharge	0	0	0	0	0	0	0	0	0									
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0									
99	407425	W/A GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0									
99	407429	Reg Credit Decoupling Rebate	(83)	0	(83)	(83)	0	(83)	0	0	0									
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	9,553	416,344	425,897	450	293,951	294,401	9,103	122,393	131,496									
		TOTAL ADMIN & GENERAL EXPENSES	102,627	1,665,793	1,768,420	58,341	1,176,099	1,234,440	44,286	489,694	533,980									
		TOTAL EXPENSES BEFORE FIT	12,320,355	2,847,638	15,167,993	8,435,386	2,001,859	10,437,245	3,884,969	845,779	4,730,748									
		NET OPERATING INCOME (LOSS) BEFORE FIT			(1,918,987)			(1,395,183)			(523,804)									
G-FIT		FEDERAL INCOME TAX			(1,316,207)			(968,711)			(347,496)									
G-FIT		DEFERRED FEDERAL INCOME TAX			493,891			393,954			99,937									
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(3,313)			(1,980)			(1,333)									
		GAS NET OPERATING INCOME (LOSS)			(1,093,358)			(818,446)			(274,912)									

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended July 31, 2013		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
ALLOCATION RATIOS:								
G-ALL	1	System Contract Demand		100.0000%		69.990%		30.010%
G-ALL	2	Number of Customers		100.0000%		66.394%		33.606%
G-ALL	3	Direct Distribution Operating Expense		100.0000%		75.669%		24.331%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.0000%		70.603%		29.397%
G-ALL	6	Actual Therms Purchased		100.0000%		66.580%		33.420%
G-ALL	10	Actual Annual Throughput		100.0000%		69.163%		30.837%
G-ALL	99	Not Allocated		0.0000%		0.0000%		0.0000%
				Total		Total		Total

RESULTS OF OPERATIONS

AVISTA UTILITIES

Report ID:
G-804-1A

ALLOCATION OF PURCHASED GAS COSTS

For Month Ended July 31, 2013

Average of Monthly Averages Basis

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
6	804000	Gas Purchases	10,257,482	0	6,827,900	0	3,429,582	0	3,429,582
1	804001	Pipeline Demand Costs	2,340,592	0	1,638,180	0	702,412	0	702,412
1	804002	Transport Variable Charges	76,407	0	53,477	0	22,930	0	22,930
6	804010	Gas Costs - Fixed Hedge	(135,017)	0	(89,894)	0	(45,123)	0	(45,123)
6	804014	GTT Contributions	0	0	0	0	0	0	0
6	804017	Transaction Fees	24,871	0	16,559	0	8,312	0	8,312
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	18,755	0	12,487	0	6,268	0	6,268
6	804700	Gas Costs - Offsystem Bookout	509,229	0	339,045	0	170,184	0	170,184
6	804711	Gas Costs - Offsystem Bookout Offset	(509,229)	0	(339,045)	0	(170,184)	0	(170,184)
6	804730	Gas Costs - Intracompany LDC Gas	2,932,113	0	1,952,201	0	979,912	0	979,912
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(138,000)	0	(106,430)	0	(31,570)	0	(31,570)
99	805120	Gas Expense - Rate Deferrals	(1,046,548)	0	(777,095)	0	(269,453)	0	(269,453)
		TOTAL PURCHASED GAS COSTS	14,330,655	0	9,527,385	0	4,803,270	0	4,803,270

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%

			69.990%	30.010%
			66.580%	33.420%
			0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: G-903-1A
ALLOCATION OF ACCOUNT 903	
For Month Ended July 31, 2013	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000 Customer Records & Collections	97,869	345,615	443,484	68,328	229,468	297,796	29,541	116,147	145,688
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		97,869	345,615	443,484	68,328	229,468	297,796	29,541	116,147	145,688

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.0000%
G-ALL	12	Net Gas Plant (before DFIT)	66.6233%

			66.3944%	33.6066%
			66.6233%	33.3779%

AVISTA UTILITIES

Report ID:
G-908-1A

RESULTS OF OPERATIONS

ALLOCATION OF ACCOUNT 908
For Month Ended July 31, 2013
Average of Monthly Averages Basis

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	15,132	14,143	29,275	11,011	9,390	20,401	4,121	4,753	8,874
99	908600 Public Purpose Tariff Rider Expense Offset	102,643	0	102,643	102,643	0	102,643	0	0	0
99	908610 Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690 Schedule 91 Amortization included in Unbilled	(24,272)	0	(24,272)	(24,272)	0	(24,272)	0	0	0
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908		93,503	14,143	107,646	89,382	9,390	98,772	4,121	4,753	8,874

ALLOCATION RATIOS:

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

100.0000%
0.0000%

66.3949%
0.0000%

33.6069%
0.0000%

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
INTEREST DEDUCTION FOR FIT--GAS NORTH		G-INT-1A
For Month Ended July 31, 2013		
Average of Monthly Averages Basis		

System Washington Idaho

Ref/Basis	Description	Washington	Idaho
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 3.054% 3.098%

G-APL Net Rate Base 334,032,203 221,751,812 112,280,391

Interest Deduction for FIT Calculation 10,250,747 6,772,300 3,478,447

1 #
2 #

AVISTA UTILITIES

Report ID:
G-FIT-1A

RESULTS OF OPERATIONS
FEDERAL INCOME TAXES--GAS

For Month Ended July 31, 2013

Average of Monthly Averages Basis

Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue		13,249,006	9,042,062	4,206,944
G-OPS	Operating & Maintenance Expense		13,036,603	8,916,364	4,120,239
G-OPS	Book Deprec/Amort and Reg Amortizations		1,468,864	988,027	480,837
G-OTX	Taxes Other than FIT		662,526	532,854	129,672
	Net Operating Income Before FIT		(1,918,987)	(1,395,183)	(523,804)
G-INT	Less: Interest Expense		854,229	564,358	289,871
G-SCM	Schedule M Adjustments		(987,377)	(808,206)	(179,171)
	Taxable Net Operating Income		(3,760,593)	(2,767,747)	(992,846)
	Tax Rate		35.00%	35.00%	35.00%
	Total Federal Income Tax		(1,316,207)	(968,711)	(347,496)
G-DTE	Deferred FIT		493,891	393,954	99,937
99	411400		(3,313)	(1,980)	(1,333)
	Amortized Investment Tax Credit		(825,629)	(576,737)	(248,892)
	Total FIT/Deferred FIT & ITC				

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			
12	997000	Book Depreciation & Amortization	1,025,535	466,228	1,491,763	682,239	328,688	1,010,927	343,296	137,540	480,836
2	997001	Contributions In Aid of Construction	0	33,785	33,785	0	22,509	22,509	0	11,276	11,276
12	997002	Injuries and Damages	0	14,000	14,000	0	9,295	9,295	0	4,705	4,705
12	997003	Salvage	0	0	0	0	63,087	63,087	0	26,267	26,267
4	997005	FAS106 Current Retiree Medical Accrual	0	89,354	89,354	0	0	63,087	0	0	0
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(1,184,549)	0	(1,184,549)	(883,525)	0	(883,525)	(301,024)	0	(301,024)
4	997015	Airplane Lease Payments	0	9,048	9,048	0	6,388	6,388	0	2,660	2,660
12	997016	Redemption Expense Amortization	0	30,456	30,456	0	20,291	20,291	0	10,165	10,165
4	997020	FAS87 Current Pension Accrual	0	280,957	280,957	0	198,364	198,364	0	82,593	82,593
99	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(22,910)	0	(22,910)	(22,910)	0	(22,910)	0	0	0
12	997032	Interest Rate Swaps	0	28,477	28,477	0	18,972	18,972	0	9,505	9,505
4	997033	DSM Tariff Rider	(231,655)	0	(231,655)	(226,565)	0	(226,565)	(5,090)	0	(5,090)
12	997048	AFUDC	0	(18,765)	(18,765)	0	(12,502)	(12,502)	0	(6,263)	(6,263)
11	997049	Tax Depreciation	0	(1,991,766)	(1,991,766)	0	(1,341,833)	(1,341,833)	0	(649,933)	(649,933)
4	997055	Deferred Gas Exchange	0	500,000	500,000	0	349,950	349,950	0	150,050	150,050
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	(24,272)	0	(24,272)	(24,272)	0	(24,272)	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	113,194	113,194	0	76,258	76,258	0	36,936	36,936
4	997081	Deferred Compensation	0	(65,867)	(65,867)	0	(46,504)	(46,504)	0	(19,363)	(19,363)
4	997082	Meal Disallowances	0	6,772	6,772	0	4,781	4,781	0	1,991	1,991
4	997083	Paid Time Off	0	(18,423)	(18,423)	0	(13,007)	(13,007)	0	(5,416)	(5,416)
2	997084	Customer Uncollectibles	0	(26,976)	(26,976)	0	(17,910)	(17,910)	0	(9,066)	(9,066)
TOTAL SCHEDULE M ADJUSTMENTS			(437,851)	(549,526)	(987,377)	(475,033)	(333,173)	(808,206)	37,182	(216,353)	(179,171)

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 Themas 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	Report ID:
DEFERRED INCOME TAX EXPENSE--GAS	G-DTE-1A
For Month Ended July 31, 2013	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	System	Washington	Idaho	
14	410100	Deferred Federal Income Tax Expense - Allocated		(52,337)	(31,731)	(20,606)
99	410100	Deferred Federal Income Tax Exp		503,690	396,550	107,140
		SUBTOTAL		451,353	364,819	86,534
14	411100	Deferred Federal Income Tax Expense - Allocated		34,043	20,640	13,403
99	411100	Deferred Federal Income Tax Exp		8,495	8,495	0
		SUBTOTAL		42,538	29,135	13,403
		Total Deferred Federal Income Tax Expense		493,891	393,954	99,937

ALLOCATION RATIOS:

Ref/Basis	Account	Description	System	Washington	Idaho	
G-ALL	14	Net Allocated Schedule M's		100.0000%	60.629%	39.371%
G-ALL	99	Not Allocated		0.0000%	0.0000%	0.0000%

RESULTS OF OPERATIONS		Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX		G-OTX-1A
For Month Ended July 31, 2013		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****					
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total			
16	408190	UNDERGROUND STORAGE R&P Property Tax - Storage	0	34,829	34,829	0	24,377	24,377	0	10,452	10,452
		TOTAL UNDERGROUND STORAGE TAX	0	34,829	34,829	0	24,377	24,377	0	10,452	10,452
DISTRIBUTION											
99	408110	State Excise Tax	187,918	0	187,918	187,918	0	187,918	0	0	0
99	408120	Municipal Occupation & License Tax	210,301	0	210,301	173,271	0	173,271	37,030	0	37,030
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	253,455	0	253,455	147,288	0	147,288	106,167	0	106,167
99	409100	State Income Tax	(23,977)	0	(23,977)	0	0	0	(23,977)	0	(23,977)
		TOTAL DISTRIBUTION TAX	627,697	0	627,697	508,477	0	508,477	119,220	0	119,220
		TOTAL TAXES OTHER THAN FIT	627,697	34,829	662,526	508,477	24,377	532,854	119,220	10,452	129,672

ALLOCATION RATIOS:
G-ALL 1 System Contract Demand

100.000%

69.990%

30.010%

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****						
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
4	303000	PLANT IN SERVICE													
		INTANGIBLE PLANT:													
		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	10,849,574	10,860,722	0	7,660,125	7,660,125	11,148	3,189,449	3,200,597				
4		TOTAL INTANGIBLE PLANT	1,157,166	11,723,997	12,881,163	964,981	8,277,494	9,242,475	192,185	3,446,503	3,638,688				
		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	1,438,438	1,438,438	0	1,006,763	1,006,763	0	431,675	431,675				
1	352XXXX	Wells	0	18,378,101	18,378,101	0	12,862,833	12,862,833	0	5,515,268	5,515,268				
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	11,564,629	11,564,629	0	8,094,084	8,094,084	0	3,470,545	3,470,545				
1	355000	Measuring & Regulating Equipment	0	252,232	252,232	0	176,537	176,537	0	75,695	75,695				
1	356000	Purification Equipment	0	403,712	403,712	0	282,558	282,558	0	121,154	121,154				
1	357000	Other Equipment	0	1,558,328	1,558,328	0	1,090,674	1,090,674	0	467,654	467,654				
		TOTAL UNDERGROUND STORAGE PLANT	0	35,106,723	35,106,723	0	24,571,196	24,571,196	0	10,535,527	10,535,527				
		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	827,817	21,450	849,267	559,791	14,281	574,072	268,026	7,169	275,195				
6	376000	Mains	239,385,801	2,512,520	241,898,321	155,703,393	1,672,836	157,376,229	83,682,408	839,684	84,522,092				
6	378000	Measuring & Reg Station Equip-General	5,283,242	57,441	5,340,683	3,209,467	38,244	3,247,711	2,073,775	19,197	2,092,972				
6	379000	Measuring & Reg Station Equip-City Gate	6,004,672	0	6,004,672	1,844,651	0	1,844,651	4,160,021	0	4,160,021				
6	380000	Services	154,369,994	0	154,369,994	104,660,395	0	104,660,395	49,709,599	0	49,709,599				
6	381000	Meters	65,694,826	0	65,694,826	44,114,286	0	44,114,286	21,580,540	0	21,580,540				
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	474,752,897	2,591,411	477,344,308	312,557,737	1,725,361	314,283,098	162,195,160	866,050	163,061,210				

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-1A
For Month Ended July 31, 2013		
Average of Monthly Averages Basis		
RefBasis	Account	Description

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
RefBasis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		GENERAL PLANT									
		Land & Land Rights	665,824	826,151	1,491,975	574,973	583,287	1,158,260	90,851	242,864	333,715
4	389XXXX	Structures & Improvements	4,806,521	15,312,021	20,118,542	3,645,888	10,810,746	14,456,634	1,160,633	4,501,275	5,661,908
4	391XXXX	Office Furniture & Equipment	2,898	9,389,288	9,392,186	0	6,629,119	6,629,119	2,898	2,760,169	2,763,067
4	392XXXX	Transportation Equipment	7,357,342	1,771,697	9,129,039	5,520,122	1,250,871	6,770,993	1,837,220	520,826	2,358,046
4	393000	Stores Equipment	150,416	405,438	555,854	113,291	286,251	399,542	37,125	119,187	156,312
4	394000	Tools, Shop & Garage Equipment	2,600,577	3,170,987	5,771,564	2,142,885	2,238,812	4,381,697	457,692	932,175	1,389,867
4	395000	Laboratory Equipment	76,811	255,767	332,578	57,932	180,579	238,511	18,879	75,188	94,067
4	396XXXX	Power Operated Equipment	3,937,068	1,078,351	5,015,419	2,877,283	761,348	3,638,631	1,059,785	317,003	1,376,788
4	397XXXX	Communications Equipment	2,000,476	6,348,834	8,349,310	699,112	4,482,467	5,181,579	1,301,364	1,866,367	3,167,731
4	398000	Miscellaneous Equipment	19	87,302	87,321	8	61,638	61,646	11	25,664	25,675
		TOTAL GENERAL PLANT	21,597,952	38,645,836	60,243,788	15,631,494	27,285,118	42,916,612	5,966,458	11,360,718	17,327,176
		TOTAL PLANT IN SERVICE	497,508,015	88,067,967	585,575,982	329,154,212	61,859,169	391,013,381	168,353,803	26,208,798	194,562,601
		ACCUMULATED DEPRECIATION	0	(12,713,083)	(12,713,083)	0	(8,897,887)	(8,897,887)	0	(3,815,196)	(3,815,196)
G-ADPE		Underground Storage	(161,753,388)	(1,477,447)	(163,230,835)	(107,887,919)	(983,684)	(108,871,603)	(53,865,469)	(493,763)	(54,359,232)
G-ADPE		Distribution Plant	(5,137,722)	(10,889,040)	(16,026,762)	(3,100,966)	(7,687,989)	(10,788,955)	(2,036,756)	(3,201,051)	(5,237,807)
G-ADPE		General Plant	(166,891,110)	(25,079,570)	(191,970,680)	(110,988,885)	(17,569,560)	(128,558,445)	(55,902,225)	(7,510,010)	(63,412,235)
		TOTAL ACCUMULATED DEPRECIATION									
		ACCUMULATED AMORTIZATION	(126,412)	(36,342)	(162,754)	(81,244)	(25,659)	(106,903)	(45,168)	(10,683)	(55,851)
G-AAAMT		General Plant - 303000	0	(5,400,702)	(5,400,702)	0	(3,813,058)	(3,813,058)	0	(1,587,644)	(1,587,644)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(239,527)	(239,527)	0	(167,645)	(167,645)	0	(71,882)	(71,882)
G-AAAMT		Underground Storage	(4,537)	(33,878)	(38,415)	(3,594)	(23,919)	(27,513)	(943)	(9,959)	(10,902)
G-AAAMT		General Plant - 390200, 396200	(130,949)	(5,710,449)	(5,841,398)	(84,838)	(4,030,281)	(4,115,119)	(46,111)	(1,680,168)	(1,726,279)
		TOTAL ACCUMULATED AMORTIZATION	(167,022,059)	(30,790,019)	(197,812,078)	(111,073,723)	(21,599,841)	(132,673,564)	(55,948,336)	(9,190,178)	(65,138,514)
		NET GAS UTILITY PLANT before DFIT	330,485,956	57,277,948	387,763,904	218,080,489	40,259,328	258,339,817	112,405,467	17,018,620	129,424,087
		ACCUMULATED DFIT	0	(64,260,284)	(64,260,284)	0	(42,812,129)	(42,812,129)	0	(21,448,155)	(21,448,155)
12	282900	ADFIT - Gas Plant In Service	0	(7,441,826)	(7,441,826)	0	(5,238,153)	(5,238,153)	0	(2,203,673)	(2,203,673)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(59,954)	(59,954)	0	(42,329)	(42,329)	0	(17,625)	(17,625)
4	283750	ADFIT - Gas portion of Bond Redemptions	0	(1,170,689)	(1,170,689)	0	(779,948)	(779,948)	0	(390,741)	(390,741)
12	283850	TOTAL ACCUMULATED DFIT	0	(72,932,753)	(72,932,753)	0	(48,872,559)	(48,872,559)	0	(24,060,194)	(24,060,194)
		NET GAS UTILITY PLANT	330,485,956	(15,654,805)	314,831,151	218,080,489	(8,613,231)	209,467,258	112,405,467	(7,041,574)	105,363,893

ALLOCATION RATIOS:
G-ALL 1

System Contract Demand

100.0000%

69.9900%

30.0100%

RESULTS OF OPERATIONS

Report ID:
G-PLT-1A

A VISTA UTILITIES

GAS UTILITY PLANT

For Month Ended July 31, 2013

Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			70.603%			29.397%	
G-ALL	6	Actual Therms Purchased		100.000%			66.580%			33.420%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			66.623%			33.377%	

RESULTS OF OPERATIONS		Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT		G-APL-1A
For Month Ended July 31, 2013		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	330,485,956	(15,654,805)	314,831,151	218,080,489	(8,613,231)	209,467,258	112,405,467	(7,041,574)	105,363,893
OTHER ADJUSTMENTS:										
4	253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,011,172	4,011,172	0	1,719,892	1,719,892
1	164100 Gas Inventory--Jackson Prairie	0	12,278,681	12,278,681	0	8,593,849	8,593,849	0	3,684,832	3,684,832
4	252000 Customer Advances	(77,864)	731	(77,133)	(11,804)	516	(11,288)	(66,060)	215	(65,845)
99	235199 Customer Deposits	(309,179)	0	(309,179)	(309,179)	0	(309,179)	0	0	0
C-WKC	Working Capital	0	1,577,619	1,577,619	0	0	0	0	1,577,619	1,577,619
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS		(387,043)	19,588,095	19,201,052	(320,983)	12,605,537	12,284,554	(66,060)	6,982,558	6,916,498
NET RATE BASE		330,098,913	3,933,290	334,032,203	217,759,506	3,992,306	221,751,812	112,339,407	(59,016)	112,280,391

ALLOCATION RATIOS:

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

69.990%
70.603%
0.000%

30.010%
29.397%
0.000%

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)	639,771	639,771							
	Hydro (ED-AN)	680,724	680,724							
	Other (ED-AN)	777,710	777,710							
	Total Electric Production	2,098,205	2,098,205							
Electric Transmission										
	ED-AN	831,057	831,057							
	Total Electric Transmission	831,057	831,057							
Electric Distribution										
	ED-ID	1,151,600	1,151,600							
	ED-WA	1,873,134	1,873,134							
	Total Electric Distribution	3,024,734	3,024,734							
Gas Underground Storage										
	GD-AN	44,655	44,655							
	GD-OR	9,436	9,436							
	Total Gas Underground Storage	54,091	44,655	9,436						
Gas Distribution										
	GD-AN	5,209	5,209							
	GD-ID	334,193	334,193							
	GD-WA	658,891	658,891							
	GD-OR	334,442	334,442							
	Total Gas Distribution	1,332,735	998,293	334,442	993,084	5,209	998,293	658,891	3,468	662,359
General Plant										
	ED-AN	210,695	210,695							
	ED-ID	12,113	12,113							
	ED-WA	71,254	71,254							
	7,4	1,118,283	809,033	216,958	216,958	216,958	153,179	153,179	63,779	63,779
	9,4	59,836	47,403	12,433	12,433	12,433	8,778	8,778	3,655	3,655
	9	21,883	17,336	4,547	4,547	4,547	2,936	2,936	4,547	4,547
	9	14,130	11,194	2,936	2,936	2,936	6,529	2,936	2,718	2,718
	8,4	13,150	9,247	3,903	9,247	3,086	2,179	2,179	907	907
	4	3,086	3,086		3,086	3,086	2,179	2,179	907	907
	GD-ID	4,032	4,032		4,032	4,032	18,427	18,427	4,032	4,032
	GD-WA	18,427	18,427		18,427	18,427	18,427	18,427	71,059	71,059
	GD-OR	21,261	21,261		21,261	21,261	170,665	192,028	86,201	79,638
	Total General Plant	1,568,150	1,179,028	271,666	29,942	241,724	21,363	170,665	192,028	86,201
	Total Depreciation Expense	8,908,972	7,133,024	1,314,614	461,334	1,023,026	291,588	1,314,614	680,254	205,387
									885,641	885,641
									342,772	428,973

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%	6	66.580%	33.420%

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	Direct	Allocated	Direct	Allocated	Direct	Allocated
Production/Transmission													
Franchises (302000)	ED-AN	76,533	76,533										
Misc Intangible Plt (303000)	ED-AN	7,386	7,386										
Total Production/Transmission		83,919	83,919										
Distribution													
Franchises (302000)	ED-WA	2,013	2,013										
Misc Intangible Plt (303000)	ED-WA	237	237										
Total Distribution		2,250	2,250										
General Plant - 303000													
7,4	CD-AA	23,884	17,279	4,634	1,971			4,634	4,634	3,272	3,272	1,362	1,362
9,4	CD-AN	812	643	169				169	169	119	119	50	50
	GD-ID	338		338				338	338			338	338
	GD-WA	1,984		1,984				1,984	1,984				
	GD-OR	648			648								
Total General Plant - 303000		27,666	17,922	7,125	2,619	2,322	4,803	7,125	1,984	3,391	5,375	338	1,412
													1,750
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	737,617	533,636	143,105	60,876			143,105	143,105	101,036	101,036	42,069	42,069
9,4	CD-AN	846	670	176				176	176	124	124	52	52
9,4	CD-ID	894	708	186				186	186			186	186
	ED-AN	15,893	15,893										
	ED-ID	396	396										
	ED-WA	34,509	34,509										
8,4	GD-AA	36,795		25,874	10,921			25,874	25,874	18,268	18,268	7,606	7,606
4	GD-AN	196		196				196	196	138	138	58	58
	GD-OR	21			21								
Total Miscellaneous IT Intangible Plant - 3031XX		827,167	585,812	169,537	71,818	186	169,351	169,537	1,984	119,566	119,566	186	49,785
													49,971
Gas Underground Storage													
1	GD-AN	19		19				19	19	13	13	6	6
Total Gas Underground Storage		19		19				19	19	13	13	6	6
General Plant - 390200, 396200													
7,4	CD-AA	2,404	1,740	466	198			466	466	329	329	137	137
4	ED-AN	802	802										
	GD-OR	262		466	262			466	466	329	329	137	137
Total General Plant - 390200, 396200		3,468	2,542	466	460			466	466	329	329	137	137
Total Amortization Expense		944,489	692,445	177,147	74,897	2,508	174,639	177,147	1,984	123,299	125,283	524	51,340
													51,864

Allocation Ratios:
 Service -
 7 Electric/Gas North/Oregon 4-Factor 72.346% Gas-North 19.401% Gas-South 8.253% Jurisdiction - 1 System Contract Demand 69.990% Washington 30.010%
 8 Gas North/Oregon 4-Factor 0.000% Gas-North 70.320% Gas-South 29.680% Jurisdiction - 4 System Contract Demand 70.603% Idaho 29.397%
 9 Electric/Gas North 4-Factor 79.221% Gas-North 20.779% Gas-South 0.000% Jurisdiction - 0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended July 31, 2013	
Average of Monthly Averages Basis	

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-North	Assigned or Allocated to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production															
Seam (ED-AN)	(282,107,716)	(282,107,716)													
Hydro (ED-AN)	(119,766,381)	(119,766,381)													
Other (ED-AN)	(81,984,853)	(81,984,853)													
Total Electric Production	(483,858,950)	(483,858,950)													
Electric Transmission															
ED-AN	(188,017,194)	(188,017,194)													
Total Electric Transmission	(188,017,194)	(188,017,194)													
Electric Distribution															
ED-ID	(147,679,797)	(147,679,797)													
ED-WA	(237,040,109)	(237,040,109)													
Total Electric Distribution	(384,719,906)	(384,719,906)													
Gas Underground Storage															
1	(12,713,083)		(12,713,083)												
GD-AN	(12,713,083)		(12,713,083)												
GD-OR	(466,505)			(466,505)											
Total Gas Underground Storage	(13,179,588)		(12,713,083)	(466,505)											
Gas Distribution															
6	(1,477,447)	(1,477,447)													
GD-AN	(1,477,447)	(1,477,447)													
GD-ID	(53,865,469)	(53,865,469)													
GD-WA	(107,887,919)	(107,887,919)													
GD-OR	(88,693,314)			(88,693,314)											
Total Gas Distribution	(251,924,149)		(163,230,835)	(88,693,314)											
General Plant															
ED-AN	(35,008,406)	(35,008,406)													
ED-ID	(5,837,647)	(5,837,647)													
ED-WA	(11,671,117)	(11,671,117)													
CD-AA	(31,478,224)	(22,773,236)	(6,107,090)	(2,597,898)											
CD-AN	(11,227,126)	(8,894,242)	(2,332,884)	(958,254)											
CD-ID	(4,611,647)	(3,653,393)	(958,254)	(476,401)											
9	(2,292,706)	(1,816,305)	(476,401)	(476,401)											
CD-WA	(1,402,550)	(986,273)	(986,273)	(476,401)											
8,4	(1,462,793)	(1,462,793)		(1,462,793)											
GD-AN	(1,078,502)	(1,078,502)		(1,078,502)											
GD-ID	(1,078,502)	(1,078,502)		(1,078,502)											
4	(2,624,565)	(2,624,565)		(2,624,565)											
GD-WA	(2,624,565)	(2,624,565)		(2,624,565)											
GD-OR	(3,707,424)	(3,707,424)		(3,707,424)											
Total General Plant	(112,402,707)	(89,654,346)	(16,026,762)	(6,721,599)											
Total Accumulated Depreciation	(1,434,102,494)	(1,146,250,396)	(191,970,680)	(95,881,418)											

Allocation Ratios:	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	72.346%	19.401%	8.253%	1	69.990%	30.010%
8	Gas North/Oregon 4-Factor	70.320%	29.680%	4	70.603%	29.397%
9	Elec/Gas North 4-Factor	20.779%	0.000%	6	66.580%	33.420%

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 Total	Direct Allocated Total	Direct Allocated Total
Production/Transmission							
Franchises (302000)	ED-AN (6,965,219)	(6,965,219)					
Misc Intangible Plt (303000)	ED-AN (660,112)	(660,112)					
Total Production/Transmission	(7,625,331)	(7,625,331)					
Distribution							
Franchises (302000)	ED-WA (85,859)	(85,859)					
Misc Intangible Plt (303000)	ED-WA (23,884)	(23,884)					
Total Distribution	(109,743)	(109,743)					
General Plant - 303000							
7,4	CD-AAA (130,139)	(94,151)	(25,248)	(10,740)	(25,248)	(17,826)	(7,422)
9,4	CD-AN (53,392)	(42,298)	(11,094)		(11,094)	(7,833)	(3,261)
	GD-ID (45,168)		(45,168)		(45,168)		(45,168)
	GD-WA (81,244)		(81,244)		(81,244)		
	GD-OR (52,903)			(52,903)			
Total General Plant - 303000	(362,846)	(136,449)	(162,754)	(63,643)	(126,412)	(36,342)	(81,244)
Miscellaneous IT Intangible Plant - 3031XX							
7,4	CD-AAA (24,077,877)	(17,419,381)	(4,671,349)	(1,987,147)	(4,671,349)	(4,671,349)	(1,373,236)
9,4	CD-AN (1,672)	(1,325)	(347)		(347)	(245)	(102)
	CD-ID (2,681)	(2,124)	(557)		(557)		(557)
	ED-AN (495,557)	(495,557)					
	ED-ID (6,317)	(6,317)					
	ED-WA (692,777)	(692,777)					
	GD-AAA (1,024,323)		(720,304)	(304,019)	(720,304)	(508,556)	(211,748)
	GD-AN (8,702)		(8,702)		(8,702)	(6,144)	(2,558)
	GD-OR (869)			(869)			
Total Miscellaneous IT Intangible Plant - 3031XX	(26,310,775)	(18,617,481)	(5,401,259)	(2,292,035)	(5,400,702)	(3,813,058)	(1,587,644)
Gas Underground Storage							
1	GD-AN (239,527)		(239,527)		(239,527)	(167,645)	(71,882)
Total Gas Underground Storage	(239,527)		(239,527)		(239,527)	(167,645)	(71,882)
General Plant - 390200, 396200							
7,4	CD-AAA (174,623)	(126,333)	(33,878)	(14,412)	(33,878)	(23,919)	(9,959)
9	CD-ID (4,538)	(3,595)	(943)		(943)		(943)
9	CD-WA (8,332)	(6,601)	(1,731)		(1,731)		
	ED-AN (49,761)	(49,761)					
	ED-WA (110,678)	(110,678)					
	GD-WA (1,863)		(1,863)		(1,863)	(1,863)	
	GD-OR (50,948)			(50,948)			
Total General Plant - 390200, 396200	(400,743)	(296,968)	(38,415)	(65,360)	(4,537)	(33,878)	(9,959)
Total Accumulated Amortization	(35,048,965)	(26,785,972)	(5,841,955)	(2,421,038)	(130,949)	(5,710,449)	(84,838)

Allocation Ratios:	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
Service -						
7	Electric/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%			

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
For Month Ended July 31, 2013
Average of Monthly Averages Basis

Report ID:
C-GPL-1A

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
***** ELECTRIC *****														
99	389XXXX	Land & Land Rights	398,709	13,656	362,279	22,774	398,709	0	0	0	0	0	0	0
99		ED-WA / ID / AN	477,164	0	0	0	477,164	0	0	0	0	0	0	0
99		GD-WA / ID / AN	588,159	0	0	0	588,159	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-WA / ID / AN	3,939,110	0	0	2,849,788	2,849,788	0	0	764,227	764,227	0	0	325,095
9		TOTAL ACCOUNT	1,205,950	372,902	346,374	236,090	955,366	97,809	90,851	61,924	250,584	0	0	913,254
		TOTAL ACCOUNT	6,609,092	386,558	708,653	3,108,652	4,203,863	574,973	90,851	826,151	1,491,975	588,159	325,095	913,254
***** GAS NORTH *****														
99	390XXXX	Structures & Improvements	6,668,539	900,820	2,106,027	3,661,692	6,668,539	0	0	0	0	0	0	0
99		ED-WA / ID / AN	2,177,767	0	0	0	2,177,767	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,516,618	0	0	0	3,516,618	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-WA / ID / AN	68,654,737	0	0	49,668,956	49,668,956	0	0	13,319,706	13,319,706	0	0	5,666,075
9		TOTAL ACCOUNT	22,239,133	5,597,287	4,424,973	7,595,804	17,618,064	1,468,121	1,160,633	1,992,315	4,621,069	0	0	5,666,075
		TOTAL ACCOUNT	103,256,794	6,498,107	6,531,000	60,926,452	73,955,559	3,645,888	1,160,633	15,312,021	20,118,542	3,516,618	5,666,075	9,182,693
***** OREGON GAS *****														
99	391XXXX	Office Furniture & Equipment	8,029,440	2,305,588	14,649	5,709,203	8,029,440	0	0	0	0	0	0	0
99		ED-WA / ID / AN	6,650	0	0	0	6,650	0	0	0	0	0	0	0
99		GD-WA / ID / AN	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
8		GD-AA	470,176	0	0	0	470,176	0	0	330,628	330,628	0	0	139,548
7		CD-WA / ID / AN	46,558,549	0	0	33,683,248	33,683,248	0	0	9,032,824	9,032,824	0	0	3,842,477
9		TOTAL ACCOUNT	106,286	0	11,050	73,151	84,201	0	0	19,187	22,085	0	0	3,842,477
		TOTAL ACCOUNT	55,171,101	2,305,588	25,699	39,465,602	41,796,889	0	2,898	9,389,289	9,392,187	0	3,982,025	3,982,025

99	392XXXX	Transportation Equipment	19,391,509	8,976,506	3,340,431	7,074,572	19,391,509	0	0	0	0	0	0	0
99		ED-WA / ID / AN	7,961,830	0	0	0	7,961,830	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,803,317	0	0	0	2,803,317	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-WA / ID / AN	5,122,589	0	811,900	1,698,084	383,287	0	0	102,786	102,786	0	0	43,724
9		TOTAL ACCOUNT	35,809,042	10,524,689	4,152,331	9,155,943	23,832,963	406,075	212,954	445,393	1,064,422	0	0	2,803,317
		TOTAL ACCOUNT	35,809,042	10,524,689	4,152,331	9,155,943	23,832,963	5,520,122	1,837,219	1,771,697	9,129,038	2,803,317	43,724	2,847,041

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Month Ended July 31, 2013
 Average of Monthly Averages Basis

Report ID:
C-GPL-1A

AVISTA UTILITIES
 Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****												
			Direct - Wa	Direct - Idaho	Allocated	Direct - Wa	Direct - Idaho	Allocated	Direct - Oregon	Allocated	Total										
99	393000	Stores Equipment																			
		ED-WA/ID/AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		GD-WA/ID/AN	84,271	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		GD-OR/AS	57,227	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57,227
		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		CD-WA/ID/AN	2,269,513	110,638	141,541	1,545,752	1,797,931	29,019	37,125	405,438	471,582	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,806,340	121,377	156,286	1,915,597	2,193,260	113,290	37,125	405,438	555,853	0	0	0	0	0	0	0	0	0	57,227
99	394000	Tools, Shop, & Garage Equipment																			
		ED-WA/ID/AN	3,250,647	1,120,044	354,603	1,776,000	3,250,647	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		GD-WA/ID/AN	3,000,294	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		GD-OR/AS	913,406	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	913,406
		GD-AA	1,372,824	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		CD-AA	8,904,388	0	0	6,441,969	6,441,969	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		CD-WA/ID/AN	377,109	44,900	25,093	228,756	298,749	11,777	6,582	1,727,540	1,727,540	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	17,818,668	1,164,944	379,696	8,446,725	9,991,365	2,142,885	457,692	3,170,987	5,771,564	0	0	0	0	0	0	0	0	0	0
99	395000	Laboratory Equipment																			
		ED-WA/ID/AN	923,403	164,888	81,624	676,891	923,403	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		GD-WA/ID/AN	171,605	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		GD-OR/AS	152,474	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	152,474
		GD-AA	82,554	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		CD-AA	355,663	0	0	257,308	257,308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		CD-WA/ID/AN	163,229	7,956	2,540	118,816	129,312	2,087	666	31,164	33,917	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	1,848,928	172,844	84,164	1,053,015	1,310,023	57,932	18,879	255,765	332,576	0	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Month Ended July 31, 2013
 Average of Monthly Averages Basis

Report ID: C-GPL-1A
 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	396XXX	Power Operated Equipment	39,175,964	18,083,204	10,702,124	10,390,636	39,175,964	0	0	0	0	0	0	0
99		ED-WA/ID/AN	4,591,973	0	0	0	4,591,973	0	0	0	0	0	0	0
99		GD-WA/ID/AN	43,834	0	0	0	43,834	0	0	0	0	0	0	0
99		GD-OR/AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,037	0	0	400,823	400,823	0	0	107,489	107,489	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	0	0	89,559
		TOTAL ACCOUNT	45,886,566	18,342,128	11,112,642	11,326,618	40,781,388	2,877,284	1,059,784	1,078,351	5,015,419	43,834	45,725	89,559
99	397XXXX	Communication Equipment	49,512,689	9,704,979	2,891,759	36,915,951	49,512,689	0	0	0	0	0	0	0
99		ED-WA/ID/AN	1,146,245	0	0	0	1,146,245	594,192	458,634	93,419	1,146,245	0	0	0
99		GD-WA/AS	994,441	0	0	0	994,441	0	0	0	994,441	0	0	0
99		GD-OR/AS	992,932	0	0	0	992,932	0	0	0	992,932	0	0	0
8		GD-AA	19,558,658	0	0	14,149,907	14,149,907	0	0	698,230	698,230	0	0	294,702
7		CD-AA	13,043,261	400,011	3,212,951	6,720,039	10,333,001	104,920	842,730	1,762,610	2,710,260	0	0	1,614,176
9		CD-WA/ID/AN	85,248,226	10,104,990	6,104,710	57,785,897	73,995,597	699,112	1,301,364	6,348,834	8,349,310	994,441	1,908,878	2,903,319
		TOTAL ACCOUNT	398,000	30,511	2,299	28,212	30,511	0	0	0	0	0	0	0
		Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0
99		ED-WA/ID/AN	2,367	0	0	0	2,367	0	0	0	2,367	0	0	0
99		GD-OR/AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	444,595	0	0	321,647	321,647	0	0	0	86,256	0	0	36,692
7		CD-AA	5,129	0	0	3,991	4,063	0	0	1,047	1,066	0	0	0
9		CD-WA/ID/AN	482,602	31	2,340	353,850	356,221	8	11	87,303	87,322	2,367	36,692	39,059
		TOTAL ACCOUNT	354,937,159	49,621,256	29,257,521	193,538,351	272,417,128	15,631,494	5,966,456	38,645,836	60,243,786	9,071,843	13,204,402	22,276,245

ALLOCATION RATIOS:
 G-ALL 7 Elec/Gas North/Oregon 4-Factor 100.0000% 72.3469% 19.401% 8.2533%
 G-ALL 8 Gas North/Oregon 4-Factor 100.0000% 0.0000% 70.3209% 29.6809%
 G-ALL 9 Elec/Gas North 4-Factor 100.0000% 79.2219% 20.7799% 0.0000%
 G-ALL 99 Not Allocated 0.0000% 0.0000% 0.0000% 0.0000%

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
***** ELECTRIC *****														
99	303000	Intangible Plant	2,101,673	153,179	0	1,948,494	2,101,673	0	0	0	0	0	0	0
99		ED-WA / ID / AN	1,146,018	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	410,126	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,299,260	0	0	3,110,343	3,110,343	0	0	834,099	834,099	0	0	0
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	0
		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
***** GAS NORTH *****														
99	303100	Misc Intangible Plant--Mainframe Software	3,055,217	2,074,665	23,524	957,028	3,055,217	0	0	0	0	0	0	0
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,176,401	0	0	0	0	0	0	1,530,445	1,530,445	0	0	0
7		CD-AA	44,130,162	0	0	31,926,407	31,926,407	0	0	8,561,693	8,561,693	0	0	0
9		CD-WA / ID / AN	104,403	0	42,501	40,208	82,709	0	11,148	10,546	21,694	0	0	0
		TOTAL ACCOUNT	49,666,183	2,074,665	66,025	32,923,643	35,064,333	0	11,148	10,102,684	10,113,832	0	4,288,018	4,288,018
***** OREGON GAS *****														
99	303110	Misc Intangible Plant--PC Software	63,290	0	0	63,290	63,290	0	0	0	0	0	0	0
99		ED-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	0
99		GD-WA / ID / AN	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,790,338	0	0	2,742,158	2,742,158	0	0	735,363	735,363	0	0	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,866,385	0	0	2,805,448	2,805,448	0	0	746,889	746,889	1,231	312,817	314,048
		TOTAL	61,483,703	2,227,844	66,025	40,941,663	43,235,532	964,981	192,185	11,723,995	12,881,161	411,357	4,955,653	5,367,010

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:
COMMON ACCUMULATED DEFERRED FIT		C-DTX-1A
For Month Ended July 31, 2013		
Average of Monthly Averages Basis		

A VISTA 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	(36,285,894)	(26,251,393)	(7,039,826)	(2,994,675)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,934,646)	(1,532,646)	(402,000)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
		Total	(38,529,566)	(28,007,607)	(7,501,780)	(3,020,179)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Month Ended July 31, 2013
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

Gas-North Copy

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****		***** ELECTRIC *****		***** GAS NORTH *****				
			Washington	Idaho	Washington	Idaho	Washington	Idaho			
1	151120	FUEL STOCK COAL-COLSTRUP		942,754	942,754	942,754	0	0			
1	151210	FUEL STOCK HOG FUEL-KFGS		688,696	688,696	688,696	0	0			
4	154100	PLANT MATERIALS & OPER SUPPLIES		7,163,523	5,782,209	5,782,209	1,381,314	1,381,314			
1	154300	PLANT MATERIALS & OPER SUP-CS2		264,288	213,326	213,326	50,962	50,962			
1	154400	PLANT MATERIALS & OPER SUP-COLSTRUP		717,240	578,937	578,937	138,303	138,303			
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		13,344	10,771	10,771	2,573	2,573			
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(128)	(103)	(103)	(25)	(25)			
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		23,294	18,802	18,802	4,492	4,492			
99	163998	COMMON WORKING CAPITAL	0	0	0	0	0	0			
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	17,201,416	0	17,201,416	0	0	0			
		TOTAL	17,201,416	9,813,011	27,014,427	17,201,416	8,235,392	25,436,808	0	1,577,619	1,577,619

ALLOCATION RATIOS: