

RESULTS OF OPERATIONS		Report ID:
GAS RATE OF RETURN		G-ROR-12E
For Twelve Months Ended June 30, 2013		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	18,508,536	11,285,773	7,222,763
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	18,508,536	11,285,773	7,222,763
G-APL		Gas Net Adjusted Rate Base	329,871,660	218,589,020	111,282,640
		RATE OF RETURN	5.611%	5.163%	6.490%

RESULTS OF OPERATIONS

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

Report ID:
G-ALL-12E

For Twelve Months Ended June 30, 2013

Ending Balance Basis

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand		100.000%	69.990%	30.010%
2	Input	Number of Customers		225,771	149,880	75,891
		Percent		100.000%	66.386%	33.614%
3	G-OPS	Direct Distribution Operating Expense		11,209,106	7,898,105	3,311,001
		Percent		100.000%	70.462%	29.538%
	Input	Jurisdictional 4-Factor Ratio				
		Direct O & M Accounts 798 - 894		3,867,623	2,782,690	1,084,933
		Direct O & M Accounts 901 - 935		8,564,260	7,131,870	1,432,390
		Total		12,431,883	9,914,560	2,517,323
		Percentage		100.000%	79.751%	20.249%
		Direct Labor				
		Amount: Accounts 798 - 894		6,378,039	4,276,726	2,101,313
		Amount: Accounts 901 - 935		3,179,345	2,561,572	617,773
		Total		9,557,384	6,838,298	2,719,086
		Percentage		100.000%	71.550%	28.450%
		Total Number of Customers		226,219	150,113	76,106
		Percentage		100.000%	66.357%	33.643%
		Total Direct Plant		315,235,804	204,120,984	111,114,820
		Percentage		100.000%	64.752%	35.248%
4		Total Four Factor Allocators		400,000%	282,410%	117,590%
		Percent		100.000%	70.603%	29.397%

RESULTS OF OPERATIONS	Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended June 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Input	Actual Therms Purchased	06-30-2013	239,828,032	165,808,385	74,019,647
6	Percent		100.000%	69.136%	30.864%

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

Direct Labor Accs 500 - 894	65,772,800	51,029,386	10,468,202	4,275,212
Direct Labor Accs 901 - 935	5,175,642	3,333,358	497,385	1,344,899
Direct Labor Accs 901 - 905 Utility 9 Only	10,669,036	7,158,435	3,510,601	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 Percentage	685,332	362,462	226,219	96,651
	100.000%	52.888%	33.009%	14.103%
Net Direct Plant Percentage	2,540,576,273	2,027,886,265	345,513,055	167,176,953
	100.000%	79.820%	13.600%	6.580%

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

RESULTS OF OPERATIONS

Report ID:

GAS ALLOCATION PERCENTAGES

G-ALL-12E

For Twelve Months Ended June 30, 2013

AVISTA UTILITIES

Ending Balance Basis

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

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

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

Number of Customers at Percentage	322,870	0	226,219	96,651
Percentage	100.000%	0.000%	70.065%	29.935%
Net Direct Plant Percentage	504,945,491	0	338,644,009	166,301,482
Percentage	100.000%	0.000%	67.065%	32.935%

Total Percentages Average (GD AA)	400.000%	0.000%	281.279%	118.721%
Percentage	100.000%	0.000%	70.320%	29.680%

01-01-2013

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

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

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

RESULTS OF OPERATIONS	Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended June 30, 2013	
Ending Balance Basis	

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

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended June 30, 2013	
Ending Balance Basis	

JP	Gas North/Oregon JP Factor %	12-31-2012	12-31-2012			
			Total	Electric	Gas North	Oregon Gas
			100.000%	0.000%	80.600%	19.400%
			System Washington Idaho			
			235,505,909	162,882,603	72,623,306	
			100.000%	69.163%	30.837%	
10	Actual Annual Throughput Percent	12-31-2012				
			14,724,526	9,858,722	4,865,804	
			100.000%	66.954%	33.046%	
11	Book Depreciation Percent					
			386,059,367	256,811,847	129,247,520	
			100.000%	66.521%	33.479%	
12	Net Gas Plant (before DFTT) Percent					
			44,065,492	32,002,288	12,063,204	
			100.000%	72.624%	27.376%	
13	G-PL/T Net Gas General Plant Percent					
			-18,282,825	-12,093,465	-6,189,360	
			100.000%	66.147%	33.853%	
14	Net Allocated Schedule Ms Percent					
			0.000%	0.000%	0.000%	
99	Input Not Allocated					

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
 For Twelve Months Ended June 30, 2013
 Ending Balance Basis

Report ID:
G-OPS-12E

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	130,084,541	0	130,084,541	89,888,970	0	89,888,970	40,195,571	0	40,195,571
99	4812XX	Commercial - Firm & Interruptible	65,391,403	0	65,391,403	46,041,632	0	46,041,632	19,349,771	0	19,349,771
99	4813XX	Industrial-Firm	2,868,343	0	2,868,343	1,546,638	0	1,546,638	1,321,705	0	1,321,705
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	272,592	0	272,592	242,251	0	242,251	30,341	0	30,341
99	499XXX	Unbilled Revenue	(379,898)	0	(379,898)	(266,561)	0	(266,561)	(113,337)	0	(113,337)
		TOTAL SALES TO ULTIMATE CUSTOMERS	198,236,981	0	198,236,981	137,452,930	0	137,452,930	60,784,051	0	60,784,051
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	97,281,203	0	97,281,203	66,102,222	0	66,102,222	31,178,981	0	31,178,981
99	488000	Miscellaneous Service Revenues	26,912	0	26,912	14,570	0	14,570	12,342	0	12,342
99	489300	Transportation For Others	4,291,380	0	4,291,380	3,854,730	0	3,854,730	436,650	0	436,650
99	493000	Rent from Gas Property	2,227	0	2,227	2,175	0	2,175	52	0	52
4	495000	Other Gas Revenues	6,021,827	521,671	6,543,498	4,096,277	368,315	4,464,592	1,925,550	153,356	2,078,906
		TOTAL OTHER OPERATING REVENUES	107,623,549	521,671	108,145,220	74,069,974	368,315	74,438,289	33,553,575	153,356	33,706,931
		TOTAL GAS REVENUES	305,860,530	521,671	306,382,201	211,522,904	368,315	211,891,219	94,337,626	153,356	94,490,982
		PRODUCTION EXPENSES:									
G-804	804.805	City Gate Purchases	193,544,717	0	193,544,717	131,792,665	0	131,792,665	61,752,052	0	61,752,052
6	808XXX	Nat Natural Gas Storage Transactions	6,603,128	0	6,603,128	4,864,924	0	4,864,924	1,738,204	0	1,738,204
6	811000	Gas Used for Products Extraction	(931,088)	0	(931,088)	(633,313)	0	(633,313)	(297,775)	0	(297,775)
10	813000	Other Gas Expenses	0	1,148,769	1,148,769	0	794,523	794,523	0	354,246	354,246
99	813010	Gas Technology Institute (GTI) Expenses	99,711	0	99,711	70,893	0	70,893	28,818	0	28,818
		TOTAL PRODUCTION EXPENSES	199,316,468	1,148,769	200,465,237	136,095,169	794,523	136,889,692	63,221,299	354,246	63,575,545
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	25,639	25,639	0	17,945	17,945	0	7,694	7,694
1	824000	Other Expenses	0	646,922	646,922	0	452,781	452,781	0	194,141	194,141
1	837000	Other Equipment	0	501,153	501,153	0	350,757	350,757	0	150,396	150,396
		TOTAL UNDERGROUND STORAGE OPER EXP	0	1,173,714	1,173,714	0	821,483	821,483	0	352,231	352,231
G-DEPX		Depreciation Expense-Underground Storage	0	583,492	583,492	0	408,386	408,386	0	175,106	175,106
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	159	159	0	68	68
G-OTX		Taxes Other Than FIT	0	29,197	29,197	0	20,435	20,435	0	8,762	8,762
		TOTAL U/G STORAGE DEPR/AMRT/NON-FIT TAXES	0	612,916	612,916	0	428,980	428,980	0	183,936	183,936
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,786,630	1,786,630	0	1,250,463	1,250,463	0	536,167	536,167

AVISTA UTILITIES

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
 For Twelve Months Ended June 30, 2013
 Ending Balance Basis

Report ID:
G-OPS-12E

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	281,331	1,041,239	1,322,570	0	0	978,549	36,460	307,561	344,021
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,418,144	913,169	3,331,313	1,928,941	643,437	2,572,378	489,203	269,732	758,935
3	875000	Measuring & Reg Sta Exp-General	119,574	0	119,574	74,473	0	74,473	45,101	0	45,101
3	876000	Measuring & Reg Sta Exp-Industrial	5,017	0	5,017	2,254	0	2,254	2,763	0	2,763
3	877000	Measuring & Reg Sta Exp-City Gate	168,096	0	168,096	78,398	0	78,398	89,698	0	89,698
3	878000	Meter & House Regulator Expenses	931,714	0	931,714	821,450	0	821,450	110,264	0	110,264
3	879000	Customer Installation Expenses	1,535,706	74,825	1,610,531	920,249	52,723	972,972	615,457	22,102	637,559
3	880000	Other Expenses	1,105,222	810,403	1,915,625	705,548	571,026	1,276,574	399,674	239,377	639,051
3	881000	Rents	0	31,021	31,021	0	21,858	21,858	0	9,163	9,163
MAINTENANCE											
3	885000	Supervision & Engineering	158,366	1,007	159,373	64,728	710	65,438	93,638	297	93,935
3	887000	Mains	1,808,585	2,043	1,810,628	1,224,383	1,440	1,225,823	584,202	603	584,805
3	889000	Measuring & Reg Sta Exp-General	226,422	0	226,422	136,330	0	136,330	90,092	0	90,092
3	890000	Measuring & Reg Sta Exp-Industrial	279,705	0	279,705	139,961	0	139,961	139,744	0	139,744
3	891000	Measuring & Reg Sta Exp-City Gate	85,693	0	85,693	54,412	0	54,412	31,281	0	31,281
3	892000	Meters & House Regulators	1,361,900	36,688	1,398,588	1,031,731	25,851	1,057,582	330,169	10,837	341,006
3	893000	Other Equipment	722,672	812,646	1,535,318	469,464	572,607	1,042,071	253,208	240,039	493,247
3	894000	Taxes Other Than FIT	959	190,467	191,426	912	134,207	135,119	47	56,260	56,307
TOTAL DISTRIBUTION OPERATING EXP											
			11,209,106	3,913,508	15,122,614	7,898,105	2,757,537	10,655,642	3,311,001	1,155,971	4,466,972
DEPRECIATION EXPENSE-DISTRIBUTION											
G-DEPRX		Depreciation Expense-Distribution	11,115,284	55,077	11,170,361	7,338,253	38,078	7,376,331	3,777,031	16,999	3,794,030
G-OTX		Taxes Other Than FIT	15,031,128	0	15,031,128	12,532,109	0	12,532,109	2,499,019	0	2,499,019
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES											
			26,146,412	55,077	26,201,489	19,870,362	38,078	19,908,440	6,276,050	16,999	6,293,049
TOTAL DISTRIBUTION EXPENSES											
			37,355,518	3,968,585	41,324,103	27,768,467	2,795,615	30,564,082	9,587,051	1,172,970	10,760,021
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	265,040	265,040	0	175,949	175,949	0	89,091	89,091
2	902000	Meter Reading Expenses	1,746,757	60,812	1,807,569	1,517,057	40,371	1,557,428	229,700	20,441	250,141
G-903	903XXX	Customer Records & Collection Expenses	1,055,419	3,976,011	5,031,430	706,711	2,639,515	3,346,226	348,708	1,336,496	1,685,204
2	904000	Uncollectible Accounts	0	1,349,839	1,349,839	0	896,104	896,104	0	453,735	453,735
2	905000	Misc Customer Accounts	0	122,560	122,560	0	81,363	81,363	0	41,197	41,197
TOTAL CUSTOMER ACCOUNTS EXPENSES											
			2,802,176	5,774,262	8,576,438	2,223,768	3,833,302	6,057,070	578,408	1,940,960	2,519,368
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,556,632	211,903	5,768,535	5,394,540	140,674	5,535,214	162,092	71,229	233,321
2	909000	Advertising	15,436	698,410	713,846	8,097	463,646	471,743	7,339	234,764	242,103
2	910000	Misc Customer Service & Info Exp	0	107,346	107,346	0	71,263	71,263	0	36,083	36,083
TOTAL CUSTOMER SERVICE & INFO EXP											
			5,572,068	1,017,659	6,589,727	5,402,637	675,583	6,078,220	169,431	342,076	511,507

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12E
For Twelve Months Ended June 30, 2013		
Ending Balance Basis	Account	Description

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		SALES EXPENSES:												
2	912000	Demonstrating & Selling Expenses	0	7,642	7,642	0	5,073	5,073	0	2,569	2,569	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	7,642	7,642	0	5,073	5,073	0	2,569	2,569	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:												
4	920000	Salaries	114,727	7,940,631	8,055,358	82,138	5,606,324	5,688,462	32,589	2,334,307	2,366,896	0	318,452	318,452
4	921000	Office Supplies & Expenses	268	1,083,281	1,083,549	268	764,829	765,097	0	318,452	318,452	0	(8,551)	(8,551)
4	922000	Admin. Expenses Transferred - Credit	0	(29,089)	(29,089)	0	(20,538)	(20,538)	0	(8,551)	(8,551)	0	0	0
4	923000	Outside Services Employed	0	2,779,227	2,779,227	0	1,962,218	1,962,218	0	817,009	817,009	0	96,975	96,975
4	924000	Property Insurance Premium	0	329,880	329,880	0	232,905	232,905	0	96,975	96,975	0	0	0
4	925XXX	Injuries and Damages	6,328	1,115,093	1,121,421	6,286	787,289	793,575	42	327,804	327,846	0	64,479	64,479
4	926XXX	Employee Pensions and Benefits	27,780	219,339	247,119	27,780	154,860	182,640	0	64,479	64,479	0	0	0
4	928000	Regulatory Commission Expenses	855,900	318,796	1,174,696	565,184	225,080	790,264	290,716	93,716	384,432	0	0	0
4	930000	Miscellaneous General Expenses	27,833	938,704	966,537	17,381	662,753	680,134	10,452	275,951	286,403	0	0	0
4	931000	Rents	10,738	208,714	219,452	10,043	147,358	157,401	695	61,356	62,051	0	0	0
4	935000	Maintenance of General Plant	334,139	1,737,460	2,071,599	252,347	1,226,699	1,479,046	81,792	510,761	592,553	0	0	0
		TOTAL ADMIN & GEN OPERATING EXP	1,377,713	16,642,036	18,019,749	961,427	11,749,777	12,711,204	416,286	4,892,259	5,308,545	0	0	0
G-DEPX	400,183	Depreciation Expense-General Plant	400,183	2,570,491	2,970,674	259,162	1,814,844	2,074,006	141,021	755,647	896,668	0	0	0
G-AMTX	27,403	Amortization Expense - General Plant - 303000	27,403	24,952	52,355	23,344	17,617	40,961	4,059	7,335	11,394	0	0	0
G-AMTX	464	Amortization Expense - Misc IT Intangible Plant - 3031XXX	464	1,917,083	1,917,547	0	1,353,518	1,353,518	464	563,565	564,029	0	0	0
G-AMTX	0	Amortization Expense-General Plant - 390200, 396200	0	5,590	5,590	0	3,947	3,947	0	1,643	1,643	0	0	0
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	0	0	0	0	0	0	0	0	0	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	32,527	0	32,527	32,527	0	32,527	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0	0	0	0
99	407429	Reg Credit Decoupling Rebate	(3,865)	0	(3,865)	(3,865)	0	(3,865)	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	456,712	4,518,116	4,974,828	311,168	3,189,926	3,501,094	145,544	1,328,190	1,473,734	0	0	0
		TOTAL ADMIN & GENERAL EXPENSES	1,834,425	21,160,152	22,994,577	1,272,595	14,939,703	16,212,298	561,830	6,220,449	6,782,279	0	0	0
		TOTAL EXPENSES BEFORE FIT	246,880,655	34,863,699	281,744,354	172,762,636	24,294,262	197,056,898	74,118,019	10,569,437	84,687,456	0	0	0
		NET OPERATING INCOME (LOSS) BEFORE FIT			24,637,847			14,834,321			9,803,526			
G-FIT		FEDERAL INCOME TAX			(355,183)			(1,037,613)			682,430			
G-FIT		DEFERRED FEDERAL INCOME TAX			6,525,402			4,610,707			1,914,695			
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(40,908)			(24,546)			(16,362)			
		GAS NET OPERATING INCOME (LOSS)			18,508,536			11,285,773			7,222,763			

VISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended June 30, 2013	
Ending Balance Basis	

	Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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***** SYSTEM *****												
G-ALL		1	System Contract Demand		100.0000%							
G-ALL		2	Number of Customers		100.0000%							
G-ALL		3	Direct Distribution Operating Expense		100.0000%							
G-ALL		4	Jurisdictional 4-Factor Ratio		100.0000%							
G-ALL		6	Actual Therms Purchased		100.0000%							
G-ALL		10	Actual Annual Throughput		100.0000%							
G-ALL		99	Not Allocated		0.0000%							
				Total			Total			Total		
***** WASHINGTON *****												
				Total			Total			Total		
***** IDAHO *****												
				Total			Total			Total		

RESULTS OF OPERATIONS

AVISTA UTILITIES

ALLOCATION OF PURCHASED GAS COSTS

Report ID:
G-804-12E

For Twelve Months Ended June 30, 2013

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
6	804000	Gas Purchases	143,199,707	0	97,713,405	0	45,486,302	0	45,486,302
1	804001	Pipeline Demand Costs	27,554,094	0	19,247,769	0	8,306,325	0	8,306,325
1	804002	Transport Variable Charges	756,269	0	528,818	0	227,451	0	227,451
6	804010	Gas Costs - Fixed Hedge	112,556	0	74,852	0	37,704	0	37,704
6	804014	GTT Contributions	0	0	0	0	0	0	0
6	804017	Transaction Fees	254,896	0	172,620	0	82,276	0	82,276
6	804140	Gas Research Contributions	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	3,968,567	0	2,694,592	0	1,273,975	0	1,273,975
6	804700	Gas Costs - Offsystem Bookout	708,005	0	471,505	0	236,500	0	236,500
6	804711	Gas Costs - Offsystem Bookout Offset	(708,005)	0	(471,505)	0	(236,500)	0	(236,500)
6	804730	Gas Costs - Intracompany LDC Gas	25,316,185	0	17,485,230	0	7,830,955	0	7,830,955
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(6,318,301)	0	(4,929,848)	0	(1,388,453)	0	(1,388,453)
99	805120	Gas Expense - Rate Deferrals	(1,299,256)	0	(1,194,773)	0	(104,483)	0	(104,483)
TOTAL PURCHASED GAS COSTS			193,544,717	0	131,792,665	0	61,752,052	0	61,752,052

ALLOCATION RATIOS:

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

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: G-903-12E
ALLOCATION OF ACCOUNT 903	
For Twelve Months Ended June 30, 2013	
Ending Balance Basis	

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000 Customer Records & Collections	1,055,419	3,976,011	5,031,430	706,711	2,639,515	3,346,226	348,708	1,336,496	1,685,204
12	903920 Accrs Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930 Accrs Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903		1,055,419	3,976,011	5,031,430	706,711	2,639,515	3,346,226	348,708	1,336,496	1,685,204

ALLOCATION RATIOS:

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

		66.386%	33.614%
		66.521%	33.479%

AVISTA UTILITIES

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 908
 For Twelve Months Ended June 30, 2013
 Ending Balance Basis

Report ID:
G-908-12E

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	220,415	211,903	432,318	187,429	140,674	328,103	32,986	71,229	104,215
99	908600	Public Purpose Tariff Rider Expense Offset	5,298,615	0	5,298,615	5,133,187	0	5,133,187	165,428	0	165,428
99	908610	Limited Income Tax Refund Program	149,101	0	149,101	149,101	0	149,101	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(111,499)	0	(111,499)	(75,177)	0	(75,177)	(36,322)	0	(36,322)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			5,556,632	211,903	5,768,535	5,394,540	140,674	5,535,214	162,092	71,229	233,321

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

100.0000%
 0.0000%
 66.386%
 0.0000%

33.614%
 0.0000%

RESULTS OF OPERATIONS

INTEREST DEDUCTION FOR FIT--GAS NORTH

For Twelve Months Ended June 30, 2013

Ending Balance Basis

Report ID:
G-INT-12E

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
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Debt				
1	Capital Structure - Debt Ratio		53.41%	53.41%
2	Cost of Debt		5.706%	5.791%
	Total Cost of Debt		3.048%	3.093%

Total Weighted Cost

G-APL

Net Rate Base

Interest Deduction for FIT Calculation

		329,871,660	218,589,020	111,282,640
		10,104,565	6,662,593	3,441,972

1 #
2 #

RESULTS OF OPERATIONS

FEDERAL INCOME TAXES--GAS

For Twelve Months Ended June 30, 2013

Ending Balance Basis

Report ID:
G-FTT-12E

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue		306,382,201	211,891,219
				94,490,982
G-OPS	Operating & Maintenance Expense		249,955,121	173,218,384
				76,736,737
G-OPS	Book Deprec/Amort and Reg Amortizations		16,728,908	11,285,970
				5,442,938
G-OTX	Taxes Other than FIT		15,060,325	12,552,544
				2,507,781
	Net Operating Income Before FIT		24,637,847	14,834,321
				9,803,526
G-INT	Less: Interest Expense		10,104,565	6,662,593
				3,441,972
G-SCM	Schedule M Adjustments		(15,548,089)	(11,136,336)
				(4,411,753)
	Taxable Net Operating Income		(1,014,807)	(2,964,608)
				1,949,801
	Tax Rate		35.00%	35.00%
	Total Federal Income Tax		(355,183)	(1,037,613)
				682,430
G-DTE	Deferred FIT		6,525,402	4,610,707
				1,914,695
99	411400 Amortized Investment Tax Credit		(40,908)	(24,546)
				(16,362)
	Total FIT/Deferred FIT & ITC		6,129,311	3,548,548
				2,580,763

ALLOCATION RATIOS:

G-ALL 99 Not Allocated

0.000% 0.000% 0.000%

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****				
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
12	997000	Book Depreciation & Amortization	11,543,333	5,156,913	16,700,246	7,620,759	3,636,549	11,257,308	3,922,574	1,520,364	5,442,938
12	997001	Contributions In Aid of Construction	0	296,829	296,829	0	197,454	197,454	0	99,375	99,375
2	997002	Injuries and Damages	0	(189,000)	(189,000)	0	(125,470)	(125,470)	0	(63,530)	(63,530)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	1,187,852	1,187,852	0	838,659	838,659	0	349,193	349,193
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
4	997010	Deferred Gas Credit and Refunds	(7,611,517)	0	(7,611,517)	(6,124,621)	0	(6,124,621)	(1,486,896)	0	(1,486,896)
4	997015	Airplane Lease Payments	0	106,702	106,702	0	75,335	75,335	0	31,367	31,367
12	997016	Redemption Expense Amortization	0	357,593	357,593	0	237,874	237,874	0	119,719	119,719
4	997020	FAS87 Current Pension Accrual	0	(2,482,898)	(2,482,898)	0	(1,753,000)	(1,753,000)	0	(729,898)	(729,898)
99	997029	FAS 106 Post Retirement Benefits	27,780	0	27,780	27,780	0	27,780	0	0	0
99	997031	Decoupling Mechanism	28,279	0	28,279	28,279	0	28,279	0	0	0
12	997032	Interest Rate Swaps	0	864,870	864,870	0	575,320	575,320	0	289,550	289,550
4	997033	DSM Tariff Rider	(1,135,601)	792	(1,134,809)	(519,890)	\$59	(519,331)	(615,711)	233	(615,478)
12	997048	AFUDC	0	(174,639)	(174,639)	0	(116,172)	(116,172)	0	(58,467)	(58,467)
11	997049	Tax Depreciation	0	(25,191,311)	(25,191,311)	0	(16,866,590)	(16,866,590)	0	(8,324,721)	(8,324,721)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Building	(111,499)	0	(111,499)	0	0	0	(36,322)	0	(36,322)
99	997065	Amortization of Unbilled Revenue Add-ins	(6,039)	0	(6,039)	0	0	0	(6,039)	0	(6,039)
99	997073	DSIT Amortization - ID	0	1,504,057	1,504,057	0	1,007,026	1,007,026	0	497,031	497,031
11	997080	Book Transportation Depreciation	0	240,231	240,231	0	169,610	169,610	0	70,621	70,621
4	997081	Deferred Compensation	0	88,625	88,625	0	62,572	62,572	0	26,053	26,053
4	997082	Misc Disallowances	0	(8,782)	(8,782)	0	(6,200)	(6,200)	0	(2,582)	(2,582)
4	997083	Paid Time Off	0	(40,659)	(40,659)	0	(26,992)	(26,992)	0	(13,667)	(13,667)
2	997084	Customer Uncollectibles	2,734,736	(18,282,825)	(15,548,089)	957,130	(12,093,466)	(11,136,336)	1,777,606	(6,189,359)	(4,411,753)
TOTAL SCHEDULE M ADJUSTMENTS											

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.0000%
G-ALL	2	Number of Customers	100.0000%
G-ALL	3	Direct Distribution Operating Expense	100.0000%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%
G-ALL	6	Actual Therms Purchased	100.0000%
G-ALL	11	Book Depreciation	100.0000%
G-ALL	12	Net Gas Plant (before DEFT)	100.0000%
G-ALL	99	Not Allocated	0.0000%

RESULTS OF OPERATIONS

Report ID:
G-DTE-12E

AVISTA UTILITIES

DEFERRED INCOME TAX EXPENSE--GAS

For Twelve Months Ended June 30, 2013

Ending Balance Basis

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated		3,445,133	1,166,281
99	410100	Deferred Federal Income Tax Exp		3,041,871	735,913
		SUBTOTAL		6,487,004	1,902,194
14	411100	Deferred Federal Income Tax Expense - Allocated		(627)	(212)
99	411100	Deferred Federal Income Tax Exp		39,025	12,713
		SUBTOTAL		38,398	12,501
		Total Deferred Federal Income Tax Expense		6,525,402	1,914,695

ALLOCATION RATIOS:

Ref/Basis	Account	Description	System	Washington	Idaho
G-ALL	14	Net Allocated Schedule M's		100.000%	33.8533%
G-ALL	99	Not Allocated		0.000%	0.000%

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
16	408190	UNDERGROUND STORAGE R&P Property Tax - Storage TOTAL UNDERGROUND STORAGE TAX	0	29,197	29,197	0	20,435	20,435	0	8,762	8,762
99	408110	DISTRIBUTION State Excise Tax	5,276,228	0	5,276,228	5,276,228	0	5,276,228	0	0	0
99	408120	Municipal Occupation & License Tax	6,195,740	0	6,195,740	5,102,229	0	5,102,229	1,093,511	0	1,093,511
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	3,508,081	0	3,508,081	2,153,652	0	2,153,652	1,354,429	0	1,354,429
99	409100	State Income Tax	51,079	0	51,079	0	0	0	51,079	0	51,079
		TOTAL DISTRIBUTION TAX	15,031,128	0	15,031,128	12,532,109	0	12,532,109	2,499,019	0	2,499,019
		TOTAL TAXES OTHER THAN FIT	15,031,128	29,197	15,060,325	12,532,109	20,435	12,552,544	2,499,019	8,762	2,507,781

ALLOCATION RATIOS:
 G-ALL 1 System Contract Demand

100.0000%

69.9900%

30.0100%

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,146,018	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	10,551,640	10,562,788	0	7,449,774	7,449,774	11,148	3,101,866	3,113,014
		TOTAL INTANGIBLE PLANT	1,157,166	11,426,063	12,583,229	964,981	8,067,143	9,032,124	192,185	3,358,920	3,551,105
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	466,805	466,805	0	326,717	326,717	0	140,088	140,088
1	351XXX	Structures & Improvements	0	1,442,142	1,442,142	0	1,009,355	1,009,355	0	432,787	432,787
1	352XXX	Wells	0	18,381,293	18,381,293	0	12,865,067	12,865,067	0	5,516,226	5,516,226
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	11,567,300	11,567,300	0	8,095,953	8,095,953	0	3,471,347	3,471,347
1	355000	Measuring & Regulating Equipment	0	275,459	275,459	0	192,794	192,794	0	82,665	82,665
1	356000	Purification Equipment	0	403,712	403,712	0	282,558	282,558	0	121,154	121,154
1	357000	Other Equipment	0	1,566,549	1,566,549	0	1,096,428	1,096,428	0	470,121	470,121
		TOTAL UNDERGROUND STORAGE PLANT	0	35,147,738	35,147,738	0	24,599,902	24,599,902	0	10,547,836	10,547,836
		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	828,077	21,450	849,527	560,051	14,830	574,881	268,026	6,620	274,646
6	376000	Mains	238,097,279	2,512,520	240,609,799	154,558,930	1,737,056	156,295,986	83,538,349	775,464	84,313,813
6	378000	Measuring & Reg Station Equip-General	5,289,177	57,440	5,346,617	3,215,402	39,712	3,255,114	2,073,775	17,728	2,091,503
6	379000	Measuring & Reg Station Equip-City Gate	6,005,055	0	6,005,055	1,845,034	0	1,845,034	4,160,021	0	4,160,021
6	380000	Services	153,866,428	0	153,866,428	104,253,667	0	104,253,667	49,612,761	0	49,612,761
6	381000	Meters	65,679,260	0	65,679,260	44,099,535	0	44,099,535	21,579,725	0	21,579,725
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	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	472,951,821	2,591,410	475,543,231	310,998,373	1,791,598	312,789,971	161,953,448	799,812	162,753,260

AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	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	389XXX	Structures & Improvements	4,811,504	15,214,414	20,025,918	3,644,852	10,741,833	14,386,685	1,166,652	4,472,581	5,639,233
4	391XXX	Office Furniture & Equipment	2,898	9,294,165	9,297,063	0	6,561,959	6,561,959	2,898	2,732,206	2,735,104
4	392XXX	Transportation Equipment	7,308,057	1,757,625	9,065,682	5,470,942	1,240,936	6,711,878	1,837,115	516,689	2,353,804
4	393000	Stores Equipment	150,416	405,337	555,753	113,291	286,180	399,471	37,125	119,157	156,282
4	394000	Tools, Shop & Garage Equipment	2,600,137	3,167,724	5,767,861	2,142,681	2,236,508	4,379,189	457,456	931,216	1,388,672
4	395000	Laboratory Equipment	76,811	255,767	332,578	57,932	180,579	238,511	18,879	75,188	94,067
4	396XXX	Power Operated Equipment	3,919,058	1,078,351	4,997,409	2,861,695	761,348	3,623,043	1,057,363	317,003	1,374,366
4	397XXX	Communications Equipment	1,999,964	6,345,065	8,345,029	698,774	4,479,806	5,178,580	1,301,190	1,865,259	3,166,449
4	398000	Miscellaneous Equipment	19	87,302	87,321	8	61,638	61,646	11	25,664	25,675
		TOTAL GENERAL PLANT	21,534,688	38,431,901	59,966,589	15,565,148	27,134,074	42,699,222	5,969,540	11,297,827	17,267,367
		TOTAL PLANT IN SERVICE	495,643,675	87,597,112	583,240,787	327,528,502	61,592,717	389,121,219	168,115,173	26,004,395	194,119,568
		ACCUMULATED DEPRECIATION	0	(12,731,490)	(12,731,490)	0	(8,910,770)	(8,910,770)	0	(3,820,720)	(3,820,720)
G-ADDP		Underground Storage	(161,358,787)	(1,474,842)	(162,833,629)	(107,656,893)	(1,019,647)	(108,676,540)	(53,701,894)	(455,195)	(54,157,089)
G-ADDP		Distribution Plant	(5,085,823)	(10,777,091)	(15,862,914)	(3,060,635)	(7,608,950)	(10,669,585)	(2,025,188)	(3,168,141)	(5,193,329)
G-ADDP		General Plant	(166,444,610)	(24,983,423)	(191,428,033)	(110,717,528)	(17,539,367)	(128,256,895)	(55,727,082)	(7,444,056)	(63,171,138)
		TOTAL ACCUMULATED DEPRECIATION	(172,889,220)	(36,191,355)	(209,080,575)	(121,335,056)	(25,118,072)	(146,453,128)	(59,454,162)	(11,617,371)	(71,070,499)
		ACCUMULATED AMORTIZATION	(125,250)	(33,942)	(159,192)	(80,251)	(23,964)	(104,215)	(44,999)	(9,978)	(54,977)
G-AAAMT		General Plant - 303000	0	(5,316,025)	(5,316,025)	0	(3,753,274)	(3,753,274)	0	(1,562,751)	(1,562,751)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(239,518)	(239,518)	0	(167,639)	(167,639)	0	(71,879)	(71,879)
G-AAAMT		Underground Storage	(4,537)	(33,646)	(38,183)	(3,594)	(23,755)	(27,349)	(943)	(9,891)	(10,834)
G-AAAMT		General Plant - 390200, 396200	(129,787)	(5,623,131)	(5,752,918)	(83,845)	(3,968,632)	(4,052,477)	(45,942)	(1,654,499)	(1,700,441)
		TOTAL ACCUMULATED AMORTIZATION	(129,787)	(5,623,131)	(5,752,918)	(83,845)	(3,968,632)	(4,052,477)	(45,942)	(1,654,499)	(1,700,441)
		TOTAL ACCUMULATED DEPR/AMORT	(166,574,397)	(30,606,554)	(197,180,951)	(110,801,373)	(21,507,999)	(132,309,372)	(55,773,024)	(9,098,555)	(64,871,579)
		NET GAS UTILITY PLANT before DFTT	329,069,278	56,990,558	386,059,836	216,727,129	40,084,718	256,811,847	112,342,149	16,905,840	129,247,989
		ACCUMULATED DFTT									
12	282900	ADFTT - Gas Plant In Service	0	(64,135,260)	(64,135,260)	0	(42,663,416)	(42,663,416)	0	(21,471,844)	(21,471,844)
4	282900	ADFTT - Common Plant (282900 from C-DTX)	0	(7,430,401)	(7,430,401)	0	(5,229,698)	(5,229,698)	0	(2,200,703)	(2,200,703)
4	283750	ADFTT - Common Plant (283750 from C-DTX)	0	(59,954)	(59,954)	0	(42,329)	(42,329)	0	(17,625)	(17,625)
12	283850	ADFTT - Gas portion of Bond Redemptions	0	(1,176,018)	(1,176,018)	0	(782,299)	(782,299)	0	(393,719)	(393,719)
		TOTAL ACCUMULATED DFTT	0	(72,801,633)	(72,801,633)	0	(48,717,742)	(48,717,742)	0	(24,083,891)	(24,083,891)

RESULTS OF OPERATIONS

Report ID:
G-PLT-12E

GAS UTILITY PLANT

For Twelve Months Ended June 30, 2013

Ending Balance Basis

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		NET GAS UTILITY PLANT	329,069,278	(15,811,075)	313,258,203	216,727,129	(8,633,024)	208,094,105	112,342,149	(7,178,051)	105,164,098

ALLOCATION RATIOS:			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
G-ALL	1	System Contract Demand	100.0000%			69.9900%			30.0100%		
G-ALL	4	Jurisdictional +Factor Ratio	100.0000%			70.6030%			29.3970%		
G-ALL	6	Actual Therms Purchased	100.0000%			69.1360%			30.8640%		
G-ALL	12	Net Gas Plant (before DFTT)	100.0000%			66.5210%			33.4790%		

RESULTS OF OPERATIONS

Report ID:
G-APL-12E

ADJUSTMENTS TO NET GAS UTILITY PLANT

For Twelve Months Ended June 30, 2013

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	329,069,278	(15,811,075)	313,258,203	216,727,129	(8,633,024)	208,094,105	112,342,149	(7,178,051)	105,164,098
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850	DFTT - 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	9,722,993	9,722,993	0	6,805,123	6,805,123	0	2,917,870	2,917,870
1	252000	Customer Advances	(77,864)	731	(77,133)	(11,804)	516	(11,288)	(66,060)	215	(65,845)
4	235199	Customer Deposits	(310,092)	0	(310,092)	(310,092)	0	(310,092)	0	0	0
C-WKC		Working Capital	0	1,546,625	1,546,625	0	0	0	0	1,546,625	1,546,625
99	186710	DSM Programs	0	0	0	0	0	0	(66,060)	0	(66,060)
		TOTAL OTHER ADJUSTMENTS	(387,956)	17,001,413	16,613,457	(321,896)	10,816,811	10,494,915	(66,060)	6,184,602	6,118,542
		NET RATE BASE	328,681,322	1,190,338	329,871,660	216,405,233	2,183,787	218,589,020	112,276,089	(993,449)	111,282,640

ALLOCATION RATIOS:

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

			69.9900%
			70.603%
			0.0000%
			30.010%
			29.397%
			0.0000%

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

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

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Production/Transmission										
Franchises (302000)	ED-AN	918,400								
Misc Intangible PI (303000)	ED-AN	96,664								
Total Production/Transmission	Total	1,015,064								
Distribution										
Franchises (302000)	ED-WA	24,153								
Misc Intangible PI (303000)	ED-WA	2,844								
Total Distribution	Total	26,997								
General Plant - 303000										
7.4	CD-AA	118,196	85,510	22,931	22,931	16,190	16,190	6,741	6,741	
9.4	CD-AN	9,729	7,708	2,021	2,021	1,427	1,427	594	594	
	GD-ID	4,059	4,059		4,059			4,059	4,059	
	GD-WA	23,344			23,344	23,344	23,344			
	GD-OR	7,778								
Total General Plant - 303000	Total	163,106	93,218	52,355	27,403	24,952	52,355	23,344	17,617	40,961
Miscellaneous IT Intangible Plant - 3031XX										
7.4	CD-AA	8,296,244	6,002,000	1,609,555	1,609,555	1,136,394	1,136,394	473,161	473,161	
9.4	CD-AN	1,249	990	259	259	183	183	76	76	
9.4	CD-ID	2,234	1,770	464	464					
	ED-AN	195,145	195,145							
	ED-ID	4,747	4,747							
	ED-WA	402,381	402,381		304,916	304,916	215,280	215,280	89,636	89,636
8.4	ED-WA	433,612			2,353			1,661		692
4	GD-AN	2,353			2,353					
	GD-OR	250								
Total Miscellaneous IT Intangible Plant - 3031XX	Total	9,338,215	6,607,033	1,917,547	464	1,917,083	1,917,547	1,353,518	1,353,518	464
Gas Underground Storage										
1	GD-AN	227			227			159		159
Total Gas Underground Storage	Total	227			227			159		159
General Plant - 390200, 396200										
7.4	CD-AA	28,812	20,844	5,590	5,590	3,947	3,947	1,643	1,643	
4	ED-AN	9,627	9,627							
	GD-OR	3,810			3,810					
Total General Plant - 390200, 396200	Total	42,249	30,471	5,590	5,590	3,947	3,947	1,643		1,643
Total Amortization Expense		10,585,858	7,772,783	1,975,719	27,867	1,947,852	1,975,719	23,344	1,375,241	1,398,585

Allocation Ratios:

Service -
 7 Elec/Gas North/Oregon 4-Factor 72.346% Electric
 8 Gas North/Oregon 4-Factor 19.401% Gas-North
 9 Elec/Gas North 4-Factor 0.000% Gas-South
 79.221% 20.779% 0.000%

Jurisdiction -

1 System Contract Demand
 4 Jurisdictional 4-Factor Ratio

Washington 69.900%
 70.603%

Idaho 30.010%
 29.397%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADDP-12E
For Twelve Months Ended June 30, 2013	
Ending Balance Basis	

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Electric Production										
Steam (ED-AN)		(282,131,132)								
Hydro (ED-AN)		(119,434,338)								
Other (ED-AN)		(81,862,581)								
Total Electric Production		(483,428,051)								
Electric Transmission										
ED-AN		(187,665,096)								
Total Electric Transmission		(187,665,096)								
Electric Distribution										
ED-ID		(147,126,580)								
ED-WA		(236,372,310)								
Total Electric Distribution		(383,498,890)								
Gas Underground Storage										
GD-AN		(12,731,490)								
GD-OR		(465,498)								
Total Gas Underground Storage		(13,196,988)								
Gas Distribution										
GD-AN		(1,474,842)								
GD-ID		(53,701,894)								
GD-WA		(107,656,893)								
GD-OR		(88,590,507)								
Total Gas Distribution		(251,424,136)								
General Plant										
ED-AN		(34,855,394)								
ED-ID		(5,786,144)								
ED-WA		(11,551,456)								
CD-AA		(30,991,381)								
CD-AN		(11,209,804)								
CD-ID		(4,621,493)								
CD-WA		(2,316,390)								
GD-AA		(1,395,974)								
GD-AN		(1,453,519)								
GD-ID		(1,064,888)								
GD-WA		(2,579,312)								
GD-OR		(3,687,623)								
Total General Plant		(111,513,378)								
Total Accumulated Depreciation		(1,430,726,539)								

Allocation Ratios:										
Service -	Electric	Gas-North	Gas-South	Jurisdiction -	System Contract Demand	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	Jurisdictional 4-Factor Ratio	70.603%	29.397%			
9	Elec/Gas North 4-Factor	79.221%	20.779%	6	Actual Therms Purchased	69.136%	30.864%			

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****	***** WASHINGTON *****	***** IDAHO *****	Total
	Total				Direct Allocated Total	Direct Allocated Total	Direct Allocated Total	
Production/Transmission								
Franchises (302000)	ED-AN	(6,926,953)						
Misc Intangible Pkt (303000)	ED-AN	(656,419)						
Total Production/Transmission		(7,583,372)						
Distribution								
Franchises (302000)	ED-WA	(84,853)						
Misc Intangible Pkt (303000)	ED-WA	(23,765)						
Total Distribution		(108,618)						
General Plant - 303000								
7.4	CD-AA	(118,196)	(85,510)	(22,931)	(22,931)	(16,190)	(16,190)	(6,741)
9.4	CD-AN	(52,988)	(41,977)	(11,011)	(11,011)	(7,774)	(7,774)	(3,237)
	GD-ID	(44,999)	(44,999)		(44,999)			(44,999)
	GD-WA	(80,251)	(80,251)		(80,251)			(80,251)
Total General Plant - 303000		(349,013)	(127,487)	(159,192)	(125,250)	(33,942)	(159,192)	(80,251)
Miscellaneous IT Intangible Plant - 3031XX								
7.4	CD-AA	(23,709,067)	(17,152,561)	(4,599,796)	(4,599,796)	(3,247,594)	(3,247,594)	(1,352,202)
9.4	CD-AN	(1,249)	(990)	(259)	(259)	(183)	(183)	(76)
	CD-ID	(2,234)	(1,770)	(464)	(464)			(464)
	ED-AN	(487,609)	(487,609)					
	ED-ID	(6,119)	(6,119)					
	ED-WA	(675,523)	(675,523)			(499,422)	(499,422)	(207,944)
8.4	GD-AA	(1,005,924)	(1,005,924)	(707,366)	(707,366)	(6,075)	(6,075)	(2,529)
	GD-AN	(8,604)	(8,604)		(8,604)			
	GD-OR	(859)						
Total Miscellaneous IT Intangible Plant - 3031XX		(25,897,188)	(18,324,572)	(5,316,489)	(5,316,489)	(3,753,274)	(3,753,274)	(1,562,751)
Gas Underground Storage								
1	GD-AN	(239,518)		(239,518)	(239,518)	(167,639)	(167,639)	(71,879)
Total Gas Underground Storage		(239,518)		(239,518)	(239,518)	(167,639)	(167,639)	(71,879)
General Plant - 390200, 396200								
7.4	CD-AA	(173,422)	(125,464)	(33,646)	(33,646)	(23,755)	(23,755)	(9,891)
9	CD-ID	(4,538)	(3,595)	(943)	(943)			(943)
9	CD-WA	(8,332)	(6,601)	(1,731)	(1,731)			
	ED-AN	(49,360)	(49,360)					
	ED-WA	(110,678)	(110,678)			(1,863)	(1,863)	
	GD-WA	(1,863)						
	GD-OR	(50,817)						
Total General Plant - 390200, 396200		(399,010)	(295,698)	(38,183)	(38,183)	(3,594)	(23,755)	(943)
Total Accumulated Amortization		(34,576,719)	(26,439,747)	(5,753,382)	(2,383,590)	(129,787)	(5,623,131)	(5,753,382)

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAWTF-12E
For Twelve Months Ended June 30, 2013		
Ending Balance Basis		

AVISTA UTILITIES

9	Elec/Gas North +Factor	79.221%	20.779%	0.000%
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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							
	389XXXX	Land & Land Rights																		
99		ED-WA/ID/AN	398,754	13,701	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA/ID/AN	477,164	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR/AS	472,075	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,110	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA/ID/AN	1,205,950	372,902	346,374	2,849,788	97,809	90,851	61,924	764,227	250,584	472,075	325,095	0	0	0	0	0	0	0
		TOTAL ACCOUNT	6,493,053	386,603	708,653	3,108,652	574,973	90,851	826,151	1,491,975	1,491,975	472,075	325,095	0	0	0	0	0	0	0
	390XXXX	Structures & Improvements																		
99		ED-WA/ID/AN	6,639,024	871,305	2,106,027	3,661,692	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA/ID/AN	2,177,767	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR/AS	3,503,882	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	68,127,854	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA/ID/AN	22,285,319	5,593,336	4,447,922	7,613,395	1,467,085	1,166,652	1,996,929	13,217,485	4,630,666	3,503,882	5,622,592	0	0	0	0	0	0	0
		TOTAL ACCOUNT	102,733,846	6,464,641	6,553,949	60,562,864	3,644,852	1,166,652	15,214,414	20,025,918	20,025,918	3,503,882	5,622,592	0	0	0	0	0	0	0
	391XXXX	Office Furniture & Equipment																		
99		ED-WA/ID/AN	8,026,039	2,304,180	14,649	5,707,210	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA/ID/AN	6,650	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR/AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	470,176	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	46,068,261	0	0	33,328,544	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA/ID/AN	106,272	0	11,050	73,140	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	54,677,398	2,304,180	25,699	39,108,894	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	392XXXX	Transportation Equipment																		
99		ED-WA/ID/AN	19,308,708	8,903,260	3,338,161	7,067,287	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA/ID/AN	7,917,439	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR/AS	2,803,132	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,797	0	0	383,287	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA/ID/AN	5,031,315	1,529,924	811,500	1,644,434	401,286	212,850	431,321	1,045,457	2,803,132	43,724	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	35,590,391	10,433,184	4,149,661	9,095,008	5,470,942	1,837,115	1,757,625	9,065,682	2,803,132	43,724	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
99		ED-WA / ID / AN	84,271	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	57,227	0	0	0	0	0	0	0	0	0	0	0	57,227
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,269,026	110,638	141,541	1,545,366	1,797,545	29,019	37,125	405,337	471,481	57,227	0	0	57,227
		TOTAL ACCOUNT	2,805,853	121,377	156,286	1,915,211	2,192,874	113,290	37,125	405,337	555,752	57,227	0	0	57,227
99	394000	Tools, Shop, & Garage Equipment	3,250,381	1,120,044	354,603	1,775,734	3,250,381	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	2,999,854	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	913,406	0	0	0	0	0	0	0	0	0	0	0	913,406
99		GD-OR / AS	1,369,542	0	0	0	0	0	0	0	0	0	0	0	406,480
8		GD-AA	8,899,464	0	0	6,438,406	6,438,406	0	0	1,726,585	1,726,585	734,473	0	0	734,473
7		CD-AA	377,109	44,900	25,093	228,756	298,749	11,777	6,582	60,001	78,360	0	0	0	0
9		CD-WA / ID / AN	17,809,756	1,164,944	379,696	8,442,896	9,987,536	2,142,681	457,456	3,167,724	5,767,861	913,406	1,140,953	0	2,054,359
		TOTAL ACCOUNT	17,809,756	1,164,944	379,696	8,442,896	9,987,536	2,142,681	457,456	3,167,724	5,767,861	913,406	1,140,953	0	2,054,359
99	395000	Laboratory Equipment	923,377	164,888	81,624	676,865	923,377	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	171,605	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	152,474	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	0	0	0	0	24,502
8		GD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	29,353	0	0	29,353
7		CD-AA	163,229	7,956	2,540	118,816	129,312	2,087	666	31,164	33,917	0	0	0	0
9		CD-WA / ID / AN	1,848,902	172,844	84,164	1,052,989	1,309,997	57,932	18,879	255,765	332,576	152,474	53,855	0	206,329
		TOTAL ACCOUNT	1,848,902	172,844	84,164	1,052,989	1,309,997	57,932	18,879	255,765	332,576	152,474	53,855	0	206,329

AVISTA UTILITIES
 Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****						
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated		
396XXXX		Power Operated Equipment	39,163,013	18,082,606	10,702,124	10,378,283	39,163,013	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	4,573,962	0	0	0	4,573,962	0	0	0	0	0	0	0	0
99		GD-OR/AS	43,834	0	0	0	43,834	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,037	0	0	0	554,037	0	0	0	0	0	0	0	0
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	89,559	0
		TOTAL ACCOUNT	45,855,404	18,341,530	11,112,642	11,314,265	40,768,437	2,861,695	1,057,362	1,078,351	4,997,408	43,834	45,725	89,559	0
397XXXX		Communication Equipment	49,507,808	9,701,184	2,898,293	36,908,331	49,507,808	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	1,146,056	0	0	0	1,146,056	0	0	0	0	0	0	0	0
99		GD-OR/AS	994,441	0	0	0	994,441	0	0	0	0	0	0	0	0
8		GD-AA	992,932	0	0	0	992,932	0	0	0	0	0	0	0	0
7		CD-AA	19,545,271	0	0	0	19,545,271	0	0	0	0	0	0	0	0
9		CD-WA/ID/AN	13,036,072	399,447	3,212,286	6,715,574	14,140,222	104,771	842,556	1,761,438	2,708,765	994,441	1,613,071	1,613,071	0
		TOTAL ACCOUNT	85,222,580	10,100,631	6,110,579	57,764,127	73,975,337	698,774	1,301,190	6,345,065	8,345,029	994,441	1,907,773	2,902,214	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR/AS	2,367	0	0	0	2,367	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	444,595	0	0	0	444,595	0	0	0	0	0	0	0	0
9		CD-WA/ID/AN	5,129	31	41	3,991	4,063	8	11	1,047	87,322	2,367	36,692	39,059	0
		TOTAL ACCOUNT	482,602	31	2,340	353,850	482,602	8	11	87,303	87,322	2,367	36,692	39,059	0
		TOTAL GENERAL PLANT	353,519,785	49,489,965	29,283,669	192,718,756	271,492,390	15,565,147	5,969,539	38,431,900	59,966,586	8,912,838	13,117,971	22,060,809	0

ALLOCATION RATIOS:

G-ALL	7	Elec Gas North Oregon 4-Factor	100.0000%	72.3469%	19.401%	8.2539%
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%

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended June 30, 2013
 Ending Balance Basis

Report ID:
C-IP1-12E
 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	Allocated	Total			
99	303000	Intangible Plant	153,179	0	1,948,494	0	0	0	0	0	0	0	0	0
		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	0	0	410,126
		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
		CD-WA / ID / AN	4,299,260	0	3,110,343	0	0	834,099	0	0	834,099	0	0	354,818
		CD-AA	194,038	0	153,735	0	0	40,323	0	0	40,323	0	0	0
		TOTAL ACCOLUNT	153,179	0	5,212,572	964,981	181,037	874,422	2,020,440	410,126	354,818	764,944	0	0
		TOTAL	59,947,950	2,227,768	66,025	39,830,648	42,124,441	964,981	192,185	11,426,060	12,583,226	411,357	4,828,926	5,240,283
99	303100	Misc Intangible Plant--Mainframe Software	2,074,589	23,524	957,009	0	0	0	0	0	0	0	0	0
		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
		GD-AA	2,176,401	0	0	0	0	1,530,445	0	0	1,530,445	0	0	645,956
		CD-WA / ID / AN	42,735,634	0	30,917,522	0	0	8,291,140	0	0	8,291,140	0	0	3,526,972
		CD-AA	104,268	42,501	40,101	0	11,148	10,518	21,666	0	0	0	0	0
		TOTAL ACCOLUNT	2,074,589	66,025	31,914,632	0	11,148	9,832,103	9,843,251	0	0	4,172,928	4,172,928	0
		TOTAL	59,947,950	2,227,768	66,025	39,830,648	42,124,441	964,981	192,185	11,426,060	12,583,226	411,357	4,828,926	5,240,283

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

COMMON ACCUMULATED DEFERRED FIT

For Twelve Months Ended June 30, 2013

Ending Balance Basis

Report ID:
C-DTX-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
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Deferred FIT - Common Plant (For Report APL)

7	282900	CD-AA	(36,229,768)	(26,210,788)	(7,028,937)	(2,990,043)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,932,065)	(1,530,601)	(401,464)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
Total			(38,470,859)	(27,964,957)	(7,490,355)	(3,015,547)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended June 30, 2013
 Ending Balance Basis

Report ID:
C-WKC-12E

Gas-North Copy

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****		***** ELECTRIC *****		***** GAS NORTH *****				
			Washington	Idaho	Washington	Idaho	Washington	Idaho			
1	151120	FUEL STOCK COAL-COALSTRIP		1,073,551	1,073,551		0	0			
1	151210	FUEL STOCK HOG FUEL-KFGS		721,840	721,840		0	0			
4	154100	PLANT MATERIALS & OPER SUPPLIES		7,013,929	7,013,929		1,352,468	1,352,468			
1	154300	PLANT MATERIALS & OPER SUP-CS2		267,218	267,218		51,527	51,527			
1	154400	PLANT MATERIALS & OPER SUP-COALSTRIP		716,417	716,417		138,144	138,144			
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0			
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		0	0		0	0			
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		23,266	23,266		4,486	4,486			
99	163998	COMMON WORKING CAPITAL		0	0		0	0			
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	17,733,933		17,733,933		0	0			
	TOTAL		17,733,933	9,816,221	27,550,154	17,733,933	8,269,596	26,003,529	0	1,546,625	1,546,625

ALLOCATION RATIOS: