

RESULTS OF OPERATIONS

**ELECTRIC RATE OF RETURN**

For Twelve Months Ended June 30, 2013

Ending Balance Basis

Report ID:  
**E-ROR-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income (Loss)		141,699,436	49,161,292
		Adjustments		92,538,144	
		Adjusted Net Operating Income (Loss)		141,699,436	49,161,292
E-APL		Electric Net Rate Base		1,888,457,946	653,863,424
		RATE OF RETURN		7.503%	7.519%

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho		
1	Input	Production/Transmission Ratio		100.000%	65.010%	34.990%	
2	Input	Number of Customers		100.000%	237,426	124,349	
		Percent		100.000%	65.628%	34.372%	
3	E-OPS	Direct Distribution Operating Expense		100.000%	23,010,410	15,401,285	7,609,125
		Percent		100.000%	66.932%	33.068%	
	Input	Jurisdictional 4-Factor Ratio					
		Direct O & M Accts 500 - 598		20,221,960	13,135,421	7,086,539	
		Direct O & M Accts 901 - 935		27,780,483	19,758,209	8,022,274	
		Total		48,002,443	32,893,630	15,108,813	
		Percent		100.000%	68.525%	31.475%	
	Input	Direct Labor Accts 500 - 598		13,459,589	8,757,716	4,701,873	
		Direct Labor Accts 901 - 935		6,280,527	4,982,574	1,297,953	
		Total		19,740,116	13,740,290	5,999,826	
		Percent		100.000%	69.606%	30.394%	
		Number of Customers		362,462	237,724	124,738	
		Percent		100.000%	65.586%	34.414%	
		Net Direct Plant		865,560,849	556,413,691	309,147,158	
		Percent		100.000%	64.284%	35.716%	
4		Total Percentages		400.000%	268.000%	132.000%	
		Percent		100.000%	67.000%	33.000%	

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	Oregon	Gas
Input		Elec/Gas North/Oregon 4-Factor					
		Direct O & M Accts 500 - 894		68,965,506	60,243,237	5,651,108	3,071,161
		Direct O & M Accts 901 - 935		41,147,627	29,854,933	8,129,433	3,163,261
		Direct O & M Accts 901 - 905 Utility 9 Only		4,465,312	3,053,607	1,411,705	0
		Adjustments		0	0	0	0
Total				114,578,445	93,151,777	15,192,246	6,234,422
Percentage				100.000%	81.300%	13.259%	5.441%
		Direct Labor Accts 500 - 894		65,772,800	51,029,386	10,468,202	4,275,212
		Direct Labor Accts 901 - 935		5,175,642	3,333,358	497,385	1,344,899
		Direct Labor Accts 901 - 905 Utility 9 Only		10,669,036	7,158,435	3,510,601	0
Total				81,617,478	61,521,179	14,476,188	5,620,111
Percentage				100.000%	75.377%	17.737%	6.886%
		Number of Customers at		685,332	362,462	226,219	96,651
		Percentage		100.000%	52.888%	33.009%	14.103%
		Net Direct Plant		2,540,576,273	2,027,886,265	345,513,055	167,176,953
		Percentage		100.000%	79.820%	13.600%	6.580%
		Total Percentages		400.000%	289.385%	77.604%	33.010%
		Average (CD AA)		100.000%	72.346%	19.401%	8.253%

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

AVISTA UTILITIES

Basis	Ref	Description	System		Washington		Idaho	
			Input	Gas North/Oregon 4-Factor	Electric	Gas North	Oregon Gas	
				01-01-2013				
		Gas North/Oregon 4-Factor						
		Direct O & M Accs 500 - 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	0	
		Total	20,507,716		0	14,567,534	5,940,182	
		Percentage	100.0000%		0.0000%	71.0349%	28.9669%	
		Direct Labor Accs 500 - 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	0	
		Total	16,286,632		0	11,907,896	4,378,736	
		Percentage	100.0000%		0.0000%	73.1150%	26.8850%	
		Number of Customers at	322,870		0	226,219	96,651	
		Percentage	100.0000%		0.0000%	70.0650%	29.9350%	
		Net Direct Plant	504,945,491		0	338,644,009	166,301,482	
		Percentage	100.0000%		0.0000%	67.0650%	32.9350%	
		Total Percentages	400,0000%		0.0000%	281.2790%	118.7210%	
		Average (GD AA)	100.0000%		0.0000%	70.3200%	29.6800%	

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	<b>E-ALL-12E</b>
For Twelve Months Ended June 30, 2013	
Ending Balance Basis	

Basis	Ref	Description	System	Washington				Idaho	
				Total	Electric	Gas North	Oregon Gas		
Input		Elec/Gas North 4-Factor							
		Direct O & M Accs 500 - 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 500 - 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%		
9									
		E-PLT		870,132,100	564,382,763	305,749,337			
		Net Electric Distribution Plant		100.000%	64.862%	35.138%			
		Percent							
10									
		Book Depreciation		83,510,683	54,411,541	29,099,142			
		Percent		100.000%	65.155%	34.845%			
11									

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC ALLOCATION PERCENTAGES</b>		<b>E-ALL-12E</b>
For Twelve Months Ended June 30, 2013		
Ending Balance Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
12		Net Electric Plant (before DFIT)				
		Percent				
				2,180,571,213	1,419,588,882	760,982,331
				100.000%	65.102%	34.898%
13	E-PLT	Net Electric General Plant				
		Percent				
				182,501,592	120,899,862	61,601,730
				100.000%	66.246%	33.754%
14		Net Allocated Schedule Ms				
		Percent				
				-69,918,645	-45,335,882	-24,582,763
				100.000%	64.841%	35.159%
99	Input	Not Allocated				
				0.000%	0.000%	0.000%

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	316,672,245	0	316,672,245	213,841,743	0	213,841,743	102,830,502	0	102,830,502
99	442300	Commercial - Firm & Int	285,552,220	0	285,552,220	201,645,890	0	201,645,890	83,906,330	0	83,906,330
1	442300	Industrial	121,578,624	0	121,578,624	58,132,687	0	58,132,687	63,445,937	0	63,445,937
99	444000	Public Street & Highway Lighting	7,310,750	0	7,310,750	4,951,079	0	4,951,079	2,379,671	0	2,379,671
99	448000	Interdepartmental Revenue	1,057,448	0	1,057,448	848,779	0	848,779	208,669	0	208,669
99	499XXXX	Unbilled Revenue	(668,965)	0	(668,965)	(427,969)	0	(427,969)	(240,996)	0	(240,996)
		TOTAL SALES TO ULTIMATE CUSTOMERS	731,502,322	0	731,502,322	478,972,209	0	478,972,209	252,530,113	0	252,530,113
1	447XXX	Sales for Resale	0	172,814,594	172,814,594	0	112,346,768	112,346,768	0	60,467,826	60,467,826
		TOTAL SALES OF ELECTRICITY	731,502,322	172,814,594	904,316,916	478,972,209	112,346,768	591,318,977	252,530,113	60,467,826	312,997,939
		OTHER OPERATING REVENUE									
99	451000	Miscellaneous Service Revenue	581,626	0	581,626	361,228	0	361,228	220,398	0	220,398
1	453000	Sales of Water & Water Power	0	483,500	483,500	0	314,323	314,323	0	169,177	169,177
1	454000	Rent from Electric Property	2,983,345	50,862	3,034,207	1,992,955	33,065	2,026,020	990,390	17,797	1,008,187
1	456XXX	Other Electric Revenues	340,237	157,035,616	157,375,853	280,797	102,088,834	102,369,631	59,440	54,946,762	55,006,202
		TOTAL OTHER OPERATING REVENUE	3,905,208	157,569,978	161,475,186	2,654,980	102,246,242	108,071,222	1,270,228	55,133,736	56,403,964
		TOTAL ELECTRIC REVENUE	735,407,530	330,384,572	1,065,792,102	481,607,189	214,783,010	696,390,199	253,800,341	115,601,562	369,401,903
		EXPENSE									
		STEAM POWER GENERATION EXPENSE									
		OPERATION									
1	500000	Supervision & Engineering	0	319,039	319,039	0	207,407	207,407	0	111,632	111,632
1	501000	Fuel	0	30,420,891	30,420,891	0	19,776,621	19,776,621	0	10,644,270	10,644,270
1	502000	Steam Expense	0	4,339,242	4,339,242	0	2,820,941	2,820,941	0	1,518,301	1,518,301
1	505000	Electric Expense	0	976,003	976,003	0	634,500	634,500	0	341,503	341,503
1	506000	Miscellaneous Steam Power Generation Expense	148,375	2,510,806	2,659,181	96,231	1,632,275	1,728,536	52,124	878,531	930,655
1	507000	Rent	0	27,359	27,359	0	17,786	17,786	0	9,573	9,573
		MAINTENANCE									
1	510000	Supervision & Engineering	0	460,578	460,578	0	290,422	290,422	0	161,156	161,156
1	511000	Structures	0	721,588	721,588	0	469,104	469,104	0	252,484	252,484
1	512000	Boiler Plant	0	5,897,595	5,897,595	0	3,834,027	3,834,027	0	2,063,568	2,063,568
1	513000	Electric Plant	0	1,002,588	1,002,588	0	651,782	651,782	0	350,806	350,806
1	514000	Miscellaneous Steam Plant	0	695,544	695,544	0	452,173	452,173	0	243,371	243,371
		TOTAL STEAM POWER GENERATION EXP	148,375	47,371,233	47,519,608	96,231	30,796,638	30,892,289	52,124	16,575,195	16,627,319

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
		<b>HYDRAULIC POWER GENERATION EXP</b>							
		<b>OPERATION</b>							
1	535000	Supervision & Engineering	0	2,106,228	0	1,369,259	0	726,969	726,969
1	536000	Water for Power	0	1,208,548	0	785,677	0	422,871	422,871
1	537000	Hydraulic Expense	4,252,371	2,837,931	2,593,017	1,844,939	1,659,354	992,992	2,653,346
1	538000	Electric Expense	0	6,464,412	0	4,202,514	0	2,261,898	2,261,898
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	541,433	0	351,986	0	189,447	189,447
1	540000	Rent	0	1,263,133	0	821,163	0	441,970	441,970
1	540100	MT Trust Funds Land Settlement Rents	5,556,879	0	3,620,116	0	1,936,763	0	1,936,763
		<b>MAINTENANCE</b>							
1	541000	Supervision & Engineering	0	572,595	0	372,244	0	200,351	200,351
1	542000	Structures	0	495,140	0	321,891	0	173,249	173,249
1	543000	Reservoirs, Dams, & Waterways	0	1,323,397	0	860,340	0	463,057	463,057
1	544000	Electric Plant	0	3,370,097	0	2,190,900	0	1,179,197	1,179,197
1	545000	Miscellaneous Hydraulic Plant	0	438,468	0	285,048	0	153,420	153,420
		<b>TOTAL HYDRO POWER GENERATION EXP</b>	<b>9,809,250</b>	<b>20,621,382</b>	<b>6,213,133</b>	<b>13,405,961</b>	<b>3,596,117</b>	<b>7,215,421</b>	<b>10,811,538</b>
		<b>OTHER POWER GENERATION EXPENSE</b>							
		<b>OPERATION</b>							
1	546000	Supervision & Engineering	0	1,000,542	0	650,452	0	350,090	350,090
1	547000	Fuel	0	80,955,601	0	52,629,236	0	28,326,365	28,326,365
1	548000	Generation Expense	0	2,042,139	0	1,327,595	0	714,544	714,544
1	549000	Miscellaneous Other Power Generation Expense	0	500,247	0	325,211	0	175,036	175,036
1	550000	Rent	0	52,384	0	34,055	0	18,329	18,329
		<b>MAINTENANCE</b>							
1	551000	Supervision & Engineering	0	1,474,311	0	958,450	0	515,861	515,861
1	552000	Structures	0	35,888	0	23,331	0	12,557	12,557
1	553000	Generating & Electric Equipment	0	2,315,091	0	1,505,041	0	810,050	810,050
1	554000	Miscellaneous Other Power Generation Plant	0	156,690	0	101,864	0	54,826	54,826
		<b>TOTAL OTHER POWER GENERATION EXP</b>	<b>0</b>	<b>88,532,893</b>	<b>0</b>	<b>57,555,235</b>	<b>0</b>	<b>30,977,658</b>	<b>30,977,658</b>
		<b>OTHER POWER SUPPLY EXPENSE:</b>							
E-555	555XXXX	Purchased Power	18,169,066	229,043,990	0	148,901,498	0	80,142,492	98,311,558
1	556000	System Control & Load Dispatching	0	873,079	0	567,589	0	305,490	305,490
E-557	557XXXX	Other Expense	10,756,280	133,575,666	8,269,736	86,837,540	2,487,044	46,738,126	40,225,170
		<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>	<b>28,925,846</b>	<b>363,492,725</b>	<b>8,269,736</b>	<b>236,306,627</b>	<b>20,656,110</b>	<b>127,186,108</b>	<b>147,842,218</b>
		<b>TOTAL PRODUCTION OPERATING EXP</b>	<b>38,883,471</b>	<b>520,018,243</b>	<b>14,579,120</b>	<b>338,063,861</b>	<b>24,304,351</b>	<b>181,954,382</b>	<b>206,258,753</b>



AVISTA UTILITIES

Report ID: E-OPS-12E

RESULTS OF OPERATIONS  
ELECTRIC OPERATING STATEMENT  
For Twelve Months Ended June 30, 2013

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO		TOTAL	
			Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,328,922	0	1,514,032	1,358,258	0	731,048	814,890
1	561000	Lead Dispatching	0	2,147,813	0	1,396,293	220,387	0	118,618	751,520
1	562000	Station Expense	0	403,419	0	262,263	726,757	0	391,158	141,156
1	563000	Overhead Line Expense	0	431,223	0	280,338	951,387	0	512,660	150,885
1	565000	Transmission of Electricity by Others	0	17,565,042	0	11,417,734	499	0	6,145,308	6,145,308
1	566000	Miscellaneous Transmission Expense	0	2,016,721	0	1,311,070	62,766	0	71,490	705,651
1	567000	Rent	0	109,967	0	71,490	0	0	38,477	38,477
MAINTENANCE										
1	568000	Supervision & Engineering	0	2,080,306	0	1,358,258	1,358,258	0	731,048	731,048
1	569000	Structures	52,876	339,005	42,211	220,387	10,665	0	118,618	120,283
1	570000	Station Equipment	12,003	1,117,915	12,005	726,757	0	0	391,158	391,158
1	571000	Overhead Lines	22,443	1,463,447	52	951,387	22,391	0	512,660	534,451
1	572000	Underground Lines	0	767	0	499	0	0	268	268
1	573000	Service Miscellaneous	2,328	96,548	2,328	62,766	0	0	33,782	33,782
TOTAL TRANSMISSION OPERATING EXP			89,650	30,108,095	56,594	19,573,274	33,056	10,534,821	10,567,877	10,567,877
E-DEPX										
Depreciation Expense-Production										
1	407333	Amortization of CDA Settlement Costs	0	39,092	0	25,414	0	0	13,678	13,678
1	407335	Amortization of ID DSHT	(879,798)	0	0	0	0	0	0	(879,798)
99	407330	Amortization of N/A Renewable Energy Credits	236,205	0	236,205	0	0	0	0	236,205
99	407351	Amortization of CNC Transmission	252,637	0	164,618	0	88,019	0	0	88,019
99	407360	Amortization of CS2 & COI STRIP O&M	833,578	0	422,316	0	413,262	0	0	413,262
99	407362	Amortization of LIDAR O&M	683,118	0	683,118	0	0	0	0	683,118
99	407365	Amortization of Wind Generation	216,701	0	0	0	0	0	0	216,701
99	407380	Amortization of Wind Generators	337,788	0	153,132	0	184,656	0	0	216,701
1	407382	Amortization of CDA Settlement - Allocated	0	883,557	0	574,400	0	0	309,157	184,656
99	407382	Amortization of CDA Settlement - Direct	183,093	0	152,118	0	30,975	0	0	309,157
99	407385	Optional Renewable Power Revenue Offset	228,715	0	175,183	0	53,532	0	0	309,157
99	407403	Amortization of Dissolved K.F. Plant	(134,592)	0	(134,592)	0	0	0	0	0
99	407405	Amortization of Boulder Park Wire-Off - Malho	(103,282)	0	0	0	0	0	0	(103,282)
99	407430	Amortization of CS2 Leveled Return	418,150	0	0	0	0	0	0	418,150
99	407450/407499	Amortization of BPA Residential Exchange Credit	(12,425,652)	0	(8,544,509)	0	(3,881,143)	0	0	(12,425,652)
99	407460	Amortization of Deferred CS2 & COI STRIP O&M	(1,380,630)	0	(576,815)	0	(803,815)	0	0	(1,380,630)
99	407462	Amortization of Deferral LIDAR O&M	(895,403)	0	(895,403)	0	0	0	0	(895,403)
99	407495	Optional Renew Solar Project Offset	0	(8,415)	0	(5,471)	0	0	0	(2,944)
99	407496	Def Palace Wind & Thornton Sw. St	(91,136)	0	(91,136)	0	0	0	0	(91,136)
E-OTX		Taxes Other Than FTT-Pool & Trans	0	18,577,713	0	12,077,372	0	0	6,500,341	6,500,341
TOTAL P/T DEPR/AMRT/NON-FTT TAXES			(3,651,832)	57,341,736	(3,456,830)	37,407,986	(178,022)	20,133,860	19,958,838	236,788,448
TOTAL PRODUCTION & TRANSMISSION EXPEN			35,341,269	607,668,094	11,178,884	395,045,031	24,162,385	212,623,063	236,788,448	236,788,448

RESULTS OF OPERATIONS  
ELECTRIC OPERATING STATEMENT  
For Twelve Months Ended June 30, 2013

Report ID: E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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DISTRIBUTION EXPENSES

3	580000	OPERATION	356,262	2,000,433	2,356,695	228,981	1,338,930	1,567,911	127,281	661,503	788,784
3	582000	Supervision & Engineering	590,001	52,967	642,968	357,157	35,452	392,609	232,844	17,515	250,359
3	583000	Station Expense	2,244,193	538,166	2,782,359	1,520,812	360,205	1,881,017	723,381	177,961	901,342
3	584000	Overhead Line Expense	1,159,031	0	1,159,031	689,857	0	689,857	469,174	0	469,174
3	585000	Underground Line Expense	139,756	0	139,756	22,504	0	22,504	117,252	0	117,252
3	586000	Street Light & Signal System Operation Expense	2,245,385	86,421	2,331,806	1,779,251	57,843	1,837,094	476,134	28,578	504,712
3	587000	Meter Expense	457,453	133,250	590,703	203,156	89,187	292,343	254,297	44,063	298,360
3	588000	Customer Installations Expense	3,549,235	3,373,530	6,922,765	2,486,982	2,257,971	4,744,953	1,072,255	1,115,559	2,187,812
3	589000	Miscellaneous Distribution Expense	3,351	239,786	243,137	3,051	160,494	163,545	300	79,292	79,592
3		Rent									

MAINTENANCE

3	590000	Supervision & Engineering	233,065	1,395,087	1,628,152	155,845	933,760	1,089,605	77,220	461,327	538,547
3	591000	Structures	299,431	662	300,093	148,253	443	148,696	151,178	219	151,397
3	592000	Station Equipment	751,274	153,826	907,100	546,772	104,297	651,069	204,502	51,529	256,031
3	593000	Overhead Lines	8,406,380	42,729	8,449,109	5,477,434	28,599	5,506,033	2,928,946	14,130	2,943,076
3	594000	Underground Lines	976,294	0	976,294	581,355	0	581,355	394,939	0	394,939
3	595000	Line Transformers	580,340	390,181	970,521	491,275	261,156	752,431	89,065	129,025	218,090
3	596000	Street Light & Signal System Maintenance Exp	679,500	0	679,500	457,595	0	457,595	221,905	0	221,905
3	597000	Meters	42,689	0	42,689	22,544	0	22,544	20,145	0	20,145
3	598000	Miscellaneous Distribution Expense	276,770	157,980	434,750	228,461	105,739	334,200	48,309	52,241	100,550
3		TOTAL DISTRIBUTION OPERATING EXP	23,010,410	8,567,018	31,577,428	15,401,285	5,734,076	21,135,361	7,609,125	2,832,942	10,442,067

TOTAL DISTRIBUTION EXPENSES

			102,378,324	8,567,018	110,945,342	76,581,191	5,734,076	82,315,267	25,797,133	2,832,942	28,630,075
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DEPRECIATION EXPENSES

E-DEPR		Depreciation Expense-Distribution	33,301,437	0	33,301,437	21,336,066	0	21,336,066	11,765,371	0	11,765,371
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	0
E-OTX		Taxes Other Than FTT-Distribution	46,039,480	0	46,039,480	39,616,843	0	39,616,843	6,422,637	0	6,422,637
		TOTAL DISTR DEPR/AMRT/NON-FTT TAXES	79,367,914	0	79,367,914	61,179,906	0	61,179,906	18,188,008	0	18,188,008

RESULTS OF OPERATIONS  
ELECTRIC OPERATING STATEMENT  
For Twelve Months Ended June 30, 2013

Report ID  
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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***** SYSTEM *****											
		CUSTOMER ACCOUNTS EXPENSES									
2	901000	Supervision	0	425,125	425,125	0	279,001	279,001	0	146,124	146,124
2	902000	Meter Reading Expenses	2,871,775	97,512	2,969,287	2,503,212	63,995	2,567,207	368,561	33,517	402,078
E-905	903XXXX	Customer Records & Collection Expenses	1,882,531	6,378,288	8,260,819	1,200,870	4,185,943	5,386,813	681,661	2,197,345	2,874,006
2	904000	Unallocable Accounts	0	2,164,361	2,164,361	0	1,420,427	1,420,427	0	743,934	743,934
2	905000	Misc Customer Accounts	0	196,587	196,587	0	129,016	129,016	0	67,571	67,571
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,754,304	9,261,873	14,016,177	3,704,082	6,078,382	9,782,464	1,050,222	3,183,491	4,233,713
***** WASHINGTON *****											
E-908	908XXXX	CUSTOMER SERVICE & INFO EXPENSES									
2	909000	Customer Assistance Expenses	18,776,001	330,878	19,115,879	13,740,444	223,055	13,963,499	5,035,557	116,823	5,152,380
2	910000	Advertising	20,178	1,112,106	1,132,284	4,745	729,853	734,598	15,433	382,255	397,686
		TOTAL CUSTOMER SERVICE & INFO EXP	18,796,179	1,624,141	20,420,320	13,745,189	1,065,891	14,811,080	5,050,990	558,250	5,609,240
***** IDAHO *****											
2	912000	SALES EXPENSES	0	12,253	12,253	0	8,041	8,041	0	4,212	4,212
2	913000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	916000	Advertising	0	0	0	0	0	0	0	0	0
		Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	12,253	12,253	0	8,041	8,041	0	4,212	4,212
***** GENERAL *****											
4	920000	ADMINISTRATIVE & GENERAL EXPENSES	552,392	30,092,490	30,644,882	430,068	20,161,968	20,592,036	122,324	9,950,522	10,052,846
4	921000	Salaries	110,719	3,988,248	4,098,967	110,719	2,672,126	2,782,845	0	1,316,122	1,316,122
4	922000	Office Supplies & Expenses	0	(83,536)	(83,536)	0	(55,969)	(55,969)	0	(27,567)	(27,567)
4	923000	Admin Exp Transferred-Credit	0	10,406,020	10,553,475	127,455	6,972,033	7,099,488	0	3,453,987	3,453,987
4	924000	Outside Services Employed	127,455	0	127,455	0	942,220	942,220	0	464,078	464,078
4	925000	Property Insurance Premium	0	1,406,298	1,406,298	0	1,921,321	1,943,286	(998)	946,322	945,324
4	925XXXX	Injuries and Damages	22,967	2,867,643	2,890,610	23,965	1,921,321	1,943,286	0	319,744	319,744
4	926XXXX	Employee Pensions and Benefits	169,678	968,922	1,138,600	125,287	649,178	774,465	5,747	0	5,747
4	927000	Franchise Requirements	5,747	0	5,747	0	2,475,013	2,475,013	964,370	1,332,114	2,296,484
1	928000	Regulatory Commission Expenses	2,600,205	3,807,127	6,407,332	72,259	2,071,818	2,144,077	39,241	1,030,447	1,059,688
4	930000	Miscellaneous General Expenses	111,500	3,092,265	3,203,765	23,083	554,410	577,493	9,685	273,067	282,752
4	931000	Rents	32,768	827,477	860,245	338,526	4,831,418	5,169,944	434,351	2,379,654	2,814,005
4	935000	Maintenance of General Plant	772,877	7,211,072	7,983,949	43,195,536	46,082,753	1,619,111	21,388,490	23,007,601	
		TOTAL ADMIN & GEN OPERATING EXP	4,596,308	64,584,026	69,090,334	2,887,197	43,195,536	46,082,753	1,619,111	21,388,490	23,007,601

AVISTA UTILITIES

Report ID: E-OPS-12E

RESULTS OF OPERATIONS  
ELECTRIC OPERATING STATEMENT  
For Twelve Months Ended June 30, 2013

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO		Total	
			Direct	Allocated	Direct	Allocated	Direct	Allocated		
E-DEPX		Depreciation Expense-General	1,676,870	11,598,584	1,126,413	7,771,052	8,897,665	550,457	3,827,532	4,377,989
E-AMTX		Amortization Expense-General Plant - 303000	0	93,218	0	62,303	62,303	0	30,915	30,915
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	408,898	6,198,135	402,381	4,132,750	4,555,131	6,517	2,045,385	2,051,902
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	30,471	0	20,415	20,415	0	10,056	10,056
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	2,085,768	17,920,408	1,528,794	12,006,520	13,535,314	546,974	5,912,888	6,470,862
		TOTAL ADMIN & GENERAL EXPENSES	6,592,076	82,304,434	4,415,991	55,202,056	59,618,047	2,176,085	27,302,378	29,478,463
		TOTAL EXPENSES BEFORE FIT	167,862,152	709,637,813	109,625,337	463,133,477	522,758,814	58,236,815	246,504,336	304,741,151
		NET OPERATING INCOME (LOSS) BEFORE FIT					123,651,385			64,660,752
E-FTT		FEDERAL INCOME TAX--Normal Accrual					22,641,682			11,453,386
E-FTT		DEFERRED FEDERAL INCOME TAX					8,593,541			4,122,492
E-FTT		AMORTIZED FIT - NOXON					(141,982)			(76,418)
		ELECTRIC NET OPERATING INCOME (LOSS)					92,538,144			49,161,292

ALLOCATION RATIOS

E-ALL	1	Production/Transmission Ratio	100.0000%
E-ALL	2	Number of Customers	100.0000%
E-ALL	3	Direct Distribution Operating Expense	100.0000%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%
E-ALL	99	Not Allocated	0.0000%

	65.010%
	65.628%
	66.932%
	67.000%
	0.000%

	34.990%
	34.372%
	33.068%
	33.000%
	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS		E-555-12E
For Twelve Months Ended June 30, 2013		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	189,773,877	189,773,877	0	123,371,997	123,371,997	0	66,401,880	66,401,880
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	18,169,066	0	18,169,066	0	0	0	18,169,066	0	18,169,066
1	555550	Non Monetary - Exchange Power	0	(39,528)	(39,528)	0	(25,697)	(25,697)	0	(13,831)	(13,831)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	38,682,776	38,682,776	0	25,147,673	25,147,673	0	13,535,103	13,535,103
1	555710	Intercompany Purchase	0	626,865	626,865	0	407,525	407,525	0	219,340	219,340
TOTAL ACCOUNT 555			18,169,066	229,043,990	247,213,056	0	148,901,498	148,901,498	18,169,066	80,142,492	98,311,558

ALLOCATION RATIOS:

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

			65.0100%	34.9900%
			0.0000%	0.0000%

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,916,644	5,916,644	0	3,846,410	3,846,410	0	2,070,234	2,070,234
1	557010	Other Power Supply Expense - Financial	0	10,918,879	10,918,879	0	7,098,363	7,098,363	0	3,820,516	3,820,516
1	557150	Fuel - Economic Dispatch	0	74,183,997	74,183,997	0	48,227,016	48,227,016	0	25,956,981	25,956,981
1	557160	Power Supply Expense - Miscellaneous	369,525	723,947	1,093,472	369,525	470,638	840,163	0	253,309	253,309
99	557161	Unbilled Add-Ons	(413,945)	0	(413,945)	(216,644)	0	(216,644)	0	(197,301)	(197,301)
1	557170	Broker Fees - Power	0	1,038,538	1,038,538	0	675,154	675,154	0	363,384	363,384
1	557171	REC Broker Fees	25,812	11,952	37,764	25,812	7,770	33,582	0	4,182	4,182
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	0	0	0
99	557280	Washington ERM Deferred	5,712,697	0	5,712,697	5,712,697	0	5,712,697	0	0	0
99	557270	Other Power Supply Expense - Other Exp	171,910	0	171,910	171,910	0	171,910	0	0	0
99	557290	Washington ERM Amortization	(1,861,763)	0	(1,861,763)	(1,861,763)	0	(1,861,763)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,037,123	0	1,037,123	1,037,123	0	1,037,123	0	0	0
99	557331	Rearдан Wind Costs	2,533,578	0	2,533,578	2,533,578	0	2,533,578	0	0	0
99	557380	Idaho PCA Deferred	3,875,180	0	3,875,180	0	0	0	0	0	0
99	557390	Idaho PCA Amortization	(1,512,039)	0	(1,512,039)	0	0	0	0	0	0
1	557395	Optional Renewable Power Expense Offset	0	(132,138)	(132,138)	0	(85,903)	(85,903)	0	(46,235)	(46,235)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,279,167	2,279,167	0	1,481,686	1,481,686	0	797,481	797,481
1	557711	Turbine Gas Bookout Offset	0	(2,279,167)	(2,279,167)	0	(1,481,686)	(1,481,686)	0	(797,481)	(797,481)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	40,913,847	40,913,847	0	26,598,092	26,598,092	0	14,315,755	14,315,755
TOTAL ACCOUNT 557			10,756,780	133,575,666	144,332,446	8,269,736	86,837,540	95,107,276	2,487,044	46,738,126	49,225,170

ALLOCATION RATIOS

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

AVISITA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-12E
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 and Collections	1,882,531	6,378,288	8,260,819	1,200,870	4,185,943	5,386,813	681,661	2,192,345	2,874,006
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			1,882,531	6,378,288	8,260,819	1,200,870	4,185,943	5,386,813	681,661	2,192,345	2,874,006

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.0000%
E-ALL	12	Net Electric Plant (before DFTT)	100.0000%

			65.628%	34.372%
			65.102%	34.898%

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES

For Twelve Months Ended June 30, 2013

Ending Balance Basis

Report ID:  
E-908-12E

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct		Allocated		Total	Direct		Allocated		Total
			Direct	Allocated	Direct	Allocated		Direct	Allocated			
2	908000	Customer Assistance Expense	353,505	339,878	693,383	299,405	223,055	522,460	54,100	116,823	170,923	
99	908600	Public Purpose Tariff Rider Expense Offset	18,751,168	0	18,751,168	13,638,100	0	13,638,100	5,113,068	0	5,113,068	
99	908610	Limited Income Tax Refund Program	223,651	0	223,651	223,651	0	223,651	0	0	0	
99	908690	Unbilled Public Purpose Tariff Amortization	(552,323)	0	(552,323)	(420,712)	0	(420,712)	(131,611)	0	(131,611)	
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0	
TOTAL ACCOUNT 908			18,776,001	339,878	19,115,879	13,740,444	223,055	13,963,499	5,035,557	116,823	5,152,380	

ALLOCATION RATIOS:

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

100.000%  
0.000%

65.628%  
0.000%

34.372%  
0.000%



AVISTA UTILITIES

RESULTS OF OPERATIONS

**ELECTRIC INTEREST DEDUCTION FOR FIT**

For Twelve Months Ended June 30, 2013

Ending Balance Basis

Report ID:  
**E-INT-12E**

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 Weighted Cost		3.048%	3.093%

E-APL	Net Rate Base	1,888,457,946	1,234,594,522	653,863,424
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	Interest Deduction for FIT Calculation	57,854,437	37,630,441	20,223,996
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- 1 AMA Actual Debt Ratio
- 2 AMA Actual Debt Cost

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC FEDERAL INCOME TAXES</b>		<b>E-FIT-12E</b>
For Twelve Months Ended June 30, 2013		
Ending Balance Basis		

Ref/Basis	Description	System	Washington	Idaho	
Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue		1,065,792,102	696,390,199	369,401,903
E-OPS	Less: Operating & Maintenance Expense		724,215,971	464,092,528	260,123,443
E-OPS	Less: Book Deprec/Amort and Reg Amortizations		88,666,801	56,972,071	31,694,730
E-OTX	Less: Taxes Other than FIT		64,617,193	51,694,215	12,922,978
	Net Operating Income Before FIT		188,292,137	123,631,385	64,660,752
E-INT	Less: Interest Expense		57,854,437	37,630,441	20,223,996
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj		0	(168,072)	168,072
E-SCM	Plus: Schedule M Adjustments		(32,504,372)	(21,141,193)	(11,363,179)
	Taxable Net Operating Income		97,933,328	65,027,823	32,905,505
	Tax Rate		35.00%	35.00%	35.00%
	Total Federal Income Tax		34,276,665	22,759,738	11,516,927
1	Production Tax Credit		(181,597)	(118,056)	(63,541)
1	Investment Tax Credit - Noxon *		0	0	0
	Total Net Federal Income Tax		34,095,068	22,641,682	11,453,386
E-DTE	Deferred FIT		12,716,033	8,593,541	4,122,492
1	Amortized Investment Tax Credit - Noxon		(218,400)	(141,982)	(76,418)
	Total Net FIT/Deferred FIT		46,592,701	31,093,241	15,499,460

ALLOCATION RATIOS:

Ref	Description	Production/Transmission Ratio	Washington	Idaho	
E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

\* Deferred taxes are in Deferred FIT balance

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: E-SCM-12E
ELECTRIC SCHEDULE M ITEMS	
For Twelve Months Ended June 30, 2013	
Ending Balance Basis	

RefBasis	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****			
		Direct	Allocated	Direct	Allocated	Direct	Allocated		
997000	Book Depreciation & Amortization	35,414,202	55,770,217	23,091,857	36,612,681	59,704,538	12,322,345	19,157,536	31,479,881
12	997001 Contributions In Aid of Construction	0	4,063,006	0	2,645,098	2,645,098	0	1,417,908	1,417,908
2	997002 Injuries and Damages	0	(78,000)	0	(51,190)	(51,190)	0	(26,810)	(26,810)
12	997003 Salvage	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(103,282)	0	0	0	0	(103,282)	0	(103,282)
4	997005 FAS106 Current Retiree Medical Accrual	0	4,377,828	0	2,933,145	2,933,145	0	1,444,683	1,444,683
99	997007 Idaho PCA	2,834,966	0	0	0	0	2,834,966	0	2,834,966
99	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,828)	0	(21,992)	(21,992)	0	(11,836)	(11,836)
4	997015 Airplane Lease Payments	0	392,205	0	262,777	262,777	0	129,428	129,428
12	997016 Redemption Expense Amortization	0	1,519,769	0	989,400	989,400	0	530,369	530,369
99	997017 Amort - Invest in Exch Pwr (405.92, 93.95, 98)	2,450,031	0	2,450,031	0	2,450,031	0	0	0
99	997018 DSM Tariff Rider	(11,240,130)	145	(7,664,142)	97	(7,664,045)	(3,575,988)	48	(3,575,940)
1	997019 CSS Temporary Service Fees	94,899	0	15,210	0	15,210	79,689	0	79,689
4	997020 FAS87 Current Pension Accrual	0	(8,805,891)	0	(5,899,947)	(5,899,947)	0	(2,905,944)	(2,905,944)
99	997021 Wartsila Generators Amortization	337,788	0	153,132	0	153,132	184,656	0	184,656
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0
99	997029 FAS106 Post Retirement Benefits	169,678	0	125,287	0	125,287	44,391	0	44,391
12	997032 Interest Rate Swaps	0	3,211,086	0	2,090,481	2,090,481	0	1,120,605	1,120,605
99	997033 BPA Residential Exchange	(1,503,337)	0	(1,155,363)	0	(1,155,363)	(347,974)	0	(347,974)
99	997034 Montana Hydro Settlement	1,037,316	0	676,632	0	676,632	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(374,509)	0	(243,468)	(243,468)	0	(131,041)	(131,041)
99	997043 Washington Deferred Power Costs	3,931,708	0	3,931,708	0	3,931,708	0	0	0
1	997044 Non-Monetary Power Costs	0	(39,528)	0	(25,697)	(25,697)	0	(13,831)	(13,831)
1	997045 Section 199 Manufacturing Deduction	0	(1,478,832)	0	(961,389)	(961,389)	0	(517,443)	(517,443)
4	997046 Nez Perce Settlement	(16,796)	0	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	267,228	0	0	0	0	267,228	0	267,228
12	997048 AFUDC	0	(2,441,654)	0	(1,589,566)	(1,589,566)	0	(852,088)	(852,088)
11	997049 Tax Deprecation	0	(134,471,830)	0	(87,615,121)	(87,615,121)	0	(46,856,709)	(46,856,709)
99	997050 CS2 Levelized Return	418,150	0	0	0	0	418,150	0	418,150
99	997051 Wind Generation AFUDC - ID	(1,204,377)	0	0	0	0	(1,204,377)	0	(1,204,377)
4	997052 Noxon Spill	0	0	0	0	0	0	0	0
99	997053 Renewable Energy Cert Fees	0	47,156	0	31,595	31,595	0	15,561	15,561
99	997054 Spokane River Relicensing	78,736	0	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrp Settlement	0	0	0	0	0	0	0	0

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: E-SCM-12E
ELECTRIC SCHEDULE ITEMS	
For Twelve Months Ended June 30, 2013	
Ending Balance Basis	

Ref/Basis	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		
		Direct	Allocated	Direct	Allocated	Direct	Allocated	
99	Spokane River Relineasing PME	73,312	0	46,316	0	26,996	0	
1	CDA Fund Settlement	11,065	200,000	11,065	130,020	0	69,980	
4	Gain on Sale of Office Bldg	0	0	0	0	0	0	
1	CDA Lake Settlement	183,093	1,535,216	152,118	998,044	30,975	537,172	
99	Chicago Climate Exchange	0	0	0	0	0	0	
99	Amortization - Unbilled Revenue Add'l-Ins	(796,921)	0	(622,921)	0	(174,000)	0	
1	CDA IPA Fund	0	0	0	0	0	0	
1	Noxon	0	0	0	0	0	0	
1	Lancaster Deferral	1,360,000	0	1,360,000	0	0	0	
1	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	
1	DSIT Amortization - ID	(1,512,737)	0	0	0	(1,512,737)	0	
11	Book Transportation Depreciation	0	5,625,467	0	3,665,273	0	1,960,194	
1	Deferred Compensation	0	884,382	0	592,536	0	291,846	
1	Meal Disallowances	0	325,316	0	217,962	0	107,354	
1	Paid Time Off	0	(29,074)	0	(19,480)	0	(9,594)	
2	Customer Uncollectibles	0	(144,082)	0	(94,558)	0	(49,524)	
99	Deferred O&M Colstrip & CS2	(545,052)	0	(154,499)	0	(390,553)	0	
99	CNC Transmission	252,637	0	164,618	0	88,019	0	
99	LIDAR O&M Reg DeDFIT	(212,285)	0	(212,285)	0	0	0	
99	Smart Grid	1,007,087	0	1,007,087	0	0	0	
99	EWIEB Renewable Energy Credits	(238,733)	0	(238,733)	0	0	0	
99	Palouse Wind & Thornton	0	0	0	0	0	0	
99	WA REC Deferral	1,141,233	0	1,141,233	0	0	0	
99	CDA Settlement Costs	0	26,790	0	17,416	0	9,374	
99	BPA Parallel Capacity	3,859,386	0	0	0	3,859,386	0	
99	TOTAL SCHEDULE M ADJUSTMENTS	37,414,273	(69,918,645)	24,194,690	(45,335,883)	13,219,583	(24,582,762)	
								(11,365,179)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.0000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.0000%	65.628%	34.372%
E-ALL	3	Direct Distribution Operating Expense	100.0000%	66.932%	33.068%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%	67.000%	33.000%
E-ALL	10	Net Electric Distribution Plant	100.0000%	64.862%	35.138%
E-ALL	11	Book Depreciation	100.0000%	65.155%	34.845%
E-ALL	12	Net Electric Plant (before DEFIT)	100.0000%	65.102%	34.898%
E-ALL	99	Not Allocated	0.0000%	0.000%	0.000%

A VISTA UTILITIES

Report ID:  
E-DTE-12E

RESULTS OF OPERATIONS  
ELECTRIC DEFERRED INCOME TAX EXPENSES

For Twelve Months Ended June 30, 2013

Ending Balance Basis

Ref/Basis Acct No Description

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

	Direct	Allocated	Total	WASHINGTON		IDAHO		Total
				Direct	Allocated	Direct	Allocated	
14 410100 Deferred Federal Income Tax Expense - Allocated	0	12,890,107	12,890,107	0	8,358,074	8,358,074	0	4,532,033
99 410100 Deferred Federal Income Tax Expense - Washington	3,495,706	0	3,495,706	3,495,706	0	3,495,706	0	0
99 410100 Deferred Federal Income Tax Expense - Idaho	1,031,835	0	1,031,835	0	0	0	1,031,835	0
410100 Total	4,527,541	12,890,107	17,417,648	3,495,706	8,358,074	11,853,780	1,031,835	5,563,868
14 411100 Deferred Federal Income Tax Expense - Allocated	0	(293,364)	(293,364)	0	(190,220)	(190,220)	0	(103,144)
99 411100 Deferred Federal Income Tax Expense - Washington	(3,070,019)	0	(3,070,019)	(3,070,019)	0	(3,070,019)	0	0
99 411100 Deferred Federal Income Tax Expense - Idaho	(1,338,232)	0	(1,338,232)	0	0	0	(1,338,232)	0
411100 Total	(4,408,251)	(293,364)	(4,701,615)	(3,070,019)	(190,220)	(3,260,239)	(1,338,232)	(1,441,376)
Total Deferred Federal Income Tax Expense	119,290	12,596,743	12,716,033	425,687	8,167,854	8,593,541	(306,397)	4,428,889

E-ALL	14	Net Allocated Schedule M's	100.0000%	64.841%	35.159%
E-ALL	99	Not Allocated	0.0000%	0.0000%	0.0000%

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
PRODUCTION & TRANSMISSION									
1	408130	State Excise Tax	0	31,284	0	20,338	0	10,946	
1	408140	State Kw/h Generation Tax	0	1,561,949	0	1,015,423	0	546,526	
1	408150	R&P Property Tax--Production	0	12,008,178	0	7,806,517	0	4,201,661	
1	408180	R&P Property Tax--Transmission	0	4,299,156	0	2,794,881	0	1,504,275	
1	409100	State Income Tax--Montana & Oregon	0	677,146	0	440,213	0	236,933	
TOTAL PRODUCTION & TRANSMISSION			0	18,577,713	0	12,077,372	0	6,500,341	
DISTRIBUTION									
99	408110	State Excise Tax	18,390,912	0	18,390,912	0	0	0	
99	408120	Municipal Occupation & License Tax	19,924,211	0	16,784,685	0	3,139,526	3,139,526	
99	408160	Miscellaneous State or Local Tax--WA & ID	90	0	0	0	90	90	
99	408170	R&P Property Tax--Distribution	7,041,796	0	4,441,246	0	2,600,550	2,600,550	
99	409100	State Income Tax--Idaho	682,471	0	682,471	0	0	682,471	
TOTAL DISTRIBUTION			46,039,480	0	39,616,843	0	6,422,637	6,422,637	
TOTAL TAXES OTHER THAN FIT			46,039,480	18,577,713	64,617,193	39,616,843	12,077,372	51,694,215	6,422,637

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****						
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
		PLANT IN SERVICE													
		INTANGIBLE PLANT													
1	182324	CDA Lake CDR Fund - Allocated	0	9,250,000	9,250,000	0	6,013,425	6,013,425	0	3,236,575	3,236,575	0	699,800	699,800	
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,300,200	1,300,200	0	699,800	699,800	0	464,142	464,142	
1	182333	CDA Settlement Costs	0	1,326,500	1,326,500	0	862,358	862,358	0	464,142	464,142	0	12,541,223	12,541,223	
1	182381	CDA Settlement Past Storage	0	35,842,305	35,842,305	0	23,301,082	23,301,082	0	12,541,223	12,541,223	0	15,412,821	15,412,821	
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,636,397	29,239,101	0	15,412,821	15,412,821	0	1,761,983	1,761,983	
1	303000	Misc Intangible Plant-(C-1PL)	153,179	5,212,571	5,365,750	153,179	3,450,588	3,603,767	0	1,761,983	1,761,983	0	10,597,854	10,597,854	
1	303100	Misc Intangible Plant-PC Software (C-1PL)	2,140,614	31,914,633	34,055,247	2,074,589	21,382,804	23,457,393	66,025	10,571,829	10,637,854	0	892,137	892,137	
1	303110	Misc Intangible Plant-PC Software (C-1PL)	0	2,703,445	2,703,445	0	1,811,308	1,811,308	0	892,137	892,137	0	45,606,535	45,606,535	
		TOTAL INTANGIBLE PLANT	2,896,497	132,298,672	135,195,169	2,830,472	86,758,162	89,588,634	66,025	45,540,510	45,606,535				
		STEAM PRODUCTION PLANT													
1	310XXX	Land & Land Rights	0	3,489,808	3,489,808	0	2,268,724	2,268,724	0	1,221,084	1,221,084	0	44,390,319	44,390,319	
1	311XXX	Structures & Improvements	0	126,865,730	126,865,730	0	82,475,411	82,475,411	0	44,390,319	44,390,319	0	60,450,059	60,450,059	
1	312000	Boiler Plant	0	172,763,815	172,763,815	0	112,313,756	112,313,756	0	60,450,059	60,450,059	0	2,369	2,369	
1	313000	Generators	0	6,770	6,770	0	4,401	4,401	0	2,369	2,369	0	18,524,670	18,524,670	
1	314000	Turbogenerator Units	0	52,942,754	52,942,754	0	34,418,084	34,418,084	0	9,344,147	9,344,147	0	5,651,119	5,651,119	
1	315000	Accessory Electric Equipment	0	26,705,194	26,705,194	0	17,361,047	17,361,047	0	9,344,147	9,344,147	0	139,583,767	139,583,767	
1	316000	Miscellaneous Power Plant Equipment	0	16,150,669	16,150,669	0	10,499,550	10,499,550	0	5,651,119	5,651,119	0			
		TOTAL STEAM PRODUCTION PLANT	0	398,924,740	398,924,740	0	259,340,973	259,340,973	0	139,583,767	139,583,767				
		HYDRAULIC PRODUCTION PLANT													
1	330XXX	Land & Land Rights	0	58,276,631	58,276,631	0	37,885,638	37,885,638	0	20,390,993	20,390,993	0	15,542,953	15,542,953	
1	331XXX	Structures & Improvements	0	44,421,129	44,421,129	0	28,878,176	28,878,176	0	13,542,953	13,542,953	0	47,643,490	47,643,490	
1	332XXX	Reservoirs, Dams, & Waterways	0	136,163,161	136,163,161	0	88,519,671	88,519,671	0	47,643,490	47,643,490	0	57,049,098	57,049,098	
1	333000	Waterwheels, Turbines, & Generators	0	163,044,008	163,044,008	0	105,994,910	105,994,910	0	47,643,490	47,643,490	0	12,989,847	12,989,847	
1	334000	Accessory Electric Equipment	0	37,124,456	37,124,456	0	24,134,609	24,134,609	0	12,989,847	12,989,847	0	2,848,054	2,848,054	
1	335XXX	Miscellaneous Power Plant Equipment	0	8,139,622	8,139,622	0	5,291,568	5,291,568	0	2,848,054	2,848,054	0	707,062	707,062	
1	336000	Roads, Railroads, & Bridges	0	2,020,755	2,020,755	0	1,313,693	1,313,693	0	707,062	707,062	0	157,171,497	157,171,497	
		TOTAL HYDRAULIC PRODUCTION PLANT	0	449,189,762	449,189,762	0	292,018,265	292,018,265	0	157,171,497	157,171,497				
		OTHER PRODUCTION PLANT													
1	340200	Land & Land Rights	0	905,168	905,168	0	588,450	588,450	0	316,718	316,718	0	5,863,379	5,863,379	
1	341000	Structures & Improvements	0	16,757,299	16,757,299	0	10,893,920	10,893,920	0	7,407,651	7,407,651	0	8,365,924	8,365,924	
1	342000	Fuel Holders, Producers, & Accessories	0	21,170,765	21,170,765	0	13,763,114	13,763,114	0	7,407,651	7,407,651	0	72,542,681	72,542,681	
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,543,546	15,543,546	0	8,365,924	8,365,924	0	52,369	52,369	
1	344000	Generators	0	207,324,039	207,324,039	0	134,781,358	134,781,358	0	72,542,681	72,542,681	0	7,048,138	7,048,138	
1	344010	Generators - Solar	0	149,669	149,669	0	97,300	97,300	0	52,369	52,369	0	11,620	11,620	
1	345000	Accessory Electric Equipment	0	20,143,293	20,143,293	0	13,095,155	13,095,155	0	7,048,138	7,048,138	0	639,208	639,208	
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,589	21,589	0	11,620	11,620	0			
1	346000	Miscellaneous Power Plant Equipment	0	1,826,831	1,826,831	0	1,187,623	1,187,623	0	639,208	639,208	0	102,247,688	102,247,688	
		TOTAL OTHER PRODUCTION PLANT	0	292,219,743	292,219,743	0	189,972,055	189,972,055	0	102,247,688	102,247,688				
		TOTAL PRODUCTION PLANT	0	1,140,334,245	1,140,334,245	0	741,331,293	741,331,293	0	399,002,952	399,002,952				

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

1	350XXXX	TRANSMISSION PLANT: Land & Land Rights	0	19,581,557	19,581,557	0	12,729,970	12,729,970	0	6,851,587	6,851,587
1	352XXXX	Structures & Improvements	0	17,108,248	17,108,248	0	11,122,072	11,122,072	0	5,986,176	5,986,176
1	3530000	Station Equipment	0	215,010,957	215,010,957	0	139,778,623	139,778,623	0	75,232,334	75,232,334
1	3540000	Towers & Fixtures	0	17,124,255	17,124,255	0	11,132,478	11,132,478	0	5,991,777	5,991,777
1	3550000	Poles & Fixtures	0	156,642,292	156,642,292	0	101,833,154	101,833,154	0	54,809,138	54,809,138
1	3560000	Overhead Conductors & Devices	0	117,588,280	117,588,280	0	76,444,141	76,444,141	0	41,144,139	41,144,139
1	3570000	Underground Conduit	0	2,605,487	2,605,487	0	1,693,827	1,693,827	0	911,660	911,660
1	3580000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,514,780	1,514,780	0	815,292	815,292
1	3590000	Roads & Trails	0	1,949,859	1,949,859	0	1,267,603	1,267,603	0	682,256	682,256
1		TOTAL TRANSMISSION PLANT	0	549,941,007	549,941,007	0	357,516,648	357,516,648	0	192,424,359	192,424,359

99	360200	DISTRIBUTION PLANT: Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	2,209,182	0	2,209,182	427,158	0	427,158	1,782,024	0	1,782,024
99	3610000	Structures & Improvements	17,998,746	0	17,998,746	12,795,281	0	12,795,281	5,203,465	0	5,203,465
99	3620000	Station Equipment	115,387,861	0	115,387,861	76,907,656	0	76,907,656	38,480,205	0	38,480,205
99	3640000	Poles, Towers, & Fixtures	273,949,154	0	273,949,154	171,225,817	0	171,225,817	102,723,337	0	102,723,337
99	3650000	Overhead Conductors & Devices	182,772,292	0	182,772,292	114,789,869	0	114,789,869	67,982,423	0	67,982,423
99	3660000	Underground Conduit	86,874,060	0	86,874,060	54,755,165	0	54,755,165	32,118,895	0	32,118,895
99	3670000	Underground Conductors & Devices	144,583,175	0	144,583,175	92,630,435	0	92,630,435	51,952,740	0	51,952,740
99	3680000	Line Transformers	204,719,781	0	204,719,781	137,283,844	0	137,283,844	67,435,937	0	67,435,937
99	369XXXX	Services	134,409,224	0	134,409,224	86,260,909	0	86,260,909	48,148,315	0	48,148,315
99	3700000	Meters	47,912,656	0	47,912,656	26,737,960	0	26,737,960	21,174,696	0	21,174,696
99	373XXXX	Street Light & Signal Systems	38,230,228	0	38,230,228	23,600,041	0	23,600,041	14,630,187	0	14,630,187
		TOTAL DISTRIBUTION PLANT	1,253,630,990	0	1,253,630,990	800,755,073	0	800,755,073	452,875,917	0	452,875,917

4	389XXXX	GENERAL PLANT: (From Report C-GPL) Land & Land Rights	1,095,255	3,108,652	4,203,907	386,602	2,082,797	2,469,399	708,653	1,025,855	1,734,508
4	390XXXX	Structures & Improvements	13,018,591	60,562,864	73,581,455	6,464,642	40,577,119	47,041,761	6,533,949	19,985,745	26,519,694
4	391XXXX	Office Furniture & Equipment	2,329,879	39,108,894	41,438,773	2,304,180	26,202,959	28,507,139	25,699	12,908,935	12,931,634
4	392XXXX	Transportation Equipment	14,582,845	9,095,009	23,677,854	10,433,184	6,093,656	16,526,840	4,149,661	3,001,353	7,151,014
4	3930000	Stores Equipment	277,662	1,915,212	2,192,874	121,377	1,283,192	1,404,569	156,285	632,020	788,305
4	3940000	Tools, Shop & Garage Equipment	1,544,639	8,442,896	9,987,535	1,164,944	5,656,740	6,821,684	379,695	2,786,156	3,165,851
4	3950000	Laboratory Equipment	257,009	1,052,988	1,309,997	172,845	705,502	878,347	84,164	347,486	431,650
4	396XXXX	Power Operated Equipment	29,454,172	11,314,265	40,768,437	18,341,530	7,580,558	25,922,088	11,112,642	3,733,707	14,846,349
4	397XXXX	Communications Equipment	16,211,210	57,764,127	73,975,337	10,100,631	38,701,965	48,802,596	6,110,579	19,062,162	25,172,741
4	3980000	Miscellaneous Equipment	2,371	353,849	356,220	31	237,079	237,110	2,340	116,770	119,110
		TOTAL GENERAL PLANT	78,773,633	192,718,756	271,492,389	49,489,966	129,121,567	178,611,533	29,283,667	63,597,189	92,880,856
		TOTAL PLANT IN SERVICE	1,335,301,120	2,015,292,680	3,350,593,800	853,075,311	1,314,727,670	2,167,803,181	482,225,609	700,565,010	1,182,790,619



Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		ACCUMULATED DEPRECIATION									
E-ADPE		Steam Production Plant	0	(282,131,132)	(282,131,132)	0	(183,413,449)	(183,413,449)	0	(98,717,683)	(98,717,683)
E-ADPE		Hydro Production Plant	0	(119,434,338)	(119,434,338)	0	(77,644,263)	(77,644,263)	0	(41,790,075)	(41,790,075)
E-ADPE		Other Production Plant	0	(81,862,581)	(81,862,581)	0	(53,218,864)	(53,218,864)	0	(28,643,717)	(28,643,717)
E-ADPE		Transmission Plant	0	(187,665,096)	(187,665,096)	0	(122,001,079)	(122,001,079)	0	(65,664,017)	(65,664,017)
E-ADPE		Distribution Plant	(383,498,890)	0	(383,498,890)	(236,372,310)	0	(236,372,310)	(147,126,580)	0	(147,126,580)
E-ADPE		General Plant	(22,833,860)	(66,156,937)	(88,990,797)	(13,386,523)	(44,325,148)	(57,711,671)	(9,447,337)	(21,831,789)	(31,279,126)
		TOTAL ACCUMULATED DEPRECIATION	(406,332,750)	(737,250,084)	(1,143,582,834)	(249,758,833)	(480,607,803)	(730,366,636)	(156,573,917)	(256,647,281)	(413,221,198)
		ACCUMULATED AMORTIZATION									
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,583,372)	(7,583,372)	0	(4,929,950)	(4,929,950)	0	(2,653,422)	(2,653,422)
E-AAMT		Distribution-Franchises/Misc Intangibles	(108,618)	0	(108,618)	(108,618)	0	(108,618)	0	(42,906)	(42,906)
E-AAMT		General Plant - 303000	0	(127,487)	(127,487)	0	(84,581)	(84,581)	0	(42,906)	(42,906)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(683,412)	(17,641,160)	(18,324,572)	(675,523)	(11,819,577)	(12,495,100)	(7,889)	(5,821,583)	(5,829,472)
E-AAMT		General Plant - 390200, 396200	(120,874)	(174,824)	(295,698)	(117,132)	(234,411)	(3595)	(3,595)	(57,692)	(61,287)
		TOTAL ACCUMULATED AMORTIZATION	(912,904)	(25,526,843)	(26,439,747)	(901,420)	(16,951,240)	(17,852,660)	(11,484)	(8,575,603)	(8,587,087)
		NET ELECTRIC UTILITY PLANT before DFTT	(407,245,654)	(762,776,927)	(1,170,022,581)	(250,660,253)	(497,554,043)	(748,214,296)	(156,585,401)	(265,222,884)	(421,808,285)
		NET ELECTRIC UTILITY PLANT	928,055,466	1,252,515,753	2,180,571,219	602,415,258	817,173,627	1,419,588,885	325,640,208	435,242,126	760,982,334
		ACCUMULATED DFTT									
		ADFTT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
		ADFTT - Colstrip PCB (283200)	0	(324,092)	(324,092)	0	(210,692)	(210,692)	0	(113,400)	(113,400)
		ADFTT - Electric Plant in Service (282900)	0	(287,973,617)	(287,973,617)	0	(187,476,584)	(187,476,584)	0	(100,497,033)	(100,497,033)
		ADFTT - Common Plant (283000 from C-DTX)	0	(27,741,389)	(27,741,389)	0	(18,586,731)	(18,586,731)	0	(9,154,658)	(9,154,658)
		ADFTT - Common Plant (283750 from C-DTX)	0	(223,567)	(223,567)	0	(149,790)	(149,790)	0	(73,777)	(73,777)
		ADFTT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
		ADFTT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
		ADFTT - CDA IPA Fund Deposit (283325)	0	(12,544,807)	(12,544,807)	0	(8,155,379)	(8,155,379)	0	(4,389,428)	(4,389,428)
		ADFTT - CDA Lake Settlement - Allocated (283382)	0	(145,884)	(145,884)	0	(94,839)	(94,839)	0	(51,045)	(51,045)
		ADFTT - CDA Settlement Costs (283333)	0	(4,385,354)	(4,385,354)	0	(2,854,953)	(2,854,953)	0	(1,530,401)	(1,530,401)
		ADFTT - Electric portion of Bond Redemptions (283850)	0	(333,338,710)	(333,338,710)	0	(217,528,968)	(217,528,968)	0	(115,809,742)	(115,809,742)
		TOTAL ACCUMULATED DFTT	0	(333,338,710)	(333,338,710)	0	(217,528,968)	(217,528,968)	0	(115,809,742)	(115,809,742)
		NET ELECTRIC UTILITY PLANT	928,055,466	919,177,043	1,847,232,509	602,415,258	599,644,659	1,202,059,917	325,640,208	319,532,384	645,172,592
		ALLOCATION RATIOS									
E-ALL	1	Production/Transmission Ratio									34.990%
E-ALL	4	Jurisdictional +-Factor Ratio									33.000%
E-ALL	12	Net Electric Plant (before DFTT)									34.898%
E-ALL	99	Not Allocated									0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT		E-APL-12E
For Twelve Months Ended June 30, 2013		
Ending Balance Basis		
Ref/Basis	Description (Accounts)	

E-PLT	NET ELECTRIC PLANT IN SERVICE	SYSTEM *****			WASHINGTON *****			IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	OTHER ADJUSTMENTS	928,055,466	919,177,043	1,847,232,509	602,415,258	599,644,659	1,202,059,917	325,640,208	319,532,384	645,172,592
4	Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0	0	0	0
4	ADPFT - Gain on Sale of General Office Bldg (190850)	0	0	0	(948,352)	0	(948,352)	948,352	0	948,352
99	Colstrip 3 AFUDC Reallocation	0	0	0	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	(841,184)	0	(841,184)	(1,783,558)	0	(1,783,558)
99	Colstrip Disallowed AFUDC (1111100)	(2,624,742)	0	(2,624,742)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Colstrip Disallowed AFUDC (101030)	(8,257,170)	0	(8,257,170)	4,504,866	0	4,504,866	2,519,579	0	2,519,579
99	Kettle Falls Disallowed Accumulated Depr (108030)	7,024,445	0	7,024,445	303,496	0	303,496	0	0	0
99	ADPFT - Kettle Falls Disallowed (190420)	303,496	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	1,166,960	0	1,166,960
99	Boulder Park Disallowed Accumulated Depr (108050)	1,166,960	0	1,166,960	0	0	0	501,564	0	501,564
99	ADPFT - Boulder Park Disallowed (190040)	501,564	0	501,564	0	0	0	0	0	0
99	Investment in WNP3 Exchange Power (124900, 124930)	15,108,131	0	15,108,131	15,108,131	0	15,108,131	0	0	0
99	ADPFT - WNP3 Exchange Power (283120)	(2,715,195)	0	(2,715,195)	(2,715,195)	0	(2,715,195)	0	0	0
99	ADPFT - WNP3 Exchange Power (283120)	1,128,210	0	1,128,210	1,128,210	0	1,128,210	0	0	0
99	CDA Lake Settlement - WA (182382)	224,568	0	224,568	0	0	0	224,568	0	224,568
99	CDA Lake Settlement - ID (186382)	(473,474)	0	(473,474)	(394,875)	0	(394,875)	(78,599)	0	(78,599)
99	ADPFT - CDA Lake Settlement - Direct (283382)	82,066	0	82,066	82,066	0	82,066	0	0	0
99	ADPFT - CDA CDR Fund - Direct (182324)	(28,723)	0	(28,723)	(28,723)	0	(28,723)	0	0	0
99	Spokane River Relicensing (182322)	582,994	0	582,994	540,968	0	540,968	42,026	0	42,026
99	ADPFT - Spokane River Relicensing (283322)	(204,024)	0	(204,024)	(189,320)	0	(189,320)	(14,704)	0	(14,704)
99	Spokane River PM&Es (182323)	539,230	0	539,230	343,510	0	343,510	195,720	0	195,720
99	ADPFT - Spokane River PM&Es (283323)	(188,755)	0	(188,755)	(120,253)	0	(120,253)	(68,502)	0	(68,502)
99	Montana Riverbed Settlement (186360)	3,540,387	0	3,540,387	2,368,164	0	2,368,164	1,172,223	0	1,172,223
99	ADPFT - Montana Riverbed Settlement (283365)	(1,229,136)	0	(1,229,136)	(828,858)	0	(828,858)	(410,278)	0	(410,278)
99	Lancaster Generation (182312)	3,286,667	0	3,286,667	3,286,667	0	3,286,667	0	0	0
99	ADPFT - Lancaster Generation (283312)	(1,150,333)	0	(1,150,333)	(1,150,333)	0	(1,150,333)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	61,177	0	61,177	0	0	0	61,177	0	61,177
4	Customer Advances (252000)	(1,133,557)	2,724	(1,130,833)	(331,169)	1,825	(329,344)	(802,388)	899	(801,489)
99	Customer Deposits (235199)	(1,182,243)	0	(1,182,243)	(1,182,243)	0	(1,182,243)	0	0	0
C-WKC	Working Capital	17,733,933	8,269,596	26,003,529	17,733,933	0	17,733,933	0	8,269,596	8,269,596
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	32,953,117	8,272,320	41,225,437	32,532,780	1,825	32,534,605	420,337	8,270,495	8,690,832
	NET RATE BASE	961,008,583	927,449,363	1,888,457,946	634,948,038	599,646,484	1,234,594,522	326,060,545	327,802,879	653,863,424

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.0000%	65.010%	34.990%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%	67.000%	33.000%
E-ALL	12	Net Electric Plant (before DFTT)	100.0000%	65.102%	34.898%
E-ALL	13	Net Electric General Plant	100.0000%	66.246%	33.754%
E-ALL	99	Not Allocated	0.0000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-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	***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
<b>Electric Production</b>										
1	Steam (ED-AN)	9,173,650	9,173,650		9,173,650	9,173,650	5,963,790	5,963,790	3,209,860	3,209,860
1	Hydro (ED-AN)	8,520,361	8,520,361		8,520,361	8,520,361	5,539,087	5,539,087	2,981,274	2,981,274
1	Other (ED-AN)	8,768,122	8,768,122		8,768,122	8,768,122	5,700,156	5,700,156	3,067,966	3,067,966
	<b>Total Electric Production</b>	<b>26,462,133</b>	<b>26,462,133</b>		<b>26,462,133</b>	<b>26,462,133</b>	<b>17,203,033</b>	<b>17,203,033</b>	<b>9,259,100</b>	<b>9,259,100</b>
<b>Electric Transmission</b>										
1	ED-AN	10,372,612	10,372,612		10,372,612	10,372,612	6,743,235	6,743,235	3,629,377	3,629,377
	<b>Total Electric Transmission</b>	<b>10,372,612</b>	<b>10,372,612</b>		<b>10,372,612</b>	<b>10,372,612</b>	<b>6,743,235</b>	<b>6,743,235</b>	<b>3,629,377</b>	<b>3,629,377</b>
<b>Electric Distribution</b>										
	ED-ID	11,765,371	11,765,371		11,765,371	11,765,371	21,536,066	21,536,066	11,765,371	11,765,371
	ED-WA	21,536,066	21,536,066		21,536,066	21,536,066	21,536,066	21,536,066	11,765,371	11,765,371
	<b>Total Electric Distribution</b>	<b>33,301,437</b>	<b>33,301,437</b>		<b>33,301,437</b>	<b>33,301,437</b>	<b>43,072,132</b>	<b>43,072,132</b>	<b>23,530,742</b>	<b>23,530,742</b>
<b>Gas Underground Storage</b>										
	GD-AN	583,492		583,492						
	GD-OR	112,996		112,996						
	<b>Total Gas Underground Storage</b>	<b>696,488</b>		<b>696,488</b>						
<b>Gas Distribution</b>										
	GD-AN	55,077	55,077		55,077	55,077				
	GD-ID	3,777,031	3,777,031		3,777,031	3,777,031				
	GD-WA	7,338,253	7,338,253		7,338,253	7,338,253				
	GD-OR	3,856,513		3,856,513						
	<b>Total Gas Distribution</b>	<b>15,026,874</b>	<b>15,026,874</b>		<b>15,026,874</b>	<b>15,026,874</b>				
<b>General Plant</b>										
4	ED-AN	2,559,940	2,559,940		2,559,940	2,559,940	1,715,160	1,715,160	844,780	844,780
	ED-ID	248,485	248,485		248,485	248,485			248,485	248,485
	ED-WA	1,003,053	1,003,053		1,003,053	1,003,053	5,780,673	5,780,673	2,847,197	2,847,197
7,4	CD-AA	11,925,843	8,627,870	2,313,733	8,627,870	8,627,870	275,219	275,219	135,555	135,555
9,4	CD-AN	518,516	410,774	107,742	410,774	410,774			301,972	301,972
9	CD-ID	381,177	301,972	79,205	301,972	301,972				
9	CD-WA	155,716	123,360	32,356	123,360	123,360				
8	GD-AA	164,925		115,975						
	GD-AN	33,041		33,041						
	GD-ID	61,816		61,816						
	GD-WA	226,806		226,806						
	GD-OR	254,900		254,900						
	<b>Total General Plant</b>	<b>17,534,218</b>	<b>13,275,454</b>	<b>2,970,674</b>	<b>13,275,454</b>	<b>13,275,454</b>	<b>1,126,413</b>	<b>7,771,052</b>	<b>3,827,532</b>	<b>4,377,989</b>
	<b>Total Depreciation Expense</b>	<b>103,393,762</b>	<b>83,411,636</b>	<b>14,724,527</b>	<b>5,257,599</b>	<b>34,978,307</b>	<b>48,433,329</b>	<b>83,411,636</b>	<b>22,662,479</b>	<b>31,717,320</b>

Allocation Ratios:	Electric	Gas-North	Gas-South	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	65.010%	34.990%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	33.000%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	

Ref/Basis	System	Assigned or Allocated		Assigned or Allocated		Assigned or Allocated		***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****			
		Total	to Electric	Total	to Gas-North	Total	to Gas-South	Direct	Allocated	Direct	Allocated	Direct	Allocated	Total	
<b>Production/Transmission</b>															
1	Franchises (302000)	ED-AN	918,400	918,400	918,400			918,400	918,400	24,153	24,153	597,052	597,052	321,348	321,348
1	Misc Intangible Pft (303000)	ED-AN	96,664	96,664	96,664			96,664	96,664	2,844	2,844	62,841	62,841	33,823	33,823
	<b>Total Production/Transmission</b>		<b>1,015,064</b>	<b>1,015,064</b>	<b>1,015,064</b>			<b>1,015,064</b>	<b>1,015,064</b>	<b>26,997</b>	<b>26,997</b>	<b>659,893</b>	<b>659,893</b>	<b>355,171</b>	<b>355,171</b>
<b>Distribution</b>															
	Franchises (302000)	ED-WA	24,153	24,153	24,153			24,153	24,153	2,844	2,844	24,153	24,153	2,844	2,844
	Misc Intangible Pft (303000)	ED-WA	2,844	2,844	2,844			2,844	2,844	26,997	26,997	26,997	26,997	26,997	26,997
	<b>Total Distribution</b>		<b>26,997</b>	<b>26,997</b>	<b>26,997</b>			<b>26,997</b>	<b>26,997</b>	<b>26,997</b>	<b>26,997</b>	<b>26,997</b>	<b>26,997</b>	<b>26,997</b>	<b>26,997</b>
<b>General Plant - 303000</b>															
7,4		CD-AA	118,196	85,510	22,931			85,510	85,510	57,292	57,292	57,292	57,292	28,218	28,218
9,1		CD-AN	9,729	7,708	2,021			7,708	7,708	5,011	5,011	5,011	5,011	2,697	2,697
		GD-ID	4,059	4,059	4,059			4,059	4,059						
		GD-WA	23,344	23,344	23,344			23,344	23,344						
		GD-OR	7,778	7,778	7,778			7,778	7,778						
	<b>Total General Plant - 303000</b>		<b>163,106</b>	<b>93,218</b>	<b>52,355</b>			<b>93,218</b>	<b>93,218</b>	<b>62,303</b>	<b>62,303</b>	<b>62,303</b>	<b>62,303</b>	<b>30,915</b>	<b>30,915</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4		CD-AA	8,296,244	6,002,000	1,609,555			6,002,000	6,002,000	4,021,340	4,021,340	4,021,340	4,021,340	1,980,660	1,980,660
9,4		CD-AN	1,249	990	259			990	990	663	663	663	663	327	327
9,4		CD-ID	2,234	1,770	464			1,770	1,770	130,747	130,747	130,747	130,747	64,398	64,398
4		ED-AN	195,145	195,145	195,145			195,145	195,145	4,747	4,747	4,747	4,747	4,747	4,747
		ED-ID	4,747	4,747	4,747			4,747	4,747						
		ED-WA	402,381	402,381	402,381			402,381	402,381						
		GD-AA	433,612	304,916	128,696			304,916	304,916						
		GD-AN	2,353	2,353	2,353			2,353	2,353						
		GD-OR	250	250	250			250	250						
	<b>Total Miscellaneous IT Intangible Pft - 3031XX</b>		<b>9,338,215</b>	<b>6,607,033</b>	<b>1,917,547</b>			<b>6,607,033</b>	<b>6,607,033</b>	<b>4,021,340</b>	<b>4,021,340</b>	<b>4,021,340</b>	<b>4,021,340</b>	<b>2,045,385</b>	<b>2,045,385</b>
<b>Gas Underground Storage</b>															
		GD-AN	227	227	227			227	227						
	<b>Total Gas Underground Storage</b>		<b>227</b>	<b>227</b>	<b>227</b>			<b>227</b>	<b>227</b>						
<b>General Plant - 390200, 396200</b>															
7,4		CD-AA	28,812	20,844	5,590			20,844	20,844	13,965	13,965	13,965	13,965	6,879	6,879
4		ED-AN	9,627	9,627	9,627			9,627	9,627	6,450	6,450	6,450	6,450	3,177	3,177
		GD-OR	3,810	3,810	3,810			3,810	3,810						
	<b>Total General Plant - 390200, 396200</b>		<b>42,249</b>	<b>30,471</b>	<b>5,590</b>			<b>30,471</b>	<b>30,471</b>	<b>20,415</b>	<b>20,415</b>	<b>20,415</b>	<b>20,415</b>	<b>10,056</b>	<b>10,056</b>
	<b>Total Amortization Expense</b>		<b>10,585,858</b>	<b>7,772,783</b>	<b>1,975,719</b>			<b>7,772,783</b>	<b>7,772,783</b>	<b>435,895</b>	<b>435,895</b>	<b>4,895,361</b>	<b>4,895,361</b>	<b>2,441,527</b>	<b>2,448,044</b>

Allocation Ratios:	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	72.346%	19.401%	8.253%	1	65.010%	34.990%
8	0.0000%	70.320%	29.680%	4	67.000%	33.000%
9	79.221%	20.779%	0.000%			

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(282,131,132)	(282,131,132)		(282,131,132)	(282,131,132)	(183,413,449)	(183,413,449)	(98,717,683)	(98,717,683)				
1	Hydro (ED-AN)	(119,434,338)	(119,434,338)		(119,434,338)	(119,434,338)	(77,644,263)	(77,644,263)	(41,790,075)	(41,790,075)				
1	Other (ED-AN)	(81,862,581)	(81,862,581)		(81,862,581)	(81,862,581)	(53,218,864)	(53,218,864)	(28,643,717)	(28,643,717)				
	<b>Total Electric Production</b>	<b>(483,428,051)</b>	<b>(483,428,051)</b>		<b>(483,428,051)</b>	<b>(483,428,051)</b>	<b>(314,276,576)</b>	<b>(314,276,576)</b>	<b>(169,151,475)</b>	<b>(169,151,475)</b>				
<b>Electric Transmission</b>														
1	ED-AN	(187,665,096)	(187,665,096)		(187,665,096)	(187,665,096)	(122,001,079)	(122,001,079)	(65,664,017)	(65,664,017)				
	<b>Total Electric Transmission</b>	<b>(187,665,096)</b>	<b>(187,665,096)</b>		<b>(187,665,096)</b>	<b>(187,665,096)</b>	<b>(122,001,079)</b>	<b>(122,001,079)</b>	<b>(65,664,017)</b>	<b>(65,664,017)</b>				
<b>Electric Distribution</b>														
ED-ID		(147,126,580)	(147,126,580)		(147,126,580)	(147,126,580)	(236,372,310)	(236,372,310)	(147,126,580)	(147,126,580)				
ED-WA		(236,372,310)	(236,372,310)		(236,372,310)	(236,372,310)	(383,498,890)	(383,498,890)	(147,126,580)	(147,126,580)				
	<b>Total Electric Distribution</b>	<b>(383,498,890)</b>	<b>(383,498,890)</b>		<b>(383,498,890)</b>	<b>(383,498,890)</b>	<b>(619,871,200)</b>	<b>(619,871,200)</b>	<b>(294,253,160)</b>	<b>(294,253,160)</b>				
<b>Gas Underground Storage</b>														
GD-OR		(12,731,490)	(12,731,490)		(12,731,490)	(12,731,490)	(465,498)	(465,498)						
	<b>Total Gas Underground Storage</b>	<b>(12,731,490)</b>	<b>(12,731,490)</b>		<b>(12,731,490)</b>	<b>(12,731,490)</b>	<b>(465,498)</b>	<b>(465,498)</b>						
<b>Gas Distribution</b>														
GD-AN		(1,474,842)	(1,474,842)		(1,474,842)	(1,474,842)	(53,701,894)	(53,701,894)						
GD-ID		(53,701,894)	(53,701,894)		(53,701,894)	(53,701,894)	(107,656,893)	(107,656,893)						
GD-WA		(107,656,893)	(107,656,893)		(107,656,893)	(107,656,893)	(88,590,507)	(88,590,507)						
GD-OR		(88,590,507)	(88,590,507)		(88,590,507)	(88,590,507)	(251,424,136)	(251,424,136)						
	<b>Total Gas Distribution</b>	<b>(251,424,136)</b>	<b>(251,424,136)</b>		<b>(251,424,136)</b>	<b>(251,424,136)</b>	<b>(480,463,837)</b>	<b>(480,463,837)</b>						
<b>General Plant</b>														
4	ED-AN	(34,855,394)	(34,855,394)		(34,855,394)	(34,855,394)	(5,786,144)	(5,786,144)	(11,502,280)	(11,502,280)				
	ED-ID	(5,786,144)	(5,786,144)		(5,786,144)	(5,786,144)	(11,551,456)	(11,551,456)	(7,398,938)	(7,398,938)				
	ED-WA	(11,551,456)	(11,551,456)		(11,551,456)	(11,551,456)	(15,022,086)	(15,022,086)	(2,930,571)	(2,930,571)				
7,4	CD-AN	(30,991,381)	(22,421,024)	(6,012,638)	(22,421,024)	(8,880,519)	(3,661,193)	(3,661,193)	(3,661,193)	(3,661,193)				
9,4	CD-ID	(11,209,804)	(8,880,519)	(2,329,285)	(8,880,519)	(8,880,519)	(3,661,193)	(3,661,193)	(1,835,067)	(1,835,067)				
9	CD-WA	(4,621,493)	(3,661,193)	(481,323)	(3,661,193)	(3,661,193)	(1,835,067)	(1,835,067)						
8	CD-AA	(2,316,390)	(1,835,067)	(981,649)	(1,835,067)	(1,835,067)								
	GD-AN	(1,395,974)	(1,453,519)	(981,649)	(1,453,519)	(1,453,519)								
	GD-ID	(1,453,519)	(1,064,888)	(1,064,888)	(1,064,888)	(1,064,888)								
	GD-WA	(1,064,888)	(2,579,312)	(2,579,312)	(2,579,312)	(2,579,312)								
	GD-OR	(2,579,312)	(3,687,623)	(3,687,623)	(3,687,623)	(3,687,623)								
	<b>Total General Plant</b>	<b>(111,513,378)</b>	<b>(88,990,797)</b>	<b>(15,862,914)</b>	<b>(66,156,937)</b>	<b>(88,990,797)</b>	<b>(22,833,860)</b>	<b>(22,833,860)</b>	<b>(9,447,337)</b>	<b>(21,831,789)</b>			<b>(31,279,126)</b>	
<b>Total Accumulated Depreciation</b>														
		<b>(1,430,726,539)</b>	<b>(1,143,582,834)</b>	<b>(191,428,033)</b>	<b>(95,715,672)</b>	<b>(406,332,750)</b>	<b>(737,250,084)</b>	<b>(1,143,582,834)</b>	<b>(249,758,833)</b>	<b>(480,602,803)</b>	<b>(730,361,636)</b>	<b>(156,573,917)</b>	<b>(256,647,281)</b>	<b>(413,221,198)</b>

**Allocation Ratios:**

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

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****								
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total						
<b>Production/Transmission</b>																			
1	Franchises (302000)	ED-AN (6,926,953)			(6,926,953)		(6,926,953)												
1	Misc Intangible Pft (303000)	ED-AN (656,419)			(656,419)		(656,419)												
	<b>Total Production/Transmission</b>	<b>(7,583,372)</b>			<b>(7,583,372)</b>		<b>(7,583,372)</b>												
	<b>Distribution</b>																		
	Franchises (302000)	ED-WA (84,853)			(84,853)		(84,853)												
	Misc Intangible Pft (303000)	ED-WA (23,765)			(23,765)		(23,765)												
	<b>Total Distribution</b>	<b>(108,618)</b>			<b>(108,618)</b>		<b>(108,618)</b>												
	<b>General Plant - 303000</b>																		
7,4	CD-AA	(118,196)		(22,931)	(85,510)		(85,510)												
9,1	CD-AN	(52,988)		(41,977)	(41,977)		(41,977)												
	GD-ID	(44,999)		(44,999)	(44,999)		(44,999)												
	GD-WA	(80,251)		(80,251)	(80,251)		(80,251)												
	GD-OR	(52,579)		(52,579)	(52,579)		(52,579)												
	<b>Total General Plant - 303000</b>	<b>(349,013)</b>		<b>(159,192)</b>	<b>(127,487)</b>		<b>(127,487)</b>												
	<b>Miscellaneous IT Intangible Plant - 3031XX</b>																		
7,4	CD-AA	(23,709,067)		(4,599,796)	(17,152,561)		(17,152,561)												
9,4	CD-AN	(1,249)		(990)	(990)		(990)												
9	CD-ID	(2,234)		(464)	(1,770)		(1,770)												
4	ED-AN	(487,609)		(487,609)	(487,609)		(487,609)												
	ED-ID	(6,119)		(6,119)	(6,119)		(6,119)												
	ED-WA	(675,523)		(675,523)	(675,523)		(675,523)												
8	GD-AA	(1,005,924)		(707,360)	(298,558)		(298,558)												
	GD-AN	(8,604)		(8,604)	(8,604)		(8,604)												
	GD-OR	(859)		(859)	(859)		(859)												
	<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>(25,897,188)</b>		<b>(18,334,572)</b>	<b>(5,316,489)</b>		<b>(5,316,489)</b>												
	<b>Gas Underground Storage</b>																		
	GD-AN	(239,518)		(239,518)	(239,518)		(239,518)												
	<b>Total Gas Underground Storage</b>	<b>(239,518)</b>		<b>(239,518)</b>	<b>(239,518)</b>		<b>(239,518)</b>												
	<b>General Plant - 390200, 396200</b>																		
7,4	CD-AA	(173,422)		(125,464)	(33,646)		(33,646)												
9	CD-ID	(4,538)		(3,595)	(943)		(943)												
9	CD-WA	(8,332)		(6,601)	(1,731)		(1,731)												
4	ED-AN	(49,360)		(49,360)	(49,360)		(49,360)												
	ED-WA	(110,678)		(110,678)	(110,678)		(110,678)												
	GD-WA	(1,863)		(1,863)	(1,863)		(1,863)												
	GD-OR	(50,817)		(50,817)	(50,817)		(50,817)												
	<b>Total General Plant - 390200, 396200</b>	<b>(399,010)</b>		<b>(295,698)</b>	<b>(38,183)</b>		<b>(38,183)</b>												
	<b>Total Accumulated Amortization</b>	<b>(34,576,719)</b>		<b>(26,439,747)</b>	<b>(5,753,382)</b>		<b>(5,753,382)</b>												

**Allocation Ratios:**

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

Production/Transmission Ratio  
 Jurisdictional 4-Factor Ratio

Page 1 of 1  
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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	Total		
	389XXX	Land & Land Rights	398,754	13,701	362,279	22,774	398,754	0	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	477,164	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	472,075	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
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,110	0	0	2,849,788	2,849,788	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	1,205,950	372,902	346,374	236,090	955,366	97,809	90,851	61,924	250,584	472,075	325,095	0	0	0
		TOTAL ACCOUNT	6,493,053	386,603	708,653	3,108,652	4,203,908	574,973	90,851	826,151	1,491,975	472,075	325,095	0	0	0
	390XXX	Structures & Improvements	6,639,024	871,305	2,106,027	3,661,692	6,639,024	0	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	2,177,767	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,503,882	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
8		GD-AA	68,127,854	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	22,285,319	5,393,336	4,447,922	7,613,395	17,654,653	1,467,085	1,166,652	1,906,929	4,630,666	5,622,592	5,622,592	0	0	0
9		CD-WA / ID / AN	102,733,846	6,464,641	6,553,949	60,562,864	73,581,454	3,644,852	1,166,652	15,214,414	20,025,918	3,503,882	5,622,592	9,126,474	0	0
		TOTAL ACCOUNT	102,733,846	6,464,641	6,553,949	60,562,864	73,581,454	3,644,852	1,166,652	15,214,414	20,025,918	3,503,882	5,622,592	9,126,474	0	0
	391XXX	Office Furniture & Equipment	8,026,039	2,304,180	14,649	5,707,210	8,026,039	0	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	6,650	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	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
8		GD-AA	470,176	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	46,068,261	0	0	33,328,544	33,328,544	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	106,272	0	11,050	73,140	84,190	0	2,898	19,184	22,082	0	0	0	0	0
		TOTAL ACCOUNT	54,677,398	2,304,180	25,699	39,108,894	41,458,773	0	2,898	9,294,165	9,297,063	0	0	0	0	0
	392XXX	Transportation Equipment	19,308,708	8,903,260	3,338,161	7,067,287	19,308,708	0	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	7,917,439	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,803,132	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
8		GD-AA	529,797	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,031,315	1,529,924	811,500	1,644,434	3,985,858	401,286	212,850	431,321	1,045,457	2,803,132	43,724	43,724	0	0
9		CD-WA / ID / AN	35,590,391	10,433,184	4,149,661	9,092,008	23,677,853	5,470,942	1,837,115	1,737,625	9,065,682	2,803,132	43,724	2,846,856	0	0
		TOTAL ACCOUNT	35,590,391	10,433,184	4,149,661	9,092,008	23,677,853	5,470,942	1,837,115	1,737,625	9,065,682	2,803,132	43,724	2,846,856	0	0

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

Report ID:  
**C-GPL-12E**

AVISTA UTILITIES

Electric 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	Total		
99	393000	Stores Equipment	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0	0	0
		ED-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	0	0	0	0	0	0
		GD-WA / ID / AN	57,227	0	0	0	0	0	0	0	0	0	0	0	0	57,227
		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		GD-AA	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
		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	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	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	0
		ED-WA / ID / AN	2,999,854	0	0	0	0	2,130,904	450,874	418,076	2,999,854	0	0	0	0	0
		GD-WA / ID / AN	913,406	0	0	0	0	0	0	0	963,062	0	0	0	0	913,406
		GD-OR / AS	1,369,542	0	0	0	0	0	0	0	963,062	0	0	0	0	406,480
		GD-AA	8,899,464	0	0	6,438,406	6,438,406	0	0	1,726,585	1,726,585	0	0	0	0	734,473
		CD-AA	377,109	44,900	25,093	228,756	298,749	11,777	6,582	60,001	78,360	0	0	0	0	0
		CD-WA / ID / AN	17,809,756	1,164,944	379,696	8,442,896	9,987,536	2,142,681	457,456	3,167,224	5,767,861	913,406	1,140,953	2,054,359	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	3,167,224	5,767,861	913,406	1,140,953	2,054,359	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	0
		ED-WA / ID / AN	171,605	0	0	0	0	55,845	18,213	97,547	171,605	0	0	0	0	0
		GD-WA / ID / AN	152,474	0	0	0	0	0	0	0	0	0	0	0	0	152,474
		GD-OR / AS	82,554	0	0	0	0	0	0	58,052	58,052	0	0	0	0	24,502
		GD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	0	0	0	0	29,353
		CD-AA	163,229	7,956	2,540	118,816	129,312	2,087	666	31,164	33,917	0	0	0	0	0
		CD-WA / ID / AN	1,848,902	172,844	84,164	1,052,989	1,309,997	57,952	18,879	235,765	332,576	152,474	53,855	206,329	0	206,329
		TOTAL ACCOUNT	1,848,902	172,844	84,164	1,052,989	1,309,997	57,952	18,879	235,765	332,576	152,474	53,855	206,329	0	206,329
99	396000	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	0
		ED-WA / ID / AN	4,573,962	0	0	0	0	2,793,781	949,687	830,494	4,573,962	0	0	0	0	0
		GD-WA / ID / AN	43,834	0	0	0	0	0	0	0	0	0	0	0	0	43,834
		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		GD-AA	554,037	0	0	0	0	0	0	0	107,489	0	0	0	0	45,725
		CD-AA	1,520,558	258,924	410,518	535,159	1,204,601	67,914	107,675	140,368	315,957	0	0	0	0	0
		CD-WA / ID / AN	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	89,559
		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	89,559



Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****					
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total		
397XXX		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	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	0	594,003	458,634	93,419	0	1,146,056	0	0	0	0
99		GD-OR / AS	994,441	0	0	0	0	0	0	0	0	0	994,441	0	0	
8		GD-AA	992,932	0	0	0	0	0	0	698,230	0	698,230	0	0	0	
7		CD-AA	19,545,271	0	0	14,140,222	14,140,222	0	0	3,791,978	0	3,791,978	0	0	0	
9		CD-WA / ID / AN	13,036,072	399,447	3,212,286	6,715,574	10,327,307	104,771	842,556	1,761,438	2,708,765	994,441	1,907,773	2,902,214	0	
		TOTAL ACCOUNT	83,222,580	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	0
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	444,595	0	0	321,647	321,647	0	0	86,256	0	86,256	0	0	0	
9		CD-WA / ID / AN	5,129	31	41	3,991	4,063	8	11	1,047	1,066	2,367	36,692	39,059	0	
		TOTAL ACCOUNT	482,602	31	2,340	353,850	356,221	8	11	87,303	87,322	2,367	36,692	39,059	0	
		TOTAL GENERAL PLANT	333,519,785	49,489,965	29,283,669	192,718,756	271,492,390	15,565,147	5,969,539	38,431,900	59,966,586	8,942,838	13,117,971	22,060,809	0	

ALLOCATION RATIOS:

Ref/Basis	Account	Description	Ratio
E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.0000%
E-ALL	8	Gas North/Oregon 4-Factor	100.0000%
E-ALL	9	Elec/Gas North 4-Factor	100.0000%
E-ALL	99	Not Allocated	0.0000%

Ref/Basis	Account	Description	Ratio
E-ALL	7	Elec/Gas North/Oregon 4-Factor	72.346%
E-ALL	8	Gas North/Oregon 4-Factor	0.000%
E-ALL	9	Elec/Gas North 4-Factor	79.221%
E-ALL	99	Not Allocated	0.000%

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
				***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
99	303000	Intangible Plant	2,101,673	153,179	0	1,948,494	2,101,673	0	0	0	0	0	0	0
		ED-WA / ID / AN	1,146,018	0	0	0	0	0	0	0	0	0	0	0
		GD-WA / ID / AN	410,126	0	0	0	0	0	0	0	0	0	0	0
		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-AA	4,299,260	0	0	3,110,343	3,110,343	0	0	834,099	834,099	0	354,818	354,818
		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
99	303100	Misc Intangible Plant--Mainframe Software	3,055,122	2,074,589	23,524	957,009	3,055,122	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
8		GD-AA	2,176,401	0	0	0	0	0	0	1,530,445	1,530,445	0	645,956	645,956
		CD-WA / ID / AN	42,735,634	0	0	30,917,522	30,917,522	0	0	8,291,140	8,291,140	0	3,526,972	3,526,972
		CD-AA	104,288	0	42,501	40,101	82,602	0	11,148	10,518	21,666	0	0	0
		TOTAL ACCOUNT	48,071,425	2,074,589	66,025	31,914,632	34,055,246	0	11,148	9,832,103	9,843,251	0	4,172,928	4,172,928
99	303110	Misc Intangible Plant--PC Software	63,290	0	0	63,290	63,290	0	0	0	0	0	0	0
		ED-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	0
		GD-WA / ID / AN	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
		GD-AA	3,649,343	0	0	2,640,154	2,640,154	0	0	708,009	708,009	0	301,180	301,180
		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,725,390	0	0	2,703,444	2,703,444	0	0	719,535	719,535	1,231	301,180	302,411
		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:

E-ALL	7	Elec/Gas North/Oregon 4+Fract	100.0000%
E-ALL	8	Gas North/Oregon 4+Factor	100.0000%
E-ALL	9	Elec/Gas North 4+Factor	100.0000%
E-ALL	99	Not Allocated	0.0000%

			72.346%	19.401%	8.253%
			0.000%	70.320%	29.680%
			79.221%	20.779%	0.000%
			0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

Report ID:  
C-DTX-12E

COMMON ACCUMULATED DEFERRED FIT

AVISTA UTILITIES  
Electric Copy

For Twelve Months Ended June 30, 2013

Ending Balance Basis

Ref/Basis Account Description

Total Electric Gas North Oregon Gas

Deferred FIT - Common Plant (For Report APL)

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

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

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

Report ID: C-WKC-12E  
 AVISTA UTILITIES  
 Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****		***** ELECTRIC *****		***** GAS NORTH *****				
			Washington	Idaho	Washington	Idaho	Washington	Idaho			
1	151120	FUEL STOCK COAL-COLSTRIP		1,073,551		1,073,551		0	0		
1	151210	FUEL STOCK HOG FUEL-KFCS		721,840		721,840		0	0		
4	154100	PLANT MATERIALS & OPER SUPPLIES		7,013,929		5,661,461		1,352,468	1,352,468		
1	154300	PLANT MATERIALS & OPER SUP-C/S2		267,218		215,691		51,527	51,527		
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		716,417		578,273		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		18,780		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:  
 E-ALL 1 Production/Transmission Ratio 100.0000%  
 E-ALL 4 Jurisdictional 4-Factor Ratio 100.0000%  
 E-ALL 99 Not Allocated 0.0000%