

RESULTS OF OPERATIONS			Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN			
For Month Ended May 31, 2013 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income (Loss)	16,747,348	11,950,364	4,796,984
		Adjustments			
		Adjusted Net Operating Income (Loss)	16,747,348	11,950,364	4,796,984
E-APL		Electric Net Rate Base	1,866,488,293	1,218,893,050	647,595,243
		RATE OF RETURN	0.897%	0.980%	0.741%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended May 31, 2013
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description		System	Washington	Idaho
1	Input	Production/Transmission Ratio	12-31-2012	100.000%	65.010%	34.990%
2	Input	Number of Customers Percent	05-31-2013	362,129 100.000%	237,543 65.596%	124,586 34.404%
3	E-OPS	Direct Distribution Operating Expense Percent		1,889,215 100.000%	1,146,076 60.664%	743,139 39.336%
	Input	Jurisdictional 4-Factor Ratio	12-31-2012			
		Direct O & M Accts 500 - 598		20,221,960	13,135,421	7,086,539
		Direct O & M Accts 901 - 935		27,780,483	19,758,209	8,022,274
		Total		48,002,443	32,893,630	15,108,813
		Percentage		100.000%	68.525%	31.475%
		Direct Labor Accts 500 - 598		13,459,589	8,757,716	4,701,873
		Direct Labor Accts 901 - 935		6,280,527	4,982,574	1,297,953
		Total		19,740,116	13,740,290	5,999,826
		Percentage		100.000%	69.606%	30.394%
		Number of Customers		362,462	237,724	124,738
		Percentage		100.000%	65.586%	34.414%
		Net Direct Plant		865,560,849	556,413,691	309,147,158
		Percentage		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: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES		
For Month Ended May 31, 2013 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho		
Input		Elec/Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,965,506	60,243,237	5,651,108	3,071,161
		Direct O & M Accts 901 - 935		41,147,627	29,854,933	8,129,433	3,163,261
		Direct O & M Accts 901 - 905 Utility 9 Only		4,465,312	3,053,607	1,411,705	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%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended May 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor			
	01-01-2013		Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 894	8,210,713	0	5,319,674 2,891,039
		Direct O & M Accts 901 - 935	10,885,298	0	7,836,155 3,049,143
		Direct O & M Accts 901 - 905 Utility 9 Only	1,411,705	0	1,411,705 0
		Total	20,507,716	0	14,567,534 5,940,182
		Percentage	100.000%	0.000%	71.034% 28.966%
		Direct Labor Accts 500 - 894	11,244,329	0	7,983,762 3,260,567
		Direct Labor Accts 901 - 935	1,531,702	0	413,533 1,118,169
		Direct Labor Accts 901 - 905 Utility 9 Only	3,510,601	0	3,510,601 0
		Total	16,286,632	0	11,907,896 4,378,736
		Percentage	100.000%	0.000%	73.115% 26.885%
		Number of Customers at	322,870	0	226,219 96,651
		Percentage	100.000%	0.000%	70.065% 29.935%
		Net Direct Plant	504,945,491	0	338,644,009 166,301,482
		Percentage	100.000%	0.000%	67.065% 32.935%
		Total Percentages	400.000%	0.000%	281.279% 118.721%
		Average (GD AA)	100.000%	0.000%	70.320% 29.680%

8

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended May 31, 2013
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2013			
		Direct O & M Accts 500 - 894	65,927,810	60,243,237	5,684,573	0
		Direct O & M Accts 901 - 935	37,981,681	29,854,933	8,126,748	0
		Adjustments	0	0	0	0
		Total	103,909,491	90,098,170	13,811,321	0
		Percentage	100.000%	86.708%	13.292%	0.000%
		Direct Labor Accts 500 - 894	61,509,081	51,029,386	10,479,695	0
		Direct Labor Accts 901 - 935	3,968,432	3,333,358	635,074	0
		Total	65,477,513	54,362,744	11,114,769	0
		Percentage	100.000%	83.025%	16.975%	0.000%
		Number of Customers at	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%
9		Average (CD AN/ID/WA)	100.000%	79.221%	20.779%	0.000%
10	E-PLT	Net Electric Distribution Plant	863,010,102	558,269,285	304,740,817	
		Percent	100.000%	64.689%	35.311%	
11		Book Depreciation	7,045,027	4,512,127	2,532,900	
		Percent	100.000%	64.047%	35.953%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended May 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,159,606,749 100.000%	1,404,282,288 65.025%	755,324,461 34.975%
13	E-PLT	Net Electric General Plant Percent	178,389,529 100.000%	118,033,239 66.166%	60,356,290 33.834%
14		Net Allocated Schedule M's Percent	-811,486 100.000%	-369,033 45.476%	-442,453 54.524%
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	23,240,403	0	23,240,403	15,764,371	0	15,764,371	7,476,032	0	7,476,032
99	442200	Commercial - Firm & Int.	22,746,536	0	22,746,536	16,224,974	0	16,224,974	6,521,562	0	6,521,562
1	442300	Industrial	10,282,225	0	10,282,225	4,971,509	0	4,971,509	5,310,716	0	5,310,716
99	444000	Public Street & Highway Lighting	619,745	0	619,745	419,241	0	419,241	200,504	0	200,504
99	448000	Interdepartmental Revenue	83,179	0	83,179	68,172	0	68,172	15,007	0	15,007
99	499XXX	Unbilled Revenue	(663,852)	0	(663,852)	(364,703)	0	(364,703)	(299,149)	0	(299,149)
TOTAL SALES TO ULTIMATE CUSTOMERS			56,308,236	0	56,308,236	37,083,564	0	37,083,564	19,224,672	0	19,224,672
1	447XXX	Sales for Resale	0	15,261,742	15,261,742	0	9,921,658	9,921,658	0	5,340,084	5,340,084
TOTAL SALES OF ELECTRICITY			56,308,236	15,261,742	71,569,978	37,083,564	9,921,658	47,005,222	19,224,672	5,340,084	24,564,756
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	55,441	0	55,441	33,726	0	33,726	21,715	0	21,715
1	453000	Sales of Water & Water Power	0	38,250	38,250	0	24,866	24,866	0	13,384	13,384
1	454000	Rent from Electric Property	236,701	24,184	260,885	156,238	15,722	171,960	80,463	8,462	88,925
1	456XXX	Other Electric Revenues	12,672	15,942,033	15,954,705	9,049	10,363,916	10,372,965	3,623	5,578,117	5,581,740
TOTAL OTHER OPERATING REVENUE			304,814	16,004,467	16,309,281	199,013	10,404,504	10,603,517	105,801	5,599,963	5,705,764
TOTAL ELECTRIC REVENUE			56,613,050	31,266,209	87,879,259	37,282,577	20,326,162	57,608,739	19,330,473	10,940,047	30,270,520
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	25,941	25,941	0	16,864	16,864	0	9,077	9,077
1	501000	Fuel	0	826,119	826,119	0	537,060	537,060	0	289,059	289,059
1	502000	Steam Expense	0	391,488	391,488	0	254,506	254,506	0	136,982	136,982
1	505000	Electric Expense	0	99,449	99,449	0	64,652	64,652	0	34,797	34,797
1	506000	Miscellaneous Steam Power Generation Expense	148,375	255,373	403,748	96,251	166,018	262,269	52,124	89,355	141,479
1	507000	Rent	0	2,167	2,167	0	1,409	1,409	0	758	758
MAINTENANCE											
1	510000	Supervision & Engineering	0	102,694	102,694	0	66,761	66,761	0	35,933	35,933
1	511000	Structures	0	162,504	162,504	0	105,644	105,644	0	56,860	56,860
1	512000	Boiler Plant	0	1,263,584	1,263,584	0	821,456	821,456	0	442,128	442,128
1	513000	Electric Plant	0	235,350	235,350	0	153,001	153,001	0	82,349	82,349
1	514000	Miscellaneous Steam Plant	0	177,638	177,638	0	115,482	115,482	0	62,156	62,156
TOTAL STEAM POWER GENERATION EXP			148,375	3,542,307	3,690,682	96,251	2,302,853	2,399,104	52,124	1,239,454	1,291,578

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	169,698	169,698	0	110,321	110,321	0	59,377	59,377
1	536000	Water for Power	0	108,815	108,815	0	70,741	70,741	0	38,074	38,074
1	537000	Hydraulic Expense	322,617	240,582	563,199	195,037	156,402	351,439	127,580	84,180	211,760
1	538000	Electric Expense	0	577,572	577,572	0	375,480	375,480	0	202,092	202,092
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	51,382	51,382	0	33,403	33,403	0	17,979	17,979
1	540000	Rent	0	135,368	135,368	0	88,003	88,003	0	47,365	47,365
1	540100	MT Trust Funds Land Settlement Rents	465,337	0	465,337	302,705	0	302,705	162,632	0	162,632
		MAINTENANCE									
1	541000	Supervision & Engineering	0	47,611	47,611	0	30,952	30,952	0	16,659	16,659
1	542000	Structures	0	27,783	27,783	0	18,062	18,062	0	9,721	9,721
1	543000	Reservoirs, Dams, & Waterways	0	40,547	40,547	0	26,360	26,360	0	14,187	14,187
1	544000	Electric Plant	0	138,338	138,338	0	89,934	89,934	0	48,404	48,404
1	545000	Miscellaneous Hydraulic Plant	0	47,093	47,093	0	30,615	30,615	0	16,478	16,478
		TOTAL HYDRO POWER GENERATION EXP	787,954	1,584,789	2,372,743	497,742	1,030,273	1,528,015	290,212	554,516	844,728
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	132,026	132,026	0	85,830	85,830	0	46,196	46,196
1	547000	Fuel	0	5,964,733	5,964,733	0	3,877,673	3,877,673	0	2,087,060	2,087,060
1	548000	Generation Expense	0	130,042	130,042	0	84,540	84,540	0	45,502	45,502
1	549000	Miscellaneous Other Power Generation Expense	0	34,474	34,474	0	22,412	22,412	0	12,062	12,062
1	550000	Rent	0	(2,819)	(2,819)	0	(1,833)	(1,833)	0	(986)	(986)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	22,292	22,292	0	14,492	14,492	0	7,800	7,800
1	552000	Structures	0	4,090	4,090	0	2,659	2,659	0	1,431	1,431
1	553000	Generating & Electric Equipment	0	105,132	105,132	0	68,346	68,346	0	36,786	36,786
1	554000	Miscellaneous Other Power Generation Plant	0	24,879	24,879	0	16,174	16,174	0	8,705	8,705
		TOTAL OTHER POWER GENERATION EXP	0	6,414,849	6,414,849	0	4,170,293	4,170,293	0	2,244,556	2,244,556
		OTHER POWER SUPPLY EXPENSE:									
E-555	555XXX	Purchased Power	1,612,419	14,428,594	16,041,013	0	9,380,029	9,380,029	1,612,419	5,048,565	6,660,984
1	556000	System Control & Load Dispatching	0	76,142	76,142	0	49,500	49,500	0	26,642	26,642
E-557	557XXX	Other Expense	3,185,932	14,379,011	17,564,943	3,158,972	9,347,796	12,506,768	26,960	5,031,215	5,058,175
		TOTAL OTHER POWER SUPPLY EXPENSE	4,798,351	28,883,747	33,682,098	3,158,972	18,777,325	21,936,297	1,639,379	10,106,422	11,745,801
		TOTAL PRODUCTION OPERATING EXP	5,734,680	40,425,692	46,160,372	3,752,965	26,280,744	30,033,709	1,981,715	14,144,948	16,126,663

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****					
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	189,811	189,811	0	123,396	123,396	0	66,415	66,415
1	561000	Load Dispatching	0	208,328	208,328	0	135,434	135,434	0	72,894	72,894
1	562000	Station Expense	0	38,202	38,202	0	24,835	24,835	0	13,367	13,367
1	563000	Overhead Line Expense	0	46,628	46,628	0	30,313	30,313	0	16,315	16,315
1	565000	Transmission of Electricity by Others	0	1,422,317	1,422,317	0	924,648	924,648	0	497,669	497,669
1	566000	Miscellaneous Transmission Expense	0	92,643	92,643	0	60,227	60,227	0	32,416	32,416
1	567000	Rent	0	7,285	7,285	0	4,736	4,736	0	2,549	2,549
MAINTENANCE											
1	568000	Supervision & Engineering	0	84,596	84,596	0	54,996	54,996	0	29,600	29,600
1	569000	Structures	0	21,987	21,987	0	14,294	14,294	0	7,693	7,693
1	570000	Station Equipment	543	103,358	103,901	543	67,193	67,736	0	36,165	36,165
1	571000	Overhead Lines	0	220,703	220,703	0	143,479	143,479	0	77,224	77,224
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	11,536	11,536	0	7,500	7,500	0	4,036	4,036
TOTAL TRANSMISSION OPERATING EXP			543	2,447,394	2,447,937	543	1,591,051	1,591,594	0	856,343	856,343
E-DEPX		Depreciation Expense-Production	0	2,071,364	2,071,364	0	1,346,594	1,346,594	0	724,770	724,770
E-DEPX		Depreciation Expense-Transmission	0	828,229	828,229	0	538,432	538,432	0	289,797	289,797
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	84,057	84,057	0	54,645	54,645	0	29,412	29,412
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(12,019)	0	(12,019)	12,019	0	12,019
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	113,333	0	113,333	113,333	0	113,333	0	0	0
99	407322	Amortization of Spokane River Relicence	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,835	11,757	0	5,832	5,832
99	407331	Amortization of BPA Parallel Capacity Support	(7,431,038)	0	(7,431,038)	(7,431,038)	0	(7,431,038)	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,773	1,773	0	954	954
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	407360	Amortization of CS2 & COLSTRIP O&M	146,039	0	146,039	81,141	0	81,141	64,898	0	64,898
99	407362	Amortization of LiDAR O&M	60,520	0	60,520	60,520	0	60,520	0	0	0
99	407365	Amortization of Wind Generation	72,234	0	72,234	0	0	0	72,234	0	72,234
99	407380	Amortization of Wartsila Generators	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	47,895	47,895	0	25,779	25,779
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407395	Optional Renewable Power Revenue Offset	18,845	0	18,845	14,424	0	14,424	4,421	0	4,421
99	407403	Amortization of Disallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
99	407420	Amortization of CS2 Levelized Return	37,000	0	37,000	0	0	0	37,000	0	37,000
99	407450/407499	Amortization of BPA Residential Exchange Credit	(855,879)	0	(855,879)	(590,330)	0	(590,330)	(265,549)	0	(265,549)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(547,328)	0	(547,328)	0	0	0	(547,328)	0	(547,328)
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(456)	(456)	0	(245)	(245)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,768,411	1,768,411	0	1,149,643	1,149,643	0	618,768	618,768
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			(8,121,731)	4,844,428	(3,277,303)	(7,522,215)	3,149,361	(4,372,854)	(599,516)	1,695,067	1,095,551
TOTAL PRODUCTION & TRANSMISSION EXPEN			(2,386,508)	47,717,514	45,331,006	(3,768,707)	31,021,156	27,252,449	1,382,199	16,696,358	18,078,557

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	44,560	176,111	220,671	26,129	106,836	132,965	18,431	69,275	87,706
3	582000	Station Expense	37,841	4,218	42,059	23,507	2,559	26,066	14,334	1,659	15,993
3	583000	Overhead Line Expense	192,293	47,760	240,053	115,023	28,973	143,996	77,270	18,787	96,057
3	584000	Underground Line Expense	122,218	0	122,218	71,100	0	71,100	51,118	0	51,118
3	585000	Street Light & Signal System Operation Expense	4,186	0	4,186	335	0	335	3,851	0	3,851
3	586000	Meter Expense	227,757	6,762	234,519	186,927	4,102	191,029	40,830	2,660	43,490
3	587000	Customer Installations Expense	65,761	8,855	74,616	37,410	5,372	42,782	28,351	3,483	31,834
3	588000	Miscellaneous Distribution Expense	140,623	233,220	373,843	43,776	141,481	185,257	96,847	91,739	188,586
3	589000	Rent	0	15,611	15,611	0	9,470	9,470	0	6,141	6,141
MAINTENANCE:											
3	590000	Supervision & Engineering	13,434	206,779	220,213	10,297	125,440	135,737	3,137	81,339	84,476
3	591000	Structures	39,380	233	39,613	7,347	141	7,488	32,033	92	32,125
3	592000	Station Equipment	74,214	5,420	79,634	59,573	3,288	62,861	14,641	2,132	16,773
3	593000	Overhead Lines	726,899	0	726,899	429,748	0	429,748	297,151	0	297,151
3	594000	Underground Lines	85,591	0	85,591	39,004	0	39,004	46,587	0	46,587
3	595000	Line Transformers	35,487	32,288	67,775	33,031	19,587	52,618	2,456	12,701	15,157
3	596000	Street Light & Signal System Maintenance Exp	57,621	0	57,621	44,049	0	44,049	13,572	0	13,572
3	597000	Meters	1,157	0	1,157	1,020	0	1,020	137	0	137
3	598000	Miscellaneous Distribution Expense	20,193	18,755	38,948	17,800	11,378	29,178	2,393	7,377	9,770
TOTAL DISTRIBUTION OPERATING EXP			1,889,215	756,012	2,645,227	1,146,076	458,627	1,604,703	743,139	297,385	1,040,524
E-DEPX	Depreciation Expense-Distribution		2,997,656	0	2,997,656	1,853,448	0	1,853,448	1,144,208	0	1,144,208
E-AMTX	Amortization Expense-Franchises/Misc Intangibles		2,250	0	2,250	2,250	0	2,250	0	0	0
E-OTX	Taxes Other Than FIT--Distribution		3,759,625	0	3,759,625	3,129,485	0	3,129,485	630,140	0	630,140
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			6,759,531	0	6,759,531	4,985,183	0	4,985,183	1,774,348	0	1,774,348
TOTAL DISTRIBUTION EXPENSES			8,648,746	756,012	9,404,758	6,131,259	458,627	6,589,886	2,517,487	297,385	2,814,872

AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	28,134	28,134	0	18,455	18,455	0	9,679	9,679
2	902000	Meter Reading Expenses	279,904	9,906	289,810	246,604	6,498	253,102	33,300	3,408	36,708
E-903	903XXX	Customer Records & Collection Expenses	196,003	545,970	741,973	114,468	358,134	472,602	81,535	187,836	269,371
2	904000	Uncollectible Accounts	0	207,145	207,145	0	135,879	135,879	0	71,266	71,266
2	905000	Misc Customer Accounts	0	7,621	7,621	0	4,999	4,999	0	2,622	2,622
TOTAL CUSTOMER ACCOUNTS EXPENSES			475,907	798,776	1,274,683	361,072	523,965	885,037	114,835	274,811	389,646
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	1,316,742	26,979	1,343,721	994,968	17,697	1,012,665	321,774	9,282	331,056
2	909000	Advertising	7,148	72,136	79,284	5,559	47,318	52,877	1,589	24,818	26,407
2	910000	Misc Customer Service & Info Exp	0	13,569	13,569	0	8,901	8,901	0	4,668	4,668
TOTAL CUSTOMER SERVICE & INFO EXP			1,323,890	112,684	1,436,574	1,000,527	73,916	1,074,443	323,363	38,768	362,131
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	(2,638)	(2,638)	0	(1,730)	(1,730)	0	(908)	(908)
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	(2,638)	(2,638)	0	(1,730)	(1,730)	0	(908)	(908)
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	41,835	1,721,157	1,762,992	29,042	1,153,175	1,182,217	12,793	567,982	580,775
4	921000	Office Supplies & Expenses	(2,038)	309,897	307,859	(2,038)	207,631	205,593	0	102,266	102,266
4	922000	Admin Exp Transferred--Credit	0	(11,087)	(11,087)	0	(7,428)	(7,428)	0	(3,659)	(3,659)
4	923000	Outside Services Employed	(1,793)	812,474	810,681	(1,793)	544,358	542,565	0	268,116	268,116
4	924000	Property Insurance Premium	0	118,752	118,752	0	79,564	79,564	0	39,188	39,188
4	925XXX	Injuries and Damages	0	262,346	262,346	0	175,772	175,772	0	86,574	86,574
4	926XXX	Employee Pensions and Benefits	0	137,296	137,296	0	91,988	91,988	0	45,308	45,308
4	927000	Franchise Requirements	479	0	479	0	0	0	479	0	479
1	928000	Regulatory Commission Expenses	181,461	358,445	539,906	127,874	233,025	360,899	53,587	125,420	179,007
4	930000	Miscellaneous General Expenses	1,332	526,288	527,620	545	352,613	353,158	787	173,675	174,462
4	931000	Rents	2,735	89,811	92,546	1,927	60,173	62,100	808	29,638	30,446
4	935000	Maintenance of General Plant	43,009	638,740	681,749	15,218	427,956	443,174	27,791	210,784	238,575
TOTAL ADMIN & GEN OPERATING EXP			267,020	4,964,119	5,231,139	170,775	3,318,827	3,489,602	96,245	1,645,292	1,741,537

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	111,958	1,027,565	1,139,523	82,540	688,468	771,008	29,418	339,097	368,515
E-AMTX		Amortization Expense-General Plant - 303000	0	15,240	15,240	0	10,198	10,198	0	5,042	5,042
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	35,622	514,413	550,035	34,518	344,657	379,175	1,104	169,756	170,860
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	2,542	2,542	0	1,703	1,703	0	839	839
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	147,580	1,559,760	1,707,340	117,058	1,045,026	1,162,084	30,522	514,734	545,256
		TOTAL ADMIN & GENERAL EXPENSES	414,600	6,523,879	6,938,479	287,833	4,363,853	4,651,686	126,767	2,160,026	2,286,793
		TOTAL EXPENSES BEFORE FIT	8,476,635	55,906,227	64,382,862	4,011,984	36,439,787	40,451,771	4,464,651	19,466,440	23,931,091
		NET OPERATING INCOME (LOSS) BEFORE FIT			23,496,397			17,156,968			6,339,429
E-FIT		FEDERAL INCOME TAX--Normal Accrual			7,276,750			5,818,071			1,458,679
E-FIT		DEFERRED FEDERAL INCOME TAX			(509,251)			(599,473)			90,222
E-FIT		AMORTIZED ITC - NOXON			(18,450)			(11,994)			(6,456)
		ELECTRIC NET OPERATING INCOME (LOSS)			16,747,348			11,950,364			4,796,984

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.596%	34.404%
E-ALL	3	Direct Distribution Operating Expense	100.000%	60.664%	39.336%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended May 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	12,037,979	12,037,979	0	7,825,890	7,825,890	0	4,212,089	4,212,089
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	1,612,419	0	1,612,419	0	0	0	1,612,419	0	1,612,419
1	555550	Non Monetary - Exchange Power	0	(41,761)	(41,761)	0	(27,149)	(27,149)	0	(14,612)	(14,612)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,380,913	2,380,913	0	1,547,832	1,547,832	0	833,081	833,081
1	555710	Intercompany Purchase	0	51,463	51,463	0	33,456	33,456	0	18,007	18,007
TOTAL ACCOUNT 555			1,612,419	14,428,594	16,041,013	0	9,380,029	9,380,029	1,612,419	5,048,565	6,660,984

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended May 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	523,267	523,267	0	340,176	340,176	0	183,091	183,091
1	557010	Other Power Supply Expense - Financial	0	284,688	284,688	0	185,076	185,076	0	99,612	99,612
1	557150	Fuel - Economic Dispatch	0	10,981,676	10,981,676	0	7,139,188	7,139,188	0	3,842,488	3,842,488
1	557160	Power Supply Expense - Miscellaneous	0	29,760	29,760	0	19,347	19,347	0	10,413	10,413
99	557161	Unbilled Add-Ons	2,387	0	2,387	40	0	40	2,347	0	2,347
1	557170	Broker Fees - Power	0	100,809	100,809	0	65,536	65,536	0	35,273	35,273
1	557171	REC Broker Fees	3,964	0	3,964	3,964	0	3,964	0	0	0
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	638,703	0	638,703	638,703	0	638,703	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(324,894)	0	(324,894)	(324,894)	0	(324,894)	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	266,123	0	266,123	266,123	0	266,123	0	0	0
99	557331	Reardan Wind Costs	2,533,578	0	2,533,578	2,533,578	0	2,533,578	0	0	0
99	557380	Idaho PCA Deferred	236,658	0	236,658	0	0	0	236,658	0	236,658
99	557390	Idaho PCA Amortization	(238,812)	0	(238,812)	0	0	0	(238,812)	0	(238,812)
1	557395	Optional Renewable Power Expense Offset	0	(12,379)	(12,379)	0	(8,048)	(8,048)	0	(4,331)	(4,331)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
1	557711	Turbine Gas Bookout Offset	0	0	0	0	0	0	0	0	0
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,471,190	2,471,190	0	1,606,521	1,606,521	0	864,669	864,669
TOTAL ACCOUNT 557			3,185,932	14,379,011	17,564,943	3,158,972	9,347,796	12,506,768	26,960	5,031,215	5,058,175

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES
 For Month Ended May 31, 2013
 Average of Monthly Averages Basis

Report ID:
E-903-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	196,003	545,970	741,973	114,468	358,134	472,602	81,535	187,836	269,371
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			196,003	545,970	741,973	114,468	358,134	472,602	81,535	187,836	269,371

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.596%	34.404%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.025%	34.975%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended May 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	30,707	26,979	57,686	24,462	17,697	42,159	6,245	9,282	15,527
99	908600	Public Purpose Tariff Rider Expense Offset	1,290,367	0	1,290,367	970,450	0	970,450	319,917	0	319,917
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(4,332)	0	(4,332)	56	0	56	(4,388)	0	(4,388)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	1,316,742	26,979	1,343,721	994,968	17,697	1,012,665	321,774	9,282	331,056

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.596%	34.404%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC INTEREST DEDUCTION FOR FIT
 For Month Ended May 31, 2013
 Average of Monthly Averages Basis

Report ID:
E-INT-1A

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.27%	53.27%
2	Cost of Debt		5.708%	5.796%
	Total Weighted Cost		3.041%	3.088%
E-APL	Net Rate Base	1,866,488,293	1,218,893,050	647,595,243
	Interest Deduction for FIT Calculation	57,064,279	37,066,538	19,997,741
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended May 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	87,879,259	57,608,739	30,270,520
E-OPS	Less: Operating & Maintenance Expense	59,193,294	38,677,358	20,515,936
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	(338,468)	(2,504,715)	2,166,247
E-OTX	Less: Taxes Other than FIT	5,528,036	4,279,128	1,248,908
	Net Operating Income Before FIT	23,496,397	17,156,968	6,339,429
E-INT	Less: Monthly Interest Expense	4,755,356	3,088,878	1,666,478
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(12,019)	12,019
E-SCM	Plus: Schedule M Adjustments	2,128,050	2,593,905	(465,855)
	Taxable Net Operating Income	20,869,091	16,674,014	4,195,077
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	7,304,182	5,835,905	1,468,277
1	Production Tax Credit	(27,432)	(17,834)	(9,598)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	7,276,750	5,818,071	1,458,679
E-DTE	Deferred FIT	(509,251)	(599,473)	90,222
1	411400 Amortized Investment Tax Credit - Noxon	(18,450)	(11,994)	(6,456)
	Total Net FIT/Deferred FIT	6,749,049	5,206,604	1,542,445

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended May 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	3,147,486	4,543,411	7,690,897	1,972,756	2,984,698	4,957,454	1,174,730	1,558,713	2,733,443
12	997001 Contributions In Aid of Construction	0	419,898	419,898	0	273,039	273,039	0	146,859	146,859
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
4	997005 FAS106 Current Retiree Medical Accrual	0	327,169	327,169	0	219,203	219,203	0	107,966	107,966
99	997007 Idaho PCA	(2,154)	0	(2,154)	0	0	0	(2,154)	0	(2,154)
99	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,833)	(1,833)	0	(986)	(986)
4	997015 Airplane Lease Payments	0	33,430	33,430	0	22,398	22,398	0	11,032	11,032
12	997016 Redemption Expense Amortization	0	130,652	130,652	0	84,956	84,956	0	45,696	45,696
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	204,169	0	204,169	204,169	0	204,169	0	0	0
99	997018 DSM Tariff Rider	(100,624)	0	(100,624)	(322,722)	0	(322,722)	222,098	0	222,098
1	997019 CSS Temporary Service Fees	36,795	0	36,795	6,930	0	6,930	29,865	0	29,865
4	997020 FAS87 Current Pension Accrual	0	1,068,072	1,068,072	0	715,608	715,608	0	352,464	352,464
99	997021 Wartsilla Generators Amortization	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
99	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
12	997032 Interest Rate Swaps	0	2,204,717	2,204,717	0	1,433,617	1,433,617	0	771,100	771,100
99	997033 BPA Residential Exchange	221,315	0	221,315	135,211	0	135,211	86,104	0	86,104
99	997034 Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
1	997041 Rathdrum Turbine Lease, Tax	0	(30,640)	(30,640)	0	(19,919)	(19,919)	0	(10,721)	(10,721)
99	997043 Washington Deferred Power Costs	313,809	0	313,809	313,809	0	313,809	0	0	0
1	997044 Non-Monetary Power Costs	0	(41,761)	(41,761)	0	(27,149)	(27,149)	0	(14,612)	(14,612)
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
4	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	22,353	0	22,353	0	0	0	22,353	0	22,353
12	997048 AFUDC	0	(234,509)	(234,509)	0	(152,489)	(152,489)	0	(82,020)	(82,020)
11	997049 Tax Depreciation	0	(10,111,160)	(10,111,160)	0	(6,475,895)	(6,475,895)	0	(3,635,265)	(3,635,265)
99	997050 CS2 Levelized Return	37,000	0	37,000	0	0	0	37,000	0	37,000
99	997051 Wind Generation AFUDC - ID	(1,235,158)	0	(1,235,158)	0	0	0	(1,235,158)	0	(1,235,158)
4	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997053 Renewable Energy Cert Fees	0	3,964	3,964	0	2,656	2,656	0	1,308	1,308
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended May 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059	Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061	CDA Fund Settlement	34,255	16,667	50,922	922	10,835	11,757	33,333	5,832	39,165
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	15,258	73,674	88,932	12,677	47,895	60,572	2,581	25,779	28,360
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	50,394	0	50,394	35,794	0	35,794	14,600	0	14,600
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	113,333	0	113,333	113,333	0	113,333	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	166,667	166,667	0	108,350	108,350	0	58,317	58,317
1	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	421,477	421,477	0	269,943	269,943	0	151,534	151,534
1	997081	Deferred Compensation	0	119,011	119,011	0	79,737	79,737	0	39,274	39,274
1	997082	Meal Disallowances	0	27,451	27,451	0	18,392	18,392	0	9,059	9,059
1	997083	Paid Time Off	0	148,758	148,758	0	99,668	99,668	0	49,090	49,090
2	997084	Customer Uncollectibles	0	(100,079)	(100,079)	0	(65,648)	(65,648)	0	(34,431)	(34,431)
99	997088	Deferred O&M Colstrip & CS2	(401,289)	0	(401,289)	81,141	0	81,141	(482,430)	0	(482,430)
99	997089	CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	997091	LIDAR O&M Reg Def DFIT	60,520	0	60,520	60,520	0	60,520	0	0	0
99	997092	Smart Grid	0	0	0	0	0	0	0	0	0
99	997093	EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094	Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095	WA REC Deferral	268,647	0	268,647	268,647	0	268,647	0	0	0
99	997096	CDA Settlement Costs	0	4,465	4,465	0	2,903	2,903	0	1,562	1,562
99	997097	BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			2,939,535	(811,485)	2,128,050	2,962,940	(369,035)	2,593,905	(23,405)	(442,450)	(465,855)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.596%	34.404%
E-ALL	3	Direct Distribution Operating Expense	100.000%	60.664%	39.336%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	10	Net Electric Distribution Plant	100.000%	64.689%	35.311%
E-ALL	11	Book Depreciation	100.000%	64.047%	35.953%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.025%	34.975%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

ELECTRIC DEFERRED INCOME TAX EXPENSES

For Month Ended May 31, 2013

Average of Monthly Averages Basis

Report ID:
E-DTE-1A

AVISTA UTILITIES

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

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	(579,438)	(579,438)	0	(263,505)	(263,505)	0	(315,933)	(315,933)
99	410100	Deferred Federal Income Tax Expense - Washington	13,498	0	13,498	13,498	0	13,498	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	580,865	0	580,865	0	0	0	580,865	0	580,865
	410100	Total	594,363	(579,438)	14,925	13,498	(263,505)	(250,007)	580,865	(315,933)	264,932
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(64,669)	(64,669)	0	(29,409)	(29,409)	0	(35,260)	(35,260)
99	411100	Deferred Federal Income Tax Expense - Washington	(320,057)	0	(320,057)	(320,057)	0	(320,057)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(139,450)	0	(139,450)	0	0	0	(139,450)	0	(139,450)
	411100	Total	(459,507)	(64,669)	(524,176)	(320,057)	(29,409)	(349,466)	(139,450)	(35,260)	(174,710)
Total Deferred Federal Income Tax Expense			134,856	(644,107)	(509,251)	(306,559)	(292,914)	(599,473)	441,415	(351,193)	90,222

E-ALL	14	Net Allocated Schedule M's	100.000%	45.476%	54.524%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended May 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	176,598	176,598	0	114,806	114,806	0	61,792	61,792
1	408150	R&P Property Tax--Production	0	1,067,335	1,067,335	0	693,874	693,874	0	373,461	373,461
1	408180	R&P Property Tax--Transmission	0	373,240	373,240	0	242,643	242,643	0	130,597	130,597
1	409100	State Income Tax--Montana & Oregon	0	151,238	151,238	0	98,320	98,320	0	52,918	52,918
TOTAL PRODUCTION & TRANSMISSION			0	1,768,411	1,768,411	0	1,149,643	1,149,643	0	618,768	618,768
DISTRIBUTION											
99	408110	State Excise Tax	1,425,303	0	1,425,303	1,425,303	0	1,425,303	0	0	0
99	408120	Municipal Occupation & License Tax	1,559,393	0	1,559,393	1,317,848	0	1,317,848	241,545	0	241,545
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	604,274	0	604,274	386,334	0	386,334	217,940	0	217,940
99	409100	State Income Tax--Idaho	170,655	0	170,655	0	0	0	170,655	0	170,655
TOTAL DISTRIBUTION			3,759,625	0	3,759,625	3,129,485	0	3,129,485	630,140	0	630,140
TOTAL TAXES OTHER THAN FIT			3,759,625	1,768,411	5,528,036	3,129,485	1,149,643	4,279,128	630,140	618,768	1,248,908

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Month Ended May 31, 2013
 Average of Monthly Averages Basis

Report ID:
E-PLT-1A

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,274,999	9,274,999	0	6,029,677	6,029,677	0	3,245,322	3,245,322
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,300,200	1,300,200	0	699,800	699,800
1	182333	CDA Settlement Costs	0	1,330,591	1,330,591	0	865,017	865,017	0	465,574	465,574
1	182381	CDA Settlement Past Storage	0	35,952,815	35,952,815	0	23,372,925	23,372,925	0	12,579,890	12,579,890
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,636,397	29,239,101	0	15,412,821	15,412,821
1	303000	Misc Intangible Plant- (C-IPL)	153,179	4,729,697	4,882,876	153,179	3,127,063	3,280,242	0	1,602,634	1,602,634
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,141,216	30,894,570	33,035,786	2,075,227	20,699,362	22,774,589	65,989	10,195,208	10,261,197
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,430,201	2,430,201	0	1,628,235	1,628,235	0	801,966	801,966
TOTAL INTANGIBLE PLANT			2,897,099	130,662,091	133,559,190	2,831,110	85,658,876	88,489,986	65,989	45,003,215	45,069,204
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
1	311XXX	Structures & Improvements	0	126,740,552	126,740,552	0	82,394,033	82,394,033	0	44,346,519	44,346,519
1	312000	Boiler Plant	0	172,476,087	172,476,087	0	112,126,704	112,126,704	0	60,349,383	60,349,383
1	313000	Generators	0	6,770	6,770	0	4,401	4,401	0	2,369	2,369
1	314000	Turbogenerator Units	0	52,816,648	52,816,648	0	34,336,103	34,336,103	0	18,480,545	18,480,545
1	315000	Accessory Electric Equipment	0	26,162,430	26,162,430	0	17,008,196	17,008,196	0	9,154,234	9,154,234
1	316000	Miscellaneous Power Plant Equipment	0	16,108,917	16,108,917	0	10,472,407	10,472,407	0	5,636,510	5,636,510
TOTAL STEAM PRODUCTION PLANT			0	397,801,212	397,801,212	0	258,610,568	258,610,568	0	139,190,644	139,190,644
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	57,956,339	57,956,339	0	37,677,416	37,677,416	0	20,278,923	20,278,923
1	331XXX	Structures & Improvements	0	44,364,467	44,364,467	0	28,841,340	28,841,340	0	15,523,127	15,523,127
1	332XXX	Reservoirs, Dams, & Waterways	0	130,736,107	130,736,107	0	84,991,543	84,991,543	0	45,744,564	45,744,564
1	333000	Waterwheels, Turbines, & Generators	0	163,044,604	163,044,604	0	105,995,297	105,995,297	0	57,049,307	57,049,307
1	334000	Accessory Electric Equipment	0	35,467,502	35,467,502	0	23,057,423	23,057,423	0	12,410,079	12,410,079
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
1	336000	Roads, Railroads, & Bridges	0	2,020,755	2,020,755	0	1,313,693	1,313,693	0	707,062	707,062
TOTAL HYDRAULIC PRODUCTION PLANT			0	441,729,396	441,729,396	0	287,168,280	287,168,280	0	154,561,116	154,561,116
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	588,450	588,450	0	316,718	316,718
1	341000	Structures & Improvements	0	16,582,204	16,582,204	0	10,780,091	10,780,091	0	5,802,113	5,802,113
1	342000	Fuel Holders, Producers, & Accessories	0	21,170,545	21,170,545	0	13,762,971	13,762,971	0	7,407,574	7,407,574
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,543,546	15,543,546	0	8,365,924	8,365,924
1	344000	Generators	0	206,821,440	206,821,440	0	134,454,618	134,454,618	0	72,366,822	72,366,822
1	344010	Generators - Solar	0	149,669	149,669	0	97,300	97,300	0	52,369	52,369
1	345000	Accessory Electric Equipment	0	18,546,377	18,546,377	0	12,057,000	12,057,000	0	6,489,377	6,489,377
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,589	21,589	0	11,620	11,620
1	346000	Miscellaneous Power Plant Equipment	0	1,720,757	1,720,757	0	1,118,664	1,118,664	0	602,093	602,093
TOTAL OTHER PRODUCTION PLANT			0	289,838,839	289,838,839	0	188,424,229	188,424,229	0	101,414,610	101,414,610
TOTAL PRODUCTION PLANT			0	1,129,369,447	1,129,369,447	0	734,203,077	734,203,077	0	395,166,370	395,166,370

RESULTS OF OPERATIONS		Report ID: E-PLT-1A
ELECTRIC UTILITY PLANT		
For Month Ended May 31, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,567,093	19,567,093	0	12,720,567	12,720,567	0	6,846,526	6,846,526
1	352XXX	Structures & Improvements	0	17,108,036	17,108,036	0	11,121,934	11,121,934	0	5,986,102	5,986,102
1	353000	Station Equipment	0	214,488,200	214,488,200	0	139,438,779	139,438,779	0	75,049,421	75,049,421
1	354000	Towers & Fixtures	0	17,123,881	17,123,881	0	11,132,235	11,132,235	0	5,991,646	5,991,646
1	355000	Poles & Fixtures	0	155,519,175	155,519,175	0	101,103,016	101,103,016	0	54,416,159	54,416,159
1	356000	Overhead Conductors & Devices	0	117,367,122	117,367,122	0	76,300,366	76,300,366	0	41,066,756	41,066,756
1	357000	Underground Conduit	0	2,605,487	2,605,487	0	1,693,827	1,693,827	0	911,660	911,660
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,514,780	1,514,780	0	815,292	815,292
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,217,147	1,217,147	0	655,099	655,099
TOTAL TRANSMISSION PLANT			0	547,981,312	547,981,312	0	356,242,651	356,242,651	0	191,738,661	191,738,661
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	2,208,417	0	2,208,417	426,393	0	426,393	1,782,024	0	1,782,024
99	361000	Structures & Improvements	18,005,262	0	18,005,262	12,801,797	0	12,801,797	5,203,465	0	5,203,465
99	362000	Station Equipment	114,245,811	0	114,245,811	76,299,929	0	76,299,929	37,945,882	0	37,945,882
99	364000	Poles, Towers, & Fixtures	270,416,873	0	270,416,873	168,361,927	0	168,361,927	102,054,946	0	102,054,946
99	365000	Overhead Conductors & Devices	180,648,250	0	180,648,250	113,115,657	0	113,115,657	67,532,593	0	67,532,593
99	366000	Underground Conduit	86,416,359	0	86,416,359	54,452,019	0	54,452,019	31,964,340	0	31,964,340
99	367000	Underground Conductors & Devices	143,914,077	0	143,914,077	92,196,690	0	92,196,690	51,717,387	0	51,717,387
99	368000	Line Transformers	202,830,821	0	202,830,821	135,707,586	0	135,707,586	67,123,235	0	67,123,235
99	369XXX	Services	133,943,818	0	133,943,818	85,949,701	0	85,949,701	47,994,117	0	47,994,117
99	370000	Meters	47,932,112	0	47,932,112	26,757,416	0	26,757,416	21,174,696	0	21,174,696
99	373XXX	Street Light & Signal Systems	38,007,470	0	38,007,470	23,424,612	0	23,424,612	14,582,858	0	14,582,858
TOTAL DISTRIBUTION PLANT			1,243,153,901	0	1,243,153,901	792,834,665	0	792,834,665	450,319,236	0	450,319,236
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,095,242	3,108,652	4,203,894	386,589	2,082,797	2,469,386	708,653	1,025,855	1,734,508
4	390XXX	Structures & Improvements	12,951,493	58,260,899	71,212,392	6,391,286	39,034,802	45,426,088	6,560,207	19,226,097	25,786,304
4	391XXX	Office Furniture & Equipment	2,341,348	37,833,058	40,174,406	2,315,658	25,348,149	27,663,807	25,690	12,484,909	12,510,599
4	392XXX	Transportation Equipment	14,068,460	9,045,618	23,114,078	9,948,633	6,060,564	16,009,197	4,119,827	2,985,054	7,104,881
4	393000	Stores Equipment	277,662	1,856,258	2,133,920	121,377	1,243,693	1,365,070	156,285	612,565	768,850
4	394000	Tools, Shop & Garage Equipment	1,539,275	8,393,566	9,932,841	1,159,580	5,623,689	6,783,269	379,695	2,769,877	3,149,572
4	395000	Laboratory Equipment	257,009	1,049,636	1,306,645	172,845	703,256	876,101	84,164	346,380	430,544
4	396XXX	Power Operated Equipment	29,572,205	11,320,684	40,892,889	18,452,610	7,584,858	26,037,468	11,119,595	3,735,826	14,855,421
4	397XXX	Communications Equipment	16,196,821	56,289,445	72,486,266	10,125,465	37,713,928	47,839,393	6,071,356	18,575,517	24,646,873
4	398000	Miscellaneous Equipment	2,371	353,849	356,220	31	237,079	237,110	2,340	116,770	119,110
TOTAL GENERAL PLANT			78,301,886	187,511,665	265,813,551	49,074,074	125,632,815	174,706,889	29,227,812	61,878,850	91,106,662
TOTAL PLANT IN SERVICE			1,324,352,886	1,995,524,515	3,319,877,401	844,739,849	1,301,737,419	2,146,477,268	479,613,037	693,787,096	1,173,400,133

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended May 31, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(281,175,605)	(281,175,605)	0	(182,792,261)	(182,792,261)	0	(98,383,344)	(98,383,344)
E-ADEP		Hydro Production Plant	0	(118,558,909)	(118,558,909)	0	(77,075,147)	(77,075,147)	0	(41,483,762)	(41,483,762)
E-ADEP		Other Production Plant	0	(80,728,006)	(80,728,006)	0	(52,481,277)	(52,481,277)	0	(28,246,729)	(28,246,729)
E-ADEP		Transmission Plant	0	(186,794,481)	(186,794,481)	0	(121,435,092)	(121,435,092)	0	(65,359,389)	(65,359,389)
E-ADEP		Distribution Plant	(380,143,799)	0	(380,143,799)	(234,565,380)	0	(234,565,380)	(145,578,419)	0	(145,578,419)
E-ADEP		General Plant	(22,688,879)	(64,735,143)	(87,424,022)	(13,301,104)	(43,372,546)	(56,673,650)	(9,387,775)	(21,362,597)	(30,750,372)
TOTAL ACCUMULATED DEPRECIATION			(402,832,678)	(731,992,144)	(1,134,824,822)	(247,866,484)	(477,156,323)	(725,022,807)	(154,966,194)	(254,835,821)	(409,802,015)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,457,425)	(7,457,425)	0	(4,848,072)	(4,848,072)	0	(2,609,353)	(2,609,353)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(105,244)	0	(105,244)	(105,244)	0	(105,244)	0	0	0
E-AAAMT		General Plant - 303000	0	(101,947)	(101,947)	0	(67,488)	(67,488)	0	(34,459)	(34,459)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(629,989)	(16,859,345)	(17,489,334)	(623,756)	(11,295,761)	(11,919,517)	(6,233)	(5,563,584)	(5,569,817)
E-AAAMT		General Plant - 390200, 396200	(120,874)	(171,011)	(291,885)	(117,279)	(114,577)	(231,856)	(3,595)	(56,434)	(60,029)
TOTAL ACCUMULATED AMORTIZATION			(856,107)	(24,589,728)	(25,445,835)	(846,279)	(16,325,898)	(17,172,177)	(9,828)	(8,263,830)	(8,273,658)
TOTAL ACCUMULATED DEPR/AMORT			(403,688,785)	(756,581,872)	(1,160,270,657)	(248,712,763)	(493,482,221)	(742,194,984)	(154,976,022)	(263,099,651)	(418,075,673)
NET ELECTRIC UTILITY PLANT before DFIT			920,664,101	1,238,942,643	2,159,606,744	596,027,086	808,255,198	1,404,282,284	324,637,015	430,687,445	755,324,460
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(333,058)	(333,058)	0	(216,521)	(216,521)	0	(116,537)	(116,537)
12		ADFIT - Electric Plant In Service (282900)	0	(286,891,076)	(286,891,076)	0	(186,550,922)	(186,550,922)	0	(100,340,154)	(100,340,154)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(27,613,442)	(27,613,442)	0	(18,501,006)	(18,501,006)	0	(9,112,436)	(9,112,436)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(223,567)	(223,567)	0	(149,790)	(149,790)	0	(73,777)	(73,777)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	26,250	26,250	0	17,065	17,065	0	9,185	9,185
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,583,486)	(12,583,486)	0	(8,180,524)	(8,180,524)	0	(4,402,962)	(4,402,962)
1		ADFIT - CDA Settlement Costs (283333)	0	(129,477)	(129,477)	0	(84,173)	(84,173)	0	(45,304)	(45,304)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,444,979)	(4,444,979)	0	(2,890,348)	(2,890,348)	0	(1,554,631)	(1,554,631)
TOTAL ACCUMULATED DFIT			0	(332,192,835)	(332,192,835)	0	(216,556,219)	(216,556,219)	0	(115,636,616)	(115,636,616)
NET ELECTRIC UTILITY PLANT			920,664,101	906,749,808	1,827,413,909	596,027,086	591,698,979	1,187,726,065	324,637,015	315,050,829	639,687,844

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.025%	34.975%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Month Ended May 31, 2013
Average of Monthly Averages Basis

Report ID:
E-APL-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		920,664,101	906,749,808	1,827,413,909	596,027,086	591,698,979	1,187,726,065	324,637,015	315,050,829	639,687,844
	OTHER ADJUSTMENTS										
4	Gain on Sale of General Office Bldg (253850)		0	0	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)		0	0	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation		0	0	0	(966,380)	0	(966,380)	966,380	0	966,380
99	Colstrip Common AFUDC (186100)		3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)		(2,612,361)	0	(2,612,361)	(837,216)	0	(837,216)	(1,775,145)	0	(1,775,145)
99	Kettle Falls Disallowed Plant (101030)		(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)		6,996,815	0	6,996,815	4,487,984	0	4,487,984	2,508,831	0	2,508,831
99	ADFIT - Kettle Falls Disallowed (190420)		310,500	0	310,500	310,500	0	310,500	0	0	0
99	Boulder Park Disallowed Plant (101050)		(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)		1,154,049	0	1,154,049	0	0	0	1,154,049	0	1,154,049
99	ADFIT - Boulder Park Disallowed (190040)		506,083	0	506,083	0	0	0	506,083	0	506,083
99	Investment in WNP3 Exchange Power (124900, 124930)		15,414,384	0	15,414,384	15,414,384	0	15,414,384	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(2,770,233)	0	(2,770,233)	(2,770,233)	0	(2,770,233)	0	0	0
99	CDA Lake Settlement - WA (182382)		1,147,225	0	1,147,225	1,147,225	0	1,147,225	0	0	0
99	CDA Lake Settlement - ID (186382)		228,440	0	228,440	0	0	0	228,440	0	228,440
99	ADFIT - CDA Lake Settlement - Direct (283382)		(481,484)	0	(481,484)	(401,530)	0	(401,530)	(79,954)	0	(79,954)
99	CDA CDR Fund - Direct (182324)		83,449	0	83,449	83,449	0	83,449	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		(29,207)	0	(29,207)	(29,207)	0	(29,207)	0	0	0
99	Spokane River Relicensing (182322)		592,835	0	592,835	550,085	0	550,085	42,750	0	42,750
99	ADFIT - Spokane River Relicensing (283322)		(207,469)	0	(207,469)	(192,511)	0	(192,511)	(14,958)	0	(14,958)
99	Spokane River PM&Es (182323)		548,394	0	548,394	349,300	0	349,300	199,094	0	199,094
99	ADFIT - Spokane River PM&Es (283323)		(191,962)	0	(191,962)	(122,279)	0	(122,279)	(69,683)	0	(69,683)
99	Montana Riverbed Settlement (186360)		3,670,052	0	3,670,052	2,452,743	0	2,452,743	1,217,309	0	1,217,309
99	ADFIT - Montana Riverbed Settlement (283365)		(1,284,518)	0	(1,284,518)	(858,461)	0	(858,461)	(426,057)	0	(426,057)
99	Lancaster Generation (182312)		3,456,667	0	3,456,667	3,456,667	0	3,456,667	0	0	0
99	ADFIT - Lancaster Generation (283312)		(1,209,833)	0	(1,209,833)	(1,209,833)	0	(1,209,833)	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)		(1,073,798)	0	(1,073,798)	(306,410)	0	(306,410)	(767,388)	0	(767,388)
99	Customer Deposits (235199)		(1,196,385)	0	(1,196,385)	(1,196,385)	0	(1,196,385)	0	0	0
C-WKC	Working Capital		15,941,819	7,410,274	23,352,093	15,941,819	0	15,941,819	0	7,410,274	7,410,274
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		31,664,110	7,410,274	39,074,384	31,166,985	0	31,166,985	497,125	7,410,274	7,907,399
	NET RATE BASE		952,328,211	914,160,082	1,866,488,293	627,194,071	591,698,979	1,218,893,050	325,134,140	322,461,103	647,595,243

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.025%	34.975%
E-ALL	13	Net Electric General Plant	100.000%	66.166%	33.834%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended May 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	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
Electric Production													
1	Steam (ED-AN)	636,376	636,376			636,376	636,376		413,708	413,708		222,668	222,668
1	Hydro (ED-AN)	667,580	667,580			667,580	667,580		433,994	433,994		233,586	233,586
1	Other (ED-AN)	767,408	767,408			767,408	767,408		498,892	498,892		268,516	268,516
Total Electric Production		2,071,364	2,071,364			2,071,364	2,071,364		1,346,594	1,346,594		724,770	724,770
Electric Transmission													
1	ED-AN	828,229	828,229			828,229	828,229		538,432	538,432		289,797	289,797
Total Electric Transmission		828,229	828,229			828,229	828,229		538,432	538,432		289,797	289,797
Electric Distribution													
	ED-ID	1,144,208	1,144,208			1,144,208	1,144,208					1,144,208	1,144,208
	ED-WA	1,853,448	1,853,448			1,853,448	1,853,448	1,853,448		1,853,448			
Total Electric Distribution		2,997,656	2,997,656			2,997,656	2,997,656	1,853,448		1,853,448		1,144,208	1,144,208
Gas Underground Storage													
	GD-AN	45,045		45,045									
	GD-OR	9,439			9,439								
Total Gas Underground Storg		54,484		45,045	9,439								
Gas Distribution													
	GD-AN	5,209		5,209									
	GD-ID	329,805		329,805									
	GD-WA	645,000		645,000									
	GD-OR	328,373			328,373								
Total Gas Distribution		1,308,387		980,014	328,373								
General Plant													
4	ED-AN	205,754	205,754				205,754		137,855	137,855		67,899	67,899
	ED-ID	12,038	12,038			12,038	12,038				12,038		12,038
	ED-WA	71,454	71,454			71,454	71,454	71,454		71,454			
7,4	CD-AA	1,074,953	777,685	208,552	88,716		777,685		521,049	521,049		256,636	256,636
9,4	CD-AN	55,699	44,126	11,573			44,126		29,564	29,564		14,562	14,562
9	CD-ID	21,939	17,380	4,559		17,380	17,380				17,380		17,380
9	CD-WA	13,994	11,086	2,908		11,086	11,086	11,086		11,086			
8	GD-AA	13,076		9,195	3,881								
	GD-AN	3,086		3,086									
	GD-ID	4,000		4,000									
	GD-WA	18,397		18,397									
	GD-OR	21,255			21,255								
Total General Plant		1,515,645	1,139,523	262,270	113,852	111,958	1,027,565	1,139,523	82,540	688,468	771,008	29,418	339,097
Total Depreciation Expense		8,775,765	7,036,772	1,287,329	451,664	3,109,614	3,927,158	7,036,772	1,935,988	2,573,494	4,509,482	1,173,626	1,353,664

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended May 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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
Production/Transmission													
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		49,754	49,754		26,779	26,779
1	Misc Intangible Plt (303000)	ED-AN	7,524	7,524		7,524	7,524		4,891	4,891		2,633	2,633
Total Production/Transmission			84,057	84,057		84,057	84,057		54,645	54,645		29,412	29,412
Distribution													
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013		2,013	2,013			
	Misc Intangible Plt (303000)	ED-WA	237	237		237	237		237	237			
Total Distribution			2,250	2,250		2,250	2,250		2,250	2,250			
General Plant - 303000													
7,4		CD-AA	20,177	14,597	3,915	1,665			9,780	9,780		4,817	4,817
9,1		CD-AN	812	643	169		643		418	418		225	225
		GD-ID	338		338								
		GD-WA	1,944		1,944								
		GD-OR	648			648							
Total General Plant - 303000			23,919	15,240	6,366	2,313		15,240	15,240	10,198	10,198	5,042	5,042
Miscellaneous IT Intangible Plant - 3031XX													
7,4		CD-AA	691,404	500,203	134,139	57,062		500,203	500,203	335,136	335,136	165,067	165,067
9,4		CD-AN	414	328	86		328		220	220		108	108
9,4		CD-ID	894	708	186		708	708			708		708
4		ED-AN	13,882	13,882			13,882	13,882	9,301	9,301		4,581	4,581
		ED-ID	396	396			396	396			396		396
		ED-WA	34,518	34,518			34,518	34,518	34,518	34,518			
8		GD-AA	36,795		25,874	10,921							
		GD-AN	196		196								
		GD-OR	21			21							
Total Miscellaneous IT Intangible Plt - 3031XX			778,520	550,035	160,481	68,004		514,413	514,413	344,657	344,657	1,104	169,756
Gas Underground Storage													
		GD-AN	19		19								
Total Gas Underground Storage			19		19								
General Plant - 390200, 396200													
7,4		CD-AA	2,404	1,740	466	198		1,740	1,740	1,166	1,166	574	574
4		ED-AN	802	802			802	802	537	537		265	265
		GD-OR	262			262							
Total General Plant - 390200, 396200			3,468	2,542	466	460		2,542	2,542	1,703	1,703	839	839
Total Amortization Expense			892,233	654,124	167,332	70,777		616,252	616,252	411,203	411,203	1,104	205,049

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended May 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	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	
Electric Production														
1	Steam (ED-AN)	(281,175,605)	(281,175,605)			(281,175,605)	(281,175,605)		(182,792,261)	(182,792,261)		(98,383,344)	(98,383,344)	
1	Hydro (ED-AN)	(118,558,909)	(118,558,909)			(118,558,909)	(118,558,909)		(77,075,147)	(77,075,147)		(41,483,762)	(41,483,762)	
1	Other (ED-AN)	(80,728,006)	(80,728,006)			(80,728,006)	(80,728,006)		(52,481,277)	(52,481,277)		(28,246,729)	(28,246,729)	
Total Electric Production		(480,462,520)	(480,462,520)			(480,462,520)	(480,462,520)		(312,348,685)	(312,348,685)		(168,113,835)	(168,113,835)	
Electric Transmission														
1	ED-AN	(186,794,481)	(186,794,481)			(186,794,481)	(186,794,481)		(121,435,092)	(121,435,092)		(65,359,389)	(65,359,389)	
Total Electric Transmission		(186,794,481)	(186,794,481)			(186,794,481)	(186,794,481)		(121,435,092)	(121,435,092)		(65,359,389)	(65,359,389)	
Electric Distribution														
	ED-ID	(145,578,419)	(145,578,419)			(145,578,419)	(145,578,419)					(145,578,419)	(145,578,419)	
	ED-WA	(234,565,380)	(234,565,380)			(234,565,380)	(234,565,380)	(234,565,380)		(234,565,380)				
Total Electric Distribution		(380,143,799)	(380,143,799)			(380,143,799)	(380,143,799)	(234,565,380)		(234,565,380)		(145,578,419)	(145,578,419)	
Gas Underground Storage														
	GD-AN	(12,663,883)		(12,663,883)										
	GD-OR	(451,337)		(451,337)										
Total Gas Underground Storage		(13,115,220)		(12,663,883)		(451,337)								
Gas Distribution														
	GD-AN	(1,467,030)		(1,467,030)										
	GD-ID	(53,222,999)		(53,222,999)										
	GD-WA	(106,834,916)		(106,834,916)										
	GD-OR	(88,416,158)		(88,416,158)			(88,416,158)							
Total Gas Distribution		(249,941,103)		(161,524,945)		(88,416,158)								
General Plant														
4	ED-AN	(34,722,676)	(34,722,676)			(34,722,676)	(34,722,676)		(23,264,193)	(23,264,193)		(11,458,483)	(11,458,483)	
	ED-ID	(5,770,541)	(5,770,541)			(5,770,541)	(5,770,541)				(5,770,541)		(5,770,541)	
	ED-WA	(11,514,884)	(11,514,884)			(11,514,884)	(11,514,884)	(11,514,884)		(11,514,884)				
7,4	CD-AA	(29,348,312)	(21,232,330)	(5,693,866)	(2,422,116)	(21,232,330)	(21,232,330)		(14,225,661)	(14,225,661)		(7,006,669)	(7,006,669)	
9,4	CD-AN	(11,083,093)	(8,780,137)	(2,302,956)		(8,780,137)	(8,780,137)		(5,882,692)	(5,882,692)		(2,897,445)	(2,897,445)	
9	CD-ID	(4,566,004)	(3,617,234)	(948,770)		(3,617,234)	(3,617,234)				(3,617,234)		(3,617,234)	
9	CD-WA	(2,254,730)	(1,786,220)	(468,510)		(1,786,220)	(1,786,220)	(1,786,220)		(1,786,220)				
8	GD-AA	(1,376,299)		(967,813)	(408,486)									
	GD-AN	(1,427,208)		(1,427,208)										
	GD-ID	(1,055,733)		(1,055,733)										
	GD-WA	(2,470,600)		(2,470,600)										
	GD-OR	(3,629,061)		(3,629,061)										
Total General Plant		(109,219,141)	(87,424,022)	(15,335,456)	(6,459,663)	(22,688,879)	(64,735,143)	(87,424,022)	(13,301,104)	(43,372,546)	(56,673,650)	(9,387,775)	(21,362,597)	(30,750,372)
Total Accumulated Depreciation		(1,419,676,264)	(1,134,824,822)	(189,524,284)	(95,327,158)	(402,832,678)	(731,992,144)	(1,134,824,822)	(247,866,484)	(477,156,323)	(725,022,807)	(154,966,194)	(254,835,821)	(409,802,015)

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

RESULTS OF OPERATIONS
ELECTRIC ACCUMULATED AMORTIZATION
For Month Ended May 31, 2013
Average of Monthly Averages Basis

Report ID:
E-AAMT-1A

AVISTA UTILITIES

Ref/Basis	System Total	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
Production/Transmission													
1 Franchises (302000) ED-AN	(6,812,153)	(6,812,153)			(6,812,153)	(6,812,153)		(4,428,581)	(4,428,581)		(2,383,572)	(2,383,572)	
1 Misc Intangible Plt (303000) ED-AN	(645,272)	(645,272)			(645,272)	(645,272)		(419,491)	(419,491)		(225,781)	(225,781)	
Total Production/Transmission	(7,457,425)	(7,457,425)			(7,457,425)	(7,457,425)		(4,848,072)	(4,848,072)		(2,609,353)	(2,609,353)	
Distribution													
Franchises (302000) ED-WA	(81,834)	(81,834)			(81,834)	(81,834)		(81,834)	(81,834)				
Misc Intangible Plt (303000) ED-WA	(23,410)	(23,410)			(23,410)	(23,410)		(23,410)	(23,410)				
Total Distribution	(105,244)	(105,244)			(105,244)	(105,244)		(105,244)	(105,244)				
General Plant - 303000													
7,4 CD-AA	(84,225)	(60,933)	(16,341)	(6,951)		(60,933)	(60,933)		(40,825)	(40,825)		(20,108)	(20,108)
9,1 CD-AN	(51,771)	(41,014)	(10,757)			(41,014)	(41,014)		(26,663)	(26,663)		(14,351)	(14,351)
GD-ID	(44,492)		(44,492)										
GD-WA	(77,295)		(77,295)										
GD-OR	(51,607)			(51,607)									
Total General Plant - 303000	(309,390)	(101,947)	(148,885)	(58,558)		(101,947)	(101,947)		(67,488)	(67,488)		(34,459)	(34,459)
Miscellaneous IT Intangible Plant -3031XX													
7,4 CD-AA	(22,659,574)	(16,393,296)	(4,396,183)	(1,870,095)		(16,393,296)	(16,393,296)		(10,983,508)	(10,983,508)		(5,409,788)	(5,409,788)
9,4 CD-AN	(207)	(164)	(43)			(164)	(164)		(110)	(110)		(54)	(54)
9 CD-ID	(893)	(707)	(186)		(707)	(707)	(707)				(707)	(707)	
4 ED-AN	(465,885)	(465,885)				(465,885)	(465,885)		(312,143)	(312,143)		(153,742)	(153,742)
ED-ID	(5,526)	(5,526)			(5,526)	(5,526)					(5,526)	(5,526)	
ED-WA	(623,756)	(623,756)			(623,756)	(623,756)	(623,756)						
8 GD-AA	(950,732)		(668,555)	(282,177)									
GD-AN	(8,310)		(8,310)										
GD-OR	(827)			(827)									
Total Miscellaneous IT Intangible Plant - 3031XX	(24,715,710)	(17,489,334)	(5,073,277)	(2,153,099)	(629,989)	(16,859,345)	(17,489,334)	(623,756)	(11,295,761)	(11,919,517)	(6,233)	(5,563,584)	(5,569,817)
Gas Underground Storage													
GD-AN	(239,490)		(239,490)										
Total Gas Underground Storage	(239,490)		(239,490)										
General Plant - 390200, 396200													
7,4 CD-AA	(169,815)	(122,854)	(32,946)	(14,015)		(122,854)	(122,854)		(82,312)	(82,312)		(40,542)	(40,542)
9 CD-ID	(4,538)	(3,595)	(943)		(3,595)	(3,595)					(3,595)	(3,595)	
9 CD-WA	(8,332)	(6,601)	(1,731)		(6,601)	(6,601)	(6,601)						
4 ED-AN	(48,157)	(48,157)				(48,157)	(48,157)		(32,265)	(32,265)		(15,892)	(15,892)
ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)						
GD-WA	(1,863)		(1,863)										
GD-OR	(50,425)			(50,425)									
Total General Plant - 390200, 396200	(393,808)	(291,885)	(37,483)	(64,440)	(120,874)	(171,011)	(291,885)	(117,279)	(114,577)	(231,856)	(3,595)	(56,434)	(60,029)
Total Accumulated Amortization	(33,221,067)	(25,445,835)	(5,499,135)	(2,276,097)	(856,107)	(24,589,728)	(25,445,835)	(846,279)	(16,325,898)	(17,172,177)	(9,828)	(8,263,830)	(8,273,658)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
99	389XXX	Land & Land Rights												
		ED-WA / ID / AN	398,740	13,687	362,279	22,774	398,740	0	0	0	0	0	0	0
		GD-WA / ID / AN	477,164	0	0	0	477,164	477,164	0	0	477,164	0	0	0
		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,110	0	0	2,849,788	2,849,788	0	0	764,227	764,227	0	325,095	325,095
9		CD-WA / ID / AN	1,205,950	372,902	346,374	236,090	955,366	97,809	90,851	61,924	250,584	0	0	0
		TOTAL ACCOUNT	6,493,039	386,589	708,653	3,108,652	4,203,894	574,973	90,851	826,151	1,491,975	472,075	325,095	797,170
99	390XXX	Structures & Improvements												
		ED-WA / ID / AN	6,640,040	872,304	2,106,027	3,661,709	6,640,040	0	0	0	0	0	0	0
		GD-WA / ID / AN	2,177,767	0	0	0	2,177,767	2,177,767	0	0	2,177,767	0	0	0
		GD-OR / AS	3,503,882	0	0	0	0	0	0	0	0	3,503,882	0	3,503,882
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	67,087,603	0	0	48,535,197	48,535,197	0	0	13,015,666	13,015,666	0	5,536,740	5,536,740
9		CD-WA / ID / AN	20,243,567	5,518,983	4,454,180	6,063,993	16,037,156	1,447,583	1,168,294	1,590,534	4,206,411	0	0	0
		TOTAL ACCOUNT	99,652,859	6,391,287	6,560,207	58,260,899	71,212,393	3,625,350	1,168,294	14,606,200	19,399,844	3,503,882	5,536,740	9,040,622
99	391XXX	Office Furniture & Equipment												
		ED-WA / ID / AN	7,835,742	2,315,658	14,649	5,505,435	7,835,742	0	0	0	0	0	0	0
		GD-WA / ID / AN	6,650	0	0	0	6,650	0	0	6,650	6,650	0	0	0
		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	470,176	0	0	0	0	0	0	330,628	330,628	0	139,548	139,548
7		CD-AA	44,586,683	0	0	32,256,682	32,256,682	0	0	8,650,262	8,650,262	0	3,679,739	3,679,739
9		CD-WA / ID / AN	103,485	0	11,041	70,941	81,982	0	2,896	18,607	21,503	0	0	0
		TOTAL ACCOUNT	53,002,736	2,315,658	25,690	37,833,058	40,174,406	0	2,896	9,006,147	9,009,043	0	3,819,287	3,819,287
99	392XXX	Transportation Equipment												
		ED-WA / ID / AN	19,033,842	8,473,123	3,431,668	7,129,051	19,033,842	0	0	0	0	0	0	0
		GD-WA / ID / AN	7,716,933	0	0	0	7,716,933	4,856,821	1,635,077	1,225,035	7,716,933	0	0	0
		GD-OR / AS	2,651,769	0	0	0	2,651,769	0	0	0	0	2,651,769	0	2,651,769
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,797	0	0	383,287	383,287	0	0	102,786	102,786	0	43,724	43,724
9		CD-WA / ID / AN	4,666,629	1,475,510	688,159	1,533,281	3,696,950	387,014	180,498	402,167	969,679	0	0	0
		TOTAL ACCOUNT	34,598,970	9,948,633	4,119,827	9,045,619	23,114,079	5,243,835	1,815,575	1,729,988	8,789,398	2,651,769	43,724	2,695,493

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	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
9		CD-WA / ID / AN	2,194,610	110,638	141,541	1,486,413	1,738,592	29,019	37,125	389,874	456,018	0	0	0
		TOTAL ACCOUNT	2,731,437	121,377	156,286	1,856,258	2,133,921	113,290	37,125	389,874	540,289	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,211,609	1,114,680	354,603	1,742,326	3,211,609	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,981,889	0	0	0	0	2,122,362	441,451	418,076	2,981,889	0	0	0
99		GD-OR / AS	913,406	0	0	0	0	0	0	0	0	913,406	0	913,406
8		GD-AA	1,355,370	0	0	0	0	0	0	953,096	953,096	0	402,274	402,274
7		CD-AA	8,877,454	0	0	6,422,483	6,422,483	0	0	1,722,315	1,722,315	0	732,656	732,656
9		CD-WA / ID / AN	377,109	44,900	25,093	228,756	298,749	11,777	6,582	60,001	78,360	0	0	0
		TOTAL ACCOUNT	17,716,837	1,159,580	379,696	8,393,565	9,932,841	2,134,139	448,033	3,153,488	5,735,660	913,406	1,134,930	2,048,336
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	920,024	164,888	81,624	673,512	920,024	0	0	0	0	0	0	0
99		GD-WA / ID / AN	171,605	0	0	0	0	55,845	18,213	97,547	171,605	0	0	0
99		GD-OR / AS	152,474	0	0	0	0	0	0	0	0	152,474	0	152,474
8		GD-AA	82,554	0	0	0	0	0	0	58,052	58,052	0	24,502	24,502
7		CD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	0	29,353	29,353
9		CD-WA / ID / AN	163,229	7,956	2,540	118,816	129,312	2,087	666	31,164	33,917	0	0	0
		TOTAL ACCOUNT	1,845,549	172,844	84,164	1,049,636	1,306,644	57,932	18,879	255,765	332,576	152,474	53,855	206,329
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,287,466	18,193,687	10,709,077	10,384,702	39,287,466	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,397,088	0	0	0	0	2,693,338	873,256	830,494	4,397,088	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,037	0	0	400,823	400,823	0	0	107,489	107,489	0	45,725	45,725
9		CD-WA / ID / AN	1,520,558	258,924	410,518	535,159	1,204,601	67,914	107,675	140,368	315,957	0	0	0
		TOTAL ACCOUNT	45,802,983	18,452,611	11,119,595	11,320,684	40,892,890	2,761,252	980,931	1,078,351	4,820,534	43,834	45,725	89,559

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,022,775	9,740,097	2,859,867	36,422,811	49,022,775	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,145,605	0	0	0	0	593,552	458,634	93,419	1,145,605	0	0	0
99		GD-OR / AS	994,441	0	0	0	0	0	0	0	0	994,441	0	994,441
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	294,702
7		CD-AA	18,399,563	0	0	13,311,348	13,311,348	0	0	3,569,699	3,569,699	0	1,518,516	1,518,516
9		CD-WA/ ID / AN	12,814,964	385,368	3,211,489	6,555,286	10,152,143	101,079	842,346	1,719,396	2,662,821	0	0	0
		TOTAL ACCOUNT	83,370,280	10,125,465	6,071,356	56,289,445	72,486,266	694,631	1,300,980	6,080,744	8,076,355	994,441	1,813,218	2,807,659
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	30,511	0	2,299	28,212	30,511	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	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
7		CD-AA	444,595	0	0	321,647	321,647	0	0	86,256	86,256	0	36,692	36,692
9		CD-WA/ ID / AN	5,129	31	41	3,991	4,063	8	11	1,047	1,066	0	0	0
		TOTAL ACCOUNT	482,602	31	2,340	353,850	356,221	8	11	87,303	87,322	2,367	36,692	39,059
		TOTAL GENERAL PLANT	345,697,292	49,074,075	29,227,814	187,511,666	265,813,555	15,205,410	5,863,575	37,214,011	58,282,996	8,791,475	12,809,266	21,600,741

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended May 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS*****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,101,673	153,179	0	1,948,494	2,101,673	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,631,808	0	0	2,627,468	2,627,468	0	0	704,607	704,607	0	299,733	299,733
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	0
		TOTAL ACCOUNT	7,483,683	153,179	0	4,729,697	4,882,876	964,981	181,037	744,930	1,890,948	410,126	299,733	709,859
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,922,678	2,075,227	23,524	823,927	2,922,678	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,176,401	0	0	0	0	0	0	1,530,445	1,530,445	0	645,956	645,956
7		CD-AA	41,537,839	0	0	30,050,965	30,050,965	0	0	8,058,756	8,058,756	0	3,428,118	3,428,118
9		CD-WA / ID / AN	78,444	0	42,465	19,679	62,144	0	11,138	5,162	16,300	0	0	0
		TOTAL ACCOUNT	46,715,362	2,075,227	65,989	30,894,571	33,035,787	0	11,138	9,594,363	9,605,501	0	4,074,074	4,074,074
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	63,290	0	0	63,290	63,290	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,271,655	0	0	2,366,911	2,366,911	0	0	634,734	634,734	0	270,010	270,010
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,347,702	0	0	2,430,201	2,430,201	0	0	646,260	646,260	1,231	270,010	271,241
		TOTAL	57,546,747	2,228,406	65,989	38,054,469	40,348,864	964,981	192,175	10,985,553	12,142,709	411,357	4,643,817	5,055,174

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(36,061,393)	(26,088,975)	(6,996,271)	(2,976,147)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,924,322)	(1,524,467)	(399,855)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
		Total	<u>(38,294,741)</u>	<u>(27,837,010)</u>	<u>(7,456,080)</u>	<u>(3,001,651)</u>

ALLOCATION RATIOS:

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

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

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		947,878	947,878		947,878	947,878		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		479,802	479,802		479,802	479,802		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,366,554	6,366,554		5,138,916	5,138,916		1,227,638	1,227,638
1	154300	PLANT MATERIALS & OPER SUP-CS2		270,349	270,349		218,219	218,219		52,130	52,130
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		741,949	741,949		598,882	598,882		143,067	143,067
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		10,439	10,439		8,426	8,426		2,013	2,013
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(880)	(880)		(710)	(710)		(170)	(170)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		23,367	23,367		18,861	18,861		4,506	4,506
99	163998	COMMON WORKING CAPITAL	18,789,967		18,789,967	15,941,819		15,941,819	2,848,148		2,848,148
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	0		0	0		0	0		0
TOTAL			18,789,967	8,839,458	27,629,425	15,941,819	7,410,274	23,352,093	2,848,148	1,429,184	4,277,332

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%