

RESULTS OF OPERATIONS

Report ID:
G-ROR-1A

AVISTA UTILITIES

GAS RATE OF RETURN

For Month Ended May 31, 2013

Average of Monthly Averages Basis

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	(697,180)	(655,988)	(41,192)
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	(697,180)	(655,988)	(41,192)
G-APL		Gas Net Adjusted Rate Base	318,233,339	211,188,308	107,045,031
		RATE OF RETURN	-0.219%	-0.311%	-0.038%

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11-01-2012	100.000%	69.990%	30.010%
2	Input	Number of Customers Percent	05-31-2013	226,096 100.000%	150,127 66.400%	75,969 33.600%
3	G-OPS	Direct Distribution Operating Expense Percent		1,044,607 100.000%	785,916 75.236%	258,691 24.764%
	Input	Jurisdictional 4-Factor Ratio	12-31-2012			
		Direct O & M Accounts 798 - 894		3,867,623	2,782,690	1,084,933
		Direct O & M Accounts 901 - 935		8,564,260	7,131,870	1,432,390
		Total		12,431,883	9,914,560	2,517,323
		Percentage		100.000%	79.751%	20.249%
		Direct Labor				
		Amount: Accounts 798 - 894		6,378,039	4,276,726	2,101,313
		Amount: Accounts 901 - 935		3,179,345	2,561,572	617,773
		Total		9,557,384	6,838,298	2,719,086
		Percentage		100.000%	71.550%	28.450%
		Total Number of Customers		226,219	150,113	76,106
		Percentage		100.000%	66.357%	33.643%
		Total Direct Plant		315,235,804	204,120,984	111,114,820
		Percentage		100.000%	64.752%	35.248%
4		Total Four Factor Allocators Percent		400.000% 100.000%	282.410% 70.603%	117.590% 29.397%

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

AVISTA UTILITIES

6	Input	Actual Therms Purchased Percent	05-31-2013	9,978,641 100.000%	6,883,267 68.980%	3,095,374 31.020%	
	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	XXXXXX
		Adjustments		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	XXXXXX
		Total		81,617,478	61,521,179	14,476,188	5,620,111
		Percentage		100.000%	75.377%	17.737%	6.886%
		Number of Customers at		685,332	362,462	226,219	96,651
		Percentage		100.000%	52.888%	33.009%	14.103%
		Net Direct Plant		2,540,576,273	2,027,886,265	345,513,055	167,176,953
		Percentage		100.000%	79.820%	13.600%	6.580%
7		Total Percentages		400.000%	289.385%	77.605%	33.010%
		Average (CD AA)		100.000%	72.346%	19.401%	8.253%

RESULTS OF OPERATIONS	Report ID:
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For Month Ended May 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		8,210,713	0	5,319,674	2,891,039
	Direct O & M Accts 901 - 935		10,885,298	0	7,836,155	3,049,143
	Direct O & M Accts 901 - 905 Utility 9 Only		1,411,705	0	1,411,705	XXXXXX
	Total		20,507,716	0	14,567,534	5,940,182
	Percentage		100.000%	0.000%	71.034%	28.966%
	Direct Labor Accts 580 - 894		11,244,329	0	7,983,762	3,260,567
	Direct Labor Accts 901 - 935		1,531,702	0	413,533	1,118,169
	Direct Labor Accts 901 - 905 Utility 9 Only		3,510,601	0	3,510,601	XXXXXX
	Total		16,286,632	0	11,907,896	4,378,736
	Percentage		100.000%	0.000%	73.115%	26.885%
	Number of Customers at		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%
8	Total Percentages		400.000%	0.000%	281.279%	118.721%
	Average (GD AA)		100.000%	0.000%	70.320%	29.680%
Input	Elec/Gas North 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 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 580 - 894		61,509,081	51,029,386	10,479,695	0
	Direct Labor Accts 901 - 935		3,968,432	3,333,358	635,074	0
	Total		65,477,513	54,362,744	11,114,769	0
	Percentage		100.000%	83.025%	16.975%	0.000%
	Number of Customers at		588,681	362,462	226,219	0
	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%
9	Total Percentages		400.000%	316.884%	83.116%	0.000%
	Average (CD AN/ID/WA)		100.000%	79.221%	20.779%	0.000%

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

AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	12-31-2012	100.000%	0.000%	80.600%	19.400%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	12-31-2012	235,505,909	162,882,603	72,623,306	
			100.000%	69.163%	30.837%	
11	Book Depreciation Percent		1,287,329	865,511	421,818	
			100.000%	67.233%	32.767%	
12	Net Gas Plant (before DFIT) Percent		379,025,928	251,622,826	127,403,102	
			100.000%	66.387%	33.613%	
13	G-PLT Net Gas General Plant Percent		42,910,059	31,176,700	11,733,359	
			100.000%	72.656%	27.344%	
14	Net Allocated Schedule M's Percent		214,317	182,382	31,935	
			100.000%	85.099%	14.901%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-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
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	9,042,168	0	9,042,168	6,196,802	0	6,196,802	2,845,366	0	2,845,366
99	4812XX	Commercial - Firm & Interruptible	4,438,353	0	4,438,353	3,079,454	0	3,079,454	1,358,899	0	1,358,899
99	4813XX	Industrial-Firm	218,356	0	218,356	123,841	0	123,841	94,515	0	94,515
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	17,859	0	17,859	15,531	0	15,531	2,328	0	2,328
99	499XXX	Unbilled Revenue	(4,609,155)	0	(4,609,155)	(3,147,120)	0	(3,147,120)	(1,462,035)	0	(1,462,035)
		TOTAL SALES TO ULTIMATE CUSTOMERS	9,107,581	0	9,107,581	6,268,508	0	6,268,508	2,839,073	0	2,839,073
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	5,798,647	0	5,798,647	3,999,907	0	3,999,907	1,798,740	0	1,798,740
99	488000	Miscellaneous Service Revenues	2,552	0	2,552	1,222	0	1,222	1,330	0	1,330
99	489300	Transportation For Others	369,668	0	369,668	325,979	0	325,979	43,689	0	43,689
99	493000	Rent from Gas Property	192	0	192	192	0	192	0	0	0
4	495000	Other Gas Revenues	504,340	19,460	523,800	349,240	13,739	362,979	155,100	5,721	160,821
		TOTAL OTHER OPERATING REVENUES	6,675,399	19,460	6,694,859	4,676,540	13,739	4,690,279	1,998,859	5,721	2,004,580
		TOTAL GAS REVENUES	15,782,980	19,460	15,802,440	10,945,048	13,739	10,958,787	4,837,932	5,721	4,843,653
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	14,301,774	0	14,301,774	9,838,999	0	9,838,999	4,462,775	0	4,462,775
6	808XXX	Net Natural Gas Storage Transactions	(4,013,581)	0	(4,013,581)	(2,768,568)	0	(2,768,568)	(1,245,013)	0	(1,245,013)
6	811000	Gas Used for Products Extraction	(65,447)	0	(65,447)	(45,145)	0	(45,145)	(20,302)	0	(20,302)
10	813000	Other Gas Expenses	0	83,001	83,001	0	57,406	57,406	0	25,595	25,595
99	813010	Gas Technology Institute (GTI) Expenses	4,065	0	4,065	2,868	0	2,868	1,197	0	1,197
		TOTAL PRODUCTION EXPENSES	10,226,811	83,001	10,309,812	7,028,154	57,406	7,085,560	3,198,657	25,595	3,224,252
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	1,286	1,286	0	900	900	0	386	386
1	824000	Other Expenses	0	42,770	42,770	0	29,935	29,935	0	12,835	12,835
1	837000	Other Equipment	0	46,029	46,029	0	32,216	32,216	0	13,813	13,813
		TOTAL UNDERGROUND STORAGE OPER EXP	0	90,085	90,085	0	63,051	63,051	0	27,034	27,034
G-DEPX		Depreciation Expense-Underground Storage	0	45,045	45,045	0	31,527	31,527	0	13,518	13,518
G-AMTX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	2,560	2,560	0	1,792	1,792	0	768	768
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	47,624	47,624	0	33,332	33,332	0	14,292	14,292
		TOTAL UNDERGROUND STORAGE EXPENSES	0	137,709	137,709	0	96,383	96,383	0	41,326	41,326

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-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
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	26,320	99,225	125,545	21,962	74,653	96,615	4,358	24,572	28,930
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	153,590	99,740	253,330	122,176	75,040	197,216	31,414	24,700	56,114
3	875000	Measuring & Reg Sta Exp-General	10,510	0	10,510	7,445	0	7,445	3,065	0	3,065
3	876000	Measuring & Reg Sta Exp-Industrial	769	0	769	23	0	23	746	0	746
3	877000	Measuring & Reg Sta Exp-City Gate	14,693	0	14,693	9,043	0	9,043	5,650	0	5,650
3	878000	Meter & House Regulator Expenses	114,594	0	114,594	103,327	0	103,327	11,267	0	11,267
3	879000	Customer Installation Expenses	147,563	6,700	154,263	94,426	5,041	99,467	53,137	1,659	54,796
3	880000	Other Expenses	98,013	99,198	197,211	66,102	74,633	140,735	31,911	24,565	56,476
3	881000	Rents	0	1,996	1,996	0	1,502	1,502	0	494	494
MAINTENANCE											
3	885000	Supervision & Engineering	19,877	0	19,877	3,248	0	3,248	16,629	0	16,629
3	887000	Mains	148,016	0	148,016	112,368	0	112,368	35,648	0	35,648
3	889000	Measuring & Reg Sta Exp-General	7,891	0	7,891	2,573	0	2,573	5,318	0	5,318
3	890000	Measuring & Reg Sta Exp-Industrial	2,803	0	2,803	1,068	0	1,068	1,735	0	1,735
3	891000	Measuring & Reg Sta Exp-City Gate	6,094	0	6,094	3,731	0	3,731	2,363	0	2,363
3	892000	Services	225,044	1,471	226,515	192,231	1,107	193,338	32,813	364	33,177
3	893000	Meters & House Regulators	68,830	65,543	134,373	46,193	49,312	95,505	22,637	16,231	38,868
3	894000	Other Equipment	0	18,969	18,969	0	14,272	14,272	0	4,697	4,697
TOTAL DISTRIBUTION OPERATING EXP			1,044,607	392,842	1,437,449	785,916	295,560	1,081,476	258,691	97,282	355,973
G-DEPX		Depreciation Expense-Distribution	974,805	5,209	980,014	645,000	3,593	648,593	329,805	1,616	331,421
G-OTX		Taxes Other Than FIT	1,100,338	0	1,100,338	917,081	0	917,081	183,257	0	183,257
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			2,075,143	5,209	2,080,352	1,562,081	3,593	1,565,674	513,062	1,616	514,678
TOTAL DISTRIBUTION EXPENSES			3,119,750	398,051	3,517,801	2,347,997	299,153	2,647,150	771,753	98,898	870,651
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	17,559	17,559	0	11,659	11,659	0	5,900	5,900
2	902000	Meter Reading Expenses	171,727	6,183	177,910	150,944	4,106	155,050	20,783	2,077	22,860
G-903	903XXX	Customer Records & Collection Expenses	113,403	341,361	454,764	70,312	226,664	296,976	43,091	114,697	157,788
2	904000	Uncollectible Accounts	0	129,285	129,285	0	85,845	85,845	0	43,440	43,440
2	905000	Misc Customer Accounts	0	4,757	4,757	0	3,159	3,159	0	1,598	1,598
TOTAL CUSTOMER ACCOUNTS EXPENSES			285,130	499,145	784,275	221,256	331,433	552,689	63,874	167,712	231,586
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	203,987	16,838	220,825	200,464	11,180	211,644	3,523	5,658	9,181
2	909000	Advertising	1,512	45,022	46,534	756	29,895	30,651	756	15,127	15,883
2	910000	Misc Customer Service & Info Exp	0	8,469	8,469	0	5,623	5,623	0	2,846	2,846
TOTAL CUSTOMER SERVICE & INFO EXP			205,499	70,329	275,828	201,220	46,698	247,918	4,279	23,631	27,910

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-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
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	(1,646)	(1,646)	0	(1,093)	(1,093)	0	(553)	(553)
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	(1,646)	(1,646)	0	(1,093)	(1,093)	0	(553)	(553)
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	8,638	434,283	442,921	5,283	306,617	311,900	3,355	127,666	131,021
4	921000	Office Supplies & Expenses	7	82,472	82,479	7	58,228	58,235	0	24,244	24,244
4	922000	Admin. Expenses Transferred - Credit	0	(1,479)	(1,479)	0	(1,044)	(1,044)	0	(435)	(435)
4	923000	Outside Services Employed	0	213,144	213,144	0	150,486	150,486	0	62,658	62,658
4	924000	Property Insurance Premium	0	34,880	34,880	0	24,626	24,626	0	10,254	10,254
4	925XXX	Injuries and Damages	0	111,762	111,762	0	78,907	78,907	0	32,855	32,855
4	926XXX	Employee Pensions and Benefits	0	32,501	32,501	0	22,947	22,947	0	9,554	9,554
4	928000	Regulatory Commission Expenses	54,546	34,902	89,448	31,351	24,642	55,993	23,195	10,260	33,455
4	930000	Miscellaneous General Expenses	396	144,202	144,598	189	101,811	102,000	207	42,391	42,598
4	931000	Rents	891	22,697	23,588	834	16,025	16,859	57	6,672	6,729
4	935000	Maintenance of General Plant	28,216	156,670	184,886	23,423	110,614	134,037	4,793	46,056	50,849
TOTAL ADMIN & GEN OPERATING EXP			92,694	1,266,034	1,358,728	61,087	893,859	954,946	31,607	372,175	403,782
G-DEPX		Depreciation Expense-General Plant	29,864	232,406	262,270	21,305	164,086	185,391	8,559	68,320	76,879
G-AMTX		Amortization Expense - General Plant - 303000	2,282	4,084	6,366	1,944	2,883	4,827	338	1,201	1,539
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	186	160,295	160,481	0	113,173	113,173	186	47,122	47,308
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	466	466	0	329	329	0	137	137
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	297,214	0	297,214	297,214	0	297,214	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407429	Reg Credit Decoupling Rebate	(167)	0	(167)	(167)	0	(167)	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			329,379	397,251	726,630	320,296	280,471	600,767	9,083	116,780	125,863
TOTAL ADMIN & GENERAL EXPENSES			422,073	1,663,285	2,085,358	381,383	1,174,330	1,555,713	40,690	488,955	529,645
TOTAL EXPENSES BEFORE FIT			14,259,263	2,849,874	17,109,137	10,180,010	2,004,310	12,184,320	4,079,253	845,564	4,924,817
NET OPERATING INCOME (LOSS) BEFORE FIT					(1,306,697)			(1,225,533)			(81,164)
G-FIT		FEDERAL INCOME TAX			(464,391)			(424,570)			(39,821)
G-FIT		DEFERRED FEDERAL INCOME TAX			(141,813)			(142,995)			1,182
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(3,313)			(1,980)			(1,333)
GAS NET OPERATING INCOME (LOSS)					(697,180)			(655,988)			(41,192)

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-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
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			69.990%				30.010%
G-ALL	2	Number of Customers		100.000%			66.400%				33.600%
G-ALL	3	Direct Distribution Operating Expense		100.000%			75.236%				24.764%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			70.603%				29.397%
G-ALL	6	Actual Therms Purchased		100.000%			68.980%				31.020%
G-ALL	10	Actual Annual Throughput		100.000%			69.163%				30.837%
G-ALL	99	Not Allocated		0.000%			0.000%				0.000%

RESULTS OF OPERATIONS
ALLOCATION OF PURCHASED GAS COSTS
 For Month Ended May 31, 2013
 Average of Monthly Averages Basis

Report ID:
G-804-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	8,848,298	0	8,848,298	6,103,240	0	6,103,240	2,745,058	0	2,745,058
1	804001	Pipeline Demand Costs	2,208,643	0	2,208,643	1,545,829	0	1,545,829	662,814	0	662,814
1	804002	Transport Variable Charges	56,771	0	56,771	39,734	0	39,734	17,037	0	17,037
6	804010	Gas Costs - Fixed Hedge	165,314	0	165,314	114,034	0	114,034	51,280	0	51,280
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	13,018	0	13,018	8,980	0	8,980	4,038	0	4,038
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	(1,145,460)	0	(1,145,460)	(790,138)	0	(790,138)	(355,322)	0	(355,322)
6	804700	Gas Costs - Offsystem Bookout	79,421	0	79,421	54,785	0	54,785	24,636	0	24,636
6	804711	Gas Costs - Offsystem Bookout Offset	(79,421)	0	(79,421)	(54,785)	0	(54,785)	(24,636)	0	(24,636)
6	804730	Gas Costs - Intracompany LDC Gas	4,792,570	0	4,792,570	3,305,915	0	3,305,915	1,486,655	0	1,486,655
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(250,165)	0	(250,165)	(197,510)	0	(197,510)	(52,655)	0	(52,655)
99	805120	Gas Expense - Rate Deferrals	(387,215)	0	(387,215)	(291,085)	0	(291,085)	(96,130)	0	(96,130)
		TOTAL PURCHASED GAS COSTS	14,301,774	0	14,301,774	9,838,999	0	9,838,999	4,462,775	0	4,462,775

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	6	Actual Therms Purchased	100.000%	68.980%	31.020%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 903
 For Month Ended May 31, 2013
 Average of Monthly Averages Basis

Report ID:
G-903-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	113,403	341,361	454,764	70,312	226,664	296,976	43,091	114,697	157,788
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			113,403	341,361	454,764	70,312	226,664	296,976	43,091	114,697	157,788

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.400%	33.600%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.387%	33.613%

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 908
 For Month Ended May 31, 2013
 Average of Monthly Averages Basis

Report ID:
G-908-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	19,045	16,838	35,883	15,522	11,180	26,702	3,523	5,658	9,181
99	908600	Public Purpose Tariff Rider Expense Offset	332,291	0	332,291	332,291	0	332,291	0	0	0
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(147,349)	0	(147,349)	(147,349)	0	(147,349)	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			203,987	16,838	220,825	200,464	11,180	211,644	3,523	5,658	9,181

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.400%	33.600%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

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 Cost of Debt		3.041%	3.088%
	Total Weighted Cost		3.041%	3.088%
G-APL	Net Rate Base	318,233,339	211,188,308	107,045,031
	Interest Deduction for FIT Calculation	9,727,787	6,422,236	3,305,551

1 #
2 #

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	15,802,440	10,958,787	4,843,653	
G-OPS	Operating & Maintenance Expense	14,254,531	9,984,547	4,269,984	
G-OPS	Book Deprec/Amort and Reg Amortizations	1,751,708	1,280,900	470,808	
G-OTX	Taxes Other than FIT	1,102,898	918,873	184,025	
	Net Operating Income Before FIT	(1,306,697)	(1,225,533)	(81,164)	
G-INT	Less: Interest Expense	810,649	535,186	275,463	
G-SCM	Schedule M Adjustments	790,516	547,663	242,853	
	Taxable Net Operating Income	(1,326,830)	(1,213,056)	(113,774)	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	(464,391)	(424,570)	(39,821)	
G-DTE	Deferred FIT	(141,813)	(142,995)	1,182	
99	411400 Amortized Investment Tax Credit	(3,313)	(1,980)	(1,333)	
	Total FIT/Deferred FIT & ITC	(609,517)	(569,545)	(39,972)	
ALLOCATION RATIOS:					
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-SCM-1A
GAS SCHEDULE M ITEMS	
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
	997000	Book Depreciation & Amortization	1,007,135	447,525	1,454,660	668,248	315,605	983,853	338,887	131,920	470,807
12	997001	Contributions In Aid of Construction	0	33,785	33,785	0	22,429	22,429	0	11,356	11,356
2	997002	Injuries and Damages	0	75,000	75,000	0	49,800	49,800	0	25,200	25,200
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	87,737	87,737	0	61,945	61,945	0	25,792	25,792
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(637,379)	0	(637,379)	(488,595)	0	(488,595)	(148,784)	0	(148,784)
4	997015	Airplane Lease Payments	0	8,965	8,965	0	6,330	6,330	0	2,635	2,635
12	997016	Redemption Expense Amortization	0	30,457	30,457	0	20,219	20,219	0	10,238	10,238
4	997020	FAS87 Current Pension Accrual	0	286,424	286,424	0	202,224	202,224	0	84,200	84,200
99	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	297,035	0	297,035	297,035	0	297,035	0	0	0
12	997032	Interest Rate Swaps	0	591,238	591,238	0	392,505	392,505	0	198,733	198,733
4	997033	DSM Tariff Rider	56,758	0	56,758	35,942	0	35,942	20,816	0	20,816
12	997048	AFUDC	0	(17,930)	(17,930)	0	(11,903)	(11,903)	0	(6,027)	(6,027)
11	997049	Tax Depreciation	0	(1,991,766)	(1,991,766)	0	(1,339,124)	(1,339,124)	0	(652,642)	(652,642)
1	997055	Deferred Gas Exchange	0	500,000	500,000	0	349,950	349,950	0	150,050	150,050
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(147,349)	0	(147,349)	(147,349)	0	(147,349)	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	110,550	110,550	0	74,326	74,326	0	36,224	36,224
4	997081	Deferred Compensation	0	31,915	31,915	0	22,533	22,533	0	9,382	9,382
4	997082	Meal Disallowances	0	7,362	7,362	0	5,198	5,198	0	2,164	2,164
4	997083	Paid Time Off	0	39,892	39,892	0	28,165	28,165	0	11,727	11,727
2	997084	Customer Uncollectibles	0	(26,838)	(26,838)	0	(17,820)	(17,820)	0	(9,018)	(9,018)
		TOTAL SCHEDULE M ADJUSTMENTS	576,200	214,316	790,516	365,281	182,382	547,663	210,919	31,934	242,853

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.990%	30.010%
G-ALL	2	Number of Customers	100.000%	66.400%	33.600%
G-ALL	3	Direct Distribution Operating Expense	100.000%	75.236%	24.764%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	6	Actual Therms Purchased	100.000%	68.980%	31.020%
G-ALL	11	Book Depreciation	100.000%	67.233%	32.767%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.387%	33.613%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	(250,651)	(213,301)	(37,350)
99	410100	Deferred Federal Income Tax Exp	99,255	54,466	44,789
		SUBTOTAL	(151,396)	(158,835)	7,439
14	411100	Deferred Federal Income Tax Expense - Allocated	(41,989)	(35,732)	(6,257)
99	411100	Deferred Federal Income Tax Exp	51,572	51,572	0
		SUBTOTAL	9,583	15,840	(6,257)
		Total Deferred Federal Income Tax Expense	(141,813)	(142,995)	1,182

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	85.099%	14.901%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-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
		UNDERGROUND STORAGE									
16	408190	R&P Property Tax - Storage	0	2,560	2,560	0	1,792	1,792	0	768	768
		TOTAL UNDERGROUND STORAGE TAX	0	2,560	2,560	0	1,792	1,792	0	768	768
		DISTRIBUTION									
99	408110	State Excise Tax	372,978	0	372,978	372,978	0	372,978	0	0	0
99	408120	Municipal Occupation & License Tax	440,433	0	440,433	356,779	0	356,779	83,654	0	83,654
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	293,491	0	293,491	187,324	0	187,324	106,167	0	106,167
99	409100	State Income Tax	(6,564)	0	(6,564)	0	0	0	(6,564)	0	(6,564)
		TOTAL DISTRIBUTION TAX	1,100,338	0	1,100,338	917,081	0	917,081	183,257	0	183,257
		TOTAL TAXES OTHER THAN FIT	1,100,338	2,560	1,102,898	917,081	1,792	918,873	183,257	768	184,025

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
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RESULTS OF OPERATIONS	Report ID: G-PLT-1A
GAS 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
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,146,018	744,930	1,890,948	964,981	525,943	1,490,924	181,037	218,987	400,024
4	3031XX	Misc Intangible IT Plant (3031XX)	11,138	10,240,623	10,251,761	0	7,230,187	7,230,187	11,138	3,010,436	3,021,574
4		TOTAL INTANGIBLE PLANT	1,157,156	10,985,553	12,142,709	964,981	7,756,130	8,721,111	192,175	3,229,423	3,421,598
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	466,805	466,805	0	326,717	326,717	0	140,088	140,088
1	351XXX	Structures & Improvements	0	1,436,112	1,436,112	0	1,005,135	1,005,135	0	430,977	430,977
1	352XXX	Wells	0	18,375,262	18,375,262	0	12,860,846	12,860,846	0	5,514,416	5,514,416
1	353000	Lines	0	1,044,478	1,044,478	0	731,030	731,030	0	313,448	313,448
1	354000	Compressor Station Equipment	0	11,561,270	11,561,270	0	8,091,733	8,091,733	0	3,469,537	3,469,537
1	355000	Measuring & Regulating Equipment	0	269,430	269,430	0	188,574	188,574	0	80,856	80,856
1	356000	Purification Equipment	0	403,712	403,712	0	282,558	282,558	0	121,154	121,154
1	357000	Other Equipment	0	1,560,519	1,560,519	0	1,092,207	1,092,207	0	468,312	468,312
		TOTAL UNDERGROUND STORAGE PLANT	0	35,117,588	35,117,588	0	24,578,800	24,578,800	0	10,538,788	10,538,788
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	89,013	0	89,013	64,343	0	64,343	24,670	0	24,670
6	374400	Land & Land Rights	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	827,108	21,450	848,558	559,082	14,796	573,878	268,026	6,654	274,680
6	376000	Mains	233,473,755	2,512,521	235,986,276	151,428,231	1,733,137	153,161,368	82,045,524	779,384	82,824,908
6	378000	Measuring & Reg Station Equip-General	5,272,006	57,440	5,329,446	3,198,231	39,622	3,237,853	2,073,775	17,818	2,091,593
6	379000	Measuring & Reg Station Equip-City Gate	6,005,055	0	6,005,055	1,845,034	0	1,845,034	4,160,021	0	4,160,021
6	380000	Services	152,352,103	0	152,352,103	103,195,783	0	103,195,783	49,156,320	0	49,156,320
6	381000	Meters	64,814,403	0	64,814,403	43,239,004	0	43,239,004	21,575,399	0	21,575,399
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,016,967	0	3,016,967	2,383,981	0	2,383,981	632,986	0	632,986
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	465,914,643	2,591,411	468,506,054	305,914,787	1,787,555	307,702,342	159,999,856	803,856	160,803,712

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-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
		GENERAL PLANT									
4	389XXX	Land & Land Rights	665,824	826,151	1,491,975	574,973	583,287	1,158,260	90,851	242,864	333,715
4	390XXX	Structures & Improvements	4,793,644	14,606,200	19,399,844	3,625,350	10,312,415	13,937,765	1,168,294	4,293,785	5,462,079
4	391XXX	Office Furniture & Equipment	2,896	9,006,147	9,009,043	0	6,358,610	6,358,610	2,896	2,647,537	2,650,433
4	392XXX	Transportation Equipment	7,059,411	1,729,987	8,789,398	5,243,835	1,221,423	6,465,258	1,815,576	508,564	2,324,140
4	393000	Stores Equipment	150,416	389,874	540,290	113,291	275,263	388,554	37,125	114,611	151,736
4	394000	Tools, Shop & Garage Equipment	2,582,171	3,153,488	5,735,659	2,134,139	2,226,457	4,360,596	448,032	927,031	1,375,063
4	395000	Laboratory Equipment	76,811	255,767	332,578	57,932	180,579	238,511	18,879	75,188	94,067
4	396XXX	Power Operated Equipment	3,742,183	1,078,351	4,820,534	2,761,251	761,348	3,522,599	980,932	317,003	1,297,935
4	397XXX	Communications Equipment	1,995,612	6,080,744	8,076,356	694,631	4,293,188	4,987,819	1,300,981	1,787,556	3,088,537
4	398000	Miscellaneous Equipment	19	87,302	87,321	8	61,638	61,646	11	25,664	25,675
		TOTAL GENERAL PLANT	21,068,987	37,214,011	58,282,998	15,205,410	26,274,208	41,479,618	5,863,577	10,939,803	16,803,380
		TOTAL PLANT IN SERVICE	488,140,786	85,908,563	574,049,349	322,085,178	60,396,693	382,481,871	166,055,608	25,511,870	191,567,478
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,663,883)	(12,663,883)	0	(8,863,452)	(8,863,452)	0	(3,800,431)	(3,800,431)
G-ADEP		Distribution Plant	(160,057,915)	(1,467,030)	(161,524,945)	(106,834,916)	(1,011,957)	(107,846,873)	(53,222,999)	(455,073)	(53,678,072)
G-ADEP		General Plant	(4,943,613)	(10,391,843)	(15,335,456)	(2,939,110)	(7,336,953)	(10,276,063)	(2,004,503)	(3,054,890)	(5,059,393)
		TOTAL ACCUMULATED DEPRECIATION	(165,001,528)	(24,522,756)	(189,524,284)	(109,774,026)	(17,212,362)	(126,986,388)	(55,227,502)	(7,310,394)	(62,537,896)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(121,787)	(27,098)	(148,885)	(77,295)	(19,132)	(96,427)	(44,492)	(7,966)	(52,458)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(5,073,091)	(5,073,091)	0	(3,581,754)	(3,581,754)	0	(1,491,337)	(1,491,337)
G-AAMT		Underground Storage	0	(239,490)	(239,490)	0	(167,619)	(167,619)	0	(71,871)	(71,871)
G-AAMT		General Plant - 390200, 396200	(4,537)	(32,946)	(37,483)	(3,594)	(23,261)	(26,855)	(943)	(9,685)	(10,628)
		TOTAL ACCUMULATED AMORTIZATION	(126,324)	(5,372,625)	(5,498,949)	(80,889)	(3,791,766)	(3,872,655)	(45,435)	(1,580,859)	(1,626,294)
		TOTAL ACCUMULATED DEPR/AMORT	(165,127,852)	(29,895,381)	(195,023,233)	(109,854,915)	(21,004,128)	(130,859,043)	(55,272,937)	(8,891,253)	(64,164,190)
		NET GAS UTILITY PLANT before DFIT	323,012,934	56,013,182	379,026,116	212,230,263	39,392,565	251,622,828	110,782,671	16,620,617	127,403,288
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(63,760,188)	(63,760,188)	0	(42,328,476)	(42,328,476)	0	(21,431,712)	(21,431,712)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,396,126)	(7,396,126)	0	(5,205,029)	(5,205,029)	0	(2,191,097)	(2,191,097)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(59,954)	(59,954)	0	(42,329)	(42,329)	0	(17,625)	(17,625)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,192,009)	(1,192,009)	0	(791,339)	(791,339)	0	(400,670)	(400,670)
		TOTAL ACCUMULATED DFIT	0	(72,408,277)	(72,408,277)	0	(48,367,173)	(48,367,173)	0	(24,041,104)	(24,041,104)
		NET GAS UTILITY PLANT	323,012,934	(16,395,095)	306,617,839	212,230,263	(8,974,608)	203,255,655	110,782,671	(7,420,487)	103,362,184

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	6	Actual Therms Purchased	100.000%	68.980%	31.020%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.387%	33.613%

RESULTS OF OPERATIONS		Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT		G-APL-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
G-PLT		NET GAS PLANT IN SERVICE	323,012,934	(16,395,095)	306,617,839	212,230,263	(8,974,608)	203,255,655	110,782,671	(7,420,487)	103,362,184
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850	DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,011,172	4,011,172	0	1,719,892	1,719,892
1	164100	Gas Inventory--Jackson Prairie	0	1,998,770	1,998,770	0	1,398,939	1,398,939	0	599,831	599,831
4	252000	Customer Advances	(77,864)	0	(77,864)	(11,804)	0	(11,804)	(66,060)	0	(66,060)
99	235199	Customer Deposits	(313,802)	0	(313,802)	(313,802)	0	(313,802)	0	0	0
C-WKC		Working Capital	2,848,148	1,429,184	4,277,332	2,848,148	0	2,848,148	0	1,429,184	1,429,184
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	2,456,482	9,159,018	11,615,500	2,522,542	5,410,111	7,932,653	(66,060)	3,748,907	3,682,847
		NET RATE BASE	325,469,416	(7,236,077)	318,233,339	214,752,805	(3,564,497)	211,188,308	110,716,611	(3,671,580)	107,045,031

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	636,376	636,376											
Hydro (ED-AN)	667,580	667,580											
Other (ED-AN)	767,408	767,408											
Total Electric Production	2,071,364	2,071,364											
Electric Transmission													
ED-AN	828,229	828,229											
Total Electric Transmission	828,229	828,229											
Electric Distribution													
ED-ID	1,144,208	1,144,208											
ED-WA	1,853,448	1,853,448											
Total Electric Distribution	2,997,656	2,997,656											
Gas Underground Storage													
1 GD-AN	45,045		45,045			45,045	45,045		31,527	31,527		13,518	13,518
GD-OR	9,439			9,439									
Total Gas Underground Storage	54,484		45,045	9,439		45,045	45,045		31,527	31,527		13,518	13,518
Gas Distribution													
6 GD-AN	5,209		5,209						3,593	3,593		1,616	1,616
GD-ID	329,805		329,805		329,805	329,805					329,805		329,805
GD-WA	645,000		645,000		645,000	645,000		645,000		645,000			
GD-OR	328,373			328,373									
Total Gas Distribution	1,308,387		980,014	328,373	974,805	5,209	980,014	645,000	3,593	648,593	329,805	1,616	331,421
General Plant													
ED-AN	205,754	205,754											
ED-ID	12,038	12,038											
ED-WA	71,454	71,454											
7.4 CD-AA	1,074,953	777,685	208,552	88,716		208,552	208,552		147,244	147,244		61,308	61,308
9.4 CD-AN	55,699	44,126	11,573			11,573	11,573		8,171	8,171		3,402	3,402
9 CD-ID	21,939	17,380	4,559		4,559	4,559					4,559		4,559
9 CD-WA	13,994	11,086	2,908		2,908	2,908		2,908		2,908			
8.4 GD-AA	13,076		9,195	3,881		9,195	9,195		6,492	6,492		2,703	2,703
4 GD-AN	3,086		3,086			3,086	3,086		2,179	2,179		907	907
GD-ID	4,000		4,000		4,000	4,000					4,000		4,000
GD-WA	18,397		18,397		18,397	18,397		18,397		18,397			
GD-OR	21,255			21,255									
Total General Plant	1,515,645	1,139,523	262,270	113,852	29,864	232,406	262,270	21,305	164,086	185,391	8,559	68,320	76,879
Total Depreciation Expense	8,775,765	7,036,772	1,287,329	451,664	1,004,669	282,660	1,287,329	666,305	199,206	865,511	338,364	83,454	421,818

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 System Contract Demand	69.990%	30.010%	
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4 Jurisdictional 4-Factor Ratio	70.603%	29.397%	
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6 Actual Therms Purchased	68.980%	31.020%	

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	76,533	76,533											
Misc Intangible Plt (303000)	ED-AN	7,524	7,524											
Total Production/Transmission		84,057	84,057											
Distribution														
Franchises (302000)	ED-WA	2,013	2,013											
Misc Intangible Plt (303000)	ED-WA	237	237											
Total Distribution		2,250	2,250											
General Plant - 303000														
7,4	CD-AA	20,177	14,597	3,915	1,665		3,915	3,915		2,764	2,764		1,151	1,151
9,4	CD-AN	812	643	169			169	169		119	119		50	50
	GD-ID	338		338		338	338	338				338		338
	GD-WA	1,944		1,944		1,944	1,944	1,944	1,944		1,944			
	GD-OR	648			648									
Total General Plant - 303000		23,919	15,240	6,366	2,313		2,282	4,084	6,366	1,944	2,883	4,827	338	1,201
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	691,404	500,203	134,139	57,062			134,139	134,139		94,706	94,706		39,433
9,4	CD-AN	414	328	86			86	86		61	61		25	25
9,4	CD-ID	894	708	186		186	186	186				186		186
	ED-AN	13,882	13,882											
	ED-ID	396	396											
	ED-WA	34,518	34,518											
8,4	GD-AA	36,795		25,874	10,921		25,874	25,874		18,268	18,268		7,606	7,606
4	GD-AN	196		196			196	196		138	138		58	58
	GD-OR	21			21									
Total Miscellaneous IT Intangible Plant - 3031XX		778,520	550,035	160,481	68,004		186	160,295	160,481		113,173	113,173	186	47,122
Gas Underground Storage														
1	GD-AN	19		19			19	19		13	13		6	6
Total Gas Underground Storage		19		19			19	19		13	13		6	6
General Plant - 390200, 396200														
7,4	CD-AA	2,404	1,740	466	198		466	466		329	329		137	137
4	ED-AN	802	802											
	GD-OR	262			262									
Total General Plant- 390200, 396200		3,468	2,542	466	460		466	466		329	329		137	137
Total Amortization Expense		892,233	654,124	167,332	70,777		2,468	164,864	167,332	1,944	116,398	118,342	524	48,466

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	System Contract Demand		69.990%		30.010%			
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio		70.603%		29.397%			
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%									

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(281,175,605)	(281,175,605)												
Hydro (ED-AN)	(118,558,909)	(118,558,909)												
Other (ED-AN)	(80,728,006)	(80,728,006)												
Total Electric Production	(480,462,520)	(480,462,520)												
Electric Transmission														
ED-AN	(186,794,481)	(186,794,481)												
Total Electric Transmission	(186,794,481)	(186,794,481)												
Electric Distribution														
ED-ID	(145,578,419)	(145,578,419)												
ED-WA	(234,565,380)	(234,565,380)												
Total Electric Distribution	(380,143,799)	(380,143,799)												
Gas Underground Storage														
1 GD-AN	(12,663,883)		(12,663,883)			(12,663,883)	(12,663,883)		(8,863,452)	(8,863,452)		(3,800,431)	(3,800,431)	
GD-OR	(451,337)			(451,337)										
Total Gas Underground Storage	(13,115,220)		(12,663,883)	(451,337)		(12,663,883)	(12,663,883)		(8,863,452)	(8,863,452)		(3,800,431)	(3,800,431)	
Gas Distribution														
6 GD-AN	(1,467,030)		(1,467,030)				(1,467,030)		(1,011,957)	(1,011,957)		(455,073)	(455,073)	
GD-ID	(53,222,999)		(53,222,999)			(53,222,999)					(53,222,999)		(53,222,999)	
GD-WA	(106,834,916)		(106,834,916)			(106,834,916)		(106,834,916)		(106,834,916)				
GD-OR	(88,416,158)			(88,416,158)										
Total Gas Distribution	(249,941,103)		(161,524,945)	(88,416,158)		(160,057,915)	(1,467,030)	(161,524,945)	(106,834,916)	(1,011,957)	(107,846,873)	(53,222,999)	(455,073)	(53,678,072)
General Plant														
ED-AN	(34,722,676)	(34,722,676)												
ED-ID	(5,770,541)	(5,770,541)												
ED-WA	(11,514,884)	(11,514,884)												
7,4 CD-AA	(29,348,312)	(21,232,330)	(5,693,866)	(2,422,116)		(5,693,866)	(5,693,866)		(4,020,040)	(4,020,040)		(1,673,826)	(1,673,826)	
9,4 CD-AN	(11,083,093)	(8,780,137)	(2,302,956)			(2,302,956)	(2,302,956)		(1,625,956)	(1,625,956)		(677,000)	(677,000)	
9 CD-ID	(4,566,004)	(3,617,234)	(948,770)			(948,770)	(948,770)				(948,770)		(948,770)	
9 CD-WA	(2,254,730)	(1,786,220)	(468,510)			(468,510)	(468,510)	(468,510)		(468,510)				
8,4 GD-AA	(1,376,299)		(967,813)	(408,486)		(967,813)	(967,813)		(683,305)	(683,305)		(284,508)	(284,508)	
4 GD-AN	(1,427,208)		(1,427,208)			(1,427,208)	(1,427,208)		(1,007,652)	(1,007,652)		(419,556)	(419,556)	
GD-ID	(1,055,733)		(1,055,733)			(1,055,733)	(1,055,733)				(1,055,733)		(1,055,733)	
GD-WA	(2,470,600)		(2,470,600)			(2,470,600)	(2,470,600)	(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)		(4,943,613)	(10,391,843)	(15,335,456)	(2,939,110)	(7,336,953)	(10,276,063)	(2,004,503)	(3,054,890)	(5,059,393)
Total Accumulated Depreciation	(1,419,676,264)	(1,134,824,822)	(189,524,284)	(95,327,158)		(165,001,528)	(24,522,756)	(189,524,284)	(109,774,026)	(17,212,362)	(126,986,388)	(55,227,502)	(7,310,394)	(62,537,896)

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	System Contract Demand	69.990%	30.010%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	70.603%	29.397%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6	Actual Therms Purchased	68.980%	31.020%

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

Report ID:
G-AAAMT-1A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
Franchises (302000)	ED-AN	(6,812,153)	(6,812,153)													
Misc Intangible Plt (303000)	ED-AN	(645,272)	(645,272)													
Total Production/Transmission		(7,457,425)	(7,457,425)													
Distribution																
Franchises (302000)	ED-WA	(81,834)	(81,834)													
Misc Intangible Plt (303000)	ED-WA	(23,410)	(23,410)													
Total Distribution		(105,244)	(105,244)													
General Plant - 303000																
7,4	CD-AA	(84,225)	(60,933)	(16,341)	(6,951)		(16,341)	(16,341)		(11,537)	(11,537)		(4,804)	(4,804)		
9,4	CD-AN	(51,771)	(41,014)	(10,757)			(10,757)	(10,757)		(7,595)	(7,595)		(3,162)	(3,162)		
	GD-ID	(44,492)		(44,492)			(44,492)	(44,492)				(44,492)		(44,492)		
	GD-WA	(77,295)		(77,295)			(77,295)	(77,295)		(77,295)	(77,295)					
	GD-OR	(51,607)			(51,607)											
Total General Plant - 303000		(309,390)	(101,947)	(148,885)	(58,558)		(121,787)	(27,098)	(148,885)		(77,295)	(19,132)	(96,427)	(44,492)	(7,966)	(52,458)
Miscellaneous IT Intangible Plant - 3031XX																
7,4	CD-AA	(22,659,574)	(16,393,296)	(4,396,183)	(1,870,095)		(4,396,183)	(4,396,183)		(3,103,837)	(3,103,837)		(1,292,346)	(1,292,346)		
9,4	CD-AN	(207)	(164)	(43)			(43)	(43)		(30)	(30)		(13)	(13)		
9	CD-ID	(893)	(707)	(186)			(186)	(186)				(186)		(186)		
	ED-AN	(465,885)	(465,885)													
	ED-ID	(5,526)	(5,526)													
	ED-WA	(623,756)	(623,756)													
8,4	GD-AA	(950,732)		(668,555)	(282,177)		(668,555)	(668,555)		(472,020)	(472,020)		(196,535)	(196,535)		
4	GD-AN	(8,310)		(8,310)			(8,310)	(8,310)		(5,867)	(5,867)		(2,443)	(2,443)		
	GD-OR	(827)			(827)											
Total Miscellaneous IT Intangible Plant - 3031XX		(24,715,710)	(17,489,334)	(5,073,277)	(2,153,099)		(5,073,091)	(5,073,277)		(3,581,754)	(3,581,754)		(1,491,337)	(1,491,523)		
Gas Underground Storage																
1	GD-AN	(239,490)		(239,490)			(239,490)	(239,490)		(167,619)	(167,619)		(71,871)	(71,871)		
Total Gas Underground Storage		(239,490)		(239,490)			(239,490)	(239,490)		(167,619)	(167,619)		(71,871)	(71,871)		
General Plant - 390200, 396200																
7,4	CD-AA	(169,815)	(122,854)	(32,946)	(14,015)		(32,946)	(32,946)		(23,261)	(23,261)		(9,685)	(9,685)		
9	CD-ID	(4,538)	(3,595)	(943)			(943)	(943)				(943)		(943)		
9	CD-WA	(8,332)	(6,601)	(1,731)			(1,731)	(1,731)		(1,731)	(1,731)					
4	ED-AN	(48,157)	(48,157)													
	ED-WA	(110,678)	(110,678)													
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)		(1,863)	(1,863)					
	GD-OR	(50,425)			(50,425)											
Total General Plant - 390200, 396200		(393,808)	(291,885)	(37,483)	(64,440)		(4,537)	(32,946)	(37,483)		(3,594)	(23,261)	(26,855)	(943)	(9,685)	(10,628)
Total Accumulated Amortization		(33,221,067)	(25,445,835)	(5,499,135)	(2,276,097)		(126,324)	(5,372,625)	(5,499,135)		(80,889)	(3,791,766)	(3,872,655)	(45,435)	(1,580,859)	(1,626,480)
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	System Contract Demand	69.990%		30.010%						
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%		4	Jurisdictional 4-Factor Ratio	70.603%		29.397%						
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

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,740	13,687	362,279	22,774	398,740	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	477,164	477,164	0	0	477,164	0	0	
99		GD-OR / AS	472,075	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	
7		CD-AA	3,939,110	0	0	2,849,788	2,849,788	0	0	764,227	764,227	0	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	
		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
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,640,040	872,304	2,106,027	3,661,709	6,640,040	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,177,767	0	0	0	2,177,767	2,177,767	0	0	2,177,767	0	0	
99		GD-OR / AS	3,503,882	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	
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	
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	
		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
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	7,835,742	2,315,658	14,649	5,505,435	7,835,742	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	6,650	0	0	6,650	6,650	0	0	
99		GD-OR / AS	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	
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	
9		CD-WA / ID / AN	103,485	0	11,041	70,941	81,982	0	2,896	18,607	21,503	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
	392XXX	Transportation Equipment												
99		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	
99		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	
99		GD-OR / AS	2,651,769	0	0	0	2,651,769	0	0	0	2,651,769	0	2,651,769	
8		GD-AA	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	
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	
		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

Gas-North 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

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

AVISTA UTILITIES

Gas-North 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
	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
	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:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct
	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
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126
8		GD-AA	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	299,733
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	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
	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
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	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	645,956
7		CD-AA	41,537,839	0	0	30,050,965	30,050,965	0	0	8,058,756	8,058,756	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
		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
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	63,290	0	0	63,290	63,290	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	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	270,010
8		CD-WA / ID / AN	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
		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

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(36,061,393)	(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:

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

RESULTS OF OPERATIONS	Report ID: C-WKC-1A
COMMON WORKING CAPITAL	
For Month Ended May 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North 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: