

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months Ended May 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	18,622,932	11,322,018	7,300,914
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	18,622,932	11,322,018	7,300,914
G-APL		Gas Net Adjusted Rate Base	319,411,735	210,655,587	108,756,148
		RATE OF RETURN	5.830%	5.375%	6.713%

RESULTS OF OPERATIONS	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months 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	225,608 100.000%	149,838 66.415%	75,770 33.585%
3	G-OPS	Direct Distribution Operating Expense Percent		10,954,704 100.000%	7,728,285 70.548%	3,226,419 29.452%
	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		400.000%	282.410%	117.590%
		Percent		100.000%	70.603%	29.397%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-12A
For Twelve Months Ended May 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased Percent	05-31-2013	240,846,758 100.000%	166,496,941 69.130%	74,349,817 30.870%	
	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: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months 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%
	Total Percentages		400.000%	0.000%	281.279%	118.721%
8	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%
	Total Percentages		400.000%	316.884%	83.116%	0.000%
9	Average (CD AN/ID/WA)		100.000%	79.221%	20.779%	0.000%

RESULTS OF OPERATIONS	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months 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		14,594,003	9,761,519	4,832,484	
			100.000%	66.887%	33.113%	
12	Net Gas Plant (before DFIT) Percent		370,781,888	244,641,381	126,140,507	
			100.000%	65.980%	34.020%	
13	G-PLT Net Gas General Plant Percent		39,974,197	28,817,812	11,156,385	
			100.000%	72.091%	27.909%	
14	Net Allocated Schedule M's Percent		-18,702,518	-12,373,931	-6,328,587	
			100.000%	66.162%	33.838%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	130,698,917	0	130,698,917	90,303,841	0	90,303,841	40,395,076	0	40,395,076
99	4812XX	Commercial - Firm & Interruptible	65,714,514	0	65,714,514	46,298,818	0	46,298,818	19,415,696	0	19,415,696
99	4813XX	Industrial-Firm	2,910,564	0	2,910,564	1,554,100	0	1,554,100	1,356,464	0	1,356,464
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	273,973	0	273,973	243,504	0	243,504	30,469	0	30,469
99	499XXX	Unbilled Revenue	(350,068)	0	(350,068)	(279,702)	0	(279,702)	(70,366)	0	(70,366)
		TOTAL SALES TO ULTIMATE CUSTOMERS	199,247,900	0	199,247,900	138,120,561	0	138,120,561	61,127,339	0	61,127,339
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	97,987,435	0	97,987,435	66,579,494	0	66,579,494	31,407,941	0	31,407,941
99	488000	Miscellaneous Service Revenues	27,110	0	27,110	14,685	0	14,685	12,425	0	12,425
99	489300	Transportation For Others	4,278,132	0	4,278,132	3,834,670	0	3,834,670	443,462	0	443,462
99	493000	Rent from Gas Property	2,265	0	2,265	2,213	0	2,213	52	0	52
4	495000	Other Gas Revenues	6,047,944	501,880	6,549,824	4,122,594	354,342	4,476,936	1,925,350	147,538	2,072,888
		TOTAL OTHER OPERATING REVENUES	108,342,886	501,880	108,844,766	74,553,656	354,342	74,907,998	33,789,230	147,538	33,936,768
		TOTAL GAS REVENUES	307,590,786	501,880	308,092,666	212,674,217	354,342	213,028,559	94,916,569	147,538	95,064,107
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	194,884,356	0	194,884,356	132,712,368	0	132,712,368	62,171,988	0	62,171,988
6	808XXX	Net Natural Gas Storage Transactions	6,815,209	0	6,815,209	5,005,368	0	5,005,368	1,809,841	0	1,809,841
6	811000	Gas Used for Products Extraction	(982,344)	0	(982,344)	(667,819)	0	(667,819)	(314,525)	0	(314,525)
10	813000	Other Gas Expenses	0	1,154,061	1,154,061	0	798,183	798,183	0	355,878	355,878
99	813010	Gas Technology Institute (GTI) Expenses	100,251	0	100,251	71,270	0	71,270	28,981	0	28,981
		TOTAL PRODUCTION EXPENSES	200,817,472	1,154,061	201,971,533	137,121,187	798,183	137,919,370	63,696,285	355,878	64,052,163
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	25,780	25,780	0	18,043	18,043	0	7,737	7,737
1	824000	Other Expenses	0	630,616	630,616	0	441,368	441,368	0	189,248	189,248
1	837000	Other Equipment	0	495,222	495,222	0	346,606	346,606	0	148,616	148,616
		TOTAL UNDERGROUND STORAGE OPER EXP	0	1,151,618	1,151,618	0	806,017	806,017	0	345,601	345,601
G-DEPX		Depreciation Expense-Underground Storage	0	590,290	590,290	0	413,144	413,144	0	177,146	177,146
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	159	159	0	68	68
G-OTX		Taxes Other Than FIT	0	28,943	28,943	0	20,257	20,257	0	8,686	8,686
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	619,460	619,460	0	433,560	433,560	0	185,900	185,900
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,771,078	1,771,078	0	1,239,577	1,239,577	0	531,501	531,501

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months 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	287,954	1,032,839	1,320,793	246,391	728,647	975,038	41,563	304,192	345,755
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,393,769	911,443	3,305,212	1,900,132	643,005	2,543,137	493,637	268,438	762,075
3	875000	Measuring & Reg Sta Exp-General	118,354	0	118,354	74,297	0	74,297	44,057	0	44,057
3	876000	Measuring & Reg Sta Exp-Industrial	5,247	0	5,247	2,232	0	2,232	3,015	0	3,015
3	877000	Measuring & Reg Sta Exp-City Gate	174,224	0	174,224	78,941	0	78,941	95,283	0	95,283
3	878000	Meter & House Regulator Expenses	921,995	0	921,995	813,246	0	813,246	108,749	0	108,749
3	879000	Customer Installation Expenses	1,502,086	76,083	1,578,169	892,108	53,675	945,783	609,978	22,408	632,386
3	880000	Other Expenses	1,096,418	832,824	1,929,242	707,355	587,541	1,294,896	389,063	245,283	634,346
3	881000	Rents	0	29,405	29,405	0	20,745	20,745	0	8,660	8,660
MAINTENANCE											
3	885000	Supervision & Engineering	152,006	992	152,998	64,565	700	65,265	87,441	292	87,733
3	887000	Mains	1,698,351	2,324	1,700,675	1,176,419	1,640	1,178,059	521,932	684	522,616
3	889000	Measuring & Reg Sta Exp-General	208,963	0	208,963	121,336	0	121,336	87,627	0	87,627
3	890000	Measuring & Reg Sta Exp-Industrial	282,426	0	282,426	133,715	0	133,715	148,711	0	148,711
3	891000	Measuring & Reg Sta Exp-City Gate	80,019	0	80,019	54,876	0	54,876	25,143	0	25,143
3	892000	Services	1,305,941	38,781	1,344,722	974,678	27,359	1,002,037	331,263	11,422	342,685
3	893000	Meters & House Regulators	725,992	794,263	1,520,255	487,082	560,337	1,047,419	238,910	233,926	472,836
3	894000	Other Equipment	959	182,784	183,743	912	128,950	129,862	47	53,834	53,881
TOTAL DISTRIBUTION OPERATING EXP			10,954,704	3,901,738	14,856,442	7,728,285	2,752,599	10,480,884	3,226,419	1,149,139	4,375,558
G-DEPX		Depreciation Expense-Distribution	11,015,570	53,839	11,069,409	7,265,542	37,219	7,302,761	3,750,028	16,620	3,766,648
G-OTX		Taxes Other Than FIT	15,051,064	0	15,051,064	12,567,481	0	12,567,481	2,483,583	0	2,483,583
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			26,066,634	53,839	26,120,473	19,833,023	37,219	19,870,242	6,233,611	16,620	6,250,231
TOTAL DISTRIBUTION EXPENSES			37,021,338	3,955,577	40,976,915	27,561,308	2,789,818	30,351,126	9,460,030	1,165,759	10,625,789
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	284,340	284,340	0	188,844	188,844	0	95,496	95,496
2	902000	Meter Reading Expenses	1,740,639	60,604	1,801,243	1,508,022	40,250	1,548,272	232,617	20,354	252,971
G-903	903XXX	Customer Records & Collection Expenses	1,050,100	4,004,562	5,054,662	710,180	2,659,630	3,369,810	339,920	1,344,932	1,684,852
2	904000	Uncollectible Accounts	0	1,281,051	1,281,051	0	850,810	850,810	0	430,241	430,241
2	905000	Misc Customer Accounts	0	133,933	133,933	0	88,952	88,952	0	44,981	44,981
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,790,739	5,764,490	8,555,229	2,218,202	3,828,486	6,046,688	572,537	1,936,004	2,508,541
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,652,095	210,902	5,862,997	5,433,459	140,071	5,573,530	218,636	70,831	289,467
2	909000	Advertising	15,387	662,521	677,908	8,072	440,013	448,085	7,315	222,508	229,823
2	910000	Misc Customer Service & Info Exp	0	118,326	118,326	0	78,586	78,586	0	39,740	39,740
TOTAL CUSTOMER SERVICE & INFO EXP			5,667,482	991,749	6,659,231	5,441,531	658,670	6,100,201	225,951	333,079	559,030

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	7,736	7,736	0	5,138	5,138	0	2,598	2,598
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	7,736	7,736	0	5,138	5,138	0	2,598	2,598
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	116,987	7,989,794	8,106,781	84,260	5,641,034	5,725,294	32,727	2,348,760	2,381,487
4	921000	Office Supplies & Expenses	289	1,116,110	1,116,399	289	788,007	788,296	0	328,103	328,103
4	922000	Admin. Expenses Transferred - Credit	0	(31,175)	(31,175)	0	(22,010)	(22,010)	0	(9,165)	(9,165)
4	923000	Outside Services Employed	0	2,923,871	2,923,871	0	2,064,341	2,064,341	0	859,530	859,530
4	924000	Property Insurance Premium	0	314,182	314,182	0	221,822	221,822	0	92,360	92,360
4	925XXX	Injuries and Damages	13,305	1,100,619	1,113,924	12,699	777,070	789,769	606	323,549	324,155
4	926XXX	Employee Pensions and Benefits	32,411	210,562	242,973	32,411	148,663	181,074	0	61,899	61,899
4	928000	Regulatory Commission Expenses	916,806	312,698	1,229,504	617,605	220,774	838,379	299,201	91,924	391,125
4	930000	Miscellaneous General Expenses	29,663	921,538	951,201	20,441	650,633	671,074	9,222	270,905	280,127
4	931000	Rents	10,745	211,753	222,498	10,049	149,504	159,553	696	62,249	62,945
4	935000	Maintenance of General Plant	324,906	1,725,348	2,050,254	242,524	1,218,147	1,460,671	82,382	507,201	589,583
TOTAL ADMIN & GEN OPERATING EXP			1,445,112	16,795,300	18,240,412	1,020,278	11,857,985	12,878,263	424,834	4,937,315	5,362,149
G-DEPX		Depreciation Expense-General Plant	407,524	2,526,780	2,934,304	261,632	1,783,982	2,045,614	145,892	742,798	888,690
G-AMTX		Amortization Expense - General Plant - 303000	27,334	20,319	47,653	23,285	14,346	37,631	4,049	5,973	10,022
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	278	1,896,273	1,896,551	0	1,338,826	1,338,826	278	557,447	557,725
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	5,542	5,542	0	3,913	3,913	0	1,629	1,629
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	22,651	0	22,651	22,651	0	22,651	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	40,325	0	40,325	40,325	0	40,325	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	(3,753)	0	(3,753)	(3,753)	0	(3,753)	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			494,359	4,448,914	4,943,273	344,140	3,141,067	3,485,207	150,219	1,307,847	1,458,066
TOTAL ADMIN & GENERAL EXPENSES			1,939,471	21,244,214	23,183,685	1,364,418	14,999,052	16,363,470	575,053	6,245,162	6,820,215
TOTAL EXPENSES BEFORE FIT			248,236,502	34,888,905	283,125,407	173,706,646	24,318,924	198,025,570	74,529,856	10,569,981	85,099,837
NET OPERATING INCOME (LOSS) BEFORE FIT					24,967,259			15,002,989			9,964,270
G-FIT		FEDERAL INCOME TAX			249,813			(615,666)			865,479
G-FIT		DEFERRED FEDERAL INCOME TAX			6,135,614			4,321,314			1,814,300
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(41,100)			(24,677)			(16,423)
GAS NET OPERATING INCOME (LOSS)					18,622,932			11,322,018			7,300,914

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended May 31, 2013	
Average of Monthly Averages Basis	
Ref/Basis	Account
Description	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-ALL	1	System Contract Demand		100.000%			69.990%				30.010%
G-ALL	2	Number of Customers		100.000%			66.415%				33.585%
G-ALL	3	Direct Distribution Operating Expense		100.000%			70.548%				29.452%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			70.603%				29.397%
G-ALL	6	Actual Therms Purchased		100.000%			69.130%				30.870%
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		Report ID:
ALLOCATION OF PURCHASED GAS COSTS		G-804-12A
For Twelve Months 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
6	804000	Gas Purchases	145,700,780	0	145,700,780	99,400,648	0	99,400,648	46,300,132	0	46,300,132
1	804001	Pipeline Demand Costs	27,521,112	0	27,521,112	19,215,955	0	19,215,955	8,305,157	0	8,305,157
1	804002	Transport Variable Charges	778,977	0	778,977	544,395	0	544,395	234,582	0	234,582
6	804010	Gas Costs - Fixed Hedge	(30,557)	0	(30,557)	(21,480)	0	(21,480)	(9,077)	0	(9,077)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	250,376	0	250,376	169,588	0	169,588	80,788	0	80,788
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	4,193,811	0	4,193,811	2,846,147	0	2,846,147	1,347,664	0	1,347,664
6	804700	Gas Costs - Offsystem Bookout	919,495	0	919,495	613,838	0	613,838	305,657	0	305,657
6	804711	Gas Costs - Offsystem Bookout Offset	(919,495)	0	(919,495)	(613,838)	0	(613,838)	(305,657)	0	(305,657)
6	804730	Gas Costs - Intracompany LDC Gas	22,430,790	0	22,430,790	15,544,559	0	15,544,559	6,886,231	0	6,886,231
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(6,369,529)	0	(6,369,529)	(4,944,226)	0	(4,944,226)	(1,425,303)	0	(1,425,303)
99	805120	Gas Expense - Rate Deferrals	408,596	0	408,596	(43,218)	0	(43,218)	451,814	0	451,814
		TOTAL PURCHASED GAS COSTS	194,884,356	0	194,884,356	132,712,368	0	132,712,368	62,171,988	0	62,171,988

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	6	Actual Therms Purchased	100.000%	69.130%	30.870%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12A
For Twelve Months 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	903000	Customer Records & Collections	1,050,100	4,004,562	5,054,662	710,180	2,659,630	3,369,810	339,920	1,344,932	1,684,852
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	1,050,100	4,004,562	5,054,662	710,180	2,659,630	3,369,810	339,920	1,344,932	1,684,852

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.415%	33.585%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.980%	34.020%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months 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	217,036	210,902	427,938	187,104	140,071	327,175	29,932	70,831	100,763
99	908600	Public Purpose Tariff Rider Expense Offset	5,425,226	0	5,425,226	5,187,667	0	5,187,667	237,559	0	237,559
99	908610	Limited Income Tax Refund Program	149,101	0	149,101	149,101	0	149,101	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(139,268)	0	(139,268)	(90,413)	0	(90,413)	(48,855)	0	(48,855)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	5,652,095	210,902	5,862,997	5,433,459	140,071	5,573,530	218,636	70,831	289,467

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.415%	33.585%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months 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	319,411,735	210,655,587	108,756,148
	Interest Deduction for FIT Calculation	9,764,426	6,406,036	3,358,390

1 #
2 #

RESULTS OF OPERATIONS
FEDERAL INCOME TAXES--GAS
For Twelve Months Ended May 31, 2013
Average of Monthly Averages Basis

Report ID:
G-FIT-12A

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	308,092,666	213,028,559	95,064,107	
G-OPS	Operating & Maintenance Expense	251,442,201	174,236,561	77,205,640	
G-OPS	Book Deprec/Amort and Reg Amortizations	16,603,199	11,201,271	5,401,928	
G-OTX	Taxes Other than FIT	15,080,007	12,587,738	2,492,269	
	Net Operating Income Before FIT	24,967,259	15,002,989	9,964,270	
G-INT	Less: Interest Expense	9,764,426	6,406,036	3,358,390	
G-SCM	Schedule M Adjustments	(14,489,082)	(10,355,998)	(4,133,084)	
	Taxable Net Operating Income	713,751	(1,759,045)	2,472,796	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	249,813	(615,666)	865,479	
G-DTE	Deferred FIT	6,135,614	4,321,314	1,814,300	
99	411400 Amortized Investment Tax Credit	(41,100)	(24,677)	(16,423)	
	Total FIT/Deferred FIT & ITC	6,344,327	3,680,971	2,663,356	
ALLOCATION RATIOS:					
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-SCM-12A
GAS SCHEDULE M ITEMS	
For Twelve Months 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	11,450,706	5,093,269	16,543,975	7,550,459	3,591,588	11,142,047	3,900,247	1,501,681	5,401,928
12	997001	Contributions In Aid of Construction	0	299,988	299,988	0	197,932	197,932	0	102,056	102,056
2	997002	Injuries and Damages	0	(225,000)	(225,000)	0	(149,434)	(149,434)	0	(75,566)	(75,566)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	1,190,493	1,190,493	0	840,524	840,524	0	349,969	349,969
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(5,954,893)	0	(5,954,893)	(4,987,444)	0	(4,987,444)	(967,449)	0	(967,449)
4	997015	Airplane Lease Payments	0	106,433	106,433	0	75,145	75,145	0	31,288	31,288
12	997016	Redemption Expense Amortization	0	358,782	358,782	0	236,724	236,724	0	122,058	122,058
4	997020	FAS87 Current Pension Accrual	0	(2,489,609)	(2,489,609)	0	(1,757,739)	(1,757,739)	0	(731,870)	(731,870)
99	997029	FAS 106 Post Retirement Benefits	32,411	0	32,411	32,411	0	32,411	0	0	0
99	997031	Decoupling Mechanism	58,735	0	58,735	58,735	0	58,735	0	0	0
12	997032	Interest Rate Swaps	0	856,804	856,804	0	565,319	565,319	0	291,485	291,485
4	997033	DSM Tariff Rider	(1,228,215)	0	(1,228,215)	(545,813)	0	(545,813)	(682,402)	0	(682,402)
12	997048	AFUDC	0	(165,453)	(165,453)	0	(109,166)	(109,166)	0	(56,287)	(56,287)
11	997049	Tax Depreciation	0	(25,271,787)	(25,271,787)	0	(16,903,540)	(16,903,540)	0	(8,368,247)	(8,368,247)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
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	(139,268)	0	(139,268)	(90,413)	0	(90,413)	(48,855)	0	(48,855)
99	997073	DSIT Amortization - ID	(6,039)	0	(6,039)	0	0	0	(6,039)	0	(6,039)
11	997080	Book Transportation Depreciation	0	1,419,699	1,419,699	0	949,594	949,594	0	470,105	470,105
4	997081	Deferred Compensation	0	69,384	69,384	0	48,987	48,987	0	20,397	20,397
4	997082	Meal Disallowances	0	90,327	90,327	0	63,774	63,774	0	26,553	26,553
4	997083	Paid Time Off	0	4,027	4,027	0	2,843	2,843	0	1,184	1,184
2	997084	Customer Uncollectibles	0	(39,876)	(39,876)	0	(26,484)	(26,484)	0	(13,392)	(13,392)
		TOTAL SCHEDULE M ADJUSTMENTS	4,213,437	(18,702,519)	(14,489,082)	2,017,935	(12,373,933)	(10,355,998)	2,195,502	(6,328,586)	(4,133,084)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.990%	30.010%
G-ALL	2	Number of Customers	100.000%	66.415%	33.585%
G-ALL	3	Direct Distribution Operating Expense	100.000%	70.548%	29.452%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	6	Actual Therms Purchased	100.000%	69.130%	30.870%
G-ALL	11	Book Depreciation	100.000%	66.887%	33.113%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.980%	34.020%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS	
For Twelve Months 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	3,537,670	2,340,593	1,197,077
99	410100	Deferred Federal Income Tax Exp	2,482,187	1,904,739	577,448
		SUBTOTAL	6,019,857	4,245,332	1,774,525
14	411100	Deferred Federal Income Tax Expense - Allocated	67,013	44,337	22,676
99	411100	Deferred Federal Income Tax Exp	48,744	31,645	17,099
		SUBTOTAL	115,757	75,982	39,775
		Total Deferred Federal Income Tax Expense	6,135,614	4,321,314	1,814,300

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.162%	33.838%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months 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	28,943	28,943	0	20,257	20,257	0	8,686	8,686
		TOTAL UNDERGROUND STORAGE TAX	0	28,943	28,943	0	20,257	20,257	0	8,686	8,686
		DISTRIBUTION									
99	408110	State Excise Tax	5,302,528	0	5,302,528	5,302,528	0	5,302,528	0	0	0
99	408120	Municipal Occupation & License Tax	6,225,552	0	6,225,552	5,127,069	0	5,127,069	1,098,483	0	1,098,483
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	3,465,062	0	3,465,062	2,137,884	0	2,137,884	1,327,178	0	1,327,178
99	409100	State Income Tax	57,922	0	57,922	0	0	0	57,922	0	57,922
		TOTAL DISTRIBUTION TAX	15,051,064	0	15,051,064	12,567,481	0	12,567,481	2,483,583	0	2,483,583
		TOTAL TAXES OTHER THAN FIT	15,051,064	28,943	15,080,007	12,567,481	20,257	12,587,738	2,483,583	8,686	2,492,269

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
-------	---	------------------------	----------	---------	---------

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12A
For Twelve Months 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)	1,145,494	314,784	1,460,278	964,981	222,247	1,187,228	180,513	92,537	273,050
4	3031XX	Misc Intangible IT Plant (3031XX)	1,392	9,797,897	9,799,289	0	6,917,609	6,917,609	1,392	2,880,288	2,881,680
4		TOTAL INTANGIBLE PLANT	1,146,886	10,112,681	11,259,567	964,981	7,139,856	8,104,837	181,905	2,972,825	3,154,730
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	1,408,007	1,408,007	0	985,464	985,464	0	422,543	422,543
1	352XXX	Wells	0	18,345,834	18,345,834	0	12,840,249	12,840,249	0	5,505,585	5,505,585
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	11,530,744	11,530,744	0	8,070,368	8,070,368	0	3,460,376	3,460,376
1	355000	Measuring & Regulating Equipment	0	241,324	241,324	0	168,903	168,903	0	72,421	72,421
1	356000	Purification Equipment	0	403,712	403,712	0	282,558	282,558	0	121,154	121,154
1	357000	Other Equipment	0	1,532,225	1,532,225	0	1,072,404	1,072,404	0	459,821	459,821
		TOTAL UNDERGROUND STORAGE PLANT	0	34,973,129	34,973,129	0	24,477,693	24,477,693	0	10,495,436	10,495,436
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	818,392	21,450	839,842	547,579	14,828	562,407	270,813	6,622	277,435
6	376000	Mains	229,221,095	2,512,521	231,733,616	147,387,747	1,736,906	149,124,653	81,833,348	775,615	82,608,963
6	378000	Measuring & Reg Station Equip-General	5,251,218	57,440	5,308,658	3,175,046	39,708	3,214,754	2,076,172	17,732	2,093,904
6	379000	Measuring & Reg Station Equip-City Gate	6,026,462	0	6,026,462	1,852,125	0	1,852,125	4,174,337	0	4,174,337
6	380000	Services	148,568,280	0	148,568,280	100,263,009	0	100,263,009	48,305,271	0	48,305,271
6	381000	Meters	64,496,978	0	64,496,978	43,138,368	0	43,138,368	21,358,610	0	21,358,610
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	2,992,309	0	2,992,309	2,362,120	0	2,362,120	630,189	0	630,189
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	457,527,980	2,591,411	460,119,391	298,791,435	1,791,442	300,582,877	158,736,545	799,969	159,536,514

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12A
For Twelve Months 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	4,493,080	13,129,553	17,622,633	3,379,928	9,269,858	12,649,786	1,113,152	3,859,695	4,972,847
4	391XXX	Office Furniture & Equipment	362	9,321,593	9,321,955	0	6,581,324	6,581,324	362	2,740,269	2,740,631
4	392XXX	Transportation Equipment	6,635,720	1,579,946	8,215,666	4,846,180	1,115,489	5,961,669	1,789,540	464,457	2,253,997
4	393000	Stores Equipment	151,898	363,598	515,496	113,686	256,711	370,397	38,212	106,887	145,099
4	394000	Tools, Shop & Garage Equipment	1,880,859	2,871,714	4,752,573	1,436,763	2,027,516	3,464,279	444,096	844,198	1,288,294
4	395000	Laboratory Equipment	86,135	271,113	357,248	64,964	191,414	256,378	21,171	79,699	100,870
4	396XXX	Power Operated Equipment	3,562,050	1,078,351	4,640,401	2,663,851	761,348	3,425,199	898,199	317,003	1,215,202
4	397XXX	Communications Equipment	1,968,971	5,200,906	7,169,877	674,075	3,671,996	4,346,071	1,294,896	1,528,910	2,823,806
4	398000	Miscellaneous Equipment	19	79,855	79,874	8	56,380	56,388	11	23,475	23,486
		TOTAL GENERAL PLANT	19,444,918	34,722,780	54,167,698	13,754,428	24,515,323	38,269,751	5,690,490	10,207,457	15,897,947
		TOTAL PLANT IN SERVICE	478,119,784	82,400,001	560,519,785	313,510,844	57,924,314	371,435,158	164,608,940	24,475,687	189,084,627
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,401,602)	(12,401,602)	0	(8,679,881)	(8,679,881)	0	(3,721,721)	(3,721,721)
G-ADEP		Distribution Plant	(156,656,845)	(1,438,925)	(158,095,770)	(104,109,313)	(994,729)	(105,104,042)	(52,547,532)	(444,196)	(52,991,728)
G-ADEP		General Plant	(4,565,951)	(9,592,632)	(14,158,583)	(2,654,209)	(6,772,686)	(9,426,895)	(1,911,742)	(2,819,946)	(4,731,688)
		TOTAL ACCUMULATED DEPRECIATION	(161,222,796)	(23,433,159)	(184,655,955)	(106,763,522)	(16,447,296)	(123,210,818)	(54,459,274)	(6,985,863)	(61,445,137)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(131,584)	(13,923)	(145,507)	(88,952)	(9,830)	(98,782)	(42,632)	(4,093)	(46,725)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(4,662,109)	(4,662,109)	0	(3,291,589)	(3,291,589)	0	(1,370,520)	(1,370,520)
G-AAMT		Underground Storage	0	(239,386)	(239,386)	0	(167,546)	(167,546)	0	(71,840)	(71,840)
G-AAMT		General Plant - 390200, 396200	(4,537)	(30,381)	(34,918)	(3,594)	(21,450)	(25,044)	(943)	(8,931)	(9,874)
		TOTAL ACCUMULATED AMORTIZATION	(136,121)	(4,945,799)	(5,081,920)	(92,546)	(3,490,415)	(3,582,961)	(43,575)	(1,455,384)	(1,498,959)
		TOTAL ACCUMULATED DEPR/AMORT	(161,358,917)	(28,378,958)	(189,737,875)	(106,856,068)	(19,937,711)	(126,793,779)	(54,502,849)	(8,441,247)	(62,944,096)
		NET GAS UTILITY PLANT before DFIT	316,760,867	54,021,043	370,781,910	206,654,776	37,986,603	244,641,379	110,106,091	16,034,440	126,140,531
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(62,344,015)	(62,344,015)	0	(41,134,581)	(41,134,581)	0	(21,209,434)	(21,209,434)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,163,133)	(7,163,133)	0	(5,039,190)	(5,039,190)	0	(2,123,943)	(2,123,943)
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	(1,248,682)	(1,248,682)	0	(823,880)	(823,880)	0	(424,802)	(424,802)
		TOTAL ACCUMULATED DFIT	0	(70,815,784)	(70,815,784)	0	(47,039,980)	(47,039,980)	0	(23,775,804)	(23,775,804)
		NET GAS UTILITY PLANT	316,760,867	(16,794,741)	299,966,126	206,654,776	(9,053,377)	197,601,399	110,106,091	(7,741,364)	102,364,727
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%			69.130%			30.870%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			65.980%			34.020%	

RESULTS OF OPERATIONS		Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT		G-APL-12A
For Twelve Months 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	316,760,867	(16,794,741)	299,966,126	206,654,776	(9,053,377)	197,601,399	110,106,091	(7,741,364)	102,364,727
		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	11,031,663	11,031,663	0	7,721,061	7,721,061	0	3,310,602	3,310,602
4	252000	Customer Advances	(79,036)	(924)	(79,960)	(12,976)	(652)	(13,628)	(66,060)	(272)	(66,332)
99	235199	Customer Deposits	(491,831)	0	(491,831)	(491,831)	0	(491,831)	0	0	0
C-WKC		Working Capital	1,827,414	1,427,259	3,254,673	1,827,414	0	1,827,414	0	1,427,259	1,427,259
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	1,256,547	18,189,062	19,445,609	1,322,607	11,731,581	13,054,188	(66,060)	6,457,481	6,391,421
		NET RATE BASE	318,017,414	1,394,321	319,411,735	207,977,383	2,678,204	210,655,587	110,040,031	(1,283,883)	108,756,148

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-12A
For Twelve Months 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)	9,427,925	9,427,925											
Hydro (ED-AN)	8,598,025	8,598,025											
Other (ED-AN)	8,693,030	8,693,030											
Total Electric Production	26,718,980	26,718,980											
Electric Transmission													
ED-AN	10,433,655	10,433,655											
Total Electric Transmission	10,433,655	10,433,655											
Electric Distribution													
ED-ID	11,537,839	11,537,839											
ED-WA	21,398,901	21,398,901											
Total Electric Distribution	32,936,740	32,936,740											
Gas Underground Storage													
1 GD-AN	590,290		590,290			590,290	590,290		413,144	413,144		177,146	177,146
GD-OR	112,907			112,907									
Total Gas Underground Storage	703,197		590,290	112,907		590,290	590,290		413,144	413,144		177,146	177,146
Gas Distribution													
6 GD-AN	53,839		53,839				53,839		37,219	37,219		16,620	16,620
GD-ID	3,750,028		3,750,028			3,750,028	3,750,028					3,750,028	3,750,028
GD-WA	7,265,542		7,265,542			7,265,542	7,265,542	7,265,542		7,265,542			
GD-OR	3,840,378			3,840,378									
Total Gas Distribution	14,909,787		11,069,409	3,840,378		11,015,570	53,839	11,069,409	7,265,542	37,219	7,302,761	3,750,028	16,620
General Plant													
ED-AN	2,567,770	2,567,770											
ED-ID	260,241	260,241											
ED-WA	1,010,723	1,010,723											
7,4 CD-AA	11,736,859	8,491,148	2,277,068	968,643		2,277,068	2,277,068		1,607,678	1,607,678		669,390	669,390
9,4 CD-AN	482,643	382,354	100,289			100,289	100,289		70,807	70,807		29,482	29,482
9 CD-ID	394,311	312,377	81,934			81,934	81,934					81,934	81,934
9 CD-WA	153,919	121,936	31,983			31,983	31,983	31,983		31,983			
8,4 GD-AA	165,856		116,630	49,226		116,630	116,630		82,344	82,344		34,286	34,286
4 GD-AN	32,793		32,793			32,793	32,793		23,153	23,153		9,640	9,640
GD-ID	63,958		63,958			63,958	63,958					63,958	63,958
GD-WA	229,649		229,649			229,649	229,649	229,649		229,649			
GD-OR	254,973			254,973									
Total General Plant	17,353,695	13,146,549	2,934,304	1,272,842		407,524	2,526,780	2,934,304	261,632	1,783,982	2,045,614	145,892	742,798
Total Depreciation Expense	103,056,054	83,235,924	14,594,003	5,226,127		11,423,094	3,170,909	14,594,003	7,527,174	2,234,345	9,761,519	3,895,920	936,564

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	30.010%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	29.397%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6	Actual Therms Purchased	30.870%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months 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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	918,320	918,320												
Misc Intangible Plt (303000)	ED-AN	96,669	96,669												
Total Production/Transmission		1,014,989	1,014,989												
Distribution															
Franchises (302000)	ED-WA	24,149	24,149												
Misc Intangible Plt (303000)	ED-WA	2,844	2,844												
Total Distribution		26,993	26,993												
General Plant - 303000															
7,4	CD-AA	94,313	68,231	18,298	7,784		18,298	18,298		12,919	12,919		5,379	5,379	
9,4	CD-AN	9,726	7,705	2,021			2,021	2,021		1,427	1,427		594	594	
	GD-ID	4,049		4,049			4,049	4,049				4,049		4,049	
	GD-WA	23,285		23,285			23,285	23,285	23,285		23,285				
	GD-OR	7,777			7,777										
Total General Plant - 303000		139,150	75,936	47,653	15,561		27,334	20,319	47,653	23,285	14,346	37,631	4,049	5,973	10,022
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	8,215,220	5,943,383	1,593,835	678,002		1,593,835	1,593,835		1,125,295	1,125,295		468,540	468,540	
9,4	CD-AN	414	328	86			86	86		61	61		25	25	
9,4	CD-ID	1,339	1,061	278			278	278				278		278	
	ED-AN	197,755	197,755												
	ED-ID	4,743	4,743												
	ED-WA	393,102	393,102												
8,4	GD-AA	426,627		300,004	126,623		300,004	300,004		211,812	211,812		88,192	88,192	
4	GD-AN	2,348		2,348			2,348	2,348		1,658	1,658		690	690	
	GD-OR	637			637										
Total Miscellaneous IT Intangible Plant - 3031XX		9,242,185	6,540,372	1,896,551	805,262		278	1,896,273	1,896,551		1,338,826	1,338,826	278	557,447	557,725
Gas Underground Storage															
1	GD-AN	227		227			227	227		159	159		68	68	
Total Gas Underground Storage		227		227			227	227		159	159		68	68	
General Plant - 390200, 396200															
7,4	CD-AA	28,563	20,664	5,542	2,357		5,542	5,542		3,913	3,913		1,629	1,629	
4	ED-AN	9,615	9,615												
	GD-OR	3,910			3,910										
Total General Plant- 390200, 396200		42,088	30,279	5,542	6,267		5,542	5,542		3,913	3,913		1,629	1,629	
Total Amortization Expense		10,465,632	7,688,569	1,949,973	827,090		27,612	1,922,361	1,949,973	23,285	1,357,244	1,380,529	4,327	565,117	569,444

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months 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)	(278,037,520)	(278,037,520)												
Hydro (ED-AN)	(115,005,821)	(115,005,821)												
Other (ED-AN)	(77,885,659)	(77,885,659)												
Total Electric Production	(470,929,000)	(470,929,000)												
Electric Transmission														
ED-AN	(182,781,681)	(182,781,681)												
Total Electric Transmission	(182,781,681)	(182,781,681)												
Electric Distribution														
ED-ID	(138,402,720)	(138,402,720)												
ED-WA	(227,149,866)	(227,149,866)												
Total Electric Distribution	(365,552,586)	(365,552,586)												
Gas Underground Storage														
1 GD-AN	(12,401,602)		(12,401,602)			(12,401,602)	(12,401,602)		(8,679,881)	(8,679,881)		(3,721,721)	(3,721,721)	
GD-OR	(399,506)			(399,506)										
Total Gas Underground Storage	(12,801,108)		(12,401,602)	(399,506)		(12,401,602)	(12,401,602)		(8,679,881)	(8,679,881)		(3,721,721)	(3,721,721)	
Gas Distribution														
6 GD-AN	(1,438,925)		(1,438,925)				(1,438,925)		(994,729)	(994,729)		(444,196)	(444,196)	
GD-ID	(52,547,532)		(52,547,532)		(52,547,532)		(52,547,532)				(52,547,532)		(52,547,532)	
GD-WA	(104,109,313)		(104,109,313)		(104,109,313)		(104,109,313)	(104,109,313)		(104,109,313)				
GD-OR	(87,352,413)			(87,352,413)										
Total Gas Distribution	(245,448,183)		(158,095,770)	(87,352,413)		(156,656,845)	(158,095,770)		(104,109,313)	(994,729)	(105,104,042)	(52,547,532)	(444,196)	(52,991,728)
General Plant														
ED-AN	(33,562,918)	(33,562,918)												
ED-ID	(5,452,271)	(5,452,271)												
ED-WA	(10,584,488)	(10,584,488)												
7,4 CD-AA	(27,049,828)	(19,569,469)	(5,247,937)	(2,232,422)		(5,247,937)	(5,247,937)		(3,705,201)	(3,705,201)		(1,542,736)	(1,542,736)	
9,4 CD-AN	(10,830,708)	(8,580,195)	(2,250,513)		(2,250,513)	(2,250,513)		(1,588,930)	(1,588,930)		(661,583)	(661,583)		
9 CD-ID	(4,524,890)	(3,584,663)	(940,227)		(940,227)	(940,227)				(940,227)			(940,227)	
9 CD-WA	(2,106,427)	(1,668,733)	(437,694)		(437,694)	(437,694)		(437,694)		(437,694)				
8,4 GD-AA	(1,301,635)		(915,310)	(386,325)		(915,310)	(915,310)		(646,236)	(646,236)		(269,074)	(269,074)	
4 GD-AN	(1,178,872)		(1,178,872)			(1,178,872)	(1,178,872)		(832,319)	(832,319)		(346,553)	(346,553)	
GD-ID	(971,515)		(971,515)			(971,515)	(971,515)				(971,515)		(971,515)	
GD-WA	(2,216,515)		(2,216,515)			(2,216,515)	(2,216,515)	(2,216,515)		(2,216,515)				
GD-OR	(3,528,836)			(3,528,836)										
Total General Plant	(103,308,903)	(83,002,737)	(14,158,583)	(6,147,583)		(4,565,951)	(9,592,632)		(2,654,209)	(6,772,686)	(9,426,895)	(1,911,742)	(2,819,946)	(4,731,688)
Total Accumulated Depreciation	(1,380,821,461)	(1,102,266,004)	(184,655,955)	(93,899,502)		(161,222,796)	(23,433,159)		(106,763,522)	(16,447,296)	(123,210,818)	(54,459,274)	(6,985,863)	(61,445,137)

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%	6	Actual Therms Purchased	69.130%	30.870%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-12A
For Twelve Months 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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000)	ED-AN	(6,391,223)	(6,391,223)										
Misc Intangible Plt (303000)	ED-AN	(623,912)	(623,912)										
Total Production/Transmission		(7,015,135)	(7,015,135)										
Distribution													
Franchises (302000)	ED-WA	(70,764)	(70,764)										
Misc Intangible Plt (303000)	ED-WA	(22,106)	(22,106)										
Total Distribution		(92,870)	(92,870)										
General Plant - 303000													
7,4	CD-AA	(21,094)	(15,261)	(4,092)	(1,741)	(4,092)	(4,092)		(2,889)	(2,889)		(1,203)	(1,203)
9,4	CD-AN	(47,313)	(37,482)	(9,831)		(9,831)	(9,831)		(6,941)	(6,941)		(2,890)	(2,890)
	GD-ID	(42,632)		(42,632)		(42,632)	(42,632)				(42,632)		(42,632)
	GD-WA	(88,952)		(88,952)		(88,952)	(88,952)	(88,952)		(88,952)			
	GD-OR	(48,042)			(48,042)								
Total General Plant - 303000		(248,033)	(52,743)	(145,507)	(49,783)	(131,584)	(13,923)	(145,507)	(88,952)	(9,830)	(98,782)	(42,632)	(4,093)
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	(21,252,025)	(15,374,989)	(4,123,106)	(1,753,930)	(4,123,106)	(4,123,106)		(2,911,037)	(2,911,037)		(1,212,069)	(1,212,069)
9,4	CD-AN	(18)	(14)	(4)		(4)	(4)		(3)	(3)		(1)	(1)
9	CD-ID	(93)	(74)	(19)		(19)	(19)				(19)		(19)
	ED-AN	(662,931)	(662,931)										
	ED-ID	(3,350)	(3,350)										
	ED-WA	(436,891)	(436,891)										
8,4	GD-AA	(750,194)		(527,536)	(222,658)	(527,536)	(527,536)		(372,456)	(372,456)		(155,080)	(155,080)
4	GD-AN	(11,463)		(11,463)		(11,463)	(11,463)		(8,093)	(8,093)		(3,370)	(3,370)
	GD-OR	(25,852)			(25,852)								
Total Miscellaneous IT Intangible Plant - 3031XX		(23,142,817)	(16,478,249)	(4,662,128)	(2,002,440)	(4,662,109)	(4,662,128)		(3,291,589)	(3,291,589)		(1,370,520)	(1,370,539)
Gas Underground Storage													
1	GD-AN	(239,386)		(239,386)		(239,386)	(239,386)		(167,546)	(167,546)		(71,840)	(71,840)
Total Gas Underground Storage		(239,386)		(239,386)		(239,386)	(239,386)		(167,546)	(167,546)		(71,840)	(71,840)
General Plant - 390200, 396200													
7,4	CD-AA	(156,595)	(113,290)	(30,381)	(12,924)	(30,381)	(30,381)		(21,450)	(21,450)		(8,931)	(8,931)
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	(43,745)	(43,745)										
	ED-WA	(110,678)	(110,678)										
	GD-WA	(1,863)		(1,863)		(1,863)	(1,863)	(1,863)		(1,863)			
	GD-OR	(48,758)			(48,758)								
Total General Plant - 390200, 396200		(374,509)	(277,909)	(34,918)	(61,682)	(4,537)	(30,381)	(34,918)	(3,594)	(21,450)	(25,044)	(943)	(8,931)
Total Accumulated Amortization		(31,112,750)	(23,916,906)	(5,081,939)	(2,113,905)	(136,121)	(4,945,799)	(5,081,939)	(92,546)	(3,490,415)	(3,582,961)	(43,575)	(1,455,384)

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-12A
For Twelve Months 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
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	386,763	1,710	362,279	22,774	386,763	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		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	6,481,062	374,612	708,653	3,108,652	4,191,917	574,973	90,851	826,151	1,491,975	472,075	325,095	797,170
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,086,471	558,937	2,038,435	3,489,099	6,086,471	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,973,051	0	0	0	0	1,973,051	0	0	1,973,051	0	0	0
99		GD-OR / AS	3,411,586	0	0	0	0	0	0	0	0	3,411,586	0	3,411,586
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	61,522,160	0	0	44,508,822	44,508,822	0	0	11,935,914	11,935,914	0	5,077,424	5,077,424
9		CD-WA / ID / AN	17,872,216	5,363,789	4,243,950	4,550,809	14,158,548	1,406,877	1,113,152	1,193,639	3,713,668	0	0	0
		TOTAL ACCOUNT	90,865,484	5,922,726	6,282,385	52,548,730	64,753,841	3,379,928	1,113,152	13,129,553	17,622,633	3,411,586	5,077,424	8,489,010
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	6,256,790	2,413,867	14,649	3,828,274	6,256,790	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,637	0	0	0	0	0	0	6,637	6,637	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	459,994	0	0	0	0	0	0	323,468	323,468	0	136,526	136,526
7		CD-AA	46,268,450	0	0	33,473,373	33,473,373	0	0	8,976,542	8,976,542	0	3,818,535	3,818,535
9		CD-WA / ID / AN	73,675	0	1,380	56,986	58,366	0	362	14,947	15,309	0	0	0
		TOTAL ACCOUNT	53,065,546	2,413,867	16,029	37,358,633	39,788,529	0	362	9,321,594	9,321,956	0	3,955,061	3,955,061
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,765,362	8,032,207	3,070,039	6,663,116	17,765,362	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,257,953	0	0	0	0	4,501,847	1,625,101	1,131,005	7,257,953	0	0	0
99		GD-OR / AS	2,460,432	0	0	0	0	0	0	0	0	2,460,432	0	2,460,432
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	4,114,378	1,312,786	626,933	1,319,732	3,259,451	344,333	164,439	346,155	854,927	0	0	0
		TOTAL ACCOUNT	32,127,922	9,344,993	3,696,972	8,366,135	21,408,100	4,846,180	1,789,540	1,579,946	8,215,666	2,460,432	43,724	2,504,156

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	2,075,287	112,143	145,684	1,386,236	1,644,063	29,414	38,212	363,598	431,224	0	0	0
		TOTAL ACCOUNT	2,612,114	122,882	160,429	1,756,081	2,039,392	113,685	38,212	363,598	515,495	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,250,563	1,132,665	363,366	1,754,532	3,250,563	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,291,716	0	0	0	0	1,427,317	440,053	424,346	2,291,716	0	0	0
99		GD-OR / AS	915,072	0	0	0	0	0	0	0	0	915,072	0	915,072
8		GD-AA	1,327,977	0	0	0	0	0	0	933,833	933,833	0	394,144	394,144
7		CD-AA	7,484,852	0	0	5,414,991	5,414,991	0	0	1,452,136	1,452,136	0	617,725	617,725
9		CD-WA / ID / AN	360,391	36,011	15,411	234,084	285,506	9,445	4,042	61,398	74,885	0	0	0
		TOTAL ACCOUNT	15,630,571	1,168,676	378,777	7,403,607	8,951,060	1,436,762	444,095	2,871,713	4,752,570	915,072	1,011,869	1,926,941
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	988,989	170,846	89,098	729,045	988,989	0	0	0	0	0	0	0
99		GD-WA / ID / AN	192,487	0	0	0	0	62,640	20,429	109,418	192,487	0	0	0
99		GD-OR / AS	171,699	0	0	0	0	0	0	0	0	171,699	0	171,699
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	181,461	8,857	2,827	132,071	143,755	2,323	742	34,641	37,706	0	0	0
		TOTAL ACCOUNT	1,972,853	179,703	91,925	1,118,424	1,390,052	64,963	21,171	271,113	357,247	171,699	53,855	225,554

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	37,132,138	17,068,758	10,478,705	9,584,675	37,132,138	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,214,695	0	0	0	0	2,593,678	790,523	830,494	4,214,695	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	1,531,433	267,540	410,518	535,159	1,213,217	70,173	107,675	140,368	318,216	0	0	0
		TOTAL ACCOUNT	43,476,137	17,336,298	10,889,223	10,520,657	38,746,178	2,663,851	898,198	1,078,351	4,640,400	43,834	45,725	89,559
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	47,383,666	8,819,630	2,799,529	35,764,507	47,383,666	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,041,216	0	0	0	0	576,876	452,663	11,677	1,041,216	0	0	0
99		GD-OR / AS	971,300	0	0	0	0	0	0	0	0	971,300	0	971,300
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	294,702
7		CD-AA	14,881,651	0	0	10,766,279	10,766,279	0	0	2,887,189	2,887,189	0	1,228,183	1,228,183
9		CD-WA / ID / AN	12,239,484	370,577	3,211,057	6,114,608	9,696,242	97,199	842,233	1,603,810	2,543,242	0	0	0
		TOTAL ACCOUNT	77,510,249	9,190,207	6,010,586	52,645,394	67,846,187	674,075	1,294,896	5,200,906	7,169,877	971,300	1,522,885	2,494,185
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	27,351	0	2,299	25,052	27,351	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	406,209	0	0	293,876	293,876	0	0	78,809	78,809	0	33,524	33,524
9		CD-WA / ID / AN	5,129	31	41	3,991	4,063	8	11	1,047	1,066	0	0	0
		TOTAL ACCOUNT	441,056	31	2,340	322,919	325,290	8	11	79,856	79,875	2,367	33,524	35,891
		TOTAL GENERAL PLANT	324,182,994	46,053,995	28,237,319	175,149,232	249,440,546	13,754,425	5,690,488	34,722,781	54,167,694	8,505,592	12,069,162	20,574,754

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-12A
For Twelve Months 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	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,069,187	153,179	0	1,916,008	2,069,187	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,145,494	0	0	0	0	964,981	180,513	0	1,145,494	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	1,414,676	0	0	1,023,462	1,023,462	0	0	274,461	274,461	0	116,753	116,753
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	0
		TOTAL ACCOUNT	5,233,541	153,179	0	3,093,205	3,246,384	964,981	180,513	314,784	1,460,278	410,126	116,753	526,879
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,858,635	1,960,051	23,524	875,060	2,858,635	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	25,155	0	0	0	0	0	0	0	0	25,155	0	25,155
8		GD-AA	2,111,954	0	0	0	0	0	0	1,485,126	1,485,126	0	626,828	626,828
7		CD-AA	40,028,984	0	0	28,959,369	28,959,369	0	0	7,766,023	7,766,023	0	3,303,592	3,303,592
9		CD-WA / ID / AN	8,769	0	5,307	1,640	6,947	0	1,392	430	1,822	0	0	0
		TOTAL ACCOUNT	45,033,497	1,960,051	28,831	29,836,069	31,824,951	0	1,392	9,251,579	9,252,971	25,155	3,930,420	3,955,575
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	163,637	0	0	163,637	163,637	0	0	0	0	0	0	0
99		GD-WA / ID / AN	15,757	0	0	0	0	0	0	15,757	15,757	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	2,734,700	0	0	1,978,446	1,978,446	0	0	530,559	530,559	0	225,695	225,695
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,915,325	0	0	2,142,083	2,142,083	0	0	546,316	546,316	1,231	225,695	226,926
		TOTAL	53,182,363	2,113,230	28,831	35,071,357	37,213,418	964,981	181,905	10,112,679	11,259,565	436,512	4,272,868	4,709,380

ALLOCATION RATIOS:

Account	Ref/Basis	Description	100.000%	72.346%	19.401%	8.253%
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-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months 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	(34,892,660)	(25,243,444)	(6,769,525)	(2,879,691)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,894,256)	(1,500,649)	(393,607)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
		Total	<u>(37,095,942)</u>	<u>(26,967,661)</u>	<u>(7,223,086)</u>	<u>(2,905,195)</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 COMMON WORKING CAPITAL For Twelve Months Ended May 31, 2013 Average of Monthly Averages Basis	Report ID: C-WKC-12A
--	-------------------------

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		747,385	747,385		747,385	747,385		0	0	
1	151210	FUEL STOCK HOG FUEL-KFGS		928,203	928,203		928,203	928,203		0	0	
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,408,645	6,408,645		5,172,891	5,172,891		1,235,754	1,235,754	
1	154300	PLANT MATERIALS & OPER SUP-CS2		264,544	264,544		213,533	213,533		51,011	51,011	
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		720,350	720,350		581,448	581,448		138,902	138,902	
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		4,170	4,170		3,366	3,366		804	804	
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		1,204	1,204		972	972		232	232	
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		2,884	2,884		2,328	2,328		556	556	
99	163998	COMMON WORKING CAPITAL	12,005,011		12,005,011	10,177,597		10,177,597		1,827,414	1,827,414	
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	11,367,500		11,367,500	11,367,500		11,367,500		0	0	
TOTAL			23,372,511	9,077,385	32,449,896	21,545,097	7,650,126	29,195,223		1,827,414	1,427,259	3,254,673

ALLOCATION RATIOS: