

RESULTS OF OPERATIONS		Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN		
For Twelve Months Ended May 31, 2013 Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	139,421,289	90,558,597	48,862,692
	Adjustments			
	Adjusted Net Operating Income (Loss)	139,421,289	90,558,597	48,862,692
E-APL	Electric Net Rate Base	1,865,720,811	1,216,424,126	649,296,685
	RATE OF RETURN	7.473%	7.445%	7.525%

RESULTS OF OPERATIONS		Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended May 31, 2013 Ending Balance Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12-31-2012	100.000%	65.010%	34.990%
2	Input	Number of Customers	05-31-2013	362,129	237,543	124,586
		Percent		100.000%	65.596%	34.404%
3	E-OPS	Direct Distribution Operating Expense		23,557,684	15,770,375	7,787,309
		Percent		100.000%	66.944%	33.056%
	Input	Jurisdictional 4-Factor Ratio	12-31-2012			
		Direct O & M Accts 500 - 598		20,221,960	13,135,421	7,086,539
		Direct O & M Accts 901 - 935		27,780,483	19,758,209	8,022,274
		Total		48,002,443	32,893,630	15,108,813
		Percentage		100.000%	68.525%	31.475%
		Direct Labor Accts 500 - 598		13,459,589	8,757,716	4,701,873
		Direct Labor Accts 901 - 935		6,280,527	4,982,574	1,297,953
		Total		19,740,116	13,740,290	5,999,826
		Percentage		100.000%	69.606%	30.394%
		Number of Customers		362,462	237,724	124,738
		Percentage		100.000%	65.586%	34.414%
		Net Direct Plant		865,560,849	556,413,691	309,147,158
		Percentage		100.000%	64.284%	35.716%
4		Total Percentages		400.000%	268.000%	132.000%
		Percent		100.000%	67.000%	33.000%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended May 31, 2013
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor	01-01-2013			
		Direct O & M Accts 500 - 894	68,965,506	60,243,237	5,651,108	3,071,161
		Direct O & M Accts 901 - 935	41,147,627	29,854,933	8,129,433	3,163,261
		Direct O & M Accts 901 - 905 Utility 9 Only	4,465,312	3,053,607	1,411,705	0
		Adjustments	0	0	0	0
		Total	114,578,445	93,151,777	15,192,246	6,234,422
		Percentage	100.000%	81.300%	13.259%	5.441%
		Direct Labor Accts 500 - 894	65,772,800	51,029,386	10,468,202	4,275,212
		Direct Labor Accts 901 - 935	5,175,642	3,333,358	497,385	1,344,899
		Direct Labor Accts 901 - 905 Utility 9 Only	10,669,036	7,158,435	3,510,601	0
		Total	81,617,478	61,521,179	14,476,188	5,620,111
		Percentage	100.000%	75.377%	17.737%	6.886%
		Number of Customers at	685,332	362,462	226,219	96,651
		Percentage	100.000%	52.888%	33.009%	14.103%
		Net Direct Plant	2,540,576,273	2,027,886,265	345,513,055	167,176,953
		Percentage	100.000%	79.820%	13.600%	6.580%
		Total Percentages	400.000%	289.385%	77.604%	33.010%
		Average (CD AA)	100.000%	72.346%	19.401%	8.253%

7

RESULTS OF OPERATIONS		Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended May 31, 2013 Ending Balance Basis		

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12E
For Twelve Months Ended May 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input	01-01-2013	Elec/Gas North 4-Factor				
		Direct O & M Accts 500 - 894	65,927,810	60,243,237	5,684,573	0
		Direct O & M Accts 901 - 935	37,981,681	29,854,933	8,126,748	0
		Adjustments	0	0	0	0
		Total	103,909,491	90,098,170	13,811,321	0
		Percentage	100.000%	86.708%	13.292%	0.000%
		Direct Labor Accts 500 - 894	61,509,081	51,029,386	10,479,695	0
		Direct Labor Accts 901 - 935	3,968,432	3,333,358	635,074	0
		Total	65,477,513	54,362,744	11,114,769	0
		Percentage	100.000%	83.025%	16.975%	0.000%
		Number of Customers at	588,681	362,462	226,219	0
		Percentage	100.000%	61.572%	38.428%	0.000%
		Net Direct Plant	2,348,249,795	2,009,605,786	338,644,009	0
		Percentage	100.000%	85.579%	14.421%	0.000%
		Total Percentages	400.000%	316.884%	83.116%	0.000%
9		Average (CD AN/ID/WA)	100.000%	79.221%	20.779%	0.000%
10	E-PLT	Net Electric Distribution Plant	865,298,508	560,466,242	304,832,266	
		Percent	100.000%	64.771%	35.229%	
11		Book Depreciation	83,334,970	54,381,883	28,953,087	
		Percent	100.000%	65.257%	34.743%	

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ALLOCATION PERCENTAGES		E-ALL-12E
For Twelve Months Ended May 31, 2013		
Ending Balance Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,166,718,170 100.000%	1,409,771,118 65.065%	756,947,052 34.935%
13	E-PLT	Net Electric General Plant Percent	181,204,414 100.000%	120,011,678 66.230%	61,192,736 33.770%
14		Net Allocated Schedule M's Percent	-72,291,279 100.000%	-47,036,707 65.066%	-25,254,572 34.934%
99	Input	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Re/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	316,360,218	0	316,360,218	213,490,202	0	213,490,202	102,870,016	0	102,870,016
99	442200	Commercial - Firm & Int.	285,280,770	0	285,280,770	201,426,943	0	201,426,943	83,853,827	0	83,853,827
1	442300	Industrial	121,074,909	0	121,074,909	57,747,279	0	57,747,279	63,327,630	0	63,327,630
99	444000	Public Street & Highway Lighting	7,307,965	0	7,307,965	4,920,873	0	4,920,873	2,387,092	0	2,387,092
99	448000	Interdepartmental Revenue	1,051,715	0	1,051,715	845,261	0	845,261	206,454	0	206,454
99	499XXX	Unbilled Revenue	(1,388,117)	0	(1,388,117)	(965,708)	0	(965,708)	(422,409)	0	(422,409)
TOTAL SALES TO ULTIMATE CUSTOMERS			729,687,460	0	729,687,460	477,464,850	0	477,464,850	252,222,610	0	252,222,610
1	447XXX	Sales for Resale	0	171,837,536	171,837,536	0	111,711,582	111,711,582	0	60,125,954	60,125,954
TOTAL SALES OF ELECTRICITY			729,687,460	171,837,536	901,524,996	477,464,850	111,711,582	589,176,432	252,222,610	60,125,954	312,348,564
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	574,301	0	574,301	357,834	0	357,834	216,467	0	216,467
1	453000	Sales of Water & Water Power	0	481,050	481,050	0	312,731	312,731	0	168,319	168,319
1	454000	Rent from Electric Property	2,969,265	46,821	3,016,086	1,974,972	30,438	2,005,410	994,293	16,383	1,010,676
1	456XXX	Other Electric Revenues	339,898	157,600,804	157,940,702	280,647	102,456,283	102,736,930	59,251	55,144,521	55,203,772
TOTAL OTHER OPERATING REVENUE			3,883,464	158,128,675	162,012,139	2,613,453	102,799,452	105,412,905	1,270,011	55,329,223	56,599,234
TOTAL ELECTRIC REVENUE			733,570,924	329,966,211	1,063,537,135	480,078,303	214,511,034	694,589,337	253,492,621	115,455,177	368,947,798
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	339,797	339,797	0	220,902	220,902	0	118,895	118,895
1	501000	Fuel	0	30,420,018	30,420,018	0	19,776,054	19,776,054	0	10,643,964	10,643,964
1	502000	Steam Expense	0	4,306,397	4,306,397	0	2,799,589	2,799,589	0	1,506,808	1,506,808
1	505000	Electric Expense	0	989,363	989,363	0	643,185	643,185	0	346,178	346,178
1	506000	Miscellaneous Steam Power Generation Expense	148,375	2,343,297	2,491,672	96,251	1,523,377	1,619,628	52,124	819,920	872,044
1	507000	Rent	0	28,965	28,965	0	18,830	18,830	0	10,135	10,135
MAINTENANCE											
1	510000	Supervision & Engineering	0	500,008	500,008	0	325,055	325,055	0	174,953	174,953
1	511000	Structures	0	807,612	807,612	0	525,029	525,029	0	282,583	282,583
1	512000	Boiler Plant	0	5,998,202	5,998,202	0	3,899,431	3,899,431	0	2,098,771	2,098,771
1	513000	Electric Plant	0	920,846	920,846	0	598,642	598,642	0	322,204	322,204
1	514000	Miscellaneous Steam Plant	0	739,494	739,494	0	480,745	480,745	0	258,749	258,749
TOTAL STEAM POWER GENERATION EXP			148,375	47,393,999	47,542,374	96,251	30,810,839	30,907,090	52,124	16,583,160	16,635,284

AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,130,356	2,130,356	0	1,384,944	1,384,944	0	745,412	745,412
1	536000	Water for Power	0	1,204,582	1,204,582	0	783,099	783,099	0	421,483	421,483
1	537000	Hydraulic Expense	4,300,268	2,853,192	7,163,460	2,625,040	1,861,361	4,486,401	1,675,228	1,001,831	2,677,059
1	538000	Electric Expense	0	6,482,608	6,482,608	0	4,214,343	4,214,343	0	2,268,265	2,268,265
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	567,216	567,216	0	368,747	368,747	0	198,469	198,469
1	540000	Rent	0	1,263,292	1,263,292	0	821,266	821,266	0	442,026	442,026
1	540100	MT Trust Funds Land Settlement Rents	5,551,474	0	5,551,474	3,617,488	0	3,617,488	1,933,986	0	1,933,986
		MAINTENANCE									
1	541000	Supervision & Engineering	0	580,919	580,919	0	377,655	377,655	0	203,264	203,264
1	542000	Structures	0	500,135	500,135	0	325,138	325,138	0	174,997	174,997
1	543000	Reservoirs, Dams, & Waterways	0	1,322,753	1,322,753	0	859,922	859,922	0	462,831	462,831
1	544000	Electric Plant	0	3,137,440	3,137,440	0	2,039,650	2,039,650	0	1,097,790	1,097,790
1	545000	Miscellaneous Hydraulic Plant	0	436,790	436,790	0	283,957	283,957	0	152,833	152,833
		TOTAL HYDRO POWER GENERATION EXP	9,851,742	20,489,283	30,341,025	6,242,528	13,320,082	19,562,610	3,609,214	7,169,201	10,778,415
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	978,624	978,624	0	636,203	636,203	0	342,421	342,421
1	547000	Fuel	0	79,004,861	79,004,861	0	51,361,060	51,361,060	0	27,643,801	27,643,801
1	548000	Generation Expense	0	2,101,530	2,101,530	0	1,366,205	1,366,205	0	735,325	735,325
1	549000	Miscellaneous Other Power Generation Expense	0	508,881	508,881	0	330,824	330,824	0	178,057	178,057
1	550000	Rent	0	53,539	53,539	0	34,806	34,806	0	18,733	18,733
		MAINTENANCE									
1	551000	Supervision & Engineering	0	1,646,079	1,646,079	0	1,070,116	1,070,116	0	575,963	575,963
1	552000	Structures	0	27,552	27,552	0	17,912	17,912	0	9,640	9,640
1	553000	Generating & Electric Equipment	0	6,718,993	6,718,993	0	4,368,017	4,368,017	0	2,350,976	2,350,976
1	554000	Miscellaneous Other Power Generation Plant	0	168,434	168,434	0	109,499	109,499	0	58,935	58,935
		TOTAL OTHER POWER GENERATION EXP	0	91,208,493	91,208,493	0	59,294,642	59,294,642	0	31,913,851	31,913,851
		OTHER POWER SUPPLY EXPENSE:									
E-555	555XXX	Purchased Power	18,099,364	229,535,128	247,634,492	0	149,220,787	149,220,787	18,099,364	80,314,341	98,413,705
1	556000	System Control & Load Dispatching	0	886,685	886,685	0	576,434	576,434	0	310,251	310,251
E-557	557XXX	Other Expense	12,154,458	134,360,586	146,515,044	9,159,086	87,347,817	96,506,903	2,995,372	47,012,769	50,008,141
		TOTAL OTHER POWER SUPPLY EXPENSE	30,253,822	364,782,399	395,036,221	9,159,086	237,145,038	246,304,124	21,094,736	127,637,361	148,732,097
		TOTAL PRODUCTION OPERATING EXP	40,253,939	523,874,174	564,128,113	15,497,865	340,570,601	356,068,466	24,756,074	183,303,573	208,059,647

AVISTA UTILITIES

***** SYSTEM *****				***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,307,623	2,307,623	0	1,500,186	1,500,186	0	807,437	807,437
1	561000	Lead Dispatching	0	2,131,894	2,131,894	0	1,385,944	1,385,944	0	745,950	745,950
1	562000	Station Expense	0	394,062	394,062	0	256,180	256,180	0	137,882	137,882
1	563000	Overhead Line Expense	0	363,689	363,689	0	236,434	236,434	0	127,255	127,255
1	565000	Transmission of Electricity by Others	0	17,585,509	17,585,509	0	11,432,339	11,432,339	0	6,153,170	6,153,170
1	566000	Miscellaneous Transmission Expense	0	2,051,812	2,051,812	0	1,333,883	1,333,883	0	717,929	717,929
1	567000	Rent	0	110,343	110,343	0	71,734	71,734	0	38,609	38,609
MAINTENANCE											
1	568000	Supervision & Engineering	0	2,111,383	2,111,383	0	1,372,610	1,372,610	0	738,773	738,773
1	569000	Structures	54,550	354,088	408,638	43,885	230,193	274,078	10,665	123,895	134,560
1	570000	Station Equipment	12,003	1,153,666	1,165,669	12,003	749,998	762,001	0	403,668	403,668
1	571000	Overhead Lines	26,434	1,655,037	1,681,471	3,460	1,075,940	1,079,400	22,974	579,097	602,071
1	572000	Underground Lines	0	669	669	0	435	435	0	234	234
1	573000	Service Miscellaneous	2,328	101,365	103,693	2,328	65,897	68,225	0	35,468	35,468
TOTAL TRANSMISSION OPERATING EXP			95,315	30,321,140	30,416,455	61,676	19,711,773	19,773,449	33,639	10,609,367	10,643,006
E-DEPX		Depreciation Expense-Production	0	26,718,980	26,718,980	0	17,370,009	17,370,009	0	9,348,971	9,348,971
E-DEPX		Depreciation Expense-Transmission	0	10,433,655	10,433,655	0	6,782,919	6,782,919	0	3,650,736	3,650,736
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,014,989	1,014,989	0	659,845	659,845	0	355,144	355,144
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(172,046)	0	(172,046)	172,046	0	172,046
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,020	141,085	0	69,980	69,980
99	407331	Amortization of BPA Parallel Capacity Support	4,711,579	0	4,711,579	865,031	0	865,031	3,846,548	0	3,846,548
1	407333	Amortization of CDA Settlement Costs	0	40,366	40,366	0	26,242	26,242	0	14,124	14,124
99	407335	Amortization of ID DSIT	(1,131,437)	0	(1,131,437)	0	0	0	(1,131,437)	0	(1,131,437)
99	407350	Amortization of WA Renewable Energy Credits	275,573	0	275,573	275,573	0	275,573	0	0	0
99	407351	Amortization of CNC Transmission	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	407360	Amortization of CS2 & COLSTRIP O&M	682,763	0	682,763	330,420	0	330,420	352,343	0	352,343
99	407362	Amortization of LIDAR O&M	675,931	0	675,931	675,931	0	675,931	0	0	0
99	407365	Amortization of Wind Generation	144,467	0	144,467	0	0	0	144,467	0	144,467
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Amortization of CDA Settlement - Allocated	0	883,575	883,575	0	574,412	574,412	0	309,163	309,163
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407395	Optional Renewable Power Revenue Offset	229,840	0	229,840	175,894	0	175,894	53,946	0	53,946
99	407403	Amortization of Disallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	405,225	0	405,225	0	0	0	405,225	0	405,225
99	407450/407499	Amortization of BPA Residential Exchange Credit	(12,395,455)	0	(12,395,455)	(8,519,828)	0	(8,519,828)	(3,875,627)	0	(3,875,627)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(5,675,319)	0	(5,675,319)	(3,388,723)	0	(3,388,723)	(2,286,596)	0	(2,286,596)
99	407462	Amortization of Deferred LIDAR O&M	(895,303)	0	(895,303)	(895,303)	0	(895,303)	0	0	0
99	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,471)	(5,471)	0	(2,944)	(2,944)
99	407496	DefPalouse Wind & Thornton Sw St	(91,136)	0	(91,136)	(91,136)	0	(91,136)	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	18,445,885	18,445,885	0	11,991,670	11,991,670	0	6,454,215	6,454,215
TOTAL PIT DEPR/AMRT/NON-FIT TAXES			(8,528,749)	57,729,035	49,200,286	(6,483,133)	37,529,646	31,046,513	(2,045,616)	20,199,389	18,153,773
TOTAL PRODUCTION & TRANSMISSION EXPEN			31,820,505	611,924,349	643,744,854	9,076,408	397,812,020	406,888,428	22,744,097	214,112,329	236,856,426

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	325,959	1,994,705	2,320,664	205,205	1,335,335	1,540,540	120,754	659,370	780,124
3	582000	Station Expense	602,558	52,707	655,265	364,680	35,284	399,964	237,878	17,423	255,301
3	583000	Overhead Line Expense	2,278,951	552,683	2,831,634	1,548,076	369,988	1,918,064	730,875	182,695	913,570
3	584000	Underground Line Expense	1,119,815	0	1,119,815	666,308	0	666,308	453,507	0	453,507
3	585000	Street Light & Signal System Operation Expense	143,978	0	143,978	22,973	0	22,973	121,005	0	121,005
3	586000	Meter Expense	2,268,790	83,872	2,352,662	1,798,907	56,147	1,855,054	469,883	27,725	497,608
3	587000	Customer Installations Expense	584,564	126,444	711,008	330,411	84,647	415,058	254,153	41,797	295,950
3	588000	Miscellaneous Distribution Expense	3,580,322	3,381,673	6,961,995	2,434,880	2,263,827	4,698,707	1,145,442	1,117,846	2,263,288
3	589000	Rent	3,351	101,038	104,389	3,051	67,639	70,690	300	33,399	33,699
MAINTENANCE:											
3	590000	Supervision & Engineering	248,495	1,450,132	1,698,627	167,709	970,776	1,138,485	80,786	479,356	560,142
3	591000	Structures	321,569	896	322,465	155,448	600	156,048	166,121	296	166,417
3	592000	Station Equipment	736,411	134,358	870,769	551,476	89,945	641,421	184,935	44,413	229,348
3	593000	Overhead Lines	8,743,645	42,730	8,786,375	5,719,313	28,605	5,747,918	3,024,332	14,125	3,038,457
3	594000	Underground Lines	948,955	0	948,955	529,393	0	529,393	419,562	0	419,562
3	595000	Line Transformers	643,577	385,516	1,029,093	553,776	258,080	811,856	89,801	127,436	217,237
3	596000	Street Light & Signal System Maintenance Exp	677,453	0	677,453	459,321	0	459,321	218,132	0	218,132
3	597000	Meters	46,872	0	46,872	24,704	0	24,704	22,168	0	22,168
3	598000	Miscellaneous Distribution Expense	282,419	155,684	438,103	234,744	104,221	338,965	47,675	51,463	99,138
TOTAL DISTRIBUTION OPERATING EXP			23,557,684	8,462,438	32,020,122	15,770,375	5,665,094	21,435,469	7,787,309	2,797,344	10,584,653
E-DEPX		Depreciation Expense-Distribution	32,936,740	0	32,936,740	21,398,901	0	21,398,901	11,537,839	0	11,537,839
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,993	0	26,993	26,993	0	26,993	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	45,960,978	0	45,960,978	39,599,387	0	39,599,387	6,361,591	0	6,361,591
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			78,924,711	0	78,924,711	61,025,281	0	61,025,281	17,899,430	0	17,899,430
TOTAL DISTRIBUTION EXPENSES			102,482,395	8,462,438	110,944,833	76,795,656	5,665,094	82,460,750	25,686,739	2,797,344	28,484,083

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	456,153	456,153	0	299,218	299,218	0	156,935	156,935
2	902000	Meter Reading Expenses	2,862,375	97,193	2,959,568	2,489,295	63,755	2,553,050	373,080	33,438	406,518
E-903	903XXX	Customer Records & Collection Expenses	1,876,295	6,424,613	8,300,908	1,206,446	4,214,289	5,420,735	669,849	2,210,324	2,880,173
2	904000	Uncollectible Accounts	0	2,054,415	2,054,415	0	1,347,614	1,347,614	0	706,801	706,801
2	905000	Misc Customer Accounts	0	214,874	214,874	0	140,949	140,949	0	73,925	73,925
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,738,670	9,247,248	13,985,918	3,695,741	6,065,825	9,761,566	1,042,929	3,181,423	4,224,352
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	19,497,166	338,313	19,835,479	14,241,335	221,920	14,463,255	5,255,831	116,393	5,372,224
2	909000	Advertising	24,512	1,054,507	1,079,019	8,687	691,714	700,401	15,825	362,793	378,618
2	910000	Misc Customer Service & Info Exp	0	189,793	189,793	0	124,497	124,497	0	65,296	65,296
TOTAL CUSTOMER SERVICE & INFO EXP			19,521,678	1,582,613	21,104,291	14,250,022	1,038,131	15,288,153	5,271,656	544,482	5,816,138
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	12,405	12,405	0	8,137	8,137	0	4,268	4,268
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	12,405	12,405	0	8,137	8,137	0	4,268	4,268
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	562,569	30,102,612	30,665,181	440,116	20,168,750	20,608,866	122,453	9,933,862	10,056,315
4	921000	Office Supplies & Expenses	101,474	4,057,547	4,159,021	101,474	2,718,556	2,820,030	0	1,338,991	1,338,991
4	922000	Admin Exp Transferred—Credit	0	(81,587)	(81,587)	0	(54,663)	(54,663)	0	(26,924)	(26,924)
4	923000	Outside Services Employed	43,404	10,919,523	10,962,927	43,404	7,316,080	7,359,484	0	3,603,443	3,603,443
4	924000	Property Insurance Premium	0	1,399,456	1,399,456	0	937,636	937,636	0	461,820	461,820
4	925XXX	Injuries and Damages	48,686	2,205,909	2,254,595	47,603	1,477,959	1,525,562	1,083	727,950	729,033
4	926XXX	Employee Pensions and Benefits	197,958	950,062	1,148,020	146,168	636,542	782,710	51,790	313,520	365,310
4	927000	Franchise Requirements	5,747	0	5,747	0	0	0	5,747	0	5,747
1	928000	Regulatory Commission Expenses	2,703,686	3,780,867	6,484,553	1,737,586	2,457,942	4,195,528	966,100	1,322,925	2,289,025
4	930000	Miscellaneous General Expenses	118,114	3,086,024	3,204,138	83,602	2,067,636	2,151,238	34,512	1,018,388	1,052,900
4	931000	Rents	32,761	836,452	869,213	23,077	560,423	583,500	9,684	276,029	285,713
4	935000	Maintenance of General Plant	795,911	7,140,500	7,936,411	361,483	4,784,135	5,145,618	434,428	2,356,365	2,790,793
TOTAL ADMIN & GEN OPERATING EXP			4,610,310	64,397,365	69,007,675	2,984,513	43,070,996	46,055,509	1,625,797	21,326,369	22,952,166

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,705,277	11,441,272	13,146,549	1,132,659	7,665,652	8,798,311	572,618	3,775,620	4,348,238
E-AMTX		Amortization Expense-General Plant - 303000	0	75,936	75,936	0	50,724	50,724	0	25,212	25,212
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	398,906	6,141,466	6,540,372	393,102	4,114,783	4,507,885	5,804	2,026,683	2,032,487
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	30,279	30,279	0	20,287	20,287	0	9,992	9,992
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	2,104,183	17,688,953	19,793,136	1,525,761	11,851,446	13,377,207	578,422	5,837,507	6,415,929
		TOTAL ADMIN & GENERAL EXPENSES	6,714,493	82,086,318	88,800,811	4,510,274	54,922,442	59,432,716	2,204,219	27,163,876	29,368,095
		TOTAL EXPENSES BEFORE FIT	165,277,741	713,315,371	878,593,112	108,328,101	465,511,649	573,839,750	56,949,640	247,803,722	304,753,362
		NET OPERATING INCOME (LOSS) BEFORE FIT			184,944,023			120,749,587			64,194,436
E-FIT		FEDERAL INCOME TAX--Normal Accrual			29,108,945			19,291,037			9,817,908
E-FIT		DEFERRED FEDERAL INCOME TAX			16,628,477			11,039,522			5,588,955
E-FIT		AMORTIZED ITC - NOXON			(214,688)			(139,569)			(75,119)
		ELECTRIC NET OPERATING INCOME (LOSS)			139,421,289			90,558,597			48,862,692

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.596%	34.404%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.944%	33.056%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended May 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	189,593,846	189,593,846	0	123,254,959	123,254,959	0	66,338,887	66,338,887
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	18,099,364	0	18,099,364	0	0	0	18,099,364	0	18,099,364
1	555550	Non Monetary - Exchange Power	0	(96,004)	(96,004)	0	(62,412)	(62,412)	0	(33,592)	(33,592)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	39,413,147	39,413,147	0	25,622,487	25,622,487	0	13,790,660	13,790,660
1	555710	Intercompany Purchase	0	624,139	624,139	0	405,753	405,753	0	218,386	218,386
TOTAL ACCOUNT 555			18,099,364	229,535,128	247,634,492	0	149,220,787	149,220,787	18,099,364	80,314,341	98,413,705

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES		E-557-12E
For Twelve Months Ended May 31, 2013		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,940,075	5,940,075	0	3,861,643	3,861,643	0	2,078,432	2,078,432
1	557010	Other Power Supply Expense - Financial	0	10,474,789	10,474,789	0	6,809,660	6,809,660	0	3,665,129	3,665,129
1	557150	Fuel - Economic Dispatch	0	75,203,262	75,203,262	0	48,889,641	48,889,641	0	26,313,621	26,313,621
1	557160	Power Supply Expense - Miscellaneous	369,525	723,947	1,093,472	369,525	470,638	840,163	0	253,309	253,309
99	557161	Unbilled Add-Ons	(437,551)	0	(437,551)	(226,438)	0	(226,438)	(211,113)	0	(211,113)
1	557170	Broker Fees - Power	0	1,035,603	1,035,603	0	673,246	673,246	0	362,357	362,357
1	557171	REC Broker Fees	21,849	11,952	33,801	21,849	7,770	29,619	0	4,182	4,182
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	6,475,480	0	6,475,480	6,475,480	0	6,475,480	0	0	0
99	557270	Other Power Supply Expense - Other Exp	171,910	0	171,910	171,910	0	171,910	0	0	0
99	557290	Washington ERM Amortization	(1,539,961)	0	(1,539,961)	(1,539,961)	0	(1,539,961)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	855,645	0	855,645	855,645	0	855,645	0	0	0
99	557331	Reardan Wind Costs	2,533,578	0	2,533,578	2,533,578	0	2,533,578	0	0	0
99	557380	Idaho PCA Deferred	3,984,066	0	3,984,066	0	0	0	3,984,066	0	3,984,066
99	557390	Idaho PCA Amortization	(1,098,785)	0	(1,098,785)	0	0	0	(1,098,785)	0	(1,098,785)
1	557395	Optional Renewable Power Expense Offset	0	(138,921)	(138,921)	0	(90,313)	(90,313)	0	(48,608)	(48,608)
1	557610	Other Expenses - Exposure	0	(26,526)	(26,526)	0	(17,245)	(17,245)	0	(9,281)	(9,281)
1	557700	Turbine Gas Bookout Expense	0	2,440,328	2,440,328	0	1,586,457	1,586,457	0	853,871	853,871
1	557711	Turbine Gas Bookout Offset	0	(2,440,328)	(2,440,328)	0	(1,586,457)	(1,586,457)	0	(853,871)	(853,871)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	41,136,405	41,136,405	0	26,742,777	26,742,777	0	14,393,628	14,393,628
TOTAL ACCOUNT 557			12,154,458	134,360,586	146,515,044	9,159,086	87,347,817	96,506,903	2,995,372	47,012,769	50,008,141

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-12E
For Twelve Months Ended May 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,876,295	6,424,613	8,300,908	1,206,446	4,214,289	5,420,735	669,849	2,210,324	2,880,173
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 903	1,876,295	6,424,613	8,300,908	1,206,446	4,214,289	5,420,735	669,849	2,210,324	2,880,173

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.596%	34.404%
E-ALL	12	Net Electric Plant (before DFTT)	100.000%	65.065%	34.935%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended May 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	348,950	338,313	687,263	299,730	221,920	521,650	49,220	116,393	165,613
99	908600	Public Purpose Tariff Rider Expense Offset	19,538,778	0	19,538,778	14,186,063	0	14,186,063	5,352,715	0	5,352,715
99	908610	Limited Income Tax Refund Program	223,651	0	223,651	223,651	0	223,651	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(614,213)	0	(614,213)	(468,109)	0	(468,109)	(146,104)	0	(146,104)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	19,497,166	338,313	19,835,479	14,241,335	221,920	14,463,255	5,255,831	116,393	5,372,224

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended May 31, 2013 Ending Balance 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 Weighted Cost		3.041%	3.088%
E-APL	Net Rate Base	1,865,720,811	1,216,424,126	649,296,685
	Interest Deduction for FIT Calculation	57,041,740	36,991,458	20,050,282
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended May 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho	
Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue	1,063,537,135	694,589,337	368,947,798	
E-OPS	Less: Operating & Maintenance Expense	730,674,979	468,390,749	262,284,230	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	83,511,270	53,857,944	29,653,326	
E-OTX	Less: Taxes Other than FIT	64,406,863	51,591,057	12,815,806	
	Net Operating Income Before FIT	184,944,023	120,749,587	64,194,436	
E-INT	Less: Interest Expense	57,041,740	36,991,458	20,050,282	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(172,046)	172,046	
E-SCM	Plus: Schedule M Adjustments	(37,610,758)	(24,182,193)	(13,428,565)	
	Taxable Net Operating Income	90,291,525	59,747,982	30,543,543	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	31,602,034	20,911,794	10,690,240	
1	Production Tax Credit	(180,645)	(117,437)	(63,208)	
1	Investment Tax Credit - Noxon *	(2,312,444)	(1,503,320)	(809,124)	
	Total Net Federal Income Tax	29,108,945	19,291,037	9,817,908	
E-DTE	Deferred FIT	16,628,477	11,039,522	5,588,955	
1	411400 Amortized Investment Tax Credit - Noxon	(214,688)	(139,569)	(75,119)	
	Total Net FIT/Deferred FIT	45,522,734	30,190,990	15,331,744	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended May 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	35,067,916	55,856,576	90,924,492	22,951,655	36,664,217	59,615,872	12,116,261	19,192,359	31,308,620
12	997001 Contributions In Aid of Construction	0	4,031,551	4,031,551	0	2,623,129	2,623,129	0	1,408,422	1,408,422
2	997002 Injuries and Damages	0	(1,078,000)	(1,078,000)	0	(707,125)	(707,125)	0	(370,875)	(370,875)
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
4	997005 FAS106 Current Retiree Medical Accrual	0	4,376,641	4,376,641	0	2,932,349	2,932,349	0	1,444,292	1,444,292
99	997007 Idaho PCA	3,369,944	0	3,369,944	0	0	0	3,369,944	0	3,369,944
99	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(21,992)	(21,992)	0	(11,836)	(11,836)
4	997015 Airplane Lease Payments	0	390,272	390,272	0	261,482	261,482	0	128,790	128,790
12	997016 Redemption Expense Amortization	0	1,520,824	1,520,824	0	989,524	989,524	0	531,300	531,300
99	997017 Amort - Invest in Exch Pwr (405.92,,93,,95,,98)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	997018 DSM Tariff Rider	(11,207,914)	0	(11,207,914)	(7,511,470)	0	(7,511,470)	(3,696,444)	0	(3,696,444)
1	997019 CSS Temporary Service Fees	73,983	0	73,983	12,780	0	12,780	61,203	0	61,203
4	997020 FAS87 Current Pension Accrual	0	(8,860,756)	(8,860,756)	0	(5,936,707)	(5,936,707)	0	(2,924,049)	(2,924,049)
99	997021 Wartsilla Generators Amortization	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	(26,526)	(26,526)	0	(17,400)	(17,400)	0	(9,126)	(9,126)
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
99	997029 FAS106 Post Retirement Benefits	197,958	0	197,958	146,168	0	146,168	51,790	0	51,790
12	997032 Interest Rate Swaps	0	3,178,828	3,178,828	0	2,068,304	2,068,304	0	1,110,524	1,110,524
99	997033 BPA Residential Exchange	(629,677)	0	(629,677)	(553,253)	0	(553,253)	(76,424)	0	(76,424)
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(375,662)	(375,662)	0	(244,218)	(244,218)	0	(131,444)	(131,444)
99	997043 Washington Deferred Power Costs	5,016,293	0	5,016,293	5,016,293	0	5,016,293	0	0	0
1	997044 Non-Monetary Power Costs	0	(96,004)	(96,004)	0	(62,412)	(62,412)	0	(33,592)	(33,592)
1	997045 Section 199 Manufacturing Deduction	0	(1,725,304)	(1,725,304)	0	(1,121,620)	(1,121,620)	0	(603,684)	(603,684)
4	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	267,006	0	267,006	0	0	0	267,006	0	267,006
12	997048 AFUDC	0	(2,336,406)	(2,336,406)	0	(1,520,183)	(1,520,183)	0	(816,223)	(816,223)
11	997049 Tax Depreciation	0	(134,681,902)	(134,681,902)	0	(87,889,369)	(87,889,369)	0	(46,792,533)	(46,792,533)
99	997050 CS2 Levelized Return	405,225	0	405,225	0	0	0	405,225	0	405,225
99	997051 Wind Generation AFUDC - ID	(1,219,767)	0	(1,219,767)	0	0	0	(1,219,767)	0	(1,219,767)
4	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997053 Renewable Energy Cert Fees	0	31,005	31,005	0	20,773	20,773	0	10,232	10,232
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID: E-SCM-12E
ELECTRIC SCHEDULE M ITEMS	
For Twelve Months Ended May 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	11,065	200,000	211,065	11,065	130,020	141,085	0	69,980	69,980
4	997062	0	0	0	0	0	0	0	0	0
1	997063	183,093	1,539,236	1,722,329	152,118	1,000,657	1,152,775	30,975	538,579	569,554
99	997064	0	0	0	0	0	0	0	0	0
99	997065	(848,395)	0	(848,395)	(662,158)	0	(662,158)	(186,237)	0	(186,237)
1	997067	0	0	0	0	0	0	0	0	0
1	997068	0	0	0	0	0	0	0	0	0
1	997069	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072	0	0	0	0	0	0	0	0	0
1	997073	(1,777,905)	0	(1,777,905)	0	0	0	(1,777,905)	0	(1,777,905)
11	997080	0	5,300,287	5,300,287	0	3,458,808	3,458,808	0	1,841,479	1,841,479
1	997081	0	264,877	264,877	0	177,468	177,468	0	87,409	87,409
1	997082	0	330,744	330,744	0	221,598	221,598	0	109,146	109,146
1	997083	0	16,091	16,091	0	10,781	10,781	0	5,310	5,310
2	997084	0	(136,149)	(136,149)	0	(89,308)	(89,308)	0	(46,841)	(46,841)
99	997088	(4,992,556)	0	(4,992,556)	(3,058,303)	0	(3,058,303)	(1,934,253)	0	(1,934,253)
99	997089	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	997091	(219,372)	0	(219,372)	(219,372)	0	(219,372)	0	0	0
99	997092	1,044,031	0	1,044,031	1,044,031	0	1,044,031	0	0	0
99	997093	(198,643)	0	(198,643)	(198,643)	0	(198,643)	0	0	0
99	997094	0	0	0	0	0	0	0	0	0
99	997095	956,539	0	956,539	956,539	0	956,539	0	0	0
99	997096	0	22,325	22,325	0	14,513	14,513	0	7,812	7,812
99	997097	3,846,548	0	3,846,548	0	0	0	3,846,548	0	3,846,548
TOTAL SCHEDULE M ADJUSTMENTS		34,680,522	(72,291,280)	(37,610,758)	22,854,518	(47,036,711)	(24,182,193)	11,826,004	(25,254,569)	(13,428,565)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.596%	34.404%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.944%	33.056%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	10	Net Electric Distribution Plant	100.000%	64.771%	35.229%
E-ALL	11	Book Depreciation	100.000%	65.257%	34.743%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.065%	34.935%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended May 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	15,383,291	15,383,291	0	10,009,292	10,009,292	0	5,373,999	5,373,999
99	410100	Deferred Federal Income Tax Expense - Washington	3,915,867	0	3,915,867	3,915,867	0	3,915,867	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,455,390	0	1,455,390	0	0	0	1,455,390	0	1,455,390
	410100	Total	5,371,257	15,383,291	20,754,548	3,915,867	10,009,292	13,925,159	1,455,390	5,373,999	6,829,389
14	411100	Deferred Federal Income Tax Expense - Allocated	0	264,164	264,164	0	171,881	171,881	0	92,283	92,283
99	411100	Deferred Federal Income Tax Expense - Washington	(3,057,518)	0	(3,057,518)	(3,057,518)	0	(3,057,518)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,332,717)	0	(1,332,717)	0	0	0	(1,332,717)	0	(1,332,717)
	411100	Total	(4,390,235)	264,164	(4,126,071)	(3,057,518)	171,881	(2,885,637)	(1,332,717)	92,283	(1,240,434)
		Total Deferred Federal Income Tax Expense	981,022	15,647,455	16,628,477	858,349	10,181,173	11,039,522	122,673	5,466,282	5,588,955

E-ALL	14	Net Allocated Schedule M's	100.000%	65.066%	34.934%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended May 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	31,284	31,284	0	20,338	20,338	0	10,946	10,946
1	408140	State Kwh Generation Tax	0	1,545,908	1,545,908	0	1,004,995	1,004,995	0	540,913	540,913
1	408150	R&P Property Tax--Production	0	11,953,040	11,953,040	0	7,770,671	7,770,671	0	4,182,369	4,182,369
1	408180	R&P Property Tax--Transmission	0	4,274,578	4,274,578	0	2,778,903	2,778,903	0	1,495,675	1,495,675
1	409100	State Income Tax--Montana & Oregon	0	641,075	641,075	0	416,763	416,763	0	224,312	224,312
TOTAL PRODUCTION & TRANSMISSION			0	18,445,885	18,445,885	0	11,991,670	11,991,670	0	6,454,215	6,454,215
DISTRIBUTION											
99	408110	State Excise Tax	18,418,806	0	18,418,806	18,418,806	0	18,418,806	0	0	0
99	408120	Municipal Occupation & License Tax	19,906,765	0	19,906,765	16,771,794	0	16,771,794	3,134,971	0	3,134,971
99	408160	Miscellaneous State or Local Tax--WA & ID	68	0	68	0	0	0	68	0	68
99	408170	R&P Property Tax--Distribution	6,997,735	0	6,997,735	4,408,787	0	4,408,787	2,588,948	0	2,588,948
99	409100	State Income Tax--Idaho	637,604	0	637,604	0	0	0	637,604	0	637,604
TOTAL DISTRIBUTION			45,960,978	0	45,960,978	39,599,387	0	39,599,387	6,361,591	0	6,361,591
TOTAL TAXES OTHER THAN FIT			45,960,978	18,445,885	64,406,863	39,599,387	11,991,670	51,591,057	6,361,591	6,454,215	12,815,806

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended May 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,266,667	9,266,667	0	6,024,260	6,024,260	0	3,242,407	3,242,407
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,300,200	1,300,200	0	699,800	699,800
1	182333	CDA Settlement Costs	0	1,329,227	1,329,227	0	864,130	864,130	0	465,097	465,097
1	182381	CDA Settlement Past Storage	0	35,915,979	35,915,979	0	23,348,978	23,348,978	0	12,567,001	12,567,001
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,636,397	29,239,101	0	15,412,821	15,412,821
1	303000	Misc Intangible Plant- (C-IPL)	153,179	5,212,571	5,365,750	153,179	3,450,588	3,603,767	0	1,761,983	1,761,983
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,140,614	31,195,093	33,335,707	2,074,589	20,900,712	22,975,301	66,025	10,294,381	10,360,406
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,629,706	2,629,706	0	1,761,903	1,761,903	0	867,803	867,803
TOTAL INTANGIBLE PLANT			2,896,497	131,598,461	134,494,958	2,830,472	86,287,168	89,117,640	66,025	45,311,293	45,377,318
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,489,808	3,489,808	0	2,268,724	2,268,724	0	1,221,084	1,221,084
1	311XXX	Structures & Improvements	0	126,763,704	126,763,704	0	82,409,084	82,409,084	0	44,354,620	44,354,620
1	312000	Boiler Plant	0	172,541,448	172,541,448	0	112,169,195	112,169,195	0	60,372,253	60,372,253
1	313000	Generators	0	6,770	6,770	0	4,401	4,401	0	2,369	2,369
1	314000	Turbogenerator Units	0	52,828,396	52,828,396	0	34,343,740	34,343,740	0	18,484,656	18,484,656
1	315000	Accessory Electric Equipment	0	26,162,433	26,162,433	0	17,008,198	17,008,198	0	9,154,235	9,154,235
1	316000	Miscellaneous Power Plant Equipment	0	16,114,738	16,114,738	0	10,476,191	10,476,191	0	5,638,547	5,638,547
TOTAL STEAM PRODUCTION PLANT			0	397,907,297	397,907,297	0	258,679,533	258,679,533	0	139,227,764	139,227,764
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	57,957,314	57,957,314	0	37,678,050	37,678,050	0	20,279,264	20,279,264
1	331XXX	Structures & Improvements	0	44,366,027	44,366,027	0	28,842,354	28,842,354	0	15,523,673	15,523,673
1	332XXX	Reservoirs, Dams, & Waterways	0	130,813,229	130,813,229	0	85,041,680	85,041,680	0	45,771,549	45,771,549
1	333000	Waterwheels, Turbines, & Generators	0	163,044,604	163,044,604	0	105,995,297	105,995,297	0	57,049,307	57,049,307
1	334000	Accessory Electric Equipment	0	37,150,820	37,150,820	0	24,151,748	24,151,748	0	12,999,072	12,999,072
1	335XXX	Miscellaneous Power Plant Equipment	0	8,139,622	8,139,622	0	5,291,568	5,291,568	0	2,848,054	2,848,054
1	336000	Roads, Railroads, & Bridges	0	2,020,755	2,020,755	0	1,313,693	1,313,693	0	707,062	707,062
TOTAL HYDRAULIC PRODUCTION PLANT			0	443,492,371	443,492,371	0	288,314,390	288,314,390	0	155,177,981	155,177,981
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	588,450	588,450	0	316,718	316,718
1	341000	Structures & Improvements	0	16,582,214	16,582,214	0	10,780,097	10,780,097	0	5,802,117	5,802,117
1	342000	Fuel Holders, Producers, & Accessories	0	21,170,568	21,170,568	0	13,762,986	13,762,986	0	7,407,582	7,407,582
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,543,546	15,543,546	0	8,365,924	8,365,924
1	344000	Generators	0	206,930,772	206,930,772	0	134,525,695	134,525,695	0	72,405,077	72,405,077
1	344010	Generators - Solar	0	149,669	149,669	0	97,300	97,300	0	52,369	52,369
1	345000	Accessory Electric Equipment	0	19,248,432	19,248,432	0	12,513,406	12,513,406	0	6,735,026	6,735,026
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,589	21,589	0	11,620	11,620
1	346000	Miscellaneous Power Plant Equipment	0	1,720,768	1,720,768	0	1,118,671	1,118,671	0	602,097	602,097
TOTAL OTHER PRODUCTION PLANT			0	290,650,270	290,650,270	0	188,951,740	188,951,740	0	101,698,530	101,698,530
TOTAL PRODUCTION PLANT			0	1,132,049,938	1,132,049,938	0	735,945,663	735,945,663	0	396,104,275	396,104,275

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended May 31, 2013
 Ending Balance Basis

Report ID:
 E-PLT-12E

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,569,303	19,569,303	0	12,722,004	12,722,004	0	6,847,299	6,847,299
1	352XXX	Structures & Improvements	0	17,108,071	17,108,071	0	11,121,957	11,121,957	0	5,986,114	5,986,114
1	353000	Station Equipment	0	214,600,480	214,600,480	0	139,511,772	139,511,772	0	75,088,708	75,088,708
1	354000	Towers & Fixtures	0	17,124,021	17,124,021	0	11,132,326	11,132,326	0	5,991,695	5,991,695
1	355000	Poles & Fixtures	0	155,549,642	155,549,642	0	101,122,822	101,122,822	0	54,426,820	54,426,820
1	356000	Overhead Conductors & Devices	0	117,375,448	117,375,448	0	76,305,779	76,305,779	0	41,069,669	41,069,669
1	357000	Underground Conduit	0	2,605,487	2,605,487	0	1,693,827	1,693,827	0	911,660	911,660
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,514,780	1,514,780	0	815,292	815,292
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,217,147	1,217,147	0	655,099	655,099
TOTAL TRANSMISSION PLANT			0	548,134,770	548,134,770	0	356,342,414	356,342,414	0	191,792,356	191,792,356
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	2,209,033	0	2,209,033	427,009	0	427,009	1,782,024	0	1,782,024
99	361000	Structures & Improvements	18,005,705	0	18,005,705	12,802,240	0	12,802,240	5,203,465	0	5,203,465
99	362000	Station Equipment	114,778,315	0	114,778,315	76,813,574	0	76,813,574	37,964,741	0	37,964,741
99	364000	Poles, Towers, & Fixtures	271,546,707	0	271,546,707	169,338,063	0	169,338,063	102,208,644	0	102,208,644
99	365000	Overhead Conductors & Devices	181,567,210	0	181,567,210	113,841,714	0	113,841,714	67,725,496	0	67,725,496
99	366000	Underground Conduit	86,523,852	0	86,523,852	54,531,222	0	54,531,222	31,992,630	0	31,992,630
99	367000	Underground Conductors & Devices	144,117,645	0	144,117,645	92,364,126	0	92,364,126	51,753,519	0	51,753,519
99	368000	Line Transformers	203,043,916	0	203,043,916	135,845,952	0	135,845,952	67,197,964	0	67,197,964
99	369XXX	Services	134,190,316	0	134,190,316	86,118,185	0	86,118,185	48,072,131	0	48,072,131
99	370000	Meters	47,898,399	0	47,898,399	26,723,703	0	26,723,703	21,174,696	0	21,174,696
99	373XXX	Street Light & Signal Systems	38,120,118	0	38,120,118	23,516,104	0	23,516,104	14,604,014	0	14,604,014
TOTAL DISTRIBUTION PLANT			1,246,585,847	0	1,246,585,847	795,662,830	0	795,662,830	450,923,017	0	450,923,017
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,095,255	3,108,652	4,203,907	386,602	2,082,797	2,469,399	708,653	1,025,855	1,734,508
4	390XXX	Structures & Improvements	12,952,500	60,045,463	72,997,963	6,392,293	40,230,460	46,622,753	6,560,207	19,815,003	26,375,210
4	391XXX	Office Furniture & Equipment	2,329,687	37,899,801	40,229,488	2,303,988	25,392,867	27,696,855	25,699	12,506,934	12,532,633
4	392XXX	Transportation Equipment	14,440,287	9,147,013	23,587,300	10,302,723	6,128,499	16,431,222	4,137,564	3,018,514	7,156,078
4	393000	Stores Equipment	277,662	1,873,478	2,151,140	121,377	1,255,230	1,376,607	156,285	618,248	774,533
4	394000	Tools, Shop & Garage Equipment	1,544,639	8,403,110	9,947,749	1,164,944	5,630,084	6,795,028	379,695	2,773,026	3,152,721
4	395000	Laboratory Equipment	257,009	1,049,636	1,306,645	172,845	703,256	876,101	84,164	346,380	430,544
4	396XXX	Power Operated Equipment	29,680,562	11,491,793	41,172,355	18,515,503	7,699,501	26,215,004	11,165,059	3,792,292	14,957,351
4	397XXX	Communications Equipment	16,200,328	57,262,972	73,463,300	10,128,720	38,366,191	48,494,911	6,071,608	18,896,781	24,968,389
4	398000	Miscellaneous Equipment	2,371	353,849	356,220	31	237,079	237,110	2,340	116,770	119,110
TOTAL GENERAL PLANT			78,780,300	190,635,767	269,416,067	49,489,026	127,725,964	177,214,990	29,291,274	62,909,803	92,201,077
TOTAL PLANT IN SERVICE			1,328,262,644	2,002,418,936	3,330,681,580	847,982,328	1,306,301,209	2,154,283,537	480,280,316	696,117,727	1,176,398,043

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended May 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(281,493,793)	(281,493,793)	0	(182,999,115)	(182,999,115)	0	(98,494,678)	(98,494,678)
E-ADEP		Hydro Production Plant	0	(118,891,131)	(118,891,131)	0	(77,291,124)	(77,291,124)	0	(41,600,007)	(41,600,007)
E-ADEP		Other Production Plant	0	(81,111,711)	(81,111,711)	0	(52,730,723)	(52,730,723)	0	(28,380,988)	(28,380,988)
E-ADEP		Transmission Plant	0	(187,194,884)	(187,194,884)	0	(121,695,394)	(121,695,394)	0	(65,499,490)	(65,499,490)
E-ADEP		Distribution Plant	(381,287,339)	0	(381,287,339)	(235,196,588)	0	(235,196,588)	(146,090,751)	0	(146,090,751)
E-ADEP		General Plant	(22,895,247)	(65,316,406)	(88,211,653)	(13,441,320)	(43,761,992)	(57,203,312)	(9,453,927)	(21,554,414)	(31,008,341)
TOTAL ACCUMULATED DEPRECIATION			(404,182,586)	(734,007,925)	(1,138,190,511)	(248,637,908)	(478,478,348)	(727,116,256)	(155,544,678)	(255,529,577)	(411,074,255)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,499,454)	(7,499,454)	0	(4,875,395)	(4,875,395)	0	(2,624,059)	(2,624,059)
E-AAMT		Distribution-Franchises/Misc Intangibles	(106,368)	0	(106,368)	(106,368)	0	(106,368)	0	0	0
E-AAMT		General Plant - 303000	0	(109,566)	(109,566)	0	(72,587)	(72,587)	0	(36,979)	(36,979)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(647,800)	(17,116,550)	(17,764,350)	(641,016)	(11,468,089)	(12,109,105)	(6,784)	(5,648,461)	(5,655,245)
E-AAMT		General Plant - 390200, 396200	(120,874)	(172,282)	(293,156)	(117,279)	(115,429)	(232,708)	(3,595)	(56,853)	(60,448)
TOTAL ACCUMULATED AMORTIZATION			(875,042)	(24,897,852)	(25,772,894)	(864,663)	(16,531,500)	(17,396,163)	(10,379)	(8,366,352)	(8,376,731)
TOTAL ACCUMULATED DEPR/AMORT			(405,057,628)	(758,905,777)	(1,163,963,405)	(249,502,571)	(495,009,848)	(744,512,419)	(155,555,057)	(263,895,929)	(419,450,986)
NET ELECTRIC UTILITY PLANT before DFIT			923,205,016	1,243,513,159	2,166,718,175	598,479,757	811,291,361	1,409,771,118	324,725,259	432,221,798	756,947,057
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(330,069)	(330,069)	0	(214,578)	(214,578)	0	(115,491)	(115,491)
12		ADFIT - Electric Plant In Service (282900)	0	(287,251,923)	(287,251,923)	0	(186,900,464)	(186,900,464)	0	(100,351,459)	(100,351,459)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(27,656,091)	(27,656,091)	0	(18,529,581)	(18,529,581)	0	(9,126,510)	(9,126,510)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(223,567)	(223,567)	0	(149,790)	(149,790)	0	(73,777)	(73,777)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	29,166	29,166	0	18,961	18,961	0	10,205	10,205
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,570,592)	(12,570,592)	0	(8,172,142)	(8,172,142)	0	(4,398,450)	(4,398,450)
1		ADFIT - CDA Settlement Costs (283333)	0	(128,696)	(128,696)	0	(83,665)	(83,665)	0	(45,031)	(45,031)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,425,104)	(4,425,104)	0	(2,879,194)	(2,879,194)	0	(1,545,910)	(1,545,910)
TOTAL ACCUMULATED DFIT			0	(332,556,876)	(332,556,876)	0	(216,910,453)	(216,910,453)	0	(115,646,423)	(115,646,423)
NET ELECTRIC UTILITY PLANT			923,205,016	910,956,283	1,834,161,299	598,479,757	594,380,908	1,192,860,665	324,725,259	316,575,375	641,300,634

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.065%	34.935%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12E
For Twelve Months Ended May 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	923,205,016	910,956,283	1,834,161,299	598,479,757	594,380,908	1,192,860,665	324,725,259	316,575,375	641,300,634
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation	0	0	0	(960,371)	0	(960,371)	960,371	0	960,371
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(2,616,488)	0	(2,616,488)	(838,539)	0	(838,539)	(1,777,949)	0	(1,777,949)
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	7,006,025	0	7,006,025	4,493,611	0	4,493,611	2,512,414	0	2,512,414
99	ADFIT - Kettle Falls Disallowed (190420)	308,165	0	308,165	308,165	0	308,165	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,158,353	0	1,158,353	0	0	0	1,158,353	0	1,158,353
99	ADFIT - Boulder Park Disallowed (190040)	504,576	0	504,576	0	0	0	504,576	0	504,576
99	Investment in WNP3 Exchange Power (124900, 124930)	15,312,300	0	15,312,300	15,312,300	0	15,312,300	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,751,887)	0	(2,751,887)	(2,751,887)	0	(2,751,887)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,140,886	0	1,140,886	1,140,886	0	1,140,886	0	0	0
99	CDA Lake Settlement - ID (186382)	227,149	0	227,149	0	0	0	227,149	0	227,149
99	ADFIT - CDA Lake Settlement - Direct (283382)	(478,813)	0	(478,813)	(399,311)	0	(399,311)	(79,502)	0	(79,502)
99	CDA CDR Fund - Direct (182324)	82,988	0	82,988	82,988	0	82,988	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	(29,046)	0	(29,046)	(29,046)	0	(29,046)	0	0	0
99	Spokane River Relicensing (182322)	589,555	0	589,555	547,046	0	547,046	42,509	0	42,509
99	ADFIT - Spokane River Relicensing (283322)	(206,320)	0	(206,320)	(191,447)	0	(191,447)	(14,873)	0	(14,873)
99	Spokane River PM&Es (182323)	545,340	0	545,340	347,370	0	347,370	197,970	0	197,970
99	ADFIT - Spokane River PM&Es (283323)	(190,893)	0	(190,893)	(121,604)	0	(121,604)	(69,289)	0	(69,289)
99	Montana Riverbed Settlement (186360)	3,626,830	0	3,626,830	2,424,550	0	2,424,550	1,202,280	0	1,202,280
99	ADFIT - Montana Riverbed Settlement (283365)	(1,269,390)	0	(1,269,390)	(848,593)	0	(848,593)	(420,797)	0	(420,797)
99	Lancaster Generation (182312)	3,400,000	0	3,400,000	3,400,000	0	3,400,000	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,190,000)	0	(1,190,000)	(1,190,000)	0	(1,190,000)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	61,177	0	61,177	0	0	0	61,177	0	61,177
4	Customer Advances (252000)	(1,109,261)	0	(1,109,261)	(302,873)	0	(302,873)	(806,388)	0	(806,388)
99	Customer Deposits (235199)	(1,196,764)	0	(1,196,764)	(1,196,764)	0	(1,196,764)	0	0	0
C-WKC	Working Capital	8,473,706	7,551,853	16,025,559	8,473,706	0	8,473,706	0	7,551,853	7,551,853
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	24,007,659	7,551,853	31,559,512	23,563,461	0	23,563,461	444,198	7,551,853	7,996,051
	NET RATE BASE	947,212,675	918,508,136	1,865,720,811	622,043,218	594,380,908	1,216,424,126	325,169,457	324,127,228	649,296,685

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.065%	34.935%
E-ALL	13	Net Electric General Plant	100.000%	66.230%	33.770%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended May 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	9,427,925	9,427,925			9,427,925	9,427,925		6,129,094	6,129,094		3,298,831	3,298,831	
1	Hydro (ED-AN)	8,598,025	8,598,025			8,598,025	8,598,025		5,589,576	5,589,576		3,008,449	3,008,449	
1	Other (ED-AN)	8,693,030	8,693,030			8,693,030	8,693,030		5,651,339	5,651,339		3,041,691	3,041,691	
Total Electric Production		26,718,980	26,718,980			26,718,980	26,718,980		17,370,009	17,370,009		9,348,971	9,348,971	
Electric Transmission														
1	ED-AN	10,433,655	10,433,655			10,433,655	10,433,655		6,782,919	6,782,919		3,650,736	3,650,736	
Total Electric Transmission		10,433,655	10,433,655			10,433,655	10,433,655		6,782,919	6,782,919		3,650,736	3,650,736	
Electric Distribution														
	ED-ID	11,537,839	11,537,839			11,537,839	11,537,839					11,537,839	11,537,839	
	ED-WA	21,398,901	21,398,901			21,398,901	21,398,901		21,398,901	21,398,901				
Total Electric Distribution		32,936,740	32,936,740			32,936,740	32,936,740		21,398,901	21,398,901		11,537,839	11,537,839	
Gas Underground Storage														
	GD-AN	590,290		590,290										
	GD-OR	112,907			112,907									
Total Gas Underground Storage		703,197		590,290	112,907									
Gas Distribution														
	GD-AN	53,839		53,839										
	GD-ID	3,750,028		3,750,028										
	GD-WA	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									
General Plant														
4	ED-AN	2,567,770	2,567,770			2,567,770	2,567,770		1,720,406	1,720,406		847,364	847,364	
	ED-ID	260,241	260,241			260,241	260,241				260,241		260,241	
	ED-WA	1,010,723	1,010,723			1,010,723	1,010,723	1,010,723						
7,4	CD-AA	11,736,859	8,491,148	2,277,068	968,643	8,491,148	8,491,148		5,689,069	5,689,069		2,802,079	2,802,079	
9,4	CD-AN	482,643	382,354	100,289		382,354	382,354		256,177	256,177		126,177	126,177	
9	CD-ID	394,311	312,377	81,934		312,377	312,377				312,377		312,377	
9	CD-WA	153,919	121,936	31,983		121,936	121,936	121,936		121,936				
8	GD-AA	165,856		116,630	49,226									
	GD-AN	32,793		32,793										
	GD-ID	63,958		63,958										
	GD-WA	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	1,705,277	11,441,272	13,146,549	1,132,659	7,665,652	8,798,311	572,618	3,775,620	4,348,238
Total Depreciation Expense		103,056,054	83,235,924	14,594,003	5,226,127	34,642,017	48,593,907	83,235,924	22,531,560	31,818,580	54,350,140	12,110,457	16,775,327	28,885,784

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended May 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
1	Franchises (302000)	ED-AN	918,320	918,320		918,320	918,320		597,000	597,000		321,320	321,320
1	Misc Intangible Plt (303000)	ED-AN	96,669	96,669		96,669	96,669		62,845	62,845		33,824	33,824
Total Production/Transmission			1,014,989	1,014,989		1,014,989	1,014,989		659,845	659,845		355,144	355,144
Distribution													
	Franchises (302000)	ED-WA	24,149	24,149		24,149	24,149	24,149		24,149			
	Misc Intangible Plt (303000)	ED-WA	2,844	2,844		2,844	2,844	2,844		2,844			
Total Distribution			26,993	26,993		26,993	26,993	26,993		26,993			
General Plant - 303000													
7,4		CD-AA	94,313	68,231	18,298	7,784			45,715	45,715		22,516	22,516
9,1		CD-AN	9,726	7,705	2,021		7,705		5,009	5,009		2,696	2,696
		GD-ID	4,049		4,049								
		GD-WA	23,285		23,285								
		GD-OR	7,777			7,777							
Total General Plant - 303000			139,150	75,936	47,653	15,561		75,936	50,724	50,724		25,212	25,212
Miscellaneous IT Intangible Plant - 3031XX													
7,4		CD-AA	8,215,220	5,943,383	1,593,835	678,002		5,943,383	3,982,067	3,982,067		1,961,316	1,961,316
9,4		CD-AN	414	328	86			328	220	220		108	108
9,4		CD-ID	1,339	1,061	278		1,061				1,061		1,061
4		ED-AN	197,755	197,755				197,755	132,496	132,496		65,259	65,259
		ED-ID	4,743	4,743			4,743				4,743		4,743
		ED-WA	393,102	393,102			393,102	393,102		393,102			
8		GD-AA	426,627		300,004	126,623							
		GD-AN	2,348		2,348								
		GD-OR	637			637							
Total Miscellaneous IT Intangible Plt - 3031XX			9,242,185	6,540,372	1,896,551	805,262		398,906	4,114,783	4,507,885		5,804	2,026,683
Gas Underground Storage													
		GD-AN	227		227								
Total Gas Underground Storage			227		227								
General Plant - 390200, 396200													
7,4		CD-AA	28,563	20,664	5,542	2,357		20,664	13,845	13,845		6,819	6,819
4		ED-AN	9,615	9,615			9,615		6,442	6,442		3,173	3,173
		GD-OR	3,910			3,910							
Total General Plant - 390200, 396200			42,088	30,279	5,542	6,267		30,279	20,287	20,287		9,992	9,992
Total Amortization Expense			10,465,632	7,688,569	1,949,973	827,090		425,899	4,845,639	5,265,734		5,804	2,417,031

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended May 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1 Steam (ED-AN)	(281,493,793)	(281,493,793)				(281,493,793)	(281,493,793)		(182,999,115)	(182,999,115)			(98,494,678)	(98,494,678)
1 Hydro (ED-AN)	(118,891,131)	(118,891,131)				(118,891,131)	(118,891,131)		(77,291,124)	(77,291,124)			(41,600,007)	(41,600,007)
1 Other (ED-AN)	(81,111,711)	(81,111,711)				(81,111,711)	(81,111,711)		(52,730,723)	(52,730,723)			(28,380,988)	(28,380,988)
Total Electric Production	(481,496,635)	(481,496,635)				(481,496,635)	(481,496,635)		(313,020,962)	(313,020,962)			(168,475,673)	(168,475,673)
Electric Transmission														
1 ED-AN	(187,194,884)	(187,194,884)				(187,194,884)	(187,194,884)		(121,695,394)	(121,695,394)			(65,499,490)	(65,499,490)
Total Electric Transmission	(187,194,884)	(187,194,884)				(187,194,884)	(187,194,884)		(121,695,394)	(121,695,394)			(65,499,490)	(65,499,490)
Electric Distribution														
ED-ID	(146,090,751)	(146,090,751)			(146,090,751)	(146,090,751)					(146,090,751)		(146,090,751)	(146,090,751)
ED-WA	(235,196,588)	(235,196,588)			(235,196,588)	(235,196,588)		(235,196,588)		(235,196,588)				
Total Electric Distribution	(381,287,339)	(381,287,339)			(381,287,339)	(381,287,339)		(235,196,588)		(235,196,588)	(146,090,751)		(146,090,751)	(146,090,751)
Gas Underground Storage														
GD-AN	(12,686,406)		(12,686,406)											
GD-OR	(456,057)			(456,057)										
Total Gas Underground Storage	(13,142,463)		(12,686,406)	(456,057)										
Gas Distribution														
GD-AN	(1,469,634)		(1,469,634)											
GD-ID	(53,384,000)		(53,384,000)											
GD-WA	(107,145,492)		(107,145,492)											
GD-OR	(88,578,432)			(88,578,432)										
Total Gas Distribution	(250,577,558)		(161,999,126)	(88,578,432)										
General Plant														
4 ED-AN	(34,881,925)	(34,881,925)				(34,881,925)	(34,881,925)		(23,370,890)	(23,370,890)			(11,511,035)	(11,511,035)
ED-ID	(5,822,355)	(5,822,355)			(5,822,355)	(5,822,355)					(5,822,355)		(5,822,355)	(5,822,355)
ED-WA	(11,639,088)	(11,639,088)			(11,639,088)	(11,639,088)		(11,639,088)		(11,639,088)				
7,4 CD-AA	(29,889,509)	(21,623,864)	(5,798,864)	(2,466,781)		(21,623,864)	(21,623,864)		(14,487,989)	(14,487,989)			(7,135,875)	(7,135,875)
9,4 CD-AN	(11,121,567)	(8,810,617)	(2,310,950)			(8,810,617)	(8,810,617)		(5,903,113)	(5,903,113)			(2,907,504)	(2,907,504)
9 CD-ID	(4,584,103)	(3,631,572)	(952,531)			(3,631,572)	(3,631,572)				(3,631,572)		(3,631,572)	(3,631,572)
9 CD-WA	(2,274,942)	(1,802,232)	(472,710)			(1,802,232)	(1,802,232)		(1,802,232)	(1,802,232)				
8 GD-AA	(1,382,838)		(972,412)	(410,426)										
GD-AN	(1,436,486)		(1,436,486)											
GD-ID	(1,068,936)		(1,068,936)											
GD-WA	(2,513,704)		(2,513,704)											
GD-OR	(3,648,323)			(3,648,323)										
Total General Plant	(110,263,776)	(88,211,653)	(15,526,593)	(6,525,530)	(22,895,247)	(65,316,406)	(88,211,653)	(13,441,320)	(43,761,992)	(57,203,312)	(9,453,927)	(21,554,414)	(31,008,341)	(31,008,341)
Total Accumulated Depreciation	(1,423,962,655)	(1,138,190,511)	(190,212,125)	(95,560,019)	(404,182,586)	(734,007,925)	(1,138,190,511)	(248,637,908)	(478,478,348)	(727,116,256)	(155,544,678)	(255,529,577)	(411,074,255)	(411,074,255)

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended May 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
1 Franchises (302000) ED-AN	(6,850,420)	(6,850,420)			(6,850,420)	(6,850,420)		(4,453,458)	(4,453,458)			(2,396,962)	(2,396,962)
1 Misc Intangible PIt (303000) ED-AN	(649,034)	(649,034)			(649,034)	(649,034)		(421,937)	(421,937)			(227,097)	(227,097)
Total Production/Transmission	(7,499,454)	(7,499,454)			(7,499,454)	(7,499,454)		(4,875,395)	(4,875,395)			(2,624,059)	(2,624,059)
Distribution													
Franchises (302000) ED-WA	(82,840)	(82,840)			(82,840)	(82,840)		(82,840)	(82,840)				
Misc Intangible PIt (303000) ED-WA	(23,528)	(23,528)			(23,528)	(23,528)		(23,528)	(23,528)				
Total Distribution	(106,368)	(106,368)			(106,368)	(106,368)		(106,368)	(106,368)				
General Plant - 303000													
7,4 CD-AA	(94,313)	(68,231)	(18,298)	(7,784)		(68,231)	(68,231)		(45,715)	(45,715)		(22,516)	(22,516)
9,1 CD-AN	(52,177)	(41,335)	(10,842)			(41,335)	(41,335)		(26,872)	(26,872)		(14,463)	(14,463)
GD-ID	(44,661)		(44,661)										
GD-WA	(78,267)		(78,267)										
GD-OR	(51,931)			(51,931)									
Total General Plant - 303000	(321,349)	(109,566)	(152,068)	(59,715)		(109,566)	(109,566)		(72,587)	(72,587)		(36,979)	(36,979)
Miscellaneous IT Intangible Plant -3031XX													
7,4 CD-AA	(23,005,277)	(16,643,397)	(4,463,254)	(1,898,626)		(16,643,397)	(16,643,397)		(11,151,076)	(11,151,076)		(5,492,321)	(5,492,321)
9,4 CD-AN	(414)	(328)	(86)			(328)	(328)		(220)	(220)		(108)	(108)
9 CD-ID	(1,339)	(1,061)	(278)		(1,061)		(1,061)				(1,061)		(1,061)
4 ED-AN	(472,825)	(472,825)				(472,825)	(472,825)		(316,793)	(316,793)		(156,032)	(156,032)
ED-ID	(5,723)	(5,723)				(5,723)	(5,723)				(5,723)		(5,723)
ED-WA	(641,016)	(641,016)			(641,016)	(641,016)	(641,016)						
8 GD-AA	(969,130)		(681,492)	(287,638)									
GD-AN	(8,409)		(8,409)										
GD-OR	(838)			(838)									
Total Miscellaneous IT Intangible Plant - 3031XX	(25,104,971)	(17,764,350)	(5,153,519)	(2,187,102)		(647,800)	(17,116,550)		(641,016)	(11,468,089)		(6,784)	(5,655,245)
Gas Underground Storage													
GD-AN	(239,500)		(239,500)										
Total Gas Underground Storage	(239,500)		(239,500)										
General Plant - 390200, 396200													
7,4 CD-AA	(171,017)	(123,724)	(33,179)	(14,114)		(123,724)	(123,724)		(82,895)	(82,895)		(40,829)	(40,829)
9 CD-ID	(4,538)	(3,595)	(943)		(3,595)	(3,595)					(3,595)		(3,595)
9 CD-WA	(8,332)	(6,601)	(1,731)		(6,601)	(6,601)		(6,601)	(6,601)				
4 ED-AN	(48,558)	(48,558)				(48,558)	(48,558)		(32,534)	(32,534)		(16,024)	(16,024)
ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)			(110,678)			
GD-WA	(1,863)		(1,863)										
GD-OR	(50,555)			(50,555)									
Total General Plant - 390200, 396200	(395,541)	(293,156)	(37,716)	(64,669)		(120,874)	(172,282)		(117,279)	(115,429)		(3,595)	(56,853)
Total Accumulated Amortization	(33,667,183)	(25,772,894)	(5,582,803)	(2,311,486)		(875,042)	(24,897,852)		(864,663)	(16,531,500)		(10,379)	(8,366,352)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended May 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,754	13,701	362,279	22,774	398,754	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	6,493,053	386,603	708,653	3,108,652	4,203,908	574,973	90,851	826,151	1,491,975	472,075	325,095	797,170
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,641,047	873,311	2,106,027	3,661,709	6,641,047	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,177,767	0	0	0	0	2,177,767	0	0	2,177,767	0	0	0
99		GD-OR / AS	3,503,882	0	0	0	0	0	0	0	0	3,503,882	0	3,503,882
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	67,414,635	0	0	48,771,792	48,771,792	0	0	13,079,113	13,079,113	0	5,563,730	5,563,730
9		CD-WA / ID / AN	22,197,554	5,518,983	4,454,180	7,611,961	17,585,124	1,447,583	1,168,294	1,996,553	4,612,430	0	0	0
		TOTAL ACCOUNT	101,934,885	6,392,294	6,560,207	60,045,462	72,997,963	3,625,350	1,168,294	15,075,666	19,869,310	3,503,882	5,563,730	9,067,612
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	7,836,534	2,303,988	14,649	5,517,897	7,836,534	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	470,176	0	0	0	0	0	0	330,628	330,628	0	139,548	139,548
7		CD-AA	44,658,784	0	0	32,308,844	32,308,844	0	0	8,664,251	8,664,251	0	3,685,689	3,685,689
9		CD-WA / ID / AN	106,171	0	11,050	73,060	84,110	0	2,898	19,163	22,061	0	0	0
		TOTAL ACCOUNT	53,078,315	2,303,988	25,699	37,899,801	40,229,488	0	2,898	9,020,692	9,023,590	0	3,825,237	3,825,237
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	19,396,949	8,774,024	3,431,668	7,191,257	19,396,949	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,859,216	0	0	0	0	4,999,104	1,635,077	1,225,035	7,859,216	0	0	0
99		GD-OR / AS	2,719,534	0	0	0	0	0	0	0	0	2,719,534	0	2,719,534
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	4,805,626	1,528,698	705,896	1,572,470	3,807,064	400,965	185,151	412,446	998,562	0	0	0
		TOTAL ACCOUNT	35,311,122	10,302,722	4,137,564	9,147,014	23,587,300	5,400,069	1,820,228	1,740,267	8,960,564	2,719,534	43,724	2,763,258

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended May 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,216,346	110,638	141,541	1,503,633	1,755,812	29,019	37,125	394,390	460,534	0	0	0
		TOTAL ACCOUNT	2,753,173	121,377	156,286	1,873,478	2,151,141	113,290	37,125	394,390	544,805	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,216,973	1,120,044	354,603	1,742,326	3,216,973	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,998,647	0	0	0	0	2,130,343	450,228	418,076	2,998,647	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	1,369,542	0	0	0	0	0	0	963,062	963,062	0	406,480	406,480
7		CD-AA	8,890,649	0	0	6,432,029	6,432,029	0	0	1,724,875	1,724,875	0	733,745	733,745
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	17,766,326	1,164,944	379,696	8,403,111	9,947,751	2,142,120	456,810	3,166,014	5,764,944	913,406	1,140,225	2,053,631
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	920,024	164,888	81,624	673,512	920,024	0	0	0	0	0	0	0
99		GD-WA / ID / AN	171,605	0	0	0	0	55,845	18,213	97,547	171,605	0	0	0
99		GD-OR / AS	152,474	0	0	0	0	0	0	0	0	152,474	0	152,474
8		GD-AA	82,554	0	0	0	0	0	0	58,052	58,052	0	24,502	24,502
7		CD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	0	29,353	29,353
9		CD-WA / ID / AN	163,229	7,956	2,540	118,816	129,312	2,087	666	31,164	33,917	0	0	0
		TOTAL ACCOUNT	1,845,549	172,844	84,164	1,049,636	1,306,644	57,932	18,879	255,765	332,576	152,474	53,855	206,329
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,566,931	18,256,579	10,754,541	10,555,811	39,566,931	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,581,042	0	0	0	0	2,787,038	963,510	830,494	4,581,042	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	46,266,402	18,515,503	11,165,059	11,491,793	41,172,355	2,854,952	1,071,185	1,078,351	5,004,488	43,834	45,725	89,559

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended May 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,245,807	9,740,432	2,859,867	36,645,508	49,245,807	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	19,316,280	0	0	13,974,556	13,974,556	0	0	3,747,551	3,747,551	0	1,594,173	1,594,173
9		CD-WA / ID / AN	12,929,573	388,287	3,211,741	6,642,908	10,242,936	101,845	842,413	1,742,379	2,686,637	0	0	0
		TOTAL ACCOUNT	84,624,638	10,128,719	6,071,608	57,262,972	73,463,299	695,397	1,301,047	6,281,579	8,278,023	994,441	1,888,875	2,883,316
	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	350,556,065	49,489,025	29,291,276	190,635,769	269,416,070	15,464,091	5,967,328	37,926,178	59,357,597	8,859,240	12,923,158	21,782,398

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended May 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,101,673	153,179	0	1,948,494	2,101,673	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,299,260	0	0	3,110,343	3,110,343	0	0	834,099	834,099	0	354,818	354,818
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	0
		TOTAL ACCOUNT	8,151,135	153,179	0	5,212,572	5,365,751	964,981	181,037	874,422	2,020,440	410,126	354,818	764,944
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,922,040	2,074,589	23,524	823,927	2,922,040	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,176,401	0	0	0	0	0	0	1,530,445	1,530,445	0	645,956	645,956
7		CD-AA	41,926,034	0	0	30,331,808	30,331,808	0	0	8,134,070	8,134,070	0	3,460,156	3,460,156
9		CD-WA / ID / AN	103,330	0	42,501	39,358	81,859	0	11,148	10,323	21,471	0	0	0
		TOTAL ACCOUNT	47,127,805	2,074,589	66,025	31,195,093	33,335,707	0	11,148	9,674,838	9,685,986	0	4,106,112	4,106,112
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	63,290	0	0	63,290	63,290	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,547,418	0	0	2,566,415	2,566,415	0	0	688,235	688,235	0	292,768	292,768
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,623,465	0	0	2,629,705	2,629,705	0	0	699,761	699,761	1,231	292,768	293,999
		TOTAL	58,902,405	2,227,768	66,025	39,037,370	41,331,163	964,981	192,185	11,249,021	12,406,187	411,357	4,753,698	5,165,055

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended May 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(36,117,518)	(26,129,579)	(7,007,160)	(2,980,779)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,926,903)	(1,526,512)	(400,391)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
		Total	<u>(38,353,447)</u>	<u>(27,879,659)</u>	<u>(7,467,505)</u>	<u>(3,006,283)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended May 31, 2013
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		968,748	968,748		968,748	968,748		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		523,558	523,558		523,558	523,558		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,477,395	6,477,395		5,228,384	5,228,384		1,249,011	1,249,011
1	154300	PLANT MATERIALS & OPER SUP-CS2		267,439	267,439		215,870	215,870		51,569	51,569
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		738,898	738,898		596,419	596,419		142,479	142,479
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(858)	(858)		(693)	(693)		(165)	(165)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		24,241	24,241		19,567	19,567		4,674	4,674
99	163998	COMMON WORKING CAPITAL	9,998,170		9,998,170	8,473,706		8,473,706	1,524,464		1,524,464
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	0		0	0		0	0		0
TOTAL			9,998,170	8,999,421	18,997,591	8,473,706	7,551,853	16,025,559	1,524,464	1,447,568	2,972,032

ALLOCATION RATIOS:

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