

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	18,643,506	11,347,953	7,295,553
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	18,643,506	11,347,953	7,295,553
G-APL		Gas Net Adjusted Rate Base	321,352,923	213,126,089	108,226,834
		RATE OF RETURN	5.802%	5.325%	6.741%

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11-01-2012	100.000%	69.990%	30.010%
2	Input	Number of Customers Percent	05-31-2013	226,096 100.000%	150,127 66.400%	75,969 33.600%
3	G-OPS	Direct Distribution Operating Expense Percent		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 Percent		400.000% 100.000%	282.410% 70.603%	117.590% 29.397%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-12E
For Twelve Months Ended May 31, 2013	
Ending Balance 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 Direct O & M Accts 500 - 894 Direct O & M Accts 901 - 935 Direct O & M Accts 901 - 905 Utility 9 Only Adjustments Total Percentage	01-01-2013	Total 68,965,506 41,147,627 4,465,312 0 114,578,445 100.000%	Electric 60,243,237 29,854,933 3,053,607 93,151,777 81.300%	Gas North 5,651,108 8,129,433 1,411,705 15,192,246 13.259%	Oregon Gas 3,071,161 3,163,261 XXXXXX 6,234,422 5.441%
		Direct Labor Accts 500 - 894 Direct Labor Accts 901 - 935 Direct Labor Accts 901 - 905 Utility 9 Only Total Percentage		65,772,800 5,175,642 10,669,036 81,617,478 100.000%	51,029,386 3,333,358 7,158,435 61,521,179 75.377%	10,468,202 497,385 3,510,601 14,476,188 17.737%	4,275,212 1,344,899 XXXXXX 5,620,111 6.886%
		Number of Customers at Percentage		685,332 100.000%	362,462 52.888%	226,219 33.009%	96,651 14.103%
		Net Direct Plant Percentage		2,540,576,273 100.000%	2,027,886,265 79.820%	345,513,055 13.600%	167,176,953 6.580%
7		Total Percentages Average (CD AA)		400.000% 100.000%	289.385% 72.346%	77.605% 19.401%	33.010% 8.253%

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Input	Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		8,210,713	0	5,319,674	2,891,039
	Direct O & M Accts 901 - 935		10,885,298	0	7,836,155	3,049,143
	Direct O & M Accts 901 - 905 Utility 9 Only		1,411,705	0	1,411,705	XXXXXX
	Total		20,507,716	0	14,567,534	5,940,182
	Percentage		100.000%	0.000%	71.034%	28.966%
	Direct Labor Accts 580 - 894		11,244,329	0	7,983,762	3,260,567
	Direct Labor Accts 901 - 935		1,531,702	0	413,533	1,118,169
	Direct Labor Accts 901 - 905 Utility 9 Only		3,510,601	0	3,510,601	XXXXXX
	Total		16,286,632	0	11,907,896	4,378,736
	Percentage		100.000%	0.000%	73.115%	26.885%
	Number of Customers at		322,870	0	226,219	96,651
	Percentage		100.000%	0.000%	70.065%	29.935%
	Net Direct Plant		504,945,491	0	338,644,009	166,301,482
	Percentage		100.000%	0.000%	67.065%	32.935%
8	Total Percentages		400.000%	0.000%	281.279%	118.721%
	Average (GD AA)		100.000%	0.000%	70.320%	29.680%
Input	Elec/Gas North 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		65,927,810	60,243,237	5,684,573	0
	Direct O & M Accts 901 - 935		37,981,681	29,854,933	8,126,748	0
	Adjustments		0	0	0	0
	Total		103,909,491	90,098,170	13,811,321	0
	Percentage		100.000%	86.708%	13.292%	0.000%
	Direct Labor Accts 580 - 894		61,509,081	51,029,386	10,479,695	0
	Direct Labor Accts 901 - 935		3,968,432	3,333,358	635,074	0
	Total		65,477,513	54,362,744	11,114,769	0
	Percentage		100.000%	83.025%	16.975%	0.000%
	Number of Customers at		588,681	362,462	226,219	0
	Percentage		100.000%	61.572%	38.428%	0.000%
	Net Direct Plant		2,348,249,795	2,009,605,786	338,644,009	0
	Percentage		100.000%	85.579%	14.421%	0.000%
	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:
GAS ALLOCATION PERCENTAGES	G-ALL-12E
For Twelve Months Ended May 31, 2013	
Ending Balance 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		381,575,332	253,619,852	127,955,480	
			100.000%	66.467%	33.533%	
13	G-PLT Net Gas General Plant Percent		43,793,289	31,801,151	11,992,138	
			100.000%	72.616%	27.384%	
14	Net Allocated Schedule M's Percent		-18,702,518	-12,367,316	-6,335,202	
			100.000%	66.126%	33.874%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-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
		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-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
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	188,802	188,802	0	95,538	95,538
2	902000	Meter Reading Expenses	1,740,639	60,604	1,801,243	1,508,022	40,241	1,548,263	232,617	20,363	252,980
G-903	903XXX	Customer Records & Collection Expenses	1,050,100	4,004,562	5,054,662	710,180	2,659,029	3,369,209	339,920	1,345,533	1,685,453
2	904000	Uncollectible Accounts	0	1,281,051	1,281,051	0	850,618	850,618	0	430,433	430,433
2	905000	Misc Customer Accounts	0	133,933	133,933	0	88,932	88,932	0	45,001	45,001
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,790,739	5,764,490	8,555,229	2,218,202	3,827,622	6,045,824	572,537	1,936,868	2,509,405
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,652,095	210,902	5,862,997	5,433,459	140,039	5,573,498	218,636	70,863	289,499
2	909000	Advertising	15,387	662,521	677,908	8,072	439,914	447,986	7,315	222,607	229,922
2	910000	Misc Customer Service & Info Exp	0	118,326	118,326	0	78,568	78,568	0	39,758	39,758
TOTAL CUSTOMER SERVICE & INFO EXP			5,667,482	991,749	6,659,231	5,441,531	658,521	6,100,052	225,951	333,228	559,179

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Ending Balance Basis	

AVISTA UTILITIES

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	7,736	7,736	0	5,137	5,137	0	2,599	2,599
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	5,137	5,137	0	2,599	2,599
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	24,317,910	198,024,556	74,529,856	10,570,995	85,100,851
NET OPERATING INCOME (LOSS) BEFORE FIT					24,967,259			15,004,003			9,963,256
G-FIT		FEDERAL INCOME TAX			229,239			(639,290)			868,529
G-FIT		DEFERRED FEDERAL INCOME TAX			6,135,614			4,320,017			1,815,597
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(41,100)			(24,677)			(16,423)
GAS NET OPERATING INCOME (LOSS)					18,643,506			11,347,953			7,295,553

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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
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			69.990%				30.010%
G-ALL	2	Number of Customers		100.000%			66.400%				33.600%
G-ALL	3	Direct Distribution Operating Expense		100.000%			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
ALLOCATION OF PURCHASED GAS COSTS
 For Twelve Months Ended May 31, 2013
 Ending Balance Basis

Report ID:
G-804-12E

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
ALLOCATION OF ACCOUNT 903
 For Twelve Months Ended May 31, 2013
 Ending Balance Basis

Report ID:
G-903-12E

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	2,659,029	3,369,209	339,920	1,345,533	1,685,453
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	2,659,029	3,369,209	339,920	1,345,533	1,685,453

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.400%	33.600%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.467%	33.533%

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 908
 For Twelve Months Ended May 31, 2013
 Ending Balance Basis

Report ID:
G-908-12E

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	140,039	327,143	29,932	70,863	100,795
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	140,039	5,573,498	218,636	70,863	289,499

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
INTEREST DEDUCTION FOR FIT--GAS NORTH	G-INT-12E
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 Cost of Debt		3.041%	3.088%
	Total Weighted Cost		3.041%	3.088%
G-APL	Net Rate Base	321,352,923	213,126,089	108,226,834
	Interest Deduction for FIT Calculation	9,823,209	6,481,164	3,342,045

1 #
2 #

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

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	174,235,547	77,206,654
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	15,004,003	9,963,256
G-INT	Less: Interest Expense	9,823,209	6,481,164	3,342,045
G-SCM	Schedule M Adjustments	(14,489,082)	(10,349,382)	(4,139,700)
	Taxable Net Operating Income	654,968	(1,826,543)	2,481,511
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	229,239	(639,290)	868,529
G-DTE	Deferred FIT	6,135,614	4,320,017	1,815,597
99	411400 Amortized Investment Tax Credit	(41,100)	(24,677)	(16,423)
	Total FIT/Deferred FIT & ITC	6,323,753	3,656,050	2,667,703

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ITEMS	G-SCM-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
	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	199,393	199,393	0	100,595	100,595
2	997002	Injuries and Damages	0	(225,000)	(225,000)	0	(149,400)	(149,400)	0	(75,600)	(75,600)
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	238,472	238,472	0	120,310	120,310
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	569,492	569,492	0	287,312	287,312
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	(109,972)	(109,972)	0	(55,481)	(55,481)
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	(26,478)	(26,478)	0	(13,398)	(13,398)
		TOTAL SCHEDULE M ADJUSTMENTS	4,213,437	(18,702,519)	(14,489,082)	2,017,935	(12,367,317)	(10,349,382)	2,195,502	(6,335,202)	(4,139,700)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.990%	30.010%
G-ALL	2	Number of Customers	100.000%	66.400%	33.600%
G-ALL	3	Direct Distribution Operating Expense	100.000%	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%	66.467%	33.533%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	3,537,670	2,339,320	1,198,350
99	410100	Deferred Federal Income Tax Exp	2,482,187	1,904,739	577,448
		SUBTOTAL	6,019,857	4,244,059	1,775,798
14	411100	Deferred Federal Income Tax Expense - Allocated	67,013	44,313	22,700
99	411100	Deferred Federal Income Tax Exp	48,744	31,645	17,099
		SUBTOTAL	115,757	75,958	39,799
		Total Deferred Federal Income Tax Expense	6,135,614	4,320,017	1,815,597

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.126%	33.874%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-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
		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%
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RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-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
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,146,018	874,423	2,020,441	964,981	617,369	1,582,350	181,037	257,054	438,091
4	3031XX	Misc Intangible IT Plant (3031XX)	11,148	10,374,599	10,385,747	0	7,324,778	7,324,778	11,148	3,049,821	3,060,969
4		TOTAL INTANGIBLE PLANT	1,157,166	11,249,022	12,406,188	964,981	7,942,147	8,907,128	192,185	3,306,875	3,499,060
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	1,432,845	1,432,845	0	1,002,848	1,002,848	0	429,997	429,997
1	352XXX	Wells	0	18,371,996	18,371,996	0	12,858,560	12,858,560	0	5,513,436	5,513,436
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	11,558,003	11,558,003	0	8,089,446	8,089,446	0	3,468,557	3,468,557
1	355000	Measuring & Regulating Equipment	0	266,162	266,162	0	186,287	186,287	0	79,875	79,875
1	356000	Purification Equipment	0	403,712	403,712	0	282,558	282,558	0	121,154	121,154
1	357000	Other Equipment	0	1,557,252	1,557,252	0	1,089,921	1,089,921	0	467,331	467,331
		TOTAL UNDERGROUND STORAGE PLANT	0	35,101,253	35,101,253	0	24,567,367	24,567,367	0	10,533,886	10,533,886
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	89,013	0	89,013	64,343	0	64,343	24,670	0	24,670
6	374400	Land & Land Rights	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	827,108	21,450	848,558	559,082	14,828	573,910	268,026	6,622	274,648
6	376000	Mains	234,943,337	2,512,521	237,455,858	152,626,096	1,736,906	154,363,002	82,317,241	775,615	83,092,856
6	378000	Measuring & Reg Station Equip-General	5,280,563	57,440	5,338,003	3,206,788	39,708	3,246,496	2,073,775	17,732	2,091,507
6	379000	Measuring & Reg Station Equip-City Gate	6,005,055	0	6,005,055	1,845,034	0	1,845,034	4,160,021	0	4,160,021
6	380000	Services	152,807,714	0	152,807,714	103,509,626	0	103,509,626	49,298,088	0	49,298,088
6	381000	Meters	64,879,821	0	64,879,821	43,302,191	0	43,302,191	21,577,630	0	21,577,630
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,016,967	0	3,016,967	2,383,981	0	2,383,981	632,986	0	632,986
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	467,913,811	2,591,411	470,505,222	307,498,239	1,791,442	309,289,681	160,415,572	799,969	161,215,541

RESULTS OF OPERATIONS	Report ID: G-PLT-12E
GAS UTILITY PLANT	
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
		GENERAL PLANT									
4	389XXX	Land & Land Rights	665,824	826,151	1,491,975	574,973	583,287	1,158,260	90,851	242,864	333,715
4	390XXX	Structures & Improvements	4,793,644	15,075,667	19,869,311	3,625,350	10,643,873	14,269,223	1,168,294	4,431,794	5,600,088
4	391XXX	Office Furniture & Equipment	2,898	9,020,691	9,023,589	0	6,368,878	6,368,878	2,898	2,651,813	2,654,711
4	392XXX	Transportation Equipment	7,220,297	1,740,267	8,960,564	5,400,069	1,228,681	6,628,750	1,820,228	511,586	2,331,814
4	393000	Stores Equipment	150,416	394,390	544,806	113,291	278,451	391,742	37,125	115,939	153,064
4	394000	Tools, Shop & Garage Equipment	2,598,929	3,166,013	5,764,942	2,142,120	2,235,300	4,377,420	456,809	930,713	1,387,522
4	395000	Laboratory Equipment	76,811	255,767	332,578	57,932	180,579	238,511	18,879	75,188	94,067
4	396XXX	Power Operated Equipment	3,926,138	1,078,351	5,004,489	2,854,952	761,348	3,616,300	1,071,186	317,003	1,388,189
4	397XXX	Communications Equipment	1,996,444	6,281,579	8,278,023	695,397	4,434,983	5,130,380	1,301,047	1,846,596	3,147,643
4	398000	Miscellaneous Equipment	19	87,302	87,321	8	61,638	61,646	11	25,664	25,675
		TOTAL GENERAL PLANT	21,431,420	37,926,178	59,357,598	15,464,092	26,777,018	42,241,110	5,967,328	11,149,160	17,116,488
		TOTAL PLANT IN SERVICE	490,502,397	86,867,864	577,370,261	323,927,312	61,077,974	385,005,286	166,575,085	25,789,890	192,364,975
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,686,406)	(12,686,406)	0	(8,879,216)	(8,879,216)	0	(3,807,190)	(3,807,190)
G-ADEP		Distribution Plant	(160,529,492)	(1,469,634)	(161,999,126)	(107,145,492)	(1,015,958)	(108,161,450)	(53,384,000)	(453,676)	(53,837,676)
G-ADEP		General Plant	(5,007,881)	(10,518,712)	(15,526,593)	(2,986,414)	(7,426,526)	(10,412,940)	(2,021,467)	(3,092,186)	(5,113,653)
		TOTAL ACCUMULATED DEPRECIATION	(165,537,373)	(24,674,752)	(190,212,125)	(110,131,906)	(17,321,700)	(127,453,606)	(55,405,467)	(7,353,052)	(62,758,519)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(122,928)	(29,140)	(152,068)	(78,267)	(20,574)	(98,841)	(44,661)	(8,566)	(53,227)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(5,153,241)	(5,153,241)	0	(3,638,343)	(3,638,343)	0	(1,514,898)	(1,514,898)
G-AAMT		Underground Storage	0	(239,500)	(239,500)	0	(167,626)	(167,626)	0	(71,874)	(71,874)
G-AAMT		General Plant - 390200, 396200	(4,537)	(33,179)	(37,716)	(3,594)	(23,425)	(27,019)	(943)	(9,754)	(10,697)
		TOTAL ACCUMULATED AMORTIZATION	(127,465)	(5,455,060)	(5,582,525)	(81,861)	(3,849,968)	(3,931,829)	(45,604)	(1,605,092)	(1,650,696)
		TOTAL ACCUMULATED DEPR/AMORT	(165,664,838)	(30,129,812)	(195,794,650)	(110,213,767)	(21,171,668)	(131,385,435)	(55,451,071)	(8,958,144)	(64,409,215)
		NET GAS UTILITY PLANT before DFIT	324,837,559	56,738,052	381,575,611	213,713,545	39,906,306	253,619,851	111,124,014	16,831,746	127,955,760
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(63,885,212)	(63,885,212)	0	(42,462,584)	(42,462,584)	0	(21,422,628)	(21,422,628)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,407,551)	(7,407,551)	0	(5,213,393)	(5,213,393)	0	(2,194,158)	(2,194,158)
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	(1,186,679)	(1,186,679)	0	(788,750)	(788,750)	0	(397,929)	(397,929)
		TOTAL ACCUMULATED DFIT	0	(72,539,396)	(72,539,396)	0	(48,507,056)	(48,507,056)	0	(24,032,340)	(24,032,340)
		NET GAS UTILITY PLANT	324,837,559	(15,801,344)	309,036,215	213,713,545	(8,600,750)	205,112,795	111,124,014	(7,200,594)	103,923,420
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%			66.467%			33.533%	

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-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
G-PLT		NET GAS PLANT IN SERVICE	324,837,559	(15,801,344)	309,036,215	213,713,545	(8,600,750)	205,112,795	111,124,014	(7,200,594)	103,923,420
		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	4,005,377	4,005,377	0	2,803,363	2,803,363	0	1,202,014	1,202,014
4	252000	Customer Advances	(77,864)	0	(77,864)	(11,804)	0	(11,804)	(66,060)	0	(66,060)
99	235199	Customer Deposits	(313,901)	0	(313,901)	(313,901)	0	(313,901)	0	0	0
C-WKC		Working Capital	1,524,464	1,447,568	2,972,032	1,524,464	0	1,524,464	0	1,447,568	1,447,568
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	1,132,699	11,184,009	12,316,708	1,198,759	6,814,535	8,013,294	(66,060)	4,369,474	4,303,414
		NET RATE BASE	325,970,258	(4,617,335)	321,352,923	214,912,304	(1,786,215)	213,126,089	111,057,954	(2,831,120)	108,226,834

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-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	***** 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	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		3,750,028	
GD-WA	7,265,542		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	3,766,648
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	888,690	
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	4,832,484	

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 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 AMORTIZATION EXPENSE	G-AMTX-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	***** 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
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	System Contract Demand	69.990%	30.010%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	70.603%	29.397%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%				

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	(281,493,793)	(281,493,793)											
Hydro (ED-AN)	(118,891,131)	(118,891,131)											
Other (ED-AN)	(81,111,711)	(81,111,711)											
Total Electric Production	(481,496,635)	(481,496,635)											
Electric Transmission													
ED-AN	(187,194,884)	(187,194,884)											
Total Electric Transmission	(187,194,884)	(187,194,884)											
Electric Distribution													
ED-ID	(146,090,751)	(146,090,751)											
ED-WA	(235,196,588)	(235,196,588)											
Total Electric Distribution	(381,287,339)	(381,287,339)											
Gas Underground Storage													
1 GD-AN	(12,686,406)		(12,686,406)			(12,686,406)	(12,686,406)			(8,879,216)	(8,879,216)		(3,807,190)
GD-OR	(456,057)			(456,057)									
Total Gas Underground Storage	(13,142,463)		(12,686,406)	(456,057)		(12,686,406)	(12,686,406)			(8,879,216)	(8,879,216)		(3,807,190)
Gas Distribution													
6 GD-AN	(1,469,634)		(1,469,634)				(1,469,634)			(1,015,958)	(1,015,958)		(453,676)
GD-ID	(53,384,000)		(53,384,000)			(53,384,000)	(53,384,000)					(53,384,000)	(53,384,000)
GD-WA	(107,145,492)		(107,145,492)			(107,145,492)	(107,145,492)			(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)		(160,529,492)	(1,469,634)			(107,145,492)	(108,161,450)		(53,384,000)
General Plant													
ED-AN	(34,881,925)	(34,881,925)											
ED-ID	(5,822,355)	(5,822,355)											
ED-WA	(11,639,088)	(11,639,088)											
7,4 CD-AA	(29,889,509)	(21,623,864)	(5,798,864)	(2,466,781)		(5,798,864)	(5,798,864)			(4,094,172)	(4,094,172)		(1,704,692)
9,4 CD-AN	(11,121,567)	(8,810,617)	(2,310,950)			(2,310,950)	(2,310,950)			(1,631,600)	(1,631,600)		(679,350)
9 CD-ID	(4,584,103)	(3,631,572)	(952,531)			(952,531)	(952,531)					(952,531)	(952,531)
9 CD-WA	(2,274,942)	(1,802,232)	(472,710)			(472,710)	(472,710)			(472,710)	(472,710)		
8,4 GD-AA	(1,382,838)		(972,412)	(410,426)		(972,412)	(972,412)			(686,552)	(686,552)		(285,860)
4 GD-AN	(1,436,486)		(1,436,486)			(1,436,486)	(1,436,486)			(1,014,202)	(1,014,202)		(422,284)
GD-ID	(1,068,936)		(1,068,936)			(1,068,936)	(1,068,936)					(1,068,936)	(1,068,936)
GD-WA	(2,513,704)		(2,513,704)			(2,513,704)	(2,513,704)			(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)		(5,007,881)	(10,518,712)			(2,986,414)	(7,426,526)		(2,021,467)
Total Accumulated Depreciation	(1,423,962,655)	(1,138,190,511)	(190,212,125)	(95,560,019)		(165,537,373)	(24,674,752)			(110,131,906)	(17,321,700)		(55,405,467)

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	System Contract Demand	69.990%	30.010%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	70.603%	29.397%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6	Actual Therms Purchased	69.130%	30.870%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	(6,850,420)	(6,850,420)												
Misc Intangible Plt (303000)	ED-AN	(649,034)	(649,034)												
Total Production/Transmission		(7,499,454)	(7,499,454)												
Distribution															
Franchises (302000)	ED-WA	(82,840)	(82,840)												
Misc Intangible Plt (303000)	ED-WA	(23,528)	(23,528)												
Total Distribution		(106,368)	(106,368)												
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	(52,177)	(41,335)	(10,842)			(10,842)	(10,842)		(7,655)	(7,655)		(3,187)	(3,187)	
	GD-ID	(44,661)		(44,661)		(44,661)	(44,661)	(44,661)				(44,661)		(44,661)	
	GD-WA	(78,267)		(78,267)		(78,267)	(78,267)	(78,267)	(78,267)						
	GD-OR	(51,931)			(51,931)										
Total General Plant - 303000		(321,349)	(109,566)	(152,068)	(59,715)		(122,928)	(29,140)	(152,068)	(78,267)	(20,574)	(98,841)	(44,661)	(8,566)	(53,227)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(23,005,277)	(16,643,397)	(4,463,254)	(1,898,626)			(4,463,254)	(4,463,254)		(3,151,191)	(3,151,191)		(1,312,063)	(1,312,063)
9,4	CD-AN	(414)	(328)	(86)				(86)	(86)		(61)	(61)		(25)	(25)
9	CD-ID	(1,339)	(1,061)	(278)		(278)	(278)	(278)					(278)	(278)	
	ED-AN	(472,825)	(472,825)												
	ED-ID	(5,723)	(5,723)												
	ED-WA	(641,016)	(641,016)												
8,4	GD-AA	(969,130)		(681,492)	(287,638)		(681,492)	(681,492)		(481,154)	(481,154)		(200,338)	(200,338)	
4	GD-AN	(8,409)		(8,409)		(8,409)	(8,409)	(8,409)		(5,937)	(5,937)		(2,472)	(2,472)	
	GD-OR	(838)			(838)										
Total Miscellaneous IT Intangible Plant - 3031XX		(25,104,971)	(17,764,350)	(5,153,519)	(2,187,102)		(5,153,241)	(5,153,519)		(3,638,343)	(3,638,343)		(1,514,898)	(1,515,176)	
Gas Underground Storage															
1	GD-AN	(239,500)		(239,500)			(239,500)	(239,500)		(167,626)	(167,626)		(71,874)	(71,874)	
Total Gas Underground Storage		(239,500)		(239,500)			(239,500)	(239,500)		(167,626)	(167,626)		(71,874)	(71,874)	
General Plant - 390200, 396200															
7,4	CD-AA	(171,017)	(123,724)	(33,179)	(14,114)			(33,179)		(23,425)	(23,425)		(9,754)	(9,754)	
9	CD-ID	(4,538)	(3,595)	(943)		(943)	(943)	(943)				(943)		(943)	
9	CD-WA	(8,332)	(6,601)	(1,731)		(1,731)	(1,731)	(1,731)	(1,731)						
4	ED-AN	(48,558)	(48,558)												
	ED-WA	(110,678)	(110,678)												
	GD-WA	(1,863)		(1,863)		(1,863)	(1,863)	(1,863)	(1,863)						
	GD-OR	(50,555)			(50,555)										
Total General Plant - 390200, 396200		(395,541)	(293,156)	(37,716)	(64,669)		(4,537)	(33,179)	(37,716)	(3,594)	(23,425)	(27,019)	(943)	(9,754)	(10,697)
Total Accumulated Amortization		(33,667,183)	(25,772,894)	(5,582,803)	(2,311,486)		(127,465)	(5,455,060)	(5,582,803)	(81,861)	(3,849,968)	(3,931,829)	(45,604)	(1,605,092)	(1,650,974)

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:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended May 31, 2013	
Ending Balance 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	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

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	2,216,346	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

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

Gas-North Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,566,931	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
	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:

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-12E
For Twelve Months Ended May 31, 2013	
Ending Balance 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	2,101,673	153,179	0	1,948,494	2,101,673	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	
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	
8		GD-AA	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	
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	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	
99		GD-WA / ID / AN	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	
8		GD-AA	2,176,401	0	0	0	0	0	0	1,530,445	1,530,445	0	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	
9		CD-WA / ID / AN	103,330	0	42,501	39,358	81,859	0	11,148	10,323	21,471	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	
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	
8		GD-AA	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	
8		CD-WA / ID / AN	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:

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-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended May 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(36,117,518)	(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:

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
 Ending Balance Basis

Report ID:
C-WKC-12E

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		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: