

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-ROR-12A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended April 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	134,319,288	85,692,130	48,627,158
	Adjustments			
	Adjusted Net Operating Income (Loss)	134,319,288	85,692,130	48,627,158
E-APL	Electric Net Rate Base	1,821,363,184	1,186,235,362	635,127,822
	<b>RATE OF RETURN</b>	<u>7.375%</u>	<u>7.224%</u>	<u>7.656%</u>

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended April 30, 2013 Average of Monthly Averages 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 Percent	04-30-2013	361,337 100.000%	237,124 65.624%	124,213 34.376%
3	E-OPS	Direct Distribution Operating Expense Percent		23,423,878 100.000%	15,707,661 67.058%	7,716,217 32.942%
	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 Percent		400.000% 100.000%	268.000% 67.000%	132.000% 33.000%

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended April 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

7

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended April 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
	01-01-2013	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
		<b>Total</b>	<b>20,507,716</b>	<b>0</b>	<b>14,567,534</b>	<b>5,940,182</b>
		<b>Percentage</b>	<b>100.000%</b>	<b>0.000%</b>	<b>71.034%</b>	<b>28.966%</b>
		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
		<b>Total</b>	<b>16,286,632</b>	<b>0</b>	<b>11,907,896</b>	<b>4,378,736</b>
		<b>Percentage</b>	<b>100.000%</b>	<b>0.000%</b>	<b>73.115%</b>	<b>26.885%</b>
		Number of Customers at	322,870	0	226,219	96,651
		<b>Percentage</b>	<b>100.000%</b>	<b>0.000%</b>	<b>70.065%</b>	<b>29.935%</b>
		Net Direct Plant	504,945,491	0	338,644,009	166,301,482
		<b>Percentage</b>	<b>100.000%</b>	<b>0.000%</b>	<b>67.065%</b>	<b>32.935%</b>
		<b>Total Percentages</b>	<b>400.000%</b>	<b>0.000%</b>	<b>281.279%</b>	<b>118.721%</b>
		<b>Average (GD AA)</b>	<b>100.000%</b>	<b>0.000%</b>	<b>70.320%</b>	<b>29.680%</b>

8

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended April 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
		Input	Total	Electric	Gas North	Oregon Gas
	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	833,840,065	533,626,268	300,213,797	
		Percent	100.000%	63.996%	36.004%	
11		Book Depreciation	83,177,163	54,361,688	28,815,475	
		Percent	100.000%	65.357%	34.643%	

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended April 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,101,052,596 100.000%	1,359,958,077 64.727%	741,094,519 35.273%
13	E-PLT	Net Electric General Plant Percent	164,626,168 100.000%	108,514,110 65.915%	56,112,058 34.085%
14		Net Allocated Schedule M's Percent	-88,719,281 100.000%	-57,832,950 65.186%	-30,886,331 34.814%
99	Input	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>REVENUE</b>											
<b>SALES OF ELECTRICITY:</b>											
99	440000	Residential	316,425,729	0	316,425,729	213,565,685	0	213,565,685	102,860,044	0	102,860,044
99	442200	Commercial - Firm & Int.	285,571,847	0	285,571,847	201,580,199	0	201,580,199	83,991,648	0	83,991,648
1	442300	Industrial	120,726,142	0	120,726,142	57,461,877	0	57,461,877	63,264,265	0	63,264,265
99	444000	Public Street & Highway Lighting	7,290,862	0	7,290,862	4,901,092	0	4,901,092	2,389,770	0	2,389,770
99	448000	Interdepartmental Revenue	1,049,708	0	1,049,708	842,626	0	842,626	207,082	0	207,082
99	499XXX	Unbilled Revenue	(2,763,248)	0	(2,763,248)	(1,874,471)	0	(1,874,471)	(888,777)	0	(888,777)
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>728,301,040</b>	<b>0</b>	<b>728,301,040</b>	<b>476,477,008</b>	<b>0</b>	<b>476,477,008</b>	<b>251,824,032</b>	<b>0</b>	<b>251,824,032</b>
1	447XXX	Sales for Resale	0	165,404,379	165,404,379	0	107,529,387	107,529,387	0	57,874,992	57,874,992
<b>TOTAL SALES OF ELECTRICITY</b>			<b>728,301,040</b>	<b>165,404,379</b>	<b>893,705,419</b>	<b>476,477,008</b>	<b>107,529,387</b>	<b>584,006,395</b>	<b>251,824,032</b>	<b>57,874,992</b>	<b>309,699,024</b>
<b>OTHER OPERATING REVENUE:</b>											
99	451000	Miscellaneous Service Revenue	567,266	0	567,266	355,722	0	355,722	211,544	0	211,544
1	453000	Sales of Water & Water Power	0	478,600	478,600	0	311,138	311,138	0	167,462	167,462
1	454000	Rent from Electric Property	2,966,651	50,451	3,017,102	1,976,858	32,798	2,009,656	989,793	17,653	1,007,446
1	456XXX	Other Electric Revenues	341,795	152,366,538	152,708,333	282,544	99,053,486	99,336,030	59,251	53,313,052	53,372,303
<b>TOTAL OTHER OPERATING REVENUE</b>			<b>3,875,712</b>	<b>152,895,589</b>	<b>156,771,301</b>	<b>2,615,124</b>	<b>99,397,422</b>	<b>102,012,546</b>	<b>1,260,588</b>	<b>53,498,167</b>	<b>54,758,755</b>
<b>TOTAL ELECTRIC REVENUE</b>			<b>732,176,752</b>	<b>318,299,968</b>	<b>1,050,476,720</b>	<b>479,092,132</b>	<b>206,926,809</b>	<b>686,018,941</b>	<b>253,084,620</b>	<b>111,373,159</b>	<b>364,457,779</b>
<b>EXPENSE</b>											
<b>STEAM POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	500000	Supervision & Engineering	0	344,360	344,360	0	223,868	223,868	0	120,492	120,492
1	501000	Fuel	0	29,947,846	29,947,846	0	19,469,095	19,469,095	0	10,478,751	10,478,751
1	502000	Steam Expense	0	4,173,518	4,173,518	0	2,713,204	2,713,204	0	1,460,314	1,460,314
1	505000	Electric Expense	0	956,576	956,576	0	621,870	621,870	0	334,706	334,706
1	506000	Miscellaneous Steam Power Generation Expense	0	2,382,558	2,382,558	0	1,548,901	1,548,901	0	833,657	833,657
1	507000	Rent	0	28,465	28,465	0	18,505	18,505	0	9,960	9,960
<b>MAINTENANCE</b>											
1	510000	Supervision & Engineering	0	443,654	443,654	0	288,419	288,419	0	155,235	155,235
1	511000	Structures	0	689,573	689,573	0	448,291	448,291	0	241,282	241,282
1	512000	Boiler Plant	0	5,186,558	5,186,558	0	3,371,781	3,371,781	0	1,814,777	1,814,777
1	513000	Electric Plant	0	678,940	678,940	0	441,379	441,379	0	237,561	237,561
1	514000	Miscellaneous Steam Plant	0	615,240	615,240	0	399,968	399,968	0	215,272	215,272
<b>TOTAL STEAM POWER GENERATION EXP</b>			<b>0</b>	<b>45,447,288</b>	<b>45,447,288</b>	<b>0</b>	<b>29,545,281</b>	<b>29,545,281</b>	<b>0</b>	<b>15,902,007</b>	<b>15,902,007</b>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended April 30, 2013	
Average of Monthly Averages Basis	

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	2,148,960	2,148,960	0	1,397,039	1,397,039	0	751,921	751,921
1	536000	Water for Power	0	1,189,582	1,189,582	0	773,347	773,347	0	416,235	416,235
1	537000	Hydraulic Expense	4,309,982	2,880,616	7,190,598	2,632,054	1,872,688	4,504,742	1,677,928	1,007,928	2,685,856
1	538000	Electric Expense	0	6,461,371	6,461,371	0	4,200,537	4,200,537	0	2,260,834	2,260,834
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	581,503	581,503	0	378,035	378,035	0	203,468	203,468
1	540000	Rent	0	1,228,956	1,228,956	0	798,944	798,944	0	430,012	430,012
1	540100	MT Trust Funds Land Settlement Rents	5,546,067	0	5,546,067	3,614,859	0	3,614,859	1,931,208	0	1,931,208
MAINTENANCE											
1	541000	Supervision & Engineering	0	591,302	591,302	0	384,405	384,405	0	206,897	206,897
1	542000	Structures	0	522,157	522,157	0	339,454	339,454	0	182,703	182,703
1	543000	Reservoirs, Dams, & Waterways	0	1,395,090	1,395,090	0	906,948	906,948	0	488,142	488,142
1	544000	Electric Plant	0	3,130,137	3,130,137	0	2,034,902	2,034,902	0	1,095,235	1,095,235
1	545000	Miscellaneous Hydraulic Plant	0	439,586	439,586	0	285,775	285,775	0	153,811	153,811
TOTAL HYDRO POWER GENERATION EXP			9,856,049	20,569,260	30,425,309	6,246,913	13,372,074	19,618,987	3,609,136	7,197,186	10,806,322
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	913,740	913,740	0	594,022	594,022	0	319,718	319,718
1	547000	Fuel	0	74,239,125	74,239,125	0	48,262,855	48,262,855	0	25,976,270	25,976,270
1	548000	Generation Expense	0	2,110,674	2,110,674	0	1,372,149	1,372,149	0	738,525	738,525
1	549000	Miscellaneous Other Power Generation Expense	0	559,217	559,217	0	363,547	363,547	0	195,670	195,670
1	550000	Rent	0	53,539	53,539	0	34,806	34,806	0	18,733	18,733
MAINTENANCE											
1	551000	Supervision & Engineering	0	1,674,860	1,674,860	0	1,088,826	1,088,826	0	586,034	586,034
1	552000	Structures	0	23,463	23,463	0	15,253	15,253	0	8,210	8,210
1	553000	Generating & Electric Equipment	0	7,198,791	7,198,791	0	4,679,934	4,679,934	0	2,518,857	2,518,857
1	554000	Miscellaneous Other Power Generation Plant	0	170,309	170,309	0	110,718	110,718	0	59,591	59,591
TOTAL OTHER POWER GENERATION EXP			0	86,943,718	86,943,718	0	56,522,110	56,522,110	0	30,421,608	30,421,608
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	18,139,880	227,798,017	245,937,897	0	148,091,491	148,091,491	18,139,880	79,706,526	97,846,406
1	556000	System Control & Load Dispatching	0	878,606	878,606	0	571,182	571,182	0	307,424	307,424
E-557	557XXX	Other Expense	11,041,022	129,444,870	140,485,892	7,842,542	84,152,110	91,994,652	3,198,480	45,292,760	48,491,240
TOTAL OTHER POWER SUPPLY EXPENSE			29,180,902	358,121,493	387,302,395	7,842,542	232,814,783	240,657,325	21,338,360	125,306,710	146,645,070
TOTAL PRODUCTION OPERATING EXP			39,036,951	511,081,759	550,118,710	14,089,455	332,254,248	346,343,703	24,947,496	178,827,511	203,775,007



**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
For Twelve Months Ended April 30, 2013  
Average of Monthly Averages Basis

Report ID:  
E-OPS-12A

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>TRANSMISSION OPERATING EXPENSE:</b>									
		<b>OPERATION</b>									
1	560000	Supervision & Engineering	0	2,342,140	2,342,140	0	1,522,625	1,522,625	0	819,515	819,515
1	561000	Load Dispatching	0	2,127,855	2,127,855	0	1,383,319	1,383,319	0	744,536	744,536
1	562000	Station Expense	0	381,685	381,685	0	248,133	248,133	0	133,552	133,552
1	563000	Overhead Line Expense	0	383,180	383,180	0	249,105	249,105	0	134,075	134,075
1	565000	Transmission of Electricity by Others	0	17,534,710	17,534,710	0	11,399,315	11,399,315	0	6,135,395	6,135,395
1	566000	Miscellaneous Transmission Expense	0	2,091,488	2,091,488	0	1,359,676	1,359,676	0	731,812	731,812
1	567000	Rent	0	111,856	111,856	0	72,718	72,718	0	39,138	39,138
		<b>MAINTENANCE</b>									
1	568000	Supervision & Engineering	0	2,103,333	2,103,333	0	1,367,377	1,367,377	0	735,956	735,956
1	569000	Structures	54,550	372,836	427,386	43,885	242,381	286,266	10,665	130,455	141,120
1	570000	Station Equipment	11,460	1,153,849	1,165,309	11,460	750,117	761,577	0	403,732	403,732
1	571000	Overhead Lines	26,515	1,694,584	1,721,099	3,541	1,101,649	1,105,190	22,974	592,935	615,909
1	572000	Underground Lines	0	(2,836)	(2,836)	0	(1,844)	(1,844)	0	(992)	(992)
1	573000	Service Miscellaneous	2,328	93,826	96,154	2,328	60,996	63,324	0	32,830	32,830
		<b>TOTAL TRANSMISSION OPERATING EXP</b>	<b>94,853</b>	<b>30,388,506</b>	<b>30,483,359</b>	<b>61,214</b>	<b>19,755,567</b>	<b>19,816,781</b>	<b>33,639</b>	<b>10,632,939</b>	<b>10,666,578</b>
E-DEPX		Depreciation Expense-Production	0	26,973,466	26,973,466	0	17,535,450	17,535,450	0	9,438,016	9,438,016
E-DEPX		Depreciation Expense-Transmission	0	10,488,184	10,488,184	0	6,818,368	6,818,368	0	3,669,816	3,669,816
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,014,776	1,014,776	0	659,706	659,706	0	355,070	355,070
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(176,020)	0	(176,020)	176,020	0	176,020
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	12,142,617	0	12,142,617	8,296,069	0	8,296,069	3,846,548	0	3,846,548
1	407333	Amortization of CDA Settlement Costs	0	41,640	41,640	0	27,070	27,070	0	14,570	14,570
99	407335	Amortization of ID DSIT	(1,395,742)	0	(1,395,742)	0	0	0	(1,395,742)	0	(1,395,742)
99	407350	Amortization of WA Renewable Energy Credits	314,940	0	314,940	314,940	0	314,940	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	529,948	0	529,948	238,524	0	238,524	291,424	0	291,424
99	407362	Amortization of LIDAR O&M	668,744	0	668,744	668,744	0	668,744	0	0	0
99	407365	Amortization of Wind Generation	72,234	0	72,234	0	0	0	72,234	0	72,234
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Amortization of CDA Settlement - Allocated	0	883,594	883,594	0	574,424	574,424	0	309,170	309,170
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	230,506	0	230,506	176,348	0	176,348	54,158	0	54,158
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	392,300	0	392,300	0	0	0	392,300	0	392,300
99	407450/407499	Amortization of BPA Residential Exchange Credit	(12,362,176)	0	(12,362,176)	(8,502,696)	0	(8,502,696)	(3,859,480)	0	(3,859,480)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(5,419,843)	0	(5,419,843)	(3,579,193)	0	(3,579,193)	(1,840,650)	0	(1,840,650)
99	407462	Amortization of Deferred LIDAR O&M	(897,709)	0	(897,709)	(897,709)	0	(897,709)	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	Def Palouse 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	18,162,407	18,162,407	0	11,807,381	11,807,381	0	6,355,026	6,355,026
		<b>TOTAL PT DEPR/AMRT/NON-FIT TAXES</b>	<b>(1,280,794)</b>	<b>57,755,652</b>	<b>56,474,858</b>	<b>708,925</b>	<b>37,346,948</b>	<b>38,255,873</b>	<b>(1,989,719)</b>	<b>20,208,704</b>	<b>18,218,985</b>
		<b>TOTAL PRODUCTION &amp; TRANSMISSION EXPEN</b>	<b>37,851,010</b>	<b>599,225,917</b>	<b>637,076,927</b>	<b>14,859,594</b>	<b>389,556,763</b>	<b>404,416,357</b>	<b>22,991,416</b>	<b>209,669,154</b>	<b>232,660,570</b>

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	321,795	1,986,612	2,308,407	208,030	1,332,182	1,540,212	113,765	654,430	768,195
3	582000	Station Expense	611,542	52,712	664,254	367,337	35,348	402,685	244,205	17,364	261,569
3	583000	Overhead Line Expense	2,308,267	558,450	2,866,717	1,577,964	374,485	1,952,449	730,303	183,965	914,268
3	584000	Underground Line Expense	1,105,527	0	1,105,527	659,032	0	659,032	446,495	0	446,495
3	585000	Street Light & Signal System Operation Expense	148,508	0	148,508	24,264	0	24,264	124,244	0	124,244
3	586000	Meter Expense	2,214,276	83,825	2,298,101	1,732,453	56,211	1,788,664	481,823	27,614	509,437
3	587000	Customer Installations Expense	551,128	125,630	676,758	302,917	84,245	387,162	248,211	41,385	289,596
3	588000	Miscellaneous Distribution Expense	3,880,490	3,426,076	7,306,566	2,670,672	2,297,458	4,968,130	1,209,818	1,128,618	2,338,436
3	589000	Rent	3,587	230,982	234,569	3,287	154,892	158,179	300	76,090	76,390
		MAINTENANCE:									
3	590000	Supervision & Engineering	271,833	1,334,309	1,606,142	185,525	894,761	1,080,286	86,308	439,548	525,856
3	591000	Structures	300,559	662	301,221	159,111	444	159,555	141,448	218	141,666
3	592000	Station Equipment	700,456	152,807	853,263	512,631	102,469	615,100	187,825	50,338	238,163
3	593000	Overhead Lines	8,512,046	45,457	8,557,503	5,606,722	30,483	5,637,205	2,905,324	14,974	2,920,298
3	594000	Underground Lines	952,905	0	952,905	550,637	0	550,637	402,268	0	402,268
3	595000	Line Transformers	517,988	390,032	908,020	424,224	261,348	685,772	93,764	128,484	222,248
3	596000	Street Light & Signal System Maintenance Exp	671,679	0	671,679	452,034	0	452,034	219,645	0	219,645
3	597000	Meters	58,940	0	58,940	29,620	0	29,620	29,320	0	29,320
3	598000	Miscellaneous Distribution Expense	292,352	150,142	442,494	241,201	100,682	341,883	51,151	49,460	100,611
		TOTAL DISTRIBUTION OPERATING EXP	23,423,878	8,537,696	31,961,574	15,707,661	5,725,208	21,432,869	7,716,217	2,812,488	10,528,705
E-DEPX		Depreciation Expense-Distribution	32,578,127	0	32,578,127	21,267,693	0	21,267,693	11,310,434	0	11,310,434
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,990	0	26,990	26,990	0	26,990	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	45,797,689	0	45,797,689	39,621,232	0	39,621,232	6,176,457	0	6,176,457
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	78,402,806	0	78,402,806	60,915,915	0	60,915,915	17,486,891	0	17,486,891
		TOTAL DISTRIBUTION EXPENSES	101,826,684	8,537,696	110,364,380	76,623,576	5,725,208	82,348,784	25,203,108	2,812,488	28,015,596

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	491,360	491,360	0	322,450	322,450	0	168,910	168,910
2	902000	Meter Reading Expenses	2,820,147	97,090	2,917,237	2,448,464	63,714	2,512,178	371,683	33,376	405,059
E-903	903XXX	Customer Records & Collection Expenses	1,853,976	6,466,543	8,320,519	1,209,717	4,243,621	5,453,338	644,259	2,222,922	2,867,181
2	904000	Uncollectible Accounts	0	1,963,683	1,963,683	0	1,288,647	1,288,647	0	675,036	675,036
2	905000	Misc Customer Accounts	0	232,406	232,406	0	152,514	152,514	0	79,892	79,892
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>4,674,123</b>	<b>9,251,082</b>	<b>13,925,205</b>	<b>3,658,181</b>	<b>6,070,946</b>	<b>9,729,127</b>	<b>1,015,942</b>	<b>3,180,136</b>	<b>4,196,078</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	20,280,937	340,232	20,621,169	14,786,553	223,274	15,009,827	5,494,384	116,958	5,611,342
2	909000	Advertising	18,054	1,087,620	1,105,674	3,127	713,740	716,867	14,927	373,880	388,807
2	910000	Misc Customer Service & Info Exp	0	186,706	186,706	0	122,524	122,524	0	64,182	64,182
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>20,298,991</b>	<b>1,614,558</b>	<b>21,913,549</b>	<b>14,789,680</b>	<b>1,059,538</b>	<b>15,849,218</b>	<b>5,509,311</b>	<b>555,020</b>	<b>6,064,331</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	17,930	17,930	0	11,766	11,766	0	6,164	6,164
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
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>17,930</b>	<b>17,930</b>	<b>0</b>	<b>11,766</b>	<b>11,766</b>	<b>0</b>	<b>6,164</b>	<b>6,164</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	575,326	30,818,856	31,394,182	453,184	20,648,634	21,101,818	122,142	10,170,222	10,292,364
4	921000	Office Supplies & Expenses	109,578	4,089,282	4,198,860	109,549	2,739,819	2,849,368	29	1,349,463	1,349,492
4	922000	Admin Exp Transferred--Credit	0	(75,807)	(75,807)	0	(50,791)	(50,791)	0	(25,016)	(25,016)
4	923000	Outside Services Employed	64,668	11,026,251	11,090,919	64,668	7,387,588	7,452,256	0	3,638,663	3,638,663
4	924000	Property Insurance Premium	0	1,390,218	1,390,218	0	931,446	931,446	0	458,772	458,772
4	925XXX	Injuries and Damages	48,686	2,255,522	2,304,208	47,603	1,511,200	1,558,803	1,083	744,322	745,405
4	926XXX	Employee Pensions and Benefits	226,237	935,956	1,162,193	167,049	627,091	794,140	59,188	308,865	368,053
4	927000	Franchise Requirements	5,747	0	5,747	0	0	0	5,747	0	5,747
1	928000	Regulatory Commission Expenses	2,844,153	3,688,739	6,532,892	1,899,981	2,398,049	4,298,030	944,172	1,290,690	2,234,862
4	930000	Miscellaneous General Expenses	119,527	3,133,448	3,252,975	85,539	2,099,410	2,184,949	33,988	1,034,038	1,068,026
4	931000	Rents	32,752	837,378	870,130	23,070	561,043	584,113	9,682	276,335	286,017
4	935000	Maintenance of General Plant	806,308	7,082,088	7,888,396	365,570	4,744,999	5,110,569	440,738	2,337,089	2,777,827
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>4,832,982</b>	<b>65,181,931</b>	<b>70,014,913</b>	<b>3,216,213</b>	<b>43,598,488</b>	<b>46,814,701</b>	<b>1,616,769</b>	<b>21,583,443</b>	<b>23,200,212</b>

RESULTS OF OPERATIONS  
 ELECTRIC OPERATING STATEMENT  
 For Twelve Months Ended April 30, 2013  
 Average of Monthly Averages Basis

Report ID:  
 E-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,719,845	11,318,492	13,038,337	1,125,043	7,583,390	8,708,433	594,802	3,735,102	4,329,904
E-AMTX		Amortization Expense-General Plant - 303000	0	61,338	61,338	0	40,943	40,943	0	20,395	20,395
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	389,288	6,096,220	6,485,508	384,194	4,084,467	4,468,661	5,094	2,011,753	2,016,847
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	29,993	29,993	0	20,095	20,095	0	9,898	9,898
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	2,109,133	17,506,043	19,615,176	1,509,237	11,728,895	13,238,132	599,896	5,777,148	6,377,044
		TOTAL ADMIN & GENERAL EXPENSES	6,942,115	82,687,974	89,630,089	4,725,450	55,327,383	60,052,833	2,216,665	27,360,591	29,577,256
		TOTAL EXPENSES BEFORE FIT	171,592,923	701,335,157	872,928,080	114,656,481	457,751,604	572,408,085	56,936,442	243,583,553	300,519,995
		NET OPERATING INCOME (LOSS) BEFORE FIT			177,548,640			113,610,856			63,937,784
E-FIT		FEDERAL INCOME TAX--Normal Accrual			22,060,390			13,759,906			8,300,484
E-FIT		DEFERRED FEDERAL INCOME TAX			21,379,939			14,295,976			7,083,963
E-FIT		AMORTIZED ITC - NOXON			(210,977)			(137,156)			(73,821)
		ELECTRIC NET OPERATING INCOME (LOSS)			134,319,288			85,692,130			48,627,158

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.624%	34.376%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.058%	32.942%
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-555-12A
For Twelve Months Ended April 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	188,571,587	188,571,587	0	122,590,389	122,590,389	0	65,981,198	65,981,198
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	18,139,880	0	18,139,880	0	0	0	18,139,880	0	18,139,880
1	555550	Non Monetary - Exchange Power	0	(61,432)	(61,432)	0	(39,937)	(39,937)	0	(21,495)	(21,495)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	38,666,523	38,666,523	0	25,137,107	25,137,107	0	13,529,416	13,529,416
1	555710	Intercompany Purchase	0	621,339	621,339	0	403,932	403,932	0	217,407	217,407
TOTAL ACCOUNT 555			18,139,880	227,798,017	245,937,897	0	148,091,491	148,091,491	18,139,880	79,706,526	97,846,406

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%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	E-557-12A
For Twelve Months Ended April 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,930,441	5,930,441	0	3,855,380	3,855,380	0	2,075,061	2,075,061
1	557010	Other Power Supply Expense - Financial	0	11,320,726	11,320,726	0	7,359,604	7,359,604	0	3,961,122	3,961,122
1	557150	Fuel - Economic Dispatch	0	68,446,659	68,446,659	0	44,497,173	44,497,173	0	23,949,486	23,949,486
1	557160	Power Supply Expense - Miscellaneous	369,525	723,768	1,093,293	369,525	470,522	840,047	0	253,246	253,246
99	557161	Unbilled Add-Ons	(445,913)	0	(445,913)	(226,478)	0	(226,478)	(219,435)	0	(219,435)
1	557170	Broker Fees - Power	0	996,637	996,637	0	647,914	647,914	0	348,723	348,723
1	557171	REC Broker Fees	17,885	11,952	29,837	17,885	7,770	25,655	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	7,637,747	0	7,637,747	7,637,747	0	7,637,747	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	(1,215,067)	0	(1,215,067)	(1,215,067)	0	(1,215,067)	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	589,522	0	589,522	589,522	0	589,522	0	0	0
99	557380	Idaho PCA Deferred	3,769,640	0	3,769,640	0	0	0	3,769,640	0	3,769,640
99	557390	Idaho PCA Amortization	(672,929)	0	(672,929)	0	0	0	(672,929)	0	(672,929)
1	557395	Optional Renewable Power Expense Offset	0	(138,066)	(138,066)	0	(89,757)	(89,757)	0	(48,309)	(48,309)
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	2,447,481	2,447,481	0	1,591,107	1,591,107	0	856,374	856,374
1	557711	Turbine Gas Bookout Offset	0	(2,447,481)	(2,447,481)	0	(1,591,107)	(1,591,107)	0	(856,374)	(856,374)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	42,179,279	42,179,279	0	27,420,749	27,420,749	0	14,758,530	14,758,530
TOTAL ACCOUNT 557			11,041,022	129,444,870	140,485,892	7,842,542	84,152,110	91,994,652	3,198,480	45,292,760	48,491,240

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-903-12A
For Twelve Months Ended April 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,853,976	6,468,360	8,322,336	1,209,717	4,244,797	5,454,514	644,259	2,223,563	2,867,822
12	903920	A/R Sold - Program Fees	0	(1,817)	(1,817)	0	(1,176)	(1,176)	0	(641)	(641)
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 903	1,853,976	6,466,543	8,320,519	1,209,717	4,243,621	5,453,338	644,259	2,222,922	2,867,181

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.624%	34.376%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.727%	35.273%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES		E-908-12A
For Twelve Months Ended April 30, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	349,464	340,232	689,696	297,679	223,274	520,953	51,785	116,958	168,743
99	908600	Public Purpose Tariff Rider Expense Offset	20,387,508	0	20,387,508	14,781,194	0	14,781,194	5,606,314	0	5,606,314
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	(679,686)	0	(679,686)	(515,971)	0	(515,971)	(163,715)	0	(163,715)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			20,280,937	340,232	20,621,169	14,786,553	223,274	15,009,827	5,494,384	116,958	5,611,342

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.624%	34.376%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-INT-12A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months Ended April 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.15%	53.15%
2	Cost of Debt		5.710%	5.802%
	Total Weighted Cost		3.035%	3.084%
E-APL	Net Rate Base	1,821,363,184	1,186,235,362	635,127,822
	Interest Deduction for FIT Calculation	55,589,585	36,002,243	19,587,342
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-FIT-12A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months Ended April 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,050,476,720	686,018,941	364,457,779
E-OPS	Less: Operating & Maintenance Expense	718,435,240	459,998,165	258,437,075
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	90,532,744	60,981,307	29,551,437
E-OTX	Less: Taxes Other than FIT	63,960,096	51,428,613	12,531,483
	Net Operating Income Before FIT	177,548,640	113,610,856	63,937,784
E-INT	Less: Interest Expense	55,589,585	36,002,243	19,587,342
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(176,020)	176,020
E-SCM	Plus: Schedule M Adjustments	(51,803,527)	(33,838,106)	(17,965,421)
	Taxable Net Operating Income	70,155,528	43,946,527	26,209,001
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	24,554,434	15,381,284	9,173,150
1	Production Tax Credit	(181,600)	(118,058)	(63,542)
1	Investment Tax Credit - Noxon *	(2,312,444)	(1,503,320)	(809,124)
	Total Net Federal Income Tax	22,060,390	13,759,906	8,300,484
E-DTE	Deferred FIT	21,379,939	14,295,976	7,083,963
1	411400 Amortized Investment Tax Credit - Noxon	(210,977)	(137,156)	(73,821)
	Total Net FIT/Deferred FIT	43,229,352	27,918,726	15,310,626

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-12A
For Twelve Months Ended April 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	34,714,249	55,982,471	90,696,720	22,803,919	36,742,421	59,546,340	11,910,330	19,240,050	31,150,380
12	997001	Contributions In Aid of Construction	0	3,829,200	3,829,200	0	2,478,526	2,478,526	0	1,350,674	1,350,674
2	997002	Injuries and Damages	0	(1,010,000)	(1,010,000)	0	(662,802)	(662,802)	0	(347,198)	(347,198)
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	4,358,472	4,358,472	0	2,920,176	2,920,176	0	1,438,296	1,438,296
99	997007	Idaho PCA	3,581,374	0	3,581,374	0	0	0	3,581,374	0	3,581,374
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	388,349	388,349	0	260,194	260,194	0	128,155	128,155
12	997016	Redemption Expense Amortization	0	1,525,760	1,525,760	0	987,579	987,579	0	538,181	538,181
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	(11,123,999)	0	(11,123,999)	(7,187,580)	0	(7,187,580)	(3,936,419)	0	(3,936,419)
1	997019	CSS Temporary Service Fees	68,807	0	68,807	10,440	0	10,440	58,367	0	58,367
4	997020	FAS87 Current Pension Accrual	0	(8,915,621)	(8,915,621)	0	(5,973,466)	(5,973,466)	0	(2,942,155)	(2,942,155)
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	(17,407)	(17,407)	0	(9,119)	(9,119)
99	997028	RTO Funding Amortization	0	0	0	0	0	0	0	0	0
99	997029	FAS106 Post Retirement Benefits	226,237	0	226,237	167,049	0	167,049	59,188	0	59,188
12	997032	Interest Rate Swaps	0	(12,313,862)	(12,313,862)	0	(7,970,393)	(7,970,393)	0	(4,343,469)	(4,343,469)
99	997033	BPA Residential Exchange	(632,105)	0	(632,105)	(551,342)	0	(551,342)	(80,763)	0	(80,763)
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	(376,814)	(376,814)	0	(244,967)	(244,967)	0	(131,847)	(131,847)
99	997043	Washington Deferred Power Costs	6,503,454	0	6,503,454	6,503,454	0	6,503,454	0	0	0
1	997044	Non-Monetary Power Costs	0	(61,432)	(61,432)	0	(39,937)	(39,937)	0	(21,495)	(21,495)
1	997045	Section 199 Manufacturing Deduction	0	(1,971,776)	(1,971,776)	0	(1,281,852)	(1,281,852)	0	(689,924)	(689,924)
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)	266,783	0	266,783	0	0	0	266,783	0	266,783
12	997048	AFUDC	0	(2,241,134)	(2,241,134)	0	(1,450,619)	(1,450,619)	0	(790,515)	(790,515)
11	997049	Tax Depreciation	0	(134,891,973)	(134,891,973)	0	(88,161,347)	(88,161,347)	0	(46,730,626)	(46,730,626)
99	997050	CS2 Levelized Return	392,300	0	392,300	0	0	0	392,300	0	392,300
99	997051	Wind Generation AFUDC - ID	15,391	0	15,391	0	0	0	15,391	0	15,391
4	997052	Noxon Spill	0	0	0	0	0	0	0	0	0
99	997053	Renewable Energy Cert Fees	0	27,042	27,042	0	18,118	18,118	0	8,924	8,924
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:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended April 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	11,065	200,000	211,065	11,065	130,020	141,085	0	69,980	69,980
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	1,543,255	1,726,348	152,118	1,003,270	1,155,388	30,975	539,985	570,960
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(871,640)	0	(871,640)	(684,962)	0	(684,962)	(186,678)	0	(186,678)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
1	997073	DSIT Amortization - ID	(2,055,342)	0	(2,055,342)	0	0	0	(2,055,342)	0	(2,055,342)
11	997080	Book Transportation Depreciation	0	4,961,906	4,961,906	0	3,242,953	3,242,953	0	1,718,953	1,718,953
1	997081	Deferred Compensation	0	151,342	151,342	0	101,399	101,399	0	49,943	49,943
1	997082	Meal Disallowances	0	340,339	340,339	0	228,027	228,027	0	112,312	112,312
1	997083	Paid Time Off	0	21,955	21,955	0	14,710	14,710	0	7,245	7,245
2	997084	Customer Uncollectibles	0	(224,266)	(224,266)	0	(147,172)	(147,172)	0	(77,094)	(77,094)
99	997088	Deferred O&M Colstrip & CS2	(4,889,895)	0	(4,889,895)	(3,340,669)	0	(3,340,669)	(1,549,226)	0	(1,549,226)
99	997089	CNC Transmission	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	997091	LIDAR O&M Reg Def DFIT	(228,965)	0	(228,965)	(228,965)	0	(228,965)	0	0	0
99	997092	Smart Grid	1,044,031	0	1,044,031	1,044,031	0	1,044,031	0	0	0
99	997093	EWEB Renewable Energy Credits	(158,674)	0	(158,674)	(158,674)	0	(158,674)	0	0	0
99	997094	Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095	WA REC Deferral	687,892	0	687,892	687,892	0	687,892	0	0	0
99	997096	CDA Settlement Costs	0	17,860	17,860	0	11,611	11,611	0	6,249	6,249
99	997097	BPA Parallel Capacity	3,846,548	0	3,846,548	0	0	0	3,846,548	0	3,846,548
TOTAL SCHEDULE M ADJUSTMENTS			36,915,754	(88,719,281)	(51,803,527)	23,994,844	(57,832,950)	(33,838,106)	12,920,910	(30,886,331)	(17,965,421)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.624%	34.376%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.058%	32.942%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.996%	36.004%
E-ALL	11	Book Depreciation	100.000%	65.357%	34.643%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.727%	35.273%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12A</b>
For Twelve Months Ended April 30, 2013	
Average of Monthly Averages 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	20,997,341	20,997,341	0	13,687,327	13,687,327	0	7,310,014	7,310,014
99	410100	Deferred Federal Income Tax Expense - Washington	3,459,701	0	3,459,701	3,459,701	0	3,459,701	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	996,107	0	996,107	0	0	0	996,107	0	996,107
	410100	Total	4,455,808	20,997,341	25,453,149	3,459,701	13,687,327	17,147,028	996,107	7,310,014	8,306,121
14	411100	Deferred Federal Income Tax Expense - Allocated	0	308,889	308,889	0	201,352	201,352	0	107,537	107,537
99	411100	Deferred Federal Income Tax Expense - Washington	(3,052,404)	0	(3,052,404)	(3,052,404)	0	(3,052,404)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,329,695)	0	(1,329,695)	0	0	0	(1,329,695)	0	(1,329,695)
	411100	Total	(4,382,099)	308,889	(4,073,210)	(3,052,404)	201,352	(2,851,052)	(1,329,695)	107,537	(1,222,158)
Total Deferred Federal Income Tax Expense			73,709	21,306,230	21,379,939	407,297	13,888,679	14,295,976	(333,588)	7,417,551	7,083,963

E-ALL	14	Net Allocated Schedule M's	100.000%	65.186%	34.814%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12A</b>
For Twelve Months Ended April 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
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	1,538,933	1,538,933	0	1,000,460	1,000,460	0	538,473	538,473
1	408150	R&P Property Tax--Production	0	11,897,897	11,897,897	0	7,734,823	7,734,823	0	4,163,074	4,163,074
1	408180	R&P Property Tax--Transmission	0	4,249,999	4,249,999	0	2,762,924	2,762,924	0	1,487,075	1,487,075
1	409100	State Income Tax--Montana & Oregon	0	444,294	444,294	0	288,836	288,836	0	155,458	155,458
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>18,162,407</b>	<b>18,162,407</b>	<b>0</b>	<b>11,807,381</b>	<b>11,807,381</b>	<b>0</b>	<b>6,355,026</b>	<b>6,355,026</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	18,481,195	0	18,481,195	18,481,195	0	18,481,195	0	0	0
99	408120	Municipal Occupation & License Tax	19,897,709	0	19,897,709	16,763,709	0	16,763,709	3,134,000	0	3,134,000
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	6,953,674	0	6,953,674	4,376,328	0	4,376,328	2,577,346	0	2,577,346
99	409100	State Income Tax--Idaho	465,043	0	465,043	0	0	0	465,043	0	465,043
<b>TOTAL DISTRIBUTION</b>			<b>45,797,689</b>	<b>0</b>	<b>45,797,689</b>	<b>39,621,232</b>	<b>0</b>	<b>39,621,232</b>	<b>6,176,457</b>	<b>0</b>	<b>6,176,457</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>45,797,689</b>	<b>18,162,407</b>	<b>63,960,096</b>	<b>39,621,232</b>	<b>11,807,381</b>	<b>51,428,613</b>	<b>6,176,457</b>	<b>6,355,026</b>	<b>12,531,483</b>

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%

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
1	182324	CDA Lake CDR Fund - Allocated	0	9,383,333	9,383,333	0	6,100,105	6,100,105	0	3,283,228	3,283,228
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	1,743,995	1,743,995	0	1,133,771	1,133,771	0	610,224	610,224
1	182381	CDA Settlement Past Storage	0	36,431,345	36,431,345	0	23,684,017	23,684,017	0	12,747,328	12,747,328
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	2,869,251	3,022,430	153,179	1,881,310	2,034,489	0	987,941	987,941
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,914,917	29,530,299	31,445,216	1,889,625	19,785,300	21,674,925	25,292	9,744,999	9,770,291
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,103,931	2,103,931	0	1,409,634	1,409,634	0	694,297	694,297
<b>TOTAL INTANGIBLE PLANT</b>			<b>2,670,800</b>	<b>128,111,372</b>	<b>130,782,172</b>	<b>2,645,508</b>	<b>83,930,734</b>	<b>86,576,242</b>	<b>25,292</b>	<b>44,180,638</b>	<b>44,205,930</b>
<b>STEAM PRODUCTION PLANT:</b>											
1	310XXX	Land & Land Rights	0	2,737,134	2,737,134	0	1,779,411	1,779,411	0	957,723	957,723
1	311XXX	Structures & Improvements	0	126,150,726	126,150,726	0	82,010,587	82,010,587	0	44,140,139	44,140,139
1	312000	Boiler Plant	0	170,884,539	170,884,539	0	111,092,039	111,092,039	0	59,792,500	59,792,500
1	313000	Generators	0	6,770	6,770	0	4,401	4,401	0	2,369	2,369
1	314000	Turbogenerator Units	0	52,111,048	52,111,048	0	33,877,392	33,877,392	0	18,233,656	18,233,656
1	315000	Accessory Electric Equipment	0	26,637,915	26,637,915	0	17,317,309	17,317,309	0	9,320,606	9,320,606
1	316000	Miscellaneous Power Plant Equipment	0	15,891,110	15,891,110	0	10,330,811	10,330,811	0	5,560,299	5,560,299
<b>TOTAL STEAM PRODUCTION PLANT</b>			<b>0</b>	<b>394,419,242</b>	<b>394,419,242</b>	<b>0</b>	<b>256,411,950</b>	<b>256,411,950</b>	<b>0</b>	<b>138,007,292</b>	<b>138,007,292</b>
<b>HYDRAULIC PRODUCTION PLANT:</b>											
1	330XXX	Land & Land Rights	0	57,433,667	57,433,667	0	37,337,627	37,337,627	0	20,096,040	20,096,040
1	331XXX	Structures & Improvements	0	44,012,231	44,012,231	0	28,612,351	28,612,351	0	15,399,880	15,399,880
1	332XXX	Reservoirs, Dams, & Waterways	0	125,182,833	125,182,833	0	81,381,360	81,381,360	0	43,801,473	43,801,473
1	333000	Waterwheels, Turbines, & Generators	0	162,698,322	162,698,322	0	105,770,179	105,770,179	0	56,928,143	56,928,143
1	334000	Accessory Electric Equipment	0	33,993,799	33,993,799	0	22,099,369	22,099,369	0	11,894,430	11,894,430
1	335XXX	Miscellaneous Power Plant Equipment	0	8,121,880	8,121,880	0	5,280,034	5,280,034	0	2,841,846	2,841,846
1	336000	Roads, Railroads, & Bridges	0	2,020,755	2,020,755	0	1,313,693	1,313,693	0	707,062	707,062
<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>			<b>0</b>	<b>433,463,487</b>	<b>433,463,487</b>	<b>0</b>	<b>281,794,613</b>	<b>281,794,613</b>	<b>0</b>	<b>151,668,874</b>	<b>151,668,874</b>
<b>OTHER PRODUCTION PLANT:</b>											
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	16,540,578	16,540,578	0	10,753,030	10,753,030	0	5,787,548	5,787,548
1	342000	Fuel Holders, Producers, & Accessories	0	21,191,486	21,191,486	0	13,776,585	13,776,585	0	7,414,901	7,414,901
1	343000	Prime Movers	0	22,741,695	22,741,695	0	14,784,376	14,784,376	0	7,957,319	7,957,319
1	344000	Generators	0	203,439,994	203,439,994	0	132,256,340	132,256,340	0	71,183,654	71,183,654
1	344010	Generators - Solar	0	149,443	149,443	0	97,153	97,153	0	52,290	52,290
1	345000	Accessory Electric Equipment	0	17,111,165	17,111,165	0	11,123,968	11,123,968	0	5,987,197	5,987,197
1	345010	Accessory Electric Equipment - Solar	0	33,122	33,122	0	21,533	21,533	0	11,589	11,589
1	346000	Miscellaneous Power Plant Equipment	0	1,687,311	1,687,311	0	1,096,921	1,096,921	0	590,390	590,390
<b>TOTAL OTHER PRODUCTION PLANT</b>			<b>0</b>	<b>283,799,962</b>	<b>283,799,962</b>	<b>0</b>	<b>184,498,356</b>	<b>184,498,356</b>	<b>0</b>	<b>99,301,606</b>	<b>99,301,606</b>
<b>TOTAL PRODUCTION PLANT</b>			<b>0</b>	<b>1,111,682,691</b>	<b>1,111,682,691</b>	<b>0</b>	<b>722,704,919</b>	<b>722,704,919</b>	<b>0</b>	<b>388,977,772</b>	<b>388,977,772</b>

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>ELECTRIC UTILITY PLANT</b>		E-PLT-12A
For Twelve Months Ended April 30, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>TRANSMISSION PLANT:</b>									
1	350XXX	Land & Land Rights	0	19,369,172	19,369,172	0	12,591,899	12,591,899	0	6,777,273	6,777,273
1	352XXX	Structures & Improvements	0	16,929,661	16,929,661	0	11,005,973	11,005,973	0	5,923,688	5,923,688
1	353000	Station Equipment	0	209,698,594	209,698,594	0	136,325,056	136,325,056	0	73,373,538	73,373,538
1	354000	Towers & Fixtures	0	17,122,770	17,122,770	0	11,131,513	11,131,513	0	5,991,257	5,991,257
1	355000	Poles & Fixtures	0	150,337,156	150,337,156	0	97,734,185	97,734,185	0	52,602,971	52,602,971
1	356000	Overhead Conductors & Devices	0	114,610,275	114,610,275	0	74,508,140	74,508,140	0	40,102,135	40,102,135
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
		<b>TOTAL TRANSMISSION PLANT</b>	<b>0</b>	<b>534,875,433</b>	<b>534,875,433</b>	<b>0</b>	<b>347,722,520</b>	<b>347,722,520</b>	<b>0</b>	<b>187,152,913</b>	<b>187,152,913</b>
		<b>DISTRIBUTION PLANT:</b>									
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	1,990,329	0	1,990,329	281,766	0	281,766	1,708,563	0	1,708,563
99	361000	Structures & Improvements	17,791,947	0	17,791,947	12,586,753	0	12,586,753	5,205,194	0	5,205,194
99	362000	Station Equipment	108,967,038	0	108,967,038	71,487,921	0	71,487,921	37,479,117	0	37,479,117
99	364000	Poles, Towers, & Fixtures	256,975,045	0	256,975,045	158,790,674	0	158,790,674	98,184,371	0	98,184,371
99	365000	Overhead Conductors & Devices	172,207,222	0	172,207,222	107,104,296	0	107,104,296	65,102,926	0	65,102,926
99	366000	Underground Conduit	84,090,983	0	84,090,983	53,245,305	0	53,245,305	30,845,678	0	30,845,678
99	367000	Underground Conductors & Devices	140,414,027	0	140,414,027	90,353,292	0	90,353,292	50,060,735	0	50,060,735
99	368000	Line Transformers	198,101,245	0	198,101,245	132,073,423	0	132,073,423	66,027,822	0	66,027,822
99	369XXX	Services	128,114,266	0	128,114,266	81,490,907	0	81,490,907	46,623,359	0	46,623,359
99	370000	Meters	47,981,291	0	47,981,291	26,906,370	0	26,906,370	21,074,921	0	21,074,921
99	373XXX	Street Light & Signal Systems	36,081,811	0	36,081,811	21,800,558	0	21,800,558	14,281,253	0	14,281,253
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,197,299,835</b>	<b>0</b>	<b>1,197,299,835</b>	<b>759,462,203</b>	<b>0</b>	<b>759,462,203</b>	<b>437,837,632</b>	<b>0</b>	<b>437,837,632</b>
		<b>GENERAL PLANT: (From Report C-GPL)</b>									
4	389XXX	Land & Land Rights	1,082,124	3,108,652	4,190,776	373,471	2,082,797	2,456,268	708,653	1,025,855	1,734,508
4	390XXX	Structures & Improvements	12,084,289	51,798,678	63,882,967	5,866,838	34,705,114	40,571,952	6,217,451	17,093,564	23,311,015
4	391XXX	Office Furniture & Equipment	2,323,730	37,220,118	39,543,848	2,308,621	24,937,479	27,246,100	15,109	12,282,639	12,297,748
4	392XXX	Transportation Equipment	12,915,084	8,278,701	21,193,785	9,272,038	5,546,730	14,818,768	3,643,046	2,731,971	6,375,017
4	393000	Stores Equipment	284,180	1,734,854	2,019,034	123,114	1,162,352	1,285,466	161,066	572,502	733,568
4	394000	Tools, Shop & Garage Equipment	1,549,025	7,232,390	8,781,415	1,170,387	4,845,701	6,016,088	378,638	2,386,689	2,765,327
4	395000	Laboratory Equipment	273,879	1,129,007	1,402,886	180,759	756,435	937,194	93,120	372,572	465,692
4	396XXX	Power Operated Equipment	28,121,211	10,424,497	38,545,708	17,219,186	6,984,413	24,203,599	10,902,025	3,440,084	14,342,109
4	397XXX	Communications Equipment	14,967,762	52,063,454	67,031,216	8,970,367	34,882,514	43,852,881	5,997,395	17,180,940	23,178,335
4	398000	Miscellaneous Equipment	2,371	318,206	320,577	31	213,198	213,229	2,340	105,008	107,348
		<b>TOTAL GENERAL PLANT</b>	<b>73,603,655</b>	<b>173,308,557</b>	<b>246,912,212</b>	<b>45,484,812</b>	<b>116,116,733</b>	<b>161,601,545</b>	<b>28,118,843</b>	<b>57,191,824</b>	<b>85,310,667</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>1,273,574,290</b>	<b>1,947,978,053</b>	<b>3,221,552,343</b>	<b>807,592,523</b>	<b>1,270,474,906</b>	<b>2,078,067,429</b>	<b>465,981,767</b>	<b>677,503,147</b>	<b>1,143,484,914</b>



<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	E-PLT-12A
For Twelve Months Ended April 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>ACCUMULATED DEPRECIATION</b>											
E-ADEP		Steam Production Plant	0	(277,455,561)	(277,455,561)	0	(180,373,860)	(180,373,860)	0	(97,081,701)	(97,081,701)
E-ADEP		Hydro Production Plant	0	(114,327,387)	(114,327,387)	0	(74,324,234)	(74,324,234)	0	(40,003,153)	(40,003,153)
E-ADEP		Other Production Plant	0	(77,354,633)	(77,354,633)	0	(50,288,247)	(50,288,247)	0	(27,066,386)	(27,066,386)
E-ADEP		Transmission Plant	0	(182,028,194)	(182,028,194)	0	(118,336,529)	(118,336,529)	0	(63,691,665)	(63,691,665)
E-ADEP		Distribution Plant	(363,459,770)	0	(363,459,770)	(225,835,935)	0	(225,835,935)	(137,623,835)	0	(137,623,835)
E-ADEP		General Plant	(21,136,435)	(61,149,609)	(82,286,044)	(12,117,197)	(40,970,238)	(53,087,435)	(9,019,238)	(20,179,371)	(29,198,609)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(384,596,205)</b>	<b>(712,315,384)</b>	<b>(1,096,911,589)</b>	<b>(237,953,132)</b>	<b>(464,293,108)</b>	<b>(702,246,240)</b>	<b>(146,643,073)</b>	<b>(248,022,276)</b>	<b>(394,665,349)</b>
<b>ACCUMULATED AMORTIZATION</b>											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(6,930,588)	(6,930,588)	0	(4,505,575)	(4,505,575)	0	(2,425,013)	(2,425,013)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(90,621)	0	(90,621)	(90,621)	0	(90,621)	0	0	0
E-AAAMT		General Plant - 303000	0	(47,022)	(47,022)	0	(30,772)	(30,772)	0	(16,250)	(16,250)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(407,458)	(15,837,052)	(16,244,510)	(404,503)	(10,610,825)	(11,015,328)	(2,955)	(5,226,227)	(5,229,182)
E-AAAMT		General Plant - 390200, 396200	(120,874)	(154,524)	(275,398)	(117,279)	(103,531)	(220,810)	(3,595)	(50,993)	(54,588)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(618,953)</b>	<b>(22,969,186)</b>	<b>(23,588,139)</b>	<b>(612,403)</b>	<b>(15,250,703)</b>	<b>(15,863,106)</b>	<b>(6,550)</b>	<b>(7,718,483)</b>	<b>(7,725,033)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(385,215,158)</b>	<b>(735,284,570)</b>	<b>(1,120,499,728)</b>	<b>(238,565,535)</b>	<b>(479,543,811)</b>	<b>(718,109,346)</b>	<b>(146,649,623)</b>	<b>(255,740,759)</b>	<b>(402,390,382)</b>
		<b>NET ELECTRIC UTILITY PLANT before DFIT</b>	<b>888,359,132</b>	<b>1,212,693,483</b>	<b>2,101,052,615</b>	<b>569,026,988</b>	<b>790,931,095</b>	<b>1,359,958,083</b>	<b>319,332,144</b>	<b>421,762,388</b>	<b>741,094,532</b>
<b>ACCUMULATED DFIT</b>											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(371,914)	(371,914)	0	(241,781)	(241,781)	0	(130,133)	(130,133)
12		ADFIT - Electric Plant In Service (282900)	0	(281,429,231)	(281,429,231)	0	(182,160,698)	(182,160,698)	0	(99,268,533)	(99,268,533)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(26,533,939)	(26,533,939)	0	(17,777,739)	(17,777,739)	0	(8,756,200)	(8,756,200)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(223,568)	(223,568)	0	(149,791)	(149,791)	0	(73,777)	(73,777)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	3,889	3,889	0	2,528	2,528	0	1,361	1,361
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,750,971)	(12,750,971)	0	(8,289,406)	(8,289,406)	0	(4,461,565)	(4,461,565)
1		ADFIT - CDA Settlement Costs (283333)	0	(128,844)	(128,844)	0	(83,761)	(83,761)	0	(45,083)	(45,083)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,694,863)	(4,694,863)	0	(3,038,844)	(3,038,844)	0	(1,656,019)	(1,656,019)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(326,129,441)</b>	<b>(326,129,441)</b>	<b>0</b>	<b>(211,739,492)</b>	<b>(211,739,492)</b>	<b>0</b>	<b>(114,389,949)</b>	<b>(114,389,949)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>888,359,132</b>	<b>886,564,042</b>	<b>1,774,923,174</b>	<b>569,026,988</b>	<b>579,191,603</b>	<b>1,148,218,591</b>	<b>319,332,144</b>	<b>307,372,439</b>	<b>626,704,583</b>

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%	64.727%	35.273%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	E-APL-12A
For Twelve Months Ended April 30, 2013	
Average of Monthly Averages 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	888,359,132	886,564,042	1,774,923,174	569,026,988	579,191,603	1,148,218,591	319,332,144	307,372,439	626,704,583
	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	(1,055,101)	0	(1,055,101)	1,055,101	0	1,055,101
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)	(2,558,710)	0	(2,558,710)	(820,022)	0	(820,022)	(1,738,688)	0	(1,738,688)
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	6,877,083	0	6,877,083	4,414,826	0	4,414,826	2,462,257	0	2,462,257
99	ADFIT - Kettle Falls Disallowed (190420)	340,851	0	340,851	340,851	0	340,851	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)	1,098,105	0	1,098,105	0	0	0	1,098,105	0	1,098,105
99	ADFIT - Boulder Park Disallowed (190040)	525,663	0	525,663	0	0	0	525,663	0	525,663
99	Investment in WNP3 Exchange Power (124900, 124930)	16,741,484	0	16,741,484	16,741,484	0	16,741,484	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(3,008,731)	0	(3,008,731)	(3,008,731)	0	(3,008,731)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,229,622	0	1,229,622	1,229,622	0	1,229,622	0	0	0
99	CDA Lake Settlement - ID (186382)	245,218	0	245,218	0	0	0	245,218	0	245,218
99	ADFIT - CDA Lake Settlement - Direct (283382)	(516,195)	0	(516,195)	(430,369)	0	(430,369)	(85,826)	0	(85,826)
99	CDA CDR Fund - Direct (182324)	89,443	0	89,443	89,443	0	89,443	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	(31,305)	0	(31,305)	(31,305)	0	(31,305)	0	0	0
99	Spokane River Relicensing (182322)	635,484	0	635,484	589,594	0	589,594	45,890	0	45,890
99	ADFIT - Spokane River Relicensing (283322)	(222,395)	0	(222,395)	(206,339)	0	(206,339)	(16,056)	0	(16,056)
99	Spokane River PM&Es (182323)	588,104	0	588,104	374,387	0	374,387	213,717	0	213,717
99	ADFIT - Spokane River PM&Es (283323)	(205,861)	0	(205,861)	(131,060)	0	(131,060)	(74,801)	0	(74,801)
99	Montana Riverbed Settlement (186360)	4,231,931	0	4,231,931	2,819,252	0	2,819,252	1,412,679	0	1,412,679
99	ADFIT - Montana Riverbed Settlement (283365)	(1,481,176)	0	(1,481,176)	(986,739)	0	(986,739)	(494,437)	0	(494,437)
99	Lancaster Generation (182312)	4,193,333	0	4,193,333	4,193,333	0	4,193,333	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,467,667)	0	(1,467,667)	(1,467,667)	0	(1,467,667)	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)	(918,446)	(3,445)	(921,891)	(234,147)	(2,308)	(236,455)	(684,299)	(1,137)	(685,436)
99	Customer Deposits (235199)	(2,065,630)	0	(2,065,630)	(2,065,630)	0	(2,065,630)	0	0	0
C-WKC	Working Capital	21,800,123	7,652,479	29,452,602	21,800,123	0	21,800,123	0	7,652,479	7,652,479
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	38,790,976	7,649,034	46,440,010	38,019,079	(2,308)	38,016,771	771,897	7,651,342	8,423,239
	NET RATE BASE	927,150,108	894,213,076	1,821,363,184	607,046,067	579,189,295	1,186,235,362	320,104,041	315,023,781	635,127,822

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%	64.727%	35.273%
E-ALL	13	Net Electric General Plant	100.000%	65.915%	34.085%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12A</b>
For Twelve Months Ended April 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	9,683,206	9,683,206			9,683,206	9,683,206		6,295,052	6,295,052		3,388,154	3,388,154	
1	Hydro (ED-AN)	8,674,867	8,674,867			8,674,867	8,674,867		5,639,531	5,639,531		3,035,336	3,035,336	
1	Other (ED-AN)	8,615,393	8,615,393			8,615,393	8,615,393		5,600,867	5,600,867		3,014,526	3,014,526	
<b>Total Electric Production</b>		<b>26,973,466</b>	<b>26,973,466</b>			<b>26,973,466</b>	<b>26,973,466</b>		<b>17,535,450</b>	<b>17,535,450</b>		<b>9,438,016</b>	<b>9,438,016</b>	
<b>Electric Transmission</b>														
1	ED-AN	10,488,184	10,488,184			10,488,184	10,488,184		6,818,368	6,818,368		3,669,816	3,669,816	
<b>Total Electric Transmission</b>		<b>10,488,184</b>	<b>10,488,184</b>			<b>10,488,184</b>	<b>10,488,184</b>		<b>6,818,368</b>	<b>6,818,368</b>		<b>3,669,816</b>	<b>3,669,816</b>	
<b>Electric Distribution</b>														
	ED-ID	11,310,434	11,310,434			11,310,434	11,310,434					11,310,434	11,310,434	
	ED-WA	21,267,693	21,267,693			21,267,693	21,267,693	21,267,693		21,267,693				
<b>Total Electric Distribution</b>		<b>32,578,127</b>	<b>32,578,127</b>			<b>32,578,127</b>	<b>32,578,127</b>	<b>21,267,693</b>		<b>21,267,693</b>		<b>11,310,434</b>	<b>11,310,434</b>	
<b>Gas Underground Storage</b>														
	GD-AN	597,241		597,241										
	GD-OR	112,827		112,827										
<b>Total Gas Underground Storage</b>		<b>710,068</b>		<b>710,068</b>										
<b>Gas Distribution</b>														
	GD-AN	52,682		52,682										
	GD-ID	3,723,478		3,723,478										
	GD-WA	7,197,794		7,197,794										
	GD-OR	3,827,077		3,827,077										
<b>Total Gas Distribution</b>		<b>14,801,031</b>		<b>14,801,031</b>										
<b>General Plant</b>														
4	ED-AN	2,577,910	2,577,910			2,577,910	2,577,910		1,727,200	1,727,200		850,710	850,710	
	ED-ID	272,065	272,065			272,065	272,065				272,065		272,065	
	ED-WA	1,004,482	1,004,482			1,004,482	1,004,482	1,004,482		1,004,482				
7,4	CD-AA	11,556,091	8,360,370	2,241,997	953,724	8,360,370	8,360,370		5,601,448	5,601,448		2,758,922	2,758,922	
9,4	CD-AN	479,939	380,212	99,727		380,212	380,212		254,742	254,742		125,470	125,470	
9	CD-ID	407,388	322,737	84,651		322,737	322,737				322,737		322,737	
9	CD-WA	152,183	120,561	31,622		120,561	120,561	120,561		120,561				
8	GD-AA	166,720		117,237	49,483									
	GD-AN	32,492		32,492										
	GD-ID	66,142		66,142										
	GD-WA	232,610		232,610										
	GD-OR	255,035		255,035										
<b>Total General Plant</b>		<b>17,203,057</b>	<b>13,038,337</b>	<b>2,906,478</b>	<b>1,258,242</b>	<b>1,719,845</b>	<b>11,318,492</b>	<b>13,038,337</b>	<b>1,125,043</b>	<b>7,583,390</b>	<b>8,708,433</b>	<b>594,802</b>	<b>3,735,102</b>	<b>4,329,904</b>
<b>Total Depreciation Expense</b>		<b>102,753,933</b>	<b>83,078,114</b>	<b>14,477,673</b>	<b>5,198,146</b>	<b>34,297,972</b>	<b>48,780,142</b>	<b>83,078,114</b>	<b>22,392,736</b>	<b>31,937,208</b>	<b>54,329,944</b>	<b>11,905,236</b>	<b>16,842,934</b>	<b>28,748,170</b>

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended April 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1 Franchises (302000)	ED-AN	918,240	918,240			918,240	918,240		596,948	596,948		321,292	321,292	
1 Misc Intangible Plt (303000)	ED-AN	96,536	96,536			96,536	96,536		62,758	62,758		33,778	33,778	
<b>Total Production/Transmission</b>		<b>1,014,776</b>	<b>1,014,776</b>			<b>1,014,776</b>	<b>1,014,776</b>		<b>659,706</b>	<b>659,706</b>		<b>355,070</b>	<b>355,070</b>	
<b>Distribution</b>														
Franchises (302000)	ED-WA	24,146	24,146			24,146	24,146		24,146	24,146				
Misc Intangible Plt (303000)	ED-WA	2,844	2,844			2,844	2,844		2,844	2,844				
<b>Total Distribution</b>		<b>26,990</b>	<b>26,990</b>			<b>26,990</b>	<b>26,990</b>		<b>26,990</b>	<b>26,990</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	74,135	53,634	14,383	6,118		53,634	53,634		35,935	35,935		17,699	17,699
9,1	CD-AN	9,725	7,704	2,021			7,704	7,704		5,008	5,008		2,696	2,696
	GD-ID	4,029		4,029										
	GD-WA	23,268		23,268										
	GD-OR	7,776			7,776									
<b>Total General Plant - 303000</b>		<b>118,933</b>	<b>61,338</b>	<b>43,701</b>	<b>13,894</b>	<b>0</b>	<b>61,338</b>	<b>61,338</b>	<b>0</b>	<b>40,943</b>	<b>40,943</b>	<b>0</b>	<b>20,395</b>	<b>20,395</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	8,149,330	5,895,714	1,581,052	672,564		5,895,714	5,895,714		3,950,128	3,950,128		1,945,586	1,945,586
9,4	CD-ID	447	354	93		354	5,895,714	354	0	0	0	354	354	
4	ED-AN	200,506	200,506				200,506	200,506		134,339	134,339		66,167	66,167
	ED-ID	4,740	4,740			4,740		4,740				4,740	4,740	
	ED-WA	384,194	384,194			384,194		384,194	384,194	384,194	384,194			
8	GD-AA	416,421		292,827	123,594									
	GD-AN	2,345		2,345										
	GD-OR	1,411			1,411									
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>		<b>9,159,394</b>	<b>6,485,508</b>	<b>1,876,317</b>	<b>797,569</b>	<b>389,288</b>	<b>6,096,220</b>	<b>6,485,508</b>	<b>384,194</b>	<b>4,084,467</b>	<b>4,468,661</b>	<b>5,094</b>	<b>2,011,753</b>	<b>2,016,847</b>
<b>Gas Underground Storage</b>														
	GD-AN	227		227										
<b>Total Gas Underground Storage</b>		<b>227</b>		<b>227</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	28,183	20,390	5,467	2,326		20,390	20,390		13,661	13,661		6,729	6,729
4	ED-AN	9,603	9,603				9,603	9,603		6,434	6,434		3,169	3,169
	GD-OR	4,010			4,010									
<b>Total General Plant - 390200, 396200</b>		<b>41,796</b>	<b>29,993</b>	<b>5,467</b>	<b>6,336</b>		<b>29,993</b>	<b>29,993</b>		<b>20,095</b>	<b>20,095</b>		<b>9,898</b>	<b>9,898</b>
<b>Total Amortization Expense</b>		<b>10,362,116</b>	<b>7,618,605</b>	<b>1,925,712</b>	<b>817,799</b>	<b>416,278</b>	<b>7,202,327</b>	<b>7,618,605</b>	<b>411,184</b>	<b>4,805,211</b>	<b>5,216,395</b>	<b>5,094</b>	<b>2,397,116</b>	<b>2,402,210</b>

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:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	E-ADEP-12A
For Twelve Months Ended April 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	(277,455,561)	(277,455,561)			(277,455,561)	(277,455,561)		(180,373,860)	(180,373,860)		(97,081,701)	(97,081,701)
1	Hydro (ED-AN)	(114,327,387)	(114,327,387)			(114,327,387)	(114,327,387)		(74,324,234)	(74,324,234)		(40,003,153)	(40,003,153)
1	Other (ED-AN)	(77,354,633)	(77,354,633)			(77,354,633)	(77,354,633)		(50,288,247)	(50,288,247)		(27,066,386)	(27,066,386)
<b>Total Electric Production</b>		<b>(469,137,581)</b>	<b>(469,137,581)</b>			<b>(469,137,581)</b>	<b>(469,137,581)</b>		<b>(304,986,341)</b>	<b>(304,986,341)</b>		<b>(164,151,240)</b>	<b>(164,151,240)</b>
<b>Electric Transmission</b>													
1	ED-AN	(182,028,194)	(182,028,194)			(182,028,194)	(182,028,194)		(118,336,529)	(118,336,529)		(63,691,665)	(63,691,665)
<b>Total Electric Transmission</b>		<b>(182,028,194)</b>	<b>(182,028,194)</b>			<b>(182,028,194)</b>	<b>(182,028,194)</b>		<b>(118,336,529)</b>	<b>(118,336,529)</b>		<b>(63,691,665)</b>	<b>(63,691,665)</b>
<b>Electric Distribution</b>													
	ED-ID	(137,623,835)	(137,623,835)			(137,623,835)	(137,623,835)					(137,623,835)	(137,623,835)
	ED-WA	(225,835,935)	(225,835,935)			(225,835,935)	(225,835,935)	(225,835,935)		(225,835,935)			
<b>Total Electric Distribution</b>		<b>(363,459,770)</b>	<b>(363,459,770)</b>			<b>(363,459,770)</b>	<b>(363,459,770)</b>	<b>(225,835,935)</b>		<b>(225,835,935)</b>		<b>(137,623,835)</b>	<b>(137,623,835)</b>
<b>Gas Underground Storage</b>													
	GD-AN	(12,352,416)		(12,352,416)									
	GD-OR	(390,101)			(390,101)								
<b>Total Gas Underground Storage</b>		<b>(12,742,517)</b>		<b>(12,352,416)</b>	<b>(390,101)</b>								
<b>Gas Distribution</b>													
	GD-AN	(1,435,780)		(1,435,780)									
	GD-ID	(52,363,988)		(52,363,988)									
	GD-WA	(103,616,779)		(103,616,779)									
	GD-OR	(87,169,464)			(87,169,464)								
<b>Total Gas Distribution</b>		<b>(244,586,011)</b>		<b>(157,416,547)</b>	<b>(87,169,464)</b>								
<b>General Plant</b>													
4	ED-AN	(33,367,908)	(33,367,908)				(33,367,908)		(22,356,498)	(22,356,498)		(11,011,410)	(11,011,410)
	ED-ID	(5,443,468)	(5,443,468)			(5,443,468)	(5,443,468)				(5,443,468)		(5,443,468)
	ED-WA	(10,466,045)	(10,466,045)			(10,466,045)	(10,466,045)	(10,466,045)		(10,466,045)			
7,4	CD-AA	(26,579,322)	(19,229,076)	(5,156,655)	(2,193,591)		(19,229,076)		(12,883,481)	(12,883,481)		(6,345,595)	(6,345,595)
9,4	CD-AN	(10,795,906)	(8,552,625)	(2,243,281)			(8,552,625)		(5,730,259)	(5,730,259)		(2,822,366)	(2,822,366)
9	CD-ID	(4,513,664)	(3,575,770)	(937,894)			(3,575,770)				(3,575,770)		(3,575,770)
9	CD-WA	(2,084,235)	(1,651,152)	(433,083)			(1,651,152)		(1,651,152)	(1,651,152)			
8	GD-AA	(1,287,777)		(905,565)	(382,212)								
	GD-AN	(1,133,047)		(1,133,047)									
	GD-ID	(959,146)		(959,146)									
	GD-WA	(2,193,302)		(2,193,302)									
	GD-OR	(3,512,443)			(3,512,443)								
<b>Total General Plant</b>		<b>(102,336,263)</b>	<b>(82,286,044)</b>	<b>(13,961,973)</b>	<b>(6,088,246)</b>	<b>(21,136,435)</b>	<b>(61,149,609)</b>	<b>(82,286,044)</b>	<b>(12,117,197)</b>	<b>(40,970,238)</b>	<b>(53,087,435)</b>	<b>(9,019,238)</b>	<b>(20,179,371)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,374,290,336)</b>	<b>(1,096,911,589)</b>	<b>(183,730,936)</b>	<b>(93,647,811)</b>	<b>(384,596,205)</b>	<b>(712,315,384)</b>	<b>(1,096,911,589)</b>	<b>(237,953,132)</b>	<b>(464,293,108)</b>	<b>(702,246,240)</b>	<b>(146,643,073)</b>	<b>(248,022,276)</b>

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%	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**  
**ELECTRIC ACCUMULATED AMORTIZATION**  
For Twelve Months Ended April 30, 2013  
Average of Monthly Averages Basis

Report ID:  
**E-AAMT-12A**

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	
<b>Production/Transmission</b>														
1 Franchises (302000) ED-AN	(6,314,701)	(6,314,701)				(6,314,701)	(6,314,701)		(4,105,187)	(4,105,187)		(2,209,514)	(2,209,514)	
1 Misc Intangible Plt (303000) ED-AN	(615,887)	(615,887)				(615,887)	(615,887)		(400,388)	(400,388)		(215,499)	(215,499)	
<b>Total Production/Transmission</b>	<b>(6,930,588)</b>	<b>(6,930,588)</b>				<b>(6,930,588)</b>	<b>(6,930,588)</b>		<b>(4,505,575)</b>	<b>(4,505,575)</b>		<b>(2,425,013)</b>	<b>(2,425,013)</b>	
<b>Distribution</b>														
Franchises (302000) ED-WA	(68,752)	(68,752)				(68,752)	(68,752)		(68,752)	(68,752)				
Misc Intangible Plt (303000) ED-WA	(21,869)	(21,869)				(21,869)	(21,869)		(21,869)	(21,869)				
<b>Total Distribution</b>	<b>(90,621)</b>	<b>(90,621)</b>				<b>(90,621)</b>	<b>(90,621)</b>		<b>(90,621)</b>	<b>(90,621)</b>				
<b>General Plant - 303000</b>														
7,4 CD-AA	(14,076)	(10,183)	(2,731)	(1,162)		(10,183)	(10,183)		(6,823)	(6,823)		(3,360)	(3,360)	
9,1 CD-AN	(46,502)	(36,839)	(9,663)			(36,839)	(36,839)		(23,949)	(23,949)		(12,890)	(12,890)	
GD-ID	(42,296)		(42,296)											
GD-WA	(89,138)		(89,138)											
GD-OR	(47,394)			(47,394)										
<b>Total General Plant - 303000</b>	<b>(239,406)</b>	<b>(47,022)</b>	<b>(143,828)</b>	<b>(48,556)</b>		<b>0</b>	<b>(47,022)</b>	<b>(47,022)</b>	<b>0</b>	<b>(30,772)</b>	<b>(30,772)</b>	<b>0</b>	<b>(16,250)</b>	<b>(16,250)</b>
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4 CD-AA	(20,937,459)	(15,147,414)	(4,062,077)	(1,727,968)		(15,147,414)	(15,147,414)		(10,148,767)	(10,148,767)		(4,998,647)	(4,998,647)	
4 ED-AN	(689,638)	(689,638)				(689,638)	(689,638)		(462,058)	(462,058)		(227,580)	(227,580)	
ED-ID	(2,955)	(2,955)				(2,955)	(2,955)					(2,955)	(2,955)	
ED-WA	(404,503)	(404,503)				(404,503)	(404,503)		(404,503)	(404,503)				
8 GD-AA	(715,067)		(502,835)	(212,232)										
GD-AN	(11,919)		(11,919)											
GD-OR	(29,636)			(29,636)										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>(22,791,177)</b>	<b>(16,244,510)</b>	<b>(4,576,831)</b>	<b>(1,969,836)</b>		<b>(407,458)</b>	<b>(15,837,052)</b>	<b>(16,244,510)</b>	<b>(404,503)</b>	<b>(10,610,825)</b>	<b>(11,015,328)</b>	<b>(2,955)</b>	<b>(5,226,227)</b>	<b>(5,229,182)</b>
<b>Gas Underground Storage</b>														
GD-AN	(239,367)		(239,367)											
<b>Total Gas Underground Storage</b>	<b>(239,367)</b>		<b>(239,367)</b>											
<b>General Plant - 390200, 396200</b>														
7,4 CD-AA	(154,230)	(111,579)	(29,922)	(12,729)		(111,579)	(111,579)		(74,758)	(74,758)		(36,821)	(36,821)	
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	(42,945)	(42,945)				(42,945)	(42,945)		(28,773)	(28,773)		(14,172)	(14,172)	
ED-WA	(110,678)	(110,678)				(110,678)	(110,678)		(110,678)	(110,678)				
GD-WA	(1,863)		(1,863)											
GD-OR	(48,428)			(48,428)										
<b>Total General Plant - 390200, 396200</b>	<b>(371,014)</b>	<b>(275,398)</b>	<b>(34,459)</b>	<b>(61,157)</b>		<b>(120,874)</b>	<b>(154,524)</b>	<b>(275,398)</b>	<b>(117,279)</b>	<b>(103,531)</b>	<b>(220,810)</b>	<b>(3,595)</b>	<b>(50,993)</b>	<b>(54,588)</b>
<b>Total Accumulated Amortization</b>	<b>(30,662,173)</b>	<b>(23,588,139)</b>	<b>(4,994,485)</b>	<b>(2,079,549)</b>		<b>(618,953)</b>	<b>(22,969,186)</b>	<b>(23,588,139)</b>	<b>(612,403)</b>	<b>(15,250,703)</b>	<b>(15,863,106)</b>	<b>(6,550)</b>	<b>(7,718,483)</b>	<b>(7,725,033)</b>

**Allocation Ratios:**

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended April 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	385,623	570	362,279	22,774	385,623	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	6,479,922	373,472	708,653	3,108,652	4,190,777	574,973	90,851	826,151	1,491,975	472,075	325,095	797,170
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,012,218	526,589	2,027,411	3,458,218	6,012,218	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,948,346	0	0	0	0	1,948,346	0	0	1,948,346	0	0	0
99		GD-OR / AS	3,395,892	0	0	0	0	0	0	0	0	3,395,892	0	3,395,892
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	60,742,009	0	0	43,944,414	43,944,414	0	0	11,784,557	11,784,557	0	5,013,038	5,013,038
9		CD-WA / ID / AN	17,579,094	5,340,249	4,190,040	4,396,045	13,926,334	1,400,702	1,099,012	1,153,046	3,652,760	0	0	0
		TOTAL ACCOUNT	89,677,559	5,866,838	6,217,451	51,798,677	63,882,966	3,349,048	1,099,012	12,937,603	17,385,663	3,395,892	5,013,038	8,408,930
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	5,882,527	2,308,621	14,649	3,559,257	5,882,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,347	0	0	0	0	0	0	6,347	6,347	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	456,600	0	0	0	0	0	0	321,081	321,081	0	135,519	135,519
7		CD-AA	46,452,260	0	0	33,606,352	33,606,352	0	0	9,012,203	9,012,203	0	3,833,705	3,833,705
9		CD-WA / ID / AN	69,386	0	460	54,508	54,968	0	121	14,297	14,418	0	0	0
		TOTAL ACCOUNT	52,867,120	2,308,621	15,109	37,220,117	39,543,847	0	121	9,353,928	9,354,049	0	3,969,224	3,969,224
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,606,306	7,981,253	3,024,193	6,600,860	17,606,306	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,192,604	0	0	0	0	4,451,951	1,622,943	1,117,710	7,192,604	0	0	0
99		GD-OR / AS	2,439,745	0	0	0	0	0	0	0	0	2,439,745	0	2,439,745
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	4,044,625	1,290,785	618,853	1,294,554	3,204,192	338,562	162,320	339,551	840,433	0	0	0
		TOTAL ACCOUNT	31,813,077	9,272,038	3,643,046	8,278,701	21,193,785	4,790,513	1,785,263	1,560,047	8,135,823	2,439,745	43,724	2,483,469

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended April 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,049,588	112,375	146,321	1,365,008	1,623,704	29,475	38,379	358,030	425,884	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,586,415</b>	<b>123,114</b>	<b>161,066</b>	<b>1,734,853</b>	<b>2,019,033</b>	<b>113,746</b>	<b>38,379</b>	<b>358,030</b>	<b>510,155</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,255,363	1,135,742	364,714	1,754,907	3,255,363	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,220,662	0	0	0	0	1,355,007	440,345	425,310	2,220,662	0	0	0
99		GD-OR / AS	915,684	0	0	0	0	0	0	0	0	915,684	0	915,684
8		GD-AA	1,322,938	0	0	0	0	0	0	930,290	930,290	0	392,648	392,648
7		CD-AA	7,246,537	0	0	5,242,579	5,242,579	0	0	1,405,901	1,405,901	0	598,057	598,057
9		CD-WA / ID / AN	357,824	34,645	13,924	234,903	283,472	9,087	3,652	61,613	74,352	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>15,319,008</b>	<b>1,170,387</b>	<b>378,638</b>	<b>7,232,389</b>	<b>8,781,414</b>	<b>1,364,094</b>	<b>443,997</b>	<b>2,823,114</b>	<b>4,631,205</b>	<b>915,684</b>	<b>990,705</b>	<b>1,906,389</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	999,600	171,763	90,248	737,589	999,600	0	0	0	0	0	0	0
99		GD-WA / ID / AN	195,700	0	0	0	0	63,686	20,770	111,244	195,700	0	0	0
99		GD-OR / AS	174,656	0	0	0	0	0	0	0	0	174,656	0	174,656
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	184,267	8,996	2,872	134,110	145,978	2,360	753	35,176	38,289	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,992,440</b>	<b>180,759</b>	<b>93,120</b>	<b>1,129,007</b>	<b>1,402,886</b>	<b>66,046</b>	<b>21,523</b>	<b>273,474</b>	<b>361,043</b>	<b>174,656</b>	<b>53,855</b>	<b>228,511</b>
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	36,930,653	16,950,632	10,491,507	9,488,514	36,930,653	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,208,955	0	0	0	0	2,595,459	783,002	830,494	4,208,955	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	1,532,712	268,553	410,518	535,159	1,214,230	70,439	107,675	140,368	318,482	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>43,270,191</b>	<b>17,219,185</b>	<b>10,902,025</b>	<b>10,424,496</b>	<b>38,545,706</b>	<b>2,665,898</b>	<b>890,677</b>	<b>1,078,351</b>	<b>4,634,926</b>	<b>43,834</b>	<b>45,725</b>	<b>89,559</b>



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended April 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	47,035,316	8,601,254	2,786,968	35,647,094	47,035,316	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,028,564	0	0	0	0	572,901	451,771	3,892	1,028,564	0	0	0
99		GD-OR / AS	968,145	0	0	0	0	0	0	0	0	968,145	0	968,145
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	294,702
7		CD-AA	14,324,577	0	0	10,363,259	10,363,259	0	0	2,779,111	2,779,111	0	1,182,207	1,182,207
9		CD-WA/ ID / AN	12,159,199	369,112	3,210,427	6,053,100	9,632,639	96,815	842,068	1,587,677	2,526,560	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>76,508,733</b>	<b>8,970,366</b>	<b>5,997,395</b>	<b>52,063,453</b>	<b>67,031,214</b>	<b>669,716</b>	<b>1,293,839</b>	<b>5,068,910</b>	<b>7,032,465</b>	<b>968,145</b>	<b>1,476,909</b>	<b>2,445,054</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	25,905	0	2,299	23,606	25,905	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	401,692	0	0	290,608	290,608	0	0	77,932	77,932	0	33,152	33,152
9		CD-WA/ ID / AN	5,129	31	41	3,991	4,063	8	11	1,047	1,066	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>435,093</b>	<b>31</b>	<b>2,340</b>	<b>318,205</b>	<b>320,576</b>	<b>8</b>	<b>11</b>	<b>78,979</b>	<b>78,998</b>	<b>2,367</b>	<b>33,152</b>	<b>35,519</b>
		<b>TOTAL GENERAL PLANT</b>	<b>320,949,558</b>	<b>45,484,811</b>	<b>28,118,843</b>	<b>173,308,550</b>	<b>246,912,204</b>	<b>13,594,042</b>	<b>5,663,673</b>	<b>34,358,587</b>	<b>53,616,302</b>	<b>8,469,625</b>	<b>11,951,427</b>	<b>20,421,052</b>

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-12A
For Twelve Months Ended April 30, 2013	
Average of Monthly Averages 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
	303000	Intangible Plant										
99		ED-WA / ID / AN	2,064,190	153,179	0	1,911,011	2,064,190	0	0	0	0	0
99		GD-WA / ID / AN	1,144,445	0	0	0	0	964,981	179,464	0	1,144,445	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,112,025	0	0	804,506	804,506	0	0	215,744	215,744	0
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0
		TOTAL ACCOUNT	4,924,844	153,179	0	2,869,252	3,022,431	964,981	179,464	256,067	1,400,512	410,126
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	2,786,114	1,889,625	23,524	872,965	2,786,114	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	29,025	0	0	0	0	0	0	0	0	29,025
8		GD-AA	2,063,535	0	0	0	0	0	0	1,451,078	1,451,078	0
7		CD-AA	39,611,498	0	0	28,657,334	28,657,334	0	0	7,685,027	7,685,027	0
9		CD-WA / ID / AN	2,232	0	1,768	0	1,768	0	464	0	464	0
		TOTAL ACCOUNT	44,492,404	1,889,625	25,292	29,530,299	31,445,216	0	464	9,136,105	9,136,569	29,025
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	179,075	0	0	179,075	179,075	0	0	0	0	0
99		GD-WA / ID / AN	16,408	0	0	0	0	0	0	16,408	16,408	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,660,625	0	0	1,924,856	1,924,856	0	0	516,188	516,188	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,857,339	0	0	2,103,931	2,103,931	0	0	532,596	532,596	1,231
	<b>TOTAL</b>		<b>52,274,587</b>	<b>2,042,804</b>	<b>25,292</b>	<b>34,503,482</b>	<b>36,571,578</b>	<b>964,981</b>	<b>179,928</b>	<b>9,924,768</b>	<b>11,069,677</b>	<b>440,382</b>
												<b>4,192,950</b>
												<b>4,633,332</b>

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:
<b>COMMON ACCUMULATED DEFERRED FIT</b>			<b>C-DTX-12A</b>
For Twelve Months Ended April 30, 2013			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	CD-AA	(34,608,113)	(25,037,585)	(6,714,320)	(2,856,208)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,888,834)	(1,496,353)	(392,481)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
Total			<u>(36,805,973)</u>	<u>(26,757,506)</u>	<u>(7,166,755)</u>	<u>(2,881,712)</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 April 30, 2013  
 Average of Monthly Averages Basis

Report ID:  
**C-WKC-12A**

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		725,854	725,854	725,854	725,854		0	0	
1	151210	FUEL STOCK HOG FUEL-KFGS		980,768	980,768	980,768	980,768		0	0	
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,378,274	6,378,274	5,148,376	5,148,376	1,229,898		1,229,898	
1	154300	PLANT MATERIALS & OPER SUP-CS2		266,449	266,449	215,071	215,071	51,378		51,378	
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		715,723	715,723	577,713	577,713	138,010		138,010	
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		3,299	3,299	2,663	2,663	636		636	
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		1,630	1,630	1,316	1,316	314		314	
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		890	890	718	718	172		172	
99	163998	COMMON WORKING CAPITAL	10,518,503		10,518,503	8,916,956	8,916,956	1,601,547		1,601,547	
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	12,883,167		12,883,167	12,883,167	12,883,167	0		0	
<b>TOTAL</b>			<b>23,401,670</b>	<b>9,072,887</b>	<b>32,474,557</b>	<b>21,800,123</b>	<b>7,652,479</b>	<b>29,452,602</b>	<b>1,601,547</b>	<b>1,420,408</b>	<b>3,021,955</b>

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%