

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended April 30, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	134,808,674	86,068,855	48,739,819
	Adjustments			
	Adjusted Net Operating Income (Loss)	134,808,674	86,068,855	48,739,819
E-APL	Electric Net Rate Base	1,867,260,196	1,221,365,759	645,894,437
	RATE OF RETURN	7.220%	7.047%	7.546%

RESULTS OF OPERATIONS		Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended April 30, 2013 Ending Balance Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12-31-2012	100.000%	65.010%	34.990%
2	Input	Number of Customers Percent	04-30-2013	362,560 100.000%	237,873 65.609%	124,687 34.391%
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%

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended April 30, 2013 Ending Balance Basis	

AVISTA UTILITIES

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

7

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended April 30, 2013 Ending Balance 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
		Total	20,507,716	0	14,567,534	5,940,182
		Percentage	100.000%	0.000%	71.034%	28.966%
		Direct Labor Accts 500 - 894	11,244,329	0	7,983,762	3,260,567
		Direct Labor Accts 901 - 935	1,531,702	0	413,533	1,118,169
		Direct Labor Accts 901 - 905 Utility 9 Only	3,510,601	0	3,510,601	0
		Total	16,286,632	0	11,907,896	4,378,736
		Percentage	100.000%	0.000%	73.115%	26.885%
		Number of Customers at	322,870	0	226,219	96,651
		Percentage	100.000%	0.000%	70.065%	29.935%
		Net Direct Plant	504,945,491	0	338,644,009	166,301,482
		Percentage	100.000%	0.000%	67.065%	32.935%
		Total Percentages	400.000%	0.000%	281.279%	118.721%
		Average (GD AA)	100.000%	0.000%	70.320%	29.680%

8

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12E
For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2013			
		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	860,721,694	556,072,328	304,649,366	
		Percent	100.000%	64.605%	35.395%	
11		Book Depreciation	83,177,163	54,361,688	28,815,475	
		Percent	100.000%	65.357%	34.643%	

RESULTS OF OPERATIONS		Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended April 30, 2013 Ending Balance Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,152,495,330 100.000%	1,398,793,459 64.985%	753,701,871 35.015%
13	E-PLT	Net Electric General Plant Percent	175,574,646 100.000%	116,054,802 66.100%	59,519,844 33.900%
14		Net Allocated Schedule M's Percent	-88,719,281 100.000%	-57,856,497 65.213%	-30,862,784 34.787%
99	Input	Not Allocated	0.000%	0.000%	0.000%

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
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)
		TOTAL SALES TO ULTIMATE CUSTOMERS	728,301,040	0	728,301,040	476,477,008	0	476,477,008	251,824,032	0	251,824,032
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
		TOTAL SALES OF ELECTRICITY	728,301,040	165,404,379	893,705,419	476,477,008	107,529,387	584,006,395	251,824,032	57,874,992	309,699,024
		OTHER OPERATING REVENUE:									
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
		TOTAL OTHER OPERATING REVENUE	3,875,712	152,895,589	156,771,301	2,615,124	99,397,422	102,012,546	1,260,588	53,498,167	54,758,755
		TOTAL ELECTRIC REVENUE	732,176,752	318,299,968	1,050,476,720	479,092,132	206,926,809	686,018,941	253,084,620	111,373,159	364,457,779
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
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
		MAINTENANCE									
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
		TOTAL STEAM POWER GENERATION EXP	0	45,447,288	45,447,288	0	29,545,281	29,545,281	0	15,902,007	15,902,007

***** 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

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,342,140	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
MAINTENANCE											
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
TOTAL TRANSMISSION OPERATING EXP			94,853	30,388,506	30,483,359	61,214	19,755,567	19,816,781	33,639	10,632,939	10,666,578
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 Dissallowed 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
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			(1,280,794)	57,755,652	56,474,858	708,925	37,546,948	38,255,873	(1,989,719)	20,208,704	18,218,985
TOTAL PRODUCTION & TRANSMISSION EXPEN			37,851,010	599,225,917	637,076,927	14,859,594	389,556,763	404,416,357	22,991,416	209,669,154	232,660,570

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	261,548	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

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	491,360	491,360	0	322,376	322,376	0	168,984	168,984
2	902000	Meter Reading Expenses	2,820,147	97,090	2,917,237	2,448,464	63,700	2,512,164	371,683	33,390	405,073
E-903	903XXX	Customer Records & Collection Expenses	1,853,976	6,466,543	8,320,519	1,209,717	4,242,645	5,452,362	644,259	2,223,898	2,868,157
2	904000	Uncollectible Accounts	0	1,963,683	1,963,683	0	1,288,353	1,288,353	0	675,330	675,330
2	905000	Misc Customer Accounts	0	232,406	232,406	0	152,479	152,479	0	79,927	79,927
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,674,123	9,251,082	13,925,205	3,658,181	6,069,553	9,727,734	1,015,942	3,181,529	4,197,471
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	20,280,937	340,232	20,621,169	14,786,553	223,223	15,009,776	5,494,384	117,009	5,611,393
2	909000	Advertising	18,054	1,087,620	1,105,674	3,127	713,577	716,704	14,927	374,043	388,970
2	910000	Misc Customer Service & Info Exp	0	186,706	186,706	0	122,496	122,496	0	64,210	64,210
TOTAL CUSTOMER SERVICE & INFO EXP			20,298,991	1,614,558	21,913,549	14,789,680	1,059,296	15,848,976	5,509,311	555,262	6,064,573
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	17,930	17,930	0	11,764	11,764	0	6,166	6,166
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	17,930	17,930	0	11,764	11,764	0	6,166	6,166
ADMINISTRATIVE & GENERAL EXPENSES:											
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
TOTAL ADMIN & GEN OPERATING EXP			4,832,982	65,181,931	70,014,913	3,216,213	43,598,488	46,814,701	1,616,769	21,583,443	23,200,212

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	457,749,967	572,406,448	56,936,442	243,585,190	300,521,632
		NET OPERATING INCOME (LOSS) BEFORE FIT			177,548,640			113,612,493			63,936,147
E-FIT		FEDERAL INCOME TAX--Normal Accrual			21,571,004			13,379,065			8,191,939
E-FIT		DEFERRED FEDERAL INCOME TAX			21,379,939			14,301,729			7,078,210
E-FIT		AMORTIZED ITC - NOXON			(210,977)			(137,156)			(73,821)
		ELECTRIC NET OPERATING INCOME (LOSS)			134,808,674			86,068,855			48,739,819

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.609%	34.391%
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-555-12E
For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	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%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,930,441	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-903-12E
For Twelve Months Ended April 30, 2013	
Ending Balance 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	4,243,826	5,453,543	644,259	2,224,534	2,868,793
12	903920	A/R Sold - Program Fees	0	(1,817)	(1,817)	0	(1,181)	(1,181)	0	(636)	(636)
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	4,242,645	5,452,362	644,259	2,223,898	2,868,157

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.609%	34.391%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.985%	35.015%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES		E-908-12E
For Twelve Months Ended April 30, 2013		
Ending Balance 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	223,223	520,902	51,785	117,009	168,794
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	223,223	15,009,776	5,494,384	117,009	5,611,393

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.609%	34.391%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC INTEREST DEDUCTION FOR FIT
 For Twelve Months Ended April 30, 2013
 Ending Balance Basis

Report ID:
E-INT-12E

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	1,867,260,196	1,221,365,759	645,894,437
	Interest Deduction for FIT Calculation	56,987,835	37,068,451	19,919,384
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended April 30, 2013 Ending Balance 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	459,996,528	258,438,712
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	113,612,493	63,936,147
E-INT	Less: Interest Expense	56,987,835	37,068,451	19,919,384
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(176,020)	176,020
E-SCM	Plus: Schedule M Adjustments	(51,803,527)	(33,861,654)	(17,941,873)
	Taxable Net Operating Income	68,757,278	42,858,408	25,898,870
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	24,065,048	15,000,443	9,064,605
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	21,571,004	13,379,065	8,191,939
E-DTE	Deferred FIT	21,379,939	14,301,729	7,078,210
1	411400 Amortized Investment Tax Credit - Noxon	(210,977)	(137,156)	(73,821)
	Total Net FIT/Deferred FIT	42,739,966	27,543,638	15,196,328

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		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	2,488,406	2,488,406	0	1,340,794	1,340,794
2	997002 Injuries and Damages		0	(1,010,000)	(1,010,000)	0	(662,651)	(662,651)	0	(347,349)	(347,349)
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	991,515	991,515	0	534,245	534,245
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	(17,403)	(17,403)	0	(9,123)	(9,123)
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	(8,002,163)	(8,002,163)	0	(4,311,699)	(4,311,699)
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	(1,456,401)	(1,456,401)	0	(784,733)	(784,733)
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-12E
For Twelve Months Ended April 30, 2013	
Ending Balance 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	(147,139)	(147,139)	0	(77,127)	(77,127)
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	(57,856,498)	(33,861,654)	12,920,910	(30,862,783)	(17,941,873)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.609%	34.391%
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%	64.605%	35.395%
E-ALL	11	Book Depreciation	100.000%	65.357%	34.643%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.985%	35.015%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-DTE-12E
ELECTRIC DEFERRED INCOME TAX EXPENSES	
For Twelve Months Ended April 30, 2013 Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	20,997,341	20,997,341	0	13,692,996	13,692,996	0	7,304,345	7,304,345
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	13,692,996	17,152,697	996,107	7,304,345	8,300,452
14	411100	Deferred Federal Income Tax Expense - Allocated	0	308,889	308,889	0	201,436	201,436	0	107,453	107,453
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)	201,436	(2,850,968)	(1,329,695)	107,453	(1,222,242)
Total Deferred Federal Income Tax Expense			73,709	21,306,230	21,379,939	407,297	13,894,432	14,301,729	(333,588)	7,411,798	7,078,210

E-ALL	14	Net Allocated Schedule M's	100.000%	65.213%	34.787%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	31,284	31,284	0	20,338	20,338	0	10,946	10,946
1	408140	State Kwh Generation Tax	0	1,538,933	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
TOTAL PRODUCTION & TRANSMISSION			0	18,162,407	18,162,407	0	11,807,381	11,807,381	0	6,355,026	6,355,026
DISTRIBUTION											
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
TOTAL DISTRIBUTION			45,797,689	0	45,797,689	39,621,232	0	39,621,232	6,176,457	0	6,176,457
TOTAL TAXES OTHER THAN FIT			45,797,689	18,162,407	63,960,096	39,621,232	11,807,381	51,428,613	6,176,457	6,355,026	12,531,483

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%

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		PLANT IN SERVICE										
		INTANGIBLE PLANT:										
1	182324	CDA Lake CDR Fund - Allocated	0	9,283,333	9,283,333	0	6,035,095	6,035,095	0	3,248,238	3,248,238	
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	1,331,954	1,331,954	0	865,903	865,903	0	466,051	466,051	
1	182381	CDA Settlement Past Storage	0	35,989,653	35,989,653	0	23,396,873	23,396,873	0	12,592,780	12,592,780	
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	4,246,823	4,400,002	153,179	2,803,537	2,956,716	0	1,443,286	1,443,286	
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,141,819	30,594,049	32,735,868	2,075,865	20,498,013	22,573,878	65,954	10,096,036	10,161,990	
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,230,697	2,230,697	0	1,494,567	1,494,567	0	736,130	736,130	
		TOTAL INTANGIBLE PLANT	2,897,702	129,725,727	132,623,429	2,831,748	85,030,585	87,862,333	65,954	44,695,142	44,761,096	
		STEAM PRODUCTION PLANT:										
1	310XXX	Land & Land Rights	0	3,489,808	3,489,808	0	2,268,724	2,268,724	0	1,221,084	1,221,084	
1	311XXX	Structures & Improvements	0	126,717,400	126,717,400	0	82,378,982	82,378,982	0	44,338,418	44,338,418	
1	312000	Boiler Plant	0	172,410,726	172,410,726	0	112,084,213	112,084,213	0	60,326,513	60,326,513	
1	313000	Generators	0	6,770	6,770	0	4,401	4,401	0	2,369	2,369	
1	314000	Turbogenerator Units	0	52,804,899	52,804,899	0	34,328,465	34,328,465	0	18,476,434	18,476,434	
1	315000	Accessory Electric Equipment	0	26,162,427	26,162,427	0	17,008,194	17,008,194	0	9,154,233	9,154,233	
1	316000	Miscellaneous Power Plant Equipment	0	16,103,098	16,103,098	0	10,468,624	10,468,624	0	5,634,474	5,634,474	
		TOTAL STEAM PRODUCTION PLANT	0	397,695,128	397,695,128	0	258,541,603	258,541,603	0	139,153,525	139,153,525	
		HYDRAULIC PRODUCTION PLANT:										
1	330XXX	Land & Land Rights	0	57,955,364	57,955,364	0	37,676,782	37,676,782	0	20,278,582	20,278,582	
1	331XXX	Structures & Improvements	0	44,362,909	44,362,909	0	28,840,327	28,840,327	0	15,522,582	15,522,582	
1	332XXX	Reservoirs, Dams, & Waterways	0	130,658,985	130,658,985	0	84,941,406	84,941,406	0	45,717,579	45,717,579	
1	333000	Waterwheels, Turbines, & Generators	0	163,044,604	163,044,604	0	105,995,297	105,995,297	0	57,049,307	57,049,307	
1	334000	Accessory Electric Equipment	0	33,784,182	33,784,182	0	21,963,097	21,963,097	0	11,821,085	11,821,085	
1	335XXX	Miscellaneous Power Plant Equipment	0	8,139,622	8,139,622	0	5,291,568	5,291,568	0	2,848,054	2,848,054	
1	336000	Roads, Railroads, & Bridges	0	2,020,755	2,020,755	0	1,313,693	1,313,693	0	707,062	707,062	
		TOTAL HYDRAULIC PRODUCTION PLANT	0	439,966,421	439,966,421	0	286,022,170	286,022,170	0	153,944,251	153,944,251	
		OTHER PRODUCTION PLANT:										
1	340200	Land & Land Rights	0	905,168	905,168	0	588,450	588,450	0	316,718	316,718	
1	341000	Structures & Improvements	0	16,582,195	16,582,195	0	10,780,085	10,780,085	0	5,802,110	5,802,110	
1	342000	Fuel Holders, Producers, & Accessories	0	21,170,523	21,170,523	0	13,762,957	13,762,957	0	7,407,566	7,407,566	
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,543,546	15,543,546	0	8,365,924	8,365,924	
1	344000	Generators	0	206,712,107	206,712,107	0	134,383,541	134,383,541	0	72,328,566	72,328,566	
1	344010	Generators - Solar	0	149,669	149,669	0	97,300	97,300	0	52,369	52,369	
1	345000	Accessory Electric Equipment	0	17,844,322	17,844,322	0	11,600,594	11,600,594	0	6,243,728	6,243,728	
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,589	21,589	0	11,620	11,620	
1	346000	Miscellaneous Power Plant Equipment	0	1,720,745	1,720,745	0	1,118,656	1,118,656	0	602,089	602,089	
		TOTAL OTHER PRODUCTION PLANT	0	289,027,408	289,027,408	0	187,896,718	187,896,718	0	101,130,690	101,130,690	
		TOTAL PRODUCTION PLANT	0	1,126,688,957	1,126,688,957	0	732,460,491	732,460,491	0	394,228,466	394,228,466	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	0	19,564,882	19,564,882	0	12,719,130	12,719,130	0	6,845,752	6,845,752
1	352XXX	Structures & Improvements	0	17,108,001	17,108,001	0	11,121,911	11,121,911	0	5,986,090	5,986,090
1	353000	Station Equipment	0	214,375,921	214,375,921	0	139,365,786	139,365,786	0	75,010,135	75,010,135
1	354000	Towers & Fixtures	0	17,123,741	17,123,741	0	11,132,144	11,132,144	0	5,991,597	5,991,597
1	355000	Poles & Fixtures	0	155,488,708	155,488,708	0	101,083,209	101,083,209	0	54,405,499	54,405,499
1	356000	Overhead Conductors & Devices	0	117,358,797	117,358,797	0	76,294,954	76,294,954	0	41,063,843	41,063,843
1	357000	Underground Conduit	0	2,605,487	2,605,487	0	1,693,827	1,693,827	0	911,660	911,660
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,514,780	1,514,780	0	815,292	815,292
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,217,147	1,217,147	0	655,099	655,099
		TOTAL TRANSMISSION PLANT	0	547,827,855	547,827,855	0	356,142,888	356,142,888	0	191,684,967	191,684,967
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	2,207,800	0	2,207,800	425,776	0	425,776	1,782,024	0	1,782,024
99	361000	Structures & Improvements	18,004,819	0	18,004,819	12,801,354	0	12,801,354	5,203,465	0	5,203,465
99	362000	Station Equipment	113,713,306	0	113,713,306	75,786,284	0	75,786,284	37,927,022	0	37,927,022
99	364000	Poles, Towers, & Fixtures	269,287,038	0	269,287,038	167,385,791	0	167,385,791	101,901,247	0	101,901,247
99	365000	Overhead Conductors & Devices	179,729,290	0	179,729,290	112,389,600	0	112,389,600	67,339,690	0	67,339,690
99	366000	Underground Conduit	86,308,866	0	86,308,866	54,372,815	0	54,372,815	31,936,051	0	31,936,051
99	367000	Underground Conductors & Devices	143,710,509	0	143,710,509	92,029,254	0	92,029,254	51,681,255	0	51,681,255
99	368000	Line Transformers	202,617,725	0	202,617,725	135,569,220	0	135,569,220	67,048,505	0	67,048,505
99	369XXX	Services	133,697,321	0	133,697,321	85,781,218	0	85,781,218	47,916,103	0	47,916,103
99	370000	Meters	47,965,824	0	47,965,824	26,791,128	0	26,791,128	21,174,696	0	21,174,696
99	373XXX	Street Light & Signal Systems	37,894,823	0	37,894,823	23,333,121	0	23,333,121	14,561,702	0	14,561,702
		TOTAL DISTRIBUTION PLANT	1,239,721,952	0	1,239,721,952	790,006,499	0	790,006,499	449,715,453	0	449,715,453
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,095,229	3,108,652	4,203,881	386,576	2,082,797	2,469,373	708,653	1,025,855	1,734,508
4	390XXX	Structures & Improvements	12,950,486	56,476,334	69,426,820	6,390,279	37,839,144	44,229,423	6,560,207	18,637,190	25,197,397
4	391XXX	Office Furniture & Equipment	2,353,009	37,766,314	40,119,323	2,327,328	25,303,430	27,630,758	25,681	12,462,884	12,488,565
4	392XXX	Transportation Equipment	13,696,633	8,944,223	22,640,856	9,594,543	5,992,629	15,587,172	4,102,090	2,951,594	7,053,684
4	393000	Stores Equipment	277,662	1,839,039	2,116,701	121,377	1,232,156	1,353,533	156,285	606,883	763,168
4	394000	Tools, Shop & Garage Equipment	1,533,912	8,384,021	9,917,933	1,154,217	5,617,294	6,771,511	379,695	2,766,727	3,146,422
4	395000	Laboratory Equipment	257,009	1,049,636	1,306,645	172,845	703,256	876,101	84,164	346,380	430,544
4	396XXX	Power Operated Equipment	29,463,849	11,149,575	40,613,424	18,389,718	7,470,215	25,859,933	11,074,131	3,679,360	14,753,491
4	397XXX	Communications Equipment	16,193,314	55,315,917	71,509,231	10,122,210	37,061,664	47,183,874	6,071,104	18,254,253	24,325,357
4	398000	Miscellaneous Equipment	2,371	353,849	356,220	31	237,079	237,110	2,340	116,770	119,110
		TOTAL GENERAL PLANT	77,823,474	184,387,560	262,211,034	48,659,124	123,539,664	172,198,788	29,164,350	60,847,896	90,012,246
		TOTAL PLANT IN SERVICE	1,320,443,128	1,988,630,099	3,309,073,227	841,497,371	1,297,173,628	2,138,670,999	478,945,757	691,456,471	1,170,402,228

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ACCUMULATED DEPRECIATION												
E-ADEP		Steam Production Plant	0	(280,857,417)	(280,857,417)	0	(182,585,407)	(182,585,407)	0	(98,272,010)	(98,272,010)	
E-ADEP		Hydro Production Plant	0	(118,226,688)	(118,226,688)	0	(76,859,170)	(76,859,170)	0	(41,367,518)	(41,367,518)	
E-ADEP		Other Production Plant	0	(80,344,302)	(80,344,302)	0	(52,231,831)	(52,231,831)	0	(28,112,471)	(28,112,471)	
E-ADEP		Transmission Plant	0	(186,394,076)	(186,394,076)	0	(121,174,789)	(121,174,789)	0	(65,219,287)	(65,219,287)	
E-ADEP		Distribution Plant	(379,000,258)	0	(379,000,258)	(233,934,171)	0	(233,934,171)	(145,066,087)	0	(145,066,087)	
E-ADEP		General Plant	(22,482,509)	(64,153,879)	(86,636,388)	(13,160,887)	(42,983,099)	(56,143,986)	(9,321,622)	(21,170,780)	(30,492,402)	
TOTAL ACCUMULATED DEPRECIATION			(401,482,767)	(729,976,362)	(1,131,459,129)	(247,095,058)	(475,834,296)	(722,929,354)	(154,387,709)	(254,142,066)	(408,529,775)	
ACCUMULATED AMORTIZATION												
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,415,396)	(7,415,396)	0	(4,820,749)	(4,820,749)	0	(2,594,647)	(2,594,647)	
E-AAMT		Distribution-Franchises/Misc Intangibles	(104,119)	0	(104,119)	(104,119)	0	(104,119)	0	0	0	
E-AAMT		General Plant - 303000	0	(94,326)	(94,326)	0	(62,389)	(62,389)	0	(31,937)	(31,937)	
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(611,825)	(16,602,139)	(17,213,964)	(606,497)	(11,123,433)	(11,729,930)	(5,328)	(5,478,706)	(5,484,034)	
E-AAMT		General Plant - 390200, 396200	(120,874)	(169,741)	(290,615)	(117,279)	(113,726)	(231,005)	(3,595)	(56,015)	(59,610)	
TOTAL ACCUMULATED AMORTIZATION			(836,818)	(24,281,602)	(25,118,420)	(827,895)	(16,120,297)	(16,948,192)	(8,923)	(8,161,305)	(8,170,228)	
TOTAL ACCUMULATED DEPR/AMORT			(402,319,585)	(754,257,964)	(1,156,577,549)	(247,922,953)	(491,954,593)	(739,877,546)	(154,396,632)	(262,303,371)	(416,700,003)	
NET ELECTRIC UTILITY PLANT before DFIT			918,123,543	1,234,372,135	2,152,495,678	593,574,418	805,219,035	1,398,793,453	324,549,125	429,153,100	753,702,225	
ACCUMULATED DFIT												
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	
1		ADFIT - Colstrip PCB (283200)	0	(336,047)	(336,047)	0	(218,464)	(218,464)	0	(117,583)	(117,583)	
12		ADFIT - Electric Plant In Service (282900)	0	(286,530,229)	(286,530,229)	0	(186,201,669)	(186,201,669)	0	(100,328,560)	(100,328,560)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(27,570,793)	(27,570,793)	0	(18,472,431)	(18,472,431)	0	(9,098,362)	(9,098,362)	
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	23,333	23,333	0	15,169	15,169	0	8,164	8,164	
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,596,378)	(12,596,378)	0	(8,188,905)	(8,188,905)	0	(4,407,473)	(4,407,473)	
1		ADFIT - CDA Settlement Costs (283333)	0	(130,258)	(130,258)	0	(84,681)	(84,681)	0	(45,577)	(45,577)	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,464,855)	(4,464,855)	0	(2,901,486)	(2,901,486)	0	(1,563,369)	(1,563,369)	
TOTAL ACCUMULATED DFIT			0	(331,828,795)	(331,828,795)	0	(216,202,258)	(216,202,258)	0	(115,626,537)	(115,626,537)	
NET ELECTRIC UTILITY PLANT			918,123,543	902,543,340	1,820,666,883	593,574,418	589,016,777	1,182,591,195	324,549,125	313,526,563	638,075,688	

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%	64.985%	35.015%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended April 30, 2013
Ending Balance Basis

Report ID:
E-APL-12E

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	918,123,543	902,543,340	1,820,666,883	593,574,418	589,016,777	1,182,591,195	324,549,125	313,526,563	638,075,688
	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	(972,390)	0	(972,390)	972,390	0	972,390
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)	(2,608,234)	0	(2,608,234)	(835,894)	0	(835,894)	(1,772,340)	0	(1,772,340)
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)	6,987,604	0	6,987,604	4,482,356	0	4,482,356	2,505,248	0	2,505,248
99	ADFIT - Kettle Falls Disallowed (190420)	312,835	0	312,835	312,835	0	312,835	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)	1,149,746	0	1,149,746	0	0	0	1,149,746	0	1,149,746
99	ADFIT - Boulder Park Disallowed (190040)	507,589	0	507,589	0	0	0	507,589	0	507,589
99	Investment in WNP3 Exchange Power (124900, 124930)	15,516,469	0	15,516,469	15,516,469	0	15,516,469	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,788,579)	0	(2,788,579)	(2,788,579)	0	(2,788,579)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,153,563	0	1,153,563	1,153,563	0	1,153,563	0	0	0
99	CDA Lake Settlement - ID (186382)	229,731	0	229,731	0	0	0	229,731	0	229,731
99	ADFIT - CDA Lake Settlement - Direct (283382)	(484,154)	0	(484,154)	(403,748)	0	(403,748)	(80,406)	0	(80,406)
99	CDA CDR Fund - Direct (182324)	83,910	0	83,910	83,910	0	83,910	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	(29,369)	0	(29,369)	(29,369)	0	(29,369)	0	0	0
99	Spokane River Relicensing (182322)	596,116	0	596,116	553,124	0	553,124	42,992	0	42,992
99	ADFIT - Spokane River Relicensing (283322)	(208,617)	0	(208,617)	(193,575)	0	(193,575)	(15,042)	0	(15,042)
99	Spokane River PM&Es (182323)	551,448	0	551,448	351,229	0	351,229	200,219	0	200,219
99	ADFIT - Spokane River PM&Es (283323)	(193,031)	0	(193,031)	(122,954)	0	(122,954)	(70,077)	0	(70,077)
99	Montana Riverbed Settlement (186360)	3,713,273	0	3,713,273	2,480,936	0	2,480,936	1,232,337	0	1,232,337
99	ADFIT - Montana Riverbed Settlement (283365)	(1,299,645)	0	(1,299,645)	(868,328)	0	(868,328)	(431,317)	0	(431,317)
99	Lancaster Generation (182312)	3,513,333	0	3,513,333	3,513,333	0	3,513,333	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,229,667)	0	(1,229,667)	(1,229,667)	0	(1,229,667)	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)	(1,038,335)	0	(1,038,335)	(309,947)	0	(309,947)	(728,388)	0	(728,388)
99	Customer Deposits (235199)	(1,196,006)	0	(1,196,006)	(1,196,006)	0	(1,196,006)	0	0	0
C-WKC	Working Capital	23,413,992	7,268,693	30,682,685	23,413,992	0	23,413,992	0	7,268,693	7,268,693
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	39,324,620	7,268,693	46,593,313	38,774,564	0	38,774,564	550,056	7,268,693	7,818,749
	NET RATE BASE	957,448,163	909,812,033	1,867,260,196	632,348,982	589,016,777	1,221,365,759	325,099,181	320,795,256	645,894,437

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%	64.985%	35.015%
E-ALL	13	Net Electric General Plant	100.000%	66.100%	33.900%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	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	
Total Electric Production		26,973,466	26,973,466			26,973,466	26,973,466		17,535,450	17,535,450		9,438,016	9,438,016	
Electric Transmission														
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	
Total Electric Transmission		10,488,184	10,488,184			10,488,184	10,488,184		6,818,368	6,818,368		3,669,816	3,669,816	
Electric Distribution														
	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				
Total Electric Distribution		32,578,127	32,578,127			32,578,127	32,578,127	21,267,693		21,267,693		11,310,434	11,310,434	
Gas Underground Storage														
	GD-AN	597,241		597,241										
	GD-OR	112,827			112,827									
Total Gas Underground Storage		710,068		597,241	112,827									
Gas Distribution														
	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									
Total Gas Distribution		14,801,031		10,973,954	3,827,077									
General Plant														
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									
Total General Plant		17,203,057	13,038,337	2,906,478	1,258,242	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
Total Depreciation Expense		102,753,933	83,078,114	14,477,673	5,198,146	34,297,972	48,780,142	83,078,114	22,392,736	31,937,208	54,329,944	11,905,236	16,842,934	28,748,170

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
1 Franchises (302000) ED-AN	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
Total Production/Transmission	1,014,776	1,014,776				1,014,776	1,014,776		659,706	659,706		355,070	355,070
Distribution													
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			
Total Distribution	26,990	26,990			26,990		26,990	26,990		26,990			
General Plant - 303000													
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									
Total General Plant - 303000	118,933	61,338	43,701	13,894	0	61,338	61,338	0	40,943	40,943	0	20,395	20,395
Miscellaneous IT Intangible Plant - 3031XX													
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		354	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			
8 GD-AA	416,421		292,827	123,594									
GD-AN	2,345		2,345										
GD-OR	1,411			1,411									
Total Miscellaneous IT Intangible Plt - 3031XX	9,159,394	6,485,508	1,876,317	797,569	389,288	6,096,220	6,485,508	384,194	4,084,467	4,468,661	5,094	2,011,753	2,016,847
Gas Underground Storage													
GD-AN	227		227										
Total Gas Underground Storage	227		227										
General Plant - 390200, 396200													
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									
Total General Plant - 390200, 396200	41,796	29,993	5,467	6,336		29,993	29,993		20,095	20,095		9,898	9,898
Total Amortization Expense	10,362,116	7,618,605	1,925,712	817,799	416,278	7,202,327	7,618,605	411,184	4,805,211	5,216,395	5,094	2,397,116	2,402,210

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(280,857,417)	(280,857,417)			(280,857,417)	(280,857,417)		(182,585,407)	(182,585,407)		(98,272,010)	(98,272,010)	
1	Hydro (ED-AN)	(118,226,688)	(118,226,688)			(118,226,688)	(118,226,688)		(76,859,170)	(76,859,170)		(41,367,518)	(41,367,518)	
1	Other (ED-AN)	(80,344,302)	(80,344,302)			(80,344,302)	(80,344,302)		(52,231,831)	(52,231,831)		(28,112,471)	(28,112,471)	
Total Electric Production		(479,428,407)	(479,428,407)			(479,428,407)	(479,428,407)		(311,676,408)	(311,676,408)		(167,751,999)	(167,751,999)	
Electric Transmission														
1	ED-AN	(186,394,076)	(186,394,076)			(186,394,076)	(186,394,076)		(121,174,789)	(121,174,789)		(65,219,287)	(65,219,287)	
Total Electric Transmission		(186,394,076)	(186,394,076)			(186,394,076)	(186,394,076)		(121,174,789)	(121,174,789)		(65,219,287)	(65,219,287)	
Electric Distribution														
	ED-ID	(145,066,087)	(145,066,087)			(145,066,087)	(145,066,087)					(145,066,087)	(145,066,087)	
	ED-WA	(233,934,171)	(233,934,171)			(233,934,171)	(233,934,171)	(233,934,171)		(233,934,171)				
Total Electric Distribution		(379,000,258)	(379,000,258)			(379,000,258)	(379,000,258)	(233,934,171)		(233,934,171)		(145,066,087)	(145,066,087)	
Gas Underground Storage														
	GD-AN	(12,641,362)		(12,641,362)										
	GD-OR	(446,617)			(446,617)									
Total Gas Underground Storage		(13,087,979)		(12,641,362)	(446,617)									
Gas Distribution														
	GD-AN	(1,464,426)		(1,464,426)										
	GD-ID	(53,061,997)		(53,061,997)										
	GD-WA	(106,524,341)		(106,524,341)										
	GD-OR	(88,253,884)			(88,253,884)									
Total Gas Distribution		(249,304,648)		(161,050,764)	(88,253,884)									
General Plant														
4	ED-AN	(34,563,427)	(34,563,427)			(34,563,427)	(34,563,427)		(23,157,496)	(23,157,496)		(11,405,931)	(11,405,931)	
	ED-ID	(5,718,725)	(5,718,725)			(5,718,725)	(5,718,725)				(5,718,725)		(5,718,725)	
	ED-WA	(11,390,679)	(11,390,679)			(11,390,679)	(11,390,679)	(11,390,679)		(11,390,679)				
7,4	CD-AA	(28,807,115)	(20,840,795)	(5,588,869)	(2,377,451)	(20,840,795)	(20,840,795)		(13,963,333)	(13,963,333)		(6,877,462)	(6,877,462)	
9,4	CD-AN	(11,044,618)	(8,749,657)	(2,294,961)		(8,749,657)	(8,749,657)		(5,862,270)	(5,862,270)		(2,887,387)	(2,887,387)	
9	CD-ID	(4,547,906)	(3,602,897)	(945,009)		(3,602,897)	(3,602,897)				(3,602,897)		(3,602,897)	
9	CD-WA	(2,234,519)	(1,770,208)	(464,311)		(1,770,208)	(1,770,208)	(1,770,208)		(1,770,208)				
8	GD-AA	(1,369,761)		(963,216)	(406,545)									
	GD-AN	(1,417,931)		(1,417,931)										
	GD-ID	(1,042,531)		(1,042,531)										
	GD-WA	(2,427,497)		(2,427,497)										
	GD-OR	(3,609,798)			(3,609,798)									
Total General Plant		(108,174,507)	(86,636,388)	(15,144,325)	(6,393,794)	(22,482,509)	(64,153,879)	(86,636,388)	(13,160,887)	(42,983,099)	(56,143,986)	(9,321,622)	(21,170,780)	(30,492,402)
Total Accumulated Depreciation		(1,415,389,875)	(1,131,459,129)	(188,836,451)	(95,094,295)	(401,482,767)	(729,976,362)	(1,131,459,129)	(247,095,058)	(475,834,296)	(722,929,354)	(154,387,709)	(254,142,066)	(408,529,775)

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

RESULTS OF OPERATIONS
ELECTRIC ACCUMULATED AMORTIZATION
For Twelve Months Ended April 30, 2013
Ending Balance Basis

Report ID:
E-AAMT-12E

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	(6,773,887)	(6,773,887)		(6,773,887)	(6,773,887)		(4,403,704)	(4,403,704)		(2,370,183)	(2,370,183)	
1	Misc Intangible Plt (303000)	ED-AN	(641,509)	(641,509)		(641,509)	(641,509)		(417,045)	(417,045)		(224,464)	(224,464)	
Total Production/Transmission			(7,415,396)	(7,415,396)		(7,415,396)	(7,415,396)		(4,820,749)	(4,820,749)		(2,594,647)	(2,594,647)	
Distribution														
	Franchises (302000)	ED-WA	(80,828)	(80,828)		(80,828)	(80,828)		(80,828)	(80,828)				
	Misc Intangible Plt (303000)	ED-WA	(23,291)	(23,291)		(23,291)	(23,291)		(23,291)	(23,291)				
Total Distribution			(104,119)	(104,119)		(104,119)	(104,119)		(104,119)	(104,119)				
General Plant - 303000														
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	(51,366)	(40,692)	(10,674)		(40,692)	(40,692)		(26,454)	(26,454)	(14,238)	(14,238)	
		GD-ID	(44,323)		(44,323)									
		GD-WA	(76,323)		(76,323)									
		GD-OR	(51,283)			(51,283)								
Total General Plant - 303000			(297,430)	(94,326)	(145,703)	(57,401)	0	(94,326)	(94,326)	0	(62,389)	(62,389)	0	(31,937)
Miscellaneous IT Intangible Plant -3031XX														
7,4		CD-AA	(22,313,870)	(16,143,194)	(4,329,113)	(1,841,563)	(16,143,194)	(16,143,194)		(10,815,940)	(10,815,940)	(5,327,254)	(5,327,254)	
4		ED-AN	(458,945)	(458,945)			(458,945)	(458,945)		(307,493)	(307,493)	(151,452)	(151,452)	
		ED-ID	(5,328)	(5,328)			(5,328)	(5,328)				(5,328)	(5,328)	
		ED-WA	(606,497)	(606,497)			(606,497)	(606,497)		(606,497)	(606,497)			
8		GD-AA	(932,335)		(655,618)	(276,717)								
		GD-AN	(8,212)		(8,212)									
		GD-OR	(817)			(817)								
Total Miscellaneous IT Intangible Plant - 3031XX			(24,326,004)	(17,213,964)	(4,992,943)	(2,119,097)	(611,825)	(16,602,139)	(17,213,964)	(606,497)	(11,123,433)	(11,729,930)	(5,328)	(5,478,706)
Gas Underground Storage														
		GD-AN	(239,480)		(239,480)									
Total Gas Underground Storage			(239,480)		(239,480)									
General Plant - 390200, 396200														
7,4		CD-AA	(168,613)	(121,985)	(32,712)	(13,916)	(121,985)	(121,985)		(81,730)	(81,730)	(40,255)	(40,255)	
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	(47,756)	(47,756)			(47,756)	(47,756)		(31,996)	(31,996)	(15,760)	(15,760)	
		ED-WA	(110,678)	(110,678)			(110,678)	(110,678)		(110,678)	(110,678)			
		GD-WA	(1,863)		(1,863)									
		GD-OR	(50,294)			(50,294)								
Total General Plant - 390200, 396200			(392,074)	(290,615)	(37,249)	(64,210)	(120,874)	(169,741)	(290,615)	(117,279)	(113,726)	(231,005)	(3,595)	(56,015)
Total Accumulated Amortization			(32,774,503)	(25,118,420)	(5,415,375)	(2,240,708)	(836,818)	(24,281,602)	(25,118,420)	(827,895)	(16,120,297)	(16,948,192)	(8,923)	(8,161,305)

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-12E
For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,727	13,674	362,279	22,774	398,727	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	6,493,026	386,576	708,653	3,108,652	4,203,881	574,973	90,851	826,151	1,491,975	472,075	325,095	797,170
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,639,032	871,296	2,106,027	3,661,709	6,639,032	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	66,760,569	0	0	48,298,601	48,298,601	0	0	12,952,218	12,952,218	0	5,509,750	5,509,750
9		CD-WA / ID / AN	18,289,579	5,518,983	4,454,180	4,516,024	14,489,187	1,447,583	1,168,294	1,184,515	3,800,392	0	0	0
		TOTAL ACCOUNT	97,370,829	6,390,279	6,560,207	56,476,334	69,426,820	3,625,350	1,168,294	14,136,733	18,930,377	3,503,882	5,509,750	9,013,632
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	7,834,949	2,327,328	14,649	5,492,972	7,834,949	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	44,514,582	0	0	32,204,520	32,204,520	0	0	8,636,274	8,636,274	0	3,673,788	3,673,788
9		CD-WA / ID / AN	100,800	0	11,032	68,822	79,854	0	2,894	18,052	20,946	0	0	0
		TOTAL ACCOUNT	52,927,157	2,327,328	25,681	37,766,314	40,119,323	0	2,894	8,991,604	8,994,498	0	3,813,336	3,813,336
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	18,670,735	8,172,222	3,431,668	7,066,845	18,670,735	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,574,650	0	0	0	0	4,714,538	1,635,077	1,225,035	7,574,650	0	0	0
99		GD-OR / AS	2,584,004	0	0	0	0	0	0	0	0	2,584,004	0	2,584,004
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	4,527,631	1,422,321	670,422	1,494,091	3,586,834	373,063	175,846	391,888	940,797	0	0	0
		TOTAL ACCOUNT	33,886,817	9,594,543	4,102,090	8,944,223	22,640,856	5,087,601	1,810,923	1,719,709	8,618,233	2,584,004	43,724	2,627,728

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,172,874	110,638	141,541	1,469,194	1,721,373	29,019	37,125	385,357	451,501	0	0	0
		TOTAL ACCOUNT	2,709,701	121,377	156,286	1,839,039	2,116,702	113,290	37,125	385,357	535,772	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,206,245	1,109,316	354,603	1,742,326	3,206,245	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,965,131	0	0	0	0	2,114,381	432,674	418,076	2,965,131	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	1,341,199	0	0	0	0	0	0	943,131	943,131	0	398,068	398,068
7		CD-AA	8,864,260	0	0	6,412,938	6,412,938	0	0	1,719,755	1,719,755	0	731,567	731,567
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	17,667,350	1,154,216	379,696	8,384,020	9,917,932	2,126,158	439,256	3,140,963	5,706,377	913,406	1,129,635	2,043,041
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	920,024	164,888	81,624	673,512	920,024	0	0	0	0	0	0	0
99		GD-WA / ID / AN	171,605	0	0	0	0	55,845	18,213	97,547	171,605	0	0	0
99		GD-OR / AS	152,474	0	0	0	0	0	0	0	0	152,474	0	152,474
8		GD-AA	82,554	0	0	0	0	0	0	58,052	58,052	0	24,502	24,502
7		CD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	0	29,353	29,353
9		CD-WA / ID / AN	163,229	7,956	2,540	118,816	129,312	2,087	666	31,164	33,917	0	0	0
		TOTAL ACCOUNT	1,845,549	172,844	84,164	1,049,636	1,306,644	57,932	18,879	255,765	332,576	152,474	53,855	206,329
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,008,000	18,130,794	10,663,613	10,213,593	39,008,000	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,213,134	0	0	0	0	2,599,638	783,002	830,494	4,213,134	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,037	0	0	400,823	400,823	0	0	107,489	107,489	0	45,725	45,725
9		CD-WA / ID / AN	1,520,558	258,924	410,518	535,159	1,204,601	67,914	107,675	140,368	315,957	0	0	0
		TOTAL ACCOUNT	45,339,563	18,389,718	11,074,131	11,149,575	40,613,424	2,667,552	890,677	1,078,351	4,636,580	43,834	45,725	89,559

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,799,741	9,739,761	2,859,867	36,200,113	48,799,741	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	17,482,846	0	0	12,648,140	12,648,140	0	0	3,391,847	3,391,847	0	1,442,859	1,442,859
9		CD-WA / ID / AN	12,700,356	382,448	3,211,237	6,467,664	10,061,349	100,313	842,280	1,696,414	2,639,007	0	0	0
		TOTAL ACCOUNT	82,115,921	10,122,209	6,071,104	55,315,917	71,509,230	693,865	1,300,914	5,879,910	7,874,689	994,441	1,737,561	2,732,002
	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	340,838,515	48,659,121	29,164,352	184,387,560	262,211,033	14,946,729	5,759,824	36,501,846	57,208,399	8,723,710	12,695,373	21,419,083

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct
	303000	Intangible Plant										
99		ED-WA / ID / AN	2,101,673	153,179	0	1,948,494	2,101,673	0	0	0	0	0
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,964,357	0	0	2,144,594	2,144,594	0	0	575,115	575,115	0
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0
		TOTAL ACCOUNT	6,816,232	153,179	0	4,246,823	4,400,002	964,981	181,037	615,438	1,761,456	410,126
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	2,923,316	2,075,865	23,524	823,927	2,923,316	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,176,401	0	0	0	0	0	0	1,530,445	1,530,445	645,956
7		CD-AA	41,149,645	0	0	29,770,122	29,770,122	0	0	7,983,443	7,983,443	3,396,080
9		CD-WA / ID / AN	53,559	0	42,430	0	42,430	0	11,129	0	11,129	0
		TOTAL ACCOUNT	46,302,921	2,075,865	65,954	30,594,049	32,735,868	0	11,129	9,513,888	9,525,017	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	63,290	0	0	63,290	63,290	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,995,891	0	0	2,167,407	2,167,407	0	0	581,233	581,233	247,251
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,071,938	0	0	2,230,697	2,230,697	0	0	592,759	592,759	1,231
		TOTAL	56,191,091	2,229,044	65,954	37,071,569	39,366,567	964,981	192,166	10,722,085	11,879,232	411,357

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(36,005,267)	(26,048,370)	(6,985,382)	(2,971,515)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,921,741)	(1,522,422)	(399,319)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
		Total	<u>(38,236,034)</u>	<u>(27,794,360)</u>	<u>(7,444,655)</u>	<u>(2,997,019)</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
Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		927,007	927,007		927,007	927,007		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		436,046	436,046		436,046	436,046		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,255,713	6,255,713		5,049,448	5,049,448		1,206,265	1,206,265
1	154300	PLANT MATERIALS & OPER SUP-CS2		273,259	273,259		220,568	220,568		52,691	52,691
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		745,002	745,002		601,346	601,346		143,656	143,656
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		20,877	20,877		16,851	16,851		4,026	4,026
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(902)	(902)		(728)	(728)		(174)	(174)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		22,492	22,492		18,155	18,155		4,337	4,337
99	163998	COMMON WORKING CAPITAL	27,592,613		27,592,613	23,413,992		23,413,992	4,178,621		4,178,621
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	0		0	0		0	0		0
TOTAL			27,592,613	8,679,494	36,272,107	23,413,992	7,268,693	30,682,685	4,178,621	1,410,801	5,589,422

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%