

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month 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)	11,955,254	7,862,391	4,092,863
	Adjustments			
	Adjusted Net Operating Income (Loss)	11,955,254	7,862,391	4,092,863
E-APL	Electric Net Rate Base	1,866,242,676	1,219,945,665	646,297,011
	RATE OF RETURN	0.641%	0.644%	0.633%

RESULTS OF OPERATIONS			Report ID: E-ALL-1A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Month Ended April 30, 2013						
Average of Monthly Averages Basis						
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		2,024,168 100.000%	1,426,799 70.488%	597,369 29.512%
	Input	Jurisdictional 4-Factor Ratio	12-31-2012			
		Direct O & M Accts 500 - 598		20,221,960	13,135,421	7,086,539
		Direct O & M Accts 901 - 935		27,780,483	19,758,209	8,022,274
		Total		48,002,443	32,893,630	15,108,813
		Percentage		100.000%	68.525%	31.475%
		Direct Labor Accts 500 - 598		13,459,589	8,757,716	4,701,873
		Direct Labor Accts 901 - 935		6,280,527	4,982,574	1,297,953
		Total		19,740,116	13,740,290	5,999,826
		Percentage		100.000%	69.606%	30.394%
		Number of Customers		362,462	237,724	124,738
		Percentage		100.000%	65.586%	34.414%
		Net Direct Plant		865,560,849	556,413,691	309,147,158
		Percentage		100.000%	64.284%	35.716%
4		Total Percentages		400.000%	268.000%	132.000%
		Percent		100.000%	67.000%	33.000%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended April 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

7

RESULTS OF OPERATIONS		Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES		
For Month 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
		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
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended April 30, 2013
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
		Input	Total	Electric	Gas North	Oregon Gas
		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	859,180,384	554,648,161	304,532,223	
		Percent	100.000%	64.555%	35.445%	
11		Book Depreciation	6,997,032	4,488,055	2,508,977	
		Percent	100.000%	64.142%	35.858%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended April 30, 2013
 Average of Monthly Averages Basis

Report ID:
 E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,152,111,137 100.000%	1,398,146,792 64.966%	753,964,345 35.034%
13	E-PLT	Net Electric General Plant Percent	176,198,841 100.000%	116,463,419 66.098%	59,735,422 33.902%
14		Net Allocated Schedule M's Percent	-2,741,673 100.000%	-1,631,324 59.501%	-1,110,349 40.499%
99	Input	Not Allocated	0.000%	0.000%	0.000%

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Re/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	26,349,752	0	26,349,752	17,855,823	0	17,855,823	8,493,929	0	8,493,929
99	442200	Commercial - Firm & Int.	22,473,744	0	22,473,744	15,904,954	0	15,904,954	6,568,790	0	6,568,790
1	442300	Industrial	10,086,901	0	10,086,901	4,812,878	0	4,812,878	5,274,023	0	5,274,023
99	444000	Public Street & Highway Lighting	623,717	0	623,717	423,071	0	423,071	200,646	0	200,646
99	448000	Interdepartmental Revenue	96,306	0	96,306	77,283	0	77,283	19,023	0	19,023
99	499XXX	Unbilled Revenue	(2,687,526)	0	(2,687,526)	(1,785,384)	0	(1,785,384)	(902,142)	0	(902,142)
TOTAL SALES TO ULTIMATE CUSTOMERS			56,942,894	0	56,942,894	37,288,625	0	37,288,625	19,654,269	0	19,654,269
1	447XXX	Sales for Resale	0	17,876,061	17,876,061	0	11,621,227	11,621,227	0	6,254,834	6,254,834
TOTAL SALES OF ELECTRICITY			56,942,894	17,876,061	74,818,955	37,288,625	11,621,227	48,909,852	19,654,269	6,254,834	25,909,103
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	61,177	0	61,177	36,892	0	36,892	24,285	0	24,285
1	453000	Sales of Water & Water Power	0	38,250	38,250	0	24,866	24,866	0	13,384	13,384
1	454000	Rent from Electric Property	243,333	2,160	245,493	162,295	1,404	163,699	81,038	756	81,794
1	456XXX	Other Electric Revenues	111,368	12,763,052	12,874,420	107,645	8,297,260	8,404,905	3,723	4,465,792	4,469,515
TOTAL OTHER OPERATING REVENUE			415,878	12,803,462	13,219,340	306,832	8,323,530	8,630,362	109,046	4,479,932	4,588,978
TOTAL ELECTRIC REVENUE			57,358,772	30,679,523	88,038,295	37,595,457	19,944,757	57,540,214	19,763,315	10,734,766	30,498,081
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	16,600	16,600	0	10,792	10,792	0	5,808	5,808
1	501000	Fuel	0	3,110,843	3,110,843	0	2,022,359	2,022,359	0	1,088,484	1,088,484
1	502000	Steam Expense	0	413,473	413,473	0	268,799	268,799	0	144,674	144,674
1	505000	Electric Expense	0	77,256	77,256	0	50,224	50,224	0	27,032	27,032
1	506000	Miscellaneous Steam Power Generation Expense	0	225,782	225,782	0	146,781	146,781	0	79,001	79,001
1	507000	Rent	0	1,398	1,398	0	909	909	0	489	489
MAINTENANCE											
1	510000	Supervision & Engineering	0	39,552	39,552	0	25,713	25,713	0	13,839	13,839
1	511000	Structures	0	37,960	37,960	0	24,678	24,678	0	13,282	13,282
1	512000	Boiler Plant	0	380,021	380,021	0	247,052	247,052	0	132,969	132,969
1	513000	Electric Plant	0	71,636	71,636	0	46,571	46,571	0	25,065	25,065
1	514000	Miscellaneous Steam Plant	0	54,322	54,322	0	35,315	35,315	0	19,007	19,007
TOTAL STEAM POWER GENERATION EXP			0	4,428,843	4,428,843	0	2,879,193	2,879,193	0	1,549,650	1,549,650

			***** 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	136,236	136,236	0	88,567	88,567	0	47,669	47,669
1	536000	Water for Power	0	88,933	88,933	0	57,815	57,815	0	31,118	31,118
1	537000	Hydraulic Expense	351,726	245,566	597,292	213,961	159,642	373,603	137,765	85,924	223,689
1	538000	Electric Expense	0	540,985	540,985	0	351,694	351,694	0	189,291	189,291
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	40,765	40,765	0	26,501	26,501	0	14,264	14,264
1	540000	Rent	0	118,083	118,083	0	76,766	76,766	0	41,317	41,317
1	540100	MT Trust Funds Land Settlement Rents	465,337	0	465,337	302,705	0	302,705	162,632	0	162,632
MAINTENANCE											
1	541000	Supervision & Engineering	0	45,433	45,433	0	29,536	29,536	0	15,897	15,897
1	542000	Structures	0	32,068	32,068	0	20,847	20,847	0	11,221	11,221
1	543000	Reservoirs, Dams, & Waterways	0	56,611	56,611	0	36,803	36,803	0	19,808	19,808
1	544000	Electric Plant	0	315,736	315,736	0	205,260	205,260	0	110,476	110,476
1	545000	Miscellaneous Hydraulic Plant	0	52,622	52,622	0	34,210	34,210	0	18,412	18,412
TOTAL HYDRO POWER GENERATION EXP			817,063	1,673,038	2,490,101	516,666	1,087,641	1,604,307	300,397	585,397	885,794
OTHER POWER GENERATION EXPENSE: OPERATION											
1	546000	Supervision & Engineering	0	121,449	121,449	0	78,954	78,954	0	42,495	42,495
1	547000	Fuel	0	4,654,596	4,654,596	0	3,025,953	3,025,953	0	1,628,643	1,628,643
1	548000	Generation Expense	0	(27,166)	(27,166)	0	(17,661)	(17,661)	0	(9,505)	(9,505)
1	549000	Miscellaneous Other Power Generation Expense	0	31,672	31,672	0	20,590	20,590	0	11,082	11,082
1	550000	Rent	0	(5,707)	(5,707)	0	(3,710)	(3,710)	0	(1,997)	(1,997)
MAINTENANCE											
1	551000	Supervision & Engineering	0	(10,200)	(10,200)	0	(6,631)	(6,631)	0	(3,569)	(3,569)
1	552000	Structures	0	3,407	3,407	0	2,215	2,215	0	1,192	1,192
1	553000	Generating & Electric Equipment	0	153,328	153,328	0	99,679	99,679	0	53,649	53,649
1	554000	Miscellaneous Other Power Generation Plant	0	(7,979)	(7,979)	0	(5,187)	(5,187)	0	(2,792)	(2,792)
TOTAL OTHER POWER GENERATION EXP			0	4,913,400	4,913,400	0	3,194,202	3,194,202	0	1,719,198	1,719,198
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,490,740	19,266,335	20,757,075	0	12,525,044	12,525,044	1,490,740	6,741,291	8,232,031
1	556000	System Control & Load Dispatching	0	68,713	68,713	0	44,670	44,670	0	24,043	24,043
E-557	557XXX	Other Expense	366,139	11,034,942	11,401,081	207,281	7,173,816	7,381,097	158,858	3,861,126	4,019,984
TOTAL OTHER POWER SUPPLY EXPENSE			1,856,879	30,369,990	32,226,869	207,281	19,743,530	19,950,811	1,649,598	10,626,460	12,276,058
TOTAL PRODUCTION OPERATING EXP			2,673,942	41,385,271	44,059,213	723,947	26,904,566	27,628,513	1,949,995	14,480,705	16,430,700

***** 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	214,089	214,089	0	139,179	139,179	0	74,910	74,910
1	561000	Load Dispatching	0	183,481	183,481	0	119,281	119,281	0	64,200	64,200
1	562000	Station Expense	0	39,318	39,318	0	25,561	25,561	0	13,757	13,757
1	563000	Overhead Line Expense	0	26,732	26,732	0	17,378	17,378	0	9,354	9,354
1	565000	Transmission of Electricity by Others	0	1,474,542	1,474,542	0	958,600	958,600	0	515,942	515,942
1	566000	Miscellaneous Transmission Expense	0	164,931	164,931	0	107,222	107,222	0	57,709	57,709
1	567000	Rent	0	7,542	7,542	0	4,903	4,903	0	2,639	2,639
MAINTENANCE											
1	568000	Supervision & Engineering	0	46,251	46,251	0	30,068	30,068	0	16,183	16,183
1	569000	Structures	(152)	18,474	18,322	(152)	12,010	11,858	0	6,464	6,464
1	570000	Station Equipment	0	91,485	91,485	0	59,474	59,474	0	32,011	32,011
1	571000	Overhead Lines	165	59,729	59,894	0	38,830	38,830	165	20,899	21,064
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	3,417	3,417	0	2,221	2,221	0	1,196	1,196
TOTAL TRANSMISSION OPERATING EXP			13	2,329,991	2,330,004	(152)	1,514,727	1,514,575	165	815,264	815,429
E-DEPX		Depreciation Expense-Production	0	2,060,770	2,060,770	0	1,339,706	1,339,706	0	721,064	721,064
E-DEPX		Depreciation Expense-Transmission	0	827,756	827,756	0	538,124	538,124	0	289,632	289,632
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	84,124	84,124	0	54,689	54,689	0	29,435	29,435
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(12,019)	0	(12,019)	12,019	0	12,019
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	113,333	0	113,333	113,333	0	113,333	0	0	0
99	407322	Amortization of Spokane River Relicence	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,835	11,757	0	5,832	5,832
99	407331	Amortization of BPA Parallel Capacity Support	173,006	0	173,006	173,006	0	173,006	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,773	1,773	0	954	954
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	407360	Amortization of CS2 & COLSTRIP O&M	146,039	0	146,039	81,141	0	81,141	64,898	0	64,898
99	407362	Amortization of LiDAR O&M	60,520	0	60,520	60,520	0	60,520	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	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	47,895	47,895	0	25,779	25,779
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407395	Optional Renewable Power Revenue Offset	18,945	0	18,945	14,487	0	14,487	4,458	0	4,458
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
99	407420	Amortization of CS2 Levelized Return	37,000	0	37,000	0	0	0	37,000	0	37,000
99	407450/407499	Amortization of BPA Residential Exchange Credit	(944,066)	0	(944,066)	(651,077)	0	(651,077)	(292,989)	0	(292,989)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	59,022	0	59,022	0	0	0	59,022	0	59,022
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(456)	(456)	0	(245)	(245)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,697,677	1,697,677	0	1,103,659	1,103,659	0	594,018	594,018
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			576	4,762,694	4,763,270	21,145	3,096,225	3,117,370	(20,569)	1,666,469	1,645,900
TOTAL PRODUCTION & TRANSMISSION EXPEN			2,674,531	48,477,956	51,152,487	744,940	31,515,518	32,260,458	1,929,591	16,962,438	18,892,029

				***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
DISTRIBUTION EXPENSES:												
OPERATION:												
3	580000	Supervision & Engineering	27,494	187,616	215,110	15,433	132,247	147,680	12,061	55,369	67,430	
3	582000	Station Expense	44,456	4,001	48,457	26,815	2,820	29,635	17,641	1,181	18,822	
3	583000	Overhead Line Expense	253,373	40,973	294,346	169,474	28,881	198,355	83,899	12,092	95,991	
3	584000	Underground Line Expense	109,655	0	109,655	61,688	0	61,688	47,967	0	47,967	
3	585000	Street Light & Signal System Operation Expense	6,439	0	6,439	1,656	0	1,656	4,783	0	4,783	
3	586000	Meter Expense	215,772	3,303	219,075	166,349	2,328	168,677	49,423	975	50,398	
3	587000	Customer Installations Expense	40,379	19,697	60,076	20,660	13,884	34,544	19,719	5,813	25,532	
3	588000	Miscellaneous Distribution Expense	340,458	305,147	645,605	252,223	215,092	467,315	88,235	90,055	178,290	
3	589000	Rent	(40)	19,212	19,172	0	13,542	13,542	(40)	5,670	5,630	
MAINTENANCE:												
3	590000	Supervision & Engineering	12,794	118,451	131,245	8,809	83,494	92,303	3,985	34,957	38,942	
3	591000	Structures	11,215	0	11,215	8,546	0	8,546	2,669	0	2,669	
3	592000	Station Equipment	71,434	(4,234)	67,200	46,623	(2,984)	43,639	24,811	(1,250)	23,561	
3	593000	Overhead Lines	725,621	0	725,621	525,749	0	525,749	199,872	0	199,872	
3	594000	Underground Lines	59,963	0	59,963	37,150	0	37,150	22,813	0	22,813	
3	595000	Line Transformers	29,103	31,999	61,102	25,559	22,555	48,114	3,544	9,444	12,988	
3	596000	Street Light & Signal System Maintenance Exp	53,237	0	53,237	39,881	0	39,881	13,356	0	13,356	
3	597000	Meters	3,616	0	3,616	3,011	0	3,011	605	0	605	
3	598000	Miscellaneous Distribution Expense	19,199	13,307	32,506	17,173	9,380	26,553	2,026	3,927	5,953	
TOTAL DISTRIBUTION OPERATING EXP			2,024,168	739,472	2,763,640	1,426,799	521,239	1,948,038	597,369	218,233	815,602	
E-DEPX		Depreciation Expense-Distribution	2,968,500	0	2,968,500	1,841,673	0	1,841,673	1,126,827	0	1,126,827	
E-AMTX		Amorization Expense-Franchises/Misc Intangibles	2,250	0	2,250	2,250	0	2,250	0	0	0	
E-OTX		Taxes Other Than FIT--Distribution	3,829,848	0	3,829,848	3,260,044	0	3,260,044	569,804	0	569,804	
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			6,800,598	0	6,800,598	5,103,967	0	5,103,967	1,696,631	0	1,696,631	
TOTAL DISTRIBUTION EXPENSES			8,824,766	739,472	9,564,238	6,530,766	521,239	7,052,005	2,294,000	218,233	2,512,233	

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	33,045	33,045	0	21,680	21,680	0	11,365	11,365
2	902000	Meter Reading Expenses	286,070	10,536	296,606	247,674	6,913	254,587	38,396	3,623	42,019
E-903	903XXX	Customer Records & Collection Expenses	210,346	557,573	767,919	132,084	365,818	497,902	78,262	191,755	270,017
2	904000	Uncollectible Accounts	0	207,145	207,145	0	135,906	135,906	0	71,239	71,239
2	905000	Misc Customer Accounts	0	11,910	11,910	0	7,814	7,814	0	4,096	4,096
TOTAL CUSTOMER ACCOUNTS EXPENSES			496,416	820,209	1,316,625	379,758	538,131	917,889	116,658	282,078	398,736
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	1,301,482	35,668	1,337,150	977,855	23,401	1,001,256	323,627	12,267	335,894
2	909000	Advertising	2,429	66,030	68,459	1,850	43,322	45,172	579	22,708	23,287
2	910000	Misc Customer Service & Info Exp	0	7,501	7,501	0	4,921	4,921	0	2,580	2,580
TOTAL CUSTOMER SERVICE & INFO EXP			1,303,911	109,199	1,413,110	979,705	71,644	1,051,349	324,206	37,555	361,761
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	6,407	6,407	0	4,204	4,204	0	2,203	2,203
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	6,407	6,407	0	4,204	4,204	0	2,203	2,203
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	38,517	2,301,130	2,339,647	27,216	1,541,757	1,568,973	11,301	759,373	770,674
4	921000	Office Supplies & Expenses	13,878	351,539	365,417	13,878	235,531	249,409	0	116,008	116,008
4	922000	Admin Exp Transferred-Credit	0	(6,760)	(6,760)	0	(4,529)	(4,529)	0	(2,231)	(2,231)
4	923000	Outside Services Employed	8,829	873,257	882,086	8,829	585,082	593,911	0	288,175	288,175
4	924000	Property Insurance Premium	0	136,828	136,828	0	91,675	91,675	0	45,153	45,153
4	925XXX	Injuries and Damages	23,807	295,071	318,878	23,807	197,698	221,505	0	97,373	97,373
4	926XXX	Employee Pensions and Benefits	0	98,425	98,425	0	65,945	65,945	0	32,480	32,480
4	927000	Franchise Requirements	479	0	479	0	0	0	479	0	479
1	928000	Regulatory Commission Expenses	178,742	347,023	525,765	107,870	225,600	333,470	70,872	121,423	192,295
4	930000	Miscellaneous General Expenses	17,635	151,711	169,346	14,712	101,646	116,358	2,923	50,065	52,988
4	931000	Rents	2,735	53,320	56,055	1,927	35,724	37,651	808	17,596	18,404
4	935000	Maintenance of General Plant	68,926	582,693	651,619	36,567	390,404	426,971	32,359	192,289	224,648
TOTAL ADMIN & GEN OPERATING EXP			353,548	5,184,237	5,537,785	234,806	3,466,533	3,701,339	118,742	1,717,704	1,836,446

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month 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
E-DEPX		Depreciation Expense-General	111,943	1,019,812	1,131,755	82,634	683,274	765,908	29,309	336,538	365,847
E-AMTX		Amortization Expense-General Plant - 303000	0	12,558	12,558	0	8,401	8,401	0	4,157	4,157
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	35,278	509,671	544,949	34,528	341,480	376,008	750	168,191	168,941
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	2,542	2,542	0	1,703	1,703	0	839	839
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	147,221	1,544,583	1,691,804	117,162	1,034,858	1,152,020	30,059	509,725	539,784
		TOTAL ADMIN & GENERAL EXPENSES	500,769	6,728,820	7,229,589	351,968	4,501,391	4,853,359	148,801	2,227,429	2,376,230
		TOTAL EXPENSES BEFORE FIT	13,800,393	56,882,063	70,682,456	8,987,137	37,152,127	46,139,264	4,813,256	19,729,936	24,543,192
		NET OPERATING INCOME (LOSS) BEFORE FIT			17,355,839			11,400,950			5,954,889
E-FIT		FEDERAL INCOME TAX--Normal Accrual			4,774,548			3,171,794			1,602,754
E-FIT		DEFERRED FEDERAL INCOME TAX			644,487			378,759			265,728
E-FIT		AMORTIZED ITC - NOXON			(18,450)			(11,994)			(6,456)
		ELECTRIC NET OPERATING INCOME (LOSS)			11,955,254			7,862,391			4,092,863

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%	70.488%	29.512%
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-555-1A
For Month 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	16,884,747	16,884,747	0	10,976,774	10,976,774	0	5,907,973	5,907,973
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	1,490,740	0	1,490,740	0	0	0	1,490,740	0	1,490,740
1	555550	Non Monetary - Exchange Power	0	(35,147)	(35,147)	0	(22,849)	(22,849)	0	(12,298)	(12,298)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,364,990	2,364,990	0	1,537,480	1,537,480	0	827,510	827,510
1	555710	Intercompany Purchase	0	51,745	51,745	0	33,639	33,639	0	18,106	18,106
TOTAL ACCOUNT 555			1,490,740	19,266,335	20,757,075	0	12,525,044	12,525,044	1,490,740	6,741,291	8,232,031

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-557-1A
For Month 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	502,769	502,769	0	326,850	326,850	0	175,919	175,919
1	557010	Other Power Supply Expense - Financial	0	751,889	751,889	0	488,803	488,803	0	263,086	263,086
1	557150	Fuel - Economic Dispatch	0	7,725,880	7,725,880	0	5,022,595	5,022,595	0	2,703,285	2,703,285
1	557160	Power Supply Expense - Miscellaneous	181,250	43,144	224,394	181,250	28,048	209,298	0	15,096	15,096
99	557161	Unbilled Add-Ons	30,193	0	30,193	19,429	0	19,429	10,764	0	10,764
1	557170	Broker Fees - Power	0	106,962	106,962	0	69,536	69,536	0	37,426	37,426
1	557171	REC Broker Fees	3,964	0	3,964	3,964	0	3,964	0	0	0
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	42,092	0	42,092	42,092	0	42,092	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(340,364)	0	(340,364)	(340,364)	0	(340,364)	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	259,452	0	259,452	259,452	0	259,452	0	0	0
99	557380	Idaho PCA Deferred	370,431	0	370,431	0	0	0	370,431	0	370,431
99	557390	Idaho PCA Amortization	(249,104)	0	(249,104)	0	0	0	(249,104)	0	(249,104)
1	557395	Optional Renewable Power Expense Offset	0	(16,344)	(16,344)	0	(10,625)	(10,625)	0	(5,719)	(5,719)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
1	557711	Turbine Gas Bookout Offset	0	0	0	0	0	0	0	0	0
1	557730	Other Power Exp - Intracompany Thermal Gas	0	1,920,642	1,920,642	0	1,248,609	1,248,609	0	672,033	672,033
TOTAL ACCOUNT 557			366,139	11,034,942	11,401,081	207,281	7,173,816	7,381,097	158,858	3,861,126	4,019,984

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-903-1A
For Month 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
2	903000	Customer Records and Collections	210,346	557,573	767,919	132,084	365,818	497,902	78,262	191,755	270,017
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 903	210,346	557,573	767,919	132,084	365,818	497,902	78,262	191,755	270,017

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.609%	34.391%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.966%	35.034%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month 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	23,678	35,668	59,346	20,702	23,401	44,103	2,976	12,267	15,243
99	908600	Public Purpose Tariff Rider Expense Offset	1,352,179	0	1,352,179	1,014,703	0	1,014,703	337,476	0	337,476
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(74,375)	0	(74,375)	(57,550)	0	(57,550)	(16,825)	0	(16,825)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			1,301,482	35,668	1,337,150	977,855	23,401	1,001,256	323,627	12,267	335,894

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	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month 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	1,866,242,676	1,219,945,665	646,297,011
	Interest Deduction for FIT Calculation	56,957,151	37,025,351	19,931,800
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month 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	88,038,295	57,540,214	30,498,081	
E-OPS	Less: Operating & Maintenance Expense	57,426,784	36,765,907	20,660,877	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	7,728,147	5,009,654	2,718,493	
E-OTX	Less: Taxes Other than FIT	5,527,525	4,363,703	1,163,822	
	Net Operating Income Before FIT	17,355,839	11,400,950	5,954,889	
E-INT	Less: Monthly Interest Expense	4,746,429	3,085,446	1,660,983	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(12,019)	12,019	
E-SCM	Plus: Schedule M Adjustments	1,087,294	770,592	316,702	
	Taxable Net Operating Income	13,696,704	9,098,115	4,598,589	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	4,793,846	3,184,340	1,609,506	
1	Production Tax Credit	(19,298)	(12,546)	(6,752)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	4,774,548	3,171,794	1,602,754	
E-DTE	Deferred FIT	644,487	378,759	265,728	
1	411400 Amortized Investment Tax Credit - Noxon	(18,450)	(11,994)	(6,456)	
	Total Net FIT/Deferred FIT	5,400,585	3,538,559	1,862,026	
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-1A
For Month 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	3,117,969	4,517,232	7,635,201	1,961,084	2,967,377	4,928,461	1,156,885	1,549,855	2,706,740
12	997001	Contributions In Aid of Construction	0	419,898	419,898	0	272,791	272,791	0	147,107	147,107
2	997002	Injuries and Damages	0	(10,000)	(10,000)	0	(6,561)	(6,561)	0	(3,439)	(3,439)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
99	997004	Boulder Park Write Off	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
4	997005	FAS106 Current Retiree Medical Accrual	0	264,195	264,195	0	177,011	177,011	0	87,184	87,184
99	997007	Idaho PCA	121,327	0	121,327	0	0	0	121,327	0	121,327
99	997008	Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009	Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,833)	(1,833)	0	(986)	(986)
4	997015	Airplane Lease Payments	0	33,277	33,277	0	22,296	22,296	0	10,981	10,981
12	997016	Redemption Expense Amortization	0	130,652	130,652	0	84,879	84,879	0	45,773	45,773
99	997017	Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	204,169	0	204,169	204,169	0	204,169	0	0	0
99	997018	DSM Tariff Rider	(533,667)	0	(533,667)	(252,226)	0	(252,226)	(281,441)	0	(281,441)
1	997019	CSS Temporary Service Fees	44,054	0	44,054	6,930	0	6,930	37,124	0	37,124
4	997020	FAS87 Current Pension Accrual	0	1,068,072	1,068,072	0	715,608	715,608	0	352,464	352,464
99	997021	Wartsilla Generators Amortization	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
99	997024	Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027	Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028	RTO Funding Amortization	0	0	0	0	0	0	0	0	0
99	997029	FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
12	997032	Interest Rate Swaps	0	106,191	106,191	0	68,988	68,988	0	37,203	37,203
99	997033	BPA Residential Exchange	212,079	0	212,079	149,922	0	149,922	62,157	0	62,157
99	997034	Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
1	997041	Rathdrum Turbine Lease, Tax	0	(30,640)	(30,640)	0	(19,919)	(19,919)	0	(10,721)	(10,721)
99	997043	Washington Deferred Power Costs	(298,272)	0	(298,272)	(298,272)	0	(298,272)	0	0	0
1	997044	Non-Monetary Power Costs	0	(35,147)	(35,147)	0	(22,849)	(22,849)	0	(12,298)	(12,298)
1	997045	Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
4	997046	Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767
99	997047	Clark Fork Preventive Maint. Exp (PME's)	22,334	0	22,334	0	0	0	22,334	0	22,334
12	997048	AFUDC	0	(229,732)	(229,732)	0	(149,248)	(149,248)	0	(80,484)	(80,484)
11	997049	Tax Depreciation	0	(10,111,160)	(10,111,160)	0	(6,485,500)	(6,485,500)	0	(3,625,660)	(3,625,660)
99	997050	CS2 Levelized Return	37,000	0	37,000	0	0	0	37,000	0	37,000
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	3,964	3,964	0	2,656	2,656	0	1,308	1,308
99	997054	Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058	Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month 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	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061	CDA Fund Settlement	34,255	16,667	50,922	922	10,835	11,757	33,333	5,832	39,165
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	15,258	73,674	88,932	12,677	47,895	60,572	2,581	25,779	28,360
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	43,565	0	43,565	20,800	0	20,800	22,765	0	22,765
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	113,333	0	113,333	113,333	0	113,333	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	166,667	166,667	0	108,350	108,350	0	58,317	58,317
1	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	411,949	411,949	0	264,232	264,232	0	147,717	147,717
1	997081	Deferred Compensation	0	270,951	270,951	0	181,537	181,537	0	89,414	89,414
1	997082	Meal Disallowances	0	31,233	31,233	0	20,926	20,926	0	10,307	10,307
1	997083	Paid Time Off	0	154,868	154,868	0	103,762	103,762	0	51,106	51,106
2	997084	Customer Uncollectibles	0	3,872	3,872	0	2,540	2,540	0	1,332	1,332
99	997088	Deferred O&M Colstrip & CS2	205,061	0	205,061	81,141	0	81,141	123,920	0	123,920
99	997089	CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	997091	LIDAR O&M Reg Def DFIT	60,520	0	60,520	60,520	0	60,520	0	0	0
99	997092	Smart Grid	0	0	0	0	0	0	0	0	0
99	997093	EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094	Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095	WA REC Deferral	261,163	0	261,163	261,163	0	261,163	0	0	0
99	997096	CDA Settlement Costs	0	4,465	4,465	0	2,903	2,903	0	1,562	1,562
99	997097	BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			3,828,965	(2,741,671)	1,087,294	2,401,916	(1,631,324)	770,592	1,427,049	(1,110,347)	316,702

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%	70.488%	29.512%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	10	Net Electric Distribution Plant	100.000%	64.555%	35.445%
E-ALL	11	Book Depreciation	100.000%	64.142%	35.858%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.966%	35.034%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-DTE-1A
ELECTRIC DEFERRED INCOME TAX EXPENSES	
For Month 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	981,765	981,765	0	584,160	584,160	0	397,605	397,605
99	410100	Deferred Federal Income Tax Expense - Washington	235,062	0	235,062	235,062	0	235,062	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	77,846	0	77,846	0	0	0	77,846	0	77,846
	410100	Total	312,908	981,765	1,294,673	235,062	584,160	819,222	77,846	397,605	475,451
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(152,869)	(152,869)	0	(90,959)	(90,959)	0	(61,910)	(61,910)
99	411100	Deferred Federal Income Tax Expense - Washington	(349,504)	0	(349,504)	(349,504)	0	(349,504)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(147,813)	0	(147,813)	0	0	0	(147,813)	0	(147,813)
	411100	Total	(497,317)	(152,869)	(650,186)	(349,504)	(90,959)	(440,463)	(147,813)	(61,910)	(209,723)
Total Deferred Federal Income Tax Expense			(184,409)	828,896	644,487	(114,442)	493,201	378,759	(69,967)	335,695	265,728

E-ALL	14	Net Allocated Schedule M's	100.000%	59.501%	40.499%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month 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
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	163,792	163,792	0	106,481	106,481	0	57,311	57,311
1	408150	R&P Property Tax--Production	0	1,067,330	1,067,330	0	693,871	693,871	0	373,459	373,459
1	408180	R&P Property Tax--Transmission	0	373,240	373,240	0	242,643	242,643	0	130,597	130,597
1	409100	State Income Tax--Montana & Oregon	0	93,315	93,315	0	60,664	60,664	0	32,651	32,651
TOTAL PRODUCTION & TRANSMISSION			0	1,697,677	1,697,677	0	1,103,659	1,103,659	0	594,018	594,018
DISTRIBUTION											
99	408110	State Excise Tax	1,509,644	0	1,509,644	1,509,644	0	1,509,644	0	0	0
99	408120	Municipal Occupation & License Tax	1,616,479	0	1,616,479	1,364,066	0	1,364,066	252,413	0	252,413
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	604,274	0	604,274	386,334	0	386,334	217,940	0	217,940
99	409100	State Income Tax--Idaho	99,451	0	99,451	0	0	0	99,451	0	99,451
TOTAL DISTRIBUTION			3,829,848	0	3,829,848	3,260,044	0	3,260,044	569,804	0	569,804
TOTAL TAXES OTHER THAN FIT			3,829,848	1,697,677	5,527,525	3,260,044	1,103,659	4,363,703	569,804	594,018	1,163,822

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	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month 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
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	9,291,667	9,291,667	0	6,040,513	6,040,513	0	3,251,154	3,251,154
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	1,333,317	1,333,317	0	866,789	866,789	0	466,528	466,528
1	182381	CDA Settlement Past Storage	0	36,026,490	36,026,490	0	23,420,821	23,420,821	0	12,605,669	12,605,669
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)	2,120,514	30,482,906	32,603,420	2,075,775	20,423,547	22,499,322	44,739	10,059,359	10,104,098
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,204,473	2,204,473	0	1,476,997	1,476,997	0	727,476	727,476
		TOTAL INTANGIBLE PLANT	2,876,397	129,634,894	132,511,291	2,831,658	84,968,801	87,800,459	44,739	44,666,093	44,710,832
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,489,468	3,489,468	0	2,268,503	2,268,503	0	1,220,965	1,220,965
1	311XXX	Structures & Improvements	0	126,697,013	126,697,013	0	82,365,728	82,365,728	0	44,331,285	44,331,285
1	312000	Boiler Plant	0	172,374,544	172,374,544	0	112,060,691	112,060,691	0	60,313,853	60,313,853
1	313000	Generators	0	6,770	6,770	0	4,401	4,401	0	2,369	2,369
1	314000	Turbogenerator Units	0	52,754,433	52,754,433	0	34,295,657	34,295,657	0	18,458,776	18,458,776
1	315000	Accessory Electric Equipment	0	26,162,407	26,162,407	0	17,008,181	17,008,181	0	9,154,226	9,154,226
1	316000	Miscellaneous Power Plant Equipment	0	16,091,380	16,091,380	0	10,461,006	10,461,006	0	5,630,374	5,630,374
		TOTAL STEAM PRODUCTION PLANT	0	397,576,015	397,576,015	0	258,464,167	258,464,167	0	139,111,848	139,111,848
		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	130,412,014	130,412,014	0	84,780,850	84,780,850	0	45,631,164	45,631,164
1	333000	Waterwheels, Turbines, & Generators	0	163,044,588	163,044,588	0	105,995,287	105,995,287	0	57,049,301	57,049,301
1	334000	Accessory Electric Equipment	0	33,891,775	33,891,775	0	22,033,043	22,033,043	0	11,858,732	11,858,732
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	439,827,027	439,827,027	0	285,931,550	285,931,550	0	153,895,477	153,895,477
		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	16,581,969	16,581,969	0	10,779,938	10,779,938	0	5,802,031	5,802,031
1	342000	Fuel Holders, Producers, & Accessories	0	21,169,974	21,169,974	0	13,762,600	13,762,600	0	7,407,374	7,407,374
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	206,575,355	206,575,355	0	134,294,638	134,294,638	0	72,280,717	72,280,717
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	17,461,578	17,461,578	0	11,351,772	11,351,772	0	6,109,806	6,109,806
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	1,720,469	1,720,469	0	1,118,477	1,118,477	0	601,992	601,992
		TOTAL OTHER PRODUCTION PLANT	0	288,506,861	288,506,861	0	187,558,310	187,558,310	0	100,948,551	100,948,551
		TOTAL PRODUCTION PLANT	0	1,125,909,903	1,125,909,903	0	731,954,027	731,954,027	0	393,955,876	393,955,876

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month 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
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	0	19,540,017	19,540,017	0	12,702,965	12,702,965	0	6,837,052	6,837,052
1	352XXX	Structures & Improvements	0	17,107,973	17,107,973	0	11,121,893	11,121,893	0	5,986,080	5,986,080
1	353000	Station Equipment	0	214,284,721	214,284,721	0	139,306,497	139,306,497	0	74,978,224	74,978,224
1	354000	Towers & Fixtures	0	17,123,624	17,123,624	0	11,132,068	11,132,068	0	5,991,556	5,991,556
1	355000	Poles & Fixtures	0	155,499,176	155,499,176	0	101,090,014	101,090,014	0	54,409,162	54,409,162
1	356000	Overhead Conductors & Devices	0	117,347,241	117,347,241	0	76,287,441	76,287,441	0	41,059,800	41,059,800
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	547,710,557	547,710,557	0	356,066,632	356,066,632	0	191,643,925	191,643,925
		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	2,188,050	0	2,188,050	425,670	0	425,670	1,762,380	0	1,762,380
99	361000	Structures & Improvements	17,998,877	0	17,998,877	12,792,327	0	12,792,327	5,206,550	0	5,206,550
99	362000	Station Equipment	113,583,738	0	113,583,738	75,636,419	0	75,636,419	37,947,319	0	37,947,319
99	364000	Poles, Towers, & Fixtures	266,367,031	0	266,367,031	166,234,036	0	166,234,036	100,132,995	0	100,132,995
99	365000	Overhead Conductors & Devices	178,108,849	0	178,108,849	111,648,848	0	111,648,848	66,460,001	0	66,460,001
99	366000	Underground Conduit	84,661,407	0	84,661,407	54,281,211	0	54,281,211	30,380,196	0	30,380,196
99	367000	Underground Conductors & Devices	142,881,703	0	142,881,703	91,954,758	0	91,954,758	50,926,945	0	50,926,945
99	368000	Line Transformers	201,959,242	0	201,959,242	135,102,347	0	135,102,347	66,856,895	0	66,856,895
99	369XXX	Services	132,283,593	0	132,283,593	85,704,861	0	85,704,861	46,578,732	0	46,578,732
99	370000	Meters	48,125,257	0	48,125,257	26,950,561	0	26,950,561	21,174,696	0	21,174,696
99	373XXX	Street Light & Signal Systems	37,730,090	0	37,730,090	23,222,966	0	23,222,966	14,507,124	0	14,507,124
		TOTAL DISTRIBUTION PLANT	1,230,472,468	0	1,230,472,468	787,294,942	0	787,294,942	443,177,526	0	443,177,526
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,088,392	3,108,652	4,197,044	379,739	2,082,797	2,462,536	708,653	1,025,855	1,734,508
4	390XXX	Structures & Improvements	12,920,853	56,407,103	69,327,956	6,360,646	37,792,759	44,153,405	6,560,207	18,614,344	25,174,551
4	391XXX	Office Furniture & Equipment	2,345,848	37,747,764	40,093,612	2,325,683	25,291,002	27,616,685	20,165	12,456,762	12,476,927
4	392XXX	Transportation Equipment	13,693,117	8,946,282	22,639,399	9,591,027	5,994,009	15,585,036	4,102,090	2,952,273	7,054,363
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	8,382,087	9,915,999	1,154,217	5,615,998	6,770,215	379,695	2,766,089	3,145,784
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	29,463,671	11,149,095	40,612,766	18,389,540	7,469,894	25,859,434	11,074,131	3,679,201	14,753,332
4	397XXX	Communications Equipment	16,188,799	55,296,895	71,485,694	10,117,951	37,048,920	47,166,871	6,070,848	18,247,975	24,318,823
4	398000	Miscellaneous Equipment	2,371	353,849	356,220	31	237,079	237,110	2,340	116,770	119,110
		TOTAL GENERAL PLANT	77,771,634	184,280,402	262,052,036	48,613,056	123,467,870	172,080,926	29,158,578	60,812,532	89,971,110
		TOTAL PLANT IN SERVICE	1,311,120,499	1,987,535,756	3,298,656,255	838,739,656	1,296,457,330	2,135,196,986	472,380,843	691,078,426	1,163,459,269

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month 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
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(280,547,954)	(280,547,954)	0	(182,384,225)	(182,384,225)	0	(98,163,729)	(98,163,729)
E-ADEP		Hydro Production Plant	0	(118,002,929)	(118,002,929)	0	(76,713,704)	(76,713,704)	0	(41,289,225)	(41,289,225)
E-ADEP		Other Production Plant	0	(79,963,652)	(79,963,652)	0	(51,984,370)	(51,984,370)	0	(27,979,282)	(27,979,282)
E-ADEP		Transmission Plant	0	(186,093,055)	(186,093,055)	0	(120,979,095)	(120,979,095)	0	(65,113,960)	(65,113,960)
E-ADEP		Distribution Plant	(371,292,084)	0	(371,292,084)	(232,646,781)	0	(232,646,781)	(138,645,303)	0	(138,645,303)
E-ADEP		General Plant	(22,278,019)	(63,575,176)	(85,853,195)	(13,022,139)	(42,595,368)	(55,617,507)	(9,255,880)	(20,979,808)	(30,235,688)
TOTAL ACCUMULATED DEPRECIATION			(393,570,103)	(728,182,766)	(1,121,752,869)	(245,668,920)	(474,656,762)	(720,325,682)	(147,901,183)	(253,526,004)	(401,427,187)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,370,023)	(7,370,023)	0	(4,791,252)	(4,791,252)	0	(2,578,771)	(2,578,771)
E-AAMT		Distribution-Franchises/Misc Intangibles	(102,994)	0	(102,994)	(102,994)	0	(102,994)	0	0	0
E-AAMT		General Plant - 303000	0	(88,048)	(88,048)	0	(58,189)	(58,189)	0	(29,859)	(29,859)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(594,363)	(16,347,302)	(16,941,665)	(589,233)	(10,952,692)	(11,541,925)	(5,130)	(5,394,610)	(5,399,740)
E-AAMT		General Plant - 390200, 396200	(120,874)	(168,470)	(289,344)	(117,279)	(112,875)	(230,154)	(3,595)	(55,595)	(59,190)
TOTAL ACCUMULATED AMORTIZATION			(818,231)	(23,973,843)	(24,792,074)	(809,506)	(15,915,008)	(16,724,514)	(8,725)	(8,058,835)	(8,067,560)
TOTAL ACCUMULATED DEPR/AMORT			(394,388,334)	(752,156,609)	(1,146,544,943)	(246,478,426)	(490,571,770)	(737,050,196)	(147,909,908)	(261,584,839)	(409,494,747)
NET ELECTRIC UTILITY PLANT before DFIT			916,732,165	1,235,379,147	2,152,111,312	592,261,230	805,885,560	1,398,146,790	324,470,935	429,493,587	753,964,522
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	(339,036)	(339,036)	0	(220,407)	(220,407)	0	(118,629)	(118,629)
12		ADFIT - Electric Plant In Service (282900)	0	(285,808,535)	(285,808,535)	0	(185,678,373)	(185,678,373)	0	(100,130,162)	(100,130,162)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(27,485,494)	(27,485,494)	0	(18,415,281)	(18,415,281)	0	(9,070,213)	(9,070,213)
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	20,417	20,417	0	13,273	13,273	0	7,144	7,144
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,609,271)	(12,609,271)	0	(8,197,287)	(8,197,287)	0	(4,411,984)	(4,411,984)
1		ADFIT - CDA Settlement Costs (283333)	0	(131,040)	(131,040)	0	(85,189)	(85,189)	0	(45,851)	(45,851)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,484,729)	(4,484,729)	0	(2,913,549)	(2,913,549)	0	(1,571,180)	(1,571,180)
TOTAL ACCUMULATED DFIT			0	(331,061,256)	(331,061,256)	0	(215,646,604)	(215,646,604)	0	(115,414,652)	(115,414,652)
NET ELECTRIC UTILITY PLANT			916,732,165	904,317,891	1,821,050,056	592,261,230	590,238,956	1,182,500,186	324,470,935	314,078,935	638,549,870

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%	64.966%	35.034%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Month Ended April 30, 2013
Average of Monthly Averages Basis

Report ID:
E-APL-1A

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	916,732,165	904,317,891	1,821,050,056	592,261,230	590,238,956	1,182,500,186	324,470,935	314,078,935	638,549,870	
	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	(978,399)	0	(978,399)	978,399	0	978,399	
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)	(2,604,107)	0	(2,604,107)	(834,571)	0	(834,571)	(1,769,536)	0	(1,769,536)	
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)	6,978,395	0	6,978,395	4,476,729	0	4,476,729	2,501,666	0	2,501,666	
99	ADFIT - Kettle Falls Disallowed (190420)	315,169	0	315,169	315,169	0	315,169	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)	1,145,442	0	1,145,442	0	0	0	1,145,442	0	1,145,442	
99	ADFIT - Boulder Park Disallowed (190040)	509,095	0	509,095	0	0	0	509,095	0	509,095	
99	Investment in WNP3 Exchange Power (124900, 124930)	15,618,554	0	15,618,554	15,618,554	0	15,618,554	0	0	0	
99	ADFIT - WNP3 Exchange Power (283120)	(2,806,925)	0	(2,806,925)	(2,806,925)	0	(2,806,925)	0	0	0	
99	CDA Lake Settlement - WA (182382)	1,159,901	0	1,159,901	1,159,901	0	1,159,901	0	0	0	
99	CDA Lake Settlement - ID (186382)	231,021	0	231,021	0	0	0	231,021	0	231,021	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(486,825)	0	(486,825)	(405,967)	0	(405,967)	(80,858)	0	(80,858)	
99	CDA CDR Fund - Direct (182324)	84,371	0	84,371	84,371	0	84,371	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	(29,530)	0	(29,530)	(29,530)	0	(29,530)	0	0	0	
99	Spokane River Relicensing (182322)	599,397	0	599,397	556,164	0	556,164	43,233	0	43,233	
99	ADFIT - Spokane River Relicensing (283322)	(209,765)	0	(209,765)	(194,638)	0	(194,638)	(15,127)	0	(15,127)	
99	Spokane River PM&Es (182323)	554,503	0	554,503	353,159	0	353,159	201,344	0	201,344	
99	ADFIT - Spokane River PM&Es (283323)	(194,100)	0	(194,100)	(123,630)	0	(123,630)	(70,470)	0	(70,470)	
99	Montana Riverbed Settlement (186360)	3,756,495	0	3,756,495	2,509,129	0	2,509,129	1,247,366	0	1,247,366	
99	ADFIT - Montana Riverbed Settlement (283365)	(1,314,773)	0	(1,314,773)	(878,196)	0	(878,196)	(436,577)	0	(436,577)	
99	Lancaster Generation (182312)	3,570,000	0	3,570,000	3,570,000	0	3,570,000	0	0	0	
99	ADFIT - Lancaster Generation (283312)	(1,249,500)	0	(1,249,500)	(1,249,500)	0	(1,249,500)	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)	(1,012,771)	0	(1,012,771)	(283,383)	0	(283,383)	(729,388)	0	(729,388)	
99	Customer Deposits (235199)	(1,207,481)	0	(1,207,481)	(1,207,481)	0	(1,207,481)	0	0	0	
C-WKC	Working Capital	21,931,249	7,184,157	29,115,406	21,931,249	0	21,931,249	0	7,184,157	7,184,157	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	38,008,463	7,184,157	45,192,620	37,445,479	0	37,445,479	562,984	7,184,157	7,747,141	
	NET RATE BASE	954,740,628	911,502,048	1,866,242,676	629,706,709	590,238,956	1,219,945,665	325,033,919	321,263,092	646,297,011	

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%	64.966%	35.034%
E-ALL	13	Net Electric General Plant	100.000%	66.098%	33.902%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month 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
Electric Production													
1	Steam (ED-AN)	635,969	635,969			635,969	635,969		413,443	413,443		222,526	222,526
1	Hydro (ED-AN)	663,498	663,498			663,498	663,498		431,340	431,340		232,158	232,158
1	Other (ED-AN)	761,303	761,303			761,303	761,303		494,923	494,923		266,380	266,380
Total Electric Production		2,060,770	2,060,770			2,060,770	2,060,770		1,339,706	1,339,706		721,064	721,064
Electric Transmission													
1	ED-AN	827,756	827,756			827,756	827,756		538,124	538,124		289,632	289,632
Total Electric Transmission		827,756	827,756			827,756	827,756		538,124	538,124		289,632	289,632
Electric Distribution													
	ED-ID	1,126,827	1,126,827			1,126,827	1,126,827					1,126,827	1,126,827
	ED-WA	1,841,673	1,841,673			1,841,673	1,841,673	1,841,673		1,841,673			
Total Electric Distribution		2,968,500	2,968,500			2,968,500	2,968,500	1,841,673		1,841,673		1,126,827	1,126,827
Gas Underground Storage													
	GD-AN	45,009		45,009									
	GD-OR	9,438			9,438								
Total Gas Underground Storage		54,447		45,009	9,438								
Gas Distribution													
	GD-AN	5,208		5,208									
	GD-ID	329,324		329,324									
	GD-WA	641,004		641,004									
	GD-OR	325,430			325,430								
Total Gas Distribution		1,300,966		975,536	325,430								
General Plant													
4	ED-AN	204,803	204,803				204,803		137,218	137,218		67,585	67,585
	ED-ID	12,038	12,038			12,038	12,038				12,038		12,038
	ED-WA	71,565	71,565			71,565	71,565	71,565		71,565			
7,4	CD-AA	1,069,604	773,816	207,514	88,274		773,816		518,457	518,457		255,359	255,359
9,4	CD-AN	51,997	41,193	10,804			41,193		27,599	27,599		13,594	13,594
9	CD-ID	21,801	17,271	4,530		17,271	17,271				17,271		17,271
9	CD-WA	13,972	11,069	2,903		11,069	11,069	11,069		11,069			
8	GD-AA	13,004		9,144	3,860								
	GD-AN	2,976		2,976									
	GD-ID	3,970		3,970									
	GD-WA	18,368		18,368									
	GD-OR	21,255			21,255								
Total General Plant		1,505,353	1,131,755	260,209	113,389	111,943	1,019,812	1,131,755	82,634	683,274	765,908	29,309	336,538
Total Depreciation Expense		8,717,792	6,988,781	1,280,754	448,257	3,080,443	3,908,338	6,988,781	1,924,307	2,561,104	4,485,411	1,156,136	1,347,234

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	34.990%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	33.000%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month 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
Production/Transmission													
1 Franchises (302000)	ED-AN	76,533	76,533			76,533	76,533		49,754	49,754		26,779	26,779
1 Misc Intangible Plt (303000)	ED-AN	7,591	7,591			7,591	7,591		4,935	4,935		2,656	2,656
Total Production/Transmission		84,124	84,124			84,124	84,124		54,689	54,689		29,435	29,435
Distribution													
Franchises (302000)	ED-WA	2,013	2,013			2,013	2,013		2,013	2,013			
Misc Intangible Plt (303000)	ED-WA	237	237			237	237		237	237			
Total Distribution		2,250	2,250			2,250	2,250		2,250	2,250			
General Plant - 303000													
7,4	CD-AA	16,469	11,915	3,195	1,359		11,915	11,915	7,983	7,983		3,932	3,932
9,1	CD-AN	812	643	169			643	643	418	418		225	225
	GD-ID	338		338									
	GD-WA	1,923		1,923									
	GD-OR	648			648								
Total General Plant - 303000		20,190	12,558	5,625	2,007	0	12,558	12,558	0	8,401	8,401	0	4,157
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	684,657	495,322	132,830	56,505		495,322	495,322		331,866	331,866		163,456
9,4	CD-ID	447	354	93		354	495,322	354	0	331,866	0	354	163,456
4	ED-AN	14,349	14,349				14,349	14,349		9,614	9,614		4,735
	ED-ID	396	396			396	396	396				396	396
	ED-WA	34,528	34,528			34,528	34,528	34,528					
8	GD-AA	36,795		25,874	10,921								
	GD-AN	196		196									
	GD-OR	21			21								
Total Miscellaneous IT Intangible Plt - 3031XX		771,389	544,949	158,993	67,447	35,278	509,671	544,949	34,528	341,480	376,008	750	168,191
Gas Underground Storage													
	GD-AN	19		19									
Total Gas Underground Storage		19		19									
General Plant - 390200, 396200													
7,4	CD-AA	2,404	1,740	466	198		1,740	1,740	1,166	1,166		574	574
4	ED-AN	802	802				802	802	537	537		265	265
	GD-OR	262			262								
Total General Plant - 390200, 396200		3,468	2,542	466	460		2,542	2,542	1,703	1,703		839	839
Total Amortization Expense		881,440	646,423	165,103	69,914	37,528	608,895	646,423	36,778	406,273	443,051	750	202,622

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-1A
For Month 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	
Electric Production														
1	Steam (ED-AN)	(280,547,954)	(280,547,954)			(280,547,954)	(280,547,954)		(182,384,225)	(182,384,225)		(98,163,729)	(98,163,729)	
1	Hydro (ED-AN)	(118,002,929)	(118,002,929)			(118,002,929)	(118,002,929)		(76,713,704)	(76,713,704)		(41,289,225)	(41,289,225)	
1	Other (ED-AN)	(79,963,652)	(79,963,652)			(79,963,652)	(79,963,652)		(51,984,370)	(51,984,370)		(27,979,282)	(27,979,282)	
Total Electric Production		(478,514,535)	(478,514,535)			(478,514,535)	(478,514,535)		(311,082,299)	(311,082,299)		(167,432,236)	(167,432,236)	
Electric Transmission														
1	ED-AN	(186,093,055)	(186,093,055)			(186,093,055)	(186,093,055)		(120,979,095)	(120,979,095)		(65,113,960)	(65,113,960)	
Total Electric Transmission		(186,093,055)	(186,093,055)			(186,093,055)	(186,093,055)		(120,979,095)	(120,979,095)		(65,113,960)	(65,113,960)	
Electric Distribution														
	ED-ID	(138,645,303)	(138,645,303)			(138,645,303)	(138,645,303)					(138,645,303)	(138,645,303)	
	ED-WA	(232,646,781)	(232,646,781)			(232,646,781)	(232,646,781)	(232,646,781)		(232,646,781)				
Total Electric Distribution		(371,292,084)	(371,292,084)			(371,292,084)	(371,292,084)	(232,646,781)		(232,646,781)		(138,645,303)	(138,645,303)	
Gas Underground Storage														
	GD-AN	(12,618,857)		(12,618,857)										
	GD-OR	(441,898)			(441,898)									
Total Gas Underground Storage		(13,060,755)		(12,618,857)	(441,898)									
Gas Distribution														
	GD-AN	(1,461,822)		(1,461,822)										
	GD-ID	(53,180,207)		(53,180,207)										
	GD-WA	(106,356,952)		(106,356,952)										
	GD-OR	(88,138,983)			(88,138,983)									
Total Gas Distribution		(249,137,964)		(160,998,981)	(88,138,983)									
General Plant														
4	ED-AN	(34,405,497)	(34,405,497)			(34,405,497)	(34,405,497)		(23,051,683)	(23,051,683)		(11,353,814)	(11,353,814)	
	ED-ID	(5,667,146)	(5,667,146)			(5,667,146)	(5,667,146)				(5,667,146)		(5,667,146)	
	ED-WA	(11,267,559)	(11,267,559)			(11,267,559)	(11,267,559)	(11,267,559)		(11,267,559)				
7,4	CD-AA	(28,268,591)	(20,451,195)	(5,484,389)	(2,333,007)	(20,451,195)	(20,451,195)		(13,702,301)	(13,702,301)		(6,748,894)	(6,748,894)	
9,4	CD-AN	(11,005,269)	(8,718,484)	(2,286,785)		(8,718,484)	(8,718,484)		(5,841,384)	(5,841,384)		(2,877,100)	(2,877,100)	
9	CD-ID	(4,530,029)	(3,588,734)	(941,295)		(3,588,734)	(3,588,734)				(3,588,734)		(3,588,734)	
9	CD-WA	(2,214,791)	(1,754,580)	(460,211)		(1,754,580)	(1,754,580)	(1,754,580)		(1,754,580)				
8	GD-AA	(1,363,258)		(958,643)	(404,615)									
	GD-AN	(1,408,711)		(1,408,711)										
	GD-ID	(1,029,763)		(1,029,763)										
	GD-WA	(2,385,574)		(2,385,574)										
	GD-OR	(3,590,776)			(3,590,776)									
Total General Plant		(107,136,964)	(85,853,195)	(14,955,371)	(6,328,398)	(22,278,019)	(63,575,176)	(85,853,195)	(13,022,139)	(42,595,368)	(55,617,507)	(9,255,880)	(20,979,808)	(30,235,688)
Total Accumulated Depreciation		(1,405,235,357)	(1,121,752,869)	(188,573,209)	(94,909,279)	(393,570,103)	(728,182,766)	(1,121,752,869)	(245,668,920)	(474,656,762)	(720,325,682)	(147,901,183)	(253,526,004)	(401,427,187)

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%			33.000%

RESULTS OF OPERATIONS
ELECTRIC ACCUMULATED AMORTIZATION
For Month Ended April 30, 2013
Average of Monthly Averages Basis

Report ID:
E-AAMT-1A

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	(6,735,619)	(6,735,619)			(6,735,619)	(6,735,619)		(4,378,826)	(4,378,826)		(2,356,793)	(2,356,793)	
1	Misc Intangible Plt (303000) ED-AN	(634,404)	(634,404)			(634,404)	(634,404)		(412,426)	(412,426)		(221,978)	(221,978)	
Total Production/Transmission		(7,370,023)	(7,370,023)			(7,370,023)	(7,370,023)		(4,791,252)	(4,791,252)		(2,578,771)	(2,578,771)	
Distribution														
	Franchises (302000) ED-WA	(79,821)	(79,821)			(79,821)	(79,821)		(79,821)	(79,821)				
	Misc Intangible Plt (303000) ED-WA	(23,173)	(23,173)			(23,173)	(23,173)		(23,173)	(23,173)				
Total Distribution		(102,994)	(102,994)			(102,994)	(102,994)		(102,994)	(102,994)				
General Plant - 303000														
7,4	CD-AA	(65,901)	(47,676)	(12,786)	(5,439)	(47,676)	(47,676)		(31,943)	(31,943)		(15,733)	(15,733)	
9,1	CD-AN	(50,961)	(40,372)	(10,589)		(40,372)	(40,372)		(26,246)	(26,246)		(14,126)	(14,126)	
	GD-ID	(44,154)		(44,154)										
	GD-WA	(88,120)		(88,120)										
	GD-OR	(50,959)			(50,959)									
Total General Plant - 303000		(300,095)	(88,048)	(155,649)	(56,398)	0	(88,048)	(88,048)	0	(58,189)	(58,189)	0	(29,859)	(29,859)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(21,971,544)	(15,895,533)	(4,262,699)	(1,813,312)	(15,895,533)	(15,895,533)		(10,650,007)	(10,650,007)		(5,245,526)	(5,245,526)	
4	ED-AN	(451,769)	(451,769)			(451,769)	(451,769)		(302,685)	(302,685)		(149,084)	(149,084)	
	ED-ID	(5,130)	(5,130)			(5,130)	(5,130)					(5,130)	(5,130)	
	ED-WA	(589,233)	(589,233)			(589,233)	(589,233)		(589,233)	(589,233)				
8	GD-AA	(913,937)		(642,681)	(271,256)									
	GD-AN	(8,114)		(8,114)										
	GD-OR	(806)			(806)									
Total Miscellaneous IT Intangible Plant - 3031XX		(23,940,533)	(16,941,665)	(4,913,494)	(2,085,374)	(594,363)	(16,347,302)	(16,941,665)	(589,233)	(10,952,692)	(11,541,925)	(5,130)	(5,394,610)	(5,399,740)
Gas Underground Storage														
	GD-AN	(239,471)		(239,471)										
Total Gas Underground Storage		(239,471)		(239,471)										
General Plant - 390200, 396200														
7,4	CD-AA	(167,410)	(121,115)	(32,479)	(13,816)				(81,147)	(81,147)		(39,968)	(39,968)	
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	(47,355)	(47,355)			(47,355)	(47,355)		(31,728)	(31,728)		(15,627)	(15,627)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)		(110,678)	(110,678)				
	GD-WA	(1,863)		(1,863)										
	GD-OR	(50,163)			(50,163)									
Total General Plant - 390200, 396200		(390,339)	(289,344)	(37,016)	(63,979)	(120,874)	(168,470)	(289,344)	(117,279)	(112,875)	(230,154)	(3,595)	(55,595)	(59,190)
Total Accumulated Amortization		(32,343,455)	(24,792,074)	(5,345,630)	(2,205,751)	(818,231)	(23,973,843)	(24,792,074)	(809,506)	(15,915,008)	(16,724,514)	(8,725)	(8,058,835)	(8,067,560)

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-1A
For Month 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	391,890	6,837	362,279	22,774	391,890	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	6,486,189	379,739	708,653	3,108,652	4,197,044	574,973	90,851	826,151	1,491,975	472,075	325,095	797,170
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,609,400	841,664	2,106,027	3,661,709	6,609,400	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	3,503,850	0	0	0	0	0	0	0	0	3,503,850	0	3,503,850
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	66,664,873	0	0	48,229,369	48,229,369	0	0	12,933,652	12,933,652	0	5,501,852	5,501,852
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	97,245,469	6,360,647	6,560,207	56,407,102	69,327,956	3,625,350	1,168,294	14,118,167	18,911,811	3,503,850	5,501,852	9,005,702
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	7,822,414	2,325,683	14,649	5,482,082	7,822,414	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	44,503,994	0	0	32,196,859	32,196,859	0	0	8,634,220	8,634,220	0	3,672,915	3,672,915
9		CD-WA / ID / AN	93,837	0	5,516	68,822	74,338	0	1,447	18,052	19,499	0	0	0
		TOTAL ACCOUNT	52,897,071	2,325,683	20,165	37,747,763	40,093,611	0	1,447	8,989,550	8,990,997	0	3,812,463	3,812,463
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	18,669,322	8,171,077	3,431,668	7,066,577	18,669,322	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,575,594	0	0	0	0	4,714,538	1,635,625	1,225,431	7,575,594	0	0	0
99		GD-OR / AS	2,583,340	0	0	0	0	0	0	0	0	2,583,340	0	2,583,340
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	4,527,575	1,419,950	670,422	1,496,418	3,586,790	372,441	175,846	392,498	940,785	0	0	0
		TOTAL ACCOUNT	33,885,628	9,591,027	4,102,090	8,946,282	22,639,399	5,086,979	1,811,471	1,720,715	8,619,165	2,583,340	43,724	2,627,064

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month 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	2,172,874	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	2,964,478	0	0	0	0	2,113,728	432,674	418,076	2,964,478	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	1,338,062	0	0	0	0	0	0	940,925	940,925	0	397,137	397,137
7		CD-AA	8,861,588	0	0	6,411,004	6,411,004	0	0	1,719,237	1,719,237	0	731,347	731,347
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	17,660,888	1,154,216	379,696	8,382,086	9,915,998	2,125,505	439,256	3,138,239	5,703,000	913,406	1,128,484	2,041,890
	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	39,007,342	18,130,616	10,663,613	10,213,113	39,007,342	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	45,338,905	18,389,540	11,074,131	11,149,095	40,612,766	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-1A
For Month 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	48,791,986	9,738,803	2,859,612	36,193,571	48,791,986	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,098,891	0	0	0	0	593,553	458,629	46,709	1,098,891	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	17,465,956	0	0	12,635,921	12,635,921	0	0	3,388,570	3,388,570	0	1,441,465	1,441,465
9		CD-WA / ID / AN	12,695,860	379,148	3,211,237	6,467,403	10,057,788	99,447	842,280	1,696,345	2,638,072	0	0	0
		TOTAL ACCOUNT	82,040,066	10,117,951	6,070,849	55,296,895	71,485,695	693,000	1,300,909	5,829,854	7,823,763	994,441	1,736,167	2,730,608
	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	340,592,068	48,613,055	29,158,581	184,280,400	262,052,036	14,944,589	5,758,920	36,429,452	57,132,961	8,723,014	12,684,057	21,407,071

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 ACCUMULATED DEFERRED FIT			C-DTX-1A
For Month 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	(35,893,016)	(25,967,161)	(6,963,604)	(2,962,251)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,916,579)	(1,518,333)	(398,246)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
Total			<u>(38,118,621)</u>	<u>(27,709,062)</u>	<u>(7,421,804)</u>	<u>(2,987,755)</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 Month Ended April 30, 2013
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

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		823,627	823,627		823,627	823,627		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		466,364	466,364		466,364	466,364		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,265,718	6,265,718		5,057,524	5,057,524		1,208,194	1,208,194
1	154300	PLANT MATERIALS & OPER SUP-CS2		270,705	270,705		218,506	218,506		52,199	52,199
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		744,377	744,377		600,842	600,842		143,535	143,535
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		10,439	10,439		8,426	8,426		2,013	2,013
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(451)	(451)		(364)	(364)		(87)	(87)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		11,437	11,437		9,232	9,232		2,205	2,205
99	163998	COMMON WORKING CAPITAL	25,847,666		25,847,666	21,931,249		21,931,249	3,916,417		3,916,417
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	0		0	0		0	0		0
TOTAL			25,847,666	8,592,216	34,439,882	21,931,249	7,184,157	29,115,406	3,916,417	1,408,059	5,324,476

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%