

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended April 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	1,328,536	732,516	596,020
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	1,328,536	732,516	596,020
G-APL	Gas Net Adjusted Rate Base	315,202,648	209,148,877	106,053,771
	RATE OF RETURN	<u>0.421%</u>	<u>0.350%</u>	<u>0.562%</u>

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11-01-2012	100.000%	69.990%	30.010%
2	Input	Number of Customers Percent	04-30-2013	226,409 100.000%	150,356 66.409%	76,053 33.591%
3	G-OPS	Direct Distribution Operating Expense Percent		877,274 100.000%	577,100 65.783%	300,174 34.217%
	Input	Jurisdictional 4-Factor Ratio	12-31-2012			
		Direct O & M Accounts 798 - 894		3,867,623	2,782,690	1,084,933
		Direct O & M Accounts 901 - 935		8,564,260	7,131,870	1,432,390
		Total		12,431,883	9,914,560	2,517,323
		Percentage		100.000%	79.751%	20.249%
		Direct Labor				
		Amount: Accounts 798 - 894		6,378,039	4,276,726	2,101,313
		Amount: Accounts 901 - 935		3,179,345	2,561,572	617,773
		Total		9,557,384	6,838,298	2,719,086
		Percentage		100.000%	71.550%	28.450%
		Total Number of Customers		226,219	150,113	76,106
		Percentage		100.000%	66.357%	33.643%
		Total Direct Plant		315,235,804	204,120,984	111,114,820
		Percentage		100.000%	64.752%	35.248%
4		Total Four Factor Allocators Percent		400.000%	282.410%	117.590%
				100.000%	70.603%	29.397%

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

AVISTA UTILITIES

6	Input	Actual Therms Purchased Percent	04-30-2013	18,130,114 100.000%	12,471,706 68.790%	5,658,408 31.210%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,965,506	60,243,237	5,651,108	3,071,161
		Direct O & M Accts 901 - 935		41,147,627	29,854,933	8,129,433	3,163,261
		Direct O & M Accts 901 - 905 Utility 9 Only		4,465,312	3,053,607	1,411,705	XXXXXX
		Adjustments		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	XXXXXX
		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%
7	Total Percentages			400.000%	289.385%	77.605%	33.010%
	Average (CD AA)			100.000%	72.346%	19.401%	8.253%

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

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		8,210,713	0	5,319,674	2,891,039
	Direct O & M Accts 901 - 935		10,885,298	0	7,836,155	3,049,143
	Direct O & M Accts 901 - 905 Utility 9 Only		1,411,705	0	1,411,705	XXXXXX
	Total		20,507,716	0	14,567,534	5,940,182
	Percentage		100.000%	0.000%	71.034%	28.966%
	Direct Labor Accts 580 - 894		11,244,329	0	7,983,762	3,260,567
	Direct Labor Accts 901 - 935		1,531,702	0	413,533	1,118,169
	Direct Labor Accts 901 - 905 Utility 9 Only		3,510,601	0	3,510,601	XXXXXX
	Total		16,286,632	0	11,907,896	4,378,736
	Percentage		100.000%	0.000%	73.115%	26.885%
	Number of Customers at Percentage		322,870	0	226,219	96,651
	Percentage		100.000%	0.000%	70.065%	29.935%
	Net Direct Plant Percentage		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%
8	Average (GD AA)		100.000%	0.000%	70.320%	29.680%
Input	Elec/Gas North 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		65,927,810	60,243,237	5,684,573	0
	Direct O & M Accts 901 - 935		37,981,681	29,854,933	8,126,748	0
	Adjustments		0	0	0	0
	Total		103,909,491	90,098,170	13,811,321	0
	Percentage		100.000%	86.708%	13.292%	0.000%
	Direct Labor Accts 580 - 894		61,509,081	51,029,386	10,479,695	0
	Direct Labor Accts 901 - 935		3,968,432	3,333,358	635,074	0
	Total		65,477,513	54,362,744	11,114,769	0
	Percentage		100.000%	83.025%	16.975%	0.000%
	Number of Customers at Percentage		588,681	362,462	226,219	0
	Percentage		100.000%	61.572%	38.428%	0.000%
	Net Direct Plant Percentage		2,348,249,795	2,009,605,786	338,644,009	0
	Percentage		100.000%	85.579%	14.421%	0.000%
	Total Percentages		400.000%	316.884%	83.116%	0.000%
9	Average (CD AN/ID/WA)		100.000%	79.221%	20.779%	0.000%

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

AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	12-31-2012	100.000%	0.000%	80.600%	19.400%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	12-31-2012	235,505,909	162,882,603	72,623,306	
			100.000%	69.163%	30.837%	
11	Book Depreciation Percent		1,280,756	860,057	420,699	
			100.000%	67.152%	32.848%	
12	Net Gas Plant (before DFIT) Percent		376,486,220	249,535,890	126,950,330	
			100.000%	66.280%	33.720%	
13	G-PLT Net Gas General Plant Percent		42,140,573	30,634,458	11,506,115	
			100.000%	72.696%	27.304%	
14	Net Allocated Schedule M's Percent		-1,375,154	-906,499	-468,655	
			100.000%	65.920%	34.080%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-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
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	12,858,806	0	12,858,806	8,863,010	0	8,863,010	3,995,796	0	3,995,796
99	4812XX	Commercial - Firm & Interruptible	6,350,684	0	6,350,684	4,478,455	0	4,478,455	1,872,229	0	1,872,229
99	4813XX	Industrial-Firm	243,566	0	243,566	126,593	0	126,593	116,973	0	116,973
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	27,447	0	27,447	24,115	0	24,115	3,332	0	3,332
99	499XXX	Unbilled Revenue	(3,239,593)	0	(3,239,593)	(2,451,529)	0	(2,451,529)	(788,064)	0	(788,064)
		TOTAL SALES TO ULTIMATE CUSTOMERS	16,240,910	0	16,240,910	11,040,644	0	11,040,644	5,200,266	0	5,200,266
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	4,827,972	0	4,827,972	3,321,162	0	3,321,162	1,506,810	0	1,506,810
99	488000	Miscellaneous Service Revenues	2,322	0	2,322	1,214	0	1,214	1,108	0	1,108
99	489300	Transportation For Others	391,787	0	391,787	359,426	0	359,426	32,361	0	32,361
99	493000	Rent from Gas Property	192	0	192	192	0	192	0	0	0
4	495000	Other Gas Revenues	504,325	47,008	551,333	348,275	33,189	381,464	156,050	13,819	169,869
		TOTAL OTHER OPERATING REVENUES	5,726,598	47,008	5,773,606	4,030,269	33,189	4,063,458	1,696,329	13,819	1,710,148
		TOTAL GAS REVENUES	21,967,508	47,008	22,014,516	15,070,913	33,189	15,104,102	6,896,595	13,819	6,910,414
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	12,906,961	0	12,906,961	8,825,692	0	8,825,692	4,081,269	0	4,081,269
6	808XXX	Net Natural Gas Storage Transactions	145,871	0	145,871	100,345	0	100,345	45,526	0	45,526
6	811000	Gas Used for Products Extraction	(80,233)	0	(80,233)	(55,192)	0	(55,192)	(25,041)	0	(25,041)
10	813000	Other Gas Expenses	0	123,713	123,713	0	85,564	85,564	0	38,149	38,149
99	813010	Gas Technology Institute (GTI) Expenses	7,996	0	7,996	5,650	0	5,650	2,346	0	2,346
		TOTAL PRODUCTION EXPENSES	12,980,595	123,713	13,104,308	8,876,495	85,564	8,962,059	4,104,100	38,149	4,142,249
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	348	348	0	244	244	0	104	104
1	824000	Other Expenses	0	68,324	68,324	0	47,820	47,820	0	20,504	20,504
1	837000	Other Equipment	0	58,022	58,022	0	40,610	40,610	0	17,412	17,412
		TOTAL UNDERGROUND STORAGE OPER EXP	0	126,694	126,694	0	88,674	88,674	0	38,020	38,020
G-DEPX		Depreciation Expense-Underground Storage	0	45,009	45,009	0	31,502	31,502	0	13,507	13,507
G-AMTX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	2,560	2,560	0	1,792	1,792	0	768	768
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	47,588	47,588	0	33,307	33,307	0	14,281	14,281
		TOTAL UNDERGROUND STORAGE EXPENSES	0	174,282	174,282	0	121,981	121,981	0	52,301	52,301

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-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
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	23,994	96,700	120,694	21,831	63,612	85,443	2,163	33,088	35,251
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	164,525	86,109	250,634	118,259	56,645	174,904	46,266	29,464	75,730
3	875000	Measuring & Reg Sta Exp-General	9,249	0	9,249	6,668	0	6,668	2,581	0	2,581
3	876000	Measuring & Reg Sta Exp-Industrial	23	0	23	23	0	23	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	13,162	0	13,162	2,070	0	2,070	11,092	0	11,092
3	878000	Meter & House Regulator Expenses	69,836	0	69,836	57,419	0	57,419	12,417	0	12,417
3	879000	Customer Installation Expenses	130,835	6,623	137,458	76,005	4,357	80,362	54,830	2,266	57,096
3	880000	Other Expenses	68,741	34,689	103,430	42,141	22,819	64,960	26,600	11,870	38,470
3	881000	Rents	0	9,030	9,030	0	5,940	5,940	0	3,090	3,090
MAINTENANCE											
3	885000	Supervision & Engineering	13,641	0	13,641	3,413	0	3,413	10,228	0	10,228
3	887000	Mains	175,400	0	175,400	125,718	0	125,718	49,682	0	49,682
3	889000	Measuring & Reg Sta Exp-General	33,097	0	33,097	21,111	0	21,111	11,986	0	11,986
3	890000	Measuring & Reg Sta Exp-Industrial	19,070	0	19,070	15,115	0	15,115	3,955	0	3,955
3	891000	Measuring & Reg Sta Exp-City Gate	2,427	0	2,427	(57)	0	(57)	2,484	0	2,484
3	892000	Services	68,629	1,320	69,949	48,854	868	49,722	19,775	452	20,227
3	893000	Meters & House Regulators	84,645	73,906	158,551	38,530	48,618	87,148	46,115	25,288	71,403
3	894000	Other Equipment	0	9,792	9,792	0	6,441	6,441	0	3,351	3,351
TOTAL DISTRIBUTION OPERATING EXP			877,274	318,169	1,195,443	577,100	209,300	786,400	300,174	108,869	409,043
G-DEPX		Depreciation Expense-Distribution	970,328	5,208	975,536	641,004	3,583	644,587	329,324	1,625	330,949
G-OTX		Taxes Other Than FIT	1,439,088	0	1,439,088	1,221,129	0	1,221,129	217,959	0	217,959
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			2,409,416	5,208	2,414,624	1,862,133	3,583	1,865,716	547,283	1,625	548,908
TOTAL DISTRIBUTION EXPENSES			3,286,690	323,377	3,610,067	2,439,233	212,883	2,652,116	847,457	110,494	957,951
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	20,624	20,624	0	13,696	13,696	0	6,928	6,928
2	902000	Meter Reading Expenses	173,267	6,575	179,842	149,304	4,366	153,670	23,963	2,209	26,172
G-903	903XXX	Customer Records & Collection Expenses	112,340	346,096	458,436	74,137	229,839	303,976	38,203	116,257	154,460
2	904000	Uncollectible Accounts	0	129,285	129,285	0	85,857	85,857	0	43,428	43,428
2	905000	Misc Customer Accounts	0	7,433	7,433	0	4,936	4,936	0	2,497	2,497
TOTAL CUSTOMER ACCOUNTS EXPENSES			285,607	510,013	795,620	223,441	338,694	562,135	62,166	171,319	233,485
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	398,934	22,261	421,195	397,077	14,783	411,860	1,857	7,478	9,335
2	909000	Advertising	1,503	41,211	42,714	780	27,368	28,148	723	13,843	14,566
2	910000	Misc Customer Service & Info Exp	0	4,681	4,681	0	3,109	3,109	0	1,572	1,572
TOTAL CUSTOMER SERVICE & INFO EXP			400,437	68,153	468,590	397,857	45,260	443,117	2,580	22,893	25,473

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended April 30, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Re/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	3,998	3,998	0	2,655	2,655	0	1,343	1,343
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	3,998	3,998	0	2,655	2,655	0	1,343	1,343
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	9,556	593,665	603,221	6,592	419,145	425,737	2,964	174,520	177,484
4	921000	Office Supplies & Expenses	103	93,849	93,952	103	66,260	66,363	0	27,589	27,589
4	922000	Admin. Expenses Transferred - Credit	0	(1,421)	(1,421)	0	(1,003)	(1,003)	0	(418)	(418)
4	923000	Outside Services Employed	0	227,982	227,982	0	160,962	160,962	0	67,020	67,020
4	924000	Property Insurance Premium	0	31,436	31,436	0	22,195	22,195	0	9,241	9,241
4	925XXX	Injuries and Damages	6,244	58,839	65,083	6,244	41,542	47,786	0	17,297	17,297
4	926XXX	Employee Pensions and Benefits	0	23,032	23,032	0	16,261	16,261	0	6,771	6,771
4	928000	Regulatory Commission Expenses	52,007	33,106	85,113	35,820	23,374	59,194	16,187	9,732	25,919
4	930000	Miscellaneous General Expenses	4,513	41,508	46,021	3,746	29,306	33,052	767	12,202	12,969
4	931000	Rents	891	12,924	13,815	834	9,125	9,959	57	3,799	3,856
4	935000	Maintenance of General Plant	29,110	139,025	168,135	22,928	98,156	121,084	6,182	40,869	47,051
TOTAL ADMIN & GEN OPERATING EXP			102,424	1,253,945	1,356,369	76,267	885,323	961,590	26,157	368,622	394,779
G-DEPX		Depreciation Expense-General Plant	29,771	230,438	260,209	21,271	162,696	183,967	8,500	67,742	76,242
G-AMTX		Amortization Expense - General Plant - 303000	2,261	3,364	5,625	1,923	2,375	4,298	338	989	1,327
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	93	158,900	158,993	0	112,188	112,188	93	46,712	46,805
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	466	466	0	329	329	0	137	137
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	(152,950)	0	(152,950)	(152,950)	0	(152,950)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407429	Reg Credit Decoupling Rebate	(348)	0	(348)	(348)	0	(348)	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(121,173)	393,168	271,995	(130,104)	277,588	147,484	8,931	115,580	124,511
TOTAL ADMIN & GENERAL EXPENSES			(18,749)	1,647,113	1,628,364	(53,837)	1,162,911	1,109,074	35,088	484,202	519,290
TOTAL EXPENSES BEFORE FIT			16,934,580	2,850,649	19,785,229	11,883,189	1,969,948	13,853,137	5,051,391	880,701	5,932,092
NET OPERATING INCOME (LOSS) BEFORE FIT					2,229,287			1,250,965			978,322
G-FIT		FEDERAL INCOME TAX			221,493			24,087			197,406
G-FIT		DEFERRED FEDERAL INCOME TAX			682,571			496,342			186,229
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(3,313)			(1,980)			(1,333)
GAS NET OPERATING INCOME (LOSS)					1,328,536			732,516			596,020

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-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
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ALLOCATION RATIOS:

G-ALL	1	System Contract Demand		100.000%			69.990%			30.010%	
G-ALL	2	Number of Customers		100.000%			66.409%			33.591%	
G-ALL	3	Direct Distribution Operating Expense		100.000%			65.783%			34.217%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			70.603%			29.397%	
G-ALL	6	Actual Therms Purchased		100.000%			68.790%			31.210%	
G-ALL	10	Actual Annual Throughput		100.000%			69.163%			30.837%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID: G-804-1A
ALLOCATION OF PURCHASED GAS COSTS	
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
6	804000	Gas Purchases	8,820,462	0	8,820,462	6,071,417	0	6,071,417	2,749,045	0	2,749,045
1	804001	Pipeline Demand Costs	2,082,082	0	2,082,082	1,457,249	0	1,457,249	624,833	0	624,833
1	804002	Transport Variable Charges	34,964	0	34,964	24,471	0	24,471	10,493	0	10,493
6	804010	Gas Costs - Fixed Hedge	(25,920)	0	(25,920)	(17,830)	0	(17,830)	(8,090)	0	(8,090)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	14,652	0	14,652	10,079	0	10,079	4,573	0	4,573
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	(149,830)	0	(149,830)	(103,068)	0	(103,068)	(46,762)	0	(46,762)
6	804700	Gas Costs - Offsystem Bookout	6,479	0	6,479	4,457	0	4,457	2,022	0	2,022
6	804711	Gas Costs - Offsystem Bookout Offset	(6,479)	0	(6,479)	(4,457)	0	(4,457)	(2,022)	0	(2,022)
6	804730	Gas Costs - Intracompany LDC Gas	2,344,315	0	2,344,315	1,612,654	0	1,612,654	731,661	0	731,661
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(493,379)	0	(493,379)	(389,657)	0	(389,657)	(103,722)	0	(103,722)
99	805120	Gas Expense - Rate Deferrals	279,615	0	279,615	160,377	0	160,377	119,238	0	119,238
		TOTAL PURCHASED GAS COSTS	12,906,961	0	12,906,961	8,825,692	0	8,825,692	4,081,269	0	4,081,269

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	6	Actual Therms Purchased	100.000%	68.790%	31.210%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 903
 For Month Ended April 30, 2013
 Average of Monthly Averages Basis

Report ID:
G-903-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	112,340	346,096	458,436	74,137	229,839	303,976	38,203	116,257	154,460
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			112,340	346,096	458,436	74,137	229,839	303,976	38,203	116,257	154,460

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.409%	33.591%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.280%	33.720%

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 908
 For Month Ended April 30, 2013
 Average of Monthly Averages Basis

Report ID:
G-908-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	14,778	22,261	37,039	12,921	14,783	27,704	1,857	7,478	9,335
99	908600	Public Purpose Tariff Rider Expense Offset	496,950	0	496,950	496,950	0	496,950	0	0	0
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(112,794)	0	(112,794)	(112,794)	0	(112,794)	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	398,934	22,261	421,195	397,077	14,783	411,860	1,857	7,478	9,335

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.409%	33.591%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
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 Cost of Debt		3.035%	3.084%
	Total Weighted Cost		3.035%	3.084%
G-APL	Net Rate Base	315,202,648	209,148,877	106,053,771
	Interest Deduction for FIT Calculation	9,618,366	6,347,668	3,270,698
1	#			
2	#			

RESULTS OF OPERATIONS		Report ID: G-FIT-1A	AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS					
For Month Ended April 30, 2013					
Average of Monthly Averages Basis					
Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	22,014,516	15,104,102	6,910,414	
G-OPS	Operating & Maintenance Expense	17,051,022	11,806,630	5,244,392	
G-OPS	Book Deprec/Amort and Reg Amortizations	1,292,559	823,586	468,973	
G-OTX	Taxes Other than FIT	1,441,648	1,222,921	218,727	
	Net Operating Income Before FIT	2,229,287	1,250,965	978,322	
G-INT	Less: Interest Expense	801,530	528,972	272,558	
G-SCM	Schedule M Adjustments	(794,920)	(653,174)	(141,746)	
	Taxable Net Operating Income	632,837	68,819	564,018	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	221,493	24,087	197,406	
G-DTE	Deferred FIT	682,571	496,342	186,229	
99	411400 Amortized Investment Tax Credit	(3,313)	(1,980)	(1,333)	
	Total FIT/Deferred FIT & ITC	900,751	518,449	382,302	
ALLOCATION RATIOS:					
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-SCM-1A
GAS SCHEDULE M ITEMS	
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
	997000	Book Depreciation & Amortization	1,002,454	443,407	1,445,861	664,199	312,688	976,887	338,255	130,719	468,974
12	997001	Contributions In Aid of Construction	0	33,785	33,785	0	22,393	22,393	0	11,392	11,392
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	70,849	70,849	0	50,022	50,022	0	20,827	20,827
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(213,763)	0	(213,763)	(229,279)	0	(229,279)	15,516	0	15,516
4	997015	Airplane Lease Payments	0	8,924	8,924	0	6,301	6,301	0	2,623	2,623
12	997016	Redemption Expense Amortization	0	30,457	30,457	0	20,187	20,187	0	10,270	10,270
4	997020	FAS87 Current Pension Accrual	0	286,424	286,424	0	202,224	202,224	0	84,200	84,200
99	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(153,309)	0	(153,309)	(153,309)	0	(153,309)	0	0	0
12	997032	Interest Rate Swaps	0	28,477	28,477	0	18,875	18,875	0	9,602	9,602
4	997033	DSM Tariff Rider	57,645	0	57,645	84,507	0	84,507	(26,862)	0	(26,862)
12	997048	AFUDC	0	(17,366)	(17,366)	0	(11,510)	(11,510)	0	(5,856)	(5,856)
11	997049	Tax Depreciation	0	(1,991,766)	(1,991,766)	0	(1,337,511)	(1,337,511)	0	(654,255)	(654,255)
1	997055	Deferred Gas Exchange	0	(500,000)	(500,000)	0	(349,950)	(349,950)	0	(150,050)	(150,050)
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(112,794)	0	(112,794)	(112,794)	0	(112,794)	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	108,051	108,051	0	72,558	72,558	0	35,493	35,493
4	997081	Deferred Compensation	0	72,660	72,660	0	51,300	51,300	0	21,360	21,360
4	997082	Meal Disallowances	0	8,376	8,376	0	5,914	5,914	0	2,462	2,462
4	997083	Paid Time Off	0	41,531	41,531	0	29,322	29,322	0	12,209	12,209
2	997084	Customer Uncollectibles	0	1,038	1,038	0	689	689	0	349	349
		TOTAL SCHEDULE M ADJUSTMENTS	580,233	(1,375,153)	(794,920)	253,324	(906,498)	(653,174)	326,909	(468,655)	(141,746)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.990%	30.010%
G-ALL	2	Number of Customers	100.000%	66.409%	33.591%
G-ALL	3	Direct Distribution Operating Expense	100.000%	65.783%	34.217%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	6	Actual Therms Purchased	100.000%	68.790%	31.210%
G-ALL	11	Book Depreciation	100.000%	67.152%	32.848%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.280%	33.720%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS	
For Month Ended April 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	575,124	379,122	196,002
99	410100	Deferred Federal Income Tax Exp	108,299	104,328	3,971
		SUBTOTAL	683,423	483,450	199,973
14	411100	Deferred Federal Income Tax Expense - Allocated	(40,330)	(26,586)	(13,744)
99	411100	Deferred Federal Income Tax Exp	39,478	39,478	0
		SUBTOTAL	(852)	12,892	(13,744)
		Total Deferred Federal Income Tax Expense	682,571	496,342	186,229

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.920%	34.080%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Month Ended April 30, 2013
 Average of Monthly Averages Basis

Report ID:
G-OTX-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
16	408190	R&P Property Tax - Storage	0	2,560	2,560	0	1,792	1,792	0	768	768
		TOTAL UNDERGROUND STORAGE TAX	0	2,560	2,560	0	1,792	1,792	0	768	768
		DISTRIBUTION									
99	408110	State Excise Tax	530,482	0	530,482	530,482	0	530,482	0	0	0
99	408120	Municipal Occupation & License Tax	613,085	0	613,085	503,323	0	503,323	109,762	0	109,762
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	293,491	0	293,491	187,324	0	187,324	106,167	0	106,167
99	409100	State Income Tax	2,030	0	2,030	0	0	0	2,030	0	2,030
		TOTAL DISTRIBUTION TAX	1,439,088	0	1,439,088	1,221,129	0	1,221,129	217,959	0	217,959
		TOTAL TAXES OTHER THAN FIT	1,439,088	2,560	1,441,648	1,221,129	1,792	1,222,921	217,959	768	218,727

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
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RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-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:											
4	303000	Misc Intangible Plant (303000)	1,146,018	615,438	1,761,456	964,981	434,518	1,399,499	181,037	180,920	361,957
4	3031XX	Misc Intangible IT Plant (3031XX)	5,565	10,069,810	10,075,375	0	7,109,588	7,109,588	5,565	2,960,222	2,965,787
4		TOTAL INTANGIBLE PLANT	1,151,583	10,685,248	11,836,831	964,981	7,544,106	8,509,087	186,602	3,141,142	3,327,744
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	466,805	466,805	0	326,717	326,717	0	140,088	140,088
1	351XXX	Structures & Improvements	0	1,434,886	1,434,886	0	1,004,277	1,004,277	0	430,609	430,609
1	352XXX	Wells	0	18,374,038	18,374,038	0	12,859,989	12,859,989	0	5,514,049	5,514,049
1	353000	Lines	0	1,044,478	1,044,478	0	731,030	731,030	0	313,448	313,448
1	354000	Compressor Station Equipment	0	11,560,044	11,560,044	0	8,090,875	8,090,875	0	3,469,169	3,469,169
1	355000	Measuring & Regulating Equipment	0	268,204	268,204	0	187,716	187,716	0	80,488	80,488
1	356000	Purification Equipment	0	403,712	403,712	0	282,558	282,558	0	121,154	121,154
1	357000	Other Equipment	0	1,559,294	1,559,294	0	1,091,350	1,091,350	0	467,944	467,944
		TOTAL UNDERGROUND STORAGE PLANT	0	35,111,461	35,111,461	0	24,574,512	24,574,512	0	10,536,949	10,536,949
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	89,013	0	89,013	64,343	0	64,343	24,670	0	24,670
6	374400	Land & Land Rights	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	827,939	21,451	849,390	559,913	14,756	574,669	268,026	6,695	274,721
6	376000	Mains	232,159,785	2,512,521	234,672,306	150,142,665	1,728,363	151,871,028	82,017,120	784,158	82,801,278
6	378000	Measuring & Reg Station Equip-General	5,263,318	57,440	5,320,758	3,189,543	39,513	3,229,056	2,073,775	17,927	2,091,702
6	379000	Measuring & Reg Station Equip-City Gate	6,020,246	0	6,020,246	1,860,225	0	1,860,225	4,160,021	0	4,160,021
6	380000	Services	151,634,915	0	151,634,915	102,683,564	0	102,683,564	48,951,351	0	48,951,351
6	381000	Meters	64,656,343	0	64,656,343	43,085,790	0	43,085,790	21,570,553	0	21,570,553
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,016,650	0	3,016,650	2,383,841	0	2,383,841	632,809	0	632,809
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	463,732,442	2,591,412	466,323,854	303,970,982	1,782,632	305,753,614	159,761,460	808,780	160,570,240

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-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
		GENERAL PLANT									
4	389XXX	Land & Land Rights	665,824	826,151	1,491,975	574,973	583,287	1,158,260	90,851	242,864	333,715
4	390XXX	Structures & Improvements	4,793,644	14,118,167	18,911,811	3,625,350	9,967,849	13,593,199	1,168,294	4,150,318	5,318,612
4	391XXX	Office Furniture & Equipment	1,447	8,989,549	8,990,996	0	6,346,891	6,346,891	1,447	2,642,658	2,644,105
4	392XXX	Transportation Equipment	6,898,450	1,720,714	8,619,164	5,086,979	1,214,876	6,301,855	1,811,471	505,838	2,317,309
4	393000	Stores Equipment	150,416	385,357	535,773	113,291	272,074	385,365	37,125	113,283	150,408
4	394000	Tools, Shop & Garage Equipment	2,564,761	3,138,238	5,702,999	2,125,505	2,215,690	4,341,195	439,256	922,548	1,361,804
4	395000	Laboratory Equipment	76,811	255,767	332,578	57,932	180,579	238,511	18,879	75,188	94,067
4	396XXX	Power Operated Equipment	3,558,229	1,078,351	4,636,580	2,667,551	761,348	3,428,899	890,678	317,003	1,207,681
4	397XXX	Communications Equipment	1,993,909	5,829,854	7,823,763	693,000	4,116,052	4,809,052	1,300,909	1,713,802	3,014,711
4	398000	Miscellaneous Equipment	19	87,302	87,321	8	61,638	61,646	11	25,664	25,675
		TOTAL GENERAL PLANT	20,703,510	36,429,450	57,132,960	14,944,589	25,720,284	40,664,873	5,758,921	10,709,166	16,468,087
		TOTAL PLANT IN SERVICE	485,587,535	84,817,571	570,405,106	319,880,552	59,621,534	379,502,086	165,706,983	25,196,037	190,903,020
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,618,857)	(12,618,857)	0	(8,831,938)	(8,831,938)	0	(3,786,919)	(3,786,919)
G-ADEP		Distribution Plant	(159,537,159)	(1,461,822)	(160,998,981)	(106,356,952)	(1,005,587)	(107,362,539)	(53,180,207)	(456,235)	(53,636,442)
G-ADEP		General Plant	(4,816,843)	(10,138,528)	(14,955,371)	(2,845,785)	(7,158,105)	(10,003,890)	(1,971,058)	(2,980,423)	(4,951,481)
		TOTAL ACCUMULATED DEPRECIATION	(164,354,002)	(24,219,207)	(188,573,209)	(109,202,737)	(16,995,630)	(126,198,367)	(55,151,265)	(7,223,577)	(62,374,842)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(132,274)	(23,375)	(155,649)	(88,120)	(16,503)	(104,623)	(44,154)	(6,872)	(51,026)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(4,913,494)	(4,913,494)	0	(3,469,075)	(3,469,075)	0	(1,444,419)	(1,444,419)
G-AAMT		Underground Storage	0	(239,471)	(239,471)	0	(167,606)	(167,606)	0	(71,865)	(71,865)
G-AAMT		General Plant - 390200, 396200	(4,537)	(32,479)	(37,016)	(3,594)	(22,931)	(26,525)	(943)	(9,548)	(10,491)
		TOTAL ACCUMULATED AMORTIZATION	(136,811)	(5,208,819)	(5,345,630)	(91,714)	(3,676,115)	(3,767,829)	(45,097)	(1,532,704)	(1,577,801)
		TOTAL ACCUMULATED DEPR/AMORT	(164,490,813)	(29,428,026)	(193,918,839)	(109,294,451)	(20,671,745)	(129,966,196)	(55,196,362)	(8,756,281)	(63,952,643)
		NET GAS UTILITY PLANT before DFIT	321,096,722	55,389,545	376,486,267	210,586,101	38,949,789	249,535,890	110,510,621	16,439,756	126,950,377
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(63,385,116)	(63,385,116)	0	(42,011,655)	(42,011,655)	0	(21,373,461)	(21,373,461)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,361,850)	(7,361,850)	0	(5,180,471)	(5,180,471)	0	(2,181,379)	(2,181,379)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(59,954)	(59,954)	0	(42,329)	(42,329)	0	(17,625)	(17,625)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,202,668)	(1,202,668)	0	(797,128)	(797,128)	0	(405,540)	(405,540)
		TOTAL ACCUMULATED DFIT	0	(72,009,588)	(72,009,588)	0	(48,031,583)	(48,031,583)	0	(23,978,005)	(23,978,005)
		NET GAS UTILITY PLANT	321,096,722	(16,620,043)	304,476,679	210,586,101	(9,081,794)	201,504,307	110,510,621	(7,538,249)	102,972,372

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	6	Actual Terms Purchased	100.000%	68.790%	31.210%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.280%	33.720%

RESULTS OF OPERATIONS		Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT		G-APL-IA
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
G-PLT		NET GAS PLANT IN SERVICE	321,096,722	(16,620,043)	304,476,679	210,586,101	(9,081,794)	201,504,307	110,510,621	(7,538,249)	102,972,372
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850	DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,011,172	4,011,172	0	1,719,892	1,719,892
1	164100	Gas Inventory—Jackson Prairie	0	65,005	65,005	0	45,497	45,497	0	19,508	19,508
4	252000	Customer Advances	(77,864)	0	(77,864)	(11,804)	0	(11,804)	(66,060)	0	(66,060)
99	235199	Customer Deposits	(316,712)	0	(316,712)	(316,712)	0	(316,712)	0	0	0
C-WKC		Working Capital	3,916,417	1,408,059	5,324,476	3,916,417	0	3,916,417	0	1,408,059	1,408,059
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	3,521,841	7,204,128	10,725,969	3,587,901	4,056,669	7,644,570	(66,060)	3,147,459	3,081,399
		NET RATE BASE	324,618,563	(9,415,915)	315,202,648	214,174,002	(5,025,125)	209,148,877	110,444,561	(4,390,790)	106,053,771

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	635,969	635,969										
	Hydro (ED-AN)	663,498	663,498										
	Other (ED-AN)	761,303	761,303										
Total Electric Production		2,060,770	2,060,770										
Electric Transmission													
	ED-AN	827,756	827,756										
Total Electric Transmission		827,756	827,756										
Electric Distribution													
	ED-ID	1,126,827	1,126,827										
	ED-WA	1,841,673	1,841,673										
Total Electric Distribution		2,968,500	2,968,500										
Gas Underground Storage													
	1 GD-AN	45,009		45,009			45,009			31,502	31,502		13,507
	GD-OR	9,438			9,438								
Total Gas Underground Storage		54,447		45,009	9,438		45,009			31,502	31,502		13,507
Gas Distribution													
	6 GD-AN	5,208		5,208			5,208			3,583	3,583		1,625
	GD-ID	329,324		329,324		329,324	329,324					329,324	329,324
	GD-WA	641,004		641,004		641,004	641,004	641,004		641,004			
	GD-OR	325,430			325,430								
Total Gas Distribution		1,300,966		975,536	325,430		975,536		641,004	3,583	644,587		329,324
General Plant													
	ED-AN	204,803	204,803										
	ED-ID	12,038	12,038										
	ED-WA	71,565	71,565										
7,4	CD-AA	1,069,604	773,816	207,514	88,274		207,514		146,511	146,511		61,003	61,003
9,4	CD-AN	51,997	41,193	10,804			10,804		7,628	7,628		3,176	3,176
9	CD-ID	21,801	17,271	4,530		4,530	4,530				4,530		4,530
9	CD-WA	13,972	11,069	2,903		2,903	2,903	2,903		2,903			2,903
8,4	GD-AA	13,004		9,144	3,860		9,144		6,456	6,456		2,688	2,688
4	GD-AN	2,976		2,976			2,976		2,101	2,101		875	875
	GD-ID	3,970		3,970		3,970	3,970				3,970		3,970
	GD-WA	18,368		18,368		18,368	18,368	18,368		18,368			
	GD-OR	21,255			21,255								
Total General Plant		1,505,353	1,131,755	260,209	113,389		260,209		21,271	162,696	183,967		8,500
Total Depreciation Expense		8,717,792	6,988,781	1,280,754	448,257		1,000,099	280,655	1,280,754	662,275	197,781	860,056	337,824

Allocation Ratios:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	System Contract Demand	69.990%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	29.397%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6	Actual Therms Purchased	31.210%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended April 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	76,533												
Misc Intangible Plt (303000)	ED-AN	7,591												
Total Production/Transmission		84,124	84,124											
Distribution														
Franchises (302000)	ED-WA	2,013												
Misc Intangible Plt (303000)	ED-WA	237												
Total Distribution		2,250	2,250											
General Plant - 303000														
7,4	CD-AA	16,469	11,915	3,195	1,359		3,195	3,195		2,256	2,256		939	939
9,4	CD-AN	812	643	169			169	169		119	119		50	50
	GD-ID	338		338		338		338				338		338
	GD-WA	1,923		1,923		1,923		1,923	1,923		1,923			
	GD-OR	648			648									
Total General Plant - 303000		20,190	12,558	5,625	2,007	2,261	3,364	5,625	1,923	2,375	4,298	338	989	1,327
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	684,657	495,322	132,830	56,505		132,830	132,830		93,782	93,782		39,048	39,048
9,4	CD-ID	447	354	93		93		93	0		0	93		93
	ED-AN	14,349	14,349											
	ED-ID	396	396											
	ED-WA	34,528	34,528											
8,4	GD-AA	36,795		25,874	10,921		25,874	25,874		18,268	18,268		7,606	7,606
4	GD-AN	196		196			196	196		138	138		58	58
	GD-OR	21			21									
Total Miscellaneous IT Intangible Plant - 3031XX		771,389	544,949	158,993	67,447	93	158,900	158,993	0	112,188	112,188	93	46,712	46,805
Gas Underground Storage														
1	GD-AN	19		19			19	19		13	13		6	6
Total Gas Underground Storage		19		19			19	19		13	13		6	6
General Plant - 390200, 396200														
7,4	CD-AA	2,404	1,740	466	198		466	466		329	329		137	137
4	ED-AN	802	802											
	GD-OR	262			262									
Total General Plant- 390200, 396200		3,468	2,542	466	460		466	466		329	329		137	137
Total Amortization Expense		881,440	646,423	165,103	69,914	2,354	162,749	165,103	1,923	114,905	116,828	431	47,844	48,275

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	System Contract Demand	69.990%	30.010%						
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	70.603%	29.397%						
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%										

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	(280,547,954)	(280,547,954)										
	Hydro (ED-AN)	(118,002,929)	(118,002,929)										
	Other (ED-AN)	(79,963,652)	(79,963,652)										
Total Electric Production	(478,514,535)	(478,514,535)											
Electric Transmission													
	ED-AN	(186,093,055)	(186,093,055)										
Total Electric Transmission	(186,093,055)	(186,093,055)											
Electric Distribution													
	ED-ID	(138,645,303)	(138,645,303)										
	ED-WA	(232,646,781)	(232,646,781)										
Total Electric Distribution	(371,292,084)	(371,292,084)											
Gas Underground Storage													
1	GD-AN	(12,618,857)		(12,618,857)		(12,618,857)	(12,618,857)		(8,831,938)	(8,831,938)		(3,786,919)	(3,786,919)
	GD-OR	(441,898)		(441,898)									
Total Gas Underground Storage	(13,060,755)		(12,618,857)	(441,898)		(12,618,857)	(12,618,857)		(8,831,938)	(8,831,938)		(3,786,919)	(3,786,919)
Gas Distribution													
6	GD-AN	(1,461,822)		(1,461,822)		(1,461,822)	(1,461,822)		(1,005,587)	(1,005,587)		(456,235)	(456,235)
	GD-ID	(53,180,207)		(53,180,207)		(53,180,207)	(53,180,207)				(53,180,207)		(53,180,207)
	GD-WA	(106,356,952)		(106,356,952)		(106,356,952)	(106,356,952)		(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)		(159,537,159)	(1,461,822)		(106,356,952)	(1,005,587)	(107,362,539)	(53,180,207)	(456,235)
General Plant													
	ED-AN	(34,405,497)	(34,405,497)										
	ED-ID	(5,667,146)	(5,667,146)										
	ED-WA	(11,267,559)	(11,267,559)										
7,4	CD-AA	(28,268,591)	(20,451,195)	(5,484,389)	(2,333,007)		(5,484,389)	(5,484,389)	(3,872,143)	(3,872,143)		(1,612,246)	(1,612,246)
9,4	CD-AN	(11,005,269)	(8,718,484)	(2,286,785)			(2,286,785)	(2,286,785)	(1,614,539)	(1,614,539)		(672,246)	(672,246)
9	CD-ID	(4,530,029)	(3,588,734)	(941,295)		(941,295)	(941,295)				(941,295)		(941,295)
9	CD-WA	(2,214,791)	(1,754,580)	(460,211)		(460,211)	(460,211)		(460,211)	(460,211)			
8,4	GD-AA	(1,363,258)		(958,643)	(404,615)		(958,643)	(958,643)	(676,831)	(676,831)		(281,812)	(281,812)
4	GD-AN	(1,408,711)		(1,408,711)			(1,408,711)	(1,408,711)	(994,592)	(994,592)		(414,119)	(414,119)
	GD-ID	(1,029,763)		(1,029,763)		(1,029,763)	(1,029,763)				(1,029,763)		(1,029,763)
	GD-WA	(2,385,574)		(2,385,574)		(2,385,574)	(2,385,574)		(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)		(4,816,843)	(10,138,528)	(14,955,371)	(2,845,785)	(7,158,105)	(10,003,890)	(1,971,058)	(2,980,423)
Total Accumulated Depreciation	(1,405,235,357)	(1,121,752,869)	(188,573,209)	(94,909,279)		(164,354,002)	(24,219,207)	(188,573,209)	(109,202,737)	(16,995,630)	(126,198,367)	(55,151,265)	(7,223,577)

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	System Contract Demand		69.990%					30.010%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio		70.603%					29.397%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6	Actual Therms Purchased		68.790%					31.210%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-1A
For Month Ended April 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(6,735,619)	(6,735,619)											
Misc Intangible Plt (303000)	ED-AN	(634,404)	(634,404)											
Total Production/Transmission		(7,370,023)	(7,370,023)											
Distribution														
Franchises (302000)	ED-WA	(79,821)	(79,821)											
Misc Intangible Plt (303000)	ED-WA	(23,173)	(23,173)											
Total Distribution		(102,994)	(102,994)											
General Plant - 303000														
7,4	CD-AA	(65,901)	(47,676)	(12,786)	(5,439)		(12,786)	(12,786)		(9,027)	(9,027)		(3,759)	(3,759)
9,4	CD-AN	(50,961)	(40,372)	(10,589)			(10,589)	(10,589)		(7,476)	(7,476)		(3,113)	(3,113)
	GD-ID	(44,154)	(44,154)			(44,154)	(44,154)					(44,154)		(44,154)
	GD-WA	(88,120)	(88,120)			(88,120)	(88,120)		(88,120)		(88,120)			
	GD-OR	(50,959)		(50,959)										
Total General Plant - 303000		(300,095)	(88,048)	(155,649)	(56,398)	(132,274)	(23,375)	(155,649)	(88,120)	(16,503)	(104,623)	(44,154)	(6,872)	(51,026)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(21,971,544)	(15,895,533)	(4,262,699)	(1,813,312)		(4,262,699)	(4,262,699)		(3,009,594)	(3,009,594)		(1,253,105)	(1,253,105)
	ED-AN	(451,769)	(451,769)											
	ED-WA	(589,233)	(589,233)											
8,4	GD-AA	(913,937)		(642,681)	(271,256)		(642,681)	(642,681)		(453,752)	(453,752)		(188,929)	(188,929)
4	GD-AN	(8,114)		(8,114)		(8,114)	(8,114)		(5,729)	(5,729)		(2,385)	(2,385)	
	GD-OR	(806)		(806)										
Total Miscellaneous IT Intangible Plant - 3031XX		(23,935,403)	(16,936,535)	(4,913,494)	(2,085,374)	(4,913,494)	(4,913,494)	(4,913,494)	(3,469,075)	(3,469,075)	(3,469,075)	(1,444,419)	(1,444,419)	(1,444,419)
Gas Underground Storage														
1	GD-AN	(239,471)		(239,471)			(239,471)	(239,471)		(167,606)	(167,606)		(71,865)	(71,865)
Total Gas Underground Storage		(239,471)		(239,471)			(239,471)	(239,471)		(167,606)	(167,606)		(71,865)	(71,865)
General Plant - 390200, 396200														
7,4	CD-AA	(167,410)	(121,115)	(32,479)	(13,816)		(32,479)	(32,479)		(22,931)	(22,931)		(9,548)	(9,548)
9	CD-ID	(4,538)	(3,595)	(943)		(943)	(3,595)	(943)				(943)	(9,548)	(943)
9	CD-WA	(8,332)	(6,601)	(1,731)		(1,731)	(1,731)		(1,731)		(1,731)			
4	ED-AN	(47,355)	(47,355)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)	(1,863)		(1,863)		(1,863)			
	GD-OR	(50,163)		(50,163)										
Total General Plant - 390200, 396200		(390,339)	(289,344)	(37,016)	(63,979)	(4,537)	(32,479)	(37,016)	(3,594)	(22,931)	(26,525)	(943)	(9,548)	(10,491)
Total Accumulated Amortization		(32,338,325)	(24,786,944)	(5,345,630)	(2,205,751)	(136,811)	(5,208,819)	(5,345,630)	(91,714)	(3,676,115)	(3,767,829)	(45,097)	(1,532,704)	(1,577,801)
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	System Contract Demand	69.990%		30.010%				
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%		4	Jurisdictional 4-Factor Ratio	70.603%		29.397%				
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%										

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	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

Gas-North Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,172,874	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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	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
	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:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended April 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,101,673	153,179	0	1,948,494	2,101,673	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,964,357	0	0	2,144,594	2,144,594	0	0	575,115	575,115	0	244,648	244,648
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	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	244,648	654,774
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,923,226	2,075,775	23,524	823,927	2,923,226	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,176,401	0	0	0	0	0	0	1,530,445	1,530,445	0	645,956	645,956
7		CD-AA	40,996,019	0	0	29,658,980	29,658,980	0	0	7,953,638	7,953,638	0	3,383,401	3,383,401
9		CD-WA / ID / AN	26,780	0	21,215	0	21,215	0	5,565	0	5,565	0	0	0
		TOTAL ACCOUNT	46,122,426	2,075,775	44,739	30,482,907	32,603,421	0	5,565	9,484,083	9,489,648	0	4,029,357	4,029,357
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	63,290	0	0	63,290	63,290	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,959,642	0	0	2,141,183	2,141,183	0	0	574,200	574,200	0	244,259	244,259
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,035,689	0	0	2,204,473	2,204,473	0	0	585,726	585,726	1,231	244,259	245,490
	TOTAL		55,974,347	2,228,954	44,739	36,934,203	39,207,896	964,981	186,602	10,685,247	11,836,830	411,357	4,518,264	4,929,621

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended April 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

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

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

RESULTS OF OPERATIONS	Report ID: C-WKC-1A
COMMON WORKING CAPITAL	
For Month Ended April 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****			
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total	
1	151120	FUEL STOCK COAL-COLSTRIP		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: