

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended March 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	133,404,423	84,701,087	48,703,336
	Adjustments			
	Adjusted Net Operating Income (Loss)	133,404,423	84,701,087	48,703,336
E-APL	Electric Net Rate Base	1,811,865,681	1,178,326,702	633,538,979
	RATE OF RETURN	7.363%	7.188%	7.688%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended March 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12-31-2012	100.000%	65.010%	34.990%
2	Input	Number of Customers Percent	03-31-2013	361,167 100.000%	237,020 65.626%	124,147 34.374%
3	E-OPS	Direct Distribution Operating Expense Percent		23,212,261 100.000%	15,494,827 66.753%	7,717,434 33.247%
	Input	Jurisdictional 4-Factor Ratio	12-31-2012			
		Direct O & M Accts 500 - 598		20,221,960	13,135,421	7,086,539
		Direct O & M Accts 901 - 935		27,780,483	19,758,209	8,022,274
		Total		48,002,443	32,893,630	15,108,813
		Percentage		100.000%	68.525%	31.475%
		Direct Labor Accts 500 - 598		13,459,589	8,757,716	4,701,873
		Direct Labor Accts 901 - 935		6,280,527	4,982,574	1,297,953
		Total		19,740,116	13,740,290	5,999,826
		Percentage		100.000%	69.606%	30.394%
		Number of Customers		362,462	237,724	124,738
		Percentage		100.000%	65.586%	34.414%
		Net Direct Plant		865,560,849	556,413,691	309,147,158
		Percentage		100.000%	64.284%	35.716%
4		Total Percentages Percent		400.000% 100.000%	268.000% 67.000%	132.000% 33.000%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended March 31, 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%

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RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended March 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho		
Input		Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
		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%

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RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended March 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2013			
		Direct O & M Accts 500 - 894	65,927,810	60,243,237	5,684,573	0
		Direct O & M Accts 901 - 935	37,981,681	29,854,933	8,126,748	0
		Adjustments	0	0	0	0
		Total	103,909,491	90,098,170	13,811,321	0
		Percentage	100.000%	86.708%	13.292%	0.000%
		Direct Labor Accts 500 - 894	61,509,081	51,029,386	10,479,695	0
		Direct Labor Accts 901 - 935	3,968,432	3,333,358	635,074	0
		Total	65,477,513	54,362,744	11,114,769	0
		Percentage	100.000%	83.025%	16.975%	0.000%
		Number of Customers at	588,681	362,462	226,219	0
		Percentage	100.000%	61.572%	38.428%	0.000%
		Net Direct Plant	2,348,249,795	2,009,605,786	338,644,009	0
		Percentage	100.000%	85.579%	14.421%	0.000%
		Total Percentages	400.000%	316.884%	83.116%	0.000%
9		Average (CD AN/ID/WA)	100.000%	79.221%	20.779%	0.000%
10	E-PLT	Net Electric Distribution Plant	830,068,541	530,536,726	299,531,815	
		Percent	100.000%	63.915%	36.085%	
11		Book Depreciation	83,020,577	54,334,609	28,685,968	
		Percent	100.000%	65.447%	34.553%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended March 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	<u>2,093,503,161</u> <u>100.000%</u>	<u>1,354,290,980</u> <u>64.690%</u>	<u>739,212,181</u> <u>35.310%</u>
13	E-PLT	Net Electric General Plant Percent	<u>162,999,832</u> <u>100.000%</u>	<u>107,353,393</u> <u>65.861%</u>	<u>55,646,439</u> <u>34.139%</u>
14		Net Allocated Schedule M's Percent	<u>-90,177,604</u> <u>100.000%</u>	<u>-58,907,226</u> <u>65.324%</u>	<u>-31,270,378</u> <u>34.676%</u>
99	Input	Not Allocated	<u>0.000%</u>	<u>0.000%</u>	<u>0.000%</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	317,867,161	0	317,867,161	214,555,143	0	214,555,143	103,312,018	0	103,312,018
99	442200	Commercial - Firm & Int.	286,251,276	0	286,251,276	201,969,989	0	201,969,989	84,281,287	0	84,281,287
1	442300	Industrial	120,277,997	0	120,277,997	57,076,736	0	57,076,736	63,201,261	0	63,201,261
99	444000	Public Street & Highway Lighting	7,269,834	0	7,269,834	4,877,646	0	4,877,646	2,392,188	0	2,392,188
99	448000	Interdepartmental Revenue	1,045,627	0	1,045,627	837,541	0	837,541	208,086	0	208,086
99	499XXX	Unbilled Revenue	(5,951,155)	0	(5,951,155)	(4,099,813)	0	(4,099,813)	(1,851,342)	0	(1,851,342)
TOTAL SALES TO ULTIMATE CUSTOMERS			726,760,740	0	726,760,740	475,217,242	0	475,217,242	251,543,498	0	251,543,498
1	447XXX	Sales for Resale	0	156,646,404	156,646,404	0	101,835,827	101,835,827	0	54,810,577	54,810,577
TOTAL SALES OF ELECTRICITY			726,760,740	156,646,404	883,407,144	475,217,242	101,835,827	577,053,069	251,543,498	54,810,577	306,354,075
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	557,976	0	557,976	352,728	0	352,728	205,248	0	205,248
1	453000	Sales of Water & Water Power	0	476,150	476,150	0	309,545	309,545	0	166,605	166,605
1	454000	Rent from Electric Property	2,945,068	49,670	2,994,738	1,959,775	32,290	1,992,065	985,293	17,380	1,002,673
1	456XXX	Other Electric Revenues	245,719	154,061,268	154,306,987	186,568	100,155,230	100,341,798	59,151	53,906,038	53,965,189
TOTAL OTHER OPERATING REVENUE			3,748,763	154,587,088	158,335,851	2,499,071	100,497,065	102,996,136	1,249,692	54,090,023	55,339,715
TOTAL ELECTRIC REVENUE			730,509,503	311,233,492	1,041,742,995	477,716,313	202,332,892	680,049,205	252,793,190	108,900,600	361,693,790
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	358,573	358,573	0	233,108	233,108	0	125,465	125,465
1	501000	Fuel	0	28,054,164	28,054,164	0	18,238,012	18,238,012	0	9,816,152	9,816,152
1	502000	Steam Expense	0	4,221,435	4,221,435	0	2,744,355	2,744,355	0	1,477,080	1,477,080
1	505000	Electric Expense	0	916,455	916,455	0	595,787	595,787	0	320,668	320,668
1	506000	Miscellaneous Steam Power Generation Expense	0	2,389,102	2,389,102	0	1,553,155	1,553,155	0	835,947	835,947
1	507000	Rent	0	28,293	28,293	0	18,393	18,393	0	9,900	9,900
MAINTENANCE											
1	510000	Supervision & Engineering	0	453,191	453,191	0	294,619	294,619	0	158,572	158,572
1	511000	Structures	0	684,253	684,253	0	444,833	444,833	0	239,420	239,420
1	512000	Boiler Plant	0	5,273,615	5,273,615	0	3,428,377	3,428,377	0	1,845,238	1,845,238
1	513000	Electric Plant	0	677,948	677,948	0	440,734	440,734	0	237,214	237,214
1	514000	Miscellaneous Steam Plant	0	616,794	616,794	0	400,978	400,978	0	215,816	215,816
TOTAL STEAM POWER GENERATION EXP			0	43,673,823	43,673,823	0	28,392,351	28,392,351	0	15,281,472	15,281,472

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,219,519	2,219,519	0	1,442,909	1,442,909	0	776,610	776,610
1	536000	Water for Power	0	1,193,444	1,193,444	0	775,858	775,858	0	417,586	417,586
1	537000	Hydraulic Expense	4,389,708	2,890,607	7,280,315	2,684,810	1,879,184	4,563,994	1,704,898	1,011,423	2,716,321
1	538000	Electric Expense	0	6,426,739	6,426,739	0	4,178,023	4,178,023	0	2,248,716	2,248,716
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	596,964	596,964	0	388,086	388,086	0	208,878	208,878
1	540000	Rent	0	1,293,605	1,293,605	0	840,973	840,973	0	452,632	452,632
1	540100	MT Trust Funds Land Settlement Rents	5,540,662	0	5,540,662	3,612,231	0	3,612,231	1,928,431	0	1,928,431
		MAINTENANCE									
1	541000	Supervision & Engineering	0	590,206	590,206	0	383,693	383,693	0	206,513	206,513
1	542000	Structures	0	582,164	582,164	0	378,465	378,465	0	203,699	203,699
1	543000	Reservoirs, Dams, & Waterways	0	1,377,418	1,377,418	0	895,459	895,459	0	481,959	481,959
1	544000	Electric Plant	0	2,950,216	2,950,216	0	1,917,935	1,917,935	0	1,032,281	1,032,281
1	545000	Miscellaneous Hydraulic Plant	0	407,409	407,409	0	264,857	264,857	0	142,552	142,552
		TOTAL HYDRO POWER GENERATION EXP	9,930,370	20,528,291	30,458,661	6,297,041	13,345,442	19,642,483	3,633,329	7,182,849	10,816,178
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	932,696	932,696	0	606,346	606,346	0	326,350	326,350
1	547000	Fuel	0	71,687,391	71,687,391	0	46,603,973	46,603,973	0	25,083,418	25,083,418
1	548000	Generation Expense	0	2,260,137	2,260,137	0	1,469,315	1,469,315	0	790,822	790,822
1	549000	Miscellaneous Other Power Generation Expense	0	575,678	575,678	0	374,248	374,248	0	201,430	201,430
1	550000	Rent	0	56,427	56,427	0	36,683	36,683	0	19,744	19,744
		MAINTENANCE									
1	551000	Supervision & Engineering	0	1,753,641	1,753,641	0	1,140,042	1,140,042	0	613,599	613,599
1	552000	Structures	0	28,630	28,630	0	18,612	18,612	0	10,018	10,018
1	553000	Generating & Electric Equipment	0	7,304,656	7,304,656	0	4,748,757	4,748,757	0	2,555,899	2,555,899
1	554000	Miscellaneous Other Power Generation Plant	0	183,623	183,623	0	119,373	119,373	0	64,250	64,250
		TOTAL OTHER POWER GENERATION EXP	0	84,782,879	84,782,879	0	55,117,349	55,117,349	0	29,665,530	29,665,530
		OTHER POWER SUPPLY EXPENSE:									
E-555	555XXX	Purchased Power	18,308,341	222,283,571	240,591,912	0	144,506,550	144,506,550	18,308,341	77,777,021	96,085,362
1	556000	System Control & Load Dispatching	0	875,888	875,888	0	569,415	569,415	0	306,473	306,473
E-557	557XXX	Other Expense	11,824,102	133,027,105	144,851,207	8,351,083	86,480,921	94,832,004	3,473,019	46,546,184	50,019,203
		TOTAL OTHER POWER SUPPLY EXPENSE	30,132,443	356,186,564	386,319,007	8,351,083	231,556,886	239,907,969	21,781,360	124,629,678	146,411,038
		TOTAL PRODUCTION OPERATING EXP	40,062,813	505,171,557	545,234,370	14,648,124	328,412,028	343,060,152	25,414,689	176,759,529	202,174,218

RESULTS OF OPERATIONS	Report ID: E-OPS-12A
ELECTRIC OPERATING STATEMENT	
For Twelve Months Ended March 31, 2013	

AVISTA UTILITIES

Average of Monthly Averages Basis		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	2,298,548	2,298,548	0	1,494,286	1,494,286	0	804,262	804,262
1	561000	Load Dispatching	0	2,130,851	2,130,851	0	1,385,266	1,385,266	0	745,585	745,585
1	562000	Station Expense	0	366,875	366,875	0	238,505	238,505	0	128,370	128,370
1	563000	Overhead Line Expense	0	430,727	430,727	0	280,016	280,016	0	150,711	150,711
1	565000	Transmission of Electricity by Others	0	17,487,416	17,487,416	0	11,368,569	11,368,569	0	6,118,847	6,118,847
1	566000	Miscellaneous Transmission Expense	0	1,990,964	1,990,964	0	1,294,326	1,294,326	0	696,638	696,638
1	567000	Rent	0	112,742	112,742	0	73,294	73,294	0	39,448	39,448
		MAINTENANCE									
1	568000	Supervision & Engineering	0	2,134,933	2,134,933	0	1,387,920	1,387,920	0	747,013	747,013
1	569000	Structures	54,702	160,364	215,066	44,037	104,253	148,290	10,665	56,111	66,776
1	570000	Station Equipment	13,711	1,179,862	1,193,573	13,711	767,028	780,739	0	412,834	412,834
1	571000	Overhead Lines	26,349	1,707,924	1,734,273	3,541	1,110,321	1,113,862	22,808	597,603	620,411
1	572000	Underground Lines	0	6,887	6,887	0	4,477	4,477	0	2,410	2,410
1	573000	Service Miscellaneous	2,328	93,477	95,805	2,328	60,769	63,097	0	32,708	32,708
		TOTAL TRANSMISSION OPERATING EXP	97,090	30,101,570	30,198,660	63,617	19,569,030	19,632,647	33,473	10,532,540	10,566,013
E-DEPX		Depreciation Expense-Production	0	27,229,389	27,229,389	0	17,701,826	17,701,826	0	9,527,563	9,527,563
E-DEPX		Depreciation Expense-Transmission	0	10,548,620	10,548,620	0	6,857,658	6,857,658	0	3,690,962	3,690,962
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,014,579	1,014,579	0	659,578	659,578	0	355,001	355,001
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(179,994)	0	(179,994)	179,994	0	179,994
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,020	141,085	0	69,980	69,980
99	407331	Amortization of BPA Parallel Capacity Support	11,969,611	0	11,969,611	8,123,063	0	8,123,063	3,846,548	0	3,846,548
1	407333	Amortization of CDA Settlement Costs	0	42,915	42,915	0	27,899	27,899	0	15,016	15,016
99	407335	Amortization of ID DSIT	(1,668,342)	0	(1,668,342)	0	0	0	(1,668,342)	0	(1,668,342)
99	407350	Amortization of WA Renewable Energy Credits	354,308	0	354,308	354,308	0	354,308	0	0	0
99	407351	Amortization of CNC Transmission	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	407360	Amortization of CS2 & COLSTRIP O&M	377,133	0	377,133	146,628	0	146,628	230,505	0	230,505
99	407362	Amortization of LIDAR O&M	661,557	0	661,557	661,557	0	661,557	0	0	0
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Amortization of CDA Settlement - Allocated	0	883,612	883,612	0	574,436	574,436	0	309,176	309,176
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407395	Optional Renewable Power Revenue Offset	231,232	0	231,232	176,797	0	176,797	54,435	0	54,435
99	407403	Amortization of Disallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	379,375	0	379,375	0	0	0	379,375	0	379,375
99	407450/407499	Amortization of BPA Residential Exchange Credit	(12,330,149)	0	(12,330,149)	(8,480,197)	0	(8,480,197)	(3,849,952)	0	(3,849,952)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(5,901,415)	0	(5,901,415)	(3,781,109)	0	(3,781,109)	(2,120,306)	0	(2,120,306)
99	407462	Amortization of Deferred LIDAR O&M	(897,690)	0	(897,690)	(897,690)	0	(897,690)	0	0	0
99	407495	Optional Renew Solar Project Offset	0	(7,714)	(7,714)	0	(5,015)	(5,015)	0	(2,699)	(2,699)
99	407496	Def Palouse Wind & Thornton Sw St	(91,136)	0	(91,136)	(91,136)	0	(91,136)	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	18,126,768	18,126,768	0	11,784,212	11,784,212	0	6,342,556	6,342,556
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(2,380,993)	58,038,169	55,657,176	293,281	37,730,614	38,023,895	(2,674,274)	20,307,555	17,633,281
		TOTAL PRODUCTION & TRANSMISSION EXPEN	37,778,910	593,311,296	631,090,206	15,005,022	385,711,672	400,716,694	22,773,888	207,599,624	230,373,512

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	320,448	1,925,736	2,246,184	207,014	1,285,487	1,492,501	113,434	640,249	753,683
3	582000	Station Expense	611,101	50,943	662,044	369,516	34,006	403,522	241,585	16,937	258,522
3	583000	Overhead Line Expense	2,314,928	567,162	2,882,090	1,591,105	378,598	1,969,703	723,823	188,564	912,387
3	584000	Underground Line Expense	1,079,054	0	1,079,054	638,200	0	638,200	440,854	0	440,854
3	585000	Street Light & Signal System Operation Expense	150,123	0	150,123	22,013	0	22,013	128,110	0	128,110
3	586000	Meter Expense	2,197,424	81,862	2,279,286	1,728,581	54,645	1,783,226	468,843	27,217	496,060
3	587000	Customer Installations Expense	551,565	121,454	673,019	297,882	81,074	378,956	253,683	40,380	294,063
3	588000	Miscellaneous Distribution Expense	3,945,765	3,408,594	7,354,359	2,681,190	2,275,339	4,956,529	1,264,575	1,133,255	2,397,830
3	589000	Rent	3,945	232,379	236,324	3,605	155,120	158,725	340	77,259	77,599
		MAINTENANCE:									
3	590000	Supervision & Engineering	291,479	1,323,601	1,615,080	195,418	883,543	1,078,961	96,061	440,058	536,119
3	591000	Structures	298,915	895	299,810	158,340	597	158,937	140,575	298	140,873
3	592000	Station Equipment	686,960	188,211	875,171	520,535	125,636	646,171	166,425	62,575	229,000
3	593000	Overhead Lines	8,191,408	45,457	8,236,865	5,342,258	30,344	5,372,602	2,849,150	15,113	2,864,263
3	594000	Underground Lines	1,014,317	0	1,014,317	591,284	0	591,284	423,033	0	423,033
3	595000	Line Transformers	522,667	394,684	917,351	420,499	263,463	683,962	102,168	131,221	233,389
3	596000	Street Light & Signal System Maintenance Exp	667,297	0	667,297	447,251	0	447,251	220,046	0	220,046
3	597000	Meters	58,718	0	58,718	27,782	0	27,782	30,936	0	30,936
3	598000	Miscellaneous Distribution Expense	306,147	149,038	455,185	252,354	99,487	351,841	53,793	49,551	103,344
		TOTAL DISTRIBUTION OPERATING EXP	23,212,261	8,490,016	31,702,277	15,494,827	5,667,339	21,162,166	7,717,434	2,822,677	10,540,111
E-DEPX		Depreciation Expense-Distribution	32,240,848	0	32,240,848	21,143,722	0	21,143,722	11,097,126	0	11,097,126
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,986	0	26,986	26,986	0	26,986	0	0	0
E-OTX		Taxes Other Than FIT-Distribution	45,894,206	0	45,894,206	39,738,808	0	39,738,808	6,155,398	0	6,155,398
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	78,162,040	0	78,162,040	60,909,516	0	60,909,516	17,252,524	0	17,252,524
		TOTAL DISTRIBUTION EXPENSES	101,374,301	8,490,016	109,864,317	76,404,343	5,667,339	82,071,682	24,969,958	2,822,677	27,792,635

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	512,504	512,504	0	336,336	336,336	0	176,168	176,168
2	902000	Meter Reading Expenses	2,775,639	95,176	2,870,815	2,407,031	62,460	2,469,491	368,608	32,716	401,324
E-903	903XXX	Customer Records & Collection Expenses	1,821,213	6,446,430	8,267,643	1,203,279	4,230,534	5,433,813	617,934	2,215,896	2,833,830
2	904000	Uncollectible Accounts	0	2,005,239	2,005,239	0	1,315,958	1,315,958	0	689,281	689,281
2	905000	Misc Customer Accounts	0	233,359	233,359	0	153,144	153,144	0	80,215	80,215
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,596,852	9,292,708	13,889,560	3,610,310	6,098,432	9,708,742	986,542	3,194,276	4,180,818
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	21,066,517	328,793	21,395,310	15,323,563	215,774	15,539,337	5,742,954	113,019	5,855,973
2	909000	Advertising	16,390	1,063,749	1,080,139	1,430	698,096	699,526	14,960	365,653	380,613
2	910000	Misc Customer Service & Info Exp	0	193,475	193,475	0	126,970	126,970	0	66,505	66,505
TOTAL CUSTOMER SERVICE & INFO EXP			21,082,907	1,586,017	22,668,924	15,324,993	1,040,840	16,365,833	5,757,914	545,177	6,303,091
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	11,523	11,523	0	7,562	7,562	0	3,961	3,961
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	11,523	11,523	0	7,562	7,562	0	3,961	3,961
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	603,611	30,752,621	31,356,232	481,306	20,604,256	21,085,562	122,305	10,148,365	10,270,670
4	921000	Office Supplies & Expenses	101,045	4,101,631	4,202,676	101,016	2,748,093	2,849,109	29	1,353,538	1,353,567
4	922000	Admin Exp Transferred-Credit	0	(72,834)	(72,834)	0	(48,799)	(48,799)	0	(24,035)	(24,035)
4	923000	Outside Services Employed	49,197	11,156,895	11,206,092	49,197	7,475,120	7,524,317	0	3,681,775	3,681,775
4	924000	Property Insurance Premium	0	1,359,473	1,359,473	0	910,847	910,847	0	448,626	448,626
4	925XXX	Injuries and Damages	25,226	2,048,429	2,073,655	23,796	1,372,447	1,396,243	1,430	675,982	677,412
4	926XXX	Employee Pensions and Benefits	254,518	945,941	1,200,459	187,931	633,780	821,711	66,587	312,161	378,748
4	927000	Franchise Requirements	5,747	0	5,747	0	0	0	5,747	0	5,747
1	928000	Regulatory Commission Expenses	2,989,129	3,653,984	6,643,113	2,044,767	2,375,455	4,420,222	944,362	1,278,529	2,222,891
4	930000	Miscellaneous General Expenses	105,160	3,147,419	3,252,579	72,129	2,108,771	2,180,900	33,031	1,038,648	1,071,679
4	931000	Rents	32,744	944,292	977,036	23,064	632,676	655,740	9,680	311,616	321,296
4	935000	Maintenance of General Plant	817,414	7,069,216	7,886,630	358,269	4,736,375	5,094,644	459,145	2,332,841	2,791,986
TOTAL ADMIN & GEN OPERATING EXP			4,983,791	65,107,067	70,090,858	3,341,475	43,549,021	46,890,496	1,642,316	21,558,046	23,200,362

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended March 31, 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	1,734,055	11,168,618	12,902,673	1,116,686	7,482,974	8,599,660	617,369	3,685,644	4,303,013
E-AMTX		Amortization Expense-General Plant - 303000	0	49,421	49,421	0	32,959	32,959	0	16,462	16,462
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	373,724	6,053,501	6,427,225	368,988	4,055,846	4,424,834	4,736	1,997,655	2,002,391
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	29,719	29,719	0	19,912	19,912	0	9,807	9,807
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	2,107,779	17,301,259	19,409,038	1,485,674	11,591,691	13,077,365	622,105	5,709,568	6,331,673
		TOTAL ADMIN & GENERAL EXPENSES	7,091,570	82,408,326	89,499,896	4,827,149	55,140,712	59,967,861	2,264,421	27,267,614	29,532,035
		TOTAL EXPENSES BEFORE FIT	171,924,540	695,099,886	867,024,426	115,171,817	453,666,557	568,838,374	56,752,723	241,433,329	298,186,052
		NET OPERATING INCOME (LOSS) BEFORE FIT			174,718,569			111,210,831			63,507,738
E-FIT		FEDERAL INCOME TAX--Normal Accrual			20,616,771			12,691,758			7,925,013
E-FIT		DEFERRED FEDERAL INCOME TAX			20,904,639			13,952,728			6,951,911
E-FIT		AMORTIZED ITC - NOXON			(207,264)			(134,742)			(72,522)
		ELECTRIC NET OPERATING INCOME (LOSS)			133,404,423			84,701,087			48,703,336

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.626%	34.374%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.753%	33.247%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended March 31, 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	183,461,395	183,461,395	0	119,268,253	119,268,253	0	64,193,142	64,193,142
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	18,308,341	0	18,308,341	0	0	0	18,308,341	0	18,308,341
1	555550	Non Monetary - Exchange Power	0	(10,552)	(10,552)	0	(6,860)	(6,860)	0	(3,692)	(3,692)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	38,212,618	38,212,618	0	24,842,023	24,842,023	0	13,370,595	13,370,595
1	555710	Intercompany Purchase	0	620,110	620,110	0	403,134	403,134	0	216,976	216,976
TOTAL ACCOUNT 555			18,308,341	222,283,571	240,591,912	0	144,506,550	144,506,550	18,308,341	77,777,021	96,085,362

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-557-12A
For Twelve Months Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,928,105	5,928,105	0	3,853,861	3,853,861	0	2,074,244	2,074,244
1	557010	Other Power Supply Expense - Financial	0	12,896,322	12,896,322	0	8,383,899	8,383,899	0	4,512,423	4,512,423
1	557150	Fuel - Economic Dispatch	0	67,021,654	67,021,654	0	43,570,777	43,570,777	0	23,450,877	23,450,877
1	557160	Power Supply Expense - Miscellaneous	188,275	709,424	897,699	188,275	461,197	649,472	0	248,227	248,227
99	557161	Unbilled Add-Ons	(493,814)	0	(493,814)	(245,907)	0	(245,907)	(247,907)	0	(247,907)
1	557170	Broker Fees - Power	0	964,796	964,796	0	627,214	627,214	0	337,582	337,582
1	557171	REC Broker Fees	13,922	11,952	25,874	13,922	7,770	21,692	0	4,182	4,182
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	8,270,018	0	8,270,018	8,270,018	0	8,270,018	0	0	0
99	557270	Other Power Supply Expense - Other Exp	171,910	0	171,910	171,910	0	171,910	0	0	0
99	557290	Washington ERM Amortization	(874,703)	0	(874,703)	(874,703)	0	(874,703)	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	330,070	0	330,070	330,070	0	330,070	0	0	0
99	557380	Idaho PCA Deferred	3,622,955	0	3,622,955	0	0	0	3,622,955	0	3,622,955
99	557390	Idaho PCA Amortization	(223,233)	0	(223,233)	0	0	0	(223,233)	0	(223,233)
1	557395	Optional Renewable Power Expense Offset	0	(133,783)	(133,783)	0	(86,972)	(86,972)	0	(46,811)	(46,811)
1	557610	Other Expenses - Exposure	0	(26,526)	(26,526)	0	(17,245)	(17,245)	0	(9,281)	(9,281)
1	557700	Turbine Gas Bookout Expense	0	3,056,481	3,056,481	0	1,987,018	1,987,018	0	1,069,463	1,069,463
1	557711	Turbine Gas Bookout Offset	0	(3,056,481)	(3,056,481)	0	(1,987,018)	(1,987,018)	0	(1,069,463)	(1,069,463)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	45,655,161	45,655,161	0	29,680,420	29,680,420	0	15,974,741	15,974,741
TOTAL ACCOUNT 557			11,824,102	133,027,105	144,851,207	8,351,083	86,480,921	94,832,004	3,473,019	46,546,184	50,019,203

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-12A
For Twelve Months Ended March 31, 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	1,821,213	6,446,430	8,267,643	1,203,279	4,230,534	5,433,813	617,934	2,215,896	2,833,830
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	1,821,213	6,446,430	8,267,643	1,203,279	4,230,534	5,433,813	617,934	2,215,896	2,833,830

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.626%	34.374%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.690%	35.310%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended March 31, 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	908000	Customer Assistance Expense	361,210	328,793	690,003	302,270	215,774	518,044	58,940	113,019	171,959
99	908600	Public Purpose Tariff Rider Expense Offset	21,343,831	0	21,343,831	15,450,755	0	15,450,755	5,893,076	0	5,893,076
99	908610	Limited Income Tax Refund Program	223,651	0	223,651	223,651	0	223,651	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(862,175)	0	(862,175)	(653,113)	0	(653,113)	(209,062)	0	(209,062)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			21,066,517	328,793	21,395,310	15,323,563	215,774	15,539,337	5,742,954	113,019	5,855,973

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.626%	34.374%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended March 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.04%	53.04%
2	Cost of Debt		5.713%	5.807%
	Total Weighted Cost		3.030%	3.080%
E-APL	Net Rate Base	1,811,865,681	1,178,326,702	633,538,979
	Interest Deduction for FIT Calculation	55,216,300	35,703,299	19,513,001
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC FEDERAL INCOME TAXES	E-FIT-12A
For Twelve Months Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,041,742,995	680,049,205	361,693,790	
E-OPS	Less: Operating & Maintenance Expense	713,796,172	456,827,598	256,968,574	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	89,207,280	60,487,756	28,719,524	
E-OTX	Less: Taxes Other than FIT	64,020,974	51,523,020	12,497,954	
	Net Operating Income Before FIT	174,718,569	111,210,831	63,507,738	
E-INT	Less: Interest Expense	55,216,300	35,703,299	19,513,001	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(179,994)	179,994	
E-SCM	Plus: Schedule M Adjustments	(53,459,506)	(34,785,141)	(18,674,365)	
	Taxable Net Operating Income	66,042,763	40,902,385	25,140,378	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	23,114,967	14,315,835	8,799,132	
1	Production Tax Credit	(185,752)	(120,757)	(64,995)	
1	Investment Tax Credit - Noxon *	(2,312,444)	(1,503,320)	(809,124)	
	Total Net Federal Income Tax	20,616,771	12,691,758	7,925,013	
E-DTE	Deferred FIT	20,904,639	13,952,728	6,951,911	
1	411400 Amortized Investment Tax Credit - Noxon	(207,264)	(134,742)	(72,522)	
	Total Net FIT/Deferred FIT	41,314,146	26,509,744	14,804,402	
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
ELECTRIC SCHEDULE M ITEMS
For Twelve Months Ended March 31, 2013
Average of Monthly Averages Basis

Report ID:
E-SCM-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	34,375,612	56,093,847	90,469,459	22,656,381	36,810,752	59,467,133	11,719,231	19,283,095	31,002,326
12	997001	Contributions In Aid of Construction	0	3,552,867	3,552,867	0	2,298,350	2,298,350	0	1,254,517	1,254,517
2	997002	Injuries and Damages	0	(1,299,960)	(1,299,960)	0	(853,112)	(853,112)	0	(446,848)	(446,848)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
99	997004	Boulder Park Write Off	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
4	997005	FAS106 Current Retiree Medical Accrual	0	4,389,852	4,389,852	0	2,941,201	2,941,201	0	1,448,651	1,448,651
99	997007	Idaho PCA	3,884,385	0	3,884,385	0	0	0	3,884,385	0	3,884,385
99	997008	Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009	Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(21,992)	(21,992)	0	(11,836)	(11,836)
4	997015	Airplane Lease Payments	0	386,434	386,434	0	258,911	258,911	0	127,523	127,523
12	997016	Redemption Expense Amortization	0	1,530,695	1,530,695	0	990,207	990,207	0	540,488	540,488
99	997017	Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	997018	DSM Tariff Rider	(10,916,089)	0	(10,916,089)	(7,236,421)	0	(7,236,421)	(3,679,668)	0	(3,679,668)
1	997019	CSS Temporary Service Fees	58,486	0	58,486	8,190	0	8,190	50,296	0	50,296
4	997020	FAS87 Current Pension Accrual	0	(8,970,487)	(8,970,487)	0	(6,010,226)	(6,010,226)	0	(2,960,261)	(2,960,261)
99	997021	Wartsilla Generators Amortization	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
99	997024	Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027	Uncollectibles	0	(26,526)	(26,526)	0	(17,408)	(17,408)	0	(9,118)	(9,118)
99	997028	RTO Funding Amortization	0	0	0	0	0	0	0	0	0
99	997029	FAS106 Post Retirement Benefits	254,518	0	254,518	187,931	0	187,931	66,587	0	66,587
12	997032	Interest Rate Swaps	0	(12,346,119)	(12,346,119)	0	(7,986,704)	(7,986,704)	0	(4,359,415)	(4,359,415)
99	997033	BPA Residential Exchange	(684,233)	0	(684,233)	(603,487)	0	(603,487)	(80,746)	0	(80,746)
99	997034	Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1	997041	Rathdrum Turbine Lease, Tax	0	(377,967)	(377,967)	0	(245,716)	(245,716)	0	(132,251)	(132,251)
99	997043	Washington Deferred Power Costs	7,476,089	0	7,476,089	7,476,089	0	7,476,089	0	0	0
1	997044	Non-Monetary Power Costs	0	(10,552)	(10,552)	0	(6,860)	(6,860)	0	(3,692)	(3,692)
1	997045	Section 199 Manufacturing Deduction	0	(2,218,248)	(2,218,248)	0	(1,442,083)	(1,442,083)	0	(776,165)	(776,165)
4	997046	Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047	Clark Fork Preventive Maint. Exp (PME's)	266,561	0	266,561	0	0	0	266,561	0	266,561
12	997048	AFUDC	0	(2,153,130)	(2,153,130)	0	(1,392,860)	(1,392,860)	0	(760,270)	(760,270)
11	997049	Tax Depreciation	0	(135,102,044)	(135,102,044)	0	(88,420,235)	(88,420,235)	0	(46,681,809)	(46,681,809)
99	997050	CS2 Levelized Return	379,375	0	379,375	0	0	0	379,375	0	379,375
99	997051	Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
4	997052	Noxon Spill	0	0	0	0	0	0	0	0	0
99	997053	Renewable Energy Cert Fees	0	23,078	23,078	0	15,462	15,462	0	7,616	7,616
99	997054	Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058	Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS		Report ID: E-SCM-12A
ELECTRIC SCHEDULE M ITEMS		
For Twelve Months Ended March 31, 2013 Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	11,065	200,000	211,065	11,065	130,020	141,085	0	69,980	69,980
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	1,547,274	1,730,367	152,118	1,005,883	1,158,001	30,975	541,391	572,366
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(982,620)	0	(982,620)	(778,171)	0	(778,171)	(204,449)	0	(204,449)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
1	997073	DSTT Amortization - ID	(2,361,361)	0	(2,361,361)	0	0	0	(2,361,361)	0	(2,361,361)
11	997080	Book Transportation Depreciation	0	4,633,053	4,633,053	0	3,032,194	3,032,194	0	1,600,859	1,600,859
1	997081	Deferred Compensation	0	(8,606)	(8,606)	0	(5,766)	(5,766)	0	(2,840)	(2,840)
1	997082	Meal Disallowances	0	335,071	335,071	0	224,498	224,498	0	110,573	110,573
1	997083	Paid Time Off	0	(10,220)	(10,220)	0	(6,847)	(6,847)	0	(3,373)	(3,373)
2	997084	Customer Uncollectibles	0	(325,484)	(325,484)	0	(213,602)	(213,602)	0	(111,882)	(111,882)
99	997088	Deferred O&M Colstrip & CS2	(5,524,282)	0	(5,524,282)	(3,634,481)	0	(3,634,481)	(1,889,801)	0	(1,889,801)
99	997089	CNC Transmission	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	997091	LIDAR O&M Reg Def DFIT	(236,133)	0	(236,133)	(236,133)	0	(236,133)	0	0	0
99	997092	Smart Grid	1,044,031	0	1,044,031	1,044,031	0	1,044,031	0	0	0
99	997093	EWEB Renewable Energy Credits	(118,825)	0	(118,825)	(118,825)	0	(118,825)	0	0	0
99	997094	Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095	WA REC Deferral	426,729	0	426,729	426,729	0	426,729	0	0	0
99	997096	CDA Settlement Costs	0	13,395	13,395	0	8,708	8,708	0	4,687	4,687
99	997097	BPA Parallel Capacity	3,846,548	0	3,846,548	0	0	0	3,846,548	0	3,846,548
TOTAL SCHEDULE M ADJUSTMENTS			36,718,099	(90,177,605)	(53,459,506)	24,122,084	(58,907,225)	(34,785,141)	12,596,015	(31,270,380)	(18,674,365)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.626%	34.374%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.753%	33.247%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.915%	36.085%
E-ALL	11	Book Depreciation	100.000%	65.447%	34.553%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.690%	35.310%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

ELECTRIC DEFERRED INCOME TAX EXPENSES

For Twelve Months Ended March 31, 2013

Average of Monthly Averages Basis

Report ID:

E-DTE-12A

AVISTA UTILITIES

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

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	20,370,198	20,370,198	0	13,306,628	13,306,628	0	7,063,570	7,063,570
99	410100	Deferred Federal Income Tax Expense - Washington	3,326,170	0	3,326,170	3,326,170	0	3,326,170	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,038,482	0	1,038,482	0	0	0	1,038,482	0	1,038,482
	410100	Total	4,364,652	20,370,198	24,734,850	3,326,170	13,306,628	16,632,798	1,038,482	7,063,570	8,102,052
14	411100	Deferred Federal Income Tax Expense - Allocated	0	513,045	513,045	0	335,142	335,142	0	177,903	177,903
99	411100	Deferred Federal Income Tax Expense - Washington	(3,015,212)	0	(3,015,212)	(3,015,212)	0	(3,015,212)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,328,044)	0	(1,328,044)	0	0	0	(1,328,044)	0	(1,328,044)
	411100	Total	(4,343,256)	513,045	(3,830,211)	(3,015,212)	335,142	(2,680,070)	(1,328,044)	177,903	(1,150,141)
Total Deferred Federal Income Tax Expense			21,396	20,883,243	20,904,639	310,958	13,641,770	13,952,728	(289,562)	7,241,473	6,951,911

E-ALL	14	Net Allocated Schedule M's	100.000%	65.324%	34.676%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended March 31, 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	31,284	31,284	0	20,338	20,338	0	10,946	10,946
1	408140	State Kwh Generation Tax	0	1,534,501	1,534,501	0	997,579	997,579	0	536,922	536,922
1	408150	R&P Property Tax--Production	0	11,880,489	11,880,489	0	7,723,506	7,723,506	0	4,156,983	4,156,983
1	408180	R&P Property Tax--Transmission	0	4,260,249	4,260,249	0	2,769,588	2,769,588	0	1,490,661	1,490,661
1	409100	State Income Tax--Montana & Oregon	0	420,245	420,245	0	273,201	273,201	0	147,044	147,044
		TOTAL PRODUCTION & TRANSMISSION	0	18,126,768	18,126,768	0	11,784,212	11,784,212	0	6,342,556	6,342,556
DISTRIBUTION											
99	408110	State Excise Tax	18,513,446	0	18,513,446	18,513,446	0	18,513,446	0	0	0
99	408120	Municipal Occupation & License Tax	19,952,653	0	19,952,653	16,808,935	0	16,808,935	3,143,718	0	3,143,718
99	408160	Miscellaneous State or Local Tax--WA & ID	68	0	68	0	0	0	68	0	68
99	408170	R&P Property Tax--Distribution	6,982,171	0	6,982,171	4,416,427	0	4,416,427	2,565,744	0	2,565,744
99	409100	State Income Tax--Idaho	445,868	0	445,868	0	0	0	445,868	0	445,868
		TOTAL DISTRIBUTION	45,894,206	0	45,894,206	39,738,808	0	39,738,808	6,155,398	0	6,155,398
		TOTAL TAXES OTHER THAN FIT	45,894,206	18,126,768	64,020,974	39,738,808	11,784,212	51,523,020	6,155,398	6,342,556	12,497,954

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
ELECTRIC UTILITY PLANT
For Twelve Months Ended March 31, 2013
Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,400,000	9,400,000	0	6,110,940	6,110,940	0	3,289,060	3,289,060
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	1,799,929	1,799,929	0	1,170,134	1,170,134	0	629,795	629,795
1	182381	CDA Settlement Past Storage	0	36,504,979	36,504,979	0	23,731,887	23,731,887	0	12,773,092	12,773,092
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,636,397	29,239,101	0	15,412,821	15,412,821
1	303000	Misc Intangible Plant- (C-IPL)	153,179	2,685,537	2,838,716	153,179	1,758,321	1,911,500	0	927,216	927,216
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,841,966	29,231,751	31,073,717	1,818,442	19,585,273	21,403,715	23,524	9,646,478	9,670,002
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,083,861	2,083,861	0	1,396,187	1,396,187	0	687,674	687,674
TOTAL INTANGIBLE PLANT			2,597,849	127,755,275	130,353,124	2,574,325	83,689,339	86,263,664	23,524	44,065,936	44,089,460
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,632,211	2,632,211	0	1,711,200	1,711,200	0	921,011	921,011
1	311XXX	Structures & Improvements	0	126,070,123	126,070,123	0	81,958,187	81,958,187	0	44,111,936	44,111,936
1	312000	Boiler Plant	0	170,693,896	170,693,896	0	110,968,102	110,968,102	0	59,725,794	59,725,794
1	313000	Generators	0	6,770	6,770	0	4,401	4,401	0	2,369	2,369
1	314000	Turbogenerator Units	0	52,009,634	52,009,634	0	33,811,463	33,811,463	0	18,198,171	18,198,171
1	315000	Accessory Electric Equipment	0	26,715,533	26,715,533	0	17,367,768	17,367,768	0	9,347,765	9,347,765
1	316000	Miscellaneous Power Plant Equipment	0	15,860,540	15,860,540	0	10,310,937	10,310,937	0	5,549,603	5,549,603
TOTAL STEAM PRODUCTION PLANT			0	393,988,707	393,988,707	0	256,132,058	256,132,058	0	137,856,649	137,856,649
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	57,355,031	57,355,031	0	37,286,506	37,286,506	0	20,068,525	20,068,525
1	331XXX	Structures & Improvements	0	43,943,381	43,943,381	0	28,567,592	28,567,592	0	15,375,789	15,375,789
1	332XXX	Reservoirs, Dams, & Waterways	0	124,630,084	124,630,084	0	81,022,018	81,022,018	0	43,608,066	43,608,066
1	333000	Waterwheels, Turbines, & Generators	0	162,074,139	162,074,139	0	105,364,398	105,364,398	0	56,709,741	56,709,741
1	334000	Accessory Electric Equipment	0	34,001,527	34,001,527	0	22,104,393	22,104,393	0	11,897,134	11,897,134
1	335XXX	Miscellaneous Power Plant Equipment	0	8,116,370	8,116,370	0	5,276,452	5,276,452	0	2,839,918	2,839,918
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	432,141,287	432,141,287	0	280,935,052	280,935,052	0	151,206,235	151,206,235
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	16,532,939	16,532,939	0	10,748,064	10,748,064	0	5,784,875	5,784,875
1	342000	Fuel Holders, Producers, & Accessories	0	21,197,796	21,197,796	0	13,780,687	13,780,687	0	7,417,109	7,417,109
1	343000	Prime Movers	0	22,572,304	22,572,304	0	14,674,255	14,674,255	0	7,898,049	7,898,049
1	344000	Generators	0	202,856,169	202,856,169	0	131,876,795	131,876,795	0	70,979,374	70,979,374
1	344010	Generators - Solar	0	149,619	149,619	0	97,267	97,267	0	52,352	52,352
1	345000	Accessory Electric Equipment	0	17,075,576	17,075,576	0	11,100,832	11,100,832	0	5,974,744	5,974,744
1	345010	Accessory Electric Equipment - Solar	0	33,190	33,190	0	21,577	21,577	0	11,613	11,613
1	346000	Miscellaneous Power Plant Equipment	0	1,681,178	1,681,178	0	1,092,934	1,092,934	0	588,244	588,244
TOTAL OTHER PRODUCTION PLANT			0	283,003,939	283,003,939	0	183,980,861	183,980,861	0	99,023,078	99,023,078
TOTAL PRODUCTION PLANT			0	1,109,133,933	1,109,133,933	0	721,047,971	721,047,971	0	388,085,962	388,085,962

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended March 31, 2013
Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,348,669	19,348,669	0	12,578,570	12,578,570	0	6,770,099	6,770,099
1	352XXX	Structures & Improvements	0	16,899,962	16,899,962	0	10,986,665	10,986,665	0	5,913,297	5,913,297
1	353000	Station Equipment	0	208,896,350	208,896,350	0	135,803,517	135,803,517	0	73,092,833	73,092,833
1	354000	Towers & Fixtures	0	17,122,664	17,122,664	0	11,131,444	11,131,444	0	5,991,220	5,991,220
1	355000	Poles & Fixtures	0	149,523,318	149,523,318	0	97,205,109	97,205,109	0	52,318,209	52,318,209
1	356000	Overhead Conductors & Devices	0	114,209,585	114,209,585	0	74,247,651	74,247,651	0	39,961,934	39,961,934
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	532,808,353	532,808,353	0	346,378,710	346,378,710	0	186,429,643	186,429,643
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	1,962,803	0	1,962,803	259,360	0	259,360	1,703,443	0	1,703,443
99	361000	Structures & Improvements	17,766,767	0	17,766,767	12,560,913	0	12,560,913	5,205,854	0	5,205,854
99	362000	Station Equipment	108,374,688	0	108,374,688	70,981,267	0	70,981,267	37,393,421	0	37,393,421
99	364000	Poles, Towers, & Fixtures	255,473,141	0	255,473,141	157,593,708	0	157,593,708	97,879,433	0	97,879,433
99	365000	Overhead Conductors & Devices	171,247,520	0	171,247,520	106,371,001	0	106,371,001	64,876,519	0	64,876,519
99	366000	Underground Conduit	83,942,901	0	83,942,901	53,029,494	0	53,029,494	30,913,407	0	30,913,407
99	367000	Underground Conductors & Devices	140,010,212	0	140,010,212	90,111,419	0	90,111,419	49,898,793	0	49,898,793
99	368000	Line Transformers	197,435,399	0	197,435,399	131,573,502	0	131,573,502	65,861,897	0	65,861,897
99	369XXX	Services	127,460,327	0	127,460,327	80,834,401	0	80,834,401	46,625,926	0	46,625,926
99	370000	Meters	47,960,599	0	47,960,599	26,903,470	0	26,903,470	21,057,129	0	21,057,129
99	373XXX	Street Light & Signal Systems	35,852,723	0	35,852,723	21,614,565	0	21,614,565	14,238,158	0	14,238,158
TOTAL DISTRIBUTION PLANT			1,192,071,711	0	1,192,071,711	755,174,038	0	755,174,038	436,897,673	0	436,897,673
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,081,555	3,108,652	4,190,207	372,902	2,082,797	2,455,699	708,653	1,025,855	1,734,508
4	390XXX	Structures & Improvements	11,966,237	51,202,260	63,168,497	5,813,720	34,305,514	40,119,234	6,152,517	16,896,746	23,049,263
4	391XXX	Office Furniture & Equipment	2,214,792	37,035,289	39,250,081	2,200,143	24,813,644	27,013,787	14,649	12,221,645	12,236,294
4	392XXX	Transportation Equipment	12,822,845	8,203,012	21,025,857	9,227,774	5,496,018	14,723,792	3,595,071	2,706,994	6,302,065
4	393000	Stores Equipment	285,049	1,714,338	1,999,387	123,346	1,148,606	1,271,952	161,703	565,732	727,435
4	394000	Tools, Shop & Garage Equipment	1,551,043	7,047,106	8,598,149	1,172,544	4,721,561	5,894,105	378,499	2,325,545	2,704,044
4	395000	Laboratory Equipment	276,128	1,139,590	1,415,718	181,814	763,525	945,339	94,314	376,065	470,379
4	396XXX	Power Operated Equipment	28,040,856	10,341,098	38,381,954	17,108,763	6,928,536	24,037,299	10,932,093	3,412,562	14,344,655
4	397XXX	Communications Equipment	14,732,252	51,556,778	66,289,030	8,746,821	34,543,041	43,289,862	5,985,431	17,013,737	22,999,168
4	398000	Miscellaneous Equipment	2,371	313,492	315,863	31	210,040	210,071	2,340	103,452	105,792
TOTAL GENERAL PLANT			72,973,128	171,661,615	244,634,743	44,947,858	115,013,282	159,961,140	28,025,270	56,648,333	84,673,603
TOTAL PLANT IN SERVICE			1,267,642,688	1,941,359,176	3,209,001,864	802,696,221	1,266,129,302	2,068,825,523	464,946,467	675,229,874	1,140,176,341

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended March 31, 2013
Average of Monthly Averages Basis

Report ID:
E-PLT-12A

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	(276,852,244)	(276,852,244)	0	(179,981,644)	(179,981,644)	0	(96,870,600)	(96,870,600)
E-ADEP		Hydro Production Plant	0	(113,643,066)	(113,643,066)	0	(73,879,357)	(73,879,357)	0	(39,763,709)	(39,763,709)
E-ADEP		Other Production Plant	0	(76,834,832)	(76,834,832)	0	(49,950,324)	(49,950,324)	0	(26,884,508)	(26,884,508)
E-ADEP		Transmission Plant	0	(181,264,942)	(181,264,942)	0	(117,840,339)	(117,840,339)	0	(63,424,603)	(63,424,603)
E-ADEP		Distribution Plant	(362,003,170)	0	(362,003,170)	(224,637,312)	0	(224,637,312)	(137,365,858)	0	(137,365,858)
E-ADEP		General Plant	(21,029,213)	(60,605,698)	(81,634,911)	(12,001,929)	(40,605,818)	(52,607,747)	(9,027,284)	(19,999,880)	(29,027,164)
		TOTAL ACCUMULATED DEPRECIATION	(383,032,383)	(709,200,782)	(1,092,233,165)	(236,639,241)	(462,257,482)	(698,896,723)	(146,393,142)	(246,943,300)	(393,336,442)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(6,846,333)	(6,846,333)	0	(4,450,801)	(4,450,801)	0	(2,395,532)	(2,395,532)
E-AAMT		Distribution-Franchises/Misc Intangibles	(88,372)	0	(88,372)	(88,372)	0	(88,372)	0	0	0
E-AAMT		General Plant - 303000	0	(42,407)	(42,407)	0	(27,693)	(27,693)	0	(14,714)	(14,714)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(375,681)	(15,639,834)	(16,015,515)	(373,121)	(10,478,689)	(10,851,810)	(2,560)	(5,161,145)	(5,163,705)
E-AAMT		General Plant - 390200, 396200	(120,874)	(152,036)	(272,910)	(117,279)	(101,864)	(219,143)	(3,595)	(50,172)	(53,767)
		TOTAL ACCUMULATED AMORTIZATION	(584,927)	(22,680,610)	(23,265,537)	(578,772)	(15,059,047)	(15,637,819)	(6,155)	(7,621,563)	(7,627,718)
		TOTAL ACCUMULATED DEPR/AMORT	(383,617,310)	(731,881,392)	(1,115,498,702)	(237,218,013)	(477,316,529)	(714,534,542)	(146,399,297)	(254,564,863)	(400,964,160)
		NET ELECTRIC UTILITY PLANT before DFIT	884,025,378	1,209,477,784	2,093,503,162	565,478,208	788,812,773	1,354,290,981	318,547,170	420,665,011	739,212,181
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	(377,892)	(377,892)	0	(245,668)	(245,668)	0	(132,224)	(132,224)
12		ADFIT - Electric Plant In Service (282900)	0	(280,569,002)	(280,569,002)	0	(181,500,087)	(181,500,087)	0	(99,068,915)	(99,068,915)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(26,310,691)	(26,310,691)	0	(17,628,163)	(17,628,163)	0	(8,682,528)	(8,682,528)
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	2,187	2,187	0	1,422	1,422	0	765	765
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,776,743)	(12,776,743)	0	(8,306,161)	(8,306,161)	0	(4,470,582)	(4,470,582)
1		ADFIT - CDA Settlement Costs (283333)	0	(127,441)	(127,441)	0	(82,849)	(82,849)	0	(44,592)	(44,592)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,733,572)	(4,733,572)	0	(3,062,148)	(3,062,148)	0	(1,671,424)	(1,671,424)
		TOTAL ACCUMULATED DFIT	0	(325,116,722)	(325,116,722)	0	(210,973,445)	(210,973,445)	0	(114,143,277)	(114,143,277)
		NET ELECTRIC UTILITY PLANT	884,025,378	884,361,062	1,768,386,440	565,478,208	577,839,328	1,143,317,536	318,547,170	306,521,734	625,068,904
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%			64.690%			35.310%
E-ALL	99	Not Allocated			0.000%			0.000%			0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12A
For Twelve Months Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		884,025,378	884,361,062	1,768,386,440	565,478,208	577,839,328	1,143,317,536	318,547,170	306,521,734	625,068,904
	OTHER ADJUSTMENTS										
4	Gain on Sale of General Office Bldg (253850)		0	0	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)		0	0	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation		0	0	0	(1,069,935)	0	(1,069,935)	1,069,935	0	1,069,935
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)		(2,550,457)	0	(2,550,457)	(817,377)	0	(817,377)	(1,733,080)	0	(1,733,080)
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)		6,858,663	0	6,858,663	4,403,571	0	4,403,571	2,455,092	0	2,455,092
99	ADFIT - Kettle Falls Disallowed (190420)		345,520	0	345,520	345,520	0	345,520	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)		1,089,498	0	1,089,498	0	0	0	1,089,498	0	1,089,498
99	ADFIT - Boulder Park Disallowed (190040)		528,676	0	528,676	0	0	0	528,676	0	528,676
99	Investment in WNP3 Exchange Power (124900, 124930)		16,945,654	0	16,945,654	16,945,654	0	16,945,654	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(3,045,423)	0	(3,045,423)	(3,045,423)	0	(3,045,423)	0	0	0
99	CDA Lake Settlement - WA (182382)		1,242,299	0	1,242,299	1,242,299	0	1,242,299	0	0	0
99	CDA Lake Settlement - ID (186382)		247,799	0	247,799	0	0	0	247,799	0	247,799
99	ADFIT - CDA Lake Settlement - Direct (283382)		(521,536)	0	(521,536)	(434,806)	0	(434,806)	(86,730)	0	(86,730)
99	CDA CDR Fund - Direct (182324)		90,365	0	90,365	90,365	0	90,365	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		(31,628)	0	(31,628)	(31,628)	0	(31,628)	0	0	0
99	Spokane River Relicensing (182322)		642,046	0	642,046	595,673	0	595,673	46,373	0	46,373
99	ADFIT - Spokane River Relicensing (283322)		(224,692)	0	(224,692)	(208,466)	0	(208,466)	(16,226)	0	(16,226)
99	Spokane River PM&Es (182323)		594,214	0	594,214	378,247	0	378,247	215,967	0	215,967
99	ADFIT - Spokane River PM&Es (283323)		(207,999)	0	(207,999)	(132,411)	0	(132,411)	(75,588)	0	(75,588)
99	Montana Riverbed Settlement (186360)		4,318,374	0	4,318,374	2,875,638	0	2,875,638	1,442,736	0	1,442,736
99	ADFIT - Montana Riverbed Settlement (283365)		(1,511,431)	0	(1,511,431)	(1,006,474)	0	(1,006,474)	(504,957)	0	(504,957)
99	Lancaster Generation (182312)		4,306,667	0	4,306,667	4,306,667	0	4,306,667	0	0	0
99	ADFIT - Lancaster Generation (283312)		(1,507,333)	0	(1,507,333)	(1,507,333)	0	(1,507,333)	0	0	0
99	Weatherization Loans - Sandpoint (124350)		61,177	0	61,177	0	0	0	61,177	0	61,177
99	Def Palouse Wind & Thornton Sw St (186810)		(21,469)	0	(21,469)	(21,469)	0	(21,469)	0	0	0
99	ADFIT - Palouse Wind & Thornton Sw St (283810)		7,514	0	7,514	7,514	0	7,514	0	0	0
4	Customer Advances (252000)		(904,864)	(3,461)	(908,325)	(229,994)	(2,319)	(232,313)	(674,870)	(1,142)	(676,012)
99	Customer Deposits (235199)		(2,280,296)	0	(2,280,296)	(2,280,296)	0	(2,280,296)	0	0	0
C-WKC	Working Capital		18,742,675	7,659,218	26,401,893	18,742,675	0	18,742,675	0	7,659,218	7,659,218
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		35,823,484	7,655,757	43,479,241	35,011,485	(2,319)	35,009,166	811,999	7,658,076	8,470,075
	NET RATE BASE		919,848,862	892,016,819	1,811,865,681	600,489,693	577,837,009	1,178,326,702	319,359,169	314,179,810	633,538,979

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%	64.690%	35.310%
E-ALL	13	Net Electric General Plant	100.000%	65.861%	34.139%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended March 31, 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)	9,938,683	9,938,683			9,938,683	9,938,683		6,461,138	6,461,138		3,477,545	3,477,545	
1	Hydro (ED-AN)	8,746,968	8,746,968			8,746,968	8,746,968		5,686,404	5,686,404		3,060,564	3,060,564	
1	Other (ED-AN)	8,543,738	8,543,738			8,543,738	8,543,738		5,554,284	5,554,284		2,989,454	2,989,454	
Total Electric Production		27,229,389	27,229,389			27,229,389	27,229,389		17,701,826	17,701,826		9,527,563	9,527,563	
Electric Transmission														
1	ED-AN	10,548,620	10,548,620			10,548,620	10,548,620		6,857,658	6,857,658		3,690,962	3,690,962	
Total Electric Transmission		10,548,620	10,548,620			10,548,620	10,548,620		6,857,658	6,857,658		3,690,962	3,690,962	
Electric Distribution														
	ED-ID	11,097,126	11,097,126			11,097,126	11,097,126					11,097,126	11,097,126	
	ED-WA	21,143,722	21,143,722			21,143,722	21,143,722	21,143,722		21,143,722				
Total Electric Distribution		32,240,848	32,240,848			32,240,848	32,240,848	21,143,722		21,143,722		11,097,126	11,097,126	
Gas Underground Storage														
	GD-AN	604,246		604,246										
	GD-OR	112,746			112,746									
Total Gas Underground Storage		716,992		604,246	112,746									
Gas Distribution														
	GD-AN	51,603		51,603										
	GD-ID	3,696,858		3,696,858										
	GD-WA	7,132,793		7,132,793										
	GD-OR	3,815,973			3,815,973									
Total Gas Distribution		14,697,227		10,881,254	3,815,973									
General Plant														
4	ED-AN	2,588,816	2,588,816				2,588,816		1,734,507	1,734,507		854,309	854,309	
	ED-ID	284,203	284,203			284,203	284,203				284,203		284,203	
	ED-WA	997,484	997,484			997,484	997,484	997,484		997,484				
7,4	CD-AA	11,365,348	8,222,375	2,204,991	937,982	8,222,375	8,222,375		5,508,991	5,508,991		2,713,384	2,713,384	
9,4	CD-AN	451,177	357,427	93,750		357,427	357,427		239,476	239,476		117,951	117,951	
9	CD-ID	420,553	333,166	87,387		333,166	333,166				333,166		333,166	
9	CD-WA	150,468	119,202	31,266		119,202	119,202	119,202		119,202				
8	GD-AA	167,356		117,685	49,671									
	GD-AN	32,249		32,249										
	GD-ID	68,300		68,300										
	GD-WA	235,112		235,112										
	GD-OR	255,092			255,092									
Total General Plant		17,016,158	12,902,673	2,870,740	1,242,745	1,734,055	11,168,618	12,902,673	1,116,686	7,482,974	8,599,660	617,369	3,685,644	4,303,013
Total Depreciation Expense		102,449,234	82,921,530	14,356,240	5,171,464	33,974,903	48,946,627	82,921,530	22,260,408	32,042,458	54,302,866	11,714,495	16,904,169	28,618,664

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-12A
For Twelve Months Ended March 31, 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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	918,160	918,160		918,160	918,160		596,896	596,896		321,264	321,264	
1	Misc Intangible Plt (303000)	ED-AN	96,419	96,419		96,419	96,419		62,682	62,682		33,737	33,737	
Total Production/Transmission			1,014,579	1,014,579		1,014,579	1,014,579		659,578	659,578		355,001	355,001	
Distribution														
	Franchises (302000)	ED-WA	24,142	24,142		24,142	24,142	24,142		24,142				
	Misc Intangible Plt (303000)	ED-WA	2,844	2,844		2,844	2,844	2,844		2,844				
Total Distribution			26,986	26,986		26,986	26,986	26,986		26,986				
General Plant - 303000														
7,4		CD-AA	57,666	41,719	11,188	4,759			27,952	27,952		13,767	13,767	
9,1		CD-AN	9,722	7,702	2,020		7,702		5,007	5,007		2,695	2,695	
		GD-ID	4,010		4,010									
		GD-WA	23,270		23,270									
		GD-OR	7,775			7,775								
Total General Plant - 303000			102,443	49,421	40,488	12,534	0	49,421	49,421	0	32,959	32,959	0	16,462
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	8,087,216	5,850,777	1,569,001	667,438		5,850,777	5,850,777	3,920,021	3,920,021	1,930,756	1,930,756	
4		ED-AN	202,724	202,724				202,724		135,825	135,825	66,899	66,899	
		ED-ID	4,736	4,736			4,736					4,736	4,736	
		ED-WA	368,988	368,988			368,988		368,988		368,988			
8		GD-AA	406,203		285,642	120,561								
		GD-AN	2,341		2,341									
		GD-OR	2,184			2,184								
Total Miscellaneous IT Intangible Plt - 3031XX			9,074,392	6,427,225	1,856,984	790,183	373,724	6,053,501	6,427,225	368,988	4,055,846	4,424,834	4,736	1,997,655
Gas Underground Storage														
		GD-AN	227		227									
Total Gas Underground Storage			227		227									
General Plant - 390200, 396200														
7,4		CD-AA	27,822	20,128	5,398	2,296		20,128	20,128	13,486	13,486	6,642	6,642	
4		ED-AN	9,591	9,591			9,591	9,591	6,426	6,426		3,165	3,165	
		GD-OR	4,111			4,111								
Total General Plant - 390200, 396200			41,524	29,719	5,398	6,407		29,719	29,719	19,912	19,912	9,807	9,807	
Total Amortization Expense			10,260,151	7,547,930	1,903,097	809,124	400,710	7,147,220	7,547,930	395,974	4,768,295	5,164,269	4,736	2,378,925

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-12A
For Twelve Months Ended March 31, 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)	(276,852,244)	(276,852,244)			(276,852,244)	(276,852,244)		(179,981,644)	(179,981,644)		(96,870,600)	(96,870,600)		
1	Hydro (ED-AN)	(113,643,066)	(113,643,066)			(113,643,066)	(113,643,066)		(73,879,357)	(73,879,357)		(39,763,709)	(39,763,709)		
1	Other (ED-AN)	(76,834,832)	(76,834,832)			(76,834,832)	(76,834,832)		(49,950,324)	(49,950,324)		(26,884,508)	(26,884,508)		
Total Electric Production		(467,330,142)	(467,330,142)			(467,330,142)	(467,330,142)		(303,811,325)	(303,811,325)		(163,518,817)	(163,518,817)		
Electric Transmission															
1	ED-AN	(181,264,942)	(181,264,942)			(181,264,942)	(181,264,942)		(117,840,339)	(117,840,339)		(63,424,603)	(63,424,603)		
Total Electric Transmission		(181,264,942)	(181,264,942)			(181,264,942)	(181,264,942)		(117,840,339)	(117,840,339)		(63,424,603)	(63,424,603)		
Electric Distribution															
	ED-ID	(137,365,858)	(137,365,858)			(137,365,858)	(137,365,858)					(137,365,858)	(137,365,858)		
	ED-WA	(224,637,312)	(224,637,312)			(224,637,312)	(224,637,312)	(224,637,312)		(224,637,312)					
Total Electric Distribution		(362,003,170)	(362,003,170)			(362,003,170)	(362,003,170)	(224,637,312)		(224,637,312)		(137,365,858)	(137,365,858)		
Gas Underground Storage															
	GD-AN	(12,302,927)		(12,302,927)											
	GD-OR	(380,700)				(380,700)									
Total Gas Underground Storage		(12,683,627)		(12,302,927)		(380,700)									
Gas Distribution															
	GD-AN	(1,434,021)		(1,434,021)											
	GD-ID	(52,159,799)		(52,159,799)											
	GD-WA	(103,130,131)		(103,130,131)											
	GD-OR	(86,996,673)				(86,996,673)									
Total Gas Distribution		(243,720,624)		(156,723,951)		(86,996,673)									
General Plant															
4	ED-AN	(33,177,315)	(33,177,315)				(33,177,315)		(22,228,801)	(22,228,801)		(10,948,514)	(10,948,514)		
	ED-ID	(5,460,095)	(5,460,095)			(5,460,095)	(5,460,095)				(5,460,095)		(5,460,095)		
	ED-WA	(10,365,146)	(10,365,146)			(10,365,146)	(10,365,146)	(10,365,146)		(10,365,146)					
7,4	CD-AA	(26,124,802)	(18,900,249)	(5,068,473)	(2,156,080)		(18,900,249)		(12,663,167)	(12,663,167)		(6,237,082)	(6,237,082)		
9,4	CD-AN	(10,764,992)	(8,528,134)	(2,236,858)			(8,528,134)		(5,713,850)	(5,713,850)		(2,814,284)	(2,814,284)		
9	CD-ID	(4,502,832)	(3,567,189)	(935,643)			(3,567,189)				(3,567,189)		(3,567,189)		
9	CD-WA	(2,066,097)	(1,636,783)	(429,314)			(1,636,783)								
8	GD-AA	(1,273,858)		(895,777)	(378,081)										
	GD-AN	(1,088,291)		(1,088,291)											
	GD-ID	(950,624)		(950,624)											
	GD-WA	(2,177,421)		(2,177,421)											
	GD-OR	(3,497,090)			(3,497,090)										
Total General Plant		(101,448,563)	(81,634,911)	(13,782,401)	(6,031,251)		(21,029,213)	(60,605,698)	(81,634,911)	(12,001,929)	(40,605,818)	(52,607,747)	(9,027,284)	(19,999,880)	(29,027,164)
Total Accumulated Depreciation		(1,368,451,068)	(1,092,233,165)	(182,809,279)	(93,408,624)		(383,032,383)	(709,200,782)	(1,092,233,165)	(236,639,241)	(462,257,482)	(698,896,723)	(146,393,142)	(246,943,300)	(393,336,442)

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-12A
For Twelve Months Ended March 31, 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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	(6,238,183)	(6,238,183)		(6,238,183)	(6,238,183)		(4,055,443)	(4,055,443)		(2,182,740)	(2,182,740)	
1	Misc Intangible Plt (303000)	ED-AN	(608,150)	(608,150)		(608,150)	(608,150)		(395,358)	(395,358)		(212,792)	(212,792)	
Total Production/Transmission			(6,846,333)	(6,846,333)		(6,846,333)	(6,846,333)		(4,450,801)	(4,450,801)		(2,395,532)	(2,395,532)	
Distribution														
	Franchises (302000)	ED-WA	(66,740)	(66,740)		(66,740)	(66,740)		(66,740)	(66,740)				
	Misc Intangible Plt (303000)	ED-WA	(21,632)	(21,632)		(21,632)	(21,632)		(21,632)	(21,632)				
Total Distribution			(88,372)	(88,372)		(88,372)	(88,372)		(88,372)	(88,372)				
General Plant - 303000														
7,4		CD-AA	(8,584)	(6,210)	(1,666)	(708)						(2,049)	(2,049)	
9,1		CD-AN	(45,691)	(36,197)	(9,494)		(6,210)	(6,210)		(4,161)	(4,161)			
		GD-ID	(41,961)		(41,961)		(36,197)	(36,197)		(23,532)	(23,532)		(12,665)	
		GD-WA	(88,263)		(88,263)									
		GD-OR	(46,746)			(46,746)								
Total General Plant - 303000			(231,245)	(42,407)	(141,384)	(47,454)	0	(42,407)	(42,407)	0	(27,693)	(27,693)	0	(14,714)
Miscellaneous IT Intangible Plant -3031XX														
7,4		CD-AA	(20,628,224)	(14,923,696)	(4,002,081)	(1,702,447)		(14,923,696)	(14,923,696)		(9,998,876)	(9,998,876)	(4,924,820)	(4,924,820)
4		ED-AN	(716,138)	(716,138)				(716,138)	(716,138)		(479,813)	(479,813)	(236,325)	(236,325)
		ED-ID	(2,560)	(2,560)			(2,560)	(2,560)				(2,560)	(2,560)	
		ED-WA	(373,121)	(373,121)			(373,121)	(373,121)						
8		GD-AA	(680,791)		(478,732)	(202,059)								
		GD-AN	(12,375)		(12,375)									
		GD-OR	(33,356)			(33,356)								
Total Miscellaneous IT Intangible Plant - 3031XX			(22,446,565)	(16,015,515)	(4,493,188)	(1,937,862)	(375,681)	(15,639,834)	(16,015,515)	(373,121)	(10,478,689)	(10,851,810)	(2,560)	(5,161,145)
Gas Underground Storage														
		GD-AN	(239,347)		(239,347)									
Total Gas Underground Storage			(239,347)		(239,347)									
General Plant - 390200, 396200														
7,4		CD-AA	(151,896)	(109,891)	(29,469)	(12,536)		(109,891)	(109,891)		(73,627)	(73,627)	(36,264)	(36,264)
9		CD-ID	(4,538)	(3,595)	(943)		(3,595)	(3,595)				(3,595)	(3,595)	
9		CD-WA	(8,332)	(6,601)	(1,731)		(6,601)	(6,601)		(6,601)	(6,601)			
4		ED-AN	(42,145)	(42,145)			(42,145)	(42,145)					(13,908)	
		ED-WA	(110,678)	(110,678)			(110,678)	(110,678)		(110,678)	(110,678)			
		GD-WA	(1,863)		(1,863)									
		GD-OR	(48,090)			(48,090)								
Total General Plant - 390200, 396200			(367,542)	(272,910)	(34,006)	(60,626)	(120,874)	(152,036)	(272,910)	(117,279)	(101,864)	(219,143)	(3,595)	(50,172)
Total Accumulated Amortization			(30,219,404)	(23,265,537)	(4,907,925)	(2,045,942)	(584,927)	(22,680,610)	(23,265,537)	(578,772)	(15,059,047)	(15,637,819)	(6,155)	(7,621,563)

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:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended March 31, 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
99	389XXX	Land & Land Rights												
		ED-WA / ID / AN	385,053	0	362,279	22,774	385,053	0	0	0	0	0	0	0
		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
		CD-AA	3,939,110	0	0	2,849,788	2,849,788	0	0	764,227	764,227	0	325,095	325,095
		CD-WA / ID / AN	1,205,950	372,902	346,374	236,090	955,366	97,809	90,851	61,924	250,584	0	0	0
		TOTAL ACCOUNT	6,479,352	372,902	708,653	3,108,652	4,190,207	574,973	90,851	826,151	1,491,975	472,075	325,095	797,170
99	390XXX	Structures & Improvements												
		ED-WA / ID / AN	5,940,850	497,087	2,016,386	3,427,377	5,940,850	0	0	0	0	0	0	0
		GD-WA / ID / AN	1,923,641	0	0	0	0	1,923,641	0	0	1,923,641	0	0	0
		GD-OR / AS	3,379,894	0	0	0	0	0	0	0	0	3,379,894	0	3,379,894
		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
		CD-AA	59,995,858	0	0	43,404,604	43,404,604	0	0	11,639,796	11,639,796	0	4,951,458	4,951,458
		CD-WA / ID / AN	17,448,709	5,316,633	4,136,130	4,370,279	13,823,042	1,394,508	1,084,872	1,146,287	3,625,667	0	0	0
		TOTAL ACCOUNT	88,688,952	5,813,720	6,152,516	51,202,260	63,168,496	3,318,149	1,084,872	12,786,083	17,189,104	3,379,894	4,951,458	8,331,352
99	391XXX	Office Furniture & Equipment												
		ED-WA / ID / AN	5,506,937	2,200,143	14,649	3,292,145	5,506,937	0	0	0	0	0	0	0
		GD-WA / ID / AN	5,793	0	0	0	0	0	0	5,793	5,793	0	0	0
		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
		GD-AA	453,205	0	0	0	0	0	0	318,694	318,694	0	134,511	134,511
		CD-AA	46,570,088	0	0	33,691,596	33,691,596	0	0	9,035,063	9,035,063	0	3,843,429	3,843,429
		CD-WA / ID / AN	65,069	0	0	51,548	51,548	0	0	13,521	13,521	0	0	0
		TOTAL ACCOUNT	52,601,092	2,200,143	14,649	37,035,289	39,250,081	0	0	9,373,071	9,373,071	0	3,977,940	3,977,940
99	392XXX	Transportation Equipment												
		ED-WA / ID / AN	17,482,175	7,952,732	2,982,820	6,546,623	17,482,175	0	0	0	0	0	0	0
		GD-WA / ID / AN	7,140,027	0	0	0	0	4,414,706	1,620,938	1,104,383	7,140,027	0	0	0
		GD-OR / AS	2,424,761	0	0	0	0	0	0	0	0	2,424,761	0	2,424,761
		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
		CD-AA	529,797	0	0	383,287	383,287	0	0	102,786	102,786	0	43,724	43,724
		CD-WA / ID / AN	3,989,339	1,275,042	612,250	1,273,102	3,160,394	334,433	160,588	333,924	828,945	0	0	0
		TOTAL ACCOUNT	31,566,099	9,227,774	3,595,070	8,203,012	21,025,856	4,749,139	1,781,526	1,541,093	8,071,758	2,424,761	43,724	2,468,485

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			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	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		GD-OR / AS	57,227	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	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,024,789	112,606	146,959	1,344,493	1,604,058	29,536	38,546	352,649	420,731	0	0	
		TOTAL ACCOUNT	2,561,616	123,345	161,704	1,714,338	1,999,387	113,807	38,546	352,649	505,002	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,258,887	1,139,265	366,063	1,753,559	3,258,887	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,150,963	0	0	0	0	1,283,320	441,368	426,275	2,150,963	0	0	
99		GD-OR / AS	916,297	0	0	0	0	0	0	0	916,297	0	916,297	
8		GD-AA	1,313,431	0	0	0	0	0	0	923,605	923,605	389,826	389,826	
7		CD-AA	6,991,159	0	0	5,057,824	5,057,824	0	0	1,356,355	1,356,355	0	576,980	
9		CD-WA / ID / AN	355,257	33,279	12,436	235,723	281,438	8,729	3,262	61,828	73,819	0	0	
		TOTAL ACCOUNT	14,985,994	1,172,544	378,499	7,047,106	8,598,149	1,292,049	444,630	2,768,063	4,504,742	916,297	966,806	1,883,103
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,010,210	172,679	91,398	746,133	1,010,210	0	0	0	0	0	0	
99		GD-WA / ID / AN	198,912	0	0	0	0	64,731	21,111	113,070	198,912	0	0	
99		GD-OR / AS	177,614	0	0	0	0	0	0	0	177,614	0	177,614	
8		GD-AA	82,554	0	0	0	0	0	0	58,052	58,052	24,502	24,502	
7		CD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	0	29,353	
9		CD-WA / ID / AN	187,072	9,135	2,916	136,149	148,200	2,396	765	35,711	38,872	0	0	
		TOTAL ACCOUNT	2,012,025	181,814	94,314	1,139,590	1,415,718	67,127	21,876	275,835	364,838	177,614	53,855	231,469
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	36,765,887	16,839,196	10,521,575	9,405,116	36,765,887	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,222,729	0	0	0	0	2,606,980	785,260	830,489	4,222,729	0	0	
99		GD-OR / AS	43,834	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	
7		CD-AA	554,037	0	0	400,823	400,823	0	0	107,489	107,489	45,725	45,725	
9		CD-WA / ID / AN	1,533,992	269,567	410,518	535,159	1,215,244	70,705	107,675	140,368	318,748	0	0	
		TOTAL ACCOUNT	43,120,479	17,108,763	10,932,093	10,341,098	38,381,954	2,677,685	892,935	1,078,346	4,648,966	43,834	45,725	89,559

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended March 31, 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	46,697,696	8,378,655	2,776,187	35,542,854	46,697,696	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,019,645	0	0	0	0	568,916	450,729	0	1,019,645	0	0	0
99		GD-OR / AS	964,969	0	0	0	0	0	0	0	0	964,969	0	964,969
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	294,702
7		CD-AA	13,844,595	0	0	10,016,011	10,016,011	0	0	2,685,990	2,685,990	0	1,142,594	1,142,594
9		CD-WA/ID / AN	12,086,850	368,166	3,209,244	5,997,913	9,575,323	96,567	841,758	1,573,202	2,511,527	0	0	0
		TOTAL ACCOUNT	75,606,687	8,746,821	5,985,431	51,556,778	66,289,030	665,483	1,292,487	4,957,422	6,915,392	964,969	1,437,296	2,402,265
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	24,459	0	2,299	22,160	24,459	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	397,176	0	0	287,341	287,341	0	0	77,056	77,056	0	32,779	32,779
9		CD-WA/ID / AN	5,129	31	41	3,991	4,063	8	11	1,047	1,066	0	0	0
		TOTAL ACCOUNT	429,131	31	2,340	313,492	315,863	8	11	78,103	78,122	2,367	32,779	35,146
		TOTAL GENERAL PLANT	318,051,427	44,947,857	28,025,269	171,661,615	244,634,741	13,458,420	5,647,734	34,036,816	53,142,970	8,439,038	11,834,678	20,273,716

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,059,192	153,179	0	1,906,013	2,059,192	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,143,396	0	0	0	0	964,981	178,415	0	1,143,396	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	864,996	0	0	625,790	625,790	0	0	167,818	167,818	0	71,388	71,388
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	0
		TOTAL ACCOUNT	4,671,768	153,179	0	2,685,538	2,838,717	964,981	178,415	208,141	1,351,537	410,126	71,388	481,514
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,712,514	1,818,442	23,524	870,548	2,712,514	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	32,895	0	0	0	0	0	0	0	0	32,895	0	32,895
8		GD-AA	2,015,060	0	0	0	0	0	0	1,416,990	1,416,990	0	598,070	598,070
7		CD-AA	39,202,171	0	0	28,361,203	28,361,203	0	0	7,605,613	7,605,613	0	3,235,355	3,235,355
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	43,962,640	1,818,442	23,524	29,231,751	31,073,717	0	0	9,022,603	9,022,603	32,895	3,833,425	3,866,320
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	194,513	0	0	194,513	194,513	0	0	0	0	0	0	0
99		GD-WA / ID / AN	17,059	0	0	0	0	0	0	17,059	17,059	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	2,611,546	0	0	1,889,349	1,889,349	0	0	506,666	506,666	0	215,531	215,531
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,824,349	0	0	2,083,862	2,083,862	0	0	523,725	523,725	1,231	215,531	216,762
		TOTAL	51,458,757	1,971,621	23,524	34,001,151	35,996,296	964,981	178,415	9,754,469	10,897,865	444,252	4,120,344	4,564,596

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(34,305,270)	(24,818,491)	(6,655,565)	(2,831,214)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,883,592)	(1,492,200)	(391,392)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
		Total	(36,497,888)	(26,534,259)	(7,106,911)	(2,856,718)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended March 31, 2013
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		714,591	714,591		714,591	714,591		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,018,129	1,018,129		1,018,129	1,018,129		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,358,164	6,358,164		5,132,144	5,132,144		1,226,020	1,226,020
1	154300	PLANT MATERIALS & OPER SUP-CS2		269,366	269,366		217,425	217,425		51,941	51,941
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		710,346	710,346		573,373	573,373		136,973	136,973
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		2,563	2,563		2,069	2,069		494	494
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		1,853	1,853		1,496	1,496		357	357
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(11)	(11)		(9)	(9)		(2)	(2)
99	163998	COMMON WORKING CAPITAL	5,124,383		5,124,383	4,343,842		4,343,842	780,541		780,541
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	14,398,833		14,398,833	14,398,833		14,398,833	0		0
TOTAL			19,523,216	9,075,001	28,598,217	18,742,675	7,659,218	26,401,893	780,541	1,415,783	2,196,324

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%