

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended March 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	133,840,036	85,000,274	48,839,762
	Adjustments			
	Adjusted Net Operating Income (Loss)	133,840,036	85,000,274	48,839,762
E-APL	Electric Net Rate Base	1,852,724,670	1,206,021,921	646,702,749
	RATE OF RETURN	7.224%	7.048%	7.552%

RESULTS OF OPERATIONS		Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended March 31, 2013 Ending Balance Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12-31-2012	100.000%	65.010%	34.990%
2	Input	Number of Customers	03-31-2013	362,452	237,729	124,723
		Percent		100.000%	65.589%	34.411%
3	E-OPS	Direct Distribution Operating Expense		23,212,261	15,494,827	7,717,434
		Percent		100.000%	66.753%	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		400.000%	268.000%	132.000%
		Percent		100.000%	67.000%	33.000%

RESULTS OF OPERATIONS		Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended March 31, 2013 Ending Balance Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor	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-12E
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended March 31, 2013 Ending Balance Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
	01-01-2013	Direct O & M Accts 500 - 894	8,210,713	0	5,319,674	2,891,039
		Direct O & M Accts 901 - 935	10,885,298	0	7,836,155	3,049,143
		Direct O & M Accts 901 - 905 Utility 9 Only	1,411,705	0	1,411,705	0
		Total	20,507,716	0	14,567,534	5,940,182
		Percentage	100.000%	0.000%	71.034%	28.966%
		Direct Labor Accts 500 - 894	11,244,329	0	7,983,762	3,260,567
		Direct Labor Accts 901 - 935	1,531,702	0	413,533	1,118,169
		Direct Labor Accts 901 - 905 Utility 9 Only	3,510,601	0	3,510,601	0
		Total	16,286,632	0	11,907,896	4,378,736
		Percentage	100.000%	0.000%	73.115%	26.885%
		Number of Customers at	322,870	0	226,219	96,651
		Percentage	100.000%	0.000%	70.065%	29.935%
		Net Direct Plant	504,945,491	0	338,644,009	166,301,482
		Percentage	100.000%	0.000%	67.065%	32.935%
		Total Percentages	400.000%	0.000%	281.279%	118.721%
		Average (GD AA)	100.000%	0.000%	70.320%	29.680%

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended March 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
	Input	01-01-2013	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor				
		Direct O & M Accts 500 - 894	65,927,810	60,243,237	5,684,573	0
		Direct O & M Accts 901 - 935	37,981,681	29,854,933	8,126,748	0
		Adjustments	0	0	0	0
		Total	103,909,491	90,098,170	13,811,321	0
		Percentage	100.000%	86.708%	13.292%	0.000%
		Direct Labor Accts 500 - 894	61,509,081	51,029,386	10,479,695	0
		Direct Labor Accts 901 - 935	3,968,432	3,333,358	635,074	0
		Total	65,477,513	54,362,744	11,114,769	0
		Percentage	100.000%	83.025%	16.975%	0.000%
		Number of Customers at	588,681	362,462	226,219	0
		Percentage	100.000%	61.572%	38.428%	0.000%
		Net Direct Plant	2,348,249,795	2,009,605,786	338,644,009	0
		Percentage	100.000%	85.579%	14.421%	0.000%
		Total Percentages	400.000%	316.884%	83.116%	0.000%
9		Average (CD AN/ID/WA)	100.000%	79.221%	20.779%	0.000%
10	E-PLT	Net Electric Distribution Plant	857,639,074	553,223,996	304,415,078	
		Percent	100.000%	64.505%	35.495%	
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-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended March 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	<u>2,151,726,943</u> <u>100.000%</u>	<u>1,397,500,125</u> <u>64.948%</u>	<u>754,226,818</u> <u>35.052%</u>
13	E-PLT	Net Electric General Plant Percent	<u>176,823,034</u> <u>100.000%</u>	<u>116,872,031</u> <u>66.095%</u>	<u>59,951,003</u> <u>33.905%</u>
14		Net Allocated Schedule M's Percent	<u>-90,177,605</u> <u>100.000%</u>	<u>-58,930,908</u> <u>65.350%</u>	<u>-31,246,697</u> <u>34.650%</u>
99	Input	Not Allocated	<u>0.000%</u>	<u>0.000%</u>	<u>0.000%</u>

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-12E
For Twelve Months Ended March 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

***** SYSTEM *****				***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,219,519	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
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended March 31, 2013
Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** 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 PT 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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
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	336,146	336,146	0	176,358	176,358
2	902000	Meter Reading Expenses	2,775,639	95,176	2,870,815	2,407,031	62,425	2,469,456	368,608	32,751	401,359
E-903	903XXX	Customer Records & Collection Expenses	1,821,213	6,446,430	8,267,643	1,203,279	4,228,149	5,431,428	617,934	2,218,281	2,836,215
2	904000	Uncollectible Accounts	0	2,005,239	2,005,239	0	1,315,216	1,315,216	0	690,023	690,023
2	905000	Misc Customer Accounts	0	233,359	233,359	0	153,058	153,058	0	80,301	80,301
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,596,852	9,292,708	13,889,560	3,610,310	6,094,994	9,705,304	986,542	3,197,714	4,184,256
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	21,066,517	328,793	21,395,310	15,323,563	215,652	15,539,215	5,742,954	113,141	5,856,095
2	909000	Advertising	16,390	1,063,749	1,080,139	1,430	697,702	699,132	14,960	366,047	381,007
2	910000	Misc Customer Service & Info Exp	0	193,475	193,475	0	126,898	126,898	0	66,577	66,577
TOTAL CUSTOMER SERVICE & INFO EXP			21,082,907	1,586,017	22,668,924	15,324,993	1,040,252	16,365,245	5,757,914	545,765	6,303,679
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	11,523	11,523	0	7,558	7,558	0	3,965	3,965
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	7,558	7,558	0	3,965	3,965
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	812,414	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-OFS-12E
For Twelve Months Ended March 31, 2013	
Ending Balance 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	453,662,527	568,834,344	56,752,723	241,437,359	298,190,082
		NET OPERATING INCOME (LOSS) BEFORE FIT			174,718,569			111,214,861			63,503,708
E-FIT		FEDERAL INCOME TAX-Normal Accrual			20,181,158			12,391,172			7,789,986
E-FIT		DEFERRED FEDERAL INCOME TAX			20,904,639			13,958,157			6,946,482
E-FIT		AMORTIZED ITC - NOXON			(207,264)			(134,742)			(72,522)
		ELECTRIC NET OPERATING INCOME (LOSS)			133,840,036			85,000,274			48,839,762

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.589%	34.411%
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-555-12E
For Twelve Months Ended March 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	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: E-557-12E
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	
For Twelve Months Ended March 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,928,105	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-903-12E
For Twelve Months Ended March 31, 2013	
Ending Balance 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	4,228,149	5,431,428	617,934	2,218,281	2,836,215
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	4,228,149	5,431,428	617,934	2,218,281	2,836,215

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.589%	34.411%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.948%	35.052%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended March 31, 2013	
Ending Balance 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	215,652	517,922	58,940	113,141	172,081
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	215,652	15,539,215	5,742,954	113,141	5,856,095

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.589%	34.411%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended March 31, 2013 Ending Balance 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	1,852,724,670	1,206,021,921	646,702,749
	Interest Deduction for FIT Calculation	56,460,909	36,542,464	19,918,445
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended March 31, 2013 Ending Balance 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	456,823,568	256,972,604	
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	111,214,861	63,503,708	
E-INT	Less: Interest Expense	56,460,909	36,542,464	19,918,445	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(179,994)	179,994	
E-SCM	Plus: Schedule M Adjustments	(53,459,506)	(34,808,823)	(18,650,683)	
	Taxable Net Operating Income	64,798,154	40,043,568	24,754,586	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	22,679,354	14,015,249	8,664,105	
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	20,181,158	12,391,172	7,789,986	
E-DTE	Deferred FIT	20,904,639	13,958,157	6,946,482	
1	411400 Amortized Investment Tax Credit - Noxon	(207,264)	(134,742)	(72,522)	
	Total Net FIT/Deferred FIT	40,878,533	26,214,587	14,663,946	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended March 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		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	2,307,516	2,307,516	0	1,245,351	1,245,351
2	997002 Injuries and Damages	0	(1,299,960)	(1,299,960)	0	(852,631)	(852,631)	0	(447,329)	(447,329)
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	994,156	994,156	0	536,539	536,539
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	(17,398)	(17,398)	0	(9,128)	(9,128)
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	(8,018,557)	(8,018,557)	0	(4,327,562)	(4,327,562)
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	(1,398,415)	(1,398,415)	0	(754,715)	(754,715)
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-12E
ELECTRIC SCHEDULE M ITEMS	
For Twelve Months Ended March 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	11,065	200,000	211,065	11,065	130,020	141,085	0	69,980	69,980
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	1,547,274	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	DSIT 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	(213,482)	(213,482)	0	(112,002)	(112,002)
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	(58,930,907)	(34,808,823)	12,596,015	(31,246,698)	(18,650,683)	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.589%	34.411%
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%	64.505%	35.495%
E-ALL	11	Book Depreciation	100.000%	65.447%	34.553%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.948%	35.052%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-DTE-12E
ELECTRIC DEFERRED INCOME TAX EXPENSES	
For Twelve Months Ended March 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	20,370,198	20,370,198	0	13,311,924	13,311,924	0	7,058,274	7,058,274
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	13,311,924	16,638,094	1,038,482	7,058,274	8,096,756
14	411100	Deferred Federal Income Tax Expense - Allocated	0	513,045	513,045	0	335,275	335,275	0	177,770	177,770
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)	335,275	(2,679,937)	(1,328,044)	177,770	(1,150,274)
Total Deferred Federal Income Tax Expense			21,396	20,883,243	20,904,639	310,958	13,647,199	13,958,157	(289,562)	7,236,044	6,946,482

E-ALL	14	Net Allocated Schedule M's	100.000%	65.350%	34.650%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended March 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	31,284	31,284	0	20,338	20,338	0	10,946	10,946
1	408140	State Kwh Generation Tax	0	1,534,501	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	Report ID: E-PLT-12E
ELECTRIC UTILITY PLANT	
For Twelve Months Ended March 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	9,300,000	9,300,000	0	6,045,930	6,045,930	0	3,254,070	3,254,070
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	1,334,680	1,334,680	0	867,675	867,675	0	467,005	467,005
1	182381	CDA Settlement Past Storage	0	36,063,326	36,063,326	0	23,444,768	23,444,768	0	12,618,558	12,618,558
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,636,397	29,239,101	0	15,412,821	15,412,821
1	303000	Misc Intangible Plant- (C-IPL)	153,179	4,246,823	4,400,002	153,179	2,803,537	2,956,716	0	1,443,286	1,443,286
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,099,209	30,371,764	32,470,973	2,075,685	20,349,082	22,424,767	23,524	10,022,682	10,046,206
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,178,249	2,178,249	0	1,459,427	1,459,427	0	718,822	718,822
		TOTAL INTANGIBLE PLANT	2,855,092	129,544,060	132,399,152	2,831,568	84,907,016	87,738,584	23,524	44,637,044	44,660,568
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,489,128	3,489,128	0	2,268,282	2,268,282	0	1,220,846	1,220,846
1	311XXX	Structures & Improvements	0	126,676,624	126,676,624	0	82,352,473	82,352,473	0	44,324,151	44,324,151
1	312000	Boiler Plant	0	172,338,362	172,338,362	0	112,037,169	112,037,169	0	60,301,193	60,301,193
1	313000	Generators	0	6,770	6,770	0	4,401	4,401	0	2,369	2,369
1	314000	Turbogenerator Units	0	52,703,968	52,703,968	0	34,262,850	34,262,850	0	18,441,118	18,441,118
1	315000	Accessory Electric Equipment	0	26,162,388	26,162,388	0	17,008,168	17,008,168	0	9,154,220	9,154,220
1	316000	Miscellaneous Power Plant Equipment	0	16,079,662	16,079,662	0	10,453,388	10,453,388	0	5,626,274	5,626,274
		TOTAL STEAM PRODUCTION PLANT	0	397,456,902	397,456,902	0	258,386,731	258,386,731	0	139,070,171	139,070,171
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	57,955,364	57,955,364	0	37,676,782	37,676,782	0	20,278,582	20,278,582
1	331XXX	Structures & Improvements	0	44,362,909	44,362,909	0	28,840,327	28,840,327	0	15,522,582	15,522,582
1	332XXX	Reservoirs, Dams, & Waterways	0	130,165,043	130,165,043	0	84,620,294	84,620,294	0	45,544,749	45,544,749
1	333000	Waterwheels, Turbines, & Generators	0	163,044,572	163,044,572	0	105,995,276	105,995,276	0	57,049,296	57,049,296
1	334000	Accessory Electric Equipment	0	33,999,368	33,999,368	0	22,102,989	22,102,989	0	11,896,379	11,896,379
1	335XXX	Miscellaneous Power Plant Equipment	0	8,139,622	8,139,622	0	5,291,568	5,291,568	0	2,848,054	2,848,054
1	336000	Roads, Railroads, & Bridges	0	2,020,755	2,020,755	0	1,313,693	1,313,693	0	707,062	707,062
		TOTAL HYDRAULIC PRODUCTION PLANT	0	439,687,633	439,687,633	0	285,840,929	285,840,929	0	153,846,704	153,846,704
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	588,450	588,450	0	316,718	316,718
1	341000	Structures & Improvements	0	16,581,744	16,581,744	0	10,779,792	10,779,792	0	5,801,952	5,801,952
1	342000	Fuel Holders, Producers, & Accessories	0	21,169,426	21,169,426	0	13,762,244	13,762,244	0	7,407,182	7,407,182
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,543,546	15,543,546	0	8,365,924	8,365,924
1	344000	Generators	0	206,438,602	206,438,602	0	134,205,735	134,205,735	0	72,232,867	72,232,867
1	344010	Generators - Solar	0	149,669	149,669	0	97,300	97,300	0	52,369	52,369
1	345000	Accessory Electric Equipment	0	17,078,836	17,078,836	0	11,102,951	11,102,951	0	5,975,885	5,975,885
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,589	21,589	0	11,620	11,620
1	346000	Miscellaneous Power Plant Equipment	0	1,720,194	1,720,194	0	1,118,298	1,118,298	0	601,896	601,896
		TOTAL OTHER PRODUCTION PLANT	0	287,986,318	287,986,318	0	187,219,905	187,219,905	0	100,766,413	100,766,413
		TOTAL PRODUCTION PLANT	0	1,125,130,853	1,125,130,853	0	731,447,565	731,447,565	0	393,683,288	393,683,288

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended March 31, 2013
Ending Balance Basis

Report ID:
E-PLT-12E

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	19,515,153	19,515,153	0	12,686,801	12,686,801	0	6,828,352	6,828,352
1	352XXX	Structures & Improvements	0	17,107,945	17,107,945	0	11,121,875	11,121,875	0	5,986,070	5,986,070
1	353000	Station Equipment	0	214,193,521	214,193,521	0	139,247,208	139,247,208	0	74,946,313	74,946,313
1	354000	Towers & Fixtures	0	17,123,507	17,123,507	0	11,131,992	11,131,992	0	5,991,515	5,991,515
1	355000	Poles & Fixtures	0	155,509,643	155,509,643	0	101,096,819	101,096,819	0	54,412,824	54,412,824
1	356000	Overhead Conductors & Devices	0	117,335,685	117,335,685	0	76,279,929	76,279,929	0	41,055,756	41,055,756
1	357000	Underground Conduit	0	2,605,487	2,605,487	0	1,693,827	1,693,827	0	911,660	911,660
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,514,780	1,514,780	0	815,292	815,292
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,217,147	1,217,147	0	655,099	655,099
TOTAL TRANSMISSION PLANT			0	547,593,259	547,593,259	0	355,990,378	355,990,378	0	191,602,881	191,602,881
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	2,168,299	0	2,168,299	425,563	0	425,563	1,742,736	0	1,742,736
99	361000	Structures & Improvements	17,992,935	0	17,992,935	12,783,300	0	12,783,300	5,209,635	0	5,209,635
99	362000	Station Equipment	113,454,170	0	113,454,170	75,486,554	0	75,486,554	37,967,616	0	37,967,616
99	364000	Poles, Towers, & Fixtures	263,447,023	0	263,447,023	165,082,281	0	165,082,281	98,364,742	0	98,364,742
99	365000	Overhead Conductors & Devices	176,488,408	0	176,488,408	110,908,097	0	110,908,097	65,580,311	0	65,580,311
99	366000	Underground Conduit	83,013,950	0	83,013,950	54,189,608	0	54,189,608	28,824,342	0	28,824,342
99	367000	Underground Conductors & Devices	142,052,897	0	142,052,897	91,880,261	0	91,880,261	50,172,636	0	50,172,636
99	368000	Line Transformers	201,300,759	0	201,300,759	134,635,475	0	134,635,475	66,665,284	0	66,665,284
99	369XXX	Services	130,869,865	0	130,869,865	85,628,505	0	85,628,505	45,241,360	0	45,241,360
99	370000	Meters	48,284,690	0	48,284,690	27,109,994	0	27,109,994	21,174,696	0	21,174,696
99	373XXX	Street Light & Signal Systems	37,565,356	0	37,565,356	23,112,811	0	23,112,811	14,452,545	0	14,452,545
TOTAL DISTRIBUTION PLANT			1,221,222,983	0	1,221,222,983	784,583,387	0	784,583,387	436,639,596	0	436,639,596
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	12,891,220	56,337,870	69,229,090	6,331,013	37,746,373	44,077,386	6,560,207	18,591,497	25,151,704
4	391XXX	Office Furniture & Equipment	2,338,686	37,729,214	40,067,900	2,324,037	25,278,573	27,602,610	14,649	12,450,641	12,465,290
4	392XXX	Transportation Equipment	13,689,601	8,948,342	22,637,943	9,587,511	5,995,389	15,582,900	4,102,090	2,952,953	7,055,043
4	393000	Stores Equipment	277,662	1,839,039	2,116,701	121,377	1,232,156	1,353,533	156,285	606,883	763,168
4	394000	Tools, Shop & Garage Equipment	1,533,912	8,380,152	9,914,064	1,154,217	5,614,702	6,768,919	379,695	2,765,450	3,145,145
4	395000	Laboratory Equipment	257,009	1,049,636	1,306,645	172,845	703,256	876,101	84,164	346,380	430,544
4	396XXX	Power Operated Equipment	29,463,493	11,148,615	40,612,108	18,389,362	7,469,572	25,858,934	11,074,131	3,679,043	14,753,174
4	397XXX	Communications Equipment	16,184,284	55,277,873	71,462,157	10,113,691	37,036,175	47,149,866	6,070,593	18,241,698	24,312,291
4	398000	Miscellaneous Equipment	2,371	353,849	356,220	31	237,079	237,110	2,340	116,770	119,110
TOTAL GENERAL PLANT			77,719,793	184,173,242	261,893,035	48,566,986	123,396,072	171,963,058	29,152,807	60,777,170	89,929,977
TOTAL PLANT IN SERVICE			1,301,797,868	1,986,441,414	3,288,239,282	835,981,941	1,295,741,031	2,131,722,972	465,815,927	690,700,383	1,156,516,310

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended March 31, 2013
Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(280,238,492)	(280,238,492)	0	(182,183,044)	(182,183,044)	0	(98,055,448)	(98,055,448)
E-ADEP		Hydro Production Plant	0	(117,779,171)	(117,779,171)	0	(76,568,239)	(76,568,239)	0	(41,210,932)	(41,210,932)
E-ADEP		Other Production Plant	0	(79,583,000)	(79,583,000)	0	(51,736,908)	(51,736,908)	0	(27,846,092)	(27,846,092)
E-ADEP		Transmission Plant	0	(185,792,034)	(185,792,034)	0	(120,783,401)	(120,783,401)	0	(65,008,633)	(65,008,633)
E-ADEP		Distribution Plant	(363,583,909)	0	(363,583,909)	(231,359,391)	0	(231,359,391)	(132,224,518)	0	(132,224,518)
E-ADEP		General Plant	(22,073,527)	(62,996,474)	(85,070,001)	(12,883,389)	(42,207,638)	(55,091,027)	(9,190,138)	(20,788,836)	(29,978,974)
TOTAL ACCUMULATED DEPRECIATION			(385,657,436)	(726,389,171)	(1,112,046,607)	(244,242,780)	(473,479,230)	(717,722,010)	(141,414,656)	(252,909,941)	(394,324,597)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,324,652)	(7,324,652)	0	(4,761,756)	(4,761,756)	0	(2,562,896)	(2,562,896)
E-AAMT		Distribution-Franchises/Misc Intangibles	(101,869)	0	(101,869)	(101,869)	0	(101,869)	0	0	0
E-AAMT		General Plant - 303000	0	(81,770)	(81,770)	0	(53,989)	(53,989)	0	(27,781)	(27,781)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(576,901)	(16,092,466)	(16,669,367)	(571,969)	(10,781,952)	(11,353,921)	(4,932)	(5,310,514)	(5,315,446)
E-AAMT		General Plant - 390200, 396200	(120,874)	(167,199)	(288,073)	(117,279)	(112,023)	(229,302)	(3,595)	(55,176)	(58,771)
TOTAL ACCUMULATED AMORTIZATION			(799,644)	(23,666,087)	(24,465,731)	(791,117)	(15,709,720)	(16,500,837)	(8,527)	(7,956,367)	(7,964,894)
TOTAL ACCUMULATED DEPR/AMORT			(386,457,080)	(750,055,258)	(1,136,512,338)	(245,033,897)	(489,188,950)	(734,222,847)	(141,423,183)	(260,866,308)	(402,289,491)
NET ELECTRIC UTILITY PLANT before DFIT			915,340,788	1,236,386,156	2,151,726,944	590,948,044	806,552,081	1,397,500,125	324,392,744	429,834,075	754,226,819
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	(342,025)	(342,025)	0	(222,350)	(222,350)	0	(119,675)	(119,675)
12		ADFIT - Electric Plant In Service (282900)	0	(285,086,841)	(285,086,841)	0	(185,158,201)	(185,158,201)	0	(99,928,640)	(99,928,640)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(27,400,196)	(27,400,196)	0	(18,358,131)	(18,358,131)	0	(9,042,065)	(9,042,065)
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	17,500	17,500	0	11,377	11,377	0	6,123	6,123
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,622,164)	(12,622,164)	0	(8,205,669)	(8,205,669)	0	(4,416,495)	(4,416,495)
1		ADFIT - CDA Settlement Costs (283333)	0	(131,821)	(131,821)	0	(85,697)	(85,697)	0	(46,124)	(46,124)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,504,604)	(4,504,604)	0	(2,925,650)	(2,925,650)	0	(1,578,954)	(1,578,954)
TOTAL ACCUMULATED DFIT			0	(330,293,719)	(330,293,719)	0	(215,094,112)	(215,094,112)	0	(115,199,607)	(115,199,607)
NET ELECTRIC UTILITY PLANT			915,340,788	906,092,437	1,821,433,225	590,948,044	591,457,969	1,182,406,013	324,392,744	314,634,468	639,027,212

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%	64.948%	35.052%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12E
For Twelve Months Ended March 31, 2013	
Ending Balance 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		915,340,788	906,092,437	1,821,433,225	590,948,044	591,457,969	1,182,406,013	324,392,744	314,634,468	639,027,212
	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	(984,409)	0	(984,409)	984,409	0	984,409
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)		(2,599,981)	0	(2,599,981)	(833,249)	0	(833,249)	(1,766,732)	0	(1,766,732)
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)		6,969,184	0	6,969,184	4,471,101	0	4,471,101	2,498,083	0	2,498,083
99	ADFIT - Kettle Falls Disallowed (190420)		317,504	0	317,504	317,504	0	317,504	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)		1,141,139	0	1,141,139	0	0	0	1,141,139	0	1,141,139
99	ADFIT - Boulder Park Disallowed (190040)		510,601	0	510,601	0	0	0	510,601	0	510,601
99	Investment in WNP3 Exchange Power (124900, 124930)		15,720,638	0	15,720,638	15,720,638	0	15,720,638	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(2,825,271)	0	(2,825,271)	(2,825,271)	0	(2,825,271)	0	0	0
99	CDA Lake Settlement - WA (182382)		1,166,239	0	1,166,239	1,166,239	0	1,166,239	0	0	0
99	CDA Lake Settlement - ID (186382)		232,312	0	232,312	0	0	0	232,312	0	232,312
99	ADFIT - CDA Lake Settlement - Direct (283382)		(489,494)	0	(489,494)	(408,185)	0	(408,185)	(81,309)	0	(81,309)
99	CDA CDR Fund - Direct (182324)		84,832	0	84,832	84,832	0	84,832	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		(29,691)	0	(29,691)	(29,691)	0	(29,691)	0	0	0
99	Spokane River Relicensing (182322)		602,678	0	602,678	559,203	0	559,203	43,475	0	43,475
99	ADFIT - Spokane River Relicensing (283322)		(210,913)	0	(210,913)	(195,702)	0	(195,702)	(15,211)	0	(15,211)
99	Spokane River PM&Es (182323)		557,558	0	557,558	355,089	0	355,089	202,469	0	202,469
99	ADFIT - Spokane River PM&Es (283323)		(195,169)	0	(195,169)	(124,305)	0	(124,305)	(70,864)	0	(70,864)
99	Montana Riverbed Settlement (186360)		3,799,716	0	3,799,716	2,537,322	0	2,537,322	1,262,394	0	1,262,394
99	ADFIT - Montana Riverbed Settlement (283365)		(1,329,900)	0	(1,329,900)	(888,063)	0	(888,063)	(441,837)	0	(441,837)
99	Lancaster Generation (182312)		3,626,667	0	3,626,667	3,626,667	0	3,626,667	0	0	0
99	ADFIT - Lancaster Generation (283312)		(1,269,333)	0	(1,269,333)	(1,269,333)	0	(1,269,333)	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)		0	0	0	0	0	0	0	0	0
99	ADFIT - Palouse Wind & Thornton Sw St (283810)		0	0	0	0	0	0	0	0	0
4	Customer Advances (252000)		(987,208)	0	(987,208)	(256,820)	0	(256,820)	(730,388)	0	(730,388)
99	Customer Deposits (235199)		(1,218,957)	0	(1,218,957)	(1,218,957)	0	(1,218,957)	0	0	0
C-WKC	Working Capital		7,948,024	7,099,622	15,047,646	7,948,024	0	7,948,024	0	7,099,622	7,099,622
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		24,191,823	7,099,622	31,291,445	23,615,908	0	23,615,908	575,915	7,099,622	7,675,537
	NET RATE BASE		939,532,611	913,192,059	1,852,724,670	614,563,952	591,457,969	1,206,021,921	324,968,659	321,734,090	646,702,749

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 DFTT)	100.000%	64.948%	35.052%
E-ALL	13	Net Electric General Plant	100.000%	66.095%	33.905%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended March 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	9,938,683	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	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
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

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 AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended March 31, 2013	
Ending Balance 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	41,719	41,719		27,952	27,952	13,767	13,767	
9,1		CD-AN	9,722	7,702	2,020		7,702	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	202,724		135,825	135,825	66,899	66,899	
		ED-ID	4,736	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-12E
For Twelve Months Ended March 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(280,238,492)	(280,238,492)			(280,238,492)	(280,238,492)		(182,183,044)	(182,183,044)		(98,055,448)	(98,055,448)	
1	Hydro (ED-AN)	(117,779,171)	(117,779,171)			(117,779,171)	(117,779,171)		(76,568,239)	(76,568,239)		(41,210,932)	(41,210,932)	
1	Other (ED-AN)	(79,583,000)	(79,583,000)			(79,583,000)	(79,583,000)		(51,736,908)	(51,736,908)		(27,846,092)	(27,846,092)	
Total Electric Production		(477,600,663)	(477,600,663)			(477,600,663)	(477,600,663)		(310,488,191)	(310,488,191)		(167,112,472)	(167,112,472)	
Electric Transmission														
1	ED-AN	(185,792,034)	(185,792,034)			(185,792,034)	(185,792,034)		(120,783,401)	(120,783,401)		(65,008,633)	(65,008,633)	
Total Electric Transmission		(185,792,034)	(185,792,034)			(185,792,034)	(185,792,034)		(120,783,401)	(120,783,401)		(65,008,633)	(65,008,633)	
Electric Distribution														
	ED-ID	(132,224,518)	(132,224,518)			(132,224,518)	(132,224,518)					(132,224,518)	(132,224,518)	
	ED-WA	(231,359,391)	(231,359,391)			(231,359,391)	(231,359,391)	(231,359,391)		(231,359,391)				
Total Electric Distribution		(363,583,909)	(363,583,909)			(363,583,909)	(363,583,909)	(231,359,391)		(231,359,391)		(132,224,518)	(132,224,518)	
Gas Underground Storage														
	GD-AN	(12,596,352)		(12,596,352)										
	GD-OR	(437,179)			(437,179)									
Total Gas Underground Storage		(13,033,531)		(12,596,352)	(437,179)									
Gas Distribution														
	GD-AN	(1,459,218)		(1,459,218)										
	GD-ID	(53,298,417)		(53,298,417)										
	GD-WA	(106,189,564)		(106,189,564)										
	GD-OR	(88,024,082)			(88,024,082)									
Total Gas Distribution		(248,971,281)		(169,947,199)	(88,024,082)									
General Plant														
4	ED-AN	(34,247,568)	(34,247,568)			(34,247,568)	(34,247,568)		(22,945,871)	(22,945,871)		(11,301,697)	(11,301,697)	
	ED-ID	(5,615,567)	(5,615,567)			(5,615,567)	(5,615,567)				(5,615,567)		(5,615,567)	
	ED-WA	(11,144,438)	(11,144,438)			(11,144,438)	(11,144,438)	(11,144,438)		(11,144,438)				
7,4	CD-AA	(27,730,068)	(20,061,595)	(5,379,910)	(2,288,563)	(20,061,595)	(20,061,595)		(13,441,269)	(13,441,269)		(6,620,326)	(6,620,326)	
9,4	CD-AN	(10,965,919)	(8,687,311)	(2,278,608)		(8,687,311)	(8,687,311)		(5,820,498)	(5,820,498)		(2,866,813)	(2,866,813)	
9	CD-ID	(4,512,151)	(3,574,571)	(937,580)		(3,574,571)	(3,574,571)				(3,574,571)		(3,574,571)	
9	CD-WA	(2,195,063)	(1,738,951)	(456,112)		(1,738,951)	(1,738,951)	(1,738,951)					(1,738,951)	
8	GD-AA	(1,356,756)		(954,071)	(402,685)									
	GD-AN	(1,399,489)		(1,399,489)										
	GD-ID	(1,016,995)		(1,016,995)										
	GD-WA	(2,343,651)		(2,343,651)										
	GD-OR	(3,571,755)			(3,571,755)									
Total General Plant		(106,099,420)	(85,070,001)	(14,766,416)	(6,263,003)	(22,073,527)	(62,996,474)	(85,070,001)	(12,883,389)	(42,207,638)	(55,091,027)	(9,190,138)	(20,788,836)	(29,978,974)
Total Accumulated Depreciation		(1,395,080,838)	(1,112,046,607)	(188,309,967)	(94,724,264)	(385,657,436)	(726,389,171)	(1,112,046,607)	(244,242,780)	(473,479,230)	(717,722,010)	(141,414,656)	(252,909,941)	(394,324,597)

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-12E
For Twelve Months Ended March 31, 2013	
Ending Balance 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	(6,697,353)	(6,697,353)		(6,697,353)	(6,697,353)	(4,353,949)	(4,353,949)		(2,343,404)	(2,343,404)			
1	Misc Intangible Plt (303000)	ED-AN	(627,299)	(627,299)		(627,299)	(627,299)	(407,807)	(407,807)		(219,492)	(219,492)			
Total Production/Transmission			(7,324,652)	(7,324,652)		(7,324,652)	(7,324,652)	(4,761,756)	(4,761,756)		(2,562,896)	(2,562,896)			
Distribution															
	Franchises (302000)	ED-WA	(78,815)	(78,815)		(78,815)	(78,815)	(78,815)	(78,815)						
	Misc Intangible Plt (303000)	ED-WA	(23,054)	(23,054)		(23,054)	(23,054)	(23,054)	(23,054)						
Total Distribution			(101,869)	(101,869)		(101,869)	(101,869)	(101,869)	(101,869)						
General Plant - 303000															
7,4		CD-AA	(57,666)	(41,719)	(11,188)	(4,759)	(41,719)	(41,719)	(27,952)	(27,952)		(13,767)	(13,767)		
9,1		CD-AN	(50,556)	(40,051)	(10,505)		(40,051)	(40,051)	(26,037)	(26,037)		(14,014)	(14,014)		
		GD-ID	(43,985)		(43,985)										
		GD-WA	(99,918)		(99,918)										
		GD-OR	(50,635)		(50,635)										
Total General Plant - 303000			(302,760)	(81,770)	(165,596)	(55,394)	0	(81,770)	(81,770)	0	(53,989)	(53,989)	0	(27,781)	(27,781)
Miscellaneous IT Intangible Plant -3031XX															
7,4		CD-AA	(21,629,215)	(15,647,872)	(4,196,284)	(1,785,059)	(15,647,872)	(15,647,872)	(10,484,074)	(10,484,074)		(5,163,798)	(5,163,798)		
4		ED-AN	(444,594)	(444,594)			(444,594)	(444,594)	(297,878)	(297,878)		(146,716)	(146,716)		
		ED-ID	(4,932)	(4,932)			(4,932)	(4,932)			(4,932)		(4,932)		
		ED-WA	(571,969)	(571,969)			(571,969)	(571,969)	(571,969)	(571,969)					
8		GD-AA	(895,539)		(629,743)	(265,796)									
		GD-AN	(8,017)		(8,017)										
		GD-OR	(796)		(796)										
Total Miscellaneous IT Intangible Plant - 3031XX			(23,555,062)	(16,669,367)	(4,834,044)	(2,051,651)	(576,901)	(16,092,466)	(16,669,367)	(571,969)	(10,781,952)	(11,353,921)	(4,932)	(5,310,514)	(5,315,446)
Gas Underground Storage															
		GD-AN	(239,461)		(239,461)										
Total Gas Underground Storage			(239,461)		(239,461)										
General Plant - 390200, 396200															
7,4		CD-AA	(166,208)	(120,245)	(32,246)	(13,717)		(120,245)	(120,245)	(80,564)	(80,564)		(39,681)	(39,681)	
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	(46,954)	(46,954)			(46,954)	(46,954)	(31,459)	(31,459)		(15,495)	(15,495)		
		ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)	(110,678)					
		GD-WA	(1,863)		(1,863)										
		GD-OR	(50,032)		(50,032)										
Total General Plant - 390200, 396200			(388,605)	(288,073)	(36,783)	(63,749)	(120,874)	(167,199)	(288,073)	(117,279)	(112,023)	(229,302)	(3,595)	(55,176)	(58,771)
Total Accumulated Amortization			(31,912,409)	(24,465,731)	(5,275,884)	(2,170,794)	(799,644)	(23,666,087)	(24,465,731)	(791,117)	(15,709,720)	(16,500,837)	(8,527)	(7,956,367)	(7,964,894)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	385,053	0	362,279	22,774	385,053	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,110	0	0	2,849,788	2,849,788	0	0	764,227	764,227	0	325,095	325,095
9		CD-WA / ID / AN	1,205,950	372,902	346,374	236,090	955,366	97,809	90,851	61,924	250,584	0	0	0
		TOTAL ACCOUNT	6,479,352	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
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,579,767	812,031	2,106,027	3,661,709	6,579,767	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	3,503,817	0	0	0	0	0	0	0	0	3,503,817	0	3,503,817
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	66,569,177	0	0	48,160,137	48,160,137	0	0	12,915,086	12,915,086	0	5,493,954	5,493,954
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	97,120,107	6,331,014	6,560,207	56,337,870	69,229,091	3,625,350	1,168,294	14,099,601	18,893,245	3,503,817	5,493,954	8,997,771
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	7,809,878	2,324,037	14,649	5,471,192	7,809,878	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	44,493,406	0	0	32,189,199	32,189,199	0	0	8,632,166	8,632,166	0	3,672,041	3,672,041
9		CD-WA / ID / AN	86,874	0	0	68,822	68,822	0	0	18,052	18,052	0	0	0
		TOTAL ACCOUNT	52,866,984	2,324,037	14,649	37,729,213	40,067,899	0	0	8,987,496	8,987,496	0	3,811,589	3,811,589
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	18,667,908	8,169,931	3,431,668	7,066,309	18,667,908	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,576,536	0	0	0	0	4,714,538	1,636,172	1,225,826	7,576,536	0	0	0
99		GD-OR / AS	2,582,676	0	0	0	0	0	0	0	0	2,582,676	0	2,582,676
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	4,527,521	1,417,580	670,422	1,498,746	3,586,748	371,819	175,846	393,108	940,773	0	0	0
		TOTAL ACCOUNT	33,884,438	9,587,511	4,102,090	8,948,342	22,637,943	5,086,357	1,812,018	1,721,720	8,620,095	2,582,676	43,724	2,626,400

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,172,874	110,638	141,541	1,469,194	1,721,373	29,019	37,125	385,357	451,501	0	0	0
		TOTAL ACCOUNT	2,709,701	121,377	156,286	1,839,039	2,116,702	113,290	37,125	385,357	535,772	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,206,245	1,109,316	354,603	1,742,326	3,206,245	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,963,824	0	0	0	0	2,113,074	432,674	418,076	2,963,824	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	1,334,925	0	0	0	0	0	0	938,719	938,719	0	396,206	396,206
7		CD-AA	8,858,914	0	0	6,409,070	6,409,070	0	0	1,718,718	1,718,718	0	731,126	731,126
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	17,654,423	1,154,216	379,696	8,380,152	9,914,064	2,124,851	439,256	3,135,514	5,699,621	913,406	1,127,332	2,040,738
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	920,024	164,888	81,624	673,512	920,024	0	0	0	0	0	0	0
99		GD-WA / ID / AN	171,605	0	0	0	0	55,845	18,213	97,547	171,605	0	0	0
99		GD-OR / AS	152,474	0	0	0	0	0	0	0	0	152,474	0	152,474
8		GD-AA	82,554	0	0	0	0	0	0	58,052	58,052	0	24,502	24,502
7		CD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	0	29,353	29,353
9		CD-WA / ID / AN	163,229	7,956	2,540	118,816	129,312	2,087	666	31,164	33,917	0	0	0
		TOTAL ACCOUNT	1,845,549	172,844	84,164	1,049,636	1,306,644	57,932	18,879	255,765	332,576	152,474	53,855	206,329
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,006,683	18,130,438	10,663,613	10,212,632	39,006,683	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	45,338,246	18,389,362	11,074,131	11,148,614	40,612,107	2,667,552	890,677	1,078,351	4,636,580	43,834	45,725	89,559

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,784,229	9,737,844	2,859,356	36,187,029	48,784,229	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,052,176	0	0	0	0	593,553	458,623	0	1,052,176	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	17,449,066	0	0	12,623,702	12,623,702	0	0	3,385,293	3,385,293	0	1,440,071	1,440,071
9		CD-WA/ ID / AN	12,691,364	375,847	3,211,237	6,467,142	10,054,226	98,581	842,280	1,696,277	2,637,138	0	0	0
		TOTAL ACCOUNT	81,964,208	10,113,691	6,070,593	55,277,873	71,462,157	692,134	1,300,903	5,779,800	7,772,837	994,441	1,734,773	2,729,214
	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	340,345,610	48,566,985	29,152,809	184,173,241	261,893,035	14,942,447	5,758,014	36,357,058	57,057,519	8,722,317	12,672,739	21,395,056

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended March 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	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	2,923,136	2,075,685	23,524	823,927	2,923,136	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	40,842,393	0	0	29,547,837	29,547,837	0	0	7,923,833	7,923,833	0	3,370,723	3,370,723
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	45,941,930	2,075,685	23,524	30,371,764	32,470,973	0	0	9,454,278	9,454,278	0	4,016,679	4,016,679
	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	2,923,395	0	0	2,114,959	2,114,959	0	0	567,168	567,168	0	241,268	241,268
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,999,442	0	0	2,178,249	2,178,249	0	0	578,694	578,694	1,231	241,268	242,499
		TOTAL	55,757,604	2,228,864	23,524	36,796,836	39,049,224	964,981	181,037	10,648,410	11,794,428	411,357	4,502,595	4,913,952

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended March 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(35,780,765)	(25,885,952)	(6,941,826)	(2,952,987)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,911,417)	(1,514,244)	(397,173)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
		Total	<u>(38,001,208)</u>	<u>(27,623,764)</u>	<u>(7,398,953)</u>	<u>(2,978,491)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended March 31, 2013
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****			
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total	
1	151120	FUEL STOCK COAL-COLSTRIP		720,246	720,246		720,246	720,246		0	0	
1	151210	FUEL STOCK HOG FUEL-KFGS		496,682	496,682		496,682	496,682		0	0	
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,275,724	6,275,724		5,065,601	5,065,601		1,210,123	1,210,123	
1	154300	PLANT MATERIALS & OPER SUP-CS2		268,152	268,152		216,445	216,445		51,707	51,707	
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		743,754	743,754		600,339	600,339		143,415	143,415	
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0	
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		0	0		0	0		0	0	
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE			383			309			74	
99	163998	COMMON WORKING CAPITAL	9,366,675		9,366,675	7,948,024		7,948,024		1,418,651	1,418,651	
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	0		0	0		0		0	0	
TOTAL			9,366,675	8,504,941	17,871,616	7,948,024	7,099,622	15,047,646		1,418,651	1,405,319	2,823,970

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%