

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	131,332,072	83,181,141	48,150,931
	Adjustments			
	Adjusted Net Operating Income (Loss)	131,332,072	83,181,141	48,150,931
E-APL	Electric Net Rate Base	1,800,357,553	1,169,844,122	630,513,431
	RATE OF RETURN	7.295%	7.110%	7.637%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended January 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	01-31-2013	360,743	236,756	123,987
		Percent		100.000%	65.630%	34.370%
3	E-OPS	Direct Distribution Operating Expense		23,748,556	15,787,884	7,960,672
		Percent		100.000%	66.479%	33.521%
	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-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended January 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/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 Utility9 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 Utility9 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 January 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 Utility9 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 Utility9 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 January 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	823,042,149	524,887,765	298,154,384	
		Percent	100.000%	63.774%	36.226%	
11		Book Depreciation	83,132,937	54,320,628	28,812,309	
		Percent	100.000%	65.342%	34.658%	

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,080,160,429 100.000%	1,344,399,497 64.630%	735,760,932 35.370%
13	E-PLT	Net Electric General Plant Percent	159,786,135 100.000%	105,165,224 65.816%	54,620,911 34.184%
14		Net Allocated Schedule M's Percent	-91,620,832 100.000%	-59,710,430 65.171%	-31,910,402 34.829%
99	Input	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended January 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	317,491,889	0	317,491,889	213,952,447	0	213,952,447	103,539,442	0	103,539,442
99	442200	Commercial - Firm & Int.	286,737,849	0	286,737,849	202,139,500	0	202,139,500	84,598,349	0	84,598,349
1	442300	Industrial	119,413,710	0	119,413,710	56,513,076	0	56,513,076	62,900,634	0	62,900,634
99	444000	Public Street & Highway Lighting	7,261,035	0	7,261,035	4,827,768	0	4,827,768	2,433,267	0	2,433,267
99	448000	Interdepartmental Revenue	1,030,314	0	1,030,314	820,885	0	820,885	209,429	0	209,429
99	499XXX	Unbilled Revenue	(786,037)	0	(786,037)	(211,700)	0	(211,700)	(574,337)	0	(574,337)
		TOTAL SALES TO ULTIMATE CUSTOMERS	731,148,760	0	731,148,760	478,041,976	0	478,041,976	253,106,784	0	253,106,784
1	447XXX	Sales for Resale	0	146,960,334	146,960,334	0	95,538,913	95,538,913	0	51,421,421	51,421,421
		TOTAL SALES OF ELECTRICITY	731,148,760	146,960,334	878,109,094	478,041,976	95,538,913	573,580,889	253,106,784	51,421,421	304,528,205
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	550,895	0	550,895	350,813	0	350,813	200,082	0	200,082
1	453000	Sales of Water & Water Power	0	471,250	471,250	0	306,360	306,360	0	164,890	164,890
1	454000	Rent from Electric Property	2,928,702	51,006	2,979,708	1,952,938	33,159	1,986,097	975,764	17,847	993,611
1	456XXX	Other Electric Revenues	238,771	141,260,394	141,499,165	179,620	91,833,382	92,013,002	59,151	49,427,012	49,486,163
		TOTAL OTHER OPERATING REVENUE	3,718,368	141,782,650	145,501,018	2,483,371	92,172,901	94,656,272	1,234,997	49,609,749	50,844,746
		TOTAL ELECTRIC REVENUE	734,867,128	288,742,984	1,023,610,112	480,525,347	187,711,814	668,237,161	254,341,781	101,031,170	355,372,951
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	391,557	391,557	0	254,551	254,551	0	137,006	137,006
1	501000	Fuel	0	26,653,581	26,653,581	0	17,327,493	17,327,493	0	9,326,088	9,326,088
1	502000	Steam Expense	0	4,260,221	4,260,221	0	2,769,570	2,769,570	0	1,490,651	1,490,651
1	505000	Electric Expense	0	916,440	916,440	0	595,778	595,778	0	320,662	320,662
1	506000	Miscellaneous Steam Power Generation Expense	0	2,401,708	2,401,708	0	1,561,350	1,561,350	0	840,358	840,358
1	507000	Rent	0	28,179	28,179	0	18,319	18,319	0	9,860	9,860
		MAINTENANCE									
1	510000	Supervision & Engineering	0	451,197	451,197	0	293,323	293,323	0	157,874	157,874
1	511000	Structures	0	653,743	653,743	0	424,998	424,998	0	228,745	228,745
1	512000	Boiler Plant	0	5,090,101	5,090,101	0	3,309,075	3,309,075	0	1,781,026	1,781,026
1	513000	Electric Plant	0	657,137	657,137	0	427,205	427,205	0	229,932	229,932
1	514000	Miscellaneous Steam Plant	0	583,498	583,498	0	379,332	379,332	0	204,166	204,166
		TOTAL STEAM POWER GENERATION EXP	0	42,087,362	42,087,362	0	27,360,994	27,360,994	0	14,726,368	14,726,368

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended January 31, 2013
Average of Monthly Averages Basis

Report ID:
E-OPS-12A

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	2,398,986	2,398,986	0	1,559,581	1,559,581	0	839,405	839,405
1	536000	Water for Power	0	1,184,278	1,184,278	0	769,899	769,899	0	414,379	414,379
1	537000	Hydraulic Expense	4,457,802	2,927,275	7,385,077	2,730,788	1,903,021	4,633,809	1,727,014	1,024,254	2,751,268
1	538000	Electric Expense	0	6,365,029	6,365,029	0	4,137,905	4,137,905	0	2,227,124	2,227,124
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	577,240	577,240	0	375,264	375,264	0	201,976	201,976
1	540000	Rent	0	1,289,786	1,289,786	0	838,490	838,490	0	451,296	451,296
1	540100	MT Trust Funds Land Settlement Rents	5,529,849	0	5,529,849	3,606,974	0	3,606,974	1,922,875	0	1,922,875
MAINTENANCE											
1	541000	Supervision & Engineering	0	581,190	581,190	0	377,832	377,832	0	203,358	203,358
1	542000	Structures	0	611,990	611,990	0	397,855	397,855	0	214,135	214,135
1	543000	Reservoirs, Dams, & Waterways	0	1,815,699	1,815,699	0	1,180,386	1,180,386	0	635,313	635,313
1	544000	Electric Plant	0	2,856,720	2,856,720	0	1,857,154	1,857,154	0	999,566	999,566
1	545000	Miscellaneous Hydraulic Plant	0	474,229	474,229	0	308,296	308,296	0	165,933	165,933
TOTAL HYDRO POWER GENERATION EXP			9,987,651	21,082,422	31,070,073	6,337,762	13,705,683	20,043,445	3,649,889	7,376,739	11,026,628
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	947,705	947,705	0	616,103	616,103	0	331,602	331,602
1	547000	Fuel	0	64,620,858	64,620,858	0	42,010,020	42,010,020	0	22,610,838	22,610,838
1	548000	Generation Expense	0	2,065,198	2,065,198	0	1,342,585	1,342,585	0	722,613	722,613
1	549000	Miscellaneous Other Power Generation Expense	0	584,481	584,481	0	379,971	379,971	0	204,510	204,510
1	550000	Rent	0	54,389	54,389	0	35,358	35,358	0	19,031	19,031
MAINTENANCE											
1	551000	Supervision & Engineering	0	1,780,631	1,780,631	0	1,157,588	1,157,588	0	623,043	623,043
1	552000	Structures	0	21,897	21,897	0	14,235	14,235	0	7,662	7,662
1	553000	Generating & Electric Equipment	0	7,420,214	7,420,214	0	4,823,881	4,823,881	0	2,596,333	2,596,333
1	554000	Miscellaneous Other Power Generation Plant	0	170,271	170,271	0	110,693	110,693	0	59,578	59,578
TOTAL OTHER POWER GENERATION EXP			0	77,665,644	77,665,644	0	50,490,434	50,490,434	0	27,175,210	27,175,210
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	18,067,045	219,741,447	237,808,492	0	142,853,915	142,853,915	18,067,045	76,887,532	94,954,577
1	556000	System Control & Load Dispatching	0	906,554	906,554	0	589,351	589,351	0	317,203	317,203
E-557	557XXX	Other Expense	13,142,507	135,919,917	149,062,424	9,314,194	88,361,538	97,675,732	3,828,313	47,558,379	51,386,692
TOTAL OTHER POWER SUPPLY EXPENSE			31,209,552	356,567,918	387,777,470	9,314,194	231,804,804	241,118,998	21,895,358	124,763,114	146,658,472
TOTAL PRODUCTION OPERATING EXP			41,197,203	497,403,346	538,600,549	15,651,956	323,361,915	339,013,871	25,545,247	174,041,431	199,586,678

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended January 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
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	2,219,928	2,219,928	0	1,443,175	1,443,175	0	776,753	776,753
1	561000	Load Dispatching	0	2,147,073	2,147,073	0	1,395,812	1,395,812	0	751,261	751,261
1	562000	Station Expense	0	398,094	398,094	0	258,801	258,801	0	139,293	139,293
1	563000	Overhead Line Expense	0	498,043	498,043	0	323,778	323,778	0	174,265	174,265
1	565000	Transmission of Electricity by Others	0	17,540,830	17,540,830	0	11,403,294	11,403,294	0	6,137,536	6,137,536
1	566000	Miscellaneous Transmission Expense	0	1,296,693	1,296,693	0	842,980	842,980	0	453,713	453,713
1	567000	Rent	0	115,589	115,589	0	75,144	75,144	0	40,445	40,445
		MAINTENANCE									
1	568000	Supervision & Engineering	0	2,126,763	2,126,763	0	1,382,609	1,382,609	0	744,154	744,154
1	569000	Structures	41,895	411,720	453,615	31,046	267,659	298,705	10,849	144,061	154,910
1	570000	Station Equipment	13,711	1,144,459	1,158,170	13,711	744,013	757,724	0	400,446	400,446
1	571000	Overhead Lines	25,814	1,653,711	1,679,525	3,383	1,075,078	1,078,461	22,431	578,633	601,064
1	572000	Underground Lines	0	5,409	5,409	0	3,516	3,516	0	1,893	1,893
1	573000	Service Miscellaneous	2,328	92,839	95,167	2,328	60,355	62,683	0	32,484	32,484
		TOTAL TRANSMISSION OPERATING EXP	83,748	29,651,151	29,734,899	50,468	19,276,214	19,326,682	33,280	10,374,937	10,408,217
E-DEPX		Depreciation Expense-Production	0	27,786,638	27,786,638	0	18,064,093	18,064,093	0	9,722,545	9,722,545
E-DEPX		Depreciation Expense-Transmission	0	10,668,410	10,668,410	0	6,935,533	6,935,533	0	3,732,877	3,732,877
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,013,733	1,013,733	0	659,028	659,028	0	354,705	354,705
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(187,942)	0	(187,942)	187,942	0	187,942
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 Relicense	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
1	407333	Amortization of CDA Settlement Costs	0	45,464	45,464	0	29,556	29,556	0	15,908	15,908
99	407335	Amortization of ID DSIT	(2,310,026)	0	(2,310,026)	0	0	0	(2,310,026)	0	(2,310,026)
99	407350	Amortization of WA Renewable Energy Credits	433,043	0	433,043	433,043	0	433,043	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	71,503	0	71,503	(37,164)	0	(37,164)	108,667	0	108,667
99	407362	Amortization of LiDAR O&M	647,183	0	647,183	647,183	0	647,183	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	883,649	883,649	0	574,460	574,460	0	309,189	309,189
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	232,666	0	232,666	177,670	0	177,670	54,996	0	54,996
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	353,525	0	353,525	0	0	0	353,525	0	353,525
99	407450/407499	Amortization of BPA Residential Exchange Credit	(12,466,603)	0	(12,466,603)	(8,578,855)	0	(8,578,855)	(3,887,748)	0	(3,887,748)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(6,100,405)	0	(6,100,405)	(4,097,082)	0	(4,097,082)	(2,003,323)	0	(2,003,323)
99	407462	Amortization of Deferred LiDAR O&M	(881,434)	0	(881,434)	(881,434)	0	(881,434)	0	0	0
99	407495	Optional Renew Solar Project Offset	0	(6,311)	(6,311)	0	(4,103)	(4,103)	0	(2,208)	(2,208)
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	17,971,597	17,971,597	0	11,683,336	11,683,336	0	6,288,261	6,288,261
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(15,577,161)	58,563,180	42,986,019	(8,354,663)	38,071,923	29,717,260	(7,222,498)	20,491,257	13,268,759
		TOTAL PRODUCTION & TRANSMISSION EXPEN	25,703,790	585,617,677	611,321,467	7,347,761	380,710,052	388,057,813	18,356,029	204,907,625	223,263,654

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended January 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
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	306,400	1,880,626	2,187,026	209,293	1,250,221	1,459,514	97,107	630,405	727,512
3	582000	Station Expense	588,022	49,530	637,552	357,356	32,927	390,283	230,666	16,603	247,269
3	583000	Overhead Line Expense	2,284,164	589,690	2,873,854	1,621,874	392,020	2,013,894	662,290	197,670	859,960
3	584000	Underground Line Expense	1,044,194	0	1,044,194	615,825	0	615,825	428,369	0	428,369
3	585000	Street Light & Signal System Operation Expense	147,255	0	147,255	21,837	0	21,837	125,418	0	125,418
3	586000	Meter Expense	2,150,048	72,626	2,222,674	1,688,367	48,281	1,736,648	461,681	24,345	486,026
3	587000	Customer Installations Expense	561,813	115,391	677,204	299,435	76,711	376,146	262,378	38,680	301,058
3	588000	Miscellaneous Distribution Expense	4,262,026	3,439,881	7,701,907	2,816,072	2,286,798	5,102,870	1,445,954	1,153,083	2,599,037
3	589000	Rent	756	250,872	251,628	556	166,777	167,333	200	84,095	84,295
		MAINTENANCE:									
3	590000	Supervision & Engineering	349,498	1,381,899	1,731,397	227,925	918,673	1,146,598	121,573	463,226	584,799
3	591000	Structures	284,877	662	285,539	139,803	440	140,243	145,074	222	145,296
3	592000	Station Equipment	685,399	218,018	903,417	511,477	144,936	656,413	173,922	73,082	247,004
3	593000	Overhead Lines	8,456,802	38,638	8,495,440	5,471,930	25,686	5,497,616	2,984,872	12,952	2,997,824
3	594000	Underground Lines	1,020,299	0	1,020,299	616,851	0	616,851	403,448	0	403,448
3	595000	Line Transformers	555,822	415,062	970,884	446,840	275,929	722,769	108,982	139,133	248,115
3	596000	Street Light & Signal System Maintenance Exp	680,128	0	680,128	461,711	0	461,711	218,417	0	218,417
3	597000	Meters	57,416	0	57,416	29,400	0	29,400	28,016	0	28,016
3	598000	Miscellaneous Distribution Expense	313,637	161,693	475,330	251,332	107,492	358,824	62,305	54,201	116,506
		TOTAL DISTRIBUTION OPERATING EXP	23,748,556	8,614,588	32,363,144	15,787,884	5,726,891	21,514,775	7,960,672	2,887,697	10,848,369
E-DEPX		Depreciation Expense-Distribution	31,979,296	0	31,979,296	20,911,022	0	20,911,022	11,068,274	0	11,068,274
E-AMIX		Amortization Expense-Franchises/Misc Intangibles	26,977	0	26,977	26,977	0	26,977	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	45,743,309	0	45,743,309	39,632,494	0	39,632,494	6,110,815	0	6,110,815
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	77,749,582	0	77,749,582	60,570,493	0	60,570,493	17,179,089	0	17,179,089
		TOTAL DISTRIBUTION EXPENSES	101,498,138	8,614,588	110,112,726	76,358,377	5,726,891	82,085,268	25,139,761	2,887,697	28,027,458

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended January 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
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	557,340	557,340	0	365,782	365,782	0	191,558	191,558
2	902000	Meter Reading Expenses	2,784,422	92,955	2,877,377	2,418,114	61,006	2,479,120	366,308	31,949	398,257
E-903	903XXX	Customer Records & Collection Expenses	1,814,582	6,410,801	8,225,383	1,204,379	4,207,409	5,411,788	610,203	2,203,392	2,813,595
2	904000	Uncollectible Accounts	0	2,087,991	2,087,991	0	1,370,348	1,370,348	0	717,643	717,643
2	905000	Misc Customer Accounts	0	230,342	230,342	0	151,173	151,173	0	79,169	79,169
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,599,004	9,379,429	13,978,433	3,622,493	6,155,718	9,778,211	976,511	3,223,711	4,200,222
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	23,133,041	328,535	23,461,576	16,776,019	215,618	16,991,637	6,357,022	112,917	6,469,939
2	909000	Advertising	15,465	1,116,552	1,132,017	2,337	732,793	735,130	13,128	383,759	396,887
2	910000	Misc Customer Service & Info Exp	0	180,687	180,687	0	118,585	118,585	0	62,102	62,102
TOTAL CUSTOMER SERVICE & INFO EXP			23,148,506	1,625,774	24,774,280	16,778,356	1,066,996	17,845,352	6,370,150	558,778	6,928,928
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	9,629	9,629	0	6,320	6,320	0	3,309	3,309
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	9,629	9,629	0	6,320	6,320	0	3,309	3,309
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	632,236	31,773,453	32,405,689	510,724	21,288,214	21,798,938	121,512	10,485,239	10,606,751
4	921000	Office Supplies & Expenses	63,732	4,054,722	4,118,454	63,676	2,716,664	2,780,340	56	1,338,058	1,338,114
4	922000	Admin Exp Transferred--Credit	0	(66,304)	(66,304)	0	(44,424)	(44,424)	0	(21,880)	(21,880)
4	923000	Outside Services Employed	47,482	11,559,199	11,606,681	47,482	7,744,663	7,792,145	0	3,814,536	3,814,536
4	924000	Property Insurance Premium	0	1,333,944	1,333,944	0	893,742	893,742	0	440,202	440,202
4	925XXX	Injuries and Damages	26,854	2,257,729	2,284,583	23,954	1,512,678	1,536,632	2,900	745,051	747,951
4	926XXX	Employee Pensions and Benefits	311,027	988,978	1,300,005	229,643	662,615	892,258	81,384	326,363	407,747
4	927000	Franchise Requirements	5,747	0	5,747	0	0	0	5,747	0	5,747
1	928000	Regulatory Commission Expenses	3,196,624	3,510,257	6,706,881	2,259,609	2,282,018	4,541,627	937,015	1,228,239	2,165,254
4	930000	Miscellaneous General Expenses	137,505	3,103,168	3,240,673	88,082	2,079,123	2,167,205	49,423	1,024,045	1,073,468
4	931000	Rents	32,753	1,012,184	1,044,937	23,076	678,163	701,239	9,677	334,021	343,698
4	935000	Maintenance of General Plant	844,449	7,005,160	7,849,609	363,243	4,693,457	5,056,700	481,206	2,311,703	2,792,909
TOTAL ADMIN & GEN OPERATING EXP			5,298,409	66,532,490	71,830,899	3,609,489	44,506,913	48,116,402	1,688,920	22,025,577	23,714,497

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended January 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
E-DEPX		Depreciation Expense-General	1,749,213	10,850,334	12,599,547	1,108,513	7,269,724	8,378,237	640,700	3,580,610	4,221,310
E-AMTX		Amortization Expense-General Plant - 303000	0	25,590	25,590	0	16,992	16,992	0	8,598	8,598
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	340,054	5,955,169	6,295,223	335,913	3,989,964	4,325,877	4,141	1,965,205	1,969,346
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	28,953	28,953	0	19,399	19,399	0	9,554	9,554
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	2,089,267	16,860,046	18,949,313	1,444,426	11,296,079	12,740,505	644,841	5,563,967	6,208,808
		TOTAL ADMIN & GENERAL EXPENSES	7,387,676	83,392,536	90,780,212	5,053,915	55,802,992	60,856,907	2,333,761	27,589,544	29,923,305
		TOTAL EXPENSES BEFORE FIT	162,337,114	688,639,633	850,976,747	109,160,902	449,468,969	558,629,871	53,176,212	239,170,664	292,346,876
		NET OPERATING INCOME (LOSS) BEFORE FIT			172,633,365			109,607,290			63,026,075
E-FIT		FEDERAL INCOME TAX--Normal Accrual			19,528,616			12,851,757			6,676,859
E-FIT		DEFERRED FEDERAL INCOME TAX			21,972,517			13,704,308			8,268,209
E-FIT		AMORTIZED ITC - NOXON			(199,840)			(129,916)			(69,924)
		ELECTRIC NET OPERATING INCOME (LOSS)			131,332,072			83,181,141			48,150,931

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.630%	34.370%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.479%	33.521%
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 January 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	555000/555100	Purchased Power	0	178,225,294	178,225,294	0	115,864,264	115,864,264	0	62,361,030	62,361,030
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	18,067,045	0	18,067,045	0	0	0	18,067,045	0	18,067,045
1	555550	Non Monetary - Exchange Power	0	(20,087)	(20,087)	0	(13,059)	(13,059)	0	(7,028)	(7,028)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	40,909,847	40,909,847	0	26,595,492	26,595,492	0	14,314,355	14,314,355
1	555710	Intercompany Purchase	0	626,393	626,393	0	407,218	407,218	0	219,175	219,175
TOTAL ACCOUNT 555			18,067,045	219,741,447	237,808,492	0	142,853,915	142,853,915	18,067,045	76,887,532	94,954,577

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 January 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	557000	Other Expenses	0	5,964,459	5,964,459	0	3,877,495	3,877,495	0	2,086,964	2,086,964
1	557010	Other Power Supply Expense - Financial	0	9,163,295	9,163,295	0	5,957,058	5,957,058	0	3,206,237	3,206,237
1	557150	Fuel - Economic Dispatch	0	74,762,876	74,762,876	0	48,603,346	48,603,346	0	26,159,530	26,159,530
1	557160	Power Supply Expense - Miscellaneous	181,250	659,666	840,916	181,250	428,849	610,099	0	230,817	230,817
99	557161	Unbilled Add-Ons	(593,623)	0	(593,623)	(302,692)	0	(302,692)	(290,931)	0	(290,931)
1	557170	Broker Fees - Power	3,964	909,550	913,514	3,964	591,298	595,262	0	318,252	318,252
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	8,624,603	0	8,624,603	8,624,603	0	8,624,603	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	(110,250)	0	(110,250)	(110,250)	0	(110,250)	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	247,911	0	247,911	247,911	0	247,911	0	0	0
99	557380	Idaho PCA Deferred	3,056,318	0	3,056,318	0	0	0	3,056,318	0	3,056,318
99	557390	Idaho PCA Amortization	741,722	0	741,722	0	0	0	741,722	0	741,722
1	557395	Optional Renewable Power Expense Offset	0	(136,416)	(136,416)	0	(88,684)	(88,684)	0	(47,732)	(47,732)
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	4,252,662	4,252,662	0	2,764,656	2,764,656	0	1,488,006	1,488,006
1	557711	Turbine Gas Bookout Offset	0	(4,252,662)	(4,252,662)	0	(2,764,656)	(2,764,656)	0	(1,488,006)	(1,488,006)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	44,623,013	44,623,013	0	29,009,421	29,009,421	0	15,613,592	15,613,592
TOTAL ACCOUNT 557			13,142,507	135,919,917	149,062,424	9,314,194	88,361,538	97,675,732	3,828,313	47,558,379	51,386,692

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-903-12A
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	
For Twelve Months Ended January 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
2	903000	Customer Records and Collections	1,814,582	6,410,801	8,225,383	1,204,379	4,207,409	5,411,788	610,203	2,203,392	2,813,595
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			1,814,582	6,410,801	8,225,383	1,204,379	4,207,409	5,411,788	610,203	2,203,392	2,813,595

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.630%	34.370%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.630%	35.370%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended January 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	363,590	328,535	692,125	293,286	215,618	508,904	70,304	112,917	183,221
99	908600	Public Purpose Tariff Rider Expense Offset	23,300,173	0	23,300,173	16,809,953	0	16,809,953	6,490,220	0	6,490,220
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	(754,373)	0	(754,373)	(550,871)	0	(550,871)	(203,502)	0	(203,502)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	23,133,041	328,535	23,461,576	16,776,019	215,618	16,991,637	6,357,022	112,917	6,469,939

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.630%	34.370%
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 January 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.89%	52.89%
2	Cost of Debt		5.715%	5.817%
	Total Weighted Cost		3.023%	3.077%
E-APL	Net Rate Base	1,800,357,553	1,169,844,122	630,513,431
	Interest Deduction for FIT Calculation	54,765,286	35,364,388	19,400,898
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,023,610,112	668,237,161	355,372,951
E-OPS	Less: Operating & Maintenance Expense	711,291,833	455,601,613	255,690,220
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	75,970,008	51,712,428	24,257,580
E-OTX	Less: Taxes Other than FIT	63,714,906	51,315,830	12,399,076
	Net Operating Income Before FIT	172,633,365	109,607,290	63,026,075
E-INT	Less: Interest Expense	54,765,286	35,364,388	19,400,898
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(187,942)	187,942
E-SCM	Plus: Schedule M Adjustments	(54,931,550)	(33,069,508)	(21,862,042)
	Taxable Net Operating Income	62,936,529	41,361,336	21,575,193
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	22,027,786	14,476,468	7,551,318
1	Production Tax Credit	(186,726)	(121,391)	(65,335)
1	Investment Tax Credit - Noxon *	(2,312,444)	(1,503,320)	(809,124)
	Total Net Federal Income Tax	19,528,616	12,851,757	6,676,859
E-DTE	Deferred FIT	21,972,517	13,704,308	8,268,209
1	411400 Amortized Investment Tax Credit - Noxon	(199,840)	(129,916)	(69,924)
	Total Net FIT/Deferred FIT	41,301,293	26,426,149	14,875,144

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

AVISTA UTILITIES

***** SYSTEM *****		***** WASHINGTON *****			***** IDAHO *****					
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX/AMTX	Book Depreciation & Amortization	34,095,540	56,328,827	90,424,367	22,382,425	36,954,733	59,337,158	11,713,115	19,374,094	31,087,209
12	997001 Contributions In Aid of Construction	0	3,045,203	3,045,203	0	1,968,115	1,968,115	0	1,077,088	1,077,088
2	997002 Injuries and Damages	0	(2,550,000)	(2,550,000)	0	(1,673,565)	(1,673,565)	0	(876,435)	(876,435)
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	4,194,688	4,194,688	0	2,810,441	2,810,441	0	1,384,247	1,384,247
99	997007 Idaho PCA	4,282,703	0	4,282,703	0	0	0	4,282,703	0	4,282,703
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	382,631	382,631	0	256,363	256,363	0	126,268	126,268
12	997016 Redemption Expense Amortization	0	971,050	971,050	0	627,590	627,590	0	343,460	343,460
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	(7,048,490)	0	(7,048,490)	(5,038,064)	0	(5,038,064)	(2,010,426)	0	(2,010,426)
1	997019 CSS Temporary Service Fees	15,389	0	15,389	990	0	990	14,399	0	14,399
4	997020 FAS87 Current Pension Accrual	0	(9,218,286)	(9,218,286)	0	(6,176,252)	(6,176,252)	0	(3,042,034)	(3,042,034)
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	(17,409)	(17,409)	0	(9,117)	(9,117)
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
99	997029 FAS106 Post Retirement Benefits	311,077	0	311,077	229,693	0	229,693	81,384	0	81,384
12	997032 Interest Rate Swaps	0	(12,389,507)	(12,389,507)	0	(8,007,338)	(8,007,338)	0	(4,382,169)	(4,382,169)
99	997033 BPA Residential Exchange	(655,327)	0	(655,327)	(582,827)	0	(582,827)	(72,500)	0	(72,500)
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	(380,173)	(380,173)	0	(247,150)	(247,150)	0	(133,023)	(133,023)
99	997043 Washington Deferred Power Costs	8,514,353	0	8,514,353	8,514,353	0	8,514,353	0	0	0
1	997044 Non-Monetary Power Costs	0	(20,087)	(20,087)	0	(13,059)	(13,059)	0	(7,028)	(7,028)
1	997045 Section 199 Manufacturing Deduction	0	(2,732,360)	(2,732,360)	0	(1,776,307)	(1,776,307)	0	(956,053)	(956,053)
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)	266,118	0	266,118	0	0	0	266,118	0	266,118
12	997048 AFUDC	0	(1,861,558)	(1,861,558)	0	(1,203,125)	(1,203,125)	0	(658,433)	(658,433)
11	997049 Tax Depreciation	0	(134,022,459)	(134,022,459)	0	(87,572,955)	(87,572,955)	0	(46,449,504)	(46,449,504)
99	997050 CS2 Levelized Return	353,525	0	353,525	0	0	0	353,525	0	353,525
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	15,151	15,151	0	10,151	10,151	0	5,000	5,000
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended January 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	1,555,313	1,738,406	152,118	1,011,109	1,163,227	30,975	544,204	575,179
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(1,111,419)	0	(1,111,419)	(854,668)	0	(854,668)	(256,751)	0	(256,751)
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	(3,027,607)	0	(3,027,607)	0	0	0	(3,027,607)	0	(3,027,607)
11	997080	Book Transportation Depreciation	0	3,990,593	3,990,593	0	2,607,533	2,607,533	0	1,383,060	1,383,060
1	997081	Deferred Compensation	0	441,830	441,830	0	296,026	296,026	0	145,804	145,804
1	997082	Meal Disallowances	0	347,631	347,631	0	232,913	232,913	0	114,718	114,718
1	997083	Paid Time Off	0	87,289	87,289	0	58,484	58,484	0	28,805	28,805
2	997084	Customer Uncollectibles	0	49,284	49,284	0	32,345	32,345	0	16,939	16,939
99	997088	Deferred O&M Colstrip & CS2	(6,028,902)	0	(6,028,902)	(4,134,246)	0	(4,134,246)	(1,894,656)	0	(1,894,656)
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	(234,251)	0	(234,251)	(234,251)	0	(234,251)	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	53,734	0	53,734	53,734	0	53,734	0	0	0
99	997094	Palouse Wind & Thornton	80,774	0	80,774	80,774	0	80,774	0	0	0
99	997095	WA REC Deferral	248,723	0	248,723	248,723	0	248,723	0	0	0
99	997096	CDA Settlement Costs	0	4,465	4,465	0	2,903	2,903	0	1,562	1,562
		TOTAL SCHEDULE M ADJUSTMENTS	36,689,279	(91,620,829)	(54,931,550)	26,640,918	(59,710,426)	(33,069,508)	10,048,361	(31,910,403)	(21,862,042)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.630%	34.370%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.479%	33.521%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.774%	36.226%
E-ALL	11	Book Depreciation	100.000%	65.342%	34.658%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.630%	35.370%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended January 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	21,425,132	21,425,132	0	13,962,973	13,962,973	0	7,462,159	7,462,159
99	410100	Deferred Federal Income Tax Expense - Washington	2,318,477	0	2,318,477	2,318,477	0	2,318,477	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,899,476	0	1,899,476	0	0	0	1,899,476	0	1,899,476
	410100	Total	4,217,953	21,425,132	25,643,085	2,318,477	13,962,973	16,281,450	1,899,476	7,462,159	9,361,635
14	411100	Deferred Federal Income Tax Expense - Allocated	0	627,609	627,609	0	409,019	409,019	0	218,590	218,590
99	411100	Deferred Federal Income Tax Expense - Washington	(2,986,161)	0	(2,986,161)	(2,986,161)	0	(2,986,161)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,312,016)	0	(1,312,016)	0	0	0	(1,312,016)	0	(1,312,016)
	411100	Total	(4,298,177)	627,609	(3,670,568)	(2,986,161)	409,019	(2,577,142)	(1,312,016)	218,590	(1,093,426)
Total Deferred Federal Income Tax Expense			(80,224)	22,052,741	21,972,517	(667,684)	14,371,992	13,704,308	587,460	7,680,749	8,268,209

E-ALL	14	Net Allocated Schedule M's	100.000%	65.171%	34.829%
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 January 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	1,536,048	1,536,048	0	998,585	998,585	0	537,463	537,463
1	408150	R&P Property Tax--Production	0	11,770,235	11,770,235	0	7,651,830	7,651,830	0	4,118,405	4,118,405
1	408180	R&P Property Tax--Transmission	0	4,211,092	4,211,092	0	2,737,631	2,737,631	0	1,473,461	1,473,461
1	409100	State Income Tax--Montana & Oregon	0	422,938	422,938	0	274,952	274,952	0	147,986	147,986
TOTAL PRODUCTION & TRANSMISSION			0	17,971,597	17,971,597	0	11,683,336	11,683,336	0	6,288,261	6,288,261
DISTRIBUTION											
99	408110	State Excise Tax	18,456,148	0	18,456,148	18,456,148	0	18,456,148	0	0	0
99	408120	Municipal Occupation & License Tax	19,969,245	0	19,969,245	16,824,837	0	16,824,837	3,144,408	0	3,144,408
99	408160	Miscellaneous State or Local Tax--WA & ID	55	0	55	0	0	0	55	0	55
99	408170	R&P Property Tax--Distribution	6,894,049	0	6,894,049	4,351,509	0	4,351,509	2,542,540	0	2,542,540
99	409100	State Income Tax--Idaho	423,812	0	423,812	0	0	0	423,812	0	423,812
TOTAL DISTRIBUTION			45,743,309	0	45,743,309	39,632,494	0	39,632,494	6,110,815	0	6,110,815
TOTAL TAXES OTHER THAN FIT			45,743,309	17,971,597	63,714,906	39,632,494	11,683,336	51,315,830	6,110,815	6,288,261	12,399,076

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended January 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
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	9,433,333	9,433,333	0	6,132,610	6,132,610	0	3,300,723	3,300,723
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	1,912,115	1,912,115	0	1,243,066	1,243,066	0	669,049	669,049
1	182381	CDA Settlement Past Storage	0	36,652,250	36,652,250	0	23,827,628	23,827,628	0	12,824,622	12,824,622
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	2,313,047	2,466,226	153,179	1,509,052	1,662,231	0	803,995	803,995
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,698,748	28,634,958	30,333,706	1,678,165	19,185,422	20,863,587	20,583	9,449,536	9,470,119
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,056,918	2,056,918	0	1,378,135	1,378,135	0	678,783	678,783
		TOTAL INTANGIBLE PLANT	2,454,631	127,051,839	129,506,470	2,434,048	83,212,510	85,646,558	20,583	43,839,329	43,859,912
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	2,422,457	2,422,457	0	1,574,839	1,574,839	0	847,618	847,618
1	311XXX	Structures & Improvements	0	125,939,711	125,939,711	0	81,873,406	81,873,406	0	44,066,305	44,066,305
1	312000	Boiler Plant	0	170,384,773	170,384,773	0	110,767,141	110,767,141	0	59,617,632	59,617,632
1	313000	Generators	0	6,770	6,770	0	4,401	4,401	0	2,369	2,369
1	314000	Turbogenerator Units	0	51,833,209	51,833,209	0	33,696,769	33,696,769	0	18,136,440	18,136,440
1	315000	Accessory Electric Equipment	0	26,870,775	26,870,775	0	17,468,691	17,468,691	0	9,402,084	9,402,084
1	316000	Miscellaneous Power Plant Equipment	0	15,807,837	15,807,837	0	10,276,675	10,276,675	0	5,531,162	5,531,162
		TOTAL STEAM PRODUCTION PLANT	0	393,265,532	393,265,532	0	255,661,922	255,661,922	0	137,603,610	137,603,610
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	57,170,056	57,170,056	0	37,166,253	37,166,253	0	20,003,803	20,003,803
1	331XXX	Structures & Improvements	0	43,803,503	43,803,503	0	28,476,657	28,476,657	0	15,326,846	15,326,846
1	332XXX	Reservoirs, Dams, & Waterways	0	123,839,248	123,839,248	0	80,507,895	80,507,895	0	43,331,353	43,331,353
1	333000	Waterwheels, Turbines, & Generators	0	160,824,038	160,824,038	0	104,551,707	104,551,707	0	56,272,331	56,272,331
1	334000	Accessory Electric Equipment	0	33,997,521	33,997,521	0	22,101,788	22,101,788	0	11,895,733	11,895,733
1	335XXX	Miscellaneous Power Plant Equipment	0	8,100,743	8,100,743	0	5,266,293	5,266,293	0	2,834,450	2,834,450
1	336000	Roads, Railroads, & Bridges	0	2,018,106	2,018,106	0	1,311,971	1,311,971	0	706,135	706,135
		TOTAL HYDRAULIC PRODUCTION PLANT	0	429,753,215	429,753,215	0	279,382,564	279,382,564	0	150,370,651	150,370,651
		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	16,517,528	16,517,528	0	10,738,045	10,738,045	0	5,779,483	5,779,483
1	342000	Fuel Holders, Producers, & Accessories	0	21,207,110	21,207,110	0	13,786,742	13,786,742	0	7,420,368	7,420,368
1	343000	Prime Movers	0	22,242,614	22,242,614	0	14,459,923	14,459,923	0	7,782,691	7,782,691
1	344000	Generators	0	202,347,345	202,347,345	0	131,546,009	131,546,009	0	70,801,336	70,801,336
1	344010	Generators - Solar	0	139,020	139,020	0	90,377	90,377	0	48,643	48,643
1	345000	Accessory Electric Equipment	0	17,064,036	17,064,036	0	11,093,330	11,093,330	0	5,970,706	5,970,706
1	345010	Accessory Electric Equipment - Solar	0	29,114	29,114	0	18,927	18,927	0	10,187	10,187
1	346000	Miscellaneous Power Plant Equipment	0	1,667,725	1,667,725	0	1,084,188	1,084,188	0	583,537	583,537
		TOTAL OTHER PRODUCTION PLANT	0	282,119,660	282,119,660	0	183,405,991	183,405,991	0	98,713,669	98,713,669
		TOTAL PRODUCTION PLANT	0	1,105,138,407	1,105,138,407	0	718,450,477	718,450,477	0	386,687,930	386,687,930

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended January 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	19,322,016	19,322,016	0	12,561,243	12,561,243	0	6,760,773	6,760,773
1	352XXX	Structures & Improvements	0	16,845,036	16,845,036	0	10,950,958	10,950,958	0	5,894,078	5,894,078
1	353000	Station Equipment	0	207,203,484	207,203,484	0	134,702,985	134,702,985	0	72,500,499	72,500,499
1	354000	Towers & Fixtures	0	17,122,449	17,122,449	0	11,131,304	11,131,304	0	5,991,145	5,991,145
1	355000	Poles & Fixtures	0	147,906,130	147,906,130	0	96,153,775	96,153,775	0	51,752,355	51,752,355
1	356000	Overhead Conductors & Devices	0	113,452,001	113,452,001	0	73,755,146	73,755,146	0	39,696,855	39,696,855
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	528,658,921	528,658,921	0	343,681,165	343,681,165	0	184,977,756	184,977,756
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	1,915,507	0	1,915,507	214,064	0	214,064	1,701,443	0	1,701,443
99	361000	Structures & Improvements	17,710,712	0	17,710,712	12,501,900	0	12,501,900	5,208,812	0	5,208,812
99	362000	Station Equipment	107,383,089	0	107,383,089	70,171,659	0	70,171,659	37,211,430	0	37,211,430
99	364000	Poles, Towers, & Fixtures	252,967,318	0	252,967,318	155,439,576	0	155,439,576	97,527,742	0	97,527,742
99	365000	Overhead Conductors & Devices	169,592,734	0	169,592,734	105,063,329	0	105,063,329	64,529,405	0	64,529,405
99	366000	Underground Conduit	83,887,312	0	83,887,312	52,599,194	0	52,599,194	31,288,118	0	31,288,118
99	367000	Underground Conductors & Devices	139,287,711	0	139,287,711	89,619,943	0	89,619,943	49,667,768	0	49,667,768
99	368000	Line Transformers	196,154,766	0	196,154,766	130,670,925	0	130,670,925	65,483,841	0	65,483,841
99	369XXX	Services	126,377,652	0	126,377,652	79,532,090	0	79,532,090	46,845,562	0	46,845,562
99	370000	Meters	47,915,272	0	47,915,272	26,897,860	0	26,897,860	21,017,412	0	21,017,412
99	373XXX	Street Light & Signal Systems	35,496,439	0	35,496,439	21,347,970	0	21,347,970	14,148,469	0	14,148,469
TOTAL DISTRIBUTION PLANT			1,183,273,143	0	1,183,273,143	747,399,448	0	747,399,448	435,873,695	0	435,873,695
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	11,783,351	50,414,486	62,197,837	5,759,288	33,777,706	39,536,994	6,024,063	16,636,780	22,660,843
4	391XXX	Office Furniture & Equipment	1,993,196	36,492,366	38,485,562	1,980,378	24,449,885	26,430,263	12,818	12,042,481	12,055,299
4	392XXX	Transportation Equipment	12,665,833	8,070,376	20,736,209	9,120,984	5,407,152	14,528,136	3,544,849	2,663,224	6,208,073
4	393000	Stores Equipment	286,787	1,669,985	1,956,772	123,809	1,118,890	1,242,699	162,978	551,095	714,073
4	394000	Tools, Shop & Garage Equipment	1,555,079	6,660,008	8,215,087	1,176,859	4,462,205	5,639,064	378,220	2,197,803	2,576,023
4	395000	Laboratory Equipment	280,626	1,160,755	1,441,381	183,924	777,706	961,630	96,702	383,049	479,751
4	396XXX	Power Operated Equipment	27,827,161	10,215,774	38,042,935	16,981,672	6,844,569	23,826,241	10,845,489	3,371,205	14,216,694
4	397XXX	Communications Equipment	14,207,916	50,516,495	64,724,411	8,244,033	33,846,052	42,090,085	5,963,883	16,670,443	22,634,326
4	398000	Miscellaneous Equipment	2,371	305,700	308,071	31	204,819	204,850	2,340	100,881	103,221
TOTAL GENERAL PLANT			71,683,875	168,614,597	240,298,472	43,943,880	112,971,781	156,915,661	27,739,995	55,642,816	83,382,811
TOTAL PLANT IN SERVICE			1,257,411,649	1,929,463,764	3,186,875,413	793,777,376	1,258,315,933	2,052,093,309	463,634,273	671,147,831	1,134,782,104

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended January 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
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(275,580,258)	(275,580,258)	0	(179,154,726)	(179,154,726)	0	(96,425,532)	(96,425,532)
E-ADEP		Hydro Production Plant	0	(112,232,626)	(112,232,626)	0	(72,962,430)	(72,962,430)	0	(39,270,196)	(39,270,196)
E-ADEP		Other Production Plant	0	(75,811,020)	(75,811,020)	0	(49,284,744)	(49,284,744)	0	(26,526,276)	(26,526,276)
E-ADEP		Transmission Plant	0	(179,708,262)	(179,708,262)	0	(116,828,341)	(116,828,341)	0	(62,879,921)	(62,879,921)
E-ADEP		Distribution Plant	(360,230,994)	0	(360,230,994)	(222,511,683)	0	(222,511,683)	(137,719,311)	0	(137,719,311)
E-ADEP		General Plant	(20,925,680)	(59,586,657)	(80,512,337)	(11,827,377)	(39,923,060)	(51,750,437)	(9,098,303)	(19,663,597)	(28,761,900)
		TOTAL ACCUMULATED DEPRECIATION	(381,156,674)	(702,918,823)	(1,084,075,497)	(234,339,060)	(458,153,301)	(692,492,361)	(146,817,614)	(244,765,522)	(391,583,136)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(6,678,462)	(6,678,462)	0	(4,341,668)	(4,341,668)	0	(2,336,794)	(2,336,794)
E-AAMT		Distribution-Franchises/Misc Intangibles	(83,875)	0	(83,875)	(83,875)	0	(83,875)	0	0	0
E-AAMT		General Plant - 303000	0	(36,157)	(36,157)	0	(23,531)	(23,531)	0	(12,626)	(12,626)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(316,452)	(15,256,532)	(15,572,984)	(314,640)	(10,221,877)	(10,536,517)	(1,812)	(5,034,655)	(5,036,467)
E-AAMT		General Plant - 390200, 396200	(120,874)	(147,133)	(268,007)	(117,279)	(98,579)	(215,858)	(3,595)	(48,554)	(52,149)
		TOTAL ACCUMULATED AMORTIZATION	(521,201)	(22,118,284)	(22,639,485)	(515,794)	(14,685,655)	(15,201,449)	(5,407)	(7,432,629)	(7,438,036)
		TOTAL ACCUMULATED DEPR/AMORT	(381,677,875)	(725,037,107)	(1,106,714,982)	(234,854,854)	(472,838,956)	(707,693,810)	(146,823,021)	(252,198,151)	(399,021,172)
		NET ELECTRIC UTILITY PLANT before DFIT	875,733,774	1,204,426,657	2,080,160,431	558,922,522	785,476,977	1,344,399,499	316,811,252	418,949,680	735,760,932
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	(389,847)	(389,847)	0	(253,440)	(253,440)	0	(136,407)	(136,407)
12		ADFIT - Electric Plant In Service (282900)	0	(278,831,497)	(278,831,497)	0	(180,208,797)	(180,208,797)	0	(98,622,700)	(98,622,700)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(25,806,873)	(25,806,873)	0	(17,290,605)	(17,290,605)	0	(8,516,268)	(8,516,268)
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	243	243	0	158	158	0	85	85
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,828,288)	(12,828,288)	0	(8,339,670)	(8,339,670)	0	(4,488,618)	(4,488,618)
1		ADFIT - CDA Settlement Costs (283333)	0	(123,554)	(123,554)	0	(80,322)	(80,322)	0	(43,232)	(43,232)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,786,506)	(4,786,506)	0	(3,093,519)	(3,093,519)	0	(1,692,987)	(1,692,987)
		TOTAL ACCUMULATED DFIT	0	(322,989,890)	(322,989,890)	0	(209,415,986)	(209,415,986)	0	(113,573,904)	(113,573,904)
		NET ELECTRIC UTILITY PLANT	875,733,774	881,436,767	1,757,170,541	558,922,522	576,060,991	1,134,983,513	316,811,252	305,375,776	622,187,028

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%	64.630%	35.370%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended January 31, 2013
Average of Monthly Averages Basis

Report ID:
E-APL-12A

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	875,733,774	881,436,767	1,757,170,541	558,922,522	576,060,991	1,134,983,513	316,811,252	305,375,776	622,187,028
	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	(1,100,597)	0	(1,100,597)	1,100,597	0	1,100,597
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)	(2,533,949)	0	(2,533,949)	(812,087)	0	(812,087)	(1,721,862)	0	(1,721,862)
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)	6,821,822	0	6,821,822	4,381,061	0	4,381,061	2,440,761	0	2,440,761
99	ADFIT - Kettle Falls Disallowed (190420)	354,859	0	354,859	354,859	0	354,859	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)	1,072,284	0	1,072,284	0	0	0	1,072,284	0	1,072,284
99	ADFIT - Boulder Park Disallowed (190040)	534,700	0	534,700	0	0	0	534,700	0	534,700
99	Investment in WNP3 Exchange Power (124900, 124930)	17,353,992	0	17,353,992	17,353,992	0	17,353,992	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(3,118,807)	0	(3,118,807)	(3,118,807)	0	(3,118,807)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,267,652	0	1,267,652	1,267,652	0	1,267,652	0	0	0
99	CDA Lake Settlement - ID (186382)	252,962	0	252,962	0	0	0	252,962	0	252,962
99	ADFIT - CDA Lake Settlement - Direct (283382)	(532,216)	0	(532,216)	(443,679)	0	(443,679)	(88,537)	0	(88,537)
99	CDA CDR Fund - Direct (182324)	92,209	0	92,209	92,209	0	92,209	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	(32,273)	0	(32,273)	(32,273)	0	(32,273)	0	0	0
99	Spokane River Relicensing (182322)	655,168	0	655,168	607,829	0	607,829	47,339	0	47,339
99	ADFIT - Spokane River Relicensing (283322)	(229,285)	0	(229,285)	(212,721)	0	(212,721)	(16,564)	0	(16,564)
99	Spokane River PM&Es (182323)	606,432	0	606,432	385,966	0	385,966	220,466	0	220,466
99	ADFIT - Spokane River PM&Es (283323)	(212,275)	0	(212,275)	(135,112)	0	(135,112)	(77,163)	0	(77,163)
99	Montana Riverbed Settlement (186360)	4,491,260	0	4,491,260	2,988,410	0	2,988,410	1,502,850	0	1,502,850
99	ADFIT - Montana Riverbed Settlement (283365)	(1,571,941)	0	(1,571,941)	(1,045,944)	0	(1,045,944)	(525,997)	0	(525,997)
99	Lancaster Generation (182312)	4,533,333	0	4,533,333	4,533,333	0	4,533,333	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,586,667)	0	(1,586,667)	(1,586,667)	0	(1,586,667)	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)	(11,372)	0	(11,372)	(11,372)	0	(11,372)	0	0	0
99	ADFIT - Palouse Wind & Thornton Sw St (283810)	3,980	0	3,980	3,980	0	3,980	0	0	0
4	Customer Advances (252000)	(882,011)	(3,478)	(885,489)	(230,958)	(2,330)	(233,288)	(651,053)	(1,148)	(652,201)
99	Customer Deposits (235199)	(2,741,295)	0	(2,741,295)	(2,741,295)	0	(2,741,295)	0	0	0
C-WKC	Working Capital	18,501,886	7,429,394	25,931,280	18,501,886	0	18,501,886	0	7,429,394	7,429,394
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	35,761,096	7,425,916	43,187,012	34,862,939	(2,330)	34,860,609	898,157	7,428,246	8,326,403
	NET RATE BASE	911,494,870	888,862,683	1,800,357,553	593,785,461	576,058,661	1,169,844,122	317,709,409	312,804,022	630,513,431

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%	64.630%	35.370%
E-ALL	13	Net Electric General Plant	100.000%	65.816%	34.184%
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 January 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)	10,452,515	10,452,515			10,452,515	10,452,515		6,795,180	6,795,180		3,657,335	3,657,335	
1	Hydro (ED-AN)	8,895,647	8,895,647			8,895,647	8,895,647		5,783,060	5,783,060		3,112,587	3,112,587	
1	Other (ED-AN)	8,438,476	8,438,476			8,438,476	8,438,476		5,485,853	5,485,853		2,952,623	2,952,623	
Total Electric Production		27,786,638	27,786,638			27,786,638	27,786,638		18,064,093	18,064,093		9,722,545	9,722,545	
Electric Transmission														
1	ED-AN	10,668,410	10,668,410			10,668,410	10,668,410		6,935,533	6,935,533		3,732,877	3,732,877	
Total Electric Transmission		10,668,410	10,668,410			10,668,410	10,668,410		6,935,533	6,935,533		3,732,877	3,732,877	
Electric Distribution														
	ED-ID	11,068,274	11,068,274			11,068,274	11,068,274					11,068,274	11,068,274	
	ED-WA	20,911,022	20,911,022			20,911,022	20,911,022	20,911,022		20,911,022				
Total Electric Distribution		31,979,296	31,979,296			31,979,296	31,979,296	20,911,022		20,911,022		11,068,274	11,068,274	
Gas Underground Storage														
	GD-AN	618,281		618,281										
	GD-OR	112,559			112,559									
Total Gas Underground Storage		730,840		618,281	112,559									
Gas Distribution														
	GD-AN	49,444		49,444										
	GD-ID	3,677,903		3,677,903										
	GD-WA	7,004,619		7,004,619										
	GD-OR	3,796,118			3,796,118									
Total Gas Distribution		14,528,084		10,731,966	3,796,118									
General Plant														
4	ED-AN	2,613,913	2,613,913						1,751,322	1,751,322		862,591	862,591	
	ED-ID	303,630	303,630		303,630	303,630	303,630				303,630		303,630	
	ED-WA	989,775	989,775		989,775	989,775	989,775	989,775		989,775				
7,4	CD-AA	10,950,936	7,922,564	2,124,591	903,781		7,922,564		5,308,118	5,308,118		2,614,446	2,614,446	
9,4	CD-AN	396,179	313,857	82,322		313,857	313,857		210,284	210,284		103,573	103,573	
9	CD-ID	425,481	337,070	88,411		337,070	337,070				337,070		337,070	
9	CD-WA	149,882	118,738	31,144		118,738	118,738	118,738		118,738				
8	GD-AA	167,971		118,117	49,854									
	GD-AN	32,167		32,167										
	GD-ID	73,316		73,316										
	GD-WA	250,786		250,786										
	GD-OR	255,372			255,372									
Total General Plant		16,609,408	12,599,547	2,800,854	1,209,007	1,749,213	10,850,334	12,599,547	1,108,513	7,269,724	8,378,237	640,700	3,580,610	4,221,310
Total Depreciation Expense		102,302,676	83,033,891	14,151,101	5,117,684	33,728,509	49,305,382	83,033,891	22,019,535	32,269,350	54,288,885	11,708,974	17,036,032	28,745,006

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%	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-12A
For Twelve Months Ended January 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
Production/Transmission													
1 Franchises (302000)	ED-AN	918,002	918,002			918,002	918,002		596,793	596,793		321,209	321,209
1 Misc Intangible Plt (303000)	ED-AN	95,731	95,731			95,731	95,731		62,235	62,235		33,496	33,496
Total Production/Transmission		1,013,733	1,013,733			1,013,733	1,013,733		659,028	659,028		354,705	354,705
Distribution													
Franchises (302000)	ED-WA	24,134	24,134			24,134	24,134		24,134	24,134			
Misc Intangible Plt (303000)	ED-WA	2,843	2,843			2,843	2,843		2,843	2,843			
Total Distribution		26,977	26,977			26,977	26,977		26,977	26,977			
General Plant - 303000													
7,4	CD-AA	24,729	17,891	4,797	2,041	17,891	17,891		11,987	11,987		5,904	5,904
9,1	CD-AN	9,719	7,699	2,020		7,699	7,699		5,005	5,005		2,694	2,694
	GD-ID	3,971		3,971									
	GD-WA	23,235		23,235									
	GD-OR	7,773			7,773								
Total General Plant - 303000		69,427	25,590	34,023	9,814	0	25,590	25,590	0	16,992	16,992	0	8,598
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	7,941,907	5,745,652	1,540,810	655,445	5,745,652	5,745,652		3,849,587	3,849,587		1,896,065	1,896,065
4	ED-AN	209,517	209,517			209,517	209,517		140,377	140,377		69,140	69,140
	ED-ID	4,141				4,141	4,141					4,141	4,141
	ED-WA	335,913	335,913			335,913	335,913		335,913	335,913			
8	GD-AA	383,315		269,547	113,768								
	GD-AN	2,333		2,333									
	GD-OR	3,732			3,732								
Total Miscellaneous IT Intangible Plt - 3031XX		8,880,858	6,295,223	1,812,690	772,945	340,054	5,955,169	6,295,223	335,913	3,989,964	4,325,877	4,141	1,965,205
Gas Underground Storage													
	GD-AN	227		227									
Total Gas Underground Storage		227		227									
General Plant - 390200, 396200													
7,4	CD-AA	26,667	19,292	5,174	2,201	19,292	19,292		12,926	12,926		6,366	6,366
4	ED-AN	9,661	9,661			9,661	9,661		6,473	6,473		3,188	3,188
	GD-OR	4,311			4,311								
Total General Plant - 390200, 396200		40,639	28,953	5,174	6,512	28,953	28,953		19,399	19,399		9,554	9,554
Total Amortization Expense		10,031,861	7,390,476	1,852,114	789,271	367,031	7,023,445	7,390,476	362,890	4,685,383	5,048,273	4,141	2,338,062

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 January 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)	(275,580,258)	(275,580,258)			(275,580,258)	(275,580,258)		(179,154,726)	(179,154,726)		(96,425,532)	(96,425,532)
1	Hydro (ED-AN)	(112,232,626)	(112,232,626)			(112,232,626)	(112,232,626)		(72,962,430)	(72,962,430)		(39,270,196)	(39,270,196)
1	Other (ED-AN)	(75,811,020)	(75,811,020)			(75,811,020)	(75,811,020)		(49,284,744)	(49,284,744)		(26,526,276)	(26,526,276)
Total Electric Production		(463,623,904)	(463,623,904)			(463,623,904)	(463,623,904)		(301,401,900)	(301,401,900)		(162,222,004)	(162,222,004)
Electric Transmission													
1	ED-AN	(179,708,262)	(179,708,262)			(179,708,262)	(179,708,262)		(116,828,341)	(116,828,341)		(62,879,921)	(62,879,921)
Total Electric Transmission		(179,708,262)	(179,708,262)			(179,708,262)	(179,708,262)		(116,828,341)	(116,828,341)		(62,879,921)	(62,879,921)
Electric Distribution													
	ED-ID	(137,719,311)	(137,719,311)			(137,719,311)	(137,719,311)					(137,719,311)	(137,719,311)
	ED-WA	(222,511,683)	(222,511,683)			(222,511,683)	(222,511,683)		(222,511,683)	(222,511,683)			
Total Electric Distribution		(360,230,994)	(360,230,994)			(360,230,994)	(360,230,994)		(222,511,683)	(222,511,683)		(137,719,311)	(137,719,311)
Gas Underground Storage													
	GD-AN	(12,204,828)		(12,204,828)									
	GD-OR	(361,918)				(361,918)							
Total Gas Underground Storage		(12,566,746)		(12,204,828)		(361,918)							
Gas Distribution													
	GD-AN	(1,430,773)		(1,430,773)									
	GD-ID	(51,702,679)		(51,702,679)									
	GD-WA	(102,173,144)		(102,173,144)									
	GD-OR	(86,656,939)				(86,656,939)							
Total Gas Distribution		(241,963,535)		(155,306,596)		(86,656,939)							
General Plant													
4	ED-AN	(32,815,245)	(32,815,245)										
	ED-ID	(5,547,367)	(5,547,367)			(5,547,367)	(5,547,367)				(5,547,367)	(10,829,031)	(10,829,031)
	ED-WA	(10,214,643)	(10,214,643)			(10,214,643)	(10,214,643)	(10,214,643)					(5,547,367)
7,4	CD-AA	(25,267,632)	(18,280,121)	(4,902,173)	(2,085,338)								
9,4	CD-AN	(10,718,485)	(8,491,291)	(2,227,194)									
9	CD-ID	(4,482,317)	(3,550,936)	(931,381)		(3,550,936)	(3,550,936)				(3,550,936)	(6,032,440)	(6,032,440)
9	CD-WA	(2,035,741)	(1,612,734)	(423,007)		(1,612,734)	(1,612,734)	(1,612,734)				(2,802,126)	(2,802,126)
8	GD-AA	(1,245,910)		(876,124)	(369,786)								
	GD-AN	(1,003,929)		(1,003,929)									
	GD-ID	(943,799)		(943,799)									
	GD-WA	(2,163,237)		(2,163,237)									
	GD-OR	(3,467,949)				(3,467,949)							
Total General Plant		(99,906,254)	(80,512,337)	(13,470,844)	(5,923,073)	(20,925,680)	(59,586,657)	(80,512,337)	(11,827,377)	(39,923,060)	(51,750,437)	(9,098,303)	(19,663,597)
Total Accumulated Depreciation		(1,357,999,695)	(1,084,075,497)	(180,982,268)	(92,941,930)	(381,156,674)	(702,918,823)	(1,084,075,497)	(234,339,060)	(458,153,301)	(692,492,361)	(146,817,614)	(244,765,522)
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
ELECTRIC ACCUMULATED AMORTIZATION
For Twelve Months Ended January 31, 2013
Average of Monthly Averages Basis

Report ID:
E-AAMT-12A

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	(6,085,170)	(6,085,170)		(6,085,170)	(6,085,170)		(3,955,969)	(3,955,969)		(2,129,201)	(2,129,201)	
1	Misc Intangible Plt (303000)	ED-AN	(593,292)	(593,292)		(593,292)	(593,292)		(385,699)	(385,699)		(207,593)	(207,593)	
Total Production/Transmission			(6,678,462)	(6,678,462)		(6,678,462)	(6,678,462)		(4,341,668)	(4,341,668)		(2,336,794)	(2,336,794)	
Distribution														
	Franchises (302000)	ED-WA	(62,717)	(62,717)		(62,717)	(62,717)		(62,717)	(62,717)				
	Misc Intangible Plt (303000)	ED-WA	(21,158)	(21,158)		(21,158)	(21,158)		(21,158)	(21,158)				
Total Distribution			(83,875)	(83,875)		(83,875)	(83,875)		(83,875)	(83,875)				
General Plant - 303000														
7,4		CD-AA	(1,718)	(1,243)	(333)	(142)			(833)	(833)		(410)	(410)	
9,1		CD-AN	(44,072)	(34,914)	(9,158)		(34,914)					(12,216)	(12,216)	
		GD-ID	(41,296)		(41,296)									
		GD-WA	(84,387)		(84,387)									
		GD-OR	(45,450)			(45,450)								
Total General Plant - 303000			(216,923)	(36,157)	(135,174)	(45,592)	0	(36,157)	0	(23,531)	(23,531)	0	(12,626)	(12,626)
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	(20,026,131)	(14,488,104)	(3,885,270)	(1,652,757)		(14,488,104)		(14,488,104)		(4,781,074)	(4,781,074)	
4		ED-AN	(768,428)	(768,428)				(768,428)		(768,428)		(253,581)	(253,581)	
		ED-ID	(1,812)	(1,812)			(1,812)					(1,812)	(1,812)	
		ED-WA	(314,640)	(314,640)			(314,640)		(314,640)	(314,640)				
8		GD-AA	(615,054)		(432,506)	(182,548)								
		GD-AN	(13,287)		(13,287)									
		GD-OR	(40,603)			(40,603)								
Total Miscellaneous IT Intangible Plant - 3031XX			(21,779,955)	(15,572,984)	(4,331,063)	(1,875,908)	(316,452)	(15,256,532)	(15,572,984)	(314,640)	(10,221,877)	(10,536,517)	(1,812)	(5,036,467)
Gas Underground Storage														
		GD-AN	(239,310)			(239,310)								
Total Gas Underground Storage			(239,310)			(239,310)								
General Plant - 390200, 396200														
7,4		CD-AA	(147,351)	(106,602)	(28,588)	(12,161)		(106,602)		(106,602)		(71,423)	(71,423)	
9		CD-ID	(4,538)	(3,595)	(943)		(3,595)					(3,595)	(3,595)	
9		CD-WA	(8,332)	(6,601)	(1,731)		(6,601)		(6,601)	(6,601)				
4		ED-AN	(40,531)	(40,531)			(40,531)			(40,531)		(27,156)	(27,156)	
		ED-WA	(110,678)	(110,678)			(110,678)		(110,678)	(110,678)				
		GD-WA	(1,863)		(1,863)									
		GD-OR	(47,388)			(47,388)								
Total General Plant - 390200, 396200			(360,681)	(268,007)	(33,125)	(59,549)	(120,874)	(147,133)	(268,007)	(117,279)	(98,579)	(215,858)	(3,595)	(48,554)
Total Accumulated Amortization			(29,359,206)	(22,639,485)	(4,738,672)	(1,981,049)	(521,201)	(22,118,284)	(22,639,485)	(515,794)	(14,685,655)	(15,201,449)	(5,407)	(7,432,629)
Allocation Ratios:														
Service -			Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho						
7	Elec/Gas North/Oregon 4-Factor		72.346%	19.401%	8.253%	1	Production/Transmission Ratio	65.010%	34.990%					
8	Gas North/Oregon 4-Factor		0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	67.000%	33.000%					
9	Elec/Gas North 4-Factor		79.221%	20.779%	0.000%									

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended January 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
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	385,053	0	362,279	22,774	385,053	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	
99		GD-OR / AS	472,075	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	
7		CD-AA	3,939,110	0	0	2,849,788	2,849,788	0	0	764,227	764,227	0	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	
		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	5,843,742	483,556	1,995,741	3,364,445	5,843,742	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,886,223	0	0	0	0	1,886,223	0	0	1,886,223	0	0	
99		GD-OR / AS	3,351,106	0	0	0	0	0	0	0	3,351,106	0	3,351,106	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	59,060,148	0	0	42,727,655	42,727,655	0	0	11,458,259	11,458,259	0	4,874,234	
9		CD-WA / ID / AN	17,200,540	5,275,731	4,028,323	4,322,386	13,626,440	1,383,780	1,056,595	1,133,725	3,574,100	0	0	
		TOTAL ACCOUNT	87,341,759	5,759,287	6,024,064	50,414,486	62,197,837	3,270,003	1,056,595	12,591,984	16,918,582	3,351,106	4,874,234	8,225,340
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	4,754,812	1,980,378	12,818	2,761,616	4,754,812	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,684	0	0	0	0	0	0	4,684	4,684	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	446,416	0	0	0	0	0	0	313,920	313,920	0	132,496	
7		CD-AA	46,562,412	0	0	33,686,042	33,686,042	0	0	9,033,574	9,033,574	0	3,842,796	
9		CD-WA / ID / AN	56,434	0	0	44,708	44,708	0	0	11,726	11,726	0	0	
		TOTAL ACCOUNT	51,824,758	1,980,378	12,818	36,492,366	38,485,562	0	0	9,363,904	9,363,904	0	3,975,292	3,975,292
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,308,634	7,899,467	2,945,319	6,463,848	17,308,634	0	0	0	0	0	0	
99		GD-WA / ID / AN	7,033,167	0	0	0	0	4,342,834	1,610,879	1,079,454	7,033,167	0	0	
99		GD-OR / AS	2,403,266	0	0	0	0	0	0	0	2,403,266	0	2,403,266	
8		GD-AA	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	
9		CD-WA / ID / AN	3,842,780	1,221,517	599,529	1,223,242	3,044,288	320,394	157,252	320,846	798,492	0	0	
		TOTAL ACCOUNT	31,117,644	9,120,984	3,544,848	8,070,377	20,736,209	4,663,228	1,768,131	1,503,086	7,934,445	2,403,266	43,724	2,446,990

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended January 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
	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	1,970,997	113,070	148,234	1,300,140	1,561,444	29,657	38,880	341,016	409,553	0	0	0
		TOTAL ACCOUNT	2,507,824	123,809	162,979	1,669,985	1,956,773	113,928	38,880	341,016	493,824	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,264,596	1,146,312	368,759	1,749,525	3,264,596	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,097,531	0	0	0	0	1,228,159	443,413	425,959	2,097,531	0	0	0
99		GD-OR / AS	914,695	0	0	0	0	0	0	0	0	914,695	0	914,695
8		GD-AA	1,281,630	0	0	0	0	0	0	901,242	901,242	0	380,388	380,388
7		CD-AA	6,465,081	0	0	4,677,228	4,677,228	0	0	1,254,290	1,254,290	0	533,563	533,563
9		CD-WA / ID / AN	344,938	30,547	9,461	233,255	273,263	8,012	2,482	61,181	71,675	0	0	0
		TOTAL ACCOUNT	14,368,471	1,176,859	378,220	6,660,008	8,215,087	1,236,171	445,895	2,642,672	4,324,738	914,695	913,951	1,828,646
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,031,431	174,513	93,698	763,220	1,031,431	0	0	0	0	0	0	0
99		GD-WA / ID / AN	205,338	0	0	0	0	66,822	21,793	116,723	205,338	0	0	0
99		GD-OR / AS	183,529	0	0	0	0	0	0	0	0	183,529	0	183,529
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	192,682	9,412	3,004	140,228	152,644	2,469	788	36,781	40,038	0	0	0
		TOTAL ACCOUNT	2,051,197	183,925	96,702	1,160,756	1,441,383	69,291	22,581	280,558	372,430	183,529	53,855	237,384
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	36,425,348	16,710,585	10,434,971	9,279,792	36,425,348	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,223,672	0	0	0	0	2,635,013	796,387	792,272	4,223,672	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	1,535,912	271,088	410,518	535,159	1,216,765	71,104	107,675	140,368	319,147	0	0	0
		TOTAL ACCOUNT	42,782,803	16,981,673	10,845,489	10,215,774	38,042,936	2,706,117	904,062	1,040,129	4,650,308	43,834	45,725	89,559

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended January 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
	397XXX	Communication Equipment											
99		ED-WA / ID / AN	45,961,597	7,876,243	2,756,980	35,328,374	45,961,597	0	0	0	0	0	0
99		GD-WA / ID / AN	1,006,555	0	0	0	0	558,520	448,035	0	1,006,555	0	0
99		GD-OR / AS	960,445	0	0	0	0	0	0	0	0	960,445	0
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702
7		CD-AA	12,850,138	0	0	9,296,561	9,296,561	0	0	2,493,055	2,493,055	0	1,060,522
9		CD-WA / ID / AN	11,949,173	367,789	3,206,904	5,891,561	9,466,254	96,468	841,144	1,545,307	2,482,919	0	0
		TOTAL ACCOUNT	73,720,840	8,244,032	5,963,884	50,516,496	64,724,412	654,988	1,289,179	4,736,592	6,680,759	960,445	1,355,224
	398000	Miscellaneous Equipment											
99		ED-WA / ID / AN	21,567	0	2,299	19,268	21,567	0	0	0	0	0	0
99		GD-WA / ID / AN	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
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	390,403	0	0	282,441	282,441	0	0	75,742	75,742	0	32,220
9		CD-WA / ID / AN	5,129	31	41	3,991	4,063	8	11	1,047	1,066	0	0
		TOTAL ACCOUNT	419,466	31	2,340	305,700	308,071	8	11	76,789	76,808	2,367	32,220
		TOTAL GENERAL PLANT	312,614,114	43,943,880	27,739,997	168,614,600	240,298,477	13,288,707	5,616,185	33,402,881	52,307,773	8,388,544	11,619,320

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 January 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
	303000	Intangible Plant										
99		ED-WA / ID / AN	2,044,134	153,179	0	1,890,955	2,044,134	0	0	0	0	0
99		GD-WA / ID / AN	1,141,298	0	0	0	0	964,981	176,317	0	1,141,298	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	370,936	0	0	268,358	268,358	0	0	71,965	71,965	30,613
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0
		TOTAL ACCOUNT	4,160,552	153,179	0	2,313,048	2,466,227	964,981	176,317	112,288	1,253,586	410,126
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	2,575,157	1,678,165	20,583	876,409	2,575,157	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	40,635	0	0	0	0	0	0	0	0	40,635
8		GD-AA	1,913,992	0	0	0	0	0	0	1,345,919	1,345,919	568,073
7		CD-AA	38,369,155	0	0	27,758,549	27,758,549	0	0	7,444,000	7,444,000	3,166,606
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	42,898,939	1,678,165	20,583	28,634,958	30,333,706	0	0	8,789,919	8,789,919	40,635
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	225,389	0	0	225,389	225,389	0	0	0	0	0
99		GD-WA / ID / AN	18,361	0	0	0	0	0	0	18,361	18,361	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,531,624	0	0	1,831,529	1,831,529	0	0	491,160	491,160	208,935
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,776,605	0	0	2,056,918	2,056,918	0	0	509,521	509,521	1,231
		TOTAL	49,836,096	1,831,344	20,583	33,004,924	34,856,851	964,981	176,317	9,411,728	10,553,026	451,992

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS			Report ID:	
COMMON ACCUMULATED DEFERRED FIT			C-DTX-12A	
For Twelve Months Ended January 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	(33,620,247)	(24,322,904)	(6,522,664)	(2,774,679)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,873,202)	(1,483,969)	(389,233)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
Total			<u>(35,802,475)</u>	<u>(26,030,441)</u>	<u>(6,971,851)</u>	<u>(2,800,183)</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 January 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		709,648	709,648		709,648	709,648		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,037,399	1,037,399		1,037,399	1,037,399		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,061,805	6,061,805		4,892,931	4,892,931		1,168,874	1,168,874
1	154300	PLANT MATERIALS & OPER SUP-CS2		275,964	275,964		222,751	222,751		53,213	53,213
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		699,107	699,107		564,301	564,301		134,806	134,806
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		3,051	3,051		2,463	2,463		588	588
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		650	650		525	525		125	125
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(773)	(773)		(624)	(624)		(149)	(149)
99	163998	COMMON WORKING CAPITAL	1,264,410		1,264,410	1,071,719		1,071,719	192,691		192,691
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	17,430,167		17,430,167	17,430,167		17,430,167	0		0
TOTAL			18,694,577	8,786,851	27,481,428	18,501,886	7,429,394	25,931,280	192,691	1,357,457	1,550,148

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%