

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended March 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	11,457,381	7,000,018	4,457,363
	Adjustments			
	Adjusted Net Operating Income (Loss)	11,457,381	7,000,018	4,457,363
E-APL	Electric Net Rate Base	1,853,072,139	1,207,360,536	645,711,603
	RATE OF RETURN	0.618%	0.580%	0.690%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended March 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12-31-2012	100.000%	65.010%	34.990%
2	Input	Number of Customers	03-31-2013	362,452	237,729	124,723
		Percent		100.000%	65.589%	34.411%
3	E-OPS	Direct Distribution Operating Expense		1,962,421	1,356,547	605,874
		Percent		100.000%	69.126%	30.874%
	Input	Jurisdictional 4-Factor Ratio	12-31-2012			
		Direct O & M Accts 500 - 598		20,221,960	13,135,421	7,086,539
		Direct O & M Accts 901 - 935		27,780,483	19,758,209	8,022,274
		Total		48,002,443	32,893,630	15,108,813
		Percentage		100.000%	68.525%	31.475%
		Direct Labor Accts 500 - 598		13,459,589	8,757,716	4,701,873
		Direct Labor Accts 901 - 935		6,280,527	4,982,574	1,297,953
		Total		19,740,116	13,740,290	5,999,826
		Percentage		100.000%	69.606%	30.394%
		Number of Customers		362,462	237,724	124,738
		Percentage		100.000%	65.586%	34.414%
		Net Direct Plant		865,560,849	556,413,691	309,147,158
		Percentage		100.000%	64.284%	35.716%
4		Total Percentages		400.000%	268.000%	132.000%
		Percent		100.000%	67.000%	33.000%

RESULTS OF OPERATIONS		Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES		
For Month Ended March 31, 2013 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/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-1A
ELECTRIC ALLOCATION PERCENTAGES		
For Month Ended March 31, 2013 Average of Monthly Averages Basis		

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS		Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES		
For Month Ended March 31, 2013 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2013			
		Direct O & M Accts 500 - 894	65,927,810	60,243,237	5,684,573	0
		Direct O & M Accts 901 - 935	37,981,681	29,854,933	8,126,748	0
		Adjustments	0	0	0	0
		Total	103,909,491	90,098,170	13,811,321	0
		Percentage	100.000%	86.708%	13.292%	0.000%
		Direct Labor Accts 500 - 894	61,509,081	51,029,386	10,479,695	0
		Direct Labor Accts 901 - 935	3,968,432	3,333,358	635,074	0
		Total	65,477,513	54,362,744	11,114,769	0
		Percentage	100.000%	83.025%	16.975%	0.000%
		Number of Customers at	588,681	362,462	226,219	0
		Percentage	100.000%	61.572%	38.428%	0.000%
		Net Direct Plant	2,348,249,795	2,009,605,786	338,644,009	0
		Percentage	100.000%	85.579%	14.421%	0.000%
		Total Percentages	400.000%	316.884%	83.116%	0.000%
9		Average (CD AN/ID/WA)	100.000%	79.221%	20.779%	0.000%
10	E-PLT	Net Electric Distribution Plant	852,958,699	549,448,220	303,510,479	
		Percent	100.000%	64.417%	35.583%	
11		Book Depreciation	6,775,500	4,460,459	2,315,041	
		Percent	100.000%	65.832%	34.168%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended March 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	<u>2,143,086,896</u> <u>100.000%</u>	<u>1,391,044,075</u> <u>64.908%</u>	<u>752,042,821</u> <u>35.092%</u>
13	E-PLT	Net Electric General Plant Percent	<u>174,991,427</u> <u>100.000%</u>	<u>115,571,953</u> <u>66.044%</u>	<u>59,419,474</u> <u>33.956%</u>
14		Net Allocated Schedule M's Percent	<u>-3,078,956</u> <u>100.000%</u>	<u>-2,023,420</u> <u>65.718%</u>	<u>-1,055,536</u> <u>34.282%</u>
99	Input	Not Allocated	<u>0.000%</u>	<u>0.000%</u>	<u>0.000%</u>

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	29,791,662	0	29,791,662	20,119,190	0	20,119,190	9,672,472	0	9,672,472
99	442200	Commercial - Firm & Int.	23,328,535	0	23,328,535	16,484,223	0	16,484,223	6,844,312	0	6,844,312
1	442300	Industrial	9,799,860	0	9,799,860	4,567,780	0	4,567,780	5,232,080	0	5,232,080
99	444000	Public Street & Highway Lighting	585,179	0	585,179	422,950	0	422,950	162,229	0	162,229
99	448000	Interdepartmental Revenue	94,976	0	94,976	73,334	0	73,334	21,642	0	21,642
99	499XXX	Unbilled Revenue	(2,261,377)	0	(2,261,377)	(1,846,529)	0	(1,846,529)	(414,848)	0	(414,848)
		TOTAL SALES TO ULTIMATE CUSTOMERS	61,338,835	0	61,338,835	39,820,948	0	39,820,948	21,517,887	0	21,517,887
1	447XXX	Sales for Resale	0	16,583,591	16,583,591	0	10,780,993	10,780,993	0	5,802,598	5,802,598
		TOTAL SALES OF ELECTRICITY	61,338,835	16,583,591	77,922,426	39,820,948	10,780,993	50,601,941	21,517,887	5,802,598	27,320,485
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	59,784	0	59,784	36,931	0	36,931	22,853	0	22,853
1	453000	Sales of Water & Water Power	0	38,250	38,250	0	24,866	24,866	0	13,384	13,384
1	454000	Rent from Electric Property	239,534	4,153	243,687	158,806	2,700	161,506	80,728	1,453	82,181
1	456XXX	Other Electric Revenues	18,497	14,044,521	14,063,018	14,874	9,130,343	9,145,217	3,623	4,914,178	4,917,801
		TOTAL OTHER OPERATING REVENUE	317,815	14,086,924	14,404,739	210,611	9,157,909	9,368,520	107,204	4,929,015	5,036,219
		TOTAL ELECTRIC REVENUE	61,656,650	30,670,515	92,327,165	40,031,559	19,938,902	59,970,461	21,625,091	10,731,613	32,356,704
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	25,923	25,923	0	16,853	16,853	0	9,070	9,070
1	501000	Fuel	0	3,001,475	3,001,475	0	1,951,259	1,951,259	0	1,050,216	1,050,216
1	502000	Steam Expense	0	357,643	357,643	0	232,504	232,504	0	125,139	125,139
1	505000	Electric Expense	0	105,913	105,913	0	68,854	68,854	0	37,059	37,059
1	506000	Miscellaneous Steam Power Generation Expense	0	256,982	256,982	0	167,064	167,064	0	89,918	89,918
1	507000	Rent	0	1,090	1,090	0	709	709	0	381	381
		MAINTENANCE									
1	510000	Supervision & Engineering	0	43,785	43,785	0	28,465	28,465	0	15,320	15,320
1	511000	Structures	0	38,383	38,383	0	24,953	24,953	0	13,430	13,430
1	512000	Boiler Plant	0	485,684	485,684	0	315,743	315,743	0	169,941	169,941
1	513000	Electric Plant	0	41,350	41,350	0	26,882	26,882	0	14,468	14,468
1	514000	Miscellaneous Steam Plant	0	81,851	81,851	0	53,211	53,211	0	28,640	28,640
		TOTAL STEAM POWER GENERATION EXP	0	4,440,079	4,440,079	0	2,886,497	2,886,497	0	1,553,582	1,553,582

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	111,144	111,144	0	72,255	72,255	0	38,889	38,889
1	536000	Water for Power	0	105,200	105,200	0	68,391	68,391	0	36,809	36,809
1	537000	Hydraulic Expense	428,287	234,039	662,326	263,733	152,149	415,882	164,554	81,890	246,444
1	538000	Electric Expense	0	557,708	557,708	0	362,566	362,566	0	195,142	195,142
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	47,755	47,755	0	31,046	31,046	0	16,709	16,709
1	540000	Rent	0	100,873	100,873	0	65,578	65,578	0	35,295	35,295
1	540100	MT Trust Funds Land Settlement Rents	465,337	0	465,337	302,705	0	302,705	162,632	0	162,632
MAINTENANCE											
1	541000	Supervision & Engineering	0	42,512	42,512	0	27,637	27,637	0	14,875	14,875
1	542000	Structures	0	25,008	25,008	0	16,258	16,258	0	8,750	8,750
1	543000	Reservoirs, Dams, & Waterways	0	15,308	15,308	0	9,952	9,952	0	5,356	5,356
1	544000	Electric Plant	0	435,240	435,240	0	282,950	282,950	0	152,290	152,290
1	545000	Miscellaneous Hydraulic Plant	0	29,287	29,287	0	19,039	19,039	0	10,248	10,248
TOTAL HYDRO POWER GENERATION EXP			893,624	1,704,074	2,597,698	566,438	1,107,821	1,674,259	327,186	596,253	923,439
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	106,332	106,332	0	69,126	69,126	0	37,206	37,206
1	547000	Fuel	0	10,681,590	10,681,590	0	6,944,102	6,944,102	0	3,737,488	3,737,488
1	548000	Generation Expense	0	212,601	212,601	0	138,212	138,212	0	74,389	74,389
1	549000	Miscellaneous Other Power Generation Expense	0	32,642	32,642	0	21,221	21,221	0	11,421	11,421
1	550000	Rent	0	(2,819)	(2,819)	0	(1,833)	(1,833)	0	(986)	(986)
MAINTENANCE											
1	551000	Supervision & Engineering	0	211,003	211,003	0	137,173	137,173	0	73,830	73,830
1	552000	Structures	0	6,071	6,071	0	3,947	3,947	0	2,124	2,124
1	553000	Generating & Electric Equipment	0	208,496	208,496	0	135,543	135,543	0	72,953	72,953
1	554000	Miscellaneous Other Power Generation Plant	0	6,611	6,611	0	4,298	4,298	0	2,313	2,313
TOTAL OTHER POWER GENERATION EXP			0	11,462,527	11,462,527	0	7,451,789	7,451,789	0	4,010,738	4,010,738
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,535,034	19,275,154	20,810,188	0	12,530,778	12,530,778	1,535,034	6,744,376	8,279,410
1	556000	System Control & Load Dispatching	0	75,059	75,059	0	48,796	48,796	0	26,263	26,263
E-557	557XXX	Other Expense	100,544	12,025,697	12,126,241	(220,512)	7,817,905	7,597,393	321,056	4,207,792	4,528,848
TOTAL OTHER POWER SUPPLY EXPENSE			1,635,578	31,375,910	33,011,488	(220,512)	20,397,479	20,176,967	1,856,090	10,978,431	12,834,521
TOTAL PRODUCTION OPERATING EXP			2,529,202	48,982,590	51,511,792	345,926	31,843,586	32,189,512	2,183,276	17,139,004	19,322,280

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****					
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	193,934	193,934	0	126,076	126,076	0	67,858	67,858
1	561000	Load Dispatching	0	212,864	212,864	0	138,383	138,383	0	74,481	74,481
1	562000	Station Expense	0	31,640	31,640	0	20,569	20,569	0	11,071	11,071
1	563000	Overhead Line Expense	0	(1,784)	(1,784)	0	(1,160)	(1,160)	0	(624)	(624)
1	565000	Transmission of Electricity by Others	0	1,491,322	1,491,322	0	969,508	969,508	0	521,814	521,814
1	566000	Miscellaneous Transmission Expense	0	220,425	220,425	0	143,298	143,298	0	77,127	77,127
1	567000	Rent	0	8,508	8,508	0	5,531	5,531	0	2,977	2,977
MAINTENANCE											
1	568000	Supervision & Engineering	0	92,117	92,117	0	59,885	59,885	0	32,232	32,232
1	569000	Structures	12,992	31,393	44,385	12,992	20,409	33,401	0	10,984	10,984
1	570000	Station Equipment	0	128,264	128,264	0	83,384	83,384	0	44,880	44,880
1	571000	Overhead Lines	4,128	58,418	62,546	467	37,978	38,445	3,661	20,440	24,101
1	572000	Underground Lines	0	98	98	0	64	64	0	34	34
1	573000	Service Miscellaneous	0	3,485	3,485	0	2,266	2,266	0	1,219	1,219
TOTAL TRANSMISSION OPERATING EXP			17,120	2,470,684	2,487,804	13,459	1,606,191	1,619,650	3,661	864,493	868,154
E-DEPX		Depreciation Expense-Production	0	2,050,620	2,050,620	0	1,333,108	1,333,108	0	717,512	717,512
E-DEPX		Depreciation Expense-Transmission	0	827,306	827,306	0	537,832	537,832	0	289,474	289,474
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	84,058	84,058	0	54,646	54,646	0	29,412	29,412
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(12,019)	0	(12,019)	12,019	0	12,019
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj-Colstrip Common AFUDC	8,254	0	8,254	0	2,645	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	113,333	0	113,333	113,333	0	113,333	0	0	0
99	407322	Amortization of Spokane River Relicence	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,835	11,757	0	5,832	5,832
99	407331	Amortization of BPA Parallel Capacity Support	91,624	0	91,624	519,019	0	519,019	(427,395)	0	(427,395)
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,773	1,773	0	954	954
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	407360	Amortization of CS2 & COLSTRIP O&M	146,039	0	146,039	81,141	0	81,141	64,898	0	64,898
99	407362	Amortization of LIDAR O&M	60,520	0	60,520	60,520	0	60,520	0	0	0
99	407380	Amortization of Wartsila Generators	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	47,895	47,895	0	25,779	25,779
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407395	Optional Renewable Power Revenue Offset	17,679	0	17,679	13,776	0	13,776	3,903	0	3,903
99	407403	Amortization of Disallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
99	407420	Amortization of CS2 Levelized Return	37,000	0	37,000	0	0	0	37,000	0	37,000
99	407450/407499	Amortization of BPA Residential Exchange Credit	(1,059,413)	0	(1,059,413)	(710,585)	0	(710,585)	(348,828)	0	(348,828)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(116,503)	0	(116,503)	0	0	0	(116,503)	0	(116,503)
99	407462	Amortization of Deferred LIDAR O&M	(18,216)	0	(18,216)	(18,216)	0	(18,216)	0	0	0
99	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(456)	(456)	0	(245)	(245)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT-Prod & Trans	0	1,669,413	1,669,413	0	1,085,285	1,085,285	0	584,128	584,128
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			(463,394)	4,723,764	4,260,370	288,723	3,070,918	3,359,641	(752,117)	1,652,846	900,729
TOTAL PRODUCTION & TRANSMISSION EXPEN			2,082,928	56,177,038	58,259,966	648,108	36,520,695	37,168,803	1,434,820	19,656,343	21,091,163

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	53,854	199,905	253,759	34,447	138,186	172,633	19,407	61,719	81,126
3	582000	Station Expense	39,541	2,981	42,522	24,775	2,061	26,836	14,766	920	15,686
3	583000	Overhead Line Expense	183,864	46,709	230,573	136,828	32,288	169,116	47,036	14,421	61,457
3	584000	Underground Line Expense	98,072	0	98,072	60,861	0	60,861	37,211	0	37,211
3	585000	Street Light & Signal System Operation Expense	7,305	0	7,305	2,064	0	2,064	5,241	0	5,241
3	586000	Meter Expense	200,070	6,730	206,800	152,016	4,652	156,668	48,054	2,078	50,132
3	587000	Customer Installations Expense	59,142	8,051	67,203	33,717	5,572	39,289	25,425	2,489	27,914
3	588000	Miscellaneous Distribution Expense	249,650	271,213	520,863	210,232	187,479	397,711	39,418	83,734	123,152
3	589000	Rent	140	18,091	18,231	0	12,506	12,506	140	5,585	5,725
MAINTENANCE:											
3	590000	Supervision & Engineering	10,259	119,146	129,405	8,171	82,361	90,532	2,088	36,785	38,873
3	591000	Structures	26,602	233	26,835	24,478	161	24,639	2,124	72	2,196
3	592000	Station Equipment	52,542	20,460	73,002	41,714	14,143	55,857	10,828	6,317	17,145
3	593000	Overhead Lines	788,086	7,370	795,456	510,827	5,095	515,922	277,259	2,275	279,534
3	594000	Underground Lines	69,722	0	69,722	29,696	0	29,696	40,026	0	40,026
3	595000	Line Transformers	36,802	31,311	68,113	32,509	21,644	54,153	4,293	9,667	13,960
3	596000	Street Light & Signal System Maintenance Exp	61,606	0	61,606	35,681	0	35,681	25,925	0	25,925
3	597000	Meters	4,730	0	4,730	1,830	0	1,830	2,900	0	2,900
3	598000	Miscellaneous Distribution Expense	20,434	7,867	28,301	16,701	5,438	22,139	3,733	2,429	6,162
TOTAL DISTRIBUTION OPERATING EXP			1,962,421	740,077	2,702,498	1,356,547	511,586	1,868,133	605,874	228,491	834,365
E-DEPX		Depreciation Expense-Distribution	2,750,048	0	2,750,048	1,826,266	0	1,826,266	923,782	0	923,782
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,250	0	2,250	2,250	0	2,250	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,094,949	0	4,094,949	3,489,840	0	3,489,840	605,109	0	605,109
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			6,847,247	0	6,847,247	5,318,356	0	5,318,356	1,528,891	0	1,528,891
TOTAL DISTRIBUTION EXPENSES			8,809,668	740,077	9,549,745	6,674,903	511,586	7,186,489	2,134,765	228,491	2,363,256

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	27,058	27,058	0	17,747	17,747	0	9,311	9,311
2	902000	Meter Reading Expenses	248,270	8,775	257,045	212,482	5,755	218,237	35,788	3,020	38,808
E-903	903XXX	Customer Records & Collection Expenses	179,885	571,167	751,052	116,564	374,623	491,187	63,321	196,544	259,865
2	904000	Uncollectible Accounts	0	207,145	207,145	0	135,864	135,864	0	71,281	71,281
2	905000	Misc Customer Accounts	0	24,129	24,129	0	15,826	15,826	0	8,303	8,303
TOTAL CUSTOMER ACCOUNTS EXPENSES			428,155	838,274	1,266,429	329,046	549,815	878,861	99,109	288,459	387,568
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	1,437,283	19,227	1,456,510	1,084,365	12,611	1,096,976	352,918	6,616	359,534
2	909000	Advertising	1,046	59,425	60,471	0	38,976	38,976	1,046	20,449	21,495
2	910000	Misc Customer Service & Info Exp	0	14,015	14,015	0	9,192	9,192	0	4,823	4,823
TOTAL CUSTOMER SERVICE & INFO EXP			1,438,329	92,667	1,530,996	1,084,365	60,779	1,145,144	353,964	31,888	385,852
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	(1,631)	(1,631)	0	(1,070)	(1,070)	0	(561)	(561)
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	(1,631)	(1,631)	0	(1,070)	(1,070)	0	(561)	(561)
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	56,433	1,356,506	1,412,939	46,853	908,859	955,712	9,580	447,647	457,227
4	921000	Office Supplies & Expenses	27,925	353,296	381,221	27,925	236,708	264,633	0	116,588	116,588
4	922000	Admin Exp Transferred—Credit	0	(6,828)	(6,828)	0	(4,575)	(4,575)	0	(2,253)	(2,253)
4	923000	Outside Services Employed	9,101	909,983	919,084	9,101	609,689	618,790	0	300,294	300,294
4	924000	Property Insurance Premium	0	117,294	117,294	0	78,587	78,587	0	38,707	38,707
4	925XXX	Injuries and Damages	(1,156)	186,486	185,330	0	124,946	124,946	(1,156)	61,540	60,384
4	926XXX	Employee Pensions and Benefits	0	86,619	86,619	0	58,035	58,035	0	28,584	28,584
4	927000	Franchise Requirements	479	0	479	0	0	0	479	0	479
1	928000	Regulatory Commission Expenses	152,891	342,101	494,992	101,503	222,400	323,903	51,388	119,701	171,089
4	930000	Miscellaneous General Expenses	9,562	284,404	293,966	4,232	190,551	194,783	5,330	93,853	99,183
4	931000	Rents	2,735	77,604	80,339	1,927	51,995	53,922	808	25,609	26,417
4	935000	Maintenance of General Plant	77,544	552,252	629,796	39,150	370,009	409,159	38,394	182,243	220,637
TOTAL ADMIN & GEN OPERATING EXP			335,514	4,259,717	4,595,231	230,691	2,847,204	3,077,895	104,823	1,412,513	1,517,336

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	126,770	1,012,502	1,139,272	82,233	678,376	760,609	44,537	334,126	378,663
E-AMTX		Amortization Expense-General Plant - 303000	0	12,558	12,558	0	8,401	8,401	0	4,157	4,157
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	34,937	501,589	536,526	34,541	336,065	370,606	396	165,524	165,920
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	2,542	2,542	0	1,703	1,703	0	839	839
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	161,707	1,529,191	1,690,898	116,774	1,024,545	1,141,319	44,933	504,646	549,579
		TOTAL ADMIN & GENERAL EXPENSES	497,221	5,788,908	6,286,129	347,465	3,871,749	4,219,214	149,756	1,917,159	2,066,915
		TOTAL EXPENSES BEFORE FIT	13,256,301	63,635,333	76,891,634	9,083,887	41,513,554	50,597,441	4,172,414	22,121,779	26,294,193
		NET OPERATING INCOME (LOSS) BEFORE FIT			15,435,531			9,373,020			6,062,511
E-FIT		FEDERAL INCOME TAX--Normal Accrual			5,094,074			2,179,887			2,914,187
E-FIT		DEFERRED FEDERAL INCOME TAX			(1,097,474)			205,109			(1,302,583)
E-FIT		AMORTIZED ITC - NOXON			(18,450)			(11,994)			(6,456)
		ELECTRIC NET OPERATING INCOME (LOSS)			11,457,381			7,000,018			4,457,363

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%	69.126%	30.874%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	17,784,622	17,784,622	0	11,561,783	11,561,783	0	6,222,839	6,222,839
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	1,535,034	0	1,535,034	0	0	0	1,535,034	0	1,535,034
1	555550	Non Monetary - Exchange Power	0	2,838	2,838	0	1,845	1,845	0	993	993
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	1,435,512	1,435,512	0	933,226	933,226	0	502,286	502,286
1	555710	Intercompany Purchase	0	52,182	52,182	0	33,924	33,924	0	18,258	18,258
TOTAL ACCOUNT 555			1,535,034	19,275,154	20,810,188	0	12,530,778	12,530,778	1,535,034	6,744,376	8,279,410

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-557-1A
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES		
For Month Ended March 31, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	487,270	487,270	0	316,774	316,774	0	170,496	170,496
1	557010	Other Power Supply Expense - Financial	0	1,808,007	1,808,007	0	1,175,385	1,175,385	0	632,622	632,622
1	557150	Fuel - Economic Dispatch	0	4,897,734	4,897,734	0	3,184,017	3,184,017	0	1,713,717	1,713,717
1	557160	Power Supply Expense - Miscellaneous	7,025	49,400	56,425	7,025	32,115	39,140	0	17,285	17,285
99	557161	Unbilled Add-Ons	21,256	0	21,256	18,310	0	18,310	2,946	0	2,946
1	557170	Broker Fees - Power	(7,927)	97,888	89,961	(7,927)	63,637	55,710	0	34,251	34,251
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	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(354,286)	0	(354,286)	(354,286)	0	(354,286)	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	60,986	0	60,986	60,986	0	60,986	0	0	0
99	557380	Idaho PCA Deferred	555,551	0	555,551	0	0	0	555,551	0	555,551
99	557390	Idaho PCA Amortization	(264,208)	0	(264,208)	0	0	0	(264,208)	0	(264,208)
1	557395	Optional Renewable Power Expense Offset	0	(11,637)	(11,637)	0	(7,565)	(7,565)	0	(4,072)	(4,072)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,743,692	1,743,692	0	1,133,574	1,133,574	0	610,118	610,118
1	557711	Turbine Gas Bookout Offset	0	(1,743,692)	(1,743,692)	0	(1,133,574)	(1,133,574)	0	(610,118)	(610,118)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	4,685,083	4,685,083	0	3,045,772	3,045,772	0	1,639,311	1,639,311
TOTAL ACCOUNT 557			100,544	12,025,697	12,126,241	(220,512)	7,817,905	7,597,393	321,056	4,207,792	4,528,848

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-1A
For Month Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	179,885	571,167	751,052	116,564	374,623	491,187	63,321	196,544	259,865
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			179,885	571,167	751,052	116,564	374,623	491,187	63,321	196,544	259,865

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.589%	34.411%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.908%	35.092%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	23,009	19,227	42,236	21,381	12,611	33,992	1,628	6,616	8,244
99	908600	Public Purpose Tariff Rider Expense Offset	1,475,455	0	1,475,455	1,117,167	0	1,117,167	358,288	0	358,288
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(61,181)	0	(61,181)	(54,183)	0	(54,183)	(6,998)	0	(6,998)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	1,437,283	19,227	1,456,510	1,084,365	12,611	1,096,976	352,918	6,616	359,534

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-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended March 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.04%	53.04%
2	Cost of Debt		5.713%	5.807%
	Total Weighted Cost		3.030%	3.080%
E-APL	Net Rate Base	1,853,072,139	1,207,360,536	645,711,603
	Interest Deduction for FIT Calculation	56,470,941	36,583,024	19,887,917
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended March 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	92,327,165	59,970,461	32,356,704	
E-OPS	Less: Operating & Maintenance Expense	64,093,119	40,778,125	23,314,994	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	7,034,153	5,244,191	1,789,962	
E-OTX	Less: Taxes Other than FIT	5,764,362	4,575,125	1,189,237	
	Net Operating Income Before FIT	15,435,531	9,373,020	6,062,511	
E-INT	Less: Monthly Interest Expense	4,705,911	3,048,585	1,657,326	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(12,019)	12,019	
E-SCM	Plus: Schedule M Adjustments	3,854,670	(88,836)	3,943,506	
	Taxable Net Operating Income	14,584,290	6,247,618	8,336,672	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	5,104,501	2,186,666	2,917,835	
1	Production Tax Credit	(10,427)	(6,779)	(3,648)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	5,094,074	2,179,887	2,914,187	
E-DTE	Deferred FIT	(1,097,474)	205,109	(1,302,583)	
1	411400 Amortized Investment Tax Credit - Noxon	(18,450)	(11,994)	(6,456)	
	Total Net FIT/Deferred FIT	3,978,150	2,373,002	1,605,148	
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: E-SCM-1A
ELECTRIC SCHEDULE M ITEMS	
For Month Ended March 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	2,914,004	4,491,175	7,405,179	1,945,289	2,950,131	4,895,420	968,715	1,541,044	2,509,759
12	997001 Contributions In Aid of Construction	0	419,898	419,898	0	272,547	272,547	0	147,351	147,351
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
4	997005 FAS106 Current Retiree Medical Accrual	0	278,303	278,303	0	186,463	186,463	0	91,840	91,840
99	997007 Idaho PCA	291,343	0	291,343	0	0	0	291,343	0	291,343
99	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,833)	(1,833)	0	(986)	(986)
4	997015 Airplane Lease Payments	0	33,125	33,125	0	22,194	22,194	0	10,931	10,931
12	997016 Redemption Expense Amortization	0	130,652	130,652	0	84,804	84,804	0	45,848	45,848
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	204,169	0	204,169	204,169	0	204,169	0	0	0
99	997018 DSM Tariff Rider	(878,387)	0	(878,387)	(491,944)	0	(491,944)	(386,443)	0	(386,443)
1	997019 CSS Temporary Service Fees	43,608	0	43,608	8,280	0	8,280	35,328	0	35,328
4	997020 FAS87 Current Pension Accrual	0	1,068,072	1,068,072	0	715,608	715,608	0	352,464	352,464
99	997021 Wartsilla Generators Amortization	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
99	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
12	997032 Interest Rate Swaps	0	106,191	106,191	0	68,926	68,926	0	37,265	37,265
99	997033 BPA Residential Exchange	289,797	0	289,797	178,261	0	178,261	111,536	0	111,536
99	997034 Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
1	997041 Rathdrum Turbine Lease, Tax	0	(30,536)	(30,536)	0	(19,851)	(19,851)	0	(10,685)	(10,685)
99	997043 Washington Deferred Power Costs	(273,512)	0	(273,512)	(273,512)	0	(273,512)	0	0	0
1	997044 Non-Monetary Power Costs	0	2,838	2,838	0	1,845	1,845	0	993	993
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
4	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	22,315	0	22,315	0	0	0	22,315	0	22,315
12	997048 AFUDC	0	(219,223)	(219,223)	0	(142,293)	(142,293)	0	(76,930)	(76,930)
11	997049 Tax Depreciation	0	(10,093,784)	(10,093,784)	0	(6,644,940)	(6,644,940)	0	(3,448,844)	(3,448,844)
99	997050 CS2 Levelized Return	37,000	0	37,000	0	0	0	37,000	0	37,000
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	3,964	3,964	0	2,656	2,656	0	1,308	1,308
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS		Report ID:
ELECTRIC SCHEDULE M ITEMS		E-SCM-1A
For Month Ended March 31, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061	CDA Fund Settlement	34,255	16,667	50,922	922	10,835	11,757	33,333	5,832	39,165
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	15,258	73,674	88,932	12,677	47,895	60,572	2,581	25,779	28,360
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	67,201	0	67,201	52,485	0	52,485	14,716	0	14,716
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	113,333	0	113,333	113,333	0	113,333	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	166,667	166,667	0	108,350	108,350	0	58,317	58,317
1	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	411,742	411,742	0	271,058	271,058	0	140,684	140,684
1	997081	Deferred Compensation	0	(13,406)	(13,406)	0	(8,982)	(8,982)	0	(4,424)	(4,424)
1	997082	Meal Disallowances	0	23,103	23,103	0	15,479	15,479	0	7,624	7,624
1	997083	Paid Time Off	0	(13,568)	(13,568)	0	(9,091)	(9,091)	0	(4,477)	(4,477)
2	997084	Customer Uncollectibles	0	63,845	63,845	0	41,875	41,875	0	21,970	21,970
99	997088	Deferred O&M Colstrip & CS2	29,536	0	29,536	81,141	0	81,141	(51,605)	0	(51,605)
99	997089	CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	997091	LIDAR O&M Reg Def DFIT	42,304	0	42,304	42,304	0	42,304	0	0	0
99	997092	Smart Grid	0	0	0	0	0	0	0	0	0
99	997093	EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094	Palouse Wind & Thornton	(80,774)	0	(80,774)	(80,774)	0	(80,774)	0	0	0
99	997095	WA REC Deferral	62,201	0	62,201	62,201	0	62,201	0	0	0
99	997096	CDA Settlement Costs	0	4,465	4,465	0	2,903	2,903	0	1,562	1,562
99	997097	BPA Parallel Capacity	3,846,548	0	3,846,548	0	0	0	3,846,548	0	3,846,548
TOTAL SCHEDULE M ADJUSTMENTS			6,933,625	(3,078,955)	3,854,670	1,934,585	(2,023,421)	(88,836)	4,999,040	(1,055,534)	3,943,506

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%	69.126%	30.874%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	10	Net Electric Distribution Plant	100.000%	64.417%	35.583%
E-ALL	11	Book Depreciation	100.000%	65.832%	34.168%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.908%	35.092%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-DTE-1A
ELECTRIC DEFERRED INCOME TAX EXPENSES	
For Month Ended March 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	264,206	264,206	0	173,631	173,631	0	90,575	90,575
99	410100	Deferred Federal Income Tax Expense - Washington	445,711	0	445,711	445,711	0	445,711	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(1,208,350)	0	(1,208,350)	0	0	0	(1,208,350)	0	(1,208,350)
	410100	Total	(762,639)	264,206	(498,433)	445,711	173,631	619,342	(1,208,350)	90,575	(1,117,775)
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(18,883)	(18,883)	0	(12,410)	(12,410)	0	(6,473)	(6,473)
99	411100	Deferred Federal Income Tax Expense - Washington	(401,823)	0	(401,823)	(401,823)	0	(401,823)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(178,335)	0	(178,335)	0	0	0	(178,335)	0	(178,335)
	411100	Total	(580,158)	(18,883)	(599,041)	(401,823)	(12,410)	(414,233)	(178,335)	(6,473)	(184,808)
Total Deferred Federal Income Tax Expense			(1,342,797)	245,323	(1,097,474)	43,888	161,221	205,109	(1,386,685)	84,102	(1,302,583)

E-ALL	14	Net Allocated Schedule M's	100.000%	65.718%	34.282%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	110,128	110,128	0	71,594	71,594	0	38,534	38,534
1	408150	R&P Property Tax--Production	0	1,067,330	1,067,330	0	693,871	693,871	0	373,459	373,459
1	408180	R&P Property Tax--Transmission	0	373,240	373,240	0	242,643	242,643	0	130,597	130,597
1	409100	State Income Tax--Montana & Oregon	0	118,715	118,715	0	77,177	77,177	0	41,538	41,538
TOTAL PRODUCTION & TRANSMISSION			0	1,669,413	1,669,413	0	1,085,285	1,085,285	0	584,128	584,128
DISTRIBUTION											
99	408110	State Excise Tax	1,632,054	0	1,632,054	1,632,054	0	1,632,054	0	0	0
99	408120	Municipal Occupation & License Tax	1,745,123	0	1,745,123	1,471,452	0	1,471,452	273,671	0	273,671
99	408160	Miscellaneous State or Local Tax--WA & ID	33	0	33	0	0	0	33	0	33
99	408170	R&P Property Tax--Distribution	604,274	0	604,274	386,334	0	386,334	217,940	0	217,940
99	409100	State Income Tax--Idaho	113,465	0	113,465	0	0	0	113,465	0	113,465
TOTAL DISTRIBUTION			4,094,949	0	4,094,949	3,489,840	0	3,489,840	605,109	0	605,109
TOTAL TAXES OTHER THAN FIT			4,094,949	1,669,413	5,764,362	3,489,840	1,085,285	4,575,125	605,109	584,128	1,189,237

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,308,333	9,308,333	0	6,051,347	6,051,347	0	3,256,986	3,256,986
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	1,336,043	1,336,043	0	868,562	868,562	0	467,481	467,481
1	182381	CDA Settlement Past Storage	0	36,100,163	36,100,163	0	23,468,716	23,468,716	0	12,631,447	12,631,447
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)	2,100,011	29,982,128	32,082,139	2,076,487	20,088,026	22,164,513	23,524	9,894,102	9,917,626
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,142,649	2,142,649	0	1,435,575	1,435,575	0	707,074	707,074
TOTAL INTANGIBLE PLANT			2,855,894	129,165,357	132,021,251	2,832,370	84,652,360	87,484,730	23,524	44,512,997	44,536,521
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	126,549,715	126,549,715	0	82,269,970	82,269,970	0	44,279,745	44,279,745
1	312000	Boiler Plant	0	172,062,360	172,062,360	0	111,857,740	111,857,740	0	60,204,620	60,204,620
1	313000	Generators	0	6,770	6,770	0	4,401	4,401	0	2,369	2,369
1	314000	Turbogenerator Units	0	52,634,695	52,634,695	0	34,217,815	34,217,815	0	18,416,880	18,416,880
1	315000	Accessory Electric Equipment	0	26,162,369	26,162,369	0	17,008,156	17,008,156	0	9,154,213	9,154,213
1	316000	Miscellaneous Power Plant Equipment	0	16,046,959	16,046,959	0	10,432,128	10,432,128	0	5,614,831	5,614,831
TOTAL STEAM PRODUCTION PLANT			0	396,951,996	396,951,996	0	258,058,492	258,058,492	0	138,893,504	138,893,504
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	44,359,135	44,359,135	0	28,837,874	28,837,874	0	15,521,261	15,521,261
1	332XXX	Reservoirs, Dams, & Waterways	0	130,023,126	130,023,126	0	84,528,034	84,528,034	0	45,495,092	45,495,092
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	34,005,941	34,005,941	0	22,107,262	22,107,262	0	11,898,679	11,898,679
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	439,548,515	439,548,515	0	285,750,489	285,750,489	0	153,798,026	153,798,026
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	16,581,731	16,581,731	0	10,779,783	10,779,783	0	5,801,948	5,801,948
1	342000	Fuel Holders, Producers, & Accessories	0	21,169,394	21,169,394	0	13,762,223	13,762,223	0	7,407,171	7,407,171
1	343000	Prime Movers	0	23,874,319	23,874,319	0	15,520,695	15,520,695	0	8,353,624	8,353,624
1	344000	Generators	0	203,898,878	203,898,878	0	132,554,661	132,554,661	0	71,344,217	71,344,217
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	17,078,832	17,078,832	0	11,102,949	11,102,949	0	5,975,883	5,975,883
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	1,720,178	1,720,178	0	1,118,288	1,118,288	0	601,890	601,890
TOTAL OTHER PRODUCTION PLANT			0	285,411,378	285,411,378	0	185,545,938	185,545,938	0	99,865,440	99,865,440
TOTAL PRODUCTION PLANT			0	1,121,911,889	1,121,911,889	0	729,354,919	729,354,919	0	392,556,970	392,556,970

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

Report ID:
E-PLT-1A

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	19,455,959	19,455,959	0	12,648,319	12,648,319	0	6,807,640	6,807,640
1	352XXX	Structures & Improvements	0	17,107,800	17,107,800	0	11,121,781	11,121,781	0	5,986,019	5,986,019
1	353000	Station Equipment	0	214,144,454	214,144,454	0	139,215,310	139,215,310	0	74,929,144	74,929,144
1	354000	Towers & Fixtures	0	17,123,390	17,123,390	0	11,131,916	11,131,916	0	5,991,474	5,991,474
1	355000	Poles & Fixtures	0	155,462,810	155,462,810	0	101,066,373	101,066,373	0	54,396,437	54,396,437
1	356000	Overhead Conductors & Devices	0	117,314,811	117,314,811	0	76,266,359	76,266,359	0	41,048,452	41,048,452
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	547,417,029	547,417,029	0	355,875,812	355,875,812	0	191,541,217	191,541,217
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	2,147,162	0	2,147,162	424,889	0	424,889	1,722,273	0	1,722,273
99	361000	Structures & Improvements	17,985,864	0	17,985,864	12,776,229	0	12,776,229	5,209,635	0	5,209,635
99	362000	Station Equipment	112,633,475	0	112,633,475	74,653,048	0	74,653,048	37,980,427	0	37,980,427
99	364000	Poles, Towers, & Fixtures	261,946,899	0	261,946,899	163,986,961	0	163,986,961	97,959,938	0	97,959,938
99	365000	Overhead Conductors & Devices	175,412,560	0	175,412,560	110,025,817	0	110,025,817	65,386,743	0	65,386,743
99	366000	Underground Conduit	82,996,676	0	82,996,676	54,122,078	0	54,122,078	28,874,598	0	28,874,598
99	367000	Underground Conductors & Devices	141,770,563	0	141,770,563	91,544,357	0	91,544,357	50,226,206	0	50,226,206
99	368000	Line Transformers	200,804,052	0	200,804,052	134,177,371	0	134,177,371	66,626,681	0	66,626,681
99	369XXX	Services	130,655,274	0	130,655,274	85,474,720	0	85,474,720	45,180,554	0	45,180,554
99	370000	Meters	48,106,528	0	48,106,528	26,931,821	0	26,931,821	21,174,707	0	21,174,707
99	373XXX	Street Light & Signal Systems	37,194,128	0	37,194,128	22,734,981	0	22,734,981	14,459,147	0	14,459,147
TOTAL DISTRIBUTION PLANT			1,216,237,812	0	1,216,237,812	780,193,210	0	780,193,210	436,044,602	0	436,044,602
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	12,723,475	54,676,431	67,399,906	6,168,879	36,633,209	42,802,088	6,554,596	18,043,222	24,597,818
4	391XXX	Office Furniture & Equipment	2,341,827	37,535,613	39,877,440	2,327,178	25,148,861	27,476,039	14,649	12,386,752	12,401,401
4	392XXX	Transportation Equipment	13,531,423	8,829,051	22,360,474	9,535,820	5,915,464	15,451,284	3,995,603	2,913,587	6,909,190
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	8,369,933	9,903,845	1,154,217	5,607,855	6,762,072	379,695	2,762,078	3,141,773
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	29,293,790	11,121,198	40,414,988	18,207,294	7,451,203	25,658,497	11,086,496	3,669,995	14,756,491
4	397XXX	Communications Equipment	16,110,250	55,253,698	71,363,948	10,050,767	37,019,978	47,070,745	6,059,483	18,233,720	24,293,203
4	398000	Miscellaneous Equipment	2,371	353,849	356,220	31	237,079	237,110	2,340	116,770	119,110
TOTAL GENERAL PLANT			77,153,274	182,137,100	259,290,374	48,111,310	122,031,858	170,143,168	29,041,964	60,105,242	89,147,206
TOTAL PLANT IN SERVICE			1,296,246,980	1,980,631,375	3,276,878,355	831,136,890	1,291,914,949	2,123,051,839	465,110,090	688,716,426	1,153,826,516

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

Report ID:
E-PLT-1A

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	(279,921,063)	(279,921,063)	0	(181,976,683)	(181,976,683)	0	(97,944,380)	(97,944,380)
E-ADEP		Hydro Production Plant	0	(117,454,147)	(117,454,147)	0	(76,356,941)	(76,356,941)	0	(41,097,206)	(41,097,206)
E-ADEP		Other Production Plant	0	(79,206,716)	(79,206,716)	0	(51,492,286)	(51,492,286)	0	(27,714,430)	(27,714,430)
E-ADEP		Transmission Plant	0	(185,484,713)	(185,484,713)	0	(120,583,612)	(120,583,612)	0	(64,901,101)	(64,901,101)
E-ADEP		Distribution Plant	(363,279,113)	0	(363,279,113)	(230,744,990)	0	(230,744,990)	(132,534,123)	0	(132,534,123)
E-ADEP		General Plant	(21,876,866)	(62,422,081)	(84,298,947)	(12,748,421)	(41,822,794)	(54,571,215)	(9,128,445)	(20,599,287)	(29,727,732)
TOTAL ACCUMULATED DEPRECIATION			(385,155,979)	(724,488,720)	(1,109,644,699)	(243,493,411)	(472,232,316)	(715,725,727)	(141,662,568)	(252,256,404)	(393,918,972)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,282,623)	(7,282,623)	0	(4,734,433)	(4,734,433)	0	(2,548,190)	(2,548,190)
E-AAMT		Distribution-Franchises/Misc Intangibles	(100,744)	0	(100,744)	(100,744)	0	(100,744)	0	0	0
E-AAMT		General Plant - 303000	0	(75,492)	(75,492)	0	(49,789)	(49,789)	0	(25,703)	(25,703)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(559,433)	(15,841,671)	(16,401,104)	(554,699)	(10,613,919)	(11,168,618)	(4,734)	(5,227,752)	(5,232,486)
E-AAMT		General Plant - 390200, 396200	(120,874)	(165,927)	(286,801)	(117,279)	(111,171)	(228,450)	(3,595)	(54,756)	(58,351)
TOTAL ACCUMULATED AMORTIZATION			(781,051)	(23,365,713)	(24,146,764)	(772,722)	(15,509,312)	(16,282,034)	(8,329)	(7,856,401)	(7,864,730)
TOTAL ACCUMULATED DEPR/AMORT			(385,937,030)	(747,854,433)	(1,133,791,463)	(244,266,133)	(487,741,628)	(732,007,761)	(141,670,897)	(260,112,805)	(401,783,702)
NET ELECTRIC UTILITY PLANT before DFIT			910,309,950	1,232,776,942	2,143,086,892	586,870,757	804,173,321	1,391,044,078	323,439,193	428,603,621	752,042,814
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	(345,014)	(345,014)	0	(224,294)	(224,294)	0	(120,720)	(120,720)
12		ADFIT - Electric Plant In Service (282900)	0	(284,672,162)	(284,672,162)	0	(184,775,007)	(184,775,007)	0	(99,897,155)	(99,897,155)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(27,357,548)	(27,357,548)	0	(18,329,557)	(18,329,557)	0	(9,027,991)	(9,027,991)
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	14,583	14,583	0	9,480	9,480	0	5,103	5,103
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,635,057)	(12,635,057)	0	(8,214,051)	(8,214,051)	0	(4,421,006)	(4,421,006)
1		ADFIT - CDA Settlement Costs (283333)	0	(132,602)	(132,602)	0	(86,205)	(86,205)	0	(46,397)	(46,397)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,524,479)	(4,524,479)	0	(2,936,749)	(2,936,749)	0	(1,587,730)	(1,587,730)
TOTAL ACCUMULATED DFIT			0	(329,875,847)	(329,875,847)	0	(214,706,174)	(214,706,174)	0	(115,169,673)	(115,169,673)
NET ELECTRIC UTILITY PLANT			910,309,950	902,901,095	1,813,211,045	586,870,757	589,467,147	1,176,337,904	323,439,193	313,433,948	636,873,141

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%	64.908%	35.092%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		910,309,950	902,901,095	1,813,211,045	586,870,757	589,467,147	1,176,337,904	323,439,193	313,433,948	636,873,141
	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	(990,418)	0	(990,418)	990,418	0	990,418
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)		(2,595,853)	0	(2,595,853)	(831,926)	0	(831,926)	(1,763,927)	0	(1,763,927)
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)		6,959,975	0	6,959,975	4,465,474	0	4,465,474	2,494,501	0	2,494,501
99	ADFIT - Kettle Falls Disallowed (190420)		319,839	0	319,839	319,839	0	319,839	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)		1,136,836	0	1,136,836	0	0	0	1,136,836	0	1,136,836
99	ADFIT - Boulder Park Disallowed (190040)		512,107	0	512,107	0	0	0	512,107	0	512,107
99	Investment in WNP3 Exchange Power (124900, 124930)		15,822,723	0	15,822,723	15,822,723	0	15,822,723	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(2,843,617)	0	(2,843,617)	(2,843,617)	0	(2,843,617)	0	0	0
99	CDA Lake Settlement - WA (182382)		1,172,578	0	1,172,578	1,172,578	0	1,172,578	0	0	0
99	CDA Lake Settlement - ID (186382)		233,603	0	233,603	0	0	0	233,603	0	233,603
99	ADFIT - CDA Lake Settlement - Direct (283382)		(492,164)	0	(492,164)	(410,403)	0	(410,403)	(81,761)	0	(81,761)
99	CDA CDR Fund - Direct (182324)		85,293	0	85,293	85,293	0	85,293	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		(29,853)	0	(29,853)	(29,853)	0	(29,853)	0	0	0
99	Spokane River Relicensing (182322)		605,958	0	605,958	562,242	0	562,242	43,716	0	43,716
99	ADFIT - Spokane River Relicensing (283322)		(212,062)	0	(212,062)	(196,766)	0	(196,766)	(15,296)	0	(15,296)
99	Spokane River PM&Es (182323)		560,613	0	560,613	357,019	0	357,019	203,594	0	203,594
99	ADFIT - Spokane River PM&Es (283323)		(196,239)	0	(196,239)	(124,981)	0	(124,981)	(71,258)	0	(71,258)
99	Montana Riverbed Settlement (186360)		3,842,938	0	3,842,938	2,565,515	0	2,565,515	1,277,423	0	1,277,423
99	ADFIT - Montana Riverbed Settlement (283365)		(1,345,028)	0	(1,345,028)	(897,931)	0	(897,931)	(447,097)	0	(447,097)
99	Lancaster Generation (182312)		3,683,333	0	3,683,333	3,683,333	0	3,683,333	0	0	0
99	ADFIT - Lancaster Generation (283312)		(1,289,167)	0	(1,289,167)	(1,289,167)	0	(1,289,167)	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)		(40,387)	0	(40,387)	(40,387)	0	(40,387)	0	0	0
99	ADFIT - Palouse Wind & Thornton Sw St (283810)		14,135	0	14,135	14,135	0	14,135	0	0	0
4	Customer Advances (252000)		(979,897)	0	(979,897)	(241,038)	0	(241,038)	(738,859)	0	(738,859)
99	Customer Deposits (235199)		(1,231,148)	0	(1,231,148)	(1,231,148)	0	(1,231,148)	0	0	0
C-WKC	Working Capital		15,238,842	8,257,088	23,495,930	15,238,842	0	15,238,842	0	8,257,088	8,257,088
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		31,604,006	8,257,088	39,861,094	31,022,632	0	31,022,632	581,374	8,257,088	8,838,462
	NET RATE BASE		941,913,956	911,158,183	1,853,072,139	617,893,389	589,467,147	1,207,360,536	324,020,567	321,691,036	645,711,603

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%	64.908%	35.092%
E-ALL	13	Net Electric General Plant	100.000%	66.044%	33.956%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	634,861	634,861			634,861	634,861		412,723	412,723		222,138	222,138	
1	Hydro (ED-AN)	663,190	663,190			663,190	663,190		431,140	431,140		232,050	232,050	
1	Other (ED-AN)	752,569	752,569			752,569	752,569		489,245	489,245		263,324	263,324	
Total Electric Production		2,050,620	2,050,620			2,050,620	2,050,620		1,333,108	1,333,108		717,512	717,512	
Electric Transmission														
1	ED-AN	827,306	827,306			827,306	827,306		537,832	537,832		289,474	289,474	
Total Electric Transmission		827,306	827,306			827,306	827,306		537,832	537,832		289,474	289,474	
Electric Distribution														
	ED-ID	923,782	923,782			923,782	923,782					923,782	923,782	
	ED-WA	1,826,266	1,826,266			1,826,266	1,826,266	1,826,266		1,826,266				
Total Electric Distribution		2,750,048	2,750,048			2,750,048	2,750,048	1,826,266		1,826,266		923,782	923,782	
Gas Underground Storage														
	GD-AN	44,868		44,868										
	GD-OR	9,433			9,433									
Total Gas Underground Storage		54,301		44,868	9,433									
Gas Distribution														
	GD-AN	5,208		5,208										
	GD-ID	311,662		311,662										
	GD-WA	640,091		640,091										
	GD-OR	324,206			324,206									
Total Gas Distribution		1,281,167		956,961	324,206									
General Plant														
4	ED-AN	204,396	204,396				204,396		136,945	136,945		67,451	67,451	
	ED-ID	17,826	17,826			17,826	17,826				17,826		17,826	
	ED-WA	71,184	71,184			71,184	71,184	71,184		71,184				
7,4	CD-AA	1,060,099	766,939	205,670	87,490		766,939		513,849	513,849		253,090	253,090	
9,4	CD-AN	51,965	41,167	10,798			41,167		27,582	27,582		13,585	13,585	
9	CD-ID	33,717	26,711	7,006		26,711	26,711				26,711		26,711	
	CD-WA	13,947	11,049	2,898		11,049	11,049	11,049		11,049				
8	GD-AA	12,982		9,129	3,853									
	GD-AN	2,864		2,864										
	GD-ID	4,596		4,596										
	GD-WA	16,870		16,870										
	GD-OR	21,180			21,180									
Total General Plant		1,511,626	1,139,272	259,831	112,523	126,770	1,012,502	1,139,272	82,233	678,376	760,609	44,537	334,126	378,663
Total Depreciation Expense		8,475,068	6,767,246	1,261,660	446,162	2,876,818	3,890,428	6,767,246	1,908,499	2,549,316	4,457,815	968,319	1,341,112	2,309,431

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	67.000%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%			34.990%
							33.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		49,754	49,754		26,779	26,779		
1	Misc Intangible Plt (303000)	ED-AN	7,525	7,525		7,525	7,525		4,892	4,892		2,633	2,633		
Total Production/Transmission			84,058	84,058		84,058	84,058		54,646	54,646		29,412	29,412		
Distribution															
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013		2,013	2,013					
	Misc Intangible Plt (303000)	ED-WA	237	237		237	237		237	237					
Total Distribution			2,250	2,250		2,250	2,250		2,250	2,250					
General Plant - 303000															
7,4		CD-AA	16,469	11,915	3,195	1,359	11,915	11,915		7,983	7,983	3,932	3,932		
9,1		CD-AN	812	643	169		643	643		418	418	225	225		
		GD-ID	338		338										
		GD-WA	1,944		1,944										
		GD-OR	648			648									
Total General Plant - 303000			20,211	12,558	5,646	2,007	0	12,558	12,558	0	8,401	8,401	0	4,157	4,157
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	674,530	487,995	130,866	55,669	487,995	487,995		326,957	326,957	161,038	161,038		
4		ED-AN	13,594	13,594			13,594	13,594		9,108	9,108	4,486	4,486		
		ED-ID	396	396			396	396				396	396		
		ED-WA	34,541	34,541			34,541	34,541		34,541	34,541				
8		GD-AA	36,795		25,874	10,921									
		GD-AN	196		196										
		GD-OR	21			21									
Total Miscellaneous IT Intangible Plt - 3031XX			760,073	536,526	156,936	66,611	34,937	501,589	536,526	34,541	336,065	370,606	396	165,524	165,920
Gas Underground Storage															
		GD-AN	19		19										
Total Gas Underground Storage			19		19										
General Plant - 390200, 396200															
7,4		CD-AA	2,404	1,740	466	198	1,740	1,740		1,166	1,166	574	574		
4		ED-AN	802	802			802	802		537	537	265	265		
		GD-OR	262			262									
Total General Plant - 390200, 396200			3,468	2,542	466	460	2,542	2,542		1,703	1,703	839	839		
Total Amortization Expense			870,079	637,934	163,067	69,078	37,187	600,747	637,934	36,791	400,815	437,606	396	199,932	200,328

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: E-ADEP-1A
ELECTRIC ACCUMULATED DEPRECIATION	
For Month Ended March 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(279,921,063)	(279,921,063)			(279,921,063)	(279,921,063)		(181,976,683)	(181,976,683)		(97,944,380)	(97,944,380)	
1	Hydro (ED-AN)	(117,454,147)	(117,454,147)			(117,454,147)	(117,454,147)		(76,356,941)	(76,356,941)		(41,097,206)	(41,097,206)	
1	Other (ED-AN)	(79,206,716)	(79,206,716)			(79,206,716)	(79,206,716)		(51,492,286)	(51,492,286)		(27,714,430)	(27,714,430)	
Total Electric Production		(476,581,926)	(476,581,926)			(476,581,926)	(476,581,926)		(309,825,910)	(309,825,910)		(166,756,016)	(166,756,016)	
Electric Transmission														
1	ED-AN	(185,484,713)	(185,484,713)			(185,484,713)	(185,484,713)		(120,583,612)	(120,583,612)		(64,901,101)	(64,901,101)	
Total Electric Transmission		(185,484,713)	(185,484,713)			(185,484,713)	(185,484,713)		(120,583,612)	(120,583,612)		(64,901,101)	(64,901,101)	
Electric Distribution														
	ED-ID	(132,534,123)	(132,534,123)			(132,534,123)	(132,534,123)					(132,534,123)	(132,534,123)	
	ED-WA	(230,744,990)	(230,744,990)			(230,744,990)	(230,744,990)	(230,744,990)		(230,744,990)				
Total Electric Distribution		(363,279,113)	(363,279,113)			(363,279,113)	(363,279,113)	(230,744,990)		(230,744,990)		(132,534,123)	(132,534,123)	
Gas Underground Storage														
	GD-AN	(12,573,918)		(12,573,918)										
	GD-OR	(432,463)		(432,463)										
Total Gas Underground Storage		(13,006,381)		(12,573,918)		(432,463)								
Gas Distribution														
	GD-AN	(1,456,614)		(1,456,614)										
	GD-ID	(53,183,954)		(53,183,954)										
	GD-WA	(105,934,107)		(105,934,107)										
	GD-OR	(87,949,254)		(87,949,254)										
Total Gas Distribution		(248,523,929)		(160,574,675)		(87,949,254)								
General Plant														
4	ED-AN	(34,090,293)	(34,090,293)						(22,840,496)	(22,840,496)		(11,249,797)	(11,249,797)	
	ED-ID	(5,572,793)	(5,572,793)			(5,572,793)	(5,572,793)				(5,572,793)		(5,572,793)	
	ED-WA	(11,024,967)	(11,024,967)			(11,024,967)	(11,024,967)	(11,024,967)		(11,024,967)				
7,4	CD-AA	(27,196,299)	(19,675,434)	(5,276,354)	(2,244,511)	(19,675,434)	(19,675,434)		(13,182,541)	(13,182,541)		(6,492,893)	(6,492,893)	
9,4	CD-AN	(10,926,842)	(8,656,354)	(2,270,488)		(8,656,354)	(8,656,354)		(5,799,757)	(5,799,757)		(2,856,597)	(2,856,597)	
9	CD-ID	(4,488,270)	(3,555,652)	(932,618)		(3,555,652)	(3,555,652)				(3,555,652)		(3,555,652)	
9	CD-WA	(2,175,501)	(1,723,454)	(452,047)		(1,723,454)	(1,723,454)	(1,723,454)		(1,723,454)				
8	GD-AA	(1,350,266)		(949,507)	(400,759)									
	GD-AN	(1,390,323)		(1,390,323)										
	GD-ID	(1,003,914)		(1,003,914)										
	GD-WA	(2,302,479)		(2,302,479)										
	GD-OR	(3,553,680)		(3,553,680)										
Total General Plant		(105,075,627)	(84,298,947)	(14,577,730)	(6,198,950)	(21,876,866)	(62,422,081)	(84,298,947)	(12,748,421)	(41,822,794)	(54,571,215)	(9,128,445)	(20,599,287)	(29,727,732)
Total Accumulated Depreciation		(1,391,951,689)	(1,109,644,699)	(187,726,323)	(94,580,667)	(385,155,979)	(724,488,720)	(1,109,644,699)	(243,493,411)	(472,232,316)	(715,725,727)	(141,662,568)	(252,256,404)	(393,918,972)

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	(6,659,086)	(6,659,086)		(6,659,086)	(6,659,086)		(4,329,072)	(4,329,072)		(2,330,014)	(2,330,014)		
1	Misc Intangible Plt (303000)	ED-AN	(623,537)	(623,537)		(623,537)	(623,537)		(405,361)	(405,361)		(218,176)	(218,176)		
Total Production/Transmission			(7,282,623)	(7,282,623)		(7,282,623)	(7,282,623)		(4,734,433)	(4,734,433)		(2,548,190)	(2,548,190)		
Distribution															
	Franchises (302000)	ED-WA	(77,808)	(77,808)		(77,808)	(77,808)		(77,808)	(77,808)					
	Misc Intangible Plt (303000)	ED-WA	(22,936)	(22,936)		(22,936)	(22,936)		(22,936)	(22,936)					
Total Distribution			(100,744)	(100,744)		(100,744)	(100,744)		(100,744)	(100,744)					
General Plant - 303000															
7,4		CD-AA	(49,433)	(35,763)	(9,590)	(4,080)	(35,763)	(35,763)		(23,961)	(23,961)		(11,802)	(11,802)	
9,1		CD-AN	(50,149)	(39,729)	(10,420)		(39,729)	(39,729)		(25,828)	(25,828)		(13,901)	(13,901)	
		GD-ID	(43,816)		(43,816)										
		GD-WA	(98,946)		(98,946)										
		GD-OR	(50,310)		(50,310)										
Total General Plant - 303000			(292,654)	(75,492)	(162,772)	(54,390)	0	(75,492)	(75,492)	0	(49,789)	(49,789)	0	(25,703)	(25,703)
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	(21,291,948)	(15,403,874)	(4,130,850)	(1,757,224)	(15,403,874)	(15,403,874)		(10,320,595)	(10,320,595)		(5,083,279)	(5,083,279)	
4		ED-AN	(437,797)	(437,797)			(437,797)	(437,797)		(293,324)	(293,324)		(144,473)	(144,473)	
		ED-ID	(4,734)	(4,734)			(4,734)	(4,734)					(4,734)	(4,734)	
		ED-WA	(554,699)	(554,699)			(554,699)	(554,699)		(554,699)	(554,699)				
8		GD-AA	(877,141)		(616,805)	(260,336)									
		GD-AN	(7,918)		(7,918)										
		GD-OR	(786)		(786)										
Total Miscellaneous IT Intangible Plant - 3031XX			(23,175,023)	(16,401,104)	(4,755,573)	(2,018,346)	(559,433)	(15,841,671)	(16,401,104)	(554,699)	(10,613,919)	(11,168,618)	(4,734)	(5,227,752)	(5,232,486)
Gas Underground Storage															
		GD-AN	(239,452)		(239,452)										
Total Gas Underground Storage			(239,452)		(239,452)										
General Plant - 390200, 396200															
7,4		CD-AA	(165,006)	(119,375)	(32,013)	(13,618)	(119,375)	(119,375)		(79,981)	(79,981)		(39,394)	(39,394)	
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	(46,552)	(46,552)			(46,552)	(46,552)		(31,190)	(31,190)		(15,362)	(15,362)	
		ED-WA	(110,678)	(110,678)			(110,678)	(110,678)		(110,678)	(110,678)				
		GD-WA	(1,863)		(1,863)										
		GD-OR	(49,901)		(49,901)										
Total General Plant - 390200, 396200			(386,870)	(286,801)	(36,550)	(63,519)	(120,874)	(165,927)	(286,801)	(117,279)	(111,171)	(228,450)	(3,595)	(54,756)	(58,351)
Total Accumulated Amortization			(31,477,366)	(24,146,764)	(5,194,347)	(2,136,255)	(781,051)	(23,365,713)	(24,146,764)	(772,722)	(15,509,312)	(16,282,034)	(8,329)	(7,856,401)	(7,864,730)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	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	6,412,023	649,897	2,100,417	3,661,709	6,412,023	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,174,023	0	0	0	0	2,174,023	0	0	2,174,023	0	0	0
99		GD-OR / AS	3,504,723	0	0	0	0	0	0	0	0	3,504,723	0	3,504,723
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	64,291,469	0	0	46,512,306	46,512,306	0	0	12,473,188	12,473,188	0	5,305,975	5,305,975
9		CD-WA / ID / AN	18,272,401	5,518,983	4,454,180	4,502,415	14,475,578	1,447,583	1,168,294	1,180,946	3,796,823	0	0	0
		TOTAL ACCOUNT	94,654,639	6,168,880	6,554,597	54,676,430	67,399,907	3,621,606	1,168,294	13,654,134	18,444,034	3,504,723	5,305,975	8,810,698
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	7,802,871	2,327,178	14,649	5,461,044	7,802,871	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	44,239,829	0	0	32,005,747	32,005,747	0	0	8,582,969	8,582,969	0	3,651,113	3,651,113
9		CD-WA / ID / AN	86,874	0	0	68,822	68,822	0	0	18,052	18,052	0	0	0
		TOTAL ACCOUNT	52,606,400	2,327,178	14,649	37,535,613	39,877,440	0	0	8,938,299	8,938,299	0	3,790,661	3,790,661
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	18,438,522	8,133,952	3,325,181	6,979,389	18,438,522	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,576,240	0	0	0	0	4,714,242	1,636,172	1,225,826	7,576,240	0	0	0
99		GD-OR / AS	2,582,515	0	0	0	0	0	0	0	0	2,582,515	0	2,582,515
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	4,466,825	1,401,867	670,422	1,466,374	3,538,663	367,698	175,846	384,618	928,162	0	0	0
		TOTAL ACCOUNT	33,593,899	9,535,819	3,995,603	8,829,050	22,360,472	5,081,940	1,812,018	1,713,230	8,607,188	2,582,515	43,724	2,626,239

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,172,874	110,638	141,541	1,469,194	1,721,373	29,019	37,125	385,357	451,501	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	
99		GD-WA / ID / AN	2,520,521	0	0	0	0	1,669,771	432,674	418,076	2,520,521	0	0	
99		GD-OR / AS	913,406	0	0	0	0	0	0	0	0	913,406	913,406	
8		GD-AA	1,332,773	0	0	0	0	0	0	937,206	937,206	0	395,567	
7		CD-AA	8,844,788	0	0	6,398,851	6,398,851	0	0	1,715,977	1,715,977	0	729,960	
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	
		TOTAL ACCOUNT	17,194,842	1,154,216	379,696	8,369,933	9,903,845	1,681,548	439,256	3,131,260	5,252,064	913,406	1,125,527	2,038,933
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	920,024	164,888	81,624	673,512	920,024	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	
99		GD-OR / AS	152,474	0	0	0	0	0	0	0	0	152,474	152,474	
8		GD-AA	82,554	0	0	0	0	0	0	58,052	58,052	0	24,502	
7		CD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	0	29,353	
9		CD-WA / ID / AN	163,229	7,956	2,540	118,816	129,312	2,087	666	31,164	33,917	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	38,809,564	17,948,370	10,675,978	10,185,216	38,809,564	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	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	554,037	0	0	400,823	400,823	0	0	107,489	107,489	0	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	
		TOTAL ACCOUNT	45,141,127	18,207,294	11,086,496	11,121,198	40,414,988	2,667,552	890,677	1,078,351	4,636,580	43,834	45,725	89,559

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,706,175	9,678,704	2,848,345	36,179,126	48,706,175	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,045,959	0	0	0	0	590,519	455,440	0	1,045,959	0	0	0
99		GD-OR / AS	987,431	0	0	0	0	0	0	0	0	987,431	0	987,431
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	294,702
7		CD-AA	17,426,874	0	0	12,607,646	12,607,646	0	0	3,380,988	3,380,988	0	1,438,240	1,438,240
9		CD-WA / ID / AN	12,686,191	372,063	3,211,138	6,466,926	10,050,127	97,589	842,255	1,696,220	2,636,064	0	0	0
		TOTAL ACCOUNT	81,845,562	10,050,767	6,059,483	55,253,698	71,363,948	688,108	1,297,695	5,775,438	7,761,241	987,431	1,732,942	2,720,373
	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	336,553,673	48,111,308	29,041,967	182,137,099	259,290,374	14,486,957	5,754,806	35,845,288	56,087,051	8,716,052	12,460,196	21,176,248

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-1A
For Month Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	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	2,878,629	2,076,487	23,524	778,618	2,878,629	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	40,366,447	0	0	29,203,510	29,203,510	0	0	7,831,494	7,831,494	0	3,331,443	3,331,443
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	45,421,477	2,076,487	23,524	29,982,128	32,082,139	0	0	9,361,939	9,361,939	0	3,977,399	3,977,399
	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	2,874,186	0	0	2,079,358	2,079,358	0	0	557,621	557,621	0	237,207	237,207
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,950,233	0	0	2,142,648	2,142,648	0	0	569,147	569,147	1,231	237,207	238,438
		TOTAL	55,187,942	2,229,666	23,524	36,371,599	38,624,789	964,981	181,037	10,546,524	11,692,542	411,357	4,459,254	4,870,611

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: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT			
For Month Ended March 31, 2013			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(35,724,638)	(25,845,347)	(6,930,937)	(2,948,354)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,908,837)	(1,512,200)	(396,637)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
		Total	<u>(37,942,501)</u>	<u>(27,581,115)</u>	<u>(7,387,528)</u>	<u>(2,973,858)</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	Report ID:
COMMON WORKING CAPITAL	C-WKC-1A
For Month Ended March 31, 2013	
Average of Monthly Averages Basis	

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		717,352	717,352		717,352	717,352		0	0	
1	151210	FUEL STOCK HOG FUEL-KFGS		560,453	560,453		560,453	560,453		0	0	
4	154100	PLANT MATERIALS & OPER SUPPLIES		7,631,670	7,631,670		6,160,085	6,160,085		1,471,585	1,471,585	
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		742,092	742,092		598,997	598,997		143,095	143,095	
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0	
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		4,311	4,311		3,480	3,480		831	831	
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		342	342		276	276		66	66	
99	163998	COMMON WORKING CAPITAL	17,955,589		17,955,589	15,238,842		15,238,842		2,716,747	2,716,747	
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	0		0	0		0		0	0	
TOTAL			17,955,589	9,924,372	27,879,961	15,238,842	8,257,088	23,495,930		2,716,747	1,667,284	4,384,031

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%