

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended December 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	130,218,939	81,897,160	48,321,779
	Adjustments			
	Adjusted Net Operating Income (Loss)	130,218,939	81,897,160	48,321,779
E-APL	Electric Net Rate Base	1,840,626,897	1,200,377,353	640,249,544
	RATE OF RETURN	7.075%	6.823%	7.547%

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended December 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12-31-2012	100.000%	65.010%	34.990%
2	Input	Number of Customers	12-31-2012	362,462	237,724	124,738
		Percent		100.000%	65.586%	34.414%
3	E-OPS	Direct Distribution Operating Expense		23,571,739	15,481,369	8,090,370
		Percent		100.000%	65.678%	34.322%
	Input	Jurisdictional 4-Factor Ratio	12-31-2012			
		Direct O & M Accts 500 - 598		20,221,960	13,135,421	7,086,539
		Direct O & M Accts 901 - 935		27,780,483	19,758,209	8,022,274
		Total		48,002,443	32,893,630	15,108,813
		Percentage		100.000%	68.525%	31.475%
		Direct Labor Accts 500 - 598		13,459,589	8,757,716	4,701,873
		Direct Labor Accts 901 - 935		6,280,527	4,982,574	1,297,953
		Total		19,740,116	13,740,290	5,999,826
		Percentage		100.000%	69.606%	30.394%
		Number of Customers		362,462	237,724	124,738
		Percentage		100.000%	65.586%	34.414%
		Net Direct Plant		865,560,849	556,413,691	309,147,158
		Percentage		100.000%	64.284%	35.716%
4		Total Percentages		400.000%	268.000%	132.000%
		Percent		100.000%	67.000%	33.000%

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended December 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor				
	01-01-2012		Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894	66,341,282	58,626,203	5,247,466	2,467,613
		Direct O & M Accts 901 - 935	58,793,117	39,254,919	16,142,401	3,395,797
		Direct O & M Accts 901 - 905 Utility 9 Only	1,408,245	867,690	540,555	0
		Adjustments	0	0	0	0
		Total	126,542,644	98,748,812	21,930,422	5,863,410
		Percentage	100.000%	78.036%	17.330%	4.634%
		Direct Labor Accts 500 - 894	54,372,404	43,317,908	7,642,727	3,411,769
		Direct Labor Accts 901 - 935	4,295,024	3,049,259	223,754	1,022,011
		Direct Labor Accts 901 - 905 Utility 9 Only	5,547,864	3,418,316	2,129,548	0
		Total	64,215,292	49,785,483	9,996,029	4,433,780
		Percentage	100.000%	77.529%	15.566%	6.905%
		Number of Customers at	681,193	360,451	224,556	96,186
		Percentage	100.000%	52.915%	32.965%	14.120%
		Net Direct Plant	2,469,357,528	1,967,998,952	338,164,005	163,194,571
		Percentage	100.000%	79.697%	13.694%	6.609%
		Total Percentages	400.000%	288.176%	79.556%	32.267%
		Average (CD AA)	100.000%	72.044%	19.889%	8.067%

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RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended December 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
	01-01-2012	Direct O & M Accts 500 - 894	7,715,079	0	5,247,466	2,467,613
		Direct O & M Accts 901 - 935	19,538,198	0	16,142,401	3,395,797
		Direct O & M Accts 901 - 905 Utility 9 Only	540,555	0	540,555	0
		Total	27,793,832	0	21,930,422	5,863,410
		Percentage	100.000%	0.000%	78.904%	21.096%
		Direct Labor Accts 500 - 894	11,054,496	0	7,642,727	3,411,769
		Direct Labor Accts 901 - 935	1,245,765	0	223,754	1,022,011
		Direct Labor Accts 901 - 905 Utility 9 Only	2,129,548	0	2,129,548	0
		Total	14,429,809	0	9,996,029	4,433,780
		Percentage	100.000%	0.000%	69.273%	30.727%
		Number of Customers at	320,742	0	224,556	96,186
		Percentage	100.000%	0.000%	70.011%	29.989%
		Net Direct Plant	494,275,971	0	331,833,422	162,442,549
		Percentage	100.000%	0.000%	67.135%	32.865%
		Total Percentages	400.000%	0.000%	285.324%	114.676%
		Average (GD AA)	100.000%	0.000%	71.331%	28.669%

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RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended December 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2012			
		Direct O & M Accts 500 - 894	63,873,669	58,626,203	5,247,466	0
		Direct O & M Accts 901 - 935	55,397,320	39,254,919	16,142,401	0
		Adjustments	0	0	0	0
		Total	119,270,989	97,881,122	21,389,867	0
		Percentage	100.000%	82.066%	17.934%	0.000%
		Direct Labor Accts 500 - 894	50,960,635	43,317,908	7,642,727	0
		Direct Labor Accts 901 - 935	3,273,013	3,049,259	223,754	0
		Total	54,233,648	46,367,167	7,866,481	0
		Percentage	100.000%	85.495%	14.505%	0.000%
		Number of Customers at	585,007	360,451	224,556	0
		Percentage	100.000%	61.615%	38.385%	0.000%
		Net Direct Plant	2,283,393,565	1,951,560,143	331,833,422	0
		Percentage	100.000%	85.468%	14.532%	0.000%
		Total Percentages	400.000%	314.644%	85.356%	0.000%
9		Average (CD AN/ID/WA)	100.000%	78.661%	21.339%	0.000%
10	E-PLT	Net Electric Distribution Plant	845,058,818	543,614,562	301,444,256	
		Percent	100.000%	64.329%	35.671%	
11		Book Depreciation	83,109,856	54,267,009	28,842,847	
		Percent	100.000%	65.296%	34.704%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended December 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	<u>2,127,093,043</u> <u>100.000%</u>	<u>1,379,803,206</u> <u>64.868%</u>	<u>747,289,837</u> <u>35.132%</u>
13	E-PLT	Net Electric General Plant Percent	<u>171,619,307</u> <u>100.000%</u>	<u>113,193,267</u> <u>65.956%</u>	<u>58,426,040</u> <u>34.044%</u>
14		Net Allocated Schedule M's Percent	<u>-94,155,622</u> <u>100.000%</u>	<u>-61,340,482</u> <u>65.148%</u>	<u>-32,815,140</u> <u>34.852%</u>
99	Input	Not Allocated	<u>0.000%</u>	<u>0.000%</u>	<u>0.000%</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended December 31, 2012	
Ending Balance 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	316,270,106	0	316,270,106	212,751,116	0	212,751,116	103,518,990	0	103,518,990
99	442200	Commercial - Firm & Int.	286,402,202	0	286,402,202	201,520,878	0	201,520,878	84,881,324	0	84,881,324
1	442300	Industrial	119,424,482	0	119,424,482	56,306,737	0	56,306,737	63,117,745	0	63,117,745
99	444000	Public Street & Highway Lighting	7,240,388	0	7,240,388	4,800,259	0	4,800,259	2,440,129	0	2,440,129
99	448000	Interdepartmental Revenue	1,025,713	0	1,025,713	815,832	0	815,832	209,881	0	209,881
99	499XXX	Unbilled Revenue	(803,081)	0	(803,081)	(112,777)	0	(112,777)	(690,304)	0	(690,304)
TOTAL SALES TO ULTIMATE CUSTOMERS			729,559,810	0	729,559,810	476,082,045	0	476,082,045	253,477,765	0	253,477,765
1	447XXX	Sales for Resale	0	148,004,414	148,004,414	0	96,217,670	96,217,670	0	51,786,744	51,786,744
TOTAL SALES OF ELECTRICITY			729,559,810	148,004,414	877,564,224	476,082,045	96,217,670	572,299,715	253,477,765	51,786,744	305,264,509
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	559,797	0	559,797	358,329	0	358,329	201,468	0	201,468
1	453000	Sales of Water & Water Power	0	468,800	468,800	0	304,767	304,767	0	164,033	164,033
1	454000	Rent from Electric Property	2,918,946	52,785	2,971,731	1,947,946	34,316	1,982,262	971,000	18,469	989,469
1	456XXX	Other Electric Revenues	255,139	136,096,414	136,351,553	195,988	88,476,279	88,672,267	59,151	47,620,135	47,679,286
TOTAL OTHER OPERATING REVENUE			3,733,882	136,617,999	140,351,881	2,502,263	88,815,362	91,317,625	1,231,619	47,802,637	49,034,256
TOTAL ELECTRIC REVENUE			733,293,692	284,622,413	1,017,916,105	478,584,308	185,033,032	663,617,340	254,709,384	99,589,381	354,298,765
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	405,853	405,853	0	263,845	263,845	0	142,008	142,008
1	501000	Fuel	0	27,965,080	27,965,080	0	18,180,099	18,180,099	0	9,784,981	9,784,981
1	502000	Steam Expense	0	4,007,068	4,007,068	0	2,604,995	2,604,995	0	1,402,073	1,402,073
1	505000	Electric Expense	0	903,817	903,817	0	587,571	587,571	0	316,246	316,246
1	506000	Miscellaneous Steam Power Generation Expense	0	2,366,646	2,366,646	0	1,538,557	1,538,557	0	828,089	828,089
1	507000	Rent	0	21,917	21,917	0	14,248	14,248	0	7,669	7,669
MAINTENANCE											
1	510000	Supervision & Engineering	0	496,860	496,860	0	323,009	323,009	0	173,851	173,851
1	511000	Structures	0	607,138	607,138	0	394,700	394,700	0	212,438	212,438
1	512000	Boiler Plant	0	4,845,432	4,845,432	0	3,150,015	3,150,015	0	1,695,417	1,695,417
1	513000	Electric Plant	0	584,214	584,214	0	379,798	379,798	0	204,416	204,416
1	514000	Miscellaneous Steam Plant	0	565,141	565,141	0	367,398	367,398	0	197,743	197,743
TOTAL STEAM POWER GENERATION EXP			0	42,769,166	42,769,166	0	27,804,235	27,804,235	0	14,964,931	14,964,931

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended December 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,403,166	2,403,166	0	1,562,298	1,562,298	0	840,868	840,868
1	536000	Water for Power	0	1,177,037	1,177,037	0	765,192	765,192	0	411,845	411,845
1	537000	Hydraulic Expense	4,509,211	2,923,382	7,432,593	2,764,665	1,900,491	4,665,156	1,744,546	1,022,891	2,767,437
1	538000	Electric Expense	0	6,299,336	6,299,336	0	4,095,198	4,095,198	0	2,204,138	2,204,138
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	620,314	620,314	0	403,266	403,266	0	217,048	217,048
1	540000	Rent	0	1,294,081	1,294,081	0	841,282	841,282	0	452,799	452,799
1	540100	MT Trust Funds Land Settlement Rents	5,516,516	0	5,516,516	3,598,862	0	3,598,862	1,917,654	0	1,917,654
MAINTENANCE											
1	541000	Supervision & Engineering	0	583,198	583,198	0	379,137	379,137	0	204,061	204,061
1	542000	Structures	0	606,145	606,145	0	394,055	394,055	0	212,090	212,090
1	543000	Reservoirs, Dams, & Waterways	0	1,355,754	1,355,754	0	881,376	881,376	0	474,378	474,378
1	544000	Electric Plant	0	2,804,743	2,804,743	0	1,823,363	1,823,363	0	981,380	981,380
1	545000	Miscellaneous Hydraulic Plant	0	485,261	485,261	0	315,468	315,468	0	169,793	169,793
TOTAL HYDRO POWER GENERATION EXP			10,025,727	20,552,417	30,578,144	6,363,527	13,361,126	19,724,653	3,662,200	7,191,291	10,853,491
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,289,906	1,289,906	0	838,568	838,568	0	451,338	451,338
1	547000	Fuel	0	64,054,801	64,054,801	0	41,642,026	41,642,026	0	22,412,775	22,412,775
1	548000	Generation Expense	0	1,693,501	1,693,501	0	1,100,945	1,100,945	0	592,556	592,556
1	549000	Miscellaneous Other Power Generation Expense	0	619,292	619,292	0	402,602	402,602	0	216,690	216,690
1	550000	Rent	0	50,652	50,652	0	32,929	32,929	0	17,723	17,723
MAINTENANCE											
1	551000	Supervision & Engineering	0	1,867,043	1,867,043	0	1,213,765	1,213,765	0	653,278	653,278
1	552000	Structures	0	12,412	12,412	0	8,069	8,069	0	4,343	4,343
1	553000	Generating & Electric Equipment	0	7,706,560	7,706,560	0	5,010,035	5,010,035	0	2,696,525	2,696,525
1	554000	Miscellaneous Other Power Generation Plant	0	161,209	161,209	0	104,802	104,802	0	56,407	56,407
TOTAL OTHER POWER GENERATION EXP			0	77,455,376	77,455,376	0	50,353,741	50,353,741	0	27,101,635	27,101,635
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	18,098,506	221,257,924	239,356,430	0	143,839,777	143,839,777	18,098,506	77,418,147	95,516,653
1	556000	System Control & Load Dispatching	0	864,538	864,538	0	562,036	562,036	0	302,502	302,502
E-557	557XXX	Other Expense	13,473,673	131,831,982	145,305,655	9,571,021	85,703,972	95,274,993	3,902,652	46,128,010	50,030,662
TOTAL OTHER POWER SUPPLY EXPENSE			31,572,179	353,954,444	385,526,623	9,571,021	230,105,785	239,676,806	22,001,158	123,848,659	145,849,817
TOTAL PRODUCTION OPERATING EXP			41,597,906	494,731,403	536,329,309	15,934,548	321,624,887	337,559,435	25,663,358	173,106,516	198,769,874

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended December 31, 2012	
Ending Balance 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	2,165,264	2,165,264	0	1,407,638	1,407,638	0	757,626	757,626
1	561000	Load Dispatching	0	2,152,948	2,152,948	0	1,399,631	1,399,631	0	753,317	753,317
1	562000	Station Expense	0	419,664	419,664	0	272,824	272,824	0	146,840	146,840
1	563000	Overhead Line Expense	0	468,930	468,930	0	304,851	304,851	0	164,079	164,079
1	565000	Transmission of Electricity by Others	0	17,551,614	17,551,614	0	11,410,304	11,410,304	0	6,141,310	6,141,310
1	566000	Miscellaneous Transmission Expense	0	1,787,287	1,787,287	0	1,161,915	1,161,915	0	625,372	625,372
1	567000	Rent	0	115,925	115,925	0	75,363	75,363	0	40,562	40,562
MAINTENANCE											
1	568000	Supervision & Engineering	0	2,123,807	2,123,807	0	1,380,687	1,380,687	0	743,120	743,120
1	569000	Structures	45,630	406,031	451,661	31,046	263,961	295,007	14,584	142,070	156,654
1	570000	Station Equipment	13,711	1,125,684	1,139,395	13,711	731,807	745,518	0	393,877	393,877
1	571000	Overhead Lines	22,416	1,728,448	1,750,864	1,156	1,123,664	1,124,820	21,260	604,784	626,044
1	572000	Underground Lines	0	8,377	8,377	0	5,446	5,446	0	2,931	2,931
1	573000	Service Miscellaneous	2,328	93,865	96,193	2,328	61,022	63,350	0	32,843	32,843
TOTAL TRANSMISSION OPERATING EXP			84,085	30,147,844	30,231,929	48,241	19,599,113	19,647,354	35,844	10,548,731	10,584,575
E-DEPX		Depreciation Expense-Production	0	28,052,183	28,052,183	0	18,236,724	18,236,724	0	9,815,459	9,815,459
E-DEPX		Depreciation Expense-Transmission	0	10,730,724	10,730,724	0	6,976,044	6,976,044	0	3,754,680	3,754,680
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,013,295	1,013,295	0	658,743	658,743	0	354,552	354,552
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(191,916)	0	(191,916)	191,916	0	191,916
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 Relicenses	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	46,738	46,738	0	30,384	30,384	0	16,354	16,354
99	407335	Amortization of ID DSIT	(2,678,736)	0	(2,678,736)	0	0	0	(2,678,736)	0	(2,678,736)
99	407350	Amortization of WA Renewable Energy Credits	472,410	0	472,410	472,410	0	472,410	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	(81,312)	0	(81,312)	(129,060)	0	(129,060)	47,748	0	47,748
99	407362	Amortization of LiDAR O&M	639,996	0	639,996	639,996	0	639,996	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	883,667	883,667	0	574,472	574,472	0	309,195	309,195
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	233,345	0	233,345	178,075	0	178,075	55,270	0	55,270
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	340,600	0	340,600	0	0	0	340,600	0	340,600
99	407450/407499	Amortization of BPA Residential Exchange Credit	(12,371,492)	0	(12,371,492)	(8,505,209)	0	(8,505,209)	(3,866,283)	0	(3,866,283)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(6,604,108)	0	(6,604,108)	(4,411,009)	0	(4,411,009)	(2,193,099)	0	(2,193,099)
99	407462	Amortization of Deferred LiDAR O&M	(889,375)	0	(889,375)	(889,375)	0	(889,375)	0	0	0
99	407495	Optional Renew Solar Project Offset	0	(5,610)	(5,610)	0	(3,647)	(3,647)	0	(1,963)	(1,963)
99	407496	Def Palouse Wind & Thomson Sw St	(91,136)	0	(91,136)	(91,136)	0	(91,136)	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	17,778,719	17,778,719	0	11,557,945	11,557,945	0	6,220,774	6,220,774
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			(16,495,285)	58,699,716	42,204,431	(8,666,170)	38,160,685	29,494,515	(7,829,115)	20,539,031	12,709,916
TOTAL PRODUCTION & TRANSMISSION EXPEN			25,186,706	583,578,963	608,765,669	7,316,619	379,384,685	386,701,304	17,870,087	204,194,278	222,064,365

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended December 31, 2012	
Ending Balance 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	310,610	1,885,021	2,195,631	203,534	1,238,044	1,441,578	107,076	646,977	754,053
3	582000	Station Expense	597,756	33,324	631,080	354,701	21,887	376,588	243,055	11,437	254,492
3	583000	Overhead Line Expense	2,307,498	592,916	2,900,414	1,616,761	389,415	2,006,176	690,737	203,501	894,238
3	584000	Underground Line Expense	1,054,524	0	1,054,524	607,275	0	607,275	447,249	0	447,249
3	585000	Street Light & Signal System Operation Expense	166,256	0	166,256	27,712	0	27,712	138,544	0	138,544
3	586000	Meter Expense	2,176,193	73,018	2,249,211	1,689,953	47,957	1,737,910	486,240	25,061	511,301
3	587000	Customer Installations Expense	560,404	115,647	676,051	298,002	75,955	373,957	262,402	39,692	302,094
3	588000	Miscellaneous Distribution Expense	4,162,056	3,401,746	7,563,802	2,704,403	2,234,199	4,938,602	1,457,653	1,167,547	2,625,200
3	589000	Rent	754	351,353	352,107	554	230,762	231,316	200	120,591	120,791
MAINTENANCE:											
3	590000	Supervision & Engineering	374,083	1,346,010	1,720,093	238,533	884,032	1,122,565	135,550	461,978	597,528
3	591000	Structures	370,013	662	370,675	166,555	435	166,990	203,458	227	203,685
3	592000	Station Equipment	672,942	213,907	886,849	495,873	140,490	636,363	177,069	73,417	250,486
3	593000	Overhead Lines	8,184,194	41,452	8,225,646	5,223,688	27,225	5,250,913	2,960,506	14,227	2,974,733
3	594000	Underground Lines	1,007,658	0	1,007,658	639,386	0	639,386	368,272	0	368,272
3	595000	Line Transformers	556,881	416,066	972,947	452,599	273,264	725,863	104,282	142,802	247,084
3	596000	Street Light & Signal System Maintenance Exp	674,264	0	674,264	456,146	0	456,146	218,118	0	218,118
3	597000	Meters	62,373	0	62,373	37,604	0	37,604	24,769	0	24,769
3	598000	Miscellaneous Distribution Expense	333,280	162,490	495,770	268,090	106,720	374,810	65,190	55,770	120,960
TOTAL DISTRIBUTION OPERATING EXP			23,571,739	8,633,612	32,205,351	15,481,369	5,670,385	21,151,754	8,090,370	2,963,227	11,053,597
E-DEPX		Depreciation Expense-Distribution	31,842,769	0	31,842,769	20,791,384	0	20,791,384	11,051,385	0	11,051,385
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,974	0	26,974	26,974	0	26,974	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	45,503,836	0	45,503,836	39,432,885	0	39,432,885	6,070,951	0	6,070,951
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			77,373,579	0	77,373,579	60,251,243	0	60,251,243	17,122,336	0	17,122,336
TOTAL DISTRIBUTION EXPENSES			100,945,318	8,633,612	109,578,930	75,732,612	5,670,385	81,402,997	25,212,706	2,963,227	28,175,933

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended December 31, 2012		
Ending Balance 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	577,882	577,882	0	379,010	379,010	0	198,872	198,872
2	902000	Meter Reading Expenses	2,813,283	92,428	2,905,711	2,442,944	60,620	2,503,564	370,339	31,808	402,147
E-903	903XXX	Customer Records & Collection Expenses	1,821,897	6,369,573	8,191,470	1,212,544	4,177,548	5,390,092	609,353	2,192,025	2,801,378
2	904000	Uncollectible Accounts	0	2,129,547	2,129,547	0	1,396,685	1,396,685	0	732,862	732,862
2	905000	Misc Customer Accounts	0	229,446	229,446	0	150,484	150,484	0	78,962	78,962
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,635,180	9,398,876	14,034,056	3,655,488	6,164,347	9,819,835	979,692	3,234,529	4,214,221
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	24,145,481	322,928	24,468,409	17,426,477	211,796	17,638,273	6,719,004	111,132	6,830,136
2	909000	Advertising	15,318	1,096,299	1,111,617	2,478	719,019	721,497	12,840	377,280	390,120
2	910000	Misc Customer Service & Info Exp	0	176,221	176,221	0	115,576	115,576	0	60,645	60,645
TOTAL CUSTOMER SERVICE & INFO EXP			24,160,799	1,595,448	25,756,247	17,428,955	1,046,391	18,475,346	6,731,844	549,057	7,280,901
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	7,948	7,948	0	5,213	5,213	0	2,735	2,735
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	7,948	7,948	0	5,213	5,213	0	2,735	2,735
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	643,345	30,807,370	31,450,715	519,557	20,640,938	21,160,495	123,788	10,166,432	10,290,220
4	921000	Office Supplies & Expenses	68,435	4,068,518	4,136,953	68,379	2,725,907	2,794,286	56	1,342,611	1,342,667
4	922000	Admin Exp Transferred--Credit	0	(65,805)	(65,805)	0	(44,089)	(44,089)	0	(21,716)	(21,716)
4	923000	Outside Services Employed	38,103	11,621,776	11,659,879	38,103	7,786,590	7,824,693	0	3,835,186	3,835,186
4	924000	Property Insurance Premium	0	1,325,546	1,325,546	0	888,116	888,116	0	437,430	437,430
4	925XXX	Injuries and Damages	26,616	2,401,559	2,428,175	23,874	1,609,045	1,632,919	2,742	792,514	795,256
4	926XXX	Employee Pensions and Benefits	339,406	1,024,658	1,364,064	250,624	686,521	937,145	88,782	338,137	426,919
4	927000	Franchise Requirements	5,747	0	5,747	0	0	0	5,747	0	5,747
1	928000	Regulatory Commission Expenses	3,128,336	3,531,135	6,659,471	2,261,892	2,295,591	4,557,483	866,444	1,235,544	2,101,988
4	930000	Miscellaneous General Expenses	135,800	3,121,933	3,257,733	85,787	2,091,695	2,177,482	50,013	1,030,238	1,080,251
4	931000	Rents	32,864	999,802	1,032,666	23,188	669,867	693,055	9,676	329,935	339,611
4	935000	Maintenance of General Plant	846,378	6,967,373	7,813,751	384,935	4,668,140	5,053,075	461,443	2,299,233	2,760,676
TOTAL ADMIN & GEN OPERATING EXP			5,265,030	65,803,865	71,068,895	3,656,339	44,018,321	47,674,660	1,608,691	21,785,544	23,394,235

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended December 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,726,596	10,658,536	12,385,132	1,089,894	7,141,219	8,231,113	636,702	3,517,317	4,154,019
E-AMTX		Amortization Expense-General Plant - 303000	0	13,584	13,584	0	8,949	8,949	0	4,635	4,635
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	325,345	5,872,593	6,197,938	321,599	3,934,637	4,256,236	3,746	1,937,956	1,941,702
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	30,478	30,478	0	20,420	20,420	0	10,058	10,058
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	2,051,941	16,575,191	18,627,132	1,411,493	11,105,225	12,516,718	640,448	5,469,966	6,110,414
		TOTAL ADMIN & GENERAL EXPENSES	7,316,971	82,379,056	89,696,027	5,067,832	55,123,546	60,191,378	2,249,139	27,255,510	29,504,649
		TOTAL EXPENSES BEFORE FIT	162,244,974	685,593,903	847,838,877	109,201,506	447,394,567	556,596,073	53,043,468	238,199,336	291,242,804
		NET OPERATING INCOME (LOSS) BEFORE FIT			170,077,228			107,021,267			63,055,961
E-FIT		FEDERAL INCOME TAX--Normal Accrual			18,579,871			11,994,566			6,585,305
E-FIT		DEFERRED FEDERAL INCOME TAX			21,474,546			13,257,044			8,217,502
E-FIT		AMORTIZED ITC - NOXON			(196,128)			(127,503)			(68,625)
		ELECTRIC NET OPERATING INCOME (LOSS)			130,218,939			81,897,160			48,321,779

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.586%	34.414%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.678%	34.322%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended December 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****					
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	176,023,468	176,023,468	0	114,432,857	114,432,857	0	61,590,611	61,590,611
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	18,098,506	0	18,098,506	0	0	0	18,098,506	0	18,098,506
1	555550	Non Monetary - Exchange Power	0	(33,558)	(33,558)	0	(21,816)	(21,816)	0	(11,742)	(11,742)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	44,642,897	44,642,897	0	29,022,347	29,022,347	0	15,620,550	15,620,550
1	555710	Intercompany Purchase	0	625,117	625,117	0	406,389	406,389	0	218,728	218,728
TOTAL ACCOUNT 555			18,098,506	221,257,924	239,356,430	0	143,839,777	143,839,777	18,098,506	77,418,147	95,516,653

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-557-12E
For Twelve Months Ended December 31, 2012		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,936,988	5,936,988	0	3,859,636	3,859,636	0	2,077,352	2,077,352
1	557010	Other Power Supply Expense - Financial	0	6,142,187	6,142,187	0	3,993,036	3,993,036	0	2,149,151	2,149,151
1	557150	Fuel - Economic Dispatch	0	75,515,834	75,515,834	0	49,092,844	49,092,844	0	26,422,990	26,422,990
1	557160	Power Supply Expense - Miscellaneous	0	612,466	612,466	0	398,164	398,164	0	214,302	214,302
99	557161	Unbilled Add-Ons	(300,706)	0	(300,706)	0	0	0	(300,706)	0	(300,706)
1	557170	Broker Fees - Power	0	899,081	899,081	0	584,493	584,493	0	314,588	314,588
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	0	0	0	0	0	0	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	277,010	0	277,010	277,010	0	277,010	0	0	0
99	557380	Idaho PCA Deferred	2,601,169	0	2,601,169	0	0	0	2,601,169	0	2,601,169
99	557390	Idaho PCA Amortization	1,280,985	0	1,280,985	0	0	0	1,280,985	0	1,280,985
1	557395	Optional Renewable Power Expense Offset	0	(140,388)	(140,388)	0	(91,266)	(91,266)	0	(49,122)	(49,122)
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	4,476,312	4,476,312	0	2,910,050	2,910,050	0	1,566,262	1,566,262
1	557711	Turbine Gas Bookout Offset	0	(4,476,312)	(4,476,312)	0	(2,910,050)	(2,910,050)	0	(1,566,262)	(1,566,262)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	42,892,340	42,892,340	0	27,884,310	27,884,310	0	15,008,030	15,008,030
TOTAL ACCOUNT 557			13,473,673	131,831,982	145,305,655	9,571,021	85,703,972	95,274,993	3,902,652	46,128,010	50,030,662

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-12E
For Twelve Months Ended December 31, 2012	
Ending Balance 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	1,821,897	6,369,573	8,191,470	1,212,544	4,177,548	5,390,092	609,353	2,192,025	2,801,378
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 903	1,821,897	6,369,573	8,191,470	1,212,544	4,177,548	5,390,092	609,353	2,192,025	2,801,378

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.586%	34.414%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.868%	35.132%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended December 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	379,751	322,928	702,679	296,752	211,796	508,548	82,999	111,132	194,131
99	908600	Public Purpose Tariff Rider Expense Offset	24,350,657	0	24,350,657	17,497,623	0	17,497,623	6,853,034	0	6,853,034
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	(808,578)	0	(808,578)	(591,549)	0	(591,549)	(217,029)	0	(217,029)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	24,145,481	322,928	24,468,409	17,426,477	211,796	17,638,273	6,719,004	111,132	6,830,136

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.586%	34.414%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended December 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.88%	52.88%
2	Cost of Debt		5.713%	5.821%
	Total Weighted Cost		3.021%	3.078%
E-APL	Net Rate Base	1,840,626,897	1,200,377,353	640,249,544
	Interest Deduction for FIT Calculation	55,970,281	36,263,400	19,706,881
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS
ELECTRIC FEDERAL INCOME TAXES
For Twelve Months Ended December 31, 2012
Ending Balance Basis

Report ID: E-FIT-12E

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,017,916,105	663,617,340	354,298,765
E-OPS	Less: Operating & Maintenance Expense	709,633,735	454,333,597	255,300,138
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	74,922,587	51,271,646	23,650,941
E-OTX	Less: Taxes Other than FIT	63,282,555	50,990,830	12,291,725
	Net Operating Income Before FIT	170,077,228	107,021,267	63,055,961
E-INT	Less: Interest Expense	55,970,281	36,263,400	19,706,881
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(191,916)	191,916
E-SCM	Plus: Schedule M Adjustments	(53,883,345)	(32,039,014)	(21,844,331)
	Taxable Net Operating Income	60,223,602	38,910,769	21,312,833
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	21,078,261	13,618,769	7,459,492
1	Production Tax Credit	(185,946)	(120,883)	(65,063)
1	Investment Tax Credit - Noxon *	(2,312,444)	(1,503,320)	(809,124)
	Total Net Federal Income Tax	18,579,871	11,994,566	6,585,305
E-DTE	Deferred FIT	21,474,546	13,257,044	8,217,502
1	411400 Amortized Investment Tax Credit - Noxon	(196,128)	(127,503)	(68,625)
	Total Net FIT/Deferred FIT	39,858,289	25,124,107	14,734,182

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS
ELECTRIC SCHEDULE M ITEMS
For Twelve Months Ended December 31, 2012
Ending Balance Basis

Report ID:
E-SCM-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-DEPX/AMTX	Book Depreciation & Amortization	33,921,684	56,371,393	90,293,077	22,229,851	36,976,736	59,206,587	11,691,833	19,394,657	31,086,490	
12	997001 Contributions In Aid of Construction	0	3,055,715	3,055,715	0	1,982,181	1,982,181	0	1,073,534	1,073,534	
2	997002 Injuries and Damages	0	(2,550,000)	(2,550,000)	0	(1,672,443)	(1,672,443)	0	(877,557)	(877,557)	
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	3,561,202	3,561,202	0	2,386,005	2,386,005	0	1,175,197	1,175,197	
99	997007 Idaho PCA	4,366,817	0	4,366,817	0	0	0	4,366,817	0	4,366,817	
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	380,743	380,743	0	255,098	255,098	0	125,645	125,645	
12	997016 Redemption Expense Amortization	0	973,834	973,834	0	631,707	631,707	0	342,127	342,127	
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	(2,893,646)	0	(2,893,646)	(2,397,672)	0	(2,397,672)	(495,974)	0	(495,974)	
1	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0	
4	997020 FAS87 Current Pension Accrual	0	(9,465,724)	(9,465,724)	0	(6,342,035)	(6,342,035)	0	(3,123,689)	(3,123,689)	
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	(17,397)	(17,397)	0	(9,129)	(9,129)	
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0	
99	997029 FAS106 Post Retirement Benefits	339,356	0	339,356	250,574	0	250,574	88,782	0	88,782	
12	997032 Interest Rate Swaps	0	(12,442,891)	(12,442,891)	0	(8,071,455)	(8,071,455)	0	(4,371,436)	(4,371,436)	
99	997033 BPA Residential Exchange	(614,498)	0	(614,498)	(546,656)	0	(546,656)	(67,842)	0	(67,842)	
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	(381,426)	(381,426)	0	(247,965)	(247,965)	0	(133,461)	(133,461)	
99	997043 Washington Deferred Power Costs	8,624,603	0	8,624,603	8,624,603	0	8,624,603	0	0	0	
1	997044 Non-Monetary Power Costs	0	(33,558)	(33,558)	0	(21,816)	(21,816)	0	(11,742)	(11,742)	
1	997045 Section 199 Manufacturing Deduction	0	(3,000,000)	(3,000,000)	0	(1,950,300)	(1,950,300)	0	(1,049,700)	(1,049,700)	
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)	265,896	0	265,896	0	0	0	265,896	0	265,896	
12	997048 AFUDC	0	(1,805,764)	(1,805,764)	0	(1,171,363)	(1,171,363)	0	(634,401)	(634,401)	
11	997049 Tax Depreciation	0	(135,732,258)	(135,732,258)	0	(88,627,735)	(88,627,735)	0	(47,104,523)	(47,104,523)	
99	997050 CS2 Levelized Return	340,600	0	340,600	0	0	0	340,600	0	340,600	
99	997051 Wind Generation AFUDC - ID	(11,109)	0	(11,109)	0	0	0	(11,109)	0	(11,109)	
4	997052 Noxon Spill	0	0	0	0	0	0	0	0	0	
99	997053 Renewable Energy Cert Fees	0	11,188	11,188	0	7,496	7,496	0	3,692	3,692	
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797	
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0	

RESULTS OF OPERATIONS	Report ID: E-SCM-12E
ELECTRIC SCHEDULE M ITEMS	
For Twelve Months Ended December 31, 2012	
Ending Balance 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	1,559,332	1,742,425	152,118	1,013,722	1,165,840	30,975	545,610	576,585
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(806,440)	0	(806,440)	(551,040)	0	(551,040)	(255,400)	0	(255,400)
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	(3,406,501)	0	(3,406,501)	0	0	0	(3,406,501)	0	(3,406,501)
11	997080	Book Transportation Depreciation	0	3,701,553	3,701,553	0	2,416,966	2,416,966	0	1,284,587	1,284,587
1	997081	Deferred Compensation	0	503,047	503,047	0	337,041	337,041	0	166,006	166,006
1	997082	Meal Disallowances	0	347,001	347,001	0	232,491	232,491	0	114,510	114,510
1	997083	Paid Time Off	0	520,799	520,799	0	348,935	348,935	0	171,864	171,864
2	997084	Customer Uncollectibles	0	130,546	130,546	0	85,620	85,620	0	44,926	44,926
99	997088	Deferred O&M Colstrip & CS2	(6,685,420)	0	(6,685,420)	(4,540,069)	0	(4,540,069)	(2,145,351)	0	(2,145,351)
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	(249,379)	0	(249,379)	(249,379)	0	(249,379)	0	0	0
99	997092	Smart Grid	1,100,000	0	1,100,000	1,100,000	0	1,100,000	0	0	0
99	997093	EWEB Renewable Energy Credits	93,222	0	93,222	93,222	0	93,222	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	277,010	0	277,010	277,010	0	277,010	0	0	0
99	997096	CDA Settlement Costs	0	0	0	0	0	0	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			40,272,277	(94,155,622)	(53,883,345)	29,301,469	(61,340,483)	(32,039,014)	10,970,808	(32,815,139)	(21,844,331)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.586%	34.414%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.678%	34.322%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	10	Net Electric Distribution Plant	100.000%	64.329%	35.671%
E-ALL	11	Book Depreciation	100.000%	65.296%	34.704%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.868%	35.132%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended December 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	22,428,824	22,428,824	0	14,611,930	14,611,930	0	7,816,894	7,816,894
99	410100	Deferred Federal Income Tax Expense - Washington	1,460,845	0	1,460,845	1,460,845	0	1,460,845	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,563,785	0	1,563,785	0	0	0	1,563,785	0	1,563,785
	410100	Total	3,024,630	22,428,824	25,453,454	1,460,845	14,611,930	16,072,775	1,563,785	7,816,894	9,380,679
14	411100	Deferred Federal Income Tax Expense - Allocated	0	426,012	426,012	0	277,538	277,538	0	148,474	148,474
99	411100	Deferred Federal Income Tax Expense - Washington	(3,093,269)	0	(3,093,269)	(3,093,269)	0	(3,093,269)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,311,651)	0	(1,311,651)	0	0	0	(1,311,651)	0	(1,311,651)
	411100	Total	(4,404,920)	426,012	(3,978,908)	(3,093,269)	277,538	(2,815,731)	(1,311,651)	148,474	(1,163,177)
Total Deferred Federal Income Tax Expense			(1,380,290)	22,854,836	21,474,546	(1,632,424)	14,889,468	13,257,044	252,134	7,965,368	8,217,502

E-ALL	14	Net Allocated Schedule M's	100.000%	65.148%	34.852%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OIX-12E
For Twelve Months Ended December 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	31,284	31,284	0	20,338	20,338	0	10,946	10,946
1	408140	State Kwh Generation Tax	0	1,537,724	1,537,724	0	999,674	999,674	0	538,050	538,050
1	408150	R&P Property Tax--Production	0	11,684,535	11,684,535	0	7,596,116	7,596,116	0	4,088,419	4,088,419
1	408180	R&P Property Tax--Transmission	0	4,183,213	4,183,213	0	2,719,507	2,719,507	0	1,463,706	1,463,706
1	409100	State Income Tax--Montana & Oregon	0	341,963	341,963	0	222,310	222,310	0	119,653	119,653
TOTAL PRODUCTION & TRANSMISSION			0	17,778,719	17,778,719	0	11,557,945	11,557,945	0	6,220,774	6,220,774
DISTRIBUTION											
99	408110	State Excise Tax	18,369,508	0	18,369,508	18,369,508	0	18,369,508	0	0	0
99	408120	Municipal Occupation & License Tax	19,895,310	0	19,895,310	16,744,327	0	16,744,327	3,150,983	0	3,150,983
99	408160	Miscellaneous State or Local Tax--WA & ID	188	0	188	0	0	0	188	0	188
99	408170	R&P Property Tax--Distribution	6,849,988	0	6,849,988	4,319,050	0	4,319,050	2,530,938	0	2,530,938
99	409100	State Income Tax--Idaho	388,842	0	388,842	0	0	0	388,842	0	388,842
TOTAL DISTRIBUTION			45,503,836	0	45,503,836	39,432,885	0	39,432,885	6,070,951	0	6,070,951
TOTAL TAXES OTHER THAN FIT			45,503,836	17,778,719	63,282,555	39,432,885	11,557,945	50,990,830	6,070,951	6,220,774	12,291,725

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended December 31, 2012
Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,350,000	9,350,000	0	6,078,435	6,078,435	0	3,271,565	3,271,565
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	1,342,860	1,342,860	0	872,993	872,993	0	469,867	469,867
1	182381	CDA Settlement Past Storage	0	36,284,348	36,284,348	0	23,588,455	23,588,455	0	12,695,893	12,695,893
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	4,240,168	4,393,347	153,179	2,799,100	2,952,279	0	1,441,068	1,441,068
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,111,445	28,994,494	31,105,939	2,087,921	19,426,311	21,514,232	23,524	9,568,183	9,591,707
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,047,088	2,047,088	0	1,371,549	1,371,549	0	675,539	675,539
TOTAL INTANGIBLE PLANT			2,867,328	128,308,176	131,175,504	2,843,804	84,073,440	86,917,244	23,524	44,234,736	44,258,260
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,488,301	3,488,301	0	2,267,744	2,267,744	0	1,220,557	1,220,557
1	311XXX	Structures & Improvements	0	126,221,007	126,221,007	0	82,056,277	82,056,277	0	44,164,730	44,164,730
1	312000	Boiler Plant	0	171,347,693	171,347,693	0	111,393,135	111,393,135	0	59,954,558	59,954,558
1	313000	Generators	0	6,770	6,770	0	4,401	4,401	0	2,369	2,369
1	314000	Turbogenerator Units	0	52,327,597	52,327,597	0	34,018,171	34,018,171	0	18,309,426	18,309,426
1	315000	Accessory Electric Equipment	0	26,162,267	26,162,267	0	17,008,090	17,008,090	0	9,154,177	9,154,177
1	316000	Miscellaneous Power Plant Equipment	0	15,941,361	15,941,361	0	10,363,479	10,363,479	0	5,577,882	5,577,882
TOTAL STEAM PRODUCTION PLANT			0	395,494,996	395,494,996	0	257,111,297	257,111,297	0	138,383,699	138,383,699
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	57,951,082	57,951,082	0	37,673,998	37,673,998	0	20,277,084	20,277,084
1	331XXX	Structures & Improvements	0	44,268,474	44,268,474	0	28,778,935	28,778,935	0	15,489,539	15,489,539
1	332XXX	Reservoirs, Dams, & Waterways	0	124,134,363	124,134,363	0	80,699,749	80,699,749	0	43,434,614	43,434,614
1	333000	Waterwheels, Turbines, & Generators	0	163,044,481	163,044,481	0	105,995,217	105,995,217	0	57,049,264	57,049,264
1	334000	Accessory Electric Equipment	0	34,012,512	34,012,512	0	22,111,534	22,111,534	0	11,900,978	11,900,978
1	335XXX	Miscellaneous Power Plant Equipment	0	8,127,342	8,127,342	0	5,283,585	5,283,585	0	2,843,757	2,843,757
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	433,559,009	433,559,009	0	281,856,711	281,856,711	0	151,702,298	151,702,298
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	16,581,560	16,581,560	0	10,779,672	10,779,672	0	5,801,888	5,801,888
1	342000	Fuel Holders, Producers, & Accessories	0	21,168,977	21,168,977	0	13,761,952	13,761,952	0	7,407,025	7,407,025
1	343000	Prime Movers	0	23,688,559	23,688,559	0	15,399,932	15,399,932	0	8,288,627	8,288,627
1	344000	Generators	0	201,312,961	201,312,961	0	130,873,556	130,873,556	0	70,439,405	70,439,405
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	17,078,788	17,078,788	0	11,102,920	11,102,920	0	5,975,868	5,975,868
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	1,719,526	1,719,526	0	1,117,864	1,117,864	0	601,662	601,662
TOTAL OTHER PRODUCTION PLANT			0	282,638,417	282,638,417	0	183,743,235	183,743,235	0	98,895,182	98,895,182
TOTAL PRODUCTION PLANT			0	1,111,692,422	1,111,692,422	0	722,711,243	722,711,243	0	388,981,179	388,981,179

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended December 31, 2012
Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,370,446	19,370,446	0	12,592,727	12,592,727	0	6,777,719	6,777,719
1	352XXX	Structures & Improvements	0	17,104,372	17,104,372	0	11,119,552	11,119,552	0	5,984,820	5,984,820
1	353000	Station Equipment	0	213,222,172	213,222,172	0	138,615,734	138,615,734	0	74,606,438	74,606,438
1	354000	Towers & Fixtures	0	17,122,930	17,122,930	0	11,131,617	11,131,617	0	5,991,313	5,991,313
1	355000	Poles & Fixtures	0	154,797,876	154,797,876	0	100,634,099	100,634,099	0	54,163,777	54,163,777
1	356000	Overhead Conductors & Devices	0	116,767,616	116,767,616	0	75,910,627	75,910,627	0	40,856,989	40,856,989
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	545,193,217	545,193,217	0	354,430,110	354,430,110	0	190,763,107	190,763,107
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	2,132,556	0	2,132,556	430,745	0	430,745	1,701,811	0	1,701,811
99	361000	Structures & Improvements	17,970,103	0	17,970,103	12,760,468	0	12,760,468	5,209,635	0	5,209,635
99	362000	Station Equipment	111,338,208	0	111,338,208	73,352,822	0	73,352,822	37,985,386	0	37,985,386
99	364000	Poles, Towers, & Fixtures	261,335,205	0	261,335,205	161,800,179	0	161,800,179	99,535,026	0	99,535,026
99	365000	Overhead Conductors & Devices	173,751,441	0	173,751,441	107,952,816	0	107,952,816	65,798,625	0	65,798,625
99	366000	Underground Conduit	85,678,110	0	85,678,110	53,963,235	0	53,963,235	31,714,875	0	31,714,875
99	367000	Underground Conductors & Devices	141,648,755	0	141,648,755	90,786,237	0	90,786,237	50,862,518	0	50,862,518
99	368000	Line Transformers	198,972,431	0	198,972,431	132,865,830	0	132,865,830	66,106,601	0	66,106,601
99	369XXX	Services	132,648,551	0	132,648,551	85,197,357	0	85,197,357	47,451,194	0	47,451,194
99	370000	Meters	47,965,620	0	47,965,620	26,790,902	0	26,790,902	21,174,718	0	21,174,718
99	373XXX	Street Light & Signal Systems	36,385,470	0	36,385,470	21,991,502	0	21,991,502	14,393,968	0	14,393,968
TOTAL DISTRIBUTION PLANT			1,214,411,081	0	1,214,411,081	771,233,031	0	771,233,031	443,178,050	0	443,178,050
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,076,471	3,095,088	4,171,559	370,266	2,073,709	2,443,975	706,205	1,021,379	1,727,584
4	390XXX	Structures & Improvements	12,275,267	52,639,645	64,914,912	5,761,572	35,268,562	41,030,134	6,513,695	17,371,083	23,884,778
4	391XXX	Office Furniture & Equipment	2,267,353	37,174,160	39,441,513	2,252,704	24,906,687	27,159,391	14,649	12,267,473	12,282,122
4	392XXX	Transportation Equipment	13,053,523	8,226,478	21,280,001	9,355,614	5,511,740	14,867,354	3,697,909	2,714,738	6,412,647
4	393000	Stores Equipment	275,880	1,764,187	2,040,067	120,595	1,182,005	1,302,600	155,285	582,182	737,467
4	394000	Tools, Shop & Garage Equipment	1,533,160	8,134,010	9,667,170	1,153,788	5,449,787	6,603,575	379,372	2,684,223	3,063,595
4	395000	Laboratory Equipment	256,934	1,047,722	1,304,656	172,788	701,974	874,762	84,146	345,748	429,894
4	396XXX	Power Operated Equipment	27,455,533	10,193,454	37,648,987	16,756,478	6,829,614	23,586,092	10,699,055	3,363,840	14,062,895
4	397XXX	Communications Equipment	16,347,093	54,850,228	71,197,321	10,321,870	36,749,653	47,071,523	6,025,223	18,100,575	24,125,798
4	398000	Miscellaneous Equipment	2,371	313,437	315,808	31	210,003	210,034	2,340	103,434	105,774
TOTAL GENERAL PLANT			74,543,585	177,438,409	251,981,994	46,265,706	118,883,734	165,149,440	28,277,879	58,554,675	86,832,554
TOTAL PLANT IN SERVICE			1,291,821,994	1,962,632,224	3,254,454,218	820,342,541	1,280,098,527	2,100,441,068	471,479,453	682,533,697	1,154,013,150

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended December 31, 2012
Ending Balance Basis

Report ID:
E-PLT-12E

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	(278,336,725)	(278,336,725)	0	(180,946,705)	(180,946,705)	0	(97,390,020)	(97,390,020)
E-ADEP		Hydro Production Plant	0	(115,921,870)	(115,921,870)	0	(75,360,808)	(75,360,808)	0	(40,561,062)	(40,561,062)
E-ADEP		Other Production Plant	0	(77,338,525)	(77,338,525)	0	(50,277,775)	(50,277,775)	0	(27,060,750)	(27,060,750)
E-ADEP		Transmission Plant	0	(183,575,639)	(183,575,639)	0	(119,342,523)	(119,342,523)	0	(64,233,116)	(64,233,116)
E-ADEP		Distribution Plant	(369,352,263)	0	(369,352,263)	(227,618,469)	0	(227,618,469)	(141,733,794)	0	(141,733,794)
E-ADEP		General Plant	(20,852,138)	(59,510,549)	(80,362,687)	(12,084,105)	(39,872,068)	(51,956,173)	(8,768,033)	(19,638,481)	(28,406,514)
		TOTAL ACCUMULATED DEPRECIATION	(390,204,401)	(714,683,308)	(1,104,887,709)	(239,702,574)	(465,799,879)	(705,502,453)	(150,501,827)	(248,883,429)	(399,385,256)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,072,478)	(7,072,478)	0	(4,597,818)	(4,597,818)	0	(2,474,660)	(2,474,660)
E-AAMT		Distribution-Franchises/Misc Intangibles	(95,120)	0	(95,120)	(95,120)	0	(95,120)	0	0	0
E-AAMT		General Plant - 303000	0	(43,796)	(43,796)	0	(28,590)	(28,590)	0	(15,206)	(15,206)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(471,950)	(14,510,232)	(14,982,182)	(468,204)	(9,721,855)	(10,190,059)	(3,746)	(4,788,377)	(4,792,123)
E-AAMT		General Plant - 390200, 396200	(120,801)	(159,093)	(279,894)	(117,232)	(106,592)	(223,824)	(3,569)	(52,501)	(56,070)
		TOTAL ACCUMULATED AMORTIZATION	(687,871)	(21,785,599)	(22,473,470)	(680,556)	(14,454,855)	(15,135,411)	(7,315)	(7,330,744)	(7,338,059)
		TOTAL ACCUMULATED DEPR/AMORT	(390,892,272)	(736,468,907)	(1,127,361,179)	(240,383,130)	(480,254,734)	(720,637,864)	(150,509,142)	(256,214,173)	(406,723,315)
		NET ELECTRIC UTILITY PLANT before DFIT	900,929,722	1,226,163,317	2,127,093,039	579,959,411	799,843,793	1,379,803,204	320,970,311	426,319,524	747,289,835
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	(359,958)	(359,958)	0	(234,009)	(234,009)	0	(125,949)	(125,949)
12		ADFIT - Electric Plant In Service (282900)	0	(283,643,453)	(283,643,453)	0	(183,993,835)	(183,993,835)	0	(99,649,618)	(99,649,618)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(27,111,573)	(27,111,573)	0	(18,164,754)	(18,164,754)	0	(8,946,819)	(8,946,819)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(222,634)	(222,634)	0	(149,165)	(149,165)	0	(73,469)	(73,469)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,699,522)	(12,699,522)	0	(8,255,959)	(8,255,959)	0	(4,443,563)	(4,443,563)
1		ADFIT - CDA Settlement Costs (283333)	0	(136,510)	(136,510)	0	(88,745)	(88,745)	0	(47,765)	(47,765)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,604,554)	(4,604,554)	0	(2,986,882)	(2,986,882)	0	(1,617,672)	(1,617,672)
		TOTAL ACCUMULATED DFIT	0	(328,778,204)	(328,778,204)	0	(213,873,349)	(213,873,349)	0	(114,904,855)	(114,904,855)
		NET ELECTRIC UTILITY PLANT	900,929,722	897,385,113	1,798,314,835	579,959,411	585,970,444	1,165,929,855	320,970,311	311,414,669	632,384,980
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%			64.868%			35.132%
E-ALL	99	Not Allocated			0.000%			0.000%			0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended December 31, 2012
Ending Balance Basis

Report ID:
E-APL-12E

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		900,929,722	897,385,113	1,798,314,835	579,959,411	585,970,444	1,165,929,855	320,970,311	311,414,669	632,384,980
	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	(1,020,466)	0	(1,020,466)	1,020,466	0	1,020,466
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)		(2,575,219)	0	(2,575,219)	(825,313)	0	(825,313)	(1,749,906)	0	(1,749,906)
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)		6,913,923	0	6,913,923	4,437,336	0	4,437,336	2,476,587	0	2,476,587
99	ADFIT - Kettle Falls Disallowed (190420)		331,512	0	331,512	331,512	0	331,512	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)		1,115,318	0	1,115,318	0	0	0	1,115,318	0	1,115,318
99	ADFIT - Boulder Park Disallowed (190040)		519,638	0	519,638	0	0	0	519,638	0	519,638
99	Investment in WNP3 Exchange Power (124900, 124930)		16,333,146	0	16,333,146	16,333,146	0	16,333,146	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(2,935,347)	0	(2,935,347)	(2,935,347)	0	(2,935,347)	0	0	0
99	CDA Lake Settlement - WA (182382)		1,204,269	0	1,204,269	1,204,269	0	1,204,269	0	0	0
99	CDA Lake Settlement - ID (186382)		240,056	0	240,056	0	0	0	240,056	0	240,056
99	ADFIT - CDA Lake Settlement - Direct (283382)		(505,515)	0	(505,515)	(421,495)	0	(421,495)	(84,020)	0	(84,020)
99	CDA CDR Fund - Direct (182324)		87,599	0	87,599	87,599	0	87,599	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		(30,660)	0	(30,660)	(30,660)	0	(30,660)	0	0	0
99	Spokane River Relicensing (182322)		622,362	0	622,362	577,438	0	577,438	44,924	0	44,924
99	ADFIT - Spokane River Relicensing (283322)		(217,802)	0	(217,802)	(202,084)	0	(202,084)	(15,718)	0	(15,718)
99	Spokane River PM&Es (182323)		575,886	0	575,886	366,668	0	366,668	209,218	0	209,218
99	ADFIT - Spokane River PM&Es (283323)		(201,584)	0	(201,584)	(128,358)	0	(128,358)	(73,226)	0	(73,226)
99	Montana Riverbed Settlement (186360)		4,059,045	0	4,059,045	2,706,480	0	2,706,480	1,352,565	0	1,352,565
99	ADFIT - Montana Riverbed Settlement (283365)		(1,420,666)	0	(1,420,666)	(947,269)	0	(947,269)	(473,397)	0	(473,397)
99	Lancaster Generation (182312)		3,966,667	0	3,966,667	3,966,667	0	3,966,667	0	0	0
99	ADFIT - Lancaster Generation (283312)		(1,388,333)	0	(1,388,333)	(1,388,333)	0	(1,388,333)	0	0	0
99	Weatherization Loans - Sandpoint (124350)		61,177	0	61,177	0	0	0	61,177	0	61,177
99	Def Palouse Wind & Thornton Sw St (186810)		(80,774)	0	(80,774)	(80,774)	0	(80,774)	0	0	0
99	ADFIT - Palouse Wind & Thornton Sw St (283810)		28,271	0	28,271	28,271	0	28,271	0	0	0
4	Customer Advances (252000)		(869,479)	0	(869,479)	(226,046)	0	(226,046)	(643,433)	0	(643,433)
99	Customer Deposits (235199)		(1,437,017)	0	(1,437,017)	(1,437,017)	0	(1,437,017)	0	0	0
C-WKC	Working Capital		18,188,000	7,118,118	25,306,118	18,188,000	0	18,188,000	0	7,118,118	7,118,118
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		35,193,944	7,118,118	42,312,062	34,447,498	0	34,447,498	746,446	7,118,118	7,864,564
	NET RATE BASE		936,123,666	904,503,231	1,840,626,897	614,406,909	585,970,444	1,200,377,353	321,716,757	318,532,787	640,249,544

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	12	Net Electric Plant (before DFTT)	100.000%	64.868%	35.132%
E-ALL	13	Net Electric General Plant	100.000%	65.956%	34.044%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended December 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	10,710,229	10,710,229			10,710,229	10,710,229		6,962,720	6,962,720		3,747,509	3,747,509	
1	Hydro (ED-AN)	8,975,915	8,975,915			8,975,915	8,975,915		5,835,242	5,835,242		3,140,673	3,140,673	
1	Other (ED-AN)	8,366,039	8,366,039			8,366,039	8,366,039		5,438,762	5,438,762		2,927,277	2,927,277	
Total Electric Production		28,052,183	28,052,183			28,052,183	28,052,183		18,236,724	18,236,724		9,815,459	9,815,459	
Electric Transmission														
I	ED-AN	10,730,724	10,730,724			10,730,724	10,730,724		6,976,044	6,976,044		3,754,680	3,754,680	
Total Electric Transmission		10,730,724	10,730,724			10,730,724	10,730,724		6,976,044	6,976,044		3,754,680	3,754,680	
Electric Distribution														
	ED-ID	11,051,385	11,051,385			11,051,385	11,051,385					11,051,385	11,051,385	
	ED-WA	20,791,384	20,791,384			20,791,384	20,791,384	20,791,384		20,791,384				
Total Electric Distribution		31,842,769	31,842,769			31,842,769	31,842,769	20,791,384		20,791,384		11,051,385	11,051,385	
Gas Underground Storage														
	GD-AN	625,322		625,322										
	GD-OR	112,506			112,506									
Total Gas Underground Storage		737,828		625,322	112,506									
Gas Distribution														
	GD-AN	48,365		48,365										
	GD-ID	3,666,830		3,666,830										
	GD-WA	6,945,526		6,945,526										
	GD-OR	3,788,583			3,788,583									
Total Gas Distribution		14,449,304		10,660,721	3,788,583									
General Plant														
4	ED-AN	2,620,212	2,620,212				2,620,212		1,755,542	1,755,542			864,670	
	ED-ID	302,964	302,964			302,964	302,964				302,964		302,964	
	ED-WA	972,541	972,541			972,541	972,541	972,541		972,541				
7,4	CD-AA	10,729,626	7,730,052	2,134,015	865,559		7,730,052		5,179,135	5,179,135		2,550,917	2,550,917	
9,4	CD-AN	391,899	308,272	83,627			308,272		206,542	206,542		101,730	101,730	
9	CD-ID	424,274	333,738	90,536		333,738	333,738				333,738		333,738	
9	CD-WA	149,188	117,353	31,835		117,353	117,353	117,353		117,353				
8	GD-AA	168,200		119,979	48,221									
	GD-AN	31,679		31,679										
	GD-ID	73,608		73,608										
	GD-WA	249,606		249,606										
	GD-OR	255,310			255,310									
Total General Plant		16,369,107	12,385,132	2,814,885	1,169,090	1,726,596	10,658,536	12,385,132	1,089,894	7,141,219	8,231,113	636,702	3,517,317	4,154,019
Total Depreciation Expense		102,181,915	83,010,808	14,100,928	5,070,179	33,569,365	49,441,443	83,010,808	21,881,278	32,353,987	54,235,265	11,688,087	17,087,456	28,775,543

Allocation Ratios:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	Production/Transmission Ratio	65.010%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.000%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%			34.990%
							33.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended December 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	917,922	917,922		917,922	917,922		596,741	596,741		321,181	321,181	
1	Misc Intangible Plt (303000)	ED-AN	95,373	95,373		95,373	95,373		62,002	62,002		33,371	33,371	
Total Production/Transmission			1,013,295	1,013,295		1,013,295	1,013,295		658,743	658,743		354,552	354,552	
Distribution														
	Franchises (302000)	ED-WA	24,131	24,131		24,131	24,131	24,131		24,131				
	Misc Intangible Plt (303000)	ED-WA	2,843	2,843		2,843	2,843	2,843		2,843				
Total Distribution			26,974	26,974		26,974	26,974	26,974		26,974				
General Plant - 303000														
7,4		CD-AA	8,247	5,942	1,640	665	5,942	5,942		3,981	3,981	1,961	1,961	
9,1		CD-AN	9,715	7,642	2,073		7,642	7,642		4,968	4,968	2,674	2,674	
		GD-ID	3,951		3,951									
		GD-WA	23,217		23,217									
		GD-OR	7,772			7,772								
Total General Plant - 303000			52,902	13,584	30,881	8,437	0	13,584	13,584	0	8,949	8,949	0	4,635
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	7,855,332	5,659,295	1,562,347	633,690	5,659,295	5,659,295		3,791,727	3,791,727	1,867,568	1,867,568	
4		ED-AN	213,298	213,298			213,298	213,298		142,910	142,910	70,388	70,388	
		ED-ID	3,746	3,746			3,746	3,746				3,746	3,746	
		ED-WA	321,599	321,599			321,599	321,599	321,599					
8		GD-AA	372,551		265,744	106,807								
		GD-AN	2,329		2,329									
		GD-OR	4,505			4,505								
Total Miscellaneous IT Intangible Plt - 3031XX			8,773,360	6,197,938	1,830,420	745,002	325,345	5,872,593	6,197,938	321,599	3,934,637	4,256,236	3,746	1,937,956
Gas Underground Storage														
		GD-AN	227		227									
Total Gas Underground Storage			227		227									
General Plant - 390200, 396200														
7,4		CD-AA	28,975	20,875	5,763	2,337	20,875	20,875		13,986	13,986	6,889	6,889	
4		ED-AN	9,603	9,603			9,603	9,603		6,434	6,434	3,169	3,169	
		GD-OR	4,411			4,411								
Total General Plant - 390200, 396200			42,989	30,478	5,763	6,748	30,478	30,478		20,420	20,420	10,058	10,058	
Total Amortization Expense			9,909,747	7,282,269	1,867,291	760,187	352,319	6,929,950	7,282,269	348,573	4,622,749	4,971,322	3,746	2,307,201
Allocation Ratios:														
Service -		Electric	Gas-North	Gas-South		Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%		1	Production/Transmission Ratio	65.010%		34.990%				
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%		4	Jurisdictional 4-Factor Ratio	67.000%		33.000%				
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%										

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended December 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Electric Production															
1	Steam (ED-AN)	(278,336,725)	(278,336,725)			(278,336,725)	(278,336,725)		(180,946,705)	(180,946,705)		(97,390,020)	(97,390,020)		
1	Hydro (ED-AN)	(115,921,870)	(115,921,870)			(115,921,870)	(115,921,870)		(75,360,808)	(75,360,808)		(40,561,062)	(40,561,062)		
1	Other (ED-AN)	(77,338,525)	(77,338,525)			(77,338,525)	(77,338,525)		(50,277,775)	(50,277,775)		(27,060,750)	(27,060,750)		
Total Electric Production		(471,597,120)	(471,597,120)			(471,597,120)	(471,597,120)		(306,585,288)	(306,585,288)		(165,011,832)	(165,011,832)		
Electric Transmission															
1	ED-AN	(183,575,639)	(183,575,639)			(183,575,639)	(183,575,639)		(119,342,523)	(119,342,523)		(64,233,116)	(64,233,116)		
Total Electric Transmission		(183,575,639)	(183,575,639)			(183,575,639)	(183,575,639)		(119,342,523)	(119,342,523)		(64,233,116)	(64,233,116)		
Electric Distribution															
	ED-ID	(141,733,794)	(141,733,794)			(141,733,794)	(141,733,794)					(141,733,794)	(141,733,794)		
	ED-WA	(227,618,469)	(227,618,469)			(227,618,469)	(227,618,469)	(227,618,469)			(227,618,469)				
Total Electric Distribution		(369,352,263)	(369,352,263)			(369,352,263)	(369,352,263)	(227,618,469)			(227,618,469)	(141,733,794)	(141,733,794)		
Gas Underground Storage															
	GD-AN	(12,461,790)		(12,461,790)											
	GD-OR	(408,882)				(408,882)									
Total Gas Underground Storage		(12,870,672)		(12,461,790)		(408,882)									
Gas Distribution															
	GD-AN	(1,443,593)		(1,443,593)											
	GD-ID	(53,080,820)		(53,080,820)											
	GD-WA	(104,618,834)		(104,618,834)											
	GD-OR	(87,590,212)				(87,590,212)									
Total Gas Distribution		(246,733,459)		(159,143,247)		(87,590,212)									
General Plant															
4	ED-AN	(33,374,791)	(33,374,791)				(33,374,791)		(22,361,110)	(22,361,110)			(11,013,681)		
	ED-ID	(5,316,666)	(5,316,666)			(5,316,666)	(5,316,666)				(5,316,666)		(5,316,666)		
	ED-WA	(10,435,218)	(10,435,218)			(10,435,218)	(10,435,218)	(10,435,218)							
7,4	CD-AA	(24,556,571)	(17,691,536)	(4,884,056)	(1,980,979)		(17,691,536)		(11,853,329)	(11,853,329)		(5,838,207)	(5,838,207)		
9,4	CD-AN	(10,734,953)	(8,444,222)	(2,290,731)			(8,444,222)		(5,657,629)	(5,657,629)		(2,786,593)	(2,786,593)		
9	CD-ID	(4,387,647)	(3,451,367)	(936,280)			(3,451,367)				(3,451,367)		(3,451,367)		
9	CD-WA	(2,096,194)	(1,648,887)	(447,307)			(1,648,887)		(1,648,887)	(1,648,887)					
8	GD-AA	(1,317,830)		(940,021)	(377,809)										
	GD-AN	(1,332,829)		(1,332,829)											
	GD-ID	(960,181)		(960,181)											
	GD-WA	(2,128,235)		(2,128,235)											
	GD-OR	(3,462,239)			(3,462,239)										
Total General Plant		(100,103,354)	(80,362,687)	(13,919,640)	(5,821,027)		(20,852,138)	(59,510,549)	(80,362,687)	(12,084,105)	(39,872,068)	(51,956,173)	(8,768,033)	(19,638,481)	(28,406,514)
Total Accumulated Depreciation		(1,384,232,507)	(1,104,887,709)	(185,524,677)	(93,820,121)		(390,204,401)	(714,683,308)	(1,104,887,709)	(239,702,574)	(465,799,879)	(705,502,453)	(150,501,827)	(248,883,429)	(399,385,256)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1 Production/Transmission Ratio	65.010%	34.990%
8 Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4 Jurisdictional 4-Factor Ratio	67.000%	33.000%
9 Elec/Gas North 4-Factor	78.661%	21.339%	0.000%			

RESULTS OF OPERATIONS
ELECTRIC ACCUMULATED AMORTIZATION
 For Twelve Months Ended December 31, 2012
 Ending Balance Basis

Report ID:
E-AAMT-12E

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	(6,467,754)	(6,467,754)			(6,467,754)	(6,467,754)		(4,204,687)	(4,204,687)		(2,263,067)	(2,263,067)	
1	Misc Intangible Plt (303000) ED-AN	(604,724)	(604,724)			(604,724)	(604,724)		(393,131)	(393,131)		(211,593)	(211,593)	
Total Production/Transmission		(7,072,478)	(7,072,478)			(7,072,478)	(7,072,478)		(4,597,818)	(4,597,818)		(2,474,660)	(2,474,660)	
Distribution														
	Franchises (302000) ED-WA	(72,777)	(72,777)			(72,777)	(72,777)		(72,777)	(72,777)				
	Misc Intangible Plt (303000) ED-WA	(22,343)	(22,343)			(22,343)	(22,343)		(22,343)	(22,343)				
Total Distribution		(95,120)	(95,120)			(95,120)	(95,120)		(95,120)	(95,120)				
General Plant - 303000														
7,4	CD-AA	(8,247)	(5,942)	(1,640)	(665)	(5,942)	(5,942)		(3,981)	(3,981)		(1,961)	(1,961)	
9,1	CD-AN	(48,123)	(37,854)	(10,269)		(37,854)	(37,854)		(24,609)	(24,609)		(13,245)	(13,245)	
	GD-ID	(42,970)		(42,970)										
	GD-WA	(94,087)		(94,087)										
	GD-OR	(48,690)		(48,690)										
Total General Plant - 303000		(242,117)	(43,796)	(148,966)	(49,355)	0	(43,796)	(43,796)	0	(28,590)	(28,590)	0	(15,206)	(15,206)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(19,579,353)	(14,105,749)	(3,894,138)	(1,579,466)	(14,105,749)	(14,105,749)		(9,450,852)	(9,450,852)		(4,654,897)	(4,654,897)	
4	ED-AN	(404,483)	(404,483)			(404,483)	(404,483)		(271,003)	(271,003)		(133,480)	(133,480)	
	ED-ID	(3,746)	(3,746)			(3,746)	(3,746)					(3,746)	(3,746)	
	ED-WA	(468,204)	(468,204)			(468,204)	(468,204)		(468,204)	(468,204)				
8	GD-AA	(785,154)		(560,058)	(225,096)									
	GD-AN	(7,428)		(7,428)										
	GD-OR	(733)		(733)										
Total Miscellaneous IT Intangible Plant - 3031XX		(21,249,101)	(14,982,182)	(4,461,624)	(1,805,295)	(471,950)	(14,510,232)	(14,982,182)	(468,204)	(9,721,855)	(10,190,059)	(3,746)	(4,788,377)	(4,792,123)
Gas Underground Storage														
	GD-AN	(239,404)		(239,404)										
Total Gas Underground Storage		(239,404)		(239,404)										
General Plant - 390200, 396200														
7,4	CD-AA	(158,994)	(114,546)	(31,622)	(12,826)	(114,546)	(114,546)		(76,746)	(76,746)		(37,800)	(37,800)	
9	CD-ID	(4,537)	(3,569)	(968)		(3,569)	(3,569)					(3,569)	(3,569)	
9	CD-WA	(8,332)	(6,554)	(1,778)		(6,554)	(6,554)		(6,554)	(6,554)				
4	ED-AN	(44,547)	(44,547)			(44,547)	(44,547)		(29,846)	(29,846)		(14,701)	(14,701)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)		(110,678)	(110,678)				
	GD-WA	(1,863)		(1,863)										
	GD-OR	(49,247)		(49,247)										
Total General Plant - 390200, 396200		(378,198)	(279,894)	(36,231)	(62,073)	(120,801)	(159,093)	(279,894)	(117,232)	(106,592)	(223,824)	(3,569)	(52,501)	(56,070)
Total Accumulated Amortization		(29,276,418)	(22,473,470)	(4,886,225)	(1,916,723)	(687,871)	(21,785,599)	(22,473,470)	(680,556)	(14,454,855)	(15,135,411)	(7,315)	(7,330,744)	(7,338,059)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	Production/Transmission Ratio			65.010%	34.990%			
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio			67.000%	33.000%			
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%									

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2012	
Ending Balance 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	3,939,109	0	0	2,837,892	2,837,892	0	0	783,449	783,449	0	317,768	
9		CD-WA / ID / AN	1,205,949	370,266	343,925	234,421	948,612	100,445	93,299	63,593	257,337	0	0	
		TOTAL ACCOUNT	6,479,350	370,266	706,204	3,095,087	4,171,557	577,609	93,299	847,042	1,517,950	472,075	317,768	789,843
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,229,402	487,763	2,094,346	3,647,293	6,229,402	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,904,915	0	0	0	0	1,904,915	0	0	1,904,915	0	0	
99		GD-OR / AS	3,423,319	0	0	0	0	0	0	0	0	3,423,319	3,423,319	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	61,824,648	0	0	44,540,950	44,540,950	0	0	12,296,304	12,296,304	0	4,987,394	
9		CD-WA / ID / AN	17,981,669	5,273,809	4,419,349	4,451,402	14,144,560	1,430,669	1,198,872	1,207,568	3,837,109	0	0	
		TOTAL ACCOUNT	91,363,953	5,761,572	6,513,695	52,639,645	64,914,912	3,335,584	1,198,872	13,503,872	18,038,328	3,423,319	4,987,394	8,410,713
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	7,870,001	2,252,704	14,649	5,602,648	7,870,001	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	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	470,176	0	0	0	0	0	0	335,381	335,381	0	134,795	
7		CD-AA	43,749,560	0	0	31,518,933	31,518,933	0	0	8,701,350	8,701,350	0	3,529,277	
9		CD-WA / ID / AN	66,843	0	0	52,579	52,579	0	0	14,264	14,264	0	0	
		TOTAL ACCOUNT	52,163,230	2,252,704	14,649	37,174,160	39,441,513	0	0	9,057,645	9,057,645	0	3,664,072	3,664,072
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,608,384	7,979,834	3,043,176	6,585,374	17,608,384	0	0	0	0	0	0	
99		GD-WA / ID / AN	7,474,405	0	0	0	0	4,593,263	1,658,272	1,222,870	7,474,405	0	0	
99		GD-OR / AS	2,379,975	0	0	0	0	0	0	0	0	2,379,975	2,379,975	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	529,797	0	0	381,687	381,687	0	0	105,371	105,371	0	42,739	
9		CD-WA / ID / AN	4,182,416	1,375,780	654,733	1,259,417	3,289,930	373,219	177,615	341,652	892,486	0	0	
		TOTAL ACCOUNT	32,174,977	9,355,614	3,697,909	8,226,478	21,280,001	4,966,482	1,835,887	1,669,893	8,472,262	2,379,975	42,739	2,422,714

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,090,918	109,856	140,540	1,394,342	1,644,738	29,801	38,125	378,254	446,180	0	0	0
		TOTAL ACCOUNT	2,627,745	120,595	155,285	1,764,187	2,040,067	114,072	38,125	378,254	530,451	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,185,940	1,109,316	354,603	1,722,021	3,185,940	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,077,218	0	0	0	0	1,226,468	432,674	418,076	2,077,218	0	0	0
99		GD-OR / AS	899,517	0	0	0	0	0	0	0	0	899,517	0	899,517
8		GD-AA	1,330,622	0	0	0	0	0	0	949,146	949,146	0	381,476	381,476
7		CD-AA	8,584,825	0	0	6,184,851	6,184,851	0	0	1,707,436	1,707,436	0	692,538	692,538
9		CD-WA / ID / AN	376,781	44,471	24,770	227,139	296,380	12,064	6,719	61,618	80,401	0	0	0
		TOTAL ACCOUNT	16,454,903	1,153,787	379,373	8,134,011	9,667,171	1,238,532	439,393	3,136,276	4,814,201	899,517	1,074,014	1,973,531
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	920,024	164,888	81,624	673,512	920,024	0	0	0	0	0	0	0
99		GD-WA / ID / AN	171,605	0	0	0	0	55,845	18,213	97,547	171,605	0	0	0
99		GD-OR / AS	152,474	0	0	0	0	0	0	0	0	152,474	0	152,474
8		GD-AA	82,554	0	0	0	0	0	0	58,887	58,887	0	23,667	23,667
7		CD-AA	355,663	0	0	256,234	256,234	0	0	70,738	70,738	0	28,691	28,691
9		CD-WA / ID / AN	163,229	7,900	2,522	117,976	128,398	2,143	684	32,004	34,831	0	0	0
		TOTAL ACCOUNT	1,845,549	172,788	84,146	1,047,722	1,304,656	57,988	18,897	259,176	336,061	152,474	52,358	204,832
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	36,041,674	16,487,307	10,291,439	9,262,928	36,041,674	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,186,119	0	0	0	0	2,572,623	783,002	830,494	4,186,119	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	554,036	0	0	399,150	399,150	0	0	110,192	110,192	0	44,694	44,694
9		CD-WA / ID / AN	1,535,911	269,171	407,616	531,376	1,208,163	73,020	110,577	144,151	327,748	0	0	0
		TOTAL ACCOUNT	42,361,574	16,756,478	10,699,055	10,193,454	37,648,987	2,645,643	893,579	1,084,837	4,624,059	43,834	44,694	88,528

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,854,843	9,956,681	2,836,911	36,061,251	48,854,843	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,035,861	0	0	0	0	583,640	452,221	0	1,035,861	0	0	0
99		GD-OR / AS	978,587	0	0	0	0	0	0	0	0	978,587	0	978,587
8		GD-AA	992,933	0	0	0	0	0	0	708,269	708,269	0	284,664	284,664
7		CD-AA	17,307,215	0	0	12,468,810	12,468,810	0	0	3,442,232	3,442,232	0	1,396,173	1,396,173
9		CD-WA/ ID / AN	12,552,179	365,190	3,188,313	6,320,167	9,873,670	99,068	864,919	1,714,522	2,678,509	0	0	0
		TOTAL ACCOUNT	81,721,618	10,321,871	6,025,224	54,850,228	71,197,323	682,708	1,317,140	5,865,023	7,864,871	978,587	1,680,837	2,659,424
	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	390,403	0	0	281,262	281,262	0	0	77,647	77,647	0	31,494	31,494
9		CD-WA/ ID / AN	5,129	31	41	3,963	4,035	8	11	1,075	1,094	0	0	0
		TOTAL ACCOUNT	428,410	31	2,340	313,437	315,808	8	11	78,722	78,741	2,367	31,494	33,861
		TOTAL GENERAL PLANT	327,621,309	46,265,706	28,277,880	177,438,409	251,981,995	13,618,626	5,835,203	35,880,740	55,334,569	8,409,375	11,895,370	20,304,745

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.889%	8.067%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	71.331%	28.669%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.661%	21.339%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended December 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct
	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
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	410,126	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,969,057	0	0	2,139,027	2,139,027	0	0	590,516	590,516	239,514
9		CD-WA / ID / AN	194,058	0	0	152,648	152,648	0	0	41,410	41,410	0
		TOTAL ACCOUNT	6,820,932	153,179	0	4,240,169	4,393,348	964,981	181,037	631,926	1,777,944	410,126
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	2,844,754	2,087,921	23,524	733,309	2,844,754	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,176,400	0	0	0	0	0	0	1,552,448	1,552,448	623,952
7		CD-AA	39,227,672	0	0	28,261,184	28,261,184	0	0	7,801,992	7,801,992	3,164,496
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	44,248,826	2,087,921	23,524	28,994,493	31,105,938	0	0	9,354,440	9,354,440	3,788,448
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	63,290	0	0	63,290	63,290	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	1,231	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,753,591	0	0	1,983,797	1,983,797	0	0	547,662	547,662	222,132
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,829,638	0	0	2,047,087	2,047,087	0	0	559,188	559,188	1,231
		TOTAL	53,899,396	2,241,100	23,524	35,281,749	37,546,373	964,981	181,037	10,545,554	11,691,572	411,357

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.889%	8.067%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	71.331%	28.669%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.661%	21.339%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended December 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(35,556,263)	(25,616,154)	(7,071,785)	(2,868,324)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,901,094)	(1,495,420)	(405,674)	0
7	283750	CD-AA	(309,026)	(222,635)	(61,462)	(24,929)
		Total	<u>(37,766,383)</u>	<u>(27,334,209)</u>	<u>(7,538,921)</u>	<u>(2,893,253)</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.889%	8.067%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	71.331%	28.669%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.661%	21.339%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: C-WKC-12E
COMMON WORKING CAPITAL	
For Twelve Months Ended December 31, 2012 Ending Balance 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		660,988	660,988		660,988	660,988		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		780,869	780,869		780,869	780,869		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,073,860	6,073,860		4,874,977	4,874,977		1,198,883	1,198,883
1	154300	PLANT MATERIALS & OPER SUP-CS2		260,666	260,666		209,215	209,215		51,451	51,451
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		737,674	737,674		592,069	592,069		145,605	145,605
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		0	0		0	0		0	0
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		0	0		0	0		0	0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000	0		0
TOTAL			18,188,000	8,514,057	26,702,057	18,188,000	7,118,118	25,306,118	0	1,395,939	1,395,939

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%