

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended September 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	7,136,985	4,231,159	2,905,826
	Adjustments			
	Adjusted Net Operating Income (Loss)	7,136,985	4,231,159	2,905,826
E-APL	Electric Net Rate Base	1,793,142,089	1,166,802,592	626,339,497
	RATE OF RETURN	0.398%	0.363%	0.464%

RESULTS OF OPERATIONS		Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES		
For Month Ended September 30, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12-31-2011	100.000%	65.240%	34.760%
2	Input	Number of Customers Percent	09-30-2012	361,566 100.000%	237,477 65.680%	124,089 34.320%
3	E-OPS	Direct Distribution Operating Expense Percent		1,556,401 100.000%	974,965 62.642%	581,436 37.358%
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		Direct O & M Accts 500 - 598		23,354,099	15,611,998	7,742,101
		Direct O & M Accts 901 - 935		31,755,308	22,688,342	9,066,966
		Total		55,109,407	38,300,340	16,809,067
		Percentage		100.000%	69.499%	30.501%
		Direct Labor Accts 500 - 598		9,528,184	6,357,387	3,170,797
		Direct Labor Accts 901 - 935		5,139,180	3,872,295	1,266,885
		Total		14,667,364	10,229,682	4,437,682
		Percentage		100.000%	69.745%	30.255%
		Number of Customers		360,451	236,623	123,828
		Percentage		100.000%	65.646%	34.354%
		Net Direct Plant		818,616,195	517,581,147	301,035,048
		Percentage		100.000%	63.226%	36.774%
4		Total Percentages Percent		400.000% 100.000%	268.116% 67.029%	131.884% 32.971%

RESULTS OF OPERATIONS		Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES		
For Month Ended September 30, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
	01-01-2012	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-1A
ELECTRIC ALLOCATION PERCENTAGES		
For Month Ended September 30, 2012 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
	01-01-2012	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-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended September 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North 4-Factor	Total	Electric	Gas North	Oregon Gas
	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	823,623,550	524,708,200	298,915,350	
		Percent	100.000%	63.707%	36.293%	
11		Book Depreciation	6,982,289	4,573,996	2,408,293	
		Percent	100.000%	65.509%	34.491%	

RESULTS OF OPERATIONS	Report ID: E-ALL-IA
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended September 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,077,606,245 100.000%	1,345,027,497 64.739%	732,578,748 35.261%
13	E-PLT	Net Electric General Plant Percent	159,579,184 100.000%	105,324,901 66.002%	54,254,283 33.998%
14		Net Allocated Schedule M's Percent	-24,979,425 100.000%	-16,656,919 66.683%	-8,322,506 33.317%
99	Input	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended September 30, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	22,370,142	0	22,370,142	15,041,833	0	15,041,833	7,328,309	0	7,328,309
99	442200	Commercial - Firm & Int.	24,963,894	0	24,963,894	17,349,604	0	17,349,604	7,614,290	0	7,614,290
1	442300	Industrial	10,636,936	0	10,636,936	5,162,189	0	5,162,189	5,474,747	0	5,474,747
99	444000	Public Street & Highway Lighting	603,825	0	603,825	400,380	0	400,380	203,445	0	203,445
99	448000	Interdepartmental Revenue	78,454	0	78,454	64,876	0	64,876	13,578	0	13,578
99	499XXX	Unbilled Revenue	(3,477,907)	0	(3,477,907)	(2,541,193)	0	(2,541,193)	(936,714)	0	(936,714)
TOTAL SALES TO ULTIMATE CUSTOMERS			55,175,344	0	55,175,344	35,477,689	0	35,477,689	19,697,655	0	19,697,655
1	447XXX	Sales for Resale	0	12,639,812	12,639,812	0	8,246,213	8,246,213	0	4,393,599	4,393,599
TOTAL SALES OF ELECTRICITY			55,175,344	12,639,812	67,815,156	35,477,689	8,246,213	43,723,902	19,697,655	4,393,599	24,091,254
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	45,350	0	45,350	27,138	0	27,138	18,212	0	18,212
1	453000	Sales of Water & Water Power	0	38,250	38,250	0	24,954	24,954	0	13,296	13,296
1	454000	Rent from Electric Property	247,597	3,384	250,981	166,584	2,208	168,792	81,013	1,176	82,189
1	456XXX	Other Electric Revenues	12,021	7,158,383	7,170,404	8,162	4,670,129	4,678,291	3,859	2,488,254	2,492,113
TOTAL OTHER OPERATING REVENUE			304,968	7,200,017	7,504,985	201,884	4,697,291	4,899,175	103,084	2,502,726	2,605,810
TOTAL ELECTRIC REVENUE			55,480,312	19,839,829	75,320,141	35,679,573	12,943,504	48,623,077	19,800,739	6,896,325	26,697,064
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	38,946	38,946	0	25,408	25,408	0	13,538	13,538
1	501000	Fuel	0	2,981,615	2,981,615	0	1,945,206	1,945,206	0	1,036,409	1,036,409
1	502000	Steam Expense	0	313,975	313,975	0	204,837	204,837	0	109,138	109,138
1	505000	Electric Expense	0	64,349	64,349	0	41,981	41,981	0	22,368	22,368
1	506000	Miscellaneous Steam Power Generation Expense	0	188,588	188,588	0	123,035	123,035	0	65,553	65,553
1	507000	Rent	0	3,959	3,959	0	2,583	2,583	0	1,376	1,376
MAINTENANCE											
1	510000	Supervision & Engineering	0	31,803	31,803	0	20,748	20,748	0	11,055	11,055
1	511000	Structures	0	55,041	55,041	0	35,909	35,909	0	19,132	19,132
1	512000	Boiler Plant	0	375,102	375,102	0	244,717	244,717	0	130,385	130,385
1	513000	Electric Plant	0	28,945	28,945	0	18,884	18,884	0	10,061	10,061
1	514000	Miscellaneous Steam Plant	0	47,065	47,065	0	30,705	30,705	0	16,360	16,360
TOTAL STEAM POWER GENERATION EXP			0	4,129,388	4,129,388	0	2,694,013	2,694,013	0	1,435,375	1,435,375

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2012	
Average of Monthly Averages 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	135,011	135,011	0	88,081	88,081	0	46,930	46,930
1	536000	Water for Power	0	87,635	87,635	0	57,173	57,173	0	30,462	30,462
1	537000	Hydraulic Expense	354,100	238,382	592,482	216,253	155,520	371,773	137,847	82,862	220,709
1	538000	Electric Expense	0	489,050	489,050	0	319,056	319,056	0	169,994	169,994
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	29,509	29,509	0	19,252	19,252	0	10,257	10,257
1	540000	Rent	0	101,032	101,032	0	65,913	65,913	0	35,119	35,119
1	540100	MT Trust Funds Land Settlement Rents	459,930	0	459,930	300,076	0	300,076	159,854	0	159,854
MAINTENANCE											
1	541000	Supervision & Engineering	0	47,693	47,693	0	31,115	31,115	0	16,578	16,578
1	542000	Structures	0	76,965	76,965	0	50,212	50,212	0	26,753	26,753
1	543000	Reservoirs, Dams, & Waterways	0	201,666	201,666	0	131,567	131,567	0	70,099	70,099
1	544000	Electric Plant	0	225,903	225,903	0	147,379	147,379	0	78,524	78,524
1	545000	Miscellaneous Hydraulic Plant	0	28,764	28,764	0	18,766	18,766	0	9,998	9,998
TOTAL HYDRO POWER GENERATION EXP			814,030	1,661,610	2,475,640	516,329	1,084,034	1,600,363	297,701	577,576	875,277
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	77,184	77,184	0	50,355	50,355	0	26,829	26,829
1	547000	Fuel	0	8,513,801	8,513,801	0	5,554,404	5,554,404	0	2,959,397	2,959,397
1	548000	Generation Expense	0	116,335	116,335	0	75,897	75,897	0	40,438	40,438
1	549000	Miscellaneous Other Power Generation Expense	0	55,912	55,912	0	36,477	36,477	0	19,435	19,435
1	550000	Rent	0	(2,819)	(2,819)	0	(1,839)	(1,839)	0	(980)	(980)
MAINTENANCE											
1	551000	Supervision & Engineering	0	24,341	24,341	0	15,880	15,880	0	8,461	8,461
1	552000	Structures	0	2,081	2,081	0	1,358	1,358	0	723	723
1	553000	Generating & Electric Equipment	0	152,598	152,598	0	99,555	99,555	0	53,043	53,043
1	554000	Miscellaneous Other Power Generation Plant	0	24,405	24,405	0	15,922	15,922	0	8,483	8,483
TOTAL OTHER POWER GENERATION EXP			0	8,963,838	8,963,838	0	5,848,009	5,848,009	0	3,115,829	3,115,829
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,464,087	17,442,901	18,906,988	0	11,379,749	11,379,749	1,464,087	6,063,152	7,527,239
1	556000	System Control & Load Dispatching	0	60,355	60,355	0	39,376	39,376	0	20,979	20,979
E-557	557XXX	Other Expense	(459,552)	6,533,008	6,073,456	(308,071)	4,262,135	3,954,064	(151,481)	2,270,873	2,119,392
TOTAL OTHER POWER SUPPLY EXPENSE			1,004,535	24,036,264	25,040,799	(308,071)	15,681,260	15,373,189	1,312,606	8,355,004	9,667,610
TOTAL PRODUCTION OPERATING EXP			1,818,565	38,791,100	40,609,665	208,258	25,307,316	25,515,574	1,610,307	13,483,784	15,094,091

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2012	
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	149,476	149,476	0	97,518	97,518	0	51,958	51,958
1	561000	Load Dispatching	0	160,262	160,262	0	104,555	104,555	0	55,707	55,707
1	562000	Station Expense	0	30,229	30,229	0	19,721	19,721	0	10,508	10,508
1	563000	Overhead Line Expense	0	31,395	31,395	0	20,482	20,482	0	10,913	10,913
1	565000	Transmission of Electricity by Others	0	1,516,270	1,516,270	0	989,215	989,215	0	527,055	527,055
1	566000	Miscellaneous Transmission Expense	0	62,188	62,188	0	40,571	40,571	0	21,617	21,617
1	567000	Rent	0	8,803	8,803	0	5,743	5,743	0	3,060	3,060
MAINTENANCE											
1	568000	Supervision & Engineering	0	58,016	58,016	0	37,850	37,850	0	20,166	20,166
1	569000	Structures	39,011	32,261	71,272	23,050	21,047	44,097	15,961	11,214	27,175
1	570000	Station Equipment	0	62,562	62,562	0	40,815	40,815	0	21,747	21,747
1	571000	Overhead Lines	0	249,037	249,037	0	162,472	162,472	0	86,565	86,565
1	572000	Underground Lines	0	(47)	(47)	0	(31)	(31)	0	(16)	(16)
1	573000	Service Miscellaneous	2,328	2,341	4,669	2,328	1,527	3,855	0	814	814
TOTAL TRANSMISSION OPERATING EXP			41,339	2,362,793	2,404,132	25,378	1,541,485	1,566,863	15,961	821,308	837,269
E-DEPX		Depreciation Expense-Production	0	2,334,570	2,334,570	0	1,523,073	1,523,073	0	811,497	811,497
E-DEPX		Depreciation Expense-Transmission	0	896,807	896,807	0	585,077	585,077	0	311,730	311,730
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	85,701	85,701	0	55,911	55,911	0	29,790	29,790
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(15,881)	0	(15,881)	15,881	0	15,881
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	2,645	0	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	10,874	11,796	0	5,793	5,793
1	407325	Amortization of CDA IPA Interest Expense	0	0	0	0	0	0	0	0	0
99	407335	Amortization of ID DSIT	(276,050)	0	(276,050)	0	0	0	(276,050)	0	(276,050)
99	407350	Amortization of WA Renewable Energy Credits	39,368	0	39,368	39,368	0	39,368	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	(6,776)	0	(6,776)	(10,755)	0	(10,755)	3,979	0	3,979
99	407362	Amortization of LiDAR O&M	53,333	0	53,333	53,333	0	53,333	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	77,693	77,693	0	50,687	50,687	0	27,006	27,006
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	19,232	0	19,232	14,693	0	14,693	4,539	0	4,539
99	407400	Amortization of CCX Credits	0	0	0	0	0	0	0	0	0
99	407403	Amortization of Dissallowed 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	407422	Amortization of Spokane River Relicence	0	0	0	0	0	0	0	0	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	(784,578)	0	(784,578)	(538,001)	0	(538,001)	(246,577)	0	(246,577)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	11,939	0	11,939	(1,749)	0	(1,749)	13,688	0	13,688
99	407462	Amortization of Deferred LiDAR O&M	(4,354)	0	(4,354)	(4,354)	0	(4,354)	0	0	0
99	407482	Amortization of CDA Settlement	0	0	0	0	0	0	0	0	0
99	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(457)	(457)	0	(244)	(244)
99	407496	Def Palouse Wind & Thornton Sw St	(25,984)	0	(25,984)	(25,984)	0	(25,984)	0	0	0
E-OTX		Taxes Other Than FIT-Prod & Trans	0	1,458,026	1,458,026	0	951,216	951,216	0	506,810	506,810
TOTAL PT DEPR/AMRT/NON-FIT TAXES			(558,994)	4,868,763	4,309,769	(134,243)	3,176,381	3,042,138	(424,751)	1,692,382	1,267,631
TOTAL PRODUCTION & TRANSMISSION EXPEN			1,300,910	46,022,656	47,323,566	99,393	30,025,182	30,124,575	1,201,517	15,997,474	17,198,991

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2012	
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	21,897	149,799	171,696	13,734	93,837	107,571	8,163	55,962	64,125
3	582000	Station Expense	44,894	2,355	47,249	32,349	1,475	33,824	12,545	880	13,425
3	583000	Overhead Line Expense	125,998	56,540	182,538	81,700	35,418	117,118	44,298	21,122	65,420
3	584000	Underground Line Expense	77,389	0	77,389	43,319	0	43,319	34,070	0	34,070
3	585000	Street Light & Signal System Operation Expense	13,638	0	13,638	1,548	0	1,548	12,090	0	12,090
3	586000	Meter Expense	148,648	6,635	155,283	127,191	4,156	131,347	21,457	2,479	23,936
3	587000	Customer Installations Expense	27,111	8,385	35,496	6,164	5,253	11,417	20,947	3,132	24,079
3	588000	Miscellaneous Distribution Expense	236,910	268,728	505,638	111,095	168,337	279,432	125,815	100,391	226,206
3	589000	Rent	0	23,826	23,826	0	14,925	14,925	0	8,901	8,901
		MAINTENANCE:									
3	590000	Supervision & Engineering	22,873	77,681	100,554	13,074	48,661	61,735	9,799	29,020	38,819
3	591000	Structures	6,466	134	6,600	4,118	84	4,202	2,348	50	2,398
3	592000	Station Equipment	63,431	10,716	74,147	44,160	6,713	50,873	19,271	4,003	23,274
3	593000	Overhead Lines	575,254	397	575,651	379,803	249	380,052	195,451	148	195,599
3	594000	Underground Lines	81,626	0	81,626	31,286	0	31,286	50,340	0	50,340
3	595000	Line Transformers	40,713	30,485	71,198	31,571	19,096	50,667	9,142	11,389	20,531
3	596000	Street Light & Signal System Maintenance Exp	46,725	0	46,725	33,608	0	33,608	13,117	0	13,117
3	597000	Meters	454	0	454	2,637	0	2,637	(2,183)	0	(2,183)
3	598000	Miscellaneous Distribution Expense	22,374	14,112	36,486	17,608	8,840	26,448	4,766	5,272	10,038
		TOTAL DISTRIBUTION OPERATING EXP	1,556,401	649,793	2,206,194	974,965	407,044	1,382,009	581,436	242,749	824,185
E-DEPX		Depreciation Expense-Distribution	2,674,142	0	2,674,142	1,747,202	0	1,747,202	926,940	0	926,940
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	3,628,913	0	3,628,913	3,158,169	0	3,158,169	470,744	0	470,744
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	6,305,305	0	6,305,305	4,907,621	0	4,907,621	1,397,684	0	1,397,684
		TOTAL DISTRIBUTION EXPENSES	7,861,706	649,793	8,511,499	5,882,586	407,044	6,289,630	1,979,120	242,749	2,221,869

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended September 30, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	43,127	43,127	0	28,326	28,326	0	14,801	14,801
2	902000	Meter Reading Expenses	208,600	6,911	215,511	180,638	4,539	185,177	27,962	2,372	30,334
E-903	903XXX	Customer Records & Collection Expenses	129,989	486,232	616,221	81,085	319,357	400,442	48,904	166,875	215,779
2	904000	Uncollectible Accounts	0	187,848	187,848	0	123,379	123,379	0	64,469	64,469
2	905000	Misc Customer Accounts	0	9,470	9,470	0	6,220	6,220	0	3,250	3,250
TOTAL CUSTOMER ACCOUNTS EXPENSES			338,589	733,588	1,072,177	261,723	481,821	743,544	76,866	251,767	328,633
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	1,548,135	18,252	1,566,387	968,182	11,988	980,170	579,953	6,264	586,217
2	909000	Advertising	930	52,914	53,844	400	34,754	35,154	530	18,160	18,690
2	910000	Misc Customer Service & Info Exp	0	4,762	4,762	0	3,128	3,128	0	1,634	1,634
TOTAL CUSTOMER SERVICE & INFO EXP			1,549,065	75,928	1,624,993	968,582	49,870	1,018,452	580,483	26,058	606,541
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	54,910	2,896,384	2,951,294	45,360	1,941,417	1,986,777	9,550	954,967	964,517
4	921000	Office Supplies & Expenses	4,029	283,043	287,072	4,029	189,721	193,750	0	93,322	93,322
4	922000	Admin Exp Transferred--Credit	0	(4,902)	(4,902)	0	(3,286)	(3,286)	0	(1,616)	(1,616)
4	923000	Outside Services Employed	1,810	890,400	892,210	1,810	596,826	598,636	0	293,574	293,574
4	924000	Property Insurance Premium	0	111,417	111,417	0	74,682	74,682	0	36,735	36,735
4	925XXX	Injuries and Damages	79	248,575	248,654	79	166,617	166,696	0	81,958	81,958
4	926XXX	Employee Pensions and Benefits	28,280	70,806	99,086	20,881	47,461	68,342	7,399	23,345	30,744
4	927000	Franchise Requirements	479	0	479	0	0	0	479	0	479
1	928000	Regulatory Commission Expenses	235,845	252,789	488,634	135,120	164,920	300,040	100,725	87,869	188,594
4	930000	Miscellaneous General Expenses	1,959	306,957	308,916	780	205,750	206,530	1,179	101,207	102,386
4	931000	Rents	2,726	76,048	78,774	1,920	50,974	52,894	806	25,074	25,880
4	935000	Maintenance of General Plant	99,943	482,337	582,280	69,031	323,306	392,337	30,912	159,031	189,943
TOTAL ADMIN & GEN OPERATING EXP			430,060	5,613,854	6,043,914	279,010	3,758,388	4,037,398	151,050	1,855,466	2,006,516

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended September 30, 2012		
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	156,802	911,714	1,068,516	104,887	611,112	715,999	51,915	300,602	352,517
E-AMTX		Amortization Expense-General Plant - 303000	0	638	638	0	416	416	0	222	222
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	32,615	525,803	558,418	32,219	352,441	384,660	396	173,362	173,758
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	2,548	2,548	0	1,708	1,708	0	840	840
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	189,417	1,440,703	1,630,120	137,106	965,677	1,102,783	52,311	475,026	527,337
		TOTAL ADMIN & GENERAL EXPENSES	619,477	7,054,557	7,674,034	416,116	4,724,065	5,140,181	203,361	2,330,492	2,533,853
		TOTAL EXPENSES BEFORE FIT	11,669,747	54,536,522	66,206,269	7,628,400	35,687,982	43,316,382	4,041,347	18,848,540	22,889,887
		NET OPERATING INCOME (LOSS) BEFORE FIT			9,113,872			5,306,695			3,807,177
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(6,092,933)			(4,295,071)			(1,797,862)
E-FIT		DEFERRED FEDERAL INCOME TAX			8,084,558			5,380,222			2,704,336
E-FIT		AMORTIZED ITC - NOXON			(14,738)			(9,615)			(5,123)
		ELECTRIC NET OPERATING INCOME (LOSS)			7,136,985			4,231,159			2,905,826

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.680%	34.320%
E-ALL	3	Direct Distribution Operating Expense	100.000%	62.642%	37.358%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
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 September 30, 2012	
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	13,039,814	13,039,814	0	8,507,175	8,507,175	0	4,532,639	4,532,639
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	1,464,087	0	1,464,087	0	0	0	1,464,087	0	1,464,087
1	555550	Non Monetary - Exchange Power	0	15,194	15,194	0	9,913	9,913	0	5,281	5,281
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,343,060	4,343,060	0	2,833,412	2,833,412	0	1,509,648	1,509,648
1	555710	Intercompany Purchase	0	44,833	44,833	0	29,249	29,249	0	15,584	15,584
TOTAL ACCOUNT 555			1,464,087	17,442,901	18,906,988	0	11,379,749	11,379,749	1,464,087	6,063,152	7,527,239

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES
For Month Ended September 30, 2012
Average of Monthly Averages Basis

Report ID:
E-557-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	473,899	473,899	0	309,172	309,172	0	164,727	164,727
1	557010	Other Power Supply Expense - Financial	0	906,712	906,712	0	591,539	591,539	0	315,173	315,173
1	557150	Fuel - Economic Dispatch	0	1,622,665	1,622,665	0	1,058,627	1,058,627	0	564,038	564,038
1	557160	Power Supply Expense - Miscellaneous	0	110,000	110,000	0	71,764	71,764	0	38,236	38,236
99	557161	Unbilled Add-Ons	(9,401)	0	(9,401)	0	0	0	(9,401)	0	(9,401)
1	557170	Broker Fees - Power	0	68,751	68,751	0	44,853	44,853	0	23,898	23,898
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	(351,760)	0	(351,760)	(351,760)	0	(351,760)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	2,231	0	2,231	2,231	0	2,231	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
99	557380	Idaho PCA Deferred	(366,038)	0	(366,038)	0	0	0	(366,038)	0	(366,038)
99	557390	Idaho PCA Amortization	197,191	0	197,191	0	0	0	197,191	0	197,191
1	557395	Optional Renewable Power Expense Offset	0	(5,016)	(5,016)	0	(3,272)	(3,272)	0	(1,744)	(1,744)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
1	557711	Turbine Gas Bookout Offset	0	0	0	0	0	0	0	0	0
1	557730	Other Power Exp - Intracompany Thermal Gas	0	3,355,997	3,355,997	0	2,189,452	2,189,452	0	1,166,545	1,166,545
TOTAL ACCOUNT 557			(459,552)	6,533,008	6,073,456	(308,071)	4,262,135	3,954,064	(151,481)	2,270,873	2,119,392

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-903-1A
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	
For Month Ended September 30, 2012 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	129,989	486,232	616,221	81,085	319,357	400,442	48,904	166,875	215,779
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			129,989	486,232	616,221	81,085	319,357	400,442	48,904	166,875	215,779

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.680%	34.320%
E-ALL	12	Net Electric Plant (before DFTT)	100.000%	64.739%	35.261%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended September 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	26,610	18,252	44,862	23,131	11,988	35,119	3,479	6,264	9,743
99	908600	Public Purpose Tariff Rider Expense Offset	1,624,135	0	1,624,135	1,015,065	0	1,015,065	609,070	0	609,070
99	908610	Limited Income Tax Refund Program	13,647	0	13,647	13,647	0	13,647	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(116,257)	0	(116,257)	(83,661)	0	(83,661)	(32,596)	0	(32,596)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	1,548,135	18,252	1,566,387	968,182	11,988	980,170	579,953	6,264	586,217

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.680%	34.320%
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 September 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.54%	52.54%
2	Cost of Debt		5.698%	5.825%
	Total Weighted Cost		2.994%	3.060%
E-APL	Net Rate Base	1,793,142,089	1,166,802,592	626,339,497
	Interest Deduction for FIT Calculation	54,100,059	34,934,070	19,165,989
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID: E-FIT-1A	AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES For Month Ended September 30, 2012 Average of Monthly Averages Basis			System	Washington	Idaho
Ref/Basis	Description				
Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue	75,320,141	48,623,077	26,697,064	
E-OPS	Less: Operating & Maintenance Expense	53,961,075	34,263,840	19,697,235	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	7,158,255	4,943,157	2,215,098	
E-OTX	Less: Taxes Other than FIT	5,086,939	4,109,385	977,554	
	Net Operating Income Before FIT	9,113,872	5,306,695	3,807,177	
E-INT	Less: Monthly Interest Expense	4,508,339	2,911,173	1,597,166	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(15,881)	15,881	
E-SCM	Plus: Schedule M Adjustments	(21,998,329)	(14,672,867)	(7,325,462)	
	Taxable Net Operating Income	(17,392,796)	(12,261,464)	(5,131,332)	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	(6,087,478)	(4,291,512)	(1,795,966)	
1	Production Tax Credit	(5,455)	(3,559)	(1,896)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	(6,092,933)	(4,295,071)	(1,797,862)	
E-DTE	Deferred FIT	8,084,558	5,380,222	2,704,336	
1	411400 Amortized Investment Tax Credit - Noxon	(14,738)	(9,615)	(5,123)	
	Total Net FIT/Deferred FIT	1,976,887	1,075,536	901,351	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended September 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX/AMTX	Book Depreciation & Amortization	2,865,809	4,757,781	7,623,590	1,886,558	3,129,738	5,016,296	979,251	1,628,043	2,607,294
12	997001 Contributions In Aid of Construction	0	387,935	387,935	0	251,145	251,145	0	136,790	136,790
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	416,735	416,735	0	279,333	279,333	0	137,402	137,402
99	997007 Idaho PCA	(168,847)	0	(168,847)	0	0	0	(168,847)	0	(168,847)
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	(1,839)	(1,839)	0	(980)	(980)
4	997015 Airplane Lease Payments	0	32,091	32,091	0	21,510	21,510	0	10,581	10,581
12	997016 Redemption Expense Amortization	0	131,708	131,708	0	85,266	85,266	0	46,442	46,442
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	378,017	0	378,017	95,759	0	95,759	282,258	0	282,258
1	997019 CSS Temporary Service Fees	34,110	0	34,110	6,300	0	6,300	27,810	0	27,810
4	997020 FAS87 Current Pension Accrual	0	(20,393,613)	(20,393,613)	0	(13,669,635)	(13,669,635)	0	(6,723,978)	(6,723,978)
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	28,280	0	28,280	20,881	0	20,881	7,399	0	7,399
12	997032 Interest Rate Swaps	0	73,933	73,933	0	47,863	47,863	0	26,070	26,070
99	997033 BPA Residential Exchange	(129,939)	0	(129,939)	(103,474)	0	(103,474)	(26,465)	0	(26,465)
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	(31,793)	(31,793)	0	(20,742)	(20,742)	0	(11,051)	(11,051)
99	997043 Washington Deferred Power Costs	(351,760)	0	(351,760)	(351,760)	0	(351,760)	0	0	0
1	997044 Non-Monetary Power Costs	0	15,194	15,194	0	9,913	9,913	0	5,281	5,281
1	997045 Section 199 Manufacturing Deduction	0	(246,472)	(246,472)	0	(160,798)	(160,798)	0	(85,674)	(85,674)
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)	22,204	0	22,204	0	0	0	22,204	0	22,204
12	997048 AFUDC	0	(189,064)	(189,064)	0	(122,398)	(122,398)	0	(66,666)	(66,666)
11	997049 Tax Depreciation	0	(10,321,231)	(10,321,231)	0	(6,761,335)	(6,761,335)	0	(3,559,896)	(3,559,896)
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	0	0	0	0	0	0	0	0
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 September 30, 2012	
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	10,874	11,796	33,333	5,793	39,126
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	15,258	77,693	92,951	12,677	50,687	63,364	2,581	27,006	29,587
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(7,055)	0	(7,055)	(9,906)	0	(9,906)	2,851	0	2,851
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	108,734	108,734	0	57,933	57,933
1	997073	DSIT Amortization - ID	(293,672)	0	(293,672)	0	0	0	(293,672)	0	(293,672)
11	997080	Book Transportation Depreciation	0	92,473	92,473	0	60,578	60,578	0	31,895	31,895
1	997081	Deferred Compensation	0	(15,774)	(15,774)	0	(10,573)	(10,573)	0	(5,201)	(5,201)
1	997082	Meal Disallowances	0	18,992	18,992	0	12,730	12,730	0	6,262	6,262
1	997083	Paid Time Off	0	3,283	3,283	0	2,201	2,201	0	1,082	1,082
2	997084	Customer Uncollectibles	0	30,189	30,189	0	19,828	19,828	0	10,361	10,361
99	997088	Deferred O&M Colstrip & CS2	5,163	0	5,163	(12,504)	0	(12,504)	17,667	0	17,667
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	48,979	0	48,979	48,979	0	48,979	0	0	0
99	997092	Smart Grid	0	0	0	0	0	0	0	0	0
99	997093	EWEB Renewable Energy Credits	39,871	0	39,871	39,871	0	39,871	0	0	0
99	997094	Palouse Wind & Thornton	(47,505)	0	(47,505)	(47,505)	0	(47,505)	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			2,981,096	(24,979,425)	(21,998,329)	1,984,053	(16,656,920)	(14,672,867)	997,043	(8,322,505)	(7,325,462)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.680%	34.320%
E-ALL	3	Direct Distribution Operating Expense	100.000%	62.642%	37.358%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.707%	36.293%
E-ALL	11	Book Depreciation	100.000%	65.509%	34.491%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.739%	35.261%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended September 30, 2012	
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	8,083,602	8,083,602	0	5,390,388	5,390,388	0	2,693,214	2,693,214
99	410100	Deferred Federal Income Tax Expense - Washington	212,875	0	212,875	212,875	0	212,875	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	108,126	0	108,126	0	0	0	108,126	0	108,126
	410100	Total	321,001	8,083,602	8,404,603	212,875	5,390,388	5,603,263	108,126	2,693,214	2,801,340
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(12,173)	(12,173)	0	(8,117)	(8,117)	0	(4,056)	(4,056)
99	411100	Deferred Federal Income Tax Expense - Washington	(214,924)	0	(214,924)	(214,924)	0	(214,924)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(92,948)	0	(92,948)	0	0	0	(92,948)	0	(92,948)
	411100	Total	(307,872)	(12,173)	(320,045)	(214,924)	(8,117)	(223,041)	(92,948)	(4,056)	(97,004)
Total Deferred Federal Income Tax Expense			13,129	8,071,429	8,084,558	(2,049)	5,382,271	5,380,222	15,178	2,689,158	2,704,336

E-ALL	14	Net Allocated Schedule M's	100.000%	66.683%	33.317%
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 September 30, 2012	
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	94,599	94,599	0	61,716	61,716	0	32,883	32,883
1	408150	R&P Property Tax--Production	0	1,015,805	1,015,805	0	662,711	662,711	0	353,094	353,094
1	408180	R&P Property Tax--Transmission	0	347,993	347,993	0	227,031	227,031	0	120,962	120,962
1	409100	State Income Tax--Montana & Oregon	0	(371)	(371)	0	(242)	(242)	0	(129)	(129)
TOTAL PRODUCTION & TRANSMISSION			0	1,458,026	1,458,026	0	951,216	951,216	0	506,810	506,810
DISTRIBUTION											
99	408110	State Excise Tax	1,459,553	0	1,459,553	1,459,553	0	1,459,553	0	0	0
99	408120	Municipal Occupation & License Tax	1,610,462	0	1,610,462	1,344,741	0	1,344,741	265,721	0	265,721
99	408160	Miscellaneous State or Local Tax--WA & ID	8	0	8	0	0	0	8	0	8
99	408170	R&P Property Tax--Distribution	560,213	0	560,213	353,875	0	353,875	206,338	0	206,338
99	409100	State Income Tax--Idaho	(1,323)	0	(1,323)	0	0	0	(1,323)	0	(1,323)
TOTAL DISTRIBUTION			3,628,913	0	3,628,913	3,158,169	0	3,158,169	470,744	0	470,744
TOTAL TAXES OTHER THAN FIT			3,628,913	1,458,026	5,086,939	3,158,169	951,216	4,109,385	470,744	506,810	977,554

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID: E-PLT-1A
ELECTRIC UTILITY PLANT		
For Month Ended September 30, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	9,408,333	9,408,333	0	6,137,996	6,137,996	0	3,270,337	3,270,337
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,304,800	1,304,800	0	695,200	695,200
1	182381	CDA Settlement	0	38,526,149	38,526,149	0	25,134,460	25,134,460	0	13,391,689	13,391,689
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,737,710	29,340,414	0	15,311,508	15,311,508
1	303000	Misc Intangible Plant- (C-IPL)	153,179	2,041,168	2,194,347	153,179	1,331,658	1,484,837	0	709,510	709,510
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,936,947	30,139,817	32,076,764	1,913,423	20,202,418	22,115,841	23,524	9,937,399	9,960,923
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,132,537	2,132,537	0	1,429,418	1,429,418	0	703,119	703,119
		TOTAL INTANGIBLE PLANT	2,692,830	128,297,222	130,990,052	2,669,306	84,278,460	86,947,766	23,524	44,018,762	44,042,286
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	2,230,395	2,230,395	0	1,455,110	1,455,110	0	775,285	775,285
1	311XXX	Structures & Improvements	0	125,995,676	125,995,676	0	82,199,579	82,199,579	0	43,796,097	43,796,097
1	312000	Boiler Plant	0	170,346,047	170,346,047	0	111,133,761	111,133,761	0	59,212,286	59,212,286
1	313000	Generators	0	6,770	6,770	0	4,417	4,417	0	2,353	2,353
1	314000	Turbogenerator Units	0	51,922,158	51,922,158	0	33,874,016	33,874,016	0	18,048,142	18,048,142
1	315000	Accessory Electric Equipment	0	27,409,229	27,409,229	0	17,881,781	17,881,781	0	9,527,448	9,527,448
1	316000	Miscellaneous Power Plant Equipment	0	15,834,252	15,834,252	0	10,330,266	10,330,266	0	5,503,986	5,503,986
		TOTAL STEAM PRODUCTION PLANT	0	393,744,527	393,744,527	0	256,878,930	256,878,930	0	136,865,597	136,865,597
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	57,090,981	57,090,981	0	37,246,156	37,246,156	0	19,844,825	19,844,825
1	331XXX	Structures & Improvements	0	43,884,951	43,884,951	0	28,630,542	28,630,542	0	15,254,409	15,254,409
1	332XXX	Reservoirs, Dams, & Waterways	0	123,789,926	123,789,926	0	80,760,548	80,760,548	0	43,029,378	43,029,378
1	333000	Waterwheels, Turbines, & Generators	0	163,042,942	163,042,942	0	106,369,215	106,369,215	0	56,673,727	56,673,727
1	334000	Accessory Electric Equipment	0	34,001,450	34,001,450	0	22,182,546	22,182,546	0	11,818,904	11,818,904
1	335XXX	Miscellaneous Power Plant Equipment	0	8,114,975	8,114,975	0	5,294,210	5,294,210	0	2,820,765	2,820,765
1	336000	Roads, Railroads, & Bridges	0	2,020,756	2,020,756	0	1,318,341	1,318,341	0	702,415	702,415
		TOTAL HYDRAULIC PRODUCTION PLANT	0	431,945,981	431,945,981	0	281,801,558	281,801,558	0	150,144,423	150,144,423
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,167	905,167	0	590,531	590,531	0	314,636	314,636
1	341000	Structures & Improvements	0	16,486,641	16,486,641	0	10,755,885	10,755,885	0	5,730,756	5,730,756
1	342000	Fuel Holders, Producers, & Accessories	0	21,168,580	21,168,580	0	13,810,382	13,810,382	0	7,358,198	7,358,198
1	343000	Prime Movers	0	21,876,781	21,876,781	0	14,272,412	14,272,412	0	7,604,369	7,604,369
1	344000	Generators	0	203,139,255	203,139,255	0	132,528,050	132,528,050	0	70,611,205	70,611,205
1	344010	Generators - Solar	0	149,250	149,250	0	97,371	97,371	0	51,879	51,879
1	345000	Accessory Electric Equipment	0	17,081,242	17,081,242	0	11,143,802	11,143,802	0	5,937,440	5,937,440
1	345010	Accessory Electric Equipment - Solar	0	33,048	33,048	0	21,561	21,561	0	11,487	11,487
1	346000	Miscellaneous Power Plant Equipment	0	1,713,064	1,713,064	0	1,117,603	1,117,603	0	595,461	595,461
		TOTAL OTHER PRODUCTION PLANT	0	282,553,028	282,553,028	0	184,337,597	184,337,597	0	98,215,431	98,215,431
		TOTAL PRODUCTION PLANT	0	1,108,243,536	1,108,243,536	0	723,018,085	723,018,085	0	385,225,451	385,225,451

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended September 30, 2012		
Average of Monthly Averages Basis		

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	19,333,971	19,333,971	0	12,613,483	12,613,483	0	6,720,488	6,720,488
1	352XXX	Structures & Improvements	0	16,819,341	16,819,341	0	10,972,938	10,972,938	0	5,846,403	5,846,403
1	353000	Station Equipment	0	207,350,782	207,350,782	0	135,275,650	135,275,650	0	72,075,132	72,075,132
1	354000	Towers & Fixtures	0	17,122,524	17,122,524	0	11,170,735	11,170,735	0	5,951,789	5,951,789
1	355000	Poles & Fixtures	0	147,219,531	147,219,531	0	96,046,022	96,046,022	0	51,173,509	51,173,509
1	356000	Overhead Conductors & Devices	0	113,061,001	113,061,001	0	73,760,997	73,760,997	0	39,300,004	39,300,004
1	357000	Underground Conduit	0	2,605,487	2,605,487	0	1,699,820	1,699,820	0	905,667	905,667
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,520,139	1,520,139	0	809,933	809,933
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,221,453	1,221,453	0	650,793	650,793
TOTAL TRANSMISSION PLANT			0	527,714,955	527,714,955	0	344,281,237	344,281,237	0	183,433,718	183,433,718
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	1,862,744	0	1,862,744	160,933	0	160,933	1,701,811	0	1,701,811
99	361000	Structures & Improvements	17,687,218	0	17,687,218	12,485,345	0	12,485,345	5,201,873	0	5,201,873
99	362000	Station Equipment	106,923,548	0	106,923,548	69,784,024	0	69,784,024	37,139,524	0	37,139,524
99	364000	Poles, Towers, & Fixtures	254,354,917	0	254,354,917	156,142,291	0	156,142,291	98,212,626	0	98,212,626
99	365000	Overhead Conductors & Devices	170,947,737	0	170,947,737	105,907,365	0	105,907,365	65,040,372	0	65,040,372
99	366000	Underground Conduit	84,422,122	0	84,422,122	52,915,466	0	52,915,466	31,506,656	0	31,506,656
99	367000	Underground Conductors & Devices	139,651,619	0	139,651,619	89,741,212	0	89,741,212	49,910,407	0	49,910,407
99	368000	Line Transformers	197,053,617	0	197,053,617	131,185,115	0	131,185,115	65,868,502	0	65,868,502
99	369XXX	Services	126,591,336	0	126,591,336	79,441,313	0	79,441,313	47,150,023	0	47,150,023
99	370000	Meters	47,967,120	0	47,967,120	26,944,980	0	26,944,980	21,022,140	0	21,022,140
99	373XXX	Street Light & Signal Systems	35,615,025	0	35,615,025	21,402,226	0	21,402,226	14,212,799	0	14,212,799
TOTAL DISTRIBUTION PLANT			1,187,661,634	0	1,187,661,634	749,451,208	0	749,451,208	438,210,426	0	438,210,426
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,076,471	3,095,087	4,171,558	370,266	2,074,606	2,444,872	706,205	1,020,481	1,726,686
4	390XXX	Structures & Improvements	11,713,290	50,393,979	62,107,269	5,750,567	33,778,580	39,529,147	5,962,723	16,615,399	22,578,122
4	391XXX	Office Furniture & Equipment	2,641,107	37,263,329	39,904,436	2,626,458	24,977,237	27,603,695	14,649	12,286,092	12,300,741
4	392XXX	Transportation Equipment	12,635,103	8,136,355	20,771,458	9,160,548	5,453,717	14,614,265	3,474,555	2,682,638	6,157,193
4	393000	Stores Equipment	286,235	1,702,610	1,988,845	123,355	1,141,242	1,264,597	162,880	561,368	724,248
4	394000	Tools, Shop & Garage Equipment	1,557,875	6,578,184	8,136,059	1,179,903	4,409,291	5,589,194	377,972	2,168,893	2,546,865
4	395000	Laboratory Equipment	283,910	1,174,543	1,458,453	185,439	787,284	972,723	98,471	387,259	485,730
4	396XXX	Power Operated Equipment	27,860,952	10,299,866	38,160,818	17,035,740	6,903,897	23,939,637	10,825,212	3,395,969	14,221,181
4	397XXX	Communications Equipment	14,310,124	50,570,589	64,880,713	8,358,320	33,896,960	42,255,280	5,951,804	16,673,629	22,625,433
4	398000	Miscellaneous Equipment	2,371	312,486	314,857	31	209,456	209,487	2,340	103,030	105,370
TOTAL GENERAL PLANT			72,367,438	169,527,028	241,894,466	44,790,627	113,632,270	158,422,897	27,576,811	55,894,758	83,471,569
TOTAL PLANT IN SERVICE			1,262,721,902	1,933,782,741	3,196,504,643	796,911,141	1,265,210,052	2,062,121,193	465,810,761	668,572,689	1,134,383,450

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended September 30, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(277,404,004)	(277,404,004)	0	(180,978,372)	(180,978,372)	0	(96,425,632)	(96,425,632)
E-ADEP		Hydro Production Plant	0	(113,247,342)	(113,247,342)	0	(73,882,566)	(73,882,566)	0	(39,364,776)	(39,364,776)
E-ADEP		Other Production Plant	0	(77,107,747)	(77,107,747)	0	(50,305,094)	(50,305,094)	0	(26,802,653)	(26,802,653)
E-ADEP		Transmission Plant	0	(180,897,183)	(180,897,183)	0	(118,017,322)	(118,017,322)	0	(62,879,861)	(62,879,861)
E-ADEP		Distribution Plant	(364,038,084)	0	(364,038,084)	(224,743,008)	0	(224,743,008)	(139,295,076)	0	(139,295,076)
E-ADEP		General Plant	(20,895,467)	(61,419,815)	(82,315,282)	(11,928,908)	(41,169,088)	(53,097,996)	(8,966,559)	(20,250,727)	(29,217,286)
TOTAL ACCUMULATED DEPRECIATION			(384,933,551)	(710,076,091)	(1,095,009,642)	(236,671,916)	(464,352,442)	(701,024,358)	(148,261,635)	(245,723,649)	(393,985,284)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(6,782,879)	(6,782,879)	0	(4,425,150)	(4,425,150)	0	(2,357,729)	(2,357,729)
E-AAMT		Distribution-Franchises/Misc Intangibles	(87,246)	0	(87,246)	(87,246)	0	(87,246)	0	0	0
E-AAMT		General Plant - 303000	0	(35,622)	(35,622)	0	(23,240)	(23,240)	0	(12,382)	(12,382)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(352,614)	(16,359,412)	(16,712,026)	(350,253)	(10,965,550)	(11,315,803)	(2,361)	(5,393,862)	(5,396,223)
E-AAMT		General Plant - 390200, 396200	(120,801)	(150,182)	(270,983)	(117,232)	(100,665)	(217,897)	(3,569)	(49,517)	(53,086)
TOTAL ACCUMULATED AMORTIZATION			(560,661)	(23,328,095)	(23,888,756)	(554,731)	(15,514,605)	(16,069,336)	(5,930)	(7,813,490)	(7,819,420)
TOTAL ACCUMULATED DEPR/AMORT			(385,494,212)	(733,404,186)	(1,118,898,398)	(237,226,647)	(479,867,047)	(717,093,694)	(148,267,565)	(253,537,139)	(401,804,704)
NET ELECTRIC UTILITY PLANT before DFIT			877,227,690	1,200,378,555	2,077,606,245	559,684,494	785,343,005	1,345,027,499	317,543,196	415,035,550	732,578,746
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	(380,881)	(380,881)	0	(248,487)	(248,487)	0	(132,394)	(132,394)
12		ADFIT - Electric Plant In Service (282900)	0	(278,087,510)	(278,087,510)	0	(180,031,073)	(180,031,073)	0	(98,056,437)	(98,056,437)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(26,648,496)	(26,648,496)	0	(17,862,220)	(17,862,220)	0	(8,786,276)	(8,786,276)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(280,990)	(280,990)	0	(188,345)	(188,345)	0	(92,645)	(92,645)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	(3,292,917)	(3,292,917)	0	(2,148,299)	(2,148,299)	0	(1,144,618)	(1,144,618)
1		ADFIT - CDA IPA Fund Deposit (283325)	0	(700,000)	(700,000)	0	(456,680)	(456,680)	0	(243,320)	(243,320)
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(13,484,152)	(13,484,152)	0	(8,797,061)	(8,797,061)	0	(4,687,091)	(4,687,091)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,725,936)	(4,725,936)	0	(3,059,524)	(3,059,524)	0	(1,666,412)	(1,666,412)
TOTAL ACCUMULATED DFIT			0	(327,600,882)	(327,600,882)	0	(212,791,689)	(212,791,689)	0	(114,809,193)	(114,809,193)
NET ELECTRIC UTILITY PLANT			877,227,690	872,777,673	1,750,005,363	559,684,494	572,551,316	1,132,235,810	317,543,196	300,226,357	617,769,553

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.739%	35.261%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Month Ended September 30, 2012
Average of Monthly Averages Basis

Report ID:
E-APL-1A

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		877,227,690	872,777,673	1,750,005,363	559,684,494	572,551,316	1,132,235,810	317,543,196	300,226,357	617,769,553
	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	(1,068,986)	0	(1,068,986)	1,068,986	0	1,068,986
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)		(2,546,330)	0	(2,546,330)	(816,055)	0	(816,055)	(1,730,275)	0	(1,730,275)
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)		6,849,453	0	6,849,453	4,397,944	0	4,397,944	2,451,509	0	2,451,509
99	ADFIT - Kettle Falls Disallowed (190420)		347,855	0	347,855	347,855	0	347,855	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)		1,085,195	0	1,085,195	0	0	0	1,085,195	0	1,085,195
99	ADFIT - Boulder Park Disallowed (190040)		530,182	0	530,182	0	0	0	530,182	0	530,182
99	Investment in WNP3 Exchange Power (124900, 124930)		17,047,738	0	17,047,738	17,047,738	0	17,047,738	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(3,063,769)	0	(3,063,769)	(3,063,769)	0	(3,063,769)	0	0	0
99	CDA Lake Settlement - WA (182382)		1,248,637	0	1,248,637	1,248,637	0	1,248,637	0	0	0
99	CDA Lake Settlement - ID (186382)		249,090	0	249,090	0	0	0	249,090	0	249,090
99	ADFIT - CDA Lake Settlement - Direct (283382)		(524,206)	0	(524,206)	(437,024)	0	(437,024)	(87,182)	0	(87,182)
99	CDA CDR Fund - Direct (182324)		90,826	0	90,826	90,826	0	90,826	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		(31,789)	0	(31,789)	(31,789)	0	(31,789)	0	0	0
99	Spokane River Relicensing (182322)		645,327	0	645,327	598,712	0	598,712	46,615	0	46,615
99	ADFIT - Spokane River Relicensing (283322)		(225,840)	0	(225,840)	(209,530)	0	(209,530)	(16,310)	0	(16,310)
99	Spokane River PM&Es (182323)		597,269	0	597,269	380,177	0	380,177	217,092	0	217,092
99	ADFIT - Spokane River PM&Es (283323)		(209,068)	0	(209,068)	(133,086)	0	(133,086)	(75,982)	0	(75,982)
99	Montana Riverbed Settlement (186360)		4,361,596	0	4,361,596	2,903,831	0	2,903,831	1,457,765	0	1,457,765
99	ADFIT - Montana Riverbed Settlement (283365)		(1,526,559)	0	(1,526,559)	(1,016,342)	0	(1,016,342)	(510,217)	0	(510,217)
99	Lancaster Generation (182312)		4,363,333	0	4,363,333	4,363,333	0	4,363,333	0	0	0
99	ADFIT - Lancaster Generation (283312)		(1,527,167)	0	(1,527,167)	(1,527,167)	0	(1,527,167)	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)		11,876	0	11,876	11,876	0	11,876	0	0	0
99	ADFIT - Palouse Wind & Thornton Sw St (283810)		(4,157)	0	(4,157)	(4,157)	0	(4,157)	0	0	0
4	Customer Advances (252000)		(891,923)	(1,550)	(893,473)	(229,206)	(1,039)	(230,245)	(662,717)	(511)	(663,228)
99	Customer Deposits (235199)		(2,337,271)	0	(2,337,271)	(2,337,271)	0	(2,337,271)	0	0	0
C-WKC	Working Capital		18,188,000	7,739,330	25,927,330	18,188,000	0	18,188,000	0	7,739,330	7,739,330
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		35,398,946	7,737,780	43,136,726	34,567,821	(1,039)	34,566,782	831,125	7,738,819	8,569,944
	NET RATE BASE		912,626,636	880,515,453	1,793,142,089	594,252,315	572,550,277	1,166,802,592	318,374,321	307,965,176	626,339,497

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.739%	35.261%
E-ALL	13	Net Electric General Plant	100.000%	66.002%	33.998%
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 September 30, 2012	
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)	894,579	894,579			894,579	894,579		583,623	583,623		310,956	310,956	
1	Hydro (ED-AN)	741,570	741,570			741,570	741,570		483,800	483,800		257,770	257,770	
1	Other (ED-AN)	698,421	698,421			698,421	698,421		455,650	455,650		242,771	242,771	
Total Electric Production		2,334,570	2,334,570			2,334,570	2,334,570		1,523,073	1,523,073		811,497	811,497	
Electric Transmission														
1	ED-AN	896,807	896,807			896,807	896,807		585,077	585,077		311,730	311,730	
Total Electric Transmission		896,807	896,807			896,807	896,807		585,077	585,077		311,730	311,730	
Electric Distribution														
	ED-ID	926,940	926,940			926,940	926,940					926,940	926,940	
	ED-WA	1,747,202	1,747,202			1,747,202	1,747,202	1,747,202		1,747,202				
Total Electric Distribution		2,674,142	2,674,142			2,674,142	2,674,142	1,747,202		1,747,202		926,940	926,940	
Gas Underground Storage														
	GD-AN	52,261	52,261											
	GD-OR	9,393		9,393										
Total Gas Underground Storage		61,654	52,261	9,393										
Gas Distribution														
	GD-AN	0	0											
	GD-ID	307,724	307,724											
	GD-WA	581,631	581,631											
	GD-OR	317,591		317,591										
Total Gas Distribution		1,206,946	889,355	317,591										
General Plant														
4	ED-AN	217,002	217,002			217,002	217,002		145,454	145,454		71,548	71,548	
	ED-ID	24,007	24,007			24,007	24,007				24,007		24,007	
	ED-WA	95,136	95,136			95,136	95,136	95,136		95,136				
7,4	CD-AA	929,010	669,296	184,771	74,943	669,296	669,296		448,622	448,622		220,674	220,674	
9,4	CD-AN	32,311	25,416	6,895		25,416	25,416		17,036	17,036		8,380	8,380	
9	CD-ID	35,479	27,908	7,571		27,908	27,908				27,908		27,908	
9	CD-WA	12,396	9,751	2,645		9,751	9,751	9,751		9,751				
8	GD-AA	14,566	10,390	4,176										
	GD-AN	2,452	2,452											
	GD-ID	5,995	5,995											
	GD-WA	20,758	20,758											
	GD-OR	21,339		21,339										
Total General Plant		1,410,451	1,068,516	241,477	100,458	156,802	911,714	1,068,516	104,887	611,112	715,999	51,915	300,602	352,517
Total Depreciation Expense		8,584,570	6,974,035	1,183,093	427,442	2,830,944	4,143,091	6,974,035	1,852,089	2,719,262	4,571,351	978,855	1,423,829	2,402,684

Allocation Ratios:		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	65.240%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.029%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%			32.971%

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended September 30, 2012	
Average of Monthly Averages Basis	

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		49,930	49,930		26,603	26,603		
1	Misc Intangible Plt (303000)	ED-AN	9,168	9,168		9,168	9,168		5,981	5,981		3,187	3,187		
Total Production/Transmission			85,701	85,701		85,701	85,701		55,911	55,911		29,790	29,790		
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															
9,1		CD-AN	811	638	173		638	638		416	416		222	222	
		GD-ID	338		338										
		GD-WA	1,944		1,944										
		GD-OR	648		648										
Total General Plant - 303000			3,741	638	2,455	648	638	638		416	416		222	222	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	702,337	505,991	139,688	56,658	505,991	505,991		339,161	339,161		166,830	166,830	
4		ED-AN	19,812	19,812			19,812	19,812		13,280	13,280		6,532	6,532	
		ED-ID	396	396			396	396				396	396		
		ED-WA	32,219	32,219			32,219	32,219	32,219						
8		GD-AA	36,196		25,819	10,377									
		GD-AN	197		197										
		GD-OR	21		21										
Total Miscellaneous IT Intangible Plt - 3031XX			791,178	558,418	165,704	67,056	525,803	525,803	32,219	352,441	384,660	396	173,362	173,758	
Gas Underground Storage															
		GD-AN	19		19										
Total Gas Underground Storage			19		19										
General Plant - 390200, 396200															
7,4		CD-AA	2,424	1,746	482	196	1,746	1,746		1,170	1,170		576	576	
4		ED-AN	802	802			802	802		538	538		264	264	
		GD-OR	373		373										
Total General Plant - 390200, 396200			3,599	2,548	482	569	2,548	2,548		1,708	1,708		840	840	
Total Amortization Expense			886,488	649,555	168,660	68,273	34,865	614,690	649,555	34,469	410,476	444,945	396	204,214	204,610

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	65.240%	34.760%					
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.029%	32.971%					
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%									

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended September 30, 2012	
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)	(277,404,004)	(277,404,004)			(277,404,004)	(277,404,004)		(180,978,372)	(180,978,372)		(96,425,632)	(96,425,632)	
1	Hydro (ED-AN)	(113,247,342)	(113,247,342)			(113,247,342)	(113,247,342)		(73,882,566)	(73,882,566)		(39,364,776)	(39,364,776)	
1	Other (ED-AN)	(77,107,747)	(77,107,747)			(77,107,747)	(77,107,747)		(50,305,094)	(50,305,094)		(26,802,653)	(26,802,653)	
Total Electric Production		(467,759,093)	(467,759,093)			(467,759,093)	(467,759,093)		(305,166,032)	(305,166,032)		(162,593,061)	(162,593,061)	
Electric Transmission														
1	ED-AN	(180,897,183)	(180,897,183)			(180,897,183)	(180,897,183)		(118,017,322)	(118,017,322)		(62,879,861)	(62,879,861)	
Total Electric Transmission		(180,897,183)	(180,897,183)			(180,897,183)	(180,897,183)		(118,017,322)	(118,017,322)		(62,879,861)	(62,879,861)	
Electric Distribution														
	ED-ID	(139,295,076)	(139,295,076)			(139,295,076)	(139,295,076)					(139,295,076)	(139,295,076)	
	ED-WA	(224,743,008)	(224,743,008)			(224,743,008)	(224,743,008)	(224,743,008)		(224,743,008)				
Total Electric Distribution		(364,038,084)	(364,038,084)			(364,038,084)	(364,038,084)	(224,743,008)		(224,743,008)		(139,295,076)	(139,295,076)	
Gas Underground Storage														
	GD-AN	(12,278,195)		(12,278,195)										
	GD-OR	(375,935)				(375,935)								
Total Gas Underground Storage		(12,654,130)		(12,278,195)		(375,935)								
Gas Distribution														
	GD-AN	(1,419,766)		(1,419,766)										
	GD-ID	(52,160,099)		(52,160,099)										
	GD-WA	(102,805,445)		(102,805,445)										
	GD-OR	(86,821,178)				(86,821,178)								
Total Gas Distribution		(243,206,488)		(156,385,310)		(86,821,178)								
General Plant														
4	ED-AN	(33,239,628)	(33,239,628)				(33,239,628)		(22,280,190)	(22,280,190)		(10,959,438)	(10,959,438)	
	ED-ID	(5,369,320)	(5,369,320)			(5,369,320)	(5,369,320)				(5,369,320)	(5,369,320)	(5,369,320)	
	ED-WA	(10,311,714)	(10,311,714)			(10,311,714)	(10,311,714)	(10,311,714)		(10,311,714)				
7,4	CD-AA	(27,356,514)	(19,708,727)	(5,440,937)	(2,206,850)	(19,708,727)	(19,708,727)		(13,210,563)	(13,210,563)		(6,498,164)	(6,498,164)	
9,4	CD-AN	(10,769,581)	(8,471,460)	(2,298,121)		(8,471,460)	(8,471,460)		(5,678,335)	(5,678,335)		(2,793,125)	(2,793,125)	
9	CD-ID	(4,573,091)	(3,597,239)	(975,852)		(3,597,239)	(3,597,239)				(3,597,239)		(3,597,239)	
9	CD-WA	(2,055,903)	(1,617,194)	(438,709)		(1,617,194)	(1,617,194)	(1,617,194)		(1,617,194)				
8	GD-AA	(1,266,538)		(903,434)	(363,104)									
	GD-AN	(851,042)		(851,042)										
	GD-ID	(945,188)		(945,188)										
	GD-WA	(2,166,881)		(2,166,881)										
	GD-OR	(3,520,506)			(3,520,506)									
Total General Plant		(102,425,906)	(82,315,282)	(14,020,164)	(6,090,460)	(20,895,467)	(61,419,815)	(82,315,282)	(11,928,908)	(41,169,088)	(53,097,996)	(8,966,559)	(20,250,727)	(29,217,286)
Total Accumulated Depreciation		(1,370,980,884)	(1,095,009,642)	(182,683,669)	(93,287,573)	(384,933,551)	(710,076,091)	(1,095,009,642)	(236,671,916)	(464,352,442)	(701,024,358)	(148,261,635)	(245,723,649)	(393,985,284)

Allocation Ratios:		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	34.760%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	32.971%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-1A
For Month Ended September 30, 2012	
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																		
I	Franchises (302000)	ED-AN	(6,199,887)	(6,199,887)		(6,199,887)	(6,199,887)		(4,044,806)	(4,044,806)		(2,155,081)	(2,155,081)					
I	Misc Intangible Plt (303000)	ED-AN	(582,992)	(582,992)		(582,992)	(582,992)		(380,344)	(380,344)		(202,648)	(202,648)					
Total Production/Transmission			(6,782,879)	(6,782,879)		(6,782,879)	(6,782,879)		(4,425,150)	(4,425,150)		(2,357,729)	(2,357,729)					
Distribution																		
	Franchises (302000)	ED-WA	(65,732)	(65,732)		(65,732)	(65,732)		(65,732)	(65,732)								
	Misc Intangible Plt (303000)	ED-WA	(21,514)	(21,514)		(21,514)	(21,514)		(21,514)	(21,514)								
Total Distribution			(87,246)	(87,246)		(87,246)	(87,246)		(87,246)	(87,246)								
General Plant - 303000																		
9,1		CD-AN	(45,285)	(35,622)	(9,663)		(35,622)	(35,622)		(23,240)	(23,240)		(12,382)	(12,382)				
		GD-ID	(41,786)		(41,786)													
		GD-WA	(93,575)		(93,575)													
		GD-OR	(46,422)		(46,422)													
Total General Plant - 303000			(227,068)	(35,622)	(145,024)	(46,422)		(35,622)	(35,622)		(23,240)	(23,240)		(12,382)	(12,382)			
Miscellaneous IT Intangible Plant - 3031XX																		
7,4		CD-AA	(21,513,452)	(15,499,151)	(4,278,810)	(1,735,491)		(15,499,151)	(15,499,151)		(10,388,926)	(10,388,926)		(5,110,225)	(5,110,225)			
4		ED-AN	(860,261)	(860,261)				(860,261)	(860,261)		(576,624)	(576,624)		(283,637)	(283,637)			
		ED-ID	(2,361)	(2,361)				(2,361)	(2,361)					(2,361)	(2,361)			
		ED-WA	(350,253)	(350,253)				(350,253)	(350,253)	(350,253)	(350,253)							
8		GD-AA	(657,295)		(468,855)	(188,440)												
		GD-AN	(14,553)		(14,553)													
		GD-OR	(47,100)		(47,100)													
Total Miscellaneous IT Intangible Plant - 3031XX			(23,445,275)	(16,712,026)	(4,762,218)	(1,971,031)		(352,614)	(16,359,412)	(16,712,026)		(350,253)	(10,965,550)	(11,315,803)		(2,361)	(5,393,862)	(5,396,223)
Gas Underground Storage																		
		GD-AN	(239,338)		(239,338)													
Total Gas Underground Storage			(239,338)		(239,338)													
General Plant - 390200, 396200																		
7,4		CD-AA	(150,524)	(108,443)	(29,938)	(12,143)		(108,443)	(108,443)		(72,688)	(72,688)		(35,755)	(35,755)			
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	(41,739)	(41,739)				(41,739)	(41,739)		(27,977)	(27,977)		(13,762)	(13,762)			
		ED-WA	(110,678)	(110,678)				(110,678)	(110,678)	(110,678)	(110,678)							
		GD-WA	(1,863)		(1,863)													
		GD-OR	(47,940)		(47,940)													
Total General Plant - 390200, 396200			(365,613)	(270,983)	(34,547)	(60,083)		(120,801)	(150,182)	(270,983)		(117,232)	(100,665)	(217,897)		(3,569)	(49,517)	(53,086)
Total Accumulated Amortization			(31,147,419)	(23,888,756)	(5,181,127)	(2,077,536)		(560,661)	(23,328,095)	(23,888,756)		(554,731)	(15,514,605)	(16,069,336)		(5,930)	(7,813,490)	(7,819,420)

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		65.240%	34.760%				
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio		67.029%	32.971%				
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%									

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 2012	
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	3,939,109	0	0	2,837,892	2,837,892	0	0	783,449	783,449	0	317,768	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	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	5,748,207	480,611	1,973,731	3,293,865	5,748,207	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,881,304	0	0	0	0	1,881,304	0	0	1,881,304	0	0	0
99		GD-OR / AS	3,345,356	0	0	0	0	0	0	0	0	3,345,356	0	3,345,356
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	59,322,298	0	0	42,738,156	42,738,156	0	0	11,798,612	11,798,612	0	4,785,530	4,785,530
9		CD-WA / ID / AN	17,315,956	5,269,956	3,988,991	4,361,957	13,620,904	1,429,623	1,082,126	1,183,303	3,695,052	0	0	0
		TOTAL ACCOUNT	87,613,121	5,750,567	5,962,722	50,393,978	62,107,267	3,310,927	1,082,126	12,981,915	17,374,968	3,345,356	4,785,530	8,130,886
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	5,067,681	2,626,458	14,649	2,426,574	5,067,681	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	460,571	0	0	0	0	0	0	328,530	328,530	0	132,041	132,041
7		CD-AA	48,283,408	0	0	34,785,298	34,785,298	0	0	9,603,087	9,603,087	0	3,895,023	3,895,023
9		CD-WA / ID / AN	65,416	0	0	51,457	51,457	0	0	13,959	13,959	0	0	0
		TOTAL ACCOUNT	53,883,726	2,626,458	14,649	37,263,329	39,904,436	0	0	9,952,226	9,952,226	0	4,027,064	4,027,064
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,382,764	7,957,618	2,887,542	6,537,604	17,382,764	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,945,721	0	0	0	0	4,320,100	1,609,185	1,016,436	6,945,721	0	0	0
99		GD-OR / AS	2,379,217	0	0	0	0	0	0	0	0	2,379,217	0	2,379,217
8		GD-AA	0	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	42,739
9		CD-WA / ID / AN	3,822,743	1,202,930	587,014	1,217,064	3,007,008	326,328	159,244	330,163	815,735	0	0	0
		TOTAL ACCOUNT	31,060,242	9,160,548	3,474,556	8,136,355	20,771,459	4,646,428	1,768,429	1,451,970	7,866,827	2,379,217	42,739	2,421,956

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,025,801	112,615	148,135	1,332,765	1,593,515	30,550	40,186	361,550	432,286	0	0	0
		TOTAL ACCOUNT	2,562,628	123,354	162,880	1,702,610	1,988,844	114,821	40,186	361,550	516,557	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,294,568	1,151,597	370,781	1,772,190	3,294,568	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,128,663	0	0	0	0	1,254,065	444,947	429,651	2,128,663	0	0	0
99		GD-OR / AS	920,755	0	0	0	0	0	0	0	0	920,755	0	920,755
8		GD-AA	1,320,758	0	0	0	0	0	0	942,110	942,110	0	378,648	378,648
7		CD-AA	6,342,083	0	0	4,569,090	4,569,090	0	0	1,261,377	1,261,377	0	511,616	511,616
9		CD-WA / ID / AN	346,299	28,306	7,191	236,905	272,402	7,679	1,951	64,267	73,897	0	0	0
		TOTAL ACCOUNT	14,353,126	1,179,903	377,972	6,578,185	8,136,060	1,261,744	446,898	2,697,405	4,406,047	920,755	890,264	1,811,019
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,047,345	175,888	95,422	776,035	1,047,345	0	0	0	0	0	0	0
99		GD-WA / ID / AN	210,157	0	0	0	0	68,391	22,304	119,462	210,157	0	0	0
99		GD-OR / AS	187,966	0	0	0	0	0	0	0	0	187,966	0	187,966
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	196,889	9,552	3,049	142,274	154,875	2,591	827	38,596	42,014	0	0	0
		TOTAL ACCOUNT	2,080,574	185,440	98,471	1,174,543	1,458,454	70,982	23,131	287,683	381,796	187,966	52,358	240,324
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	36,553,505	16,766,569	10,417,596	9,369,340	36,553,505	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,184,790	0	0	0	0	2,571,294	783,002	830,494	4,184,790	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	42,872,076	17,035,740	10,825,212	10,299,866	38,160,818	2,644,314	893,579	1,084,837	4,622,730	43,834	44,694	88,528

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	46,232,227	7,993,131	2,763,492	35,475,604	46,232,227	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,006,657	0	0	0	0	556,417	450,240	0	1,006,657	0	0	0
99		GD-OR / AS	958,174	0	0	0	0	0	0	0	0	958,174	0	958,174
8		GD-AA	992,933	0	0	0	0	0	0	708,269	708,269	0	284,664	284,664
7		CD-AA	12,909,660	0	0	9,300,636	9,300,636	0	0	2,567,602	2,567,602	0	1,041,422	1,041,422
9		CD-WA / ID / AN	11,883,719	365,190	3,188,313	5,794,349	9,347,852	99,068	864,919	1,571,880	2,535,867	0	0	0
		TOTAL ACCOUNT	73,983,370	8,358,321	5,951,805	50,570,589	64,880,715	655,485	1,315,159	4,847,751	6,818,395	958,174	1,326,086	2,284,260
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	29,560	0	2,299	27,261	29,560	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	427,459	31	2,340	312,486	314,857	8	11	78,722	78,741	2,367	31,494	33,861
		TOTAL GENERAL PLANT	315,315,672	44,790,628	27,576,811	169,527,028	241,894,467	13,282,318	5,662,818	34,591,101	53,536,237	8,366,971	11,517,997	19,884,968

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-1A
For Month Ended September 30, 2012	
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	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,041,699	153,179	0	1,888,520	2,041,699	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	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	194,058	0	0	152,648	152,648	0	0	41,410	41,410	0	0	0
		TOTAL ACCOUNT	3,791,901	153,179	0	2,041,168	2,194,347	964,981	181,037	41,410	1,187,428	410,126	0	410,126
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,907,941	1,913,423	23,524	970,994	2,907,941	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	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440
8		GD-AA	2,141,898	0	0	0	0	0	0	1,527,837	1,527,837	0	614,061	614,061
7		CD-AA	40,487,512	0	0	29,168,823	29,168,823	0	0	8,052,561	8,052,561	0	3,266,128	3,266,128
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	45,583,791	1,913,423	23,524	30,139,817	32,076,764	0	0	9,580,398	9,580,398	46,440	3,880,189	3,926,629
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	248,546	0	0	248,546	248,546	0	0	0	0	0	0	0
99		GD-WA / ID / AN	19,337	0	0	0	0	0	0	19,337	19,337	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	2,615,056	0	0	1,883,991	1,883,991	0	0	520,108	520,108	0	210,957	210,957
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,884,170	0	0	2,132,537	2,132,537	0	0	539,445	539,445	1,231	210,957	212,188
		TOTAL	52,259,862	2,066,602	23,524	34,313,522	36,403,648	964,981	181,037	10,161,253	11,307,271	457,797	4,091,146	4,548,943

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-1A
For Month Ended September 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(34,934,813)	(25,168,437)	(6,948,185)	(2,818,191)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,881,567)	(1,480,059)	(401,508)	0
7	283750	CD-AA	(390,025)	(280,990)	(77,572)	(31,463)
		Total	(37,206,405)	(26,929,486)	(7,427,265)	(2,849,654)

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
COMMON WORKING CAPITAL
For Month Ended September 30, 2012
Average of Monthly Averages Basis

Report ID:
C-WKC-IA

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		729,890	729,890		729,890	729,890		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,242,642	1,242,642		1,242,642	1,242,642		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,339,826	6,339,826		4,986,511	4,986,511		1,353,315	1,353,315
1	154300	PLANT MATERIALS & OPER SUP-CS2		265,761	265,761		209,031	209,031		56,730	56,730
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		720,388	720,388		566,612	566,612		153,776	153,776
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		6,217	6,217		4,890	4,890		1,327	1,327
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(241)	(241)		(190)	(190)		(51)	(51)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(71)	(71)		(56)	(56)		(15)	(15)
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000	0		0
TOTAL			18,188,000	9,304,412	27,492,412	18,188,000	7,739,330	25,927,330	0	1,565,082	1,565,082

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%