

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended December 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	10,892,329	6,246,957	4,645,372
	Adjustments			
	Adjusted Net Operating Income (Loss)	10,892,329	6,246,957	4,645,372
E-APL	Electric Net Rate Base	1,829,167,079	1,192,228,336	636,938,743
	RATE OF RETURN	0.595%	0.524%	0.729%

RESULTS OF OPERATIONS			Report ID: E-ALL-1A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Month Ended December 31, 2012						
Average of Monthly Averages Basis						
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		2,408,556	1,703,834	704,722
		Percent		100.000%	70.741%	29.259%
	Input	Jurisdictional 4-Factor Ratio	12-31-2012			
		Direct O & M Accts 500 - 598		20,221,960	13,135,421	7,086,539
		Direct O & M Accts 901 - 935		27,780,483	19,758,209	8,022,274
		Total		48,002,443	32,893,630	15,108,813
		Percentage		100.000%	68.525%	31.475%
		Direct Labor Accts 500 - 598		13,459,589	8,757,716	4,701,873
		Direct Labor Accts 901 - 935		6,280,527	4,982,574	1,297,953
		Total		19,740,116	13,740,290	5,999,826
		Percentage		100.000%	69.606%	30.394%
		Number of Customers		362,462	237,724	124,738
		Percentage		100.000%	65.586%	34.414%
		Net Direct Plant		865,560,849	556,413,691	309,147,158
		Percentage		100.000%	64.284%	35.716%
4		Total Percentages		400.000%	268.000%	132.000%
		Percent		100.000%	67.000%	33.000%

RESULTS OF OPERATIONS		Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES		
For Month Ended December 31, 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%

7

RESULTS OF OPERATIONS		Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES		
For Month Ended December 31, 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%

8

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended December 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2012			
		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	841,698,191	540,737,809	300,960,382	
		Percent	100.000%	64.244%	35.756%	
11		Book Depreciation	7,128,185	4,669,887	2,458,298	
		Percent	100.000%	65.513%	34.487%	

RESULTS OF OPERATIONS		Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES		
For Month Ended December 31, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,114,996,936 100.000%	1,371,071,422 64.826%	743,925,514 35.174%
13	E-PLT	Net Electric General Plant Percent	166,947,042 100.000%	110,010,984 65.896%	56,936,058 34.104%
14		Net Allocated Schedule M's Percent	-12,908,517 100.000%	-8,432,851 65.328%	-4,475,666 34.672%
99	Input	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended December 31, 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	31,346,132	0	31,346,132	20,846,616	0	20,846,616	10,499,516	0	10,499,516
99	442200	Commercial - Firm & Int.	24,180,179	0	24,180,179	16,904,728	0	16,904,728	7,275,451	0	7,275,451
1	442300	Industrial	9,636,977	0	9,636,977	4,487,400	0	4,487,400	5,149,577	0	5,149,577
99	444000	Public Street & Highway Lighting	602,965	0	602,965	401,740	0	401,740	201,225	0	201,225
99	448000	Interdepartmental Revenue	91,715	0	91,715	71,916	0	71,916	19,799	0	19,799
99	499XXX	Unbilled Revenue	2,001,096	0	2,001,096	1,243,950	0	1,243,950	757,146	0	757,146
TOTAL SALES TO ULTIMATE CUSTOMERS			67,859,064	0	67,859,064	43,956,350	0	43,956,350	23,902,714	0	23,902,714
1	447XXX	Sales for Resale	0	15,313,280	15,313,280	0	9,955,163	9,955,163	0	5,358,117	5,358,117
TOTAL SALES OF ELECTRICITY			67,859,064	15,313,280	83,172,344	43,956,350	9,955,163	53,911,513	23,902,714	5,358,117	29,260,831
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	39,511	0	39,511	24,701	0	24,701	14,810	0	14,810
1	453000	Sales of Water & Water Power	0	38,250	38,250	0	24,866	24,866	0	13,384	13,384
1	454000	Rent from Electric Property	287,951	2,277	290,228	189,945	1,480	191,425	98,006	797	98,803
1	456XXX	Other Electric Revenues	13,095	20,518,127	20,531,222	9,472	13,338,834	13,348,306	3,623	7,179,293	7,182,916
TOTAL OTHER OPERATING REVENUE			340,557	20,558,654	20,899,211	224,118	13,365,180	13,589,298	116,439	7,193,474	7,309,913
TOTAL ELECTRIC REVENUE			68,199,621	35,871,934	104,071,555	44,180,468	23,320,343	67,500,811	24,019,153	12,551,591	36,570,744
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	26,877	26,877	0	17,473	17,473	0	9,404	9,404
1	501000	Fuel	0	2,511,740	2,511,740	0	1,632,882	1,632,882	0	878,858	878,858
1	502000	Steam Expense	0	347,064	347,064	0	225,626	225,626	0	121,438	121,438
1	505000	Electric Expense	0	85,625	85,625	0	55,665	55,665	0	29,960	29,960
1	506000	Miscellaneous Steam Power Generation Expense	0	237,264	237,264	0	154,245	154,245	0	83,019	83,019
1	507000	Rent	0	1,462	1,462	0	950	950	0	512	512
MAINTENANCE											
1	510000	Supervision & Engineering	0	33,536	33,536	0	21,802	21,802	0	11,734	11,734
1	511000	Structures	0	68,523	68,523	0	44,547	44,547	0	23,976	23,976
1	512000	Boiler Plant	0	506,663	506,663	0	329,382	329,382	0	177,281	177,281
1	513000	Electric Plant	0	23,184	23,184	0	15,072	15,072	0	8,112	8,112
1	514000	Miscellaneous Steam Plant	0	45,286	45,286	0	29,440	29,440	0	15,846	15,846
TOTAL STEAM POWER GENERATION EXP			0	3,887,224	3,887,224	0	2,527,084	2,527,084	0	1,360,140	1,360,140

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 31, 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	388,158	388,158	0	252,342	252,342	0	135,816	135,816
1	536000	Water for Power	0	115,824	115,824	0	75,297	75,297	0	40,527	40,527
1	537000	Hydraulic Expense	405,596	233,599	639,195	249,849	151,863	401,712	155,747	81,736	237,483
1	538000	Electric Expense	0	520,031	520,031	0	338,072	338,072	0	181,959	181,959
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	71,227	71,227	0	46,305	46,305	0	24,922	24,922
1	540000	Rent	0	101,032	101,032	0	65,681	65,681	0	35,351	35,351
1	540100	MT Trust Funds Land Settlement Rents	459,931	0	459,931	300,077	0	300,077	159,854	0	159,854
MAINTENANCE											
1	541000	Supervision & Engineering	0	43,818	43,818	0	28,486	28,486	0	15,332	15,332
1	542000	Structures	0	97,702	97,702	0	63,516	63,516	0	34,186	34,186
1	543000	Reservoirs, Dams, & Waterways	0	60,477	60,477	0	39,316	39,316	0	21,161	21,161
1	544000	Electric Plant	0	251,981	251,981	0	163,813	163,813	0	88,168	88,168
1	545000	Miscellaneous Hydraulic Plant	0	32,863	32,863	0	21,364	21,364	0	11,499	11,499
TOTAL HYDRO POWER GENERATION EXP			865,527	1,916,712	2,782,239	549,926	1,246,055	1,795,981	315,601	670,657	986,258
OTHER POWER GENERATION EXPENSE: OPERATION											
1	546000	Supervision & Engineering	0	26,473	26,473	0	17,210	17,210	0	9,263	9,263
1	547000	Fuel	0	3,552,584	3,552,584	0	2,309,535	2,309,535	0	1,243,049	1,243,049
1	548000	Generation Expense	0	197,163	197,163	0	128,176	128,176	0	68,987	68,987
1	549000	Miscellaneous Other Power Generation Expense	0	53,472	53,472	0	34,762	34,762	0	18,710	18,710
1	550000	Rent	0	11,741	11,741	0	7,633	7,633	0	4,108	4,108
MAINTENANCE											
1	551000	Supervision & Engineering	0	387,886	387,886	0	252,165	252,165	0	135,721	135,721
1	552000	Structures	0	640	640	0	416	416	0	224	224
1	553000	Generating & Electric Equipment	0	113,410	113,410	0	73,728	73,728	0	39,682	39,682
1	554000	Miscellaneous Other Power Generation Plant	0	6,895	6,895	0	4,482	4,482	0	2,413	2,413
TOTAL OTHER POWER GENERATION EXP			0	4,350,264	4,350,264	0	2,828,107	2,828,107	0	1,522,157	1,522,157
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,559,026	25,188,782	26,747,808	0	16,375,227	16,375,227	1,559,026	8,813,555	10,372,581
1	556000	System Control & Load Dispatching	0	91,199	91,199	0	59,288	59,288	0	31,911	31,911
E-557	557XXX	Other Expense	2,241,383	20,716,620	22,958,003	1,808,437	13,467,875	15,276,312	432,946	7,248,745	7,681,691
TOTAL OTHER POWER SUPPLY EXPENSE			3,800,409	45,996,601	49,797,010	1,808,437	29,902,390	31,710,827	1,991,972	16,094,211	18,086,183
TOTAL PRODUCTION OPERATING EXP			4,665,936	56,150,801	60,816,737	2,358,363	36,503,636	38,861,999	2,307,573	19,647,165	21,954,738

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 31, 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	172,047	172,047	0	111,848	111,848	0	60,199	60,199
1	561000	Load Dispatching	0	168,206	168,206	0	109,351	109,351	0	58,855	58,855
1	562000	Station Expense	0	25,672	25,672	0	16,689	16,689	0	8,983	8,983
1	563000	Overhead Line Expense	0	42,080	42,080	0	27,356	27,356	0	14,724	14,724
1	565000	Transmission of Electricity by Others	0	1,468,952	1,468,952	0	954,966	954,966	0	513,986	513,986
1	566000	Miscellaneous Transmission Expense	0	134,346	134,346	0	87,338	87,338	0	47,008	47,008
1	567000	Rent	0	15,534	15,534	0	10,099	10,099	0	5,435	5,435
		MAINTENANCE									
1	568000	Supervision & Engineering	0	875,880	875,880	0	569,410	569,410	0	306,470	306,470
1	569000	Structures	0	19,660	19,660	0	12,781	12,781	0	6,879	6,879
1	570000	Station Equipment	0	116,094	116,094	0	75,473	75,473	0	40,621	40,621
1	571000	Overhead Lines	(1,835)	5,709	3,874	0	3,711	3,711	(1,835)	1,998	163
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	43,435	43,435	0	28,237	28,237	0	15,198	15,198
		TOTAL TRANSMISSION OPERATING EXP	(1,835)	3,087,615	3,085,780	0	2,007,259	2,007,259	(1,835)	1,080,356	1,078,521
E-DEPX		Depreciation Expense-Production	0	2,355,058	2,355,058	0	1,531,023	1,531,023	0	824,035	824,035
E-DEPX		Depreciation Expense-Transmission	0	920,892	920,892	0	598,672	598,672	0	322,220	322,220
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	84,013	84,013	0	54,617	54,617	0	29,396	29,396
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(15,993)	0	(15,993)	15,993	0	15,993
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 Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,835	11,757	0	5,832	5,832
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,773	1,773	0	954	954
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	(25,633)	0	(25,633)	(25,633)	0	(25,633)	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	73,054	73,054	0	47,492	47,492	0	25,562	25,562
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	19,082	0	19,082	14,623	0	14,623	4,459	0	4,459
99	407403	Amortization of Disallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off- Idaho	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
99	407420	Amortization of CS2 Levelized Return	37,000	0	37,000	0	0	0	37,000	0	37,000
99	407450/407499	Amortization of BPA Residential Exchange Credit	(1,362,304)	0	(1,362,304)	(926,152)	0	(926,152)	(436,152)	0	(436,152)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(444,563)	0	(444,563)	(279,744)	0	(279,744)	(164,819)	0	(164,819)
99	407462	Amortization of Deferred LiDAR O&M	(537,912)	0	(537,912)	(537,912)	0	(537,912)	0	0	0
99	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(456)	(456)	0	(245)	(245)
99	407496	Def Palouse Wind & Thornton Sw St	(26,606)	0	(26,606)	(26,606)	0	(26,606)	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	928,287	928,287	0	603,479	603,479	0	324,808	324,808
		TOTAL PT DEPR/AMRT/NON-FIT TAXES	(1,916,503)	4,379,997	2,463,494	(1,399,752)	2,847,435	1,447,683	(516,751)	1,532,562	1,015,811
		TOTAL PRODUCTION & TRANSMISSION EXPEN	2,747,598	63,618,413	66,366,011	958,611	41,358,330	42,316,941	1,788,987	22,260,083	24,049,070

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 31, 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	17,851	186,143	203,994	8,318	131,679	139,997	9,533	54,464	63,997
3	582000	Station Expense	53,621	1,575	55,196	33,049	1,114	34,163	20,572	461	21,033
3	583000	Overhead Line Expense	152,688	39,283	191,971	122,330	27,789	150,119	30,358	11,494	41,852
3	584000	Underground Line Expense	83,911	0	83,911	56,627	0	56,627	27,284	0	27,284
3	585000	Street Light & Signal System Operation Expense	16,971	0	16,971	2,975	0	2,975	13,996	0	13,996
3	586000	Meter Expense	178,081	10,796	188,877	142,893	7,637	150,530	35,188	3,159	38,347
3	587000	Customer Installations Expense	35,805	12,272	48,077	16,181	8,681	24,862	19,624	3,591	23,215
3	588000	Miscellaneous Distribution Expense	489,336	373,970	863,306	400,984	264,550	665,534	88,352	109,420	197,772
3	589000	Rent	200	117,809	118,009	0	83,339	83,339	200	34,470	34,670
		MAINTENANCE:									
3	590000	Supervision & Engineering	21,588	106,230	127,818	16,622	75,148	91,770	4,966	31,082	36,048
3	591000	Structures	5,729	0	5,729	783	0	783	4,946	0	4,946
3	592000	Station Equipment	57,620	21,667	79,287	49,991	15,327	65,318	7,629	6,340	13,969
3	593000	Overhead Lines	1,117,676	43,007	1,160,683	736,834	30,424	767,258	380,842	12,583	393,425
3	594000	Underground Lines	51,284	0	51,284	32,699	0	32,699	18,585	0	18,585
3	595000	Line Transformers	26,536	22,945	49,481	21,309	16,232	37,541	5,227	6,713	11,940
3	596000	Street Light & Signal System Maintenance Exp	71,099	0	71,099	44,366	0	44,366	26,733	0	26,733
3	597000	Meters	1,991	0	1,991	693	0	693	1,298	0	1,298
3	598000	Miscellaneous Distribution Expense	26,569	17,683	44,252	17,180	12,509	29,689	9,389	5,174	14,563
		TOTAL DISTRIBUTION OPERATING EXP	2,408,556	953,380	3,361,936	1,703,834	674,429	2,378,263	704,722	278,951	983,673
E-DEPX		Depreciation Expense-Distribution	2,725,675	0	2,725,675	1,788,311	0	1,788,311	937,364	0	937,364
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,250	0	2,250	2,250	0	2,250	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,000,651	0	4,000,651	3,493,701	0	3,493,701	506,950	0	506,950
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	6,728,576	0	6,728,576	5,284,262	0	5,284,262	1,444,314	0	1,444,314
		TOTAL DISTRIBUTION EXPENSES	9,137,132	953,380	10,090,512	6,988,096	674,429	7,662,525	2,149,036	278,951	2,427,987

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended December 31, 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	39,962	39,962	0	26,209	26,209	0	13,753	13,753
2	902000	Meter Reading Expenses	212,701	6,077	218,778	189,512	3,986	193,498	23,189	2,091	25,280
E-903	903XXX	Customer Records & Collection Expenses	137,337	504,961	642,298	88,767	331,184	419,951	48,570	173,777	222,347
2	904000	Uncollectible Accounts	0	(2,646)	(2,646)	0	(1,735)	(1,735)	0	(911)	(911)
2	905000	Misc Customer Accounts	0	9,395	9,395	0	6,162	6,162	0	3,233	3,233
TOTAL CUSTOMER ACCOUNTS EXPENSES			350,038	557,749	907,787	278,279	365,806	644,085	71,759	191,943	263,702
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	1,610,036	41,370	1,651,406	1,200,943	27,133	1,228,076	409,093	14,237	423,330
2	909000	Advertising	(839)	281,096	280,257	0	184,360	184,360	(839)	96,736	95,897
2	910000	Misc Customer Service & Info Exp	0	8,232	8,232	0	5,399	5,399	0	2,833	2,833
TOTAL CUSTOMER SERVICE & INFO EXP			1,609,197	330,698	1,939,895	1,200,943	216,892	1,417,835	408,254	113,806	522,060
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	805	805	0	528	528	0	277	277
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	805	805	0	528	528	0	277	277
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	50,260	5,283,107	5,333,367	42,021	3,539,682	3,581,703	8,239	1,743,425	1,751,664
4	921000	Office Supplies & Expenses	12,826	446,298	459,124	12,826	299,020	311,846	0	147,278	147,278
4	922000	Admin Exp Transferred--Credit	0	(7,259)	(7,259)	0	(4,864)	(4,864)	0	(2,395)	(2,395)
4	923000	Outside Services Employed	7,170	1,143,795	1,150,965	7,170	766,343	773,513	0	377,452	377,452
4	924000	Property Insurance Premium	0	116,960	116,960	0	78,363	78,363	0	38,597	38,597
4	925XXX	Injuries and Damages	0	266,055	266,055	0	178,257	178,257	0	87,798	87,798
4	926XXX	Employee Pensions and Benefits	28,280	131,001	159,281	20,881	87,771	108,652	7,399	43,230	50,629
4	927000	Franchise Requirements	479	0	479	0	0	0	479	0	479
1	928000	Regulatory Commission Expenses	236,984	341,989	578,973	119,381	222,327	341,708	117,603	119,662	237,265
4	930000	Miscellaneous General Expenses	14,286	494,236	508,522	12,099	331,138	343,237	2,187	163,098	165,285
4	931000	Rents	2,726	53,394	56,120	1,920	35,774	37,694	806	17,620	18,426
4	935000	Maintenance of General Plant	94,177	708,538	802,715	56,205	474,720	530,925	37,972	233,818	271,790
TOTAL ADMIN & GEN OPERATING EXP			447,188	8,978,114	9,425,302	272,503	6,008,531	6,281,034	174,685	2,969,583	3,144,268

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	163,076	955,228	1,118,304	109,232	640,003	749,235	53,844	315,225	369,069
E-AMTX		Amortization Expense-General Plant - 303000	0	6,580	6,580	0	4,396	4,396	0	2,184	2,184
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	34,712	523,679	558,391	34,316	350,865	385,181	396	172,814	173,210
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	2,535	2,535	0	1,698	1,698	0	837	837
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	197,788	1,488,022	1,685,810	143,548	996,962	1,140,510	54,240	491,060	545,300
		TOTAL ADMIN & GENERAL EXPENSES	644,976	10,466,136	11,111,112	416,051	7,005,493	7,421,544	228,925	3,460,643	3,689,568
		TOTAL EXPENSES BEFORE FIT	14,488,941	75,927,181	90,416,122	9,841,980	49,621,478	59,463,458	4,646,961	26,305,703	30,952,664
		NET OPERATING INCOME (LOSS) BEFORE FIT			13,655,433			8,037,353			5,618,080
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(638,282)			(397,436)			(240,846)
E-FIT		DEFERRED FEDERAL INCOME TAX			3,419,336			2,199,501			1,219,835
E-FIT		AMORTIZED ITC - NOXON			(17,950)			(11,669)			(6,281)
		ELECTRIC NET OPERATING INCOME (LOSS)			10,892,329			6,246,957			4,645,372

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%	70.741%	29.259%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended December 31, 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	19,855,369	19,855,369	0	12,907,975	12,907,975	0	6,947,394	6,947,394
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	1,559,026	0	1,559,026	0	0	0	1,559,026	0	1,559,026
1	555550	Non Monetary - Exchange Power	0	71,617	71,617	0	46,558	46,558	0	25,059	25,059
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	5,206,106	5,206,106	0	3,384,490	3,384,490	0	1,821,616	1,821,616
1	555710	Intercompany Purchase	0	55,690	55,690	0	36,204	36,204	0	19,486	19,486
TOTAL ACCOUNT 555			1,559,026	25,188,782	26,747,808	0	16,375,227	16,375,227	1,559,026	8,813,555	10,372,581

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
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES
For Month Ended December 31, 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	496,297	496,297	0	322,643	322,643	0	173,654	173,654
1	557010	Other Power Supply Expense - Financial	0	(339,988)	(339,988)	0	(221,026)	(221,026)	0	(118,962)	(118,962)
1	557150	Fuel - Economic Dispatch	0	16,117,205	16,117,205	0	10,477,795	10,477,795	0	5,639,410	5,639,410
1	557160	Power Supply Expense - Miscellaneous	0	88,160	88,160	0	57,313	57,313	0	30,847	30,847
99	557161	Unbilled Add-Ons	(8,113)	0	(8,113)	0	0	0	(8,113)	0	(8,113)
1	557170	Broker Fees - Power	0	91,023	91,023	0	59,174	59,174	0	31,849	31,849
1	557200	Nez Perce	68,227	0	68,227	41,460	0	41,460	26,767	0	26,767
99	557280	Washington ERM Deferred	1,420,599	0	1,420,599	1,420,599	0	1,420,599	0	0	0
99	557270	Other Power Supply Expense - Other Exp	69,368	0	69,368	69,368	0	69,368	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	690,587	0	690,587	0	0	0	690,587	0	690,587
99	557390	Idaho PCA Amortization	(276,295)	0	(276,295)	0	0	0	(276,295)	0	(276,295)
1	557395	Optional Renewable Power Expense Offset	0	(15,988)	(15,988)	0	(10,394)	(10,394)	0	(5,594)	(5,594)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	221,400	221,400	0	143,932	143,932	0	77,468	77,468
1	557711	Turbine Gas Bookout Offset	0	(221,400)	(221,400)	0	(143,932)	(143,932)	0	(77,468)	(77,468)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	4,279,911	4,279,911	0	2,782,370	2,782,370	0	1,497,541	1,497,541
TOTAL ACCOUNT 557			2,241,383	20,716,620	22,958,003	1,808,437	13,467,875	15,276,312	432,946	7,248,745	7,681,691

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-903-1A
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	
For Month Ended December 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	137,337	504,961	642,298	88,767	331,184	419,951	48,570	173,777	222,347
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			137,337	504,961	642,298	88,767	331,184	419,951	48,570	173,777	222,347

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.586%	34.414%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.826%	35.174%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended December 31, 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	56,953	41,370	98,323	50,033	27,133	77,166	6,920	14,237	21,157
99	908600	Public Purpose Tariff Rider Expense Offset	1,509,799	0	1,509,799	1,121,282	0	1,121,282	388,517	0	388,517
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	43,284	0	43,284	29,628	0	29,628	13,656	0	13,656
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	1,610,036	41,370	1,651,406	1,200,943	27,133	1,228,076	409,093	14,237	423,330

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-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended December 31, 2012 Average of Monthly Averages 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	1,829,167,079	1,192,228,336	636,938,743
	Interest Deduction for FIT Calculation	55,622,193	36,017,218	19,604,975
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended December 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	104,071,555	67,500,811	36,570,744
E-OPS	Less: Operating & Maintenance Expense	79,538,242	51,591,003	27,947,239
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	5,948,942	3,775,275	2,173,667
E-OTX	Less: Taxes Other than FIT	4,928,938	4,097,180	831,758
	Net Operating Income Before FIT	13,655,433	8,037,353	5,618,080
E-INT	Less: Monthly Interest Expense	4,635,183	3,001,435	1,633,748
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(15,993)	15,993
E-SCM	Plus: Schedule M Adjustments	(10,801,587)	(6,159,925)	(4,641,662)
	Taxable Net Operating Income	(1,781,337)	(1,108,014)	(673,323)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(623,468)	(387,805)	(235,663)
1	Production Tax Credit	(14,814)	(9,631)	(5,183)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	(638,282)	(397,436)	(240,846)
E-DTE	Deferred FIT	3,419,336	2,199,501	1,219,835
1	411400 Amortized Investment Tax Credit - Noxon	(17,950)	(11,669)	(6,281)
	Total Net FIT/Deferred FIT	2,763,104	1,790,396	972,708

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended December 31, 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	2,925,713	4,847,985	7,773,698	1,934,109	3,181,274	5,115,383	991,604	1,666,711	2,658,315
12	997001 Contributions In Aid of Construction	0	(281,192)	(281,192)	0	(182,286)	(182,286)	0	(98,906)	(98,906)
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	307,499	307,499	0	206,024	206,024	0	101,475	101,475
99	997007 Idaho PCA	414,292	0	414,292	0	0	0	414,292	0	414,292
99	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,833)	(1,833)	0	(986)	(986)
4	997015 Airplane Lease Payments	0	32,536	32,536	0	21,799	21,799	0	10,737	10,737
12	997016 Redemption Expense Amortization	0	130,178	130,178	0	84,389	84,389	0	45,789	45,789
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	(2,348,519)	0	(2,348,519)	(1,605,327)	0	(1,605,327)	(743,192)	0	(743,192)
1	997019 CSS Temporary Service Fees	(309,100)	0	(309,100)	(52,470)	0	(52,470)	(256,630)	0	(256,630)
4	997020 FAS87 Current Pension Accrual	0	867,092	867,092	0	580,952	580,952	0	286,140	286,140
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	105,748	105,748	0	68,552	68,552	0	37,196	37,196
99	997033 BPA Residential Exchange	(488,269)	0	(488,269)	(331,283)	0	(331,283)	(156,986)	0	(156,986)
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	(31,702)	(31,702)	0	(20,609)	(20,609)	0	(11,093)	(11,093)
99	997043 Washington Deferred Power Costs	1,420,599	0	1,420,599	1,420,599	0	1,420,599	0	0	0
1	997044 Non-Monetary Power Costs	0	71,617	71,617	0	46,558	46,558	0	25,059	25,059
1	997045 Section 199 Manufacturing Deduction	0	(246,472)	(246,472)	0	(160,231)	(160,231)	0	(86,241)	(86,241)
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)	22,260	0	22,260	0	0	0	22,260	0	22,260
12	997048 AFUDC	0	(130,804)	(130,804)	0	(84,795)	(84,795)	0	(46,009)	(46,009)
11	997049 Tax Depreciation	0	(22,198,716)	(22,198,716)	0	(14,543,045)	(14,543,045)	0	(7,655,671)	(7,655,671)
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 December 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061 CDA Fund Settlement	(365,745)	16,667	(349,078)	922	10,835	11,757	(366,667)	5,832	(360,835)
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	15,258	704,708	719,966	12,677	458,131	470,808	2,581	246,577	249,158
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	(83,581)	0	(83,581)	(53,090)	0	(53,090)	(30,491)	0	(30,491)
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	113,333	0	113,333	113,333	0	113,333	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	108,350	108,350	0	58,317	58,317
1	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	2,703,618	2,703,618	0	1,771,221	1,771,221	0	932,397	932,397
1	997081 Deferred Compensation	0	66,709	66,709	0	44,695	44,695	0	22,014	22,014
1	997082 Meal Disallowances	0	26,929	26,929	0	18,042	18,042	0	8,887	8,887
1	997083 Paid Time Off	0	113,236	113,236	0	75,868	75,868	0	37,368	37,368
2	997084 Customer Uncollectibles	0	(178,003)	(178,003)	0	(116,745)	(116,745)	0	(61,258)	(61,258)
99	997088 Deferred O&M Colstrip & CS2	(451,339)	0	(451,339)	(290,499)	0	(290,499)	(160,840)	0	(160,840)
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	(484,579)	0	(484,579)	(484,579)	0	(484,579)	0	0	0
99	997092 Smart Grid	1,007,087	0	1,007,087	1,007,087	0	1,007,087	0	0	0
99	997093 EWEB Renewable Energy Credits	(23,125)	0	(23,125)	(23,125)	0	(23,125)	0	0	0
99	997094 Palouse Wind & Thornton	42,762	0	42,762	42,762	0	42,762	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	2,106,932	(12,908,519)	(10,801,587)	2,272,929	(8,432,854)	(6,159,925)	(165,997)	(4,475,665)	(4,641,662)

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%	70.741%	29.259%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	10	Net Electric Distribution Plant	100.000%	64.244%	35.756%
E-ALL	11	Book Depreciation	100.000%	65.513%	34.487%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.826%	35.174%
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 December 31, 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	2,985,524	2,985,524	0	1,950,383	1,950,383	0	1,035,141	1,035,141
99	410100	Deferred Federal Income Tax Expense - Washington	454,876	0	454,876	454,876	0	454,876	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	266,817	0	266,817	0	0	0	266,817	0	266,817
	410100	Total	721,693	2,985,524	3,707,217	454,876	1,950,383	2,405,259	266,817	1,035,141	1,301,958
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(6,658)	(6,658)	0	(4,350)	(4,350)	0	(2,308)	(2,308)
99	411100	Deferred Federal Income Tax Expense - Washington	(201,408)	0	(201,408)	(201,408)	0	(201,408)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(79,815)	0	(79,815)	0	0	0	(79,815)	0	(79,815)
	411100	Total	(281,223)	(6,658)	(287,881)	(201,408)	(4,350)	(205,758)	(79,815)	(2,308)	(82,123)
Total Deferred Federal Income Tax Expense			440,470	2,978,866	3,419,336	253,468	1,946,033	2,199,501	187,002	1,032,833	1,219,835

E-ALL	14	Net Allocated Schedule M's	100.000%	65.328%	34.672%
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 December 31, 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	23,426	23,426	0	15,229	15,229	0	8,197	8,197
1	408140	State Kwh Generation Tax	0	127,856	127,856	0	83,119	83,119	0	44,737	44,737
1	408150	R&P Property Tax--Production	0	494,576	494,576	0	321,524	321,524	0	173,052	173,052
1	408180	R&P Property Tax--Transmission	0	316,457	316,457	0	205,729	205,729	0	110,728	110,728
1	409100	State Income Tax--Montana & Oregon	0	(34,028)	(34,028)	0	(22,122)	(22,122)	0	(11,906)	(11,906)
TOTAL PRODUCTION & TRANSMISSION			0	928,287	928,287	0	603,479	603,479	0	324,808	324,808
DISTRIBUTION											
99	408110	State Excise Tax	1,641,096	0	1,641,096	1,641,096	0	1,641,096	0	0	0
99	408120	Municipal Occupation & License Tax	1,786,980	0	1,786,980	1,498,730	0	1,498,730	288,250	0	288,250
99	408160	Miscellaneous State or Local Tax--WA & ID	147	0	147	0	0	0	147	0	147
99	408170	R&P Property Tax--Distribution	615,095	0	615,095	353,875	0	353,875	261,220	0	261,220
99	409100	State Income Tax--Idaho	(42,667)	0	(42,667)	0	0	0	(42,667)	0	(42,667)
TOTAL DISTRIBUTION			4,000,651	0	4,000,651	3,493,701	0	3,493,701	506,950	0	506,950
TOTAL TAXES OTHER THAN FIT			4,000,651	928,287	4,928,938	3,493,701	603,479	4,097,180	506,950	324,808	831,758

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID: E-PLT-1A
ELECTRIC UTILITY PLANT		
For Month Ended December 31, 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	9,358,333	9,358,333	0	6,083,852	6,083,852	0	3,274,481	3,274,481
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	1,658,687	1,658,687	0	1,078,312	1,078,312	0	580,375	580,375
1	182381	CDA Settlement Past Storage	0	36,320,875	36,320,875	0	23,612,201	23,612,201	0	12,708,674	12,708,674
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	3,140,669	3,293,848	153,179	2,063,032	2,216,211	0	1,077,637	1,077,637
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,073,542	30,316,642	32,390,184	2,050,018	20,312,150	22,362,168	23,524	10,004,492	10,028,016
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,156,821	2,156,821	0	1,445,070	1,445,070	0	711,751	711,751
		TOTAL INTANGIBLE PLANT	2,829,425	129,001,245	131,830,670	2,805,901	84,531,214	87,337,115	23,524	44,470,031	44,493,555
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,068,287	3,068,287	0	1,994,693	1,994,693	0	1,073,594	1,073,594
1	311XXX	Structures & Improvements	0	126,193,547	126,193,547	0	82,038,425	82,038,425	0	44,155,122	44,155,122
1	312000	Boiler Plant	0	171,272,194	171,272,194	0	111,344,053	111,344,053	0	59,928,141	59,928,141
1	313000	Generators	0	6,770	6,770	0	4,401	4,401	0	2,369	2,369
1	314000	Turbogenerator Units	0	52,282,036	52,282,036	0	33,988,552	33,988,552	0	18,293,484	18,293,484
1	315000	Accessory Electric Equipment	0	26,162,250	26,162,250	0	17,008,079	17,008,079	0	9,154,171	9,154,171
1	316000	Miscellaneous Power Plant Equipment	0	15,929,328	15,929,328	0	10,355,656	10,355,656	0	5,573,672	5,573,672
		TOTAL STEAM PRODUCTION PLANT	0	394,914,412	394,914,412	0	256,733,859	256,733,859	0	138,180,553	138,180,553
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	57,693,863	57,693,863	0	37,506,780	37,506,780	0	20,187,083	20,187,083
1	331XXX	Structures & Improvements	0	44,192,000	44,192,000	0	28,729,219	28,729,219	0	15,462,781	15,462,781
1	332XXX	Reservoirs, Dams, & Waterways	0	124,067,047	124,067,047	0	80,655,987	80,655,987	0	43,411,060	43,411,060
1	333000	Waterwheels, Turbines, & Generators	0	163,044,406	163,044,406	0	105,995,168	105,995,168	0	57,049,238	57,049,238
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	433,157,925	433,157,925	0	281,595,966	281,595,966	0	151,561,959	151,561,959
		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	23,598,737	23,598,737	0	15,341,539	15,341,539	0	8,257,198	8,257,198
1	344000	Generators	0	202,407,719	202,407,719	0	131,585,258	131,585,258	0	70,822,461	70,822,461
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	17,080,037	17,080,037	0	11,103,732	11,103,732	0	5,976,305	5,976,305
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	1,718,606	1,718,606	0	1,117,266	1,117,266	0	601,340	601,340
		TOTAL OTHER PRODUCTION PLANT	0	283,643,682	283,643,682	0	184,396,758	184,396,758	0	99,246,924	99,246,924
		TOTAL PRODUCTION PLANT	0	1,111,716,019	1,111,716,019	0	722,726,583	722,726,583	0	388,989,436	388,989,436

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Month Ended December 31, 2012
Average of Monthly Averages Basis

Report ID:
E-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	0	19,360,705	19,360,705	0	12,586,394	12,586,394	0	6,774,311	6,774,311
1	352XXX	Structures & Improvements	0	17,092,666	17,092,666	0	11,111,942	11,111,942	0	5,980,724	5,980,724
1	353000	Station Equipment	0	212,501,115	212,501,115	0	138,146,975	138,146,975	0	74,354,140	74,354,140
1	354000	Towers & Fixtures	0	17,122,826	17,122,826	0	11,131,549	11,131,549	0	5,991,277	5,991,277
1	355000	Poles & Fixtures	0	153,315,965	153,315,965	0	99,670,709	99,670,709	0	53,645,256	53,645,256
1	356000	Overhead Conductors & Devices	0	115,599,754	115,599,754	0	75,151,400	75,151,400	0	40,448,354	40,448,354
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	541,800,836	541,800,836	0	352,224,723	352,224,723	0	189,576,113	189,576,113
		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	2,126,165	0	2,126,165	424,354	0	424,354	1,701,811	0	1,701,811
99	361000	Structures & Improvements	17,834,358	0	17,834,358	12,624,723	0	12,624,723	5,209,635	0	5,209,635
99	362000	Station Equipment	110,675,769	0	110,675,769	72,700,257	0	72,700,257	37,975,512	0	37,975,512
99	364000	Poles, Towers, & Fixtures	260,739,703	0	260,739,703	161,562,336	0	161,562,336	99,177,367	0	99,177,367
99	365000	Overhead Conductors & Devices	174,194,353	0	174,194,353	108,562,849	0	108,562,849	65,631,504	0	65,631,504
99	366000	Underground Conduit	85,593,174	0	85,593,174	53,879,799	0	53,879,799	31,713,375	0	31,713,375
99	367000	Underground Conductors & Devices	141,759,640	0	141,759,640	90,937,950	0	90,937,950	50,821,690	0	50,821,690
99	368000	Line Transformers	198,890,094	0	198,890,094	132,797,166	0	132,797,166	66,092,928	0	66,092,928
99	369XXX	Services	130,292,504	0	130,292,504	82,893,851	0	82,893,851	47,398,653	0	47,398,653
99	370000	Meters	47,979,514	0	47,979,514	26,881,085	0	26,881,085	21,098,429	0	21,098,429
99	373XXX	Street Light & Signal Systems	36,306,326	0	36,306,326	21,923,643	0	21,923,643	14,382,683	0	14,382,683
		TOTAL DISTRIBUTION PLANT	1,210,976,231	0	1,210,976,231	768,528,951	0	768,528,951	442,447,280	0	442,447,280
		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	12,357,785	52,580,785	64,938,570	5,757,996	35,229,126	40,987,122	6,599,789	17,351,659	23,951,448
4	391XXX	Office Furniture & Equipment	2,475,483	37,453,902	39,929,385	2,460,834	25,094,114	27,554,948	14,649	12,359,788	12,374,437
4	392XXX	Transportation Equipment	12,986,743	8,255,515	21,242,258	9,299,379	5,531,195	14,830,574	3,687,364	2,724,320	6,411,684
4	393000	Stores Equipment	281,057	1,747,948	2,029,005	121,975	1,171,125	1,293,100	159,082	576,823	735,905
4	394000	Tools, Shop & Garage Equipment	1,545,517	7,509,234	9,054,751	1,166,845	5,031,187	6,198,032	378,672	2,478,047	2,856,719
4	395000	Laboratory Equipment	270,423	1,111,133	1,381,556	179,114	744,459	923,573	91,309	366,674	457,983
4	396XXX	Power Operated Equipment	27,445,206	10,193,454	37,638,660	16,746,151	6,829,614	23,575,765	10,699,055	3,363,840	14,062,895
4	397XXX	Communications Equipment	15,914,375	52,845,040	68,759,415	9,885,451	35,406,177	45,291,628	6,028,924	17,438,863	23,467,787
4	398000	Miscellaneous Equipment	2,371	313,437	315,808	31	210,003	210,034	2,340	103,434	105,774
		TOTAL GENERAL PLANT	74,355,431	175,105,536	249,460,967	45,988,042	117,320,709	163,308,751	28,367,389	57,784,827	86,152,216
		TOTAL PLANT IN SERVICE	1,288,161,087	1,957,623,636	3,245,784,723	817,322,894	1,276,803,229	2,094,126,123	470,838,193	680,820,407	1,151,658,600

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Month Ended December 31, 2012
Average of Monthly Averages Basis

Report ID:
E-PLT-1A

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	(277,888,811)	(277,888,811)	0	(180,655,516)	(180,655,516)	0	(97,233,295)	(97,233,295)
E-ADEP		Hydro Production Plant	0	(115,547,745)	(115,547,745)	0	(75,117,589)	(75,117,589)	0	(40,430,156)	(40,430,156)
E-ADEP		Other Production Plant	0	(78,082,719)	(78,082,719)	0	(50,761,576)	(50,761,576)	0	(27,321,143)	(27,321,143)
E-ADEP		Transmission Plant	0	(183,336,865)	(183,336,865)	0	(119,187,296)	(119,187,296)	0	(64,149,569)	(64,149,569)
E-ADEP		Distribution Plant	(369,278,040)	0	(369,278,040)	(227,791,142)	0	(227,791,142)	(141,486,898)	0	(141,486,898)
E-ADEP		General Plant	(20,948,401)	(61,565,524)	(82,513,925)	(12,048,866)	(41,248,901)	(53,297,767)	(8,899,535)	(20,316,623)	(29,216,158)
TOTAL ACCUMULATED DEPRECIATION			(390,226,441)	(716,421,664)	(1,106,648,105)	(239,840,008)	(466,970,878)	(706,810,886)	(150,386,433)	(249,450,786)	(399,837,219)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,176,091)	(7,176,091)	0	(4,665,177)	(4,665,177)	0	(2,510,914)	(2,510,914)
E-AAMT		Distribution-Franchises/Misc Intangibles	(93,995)	0	(93,995)	(93,995)	0	(93,995)	0	0	0
E-AAMT		General Plant - 303000	0	(40,506)	(40,506)	0	(26,392)	(26,392)	0	(14,114)	(14,114)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(454,594)	(16,095,862)	(16,550,456)	(451,046)	(10,784,227)	(11,235,273)	(3,548)	(5,311,635)	(5,315,183)
E-AAMT		General Plant - 390200, 396200	(120,801)	(157,825)	(278,626)	(117,232)	(105,743)	(222,975)	(3,569)	(52,082)	(55,651)
TOTAL ACCUMULATED AMORTIZATION			(669,390)	(23,470,284)	(24,139,674)	(662,273)	(15,581,539)	(16,243,812)	(7,117)	(7,888,745)	(7,895,862)
TOTAL ACCUMULATED DEPR/AMORT			(390,895,831)	(739,891,948)	(1,130,787,779)	(240,502,281)	(482,552,417)	(723,054,698)	(150,393,550)	(257,339,531)	(407,733,081)
NET ELECTRIC UTILITY PLANT before DFIT			897,265,256	1,217,731,688	2,114,996,944	576,820,613	794,250,812	1,371,071,425	320,444,643	423,480,876	743,925,519
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	(362,947)	(362,947)	0	(235,952)	(235,952)	0	(126,995)	(126,995)
12		ADFIT - Electric Plant In Service (282900)	0	(283,163,592)	(283,163,592)	0	(183,563,630)	(183,563,630)	0	(99,599,962)	(99,599,962)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(26,969,642)	(26,969,642)	0	(18,069,660)	(18,069,660)	0	(8,899,982)	(8,899,982)
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	(12,712,306)	(12,712,306)	0	(8,264,270)	(8,264,270)	0	(4,448,036)	(4,448,036)
1		ADFIT - CDA Settlement Costs (283333)	0	(135,727)	(135,727)	0	(88,236)	(88,236)	0	(47,491)	(47,491)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,624,345)	(4,624,345)	0	(2,997,778)	(2,997,778)	0	(1,626,567)	(1,626,567)
TOTAL ACCUMULATED DFIT			0	(328,191,193)	(328,191,193)	0	(213,368,691)	(213,368,691)	0	(114,822,502)	(114,822,502)
NET ELECTRIC UTILITY PLANT			897,265,256	889,540,495	1,786,805,751	576,820,613	580,882,121	1,157,702,734	320,444,643	308,658,374	629,103,017

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%	64.826%	35.174%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Month Ended December 31, 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		897,265,256	889,540,495	1,786,805,751	576,820,613	580,882,121	1,157,702,734	320,444,643	308,658,374	629,103,017
	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	(1,028,462)	0	(1,028,462)	1,028,462	0	1,028,462
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)		(2,571,091)	0	(2,571,091)	(823,990)	0	(823,990)	(1,747,101)	0	(1,747,101)
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)		6,904,714	0	6,904,714	4,431,709	0	4,431,709	2,473,005	0	2,473,005
99	ADFIT - Kettle Falls Disallowed (190420)		333,847	0	333,847	333,847	0	333,847	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)		1,111,015	0	1,111,015	0	0	0	1,111,015	0	1,111,015
99	ADFIT - Boulder Park Disallowed (190040)		521,145	0	521,145	0	0	0	521,145	0	521,145
99	Investment in WNP3 Exchange Power (124900, 124930)		16,435,231	0	16,435,231	16,435,231	0	16,435,231	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(2,953,693)	0	(2,953,693)	(2,953,693)	0	(2,953,693)	0	0	0
99	CDA Lake Settlement - WA (182382)		1,210,607	0	1,210,607	1,210,607	0	1,210,607	0	0	0
99	CDA Lake Settlement - ID (186382)		241,346	0	241,346	0	0	0	241,346	0	241,346
99	ADFIT - CDA Lake Settlement - Direct (283382)		(508,185)	0	(508,185)	(423,714)	0	(423,714)	(84,471)	0	(84,471)
99	CDA CDR Fund - Direct (182324)		88,060	0	88,060	88,060	0	88,060	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		(30,821)	0	(30,821)	(30,821)	0	(30,821)	0	0	0
99	Spokane River Relicensing (182322)		625,642	0	625,642	580,477	0	580,477	45,165	0	45,165
99	ADFIT - Spokane River Relicensing (283322)		(218,951)	0	(218,951)	(203,148)	0	(203,148)	(15,803)	0	(15,803)
99	Spokane River PM&Es (182323)		578,941	0	578,941	368,598	0	368,598	210,343	0	210,343
99	ADFIT - Spokane River PM&Es (283323)		(202,653)	0	(202,653)	(129,033)	0	(129,033)	(73,620)	0	(73,620)
99	Montana Riverbed Settlement (186360)		4,102,267	0	4,102,267	2,734,673	0	2,734,673	1,367,594	0	1,367,594
99	ADFIT - Montana Riverbed Settlement (283365)		(1,435,793)	0	(1,435,793)	(957,136)	0	(957,136)	(478,657)	0	(478,657)
99	Lancaster Generation (182312)		4,023,333	0	4,023,333	4,023,333	0	4,023,333	0	0	0
99	ADFIT - Lancaster Generation (283312)		(1,408,167)	0	(1,408,167)	(1,408,167)	0	(1,408,167)	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)		(59,393)	0	(59,393)	(59,393)	0	(59,393)	0	0	0
99	ADFIT - Palouse Wind & Thornton Sw St (283810)		20,788	0	20,788	20,788	0	20,788	0	0	0
4	Customer Advances (252000)		(872,351)	(19,033)	(891,384)	(226,836)	(12,752)	(239,588)	(645,515)	(6,281)	(651,796)
99	Customer Deposits (235199)		(1,495,850)	0	(1,495,850)	(1,495,850)	0	(1,495,850)	0	0	0
C-WKC	Working Capital		18,188,000	7,081,725	25,269,725	18,188,000	0	18,188,000	0	7,081,725	7,081,725
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		35,298,636	7,062,692	42,361,328	34,538,354	(12,752)	34,525,602	760,282	7,075,444	7,835,726
	NET RATE BASE		932,563,892	896,603,187	1,829,167,079	611,358,967	580,869,369	1,192,228,336	321,204,925	315,733,818	636,938,743

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%	64.826%	35.174%
E-ALL	13	Net Electric General Plant	100.000%	65.896%	34.104%
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 December 31, 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)	895,827	895,827			895,827	895,827		582,377	582,377		313,450	313,450
1	Hydro (ED-AN)	757,233	757,233			757,233	757,233		492,277	492,277		264,956	264,956
1	Other (ED-AN)	701,998	701,998			701,998	701,998		456,369	456,369		245,629	245,629
Total Electric Production		2,355,058	2,355,058			2,355,058	2,355,058		1,531,023	1,531,023		824,035	824,035
Electric Transmission													
1	ED-AN	920,892	920,892			920,892	920,892		598,672	598,672		322,220	322,220
Total Electric Transmission		920,892	920,892			920,892	920,892		598,672	598,672		322,220	322,220
Electric Distribution													
	ED-ID	937,364	937,364			937,364	937,364					937,364	937,364
	ED-WA	1,788,311	1,788,311			1,788,311	1,788,311	1,788,311		1,788,311			
Total Electric Distribution		2,725,675	2,725,675			2,725,675	2,725,675	1,788,311		1,788,311		937,364	937,364
Gas Underground Storage													
	GD-AN	52,583		52,583									
	GD-OR	9,427			9,427								
Total Gas Underground Storage		62,010		52,583	9,427								
Gas Distribution													
	GD-AN	3,971		3,971									
	GD-ID	311,833		311,833									
	GD-WA	586,857		586,857									
	GD-OR	318,901			318,901								
Total Gas Distribution		1,221,562		902,661	318,901								
General Plant													
4	ED-AN	243,825	243,825				243,825	243,825		163,363	163,363		80,462
	ED-ID	25,075	25,075			25,075	25,075	25,075				25,075	25,075
	ED-WA	99,321	99,321			99,321	99,321	99,321	99,321				
7,4	CD-AA	913,992	658,476	181,784	73,732		658,476	658,476		441,179	441,179		217,297
9,4	CD-AN	67,285	52,927	14,358			52,927	52,927		35,461	35,461		17,466
9	CD-ID	36,573	28,769	7,804		28,769	28,769	28,769				28,769	28,769
9	CD-WA	12,600	9,911	2,689		9,911	9,911	9,911	9,911		9,911		
8	GD-AA	14,745		10,518	4,227								
	GD-AN	2,497		2,497									
	GD-ID	6,072		6,072									
	GD-WA	21,138		21,138									
	GD-OR	21,246			21,246								
Total General Plant		1,464,369	1,118,304	246,860	99,205	163,076	955,228	1,118,304	109,232	640,003	749,235	53,844	315,225
Total Depreciation Expense		8,749,566	7,119,929	1,202,104	427,533	2,888,751	4,231,178	7,119,929	1,897,543	2,769,698	4,667,241	991,208	1,461,480

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	65.010%
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-1A
For Month Ended December 31, 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													
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		49,754	49,754		26,779	26,779
1	Misc Intangible Plt (303000)	ED-AN	7,480	7,480		7,480	7,480		4,863	4,863		2,617	2,617
Total Production/Transmission			84,013	84,013		84,013	84,013		54,617	54,617		29,396	29,396
Distribution													
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013		2,013	2,013			
	Misc Intangible Plt (303000)	ED-WA	237	237		237	237		237	237			
Total Distribution			2,250	2,250		2,250	2,250		2,250	2,250			
General Plant - 303000													
7,4		CD-AA	8,247	5,942	1,640	665	5,942	5,942	3,981	3,981		1,961	1,961
9,1		CD-AN	811	638	173		638	638	415	415		223	223
		GD-ID	338		338								
		GD-WA	1,944		1,944								
		GD-OR	648			648							
Total General Plant - 303000			11,988	6,580	4,095	1,313	6,580	6,580	4,396	4,396		2,184	2,184
Miscellaneous IT Intangible Plant - 3031XX													
7,4		CD-AA	708,145	510,176	140,843	57,126	510,176	510,176	341,818	341,818		168,358	168,358
4		ED-AN	13,503	13,503			13,503	13,503	9,047	9,047		4,456	4,456
		ED-ID	396	396			396	396			396		396
		ED-WA	34,316	34,316			34,316	34,316	34,316	34,316			
8		GD-AA	36,794		26,245	10,549							
		GD-AN	196		196								
		GD-OR	21			21							
Total Miscellaneous IT Intangible Plt - 3031XX			793,371	558,391	167,284	67,696	523,679	523,679	350,865	350,865		172,814	172,814
Gas Underground Storage													
		GD-AN	19		19								
Total Gas Underground Storage			19		19								
General Plant - 390200, 396200													
7,4		CD-AA	2,406	1,733	479	194	1,733	1,733	1,161	1,161		572	572
4		ED-AN	802	802			802	802	537	537		265	265
		GD-OR	373			373							
Total General Plant - 390200, 396200			3,581	2,535	479	567	2,535	2,535	1,698	1,698		837	837
Total Amortization Expense			895,222	653,769	171,877	69,576	616,807	616,807	411,576	411,576		205,231	205,627
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-1A
For Month Ended December 31, 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)	(277,888,811)	(277,888,811)			(277,888,811)	(277,888,811)		(180,655,516)	(180,655,516)		(97,233,295)	(97,233,295)
1	Hydro (ED-AN)	(115,547,745)	(115,547,745)			(115,547,745)	(115,547,745)		(75,117,589)	(75,117,589)		(40,430,156)	(40,430,156)
1	Other (ED-AN)	(78,082,719)	(78,082,719)			(78,082,719)	(78,082,719)		(50,761,576)	(50,761,576)		(27,321,143)	(27,321,143)
Total Electric Production		(471,519,275)	(471,519,275)			(471,519,275)	(471,519,275)		(306,534,681)	(306,534,681)		(164,984,594)	(164,984,594)
Electric Transmission													
1	ED-AN	(183,336,865)	(183,336,865)			(183,336,865)	(183,336,865)		(119,187,296)	(119,187,296)		(64,149,569)	(64,149,569)
Total Electric Transmission		(183,336,865)	(183,336,865)			(183,336,865)	(183,336,865)		(119,187,296)	(119,187,296)		(64,149,569)	(64,149,569)
Electric Distribution													
	ED-ID	(141,486,898)	(141,486,898)			(141,486,898)	(141,486,898)					(141,486,898)	(141,486,898)
	ED-WA	(227,791,142)	(227,791,142)			(227,791,142)	(227,791,142)	(227,791,142)			(227,791,142)		
Total Electric Distribution		(369,278,040)	(369,278,040)			(369,278,040)	(369,278,040)	(227,791,142)			(227,791,142)	(141,486,898)	(141,486,898)
Gas Underground Storage													
	GD-AN	(12,435,498)		(12,435,498)									
	GD-OR	(404,168)			(404,168)								
Total Gas Underground Storage		(12,839,666)		(12,435,498)	(404,168)								
Gas Distribution													
	GD-AN	(1,441,607)		(1,441,607)									
	GD-ID	(52,996,246)		(52,996,246)									
	GD-WA	(104,368,647)		(104,368,647)									
	GD-OR	(87,539,321)			(87,539,321)								
Total Gas Distribution		(246,345,821)		(158,806,500)	(87,539,321)								
General Plant													
4	ED-AN	(33,536,918)	(33,536,918)						(22,469,735)	(22,469,735)			
	ED-ID	(5,340,209)	(5,340,209)			(5,340,209)	(5,340,209)				(5,340,209)	(11,067,183)	(11,067,183)
	ED-WA	(10,403,398)	(10,403,398)			(10,403,398)	(10,403,398)	(10,403,398)				(5,340,209)	(5,340,209)
7,4	CD-AA	(27,125,779)	(19,542,496)	(5,395,046)	(2,188,237)								
9,4	CD-AN	(10,788,205)	(8,486,110)	(2,302,095)				(19,542,496)	(13,093,472)	(13,093,472)		(6,449,024)	(6,449,024)
9	CD-ID	(4,524,893)	(3,559,326)	(965,567)		(3,559,326)	(3,559,326)		(5,685,694)	(5,685,694)		(2,800,416)	(2,800,416)
9	CD-WA	(2,091,847)	(1,645,468)	(446,379)		(1,645,468)	(1,645,468)				(3,559,326)		(3,559,326)
8	GD-AA	(1,310,457)		(934,762)	(375,695)								
	GD-AN	(1,346,863)		(1,346,863)									
	GD-ID	(963,884)		(963,884)									
	GD-WA	(2,134,912)		(2,134,912)									
	GD-OR	(3,528,329)			(3,528,329)								
Total General Plant		(103,095,694)	(82,513,925)	(14,489,508)	(6,092,261)	(20,948,401)	(61,565,524)	(82,513,925)	(12,048,866)	(41,248,901)	(53,297,767)	(8,899,535)	(20,316,623)
Total Accumulated Depreciation		(1,386,415,361)	(1,106,648,105)	(185,731,506)	(94,035,750)	(390,226,441)	(716,421,664)	(1,106,648,105)	(239,840,008)	(466,970,878)	(706,810,886)	(150,386,433)	(249,450,786)
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 Month Ended December 31, 2012
Average of Monthly Averages Basis

Report ID:
E-AAAMT-1A

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	(6,429,486)	(6,429,486)		(6,429,486)	(6,429,486)		(4,179,809)	(4,179,809)		(2,249,677)	(2,249,677)	
1	Misc Intangible Plt (303000)	ED-AN	(746,605)	(746,605)		(746,605)	(746,605)		(485,368)	(485,368)		(261,237)	(261,237)	
Total Production/Transmission			(7,176,091)	(7,176,091)		(7,176,091)	(7,176,091)		(4,665,177)	(4,665,177)		(2,510,914)	(2,510,914)	
Distribution														
	Franchises (302000)	ED-WA	(71,770)	(71,770)		(71,770)	(71,770)		(71,770)	(71,770)				
	Misc Intangible Plt (303000)	ED-WA	(22,225)	(22,225)		(22,225)	(22,225)		(22,225)	(22,225)				
Total Distribution			(93,995)	(93,995)		(93,995)	(93,995)		(93,995)	(93,995)				
General Plant - 303000														
7,4		CD-AA	(4,123)	(2,970)	(820)	(333)						(980)	(980)	
9,1		CD-AN	(47,718)	(37,536)	(10,182)		(2,970)	(2,970)		(1,990)	(1,990)			
		GD-ID	(42,801)		(42,801)		(37,536)	(37,536)		(24,402)	(24,402)		(13,134)	
		GD-WA	(93,115)		(93,115)									
		GD-OR	(48,366)			(48,366)								
Total General Plant - 303000			(236,123)	(40,506)	(146,918)	(48,699)	0	(40,506)	(40,506)	0	(26,392)	(26,392)	0	(14,114)
Miscellaneous IT Intangible Plant -3031XX														
7,4		CD-AA	(21,429,016)	(15,438,321)	(4,262,017)	(1,728,678)		(15,438,321)	(15,438,321)		(10,343,675)	(10,343,675)	(5,094,646)	(5,094,646)
4		ED-AN	(657,541)	(657,541)				(657,541)	(657,541)		(440,552)	(440,552)	(216,989)	(216,989)
		ED-ID	(3,548)	(3,548)			(3,548)	(3,548)					(3,548)	(3,548)
		ED-WA	(451,046)	(451,046)			(451,046)	(451,046)	(451,046)					
8		GD-AA	(766,757)		(546,936)	(219,821)								
		GD-AN	(11,236)		(11,236)									
		GD-OR	(23,943)			(23,943)								
Total Miscellaneous IT Intangible Plant - 3031XX			(23,343,087)	(16,550,456)	(4,820,189)	(1,972,442)	(454,594)	(16,095,862)	(16,550,456)	(451,046)	(10,784,227)	(11,235,273)	(3,548)	(5,311,635)
Gas Underground Storage														
		GD-AN	(239,395)		(239,395)									
Total Gas Underground Storage			(239,395)		(239,395)									
General Plant - 390200, 396200														
7,4		CD-AA	(157,791)	(113,679)	(31,383)	(12,729)		(113,679)	(113,679)		(76,165)	(76,165)	(37,514)	(37,514)
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	(44,146)	(44,146)			(44,146)	(44,146)		(29,578)	(29,578)		(14,568)	
		ED-WA	(110,678)	(110,678)					(110,678)					
		GD-WA	(1,863)		(1,863)									
		GD-OR	(49,061)			(49,061)								
Total General Plant - 390200, 396200			(376,408)	(278,626)	(35,992)	(61,790)	(120,801)	(157,825)	(278,626)	(117,232)	(105,743)	(222,975)	(3,569)	(52,082)
Total Accumulated Amortization			(31,465,099)	(24,139,674)	(5,242,494)	(2,082,931)	(669,390)	(23,470,284)	(24,139,674)	(662,273)	(15,581,539)	(16,243,812)	(7,117)	(7,888,745)

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%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 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	6,205,163	484,187	2,075,582	3,645,394	6,205,163	0	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	0
99		GD-OR / AS	3,421,668	0	0	0	0	0	0	0	0	3,421,668	0	3,421,668
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	61,738,368	0	0	44,478,790	44,478,790	0	0	12,279,144	12,279,144	0	4,980,434	4,980,434
9		CD-WA / ID / AN	18,121,583	5,273,809	4,524,207	4,456,602	14,254,618	1,430,669	1,227,318	1,208,978	3,866,965	0	0	0
		TOTAL ACCOUNT	91,391,697	5,757,996	6,599,789	52,580,786	64,938,571	3,335,584	1,227,318	13,488,122	18,051,024	3,421,668	4,980,434	8,402,102
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	6,605,682	2,460,834	14,649	4,130,199	6,605,682	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	470,160	0	0	0	0	0	0	335,370	335,370	0	134,790	134,790
7		CD-AA	46,181,671	0	0	33,271,123	33,271,123	0	0	9,185,073	9,185,073	0	3,725,475	3,725,475
9		CD-WA / ID / AN	66,843	0	0	52,579	52,579	0	0	14,264	14,264	0	0	0
		TOTAL ACCOUNT	53,331,006	2,460,834	14,649	37,453,901	39,929,384	0	0	9,541,357	9,541,357	0	3,860,265	3,860,265
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,647,690	7,979,251	3,068,137	6,600,302	17,647,690	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,369,745	0	0	0	0	4,513,487	1,633,729	1,222,529	7,369,745	0	0	0
99		GD-OR / AS	2,412,978	0	0	0	0	0	0	0	0	2,412,978	0	2,412,978
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	4,084,465	1,320,128	619,226	1,273,526	3,212,880	358,122	167,983	345,480	871,585	0	0	0
		TOTAL ACCOUNT	32,044,675	9,299,379	3,687,363	8,255,515	21,242,257	4,871,609	1,801,712	1,673,380	8,346,701	2,412,978	42,739	2,455,717

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 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	2,076,857	111,236	144,338	1,378,102	1,633,676	30,176	39,156	373,849	443,181	0	0	0
		TOTAL ACCOUNT	2,613,684	121,975	159,083	1,747,947	2,029,005	114,447	39,156	373,849	527,452	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,240,254	1,130,457	362,692	1,747,105	3,240,254	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,102,941	0	0	0	0	1,240,267	438,811	423,863	2,102,941	0	0	0
99		GD-OR / AS	910,136	0	0	0	0	0	0	0	0	910,136	0	910,136
8		GD-AA	1,325,690	0	0	0	0	0	0	945,628	945,628	0	380,062	380,062
7		CD-AA	7,676,013	0	0	5,530,107	5,530,107	0	0	1,526,682	1,526,682	0	619,224	619,224
9		CD-WA / ID / AN	361,538	36,388	15,980	232,022	284,390	9,871	4,335	62,942	77,148	0	0	0
		TOTAL ACCOUNT	15,616,572	1,166,845	378,672	7,509,234	9,054,751	1,250,138	443,146	2,959,115	4,652,399	910,136	999,286	1,909,422
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	983,685	170,388	88,523	724,774	983,685	0	0	0	0	0	0	0
99		GD-WA / ID / AN	190,882	0	0	0	0	62,118	20,259	108,505	190,882	0	0	0
99		GD-OR / AS	170,220	0	0	0	0	0	0	0	0	170,220	0	170,220
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	180,059	8,726	2,785	130,125	141,636	2,367	756	35,300	38,423	0	0	0
		TOTAL ACCOUNT	1,963,063	179,114	91,308	1,111,133	1,381,555	64,485	21,015	273,430	358,930	170,220	52,358	222,578
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	36,031,347	16,476,980	10,291,439	9,262,928	36,031,347	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	42,351,247	16,746,151	10,699,055	10,193,454	37,638,660	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-1A
For Month Ended December 31, 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	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	48,194,622	9,520,261	2,840,612	35,833,749	48,194,622	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,036,246	0	0	0	0	584,049	452,197	0	1,036,246	0	0	0	0
99		GD-OR / AS	970,376	0	0	0	0	0	0	0	0	970,376	0	0	970,376
8		GD-AA	992,933	0	0	0	0	0	0	708,269	708,269	0	284,664	284,664	
7		CD-AA	15,204,649	0	0	10,954,037	10,954,037	0	0	3,024,053	3,024,053	0	1,226,559	1,226,559	
9		CD-WA/ ID / AN	12,217,944	365,190	3,188,313	6,057,254	9,610,757	99,068	864,919	1,643,200	2,607,187	0	0	0	
		TOTAL ACCOUNT	78,616,770	9,885,451	6,028,925	52,845,040	68,759,416	683,117	1,317,116	5,375,522	7,375,755	970,376	1,511,223	2,481,599	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	30,511	0	2,299	28,212	30,511	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	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	324,836,474	45,988,042	28,367,388	175,105,534	249,460,964	13,542,640	5,836,352	35,695,376	55,074,368	8,460,881	11,840,261	20,301,142	

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-IPL-1A
COMMON INTANGIBLE PLANT	
For Month Ended December 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct
	303000	Intangible Plant										
99		ED-WA / ID / AN	2,071,686	153,179	0	1,918,507	2,071,686	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	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,484,528	0	0	1,069,513	1,069,513	0	0	295,258	295,258	0
9		CD-WA / ID / AN	194,058	0	0	152,648	152,648	0	0	41,410	41,410	0
		TOTAL ACCOUNT	5,306,416	153,179	0	3,140,668	3,293,847	964,981	181,037	336,668	1,482,686	410,126
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	2,973,940	2,050,018	23,524	900,398	2,973,940	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	23,220	0	0	0	0	0	0	0	0	23,220
8		GD-AA	2,176,350	0	0	0	0	0	0	1,552,412	1,552,412	0
7		CD-AA	40,830,942	0	0	29,416,244	29,416,244	0	0	8,120,866	8,120,866	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	46,004,452	2,050,018	23,524	30,316,642	32,390,184	0	0	9,673,278	9,673,278	23,220
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	155,918	0	0	155,918	155,918	0	0	0	0	0
99		GD-WA / ID / AN	15,432	0	0	0	0	0	0	15,432	15,432	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,777,334	0	0	2,000,902	2,000,902	0	0	552,384	552,384	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,949,915	0	0	2,156,820	2,156,820	0	0	567,816	567,816	1,231
		TOTAL	54,260,783	2,203,197	23,524	35,614,130	37,840,851	964,981	181,037	10,577,762	11,723,780	434,577

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Fact	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 December 31, 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	(35,362,300)	(25,476,415)	(7,033,208)	(2,852,677)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,898,305)	(1,493,226)	(405,079)	0
7	283750	CD-AA	(309,026)	(222,635)	(61,462)	(24,929)
		Total	<u>(37,569,631)</u>	<u>(27,192,276)</u>	<u>(7,499,749)</u>	<u>(2,877,606)</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:
COMMON WORKING CAPITAL	C-WKC-1A
For Month Ended December 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		677,053	677,053		677,053	677,053		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		833,952	833,952		833,952	833,952		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		5,944,433	5,944,433		4,771,097	4,771,097		1,173,336	1,173,336
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		731,787	731,787		587,344	587,344		144,443	144,443
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		4,931	4,931		3,958	3,958		973	973
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(1,065)	(1,065)		(855)	(855)		(210)	(210)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(48)	(48)		(39)	(39)		(9)	(9)
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000	0		0
TOTAL			18,188,000	8,451,709	26,639,709	18,188,000	7,081,725	25,269,725	0	1,369,984	1,369,984

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%