

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended August 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	126,635,747	77,775,723	48,860,024
	Adjustments			
	Adjusted Net Operating Income (Loss)	126,635,747	77,775,723	48,860,024
E-APL	Electric Net Rate Base	1,774,400,869	1,153,622,177	620,778,692
	RATE OF RETURN	<u>7.137%</u>	<u>6.742%</u>	<u>7.871%</u>

RESULTS OF OPERATIONS		Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended August 31, 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	08-31-2012	359,701	236,073	123,628
		Percent		100.000%	65.630%	34.370%
3	E-OPS	Direct Distribution Operating Expense		23,514,491	15,264,255	8,250,236
		Percent		100.000%	64.914%	35.086%
	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		400.000%	268.116%	131.884%
		Percent		100.000%	67.029%	32.971%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended August 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/Oregon 4-Factor	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:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12A
For Twelve Months Ended August 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%

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RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended August 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	807,023,145	512,577,026	294,446,119	
		Percent	100.000%	63.515%	36.485%	
11		Book Depreciation	81,677,808	53,137,634	28,540,174	
		Percent	100.000%	65.058%	34.942%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended August 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,052,463,313 100.000%	1,327,119,556 64.660%	725,343,757 35.340%
13	E-PLT	Net Electric General Plant Percent	152,091,592 100.000%	100,401,272 66.014%	51,690,320 33.986%
14		Net Allocated Schedule M's Percent	-98,344,843 100.000%	-63,633,551 64.705%	-34,711,292 35.295%
99	Input	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended August 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	322,383,411	0	322,383,411	216,928,541	0	216,928,541	105,454,870	0	105,454,870
99	442200	Commercial - Firm & Int.	287,114,803	0	287,114,803	201,571,387	0	201,571,387	85,543,416	0	85,543,416
1	442300	Industrial	120,309,789	0	120,309,789	56,095,984	0	56,095,984	64,213,805	0	64,213,805
99	444000	Public Street & Highway Lighting	7,145,143	0	7,145,143	4,717,184	0	4,717,184	2,427,959	0	2,427,959
99	448000	Interdepartmental Revenue	1,036,434	0	1,036,434	826,285	0	826,285	210,149	0	210,149
99	499XXX	Unbilled Revenue	(1,591,685)	0	(1,591,685)	(1,108,641)	0	(1,108,641)	(483,044)	0	(483,044)
TOTAL SALES TO ULTIMATE CUSTOMERS			736,397,895	0	736,397,895	479,030,740	0	479,030,740	257,367,155	0	257,367,155
1	447XXX	Sales for Resale	0	137,753,860	137,753,860	0	89,870,618	89,870,618	0	47,883,242	47,883,242
TOTAL SALES OF ELECTRICITY			736,397,895	137,753,860	874,151,755	479,030,740	89,870,618	568,901,358	257,367,155	47,883,242	305,250,397
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	593,547	0	593,547	384,327	0	384,327	209,220	0	209,220
1	453000	Sales of Water & Water Power	0	592,088	592,088	0	386,278	386,278	0	205,810	205,810
1	454000	Rent from Electric Property	2,875,427	56,740	2,932,167	1,913,264	37,017	1,950,281	962,163	19,723	981,886
1	456XXX	Other Electric Revenues	199,394	140,086,905	140,286,299	140,994	91,392,697	91,533,691	58,400	48,694,208	48,752,608
TOTAL OTHER OPERATING REVENUE			3,668,368	140,735,733	144,404,101	2,438,585	91,815,992	94,254,577	1,229,783	48,919,741	50,149,524
TOTAL ELECTRIC REVENUE			740,066,263	278,489,593	1,018,555,856	481,469,325	181,686,610	663,155,935	258,596,938	96,802,983	355,399,921
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	405,229	405,229	0	264,371	264,371	0	140,858	140,858
1	501000	Fuel	0	29,513,719	29,513,719	0	19,254,750	19,254,750	0	10,258,969	10,258,969
1	502000	Steam Expense	0	4,213,244	4,213,244	0	2,748,720	2,748,720	0	1,464,524	1,464,524
1	505000	Electric Expense	0	890,951	890,951	0	581,256	581,256	0	309,695	309,695
1	506000	Miscellaneous Steam Power Generation Expense	0	2,299,178	2,299,178	0	1,499,984	1,499,984	0	799,194	799,194
1	507000	Rent	0	30,569	30,569	0	19,943	19,943	0	10,626	10,626
MAINTENANCE											
1	510000	Supervision & Engineering	0	526,999	526,999	0	343,814	343,814	0	183,185	183,185
1	511000	Structures	0	609,904	609,904	0	397,901	397,901	0	212,003	212,003
1	512000	Boiler Plant	0	4,819,534	4,819,534	0	3,144,264	3,144,264	0	1,675,270	1,675,270
1	513000	Electric Plant	0	642,369	642,369	0	419,082	419,082	0	223,287	223,287
1	514000	Miscellaneous Steam Plant	0	612,290	612,290	0	399,458	399,458	0	212,832	212,832
TOTAL STEAM POWER GENERATION EXP			0	44,563,986	44,563,986	0	29,073,543	29,073,543	0	15,490,443	15,490,443

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended August 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	2,400,324	2,400,324	0	1,565,971	1,565,971	0	834,353	834,353
1	536000	Water for Power	0	1,167,274	1,167,274	0	761,530	761,530	0	405,744	405,744
1	537000	Hydraulic Expense	4,631,099	2,930,187	7,561,286	2,843,103	1,911,654	4,754,757	1,787,996	1,018,533	2,806,529
1	538000	Electric Expense	0	6,126,619	6,126,619	0	3,997,006	3,997,006	0	2,129,613	2,129,613
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	674,058	674,058	0	439,755	439,755	0	234,303	234,303
1	540000	Rent	0	1,280,072	1,280,072	0	835,119	835,119	0	444,953	444,953
1	540100	MT Trust Funds Land Settlement Rents	5,498,564	0	5,498,564	3,594,202	0	3,594,202	1,904,362	0	1,904,362
MAINTENANCE											
1	541000	Supervision & Engineering	0	569,224	569,224	0	371,362	371,362	0	197,862	197,862
1	542000	Structures	0	502,159	502,159	0	327,609	327,609	0	174,550	174,550
1	543000	Reservoirs, Dams, & Waterways	0	3,017,437	3,017,437	0	1,968,576	1,968,576	0	1,048,861	1,048,861
1	544000	Electric Plant	0	2,541,596	2,541,596	0	1,658,137	1,658,137	0	883,459	883,459
1	545000	Miscellaneous Hydraulic Plant	0	469,367	469,367	0	306,215	306,215	0	163,152	163,152
TOTAL HYDRO POWER GENERATION EXP			10,129,663	21,678,317	31,807,980	6,437,305	14,142,934	20,580,239	3,692,358	7,535,383	11,227,741
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,759,364	1,759,364	0	1,147,809	1,147,809	0	611,555	611,555
1	547000	Fuel	0	64,487,174	64,487,174	0	42,071,432	42,071,432	0	22,415,742	22,415,742
1	548000	Generation Expense	0	913,481	913,481	0	595,955	595,955	0	317,526	317,526
1	549000	Miscellaneous Other Power Generation Expense	0	650,146	650,146	0	424,155	424,155	0	225,991	225,991
1	550000	Rent	0	(39,958)	(39,958)	0	(26,069)	(26,069)	0	(13,889)	(13,889)
MAINTENANCE											
1	551000	Supervision & Engineering	0	1,628,725	1,628,725	0	1,062,580	1,062,580	0	566,145	566,145
1	552000	Structures	0	9,969	9,969	0	6,504	6,504	0	3,465	3,465
1	553000	Generating & Electric Equipment	0	7,403,886	7,403,886	0	4,830,295	4,830,295	0	2,573,591	2,573,591
1	554000	Miscellaneous Other Power Generation Plant	0	156,567	156,567	0	102,144	102,144	0	54,423	54,423
TOTAL OTHER POWER GENERATION EXP			0	76,969,354	76,969,354	0	50,214,805	50,214,805	0	26,754,549	26,754,549
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	18,677,668	208,626,099	227,303,767	0	136,107,666	136,107,666	18,677,668	72,518,433	91,196,101
1	556000	System Control & Load Dispatching	0	830,090	830,090	0	541,551	541,551	0	288,539	288,539
E-557	557XXX	Other Expense	21,055,295	140,513,408	161,568,703	14,383,066	91,670,946	106,054,012	6,672,229	48,842,462	55,514,691
TOTAL OTHER POWER SUPPLY EXPENSE			39,732,963	349,969,597	389,702,560	14,383,066	228,320,163	242,703,229	25,349,897	121,649,434	146,999,331
TOTAL PRODUCTION OPERATING EXP			49,862,626	493,181,254	543,043,880	20,820,371	321,751,445	342,571,816	29,042,255	171,429,809	200,472,064

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended August 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	23,602	2,066,173	2,089,775	0	1,347,971	1,347,971	23,602	718,202	741,804
1	561000	Load Dispatching	0	2,234,590	2,234,590	0	1,457,847	1,457,847	0	776,743	776,743
1	562000	Station Expense	0	435,343	435,343	0	284,018	284,018	0	151,325	151,325
1	563000	Overhead Line Expense	0	537,938	537,938	0	350,951	350,951	0	186,987	186,987
1	565000	Transmission of Electricity by Others	0	17,664,741	17,664,741	0	11,524,477	11,524,477	0	6,140,264	6,140,264
1	566000	Miscellaneous Transmission Expense	0	1,723,125	1,723,125	0	1,124,167	1,124,167	0	598,958	598,958
1	567000	Rent	0	132,995	132,995	0	86,766	86,766	0	46,229	46,229
		MAINTENANCE									
1	568000	Supervision & Engineering	0	1,310,945	1,310,945	0	855,261	855,261	0	455,684	455,684
1	569000	Structures	43,898	403,731	447,629	28,598	263,394	291,992	15,300	140,337	155,637
1	570000	Station Equipment	2,251	1,166,474	1,168,725	2,251	761,008	763,259	0	405,466	405,466
1	571000	Overhead Lines	14,627	2,159,487	2,174,114	7,397	1,408,849	1,416,246	7,230	750,638	757,868
1	572000	Underground Lines	0	9,061	9,061	0	5,911	5,911	0	3,150	3,150
1	573000	Service Miscellaneous	0	52,623	52,623	0	34,331	34,331	0	18,292	18,292
		TOTAL TRANSMISSION OPERATING EXP	84,378	29,897,226	29,981,604	38,246	19,504,951	19,543,197	46,132	10,392,275	10,438,407
E-DEPX		Depreciation Expense-Production	0	27,853,233	27,853,233	0	18,171,449	18,171,449	0	9,681,784	9,681,784
E-DEPX		Depreciation Expense-Transmission	0	10,573,174	10,573,174	0	6,897,939	6,897,939	0	3,675,235	3,675,235
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,007,380	1,007,380	0	657,215	657,215	0	350,165	350,165
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(190,572)	0	(190,572)	190,572	0	190,572
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,480	141,545	0	69,520	69,520
1	407325	Amortization of CDA IPA Interest Expense	0	0	0	0	0	0	0	0	0
99	407335	Amortization of ID DSIT	(4,275,827)	0	(4,275,827)	0	0	0	(4,275,827)	0	(4,275,827)
99	407350	Amortization of WA Renewable Energy Credits	314,940	0	314,940	314,940	0	314,940	0	0	0
99	407351	Amortization of CNC Transmission	190,429	0	190,429	109,745	0	109,745	80,684	0	80,684
99	407360	Amortization of CS2 & COLSTRIP O&M	(54,208)	0	(54,208)	(86,040)	0	(86,040)	31,832	0	31,832
99	407362	Amortization of LiDAR O&M	426,664	0	426,664	426,664	0	426,664	0	0	0
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Amortization of CDA Settlement - Allocated	0	932,318	932,318	0	608,244	608,244	0	324,074	324,074
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407395	Optional Renewable Power Revenue Offset	237,179	0	237,179	180,910	0	180,910	56,269	0	56,269
99	407400	Amortization of CCX Credits	0	0	0	0	0	0	0	0	0
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	288,900	0	288,900	0	0	0	288,900	0	288,900
99	407422	Amortization of Spokane River Relicense	0	0	0	0	0	0	0	0	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	(11,866,810)	0	(11,866,810)	(8,042,925)	0	(8,042,925)	(3,823,885)	0	(3,823,885)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(5,049,121)	0	(5,049,121)	(3,186,968)	0	(3,186,968)	(1,862,153)	0	(1,862,153)
99	407462	Amortization of Deferred LiDAR O&M	(368,694)	0	(368,694)	(368,694)	0	(368,694)	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	(2,805)	(2,805)	0	(1,830)	(1,830)	0	(975)	(975)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	18,251,061	18,251,061	0	11,906,992	11,906,992	0	6,344,069	6,344,069
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(15,874,662)	58,814,361	42,939,699	(6,746,504)	38,370,489	31,623,985	(9,128,158)	20,443,872	11,315,714
		TOTAL PRODUCTION & TRANSMISSION EXPEN	34,072,342	581,892,841	615,965,183	14,112,113	379,626,885	393,738,998	19,960,229	202,265,956	222,226,185

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended August 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	415,699	1,716,245	2,131,944	262,031	1,114,083	1,376,114	153,668	602,162	755,830
3	582000	Station Expense	645,048	45,394	690,442	409,717	29,467	439,184	235,331	15,927	251,258
3	583000	Overhead Line Expense	2,207,955	562,997	2,770,952	1,631,074	365,464	1,996,538	576,881	197,533	774,414
3	584000	Underground Line Expense	663,486	0	663,486	306,470	0	306,470	357,016	0	357,016
3	585000	Street Light & Signal System Operation Expense	227,817	0	227,817	55,691	0	55,691	172,126	0	172,126
3	586000	Meter Expense	2,187,684	80,942	2,268,626	1,676,885	52,543	1,729,428	510,799	28,399	539,198
3	587000	Customer Installations Expense	577,717	132,698	710,415	315,292	86,140	401,432	262,425	46,558	308,983
3	588000	Miscellaneous Distribution Expense	4,123,185	3,415,778	7,538,963	2,686,875	2,217,318	4,904,193	1,436,310	1,198,460	2,634,770
3	589000	Rent	1,356	289,289	290,645	1,156	187,789	188,945	200	101,500	101,700
		MAINTENANCE:									
3	590000	Supervision & Engineering	401,063	1,258,765	1,659,828	248,003	817,115	1,065,118	153,060	441,650	594,710
3	591000	Structures	413,862	1,528	415,390	209,121	992	210,113	204,741	536	205,277
3	592000	Station Equipment	648,271	195,358	843,629	482,401	126,815	609,216	165,870	68,543	234,413
3	593000	Overhead Lines	8,073,478	27,514	8,100,992	4,957,406	17,860	4,975,266	3,116,072	9,654	3,125,726
3	594000	Underground Lines	1,067,363	0	1,067,363	722,872	0	722,872	344,491	0	344,491
3	595000	Line Transformers	783,631	401,761	1,185,392	511,425	260,799	772,224	272,206	140,962	413,168
3	596000	Street Light & Signal System Maintenance Exp	650,714	0	650,714	458,228	0	458,228	192,486	0	192,486
3	597000	Meters	77,953	0	77,953	48,800	0	48,800	29,153	0	29,153
3	598000	Miscellaneous Distribution Expense	348,209	149,826	498,035	280,808	97,258	378,066	67,401	52,568	119,969
		TOTAL DISTRIBUTION OPERATING EXP	23,514,491	8,278,095	31,792,586	15,264,255	5,373,643	20,637,898	8,250,236	2,904,452	11,154,688
E-DEPX		Depreciation Expense-Distribution	31,305,445	0	31,305,445	20,201,521	0	20,201,521	11,103,924	0	11,103,924
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,692	0	26,692	26,692	0	26,692	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	46,251,198	0	46,251,198	40,048,639	0	40,048,639	6,202,559	0	6,202,559
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	77,583,335	0	77,583,335	60,276,852	0	60,276,852	17,306,483	0	17,306,483
		TOTAL DISTRIBUTION EXPENSES	101,097,826	8,278,095	109,375,921	75,541,107	5,373,643	80,914,750	25,556,719	2,904,452	28,461,171

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended August 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	627,960	627,960	0	412,130	412,130	0	215,830	215,830
2	902000	Meter Reading Expenses	2,840,412	101,324	2,941,736	2,475,988	66,499	2,542,487	364,424	34,825	399,249
E-903	903XXX	Customer Records & Collection Expenses	1,953,954	6,384,954	8,338,908	1,309,666	4,190,445	5,500,111	644,288	2,194,509	2,838,797
2	904000	Uncollectible Accounts	0	2,356,694	2,356,694	0	1,546,698	1,546,698	0	809,996	809,996
2	905000	Misc Customer Accounts	0	213,458	213,458	0	140,092	140,092	0	73,366	73,366
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,794,366	9,684,390	14,478,756	3,785,654	6,355,864	10,141,518	1,008,712	3,328,526	4,337,238
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	27,670,177	256,598	27,926,775	20,006,017	168,405	20,174,422	7,664,160	88,193	7,752,353
2	909000	Advertising	3,525	1,000,823	1,004,348	(72)	656,840	656,768	3,597	343,983	347,580
2	910000	Misc Customer Service & Info Exp	(3,275)	170,389	167,114	(3,275)	111,826	108,551	0	58,563	58,563
TOTAL CUSTOMER SERVICE & INFO EXP			27,670,427	1,427,810	29,098,237	20,002,670	937,071	20,939,741	7,667,757	490,739	8,158,496
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	11,804	11,804	0	7,747	7,747	0	4,057	4,057
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	11,804	11,804	0	7,747	7,747	0	4,057	4,057
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	676,602	25,308,302	25,984,904	548,753	16,963,902	17,512,655	127,849	8,344,400	8,472,249
4	921000	Office Supplies & Expenses	78,064	3,883,006	3,961,070	77,945	2,602,740	2,680,685	119	1,280,266	1,280,385
4	922000	Admin Exp Transferred--Credit	0	(63,090)	(63,090)	0	(42,289)	(42,289)	0	(20,801)	(20,801)
4	923000	Outside Services Employed	13,645	12,314,307	12,327,952	13,645	8,254,157	8,267,802	0	4,060,150	4,060,150
4	924000	Property Insurance Premium	0	1,281,880	1,281,880	0	859,231	859,231	0	422,649	422,649
4	925XXX	Injuries and Damages	28,372	3,483,158	3,511,530	24,859	2,334,726	2,359,585	3,513	1,148,432	1,151,945
4	926XXX	Employee Pensions and Benefits	339,406	980,468	1,319,874	250,624	657,198	907,822	88,782	323,270	412,052
4	927000	Franchise Requirements	5,750	0	5,750	0	0	0	5,750	0	5,750
1	928000	Regulatory Commission Expenses	2,772,024	3,694,019	6,466,043	2,012,091	2,409,978	4,422,069	759,933	1,284,041	2,043,974
4	930000	Miscellaneous General Expenses	140,369	2,816,728	2,957,097	82,962	1,888,025	1,970,987	57,407	928,703	986,110
4	931000	Rents	33,361	1,022,976	1,056,337	23,681	685,691	709,372	9,680	337,285	346,965
4	935000	Maintenance of General Plant	853,251	7,173,554	8,026,805	365,207	4,808,362	5,173,569	488,044	2,365,192	2,853,236
TOTAL ADMIN & GEN OPERATING EXP			4,940,844	61,895,308	66,836,152	3,399,767	41,421,721	44,821,488	1,541,077	20,473,587	22,014,664

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended August 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	1,558,925	10,287,982	11,846,907	939,050	6,895,931	7,834,981	619,875	3,392,051	4,011,926
E-AMTX		Amortization Expense-General Plant - 303000	0	7,636	7,636	0	4,982	4,982	0	2,654	2,654
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	248,960	5,570,620	5,819,580	246,797	3,733,931	3,980,728	2,163	1,836,689	1,838,852
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	46,761	46,761	0	31,343	31,343	0	15,418	15,418
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,807,885	15,912,999	17,720,884	1,185,847	10,666,187	11,852,034	622,038	5,246,812	5,868,850
		TOTAL ADMIN & GENERAL EXPENSES	6,748,729	77,808,307	84,557,036	4,585,614	52,087,908	56,673,522	2,163,115	25,720,399	27,883,514
		TOTAL EXPENSES BEFORE FIT	174,383,690	679,103,247	853,486,937	118,027,158	444,389,118	562,416,276	56,356,532	234,714,129	291,070,661
		NET OPERATING INCOME (LOSS) BEFORE FIT			165,068,919			100,739,659			64,329,260
E-FIT		FEDERAL INCOME TAX--Normal Accrual			18,160,758			11,150,848			7,009,910
E-FIT		DEFERRED FEDERAL INCOME TAX			20,448,499			11,927,966			8,520,533
E-FIT		AMORTIZED ITC - NOXON			(176,085)			(114,878)			(61,207)
		ELECTRIC NET OPERATING INCOME (LOSS)			126,635,747			77,775,723			48,860,024

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.630%	34.370%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.914%	35.086%
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-555-12A
For Twelve Months Ended August 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	165,689,347	165,689,347	0	108,095,730	108,095,730	0	57,593,617	57,593,617
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	18,677,668	0	18,677,668	0	0	0	18,677,668	0	18,677,668
1	555550	Non Monetary - Exchange Power	0	(44,854)	(44,854)	0	(29,263)	(29,263)	0	(15,591)	(15,591)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	42,346,170	42,346,170	0	27,626,641	27,626,641	0	14,719,529	14,719,529
1	555710	Intercompany Purchase	0	635,436	635,436	0	414,558	414,558	0	220,878	220,878
TOTAL ACCOUNT 555			18,677,668	208,626,099	227,303,767	0	136,107,666	136,107,666	18,677,668	72,518,433	91,196,101

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-557-12A
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	
For Twelve Months Ended August 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	557000	Other Expenses	0	5,914,552	5,914,552	0	3,858,654	3,858,654	0	2,055,898	2,055,898
1	557010	Other Power Supply Expense - Financial	0	(3,145,020)	(3,145,020)	0	(2,051,811)	(2,051,811)	0	(1,093,209)	(1,093,209)
1	557150	Fuel - Economic Dispatch	0	90,966,346	90,966,346	0	59,346,444	59,346,444	0	31,619,902	31,619,902
1	557160	Power Supply Expense - Miscellaneous	0	348,066	348,066	0	227,078	227,078	0	120,988	120,988
99	557161	Unbilled Add-Ons	(741,529)	0	(741,529)	0	0	0	(741,529)	0	(741,529)
1	557170	Broker Fees - Power	0	845,373	845,373	0	551,521	551,521	0	293,852	293,852
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	13,885,568	0	13,885,568	13,885,568	0	13,885,568	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	2,807,904	0	2,807,904	0	0	0	2,807,904	0	2,807,904
99	557390	Idaho PCA Amortization	4,284,650	0	4,284,650	0	0	0	4,284,650	0	4,284,650
1	557395	Optional Renewable Power Expense Offset	0	(137,533)	(137,533)	0	(89,727)	(89,727)	0	(47,806)	(47,806)
1	557610	Other Expenses - Exposure	0	(26,526)	(26,526)	0	(17,306)	(17,306)	0	(9,220)	(9,220)
1	557700	Turbine Gas Bookout Expense	0	12,108,620	12,108,620	0	7,899,664	7,899,664	0	4,208,956	4,208,956
1	557711	Turbine Gas Bookout Offset	0	(12,108,620)	(12,108,620)	0	(7,899,664)	(7,899,664)	0	(4,208,956)	(4,208,956)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	45,748,150	45,748,150	0	29,846,093	29,846,093	0	15,902,057	15,902,057
TOTAL ACCOUNT 557			21,055,295	140,513,408	161,568,703	14,383,066	91,670,946	106,054,012	6,672,229	48,842,462	55,514,691

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:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-12A
For Twelve Months Ended August 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	903000	Customer Records and Collections	1,953,954	6,384,954	8,338,908	1,309,666	4,190,445	5,500,111	644,288	2,194,509	2,838,797
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			1,953,954	6,384,954	8,338,908	1,309,666	4,190,445	5,500,111	644,288	2,194,509	2,838,797

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.630%	34.370%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.660%	35.340%

RESULTS OF OPERATIONS			Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES			E-908-12A
For Twelve Months Ended August 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	908000	Customer Assistance Expense	355,139	256,598	611,737	240,693	168,405	409,098	114,446	88,193	202,639
99	908600	Public Purpose Tariff Rider Expense Offset	27,772,456	0	27,772,456	20,218,644	0	20,218,644	7,553,812	0	7,553,812
99	908610	Limited Income Tax Refund Program	115,981	0	115,981	115,981	0	115,981	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(573,399)	0	(573,399)	(569,301)	0	(569,301)	(4,098)	0	(4,098)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			27,670,177	256,598	27,926,775	20,006,017	168,405	20,174,422	7,664,160	88,193	7,752,353

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.630%	34.370%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended August 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.53%	52.53%
2	Cost of Debt		5.693%	5.826%
	Total Weighted Cost		2.991%	3.060%
E-APL	Net Rate Base	1,774,400,869	1,153,622,177	620,778,692
	Interest Deduction for FIT Calculation	53,500,667	34,504,839	18,995,828
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID: E-FIT-12A	AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended August 31, 2012 Average of Monthly Averages Basis			System	Washington	Idaho
Ref/Basis	Description				
	Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,018,555,856	663,155,935	355,399,921	
E-OPS	Less: Operating & Maintenance Expense	715,243,019	458,663,405	256,579,614	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	73,741,659	51,797,240	21,944,419	
E-OTX	Less: Taxes Other than FIT	64,502,259	51,955,631	12,546,628	
	Net Operating Income Before FIT	165,068,919	100,739,659	64,329,260	
E-INT	Less: Interest Expense	53,500,667	34,504,839	18,995,828	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(190,572)	190,572	
E-SCM	Plus: Schedule M Adjustments	(51,522,901)	(29,243,893)	(22,279,008)	
	Taxable Net Operating Income	60,045,351	37,181,499	22,863,852	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	21,015,873	13,013,525	8,002,348	
1	Production Tax Credit	(182,620)	(119,141)	(63,479)	
1	Investment Tax Credit - Noxon *	(2,672,495)	(1,743,536)	(928,959)	
	Total Net Federal Income Tax	18,160,758	11,150,848	7,009,910	
E-DTE	Deferred FIT	20,448,499	11,927,966	8,520,533	
1	411400 Amortized Investment Tax Credit - Noxon	(176,085)	(114,878)	(61,207)	
	Total Net FIT/Deferred FIT	38,433,172	22,963,936	15,469,236	
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
ELECTRIC SCHEDULE M ITEMS
For Twelve Months Ended August 31, 2012
Average of Monthly Averages Basis

Report ID:
E-SCM-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-DEPX/AMTX	Book Depreciation & Amortization	33,140,022	55,346,786	88,486,808	21,414,060	36,392,790	57,806,850	11,725,962	18,953,996	30,679,958	
12	997001 Contributions In Aid of Construction	0	1,359,976	1,359,976	0	879,360	879,360	0	480,616	480,616	
2	997002 Injuries and Damages	0	(1,660,000)	(1,660,000)	0	(1,089,458)	(1,089,458)	0	(570,542)	(570,542)	
12	997003 Salvage	0	0	0	0	0	0	0	0	0	
99	997004 Boulder Park Write Off	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)	
4	997005 FAS106 Current Retiree Medical Accrual	0	3,439,679	3,439,679	0	2,305,582	2,305,582	0	1,134,097	1,134,097	
99	997007 Idaho PCA	7,100,011	0	7,100,011	0	0	0	7,100,011	0	7,100,011	
99	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0	
1	997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(22,069)	(22,069)	0	(11,759)	(11,759)	
4	997015 Airplane Lease Payments	0	374,653	374,653	0	251,126	251,126	0	123,527	123,527	
12	997016 Redemption Expense Amortization	0	1,037,325	1,037,325	0	670,734	670,734	0	366,591	366,591	
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0	
99	997018 DSM Tariff Rider	(1,961,239)	0	(1,961,239)	(1,602,968)	0	(1,602,968)	(358,271)	0	(358,271)	
1	997019 CSS Temporary Service Fees	287,815	0	287,815	48,150	0	48,150	239,665	0	239,665	
4	997020 FAS87 Current Pension Accrual	0	(8,376,042)	(8,376,042)	0	(5,614,377)	(5,614,377)	0	(2,761,665)	(2,761,665)	
99	997021 Wartsilla Generators Amortization	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656	
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0	
2	997027 Uncollectibles	0	(26,526)	(26,526)	0	(17,409)	(17,409)	0	(9,117)	(9,117)	
99	997028 RTO Funding Amortization	23,602	0	23,602	0	0	0	23,602	0	23,602	
99	997029 FAS106 Post Retirement Benefits	339,356	0	339,356	250,574	0	250,574	88,782	0	88,782	
12	997032 Interest Rate Swaps	0	(20,199,692)	(20,199,692)	0	(13,061,121)	(13,061,121)	0	(7,138,571)	(7,138,571)	
99	997033 BPA Residential Exchange	(726,071)	0	(726,071)	(473,925)	0	(473,925)	(252,146)	0	(252,146)	
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684	
1	997041 Rathdrum Turbine Lease, Tax	0	(367,722)	(367,722)	0	(239,902)	(239,902)	0	(127,820)	(127,820)	
99	997043 Washington Deferred Power Costs	13,885,568	0	13,885,568	13,885,568	0	13,885,568	0	0	0	
1	997044 Non-Monetary Power Costs	0	(44,854)	(44,854)	0	(29,263)	(29,263)	0	(15,591)	(15,591)	
1	997045 Section 199 Manufacturing Deduction	0	(3,084,671)	(3,084,671)	0	(2,012,439)	(2,012,439)	0	(1,072,232)	(1,072,232)	
4	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212	
99	997047 Clark Fork Preventive Maint. Exp (PME's)	265,012	0	265,012	0	0	0	265,012	0	265,012	
12	997048 AFUDC	0	(1,602,494)	(1,602,494)	0	(1,036,173)	(1,036,173)	0	(566,321)	(566,321)	
11	997049 Tax Depreciation	0	(126,996,921)	(126,996,921)	0	(82,621,657)	(82,621,657)	0	(44,375,264)	(44,375,264)	
99	997050 CS2 Levelized Return	288,900	0	288,900	0	0	0	288,900	0	288,900	
99	997051 Wind Generation AFUDC - ID	(44,096)	0	(44,096)	0	0	0	(44,096)	0	(44,096)	
4	997052 Noxon Spill	0	(62,314)	(62,314)	0	(40,654)	(40,654)	0	(21,660)	(21,660)	
99	997053 Renewable Energy Cert Fees	0	(1,313)	(1,313)	0	(880)	(880)	0	(433)	(433)	
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797	
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0	

RESULTS OF OPERATIONS
ELECTRIC SCHEDULE M ITEMS
For Twelve Months Ended August 31, 2012
Average of Monthly Averages Basis

Report ID:
E-SCM-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	11,065	200,000	211,065	11,065	130,480	141,545	0	69,520	69,520
4	997062	Gain on Sale of Office Bldg	0	(65,364)	(65,364)	0	(43,813)	(43,813)	0	(21,551)	(21,551)
1	997063	CDA Lake Settlement	183,093	932,318	1,115,411	152,118	608,244	760,362	30,975	324,074	355,049
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(1,264,801)	0	(1,264,801)	(867,185)	0	(867,185)	(397,616)	0	(397,616)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
1	997073	DSIT Amortization - ID	(4,744,868)	0	(4,744,868)	0	0	0	(4,744,868)	0	(4,744,868)
11	997080	Book Transportation Depreciation	0	1,755,606	1,755,606	0	1,142,162	1,142,162	0	613,444	613,444
1	997081	Deferred Compensation	0	(608,278)	(608,278)	0	(407,723)	(407,723)	0	(200,555)	(200,555)
1	997082	Meal Disallowances	0	374,128	374,128	0	250,774	250,774	0	123,354	123,354
1	997083	Paid Time Off	0	(336,249)	(336,249)	0	(225,384)	(225,384)	0	(110,865)	(110,865)
2	997084	Customer Uncollectibles	0	300,952	300,952	0	197,515	197,515	0	103,437	103,437
99	997088	Deferred O&M Colstrip & CS2	(5,103,329)	0	(5,103,329)	(3,273,008)	0	(3,273,008)	(1,830,321)	0	(1,830,321)
99	997089	CNC Transmission	(567,481)	0	(567,481)	(384,109)	0	(384,109)	(183,372)	0	(183,372)
99	997091	LIDAR O&M Reg Def DFIT	57,970	0	57,970	57,970	0	57,970	0	0	0
99	997092	Smart Grid	442,913	0	442,913	442,913	0	442,913	0	0	0
99	997093	EWEB Renewable Energy Credits	125,989	0	125,989	125,989	0	125,989	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			46,821,944	(98,344,845)	(51,522,901)	34,389,662	(63,633,555)	(29,243,893)	12,432,282	(34,711,290)	(22,279,008)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.630%	34.370%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.914%	35.086%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.515%	36.485%
E-ALL	11	Book Depreciation	100.000%	65.058%	34.942%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.660%	35.340%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended August 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	23,958,489	23,958,489	0	15,502,340	15,502,340	0	8,456,149	8,456,149
99	410100	Deferred Federal Income Tax Expense - Washington	(1,261,522)	0	(1,261,522)	(1,261,522)	0	(1,261,522)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	972,488	0	972,488	0	0	0	972,488	0	972,488
	410100	Total	(289,034)	23,958,489	23,669,455	(1,261,522)	15,502,340	14,240,818	972,488	8,456,149	9,428,637
14	411100	Deferred Federal Income Tax Expense - Allocated	0	637,691	637,691	0	412,618	412,618	0	225,073	225,073
99	411100	Deferred Federal Income Tax Expense - Washington	(2,725,470)	0	(2,725,470)	(2,725,470)	0	(2,725,470)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,133,177)	0	(1,133,177)	0	0	0	(1,133,177)	0	(1,133,177)
	411100	Total	(3,858,647)	637,691	(3,220,956)	(2,725,470)	412,618	(2,312,852)	(1,133,177)	225,073	(908,104)
Total Deferred Federal Income Tax Expense			(4,147,681)	24,596,180	20,448,499	(3,986,992)	15,914,958	11,927,966	(160,689)	8,681,222	8,520,533

E-ALL	14	Net Allocated Schedule M's	100.000%	64.705%	35.295%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC TAXES OTHER THAN FIT		E-OTX-12A
For Twelve Months Ended August 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	40,004	40,004	0	26,099	26,099	0	13,905	13,905
1	408140	State Kwh Generation Tax	0	1,516,743	1,516,743	0	989,523	989,523	0	527,220	527,220
1	408150	R&P Property Tax--Production	0	11,987,267	11,987,267	0	7,820,493	7,820,493	0	4,166,774	4,166,774
1	408180	R&P Property Tax--Transmission	0	4,269,620	4,269,620	0	2,785,500	2,785,500	0	1,484,120	1,484,120
1	409100	State Income Tax--Montana & Oregon	0	437,427	437,427	0	285,377	285,377	0	152,050	152,050
TOTAL PRODUCTION & TRANSMISSION			0	18,251,061	18,251,061	0	11,906,992	11,906,992	0	6,344,069	6,344,069
DISTRIBUTION											
99	408110	State Excise Tax	18,767,089	0	18,767,089	18,767,089	0	18,767,089	0	0	0
99	408120	Municipal Occupation & License Tax	20,016,148	0	20,016,148	16,840,160	0	16,840,160	3,175,988	0	3,175,988
99	408160	Miscellaneous State or Local Tax--WA & ID	59	0	59	0	0	0	59	0	59
99	408170	R&P Property Tax--Distribution	6,997,273	0	6,997,273	4,441,390	0	4,441,390	2,555,883	0	2,555,883
99	409100	State Income Tax--Idaho	470,629	0	470,629	0	0	0	470,629	0	470,629
TOTAL DISTRIBUTION			46,251,198	0	46,251,198	40,048,639	0	40,048,639	6,202,559	0	6,202,559
TOTAL TAXES OTHER THAN FIT			46,251,198	18,251,061	64,502,259	40,048,639	11,906,992	51,955,631	6,202,559	6,344,069	12,546,628

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
ELECTRIC UTILITY PLANT
For Twelve Months Ended August 31, 2012
Average of Monthly Averages Basis

Report ID:
E-PLT-12A

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	9,516,667	9,516,667	0	6,208,674	6,208,674	0	3,307,993	3,307,993
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	39,031,154	39,031,154	0	25,463,925	25,463,925	0	13,567,229	13,567,229
1	302000	Franchises & Consents	596,422	44,049,218	44,645,640	596,422	28,737,710	29,334,132	0	15,311,508	15,311,508
1	303000	Misc Intangible Plant- (C-IPL)	153,179	2,019,232	2,172,411	153,179	1,317,347	1,470,526	0	701,885	701,885
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,316,609	27,320,614	28,637,223	1,305,827	18,312,734	19,618,561	10,782	9,007,880	9,018,662
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,021,589	2,021,589	0	1,355,051	1,355,051	0	666,538	666,538
		TOTAL INTANGIBLE PLANT	2,066,210	125,958,474	128,024,684	2,055,428	82,700,241	84,755,669	10,782	43,258,233	43,269,015
		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	125,683,786	125,683,786	0	81,996,102	81,996,102	0	43,687,684	43,687,684
1	312000	Boiler Plant	0	170,026,554	170,026,554	0	110,925,324	110,925,324	0	59,101,230	59,101,230
1	313000	Generators	0	6,770	6,770	0	4,417	4,417	0	2,353	2,353
1	314000	Turbogenerator Units	0	51,394,096	51,394,096	0	33,529,508	33,529,508	0	17,864,588	17,864,588
1	315000	Accessory Electric Equipment	0	27,084,488	27,084,488	0	17,669,920	17,669,920	0	9,414,568	9,414,568
1	316000	Miscellaneous Power Plant Equipment	0	15,736,911	15,736,911	0	10,266,761	10,266,761	0	5,470,150	5,470,150
		TOTAL STEAM PRODUCTION PLANT	0	392,163,000	392,163,000	0	255,847,142	255,847,142	0	136,315,858	136,315,858
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	56,846,847	56,846,847	0	37,086,883	37,086,883	0	19,759,964	19,759,964
1	331XXX	Structures & Improvements	0	43,449,597	43,449,597	0	28,346,517	28,346,517	0	15,103,080	15,103,080
1	332XXX	Reservoirs, Dams, & Waterways	0	122,896,913	122,896,913	0	80,177,946	80,177,946	0	42,718,967	42,718,967
1	333000	Waterwheels, Turbines, & Generators	0	157,619,844	157,619,844	0	102,831,186	102,831,186	0	54,788,658	54,788,658
1	334000	Accessory Electric Equipment	0	33,973,078	33,973,078	0	22,164,036	22,164,036	0	11,809,042	11,809,042
1	335XXX	Miscellaneous Power Plant Equipment	0	8,033,303	8,033,303	0	5,240,927	5,240,927	0	2,792,376	2,792,376
1	336000	Roads, Railroads, & Bridges	0	2,009,276	2,009,276	0	1,310,852	1,310,852	0	698,424	698,424
		TOTAL HYDRAULIC PRODUCTION PLANT	0	424,828,858	424,828,858	0	277,158,347	277,158,347	0	147,670,511	147,670,511
		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	16,492,125	16,492,125	0	10,759,462	10,759,462	0	5,732,663	5,732,663
1	342000	Fuel Holders, Producers, & Accessories	0	21,204,421	21,204,421	0	13,833,764	13,833,764	0	7,370,657	7,370,657
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	200,917,362	200,917,362	0	131,078,487	131,078,487	0	69,838,875	69,838,875
1	344010	Generators - Solar	0	103,132	103,132	0	67,283	67,283	0	35,849	35,849
1	345000	Accessory Electric Equipment	0	17,078,240	17,078,240	0	11,141,844	11,141,844	0	5,936,396	5,936,396
1	345010	Accessory Electric Equipment - Solar	0	15,310	15,310	0	9,988	9,988	0	5,322	5,322
1	346000	Miscellaneous Power Plant Equipment	0	1,629,960	1,629,960	0	1,063,386	1,063,386	0	566,574	566,574
		TOTAL OTHER PRODUCTION PLANT	0	280,222,498	280,222,498	0	182,817,157	182,817,157	0	97,405,341	97,405,341
		TOTAL PRODUCTION PLANT	0	1,097,214,356	1,097,214,356	0	715,822,646	715,822,646	0	381,391,710	381,391,710

RESULTS OF OPERATIONS	Report ID: E-PLT-12A
ELECTRIC UTILITY PLANT	
For Twelve Months Ended August 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 PLANT:											
1	350XXX	Land & Land Rights	0	19,262,403	19,262,403	0	12,566,792	12,566,792	0	6,695,611	6,695,611
1	352XXX	Structures & Improvements	0	16,739,183	16,739,183	0	10,920,643	10,920,643	0	5,818,540	5,818,540
1	353000	Station Equipment	0	203,591,897	203,591,897	0	132,823,354	132,823,354	0	70,768,543	70,768,543
1	354000	Towers & Fixtures	0	17,121,656	17,121,656	0	11,170,168	11,170,168	0	5,951,488	5,951,488
1	355000	Poles & Fixtures	0	143,572,128	143,572,128	0	93,666,456	93,666,456	0	49,905,672	49,905,672
1	356000	Overhead Conductors & Devices	0	111,869,824	111,869,824	0	72,983,873	72,983,873	0	38,885,951	38,885,951
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	518,964,896	518,964,896	0	338,572,698	338,572,698	0	180,392,198	180,392,198
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,576,812	0	4,576,812	3,340,938	0	3,340,938	1,235,874	0	1,235,874
99	360400	Land Easements	1,851,871	0	1,851,871	151,837	0	151,837	1,700,034	0	1,700,034
99	361000	Structures & Improvements	17,165,127	0	17,165,127	11,991,642	0	11,991,642	5,173,485	0	5,173,485
99	362000	Station Equipment	105,343,643	0	105,343,643	68,407,919	0	68,407,919	36,935,724	0	36,935,724
99	364000	Poles, Towers, & Fixtures	246,326,510	0	246,326,510	150,663,964	0	150,663,964	95,662,546	0	95,662,546
99	365000	Overhead Conductors & Devices	164,780,986	0	164,780,986	101,552,683	0	101,552,683	63,228,303	0	63,228,303
99	366000	Underground Conduit	82,355,177	0	82,355,177	51,393,801	0	51,393,801	30,961,376	0	30,961,376
99	367000	Underground Conductors & Devices	137,082,838	0	137,082,838	88,356,245	0	88,356,245	48,726,593	0	48,726,593
99	368000	Line Transformers	192,606,025	0	192,606,025	128,204,188	0	128,204,188	64,401,837	0	64,401,837
99	369XXX	Services	124,106,937	0	124,106,937	77,670,717	0	77,670,717	46,436,220	0	46,436,220
99	370000	Meters	47,666,549	0	47,666,549	26,772,091	0	26,772,091	20,894,458	0	20,894,458
99	373XXX	Street Light & Signal Systems	34,826,971	0	34,826,971	20,924,568	0	20,924,568	13,902,403	0	13,902,403
		TOTAL DISTRIBUTION PLANT	1,158,689,446	0	1,158,689,446	729,430,593	0	729,430,593	429,258,853	0	429,258,853
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,065,587	3,095,087	4,160,674	370,266	2,074,606	2,444,872	695,321	1,020,481	1,715,802
4	390XXX	Structures & Improvements	11,302,391	47,816,174	59,118,565	5,675,809	32,050,703	37,726,512	5,626,582	15,765,471	21,392,053
4	391XXX	Office Furniture & Equipment	1,342,223	34,679,227	36,021,450	1,335,509	23,245,139	24,580,648	6,714	11,434,088	11,440,802
4	392XXX	Transportation Equipment	12,153,104	7,873,532	20,026,636	8,699,519	5,277,550	13,977,069	3,453,585	2,595,982	6,049,567
4	393000	Stores Equipment	288,003	1,538,237	1,826,240	123,826	1,031,065	1,154,891	164,177	507,172	671,349
4	394000	Tools, Shop & Garage Equipment	1,585,492	6,099,491	7,684,983	1,199,625	4,088,428	5,288,053	385,867	2,011,063	2,396,930
4	395000	Laboratory Equipment	288,874	1,197,876	1,486,750	187,767	802,924	990,691	101,107	394,952	496,059
4	396XXX	Power Operated Equipment	26,950,226	10,479,466	37,429,692	16,947,607	7,024,281	23,971,888	10,002,619	3,455,185	13,457,804
4	397XXX	Communications Equipment	12,908,315	48,877,404	61,785,719	7,075,326	32,762,035	39,837,361	5,832,989	16,115,369	21,948,358
4	398000	Miscellaneous Equipment	2,609	301,576	304,185	133	202,143	202,276	2,476	99,433	101,909
		TOTAL GENERAL PLANT	67,886,824	161,958,070	229,844,894	41,615,387	108,558,874	150,174,261	26,271,437	53,399,196	79,670,633
		TOTAL PLANT IN SERVICE	1,228,642,480	1,904,095,796	3,132,738,276	773,101,408	1,245,654,459	2,018,755,867	455,541,072	658,441,337	1,113,982,409

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended August 31, 2012
Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(272,281,275)	(272,281,275)	0	(177,636,304)	(177,636,304)	0	(94,644,971)	(94,644,971)
E-ADEP		Hydro Production Plant	0	(108,662,166)	(108,662,166)	0	(70,891,197)	(70,891,197)	0	(37,770,969)	(37,770,969)
E-ADEP		Other Production Plant	0	(72,781,851)	(72,781,851)	0	(47,482,880)	(47,482,880)	0	(25,298,971)	(25,298,971)
E-ADEP		Transmission Plant	0	(175,839,719)	(175,839,719)	0	(114,717,833)	(114,717,833)	0	(61,121,886)	(61,121,886)
E-ADEP		Distribution Plant	(351,666,301)	0	(351,666,301)	(216,853,567)	0	(216,853,567)	(134,812,734)	0	(134,812,734)
E-ADEP		General Plant	(20,858,387)	(56,894,915)	(77,753,302)	(11,636,896)	(38,136,093)	(49,772,989)	(9,221,491)	(18,758,822)	(27,980,313)
TOTAL ACCUMULATED DEPRECIATION			(372,524,688)	(686,459,926)	(1,058,984,614)	(228,490,463)	(448,864,307)	(677,354,770)	(144,034,225)	(237,595,619)	(381,629,844)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(6,234,073)	(6,234,073)	0	(4,067,109)	(4,067,109)	0	(2,166,964)	(2,166,964)
E-AAMT		Distribution-Franchises/Misc Intangibles	(72,678)	0	(72,678)	(72,678)	0	(72,678)	0	0	0
E-AAMT		General Plant - 303000	0	(31,484)	(31,484)	0	(20,540)	(20,540)	0	(10,944)	(10,944)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(191,687)	(14,512,988)	(14,704,675)	(191,188)	(9,727,911)	(9,919,099)	(499)	(4,785,077)	(4,785,576)
E-AAMT		General Plant - 390200, 396200	(120,801)	(126,638)	(247,439)	(117,232)	(84,884)	(202,116)	(3,569)	(41,754)	(45,323)
TOTAL ACCUMULATED AMORTIZATION			(385,166)	(20,905,183)	(21,290,349)	(381,098)	(13,900,444)	(14,281,542)	(4,068)	(7,004,739)	(7,008,807)
TOTAL ACCUMULATED DEPR/AMORT			(372,909,854)	(707,365,109)	(1,080,274,963)	(228,871,561)	(462,764,751)	(691,636,312)	(144,038,293)	(244,600,358)	(388,638,651)
NET ELECTRIC UTILITY PLANT before DFIT			855,732,626	1,196,730,687	2,052,463,313	544,229,847	782,889,708	1,327,119,555	311,502,779	413,840,979	725,343,758
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	(419,736)	(419,736)	0	(273,836)	(273,836)	0	(145,900)	(145,900)
12		ADFIT - Electric Plant In Service (282900)	0	(274,782,020)	(274,782,020)	0	(177,674,054)	(177,674,054)	0	(97,107,966)	(97,107,966)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(23,674,595)	(23,674,595)	0	(15,868,844)	(15,868,844)	0	(7,805,751)	(7,805,751)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	(3,330,833)	(3,330,833)	0	(2,173,035)	(2,173,035)	0	(1,157,798)	(1,157,798)
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	(13,660,904)	(13,660,904)	0	(8,912,374)	(8,912,374)	0	(4,748,530)	(4,748,530)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,881,940)	(4,881,940)	0	(3,156,662)	(3,156,662)	0	(1,725,278)	(1,725,278)
TOTAL ACCUMULATED DFIT			0	(321,450,028)	(321,450,028)	0	(208,515,485)	(208,515,485)	0	(112,934,543)	(112,934,543)
NET ELECTRIC UTILITY PLANT			855,732,626	875,280,659	1,731,013,285	544,229,847	574,374,223	1,118,604,070	311,502,779	300,906,436	612,409,215

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%	64.660%	35.340%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12A
For Twelve Months Ended August 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	855,732,626	875,280,659	1,731,013,285	544,229,847	574,374,223	1,118,604,070	311,502,779	300,906,436	612,409,215
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	0	(10,894)	(10,894)	0	(7,302)	(7,302)	0	(3,592)	(3,592)
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	3,818	3,818	0	2,559	2,559	0	1,259	1,259
99	Colstrip 3 AFUDC Reallocation	0	0	0	(1,172,213)	0	(1,172,213)	1,172,213	0	1,172,213
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)	(2,492,679)	0	(2,492,679)	(798,860)	0	(798,860)	(1,693,819)	0	(1,693,819)
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)	6,729,721	0	6,729,721	4,324,786	0	4,324,786	2,404,935	0	2,404,935
99	ADFIT - Kettle Falls Disallowed (190420)	378,208	0	378,208	378,208	0	378,208	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)	1,029,250	0	1,029,250	0	0	0	1,029,250	0	1,029,250
99	ADFIT - Boulder Park Disallowed (190040)	549,762	0	549,762	0	0	0	549,762	0	549,762
99	Investment in WNP3 Exchange Power (124900, 124930)	18,374,838	0	18,374,838	18,374,838	0	18,374,838	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(3,302,267)	0	(3,302,267)	(3,302,267)	0	(3,302,267)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,331,034	0	1,331,034	1,331,034	0	1,331,034	0	0	0
99	CDA Lake Settlement - ID (186382)	265,868	0	265,868	0	0	0	265,868	0	265,868
99	ADFIT - CDA Lake Settlement - Direct (283382)	(558,917)	0	(558,917)	(465,863)	0	(465,863)	(93,054)	0	(93,054)
99	CDA CDR Fund - Direct (182324)	96,820	0	96,820	96,820	0	96,820	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	(33,887)	0	(33,887)	(33,887)	0	(33,887)	0	0	0
99	Spokane River Relicensing (182322)	687,975	0	687,975	638,221	0	638,221	49,754	0	49,754
99	ADFIT - Spokane River Relicensing (283322)	(240,774)	0	(240,774)	(223,364)	0	(223,364)	(17,410)	0	(17,410)
99	Spokane River PM&Es (182323)	636,979	0	636,979	405,265	0	405,265	231,714	0	231,714
99	ADFIT - Spokane River PM&Es (283323)	(222,960)	0	(222,960)	(141,860)	0	(141,860)	(81,100)	0	(81,100)
99	Montana Riverbed Settlement (186360)	4,923,475	0	4,923,475	3,270,340	0	3,270,340	1,653,135	0	1,653,135
99	ADFIT - Montana Riverbed Settlement (283365)	(1,723,217)	0	(1,723,217)	(1,144,620)	0	(1,144,620)	(578,597)	0	(578,597)
99	Lancaster Generation (182312)	5,100,000	0	5,100,000	5,100,000	0	5,100,000	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,785,000)	0	(1,785,000)	(1,785,000)	0	(1,785,000)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	62,011	0	62,011	0	0	0	62,011	0	62,011
4	Customer Advances (252000)	(868,246)	(125)	(868,371)	(244,623)	(84)	(244,707)	(623,623)	(41)	(623,664)
99	Customer Deposits (235199)	(3,635,295)	0	(3,635,295)	(3,635,295)	0	(3,635,295)	0	0	0
C-WKC	Working Capital	18,188,000	7,294,615	25,482,615	18,188,000	0	18,188,000	0	7,294,615	7,294,615
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	36,100,170	7,287,414	43,387,584	35,022,934	(4,827)	35,018,107	1,077,236	7,292,241	8,369,477
	NET RATE BASE	891,832,796	882,568,073	1,774,400,869	579,252,781	574,369,396	1,153,622,177	312,580,015	308,198,677	620,778,692

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%	64.660%	35.340%
E-ALL	13	Net Electric General Plant	100.000%	66.014%	33.986%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended August 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)	10,689,277	10,689,277			10,689,277	10,689,277		6,973,684	6,973,684		3,715,593	3,715,593	
1	Hydro (ED-AN)	8,845,256	8,845,256			8,845,256	8,845,256		5,770,645	5,770,645		3,074,611	3,074,611	
1	Other (ED-AN)	8,318,700	8,318,700			8,318,700	8,318,700		5,427,120	5,427,120		2,891,580	2,891,580	
Total Electric Production		27,853,233	27,853,233			27,853,233	27,853,233		18,171,449	18,171,449		9,681,784	9,681,784	
Electric Transmission														
1	ED-AN	10,573,174	10,573,174			10,573,174	10,573,174		6,897,939	6,897,939		3,675,235	3,675,235	
Total Electric Transmission		10,573,174	10,573,174			10,573,174	10,573,174		6,897,939	6,897,939		3,675,235	3,675,235	
Electric Distribution														
	ED-ID	11,103,924	11,103,924			11,103,924	11,103,924					11,103,924	11,103,924	
	ED-WA	20,201,521	20,201,521			20,201,521	20,201,521		20,201,521	20,201,521				
Total Electric Distribution		31,305,445	31,305,445			31,305,445	31,305,445		20,201,521	20,201,521		11,103,924	11,103,924	
Gas Underground Storage														
	GD-AN	623,343		623,343										
	GD-OR	112,133			112,133									
Total Gas Underground Storage		735,476		623,343	112,133									
Gas Distribution														
	GD-AN	41,054		41,054										
	GD-ID	3,622,835		3,622,835										
	GD-WA	6,860,807		6,860,807										
	GD-OR	3,748,993			3,748,993									
Total Gas Distribution		14,273,689		10,524,696	3,748,993									
General Plant														
4	ED-AN	2,572,418	2,572,418			2,572,418	2,572,418		1,724,266	1,724,266		848,152	848,152	
	ED-ID	289,829	289,829			289,829	289,829				289,829		289,829	
	ED-WA	815,848	815,848			815,848	815,848		815,848	815,848				
7,4	CD-AA	10,294,932	7,416,881	2,047,559	830,492	7,416,881	7,416,881		4,971,461	4,971,461		2,445,420	2,445,420	
9,4	CD-AN	379,709	298,683	81,026		298,683	298,683		200,204	200,204		98,479	98,479	
9	CD-ID	419,580	330,046	89,534		330,046	330,046				330,046		330,046	
9	CD-WA	156,624	123,202	33,422		123,202	123,202		123,202	123,202				
8	GD-AA	160,575		114,540	46,035									
	GD-AN	32,491		32,491										
	GD-ID	72,561		72,561										
	GD-WA	248,488		248,488										
	GD-OR	255,603			255,603									
Total General Plant		15,698,658	11,846,907	2,719,621	1,132,130	1,558,925	10,287,982	11,846,907	939,050	6,895,931	7,834,981	619,875	3,392,051	4,011,926
Total Depreciation Expense		100,439,675	81,578,759	13,867,660	4,993,256	32,864,370	48,714,389	81,578,759	21,140,571	31,965,319	53,105,890	11,723,799	16,749,070	28,472,869

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%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended August 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	916,594	916,594		916,594	916,594		597,986	597,986		318,608	318,608		
1	Misc Intangible Plt (303000)	ED-AN	90,786	90,786		90,786	90,786		59,229	59,229		31,557	31,557		
Total Production/Transmission			1,007,380	1,007,380		1,007,380	1,007,380		657,215	657,215		350,165	350,165		
Distribution															
	Franchises (302000)	ED-WA	23,864	23,864		23,864	23,864		23,864	23,864					
	Misc Intangible Plt (303000)	ED-WA	2,828	2,828		2,828	2,828		2,828	2,828					
Total Distribution			26,692	26,692		26,692	26,692		26,692	26,692					
General Plant - 303000															
9,1		CD-AN	9,707	7,636	2,071		7,636	7,636		4,982	4,982		2,654	2,654	
		GD-ID	3,873		3,873										
		GD-WA	23,144		23,144										
		GD-OR	7,770				7,770								
Total General Plant - 303000			44,494	7,636	29,088		7,636	7,636		4,982	4,982		2,654	2,654	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	7,442,459	5,361,845	1,480,230	600,384	5,361,845	5,361,845		3,593,991	3,593,991		1,767,854	1,767,854	
4		ED-AN	208,775	208,775			208,775	208,775		139,940	139,940		68,835	68,835	
		ED-ID	2,163	2,163			2,163	2,163				2,163	2,163		
		ED-WA	246,797	246,797			246,797	246,797	246,797	246,797					
8		GD-AA	323,081		230,457	92,624									
		GD-AN	2,313		2,313										
		GD-OR	7,600			7,600									
Total Miscellaneous IT Intangible Plt - 3031XX			8,233,188	5,819,580	1,713,000	700,608	248,960	5,570,620	5,819,580	246,797	3,733,931	3,980,728	2,163	1,836,689	1,838,852
Gas Underground Storage															
		GD-AN	227		227										
Total Gas Underground Storage			227		227										
General Plant - 390200, 396200															
7,4		CD-AA	29,889	21,533	5,945	2,411	21,533	21,533		14,433	14,433		7,100	7,100	
4		ED-AN	25,228	25,228			25,228	25,228		16,910	16,910		8,318	8,318	
		GD-OR	4,509			4,509									
Total General Plant - 390200, 396200			59,626	46,761	5,945	6,920	46,761	46,761		31,343	31,343		15,418	15,418	
Total Amortization Expense			9,371,607	6,908,049	1,748,260	715,298	275,652	6,632,397	6,908,049	273,489	4,427,471	4,700,960	2,163	2,204,926	2,207,089

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-12A
For Twelve Months Ended August 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)	(272,281,275)	(272,281,275)			(272,281,275)	(272,281,275)		(177,636,304)	(177,636,304)		(94,644,971)	(94,644,971)
1	Hydro (ED-AN)	(108,662,166)	(108,662,166)			(108,662,166)	(108,662,166)		(70,891,197)	(70,891,197)		(37,770,969)	(37,770,969)
1	Other (ED-AN)	(72,781,851)	(72,781,851)			(72,781,851)	(72,781,851)		(47,482,880)	(47,482,880)		(25,298,971)	(25,298,971)
Total Electric Production		(453,725,292)	(453,725,292)			(453,725,292)	(453,725,292)		(296,010,381)	(296,010,381)		(157,714,911)	(157,714,911)
Electric Transmission													
1	ED-AN	(175,839,719)	(175,839,719)			(175,839,719)	(175,839,719)		(114,717,833)	(114,717,833)		(61,121,886)	(61,121,886)
Total Electric Transmission		(175,839,719)	(175,839,719)			(175,839,719)	(175,839,719)		(114,717,833)	(114,717,833)		(61,121,886)	(61,121,886)
Electric Distribution													
	ED-ID	(134,812,734)	(134,812,734)			(134,812,734)	(134,812,734)					(134,812,734)	(134,812,734)
	ED-WA	(216,853,567)	(216,853,567)			(216,853,567)	(216,853,567)	(216,853,567)		(216,853,567)			
Total Electric Distribution		(351,666,301)	(351,666,301)			(351,666,301)	(351,666,301)	(216,853,567)		(216,853,567)		(134,812,734)	(134,812,734)
Gas Underground Storage													
	GD-AN	(11,992,357)		(11,992,357)									
	GD-OR	(315,097)			(315,097)								
Total Gas Underground Storage		(12,307,454)		(11,992,357)	(315,097)								
Gas Distribution													
	GD-AN	(1,424,726)		(1,424,726)									
	GD-ID	(50,383,034)		(50,383,034)									
	GD-WA	(99,904,056)		(99,904,056)									
	GD-OR	(85,901,832)			(85,901,832)								
Total Gas Distribution		(237,613,648)		(151,711,816)	(85,901,832)								
General Plant													
4	ED-AN	(32,137,952)	(32,137,952)						(21,541,748)	(21,541,748)		(10,596,204)	(10,596,204)
	ED-ID	(5,803,320)	(5,803,320)			(5,803,320)	(5,803,320)				(5,803,320)		(5,803,320)
	ED-WA	(10,007,261)	(10,007,261)			(10,007,261)	(10,007,261)	(10,007,261)		(10,007,261)			
7,4	CD-AA	(22,710,507)	(16,361,558)	(4,516,892)	(1,832,057)				(10,966,989)	(10,966,989)		(5,394,569)	(5,394,569)
9,4	CD-AN	(10,672,893)	(8,395,405)	(2,277,488)		(8,395,405)	(8,395,405)		(5,627,356)	(5,627,356)		(2,768,049)	(2,768,049)
9	CD-ID	(4,345,446)	(3,418,171)	(927,275)		(3,418,171)	(3,418,171)				(3,418,171)		(3,418,171)
9	CD-WA	(2,071,719)	(1,629,635)	(442,084)		(1,629,635)	(1,629,635)	(1,629,635)		(1,629,635)			
8	GD-AA	(1,177,027)		(839,585)	(337,442)								
	GD-AN	(869,633)		(869,633)									
	GD-ID	(949,630)		(949,630)									
	GD-WA	(2,334,916)		(2,334,916)									
	GD-OR	(3,383,666)			(3,383,666)								
Total General Plant		(96,463,970)	(77,753,302)	(13,157,503)	(5,553,165)	(20,858,387)	(56,894,915)	(77,753,302)	(11,636,896)	(38,136,093)	(49,772,989)	(9,221,491)	(18,758,822)
Total Accumulated Depreciation		(1,327,616,384)	(1,058,984,614)	(176,861,676)	(91,770,094)	(372,524,688)	(686,459,926)	(1,058,984,614)	(228,490,463)	(448,864,307)	(677,354,770)	(144,034,225)	(237,595,619)
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 AMORTIZATION	E-AAMT-12A
For Twelve Months Ended August 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	(5,702,879)	(5,702,879)		(5,702,879)	(5,702,879)	(3,720,558)	(3,720,558)		(1,982,321)	(1,982,321)				
1	Misc Intangible Plt (303000)	ED-AN	(531,194)	(531,194)		(531,194)	(531,194)	(346,551)	(346,551)		(184,643)	(184,643)				
Total Production/Transmission			(6,234,073)	(6,234,073)		(6,234,073)	(6,234,073)	(4,067,109)	(4,067,109)		(2,166,964)	(2,166,964)				
Distribution																
	Franchises (302000)	ED-WA	(52,702)	(52,702)		(52,702)	(52,702)	(52,702)	(52,702)							
	Misc Intangible Plt (303000)	ED-WA	(19,976)	(19,976)		(19,976)	(19,976)	(19,976)	(19,976)							
Total Distribution			(72,678)	(72,678)		(72,678)	(72,678)	(72,678)	(72,678)							
General Plant - 303000																
9,1		CD-AN	(40,025)	(31,484)	(8,541)		(31,484)	(31,484)	(20,540)	(20,540)		(10,944)	(10,944)			
		GD-ID	(39,662)		(39,662)											
		GD-WA	(81,016)		(81,016)											
		GD-OR	(42,212)		(42,212)											
Total General Plant - 303000			(202,915)	(31,484)	(129,219)		(31,484)	(31,484)		(20,540)	(20,540)		(10,944)	(10,944)		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	(19,094,967)	(13,756,778)	(3,797,798)	(1,540,391)		(13,756,778)	(13,756,778)	(9,221,031)	(9,221,031)	(4,535,747)	(4,535,747)			
4		ED-AN	(756,210)	(756,210)				(756,210)	(756,210)	(506,880)	(506,880)	(249,330)	(249,330)			
		ED-ID	(499)	(499)			(499)	(499)				(499)	(499)			
		ED-WA	(191,188)	(191,188)			(191,188)	(191,188)	(191,188)							
8		GD-AA	(493,354)		(351,914)	(141,440)										
		GD-AN	(13,295)		(13,295)											
		GD-OR	(44,047)		(44,047)											
Total Miscellaneous IT Intangible Plant - 3031XX			(20,593,560)	(14,704,675)	(4,163,007)	(1,725,878)		(191,687)	(14,512,988)	(14,704,675)	(191,188)	(9,727,911)	(9,919,099)	(499)	(4,785,077)	(4,785,576)
Gas Underground Storage																
		GD-AN	(239,215)		(239,215)											
Total Gas Underground Storage			(239,215)		(239,215)											
General Plant - 390200, 396200																
7,4		CD-AA	(134,353)	(96,794)	(26,721)	(10,838)		(96,794)	(96,794)	(64,880)	(64,880)	(31,914)	(31,914)			
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)							
4		ED-AN	(29,844)	(29,844)			(29,844)	(29,844)	(20,004)	(20,004)		(9,840)	(9,840)			
		ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)							
		GD-WA	(1,863)		(1,863)											
		GD-OR	(45,540)		(45,540)											
Total General Plant - 390200, 396200			(335,147)	(247,439)	(31,330)	(56,378)		(120,801)	(126,638)	(247,439)	(117,232)	(84,884)	(202,116)	(3,569)	(41,754)	(45,323)
Total Accumulated Amortization			(27,677,588)	(21,290,349)	(4,562,771)	(1,824,468)		(385,166)	(20,905,183)	(21,290,349)	(381,098)	(13,900,444)	(14,281,542)	(4,068)	(7,004,739)	(7,008,807)
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-12A
For Twelve Months Ended August 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	374,169	0	351,395	22,774	374,169	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	6,468,466	370,266	695,320	3,095,087	4,160,673	577,609	93,299	847,042	1,517,950	472,075	317,768	789,843
390XXX Structures & Improvements														
99		ED-WA / ID / AN	5,499,347	485,593	1,863,990	3,149,764	5,499,347	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,879,438	0	0	0	0	1,879,687	0	(249)	1,879,438	0	0	0
99		GD-OR / AS	3,313,250	0	0	0	0	0	0	0	0	3,313,250	0	3,313,250
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	56,192,344	0	0	40,483,213	40,483,213	0	0	11,176,095	11,176,095	0	4,533,036	4,533,036
9		CD-WA / ID / AN	16,699,515	5,190,216	3,762,593	4,183,197	13,136,006	1,407,991	1,020,709	1,134,809	3,563,509	0	0	0
		TOTAL ACCOUNT	83,583,894	5,675,809	5,626,583	47,816,174	59,118,566	3,287,678	1,020,709	12,310,655	16,619,042	3,313,250	4,533,036	7,846,286
391XXX Office Furniture & Equipment														
99		ED-WA / ID / AN	3,605,275	1,335,509	6,714	2,263,052	3,605,275	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,914	0	0	0	0	0	0	1,914	1,914	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	425,780	0	0	0	0	0	0	303,713	303,713	0	122,067	122,067
7		CD-AA	44,963,513	0	0	32,393,513	32,393,513	0	0	8,942,793	8,942,793	0	3,627,207	3,627,207
9		CD-WA / ID / AN	28,811	0	0	22,663	22,663	0	0	6,148	6,148	0	0	0
		TOTAL ACCOUNT	49,025,293	1,335,509	6,714	34,679,228	36,021,451	0	0	9,254,568	9,254,568	0	3,749,274	3,749,274
392XXX Transportation Equipment														
99		ED-WA / ID / AN	16,809,613	7,592,399	2,865,958	6,351,256	16,809,613	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,818,635	0	0	0	0	4,201,939	1,543,057	1,073,639	6,818,635	0	0	0
99		GD-OR / AS	2,410,581	0	0	0	0	0	0	0	0	2,410,581	0	2,410,581
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,393	0	0	380,676	380,676	0	0	105,092	105,092	0	42,625	42,625
9		CD-WA / ID / AN	3,605,786	1,107,120	587,627	1,141,601	2,836,348	300,337	159,410	309,691	769,438	0	0	0
		TOTAL ACCOUNT	30,173,008	8,699,519	3,453,585	7,873,533	20,026,637	4,502,276	1,702,467	1,488,422	7,693,165	2,410,581	42,625	2,453,206

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended August 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	1,819,085	113,087	149,432	1,168,391	1,430,910	30,678	40,538	316,959	388,175	0	0	0
		TOTAL ACCOUNT	2,355,912	123,826	164,177	1,538,236	1,826,239	114,949	40,538	316,959	472,446	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,288,404	1,170,536	378,639	1,739,229	3,288,404	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,001,404	0	0	0	0	1,133,716	445,687	422,001	2,001,404	0	0	0
99		GD-OR / AS	908,859	0	0	0	0	0	0	0	0	908,859	0	908,859
8		GD-AA	1,195,881	0	0	0	0	0	0	853,034	853,034	0	342,847	342,847
7		CD-AA	5,741,330	0	0	4,136,284	4,136,284	0	0	1,141,893	1,141,893	0	463,153	463,153
9		CD-WA / ID / AN	330,907	29,089	7,228	223,978	260,295	7,891	1,961	60,760	70,612	0	0	0
		TOTAL ACCOUNT	13,466,785	1,199,625	385,867	6,099,491	7,684,983	1,141,607	447,648	2,477,688	4,066,943	908,859	806,000	1,714,859
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,070,770	177,911	97,961	794,898	1,070,770	0	0	0	0	0	0	0
99		GD-WA / ID / AN	217,829	0	0	0	0	70,887	23,119	123,823	217,829	0	0	0
99		GD-OR / AS	200,102	0	0	0	0	0	0	0	0	200,102	0	200,102
8		GD-AA	82,548	0	0	0	0	0	0	58,882	58,882	0	23,666	23,666
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	203,080	9,855	3,146	146,744	159,745	2,674	853	39,808	43,335	0	0	0
		TOTAL ACCOUNT	2,129,992	187,766	101,107	1,197,876	1,486,749	73,561	23,972	293,251	390,784	200,102	52,357	252,459
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	35,749,266	16,605,324	9,595,003	9,548,939	35,749,266	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,236,717	0	0	0	0	2,758,200	809,390	669,127	4,236,717	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	1,628,857	342,283	407,616	531,376	1,281,275	92,854	110,577	144,151	347,582	0	0	0
		TOTAL ACCOUNT	42,212,710	16,947,607	10,002,619	10,479,465	37,429,691	2,851,054	919,967	923,470	4,694,491	43,834	44,694	88,528

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended August 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	44,230,911	6,710,136	2,654,535	34,866,240	44,230,911	0	0	0	0	0	0	
99		GD-WA / ID / AN	923,526	0	0	0	0	512,731	410,795	0	923,526	0	0	
99		GD-OR / AS	952,142	0	0	0	0	0	0	0	0	952,142	0	
8		GD-AA	978,991	0	0	0	0	0	0	698,324	698,324	0	280,667	
7		CD-AA	11,425,951	0	0	8,231,712	8,231,712	0	0	2,272,507	2,272,507	0	921,732	
9		CD-WA / ID / AN	11,852,246	365,190	3,178,454	5,779,451	9,323,095	99,068	862,245	1,567,838	2,529,151	0	0	
		TOTAL ACCOUNT	70,363,767	7,075,326	5,832,989	48,877,403	61,785,718	611,799	1,273,040	4,538,669	6,423,508	952,142	1,202,399	2,154,541
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	14,470	0	2,299	12,171	14,470	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	396,038	0	0	285,322	285,322	0	0	78,768	78,768	0	31,948	
9		CD-WA / ID / AN	5,583	133	177	4,082	4,392	36	48	1,107	1,191	0	0	
		TOTAL ACCOUNT	418,458	133	2,476	301,575	304,184	36	48	79,875	79,959	2,367	31,948	34,315
		TOTAL GENERAL PLANT	300,198,285	41,615,386	26,271,437	161,958,068	229,844,891	13,160,569	5,521,688	32,530,599	51,212,856	8,360,437	10,780,101	19,140,538

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-12A
For Twelve Months Ended August 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	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,019,763	153,179	0	1,866,584	2,019,763	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,136,053	0	0	0	0	964,981	171,072	0	1,136,053	0	0	
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	194,058	0	0	152,648	152,648	0	0	41,410	41,410	0	0	
		TOTAL ACCOUNT	3,760,000	153,179	0	2,019,232	2,172,411	964,981	171,072	41,410	1,177,463	410,126	0	410,126
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,148,849	1,305,827	10,782	832,240	2,148,849	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	46,440	0	0	0	0	0	0	0	0	46,440	0	
8		GD-AA	1,625,619	0	0	0	0	0	0	1,159,570	1,159,570	0	466,049	
7		CD-AA	36,766,940	0	0	26,488,374	26,488,374	0	0	7,312,577	7,312,577	0	2,965,989	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	40,587,848	1,305,827	10,782	27,320,614	28,637,223	0	0	8,472,147	8,472,147	46,440	3,432,038	3,478,478
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	250,967	0	0	250,967	250,967	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	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	
8		GD-AA	26,142	0	0	0	0	0	0	18,647	18,647	0	7,495	
7		CD-AA	2,457,694	0	0	1,770,621	1,770,621	0	0	488,811	488,811	0	198,262	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,755,371	0	0	2,021,588	2,021,588	0	0	526,795	526,795	1,231	205,757	206,988
		TOTAL	47,103,219	1,459,006	10,782	31,361,434	32,831,222	964,981	171,072	9,040,352	10,176,405	457,797	3,637,795	4,095,592

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-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended August 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	(30,846,710)	(22,223,204)	(6,135,102)	(2,488,404)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,845,120)	(1,451,390)	(393,730)	0
		Total	(32,691,830)	(23,674,594)	(6,528,832)	(2,488,404)

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 Twelve Months Ended August 31, 2012
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Electric Copy

***** SYSTEM ***** ELECTRIC ***** GAS NORTH *****

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		710,510	710,510		710,510	710,510		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,056,471	1,056,471		1,056,471	1,056,471		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,050,895	6,050,895		4,759,256	4,759,256		1,291,639	1,291,639
1	154300	PLANT MATERIALS & OPER SUP-CS2		288,274	288,274		226,738	226,738		61,536	61,536
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		683,587	683,587		537,667	537,667		145,920	145,920
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		2,403	2,403		1,890	1,890		513	513
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(226)	(226)		(178)	(178)		(48)	(48)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		2,875	2,875		2,261	2,261		614	614
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000	0		0
TOTAL			18,188,000	8,794,789	26,982,789	18,188,000	7,294,615	25,482,615	0	1,500,174	1,500,174

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%