

RESULTS OF OPERATIONS

ELECTRIC RATE OF RETURN

For Twelve Months Ended October 31, 2012

Average of Monthly Averages Basis

Report ID:
E-ROR-12A

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	128,162,584	79,099,710	49,062,874
	Adjustments			
	Adjusted Net Operating Income (Loss)	128,162,584	79,099,710	49,062,874
E-APL	Electric Net Rate Base	1,782,156,206	1,159,062,682	623,093,524
	RATE OF RETURN	7.191%	6.824%	7.874%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended October 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	10-31-2012	360,166	236,413	123,753
		Percent		100.000%	65.640%	34.360%
3	E-OPS	Direct Distribution Operating Expense		23,660,173	15,448,391	8,211,782
		Percent		100.000%	65.293%	34.707%
	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 October 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%

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho		
Input		Gas North/Oregon 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
		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%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended October 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	813,320,109	517,245,484	296,074,625	
		Percent	100.000%	63.597%	36.403%	
11		Book Depreciation	82,379,077	53,631,879	28,747,198	
		Percent	100.000%	65.104%	34.896%	

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	<u>2,062,758,592</u> <u>100.000%</u>	<u>1,334,334,852</u> <u>64.687%</u>	<u>728,423,740</u> <u>35.313%</u>
13	E-PLT	Net Electric General Plant Percent	<u>154,829,934</u> <u>100.000%</u>	<u>102,090,780</u> <u>65.937%</u>	<u>52,739,154</u> <u>34.063%</u>
14		Net Allocated Schedule M's Percent	<u>-84,913,361</u> <u>100.000%</u>	<u>-54,959,688</u> <u>64.724%</u>	<u>-29,953,673</u> <u>35.276%</u>
99	Input	Not Allocated	<u>0.000%</u>	<u>0.000%</u>	<u>0.000%</u>

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended October 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	320,118,111	0	320,118,111	215,045,158	0	215,045,158	105,072,953	0	105,072,953
99	442200	Commercial - Firm & Int.	286,365,989	0	286,365,989	200,965,841	0	200,965,841	85,400,148	0	85,400,148
1	442300	Industrial	119,603,410	0	119,603,410	56,029,649	0	56,029,649	63,573,761	0	63,573,761
99	444000	Public Street & Highway Lighting	7,198,792	0	7,198,792	4,757,565	0	4,757,565	2,441,227	0	2,441,227
99	448000	Interdepartmental Revenue	1,034,594	0	1,034,594	821,086	0	821,086	213,508	0	213,508
99	499XXX	Unbilled Revenue	2,241,074	0	2,241,074	1,149,287	0	1,149,287	1,091,787	0	1,091,787
TOTAL SALES TO ULTIMATE CUSTOMERS			736,561,970	0	736,561,970	478,768,586	0	478,768,586	257,793,384	0	257,793,384
1	447XXX	Sales for Resale	0	142,940,470	142,940,470	0	93,254,363	93,254,363	0	49,686,107	49,686,107
TOTAL SALES OF ELECTRICITY			736,561,970	142,940,470	879,502,440	478,768,586	93,254,363	572,022,949	257,793,384	49,686,107	307,479,491
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	576,691	0	576,691	371,116	0	371,116	205,575	0	205,575
1	453000	Sales of Water & Water Power	0	463,900	463,900	0	302,648	302,648	0	161,252	161,252
1	454000	Rent from Electric Property	2,575,734	54,397	2,630,131	1,957,205	35,489	1,992,694	618,529	18,908	637,437
1	456XXX	Other Electric Revenues	265,945	123,175,688	123,441,633	203,094	80,359,819	80,562,913	62,851	42,815,869	42,878,720
TOTAL OTHER OPERATING REVENUE			3,418,370	123,693,985	127,112,355	2,531,415	80,697,956	83,229,371	886,955	42,996,029	43,882,984
TOTAL ELECTRIC REVENUE			739,980,340	266,634,455	1,006,614,795	481,300,001	173,952,319	655,252,320	258,680,339	92,682,136	351,362,475
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	410,060	410,060	0	267,523	267,523	0	142,537	142,537
1	501000	Fuel	0	28,230,158	28,230,158	0	18,417,355	18,417,355	0	9,812,803	9,812,803
1	502000	Steam Expense	0	4,210,388	4,210,388	0	2,746,857	2,746,857	0	1,463,531	1,463,531
1	505000	Electric Expense	0	885,609	885,609	0	577,771	577,771	0	307,838	307,838
1	506000	Miscellaneous Steam Power Generation Expense	0	2,340,523	2,340,523	0	1,526,957	1,526,957	0	813,566	813,566
1	507000	Rent	0	25,151	25,151	0	16,409	16,409	0	8,742	8,742
MAINTENANCE											
1	510000	Supervision & Engineering	0	494,347	494,347	0	322,512	322,512	0	171,835	171,835
1	511000	Structures	0	575,626	575,626	0	375,538	375,538	0	200,088	200,088
1	512000	Boiler Plant	0	4,697,647	4,697,647	0	3,064,745	3,064,745	0	1,632,902	1,632,902
1	513000	Electric Plant	0	585,956	585,956	0	382,278	382,278	0	203,678	203,678
1	514000	Miscellaneous Steam Plant	0	598,128	598,128	0	390,219	390,219	0	207,909	207,909
TOTAL STEAM POWER GENERATION EXP			0	43,053,593	43,053,593	0	28,088,164	28,088,164	0	14,965,429	14,965,429

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended October 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	2,298,226	2,298,226	0	1,499,363	1,499,363	0	798,863	798,863
1	536000	Water for Power	0	1,168,877	1,168,877	0	762,575	762,575	0	406,302	406,302
1	537000	Hydraulic Expense	4,676,328	2,933,056	7,609,384	2,873,101	1,913,526	4,786,627	1,803,227	1,019,530	2,822,757
1	538000	Electric Expense	0	6,222,099	6,222,099	0	4,059,297	4,059,297	0	2,162,802	2,162,802
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	629,162	629,162	0	410,465	410,465	0	218,697	218,697
1	540000	Rent	0	1,289,145	1,289,145	0	841,038	841,038	0	448,107	448,107
1	540100	MT Trust Funds Land Settlement Rents	5,507,540	0	5,507,540	3,596,532	0	3,596,532	1,911,008	0	1,911,008
MAINTENANCE											
1	541000	Supervision & Engineering	0	581,999	581,999	0	379,696	379,696	0	202,303	202,303
1	542000	Structures	0	576,940	576,940	0	376,396	376,396	0	200,544	200,544
1	543000	Reservoirs, Dams, & Waterways	0	2,756,089	2,756,089	0	1,798,072	1,798,072	0	958,017	958,017
1	544000	Electric Plant	0	2,640,083	2,640,083	0	1,722,390	1,722,390	0	917,693	917,693
1	545000	Miscellaneous Hydraulic Plant	0	469,446	469,446	0	306,267	306,267	0	163,179	163,179
TOTAL HYDRO POWER GENERATION EXP			10,183,868	21,565,122	31,748,990	6,469,633	14,069,085	20,538,718	3,714,235	7,496,037	11,210,272
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,412,201	1,412,201	0	921,320	921,320	0	490,881	490,881
1	547000	Fuel	0	72,113,065	72,113,065	0	47,046,564	47,046,564	0	25,066,501	25,066,501
1	548000	Generation Expense	0	1,338,135	1,338,135	0	872,999	872,999	0	465,136	465,136
1	549000	Miscellaneous Other Power Generation Expense	0	635,775	635,775	0	414,780	414,780	0	220,995	220,995
1	550000	Rent	0	38,130	38,130	0	24,876	24,876	0	13,254	13,254
MAINTENANCE											
1	551000	Supervision & Engineering	0	1,629,009	1,629,009	0	1,062,765	1,062,765	0	566,244	566,244
1	552000	Structures	0	11,772	11,772	0	7,680	7,680	0	4,092	4,092
1	553000	Generating & Electric Equipment	0	7,690,287	7,690,287	0	5,017,143	5,017,143	0	2,673,144	2,673,144
1	554000	Miscellaneous Other Power Generation Plant	0	157,877	157,877	0	102,999	102,999	0	54,878	54,878
TOTAL OTHER POWER GENERATION EXP			0	85,026,251	85,026,251	0	55,471,126	55,471,126	0	29,555,125	29,555,125
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	18,478,820	210,642,628	229,121,448	0	137,423,251	137,423,251	18,478,820	73,219,377	91,698,197
1	556000	System Control & Load Dispatching	0	877,288	877,288	0	572,343	572,343	0	304,945	304,945
E-557	557XXX	Other Expense	15,377,378	120,827,079	136,204,457	10,852,158	78,827,586	89,679,744	4,525,220	41,999,493	46,524,713
TOTAL OTHER POWER SUPPLY EXPENSE			33,856,198	332,346,995	366,203,193	10,852,158	216,823,180	227,675,338	23,004,040	115,523,815	138,527,855
TOTAL PRODUCTION OPERATING EXP			44,040,066	481,991,961	526,032,027	17,321,791	314,451,555	331,773,346	26,718,275	167,540,406	194,258,681

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended October 31, 2012
Average of Monthly Averages Basis

Report ID:
E-OPS-12A

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	11,801	2,093,786	2,105,587	0	1,365,986	1,365,986	11,801	727,800	739,601
1	561000	Load Dispatching	0	2,177,310	2,177,310	0	1,420,477	1,420,477	0	756,833	756,833
1	562000	Station Expense	0	446,835	446,835	0	291,515	291,515	0	155,320	155,320
1	563000	Overhead Line Expense	0	517,959	517,959	0	337,916	337,916	0	180,043	180,043
1	565000	Transmission of Electricity by Others	0	17,721,018	17,721,018	0	11,561,192	11,561,192	0	6,159,826	6,159,826
1	566000	Miscellaneous Transmission Expense	0	1,707,202	1,707,202	0	1,113,779	1,113,779	0	593,423	593,423
1	567000	Rent	0	109,216	109,216	0	71,253	71,253	0	37,963	37,963
MAINTENANCE											
1	568000	Supervision & Engineering	0	1,678,569	1,678,569	0	1,095,098	1,095,098	0	583,471	583,471
1	569000	Structures	46,598	415,713	462,311	32,014	271,211	303,225	14,584	144,502	159,086
1	570000	Station Equipment	13,711	1,043,406	1,057,117	13,711	680,718	694,429	0	362,688	362,688
1	571000	Overhead Lines	25,373	2,136,959	2,162,332	6,097	1,394,152	1,400,249	19,276	742,807	762,083
1	572000	Underground Lines	0	8,461	8,461	0	5,520	5,520	0	2,941	2,941
1	573000	Service Miscellaneous	2,328	51,641	53,969	2,328	33,691	36,019	0	17,950	17,950
TOTAL TRANSMISSION OPERATING EXP			99,811	30,108,075	30,207,886	54,150	19,642,508	19,696,658	45,661	10,465,567	10,511,228
E-DEPX		Depreciation Expense-Production	0	27,972,343	27,972,343	0	18,249,156	18,249,156	0	9,723,187	9,723,187
E-DEPX		Depreciation Expense-Transmission	0	10,647,699	10,647,699	0	6,946,559	6,946,559	0	3,701,140	3,701,140
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,012,216	1,012,216	0	660,370	660,370	0	351,846	351,846
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	(3,412,741)	0	(3,412,741)	0	0	0	(3,412,741)	0	(3,412,741)
99	407350	Amortization of WA Renewable Energy Credits	458,675	0	458,675	458,675	0	458,675	0	0	0
99	407351	Amortization of CNC Transmission	225,201	0	225,201	137,182	0	137,182	88,019	0	88,019
99	407360	Amortization of CS2 & COLSTRIP O&M	(67,760)	0	(67,760)	(107,550)	0	(107,550)	39,790	0	39,790
99	407362	Amortization of LiDAR O&M	533,330	0	533,330	533,330	0	533,330	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	234,702	0	234,702	178,904	0	178,904	55,798	0	55,798
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	314,750	0	314,750	0	0	0	314,750	0	314,750
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	(12,609,145)	0	(12,609,145)	(8,650,415)	0	(8,650,415)	(3,958,730)	0	(3,958,730)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(5,351,564)	0	(5,351,564)	(3,357,059)	0	(3,357,059)	(1,994,505)	0	(1,994,505)
99	407462	Amortization of Deferred LiDAR O&M	(687,298)	0	(687,298)	(687,298)	0	(687,298)	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	(4,208)	(4,208)	0	(2,745)	(2,745)	0	(1,463)	(1,463)
99	407496	Def Palouse Wind & Thornton Sw St	(38,021)	0	(38,021)	(38,021)	0	(38,021)	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	18,613,903	18,613,903	0	12,143,711	12,143,711	0	6,470,192	6,470,192
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			(16,117,985)	59,374,271	43,256,286	(7,626,388)	38,735,775	31,109,387	(8,491,597)	20,638,496	12,146,899
TOTAL PRODUCTION & TRANSMISSION EXPEN			28,021,892	571,474,307	599,496,199	9,749,553	372,829,838	382,579,391	18,272,339	198,644,469	216,916,808

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended October 31, 2012
Average of Monthly Averages Basis

Report ID:
E-OPS-12A

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	362,920	1,796,233	2,159,153	241,389	1,172,814	1,414,203	121,531	623,419	744,950
3	582000	Station Expense	615,085	47,587	662,672	375,944	31,071	407,015	239,141	16,516	255,657
3	583000	Overhead Line Expense	2,345,918	579,507	2,925,425	1,692,469	378,378	2,070,847	653,449	201,129	854,578
3	584000	Underground Line Expense	836,636	0	836,636	454,737	0	454,737	381,899	0	381,899
3	585000	Street Light & Signal System Operation Expense	198,217	0	198,217	35,794	0	35,794	162,423	0	162,423
3	586000	Meter Expense	2,201,929	60,714	2,262,643	1,717,505	39,642	1,757,147	484,424	21,072	505,496
3	587000	Customer Installations Expense	556,867	126,841	683,708	288,790	82,818	371,608	268,077	44,023	312,100
3	588000	Miscellaneous Distribution Expense	4,226,790	3,397,203	7,623,993	2,746,908	2,218,136	4,965,044	1,479,882	1,179,067	2,658,949
3	589000	Rent	754	293,025	293,779	554	191,325	191,879	200	101,700	101,900
MAINTENANCE:											
3	590000	Supervision & Engineering	389,989	1,299,783	1,689,772	240,278	848,667	1,088,945	149,711	451,116	600,827
3	591000	Structures	394,529	662	395,191	187,092	432	187,524	207,437	230	207,667
3	592000	Station Equipment	677,979	190,817	868,796	491,928	124,590	616,518	186,051	66,227	252,278
3	593000	Overhead Lines	8,206,451	5,904	8,212,355	5,082,137	3,855	5,085,992	3,124,314	2,049	3,126,363
3	594000	Underground Lines	1,000,827	0	1,000,827	634,972	0	634,972	365,855	0	365,855
3	595000	Line Transformers	568,580	399,456	968,036	469,327	260,817	730,144	99,253	138,639	237,892
3	596000	Street Light & Signal System Maintenance Exp	671,937	0	671,937	469,217	0	469,217	202,720	0	202,720
3	597000	Meters	68,936	0	68,936	43,171	0	43,171	25,765	0	25,765
3	598000	Miscellaneous Distribution Expense	335,829	160,494	496,323	276,179	104,791	380,970	59,650	55,703	115,353
TOTAL DISTRIBUTION OPERATING EXP			23,660,173	8,358,226	32,018,399	15,448,391	5,457,336	20,905,727	8,211,782	2,900,890	11,112,672
E-DEPX		Depreciation Expense-Distribution	31,569,850	0	31,569,850	20,387,618	0	20,387,618	11,182,232	0	11,182,232
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,853	0	26,853	26,853	0	26,853	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	46,160,946	0	46,160,946	39,779,521	0	39,779,521	6,381,425	0	6,381,425
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			77,757,649	0	77,757,649	60,193,992	0	60,193,992	17,563,657	0	17,563,657
TOTAL DISTRIBUTION EXPENSES			101,417,822	8,358,226	109,776,048	75,642,383	5,457,336	81,099,719	25,775,439	2,900,890	28,676,329

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended October 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	605,647	605,647	0	397,547	397,547	0	208,100	208,100
2	902000	Meter Reading Expenses	2,851,024	94,054	2,945,078	2,470,671	61,737	2,532,408	380,353	32,317	412,670
E-903	903XXX	Customer Records & Collection Expenses	1,887,670	6,400,420	8,288,090	1,268,898	4,201,236	5,470,134	618,772	2,199,184	2,817,956
2	904000	Uncollectible Accounts	0	2,224,718	2,224,718	0	1,460,305	1,460,305	0	764,413	764,413
2	905000	Misc Customer Accounts	0	223,018	223,018	0	146,389	146,389	0	76,629	76,629
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,738,694	9,547,857	14,286,551	3,739,569	6,267,214	10,006,783	999,125	3,280,643	4,279,768
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	26,251,741	289,366	26,541,107	18,836,111	189,940	19,026,051	7,415,630	99,426	7,515,056
2	909000	Advertising	6,554	1,004,145	1,010,699	(11)	659,121	659,110	6,565	345,024	351,589
2	910000	Misc Customer Service & Info Exp	(3,275)	177,582	174,307	(3,275)	116,565	113,290	0	61,017	61,017
TOTAL CUSTOMER SERVICE & INFO EXP			26,255,020	1,471,093	27,726,113	18,832,825	965,626	19,798,451	7,422,195	505,467	7,927,662
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	5,447	5,447	0	3,575	3,575	0	1,872	1,872
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	5,447	5,447	0	3,575	3,575	0	1,872	1,872
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	674,527	26,612,119	27,286,646	547,873	17,837,837	18,385,710	126,654	8,774,282	8,900,936
4	921000	Office Supplies & Expenses	70,049	4,027,039	4,097,088	69,993	2,699,284	2,769,277	56	1,327,755	1,327,811
4	922000	Admin Exp Transferred--Credit	0	(63,133)	(63,133)	0	(42,317)	(42,317)	0	(20,816)	(20,816)
4	923000	Outside Services Employed	25,318	11,904,789	11,930,107	25,318	7,979,661	8,004,979	0	3,925,128	3,925,128
4	924000	Property Insurance Premium	0	1,303,006	1,303,006	0	873,392	873,392	0	429,614	429,614
4	925XXX	Injuries and Damages	27,328	3,331,778	3,359,106	24,112	2,233,257	2,257,369	3,216	1,098,521	1,101,737
4	926XXX	Employee Pensions and Benefits	339,406	987,230	1,326,636	250,624	661,730	912,354	88,782	325,500	414,282
4	927000	Franchise Requirements	5,747	0	5,747	0	0	0	5,747	0	5,747
1	928000	Regulatory Commission Expenses	2,957,084	3,555,820	6,512,904	2,171,999	2,319,817	4,491,816	785,085	1,236,003	2,021,088
4	930000	Miscellaneous General Expenses	143,732	2,788,765	2,932,497	83,981	1,869,281	1,953,262	59,751	919,484	979,235
4	931000	Rents	33,113	1,041,869	1,074,982	23,435	698,354	721,789	9,678	343,515	353,193
4	935000	Maintenance of General Plant	821,539	6,865,882	7,687,421	352,059	4,602,132	4,954,191	469,480	2,263,750	2,733,230
TOTAL ADMIN & GEN OPERATING EXP			5,097,843	62,355,164	67,453,007	3,549,394	41,732,428	45,281,822	1,548,449	20,622,736	22,171,185

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended October 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
E-DEPX		Depreciation Expense-General	1,640,953	10,449,185	12,090,138	1,012,819	7,003,984	8,016,803	628,134	3,445,201	4,073,335
E-AMTX		Amortization Expense-General Plant - 303000	0	7,639	7,639	0	4,984	4,984	0	2,655	2,655
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	292,878	5,713,287	6,006,165	289,924	3,829,559	4,119,483	2,954	1,883,728	1,886,682
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	50,619	50,619	0	33,929	33,929	0	16,690	16,690
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,933,831	16,220,730	18,154,561	1,302,743	10,872,456	12,175,199	631,088	5,348,274	5,979,362
		TOTAL ADMIN & GENERAL EXPENSES	7,031,674	78,575,894	85,607,568	4,852,137	52,604,884	57,457,021	2,179,537	25,971,010	28,150,547
		TOTAL EXPENSES BEFORE FIT	167,465,102	669,432,824	836,897,926	112,816,467	438,128,473	550,944,940	54,648,635	231,304,351	285,952,986
		NET OPERATING INCOME (LOSS) BEFORE FIT			169,716,869			104,307,380			65,409,489
E-FIT		FEDERAL INCOME TAX--Normal Accrual			23,718,274			14,695,778			9,022,496
E-FIT		DEFERRED FEDERAL INCOME TAX			18,012,481			10,627,021			7,385,460
E-FIT		AMORTIZED ITC - NOXON			(176,470)			(115,129)			(61,341)
		ELECTRIC NET OPERATING INCOME (LOSS)			128,162,584			79,099,710			49,062,874

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.293%	34.707%
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 October 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	165,884,632	165,884,632	0	108,223,134	108,223,134	0	57,661,498	57,661,498
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	18,478,820	0	18,478,820	0	0	0	18,478,820	0	18,478,820
1	555550	Non Monetary - Exchange Power	0	(138,418)	(138,418)	0	(90,304)	(90,304)	0	(48,114)	(48,114)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	44,264,005	44,264,005	0	28,877,837	28,877,837	0	15,386,168	15,386,168
1	555710	Intercompany Purchase	0	632,409	632,409	0	412,584	412,584	0	219,825	219,825
TOTAL ACCOUNT 555			18,478,820	210,642,628	229,121,448	0	137,423,251	137,423,251	18,478,820	73,219,377	91,698,197

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES
For Twelve Months Ended October 31, 2012
Average of Monthly Averages Basis

Report ID:
E-557-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,949,492	5,949,492	0	3,881,449	3,881,449	0	2,068,043	2,068,043
1	557010	Other Power Supply Expense - Financial	0	3,646,386	3,646,386	0	2,378,902	2,378,902	0	1,267,484	1,267,484
1	557150	Fuel - Economic Dispatch	0	68,762,428	68,762,428	0	44,860,608	44,860,608	0	23,901,820	23,901,820
1	557160	Power Supply Expense - Miscellaneous	0	495,667	495,667	0	323,373	323,373	0	172,294	172,294
99	557161	Unbilled Add-Ons	(242,980)	0	(242,980)	0	0	0	(242,980)	0	(242,980)
1	557170	Broker Fees - Power	0	862,709	862,709	0	562,831	562,831	0	299,878	299,878
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	10,315,595	0	10,315,595	10,315,595	0	10,315,595	0	0	0
99	557270	Other Power Supply Expense - Other Exp	39,065	0	39,065	39,065	0	39,065	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	2,217,801	0	2,217,801	0	0	0	2,217,801	0	2,217,801
99	557390	Idaho PCA Amortization	2,229,195	0	2,229,195	0	0	0	2,229,195	0	2,229,195
1	557395	Optional Renewable Power Expense Offset	0	(135,112)	(135,112)	0	(88,147)	(88,147)	0	(46,965)	(46,965)
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	4,631,020	4,631,020	0	3,021,277	3,021,277	0	1,609,743	1,609,743
1	557711	Turbine Gas Bookout Offset	0	(4,631,020)	(4,631,020)	0	(3,021,277)	(3,021,277)	0	(1,609,743)	(1,609,743)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	41,272,035	41,272,035	0	26,925,876	26,925,876	0	14,346,159	14,346,159
TOTAL ACCOUNT 557			15,377,378	120,827,079	136,204,457	10,852,158	78,827,586	89,679,744	4,525,220	41,999,493	46,524,713

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-903-12A
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	
For Twelve Months Ended October 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	1,887,670	6,400,420	8,288,090	1,268,898	4,201,236	5,470,134	618,772	2,199,184	2,817,956
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			1,887,670	6,400,420	8,288,090	1,268,898	4,201,236	5,470,134	618,772	2,199,184	2,817,956

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.640%	34.360%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.687%	35.313%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended October 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	348,716	289,366	638,082	252,301	189,940	442,241	96,415	99,426	195,841
99	908600	Public Purpose Tariff Rider Expense Offset	26,349,650	0	26,349,650	18,901,792	0	18,901,792	7,447,858	0	7,447,858
99	908610	Limited Income Tax Refund Program	141,504	0	141,504	141,504	0	141,504	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(588,129)	0	(588,129)	(459,486)	0	(459,486)	(128,643)	0	(128,643)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	26,251,741	289,366	26,541,107	18,836,111	189,940	19,026,051	7,415,630	99,426	7,515,056

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.640%	34.360%
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 October 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.56%	52.56%
2	Cost of Debt		5.701%	5.824%
	Total Weighted Cost		2.996%	3.061%
E-APL	Net Rate Base	1,782,156,206	1,159,062,682	623,093,524
	Interest Deduction for FIT Calculation	53,798,411	34,725,518	19,072,893
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended October 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,006,614,795	655,252,320	351,362,475
E-OPS	Less: Operating & Maintenance Expense	697,729,430	447,466,362	250,263,068
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	74,393,647	51,555,346	22,838,301
E-OTX	Less: Taxes Other than FIT	64,774,849	51,923,232	12,851,617
	Net Operating Income Before FIT	169,716,869	104,307,380	65,409,489
E-INT	Less: Interest Expense	53,798,411	34,725,518	19,072,893
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(190,572)	190,572
E-SCM	Plus: Schedule M Adjustments	(40,007,900)	(22,471,311)	(17,536,589)
	Taxable Net Operating Income	75,910,558	47,301,123	28,609,435
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	26,568,695	16,555,393	10,013,302
1	Production Tax Credit	(177,926)	(116,079)	(61,847)
1	Investment Tax Credit - Noxon *	(2,672,495)	(1,743,536)	(928,959)
	Total Net Federal Income Tax	23,718,274	14,695,778	9,022,496
E-DTE	Deferred FIT	18,012,481	10,627,021	7,385,460
1	411400 Amortized Investment Tax Credit - Noxon	(176,470)	(115,129)	(61,341)
	Total Net FIT/Deferred FIT	41,554,285	25,207,670	16,346,615

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 October 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	33,530,534	55,852,988	89,383,522	21,717,214	36,728,541	58,445,755	11,813,320	19,124,447	30,937,767	
12	997001 Contributions In Aid of Construction	0	1,426,983	1,426,983	0	923,072	923,072	0	503,911	503,911	
2	997002 Injuries and Damages	0	(1,712,500)	(1,712,500)	0	(1,124,085)	(1,124,085)	0	(588,415)	(588,415)	
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	3,364,351	3,364,351	0	2,255,091	2,255,091	0	1,109,260	1,109,260	
99	997007 Idaho PCA	4,450,561	0	4,450,561	0	0	0	4,450,561	0	4,450,561	
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	377,553	377,553	0	253,070	253,070	0	124,483	124,483	
12	997016 Redemption Expense Amortization	0	1,018,565	1,018,565	0	658,879	658,879	0	359,686	359,686	
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	310,774	0	310,774	(326,359)	0	(326,359)	637,133	0	637,133	
1	997019 CSS Temporary Service Fees	308,284	0	308,284	53,190	0	53,190	255,094	0	255,094	
4	997020 FAS87 Current Pension Accrual	0	(9,790,101)	(9,790,101)	0	(6,562,207)	(6,562,207)	0	(3,227,894)	(3,227,894)	
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	(17,412)	(17,412)	0	(9,114)	(9,114)	
99	997028 RTO Funding Amortization	11,801	0	11,801	0	0	0	11,801	0	11,801	
99	997029 FAS106 Post Retirement Benefits	339,356	0	339,356	250,574	0	250,574	88,782	0	88,782	
12	997032 Interest Rate Swaps	0	(12,516,462)	(12,516,462)	0	(8,096,524)	(8,096,524)	0	(4,419,938)	(4,419,938)	
99	997033 BPA Residential Exchange	(797,205)	0	(797,205)	(563,644)	0	(563,644)	(233,561)	0	(233,561)	
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	(360,513)	(360,513)	0	(235,199)	(235,199)	0	(125,314)	(125,314)	
99	997043 Washington Deferred Power Costs	10,315,595	0	10,315,595	10,315,595	0	10,315,595	0	0	0	
1	997044 Non-Monetary Power Costs	0	(138,418)	(138,418)	0	(90,304)	(90,304)	0	(48,114)	(48,114)	
1	997045 Section 199 Manufacturing Deduction	0	(3,042,335)	(3,042,335)	0	(1,984,819)	(1,984,819)	0	(1,057,516)	(1,057,516)	
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)	265,453	0	265,453	0	0	0	265,453	0	265,453	
12	997048 AFUDC	0	(1,733,239)	(1,733,239)	0	(1,121,180)	(1,121,180)	0	(612,059)	(612,059)	
11	997049 Tax Depreciation	0	(122,653,064)	(122,653,064)	0	(79,852,051)	(79,852,051)	0	(42,801,013)	(42,801,013)	
99	997050 CS2 Levelized Return	314,750	0	314,750	0	0	0	314,750	0	314,750	
99	997051 Wind Generation AFUDC - ID	(22,369)	0	(22,369)	0	0	0	(22,369)	0	(22,369)	
4	997052 Noxon Spill	0	(59,377)	(59,377)	0	(38,738)	(38,738)	0	(20,639)	(20,639)	
99	997053 Renewable Energy Cert Fees	0	11,188	11,188	0	7,499	7,499	0	3,689	3,689	
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	

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended October 31, 2012	
Average of Monthly Averages Basis	

			***** 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	(32,682)	(32,682)	0	(21,906)	(21,906)	0	(10,776)	(10,776)
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	(962,456)	0	(962,456)	(739,258)	0	(739,258)	(223,198)	0	(223,198)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
1	997073	DSIT Amortization - ID	(3,585,026)	0	(3,585,026)	0	0	0	(3,585,026)	0	(3,585,026)
11	997080	Book Transportation Depreciation	0	1,939,845	1,939,845	0	1,262,917	1,262,917	0	676,928	676,928
1	997081	Deferred Compensation	0	1,091,176	1,091,176	0	731,404	731,404	0	359,772	359,772
1	997082	Meal Disallowances	0	359,368	359,368	0	240,881	240,881	0	118,487	118,487
1	997083	Paid Time Off	0	391,427	391,427	0	262,370	262,370	0	129,057	129,057
2	997084	Customer Uncollectibles	0	219,923	219,923	0	144,357	144,357	0	75,566	75,566
99	997088	Deferred O&M Colstrip & CS2	(5,419,324)	0	(5,419,324)	(3,464,609)	0	(3,464,609)	(1,954,715)	0	(1,954,715)
99	997089	CNC Transmission	225,201	0	225,201	137,182	0	137,182	88,019	0	88,019
99	997091	LIDAR O&M Reg Def DFIT	(153,968)	0	(153,968)	(153,968)	0	(153,968)	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	76,624	0	76,624	76,624	0	76,624	0	0	0
99	997094	Palouse Wind & Thornton	(22,709)	0	(22,709)	(22,709)	0	(22,709)	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			44,905,460	(84,913,360)	(40,007,900)	32,488,378	(54,959,689)	(22,471,311)	12,417,082	(29,953,671)	(17,536,589)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.293%	34.707%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.597%	36.403%
E-ALL	11	Book Depreciation	100.000%	65.104%	34.896%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.687%	35.313%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Twelve Months Ended October 31, 2012
Average of Monthly Averages Basis

Report ID:
E-DTE-12A

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	21,326,476	21,326,476	0	13,803,348	13,803,348	0	7,523,128	7,523,128
99	410100	Deferred Federal Income Tax Expense - Washington	(186,766)	0	(186,766)	(186,766)	0	(186,766)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,161,178	0	1,161,178	0	0	0	1,161,178	0	1,161,178
	410100	Total	974,412	21,326,476	22,300,888	(186,766)	13,803,348	13,616,582	1,161,178	7,523,128	8,684,306
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(47,501)	(47,501)	0	(30,745)	(30,745)	0	(16,756)	(16,756)
99	411100	Deferred Federal Income Tax Expense - Washington	(2,958,816)	0	(2,958,816)	(2,958,816)	0	(2,958,816)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,282,090)	0	(1,282,090)	0	0	0	(1,282,090)	0	(1,282,090)
	411100	Total	(4,240,906)	(47,501)	(4,288,407)	(2,958,816)	(30,745)	(2,989,561)	(1,282,090)	(16,756)	(1,298,846)
Total Deferred Federal Income Tax Expense			(3,266,494)	21,278,975	18,012,481	(3,145,582)	13,772,603	10,627,021	(120,912)	7,506,372	7,385,460

E-ALL	14	Net Allocated Schedule M's	100.000%	64.724%	35.276%
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 October 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	1,489,712	1,489,712	0	971,888	971,888	0	517,824	517,824
1	408150	R&P Property Tax--Production	0	12,171,730	12,171,730	0	7,940,837	7,940,837	0	4,230,893	4,230,893
1	408180	R&P Property Tax--Transmission	0	4,323,139	4,323,139	0	2,820,416	2,820,416	0	1,502,723	1,502,723
1	409100	State Income Tax--Montana & Oregon	0	589,318	589,318	0	384,471	384,471	0	204,847	204,847
		TOTAL PRODUCTION & TRANSMISSION	0	18,613,903	18,613,903	0	12,143,711	12,143,711	0	6,470,192	6,470,192
DISTRIBUTION											
99	408110	State Excise Tax	18,565,865	0	18,565,865	18,565,865	0	18,565,865	0	0	0
99	408120	Municipal Occupation & License Tax	19,943,426	0	19,943,426	16,771,198	0	16,771,198	3,172,228	0	3,172,228
99	408160	Miscellaneous State or Local Tax--WA & ID	56	0	56	0	0	0	56	0	56
99	408170	R&P Property Tax--Distribution	7,066,767	0	7,066,767	4,442,458	0	4,442,458	2,624,309	0	2,624,309
99	409100	State Income Tax--Idaho	584,832	0	584,832	0	0	0	584,832	0	584,832
		TOTAL DISTRIBUTION	46,160,946	0	46,160,946	39,779,521	0	39,779,521	6,381,425	0	6,381,425
		TOTAL TAXES OTHER THAN FIT	46,160,946	18,613,903	64,774,849	39,779,521	12,143,711	51,923,232	6,381,425	6,470,192	12,851,617

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 October 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
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,483,333	9,483,333	0	6,186,926	6,186,926	0	3,296,407	3,296,407
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,304,800	1,304,800	0	695,200	695,200
1	182381	CDA Settlement	0	38,875,768	38,875,768	0	25,362,551	25,362,551	0	13,513,217	13,513,217
1	302000	Franchises & Consents	600,012	44,049,218	44,649,230	600,012	28,737,710	29,337,722	0	15,311,508	15,311,508
1	303000	Misc Intangible Plant- (C-IPL)	153,179	2,025,981	2,179,160	153,179	1,321,750	1,474,929	0	704,231	704,231
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,465,994	27,721,604	29,187,598	1,451,292	18,581,514	20,032,806	14,702	9,140,090	9,154,792
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,023,706	2,023,706	0	1,356,470	1,356,470	0	667,236	667,236
TOTAL INTANGIBLE PLANT			2,219,185	126,179,610	128,398,795	2,204,483	82,851,721	85,056,204	14,702	43,327,889	43,342,591
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	125,798,411	125,798,411	0	82,070,883	82,070,883	0	43,727,528	43,727,528
1	312000	Boiler Plant	0	170,092,834	170,092,834	0	110,968,565	110,968,565	0	59,124,269	59,124,269
1	313000	Generators	0	6,770	6,770	0	4,417	4,417	0	2,353	2,353
1	314000	Turbogenerator Units	0	51,711,286	51,711,286	0	33,736,443	33,736,443	0	17,974,843	17,974,843
1	315000	Accessory Electric Equipment	0	27,104,609	27,104,609	0	17,683,047	17,683,047	0	9,421,562	9,421,562
1	316000	Miscellaneous Power Plant Equipment	0	15,764,532	15,764,532	0	10,284,781	10,284,781	0	5,479,751	5,479,751
TOTAL STEAM PRODUCTION PLANT			0	392,708,837	392,708,837	0	256,203,246	256,203,246	0	136,505,591	136,505,591
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	56,917,512	56,917,512	0	37,132,985	37,132,985	0	19,784,527	19,784,527
1	331XXX	Structures & Improvements	0	43,574,627	43,574,627	0	28,428,087	28,428,087	0	15,146,540	15,146,540
1	332XXX	Reservoirs, Dams, & Waterways	0	123,381,426	123,381,426	0	80,494,042	80,494,042	0	42,887,384	42,887,384
1	333000	Waterwheels, Turbines, & Generators	0	158,938,072	158,938,072	0	103,691,198	103,691,198	0	55,246,874	55,246,874
1	334000	Accessory Electric Equipment	0	33,988,047	33,988,047	0	22,173,802	22,173,802	0	11,814,245	11,814,245
1	335XXX	Miscellaneous Power Plant Equipment	0	8,083,349	8,083,349	0	5,273,577	5,273,577	0	2,809,772	2,809,772
1	336000	Roads, Railroads, & Bridges	0	2,012,808	2,012,808	0	1,313,156	1,313,156	0	699,652	699,652
TOTAL HYDRAULIC PRODUCTION PLANT			0	426,895,841	426,895,841	0	278,506,847	278,506,847	0	148,388,994	148,388,994
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	16,495,898	16,495,898	0	10,761,924	10,761,924	0	5,733,974	5,733,974
1	342000	Fuel Holders, Producers, & Accessories	0	21,205,754	21,205,754	0	13,834,634	13,834,634	0	7,371,120	7,371,120
1	343000	Prime Movers	0	21,875,469	21,875,469	0	14,271,556	14,271,556	0	7,603,913	7,603,913
1	344000	Generators	0	201,593,946	201,593,946	0	131,519,890	131,519,890	0	70,074,056	70,074,056
1	344010	Generators - Solar	0	117,452	117,452	0	76,626	76,626	0	40,826	40,826
1	345000	Accessory Electric Equipment	0	17,075,583	17,075,583	0	11,140,110	11,140,110	0	5,935,473	5,935,473
1	345010	Accessory Electric Equipment - Solar	0	20,817	20,817	0	13,581	13,581	0	7,236	7,236
1	346000	Miscellaneous Power Plant Equipment	0	1,644,799	1,644,799	0	1,073,067	1,073,067	0	571,732	571,732
TOTAL OTHER PRODUCTION PLANT			0	280,934,885	280,934,885	0	183,281,919	183,281,919	0	97,652,966	97,652,966
TOTAL PRODUCTION PLANT			0	1,100,539,563	1,100,539,563	0	717,992,012	717,992,012	0	382,547,551	382,547,551

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended October 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
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,287,465	19,287,465	0	12,583,142	12,583,142	0	6,704,323	6,704,323
1	352XXX	Structures & Improvements	0	16,766,795	16,766,795	0	10,938,657	10,938,657	0	5,828,138	5,828,138
1	353000	Station Equipment	0	204,888,867	204,888,867	0	133,669,497	133,669,497	0	71,219,370	71,219,370
1	354000	Towers & Fixtures	0	17,121,948	17,121,948	0	11,170,359	11,170,359	0	5,951,589	5,951,589
1	355000	Poles & Fixtures	0	145,293,826	145,293,826	0	94,789,692	94,789,692	0	50,504,134	50,504,134
1	356000	Overhead Conductors & Devices	0	112,443,774	112,443,774	0	73,358,318	73,358,318	0	39,085,456	39,085,456
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	522,610,480	522,610,480	0	340,951,077	340,951,077	0	181,659,403	181,659,403
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	1,856,167	0	1,856,167	155,460	0	155,460	1,700,707	0	1,700,707
99	361000	Structures & Improvements	17,473,280	0	17,473,280	12,263,777	0	12,263,777	5,209,503	0	5,209,503
99	362000	Station Equipment	106,030,213	0	106,030,213	68,999,791	0	68,999,791	37,030,422	0	37,030,422
99	364000	Poles, Towers, & Fixtures	248,834,748	0	248,834,748	152,363,090	0	152,363,090	96,471,658	0	96,471,658
99	365000	Overhead Conductors & Devices	166,850,606	0	166,850,606	103,073,587	0	103,073,587	63,777,019	0	63,777,019
99	366000	Underground Conduit	83,066,523	0	83,066,523	51,892,467	0	51,892,467	31,174,056	0	31,174,056
99	367000	Underground Conductors & Devices	137,960,918	0	137,960,918	88,847,800	0	88,847,800	49,113,118	0	49,113,118
99	368000	Line Transformers	194,189,703	0	194,189,703	129,309,146	0	129,309,146	64,880,557	0	64,880,557
99	369XXX	Services	124,807,960	0	124,807,960	78,156,640	0	78,156,640	46,651,320	0	46,651,320
99	370000	Meters	47,817,323	0	47,817,323	26,879,528	0	26,879,528	20,937,795	0	20,937,795
99	373XXX	Street Light & Signal Systems	35,064,633	0	35,064,633	21,062,815	0	21,062,815	14,001,818	0	14,001,818
TOTAL DISTRIBUTION PLANT			1,168,536,705	0	1,168,536,705	736,345,039	0	736,345,039	432,191,666	0	432,191,666
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,076,471	3,095,087	4,171,558	370,266	2,074,606	2,444,872	706,205	1,020,481	1,726,686
4	390XXX	Structures & Improvements	11,446,822	48,899,200	60,346,022	5,695,063	32,776,645	38,471,708	5,751,759	16,122,555	21,874,314
4	391XXX	Office Furniture & Equipment	1,622,276	35,405,147	37,027,423	1,613,120	23,731,716	25,344,836	9,156	11,673,431	11,682,587
4	392XXX	Transportation Equipment	12,349,941	7,938,988	20,288,929	8,864,738	5,321,424	14,186,162	3,485,203	2,617,564	6,102,767
4	393000	Stores Equipment	286,993	1,589,718	1,876,711	123,557	1,065,572	1,189,129	163,436	524,146	687,582
4	394000	Tools, Shop & Garage Equipment	1,569,711	6,231,184	7,800,895	1,188,355	4,176,700	5,365,055	381,356	2,054,484	2,435,840
4	395000	Laboratory Equipment	286,038	1,184,543	1,470,581	186,437	793,987	980,424	99,601	390,556	490,157
4	396XXX	Power Operated Equipment	27,341,883	10,357,432	37,699,315	16,982,333	6,942,483	23,924,816	10,359,550	3,414,949	13,774,499
4	397XXX	Communications Equipment	13,356,550	49,340,945	62,697,495	7,465,894	33,072,742	40,538,636	5,890,656	16,268,203	22,158,859
4	398000	Miscellaneous Equipment	2,473	302,028	304,501	75	202,446	202,521	2,398	99,582	101,980
TOTAL GENERAL PLANT			69,339,158	164,344,272	233,683,430	42,489,838	110,158,321	152,648,159	26,849,320	54,185,951	81,035,271
TOTAL PLANT IN SERVICE			1,240,095,048	1,913,673,925	3,153,768,973	781,039,360	1,251,953,131	2,032,992,491	459,055,688	661,720,794	1,120,776,482

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended October 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
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(273,705,872)	(273,705,872)	0	(178,565,711)	(178,565,711)	0	(95,140,161)	(95,140,161)
E-ADEP		Hydro Production Plant	0	(110,078,062)	(110,078,062)	0	(71,814,928)	(71,814,928)	0	(38,263,134)	(38,263,134)
E-ADEP		Other Production Plant	0	(74,081,383)	(74,081,383)	0	(48,330,694)	(48,330,694)	0	(25,750,689)	(25,750,689)
E-ADEP		Transmission Plant	0	(177,342,033)	(177,342,033)	0	(115,697,942)	(115,697,942)	0	(61,644,091)	(61,644,091)
E-ADEP		Distribution Plant	(355,216,596)	0	(355,216,596)	(219,099,555)	0	(219,099,555)	(136,117,041)	0	(136,117,041)
E-ADEP		General Plant	(20,878,228)	(57,975,268)	(78,853,496)	(11,697,136)	(38,860,243)	(50,557,379)	(9,181,092)	(19,115,025)	(28,296,117)
		TOTAL ACCUMULATED DEPRECIATION	(376,094,824)	(693,182,618)	(1,069,277,442)	(230,796,691)	(453,269,518)	(684,066,209)	(145,298,133)	(239,913,100)	(385,211,233)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(6,390,236)	(6,390,236)	0	(4,168,990)	(4,168,990)	0	(2,221,246)	(2,221,246)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(77,140)	0	(77,140)	(77,140)	0	(77,140)	0	0	0
E-AAAMT		General Plant - 303000	0	(32,756)	(32,756)	0	(21,370)	(21,370)	0	(11,386)	(11,386)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(237,174)	(14,737,464)	(14,974,638)	(236,249)	(9,878,375)	(10,114,624)	(925)	(4,859,089)	(4,860,014)
E-AAAMT		General Plant - 390200, 396200	(120,801)	(137,365)	(258,166)	(117,232)	(92,074)	(209,306)	(3,569)	(45,291)	(48,860)
		TOTAL ACCUMULATED AMORTIZATION	(435,115)	(21,297,821)	(21,732,936)	(430,621)	(14,160,809)	(14,591,430)	(4,494)	(7,137,012)	(7,141,506)
		TOTAL ACCUMULATED DEPR/AMORT	(376,529,939)	(714,480,439)	(1,091,010,378)	(231,227,312)	(467,430,327)	(698,657,639)	(145,302,627)	(247,050,112)	(392,352,739)
		NET ELECTRIC UTILITY PLANT before DFIT	863,565,109	1,199,193,486	2,062,758,595	549,812,048	784,522,804	1,334,334,852	313,753,061	414,670,682	728,423,743
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	(407,781)	(407,781)	0	(266,036)	(266,036)	0	(141,745)	(141,745)
12		ADFIT - Electric Plant In Service (282900)	0	(275,688,851)	(275,688,851)	0	(178,334,847)	(178,334,847)	0	(97,354,004)	(97,354,004)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(24,842,850)	(24,842,850)	0	(16,651,914)	(16,651,914)	0	(8,190,936)	(8,190,936)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(245,549)	(245,549)	0	(164,589)	(164,589)	0	(80,960)	(80,960)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	(3,319,167)	(3,319,167)	0	(2,165,425)	(2,165,425)	0	(1,153,742)	(1,153,742)
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	(13,606,519)	(13,606,519)	0	(8,876,893)	(8,876,893)	0	(4,729,626)	(4,729,626)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,834,202)	(4,834,202)	0	(3,127,100)	(3,127,100)	0	(1,707,102)	(1,707,102)
		TOTAL ACCUMULATED DFIT	0	(323,644,919)	(323,644,919)	0	(210,043,484)	(210,043,484)	0	(113,601,435)	(113,601,435)
		NET ELECTRIC UTILITY PLANT	863,565,109	875,548,567	1,739,113,676	549,812,048	574,479,320	1,124,291,368	313,753,061	301,069,247	614,822,308
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%			64.687%			35.313%
E-ALL	99	Not Allocated			0.000%			0.000%			0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended October 31, 2012
 Average of Monthly Averages Basis

Report ID:
 E-APL-12A

AVIOLA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	863,565,109	875,548,567	1,739,113,676	549,812,048	574,479,320	1,124,291,368	313,753,061	301,069,247	614,822,308
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	0	(2,724)	(2,724)	0	(1,826)	(1,826)	0	(898)	(898)
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	956	956	0	641	641	0	315	315
99	Colstrip 3 AFUDC Reallocation	0	0	0	(1,140,451)	0	(1,140,451)	1,140,451	0	1,140,451
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)	(2,509,187)	0	(2,509,187)	(804,151)	0	(804,151)	(1,705,036)	0	(1,705,036)
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)	6,766,561	0	6,766,561	4,347,296	0	4,347,296	2,419,265	0	2,419,265
99	ADFIT - Kettle Falls Disallowed (190420)	368,868	0	368,868	368,868	0	368,868	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)	1,046,464	0	1,046,464	0	0	0	1,046,464	0	1,046,464
99	ADFIT - Boulder Park Disallowed (190040)	543,738	0	543,738	0	0	0	543,738	0	543,738
99	Investment in WNP3 Exchange Power (124900, 124930)	17,966,500	0	17,966,500	17,966,500	0	17,966,500	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(3,228,883)	0	(3,228,883)	(3,228,883)	0	(3,228,883)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,305,681	0	1,305,681	1,305,681	0	1,305,681	0	0	0
99	CDA Lake Settlement - ID (186382)	260,706	0	260,706	0	0	0	260,706	0	260,706
99	ADFIT - CDA Lake Settlement - Direct (283382)	(548,236)	0	(548,236)	(456,989)	0	(456,989)	(91,247)	0	(91,247)
99	CDA CDR Fund - Direct (182324)	94,975	0	94,975	94,975	0	94,975	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	(33,241)	0	(33,241)	(33,241)	0	(33,241)	0	0	0
99	Spokane River Relicensing (182322)	674,852	0	674,852	626,064	0	626,064	48,788	0	48,788
99	ADFIT - Spokane River Relicensing (283322)	(236,178)	0	(236,178)	(219,106)	0	(219,106)	(17,072)	0	(17,072)
99	Spokane River PM&Es (182323)	624,760	0	624,760	397,545	0	397,545	227,215	0	227,215
99	ADFIT - Spokane River PM&Es (283323)	(218,687)	0	(218,687)	(139,162)	0	(139,162)	(79,525)	0	(79,525)
99	Montana Riverbed Settlement (186360)	4,750,589	0	4,750,589	3,157,568	0	3,157,568	1,593,021	0	1,593,021
99	ADFIT - Montana Riverbed Settlement (283365)	(1,662,707)	0	(1,662,707)	(1,105,150)	0	(1,105,150)	(557,557)	0	(557,557)
99	Lancaster Generation (182312)	4,873,333	0	4,873,333	4,873,333	0	4,873,333	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,705,667)	0	(1,705,667)	(1,705,667)	0	(1,705,667)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	61,344	0	61,344	0	0	0	61,344	0	61,344
99	Def Palouse Wind & Thornton Sw St (186810)	1,936	0	1,936	1,936	0	1,936	0	0	0
99	ADFIT - Palouse Wind & Thornton Sw St (283810)	(678)	0	(678)	(678)	0	(678)	0	0	0
4	Customer Advances (252000)	(873,872)	(394)	(874,266)	(238,985)	(264)	(239,249)	(634,887)	(130)	(635,017)
99	Customer Deposits (235199)	(3,345,814)	0	(3,345,814)	(3,345,814)	0	(3,345,814)	0	0	0
C-WKC	Working Capital	18,188,000	7,270,064	25,458,064	18,188,000	0	18,188,000	0	7,270,064	7,270,064
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	35,774,628	7,267,902	43,042,530	34,772,763	(1,449)	34,771,314	1,001,865	7,269,351	8,271,216
	NET RATE BASE	899,339,737	882,816,469	1,782,156,206	584,584,811	574,477,871	1,159,062,682	314,754,926	308,338,598	623,093,524

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%	64.687%	35.313%
E-ALL	13	Net Electric General Plant	100.000%	65.937%	34.063%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-DEPX-12A
ELECTRIC DEPRECIATION EXPENSE	
For Twelve Months Ended October 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)	10,705,661	10,705,661			10,705,661	10,705,661		6,984,373	6,984,373		3,721,288	3,721,288	
1	Hydro (ED-AN)	8,926,642	8,926,642			8,926,642	8,926,642		5,823,741	5,823,741		3,102,901	3,102,901	
1	Other (ED-AN)	8,340,040	8,340,040			8,340,040	8,340,040		5,441,042	5,441,042		2,898,998	2,898,998	
Total Electric Production		27,972,343	27,972,343			27,972,343	27,972,343		18,249,156	18,249,156		9,723,187	9,723,187	
Electric Transmission														
1	ED-AN	10,647,699	10,647,699			10,647,699	10,647,699		6,946,559	6,946,559		3,701,140	3,701,140	
Total Electric Transmission		10,647,699	10,647,699			10,647,699	10,647,699		6,946,559	6,946,559		3,701,140	3,701,140	
Electric Distribution														
	ED-ID	11,182,232	11,182,232			11,182,232	11,182,232					11,182,232	11,182,232	
	ED-WA	20,387,618	20,387,618			20,387,618	20,387,618	20,387,618		20,387,618				
Total Electric Distribution		31,569,850	31,569,850			31,569,850	31,569,850	20,387,618		20,387,618		11,182,232	11,182,232	
Gas Underground Storage														
	GD-AN	623,971		623,971										
	GD-OR	112,260			112,260									
Total Gas Underground Storage		736,231		623,971	112,260									
Gas Distribution														
	GD-AN	48,680		48,680										
	GD-ID	3,641,013		3,641,013										
	GD-WA	6,909,346		6,909,346										
	GD-OR	3,771,005			3,771,005									
Total Gas Distribution		14,370,044		10,599,039	3,771,005									
General Plant														
4	ED-AN	2,584,528	2,584,528				2,584,528		1,732,383	1,732,383			852,145	
	ED-ID	296,794	296,794			296,794	296,794				296,794		296,794	
	ED-WA	892,910	892,910			892,910	892,910	892,910		892,910				
7,4	CD-AA	10,541,375	7,594,428	2,096,574	850,373		7,594,428		5,090,469	5,090,469		2,503,959	2,503,959	
9,4	CD-AN	343,536	270,229	73,307			270,229		181,132	181,132		89,097	89,097	
9	CD-ID	421,225	331,340	89,885		331,340	331,340				331,340		331,340	
9	CD-WA	152,438	119,909	32,529		119,909	119,909	119,909		119,909				
8	GD-AA	164,810		117,561	47,249									
	GD-AN	32,184		32,184										
	GD-ID	73,170		73,170										
	GD-WA	248,365		248,365										
	GD-OR	255,261			255,261									
Total General Plant		16,006,596	12,090,138	2,763,575	1,152,883	1,640,953	10,449,185	12,090,138	1,012,819	7,003,984	8,016,803	628,134	3,445,201	4,073,335
Total Depreciation Expense		101,302,763	82,280,030	13,986,585	5,036,148	33,210,803	49,069,227	82,280,030	21,400,437	32,199,699	53,600,136	11,810,366	16,869,528	28,679,894

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
Service -							
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%			34.760%
							32.971%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended October 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	917,426	917,426		917,426	917,426		598,529	598,529		318,897	318,897		
1	Misc Intangible Plt (303000)	ED-AN	94,790	94,790		94,790	94,790		61,841	61,841		32,949	32,949		
Total Production/Transmission			1,012,216	1,012,216		1,012,216	1,012,216		660,370	660,370		351,846	351,846		
Distribution															
	Franchises (302000)	ED-WA	24,015	24,015		24,015	24,015		24,015	24,015					
	Misc Intangible Plt (303000)	ED-WA	2,838	2,838		2,838	2,838		2,838	2,838					
Total Distribution			26,853	26,853		26,853	26,853		26,853	26,853					
General Plant - 303000															
9,1		CD-AN	9,712	7,639	2,073		7,639	7,639		4,984	4,984		2,655	2,655	
		GD-ID	3,912		3,912										
		GD-WA	23,181		23,181										
		GD-OR	7,771			7,771									
Total General Plant - 303000			44,576	7,639	29,166	7,771	7,639	7,639		4,984	4,984		2,655	2,655	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	7,633,547	5,499,512	1,518,236	615,799		5,499,512	5,499,512		3,686,268	3,686,268		1,813,244	1,813,244
4		ED-AN	213,775	213,775				213,775	213,775		143,291	143,291		70,484	70,484
		ED-ID	2,954	2,954				2,954	2,954				2,954	2,954	
		ED-WA	289,924	289,924				289,924	289,924	289,924					
8		GD-AA	349,811		249,524	100,287									
		GD-AN	2,321		2,321										
		GD-OR	6,053			6,053									
Total Miscellaneous IT Intangible Plt - 3031XX			8,498,385	6,006,165	1,770,081	722,139	292,878	5,713,287	6,006,165	289,924	3,829,559	4,119,483	2,954	1,883,728	1,886,682
Gas Underground Storage															
		GD-AN	227		227										
Total Gas Underground Storage			227		227										
General Plant - 390200, 396200															
7,4		CD-AA	33,016	23,787	6,566	2,663		23,787	23,787		15,944	15,944		7,843	7,843
4		ED-AN	26,832	26,832				26,832	26,832		17,985	17,985		8,847	8,847
		GD-OR	4,450			4,450									
Total General Plant - 390200, 396200			64,298	50,619	6,566	7,113	50,619	50,619	50,619	33,929	33,929		16,690	16,690	
Total Amortization Expense			9,646,555	7,103,492	1,806,040	737,023	319,731	6,783,761	7,103,492	316,777	4,528,842	4,845,619	2,954	2,254,919	2,257,873

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 October 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)	(273,705,872)	(273,705,872)			(273,705,872)	(273,705,872)		(178,565,711)	(178,565,711)		(95,140,161)	(95,140,161)		
1	Hydro (ED-AN)	(110,078,062)	(110,078,062)			(110,078,062)	(110,078,062)		(71,814,928)	(71,814,928)		(38,263,134)	(38,263,134)		
1	Other (ED-AN)	(74,081,383)	(74,081,383)			(74,081,383)	(74,081,383)		(48,330,694)	(48,330,694)		(25,750,689)	(25,750,689)		
Total Electric Production		(457,865,317)	(457,865,317)			(457,865,317)	(457,865,317)		(298,711,333)	(298,711,333)		(159,153,984)	(159,153,984)		
Electric Transmission															
1	ED-AN	(177,342,033)	(177,342,033)			(177,342,033)	(177,342,033)		(115,697,942)	(115,697,942)		(61,644,091)	(61,644,091)		
Total Electric Transmission		(177,342,033)	(177,342,033)			(177,342,033)	(177,342,033)		(115,697,942)	(115,697,942)		(61,644,091)	(61,644,091)		
Electric Distribution															
	ED-ID	(136,117,041)	(136,117,041)			(136,117,041)	(136,117,041)					(136,117,041)	(136,117,041)		
	ED-WA	(219,099,555)	(219,099,555)			(219,099,555)	(219,099,555)	(219,099,555)		(219,099,555)					
Total Electric Distribution		(355,216,596)	(355,216,596)			(355,216,596)	(355,216,596)	(219,099,555)		(219,099,555)		(136,117,041)	(136,117,041)		
Gas Underground Storage															
	GD-AN	(12,074,253)		(12,074,253)											
	GD-OR	(333,802)			(333,802)										
Total Gas Underground Storage		(12,408,055)		(12,074,253)	(333,802)										
Gas Distribution															
	GD-AN	(1,426,370)		(1,426,370)											
	GD-ID	(50,928,627)		(50,928,627)											
	GD-WA	(100,774,646)		(100,774,646)											
	GD-OR	(86,179,086)			(86,179,086)										
Total Gas Distribution		(239,308,729)		(153,129,643)	(86,179,086)										
General Plant															
4	ED-AN	(32,414,383)	(32,414,383)				(32,414,383)		(21,727,037)	(21,727,037)		(10,687,346)	(10,687,346)		
	ED-ID	(5,707,884)	(5,707,884)			(5,707,884)	(5,707,884)				(5,707,884)		(5,707,884)		
	ED-WA	(10,095,541)	(10,095,541)			(10,095,541)	(10,095,541)	(10,095,541)		(10,095,541)					
7,4	CD-AA	(23,816,889)	(17,158,640)	(4,736,941)	(1,921,308)		(17,158,640)		(11,501,265)	(11,501,265)		(5,657,375)	(5,657,375)		
9,4	CD-AN	(10,681,590)	(8,402,245)	(2,279,345)			(8,402,245)		(5,631,941)	(5,631,941)		(2,770,304)	(2,770,304)		
9	CD-ID	(4,415,413)	(3,473,208)	(942,205)		(3,473,208)	(3,473,208)				(3,473,208)		(3,473,208)		
9	CD-WA	(2,036,073)	(1,601,595)	(434,478)		(1,601,595)	(1,601,595)	(1,601,595)		(1,601,595)					
8	GD-AA	(1,204,140)		(858,925)	(345,215)										
	GD-AN	(867,526)		(867,526)											
	GD-ID	(946,922)		(946,922)											
	GD-WA	(2,259,026)		(2,259,026)											
	GD-OR	(3,420,217)			(3,420,217)										
Total General Plant		(97,865,604)	(78,853,496)	(13,325,368)	(5,686,740)		(20,878,228)	(57,975,268)	(78,853,496)	(11,697,136)	(38,860,243)	(50,557,379)	(9,181,092)	(19,115,025)	(28,296,117)
Total Accumulated Depreciation		(1,340,006,334)	(1,069,277,442)	(178,529,264)	(92,199,628)		(376,094,824)	(693,182,618)	(1,069,277,442)	(230,796,691)	(453,269,518)	(684,066,209)	(145,298,133)	(239,913,100)	(385,211,233)

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 October 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	(5,855,713)	(5,855,713)		(5,855,713)	(5,855,713)		(3,820,267)	(3,820,267)		(2,035,446)	(2,035,446)				
1	Misc Intangible Plt (303000)	ED-AN	(534,523)	(534,523)		(534,523)	(534,523)		(348,723)	(348,723)		(185,800)	(185,800)				
Total Production/Transmission			(6,390,236)	(6,390,236)		(6,390,236)	(6,390,236)		(4,168,990)	(4,168,990)		(2,221,246)	(2,221,246)				
Distribution																	
	Franchises (302000)	ED-WA	(56,692)	(56,692)		(56,692)	(56,692)		(56,692)	(56,692)							
	Misc Intangible Plt (303000)	ED-WA	(20,448)	(20,448)		(20,448)	(20,448)		(20,448)	(20,448)							
Total Distribution			(77,140)	(77,140)		(77,140)	(77,140)		(77,140)	(77,140)							
General Plant - 303000																	
9,1		CD-AN	(41,642)	(32,756)	(8,886)		(32,756)	(32,756)		(21,370)	(21,370)	(11,386)	(11,386)				
		GD-ID	(40,310)		(40,310)												
		GD-WA	(84,614)		(84,614)												
		GD-OR	(43,507)			(43,507)											
Total General Plant - 303000			(210,073)	(32,756)	(133,810)	(43,507)		(32,756)	(32,756)		(21,370)	(21,370)	(11,386)	(11,386)			
Miscellaneous IT Intangible Plant -3031XX																	
7,4		CD-AA	(19,366,828)	(13,952,638)	(3,851,868)	(1,562,322)		(13,952,638)	(13,952,638)		(9,352,314)	(9,352,314)	(4,600,324)	(4,600,324)			
4		ED-AN	(784,826)	(784,826)				(784,826)	(784,826)		(526,061)	(526,061)	(258,765)	(258,765)			
		ED-ID	(925)	(925)			(925)	(925)				(925)	(925)				
		ED-WA	(236,249)	(236,249)			(236,249)	(236,249)		(236,249)	(236,249)						
8		GD-AA	(534,520)		(381,278)	(153,242)											
		GD-AN	(13,681)		(13,681)												
		GD-OR	(45,185)			(45,185)											
Total Miscellaneous IT Intangible Plant - 3031XX			(20,982,214)	(14,974,638)	(4,246,827)	(1,760,749)		(237,174)	(14,737,464)	(14,974,638)		(236,249)	(9,878,375)	(10,114,624)	(925)	(4,859,089)	(4,860,014)
Gas Underground Storage																	
		GD-AN	(239,253)		(239,253)												
Total Gas Underground Storage			(239,253)		(239,253)												
General Plant - 390200, 396200																	
7,4		CD-AA	(139,595)	(100,570)	(27,764)	(11,261)		(100,570)	(100,570)		(67,411)	(67,411)	(33,159)	(33,159)			
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	(36,795)	(36,795)			(36,795)	(36,795)				(12,132)	(12,132)				
		ED-WA	(110,678)	(110,678)			(110,678)	(110,678)		(110,678)	(110,678)						
		GD-WA	(1,863)		(1,863)												
		GD-OR	(46,287)			(46,287)											
Total General Plant - 390200, 396200			(348,087)	(258,166)	(32,373)	(57,548)		(120,801)	(137,365)	(258,166)		(117,232)	(92,074)	(209,306)	(3,569)	(45,291)	(48,860)
Total Accumulated Amortization			(28,247,003)	(21,732,936)	(4,652,263)	(1,861,804)		(435,115)	(21,297,821)	(21,732,936)		(430,621)	(14,160,809)	(14,591,430)	(4,494)	(7,137,012)	(7,141,506)
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 October 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	5,677,379	484,421	1,926,616	3,266,342	5,677,379	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,880,709	0	0	0	0	1,880,709	0	0	1,880,709	0	0	0
99		GD-OR / AS	3,324,459	0	0	0	0	0	0	0	0	3,324,459	0	3,324,459
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	57,480,408	0	0	41,411,185	41,411,185	0	0	11,432,278	11,432,278	0	4,636,945	4,636,945
9		CD-WA / ID / AN	16,853,916	5,210,642	3,825,144	4,221,673	13,257,459	1,413,533	1,037,677	1,145,247	3,596,457	0	0	0
		TOTAL ACCOUNT	85,216,871	5,695,063	5,751,760	48,899,200	60,346,023	3,294,242	1,037,677	12,577,525	16,909,444	3,324,459	4,636,945	7,961,404
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,927,060	1,613,120	9,156	2,304,784	3,927,060	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,022	0	0	0	0	0	0	3,022	3,022	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	435,466	0	0	0	0	0	0	310,622	310,622	0	124,844	124,844
7		CD-AA	45,901,238	0	0	33,069,088	33,069,088	0	0	9,129,297	9,129,297	0	3,702,853	3,702,853
9		CD-WA / ID / AN	39,759	0	0	31,275	31,275	0	0	8,484	8,484	0	0	0
		TOTAL ACCOUNT	50,306,545	1,613,120	9,156	35,405,147	37,027,423	0	0	9,451,425	9,451,425	0	3,827,697	3,827,697
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,014,846	7,726,453	2,897,799	6,390,594	17,014,846	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,877,065	0	0	0	0	4,244,948	1,573,332	1,058,785	6,877,065	0	0	0
99		GD-OR / AS	2,404,187	0	0	0	0	0	0	0	0	2,404,187	0	2,404,187
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,797	0	0	381,687	381,687	0	0	105,371	105,371	0	42,739	42,739
9		CD-WA / ID / AN	3,677,040	1,138,285	587,404	1,166,707	2,892,396	308,792	159,350	316,502	784,644	0	0	0
		TOTAL ACCOUNT	30,502,935	8,864,738	3,485,203	7,938,988	20,288,929	4,553,740	1,732,682	1,480,658	7,767,080	2,404,187	42,739	2,446,926

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended October 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	1,883,247	112,817	148,691	1,219,872	1,481,380	30,605	40,337	330,925	401,867	0	0	0
		TOTAL ACCOUNT	2,420,074	123,556	163,436	1,589,717	1,876,709	114,876	40,337	330,925	486,138	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,277,370	1,159,714	374,149	1,743,507	3,277,370	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,042,906	0	0	0	0	1,173,501	445,599	423,806	2,042,906	0	0	0
99		GD-OR / AS	911,332	0	0	0	0	0	0	0	0	911,332	0	911,332
8		GD-AA	1,229,990	0	0	0	0	0	0	877,364	877,364	0	352,626	352,626
7		CD-AA	5,914,404	0	0	4,260,973	4,260,973	0	0	1,176,316	1,176,316	0	477,115	477,115
9		CD-WA / ID / AN	333,779	28,642	7,207	262,554	262,554	7,770	1,955	61,500	71,225	0	0	0
		TOTAL ACCOUNT	13,709,781	1,188,356	381,356	6,231,185	7,800,897	1,181,271	447,554	2,538,986	4,167,811	911,332	829,741	1,741,073
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,057,384	176,755	96,510	784,119	1,057,384	0	0	0	0	0	0	0
99		GD-WA / ID / AN	213,445	0	0	0	0	69,461	22,653	121,331	213,445	0	0	0
99		GD-OR / AS	193,167	0	0	0	0	0	0	0	0	193,167	0	193,167
8		GD-AA	82,553	0	0	0	0	0	0	58,886	58,886	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	199,542	9,682	3,091	144,190	156,963	2,626	838	39,115	42,579	0	0	0
		TOTAL ACCOUNT	2,101,754	186,437	99,601	1,184,543	1,470,581	72,087	23,491	290,070	385,648	193,167	52,358	245,525
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	36,060,668	16,681,828	9,951,934	9,426,906	36,060,668	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,216,271	0	0	0	0	2,693,065	805,545	717,661	4,216,271	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	1,575,745	300,505	407,616	531,376	1,239,497	81,520	110,577	144,151	336,248	0	0	0
		TOTAL ACCOUNT	42,450,554	16,982,333	10,359,550	10,357,432	37,699,315	2,774,585	916,122	972,004	4,662,711	43,834	44,694	88,528

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended October 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
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	44,862,093	7,100,704	2,709,889	35,051,500	44,862,093	0	0	0	0	0	0	0
99		GD-WA / ID / AN	963,364	0	0	0	0	532,680	430,684	0	963,364	0	0	0
99		GD-OR / AS	954,022	0	0	0	0	0	0	0	0	954,022	0	954,022
8		GD-AA	990,133	0	0	0	0	0	0	706,272	706,272	0	283,861	283,861
7		CD-AA	11,812,272	0	0	8,510,033	8,510,033	0	0	2,349,343	2,349,343	0	952,896	952,896
9		CD-WA / ID / AN	11,855,136	365,190	3,180,766	5,779,412	9,325,368	99,068	862,872	1,567,828	2,529,768	0	0	0
		TOTAL ACCOUNT	71,437,020	7,465,894	5,890,655	49,340,945	62,697,494	631,748	1,293,556	4,623,443	6,548,747	954,022	1,236,757	2,190,779
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	17,249	0	2,299	14,950	17,249	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	392,905	0	0	283,064	283,064	0	0	78,145	78,145	0	31,696	31,696
9		CD-WA / ID / AN	5,324	75	99	4,014	4,188	20	27	1,089	1,136	0	0	0
		TOTAL ACCOUNT	417,845	75	2,398	302,028	304,501	20	27	79,234	79,281	2,367	31,696	34,063
		TOTAL GENERAL PLANT	305,042,729	42,489,838	26,849,319	164,344,272	233,683,429	13,200,178	5,584,745	33,191,312	51,976,235	8,362,670	11,020,395	19,383,065

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 October 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	2,026,513	153,179	0	1,873,334	2,026,513	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,138,151	0	0	0	0	964,981	173,170	0	1,138,151	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	3,768,848	153,179	0	2,025,982	2,179,161	964,981	173,170	41,410	1,179,561	410,126	0	410,126
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,323,011	1,451,292	14,702	857,017	2,323,011	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	1,754,253	0	0	0	0	0	0	1,251,326	1,251,326	0	502,927	
7		CD-AA	37,289,140	0	0	26,864,588	26,864,588	0	0	7,416,437	7,416,437	0	3,008,115	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	41,412,844	1,451,292	14,702	27,721,605	29,187,599	0	0	8,667,763	8,667,763	46,440	3,511,042	3,557,482
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	249,584	0	0	249,584	249,584	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	11,204	0	0	0	0	0	0	7,992	7,992	0	3,212	
7		CD-AA	2,462,553	0	0	1,774,122	1,774,122	0	0	489,777	489,777	0	198,654	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,743,909	0	0	2,023,706	2,023,706	0	0	517,106	517,106	1,231	201,866	203,097
		TOTAL	47,925,601	1,604,471	14,702	31,771,293	33,390,466	964,981	173,170	9,226,279	10,364,430	457,797	3,712,908	4,170,705

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: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended October 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	(32,455,870)	(23,382,507)	(6,455,148)	(2,618,215)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,856,503)	(1,460,344)	(396,159)	0
7	283750	CD-AA	(340,831)	(245,548)	(67,788)	(27,495)
		Total	(34,653,204)	(25,088,399)	(6,919,095)	(2,645,710)

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 October 31, 2012
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

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		699,831	699,831		699,831	699,831		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,029,521	1,029,521		1,029,521	1,029,521		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,058,034	6,058,034		4,764,871	4,764,871		1,293,163	1,293,163
1	154300	PLANT MATERIALS & OPER SUP-CS2		287,833	287,833		226,391	226,391		61,442	61,442
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		695,680	695,680		547,178	547,178		148,502	148,502
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		2,969	2,969		2,335	2,335		634	634
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(103)	(103)		(81)	(81)		(22)	(22)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		23	23		18	18		5	5
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000		0	0
TOTAL			18,188,000	8,773,788	26,961,788	18,188,000	7,270,064	25,458,064		0	1,503,724

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%