

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended September 30, 2012 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	125,567,528	76,979,259	48,588,269
	Adjustments			
	Adjusted Net Operating Income (Loss)	125,567,528	76,979,259	48,588,269
E-APL	Electric Net Rate Base	1,796,058,532	1,168,893,146	627,165,386
	RATE OF RETURN	6.991%	6.586%	7.747%

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended September 30, 2012 Ending Balance 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	09-30-2012	361,566	237,477	124,089
		Percent		100.000%	65.680%	34.320%
3	E-OPS	Direct Distribution Operating Expense		23,124,093	15,009,695	8,114,398
		Percent		100.000%	64.909%	35.091%
	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-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended September 30, 2012 Ending Balance Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS		Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended September 30, 2012		
Ending Balance Basis		

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended September 30, 2012 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2012			
		Direct O & M Accts 500 - 894	63,873,669	58,626,203	5,247,466	0
		Direct O & M Accts 901 - 935	55,397,320	39,254,919	16,142,401	0
		Adjustments	0	0	0	0
		Total	119,270,989	97,881,122	21,389,867	0
		Percentage	100.000%	82.066%	17.934%	0.000%
		Direct Labor Accts 500 - 894	50,960,635	43,317,908	7,642,727	0
		Direct Labor Accts 901 - 935	3,273,013	3,049,259	223,754	0
		Total	54,233,648	46,367,167	7,866,481	0
		Percentage	100.000%	85.495%	14.505%	0.000%
		Number of Customers at	585,007	360,451	224,556	0
		Percentage	100.000%	61.615%	38.385%	0.000%
		Net Direct Plant	2,283,393,565	1,951,560,143	331,833,422	0
		Percentage	100.000%	85.468%	14.532%	0.000%
		Total Percentages	400.000%	314.644%	85.356%	0.000%
9		Average (CD AN/ID/WA)	100.000%	78.661%	21.339%	0.000%
10	E-PLT	Net Electric Distribution Plant	824,098,997	525,147,264	298,951,733	
		Percent	100.000%	63.724%	36.276%	
11		Book Depreciation	82,006,163	53,369,905	28,636,258	
		Percent	100.000%	65.080%	34.920%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended September 30, 2012 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,080,964,296 100.000%	1,347,357,431 64.747%	733,606,865 35.253%
13	E-PLT	Net Electric General Plant Percent	161,187,572 100.000%	106,359,997 65.985%	54,827,575 34.015%
14		Net Allocated Schedule M's Percent	-76,385,629 100.000%	-49,179,207 64.383%	-27,206,422 35.617%
99	Input	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	321,605,907	0	321,605,907	216,417,830	0	216,417,830	105,188,077	0	105,188,077
99	442200	Commercial - Firm & Int.	287,031,804	0	287,031,804	201,555,908	0	201,555,908	85,475,896	0	85,475,896
1	442300	Industrial	120,000,666	0	120,000,666	56,121,998	0	56,121,998	63,878,668	0	63,878,668
99	444000	Public Street & Highway Lighting	7,171,405	0	7,171,405	4,736,775	0	4,736,775	2,434,630	0	2,434,630
99	448000	Interdepartmental Revenue	1,038,177	0	1,038,177	826,009	0	826,009	212,168	0	212,168
99	499XXX	Unbilled Revenue	(1,407,297)	0	(1,407,297)	(895,592)	0	(895,592)	(511,705)	0	(511,705)
TOTAL SALES TO ULTIMATE CUSTOMERS			735,440,662	0	735,440,662	478,762,928	0	478,762,928	256,677,734	0	256,677,734
1	447XXX	Sales for Resale	0	138,619,200	138,619,200	0	90,435,166	90,435,166	0	48,184,034	48,184,034
TOTAL SALES OF ELECTRICITY			735,440,662	138,619,200	874,059,862	478,762,928	90,435,166	569,198,094	256,677,734	48,184,034	304,861,768
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	586,855	0	586,855	379,459	0	379,459	207,396	0	207,396
1	453000	Sales of Water & Water Power	0	461,450	461,450	0	301,050	301,050	0	160,400	160,400
1	454000	Rent from Electric Property	2,870,133	54,176	2,924,309	1,898,810	35,344	1,934,154	971,323	18,832	990,155
1	456XXX	Other Electric Revenues	197,458	132,140,558	132,338,016	138,822	86,208,500	86,347,322	58,636	45,932,058	45,990,694
TOTAL OTHER OPERATING REVENUE			3,654,446	132,656,184	136,310,630	2,417,091	86,544,894	88,961,985	1,237,355	46,111,290	47,348,645
TOTAL ELECTRIC REVENUE			739,095,108	271,275,384	1,010,370,492	481,180,019	176,980,060	658,160,079	257,915,089	94,295,324	352,210,413
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	410,343	410,343	0	267,708	267,708	0	142,635	142,635
1	501000	Fuel	0	29,280,355	29,280,355	0	19,102,504	19,102,504	0	10,177,851	10,177,851
1	502000	Steam Expense	0	4,156,317	4,156,317	0	2,711,581	2,711,581	0	1,444,736	1,444,736
1	505000	Electric Expense	0	877,610	877,610	0	572,553	572,553	0	305,057	305,057
1	506000	Miscellaneous Steam Power Generation Expense	0	2,280,877	2,280,877	0	1,488,044	1,488,044	0	792,833	792,833
1	507000	Rent	0	27,924	27,924	0	18,218	18,218	0	9,706	9,706
MAINTENANCE											
1	510000	Supervision & Engineering	0	519,538	519,538	0	338,947	338,947	0	180,591	180,591
1	511000	Structures	0	588,075	588,075	0	383,660	383,660	0	204,415	204,415
1	512000	Boiler Plant	0	4,749,660	4,749,660	0	3,098,678	3,098,678	0	1,650,982	1,650,982
1	513000	Electric Plant	0	574,996	574,996	0	375,127	375,127	0	199,869	199,869
1	514000	Miscellaneous Steam Plant	0	602,156	602,156	0	392,847	392,847	0	209,309	209,309
TOTAL STEAM POWER GENERATION EXP			0	44,067,851	44,067,851	0	28,749,867	28,749,867	0	15,317,984	15,317,984

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,290,691	2,290,691	0	1,494,447	1,494,447	0	796,244	796,244
1	536000	Water for Power	0	1,167,768	1,167,768	0	761,852	761,852	0	405,916	405,916
1	537000	Hydraulic Expense	4,625,270	2,939,931	7,565,201	2,839,566	1,918,011	4,757,577	1,785,704	1,021,920	2,807,624
1	538000	Electric Expense	0	6,122,324	6,122,324	0	3,994,204	3,994,204	0	2,128,120	2,128,120
1	539000	Miscellaneous Hydratlic Power Generation Exp	0	638,639	638,639	0	416,648	416,648	0	221,991	221,991
1	540000	Rent	0	1,284,609	1,284,609	0	838,079	838,079	0	446,530	446,530
1	540100	MT Trust Funds Land Settlement Rents	5,503,052	0	5,503,052	3,595,367	0	3,595,367	1,907,685	0	1,907,685
MAINTENANCE											
1	541000	Supervision & Engineering	0	583,142	583,142	0	380,442	380,442	0	202,700	202,700
1	542000	Structures	0	556,051	556,051	0	362,768	362,768	0	193,283	193,283
1	543000	Reservoirs, Dams, & Waterways	0	3,079,068	3,079,068	0	2,008,784	2,008,784	0	1,070,284	1,070,284
1	544000	Electric Plant	0	2,529,049	2,529,049	0	1,649,952	1,649,952	0	879,097	879,097
1	545000	Miscellaneous Hydraulic Plant	0	482,839	482,839	0	315,004	315,004	0	167,835	167,835
TOTAL HYDRO POWER GENERATION EXP			10,128,322	21,674,111	31,802,433	6,434,933	14,140,191	20,575,124	3,693,389	7,533,920	11,227,309
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,380,412	1,380,412	0	900,581	900,581	0	479,831	479,831
1	547000	Fuel	0	65,662,777	65,662,777	0	42,838,396	42,838,396	0	22,824,381	22,824,381
1	548000	Generation Expense	0	1,165,924	1,165,924	0	760,649	760,649	0	405,275	405,275
1	549000	Miscellaneous Other Power Generation Expense	0	660,120	660,120	0	430,662	430,662	0	229,458	229,458
1	550000	Rent	0	38,130	38,130	0	24,876	24,876	0	13,254	13,254
MAINTENANCE											
1	551000	Supervision & Engineering	0	1,573,250	1,573,250	0	1,026,388	1,026,388	0	546,862	546,862
1	552000	Structures	0	11,778	11,778	0	7,684	7,684	0	4,094	4,094
1	553000	Generating & Electric Equipment	0	7,724,382	7,724,382	0	5,039,387	5,039,387	0	2,684,995	2,684,995
1	554000	Miscellaneous Other Power Generation Plant	0	157,672	157,672	0	102,865	102,865	0	54,807	54,807
TOTAL OTHER POWER GENERATION EXP			0	78,374,445	78,374,445	0	51,131,488	51,131,488	0	27,242,957	27,242,957
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	18,608,009	209,817,046	228,425,055	0	136,884,641	136,884,641	18,608,009	72,932,405	91,540,414
1	556000	System Control & Load Dispatching	0	826,948	826,948	0	539,501	539,501	0	287,447	287,447
E-557	557XXX	Other Expense	18,045,827	131,252,887	149,298,714	13,509,411	85,629,383	99,138,794	4,536,416	45,623,504	50,159,920
TOTAL OTHER POWER SUPPLY EXPENSE			36,653,836	341,896,881	378,550,717	13,509,411	223,053,525	236,562,936	23,144,425	118,843,356	141,987,781
TOTAL PRODUCTION OPERATING EXP			46,782,158	486,013,288	532,795,446	19,944,344	317,075,071	337,019,415	26,837,814	168,938,217	195,776,031

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	17,701	2,042,339	2,060,040	0	1,332,422	1,332,422	17,701	709,917	727,618
1	561000	Load Dispatching	0	2,184,808	2,184,808	0	1,425,369	1,425,369	0	759,439	759,439
1	562000	Station Expense	0	441,093	441,093	0	287,769	287,769	0	153,324	153,324
1	563000	Overhead Line Expense	0	535,226	535,226	0	349,181	349,181	0	186,045	186,045
1	565000	Transmission of Electricity by Others	0	17,725,681	17,725,681	0	11,564,234	11,564,234	0	6,161,447	6,161,447
1	566000	Miscellaneous Transmission Expense	0	1,711,515	1,711,515	0	1,116,592	1,116,592	0	594,923	594,923
1	567000	Rent	0	132,431	132,431	0	86,398	86,398	0	46,033	46,033
MAINTENANCE											
1	568000	Supervision & Engineering	0	1,309,021	1,309,021	0	854,005	854,005	0	455,016	455,016
1	569000	Structures	78,260	412,656	490,916	49,033	269,217	318,250	29,227	143,439	172,666
1	570000	Station Equipment	2,251	1,140,970	1,143,221	2,251	744,369	746,620	0	396,601	396,601
1	571000	Overhead Lines	10,798	2,107,835	2,118,633	7,098	1,375,152	1,382,250	3,700	732,683	736,383
1	572000	Underground Lines	0	8,555	8,555	0	5,581	5,581	0	2,974	2,974
1	573000	Service Miscellaneous	2,328	49,711	52,039	2,328	32,431	34,759	0	17,280	17,280
TOTAL TRANSMISSION OPERATING EXP			111,338	29,801,841	29,913,179	60,710	19,442,720	19,503,430	50,628	10,359,121	10,409,749
E-DEPX		Depreciation Expense-Production	0	27,887,921	27,887,921	0	18,194,079	18,194,079	0	9,693,842	9,693,842
E-DEPX		Depreciation Expense-Transmission	0	10,612,010	10,612,010	0	6,923,275	6,923,275	0	3,688,735	3,688,735
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,009,798	1,009,798	0	658,792	658,792	0	351,006	351,006
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 Relicence	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	(3,617,133)	0	(3,617,133)	0	0	0	(3,617,133)	0	(3,617,133)
99	407350	Amortization of WA Renewable Energy Credits	354,308	0	354,308	354,308	0	354,308	0	0	0
99	407351	Amortization of CNC Transmission	211,483	0	211,483	123,464	0	123,464	88,019	0	88,019
99	407360	Amortization of CS2 & COLSTRIP O&M	(60,984)	0	(60,984)	(96,795)	0	(96,795)	35,811	0	35,811
99	407362	Amortization of LiDAR O&M	479,997	0	479,997	479,997	0	479,997	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	235,351	0	235,351	179,303	0	179,303	56,048	0	56,048
99	407400	Amortization of CCX Credits	0	0	0	0	0	0	0	0	0
99	407403	Amortization of Disallowed 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	301,825	0	301,825	0	0	0	301,825	0	301,825
99	407422	Amortization of Spokane River Relicence	0	0	0	0	0	0	0	0	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	(12,283,504)	0	(12,283,504)	(8,328,158)	0	(8,328,158)	(3,955,346)	0	(3,955,346)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(5,035,629)	0	(5,035,629)	(3,188,717)	0	(3,188,717)	(1,846,912)	0	(1,846,912)
99	407462	Amortization of Deferred LiDAR O&M	(373,048)	0	(373,048)	(373,048)	0	(373,048)	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	(3,506)	(3,506)	0	(2,287)	(2,287)	0	(1,219)	(1,219)
99	407496	Def Palouse Wind & Thornton Sw St	(25,984)	0	(25,984)	(25,984)	0	(25,984)	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	18,526,892	18,526,892	0	12,086,945	12,086,945	0	6,439,947	6,439,947
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			(15,531,432)	59,165,433	43,634,001	(6,969,766)	38,599,528	31,629,762	(8,561,666)	20,565,905	12,004,239
TOTAL PRODUCTION & TRANSMISSION EXPEN			31,362,064	574,980,562	606,342,626	13,035,288	375,117,319	388,152,607	18,326,776	199,863,243	218,190,019

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	400,815	1,723,756	2,124,571	251,555	1,118,873	1,370,428	149,260	604,883	754,143
3	582000	Station Expense	632,452	45,186	677,638	400,356	29,330	429,686	232,096	15,856	247,952
3	583000	Overhead Line Expense	2,237,574	571,200	2,808,774	1,644,243	370,760	2,015,003	593,331	200,440	793,771
3	584000	Underground Line Expense	760,628	0	760,628	400,884	0	400,884	359,744	0	359,744
3	585000	Street Light & Signal System Operation Expense	209,858	0	209,858	43,423	0	43,423	166,435	0	166,435
3	586000	Meter Expense	2,180,861	60,972	2,241,833	1,690,431	39,576	1,730,007	490,430	21,396	511,826
3	587000	Customer Installations Expense	552,673	123,287	675,960	292,742	80,024	372,766	259,931	43,263	303,194
3	588000	Miscellaneous Distribution Expense	4,134,519	3,389,491	7,524,010	2,660,690	2,200,085	4,860,775	1,473,829	1,189,406	2,663,235
3	589000	Rent	754	292,354	293,108	554	189,764	190,318	200	102,590	102,790
MAINTENANCE:											
3	590000	Supervision & Engineering	388,836	1,247,459	1,636,295	243,941	809,713	1,053,654	144,895	437,746	582,641
3	591000	Structures	385,150	1,662	386,812	178,327	1,079	179,406	206,823	583	207,406
3	592000	Station Equipment	656,532	199,792	856,324	477,892	129,683	607,575	178,640	70,109	248,749
3	593000	Overhead Lines	7,840,705	17,120	7,857,825	4,798,877	11,112	4,809,989	3,041,828	6,008	3,047,836
3	594000	Underground Lines	1,038,535	0	1,038,535	663,831	0	663,831	374,704	0	374,704
3	595000	Line Transformers	640,577	400,340	1,040,917	481,779	259,857	741,636	158,798	140,483	299,281
3	596000	Street Light & Signal System Maintenance Exp	659,760	0	659,760	463,932	0	463,932	195,828	0	195,828
3	597000	Meters	70,367	0	70,367	44,949	0	44,949	25,418	0	25,418
3	598000	Miscellaneous Distribution Expense	333,497	153,115	486,612	271,289	99,385	370,674	62,208	53,730	115,938
TOTAL DISTRIBUTION OPERATING EXP			23,124,093	8,225,734	31,349,827	15,009,695	5,339,241	20,348,936	8,114,398	2,886,493	11,000,891
E-DEPX		Depreciation Expense-Distribution	31,442,994	0	31,442,994	20,298,086	0	20,298,086	11,144,908	0	11,144,908
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,773	0	26,773	26,773	0	26,773	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	46,445,276	0	46,445,276	40,122,913	0	40,122,913	6,322,363	0	6,322,363
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			77,915,043	0	77,915,043	60,447,772	0	60,447,772	17,467,271	0	17,467,271
TOTAL DISTRIBUTION EXPENSES			101,039,136	8,225,734	109,264,870	75,457,467	5,339,241	80,796,708	25,581,669	2,886,493	28,468,162

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	617,026	617,026	0	405,263	405,263	0	211,763	211,763
2	902000	Meter Reading Expenses	2,837,866	99,436	2,937,302	2,461,332	65,310	2,526,642	376,534	34,126	410,660
E-903	903XXX	Customer Records & Collection Expenses	1,895,168	6,347,340	8,242,508	1,260,470	4,168,933	5,429,403	634,698	2,178,407	2,813,105
2	904000	Uncollectible Accounts	0	2,306,935	2,306,935	0	1,515,195	1,515,195	0	791,740	791,740
2	905000	Misc Customer Accounts	0	210,509	210,509	0	138,262	138,262	0	72,247	72,247
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,733,034	9,581,246	14,314,280	3,721,802	6,292,963	10,014,765	1,011,232	3,288,283	4,299,515
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	27,019,349	256,351	27,275,700	19,368,891	168,371	19,537,262	7,650,458	87,980	7,738,438
2	909000	Advertising	4,455	1,010,511	1,014,966	328	663,704	664,032	4,127	346,807	350,934
2	910000	Misc Customer Service & Info Exp	(3,275)	156,090	152,815	(3,275)	102,520	99,245	0	53,570	53,570
TOTAL CUSTOMER SERVICE & INFO EXP			27,020,529	1,422,952	28,443,481	19,365,944	934,595	20,300,539	7,654,585	488,357	8,142,942
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	11,804	11,804	0	7,753	7,753	0	4,051	4,051
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	7,753	7,753	0	4,051	4,051
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	673,385	26,617,012	27,290,397	546,474	17,841,117	18,387,591	126,911	8,775,895	8,902,806
4	921000	Office Supplies & Expenses	71,527	3,900,343	3,971,870	71,408	2,614,361	2,685,769	119	1,285,982	1,286,101
4	922000	Admin Exp Transferred--Credit	0	(61,889)	(61,889)	0	(41,484)	(41,484)	0	(20,405)	(20,405)
4	923000	Outside Services Employed	20,073	12,196,267	12,216,340	20,073	8,175,036	8,195,109	0	4,021,231	4,021,231
4	924000	Property Insurance Premium	0	1,280,856	1,280,856	0	858,545	858,545	0	422,311	422,311
4	925XXX	Injuries and Damages	28,372	3,371,738	3,400,110	24,859	2,260,042	2,284,901	3,513	1,111,696	1,115,209
4	926XXX	Employee Pensions and Benefits	339,406	977,242	1,316,648	250,624	655,036	905,660	88,782	322,206	410,988
4	927000	Franchise Requirements	5,747	0	5,747	0	0	0	5,747	0	5,747
1	928000	Regulatory Commission Expenses	2,809,610	3,609,573	6,419,183	2,010,691	2,354,885	4,365,576	798,919	1,254,688	2,053,607
4	930000	Miscellaneous General Expenses	137,354	2,780,436	2,917,790	80,759	1,863,698	1,944,457	56,595	916,738	973,333
4	931000	Rents	33,237	1,027,628	1,060,865	23,558	688,809	712,367	9,679	338,819	348,498
4	935000	Maintenance of General Plant	884,743	7,099,694	7,984,437	409,172	4,758,854	5,168,026	475,571	2,340,840	2,816,411
TOTAL ADMIN & GEN OPERATING EXP			5,003,454	62,798,900	67,802,354	3,437,618	42,028,899	45,466,517	1,565,836	20,770,001	22,335,837

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,599,159	10,365,031	11,964,190	975,144	6,947,577	7,922,721	624,015	3,417,454	4,041,469
E-AMTX		Amortization Expense-General Plant - 303000	0	7,638	7,638	0	4,983	4,983	0	2,655	2,655
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	274,928	5,642,260	5,917,188	272,369	3,781,951	4,054,320	2,559	1,860,309	1,862,868
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	48,690	48,690	0	32,637	32,637	0	16,053	16,053
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,874,087	16,063,619	17,937,706	1,247,513	10,767,148	12,014,661	626,574	5,296,471	5,923,045
		TOTAL ADMIN & GENERAL EXPENSES	6,877,541	78,862,519	85,740,060	4,685,131	52,796,047	57,481,178	2,192,410	26,066,472	28,258,882
		TOTAL EXPENSES BEFORE FIT	171,032,304	673,084,817	844,117,121	116,265,632	440,487,918	556,753,550	54,766,672	232,596,899	287,363,571
		NET OPERATING INCOME (LOSS) BEFORE FIT			166,253,371			101,406,529			64,846,842
E-FIT		FEDERAL INCOME TAX--Normal Accrual			26,111,487			16,526,076			9,585,411
E-FIT		DEFERRED FEDERAL INCOME TAX			14,750,633			8,016,197			6,734,436
E-FIT		AMORTIZED ITC - NOXON			(176,277)			(115,003)			(61,274)
		ELECTRIC NET OPERATING INCOME (LOSS)			125,567,528			76,979,259			48,588,269

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.680%	34.320%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.909%	35.091%
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-555-12E
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	166,297,858	166,297,858	0	108,492,723	108,492,723	0	57,805,135	57,805,135
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	18,608,009	0	18,608,009	0	0	0	18,608,009	0	18,608,009
1	555550	Non Monetary - Exchange Power	0	26,423	26,423	0	17,238	17,238	0	9,185	9,185
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	42,859,148	42,859,148	0	27,961,308	27,961,308	0	14,897,840	14,897,840
1	555710	Intercompany Purchase	0	633,617	633,617	0	413,372	413,372	0	220,245	220,245
TOTAL ACCOUNT 555			18,608,009	209,817,046	228,425,055	0	136,884,641	136,884,641	18,608,009	72,932,405	91,540,414

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-557-12E
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,904,547	5,904,547	0	3,852,126	3,852,126	0	2,052,421	2,052,421
1	557010	Other Power Supply Expense - Financial	0	1,175,434	1,175,434	0	766,853	766,853	0	408,581	408,581
1	557150	Fuel - Economic Dispatch	0	81,687,480	81,687,480	0	53,292,912	53,292,912	0	28,394,568	28,394,568
1	557160	Power Supply Expense - Miscellaneous	0	429,266	429,266	0	280,053	280,053	0	149,213	149,213
99	557161	Unbilled Add-Ons	(688,863)	0	(688,863)	0	0	0	(688,863)	0	(688,863)
1	557170	Broker Fees - Power	0	827,179	827,179	0	539,652	539,652	0	287,527	287,527
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	13,009,682	0	13,009,682	13,009,682	0	13,009,682	0	0	0
99	557270	Other Power Supply Expense - Other Exp	2,231	0	2,231	2,231	0	2,231	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,890,631	0	1,890,631	0	0	0	1,890,631	0	1,890,631
99	557390	Idaho PCA Amortization	3,013,444	0	3,013,444	0	0	0	3,013,444	0	3,013,444
1	557395	Optional Renewable Power Expense Offset	0	(135,771)	(135,771)	0	(88,577)	(88,577)	0	(47,194)	(47,194)
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	9,422,012	9,422,012	0	6,146,921	6,146,921	0	3,275,091	3,275,091
1	557711	Turbine Gas Bookout Offset	0	(9,422,012)	(9,422,012)	0	(6,146,921)	(6,146,921)	0	(3,275,091)	(3,275,091)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	41,391,278	41,391,278	0	27,003,670	27,003,670	0	14,387,608	14,387,608
TOTAL ACCOUNT 557			18,045,827	131,252,887	149,298,714	13,509,411	85,629,383	99,138,794	4,536,416	45,623,504	50,159,920

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-903-12E
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,895,168	6,347,340	8,242,508	1,260,470	4,168,933	5,429,403	634,698	2,178,407	2,813,105
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	1,895,168	6,347,340	8,242,508	1,260,470	4,168,933	5,429,403	634,698	2,178,407	2,813,105

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.680%	34.320%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.747%	35.253%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	350,351	256,351	606,702	246,488	168,371	414,859	103,863	87,980	191,843
99	908600	Public Purpose Tariff Rider Expense Offset	27,137,657	0	27,137,657	19,583,546	0	19,583,546	7,554,111	0	7,554,111
99	908610	Limited Income Tax Refund Program	55,303	0	55,303	55,303	0	55,303	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(523,962)	0	(523,962)	(516,446)	0	(516,446)	(7,516)	0	(7,516)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			27,019,349	256,351	27,275,700	19,368,891	168,371	19,537,262	7,650,458	87,980	7,738,438

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.680%	34.320%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC INTEREST DEDUCTION FOR FIT
 For Twelve Months Ended September 30, 2012
 Ending Balance Basis

Report ID:
E-INT-12E

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.54%	52.54%
2	Cost of Debt		5.698%	5.825%
	Total Weighted Cost		2.994%	3.060%
E-APL	Net Rate Base	1,796,058,532	1,168,893,146	627,165,386
	Interest Deduction for FIT Calculation	54,187,922	34,996,661	19,191,261
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended September 30, 2012 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,010,370,492	658,160,079	352,210,413
E-OPS	Less: Operating & Maintenance Expense	704,630,371	452,661,355	251,969,016
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	74,514,582	51,882,337	22,632,245
E-OTX	Less: Taxes Other than FIT	64,972,168	52,209,858	12,762,310
	Net Operating Income Before FIT	166,253,371	101,406,529	64,846,842
E-INT	Less: Interest Expense	54,187,922	34,996,661	19,191,261
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(190,572)	190,572
E-SCM	Plus: Schedule M Adjustments	(29,311,161)	(14,065,994)	(15,245,167)
	Taxable Net Operating Income	82,754,288	52,534,446	30,219,842
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	28,964,001	18,387,056	10,576,945
1	Production Tax Credit	(180,019)	(117,444)	(62,575)
1	Investment Tax Credit - Noxon *	(2,672,495)	(1,743,536)	(928,959)
	Total Net Federal Income Tax	26,111,487	16,526,076	9,585,411
E-DTE	Deferred FIT	14,750,633	8,016,197	6,734,436
1	411400 Amortized Investment Tax Credit - Noxon	(176,277)	(115,003)	(61,274)
	Total Net FIT/Deferred FIT	40,685,843	24,427,270	16,258,573

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 September 30, 2012
Ending Balance Basis

Report ID:
E-SCM-12E

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX/AMTX	Book Depreciation & Amortization	33,343,854	55,573,348	88,917,202	21,572,372	36,543,294	58,115,666	11,771,482	19,030,054	30,801,536
12	997001 Contributions In Aid of Construction	0	1,297,816	1,297,816	0	840,297	840,297	0	457,519	457,519
2	997002 Injuries and Damages	0	(1,655,000)	(1,655,000)	0	(1,087,004)	(1,087,004)	0	(567,996)	(567,996)
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	3,585,434	3,585,434	0	2,403,281	2,403,281	0	1,182,153	1,182,153
99	997007 Idaho PCA	4,909,816	0	4,909,816	0	0	0	4,909,816	0	4,909,816
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	375,969	375,969	0	252,008	252,008	0	123,961	123,961
12	997016 Redemption Expense Amortization	0	1,035,050	1,035,050	0	670,164	670,164	0	364,886	364,886
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	358,318	0	358,318	(212,210)	0	(212,210)	570,528	0	570,528
1	997019 CSS Temporary Service Fees	298,602	0	298,602	50,040	0	50,040	248,562	0	248,562
4	997020 FAS87 Current Pension Accrual	0	2,269,673	2,269,673	0	1,521,339	1,521,339	0	748,334	748,334
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	(17,422)	(17,422)	0	(9,104)	(9,104)
99	997028 RTO Funding Amortization	17,701	0	17,701	0	0	0	17,701	0	17,701
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	(12,537,341)	(12,537,341)	0	(8,117,552)	(8,117,552)	0	(4,419,789)	(4,419,789)
99	997033 BPA Residential Exchange	(864,726)	0	(864,726)	(576,823)	0	(576,823)	(287,903)	0	(287,903)
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	(364,117)	(364,117)	0	(237,550)	(237,550)	0	(126,567)	(126,567)
99	997043 Washington Deferred Power Costs	13,009,682	0	13,009,682	13,009,682	0	13,009,682	0	0	0
1	997044 Non-Monetary Power Costs	0	26,423	26,423	0	17,238	17,238	0	9,185	9,185
1	997045 Section 199 Manufacturing Deduction	0	(3,063,503)	(3,063,503)	0	(1,998,629)	(1,998,629)	0	(1,064,874)	(1,064,874)
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)	265,232	0	265,232	0	0	0	265,232	0	265,232
12	997048 AFUDC	0	(1,674,306)	(1,674,306)	0	(1,084,063)	(1,084,063)	0	(590,243)	(590,243)
11	997049 Tax Depreciation	0	(124,824,993)	(124,824,993)	0	(81,236,105)	(81,236,105)	0	(43,588,888)	(43,588,888)
99	997050 CS2 Levelized Return	301,825	0	301,825	0	0	0	301,825	0	301,825
99	997051 Wind Generation AFUDC - ID	(33,248)	0	(33,248)	0	0	0	(33,248)	0	(33,248)
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	(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 September 30, 2012
 Ending Balance Basis

Report ID:
E-SCM-12E

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	11,065	200,000	211,065	11,065	130,480	141,545	0	69,520	69,520
4	997062	Gain on Sale of Office Bldg	0	(49,023)	(49,023)	0	(32,860)	(32,860)	0	(16,163)	(16,163)
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	(1,121,122)	0	(1,121,122)	(758,368)	0	(758,368)	(362,754)	0	(362,754)
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	(4,052,669)	0	(4,052,669)	0	0	0	(4,052,669)	0	(4,052,669)
11	997080	Book Transportation Depreciation	0	1,848,079	1,848,079	0	1,202,730	1,202,730	0	645,349	645,349
1	997081	Deferred Compensation	0	130,644	130,644	0	87,569	87,569	0	43,075	43,075
1	997082	Meal Disallowances	0	363,006	363,006	0	243,319	243,319	0	119,687	119,687
1	997083	Paid Time Off	0	(71,625)	(71,625)	0	(48,010)	(48,010)	0	(23,615)	(23,615)
2	997084	Customer Uncollectibles	0	337,563	337,563	0	221,711	221,711	0	115,852	115,852
99	997088	Deferred O&M Colstrip & CS2	(5,096,613)	0	(5,096,613)	(3,285,512)	0	(3,285,512)	(1,811,101)	0	(1,811,101)
99	997089	CNC Transmission	(546,428)	0	(546,428)	(370,391)	0	(370,391)	(176,037)	0	(176,037)
99	997091	LIDAR O&M Reg Def DFIT	106,949	0	106,949	106,949	0	106,949	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	165,860	0	165,860	165,860	0	165,860	0	0	0
99	997094	Palouse Wind & Thornton	(47,505)	0	(47,505)	(47,505)	0	(47,505)	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			47,074,468	(76,385,629)	(29,311,161)	35,113,214	(49,179,208)	(14,065,994)	11,961,254	(27,206,421)	(15,245,167)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.680%	34.320%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.909%	35.091%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.724%	36.276%
E-ALL	11	Book Depreciation	100.000%	65.080%	34.920%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.747%	35.253%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	18,578,468	18,578,468	0	11,961,375	11,961,375	0	6,617,093	6,617,093
99	410100	Deferred Federal Income Tax Expense - Washington	(1,269,028)	0	(1,269,028)	(1,269,028)	0	(1,269,028)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,208,183	0	1,208,183	0	0	0	1,208,183	0	1,208,183
	410100	Total	(60,845)	18,578,468	18,517,623	(1,269,028)	11,961,375	10,692,347	1,208,183	6,617,093	7,825,276
14	411100	Deferred Federal Income Tax Expense - Allocated	0	266,167	266,167	0	171,366	171,366	0	94,801	94,801
99	411100	Deferred Federal Income Tax Expense - Washington	(2,847,516)	0	(2,847,516)	(2,847,516)	0	(2,847,516)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,185,641)	0	(1,185,641)	0	0	0	(1,185,641)	0	(1,185,641)
	411100	Total	(4,033,157)	266,167	(3,766,990)	(2,847,516)	171,366	(2,676,150)	(1,185,641)	94,801	(1,090,840)
Total Deferred Federal Income Tax Expense			(4,094,002)	18,844,635	14,750,633	(4,116,544)	12,132,741	8,016,197	22,542	6,711,894	6,734,436

E-ALL	14	Net Allocated Schedule M's	100.000%	64.383%	35.617%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	40,004	40,004	0	26,099	26,099	0	13,905	13,905
1	408140	State Kwh Generation Tax	0	1,504,158	1,504,158	0	981,313	981,313	0	522,845	522,845
1	408150	R&P Property Tax--Production	0	12,087,264	12,087,264	0	7,885,731	7,885,731	0	4,201,533	4,201,533
1	408180	R&P Property Tax--Transmission	0	4,325,676	4,325,676	0	2,822,071	2,822,071	0	1,503,605	1,503,605
1	409100	State Income Tax--Montana & Oregon	0	569,790	569,790	0	371,731	371,731	0	198,059	198,059
TOTAL PRODUCTION & TRANSMISSION			0	18,526,892	18,526,892	0	12,086,945	12,086,945	0	6,439,947	6,439,947
DISTRIBUTION											
99	408110	State Excise Tax	18,781,388	0	18,781,388	18,781,388	0	18,781,388	0	0	0
99	408120	Municipal Occupation & License Tax	20,011,865	0	20,011,865	16,837,343	0	16,837,343	3,174,522	0	3,174,522
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	7,103,203	0	7,103,203	4,504,182	0	4,504,182	2,599,021	0	2,599,021
99	409100	State Income Tax--Idaho	548,764	0	548,764	0	0	0	548,764	0	548,764
TOTAL DISTRIBUTION			46,445,276	0	46,445,276	40,122,913	0	40,122,913	6,322,363	0	6,322,363
TOTAL TAXES OTHER THAN FIT			46,445,276	18,526,892	64,972,168	40,122,913	12,086,945	52,209,858	6,322,363	6,439,947	12,762,310

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 September 30, 2012
Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,400,000	9,400,000	0	6,132,560	6,132,560	0	3,267,440	3,267,440
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	38,487,302	38,487,302	0	25,109,116	25,109,116	0	13,378,186	13,378,186
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,737,710	29,340,414	0	15,311,508	15,311,508
1	303000	Misc Intangible Plant- (C-IPL)	153,179	2,041,168	2,194,347	153,179	1,331,658	1,484,837	0	709,510	709,510
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,026,801	30,324,862	32,351,663	2,003,277	20,326,452	22,329,729	23,524	9,998,410	10,021,934
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,161,485	2,161,485	0	1,448,822	1,448,822	0	712,663	712,663
TOTAL INTANGIBLE PLANT			2,782,684	128,464,035	131,246,719	2,759,160	84,391,118	87,150,278	23,524	44,072,917	44,096,441
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	126,012,828	126,012,828	0	82,210,769	82,210,769	0	43,802,059	43,802,059
1	312000	Boiler Plant	0	170,390,605	170,390,605	0	111,162,831	111,162,831	0	59,227,774	59,227,774
1	313000	Generators	0	6,770	6,770	0	4,417	4,417	0	2,353	2,353
1	314000	Turbogenerator Units	0	51,955,993	51,955,993	0	33,896,090	33,896,090	0	18,059,903	18,059,903
1	315000	Accessory Electric Equipment	0	27,412,261	27,412,261	0	17,883,759	17,883,759	0	9,528,502	9,528,502
1	316000	Miscellaneous Power Plant Equipment	0	15,842,693	15,842,693	0	10,335,773	10,335,773	0	5,506,920	5,506,920
TOTAL STEAM PRODUCTION PLANT			0	393,851,545	393,851,545	0	256,948,749	256,948,749	0	136,902,796	136,902,796
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	57,090,981	57,090,981	0	37,246,156	37,246,156	0	19,844,825	19,844,825
1	331XXX	Structures & Improvements	0	43,911,639	43,911,639	0	28,647,953	28,647,953	0	15,263,686	15,263,686
1	332XXX	Reservoirs, Dams, & Waterways	0	123,796,897	123,796,897	0	80,765,096	80,765,096	0	43,031,801	43,031,801
1	333000	Waterwheels, Turbines, & Generators	0	163,043,236	163,043,236	0	106,369,407	106,369,407	0	56,673,829	56,673,829
1	334000	Accessory Electric Equipment	0	34,010,881	34,010,881	0	22,188,699	22,188,699	0	11,822,182	11,822,182
1	335XXX	Miscellaneous Power Plant Equipment	0	8,118,561	8,118,561	0	5,296,549	5,296,549	0	2,822,012	2,822,012
1	336000	Roads, Railroads, & Bridges	0	2,020,756	2,020,756	0	1,318,341	1,318,341	0	702,415	702,415
TOTAL HYDRAULIC PRODUCTION PLANT			0	431,992,951	431,992,951	0	281,832,201	281,832,201	0	150,160,750	150,160,750
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,167	905,167	0	590,531	590,531	0	314,636	314,636
1	341000	Structures & Improvements	0	16,486,770	16,486,770	0	10,755,969	10,755,969	0	5,730,801	5,730,801
1	342000	Fuel Holders, Producers, & Accessories	0	21,168,895	21,168,895	0	13,810,587	13,810,587	0	7,358,308	7,358,308
1	343000	Prime Movers	0	21,876,781	21,876,781	0	14,272,412	14,272,412	0	7,604,369	7,604,369
1	344000	Generators	0	203,496,641	203,496,641	0	132,761,209	132,761,209	0	70,735,432	70,735,432
1	344010	Generators - Solar	0	149,250	149,250	0	97,371	97,371	0	51,879	51,879
1	345000	Accessory Electric Equipment	0	17,081,275	17,081,275	0	11,143,824	11,143,824	0	5,937,451	5,937,451
1	345010	Accessory Electric Equipment - Solar	0	33,048	33,048	0	21,561	21,561	0	11,487	11,487
1	346000	Miscellaneous Power Plant Equipment	0	1,713,222	1,713,222	0	1,117,706	1,117,706	0	595,516	595,516
TOTAL OTHER PRODUCTION PLANT			0	282,911,049	282,911,049	0	184,571,170	184,571,170	0	98,339,879	98,339,879
TOTAL PRODUCTION PLANT			0	1,108,755,545	1,108,755,545	0	723,352,120	723,352,120	0	385,403,425	385,403,425

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended September 30, 2012	
Ending Balance 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	19,335,500	19,335,500	0	12,614,480	12,614,480	0	6,721,020	6,721,020
1	352XXX	Structures & Improvements	0	16,889,535	16,889,535	0	11,018,733	11,018,733	0	5,870,802	5,870,802
1	353000	Station Equipment	0	208,537,154	208,537,154	0	136,049,639	136,049,639	0	72,487,515	72,487,515
1	354000	Towers & Fixtures	0	17,122,624	17,122,624	0	11,170,800	11,170,800	0	5,951,824	5,951,824
1	355000	Poles & Fixtures	0	148,310,854	148,310,854	0	96,758,001	96,758,001	0	51,552,853	51,552,853
1	356000	Overhead Conductors & Devices	0	113,144,569	113,144,569	0	73,815,517	73,815,517	0	39,329,052	39,329,052
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	530,148,041	530,148,041	0	345,868,582	345,868,582	0	184,279,459	184,279,459
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	1,862,744	0	1,862,744	160,933	0	160,933	1,701,811	0	1,701,811
99	361000	Structures & Improvements	17,693,119	0	17,693,119	12,491,246	0	12,491,246	5,201,873	0	5,201,873
99	362000	Station Equipment	107,053,551	0	107,053,551	69,912,854	0	69,912,854	37,140,697	0	37,140,697
99	364000	Poles, Towers, & Fixtures	254,779,225	0	254,779,225	156,483,062	0	156,483,062	98,296,163	0	98,296,163
99	365000	Overhead Conductors & Devices	171,353,767	0	171,353,767	106,256,511	0	106,256,511	65,097,256	0	65,097,256
99	366000	Underground Conduit	84,555,581	0	84,555,581	52,973,621	0	52,973,621	31,581,960	0	31,581,960
99	367000	Underground Conductors & Devices	139,465,874	0	139,465,874	89,374,320	0	89,374,320	50,091,554	0	50,091,554
99	368000	Line Transformers	197,159,528	0	197,159,528	131,289,653	0	131,289,653	65,869,875	0	65,869,875
99	369XXX	Services	127,135,875	0	127,135,875	79,955,432	0	79,955,432	47,180,443	0	47,180,443
99	370000	Meters	47,946,529	0	47,946,529	26,924,389	0	26,924,389	21,022,140	0	21,022,140
99	373XXX	Street Light & Signal Systems	35,675,047	0	35,675,047	21,456,180	0	21,456,180	14,218,867	0	14,218,867
TOTAL DISTRIBUTION PLANT			1,189,265,471	0	1,189,265,471	750,619,139	0	750,619,139	438,646,332	0	438,646,332
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	11,909,568	51,482,864	63,392,432	5,754,420	34,508,449	40,262,869	6,155,148	16,974,415	23,129,563
4	391XXX	Office Furniture & Equipment	2,656,815	37,498,982	40,155,797	2,642,166	25,135,193	27,777,359	14,649	12,363,789	12,378,438
4	392XXX	Transportation Equipment	12,633,374	8,195,699	20,829,073	9,158,819	5,493,495	14,652,314	3,474,555	2,702,204	6,176,759
4	393000	Stores Equipment	286,235	1,702,610	1,988,845	123,355	1,141,242	1,264,597	162,880	561,368	724,248
4	394000	Tools, Shop & Garage Equipment	1,557,875	6,584,651	8,142,526	1,179,903	4,413,626	5,593,529	377,972	2,171,025	2,548,997
4	395000	Laboratory Equipment	283,910	1,174,543	1,458,453	185,439	787,284	972,723	98,471	387,259	485,730
4	396XXX	Power Operated Equipment	27,860,952	10,299,866	38,160,818	17,035,740	6,903,897	23,939,637	10,825,212	3,395,969	14,221,181
4	397XXX	Communications Equipment	14,782,775	50,673,161	65,455,936	8,755,193	33,965,713	42,720,906	6,027,582	16,707,448	22,735,030
4	398000	Miscellaneous Equipment	2,371	313,220	315,591	31	209,948	209,979	2,340	103,272	105,612
TOTAL GENERAL PLANT			73,050,346	171,020,683	244,071,029	45,205,332	114,633,453	159,838,785	27,845,014	56,387,230	84,232,244
TOTAL PLANT IN SERVICE			1,265,098,501	1,938,388,304	3,203,486,805	798,583,631	1,268,245,273	2,066,828,904	466,514,870	670,143,031	1,136,657,901

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended September 30, 2012		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(277,851,293)	(277,851,293)	0	(181,270,184)	(181,270,184)	0	(96,581,109)	(96,581,109)
E-ADEP		Hydro Production Plant	0	(113,618,127)	(113,618,127)	0	(74,124,466)	(74,124,466)	0	(39,493,661)	(39,493,661)
E-ADEP		Other Production Plant	0	(77,456,958)	(77,456,958)	0	(50,532,919)	(50,532,919)	0	(26,924,039)	(26,924,039)
E-ADEP		Transmission Plant	0	(181,332,667)	(181,332,667)	0	(118,301,432)	(118,301,432)	0	(63,031,235)	(63,031,235)
E-ADEP		Distribution Plant	(365,166,474)	0	(365,166,474)	(225,471,875)	0	(225,471,875)	(139,694,599)	0	(139,694,599)
E-ADEP		General Plant	(21,011,007)	(61,872,450)	(82,883,457)	(12,006,303)	(41,472,485)	(53,478,788)	(9,004,704)	(20,399,965)	(29,404,669)
		TOTAL ACCUMULATED DEPRECIATION	(386,177,481)	(712,131,495)	(1,098,308,976)	(237,478,178)	(465,701,486)	(703,179,664)	(148,699,303)	(246,430,009)	(395,129,312)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(6,825,728)	(6,825,728)	0	(4,453,105)	(4,453,105)	0	(2,372,623)	(2,372,623)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(88,370)	0	(88,370)	(88,370)	0	(88,370)	0	0	0
E-AAAMT		General Plant - 303000	0	(35,941)	(35,941)	0	(23,448)	(23,448)	0	(12,493)	(12,493)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(368,921)	(16,622,314)	(16,991,235)	(366,362)	(11,141,770)	(11,508,132)	(2,559)	(5,480,544)	(5,483,103)
E-AAAMT		General Plant - 390200, 396200	(120,801)	(151,456)	(272,257)	(117,232)	(101,519)	(218,751)	(3,569)	(49,937)	(53,506)
		TOTAL ACCUMULATED AMORTIZATION	(578,092)	(23,635,439)	(24,213,531)	(571,964)	(15,719,842)	(16,291,806)	(6,128)	(7,915,597)	(7,921,725)
		TOTAL ACCUMULATED DEPR/AMORT	(386,755,573)	(735,766,934)	(1,122,522,507)	(238,050,142)	(481,421,328)	(719,471,470)	(148,705,431)	(254,345,606)	(403,051,037)
		NET ELECTRIC UTILITY PLANT before DFIT	878,342,928	1,202,621,370	2,080,964,298	560,533,489	786,823,945	1,347,357,434	317,809,439	415,797,425	733,606,864
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	(377,892)	(377,892)	0	(246,537)	(246,537)	0	(131,355)	(131,355)
12		ADFIT - Electric Plant In Service (282900)	0	(278,407,361)	(278,407,361)	0	(180,260,414)	(180,260,414)	0	(98,146,947)	(98,146,947)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(26,821,631)	(26,821,631)	0	(17,978,271)	(17,978,271)	0	(8,843,360)	(8,843,360)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(280,990)	(280,990)	0	(188,345)	(188,345)	0	(92,645)	(92,645)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	(3,290,000)	(3,290,000)	0	(2,146,396)	(2,146,396)	0	(1,143,604)	(1,143,604)
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	(13,470,556)	(13,470,556)	0	(8,788,191)	(8,788,191)	0	(4,682,365)	(4,682,365)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,705,877)	(4,705,877)	0	(3,046,914)	(3,046,914)	0	(1,658,963)	(1,658,963)
		TOTAL ACCUMULATED DFIT	0	(328,054,307)	(328,054,307)	0	(213,111,748)	(213,111,748)	0	(114,942,559)	(114,942,559)
		NET ELECTRIC UTILITY PLANT	878,342,928	874,567,063	1,752,909,991	560,533,489	573,712,197	1,134,245,686	317,809,439	300,854,866	618,664,305

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%	64.747%	35.253%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended September 30, 2012
Ending Balance Basis

Report ID:
E-APL-12E

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	878,342,928	874,567,063	1,752,909,991	560,533,489	573,712,197	1,134,245,686	317,809,439	300,854,866	618,664,305
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation	0	0	0	(1,061,046)	0	(1,061,046)	1,061,046	0	1,061,046
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)	(2,550,457)	0	(2,550,457)	(817,377)	0	(817,377)	(1,733,080)	0	(1,733,080)
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)	6,858,663	0	6,858,663	4,403,571	0	4,403,571	2,455,092	0	2,455,092
99	ADFIT - Kettle Falls Disallowed (190420)	345,520	0	345,520	345,520	0	345,520	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)	1,089,498	0	1,089,498	0	0	0	1,089,498	0	1,089,498
99	ADFIT - Boulder Park Disallowed (190040)	528,676	0	528,676	0	0	0	528,676	0	528,676
99	Investment in WNP3 Exchange Power (124900, 124930)	16,945,654	0	16,945,654	16,945,654	0	16,945,654	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(3,045,423)	0	(3,045,423)	(3,045,423)	0	(3,045,423)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,242,299	0	1,242,299	1,242,299	0	1,242,299	0	0	0
99	CDA Lake Settlement - ID (186382)	247,799	0	247,799	0	0	0	247,799	0	247,799
99	ADFIT - CDA Lake Settlement - Direct (283382)	(521,536)	0	(521,536)	(434,806)	0	(434,806)	(86,730)	0	(86,730)
99	CDA CDR Fund - Direct (182324)	90,365	0	90,365	90,365	0	90,365	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	(31,628)	0	(31,628)	(31,628)	0	(31,628)	0	0	0
99	Spokane River Relicensing (182322)	642,046	0	642,046	595,673	0	595,673	46,373	0	46,373
99	ADFIT - Spokane River Relicensing (283322)	(224,692)	0	(224,692)	(208,466)	0	(208,466)	(16,226)	0	(16,226)
99	Spokane River PM&Es (182323)	594,214	0	594,214	378,247	0	378,247	215,967	0	215,967
99	ADFIT - Spokane River PM&Es (283323)	(207,999)	0	(207,999)	(132,411)	0	(132,411)	(75,588)	0	(75,588)
99	Montana Riverbed Settlement (186360)	4,318,374	0	4,318,374	2,875,638	0	2,875,638	1,442,736	0	1,442,736
99	ADFIT - Montana Riverbed Settlement (283365)	(1,511,431)	0	(1,511,431)	(1,006,474)	0	(1,006,474)	(504,957)	0	(504,957)
99	Lancaster Generation (182312)	4,306,667	0	4,306,667	4,306,667	0	4,306,667	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,507,333)	0	(1,507,333)	(1,507,333)	0	(1,507,333)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	61,177	0	61,177	0	0	0	61,177	0	61,177
99	Def Palouse Wind & Thornton Sw St (186810)	23,753	0	23,753	23,753	0	23,753	0	0	0
99	ADFIT - Palouse Wind & Thornton Sw St (283810)	(8,313)	0	(8,313)	(8,313)	0	(8,313)	0	0	0
4	Customer Advances (252000)	(889,804)	(3,100)	(892,904)	(228,416)	(2,078)	(230,494)	(661,388)	(1,022)	(662,410)
99	Customer Deposits (235199)	(2,127,430)	0	(2,127,430)	(2,127,430)	0	(2,127,430)	0	0	0
C-WKC	Working Capital	18,188,000	7,685,511	25,873,511	18,188,000	0	18,188,000	0	7,685,511	7,685,511
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	35,466,130	7,682,411	43,148,541	34,649,538	(2,078)	34,647,460	816,592	7,684,489	8,501,081
	NET RATE BASE	913,809,058	882,249,474	1,796,058,532	595,183,027	573,710,119	1,168,893,146	318,626,031	308,539,355	627,165,386

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%	64.747%	35.253%
E-ALL	13	Net Electric General Plant	100.000%	65.985%	34.015%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

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)	10,700,782	10,700,782			10,700,782	10,700,782		6,981,190	6,981,190		3,719,592	3,719,592	
1	Hydro (ED-AN)	8,858,043	8,858,043			8,858,043	8,858,043		5,778,987	5,778,987		3,079,056	3,079,056	
1	Other (ED-AN)	8,329,096	8,329,096			8,329,096	8,329,096		5,433,902	5,433,902		2,895,194	2,895,194	
Total Electric Production		27,887,921	27,887,921			27,887,921	27,887,921		18,194,079	18,194,079		9,693,842	9,693,842	
Electric Transmission														
1	ED-AN	10,612,010	10,612,010			10,612,010	10,612,010		6,923,275	6,923,275		3,688,735	3,688,735	
Total Electric Transmission		10,612,010	10,612,010			10,612,010	10,612,010		6,923,275	6,923,275		3,688,735	3,688,735	
Electric Distribution														
	ED-ID	11,144,908	11,144,908			11,144,908	11,144,908					11,144,908	11,144,908	
	ED-WA	20,298,086	20,298,086			20,298,086	20,298,086	20,298,086		20,298,086				
Total Electric Distribution		31,442,994	31,442,994			31,442,994	31,442,994	20,298,086		20,298,086		11,144,908	11,144,908	
Gas Underground Storage														
	GD-AN	623,587		623,587										
	GD-OR	112,189			112,189									
Total Gas Underground Storage		735,776		623,587	112,189									
Gas Distribution														
	GD-AN	36,925		36,925										
	GD-ID	3,632,309		3,632,309										
	GD-WA	6,886,348		6,886,348										
	GD-OR	3,760,868			3,760,868									
Total Gas Distribution		14,316,450		10,555,582	3,760,868									
General Plant														
4	ED-AN	2,579,236	2,579,236			2,579,236	2,579,236		1,728,836	1,728,836		850,400	850,400	
	ED-ID	293,470	293,470			293,470	293,470				293,470		293,470	
	ED-WA	853,590	853,590			853,590	853,590	853,590		853,590				
7,4	CD-AA	10,425,355	7,510,843	2,073,499	841,013	7,510,843	7,510,843		5,034,443	5,034,443		2,476,400	2,476,400	
9,4	CD-AN	349,540	274,952	74,588		274,952	274,952		184,298	184,298		90,654	90,654	
9	CD-ID	420,215	330,545	89,670		330,545	330,545				330,545		330,545	
9	CD-WA	154,529	121,554	32,975		121,554	121,554	121,554		121,554				
8	GD-AA	162,674		116,037	46,637									
	GD-AN	32,121		32,121										
	GD-ID	72,887		72,887										
	GD-WA	248,379		248,379										
	GD-OR	255,282			255,282									
Total General Plant		15,847,278	11,964,190	2,740,156	1,142,932	1,599,159	10,365,031	11,964,190	975,144	6,947,577	7,922,721	624,015	3,417,454	4,041,469
Total Depreciation Expense		100,842,429	81,907,115	13,919,325	5,015,989	33,042,153	48,864,962	81,907,115	21,273,230	32,064,931	53,338,161	11,768,923	16,800,031	28,568,954

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	Production/Transmission Ratio	34.760%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	32.971%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1 Franchises (302000)	ED-AN	917,010	917,010			917,010	917,010		598,257	598,257		318,753	318,753	
1 Misc Intangible Plt (303000)	ED-AN	92,788	92,788			92,788	92,788		60,535	60,535		32,253	32,253	
Total Production/Transmission		1,009,798	1,009,798			1,009,798	1,009,798		658,792	658,792		351,006	351,006	
Distribution														
Franchises (302000)	ED-WA	23,940	23,940			23,940	23,940		23,940	23,940				
Misc Intangible Plt (303000)	ED-WA	2,833	2,833			2,833	2,833		2,833	2,833				
Total Distribution		26,773	26,773			26,773	26,773		26,773	26,773				
General Plant - 303000														
9,1	CD-AN	9,710	7,638	2,072		7,638	7,638		4,983	4,983		2,655	2,655	
	GD-ID	3,892		3,892										
	GD-WA	23,163		23,163										
	GD-OR	7,771			7,771									
Total General Plant - 303000		44,536	7,638	29,127	7,771		7,638	7,638		4,983	4,983		2,655	2,655
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	7,538,429	5,430,986	1,499,318	608,125	5,430,986	5,430,986		3,640,336	3,640,336		1,790,650	1,790,650	
4	ED-AN	211,274	211,274			211,274	211,274		141,615	141,615		69,659	69,659	
	ED-ID	2,559	2,559			2,559	2,559				2,559		2,559	
	ED-WA	272,369	272,369			272,369	272,369		272,369	272,369				
8	GD-AA	336,804		240,246	96,558									
	GD-AN	2,317		2,317										
	GD-OR	6,826			6,826									
Total Miscellaneous IT Intangible Plt - 3031XX		8,370,578	5,917,188	1,741,881	711,509	274,928	5,642,260	5,917,188	272,369	3,781,951	4,054,320	2,559	1,860,309	1,862,868
Gas Underground Storage														
	GD-AN	227		227										
Total Gas Underground Storage		227		227										
General Plant - 390200, 396200														
7,4	CD-AA	31,453	22,660	6,256	2,537	22,660	22,660		15,189	15,189		7,471	7,471	
4	ED-AN	26,030	26,030			26,030	26,030		17,448	17,448		8,582	8,582	
	GD-OR	4,479			4,479									
Total General Plant - 390200, 396200		61,962	48,690	6,256	7,016		48,690	48,690		32,637	32,637		16,053	16,053
Total Amortization Expense		9,513,874	7,010,087	1,777,491	726,296	301,701	6,708,386	7,010,087	299,142	4,478,363	4,777,505	2,559	2,230,023	2,232,582

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-12E
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	(277,851,293)	(277,851,293)			(277,851,293)	(277,851,293)		(181,270,184)	(181,270,184)		(96,581,109)	(96,581,109)
1	Hydro (ED-AN)	(113,618,127)	(113,618,127)			(113,618,127)	(113,618,127)		(74,124,466)	(74,124,466)		(39,493,661)	(39,493,661)
1	Other (ED-AN)	(77,456,958)	(77,456,958)			(77,456,958)	(77,456,958)		(50,532,919)	(50,532,919)		(26,924,039)	(26,924,039)
Total Electric Production		(468,926,378)	(468,926,378)			(468,926,378)	(468,926,378)		(305,927,569)	(305,927,569)		(162,998,809)	(162,998,809)
Electric Transmission													
1	ED-AN	(181,332,667)	(181,332,667)			(181,332,667)	(181,332,667)		(118,301,432)	(118,301,432)		(63,031,235)	(63,031,235)
Total Electric Transmission		(181,332,667)	(181,332,667)			(181,332,667)	(181,332,667)		(118,301,432)	(118,301,432)		(63,031,235)	(63,031,235)
Electric Distribution													
	ED-ID	(139,694,599)	(139,694,599)			(139,694,599)	(139,694,599)					(139,694,599)	(139,694,599)
	ED-WA	(225,471,875)	(225,471,875)			(225,471,875)	(225,471,875)	(225,471,875)		(225,471,875)			
Total Electric Distribution		(365,166,474)	(365,166,474)			(365,166,474)	(365,166,474)	(225,471,875)		(225,471,875)		(139,694,599)	(139,694,599)
Gas Underground Storage													
	GD-AN	(12,304,325)		(12,304,325)									
	GD-OR	(380,631)			(380,631)								
Total Gas Underground Storage		(12,684,956)		(12,304,325)	(380,631)								
Gas Distribution													
	GD-AN	(1,419,767)		(1,419,767)									
	GD-ID	(52,308,272)		(52,308,272)									
	GD-WA	(103,037,677)		(103,037,677)									
	GD-OR	(86,943,967)			(86,943,967)								
Total Gas Distribution		(243,709,683)		(156,765,716)	(86,943,967)								
General Plant													
4	ED-AN	(33,343,597)	(33,343,597)			(33,343,597)	(33,343,597)		(22,349,880)	(22,349,880)		(10,993,717)	(10,993,717)
	ED-ID	(5,392,991)	(5,392,991)			(5,392,991)	(5,392,991)				(5,392,991)		
	ED-WA	(10,382,734)	(10,382,734)			(10,382,734)	(10,382,734)	(10,382,734)		(10,382,734)			
7,4	CD-AA	(27,821,410)	(20,043,657)	(5,533,400)	(2,244,353)	(20,043,657)	(20,043,657)		(13,435,063)	(13,435,063)		(6,608,594)	(6,608,594)
9,4	CD-AN	(10,787,043)	(8,485,196)	(2,301,847)		(8,485,196)	(8,485,196)		(5,687,542)	(5,687,542)		(2,797,654)	(2,797,654)
9	CD-ID	(4,591,491)	(3,611,713)	(979,778)		(3,611,713)	(3,611,713)				(3,611,713)		
9	CD-WA	(2,064,007)	(1,623,569)	(440,438)		(1,623,569)	(1,623,569)	(1,623,569)		(1,623,569)			
8	GD-AA	(1,273,821)		(908,629)	(365,192)								
	GD-AN	(853,645)		(853,645)									
	GD-ID	(949,742)		(949,742)									
	GD-WA	(2,181,458)		(2,181,458)									
	GD-OR	(3,535,271)			(3,535,271)								
Total General Plant		(103,177,210)	(82,883,457)	(14,148,937)	(6,144,816)	(21,011,007)	(61,872,450)	(82,883,457)	(12,006,303)	(41,472,485)	(53,478,788)	(9,004,704)	(20,399,965)
Total Accumulated Depreciation		(1,374,997,368)	(1,098,308,976)	(183,218,978)	(93,469,414)	(386,177,481)	(712,131,495)	(1,098,308,976)	(237,478,178)	(465,701,486)	(703,179,664)	(148,699,303)	(246,430,009)

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-AAAMT-12E
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
1 Franchises (302000) ED-AN	(6,238,153)	(6,238,153)			(6,238,153)	(6,238,153)		(4,069,771)	(4,069,771)			(2,168,382)	(2,168,382)
1 Misc Intangible Plt (303000) ED-AN	(587,575)	(587,575)			(587,575)	(587,575)		(383,334)	(383,334)			(204,241)	(204,241)
Total Production/Transmission	(6,825,728)	(6,825,728)			(6,825,728)	(6,825,728)		(4,453,105)	(4,453,105)			(2,372,623)	(2,372,623)
Distribution													
Franchises (302000) ED-WA	(66,738)	(66,738)			(66,738)	(66,738)		(66,738)	(66,738)				
Misc Intangible Plt (303000) ED-WA	(21,632)	(21,632)			(21,632)	(21,632)		(21,632)	(21,632)				
Total Distribution	(88,370)	(88,370)			(88,370)	(88,370)		(88,370)	(88,370)				
General Plant - 303000													
9,1 CD-AN	(45,691)	(35,941)	(9,750)			(35,941)	(35,941)		(23,448)	(23,448)		(12,493)	(12,493)
GD-ID	(41,955)		(41,955)										
GD-WA	(94,547)		(94,547)										
GD-OR	(46,746)			(46,746)									
Total General Plant - 303000	(228,939)	(35,941)	(146,252)	(46,746)		(35,941)	(35,941)		(23,448)	(23,448)		(12,493)	(12,493)
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	(21,864,621)	(15,752,148)	(4,348,654)	(1,763,819)		(15,752,148)	(15,752,148)		(10,558,507)	(10,558,507)		(5,193,641)	(5,193,641)
4 ED-AN	(870,166)	(870,166)				(870,166)	(870,166)		(583,263)	(583,263)		(286,903)	(286,903)
ED-ID	(2,559)	(2,559)			(2,559)	(2,559)					(2,559)		(2,559)
ED-WA	(366,362)	(366,362)			(366,362)	(366,362)		(366,362)	(366,362)				(366,362)
8 GD-AA	(675,393)		(481,764)	(193,629)									
GD-AN	(14,651)		(14,651)										
GD-OR	(47,111)			(47,111)									
Total Miscellaneous IT Intangible Plant - 3031XX	(23,840,863)	(16,991,235)	(4,845,069)	(2,004,559)		(368,921)	(16,622,314)	(16,991,235)	(366,362)	(11,141,770)	(11,508,132)	(2,559)	(5,480,544)
Gas Underground Storage													
GD-AN	(239,348)		(239,348)										
Total Gas Underground Storage	(239,348)		(239,348)										
General Plant - 390200, 396200													
7,4 CD-AA	(151,735)	(109,316)	(30,179)	(12,240)		(109,316)	(109,316)		(73,273)	(73,273)		(36,043)	(36,043)
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	(42,140)	(42,140)			(42,140)	(42,140)		(28,246)	(28,246)			(13,894)	(13,894)
ED-WA	(110,678)	(110,678)			(110,678)	(110,678)		(110,678)	(110,678)				
GD-WA	(1,863)		(1,863)										
GD-OR	(48,127)			(48,127)									
Total General Plant - 390200, 396200	(367,412)	(272,257)	(34,788)	(60,367)		(120,801)	(151,456)	(272,257)	(117,232)	(101,519)	(218,751)	(3,569)	(49,937)
Total Accumulated Amortization	(31,590,660)	(24,213,531)	(5,265,457)	(2,111,672)		(578,092)	(23,635,439)	(24,213,531)	(571,964)	(15,719,842)	(16,291,806)	(6,128)	(7,915,597)
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-12E
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	385,053	0	362,279	22,774	385,053	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,939,109	0	0	2,837,892	2,837,892	0	0	783,449	783,449	0	317,768	
9		CD-WA / ID / AN	1,205,949	370,266	343,925	234,421	948,612	100,445	93,299	63,593	257,337	0	0	
		TOTAL ACCOUNT	6,479,350	370,266	706,204	3,095,087	4,171,557	577,609	93,299	847,042	1,517,950	472,075	317,768	789,843
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	5,748,207	480,611	1,973,731	3,293,865	5,748,207	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,881,304	0	0	0	0	1,881,304	0	0	1,881,304	0	0	
99		GD-OR / AS	3,346,027	0	0	0	0	0	0	0	0	3,346,027	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	60,765,972	0	0	43,778,237	43,778,237	0	0	12,085,744	12,085,744	0	4,901,991	
9		CD-WA / ID / AN	17,627,525	5,273,809	4,181,416	4,410,762	13,865,987	1,430,669	1,134,326	1,196,543	3,761,538	0	0	
		TOTAL ACCOUNT	89,369,035	5,754,420	6,155,147	51,482,864	63,392,431	3,311,973	1,134,326	13,282,287	17,728,586	3,346,027	4,901,991	8,248,018
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	5,186,830	2,642,166	14,649	2,530,015	5,186,830	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	462,795	0	0	0	0	0	0	330,116	330,116	0	132,679	
7		CD-AA	48,466,317	0	0	34,917,073	34,917,073	0	0	9,639,466	9,639,466	0	3,909,778	
9		CD-WA / ID / AN	65,973	0	0	51,895	51,895	0	0	14,078	14,078	0	0	
		TOTAL ACCOUNT	54,188,565	2,642,166	14,649	37,498,983	40,155,798	0	0	9,990,310	9,990,310	0	4,042,457	4,042,457
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,427,359	7,955,889	2,887,542	6,583,928	17,427,359	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,947,450	0	0	0	0	4,321,829	1,609,185	1,016,436	6,947,450	0	0	
99		GD-OR / AS	2,379,217	0	0	0	0	0	0	0	0	2,379,217	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	529,797	0	0	381,687	381,687	0	0	105,371	105,371	0	42,739	
9		CD-WA / ID / AN	3,839,295	1,202,930	587,014	1,230,084	3,020,028	326,328	159,244	333,695	819,267	0	0	
		TOTAL ACCOUNT	31,123,118	9,158,819	3,474,556	8,195,699	20,829,074	4,648,157	1,768,429	1,455,502	7,872,088	2,379,217	42,739	2,421,956

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	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	
99		GD-OR / AS	57,227	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	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,025,801	112,615	148,135	1,332,765	1,593,515	30,550	40,186	361,550	432,286	0	0	
		TOTAL ACCOUNT	2,562,628	123,354	162,880	1,702,610	1,988,844	114,821	40,186	361,550	516,557	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,294,568	1,151,597	370,781	1,772,190	3,294,568	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,128,663	0	0	0	0	1,254,065	444,947	429,651	2,128,663	0	0	
99		GD-OR / AS	920,755	0	0	0	0	0	0	0	920,755	0	920,755	
8		GD-AA	1,320,758	0	0	0	0	0	0	942,110	942,110	0	378,648	
7		CD-AA	6,351,059	0	0	4,575,557	4,575,557	0	0	1,263,162	1,263,162	0	512,340	
9		CD-WA / ID / AN	346,299	28,306	7,191	236,905	272,402	7,679	1,951	64,267	73,897	0	0	
		TOTAL ACCOUNT	14,362,102	1,179,903	377,972	6,584,652	8,142,527	1,261,744	446,898	2,699,190	4,407,832	920,755	890,988	1,811,743
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,047,345	175,888	95,422	776,035	1,047,345	0	0	0	0	0	0	
99		GD-WA / ID / AN	210,157	0	0	0	0	68,391	22,304	119,462	210,157	0	0	
99		GD-OR / AS	187,966	0	0	0	0	0	0	0	187,966	0	187,966	
8		GD-AA	82,554	0	0	0	0	0	0	58,887	58,887	0	23,667	
7		CD-AA	355,663	0	0	256,234	256,234	0	0	70,738	70,738	0	28,691	
9		CD-WA / ID / AN	196,889	9,552	3,049	142,274	154,875	2,591	827	38,596	42,014	0	0	
		TOTAL ACCOUNT	2,080,574	185,440	98,471	1,174,543	1,458,454	70,982	23,131	287,683	381,796	187,966	52,358	240,324
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	36,553,505	16,766,569	10,417,596	9,369,340	36,553,505	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,184,790	0	0	0	0	2,571,294	783,002	830,494	4,184,790	0	0	
99		GD-OR / AS	43,834	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	
7		CD-AA	554,036	0	0	399,150	399,150	0	0	110,192	110,192	0	44,694	
9		CD-WA / ID / AN	1,535,911	269,171	407,616	531,376	1,208,163	73,020	110,577	144,151	327,748	0	0	
		TOTAL ACCOUNT	42,872,076	17,035,740	10,825,212	10,299,866	38,160,818	2,644,314	893,579	1,084,837	4,622,730	43,834	44,694	88,528

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	46,709,942	8,390,004	2,839,269	35,480,669	46,709,942	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,006,657	0	0	0	0	556,417	450,240	0	1,006,657	0	0	0
99		GD-OR / AS	958,253	0	0	0	0	0	0	0	0	958,253	0	958,253
8		GD-AA	992,933	0	0	0	0	0	0	708,269	708,269	0	284,664	284,664
7		CD-AA	13,045,016	0	0	9,398,152	9,398,152	0	0	2,594,523	2,594,523	0	1,052,341	1,052,341
9		CD-WA/ ID / AN	11,883,707	365,190	3,188,313	5,794,340	9,347,843	99,068	864,919	1,571,877	2,535,864	0	0	0
		TOTAL ACCOUNT	74,596,508	8,755,194	6,027,582	50,673,161	65,455,937	655,485	1,315,159	4,874,669	6,845,313	958,253	1,337,005	2,295,258
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	30,294	0	2,299	27,995	30,294	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	390,403	0	0	281,262	281,262	0	0	77,647	77,647	0	31,494	31,494
9		CD-WA/ ID / AN	5,129	31	41	3,963	4,035	8	11	1,075	1,094	0	0	0
		TOTAL ACCOUNT	428,193	31	2,340	313,220	315,591	8	11	78,722	78,741	2,367	31,494	33,861
		TOTAL GENERAL PLANT	318,062,149	45,205,333	27,845,013	171,020,685	244,071,031	13,285,093	5,715,018	34,961,792	53,961,903	8,367,721	11,661,494	20,029,215

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,041,699	153,179	0	1,888,520	2,041,699	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	194,058	0	0	152,648	152,648	0	0	41,410	41,410	0	0	0
		TOTAL ACCOUNT	3,791,901	153,179	0	2,041,168	2,194,347	964,981	181,037	41,410	1,187,428	410,126	0	410,126
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,997,953	2,003,277	23,524	971,152	2,997,953	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440
8		GD-AA	2,152,579	0	0	0	0	0	0	1,535,456	1,535,456	0	617,123	617,123
7		CD-AA	40,744,144	0	0	29,353,711	29,353,711	0	0	8,103,603	8,103,603	0	3,286,830	3,286,830
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	45,941,116	2,003,277	23,524	30,324,863	32,351,664	0	0	9,639,059	9,639,059	46,440	3,903,953	3,950,393
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	248,546	0	0	248,546	248,546	0	0	0	0	0	0	0
99		GD-WA / ID / AN	19,337	0	0	0	0	0	0	19,337	19,337	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,655,237	0	0	1,912,939	1,912,939	0	0	528,100	528,100	0	214,198	214,198
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,924,351	0	0	2,161,485	2,161,485	0	0	547,437	547,437	1,231	214,198	215,429
		TOTAL	52,657,368	2,156,456	23,524	34,527,516	36,707,496	964,981	181,037	10,227,906	11,373,924	457,797	4,118,151	4,575,948

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended September 30, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(35,172,086)	(25,339,378)	(6,995,376)	(2,837,332)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,884,356)	(1,482,253)	(402,103)	0
7	283750	CD-AA	(390,025)	(280,990)	(77,572)	(31,463)
		Total	<u>(37,446,467)</u>	<u>(27,102,621)</u>	<u>(7,475,051)</u>	<u>(2,868,795)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended September 30, 2012
 Ending Balance Basis

Report ID:
C-WKC-12E

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		699,136	699,136		699,136	699,136		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,176,034	1,176,034		1,176,034	1,176,034		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,380,802	6,380,802		5,018,740	5,018,740		1,362,062	1,362,062
1	154300	PLANT MATERIALS & OPER SUP-CS2		265,761	265,761		209,031	209,031		56,730	56,730
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		728,423	728,423		572,932	572,932		155,491	155,491
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		12,434	12,434		9,780	9,780		2,654	2,654
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		0	0		0	0		0	0
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(181)	(181)		(142)	(142)		(39)	(39)
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000	0		0
TOTAL			18,188,000	9,262,409	27,450,409	18,188,000	7,685,511	25,873,511	0	1,576,898	1,576,898

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%