

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	9,633,556	5,781,620	3,851,936
	Adjustments			
	Adjusted Net Operating Income (Loss)	9,633,556	5,781,620	3,851,936
E-APL	Electric Net Rate Base	1,803,752,039	1,176,040,614	627,711,425
	RATE OF RETURN	0.534%	0.492%	0.614%

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12-31-2011	100.000%	65.240%	34.760%
2	Input	Number of Customers Percent	11-30-2012	361,564 100.000%	237,217 65.609%	124,347 34.391%
3	E-OPS	Direct Distribution Operating Expense Percent		1,748,941 100.000%	1,132,366 64.746%	616,575 35.254%
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		Direct O & M Accts 500 - 598		23,354,099	15,611,998	7,742,101
		Direct O & M Accts 901 - 935		31,755,308	22,688,342	9,066,966
		Total		55,109,407	38,300,340	16,809,067
		Percentage		100.000%	69.499%	30.501%
		Direct Labor Accts 500 - 598		9,528,184	6,357,387	3,170,797
		Direct Labor Accts 901 - 935		5,139,180	3,872,295	1,266,885
		Total		14,667,364	10,229,682	4,437,682
		Percentage		100.000%	69.745%	30.255%
		Number of Customers		360,451	236,623	123,828
		Percentage		100.000%	65.646%	34.354%
		Net Direct Plant		818,616,195	517,581,147	301,035,048
		Percentage		100.000%	63.226%	36.774%
4		Total Percentages Percent		400.000%	268.116%	131.884%
				100.000%	67.029%	32.971%

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

AVISTA UTILITIES

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

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

AVISTA UTILITIES

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

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North 4-Factor	Total	Electric	Gas North	Oregon Gas
	01-01-2012	Direct O & M Accts 500 - 894	63,873,669	58,626,203	5,247,466	0
		Direct O & M Accts 901 - 935	55,397,320	39,254,919	16,142,401	0
		Adjustments	0	0	0	0
		Total	119,270,989	97,881,122	21,389,867	0
		Percentage	100.000%	82.066%	17.934%	0.000%
		Direct Labor Accts 500 - 894	50,960,635	43,317,908	7,642,727	0
		Direct Labor Accts 901 - 935	3,273,013	3,049,259	223,754	0
		Total	54,233,648	46,367,167	7,866,481	0
		Percentage	100.000%	85.495%	14.505%	0.000%
		Number of Customers at	585,007	360,451	224,556	0
		Percentage	100.000%	61.615%	38.385%	0.000%
		Net Direct Plant	2,283,393,565	1,951,560,143	331,833,422	0
		Percentage	100.000%	85.468%	14.532%	0.000%
		Total Percentages	400.000%	314.644%	85.356%	0.000%
9		Average (CD AN/ID/WA)	100.000%	78.661%	21.339%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	831,922,654 100.000%	532,434,812 64.001%	299,487,842 35.999%	
11		Book Depreciation Percent	7,047,479 100.000%	4,621,399 65.575%	2,426,080 34.425%	

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,090,407,355 100.000%	1,355,633,149 64.850%	734,774,206 35.150%
13	E-PLT	Net Electric General Plant Percent	161,390,876 100.000%	106,442,738 65.953%	54,948,138 34.047%
14		Net Allocated Schedule M's Percent	-3,641,585 100.000%	-2,363,262 64.897%	-1,278,323 35.103%
99	Input	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	23,508,122	0	23,508,122	15,533,406	0	15,533,406	7,974,716	0	7,974,716
99	442200	Commercial - Firm & Int.	22,561,156	0	22,561,156	16,030,339	0	16,030,339	6,530,817	0	6,530,817
1	442300	Industrial	9,810,326	0	9,810,326	4,708,114	0	4,708,114	5,102,212	0	5,102,212
99	444000	Public Street & Highway Lighting	602,404	0	602,404	401,040	0	401,040	201,364	0	201,364
99	448000	Interdepartmental Revenue	84,075	0	84,075	67,047	0	67,047	17,028	0	17,028
99	499XXX	Unbilled Revenue	3,371,785	0	3,371,785	1,985,667	0	1,985,667	1,386,118	0	1,386,118
TOTAL SALES TO ULTIMATE CUSTOMERS			59,937,868	0	59,937,868	38,725,613	0	38,725,613	21,212,255	0	21,212,255
1	447XXX	Sales for Resale	0	16,841,980	16,841,980	0	10,987,708	10,987,708	0	5,854,272	5,854,272
TOTAL SALES OF ELECTRICITY			59,937,868	16,841,980	76,779,848	38,725,613	10,987,708	49,713,321	21,212,255	5,854,272	27,066,527
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	42,914	0	42,914	26,080	0	26,080	16,834	0	16,834
1	453000	Sales of Water & Water Power	0	38,250	38,250	0	24,954	24,954	0	13,296	13,296
1	454000	Rent from Electric Property	281,810	1,879	283,689	183,804	1,226	185,030	98,006	653	98,659
1	456XXX	Other Electric Revenues	12,485	7,944,538	7,957,023	8,862	5,183,017	5,191,879	3,623	2,761,521	2,765,144
TOTAL OTHER OPERATING REVENUE			337,209	7,984,667	8,321,876	218,746	5,209,197	5,427,943	118,463	2,775,470	2,893,933
TOTAL ELECTRIC REVENUE			60,275,077	24,826,647	85,101,724	38,944,359	16,196,905	55,141,264	21,330,718	8,629,742	29,960,460
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	33,824	33,824	0	22,067	22,067	0	11,757	11,757
1	501000	Fuel	0	2,509,183	2,509,183	0	1,636,991	1,636,991	0	872,192	872,192
1	502000	Steam Expense	0	341,755	341,755	0	222,961	222,961	0	118,794	118,794
1	505000	Electric Expense	0	93,580	93,580	0	61,052	61,052	0	32,528	32,528
1	506000	Miscellaneous Steam Power Generation Expense	0	180,823	180,823	0	117,969	117,969	0	62,854	62,854
1	507000	Rent	0	1,641	1,641	0	1,071	1,071	0	570	570
MAINTENANCE											
1	510000	Supervision & Engineering	0	43,243	43,243	0	28,212	28,212	0	15,031	15,031
1	511000	Structures	0	67,181	67,181	0	43,829	43,829	0	23,352	23,352
1	512000	Boiler Plant	0	386,508	386,508	0	252,158	252,158	0	134,350	134,350
1	513000	Electric Plant	0	21,412	21,412	0	13,969	13,969	0	7,443	7,443
1	514000	Miscellaneous Steam Plant	0	49,850	49,850	0	32,522	32,522	0	17,328	17,328
TOTAL STEAM POWER GENERATION EXP			0	3,729,000	3,729,000	0	2,432,801	2,432,801	0	1,296,199	1,296,199

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	193,074	193,074	0	125,961	125,961	0	67,113	67,113
1	536000	Water for Power	0	83,812	83,812	0	54,679	54,679	0	29,133	29,133
1	537000	Hydraulic Expense	223,407	241,824	465,231	130,989	157,766	288,755	92,418	84,058	176,476
1	538000	Electric Expense	0	530,559	530,559	0	346,137	346,137	0	184,422	184,422
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	60,399	60,399	0	39,404	39,404	0	20,995	20,995
1	540000	Rent	0	101,032	101,032	0	65,913	65,913	0	35,119	35,119
1	540100	MT Trust Funds Land Settlement Rents	459,930	0	459,930	300,076	0	300,076	159,854	0	159,854
MAINTENANCE											
1	541000	Supervision & Engineering	0	54,997	54,997	0	35,880	35,880	0	19,117	19,117
1	542000	Structures	0	35,125	35,125	0	22,916	22,916	0	12,209	12,209
1	543000	Reservoirs, Dams, & Waterways	0	324,092	324,092	0	211,438	211,438	0	112,654	112,654
1	544000	Electric Plant	0	334,181	334,181	0	218,020	218,020	0	116,161	116,161
1	545000	Miscellaneous Hydraulic Plant	0	22,992	22,992	0	15,000	15,000	0	7,992	7,992
TOTAL HYDRO POWER GENERATION EXP			683,337	1,982,087	2,665,424	431,065	1,293,114	1,724,179	252,272	688,973	941,245
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	93,211	93,211	0	60,811	60,811	0	32,400	32,400
1	547000	Fuel	0	6,641,432	6,641,432	0	4,332,870	4,332,870	0	2,308,562	2,308,562
1	548000	Generation Expense	0	244,329	244,329	0	159,400	159,400	0	84,929	84,929
1	549000	Miscellaneous Other Power Generation Expense	0	58,515	58,515	0	38,175	38,175	0	20,340	20,340
1	550000	Rent	0	(2,819)	(2,819)	0	(1,839)	(1,839)	0	(980)	(980)
MAINTENANCE											
1	551000	Supervision & Engineering	0	137,822	137,822	0	89,915	89,915	0	47,907	47,907
1	552000	Structures	0	0	0	0	0	0	0	0	0
1	553000	Generating & Electric Equipment	0	122,732	122,732	0	80,070	80,070	0	42,662	42,662
1	554000	Miscellaneous Other Power Generation Plant	0	11,089	11,089	0	7,234	7,234	0	3,855	3,855
TOTAL OTHER POWER GENERATION EXP			0	7,306,311	7,306,311	0	4,766,636	4,766,636	0	2,539,675	2,539,675
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,500,226	22,754,885	24,255,111	0	14,845,287	14,845,287	1,500,226	7,909,598	9,409,824
1	556000	System Control & Load Dispatching	0	62,380	62,380	0	40,697	40,697	0	21,683	21,683
E-557	557XXX	Other Expense	1,827,441	7,885,838	9,713,279	1,418,710	5,144,720	6,563,430	408,731	2,741,118	3,149,849
TOTAL OTHER POWER SUPPLY EXPENSE			3,327,667	30,703,103	34,030,770	1,418,710	20,030,704	21,449,414	1,908,957	10,672,399	12,581,356
TOTAL PRODUCTION OPERATING EXP			4,011,004	43,720,501	47,731,505	1,849,775	28,523,255	30,373,030	2,161,229	15,197,246	17,358,475

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	221,388	221,388	0	144,434	144,434	0	76,954	76,954
1	561000	Load Dispatching	0	176,325	176,325	0	115,034	115,034	0	61,291	61,291
1	562000	Station Expense	0	27,383	27,383	0	17,865	17,865	0	9,518	9,518
1	563000	Overhead Line Expense	0	10,129	10,129	0	6,608	6,608	0	3,521	3,521
1	565000	Transmission of Electricity by Others	0	1,470,877	1,470,877	0	959,600	959,600	0	511,277	511,277
1	566000	Miscellaneous Transmission Expense	0	182,252	182,252	0	118,901	118,901	0	63,351	63,351
1	567000	Rent	0	10,872	10,872	0	7,093	7,093	0	3,779	3,779
MAINTENANCE											
1	568000	Supervision & Engineering	0	53,972	53,972	0	35,211	35,211	0	18,761	18,761
1	569000	Structures	(1,682)	15,241	13,559	(1,682)	9,943	8,261	0	5,298	5,298
1	570000	Station Equipment	0	141,830	141,830	0	92,530	92,530	0	49,300	49,300
1	571000	Overhead Lines	3,908	27,303	31,211	0	17,812	17,812	3,908	9,491	13,399
1	572000	Underground Lines	0	89	89	0	58	58	0	31	31
1	573000	Service Miscellaneous	0	4,001	4,001	0	2,610	2,610	0	1,391	1,391
TOTAL TRANSMISSION OPERATING EXP			2,226	2,341,662	2,343,888	(1,682)	1,527,699	1,526,017	3,908	813,963	817,871
E-DEPX		Depreciation Expense-Production	0	2,351,135	2,351,135	0	1,533,881	1,533,881	0	817,254	817,254
E-DEPX		Depreciation Expense-Transmission	0	908,309	908,309	0	592,581	592,581	0	315,728	315,728
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	83,967	83,967	0	54,780	54,780	0	29,187	29,187
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(15,881)	0	(15,881)	15,881	0	15,881
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	113,333	0	113,333	113,333	0	113,333	0	0	0
99	407322	Amortization of Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,874	11,796	0	5,793	5,793
99	407335	Amortization of ID DSIT	(3,116)	0	(3,116)	0	0	0	(3,116)	0	(3,116)
99	407350	Amortization of WA Renewable Energy Credits	39,368	0	39,368	39,368	0	39,368	0	0	0
99	407351	Amortization of CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	407360	Amortization of CS2 & COLSTRIP O&M	(6,776)	0	(6,776)	(10,755)	0	(10,755)	3,979	0	3,979
99	407362	Amortization of LiDAR O&M	53,333	0	53,333	53,333	0	53,333	0	0	0
99	407380	Amortization of Wartsila Generators	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
1	407382	Amortization of CDA Settlement - Allocated	0	77,693	77,693	0	50,687	50,687	0	27,006	27,006
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407395	Optional Renewable Power Revenue Offset	19,165	0	19,165	14,680	0	14,680	4,485	0	4,485
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
99	407420	Amortization of CS2 Levelized Return	37,000	0	37,000	0	0	0	37,000	0	37,000
99	407450/407499	Amortization of BPA Residential Exchange Credit	(1,089,551)	0	(1,089,551)	(731,266)	0	(731,266)	(358,285)	0	(358,285)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(446,172)	0	(446,172)	(257,955)	0	(257,955)	(188,217)	0	(188,217)
99	407462	Amortization of Deferred LiDAR O&M	(2,044)	0	(2,044)	(2,044)	0	(2,044)	0	0	0
99	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(457)	(457)	0	(244)	(244)
99	407496	Def Palouse Wind & Thornton Sw St	(26,509)	0	(26,509)	(26,509)	0	(26,509)	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,543,307	1,543,307	0	1,006,854	1,006,854	0	536,453	536,453
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			(1,047,426)	4,980,377	3,932,951	(581,942)	3,249,200	2,667,258	(465,484)	1,731,177	1,265,693
TOTAL PRODUCTION & TRANSMISSION EXPEN			2,965,804	51,042,540	54,008,344	1,266,151	33,300,154	34,566,305	1,699,653	17,742,386	19,442,039

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	14,598	169,385	183,983	6,329	109,670	115,999	8,269	59,715	67,984
3	582000	Station Expense	58,351	2,810	61,161	34,425	1,819	36,244	23,926	991	24,917
3	583000	Overhead Line Expense	169,480	48,732	218,212	119,037	31,552	150,589	50,443	17,180	67,623
3	584000	Underground Line Expense	94,311	0	94,311	54,779	0	54,779	39,532	0	39,532
3	585000	Street Light & Signal System Operation Expense	16,368	0	16,368	3,346	0	3,346	13,022	0	13,022
3	586000	Meter Expense	178,181	2,342	180,523	134,652	1,516	136,168	43,529	826	44,355
3	587000	Customer Installations Expense	30,003	9,153	39,156	16,167	5,926	22,093	13,836	3,227	17,063
3	588000	Miscellaneous Distribution Expense	239,159	258,022	497,181	158,404	167,059	325,463	80,755	90,963	171,718
3	589000	Rent	0	32,909	32,909	0	21,307	21,307	0	11,602	11,602
		MAINTENANCE:									
3	590000	Supervision & Engineering	22,632	133,308	155,940	16,611	86,312	102,923	6,021	46,996	53,017
3	591000	Structures	1,865	0	1,865	(1,816)	0	(1,816)	3,681	0	3,681
3	592000	Station Equipment	1,183	20,228	21,411	(1,155)	13,097	11,942	2,338	7,131	9,469
3	593000	Overhead Lines	689,343	1,228	690,571	413,809	795	414,604	275,534	433	275,967
3	594000	Underground Lines	76,429	0	76,429	50,871	0	50,871	25,558	0	25,558
3	595000	Line Transformers	82,856	47,738	130,594	78,827	30,908	109,735	4,029	16,830	20,859
3	596000	Street Light & Signal System Maintenance Exp	57,215	0	57,215	34,772	0	34,772	22,443	0	22,443
3	597000	Meters	6,233	0	6,233	3,912	0	3,912	2,321	0	2,321
3	598000	Miscellaneous Distribution Expense	10,734	8,893	19,627	9,396	5,758	15,154	1,338	3,135	4,473
		TOTAL DISTRIBUTION OPERATING EXP	1,748,941	734,748	2,483,689	1,132,366	475,719	1,608,085	616,575	259,029	875,604
E-DEPX		Depreciation Expense-Distribution	2,702,190	0	2,702,190	1,769,594	0	1,769,594	932,596	0	932,596
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,250	0	2,250	2,250	0	2,250	0	0	0
E-OTX		Taxes Other Than FIT-Distribution	3,469,635	0	3,469,635	2,972,059	0	2,972,059	497,576	0	497,576
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	6,174,075	0	6,174,075	4,743,903	0	4,743,903	1,430,172	0	1,430,172
		TOTAL DISTRIBUTION EXPENSES	7,923,016	734,748	8,657,764	5,876,269	475,719	6,351,988	2,046,747	259,029	2,305,776

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	41,395	41,395	0	27,159	27,159	0	14,236	14,236
2	902000	Meter Reading Expenses	225,456	5,351	230,807	196,353	3,511	199,864	29,103	1,840	30,943
E-903	903XXX	Customer Records & Collection Expenses	128,771	512,523	641,294	81,638	336,261	417,899	47,133	176,262	223,395
2	904000	Uncollectible Accounts	0	156,099	156,099	0	102,415	102,415	0	53,684	53,684
2	905000	Misc Customer Accounts	0	28,713	28,713	0	18,838	18,838	0	9,875	9,875
TOTAL CUSTOMER ACCOUNTS EXPENSES			354,227	744,081	1,098,308	277,991	488,184	766,175	76,236	255,897	332,133
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	1,507,512	34,261	1,541,773	1,125,204	22,478	1,147,682	382,308	11,783	394,091
2	909000	Advertising	7,861	59,912	67,773	450	39,308	39,758	7,411	20,604	28,015
2	910000	Misc Customer Service & Info Exp	0	6,590	6,590	0	4,324	4,324	0	2,266	2,266
TOTAL CUSTOMER SERVICE & INFO EXP			1,515,373	100,763	1,616,136	1,125,654	66,110	1,191,764	389,719	34,653	424,372
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	2,909	2,909	0	1,909	1,909	0	1,000	1,000
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	2,909	2,909	0	1,909	1,909	0	1,000	1,000
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	47,135	2,288,285	2,335,420	37,364	1,533,815	1,571,179	9,771	754,470	764,241
4	921000	Office Supplies & Expenses	6,755	300,811	307,566	6,755	201,631	208,386	0	99,180	99,180
4	922000	Admin Exp Transferred--Credit	0	(6,959)	(6,959)	0	(4,665)	(4,665)	0	(2,294)	(2,294)
4	923000	Outside Services Employed	15,598	909,926	925,524	15,598	609,914	625,512	0	300,012	300,012
4	924000	Property Insurance Premium	0	109,477	109,477	0	73,381	73,381	0	36,096	36,096
4	925XXX	Injuries and Damages	0	259,235	259,235	0	173,763	173,763	0	85,472	85,472
4	926XXX	Employee Pensions and Benefits	28,280	123,762	152,042	20,881	82,956	103,837	7,399	40,806	48,205
4	927000	Franchise Requirements	479	0	479	0	0	0	479	0	479
1	928000	Regulatory Commission Expenses	236,155	315,093	551,248	152,267	205,567	357,834	83,888	109,526	193,414
4	930000	Miscellaneous General Expenses	14,414	129,143	143,557	11,975	86,563	98,538	2,439	42,580	45,019
4	931000	Rents	2,726	89,980	92,706	1,920	60,313	62,233	806	29,667	30,473
4	935000	Maintenance of General Plant	67,869	539,394	607,263	37,975	361,550	399,525	29,894	177,844	207,738
TOTAL ADMIN & GEN OPERATING EXP			419,411	5,058,147	5,477,558	284,735	3,384,788	3,669,523	134,676	1,673,359	1,808,035

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	162,842	914,748	1,077,590	109,552	613,146	722,698	53,290	301,602	354,892
E-AMTX		Amortization Expense-General Plant - 303000	0	638	638	0	416	416	0	222	222
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	34,199	529,642	563,841	33,803	355,014	388,817	396	174,628	175,024
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	2,546	2,546	0	1,707	1,707	0	839	839
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	197,041	1,447,574	1,644,615	143,355	970,283	1,113,638	53,686	477,291	530,977
		TOTAL ADMIN & GENERAL EXPENSES	616,452	6,505,721	7,122,173	428,090	4,355,071	4,783,161	188,362	2,150,650	2,339,012
		TOTAL EXPENSES BEFORE FIT	13,374,872	59,130,762	72,505,634	8,974,155	38,687,147	47,661,302	4,400,717	20,443,615	24,844,332
		NET OPERATING INCOME (LOSS) BEFORE FIT			12,596,090			7,479,962			5,116,128
E-FIT		FEDERAL INCOME TAX--Normal Accrual			2,850,266			1,710,946			1,139,320
E-FIT		DEFERRED FEDERAL INCOME TAX			127,006			(2,989)			129,995
E-FIT		AMORTIZED ITC - NOXON			(14,738)			(9,615)			(5,123)
		ELECTRIC NET OPERATING INCOME (LOSS)			9,633,556			5,781,620			3,851,936

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.609%	34.391%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.746%	35.254%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS		E-555-1A
For Month Ended November 30, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	17,408,520	17,408,520	0	11,357,318	11,357,318	0	6,051,202	6,051,202
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	1,500,226	0	1,500,226	0	0	0	1,500,226	0	1,500,226
1	555550	Non Monetary - Exchange Power	0	43,110	43,110	0	28,125	28,125	0	14,985	14,985
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	5,251,436	5,251,436	0	3,426,037	3,426,037	0	1,825,399	1,825,399
1	555710	Intercompany Purchase	0	51,819	51,819	0	33,807	33,807	0	18,012	18,012
TOTAL ACCOUNT 555			1,500,226	22,754,885	24,255,111	0	14,845,287	14,845,287	1,500,226	7,909,598	9,409,824

ALLOCATION RATIOS:

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

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

Report ID:
E-557-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	647,059	647,059	0	422,141	422,141	0	224,918	224,918
1	557010	Other Power Supply Expense - Financial	0	(513,321)	(513,321)	0	(334,891)	(334,891)	0	(178,430)	(178,430)
1	557150	Fuel - Economic Dispatch	0	4,069,267	4,069,267	0	2,654,790	2,654,790	0	1,414,477	1,414,477
1	557160	Power Supply Expense - Miscellaneous	0	87,240	87,240	0	56,915	56,915	0	30,325	30,325
99	557161	Unbilled Add-Ons	(14,686)	0	(14,686)	0	0	0	(14,686)	0	(14,686)
1	557170	Broker Fees - Power	0	98,716	98,716	0	64,402	64,402	0	34,314	34,314
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	1,313,774	0	1,313,774	1,313,774	0	1,313,774	0	0	0
99	557270	Other Power Supply Expense - Other Exp	63,478	0	63,478	63,478	0	63,478	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	632,661	0	632,661	0	0	0	632,661	0	632,661
99	557390	Idaho PCA Amortization	(236,011)	0	(236,011)	0	0	0	(236,011)	0	(236,011)
1	557395	Optional Renewable Power Expense Offset	0	(8,069)	(8,069)	0	(5,264)	(5,264)	0	(2,805)	(2,805)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	308,975	308,975	0	201,575	201,575	0	107,400	107,400
1	557711	Turbine Gas Bookout Offset	0	(308,975)	(308,975)	0	(201,575)	(201,575)	0	(107,400)	(107,400)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	3,504,946	3,504,946	0	2,286,627	2,286,627	0	1,218,319	1,218,319
TOTAL ACCOUNT 557			1,827,441	7,885,838	9,713,279	1,418,710	5,144,720	6,563,430	408,731	2,741,118	3,149,849

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-903-1A
For Month Ended November 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	128,771	512,523	641,294	81,638	336,261	417,899	47,133	176,262	223,395
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			128,771	512,523	641,294	81,638	336,261	417,899	47,133	176,262	223,395

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.609%	34.391%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.850%	35.150%

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	28,966	34,261	63,227	26,117	22,478	48,595	2,849	11,783	14,632
99	908600	Public Purpose Tariff Rider Expense Offset	1,316,435	0	1,316,435	961,187	0	961,187	355,248	0	355,248
99	908610	Limited Income Tax Refund Program	82,147	0	82,147	82,147	0	82,147	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	79,964	0	79,964	55,753	0	55,753	24,211	0	24,211
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			1,507,512	34,261	1,541,773	1,125,204	22,478	1,147,682	382,308	11,783	394,091

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.609%	34.391%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended November 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.72%	52.72%
2	Cost of Debt		5.705%	5.822%
	Total Weighted Cost		3.008%	3.069%
E-APL	Net Rate Base	1,803,752,039	1,176,040,614	627,711,425
	Interest Deduction for FIT Calculation	54,639,766	35,375,302	19,264,464
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended November 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	85,101,724	55,141,264	29,960,460
E-OPS	Less: Operating & Maintenance Expense	60,753,993	39,136,503	21,617,490
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	6,738,699	4,545,886	2,192,813
E-OTX	Less: Taxes Other than FIT	5,012,942	3,978,913	1,034,029
	Net Operating Income Before FIT	12,596,090	7,479,962	5,116,128
E-INT	Less: Monthly Interest Expense	4,553,314	2,947,942	1,605,372
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(15,881)	15,881
E-SCM	Plus: Schedule M Adjustments	137,278	364,287	(227,009)
	Taxable Net Operating Income	8,180,054	4,912,188	3,267,866
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	2,863,019	1,719,266	1,143,753
1	Production Tax Credit	(12,753)	(8,320)	(4,433)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	2,850,266	1,710,946	1,139,320
E-DTE	Deferred FIT	127,006	(2,989)	129,995
1	411400 Amortized Investment Tax Credit - Noxon	(14,738)	(9,615)	(5,123)
	Total Net FIT/Deferred FIT	2,962,534	1,698,342	1,264,192

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-DEPX/AMTX	Book Depreciation & Amortization	2,901,481	4,790,985	7,692,466	1,915,199	3,151,525	5,066,724	986,282	1,639,460	2,625,742	
12	997001 Contributions In Aid of Construction	0	462,731	462,731	0	300,081	300,081	0	162,650	162,650	
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0	
12	997003 Salvage	0	0	0	0	0	0	0	0	0	
99	997004 Boulder Park Write Off	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)	
4	997005 FAS106 Current Retiree Medical Accrual	0	193,154	193,154	0	129,469	129,469	0	63,685	63,685	
99	997007 Idaho PCA	881,313	0	881,313	0	0	0	881,313	0	881,313	
99	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0	
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,839)	(1,839)	0	(980)	(980)	
4	997015 Airplane Lease Payments	0	32,387	32,387	0	21,709	21,709	0	10,678	10,678	
12	997016 Redemption Expense Amortization	0	93,057	93,057	0	60,347	60,347	0	32,710	32,710	
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	204,169	0	204,169	204,169	0	204,169	0	0	0	
99	997018 DSM Tariff Rider	(943,858)	0	(943,858)	(679,833)	0	(679,833)	(264,025)	0	(264,025)	
1	997019 CSS Temporary Service Fees	38,934	0	38,934	7,560	0	7,560	31,374	0	31,374	
4	997020 FAS87 Current Pension Accrual	0	1,062,156	1,062,156	0	711,953	711,953	0	350,203	350,203	
99	997021 Wartsilla Generators Amortization	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388	
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0	
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0	
99	997029 FAS106 Post Retirement Benefits	28,280	0	28,280	20,881	0	20,881	7,399	0	7,399	
12	997032 Interest Rate Swaps	0	73,933	73,933	0	47,946	47,946	0	25,987	25,987	
99	997033 BPA Residential Exchange	(119,063)	0	(119,063)	(78,013)	0	(78,013)	(41,050)	0	(41,050)	
99	997034 Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057	
1	997041 Rathdrum Turbine Lease, Tax	0	(31,793)	(31,793)	0	(20,742)	(20,742)	0	(11,051)	(11,051)	
99	997043 Washington Deferred Power Costs	1,313,774	0	1,313,774	1,313,774	0	1,313,774	0	0	0	
1	997044 Non-Monetary Power Costs	0	43,110	43,110	0	28,125	28,125	0	14,985	14,985	
1	997045 Section 199 Manufacturing Deduction	0	(246,472)	(246,472)	0	(160,798)	(160,798)	0	(85,674)	(85,674)	
4	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767	
99	997047 Clark Fork Preventive Maint. Exp (PME's)	22,241	0	22,241	0	0	0	22,241	0	22,241	
12	997048 AFUDC	0	(181,168)	(181,168)	0	(117,487)	(117,487)	0	(63,681)	(63,681)	
11	997049 Tax Depreciation	0	(10,321,231)	(10,321,231)	0	(6,768,147)	(6,768,147)	0	(3,553,084)	(3,553,084)	
99	997050 CS2 Levelized Return	37,000	0	37,000	0	0	0	37,000	0	37,000	
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0	
4	997052 Noxon Spill	0	0	0	0	0	0	0	0	0	
99	997053 Renewable Energy Cert Fees	0	0	0	0	0	0	0	0	0	
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483	
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0	

AVISTA UTILITIES

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

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061 CDA Fund Settlement	34,255	16,667	50,922	922	10,874	11,796	33,333	5,793	39,126
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	15,258	77,693	92,951	12,677	50,687	63,364	2,581	27,006	29,587
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	(88,931)	0	(88,931)	(42,145)	0	(42,145)	(46,786)	0	(46,786)
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	113,333	0	113,333	113,333	0	113,333	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	108,734	108,734	0	57,933	57,933
1	997073 DSIT Amortization - ID	(487,779)	0	(487,779)	0	0	0	(487,779)	0	(487,779)
11	997080 Book Transportation Depreciation	0	91,766	91,766	0	60,176	60,176	0	31,590	31,590
1	997081 Deferred Compensation	0	(233,252)	(233,252)	0	(156,346)	(156,346)	0	(76,906)	(76,906)
1	997082 Meal Disallowances	0	31,777	31,777	0	21,300	21,300	0	10,477	10,477
1	997083 Paid Time Off	0	163,782	163,782	0	109,781	109,781	0	54,001	54,001
2	997084 Customer Uncollectibles	0	75,283	75,283	0	49,392	49,392	0	25,891	25,891
99	997088 Deferred O&M Colstrip & CS2	(452,948)	0	(452,948)	(268,710)	0	(268,710)	(184,238)	0	(184,238)
99	997089 CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	997091 LIDAR O&M Reg Def DFIT	51,289	0	51,289	51,289	0	51,289	0	0	0
99	997092 Smart Grid	0	0	0	0	0	0	0	0	0
99	997093 EWEB Renewable Energy Credits	39,722	0	39,722	39,722	0	39,722	0	0	0
99	997094 Palouse Wind & Thornton	36,969	0	36,969	36,969	0	36,969	0	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	3,778,865	(3,641,587)	137,278	2,727,547	(2,363,260)	364,287	1,051,318	(1,278,327)	(227,009)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.609%	34.391%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.746%	35.254%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	10	Net Electric Distribution Plant	100.000%	64.001%	35.999%
E-ALL	11	Book Depreciation	100.000%	65.575%	34.425%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.850%	35.150%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended November 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	378,642	378,642	0	245,727	245,727	0	132,915	132,915
99	410100	Deferred Federal Income Tax Expense - Washington	(23,377)	0	(23,377)	(23,377)	0	(23,377)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	80,219	0	80,219	0	0	0	80,219	0	80,219
	410100	Total	56,842	378,642	435,484	(23,377)	245,727	222,350	80,219	132,915	213,134
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(8,012)	(8,012)	0	(5,200)	(5,200)	0	(2,812)	(2,812)
99	411100	Deferred Federal Income Tax Expense - Washington	(220,139)	0	(220,139)	(220,139)	0	(220,139)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(80,327)	0	(80,327)	0	0	0	(80,327)	0	(80,327)
	411100	Total	(300,466)	(8,012)	(308,478)	(220,139)	(5,200)	(225,339)	(80,327)	(2,812)	(83,139)
Total Deferred Federal Income Tax Expense			(243,624)	370,630	127,006	(243,516)	240,527	(2,989)	(108)	130,103	129,995

E-ALL	14	Net Allocated Schedule M's	100.000%	64.897%	35.103%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended November 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	7,858	7,858	0	5,127	5,127	0	2,731	2,731
1	408140	State Kwh Generation Tax	0	128,201	128,201	0	83,638	83,638	0	44,563	44,563
1	408150	R&P Property Tax--Production	0	1,015,805	1,015,805	0	662,711	662,711	0	353,094	353,094
1	408180	R&P Property Tax--Transmission	0	347,993	347,993	0	227,031	227,031	0	120,962	120,962
1	409100	State Income Tax--Montana & Oregon	0	43,450	43,450	0	28,347	28,347	0	15,103	15,103
TOTAL PRODUCTION & TRANSMISSION			0	1,543,307	1,543,307	0	1,006,854	1,006,854	0	536,453	536,453
DISTRIBUTION											
99	408110	State Excise Tax	1,342,074	0	1,342,074	1,342,074	0	1,342,074	0	0	0
99	408120	Municipal Occupation & License Tax	1,517,086	0	1,517,086	1,276,102	0	1,276,102	240,984	0	240,984
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	560,221	0	560,221	353,883	0	353,883	206,338	0	206,338
99	409100	State Income Tax--Idaho	50,254	0	50,254	0	0	0	50,254	0	50,254
TOTAL DISTRIBUTION			3,469,635	0	3,469,635	2,972,059	0	2,972,059	497,576	0	497,576
TOTAL TAXES OTHER THAN FIT			3,469,635	1,543,307	5,012,942	2,972,059	1,006,854	3,978,913	497,576	536,453	1,034,029

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,375,000	9,375,000	0	6,116,250	6,116,250	0	3,258,750	3,258,750
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	38,370,762	38,370,762	0	25,033,085	25,033,085	0	13,337,677	13,337,677
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)	2,031,220	30,981,826	33,013,046	2,007,696	20,766,808	22,774,504	23,524	10,215,018	10,238,542
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,214,019	2,214,019	0	1,484,035	1,484,035	0	729,984	729,984
TOTAL INTANGIBLE PLANT			2,787,103	129,031,993	131,819,096	2,763,579	84,774,346	87,537,925	23,524	44,257,647	44,281,171
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,439,335	2,439,335	0	1,591,422	1,591,422	0	847,913	847,913
1	311XXX	Structures & Improvements	0	126,089,458	126,089,458	0	82,260,762	82,260,762	0	43,828,696	43,828,696
1	312000	Boiler Plant	0	170,493,832	170,493,832	0	111,230,176	111,230,176	0	59,263,656	59,263,656
1	313000	Generators	0	6,770	6,770	0	4,417	4,417	0	2,353	2,353
1	314000	Turbogenerator Units	0	52,096,234	52,096,234	0	33,987,583	33,987,583	0	18,108,651	18,108,651
1	315000	Accessory Electric Equipment	0	26,165,632	26,165,632	0	17,070,458	17,070,458	0	9,095,174	9,095,174
1	316000	Miscellaneous Power Plant Equipment	0	15,879,994	15,879,994	0	10,360,108	10,360,108	0	5,519,886	5,519,886
TOTAL STEAM PRODUCTION PLANT			0	393,171,255	393,171,255	0	256,504,926	256,504,926	0	136,666,329	136,666,329
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	57,263,812	57,263,812	0	37,358,911	37,358,911	0	19,904,901	19,904,901
1	331XXX	Structures & Improvements	0	44,041,726	44,041,726	0	28,732,822	28,732,822	0	15,308,904	15,308,904
1	332XXX	Reservoirs, Dams, & Waterways	0	123,898,314	123,898,314	0	80,831,260	80,831,260	0	43,067,054	43,067,054
1	333000	Waterwheels, Turbines, & Generators	0	163,043,783	163,043,783	0	106,369,764	106,369,764	0	56,674,019	56,674,019
1	334000	Accessory Electric Equipment	0	34,011,697	34,011,697	0	22,189,231	22,189,231	0	11,822,466	11,822,466
1	335XXX	Miscellaneous Power Plant Equipment	0	8,127,342	8,127,342	0	5,302,278	5,302,278	0	2,825,064	2,825,064
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	432,407,430	432,407,430	0	282,102,607	282,102,607	0	150,304,823	150,304,823
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	16,559,778	16,559,778	0	10,803,599	10,803,599	0	5,756,179	5,756,179
1	342000	Fuel Holders, Producers, & Accessories	0	21,168,936	21,168,936	0	13,810,614	13,810,614	0	7,358,322	7,358,322
1	343000	Prime Movers	0	22,677,114	22,677,114	0	14,794,549	14,794,549	0	7,882,565	7,882,565
1	344000	Generators	0	203,499,558	203,499,558	0	132,763,112	132,763,112	0	70,736,446	70,736,446
1	344010	Generators - Solar	0	149,460	149,460	0	97,508	97,508	0	51,952	51,952
1	345000	Accessory Electric Equipment	0	17,081,280	17,081,280	0	11,143,827	11,143,827	0	5,937,453	5,937,453
1	345010	Accessory Electric Equipment - Solar	0	33,129	33,129	0	21,613	21,613	0	11,516	11,516
1	346000	Miscellaneous Power Plant Equipment	0	1,716,861	1,716,861	0	1,120,080	1,120,080	0	596,781	596,781
TOTAL OTHER PRODUCTION PLANT			0	283,791,283	283,791,283	0	185,145,433	185,145,433	0	98,645,850	98,645,850
TOTAL PRODUCTION PLANT			0	1,109,369,968	1,109,369,968	0	723,752,966	723,752,966	0	385,617,002	385,617,002

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Month Ended November 30, 2012
Average of Monthly Averages Basis

Report ID:
E-PLT-1A

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	19,343,232	19,343,232	0	12,619,525	12,619,525	0	6,723,707	6,723,707
1	352XXX	Structures & Improvements	0	16,990,705	16,990,705	0	11,084,736	11,084,736	0	5,905,969	5,905,969
1	353000	Station Equipment	0	210,221,741	210,221,741	0	137,148,664	137,148,664	0	73,073,077	73,073,077
1	354000	Towers & Fixtures	0	17,122,672	17,122,672	0	11,170,831	11,170,831	0	5,951,841	5,951,841
1	355000	Poles & Fixtures	0	150,072,454	150,072,454	0	97,907,269	97,907,269	0	52,165,185	52,165,185
1	356000	Overhead Conductors & Devices	0	113,788,230	113,788,230	0	74,235,441	74,235,441	0	39,552,789	39,552,789
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	534,346,839	534,346,839	0	348,607,878	348,607,878	0	185,738,961	185,738,961
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	1,991,259	0	1,991,259	289,448	0	289,448	1,701,811	0	1,701,811
99	361000	Structures & Improvements	17,695,845	0	17,695,845	12,490,091	0	12,490,091	5,205,754	0	5,205,754
99	362000	Station Equipment	108,538,134	0	108,538,134	70,984,966	0	70,984,966	37,553,168	0	37,553,168
99	364000	Poles, Towers, & Fixtures	258,569,532	0	258,569,532	159,919,966	0	159,919,966	98,649,566	0	98,649,566
99	365000	Overhead Conductors & Devices	173,584,818	0	173,584,818	108,260,049	0	108,260,049	65,324,769	0	65,324,769
99	366000	Underground Conduit	85,028,707	0	85,028,707	53,386,393	0	53,386,393	31,642,314	0	31,642,314
99	367000	Underground Conductors & Devices	140,696,808	0	140,696,808	90,225,689	0	90,225,689	50,471,119	0	50,471,119
99	368000	Line Transformers	197,941,562	0	197,941,562	131,941,316	0	131,941,316	66,000,246	0	66,000,246
99	369XXX	Services	127,534,179	0	127,534,179	80,273,070	0	80,273,070	47,261,109	0	47,261,109
99	370000	Meters	47,950,444	0	47,950,444	26,928,304	0	26,928,304	21,022,140	0	21,022,140
99	373XXX	Street Light & Signal Systems	35,945,062	0	35,945,062	21,655,516	0	21,655,516	14,289,546	0	14,289,546
TOTAL DISTRIBUTION PLANT			1,200,060,981	0	1,200,060,981	759,695,746	0	759,695,746	440,365,235	0	440,365,235
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	12,174,935	52,002,635	64,177,570	5,754,420	34,856,846	40,611,266	6,420,515	17,145,789	23,566,304
4	391XXX	Office Furniture & Equipment	2,678,204	37,616,313	40,294,517	2,663,555	25,213,838	27,877,393	14,649	12,402,475	12,417,124
4	392XXX	Transportation Equipment	12,802,136	8,313,140	21,115,276	9,228,092	5,572,215	14,800,307	3,574,044	2,740,925	6,314,969
4	393000	Stores Equipment	286,235	1,717,158	2,003,393	123,355	1,150,994	1,274,349	162,880	566,164	729,044
4	394000	Tools, Shop & Garage Equipment	1,557,875	6,734,554	8,292,429	1,179,903	4,514,104	5,694,007	377,972	2,220,450	2,598,422
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	27,647,916	10,192,288	37,840,204	16,885,782	6,831,789	23,717,571	10,762,134	3,360,499	14,122,633
4	397XXX	Communications Equipment	15,281,912	50,756,506	66,038,418	9,249,642	34,021,578	43,271,220	6,032,270	16,734,928	22,767,198
4	398000	Miscellaneous Equipment	2,371	313,328	315,699	31	210,021	210,052	2,340	103,307	105,647
TOTAL GENERAL PLANT			73,791,965	171,915,552	245,707,517	45,640,485	115,233,275	160,873,760	28,151,480	56,682,277	84,833,757
TOTAL PLANT IN SERVICE			1,276,640,049	1,944,664,352	3,221,304,401	808,099,810	1,272,368,465	2,080,468,275	468,540,239	672,295,887	1,140,836,126

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(277,170,377)	(277,170,377)	0	(180,825,954)	(180,825,954)	0	(96,344,423)	(96,344,423)
E-ADEP		Hydro Production Plant	0	(114,795,429)	(114,795,429)	0	(74,892,538)	(74,892,538)	0	(39,902,891)	(39,902,891)
E-ADEP		Other Production Plant	0	(78,475,981)	(78,475,981)	0	(51,197,730)	(51,197,730)	0	(27,278,251)	(27,278,251)
E-ADEP		Transmission Plant	0	(182,663,184)	(182,663,184)	0	(119,169,461)	(119,169,461)	0	(63,493,723)	(63,493,723)
E-ADEP		Distribution Plant	(368,138,327)	0	(368,138,327)	(227,260,934)	0	(227,260,934)	(140,877,393)	0	(140,877,393)
E-ADEP		General Plant	(21,138,472)	(63,178,169)	(84,316,641)	(12,083,327)	(42,347,695)	(54,431,022)	(9,055,145)	(20,830,474)	(29,885,619)
		TOTAL ACCUMULATED DEPRECIATION	(389,276,799)	(716,283,140)	(1,105,559,939)	(239,344,261)	(468,433,378)	(707,777,639)	(149,932,538)	(247,849,762)	(397,782,300)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,095,569)	(7,095,569)	0	(4,629,149)	(4,629,149)	0	(2,466,420)	(2,466,420)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(91,745)	0	(91,745)	(91,745)	0	(91,745)	0	0	0
E-AAAMT		General Plant - 303000	0	(36,898)	(36,898)	0	(24,072)	(24,072)	0	(12,826)	(12,826)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(420,139)	(17,416,668)	(17,836,807)	(416,987)	(11,674,219)	(12,091,206)	(3,152)	(5,742,449)	(5,745,601)
E-AAAMT		General Plant - 390200, 396200	(120,801)	(155,285)	(276,086)	(117,232)	(104,086)	(221,318)	(3,569)	(51,199)	(54,768)
		TOTAL ACCUMULATED AMORTIZATION	(632,685)	(24,704,420)	(25,337,105)	(625,964)	(16,431,526)	(17,057,490)	(6,721)	(8,272,894)	(8,279,615)
		TOTAL ACCUMULATED DEPR/AMORT	(389,909,484)	(740,987,560)	(1,130,897,044)	(239,970,225)	(484,864,904)	(724,835,129)	(149,939,259)	(256,122,656)	(406,061,915)
		NET ELECTRIC UTILITY PLANT before DFIT	886,730,565	1,203,676,792	2,090,407,357	568,129,585	787,503,561	1,355,633,146	318,600,980	416,173,231	734,774,211
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	(368,925)	(368,925)	0	(240,687)	(240,687)	0	(128,238)	(128,238)
12		ADFIT - Electric Plant In Service (282900)	0	(279,366,916)	(279,366,916)	0	(181,169,445)	(181,169,445)	0	(98,197,471)	(98,197,471)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(27,341,037)	(27,341,037)	0	(18,326,424)	(18,326,424)	0	(9,014,613)	(9,014,613)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(222,635)	(222,635)	0	(149,230)	(149,230)	0	(73,405)	(73,405)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	(3,281,251)	(3,281,251)	0	(2,140,688)	(2,140,688)	0	(1,140,563)	(1,140,563)
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	(13,429,767)	(13,429,767)	0	(8,761,580)	(8,761,580)	0	(4,668,187)	(4,668,187)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,657,434)	(4,657,434)	0	(3,020,346)	(3,020,346)	0	(1,637,088)	(1,637,088)
		TOTAL ACCUMULATED DFIT	0	(329,367,965)	(329,367,965)	0	(214,265,080)	(214,265,080)	0	(115,102,885)	(115,102,885)
		NET ELECTRIC UTILITY PLANT	886,730,565	874,308,827	1,761,039,392	568,129,585	573,238,481	1,141,368,066	318,600,980	301,070,346	619,671,326

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%	64.850%	35.150%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-APL-IA

AVAILABILITY UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	886,730,565	874,308,827	1,761,039,392	568,129,585	573,238,481	1,141,368,066	318,600,980	301,070,346	619,671,326
	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	(1,037,224)	0	(1,037,224)	1,037,224	0	1,037,224
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)	(2,562,838)	0	(2,562,838)	(821,345)	0	(821,345)	(1,741,493)	0	(1,741,493)
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)	6,886,294	0	6,886,294	4,420,454	0	4,420,454	2,465,840	0	2,465,840
99	ADFIT - Kettle Falls Disallowed (190420)	338,516	0	338,516	338,516	0	338,516	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)	1,102,408	0	1,102,408	0	0	0	1,102,408	0	1,102,408
99	ADFIT - Boulder Park Disallowed (190040)	524,157	0	524,157	0	0	0	524,157	0	524,157
99	Investment in WNP3 Exchange Power (124900, 124930)	16,639,400	0	16,639,400	16,639,400	0	16,639,400	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,990,385)	0	(2,990,385)	(2,990,385)	0	(2,990,385)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,223,284	0	1,223,284	1,223,284	0	1,223,284	0	0	0
99	CDA Lake Settlement - ID (186382)	243,927	0	243,927	0	0	0	243,927	0	243,927
99	ADFIT - CDA Lake Settlement - Direct (283382)	(513,525)	0	(513,525)	(428,150)	0	(428,150)	(85,375)	0	(85,375)
99	CDA CDR Fund - Direct (182324)	88,982	0	88,982	88,982	0	88,982	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	(31,144)	0	(31,144)	(31,144)	0	(31,144)	0	0	0
99	Spokane River Relicensing (182322)	632,204	0	632,204	586,555	0	586,555	45,649	0	45,649
99	ADFIT - Spokane River Relicensing (283322)	(221,247)	0	(221,247)	(205,275)	0	(205,275)	(15,972)	0	(15,972)
99	Spokane River PM&Es (182323)	585,050	0	585,050	372,458	0	372,458	212,592	0	212,592
99	ADFIT - Spokane River PM&Es (283323)	(204,791)	0	(204,791)	(130,384)	0	(130,384)	(74,407)	0	(74,407)
99	Montana Riverbed Settlement (186360)	4,188,710	0	4,188,710	2,791,059	0	2,791,059	1,397,651	0	1,397,651
99	ADFIT - Montana Riverbed Settlement (283365)	(1,466,048)	0	(1,466,048)	(976,871)	0	(976,871)	(489,177)	0	(489,177)
99	Lancaster Generation (182312)	4,136,667	0	4,136,667	4,136,667	0	4,136,667	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,447,833)	0	(1,447,833)	(1,447,833)	0	(1,447,833)	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)	(19,528)	0	(19,528)	(19,528)	0	(19,528)	0	0	0
99	ADFIT - Palouse Wind & Thornton Sw St (283810)	6,835	0	6,835	6,835	0	6,835	0	0	0
4	Customer Advances (252000)	(880,617)	(19,033)	(899,650)	(228,021)	(12,758)	(240,779)	(652,596)	(6,275)	(658,871)
99	Customer Deposits (235199)	(1,654,018)	0	(1,654,018)	(1,654,018)	0	(1,654,018)	0	0	0
C-WKC	Working Capital	18,188,000	7,268,572	25,456,572	18,188,000	0	18,188,000	0	7,268,572	7,268,572
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	35,463,108	7,249,539	42,712,647	34,685,306	(12,758)	34,672,548	777,802	7,262,297	8,040,099
	NET RATE BASE	922,193,673	881,558,366	1,803,752,039	602,814,891	573,225,723	1,176,040,614	319,378,782	308,332,643	627,711,425

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%	64.850%	35.150%
E-ALL	13	Net Electric General Plant	100.000%	65.953%	34.047%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-DEPX-1A
ELECTRIC DEPRECIATION EXPENSE	
For Month Ended November 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	892,891	892,891			892,891	892,891		582,522	582,522		310,369	310,369
1	Hydro (ED-AN)	756,379	756,379			756,379	756,379		493,462	493,462		262,917	262,917
1	Other (ED-AN)	701,865	701,865			701,865	701,865		457,897	457,897		243,968	243,968
Total Electric Production		2,351,135	2,351,135			2,351,135	2,351,135		1,533,881	1,533,881		817,254	817,254
Electric Transmission													
1	ED-AN	908,309	908,309			908,309	908,309		592,581	592,581		315,728	315,728
Total Electric Transmission		908,309	908,309			908,309	908,309		592,581	592,581		315,728	315,728
Electric Distribution													
	ED-ID	932,596	932,596			932,596	932,596					932,596	932,596
	ED-WA	1,769,594	1,769,594			1,769,594	1,769,594	1,769,594		1,769,594			
Total Electric Distribution		2,702,190	2,702,190			2,702,190	2,702,190	1,769,594		1,769,594		932,596	932,596
Gas Underground Storage													
	GD-AN	52,470		52,470									
	GD-OR	9,415			9,415								
Total Gas Underground Storage		61,885		52,470	9,415								
Gas Distribution													
	GD-AN	3,971		3,971									
	GD-ID	309,608		309,608									
	GD-WA	584,700		584,700									
	GD-OR	318,140			318,140								
Total Gas Distribution		1,216,419		898,279	318,140								
General Plant													
4	ED-AN	220,042	220,042				220,042		147,492	147,492			72,550
	ED-ID	24,745	24,745			24,745	24,745				24,745		24,745
	ED-WA	99,795	99,795			99,795	99,795	99,795		99,795			
7,4	CD-AA	937,432	675,363	186,446	75,623		675,363		452,689	452,689		222,674	222,674
9,4	CD-AN	24,591	19,343	5,248			19,343		12,965	12,965		6,378	6,378
9	CD-ID	36,289	28,545	7,744		28,545	28,545				28,545		28,545
9	CD-WA	12,404	9,757	2,647		9,757	9,757	9,757		9,757			
8	GD-AA	14,663		10,459	4,204								
	GD-AN	2,561		2,561									
	GD-ID	6,000		6,000									
	GD-WA	20,921		20,921									
	GD-OR	21,405			21,405								
Total General Plant		1,420,848	1,077,590	242,026	101,232	162,842	914,748		109,552	613,146	722,698	53,290	301,602
Total Depreciation Expense		8,660,786	7,039,224	1,192,775	428,787	2,865,032	4,174,192		1,879,146	2,739,608	4,618,754	985,886	1,434,584

Allocation Ratios:		Jurisdiction -				Washington		Idaho	
Service -		Electric	Gas-North	Gas-South					
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 AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended November 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		49,930	49,930		26,603	26,603		
1	Misc Intangible Plt (303000)	ED-AN	7,434	7,434		7,434	7,434		4,850	4,850		2,584	2,584		
Total Production/Transmission			83,967	83,967		83,967	83,967		54,780	54,780		29,187	29,187		
Distribution															
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013		2,013	2,013					
	Misc Intangible Plt (303000)	ED-WA	237	237		237	237		237	237					
Total Distribution			2,250	2,250		2,250	2,250		2,250	2,250					
General Plant - 303000															
9,1		CD-AN	811	638	173		638	638		416	416		222	222	
		GD-ID	338		338										
		GD-WA	1,944		1,944										
		GD-OR	648		648										
Total General Plant - 303000			3,741	638	2,455		638	638		416	416		222	222	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	706,546	509,024	140,525	56,997	509,024	509,024	341,194	341,194		167,830	167,830		
4		ED-AN	20,618	20,618			20,618	20,618	13,820	13,820		6,798	6,798		
		ED-ID	396	396			396	396			396		396		
		ED-WA	33,803	33,803			33,803	33,803	33,803	33,803					
8		GD-AA	36,586		26,097	10,489									
		GD-AN	197		197										
		GD-OR	21		21										
Total Miscellaneous IT Intangible Plt - 3031XX			798,167	563,841	166,819	67,507	34,199	529,642	563,841	33,803	355,014	388,817	396	174,628	175,024
Gas Underground Storage															
		GD-AN	19		19										
Total Gas Underground Storage			19		19										
General Plant - 390200, 396200															
7,4		CD-AA	2,420	1,744	481	195	1,744	1,744	1,169	1,169		575	575		
4		ED-AN	802	802			802	802	538	538		264	264		
		GD-OR	373		373										
Total General Plant - 390200, 396200			3,595	2,546	481	568	2,546	2,546	1,707	1,707		839	839		
Total Amortization Expense			891,739	653,242	169,774	68,723	36,449	616,793	653,242	36,053	411,917	447,970	396	204,876	205,272

Allocation Ratios:														
Service -			Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor		72.044%	19.889%	8.067%	1	Production/Transmission Ratio	65.240%		34.760%				
8	Gas North/Oregon 4-Factor		0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.029%		32.971%				
9	Elec/Gas North 4-Factor		78.661%	21.339%	0.000%									

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended November 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(277,170,377)	(277,170,377)			(277,170,377)	(277,170,377)			(180,825,954)	(180,825,954)		(96,344,423)	(96,344,423)
1	Hydro (ED-AN)	(114,795,429)	(114,795,429)			(114,795,429)	(114,795,429)			(74,892,538)	(74,892,538)		(39,902,891)	(39,902,891)
1	Other (ED-AN)	(78,475,981)	(78,475,981)			(78,475,981)	(78,475,981)			(51,197,730)	(51,197,730)		(27,278,251)	(27,278,251)
Total Electric Production		(470,441,787)	(470,441,787)			(470,441,787)	(470,441,787)			(306,916,222)	(306,916,222)		(163,525,565)	(163,525,565)
Electric Transmission														
1	ED-AN	(182,663,184)	(182,663,184)			(182,663,184)	(182,663,184)			(119,169,461)	(119,169,461)		(63,493,723)	(63,493,723)
Total Electric Transmission		(182,663,184)	(182,663,184)			(182,663,184)	(182,663,184)			(119,169,461)	(119,169,461)		(63,493,723)	(63,493,723)
Electric Distribution														
	ED-ID	(140,877,393)	(140,877,393)			(140,877,393)	(140,877,393)					(140,877,393)		(140,877,393)
	ED-WA	(227,260,934)	(227,260,934)			(227,260,934)	(227,260,934)	(227,260,934)		(227,260,934)				
Total Electric Distribution		(368,138,327)	(368,138,327)			(368,138,327)	(368,138,327)	(227,260,934)		(227,260,934)		(140,877,393)		(140,877,393)
Gas Underground Storage														
	GD-AN	(12,382,972)		(12,382,972)										
	GD-OR	(394,747)			(394,747)									
Total Gas Underground Storage		(12,777,719)		(12,382,972)	(394,747)									
Gas Distribution														
	GD-AN	(1,437,636)		(1,437,636)										
	GD-ID	(52,759,119)		(52,759,119)										
	GD-WA	(103,844,390)		(103,844,390)										
	GD-OR	(87,341,684)			(87,341,684)									
Total Gas Distribution		(245,382,829)		(158,041,145)	(87,341,684)									
General Plant														
4	ED-AN	(33,605,402)	(33,605,402)							(22,525,365)	(22,525,365)		(11,080,037)	(11,080,037)
	ED-ID	(5,401,032)	(5,401,032)			(5,401,032)	(5,401,032)					(5,401,032)		(5,401,032)
	ED-WA	(10,444,162)	(10,444,162)			(10,444,162)	(10,444,162)	(10,444,162)		(10,444,162)				
7,4	CD-AA	(29,225,907)	(21,055,512)	(5,812,741)	(2,357,654)					(14,113,299)	(14,113,299)		(6,942,213)	(6,942,213)
9,4	CD-AN	(10,827,799)	(8,517,255)	(2,310,544)						(5,709,031)	(5,709,031)		(2,808,224)	(2,808,224)
9	CD-ID	(4,645,394)	(3,654,113)	(991,281)		(3,654,113)	(3,654,113)					(3,654,113)		(3,654,113)
9	CD-WA	(2,083,834)	(1,639,165)	(444,669)		(1,639,165)	(1,639,165)	(1,639,165)		(1,639,165)				
8	GD-AA	(1,295,754)		(924,274)	(371,480)									
	GD-AN	(861,737)		(861,737)										
	GD-ID	(963,150)		(963,150)										
	GD-WA	(2,656,458)		(2,656,458)										
	GD-OR	(3,579,623)			(3,579,623)									
Total General Plant		(105,590,252)	(84,316,641)	(14,964,854)	(6,308,757)	(21,138,472)	(63,178,169)	(84,316,641)	(12,083,327)	(42,347,695)	(54,431,022)	(9,055,145)	(20,830,474)	(29,885,619)
Total Accumulated Depreciation		(1,384,994,098)	(1,105,559,939)	(185,388,971)	(94,045,188)	(389,276,799)	(716,283,140)	(1,105,559,939)	(239,344,261)	(468,433,378)	(707,777,639)	(149,932,538)	(247,849,762)	(397,782,300)

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended November 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000)	ED-AN	(6,352,954)	(6,352,954)		(6,352,954)	(6,352,954)		(4,144,667)	(4,144,667)		(2,208,287)	(2,208,287)			
1	Misc Intangible Plt (303000)	ED-AN	(742,615)	(742,615)		(742,615)	(742,615)		(484,482)	(484,482)		(258,133)	(258,133)			
Total Production/Transmission			(7,095,569)	(7,095,569)		(7,095,569)	(7,095,569)		(4,629,149)	(4,629,149)		(2,466,420)	(2,466,420)			
Distribution																
	Franchises (302000)	ED-WA	(69,757)	(69,757)		(69,757)	(69,757)		(69,757)	(69,757)						
	Misc Intangible Plt (303000)	ED-WA	(21,988)	(21,988)		(21,988)	(21,988)		(21,988)	(21,988)						
Total Distribution			(91,745)	(91,745)		(91,745)	(91,745)		(91,745)	(91,745)						
General Plant - 303000																
9,1		CD-AN	(46,907)	(36,898)	(10,009)		(36,898)	(36,898)		(24,072)	(24,072)		(12,826)	(12,826)		
		GD-ID	(42,463)		(42,463)											
		GD-WA	(91,171)		(91,171)											
		GD-OR	(47,718)			(47,718)										
Total General Plant - 303000			(228,259)	(36,898)	(143,643)	(47,718)		(36,898)	(36,898)		(24,072)	(24,072)		(12,826)	(12,826)	
Miscellaneous IT Intangible Plant -3031XX																
7,4		CD-AA	(22,925,405)	(16,516,379)	(4,559,634)	(1,849,392)		(16,516,379)	(16,516,379)		(11,070,764)	(11,070,764)		(5,445,615)	(5,445,615)	
4		ED-AN	(900,289)	(900,289)				(900,289)		(603,455)	(603,455)		(296,834)	(296,834)		
		ED-ID	(3,152)	(3,152)			(3,152)					(3,152)		(3,152)		
		ED-WA	(416,987)	(416,987)			(416,987)		(416,987)		(416,987)					
8		GD-AA	(730,067)		(520,764)	(209,303)										
		GD-AN	(14,945)		(14,945)											
		GD-OR	(47,142)			(47,142)										
Total Miscellaneous IT Intangible Plant - 3031XX			(25,037,987)	(17,836,807)	(5,095,343)	(2,105,837)		(17,416,668)	(17,416,668)		(416,987)	(11,674,219)	(12,091,206)	(3,152)	(5,742,449)	(5,745,601)
Gas Underground Storage																
		GD-AN	(239,376)		(239,376)											
Total Gas Underground Storage			(239,376)		(239,376)											
General Plant - 390200, 396200																
7,4		CD-AA	(155,379)	(111,941)	(30,904)	(12,534)		(111,941)	(111,941)		(75,033)	(75,033)		(36,908)	(36,908)	
9		CD-ID	(4,537)	(3,569)	(968)			(3,569)					(3,569)		(3,569)	
9		CD-WA	(8,332)	(6,554)	(1,778)			(6,554)		(6,554)						
4		ED-AN	(43,344)	(43,344)				(43,344)		(29,053)			(14,291)	(14,291)		
		ED-WA	(110,678)	(110,678)				(110,678)		(110,678)						
		GD-WA	(1,863)		(1,863)											
		GD-OR	(48,687)			(48,687)										
Total General Plant - 390200, 396200			(372,820)	(276,086)	(35,513)	(61,221)		(155,285)	(155,285)		(117,232)	(104,086)	(221,318)	(3,569)	(51,199)	(54,768)
Total Accumulated Amortization			(33,065,756)	(25,337,105)	(5,513,875)	(2,214,776)		(24,704,420)	(24,704,420)		(625,964)	(16,431,526)	(17,057,490)	(6,721)	(8,272,894)	(8,279,615)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1 Production/Transmission Ratio	65.240%	34.760%
8 Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4 Jurisdictional 4-Factor Ratio	67.029%	32.971%
9 Elec/Gas North 4-Factor	78.661%	21.339%	0.000%			

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

AVISTA UTILITIES
Electric Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
389XXX Land & Land Rights														
99		ED-WA / ID / AN	385,053	0	362,279	22,774	385,053	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,109	0	0	2,837,892	2,837,892	0	0	783,449	783,449	0	317,768	317,768
9		CD-WA / ID / AN	1,205,949	370,266	343,925	234,421	948,612	100,445	93,299	63,593	257,337	0	0	0
		TOTAL ACCOUNT	6,479,350	370,266	706,204	3,095,087	4,171,557	577,609	93,299	847,042	1,517,950	472,075	317,768	789,843
390XXX Structures & Improvements														
99		ED-WA / ID / AN	5,964,565	480,611	2,015,274	3,468,680	5,964,565	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,893,110	0	0	0	0	1,893,110	0	0	1,893,110	0	0	0
99		GD-OR / AS	3,397,220	0	0	0	0	0	0	0	0	3,397,220	0	3,397,220
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	61,209,029	0	0	44,097,433	44,097,433	0	0	12,173,864	12,173,864	0	4,937,732	4,937,732
9		CD-WA / ID / AN	17,944,817	5,273,809	4,405,241	4,436,522	14,115,572	1,430,669	1,195,045	1,203,531	3,829,245	0	0	0
		TOTAL ACCOUNT	90,408,741	5,754,420	6,420,515	52,002,635	64,177,570	3,323,779	1,195,045	13,377,395	17,896,219	3,397,220	4,937,732	8,334,952
391XXX Office Furniture & Equipment														
99		ED-WA / ID / AN	5,272,087	2,663,555	14,649	2,593,883	5,272,087	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	466,469	0	0	0	0	0	0	332,737	332,737	0	133,732	133,732
7		CD-AA	48,540,049	0	0	34,970,193	34,970,193	0	0	9,654,130	9,654,130	0	3,915,726	3,915,726
9		CD-WA / ID / AN	66,408	0	0	52,237	52,237	0	0	14,171	14,171	0	0	0
		TOTAL ACCOUNT	54,351,663	2,663,555	14,649	37,616,313	40,294,517	0	0	10,007,688	10,007,688	0	4,049,458	4,049,458
392XXX Transportation Equipment														
99		ED-WA / ID / AN	17,599,778	7,967,278	2,988,677	6,643,823	17,599,778	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,182,053	0	0	0	0	4,453,556	1,609,185	1,119,312	7,182,053	0	0	0
99		GD-OR / AS	2,467,583	0	0	0	0	0	0	0	0	2,467,583	0	2,467,583
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	3,983,946	1,260,815	585,367	1,287,630	3,133,812	342,031	158,797	349,306	850,134	0	0	0
		TOTAL ACCOUNT	31,763,157	9,228,093	3,574,044	8,313,140	21,115,277	4,795,587	1,767,982	1,573,989	8,137,558	2,467,583	42,739	2,510,322

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

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****			***** OREGON GAS *****				
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	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	2,044,296	112,615	148,135	1,347,313	1,608,063	30,550	40,186	365,497	436,233	0	0	
		TOTAL ACCOUNT	2,581,123	123,354	162,880	1,717,158	2,003,392	114,821	40,186	365,497	520,504	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	6,559,130	0	0	4,725,460	4,725,460	0	0	1,304,545	1,304,545	0	529,125	
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	14,570,173	1,179,903	377,972	6,734,555	8,292,430	1,261,744	446,898	2,740,573	4,449,215	920,755	907,773	1,828,528
	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	36,232,891	16,616,611	10,354,518	9,261,762	36,232,891	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,185,455	0	0	0	0	2,571,959	783,002	830,494	4,185,455	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	42,552,127	16,885,782	10,762,134	10,192,288	37,840,204	2,644,979	893,579	1,084,837	4,623,395	43,834	44,694	88,528

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated
	397XXX	Communication Equipment											
99		ED-WA / ID / AN	47,271,867	8,884,452	2,843,957	35,543,458	47,271,867	0	0	0	0	0	0
99		GD-WA / ID / AN	1,044,078	0	0	0	0	592,419	451,659	0	1,044,078	0	0
99		GD-OR / AS	961,716	0	0	0	0	0	0	0	0	961,716	0
8		GD-AA	992,933	0	0	0	0	0	0	708,269	708,269	0	284,664
7		CD-AA	13,073,548	0	0	9,418,707	9,418,707	0	0	2,600,198	2,600,198	0	1,054,643
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
		TOTAL ACCOUNT	75,227,849	9,249,642	6,032,270	50,756,505	66,038,417	691,487	1,316,578	4,880,344	6,888,409	961,716	1,339,307
	398000	Miscellaneous Equipment											
99		ED-WA / ID / AN	30,403	0	2,299	28,104	30,403	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	390,403	0	0	281,262	281,262	0	0	77,647	77,647	0	31,494
9		CD-WA / ID / AN	5,129	31	41	3,963	4,035	8	11	1,075	1,094	0	0
		TOTAL ACCOUNT	428,302	31	2,340	313,329	315,700	8	11	78,722	78,741	2,367	31,494
		TOTAL GENERAL PLANT	320,443,059	45,640,486	28,151,479	171,915,553	245,707,518	13,480,996	5,776,709	35,243,770	54,501,475	8,510,743	11,723,323

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended November 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	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	3,050,539	2,007,696	23,524	1,019,319	3,050,539	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	2,164,438	0	0	0	0	0	0	1,543,915	1,543,915	0	620,523	620,523
7		CD-AA	41,589,178	0	0	29,962,507	29,962,507	0	0	8,271,672	8,271,672	0	3,354,999	3,354,999
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	46,850,595	2,007,696	23,524	30,981,826	33,013,046	0	0	9,815,587	9,815,587	46,440	3,975,522	4,021,962
	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	2,728,156	0	0	1,965,473	1,965,473	0	0	542,603	542,603	0	220,080	220,080
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,997,270	0	0	2,214,019	2,214,019	0	0	561,940	561,940	1,231	220,080	221,311
		TOTAL	53,639,766	2,160,875	23,524	35,237,013	37,421,412	964,981	181,037	10,418,937	11,564,955	457,797	4,195,602	4,653,399

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-1A
COMMON ACCUMULATED DEFERRED FIT		
For Month Ended November 30, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	CD-AA	(35,883,907)	(25,852,202)	(7,136,950)	(2,894,755)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,892,723)	(1,488,835)	(403,888)	0
7	283750	CD-AA	(309,026)	(222,635)	(61,462)	(24,929)
Total			<u>(38,085,656)</u>	<u>(27,563,672)</u>	<u>(7,602,300)</u>	<u>(2,919,684)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-WKC-1A
COMMON WORKING CAPITAL	
For Month Ended November 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		691,126	691,126		691,126	691,126		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		956,718	956,718		956,718	956,718		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,140,605	6,140,605		4,829,816	4,829,816		1,310,789	1,310,789
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		736,488	736,488		579,275	579,275		157,213	157,213
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		5,027	5,027		3,954	3,954		1,073	1,073
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(1,376)	(1,376)		(1,082)	(1,082)		(294)	(294)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(338)	(338)		(266)	(266)		(72)	(72)
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000		0	0
TOTAL			18,188,000	8,794,011	26,982,011	18,188,000	7,268,572	25,456,572		0	1,525,439

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%