

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months 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)	129,819,884	80,662,056	49,157,828
	Adjustments			
	Adjusted Net Operating Income (Loss)	129,819,884	80,662,056	49,157,828
E-APL	Electric Net Rate Base	1,786,230,761	1,162,001,140	624,229,621
	RATE OF RETURN	7.268%	6.942%	7.875%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months 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	11-30-2012	360,338	236,520	123,818
		Percent		100.000%	65.638%	34.362%
3	E-OPS	Direct Distribution Operating Expense		23,523,672	15,462,513	8,061,159
		Percent		100.000%	65.732%	34.268%
	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%

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

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RESULTS OF OPERATIONS		Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended 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-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended November 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2012			
		Direct O & M Accts 500 - 894	63,873,669	58,626,203	5,247,466	0
		Direct O & M Accts 901 - 935	55,397,320	39,254,919	16,142,401	0
		Adjustments	0	0	0	0
		Total	119,270,989	97,881,122	21,389,867	0
		Percentage	100.000%	82.066%	17.934%	0.000%
		Direct Labor Accts 500 - 894	50,960,635	43,317,908	7,642,727	0
		Direct Labor Accts 901 - 935	3,273,013	3,049,259	223,754	0
		Total	54,233,648	46,367,167	7,866,481	0
		Percentage	100.000%	85.495%	14.505%	0.000%
		Number of Customers at	585,007	360,451	224,556	0
		Percentage	100.000%	61.615%	38.385%	0.000%
		Net Direct Plant	2,283,393,565	1,951,560,143	331,833,422	0
		Percentage	100.000%	85.468%	14.532%	0.000%
		Total Percentages	400.000%	314.644%	85.356%	0.000%
9		Average (CD AN/ID/WA)	100.000%	78.661%	21.339%	0.000%
10	E-PLT	Net Electric Distribution Plant	816,463,016	519,697,172	296,765,844	
		Percent	100.000%	63.652%	36.348%	
11		Book Depreciation	82,719,330	53,876,442	28,842,888	
		Percent	100.000%	65.132%	34.868%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended November 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	<u>2,067,809,386</u> <u>100.000%</u>	<u>1,337,999,117</u> <u>64.706%</u>	<u>729,810,269</u> <u>35.294%</u>
13	E-PLT	Net Electric General Plant Percent	<u>156,103,124</u> <u>100.000%</u>	<u>102,869,527</u> <u>65.898%</u>	<u>53,233,597</u> <u>34.102%</u>
14		Net Allocated Schedule M's Percent	<u>-87,966,116</u> <u>100.000%</u>	<u>-56,990,797</u> <u>64.787%</u>	<u>-30,975,319</u> <u>35.213%</u>
99	Input	Not Allocated	<u>0.000%</u>	<u>0.000%</u>	<u>0.000%</u>

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended 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	318,855,985	0	318,855,985	214,224,801	0	214,224,801	104,631,184	0	104,631,184
99	442200	Commercial - Firm & Int.	286,669,361	0	286,669,361	201,459,769	0	201,459,769	85,209,592	0	85,209,592
1	442300	Industrial	119,488,321	0	119,488,321	56,151,593	0	56,151,593	63,336,728	0	63,336,728
99	444000	Public Street & Highway Lighting	7,219,416	0	7,219,416	4,778,658	0	4,778,658	2,440,758	0	2,440,758
99	448000	Interdepartmental Revenue	1,037,912	0	1,037,912	825,061	0	825,061	212,851	0	212,851
99	499XXX	Unbilled Revenue	668,541	0	668,541	684,710	0	684,710	(16,169)	0	(16,169)
TOTAL SALES TO ULTIMATE CUSTOMERS			733,939,536	0	733,939,536	478,124,592	0	478,124,592	255,814,944	0	255,814,944
1	447XXX	Sales for Resale	0	146,483,892	146,483,892	0	95,566,091	95,566,091	0	50,917,801	50,917,801
TOTAL SALES OF ELECTRICITY			733,939,536	146,483,892	880,423,428	478,124,592	95,566,091	573,690,683	255,814,944	50,917,801	306,732,745
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	567,960	0	567,960	365,090	0	365,090	202,870	0	202,870
1	453000	Sales of Water & Water Power	0	466,350	466,350	0	304,247	304,247	0	162,103	162,103
1	454000	Rent from Electric Property	2,938,398	51,683	2,990,081	1,979,232	33,718	2,012,950	959,166	17,965	977,131
1	456XXX	Other Electric Revenues	264,945	124,027,688	124,292,633	202,194	80,915,664	81,117,858	62,751	43,112,024	43,174,775
TOTAL OTHER OPERATING REVENUE			3,771,303	124,545,721	128,317,024	2,546,516	81,253,629	83,800,145	1,224,787	43,292,092	44,516,879
TOTAL ELECTRIC REVENUE			737,710,839	271,029,613	1,008,740,452	480,671,108	176,819,720	657,490,828	257,039,731	94,209,893	351,249,624
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	410,323	410,323	0	267,695	267,695	0	142,628	142,628
1	501000	Fuel	0	28,242,906	28,242,906	0	18,425,672	18,425,672	0	9,817,234	9,817,234
1	502000	Steam Expense	0	4,152,775	4,152,775	0	2,709,270	2,709,270	0	1,443,505	1,443,505
1	505000	Electric Expense	0	901,926	901,926	0	588,417	588,417	0	313,509	313,509
1	506000	Miscellaneous Steam Power Generation Expense	0	2,326,789	2,326,789	0	1,517,997	1,517,997	0	808,792	808,792
1	507000	Rent	0	26,016	26,016	0	16,973	16,973	0	9,043	9,043
MAINTENANCE											
1	510000	Supervision & Engineering	0	499,227	499,227	0	325,696	325,696	0	173,531	173,531
1	511000	Structures	0	580,063	580,063	0	378,433	378,433	0	201,630	201,630
1	512000	Boiler Plant	0	4,805,785	4,805,785	0	3,135,294	3,135,294	0	1,670,491	1,670,491
1	513000	Electric Plant	0	595,936	595,936	0	388,789	388,789	0	207,147	207,147
1	514000	Miscellaneous Steam Plant	0	591,711	591,711	0	386,032	386,032	0	205,679	205,679
TOTAL STEAM POWER GENERATION EXP			0	43,133,457	43,133,457	0	28,140,268	28,140,268	0	14,993,189	14,993,189

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	2,285,708	2,285,708	0	1,491,196	1,491,196	0	794,512	794,512
1	536000	Water for Power	0	1,163,369	1,163,369	0	758,982	758,982	0	404,387	404,387
1	537000	Hydraulic Expense	4,516,424	2,924,599	7,441,023	2,769,064	1,908,008	4,677,072	1,747,360	1,016,591	2,763,951
1	538000	Electric Expense	0	6,266,226	6,266,226	0	4,088,086	4,088,086	0	2,178,140	2,178,140
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	644,967	644,967	0	420,776	420,776	0	224,191	224,191
1	540000	Rent	0	1,293,682	1,293,682	0	843,998	843,998	0	449,684	449,684
1	540100	MT Trust Funds Land Settlement Rents	5,512,028	0	5,512,028	3,597,697	0	3,597,697	1,914,331	0	1,914,331
MAINTENANCE											
1	541000	Supervision & Engineering	0	580,369	580,369	0	378,633	378,633	0	201,736	201,736
1	542000	Structures	0	553,984	553,984	0	361,419	361,419	0	192,565	192,565
1	543000	Reservoirs, Dams, & Waterways	0	3,063,730	3,063,730	0	1,998,777	1,998,777	0	1,064,953	1,064,953
1	544000	Electric Plant	0	2,752,853	2,752,853	0	1,795,961	1,795,961	0	956,892	956,892
1	545000	Miscellaneous Hydraulic Plant	0	461,923	461,923	0	301,359	301,359	0	160,564	160,564
TOTAL HYDRO POWER GENERATION EXP			10,028,452	21,991,410	32,019,862	6,366,761	14,347,195	20,713,956	3,661,691	7,644,215	11,305,906
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,392,639	1,392,639	0	908,558	908,558	0	484,081	484,081
1	547000	Fuel	0	69,851,853	69,851,853	0	45,571,349	45,571,349	0	24,280,504	24,280,504
1	548000	Generation Expense	0	1,526,741	1,526,741	0	996,046	996,046	0	530,695	530,695
1	549000	Miscellaneous Other Power Generation Expense	0	602,024	602,024	0	392,760	392,760	0	209,264	209,264
1	550000	Rent	0	38,130	38,130	0	24,876	24,876	0	13,254	13,254
MAINTENANCE											
1	551000	Supervision & Engineering	0	1,695,966	1,695,966	0	1,106,448	1,106,448	0	589,518	589,518
1	552000	Structures	0	11,772	11,772	0	7,680	7,680	0	4,092	4,092
1	553000	Generating & Electric Equipment	0	7,618,562	7,618,562	0	4,970,350	4,970,350	0	2,648,212	2,648,212
1	554000	Miscellaneous Other Power Generation Plant	0	161,379	161,379	0	105,284	105,284	0	56,095	56,095
TOTAL OTHER POWER GENERATION EXP			0	82,899,066	82,899,066	0	54,083,351	54,083,351	0	28,815,715	28,815,715
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	18,309,500	215,716,522	234,026,022	0	140,733,458	140,733,458	18,309,500	74,983,064	93,292,564
1	556000	System Control & Load Dispatching	0	883,023	883,023	0	576,084	576,084	0	306,939	306,939
E-557	557XXX	Other Expense	14,179,465	120,834,800	135,014,265	10,148,407	78,832,624	88,981,031	4,031,058	42,002,176	46,033,234
TOTAL OTHER POWER SUPPLY EXPENSE			32,488,965	337,434,345	369,923,310	10,148,407	220,142,166	230,290,573	22,340,558	117,292,179	139,632,737
TOTAL PRODUCTION OPERATING EXP			42,517,417	485,458,278	527,975,695	16,515,168	316,712,980	333,228,148	26,002,249	168,745,298	194,747,547

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	5,900	2,129,671	2,135,571	0	1,389,397	1,389,397	5,900	740,274	746,174
1	561000	Load Dispatching	0	2,174,335	2,174,335	0	1,418,536	1,418,536	0	755,799	755,799
1	562000	Station Expense	0	428,631	428,631	0	279,639	279,639	0	148,992	148,992
1	563000	Overhead Line Expense	0	471,565	471,565	0	307,649	307,649	0	163,916	163,916
1	565000	Transmission of Electricity by Others	0	17,622,895	17,622,895	0	11,497,177	11,497,177	0	6,125,718	6,125,718
1	566000	Miscellaneous Transmission Expense	0	1,770,017	1,770,017	0	1,154,759	1,154,759	0	615,258	615,258
1	567000	Rent	0	110,599	110,599	0	72,155	72,155	0	38,444	38,444
MAINTENANCE											
1	568000	Supervision & Engineering	0	1,644,964	1,644,964	0	1,073,175	1,073,175	0	571,789	571,789
1	569000	Structures	45,630	411,274	456,904	31,046	268,315	299,361	14,584	142,959	157,543
1	570000	Station Equipment	13,711	1,071,894	1,085,605	13,711	699,304	713,015	0	372,590	372,590
1	571000	Overhead Lines	28,969	1,826,501	1,855,470	5,785	1,191,609	1,197,394	23,184	634,892	658,076
1	572000	Underground Lines	0	8,465	8,465	0	5,523	5,523	0	2,942	2,942
1	573000	Service Miscellaneous	2,328	51,060	53,388	2,328	33,312	35,640	0	17,748	17,748
TOTAL TRANSMISSION OPERATING EXP			96,538	29,721,871	29,818,409	52,870	19,390,550	19,443,420	43,668	10,331,321	10,374,989
E-DEPX		Depreciation Expense-Production	0	28,010,387	28,010,387	0	18,273,976	18,273,976	0	9,736,411	9,736,411
E-DEPX		Depreciation Expense-Transmission	0	10,687,531	10,687,531	0	6,972,545	6,972,545	0	3,714,986	3,714,986
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,012,900	1,012,900	0	660,816	660,816	0	352,084	352,084
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 Relicenses	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
99	407335	Amortization of ID DSIT	(3,068,612)	0	(3,068,612)	0	0	0	(3,068,612)	0	(3,068,612)
99	407350	Amortization of WA Renewable Energy Credits	498,043	0	498,043	498,043	0	498,043	0	0	0
99	407351	Amortization of CNC Transmission	238,919	0	238,919	150,900	0	150,900	88,019	0	88,019
99	407360	Amortization of CS2 & COLSTRIP O&M	(74,536)	0	(74,536)	(118,305)	0	(118,305)	43,769	0	43,769
99	407362	Amortization of LiDAR O&M	586,663	0	586,663	586,663	0	586,663	0	0	0
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Amortization of CDA Settlement - Allocated	0	932,318	932,318	0	608,244	608,244	0	324,074	324,074
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407395	Optional Renewable Power Revenue Offset	234,031	0	234,031	178,489	0	178,489	55,542	0	55,542
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	327,675	0	327,675	0	0	0	327,675	0	327,675
99	407450/407499	Amortization of BPA Residential Exchange Credit	(12,505,222)	0	(12,505,222)	(8,587,333)	0	(8,587,333)	(3,917,889)	0	(3,917,889)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(5,733,845)	0	(5,733,845)	(3,615,014)	0	(3,615,014)	(2,118,831)	0	(2,118,831)
99	407462	Amortization of Deferred LiDAR O&M	(689,342)	0	(689,342)	(689,342)	0	(689,342)	0	0	0
99	407495	Optional Renew Solar Project Offset	0	(4,909)	(4,909)	0	(3,203)	(3,203)	0	(1,706)	(1,706)
99	407496	Def Palouse Wind & Thornton Sw St	(64,530)	0	(64,530)	(64,530)	0	(64,530)	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	18,647,635	18,647,635	0	12,165,717	12,165,717	0	6,481,918	6,481,918
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			(15,968,870)	59,485,862	43,516,992	(7,754,565)	38,808,575	31,054,010	(8,214,305)	20,677,287	12,462,982
TOTAL PRODUCTION & TRANSMISSION EXPEN			26,645,085	574,666,011	601,311,096	8,813,473	374,912,105	383,725,578	17,831,612	199,753,906	217,585,518

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	332,738	1,840,577	2,173,315	221,219	1,209,848	1,431,067	111,519	630,729	742,248
3	582000	Station Expense	616,543	34,132	650,675	374,461	22,436	396,897	242,082	11,696	253,778
3	583000	Overhead Line Expense	2,411,980	588,930	3,000,910	1,758,556	387,115	2,145,671	653,424	201,815	855,239
3	584000	Underground Line Expense	962,635	0	962,635	562,815	0	562,815	399,820	0	399,820
3	585000	Street Light & Signal System Operation Expense	181,068	0	181,068	33,472	0	33,472	147,596	0	147,596
3	586000	Meter Expense	2,190,959	53,300	2,244,259	1,710,023	35,035	1,745,058	480,936	18,265	499,201
3	587000	Customer Installations Expense	553,038	123,418	676,456	289,391	81,125	370,516	263,647	42,293	305,940
3	588000	Miscellaneous Distribution Expense	4,084,860	3,349,621	7,434,481	2,624,015	2,201,773	4,825,788	1,460,845	1,147,848	2,608,693
3	589000	Rent	754	309,157	309,911	554	203,215	203,769	200	105,942	106,142
MAINTENANCE:											
3	590000	Supervision & Engineering	381,694	1,341,648	1,723,342	243,501	881,892	1,125,393	138,193	459,756	597,949
3	591000	Structures	373,454	662	374,116	173,352	435	173,787	200,102	227	200,329
3	592000	Station Equipment	642,709	197,989	840,698	468,932	130,142	599,074	173,777	67,847	241,624
3	593000	Overhead Lines	8,078,167	19,629	8,097,796	5,060,576	12,903	5,073,479	3,017,591	6,726	3,024,317
3	594000	Underground Lines	1,046,811	0	1,046,811	666,393	0	666,393	380,418	0	380,418
3	595000	Line Transformers	615,563	419,241	1,034,804	515,178	275,575	790,753	100,385	143,666	244,051
3	596000	Street Light & Signal System Maintenance Exp	672,915	0	672,915	462,584	0	462,584	210,331	0	210,331
3	597000	Meters	68,448	0	68,448	44,250	0	44,250	24,198	0	24,198
3	598000	Miscellaneous Distribution Expense	309,336	152,632	461,968	253,241	100,328	353,569	56,095	52,304	108,399
TOTAL DISTRIBUTION OPERATING EXP			23,523,672	8,430,936	31,954,608	15,462,513	5,541,822	21,004,335	8,061,159	2,889,114	10,950,273
E-DEPX		Depreciation Expense-Distribution	31,704,771	0	31,704,771	20,486,099	0	20,486,099	11,218,672	0	11,218,672
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,934	0	26,934	26,934	0	26,934	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	45,922,221	0	45,922,221	39,598,359	0	39,598,359	6,323,862	0	6,323,862
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			77,653,926	0	77,653,926	60,111,392	0	60,111,392	17,542,534	0	17,542,534
TOTAL DISTRIBUTION EXPENSES			101,177,598	8,430,936	109,608,534	75,573,905	5,541,822	81,115,727	25,603,693	2,889,114	28,492,807

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months 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	598,293	598,293	0	392,708	392,708	0	205,585	205,585
2	902000	Meter Reading Expenses	2,838,981	95,675	2,934,656	2,455,210	62,799	2,518,009	383,771	32,876	416,647
E-903	903XXX	Customer Records & Collection Expenses	1,847,968	6,381,925	8,229,893	1,234,380	4,188,968	5,423,348	613,588	2,192,957	2,806,545
2	904000	Uncollectible Accounts	0	2,261,709	2,261,709	0	1,484,541	1,484,541	0	777,168	777,168
2	905000	Misc Customer Accounts	0	227,558	227,558	0	149,365	149,365	0	78,193	78,193
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,686,949	9,565,160	14,252,109	3,689,590	6,278,381	9,967,971	997,359	3,286,779	4,284,138
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	25,311,896	299,840	25,611,736	18,218,376	196,809	18,415,185	7,093,520	103,031	7,196,551
2	909000	Advertising	12,854	1,011,327	1,024,181	(1,122)	663,815	662,693	13,976	347,512	361,488
2	910000	Misc Customer Service & Info Exp	(3,275)	173,405	170,130	(3,275)	113,820	110,545	0	59,585	59,585
TOTAL CUSTOMER SERVICE & INFO EXP			25,321,475	1,484,572	26,806,047	18,213,979	974,444	19,188,423	7,107,496	510,128	7,617,624
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	9,199	9,199	0	6,038	6,038	0	3,161	3,161
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	9,199	9,199	0	6,038	6,038	0	3,161	3,161
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	653,120	26,976,730	27,629,850	527,527	18,082,232	18,609,759	125,593	8,894,498	9,020,091
4	921000	Office Supplies & Expenses	63,880	4,044,648	4,108,528	63,824	2,711,087	2,774,911	56	1,333,561	1,333,617
4	922000	Admin Exp Transferred--Credit	0	(64,568)	(64,568)	0	(43,279)	(43,279)	0	(21,289)	(21,289)
4	923000	Outside Services Employed	56,817	11,771,889	11,828,706	56,817	7,890,579	7,947,396	0	3,881,310	3,881,310
4	924000	Property Insurance Premium	0	1,312,055	1,312,055	0	879,457	879,457	0	432,598	432,598
4	925XXX	Injuries and Damages	27,328	3,311,988	3,339,316	24,112	2,219,992	2,244,104	3,216	1,091,996	1,095,212
4	926XXX	Employee Pensions and Benefits	339,406	990,165	1,329,571	250,624	663,698	914,322	88,782	326,467	415,249
4	927000	Franchise Requirements	5,747	0	5,747	0	0	0	5,747	0	5,747
1	928000	Regulatory Commission Expenses	3,035,753	3,518,735	6,554,488	2,227,843	2,295,623	4,523,466	807,910	1,223,112	2,031,022
4	930000	Miscellaneous General Expenses	153,141	2,829,623	2,982,764	95,205	1,896,668	1,991,873	57,936	932,955	990,891
4	931000	Rents	33,338	1,039,867	1,073,205	23,661	697,012	720,673	9,677	342,855	352,532
4	935000	Maintenance of General Plant	812,823	6,883,889	7,696,712	346,243	4,614,202	4,960,445	466,580	2,269,687	2,736,267
TOTAL ADMIN & GEN OPERATING EXP			5,181,353	62,615,021	67,796,374	3,615,856	41,907,271	45,523,127	1,565,497	20,707,750	22,273,247

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	1,684,468	10,533,125	12,217,593	1,051,829	7,060,248	8,112,077	632,639	3,472,877	4,105,516
E-AMTX		Amortization Expense-General Plant - 303000	0	7,641	7,641	0	4,985	4,985	0	2,656	2,656
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	309,529	5,793,545	6,103,074	306,179	3,883,355	4,189,534	3,350	1,910,190	1,913,540
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	33,816	33,816	0	22,666	22,666	0	11,150	11,150
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,993,997	16,368,127	18,362,124	1,358,008	10,971,254	12,329,262	635,989	5,396,873	6,032,862
		TOTAL ADMIN & GENERAL EXPENSES	7,175,350	78,983,148	86,158,498	4,973,864	52,878,525	57,852,389	2,201,486	26,104,623	28,306,109
		TOTAL EXPENSES BEFORE FIT	165,006,457	673,139,026	838,145,483	111,264,811	440,591,315	551,856,126	53,741,646	232,547,711	286,289,357
		NET OPERATING INCOME (LOSS) BEFORE FIT			170,594,969			105,634,702			64,960,267
E-FIT		FEDERAL INCOME TAX--Normal Accrual			25,027,127			15,737,852			9,289,275
E-FIT		DEFERRED FEDERAL INCOME TAX			15,924,621			9,350,049			6,574,572
E-FIT		AMORTIZED ITC - NOXON			(176,663)			(115,255)			(61,408)
		ELECTRIC NET OPERATING INCOME (LOSS)			129,819,884			80,662,056			49,157,828

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.638%	34.362%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.732%	34.268%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended 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	170,012,799	170,012,799	0	110,916,350	110,916,350	0	59,096,449	59,096,449
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	18,309,500	0	18,309,500	0	0	0	18,309,500	0	18,309,500
1	555550	Non Monetary - Exchange Power	0	(66,937)	(66,937)	0	(43,670)	(43,670)	0	(23,267)	(23,267)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	45,142,258	45,142,258	0	29,450,809	29,450,809	0	15,691,449	15,691,449
1	555710	Intercompany Purchase	0	628,402	628,402	0	409,969	409,969	0	218,433	218,433
TOTAL ACCOUNT 555			18,309,500	215,716,522	234,026,022	0	140,733,458	140,733,458	18,309,500	74,983,064	93,292,564

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 OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months 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	557000	Other Expenses	0	6,023,834	6,023,834	0	3,929,949	3,929,949	0	2,093,885	2,093,885
1	557010	Other Power Supply Expense - Financial	0	4,178,666	4,178,666	0	2,726,162	2,726,162	0	1,452,504	1,452,504
1	557150	Fuel - Economic Dispatch	0	67,242,930	67,242,930	0	43,869,288	43,869,288	0	23,373,642	23,373,642
1	557160	Power Supply Expense - Miscellaneous	0	554,066	554,066	0	361,473	361,473	0	192,593	192,593
99	557161	Unbilled Add-Ons	(280,901)	0	(280,901)	0	0	0	(280,901)	0	(280,901)
1	557170	Broker Fees - Power	0	908,728	908,728	0	592,854	592,854	0	315,874	315,874
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	9,548,366	0	9,548,366	9,548,366	0	9,548,366	0	0	0
99	557270	Other Power Supply Expense - Other Exp	102,543	0	102,543	102,543	0	102,543	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	2,200,969	0	2,200,969	0	0	0	2,200,969	0	2,200,969
99	557390	Idaho PCA Amortization	1,789,786	0	1,789,786	0	0	0	1,789,786	0	1,789,786
1	557395	Optional Renewable Power Expense Offset	0	(130,480)	(130,480)	0	(85,125)	(85,125)	0	(45,355)	(45,355)
1	557610	Other Expenses - Exposure	0	(26,526)	(26,526)	0	(17,306)	(17,306)	0	(9,220)	(9,220)
1	557700	Turbine Gas Bookout Expense	0	4,412,110	4,412,110	0	2,878,461	2,878,461	0	1,533,649	1,533,649
1	557711	Turbine Gas Bookout Offset	0	(4,412,110)	(4,412,110)	0	(2,878,461)	(2,878,461)	0	(1,533,649)	(1,533,649)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	42,083,582	42,083,582	0	27,455,329	27,455,329	0	14,628,253	14,628,253
TOTAL ACCOUNT 557			14,179,465	120,834,860	135,014,265	10,148,407	78,832,624	88,981,031	4,031,058	42,002,176	46,033,234

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-12A
For Twelve Months Ended 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	903000	Customer Records and Collections	1,847,968	6,381,925	8,229,893	1,234,380	4,188,968	5,423,348	613,588	2,192,957	2,806,545
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			1,847,968	6,381,925	8,229,893	1,234,380	4,188,968	5,423,348	613,588	2,192,957	2,806,545

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.638%	34.362%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.706%	35.294%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months 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	908000	Customer Assistance Expense	342,739	299,840	642,579	259,010	196,809	455,819	83,729	103,031	186,760
99	908600	Public Purpose Tariff Rider Expense Offset	25,477,069	0	25,477,069	18,278,102	0	18,278,102	7,198,967	0	7,198,967
99	908610	Limited Income Tax Refund Program	223,651	0	223,651	223,651	0	223,651	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(731,563)	0	(731,563)	(542,387)	0	(542,387)	(189,176)	0	(189,176)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	25,311,896	299,840	25,611,736	18,218,376	196,809	18,415,185	7,093,520	103,031	7,196,551

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.638%	34.362%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT For Twelve Months Ended 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	1,786,230,761	1,162,001,140	624,229,621
	Interest Deduction for FIT Calculation	54,110,601	34,952,994	19,157,607
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended 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	1,008,740,452	657,490,828	351,249,624
E-OPS	Less: Operating & Maintenance Expense	698,612,441	448,361,462	250,250,979
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	74,963,186	51,730,588	23,232,598
E-OTX	Less: Taxes Other than FIT	64,569,856	51,764,076	12,805,780
	Net Operating Income Before FIT	170,594,969	105,634,702	64,960,267
E-INT	Less: Interest Expense	54,110,601	34,952,994	19,157,607
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(190,572)	190,572
E-SCM	Plus: Schedule M Adjustments	(44,461,394)	(25,569,765)	(18,891,629)
	Taxable Net Operating Income	72,022,974	45,302,515	26,720,459
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	25,208,041	15,855,880	9,352,161
1	Production Tax Credit	(180,914)	(118,028)	(62,886)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	25,027,127	15,737,852	9,289,275
E-DTE	Deferred FIT	15,924,621	9,350,049	6,574,572
1	411400 Amortized Investment Tax Credit - Noxon	(176,663)	(115,255)	(61,408)
	Total Net FIT/Deferred FIT	40,775,085	24,972,646	15,802,439

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-12A
For Twelve Months 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	33,725,702	56,078,945	89,804,647	21,871,041	36,878,591	58,749,632	11,854,661	19,200,354	31,055,015
12	997001 Contributions In Aid of Construction	0	1,439,619	1,439,619	0	931,520	931,520	0	508,099	508,099
2	997002 Injuries and Damages	0	(1,705,000)	(1,705,000)	0	(1,119,128)	(1,119,128)	0	(585,872)	(585,872)
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	3,308,796	3,308,796	0	2,217,853	2,217,853	0	1,090,943	1,090,943
99	997007 Idaho PCA	4,477,471	0	4,477,471	0	0	0	4,477,471	0	4,477,471
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	379,144	379,144	0	254,136	254,136	0	125,008	125,008
12	997016 Redemption Expense Amortization	0	977,639	977,639	0	632,591	632,591	0	345,048	345,048
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	(426,913)	0	(426,913)	(845,327)	0	(845,327)	418,414	0	418,414
1	997019 CSS Temporary Service Fees	327,309	0	327,309	55,890	0	55,890	271,419	0	271,419
4	997020 FAS87 Current Pension Accrual	0	(9,530,380)	(9,530,380)	0	(6,388,118)	(6,388,118)	0	(3,142,262)	(3,142,262)
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	(17,411)	(17,411)	0	(9,115)	(9,115)
99	997028 RTO Funding Amortization	5,900	0	5,900	0	0	0	5,900	0	5,900
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	(12,495,584)	(12,495,584)	0	(8,085,393)	(8,085,393)	0	(4,410,191)	(4,410,191)
99	997033 BPA Residential Exchange	(710,515)	0	(710,515)	(590,004)	0	(590,004)	(120,511)	0	(120,511)
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	(382,771)	(382,771)	0	(249,720)	(249,720)	0	(133,051)	(133,051)
99	997043 Washington Deferred Power Costs	9,548,366	0	9,548,366	9,548,366	0	9,548,366	0	0	0
1	997044 Non-Monetary Power Costs	0	(66,937)	(66,937)	0	(43,670)	(43,670)	0	(23,267)	(23,267)
1	997045 Section 199 Manufacturing Deduction	0	(3,021,167)	(3,021,167)	0	(1,971,009)	(1,971,009)	0	(1,050,158)	(1,050,158)
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)	265,675	0	265,675	0	0	0	265,675	0	265,675
12	997048 AFUDC	0	(1,787,078)	(1,787,078)	0	(1,156,347)	(1,156,347)	0	(630,731)	(630,731)
11	997049 Tax Depreciation	0	(125,564,571)	(125,564,571)	0	(81,782,716)	(81,782,716)	0	(43,781,855)	(43,781,855)
99	997050 CS2 Levelized Return	327,675	0	327,675	0	0	0	327,675	0	327,675
99	997051 Wind Generation AFUDC - ID	(11,460)	0	(11,460)	0	0	0	(11,460)	0	(11,460)
4	997052 Noxon Spill	0	(59,377)	(59,377)	0	(38,738)	(38,738)	0	(20,639)	(20,639)
99	997053 Renewable Energy Cert Fees	0	11,188	11,188	0	7,499	7,499	0	3,689	3,689
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended November 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	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	(16,341)	(16,341)	0	(10,953)	(10,953)	0	(5,388)	(5,388)
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	(769,494)	0	(769,494)	(523,558)	0	(523,558)	(245,936)	0	(245,936)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
1	997073	DSIT Amortization - ID	(3,772,398)	0	(3,772,398)	0	0	0	(3,772,398)	0	(3,772,398)
11	997080	Book Transportation Depreciation	0	2,031,611	2,031,611	0	1,323,229	1,323,229	0	708,382	708,382
1	997081	Deferred Compensation	0	283,179	283,179	0	189,812	189,812	0	93,367	93,367
1	997082	Meal Disallowances	0	366,443	366,443	0	245,623	245,623	0	120,820	120,820
1	997083	Paid Time Off	0	422,009	422,009	0	282,868	282,868	0	139,141	139,141
2	997084	Customer Uncollectibles	0	292,552	292,552	0	192,025	192,025	0	100,527	100,527
99	997088	Deferred O&M Colstrip & CS2	(5,808,381)	0	(5,808,381)	(3,733,319)	0	(3,733,319)	(2,075,062)	0	(2,075,062)
99	997089	CNC Transmission	238,919	0	238,919	150,900	0	150,900	88,019	0	88,019
99	997091	LIDAR O&M Reg Def DFIT	(102,679)	0	(102,679)	(102,679)	0	(102,679)	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	116,346	0	116,346	116,346	0	116,346	0	0	0
99	997094	Palouse Wind & Thornton	14,260	0	14,260	14,260	0	14,260	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	43,504,723	(87,966,117)	(44,461,394)	31,421,036	(56,990,801)	(25,569,765)	12,083,687	(30,975,316)	(18,891,629)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.638%	34.362%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.732%	34.268%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.652%	36.348%
E-ALL	11	Book Depreciation	100.000%	65.132%	34.868%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.706%	35.294%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended 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	18,436,411	18,436,411	0	11,944,398	11,944,398	0	6,492,013	6,492,013
99	410100	Deferred Federal Income Tax Expense - Washington	390,288	0	390,288	390,288	0	390,288	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,324,943	0	1,324,943	0	0	0	1,324,943	0	1,324,943
	410100	Total	1,715,231	18,436,411	20,151,642	390,288	11,944,398	12,334,686	1,324,943	6,492,013	7,816,956
14	411100	Deferred Federal Income Tax Expense - Allocated	0	190,830	190,830	0	123,633	123,633	0	67,197	67,197
99	411100	Deferred Federal Income Tax Expense - Washington	(3,108,270)	0	(3,108,270)	(3,108,270)	0	(3,108,270)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,309,581)	0	(1,309,581)	0	0	0	(1,309,581)	0	(1,309,581)
	411100	Total	(4,417,851)	190,830	(4,227,021)	(3,108,270)	123,633	(2,984,637)	(1,309,581)	67,197	(1,242,384)
Total Deferred Federal Income Tax Expense			(2,702,620)	18,627,241	15,924,621	(2,717,982)	12,068,031	9,350,049	15,362	6,559,210	6,574,572

E-ALL	14	Net Allocated Schedule M's	100.000%	64.787%	35.213%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended 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	34,299	34,299	0	22,377	22,377	0	11,922	11,922
1	408140	State Kwh Generation Tax	0	1,517,749	1,517,749	0	990,179	990,179	0	527,570	527,570
1	408150	R&P Property Tax--Production	0	12,256,194	12,256,194	0	7,995,941	7,995,941	0	4,260,253	4,260,253
1	408180	R&P Property Tax--Transmission	0	4,320,601	4,320,601	0	2,818,760	2,818,760	0	1,501,841	1,501,841
1	409100	State Income Tax--Montana & Oregon	0	518,792	518,792	0	338,460	338,460	0	180,332	180,332
TOTAL PRODUCTION & TRANSMISSION			0	18,647,635	18,647,635	0	12,165,717	12,165,717	0	6,481,918	6,481,918
DISTRIBUTION											
99	408110	State Excise Tax	18,444,029	0	18,444,029	18,444,029	0	18,444,029	0	0	0
99	408120	Municipal Occupation & License Tax	19,938,304	0	19,938,304	16,773,572	0	16,773,572	3,164,732	0	3,164,732
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	7,030,355	0	7,030,355	4,380,758	0	4,380,758	2,649,597	0	2,649,597
99	409100	State Income Tax--Idaho	509,477	0	509,477	0	0	0	509,477	0	509,477
TOTAL DISTRIBUTION			45,922,221	0	45,922,221	39,598,359	0	39,598,359	6,323,862	0	6,323,862
TOTAL TAXES OTHER THAN FIT			45,922,221	18,647,635	64,569,856	39,598,359	12,165,717	51,764,076	6,323,862	6,481,918	12,805,780

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-12A
For Twelve Months 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	9,466,667	9,466,667	0	6,176,054	6,176,054	0	3,290,613	3,290,613
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	38,798,075	38,798,075	0	25,311,864	25,311,864	0	13,486,211	13,486,211
1	302000	Franchises & Consents	601,806	44,049,218	44,651,024	601,806	28,737,710	29,339,516	0	15,311,508	15,311,508
1	303000	Misc Intangible Plant- (C-IPL)	153,179	2,029,356	2,182,535	153,179	1,323,952	1,477,131	0	705,404	705,404
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,548,825	27,927,114	29,475,939	1,532,162	18,719,265	20,251,427	16,663	9,207,849	9,224,512
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,030,153	2,030,153	0	1,360,791	1,360,791	0	669,362	669,362
TOTAL INTANGIBLE PLANT			2,303,810	126,300,583	128,604,393	2,287,147	82,934,436	85,221,583	16,663	43,366,147	43,382,810
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,247,807	2,247,807	0	1,466,469	1,466,469	0	781,338	781,338
1	311XXX	Structures & Improvements	0	125,842,200	125,842,200	0	82,099,451	82,099,451	0	43,742,749	43,742,749
1	312000	Boiler Plant	0	170,137,368	170,137,368	0	110,997,619	110,997,619	0	59,139,749	59,139,749
1	313000	Generators	0	6,770	6,770	0	4,417	4,417	0	2,353	2,353
1	314000	Turbogenerator Units	0	51,701,079	51,701,079	0	33,729,784	33,729,784	0	17,971,295	17,971,295
1	315000	Accessory Electric Equipment	0	27,026,441	27,026,441	0	17,632,050	17,632,050	0	9,394,391	9,394,391
1	316000	Miscellaneous Power Plant Equipment	0	15,781,662	15,781,662	0	10,295,956	10,295,956	0	5,485,706	5,485,706
TOTAL STEAM PRODUCTION PLANT			0	392,743,327	392,743,327	0	256,225,746	256,225,746	0	136,517,581	136,517,581
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	56,966,919	56,966,919	0	37,165,218	37,165,218	0	19,801,701	19,801,701
1	331XXX	Structures & Improvements	0	43,647,589	43,647,589	0	28,475,687	28,475,687	0	15,171,902	15,171,902
1	332XXX	Reservoirs, Dams, & Waterways	0	123,631,364	123,631,364	0	80,657,102	80,657,102	0	42,974,262	42,974,262
1	333000	Waterwheels, Turbines, & Generators	0	159,569,556	159,569,556	0	104,103,178	104,103,178	0	55,466,378	55,466,378
1	334000	Accessory Electric Equipment	0	33,991,681	33,991,681	0	22,176,173	22,176,173	0	11,815,508	11,815,508
1	335XXX	Miscellaneous Power Plant Equipment	0	8,087,655	8,087,655	0	5,276,386	5,276,386	0	2,811,269	2,811,269
1	336000	Roads, Railroads, & Bridges	0	2,014,574	2,014,574	0	1,314,308	1,314,308	0	700,266	700,266
TOTAL HYDRAULIC PRODUCTION PLANT			0	427,909,338	427,909,338	0	279,168,052	279,168,052	0	148,741,286	148,741,286
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	16,501,916	16,501,916	0	10,765,850	10,765,850	0	5,736,066	5,736,066
1	342000	Fuel Holders, Producers, & Accessories	0	21,206,205	21,206,205	0	13,834,928	13,834,928	0	7,371,277	7,371,277
1	343000	Prime Movers	0	21,942,164	21,942,164	0	14,315,068	14,315,068	0	7,627,096	7,627,096
1	344000	Generators	0	201,939,012	201,939,012	0	131,745,011	131,745,011	0	70,194,001	70,194,001
1	344010	Generators - Solar	0	124,630	124,630	0	81,309	81,309	0	43,321	43,321
1	345000	Accessory Electric Equipment	0	17,055,701	17,055,701	0	11,127,139	11,127,139	0	5,928,562	5,928,562
1	345010	Accessory Electric Equipment - Solar	0	23,579	23,579	0	15,383	15,383	0	8,196	8,196
1	346000	Miscellaneous Power Plant Equipment	0	1,652,400	1,652,400	0	1,078,026	1,078,026	0	574,374	574,374
TOTAL OTHER PRODUCTION PLANT			0	281,350,774	281,350,774	0	183,553,245	183,553,245	0	97,797,529	97,797,529
TOTAL PRODUCTION PLANT			0	1,102,003,439	1,102,003,439	0	718,947,043	718,947,043	0	383,056,396	383,056,396

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months 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 PLANT:											
1	350XXX	Land & Land Rights	0	19,300,451	19,300,451	0	12,591,614	12,591,614	0	6,708,837	6,708,837
1	352XXX	Structures & Improvements	0	16,789,163	16,789,163	0	10,953,250	10,953,250	0	5,835,913	5,835,913
1	353000	Station Equipment	0	205,558,257	205,558,257	0	134,106,207	134,106,207	0	71,452,050	71,452,050
1	354000	Towers & Fixtures	0	17,122,103	17,122,103	0	11,170,460	11,170,460	0	5,951,643	5,951,643
1	355000	Poles & Fixtures	0	146,235,267	146,235,267	0	95,403,888	95,403,888	0	50,831,379	50,831,379
1	356000	Overhead Conductors & Devices	0	112,753,700	112,753,700	0	73,560,514	73,560,514	0	39,193,186	39,193,186
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	524,566,746	524,566,746	0	342,227,345	342,227,345	0	182,339,401	182,339,401
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	1,869,018	0	1,869,018	167,981	0	167,981	1,701,037	0	1,701,037
99	361000	Structures & Improvements	17,606,411	0	17,606,411	12,394,875	0	12,394,875	5,211,536	0	5,211,536
99	362000	Station Equipment	106,419,791	0	106,419,791	69,373,652	0	69,373,652	37,046,139	0	37,046,139
99	364000	Poles, Towers, & Fixtures	250,209,343	0	250,209,343	153,350,978	0	153,350,978	96,858,365	0	96,858,365
99	365000	Overhead Conductors & Devices	167,853,529	0	167,853,529	103,809,756	0	103,809,756	64,043,773	0	64,043,773
99	366000	Underground Conduit	83,407,602	0	83,407,602	52,135,871	0	52,135,871	31,271,731	0	31,271,731
99	367000	Underground Conductors & Devices	138,421,159	0	138,421,159	89,105,839	0	89,105,839	49,315,320	0	49,315,320
99	368000	Line Transformers	194,885,901	0	194,885,901	129,789,366	0	129,789,366	65,096,535	0	65,096,535
99	369XXX	Services	125,169,005	0	125,169,005	78,417,164	0	78,417,164	46,751,841	0	46,751,841
99	370000	Meters	47,870,667	0	47,870,667	26,916,782	0	26,916,782	20,953,885	0	20,953,885
99	373XXX	Street Light & Signal Systems	35,194,431	0	35,194,431	21,143,658	0	21,143,658	14,050,773	0	14,050,773
TOTAL DISTRIBUTION PLANT			1,173,491,488	0	1,173,491,488	739,946,860	0	739,946,860	433,544,628	0	433,544,628
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	11,546,958	49,365,953	60,912,911	5,704,511	33,089,505	38,794,016	5,842,447	16,276,448	22,118,895
4	391XXX	Office Furniture & Equipment	1,762,962	35,717,537	37,480,499	1,752,585	23,941,108	25,693,693	10,377	11,776,429	11,786,806
4	392XXX	Transportation Equipment	12,454,498	7,981,493	20,435,991	8,949,840	5,349,915	14,299,755	3,504,658	2,631,578	6,136,236
4	393000	Stores Equipment	286,487	1,614,501	1,900,988	123,422	1,082,184	1,205,606	163,065	532,317	695,382
4	394000	Tools, Shop & Garage Equipment	1,561,820	6,307,146	7,868,966	-1,182,720	4,227,617	5,410,337	379,100	2,079,529	2,458,629
4	395000	Laboratory Equipment	284,620	1,177,877	1,462,497	185,772	789,519	975,291	98,848	388,358	487,206
4	396XXX	Power Operated Equipment	27,521,717	10,289,716	37,811,433	16,987,819	6,897,094	23,884,913	10,533,898	3,392,622	13,926,520
4	397XXX	Communications Equipment	13,611,439	49,549,044	63,160,483	7,697,523	33,212,229	40,909,752	5,913,916	16,336,815	22,250,731
4	398000	Miscellaneous Equipment	2,404	302,222	304,626	45	202,576	202,621	2,359	99,646	102,005
TOTAL GENERAL PLANT			70,109,376	165,400,576	235,509,952	42,954,503	110,866,353	153,820,856	27,154,873	54,534,223	81,689,096
TOTAL PLANT IN SERVICE			1,245,904,674	1,918,271,344	3,164,176,018	785,188,510	1,254,975,177	2,040,163,687	460,716,164	663,296,167	1,124,012,331

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

Report ID:
 E-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(274,288,815)	(274,288,815)	0	(178,946,023)	(178,946,023)	0	(95,342,792)	(95,342,792)
E-ADEP		Hydro Production Plant	0	(110,791,496)	(110,791,496)	0	(72,280,372)	(72,280,372)	0	(38,511,124)	(38,511,124)
E-ADEP		Other Production Plant	0	(74,730,619)	(74,730,619)	0	(48,754,256)	(48,754,256)	0	(25,976,363)	(25,976,363)
E-ADEP		Transmission Plant	0	(178,125,435)	(178,125,435)	0	(116,209,034)	(116,209,034)	0	(61,916,401)	(61,916,401)
E-ADEP		Distribution Plant	(357,028,472)	0	(357,028,472)	(220,249,688)	0	(220,249,688)	(136,778,784)	0	(136,778,784)
E-ADEP		General Plant	(20,882,593)	(58,524,235)	(79,406,828)	(11,723,120)	(39,228,209)	(50,951,329)	(9,159,473)	(19,296,026)	(28,455,499)
		TOTAL ACCUMULATED DEPRECIATION	(377,911,065)	(696,460,600)	(1,074,371,665)	(231,972,808)	(455,417,894)	(687,390,702)	(145,938,257)	(241,042,706)	(386,980,963)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(6,498,598)	(6,498,598)	0	(4,239,685)	(4,239,685)	0	(2,258,913)	(2,258,913)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(79,381)	0	(79,381)	(79,381)	0	(79,381)	0	0	0
E-AAAMT		General Plant - 303000	0	(33,394)	(33,394)	0	(21,786)	(21,786)	0	(11,608)	(11,608)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(262,274)	(14,858,979)	(15,121,253)	(261,086)	(9,959,825)	(10,220,911)	(1,188)	(4,899,154)	(4,900,342)
E-AAAMT		General Plant - 390200, 396200	(120,801)	(141,537)	(262,338)	(117,232)	(94,870)	(212,102)	(3,569)	(46,667)	(50,236)
		TOTAL ACCUMULATED AMORTIZATION	(462,456)	(21,532,508)	(21,994,964)	(457,699)	(14,316,166)	(14,773,865)	(4,757)	(7,216,342)	(7,221,099)
		TOTAL ACCUMULATED DEPR/AMORT	(378,373,521)	(717,993,108)	(1,096,366,629)	(232,430,507)	(469,734,060)	(702,164,567)	(145,943,014)	(248,259,048)	(394,202,062)
		NET ELECTRIC UTILITY PLANT before DFIT	867,531,153	1,200,278,236	2,067,809,389	552,758,003	785,241,117	1,337,999,120	314,773,150	415,037,119	729,810,269
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	(401,803)	(401,803)	0	(262,136)	(262,136)	0	(139,667)	(139,667)
12		ADFIT - Electric Plant In Service (282900)	0	(276,087,159)	(276,087,159)	0	(178,644,957)	(178,644,957)	0	(97,442,202)	(97,442,202)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(25,397,154)	(25,397,154)	0	(17,023,458)	(17,023,458)	0	(8,373,696)	(8,373,696)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(253,890)	(253,890)	0	(170,180)	(170,180)	0	(83,710)	(83,710)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	(3,313,333)	(3,313,333)	0	(2,161,618)	(2,161,618)	0	(1,151,715)	(1,151,715)
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	(13,579,326)	(13,579,326)	0	(8,859,152)	(8,859,152)	0	(4,720,174)	(4,720,174)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,811,282)	(4,811,282)	0	(3,113,188)	(3,113,188)	0	(1,698,094)	(1,698,094)
		TOTAL ACCUMULATED DFIT	0	(324,543,947)	(324,543,947)	0	(210,691,369)	(210,691,369)	0	(113,852,578)	(113,852,578)
		NET ELECTRIC UTILITY PLANT	867,531,153	875,734,289	1,743,265,442	552,758,003	574,549,748	1,127,307,751	314,773,150	301,184,541	615,957,691

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%	64.706%	35.294%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID: E-APL-12A

AVIATION UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	867,531,153	875,734,289	1,743,265,442	552,758,003	574,549,748	1,127,307,751	314,773,150	301,184,541	615,957,691
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	0	(681)	(681)	0	(456)	(456)	0	(225)	(225)
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	239	239	0	160	160	0	79	79
99	Colstrip 3 AFUDC Reallocation	0	0	0	(1,124,570)	0	(1,124,570)	1,124,570	0	1,124,570
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)	(2,517,441)	0	(2,517,441)	(806,796)	0	(806,796)	(1,710,645)	0	(1,710,645)
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)	6,784,982	0	6,784,982	4,358,551	0	4,358,551	2,426,431	0	2,426,431
99	ADFIT - Kettle Falls Disallowed (190420)	364,198	0	364,198	364,198	0	364,198	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)	1,055,071	0	1,055,071	0	0	0	1,055,071	0	1,055,071
99	ADFIT - Boulder Park Disallowed (190040)	540,725	0	540,725	0	0	0	540,725	0	540,725
99	Investment in WNP3 Exchange Power (124900, 124930)	17,762,331	0	17,762,331	17,762,331	0	17,762,331	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(3,192,191)	0	(3,192,191)	(3,192,191)	0	(3,192,191)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,293,005	0	1,293,005	1,293,005	0	1,293,005	0	0	0
99	CDA Lake Settlement - ID (186382)	258,124	0	258,124	0	0	0	258,124	0	258,124
99	ADFIT - CDA Lake Settlement - Direct (283382)	(542,897)	0	(542,897)	(452,553)	0	(452,553)	(90,344)	0	(90,344)
99	CDA CDR Fund - Direct (182324)	94,053	0	94,053	94,053	0	94,053	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	(32,919)	0	(32,919)	(32,919)	0	(32,919)	0	0	0
99	Spokane River Relicensing (182322)	668,291	0	668,291	619,986	0	619,986	48,305	0	48,305
99	ADFIT - Spokane River Relicensing (283322)	(233,879)	0	(233,879)	(216,977)	0	(216,977)	(16,902)	0	(16,902)
99	Spokane River PM&Es (182323)	618,651	0	618,651	393,686	0	393,686	224,965	0	224,965
99	ADFIT - Spokane River PM&Es (283323)	(216,551)	0	(216,551)	(137,813)	0	(137,813)	(78,738)	0	(78,738)
99	Montana Riverbed Settlement (186360)	4,664,146	0	4,664,146	3,101,182	0	3,101,182	1,562,964	0	1,562,964
99	ADFIT - Montana Riverbed Settlement (283365)	(1,632,451)	0	(1,632,451)	(1,085,414)	0	(1,085,414)	(547,037)	0	(547,037)
99	Lancaster Generation (182312)	4,760,000	0	4,760,000	4,760,000	0	4,760,000	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,666,000)	0	(1,666,000)	(1,666,000)	0	(1,666,000)	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)	309	0	309	309	0	309	0	0	0
99	ADFIT - Palouse Wind & Thornton Sw St (283810)	(108)	0	(108)	(108)	0	(108)	0	0	0
4	Customer Advances (252000)	(875,807)	(1,935)	(877,742)	(236,365)	(1,297)	(237,662)	(639,442)	(638)	(640,080)
99	Customer Deposits (235199)	(3,151,887)	0	(3,151,887)	(3,151,887)	0	(3,151,887)	0	0	0
C-WKC	Working Capital	18,188,000	7,307,293	25,495,293	18,188,000	0	18,188,000	0	7,307,293	7,307,293
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	35,660,403	7,304,916	42,965,319	34,694,982	(1,593)	34,693,389	965,421	7,306,509	8,271,930
	NET RATE BASE	903,191,556	883,039,205	1,786,230,761	587,452,985	574,548,155	1,162,001,140	315,738,571	308,491,050	624,229,621

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%	64.706%	35.294%
E-ALL	13	Net Electric General Plant	100.000%	65.898%	34.102%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended 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)	10,705,924	10,705,924			10,705,924	10,705,924		6,984,545	6,984,545		3,721,379	3,721,379	
1	Hydro (ED-AN)	8,951,737	8,951,737			8,951,737	8,951,737		5,840,113	5,840,113		3,111,624	3,111,624	
1	Other (ED-AN)	8,352,726	8,352,726			8,352,726	8,352,726		5,449,318	5,449,318		2,903,408	2,903,408	
Total Electric Production		28,010,387	28,010,387			28,010,387	28,010,387		18,273,976	18,273,976		9,736,411	9,736,411	
Electric Transmission														
1	ED-AN	10,687,531	10,687,531			10,687,531	10,687,531		6,972,545	6,972,545		3,714,986	3,714,986	
Total Electric Transmission		10,687,531	10,687,531			10,687,531	10,687,531		6,972,545	6,972,545		3,714,986	3,714,986	
Electric Distribution														
	ED-ID	11,218,672	11,218,672			11,218,672	11,218,672					11,218,672	11,218,672	
	ED-WA	20,486,099	20,486,099			20,486,099	20,486,099	20,486,099		20,486,099				
Total Electric Distribution		31,704,771	31,704,771			31,704,771	31,704,771	20,486,099		20,486,099		11,218,672	11,218,672	
Gas Underground Storage														
	GD-AN	624,538	624,538											
	GD-OR	112,350		112,350										
Total Gas Underground Storage		736,888	624,538	112,350										
Gas Distribution														
	GD-AN	48,522	48,522											
	GD-ID	3,650,602	3,650,602											
	GD-WA	6,931,439	6,931,439											
	GD-OR	3,780,289		3,780,289										
Total Gas Distribution		14,410,852	10,630,563	3,780,289										
General Plant														
4	ED-AN	2,590,618	2,590,618			2,590,618	2,590,618		1,736,465	1,736,465		854,153	854,153	
	ED-ID	300,199	300,199			300,199	300,199				300,199		300,199	
	ED-WA	933,569	933,569			933,569	933,569	933,569		933,569				
7,4	CD-AA	10,646,724	7,670,326	2,117,527	858,871	7,670,326	7,670,326		5,141,343	5,141,343		2,528,983	2,528,983	
9,4	CD-AN	346,018	272,181	73,837		272,181	272,181		182,440	182,440		89,741	89,741	
9	CD-ID	422,624	332,440	90,184		332,440	332,440				332,440		332,440	
9	CD-WA	150,341	118,260	32,081		118,260	118,260	118,260		118,260				
8	GD-AA	166,645		118,869	47,776									
	GD-AN	31,923		31,923										
	GD-ID	73,443		73,443										
	GD-WA	248,447		248,447										
	GD-OR	255,274		255,274										
Total General Plant		16,165,825	12,217,593	2,786,311	1,161,921	1,684,468	10,533,125	12,217,593	1,051,829	7,060,248	8,112,077	632,639	3,472,877	4,105,516
Total Depreciation Expense		101,716,254	82,620,282	14,041,412	5,054,560	33,389,239	49,231,043	82,620,282	21,537,928	32,306,769	53,844,697	11,851,311	16,924,274	28,775,585

Allocation Ratios:						Jurisdiction -			
Service -		Electric	Gas-North	Gas-South			Washington		Idaho
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	Production/Transmission Ratio	65.240%		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-12A
For Twelve Months 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	917,842	917,842		917,842	917,842		598,800	598,800		319,042	319,042			
1	Misc Intangible Plt (303000)	ED-AN	95,058	95,058		95,058	95,058		62,016	62,016		33,042	33,042			
Total Production/Transmission			1,012,900	1,012,900		1,012,900	1,012,900		660,816	660,816		352,084	352,084			
Distribution																
	Franchises (302000)	ED-WA	24,091	24,091		24,091	24,091		24,091	24,091						
	Misc Intangible Plt (303000)	ED-WA	2,843	2,843		2,843	2,843		2,843	2,843						
Total Distribution			26,934	26,934		26,934	26,934		26,934	26,934						
General Plant - 303000																
9,1		CD-AN	9,714	7,641	2,073		7,641	7,641		4,985	4,985		2,656	2,656		
		GD-ID	3,931		3,931											
		GD-WA	23,199		23,199											
		GD-OR	7,771			7,771										
Total General Plant - 303000			44,615	7,641	29,203	7,771	7,641	7,641		4,985	4,985		2,656	2,656		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	7,740,359	5,576,464	1,539,480	624,415		5,576,464	5,576,464	3,737,848	3,737,848		1,838,616	1,838,616		
4		ED-AN	217,081	217,081				217,081	217,081	145,507	145,507		71,574	71,574		
		ED-ID	3,350	3,350				3,350	3,350			3,350		3,350		
		ED-WA	306,179	306,179				306,179	306,179	306,179	306,179					
8		GD-AA	361,741		258,033	103,708										
		GD-AN	2,325		2,325											
		GD-OR	5,279			5,279										
Total Miscellaneous IT Intangible Plt - 3031XX			8,636,314	6,103,074	1,799,838	733,402		309,529	5,793,545	6,103,074	306,179	3,883,355	4,189,534	3,350	1,910,190	1,913,540
Gas Underground Storage																
		GD-AN	227		227											
Total Gas Underground Storage			227		227											
General Plant - 390200, 396200																
7,4		CD-AA	34,241	24,669	6,810	2,762		24,669	24,669	16,535	16,535		8,134	8,134		
4		ED-AN	9,147	9,147				9,147	9,147	6,131	6,131		3,016	3,016		
		GD-OR	4,420			4,420										
Total General Plant - 390200, 396200			47,808	33,816	6,810	7,182		33,816	33,816	22,666	22,666		11,150	11,150		
Total Amortization Expense			9,768,798	7,184,365	1,836,078	748,355		336,463	6,847,902	7,184,365	333,113	4,571,822	4,904,935	3,350	2,276,080	2,279,430

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended 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)	(274,288,815)	(274,288,815)			(274,288,815)	(274,288,815)		(178,946,023)	(178,946,023)		(95,342,792)	(95,342,792)		
1	Hydro (ED-AN)	(110,791,496)	(110,791,496)			(110,791,496)	(110,791,496)		(72,280,372)	(72,280,372)		(38,511,124)	(38,511,124)		
1	Other (ED-AN)	(74,730,619)	(74,730,619)			(74,730,619)	(74,730,619)		(48,754,256)	(48,754,256)		(25,976,363)	(25,976,363)		
Total Electric Production		(459,810,930)	(459,810,930)			(459,810,930)	(459,810,930)		(299,980,651)	(299,980,651)		(159,830,279)	(159,830,279)		
Electric Transmission															
1	ED-AN	(178,125,435)	(178,125,435)			(178,125,435)	(178,125,435)		(116,209,034)	(116,209,034)		(61,916,401)	(61,916,401)		
Total Electric Transmission		(178,125,435)	(178,125,435)			(178,125,435)	(178,125,435)		(116,209,034)	(116,209,034)		(61,916,401)	(61,916,401)		
Electric Distribution															
	ED-ID	(136,778,784)	(136,778,784)			(136,778,784)	(136,778,784)					(136,778,784)	(136,778,784)		
	ED-WA	(220,249,688)	(220,249,688)			(220,249,688)	(220,249,688)		(220,249,688)	(220,249,688)					
Total Electric Distribution		(357,028,472)	(357,028,472)			(357,028,472)	(357,028,472)		(220,249,688)	(220,249,688)		(136,778,784)	(136,778,784)		
Gas Underground Storage															
	GD-AN	(12,115,254)		(12,115,254)											
	GD-OR	(343,164)				(343,164)									
Total Gas Underground Storage		(12,458,418)		(12,115,254)		(343,164)									
Gas Distribution															
	GD-AN	(1,427,833)		(1,427,833)											
	GD-ID	(51,208,135)		(51,208,135)											
	GD-WA	(101,217,630)		(101,217,630)											
	GD-OR	(86,329,022)				(86,329,022)									
Total Gas Distribution		(240,182,620)		(153,853,598)		(86,329,022)									
General Plant															
4	ED-AN	(32,546,865)	(32,546,865)				(32,546,865)		(21,815,838)	(21,815,838)		(10,731,027)	(10,731,027)		
	ED-ID	(5,658,813)	(5,658,813)			(5,658,813)	(5,658,813)				(5,658,813)		(5,658,813)		
	ED-WA	(10,135,891)	(10,135,891)			(10,135,891)	(10,135,891)	(10,135,891)		(10,135,891)					
7,4	CD-AA	(24,384,607)	(17,567,647)	(4,849,854)	(1,967,106)		(17,567,647)		(11,775,418)	(11,775,418)		(5,792,229)	(5,792,229)		
9,4	CD-AN	(10,691,095)	(8,409,723)	(2,281,372)			(8,409,723)		(5,636,953)	(5,636,953)		(2,772,770)	(2,772,770)		
9	CD-ID	(4,450,312)	(3,500,660)	(949,652)			(3,500,660)				(3,500,660)		(3,500,660)		
9	CD-WA	(2,017,809)	(1,587,229)	(430,580)			(1,587,229)								
8	GD-AA	(1,217,951)		(868,777)	(349,174)										
	GD-AN	(866,129)		(866,129)											
	GD-ID	(945,559)		(945,559)											
	GD-WA	(2,249,637)		(2,249,637)											
	GD-OR	(3,438,488)			(3,438,488)										
Total General Plant		(98,603,156)	(79,406,828)	(13,441,560)	(5,754,768)		(20,882,593)	(58,524,235)	(79,406,828)	(11,723,120)	(39,228,209)	(50,951,329)	(9,159,473)	(19,296,026)	(28,455,499)
Total Accumulated Depreciation		(1,346,209,031)	(1,074,371,665)	(179,410,412)	(92,426,954)		(377,911,065)	(696,460,600)	(1,074,371,665)	(231,972,808)	(455,417,894)	(687,390,702)	(145,938,257)	(241,042,706)	(386,980,963)
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-12A
For Twelve Months 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	Dirctct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	(5,932,183)	(5,932,183)		(5,932,183)	(5,932,183)		(3,870,156)	(3,870,156)		(2,062,027)	(2,062,027)	
1	Misc Intangible Plt (303000)	ED-AN	(566,415)	(566,415)		(566,415)	(566,415)		(369,529)	(369,529)		(196,886)	(196,886)	
Total Production/Transmission			(6,498,598)	(6,498,598)		(6,498,598)	(6,498,598)		(4,239,685)	(4,239,685)		(2,258,913)	(2,258,913)	
Distribution														
	Franchises (302000)	ED-WA	(58,696)	(58,696)		(58,696)	(58,696)		(58,696)	(58,696)				
	Misc Intangible Plt (303000)	ED-WA	(20,685)	(20,685)		(20,685)	(20,685)		(20,685)	(20,685)				
Total Distribution			(79,381)	(79,381)		(79,381)	(79,381)		(79,381)	(79,381)				
General Plant - 303000														
9,1		CD-AN	(42,453)	(33,394)	(9,059)		(33,394)	(33,394)		(21,786)	(21,786)	(11,608)	(11,608)	
		GD-ID	(40,637)		(40,637)									
		GD-WA	(80,518)		(80,518)									
		GD-OR	(44,155)			(44,155)								
Total General Plant - 303000			(207,763)	(33,394)	(130,214)	(44,155)		(33,394)	(33,394)		(21,786)	(21,786)	(11,608)	(11,608)
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	(19,515,155)	(14,059,498)	(3,881,369)	(1,574,288)		(14,059,498)	(14,059,498)		(9,423,941)	(9,423,941)	(4,635,557)	(4,635,557)
4		ED-AN	(799,481)	(799,481)				(799,481)	(799,481)		(535,884)	(535,884)	(263,597)	(263,597)
		ED-ID	(1,188)	(1,188)			(1,188)	(1,188)				(1,188)	(1,188)	
		ED-WA	(261,086)	(261,086)			(261,086)	(261,086)		(261,086)	(261,086)			
8		GD-AA	(556,698)		(397,098)	(159,600)								
		GD-AN	(13,875)		(13,875)									
		GD-OR	(45,657)			(45,657)								
Total Miscellaneous IT Intangible Plant - 3031XX			(21,193,140)	(15,121,253)	(4,292,342)	(1,779,545)		(14,858,979)	(14,858,979)		(9,959,825)	(10,220,911)	(1,188)	(4,899,154)
Gas Underground Storage														
		GD-AN	(239,271)		(239,271)									
Total Gas Underground Storage			(239,271)		(239,271)									
General Plant - 390200, 396200														
7,4		CD-AA	(142,398)	(102,589)	(28,322)	(11,487)		(102,589)	(102,589)		(68,764)	(68,764)	(33,825)	(33,825)
9		CD-ID	(4,537)	(3,569)	(968)		(3,569)	(3,569)				(3,569)	(3,569)	
9		CD-WA	(8,332)	(6,554)	(1,778)		(6,554)	(6,554)		(6,554)	(6,554)			
4		ED-AN	(38,948)	(38,948)			(38,948)	(38,948)		(26,106)	(26,106)	(12,842)	(12,842)	
		ED-WA	(110,678)	(110,678)			(110,678)	(110,678)		(110,678)	(110,678)			
		GD-WA	(1,863)		(1,863)									
		GD-OR	(46,656)			(46,656)								
Total General Plant - 390200, 396200			(353,412)	(262,338)	(32,931)	(58,143)		(141,537)	(141,537)		(94,870)	(212,102)	(3,569)	(46,667)
Total Accumulated Amortization			(28,571,565)	(21,994,964)	(4,694,758)	(1,881,843)		(21,532,508)	(21,532,508)		(14,316,166)	(14,773,865)	(4,757)	(7,216,342)
Allocation Ratios:														
Service -			Electric	Gas-North	Gas-South		Jurisdiction -		Washington		Idaho			
7	Elec/Gas North/Oregon 4-Factor		72.044%	19.889%	8.067%	1	Production/Transmission Ratio		65.240%		34.760%			
8	Gas North/Oregon 4-Factor		0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio		67.029%		32.971%			
9	Elec/Gas North 4-Factor		78.661%	21.339%	0.000%									

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended 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
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	472,075	0	472,075	
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	5,741,640	483,835	1,961,226	3,296,579	5,741,640	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,882,118	0	0	0	0	1,882,118	0	0	1,882,118	0	0	
99		GD-OR / AS	3,332,669	0	0	0	0	0	0	0	3,332,669	0	3,332,669	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	58,055,012	0	0	41,825,153	41,825,153	0	0	11,546,561	11,546,561	0	4,683,298	
9		CD-WA / ID / AN	16,966,627	5,220,676	3,881,221	4,244,221	13,346,118	1,416,255	1,052,890	1,151,364	3,620,509	0	0	
		TOTAL ACCOUNT	85,978,066	5,704,511	5,842,447	49,365,953	60,912,911	3,298,373	1,052,890	12,697,925	17,049,188	3,332,669	4,683,298	8,015,967
391XXX Office Furniture & Equipment														
99		ED-WA / ID / AN	4,096,944	1,752,585	10,377	2,333,982	4,096,944	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,576	0	0	0	0	0	0	3,576	3,576	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	439,629	0	0	0	0	0	0	313,592	313,592	0	126,037	
7		CD-AA	46,288,276	0	0	33,347,926	33,347,926	0	0	9,206,275	9,206,275	0	3,734,075	
9		CD-WA / ID / AN	45,294	0	0	35,629	35,629	0	0	9,665	9,665	0	0	
		TOTAL ACCOUNT	50,873,719	1,752,585	10,377	35,717,537	37,480,499	0	0	9,533,108	9,533,108	0	3,860,112	3,860,112
392XXX Transportation Equipment														
99		ED-WA / ID / AN	17,126,386	7,792,719	2,917,503	6,416,164	17,126,386	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,919,946	0	0	0	0	4,276,213	1,583,802	1,059,931	6,919,946	0	0	
99		GD-OR / AS	2,406,063	0	0	0	0	0	0	0	2,406,063	0	2,406,063	
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	3,722,199	1,157,122	587,155	1,183,642	2,927,919	313,902	159,282	321,096	794,280	0	0	
		TOTAL ACCOUNT	30,704,391	8,949,841	3,504,658	7,981,493	20,435,992	4,590,115	1,743,084	1,486,398	7,819,597	2,406,063	42,739	2,448,802

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	1,914,110	112,683	148,320	1,244,655	1,505,658	30,568	40,236	337,648	408,452	0	0	
		TOTAL ACCOUNT	2,450,937	123,422	163,065	1,614,500	1,900,987	114,839	40,236	337,648	492,723	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,270,869	1,154,303	371,904	1,744,662	3,270,869	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,063,365	0	0	0	0	1,193,394	445,262	424,709	2,063,365	0	0	
99		GD-OR / AS	912,569	0	0	0	0	0	0	0	0	912,569	912,569	
8		GD-AA	1,246,940	0	0	0	0	0	0	889,455	889,455	0	357,485	
7		CD-AA	6,016,346	0	0	4,334,416	4,334,416	0	0	1,196,591	1,196,591	0	485,339	
9		CD-WA / ID / AN	335,213	28,418	7,196	228,068	263,682	7,709	1,952	61,870	71,531	0	0	
		TOTAL ACCOUNT	13,845,302	1,182,721	379,100	6,307,146	7,868,967	1,201,103	447,214	2,572,625	4,220,942	912,569	842,824	1,755,393
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,050,692	176,177	95,785	778,730	1,050,692	0	0	0	0	0	0	
99		GD-WA / ID / AN	211,253	0	0	0	0	68,747	22,421	120,085	211,253	0	0	
99		GD-OR / AS	189,699	0	0	0	0	0	0	0	0	189,699	189,699	
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	197,773	9,595	3,063	142,912	155,570	2,603	831	38,769	42,203	0	0	
		TOTAL ACCOUNT	2,087,634	185,772	98,848	1,177,876	1,462,496	71,350	23,252	288,479	383,081	189,699	52,358	242,057
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	36,193,674	16,708,203	10,126,281	9,359,190	36,193,674	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,206,104	0	0	0	0	2,660,553	803,623	741,928	4,206,104	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	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	1,549,190	279,616	407,616	531,376	1,218,608	75,854	110,577	144,151	330,582	0	0	
		TOTAL ACCOUNT	42,546,838	16,987,819	10,533,897	10,289,716	37,811,432	2,736,407	914,200	996,271	4,646,878	43,834	44,694	88,528

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	45,192,108	7,332,333	2,731,994	35,127,781	45,192,108	0	0	0	0	0	0	0
99		GD-WA / ID / AN	985,467	0	0	0	0	544,739	440,728	0	985,467	0	0	0
99		GD-OR / AS	956,268	0	0	0	0	0	0	0	0	956,268	0	956,268
8		GD-AA	992,923	0	0	0	0	0	0	708,262	708,262	0	284,661	284,661
7		CD-AA	11,996,360	0	0	8,642,658	8,642,658	0	0	2,385,956	2,385,956	0	967,746	967,746
9		CD-WA / ID / AN	11,855,578	365,190	3,181,922	5,778,604	9,325,716	99,068	863,186	1,567,608	2,529,862	0	0	0
		TOTAL ACCOUNT	71,978,704	7,697,523	5,913,916	49,549,043	63,160,482	643,807	1,303,914	4,661,826	6,609,547	956,268	1,252,407	2,208,675
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	18,679	0	2,299	16,380	18,679	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	391,236	0	0	281,862	281,862	0	0	77,813	77,813	0	31,561	31,561
9		CD-WA / ID / AN	5,193	45	60	3,980	4,085	12	16	1,080	1,108	0	0	0
		TOTAL ACCOUNT	417,475	45	2,359	302,222	304,626	12	16	78,893	78,921	2,367	31,561	33,928
		TOTAL GENERAL PLANT	307,362,416	42,954,505	27,154,871	165,400,573	235,509,949	13,233,615	5,618,105	33,500,215	52,351,935	8,372,771	11,127,761	19,500,532

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended November 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,029,887	153,179	0	1,876,708	2,029,887	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,139,200	0	0	0	0	964,981	174,219	0	1,139,200	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	3,773,271	153,179	0	2,029,356	2,182,535	964,981	174,219	41,410	1,180,610	410,126	0	410,126
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,422,251	1,532,162	16,663	873,426	2,422,251	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	1,811,347	0	0	0	0	0	0	1,292,052	1,292,052	0	519,295	519,295
7		CD-AA	37,551,618	0	0	27,053,688	27,053,688	0	0	7,468,641	7,468,641	0	3,029,289	3,029,289
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	41,831,656	1,532,162	16,663	27,927,114	29,475,939	0	0	8,760,693	8,760,693	46,440	3,548,584	3,595,024
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	248,892	0	0	248,892	248,892	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	3,735	0	0	0	0	0	0	2,664	2,664	0	1,071	1,071
7		CD-AA	2,472,462	0	0	1,781,260	1,781,260	0	0	491,748	491,748	0	199,454	199,454
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,745,657	0	0	2,030,152	2,030,152	0	0	513,749	513,749	1,231	200,525	201,756
		TOTAL	48,350,584	1,685,341	16,663	31,986,622	33,688,626	964,981	174,219	9,315,852	10,455,052	457,797	3,749,109	4,206,906

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-12A
For Twelve Months 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	(33,219,113)	(23,932,378)	(6,606,949)	(2,679,786)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,862,138)	(1,464,776)	(397,362)	0
7	283750	CD-AA	(352,410)	(253,890)	(70,091)	(28,429)
		Total	(35,433,661)	(25,651,044)	(7,074,402)	(2,708,215)

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
COMMON WORKING CAPITAL
 For Twelve Months Ended November 30, 2012
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		701,531	701,531		701,531	701,531		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,035,189	1,035,189		1,035,189	1,035,189		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,090,690	6,090,690		4,790,556	4,790,556		1,300,134	1,300,134
1	154300	PLANT MATERIALS & OPER SUP-CS2		287,613	287,613		226,218	226,218		61,395	61,395
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		701,264	701,264		551,570	551,570		149,694	149,694
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		3,388	3,388		2,665	2,665		723	723
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		155	155		122	122		33	33
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(709)	(709)		(558)	(558)		(151)	(151)
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000	0		0
TOTAL			18,188,000	8,819,121	27,007,121	18,188,000	7,307,293	25,495,293	0	1,511,828	1,511,828

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%