

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	21,134,316	12,933,151	8,201,165
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	21,134,316	12,933,151	8,201,165
G-APL		Gas Net Adjusted Rate Base	316,494,203	207,226,437	109,267,766
		RATE OF RETURN	6.678%	6.241%	7.506%

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11-01-2011	100.000%	69.580%	30.420%
2	Input	Number of Customers	10-31-2012	224,555	149,167	75,388
		Percent		100.000%	66.428%	33.572%
3	G-OPS	Direct Distribution Operating Expense		9,973,980	6,853,743	3,120,237
		Percent		100.000%	68.716%	31.284%
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		Direct O & M Accounts 798 - 894		4,111,478	2,773,192	1,338,286
		Direct O & M Accounts 901 - 935		14,127,845	10,042,316	4,085,529
		Total		18,239,323	12,815,508	5,423,815
		Percentage		100.000%	70.263%	29.737%
		Direct Labor				
		Amount: Accounts 798 - 894		6,075,404	3,914,087	2,161,317
		Amount: Accounts 901 - 935		2,672,735	2,070,415	602,320
		Total		8,748,139	5,984,502	2,763,637
		Percentage		100.000%	68.409%	31.591%
		Total Number of Customers		224,556	149,161	75,395
		Percentage		100.000%	66.425%	33.575%
		Total Direct Plant		308,463,462	201,271,418	107,192,044
		Percentage		100.000%	65.250%	34.750%
4		Total Four Factor Allocators		400.000%	270.346%	129.654%
		Percent		100.000%	67.587%	32.413%

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For Twelve Months Ended October 31, 2012 Average of Monthly Averages Basis	

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6	Input	Actual Therms Purchased Percent	10-31-2012	251,983,631 100.000%	174,277,077 69.162%	77,706,554 30.838%	
	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	XXXXXX
		Adjustments		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	XXXXXX
		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%	288.177%	79.555%	32.268%
7		Average (CD AA)		100.000%	72.044%	19.889%	8.067%

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Input	Gas North/Oregon 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 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	XXXXXX
	Total		27,793,832	0	21,930,422	5,863,410
	Percentage		100.000%	0.000%	78.904%	21.096%
	Direct Labor Accts 580 - 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	XXXXXX
	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%
8	Average (GD AA)		100.000%	0.000%	71.331%	28.669%
Input	Elec/Gas North 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 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 580 - 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%

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GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	12-31-2010	100.000%	0.000%	80.500%	19.500%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	12-31-2011	378,337,806	254,537,052	123,800,754	
			100.000%	67.278%	32.722%	
11	Book Depreciation Percent		13,986,585	9,225,832	4,760,753	
			100.000%	65.962%	34.038%	
12	Net Gas Plant (before DFIT) Percent		364,522,235	239,350,439	125,171,796	
			100.000%	65.661%	34.339%	
13	G-PLT Net Gas General Plant Percent		65,333,977	44,258,054	21,075,923	
			100.000%	67.741%	32.259%	
14	Net Allocated Schedule M's Percent		-21,615,719	-14,176,091	-7,439,628	
			100.000%	65.582%	34.418%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended October 31, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	144,896,177	0	144,896,177	99,516,196	0	99,516,196	45,379,981	0	45,379,981
99	4812XX	Commercial - Firm & Interruptible	73,436,212	0	73,436,212	51,758,450	0	51,758,450	21,677,762	0	21,677,762
99	4813XX	Industrial-Firm	3,146,016	0	3,146,016	1,635,875	0	1,635,875	1,510,141	0	1,510,141
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	284,009	0	284,009	252,667	0	252,667	31,342	0	31,342
99	499XXX	Unbilled Revenue	(739,129)	0	(739,129)	(544,450)	0	(544,450)	(194,679)	0	(194,679)
		TOTAL SALES TO ULTIMATE CUSTOMERS	221,023,285	0	221,023,285	152,618,738	0	152,618,738	68,404,547	0	68,404,547
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	99,344,971	0	99,344,971	67,699,745	0	67,699,745	31,645,226	0	31,645,226
99	488000	Miscellaneous Service Revenues	30,608	0	30,608	18,411	0	18,411	12,197	0	12,197
99	489300	Transportation For Others	4,111,475	0	4,111,475	3,692,942	0	3,692,942	418,533	0	418,533
99	493000	Rent from Gas Property	2,532	0	2,532	2,532	0	2,532	0	0	0
4	495000	Other Gas Revenues	6,052,055	257,565	6,309,620	4,132,305	174,080	4,306,385	1,919,750	83,485	2,003,235
		TOTAL OTHER OPERATING REVENUES	109,541,641	257,565	109,799,206	75,545,935	174,080	75,720,015	33,995,706	83,485	34,079,191
		TOTAL GAS REVENUES	330,564,926	257,565	330,822,491	228,164,673	174,080	228,338,753	102,400,253	83,485	102,483,738
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	209,672,175	0	209,672,175	143,559,182	0	143,559,182	66,112,993	0	66,112,993
6	808XXX	Net Natural Gas Storage Transactions	11,783,856	0	11,783,856	8,531,071	0	8,531,071	3,252,785	0	3,252,785
6	811000	Gas Used for Products Extraction	(1,154,213)	0	(1,154,213)	(791,368)	0	(791,368)	(362,845)	0	(362,845)
10	813000	Other Gas Expenses	0	1,252,023	1,252,023	0	842,336	842,336	0	409,687	409,687
99	813010	Gas Technology Institute (GTI) Expenses	104,319	0	104,319	74,171	0	74,171	30,148	0	30,148
		TOTAL PRODUCTION EXPENSES	220,406,137	1,252,023	221,658,160	151,373,056	842,336	152,215,392	69,033,081	409,687	69,442,768
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	19,793	19,793	0	13,772	13,772	0	6,021	6,021
1	824000	Other Expenses	0	520,907	520,907	0	362,447	362,447	0	158,460	158,460
1	837000	Other Equipment	0	428,819	428,819	0	298,372	298,372	0	130,447	130,447
		TOTAL UNDERGROUND STORAGE OPER EXP	0	969,519	969,519	0	674,591	674,591	0	294,928	294,928
G-DEPX		Depreciation Expense-Underground Storage	0	623,971	623,971	0	434,159	434,159	0	189,812	189,812
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	158	158	0	69	69
G-OTX		Taxes Other Than FIT	0	50,668	50,668	0	35,255	35,255	0	15,413	15,413
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	674,866	674,866	0	469,572	469,572	0	205,294	205,294
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,644,385	1,644,385	0	1,144,163	1,144,163	0	500,222	500,222

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	232,996	935,258	1,168,254	186,464	642,672	829,136	46,532	292,586	339,118
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,205,092	873,768	3,078,860	1,705,940	600,418	2,306,358	499,152	273,350	772,502
3	875000	Measuring & Reg Sta Exp-General	123,609	0	123,609	81,371	0	81,371	42,238	0	42,238
3	876000	Measuring & Reg Sta Exp-Industrial	6,178	0	6,178	5,197	0	5,197	981	0	981
3	877000	Measuring & Reg Sta Exp-City Gate	184,991	0	184,991	79,201	0	79,201	105,790	0	105,790
3	878000	Meter & House Regulator Expenses	884,403	0	884,403	781,353	0	781,353	103,050	0	103,050
3	879000	Customer Installation Expenses	1,381,226	86,012	1,467,238	793,849	59,104	852,953	587,377	26,908	614,285
3	880000	Other Expenses	969,636	785,640	1,755,276	617,688	539,860	1,157,548	351,948	245,780	597,728
3	881000	Rents	0	38,337	38,337	0	26,344	26,344	0	11,993	11,993
MAINTENANCE											
3	885000	Supervision & Engineering	111,014	3,786	114,800	41,521	2,602	44,123	69,493	1,184	70,677
3	887000	Mains	1,709,117	5,039	1,714,156	1,173,947	3,463	1,177,410	535,170	1,576	536,746
3	889000	Measuring & Reg Sta Exp-General	195,098	0	195,098	123,054	0	123,054	72,044	0	72,044
3	890000	Measuring & Reg Sta Exp-Industrial	200,239	401	200,640	58,314	276	58,590	141,925	125	142,050
3	891000	Measuring & Reg Sta Exp-City Gate	69,581	0	69,581	50,700	0	50,700	18,881	0	18,881
3	892000	Services	1,045,954	52,299	1,098,253	678,730	35,938	714,668	367,224	16,361	383,585
3	893000	Meters & House Regulators	654,617	720,514	1,375,131	476,298	495,108	971,406	178,319	225,406	403,725
3	894000	Other Equipment	229	192,285	192,514	116	132,131	132,247	113	60,154	60,267
TOTAL DISTRIBUTION OPERATING EXP			9,973,980	3,693,339	13,667,319	6,853,743	2,537,916	9,391,659	3,120,237	1,155,423	4,275,660
G-DEPX		Depreciation Expense-Distribution	10,550,359	48,680	10,599,039	6,909,346	33,668	6,943,014	3,641,013	15,012	3,656,025
G-OTX		Taxes Other Than FIT	15,985,561	0	15,985,561	13,677,510	0	13,677,510	2,308,051	0	2,308,051
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			26,535,920	48,680	26,584,600	20,586,856	33,668	20,620,524	5,949,064	15,012	5,964,076
TOTAL DISTRIBUTION EXPENSES			36,509,900	3,742,019	40,251,919	27,440,599	2,571,584	30,012,183	9,069,301	1,170,435	10,239,736
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	377,125	377,125	0	250,517	250,517	0	126,608	126,608
2	902000	Meter Reading Expenses	1,731,367	58,572	1,789,939	1,495,627	38,908	1,534,535	235,740	19,664	255,404
G-903	903XXX	Customer Records & Collection Expenses	1,031,082	3,982,443	5,013,525	735,050	2,645,457	3,380,507	296,032	1,336,986	1,633,018
2	904000	Uncollectible Accounts	0	1,385,544	1,385,544	0	920,389	920,389	0	465,155	465,155
2	905000	Misc Customer Accounts	0	138,883	138,883	0	92,257	92,257	0	46,626	46,626
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,762,449	5,942,567	8,705,016	2,230,677	3,947,528	6,178,205	531,772	1,995,039	2,526,811
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	8,390,119	180,200	8,570,319	6,727,156	119,703	6,846,859	1,662,963	60,497	1,723,460
2	909000	Advertising	17,724	722,472	740,196	13,156	479,924	493,080	4,568	242,548	247,116
2	910000	Misc Customer Service & Info Exp	0	110,603	110,603	0	73,471	73,471	0	37,132	37,132
TOTAL CUSTOMER SERVICE & INFO EXP			8,407,843	1,013,275	9,421,118	6,740,312	673,098	7,413,410	1,667,531	340,177	2,007,708

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For Twelve Months Ended October 31, 2012		
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AVISTA UTILITIES

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	3,391	3,391	0	2,253	2,253	0	1,138	1,138
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	3,391	3,391	0	2,253	2,253	0	1,138	1,138
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	131,499	7,044,891	7,176,390	97,280	4,761,430	4,858,710	34,219	2,283,461	2,317,680
4	921000	Office Supplies & Expenses	1,305	1,109,779	1,111,084	1,305	750,066	751,371	0	359,713	359,713
4	922000	Admin. Expenses Transferred - Credit	0	(37,097)	(37,097)	0	(25,073)	(25,073)	0	(12,024)	(12,024)
4	923000	Outside Services Employed	0	3,233,694	3,233,694	0	2,185,557	2,185,557	0	1,048,137	1,048,137
4	924000	Property Insurance Premium	0	307,735	307,735	0	207,989	207,989	0	99,746	99,746
4	925XXX	Injuries and Damages	7,408	861,910	869,318	6,539	582,539	589,078	869	279,371	280,240
4	926XXX	Employee Pensions and Benefits	55,561	231,044	286,605	55,561	156,156	211,717	0	74,888	74,888
4	928000	Regulatory Commission Expenses	1,048,004	256,959	1,304,963	786,287	173,671	959,958	261,717	83,288	345,005
4	930000	Miscellaneous General Expenses	38,116	883,518	921,634	22,003	597,143	619,146	16,113	286,375	302,488
4	931000	Rents	10,876	271,043	281,919	10,174	183,190	193,364	702	87,853	88,555
4	935000	Maintenance of General Plant	300,651	1,707,428	2,008,079	211,009	1,153,999	1,365,008	89,642	553,429	643,071
TOTAL ADMIN & GEN OPERATING EXP			1,593,420	15,870,904	17,464,324	1,190,158	10,726,667	11,916,825	403,262	5,144,237	5,547,499
G-DEPX		Depreciation Expense-General Plant	443,949	2,319,626	2,763,575	280,894	1,567,765	1,848,659	163,055	751,861	914,916
G-AMTX		Amortization Expense - General Plant - 303000	27,093	2,073	29,166	23,181	1,401	24,582	3,912	672	4,584
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	1,770,081	1,770,081	0	1,196,345	1,196,345	0	573,736	573,736
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	6,566	6,566	0	4,438	4,438	0	2,128	2,128
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	(105,682)	0	(105,682)	(105,682)	0	(105,682)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	266,152	0	266,152	266,152	0	266,152	0	0	0
99	407335	DSIT Amortization - ID	(143)	0	(143)	0	0	0	(143)	0	(143)
99	407425	WA GRC Jackson Prairie Deferral	(147,036)	0	(147,036)	(147,036)	0	(147,036)	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			484,333	4,098,346	4,582,679	317,509	2,769,949	3,087,458	166,824	1,328,397	1,495,221
TOTAL ADMIN & GENERAL EXPENSES			2,077,753	19,969,250	22,047,003	1,507,667	13,496,616	15,004,283	570,086	6,472,634	7,042,720
TOTAL EXPENSES BEFORE FIT			270,164,082	33,566,910	303,730,992	189,292,311	22,677,578	211,969,889	80,871,771	10,889,332	91,761,103
NET OPERATING INCOME (LOSS) BEFORE FIT					27,091,499			16,368,864			10,722,635
G-FIT		FEDERAL INCOME TAX			3,092,977			1,466,107			1,626,870
G-FIT		DEFERRED FEDERAL INCOME TAX			2,906,540			1,995,172			911,368
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(42,334)			(25,566)			(16,768)
GAS NET OPERATING INCOME (LOSS)					21,134,316			12,933,151			8,201,165

RESULTS OF OPERATIONS

Report ID:
G-OPS-12A

AVISTA UTILITIES

GAS OPERATING STATEMENT
For Twelve Months Ended October 31, 2012
Average of Monthly Averages Basis

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%		69.580%				30.420%	
G-ALL	2	Number of Customers		100.000%		66.428%				33.572%	
G-ALL	3	Direct Distribution Operating Expense		100.000%		68.716%				31.284%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		67.587%				32.413%	
G-ALL	6	Actual Therms Purchased		100.000%		69.162%				30.838%	
G-ALL	10	Actual Annual Throughput		100.000%		67.278%				32.722%	
G-ALL	99	Not Allocated		0.000%		0.000%				0.000%	

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	156,893,379	0	156,893,379	107,358,631	0	107,358,631	49,534,748	0	49,534,748
1	804001	Pipeline Demand Costs	27,144,934	0	27,144,934	18,887,445	0	18,887,445	8,257,489	0	8,257,489
1	804002	Transport Variable Charges	796,793	0	796,793	554,409	0	554,409	242,384	0	242,384
6	804010	Gas Costs - Fixed Hedge	296,046	0	296,046	203,764	0	203,764	92,282	0	92,282
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	223,451	0	223,451	150,949	0	150,949	72,502	0	72,502
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	9,701,330	0	9,701,330	6,689,219	0	6,689,219	3,012,111	0	3,012,111
6	804700	Gas Costs - Offsystem Bookout	1,164,448	0	1,164,448	783,129	0	783,129	381,319	0	381,319
6	804711	Gas Costs - Offsystem Bookout Offset	(1,164,448)	0	(1,164,448)	(783,129)	0	(783,129)	(381,319)	0	(381,319)
6	804730	Gas Costs - Intracompany LDC Gas	12,776,044	0	12,776,044	8,814,121	0	8,814,121	3,961,923	0	3,961,923
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(7,173,120)	0	(7,173,120)	(4,981,439)	0	(4,981,439)	(2,191,681)	0	(2,191,681)
99	805120	Gas Expense - Rate Deferrals	9,013,318	0	9,013,318	5,882,083	0	5,882,083	3,131,235	0	3,131,235
		TOTAL PURCHASED GAS COSTS	209,672,175	0	209,672,175	143,559,182	0	143,559,182	66,112,993	0	66,112,993

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	6	Actual Therms Purchased	100.000%	69.162%	30.838%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12A
For Twelve Months Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	1,031,082	3,982,443	5,013,525	735,050	2,645,457	3,380,507	296,032	1,336,986	1,633,018
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
		Total Account 903	1,031,082	3,982,443	5,013,525	735,050	2,645,457	3,380,507	296,032	1,336,986	1,633,018

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.428%	33.572%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.661%	34.339%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	217,152	180,200	397,352	157,126	119,703	276,829	60,026	60,497	120,523
99	908600	Public Purpose Tariff Rider Expense Offset	8,498,645	0	8,498,645	6,802,734	0	6,802,734	1,695,911	0	1,695,911
99	908610	Limited Income Tax Refund Program	94,336	0	94,336	94,336	0	94,336	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(420,014)	0	(420,014)	(327,040)	0	(327,040)	(92,974)	0	(92,974)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			8,390,119	180,200	8,570,319	6,727,156	119,703	6,846,859	1,662,963	60,497	1,723,460

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.428%	33.572%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended October 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.56%	52.56%
2	Cost of Debt		5.701%	5.824%
	Total Cost of Debt		2.996%	3.061%
	Total Weighted Cost		2.996%	3.061%
G-APL	Net Rate Base	316,494,203	207,226,437	109,267,766
	Interest Deduction for FIT Calculation	9,553,190	6,208,504	3,344,686

1 #
2 #

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	330,822,491	228,338,753	102,483,738
G-OPS	Operating & Maintenance Expense	271,888,847	187,792,335	84,096,512
G-OPS	Book Deprec/Amort and Reg Amortizations	15,805,916	10,464,789	5,341,127
G-OTX	Taxes Other than FIT	16,036,229	13,712,765	2,323,464
	Net Operating Income Before FIT	27,091,499	16,368,864	10,722,635
G-INT	Less: Interest Expense	9,553,190	6,208,504	3,344,686
G-SCM	Schedule M Adjustments	(8,701,233)	(5,971,484)	(2,729,749)
	Taxable Net Operating Income	8,837,076	4,188,876	4,648,200
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	3,092,977	1,466,107	1,626,870
G-DTE	Deferred FIT	2,906,540	1,995,172	911,368
99	411400 Amortized Investment Tax Credit	(42,334)	(25,566)	(16,768)
	Total FIT/Deferred FIT & ITC	5,957,183	3,435,713	2,521,470
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX/AMTX		Book Depreciation & Amortization	11,021,401	4,771,224	15,792,625	7,213,421	3,237,934	10,451,355	3,807,980	1,533,290	5,341,270
12	997001	Contributions In Aid of Construction	0	(134,178)	(134,178)	0	(88,103)	(88,103)	0	(46,075)	(46,075)
2	997002	Injuries and Damages	0	(25,000)	(25,000)	0	(16,607)	(16,607)	0	(8,393)	(8,393)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	926,665	926,665	0	626,305	626,305	0	300,360	300,360
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	1,699,202	0	1,699,202	753,608	0	753,608	945,594	0	945,594
4	997015	Airplane Lease Payments	0	103,799	103,799	0	70,155	70,155	0	33,644	33,644
12	997016	Redemption Expense Amortization	0	222,979	222,979	0	146,410	146,410	0	76,569	76,569
4	997020	FAS87 Current Pension Accrual	0	(2,713,938)	(2,713,938)	0	(1,834,269)	(1,834,269)	0	(879,669)	(879,669)
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	157,403	0	157,403	157,403	0	157,403	0	0	0
12	997032	Interest Rate Swaps	0	(3,456,128)	(3,456,128)	0	(2,269,328)	(2,269,328)	0	(1,186,800)	(1,186,800)
4	997033	DSM Tariff Rider	407,116	0	407,116	351,653	0	351,653	55,463	0	55,463
12	997048	AFUDC	0	(123,092)	(123,092)	0	(80,823)	(80,823)	0	(42,269)	(42,269)
11	997049	Tax Depreciation	0	(22,382,201)	(22,382,201)	0	(14,763,747)	(14,763,747)	0	(7,618,454)	(7,618,454)
1	997055	Deferred Gas Exchange	0	(10)	(10)	0	(7)	(7)	0	(3)	(3)
4	997062	Gain on Sale of Office Building	0	(10,894)	(10,894)	0	(7,363)	(7,363)	0	(3,531)	(3,531)
99	997065	Amortization of Unbilled Revenue Add-Ins	(420,014)	0	(420,014)	(327,040)	0	(327,040)	(92,974)	0	(92,974)
99	997073	DSIT Amortization - ID	(6,183)	0	(6,183)	0	0	0	(6,183)	0	(6,183)
11	997080	Book Transportation Depreciation	0	640,212	640,212	0	422,297	422,297	0	217,915	217,915
4	997081	Deferred Compensation	0	298,294	298,294	0	201,608	201,608	0	96,686	96,686
4	997082	Meal Disallowances	0	98,713	98,713	0	66,717	66,717	0	31,996	31,996
4	997083	Paid Time Off	0	107,029	107,029	0	72,338	72,338	0	34,691	34,691
2	997084	Customer Uncollectibles	0	60,807	60,807	0	40,393	40,393	0	20,414	20,414
		TOTAL SCHEDULE M ADJUSTMENTS	12,914,486	(21,615,719)	(8,701,233)	8,204,606	(14,176,090)	(5,971,484)	4,709,880	(7,439,629)	(2,729,749)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.580%	30.420%
G-ALL	2	Number of Customers	100.000%	66.428%	33.572%
G-ALL	3	Direct Distribution Operating Expense	100.000%	68.716%	31.284%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.587%	32.413%
G-ALL	6	Actual Therms Purchased	100.000%	69.162%	30.838%
G-ALL	11	Book Depreciation	100.000%	65.962%	34.038%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.661%	34.339%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS		
For Twelve Months Ended October 31, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	3,721,792	2,440,826	1,280,966
99	410100	Deferred Federal Income Tax Exp	(811,699)	(461,379)	(350,320)
		SUBTOTAL	<u>2,910,093</u>	<u>1,979,447</u>	<u>930,646</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	(150,558)	(98,739)	(51,819)
99	411100	Deferred Federal Income Tax Exp	147,005	114,464	32,541
		SUBTOTAL	<u>(3,553)</u>	<u>15,725</u>	<u>(19,278)</u>
		Total Deferred Federal Income Tax Expense	<u><u>2,906,540</u></u>	<u><u>1,995,172</u></u>	<u><u>911,368</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.582%	34.418%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
16	408190	R&P Property Tax - Storage	0	50,668	50,668	0	35,255	35,255	0	15,413	15,413
		TOTAL UNDERGROUND STORAGE TAX	0	50,668	50,668	0	35,255	35,255	0	15,413	15,413
		DISTRIBUTION									
99	408110	State Excise Tax	5,918,124	0	5,918,124	5,918,124	0	5,918,124	0	0	0
99	408120	Municipal Occupation & License Tax	6,923,650	0	6,923,650	5,702,448	0	5,702,448	1,221,202	0	1,221,202
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	3,018,528	0	3,018,528	2,056,938	0	2,056,938	961,590	0	961,590
99	409100	State Income Tax	125,259	0	125,259	0	0	0	125,259	0	125,259
		TOTAL DISTRIBUTION TAX	15,985,561	0	15,985,561	13,677,510	0	13,677,510	2,308,051	0	2,308,051
		TOTAL TAXES OTHER THAN FIT	15,985,561	50,668	16,036,229	13,677,510	35,255	13,712,765	2,308,051	15,413	2,323,464

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
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RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12A
For Twelve Months Ended October 31, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,138,151	41,410	1,179,561	964,981	27,988	992,969	173,170	13,422	186,592
4	3031XX	Misc Intangible IT Plant (3031XX)	0	9,184,870	9,184,870	0	6,207,778	6,207,778	0	2,977,092	2,977,092
4		TOTAL INTANGIBLE PLANT	1,138,151	9,226,280	10,364,431	964,981	6,235,766	7,200,747	173,170	2,990,514	3,163,684
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	466,805	466,805	0	324,803	324,803	0	142,002	142,002
1	351XXX	Structures & Improvements	0	1,364,667	1,364,667	0	949,535	949,535	0	415,132	415,132
1	352XXX	Wells	0	18,330,713	18,330,713	0	12,754,510	12,754,510	0	5,576,203	5,576,203
1	353000	Lines	0	1,044,477	1,044,477	0	726,747	726,747	0	317,730	317,730
1	354000	Compressor Station Equipment	0	11,452,491	11,452,491	0	7,968,643	7,968,643	0	3,483,848	3,483,848
1	355000	Measuring & Regulating Equipment	0	202,498	202,498	0	140,898	140,898	0	61,600	61,600
1	356000	Purification Equipment	0	405,828	405,828	0	282,375	282,375	0	123,453	123,453
1	357000	Other Equipment	0	1,490,289	1,490,289	0	1,036,943	1,036,943	0	453,346	453,346
		TOTAL UNDERGROUND STORAGE PLANT	0	34,757,768	34,757,768	0	24,184,454	24,184,454	0	10,573,314	10,573,314
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	89,013	0	89,013	64,343	0	64,343	24,670	0	24,670
6	374400	Land & Land Rights	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	789,977	21,886	811,863	520,968	15,137	536,105	269,009	6,749	275,758
6	376000	Mains	224,263,121	2,512,521	226,775,642	144,454,050	1,737,710	146,191,760	79,809,071	774,811	80,583,882
6	378000	Measuring & Reg Station Equip-General	5,181,322	57,440	5,238,762	3,143,364	39,727	3,183,091	2,037,958	17,713	2,055,671
6	379000	Measuring & Reg Station Equip-City Gate	5,938,671	33,024	5,971,695	1,774,757	22,840	1,797,597	4,163,914	10,184	4,174,098
6	380000	Services	145,020,431	0	145,020,431	97,449,507	0	97,449,507	47,570,924	0	47,570,924
6	381000	Meters	63,719,859	0	63,719,859	42,730,596	0	42,730,596	20,989,263	0	20,989,263
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	2,913,833	0	2,913,833	2,292,627	0	2,292,627	621,206	0	621,206
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	447,980,460	2,624,871	450,605,331	292,431,310	1,815,414	294,246,724	155,549,150	809,437	156,358,607

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-12A
For Twelve Months Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		GENERAL PLANT									
4	389XXX	Land & Land Rights	670,908	847,043	1,517,951	577,609	572,491	1,150,100	93,299	274,552	367,851
4	390XXX	Structures & Improvements	4,331,918	12,577,525	16,909,443	3,294,241	8,500,772	11,795,013	1,037,677	4,076,753	5,114,430
4	391XXX	Office Furniture & Equipment	0	9,451,426	9,451,426	0	6,387,935	6,387,935	0	3,063,491	3,063,491
4	392XXX	Transportation Equipment	6,286,422	1,480,658	7,767,080	4,553,740	1,000,732	5,554,472	1,732,682	479,926	2,212,608
4	393000	Stores Equipment	155,213	330,925	486,138	114,876	223,662	338,538	40,337	107,263	147,600
4	394000	Tools, Shop & Garage Equipment	1,628,825	2,538,985	4,167,810	1,181,271	1,716,024	2,897,295	447,554	822,961	1,270,515
4	395000	Laboratory Equipment	95,579	290,070	385,649	72,087	196,050	268,137	23,492	94,020	117,512
4	396XXX	Power Operated Equipment	3,690,708	972,004	4,662,712	2,774,586	656,948	3,431,534	916,122	315,056	1,231,178
4	397XXX	Communications Equipment	1,925,304	4,623,442	6,548,746	631,748	3,124,846	3,756,594	1,293,556	1,498,596	2,792,152
4	398000	Miscellaneous Equipment	47	79,234	79,281	20	53,552	53,572	27	25,682	25,709
		TOTAL GENERAL PLANT	18,784,924	33,191,312	51,976,236	13,200,178	22,433,012	35,633,190	5,584,746	10,758,300	16,343,046
		TOTAL PLANT IN SERVICE	467,903,535	79,800,231	547,703,766	306,596,469	54,668,646	361,265,115	161,307,066	25,131,585	186,438,651
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,074,253)	(12,074,253)	0	(8,401,265)	(8,401,265)	0	(3,672,988)	(3,672,988)
G-ADEP		Distribution Plant	(151,703,273)	(1,426,370)	(153,129,643)	(100,774,646)	(986,506)	(101,761,152)	(50,928,627)	(439,864)	(51,368,491)
G-ADEP		General Plant	(4,582,631)	(8,742,737)	(13,325,368)	(2,693,504)	(5,908,954)	(8,602,458)	(1,889,127)	(2,833,783)	(4,722,910)
		TOTAL ACCUMULATED DEPRECIATION	(156,285,904)	(22,243,360)	(178,529,264)	(103,468,150)	(15,296,725)	(118,764,875)	(52,817,754)	(6,946,635)	(59,764,389)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(124,924)	(8,886)	(133,810)	(84,614)	(6,006)	(90,620)	(40,310)	(2,880)	(43,190)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(4,246,827)	(4,246,827)	0	(2,870,303)	(2,870,303)	0	(1,376,524)	(1,376,524)
G-AAAMT		Underground Storage	0	(239,253)	(239,253)	0	(166,472)	(166,472)	0	(72,781)	(72,781)
G-AAAMT		General Plant - 390200, 396200	(4,609)	(27,764)	(32,373)	(3,641)	(18,765)	(22,406)	(968)	(8,999)	(9,967)
		TOTAL ACCUMULATED AMORTIZATION	(129,533)	(4,522,730)	(4,652,263)	(88,255)	(3,061,546)	(3,149,801)	(41,278)	(1,461,184)	(1,502,462)
		TOTAL ACCUMULATED DEPR/AMORT	(156,415,437)	(26,766,090)	(183,181,527)	(103,556,405)	(18,358,271)	(121,914,676)	(52,859,032)	(8,407,819)	(61,266,851)
		NET GAS UTILITY PLANT before DFIT	311,488,098	53,034,141	364,522,239	203,040,064	36,310,375	239,350,439	108,448,034	16,723,766	125,171,800
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(60,681,493)	(60,681,493)	0	(39,844,075)	(39,844,075)	0	(20,837,418)	(20,837,418)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(6,851,307)	(6,851,307)	0	(4,622,963)	(4,622,963)	0	(2,228,344)	(2,228,344)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(67,788)	(67,788)	0	(45,816)	(45,816)	0	(21,972)	(21,972)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,334,565)	(1,334,565)	0	(876,289)	(876,289)	0	(458,276)	(458,276)
		TOTAL ACCUMULATED DFIT	0	(68,935,153)	(68,935,153)	0	(45,389,143)	(45,389,143)	0	(23,546,010)	(23,546,010)
		NET GAS UTILITY PLANT	311,488,098	(15,901,012)	295,587,086	203,040,064	(9,078,768)	193,961,296	108,448,034	(6,822,244)	101,625,790
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			69.580%			30.420%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			67.587%			32.413%	
G-ALL	6	Actual Therms Purchased		100.000%			69.162%			30.838%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			65.661%			34.339%	

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-API-12A
For Twelve Months Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	311,488,098	(15,901,012)	295,587,086	203,040,064	(9,078,768)	193,961,296	108,448,034	(6,822,244)	101,625,790
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	(908)	(908)	0	(614)	(614)	0	(294)	(294)
4	190850	DFIT - Gain on Sale of General Office Bldg	0	321	321	0	217	217	0	104	104
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,987,674	3,987,674	0	1,743,390	1,743,390
1	164100	Gas Inventory--Jackson Prairie	0	14,665,178	14,665,178	0	10,204,031	10,204,031	0	4,461,147	4,461,147
4	252000	Customer Advances	(84,507)	(109)	(84,616)	(18,447)	(74)	(18,521)	(66,060)	(35)	(66,095)
99	235199	Customer Deposits	(907,646)	0	(907,646)	(907,646)	0	(907,646)	0	0	0
C-WKC		Working Capital	0	1,503,724	1,503,724	0	0	0	0	1,503,724	1,503,724
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(992,153)	21,899,270	20,907,117	(926,093)	14,191,234	13,265,141	(66,060)	7,708,036	7,641,976
		NET RATE BASE	310,495,945	5,998,258	316,494,203	202,113,971	5,112,466	207,226,437	108,381,974	885,792	109,267,766

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.587%	32.413%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	10,705,661	10,705,661											
Hydro (ED-AN)	8,926,642	8,926,642											
Other (ED-AN)	8,340,040	8,340,040											
Total Electric Production	27,972,343	27,972,343											
Electric Transmission													
ED-AN	10,647,699	10,647,699											
Total Electric Transmission	10,647,699	10,647,699											
Electric Distribution													
ED-ID	11,182,232	11,182,232											
ED-WA	20,387,618	20,387,618											
Total Electric Distribution	31,569,850	31,569,850											
Gas Underground Storage													
1 GD-AN	623,971		623,971			623,971	623,971		434,159	434,159		189,812	189,812
GD-OR	112,260			112,260									
Total Gas Underground Storage	736,231		623,971	112,260		623,971	623,971		434,159	434,159		189,812	189,812
Gas Distribution													
6 GD-AN	48,680		48,680						33,668	33,668		15,012	15,012
GD-ID	3,641,013		3,641,013			3,641,013	3,641,013				3,641,013		3,641,013
GD-WA	6,909,346		6,909,346			6,909,346	6,909,346	6,909,346		6,909,346			
GD-OR	3,771,005			3,771,005									
Total Gas Distribution	14,370,044		10,599,039	3,771,005		10,550,359	10,599,039	6,909,346	33,668	6,943,014		3,641,013	15,012
Total Gas Distribution													3,656,025
General Plant													
ED-AN	2,584,528	2,584,528											
ED-ID	296,794	296,794											
ED-WA	892,910	892,910											
7,4 CD-AA	10,541,375	7,594,428	2,096,574	850,373		2,096,574	2,096,574		1,417,011	1,417,011		679,563	679,563
9,4 CD-AN	343,536	270,229	73,307			73,307	73,307		49,546	49,546		23,761	23,761
9 CD-ID	421,225	331,340	89,885			89,885	89,885				89,885		89,885
9 CD-WA	152,438	119,909	32,529			32,529	32,529	32,529					
8,4 GD-AA	164,810		117,561	47,249		117,561	117,561		79,456	79,456		38,105	38,105
4 GD-AN	32,184		32,184			32,184	32,184		21,752	21,752		10,432	10,432
GD-ID	73,170		73,170			73,170	73,170				73,170		73,170
GD-WA	248,365		248,365			248,365	248,365	248,365		248,365			
GD-OR	255,261			255,261									
Total General Plant	16,006,596	12,090,138	2,763,575	1,152,883		443,949	2,319,626	2,763,575	280,894	1,567,765	1,848,659	163,055	751,861
Total Depreciation Expense	101,302,763	82,280,030	13,986,585	5,036,148		10,994,308	2,992,277	13,986,585	7,190,240	2,035,592	9,225,832	3,804,068	956,685
Total Depreciation Expense													4,760,753

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	System Contract Demand	69.580%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	32.413%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%	6	Actual Therms Purchased	30.838%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000)	ED-AN	917,426	917,426										
Misc Intangible Plt (303000)	ED-AN	94,790	94,790										
Total Production/Transmission		1,012,216	1,012,216										
Distribution													
Franchises (302000)	ED-WA	24,015	24,015										
Misc Intangible Plt (303000)	ED-WA	2,838	2,838										
Total Distribution		26,853	26,853										
General Plant - 303000													
9,4	CD-AN	9,712	7,639	2,073		2,073	2,073		1,401	1,401		672	672
	GD-ID	3,912		3,912	3,912		3,912				3,912		3,912
	GD-WA	23,181		23,181	23,181		23,181	23,181		23,181			
	GD-OR	7,771			7,771								
Total General Plant - 303000		44,576	7,639	29,166	7,771	27,093	2,073	29,166	23,181	1,401	24,582	3,912	672
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	7,633,547	5,499,512	1,518,236	615,799		1,518,236	1,518,236		1,026,130	1,026,130		492,106
	ED-AN	213,775	213,775										
	ED-ID	2,954	2,954										
	ED-WA	289,924	289,924										
8,4	GD-AA	349,811		249,524	100,287		249,524	249,524		168,646	168,646		80,878
4	GD-AN	2,321		2,321			2,321	2,321		1,569	1,569		752
	GD-OR	6,053			6,053								
Total Miscellaneous IT Intangible Plant - 3031XX		8,498,385	6,006,165	1,770,081	722,139		1,770,081	1,770,081		1,196,345	1,196,345		573,736
Gas Underground Storage													
1	GD-AN	227		227			227	227		158	158		69
Total Gas Underground Storage		227		227			227	227		158	158		69
General Plant - 390200, 396200													
7,4	CD-AA	33,016	23,787	6,566	2,663		6,566	6,566		4,438	4,438		2,128
4	ED-AN	26,832	26,832										
	GD-OR	4,450			4,450								
Total General Plant- 390200, 396200		64,298	50,619	6,566	7,113		6,566	6,566		4,438	4,438		2,128
Total Amortization Expense		9,646,555	7,103,492	1,806,040	737,023		1,778,947	1,806,040	23,181	1,202,342	1,225,523	3,912	576,605

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
Service -					1	System Contract Demand	69.580%	30.420%
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	4	Jurisdictional 4-Factor Ratio	67.587%	32.413%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%				
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%				

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(273,705,872)	(273,705,872)												
Hydro (ED-AN)	(110,078,062)	(110,078,062)												
Other (ED-AN)	(74,081,383)	(74,081,383)												
Total Electric Production	(457,865,317)	(457,865,317)												
Electric Transmission														
ED-AN	(177,342,033)	(177,342,033)												
Total Electric Transmission	(177,342,033)	(177,342,033)												
Electric Distribution														
ED-ID	(136,117,041)	(136,117,041)												
ED-WA	(219,099,555)	(219,099,555)												
Total Electric Distribution	(355,216,596)	(355,216,596)												
Gas Underground Storage														
1 GD-AN	(12,074,253)		(12,074,253)		(12,074,253)	(12,074,253)		(8,401,265)	(8,401,265)			(3,672,988)	(3,672,988)	
GD-OR	(333,802)			(333,802)										
Total Gas Underground Storage	(12,408,055)		(12,074,253)	(333,802)	(12,074,253)	(12,074,253)		(8,401,265)	(8,401,265)			(3,672,988)	(3,672,988)	
Gas Distribution														
6 GD-AN	(1,426,370)		(1,426,370)			(1,426,370)			(986,506)	(986,506)			(439,864)	(439,864)
GD-ID	(50,928,627)		(50,928,627)		(50,928,627)	(50,928,627)					(50,928,627)		(50,928,627)	
GD-WA	(100,774,646)		(100,774,646)		(100,774,646)	(100,774,646)	(100,774,646)							
GD-OR	(86,179,086)			(86,179,086)										
Total Gas Distribution	(239,308,729)		(153,129,643)	(86,179,086)	(151,703,273)	(1,426,370)	(153,129,643)	(100,774,646)	(986,506)	(101,761,152)	(50,928,627)	(439,864)	(51,368,491)	
General Plant														
ED-AN	(32,414,383)	(32,414,383)												
ED-ID	(5,707,884)	(5,707,884)												
ED-WA	(10,095,541)	(10,095,541)												
7,4 CD-AA	(23,816,889)	(17,158,640)	(4,736,941)	(1,921,308)	(4,736,941)	(4,736,941)		(3,201,556)	(3,201,556)			(1,535,385)	(1,535,385)	
9,4 CD-AN	(10,681,590)	(8,402,245)	(2,279,345)		(2,279,345)	(2,279,345)		(1,540,541)	(1,540,541)			(738,804)	(738,804)	
9 CD-ID	(4,415,413)	(3,473,208)	(942,205)		(942,205)	(942,205)					(942,205)		(942,205)	
9 CD-WA	(2,036,073)	(1,601,595)	(434,478)		(434,478)	(434,478)		(434,478)					(434,478)	
8,4 GD-AA	(1,204,140)		(858,925)	(345,215)	(858,925)	(858,925)		(580,522)	(580,522)			(278,403)	(278,403)	
4 GD-AN	(867,526)	(867,526)			(867,526)	(867,526)		(586,335)	(586,335)			(281,191)	(281,191)	
GD-ID	(946,922)		(946,922)		(946,922)	(946,922)					(946,922)		(946,922)	
GD-WA	(2,259,026)		(2,259,026)		(2,259,026)	(2,259,026)								
GD-OR	(3,420,217)			(3,420,217)				(2,259,026)		(2,259,026)				
Total General Plant	(97,865,604)	(78,853,496)	(13,325,368)	(5,686,740)	(4,582,631)	(8,742,737)	(13,325,368)	(2,693,504)	(5,908,954)	(8,602,458)	(1,889,127)	(2,833,783)	(4,722,910)	
Total Accumulated Depreciation	(1,340,006,334)	(1,069,277,442)	(178,529,264)	(92,199,628)	(156,285,904)	(22,243,360)	(178,529,264)	(103,468,150)	(15,296,725)	(118,764,875)	(52,817,754)	(6,946,635)	(59,764,389)	

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	System Contract Demand	69.580%	30.420%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.587%	32.413%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%	6	Actual Therms Purchased	69.162%	30.838%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-12A
For Twelve Months Ended October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000)	ED-AN	(5,855,713)	(5,855,713)										
Misc Intangible Plt (303000)	ED-AN	(534,523)	(534,523)										
Total Production/Transmission		(6,390,236)	(6,390,236)										
Distribution													
Franchises (302000)	ED-WA	(56,692)	(56,692)										
Misc Intangible Plt (303000)	ED-WA	(20,448)	(20,448)										
Total Distribution		(77,140)	(77,140)										
General Plant - 303000													
9,4	CD-AN	(41,642)	(32,756)	(8,886)		(8,886)	(8,886)		(6,006)	(6,006)		(2,880)	(2,880)
	GD-ID	(40,310)		(40,310)	(40,310)		(40,310)				(40,310)		(40,310)
	GD-WA	(84,614)		(84,614)	(84,614)		(84,614)		(84,614)	(84,614)			
	GD-OR	(43,507)		(43,507)									
Total General Plant - 303000		(210,073)	(32,756)	(133,810)	(124,924)	(8,886)	(133,810)		(84,614)	(6,006)	(90,620)	(40,310)	(2,880)
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	(19,366,828)	(13,952,638)	(3,851,868)	(1,562,322)		(3,851,868)	(3,851,868)		(2,603,362)	(2,603,362)		(1,248,506)
	ED-AN	(784,826)	(784,826)										
	ED-WA	(236,249)	(236,249)										
8,4	GD-AA	(534,520)		(381,278)	(153,242)		(381,278)	(381,278)		(257,694)	(257,694)		(123,584)
4	GD-AN	(13,681)		(13,681)			(13,681)	(13,681)		(9,247)	(9,247)		(4,434)
	GD-OR	(45,185)		(45,185)									
Total Miscellaneous IT Intangible Plant - 3031XX		(20,981,289)	(14,973,713)	(4,246,827)	(1,760,749)		(4,246,827)	(4,246,827)		(2,870,303)	(2,870,303)		(1,376,524)
Gas Underground Storage													
1	GD-AN	(239,253)		(239,253)			(239,253)	(239,253)		(166,472)	(166,472)		(72,781)
Total Gas Underground Storage		(239,253)		(239,253)			(239,253)	(239,253)		(166,472)	(166,472)		(72,781)
General Plant - 390200, 396200													
7,4	CD-AA	(139,595)	(100,570)	(27,764)	(11,261)		(27,764)	(27,764)		(18,765)	(18,765)		(8,999)
9	CD-ID	(4,537)	(3,569)	(968)		(968)		(968)				(968)	(968)
9	CD-WA	(8,332)	(6,554)	(1,778)		(1,778)		(1,778)		(1,778)			
4	ED-AN	(36,795)	(36,795)										
	ED-WA	(110,678)	(110,678)										
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)		(1,863)			
	GD-OR	(46,287)		(46,287)									
Total General Plant - 390200, 396200		(348,087)	(258,166)	(32,373)	(57,548)		(4,609)	(27,764)		(3,641)	(18,765)	(968)	(8,999)
Total Accumulated Amortization		(28,246,078)	(21,732,011)	(4,652,263)	(1,861,804)		(129,533)	(4,522,730)		(88,255)	(3,061,546)	(41,278)	(1,461,184)

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	System Contract Demand	69.580%		30.420%				
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.587%		32.413%				
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%									

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

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	385,053	0	362,279	22,774	385,053	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,109	0	0	2,837,892	2,837,892	0	0	783,449	783,449	0	317,768	317,768
9		CD-WA / ID / AN	1,205,949	370,266	343,925	234,421	948,612	100,445	93,299	63,593	257,337	0	0	0
		TOTAL ACCOUNT	6,479,350	370,266	706,204	3,095,087	4,171,557	577,609	93,299	847,042	1,517,950	472,075	317,768	789,843
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	5,677,379	484,421	1,926,616	3,266,342	5,677,379	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,880,709	0	0	0	0	1,880,709	0	0	1,880,709	0	0	0
99		GD-OR / AS	3,324,459	0	0	0	0	0	0	0	0	3,324,459	0	3,324,459
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	57,480,408	0	0	41,411,185	41,411,185	0	0	11,432,278	11,432,278	0	4,636,945	4,636,945
9		CD-WA / ID / AN	16,853,916	5,210,642	3,825,144	4,221,673	13,257,459	1,413,533	1,037,677	1,145,247	3,596,457	0	0	0
		TOTAL ACCOUNT	85,216,871	5,695,063	5,751,760	48,899,200	60,346,023	3,294,242	1,037,677	12,577,525	16,909,444	3,324,459	4,636,945	7,961,404
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,927,060	1,613,120	9,156	2,304,784	3,927,060	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,022	0	0	0	0	0	0	3,022	3,022	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	435,466	0	0	0	0	0	0	310,622	310,622	0	124,844	124,844
7		CD-AA	45,901,238	0	0	33,069,088	33,069,088	0	0	9,129,297	9,129,297	0	3,702,853	3,702,853
9		CD-WA / ID / AN	39,759	0	0	31,275	31,275	0	0	8,484	8,484	0	0	0
		TOTAL ACCOUNT	50,306,545	1,613,120	9,156	35,405,147	37,027,423	0	0	9,451,425	9,451,425	0	3,827,697	3,827,697
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,014,846	7,726,453	2,897,799	6,390,594	17,014,846	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,877,065	0	0	0	0	4,244,948	1,573,332	1,058,785	6,877,065	0	0	0
99		GD-OR / AS	2,404,187	0	0	0	0	0	0	0	0	2,404,187	0	2,404,187
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,797	0	0	381,687	381,687	0	0	105,371	105,371	0	42,739	42,739
9		CD-WA / ID / AN	3,677,040	1,138,285	587,404	1,166,707	2,892,396	308,792	159,350	316,502	784,644	0	0	0
		TOTAL ACCOUNT	30,502,935	8,864,738	3,485,203	7,938,988	20,288,929	4,553,740	1,732,682	1,480,658	7,767,080	2,404,187	42,739	2,446,926

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

AVISTA UTILITIES

Gas-North 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
	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	1,883,247	112,817	148,691	1,219,872	1,481,380	30,605	40,337	330,925	401,867	0	0
		TOTAL ACCOUNT	2,420,074	123,556	163,436	1,589,717	1,876,709	114,876	40,337	330,925	486,138	57,227	57,227
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	3,277,370	1,159,714	374,149	1,743,507	3,277,370	0	0	0	0	0	0
99		GD-WA / ID / AN	2,042,906	0	0	0	0	1,173,501	445,599	423,806	2,042,906	0	0
99		GD-OR / AS	911,332	0	0	0	0	0	0	0	911,332	0	911,332
8		GD-AA	1,229,990	0	0	0	0	0	0	877,364	877,364	0	352,626
7		CD-AA	5,914,404	0	0	4,260,973	4,260,973	0	0	1,176,316	1,176,316	0	477,115
9		CD-WA / ID / AN	333,779	28,642	7,207	226,705	262,554	7,770	1,955	61,500	71,225	0	0
		TOTAL ACCOUNT	13,709,781	1,188,356	381,356	6,231,185	7,800,897	1,181,271	447,554	2,538,986	4,167,811	911,332	829,741
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	1,057,384	176,755	96,510	784,119	1,057,384	0	0	0	0	0	0
99		GD-WA / ID / AN	213,445	0	0	0	0	69,461	22,653	121,331	213,445	0	0
99		GD-OR / AS	193,167	0	0	0	0	0	0	0	193,167	0	193,167
8		GD-AA	82,553	0	0	0	0	0	0	58,886	58,886	0	23,667
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	199,542	9,682	3,091	144,190	156,963	2,626	838	39,115	42,579	0	0
		TOTAL ACCOUNT	2,101,754	186,437	99,601	1,184,543	1,470,581	72,087	23,491	290,070	385,648	193,167	52,358

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

AVISTA UTILITIES

Gas-North 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
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	36,060,668	16,681,828	9,951,934	9,426,906	36,060,668	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,216,271	0	0	0	0	2,693,065	805,545	717,661	4,216,271	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,036	0	0	399,150	399,150	0	0	110,192	110,192	0	44,694	44,694
9		CD-WA / ID / AN	1,575,745	300,505	407,616	531,376	1,239,497	81,520	110,577	144,151	336,248	0	0	0
		TOTAL ACCOUNT	42,450,554	16,982,333	10,359,550	10,357,432	37,699,315	2,774,585	916,122	972,004	4,662,711	43,834	44,694	88,528
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	44,862,093	7,100,704	2,709,889	35,051,500	44,862,093	0	0	0	0	0	0	0
99		GD-WA / ID / AN	963,364	0	0	0	0	532,680	430,684	0	963,364	0	0	0
99		GD-OR / AS	954,022	0	0	0	0	0	0	0	0	954,022	0	954,022
8		GD-AA	990,133	0	0	0	0	0	0	706,272	706,272	0	283,861	283,861
7		CD-AA	11,812,272	0	0	8,510,033	8,510,033	0	0	2,349,343	2,349,343	0	952,896	952,896
9		CD-WA / ID / AN	11,855,136	365,190	3,180,766	5,779,412	9,325,368	99,068	862,872	1,567,828	2,529,768	0	0	0
		TOTAL ACCOUNT	71,437,020	7,465,894	5,890,655	49,340,945	62,697,494	631,748	1,293,556	4,623,443	6,548,747	954,022	1,236,757	2,190,779
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	17,249	0	2,299	14,950	17,249	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	392,905	0	0	283,064	283,064	0	0	78,145	78,145	0	31,696	31,696
9		CD-WA / ID / AN	5,324	75	99	4,014	4,188	20	27	1,089	1,136	0	0	0
		TOTAL ACCOUNT	417,845	75	2,398	302,028	304,501	20	27	79,234	79,281	2,367	31,696	34,063
		TOTAL GENERAL PLANT	305,042,729	42,489,838	26,849,319	164,344,272	233,683,429	13,200,178	5,584,745	33,191,312	51,976,235	8,362,670	11,020,395	19,383,065

ALLOCATION RATIOS:

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

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

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

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.889%	8.067%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	71.331%	28.669%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.661%	21.339%	0.000%
G-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 October 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(32,455,870)	(23,382,507)	(6,455,148)	(2,618,215)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,856,503)	(1,460,344)	(396,159)	0
7	283750	CD-AA	(340,831)	(245,548)	(67,788)	(27,495)
		Total	<u>(34,653,204)</u>	<u>(25,088,399)</u>	<u>(6,919,095)</u>	<u>(2,645,710)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended October 31, 2012
Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		699,831	699,831		699,831	699,831		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,029,521	1,029,521		1,029,521	1,029,521		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,058,034	6,058,034		4,764,871	4,764,871		1,293,163	1,293,163
1	154300	PLANT MATERIALS & OPER SUP-CS2		287,833	287,833		226,391	226,391		61,442	61,442
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		695,680	695,680		547,178	547,178		148,502	148,502
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		2,969	2,969		2,335	2,335		634	634
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(103)	(103)		(81)	(81)		(22)	(22)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		23	23		18	18		5	5
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000	0		0
TOTAL			18,188,000	8,773,788	26,961,788	18,188,000	7,270,064	25,458,064	0	1,503,724	1,503,724

ALLOCATION RATIOS: