

RESULTS OF OPERATIONS	Report ID: G-ROR-12E
GAS RATE OF RETURN	
For Twelve Months Ended October 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	21,170,232	12,958,896	8,211,336
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	21,170,232	12,958,896	8,211,336
G-APL		Gas Net Adjusted Rate Base	319,896,276	209,565,388	110,330,888
		RATE OF RETURN	6.618%	6.184%	7.442%

RESULTS OF OPERATIONS		Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES		
For Twelve Months Ended October 31, 2012 Ending Balance 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 Percent	10-31-2012	225,054 100.000%	149,430 66.397%	75,624 33.603%
3	G-OPS	Direct Distribution Operating Expense Percent		9,973,980 100.000%	6,853,743 68.716%	3,120,237 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 Percent		400.000%	270.346%	129.654%
				100.000%	67.587%	32.413%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-12E
For Twelve Months Ended October 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased	10-31-2012	251,983,631	174,277,077	77,706,554	
		Percent		<u>100.000%</u>	<u>69.162%</u>	<u>30.838%</u>	
	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		<u>126,542,644</u>	<u>98,748,812</u>	<u>21,930,422</u>	<u>5,863,410</u>
		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		<u>64,215,292</u>	<u>49,785,483</u>	<u>9,996,029</u>	<u>4,433,780</u>
		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%
7		Total Percentages		<u>400.000%</u>	<u>288.177%</u>	<u>79.555%</u>	<u>32.268%</u>
		Average (CD AA)		<u>100.000%</u>	<u>72.044%</u>	<u>19.889%</u>	<u>8.067%</u>

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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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For Twelve Months Ended October 31, 2012	
Ending Balance 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		367,249,321	241,040,665	126,208,656	
			100.000%	65.634%	34.366%	
13	G-PLT Net Gas General Plant Percent		69,094,392	46,905,690	22,188,702	
			100.000%	67.886%	32.114%	
14	Net Allocated Schedule M's Percent		-21,615,719	-14,175,160	-7,440,559	
			100.000%	65.578%	34.422%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended October 31, 2012	
Ending Balance 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-12E
For Twelve Months Ended October 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	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	250,400	250,400	0	126,725	126,725
2	902000	Meter Reading Expenses	1,731,367	58,572	1,789,939	1,495,627	38,890	1,534,517	235,740	19,682	255,422
G-903	903XXX	Customer Records & Collection Expenses	1,031,082	3,982,443	5,013,525	735,050	2,644,223	3,379,273	296,032	1,338,220	1,634,252
2	904000	Uncollectible Accounts	0	1,385,543	1,385,543	0	919,959	919,959	0	465,584	465,584
2	905000	Misc Customer Accounts	0	138,883	138,883	0	92,214	92,214	0	46,669	46,669
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,762,449	5,942,566	8,705,015	2,230,677	3,945,686	6,176,363	531,772	1,996,880	2,528,652
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	8,390,119	180,200	8,570,319	6,727,156	119,647	6,846,803	1,662,963	60,553	1,723,516
2	909000	Advertising	17,724	722,472	740,196	13,156	479,700	492,856	4,568	242,772	247,340
2	910000	Misc Customer Service & Info Exp	0	110,603	110,603	0	73,437	73,437	0	37,166	37,166
TOTAL CUSTOMER SERVICE & INFO EXP			8,407,843	1,013,275	9,421,118	6,740,312	672,784	7,413,096	1,667,531	340,491	2,008,022

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For Twelve Months Ended October 31, 2012		
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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	3,391	3,391	0	2,252	2,252	0	1,139	1,139
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	2,252	2,252	0	1,139	1,139
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	33,566,909	303,730,991	189,292,311	22,675,421	211,967,732	80,871,771	10,891,488	91,763,259
NET OPERATING INCOME (LOSS) BEFORE FIT					27,091,500			16,371,021			10,720,479
G-FIT		FEDERAL INCOME TAX			3,057,062			1,442,662			1,614,400
G-FIT		DEFERRED FEDERAL INCOME TAX			2,906,540			1,995,029			911,511
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(42,334)			(25,566)			(16,768)
GAS NET OPERATING INCOME (LOSS)					21,170,232			12,958,896			8,211,336

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended October 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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%			66.397%				33.603%
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
ALLOCATION OF PURCHASED GAS COSTS
For Twelve Months Ended October 31, 2012
Ending Balance Basis

Report ID:
G-804-12E

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
ALLOCATION OF ACCOUNT 903
 For Twelve Months Ended October 31, 2012
 Ending Balance Basis

Report ID:
G-903-12E

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	2,644,223	3,379,273	296,032	1,338,220	1,634,252
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	2,644,223	3,379,273	296,032	1,338,220	1,634,252

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.397%	33.603%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.634%	34.366%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended October 31, 2012	
Ending Balance 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	119,647	276,773	60,026	60,553	120,579
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	119,647	6,846,803	1,662,963	60,553	1,723,516

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.397%	33.603%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended October 31, 2012 Ending Balance 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	319,896,276	209,565,388	110,330,888
	Interest Deduction for FIT Calculation	9,655,807	6,278,579	3,377,228
1	#			
2	#			

RESULTS OF OPERATIONS	Report ID: G-FIT-12E
FEDERAL INCOME TAXES--GAS	
For Twelve Months Ended October 31, 2012 Ending Balance 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	271,888,846	187,790,178	84,098,668
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	27,091,500	16,371,021	10,720,479
G-INT	Less: Interest Expense	9,655,807	6,278,579	3,377,228
G-SCM	Schedule M Adjustments	(8,701,233)	(5,970,552)	(2,730,681)
	Taxable Net Operating Income	8,734,460	4,121,890	4,612,570
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	3,057,062	1,442,662	1,614,400
G-DTE	Deferred FIT	2,906,540	1,995,029	911,511
99	411400 Amortized Investment Tax Credit	(42,334)	(25,566)	(16,768)
	Total FIT/Deferred FIT & ITC	5,921,268	3,412,125	2,509,143

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS	Report ID: G-SCM-12E
GAS SCHEDULE M ITEMS	
For Twelve Months Ended October 31, 2012	
Ending Balance 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	(88,066)	(88,066)	0	(46,112)	(46,112)
2	997002	Injuries and Damages	0	(25,000)	(25,000)	0	(16,599)	(16,599)	0	(8,401)	(8,401)
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	146,350	146,350	0	76,629	76,629
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	(2,268,395)	(2,268,395)	0	(1,187,733)	(1,187,733)
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	(80,790)	(80,790)	0	(42,302)	(42,302)
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	40,374	40,374	0	20,433	20,433
TOTAL SCHEDULE M ADJUSTMENTS			12,914,486	(21,615,719)	(8,701,233)	8,204,606	(14,175,158)	(5,970,552)	4,709,880	(7,440,561)	(2,730,681)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.580%	30.420%
G-ALL	2	Number of Customers	100.000%	66.397%	33.603%
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%	65.634%	34.366%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS	
For Twelve Months Ended October 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	3,721,792	2,440,677	1,281,115
99	410100	Deferred Federal Income Tax Exp	(811,699)	(461,379)	(350,320)
		SUBTOTAL	<u>2,910,093</u>	<u>1,979,298</u>	<u>930,795</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	(150,558)	(98,733)	(51,825)
99	411100	Deferred Federal Income Tax Exp	147,005	114,464	32,541
		SUBTOTAL	<u>(3,553)</u>	<u>15,731</u>	<u>(19,284)</u>
		Total Deferred Federal Income Tax Expense	<u><u>2,906,540</u></u>	<u><u>1,995,029</u></u>	<u><u>911,511</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.578%	34.422%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended October 31, 2012
 Ending Balance Basis

Report ID:
G-OTX-12E

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-12E
For Twelve Months Ended October 31, 2012	
Ending Balance 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)	1,146,018	41,410	1,187,428	964,981	27,988	992,969	181,037	13,422	194,459
4	3031XX	Misc Intangible IT Plant (3031XX)	0	10,186,497	10,186,497	0	6,884,748	6,884,748	0	3,301,749	3,301,749
4		TOTAL INTANGIBLE PLANT	1,146,018	10,227,907	11,373,925	964,981	6,912,736	7,877,717	181,037	3,315,171	3,496,208
		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	1,406,983	1,406,983	0	978,979	978,979	0	428,004	428,004
1	352XXX	Wells	0	18,346,134	18,346,134	0	12,765,240	12,765,240	0	5,580,894	5,580,894
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	11,532,141	11,532,141	0	8,024,064	8,024,064	0	3,508,077	3,508,077
1	355000	Measuring & Regulating Equipment	0	240,301	240,301	0	167,201	167,201	0	73,100	73,100
1	356000	Purification Equipment	0	403,712	403,712	0	280,903	280,903	0	122,809	122,809
1	357000	Other Equipment	0	1,531,390	1,531,390	0	1,065,541	1,065,541	0	465,849	465,849
		TOTAL UNDERGROUND STORAGE PLANT	0	34,971,943	34,971,943	0	24,333,478	24,333,478	0	10,638,465	10,638,465
		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	834,258	21,450	855,708	561,071	14,835	575,906	273,187	6,615	279,802
6	376000	Mains	227,711,653	2,512,521	230,224,174	146,150,647	1,737,710	147,888,357	81,561,006	774,811	82,335,817
6	378000	Measuring & Reg Station Equip-General	5,268,715	57,440	5,326,155	3,171,458	39,727	3,211,185	2,097,257	17,713	2,114,970
6	379000	Measuring & Reg Station Equip-City Gate	6,069,630	0	6,069,630	1,883,057	0	1,883,057	4,186,573	0	4,186,573
6	380000	Services	146,988,700	0	146,988,700	99,088,122	0	99,088,122	47,900,578	0	47,900,578
6	381000	Meters	64,394,473	0	64,394,473	43,220,696	0	43,220,696	21,173,777	0	21,173,777
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	2,971,165	0	2,971,165	2,343,125	0	2,343,125	628,040	0	628,040
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	454,391,840	2,591,411	456,983,251	296,483,617	1,792,272	298,275,889	157,908,223	799,139	158,707,362

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12E
For Twelve Months Ended October 31, 2012		
Ending Balance 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	4,446,299	13,282,417	17,728,716	3,311,973	8,977,187	12,289,160	1,134,326	4,305,230	5,439,556
4	391XXX	Office Furniture & Equipment	0	9,990,309	9,990,309	0	6,752,150	6,752,150	0	3,238,159	3,238,159
4	392XXX	Transportation Equipment	6,582,867	1,471,111	8,053,978	4,814,438	994,280	5,808,718	1,768,429	476,831	2,245,260
4	393000	Stores Equipment	155,008	361,550	516,558	114,822	244,361	359,183	40,186	117,189	157,375
4	394000	Tools, Shop & Garage Equipment	1,708,642	2,699,190	4,407,832	1,261,744	1,824,302	3,086,046	446,898	874,888	1,321,786
4	395000	Laboratory Equipment	94,114	287,682	381,796	70,982	194,436	265,418	23,132	93,246	116,378
4	396XXX	Power Operated Equipment	3,537,894	1,084,837	4,622,731	2,644,315	733,209	3,377,524	893,579	351,628	1,245,207
4	397XXX	Communications Equipment	2,015,511	4,874,668	6,890,179	699,448	3,294,642	3,994,090	1,316,063	1,580,026	2,896,089
4	398000	Miscellaneous Equipment	19	78,722	78,741	8	53,206	53,214	11	25,516	25,527
		TOTAL GENERAL PLANT	19,211,262	34,977,529	54,188,791	13,495,339	23,640,264	37,135,603	5,715,923	11,337,265	17,053,188
		TOTAL PLANT IN SERVICE	474,749,120	82,768,790	557,517,910	310,943,937	56,678,750	367,622,687	163,805,183	26,090,040	189,895,223
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,356,736)	(12,356,736)	0	(8,597,817)	(8,597,817)	0	(3,758,919)	(3,758,919)
G-ADEP		Distribution Plant	(156,176,889)	(1,435,651)	(157,612,540)	(103,570,321)	(992,925)	(104,563,246)	(52,606,568)	(442,726)	(53,049,294)
G-ADEP		General Plant	(5,065,041)	(9,805,288)	(14,870,329)	(3,118,622)	(6,627,100)	(9,745,722)	(1,946,419)	(3,178,188)	(5,124,607)
		TOTAL ACCUMULATED DEPRECIATION	(161,241,930)	(23,597,675)	(184,839,605)	(106,688,943)	(16,217,842)	(122,906,785)	(54,552,987)	(7,379,833)	(61,932,820)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(132,494)	(9,923)	(142,417)	(90,200)	(6,707)	(96,907)	(42,294)	(3,216)	(45,510)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(5,011,934)	(5,011,934)	0	(3,387,416)	(3,387,416)	0	(1,624,518)	(1,624,518)
G-AAMT		Underground Storage	0	(239,366)	(239,366)	0	(166,551)	(166,551)	0	(72,815)	(72,815)
G-AAMT		General Plant - 390200, 396200	(4,609)	(30,663)	(35,272)	(3,641)	(20,724)	(24,365)	(968)	(9,939)	(10,907)
		TOTAL ACCUMULATED AMORTIZATION	(137,103)	(5,291,886)	(5,428,989)	(93,841)	(3,581,398)	(3,675,239)	(43,262)	(1,710,488)	(1,753,750)
		TOTAL ACCUMULATED DEPR/AMORT	(161,379,033)	(28,889,561)	(190,268,594)	(106,782,784)	(19,799,240)	(126,582,024)	(54,596,249)	(9,090,321)	(63,686,570)
		NET GAS UTILITY PLANT before DFIT	313,370,087	53,879,229	367,249,316	204,161,153	36,879,510	241,040,663	109,208,934	16,999,719	126,208,653
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(62,282,066)	(62,282,066)	0	(40,878,211)	(40,878,211)	0	(21,403,855)	(21,403,855)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,493,052)	(7,493,052)	0	(5,056,453)	(5,056,453)	0	(2,436,599)	(2,436,599)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(61,462)	(61,462)	0	(41,540)	(41,540)	0	(19,922)	(19,922)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,289,437)	(1,289,437)	0	(846,309)	(846,309)	0	(443,128)	(443,128)
		TOTAL ACCUMULATED DFIT	0	(71,126,017)	(71,126,017)	0	(46,822,513)	(46,822,513)	0	(24,303,504)	(24,303,504)
		NET GAS UTILITY PLANT	313,370,087	(17,246,788)	296,123,299	204,161,153	(9,943,003)	194,218,150	109,208,934	(7,303,785)	101,905,149

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%	65.634%	34.366%

RESULTS OF OPERATIONS
ADJUSTMENTS TO NET GAS UTILITY PLANT
 For Twelve Months Ended October 31, 2012
 Ending Balance Basis

Report ID:
G-APL-12E

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	313,370,087	(17,246,788)	296,123,299	204,161,153	(9,943,003)	194,218,150	109,208,934	(7,303,785)	101,905,149
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850	DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
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	17,026,465	17,026,465	0	11,847,014	11,847,014	0	5,179,451	5,179,451
4	252000	Customer Advances	(77,864)	0	(77,864)	(11,804)	0	(11,804)	(66,060)	0	(66,060)
99	235199	Customer Deposits	(475,646)	0	(475,646)	(475,646)	0	(475,646)	0	0	0
C-WKC		Working Capital	0	1,568,958	1,568,958	0	0	0	0	1,568,958	1,568,958
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(553,510)	24,326,487	23,772,977	(487,450)	15,834,688	15,347,238	(66,060)	8,491,799	8,425,739
		NET RATE BASE	312,816,577	7,079,699	319,896,276	203,673,703	5,891,685	209,565,388	109,142,874	1,188,014	110,330,888

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-12E
For Twelve Months Ended October 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** 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			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	
	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	48,680	10,599,039	6,909,346	33,668	6,943,014	3,641,013	15,012	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		89,885	
9	CD-WA	152,438	119,909	32,529		32,529	32,529	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		73,170	
	GD-WA	248,365		248,365		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	914,916
	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	4,760,753

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%	6	Actual Therms Purchased	69.162%	30.838%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended October 31, 2012	
Ending Balance 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		29,166	23,181	1,401	24,582	3,912	672	4,584
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	7,633,547	5,499,512	1,518,236	615,799		1,518,236		1,026,130	1,026,130		492,106	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		168,646	168,646		80,878	80,878
4	GD-AN	2,321		2,321			2,321		1,569	1,569		752	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		1,196,345	1,196,345		573,736	573,736
Gas Underground Storage													
1	GD-AN	227		227			227		158	158		69	69
Total Gas Underground Storage		227		227			227		158	158		69	69
General Plant - 390200, 396200													
7,4	CD-AA	33,016	23,787	6,566	2,663		6,566		4,438	4,438		2,128	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		4,438	4,438		2,128	2,128
Total Amortization Expense		9,646,555	7,103,492	1,806,040	737,023		1,806,040	23,181	1,202,342	1,225,523	3,912	576,605	580,517

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:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended October 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(276,899,858)	(276,899,858)											
	Hydro (ED-AN)	(114,417,240)	(114,417,240)											
	Other (ED-AN)	(78,125,049)	(78,125,049)											
Total Electric Production		(469,442,147)	(469,442,147)											
Electric Transmission														
	ED-AN	(182,228,277)	(182,228,277)											
Total Electric Transmission		(182,228,277)	(182,228,277)											
Electric Distribution														
	ED-ID	(140,514,784)	(140,514,784)											
	ED-WA	(226,558,053)	(226,558,053)											
Total Electric Distribution		(367,072,837)	(367,072,837)											
Gas Underground Storage														
	1 GD-AN	(12,356,736)	(12,356,736)			(12,356,736)	(12,356,736)		(8,597,817)	(8,597,817)		(3,758,919)	(3,758,919)	
	GD-OR	(390,040)		(390,040)										
Total Gas Underground Storage		(12,746,776)	(12,356,736)	(390,040)		(12,356,736)	(12,356,736)		(8,597,817)	(8,597,817)		(3,758,919)	(3,758,919)	
Gas Distribution														
	6 GD-AN	(1,435,651)	(1,435,651)			(1,435,651)	(1,435,651)		(992,925)	(992,925)		(442,726)	(442,726)	
	GD-ID	(52,606,568)	(52,606,568)			(52,606,568)	(52,606,568)				(52,606,568)		(52,606,568)	
	GD-WA	(103,570,321)	(103,570,321)			(103,570,321)	(103,570,321)	(103,570,321)			(103,570,321)			
	GD-OR	(87,194,938)		(87,194,938)										
Total Gas Distribution		(244,807,478)	(157,612,540)	(87,194,938)		(156,176,889)	(1,435,651)	(157,612,540)	(103,570,321)	(992,925)	(104,563,246)	(52,606,568)	(442,726)	(53,049,294)
General Plant														
	ED-AN	(33,511,760)	(33,511,760)											
	ED-ID	(5,438,312)	(5,438,312)											
	ED-WA	(10,516,745)	(10,516,745)											
7,4	CD-AA	(28,756,825)	(20,717,567)	(5,719,445)	(2,319,813)	(5,719,445)	(5,719,445)		(3,865,601)	(3,865,601)		(1,853,844)	(1,853,844)	
9,4	CD-AN	(10,814,142)	(8,506,512)	(2,307,630)		(2,307,630)	(2,307,630)		(1,559,658)	(1,559,658)		(747,972)	(747,972)	
9	CD-ID	(4,628,649)	(3,640,942)	(987,707)		(987,707)	(987,707)				(987,707)		(987,707)	
9	CD-WA	(2,080,167)	(1,636,280)	(443,887)		(443,887)	(443,887)	(443,887)			(443,887)			
8,4	GD-AA	(1,288,423)	(919,045)	(369,378)		(919,045)	(919,045)		(621,155)	(621,155)		(297,890)	(297,890)	
4	GD-AN	(859,168)	(859,168)			(859,168)	(859,168)		(580,686)	(580,686)		(278,482)	(278,482)	
	GD-ID	(958,712)	(958,712)			(958,712)	(958,712)				(958,712)		(958,712)	
	GD-WA	(2,674,735)	(2,674,735)			(2,674,735)	(2,674,735)	(2,674,735)			(2,674,735)			
	GD-OR	(3,564,825)		(3,564,825)										
Total General Plant		(105,092,463)	(83,968,118)	(14,870,329)	(6,254,016)	(5,065,041)	(9,805,288)	(14,870,329)	(3,118,622)	(6,627,100)	(9,745,722)	(1,946,419)	(3,178,188)	(5,124,607)
Total Accumulated Depreciation		(1,381,389,978)	(1,102,711,379)	(184,839,605)	(93,838,994)	(161,241,930)	(23,597,675)	(184,839,605)	(106,688,943)	(16,217,842)	(122,906,785)	(54,552,987)	(7,379,833)	(61,932,820)

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%	6	Actual Therms Purchased	69.162%	30.838%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended October 31, 2012	
Ending Balance 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	(6,314,687)	(6,314,687)											
Misc Intangible Plt (303000)	ED-AN	(596,744)	(596,744)											
Total Production/Transmission		(6,911,431)	(6,911,431)											
Distribution														
Franchises (302000)	ED-WA	(68,751)	(68,751)											
Misc Intangible Plt (303000)	ED-WA	(21,869)	(21,869)											
Total Distribution		(90,620)	(90,620)											
General Plant - 303000														
9,4	CD-AN	(46,502)	(36,579)	(9,923)		(9,923)	(9,923)		(6,707)	(6,707)		(42,294)	(3,216)	(3,216)
	GD-ID	(42,294)		(42,294)	(42,294)		(42,294)							(42,294)
	GD-WA	(90,200)		(90,200)	(90,200)		(90,200)		(90,200)	(90,200)				
	GD-OR	(47,394)		(47,394)			(47,394)							
Total General Plant - 303000		(226,390)	(36,579)	(142,417)	(47,394)	(132,494)	(9,923)	(142,417)	(90,200)	(6,707)	(96,907)	(42,294)	(3,216)	(45,510)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(22,572,132)	(16,261,867)	(4,489,371)	(1,820,894)		(4,489,371)	(4,489,371)		(3,034,231)	(3,034,231)		(1,455,140)	(1,455,140)
	ED-AN	(889,981)	(889,981)											
	ED-WA	(400,085)	(400,085)											
8,4	GD-AA	(711,775)		(507,716)	(204,059)		(507,716)	(507,716)		(343,150)	(343,150)		(164,566)	(164,566)
4	GD-AN	(14,847)		(14,847)			(14,847)	(14,847)		(10,035)	(10,035)		(4,812)	(4,812)
	GD-OR	(47,132)		(47,132)										
Total Miscellaneous IT Intangible Plant - 3031XX		(24,635,952)	(17,551,933)	(5,011,934)	(2,072,085)		(5,011,934)	(5,011,934)		(3,387,416)	(3,387,416)		(1,624,518)	(1,624,518)
Gas Underground Storage														
1	GD-AN	(239,366)		(239,366)			(239,366)	(239,366)		(166,551)	(166,551)		(72,815)	(72,815)
Total Gas Underground Storage		(239,366)		(239,366)			(239,366)	(239,366)		(166,551)	(166,551)		(72,815)	(72,815)
General Plant - 390200, 396200														
7,4	CD-AA	(154,170)	(111,070)	(30,663)	(12,437)		(30,663)	(30,663)		(20,724)	(20,724)		(9,939)	(9,939)
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)		(1,778)			
4	ED-AN	(42,943)	(42,943)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)	(1,863)				
	GD-OR	(48,500)		(48,500)										
Total General Plant - 390200, 396200		(371,023)	(274,814)	(35,272)	(60,937)	(4,609)	(30,663)	(35,272)	(3,641)	(20,724)	(24,365)	(968)	(9,939)	(10,907)
Total Accumulated Amortization		(32,474,782)	(24,865,377)	(5,428,989)	(2,180,416)	(137,103)	(5,291,886)	(5,428,989)	(93,841)	(3,581,398)	(3,675,239)	(43,262)	(1,710,488)	(1,753,750)

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 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-12E
For Twelve Months Ended October 31, 2012	
Ending Balance 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	5,748,207	480,611	1,973,731	3,293,865	5,748,207	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,881,304	0	0	0	0	1,881,304	0	0	1,881,304	0	0	0
99		GD-OR / AS	3,374,424	0	0	0	0	0	0	0	0	3,374,424	0	3,374,424
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	60,765,972	0	0	43,778,237	43,778,237	0	0	12,085,744	12,085,744	0	4,901,991	4,901,991
9		CD-WA / ID / AN	17,628,135	5,273,809	4,181,416	4,411,242	13,866,467	1,430,669	1,134,326	1,196,673	3,761,668	0	0	0
		TOTAL ACCOUNT	89,398,042	5,754,420	6,155,147	51,483,344	63,392,911	3,311,973	1,134,326	13,282,417	17,728,716	3,374,424	4,901,991	8,276,415
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	5,202,811	2,658,147	14,649	2,530,015	5,202,811	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	462,795	0	0	0	0	0	0	330,116	330,116	0	132,679	132,679
7		CD-AA	48,466,317	0	0	34,917,073	34,917,073	0	0	9,639,466	9,639,466	0	3,909,778	3,909,778
9		CD-WA / ID / AN	65,973	0	0	51,895	51,895	0	0	14,078	14,078	0	0	0
		TOTAL ACCOUNT	54,204,546	2,658,147	14,649	37,498,983	40,171,779	0	0	9,990,310	9,990,310	0	4,042,457	4,042,457
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,512,561	7,955,889	2,884,256	6,672,416	17,512,561	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,099,021	0	0	0	0	4,473,400	1,609,185	1,016,436	7,099,021	0	0	0
99		GD-OR / AS	2,489,186	0	0	0	0	0	0	0	0	2,489,186	0	2,489,186
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	3,981,378	1,257,153	587,014	1,287,625	3,131,792	341,038	159,244	349,304	849,586	0	0	0
		TOTAL ACCOUNT	31,611,943	9,213,042	3,471,270	8,341,728	21,026,040	4,814,438	1,768,429	1,471,111	8,053,978	2,489,186	42,739	2,531,925

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2012	
Ending Balance 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
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,025,801	112,615	148,135	1,332,765	1,593,515	30,550	40,186	361,550	432,286	0	0	0
		TOTAL ACCOUNT	2,562,628	123,354	162,880	1,702,610	1,988,844	114,821	40,186	361,550	516,557	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,294,568	1,151,597	370,781	1,772,190	3,294,568	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,128,663	0	0	0	0	1,254,065	444,947	429,651	2,128,663	0	0	0
99		GD-OR / AS	920,755	0	0	0	0	0	0	0	0	920,755	0	920,755
8		GD-AA	1,320,758	0	0	0	0	0	0	942,110	942,110	0	378,648	378,648
7		CD-AA	6,351,059	0	0	4,575,557	4,575,557	0	0	1,263,162	1,263,162	0	512,340	512,340
9		CD-WA / ID / AN	346,299	28,306	7,191	236,905	272,402	7,679	1,951	64,267	73,897	0	0	0
		TOTAL ACCOUNT	14,362,102	1,179,903	377,972	6,584,652	8,142,527	1,261,744	446,898	2,699,190	4,407,832	920,755	890,988	1,811,743
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,047,345	175,888	95,422	776,035	1,047,345	0	0	0	0	0	0	0
99		GD-WA / ID / AN	210,157	0	0	0	0	68,391	22,304	119,462	210,157	0	0	0
99		GD-OR / AS	187,966	0	0	0	0	0	0	0	0	187,966	0	187,966
8		GD-AA	82,554	0	0	0	0	0	0	58,887	58,887	0	23,667	23,667
7		CD-AA	355,663	0	0	256,234	256,234	0	0	70,738	70,738	0	28,691	28,691
9		CD-WA / ID / AN	196,889	9,552	3,049	142,274	154,875	2,591	827	38,596	42,014	0	0	0
		TOTAL ACCOUNT	2,080,574	185,440	98,471	1,174,543	1,458,454	70,982	23,131	287,683	381,796	187,966	52,358	240,324

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2012	
Ending Balance 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	36,444,761	16,766,569	10,417,596	9,260,596	36,444,761	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,184,790	0	0	0	0	2,571,294	783,002	830,494	4,184,790	0	0	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	1,535,911	269,171	407,616	531,376	1,208,163	73,020	110,577	144,151	327,748	0	0	0
		TOTAL ACCOUNT	42,763,332	17,035,740	10,825,212	10,191,122	38,052,074	2,644,314	893,579	1,084,837	4,622,730	43,834	44,694	88,528
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	47,009,333	8,685,063	2,843,601	35,480,669	47,009,333	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,051,525	0	0	0	0	600,381	451,144	0	1,051,525	0	0	0
99		GD-OR / AS	961,267	0	0	0	0	0	0	0	0	961,267	0	961,267
8		GD-AA	992,933	0	0	0	0	0	0	708,269	708,269	0	284,664	284,664
7		CD-AA	13,045,016	0	0	9,398,152	9,398,152	0	0	2,594,523	2,594,523	0	1,052,341	1,052,341
9		CD-WA / ID / AN	11,883,707	365,190	3,188,313	5,794,340	9,347,843	99,068	864,919	1,571,877	2,535,864	0	0	0
		TOTAL ACCOUNT	74,943,781	9,050,253	6,031,914	50,673,161	65,755,328	699,449	1,316,063	4,874,669	6,890,181	961,267	1,337,005	2,298,272
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	30,294	0	2,299	27,995	30,294	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	390,403	0	0	281,262	281,262	0	0	77,647	77,647	0	31,494	31,494
9		CD-WA / ID / AN	5,129	31	41	3,963	4,035	8	11	1,075	1,094	0	0	0
		TOTAL ACCOUNT	428,193	31	2,340	313,220	315,591	8	11	78,722	78,741	2,367	31,494	33,861
		TOTAL GENERAL PLANT	318,834,491	45,570,596	27,846,059	171,058,450	244,475,105	13,495,338	5,715,922	34,977,531	54,188,791	8,509,101	11,661,494	20,170,595

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-12E
For Twelve Months Ended October 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

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

ALLOCATION RATIOS:

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: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended October 31, 2012 Ending Balance 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	(35,646,634)	(25,681,261)	(7,089,759)	(2,875,614)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,889,934)	(1,486,641)	(403,293)	0
7	283750	CD-AA	(309,026)	(222,635)	(61,462)	(24,929)
		Total	<u>(37,845,594)</u>	<u>(27,390,537)</u>	<u>(7,554,514)</u>	<u>(2,900,543)</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
 Ending Balance Basis

Report ID:
 C-WKC-12E

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		693,690	693,690		693,690	693,690		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,032,232	1,032,232		1,032,232	1,032,232		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,352,547	6,352,547		4,996,516	4,996,516		1,356,031	1,356,031
1	154300	PLANT MATERIALS & OPER SUP-CS2		265,761	265,761		209,031	209,031		56,730	56,730
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		732,888	732,888		576,444	576,444		156,444	156,444
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(577)	(577)		(454)	(454)		(123)	(123)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(580)	(580)		(456)	(456)		(124)	(124)
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000		0	0
TOTAL			18,188,000	9,075,961	27,263,961	18,188,000	7,507,003	25,695,003	0	1,568,958	1,568,958

ALLOCATION RATIOS: